Consolidated Financial Results for the Nine Months Ended January 31, 2025 [Japanese GAAP]

March 10, 2025

Company name: BEAUTY GARAGE Inc.
Stock exchange listing: Tokyo Stock Exchange
Code number: 3180
URL: https://www.beautygarage.co.jp/
Representative: Hideki Nomura, Representative Director/Chief Executive Officer/Chief Operating Officer
Contact: Takahiro Saito, Operating Officer/Supervisory Manager of Business Management Group
Phone: +81-3-6805-9785
Scheduled date of commencing dividend payments: -
Availability of supplementary briefing material on financial results: Yes
Schedule of financial results briefing session: Yes (for institutional investors and analysts)

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Nine Months Ended January 31, 2025 (May 1, 2024 to January 31, 2025)

(1) Consolidated Operating Results (cumulative) (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
January 31, 2025	24,456	12.9	1,015	(13.2)	1,019	(13.6)	641	(17.2)
January 31, 2024	21,662	13.2	1,170	40.4	1,180	41.0	774	43.3

(Note) Comprehensive income: Nine months ended January 31, 2025: ¥659 million [(16.0)%]
Nine months ended January 31, 2024: ¥784 million [40.5%]

	Earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
January 31, 2025	50.80	-
January 31, 2024	61.25	-

(Note) The Company implemented a 2-for-1 stock split of its shares as of November 1, 2023. Accordingly, the basic earnings per share and the diluted earnings per share were calculated as if the stock split had been implemented at the beginning of the fiscal year ended April 30, 2024.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of January 31, 2025	14,209	7,483	51.1
As of April 30, 2024	13,624	7,139	51.0

(Reference) Equity: As of January 31, 2025: ¥7,263 million
As of April 30, 2024: ¥6,950 million

2. Dividends

	Annual dividend				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended April 30, 2024	Yen -	Yen 12.00	Yen -	Yen 7.00	Yen -
Fiscal year ending April 30, 2025	- 	7.00 	- 		
Fiscal year ending April 30, 2025 (Forecast)				7.00	14.00

(Note) Revision to the dividends forecast announced most recently: No

(Note) The Company implemented a 2-for-1 stock split of its shares of common stock as of November 1, 2023. Accordingly, the amount of the year-end dividend for the fiscal year ended April 30, 2024 stated above takes account of the effects of the stock split. With the stock split considered, the amount of the 2nd quarter-end dividend per share and the total amount of dividends for the fiscal year ending April 30, 2025 would be 6.00 yen and 13.00 yen, respectively.

3. Consolidated Financial Results Forecast for the Fiscal Year Ending April 30, 2025 (May 1, 2024 to April 30, 2025)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	33,987	13.9	1,816	6.8	1,815	5.6	1,210	11.6	95.73

(Note) Revision to the financial forecast announced most recently: No

*** Notes:**

(1) Significant changes in the scope of consolidation during the period: No
Newly included: - (Company name: -)
Excluded: - (Company name: -)

(2) Accounting policies adopted specifically for the preparation of quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement
1) Changes in accounting policies due to the revision of accounting standards: Yes
2) Changes in accounting policies other than 1) above: No
3) Changes in accounting estimates: No
4) Retrospective restatement: No

(4) Total number of issued shares (common shares)
1) Total number of issued shares at the end of the period (including treasury shares):
January 31, 2025: 12,752,000 shares
April 30, 2024: 12,752,000 shares
2) Total number of treasury shares at the end of the period:
January 31, 2025: 216,352 shares
April 30, 2024: 101,502 shares
3) Average number of shares during the period (cumulative):
Nine months ended January 31, 2025: 12,624,056 shares
Nine months ended January 31, 2024: 12,643,418 shares

(Note) The Company implemented a 2-for-1 stock split of its shares as of November 1, 2023. Accordingly, the total number of issued shares at the end of the period, the total number of treasury shares at the end of the period, and the average number of shares during the period were calculated as if the stock split had been implemented at the beginning of the fiscal year ended April 30, 2024.

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

* Explanation of the proper use of financial results forecast and other notes

The financial results forecast and other forward-looking statements in this document are based on information currently available to the Company and certain assumptions the Company deems to be reasonable, and are not intended as a guarantee that the Company will achieve the earnings. Actual results may differ significantly from these forecasts due to a wide range of factors.