

II Six months ended February 29, 2024 (September 1, 2023 to February 29, 2024)

1. Information about Segment Sales and Income (Loss)

(Millions of yen)

	Reportable segment				Others*	Total
	Meiko Gijuku directly operated schools	Meiko Gijuku franchised schools	Japanese language schools	Total		
Net sales						
Goods or services that are transferred at a point in time	357	755	-	1,113	1,114	2,227
Goods or services that are transferred over a fixed period of time	6,372	1,321	667	8,360	559	8,920
Revenue from a contract with a customer	6,730	2,077	667	9,474	1,674	11,148
Other income	-	-	-	-	-	-
Sales to external customers	6,730	2,077	667	9,474	1,674	11,148
Intersegment sales and transfers	-	468	-	468	192	660
Total	6,730	2,545	667	9,942	1,866	11,808
Segment profit (loss)	817	651	111	1,580	(52)	1,527

(Note)* "Others" consists of the operating segments not included in reportable segments. It includes Kids business (Afterschool), Jiritsugakusyu RED, Meiko Kids e business, HR solution business, and consolidated subsidiaries Koto & Company and Simple Inc.

2. Difference between the total of the reportable segments' measures of profit or loss and income according to consolidated quarterly statements of income, and the main components of the difference (matters related to adjustment of difference)

(Millions of Yen)

Profit (Loss)	Amount
Reportable segment total	1,580
Profit (loss) for "Others" category	(52)
Corporate expenses*	(681)
Operating profit reported on quarterly statements of income	845

(Note)* Corporate expenses are mainly expenses that relate to the General Affairs section of the parent company that are not attributable to the reportable segment.

3. Information related to impairment losses on non-current assets, goodwill, etc. for each reportable segment

Meiko Career Partners Co., Ltd. and Reverse Inc., which were non-consolidated subsidiaries until the previous fiscal year, were included in the scope of consolidation from the current fiscal year due to their increased importance.

As a result, the increase in goodwill in the "Other" segment was 29 million.