

Brief Report on the Second Quarter Financial Statements for the Period Ending March 2009

November. 6, 2008

Name of listed company: DAI-DAN Co., Ltd.
Code No.: 1980 URL <http://www.daidan.co.jp/>

Listed Shares Exchanges:
Tokyo Stock Exchange 1st section
Osaka Stock Exchange 1st section

Representative of Company: Toshikazu ANDO, Representative Director, President and Chief Operating Officer(C.O.O.)
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Scheduled date to file a quarterly report: November 10, 2008
Date scheduled for dividend payment commencement: December 1, 2008

(Amounts are indicated with figures less than 1 million yen discarded)

1. Consolidated business results for the second quarter of the period ending March 2009 (From April 1, 2008 to September 30, 2008)

(1) Consolidated management performance(Cumulative total)

(Percentage figures represent the changes from the same quarter period of the previous accounting year.)

	Sales amount		Operating profit		Ordinary profit		Quarterly net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Second quarter of the period ending March 2009	63,891	—	795	—	757	—	202	—
Second quarter of the period ending March 2008	93,903	51.0	-1,673	—	-1,617	—	-1,213	—

	Quarterly net income per share (basic)	Quarterly net income per share (diluted)
	Yen Sen	Yen Sen
Second quarter of the period ending March 2009	4.51	—
Second quarter of the period ending March 2008	-26.97	—

(2) Consolidated financial condition

	Total assets	Net assets	Shareholders capital rate	Shareholder's capital per share
	Million yen	Million yen	%	Yen Sen
Second quarter of the period ending March 2009	103,246	42,126	40.8	938.70
Period ended March 2008	104,832	42,660	40.7	950.25

(Reference) Equity capital Second quarter of the period ending March 2009 42,122 Million yen Period ending March 2008 42,656 Million yen

2. Dividend status

	Per-share dividend				
(Base date)	End of first quarter	End of second quarter	End of third quarter	Period end	Through year
	Yen Sen	Yen Sen	Yen Sen	Yen Sen	Yen Sen
Period ending March 2008	—	5.00	—	11.00	16.00
Period ending March 2009	—	5.00	—	—	—
Period ending March 2009 (Forecast)	—	—	—	11.00	16.00

(Note) Revision of the estimated dividend in the current quarter: No

3. Estimate of consolidated performance for the period ending March 2009 (From April 1, 2008 to March 31, 2009)

(Percentage figures represent the changes from the previous quarter period.)

	Sales amount		Operating profit		Ordinary profit		Current net profit		Current net earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen Sen
Total period	152,000	-12.3	2,500	352.2	2,400	432.3	1,000	297.1	22.28

(Note) Revision of the forecast consolidated business results in the current quarter: Yes

Estimated amount of work order received (full year) 152,000 Million yen

4. Others

- (1) Changes in key subsidiaries in the period (changes in specific subsidiaries requiring changes of consolidation scope) None
New subsidiaries: __ companies (Company name:) Excluded subsidiaries: __ companies (Company name:)
(2) Application of the simplified accounting procedures as well as accounting procedures specific to preparation of quarterly consolidated financial statements: Yes

(Note) For detail, please refer to information in the section of “4. Others” of “Qualitative Information, Financial Statements, etc.” on page 3.

- (3) Changes in accounting principles, procedures, and disclosures for preparation of quarterly consolidated financial statements (changes described in the section of “Changes in significant matters forming the basis of preparation of the quarterly consolidated financial statements)

• Changes due to revisions of accounting standards: Yes

, Changes due to other reasons: Yes

(Note) For detail, please refer to information in the section “4. Others” of [Qualitative Information, Financial Statements, etc.] on pages 3 and 4.

(4) Number of issued shares (common stock)

- Number of issued shares at the end of period (including treasury stock)
Second quarter of the period ending March 2009 45,963,803 shares Period ending March 2008 45,963,803 shares
- , Number of treasury stock at the end of period
Second quarter of the period ending March 2009 1,090,419 shares Period ending March 2008 1,074,273 shares
- ƒ Average number of shares (first half period, 6 months)
Second quarter of the period ending March 2009 44,884,648 shares Second quarter of the period ending March 2008 44,990,036 shares

* Explanation about adequate use of achievement forecasts and other noteworthy matters

1. The above forecasts are based on information available at the time of preparation of this document, and contain the uncertainties of future operations. Consequently, actual results differ materially from forecasts above due to changes in business results. For precautions for use of the assumptions for the above forecasts and forecasts of business results, please refer to information in the section “3. Qualitative information on forecast of consolidated business results” of [Qualitative Information, Financial Statements, etc.] on page 3.

2. From the current consolidated accounting year, we have adopted the “Accounting Standard for Quarterly Financial Statements” (ASBJ Statement No. 12) and the “Implementation Guidance for Accounting Standards for Quarterly Financial Statements” (ASBJ Statement No. 14). In addition, we have prepared the quarterly consolidated financial statements in accordance with the “Regulations concerning quarterly financial statements”.

Qualitative Information, Financial Statements, etc.

1. Qualitative Information Concerning Consolidated Business Results

Japan's economy in the first half of the current consolidated accounting year (From April 1, 2008 to September 30, 2008) showed increasingly worsening of economy deceleration due to disorder in worldwide financial markets triggered by the subprime loan problems and soaring prices of crude oil and raw materials.

Because of the above economic environments, the construction industry remained in a severe state with marked reduction in private-sector capital investment and continual shrinking of public investment.

Under these circumstances, our corporate group worked on ensuring orders and incomes, thus achieving the business results for the first half of the current consolidated accounting year as shown below.

	(in million yen)	
	Accepted work order amount	Completed work amount
Electrical work	14,084	16,354
Air-conditioning work	40,691	35,669
Plumbing/sanitary work	16,398	11,867
Total	71,173	63,891

The accepted work order amount fell short of the forecast at the beginning of the period due to the carryover of order time.

As released in the “Announcement of Revisions to Forecasts of Business Results” dated October 20, 2008, the completed work amount fell short of the original forecast because the percentage of completion of work, to which the percent of completion method applied, fell short of the original forecast, and part of work, to which the completed contract method applied and which was scheduled to hand over in the first half of the current consolidated accounting year, was extended.

As for incomes, through efforts to reduce costs and improve operating income margin, operating income came to 795 million yen, ordinary income to 757 million yen, and net income for the second quarter to 202 million yen.

From the current first half period, we have early adopted the Accounting Standard for Construction Contracts and applied the percent of completion method to work meeting the requirements under the relevant Standards.

Furthermore, in the previous consolidated mid-term accounting period, we have also changed to the percent of completion method for contract works, the construction schedule of which exceeds one year, and the contract amount of which exceeds 100 million yen. For detail, refer to information in [Reference] - (1) Mid-term Consolidated Statement of Income - (Note) on page10.

2. Qualitative Information Concerning Consolidated Financial Position

Total assets at the end of the second quarter consolidated accounting period decreased 1,586 million yen to 103,246 million yen compared with the end of the previous consolidated accounting year.

Current assets decreased 2,757 million yen to 83,384 million yen compared with the end of the previous consolidated accounting year. This is mainly because decreases in notes receivable and completed work accounts receivable (7,915 million yen) outweighed increases in cash on hand and in banks (3,954 million yen) and securities (999 million yen).

Fixed assets increased 1,170 million yen to 19,861 million yen compared with the end of the previous consolidated accounting year mainly due to an increase in investment securities (892 million yen).

Total liabilities at the end of the second quarter consolidated accounting period decreased 1,052 million yen to 61,119 million yen compared with the end of the previous consolidated accounting year.

Current liabilities decreased 658 million yen to 56,871 million yen compared with the end of the previous consolidated accounting year. This is mainly because factors resulting in the decrease in current liabilities such as decreases in notes payable and work accounts payable (3,715 million yen) outweighed those resulting in the increase in them such as incomplete work accounts received (2,985 million yen).

Fixed liabilities decreased 393 million yen to 4,248 million yen compared with the end of the previous consolidated accounting year mainly due to decreases in long-term loans payable (141 million yen) and reserves for directors' retirement benefits (206 million yen).

Net assets at the end of the second quarter consolidated accounting period decreased 534 million yen to 42,126 million yen compared with the end of the previous consolidated accounting year. This is mainly because factors resulting in the decrease in net assets such as decreases in dividends of surpluses (493 million yen) and evaluation difference of other securities (200 million yen) outweighed those resulting in the increase in them such as recording of quarterly net income (202 million yen).

As a result, shareholders' equity to total assets increased 0.1 percentage points to 40.8% compared with the end of the previous consolidated accounting year.

(Status of cash flow)

Cash and cash equivalents (hereinafter referred to as the “funds”) at the end of the first half of the current consolidated

accounting year increased 3,954 million yen to 25,995 million yen compared with the end of the previous consolidated accounting year because an increase in cash flow from operating activities outweighed decreases in cash flow from investing activities and that from financing activities.

(Cash flow from operating activities)

Cash flow from operating activities resulted in an increase in the funds by 6,721 million yen in the first half of the current consolidated accounting period. This is mainly because factors causing increases in the funds such as recording of net income before income taxes, decreases in sales credits, and an increase in work-in-process receivables outweighed those causing decreases in the funds such as decreases in purchase liabilities.

(Cash flow from investing activities)

Cash flow from investing activities resulted in a decrease in the funds by 2,396 million yen in the first half of the current consolidated accounting year mainly due to expenditures incurred by acquiring securities and investment securities.

(Cash flow from financing activities)

Cash flow from financing activities results in a decrease in the funds by 341 million yen in the first half of the current consolidated accounting year mainly due to dividend paid.

3. Qualitative Information Concerning Forecast of Consolidated Business Results

For full-year business results, please refer to information in “1. Qualitative Information Concerning Consolidated Business Results”. In view of the circumstances in the first half of the current consolidated accounting year, the current forecast is set forth as below.

As for net sales, we originally forecast them to be 167,000 million yen, but revised to 152,000 million yen mainly due to the results of reviewing the situation of amount of work orders received and the percentage of completion of work on hand throughout the first half of the current consolidated accounting year.

As for operating income, although we expect a decline in net sales, we expect achievement of the original forecast by working on earnings-conscious acceptance of order and cost cutting, and improving the operating income margin.

As for ordinary income and current net income, we leave the original forecast unchanged in spite of sharp fluctuations in the foreign exchange and stock markets as well as increasing concerns about weak real economy.

Furthermore, we will keep track of the situation of future business results. If it becomes apparent that such situation affects any forecast amount, we will immediately disclose the effect.

4. Others

(1) Changes in significant subsidiaries during the current period (Changes in specified subsidiaries that caused a change in the scope of consolidation)

None

(2) Application of the simplified accounting procedures as well as accounting procedures specific to preparation of quarterly consolidated financial statements

1. Simplified accounting procedures

Method for computing income taxes, deferred tax assets, and deferred tax liabilities

As for the collectability of deferred tax assets, since we recognize that there is no significant change in business environment and temporary difference generation status, we adopt the forecasts of future business results and the tax planning used for the account settlement of the previous consolidated accounting year.

2. Accounting procedures specific to preparation of quarterly consolidated financial statements

None

(3) Changes in accounting principles, procedures, and disclosures for preparation of quarterly consolidated financial statements

1. From the current consolidated accounting year, we have adopted the “Accounting Standard for Quarterly Financial Statements” (ASBJ Statement No. 12) and the “Implementation Guidance for Accounting Standards for Quarterly Financial Statements” (ASBJ Statement No. 14). In addition, we have prepared the quarterly consolidated financial statements in accordance with the “Regulations concerning quarterly financial statements”.

2. Changes in recording basis for completed work amount and completed work cost

Concerning the recording basis for earnings related to contract works, we had been applying the percent of completion method to contract works, the construction schedule of which exceeds one year and the contract amount of which exceeds 100 million yen, and the completed contract method to other works. However, as the “Accounting Standard for Construction Contracts” (ASBJ Statement No. 15, December 27, 2007) and the “Guidance for Application of Accounting Standards, December 27, 2007) became applicable from consolidated accounting years commencing on and before April 1, 2009, we have been applying these accounting standards since the first quarter of the consolidated accounting year, and from construction contracts, the construction of which was commenced in the first quarter of the consolidated accounting year, applying the percent of completion method to construction works showing the certainty of the results for portion completed by the end of the second quarter of the current consolidated accounting year (the cost percentage method for estimation of percentage of work completion) and the completed contract method to other works.

These changes contributed to increases in operating income, ordinary income, and quarterly net income before income

taxes by 259 million yen for the first half of the current consolidated accounting year compared to conventional methods.

3. Changes in the standard and method for evaluation of material assets

Inventories of raw materials and supplies

Previously, the inventories of raw materials and supplies were stated using the lower of cost or market value method in accordance with the moving average cost method. However, as the “Accounting Standard for Measurement of Inventories” (ASBJ Statement No. 9, July 5, 2006) was applied from the first quarter of the consolidated accounting year, we have been computing the inventories using the cost method in accordance with the moving average cost method (write-down method in accordance with decreased profitability for the value stated on the balance sheet). These changes have no impact.

4. Application of “Practical solution on unification of accounting procedures applied to foreign subsidiaries for consolidated financial statements”

From the first quarter of the current consolidated accounting year, we have applied the “Practical solution on unification of accounting procedures applied to foreign subsidiaries for consolidated financial statements” (the Practical Issues Task Force No. 18, May 17, 2006).

This application has no impact.

5. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(in million yen)

	Second quarter of the current consolidated accounting year (As of September 30, 2008)	Condensed consolidated balance sheet of the previous consolidated accounting year (As of March 31, 2008)
Assets		
Current assets		
Cash on hand and in banks	26,022	22,067
Note receivables, completed work accounts receivables	46,376	54,292
Securities	1,100	100
Incomplete work expenditures	6,276	6,627
Inventories of raw materials and supplies	1	5
Deferred tax reserves	1,561	1,587
Others	2,120	1,471
Allowance for bad debts	-75	-10
Total current assets	83,384	86,141
Fixed assets		
Tangible fixed assets	3,454	3,379
Intangible fixed assets	248	221
Investments and other assets		
Investment securities	8,732	7,839
Deferred tax assets	1,268	1,172
Prepaid pension costs	4,110	3,974
Others	3,026	2,914
Allowance for bad debts	-978	-812
Total investments and other assets	16,158	15,089
Total fixed assets	19,861	18,690
Total assets	103,246	104,832

(in million yen)

	Second quarter of the current consolidated accounting year (As of September 30, 2008)	Condensed consolidated balance sheet of the previous consolidated accounting year (As of March 31, 2008)
Liabilities		
Current liabilities		
Notes payable, work accounts payable	37,149	40,864
Short-term loans payable	7,914	7,611
Corporate taxes, etc. payable	485	638
Incomplete work accounts received	5,925	2,940
Reserves for directors' premiums	23	—
Completed work compensation reserves	62	123
Work loss reserves	695	1,100
Others	4,615	4,251
Total current liabilities	56,871	57,530
Fixed liabilities		
Long-term loans payable	2,021	2,162
Reserves for retirement benefits	1,778	1,824
Reserves for directors' retirement benefits	447	654
Others	0	0
Total fixed liabilities	4,248	4,641
Total liabilities	61,119	62,172
Net Assets		
Shareholders' equity		
Capital stock	4,479	4,479
Capital surplus	4,811	4,811
Earned surplus	32,493	32,784
Treasury stock	−545	−536
Total shareholders' equity	41,239	41,539
Evaluation / Currency translation difference, etc.		
Evaluation difference of other securities	897	1,097
Currency translation adjustment account	−13	18
Total evaluation / currency translation difference, etc.	883	1,116
Minority interest equity	3	4
Total net assets	42,126	42,660
Total liabilities and net assets	103,246	104,832

(2) Quarterly Consolidated Statement of Income
(First half of the current consolidated accounting year)

(in million yen)

	First half of the current consolidated accounting year (From April 1, 2008 to September 30, 2008)
Completed work amount	63,891
Completed work cost	58,087
Completed work gross profit	5,803
Selling expenses and general administrative expenses	5,007
Operating profit	795
Non-operating revenue	
Interests received	31
Dividends received	95
Insurance claim received	25
Others	7
Total non-operating income	160
Non-operating expenses	
Interest payable	102
Payment guarantee charge	10
Loss on foreign exchange	81
Others	3
Total non-operating expenses	198
Ordinary profit	757
Special profits	
Profit on sales of fixed assets	5
Compensation for transfer of property	17
Profit on sales of investments in securities	5
Profit gained by returning allowance for bad debts	8
Total extraordinary income	36
Special losses	
Loss on sales of fixed assets	1
Loss on retirement of fixed assets	1
Loss on sales of investments in securities	6
Evaluation loss on investments in securities	74
Total extraordinary loss	82
Quarterly net income before income taxes	710
Corporate tax, residence tax and business tax	444
Adjustment amounts such as for corporate taxes	63
Total Income taxes, etc.	508
Profit of minority interests	0
Quarterly net income	202

(3) Quarterly Consolidated Statement of Cash Flows

(in million yen)

	First half of the current consolidated accounting year (From April 1, 2008 to September 30, 2008)
Cash flow on sales activities	
Quarterly net income before income taxes	710
Depression expenses	103
Increased or decreased amount of allowance for bad debts ("—" represents a decrease.)	231
Increased or decreased in reserves for retirement benefits and directors' retirement benefits ("—" represents decrease.)	-252
Earned interest and dividends received	-126
Interest paid	102
Profit or loss on appraisal of investments in securities ("—" represents profit.)	74
Profit or loss on sales of investments in securities("—" represents profit.)	0
Profit or loss on sales of fixed assets ("—" represents profit.)	-4
Loss on retirement of fixed assets	1
Increased or decreased amount of sales credits ("—" represents increase.)	7,697
Increased or decreased amount of incomplete work expenditures ("—" represents increase.)	350
Increased or decreased in other current assets ("—" represents increase.)	-786
Increased or decreased amount of procurement credits ("—" represents decrease.)	-3,715
Increased or decreased amount of incomplete work received amount ("—" represents decrease.)	2,985
Increased or decreased in other current liabilities ("—" represents decrease.)	-71
Sub-total	7,301
Received amount of interests and dividends	127
Paid interest amount	-96
Paid amount of corporate tax, etc.	-610
Cash flow on sales activities	6,721
Cash flow on investment activities	
Expenditures by acquiring of securities	-2,052
Revenue by sales of securities	1,052
Expenditures by acquiring of tangible fixed assets	-161
Revenue by sales of tangible fixed assets	6
Expenditures by acquiring of investment securities	-1,321
Revenue by sales of investment securities	13
Expenditures by loans	-0
Revenue from loans receivable	43
Other payments	-69
Other revenues	91
Cash flow on investment activities	-2,396
Cash flow on financial activities	
Revenue by short-term loans	7,650
Expenditures by return of short-term loans	-7,400
Revenue by long-term loans	1,100
Expenditures by return of long-term loans	-1,188
Expenditures by acquiring of treasury stock	-12
Revenue by sales of treasury stock	3
Paid amount of dividends	-493
Cash flow on financial activities	-341
Translation difference relating to cash and cash equivalents	-28
Increased or decreased amount of cash and cash equivalents ("—" represents decrease.)	3,954
Balance of cash and cash equivalents at the beginning of period	22,040
Balance of cash and cash equivalents at the end of the quarterly period	25,995

From the current consolidated accounting year, we have adopted the “Accounting Standard for Quarterly Financial Statements” (ASBJ Statement No. 12) and the “Implementation Guidance for Accounting Standards for Quarterly Financial Statements” (ASBJ Statement No. 14). In addition, we have prepared the quarterly consolidated financial statements in accordance with the “Regulations concerning quarterly financial statements”.

(4) Notes to Going Concern Assumption
None

(5) Notes in Case of Significant Changes in the Amount of Shareholders' Equity
Major factor causing a decrease in retained earnings is that dividend amounting to 493 million yen was paid from retained earnings in June 2008.

[Reference]

Financial Statements for the same quarterly period in the previous consolidated accounting year

(1) Mid-term consolidated statement of income

(in million yen)

Account	Previous mid-term consolidated accounting period (From April 1, 2007 to September 30, 2007)	
	Amount	Percentage
		%
Completed work amount	93,903	100.0
Completed work cost	91,148	97.1
Completed work gross profit	2,754	2.9
Selling expenses and general administrative expenses	4,428	4.7
Operating loss (—)	—1,673	—1.8
Non-operating revenue	(190)	0.2
Interests received	24	
Dividends received	106	
Insurance claim received	44	
Others	13	
Non-operating expenses	(134)	0.1
Interest payable	108	
Payment guarantee charge	7	
Loss on foreign exchange	16	
Others	2	
Ordinary loss (—)	—1,617	—1.7
Special profits	(1)	0.0
Profit gained by returning allowance for bad debts	1	
Special losses	(23)	0.1
Evaluation loss on investments in securities	23	
Mid-term net loss before income taxes (—)	—1,639	—1.8
Corporate tax, residence tax and business tax	55	0.0
Adjustment amounts such as for corporate taxes	—482	—0.5
Minority interest	1	0.0
Mid-term net loss (—)	—1,213	—1.3

(Note) Previously, we applied the completed contract method. However, from the current mid-term consolidated accounting period, we have changed the method to the percent of completion method to contract works, the construction schedule of which exceeds one year and the contract amount of which exceeds 100 million yen.

This change contributed to an increase in completed work amount by 24,496 million yen and decreases in operating loss, ordinary loss, and mid-term net loss before income taxes by 330 million yen in the current mid-term consolidated accounting period compared to conventional methods.

(2) Mid-term consolidated statement of cash flows

(in million yen)

Account	Previous mid-term consolidated accounting period (From April 1, 2007 to September 30, 2007) Amount
I. Cash flow on sales activities	
Mid-term net loss before income taxes (–)	–1,639
Depression expenses	208
Increased or decreased amount of allowance for bad debts	–35
Increased or decreased amount of reserves for retirement benefits and reserves for directors' retirement benefits	–70
Earned interest and dividends received	–131
Interest paid	108
Evaluation loss on investments in securities	23
Increased or decreased amount of sales credits	5,140
Increased or decreased amount of incomplete work expenditures	18,219
Increased or decreased amount of procurement credits	–15,410
Increased or decreased amount of incomplete work received amount	–7,847
Others	2,904
Sub-total	1,469
Received amount of interests and dividends	131
Paid interest amount	–98
Paid amount of corporate tax, etc.	–136
Cash flow on sales activities	1,366
II. Cash flow on investment activities	
Expenditures by acquiring of securities	–49
Revenue by sales of securities	149
Expenditures by acquiring of tangible fixed assets	–56
Revenue by sales of tangible fixed assets	2
Expenditures by acquiring of investment securities	–163
Revenue by sales of investment securities	1
Expenditures by loans	–7
Revenue by recovery of loans	50
Expenditures by acquiring of other fixed assets	–62
Revenue by sales of other fixed assets	342
Expenditures by decline in other fixed liabilities	–1
Cash flow on investment activities	204
III. Cash flow on financial activities	
Revenue by short-term loans	10,970
Expenditures by return of short-term loans	–10,870
Revenue by long-term loans	1,300
Expenditures by return of long-term loans	–1,365
Expenditures by acquiring of treasury stock	–12
Revenue by sales of treasury stock	102
Paid amount of dividends	–499
Cash flow on financial activities	–374
IV. Translation difference relating to cash and cash equivalents	71
V. Increased or decreased amount of cash and cash equivalents	1,268
VI. Balance of cash and cash equivalents at the beginning of period	21,071
VII. Decrease in cash and cash equivalents due to consolidation exclusion	–128
VIII. Balance of cash and cash equivalents at the end of period	22,211

6. Other Information

Divisional amount of work orders received, completed works, and works carried over (consolidated)

(in million yen)

		(Reference) Previous mid-term consolidated accounting period		First half of the current consolidated accounting year		Previous consolidated accounting year	
		(From April 1, 2007 to September 30,2007)		(From April 1, 2008 to September 30,2008)		(From April 1, 2007 to March 31, 2008)	
		Amount	Component ratio %	Amount	Component ratio %	Amount	Component ratio %
Amount of work orders received	Electrical work	18,201	23.7	14,084	19.8	34,739	23.1
	Air-conditioning work	45,698	59.5	40,691	57.2	88,401	58.9
	Plumbing/sanitation	12,872	16.8	16,398	23.0	27,014	18.0
	Total	76,772	100.0	71,173	100.0	150,155	100.0
	(Renewal work)	31,462	41.0	32,134	45.2	66,218	44.1
	(Overseas work)	3,821	5.0	2,170	3.1	5,524	3.7
Amount of completed works	Electrical work	19,778	21.1	16,354	25.6	38,640	22.3
	Air-conditioning work	56,398	60.0	35,669	55.8	101,506	58.5
	Plumbing/sanitation	17,726	18.9	11,867	18.6	33,237	19.2
	Total	93,903	100.0	63,891	100.0	173,383	100.0
	(Renewal work)	32,103	34.2	29,008	45.4	69,300	40.0
	(Overseas work)	7,745	8.3	2,871	4.5	13,095	7.6
Amount of works carried over	Electrical work	20,418	21.2	15,825	16.2	18,095	20.1
	Air-conditioning work	54,194	56.4	56,810	58.4	51,788	57.5
	Plumbing/sanitation	21,552	22.4	24,714	25.4	20,184	22.4
	Total	96,165	100.0	97,350	100.0	90,068	100.0
	(Renewal work)	25,849	26.9	26,533	27.3	23,408	26.0
	(Overseas work)	7,958	8.3	3,609	3.7	4,310	4.8

(Note) From the current consolidated accounting year, we have adopted the “Accounting Standard for Quarterly Financial Statements” (ASBJ Statement No. 12) and the “Implementation Guidance for Accounting Standards for Quarterly Financial Statements” (ASBJ Statement No. 14). The segment information of the previous mid-term consolidated accounting period has been disclosed as reference information.