YMIRLINK

Third Quarter of the Fiscal Year Ending December 31, 2023 Summary of Financial Results

November 13, 2023

YMIRLINK, Inc.

Security identifier code: 4372

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1. Financial results for the 3rd quarter of the fiscal year ending December 31, 2023

Earnings summary: Sales and profit both reached record highs in the first nine months of the fiscal year

Net sales	1,709 million yen Year-on-year 5.4% increase Yield increase resulting in record high thanks to growth of the Mail service
Operating profit	428 million yen Year-on-year 15.1% increase Increased yield and lower cost of sales resulted in a record high
Mail	1,474 million yen Year-on-year 9.6% increase End-of-year MRR: 163 million yen / continued growth of deployment at enterprise customers
SMS·Auth	191 million yen Year-on-year 18.4% decrease End-of-year MRR: 20 million yen / MRR growth of 7.2% due to increase in new customers
Survey and other services	43 million yen Year-on-year 2.1% increase End-of-year MRR: 4 million yen / 2.1% increase year-on-year

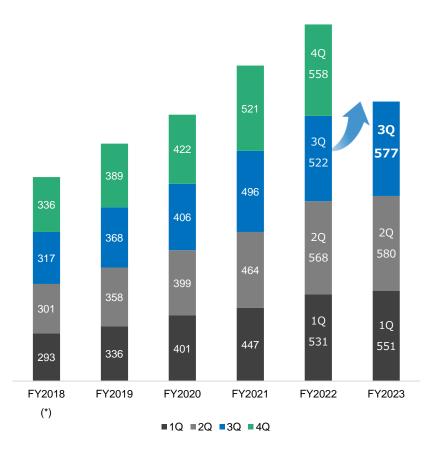
(*) MRR(Monthly Recurring Revenue):

Revenue from contracts that stipulate services or use for a certain period of time, such as sales from SaaS service usage and maintenance service for purchase type software

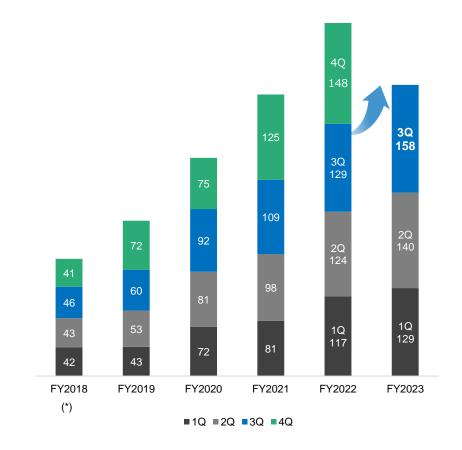
Business Results Development (up to the most recent quarter)

Sales and operating profit both reached record highs for the first nine months of any fiscal year

Net sales (million yen)



Operating profit (million yen)

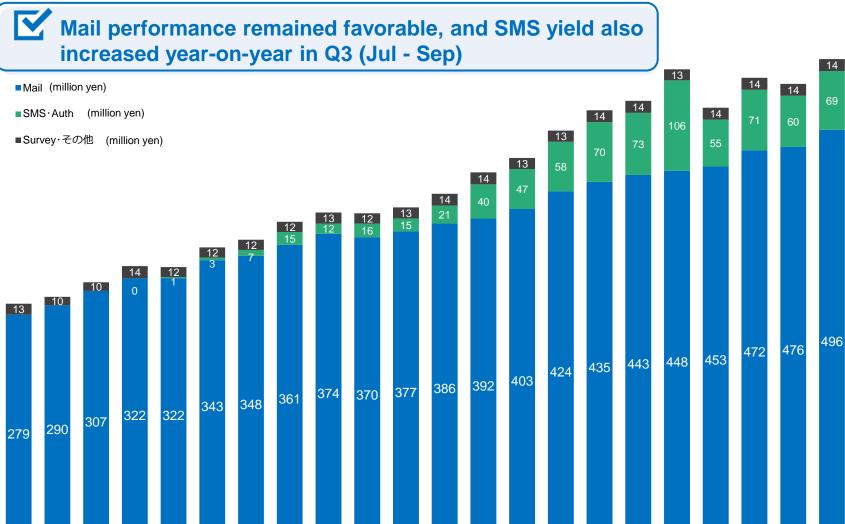


69

14

501

Quarterly sales development - Ratio of net sales (Mail, SMS/Auth, Survey and other services)



1Q

2Q

2019

3Q

4Q

1Q

2Q

2020

3Q

4Q

1Q

2Q

2021

3Q

4Q

1Q

2Q

2022

3Q

4Q

1Q

2Q

2023

4Q

1Q

2Q

3Q

2018 (*)

3Q

Main service highlights

Mail



Deployment at enterprise companies continued to grow In Q3 there were new deployments at finance, transport, retail, and media companies.



Message deliveries continued to increase, and monthly deliveries from June onward exceeded 7 billion.



The monthly churn rate for Q3 (Jan - Sep) was low at 0.37%.

SMS•Auth



In Q3 (of the current fiscal year), both MRR and recurring fee sales increased year-on-year.



We start seeing use of the Cuenote SMS for LGWAN, an SMS service for government and local governments released this period, at multiple local governments.

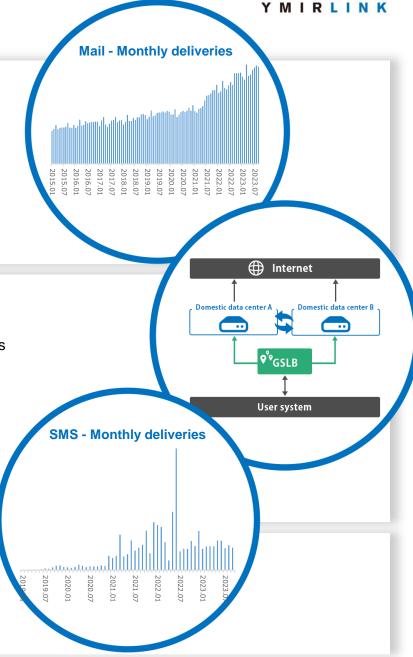


The average monthly churn rate for Q3 (Jan - Sep) was within the assumed range at 0.58%.

Common

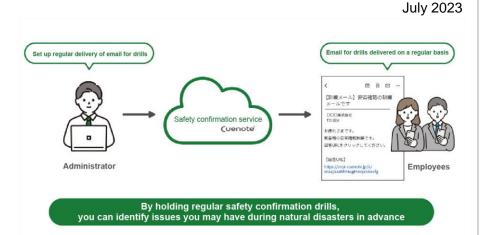


Along with an ongoing review for ISMS certification, we have newly acquired ISMS cloud security certification (ISO/IEC27017:2015).



Topics

Cuenote Safety Confirmation Service Function added for regular automatic delivery of email for natural disaster drills



Provision of the latest version of Cuenote Safety Confirmation Service has commenced.

Added to the latest version is a function for regular automatic delivery of email for natural disaster drills with the aim of ensuring the effectiveness of emergency communication such as safety confirmation during natural disasters.

The Cuenote Safety Confirmation Service is a cloud service that links with earthquake and meteorological data and enables the automated bulk sending of notifications by different means (email, SMS) during emergencies such as natural disasters, and allows you to swiftly, reliably, and easily check the safety of employees and staff members as well as give response instructions using the smartphone or PC you have at your fingertips.

Case studies of deployment of Cuenote FC mail delivery system published

August 2023

600,000 members, 1.9 million media items replaced per month

- Email delivery placed at the core of business by one of Japan's largest IT media companies -



Impress Corporation

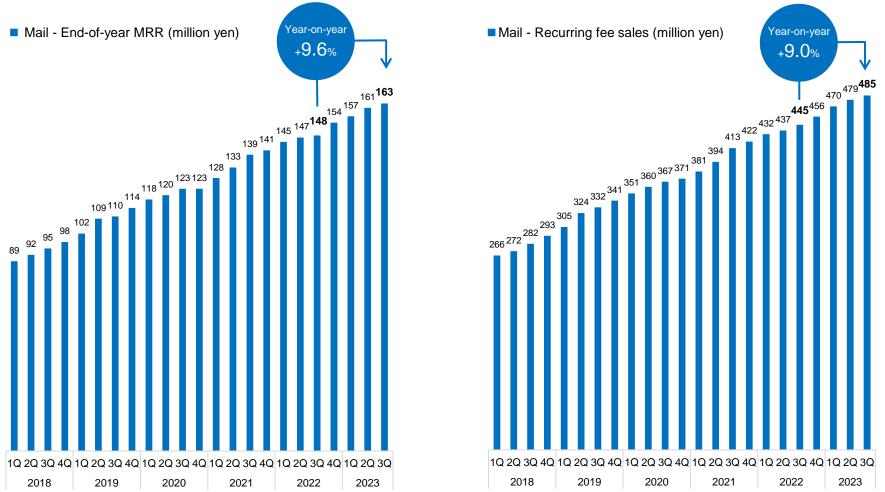
専門分野 × 多部なアウトブット 私たちインブレスは、創業時点の専門メディアとして扱ってきたPC・ITジャンルをベースに、 出版で学ぶ版、キットメディアでの最大きメ派配に添かし、"専門"のさらなら版大と、 多調の・信令を現在テナッシンルをNHTへは来、

Since Impress Corporation was founded in 1992, a period referred to as the dawn of the internet, it has gone on to run Impress Watch and a range of other businesses such as web media service businesses, publishing businesses, and digital publishing businesses.

It offers a range of highly specialized media and services that include the Impress Watch series for consumers and lead generation services for BtoB, and leverages this expertise in its wide variety of services. As Impress Corporation with dozens of media platforms goes about its business, it uses Cuenote FC for email newsletter delivery in media for BtoB.

Mail End-of-quarter MRR (*1)/Quarterly recurring fee sales

In Q3, there were new deployments at companies in the fields of finance, transport, retail, and media. MRR at the end of Q3 increased by 9.6% over the same period in the previous year to 163 million yen, and third quarter recurring fee sales saw an 9.0% year-on-year increase to 485 million yen.

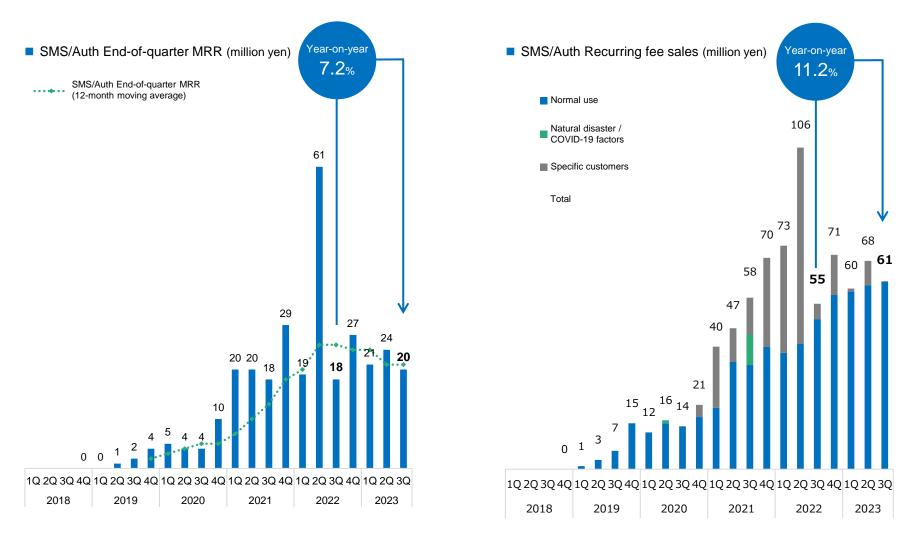


(*1) MRR(Monthly Recurring Revenue):

Revenue from contracts that stipulate services or use for a certain period of time, such as sales from SaaS service usage and maintenance service for purchase type software

SMS/Auth End-of-quarter MRR/Quarterly recurring fee sales

As a result of an increase in the number of customers, MRR at the end of Q3 increased by 7.2% year-on-year to 20 million yen, and Q3 recurring fee sales also increased by 11.2% to 61 million yen.



Note: Pay-per-use sales based on the number of delivery account for 74.4% of SMS service usage sales (results for January to December 2022).

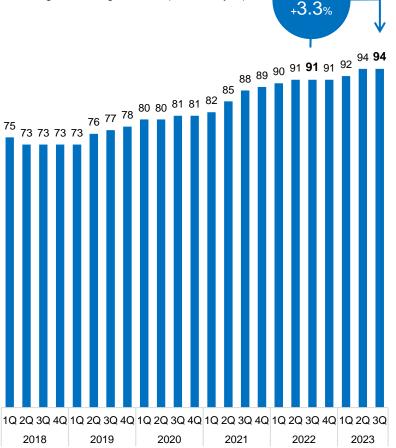
Average usage amount per contract (*1)

Mail

Average usage amount grew 3.3% due to increased deployment at enterprise customers

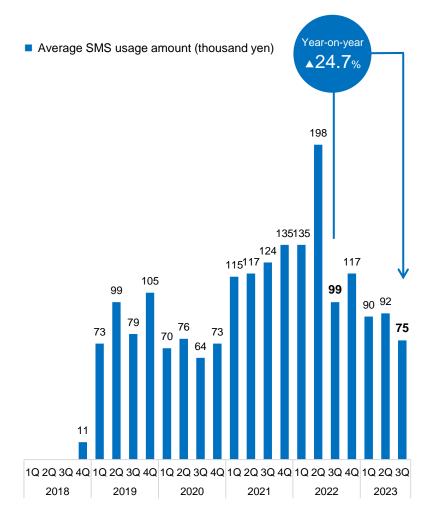
Year-on-year

Average Mail usage amount (thousand yen)



SMS

Decrease of 24.7% due to decline in deliveries by specific customers and an increase of small-scale delivery customers



(*1) One-off sales (one-time-fee sales) such as initial setting and customization are not included in the average usage amount per contract This is calculated by the formula: <Total quarterly recurring fee sales / Total number of quarterly contracts>

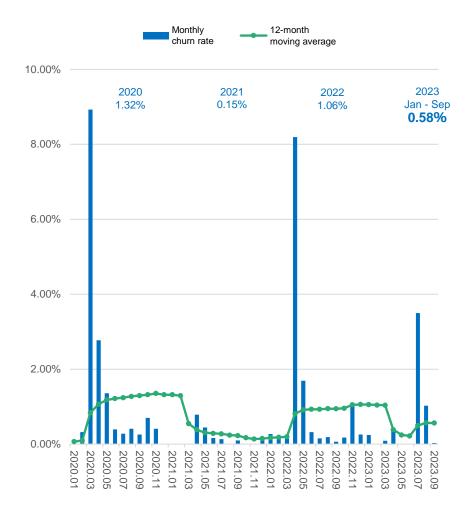
Monthly churn rate

Mail (*1) The churn rate was an average of 0.37%, marking a 0.01% improvement year-on-year

Monthly 12-month churn rate moving average 2.00% 2019 2020 2021 2022 2023 Jan - Sep 0.45% 0.39% 0.38% 0.37% 0.37% 1.50% 1.00% 0.50% 0.00% 2022.07 2019.04 2020.01 2020.07 2022.01 2022.04 2022.10 2023.01 2019.01 2019.07 2019.10 2020.04 2020.10 2021.01 2021.04 2021.07 2021.10 2023.04 2023.07

SMS (*1)(*2)

The churn rate saw an increase due to a small number of cancellations but remained within assumptions at 0.58%

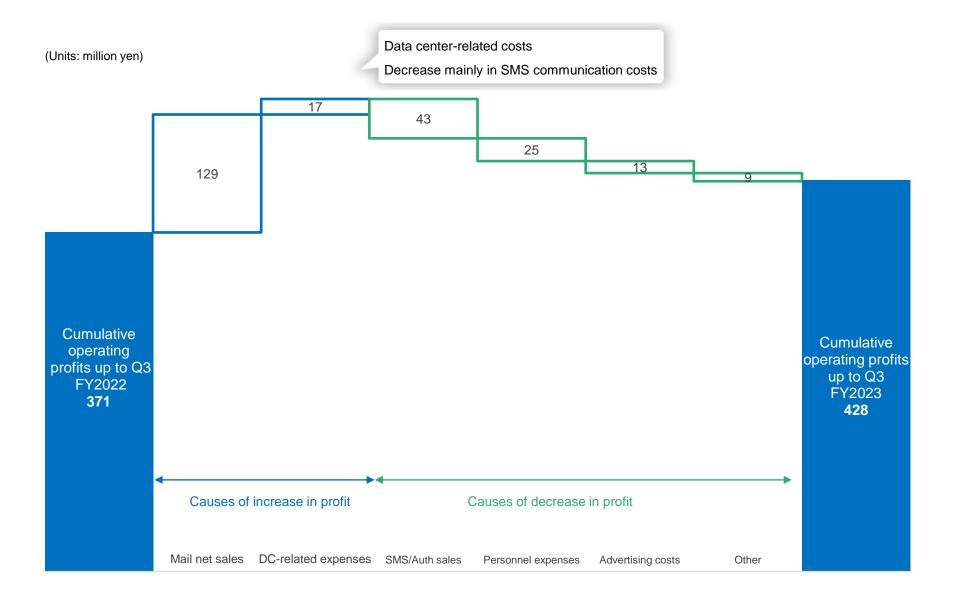


(*1) The churn rate is based on the revenue churn (amount based), and it is calculated by the formula: <Cancellation amount incurred in the month / Contract amount at the beginning of the month x 100> (*2) Since SMS is mostly pay-per-use based on the number of deliveries and monthly usage amounts vary, the churn rate is calculated after determining the average usage amount before the clients left the service

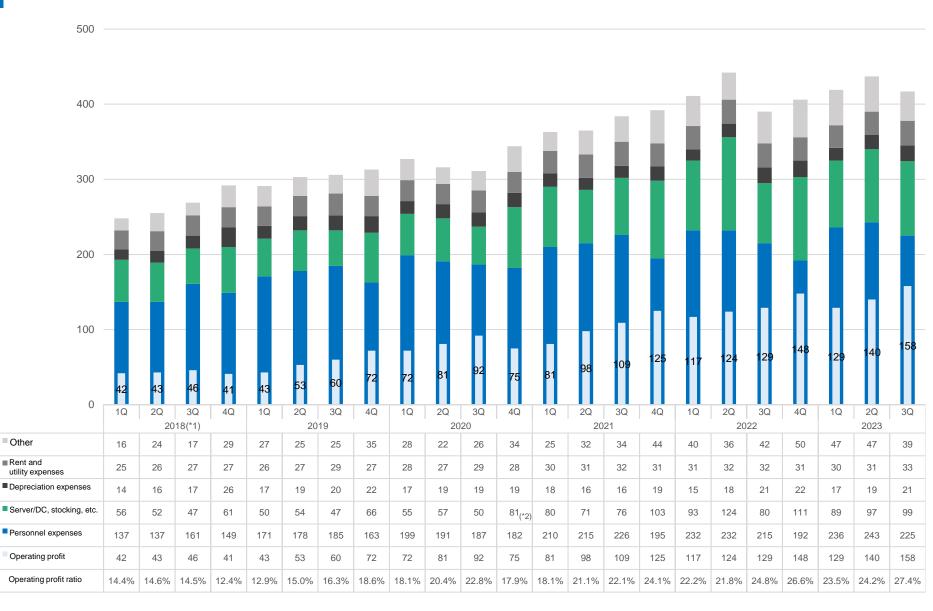
Income statement

	Q3 FY2022 (Jan - Sep)	Q3 FY2023 (Jan - Sep)	Rate of increase/decrease	Increase/decrease
Net sales	1,622 million yen	1,709 million yen	5.4 %	86 million yen
Cost of sales	556 million yen	539 million yen	∆ 3.0 %	riangle16 million yen
Gross profit	1,066 million yen	1,170 million yen	9.7 %	103 million yen
Gross profit ratio	65.7 %	68.4 %	2.7 pts	Increase in ratio of Mail net sales led to increase in gross profit ratio
Sales, general and administrative expenses	694 million yen	741 million yen	6.8 %	47 million yen
Operating profit	371 million yen	428 million yen	15.1 %	56 million yen
Operating profit ratio	22.9 %	25.0 %	2.1 pts	
Ordinary profit	371 million yen	428 million yen	15.2 %	56 million yen
Current net profit	256 million yen	295 million yen	15.3 %	39 million yen
Current net profit ratio	15.8 %	17.3 %	1.5 pts	

Causes of increase/decrease of operating profit



Growth of quarterly operating expenses and operating profit



(*1) Figures for the fiscal year ended December 31, 2018 are unaudited figures.

(*2) Q4 of the fiscal year ended December 31, 2020 saw a temporary increase in expenses for server/DC and stocking, etc., due to demands for remote working environments (acquisition of PCs and security software, etc.).

15

Number of employees

121

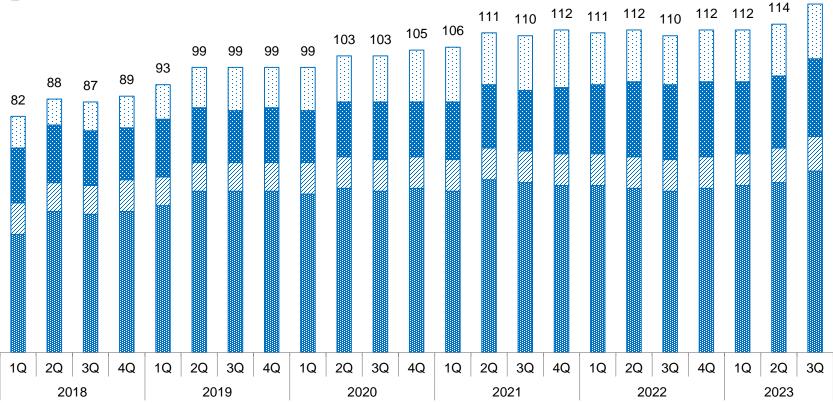
Nine more employees have joined since the end of the previous period to make the total 121 (tech staff +6, support +1, sales +1, admin +1)

Administration

🔝 Sales

🔀 Support

Engineer



	Fiscal year ending December 31, 2022	Fiscal year to September 30, 2023	Increase/decrease	• Sales CF +200 million yen
Current assets	2,070 million yen	2,293 million yen	223 million yen	Prepaid expenses (*1) +14 million yen Fixed assets acquisitions +16 million yen Deferred tax +20 million yen
Fixed assets	306 million yen	337 million yen	31 million yen	(*1) Restricted stock units
Total assets	2,376 million yen	2,631 million yen	254 million yen	
Current liabilities	440 million yen	371 million yen	riangle 69 million yen	
Fixed liabilities	- million yen	- million yen	- million yen	
Total liabilities	440 million yen	371 million yen	riangle 69 million yen	Accrued expenses -90 million yen
Total net assets	1,936 million yen	2,260 million yen	324 million yen	 Accounts payable -27 million yen Income taxes payable -37 million yen Advances received +9 million yen Accounts payable - trade
Equity ratio	81.5 %	85.9 %	4.4 pts.	+17 million yen • Bonus reserve +59 million yen
Book value per share	e 508.45 yen	590.19 yen	81.74 yen	

2. Full-year forecast for the fiscal year ending December 31, 2023

Forecast and progress for the fiscal year ending December 31, 2023

	Fiscal year ending December 31, 2023	Cumulative results up to Q3 FY2023	Progress rate
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Net sales	2,400 million yen	1,709 million yen	71.2 %
Recurring fee sales	2,351 million yen	1,667 million yen	70.9 %
One-time-fee sales	48 million yen	41 million yen	86.0 %
Operating profit	575 million yen	428 million yen	74.5 %
Operating profit ratio	24.0 %	25.0 %	1.1 pts.
Ordinary profit	575 million yen	428 million yen	74.5 %
Current net profit	396 million yen	295 million yen	74.6 %
Current net profit ratio	16.5 %	17.3 %	0.8 pts.

Financial forecast for the fiscal year ending December 31, 2023 Index of main services

YMIRLINK

	Fiscal year ending December 31, 2022	Fiscal year ending December 31, 2023	Rate of increase/decrease
Vail			
Full-year recurring fee sales	1,771 million yen	1,939 million yen	9.5 %
End-of-year MRR	154 million yen	168 million yen	9.1 %
Monthly churn rate	0.37 %	0.40 %	0.03 Pts.
SMS			
Full-year recurring fee sales	306 million yen	357 million yen	16.8 %
End-of-year MRR	27 million yen	31 million yen	14.1 %
•• •• •			^
Monthly churn rate	1.06 %	0.80 %	△0.26 %

3. Growth plan

By further promoting "messaging technology" and "commercialization of software service," and through **expansion of the SaaS business area,** we will improve our corporate value and shareholder value

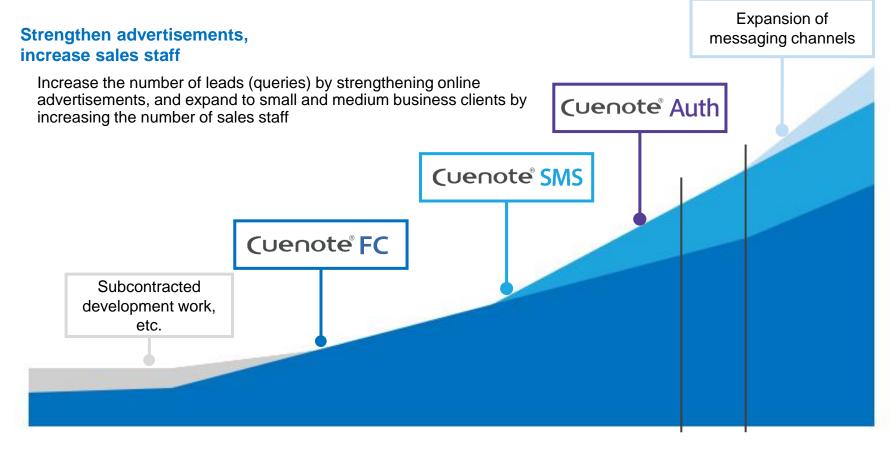


Vision for future growth

Continue to demonstrate excellent growth by expanding messaging channels (LINE, Web push, etc.) while continuing to strengthen growing email service

Increase of engineers

Strengthen by increasing the number of engineers in 2022-2023 Work on the development of a new messaging channel in 2023 \rightarrow Ongoing increase in engineers/development



Present 2024

Role of a messaging platform

Background

Diversification of communication methods as a result of the evolution of consumers' lifestyles, and IT tools and technologies

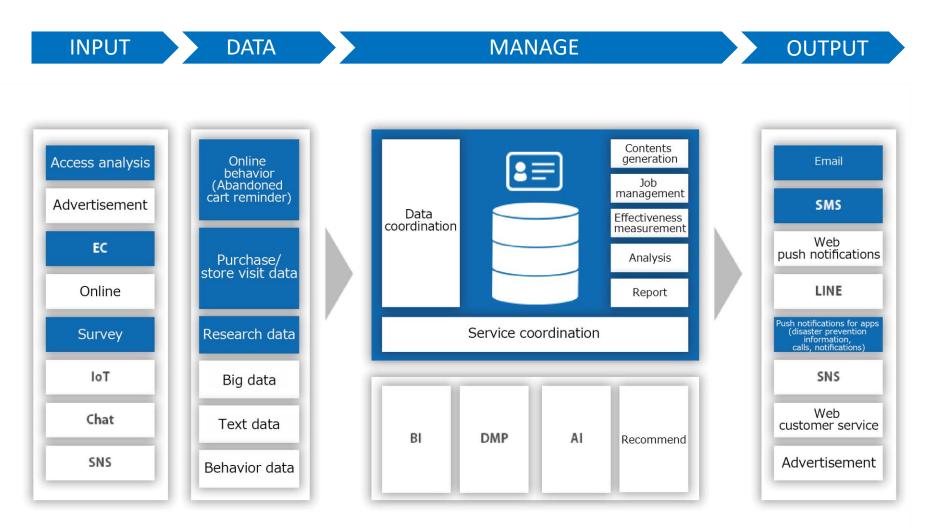
Improvement of the efficiency and sophistication of marketing activities Marketing measures for each communication channel Realization of consistent or seamless communication More complex marketing activities, increased costs Improvement of effectiveness through user profile and behavior analysis Company Operation Verify Operation Operation Operation Verify Verify Verify 🚛 profile 📢 action 👋 result **ま**profile **8**≡ profile **≥**profile ∎ profile **a**≡ profile **a**≡ profile **ま**profile action action action action action action action aີ 👋 result SMS Mail App LINE etc Mail App LINE SMS etc User groups that are highly responsive to email Consumer User groups that are highly responsive User groups that are highly responsive to LINE to SMS Receiving information with optimized frequency,

Increase in frequency and similarity of received information Decline in loyalty, departure of customers

amount and timing

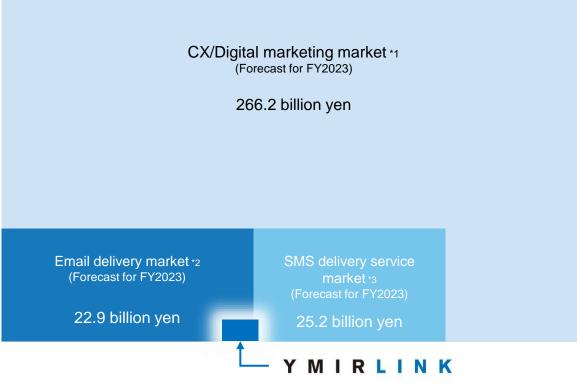
Messaging platform conceptual diagram

Expand the areas to be covered through selection and concentration



Messaging platform

We believe that shifting of communication with consumers from physical to digital will further progress, and the market that we belong to has a lot of room for growth



Our sales: 2.1 billion *4

*1 Source: Fuji Chimera Research Institute "Software Business New Market 2022 Edition" Digital marketing market (Forecast for FY2023)

*2 Source: ITR Corporation "ITR Market View: Email/Web marketing markets 2023" Email delivery market (Forecast for FY2023)

*3 Source: ITR Corporation "ITR Market View: EC site construction/CMS/SMS delivery service/CLM/E-contract service markets 2022" SMS delivery service market (Forecast for FY2023)

4. ESG initiatives

About YMIRLINK

Corporate philosophy

We aim to contribute to society through the creation and provision of high-value information services, and to be a company that can always be relied on.

Corporate guidelines

We create services that provide enjoyment and satisfaction to clients with technology and passion.

We respect the individuality of each employee and support employee growth.





Contributing to society through our business

1 Reducing consumption of paper resources, fossil fuels, etc.

The messaging platform Cuenote will help reduce consumption of forest resources and energy by replacing the conventional communication with consumers by mail such as paper and postcards with email and SMS.





2. Contributing to client companies' work style reforms

Notification and communication to consumers and employees, which used to be done by telephone, can now be carried out regardless of time and location by using the cloud service Cuenote, thereby contributing to business efficiency and realization of diverse work styles.





14 海の豊かさを 守ろう

15 陸の豊かさも 守ろう

E: ENVIRONMENT

Action

Server virtualization

Virtualization consolidates servers and helps reduce power usage at data centers. In addition, we give priority in selecting data centers to facilities with high energy efficiency.

Use of facilities with low environmental impact

The air conditioning of the building in which we are located is operated with hot and chilled water from a district heating and cooling operator. This contributes to the reduction of environmental impact.

Topics

1 住み続けられる まちづくりを

Establishment of web conference space

12 つくる責任 つかう責任

13 気候変動に 具体的な対策を

We are working to reduce our environmental impact by conserving electricity through more efficient use of offices and by reducing travel for business meetings.

Adoption of paperless systems

We are working to computerize our operations by introducing an electronic approval system and electronic invoicing. By reducing the use of paper, envelopes, and other materials, we are helping to conserve forest resources and reduce the environmental impact of transportation.

Implementing telework

By reducing employee travel for commuting, we are working to reduce CO_2 emissions associated with the use of public transportation and traffic congestion.



S: SOCIETY

Action

Work style reforms

We are working to create a diverse work environment and work styles for all executives and employees (childcare, nursing care, telecommuting, etc.).

Regional reinvigoration by establishing development bases

We have established development bases in rural areas and are working to contribute to the revitalization of these regions and the creation of jobs.



Topics

Robocon Team support

Through sponsorship of SAKURA Tempesta, a robot contest team that mainly consists of junior high and high school students and participates in one of the world's largest robot contests, we support young people's robot creation and programming activities.



Providing a smooth means of providing information in the event of a disaster or emergency, etc.

In light of recent extreme weather conditions and tense international situations, we are working to help minimize damage by providing a smooth means of communicating information during emergencies.

Initiatives to maintain a clean email environment

We are working to maintain a safe and secure communication environment by checking the purpose of use for e-mail and SMS beforehand and through education regarding observance of related bills.

G: GOVERNANCE

Action

Governance initiatives

In addition to appropriate disclosure of corporate governance information, we are committed to the following:

Compliance with relevant laws and regulations

• Management structure and operations based on the basic policy of establishing an internal control system

• Strengthening the supervisory function of the Board of Directors (three independent outside directors, one of whom is a female lawyer to ensure diversity and expertise)

• Conducting compliance training for executives and employees to raise awareness of compliance and publishing a compliance newsletter

Healthy relationships with business partners

In order to build sound partnerships with our business partners, we will continue to comply with relevant laws and regulations.

Dialogue with investors through IR activities

In addition to prompt and timely disclosure in accordance with the TSE listing rules, the President and CEO takes the initiative in promoting dialogue with investors by holding financial results briefings for individual and institutional investors for the second quarter and full year. The Company holds faceto-face IR meetings with institutional investors upon request, and discloses and disseminates IR information on its website.

Initiatives to improve safety and reliability

We are working to obtain ISMS, Privacy Mark, and ASP/SaaS information disclosure certification.



Topics

Financial results briefings

Each quarter, the President and CEO takes the initiative in holding financial results briefings to engage in dialogue with investors. For those who were unable to attend the briefings in real time, we distribute videos and disclose English versions of financial results presentation materials.



FY2023 Initiatives



Going Paperless

Through promotion of going paperless, including a year-onyear reduction of 30% in printed matter, we will do what we can to limit deforestation and to make contributions to the prevention of global warming and air and water pollution.

→ Progress Related to FY2023 Goals

<Reduced Paper Consumption> Year-on-year reduction of 50% through promotion of digitization



Female Staff Ratio Improvement

We will increase the ratio of female staff to 30%, secure opportunities for female participation and fair leadership, and contribute to the achievement of the SDGs. While we work to provide an environment where employees can work with peace of mind for a long period of time, such as by enriching support for employees returning to work from maternity/paternity or childcare leave, or for child rearing in and of itself, moving forward, we are looking to further strengthen the abilities of our organization and to further develop our company through providing even more opportunities for female staff to play an active part.

<Utilization of Female Staff Ratio of female staff: 31% Ratio of female staff: 13%

<Childcare Support System> Childcare leave acquisition: (Women) 100%, (Men) 100% Rate of return from childcare: 100% Reduced working hours for parents (until end of third year of elementary school) Childcare leave, Teleworking Child allowance payment (until age 18)



Dialogue with Stakeholders

While we fulfill our responsibility towards explaining operations and maintaining their transparency, including timely and appropriate information disclosures, we are aiming to achieve ongoing improvements to our corporate value and suitable market valuation through dialogue with both shareholders and investors.

<Main 2023 Initiatives> Enrich quarterly financial results information

- Summary of financial results (including English edition)
- Publish financial results explanatory video Participation in investor events

5. appendix

The origin of our name

"Ymir" is the first giant in Norse mythology and a symbol of creation. "Link" represents connection. As the origin of the company name suggests, YMIRLINK is a company that creates connections.

Provider of a SaaS format messaging solution "Cuenote"

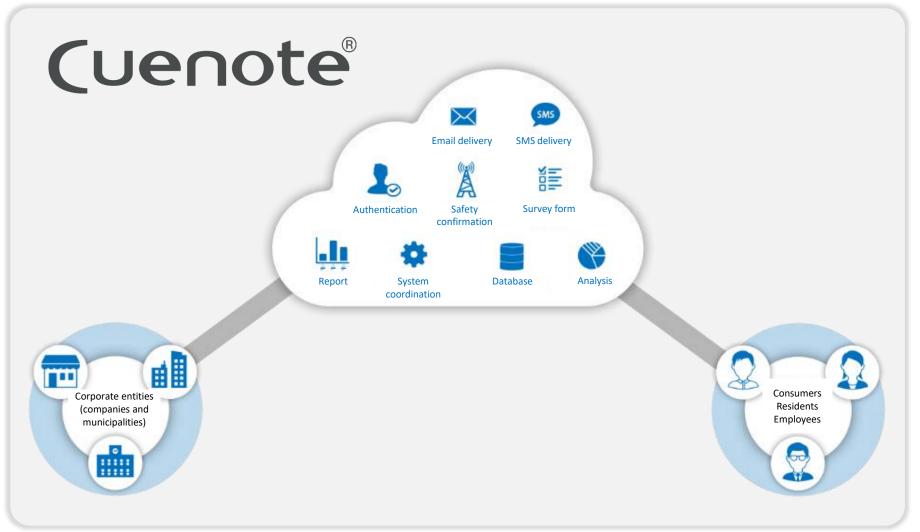
Company name	YMIRLINK, Inc.
Security identifier code	4372 (Tokyo Stock Exchange Growth)
Date of establishment	July 1999
Representative	Wataru Shimizu, President and CEO
Address	Tokyo (Head Office): Odakyu Southern Tower 12F, 2-2-1, Yoyogi,
	Shibuya-ku, Tokyo
	Osaka (Branch Office): Pacific Marks Nishi-Umeda 7F, 2-6-20, Umeda,
	Kita-ku, Osaka-shi, Osaka
	Other offices (development bases) in Hokkaido, Fukuoka, and Okinawa
Capital	273 million yen
Number of employees	121 (Full-time employees: 121, temporary employees: 0) *As of September 2023
Business	Messaging solution business

Corporate history

1999 🔵	Established by students who met through the Internet as a limited liability company that undertook production work for corporate websites and web	systems
2000	Reorganized as a stock company, subcontracted to undertake system development for online communities (such as bulletin board and online chat), a software development for email delivery system	ind
2002	Capital participation of CyberAgent as the largest stockholder. Engaged in development and operation of advertisement management system and carr system of the group	npaign
2003	Independently developed high-speed email delivery engine, launched email delivery ASP service, and gradually expanded clients	
2005 🔷	Cybozu became the largest stockholder Business transition from contracted system development to a service-based model, including messaging solution business	
2006	Formed business partnership with Itec Hanshin (currently Itec Hankyu Hanshin)	
2007 🔷	Terminated some services to concentrate management resources	
2009		
2011	Itec Hankyu Hanshin became the largest stockholder, Osaka Branch Office opened for business expansion	
2013	Launched Cuenote Survey, SaaS-type survey service	
2016	Opened Okinawa Office as a development base	
2018	Opened offices in Fukuoka and Sapporo as development bases Launched Cuenote SMS	
2019	Launched Cuenote Safety Confirmation Service	
2020	Relocated Osaka Branch Office for business expansion	
2021 🔶	Listed on the Tokyo Stock Exchange Mothers Index	
2022 🔷	Launched Cuenote Auth authentication service	
2023	Released Cuenote SMS for LGWAN that connects to across local government wide area networks	27

Messaging solution (Cuenote) business

Provides cloud services to support marketing and communication such as transmission, collection and analysis of information utilizing the Internet (web, email, applications, etc.)



Email delivery system



Includes large-scale, high-speed delivery performance and extensive marketing functions



Creates advanced surveys and secure forms using a web browser Supports flexible design and multiple languages

Cuenote Series

Email relay server



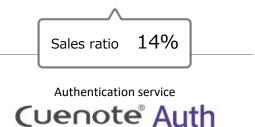
Relays SMTP through DNS settings Solves email delivery delay and non-delivery Includes delivery error reason analysis function



Linked with weather information, in the event of disaster it automatically confirms safety status of the employees in the affected area



Direct carrier access-type SMS delivery Service Supports IVR and two-way communication for sending from API and screen

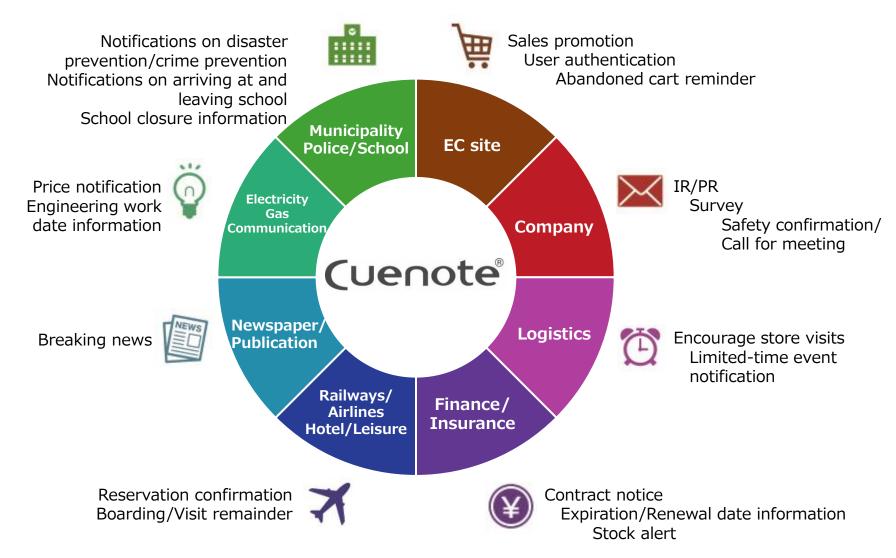




A service easily implementable with API coordination that utilizes SMS and IVR for secure multi-step authentication

Where is Cuenote used?

In addition to promotional use, it is used for a variety of purposes and industries



YMIRLINK

Listed companies that use Cuenote

Clients of Cuenote

Since its launch, Cuenote has gained popularity with many clients. Over 2,200 contracts

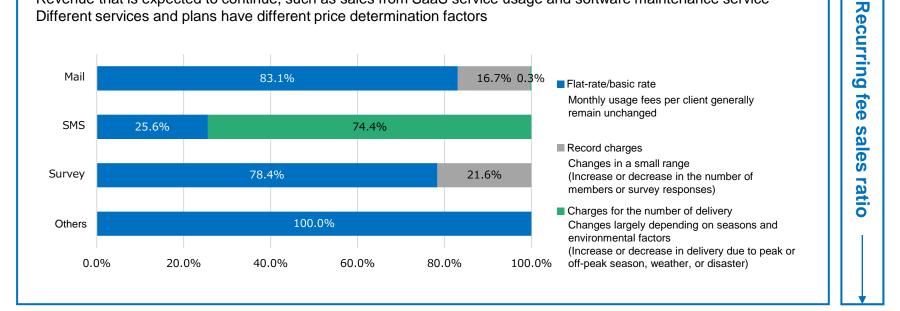


One-time-fee sales

One-time revenue such as initial setup sales and license sales at the time of service launch, and customization sales

Recurring fee sales

Revenue that is expected to continue, such as sales from SaaS service usage and software maintenance service Different services and plans have different price determination factors



About products

Email delivery system

Cuenote[®] FC



SaaS Software

This is an email delivery system that is equipped with large-scale, high-speed delivery performance and extensive marketing functions thanks to a unique delivery engine (MTA) developed by us.

This system aims to improve the arrival rate by analyzing more than 7.6 billion communications per month, thanks to which it can fast and reliable delivery even for large-scale email delivery in which the number of recipients is in excess of tens or hundreds of millions.

Email delivery system





It is an email relay server that relays SMTP through DNS settings to eliminate email delivery delay and non-delivery. It includes a delivery error reason analysis function and supports API-based document creation and delivery.

About products

SMS delivery service

Cuenote[®] SMS



SaaS

This is a direct carrier access-type SMS delivery service. It supports IVR and two-way communication for sending from API and screen.

It can be used for purposes such as identity verification, important notifications and guidance, demands, promotions, the optimization of call business, etc.

Authentication service





SaaS

A secure authentication service utilizing SMS and IVR through phone numbers.

The authentication process can be easily implemented just by making a request to the API, after which an authentication code will be created and sent.

It can be used for purposes such as identity verification, measures against resale for EC websites, unauthorized access prevention, etc.

About products

Online survey and form system

Cuenote[®] Survey

11. よく利用する広節を選んでください				
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48K-598A	+ 2200 % 23M1			
チェックボックス (複数道例)	 ラジオボタン (1つ運用) 	◆ ブルダウン(1つ直回)		
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SaaS

This is a web survey form system provided in SaaS that enables the creation of advanced surveys and secure forms using a web browser (without code).

It supports responsive design, multiple languages, and integrated landing page (LP) forms for use in various situations.

Safety confirmation service

安否確認サービス (uenote[®]

ユーザーリストの簡確を行います。				
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This is a safety confirmation service that is linked with weather information, and in the event of disaster, it can automatically confirm the safety status of the employees in the affected area.

The Cuenote safety confirmation service provides disaster and emergency support through excellent operability that enables quick notification creation with fast and reliable delivery performance even in times of emergency, allowing you to quickly confirm the safety of members and summon an emergency meeting.

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