

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

July 10, 2025

Consolidated Financial Results for the Three Months Ended May 31, 2025 (Under Japanese GAAP)

Company name: AEON DELIGHT Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 9787
 URL: <https://www.aeondelight.co.jp>
 Representative: Kazumasa Hamada, President and CEO, Group CEO
 Inquiries: Tetsuya Akutsu, Director and Senior Managing Officer, Chief Manager of Group Business Management (CFO)
 Telephone: +81-3-6895-3892
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: None
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended May 31, 2025 (from March 1, 2025 to May 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended								
May 31, 2025	87,624	8.0	3,726	14.0	3,818	14.0	2,518	-3.0
May 31, 2024	81,121	2.5	3,267	-5.2	3,350	-3.9	2,597	12.9

Note: Comprehensive income For the three months ended May 31, 2025: ¥2,374 million [-26.2%]
 For the three months ended May 31, 2024: ¥3,219 million [22.1%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
May 31, 2025	52.64	52.64
May 31, 2024	53.55	53.52

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2025	172,266	110,710	63.6
February 28, 2025	169,882	110,454	64.3

Reference: Equity
 As of May 31, 2025: ¥109,562 million
 As of February 28, 2025: ¥109,273 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 28, 2025	-	43.00	-	44.00	87.00
Fiscal year ending February 28, 2026	-				
Fiscal year ending February 28, 2026 (Forecast)		-	-	-	-

Note: As announced in the press release dated June 24, 2025, titled “Notice Concerning Approval for Share Consolidation, Abolition of the Provision on Share Unit, and Partial Amendment to the Articles of Incorporation” the Company’s shares are scheduled to be delisted through the prescribed procedures. Accordingly, it is not provided a dividend forecast for the fiscal year ending February 28, 2026.

3. Forecast of consolidated financial results for the year ending February 28, 2026 (from March 1, 2025 to February 28, 2026)

As announced in the press release dated June 24, 2025, titled “Notice Concerning Approval for Share Consolidation, Abolition of the Provision on Share Unit, and Partial Amendment to the Articles of Incorporation” the Company’s shares are scheduled to be delisted through the prescribed procedures. Accordingly, it is not provided a financial results forecast for the fiscal year ending February 28, 2026.

*** Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
 - (ii) Changes in accounting policies due to other reasons: None
 - (iii) Changes in accounting estimates: None
 - (iv) Restatement: None

(4) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of May 31, 2025	48,469,633 shares
As of February 28, 2025	48,469,633 shares

- (ii) Number of treasury shares at the end of the period

As of May 31, 2025	606,591 shares
As of February 28, 2025	627,047 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended May 31, 2025	47,852,784 shares
Three months ended May 31, 2024	48,502,211 shares

- * Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes (voluntary)

- * Proper use of earnings forecasts, and other special matters

(Cautionary Note Regarding Forward-Looking Statements)

As announced in the press release dated June 24, 2025, titled “Notice Concerning Approval for Share Consolidation, Abolition of the Provision on Share Unit, and Partial Amendment to the Articles of Incorporation” the Company’s shares are scheduled to be delisted through the prescribed procedures. Accordingly, it is not provided a financial results forecast for the fiscal year ending February 28, 2026.

2. Quarterly Consolidated Financial Statements and Significant Notes
(1) (Quarterly Consolidated Balance Sheets)

(Million yen)

	Previous Fiscal Year (February 28, 2025)	Current First Quarter (May 31, 2025)
Assets		
Current assets		
Cash and deposits	71,764	69,300
Notes and accounts receivable - trade, and contract assets	53,241	55,516
Electronically recorded monetary claims	8,025	8,831
Securities	8,401	8,800
Inventories	2,874	3,067
Other	4,829	5,320
Allowance for doubtful accounts	-171	-159
Total current assets	148,964	150,677
Noncurrent assets		
Property, plant and equipment		
Buildings and structures, net	1,310	1,289
Tools, furniture and fixtures, net	2,639	2,606
Land	193	193
Other, net	2,038	1,966
Total property, plant and equipment	6,181	6,055
Intangible assets		
Goodwill	1,231	1,028
Other	4,144	4,281
Total intangible assets	5,376	5,309
Investments and other assets		
Investment securities	4,558	5,343
Other	4,858	4,939
Allowance for doubtful accounts	-57	-57
Total investment and other assets	9,359	10,224
Total noncurrent assets	20,918	21,589
Total assets	169,882	172,266

(Million yen)

	Previous Fiscal Year (February 28, 2025)	Current First Quarter (May 31, 2025)
Liabilities		
Current liabilities		
Notes and accounts payable-trade	29,304	30,760
Electronically recorded obligations - operating	5,552	6,028
Short-term borrowings	260	418
Accounts payable	8,611	7,756
Income taxes payable	3,433	1,781
Provision for bonuses	1,714	3,258
Accrued directors' and corporate auditors' remuneration	76	16
Other	6,759	7,833
Total current liabilities	55,711	57,854
Noncurrent liabilities		
Provision for directors' retirement benefits	63	54
Retirement benefit liability	1,100	1,099
Asset retirement obligations	429	435
Other	2,123	2,112
Total noncurrent liabilities	3,716	3,701
Total liabilities	59,427	61,556
Net assets		
Shareholder's equity		
Capital stock	3,238	3,238
Retained earnings	103,417	103,816
Treasury stock	-2,148	-2,078
Total shareholders' equity	104,507	104,975
Other accumulated comprehensive income		
Valuation difference on securities	1,435	1,935
Foreign currency translation adjustments	2,948	2,277
Remeasurements of defined benefit plans	382	374
Total other accumulated comprehensive income	4,765	4,587
Share subscription rights	62	-
Non-controlling shareholders' equity	1,118	1,148
Total net assets	110,454	110,710
Total liabilities and net assets	169,882	172,266

(2) Quarterly Consolidated Statement of Income and Quarterly Statement of Comprehensive Income
(Quarterly Consolidated Statement of Income)
(For the three months period)

(Million yen)

	Previous First Quarter (March 1, 2024- May 31, 2024)	Current First Quarter (March 1, 2025- May 31, 2025)
Net sales	81,121	87,624
Cost of sales	70,719	76,072
Gross profit	10,402	11,551
Selling, general and administrative expenses	7,134	7,825
Operating profit	3,267	3,726
Non-operating income		
Interest income	35	34
Dividends income	41	40
Equity in income of affiliates	26	41
Other	18	10
Total non-operating income	122	128
Non-operating expenses		
Interest expenses	8	8
Other	30	27
Total non-operating expenses	39	35
Ordinary profit	3,350	3,818
Extraordinary loss		
Other	-	43
Total extraordinary loss	-	43
Profit before income taxes	3,350	3,775
Income taxes - current	835	1,452
Income taxes-deferred	-111	-236
Total income taxes	724	1,216
Profit	2,625	2,558
Profit attributable to non-controlling interests	28	40
Profit attributable to owners of parent	2,597	2,518

(Quarterly Consolidated Statement of Comprehensive Income)

(For the three months period)

(Million yen)

	Previous First Quarter (March 1, 2024- May 31, 2024)	Current First Quarter (March 1, 2025- May 31, 2025)
Profit	2,625	2,558
Other comprehensive income		
Valuation difference on securities	52	499
Foreign currency translation adjustments	525	-675
Remeasurements of defined benefit plans, net of tax	16	-8
Total other comprehensive income	593	-184
Comprehensive income	3,219	2,374
(Breakdown)		
Comprehensive income attributable to owners of parent	3,181	2,339
Comprehensive income attributable to non-controlling interests	37	34