

**Translation**

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**Summary of Consolidated Financial Results  
for the Six Months Ended June 30, 2024  
(Based on Japanese GAAP)**

August 8, 2024

Company name: C.E.Management Integrated Laboratory Co.Ltd  
 Stock exchange listing: Tokyo  
 Stock code: 6171 URL <https://www.dksiken.co.jp/>  
 Representative: President Yuji Shimodaira  
 Inquiries: Planning Manager Nao Shioiri TEL 03-5846-8385  
 Scheduled date to file Semi-annual Securities Report: August 14, 2024  
 Scheduled date to commence dividend payments: September 3, 2024  
 Preparation of supplementary material on financial results: No  
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended June 30, 2024 (from January 1, 2024 to June 30, 2024)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended June 30, 2024	3,538	(4.1)	240	(8.6)	260	(4.2)	143	(6.1)
Six months ended June 30, 2023	3,689	12.1	263	8.7	271	8.0	152	6.3

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Six months ended June 30, 2024	10.11		10.10	
Six months ended June 30, 2023	10.76		10.75	

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of June 30, 2024	6,929	4,731	68.3
As of December 31, 2023	6,861	4,631	67.5

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen				
Year ended December 31, 2023	–	6.00	–	6.00	12.00
Year ending December 31, 2024	–	6.00			
Year ending December 31, 2024 (Forecast)			–	6.00	12.00

3. Forecast of consolidated financial results for the year ending December 31, 2024 (from January 1, 2024 to December 31, 2024)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	7,661	4.6	648	36.8	653	33.9	395	107.9	27.82

4. Notes

- (1) Significant changes in the scope of consolidation during the six months ended June 30, 2024: No
- (2) Application of special accounting methods for preparing interim consolidated financial statements: Yes
- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements
- Changes in accounting policies due to revisions to accounting standards and other regulations: No
  - Changes in accounting policies due to other reasons: No
  - Changes in accounting estimates: No
  - Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2024	14,221,995 shares	As of December 31, 2023	14,221,995 shares
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Number of treasury shares at the end of the period

As of June 30, 2024	17,501 shares	As of December 31, 2023	17,501 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Six months ended June 30, 2024	14,204,494 shares	Six months ended June 30, 2023	14,206,873 shares
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**Interim consolidated financial statements**  
**Consolidated balance sheets**

(Thousands of yen)

	As of December 31, 2023	As of June 30, 2024
<b>Assets</b>		
Current assets		
Cash and deposits	2,138,332	2,591,662
Notes and accounts receivable - trade, and contract assets	1,312,665	1,084,665
Merchandise	2,012	1,688
Work in process	295,455	256,652
Supplies	15,612	16,256
Other	64,111	86,753
Allowance for doubtful accounts	(12,592)	(12,800)
Total current assets	3,815,597	4,024,877
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	1,280,147	1,249,994
Land	547,690	547,690
Other	274,985	283,522
Total property, plant and equipment	2,102,823	2,081,207
Intangible assets		
Goodwill	148,277	112,803
Other	158,137	142,870
Total intangible assets	306,415	255,674
Investments and other assets		
Investment securities	387,064	345,421
Other	255,491	229,154
Allowance for doubtful accounts	(6,277)	(6,568)
Total investments and other assets	636,278	568,006
Total non-current assets	3,045,517	2,904,888
Total assets	6,861,115	6,929,766

(Thousands of yen)

	As of December 31, 2023	As of June 30, 2024
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable - trade	231,534	173,687
Current portion of long-term borrowings	217,423	196,058
Lease liabilities	47,429	48,077
Accounts payable - other	272,502	292,885
Income taxes payable	155,645	134,815
Provision for bonuses	17,700	153,705
Provision for loss on construction contracts	3,585	11,131
Other	307,313	265,936
<b>Total current liabilities</b>	<b>1,253,135</b>	<b>1,276,298</b>
<b>Non-current liabilities</b>		
Long-term borrowings	494,749	407,190
Lease liabilities	81,335	105,751
Retirement benefit liability	355,070	363,187
Other	45,715	45,409
<b>Total non-current liabilities</b>	<b>976,871</b>	<b>921,538</b>
<b>Total liabilities</b>	<b>2,230,006</b>	<b>2,197,837</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Share capital	1,204,820	1,204,820
Capital surplus	1,154,820	1,154,820
Retained earnings	2,230,530	2,288,913
Treasury shares	(0)	(0)
<b>Total shareholders' equity</b>	<b>4,590,172</b>	<b>4,648,555</b>
<b>Accumulated other comprehensive income</b>		
Valuation difference on available-for-sale securities	39,027	79,565
Foreign currency translation adjustment	1,909	3,809
<b>Total accumulated other comprehensive income</b>	<b>40,936</b>	<b>83,374</b>
<b>Total net assets</b>	<b>4,631,108</b>	<b>4,731,929</b>
<b>Total liabilities and net assets</b>	<b>6,861,115</b>	<b>6,929,766</b>

## Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

### Consolidated statements of income (cumulative)

(Thousands of yen)

	Six months ended June 30, 2023	Six months ended June 30, 2024
Net sales	3,689,017	3,538,338
Cost of sales	2,303,636	2,195,886
Gross profit	1,385,381	1,342,451
Selling, general and administrative expenses		
Salaries, allowances and bonuses	351,516	363,648
Provision for bonuses	50,896	39,988
Retirement benefit expenses	19,920	21,603
Provision of allowance for doubtful accounts	(62)	1,690
Other	699,894	674,834
Total selling, general and administrative expenses	1,122,166	1,101,765
Operating profit	263,215	240,686
Non-operating income		
Interest income	78	80
Dividend income	5,625	5,785
Rental income	2,361	1,547
Gain on investments in investment partnerships	–	12,687
Other	3,844	2,532
Total non-operating income	11,910	22,634
Non-operating expenses		
Interest expenses	2,384	2,434
Litigation expenses	62	45
Cost of electricity sales	544	480
Other	423	160
Total non-operating expenses	3,415	3,121
Ordinary profit	271,711	260,200
Profit before income taxes	271,711	260,200
Income taxes	118,843	116,590
Profit	152,867	143,609
Profit attributable to owners of parent	152,867	143,609

**Consolidated statements of comprehensive income (cumulative)**

(Thousands of yen)

	Six months ended June 30, 2023	Six months ended June 30, 2024
Profit	152,867	143,609
Other comprehensive income		
Valuation difference on available-for-sale securities	10,664	40,537
Foreign currency translation adjustment	1,828	1,900
Total other comprehensive income	12,493	42,438
Comprehensive income	165,360	186,048
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	165,360	186,048