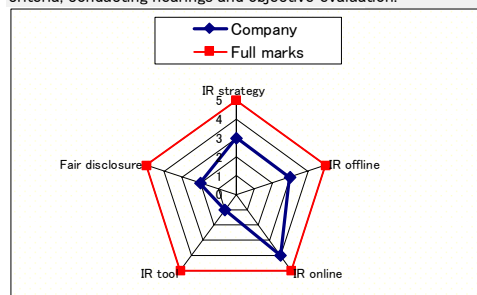


<b>Twenty-four seven Inc. (7074 TOKYO)</b>						<b>IR Overall Rating</b>
【Stock Code】	【Industry】	【Market Division】	【Fiscal Year End】	【Zip Code】	【Telephone Number】	★★
7074	Personal Services	TOKYO	Nov. 30	105-6236	81 3 6432 4258	
【Address】	2-5-1, Atago Minato-ku					
【Representative】	Hiroo Kojima					
【Company Features】	【Share Price】					288 yen
Twenty-four seven Inc. provides store, Web, and application related services in Japan. It operates 24/7 Dieter, a support site for maintaining long-term health; 24/7 Workout, a personal training gym 24/7 workout; 24/7 English, a short-term one-on-one English conversation class; and a 24/7 Online Shop.						

Investor Relations Strategy Analysis	Reference Data	Point	Twenty-four seven Inc.
<b>1. IR activities (10 points)</b>			
	89.3%	10	<b>10</b>
<b>2. IR system (10 points)</b>			
IR Dedicated department		10	<b>6</b>
General affairs department	24.0%	4	
Planning department	23.0%	8	
Public relations department	17.0%	3	
Finance department		5	
Accounting department		3	
President's office		6	
The others		2	
<b>3. Management philosophy and operating style (50 points)</b>			
Does top management perform IR activities?	83.6%	<b>50</b>	<b>35</b>
YES		10	10
Activities			
Top management participates in briefing sessions for investors	81.8%	10	10
Top management gives individual interviews to analysts	67.6%	30	15
<b>4. IR communication (80 points)</b>		<b>80</b>	<b>30</b>
Financial settlement briefings	77.7%	10	10
Individual interviews	32.6%	10	5
Overseas briefing sessions	15.9%	10	0
For whom the above activities are conducted?			
Analysts and institutional investors	37.7%	10	10
Individual investors	13.4%	10	0
Is disclosure made fairly?	Priority point	20	5
IR roadshows	50.0%	10	0
<b>5. IR tools (20 points)</b>		<b>30</b>	<b>5</b>
Stockholder communication materials・Analyst report	89.6%	10	5
English materials(annual reports etc.)	42.8%	20	0
<b>6. IR website (100 points)</b>		<b>100</b>	<b>63</b>
Is there a web page that clearly states IR?	79.4%	10	10
Top message	45.9%	10	10
Annual securities reports	42.0%	10	10
Statement of accounts	41.5%	10	10
Monthly reports,mid-term plan & handouts etc.	36.2%	10	3
IR calendar	28.5%	10	10
IR videos	23.8%	10	0
E-mail magazines about IR	19.5%	10	0
FAQ	14.6%	10	10
English IR web page	19.4%	10	0
<b>7. IR effect measurement (10 points)</b>			<b>0</b>
Conducting	84.3%	10	0
<b>8. IR annual expenses (10 points)</b>			<b>0</b>
More than 5 million yen	24.0%	10	0
<b>Total</b>		<b>300</b>	<b>149</b>

※In carrying out this analysis, BIR places importance on fair disclosure and uses its unique judgement criteria, conducting hearings and objective evaluation.



	BIR Average	203.7	Viewpoint
General rating	49.7%	66.4%	Very good 270~ ★★★★★
IR strategy	42.0%	63.9%	Good 230~ ★★★★★
IR offline	37.5%	66.9%	Standard 180~ ★★★★★
IR online	63.0%	67.8%	Below Standard 130~ ★★
IR tool	16.7%	45.5%	Inferior 80~ ★
Fair disclosure	16.7%	64.7%	Problematic 0~ -

The BIR IR analysis report analyzes and evaluates IR activities of the company covered from 5 viewpoints: IR offline, IR online, IR tool, IR website and IR strategy. BIR rates the company's IR activities, believing that strategic IR activities have big effects on its stock performance.