BIR-IR STRATEGY ANALYSIS REPORT Twenty-four seven Inc.

(7074 TOKYO)

IR Overall Rating $\star\star$

[Stock Code] [Industry] [Market Division] [Fiscal Year End] [Zip Code] [Telephone Number] 7074 Personal Services Nov. 30 105-6236 81 3 6432 4258 TOKYO

[Address] 2-5-1, Atago Minato-ku [Representative] Hiroo Kojima

[Company Features]

[Share Price]

288 yen

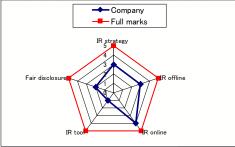
Twenty-four seven Inc. provides store, Web, and application related services in Japan. It operates 24/7 Dieter, a support site for maintaining long-term health; 24/7 Workout, a personal training gym 24/7 workout; 24/7 English, a short-term one-on-one English conversation class; and a 24/7 Online Shop.

nvestor Relations Strategy Analysis	Reference Data	Point	Twenty-four seven Inc.
. IR activities (10 points)			
	89.3%	10	10
. IR system (10 points)			
IR Dedicated department		10	
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	
Management ability and an authority of (FO asints)			
Management philosophy and operating style (50 points) Does top management perform IR activities?	83.6%	50	3
YES	03.0/0	10	
Activities		10	'
Top management participates in briefing sessions for investors	81.8%	10	1
Top management gives individual interviews to analysts	67.6%	30	1
Top management gives marriada meerviews to analysts	07.0%		
IR communication (80 points)		80	30
Financial settlement briefings	77.7%	10	1
Individual interviews	32.6%	10	
Overseas briefing sessions	15.9%	10	<u> </u>
For whom the above activities are conducted?			
Analysts and institutional investors	37.7%	10	10
Individual investors	13.4%	10	
Is disclosure made fairly?	Priority point	20	
IR roadshows	50.0%	10	(
IR tools (20 points)		30	
Stockholder communication materials • Analyst report	89.6%	10	į
English materials (annual reports etc.)	42.8%	20	
English materials (annual reports etc.)	42.070	20	
IR website (100 points)	97.5%	100	6
Is there a web page that clearly states IR?	79.4%	10	1
Top message	45.9%	10	1
Annual securities reports	42.0%	10	1
Statement of accounts	41.5%	10	1
Monthly reports,mid-term plan & handouts etc.	36.2%	10	
IR calendar	28.5%	10	1
IR videos	23.8%	10	I and the second se
E-mail magazines about IR	19.5%	10	
FAQ	14.6%	10	1
English IR web page	19.4%	10	
IR effect measurement (10 points)			
Conducting	84.3%	10	
IR annual expenses (10 points)	0.4.00/	10	(
More than 5 million yen	24.0%	10	
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XIn 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 63.9% Good 230~ 42.0% **** IR offline 37.5% 66.9% Standard 180~ *** IR online 63.0% 67.8% 16.7% 64.7% P

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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.

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