



**Support Documentation about the Consolidated Financial Results  
 for the Six Months of the Year Ending February 28, 2025**

**1. Summary of Financial Results**

1) Consolidated Financial Results

(Unit: millions of yen)

	FY2023		FY2024	
	2Q	Full Term	2Q	Full Term Forecast
Operating revenue (YoY)	233,320 104.1%	471,166 102.4%	238,670 102.3%	527,300 111.9%
Operating profit (YoY)	15,518 98.9%	31,425 93.4%	12,029 77.5%	26,500 84.3%
Ordinary profit (YoY)	15,812 99.4%	32,322 94.0%	12,348 78.1%	26,300 81.4%
Profit attributable to owners of parent (YoY)	10,460 98.4%	20,485 88.3%	8,156 78.0%	14,400 70.3%
Earnings per share	¥146.29	¥286.47	¥114.02	¥201.35
Total assets	486,812	489,509	587,496	
Net assets	286,093	294,233	299,191	
Net assets per share	¥3,815.01	¥3,922.84	¥3,990.04	
Equity ratio	56.0%	57.3%	48.6%	
Total number of issued shares at the end of period (incl. treasury shares)	71,665,200	71,665,200	71,665,200	
Number of treasury shares at the end of period	146,769	146,909	111,047	
Average number of shares during the period (excl. treasury shares)	71,505,654	71,511,503	71,533,683	
Number of consolidated subsidiaries	15	15	16	
Number of equity-method affiliates	4	3	3	

(*Reference) Total operating revenue (YoY)	357,861 105.3%	726,281 103.6%	371,373 103.8%	798,300 109.9%
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2) Non-consolidated Financial Results

(Unit: millions of yen)

	FY2023		FY2024	
	2Q	Full Term	2Q	Full Term Forecast
Operating revenue (YoY)	183,872 104.3%	372,782 102.7%	181,460 98.7%	374,500 100.5%
Operating profit (YoY)	11,692 91.0%	24,202 87.8%	10,305 88.1%	19,700 81.4%
Ordinary profit (YoY)	11,948 91.4%	24,905 88.3%	10,633 89.0%	19,400 77.9%
Profit (YoY)	8,076 86.2%	16,121 81.5%	7,257 89.9%	11,100 68.9%
Dividends per share	¥44.00	¥89.00	¥45.00	¥90.00
Total assets	422,059	426,448	512,294	
Net assets	219,337	224,555	228,934	
Equity ratio	52.0%	52.7%	44.7%	

(*Reference) Total operating revenue (YoY)	335,026 105.5%	680,710 103.8%	341,300 101.9%	699,000 102.7%
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\* The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022.  
 Operating revenue reclassified to the figures before applying the accounting standard and relevant ASBJ regulations is presented outside of the table as "Total operating revenue" for reference.

Consolidated

(Unit: millions of yen)

## 2. Consolidated Statements of Income

	FY2023 2Q (Mar-Aug)		FY2024 2Q (Mar-Aug)			FY2023 Full Term (Mar-Feb)	
	Amount	% of Revenue	Amount	% of Revenue	YoY	Amount	% of Revenue
Operating revenue	233,320	100.0%	238,670	100.0%	102.3%	471,166	100.0%
Net sales	205,627	88.1%	210,541	88.2%	102.4%	415,633	88.2%
Gross profit	69,414	29.8%	68,042	28.5%	98.0%	139,831	29.7%
Operating revenue	27,693	11.9%	28,128	11.8%	101.6%	55,532	11.8%
Operating gross profit	97,107	41.6%	96,170	40.3%	99.0%	195,363	41.5%
Selling, general and administrative expenses	81,589	35.0%	84,141	35.3%	103.1%	163,938	34.8%
Personnel expenses	34,998	15.0%	36,286	15.2%	103.7%	71,086	15.1%
Depreciation	7,591	3.3%	8,114	3.4%	106.9%	15,823	3.4%
Amortization of goodwill	266	0.1%	520	0.2%	195.6%	532	0.1%
Rental expenses	5,608	2.4%	5,882	2.5%	104.9%	11,208	2.4%
Utilities expenses	8,062	3.5%	8,164	3.4%	101.3%	14,970	3.2%
Advertising expenses	4,554	2.0%	4,404	1.8%	96.7%	9,479	2.0%
Other	20,507	8.8%	20,767	8.7%	101.3%	40,839	8.7%
Operating profit	15,518	6.7%	12,029	5.0%	77.5%	31,425	6.7%
Non-operating income	610	0.3%	601	0.3%	98.6%	1,352	0.3%
Interest and dividend income	119	0.1%	101	0.0%	84.6%	214	0.0%
Non-operating expenses	316	0.1%	282	0.1%	89.2%	455	0.1%
Interest expenses	170	0.1%	157	0.1%	92.3%	310	0.1%
Ordinary profit	15,812	6.8%	12,348	5.2%	78.1%	32,322	6.9%
Extraordinary income	503	0.2%	1,037	0.4%	205.9%	1,420	0.3%
Extraordinary losses	644	0.3%	314	0.1%	48.7%	4,254	0.9%
Profit before income taxes	15,671	6.7%	13,072	5.5%	83.4%	29,488	6.3%
Total income taxes	5,089	2.2%	4,436	1.9%	87.2%	8,857	1.9%
Profit attributable to non-controlling interests	121	0.1%	479	0.2%	395.8%	144	0.0%
Profit attributable to owners of parent	10,460	4.5%	8,156	3.4%	78.0%	20,485	4.3%

## 1) Segment Information

(Unit: millions of yen)

	FY2023 2Q (Mar-Aug)		FY2024 2Q (Mar-Aug)			FY2023 Full Term (Mar-Feb)	
	Amount	% of Total	Amount	% of Total	YoY	Amount	% of Total
<b>(Operating revenue)</b>							
Retail operations	224,971	96.4%	230,030	96.4%	102.2%	454,471	96.5%
Retail-peripheral operations	21,791	9.3%	22,499	9.4%	103.3%	44,644	9.5%
Other	2,785	1.2%	2,537	1.1%	91.1%	5,297	1.1%
Adjustment	-16,227	-7.0%	-16,398	-6.9%	-	-33,247	-7.1%
Total	233,320	100.0%	238,670	100.0%	102.3%	471,166	100.0%
<b>(Operating profit)</b>							
Retail operations	12,524	80.7%	9,322	77.5%	74.4%	25,403	80.8%
Retail-peripheral operations	2,757	17.8%	2,491	20.7%	90.4%	5,702	18.1%
Other	399	2.6%	306	2.5%	76.7%	650	2.1%
Adjustment	-163	-1.1%	-91	-0.8%	-	-331	-1.1%
Total	15,518	100.0%	12,029	100.0%	77.5%	31,425	100.0%

## 2) Financial Results of Major Subsidiaries

(Unit: millions of yen)

Company	Business / Segment	Level of profit	FY2023	FY2024		FY2023	
			2Q	2Q (Mar-Aug)		Full Term (Mar-Feb)	
			Amount	Amount	YoY	Amount	YoY
YOU-ME CARD CO., LTD.	Finance	Operating revenue	4,109	4,057	98.7%	8,244	98.6%
	Retail-peripheral	Operating profit	885	637	72.0%	1,871	92.8%
IZUMI TECHNO Co., Ltd.	Store management	Operating revenue	8,810	8,627	97.9%	18,332	112.3%
	Retail-peripheral	Operating profit	1,117	917	82.1%	2,310	122.6%
IZUMI FOOD SERVICE CO., LTD.	Food services	Operating revenue	3,465	3,887	112.2%	7,031	117.9%
	Retail-peripheral	Operating profit	256	379	147.8%	501	313.5%
Youme Mart Kumamoto Co., Ltd.	Retail	Operating revenue	13,139	20,554	156.4%	26,261	101.8%
	Retail	Operating profit	644	58	9.1%	1,177	122.9%
Youme Mart Kitakyushu Co., Ltd.	Retail	Operating revenue	12,828	12,096	94.3%	25,499	101.9%
	Retail	Operating profit	351	0	0.1%	584	83.7%
YOURS Co., Ltd.	Retail	Operating revenue	11,356	10,974	96.6%	22,548	101.0%
	Retail	Operating profit	186	-59	-	325	118.3%

\* The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022.

## 3) Change in Consolidated Operating Profit by Quarter\*

(Unit: millions of yen)

	FY2022		FY2023		FY2024	
		YoY		YoY		YoY
1Q (Mar-May)	7,868	–	8,150	103.6%	5,811	71.3%
2Q (Jun-Aug)	7,826	–	7,368	94.1%	6,217	84.4%
First half total (Mar-Aug)	15,694	–	15,518	98.9%	12,029	77.5%
3Q (Sep-Nov)	6,503	–	6,318	97.2%	–	–
Three quarters total (Mar-Nov)	22,198	–	21,836	98.4%	–	–
4Q (Dec-Feb)	11,446	–	9,588	83.8%	–	–
Annual total (Mar-Feb)	33,644	–	31,425	93.4%	Forecast 26,500	84.3%

## 3. Consolidated Balance Sheets

(Unit: millions of yen)

	As of Feb. 29, 2024		As of Aug. 31, 2024		
	Amount	% of Total	Amount	% of Total	Change
Total assets	489,509	100.0%	587,496	100.0%	+ 97,987
Cash and deposits	11,997	2.5%	16,320	2.8%	+ 4,322
Notes and accounts receivable - trade, and contract assets	52,002	10.6%	61,265	10.4%	+ 9,263
Merchandise and finished goods	25,496	5.2%	28,632	4.9%	+ 3,135
Property, plant and equipment	334,444	68.3%	353,494	60.2%	+ 19,050
Leasehold and guarantee deposits	15,056	3.1%	17,298	2.9%	+ 2,242
Investment securities	10,540	2.2%	8,745	1.5%	- 1,795
Other	39,970	8.2%	101,739	17.3%	+ 61,768
Liabilities	195,276	39.9%	288,305	49.1%	+ 93,028
Notes and accounts payable - trade	24,140	4.9%	52,210	8.9%	+ 28,070
Interest-bearing liabilities	77,730	15.9%	126,161	21.5%	+ 48,431
Other	93,405	19.1%	109,932	18.7%	+ 16,527
Net assets	294,233	60.1%	299,191	50.9%	+ 4,958
Equity	280,554	57.3%	285,503	48.6%	+ 4,948
Non-controlling interests	13,678	2.8%	13,687	2.3%	+ 9

## \*Change in the number of issued shares

	FY2023 (Mar-Feb)	FY2024 2Q
Total number of issued shares at the beginning of the period	71,665,200	71,665,200
at the end of the period (A)	71,665,200	71,665,200
Treasury shares, etc. at the beginning of the period	168,894	146,909
at the end of the period (B)	146,909	111,047
(Acquired during the period)	944	300
(Share-based remuneration)	22,929	36,162
(Cancelled during the period)	0	0
A–B	71,518,291	71,554,153
(Average during the period)	71,511,503	71,533,683

## 4. Consolidated Statements of Cash Flows

(Unit: millions of yen)

	FY2023 2Q (Mar-Aug)	FY2024 2Q (Mar-Aug)	FY2023 Full Term (Mar-Feb)
Cash flows from operating activities	+ 20,970	+ 45,906	+ 31,563
Profit before income taxes	+ 15,671	+ 13,072	+ 29,488
Non-cash loss/gain (depreciation, etc.)	+ 8,649	+ 9,346	+ 19,099
Increase/decrease in claims and obligations related to operating activities	+ 1,635	+ 29,867	- 7,724
Income taxes and interest income	- 5,704	- 5,113	- 11,122
Other	+ 718	- 1,266	+ 1,822
Cash flows from investing activities	- 7,171	- 86,762	- 24,747
Capital investment related	- 8,022	- 9,707	- 28,441
Other	+ 851	- 77,055	+ 3,693
Cash flows from financing activities	- 15,405	+ 45,178	- 5,149
Interest-bearing liabilities related	- 12,224	+ 48,431	+ 1,178
Other	- 3,180	- 3,252	- 6,327
Increase/decrease in cash and cash equivalents	- 1,606	+ 4,322	+ 1,666

\* The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022. The YoY changes for operating profit for FY2022 are not presented because the accounting method for revenue differs from the method used before the application of the standard.

## 5. IZUMI CO., LTD.: Income Statement and Other Financial Information

## 1) Statement of Income

(Unit: millions of yen)

	FY2023 2Q (Mar-Aug)		FY2024 2Q (Mar-Aug)			FY2023 Full Term (Mar-Feb)	
	Amount	% of Revenue	Amount	% of Revenue	YoY	Amount	% of Revenue
Operating revenue	183,872	100.0%	181,460	100.0%	98.7%	372,782	100.0%
Net sales	156,562	85.1%	153,908	84.8%	98.3%	317,996	85.3%
Gross profit	52,428	28.5%	50,002	27.6%	95.4%	105,861	28.4%
Operating revenue	27,309	14.9%	27,551	15.2%	100.9%	54,786	14.7%
Real estate lease revenue	14,042	7.6%	14,547	8.0%	103.6%	28,397	7.6%
Store lease joint management expense revenue	4,046	2.2%	3,987	2.2%	98.5%	8,068	2.2%
Other	9,220	5.0%	9,017	5.0%	97.8%	18,319	4.9%
Operating gross profit	79,738	43.4%	77,554	42.7%	97.3%	160,648	43.1%
Selling, general and administrative expenses	68,046	37.0%	67,248	37.1%	98.8%	136,445	36.6%
Personnel expenses	24,760	13.5%	24,946	13.7%	100.8%	50,501	13.5%
Depreciation	6,369	3.5%	6,688	3.7%	105.0%	13,284	3.6%
Rental expenses	4,864	2.6%	4,844	2.7%	99.6%	9,735	2.6%
Store management expenses	6,328	3.4%	6,198	3.4%	97.9%	12,867	3.5%
Utilities expenses	7,054	3.8%	6,871	3.8%	97.4%	13,024	3.5%
Advertising expenses	4,111	2.2%	3,895	2.1%	94.8%	8,569	2.3%
Other	14,556	7.9%	13,803	7.6%	94.8%	28,463	7.6%
Operating profit	11,692	6.4%	10,305	5.7%	88.1%	24,202	6.5%
Non-operating income	478	0.3%	571	0.3%	119.6%	1,131	0.3%
Interest and dividend income	199	0.1%	188	0.1%	94.5%	308	0.1%
Non-operating expenses	222	0.1%	244	0.1%	110.0%	428	0.1%
Interest expenses	206	0.1%	205	0.1%	99.3%	385	0.1%
Ordinary profit	11,948	6.5%	10,633	5.9%	89.0%	24,905	6.7%
Extraordinary income	393	0.2%	–	0.0%	0.0%	1,342	0.4%
Extraordinary losses	561	0.3%	46	0.0%	8.3%	3,551	1.0%
Profit before income taxes	11,780	6.4%	10,586	5.8%	89.9%	22,695	6.1%
Profit	8,076	4.4%	7,257	4.0%	89.9%	16,121	4.3%

## 2) Sales Information

(Unit: millions of yen)

	FY2023 2Q (Mar-Aug)		FY2024 2Q (Mar-Aug)			FY2023 Full Term (Mar-Feb)	
	Amount	% of Total	Amount	% of Total	YoY	Amount	% of Total
(By Product)							
Lifestyle*	43,533	27.8%	41,978	27.3%	96.4%	87,434	27.5%
Foods	113,029	72.2%	111,930	72.7%	99.0%	230,561	72.5%
Total	156,562	100.0%	153,908	100.0%	98.3%	317,996	100.0%
(By Region)							
Chugoku	82,698	52.8%	80,059	52.0%	96.8%	167,347	52.6%
Kyushu	58,840	37.6%	59,018	38.3%	100.3%	119,947	37.7%
Other	15,023	9.6%	14,829	9.6%	98.7%	30,701	9.7%
Total	156,562	100.0%	153,908	100.0%	98.3%	317,996	100.0%

\* The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022. In addition, with regard to the sales information, the figures for the X-SELL Department have been included in Lifestyle from FY2023 1Q.

Non-Consolidated

## 3) YoY Sales at Existing Stores \*2

	FY2023 2Q (Mar-Aug)	FY2024 2Q (Mar-Aug)	FY2023 Full Term (Mar-Feb)
Lifestyle	105.7%	96.5%	102.9%
Foods	103.5%	97.8%	101.7%
Directly managed stores total	104.1%	97.4%	102.1%
Tenants	106.6%	103.1%	104.3%
Total	105.2%	99.8%	103.0%
Chugoku	104.5%	99.8%	102.8%
Kyushu	105.1%	99.8%	102.8%
Number of customers	100.4%	97.6%	99.8%
Average spent per customer	103.6%	99.6%	102.1%
Average spent per item	106.1%	100.8%	104.8%
Number of purchases	97.6%	98.9%	97.5%

## 4) Gross Profit Ratio \*3

	FY2023 2Q (Mar-Aug)	FY2024 2Q (Mar-Aug)	FY2023 Full Term (Mar-Feb)
Lifestyle	35.8%	35.5%	35.4%
Foods	32.6%	31.4%	32.5%
Total	33.5%	32.5%	33.3%

## 5) Loss Rate and Inventory Turnover in Days \*2

	FY2023 2Q (Mar-Aug)	FY2024 2Q (Mar-Aug)	FY2023 Full Term (Mar-Feb)
(Loss rate)			
Lifestyle	6.7%	6.6%	6.6%
Foods	2.0%	2.5%	2.1%
Directly managed stores total	3.5%	3.8%	3.5%
(Inventory turnover in days)			
Lifestyle	67.4	72.6	67.6
Foods	8.7	9.7	8.9
Directly managed stores total	27.1	29.1	27.0

## 6) Average Number of Employees during the Period

	FY2023 2Q (Mar-Aug)	FY2024 2Q (Mar-Aug)	FY2023 Full Term (Mar-Feb)
Full employees *1	2,965	3,020	2,941
Semi-full employees (8-hour equivalent)	6,047	6,075	6,149
Part-time employees (8-hour equivalent)	3,405	3,234	3,409
Total	12,416	12,329	12,499
(% of Total)			
Full employees	23.9%	24.5%	23.5%
Semi-full employees (8-hour equivalent)	48.7%	49.3%	49.2%
Part-time employees (8-hour equivalent)	27.4%	26.2%	27.3%
Total	100.0%	100.0%	100.0%
(Indicators: Directly managed stores) *3			
Net sales per employee	12,609 thousand yen	12,484 thousand yen	25,443 thousand yen
Gross profit per employee	4,223 thousand yen	4,056 thousand yen	8,470 thousand yen
Personnel expenses per employee	1,994 thousand yen	2,024 thousand yen	4,041 thousand yen
Personnel expenses/sales ratio	15.8%	16.2%	15.9%
Personnel expenses/gross profit ratio	47.2%	49.9%	47.7%

\*1 Number of full employees at the end of period: 2,937 in FY2023 2Q; 2,990 in FY2024 2Q; 2,893 in FY2023 Full Term

\*2 The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022. However, the figures presented are those before applying the accounting standard and relevant ASBJ regulations. In addition, with regard to YoY sales at existing stores, the figures for the X-SELL Department have been included in Lifestyle from FY2023 1Q.

\*3 The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022. In addition, with regard to gross profit, the figures for the X-SELL Department have been included in Lifestyle from FY2023 1Q.

## Non-Consolidated

## 7) Stores and Capital Investment

	As of Aug. 31, 2023	As of Aug. 31, 2024	As of Feb. 29, 2024
New stores	2	2	2
(X-SELL stand-alone type stores)	0	0	0
Stores closed	1	1	2
Number of stores at the end of the period	106	106	105
(X-SELL stand-alone type stores)	6	6	6
Sales floor area at the end of period *1	499,653m <sup>2</sup>	496,969m <sup>2</sup>	493,939m <sup>2</sup>
Capital investment (construction basis)	15,679 million yen	4,872 million yen	22,032 million yen
Capital investment (payment basis)	6,683 million yen	7,162 million yen	24,378 million yen
(Reference) Sales floor area at the end of period *2	1,144,014m <sup>2</sup>	1,142,391m <sup>2</sup>	1,137,109m <sup>2</sup>

## New Stores Planned to Open from FY2024 2Q (Mar-Aug) Onward

Month Opened	Store Name	Location	Sales Area
Sept. 2024	Youme Mall Itsukaichi	Saeki-ku, Hiroshima City	Approx. 5,500 m <sup>2</sup>
In 2025	Youme Mall Sanyo *	Akaiwa City, Okayama Prefecture	Undetermined

\* There are plans for reconstruction of Youme Town Sanyo.

## 8) Store Information as of August 31, 2024

(Excluding X-SELL stand-alone type stores)

	Stores	Sales Share
(By Store Area)		
20,000 m <sup>2</sup> or more	20	39.7%
Up to 20,000 m <sup>2</sup>	23	30.6%
Up to 10,000 m <sup>2</sup>	27	20.4%
Less than 3,000 m <sup>2</sup>	30	9.3%
Total	100	100.0%
(By Store Age)		
10 years or less	24	19.0%
20 years or less	23	34.1%
30 years or less	34	37.6%
More than 30 years	19	9.3%
Total	100	100.0%

\* Although the Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of the fiscal year ended February 28, 2023, the above figures for store area and sales share are presented using the former calculation method before applying the accounting standard and relevant ASBJ regulations.

## 9) Shareholder Information

(Excluding shares less than one unit)

	As of Aug. 31, 2023	As of Aug. 31, 2024	As of Feb. 29, 2024
(Number of shareholders)			
Financial instruments traders	20	19	22
Foreign investors	227	225	228
Financial institutions	33	32	34
Other domestic companies	310	310	321
Individuals, etc.	12,459	14,421	11,749
Total	13,049	15,007	12,354
(Percentage held)			
Financial instruments traders	1.3%	1.6%	1.7%
Foreign investors	11.6%	11.2%	10.5%
Financial institutions	25.0%	25.1%	26.9%
Other domestic companies	42.4%	41.9%	42.0%
Individuals and treasury shares	19.8%	20.2%	19.0%
Total	100.0%	100.0%	100.0%

\*1 The Company has applied the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29) and relevant ASBJ regulations from the beginning of FY2022 and the sales floor area as of August 31, 2023, February 29, 2024, and August 31, 2024 excludes the area of percentage rent tenants and the area for divisions conducting transactions in which purchase of goods, etc. is recognized at the time of sales thereof (*shoka shiire*) at directly managed stores, which were previously included in sales floor area.

\*2 The sales floor area at the end of the period, which uses the former calculation method before applying the above-mentioned accounting standard and relevant ASBJ regulations, is presented outside of the table for reference.

## 6. Consolidated Reference Information

	As of Aug. 31, 2023	As of Aug. 31, 2024	As of Feb. 29, 2024
Number of stores *1			
New stores	2	2	3
Stores closed	1	2	3
Stores added through M&A *2	–	73	–
Number of stores at the end of the period *3	191	263	190
Number of employees *4			
Full employees	4,477	5,058	4,400
Semi-full employees (8-hour equivalent)	11,158	12,016	11,048
Capital investment (construction basis)	17,049 million yen	7,370 million yen	26,293 million yen
Capital investment (payment basis)	8,022 million yen	9,707 million yen	28,441 million yen

\*1 The number of stores is the sum of stores from IZUMI CO., LTD., Youme Mart Kumamoto Co., Ltd., Youme Mart Kitakyushu Co., Ltd., YOURS Co., Ltd. and two other company.

\*2 In addition to the four stores that were added due to making Sunlife Co., Ltd. a consolidated subsidiary, 69 stores were added as a result of acquiring the food supermarket operations that had been operated in the Kyushu region by Seiyu Co., Ltd.

\*3 The number of stores at the end of the period includes stores opened in YOURS Co., Ltd.'s Youme Town Hatsukaichi.

\*4 The number of full employees refers to the number of such employees at the end of the period. The number of semi-full employees represents an average number of employees during the period calculated using an eight-hour-day basis.