



Fiscal Year Ending March 31, 2021 2Q Results Briefing Materials

internet infinity INC.

Securities identification code: 6545

November 19, 2020

- 1. Summary of business results for 2Q of fiscal year ending March 31, 2021**
 - 2. Financial summary for 2Q of fiscal year ending March 31, 2021**
 - 3. Full-year earnings forecast for fiscal year ending March 31, 2021**
- (Supplementary information)

Summary of business results for 2Q of fiscal year ending March 31, 2021

The novel coronavirus pandemic caused revenue to fall, but earnings grew through cost reductions.

Upward revision of full-year earnings forecast

			YoY change
Sales:	1,692 million yen	(Profit margin)	-90 million yen
Operating income:	133 million yen	(7.9%)	+6 million yen
Ordinary income:	162 million yen	(9.6%)	+33 million yen
Net income:	89 million yen	(5.3%)	+5 million yen

Main factors behind these business results

- Revenues from Company-owned Record Book locations and web solutions decreased year-over-year, as the pandemic discouraged people from using our services and imposed restrictions on our operations.
- We worked to secure profits by advancing measures to improve operations in order to minimize losses from decreased sales, and by implementing scheduled leave for employees.
⇒ We also received employment adjustment subsidies, and profits increased year-over-year at each stage.
- We revised our earnings forecast upward in light of our performance during the first half of the year, and after reassessing the premises upon which our forecasts for the second half of the year were based.

Record Book

- ✓ Reduced usage of our services caused by seniors staying indoors led to fewer users.
⇒ The pace of recovery following the lifting of the state of emergency has been faster than anticipated.
- ✓ The number of new franchised location openings fell due to the pandemic, but we still added 15 new locations compared to a year ago.

Web Solution

- ✓ Restrictions were placed on our sales activities for a period of time, and consequently, efforts to obtain new business produced weak results.

Home-Centered Services

- ✓ Our home-visit eldercare and in-home eldercare support services managed to avoid user attrition thanks to the relationships we forged with our communities over the years, and our ambulant care services were only minimally impacted.

Overall

- ✓ We worked to secure profits by advancing measures to improve operations in order to minimize losses from decreased sales, and by implementing scheduled leave for employees.
⇒ Portions of the leave allowance were recorded as extraordinary loss. Revenues from subsidies such as employment adjustment subsidies, granted as per special measures, were recorded as non-operating and extraordinary incomes.

Financial summary for 2Q of fiscal year ending March 31, 2021

Healthcare Solution

871 million yen

51.5% (down **0.4** percentage points YoY)

Record Book

Offers 3-hour rehab-based day services focusing on physical exercise instructions



Segment-by-segment percentage makeup of sales

FY 2021/03
2Q

2Q of FY 2020/03

100 million yen

介護支援専門員サイト
ケアマネジメント
オンライン®

CARE MANAGEMENT ONLINE

仕事と介護の両立支援サイト



6.0% (down **2.1** percentage points YoY)

Web Solution

Marketing support for the senior market

Support for those balancing their professional and caregiving duties

Home-Centered Service

622 million yen

36.8% (up **2.1** percentage points YoY)

Home-Centered Service

In-home eldercare support

Home-visit eldercare

Ambulant eldercare



豊かな日常生活のお手伝い
フローバークアステーション

わがるかいご
相談センター

97 million yen

5.7% (up **0.4** percentage points YoY)

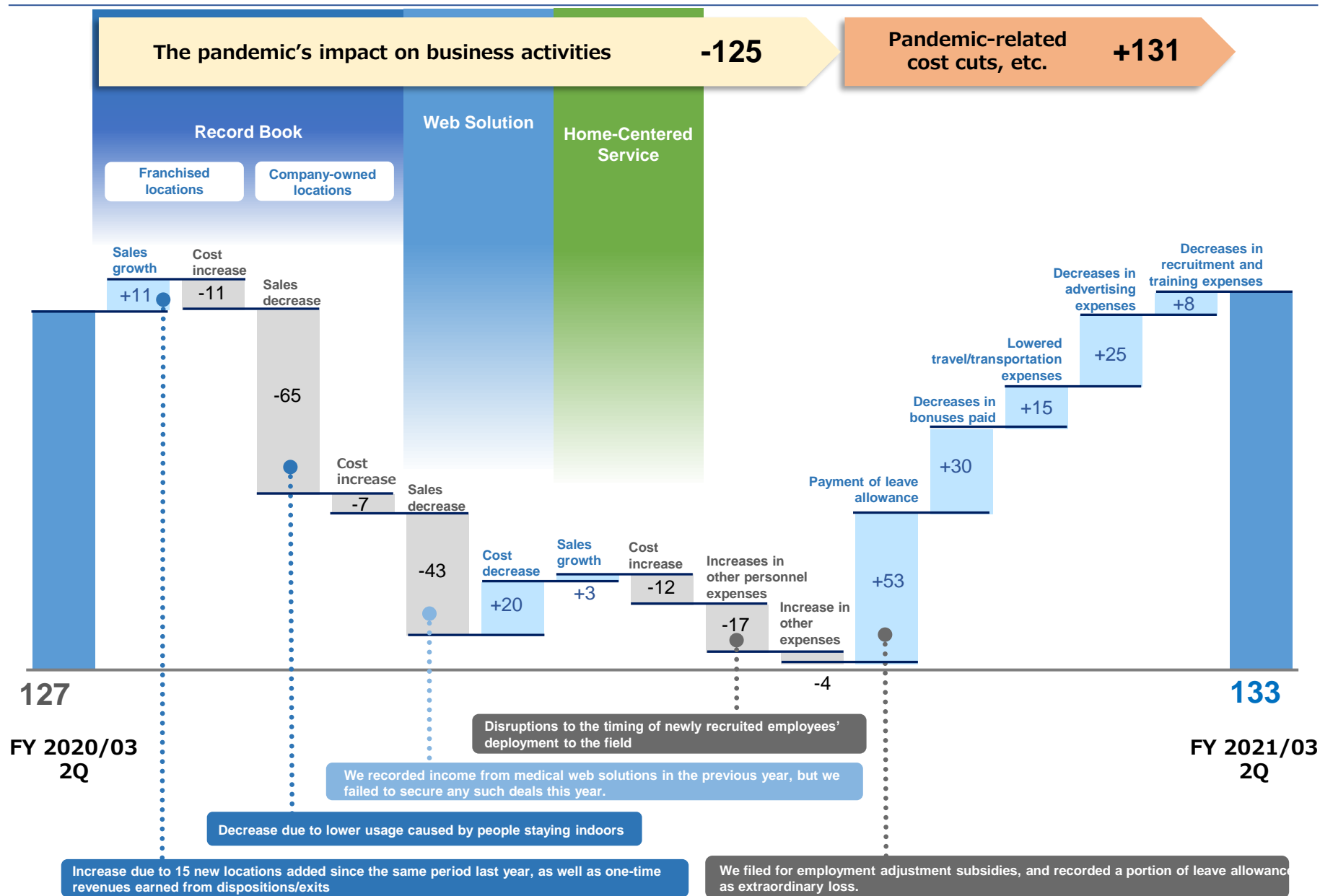
Care supplies + new businesses

Leasing and sales of care supplies

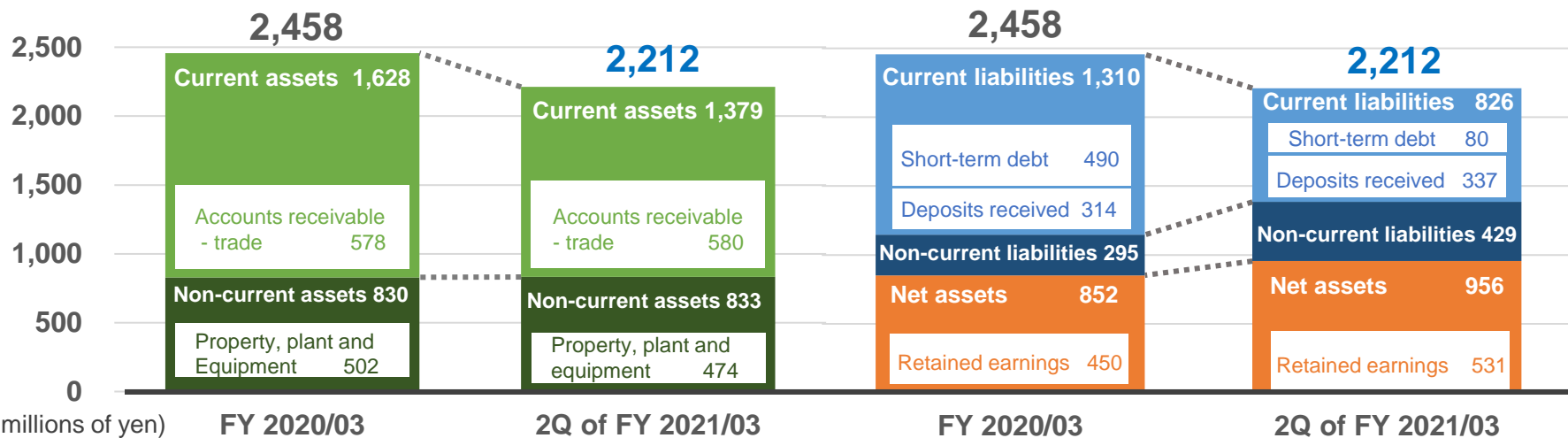


Record Book's franchised operations grew in both sales

(in millions of yen)			2Q of FY 2020/03			2Q of FY 2021/03			Increase/decrease amount (increase/decrease rate)	
	Sales	Percentage makeup	Operating income	Sales	Percentage makeup	Operating income	Sales	Operating income		
Healthcare Solution Total	1,163	65.3%	198	1,070	63.2%	193	-93 (-8.1%)	-5 (-2.8%)		
Record Book	926	51.9%	154	871	51.4%	146	-54 (-5.9%)	-7 (-4.8%)		
Company-owned locations	500	28.1%	80	435	25.7%	42	-65	-37		
Franchised locations	425	23.8%	74	436	25.7%	104	+10	+29		
Web Solution	143	8.1%	26	100	6.0%	12	-43 (-30.0%)	-13 (-52.5%)		
Marketing for the senior market	47	2.7%		42	2.5%		-4			
Support for those balancing their professional and caregiving duties	64	3.6%		57	3.4%		-7			
Medical	31	1.8%		1	0.1%		-30			
Others (Care supplies + new businesses)	93	5.3%	18	97	5.8%	34	+3 (+3.9%)	+15 (+83.8%)		
Home-Centered Service Total	619	34.7%	188	622	36.8%	207	+3 (+0.5%)	+19 (+10.5%)		
Adjustments	—	—	-259	—	—	-267	—	-7		
Total	1,783	100%	127	1,692	100%	133	-90 (-5.1%)	+6 (+4.9%)		



Balance sheet for 2Q of fiscal year ending March 31, 2021



(in millions of yen)

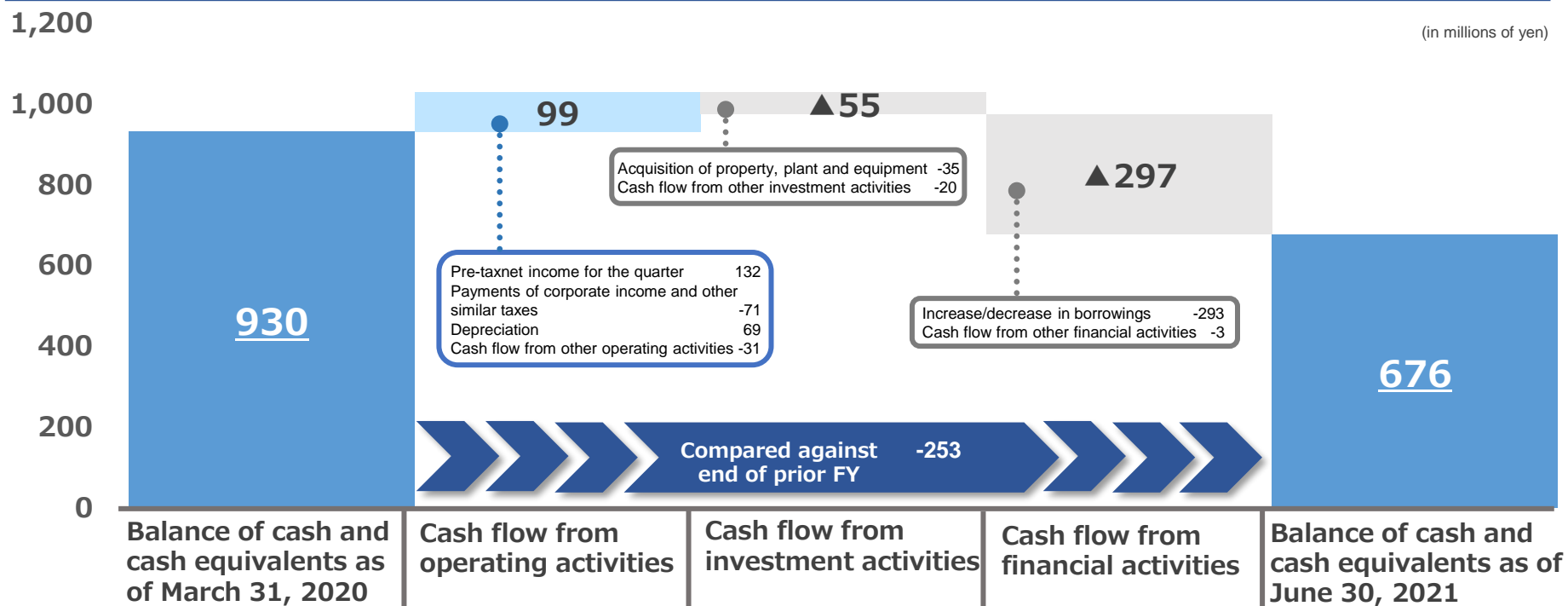
	FY 2020/03	2Q of FY 2021/03	Increase/decrease
Current assets	1,628	1,379	-249
Cash and cash deposits	930	676	-254 ①
Accounts receivable - trade	578	590	+12
Other	120	112	-8
Non-current assets	830	833	+3
Property, plant and equipment	502	474	-28
Intangible assets	23	37	+13
Investments and other assets	304	322	+18
Total assets	2,458	2,212	-246

① The balance of cash and cash deposits were adjusted in line with the recovery of operating cash flows.

② Taking on of new debt

③ Portions of this were disposed in July in the form of restricted stock compensation for board executives and other personnel.

	FY 2020/03	2Q of FY 2021/03	Increase/decrease
Current liabilities	1,310	826	-484
Short-term debt	490	80	-410 ①
Deposits received	314	337	+23
Other	506	408	-98
Non-current liabilities	295	429	+134
Long-term borrowings	187	321	+134 ②
Other	108	108	-0
Total net assets	852	956	+104
Capital	252	252	-
Capital surplus	237	237	-
Retained earnings	450	531	+81
Treasury shares	-87	-64	+23 ③
Total liabilities and net assets	2,458	2,212	-246



	2Q of FY 2020/03	2Q of FY 2021/03	YoY increase/decrease
Cash flow from operating activities	140	99	-41
Cash flow from investment activities	-96	-55	+41
Cash flow from financial activities	-114	-297	-183
Net increase (decrease) in cash and cash equivalents	-69	-253	-184
Cash and cash equivalents at beginning of period	429	930	+501
Cash and cash equivalents at end of period	360	676	+316

High-standard measures to prevent the virus's spread

- ✓ **We work to protect the health of users and employees, and maintain continuity of service while acting as a social infrastructure.**



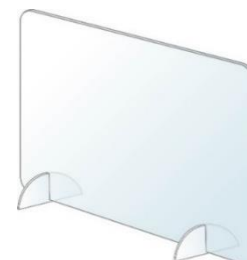
Vigorous adherence to mask-wearing and temperature checks for employees and users



Disinfecting and ventilation of facilities and shuttle vehicles



Maintaining social distance



Acrylic partitions inside facilities

⇒ The number of users, which fell in response to the pandemic, are now on a recovery trend.

<See p.12, "User count trajectory">

Topics

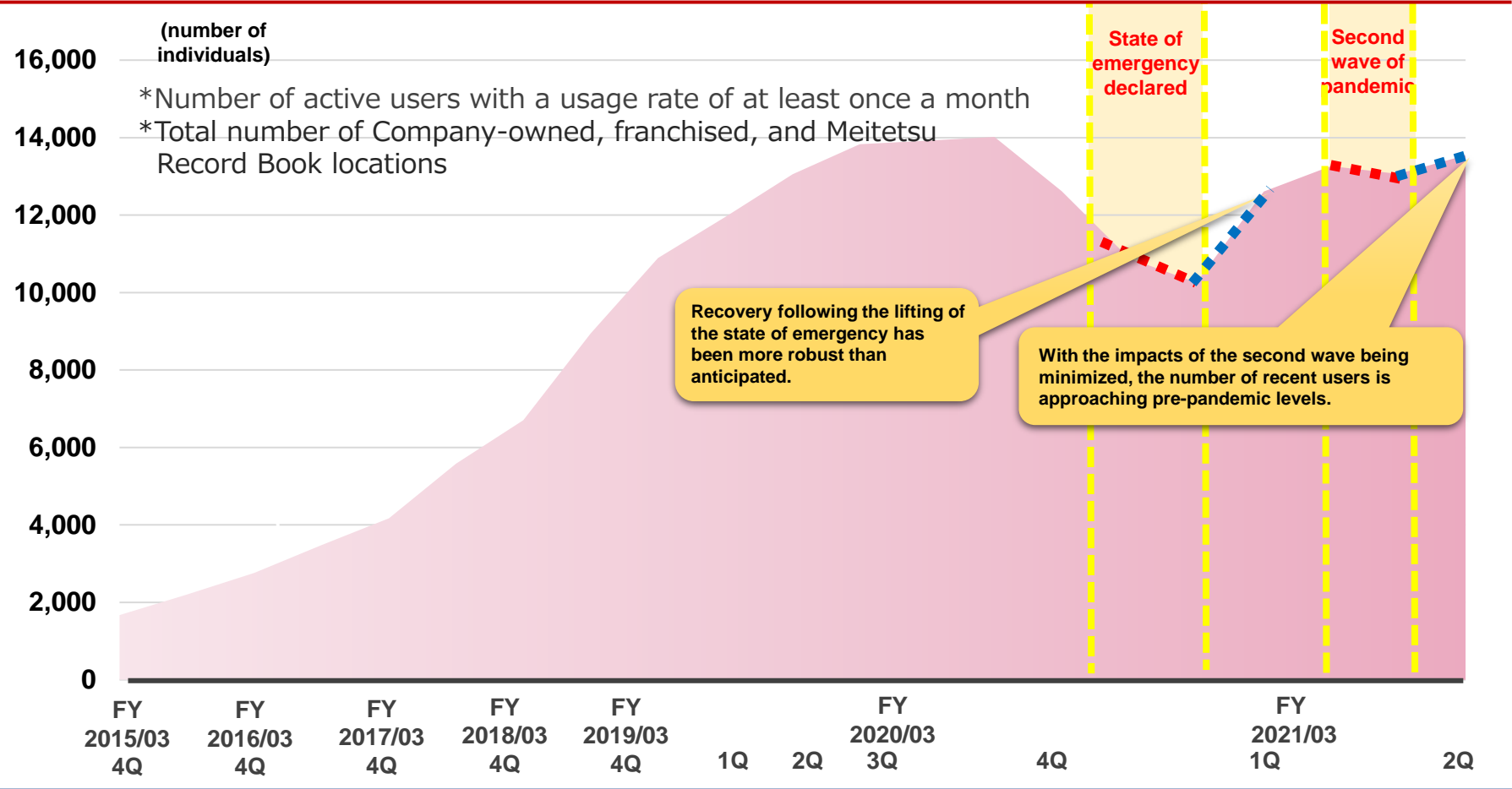
- ✓ **Franchised locations have continued to post growing revenues and profits overall.**
Total number of locations: A YoY increase ⇒ increased sales
New location openings: Limits imposed on sales efforts aimed at opening new locations; delayed openings ⇒ decreased sales
- ✓ **Active rollout of new endeavors to encourage usage** <See p.14, "Record Book / Rollout of new services">
⇒ Rollout of in-home services (including home-visit service and safety confirmation service)

The continued reluctance to go outside has led to a renewed awareness of the importance of habitual physical exercise by seniors.



Usage is now recovering, driven by vigorous adherence to infection prevention measures and new endeavors.

Record Book / Monthly user count trajectory

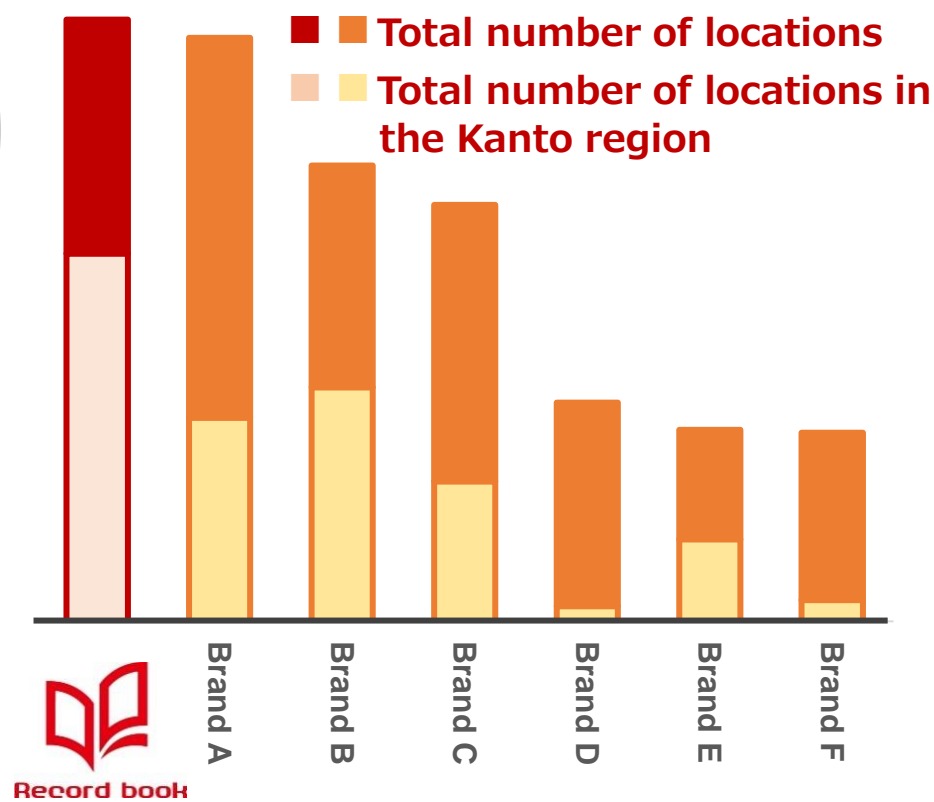


The Record Book brand grew to 198 locations overall.

⇒ 3 new Company-owned locations, 4 franchised locations, and one Meitetsu Record Book location have been added as of this current second quarter.



To become a leading company in rehab-based day services



(As of September 30, 2020, based on our own research)

Merch sales at Record Book locations

- ✓ We began a pilot program to sell merchandise to users at certain Record Book locations developing services that are not covered by eldercare insurance.
⇒ Mineral water, brand-name confectionery, bedclothes, food items, etc.

The merchandise has been popular with users, offering them something besides exercise to look forward to, and we are expanding it to other locations.

⇒ This has helped to lower cancellation rates and increase users.



Products from Kewpie Corporation, among others, are displayed at Record Book locations.

New food/nutrition content added to the Record Book app

- ✓ Enhanced content for active, health-conscious seniors

NEW - Exercise regimens that can be easily done at home

Useful tips, such as recipes and food/nutrition columns written by experts
Seniors who have become limited in where they go because of the pandemic can access content related to exercise, nutrition, and food, which are essential aspects of improving lifestyle habits.

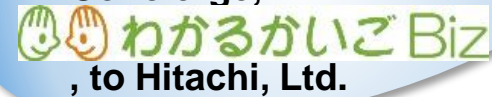


Content provided by All About, Inc.

Web Solution

- ✓ **We plan on mounting innovative sales efforts that harness online capabilities in order to steadily gain new business.**
- ✓ **We will actively grow our “Wakarukaigo” service in order to capitalize on the increased demand for in-home eldercare brought about by pandemic-induced lifestyle changes.**

On October 2020, we began providing Eldercare Concierge,



Home-Centered Service

- ✓ **The impacts of the pandemic have been small compared to Record Book.**
- ✓ **Looking at home-visit eldercare, revenue per user grew thanks to the additional compensation we secured during the latter half of the previous fiscal year.**

Overall

- ✓ **In addition to scheduled closures and receiving employment adjustment subsidies, we actively implemented cost-saving measures, including reassessments of our marketing strategy, while keeping a close eye on lifestyle changes that may outlast the pandemic.**
- ✓ **We maintained a work scheme that incorporates remote working and staggered working hours, primarily among central office employees.**

Full-year earnings forecast for fiscal year ending March 31, 2021

Upward revision of full-year earnings forecast published on May 15, 2020

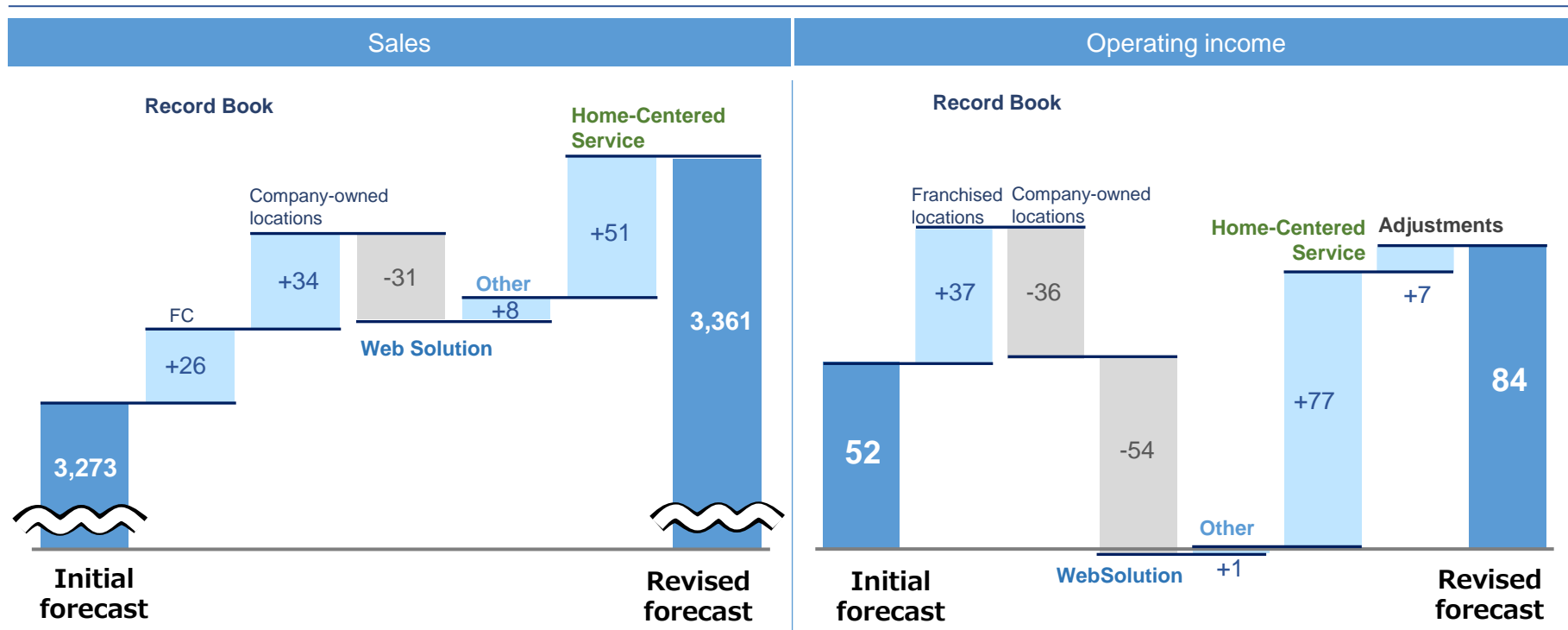
(in millions of yen)	FY 2021/03 Initial forecast	FY 2021/03 Revised forecast	Increase/decrease rate against initial forecast	(Reference) FY 2020/03	YoY increase/decrease	FY 2021/03 2Q performance	Progress rate (Measured against revised projections)
Healthcare Solution	2,087	2,125	+1.8%	2,357	-9.8%	1,070	50.4%
Record Book	1,672	1,733	+3.6%	1,908	-9.2%	871	50.3%
Company-owned locations	850	855	+4.1%	986	-10.3%	435	49.2%
Franchised locations	822	848	+3.2%	921	-8.0%	436	51.4%
Web Solution	225	194	-13.9%	264	-26.5%	100	51.8%
Other (care supplies, etc.)	189	197	+4.1%	184	+7.2%	97	49.5%
Home-Centered Service	1,185	1,236	+4.3%	1,218	+1.5%	622	50.4%
Sales total	3,273	3,361	+2.7%	3,575	-6.0%	1,692	50.4%
Operating income (Operating margin ratio)	52 (1.6%)	84 (2.5%)	+61.7%	216 (6.1%)	-60.8%	133 (7.9%)	157.1%
Ordinary income (Ordinary income rate)	45 (1.4%)	161 (4.8%)	+257.4%	216 (6.1%)	-25.4%	162 (9.6%)	100.6%
Net income (Net income margin)	29 (0.9%)	127 (3.8%)	+333.5%	122 (3.4%)	+3.9%	89 (5.3%)	70.3%

Upward revision of full-year earnings forecast published on May 15, 2020

Continued uncertainties regarding the pandemic's impacts on economic activity

=> Revision of earnings forecast, in response to performance during the first half of the year, as well as to reevaluations of the premises on which second-half forecasts were based

(in millions of yen)			FY 2020/03			Revised forecasts for FY 2021/03			Increase/decrease amount (increase/decrease rate)	
			Sales	Percentage makeup	Operating income	Sales	Percentage makeup	Operating income	Sales	Operating income
Healthcare Solution Total			2,357	65.9%	399	2,125	63.2%	242	-231 (-9.8%)	-157 (-39.3%)
Record Book			1,908	53.4%	307	1,733	51.5%	163	-174 (-9.2%)	-144 (-47.0%)
Company-owned locations			986	27.6%	135	885	26.3%	11	-101	-123
Franchised locations			921	25.8%	172	848	25.2%	151	-73	-20
Web Solution			264	7.4%	45	194	5.8%	16	-70 (-26.5%)	-28 (-63.3%)
Other (Care supplies + new businesses)			184	5.2%	46	197	5.9%	62	+13 (+7.2%)	+16 (+35.0%)
Home-Centered Service Total			1,218	34.1%	335	1,236	36.8%	374	+17 (+1.5%)	+38 (+11.4%)
Adjustments			—	—	-518	—	—	-531	—	-12
Total			3,575	100%	216	3,361	100%	84	-214 (-6.0%)	-131 (-60.8%)



Record Book

- ✓ The impact of usage decline during the first half of the fiscal year was smaller than initially expected.

Web Solution

- ✓ We anticipate that there will be dips in usage during the second half as an outbreak occurs again.
- ✓ No major changes will be seen throughout the end of the fiscal year, and results will remain sluggish.

Home-Centered Service

- ✓ Usage decline will be small, and results will outperform initial expectations.

Overall

- ✓ There will be less cuts to operating expenses, such as through scheduled closures, during the second half of the fiscal year.

Some of the premises regarding the pandemic's impacts were revised in response to the first half of the fiscal year.

Premise on which forecast was based	Revised forecast				Initial forecast			
External circumstances	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
	×	▲	▲	▲	×	▲	●	●
The pandemic will spread during the first quarter, and the economy will slow significantly as constraints to economic activity, such as people staying indoors, take hold. The situation will remain uncertain throughout the fiscal year, with concerns of another outbreak in the winter.					The pandemic will peak during the first quarter. Constraints to economic activity, such as people staying indoors, will significantly slow the economy down. It is anticipated that the economy will be on its way to recovery during the second quarter, and return to normal during the third quarter.			
Healthcare Solution	YoY sales/profits (1Q and 2Q are based on actual figures)				YoY sales/profits			
Record Book	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
	↘	↘	↘	↘	↓	↓	↘	↘
The number of new location openings will be drastically reduced compared to a year ago. The number of users for existing locations (both Company-owned and franchised), which will have decreased in the first quarter, will begin to recover fairly early in the second quarter, but it is anticipated that usage will decline again during the third and fourth quarters. In terms of profit, the impact of reduced personnel costs (through scheduled closures, etc.) will diminish near the end of the fiscal year, and it is anticipated that fewer new location openings will lead to lower costs.					Sales efforts aimed at opening new locations will be drastically reduced, primarily in the first quarter, and the number of new openings for the year will fall sharply. Existing locations (both Company-owned and franchised) will be hit hard by decreased usage during the first quarter, and then gradually recover from the second quarter onwards. In terms of profit, it is anticipated that fewer new location openings will lead to lower costs, and that personnel expenses will be reduced through adjustments to how staff are deployed at the locations.			

Some of the premises regarding the pandemic's impacts were revised in response to the first half of the fiscal year.

Premise on which forecast was based		Revised forecast				Initial forecast			
	Web Solution	1Q ↓	2Q ↘	3Q ↗	4Q ↘	<p>The focus of sales efforts will shift from in-person calls to online. New business will remain weak for the second half of the fiscal year, as we will likely struggle to secure any large-scale project comparable to the ones we took on during FY 2020/03. In terms of profit, it is anticipated that decreased sales will lead to decreased costs.</p>			
	Other (care supplies, etc.)	1Q →	2Q ↗	3Q ↗	4Q ↗	<p>Business will not be affected by the pandemic for the most part, and we expect demand for in-home care supplies and other items to continue its growth.</p>			
Home-Centered Service		1Q →	2Q ↗	3Q ↗	4Q ↗	<p>Ambulant care services will be somewhat impacted, but home-visit and in-home care services will remain largely unaffected. Slight improvements will be seen in home-visit care, partly due to the securing of additional compensation and other similar income.</p>			
		1Q ↘	2Q →	3Q →	4Q →	<p>We will be limited in our ability to make in-person calls to obtain new business during the first quarter. In terms of profit, it is anticipated that decreased sales will lead to decreased costs and personnel expenses, as well as cuts to advertising spending.</p>			
		1Q ↘	2Q →	3Q ↗	4Q ↗	<p>There will be a slight downturn in the first quarter, but it is anticipated that demand for in-home care supplies and other items will grow.</p>			
		1Q ↘	2Q →	3Q →	4Q →	<p>Home-visit and ambulant care services will see a slight downturn in the first quarter, but will recover during the second quarter, and return to normal from the third quarter onwards. In-home care services will not be significantly affected throughout the year.</p>			

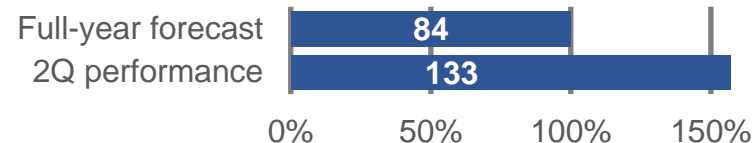
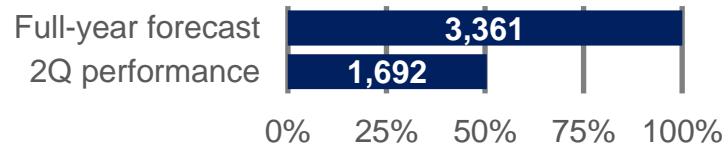
Performance measured against revised earnings forecast for FY ending March 31, 2021

(in millions of yen)

Sales

Operating income

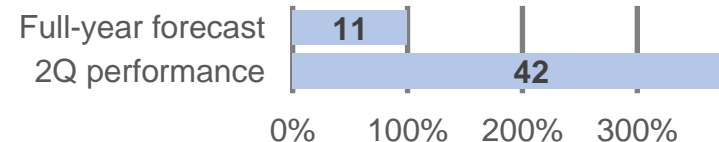
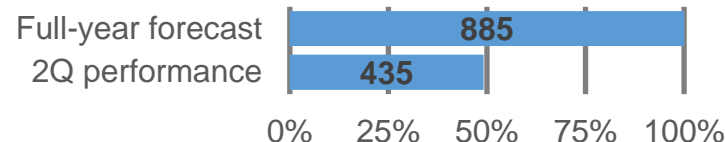
Total



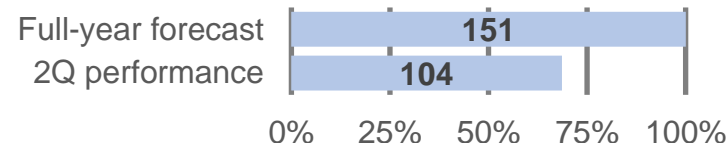
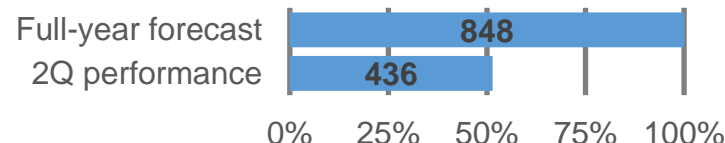
✓ Factoring in past winter usage trends, it is anticipated that the pandemic will exert its impact to a considerable degree during the second half of the fiscal year, and we expect sales figures to be similar to those of the first half of the year.

✓ In light of sales forecasts for the second half of the fiscal year, and the fact that the effect of cost reductions from measures such as scheduled closures will be limited compared to the first half of the year, we expect to record an operating loss during the second half.

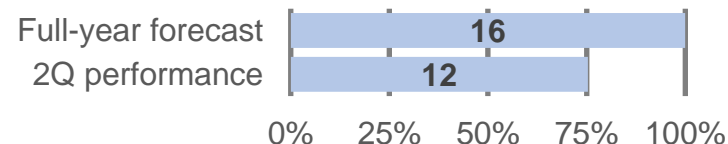
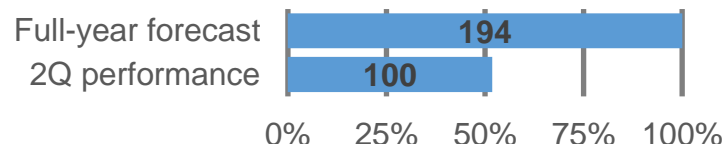
Record Book
(Company-owned
locations)



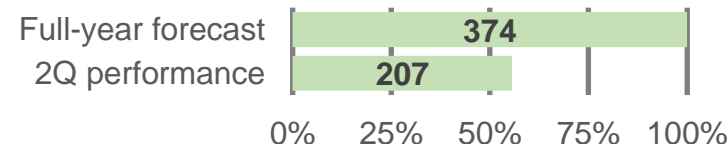
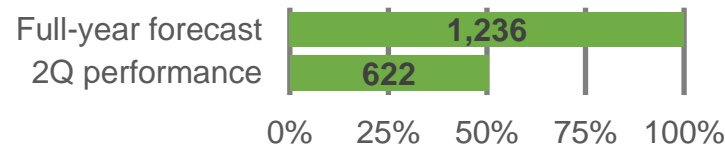
Record Book
(Franchised
locations)



Web Solution



Home-Centered
Service



**(Supplementary
information)**

Business description

Established	May 7, 2001
Capital	252,302,686 yen (as of September 30, 2020)
Location of headquarters	Gate City Ohsaki, East Tower 4F, 11-2, Ohsaki 1-chome, Shinagawa-ku, Tokyo 141-0032, Japan

Representative

Representative director Keiichi Beck

Executives

(As of June 30, 2020)

Representative director	Keiichi Beck
Executive vice-president	Kazunari Ogawa
Executive director	Taku Fujisawa
Executive director	Kenji Hoshino
Director (external director)	Hiroomi Kaneko
Director (external director)	Kazuhisa Takeuchi
Corporate auditor	Shinya Kinugawa
Corporate auditor	Masahiko Sato
Corporate auditor	Tatsuo Watanabe
Executive officer	Mitsutoshi Nakajima
Executive officer	Junpei Ogura
Executive officer	Yasuhiko Ueno

Number of employees 329 (full-time employees)

Listed market The Tokyo Stock Exchange Mothers market (securities code: 6545)

(as of September 30, 2020)

ISMS certification acquired

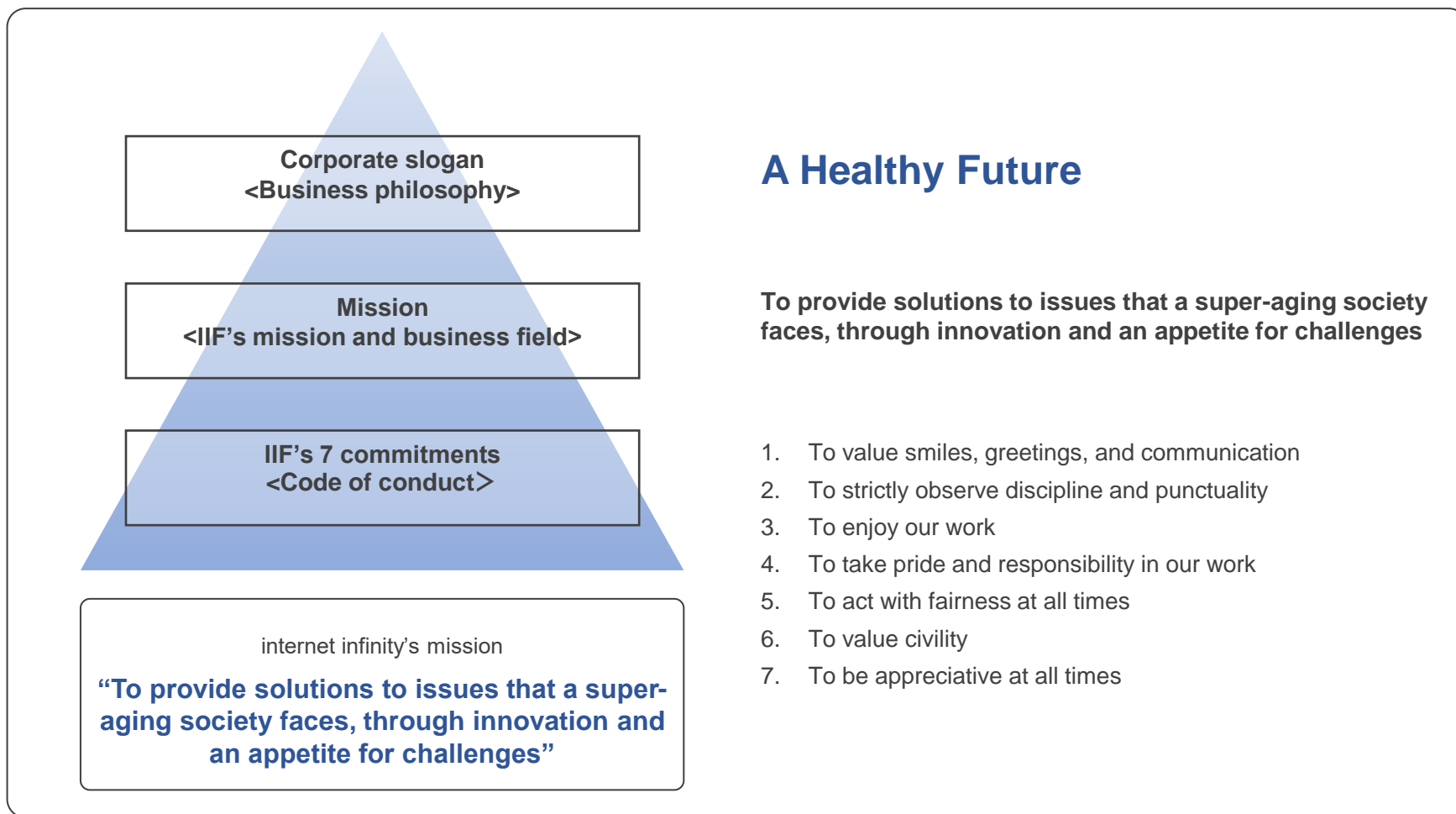


In January 2016, internet infinity was approved for certification under the Information Security Management (ISMS) conformity assessment by the Japan Information Processing and Development Center (JIPDEC), and was registered as a certified company.

- Certification Registration No. JP16/080384
- Certificate registration scope
 1. Marketing support for the senior market
 2. Support for those balancing their professional and caregiving duties
 3. Services to help improve customer satisfaction among members

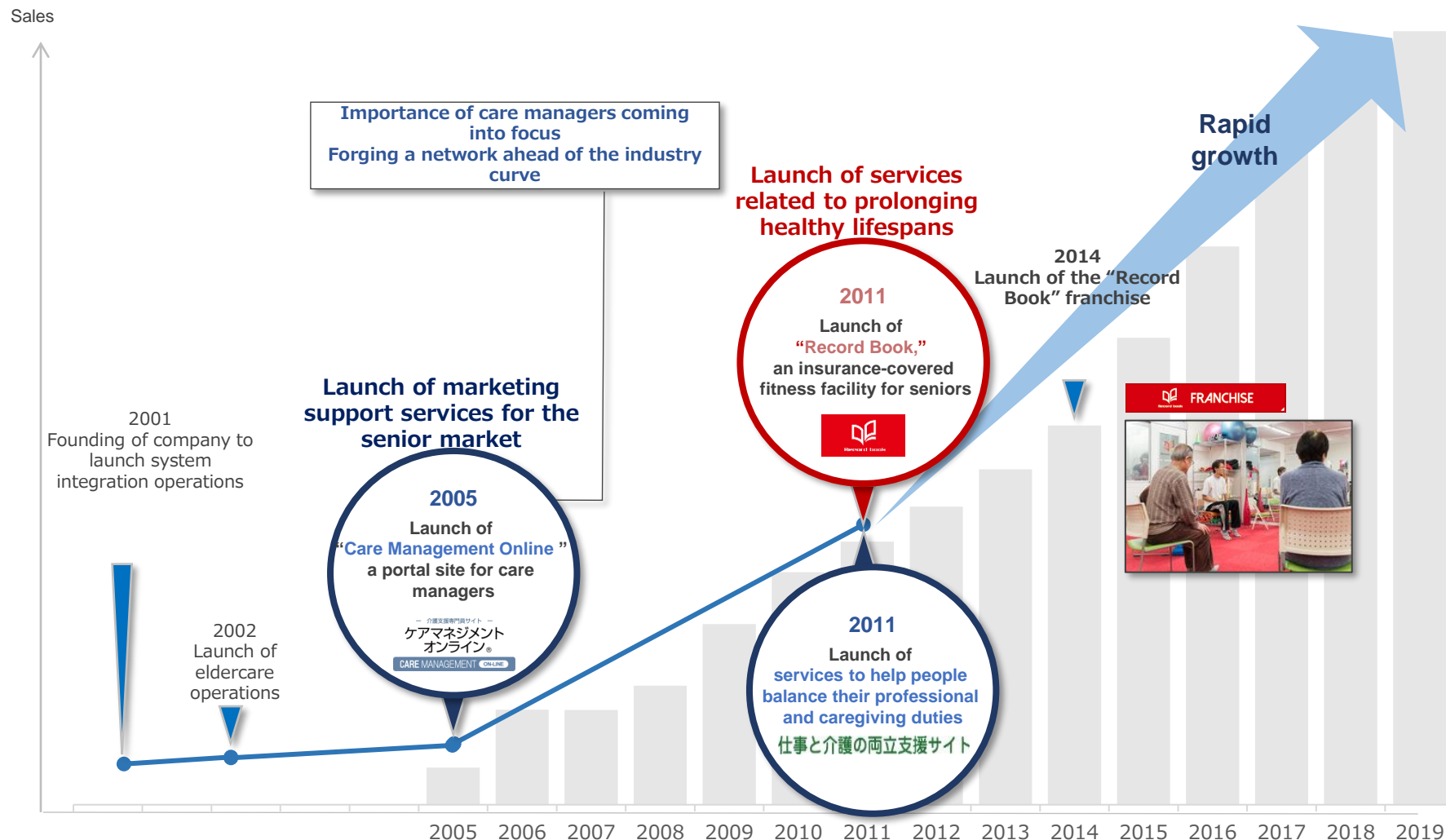


We aim to **prolong people's "healthy lifespan"** through our services.

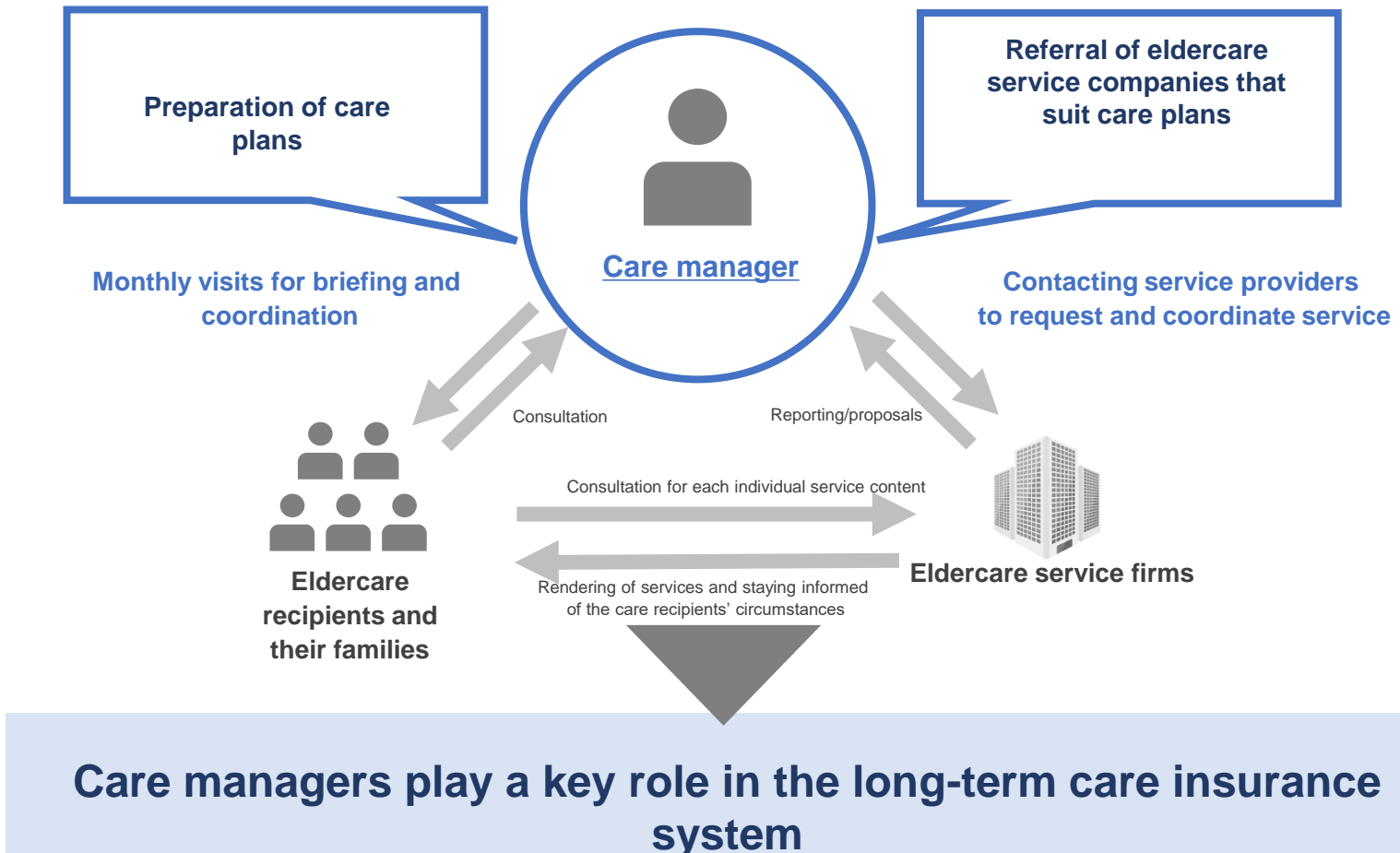


Note: IIF is short for internet infinity INC., our company name.

Rollout of new healthcare services through our double pillar of real-world and online operations



Care managers prepare care plans, and are highly influential in making eldercare service decisions



Care Management Online

Free registration

internet infinity operates one of the largest portal sites for care manager support in the country.

Number of registered care managers

Approx. **60%** (some 96,000 managers)

Number of registered site users

Approx. **160,000** users
of all care managers in Japan



*There are a total of some 160,000 care managers in Japan as of March 2019.

Care Management Online has established itself as an essential tool for care management work.

Main duties of a care manager

Preparation of care plans and documents required in filing for long-term care insurance coverage

- Preparation of care plans
- Long-term care insurance filing service
- Preparation of contract documents, etc.

Staying informed of latest legal/governmental developments

- Obtaining latest updates on legal matters, such as the Long-Term Insurance Care Act.

Eldercare consultations

- Monthly visits and various consultations

Staying informed of industry news

Care Management Online

Various forms, templates, and manuals are available to download.

The website is a one-stop download source where users may obtain materials for each service type (in-home eldercare, home-visit eldercare, home-visit bathing care, day services, etc.), including templates of documents required for carrying out work, such as contracts, work logs, important explanatory materials, and consent forms, as well as manuals.

Providing latest relevant information regarding long-term care insurance and government matters, such as Long-Term Insurance Care Act amendments

Users can obtain governmental information and information that is relevant to care managers, such as legislative amendments, on a regular basis.

Information on eldercare service firms throughout the country, as well as latest eldercare info

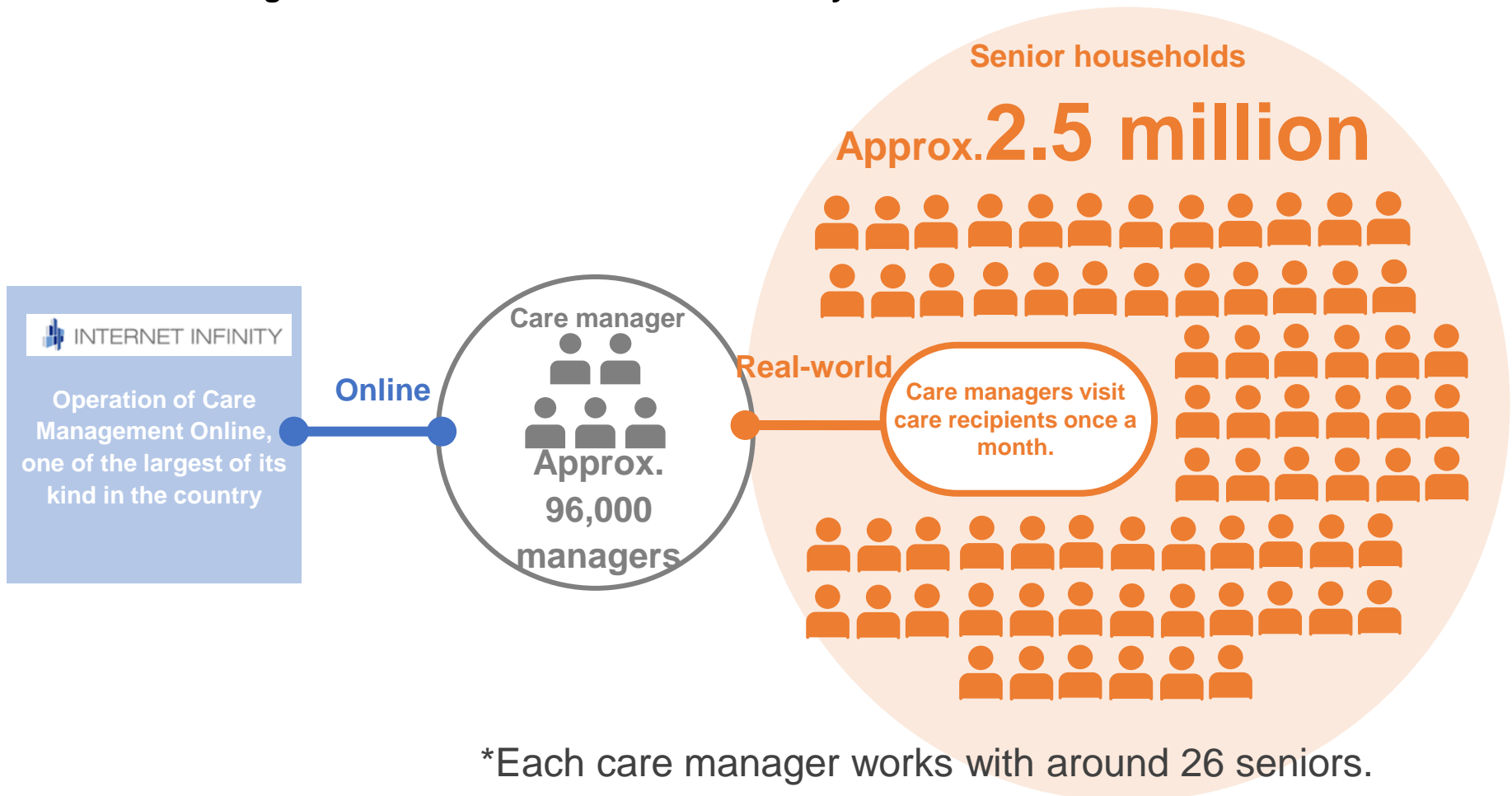
Online searches for eldercare service firms and facilities in the care recipient's vicinity
The website supplies information such as opinion poll results for matters relevant to eldercare.
Care managers can also ask each other for advice, ask questions, and exchange information.

Articles regarding the Welfare and Medical Service Agency, the Ministry of Health, Labor, and Welfare, and eldercare-related organizations, as well as corporate press releases on products and services that are relevant to eldercare, are posted on the website.

The website posts press releases from government agencies, organizations, and corporations, and provides the latest news on the eldercare industry.

A care manager network that is among the largest in the country with the ability to reach senior households

Care Management Online connects internet infinity with senior households.



Offers 3-hour rehab-based day services focusing on physical exercise instructions

(Main care subjects: Those who have been certified as needing level 1 or 2 support, or level 1 or 2 long-term care)

Feature 1

High membership retention rate

(1) Environments are designed to encourage use of our facilities by care recipients.

Expert-level exercise instruction

A space that does not feel like a eldercare environment

Hospitality



Maximum number of participants

18 per session (morning and afternoon)

Usage:

1.5 to two times a week

(2) Proactive participation by users who wish to stay healthy

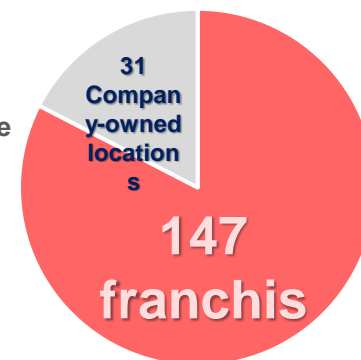
Feature 2

Increasing number of franchised locations

(2) Franchisees recoup their investments in a little over two years.

- The ability to attract users through both online and real-world means as well as the high membership retention rate allow for a fairly short investment recouping period.
- A reliable and robust support system

(2) Approaches from potential franchisees increased after internet infinity went public.



As of September 30, 2020

Feature
3

By harnessing one of the largest care manager networks in the country, Record Book can attract users through both online and real-world means.

Online marketing efforts

Care Management Online allows us to identify care managers in communities that have a Record Book location, giving us the ability to directly send them information about newly opened locations and tour offers.



A portal site designed to help care managers perform their jobs

Care Management Online

Local care managers

Senior eldercare recipients

Referral

Care managers visit care recipients once a month.

Real-world marketing efforts

In-person calls to local care managers; notification of newly opened locations and tour offers

Facility tours

Contract

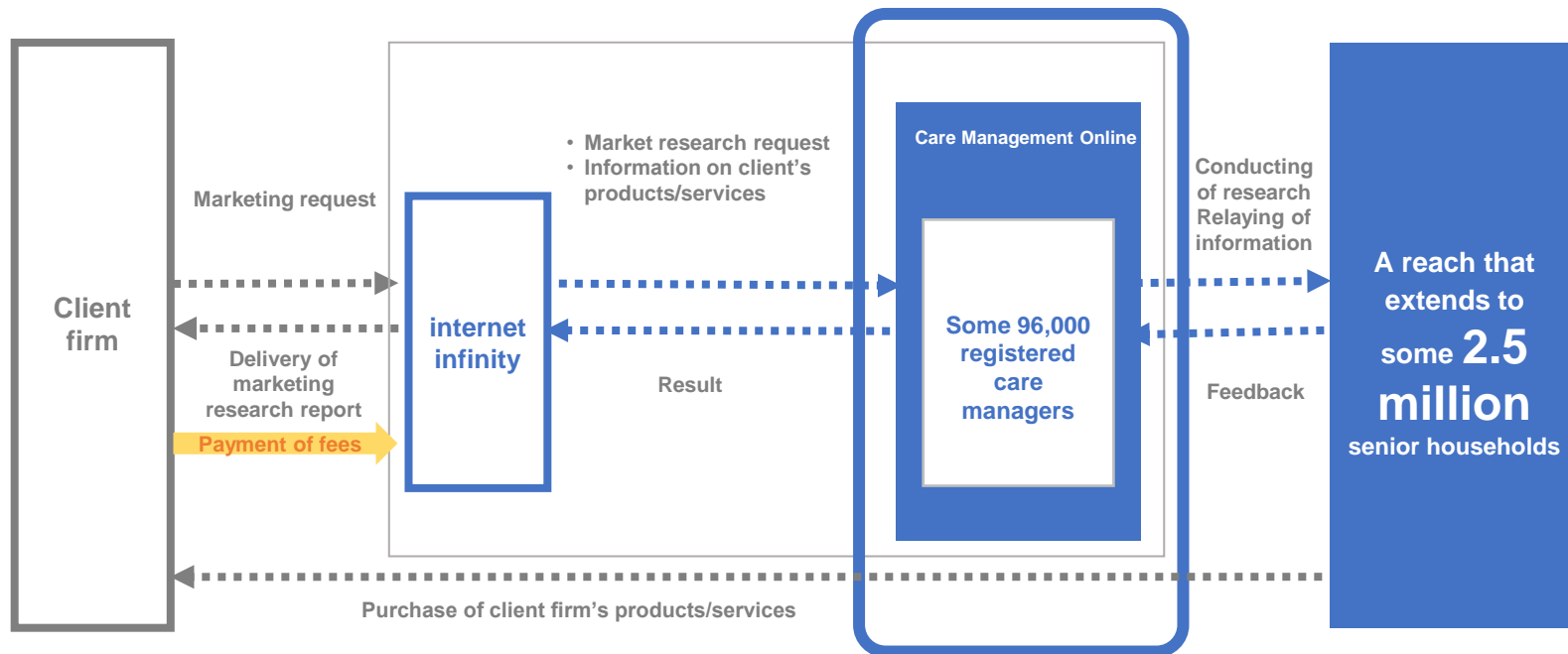
Record Book



Record book

Marketing support services that leverage one of the largest care manager networks in the country, with a reach that extends to some 2.5 million senior households

A care manager network that is among the largest in the country



Leading food manufacturer Marketing support related to the development and production of eldercare food

Development and production of eldercare food

- ① Request for tasting research of eldercare food
- ② Purchase of Care Management Online ad space
- ③ Distributing of tasting samples of eldercare food

Various marketing requests

Delivery of research report

internet infinity

介護支援専門員サイト
ケアマネジメント
オンライン®
CARE MANAGEMENT ONLINE

Care managers

Implementation of marketing efforts through the use of Care Management Online

- ① Distributed to families of senior eldercare recipients via care managers
- ② Banner ads and tie-in ads posted on Care Management Online
- ③ Tasting samples of eldercare food distributed to family caregivers via care managers

Seniors and family caregivers

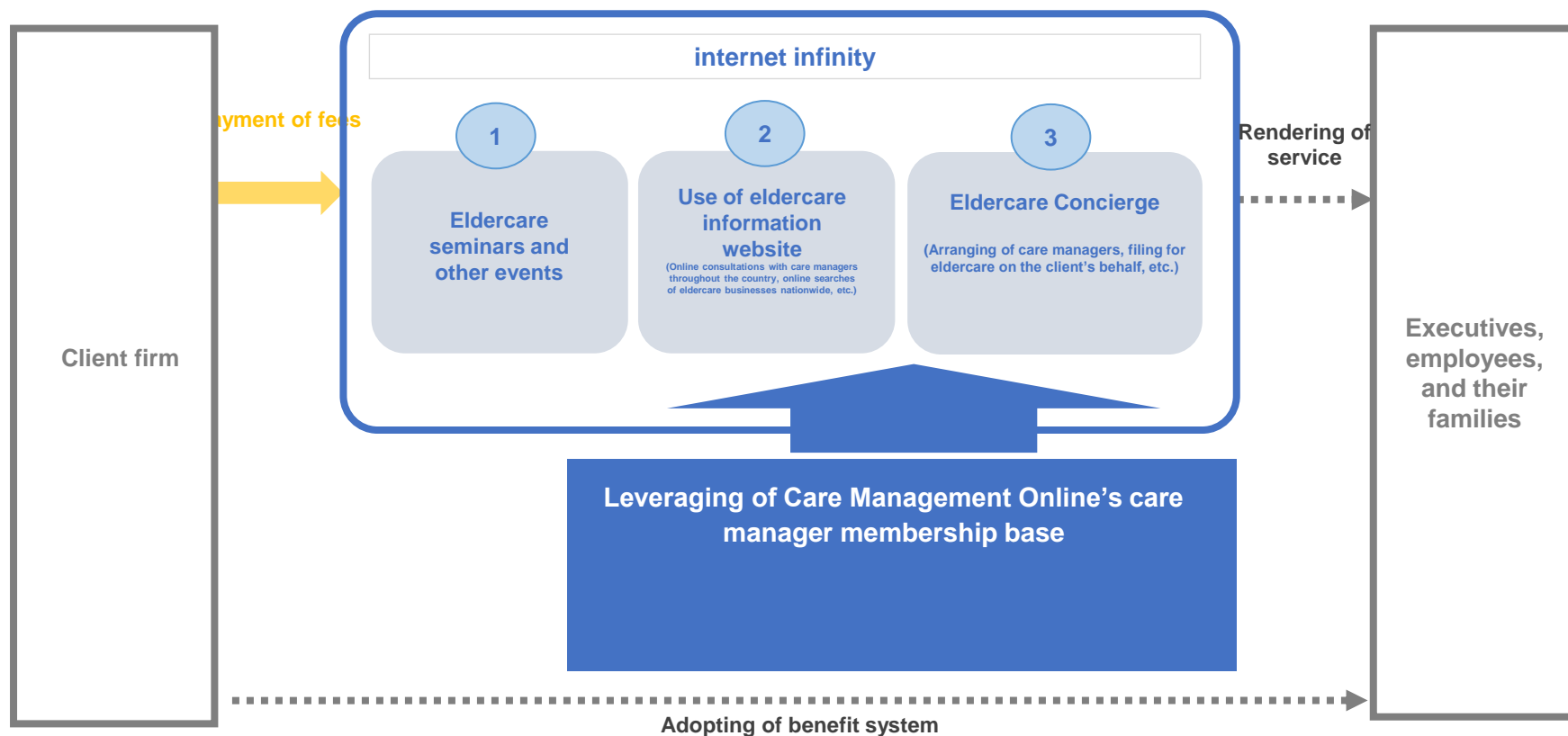
Tasting of eldercare food samples; responding to questionnaires

**Over 170 firms have adopted these services, with a membership of some 2 million people.*
The services have mainly been introduced as part of the firms' benefit program.**

The services offer Internet-based support to employees of adopting firms who must balance their professional and caregiving duties.

**Low-cost, high-value solutions made possible through
the use of Care Management Online**

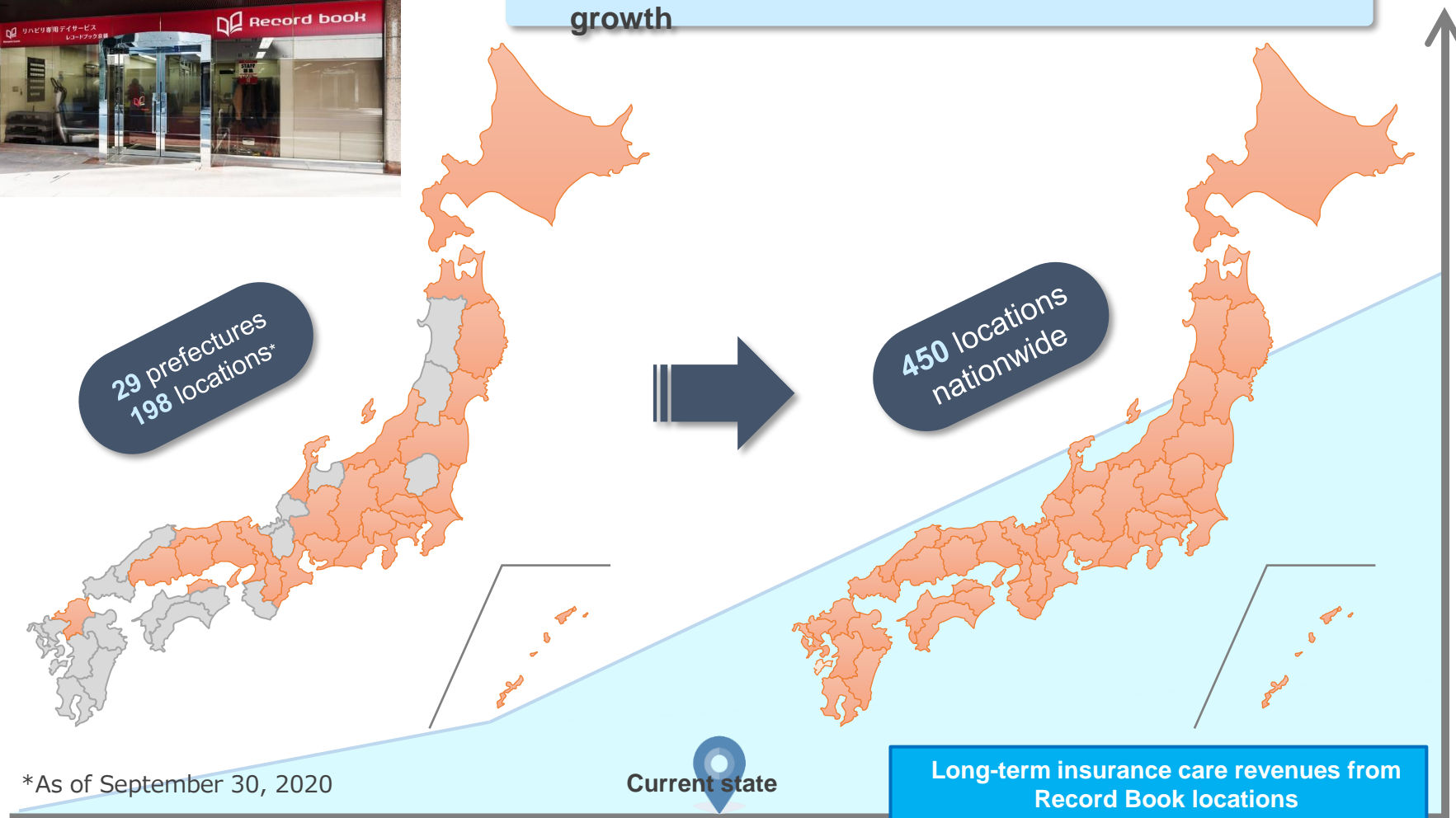
*Total number of group firms who
have adopted these services



Building a platform of Record Book locations by taking the franchise nationwide



- Early attainment of **450 locations** nationwide
- Establishing a solid **customer base** through user growth

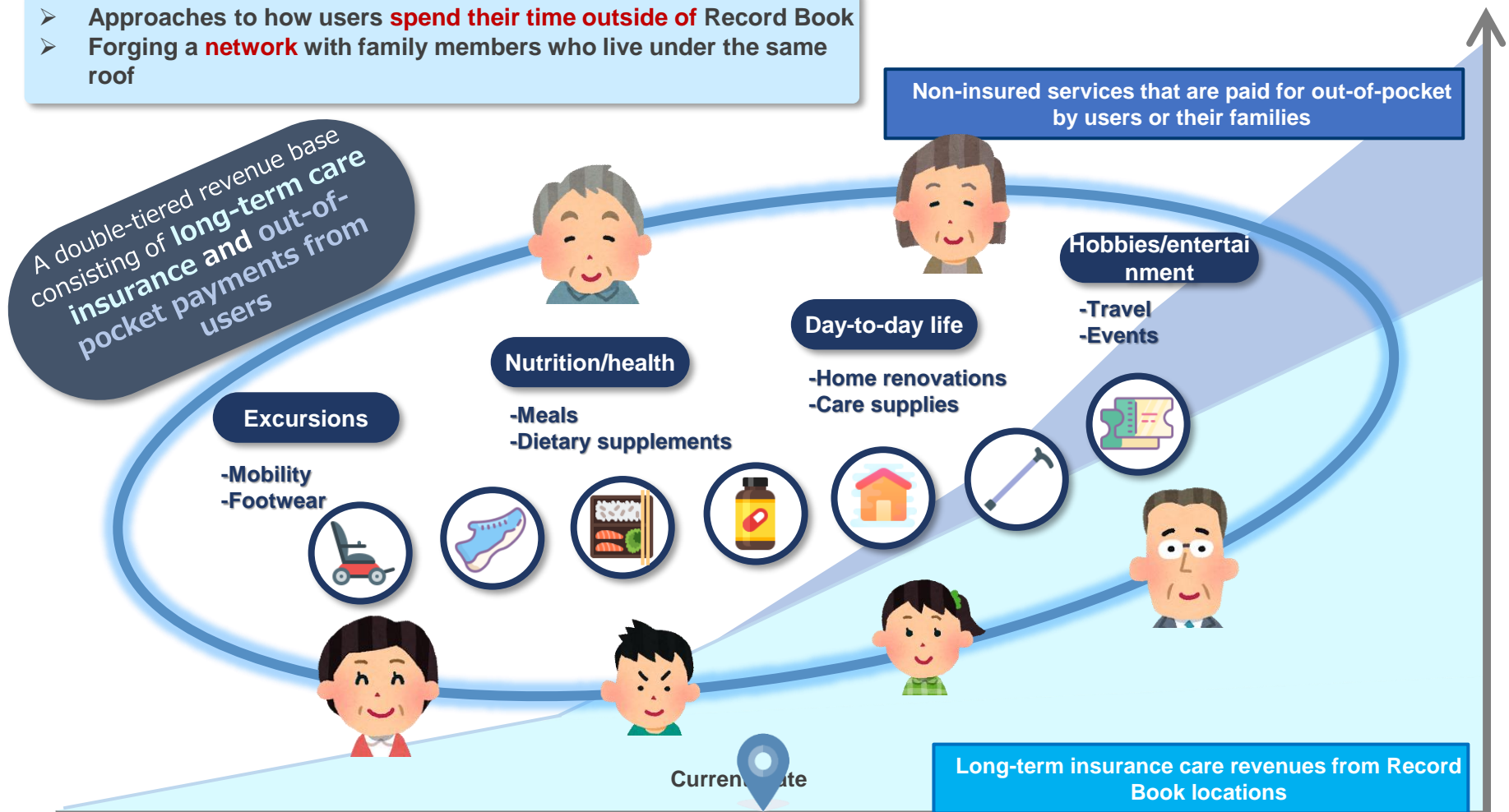


Strengthening of non-insurance-covered services using the Record Book platform

We aim to **prolong people's healthy lifespans** through the way they live.



- Approaches to how users **spend their time outside** of Record Book
- Forging a **network** with family members who live under the same roof



The earnings forecast figures included here are based on judgments and predictions we made from currently available information. They are premised on numerous assumptions and ideas derived from information that carries risks and uncertainties. Please be aware that, due to any number of factors, actual performance may differ significantly from these forecasts. Factors that may affect business performance include but are not limited to worsening business environment and economic conditions, legislative or other related regulatory developments, and unfavorable court decisions.

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