

**J. Front Retailing Consolidated Revenue Report September 2023 (IFRS)**

1. Revenue (Sales) by Segment (% change year on year)

			(Reference) Gross sales	
	September	H2 Total	September	H2 Total
Department Store Business	13.5	-	17.7	-
SC Business	13.3	-	23.4	-
Developer Business	40.4	-	44.0	-
Payment and Finance Business	(5.9)	-	(5.9)	-
Other	(6.1)	-	(6.0)	-
Total Consolidated	14.5	-	19.4	-

- Notes: 1. J. Front Retailing (the "Company") has voluntarily applied the International Financial Reporting Standards (IFRS) since March 2017.
2. Gross sales are calculated by converting sales from purchase recorded at the time of sale (*shoka shiire*) of the Department Store Business which are recognized as revenue under IFRS, into gross amount and converting the net amount of sales of the "SC Business" into tenant transaction volume (gross amount basis).
3. Each figure of the reportable segment above is calculated based on simple sum of entities included in each segment. Therefore, intercompany transactions within each segment are not eliminated.
4. Tsudanuma PARCO closed on February 28, 2023.

2. Sales of Department Store Business (Gross sales)

a) Sales and Customer Traffic of Each Store (% change year on year)

	September		H2 Total	
	Sales	Customer traffic	Sales	Customer traffic
Daimaru Shinsaibashi	54.4	66.0	-	-
Daimaru Umeda	16.5	36.0	-	-
Daimaru Tokyo	26.6	24.5	-	-
Daimaru Kyoto	18.2	9.0	-	-
Daimaru Kobe	12.7	14.3	-	-
Daimaru Suma	1.4	0.3	-	-
Daimaru Ashiya	(1.2)	3.4	-	-
Daimaru Sapporo	13.7	16.6	-	-
Daimaru Shimonoseki	0.2	6.5	-	-
Matsuzakaya Nagoya	9.3	14.8	-	-
Matsuzakaya Ueno	10.3	31.7	-	-
Matsuzakaya Shizuoka	5.3	12.1	-	-
Matsuzakaya Takatsuki	1.7	14.6	-	-
Total stores	19.0	23.5	-	-
Corporations, head office, etc.	(11.9)	-	-	-
Total Daimaru Matsuzakaya	17.5	23.5	-	-
Of which: net sales of goods	17.3	-	-	-
Of which: real estate lease revenue	22.1	-	-	-
Hakata Daimaru	23.4	17.1	-	-
Kochi Daimaru	(0.7)	(0.6)	-	-
Total Department Store Business	17.7	22.9	-	-

b) Daimaru Matsuzakaya Department Stores Sales by Merchandise Category (% change year on year)

	Total all stores	
	September	H2 Total
Men's clothing	(17.3)	-
Women's clothing	28.2	-
Children's clothing	7.8	-
Other clothing	(0.3)	-
Total clothing	21.8	-
Accessories	15.9	-
Cosmetics	28.7	-
Fine arts / jewelry / precious metals	12.6	-
Other general goods	0.2	-
Total general goods	18.3	-
Furniture	3.5	-
Electric appliances	24.0	-
Other household goods	9.3	-
Total household goods	8.0	-
Perishable foods	8.7	-
Confectionary	14.0	-
Delicatessen	10.7	-
Other foods	(5.6)	-
Total foods	8.8	-
Restaurants & cafés	26.4	-
Services	20.8	-
Other	(7.7)	-
Total	17.3	-

3. Tenant Transaction Volume of PARCO Stores

**"Tenant transaction volume" is the total value of the tenant transaction volume (sales) of PARCO stores. Previous year values are also calculated using the same standards.

a) Tenant Transaction Volume by Store (% change year on year)

	September	H2 Total
Sapporo PARCO	31.2	-
Sendai PARCO	7.4	-
Shintokorozawa PARCO	(9.1)	-
Urawa PARCO	7.6	-
Ikebukuro PARCO	14.2	-
PARCO_ya Ueno	29.3	-
Hibarigaoka PARCO	3.6	-
Kichijoji PARCO	26.9	-
Shibuya PARCO	73.7	-
Kinshicho PARCO	23.9	-
Chofu PARCO	7.8	-
Matsumoto PARCO	4.3	-
Shizuoka PARCO	(3.5)	-
Nagoya PARCO	45.8	-
Shinsaibashi PARCO	69.7	-
Hiroshima PARCO	13.8	-
Fukuoka PARCO	41.9	-
Total all stores	22.8	-
Total comparable stores	27.5	-

Note: 1. Tsudanuma PARCO closed on February 28, 2023.

2. Total comparable stores does not include the values of Tsudanuma PARCO.

b) Sales by Merchandise Category (% change year on year)

	Total all stores	
	September	H2 Total
Clothing	9.6	-
Accessories	20.1	-
General goods	36.4	-
Foods	1.5	-
Restaurants & cafés	22.1	-
Other	54.3	-
Total	22.8	-

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