



Fiscal Year Ended March 31, 2024

Financial Results Briefing Materials

RENAISSANCE INCORPORATED

May 10, 2024

(Tokyo Stock Exchange Prime Market: 2378)

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1. Financial Highlights for Fiscal Year Ended March 31, 2024

On March 31, 2023, the Company acquired 40% of the shares of Tokyu Sports Oasis Inc. (currently SPORTS OASIS Inc.) and made it an equity method affiliate. Furthermore, on March 31, 2024, we acquired an additional 60% of Oasis's shares, making it a wholly owned subsidiary.

Consolidated/Non-Consolidated Income Statements

(Millions of yen)

Consolidated	Fiscal Year Ended March 31, 2023	Fiscal Year Ended March 31, 2024	Year-on-Year
Net sales	40,760	43,627	+7.0%
Operating income	680	1,261	+85.4%
Ordinary income	311	524	+68.5%
Net income attributable to owners of the parent company	(1,141)	632	-

(Millions of yen)

Non-consolidated	Fiscal Year Ended March 31, 2023	Fiscal Year Ended March 31, 2024	Year-on-Year
Net sales	40,244	43,048	+7.0%
Operating income	737	1,264	+71.6%
Ordinary income	302	817	+170.4%
Net income (loss)	(1,204)	589	-

Differences between the Full-year Earnings Forecast and Actual Results



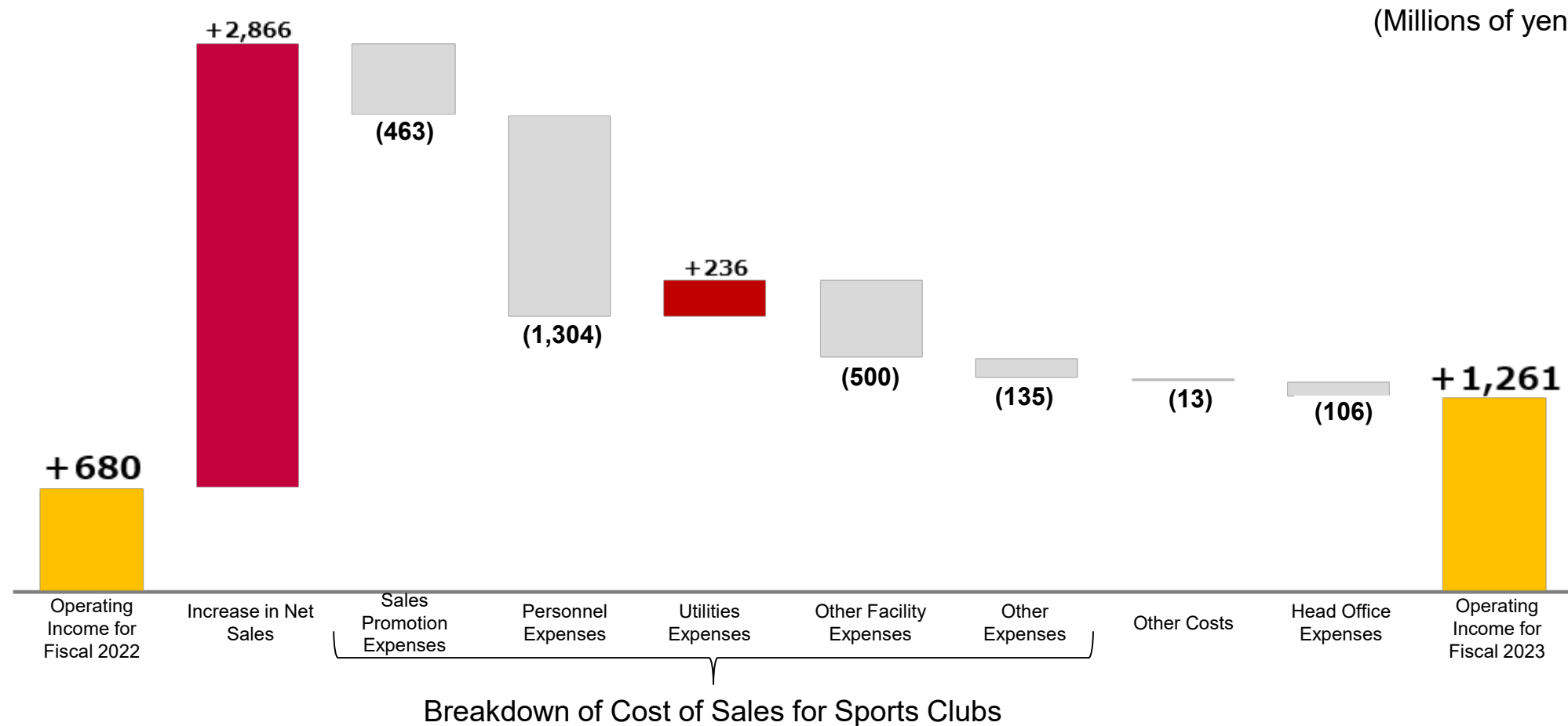
While net sales and operating income were generally close to the initial plan, ordinary income was below it due to the impairment of fixed assets at Tokyu Sports Oasis Inc.(current: SPORTS OASIS Inc.; hereinafter Oasis), an equity method affiliate.

(Millions of yen)

	Fiscal Year Ended March 31, 2024 (Previous forecast)	Fiscal Year Ended March 31, 2024 (Actual)	Differences between Earnings Forecast and Actual Results	Factors for Differences between Earnings Forecast and Actual Results
Net sales	44,000	43,627	(0.8%) (372)	
Operating income	1,200	1,261	+5.1% +61	Curbing of utilities expenses, etc.
Ordinary income	900	524	(41.7%) (375)	362 million yen in equity in losses of affiliates, including impairment losses on fixed assets (15 facilities) at Oasis, etc.
Net income attributable to owners of the parent company	650	632	(2.6%) (17)	337 million yen valuation gain from two-stage acquisition of Oasis shares, etc.
Net income per share (yen)	34.41	32.45	-	
Dividend per share (yen)	10.0	10.0	-	

Factors for Increase and Decrease in Consolidated Operating Income (Year-on-Year)

Profit increased substantially as a result of the increase in net sales due to an increase in the number of members of sports clubs, including new stores, and the price revision of fitness membership in July and October as well as the curbing of utilities expenses through the government's operation to mitigate sudden fluctuations in electricity and gas prices.



Consolidated Net Sales by Division

(Millions of yen)

	Fiscal Year Ended March 31, 2023	Composition ratio	Fiscal Year Ended March 31, 2024	Composition ratio	Year-on-Year
Fitness Division Total	17,853	43.8%	19,670	45.1%	+10.2%
Swimming school	9,781	24.0%	10,243	23.5%	+4.7%
Tennis school	3,905	9.6%	4,085	9.4%	+4.6%
Other schools	1,292	3.2%	1,317	3.0%	+2.0%
School Division Total	14,979	36.8%	15,646	35.9%	+4.5%
Shop Division Total	798	2.0%	824	1.9%	+3.2%
Other Income Total <small>(beauty salon, massage, etc.)</small>	3,900	9.6%	4,035	9.3%	+3.5%
Total Net Sales - Sports Facilities	37,531	92.1%	40,176	92.1%	+7.0%
Entrusted Management	689	1.7%	696	1.6%	+1.1%
Nursing Care and Rehabilitation	1,687	4.1%	1,837	4.2%	+8.9%
Other Net Sales	852	2.1%	916	2.1%	+7.5%
Other Net Sales Total	2,540	6.2%	2,753	6.3%	+8.4%
Total Net Sales	40,760	100.0%	43,627	100.0%	+7.0%

Consolidated Balance Sheet



*The main reason for the change in financial position as of March 31, 2024 was the acquisition of additional shares of Oasis on March 31, 2024, making it a wholly owned subsidiary.

(Millions of yen)

	Fiscal Year Ended March 31, 2023	Fiscal Year Ended March 31, 2024	Year-on- Year	Major Factors for Increase and Decrease
Current assets	8,784	10,992	+25.1%	Increase in cash and deposits, accounts receivable, etc.
Fixed assets	33,461	42,184	+26.1%	Increase in leased assets due to new store openings, goodwill arising from capital consolidation procedures for Oasis, increase in security deposits and guarantees, etc.
Deferred assets	27	18	(33.1%)	
Total Assets	42,272	53,194	+25.8%	
Current liabilities	10,341	13,507	+30.6%	Increase in accounts payable, accrued expenses, etc.
Fixed liabilities	20,939	28,261	+35.0%	Increase in lease liabilities and asset retirement obligations, etc.
Total Liabilities	31,281	41,769	+33.5%	
Total Net Assets	10,991	11,425	+3.9%	
Total Liabilities and Net Assets	42,272	53,194	+25.8%	

Consolidated Statement of Cash Flows



(Millions of yen)

	Fiscal Year Ended March 31, 2023	Fiscal Year Ended March 31, 2024	Highlights of Fiscal Year Ended March 31, 2024
Cash flows from operating activities	1,614	4,831	Increase in net income before income taxes, depreciation and amortization, and long-term accounts payable - other, decrease in accrued consumption taxes, etc.
Cash flows from investing activities	(4,238)	(4,520)	Purchase of property, plant and equipment, acquisition of shares of subsidiaries resulting in change in scope of consolidation, etc.
Cash flows from financing activities	3,350	436	Changes in long-term and short-term borrowings, proceeds from sale and leaseback transactions, etc.
Net increase (decrease) in cash and cash equivalents, etc.	676	679	
Cash and cash equivalents at beginning of period	4,855	5,532	
Cash and Cash Equivalents at End of Period	5,532	6,211	

2. Overview of the Sports Club Business

Number of Members by Division

(Members)

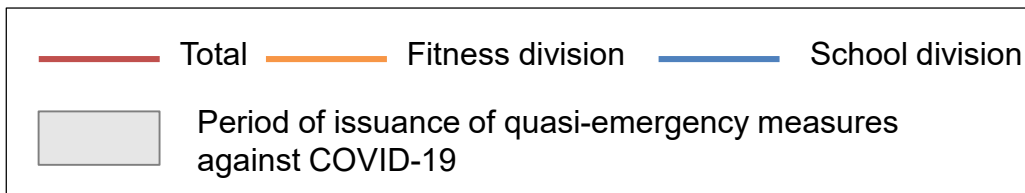
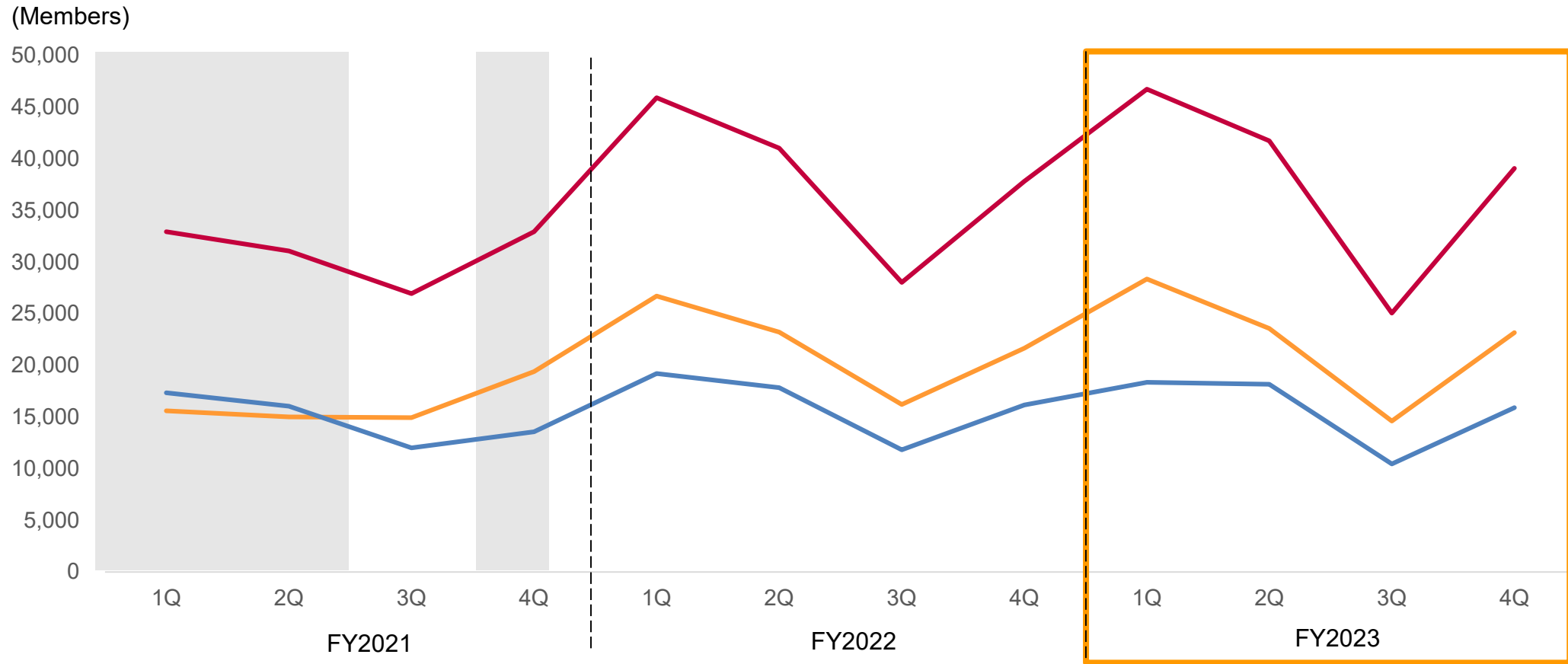
	Fiscal Year Ended March 31, 2023	Composition ratio	Fiscal Year Ended March 31, 2024	Composition ratio	Year-on-Year
Fitness Division Total	178,267	47.7%	184,075	46.6%	+3.3%
Swimming school	103,382	27.7%	102,957	26.1%	(0.4%)
Tennis school	34,317	9.2%	33,740	8.5%	(1.7%)
Other schools	20,713	5.5%	19,897	5.0%	(3.9%)
School Division Total	158,412	42.4%	156,594	39.7%	(1.1%)
Online Total	36,936	9.9%	54,331	13.8%	+47.1%
Total Number of Members	373,615	100.0%	395,000	100.0%	+5.7%

*Number of members in the fitness and school divisions indicate members of directly managed facilities in Japan

*Other schools include school-based fitness programs

*Including those who have put their membership on freeze

Number of New Members



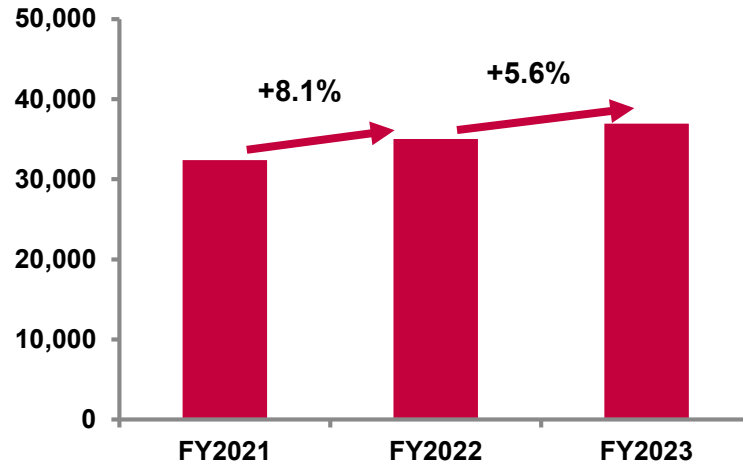
- Despite the price revisions of fitness membership in July and junior school membership in October, the number of new members remained steady.

*Only directly managed facilities in Japan

Trends in Existing Clubs

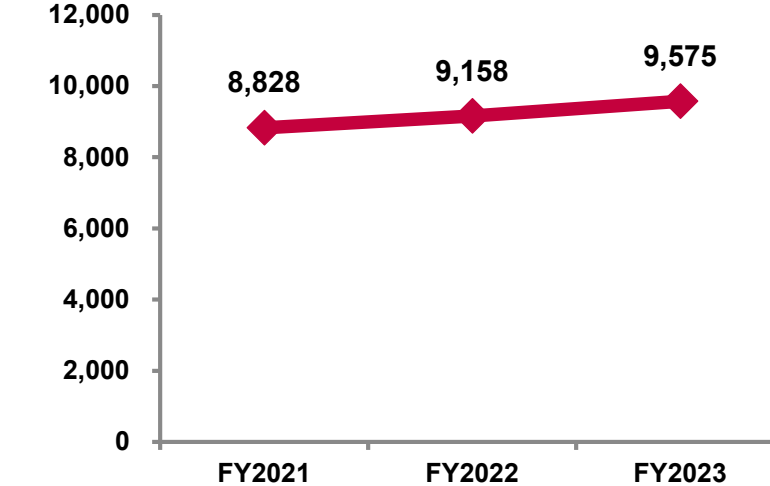
■ Net sales

(Millions of yen)



■ Fee per membership (cumulative total for full year)

(Yen)



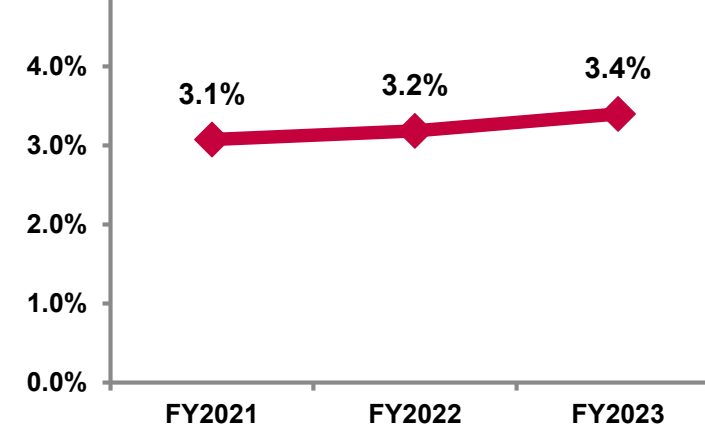
■ Number of members at end of period

(Members)



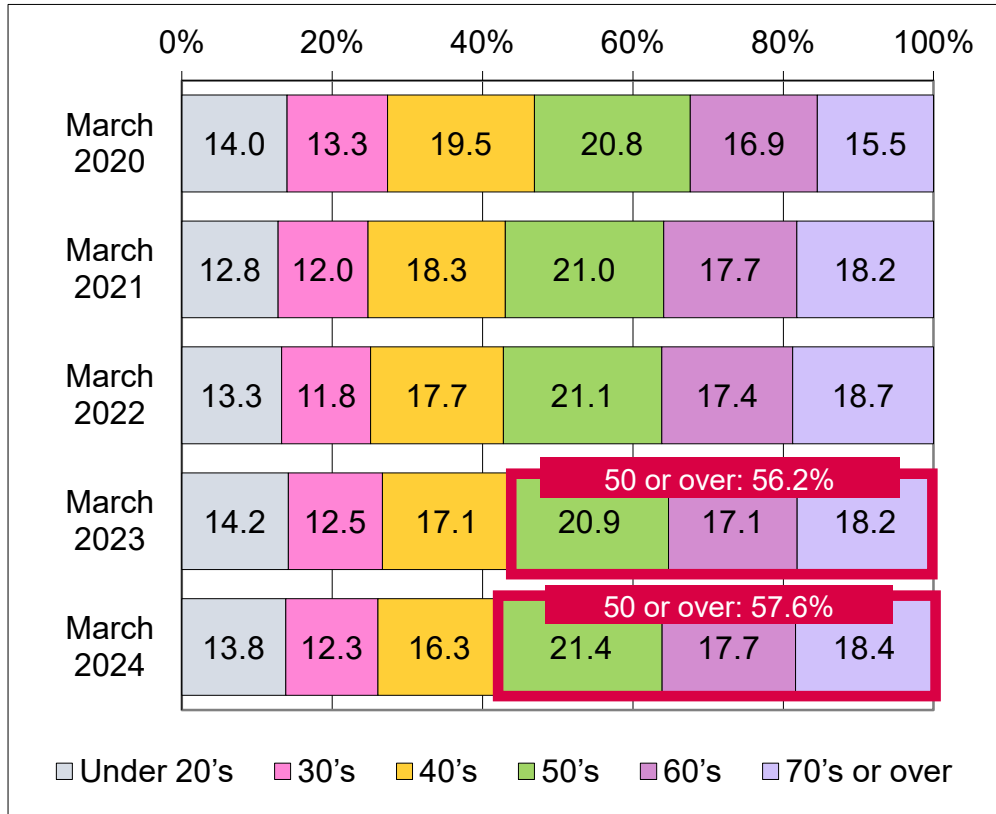
■ Withdrawal rate (cumulative total for full year)

(%)

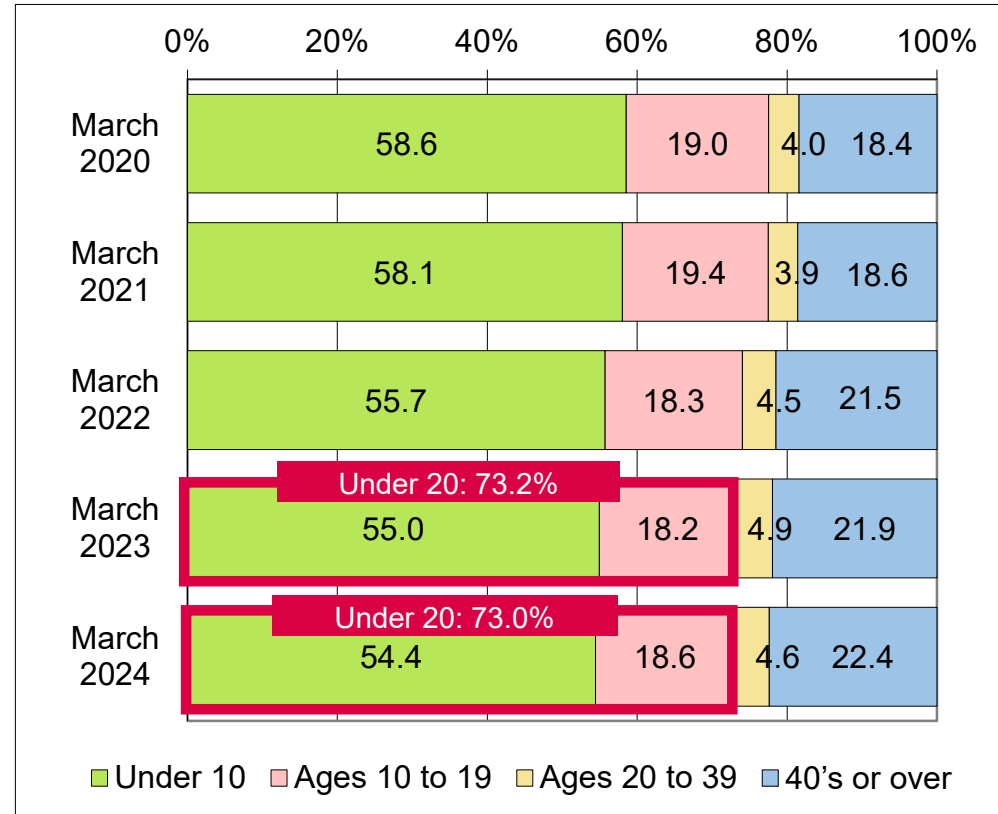


Membership Age Breakdown

Fitness division



School division



School membership: Swimming, tennis, other schools (golf, soccer, fitness school, etc.)

3. Major Topics for Fiscal Year Ended March 31, 2024

New opening of four integrated sports clubs

Expanding the number of locations as new communities centered on health promotion.



- Sports Club & Spa Renaissance Imazato 24 (Osaka-shi, Osaka)



- Sports Club Renaissance Sendai Oroshi-machi 24 (Sendai-shi, Miyagi)



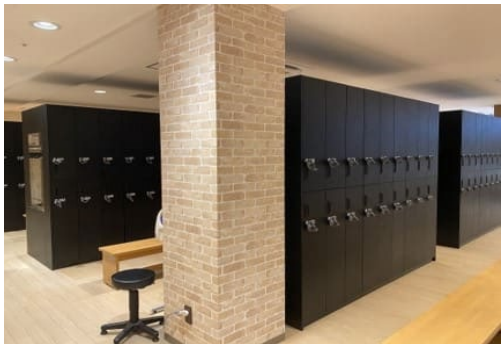
- Sports Club Renaissance Hikari no Mori 24 (Kikuyo-machi, Kumamoto)



- Sports Club Renaissance Aeon Mall Zama 24 (Zama-shi, Kanagawa)

Initiatives to leverage the strengths of integrated sports clubs

Through continuous renewal of the training gyms, bath/saunas, lounge spaces, etc., we will work to provide enjoyment unique to an integrated sports club and create comfortable spaces and communities through people x digital technology.



- Continuing to renew existing facilities to create added value for members (Photo: Renaissance Hashimoto)



- Proposing items and ways to spend time that are unique to an integrated sports club



- Creating community among members and with staff through fan community sites

New initiatives in the school business, including those for juniors

We developed and introduced “KIDS FIT®,” a new fitness school to nurture children's motor and non-cognitive skills; introduced “Smart Swimming Lesson,” a sports ICT solution developed by Sony Network Communications Inc. featuring athlete courses and adult classes.



- KIDS FIT® fitness school for children



- Expansion of classes deploying “Smart Swimming Lesson”

Ranked No. 1 in the “Kids Swimming School, Elementary School Instructor” category in the 2024 Oricon Customer Satisfaction[®] ranking

Our junior swimming school instructors were highly rated for their leadership, communication skills (attentive, interactive, etc.), and knowledge.



- Swimming instruction with the motto “Enjoy swimming”

Nursing Care and Nursing/Medical Care Peripheral Business

Newly opened “Genki Gym,” a day-care service specializing in rehabilitation, and a home-nursing station

Opened a new franchise facility,” Renaissance Genki Gym Musashi-Seki”, in August.

In November, we opened “Renaissance Rehabilitation Station Fujimidai”, our first home-visit nursing station in a sports club, in “Sports Club Renaissance Fujimidai 24”, as an initiative to promote collaboration among our businesses.



- Genki Gym Musashi-Seki (franchise)
(Nerima-ku, Tokyo)



- Rehabilitation Station Fujimidai established within sports club
(Nerima-ku, Tokyo)



Sports Club Renaissance Fujimidai 24

Nursing Care and Nursing/Medical Care Peripheral Business

Support for cancer survivors to improve their quality of life through exercise rehabilitation

We assigned “Cancer Exercise Specialists Certified by Osaka International Cancer Institute” who provide exercise guidance based on the medical details of cancer and the needs of cancer patients. In addition, we conducted lectures on frailty prevention for hospitalized cancer patients in collaboration with the Osaka International Cancer Institute.



- 77 “Cancer Exercise Specialists” are assigned to sports clubs and nursing care rehabilitation facilities nationwide.
(As of March 31, 2024)



- A lecture on frailty prevention for hospitalized cancer patients.

Business for Companies and Health Insurance Associations



Growth of online health program streaming services

We are expanding the rollout of “RENAISSANCE Online Livestream,” online lesson streaming service as a support tool for health services for corporate customers. The number of annual views increased by 220,000, 114% of the usage in FY2022, and continues to be popular.

In addition, we launched the online streaming service “Smart Action” which supports companies in KENKO KEIEI®.

The Company aims to establish a service that provides useful content for employees to maintain and promote their health, and accompanies companies in their promotion of health management to enhance results. The number of registered employees has steadily increased and now exceeds 10,000.

* KENKO KEIEI® “Health and Productivity Management” is a registered trademark of Nonprofit Organization Kenkokeiei.

RENAISSANCE Online Livestream



RENAISSANCE スマートAction

The screenshot shows the RENAISSANCE Smart Action website interface. At the top, there is a search bar with the text "プログラム名から探す" and a magnifying glass icon. To the right, there are two buttons: "番組表をみる" (View Program Schedule) and "新規会員登録" (New Member Registration). Below the search bar, there is a grid of program cards. Each card features a thumbnail image, a title, and a brief description. The programs include:

- 抗酸化** (Antioxidant): 抗酸化セミナー ~今すぐ始めるサビ対策~ (Antioxidant Seminar ~Start rust prevention now~)
- 血管を制する者は健康を制する!** (Control the blood vessels, control the health!): 血管を制する者は健康を制する! ~一番多くて身近な病気 高血圧のホントのところ~ (Control the blood vessels, control the health! ~The truth about the most common disease, high blood pressure~)
- 医師に聞く! スリムなら健康?** (Ask the doctor! Slim and healthy?): 医師に聞く! スリムなら健康? ~ホントは危ないやせ過ぎについて~ (Ask the doctor! Slim and healthy? ~About being dangerously thin~)
- ヘルスマネジメント** (Health Management): ヘルスマネジメントセミナー (Health Management Seminar)
- 自律神経** (Autonomic Nervous System): 自律神経の整え方 (How to balance the autonomic nervous system)
- がん検診** (Cancer Screening): がん検診って受けなきゃダメ? (Isn't it necessary to get a cancer checkup?)
- タバコ** (Tobacco): タバコに関するアレコレ (Various things about tobacco)
- 腸内フローラ** (Gut Microbiome): 腸内フローラと腸活 (Gut microbiome and gut health)

Health Promotion Business for Local Communities and Municipalities

Started operations as the designated manager of Takeo-shi, Saga and Ozu-machi, Kikuchi-gun, Kumamoto

The consortium in which the Company participates will become the designated manager for the operation of sports parks and indoor sports facilities in Takeo-shi and Ozu-machi, and work to promote the health of local residents, promote sports, and revitalize the local community since April.



● Takeo-shi Civic Gymnasium



● Ozu-machi General Gymnasium

Health Promotion Business for Local Communities and Municipalities

Expanding collaboration with local governments to solve local social issues

Aiming to solve social issues through collaboration with local governments and companies by utilizing Renaissance's know-how and resources.

Time of conclusion	Agreement details
July 2023	Signed MOU for “Obu City Sleep Improvement Demonstration Project for Working Age Population” (Three-party agreement with Obu-shi, Aichi and TOYOTA SYSTEMS CORPORATION)
September 2023	Signed “Comprehensive Collaborative Agreement on Health Promotion, etc.” (Zama-shi, Kanagawa)
October 2023	Signed “Partnership Agreement on Supporting Disaster Victims in the Event of a Disaster” (Kikuyo-machi, Kumamoto)
January 2024	Signed collaborative agreement on the improvement of pre-symptomatic illness, etc. (Kanagawa)
January 2024	Signed “Agreement on Facility Opening and Exercise Support in the Event of Disaster” (Motosu-shi, Gifu)
February 2024	Signed “Agreement on Assistance to People Walking Home in the Event of a Disaster” (Fukuoka-shi, Fukuoka)
March 2024	Signed “Agreement on Accepting People Who Have Difficulty Returning Home in the Event of a Disaster” (Yamato-shi, Kanagawa)
March 2024	Signed “Agreement on Facility Opening and Exercise Support in the Event of Disaster” (Warabi-shi, Saitama)



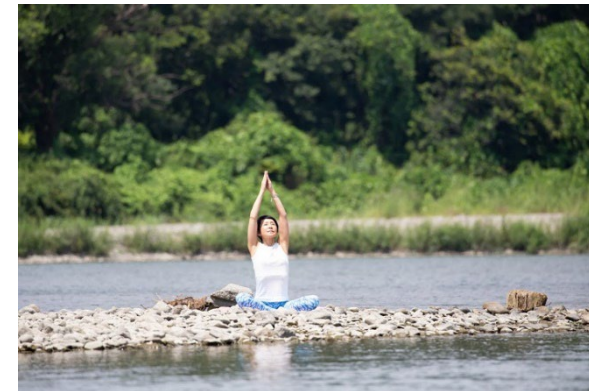
- Strengthening partnerships with local governments nationwide in health promotion and support for local residents in times of disaster

- Swimming lessons were held in 50 schools in 25 municipalities, approximately 1.5 times more than in the previous fiscal year

Initiatives of BEACH TOWN CORPORATION

Participated in an integrated development near Seiseki-sakuragaoka station on the Keio Line

We produced a membership outdoor fitness facility in Seiseki-sakuragaoka as a business partner of Keio Corporation. Opened in October as RIVER PARK Seiseki-Sakuragaoka.



Initiatives with Oasis

Sports club business and home fitness business (mail order and online shopping) are performing well

Oasis, an equity method affiliate, from the fiscal year ended March 2024, has been utilizing the Company's know-how in store and school operations at sports clubs and aggressively expanding sales of home fitness products.

<< Initiatives in FY2023 >>

- From April, 3 people from Renaissance joined the executive team
- Establishment of a new management structure
- Initiatives and partnerships to improve the added value of services



- Started considering the use of Renaissance's operational know-how in school business



- Strong performance in home fitness business (online shopping) as several products were hits

<<Status of Sports Oasis (non-consolidated)>>

- Sports club business sales (FY2023 cumulative)

12,106 million yen

- Home fitness business sales (FY2023 cumulative)

3,970 million yen

- Number of facilities (as of March 31, 2024)

43 facilities
(32 directly managed, 11 entrusted)

- Number of registered members (as of March 31, 2024)

81,867

Initiatives with Oasis

Acquired additional shares of Oasis at the end of March 2024, making it a 100% consolidated subsidiary

By strengthening collaboration between Oasis and Renaissance, which have similar corporate philosophies and complementary businesses, we will achieve further growth, industry development, and support for solving health issues for a diverse range of people.

Features of Oasis

Features of Renaissance

Sports club management

- Store development centered on the Tokyo metropolitan area and central Kinki area (23 stores in Tokyo metropolitan area, 9 in Kinki area)



- Store development centered on residential locations in the suburbs of the Tokyo metropolitan area and core regional cities
- Founded as a tennis school, has strengths in the school business

Other core businesses

- Home Fitness Business developing and marketing home exercise products, letting people exercise while doing something else
Has developed original products that enable people who do not like exercise to develop exercise habits at home. Strengths in products and diverse sales channels



- Genki Gym, a day-care service specializing in rehabilitation
- Health promotion projects for local communities, municipalities, companies, and health insurance associations, utilizing the know-how of sports clubs

Initiatives to create synergies

- The combined network of the two companies will be the largest corporate group in the fitness industry, with approximately 140 directly managed sports clubs in Japan, creating opportunities to capitalize on economies of scale
- Strengthening schools and corporate membership in Oasis sports clubs and expanding health promotion with local and municipal governments

Expansion of Number of Locations Through Business/Facility Succession

Acquired “KSC wellness Fitness Club Kanamachi and Kanamachi Swimming Club” in March 2024

KSC wellness Kanamachi, established in 1972 and a symbol of the community with long-standing community-based business initiatives, will continue to contribute to the development of Kanamachi as a base for health solutions.

<< Outline of the Business Acquisition >>

(1) Counterparty	Ryoshi Co., Ltd.
(2) Name of Facilities	KSC wellness Fitness Club Kanamachi and Kanamachi Swimming Club
(3) Address	1-1-1 Higashikanamachi, Katsushika-ku, Tokyo
(4) Businesses Conducted	Fitness club, swimming school
(5) Facility Structure	Gym, studio (3), swimming pool (25m × 7, 25m × 5) Lockers, hot tubs, water baths, saunas, bicycle parking (approximately 260 spaces), etc.
(6) Acquisition Date	March 28, 2024



Human Capital Management Initiatives

Increase salaries for employees and part-time staff and starting salaries for new graduates in fiscal 2025

Aiming to further stabilize employees' livelihoods, achieve continuous performance, and strengthen the competitiveness of recruitment.

Employees

- Increase in monthly salary
- Average salary increase 5% (depending on job type and grade)
- From July 2023 payment

Part-time staff working in sports clubs

- Increase in hourly wages
- Increase of 30 yen
- From November 2023 payment

New graduates in FY2025

- Increase in starting salary
- Average increase of 21,900 yen, 10%
- Implement for new employees joining in April 2025



4. Store Openings and Closings During Fiscal Year Ended March 31, 2024

New Store Openings and Closings/Termination of Operations

■ New store opening

Opening date	Facility name	Address	Type
April 2023	Takeo Civic Baseball Stadium (and 26 other facilities)	Takeo-shi, Saga	Designated management
April 2023	Five Ozu-machi athletic park facilities (and eight others)	Ozu-machi, Kumamoto	Designated management
April 2023	BEACHTOWN OND PARK	Takeo-shi, Saga	Outdoor fitness (entrusted management)
May 2023	Outdoor Fitness Edogawa	Edogawa-ku, Tokyo	Outdoor fitness (entrusted management)
July 2023	Sports Club & Spa Renaissance Imazato 24	Osaka-shi, Osaka	Sports club
July 2023	Sports Club Renaissance Sendai Oroshi-machi 24	Sendai-shi, Miyagi	Sports club
August 2023	Renaissance Genki Gym Musashi-Seki	Nerima-ku, Tokyo	Nursing and rehabilitation (FC)
October 2023	Sports Club Renaissance Hikari no Mori 24	Kikuyo-machi, Kumamoto	Sports club
October 2023	Sports Club Renaissance Aeon Mall Zama 24	Zama-shi, Kanagawa	Sports club
October 2023	RIVER PARK Seiseki-Sakuragaoka	Tama-shi, Tokyo	Outdoor fitness (entrusted management)
November 2023	Renaissance Rehabilitation Station Fujimidai	Nerima-ku, Tokyo	Nursing Care and Rehabilitation

■ Store closings and termination of entrusted management

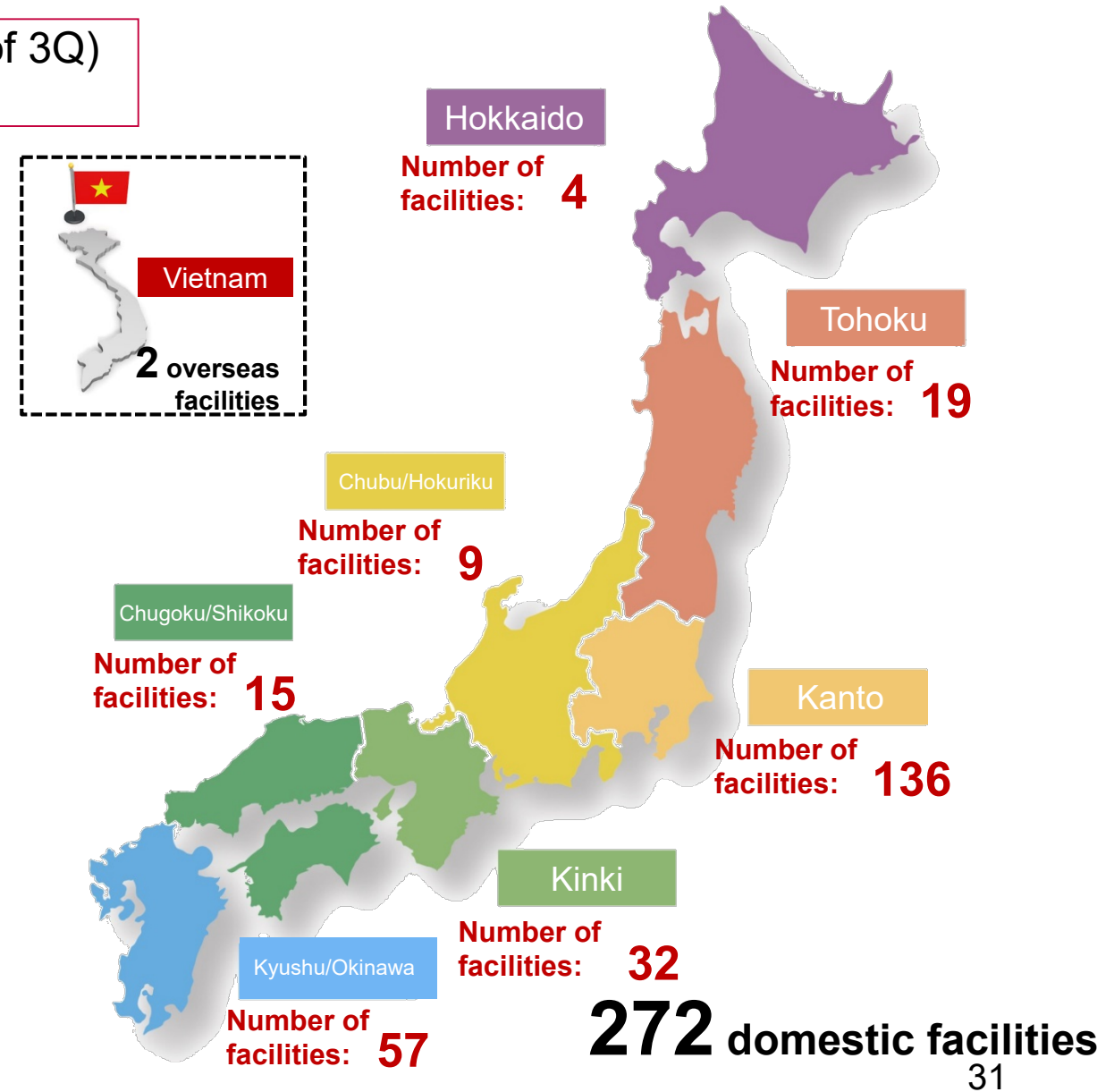
Termination date	Facility name	Address	Type
End of April 2023	Community Park Okegawa	Okegawa-shi, Saitama	Outdoor fitness (directly managed)
End of June 2023	Sports Club Renaissance Sagami-Ono	Sagamihara-shi, Kanagawa	Sports club
End of October 2023	Shin-Marunouchi Building	Chiyoda-ku, Tokyo	Entrusted Management
End of February 2024	S/PARK Studio	Yokohama-shi, Kanagawa	Outdoor fitness (entrusted management)
End of March 2024	Sports Club Renaissance Fuchinobe	Sagamihara-shi, Kanagawa	Sports club
End of March 2024	Fukuyama City General Gymnasium (and 2 other facilities)	Fukuyama-shi, Hiroshima	Entrusted Management

Number of Facilities (as of March 31, 2024)

Significant increase from 232 facilities (as of the end of 3Q) with the addition of Oasis at the end of March 2024

Group total of **274** facilities

			End of March 2024
Domestic	Renaissance	Sports club facilities	107
		Entrusted management facilities	61
		Total sports club facilities	168
		Total studio facilities	2
		Rehabilitation facilities (directly managed)	33
		Rehabilitation facilities (FC)	11
	Total rehabilitation facilities	44	
	Sports Oasis	Sports club facilities	32
		Entrusted management facilities	11
		Total sports club facilities	43
	BEACH TOWN	Outdoor fitness facilities	4
		Entrusted management facilities	11
Total outdoor fitness facilities		15	
		Subtotal	272
Overseas	Renaissance Vietnam	Sports club facilities	2
		Total sports club facilities	2
			Subtotal
Total			274



5. Outlook for Fiscal Year Ending March 31, 2025

Forecast of Consolidated Results and Dividends for Fiscal Year Ending March 2025



With Oasis as a wholly-owned consolidated subsidiary, we expect significant growth in both sales and profits. As announced on May 10, the Company resolved to absorb Oasis with an effective date of April 1, 2025.

(Millions of yen)

	Fiscal Year Ended March 31, 2024 (Actual)	Fiscal Year Ending March 31, 2025 (Forecast)	Year-on-Year Increase/decrease
Net sales	43,627	63,000	+44.4% +19,372
Operating income	1,261	1,800	+42.7% +538
Ordinary income	524	1,000	+90.6% +475
Net income attributable to owners of the parent company	632	700	+10.6% +67
Net income per share (yen)	32.45	36.00	-
Dividend per share (yen)	10.0 (Interim 3.0/ Fiscal year end 7.0)	11.0 (Interim 3.0/ Fiscal year end 8.0)	-
Operating income to net sales	2.9%	2.9%	-

New Store Openings and Entrusted Management Scheduled for April 2024 and Beyond

■ Newly opened and entrusted management facilities

Opening date	Facility name	Address	Type
April 2024	Sports Club Renaissance KSC Kanamachi 24	Katsushika-ku, Tokyo	Sports club
April 2024	BEACHTOWN Oyama	Daisen-cho, Saihaku-gun, Tottori	Outdoor fitness (directly managed)
April 2024	Karatsu City Municipal Community Area	Karatsu-shi, Saga	Designated management
April 2024	Iyo City Shiosai Park	Iyo-shi, Ehime	Designated management
April 2024	Futami Shiokaze Fureai Park	Iyo-shi, Ehime	Entrusted Management
April 2024	Kasuya Town General Gymnasium	Kasuya-machi, Kasuya-gun, Fukuoka	Entrusted Management
April 2024	Kasuga City Iki-Iki Plaza	Kasuga-shi, Fukuoka	Entrusted Management
Autumn 2024	CARAPPO Toranomom Hills	Minato-ku, Tokyo	Entrusted management (Oasis)



● Kasuya Town General Gymnasium
“Kasuya Dome”

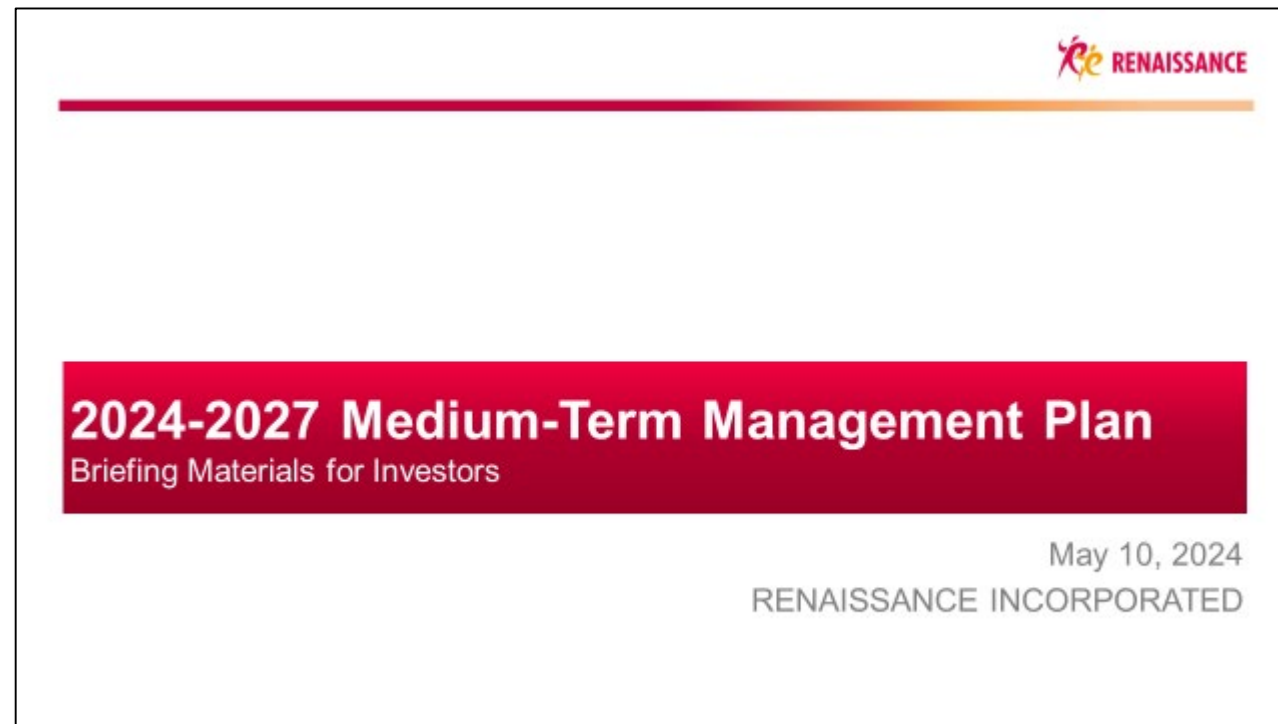


● Iyo City Shiosai Park

Formulation of the 2024-2027 Medium-Term Management Plan



Please refer to the “2024-2027 Medium-Term Management Plan” announced on May 10, 2024 for details of our initiatives for medium- to long-term growth, including the fiscal year ending March 31, 2025.



We at Renaissance will continue to propose healthy and comfortable lifestyles to our customers as a “company for creating purpose in life” (*ikigai* in Japanese).



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This presentation material contains projections based on future assumptions, outlooks and plans as of May 10, 2024. Actual results may differ from these forecasts due to risks and uncertainties associated with the global economy, currency fluctuations, competitive conditions, and other factors.