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## Consolidated Financial Results for the First Quarter Ended June 30, 2021 [Japanese GAAP]

August 6, 2021

Company name : Kumagai Gumi Co., Ltd.  
 Stock exchange listings : Tokyo Stock Exchange, 1st Section  
 Securities code : 1861 URL : <https://www.kumagaigumi.co.jp/>  
 Representative : Yasunori Sakurano, President  
 Contact : Chihiro Nosaka, General Manager, Accounting Department, Administration Division  
 Tel. 03-3235-8606  
 Date of filing of quarterly securities report : August 6, 2021  
 Scheduled date of dividend payment : —  
 Supplemental materials for quarterly financial results : None  
 Presentation on quarterly financial results : None

(Rounded down to the nearest million yen)

### 1. Consolidated Results for the First Quarter Ended June 30, 2021 (April 1, 2021 – June 30, 2021)

#### (1) Consolidated Operating Results

(Percentage figures are changes from the same period in the previous fiscal year)

	Net sales of completed construction contracts		Operating income		Ordinary income		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2021 1st Quarter	88,382	(11.4)	2,824	(33.7)	2,965	(33.0)	2,023	(25.6)
FY2020 1st Quarter	99,726	11.9	4,258	16.2	4,424	13.2	2,719	(30.6)

(Note) Comprehensive income FY2021 1st Quarter 721 million yen (68.6)% FY2020 1st Quarter 2,296 million yen (9.1)%

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
FY2021 1st Quarter	43.43	—
FY2020 1st Quarter	58.36	—

#### (2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Million yen	Million yen	%	Yen
FY2021 1st Quarter	363,758	158,957	43.7	3,411.12
FY2020	379,573	163,835	43.2	3,516.07

(Reference) Owner's equity FY2021 1st Quarter 158,957 million yen FY2020 163,835 million yen

### 2. Dividends

	Annual cash dividends per share				
	End of 1st quarter	End of 2nd quarter	End of 3rd quarter	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY2020	—	—	—	120.00	120.00
FY2021	—	—	—	—	—
FY2021 (forecast)	—	—	—	120.00	120.00

(Note) Revision to the latest forecasts of cash dividends announced : None

### 3. Forecast of Consolidated Operating Results for FY2021 (April 1, 2021 – March 31, 2022)

(Percentage figures are changes from the same period in the previous fiscal year)

	Net sales of completed construction contracts		Operating income		Ordinary income		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
FY2021	451,000	0.2	27,000	(3.8)	27,400	(3.5)	18,600	3.8	399.15

(Note) Revision to the latest forecasts of consolidated operating results announced : None

※ Notes

(1) Changes in significant subsidiaries during the period  
(Changes in specified subsidiaries that resulted in a change in the scope of consolidation) : None

(2) Application of specific accounting for quarterly consolidated financial statements : None

(3) Changes in accounting policies, changes in accounting estimates, and retrospective restatements

① Changes in accounting policies due to the revision of the accounting standards : Yes

② Changes in accounting policies other than ① : None

③ Changes in accounting estimates : None

④ Retrospective restatements : None

(4) Number of shares issued (common stock)

(Shares)

① Number of shares issued at the end of the period (including treasury stocks)

FY2021 Q1	46,805,660	FY2020	46,805,660
FY2021 Q1	205,804	FY2020	209,338
FY2021 Q1	46,598,279	FY2020 Q1	46,598,127

② Number of treasury stocks at the end of the period

③ Average number of shares outstanding during the period

(quarterly cumulative total)

※ “Kessan Tanshin” is not subject to the quarterly review.

※ Explanation regarding the appropriate use of forecasts of operating results, and other specific comments

The financial forecast of operating results in this document are based on information available at present and logical assessments. Actual results may be materially different from expectations due to a variety of factors.

(Reference) Summary of Nonconsolidated Financial Results

(Rounded down to the nearest million yen)

1. Nonconsolidated Results for the First Quarter Ended June 30, 2021 (April 1, 2021 – June 30, 2021)

(1) Nonconsolidated Operating Results

(Percentage figures are changes from the same period in the previous fiscal year)

	Net sales of completed construction contracts		Operating income		Ordinary income		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2021 1st Quarter	69,717	(13.4)	2,491	(33.5)	4,049	(17.2)	3,262	(4.5)
FY2020 1st Quarter	80,487	12.7	3,749	22.7	4,893	38.1	3,416	39.5

  

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
FY2021 1st Quarter	69.86	—
FY2020 1st Quarter	73.15	—

(2) Nonconsolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Million yen	Million yen	%	Yen
FY2021 1st Quarter	302,686	127,269	42.0	2,725.05
FY2020	316,659	131,287	41.5	2,811.32

(Reference) Owner's equity FY2021 1st Quarter 127,269 million yen FY2020 131,287 million yen

2. Forecast of Nonconsolidated Operating Results for FY2021 (April 1, 2021 – March 31, 2022)

(Percentage figures are changes from the same period in the previous fiscal year)

	Net sales of completed construction contracts		Ordinary income		Profit		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Yen
FY2021	344,000	(4.5)	22,600	(4.0)	15,800	5.0	338.31

(Note) Revision to the latest forecasts of nonconsolidated operating results announced : None

## 1. Quarterly Consolidated Financial Statements

### (1) Quarterly consolidated balance sheet

(millions of yen)

	Prior Fiscal Year (As of March 31, 2021)	Current 1st Quarter (As of June 30, 2021)
<b>Assets</b>		
<b>Current assets</b>		
Cash and deposits	71,335	102,823
Notes receivable, accounts receivable from completed construction contracts and other	197,175	157,473
Costs on construction contracts in progress	6,454	6,396
Accounts receivable – other	29,477	21,980
Other	7,554	9,490
Allowance for doubtful accounts	(226)	(37)
<b>Total current assets</b>	<b>311,770</b>	<b>298,126</b>
<b>Non-current assets</b>		
<b>Property, plant and equipment</b>		
Buildings and structures, net	7,491	7,414
Land	15,105	15,087
Other, net	3,061	3,113
<b>Total property, plant and equipment</b>	<b>25,658</b>	<b>25,614</b>
Intangible assets	558	592
<b>Investments and other assets</b>		
Investment securities	29,711	27,344
Deferred tax assets	7,245	7,195
Other	4,807	5,066
Allowance for doubtful accounts	(177)	(180)
<b>Total investments and other assets</b>	<b>41,587</b>	<b>39,425</b>
<b>Total non-current assets</b>	<b>67,803</b>	<b>65,632</b>
<b>Total assets</b>	<b>379,573</b>	<b>363,758</b>

(millions of yen)

	Prior Fiscal Year (As of March 31, 2021)	Current 1st Quarter (As of June 30, 2021)
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes payable, accounts payable for construction contracts and other	84,610	58,662
Electronically recorded obligations – operating	37,435	38,170
Short-term borrowings	4,161	4,154
Advances received on construction contracts in progress	11,929	23,911
Deposits received	34,622	39,371
Provision for warranties for completed construction	473	496
Provision for loss on construction contracts	156	162
Provision for contingent loss	1,482	1,145
Provision for bonuses	4,256	1,874
Other	11,475	11,752
<b>Total current liabilities</b>	<b>190,604</b>	<b>179,701</b>
<b>Non-current liabilities</b>		
Long-term borrowings	7,728	7,728
Provision for share awards	140	141
Retirement benefit liability	16,644	16,641
Other	620	587
<b>Total non-current liabilities</b>	<b>25,133</b>	<b>25,099</b>
<b>Total liabilities</b>	<b>215,737</b>	<b>204,800</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Share capital	30,108	30,108
Capital surplus	25,156	25,156
Retained earnings	104,727	101,140
Treasury shares	(451)	(440)
<b>Total shareholders' equity</b>	<b>159,540</b>	<b>155,965</b>
<b>Accumulated other comprehensive income</b>		
Valuation difference on available-for-sale securities	4,241	2,559
Foreign currency translation adjustment	384	732
Remeasurements of defined benefit plans	(330)	(299)
<b>Total accumulated other comprehensive income</b>	<b>4,294</b>	<b>2,992</b>
<b>Total net assets</b>	<b>163,835</b>	<b>158,957</b>
<b>Total liabilities and net assets</b>	<b>379,573</b>	<b>363,758</b>

(2) Quarterly consolidated statement of income and quarterly consolidated statement of comprehensive income  
Quarterly consolidated statement of income (Cumulative total)

(millions of yen)

	FY2020 1st Quarter (Apr 1, 2020—June 30, 2020)	FY2021 1st Quarter (Apr 1, 2021—June 30, 2021)
Net sales of completed construction contracts	99,726	88,382
Cost of sales of completed construction contracts	90,976	80,880
Gross profit on completed construction contracts	8,749	7,502
Selling, general and administrative expenses	4,490	4,677
Operating profit	4,258	2,824
Non-operating income		
Interest income	12	5
Dividend income	159	108
Share of profit of entities accounted for using equity method	—	59
Foreign exchange gains	—	8
Reversal of allowance for doubtful accounts	29	1
Other	55	25
Total non-operating income	257	209
Non-operating expenses		
Interest expenses	42	41
Foreign exchange losses	4	—
Commission for syndicated loans	9	10
Amortization of share issuance costs	12	—
Other	22	16
Total non-operating expenses	92	68
Ordinary profit	4,424	2,965
Extraordinary income		
Gain on sale of non-current assets	1	0
Other	—	0
Total extraordinary income	1	0
Extraordinary losses		
Loss on retirement of non-current assets	0	18
Compensation for damage	81	0
Infectious disease related costs	204	16
Other	24	3
Total extraordinary losses	310	39
Profit before income taxes	4,116	2,926
Income taxes – current	90	121
Income taxes – deferred	1,306	781
Total income taxes	1,396	902
Profit	2,719	2,023
Profit attributable to owners of parent	2,719	2,023

Quarterly consolidated statement of comprehensive income (Cumulative total)

(millions of yen)

	FY2020 1st Quarter (Apr 1, 2020—June 30, 2020)	FY2021 1st Quarter (Apr 1, 2021—June 30, 2021)
Profit	2,719	2,023
Other comprehensive income		
Valuation difference on available-for-sale securities	(412)	(1,684)
Foreign currency translation adjustment	(42)	347
Remeasurements of defined benefit plans, net of tax	31	31
Share of other comprehensive income of entities accounted for using equity method	0	3
Total other comprehensive income	(422)	(1,302)
Comprehensive income	2,296	721
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,296	721
Comprehensive income attributable to non-controlling interests	—	—

## Segment Information

FY2020 1st Quarter (Apr 1, 2020— June30, 2020)

Information on Net Sales and Profit of Each Reportable Segment

(millions of yen)

	Reportable segments				Adjustments (Note1)	Amounts on Quarterly consolidated statement of income (Note2)
	Civil engineering	Building construction	Subsidiaries	Total		
Net Sales						
Sales to customers	28,725	51,761	19,238	99,726	—	99,726
Intersegment sales and transfers	—	—	3,980	3,980	(3,980)	—
Total	28,725	51,761	23,219	103,706	(3,980)	99,726
Segment income	1,118	2,631	497	4,247	11	4,258

(Note1) The adjustments on segment income are eliminations of intersegment transactions.

(Note2) The segment income is reconciled with operating income in the quarterly consolidated statement of income.

FY2021 1st Quarter (Apr 1, 2021— June 30, 2021)

Information on Net Sales and Profit of Each Reportable Segment and Disaggregation of Revenue (millions of yen)

	Reportable segments				Adjustments (Note1)	Amounts on Quarterly consolidated statement of income (Note2)
	Civil engineering	Building construction	Subsidiaries	Total		
Net Sales						
Revenue from contracts with customers	21,946	47,770	20,047	89,765	(1,382)	88,382
Sales to customers	21,946	47,770	18,665	88,382	—	88,382
Intersegment sales and transfers	—	—	1,382	1,382	(1,382)	—
Total	21,946	47,770	20,047	89,765	(1,382)	88,382
Segment income	549	1,942	314	2,806	18	2,824

(Note1) The adjustments on segment income are eliminations of intersegment transactions.

(Note2) The segment income is reconciled with operating income in the quarterly consolidated statement of income.



## 2. Quarterly Nonconsolidated Financial Statements

### (1) Quarterly nonconsolidated balance sheet

	(millions of yen)	
	Prior Fiscal Year (As of March 31, 2021)	Current 1st Quarter (As of June 30, 2021)
<b>Assets</b>		
Current assets		
Cash and deposits	51,767	76,652
Notes receivable, accounts receivable from completed construction contracts and other	165,254	136,176
Costs on construction contracts in progress	5,443	5,269
Other	36,824	29,380
Allowance for doubtful accounts	(195)	(15)
Total current assets	259,095	247,464
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	3,557	3,473
Land	12,207	12,210
Other, net	1,248	1,341
Total property, plant and equipment	17,012	17,025
Intangible assets	434	477
Investments and other assets		
Investment securities	10,408	9,808
Deferred tax assets	5,369	5,400
Other	24,340	22,509
Allowance for doubtful accounts	(1)	—
Total investments and other assets	40,116	37,718
Total non-current assets	57,563	55,222
Total assets	316,659	302,686

(millions of yen)

	Prior Fiscal Year (As of March 31, 2021)	Current 1st Quarter (As of June 30, 2021)
<b>Liabilities</b>		
<b>Current liabilities</b>		
Notes payable, accounts payable for construction contracts and other	69,871	46,212
Electronically recorded obligations – operating	32,973	34,127
Short-term borrowings	3,942	3,941
Lease obligations	15	15
Advances received on construction contracts in progress	9,943	21,288
Deposits received	33,325	36,243
Provision for warranties for completed construction	428	452
Provision for loss on construction contracts	155	160
Provision for contingent loss	1,462	1,125
Provision for bonuses	2,760	1,171
Other	8,914	9,090
<b>Total current liabilities</b>	<b>163,793</b>	<b>153,828</b>
<b>Non-current liabilities</b>		
Long-term borrowings	7,728	7,728
Lease obligations	19	15
Provision for share awards	140	141
Provision for retirement benefits	13,624	13,638
Other	65	64
<b>Total non-current liabilities</b>	<b>21,577</b>	<b>21,588</b>
<b>Total liabilities</b>	<b>185,371</b>	<b>175,417</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Share capital	30,108	30,108
Capital surplus	25,156	25,156
Retained earnings	72,143	69,795
Treasury shares	(328)	(317)
<b>Total shareholders' equity</b>	<b>127,079</b>	<b>124,742</b>
<b>Valuation and translation adjustments</b>		
Valuation difference on available-for-sale securities	4,208	2,526
<b>Total valuation and translation adjustments</b>	<b>4,208</b>	<b>2,526</b>
<b>Total net assets</b>	<b>131,287</b>	<b>127,269</b>
<b>Total liabilities and net assets</b>	<b>316,659</b>	<b>302,686</b>

## (2) Quarterly nonconsolidated statement of income (Cumulative total)

(millions of yen)

	FY2020 1st Quarter (Apr 1, 2020—June 30, 2020)	FY2021 1st Quarter (Apr 1, 2021—June 30, 2021)
Net sales of completed construction contracts	80,487	69,717
Cost of sales of completed construction contracts	73,404	63,827
Gross profit on completed construction contracts	7,083	5,889
Selling, general and administrative expenses	3,333	3,397
Operating profit	3,749	2,491
Non-operating income		
Interest income	11	3
Dividend income	1,145	1,587
Foreign exchange gains	—	3
Other	72	30
Total non-operating income	1,228	1,625
Non-operating expenses		
Interest expenses	42	40
Foreign exchange losses	4	—
Commission for syndicated loans	9	10
Amortization of share issuance costs	12	—
Other	15	15
Total non-operating expenses	84	66
Ordinary profit	4,893	4,049
Extraordinary losses		
Compensation for damage	81	0
Infectious disease related costs	175	12
Other	21	3
Total extraordinary losses	278	15
Profit before income taxes	4,614	4,034
Income taxes – current	42	60
Income taxes – deferred	1,156	711
Total income taxes	1,198	771
Profit	3,416	3,262

## (1) Orders received, net sales and carried-forward (Nonconsolidated)

(millions of yen)

	FY2020 1st Quarter Apr 1, 2020—June 30, 2020		FY2021 1st Quarter Apr 1, 2021—June 30, 2021		Change	
	Amount	Composition ratio %	Amount	Composition ratio %	Amount	%
Public	4,658	13.2	4,863	10.1	204	4.4
Private	9,757	27.6	7,102	14.6	(2,655)	(27.2)
Domestic	14,416	40.8	11,965	24.7	(2,451)	(17.0)
Overseas	—	—	—	—	—	—
<b>Civil engineering</b>	14,416	40.8	11,965	24.7	(2,451)	(17.0)
Public	6,893	19.5	2,484	5.1	(4,408)	(64.0)
Private	12,154	34.5	34,043	70.2	21,889	180.1
Domestic	19,047	54.0	36,528	75.3	17,480	91.8
Overseas	1,828	5.2	—	—	(1,828)	(100.0)
<b>Building construction</b>	20,876	59.2	36,528	75.3	15,652	75.0
Public	11,552	32.7	7,348	15.2	(4,204)	(36.4)
Private	21,912	62.1	41,146	84.8	19,233	87.8
Domestic	33,464	94.8	48,494	100.0	15,029	44.9
Overseas	1,828	5.2	—	—	(1,828)	(100.0)
<b>Orders received—Total</b>	35,293	100	48,494	100	13,201	37.4
Public	12,912	16.1	9,658	13.9	(3,253)	(25.2)
Private	15,813	19.6	12,287	17.6	(3,525)	(22.3)
Domestic	28,725	35.7	21,946	31.5	(6,779)	(23.6)
Overseas	—	—	—	—	—	—
<b>Civil engineering</b>	28,725	35.7	21,946	31.5	(6,779)	(23.6)
Public	7,335	9.1	4,182	6.0	(3,152)	(43.0)
Private	43,967	54.6	43,389	62.3	(577)	(1.3)
Domestic	51,302	63.7	47,572	68.3	(3,730)	(7.3)
Overseas	459	0.6	198	0.2	(260)	(56.8)
<b>Building construction</b>	51,761	64.3	47,770	68.5	(3,990)	(7.7)
Public	20,247	25.2	13,841	19.9	(6,406)	(31.6)
Private	59,780	74.2	55,677	79.9	(4,103)	(6.9)
Domestic	80,028	99.4	69,518	99.8	(10,509)	(13.1)
Overseas	459	0.6	198	0.2	(260)	(56.8)
<b>Net sales—Total</b>	80,487	100	69,717	100	(10,770)	(13.4)
Public	47,694	9.6	38,563	8.7	(9,130)	(19.1)
Private	126,483	25.4	118,479	26.6	(8,004)	(6.3)
Domestic	174,178	35.0	157,043	35.3	(17,135)	(9.8)
Overseas	—	—	—	—	—	—
<b>Civil engineering</b>	174,178	35.0	157,043	35.3	(17,135)	(9.8)
Public	43,827	8.8	24,162	5.4	(19,664)	(44.9)
Private	276,050	55.4	261,392	58.8	(14,657)	(5.3)
Domestic	319,877	64.2	285,555	64.2	(34,321)	(10.7)
Overseas	3,823	0.8	2,293	0.5	(1,529)	(40.0)
<b>Building construction</b>	323,700	65.0	287,849	64.7	(35,851)	(11.1)
Public	91,521	18.4	62,726	14.1	(28,795)	(31.5)
Private	402,533	80.8	379,872	85.4	(22,661)	(5.6)
Domestic	494,055	99.2	442,598	99.5	(51,456)	(10.4)
Overseas	3,823	0.8	2,293	0.5	(1,529)	(40.0)
<b>Carried-forward—Total</b>	497,878	100	444,892	100	(52,986)	(10.6)

(Note) The carried-forward amount of overseas work has been translated at the closing rate.

FY2020 1st Quarter : Decreased by 40 million yen      FY2021 1st Quarter : Decreased by 6 million yen

## (2) Financial Highlights

Consolidated

(100 millions of yen)

(Operating Results)

	A FY2020 1st Quarter	B FY2021 1st Quarter	B - A	
				%
Net sales	997	884	(113)	(11.4)
Gross profit	87	75	(12)	(14.3)
(Ratio)	8.8%	8.5%	(0.3)%	
SG&A expenses	45	47	2	
Operating income	43	28	(14)	(33.7)
(Ratio)	4.3%	3.2%	(1.1)%	
Non-operating income - net	2	1	(0)	
Ordinary income	44	30	(15)	(33.0)
Extraordinary income - net	(3)	(0)	3	
Profit before income taxes	41	29	(12)	(28.9)
Income taxes and others	14	9	(5)	
Profit attributable to owners of parent	27	20	(7)	(25.6)

(Forecasts of Operating Results for Full year)

	C FY2020 Result	D FY2021 (Forecasts)	D - C	
				%
	4,502	4,510	8	0.2
	481	478	(3)	(0.6)
	10.7%	10.6%	(0.1)%	
	200	208	8	
	281	270	(11)	(3.8)
	6.2%	6.0%	(0.2)%	
	3	4	1	
	284	274	(10)	(3.5)
	(23)	(1)	22	
	261	273	12	4.6
	82	87	5	
	179	186	7	3.8

Nonconsolidated

(Operating Results)

	A FY2020 1st Quarter	B FY2021 1st Quarter	B - A	
				%
Civil engineering	144	120	(25)	
Building construction	190	365	175	
Domestic	335	485	150	
Overseas	18	—	(18)	
Orders received	353	485	132	37.4
Civil engineering	287	219	(68)	
Building construction	513	476	(37)	
Domestic	800	695	(105)	
Overseas	5	2	(3)	
Net sales	805	697	(108)	(13.4)
Civil engineering	24	19	(6)	
(Ratio)	8.5%	8.6%	0.1%	
Building construction	46	40	(6)	
(Ratio)	9.0%	8.4%	(0.6)%	
Domestic	71	59	(12)	
(Ratio)	8.8%	8.4%	(0.4)%	
Overseas	0	0	(0)	
(Ratio)	5.1%	10.4%	5.3%	
Gross profit	71	59	(12)	(16.9)
(Ratio)	8.8%	8.4%	(0.4)%	
SG&A expenses	33	34	1	
Operating income	37	25	(13)	(33.5)
(Ratio)	4.7%	3.6%	(1.1)%	
Non-operating income - net	11	16	4	
Ordinary income	49	40	(8)	(17.2)
Extraordinary income - net	(3)	(0)	3	
Profit before income taxes	46	40	(6)	(12.6)
Income taxes and others	12	8	(4)	
Profit	34	33	(2)	(4.5)

(Forecasts of Operating Results for Full year)

	C FY2020 Result	D FY2021 (Forecasts)	D - C	
				%
	1,001	1,100	99	
	1,814	2,200	386	
	2,815	3,300	485	
	18	50	32	
	2,834	3,350	516	18.2
	1,214	1,050	(164)	
	2,369	2,370	1	
	3,584	3,420	(164)	
	18	20	2	
	3,602	3,440	(162)	(4.5)
	137	118	(19)	
	11.3%	11.2%	(0.1)%	
	238	250	12	
	10.0%	10.5%	0.5%	
	375	368	(7)	
	10.5%	10.8%	0.3%	
	1	1	0	
	5.0%	5.0%	0.0%	
	376	369	(7)	(1.9)
	10.4%	10.7%	0.3%	
	152	156	4	
	224	213	(11)	(5.1)
	6.2%	6.2%	0.0%	
	11	13	2	
	235	226	(9)	(4.0)
	(21)	0	21	
	215	226	11	5.2
	64	68	4	
	150	158	8	5.0