



Q2 FY03/23

Financial Results Presentation

Securities code: 7868

2022/11/9

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1

Q2 FY03/23 Highlights

1-01 Q2 FY03/23 Performance Highlights

- Q2 Consolidated results: Net sales and operating profit both increased from the same period last year.
(Net sales +10.7% YoY, Operating profit +67.6% YoY)
- Resumption of dividend / Decision on interim dividend for FY03/23
- Initiatives for medium-to long-term business growth



Steady execution of plans and preparation for further growth

1-02 Q2 FY03/23 Consolidated Financial Results

- **Funeral Services:** Continued YoY increase in the number of cremation services handled and number of visitors.
- **Information:** Sales increased driven by BPO projects for local governments and public offices.
- **HR:** Sales increased mainly in the owned media, HR Tech, and temporary staffing businesses.

(Millions of yen)

	Q2 FY03/22	Q2 FY03/23	YoY change	
			Amount	%
Net sales	14,895	16,488	1,593	10.7
Operating profit	714	1,197	483	67.6
Ordinary profit	670	1,202	532	79.4
Profit attributable to owners of parent	526	929	403	76.6

1-03 Q2 FY03/23 Progress Rate of Consolidated Financial Status

- Progress rate in Q2 against full-year forecast is strong compared with FY22

(Millions of yen)

Q2 FY03/22 Results [Cumulative total]	FY03/22 Full-year results	Progress Rate
14,895	35,361	42.1%
714	3,729	19.1%
670	3,610	18.6%
526	3,643	14.4%

Q2 FY03/23 Results [Cumulative total]	FY03/23 Full-year forecast (announced on May 14)	Progress Rate	Compare with FY22
16,488	37,800	43.6%	+1.5Pt
1,197	3,800	31.5%	+12.4Pt
1,202	3,700	32.5%	+13.9Pt
929	2,950	31.5%	+17.1Pt

Kosaido group has tendency to overemphasize both sales and profits in the second half

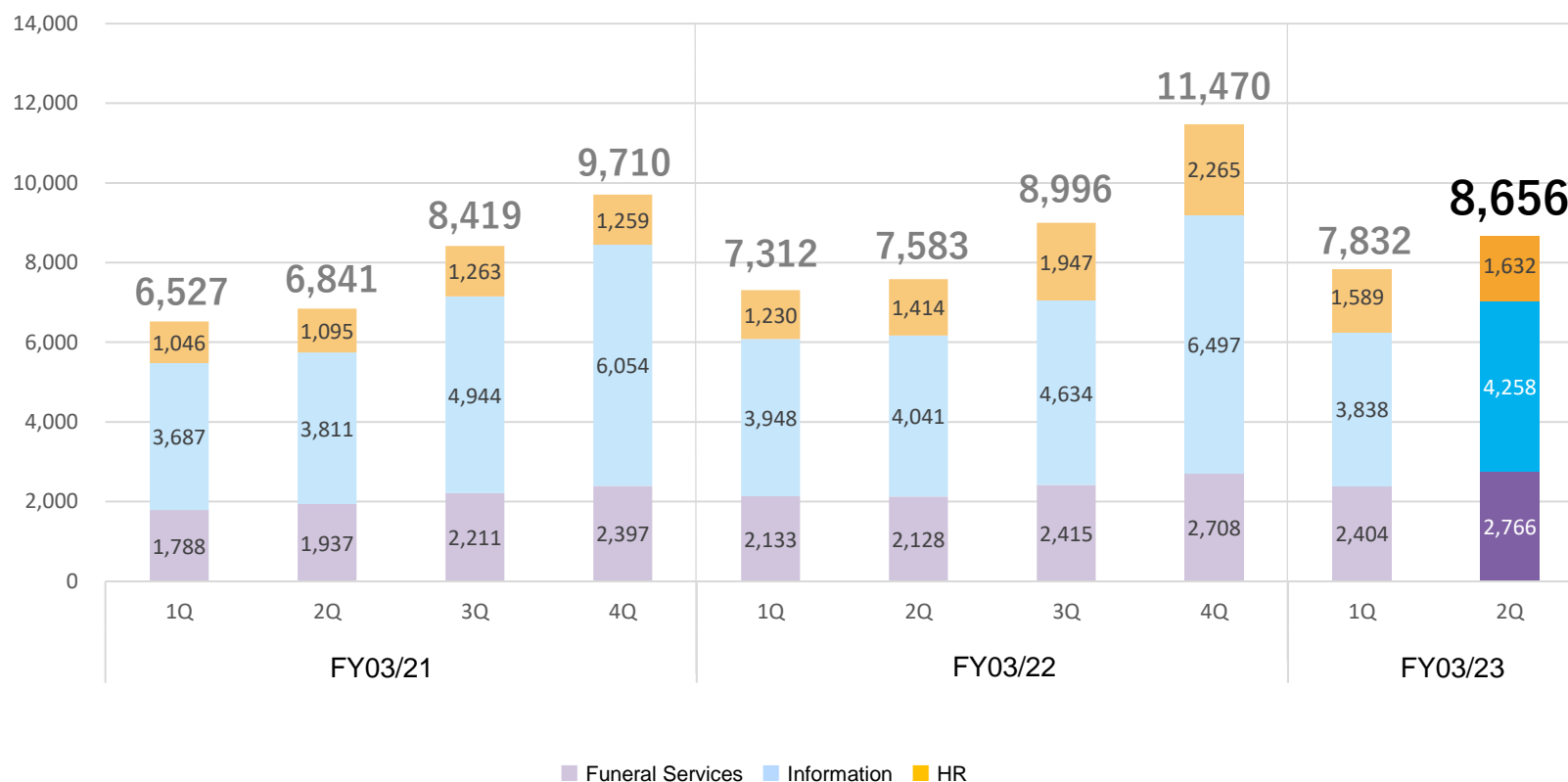


Steady implementation of initiatives in Q3 and Q4

1-04 Quarterly Trend (Net Sales)

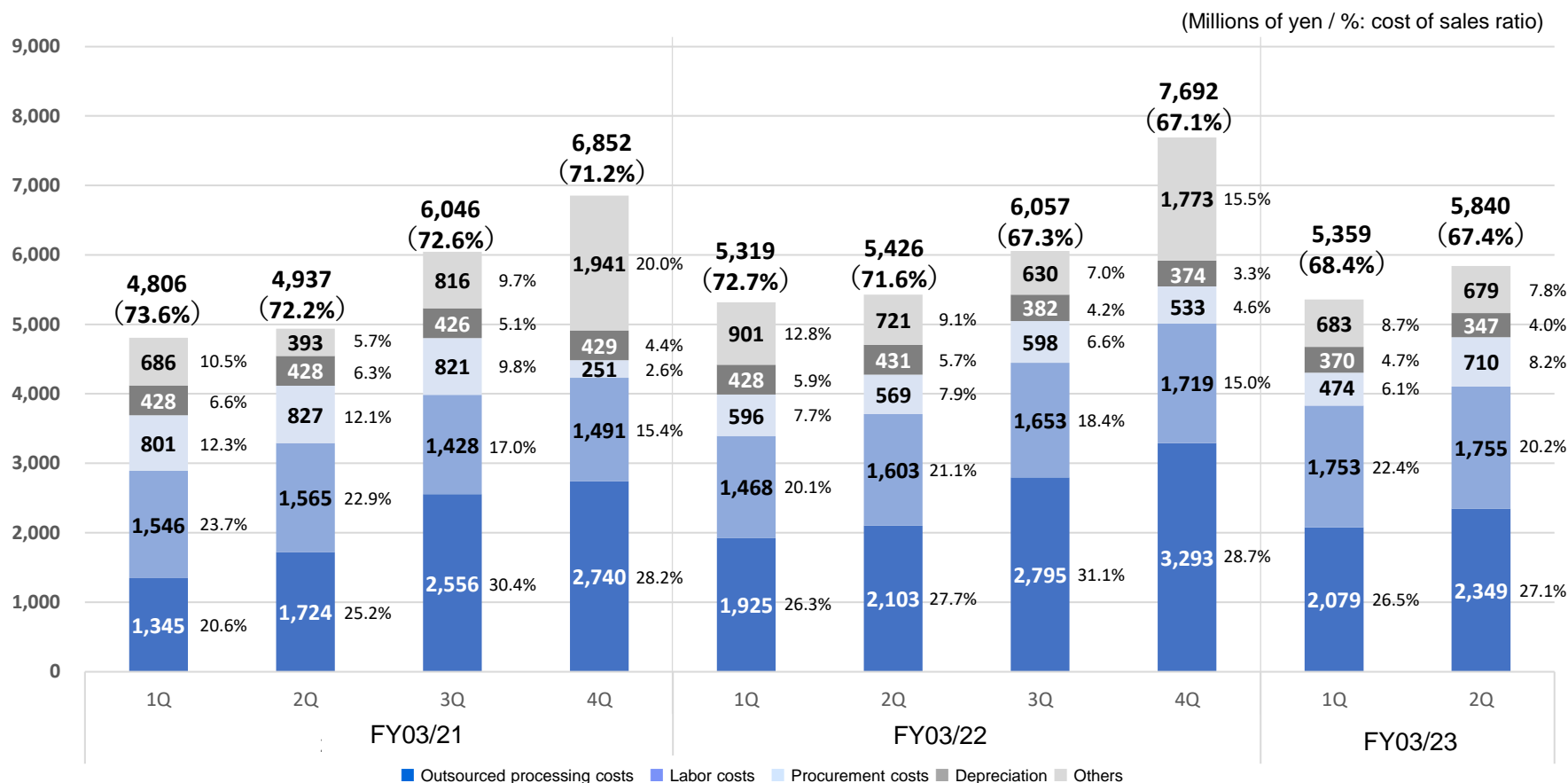
- Net sales increased 14.2% YoY due to strong sales of cremation charges due to an increase in the number of transactions in the Funeral Services segment and BPO business in the Information segment.

(Millions of yen)



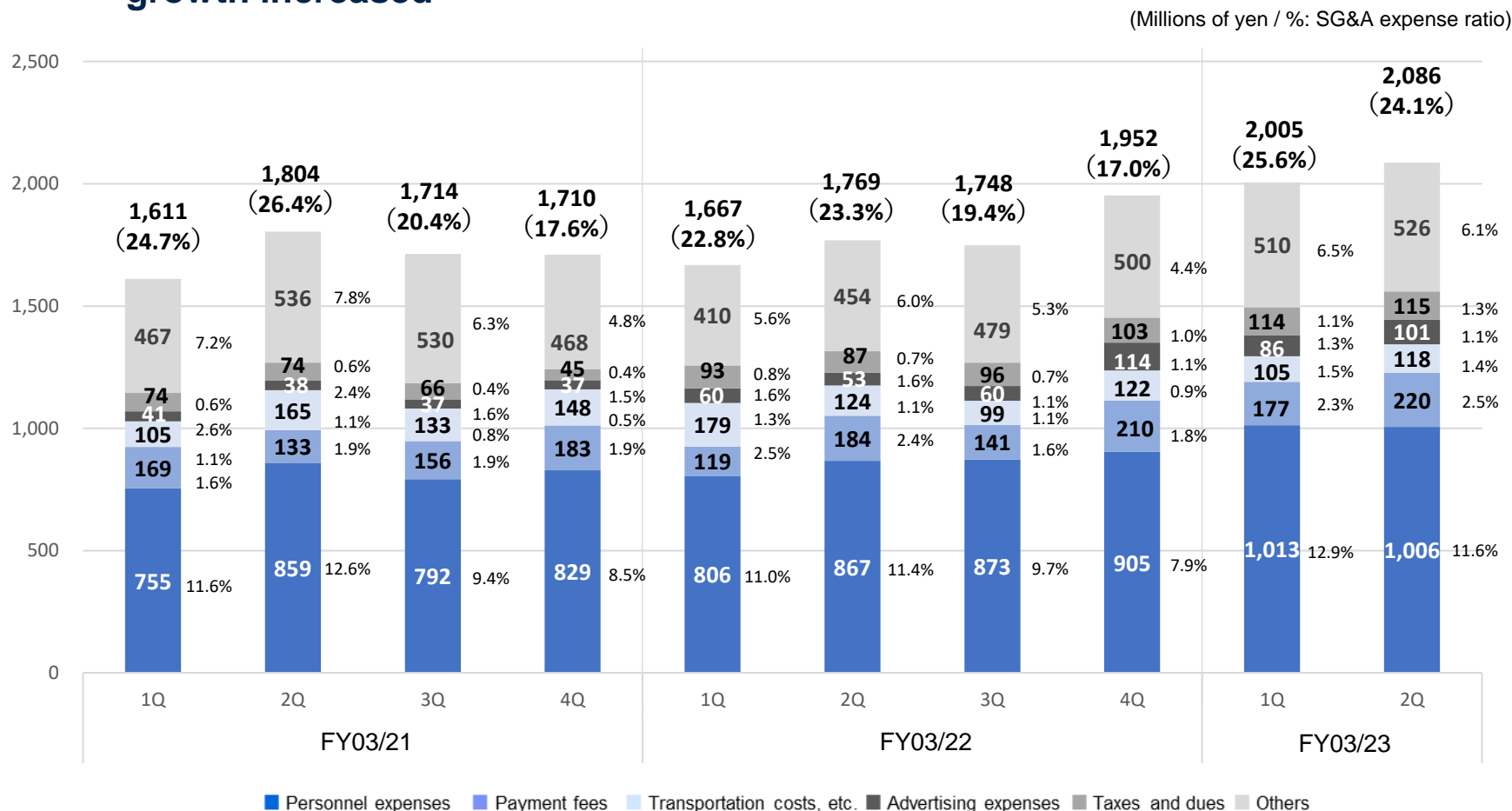
1-05 Quarterly Trend (Cost of Sales)

- Cost of sales increased from the same period last year (+414 million yen, - 4.3pt cost of sales ratio)
- Despite an increase in cost of sales due to steady performance of BPO business, the cost of sales ratio decreased from the same period last year.



1-05 Quarterly Trend (SG&A Expenses)

- SG&A expenses increased from the same period last year (+317 million yen, +0.8pt SG&A expenses ratio)
- Personnel expenses and advertising expenses as an investment for future growth increased

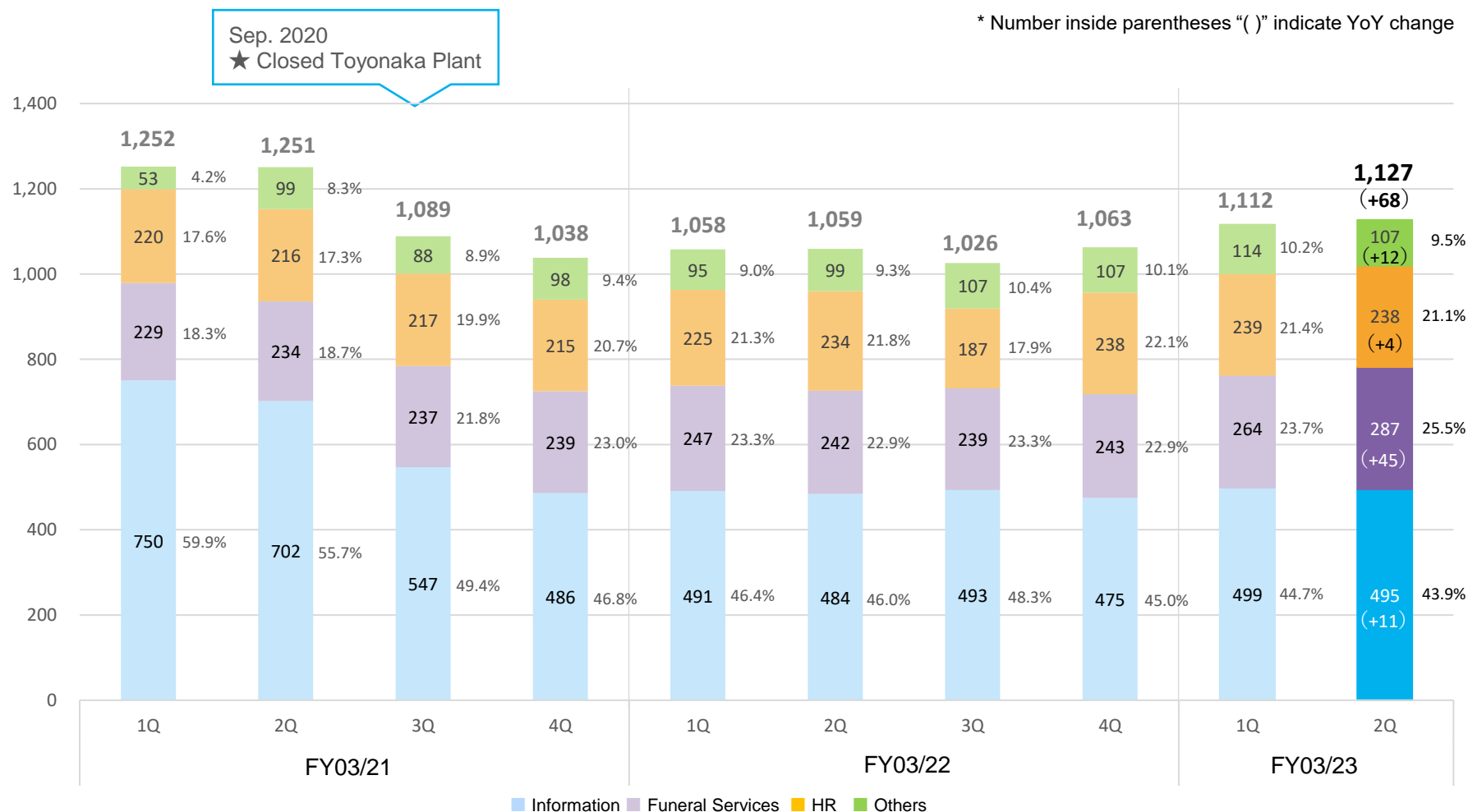


1-06 Quarterly Trend (Number of Employees)

- Strengthen human resources in anticipation of medium- to long-term growth in the Funeral Services segment.

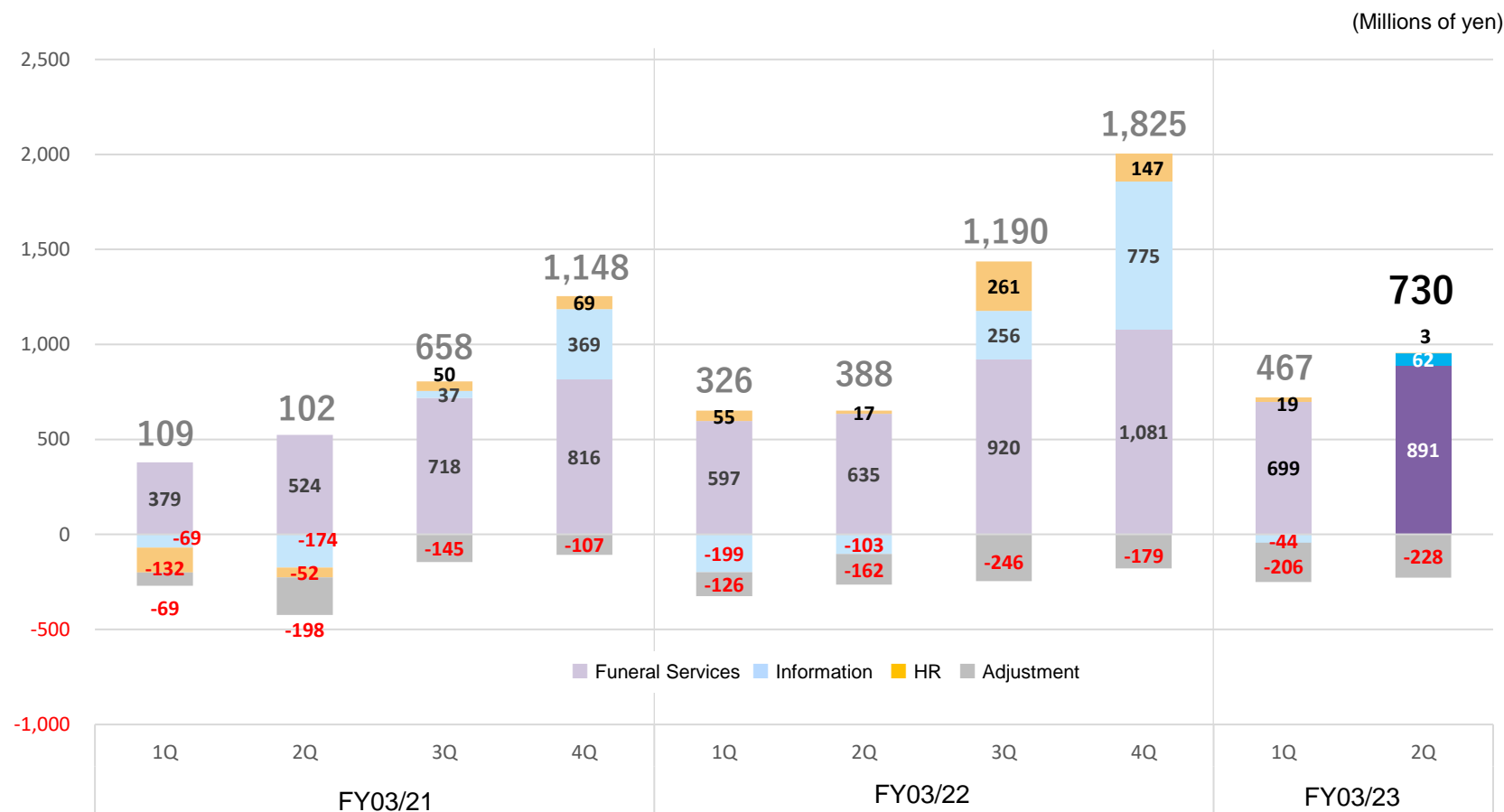
(Number of employees / %: Composition ratio)

* Number inside parentheses “()” indicate YoY change



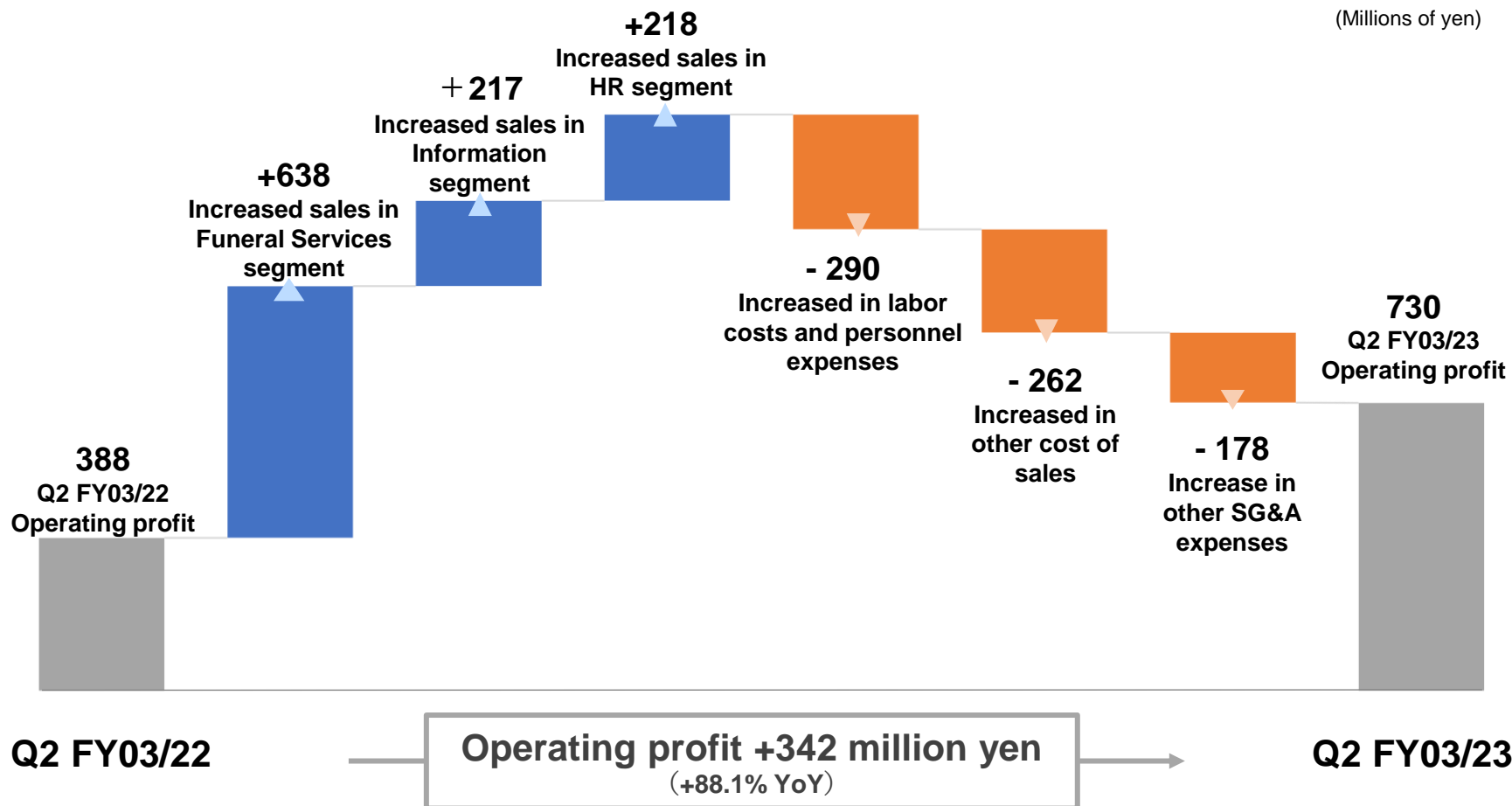
1-07 Quarterly Trend (Operating Profit by Segment)

- Operating profit increased 88.1% from the period last year due to the significant contribution of growth in the funeral home business in the Funeral segment and the maintenance of the operating rate of the printing factory in the Information segment.



1-09 Q2 FY03/23: Analysis of Change in Operating Profit (Major Items)

- Increase of sales in all business segments contributed, overall profit increased, despite overall costs increased due to labor costs and personnel costs increased due to new businesses and personnel system expansion.



Q2 FY03/23 Financial Results Summary by Business Segment

(Millions of yen)

	Net sales		YoY change		Operating profit		YoY change	
	Q2 FY03/23 [Cumulative total]	Q1 FY03/22	Amount	%	Q2 FY03/23 [Cumulative total]	Q1 FY03/22	Among	%
Funeral Services	5,170	4,261	909	21.3	1,590	1,232	358	29.1
Information	8,096	7,989	107	1.3	18	- 302	320	— (turned profitable)
HR	3,221	2,644	577	21.8	22	72	- 50	- 69.4
Adjustments, etc.			0	—	- 434	- 288	- 146	
Total	16,488	14,895	1,593	10.7	1,197	714	483	67.6

(Changes in the calculation method of profit or loss of reporting segments)

Management guidance fees paid by group companies, which were previously included in each reportable segment's profit, are included in the segment profit adjustment as a corporate expense beginning in the first quarter of the current fiscal year in order to more accurately present each segment's operating results. Because the first quarter of the previous fiscal year occurred prior to the transition to a holding company, no management guidance fees were incurred, and there was no impact on segment profit or loss.

1-11 Q2 FY03/23 Funeral Services Segment (YoY)

(Millions of yen)								
	Net Sales		YoY change		Operating profit		YoY change	
	Q2 FY03/23 (Cumulative total)	Q2 FY03/22 (Cumulative)	Amount	%	Q2 FY03/23 (Cumulative total)	Q2 FY03/23 (Cumulative)	Amount	%
Funeral Services	5,170	4,261	909	21.3	1,590	1,232	358	29.1

Operating environment

- Despite the spread of COVID, there were no restrictions on movement, and demand for confectionery and beverages, break rooms, etc. was increasing. Continued soaring fuel prices.

Net sales

- ↑ The number of cremations handled increased YoY
- ↑ Although there was a tendency to spread COVID infection, there were no restrictions on movement, and as a result, the tendency to simplify funerals was suppressed. Confectionery and beverages/break charges recovered YoY

Operating profit

- ↑ Increase due to sales growth
- Introduced a surcharge-type variable fee due to soaring fuel costs (implemented from June 2022)
- ↓ An increase in SG&A expenses due to preparations for the launch of GRAN CEREMO TOKYO, funeral service company, and upfront expenses such as sales promotion costs because the new business has just started.

1-12 Q2 FY03/23 Information Segment (YoY)

(Millions of yen)								
	Net-sales		YoY change		Operating profit		YoY change	
	Q2 FY03/23 (Cumulative total)	Q2 FY03/22 (Cumulative total)	Amount	%	Q2 FY03/23 (Cumulative total)	Q2 FY03/22 (Cumulative total)	Amount	%
Information	8,096	7,989	107	1.3	18	- 302	320	— turn profitable

Operating environment

- Demand for publication printing continued to decline. On the other hand, BPO-related needs of government and municipal agencies remained steady.

Net sales

- ↑ BPO : Steady progress due to acquisition of COVID-related projects and government projects
- ↓ Printing : In publishing and printing, comics are recovering, but reprints such as study reference books are decreasing. Commercial printing also continued to shrink, resulting in an overall YoY decrease
- ↓ Package Printing (China) : Production delays due to lockdowns and the impact of yen depreciation

Operating profit

- ↑ Printing-related: Allocating work for large-lot projects and improving the in-house production rate (factory utilization rate)
- ↑ Publication printing: Secured operation of large printing presses due to strong comics projects
- ↑ BPO: COVID-related projects continue to perform well in local governments in the western Japan area

1-13 Q2 FY03/23 HR Segment (YoY)

(Millions of yen)								
	Net sales				Operating profit			
	Q2 FY03/23 (Cumulative total)	Q2 FY03/22	Amount	%	Q2 FY03/23 (Cumulative total)	Q2 FY03/22	Amount	%
HR	3,221	2,644	577	21.8	22	72	-50	-69.4

Operating environment

- Recruitment demand is recovering, partly due to the maintenance of socioeconomic activities despite the spread of COVID-19.

Net sales

- ↑ HR Media/HR Tech: Increased hiring needs. YoY growth in both recruitment media and HR tech services
- ↑ Temporary staffing: Steady progress in COVID-19 related business continued from 1Q.
- ↓ BPO: Decreased from the same period last year due to the dropout of demand for a large COVID-19-related project in the previous year but increased compared to Q1 FY03/21.
- ↑ Recruitment: The domestic recruitment business performed steadily.

Operating profit

- ↓ BPO: Decreased from the same period last year due to the dropout of demand for a large COVID-19-related project in the previous year.
- ↑ HR Media/Temporary staffing: Increased from the same period last year, owing in part to increased advertising sales, despite an increase in advertising expenses.

1-14 Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2022	As of September 30, 2022	Difference
Current assets	31,350	24,996	- 6,354
Cash and deposits	21,662	18,337	- 3,325
Notes and accounts receivable– trade	7,131	3,900	- 3,231
Non-current assets	42,380	41,993	- 387
Property, plant and equipment	35,820	35,147	- 673
Intangible assets	916	990	74
Investments and other assets	5,643	5,854	211
Total assets	73,736	66,992	- 6,744
Current liabilities	17,492	12,046	- 5,446
Accounts payable–other	1,692	1,428	- 264
Income taxes payable	409	386	- 23
Non-current liabilities	18,723	16,411	- 2,312
Total liabilities	36,215	28,457	- 7,758
Shareholders' equity	37,239	38,171	932
Share capital	2,478	100	- 2,378
Retained earnings	26,742	27,672	930
Share acquisition rights	9	11	2
Total net assets	37,520	38,534	1,014



1-15 Shareholders return

Interim dividend for FY03/23

- ✓ Decided to distribute surplus dividends (interim dividends) based on September 30, 2022

Dividend per share | JPY7.75

Total dividend | 221 million yen

Dividend forecast for FY03/23

- ✓ Year-end dividend as originally forecast (dividend payout ratio of 15%)

Reference date	Dividend per share		
	End of Q2	End of FY	Total
FY03/22 results	0 yen 00 sen	0 yen 00 sen	0 yen 00 sen
FY03/23 Results	7 yen 75 sen	—	—
FY03/23 Forecast	—	7 yen 75 sen	15 yen 50 sen

1-16 Major initiatives in Q2 FY03/23

1. Profit increase through new funeral business and continued structural reform of information segment
2. Significant improvement in financial indicators due to improved performance
3. Steady progress in preparations for further new businesses

Profit increase through new funeral business and continued structural reform of information segment

1-16-1

Funeral Services segment

- Efficient operation of cremation furnaces
- Upselling by accepting non-encoffined items
- Establishment of a funeral planning services subsidiary
- Strengthen promotion of new businesses

- Expansion of business scale
- Acceleration of new initiatives

Information segment

- Promoting in-house production of printing plants
- Shift personnel to growth fields

About 30 people

- Further productivity improvement
- Elite human resources

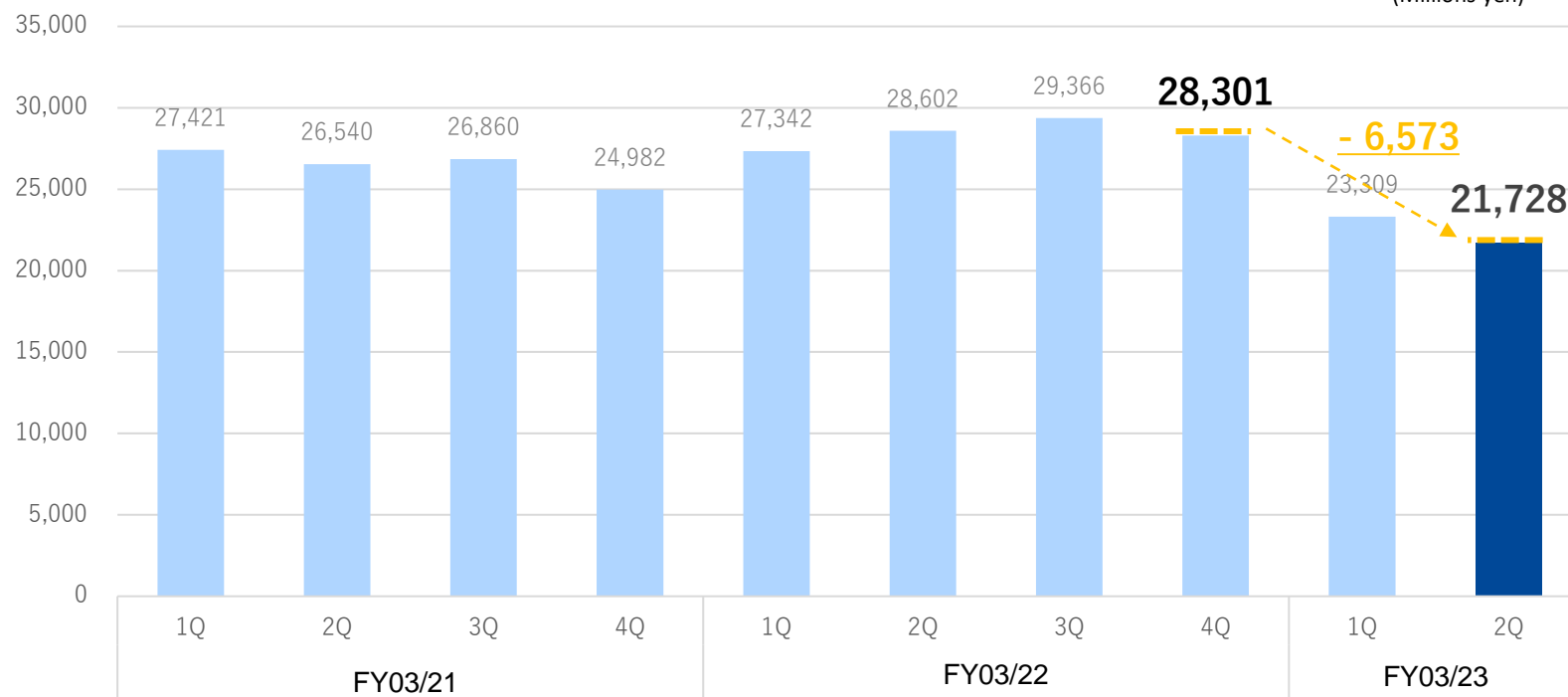
Plan and prepare measures for the second half to achieve full-year targets

Significant improvement in financial indicators due to improved 1-16-2 performance

Trends in quarterly interest-bearing debt balance

- Interest-bearing debt balance for Q2 FY03/23 is -6,573 million yen compared to the end of the previous fiscal year.
- Strengthen the foundation for active investment and sustainable business growth while improving the financial structure

(Millions yen)



1-16-3 Steady progress in preparations for further new businesses

Initiatives based on medium- to long-term business plans in the senior and end of life businesses



Financial and legal
services for visitors

Prepare



Peace of mind support business

- Recruitment of major personnel completed
 - ✓ Head of Marketing
 - ✓ Head of Product Designing
- Preparation for obtaining various related permits and licenses

→ **Aiming to start business in the current fiscal term**



Partnership with
Furnace Manufacturer

Prepare



Establishment of a furnace manufacturer

- Proceed with the design of the furnace in advance (successfully)
- Recruitment of members sequentially

→ **Considering establishment as well as partnership**

2

Initiatives in FY03/23

Funeral halls expansion

Remodeled waiting room and rest room into funeral halls.

Currently, increase the number of funeral halls with high demand,

Improving convenience for users and productivity of the entire funeral halls.

【Before】



Waiting Room

【After】



Funeral Hall

Plan to increase number of funeral halls
from 35 to **62** by August 2023

November 2022
Construction started from Kirigaya Funeral Hall
(Sequentially implemented at 5 funeral halls excluding Yotsugi)

■ Performance plan for the expansion of the funeral halls

(Millions of yen)

	FY03/23	FY03/24	FY03/25
Net Sales	0	341	951
Operating Profit	0	215	745

Status of two funeral planning services companies

Q2 continued to be strong from Q1

 KOSAIDO LIFEWELL

 GRAN CEREMO TOKYO

(Millions of yen)

	Q1		Q2		Q2 cumulative	
	Plan	Actual	Plan	Actual	Plan	Actual
Net Sales	17	44	97	210	115	254
Operating Profit	-125	-60	-81	-29	-207	-89

* GRAN CEREMO TOKYO started operation from July 2022.

Others

- **Information** Segment

- ✓ Completion of organizational restructuring to strengthen BPO business
- ✓ NFT service full-scale launch scheduled for January 2023 (postponed from October)

- **HR** Segment

- ✓ Functional enhancement of HR tech products | Progress as planned
- ✓ Participation in “Japan Reskilling Consortium” (as a matching partner)

2-03 FY03/23 Financial Forecast

(Millions of yen)

	FY03/23 Full-Year Forecast	FY03/22	YoY change	
			Amount	%
Net sales	37,800	35,361	+2,439	6.9
Operating profit	3,800	3,729	+71	1.9
Ordinary profit	3,700	3,610	+90	2.5
Profit-before income taxes	3,690	3,627	+63	1.7
Income taxes	740	17	+723	4,252.9
Profit attributable to owners of parent	2,950	3,643	-693	-19.0

*Nothing changed from the figures announced on May 14, 2022.

Promotion of Sustainability

2-04 Information disclosure based on TCFD recommendations

Governance



Sustainability Promoter Meetings
(Held by the Sustainability Promotion Office)

All KOSAIDO Group companies

※ At the Sustainability Promotion Committee meeting held twice a year, reports on climate-related risks and opportunities are received from the Governance Group of the Sustainability Promotion Office, important matters are reported to the Board of Directors, and reduction measures are supervised.

Strategy

Basic scenarios for impact assessment

Shift to a decarbonized society	Prevention of air, water and soil pollution and the shift to reusing resources
<ol style="list-style-type: none"> 1. The Japanese government's declaration that Japan will be carbon neutral by 2050 had led to the revision of materials and production processes in supply chains. 2. Companies are investing ever more aggressively in CO₂ reductions. 3. Businesses that fail to consider the environment throughout supply chains are likely to be left behind. 	<ol style="list-style-type: none"> 1. Improve water quality by 2030 through the decreasing of pollution, the elimination of waste dumping, the minimization of hazardous chemical substance discharge, halving the proportion of untreated wastewater, increasing water recycling, and a substantial increase in the safe reuse of water on a global scale. 2. Eliminate industrial pollution by constructing cyclical supply chains together with trading partners, including wastewater(liquid waste) treatment, solid waste treatment, etc. in addition to non-VOC materials.

Risk Analysis

Scenarios	Selected scenarios	Risk		
[1.5 °C] Climate policies are introduced and the rise in temperatures in the 21 st century(compared to pre-industrialization) is kept within 1.5°C through sustainable development.	SSP1-1.9 IPCC [1.5°C Special Report]	Transition risks	Policy, legal and regulatory risks	Stronger policies such as the introduction of carbon taxes to suppress GHG emissions
			Technological risks	Introduction of equipment using low-carbon technologies
			Market risks	Exclusion from supply chains
			Reputational risks	Opinions on decarbonization from shareholders and customers
[4.0°C] Climate policies are not introduced, and temperatures rise by around 4°C during the 21 st century(compared to pre-industrialization) due to fossil fuel-dependent development.	SSP5 RCP8.5	Physical risks	Acute risks	Risk of facility shutdowns due to severe disasters
			Chronic risks	Impact of rising average temperatures felt throughout supply chains

Promotion of Sustainability

2-05 Information disclosure based on TCFD recommendations

Metrics and Targets

Metrics:

GHG Protocol Scope 1, Scope 2, and Scope 3 emissions, measured with reference to the Ministry of the Environment

"Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain, Ver.2.3"

Scope:

All of the Group (KOSAIDO Holdings and consolidated subsidiaries) in Japan

Precision:

Categories with high emissions volumes are measured, in a way that enables the measurement of reduction initiatives in these categories

Scope 1+2 emissions (FY2020)

Emissions type	Scope1 (t-CO ₂)	Scope2 (t-CO ₂)	Total (t-CO ₂)
FY2020	8,693	8,358	17,050

Scope 3 emissions (FY2020)

We monitored eight categories related to the Group's business activities

Category	Type of Waste	t-CO ₂
1	Purchased products and services	66,298.48
4	Transport and delivery (upstream)	※
5	Business waste	169.48
6	Business travel	67.89
7	Employee commuting	415.49
9	Transport and delivery (downstream)	※
13	Leased assets (downstream)	609.44
15	Investment	1844.23
合計		69,405.00

*Emissions for categories 4 and 9 have been calculated as category 1 for FY2020 as we are in the process of completing a precise survey of past figures.

Reduction target

Item	Scope1+2 reduction targets	Scope3 reduction targets
FY2050 Target	Carbon neutrality	Carbon neutrality
FY2030 Target	Reduce CO ₂ emissions by 34%	To be formulated based on the status of suppliers and purchases
Emissions factor	Ministry of the Environment "Measurement Methods and Emissions Factors under the Measurement, Reporting, and Publication System"	
Reference Year	FY2020	

3

Medium-Term Business Plan 2.0 (FY2022-FY2024)

Basic Policy

- 1. Enter the funeral planning services business.**
- 2. Metamorphose into an “ultra-aging society” stock.**
- 3. Reinstate dividends and enhance shareholder returns.**

3-02 Medium-Term Business Plan 2.0 | Performance Plan (Consolidated)

(Millions of yen)

	FY03/20 Actual	FY03/21 Actual	FY03/22 Actual	FY03/23 Plan	FY03/24 Plan	FY03/25 Plan
Net sales	35,088	31,497	35,361	37,800	40,600	44,400
Operating profit	2,328	2,017	3,729	3,800	4,700	6,200
Ordinary profit	2,210	1,823	3,610	3,700	4,800	6,300
Profit before income Taxes	-1,289	349	3,627	3,690	4,800	6,300
Income taxes	731	-486	17	740	1,050	1,500
Profit attributable to owners of parent	-2,671	854	3,643	2,950	3,750	4,800

3-03 Funeral Services Segment | Business Environment & Market Trends

External

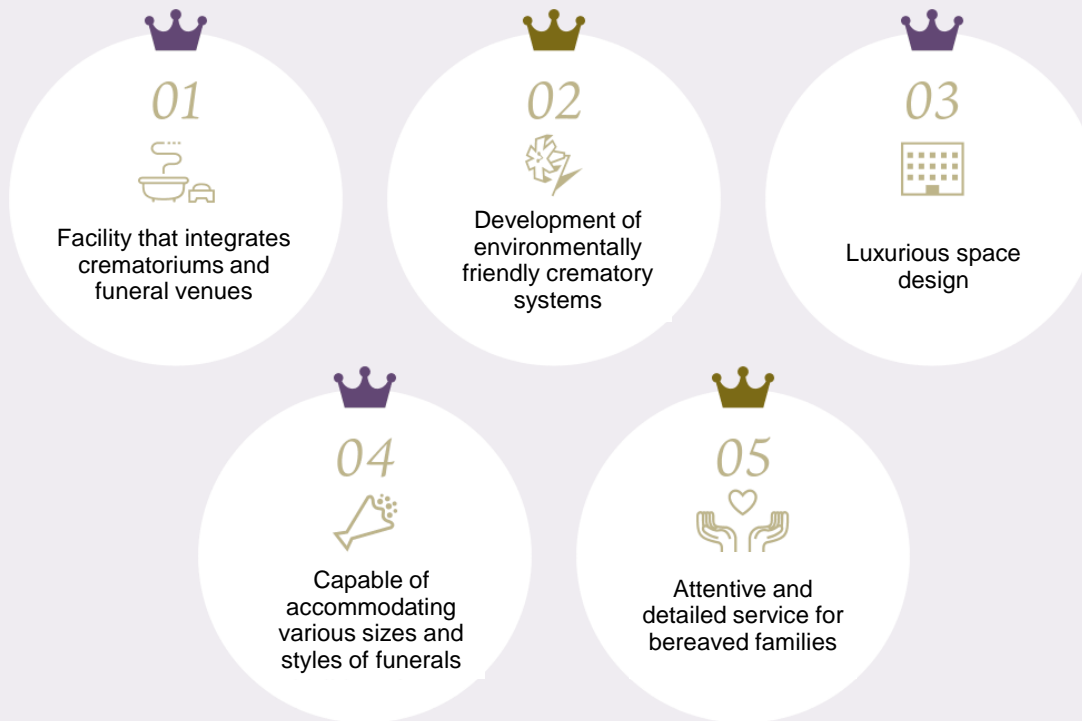
- ✓ Demographic forecasts show that the number of deaths will be on the rise (until about 2040).
- ✓ Cremation services: Crematorium ownership requires a municipal permit, creating a significant barrier to entry.
- ✓ Funeral planning services: There are no barriers to entry. In recent years, prices have fallen due to new entrants from other industries.
- ✓ Funeral formats are becoming more diverse and simplified as households and customs change, resulting in a decrease in the unit price of funerals ceremony.

Internal

- ✓ We own six crematoriums and funeral venues in Tokyo. Our superior market share has allowed us to handle a rising number of cremation services.
- ✓ Despite a declining trend in unit prices due to the simplification of funeral ceremony, sales have been secured through measures such as revising cremation fees and expanding business hours.
- ✓ There is concern that higher building and equipment repair costs, depreciation, and labor costs may put a strain on profitability.
- ✓ Began branding activities to increase the funeral industry's overall presence and improve its image.

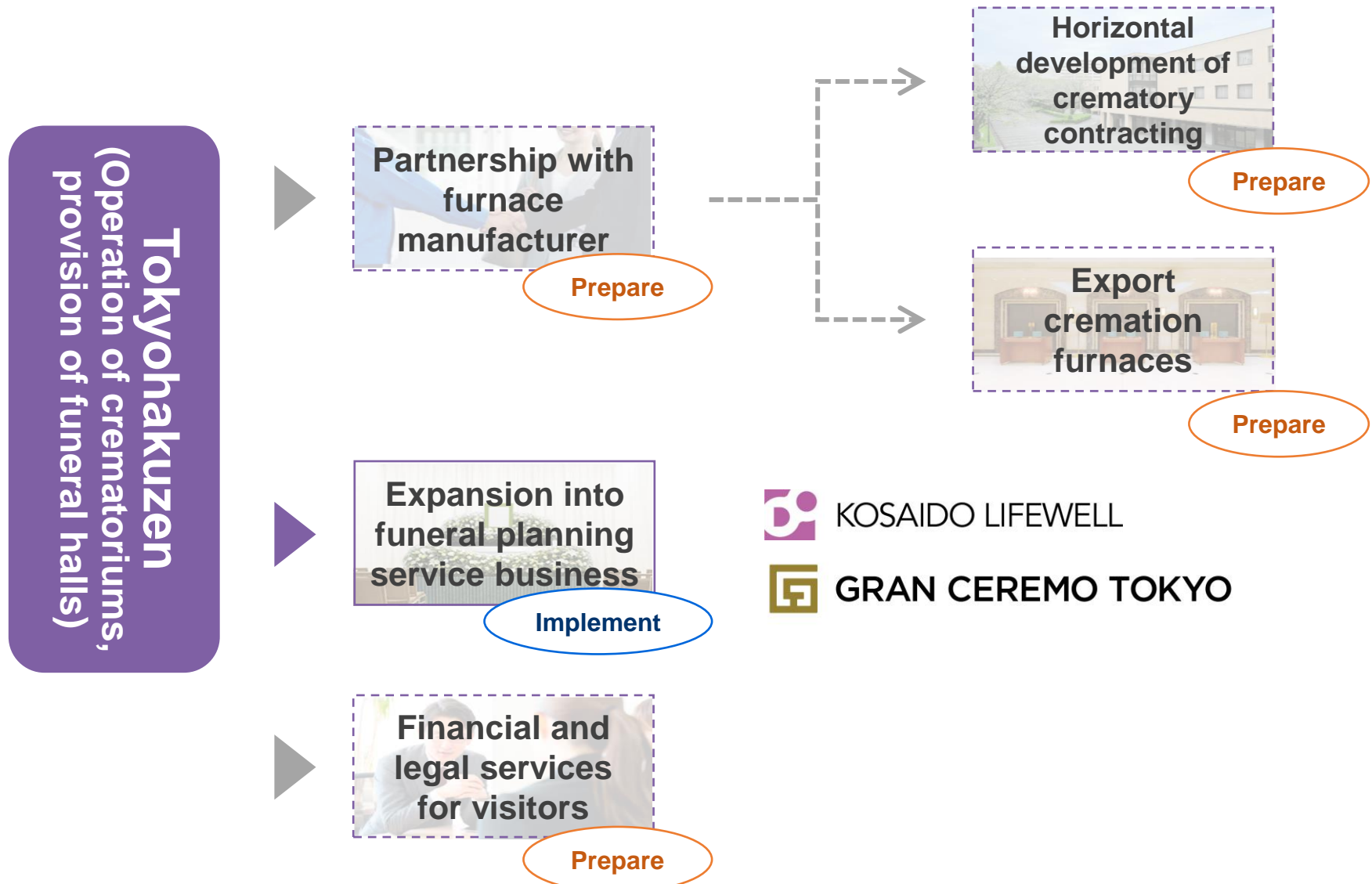
3-04 Tokyohakuzen's Strengths and Business Features

5 Reasons Why Customers Choose Tokyohakuzen



**Over 60% share of cremation services in Tokyo's 23 wards,
over 700,000 visitors per year**

Unparalleled crematoriums and funeral venues in Japan



3-06 Funeral Services Segment | Financial Plan & Business Strategy

Financial Plan

(Millions of yen)

		FY03/20 Actual	FY03/21 Actual	FY03/22 Actual	FY03/23 Plan	FY03/24 Plan	FY03/25 Plan
Funeral services segment total	Net sales	8,735	8,333	9,384	10,860	12,795	14,790
	Operating profit Old segment disclosure standards	2,564	2,437	3,083	3,380	3,970	5,110
	Operating profit New segment disclosure standards	2,564	2,437	<u>3,233</u>	<u>3,693</u>	<u>4,298</u>	<u>5,451</u>
Existing business	Net sales	8,735	8,333	9,384	9,970	10,835	11,600
	Operating profit *Old standard	2,564	2,437	3,083	3,340	3,480	3,880
	Operating profit *New standard	2,564	2,437	<u>3,233</u>	<u>3,653</u>	<u>3,808</u>	<u>4,221</u>
Funeral planning services business	Net sales	0	0	0	890	1,960	3,190
	Operating profit *No impact from change in standard	0	0	0	40	490	1,230

*Management guidance fees, which were previously included in segment profit under the old standard, are now recorded as corporate expenses included in adjustments under the new standard. This change has no impact on consolidated operating profit.

Business Strategy

Existing business | Operation of crematoriums and funeral venues

- Expand peripheral businesses (new services)
- Extend operating hours for early morning and evening ,
on the day of tomobiki

Funeral services business

- Expand funeral halls  TOKYO HAKUZEN
- Funeral services  KOSAIDO LIFEWELL  GRAN CEREMO TOKYO



3-07 Information Segment | Financial Plan & Business Strategy

Financial Plan

(Millions of yen)

		FY03/20 Actual	FY03/21 Actual	FY03/22 Actual	FY03/23 Plan	FY03/24 Plan	FY03/25 Plan
Information segment	Net sales	20,789	18,496	19,120	19,570	19,680	19,770
	Operating profit Old segment disclosure standards	55	163	377	1	80	140
	Operating profit New segment disclosure standards	55	163	<u>729</u>	<u>645</u>	<u>736</u>	<u>818</u>

*Management guidance fees, which were previously included in segment profit under the old standard, are now recorded as corporate expenses included in adjustments under the new standard. This change has no impact on consolidated operating profit.

Business Strategy

Environment

- The printing market is shrinking. Orders are being placed in ever smaller lots and with a wider range of products, putting a strain on profitability.
- Demand for outsourcing from e-commerce and other businesses, as well as government offices, is strong in the BPO market.

Strategy

- We aim for stable growth in sales and profits in the printing business while working to further improve production efficiency.
- We will promote initiatives for emerging technologies (Web 3, etc.) in order to expand business.
- We aim to establish a distinct position in the BPO market by combining numerous products such as IT services, printing, and promotions.

3-08 HR Segment | Financial Plan & Business Strategy

Financial Plan

(Millions of yen)

		FY03/20 Actual	FY03/21 Actual	FY03/22 Actual	FY03/23 Plan	FY03/24 Plan	FY03/25 Plan
HR Segment	Net sales	5,545	4,663	6,856	7,370	8,125	9,840
	Operating profit Old segment disclosure standards	159	-65	341	110	400	700
	Operating profit New segment disclosure standards	159	-65	<u>480</u>	<u>432</u>	<u>759</u>	<u>1,097</u>

*Management guidance fees, which were previously included in segment profit under the old standard, are now recorded as corporate expenses included in adjustments under the new standard. This change has no impact on consolidated operating profit.

Business Strategy

Environment

- Although employment is stagnant owing to COVID-19, demand for foreign human resources is increasing.
- The labor market is in flux, and domestic labor shortages are becoming more severe.

Strategy

- We will deploy the TalentAsia System, which is a comprehensive assistance system for foreign nationals with specific skills, across Japan.
- We will roll out a new service that solves recruitment issues using our HR technology, the TalentClip recruitment management system, at the core.

3-09 Shareholder Returns | Dividend Forecast

(Millions of yen)

	FY03/20 Actual	FY03/21 Actual	FY03/22 Actual	FY03/23 Plan	FY03/24 Plan	FY03/25 Plan
Net profit	-2,671	854	3,643	2,950	3,750	4,800
Target dividends (in exact yen)	-	-	-	443	1,125	1,440
Target dividend payout ratio	-	-	-	15%	30%	30%

- ✓ Resume dividend payouts from FY03/23 (target payout ratio: 15%).
- ✓ Implement capital allocation with the pursuit of medium-to long-term growth opportunities in mind.
- ✓ Aim for consistent dividend payout ratio of 30% starting in FY03/24 while achieving business growth.

A large, stylized white letter 'A' is centered within a light blue circle. This circle is set against a dark blue background that features a large, abstract, wavy shape on the left side, resembling a stylized 'C' or a wave. The overall design is clean and modern.

A

Appendix: Company Introduction

A-01 Company Overview

**Company
name**

KOSAIDO Holdings Co., Ltd.

**Establish
ment**

January 1949

Net sales

35,361
million yen
(FY03/22)

**Total
assets**

66,992
million yen
(as of September 30, 2022)

Net assets

38,534
million yen
(as of September 30, 2022)

**Represent
ative**

Hiroshi Kurosawa, President & CEO

**Number of
employees**

1,127 (consolidated | as of September 30, 2022)

**Market
information**

**Prime Market, Tokyo Stock Exchange
(Securities code: 7868)**

A-02 History



1984
Tokyohakuzen joined the Group
(Started ending-related business)

1970
Founded **Japan's first computer typesetting** company

1977
Launched a **job information magazine**
(Started HR services business)

1949
Founded Sakurai Toshyado
(Started information solution business)



2021
Transitioned to a **holding company structure**

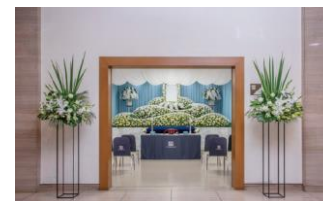


Kosaido Group

2013
Established **Vietnam subsidiary**
(Started **Foreign HR business**)



2022
Launched **Funeral planning Services**
(Kosaido Lifewell, Gran Ceremo Tokyo)



MISSION Further enrich 100-year lives

VISION A Company that creates myriad “thank yous”

VALUE Provide innovative services overflowing with gratitude through individual challenges and strong organizational connections.

Based on our **management philosophy** of “**Kosai**,” which means **contributing to society at large** and is part of our company name, we hope to be a trusted corporate group that plays a leading role in the development of society and the enrichment of people’s lives.

A-04 KOSAIDO Group

Further enrich
100-year lives.

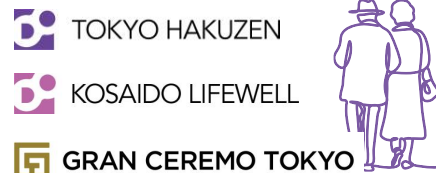


KOSAIDO Holdings

By combining the Group's strengths
in the three business domains of
Ending-related Business, Information Solutions Business,
and HR Service Business, KOSAIDO provides
comprehensive support for people's 100-year lives.

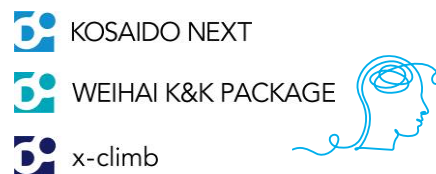
We will take on the challenge of
creating innovative services in order to achieve
a better environment, more enriching lifestyles,
and a society filled with hope for the future.

Ending-related Business



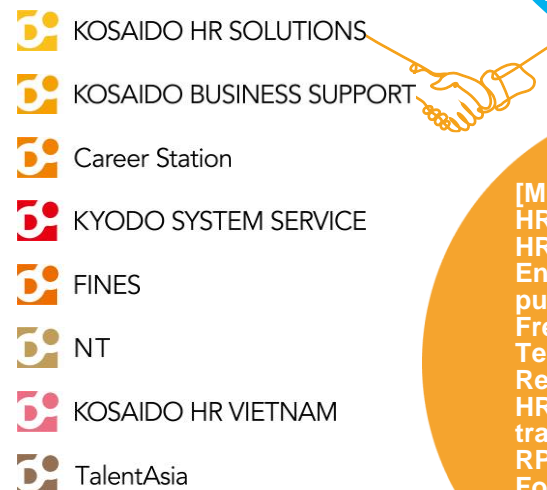
[Main businesses]
Crematory operation and
provision of funeral halls
Funeral planning services
Ending-related business

Information Solution Business



[Main businesses]
Offset printing
(publishing, commercial)
Newspaper printing
Digital printing
Package printing
IT & digital solutions
Campaign solutions
D2C business support
Digital promotion support
BPO services
Exhibition business

HR Service Business



[Main businesses]
HR media
HR media agency
Environmental magazine
publishing
Free newspaper rack agency
Temporary staffing
Recruitment
HR development, education,
training
RPO services
Foreign HR services
HR Tech services



A-05 KOSAIDO Group's SDGs Declaration

To put our corporate philosophy of "contributing to society at large" into action, we have identified and are acting on four materialities that contribute to the SDGs.

As our company name (KOSA "iDO") implies, we aspire to take action ("DO") together with our stakeholders, including our employees, to solve societal issues and create a bright future.



Economy

Providing wide-ranging support

Value creation for sustainable economic activities

Even in a fast-changing world, we will create value in collaboration with others as an innovator of sustainable economic activities with flexibility unconstrained by preconceived assumptions, in keeping with our company name, "Kosai," which means contributing to society at large and is in our DNA.



Society

Live in harmony with others

Developing equitable and diverse communities

In the coming era where people live for 100 years, we will serve as a facilitator of local communities, "putting care first," so that everyone can choose their own way of life and achieve a lifestyle of freedom both physically and mentally.



Company that guides the future in a positive direction

Environment

Protect our future

Reduce environmental burden to leave a beautiful earth to future generations.

We will strive to safeguard the Earth by reducing greenhouse gas emissions and conserving ecosystems so that the next generation of children and living creatures can coexist in harmony, and we will work with our partners to further reduce environmental risks.



Corporate Culture

Connect with smiles

Sound corporate management characterized by transparency and dialogue

We will not only comply with laws and regulations, but also promote "respect for human rights," "gender equality," and "women's empowerment" based on the SDGs' universal values, so that no one is left behind. As a result, each of us will be a mood maker who fosters a rewarding workplace and maintains a communication-rich corporate culture.



Contact

This material will be available on our company website.

If you have any comments or concerns about this presentation or other IR-related topics, please use the inquiry form below to contact us.

Inquiry Form URL:

<https://www.kosaido.co.jp/contact/>



Further enrich 100-year lives

<Precautionary note regarding this material>

The figures included in the financial forecast and other sections of this material are based on judgements and assumptions made by the Company according to currently available information. Please be aware that actual results may differ significantly from these projections due to variabilities such as uncertainties inherent in judgements and assumptions, future company operations, and changes in internal and external conditions.



KOSAI DO GROUP

広済堂ホールディングス

<https://www.kosaido.co.jp/>