



Financial Report

**The 2nd-Quarter of the
Fiscal Year Ending
December 31, 2021**

August 10, 2021



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1. Financial Results Summary

2Q Consolidated Results Highlights

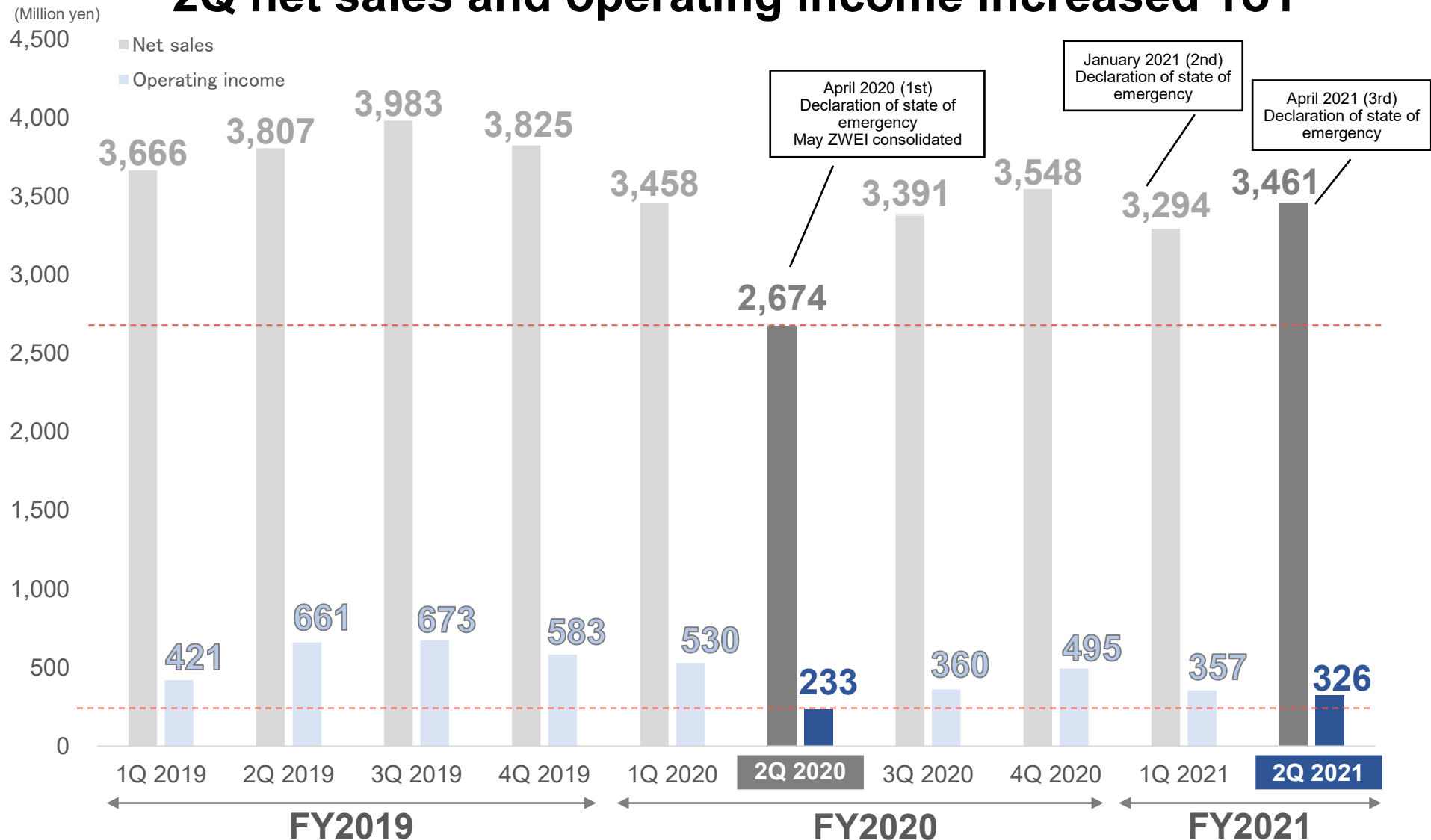
	First half of 2020	First half of 2021	YoY
Net sales	6,132	6,755	+10.2%
Operating income	764	684	-10.5%
Ordinary income	716	619	-13.6%
Profit attributable to owners of parent	212	367	+73.0%

Net sales increased YoY due to a contribution from the consolidated ZWEI, etc. despite a continued reduction in the scale of parties held

Directly managed lounge and affiliate businesses performed steadily and served as general drivers

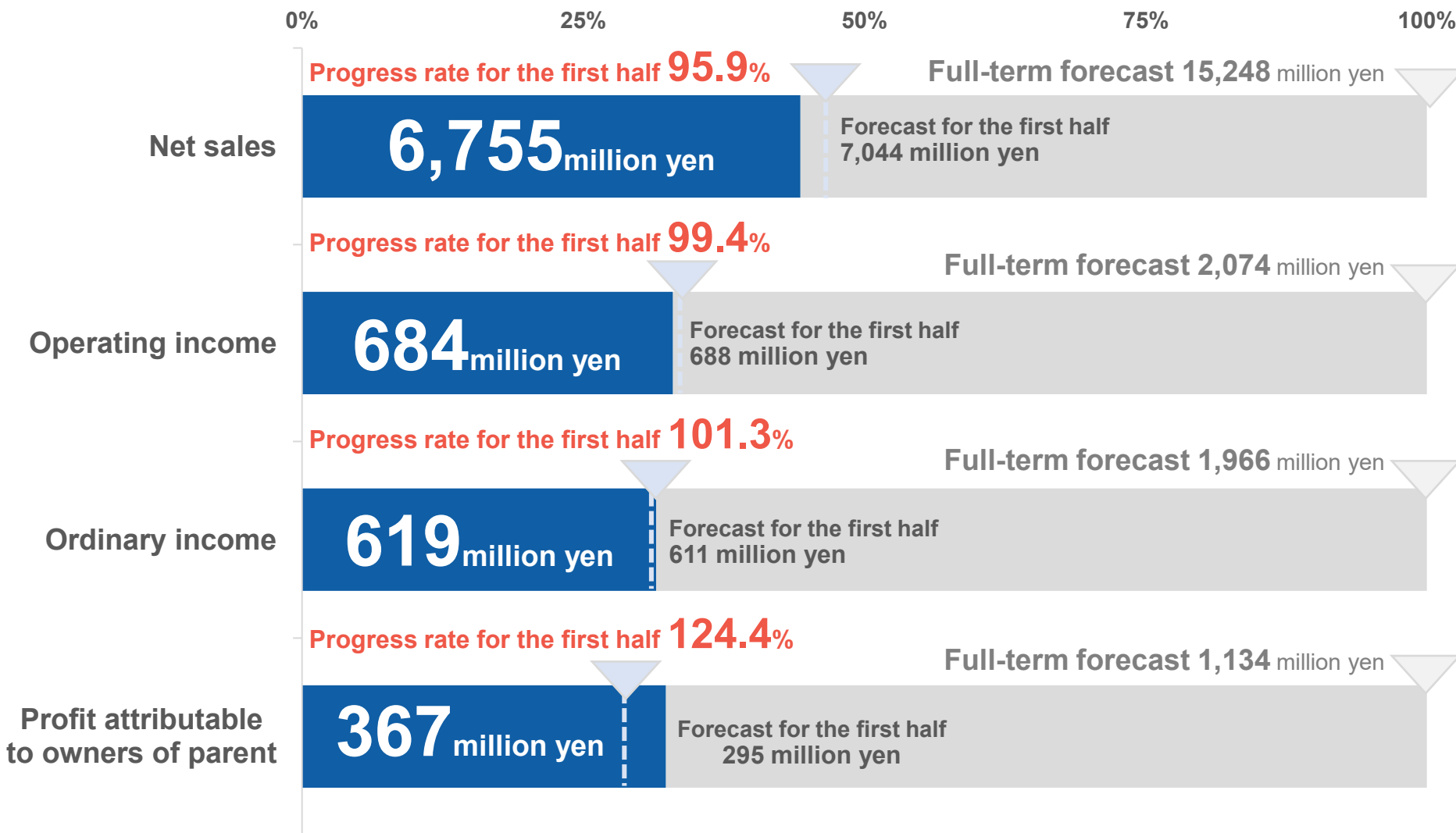
Changes in Net Sales and Operating Income

2Q net sales and operating income increased YoY



* Finalized goodwill of ZWEI CO., LTD. is presented in a value as previously disclosed in the IR materials, without retroactive application for 3Q 2020.

Progress vs. Consolidated Results Forecast



Consolidated results for the first half of the fiscal year followed a trend mostly as forecasted

2. Summary by Business Division

Summary by Business Division

* Divisional profit (EBITDA)
= Operating income + Depreciation +
Amortization of goodwill + Corporate expenses
(Million yen)

		First half of 2020	First half of 2021	Percentage change (%)
Agency opening support business	Net sales	515	528	+2.6%
	Divisional profit	367	338	-8.0%
Affiliate business	Net sales	420	512	+21.7%
	Divisional profit	263	350	+32.9%
Directly managed lounge business	Net sales	1,938	3,259	+68.2%
	Divisional profit	554	640	+15.6%
* Contribution from consolidated ZWEI began in May 2020				
Party business	Net sales	546	523	-4.1%
	Divisional profit	18	-38	—
Apps business	Net sales	1,504	1,354	-10.0%
	Divisional profit	255	173	-32.1%
Life design business	Net sales	1,207	577	-52.2%
	Divisional profit	0	10	+2,375.1

* Since provisional accounting treatment for the business combination with ZWEI CO., LTD. was finalized at the end of the previous consolidated fiscal year, values after retroactive application are presented for the first half of 2020.

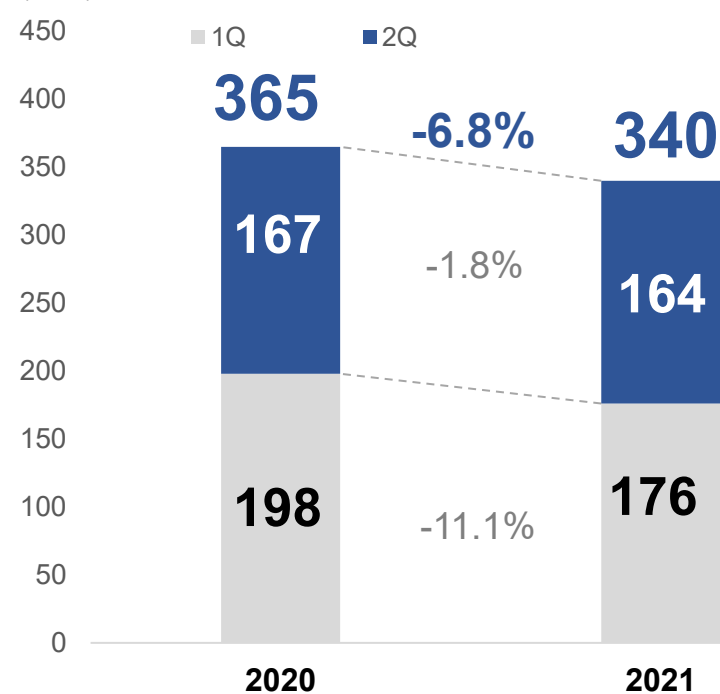
Agency Opening Support Business

* Figures in parentheses are YoY changes

Number of new openings in the first half: 340 (-6.8%); net sales: 528 million yen (+2.6%);
divisional profit: 338 million yen (-8.0%)

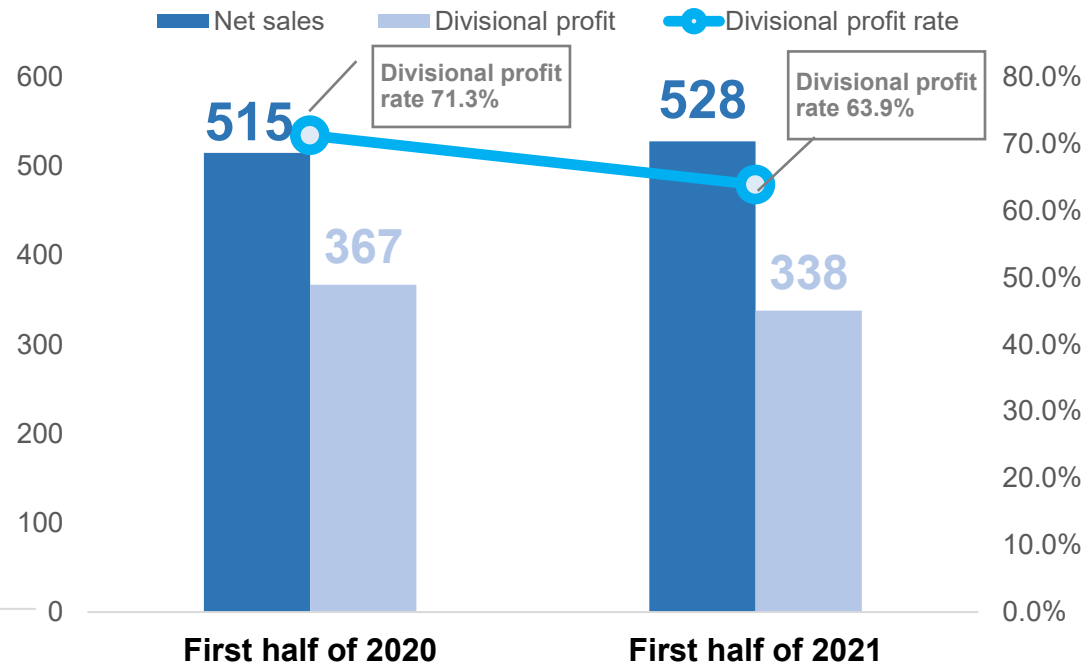
Number of new openings

(Case)



Net sales/divisional profit (rate)

(Million yen)



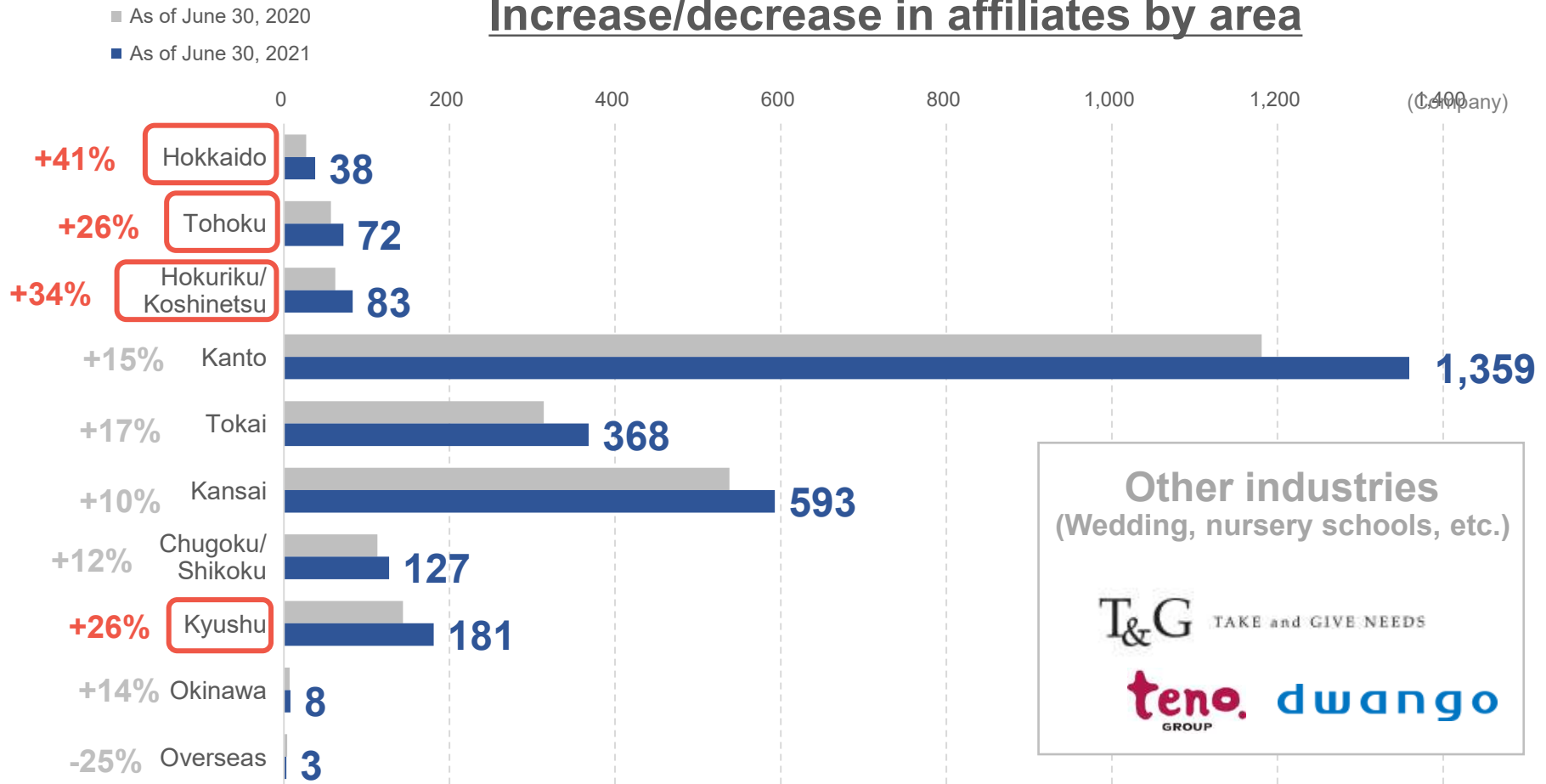
Number of new openings in the first half decreased to 340 due to the impact of the declaration of a state of emergency

Net sales in the first half increased YoY by 2.6% due to an increase in unit sales price

Agency Opening Support Business - Expansion of Local affiliates

Focused on developing local affiliates by utilizing online seminars
 Leading companies in other industries also became successively affiliated as new businesses

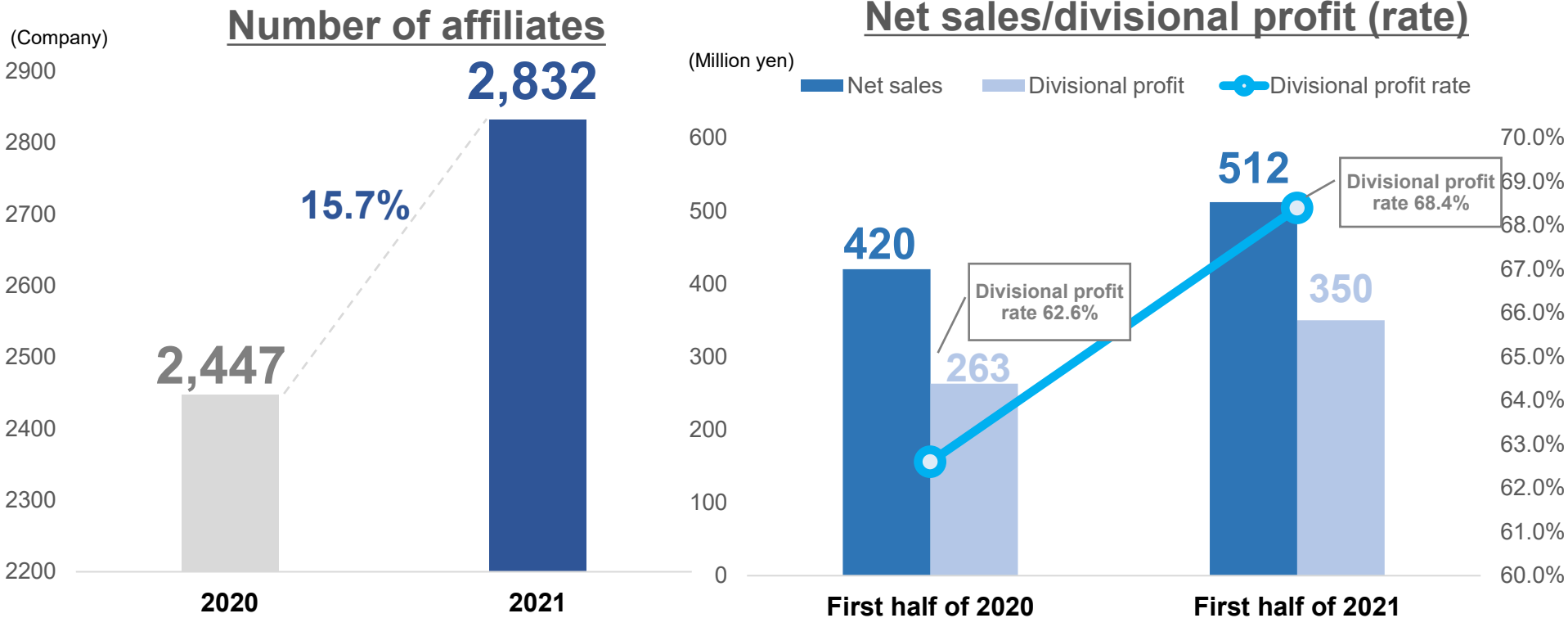
Increase/decrease in affiliates by area



Affiliate Business

* Figures in parentheses are YoY changes

Number of affiliates: 2,832 (+15.7%); net sales: 512 million yen (+21.7%);
divisional profit: 350 million yen (+32.9%)



Net sales and divisional profit increased favorably due to steady growth in the number of affiliates and registered members

Affiliate Business — Introduction of stock holding system for affiliates

Affiliate owners are engaged in business to pursue the same vision set out by IBJ to enhance corporate value

 **IBJ-VISION-**


Successful in 5%
(25,000 couples) of annual
number of couples married



Sharing of vision
Provision of know-how
and systems
Operational support for
consulting agencies



Capital gain
Empathy toward vision
Increase in number of
successful marriages

日本結婚相談所連盟
by 

Affiliate owners
Approx. 2,800
companies

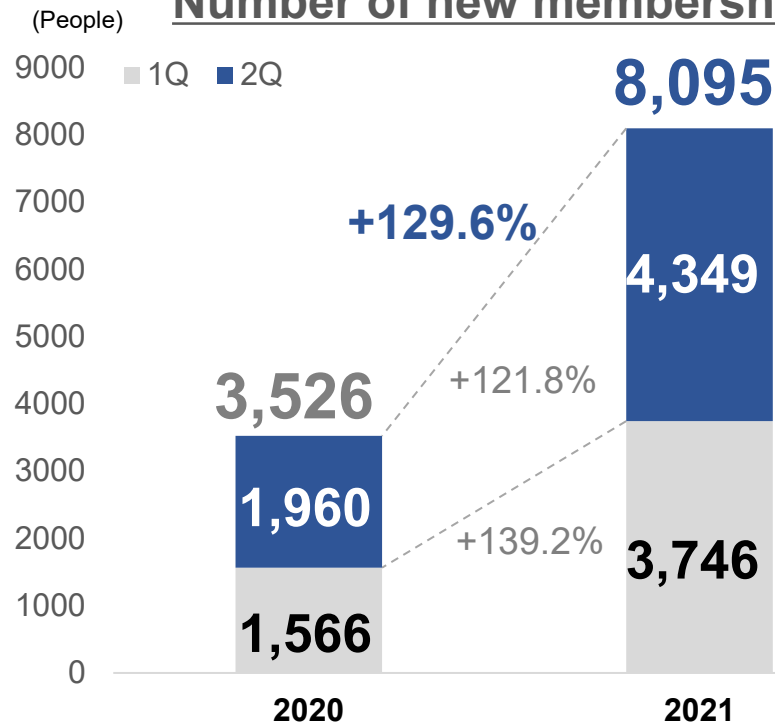
Stable shareholders are secured and network of consulting agencies is strengthened

Directly managed lounge business

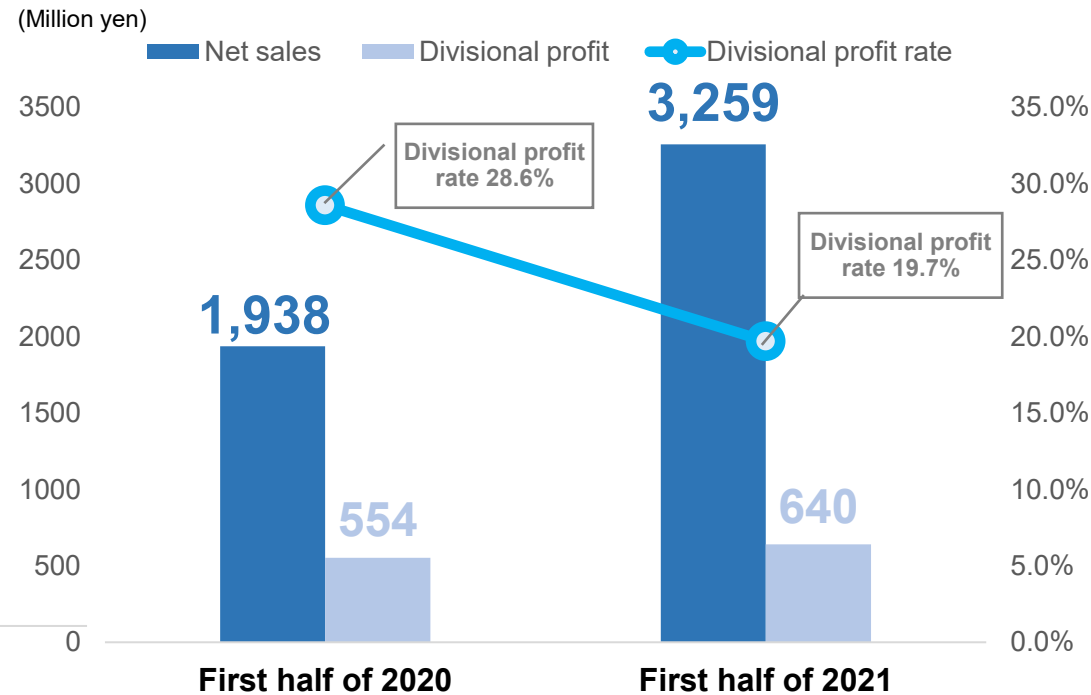
* Figures in parentheses are YoY changes

Number of new memberships in the first half: 8,095 (+129.6%);
net sales: 3,259 million yen (+68.2%); divisional profit: 640 million yen (+15.6%)

Number of new memberships



Net sales/divisional profit (rate)



* ZWEI included in the number of new memberships from May 2020

The number of new memberships was 8,094, up 129.6% YoY due to strenuous efforts amid the COVID-19 crisis and recovery in ZWEI's performance

Directly Managed Lounge Business — Strengthening of Marketing

Acquisition of new customers and development of potential customers by utilizing Instagram

IBJ Members Official Instagram (@ibjmembers_official)

Disseminated images of consulting agencies in an easy-to-understand manner via counselors' columns and stories of members' personal activity experiences to increase new memberships



Implementation of large campaigns with the aim of increasing new memberships

Supported those starting marriage hunting in summer when the demand is high

Golden Week - Initiatives taken in line with the summer campaign with the aim of further increasing the number of new memberships

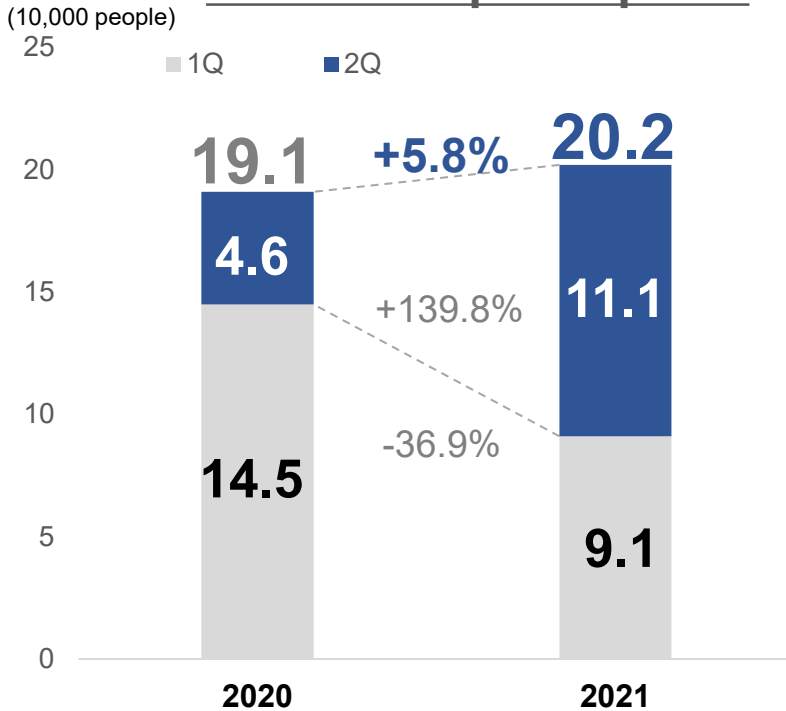


Party Business

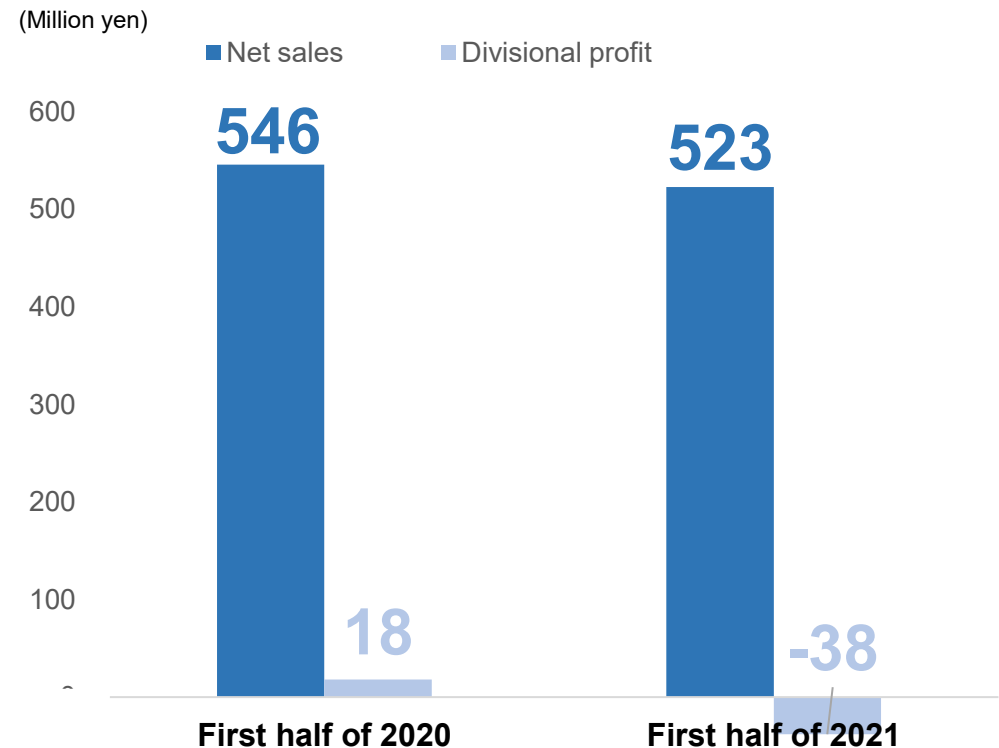
* Figures in parentheses are YoY changes

Number of participants: 202,000 (+5.8%); net sales: 523 million yen (-4.1%);
divisional profit: -38 million yen

Number of participants



Net sales/divisional profit



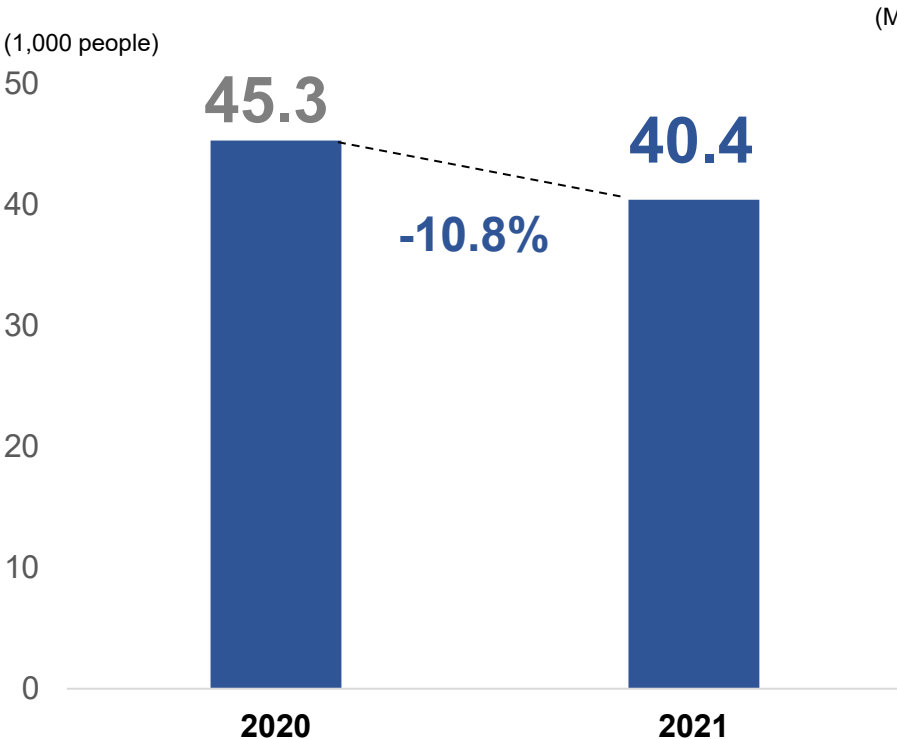
Number of participants in the first half was 202,000, up 5.8% YoY due to measures against COVID-19, changes in business model, etc.

Apps business

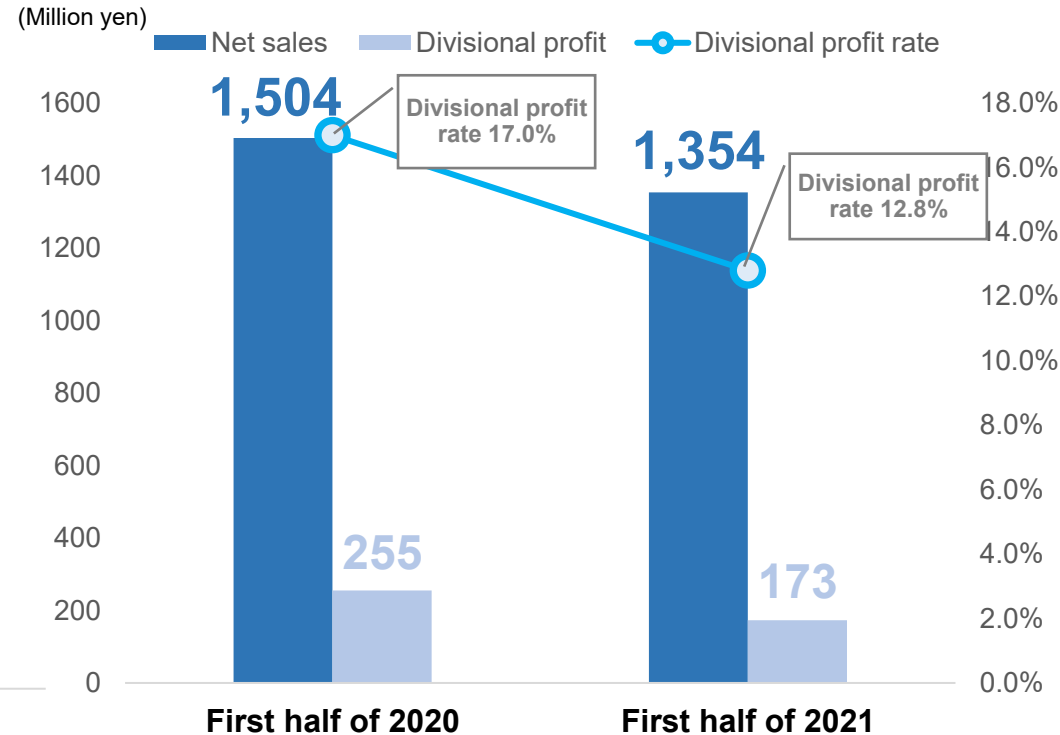
* Figures in parentheses are YoY changes

Number of paid members: 44,000 (-10.8%); net sales: 1,354 million yen (-10.0%);
divisional profit: 173 million yen (-32.1%)

Number of paid members



Net sales/divisional profit (rate)

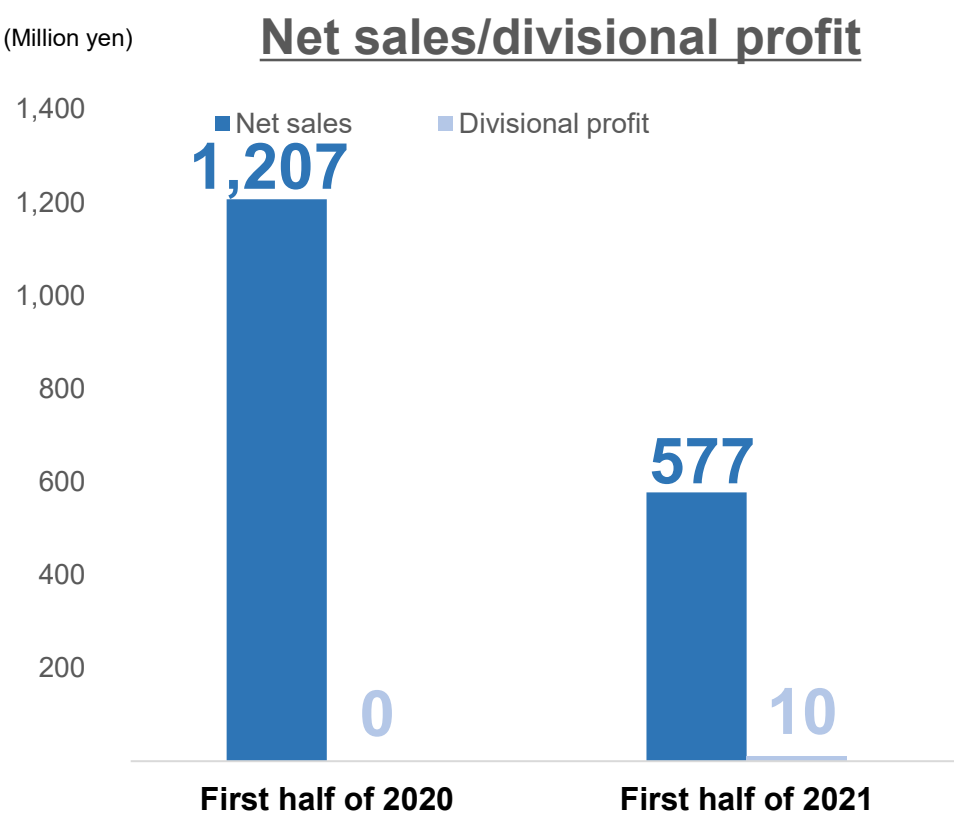
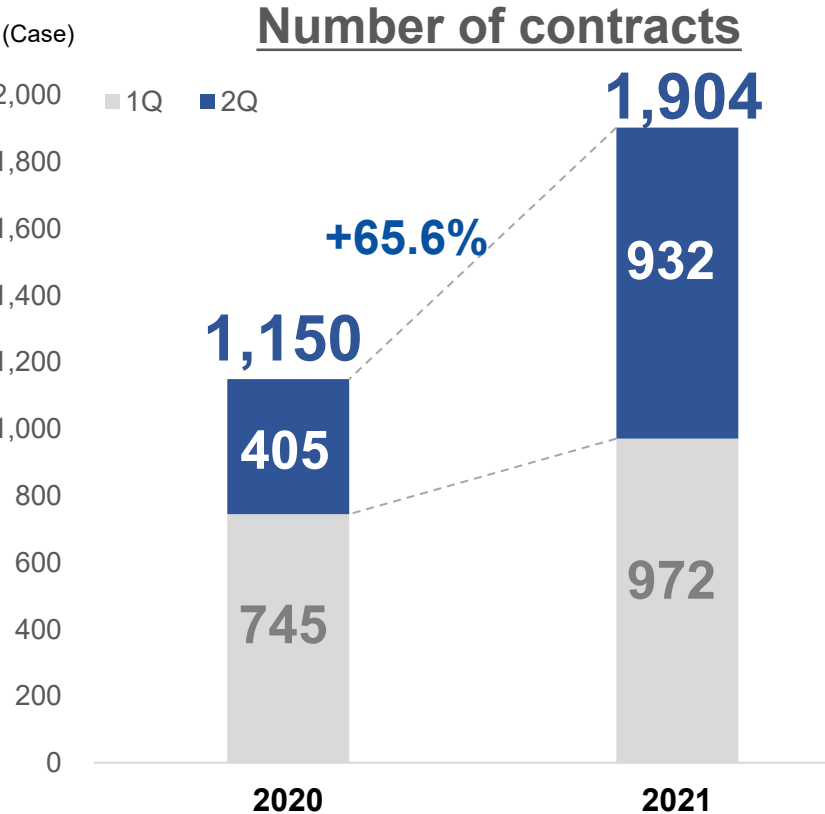


App member-only marriage hunting parties were held to increase customer satisfaction of paid members and prevent them from leaving

Life Design Business


* Figures in parentheses are YoY changes

Number of contracts: 1,964 (+70.8%); net sales: 577 million yen (-52.2%);
 divisional profit: 10 million yen (+2,375.1%)



Net sales have been declining due to COVID-19, the number of contracts has been increasing here, and in terms of profits, the Language School business has been expanding steadily, and we have been able to secure profits.

Group Companies' Results

First half of 2021	Net sales	Divisional profit
Apps business Diverse	1,183 million yen	98 million yen
Life design business K Village Tokyo	401 million yen	44 million yen
Directly managed lounge business  サラマリエ	656 million yen	73 million yen
Directly managed lounge business zwei	1,559 million yen	40 million yen

* Figures after offsetting internal transactions

3. APPENDIX

Group Companies' Business Strategy

- Language School -
K Village Tokyo

Business Transfer

- Cram school/one-on-one tutoring class -
Toshin Corporation

Business acquisition of a voice training school "NAYUTAS" on July 1

Operates 5 schools with a total of more than 1,500 members
Available courses include voice training, K-pop, voice artists, and dance

Business acquisition of information media "KASiODA"
Release of information media app "MODULY"

Expansion of South Korea-related services with the aim of creating the largest Japanese-Korean community

Language school business

Study abroad business

Voice training business

Information media business



Compliance with the Continued Listing Criteria for New Market Segments

[July 9: Received announcement of initial assessment result from Tokyo Stock Exchange]

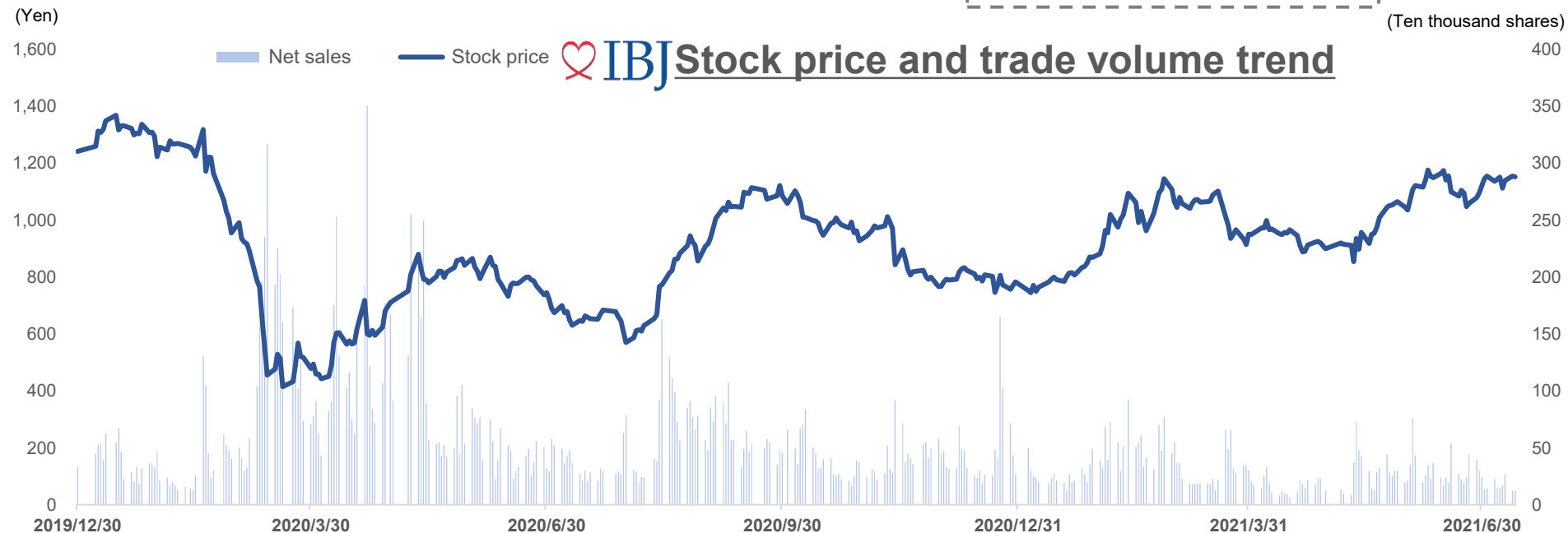
Compliant with Prime Market Standards

Current Market

New Market (from April 2022 onward)

Listed on the First Section of the Tokyo Stock Exchange

Selectable



Balance Sheet

(Million yen)

	As of December 31, 2020	As of June 30, 2021	Amount of Change
Current Assets	8,585	7,245	-1,339
Cash and Deposits	5,937	4,023	-1,913
Non-current Assets	5,302	5,329	+26
Property, Plant and Equipment/Intangible Assets	3,199	3,227	+27
Investments and Other Assets	2,102	2,101	0
Total Assets	13,887	12,575	-1,312
Current Liabilities	6,864	4,218	-2,646
Non-current Liabilities	1,359	2,549	+1,190
Total Liabilities	8,223	6,767	-1,455
Capital Stock/Capital Surplus	1,476	1,484	+7
Retained Earnings	4,660	4,787	+127
Treasury Stock	-1,007	-999	+8
Valuation and Translation Adjustments	131	152	+21
Stock Acquisition Rights	0	0	—
Non-controlling Interests	403	381	-21
Total Net Assets	5,664	5,807	+143
Total Liabilities and Net Assets	13,887	12,575	-1,312

Cash Flow

(Million yen)

	As of December 31, 2020 (Consolidated)	As of June 30, 2021 (Consolidated)	Amount of Change
Cash Flows from Operating Activities	1,042	210	
Cash Flows from Investing Activities	-1,311	-231	
Cash Flows from Financing Activities	1,728	-1,718	
Increase/Decrease in Cash and Cash Equivalents	1,459	-1,740	
Increase in Cash and Cash Equivalents Resulting From New Consolidation	108	—	
Cash and Cash Equivalents at Beginning of Period	4,385	5,953	
Cash and Cash Equivalents at End of Period	5,953	4,213	



(IBJ, Inc.)

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These presentation materials are prepared as a reference for investors to give them an understanding of the current status of IBJ, Inc.

The information contained in this presentation is based on a generally accepted understanding of economic and social conditions as of August 2021 as well as certain assumptions considered to be rational. The information contained herein may be altered without notice due to changes in the business environment and other such reasons.