

建設は、
君を強くする。

変身、一人前!



いや、大きく
なりすぎだろ!



Fiscal Year Ended March 31, 2023
Financial Results for FYE2023

May 15, 2023



COPRO-HOLDINGS. Co., Ltd.

Tokyo Stock Exchange-Prime, Nagoya Stock
Exchange Premier (Ticker Symbol: 7059)

SECTION

- 01** Summary of the Consolidated Financial Results for FYE2023
- 02** FYE2023 Business Summary
- 03** FYE2024 Business Strategy
- 04** FYE2024 Earnings Forecast & Medium-Term Plan Progress
- 05** Change in the Dividend Policy & Dividend Forecast
- 06** [Appendix] About COPRO Group

SECTION 01

Summary of the Consolidated Financial Results for FYE2023

01

Highlights of the Consolidated Financial Results for FYE2023

Net Sales

18,791 million yen

(YoY **+20.5%**)

(Vs. Forecast **+2.2%**)

**Record
High**

Non-GAAP Operating Profit

1,606 million yen

(YoY **▲12.8%**)

(Vs. Forecast **+5.6%**)

Net Profit Attributable to the Shareholders of the Parent Company

864 million yen

(YoY **▲10.2%**)

(Vs. Forecast **+18.9%**)

Number of Consolidated Technicians and Engineers

3,036 people

(YoY **+37.9%**)

(Vs. Forecast **+0.4%**)

Point 1

Due to record high recruitment, the number of technicians and engineers reached a record high of 3,036 (up 835 YoY). Sales were also a record high.

Point 2

In anticipation of business expansion from the next FY onwards, we will aggressively invest in recruiting costs, mainly for dispatching construction technicians. Profits decreased at each stage due to upfront expenses.

Point 3

Sales and each category of profits exceeded the revised forecast (announced on November 14, 2022).

* The Vs. forecast rate is calculated based on the earnings forecast announced on November 14, 2022.

* The number of consolidated technicians & engineers is the number of employees at the end of the fiscal year including IT freelancers in the SES business.

* To measure essential performance in profit, non-GAAP operating profit is calculated by adding depreciation costs, goodwill amortization and stock-based compensation expenses back to operating profit.

Consolidated Financial Results for FYE2023

(million of yen)

	FYE2022		FYE2023							
	Full year results	Ratio	Full year results	Ratio	YoY	Vs. Initial Forecast	Vs. Revised Forecast (11/14 upward revision)			
Net sales	15,589	100.0%	18,791	100.0%	+20.5%	+3,202	+5.2%	+937	+2.2%	+410
Cost of sales	10,744	68.9%	13,216	70.3%	+23.0%	+2,471	+7.0%	+862	+3.4%	+437
Gross profit	4,844	31.1%	5,575	29.7%	+15.1%	+730	+1.4%	+74	△0.5%	△26
SG&A expenses	3,223	20.7%	4,253	22.6%	+32.0%	+1,030	△5.0%	△222	△3.3%	△143
Operating profit	1,621	10.4%	1,321	7.0%	△18.5%	△299	+29.1%	+297	+9.8%	+117
Non-GAAP operating profit*	1,841	11.8%	1,606	8.6%	△12.8%	△235	+20.4%	+271	+5.6%	+85
Ordinary profit	1,619	10.4%	1,324	7.0%	△18.2%	△295	+29.2%	+299	+9.7%	+117
Profit attributable to owners of parent	962	6.2%	864	4.6%	△10.2%	△98	+42.9%	+259	+18.9%	+137
Earnings per share	102.12	–	93.09	–	–	△9.03	–	+28.04	–	+14.81
Number of consolidated technicians and engineers (quarter end)*	2,201	–	3,036	–	+37.9%	+835	+0.4%	+12	+0.4%	+12

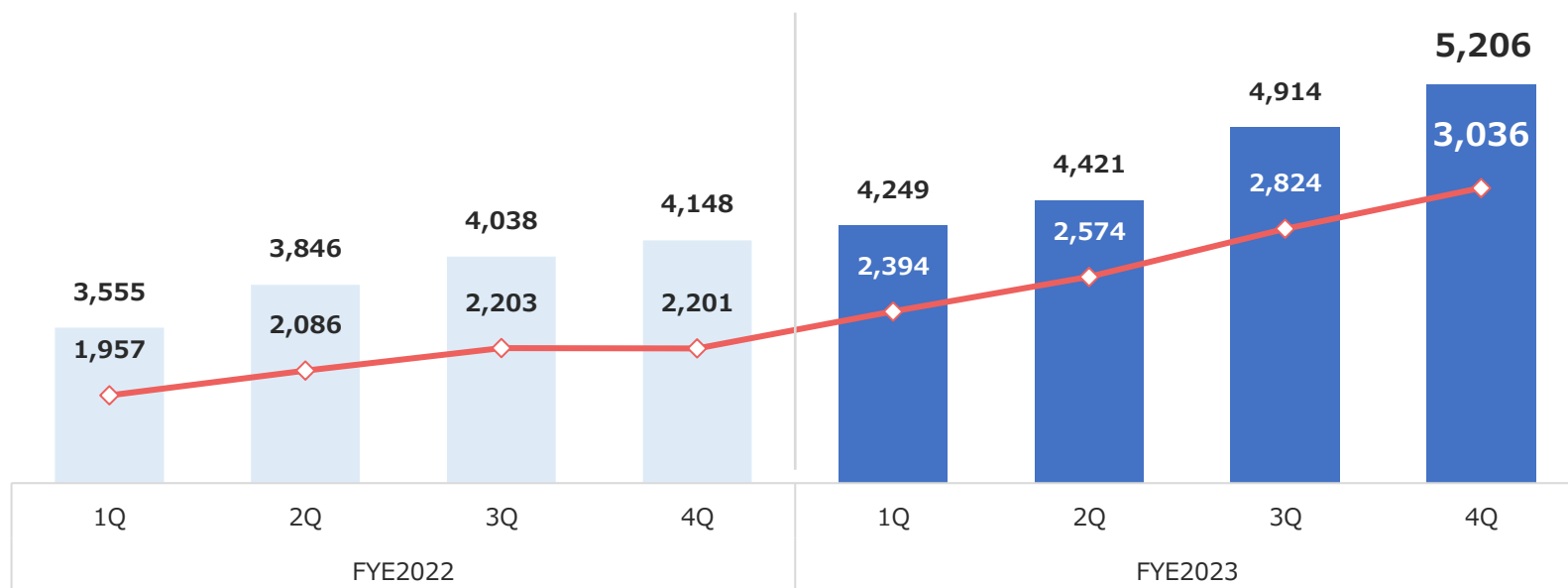
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*The number of consolidated technicians & engineers is the number of employees at the end of the fiscal year including IT freelancers in the SES business.

Quarterly Consolidated Financial Results

- Both sales and the number of technical employees in the fourth quarter increased from the previous quarter. It was a record high on a quarterly basis.
- The number of consolidated technical employees exceeded 3,000 at the end of the fourth quarter.

*The number of consolidated technicians & engineers is the number of employees at the end of the fiscal year including IT freelancers in the SES business.



Consolidated net sales (million of yen)	3,555	3,846	4,038	4,148	4,249	4,421	4,914	5,206
QoQ change	△5.7%	+8.2%	+5.0%	+2.7%	+2.4%	+4.0%	+11.2%	+5.9%
No. of consolidated technicians (quarter end)	1,957	2,086	2,203	2,201	2,394	2,574	2,824	3,036
QoQ change	△3.1%	+6.6%	+5.6%	△0.1%	+8.8%	+7.5%	+9.7%	+7.5%

■ Consolidated net sales
 ■ Consolidated net sales
 ◆ Number of consolidated technicians

SECTION 02

FYE2023 Business Summary

Construction Technician Dispatching: Major KPIs

Number of Technicians

2,777 people
(YoY+**39.2%**)



Job Posting Requests
(annual total)

35,978 jobs
(YoY+**89.4%**)



Number of Hirings
(incl. new grads)

1,472 people
(YoY+**76.5%**)



Mid-Career Hiring Costs
per Technician

356 thousand yen
(YoY+**28.5%**)



Target Company
Assignment Rate

89.0%
(YoY+**1.6pts**)



Contract Renewal Rate

82.4%
(YoY+**3.8pts**)



Permanent Employee
Ratio

42.0%
(YoY+**21.2pts**)



Retention Rate

74.4%
(YoY+**5.0pts**)



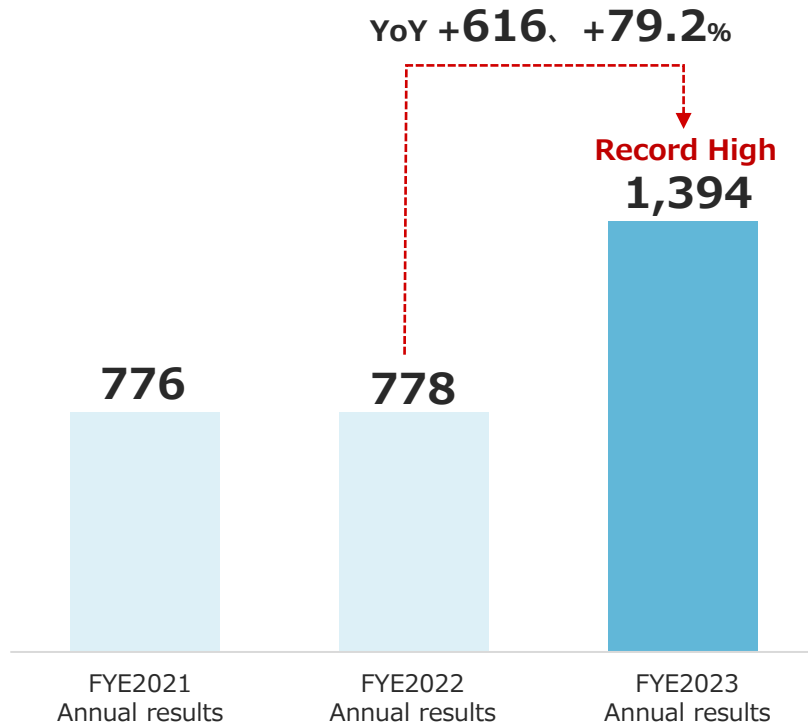
*◎ indicates better than expected or better than the previous FY's performance, ○ indicates the performance is on par with the forecast or the previous FY's performance, △ indicates an improving trend, and × indicates the performance is below the forecast or the previous FY's performance.

Construction Technician Dispatching: Expansion of Mid-Career Professional Recruitment

- In this FY, we prioritized top-line growth by securing human resources and actively investing in mid-career recruiting costs as an upfront investment. Recruitment reform efforts were also successful, and the full-year plan (1,417 people) was mostly achieved.
- Mid-career recruitment unit costs improved significantly in the second half due to a review of the recruitment process.

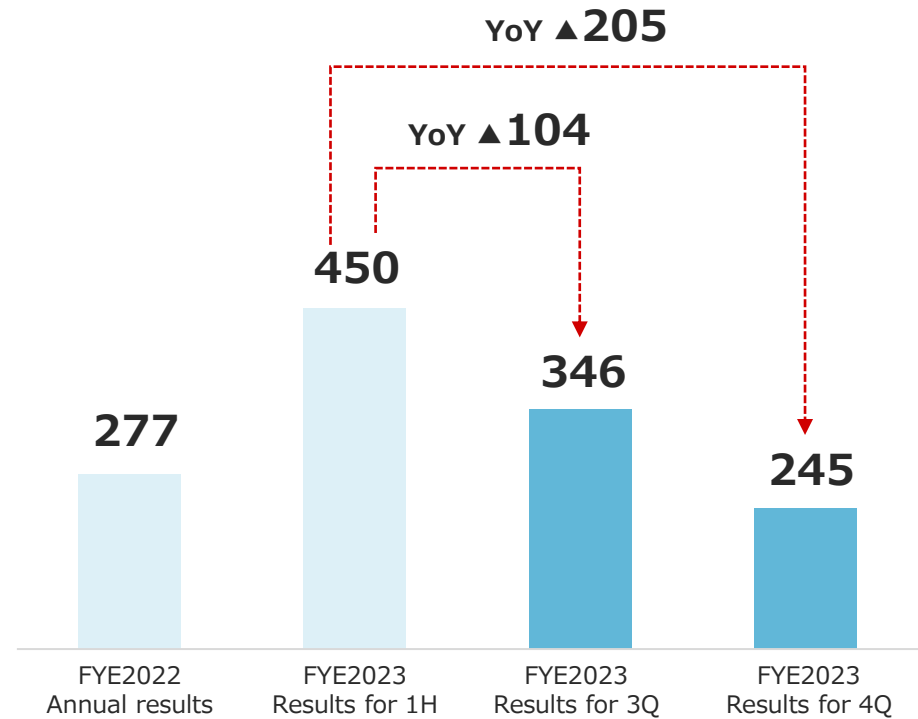
Number of Mid-Career Recruits

(people)



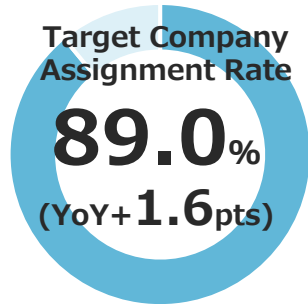
Mid-Career Recruiting Costs per Technician

(thousand yen)

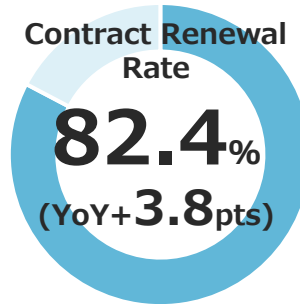


Construction Technician Dispatching: Retention Rate Improvement

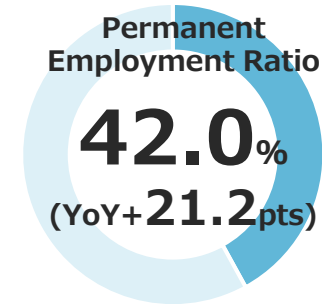
Sales to target companies



Stable assignment with contract renewals



Promotion of shift to permanent employment



Improved by creating an environment where technical employees can work for a long time with peace of mind.

Retention Rate
FY total of **74.4%** (YoY+**5.0**pts)

■ Number of Turnover (people)

FYE2022 Full-year 859

FYE2023 Full-year 812

YoY
▲47

* Target company assignment rate: Percentage of employees assigned to target companies, such as super general contractors and other major general contractors and subcontractors.

Construction Technician Dispatching: Recruitment, Turnover and Retention Rate

- The number of recruits for the full FYE2023 was 1,472 (up 76.5% YoY). The number of technicians has increased significantly due to the success of active investment in recruiting costs. The retention rate was 74.4%, an improvement of +5.0pts YoY. Trust activities for technicians and the target company assignment rate contributed.
- We plan to recruit 2,120 people for the full FYE2024, which would be a new record high, and much higher than the previous FY record. Enrollment at the end of the FY is expected to increase by 40.0% YoY.

Recruitment and Turnover

	FYE2022					FYE2023					FYE2024
	1Q	2Q	3Q	4Q	Full-year	1Q	2Q	3Q	4Q	Full-year	Full-year (forecast)
Total Recruited	230	208	213	183	834	293	315	417	447	1,472	2,120
New graduates	56	0	0	0	56	54	0	2	0	56	154
Second new graduates	–	–	–	–	–	0	2	10	10	22	–
Mid-career	174	208	213	183	778	239	313	405	437	1,394	1,966
Turnover total	293	187	181	198	859	223	158	191	240	812	1,008
Net change	△63	+21	+32	△15	△25	+70	+157	+226	+207	+660	+1,112
Increase due to M&A, etc.	0	0	0	0	0	+122	0	0	0	+122	-
Number of technicians (quarter end)	1,957	1,978	2,010	1,995	1,995	2,187	2,344	2,570	2,777	2,777	3,889

(people)

Retention Rate

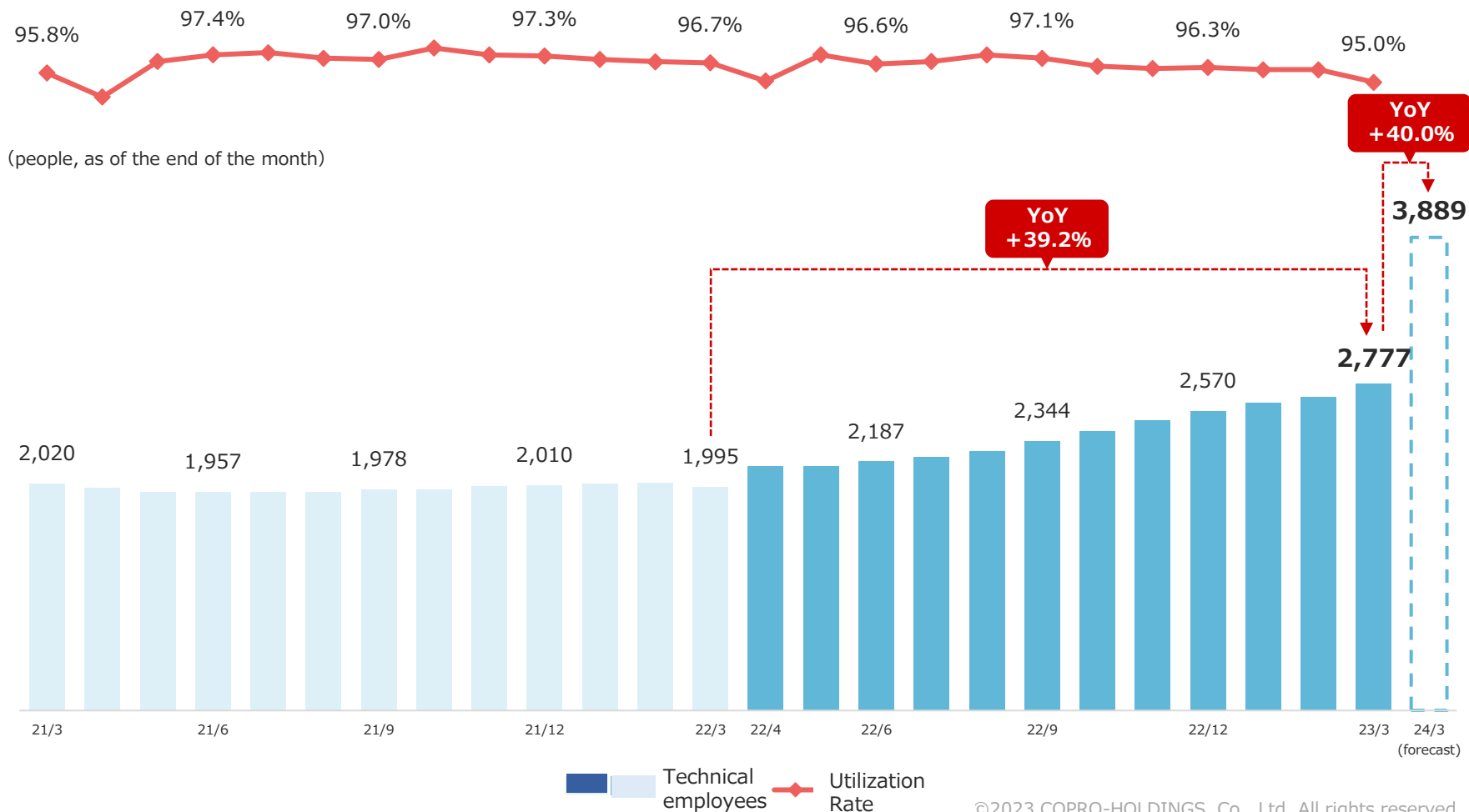
	FYE2022				FYE2023			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Retention rate (FY accumulative total)	84.8%	79.3%	74.6%	69.4%	89.7%	84.2%	79.0%	74.4%
Retention rate (LTM)	68.0%	69.5%	69.2%	69.4%	71.8%	72.3%	72.7%	74.4%

*Retention rate (FY accumulative total): Among the technicians who were registered at the end of the previous fourth quarter, the percentage who were still registered at the end of the relevant quarter.

*Retention rate (LTM): Among the technicians who were registered at the end of the quarter one year ago, the percentage who were still registered at the end of the same quarter one year later.

Construction Technician Dispatching: Number of Technicians and Utilization Rate

- The number of technicians at the end of FYE2023 was 2,777, a significant increase of 39.2% YoY. The cumulative utilization rate for the full FY was 96.4% (down 0.5pts YoY). Due to the impact of people taking paid leave as a result of the coronavirus, the previous FY results were slightly lower, but the high level was maintained.
- The number of technicians at the end FYE2024 is expected to increase by 40.0% YoY to 3,889, a significant increase for two years in a row.



Mechanical Design and Development Engineer Dispatching and Contracting: Recruitment, Turnover and Retention Rate

- In FYE2023, we strengthened sales in new areas such as software development and semiconductors. In addition, we increased the number recruited by investing in recruiting costs and expanding the range of those recruited, such as expert human resources and inexperienced people, mainly in the dispatching business.
- In FYE2024, we will continue to invest in recruiting costs and strengthen our recruiting system, and we anticipate a further increase in the number of recruits.

Recruitment and Turnover

(people)

	FYE2022				FYE2023					FYE2024
	2Q (June-Aug)	3Q (Sep-Nov)	4Q (Dec-Mar)	Full-year	1Q (Apr-June)	2Q (July-Sep)	3Q (Oct-Dec)	4Q (Jan-Mar)	Full-year	Full-year (forecast)
Total Recruited	2	3	15	20	14	23	25	23	85	123
New graduates	0	0	0	0	1	0	0	0	1	4
Mid-career	2	3	15	20	13	23	25	23	84	119
Turnover total	5	5	5	15	8	11	11	12	42	30
Net change	△3	△2	+10	+5	+6	+12	+14	+11	+43	+93
Number of technicians (quarter end)	108	106	116	116	122	134	148	159	159	252

*For the 4Q of FYE2022, due to the change in the month that the FY ends, the results for the four months from December 2021 to March 2022 are included.

Retention Rate

	FYE2022			FYE2023			
	2Q (June-Aug)	3Q (Sep-Nov)	4Q (Dec-Mar)	1Q (Apr-June)	2Q (July-Sep)	3Q (Oct-Dec)	4Q (Jan-Mar)
Retention rate (FY accumulative total)	95.4%	91.7%	88.9%	93.1%	89.7%	85.3%	81.0%
Retention rate (LTM)	92.7%	90.8%	88.9%	84.7%	85.2%	84.9%	81.0%

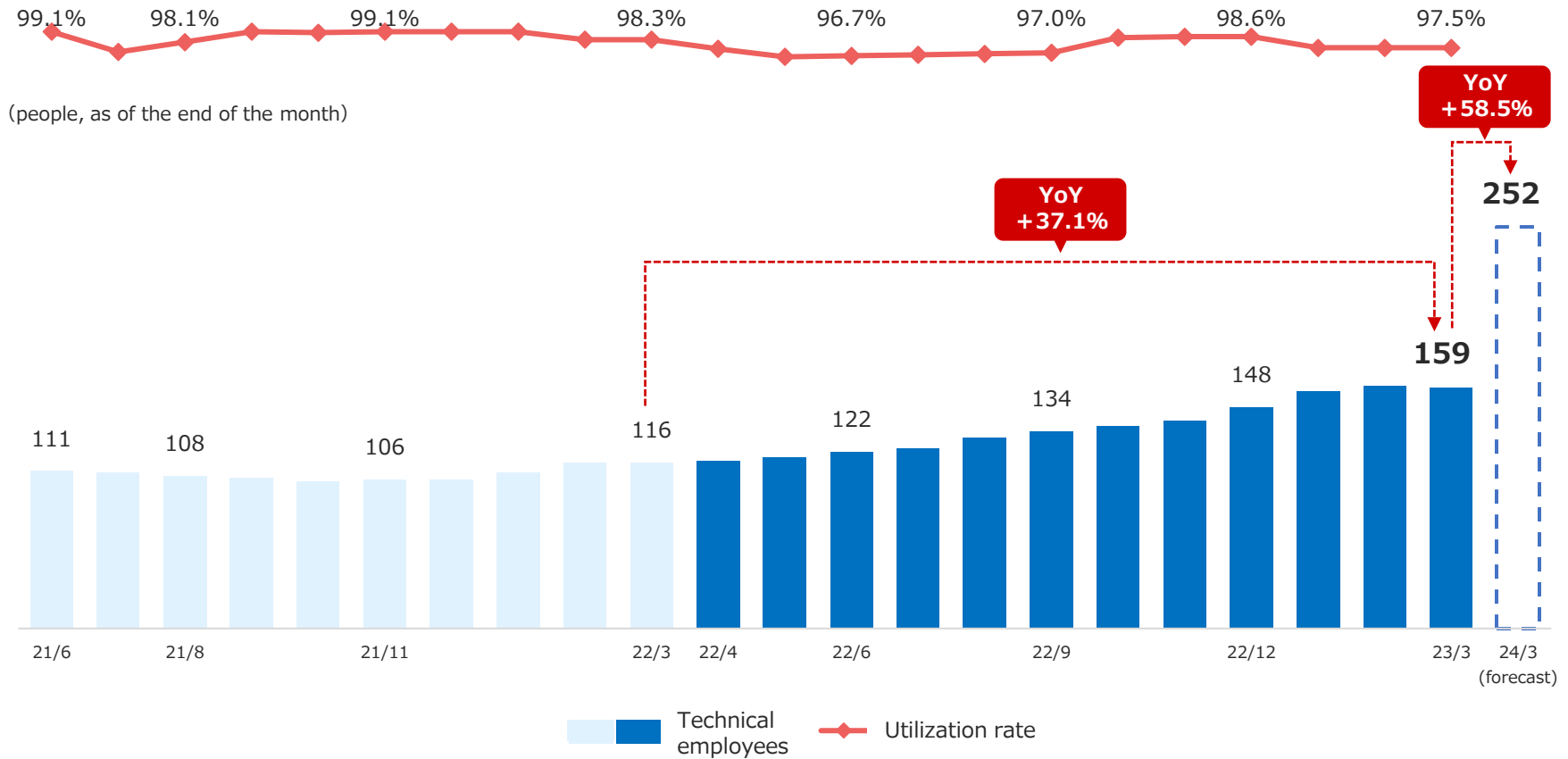
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*Retention rate (LTM): Among the technicians who were registered at the end of the quarter one year ago, the percentage who were still registered at the end of the same quarter one year later.

*For the 4Q of FYE2022, due to the change in the month that the FY ends, the results for the four months from December 2021 to March 2022 are included.

Mechanical Design and Development Engineer Dispatching and Contracting: Number of Engineers and Utilization Rate

- In FYE2023, the number of engineers recruited has expanded, mainly in the dispatching business, and the number of engineers has increased steadily. The cumulative utilization rate for the full FY remained at 97.5%, with almost 100% utilized except for engineers undergoing in-house training.
- At the end of FYE2024, the number of engineers is expected to significantly increase by 58.5% YoY to 252 for the second consecutive FY.



SES: Number of Applicants, Recruits and Engineers

- In addition to the success of new sales by expanding the sales system, the number of recruits increased significantly YoY due to aggressive investment in recruiting costs.
- In response to customer requests, we have increased the number of engineers by increasing the number of freelance and directly employed dispatched staff in a hybrid manner.

Applicants and Recruitment

(people)

	FYE2022			FYE2023				
	3Q	4Q	Full-year	1Q	2Q	3Q	4Q	Full-year
Number of applicants	70	250	320	213	408	354	264	1,239
Number of recruits	6	10	16	14	22	17	15	68

Number of Engineers

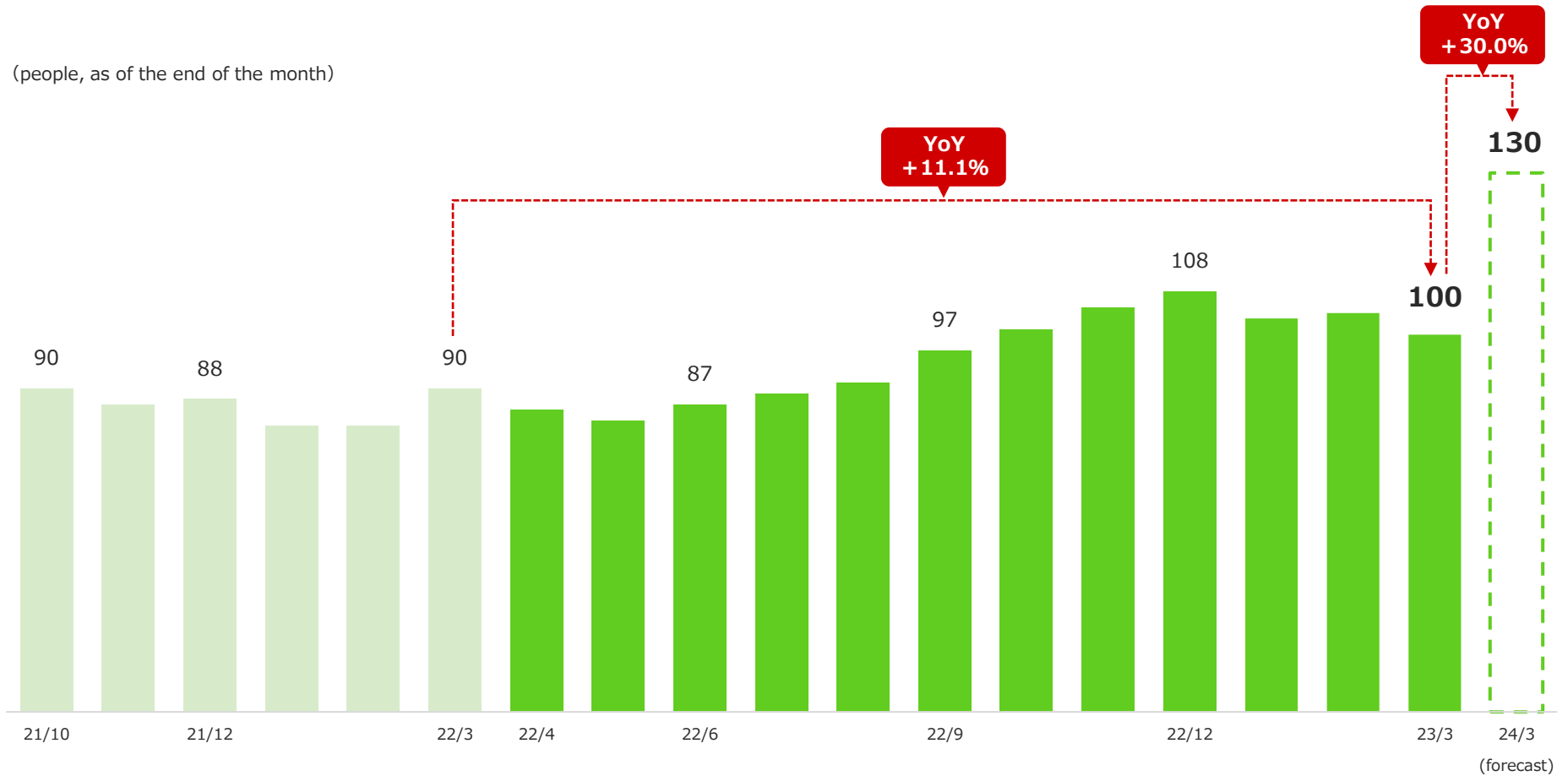
(people, as of the quarter end)

	FYE2022			FYE2023					FYE2024
	3Q	4Q	Full-year	1Q	2Q	3Q	4Q	Full-year	Full-year (forecast)
Number of engineers	88	90	90	87	97	108	100	100	130
QoQ changes	-	+2	-	△3	+10	+11	△8	-	-
Changes from the end of the previous 4Q	-	-	-	△3	+7	+18	+10	+10	+30

SES : Number of Engineers

Strengthening such initiatives as sales, recruitment, and trust activities for engineers while investing in growth such as personnel and expenses. The number of people utilized increased steadily as business activities expanded.

(people, as of the end of the month)

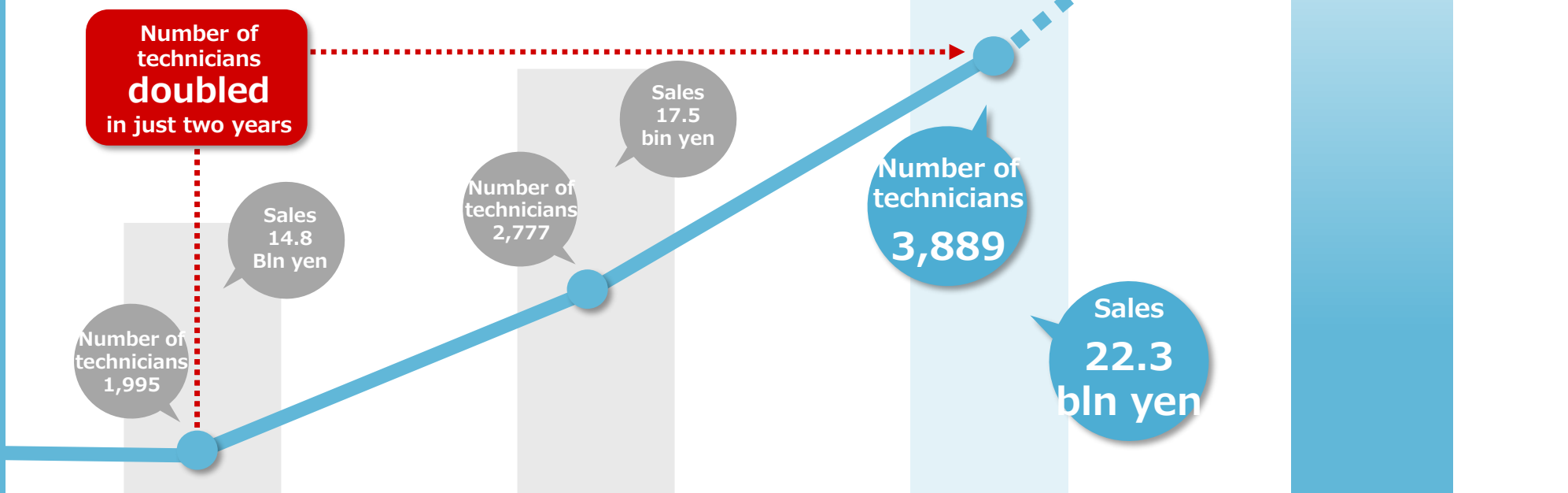


SECTION 03

FYE2024 Business Strategy

Construction Technician Dispatch Business Strategy (1)

- In FYE2024, we will accelerate the speed of expanding our size by enlarging the two wheels of sales and recruitment.
- We will transition to a profit generation phase from FYE2024.



FYE2022

- ✓ Significant increase in the number of projects acquired by implementing sales reforms
- ✓ Due to recruitment loses, unable to increase the number of technicians

FYE2023

- ✓ Recruitment reform implemented, resulting in a significant increase in the number recruited
- ✓ Perfection of the two wheels of sales and recruitment

FYE2024 (forecast)

- ✓ Enlarging the two wheels of sales and recruitment
- ✓ Accelerating growth through expanded reproduction
- ✓ Construction of a "Technician Support Platform"

Construction Technician Dispatch Business Strategy (2)

Formation on Nov. 14, 2022

Business Alliance with
SpiderPlus & Co.

SpiderPlus & Co.

Introducing accelerated
support for
construction DX service
"SPIDERPLUS"

Training for
construction DX
service
"SPIDERPLUS"

 **copro** Engineerd

Feb. 13, 2023 Business Alliance
Blue Innovation Co., Ltd.


Blue innovation

Joint PR activities for
device integrated
platform "Blue Earth
Platform®"

Participating in
training course
for specialists
in the use of drones
and robots

 **copro** Engineerd

Mechanical Design and Development Engineer Dispatching and Contracting: Business Strategy

FYE2023 Measures

- With the aim of expanding the dispatching business, we opened a Tokyo branch in May 2022 to develop new customers.
- Expanded the dispatch business to the semiconductor industry as a new area by concentrating sales and recruitment resources.

FYE2024 Measures

The number of engineers and sales are expected to increase by more than 50% YoY by investing in personnel and recruiting costs mainly in new priority areas (software and semiconductors).

- Strengthening the development of new customers starting from the Tokyo branch opened in the previous FY.
- Strengthening charge-up negotiations for engineers assigned in the previous FY, and promoting team dispatch of experienced and inexperienced people.
- Due to the increase in recruiting costs and the expansion of the recruiting system, the number of recruits is planned to increase by 44.7% YoY to 123.

SES Business Strategy

- On March 6, 2023, launched “Bscareer IT”, Japan's largest project introduction site for IT engineers.
- The comedy duo Miyashita Kusanagi were appointed as the brand ambassadors to strengthen the branding.
- We aim to increase the number of recruits by investing in recruiting costs.



Bscareer IT

<https://www.bscareer-it.jp/>



SECTION 04

FYE2024 Earnings Forecast & Medium-Term Plan Progress

FYE2024 Consolidated Earnings Forecast Summary

Net Sales

24,298 million yen

(YoY+29.3%)

Record High

Non-GAAP Operating Profit

2,140 million yen

(YoY+33.2%)

Record High

Net Profit Attributable to the Shareholders of the Parent Company

1,167 million yen

(YoY+35.0%)

Record High

Number of Consolidated Technicians and Engineers

4,271 people

(YoY+40.7%)

Record High

Point 1

We aim to further accelerate the speed of expanding our size by continuing to invest in growth, such as recruiting costs, mainly for dispatching construction technicians.

Point 2

An increase in selling and administration expenses due to aggressive investment will be absorbed by an increase in revenue, and by achieving both growth in our size and profit generation, we expect both sales and profits to reach record highs.

Point 3

In the first quarter, due to the increase in new graduate employees, the burden of standby labor costs (cost of sales) during the training period, and selling and administration expenses, such as personnel costs, will be large, but we expect to secure profit growth in the 1H.

*To measure essential performance in profit, non-GAAP operating profit is calculated by adding depreciation costs, goodwill amortization and stock-based compensation expenses back to operating profit.

*The number of consolidated technicians & engineers is the number of employees at the end of the fiscal year including IT freelancers in the SES business.

Financial Forecast for FYE2024

(million of yen)

	FYE2023			FYE2024 (forecast)				
	1st Half	Full-year	Ratio	1st Half	YoY	Full-year	Ratio	YoY
Net sales	8,670	18,791	100.0%	11,203	+29.2%	24,298	100.0%	+29.3%
Cost of sales	6,086	13,216	70.3%	8,040	+32.1%	17,233	70.9%	+30.4%
Gross profit	2,583	5,575	29.7%	3,162	+22.4%	7,065	29.1%	+26.7%
SG&A expenses	2,113	4,253	22.6%	2,667	+26.2%	5,265	21.7%	+23.8%
Operating profit	469	1,321	7.0%	495	+5.3%	1,800	7.4%	+36.2%
Non-GAAP operating profit*	613	1,606	8.6%	660	+7.6%	2,140	8.8%	+33.2%
Ordinary profit	472	1,324	7.0%	565	+19.7%	1,870	7.7%	+41.2%
Profit attributable to owners of parent	280	864	4.6%	316	+12.7%	1,167	4.8%	+35.0%
Earnings per share	30.20	93.09	–	34.00	–	125.57	–	–
Number of consolidated technicians and engineers (quarter end)*	2,574	3,036	–	–	–	4,271	–	+40.7%

*To measure essential performance in profit, non-GAAP operating profit is calculated by adding depreciation costs, goodwill amortization and stock-based compensation expenses back to operating profit.

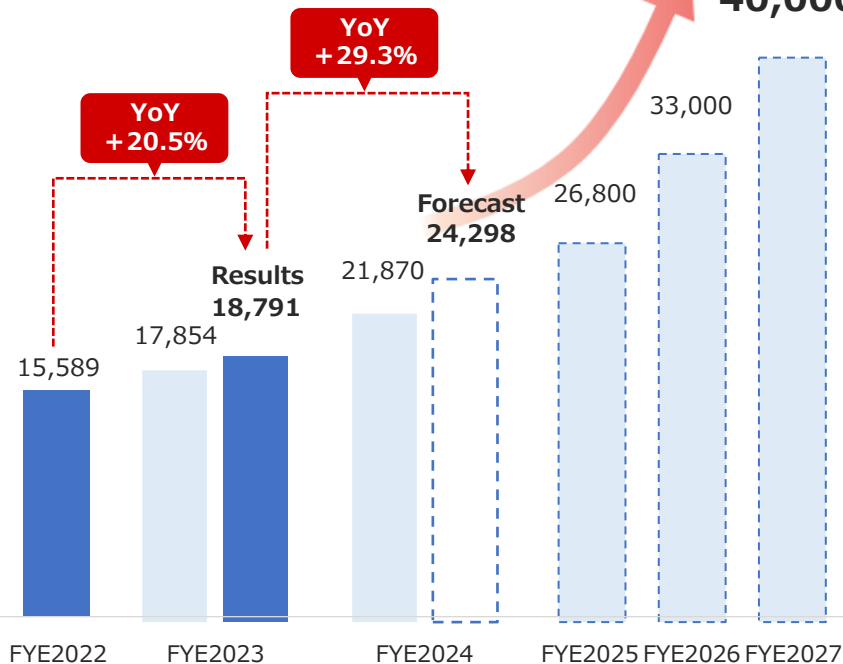
*The number of consolidated technicians & engineers is the number of employees at the end of the fiscal year including IT freelancers in the SES business.

Progress of the Medium-Term Management Plan

- Continuing from FYE2023, the earnings forecast for FYE2024 is expected to exceed the targets of the Medium-Term Plan.
- In the construction technician dispatching business, which is our main business, the results of the sales and recruitment reforms that have been promoted up to the previous FY are expected to bear fruit, and we expect to enter a profit creation phase, which will be a harvesting stage from FYE2024.
- Accelerating growth to achieve the Medium-Term Management Plan performance targets ahead of schedule by aggressively pursue M&A deals geared towards new growth while realizing outstanding organic growth in existing businesses which will go over the Medium-Term Management Plan.

Consolidated Net Sales

(million of yen)
40,000

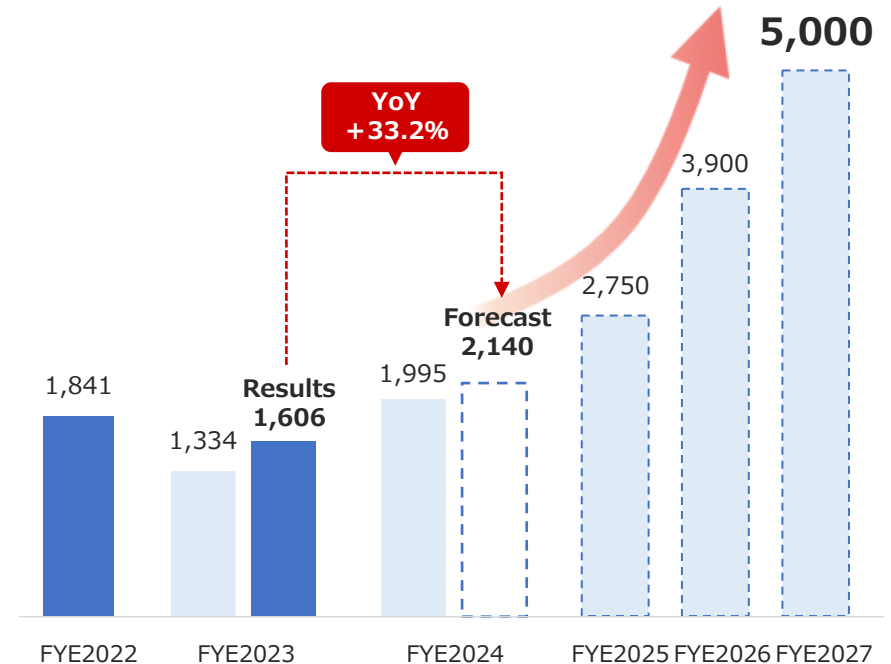


Medium-term management plan

■ □ Results · Forecast ■ Medium-Term Management Plan Targets

Non-GAAP Operating Profit

(million of yen)
5,000



Medium-term management plan

■ □ Results · Forecast ■ Medium-Term Management Plan Targets

SECTION 05

Change in the Dividend Policy & Dividend Forecast

Changes to Our Dividend Policy

Dividend Policy Before the Change

Dividends are the basis for shareholder returns, which we consider to be one of the important management issues, and our basic policy is to pay stable dividends. We will not reduce dividends during the period covered by the medium-term management plan "COPRO Group Build the Future 2027" (from FYE2023 to FYE2027), depending on the profit growth achieved through aggressive investment.



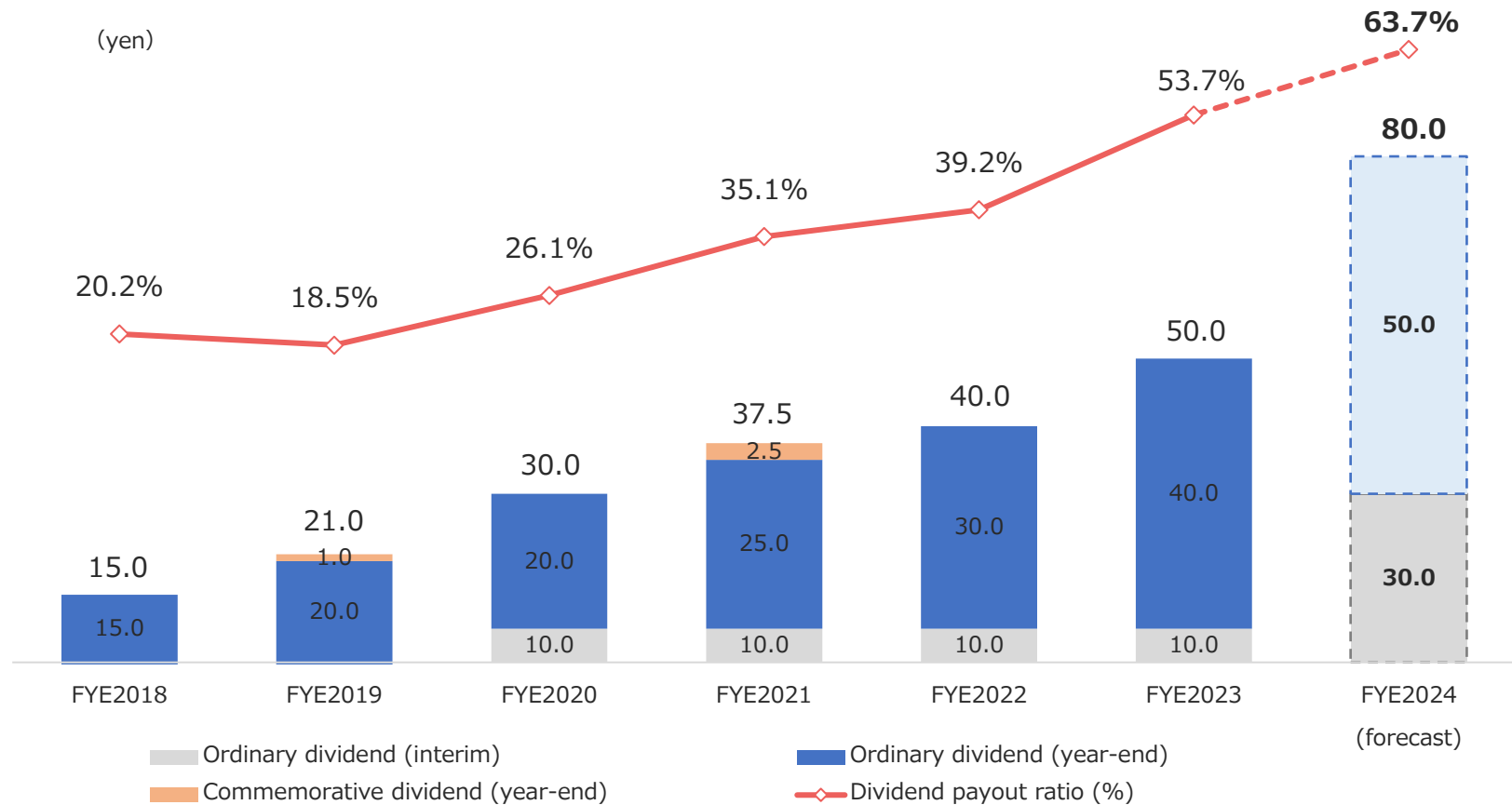
In addition to a progressive dividend policy that does not reduce dividends during the period of the Medium-Term Management Plan (FYE2023-FYE2027), and in order to clarify an increase in dividends that is in line with the profit growth, we have added a “dividend payout ratio target” to the existing policy as a benchmark for calculating dividend amounts.

Dividend Policy After the Change

Dividends are the basis for shareholder returns, which we consider to be one of the important management issues, and our basic policy is to pay stable dividends. We will not reduce dividends, **but rather maintain a consolidated dividend payout ratio of 50% or more**, during the period covered by the medium-term management plan "COPRO Group Build the Future 2027" (from FYE2023 to FYE2027), depending on the profit growth achieved through aggressive investment.

Dividends Forecast

- For FYE2024, the dividend per share is forecast to **increase by 30.0 yen to 80.0 yen** for the full year.
- The consolidated dividend payout ratio is forecast to be **63.7%**.



*The commemorative dividends were for listing on the stock exchange in FYE2019, and moving to the first sections of the Tokyo Stock Exchange and the Nagoya Stock Exchange in FYE2021.

*The dividend per share has been retroactively revised to take into account the impact of the one-to-two stock split implemented on April 1, 2021.

SECTION 06

【Appendix】 About COPRO Group

Company Outline

COPRO-HOLDINGS. Co., Ltd.



Representative Kosuke Kiyokawa, CEO

Head office Dai Nagoya Building 25F , 3-28-12 Meieki, Nakamura-ku, Nagoya, Aichi

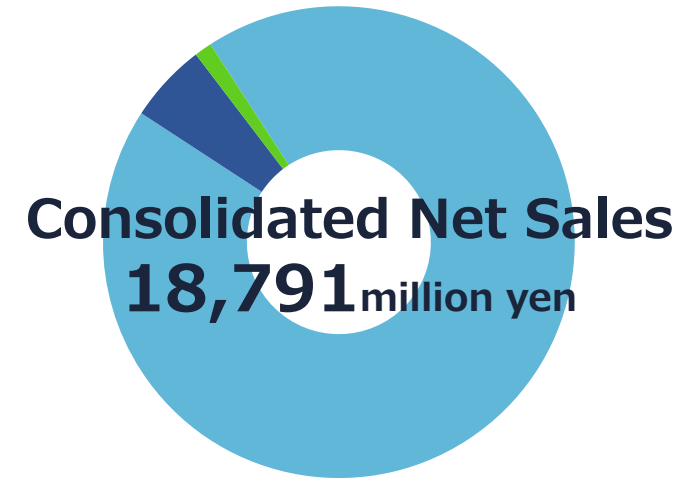
Date of establishment October, 2006

Security code 7059

Subsidiaries



Net Sales Ratio for FYE2023

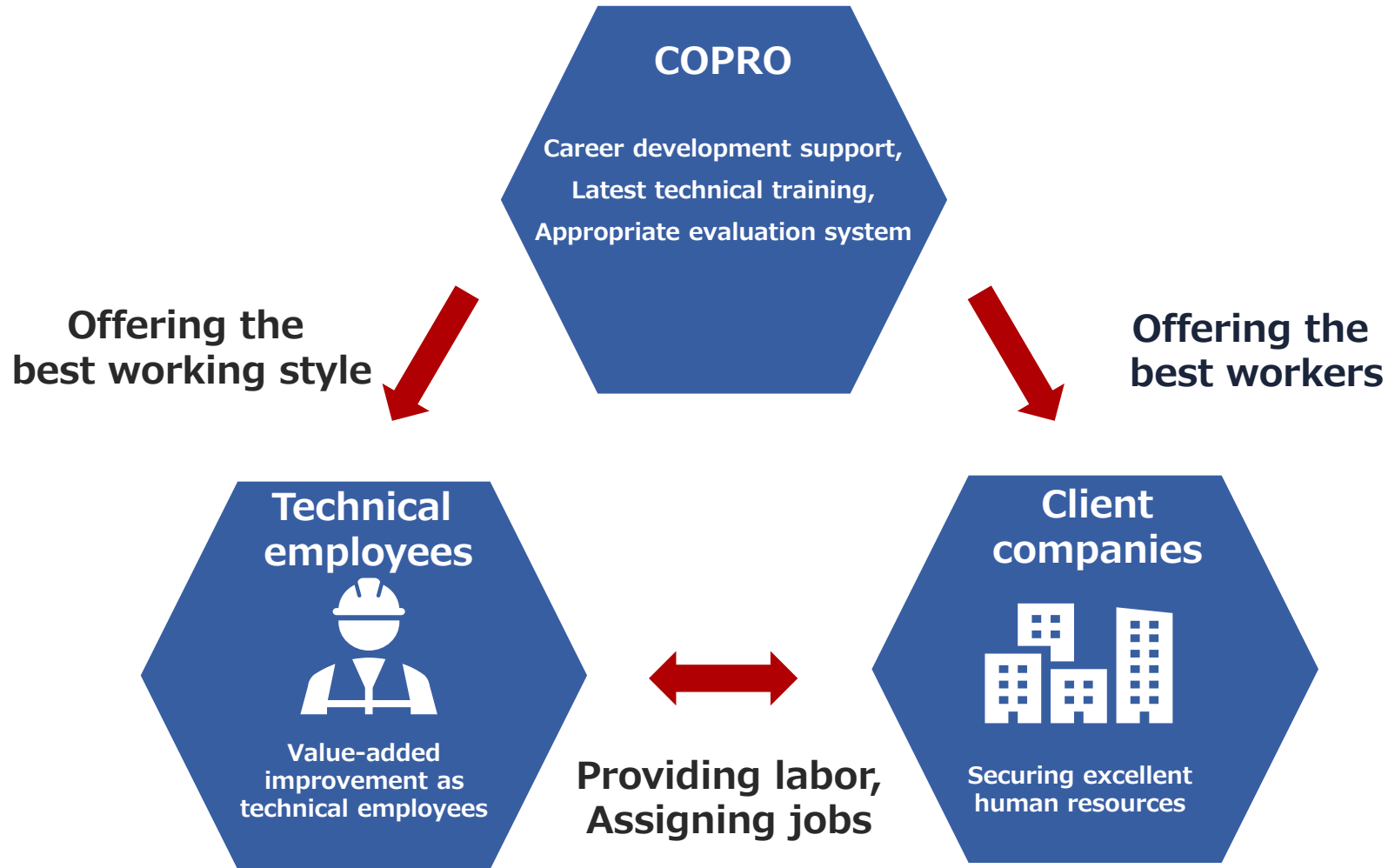


COPRO-ENGINEERD Co., Ltd.
Construction Technician Dispatching Business : 93.4%

ATMOS Co., Ltd.
Mechanical Design and Development
Engineer Dispatching and Contracting : 5.4%

VALUE ARK CONSULTING Co., Ltd.
System Engineering Business : 1.2%

Training & Dispatching Excellent Technical Employees



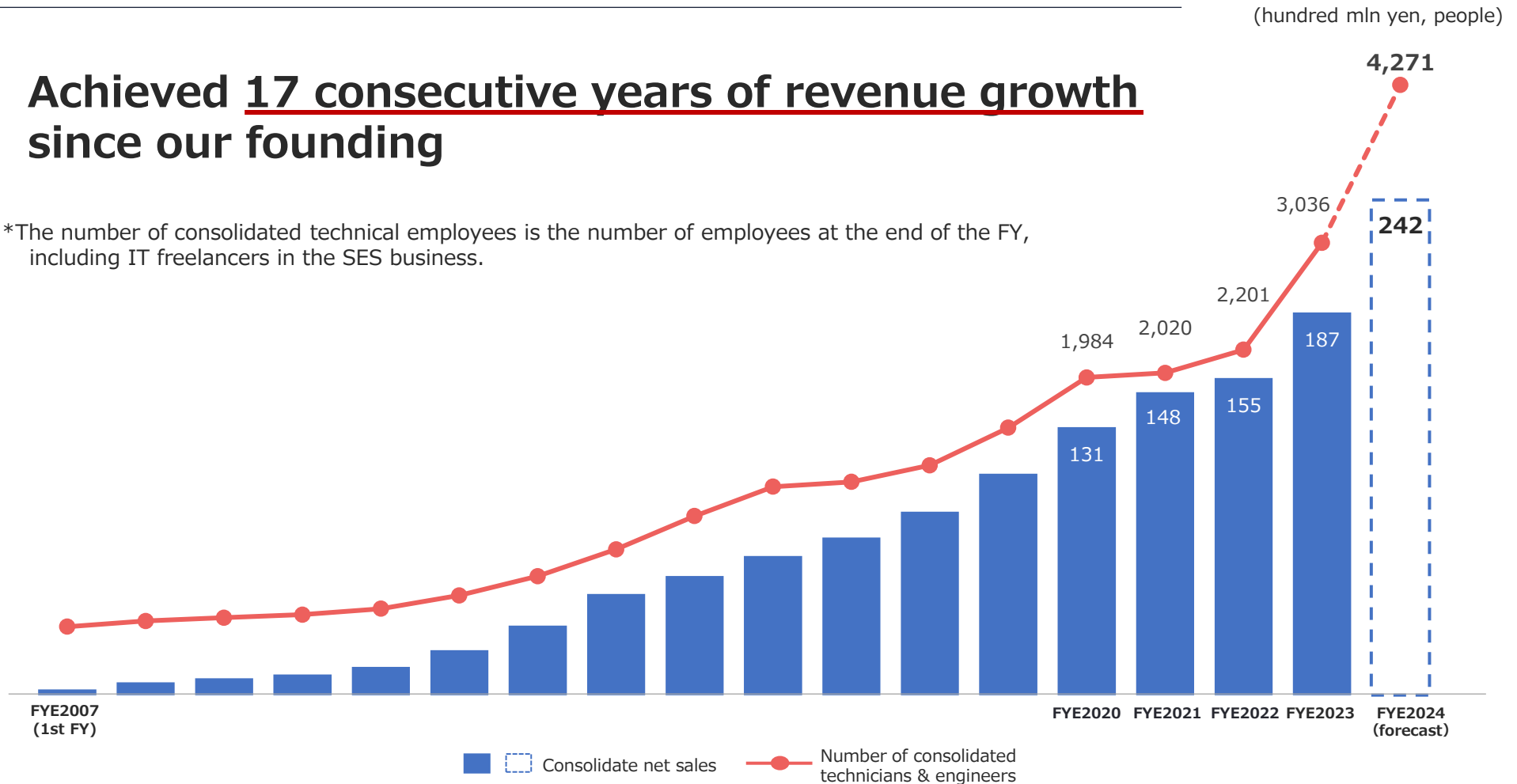
Business Characteristics

A “stock-type business” with high growth potential

By increasing sales in proportion to the number of dispatched technical employees, stable earnings growth can be expected

Achieved 17 consecutive years of revenue growth since our founding

*The number of consolidated technical employees is the number of employees at the end of the FY, including IT freelancers in the SES business.

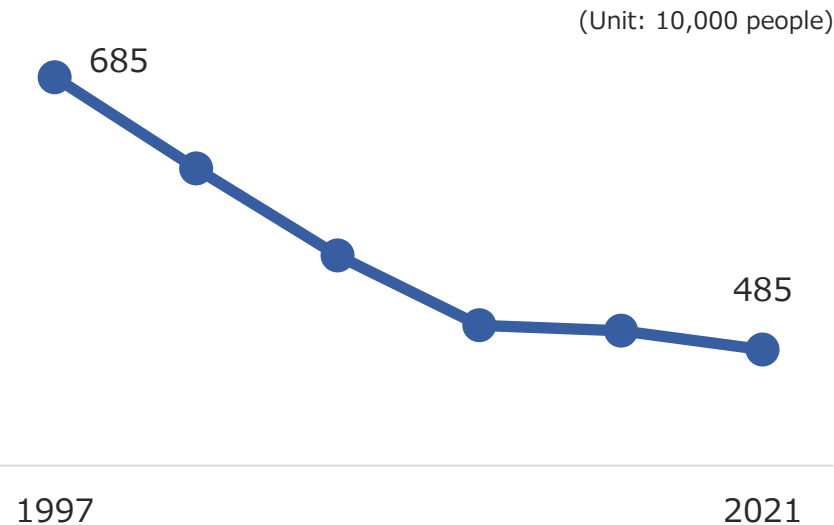


Business Environment: Construction Industry

The manpower shortage is becoming more serious **due to the chronic labor shortage and the application of the revised Labor Standards Law** *1

Number of construction workers *2

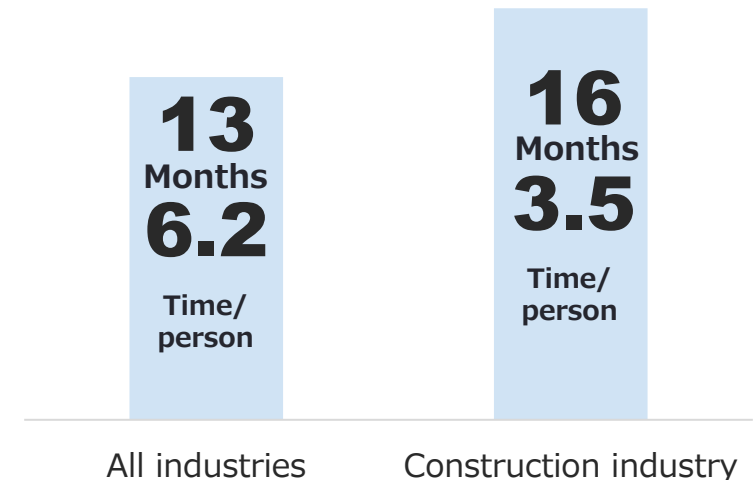
29.2% drop from the peak in FY2021



Application of the revised Labor Standards Law *1

Tight labor supply and demand

due to the application of the upper limit regulation. Long working hours need to be improved while the working population remains in short supply *3



*1 From April 2024, the upper limit of overtime work under the revised Labor Standards Law will also apply to the construction industry.

*2 From the "Labor Force Survey" of the Ministry of Internal Affairs and Communications

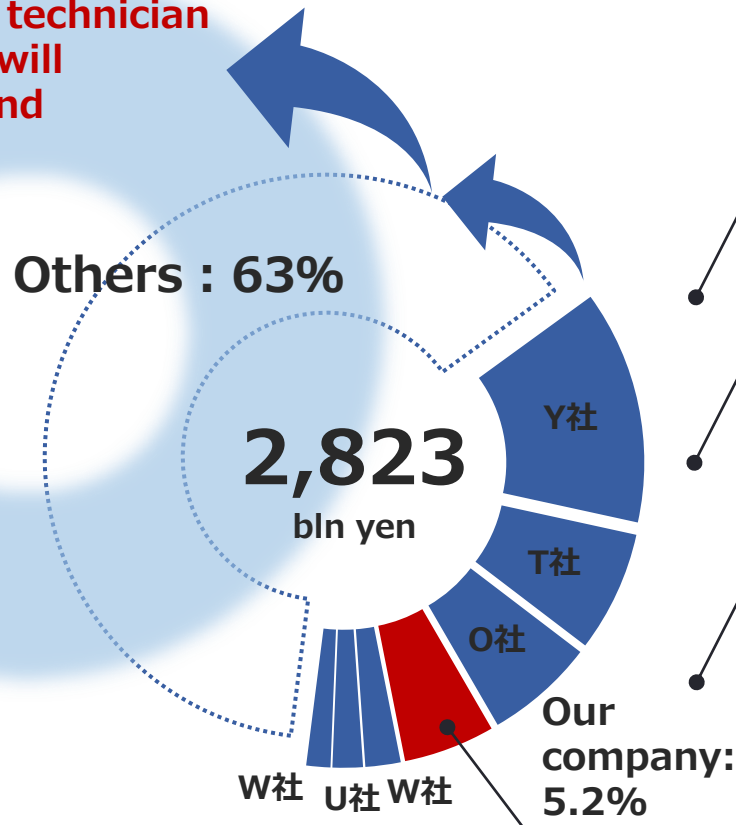
*3 From the "Monthly Labor Statistics Survey" of the Ministry of Health, Labor and Welfare

Business Environment: Construction Technician Dispatch Industry

Due to intensifying recruitment competition, **several major companies** are expected to **expand their market share**

Size of construction technician dispatch market *1

The construction technician dispatch market will continue to expand



The market share of the 6 listed companies is low at 35%, and there are many micro, small and medium-sized enterprises.

Amid intensifying competition to acquire human resources, small and medium-sized enterprises are expected to face **difficulties in growing their own companies.**

In the future, it is expected that top-ranked companies will **acquire more mkt share from lower-ranked companies.**

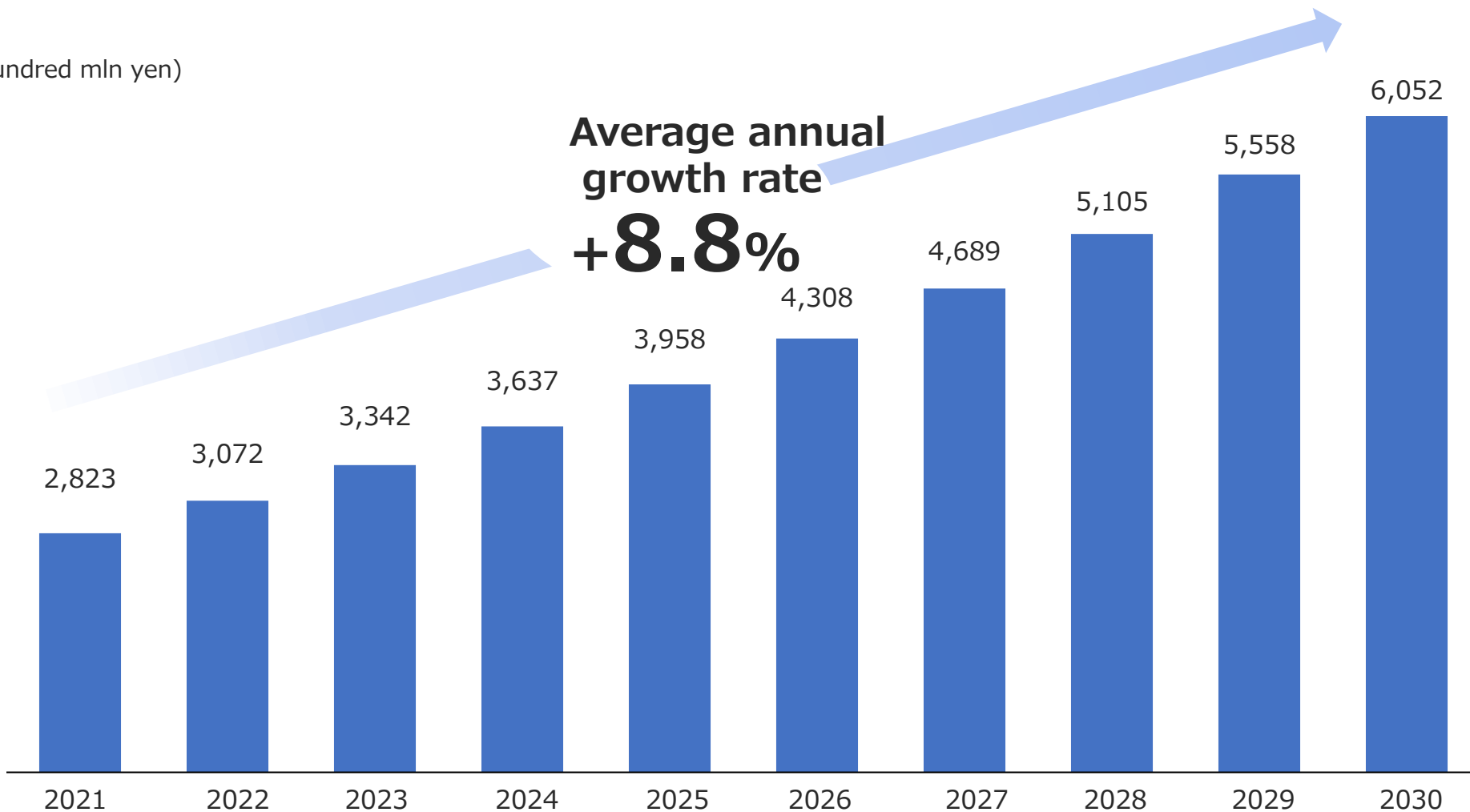
* Market size is our estimate (FY2021).

* Figures for the dispatch of construction technicians are posted from the latest financial statements of each company.

* Figures less than 100 million yen are rounded down.

Business Environment: Construction Technician Dispatch Market Size Forecast

(hundred mln yen)



* Estimated by our company

Disclaimer and Forward-Looking Statements

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