



Hamee Corp.

FY04/23

Results briefing materials

Reference only

In case of any discrepancies between Japanese version and English version,
Japanese Language version shall prevail.

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I. Executive Summary

Executive Summary

1

Operating profit exceeded forecasts by JPY256 million because of thorough cost management and rationalization measures, including selection and concentration. Market conditions fell short of expectations, sales fell slightly short of forecasts.

2

The slump in the Mobile Life Business was covered by sales expansion in the Gaming Accessories, Cosmetics and Global Businesses. Although there are some profitability issues, the formation of a business portfolio advances in the Commerce segment.

3

Amid continued harsh market conditions, secured an increase in profit that exceeded the increase in sales by demonstrating the strengths of stock business. The growth in the number of contracted clients bottomed out in the second quarter and is also on a recovery trend in the Platform segment.

II. Financial Results

FY04/23 Consolidated Overview

- Formation of a business portfolio progressed, group wide top line growth of 4.7%. In spite of Mobile Life, the main business of the Commerce segment, struggled.

(Millions of yen)

Consolidated Overview	Accounting period				Cumulative period			
	Q4 FY04/22 Results	Q4 FY04/23 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/22 Results	Q1-Q4 FY04/23 Results	Increase /Decrease	% YoY
Net sales	3,434	3,496	62	1.8%	13,413	14,038	624	4.7%
Gross profit	2,110	1,979	△131	△6.2%	8,521	8,475	△46	△0.5%
Operating income	327	101	△226	△69.1%	2,202	1,271	△931	△42.3%
Net Profit attributable to owners of parent	295	130	△164	△55.8%	1,743	945	△798	△45.8%

FY04/23 Segment Overview

- Improved Profit ratio 39.5% previous year(cumulative) to 44.6% in Platform segment.

(Millions of yen) Consolidated Segment Overview		Accounting period				Cumulative period			
		Q4 FY04/22 Results	Q4 FY04/23 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/22 Results	Q1-Q4 FY04/23 Results	Increase /Decrease	% YoY
Commerce	Net sales	2,697	2,752	54	2.0%	10,311	10,655	344	3.3%
	Segment profit	288	27	△260	△90.5%	1,870	696	△1,174	△62.8%
	Profit ratio	10.7%	1.0%	△9.7%	—	18.1%	6.5%	△11.6%	—
Platform	Net sales	736	739	2	0.4%	3,102	3,383	280	9.1%
	Segment profit	266	315	48	18.4%	1,225	1,509	284	23.2%
	Profit ratio	36.2%	42.7%	6.5%	—	39.5%	44.6%	5.1%	—
Consolidated	Net sales	3,434	3,496	62	1.8%	13,413	14,038	624	4.7%
	Segment profit	554	342	△211	△38.2%	3,095	2,205	△889	△28.8%
	Adjusted amount ※1	△ 226	△ 241	△ 14	—	△893	△934	△41	—
	Operating income	327	101	△226	△69.1%	2,202	1,271	△931	△42.3%
	Profit ratio	9.6%	2.9%	△6.6%	—	16.4%	9.1%	△7.4%	—

FY04/23 Commerce Segment (Net sales)

Consolidated

- Mobile Life struggled due to the impact of changes in the external environment, such as changes in consumer behavior accompanying the relief of self-restraint.
- Steady growth in Gaming Accessories and Cosmetics, market recognition advanced.
- Global sales increased because of the focus on sales promotion activities in the first half of the fiscal year.

(Millions of yen)	Accounting period				Cumulative period			
	Q4 FY04/22 Results	Q4 FY04/23 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/22 Results	Q1-Q4 FY04/23 Results	Increase /Decrease	% YoY
Commerce Segment								
Net sales	2,697	2,752	55	2.0%	10,311	10,655	344	3.3%
Mobile Life Business	2,240	1,838	△402	△17.9%	8,299	7,157	△1,142	△13.8%
Gaming Accessories Business	177	190	12	7.0%	395	769	373	94.4%
Cosmetics Business	18	151	132	514.9%	30	294	264	879.5%
New Business investment	21	38	17	82.6%	56	101	45	80.3%
Global Business	240	534	294	122.4%	1,529	2,332	802	52.5%

FY04/23 Commerce Segment (Operating income)

Consolidated

- Mobile Life significant decrease in profit due to inventory disposal in Q4 (up JPY144 million YoY) and lower sales.
- In new business fields such as cosmetics, upfront investment continues and earnings continue to trend downward.
- Global improved significantly from the downward trend up to Q2.

(Millions of yen)

Commerce Segment	Accounting period				Cumulative period			
	Q4 FY04/22 Results	Q4 FY04/23 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/22 Results	Q1-Q4 FY04/23 Results	Increase /Decrease	% YoY
Operating income	288	27	△260	△90.5%	1,870	696	△1,174	△62.8%
Mobile Life Business	469	174	△295	△62.9%	1,717	1,223	△494	△28.8%
Gaming Accessories Business	6	△7	△13	△215.2%	0	2	2	—
Cosmetics Business	△99	△104	△4	—	△197	△489	△291	—
New Business investment	△114	△96	17	—	△300	△258	41	—
Functional Departments	△18	△35	△17	—	△82	△105	△23	—
Global Business	44	97	52	118.8%	734	324	△409	△55.9%
Operating income ratio	10.7%	1.0%	△9.7%	—	18.1%	6.5%	△11.6%	—

FY04/23 Platform Segment

- Sales increased by 9.1% and profit also increased by 23.2% by demonstrating the strengths of stock business. Top-line sales were sluggish in Q4 due to factors such as a decline in sales due to a shortage of resources in the Consulting Business.

(Millions of yen)	Accounting period				Cumulative period			
	Q4 FY04/22 Results	Q4 FY04/23 Results	Increase /Decrease	% YoY	Q1-Q4 FY04/22 Results	Q1-Q4 FY04/23 Results	Increase /Decrease	% YoY
Platform Segment								
Net sales	736	743	7	1.0%	3,102	3,383	280	9.1%
NextEngine Business	579	603	24	4.1%	2,240	2,400	159	7.1%
Consulting Business	118	100	△17	△15.1%	462	472	10	2.2%
Localco Business	38	39	0	2.3%	398	509	111	27.9%
Operating income	266	315	49	18.4%	1,225	1,509	284	23.2%
Operating income ratio	36.2%	42.4%	6.2%	—	39.5%	44.6%	5.1%	—

FY04/23 Consolidated Overview —Net Sales analysis

Consolidated

<Commerce>

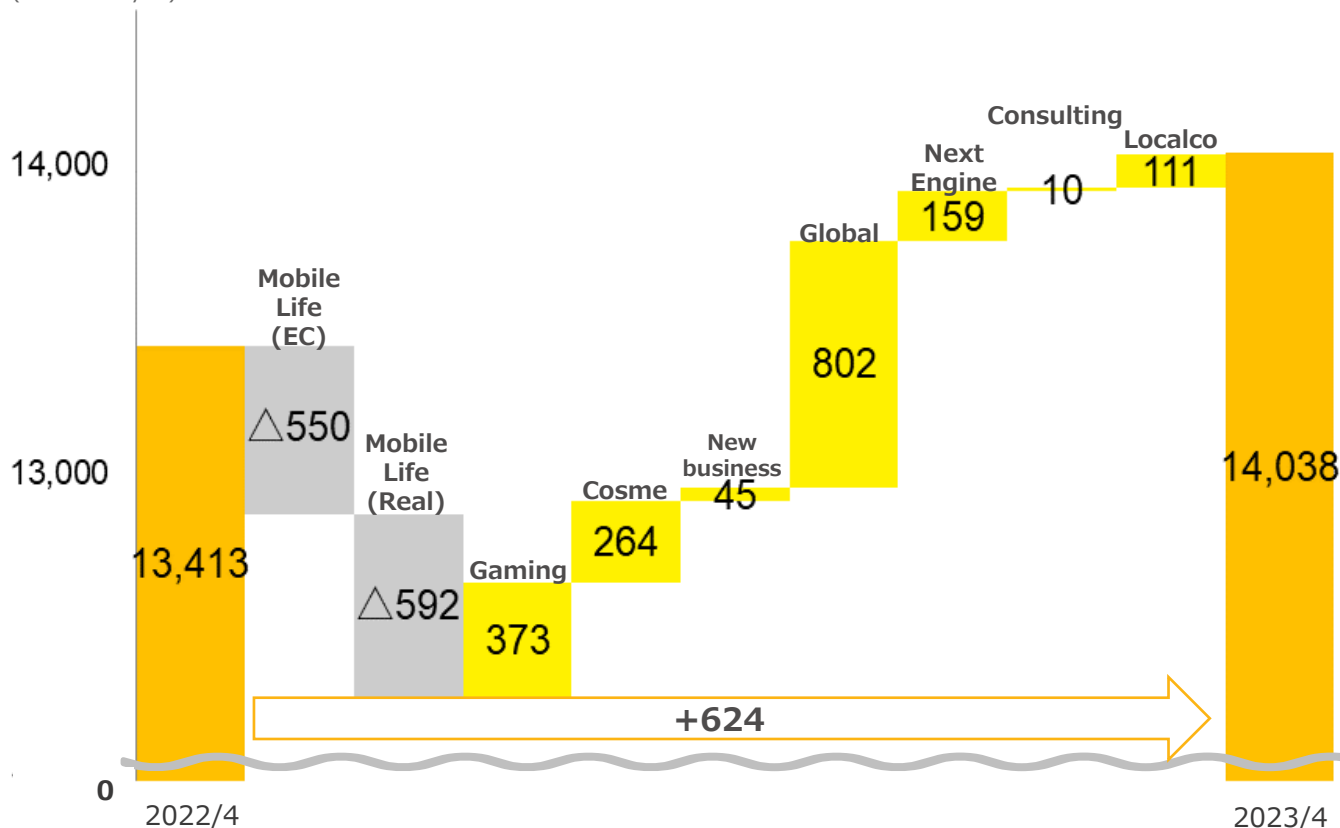
- Mobile Life: Demand of products for iPhone14 series slumped, EC and Real(wholesale) sales significantly decreased.
- Gaming Accessories: Significant increase in sales because of expanding market recognition of Pixio through various measures.
- Cosmetics: Sales increased after the launch of the skincare line.
- Global: Significant increase in sales because of aggressive sales expansion measures in the U.S..

<Platform>

- Each business maintains sales growth trend.
- Consulting Business remained a task, securing consultants.

Net sales(cumulative period)

(Millions of yen)



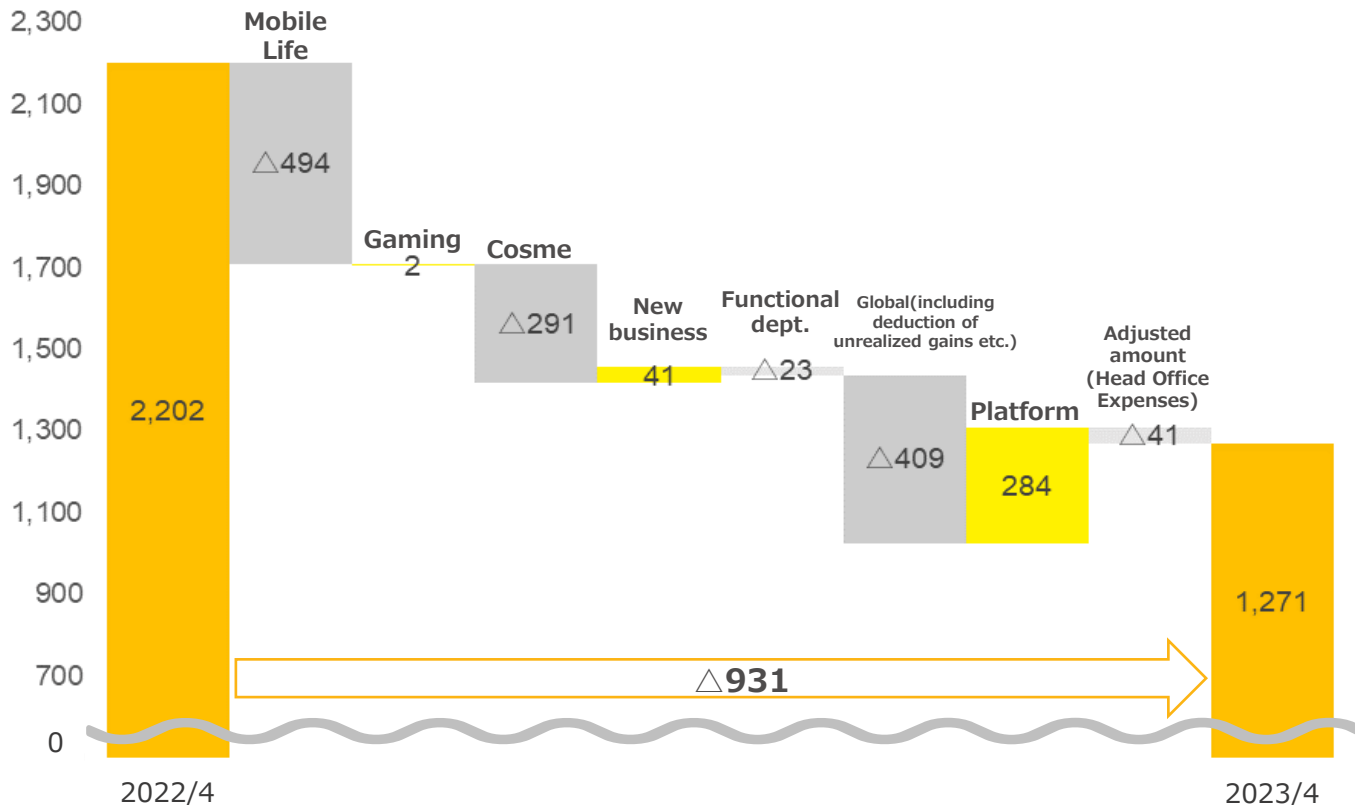
FY4/23 Consolidated Overview

—Operating income analysis

Consolidated

Operating income (cumulative period)

(Millions of yen)



<Commerce>

- Mobile Life: Income decreased due to the large impact of the decrease in sales.
- Cosmetics: Although we place emphasis on advertising investment which links to sales, upfront investment will continue so operating loss is posted.
- Global: Declined in profit margin due to sales expansion measures in the U.S. Profitability improved from Q3 onward.

<Platform>

- Each business maintains sales growth trend.

Full-year Forecast (Revision) Progress toward

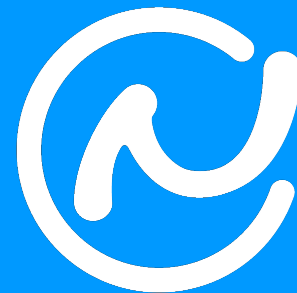
- In the Commerce segment, segment profit achieved the target because of thorough cost management. Sales fell slightly short of the plan due to market conditions fell short of expectations.
- In the Platform segment, segment profit exceeded plans because of the success of thorough cost management.
- Adjustments (HQ expenses) also remained low and operating profit exceeded plans by JPY256 million.

(Millions of yen)		FY04/23 YTD			
		Revised forecast	Q1-Q4 FY04/23 Results	Amount of deviation	Achievement rate
Consolidated Segment					
Commerce	Net sales	10,717	10,655	△61	99.4%
	Segment profit	694	696	1	100.2%
	Profit ratio	6.5%	6.5%	0.0%	100.7%
Platform	Net sales	3,383	3,383	-	100.0%
	Segment profit	1,337	1,509	171	112.9%
	Profit ratio	39.5%	44.6%	5.1%	112.9%
Total	Net sales	14,098	14,038	△60	99.6%
	Segment profit	2,032	2,205	173	108.5%
	Adjusted amount ※1	△1,017	△934	82	91.9%
	Operating income	1,014	1,271	256	125.3%
	Profit ratio	7.2%	9.1%	1.9%	125.8%

※1 Adjusted amount: Company-wide headquarters expenses are presented as "Adjusted amount."

III . Business Highlight

Platform



NEXT ENGINE

Highlights

Platform

Platform

Sales (Q4)

JPY **743** million

(up 1.0% YoY)

Operating income(Q4)

42.4%

(up 6.3% YoY)

Next Engine Business

Number of clients(Q4)

5,772 clients

(up 355 clients YoY)

GMV(Q4)^{※1}

JPY **301** billion

(up 6.0% YoY)

ARPU(Q4)^{※2}

JPY **34,977**

(down 1.9% YoY)

Monthly churn rate (Q4)^{※3}

1.00%

(down 0.1% YoY)

※1 GMV . . . Gross Merchandise Value = transaction amount processed through Next Engine.

※2 ARPU . . . Average Revenue Per User = the averages of sales per Next Engine clients.

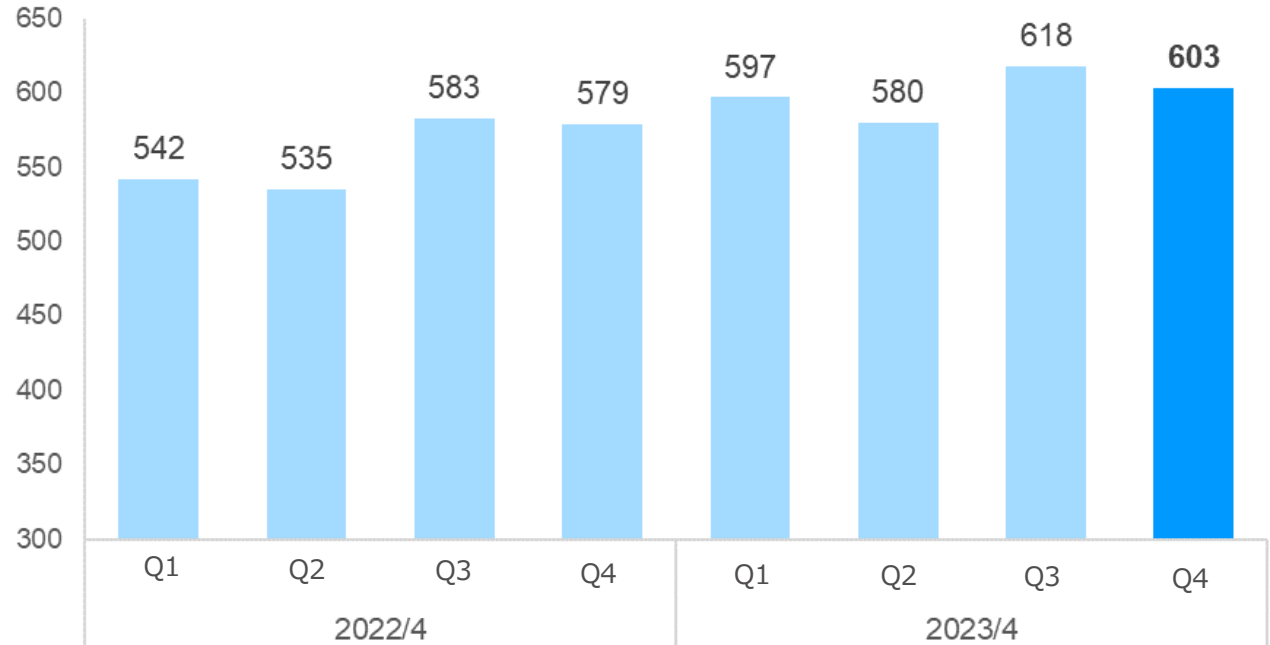
※3 monthly churn rate . . . Figures are calculated by dividing the number of contracted clients end of Q4 from the average number of cancellations during the quarterly period.

Next Engine Business —Q4 FY04/23 Sales

- Maintained upward trend in sales while taking advantage of stock business' strengths although reaction of accelerated digital shift is recognized.

Net sales

(Millions of yen)

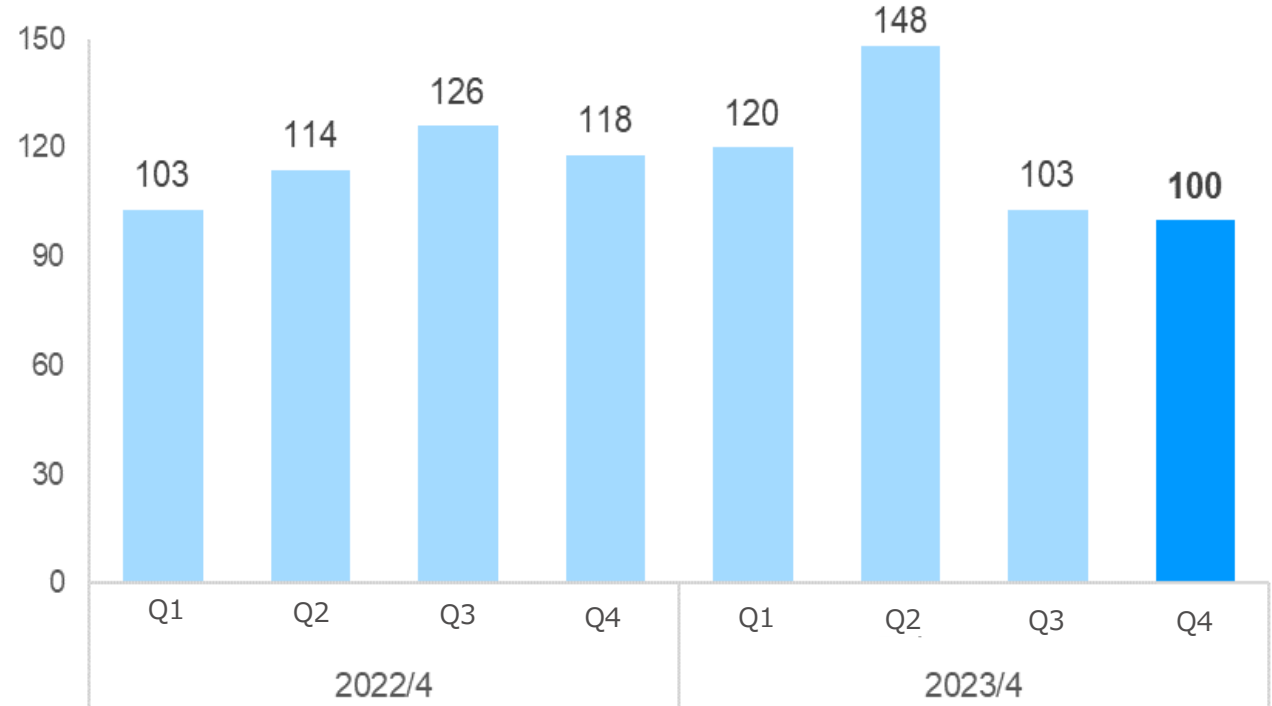


Consulting Business —Q4 FY04/23 Sales

- Continuously tackling management issues, securing consultants, but sales struggles. Newly hired consultants can't make strategic moves until they become forces due to lack of ability.
- Continued strong demand for consulting services in EC markets. Focus on strengthening the foundation.
- Site construction and other spot projects bottom up sales through acquisition.

Net sales

(Millions of yen)

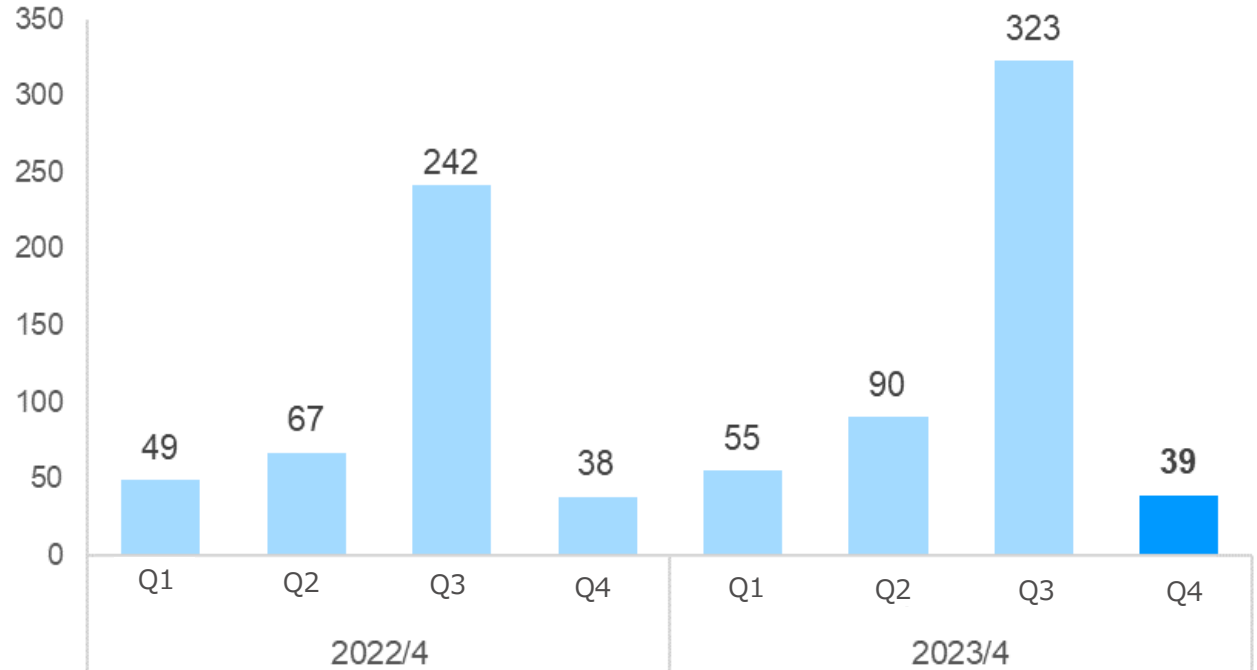


Localco Business —Q4 FY04/23 Sales

- Against the backdrop of an increase in the number of hometax payment, maintained sales growth trend year-on-year.
- Quarterly sales fluctuate significantly as this business is highly correlated with movements in the hometown tax donation market as a whole.
- Sales peak in the Q3 as the volume of transactions is usually the largest in December, which is the deadline for tax payment and reactionary decline in Q4.

Net sales

(Millions of yen)

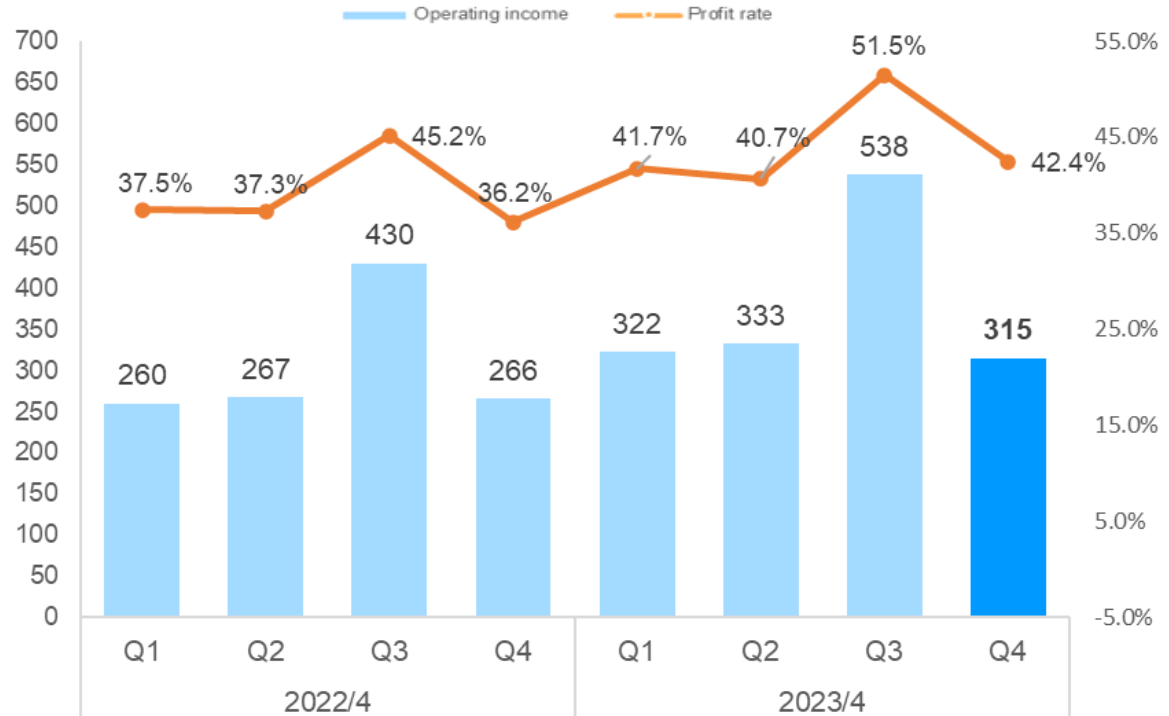


Q4 FY04/23 Operating income

- For Next Engine Business and Localco Business, sales peak in the Q3 which includes December, as a segment, operating income tends to be highest in the Q3.
- Marginal profit of Next Engine both businesses are driven by high rates achieved profit growth exceeding sales growth.
- Profitability improved steadily year-on-year.

Operating income

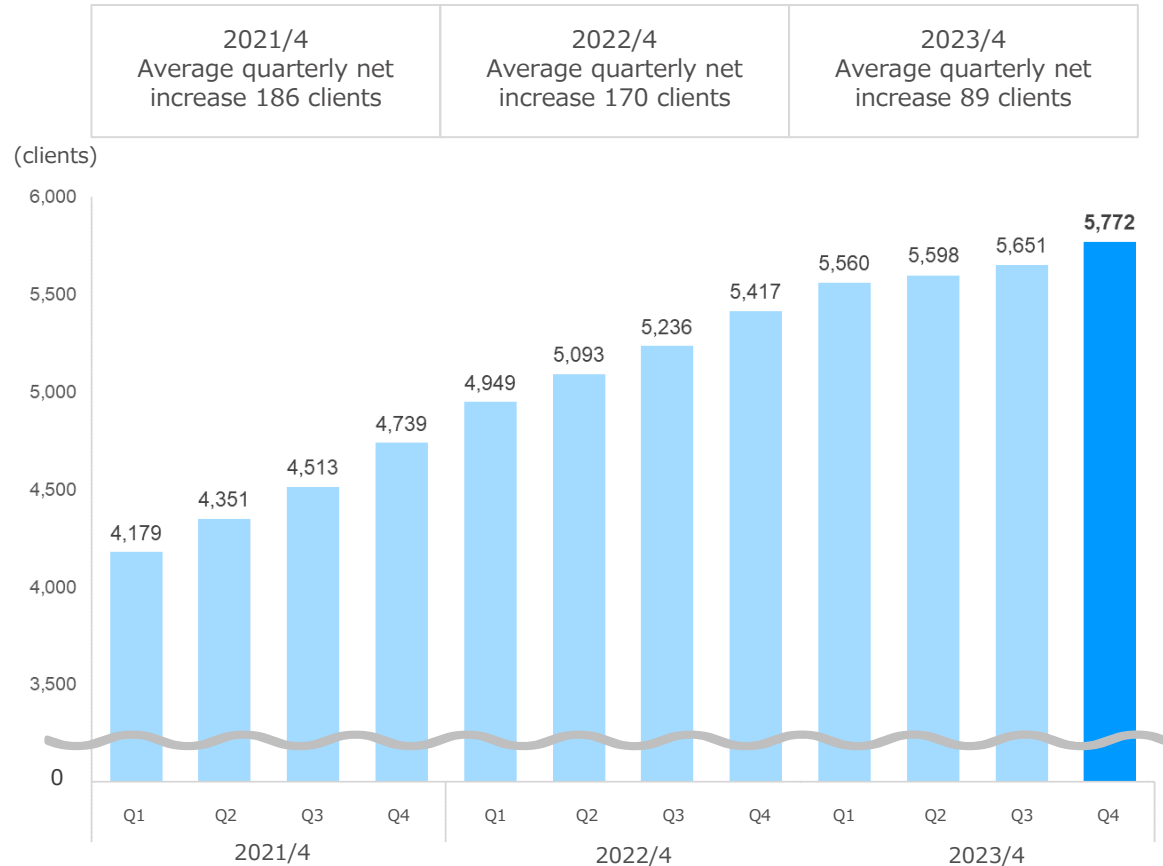
(Millions of yen)



Next Engine Business —Total number of clients

- Priority issues for EC operators have shifted from improving operational efficiency to maximizing sales and securing profits.
- Motivation to introduce various business efficiency services appears to be temporarily declining.
- Against this backdrop, the number of free contracts is sluggish, and although the conversion rate remains constant, the growth in the number of contract clients slows down.
- Net increase recovered to 121 clients in Q4. There were signs of an improvement.

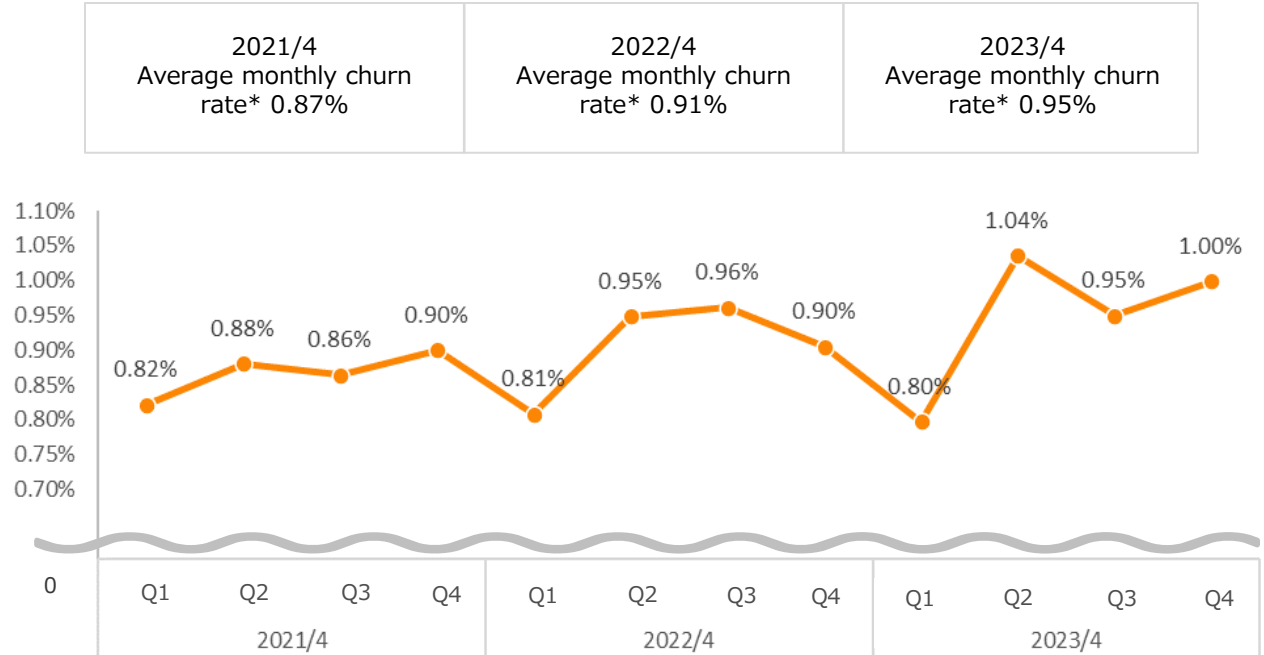
Total number of clients



Next Engine Business —Churn rate trend

- The number of businesses withdrawing from EC is on the rise.
- The annual average monthly churn rate remained low at 0.95%, maintaining the level of 1.00% or less. In Q2 the churn rate was 1.04%.

Churn rate

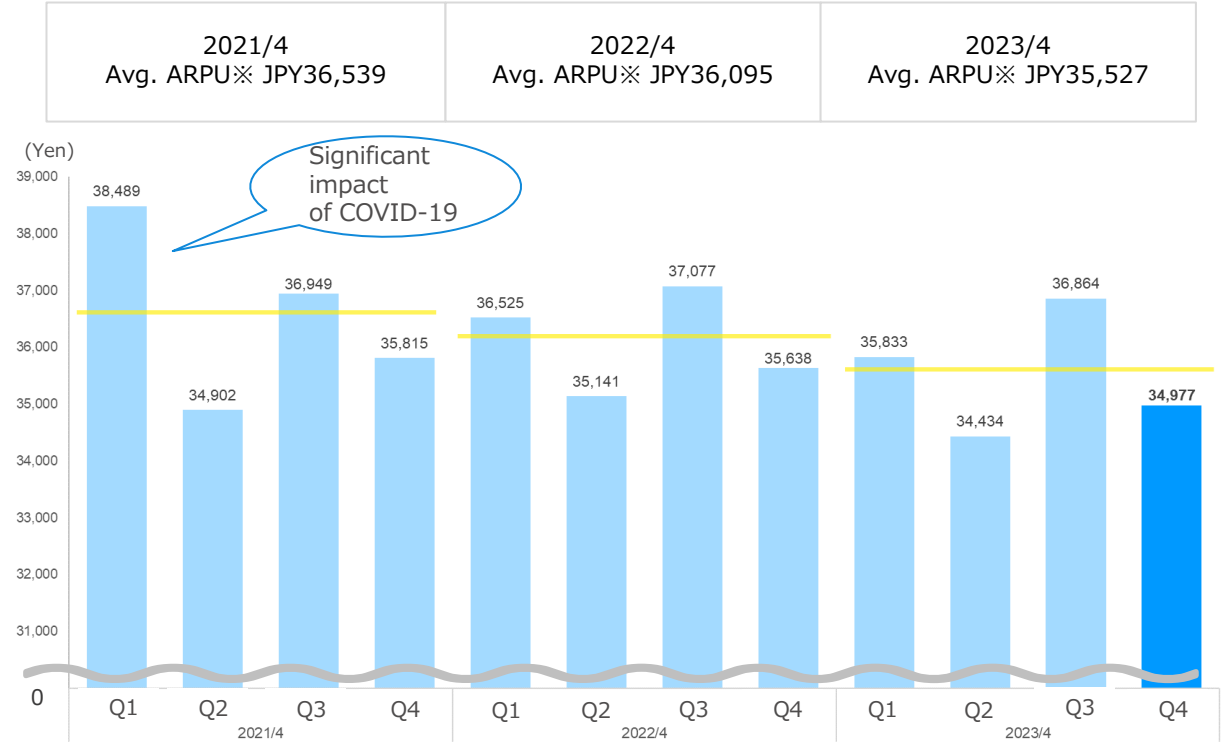


※ Annual average monthly churn rate: Figures calculated by dividing the number of contracted clients as of the end of the quarter from the average number of cancellations for each quarterly period are simple averages.

Next Engine Business —ARPU trends

- The number of orders processed by clients' is sluggish due to the reaction to the digital shift in the EC market.
- Due to pay-as-you-go billing for the number of orders received, ARPU is also sluggish compared to the same quarter of the previous year.

ARPU



Commerce

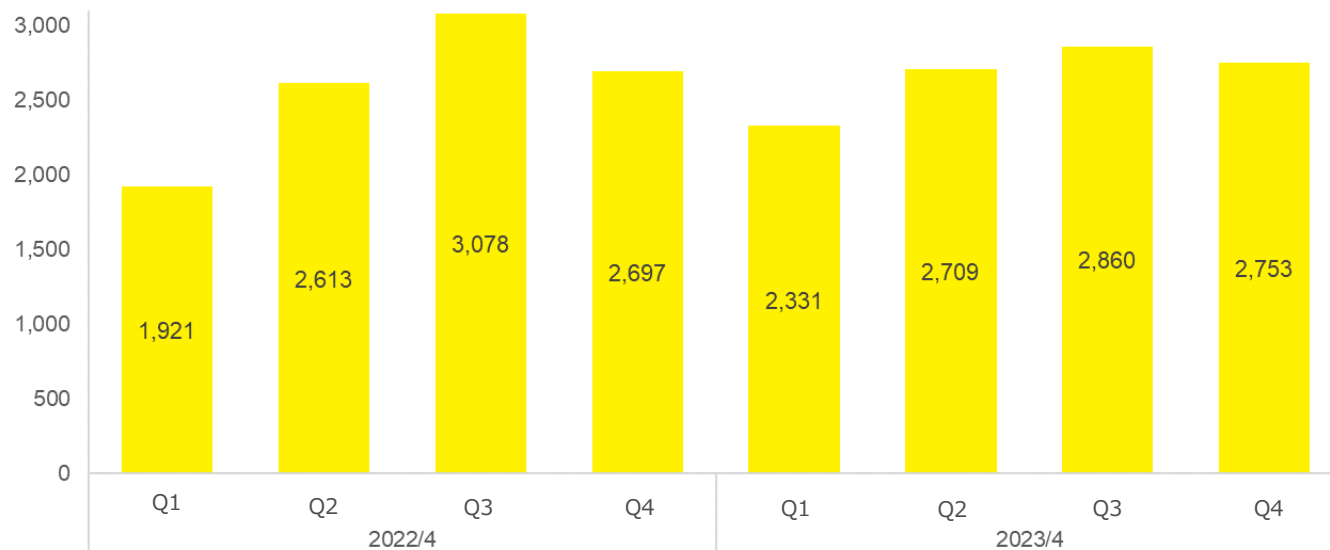


FY4/23 Net Sales

- Structure in which decrease in sales in Mobile Life Business is covered by other Businesses stood out.
- Q3 fiscal year was unable to fully offset the slump in Mobile Life Business, which performed very well in the same period of the previous fiscal year.
- Contributions from Cosmetics Business were recognized in Q4.

Net sales

(Millions of yen)



iFace product development

- iFace series, overwhelming level of recognition as a smartphone case brand, we will stimulate demand by launching new products to create consistent sales.
- Hang and was released in Feb based on the concept of "Keep on moving! Play more lightly and actively!"

Mainstay Products

• First Class



• Reflection



Commerce

Product development

• Look in Clear



• Hang and



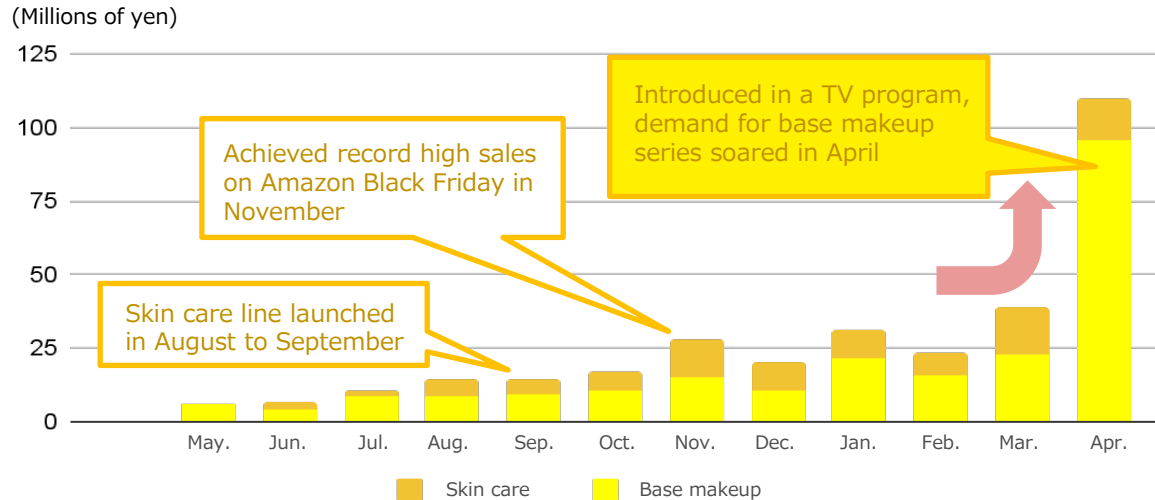
Full Clearance developed from user feedback

Cosmetics Business —Sales to date

- Customer reaction to the products has been favorable. Despite the delay in launching the skincare line.
- Combined with base makeup, well established strengths as a product.
- Advertising investment for brand recognition carried out throughout the period also showed a certain effect.
- Sales rose sharply as a result of introducing in a TV program in April 2023.

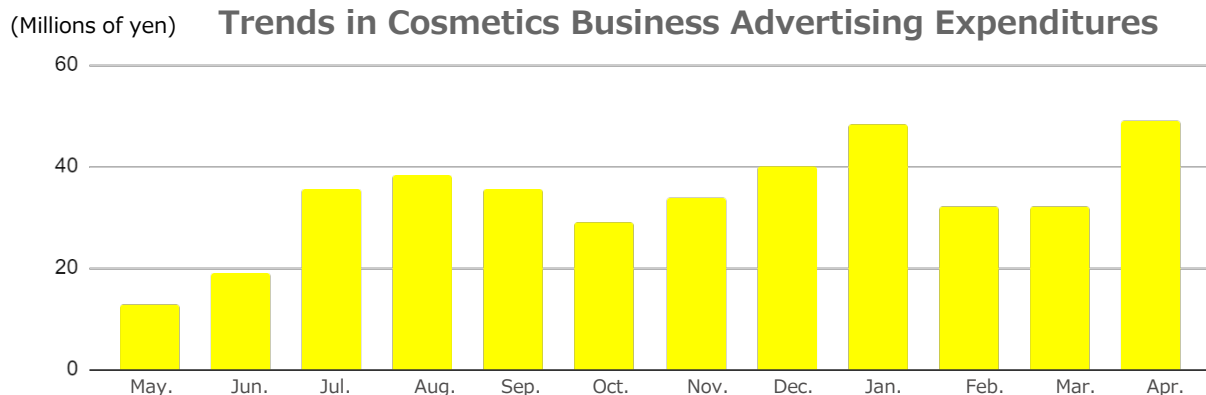
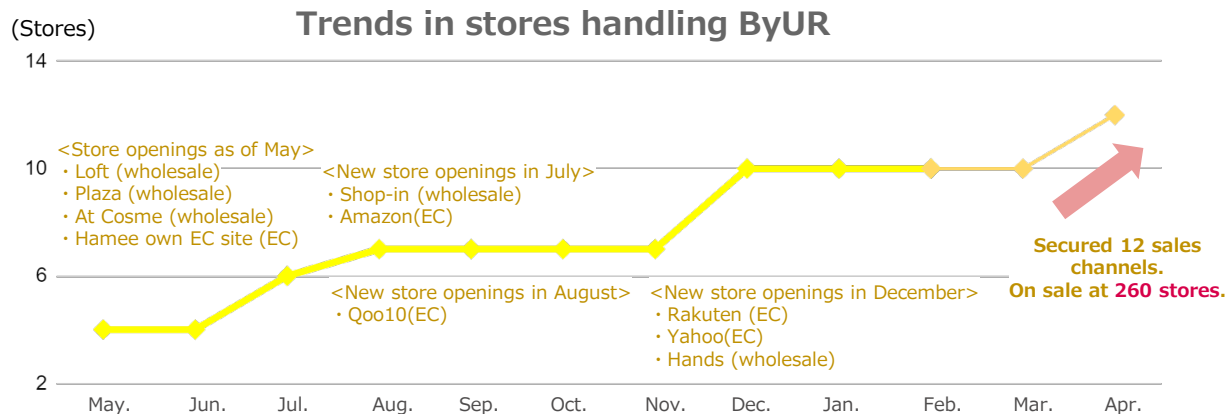


Cosmetics Business Sales by Product Category



Cosmetics Business Future investment policy

- Steadily expanding sales channels, 5 EC stores and 7 wholesales(260 stores handled.)
- Won 40 awards for various types of media!
- Achieve further sales growth by expanding wholesales(number of stores handled.)
- The advertising investment for brand recognition will focus on profitability and aim to achieve complete black in FY04/25.



Gaming Accessories Business

- Strengthen appeal by renewing sites and implement a number of measures to acquire new customers, including the development of peripheral accessories such as monitor arms.
- By strengthening ties through investment in Pixio USA Inc., a manufacturer, going forward, we will reduce the cost of sales ratio, expand sales regions and launch products planned in-house.



Global Business

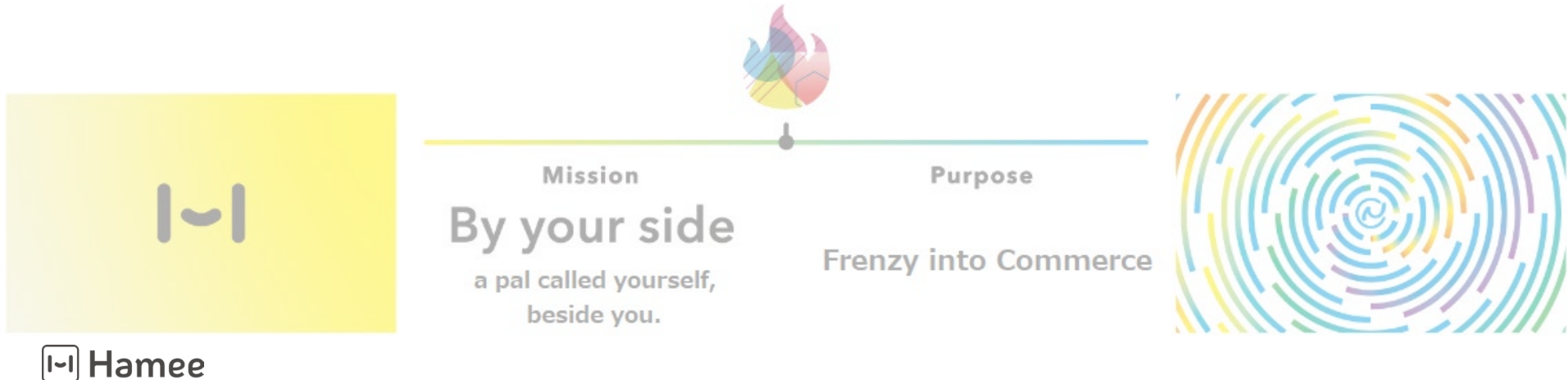
- Acquired overseas sales business of Otamatone, strong sales in Hamee US in Jan 2023.
- Aim to expand its sales territory, increase its top line by providing a stable supply of products, and reduce its cost of sales ratio by restructuring its manufacturing and purchasing supply lines.



IV. Mid-Term Management Plan

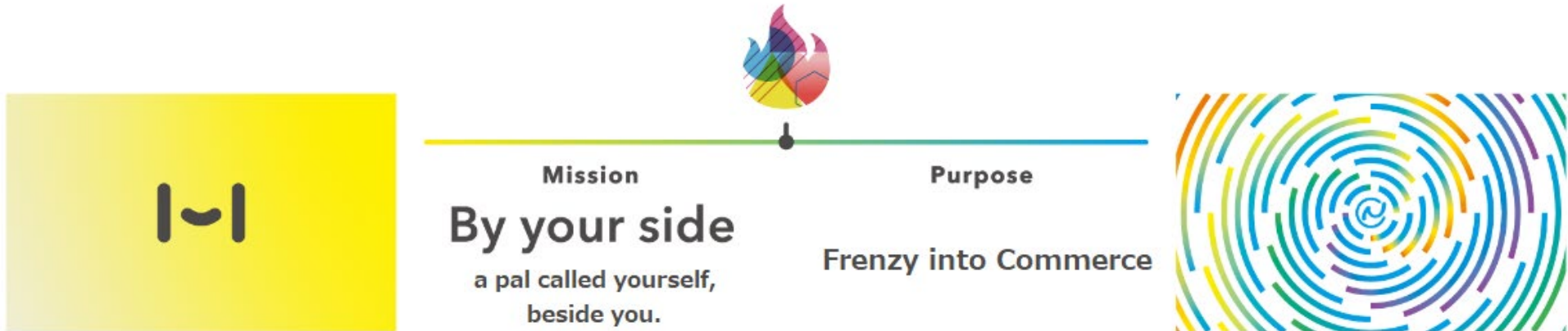
Revised Mid-Term Management Plan

- Based on the economic environment surrounding us, recent business condition and various policies, we revised the Mid-Term Management Plan we announced on June 13 2022 (from the fiscal year ended April 2023 to the fiscal year ending April 2025) and formulated a new three-year plan from the fiscal year ended April 2024 to the fiscal year ending April 2026.
- The objectives of this spin-off are that Hamee Corp, which is responsible for the Commerce Business, and NE Inc, which is responsible for the Platform Business, each concentrate on a single business, enabling us to plan and execute business strategies quickly to respond to changes in the business environment. Consequently, we will accelerate the evolution and growth of our respective businesses and maximize shareholder returns.
- Aim to achieve the new Mid-Term Management Plan as a specific result of the corporate action.



Toward achievement of Mid-Term Management Plan

- Based on DNA shared by the two companies, "Ignite your creativity," toward achievement of Mid-Term Management Plan, Hamee Corp. and NE Inc. verbalize the value we want to embody, we formulated Mission and Purpose.
- Hamee Corp. established a new Mission of "By your side, a pal called yourself, beside you." Aimed to further increase corporate value by spreading the products and services that embody By your side worldwide.
- NE Inc. adopted "Frenzy into Commerce" as a Purpose. By accompanying all commerce operator, aim to be an entity that creates "new frenzy" that transcends simple enjoyment with everyone in commerce.



Mid-Term Management Plan(FY04/24 to FY04/26) Consolidated Overview

(Millions of yen)

Consolidated Segment		Results			Mid-Term Management Plan					
		FY04/22	FY04/23	% YoY	FY04/24	% YoY	FY04/25	% YoY	FY04/26	% YoY
Commerce	Net Sales	10,311	10,655	3.3%	13,032	22.3%	14,897	14.3%	17,128	15.0%
	Segment profit	1,870	696	△62.8%	1,665	139.3%	1,898	14.0%	2,364	24.5%
	Profit ratio	18.1%	6.5%		12.8%		12.7%		13.8%	
Platform	Net Sales	3,102	3,383	9.1%	3,780	11.7%	4,511	19.3%	5,387	19.4%
	Segment profit	1,225	1,509	23.2%	1,577	4.5%	2,201	39.5%	2,438	10.8%
	Profit ratio	39.5%	44.6%		41.7%		48.8%		45.3%	
Total	Net Sales	13,413	14,038	4.7%	16,813	19.8%	19,408	15.4%	22,515	16.0%
	Segment profit	3,095	2,205	△28.7%	3,243	47.0%	4,100	26.4%	4,802	17.1%
	Adjusted amount ※1	△893	△934	4.7%	△1,157	23.8%	△1,346	16.3%	△1,479	9.9%
	Operating income	2,202	1,271	△42.3%	2,086	64.1%	2,754	32.0%	3,323	20.7%
	Profit ratio	16.4%	9.1%		12.4%		14.2%		14.8%	

※1 Adjusted amount: Company-wide headquarters expenses are presented as "Adjusted amount."

Mid-Term Management Plan(FY04/24 to FY04/26) Commerce segment

(Millions of yen)	Results	Mid-Term Management Plan					
	FY04/23	FY04/24	% YoY	FY04/25	% YoY	FY04/26	% YoY
Commerce segment							
Net sales	10,655	13,032	22.3%	14,897	14.3%	17,128	15.0%
Mobile Life Business	7,157	8,130	13.6%	8,515	4.7%	8,951	5.1%
Gaming Accessories Business	769	996	29.5%	1,100	10.4%	1,300	18.2%
Cosmetics Business	294	924	213.5%	1,706	84.5%	2,625	53.8%
Others	101	234	130.9%	234	0.0%	234	0.0%
Global Business	2,332	2,747	17.8%	3,341	21.6%	4,016	20.2%
Segment profit	696	1,665	139.3%	1,898	14.0%	2,364	24.5%

※1 Adjusted amount: Company-wide headquarters expenses are presented as "Adjusted amount."

Mid-Term Management Plan(FY04/24 to FY04/26) Platform segment

(Millions of yen)	Results	Mid-Term Management Plan					
	FY04/23	FY04/24	% YoY	FY04/25	% YoY	FY04/26	% YoY
Platform segment							
Net sales	3,383	3,780	11.7%	4,511	19.3%	5,387	19.4%
NextEngine Business	2,400	2,664	11.0%	3,151	18.3%	3,576	13.5%
Localco Business	509	641	25.9%	801	25.0%	1,023	27.7%
Consulting Business	472	474	0.3%	558	17.7%	787	41.1%
Segment profit	1,509	1,587	5.1%	2,201	38.7%	2,438	10.8%

※1 Adjusted amount: Company-wide headquarters expenses are presented as "Adjusted amount."

APPENDIX

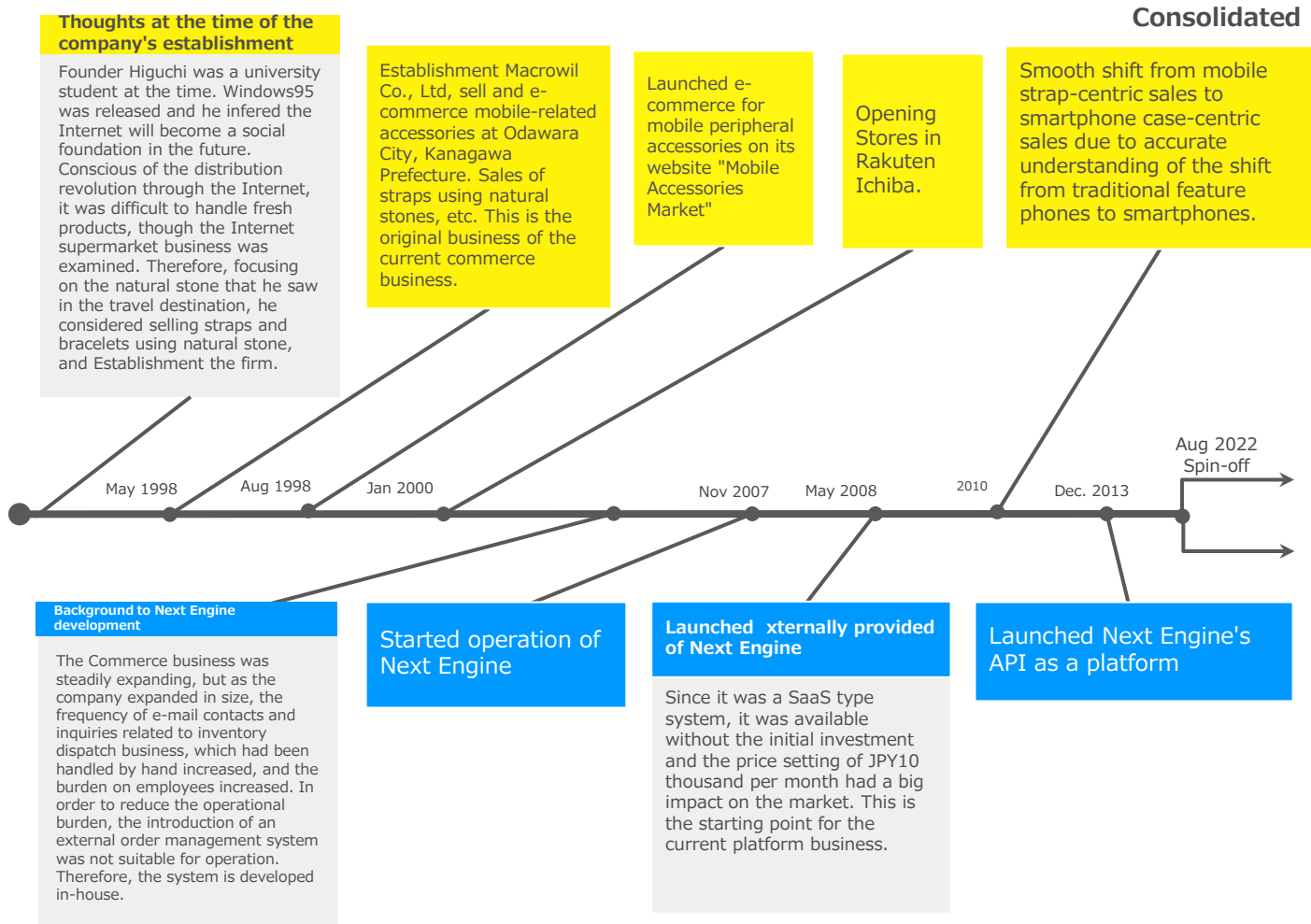
Company Profile

Spin-off

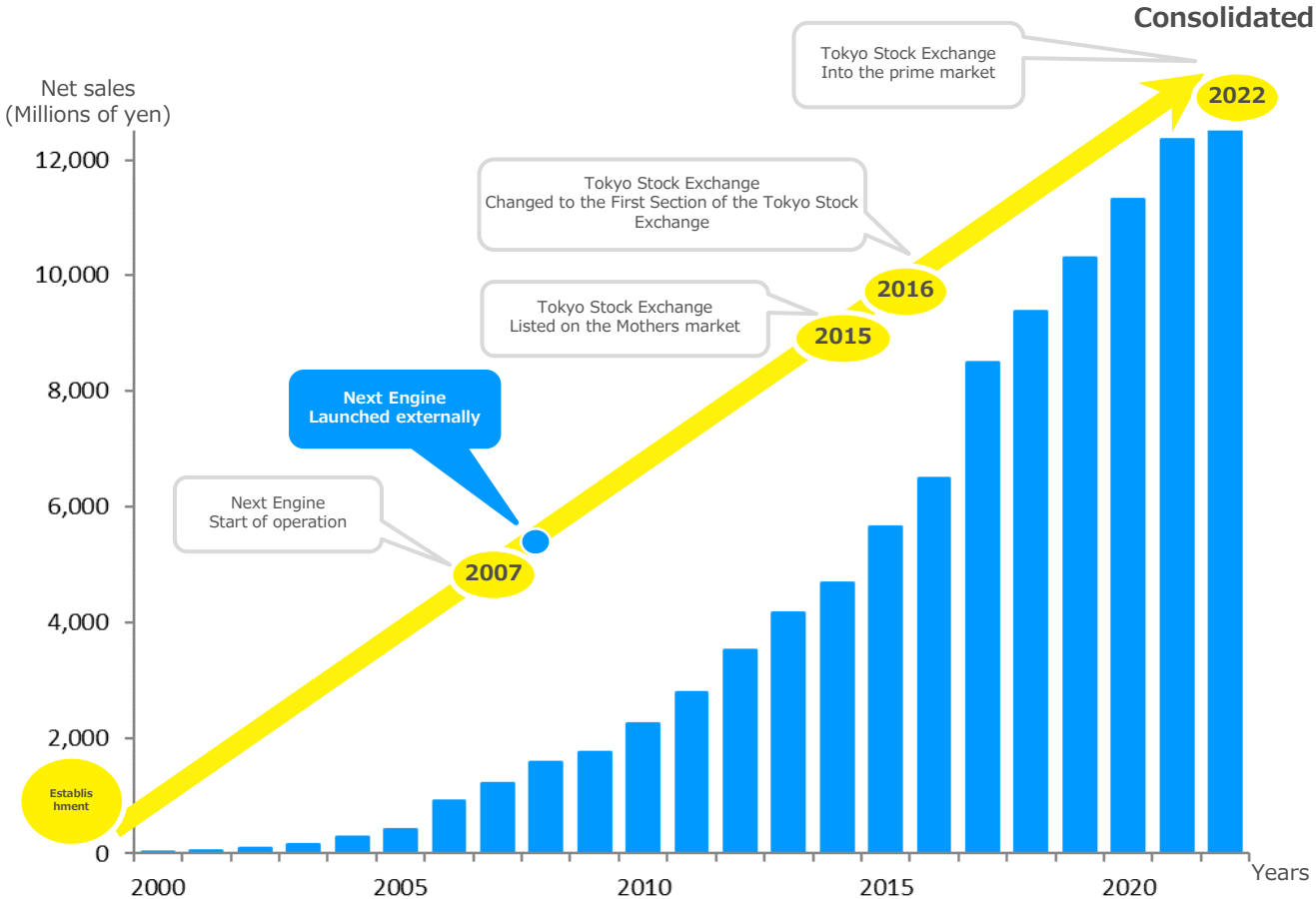
Under Mission of " Ignite your creativity " in order to maintain and realize mission over the super long term, the Platform Business spun off as NE Inc. and grow through both companies.



History



History (Growth Trajectory)



Business Overview

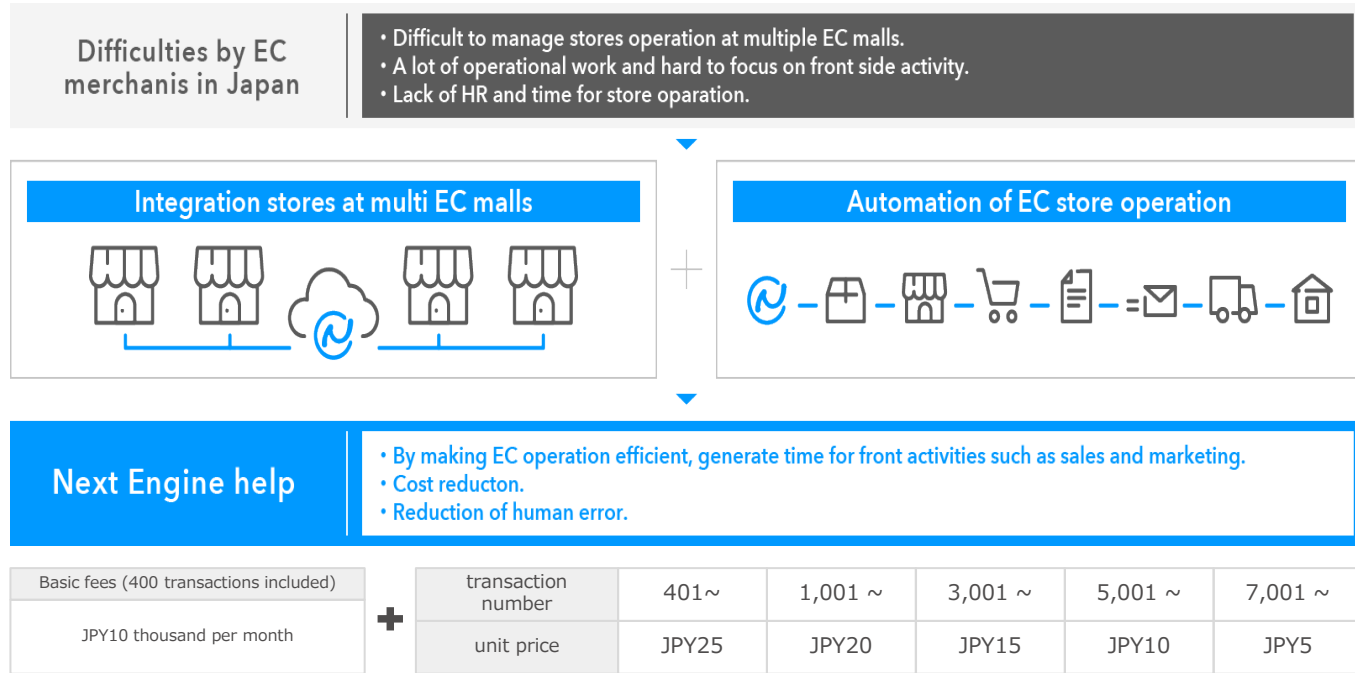
Platform



NEXT ENGINE

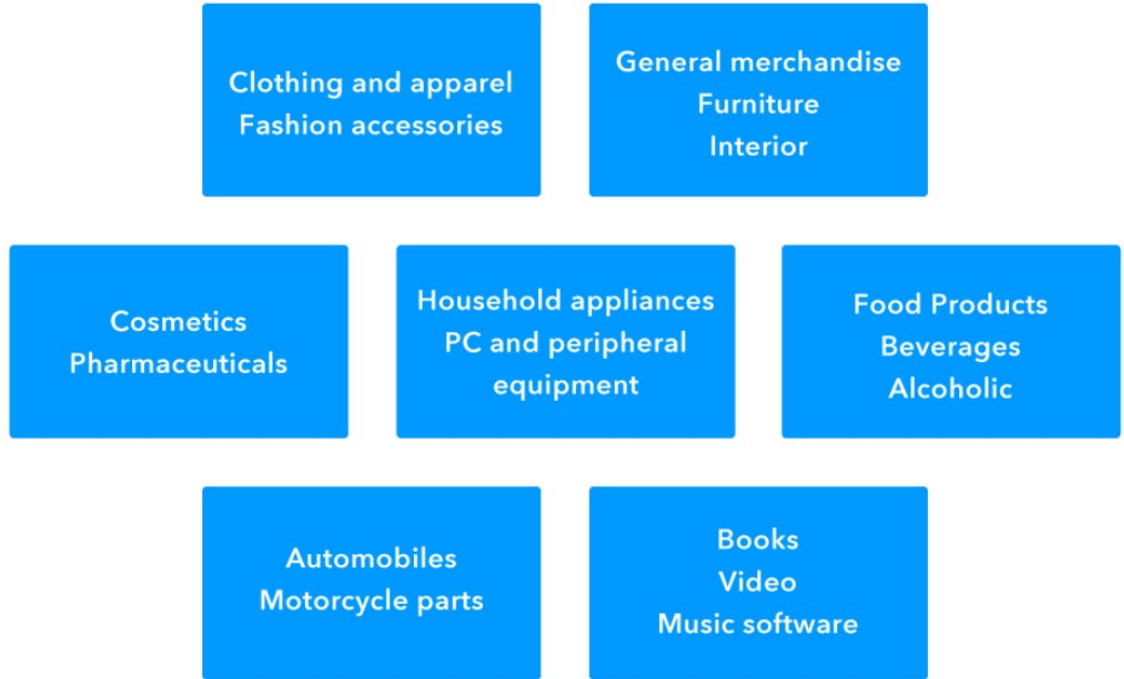
Next Engine —Main functions

- SaaS type EC Attractions to support the automation and streamlining of EC site management operations.



Next Engine —Clients

- Next Engine supports clients in various categories



※Partial posting

Next Engine —Clients



Neversey Never Inc.

<https://neversaynever.jp/>

Product: Women's Fashion and Apparel



MADE IN EARTH

<https://madeinearth-store.jp/>

Product: Organic cotton products, Soap, furniture



International Swan Group

<https://swan-group.net/>

Product: Clothing, fashion accessories, etc.



THE BODY SHOP JAPAN

<http://www.the-body-shop.co.jp/shop/>

Product: Natural cosmetics



※Partial posting



WARAI MIRAI

<http://waraimirai.com/>

Product: Suites, Fruits, Gifts



NEXT ENGINE

**Born from
EC
operation**

Services born from opinions of "We want to enjoy work more " of our EC operations

**In No1 market
Number of
contracted
clients ※**

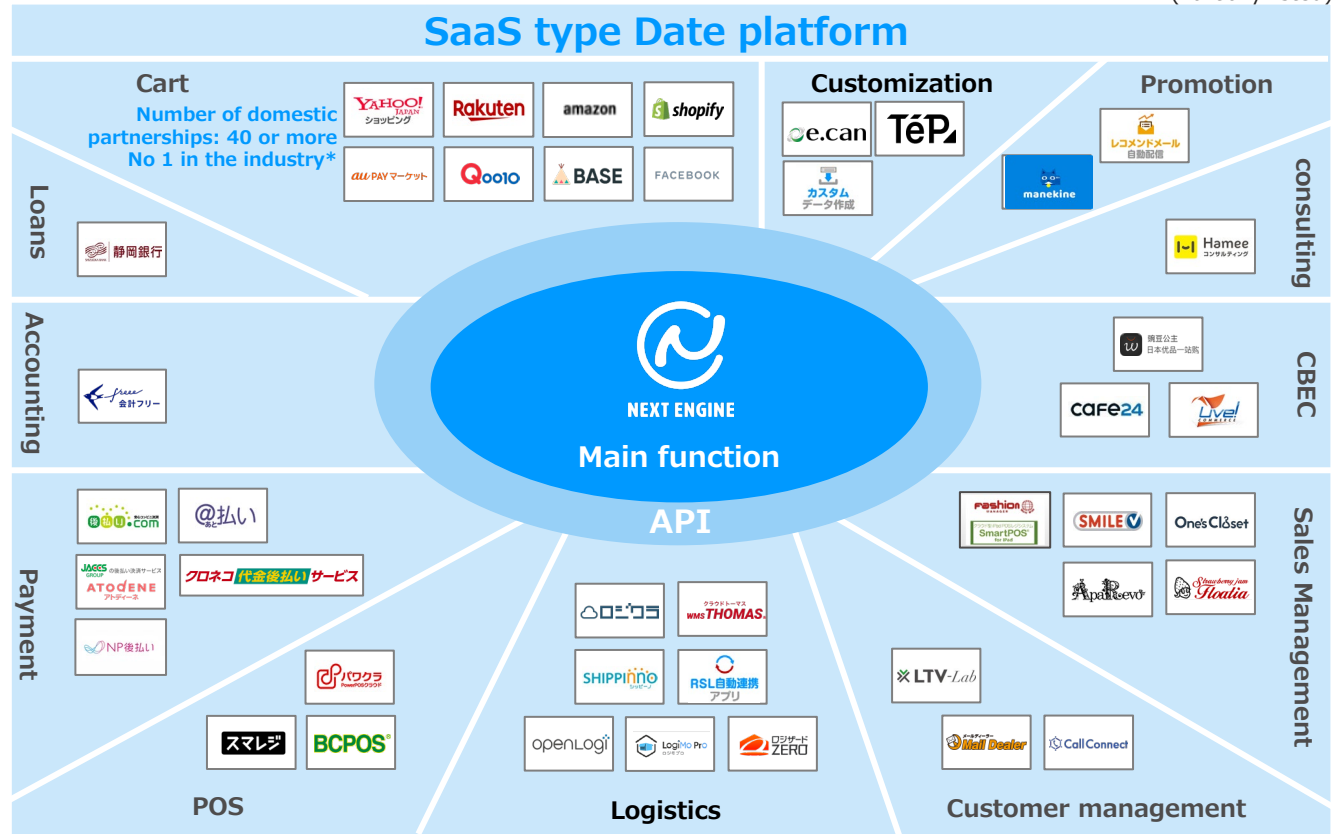
Strong trust backed by industry No.1 by continued support from EC businesses
※Base on in-house research

**Resilient
Customization**

You can customize and add features in the Apps. Available consistently to use regardless of changes in size of business or social environment

(Partially listed)

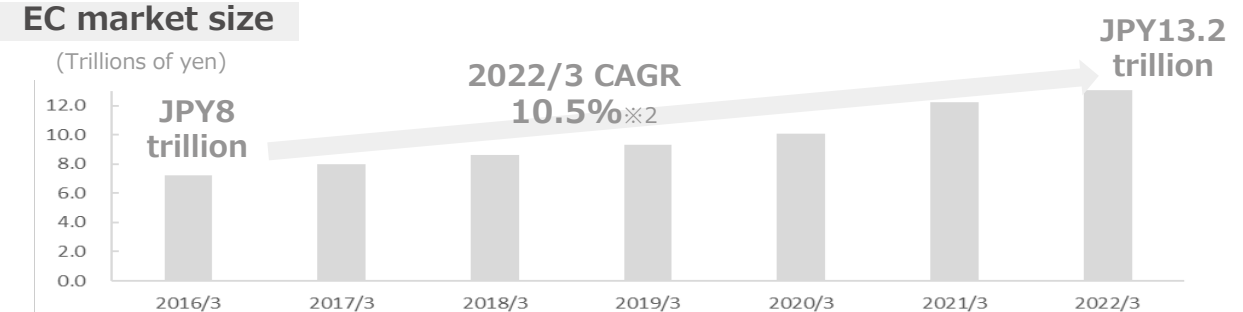
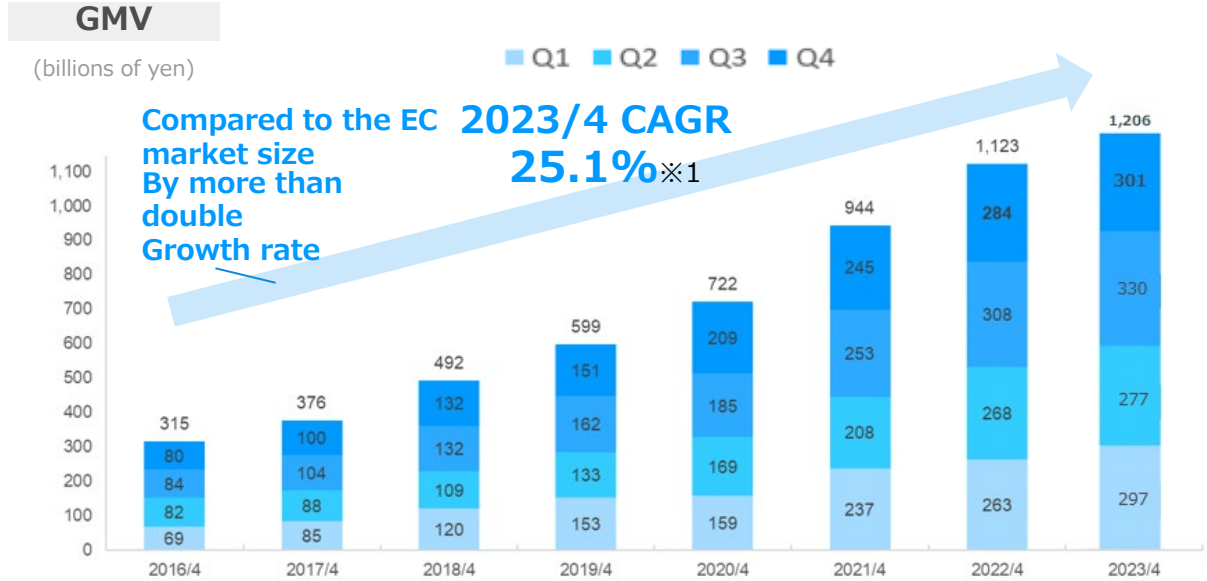
Next Engine —Strengths



※ In house research, as of the end of October 2022

Next Engine —GMV trends

- Next Engine growth rate is more than double that of domestic EC market



※1 Average annual growth rate. Calculated assuming FY04/16 as the first year.

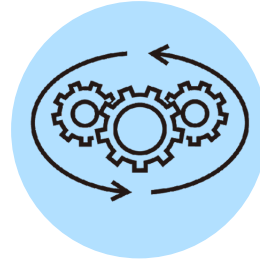
※2 In the Survey of E-Commerce conducted by the Ministry of Economy, Trade and Industry, deemed fiscal March 2016 (fiscal 2015) as the first year. Calculated by us from "Market Size of BtoC-EC in the Data Sales Field."

Consulting Business —Business Activities



EC consulting

Consultants in charge formulate strategies, improve customer attraction through SEO and advertising, and provide support from a variety of perspectives, including repeat and higher spending per customer.



Management agency

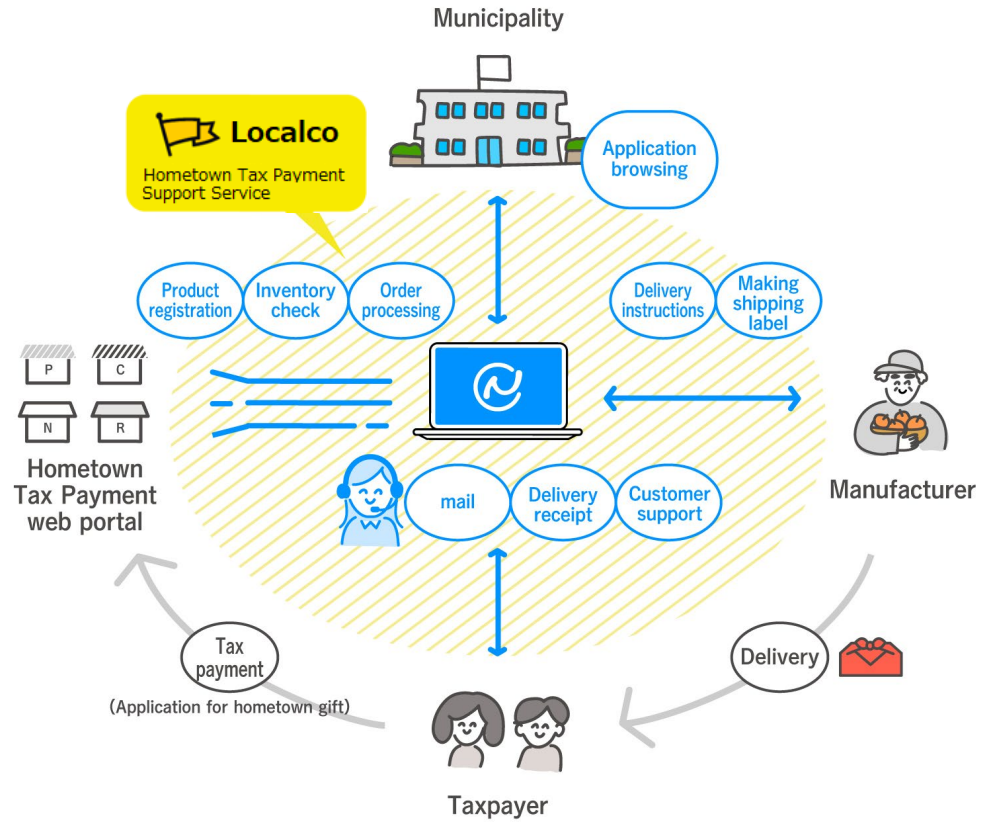
Operates EC sites that generate complicated operations from upstream to downstream, acting on behalf of customers in response to their requests.



EC store opening and construction consulting

Underwrote consulting, including the selection of malls and the design of websites and pages, to businesses considering opening new EC stores in an integrated manner, from actual site production.

Localco Business —Business Activities

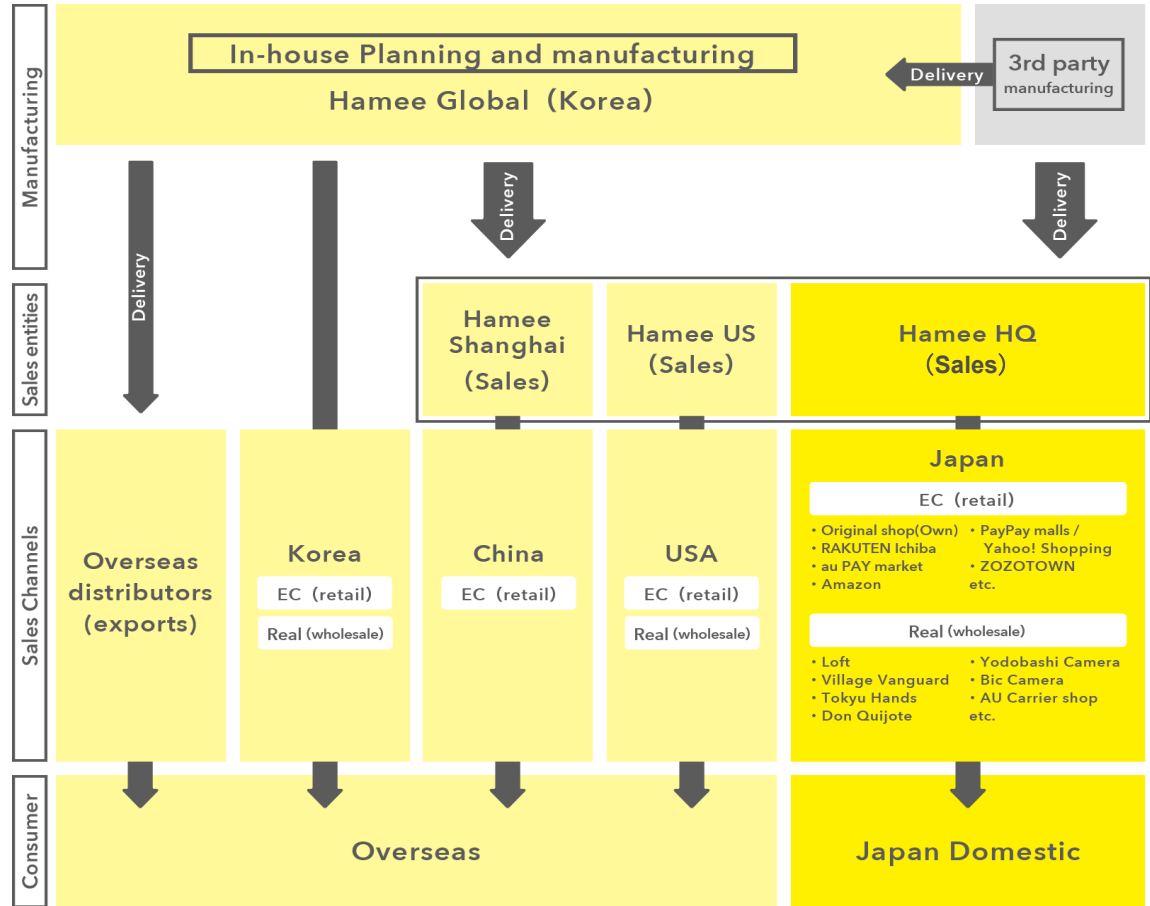


Commerce



Commerce Business Supply Chain

- In iFace, our main product, we have established a system that can cover planning, manufacturing, and sales(including EC) in-house.



Source of Commerce Competitiveness

Maximize EC know-how

- Efficient operations by making full use of Next Engine
- Store management
- Customer Satisfaction
- Warehouse linkage, etc.

Variety of sales channels

- Maximize product sales
- Improve profitability through in-house planned products
- Continued growth even in COVID-19

Supply Chain Management

- Consumer Voices are reflected to products speedily
- Expansion of product categories
- Incorporation of production profits from in-house production

With iFace branding Leveraging Growth

- First Class
- Reflection
- New series
- Peripheral accessories
- Color, character development



Launch new brand by using brand management that gained in the process of growth iFace

- Salisty, Andmesh

Over the past 20 years, the Domestic Commerce Business has maintained an increasing trend in sales.

iFace —Strengths



Design

The design takes into account not only functionality such as impact resistance, but also the expressions of personality such as unique curve and abundant color valuations.

Brand

Its reliability is also high due to the strength and usability of its products, and its brand recognition is 64% high among men and women in their early 20s.

※Base on in-house survey
Survey period:December, 2021
Number of surveyed: 1,291
Survey method:Internet survey
Target:Men and women aged 20-24 (smartphone users)

Young generation

Among young ※smartphone users, iFace users (including experienced users) account for more than 40%, earning a high level of loyalty, enabling us to secure a diverse range of sales destinations.

※Focuses on women aged 20 to 24 (Our survey December 2021)

iFace —Recognition

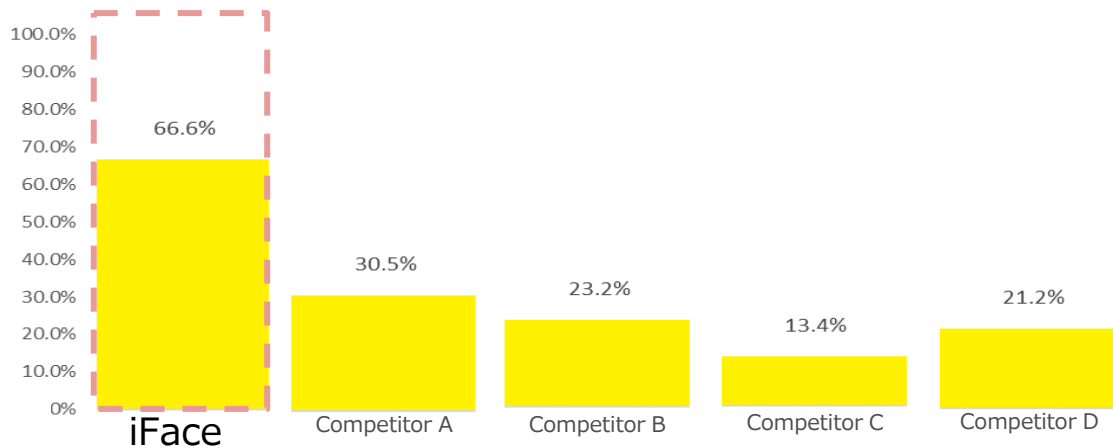
Overwhelming recognition among women in their late teens and early 20s compared to other companies' brands

※Our Survey

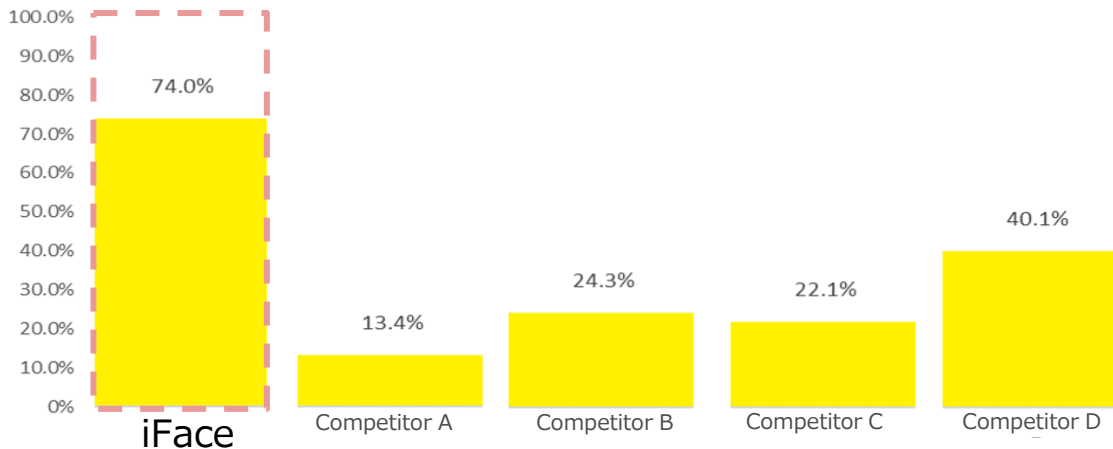
Survey period: December, 2021
Number of researchers: 599 women in their teens/638 women in their early 20s

Survey method: Internet survey
Target: Women aged 15-24 (smartphone users)

Brand Recognition (Women in their late teens)



Brand Awareness (Women in their early 20s)



iFace
—Series development

Voices of iFace user were commercialized

- **Look in Clear**
 In a web-based survey, "Full Clear Case," which was the strongest demand, was commercialized as an item to be used in iFace.
- **Tablet Case**
 Product development beyond smartphone cases based on the product strategy, one of the Mid-Term Management Plan.
- **Hang and**
 A new product that comes with a shoulder strap that keeps the trend in check launchd in February.

High designability + Series expansion + Peripheral accessories development



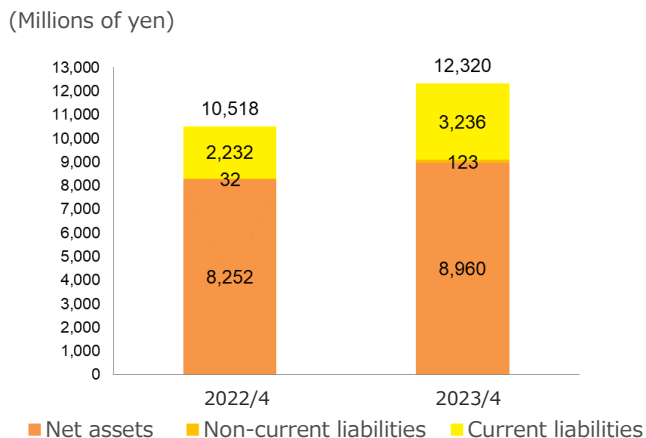
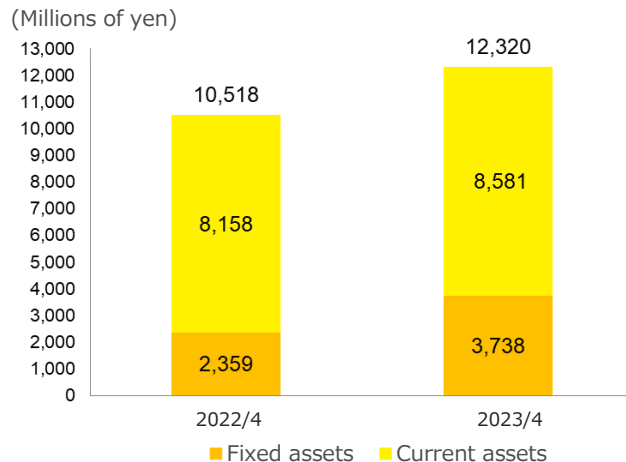
Develop peripheral accessories



Reference Information

FY04/23 Consolidated Balance Sheet

Commerce



(Millions of yen)

Current assets		8,581	(+423)
■ Cash and deposits	3,535	(△490)	
■ Notes and accounts receivable	1,797	(+129)	
■ Merchandise	1,665	(+237)	
■ Others	1,597	(+543)	

Fixed assets		3,738	(+1,378)
■ Property, plant and equipment	1,508	(+295)	
■ Intangible assets	825	(+368)	
■ Investments and other assets	1,404	(+714)	

Current liabilities		3,236	(+1,003)
■ Short-term loans	1,300	(+800)	
■ Others	198	(+129)	

Non-current liabilities		123	(+90)
■ Others	112	(+109)	

Net assets		8,960	(+707)
■ Retained earnings	7,384	(+636)	

Next Engine indicators

Fiscal Year	2022/4				
	Q1	Q2	Q3	Q4	Full year
Number of clients	4,949	5,093	5,236	5,417	5,417
Number of stores introduced (stores)	37,765	39,134	40,192	41,595	41,595
GMV (Billions of yen)	263	268	307	284	1,123
ARPU (yen)	36,525	35,141	37,077	35,638	36,095
Monthly churn rate	0.81%	0.95%	0.96%	0.90%	0.91%
Number of orders received (ten thousand)	3,543	3,335	3,909	3,738	14,525
LTV(Lifetime Value) (yen)	4,519,089	3,702,895	3,857,032	3,939,768	4,004,696
Fiscal Year	2023/4				
	Q1	Q2	Q3	Q4	Full year
Number of clients	5,560	5,598	5,651	5,772	5,772
Number of stores introduced (stores)	43,049	44,221	45,116	45,937	45,937
GMV (Billions of yen)	296	277	330	301	1,206
ARPU (yen)	35,833	34,434	36,864	34,977	35,527
Monthly churn rate	0.80%	1.04%	0.95%	1.00%	0.95%
Number of orders received (ten thousand)	3,924	3,587	4,117	3,731	15,359
LTV(Lifetime Value) (yen)	4,493,902	3,323,480	3,881,696	3,500,899	3,799,994



Results for each Business —Net sales

(Millions of yen)

Summary of Business Figures
(Accounting Period)

		2022/04				2023/04				
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Net sales	Commerce segment	Mobile Life Business	1,588	2,302	2,167	2,240	1,557	2,025	1,736	1,838
		Gaming Accessories Business	19	35	163	177	188	159	230	190
		Cosmetics Business	-	-	11	18	23	47	72	151
		New Business investment	10	10	14	21	18	18	25	38
	Total domestic commerce		1,626	2,356	2,364	2,465	1,798	2,257	2,064	2,218
	Global Business		302	264	721	240	543	458	795	534
	Commerce segment total		1,921	2,613	3,078	2,697	2,331	2,709	2,860	2,752
	Platform Segment	Next Engine Business	542	535	583	579	597	580	618	603
		Consulting Business	103	114	126	118	120	148	103	100
		Localco Business	49	67	242	38	55	90	323	39
		Platform Segment Total		695	717	952	736	774	819	1,045
Total sales		2,617	3,331	4,030	3,434	3,106	3,527	3,908	3,496	

Results for each Business —Operating income

(Millions of yen)

Summary of Business Figures
(Accounting Period)

					2022/4				2023/4			
					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Segment Income				Mobile Life Business	285	527	425	469	313	410	324	174
				Gaming accessories Business	△2	0	△4	6	2	7	0	△7
				Cosmetics Business	△8	△16	△73	△99	△110	△138	△136	△104
				New Business investment	△65	△64	△56	△114	△54	△57	△51	△96
				Functional Departments	△21	△24	△17	△18	△26	△26	△17	△35
				Total domestic commerce	196	438	280	251	134	202	120	△69
				Global Business(including deduction of unrealized gains, etc.)	88	330	270	44	35	15	171	97
				Commerce Segment Total	285	753	542	288	159	217	291	27
				Platform Segment Total	260	267	430	266	322	333	538	315
				Total Segment Income	546	1,021	973	554	482	550	829	342
Adjusted amount					△218	△215	△233	△226	△234	△224	△234	△241
Operating income					327	806	739	327	248	326	595	101

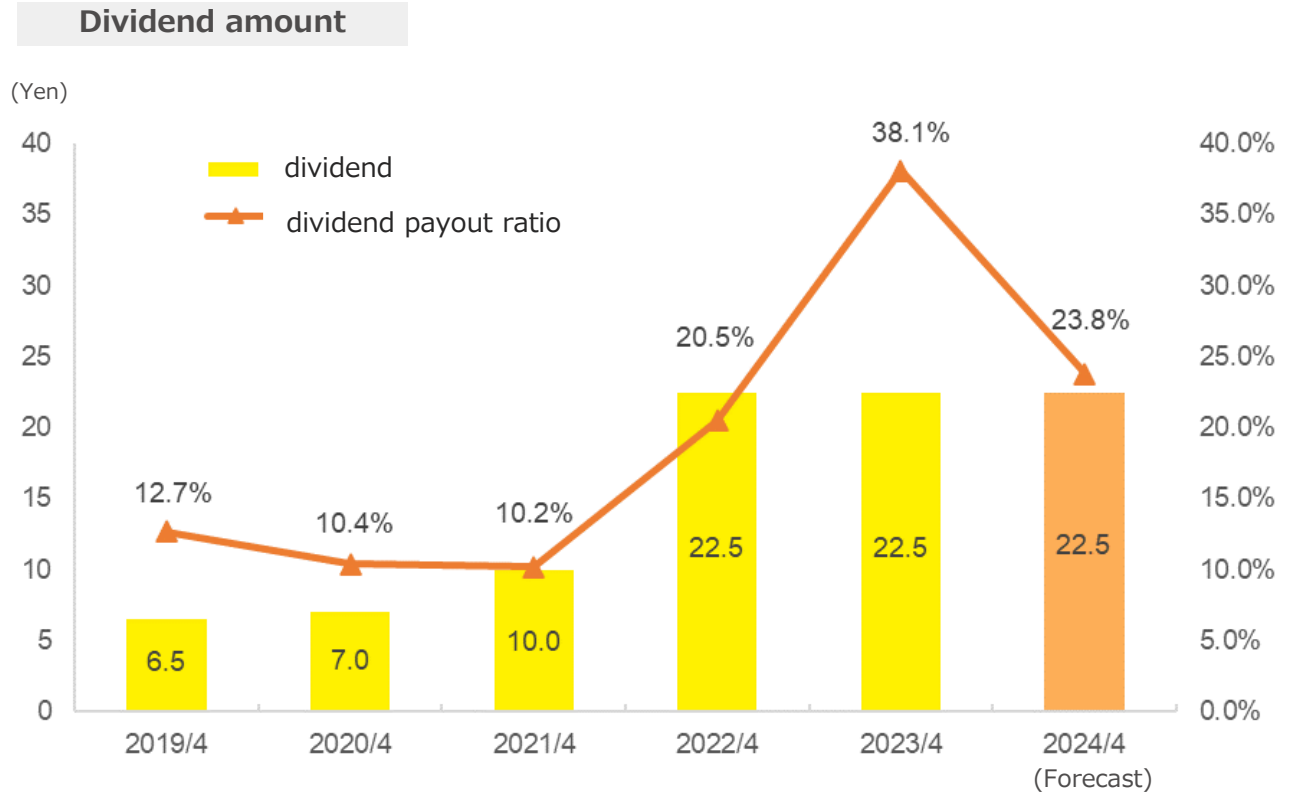
Shareholder Returns —Dividend per share

① Linked to performance

We will return profits to shareholders in accordance with profit growth. Maintain a dividend payout ratio of 20% or more

② Stable dividend

As long as there are no major gains or losses or changes in external conditions, in principle we will maintain or improve DPS.





For inquiries about this material and IR, please contact the following.

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