

DATA FILE

PARIS MIKI HOLDINGS Inc.

Standard Market of the TSE, Code No. 7455

<https://www.paris-miki.com/>

**For The 3rd Quarter of Fiscal Year Ending March 31, 2024
(April 1, 2023 –December 31, 2023)**

1. Financial Summary	1
2. Selling, General and Administrative Expenses	2
3. Main Changes in Balance Sheet	3
4. Sales Growth (Based on Retail Sales of All Domestic Stores)	4
5. Sales Breakdown by Product (Based on Retail Sales of All Domestic Stores)	4
6. Unit Price, Number of Units Sold, Customer Traffic (Domestic)	5
7. Number of Stores by Location (Domestic)	6
8. Number of Stores by Area (Domestic)	6
9. Number of Stores by Area (Overseas)	7

Disclaimer: Market forecasts, operating results forecast, and other information contained in these materials are based on judgments and projections of the Company's management from currently available information. Therefore, please understand that the contents herein involve risks and uncertainties, and the actual results could differ materially depending on various factors.

1. Financial Summary

● Consolidated

(JPY mil. , %)	3rd Quarter FY03/23 Apr. 1, 2022-Dec. 31, 2022			3rd Quarter FY03/24 Apr. 1, 2023-Dec. 31, 2023			FY03/24 (Forecast) * Apr. 1, 2023-Mar. 31, 2024		
	Amount	Ratio	YoY	Amount	Ratio	YoY	Amount	Ratio	YoY
Sales	JPY mil.	%	%	JPY mil.	%	%	JPY mil.	%	%
	36,013	100.0	107.0	37,909	100.0	105.3	49,400	100.0	104.2
Cost of Sales	11,504	31.9	109.5	11,984	31.6	104.2	15,450	31.3	102.8
Gross Profit	24,509	68.1	105.9	25,924	68.4	105.8	33,949	68.7	104.9
SG & A Expenses	23,804	66.1	103.0	23,905	63.1	100.4	32,149	65.1	101.6
Operating Income	704	2.0	—	2,018	5.3	286.7	1,800	3.6	245.8
Non-operating Income	195	0.5	60.5	484	1.3	247.9			
Non-operating Expenses	59	0.2	117.0	55	0.1	92.9			
Ordinary Profit	839	2.3	272.5	2,447	6.5	291.4	2,310	4.7	191.4
Extraordinary Income	0	0.0	44.6	1	0.0	—			
Extraordinary Losses	154	0.4	194.6	100	0.3	64.8			
Profit Attributable to Owners of Parent	349	1.0	—	1,729	4.6	494.7	1,615	3.3	321.8
Earnings per Share	6.88	—	—	34.04	—	—	31.79		

* The consolidated earnings forecast for the fiscal year ending March 31, 2024 has been revised on November 8, 2023 from the previous forecast announced on May 12, 2023.

2. Selling, General and Administrative Expenses

● Consolidated

(JPY mil. , %)

	3rd Quarter FY03/23 Apr. 1, 2022-Dec. 31, 2022	3rd Quarter FY03/24 Apr. 1, 2023-Dec. 31, 2023		
	Amount (A) JPY mil.	Amount (B) JPY mil.	change (B)-(A) JPY mil.	YoY %
Sales Promotion Expenses	1,754	1,813	59	103.4
Advertising Expenses	934	610	△ 324	65.3
Personel Expenses	12,001	12,183	181	101.5
Rent Expenses	5,822	5,980	157	102.7
Other SG & A Expenses	3,291	3,317	26	100.8
Depreciation Expenses (of Other SG & A Expenses)	552	666	114	120.7
Total	23,804	23,905	101	100.4

3. Main Changes in Balance Sheet

● Consolidated

(JPY mil.)

	As of Dec. 31, 2022 (A)	As of Dec. 31, 2023 (B)	Change (B) - (A)	As of Mar. 31, 2023 (C)	Change (B) - (C)
Assets					
Total Current Assets	25,157	27,103	1,945	25,111	1,991
Cash and Deposits	11,943	13,747	1,803	12,858	889
Account Receivable	3,204	3,269	65	2,784	485
Inventories	8,701	8,522	△ 179	8,200	321
Other Current Assets	1,308	1,563	255	1,268	295
Total Fixed Assets	12,477	13,081	604	12,260	821
Tangible Fixed Assets	5,644	5,804	159	5,328	475
Intangible Fixed Assets	569	618	49	597	21
Investments and Others	6,263	6,658	395	6,334	324
Total Fixed Assets	37,635	40,184	2,549	37,371	2,813
Liabilities					
Total Current Liabilities	8,141	8,670	528	8,067	603
Notes and Accounts Payable	1,583	1,717	134	1,336	380
Income Taxes Payable	248	428	179	469	△ 41
Other Current Liabilities	6,309	6,524	215	6,261	263
Total Long-term Liabilities	1,155	1,232	76	1,099	132
Total Liabilities	9,297	9,902	605	9,167	735
Net Assets					
Shareholders' Equity	26,717	28,276	1,558	26,837	1,438
Capital Stock	5,901	5,901	0	5,901	0
Capital Surplus	6,829	6,829	0	6,829	0
Retained Earnings	22,679	24,168	1,489	22,799	1,369
Treasury Stock	△ 8,692	△ 8,622	69	△ 8,692	69
Accumulated Other Comprehensive Income	965	1,294	329	737	557
Valuation Difference on Available-for-sale Securities	193	549	355	220	329
Foreign Currency Translation Adjustment	771	745	△ 26	517	227
Subscription Rights to Shares	165	187	21	170	16
Non-controlling Interests	489	524	35	459	65
Total Net Assets	28,337	30,282	1,944	28,204	2,077
Total Liabilities and Net Assets	37,635	40,184	2,549	37,371	2,813

4. Sales Growth (Based on Retail Sales of All Domestic Stores)

(%)

		1st Quarter	2nd Quarter	1st Half	3rd Quarter	3rd Total	4th Quarter	2nd Half	Total
2021-2022	All stores	26.4	△13.7	1.3	△1.3	0.4	△3.6	△2.4	△0.6
	Comparable stores	29.7	△11.8	3.7	0.6	2.6	△2.2	△0.7	1.4
2022-2023	All stores	9.2	3.0	5.9	0.4	4.0	8.0	3.8	4.9
	Comparable stores	9.9	3.3	6.4	1.0	4.1	7.2	3.3	4.8
2023-2024	All stores	4.7	9.0	6.9	2.9	5.5			4.1
	Comparable stores	5.3	8.7	7.1	3.9	6.1			4.2

Notes:

1. Comparable stores' sales are based on stores operating for more than 24 months; stores that closed during the period not included

2. Franchised stores' sales included

* Forecast

* The forecasts have been revised from the previous figures based on the revised consolidated earnings forecasts on November 8, 2023.

5. Sales Breakdown by Product (Based on Retail Sales of All Domestic Stores)

(JPY mil., %)

	3Q FY03/23 (Apr. 1, 2022-Dec. 31, 2022)			3Q FY03/24 (Apr. 1, 2023-Dec. 31, 2023)		
	Amount	Ratio	YoY	Amount	Ratio	YoY
	JPY mil.	%	%	JPY mil.	%	%
Frames	9,594	29.5	100.9	9,637	28.0	100.4
Lenses	13,920	42.7	102.1	13,843	40.3	99.4
Sunglasses	1,999	6.1	123.4	3,229	9.4	161.5
Contact Lenses & Care Solutions	458	1.4	98.7	475	1.4	103.6
Hearing Aids	4,482	13.8	100.1	4,737	13.8	105.7
Others	2,108	6.5	131.4	2,443	7.1	115.9
Total	32,563	100.0	104.0	34,367	100.0	105.5

6. Unit Price, Number of Units Sold, Customer Traffic (Domestic)

Fiscal Year		Fiscal Year Ended		3rd Quarter		
		FY03/22	FY03/23	3Q FY03/22	3Q FY03/23	3Q FY03/24
Unit Price for Eyeglasses (JPY)	All Stores	32,883	32,888	33,370	33,114	34,006
	PARIS MIKI Inc.	30,896	30,785	31,331	30,989	31,775
	KIMPO-DO Co.Ltd.	108,544	109,307	111,910	112,730	113,480
Number of Units Sold (YoY, %)	All Stores	93.6	101.9	92.8	101.9	96.6
	PARIS MIKI Inc.	93.1	101.8	92.2	101.8	96.4
	KIMPO-DO Co.Ltd.	115.8	106.7	119.3	104.6	101.4
Number of Customers (YoY, %)	All Stores	91.5	100.6	92.0	100.4	100.4
	PARIS MIKI Inc.	91.8	100.2	92.2	100.1	100.0
	KIMPO-DO Co.Ltd.	108.6	112.6	110.8	110.8	112.6

Notes:

1. Data on 'Unit Price for Eyeglasses' and 'Number of Units Sold' is based on 1 pair of the eyeglass (frame and lenses)

2. 'Number of Customers': The total number of customers

7. Number of Stores by Location (Domestic)

(Number of Stores)	FY03/22				FY03/23				3rd Quarter FY03/24				**Forecast for FY03/24
	In Shopping Center	In Building	On Suburban Road-side	Total	In Shopping Center	In Building	On Suburban Road-side	Total	In Shopping Center	In Building	On Suburban Road-side	Total	Total
Open	3	3	5	11	3	4	11	18	5	1	1	7	10
Close	*		*		*		*		2	1	8	11	18
	10	3	10	23	11	5	14	30					
Total	*	*	*	*	*	*	*	*	*	*	*	*	*
	253	85	312	650	245	84	309	638	248	84	302	634	630
Ratio (%)	38.9	13.1	48.0	100.0	38.4	13.2	48.4	100.0	39.1	13.3	47.6	100.0	
• PARIS MIKI	235	84	312	631	228	83	309	620	231	83	302	616	
Company-owned Store	227	70	241	538	220	71	241	532	223	71	235	529	
Franchised Store	8	14	71	93	8	12	68	88	8	12	67	87	
• KIMPO-DO	18	1	—	19	17	1	—	18	17	1	—	18	

In addition, there are 3 mobile stores

* Franchised stores included

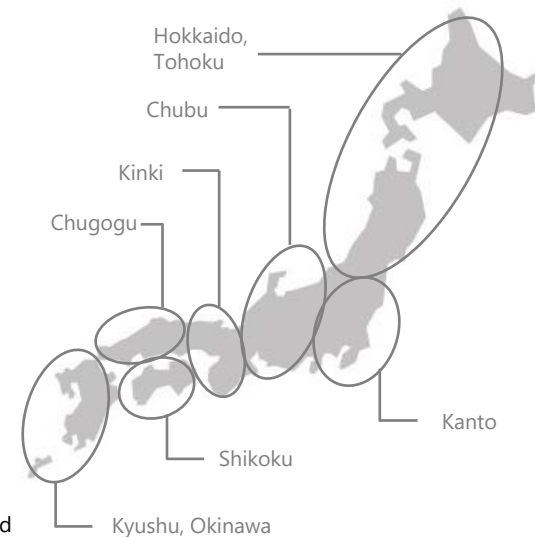
** The forecasts have been revised from the previous figures.

8. Number of Stores by Area (Domestic)

(Number of stores, %)

Region	FY03/22	FY03/23	3Q FY03/24	Ratio	Company-owned store by PARIS MIKI	Franchised store by PARIS MIKI	KIMPO-DO
Hokkaido・Tohoku	45	44	44	6.9%	36	7	1
Kanto	181	181	180	28.4	149	18	13
Chubu	87	83	83	13.1	78	2	3
Kinki	174	171	169	26.7	150	18	1
Chugoku	81	78	77	12.1	51	26	—
Shikoku	39	39	39	6.2	31	8	—
Kyusyu・Okinawa	43	42	42	6.6	34	8	—
Total	*	*	*	100.0	529	87	18
	650	638	634				

* Franchised stores included



9. Number of Stores by Area (Overseas)

(Number of stores)

3Q FY03/24

Region	Corporate Name	Country (Area)	Increase	Decrease	Total
Europe	PARIS MIKI S.A.R.L.	France	0	0	1
	PARIS-MIKI LONDON LTD.	U.K.	0	0	1
Asia	PARIS MIKI OPTICS (China) Co., LTD.	China			
	SHANGHAI PARIS GLASS MIKI Co., LTD.	China			
	SHANGHAI PARIS MIKI TRADING Co., LTD.	China	0	6	21
	SHANGHAI PARIS MIKI BUSINESS Co., LTD.	China			
	OPTIQUE PARIS-MIKI (S) PTE. LTD.	Singapore	0	0	8
	KIMPO-DO (S) PTE. LTD.	Singapore	0	0	1
	OPTIQUE PARIS MIKI (M) SDN BHD	Malaysia	0	1	6
	KIMPO-DO (MALAYSIA) SDN BHD	Malaysia	0	0	1
	PARIS MIKI GLASS Co., LTD.	Taiwan	0	0	1
	PARIS MIKI OPTICAL(THAILAND)CO., LTD.	Thailand	0	0	5
	PARIS MIKI KOREA INC.	Korea	0	5	34 *
	PARIS MIKI VIETNAM CO, LTD.	Vietnam	0	0	2
	PARIS MIKI PHILIPPINES INC.	Philippines	0	0	2
PARIS MIKI (CAMBODIA) CO.,LTD	Cambodia	1	0	2	
Oceania	PARIS MIKI AUSTRALIA PTY. LTD.	Australia	0	1	3
U.S.	MIKI, INC.	Hawaii	0	0	1
	(Seattle branch)	Seattle, WA	0	0	3
	Total		1	13	92

* 34 franchised stores