

## Translation

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# Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2024 (Based on Japanese GAAP)

February 6, 2025

Company name: ARATA CORPORATION  
 Stock exchange listing: Tokyo  
 Stock code: 2733 URL <https://www.arata-gr.jp/>  
 Representative: Representative Director and President Hiroaki Suzuki  
 senior officer,  
 Inquiries: Head of Corporate Governance Headquarters Nobutaka Tsuchiya TEL 03-5635-2800  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

## 1. Consolidated financial results for the nine months ended December 31, 2024 (from April 1, 2024 to December 31, 2024)

### (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	%
Nine months ended December 31, 2024	754,500	4.9	13,100	5.4	13,777	6.0	9,398	7.6
Nine months ended December 31, 2023	719,119	5.9	12,428	23.1	12,999	20.5	8,736	20.8

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2024	280.62	–
Nine months ended December 31, 2023	255.84	250.45

### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2024	353,400	114,036	32.3	3,415.05
As of March 31, 2024	316,976	109,719	34.6	3,252.26

## 2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2024	–	83.00	–	51.00	–
Year ending March 31, 2025	–	51.00	–		
Year ending March 31, 2025 (Forecast)				51.00	102.00

## 3. Forecast of consolidated financial results for the year ending March 31, 2025 (from April 1, 2024 to March 31, 2025)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	969,000	2.6	16,300	12.3	16,600	8.2	11,000	6.6	322.91

#### 4. Notes

- (1) Significant changes in the scope of consolidation during the nine months ended December 31, 2024: No
- (2) Application of special accounting methods for preparing quarterly consolidated financial statements: No
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
- Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
- Changes in accounting policies due to other reasons: No
- Changes in accounting estimates: No
- Restatement of prior period financial statements: No

#### (4) Number of issued shares (common shares)

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

As of December 31, 2024	36,057,424 shares	As of March 31, 2024	36,057,424 shares
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Number of treasury shares at the end of the period

As of December 31, 2024	2,673,452 shares	As of March 31, 2024	2,325,948 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2024	33,490,824 shares	Nine months ended December 31, 2023	34,147,095 shares
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## Quarterly consolidated financial statements

### Consolidated balance sheets

(Millions of yen)

	As of March 31, 2024	As of December 31, 2024
Assets		
Current assets		
Cash and deposits	27,923	23,257
Notes and accounts receivable - trade	133,316	151,978
Merchandise	44,168	59,118
Accounts receivable - other	31,715	40,779
Other	5,820	5,649
Allowance for doubtful accounts	(198)	(196)
Total current assets	242,745	280,586
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	20,298	19,700
Land	21,503	21,872
Other, net	8,559	7,761
Total property, plant and equipment	50,361	49,333
Intangible assets	5,606	5,515
Investments and other assets		
Investment securities	12,875	12,516
Deferred tax assets	640	397
Retirement benefit asset	1,868	2,122
Other	2,932	2,987
Allowance for doubtful accounts	(53)	(58)
Total investments and other assets	18,262	17,964
Total non-current assets	74,230	72,813
Total assets	316,976	353,400

(Millions of yen)

	As of March 31, 2024	As of December 31, 2024
Liabilities		
Current liabilities		
Notes and accounts payable - trade	120,748	146,602
Short-term borrowings	13,740	21,301
Current portion of bonds payable	—	200
Income taxes payable	3,084	1,747
Provision for bonuses	1,850	852
Other	31,224	33,170
Total current liabilities	170,647	203,874
Non-current liabilities		
Bonds payable	5,000	5,800
Long-term borrowings	13,730	11,996
Deferred tax liabilities	49	129
Retirement benefit liability	8,432	8,489
Other	9,396	9,072
Total non-current liabilities	36,609	35,489
Total liabilities	207,257	239,364
Net assets		
Shareholders' equity		
Share capital	8,572	8,572
Capital surplus	27,876	28,413
Retained earnings	73,504	79,412
Treasury shares	(4,863)	(6,721)
Total shareholders' equity	105,089	109,676
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	4,880	4,560
Foreign currency translation adjustment	(44)	(89)
Remeasurements of defined benefit plans	(221)	(138)
Total accumulated other comprehensive income	4,614	4,332
Non-controlling interests	15	28
Total net assets	109,719	114,036
Total liabilities and net assets	316,976	353,400

# Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

## Consolidated statements of income (cumulative)

(Millions of yen)

	Nine months ended December 31, 2023	Nine months ended December 31, 2024
Net sales	719,119	754,500
Cost of sales	648,529	680,046
Gross profit	70,589	74,454
Selling, general and administrative expenses	58,161	61,354
Operating profit	12,428	13,100
Non-operating income		
Interest income	3	3
Dividend income	194	208
Outsourcing service income	119	134
Reversal of allowance for doubtful accounts	0	3
Other	715	876
Total non-operating income	1,032	1,226
Non-operating expenses		
Interest expenses	207	302
Share of loss of entities accounted for using equity method	90	5
Loss on sale of trade receivables	113	167
Other	49	73
Total non-operating expenses	461	549
Ordinary profit	12,999	13,777
Extraordinary income		
Gain on sale of non-current assets	0	28
Gain on sale of investment securities	56	–
Total extraordinary income	56	28
Extraordinary losses		
Loss on sale of non-current assets	57	1
Loss on retirement of non-current assets	21	22
Total extraordinary losses	78	23
Profit before income taxes	12,977	13,782
Income taxes - current	3,903	3,971
Income taxes - deferred	317	399
Total income taxes	4,221	4,371
Profit	8,756	9,411
Profit attributable to non-controlling interests	19	13
Profit attributable to owners of parent	8,736	9,398

## Consolidated statements of comprehensive income (cumulative)

(Millions of yen)

	Nine months ended December 31, 2023	Nine months ended December 31, 2024
Profit	8,756	9,411
Other comprehensive income		
Valuation difference on available-for-sale securities	577	(320)
Foreign currency translation adjustment	7	(46)
Remeasurements of defined benefit plans, net of tax	113	83
Total other comprehensive income	699	(283)
Comprehensive income	9,455	9,127
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	9,437	9,116
Comprehensive income attributable to non-controlling interests	17	11