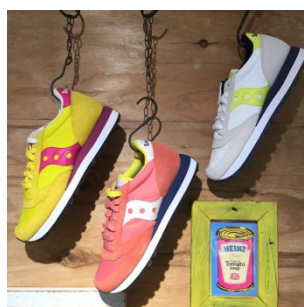
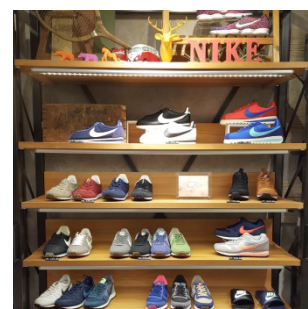


FACTBOOK

ABC-MART, INC.

For the fiscal year ended February 29, 2016



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**Securities Code: 2670 /
TSE 1st Section**

Corporate Profile (as of February 29, 2016)

Name of Company	ABC-MART, INC.
URL	http://www.abc-mart.net/
Headquarters	19F, Shibuya Mark City West 1-12-1 Dogenzaka, Shibuya-ku, Tokyo 150-0043 JAPAN (Registered address: 1-11-5 Jinnan, Shibuya-ku, Tokyo 150-0041 JAPAN)
Date of Establishment	June 6, 1985
Capital	¥19,972 million
Representative	Minoru Noguchi Representative Director, President and Executive Officer
Number of Employees	8,176 (4,858 Part-time employees included)

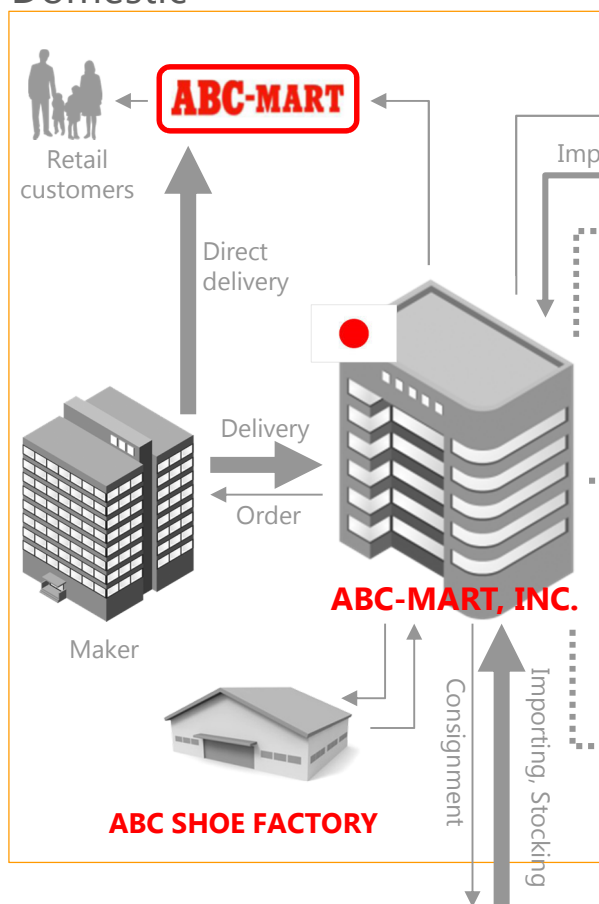
Business Policy

**From a lifestyle creation company
focused on shoes,
into the ABC-MART global shoe store**

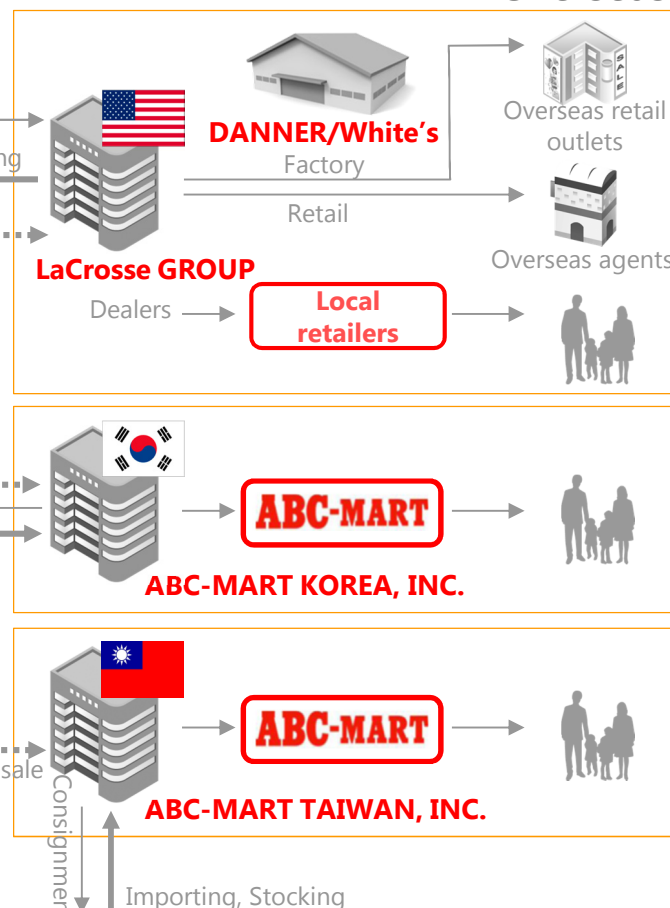
New ABC-MART outlets will be opened to directly deliver shoes to our customers. Our ultimate aim is to establish a globally recognized store brand.

Business Content

Domestic

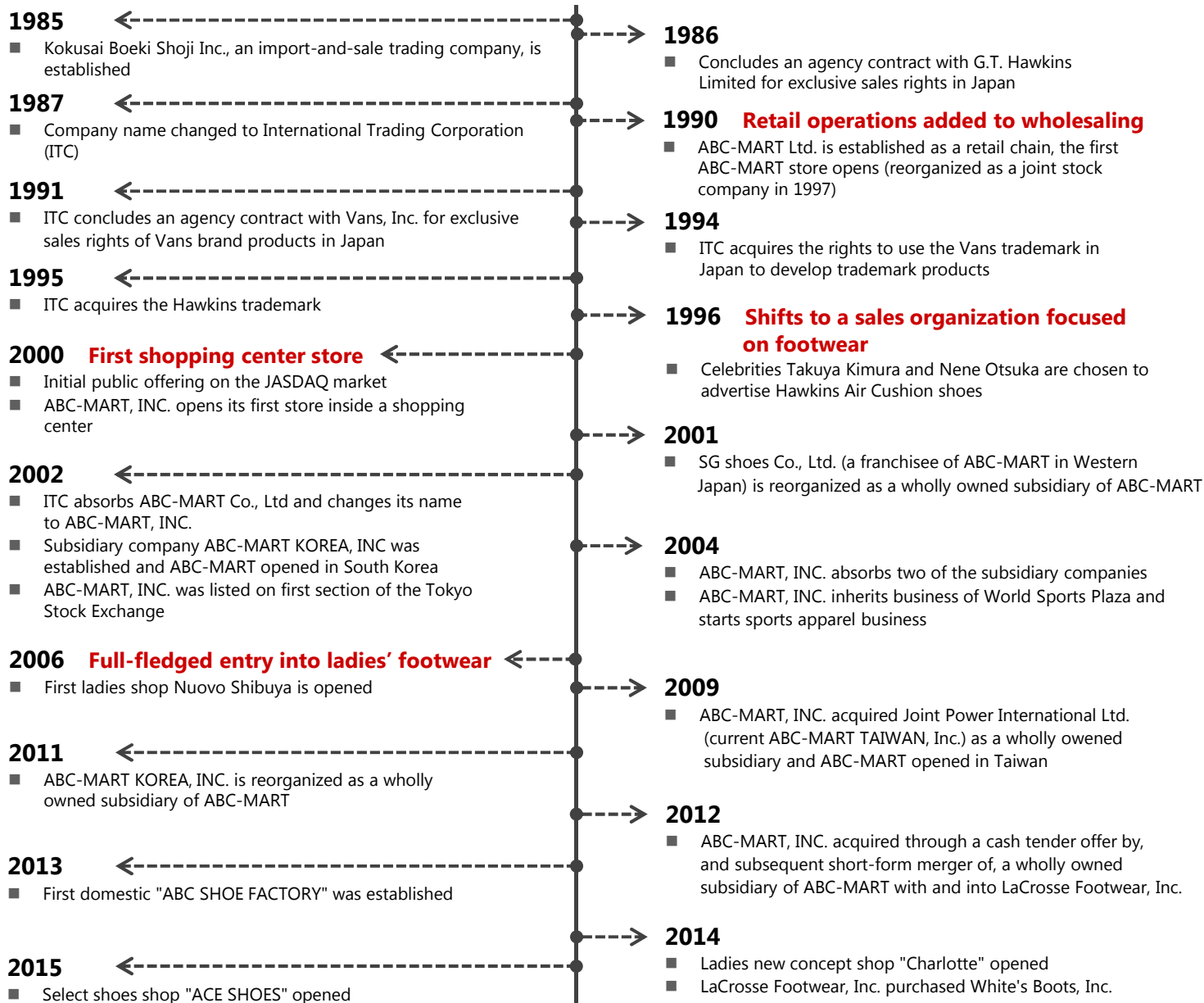


Overseas

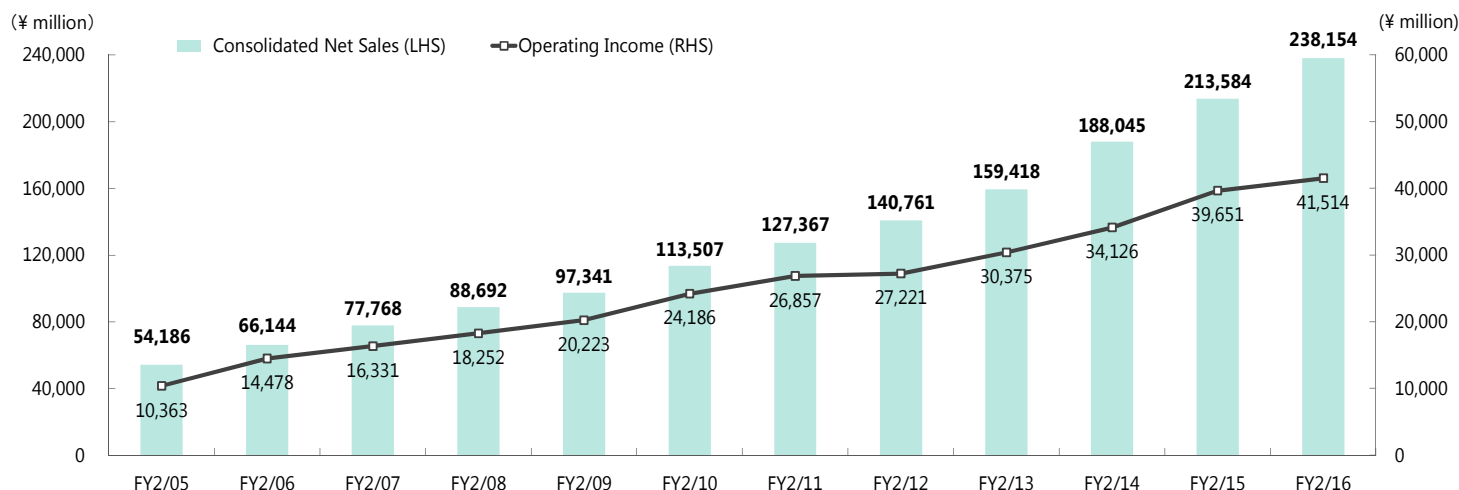


Overseas consignment factories (China, Myanmar, Bangladesh, Italy, etc.)

History



Trend of Business Performance



The Strength of ABC-MART

ABC-MART is leveraging a growing product line and store network, as well as its import and sales expertise to expand share of the retail shoe market. The Company aims to establish itself as Japan's No.1 chain of dedicated shoe stores in both quality and quantity.

The accumulation of on-site excellence

Store Strategy

- Speedy store openings conforming to communities and trade areas
- Development of stores with a wide range of formats and business types
- Store renewal that responds smartly to market changes

Operation Strategy

- Boosting sales capability using POS system
- Taking the next step with high-level systems
- Efficiency of logistic system

Product and Brand Strategy

- Maintenance, strengthening and development of house brands
- Development information from our overseas network
- Partnership with global brands

Human Resource Development

- Field-oriented
- Strong sales capabilities
- Strong leadership and teamwork

Product Planning and Development

Integrated Production and Sales System for House Brands

Information on trends from our overseas network

Collection of raw customer feedback

Production at cooperating factories in Italy, China, South East Asia, etc. and a domestic factory

Partnering with Global Brands

Dealing directly with makers (bulk ordering)

Enables low product prices

Promotes development of the ABC-MART original models

Enables production of appealing products at reasonable prices

Major Brands

Private Brands



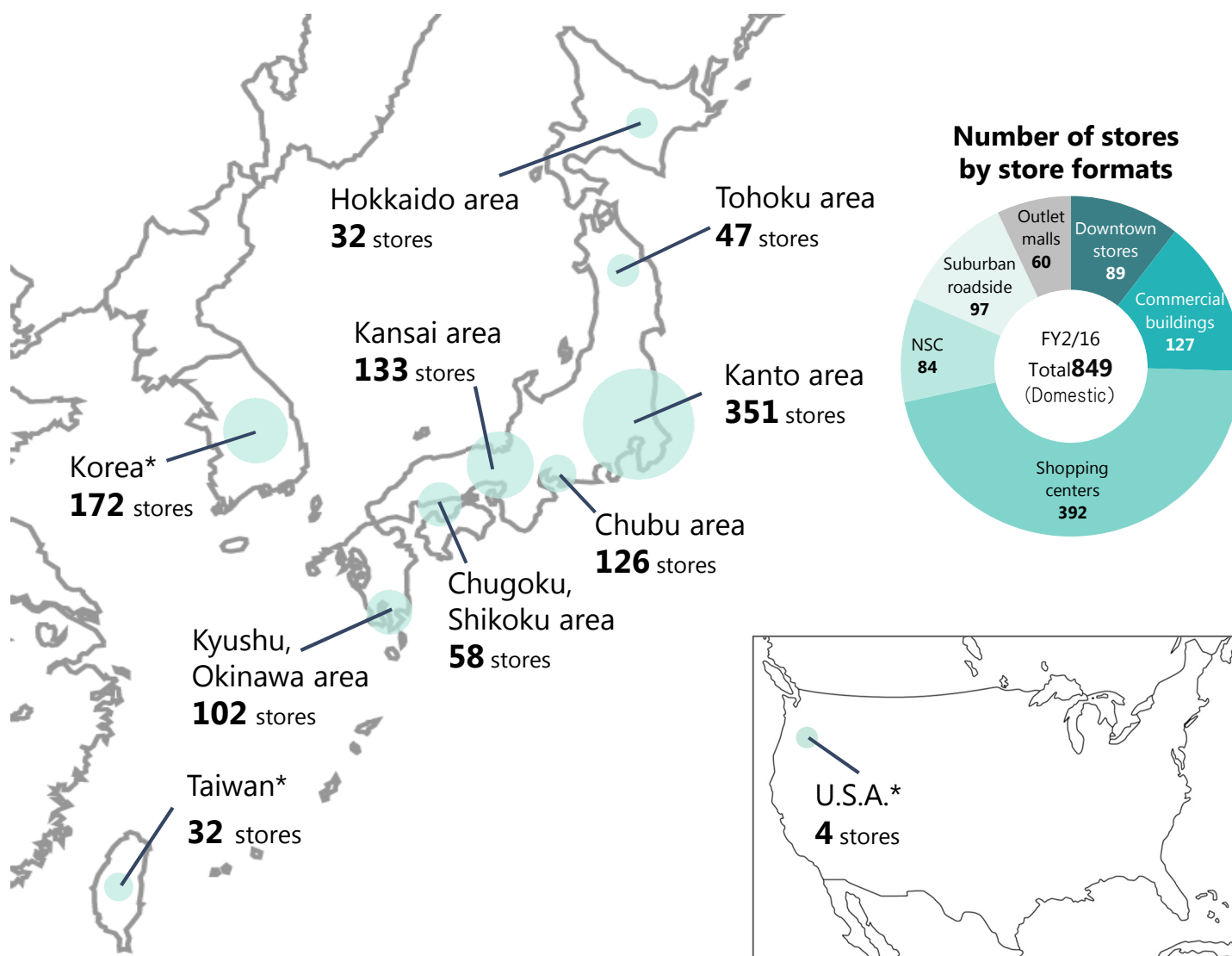
In-house Brands



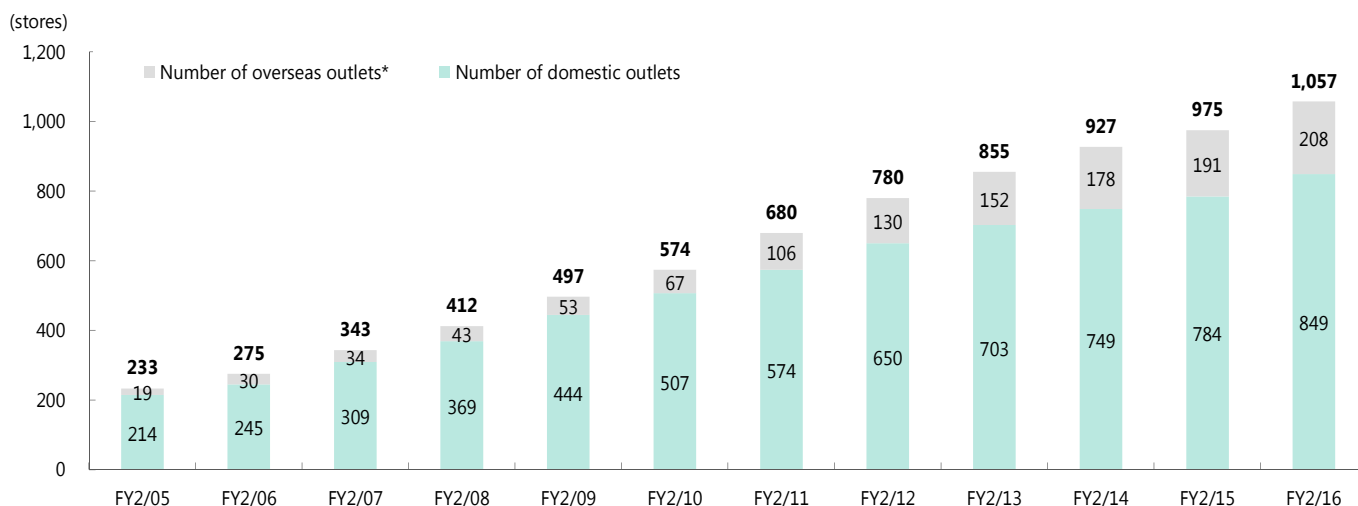


Distribution map of stores (as of February 29, 2016)

*: Number of overseas outlets (Korea, Taiwan, U.S.A.) as of end-December 2015



ABC-MART Store Network Expansion (as of February 29, 2016)



*: Number of overseas outlets (Korea, Taiwan, U.S.A.) as of end-December 2015

Consolidated Balance Sheet



(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Assets					
Total assets	120,203	174,159	196,881	233,661	238,575
Current assets	72,704	113,067	129,542	160,298	169,249
Cash and deposits	42,167	68,852	78,884	96,493	100,748
Notes and accounts receivable - trade	2,563	5,064	6,463	7,873	8,147
Inventories	—	—	39,455	49,367	54,503
Merchandise and finished goods	23,243	32,682	—	—	—
Work in process	—	44	—	—	—
Raw materials and supplies	25	485	—	—	—
Currency options	1,200	1,314	—	—	—
Deferred tax assets	1,004	1,166	1,414	2,049	1,864
Other	2,504	3,480	3,355	4,555	4,009
Allowance for doubtful accounts	(6)	(23)	(30)	(41)	(24)
Non-current assets	47,499	61,092	67,338	73,363	69,326
Property, plant and equipment	29,226	31,588	32,784	36,115	32,223
Buildings and structures	17,984	20,886	22,758	25,395	25,672
Accumulated depreciation	(7,924)	(9,553)	(10,980)	(12,512)	(12,906)
Buildings and structures, net	10,060	11,332	11,778	12,883	12,766
Tools, furniture and fixtures	3,139	6,266	8,012	9,006	9,540
Accumulated depreciation	(1,646)	(3,604)	(4,923)	(5,834)	(6,447)
Tools, furniture and fixtures, net	1,493	2,661	3,089	3,171	3,092
Land	17,176	17,483	17,696	19,629	14,728
Construction in progress	427	60	90	327	1,567
Other	457	468	593	438	438
Accumulated depreciation	(388)	(418)	(463)	(334)	(368)
Other, net	69	50	129	103	69
Intangible assets	2,012	10,793	11,649	12,543	11,139
Trademark right	11	2,465	2,682	2,948	2,563
Goodwill	964	6,821	7,195	7,511	6,236
Other	1,036	1,506	1,770	2,083	2,339
Investments and other assets	16,261	18,710	22,904	24,704	25,963
Investment securities	94	109	125	60	552
Shares of subsidiaries and associates	84	84	94	102	102
Long-term loans receivable	—	—	2,575	2,458	2,243
Lease and guarantee deposits	14,331	16,494	18,960	20,892	21,809
Other	1,759	2,022	1,150	1,208	1,272
Allowance for doubtful accounts	(10)	—	(1)	(18)	(16)

Consolidated Balance Sheet



(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Liabilities					
Total liabilities	27,967	64,394	64,961	78,126	34,923
Current liabilities	23,682	25,960	27,362	41,070	31,975
Notes and accounts payable - trade	7,147	7,477	8,551	14,176	10,675
Short-term loans payable	2,509	4,135	3,278	6,355	3,191
Current portion of long-term loans payable	2,252	1,002	1,002	1,000	500
Income taxes payable	6,513	7,455	7,113	9,815	7,778
Provision for bonuses	577	642	654	702	831
Provision	17	178	234	291	424
Asset retirement obligations	14	17	26	14	19
Notes payable - facilities	960	936	778	722	892
Other	3,690	4,114	5,722	7,992	7,661
Non-current liabilities	4,285	38,433	37,599	37,056	2,947
Convertible bond-type bonds with subscription rights to shares	—	33,000	33,000	33,000	—
Long-term loans payable	3,505	2,502	1,500	500	—
Provision	—	798	658	113	—
Net defined benefit liability	—	—	—	870	799
Asset retirement obligations	133	218	243	291	312
Currency options	257	265	—	—	—
Other	388	1,648	2,197	2,280	1,835
Net assets					
Total net assets	92,236	109,764	131,919	155,535	203,652
Shareholders' equity	93,373	107,282	123,281	142,384	192,125
Capital stock	3,482	3,482	3,482	3,482	19,972
Capital surplus	7,488	7,488	7,488	7,488	23,978
Retained earnings	82,402	96,311	112,310	131,413	148,175
Treasury shares	(0)	(0)	(0)	(0)	(2)
Accumulated other comprehensive income	(1,438)	2,191	8,265	12,697	11,006
Valuation difference on available-for-sale securities	(5)	13	23	14	(2)
Foreign currency translation adjustment	(1,432)	2,177	8,241	12,683	11,009
Minority interests	300	290	372	453	520
Total liabilities and net assets	120,203	174,159	196,881	233,661	238,575

Consolidated Statement of Income



(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Net sales	140,761	159,418	188,045	213,584	238,154
Cost of sales	59,658	68,109	84,317	98,523	111,161
Gross profit	81,102	91,309	103,727	115,060	126,993
Selling, general and administrative expenses	53,881	60,933	69,601	75,408	85,479
Packing and transportation expenses	1,950	2,210	2,162	2,435	2,664
Advertising expenses	6,476	6,931	7,263	6,311	6,548
Warehousing expenses	1,257	1,293	2,044	2,226	2,530
Directors' compensations, salaries and allowances	14,948	16,431	18,737	20,235	23,495
Bonuses	1,047	1,083	1,139	1,561	1,551
Provision for bonuses	578	640	647	696	832
Retirement benefit expenses	—	—	—	523	461
Legal and employee benefits expenses	1,879	2,113	2,418	2,775	3,143
Rents	13,644	15,326	17,738	19,885	23,413
Depreciation	2,648	3,250	3,885	4,019	4,314
Utilities expenses	1,457	1,793	2,050	2,189	2,179
Commission fee	2,298	2,677	3,461	4,144	4,791
Taxes and dues	566	668	873	873	1,138
Provision of allowance for doubtful accounts	11	1	0	—	—
Amortization of goodwill	264	549	1,023	1,161	1,272
Other	4,851	5,959	6,154	6,369	7,142
Operating income	27,221	30,375	34,126	39,651	41,514
Non-operating income	1,736	977	1,189	1,273	1,129
Interest income	40	46	79	169	131
Foreign exchange gains	—	80	60	—	—
Gain on valuation of derivatives	942	106	—	—	—
Rent income	419	481	664	743	744
Advertising medium income	60	57	62	56	68
Other	273	204	321	303	184
Non-operating expenses	558	605	501	519	448
Interest expenses	132	74	53	54	52
Foreign exchange losses	86	—	—	67	93
Rent expenses	203	271	347	230	265
Other	136	259	99	166	37
Ordinary income	28,399	30,747	34,814	40,405	42,196

Consolidated Statement of Income



(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Extraordinary income	6	0	2	4	1,524
Gain on sales of non-current assets	6	0	0	4	1,524
Gain on cancellation of derivatives	—	—	1	—	—
Extraordinary losses	1,370	595	1,585	425	2,719
Loss on sales of non-current assets	—	0	—	—	690
Loss on retirement of non-current assets	116	114	175	171	171
Loss on liquidation of business	—	65	—	—	—
Loss on valuation of golf club membership	19	7	—	—	—
Loss on cancellation of derivatives	—	—	1,051	—	—
Impairment loss	549	408	263	253	1,761
Loss on abandonment of goods	28	—	95	—	—
Loss on adjustment for changes of accounting standard for asset retirement obligations	549	—	—	—	—
Loss on disaster	53	—	—	—	—
Donation	52	—	—	—	—
Other	—	—	—	—	95
Income before income taxes and minority interests	27,035	30,152	33,231	39,985	41,001
Income taxes - current	11,767	13,126	13,598	16,100	15,088
Income taxes - deferred	(429)	(220)	(319)	(536)	(304)
Total income taxes	11,338	12,905	13,278	15,564	14,784
Income before minority interests	15,697	17,246	19,952	24,421	26,217
Minority interests in income (loss)	21	(51)	(36)	47	86
Net income	15,676	17,297	19,989	24,373	26,130

Consolidated Statement of Cash Flows



(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Cash flows from operating activities					
Net cash provided by (used in) operating activities	18,998	15,395	22,997	29,691	22,552
Income before income taxes and minority interests	27,035	30,152	33,231	39,985	41,001
Depreciation	2,648	3,250	3,885	4,019	4,314
Increase (decrease) in provision for bonuses	96	62	8	46	129
Increase (decrease) in allowance for doubtful accounts	11	(12)	3	24	(19)
Interest and dividend income	(41)	(47)	(80)	(170)	(132)
Interest expenses	132	74	53	54	52
Foreign exchange losses (gains)	2	(104)	(85)	21	112
Loss (gain) on valuation of securities	—	16	—	—	—
Loss (gain) on valuation of derivatives	(942)	(106)	—	—	—
Loss (gain) on cancellation of derivatives	—	—	1,049	—	—
Loss (gain) on sales and retirement of non-current assets	110	114	174	166	(662)
Impairment loss	549	408	263	253	1,761
Loss on adjustment for changes of accounting standard for asset retirement obligations	549	—	—	—	—
Decrease (increase) in notes and accounts receivable-trade	(298)	(620)	(853)	(1,816)	325
Decrease (increase) in inventories	(860)	(5,362)	(4,455)	(7,980)	(5,678)
Increase (decrease) in notes and accounts payable-trade	(191)	(915)	659	4,943	(3,025)
Other, net	1,044	723	3,002	3,317	1,323
Subtotal	29,846	27,633	36,857	42,866	39,502
Interest and dividend income received	33	32	56	147	121
Interest expenses paid	(138)	(76)	(52)	(55)	(50)
Payments for loss on disaster	(37)	—	—	—	—
Payments for donation	(52)	—	—	—	—
Income taxes paid	(10,652)	(12,193)	(13,863)	(13,267)	(17,020)

Consolidated Statement of Cash Flows



(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Cash flows from investing activities					
Net cash provided by (used in) investing activities	(10,515)	(17,203)	(7,573)	(9,568)	(3,726)
Payments into time deposits	(5)	(5)	—	(506)	(120)
Proceeds from withdrawal of time deposits	5	120	33	—	536
Purchase of property, plant and equipment	(5,615)	(4,093)	(3,862)	(6,099)	(10,985)
Proceeds from sales of property, plant and equipment	17	5	4	5	10,192
Purchase of intangible assets	(207)	(419)	(466)	(366)	(829)
Payments for store removal	(78)	(55)	(92)	(89)	(95)
Purchase of investment securities	—	—	—	—	(536)
Purchase of shares of subsidiaries	(3,435)	—	—	(8)	—
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(10,999)	—	(1,314)	—
Payments of loans receivable	(315)	(185)	(1,770)	(65)	(130)
Collection of loans receivable	57	83	85	101	228
Payments for lease and guarantee deposits	(1,527)	(2,562)	(1,993)	(2,526)	(2,645)
Proceeds from collection of lease and guarantee deposits	669	1,011	586	1,316	840
Other payments	(118)	(240)	(114)	(144)	(247)
Other proceeds	38	138	16	128	67
Cash flows from financing activities					
Net cash provided by (used in) financing activities	(4,972)	28,209	(5,916)	(3,675)	(13,567)
Net increase (decrease) in short-term loans payable	(2,108)	864	(972)	2,617	(3,155)
Proceeds from long-term loans payable	10,000	—	—	—	—
Repayments of long-term loans payable	(9,252)	(2,259)	(1,002)	(1,003)	(1,000)
Cash dividends paid	(3,609)	(3,384)	(3,989)	(5,267)	(9,368)
Proceeds from share issuance to minority shareholders	—	—	69	—	—
Proceeds from issuance of bonds with subscription rights to shares	—	33,000	—	—	—
Other payments	(2)	(11)	(21)	(22)	(43)
Effect of exchange rate change on cash and cash equivalents	(88)	378	475	604	(564)
Net increase (decrease) in cash and cash equivalents	3,422	26,781	9,983	17,051	4,694
Cash and cash equivalents at beginning of period	38,568	41,990	68,772	78,755	95,807
Cash and cash equivalents at end of period	41,990	68,772	78,755	95,807	100,501

Consolidated Statement of Changes in Equity



FY2/15

(¥ million)	Shareholders' equity					Accumulated other comprehensive income			Minority interests	Total net assets
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of current period	3,482	7,488	112,310	(0)	123,281	23	8,241	8,265	372	131,919
Changes of items during period										
Dividends of surplus			(5,270)		(5,270)					(5,270)
Net income			24,373		24,373					24,373
Purchase of treasury shares				(0)	(0)					(0)
Net changes of items other than shareholders' equity						(8)	4,441	4,432	80	4,513
Total changes of items during period	—	—	19,103	(0)	19,102	(8)	4,441	4,432	80	23,616
Balance at end of current period	3,482	7,488	131,413	(0)	142,384	14	12,683	12,697	453	155,535

FY2/16

(¥ million)	Shareholders' equity					Accumulated other comprehensive income			Minority interests	Total net assets
	Capital stock	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Total accumulated other comprehensive income		
Balance at beginning of current period	3,482	7,488	131,413	(0)	142,384	14	12,683	12,697	453	155,535
Changes of items during period										
Issuance of new shares	16,490	16,490			32,980					32,980
Dividends of surplus			(9,368)		(9,368)					(9,368)
Net income			26,130		26,130					26,130
Purchase of treasury shares				(1)	(1)					(1)
Net changes of items other than shareholders' equity						(16)	(1,674)	(1,691)	67	(1,623)
Total changes of items during period	16,490	16,490	16,762	(1)	49,740	(16)	(1,674)	(1,691)	67	48,117
Balance at end of current period	19,972	23,978	148,175	(2)	192,125	(2)	11,009	11,006	520	203,652

Information by Segment and Category



Results by Segment

(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Net sales	140,761	159,418	188,045	213,584	238,154
Domestic	121,856	131,773	145,187	159,456	174,146
Overseas	18,904	27,644	42,857	54,128	64,008
Operating income	27,221	30,375	34,126	39,651	41,514
Domestic	24,617	28,759	31,358	36,124	37,160
Overseas	2,612	1,611	2,782	3,495	4,345
Elimination	(9)	4	(14)	31	8
Assets	120,203	174,159	196,881	233,661	238,575
Domestic	101,607	135,687	149,087	174,283	180,392
Overseas	18,655	39,097	47,903	59,558	58,433
Elimination	(58)	(625)	(110)	(180)	(249)
(%)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Composition ratio to net sales	100.0	100.0	100.0	100.0	100.0
Domestic	86.6	82.7	77.2	74.7	73.1
Overseas	13.4	17.3	22.8	25.3	26.9
Operating income margin	19.3	19.1	18.1	18.6	17.4
Domestic	20.2	21.8	21.6	22.7	21.3
Overseas	13.8	5.8	6.5	6.5	6.8

Note: Reporting segment names were changed from FY2/13.

As a result, segment results of FY2/12 have been restated to conform to the new segment names.



Sales by Category

(%)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Ratio of in-house products (domestic)*	44.7	46.5	48.0	46.5	40.4
(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Net sales	140,761	159,418	188,045	213,584	238,154
Sports	68,909	73,942	87,441	107,860	127,955
Leather Casual	23,200	30,058	39,079	41,503	43,775
Ladies'	18,232	21,833	23,309	23,122	21,174
Kids	7,496	8,547	10,405	11,955	13,545
Business	10,467	10,626	11,163	11,121	11,431
Sandals	4,319	4,702	5,492	6,151	6,550
Others	8,133	9,706	11,151	11,869	13,721

*Note: In-house products = Private brands + In-house brands

Consolidated Profitability Indicators



(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Net sales	140,761	159,418	188,045	213,584	238,154
Gross profit	81,102	91,309	103,727	115,060	126,993
SG&A expenses	53,881	60,933	69,601	75,408	85,479
Operating income	27,221	30,375	34,126	39,651	41,514
Ordinary income	28,399	30,747	34,814	40,405	42,196
Net income	15,676	17,297	19,989	24,373	26,130

(%)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Gross profit on net sales	57.6	57.3	55.2	53.9	53.3
SG&A expenses ratio	38.3	38.2	37.0	35.3	35.9
Operating income margin	19.3	19.1	18.1	18.6	17.4
Ordinary income margin	20.2	19.3	18.5	18.9	17.7
Net income margin	11.1	10.9	10.6	11.4	11.0

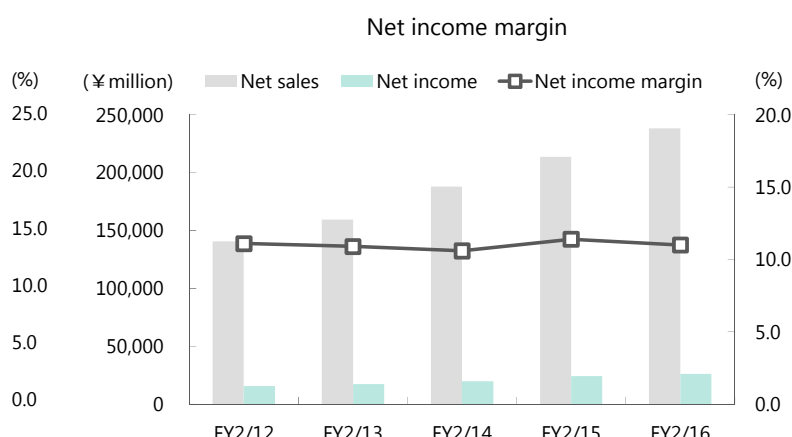
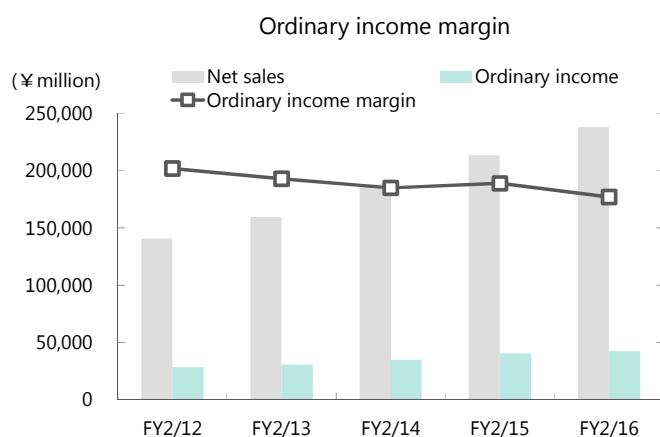
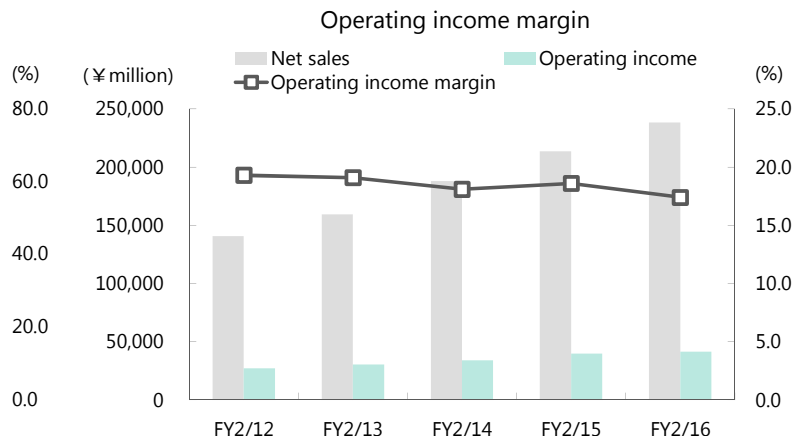
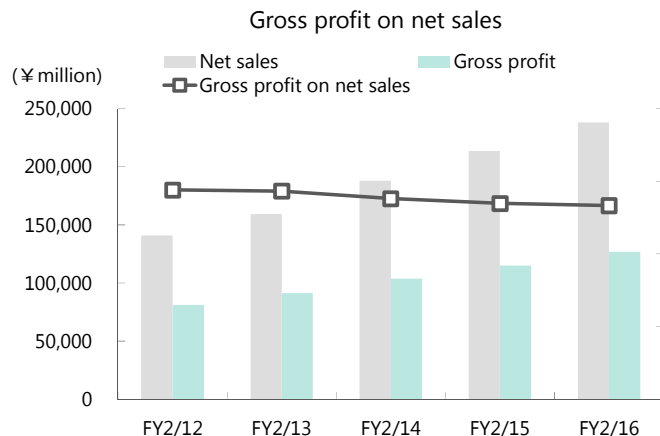
Gross profit on net sales=Gross profit/Net sales

SG&A expenses ratio=SG&A expenses/Net sales

Operating income margin=Operating income/Net sales

Ordinary income margin=Ordinary income/Net sales

Net income margin=Net income/Net sales



Consolidated Efficiency Indicators



(times)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Total assets turnover	1.17	0.92	0.96	0.91	1.00
Non-current assets turnover	2.96	2.61	2.79	2.91	3.44
Current assets turnover	1.94	1.41	1.45	1.33	1.41

(days)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Inventories turnover	60.27	76.04	76.58	84.36	83.53
Accounts receivable turnover	6.65	11.59	12.55	13.45	12.49
Accounts payable turnover	18.53	17.12	16.60	24.23	16.36

Total assets turnover=Net sales/Total assets

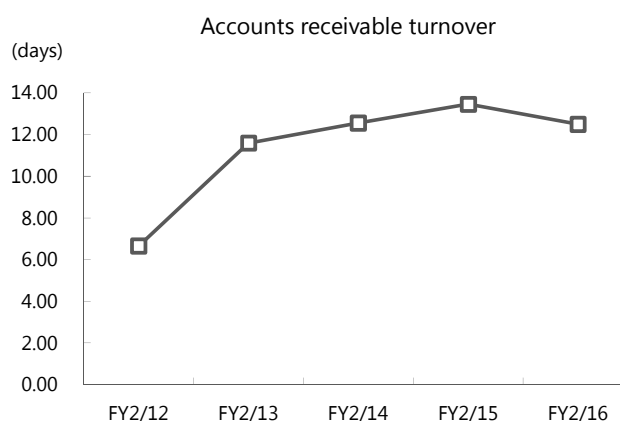
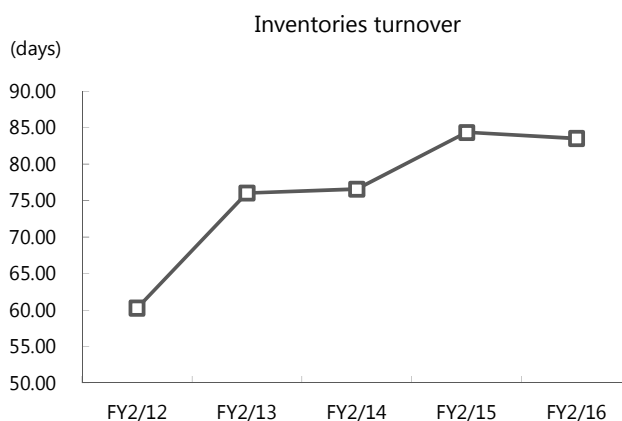
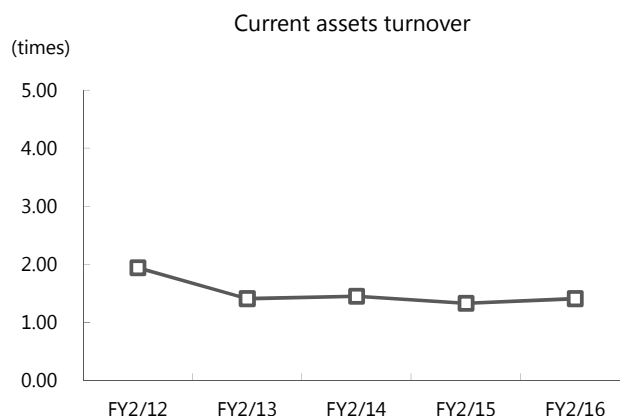
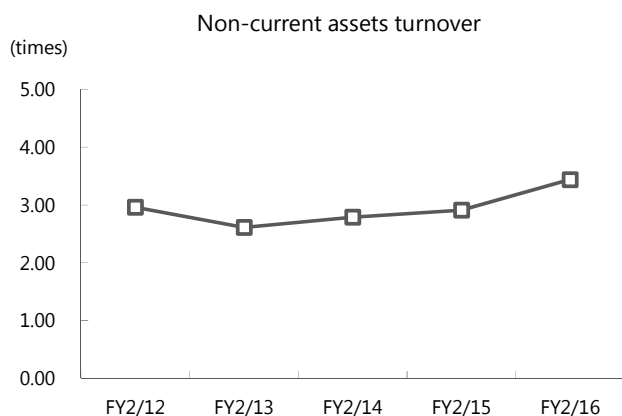
Non-current assets turnover=Net sales/Non-current assets

Current assets turnover=Net sales/Current assets

Inventories turnover=Inventories/Net salesx365

Accounts receivable turnover=Accounts receivable/Net salesx365

Accounts payable turnover=Accounts payable/Net salesx365



Consolidated Stability Indicators



(¥ million)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Equity	91,935	109,474	131,546	155,082	203,131
Total assets	120,203	174,159	196,881	233,661	238,575
Non-current assets	47,499	61,092	67,338	73,363	69,326
Current assets	72,704	113,067	129,542	160,298	169,249
Current liabilities	23,682	25,960	27,362	41,070	31,975
Interest-bearing debt	8,267	40,641	38,781	40,855	3,691

(%)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Equity ratio	76.5	62.9	66.8	66.4	85.1
D/E ratio	9.0	37.1	29.5	26.3	1.8
Fixed ratio	51.7	55.8	51.2	47.3	34.1
Current ratio	307.0	435.5	473.4	390.3	529.3
ROA	13.6	11.8	10.8	11.3	11.1
ROE	18.2	17.2	16.6	17.0	14.6

Interest-bearing debt=Short-term loans payable+Current portion of long-term loans payable+Long-term loans payable

+Convertible bond-type bonds with subscription rights to shares

Equity ratio=Equity/Total assets

Current ratio=Current assets/Current liabilities

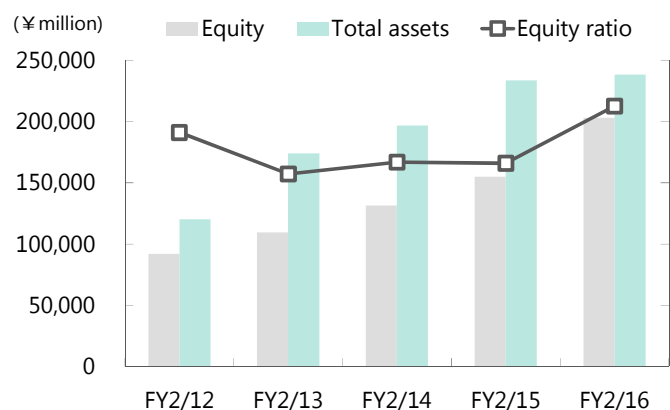
D/E ratio=Interest-bearing debt/Equity

ROA=Net income/Average total assets

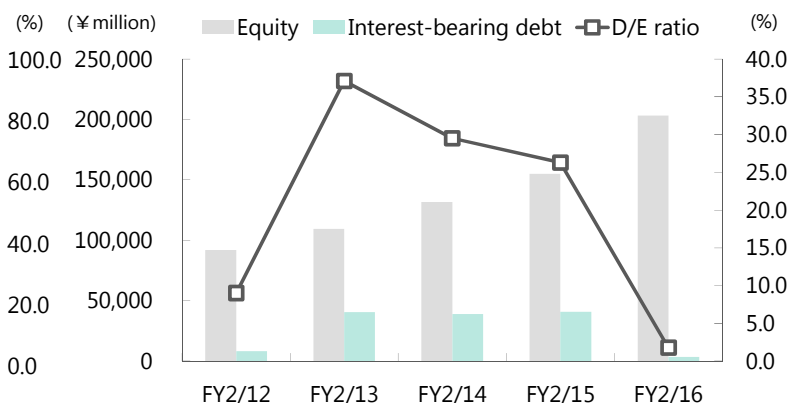
Fixed ratio=Non-current assets/Equity

ROE=Net income/Average equity

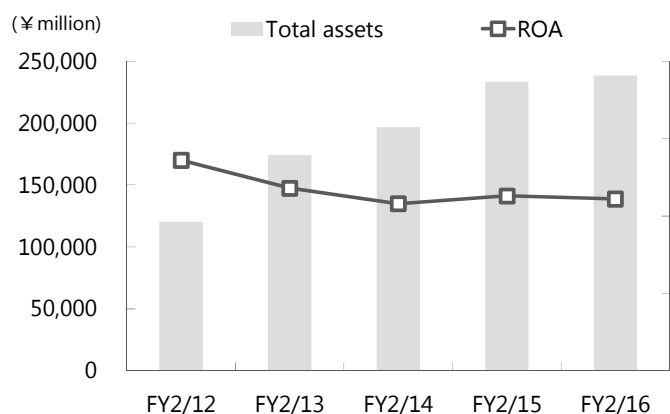
Equity ratio



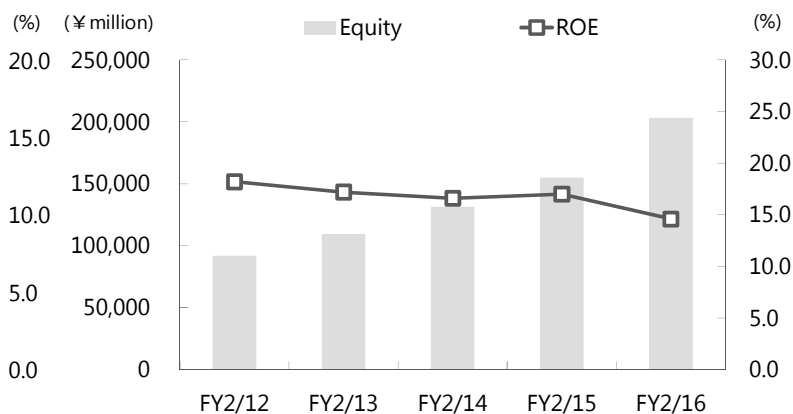
D/E ratio



ROA



ROE



Per Share Indicators

(¥)	FY2/12	FY2/13	FY2/14	FY2/15	FY2/16
Stock price at term end	2,863	3,235	4,030	6,720	6,490
Closing stock price range for the last 12 months	2,667-3,375	2,727-3,785	3,180-5,080	4,045-6,720	5,780-7,860
Earnings per share (EPS)	208.20	229.73	265.48	323.71	331.17
Diluted EPS	—	228.30	242.33	295.49	—
Book-value per share (BPS)	1,221.02	1,453.95	1,747.10	2,059.68	2,461.25
Dividend per share (DPS)	42.00	50.00	55.00	100.00	120.00

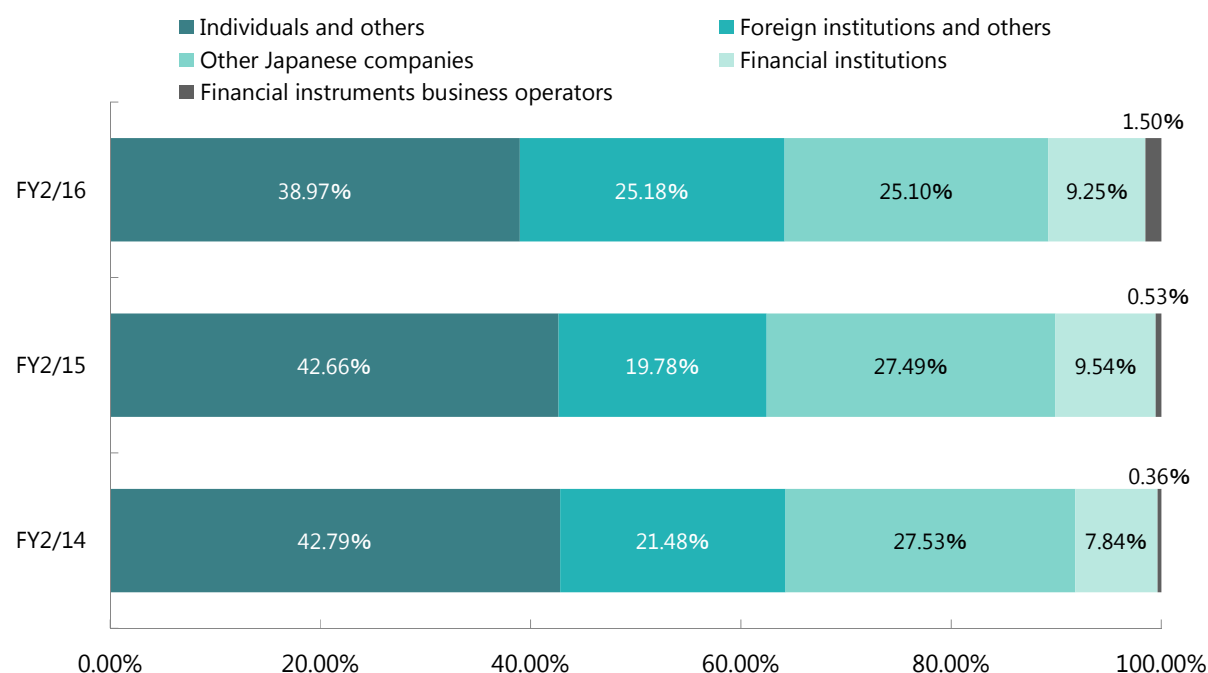
Status of Major Shareholders

As of February 29, 2016

Top 10 Shareholders	Number of Shares (thousand shares)	Shareholding Ratio (%)
Masahiro Miki	21,380	25.90
EM Planning LLC	20,628	24.99
Michiko Miki	9,484	11.49
The Master Trust Bank of Japan, Ltd. (trust account)	1,886	2.28
Japan Trustee Services Bank, Ltd. (trust account)	1,594	1.93
STATE STREET BANK & TRUST 505223	1,126	1.36
STATE STREET BANK & TRUST COMPANY 505225	914	1.10
Natixis Japan Securities Co.,Ltd	746	0.90
STATE STREET BANK WEST CLIENT-TREATY 505234	656	0.79
National Mutual Insurance Federation of Agricultural Cooperatives	643	0.78

Note: In addition to the above, ABC-MART, INC. holds 393 shares (0.00%) in treasury shares.

Breakdown of Types of Shareholders





Contact

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Investor Relations

Phone: +81-3-3476-5452

<http://www.abc-mart.co.jp/ir/>