



May 10, 2024

Company Name	Sun Frontier Fudousan Co., Ltd.
Representative	Seiichi Saito, President and Representative Director (Stock Code: 8934, TSE Prime Market)
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Announcement of the Long-Term Vision and Formulation of the Next Medium-term Management Plan

At the Board of Directors held today, the Company made a resolution regarding the Long-Term Vision for FY2035/3, which is ten years from now, as well as the next Medium-term Management Plan from FY2026/3 to FY2028/3 as follows.

1. Background and purpose of formulation

The Group celebrated its 25th anniversary in April this year. Moreover, this fiscal year is the final year of the current Medium-term Management Plan (revised on May 12, 2021, hereinafter “Current Plan”). In the Current Plan, with the Company policy “altruism” advocated since its foundation, we have been making efforts to realize the Management Philosophy of “Our mission is to look after every employee and pursue the happiness of both mind and matter. At the same time, to co-create a rich and sustainable society by contributing to the evolution and the development of the human society.” During this period, we encountered the unprecedented headwind of the pandemic of COVID-19. However, we overcame it and achieved our highest performance in the financial results for FY2024/3 announced today. In addition, we are now in sight of achieving the targets of the Current Plan in this fiscal year. In order to achieve sustainable growth while realizing the Management Philosophy over the long term from this fiscal year, we have decided to quickly clarify strategies and measures under consistent targets leading to improved dialogue with the capital markets. Accordingly, we have formulated the Long-Term Vision 2035 as the ideal image to achieve in 10 years, and the next Medium-term Management Plan toward the realization of this vision.

2. Overview of the Long-Term Vision 2035

Based on the Company policy “altruism”, the Group aims to achieve the Long-Term Vision 2035 and its quantitative targets through realizing the Management Philosophy of “Our mission is to look after every employee and pursue the happiness of both mind and matter. At the same time, to co-create a rich and sustainable society by contributing to the evolution and the development of the human society.”

Long-Term Vision 2035

Utilize limited resources to fill the world with smiles and excitement!
Becoming a corporate group that continues to challenge the creation of future value.

Quantitative target

Net Sales 300 billion yen and Ordinary Profit 60 billion yen in FY2035/3.

3. Outline of the next Medium-term Management Plan

Looking backward from the “Long-Term Vision 2035”, our ideal image in 10 years, the overview of the next Medium-term Management Plan, which is the three years (from FY2026/3 to FY2028/3) following the achievement of the Current Plan in this fiscal year, is as follows.

1) Basic policy

Work to resolve social issues by promoting cooperation and diversification within core business, providing manufacturing through clients' point of view and heart-warming services.

2) Quantitative target

		FY2025/3 (Forecast)	FY2028/3 (Target)	Growth rate
Profit plan	Net sales	100 billion yen	135 billion yen	35.0%
	Ordinary profit	20 billion yen	27 billion yen	35.0%
Management indicator	Ordinary profit margin	20%	20%	
	ROE	10% or more	10% or more	
	Equity ratio	Around 50%	Around 45%	

3) Growth strategy

Accelerate growth by diversifying real estate utilization combining development, services and operation, as well as expanding business domain and operation area.

***Bold:** Business domain and operation area planned to be expanded from the Current Plan.

Three focus markets	Business model	Business domain	Operation area	
Offices and stores	Development	Renovation	Tokyo	
		New construction		
		Sale of small-lot (Act on Specified Joint Real Estate Ventures)	Tokyo	Osaka · Nagoya
	Services	Real Estate Services	Tokyo	
	Operation	Rental conference rooms	Tokyo	Osaka · Nagoya
Hotels	Development	New construction	Nationwide	
		Renovation		
	Operation	Hotel operation		
Residential	Development	New construction	Vietnam	Tokyo
		Renovation	New York	
	Services	Real Estate Services	Vietnam New York	

4) Key Points

1. Strengthening human resource base	<ul style="list-style-type: none"> ● Strengthen recruitment and training to enhance human recourse. ● Cultivating human resources as leaders through education and expanding organizations through amoeba division. ● Further evolve into a corporate group that attracts human resource with diversity and our values of altruism regardless of age, sex, or nationality.
2. Manufacturing through clients' point of view and heart-warming services	<p>Manufacturing through clients' point of view</p> <ul style="list-style-type: none"> ● To develop new buildings, hotels, apartments in New York City, and condominiums in Viet Nam through utilizing the creativity cultivated by clients' point of view in Office Replanning and further strengthen. ● Strengthening base of Construction Business through M&A.
	<p>Heart-warming services through clients' point of view</p> <ul style="list-style-type: none"> ● Working closely with building owners to improve long-term problem-solving ability. ● Improving ability of responding to needs of tenants and service users with care and warmth. ● Educate and create an organizational culture to provide heart-warming and enjoyable services that impress hotel guests.

3. Cooperation and diversification within core business	Cooperation and diversification within core business (flow-type business)
	Cooperation and diversification within core business (stock-type business)

- Development of New Construction Business that aims to maintain the long-term economic value of buildings through the cooperation with Leasing Management, Property Management and Construction department.
- Promotion of small-lot real estate property (properties in Osaka, and Nagoya in addition to the central Tokyo area)
- Development of apartment replanning in New York and condominium in Vietnam.

- Provide further variegate service for real estate to solve clients' problems.
- Increase branches in Tokyo, focus on sub-leases entrusted, and increase entrusted buildings for Property Management.
- Increase operating area in Rental Conference Room Business
- Increase rooms of hotel operation (including M&A)

4. Other

For details of the next Medium-term Management Plan, please refer to the following appendix.

Next Medium-term Management Plan

(FY2026/3~FY2028/3)

May 10, 2024



SUN FRONTIER

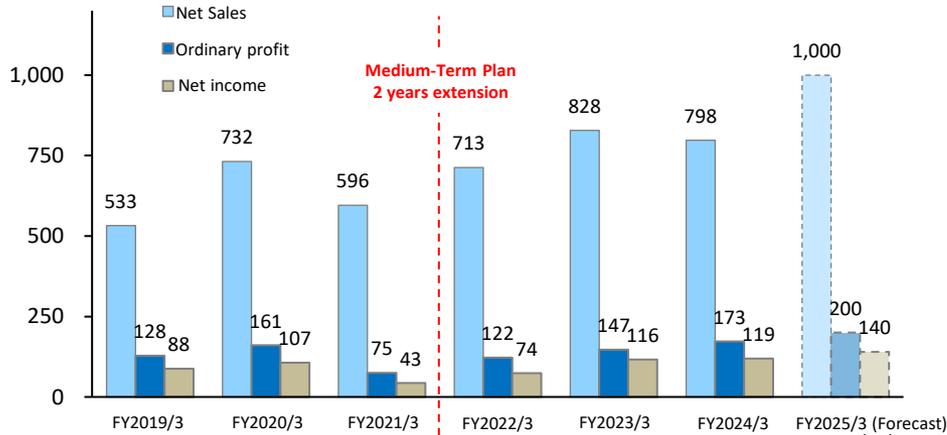
Securities Code : 8934

Medium-term Management Plan (FY2019/3-FY2025/3) Review and Progress

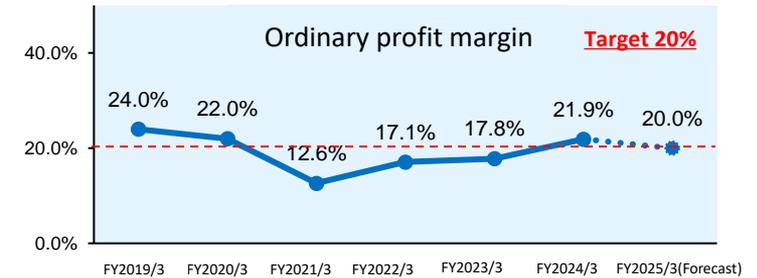


Medium-term management plan from FY2019/3 expected to be ended in FY2022/3 was extended by 2 years due to the pandemic of COVID-19. However, it is expected to be achieved in FY2025/3.

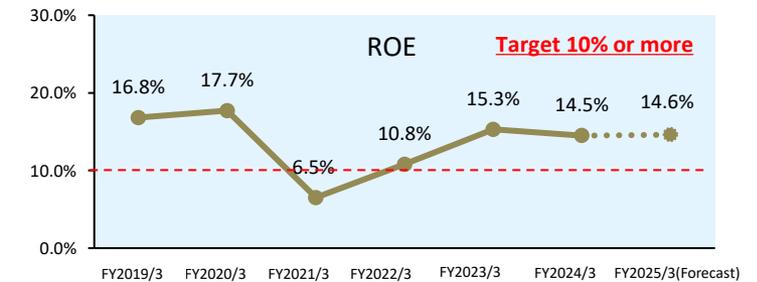
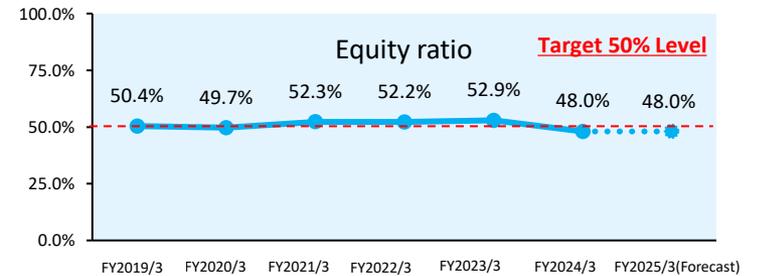
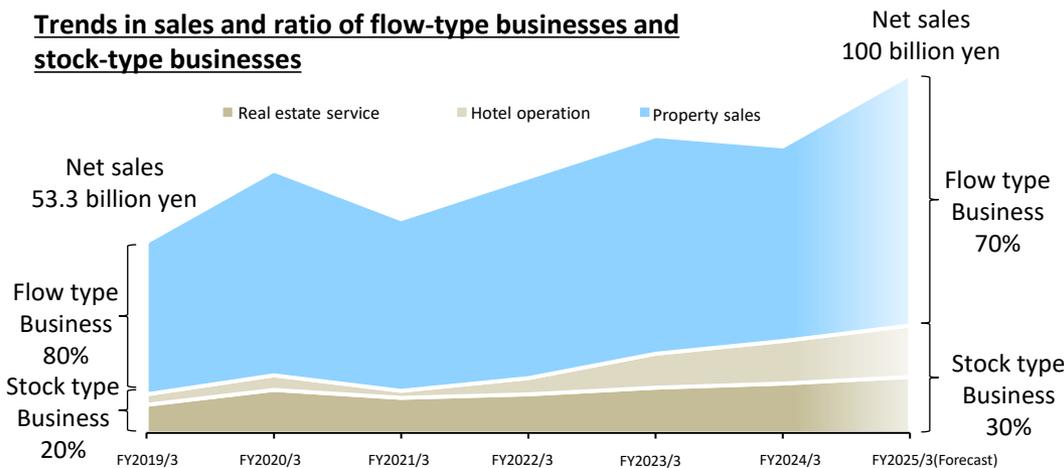
Trends in quantitative target



Trends in important management indicator



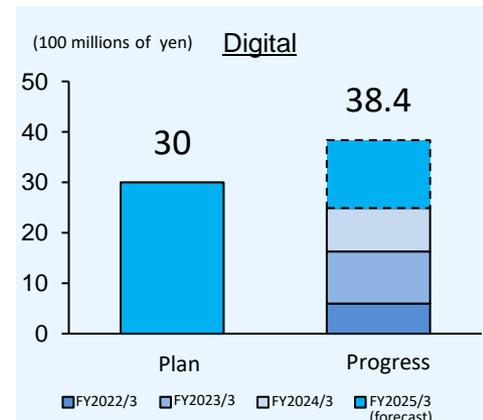
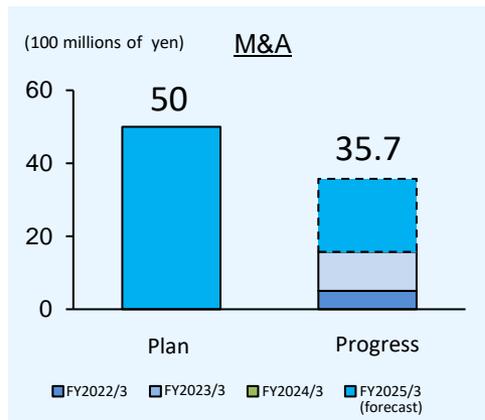
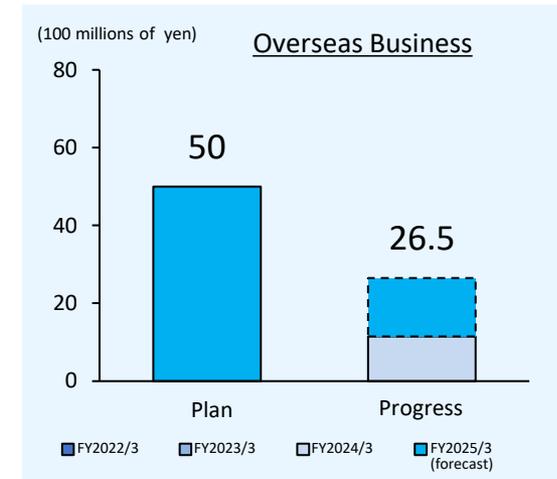
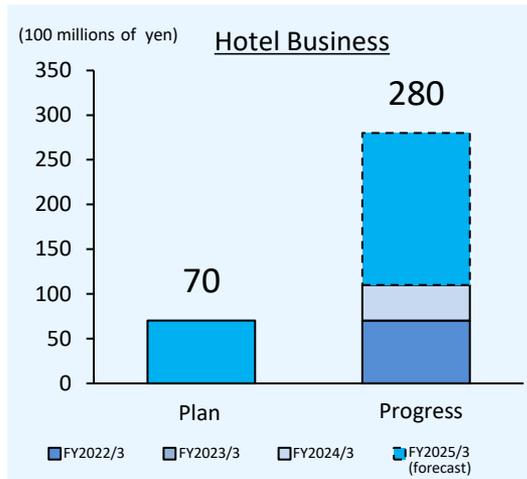
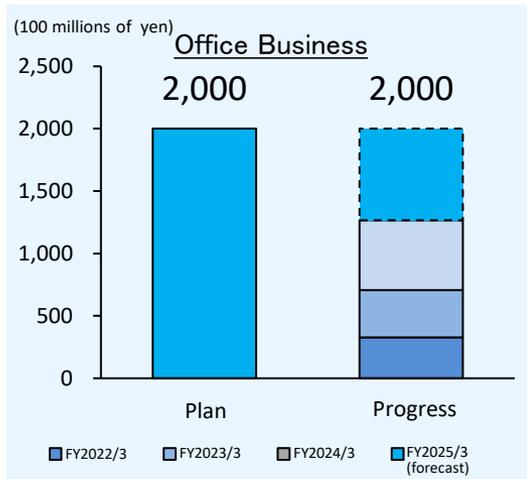
Trends in sales and ratio of flow-type businesses and stock-type businesses



Review and Progress of Medium-term Management Plan (FY2022/3- FY2025/3)



The total amount of investment is expected to be around 240 billion yen, compared with 220 billion yen planned for these 4 fiscal years. Investment in Office Business was as planned. Investment in Hotel Business was appended aggressively due to the travel demand recovered rapidly. Project in Overseas Business has started and is scheduled to proceed. Investment in M&A continuously while probing deals. Expanding investment of digital transformation for business growth.



* The plan is the total investment amount from FY2022/3 to FY2025/3. The investment amount for Office, Hotel, and Overseas Business are the total of purchases and construction. The one for M&A is the equity amount. The other one for digital DX is the total of system installation cost and running cost.



The Value and the Course of Action shared by all employees, the Core of our Corporate Culture

Sustainability Management

Sustainability Vision

The Group's sustainability website → <https://www.sunfrt.co.jp/en/sustainability/>

We will contribute to the realization of a sustainable society through our business activities, respecting the heart of altruism that is our company policy.

Important Challenges	Social issues to be solved	Main Measures	Targets (KPIs)	Related SDGs
Environmental Protection	Small and medium-sized buildings that can still be used if their value increases are being demolished = Waste of resources	<ul style="list-style-type: none"> Extension of healthspan of real estate "Energy conservation" and "Reduction of environmental impact" through real estate revitalization 	<ul style="list-style-type: none"> Economic lifespan extended by 30% or more Occupancy rate of buildings over 30 years old: 90% or more Continuation of management after the sale of replanning properties: 90% or more Reduce CO2 emissions by an average of 12% or more compared to building reconstruction work Carbon offset 100% Reduce greenhouse gas emissions by 22% from fiscal 2022 levels by 2030 and achieve carbon neutrality by 2050 	  
	Revitalization of the regional economy	<ul style="list-style-type: none"> Create buildings, offices, and spaces that are motivating and creative and contribute to economic growth 	<ul style="list-style-type: none"> Establish "Sun Frontier Wellness Score (SWO)," an in-house standard for the revitalization of real estate that takes well-being into consideration and increase the ratio of newly supplied replanning properties that exceed SWO to at least 30% in fiscal 2023, 50% in fiscal 2025 and 70% in fiscal 2030. Conduct tenant satisfaction survey (Company-owned properties) 	 
Regional Revitalization	Response to devastating natural disasters	<ul style="list-style-type: none"> Disaster prevention and mitigation through regional cooperation 	<ul style="list-style-type: none"> Provide set-up offices with emergency supplies or installation space At least five lots by fiscal 2023, and at least 20 lots by fiscal 2023 Posting disaster prevention information on a dedicated website: 100% in fiscal 2023 (Company-owned properties) 	
Human Resource Development	Decrease in the working-age population (decrease in the real labor force) due to the declining birthrate and aging population, and elimination of the gender gap	<ul style="list-style-type: none"> Respect for and utilization of diversity Create a workplace with "Job satisfaction," "creativity" and "growth opportunities" 	<ul style="list-style-type: none"> Increase the ratio of female managers to at least 12% by April 2025 Ratio of training hours to designated working hours: 12% or more Increase the amount of ordinary profit per hour compared to the previous year 	  

Long-term vision 2035

Utilize limited resources to fill the world with smiles and excitement!
Becoming a corporate group that continuing to challenge and create future value.

FY2035/3

Net Sales **300** billion yen

Ordinary Profit **60** billion yen



Road Map for the next Medium-term Management Plan

Long-term vision
2035

Utilize limited resources to fill the world with smiles and excitement!
Becoming a corporate group that continues to challenge the creation of future value.

Net sales	300 billion yen
Ordinary profit	60 billion yen



Next Medium-term Management Plan
FY2026/3 to FY2028/3

Basic policy
Work to resolve social issues by promoting cooperation and diversification within core business, providing manufacturing through clients' point of view and heart-warming services.

Net sales	135 billion yen
Ordinary profit	27 billion yen
Ordinary profit margin	20%
ROE	10% or more
Equity ratio	Around 45%



Extant Medium-term Management Plan
FY2019/3 to FY2025/3

Basic policy
Providing “a place where people gather and communicate with each other, and create social development and happiness for people”

Net sales	100 billion yen
Ordinary profit	20 billion yen
Ordinary profit margin	20%
ROE	10% or more
Equity ratio	Around 50%

Basic Policy for next Medium-term Management Plan



Work for resolving social issues by promoting cooperation and diversification within core business, providing manufacturing through clients' point of view and heart-warming services.



Quantitative Plan for the next Medium-term Management Plan

Continuing high profitability and growth even after achieving the current medium-term plan.
Invest more actively in business while maintaining financial discipline and develop business with high capital efficiency.

		FY2028/3 Plan
Profit Plan	Net sales	135 billion yen
	Ordinary profit	27 billion yen
Management indicator	Ordinary profit margin	20%
	ROE	10% or more
	Equity ratio	Around 45%



Growth Strategies in the Next Medium-Term Management Plan



Diversify the use of real estate by combining development and services, and expand business domains and areas and accelerate growth

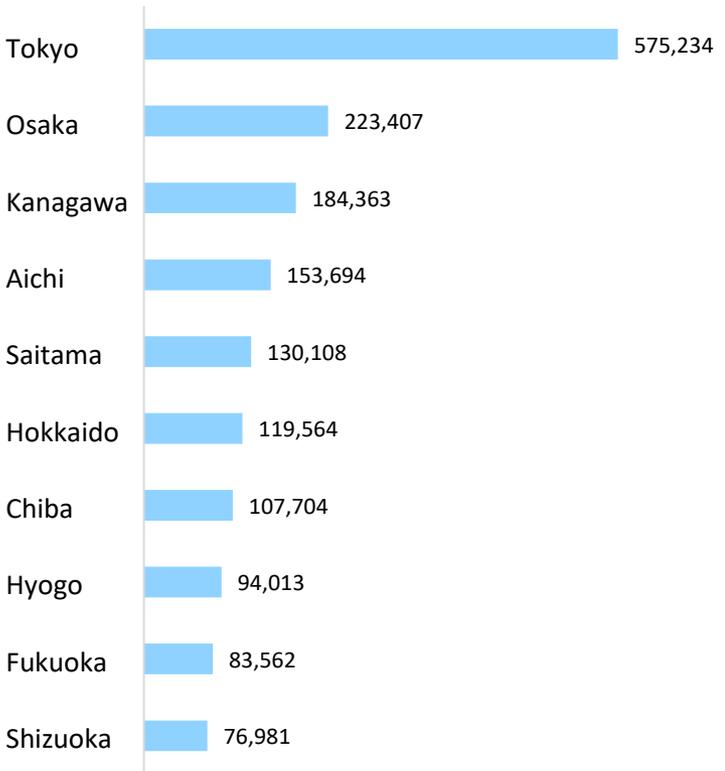
Three markets to focus	Business model	Business domain	Area	Our goal	
Office	Development	Renovation	Tokyo	Contribute to the realization of a sustainable society by utilizing real estate in resource recycling methods.	
		<small>Business domain expansion</small> New construction			
	Services	Real Estate Services	Tokyo		<small>Area expansion</small> Osaka, Nagoya
	Operation	Rental conference rooms	Tokyo		<small>Area expansion</small> Osaka, Nagoya
Hotel	Development	New construction	Nationwide	Expand heartwarming and fun hotels nationwide to grow with local communities.	
		Renovation			
	Operation	Hotel operation			
Residential	Development	<small>Business domain expansion</small> New construction	<small>Area expansion</small> Vietnam	Provide high quality residential environment full of safety, security and comfort to contribute to the development of nations.	
		Renovation	New York		
	Services	Real Estate Services	Vietnam New York		

Number of Corporations by Prefecture and Number of Office Buildings in Tokyo's 23 wards



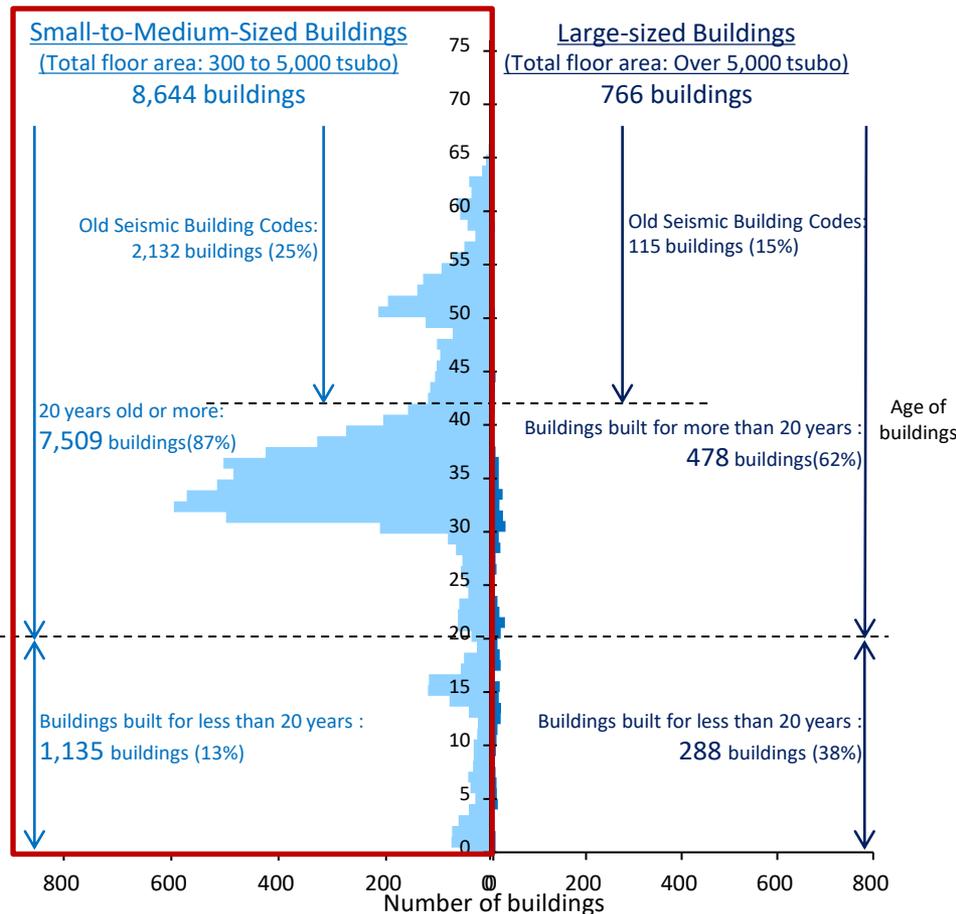
In Tokyo concentrated many companies, demand renovation and rebuilding suppressed waste of resources remains high in while small and medium-sized buildings continue to age.

Top 10 Prefectures in Number of Corporations



Source: Compiled by the Company based on the National Tax Agency's "Number of Corporations by Prefecture".

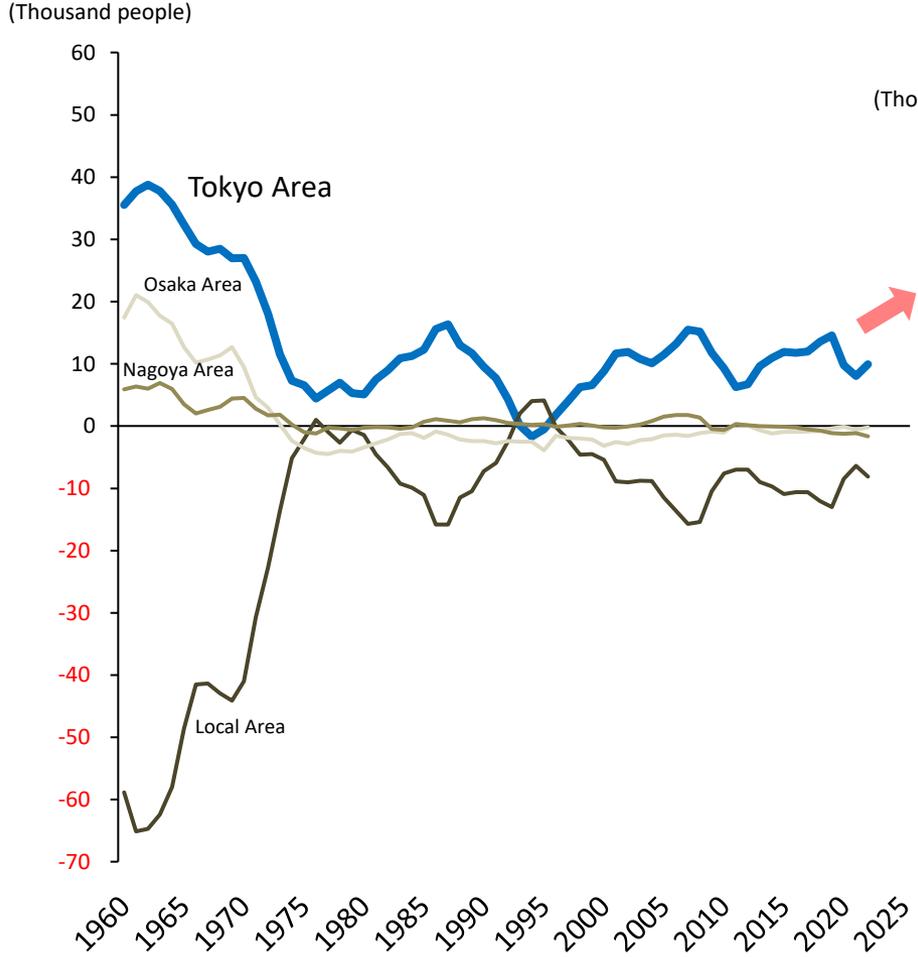
Tokyo 23 cities with 9,410 buildings



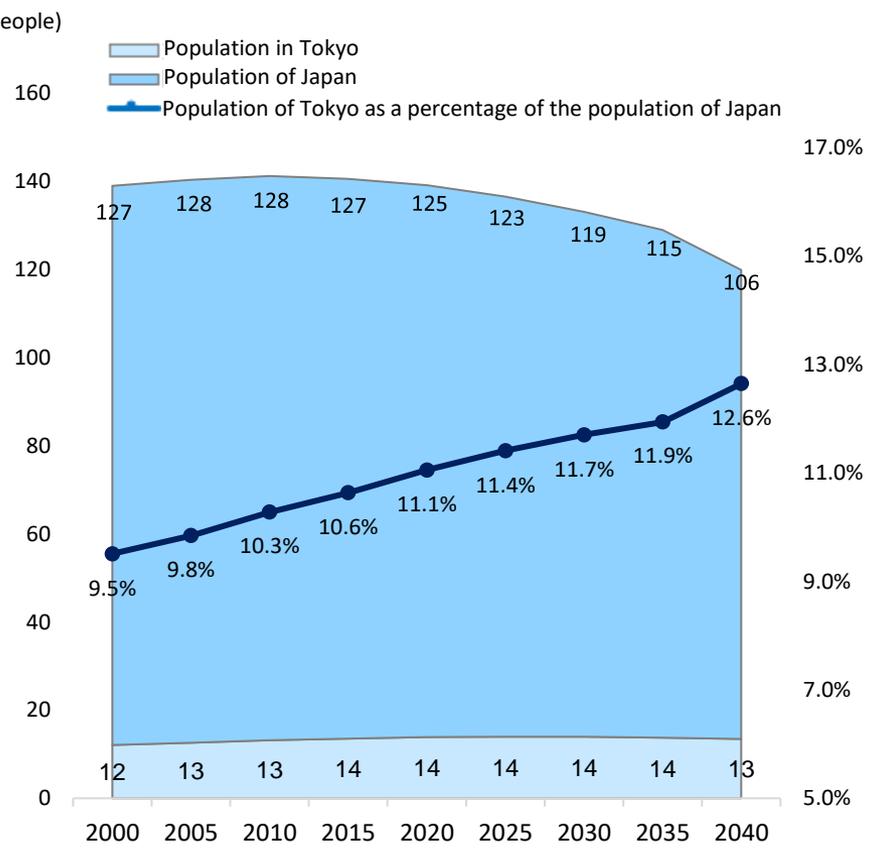
Source : Created by us based on "Tokyo 23 cities Office Pyramid 2023 (based on the number of buildings)" (Xymax Real Estate Institute)

Transfer of Tokyo Area and Japanese Population

While the population of Japan is decreasing, the population of Tokyo is increasing as more people are moving into the Tokyo area.



Ratio of Tokyo population to Japanese population (estimate)



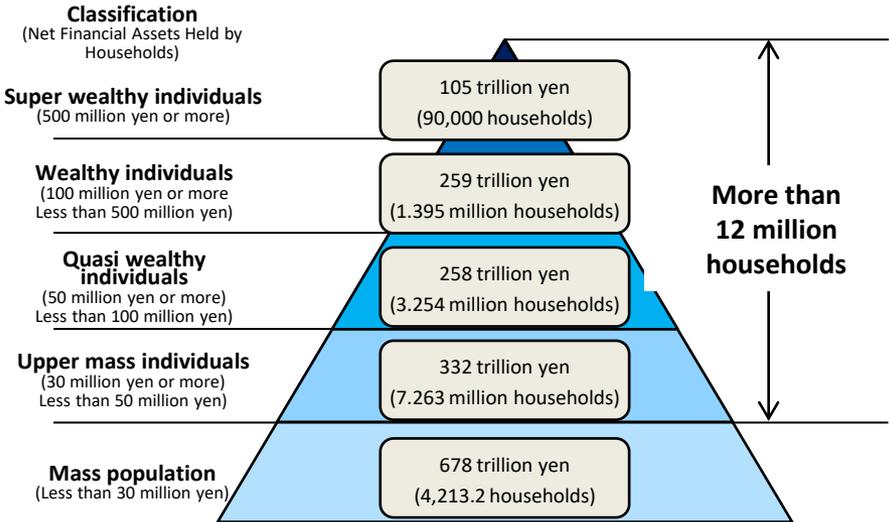
Source: Prepared by the Company based on Statistics Bureau, Ministry of Internal Affairs and Communications, "Number of New Residents by Address Before and After"

Source: Compiled by the Company based on Tokyo Metropolitan Government statistics - "Population of Tokyo (Estimate)."

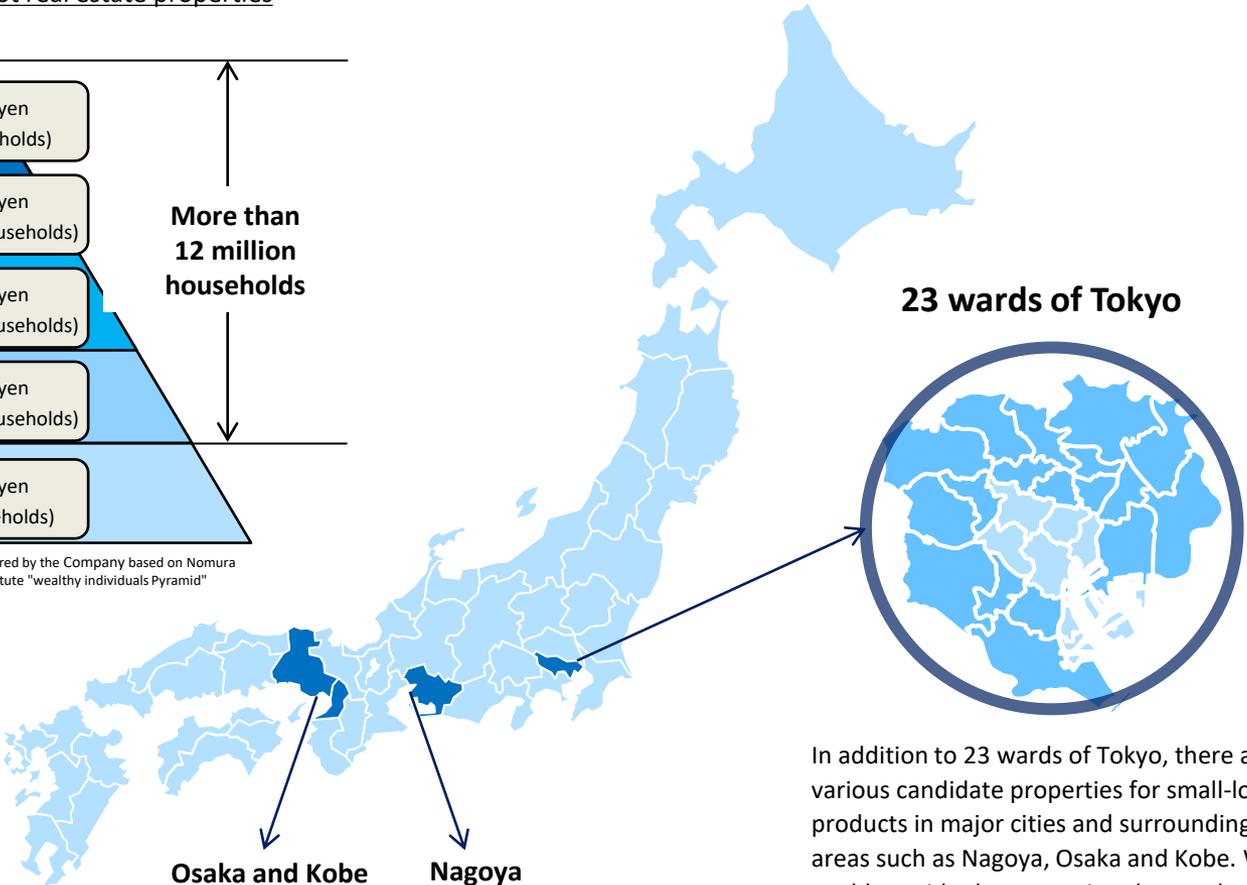
Marketability in small-lot real estate property

Promote commercialization of small-lot real estate properties in major cities. Make proposals meeting needs of investors throughout Japan.

There are more than 12 million households nationwide of potential customers in small-lot real estate properties



Source: Prepared by the Company based on Nomura Research Institute "wealthy individuals Pyramid"



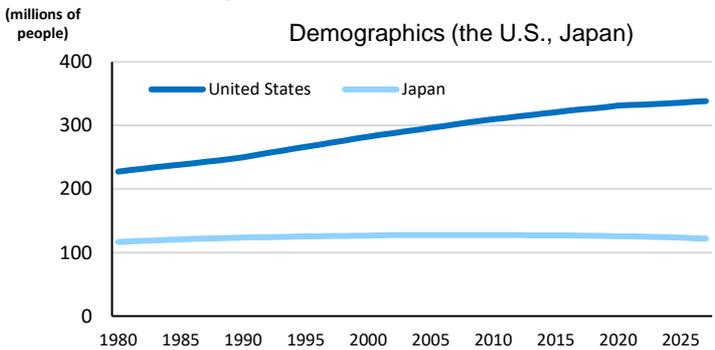
- Small-lot real estate properties
- Nursery school
 - Educational and medical malls
 - Commercial buildings
 - Office buildings
 - Land, etc.
- Provide wide varieties of properties

In addition to 23 wards of Tokyo, there are various candidate properties for small-lot products in major cities and surrounding areas such as Nagoya, Osaka and Kobe. We could provide them meeting the needs of investors nationwide

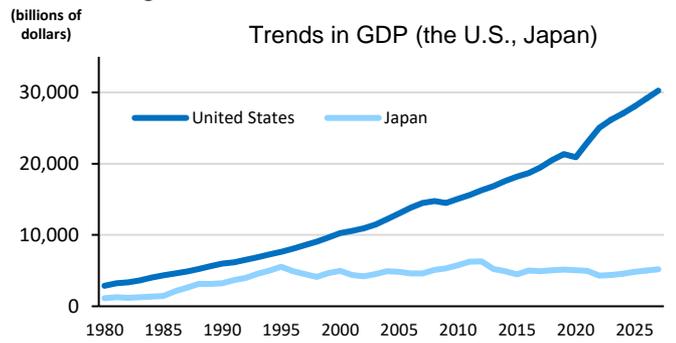
Overseas Markets (the U.S., Vietnam)

Supplying Japan's high-quality residential real estate in the United States (New York) and Vietnam (Danang), where population growth and high growth rates continue

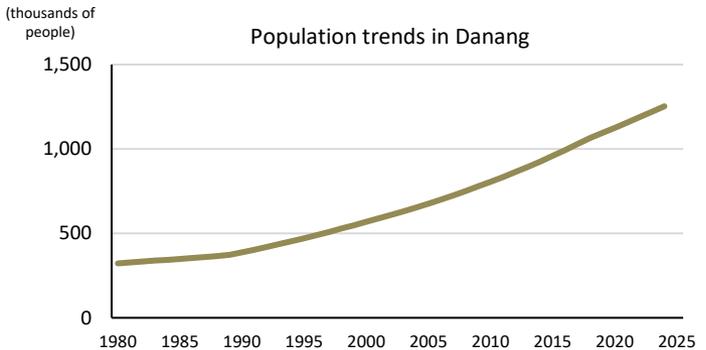
While the population of Japan is decreasing, the population of the United States continues to increase, and there is a high possibility of continued housing demand.



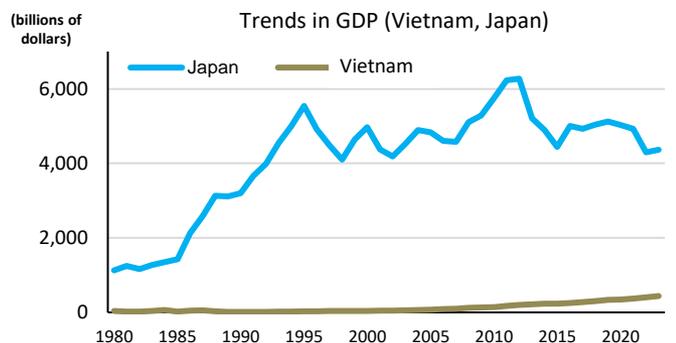
In contrast to Japan, where the growth rate is flat, the U.S. has a very high growth rate, has many jobs, and is expected to continue to have a high demand for real estate.



Da Nang is the third largest city in Vietnam. The population exceeded 1 million in 2017 and has continued to increase since then, and high housing demand is expected in the future.



Although the GDP of Vietnam is lower than that of Japan, the growth rate is higher than that of Japan, and Vietnam is considered to have a high potential for future.

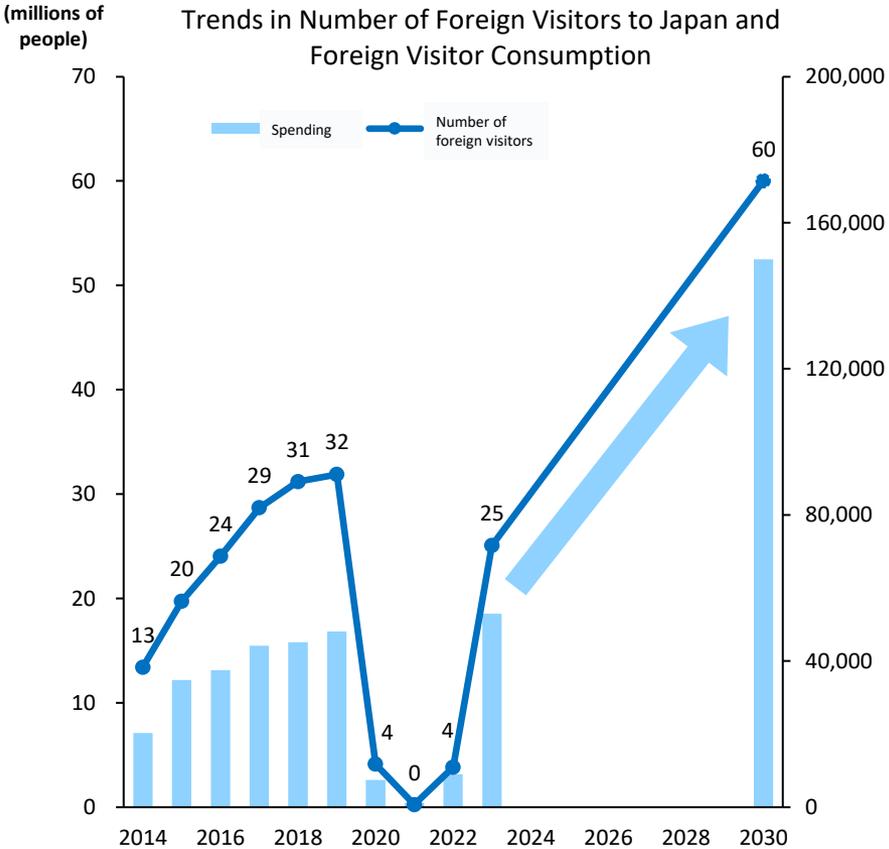
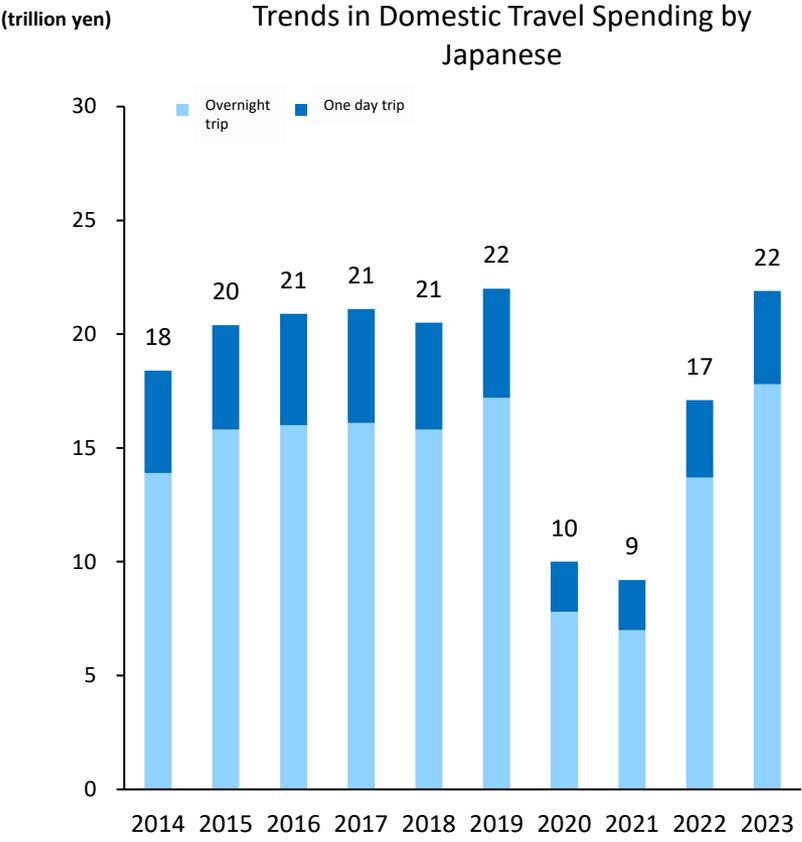


Source: IMF World Economic Outlook database (prepared by the Company)

Demand recovery and growth potential in the hotel market



The recovery in travel demand has been remarkable, and both the number of foreign visitors to Japan and their spending are expected to further expand in the future.



Source: Compiled by the Company based on the Japan Tourism Agency's Travel and Tourism Consumption Trend Survey "Domestic Travel Spending of Japanese"

Source: Compiled by the Company based on the JNTO Statistics on the Number of Foreign Visitors to Japan and the government's targets for the number of foreign visitors to Japan and the amount of consumption

Focus points for the Next Medium-term Management Plan



1 Strengthening human resource base

- Strengthen recruitment and training to enhance human recourse.
- Cultivating human resources as leaders through education and expanding organizations through amoeba division.
- Further evolve into a corporate group that attracts human resource with diversity and our values of altruism regardless of age, sex, or nationality

2 Manufacturing through clients' point of view and heart-warming services

Manufacturing through clients' point of view

- To develop new buildings, hotels, apartments in New York City, and condominiums in Viet Nam through utilizing the creativity cultivated by clients' point of view in Office Replanning and further strengthen.
- Strengthening base of Construction Business through M&A.

Heart-warming services through clients' point of view

- Working closely with building owners to improve long-term problem-solving ability.
- Improving ability of responding to needs of tenants and service users with care and warmth.
- Educate and create an organizational culture to provide heart-warming and enjoyable services that impress hotel guests

3 Cooperation and diversification within core business

Cooperation and diversification within core business (flow-type business)

- Development of New Construction Business that aims to maintain the long-term economic value of buildings through the cooperation with Leasing Management, Property Management, and Construction department.
- Promotion of small-lot real estate property (properties in Osaka and Nagoya in addition to the central Tokyo area)
- Development of apartment replanning in New York and condominium in Vietnam.

Cooperation and diversification within core business (stock-type business)

- Provide further variegate service for real estate to solve clients' problems.
- Increase branches in Tokyo, focus on sub-leases entrusted, and increase entrusted buildings for Property Management.
- Increase operating area in Rental Conference Room Business
- Increase rooms of hotel operation (including M&A).



Desired image of human resources

Human resources with both "the heart of altruism" and "frontier spirit"

Human Resources Development Policy

Develop human resources who can develop new fields with a frontier spirit toward the realization of a sustainable and affluent society together with colleagues who share values of altruism.

We aim to realize a society that can be passed down to future generations by fostering human resources who have the kindness to care for others around them and the strength to maintain personal integrity, and boldly take on challenges in areas where they have no experience. To this end, the pillars of our human assets are exploration, curiosity, self-motivation, autonomy, and respect for and utilization of diversity.

Environmental Improvement Policy

Create a work environment that provides "job satisfaction," "creativity," and "growth opportunities." Create a "co-creation" organization in which all employees set their own goals, work toward those goals with enthusiasm, and continue to create new value based on mutual trust.

- Job satisfaction** — A corporate culture that encourages challenge and growth
- Creativity** — A corporate culture that envisions the future and aims to create new value
- Growth opportunity** — A corporate culture that stimulates the desire to learn and works toward high goals

Human Resources Development Policy

Respect for and utilization of diversity

Environmental Improvement Policy

Creating a workplace with motivation, creativity, and growth opportunities

Measures

- Creation of a work environment suited to each employee's life stage and provision of flexible training opportunities
- Cultivating Ameba leaders for business diversification and organizational expansion
- Establish training programs for the next generation leaders, improve support systems for external training, and increase the ratio of training hours to designated working hours to 10% or more.
- Use of DX, improvement of business processes and individual capabilities, and year-on-year increase in ordinary profit per hour

Key Points

Strengthening the human resource base

Manufacturing from the perspective of customers and heart-warming services

Promotion of core business tie-ups and diversification

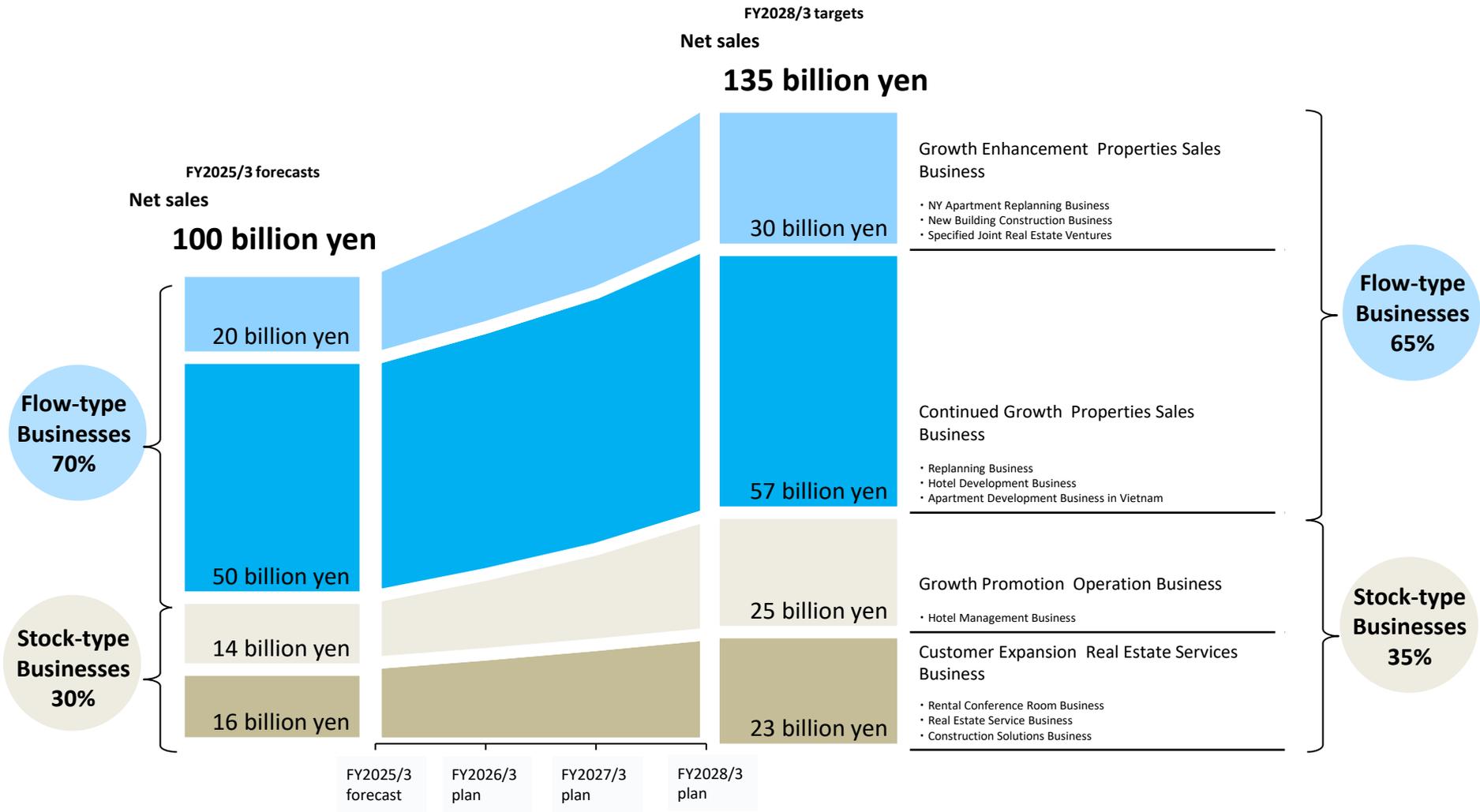
Basic Policies of the next Medium-Term Management Plan

Working to resolve social issues by promoting core business tie-ups and diversification through customer-oriented manufacturing and heart-warming services

Diversification of Flow-type Business and Expansion of Stock-type Business



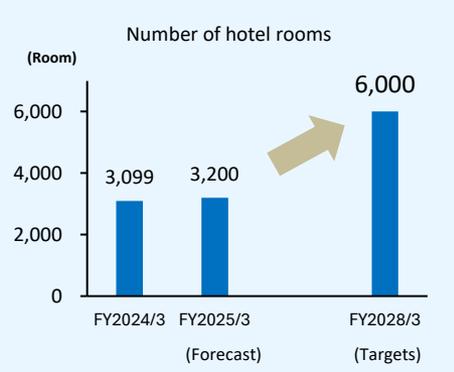
As we expand our business areas, we will diversify our flow-type businesses and increase the sales ratio of our stock-type businesses.



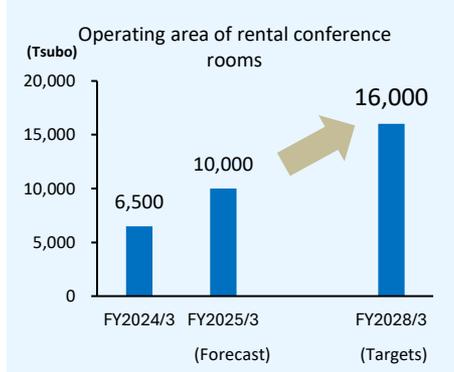
Expanding the Business Base and Customer Base of Stock-Type Business



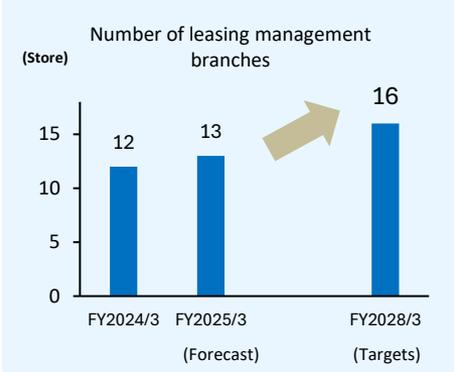
Accelerate growth of stock-type businesses and strengthen the stable earnings base of the Group as a whole



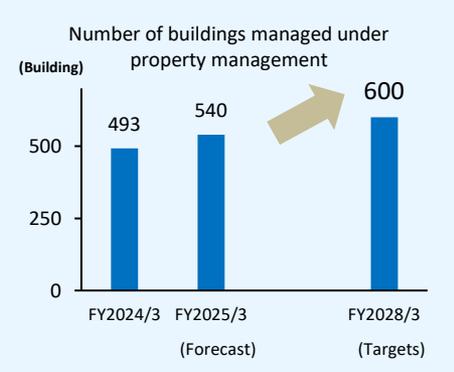
Promote development and M&A, aiming for 10,000 rooms



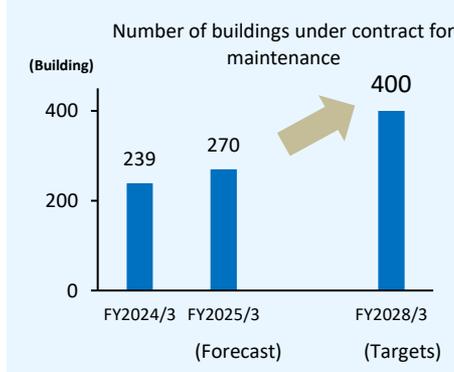
In addition to promoting business in the Tokyo area, planning to expand business in the Kansai area



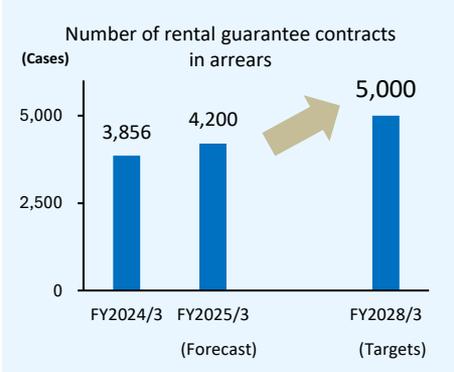
Strengthening community-based branch network in central Tokyo
Further improve our ability to solve customer problems



Increase the number of entrusted buildings in central Tokyo with the aim of increasing the number of entrusted buildings to 1,000 by 2035



Aiming to "Make Tokyo the Most Beautiful City in the World," increase the number of entrusted buildings for cleaning, sanitation and safety



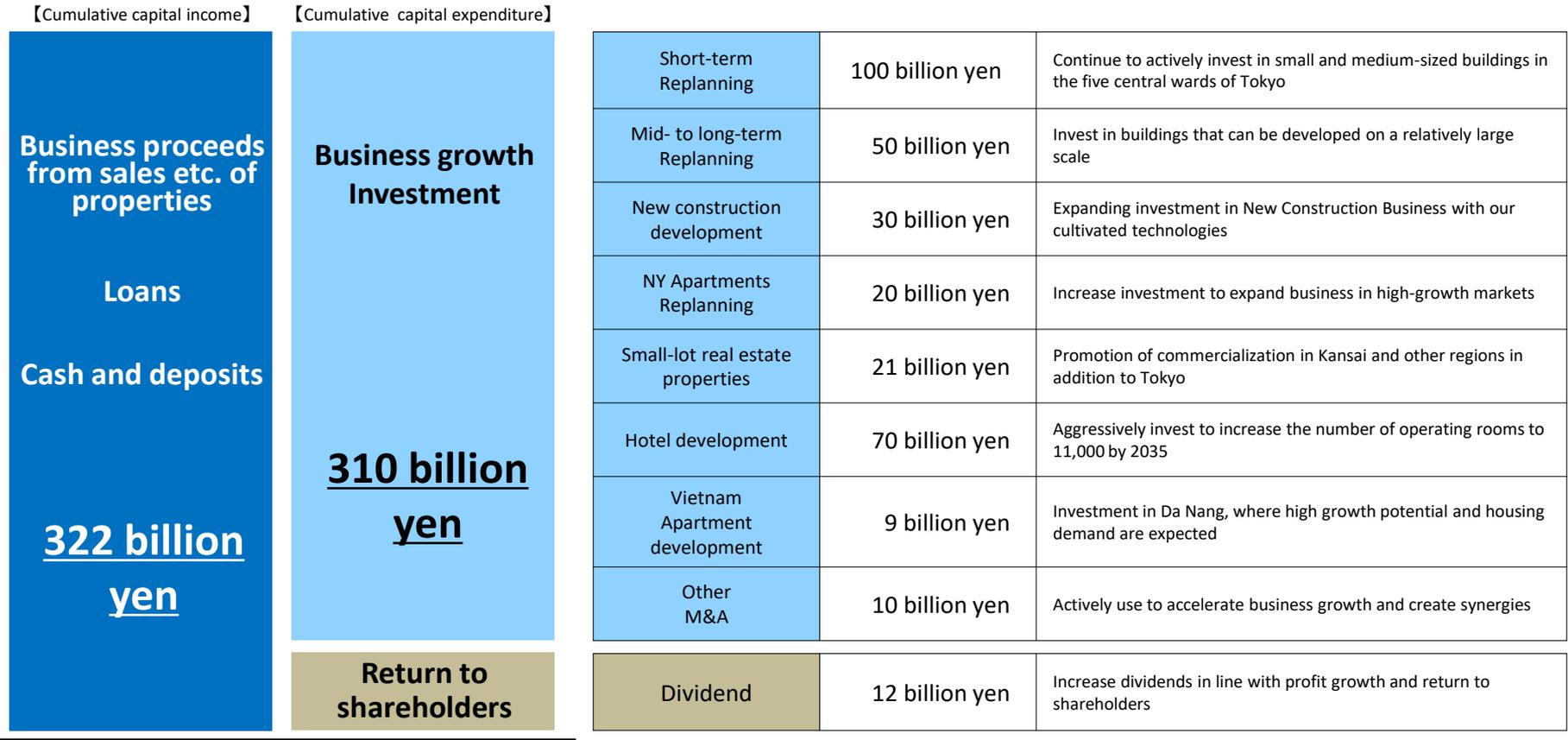
Specializing in Rent Guarantee Business for commercial buildings
Focusing on new acquisitions and contract growth

Aggressive Investment for Future Business Growth



Actively invest in growing fields while paying attention to the capital cost, focusing on the profitability and turnover of each business.

Total investment in the next Medium-term Management Plan (FY2026/3-FY2028/3): will be 310 billion yen

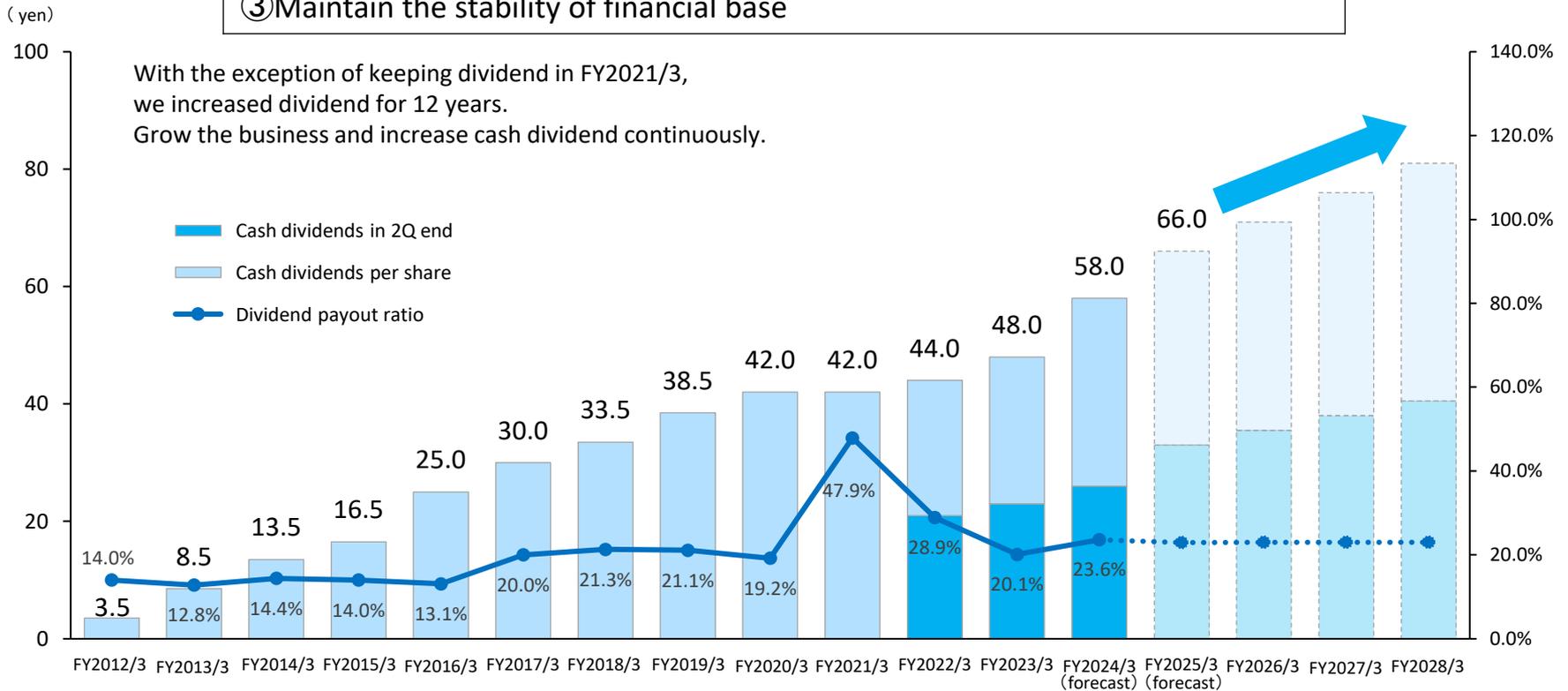


* From FY3 / 25 to end-FY3 / 27, conversion of convertible bonds into shares is expected to progress at the end of each fiscal year, resulting in increased number of shares issued and outstanding.

Shareholders Return

Basic Policy for Shareholder Return

- ① Strive to provide long-term and stable shareholder return
- ② Secure investment funds for future growth
- ③ Maintain the stability of financial base



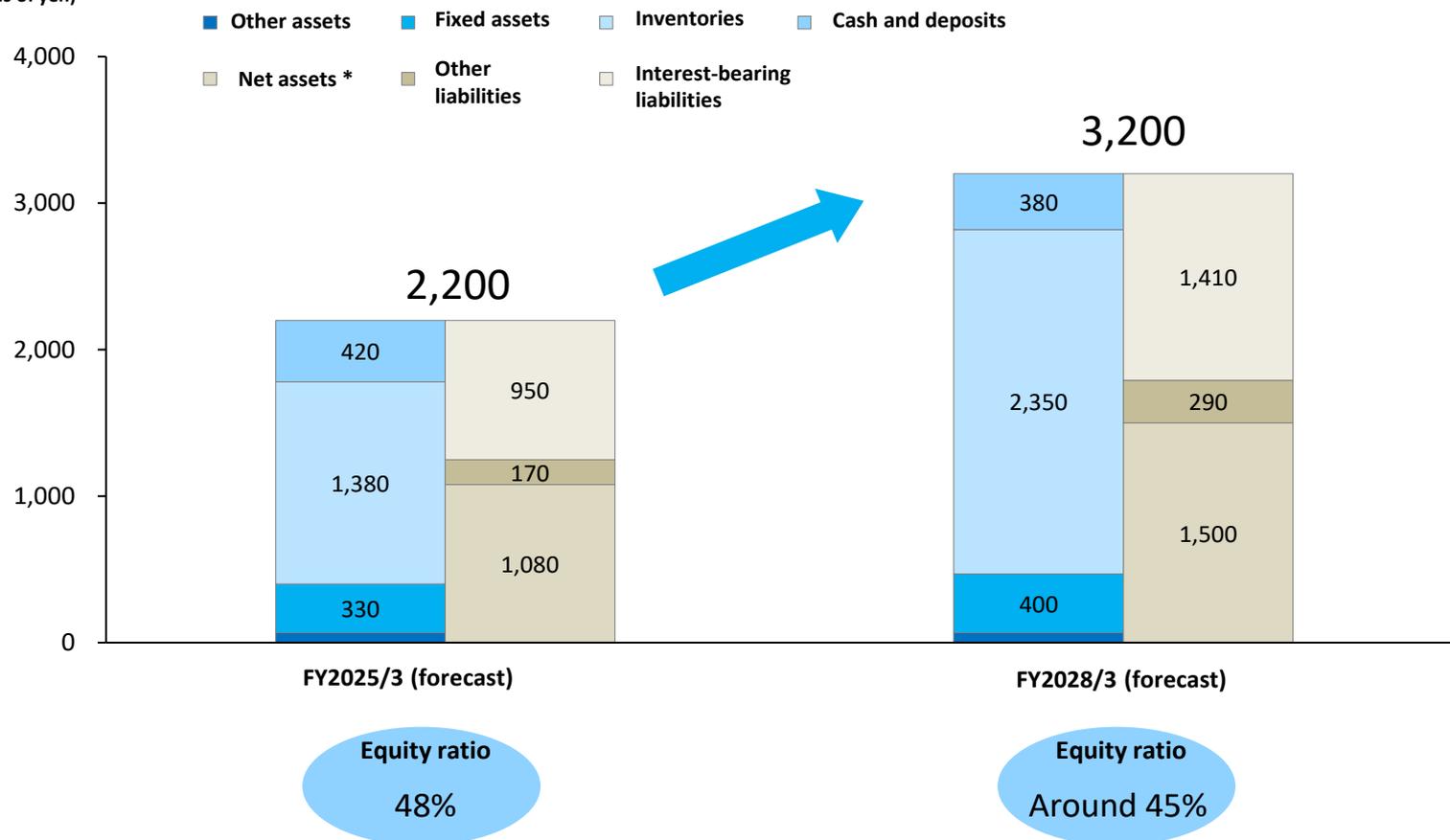
※1 Interim dividend started from FY2022/3

※2 Dividends are anticipated in expectation of the progress of conversion of CB to stocks at the end of each period from FY25/3 to the end of FY27/3.

Simulation of Balance Sheet

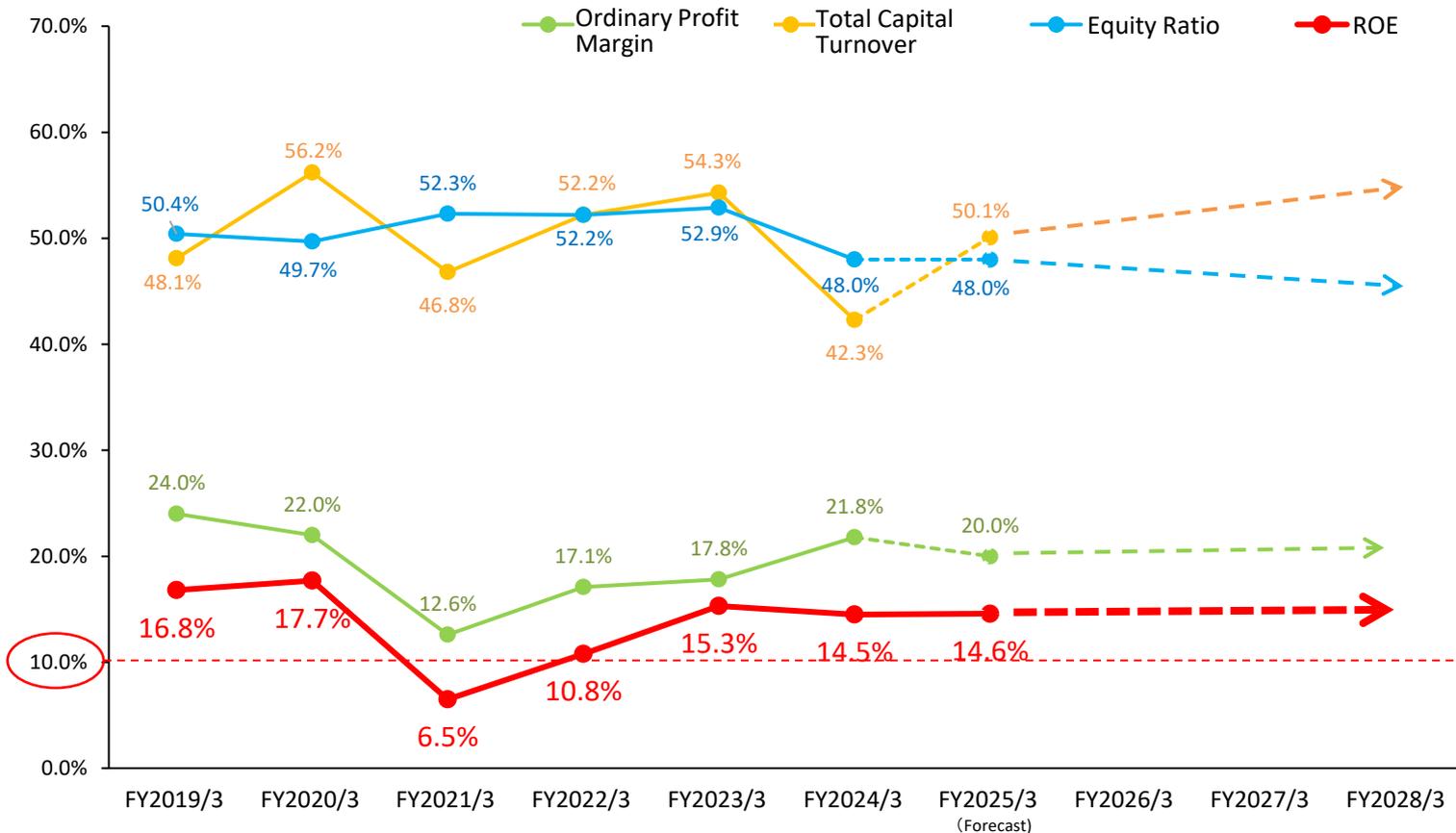
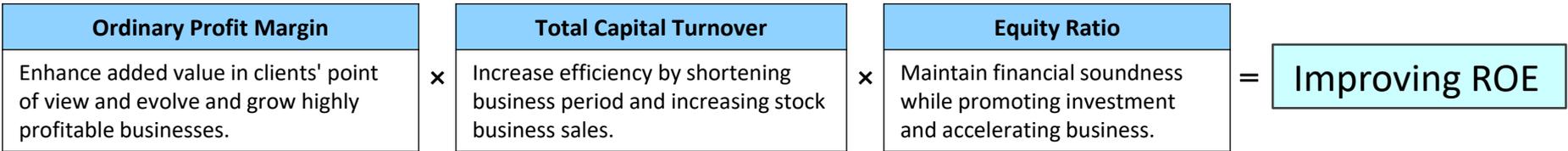
Expand total assets by investing more aggressively for future business growth while maintaining financial discipline

(100 millions of yen)

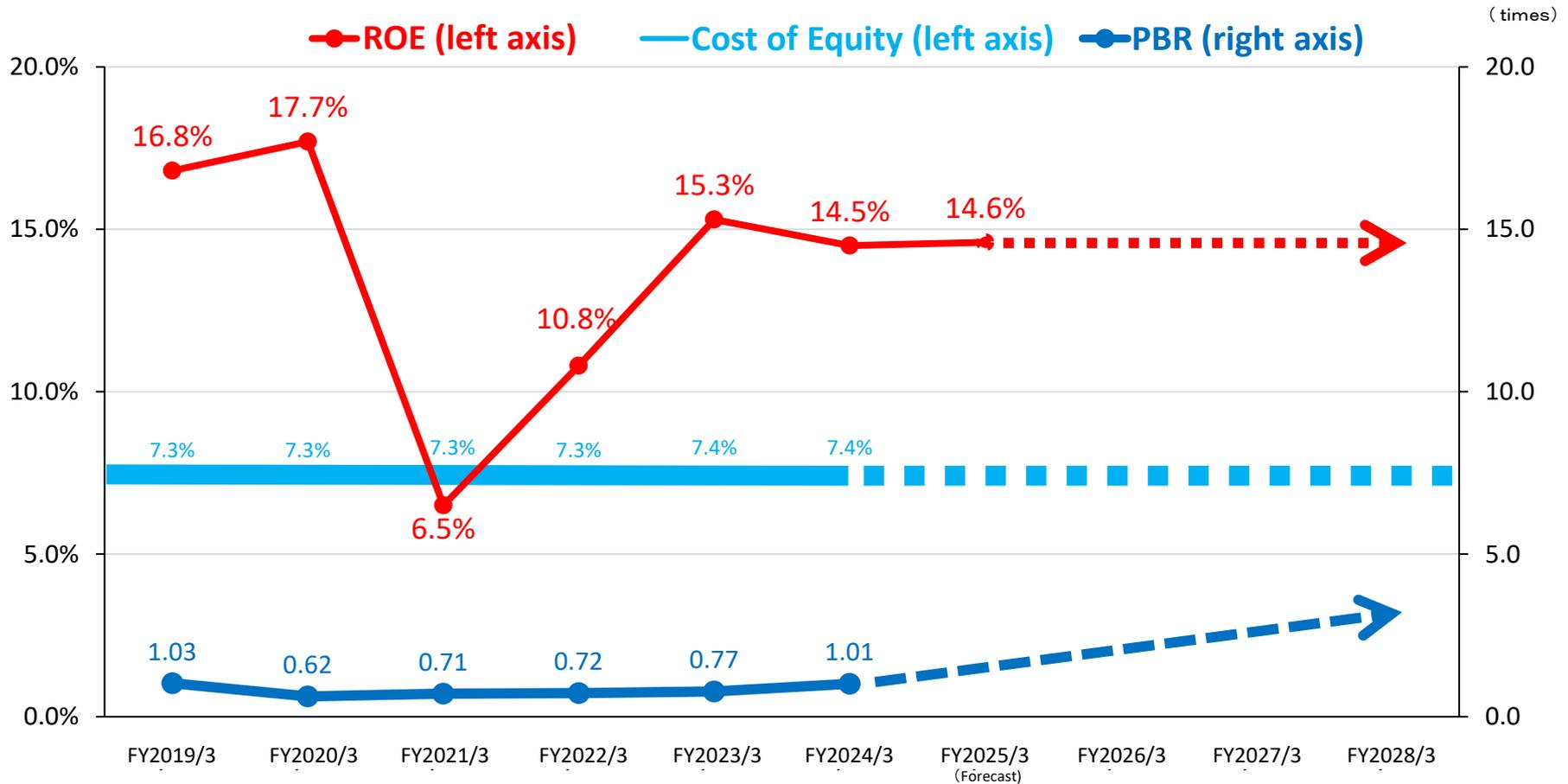


* From FY2025/3 to end-FY2027/3, conversion of convertible bonds into shares is expected to progress at the end of each fiscal year.

Trends for Each Indicator and Initiatives for ROE Improvement



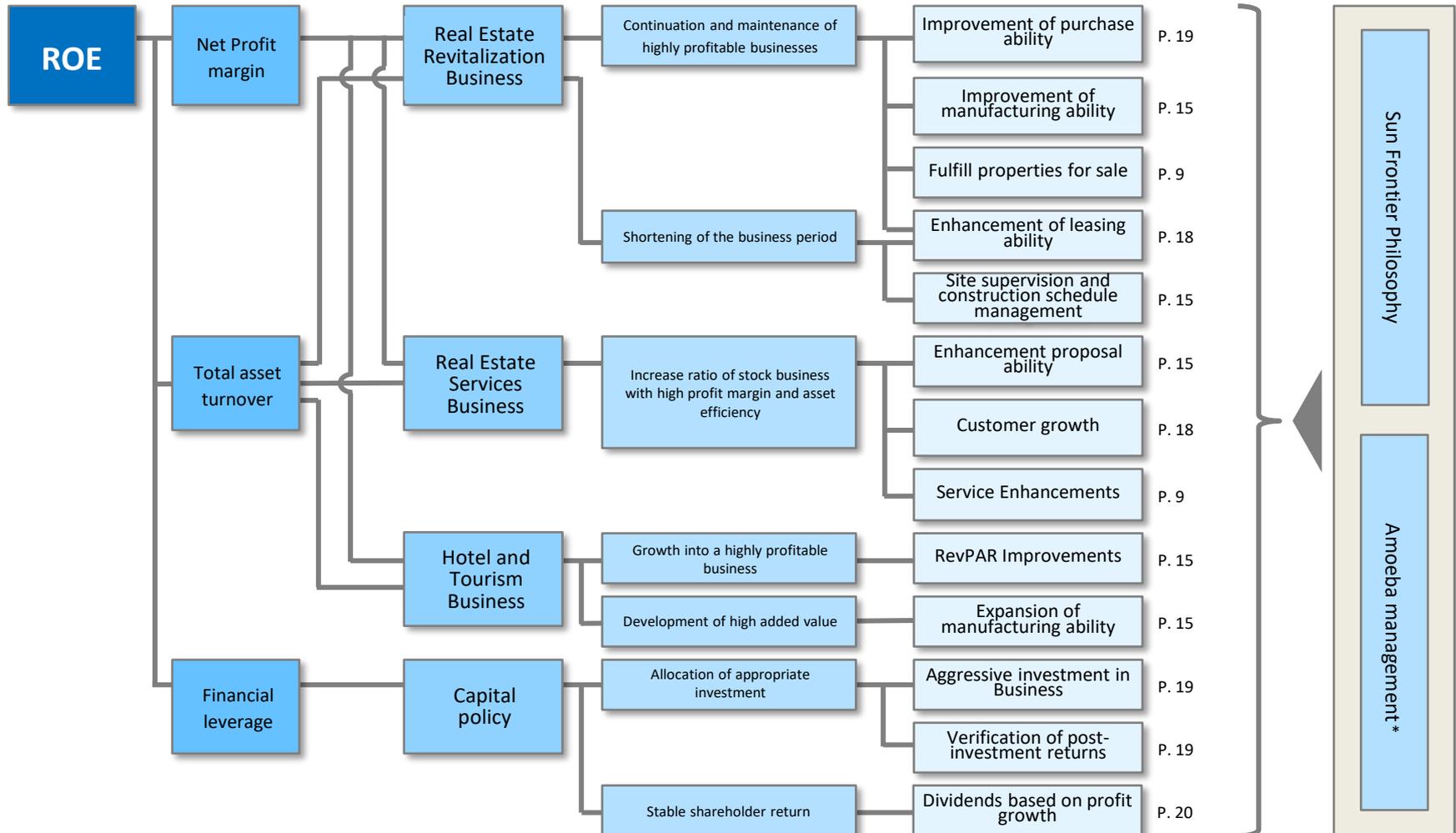
Improve PBR by the initiatives for ROE Improvement



※Cost of Equity is calculated by Capital Asset Model. Cost of Equity will be around 7 to 8%.

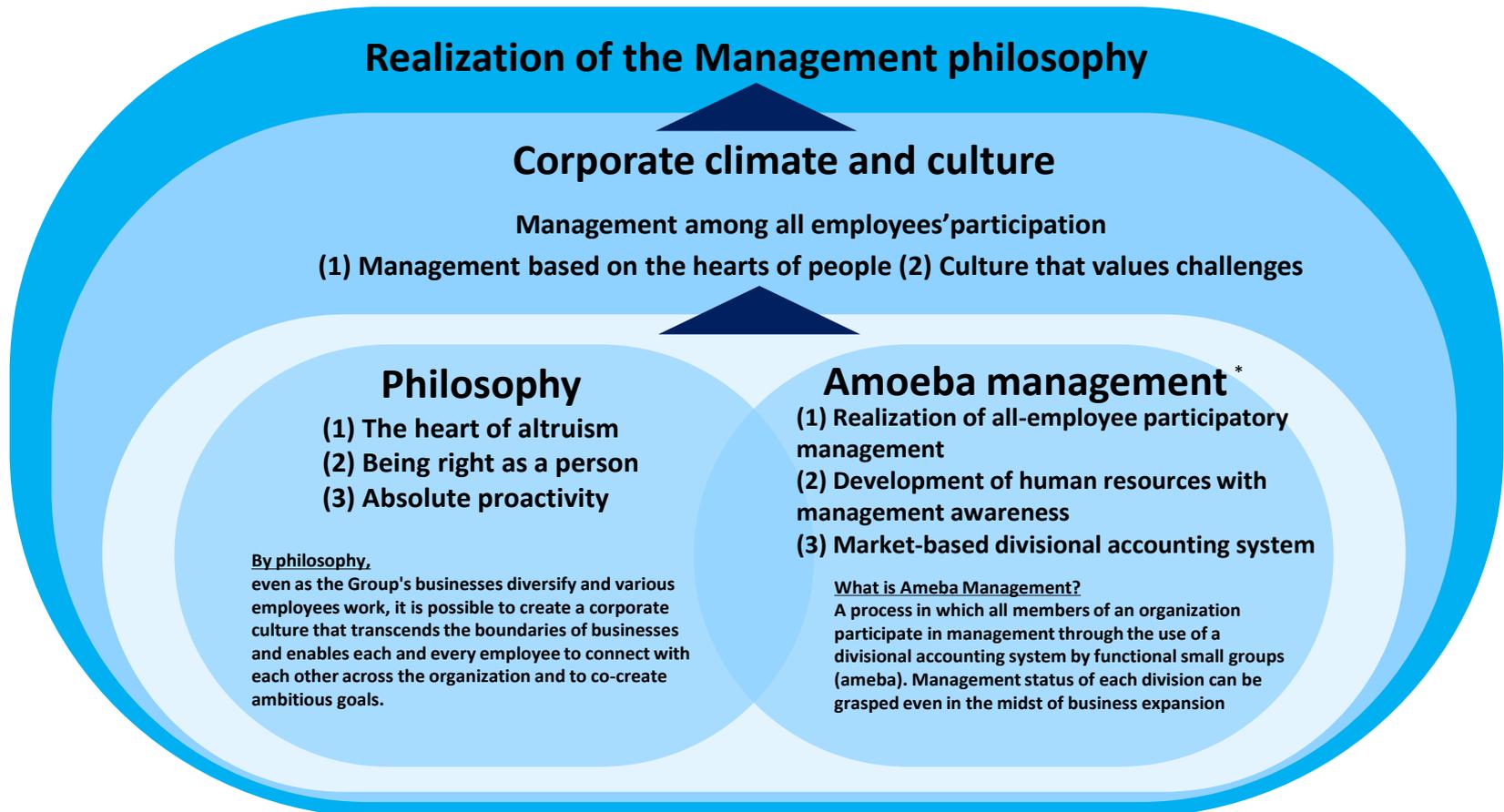
Driver to improve ROE

Keep employees in high engagement through Sun Frontier Philosophy and Ameoba Management. Promoting Business by the style of “All join to Management”.



* Ameoba management is the registered trademark of KYOCERA Corporation.

Create a good corporate climate and culture based on the two wheels of Philosophy and Amoeba Management to realize our Management philosophy.



* Amoeba management is the registered trademark of KYOCERA Corporation.

Strengthening IR Activities

By expanding IR activities, we aim to make more conversation with capital market actively.

IR activities		
Presentation of financial results	Held every quarter by President Representative Director, Seichi Saito.	Website for on-demand broadcast (including Q&A) https://www.sunfrt.co.jp/ir_info/ir_doc/on-demand.html
Individual IR meetings	Conducted individually as needed. (mainly handled by IR staff).	FY2024/3: 68 times (FY2023/3: 61 times)
Property visit	A hotel visit(Hiyori Hotel Maihama) held on July 12, 2023 for sell-side analysts and institutional investors.	
Web sites for investors	FISCO: https://web.fisco.jp/platform/companies/0893400	
Investor briefings	Participated in a seminar for individual investors hosted by the Securities Analysts Association of Japan (To be held on March 12, 2024 at the Nikkei Kayabacho Conference Room)	

Disclosed materials		
Financial Results	Disclose Japanese and English version simultaneously. Disclose Chinese version within a week after Japanese.	Website (IR Library) Japanese: https://www.sunfrt.co.jp/ir_info/ir_doc/statement-of-accounts/ English: https://www.sunfrt.co.jp/en/ir_info/ir_doc/statement-of-accounts/ Chinese: https://www.sunfrt.co.jp/ch/ir_info/ir_doc/
IR Presentation	Disclose Japanese, English version and Chinese version simultaneously.	
Annual Securities Report	Disclose Japanese and English version.	Japanese: https://www.sunfrt.co.jp/ir_info/ English: https://www.sunfrt.co.jp/en/ir_info/ir_doc/annual_securities_report/
Notice of General Meeting of Shareholders	Disclose Japanese and English version.	Japanese: https://www.sunfrt.co.jp/ir_info/annual_general_meeting/ English: https://www.sunfrt.co.jp/en/ir_info/annual_general_meeting/
Anaylist Report	FISCO 、 Shared Research	Japanese: https://www.sunfrt.co.jp/ir_info/ English: https://www.sunfrt.co.jp/en/ir_info/

Shareholder benefit program	
Outline	Discount coupons for hotels operated by our group companies based on the number and period of shares held.
Details and facilities available for use	Shareholder benefit program website https://www.sunfrt.co.jp/ir_info/stockholder_benefit_plan/

Thank you for your continued support.

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- ◆ Although we have made every effort to ensure the contents of this document, we can not guarantee their accuracy or certainty. Please note that they are subject to change or removal without notice.

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