

Units : ¥ mn

【Consolidated】

* The lower row () in the amount column is % of sales.

	2Q FY3/24 Actual (from April 1, 2023 to September 30, 2023)	2Q FY3/23 Actual (from April 1, 2022 to September 30, 2022)	YoY	FY3/24 Forecast (from April 1, 2023 to March 31, 2024)	FY3/23 Actual (from April 1, 2022 to March 31, 2023)	YoY
	Amount	Amount	Amount(%)	Amount	Amount	Amount(%)
Net sales	16,447	15,831	615 (3.9%)	34,888	31,678	3,209 (10.1%)
Gross profit	9,936 (60.4%)	9,200 (58.1%)	735 (8.0%)	20,614 (59.1%)	18,699 (59.0%)	1,914 (10.2%)
SG&A expenses	7,781 (47.3%)	6,963 (44.0%)	818 (11.8%)	16,306 (46.7%)	14,874 (47.0%)	1,431 (9.6%)
Operating income	2,155 (13.1%)	2,237 (14.1%)	-82 (-3.7%)	4,308 (12.3%)	3,824 (12.1%)	483 (12.6%)
Capital investment (including intangible and leased assets)	505	800	-294	1,834	2,319	-485
Depreciation expenses (Tangible, intangible and leased assets)	538	449	88 (19.7%)	1,176	971	204 (21.1%)
R&D expenses (SG&A expenses)	961 (5.8%)	853 (5.4%)	107 (12.5%)	2,035 (5.8%)	1,846 (5.8%)	188 (10.2%)
Period end employees	1,349	1,291	58		1,299	

【Non-Consolidated】

	2Q FY3/24 Actual (from April 1, 2023 to September 30, 2023)	2Q FY3/23 Actual (from April 1, 2022 to September 30, 2022)	YoY	FY3/24 Forecast (from April 1, 2023 to March 31, 2024)	FY3/23 Actual (from April 1, 2022 to March 31, 2023)	YoY
	Amount	Amount	Amount(%)	Amount	Amount	Amount(%)
Net sales	10,159	10,032	127 (1.3%)	20,584	19,329	1,254 (6.5%)
Gross profit	4,830 (47.5%)	4,679 (46.6%)	151 (3.2%)	9,578 (46.5%)	8,929 (46.2%)	649 (7.3%)
SG&A expenses	4,168 (41.0%)	3,789 (37.8%)	378 (10.0%)	8,499 (41.3%)	7,973 (41.2%)	526 (6.6%)
Operating income	661 (6.5%)	889 (8.9%)	-227 (-25.6%)	1,078 (5.2%)	956 (4.9%)	122 (12.8%)
Capital investment (including intangible and leased assets)	250	585	-335	649	1,782	-1,132
Depreciation expenses (Tangible, intangible and leased assets)	268	181	86 (47.7%)	558	408	150 (36.8%)
R&D expenses (SG&A expenses)	852 (8.4%)	762 (7.6%)	90 (11.8%)	1,791 (8.7%)	1,672 (8.7%)	118 (7.1%)
Net financial balance	2,157	1,877	280 (14.9%)	2,215	1,927	288 (14.9%)
Period end employees	495	473	22		476	

【Sales<Japan & Overseas>】

【2Q FY3/24 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amont	Composition ratio	YoY	Amont	Composition ratio	YoY	Overseas sales ratio	Amont	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
Artificial Teeth Products		709	10.2	-0.7	2,591	27.4	12.7	78.5	3,301	20.1	9.5
Abrasive Products		976	14.0	0.7	1,572	16.6	1.1	61.7	2,548	15.5	1.0
Metal Products		85	1.2	-13.6	-	--	--	0.0	85	0.5	-13.6
Chemical Products		1,483	21.3	-2.8	3,363	35.5	18.3	69.4	4,846	29.5	10.9
Cements Products		510	7.3	1.8	894	9.4	4.8	63.7	1,404	8.5	3.7
Machinery, Equipment & Other Products		2,498	35.8	-10.1	529	5.6	3.9	17.5	3,028	18.4	-8.0
Dental Business		6,263	89.8	-5.0	8,950	94.5	11.0	58.8	15,214	92.5	3.8
Nail Care Business		677	9.7	8.3	519	5.5	1.9	43.4	1,197	7.3	5.4
Other Businesses (Industrial rubber abrasives)		35	0.5	-18.4	-	--	--	0.0	35	0.2	-18.4
Total of all businesses		6,977	100.0	-3.9	9,470	100.0	10.5	57.6	16,447	100.0	3.9
Impact of exchange fluctuations (YoY)		0			545				546		
Local currency basis (excluding impact of exchange fluctuation)		6,976		-3.9	8,924		4.1	56.1	15,901		0.4

【2Q FY3/23 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amont	Composition ratio	YoY	Amont	Composition ratio	YoY	Overseas sales ratio	Amont	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
Artificial Teeth Products		714	9.8	10.4	2,299	26.8	22.0	76.3	3,014	19.0	19.1
Abrasive Products		969	13.3	3.2	1,554	18.1	14.2	61.6	2,523	15.9	9.7
Metal Products		98	1.3	-11.2	-	--	-100.0	0.0	98	0.6	-11.2
Chemical Products		1,526	21.0	-0.3	2,843	33.2	26.1	65.1	4,370	27.6	15.4
Cements Products		501	6.9	1.8	853	10.0	21.8	63.0	1,354	8.6	13.5
Machinery, Equipment & Other Products		2,780	38.3	25.2	509	5.9	-17.8	15.5	3,289	20.8	15.8
Dental Business		6,590	90.8	10.9	8,061	94.0	18.2	55.0	14,651	92.5	14.8
Nail Care Business		626	8.6	-2.9	510	6.0	23.3	44.9	1,136	7.2	7.3
Other Businesses (Industrial rubber abrasives)		44	0.6	-0.9	-	--	--	0.0	44	0.3	-0.9
Total of all businesses		7,260	100.0	9.5	8,571	100.0	18.5	54.1	15,831	100.0	14.2
Impact of exchange fluctuations (YoY)		0			931				931		
Local currency basis (excluding impact of exchange fluctuation)		7,260		9.5	7,639		5.6	51.3	14,900		7.4

【2Q FY3/22 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amont	Composition ratio	YoY	Amont	Composition ratio	YoY	Overseas sales ratio	Amont	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
Artificial Teeth Products		646	9.7	3.3	1,884	26.0	46.8	74.4	2,531	18.3	32.5
Abrasive Products		939	14.2	6.5	1,360	18.8	76.6	59.1	2,300	16.6	39.2
Metal Products		110	1.7	3.6	0	0.0	-97.5	0.0	110	0.8	2.4
Chemical Products		1,530	23.1	5.4	2,255	31.2	103.0	59.6	3,786	27.3	47.7
Cements Products		492	7.4	2.1	700	9.7	73.4	58.7	1,193	8.6	34.6
Machinery, Equipment & Other Products		2,221	33.5	-7.5	620	8.6	19.9	21.8	2,841	20.5	-2.7
Dental Business		5,942	89.6	-0.2	6,822	94.3	66.9	53.4	12,764	92.0	27.1
Nail Care Business		644	9.7	-10.2	413	5.7	-1.1	39.1	1,058	7.6	-6.9
Other Businesses (Industrial rubber abrasives)		44	0.7	15.3	-	--	--	0.0	44	0.3	15.3
Total of all businesses		6,631	100.0	-1.2	7,235	100.0	60.5	52.2	13,867	100.0	23.6
Impact of exchange fluctuations (YoY)		0			440				440		
Local currency basis (excluding impact of exchange fluctuation)		6,631		-1.2	6,795		50.8	53.2	13,427		19.7

【Overseas Sales (by region)】

【2Q FY3/24 Actual】

Japan & Overseas Business & Product Category	North & Latin America		Europe		China		Asia ex-China & Oceania	
	Amount	YoY	Amount	YoY	Amount	YoY	Amount	YoY
	¥ mn	%	¥ mn	%	¥ mn	%	¥ mn	%
Artificial Teeth Products	58	-1.0	1,193	13.5	870	16.7	468	5.9
Abrasive Products	784	-4.9	457	11.2	114	22.4	215	-4.0
Metal Products	-	--	-	--	-	--	-	--
Chemical Products	916	10.4	1,229	28.5	846	25.9	371	-3.5
Cements Products	60	-17.8	251	2.2	376	18.5	206	-4.8
Machinery, Equipment & Other Products	69	-59.7	338	14.7	16	-25.4	104	445.2
Dental Business	1,890	-3.6	3,469	17.2	2,224	20.1	1,365	6.1
Nail Care Business	119	-16.3	0	1.2	8	-25.3	390	10.1
Other Businesses (Industrial rubber abrasives)	0	--	0	--	0	--	0	--
Total of all businesses	2,010	-4.5	3,469	17.2	2,233	19.9	1,756	7.0
Impact of exchange fluctuations (YoY)	112		328		55		49	
Local currency basis (excluding impact of exchange fluctuation)	1,897	-9.8	3,141	6.1	2,177	16.8	1,707	4.0

【2Q FY3/23 Actual】

Japan & Overseas Business & Product Category	North & Latin America		Europe		China		Asia ex-China & Oceania	
	Amount	YoY	Amount	YoY	Amount	YoY	Amount	YoY
	¥ mn	%	¥ mn	%	¥ mn	%	¥ mn	%
Artificial Teeth Products	59	6.5	1,052	19.3	746	7.6	442	74.1
Abrasive Products	825	14.9	411	9.4	93	-11.2	224	39.0
Metal Products	-	--	-	-100.0	-	--	-	--
Chemical Products	829	21.6	956	6.1	672	50.6	384	71.4
Cements Products	73	27.6	245	12.2	317	11.3	216	56.1
Machinery, Equipment & Other Products	173	32.8	294	-33.8	22	-20.8	19	17.1
Dental Business	1,961	19.3	2,960	4.8	1,851	18.8	1,287	61.9
Nail Care Business	143	4.9	0	93.0	11	-49.1	354	39.6
Other Businesses (Industrial rubber abrasives)	0	--	0	--	0	--	0	--
Total of all businesses	2,104	18.2	2,960	4.8	1,863	17.8	1,642	56.5
Impact of exchange fluctuations (YoY)	358		168		229		175	
Local currency basis (excluding impact of exchange fluctuation)	1,746	-1.9	2,792	-1.1	1,634	3.3	1,466	39.8

【2Q FY3/22 Actual】

Japan & Overseas Business & Product Category	North & Latin America		Europe		China		Asia ex-China & Oceania	
	Amount	YoY	Amount	YoY	Amount	YoY	Amount	YoY
	¥ mn	%	¥ mn	%	¥ mn	%	¥ mn	%
Artificial Teeth Products	55	-17.1	881	47.8	693	66.1	253	25.3
Abrasive Products	718	82.8	375	87.9	105	93.9	161	31.0
Metal Products	-	--	0	-97.5	-	--	-	--
Chemical Products	682	114.7	902	94.8	446	125.4	224	70.0
Cements Products	57	20.6	218	107.0	285	70.2	138	67.5
Machinery, Equipment & Other Products	130	85.7	445	6.8	28	28.9	16	101.9
Dental Business	1,644	83.5	2,823	58.3	1,558	81.4	795	44.8
Nail Care Business	136	16.1	0	247.1	22	-28.2	254	-5.5
Other Businesses (Industrial rubber abrasives)	0	--	0	--	0	--	0	--
Total of all businesses	1,781	75.7	2,824	58.3	1,581	77.5	1,049	28.3
Impact of exchange fluctuations (YoY)	57		219		118		45	
Local currency basis (excluding impact of exchange fluctuation)	1,723	70.1	2,604	46.0	1,463	64.4	1,004	22.7