



## Consolidated Financial Results for the First Nine Months of FY 3/2024 [Japanese GAAP]

February 6, 2024

Company Name NISSO HOLDINGS Co., Ltd. Stock Exchange Listing: Tokyo  
 Securities Code 9332 URL <https://www.nisso-hd.com>  
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 President & CEO  
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 Scheduled date of filing February 13, 2024 Scheduled date of payment of dividend —  
 Quarterly Report  
 Preparation of supplementary materials for quarterly financial results: Yes (Scheduled to be posted on the Company's website on February 6, 2024 (Tue.))  
 Holding of quarterly financial results meeting: Yes (Scheduled to be held for institutional investors and analysts on February 9, 2024 (Fri.))

(All amounts are rounded down to the nearest million yen)

### 1. Consolidated Financial Results for the First Nine Months of the Fiscal Year Ending March 31, 2024 (April 1, 2023 – December 31, 2023)

(1) Consolidated results of operations (Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First nine months ended December 31, 2023	72,534	—	2,048	—	2,129	—	1,395	—
December 31, 2022	—	—	—	—	—	—	—	—

(Note) Comprehensive income For the first nine months ended December 31, 2023: 1,422 Million yen (—%)  
 For the first nine months ended December 31, 2022: — Million yen (—%)

	Net income per share	Diluted net income per share
First nine months ended December 31, 2023	Yen 41.08	Yen —
December 31, 2022	—	—

(Note) 1. Since the Company was established on October 2, 2023 through a single share transfer, there are no results for the corresponding quarter of the previous consolidated fiscal year.  
 2. "Diluted net income per share" for the first nine months of FY 3/2024 is not listed because there are no dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of December 31, 2023	Million yen 30,233	Million yen 15,432	% 50.2
March 31, 2023	—	—	—

(Reference) Equity capital As of December 31, 2023 15,169 Million yen  
 As of March 31, 2023 — Million yen

(Note) Since the Company was established on October 2, 2023 through a single share transfer, there are no results for the corresponding quarter of the previous consolidated fiscal year.

### 2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
Fiscal year ended March 31, 2023	Yen —	Yen —	Yen —	Yen —	Yen —
Fiscal year ending March 31, 2024	—	0.00	—	—	—
Fiscal year ending March 31, 2024 (Forecast)	—	—	—	20.50	20.50

(Note) 1. Revisions to the most recently announced dividend forecast: None  
 2. Since the Company was established on October 2, 2023 through a single share transfer, there are no results for the corresponding quarter of the previous consolidated fiscal year or up to the second quarter.

**3. Consolidated Forecast for the Fiscal Year Ending March 31, 2024**  
**(April 1, 2023 - March 31, 2024)**

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	97,000	—	2,800	—	2,800	—	1,800	—	53.09

- (Note) 1. Revisions to the most recently announced consolidated earnings forecast: Yes  
2. Since the Company was established on October 2, 2023 through a single share transfer, the percentage changes from the previous consolidated fiscal year are not listed.

※ Notes

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in changes in the scope of consolidation): None  
Newly added: (Co. name) , Excluded: (Co. name)
- (2) Application of special accounting methods for the presentation of quarterly consolidated financial statements: None
- (3) Changes in accounting policies and accounting estimates, and restatements
- ① Changes in accounting policies due to revisions in accounting standards, etc.: None  
② Changes in accounting policies other than ① above: None  
③ Changes in accounting estimates: None  
④ Restatements: None

(4) Number of outstanding shares (Common stock)

① Number of shares outstanding at the end of the period (including treasury shares)	As of Dec. 31, 2023	34,024,720 Shares	As of Mar. 31, 2023	— Shares
② Number of treasury shares at the end of the period	As of Dec. 31, 2023	330,342 Shares	As of Mar. 31, 2023	— Shares
③ Average number of shares during the period (Quarterly total)	First nine months ended Dec. 31, 2023	33,972,817 Shares	First nine months ended Dec. 31, 2022	— Shares

- (Note) 1. Since the Company was established on October 2, 2023, figures for the corresponding quarter of the previous consolidated fiscal year and the previous consolidated fiscal year are not listed.  
2. Since the Company was established through a single share transfer on October 2, 2023, the average number of shares of common stock during the period from April 1, 2023 to October 1, 2023 prior to the establishment of the Company is calculated using the average number of shares of NISSO CORPORATION during the period. The period from October 2, 2023 to December 31, 2023 is calculated using the average number of shares of the Company during the period.

※ The quarterly financial statement is not subject to the quarterly review procedures of certified public accountants or auditing corporations

※ Cautionary statement on the appropriate use of earning forecasts, and other special items  
(Notes on forward-looking statements, etc.)

1. Earnings forecasts regarding future performance and other forward-looking statements in this material are based on certain assumptions judged to be valid and on information that is currently available to the Company, and do not represent promises by the Company that these figures will be achieved. In addition, actual results may differ significantly due to a variety of factors. For prerequisite conditions, etc. regarding the earnings forecasts, please refer to "1. Qualitative Information on Quarterly Financial Results, (3) Description of Future Forecast Information such as Consolidated Forecasts, etc." on P.5 of the attachments.
2. The quarterly consolidated financial statements for the current consolidated cumulative third quarter (from April 1, 2023 to December 31, 2023; hereinafter, the "period under review") have been prepared by taking over the quarterly consolidated financial statements of NISSO CORPORATION, which became a wholly owned subsidiary through a single share transfer.

3. Although the current quarterly consolidated accounting period (from October 1, 2023 to December 31, 2023) is the first quarterly consolidated accounting period after the establishment of the Company, it is described as the "third quarter consolidated accounting period" (hereinafter, the "third quarter").

(Supplementary materials for quarterly financial results and method of obtaining content for quarterly financial results meeting)

1. The Company is planning to hold a briefing session for institutional investors and analysts on Friday, February 9, 2024.
2. Quarterly financial results briefing materials to be used on that day will be posted on the Company's website on the day of the announcement of financial results (Tuesday, February 6, 2024).

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## 1. Qualitative Information on Quarterly Financial Results

NISSO HOLDINGS Co., Ltd. (hereinafter, the "Company") was established on October 2, 2023 as the wholly owning parent company of NISSO CORPORATION through a single share transfer. However, since there has been no substantial change in the scope of consolidation, the items for which the comparisons are made with the corresponding quarter of the previous consolidated fiscal year are those for the consolidated cumulative third quarter of FY 3/2023 (from April 1, 2022 to December 31, 2022) of NISSO CORPORATION, and in addition, the items that are compared with the end of the previous consolidated fiscal year are compared with the end of the consolidated FY 3/2023 (March 31, 2023) of NISSO CORPORATION.

In addition, the quarterly consolidated financial statements for the period under review were prepared by taking over the quarterly consolidated financial statements of NISSO CORPORATION, which became a wholly owned subsidiary through a single share transfer.

The forward-looking statements in this document are those determined as of the last day of the current quarterly consolidated accounting period.

### (1) Description of Results of Operations

During the period under review, Japan's economy showed a moderate recovery, partly due to an improvement in the employment environment. On the other hand, it is necessary to pay close attention to the risk that the effects of global monetary tightening could put downward pressure on Japan's economy, the situation in the Middle East, and the effects of fluctuations in financial and capital markets.

In such a business environment, based on its mission of "*Creating opportunities and hopes for people to work*", the Nisso Group (hereinafter, the "Group") is promoting initiatives "*To transform into a corporate group with high-growth potential*" with the aim of providing services that can respond to social changes and changes in industrial structures, while creating workplaces where workers can feel motivated and grow through Human Resources Solution Services that support the growth of companies and people.

The Group defines materiality (key issues) for the realization of its mission as "Creation of a comfortable workplace", "Responding to social changes and changes in industrial structures", and "Strengthening of governance". The Group aims to enhance corporate value by creating social value through the promotion of digitization (digitalization), in addition to actively investing in human resources, maximizing employee satisfaction and customer/client satisfaction, providing high value-added services, and strengthening its management structures and internal controls.

The results of operations for the period under review are as follows: net sales amounted to 72,534 million yen (up 7.9% year-on-year), operating profit amounted to 2,048 million yen (up 46.5% year-on-year), ordinary profit amounted to 2,129 million yen (up 41.8% year-on-year), and profit attributable to owners of parent amounted to 1,395 million yen (up 48.9% year-on-year).

Net sales increased year-on-year due to growth in net sales of the Manufacturing-related Human Resources Services, which are the Group's core services. In addition, in terms of profits, there was an increase in personnel expenses due to an increase in the number of employees in order to expand the business and strengthen the business foundation. However, as a result of the absorption of the increase in net sales, operating profit increased year-on-year.

Various initiatives during the period under review were as follows:

#### **(General Human Resources Services)**

Net sales of the General Human Resources Services during the period under review amounted to 70,251 million yen (up 8.2% year-on-year), and gross profit was 11,521 million yen (up 11.4% year-on-year).

##### ① Manufacturing • Production Human Resources Services

Manufacturing • Production Human Resources Services are mainly classified into manufacturing dispatching and manufacturing contracting.

Net sales of the Manufacturing • Production Human Resources Services during the period under review amounted to 57,719 million yen (up 6.1% year-on-year).

During the period under review, the number of enrolled manufacturing • production staff in the service at the end of the consolidated fiscal year was 14,963 (up 286 year-on-year) in response to the strong human resources needs of clients. In addition, as a result of efforts to improve the workplace

environment in order to create a comfortable workplace, the monthly turnover rate remained at a low level of 3.8% (same level year-on-year). Furthermore, in conjunction with the recovery in production by clients in the Automotive Industry (automobile manufacturing • EV-related manufacturing industry), the operating hours of manufacturing staff increased, resulting in net sales per capita of 434 thousand yen (up 3.2% year-on-year).

② Engineering Human Resources Services

Engineering Human Resources Services are classified into manufacturing area, IT-related engineer dispatching, and SES (System Engineering Service).

Net sales of the Engineering Human Resources Services during the period under review amounted to 6,638 million yen (up 4.8% year-on-year).

During the period under review, the number of enrolled engineers in this service at the end of the consolidated fiscal year was 1,505 (down 37 year-on-year), and the average monthly net sales per capita was 496 thousand yen (down 28 thousand yen year-on-year), due to the impact of sluggish production activities among clients in the Semiconductor Industry (semiconductor manufacturing industry). On the other hand, due in part to the effects of promoting its unique "Human Resources Development Model" that utilizes education and training facilities, the turnover rate has remained at a low level of 2.1% (the same level year-on-year).

③ Administrative Human Resources Services

Administrative Human Resources Services are classified into general office work dispatching and BPO (Business Process Outsourcing).

Net sales of the Administrative Human Resources Services during the period under review amounted to 1,630 million yen (down 4.8% year-on-year).

During the period under review, although the Company promoted recruitment activities centered on public relations and client attraction activities, due to sluggish growth in the number of registrants, the number of enrolled administrative staff was 552 (down 75 year-on-year).

④ Other Human Resources Services

Other Human Resources Services are classified into human resources dispatching for senior employees and light work contracting for people with disabilities.

Net sales of the Other Human Resources Services during the period under review amounted to 4,262 million yen (up 70.8% year-on-year). Furthermore, since Nikon Nisso Prime Corporation became a consolidated subsidiary from the second quarter (consolidated accounting period) of FY 3/2023, the rate of increase/decrease in net sales of this service increased significantly.

In order to build a workplace model that enables senior employees to flourish, the Company is working to develop and secure employment opportunities and build a structure that supports the active participation of senior employees and allows them to continue working. The number of Prime employees (senior employees) during the period under review was 671.

In addition, in order to build a workplace model that enables employees with disabilities to flourish, the Company aims to coexist with local communities, including school officials, support organizations, and the government, while promoting activities that make the most of each individual's characteristics, such as accepting contracts for light work from external clients, rather than simply employing employees with disabilities. The number of employees with disabilities during the period under review was 224.

**(Nursing Care • Welfare Services)**

Nursing Care • Welfare Services are classified into facility nursing care and home-based nursing care.

Net sales of the Nursing Care • Welfare Services during the period under review amounted to 2,283 million yen (up 1.0% year-on-year), and gross profit was 253 million yen (up 9.7% year-on-year).

During the period under review, the number of residents of nursing care facilities was 377 (up 2 year-on-year) as a result of activities aimed at attracting customers with the goal of contributing to society through compassionate nursing care rooted in the local community in facility nursing care, which is the core of this service. In addition, with the aim of improving the quality of service while developing nursing care staff, the occupancy rate at the facilities remained at a high level of 93.8% (93.3% in the corresponding period of the previous fiscal year).

### **(Progress of Initiatives for the Growth of the Group)**

The Group develops human resources needed by industry through collaboration with clients and improves client/customer satisfaction by providing high value-added services, while expanding career advancement opportunities linked to the development of employees. In addition, through cross-industry collaborations, capital and business alliances, and the establishment of partnerships such as M&A, the Group will expand opportunities for career changes tailored to the desires of its employees and enhance employee satisfaction.

#### **Industry Strategy**

In order to expand its business in the General Human Resources Services Business, which accounts for 64.5% of consolidated net sales, the Group is pursuing an "Industry Strategy" that not only responds to the needs of individual clients, but also proactively and speedily responds to the needs of each industry as the industrial structure changes at an accelerated pace against the backdrop of technological innovation and environmental issues.

Although the need for human resources in the Automotive Industry (automobile manufacturing and EV-related manufacturing industries) has remained strong, the impact of production suspensions at manufacturers is expected to continue. Net sales of the Automotive Industry during the period under review amounted to 30,250 million yen (up 17.2% year-on-year).

In addition, in the Semiconductor Industry (semiconductor manufacturing industry), the operating hours of manufacturing staff remained lower than usual due to sluggish production trends, and as a result, net sales in the Semiconductor Industry during the period under review amounted to 9,325 million yen (down 12.3% year-on-year).

Similarly, production trends in the Electronics Industry (electronic equipment manufacturing industry) remained sluggish, and net sales in the Electronics Industry during the period under review amounted to 7,234 million yen (down 7.1% year-on-year).

#### **Human Resources Development Strategy**

During the period under review, a total of 15,637 staff in the General Human Resources Services were trained, of which 1,057 were trained as engineers. In addition, a total of 1,480 people were trained in the Nursing Care • Welfare Services.

The Group has established and is promoting its unique "Human Resources Development Model". Specifically, the Group has established educational and training facilities equipped with actual equipment, such as semiconductor manufacturing equipment, and are working to produce human resources who will be able to quickly acquire skills and establish themselves after being assigned to a workplace by using educational programs developed in accordance with client needs. The Group has received high praise from its clients for providing services using this unique and advanced Off-JT.

During the period under review, the NISSO CORPORATION participated in the "Kansai Storage Battery Human Resources Development Consortium" established by the Kansai (Kinki) Bureau of Economy, Trade and Industry. The purpose of this consortium is to develop and secure approximately 30,000 human resources related to storage batteries as a domestic manufacturing base for storage batteries and materials by 2030. The Group believes that it can contribute to solving these issues by taking advantage of the Group's strengths in providing high-quality and prompt human resources services, and it plans to open the "Nisso EV Technical Center Kansai", its 10th location in Japan, in March 2024. This facility is an educational and training facility specializing in human resources development for the storage battery industry.

In addition, in May 2024, the Company plans to expand the "Nisso Technical Center Kumamoto", which specializes in the development of human resources for semiconductor manufacturing. As a result of this expansion, the number of trainees is expected to be 3 times the current number.

Moreover, in its Nursing Care • Welfare Services, the Company recognizes the importance of educating newly hired nursing care staff and improving the quality of services in facility nursing care. In order to ensure the quality of these services, the Company has established a system that allows it to conduct not only OJT but also regular Off-JT.

Furthermore, regarding education and training, the Company also carries out external deployment, and the total number of external employee trainings (entrusted) during the period under review was 148. By grasping the needs of its clients and arranging the educational content it has cultivated so far, the Company is working to solve its clients' problems.

### **Investment in APB Corporation**

The Company has decided to invest in APB Corporation, an All Polymer Battery manufacturer.

The All Polymer Battery manufactured by APB Corporation is a next-generation lithium-ion battery that is free-form and can be applied to large-scale storage batteries, and significantly reducing risks such as ignition and costs through its unique production process.

In addition, the Group's unique "Human Resources Development Model" can also be utilized in the development and manufacturing processes of APB Corporation, and the Company believes that collaboration through human resources will provide great synergies for both parties.

### **Financial Strategy**

The Company will closely monitor its own capital costs (cost of equity and weighted average cost of capital (WACC)) and strives to pursue earning power and improve capital efficiency based on return on equity (ROE) and return on invested capital (ROIC) as key management indicators. In addition, the Company will strive to enhance corporate value by realizing a structure in which ROIC exceeds the cost of capital (weighted average cost of capital (WACC)) in a stable manner.

## (2) Description of Financial Position

### (Assets)

Current assets at the end of the current third quarter amounted to 21,608 million yen, which was a decrease of 138 million yen from the end of the previous consolidated fiscal year. This was mainly due to a decrease of 738 million yen in cash and deposits.

Non-current assets at the end of the current third quarter amounted to 8,624 million yen, which was an increase of 279 million yen from the end of the previous consolidated fiscal year. This was mainly due to an increase of 127 million yen in other of investments and other assets.

As a result, total assets amounted to 30,233 million yen, which was an increase of 140 million yen from the end of the previous consolidated fiscal year.

### (Liabilities)

Current liabilities at the end of the current third quarter amounted to 12,041 million yen, which was a decrease of 145 million yen from the end of the previous consolidated fiscal year. This was mainly due to an increase of 536 million yen in accrued expenses, while provision for bonuses decreased by 614 million yen.

Non-current liabilities at the end of the current third quarter amounted to 2,758 million yen, which was a decrease of 338 million yen from the end of the previous consolidated fiscal year. This was mainly due to a decrease of 367 million yen in long-term loans payable.

As a result, total liabilities amounted to 14,800 million yen, which was a decrease of 484 million yen from the end of the previous consolidated fiscal year.

### (Net assets)

Total net assets at the end of the current third quarter amounted to 15,432 million yen, which was an increase of 624 million yen from the end of the previous consolidated fiscal year. This was mainly due to the 1,395 million yen in profit attributable to owners of parent, and 544 million yen in dividends of surplus.

As a result, the equity ratio was at 50.2% (which was at 48.4% at the end of the previous consolidated fiscal year).

## (3) Description of Future Forecast Information such as Consolidated Forecasts, etc.

Based on the results of the period under review, the Full-year Consolidated Forecast announced in the "Notice of Consolidated Forecast, Dividend Forecast and Shareholder Benefits Program for the Fiscal Year Ending March 31, 2024" on October 2, 2023 has been revised.

For details, please refer to the "Notice of Revisions of Full-year Consolidated Forecast for the Fiscal Year Ending March 31, 2024" announced today (Tuesday, February 6, 2024).



## 2. Quarterly Consolidated Financial Statements and Notes

### (1) Quarterly Consolidated Balance Sheet

(Unit: Million yen)

3Q of FY 3/24  
(As of Dec. 31, 2023)

Assets	
Current assets	
Cash and deposits	9,061
Notes and accounts receivable - trade	11,293
Other	1,259
Allowance for doubtful accounts	(5)
Total current assets	21,608
Non-current assets	
Property, plant and equipment	
Buildings and structures, net	1,879
Land	2,773
Other, net	282
Total property, plant and equipment	4,935
Intangible assets	
Goodwill	792
Other	591
Total intangible assets	1,383
Investments and other assets	
Other	2,324
Allowance for doubtful accounts	(19)
Total investments and other assets	2,305
Total non-current assets	8,624
Total assets	30,233
Liabilities	
Current liabilities	
Current portion of long-term loans payable	490
Accrued expenses	6,655
Income taxes payable	32
Contract liabilities	230
Provision for bonuses	781
Provision for directors' bonuses	17
Provision for shareholder benefit program	8
Other	3,825
Total current liabilities	12,041
Non-current liabilities	
Long-term loans payable	1,651
Net defined benefit liability	702
Other	404
Total non-current liabilities	2,758
Total liabilities	14,800

(Unit: Million yen)

3Q of FY 3/24  
(As of Dec. 31, 2023)

Net assets	
Shareholders' equity	
Capital stock	2,016
Capital surplus	2,367
Retained earnings	11,030
Treasury shares	(253)
Total shareholders' equity	15,161
Accumulated other comprehensive income	
Foreign currency translation adjustment	0
Remeasurements of defined benefit plans	7
Total accumulated other comprehensive income	8
Non-controlling interests	262
Total net assets	15,432
Total liabilities and net assets	30,233

(2) Quarterly Consolidated Statements of Income and Comprehensive Income  
(Quarterly Consolidated Statement of Income)  
(For the First Nine Months ended December 31, 2023)

(Unit: Million yen)

	First nine months of FY 3/24 (Apr. 1, 2023 - Dec. 31, 2023)
Net sales	72,534
Cost of sales	60,760
Gross profit	11,774
Selling, general and administrative expenses	9,726
Operating profit	2,048
Non-operating income	
Interest income	2
Subsidy income	58
House rent income	29
Other	48
Total non-operating income	139
Non-operating expenses	
Interest expenses	9
Share of loss of entities accounted for using equity method	7
Rent expenses	16
Other	26
Total non-operating expenses	58
Ordinary profit	2,129
Profit before income taxes	2,129
Income taxes - current	502
Income taxes - deferred	206
Total income taxes	709
Profit	1,419
Profit attributable to non-controlling interests	23
Profit attributable to owners of parent	1,395

(Quarterly Consolidated Statement of Comprehensive Income)

(For the First Nine Months ended December 31, 2023)

(Unit: Million yen)

	First nine months of FY 3/24 (Apr. 1, 2023 - Dec. 31, 2023)
Profit	1,419
Other comprehensive income	
Remeasurements of defined benefit plans, net of tax	4
Share of other comprehensive income of entities accounted for using equity method	(0)
Total other comprehensive income	3
Comprehensive income	1,422
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	1,399
Comprehensive income attributable to non- controlling interests	23

(3) Notes regarding Quarterly Consolidated Financial Statements

(Notes regarding the Going Concern Assumption)

Not applicable.

(Notes on Significant Changes in the Amount of Shareholders' Equity)

Not applicable.

(Significant Subsequent Events)

(Share Transfer Agreement of a Company, etc. through Share Acquisition)

At the Board of Directors' Meeting held on December 18, 2023, the Company and its consolidated subsidiary, NISSO CORPORATION, resolved to acquire the issued shares (shares outstanding) excluding treasury shares of EYE'S Corporation and make it a subsidiary, as follows. Accordingly, NISSO CORPORATION concluded a share transfer agreement on December 27, 2023, and acquired shares on January 31, 2024.

1. Overview of Business Combination

(1) Name of acquired company and its description of business

Name of Acquired Company EYE'S Corporation

Description of Business Outsourcing business • business solutions business • engineering business • factory automation business

(2) Main reasons for business combination

In order "to transform into a corporate group with high-growth potential", which is the vision of the Medium-term Management Plan, the Group is working to diversify its business portfolio and enhance the value it provides by utilizing the excellent client base and business management resources of its existing businesses.

While developing a dispatching and outsourcing business in the IT domain, mainly in the Tokyo metropolitan area, EYE'S Corporation also engages in the manufacturing dispatching and contracting business to machine tool manufacturers, and has a business base with a different client segment than that of NISSO CORPORATION.

By utilizing the resources of recruitment and human resources development, which are the strengths of NISSO CORPORATION, the Company believes that it will be able to acquire a revenue base in a new business area (IT domain) that the Group does not currently hold, and provide new services in existing areas.

(3) Date of business combination

December 27, 2023 (Date of conclusion of agreement)

January 31, 2024 (Date of share acquisition)

(4) Legal form of business combination

Acquisition of shares in consideration of cash

(5) Name of combined company

The name has not been changed.

(6) Percentage of voting rights acquired

100%

(7) Main reasons for determining acquisition of company

This was due to the acquisition of shares in exchange for cash.

2. Breakdown by Acquisition Cost and Type of Consideration of Acquired Company

Consideration for acquisition	Cash	600 Million yen
Acquisition cost		600 Million yen

3. Breakdown and Amount of Major Acquisition-related Expenses

Not confirmed at this time.

4. Amount of Goodwill Generated, Cause of Occurrence, Amortization Method and Amortization Period

Not confirmed at this time.

5. Amount of Assets Accepted and Liabilities Assumed on Date of Business Combination and Main Breakdown Thereof

Not confirmed at this time.