

Units : ¥ mn

【Consolidated】

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

	1-3Q FY3/24 Actual (from April 1, 2023 to December 31, 2023)	1-3Q FY3/23 Actual (from April 1, 2022 to December 31, 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	25,403	23,742	1,661 (7.0%)	34,888	31,678	3,209 (10.1%)
Gross profit	15,219 (59.9%)	14,008 (59.0%)	1,211 (8.6%)	20,614 (59.1%)	18,699 (59.0%)	1,914 (10.2%)
SG&A expenses	11,809 (46.5%)	10,717 (45.1%)	1,091 (10.2%)	16,306 (46.7%)	14,874 (47.0%)	1,431 (9.6%)
Operating income	3,409 (13.4%)	3,290 (13.9%)	119 (3.6%)	4,308 (12.3%)	3,824 (12.1%)	483 (12.6%)
Capital investment (including intangible and leased assets)	838	1,418	-580	1,834	2,319	-485
Depreciation expenses (Tangible, intangible and leased assets)	829	701	128 (18.3%)	1,176	971	204 (21.1%)
R&D expenses (SG&A expenses)	1,370 (5.4%)	1,315 (5.5%)	54 (4.2%)	2,035 (5.8%)	1,846 (5.8%)	188 (10.2%)
Period end employees	1,360	1,310	50		1,299	

【Non-Consolidated】

	1-3Q FY3/24 Actual (from April 1, 2023 to December 31, 2023)	1-3Q FY3/23 Actual (from April 1, 2022 to December 31, 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	15,861	14,963	897 (6.0%)	20,584	19,329	1,254 (6.5%)
Gross profit	7,618 (48.0%)	7,029 (47.0%)	589 (8.4%)	9,578 (46.5%)	8,929 (46.2%)	649 (7.3%)
SG&A expenses	6,219 (39.2%)	5,754 (38.5%)	465 (8.1%)	8,499 (41.3%)	7,973 (41.2%)	526 (6.6%)
Operating income	1,398 (8.8%)	1,274 (8.5%)	124 (9.7%)	1,078 (5.2%)	956 (4.9%)	122 (12.8%)
Capital investment (including intangible and leased assets)	361	1,066	-704	649	1,782	-1,132
Depreciation expenses (Tangible, intangible and leased assets)	412	288	123 (42.8%)	558	408	150 (36.8%)
R&D expenses (SG&A expenses)	1,223 (7.7%)	1,171 (7.8%)	52 (4.5%)	1,791 (8.7%)	1,672 (8.7%)	118 (7.1%)
Net financial balance	2,231	1,923	308 (16.0%)	2,215	1,927	288 (14.9%)
Period end employees	499	477	22		476	

【Sales<Japan & Overseas>】

【1-3Q FY3/24 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amount	Composition ratio	YoY	Amount	Composition ratio	YoY	Overseas sales ratio	Amount	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
	Artificial Teeth Products	1,087	10.1	1.4	3,893	26.7	10.8	78.2	4,980	19.6	8.6
	Abrasive Products	1,482	13.7	1.9	2,418	16.6	5.0	62.0	3,901	15.4	3.8
	Metal Products	123	1.1	-15.3	-	--	--	0.0	123	0.5	-15.3
	Chemical Products	2,373	21.9	4.4	5,166	35.4	17.9	68.5	7,540	29.7	13.3
	Cements Products	851	7.9	13.0	1,421	9.7	14.0	62.5	2,272	8.9	13.6
	Machinery, Equipment & Other Products	3,826	35.4	-5.6	905	6.2	20.2	19.1	4,731	18.6	-1.5
	Dental Business	9,745	90.1	-0.1	13,804	94.6	13.2	58.6	23,550	92.7	7.3
	Nail Care Business	1,009	9.3	6.6	786	5.4	1.7	43.8	1,795	7.1	4.4
	Other Businesses (Industrial rubber abrasives)	57	0.5	-20.5	-	--	--	0.0	57	0.2	-20.5
	Total of all businesses	10,812	100.0	0.4	14,590	100.0	12.5	57.4	25,403	100.0	7.0
	Impact of exchange fluctuations (YoY)	0			801				802		
	Local currency basis (excluding impact of exchange fluctuation)	10,812		0.4	13,788		6.3	56.1	24,601		3.6

【1-3Q FY3/23 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amount	Composition ratio	YoY	Amount	Composition ratio	YoY	Overseas sales ratio	Amount	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
	Artificial Teeth Products	1,071	9.9	9.0	3,511	27.1	22.4	76.6	4,583	19.3	19.0
	Abrasive Products	1,455	13.5	2.8	2,302	17.8	15.5	61.3	3,757	15.8	10.3
	Metal Products	146	1.4	-8.4	-	--	--	0.0	146	0.6	-8.4
	Chemical Products	2,273	21.1	1.5	4,382	33.8	26.9	65.8	6,655	28.0	16.9
	Cements Products	753	7.0	1.5	1,246	9.6	23.2	62.3	2,000	8.4	14.0
	Machinery, Equipment & Other Products	4,052	37.6	13.9	752	5.8	-18.9	15.7	4,805	20.2	7.1
	Dental Business	9,753	90.5	7.2	12,196	94.0	18.9	55.6	21,949	92.4	13.4
	Nail Care Business	946	8.8	0.2	772	6.0	20.0	44.9	1,719	7.2	8.2
	Other Businesses (Industrial rubber abrasives)	72	0.7	6.8	-	--	--	0.0	72	0.3	6.8
	Total of all businesses	10,772	100.0	6.5	12,969	100.0	19.0	54.6	23,742	100.0	13.0
	Impact of exchange fluctuations (YoY)	0			1,476				1,476		
	Local currency basis (excluding impact of exchange fluctuation)	10,772		6.5	11,492		5.4	51.6	22,265		6.0

【1-3Q FY3/22 Actual】

Japan & Overseas Business & Product Category		Japan			Overseas				Total		
		Amount	Composition ratio	YoY	Amount	Composition ratio	YoY	Overseas sales ratio	Amount	Composition ratio	YoY
		¥ mn	%	%	¥ mn	%	%	%	¥ mn	%	%
	Artificial Teeth Products	983	9.7	4.0	2,869	26.3	38.8	74.5	3,853	18.3	27.9
	Abrasive Products	1,414	14.0	4.6	1,993	18.3	48.7	58.5	3,408	16.2	26.6
	Metal Products	159	1.6	2.5	-	--	--	0.0	159	0.8	0.2
	Chemical Products	2,240	22.2	3.8	3,453	31.7	69.6	60.7	5,694	27.1	35.8
	Cements Products	742	7.3	1.1	1,012	9.3	43.5	57.7	1,754	8.3	21.9
	Machinery, Equipment & Other Products	3,558	35.2	-3.7	928	8.5	14.8	20.7	4,486	21.3	-0.4
	Dental Business	9,100	90.0	0.6	10,257	94.1	47.3	53.0	19,357	92.1	20.9
	Nail Care Business	944	9.3	-10.0	644	5.9	1.2	40.5	1,588	7.6	-5.8
	Other Businesses (Industrial rubber abrasives)	68	0.7	20.7	-	--	--	0.0	68	0.3	20.7
	Total of all businesses	10,112	100.0	-0.4	10,901	100.0	43.5	51.9	21,014	100.0	18.4
	Impact of exchange fluctuations (YoY)	0			714				714		
	Local currency basis (excluding impact of exchange fluctuation)	10,112		-0.4	10,186		34.1	50.2	20,299		14.4

[Overseas Sales (by region)]

[1-3Q 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		98	12.5	1,801	12.0	1,302	14.9	691	1.2
Abrasive Products		1,239	4.5	695	13.2	174	6.7	309	-8.6
Metal Products		-	--	-	--	-	--	-	--
Chemical Products		1,400	15.3	1,828	23.0	1,340	21.1	597	3.9
Cements Products		106	0.1	382	3.7	558	18.6	373	24.5
Machinery, Equipment & Other Products		166	-34.5	560	29.9	23	-40.0	153	471.2
Dental Business		3,011	5.7	5,269	16.8	3,399	16.7	2,125	10.5
Nail Care Business		171	-17.5	0	-35.5	11	-23.4	602	9.7
Other Businesses (Industrial rubber abrasives)		-	--	-	--	-	--	-	--
Total of all businesses		3,182	4.1	5,269	16.8	3,410	16.5	2,727	10.3
Impact of exchange fluctuations (YoY)		165		496		57		82	
Local currency basis (excluding impact of exchange fluctuation)		3,016	-1.3	4,772	5.8	3,353	14.5	2,645	7.0

[1-3Q 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		87	13.3	1,608	20.2	1,133	9.9	682	61.4
Abrasive Products		1,186	14.0	614	9.0	163	6.0	338	44.3
Metal Products		-	--	-	--	-	--	-	--
Chemical Products		1,214	23.8	1,486	11.6	1,106	44.4	574	53.4
Cements Products		106	17.8	368	23.6	471	18.7	299	32.7
Machinery, Equipment & Other Products		254	19.4	431	-33.0	39	-15.3	26	10.6
Dental Business		2,849	18.6	4,510	8.0	2,913	21.7	1,923	49.9
Nail Care Business		207	0.9	0	24.8	15	-54.9	549	35.9
Other Businesses (Industrial rubber abrasives)		-	--	-	--	-	--	-	--
Total of all businesses		3,057	17.2	4,511	8.0	2,928	20.6	2,472	46.6
Impact of exchange fluctuations (YoY)		527		305		384		258	
Local currency basis (excluding impact of exchange fluctuation)		2,530	-3.0	4,205	0.7	2,543	4.8	2,213	31.2

[1-3Q 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		76	-11.3	1,338	38.7	1,030	47.1	423	34.1
Abrasive Products		1,040	55.4	563	51.6	154	34.0	234	27.8
Metal Products		-	--	-	--	-	--	-	--
Chemical Products		981	59.1	1,332	64.8	766	91.2	374	77.8
Cements Products		90	9.4	298	51.8	396	30.9	226	84.2
Machinery, Equipment & Other Products		213	52.2	644	4.0	46	40.3	24	56.2
Dental Business		2,402	50.6	4,177	40.9	2,393	54.2	1,282	51.2
Nail Care Business		205	16.2	0	741.3	33	-29.1	404	-1.9
Other Businesses (Industrial rubber abrasives)		-	--	-	--	-	--	-	--
Total of all businesses		2,608	47.1	4,178	40.9	2,427	51.8	1,687	33.9
Impact of exchange fluctuations (YoY)		129		292		204		88	
Local currency basis (excluding impact of exchange fluctuation)		2,478	39.8	3,885	31.0	2,223	39.0	1,598	26.8