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## Consolidated Financial Results for the Nine Months Ended December 31, 2024 [Japanese GAAP]

February 3, 2025

Company name: SAC'S BAR HOLDINGS INC. Listing: Tokyo Securities code: 9990 URL: http://www.sacs-bar.co.jp Representative: Takeshi Kiyama Inquiries: Yoh Yamada Telephone: +81-3-3654-5315 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 Nine Months Ended December 31, 2024 (April 1, 2024 to December 31, 2024)

(1) Consolidated Operating Results (Percentages indicate year-on-year changes.)								
	Net sales		On anotin a musfit		Ordinary profit		Profit attributable to	
	Inct Sal	65	Operating profit Ordinary profit		owners of parent			
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2024	38,516	1.4	2,883	10.3	2,945	10.0	1,806	6.3
December 31, 2023	37,983	15.1	2,615	88.5	2,677	78.6	1,698	92.8
(Note) Comprehensive income: Nine months ended December 31, 2024: ¥ 1,793 million [ 4.7%]					7%]			
	Nine months ended December 31, 2023:			¥ 1,	712 millio	on [ 109.	5%]	

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2024	62.17	-
December 31, 2023	58.47	-

(2) Consolidated Financial Position

		Total assets	Net assets	Capital adequacy ratio
As of		Millions of yen	Millions of yen	%
December 31, 2024		40,749	28,747	70.5
March 31, 2024		39,385	27,826	70.7
(Reference) Equity:	As of	December 31, 2024:	¥ 28,7	47 million
	As of	March 31, 2024:	¥ 27,8	26 million

#### 2. Dividends

	Annual dividends					
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total	
	Yen	Yen	Yen	Yen	Yen	
Fiscal year ended March 31, 2024	-	0.00	-	30.00	30.00	
Fiscal year ending March 31, 2025	-	0.00	-			
Fiscal year ending March 31, 2025 (Forecast)				30.00	30.00	

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2025(April 1, 2024 to March 31, 2025)

	(Percentages indicate year-on-year changes.)									
		Net sale	c	Operating	profit	Ordinary r	rofit	Profit attribu	table to	Basic earnings
		Ivet sale	5	Operating	prom	Ordinary profit		owners of parent		per share
		Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
F	ull year	53,654	3.0	4,056	7.8	4,128	7.3	2,455	(1.3)	84.52

None

(Note) Revision to the financial results forecast announced most recently:

\* 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

- 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- 2) Changes in accounting policies due to other reasons: None
- 3) Changes in accounting estimates: None
- 4) Restatement: None

(4) Number of issued shares (common shares)

 Total number of issued shares at the end of the period (including treasury shares): December 31, 2024: 29,859,900 shares March 31, 2024: 29,859,900 shares

2) Number of treasury shares at the end of the period:						
December 31, 2024:	803,764 shares					
March 31, 2024:	803,714 shares					

3) Average number of shares outstanding during the period:	
Nine months ended December 31, 2024:	29,056,141 shares
Nine months ended December 31, 2023:	29,056,296 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

# Quarterly Consolidated Financial Statements

Quarterly Consolidated Balance Sheets

	As of March 31, 2024	As of December 31, 2024
Assets		
Current assets		
Cash and deposits	4,169,546	4,503,707
Notes and accounts receivable - trade	4,761,803	4,601,188
Merchandise and finished goods	11,993,362	13,589,819
Raw materials and supplies	22,842	27,079
Other	147,000	293,985
Total current assets	21,094,554	23,015,781
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,976,206	2,757,382
Land	2,112,068	1,570,381
Leased assets, net	327,493	357,489
Other, net	305,369	998,711
Total property, plant and equipment	5,721,139	5,683,964
Intangible assets	203,889	161,417
Investments and other assets		
Investment securities	4,407,873	4,384,518
Retirement benefit asset	79,005	64,600
Deferred tax assets	1,685,695	1,276,546
Leasehold and guarantee deposits	5,724,408	5,691,971
Other	468,561	476,742
Allowance for doubtful accounts	-	(6,453)
Total investments and other assets	12,365,544	11,887,926
Total non-current assets	18,290,572	17,733,308
Total assets	39,385,127	40,749,089

(Thousands of yen)

	As of March 31, 2024	As of December 31, 2024
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,191,187	4,688,608
Current portion of long-term borrowings	-	100,000
Lease liabilities	181,754	160,789
Income taxes payable	540,144	219,940
Provision for bonuses	391,625	189,837
Provision for bonuses for directors (and other officers)	48,600	38,475
Provision for shareholder benefit program	39,660	-
Other	2,644,358	2,135,999
Total current liabilities	7,037,330	7,533,650
Non-current liabilities		
Long-term borrowings	1,000,000	900,000
Lease liabilities	241,643	261,451
Provision for retirement benefits for directors (and other officers)	178,986	172,086
Retirement benefit liability	1,424,178	1,453,616
Deferred tax liabilities	15,812	17,288
Asset retirement obligations	1,355,883	1,349,777
Other	305,150	313,621
Total non-current liabilities	4,521,654	4,467,842
Total liabilities	11,558,984	12,001,492
Net assets		
Shareholders' equity		
Share capital	2,986,400	2,986,400
Capital surplus	4,569,597	4,569,597
Retained earnings	20,732,074	21,666,826
Treasury shares	(483,405)	(483,447)
Total shareholders' equity	27,804,666	28,739,376
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(172)	(16,317)
Remeasurements of defined benefit plans	21,648	24,538
Total accumulated other comprehensive income	21,475	8,220
Total net assets	27,826,142	28,747,597
Total liabilities and net assets	39,385,127	40,749,089

### Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income (For the nine months)

		(Thousands of yen)
	For the nine months ended December 31, 2023	For the nine months ended December 31, 2024
Net sales	37,983,251	38,516,366
Cost of sales	19,093,234	19,312,219
Gross profit	18,890,016	19,204,147
Selling, general and administrative expenses	16,274,632	16,320,221
Operating profit	2,615,384	2,883,925
Non-operating income		
Interest income	61,713	61,871
Dividend income	3,469	2,134
Commission income	4,434	4,310
Subsidy income	651	1,302
Other	19,111	20,131
Total non-operating income	89,379	89,749
Non-operating expenses		
Interest expenses	18,015	17,348
Provision of allowance for doubtful accounts	-	6,453
Other	9,048	4,528
Total non-operating expenses	27,064	28,330
Ordinary profit	2,677,699	2,945,345
Extraordinary losses		
Loss on retirement of non-current assets	34,887	15,184
Loss on store closings	3,009	1,286
Impairment losses	44,998	15,163
Loss on disaster	28,784	-
Subsidy refund amount	-	73,196
Total extraordinary losses	111,680	104,831
Profit before income taxes	2,566,019	2,840,513
Income taxes - current	548,866	617,515
Income taxes - deferred	318,295	416,560
Total income taxes	867,161	1,034,076
Profit	1,698,857	1,806,437
Profit attributable to owners of parent	1,698,857	1,806,437

### Quarterly Consolidated Statements of Comprehensive Income (For the nine months)

		(Thousands of yen)
	For the nine months ended December 31, 2023	For the nine months ended December 31, 2024
Profit	1,698,857	1,806,437
Other comprehensive income		
Valuation difference on available-for-sale securities	(4,468)	(16,144)
Remeasurements of defined benefit plans, net of tax	17,655	2,889
Total other comprehensive income	13,186	(13,255)
Comprehensive income	1,712,044	1,793,182
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,712,044	1,793,182
Comprehensive income attributable to non-controlling interests	-	-