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August 9, 2013

**Best Bridal Inc.**  
**Consolidated Earnings Report for the Six Months ended June 30, 2013**  
**(Japanese GAAP)**

Stock listing: Tokyo Stock Exchange (First Section) Securities code: 2418

URL: <http://www.bestbridal.co.jp/english/>

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Scheduled dates:

Filing of statutory quarterly financial report (*sihanki hokokusho*): August 9, 2013

Dividend payout: September 9, 2013

Supplementary materials to quarterly financial results available: Yes

Quarterly earnings presentation held: Yes (Targeted at institutional investors and analysts)

(Amounts rounded down to the nearest million yen)

**1. Consolidated Performance for the Six Months ended June 30, 2013**  
**(January 1, 2013 – June 30, 2013)**

(1) Consolidated Operating Results (Percentages indicate year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income	
	million yen	%	million yen	%	million yen	%	million yen	%
Six months ended June 30, 2013	22,265	9.3	2,597	17.9	2,684	21.8	1,431	43.1
Six months ended June 30, 2012	20,369	9.1	2,203	17.1	2,204	19.0	999	81.4

Note: Comprehensive income: Six months ended June 30, 2013: 1,624 million yen (60.9 %)  
Six months ended June 30, 2012: 1,009 million yen (59.7%)

	Net income per share	Diluted net income per share
	yen	yen
Six months ended June 30, 2013	29.23	-
Six months ended June 30, 2012	20.42	-

(Note) Effective July 1, 2013, the Company conducted a 1:200 common stock split. Net income per share was calculated assuming that the stock split was effected at the beginning of the fiscal year ended December 31, 2012.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	million yen	million yen	%
June 30, 2013	47,892	22,195	46.3
December 31, 2012	48,381	20,815	43.0

Reference: Total equity: June 30, 2013: 22,195 million yen  
December 31, 2012: 20,815 million yen

Total equity=Shareholders' equity plus total accumulated other comprehensive income.

## 2. Dividends

	Dividend per share				
	End-Q1	End-Q2	End-Q3	Year-end	Annual total
	yen	yen	yen	yen	yen
Year ended December 31, 2012	-	1,000.00	-	1,000.00	2,000.00
Year ending December 31, 2013	-	1,000.00			
Year ending December 31, 2013 (Forecast)			-	5.00	-

Note: No revision has been made to the latest dividends forecast.

Effective July 1, 2013, the Company conducted a 1:200 common stock split. The year-end dividend for the fiscal year ending December 31, 2013 (forecast) reflects the stock split.

## 3. Earnings Forecast for the Fiscal Year ending December 31, 2013 (January 1, 2013 – December 31, 2013)

(Percentages indicate year-on-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Year ending December 31, 2013	48,200	8.3	7,400	13.5	7,300	10.4	4,300	31.5	87.83

Note: No revision has been made to the latest earnings forecast.

Effective July 1, 2013, the Company conducted a 1:200 common stock split. Net income per share for the fiscal year ending December 31, 2013 in the above earnings forecast reflects the stock split.

### \*Notes

- (1) Changes affecting the consolidation status of significant subsidiaries during the period: None
- (2) Use of accounting methods specific to the preparation of quarterly consolidated financial statements: Yes
- (3) Changes in accounting policy, changes in accounting estimates, and retrospective restatement
  - 1) Changes in accordance with amendments to accounting standards, etc.: Yes
  - 2) Changes other than noted in 1) above: None
  - 3) Changes in accounting estimates: Yes
  - 4) Retrospective restatement: None

(Note) This relates to Article 10-5 of the *Regulations on the Terminology, Format and Preparation of Quarterly Consolidated Financial Statements*. For details, please refer to “(3) Changes in Accounting Policy, Changes in Accounting Estimates, and Retrospective Restatement” in section “2. Other Information” on page 7 in the accompanying materials.

(4) Shares issued (common stock)

	June 30, 2013	December 31, 2012
1) Number of shares issued at end of period (including treasury stock)	48,960,000	48,960,000
2) Number of shares held in treasury at end of period	-	-
	Six Months ended June 30, 2013	Six Months ended June 30, 2012
3) Average number of shares outstanding during the period	48,960,000	48,960,000

Effective July 1, 2013, the Company conducted a 1:200 common stock split. The number of shares issued at end of period (common stock) was calculated assuming that the stock split was effected at the beginning of the fiscal year ended December 31, 2012.

**\* Quarterly Review Status**

This report is exempt from the review requirements of Japan's Financial Instruments and Exchange Act. As of this report publication, a review of the consolidated quarterly financial statements in accordance with the Act is underway.

**\*Appropriate Use of Earnings Forecast and Other Important Information**

1. The above forecasts are based on information available as of this report's publication. Actual results may differ from forecasts due to changes in the business environment. For the assumptions underlying the forecasts herein and other notice on the use of earnings forecasts, please refer to "Earnings Forecast for the Fiscal Year ending December 31, 2013" in the section "Review of Consolidated Financial Results" on page 5 in the accompanying materials.

2. Effective July 1, 2013, the Company conducted a 1:200 common stock split. The forecast of year-end dividend for the year ending December 31, 2013 and the forecast of net income per share for the fiscal year ending December 31, 2013 reflect the stock split.

## Accompanying Material – Contents

1. Review of Consolidated Financial Results	5
(1) Operating Results	5
(2) Financial Condition	5
(3) Earnings Forecast for the Fiscal Year ending December 31, 2013	6
2. Other Information	7
(1) Changes in Significant Subsidiaries	7
(2) Application of Specific Accounting Methods for the Preparation of Quarterly Financial Statements	7
(3) Changes in Accounting Policy, Changes in Accounting Estimates, and Retrospective Restatement	7
3. Consolidated Financial Statements	8
(1) Consolidated Balance Sheets	8
(2) Consolidated Statements of Income and Comprehensive Income	10
Consolidated Statements of Income	10
Consolidated Statements of Comprehensive Income	11
(3) Consolidated Statements of Cash Flows	12
(4) Note on the Going-concern Assumption	14
(5) Note on Significant Changes in the Amount of Shareholders' Equity	14
(6) Segment and Other Information	14
(7) Significant Subsequent Events	16
4. Supplementary Information	17

## 1. Review of Consolidated Financial Results

### (1) Operating Results

In the first six months of the fiscal year ending December 31, 2013, the outlook for the Japanese economy began to brighten as expectations for the policies of the new government that took office near the end of 2012 fueled yen depreciation and a stock market rally, which helped improve consumer sentiment. Nonetheless, concerns about Europe's lingering fiscal instability and slowing growth in emerging market economies continued to obscure the outlook for the economy.

In this environment, the Best Bridal Group endeavored to increase sales and profitability by continually creating new value in the guest house and wedding business through high-quality, appealing outlets and value-added services, and by taking proactive efforts to enhance business efficiency.

As a result of the above factors, the Group posted consolidated net sales of ¥22,265 million in the first half of the fiscal year, an increase of 9.3% over the same period of the previous fiscal year. Operating income totaled ¥2,597 million, a year-on-year increase of 17.9%, ordinary income amounted to ¥2,684 million, up 21.8%, and net income totaled ¥1,431 million, a 43.1% gain over the first half of the previous fiscal year.

Results for each business segment were as follows.

#### 1) Domestic operations

Sales at the Group's domestic operations increased in the six months ended June 30, 2013, supported by an increase in weddings held at Best Bridal's existing outlets and at consolidated subsidiary Hospitality Network Corporation, which has completed renovation of its facilities.

As a result, net sales in the domestic business totaled ¥20,879 million, a year-on-year increase of 9.8%, and segment operating income reached ¥3,204 million, an increase of 12.1%.

#### 2) Overseas operations

The number of weddings held and orders placed in the first half was largely the same as in the first half of 2012 despite a continued moderate recovery in overall market conditions.

As a result, net sales at our overseas business totaled ¥1,385 million, a year-on-year increase of 2.0%, while segment operating income came to ¥21 million, 79.5% less than a year earlier.

### (2) Financial Condition

#### 1) Assets, liabilities, and net assets

Assets at the end of the second quarter (June 30, 2013) totaled ¥47,892 million, a decline of ¥488 million from the end of the previous fiscal year (December 31, 2012) as a ¥582 million increase in investments and other assets was offset by a ¥1,121 million decline in cash and cash equivalents.

Liabilities at the end of the second quarter totaled ¥25,697 million, ¥1,868 million less than at the end of the previous fiscal year. The reduction in liabilities is attributable to a net decrease of ¥1,000 million in long-term debt and bonds combined with a ¥992 million reduction in income taxes payable, which were partly offset by a ¥294 million increase in advances received.

Net assets at the end of the second quarter totaled ¥22,195 million, an increase of ¥1,379 million from the end of the previous fiscal year. This increase was mainly due to the booking of ¥1,431 million in net income for the six months ended June 30, 2013, which outweighed the ¥244 million in dividends paid from retained earnings.

#### 2) Cash Flow

Cash and cash equivalents ("cash") at the end of the first half declined by ¥1,141 million from the end of the previous fiscal year to ¥10,064 million.

Cash flows and factors behind changes in the cash flows during the six months ended June 30, 2013, are explained below.

#### (Operating Cash Flow)

Cash generated from operating activities totaled ¥2,146 million, an increase of 138.3% from the first half of the previous fiscal year. The main factors were ¥2,660 million in income before income taxes and minority interests and ¥1,284 million in depreciation expenses, the sum of which was partially offset by ¥2,221 million in income taxes paid.

(Investing Cash Flow)

Cash used in investing activities totaled ¥2,046 million, an increase of 190.6% from the first half of the previous fiscal year. The increase largely reflects outflows of ¥1,246 million for the purchase of tangible assets (property, plant, and equipment) and ¥509 million for the purchase of investment securities.

(Financing Cash Flow)

Cash used in financing activities totaled ¥1,323 million, exactly the same as a year earlier, mainly reflecting a net decrease of ¥1,073 million in debt and bonds and an outflow of ¥244 million for the payment of dividends.

**(3) Earnings Forecast for the Fiscal Year Ending December 31, 2013**

There is no change to the consolidated earnings forecasts for the year ending December 31, 2013, which the Company announced on February 14, 2013.

## 2. Other Information

### (1) Changes in Significant Subsidiaries

Not applicable.

### (2) Application of Specific Accounting Methods for the Preparation of Quarterly Financial Statements (Simplified accounting methods)

#### 1) Calculation method for depreciation of fixed assets

Depreciation expenses for assets to which the declining-balance method is applied are calculated by allocating a quarterly proportion of the amount for the full fiscal year.

#### 2) Calculation method for deferred tax assets and deferred tax liabilities

Regarding judgments on the amount of recoverable deferred tax assets, the Company has determined that there have been no significant changes in the economic environment or emergence of temporary differences since the end of the previous fiscal year, and therefore the calculations are based on future earnings forecasts from the previous year and tax planning methods.

#### (Special accounting treatments)

##### Calculation of taxes

The Company calculates tax liabilities by producing a reasonable estimate of the effective tax rate after applying tax-effect accounting to income before income taxes and minority interests for the fiscal year, which encompasses the six months ended June 30, 2013, and then multiplying income (loss) before income taxes and minority interests by this estimated effective tax rate. In cases where this estimated effective tax rate cannot be used, the statutory effective tax rate is used.

### (3) Changes in Accounting Policies, Estimates, and Retrospective Restatement

(Changes in accounting policies that are difficult to distinguish from changes in accounting estimates)

In accordance with the revision of the Corporation Tax Act of Japan, the depreciation method for tangible assets acquired on or after January 1, 2013, has been changed to the method under the revised act from the first quarter of this fiscal year.

The impact of this change on the Company's profits is minimal.

### 3. Consolidated Financial Statements

#### (1) Consolidated Balance Sheets

	(millions of yen)	
	December 31, 2012	June 30, 2013
	Amount	Amount
<b>Assets</b>		
<b>Current assets</b>		
Cash and deposits	11,314	10,192
Accounts receivable - trade	333	402
Merchandise	39	5
Raw materials and supplies	327	339
Other	1,188	1,204
Allowance for doubtful receivables	(48)	(50)
<b>Total current assets</b>	<b>13,154</b>	<b>12,093</b>
<b>Fixed assets</b>		
Tangible assets		
Buildings and structures, net	16,247	16,030
Land	4,760	4,769
Other, net	1,216	1,316
<b>Total tangible assets</b>	<b>22,224</b>	<b>22,116</b>
Intangible assets		
Goodwill	1,042	1,002
Other	231	204
<b>Total intangible assets</b>	<b>1,273</b>	<b>1,206</b>
Investments and other assets		
Lease and guarantee deposits	5,827	5,996
Other	5,870	6,452
<b>Total investments and other assets</b>	<b>11,697</b>	<b>12,448</b>
<b>Total fixed assets</b>	<b>35,195</b>	<b>35,771</b>
<b>Deferred assets</b>	<b>32</b>	<b>28</b>
<b>Total assets</b>	<b>48,381</b>	<b>47,892</b>

	(millions of yen)	
	December 31, 2012	June 30, 2013
	Amount	Amount
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable - trade	2,157	2,262
Current portion of long-term debt	3,191	3,021
Current portion of bonds	612	538
Income taxes payable	2,237	1,244
Advances received	942	1,237
Provision for loss on cancellation of rental contract	52	52
Other	2,527	2,325
<b>Total current liabilities</b>	<b>11,722</b>	<b>10,682</b>
<b>Fixed liabilities</b>		
Bonds	1,590	1,348
Long-term debt	11,230	10,715
Provision for employees' retirement benefits	268	297
Provision for directors' retirement benefits	594	614
Provision for loss on cancellation of rental contract	100	74
Asset retirement obligations	1,068	1,075
Other	992	889
<b>Total fixed liabilities</b>	<b>15,844</b>	<b>15,015</b>
<b>Total liabilities</b>	<b>27,566</b>	<b>25,697</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Capital stock	472	472
Capital surplus	634	634
Retained earnings	19,729	20,916
<b>Total shareholders' equity</b>	<b>20,836</b>	<b>22,023</b>
<b>Accumulated other comprehensive income</b>		
Net unrealized gain on available-for-sale securities	41	45
Deferred gain (loss) on derivatives under hedge accounting	13	37
Foreign currency translation adjustments	(76)	88
<b>Total accumulated other comprehensive income</b>	<b>(21)</b>	<b>171</b>
<b>Total net assets</b>	<b>20,815</b>	<b>22,195</b>
<b>Total liabilities and net assets</b>	<b>48,381</b>	<b>47,892</b>

**(2) Consolidated Statements of Income and Comprehensive Income**  
**Consolidated Statements of Income**

	(millions of yen)	
	Six months ended	Six months ended
	June 30, 2012	June 30, 2013
	Amount	Amount
<b>Net sales</b>	20,369	22,265
Cost of sales	13,651	14,781
<b>Gross profit</b>	6,717	7,484
<b>Selling, general and administrative expenses</b>	4,514	4,886
<b>Operating income</b>	2,203	2,597
<b>Non-operating income</b>		
Interest income	27	31
Gain on investments in silent partnership	44	57
Foreign exchange gains	34	0
Gain on valuation of derivatives	-	76
Other	80	59
Total non-operating income	186	224
<b>Non-operating expenses</b>		
Interest expenses	159	132
Other	26	5
Total non-operating expenses	185	137
<b>Ordinary income</b>	2,204	2,684
<b>Extraordinary income</b>		
Gain on sales of fixed assets	0	0
Total extraordinary income	0	0
<b>Extraordinary loss</b>		
Shop closing expenses	-	6
Loss on disposal of fixed assets	2	17
Total extraordinary loss	2	23
<b>Income before income taxes and minority interests</b>	2,202	2,660
<b>Income taxes</b>	1,202	1,229
<b>Income before minority interests</b>	999	1,431
<b>Net income</b>	999	1,431

## Consolidated Statements of Comprehensive Income

	Six months ended June 30, 2012	Six months ended June 30, 2013
	Amount	Amount
<b>Income before minority interests</b>	999	1,431
<b>Other comprehensive income</b>		
Net unrealized gain on available-for-sale securities	18	3
Deferred gain (loss) on derivatives under hedge accounting	(0)	24
Foreign currency translation adjustments	(10)	154
Share of other comprehensive income of affiliates accounted for under the equity method	2	10
Total other comprehensive income	9	193
<b>Comprehensive income</b>	1,009	1,624
(Breakdown)		
Comprehensive income attributable to owners of the parent	1,009	1,624
Comprehensive income attributable to minority interests	-	-

### (3) Consolidated Statements of Cash Flows

	(millions of yen)	
	Six months ended June 30, 2012	Six months ended June 30, 2013
	Amount	Amount
<b>Cash flows from operating activities</b>		
Income before income taxes and minority interests	2,202	2,660
Depreciation and amortization	1,194	1,284
Amortization of goodwill	42	41
Amortization of bonds issuance expenses	4	4
Loss on disposal of fixed assets	2	13
(Gain) loss on valuation of derivatives	16	(76)
Increase (decrease) in allowance for doubtful receivables	8	2
Increase (decrease) in provision for employees' retirement benefits	11	28
Increase (decrease) in provision for directors' retirement benefits	200	20
Increase (decrease) in provision for loss on cancellation of rental contract	(26)	(26)
Interest and dividend income	(28)	(70)
Interest expenses	159	132
Foreign exchange (gains) losses	(40)	22
(Gain) loss on investments in silent partnership	(44)	(57)
(Increase) decrease in notes and accounts receivable - trade	(36)	(60)
(Increase) decrease in inventories	20	22
Increase (decrease) in notes and accounts payable - trade	(25)	98
Increase (decrease) in advances received	43	290
Increase (decrease) in other liabilities	(16)	73
Other - net	(198)	38
Sub total	3,488	4,442
Interest and dividends received	24	61
Interest paid	(162)	(136)
Income taxes paid	(2,449)	(2,221)
<b>Net cash provided by (used in) operating activities</b>	900	2,146
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(983)	(1,246)
Purchase of intangible assets	(41)	(18)
Purchase of investment securities	-	(509)
Proceeds from sales of investment securities	317	7
Loans receivable	(85)	(38)

Collection of loans receivable	160	0
Lease and guarantee deposits	(125)	(191)
Collection of lease and guarantee deposits	45	1
Other - net	8	(49)
<b>Net cash provided by (used in) investing activities</b>	<b>(703)</b>	<b>(2,046)</b>
Cash flows from financing activities		
Proceeds from long-term debt	1,000	1,000
Repayments of long-term debt	(1,753)	(1,757)
Payments for redemption of bonds	(320)	(316)
Dividends paid to shareholders	(244)	(244)
Other - net	(4)	(4)
<b>Net cash provided by (used in) financing activities</b>	<b>(1,323)</b>	<b>(1,323)</b>
Foreign currency translation adjustments on cash and cash equivalents	(4)	80
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(1,130)</b>	<b>(1,141)</b>
Cash and cash equivalents, beginning of period	10,532	11,205
<b>Cash and cash equivalents, end of period</b>	<b>9,401</b>	<b>10,064</b>

#### (4) Note on the Going-concern Assumption

Not applicable

#### (5) Note on Significant Changes in the Amount of Shareholders' Equity

Not applicable

#### (6) Segment and Other Information

I. Six Months ended June 30, 2012 (January 1 to June 30, 2012)

1. Net sales and income/loss by reportable segment

	Reportable segment			Adjustments (note 1)	(millions of yen) Amount recorded on consolidated statements of income (note 2)
	Domestic operations	Overseas operations	Total		
Net sales					
Sales to outside customers	19,011	1,358	20,369	-	20,369
Inter-segment sales and transfers	3	0	3	(3)	-
Total	19,014	1,358	20,373	(3)	20,369
Segment income (loss)	2,858	106	2,964	(761)	2,203

Note: 1. The minus 761 million yen adjustment for segment income includes 7 million yen elimination of inter-segment sales and minus 769 million yen of unallocated corporate expenses. The main component of these unallocated corporate expenses is SG&A expenses that are not attributable to reportable segments.

2. Segment income adjustments are based on operating income reported on the quarterly consolidated statements of income for the corresponding period.

2. Impairment loss on fixed assets or goodwill by reportable segment

Not applicable

II. Six months ended June 30, 2013 (January 1 to June 30, 2013)

1. Net sales and income/loss by reportable segment

	Reportable segment			Adjustments (note 1)	(millions of yen)
	Domestic operations	Overseas operations	Total		Amount recorded on consolidated statements of income (note 2)
Net sales					
Sales to outside customers	20,879	1,385	22,265	-	22,265
Inter-segment sales and transfers	4	0	4	(4)	-
Total	20,884	1,385	22,269	(4)	22,265
Segment income (loss)	3,204	21	3,226	(629)	2,597

Note: 1. The minus 629 million yen adjustment for segment income (loss) includes 7 million yen elimination of inter-segment sales and minus 637 million yen of unallocated corporate expenses. The main component of these unallocated corporate expenses is SG&A expenses that are not attributable to reportable segments.

2. Segment income adjustments are based on operating income reported on the quarterly consolidated statements of income for the corresponding period.

2. Impairment loss on fixed assets or goodwill by reportable segment

Not applicable

## **(7) Significant Subsequent Events**

### **Stock Split and Adoption of Unit Share System**

Based on the resolution made at the Board of Directors meeting held on June 13, 2013, the Company implemented stock split, adoption of unit share system, and partial amendment to Articles of Incorporation.

#### **1. Purpose of stock split and adoption of unit share system**

In accordance with the "Action Plan for Consolidating Trading Units" announced by Japanese stock exchange on November 27, 2007, the Company conducted the stock split and adopted the unit share system, defining 100 shares as one unit.

With the stock split and the adoption of the unit share system, the effective value of one investment unit was reduced by half of the previous level.

#### **2. Overview of Stock Split**

##### **(1) Method**

Shares of common stock held by shareholders who are stated or recorded in the final register of shareholders as of June 30, 2013 were split at a ratio of 200 to one.

##### **(2) Increase in number of shares resulting from the stock split**

Total number of issued shares prior to the stock split:	244,800 shares
Increase resulting from the stock split:	48,715,200 shares
Total number of issued shares after the stock split:	48,960,000 shares
Total number of authorized shares after the stock split:	195,840,000 shares

##### **(3) Schedule**

Public notice regarding the setting of record date:	June 14, 2013 (Friday)
Record date:	June 30, 2013 (Sunday)
Effective date:	July 1, 2013 (Monday)

##### **(4) Change in capital stock**

There is no change in capital resulting from the stock split.

#### **3. Adoption of Unit Share System**

##### **(1) Number of shares constituting one unit**

The unit share system has been adopted with the number of shares constituting one unit being 100 shares.

##### **(2) Schedule**

Effective date: July 1, 2013 (Monday)

(Reference) Effective June 26, 2013 (Wednesday), the trading unit for the Company's stock on the Tokyo Stock Exchange was also changed to 100 shares.

#### 4. Supplementary Information

##### Weddings Held, Orders Received, and Sales volume

###### 1) Number of weddings held

	Six months ended June 30, 2012	Six months ended June 30, 2013	Year ended December 31, 2012
Segment	Number of weddings held (cases)	Number of weddings held (cases)	Number of weddings held (cases)
Domestic operations	4,317	4,787	9,543
Overseas operations	1,393	1,413	2,974
Total	5,710	6,200	12,517

###### 2) Orders received

	Six months ended June 30, 2012		Six months ended June 30, 2013		Year ended December 31, 2012	
Segment	Orders received (cases)	Order backlog (cases)	Orders received (cases)	Order backlog (cases)	Orders received (cases)	Order backlog (cases)
Domestic operations	5,785	6,930	5,342	6,751	10,277	6,196
Overseas operations	1,666	1,727	1,601	1,610	2,942	1,422
Total	7,451	8,657	6,943	8,361	13,219	7,618

###### 3) Sales volume

	Six months ended June 30, 2012	Six months ended June 30, 2013	Year ended December 31, 2012
Segment	million yen	million yen	million yen
Domestic operations	19,011	20,879	41,633
Overseas operations	1,358	1,385	2,861
Total	20,369	22,265	44,494

Notes: 1. Inter-segment transactions have been eliminated from the amounts shown above.

2. The above amounts do not include consumption tax.