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August 9, 2024

## Consolidated Financial Results Announcement for the First Half of the Fiscal Year Ending December 31, 2024 [Japanese Standards] (Consolidated)

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 Stock exchange listing: TSE Prime Market  
 Stock code: 4848  
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 Date of submission of report for the first half (Planned): August 13, 2024  
 Date of commencements of dividend payments (Planned): September 2, 2024  
 Preparation of supplementary references regarding financial results: Yes (shown on our website)  
 Briefing for quarterly results: Yes (for institutional investors and analysts)

(Figures are rounded to the nearest million yen)

### 1. Consolidated Financial Results for the First Half of the Fiscal Year Ending December 31, 2024 (January 1 to June 30, 2024)

#### (1) Consolidated Business Results

(% = year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
1H FY12/24 (June 30, 2024)	33,657	1.6	4,264	(7.2)	4,321	(5.4)	3,525	10.1
1H FY12/23 (June 30, 2023)	33,122	7.5	4,596	(5.0)	4,566	(6.9)	3,201	(3.5)

(Note) Comprehensive income: 3,653 million yen (7.9%) as of June 30, 2024 3,387 million yen ((3.2)%) as of June 30, 2023

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
1H FY12/24 (June 30, 2024)	100.10	99.54
1H FY12/23 (June 30, 2023)	89.21	88.73

#### (2) Consolidated Financial Conditions

	Total assets	Net assets	Equity-to-asset ratio
	Million yen	Million yen	%
1H FY12/24 End (June 30, 2024)	40,734	28,634	68.5
FY12/23 End	38,977	26,785	65.2

(Reference) Equity: 27,886 million yen as of June 30, 2024 25,401 million yen as of December 31, 2023

### 2. Dividend Status

	Dividend per share (yen)				
	1Q End	1H End	3Q End	FY End	Annual
	Yen	Yen	Yen	Yen	Yen
FY12/23	-	29.00	-	32.00	61.00
FY12/24	-	31.00	-	-	-
FY12/24 Forecast	-	-	-	31.00	62.00

(Note) Revision of dividends forecast during the current most recently announced: None

### 3. Consolidated Business Forecasts for the Fiscal Year Ending December 31, 2024 (January 1 to December 31, 2024)

(% = year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	70,500	2.2	7,200	(16.8)	7,233	(16.7)	5,045	(14.3)	143.29

(Note) Revision of consolidated business forecasts in the current most recently announced: None

#### \* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

New: - (company name: -) Exception: 4 (company name: BOD Co., Ltd., HR Management Co., Ltd., Progress, Inc., BPC, Inc.)

(2) Application of special accounting treatment in the production of consolidated financial statements for the first half: None

(3) Changes in accounting principles, accounting estimates, and re-presentation of changes

1) Changes in accounting policies associated with revisions of accounting principles and others: None

2) Changes in accounting policies other than those mentioned in 1) above: None

3) Changes in accounting estimates: None

4) Re-presentation of changes: None

(4) Number of issued shares (Ordinary shares)

1) Number of issued shares at the term end (Including treasury shares)

1H FY 12/24	37,486,400	FY12/23	37,486,400
1H FY 12/24	2,272,851	FY12/23	2,277,051
1H FY 12/24	35,212,511	1H FY 12/23	35,880,111

2) Number of treasury shares at the term end

3) Average number of shares outstanding during the current term

\* Financial results for the first half are not subject to review by a certified public accountant or auditing firm.

\* Explanation of the proper use of business forecasts and other important notes.

Of all plans, business forecasts, strategies and other information provided within this document, those which are not historical facts are future outlooks based upon certain conditions and our management's judgments based upon currently available data. Therefore, we warn against relying solely upon these outlooks in assessing our business results, corporate value and other factors. Please also be informed that actual financial results may vary widely from our business forecasts due to various factors. Important factors that may have an impact upon our actual financial results include: (1) economic and financial conditions surrounding our Company and changes in the employment situation, (2) damages to infrastructure arising from disasters including earthquakes, and (3) changes in the relevant laws, including the Labor Standards Act and the Worker Dispatching Act, and in interpretations of these Acts. However, factors that affect our financial results are not limited to only these. Furthermore, please note that we may choose not to reexamine our business forecasts in response to new data, future events or other factors. For assumptions underlying our business forecasts and related issues, please refer to Page 4 "1. (3) Explanation of Consolidated Business Forecasts" of the "Appendix."

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## 1. Qualitative Information Concerning Performance for the First Half

### (1) Explanation of Consolidated Operating Results

During the first half of the current fiscal year, Japan's economy continued to recover gradually due to improvements in both corporate earnings and business confidence, and continued recovery in capital investments despite signs of stagnation in personal consumption. Economic conditions are expected to continue to recover gradually given the effects of various government policies under the improving employment and wage environment. However, the economic horizon remains clouded due to a number of uncertainties including rising prices, the situation in the Middle East, and fluctuations in financial and capital markets, all of which require close attention to assess their potential impacts, in addition to risks of a downturn in Japan's economy caused by a weakening in overseas economies amid the effects of continuously high interest rates in Europe and America and an uncertain economic outlook in China.

With regards to the current operating environment surrounding the staffing service industry, the employment situation is undergoing a recovery. This is indicated by a stabilization in the jobs offers-to-applicants ratio at high levels, and the continuing improvement of the employment ratio, despite the decreasing trend in the new job offers ratio. As for the future outlook, the operating environment is expected to continue to recover.

Against this backdrop, in the first half of the current fiscal year, our Group implemented group management activities to achieve our goal of "to further strengthen the business foundation to better respond to the demand related to the restart of various activities following the COVID-19 pandemic and to the labor shortage under the declining labor force, and to address the business environment where competition is expected to intensify in the spot work market, where the entry of players from other industries is also regarded as certain." Our Group also carried out marketing activities focused on boosting overall profitability of our Group, particularly in the mainstay "Placement" (Note 1) and "BPO" (Note 2) services. In addition, our Company worked to further expand its business while maximizing profits by continuing to increase productivity and promote operational efficiencies across our entire Group.

Consolidated net sales increased by 1.6% year-on-year to 33,657 million yen, due to the inclusion of profit and loss from the "Restaurant Business."

In terms of profits, consolidated operating profit declined by 7.2% year-on-year to 4,264 million yen, and consolidated ordinary profit declined by 5.4% year-on-year to 4,321 million yen due to the drop in COVID-19-related special demand and My-Number-related special demand in the first half of the current fiscal year, as expected, and the exclusion of BOD Co., Ltd. from the scope of consolidation from the first half of the current fiscal year, despite the acquisition of the expanding customer demand related to the revitalization of economic and social activities as the impact from COVID-19 subsided leading to growth of the mainstay "Placement" service in the "Short-Term Operational Support Business."

Profit attributable to owners of parent increased by 10.1% year-on-year to 3,525 million yen, due to the booking of a 1,295 million yen gain on sale of shares of subsidiaries as extraordinary income following the transfer of the consolidated subsidiary BOD Co., Ltd. in the first half of the current fiscal year.

Our Group transferred all its shares of its consolidated subsidiary BOD Co., Ltd. on March, 29, 2024. As a result, BOD Co., Ltd. and its subsidiaries HR Management Co., Ltd., Progress, Inc. and BPC, Inc. have been removed from the scope of consolidation. Profits and losses for the period up to the exclusion from the scope of consolidation are included in the consolidated financial statements for the first half of the first half of the current fiscal year.

Notes: 1. The mainstay "Part-Time Worker Placement" service, Hayfield inc.'s staffing service specializing in the real estate industry and App X Group's job search application service are referred to as "Placement."  
2. The mainstay "Part-Time Work Payroll Management" services, as well as other personnel and labor-related business process outsourcing (BPO) services such as the "My Number Management" service, and the back office BPO services of BOD Group are referred to as "BPO."

The results for each of our operating business segments are as follows.

#### 1) Short-Term Operational Support Business

Net sales of the "Short-Term Operational Support Business" decreased by 7.3% year-on-year to 27,276 million yen due to the drop in COVID-19-related special demand and My-Number-related special demand in the first half of the current fiscal year, as expected, and the exclusion of BOD Co., Ltd. from the scope of consolidation from the first half of the current fiscal year, despite the acquisition of the expanding customer demand related to the revitalization of economic and social activities as the

impact from COVID-19 subsided leading to growth of the mainstay “Placement” service in the “Short-Term Operational Support Business.”

In terms of profit, segment profit (operating profit) declined by 9.3% year-on-year to 4,479 million yen mainly due to the decrease in net sales.

## 2) Sales Support Business

In sales of Internet access, which is a mainstay business, net sales of the “Sales Support Business” increased by 7.7% year-on-year to 1,769 million yen due to the good performance of sales of telecommunications products using a network of agents throughout the first half of the current fiscal year.

In terms of profits, segment profit (operating profit) increased by 44.7% year-on-year to 121 million yen due to the growth in net sales.

## 3) Restaurant Business

Net sales of the “Restaurant Business” increased by 277.2% year-on-year to 3,453 million yen due to the inclusion of results for the full financial period this time, compared to two months in the previous period, in addition to the continued recovery trend in demand in the domestic business.

In terms of profits, segment profit (operating profit) increased by 998.7% year-on-year to 264 million yen due to the increase in net sales and the effect of cuts in SG&A expenses.

The new segment “Restaurant Business” was created in the first half of the previous fiscal year.

## 4) Security, Other Businesses

Net sales of “Security, Other Businesses” increased by 2.0% year-on-year to 1,159 million yen mainly due to the acquisition of permanent security projects, despite a decrease in the number of temporary security projects concerning COVID-19-related operations.

In terms of profits, despite an increase in net sales, segment profit (operating profit) decreased by 8.5% year-on-year to 97 million yen mainly due to the acquisition of temporary security projects concerning COVID-19-related operations with a relatively high gross margin in the previous fiscal year.

## (2) Explanation of Consolidated Financial Position

### 1) Assets, Liabilities and Net Assets

At the end of the first half of the current fiscal year, total assets increased by 1,757 million yen from the end of the previous fiscal year to 40,734 million yen. Equity increased by 2,485 to 27,886 million yen (equity-to-asset ratio of 68.5%), and net assets grew by 1,848 to 28,634 million yen.

Details of major changes in assets and liabilities are described as follows.

With regards to assets, current assets increased by 1,896 million yen from the end of the previous fiscal year to 26,744 million yen. This growth is attributed mainly to a rise in cash and deposits of 3,729 to 18,197 million yen, which offset falls in notes and accounts receivable - trade of 1,292 to 7,124 million yen and other under current assets of 567 to 1,377 million yen caused mainly by a decrease in accounts receivable - other of 565 to 1,015 million yen.

Non-current assets decreased by 139 million yen from the end of the previous fiscal year to 13,989 million yen. This decline is attributed mainly to falls in goodwill of 358 to 5,471 million yen and other under investments and other assets of 172 to 1,653 million yen caused mainly by a decrease in leasehold deposits of 126 to 1,027 million yen, which offset an increase in investment securities of 353 to 2,677 million yen.

With regard to liabilities, current liabilities decreased by 14 million yen from the end of the previous fiscal year to 9,778 million yen. This decline is attributed mainly to falls in other under current liabilities of 388 to 1,454 million yen caused mainly by a decrease in deposits received of 344 to 865 million yen, accrued expenses of 257 to 1,619 million yen and accrued consumption taxes of 235 to 1,126 million yen, which offset an increase in income taxes payable of 909 to 2,159 million yen.

Non-current liabilities decreased by 78 million yen from the end of the previous fiscal year to 2,322 million yen. This decline is attributed mainly to falls in other under non-current liabilities of 61 to 1,445 million yen caused mainly by a decrease in asset retirement obligations of 35 to 370 million yen, and retirement benefit liability of 17 to 876 million yen.

## 2) Cash Flows

Outstanding cash and cash equivalents (Hereinafter referred to as “funds”) at the end of the first half of the current fiscal year increased by 3,729 million yen from the end of the previous fiscal year to 18,197 million yen (compared with a decrease of 6,305 million yen in the first half of the previous fiscal year).

### (Cash Flows from Operating Activities)

Funds provided by operating activities were 4,410 million yen (compared with 1,661 million yen provided in the first half of the previous fiscal year) due to profit before income taxes of 5,608 million yen, which covered a gain on the sale of subsidiary shares of 1,295 million yen, income taxes paid of 1,086 million yen, despite with a decrease in trade receivables of 581 million yen, and an income tax refund of 550 million yen.

### (Cash Flows from Investing Activities)

Funds provided from investing activities were 449 million yen (compared with 5,403 million yen used in the first half of the previous fiscal year) due to 999 million yen in proceeds from sale of subsidiary shares resulting in a change in the scope of consolidation, which was somewhat offset by purchase of investment securities of 255 million yen and purchase of intangible assets of 215 million yen.

### (Cash Flows from Financing Activities)

Funds used in financing activities were 1,130 million yen (compared with 2,563 million yen used in the first half of the previous fiscal year) due to dividends paid of 1,126 million yen.

## (3) Explanation of Consolidated Business Forecasts

The progress rate of consolidated operating and ordinary profits exceeded 50% of our full-year forecasts, as these forecasts initially incorporated the fact that expenses for strategic investments would be concentrated in the second half of the year. In addition, the progress rate of our profit attributable to owners of parent against the full-year forecast was 69.9%, due to the booking of a gain on sale of shares of subsidiaries as extraordinary income in the first half of the current fiscal year following the transfer of the consolidated subsidiary BOD Co., Ltd. With regards to the consolidated business forecasts for the full-year results of the fiscal year ending December 2024, which incorporated expenses for strategic investments concentrated in the second half of the fiscal year, the financial results for the first half of the current fiscal year did not reach a level that requires revision of our full-year forecasts, which adds up the results for the first half of the fiscal year to the projected results for the second half. Therefore, our Company has not revised our consolidated business forecasts for the fiscal year ending December 2024, which were announced on February 9, 2024.

**2. Consolidated Financial Statements and Primary Notes for the First Half****(1) Consolidated Balance Sheet for the First Half**

(Million yen)

	FY12/23 End (December 31, 2023)	1H FY12/24 End (June 30, 2024)
<b>ASSETS</b>		
Current assets		
Cash and deposits	14,468	18,197
Notes and accounts receivable - trade	8,416	7,124
Merchandise	43	71
Supplies	30	30
Other	1,943	1,377
Allowance for doubtful accounts	(52)	(55)
<b>Total current assets</b>	<b>24,849</b>	<b>26,744</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	712	667
Tools, furniture and fixtures, net	184	199
Land	1,145	1,145
Other, net	1	1
<b>Total property, plant and equipment</b>	<b>2,042</b>	<b>2,012</b>
Intangible assets		
Goodwill	5,829	5,471
Trademark right	1,650	1,608
Other	470	577
<b>Total intangible assets</b>	<b>7,950</b>	<b>7,656</b>
Investments and other assets		
Investment securities	2,324	2,677
Other	1,824	1,653
Allowance for doubtful accounts	(12)	(9)
<b>Total investments and other assets</b>	<b>4,137</b>	<b>4,321</b>
<b>Total non-current assets</b>	<b>14,128</b>	<b>13,989</b>
<b>Total assets</b>	<b>38,977</b>	<b>40,734</b>

(Million yen)

	FY12/23 End (December 31, 2023)	1H FY12/24 End (June 30, 2024)
<b>LIABILITIES</b>		
Current liabilities		
Notes and accounts payable - trade	537	660
Short-term borrowings	1,000	1,000
Accounts payable - other	1,751	1,702
Accrued expenses	1,876	1,619
Income taxes payable	1,250	2,159
Accrued consumption taxes	1,361	1,126
Provision for bonuses	177	60
Other	1,842	1,454
<b>Total current liabilities</b>	<b>9,793</b>	<b>9,778</b>
Non-current liabilities		
Retirement benefit liability	893	876
Other	1,506	1,445
<b>Total non-current liabilities</b>	<b>2,399</b>	<b>2,322</b>
<b>Total liabilities</b>	<b>12,192</b>	<b>12,100</b>
<b>NET ASSETS</b>		
Shareholders' equity		
Share capital	2,780	2,780
Capital surplus	2,006	2,006
Retained earnings	24,868	27,261
Treasury shares	△4,647	△4,638
<b>Total shareholders' equity</b>	<b>25,007</b>	<b>27,409</b>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	140	133
Foreign currency translation adjustment	253	344
<b>Total accumulated other comprehensive income</b>	<b>394</b>	<b>477</b>
Share acquisition rights	204	226
Non-controlling interests	1,181	522
<b>Total net assets</b>	<b>26,785</b>	<b>28,634</b>
<b>Total liabilities and net assets</b>	<b>38,977</b>	<b>40,734</b>



**(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income for the First Half**

## Consolidated Statement of Income for the First Half

(Million yen)

	1H FY12/23 (January 1 to June 30, 2023)	1H FY12/24 (January 1 to June 30, 2024)
Net sales	33,122	33,657
Cost of sales	22,190	21,488
Gross profit	10,933	12,169
Selling, general and administrative expenses	6,337	7,906
Operating profit	4,596	4,264
Non-operating income		
Dividend income	2	3
Share of profit of entities accounted for using equity method	-	17
Revenue - advertising	27	35
Other	29	32
Total non-operating income	58	87
Non-operating expenses		
Interest expenses	4	7
Share of loss of entities accounted for using equity method	9	-
Settlement payments	38	8
Commission for purchase of treasury shares	21	-
Other	16	15
Total non-operating expenses	88	30
Ordinary profit	4,566	4,321
Extraordinary income		
Gain on sale of shares of subsidiaries	-	1,295
Other	346	11
Total extraordinary income	346	1,306
Extraordinary losses		
Loss on retirement of non-current assets	17	20
Total extraordinary losses	17	20
Profit before income taxes	4,894	5,608
Income taxes - current	1,538	2,076
Income taxes - deferred	87	(37)
Total income taxes	1,625	2,038
Profit	3,270	3,569
Profit attributable to non-controlling interests	69	45
Profit attributable to owners of parent	3,201	3,525

## Consolidated Statement of Comprehensive Income for the First Half

(Million yen)

	1H FY12/23 (January 1 to June 30, 2023)	1H FY12/24 (January 1 to June 30, 2024)
Profit	3,270	3,569
Other comprehensive income		
Valuation difference on available-for-sale securities	42	(7)
Foreign currency translation adjustment	76	91
Total other comprehensive income	117	84
Comprehensive income	3,387	3,653
(Comprehensive income attributable to)		
Owners of parent	3,307	3,608
Non-controlling interests	80	45

**(3) Consolidated Statement of Cash Flows for the First Half**

(Million yen)

	1H FY12/23 (January 1 to June 30, 2023)	1H FY12/24 (January 1 to June 30, 2024)
<b>Cash flows from operating activities</b>		
Profit before income taxes	4,894	5,608
Depreciation	139	211
Amortization of goodwill	149	249
Increase (decrease) in allowance for doubtful accounts	5	(1)
Increase (decrease) in provision for bonuses	(168)	70
Interest and dividend income	(3)	(3)
Interest expenses	4	7
Share of loss (profit) of entities accounted for using equity method	9	(17)
Gain on sale of shares of subsidiaries	-	(1,295)
Loss on retirement of non-current assets	17	20
Decrease (increase) in trade receivables	1,397	581
Decrease (increase) in accounts receivable - other	28	24
Increase (decrease) in trade payables	(130)	147
Increase (decrease) in accrued expenses	(380)	(12)
Increase (decrease) in accrued consumption taxes	(1,210)	(158)
Increase (decrease) in retirement benefit liability	25	(17)
Other, net	(513)	(465)
<b>Subtotal</b>	<b>4,263</b>	<b>4,949</b>
Interest and dividends received	3	3
Interest paid	(4)	(7)
Income taxes paid	(2,620)	(1,086)
Income taxes refund	19	550
<b>Net cash provided by (used in) operating activities</b>	<b>1,661</b>	<b>4,410</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(35)	(120)
Proceeds from sale of property, plant and equipment	-	11
Purchase of intangible assets	(29)	(215)
Proceeds from sale of intangible assets	-	20
Purchase of investment securities	-	(255)
Proceeds from sale of investment securities	346	0
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(5,241)	-
Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation	-	999
Additional purchase of investment in consolidated subsidiaries	(450)	-
Proceeds from collection of loans receivable	9	18
Other, net	(2)	(9)
<b>Net cash provided by (used in) investing activities</b>	<b>(5,403)</b>	<b>449</b>

(Million yen)

	1H FY12/23 (January 1 to June 30, 2023)	1H FY12/24 (January 1 to June 30, 2024)
Cash flows from financing activities		
Repayments of long-term borrowings	(58)	-
Purchase of treasury shares	(1,238)	-
Dividends paid	(1,262)	(1,126)
Other, net	(5)	(4)
Net cash provided by (used in) financing activities	(2,563)	(1,130)
Effect of exchange rate change on cash and cash equivalents	-	(1)
Net increase (decrease) in cash and cash equivalents	(6,305)	3,729
Cash and cash equivalents at beginning of period	20,626	14,468
Cash and cash equivalents at end of period	14,321	18,197

**(4) Notes on Consolidated Financial Statements for the First Half**

(Notes on Going Concern Assumption)

There are no relevant matters.

(Notes on Significant Change of Shareholders' Equity)

There are no relevant matters.

(Segment Information and Others)

[Segment information]

The First Half of the Previous Fiscal Year (January 1 to June 30, 2023)

## 1. Information Concerning Net Sales, Profits and Losses for Each Reporting Segment

(Million yen)

	Reporting segment				Total	Adjustment amount (Note 1)	Consolidated statement of Income amount for the first half (Note 2)
	Short-Term Operational Support Business	Sales Support Business	Restaurant Business	Security, Other Businesses			
Net sales							
Sales to external customers	29,428	1,643	916	1,136	33,122	-	33,122
Inter-segment sales or transfers	5	12	-	6	22	(22)	-
Total	29,433	1,654	916	1,142	33,145	(22)	33,122
Segment profit	4,938	84	24	106	5,152	(556)	4,596

- Notes: 1. (4) million yen in inter-segment eliminations and (552) million yen in company-wide expenses not allocated to any specific reporting segment are included in the (556) million yen segment profit adjustment amount. Company-wide expenses are mainly general and administrative expenses that do not belong to any specific reporting segments.
2. Segment profit is adjusted with operating profit as listed in consolidated statement of income for the first half.

## 2. Information Concerning Assets by Reported Segment

(Considerable growth of assets due to the acquisition of subsidiaries)

In the first half of the current fiscal year, our Group includes GLOBEAT INC., whose shares we acquired, its consolidated subsidiary GLOBEAT HOLDINGS INC., and its consolidated sub-subsidiary GLOBEAT JAPAN INC. within the scope of the consolidation. Assets in the "Restaurant Business" segment have increased by 9,298 million yen compared to the last day of the previous fiscal year. The amount of assets for said segment is calculated on a provisional basis, as the allocation of the cost of acquisition at the end of the first half of the current fiscal year is ongoing.

## 3. Information Concerning Impairment Loss on Fixed Assets, Goodwill and Others by Reported Segment

(Important fluctuations of the amount of goodwill)

In the first half of the current fiscal year, our Group includes GLOBEAT INC., whose shares we acquired, its consolidated subsidiary GLOBEAT HOLDINGS INC., and its consolidated sub-subsidiary GLOBEAT JAPAN INC. within the scope of the consolidation. The increase in goodwill in the first half of the current fiscal year due to the aforementioned event in the "Restaurant business" was 3,114 million yen.

The increase in goodwill is calculated on a provisional basis, as the allocation of the cost of acquisition at the end of the first half of the current fiscal year is ongoing.

The first half of the Current Fiscal Year (January 1 to June 30, 2024)

## Information Concerning Net Sales, Profits and Losses for Each Reporting Segment

(Million yen)

	Reporting segment				Total	Adjustment amount (Note 1)	Consolidated statement of Income amount for the first half (Note 2)
	Short-Term Operational Support Business	Sales Support Business	Restaurant Business	Security, Other Businesses			
Net sales							
Sales to external customers	27,276	1,769	3,453	1,159	33,657	-	33,657
Inter-segment sales or transfers	8	6	-	1	15	(15)	-
Total	27,284	1,775	3,453	1,160	33,672	(15)	33,657
Segment profit	4,479	121	264	97	4,961	(697)	4,264

Notes: 1. (6) million yen in inter-segment eliminations and (692) million yen in company-wide expenses not allocated to any specific reporting segment are included in the (697) million yen segment profit adjustment amount. Company-wide expenses are mainly general and administrative expenses that do not belong to any specific reporting segments.

2. Segment profit is adjusted with operating profit as listed in consolidated statement of income for the first half.