



**Briefing Materials
for Financial Results
Second Quarter of the
Fiscal Year Ending March 2024**

**I-NET Corp.
[TSE, Prime Market: 9600]**

November 8, 2023

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Earnings summary

Net sales

18,979 million yen YoY change
+2,171 million yen **+12.9%**

Operating income

1,575 million yen YoY change
+516 million yen **+48.7%**

Net income attributable to owners of parent

1,041 million yen YoY change
+393 million yen **+60.7%**

Net sales were strong in the first half, reaching a record high

- Information processing services continued to be solid. In addition to higher revenue from cloud services for SaaS, mailing services recovered. Sales of our own services such as PROPANET sales management platforms for propane gas were strong.
- We achieved an increase in revenue in system development services thanks to solid performance in areas such as invoicing services and development projects for our financial services, despite delays in the development of some contracted projects and delays due to external factors such as the postponement of satellite launches.

Operating income increased significantly YoY in the first half due to higher revenue and a successful reduction in the cost of sales

- Last year's spike in electricity fees abated and the cost of sales was successfully reduced through energy savings at data centers. Together with the increase in revenue, this resulted in a 700 million yen increase in gross profit.
- This was enough to cover an increase in SG&A expenses, mainly higher personnel costs, leading to a substantial increase in operating income.

Net income for the first half was also strong

- No significant extraordinary losses were recorded during the first half.
- Net income reached 51.6% of the full-year forecast of 2,020 million yen.

Returning more profits to shareholders

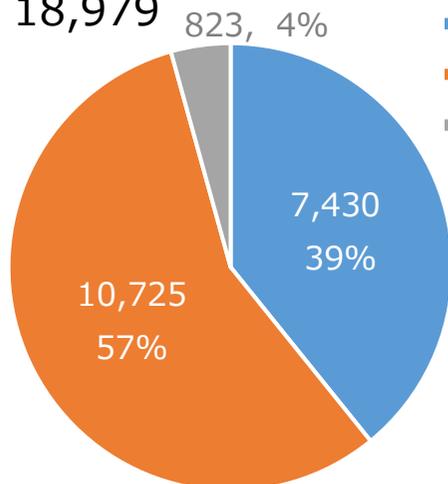
- Annual dividends of 52 yen per share are planned in the fiscal year ending in March 2024.
- Shareholder benefits were also expanded, and those holding 100 shares as of the end of September became eligible for benefits (500 yen QUO card Pay).
- The number of shareholders has doubled over the past two years to 10,154 as of the end of September 2023. Shareholders with 100 shares (one trading unit) or more increased by approximately 1.7 thousand over the past half-year to exceed 7 thousand as of the end of September 2023.

Breakdown by service

Unit: million yen

Net sales

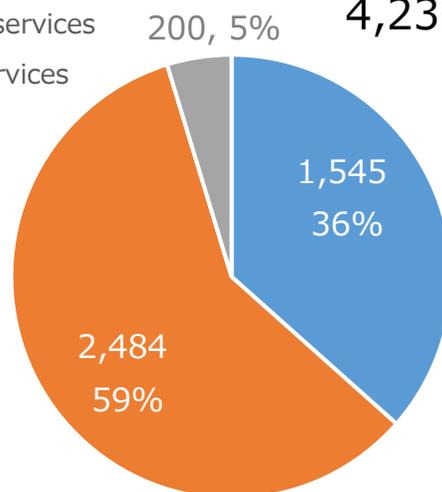
18,979



- Information processing services
- System development services
- Product sales

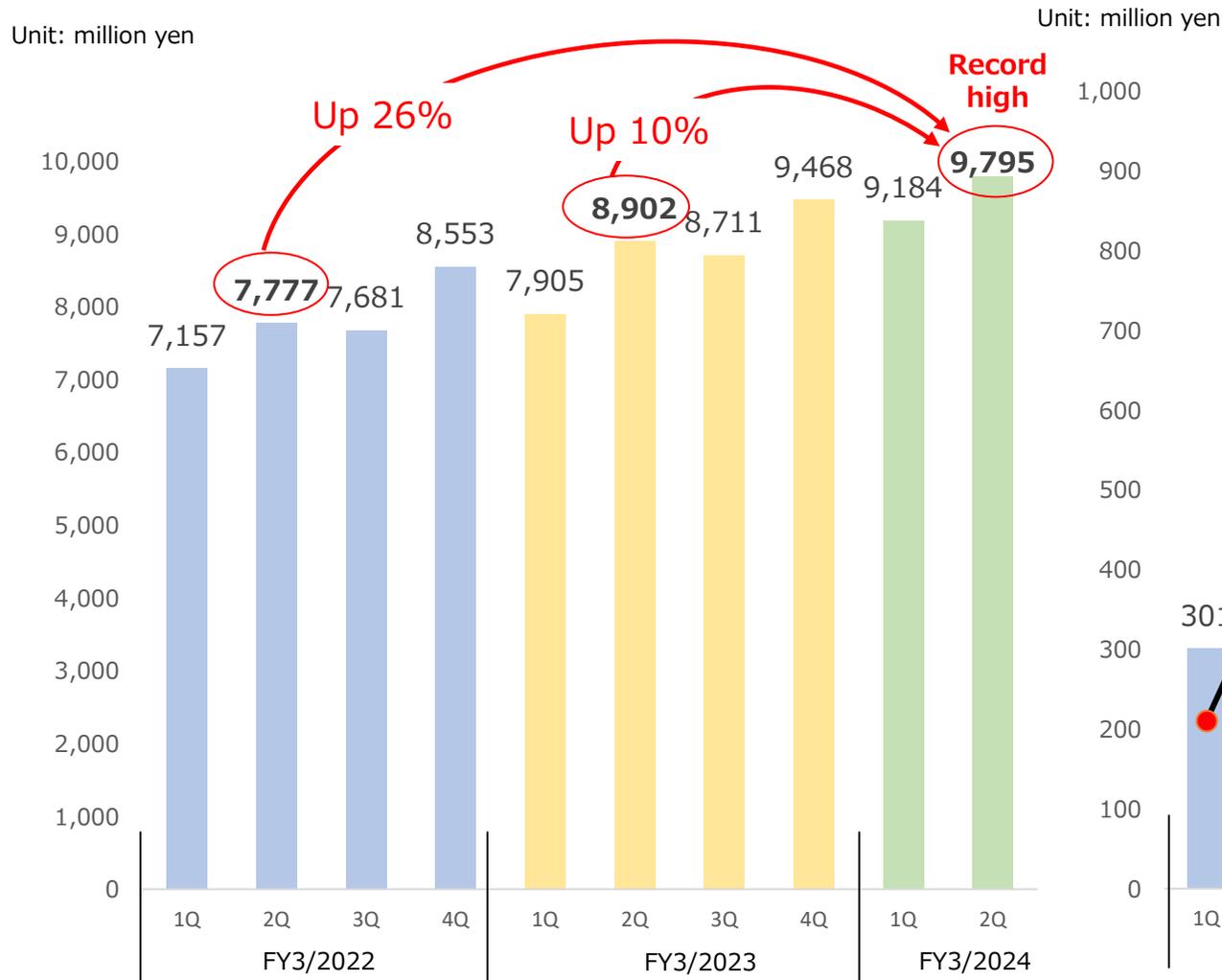
Gross profit

4,230

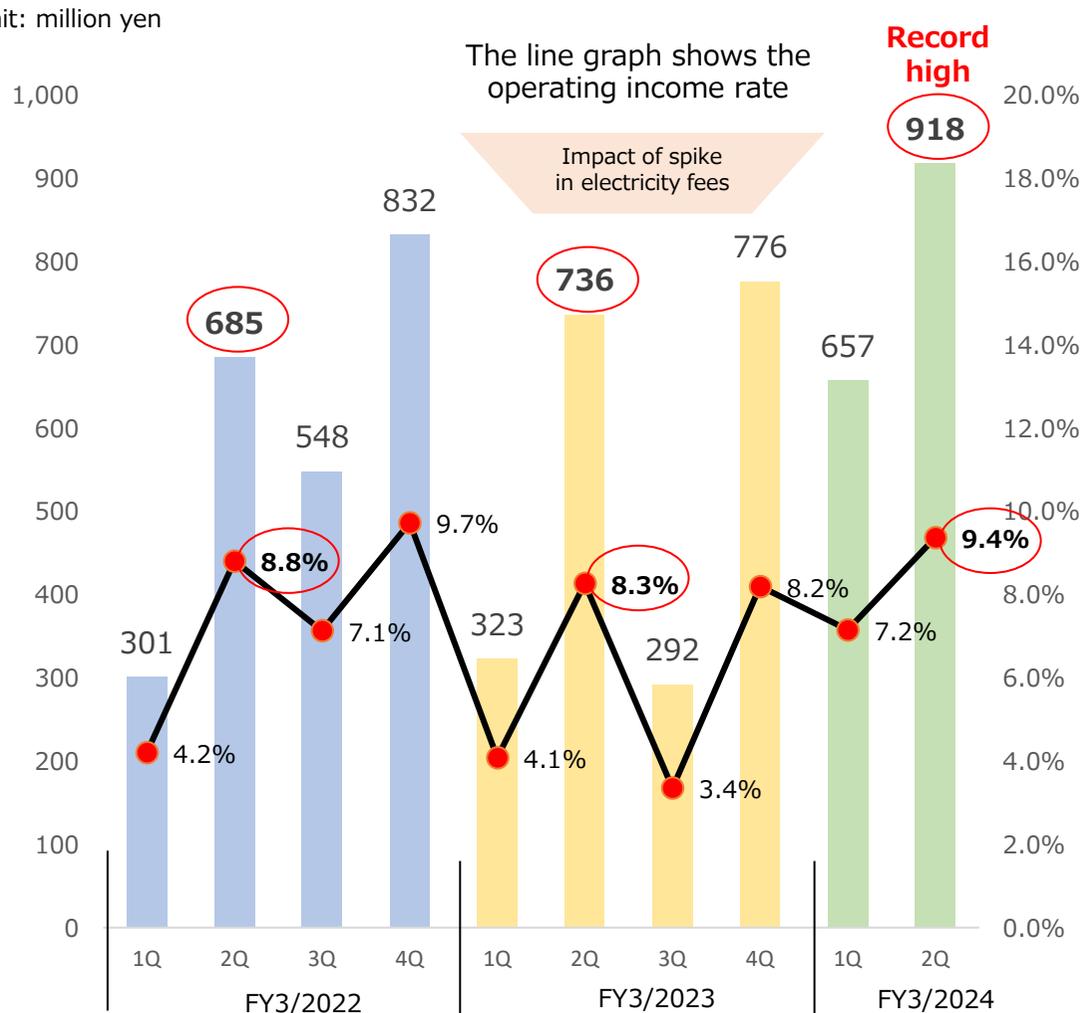


Summary of quarterly earnings

Net sales (Quarterly)



Operating income (Quarterly)



Q2 FY2024: Earnings were the highest on record and the operating income rate was 9.4%, higher even than Q2 in the two previous years

- Net sales in Q2 grew solidly, increasing by 10% YoY and 26% from the same period two years ago.
- Operating income in Q2 was also the highest on record, with the operating income rate breaking free of the weight of the spike in electricity fees to maintain a high level.

Earnings Progress

Net sales have remained within the forecast range but income is ahead of the forecast, with the income rate improving due to the effect of a lower cost of sales

However, the full-year earnings forecast for the fiscal year ending in March 2024 has been left unchanged in view of the possible impact of changes in foreign exchange rates and the international situation regarding raw material prices and especially electricity fees

(Unit: Million yen)	Q2 FY3/2024	FY3/2024 Earnings forecasts (announced on May 9, 2023)	Progress rate of Q2 FY3/2024
Net sales	18,979	37,700	50.3%
Operating income	1,575	2,750	57.3%
Ordinary income	1,601	2,900	55.2%
Net income attributable to owner of parent	1,041	2,020	51.6%
Operating income rate	8.3%	7.3%	+1.0 points
Ordinary income rate	8.4%	7.7%	+0.7 points
Net income rate	5.5%	5.4%	+0.1 points

Information processing services

Data center and cloud services

- ✓ Company's own cloud services
- ✓ Cloud services for companies (SaaS, etc.)
- ✓ Co-location services for companies

Commissioned calculation services

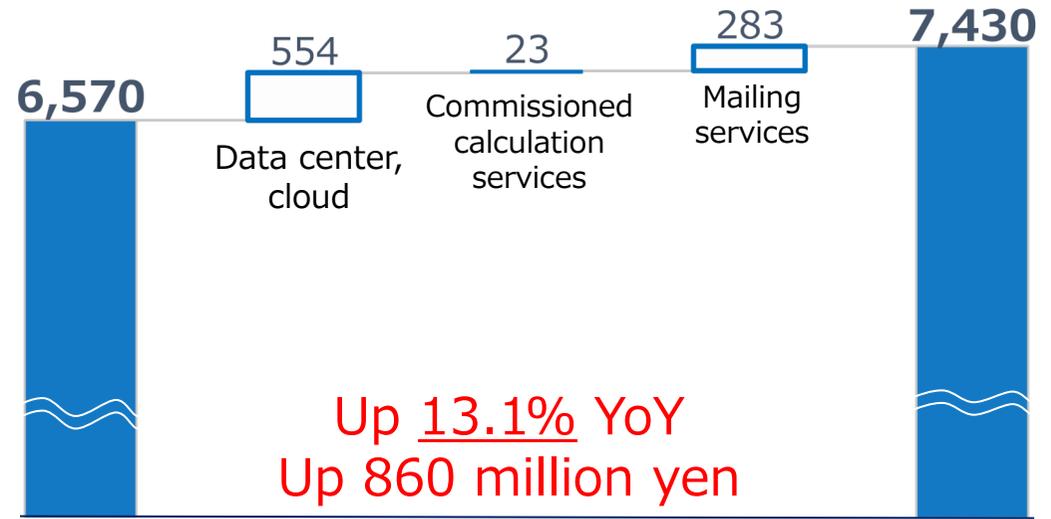
- ✓ Platform for sales management and payment platforms (domestic market share over 30%) for SS (service stations)
- ✓ Platform for fee settlement compatible with smart meters for propane gas businesses (brand name: PROPANET)

Mailing services

- ✓ Printing and mailing services for general corporations and government agencies
- ✓ Hybrid distribution service combining printed materials and e-mail

Factors behind changes in net sales

Unit: million yen

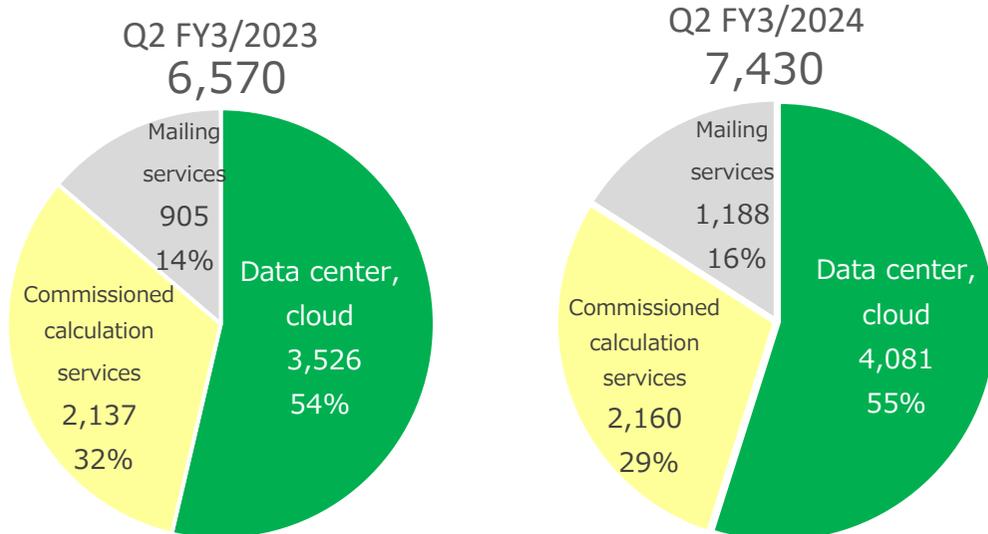


Q2 FY3/2023

Q2 FY3/2024

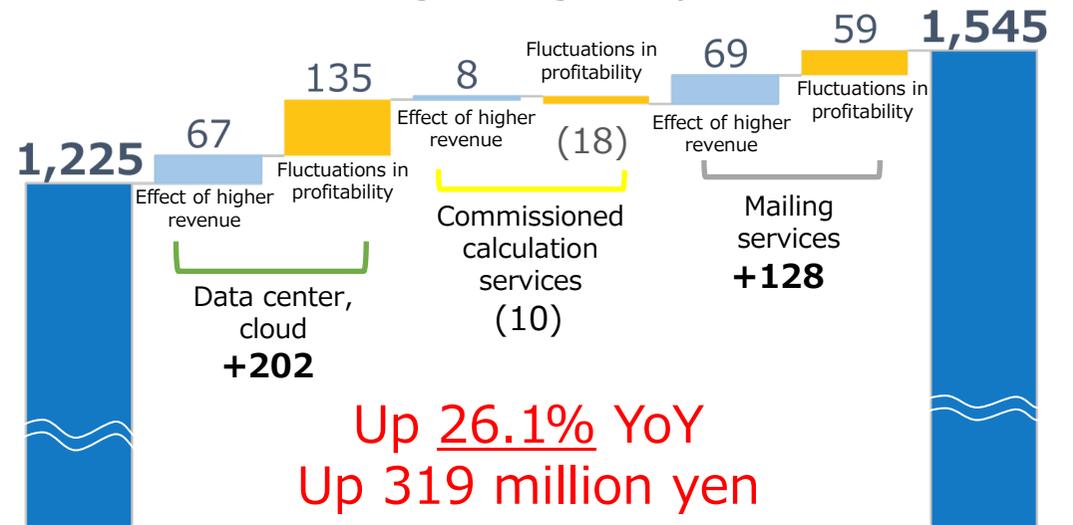
Net sales by service

Unit: million yen



Factors behind changes in gross profit

Unit: million yen



Q2 FY3/2023

Q2 FY3/2024

Commissioned development

- ✓ System for energy industry-related companies
- ✓ System for financial institutions
- ✓ System for transportation system-related companies
- ✓ Space-related systems (commissioned development, inspection / tests and operation / evaluation analysis)
- ✓ System for the distribution industry, general companies, and manufacturers
- ✓ security-related system
- ✓ System for communication businesses
- ✓ Embedded control related system

System product development

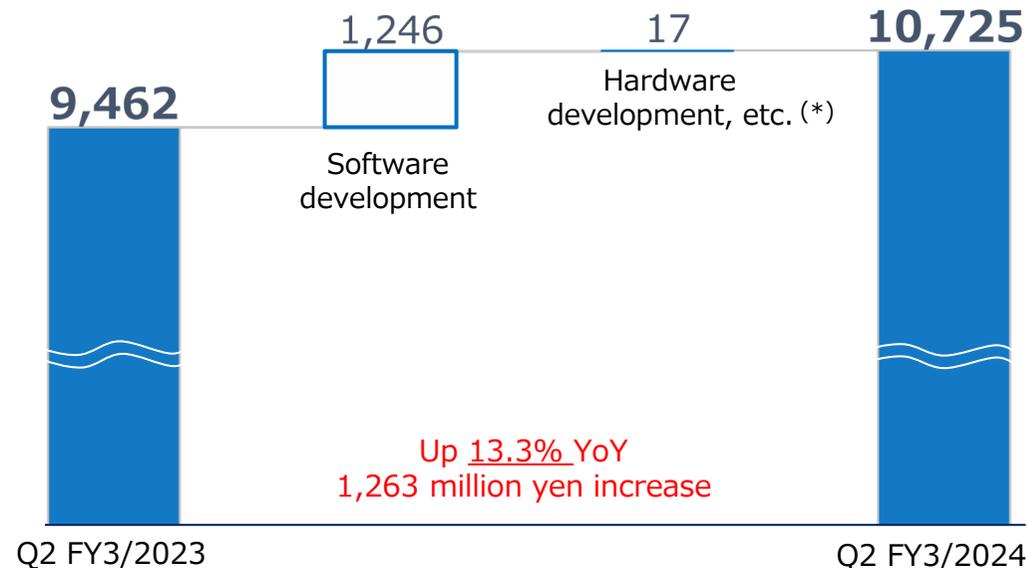
- ✓ Financial products (unsecured loan systems: Loan Ranger, costing systems for financial institutions: ABC Financial, etc.)
- ✓ Credit settlement systems (i-Gateway), settlement system linked to Pos, etc.
- ✓ Security-related (vulnerability diagnosis, Darktrace, etc.)
- ✓ DX-related products (systems to improve operational efficiency, RPA, etc.)

Net sales by service

Net sales (million yen)	Q2 FY3/2023	Q2 FY3/2024	Rate of change
Software development	8,539	9,785	14.6%
Hardware development, etc.	922	939	1.8%

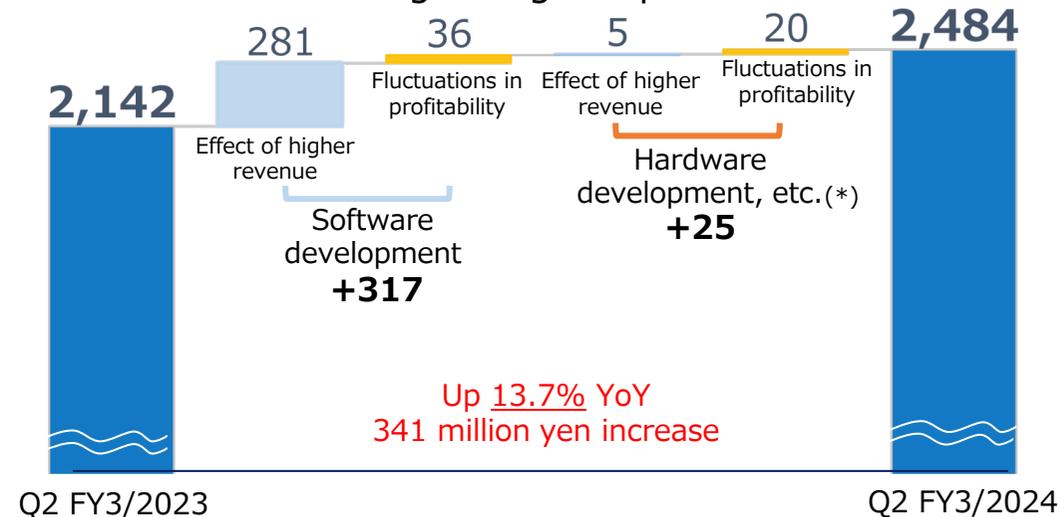
Factors behind changes in net sales

(Unit: Million yen)



Factors behind changes in gross profit

(Unit: Million yen)

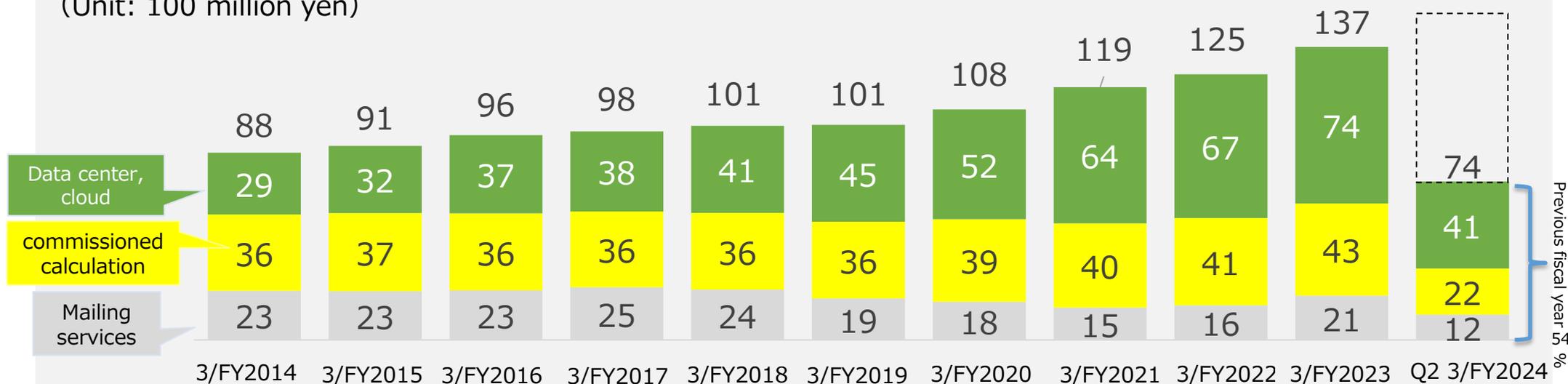


(*) Incidental to commissioned software development

Trends in net sales by service

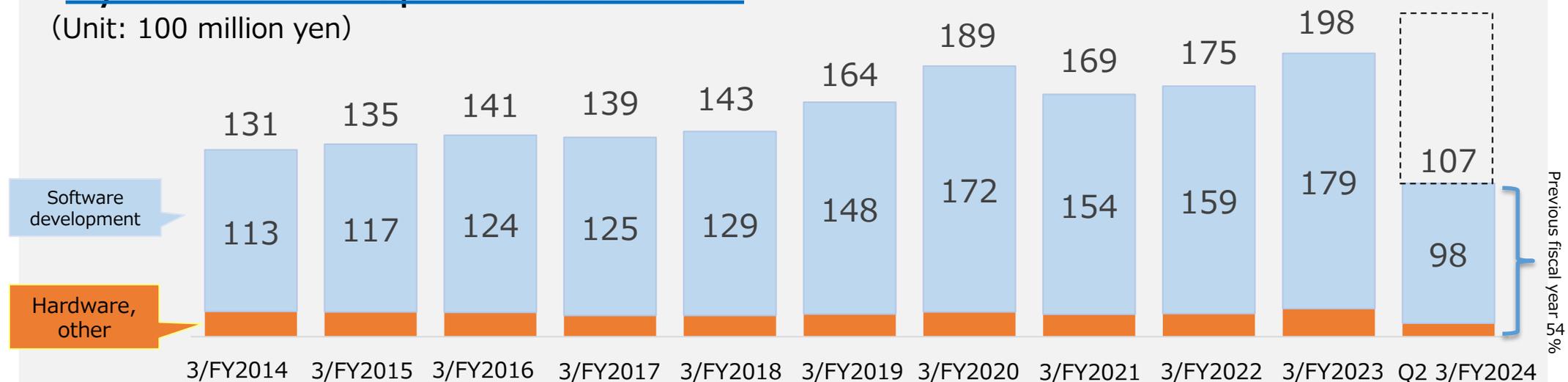
Information processing services

(Unit: 100 million yen)



System development services

(Unit: 100 million yen)



Note: Amounts are rounded to the nearest 100 million yen, so the breakdown and total may not match. The scale factor is rounded down to the second decimal place.

Summary of Consolidated Balance Sheet

End of March 2023

End of Q2 FY3/2024

(Unit: Million yen)

(Unit: Million yen)

<p>Current assets 10,246</p> <p>Cash and deposits 2,310 Accounts receivable 7,287</p>	<p>Total liabilities 15,048</p> <p>Current liabilities 9,294 Non-current liabilities 5,753</p> <p>Interest-bearing liabilities Short-term 3,068 Long-term 5,239</p>
<p>Non-current assets 22,384</p> <p>Buildings and structures 10,362 Land 2,966 Intangible fixed assets 2,093 Investment securities 3,566</p>	<p>Net assets 17,582</p>

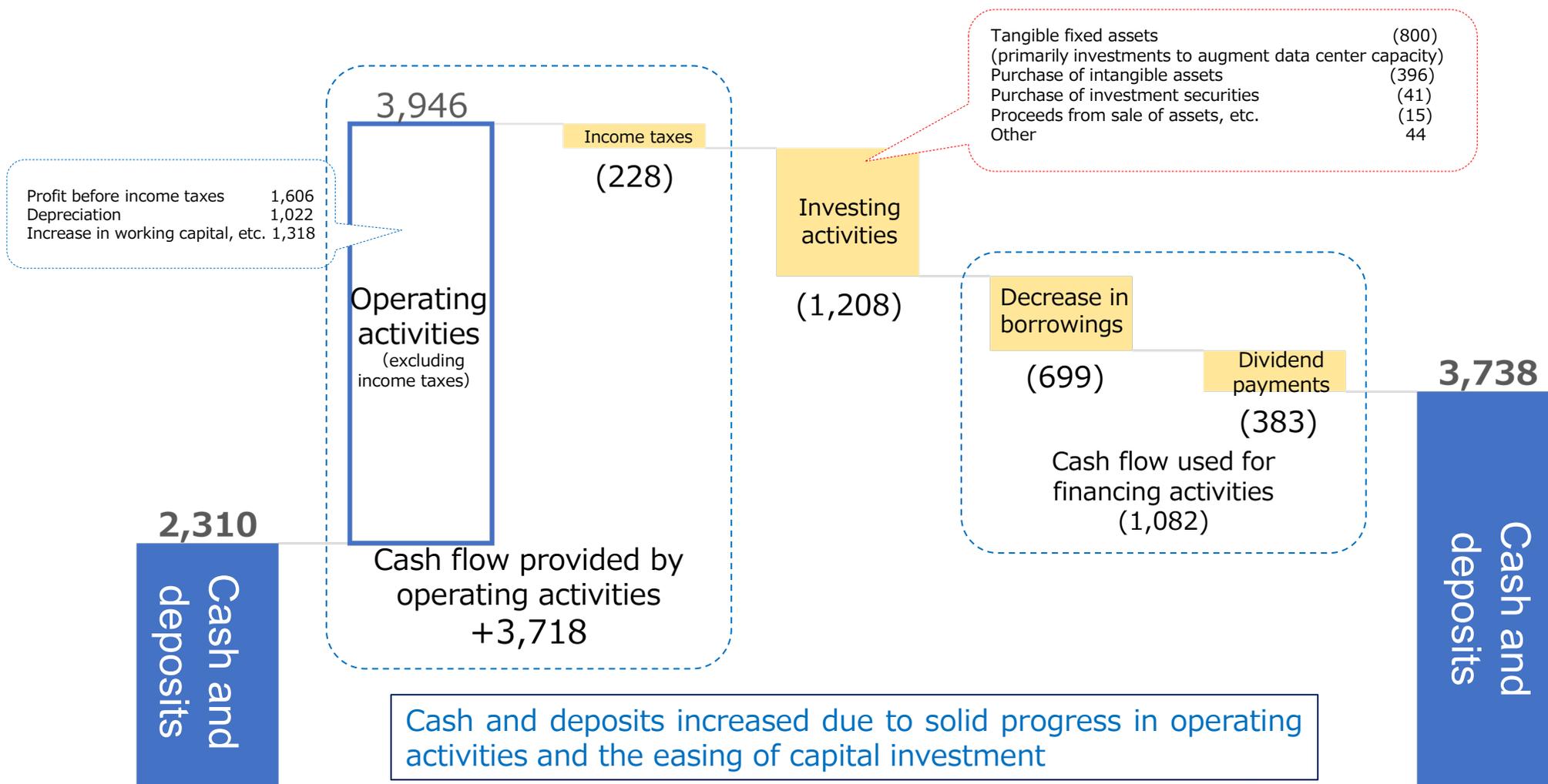
Total assets: 32,630;
Shareholders' equity ratio: 53.9%

<p>Current assets 12,112 (YoY +1,866)</p> <p>Cash and deposits 3,738 Accounts receivable 7,511</p>	<p>Total liabilities 16,609 (YoY +1,560)</p> <p>Current liabilities 11,862 Non-current liabilities 4,747</p> <p>Interest-bearing liabilities Short-term 3,584 Long-term 4,065</p>
<p>Non-current assets 23,240 (YoY +856)</p> <p>Buildings and structures 10,139 Land 2,959 Intangible fixed assets 2,295 Investment securities 4,283</p>	<p>Net assets 18,743 (YoY +1,161)</p>

Total assets: 35,352;
Shareholders' equity ratio: 53.0%

Summary of Consolidated Cash Flow

(Unit: Million yen)



End-March 2023

End of Q2 FY3/2024

Year on year comparison

(Unit: Million yen)	Q2 FY3/2023		Q2 FY3/2024		YoY change	
	Amount	Relative to sales	Amount	Relative to sales	Change	Rate of change
Net sales	16,808	100.0%	18,979	100.0%	2,171	12.9%
Cost of sales	13,278	79.0%	14,749	77.7%	1,471	11.1%
Gross profit	3,530	21.0%	4,230	22.3%	700	19.8%
SG&A expenses	2,470	14.7%	2,654	14.0%	183	7.4%
Operating income	1,059	6.3%	1,575	8.3%	516	48.7%
Ordinary income	1,074	6.4%	1,601	8.4%	526	49.0%
Net income attributable to owners of parent	648	3.9%	1,041	5.5%	393	60.7%

Note: Amounts are rounded down to the nearest decimal, the rate of change is rounded to two decimal places, and the % achieved is rounded to the nearest decimal.

Q2 FY3/2024 earnings by service

(Unit: Million yen)		Q2 FY3/2023		Q2 FY3/2024		YoY change	
		Amount	Profit rate	Amount	Profit rate	Change	Rate of change
Information processing services	Net sales	6,570	--	7,430	--	860	13.1%
	Gross profit	1,225	18.7%	1,545	↗ 20.8%	319	↗ 26.1%
System development services	Net sales	9,462	--	10,725	--	1,263	13.3%
	Gross profit	2,142	22.6%	2,484	↗ 23.2%	341	↗ 16.0%
Product sales	Net sales	776	--	823	--	47	6.1%
	Gross profit	161	20.8%	200	↗ 24.3%	38	↗ 23.7%
Total	Net sales	16,808	--	18,979	--	2,171	12.9%
	Gross profit	3,530	21.0%	4,230	↗ 22.3%	700	↗ 19.8%

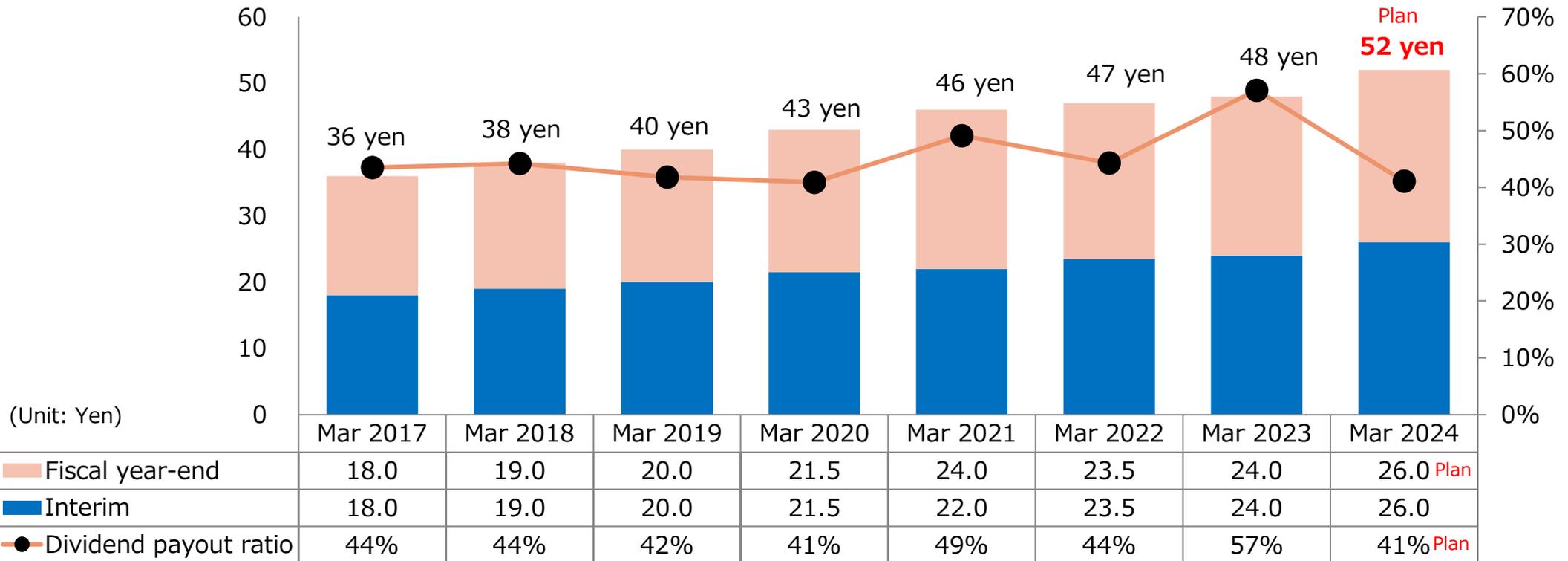
Note: Amounts are rounded down to the nearest decimal, the profit rate is rounded to the nearest decimal, and the rate of change is rounded to two decimal places.

Dividend of 26 yen per share for the second quarter of the fiscal year ending in March 2024 (interim dividend)

Annual dividends per share of 52 yen (up 4 yen YoY)

Aim to maintain a dividend payout ratio of 40% or more and increase dividends for the 12th consecutive fiscal year

Trend in dividends per share (yen) and dividend payout ratio (%)



Enjoy your life with information technology!

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These materials include information such as opinions and predictions on future earnings and were based on the Company's assessments as of the time the materials were prepared. As a result, we do not guarantee that these projections will be achieved, and this information may change without advance notice.

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Awarded “2023 Darktrace Partner of the Year (Japan)” by Darktrace

I-NET signed a sales agency agreement with Darktrace Holdings Limited, a global leader in AI cybersecurity, on July 21, 2022. Over the past year, we have installed Darktrace cybersecurity products at 15 companies. These achievements have been recognized with the “2023 Darktrace Partner of the Year (Japan)” award, which is presented to the sales agent with the most outstanding accomplishments in Japan. Darktrace uses unique self-learning AI technology to autonomously detect, investigate, and block all forms of threat on the network through an integrated platform.

By selling Darktrace products, we will continue to support companies’ security countermeasures.



Held a data center field trip for children

I-NET held a field trip to a data center as a summer vacation event for children. The event was aimed at encouraging children, the leaders of the future, to gain an interest in IT. As part of this initiative, we presented children with illustrated pamphlets about data centers and held a field trip to I-NET’s own data center for elementary school children and their parents.



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Achieving Carbon Neutrality by 2050

As part of its earnest efforts to address global environmental issues, the I-NET Group has declared its support for the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). We aim to achieve net zero greenhouse gas emissions across the entire I-NET Group value chain by FY2050. As a first step toward achieving this goal, we will transition part of the electric power consumed at I-NET's data centers to renewable energy-sourced electricity by FY2030. This initiative is expected to reduce the I-NET Group's greenhouse gas emissions (Scope 1 and 2 equivalent) by at least 33.6% compared to FY2022.



Participation in the TCFD Consortium

I-NET has joined the TCFD Consortium, a forum for discussion between companies and financial institutions that endorse the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

Through our participation in the Consortium, we will strengthen our efforts to analyze and address the business risks and opportunities brought by climate change and disclose information related to these efforts.



Note: As part of its earnest efforts to address global environmental issues, the I-NET Group declared its support for the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) in August 2023.



Encouraging the employment of disabled people : I-NET Data Service

In April 2009, I-NET established a special subsidiary (authorized by the Minister of Health, Labour and Welfare) with the aim of encouraging the employment of disabled people.

※There are 579 special subsidiaries in Japan and 49 in Kanagawa prefecture (as of June 1, 2022), and I-Net Data Service is one of them.

■ Main tasks



Data entry

Scanning



Light work

Preparation of business cards, etc.



Childcare support website: Working Moms Supporter

“Working Moms Supporter” was set up and is run as a search site for childcare centers that uses open data for Yokohama City.



Revamped in June 2022, and parenting blog launched.



ESG and SDGs initiatives (social contributions)

Inet Foundation carries out ESG activities and gives back to society by supporting social activities that contribute to the development of the local society.

Achievements since founding

FY23: 29 organizations
FY22: 27 organizations
FY21: 22 organizations

公益財団法人 アイネット地域振興財団



神奈川のよりよい地域社会の発展を応援します。

私たちは、神奈川のさまざまな社会貢献活動を支援、助成することを目的に設立された財団です。

The foundation carries out the following projects in the Kanagawa Prefecture region.

- (1) Projects to support and provide subsidies or to assess and award the sustainability and activities of organizations that carry out activities related to the following:
 - Sound training and education of children and youth
 - Sound mental and physical development through sports
 - Improve public sanitation
 - Environmental conservation and infrastructure
 - Sound development of local community
- (2) Projects needed to achieve other objectives with public benefit



Inet Foundation was established by Noriyoshi Ikeda, I-NET's founder, to support and aid the sustainable activities of organizations carrying out activities contributing to society in Kanagawa Prefecture (activities aimed at providing public benefit). In March 2019, it was formed as a general foundation, and was authorized as a public interest corporation by Kanagawa Prefecture in January 2020.

Link for foundation's website: <https://www.inet-found.or.jp/>

ESG and SDGs initiatives (Diversity)

Based on our belief that employees are management's greatest asset, we believe that the mental and physical health of employees is the foundation for ongoing improvements in corporate value, and we pursue health management accordingly. We are making workstyle reforms to create a work environment in which everyone can exercise their skills with peace of mind.

Hatarakueru 2023

Awarded the highest level for Company with Best Benefits (General)



Certified by Hatarakueru Implementation Committee

White 500

(certified for fifth year in a row)



Certified by Ministry of Economy, Trade, and Industry

PRIDE Index 2022

Earned highest rank of Gold



Sponsored by work with Pride



Main health-related initiatives

- Declared health management
- HR Department, Health Support Office and Health Insurance Association worked together



Platinum Kurumin

Certified by Ministry of Health, Labour and Welfare



Eruboshi

Certified by Ministry of Health, Labour and Welfare

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Company Overview

Hybrid-type system company providing information processing services (stock-type business) using our own data centers and system development services (flow-type business).

- Trade name: I-NET Corp.
- Headquarters: 3-3-1 Minatomirai, Nishi-ku, Yokohama, Kanagawa
- Founder: Noriyoshi Ikeda
- Representative: Tomomichi Saeki, Representative Director and Executive President
- Number of employees: 1,774 (consolidated), 1,021 (non-consolidated) As of April 1, 2023
- Business offices, branches, data centers:
Tokyo office, Sapporo branch, Sendai branch, Chubu branch, Osaka branch, Chu-Shikoku Branch, Fukuoka branch
- Founded: April 22, 1971
- Capital: 3,203 million yen



Headquarters(Yokohama)



No.1 Data Center



No.2 Data Center

History



1971

- Founded Fuji Consult Co., Ltd., forerunner of I-NET Corp.
- Started commissioned calculation business for service stations (SS); founding business



1976

- Became the regional designated settlement center for Idemitsu Kosan Co., Ltd. and Kyodo Oil Co., Ltd. (now ENEOS Corporation)

1977

- In addition to developing a mobilePOS system, designated as the national settlement center for Exxon Mobil (now ENEOS Corporation)

1971

1977

- Introduced own mainframe

1980

- Started business making POS cards for SS

1981

1983

- Developed a comprehensive online system for oil sales operations (SSTOLS)

1985

- Developed a credit card system linked to ExxonMobil and started online operations for SS nationwide

1987

- Developed regional comprehensive credit system (CC21)

1991

- Started the sealing and enclosing business

1991



1998

- Operation started at the No.1 Data Center - stage I building; company's own data center

1999

- Designated as the national settlement center for Mitsubishi Oil Co., Ltd. (now ENEOS Corporation) and became a network center (NX Information Center)

1997

- Listed on the Second Section of Tokyo Stock Exchange Market

1995

- Opened stores

2001

1994

- Began operating new comprehensive online system for oil sales operations (NEW SS-TOLS)

2001

- Expanded scope to include space and control and prevention operations

2003

- Designated as the accounting calculation center for Kyushu Oil Co., Ltd. (now ENEOS Corporation)

2006

- Listed on the First Section of Tokyo Stock Exchange Market



- Merged two consolidated subsidiaries (Japan IST Co., Ltd. and Software CO., Ltd.) and founded Software Co., Ltd. anew

ist ISTsoftware Co., Ltd.

2001

- Merged with Soft Science Co., Ltd. Business extended to space industry sector, control and prevention technology field

2002

- Completed the No.1 Data Center - stage II building



2009

- Established I-NET DATA SERVICE CORP. (special subsidiary to employ disabled persons)
- Operation started at the No.2 Data Center - stage I building



2011

2009

- Became one of the first in the industry to start a cloud business

2012

- Began services at Inet north* data center in the Hokkaido region

2013

- Started service of new cloud service "Dream Cloud**" in the big data era

Dream Cloud
Bring innovation to your working style

2014

- Received assignment as the designated accounting calculation center from Taiyo Oil Company, Limited
- Started operation of the No.2 Data Center - stage II building



2017

- Established a drone airfield "Dream Drone Flying Field" in Kimitsu City, Chiba



2015

- Started operation of Data Center "Inet east**" expanding in Chubu area

- Started development of the next-generation cloud platform "Next Generation EASY Cloud**"

Next Generation
EASY Cloud

2016

- Started providing new lineups of virtual desktop service "VIDAAS**" —"VIDAAS* by Horizon View" and "VIDAAS* by Horizon DaaS"

- Entered the drone IoT platform business

2017

- Launched and started operation of the website "Working Moms Supporter" to search for childcare facilities and started its operation

2018

- Made Software Control Corporation a consolidated subsidiary



2019

- In March 2019, founder Noriyoshi Ikeda established the NPO Ikeda Aid Foundation. In January 2020, the foundation was authorized as a public interest foundation and its name was changed to the Inet Foundation

2021

- 50th anniversary of founding



2022

- Transitioned to the Prime Market of the Tokyo Stock Exchange

2021

2017

- Started operation of the Data Center "Inet west**" expanding in Kansai area

2018

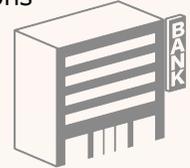
- Started AI cloud service development

Service

System development services

Information processing services

Cost of sales management and loan systems for financial institutions

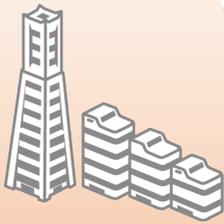


Product management, e-money and credit card point management

Additional services to improve the functions of smart phones and car navigation systems



Satellite design, survey and operation; Operation of asteroid probes



System development in areas such as manufacturing and sales



Development of reservation systems for airline companies and railway-related systems

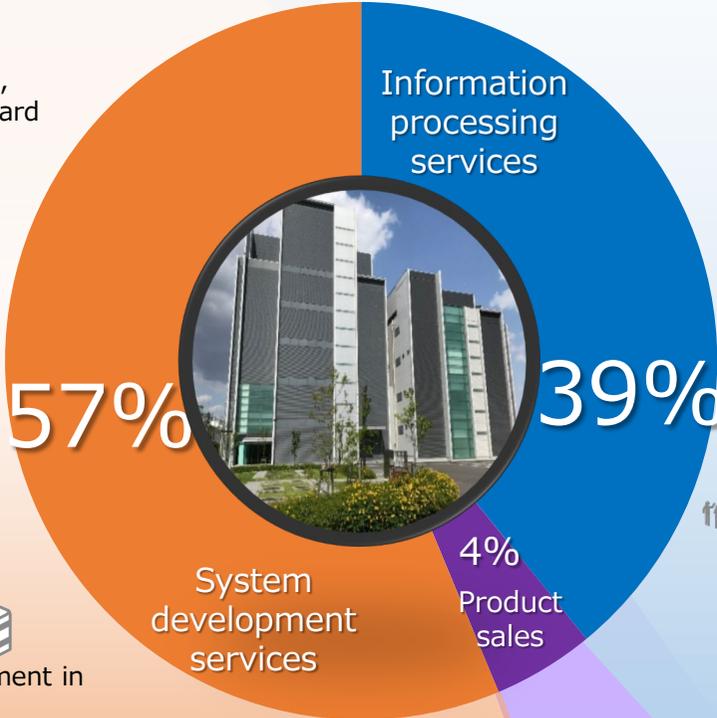


Design and development of medical equipment such as diagnostic devices as well as home medical equipment



Total security solutions to reinforce security measures

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Management, smart meter and settlement systems for propane gas companies



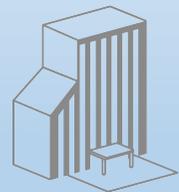
Calculation and settlement cloud services for SS

Wide-ranging cloud services provided using I-NET's own data center



Digital management of design and construction plans

Printing, enclosing and mailing tax payment notifications



Conscientious processing at data center of important notifications such as tax payments and pensions



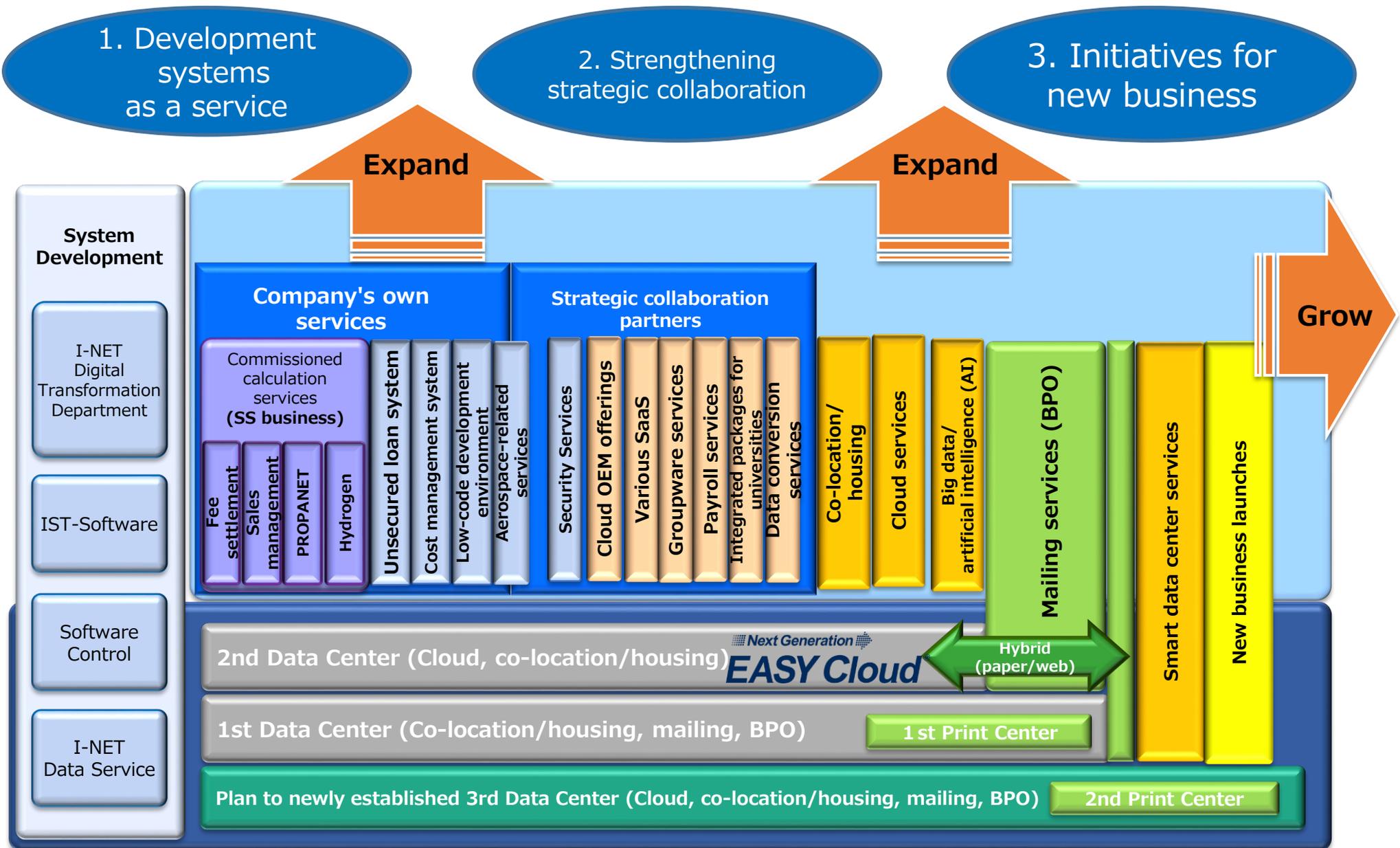
Call center operations and data entry work



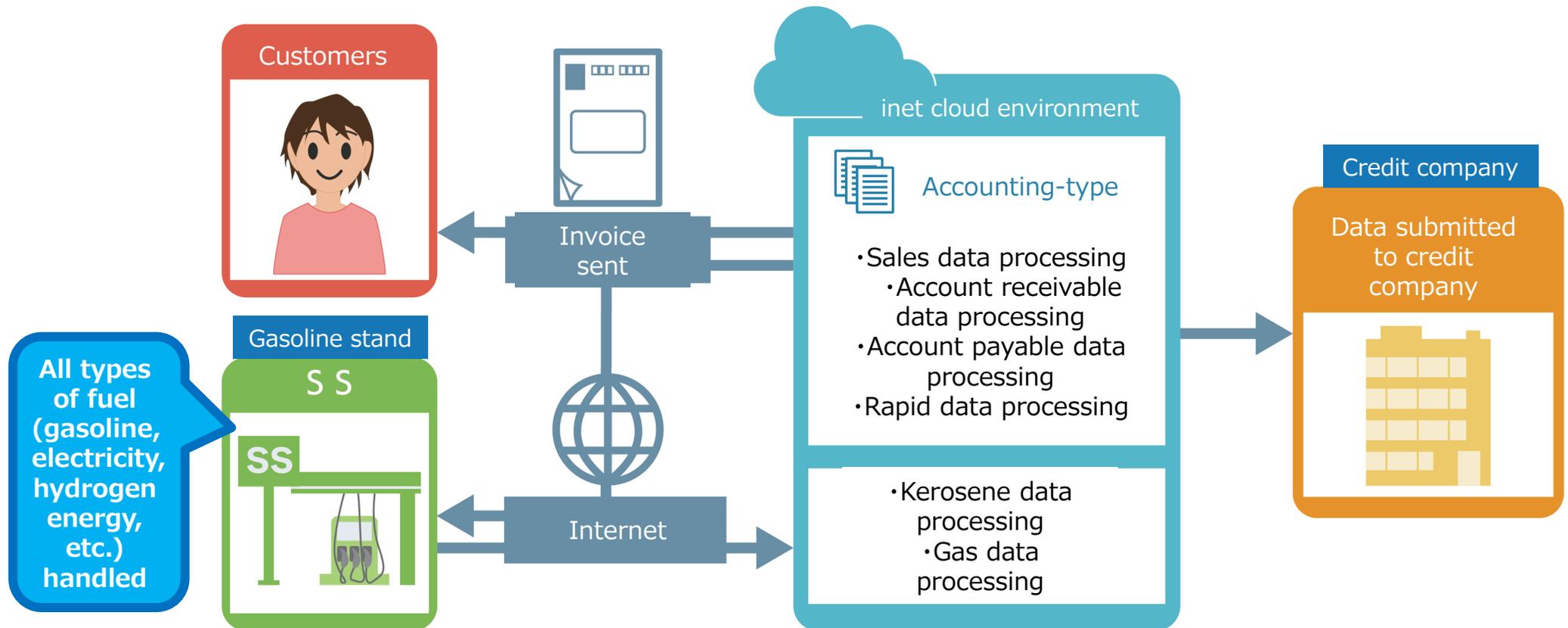
Sales of equipment ancillary to services

Business strategies

Regardless of how society changes, the Group will **expand business** with and **grow the number** of services and partners on our platforms in a way adapted to these changes.

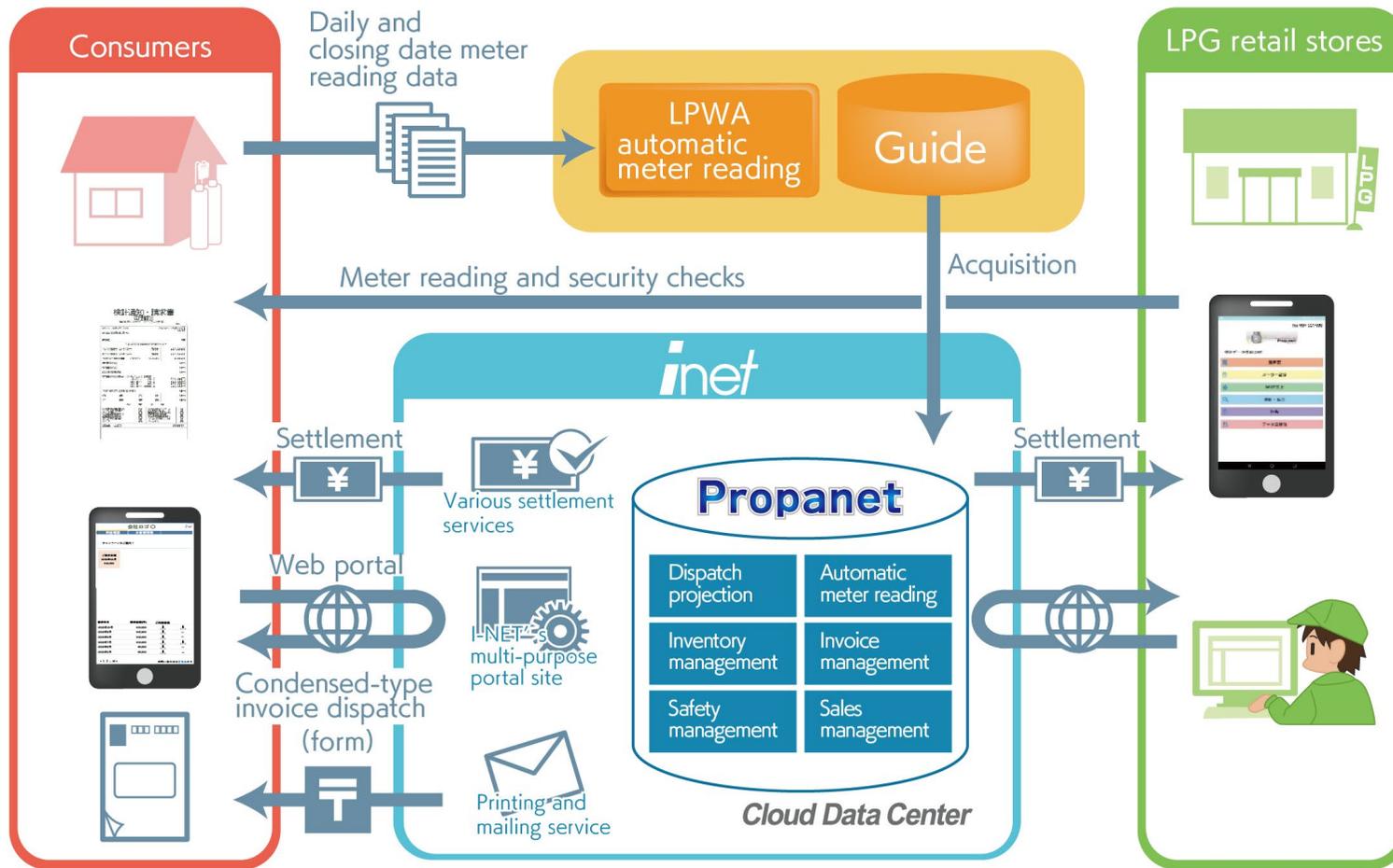


Platform for the energy companies that support social infrastructure
I-NET has an over-30% share of Japan's sales management and payment systems for gasoline stations



Gasoline sellers (ENEOS, Idemitsu Kosan Shell, Kygnus Sekiyu), commercial firms (Itochu Enex, Mitsubishi Corporation Energy, Marubeni Energy, San-Ai Obbli), retailers

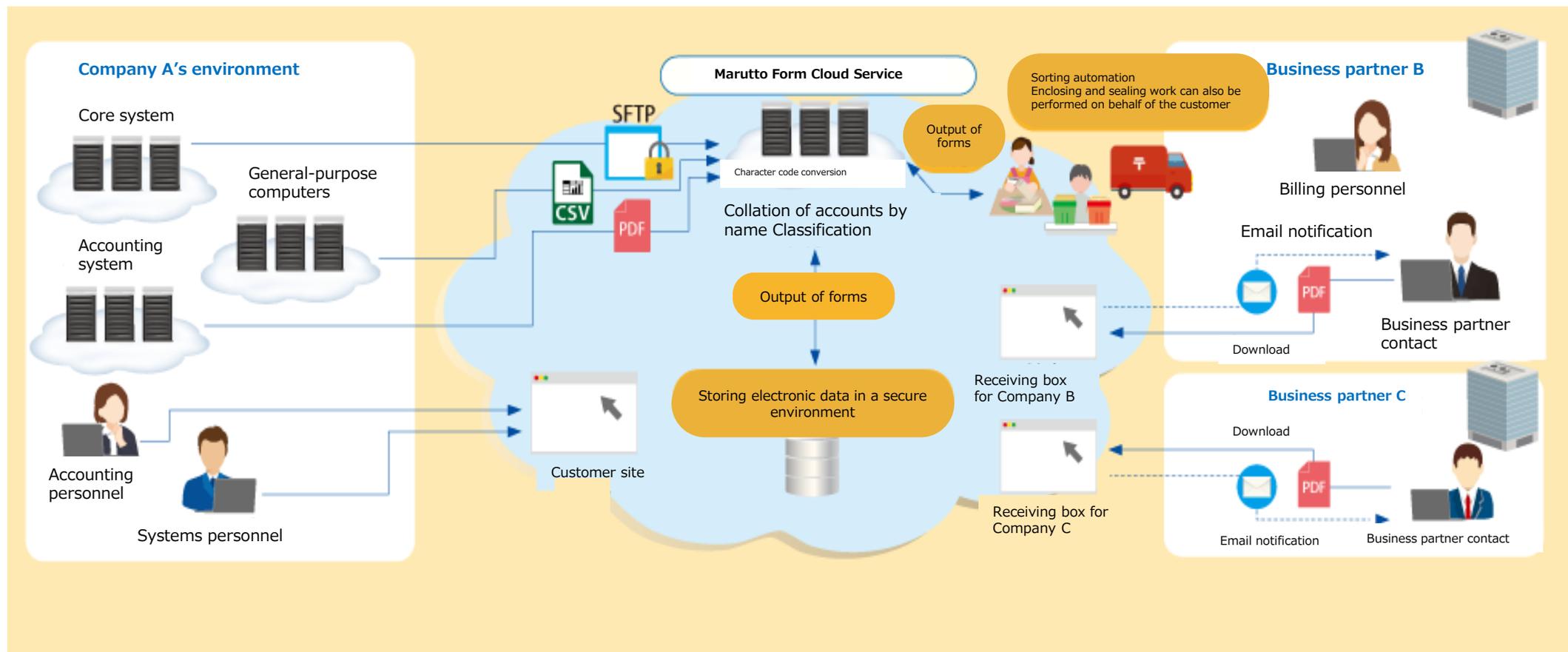
I-NET's service "Propanet": Sales management and payment system for LP gas companies
 Platform for energy industry supporting social infrastructure, with 200 companies



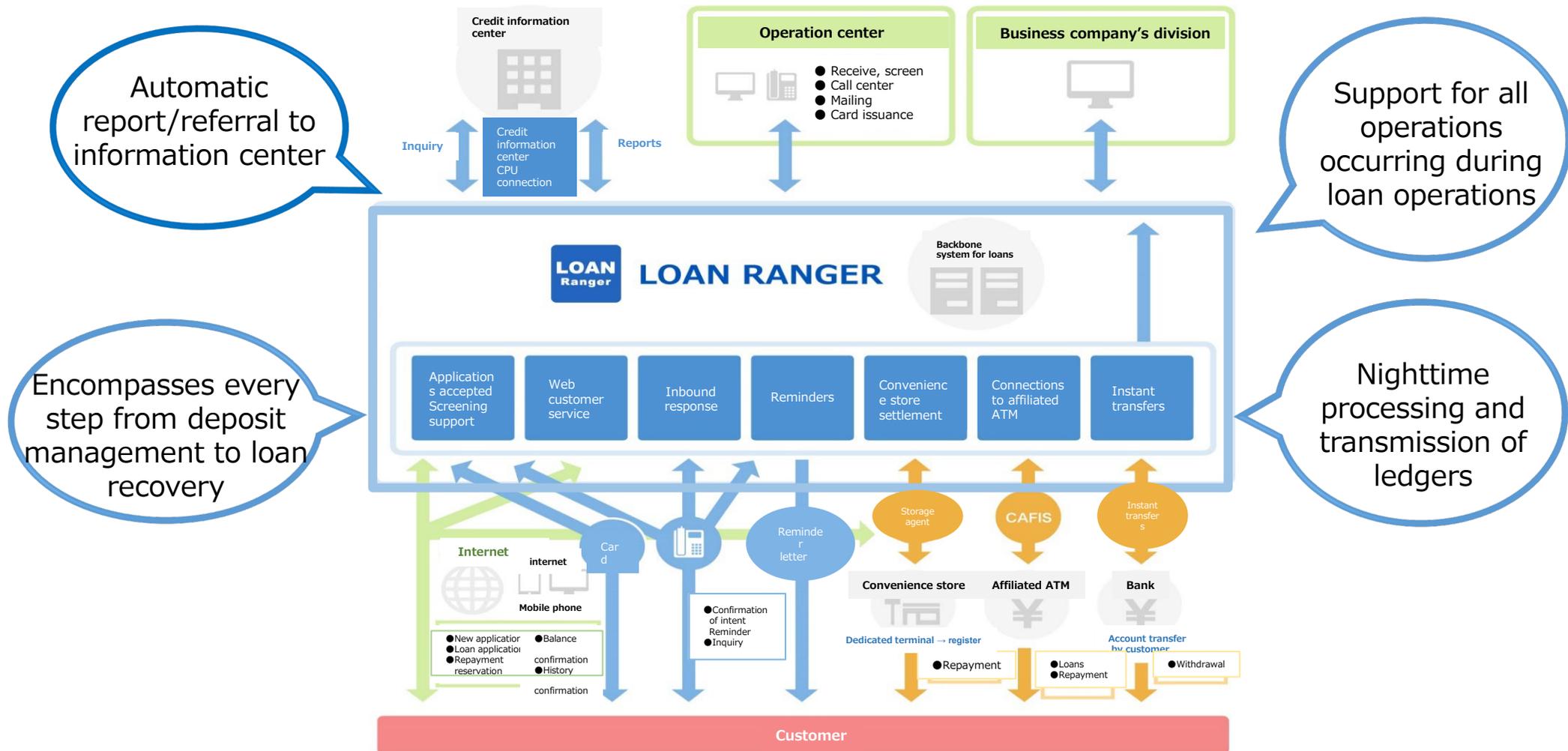
In February 2023, we formed a business affiliation with Aichi Tokei Denki, a large company that makes gas meters. By linking I-NET's Propanet with Aichi Tokei Denki's data transmission service Aichi Cloud, LP gas canisters can be opened and closed automatically on the reserved date and time. As a result of this, Propanet contracts increased via Aichi Tokei Denki.

New ledger solution compatible with both paper ledgers and digital ledgers

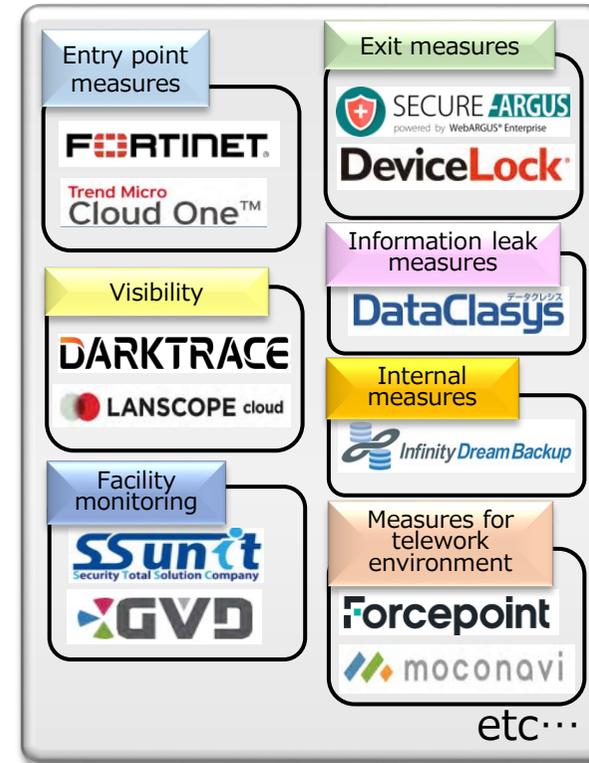
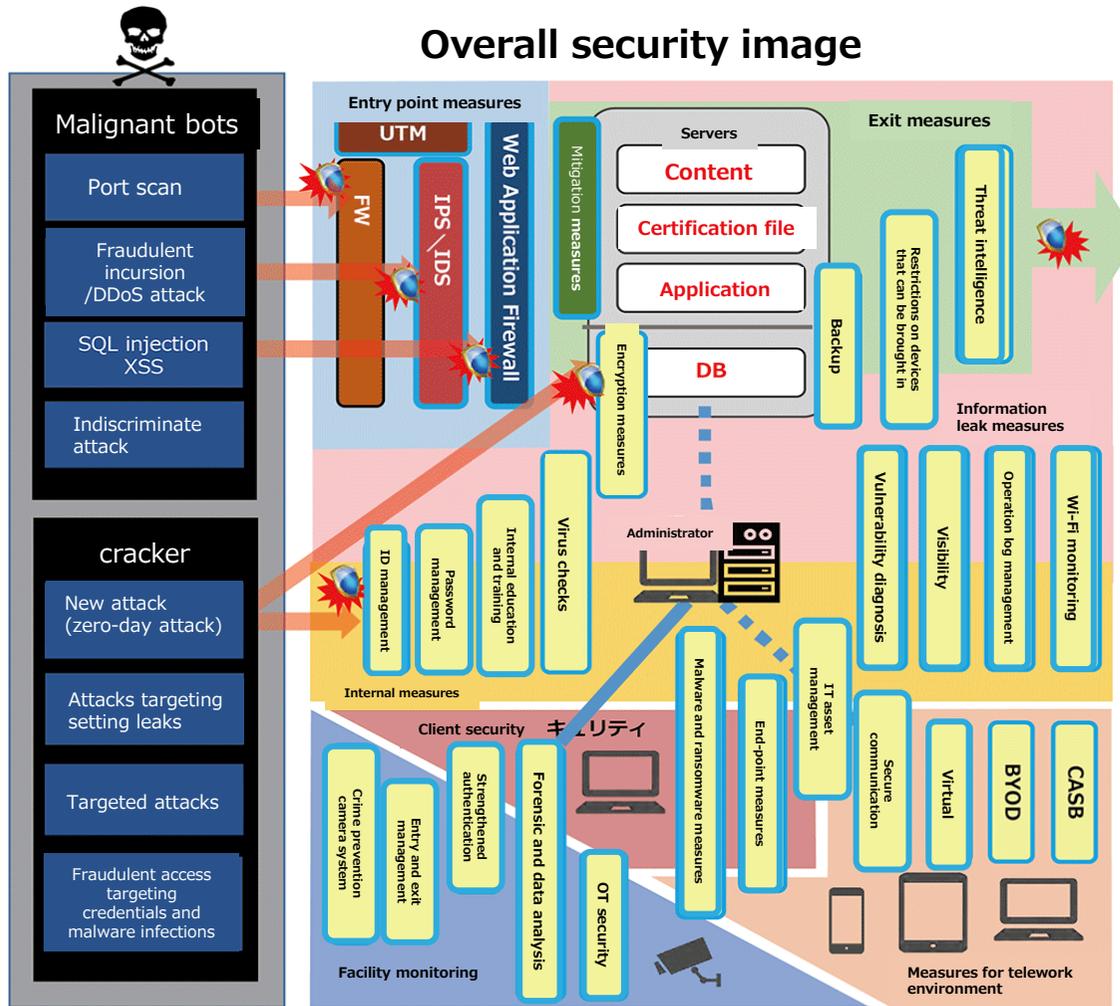
- Achieved DX transition for ledger management by bringing together the merits of printing and digital transmission
- Flexible response to choosing of dispatch method in line with customer's timing
- Processing done entirely within I-NET's data center minimizes risk of external data leaks



Card loan, unsecured loan system LOAN RANGER for banks and non-banks
 All loan operations that occur in sales branches can be processed.



Diverse security products provided, customers' current status analyzed and the optimal plan presented



The areas circled in blue indicate solutions that I-NET can provide.

As of April 1, 2022

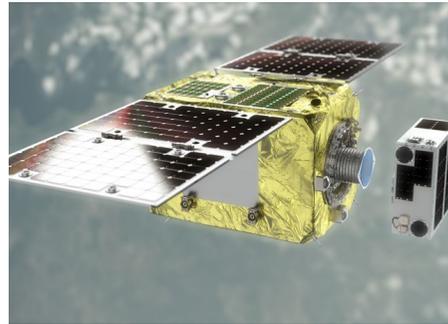
inet Security Solution

Contracting for design, assembly and operation of small satellites

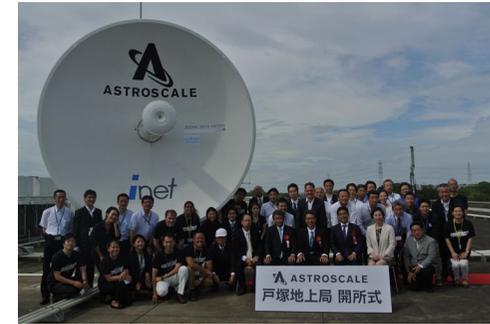
Achievements: Participation started with the weather satellite Himawari and includes Hayabusa and Hayabusa 2 as well



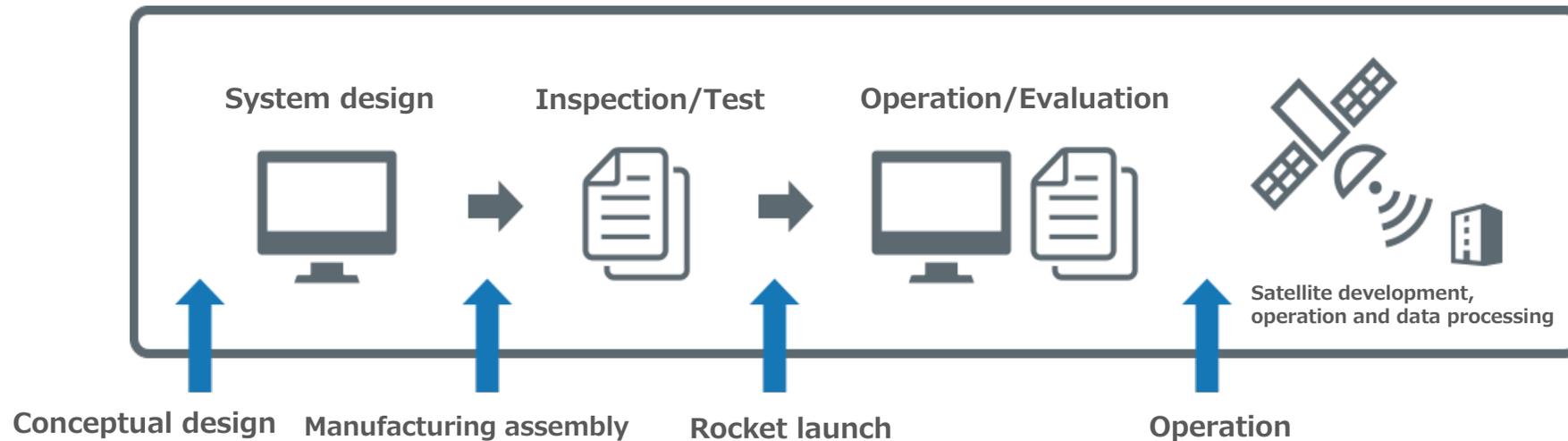
Asteroid detector
Hayabusa



Experimental satellite
for space debris removal



Landing station operation
(※Located on I-NET site)



We support system design, inspection/test and operation/evaluation of artificial satellites and probes.

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