

## 2024 Annual Business Survey

### The Second Tabulation

#### - Tabulation of enterprises, etc. for ABS (All Industry Enterprise)

#### I Status of Sales and added value

##### 1. Sales and added value

##### (1) Status by industry division

(a) Sales in Japan in 2023 was 1,930.5669 trillion yen. Looking at sales by industry division, sales was the largest for “Wholesale and Retail Trade” at 521.0811 trillion yen, (27.0% of the total industries) followed by “Manufacturing” at 462.9343 trillion yen (24.0%) (Table I-1, Figure I-1).

(b) Added value in Japan in 2023 was 387.7038 trillion yen. Looking at added value by industry division, added value was the largest for “Manufacturing” at 83.3995 trillion yen, (21.5% of the total industries) followed by “Medical, Health Care and Welfare” at 77.8757 trillion yen (20.1%) (Table I-1, Figure I-1).

Table I-1: Sales and added value by industry division

Industry Division	Sales			Added value <sup>*2</sup>			(Reference1) Added value ratio <sup>*3</sup>	
	2022 <sup>*1</sup>	2023	Rate of change (%)	2022 <sup>*1</sup>	2023	Rate of change (%)	2022 <sup>*1</sup>	2023
	(million yen)	(million yen)		(million yen)	(million yen)		(%)	(%)
Total	1,812,954,324	1,930,566,920	6.5	323,632,703	387,703,827	19.8	17.9	20.1
Agriculture, Forestry and Fisheries	6,435,404	6,791,583	5.5	1,139,706	1,235,733	8.4	17.7	18.2
Mining and Quarrying of Stone and Gravel	2,441,489	2,382,202	▲ 2.4	1,005,489	1,010,942	0.5	41.2	42.4
Construction	123,402,876	128,488,774	4.1	24,267,823	24,771,480	2.1	19.7	19.3
Manufacturing	453,536,630	462,934,252	2.1	81,425,172	83,399,542	2.4	18.0	18.0
Electricity, Gas, Heat Supply and Water	57,031,971	49,979,392	▲ 12.4	2,376,058	6,139,763	158.4	4.2	12.3
Information and Communications	79,605,242	85,388,198	7.3	20,922,736	22,243,271	6.3	26.3	26.0
Transport and Postal Services	72,747,148	74,245,050	2.1	17,260,396	18,837,487	9.1	23.7	25.4
Wholesale and Retail Trade	505,978,970	521,081,057	3.0	48,357,128	50,148,407	3.7	9.6	9.6
Finance and Insurance	138,566,013	165,427,101	19.4	18,357,581	22,465,928	22.4	13.2	13.6
Real Estate and Goods Rental and Leasing	63,035,499	66,312,273	5.2	13,435,748	14,261,333	6.1	21.3	21.5
Scientific Research, Professional and Technical Services	49,103,460	51,529,490	4.9	20,775,169	20,740,918	▲ 0.2	42.3	40.3
Accommodations, Eating and Drinking Services	21,595,174	24,899,685	15.3	6,865,620	8,535,577	24.3	31.8	34.3
Living-Related and Personal Services and Amusement Services	32,537,111	35,241,488	8.3	5,645,113	6,155,439	9.0	17.3	17.5
Education, Learning Support	17,701,517	18,130,429	2.4	8,143,177	8,194,463	0.6	46.0	45.2
Medical, Health Care and Welfare	137,296,017	184,817,994	34.6	32,504,892	77,875,651	139.6	23.7	42.1
Compound Services	7,854,792	7,686,399	▲ 2.1	3,105,984	2,970,222	▲ 4.4	39.5	38.6
Services, n.e.c.	44,085,014	45,231,553	2.6	18,044,911	18,717,671	3.7	40.9	41.4
Total (exclude “Social insurance organizations”) <sup>*4</sup>	1,729,226,650	1,799,373,996	4.1	319,960,274	338,462,671	5.8	18.5	18.8
Medical, Health Care and Welfare (exclude “Social insurance organizations”) <sup>*4</sup>	53,568,343	53,625,070	0.1	28,832,463	28,634,495	▲ 0.7	53.8	53.4

\*1 The figures for 2022 have been re-tabulated based on the published values according to the Japan Standard Industrial Classification (13th revision) and reclassified according to the Japan Standard Industrial Classification (14th revision) applied from the 2024 Annual Business Survey (with sales and added value figures for 2023).

For details on the Japan Standard Industrial Classification (14th revision), please refer to the URL below.

<[https://www.soumu.go.jp/english/dgpp\\_ss/seido/sangyo/index14.htm](https://www.soumu.go.jp/english/dgpp_ss/seido/sangyo/index14.htm)>

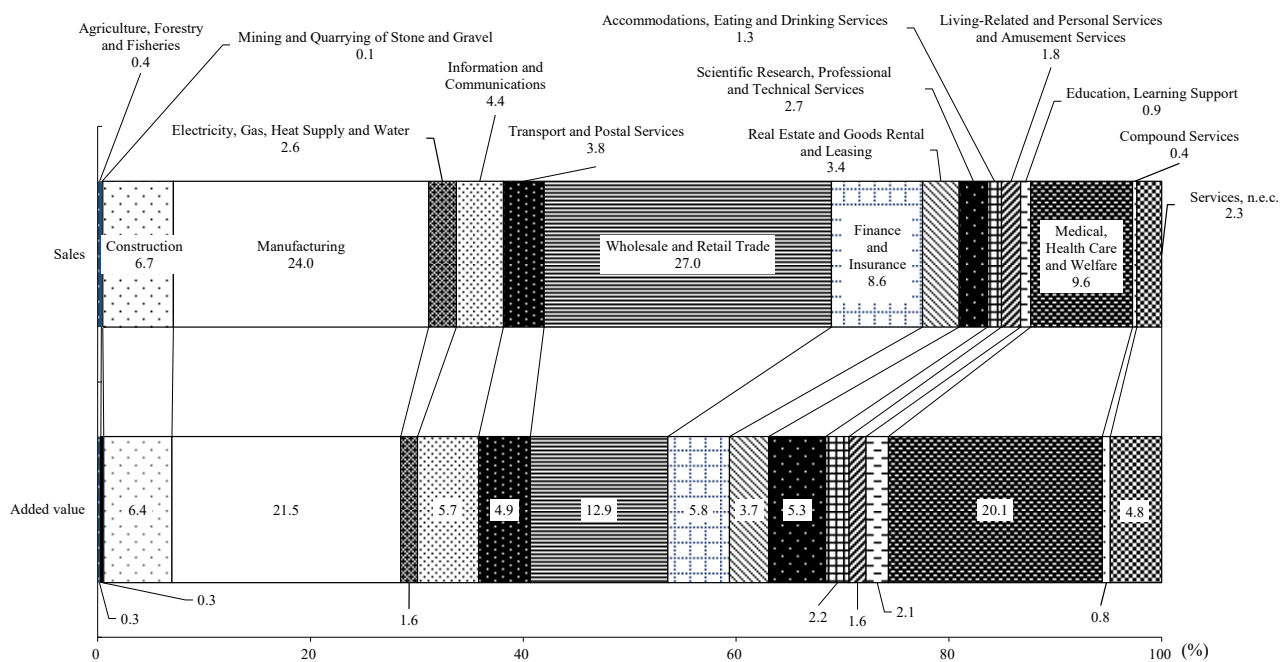
\*2: “Added value” in this survey is calculated using the following formula:

$$\text{Added value} = \text{Sales} - \text{Total expenses} + \text{Total wages and salaries} + \text{Taxes and public charges}$$

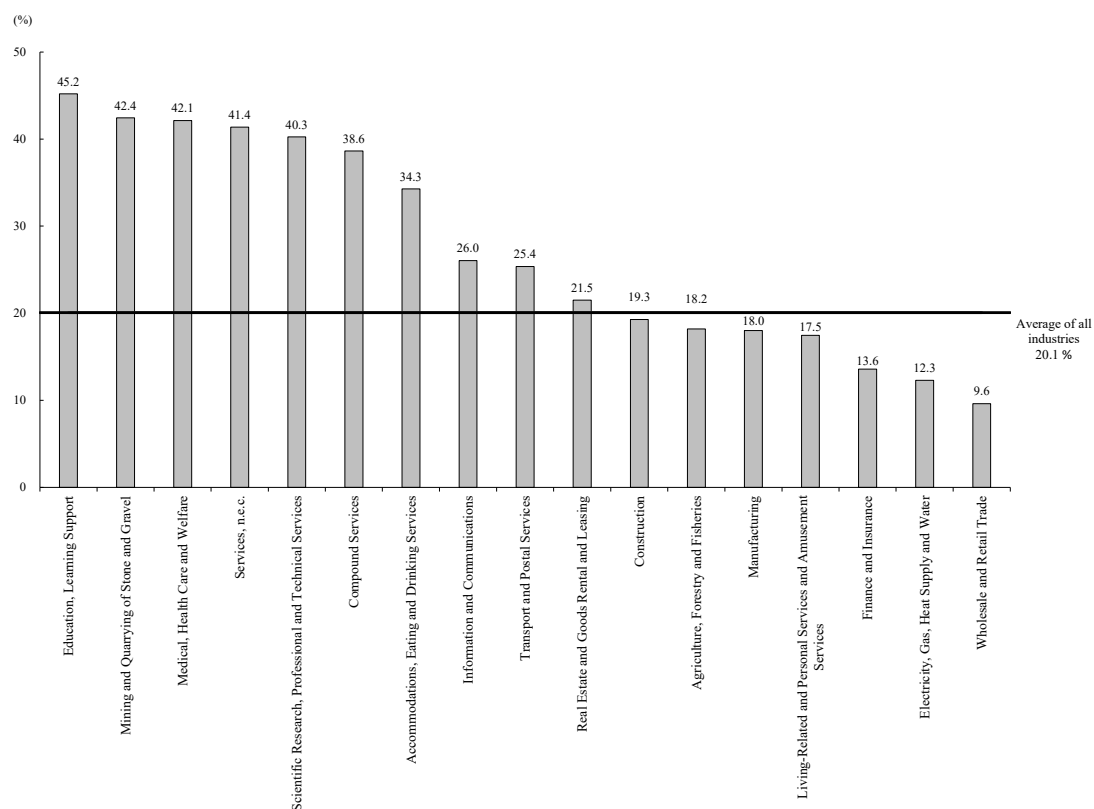
\*3: Added value ratio, which is a reference, is a percentage of the added value in the sales.

\*4: The figures exclude industry group: “851 Social insurance organizations,” where changes in sales and added value due to changes in pension investment income, etc. are significant.

Figure I-1: Composition ratio of sales and added value by industry division



(Reference Figure) Added value ratio by industry division



(2) Status by sales size

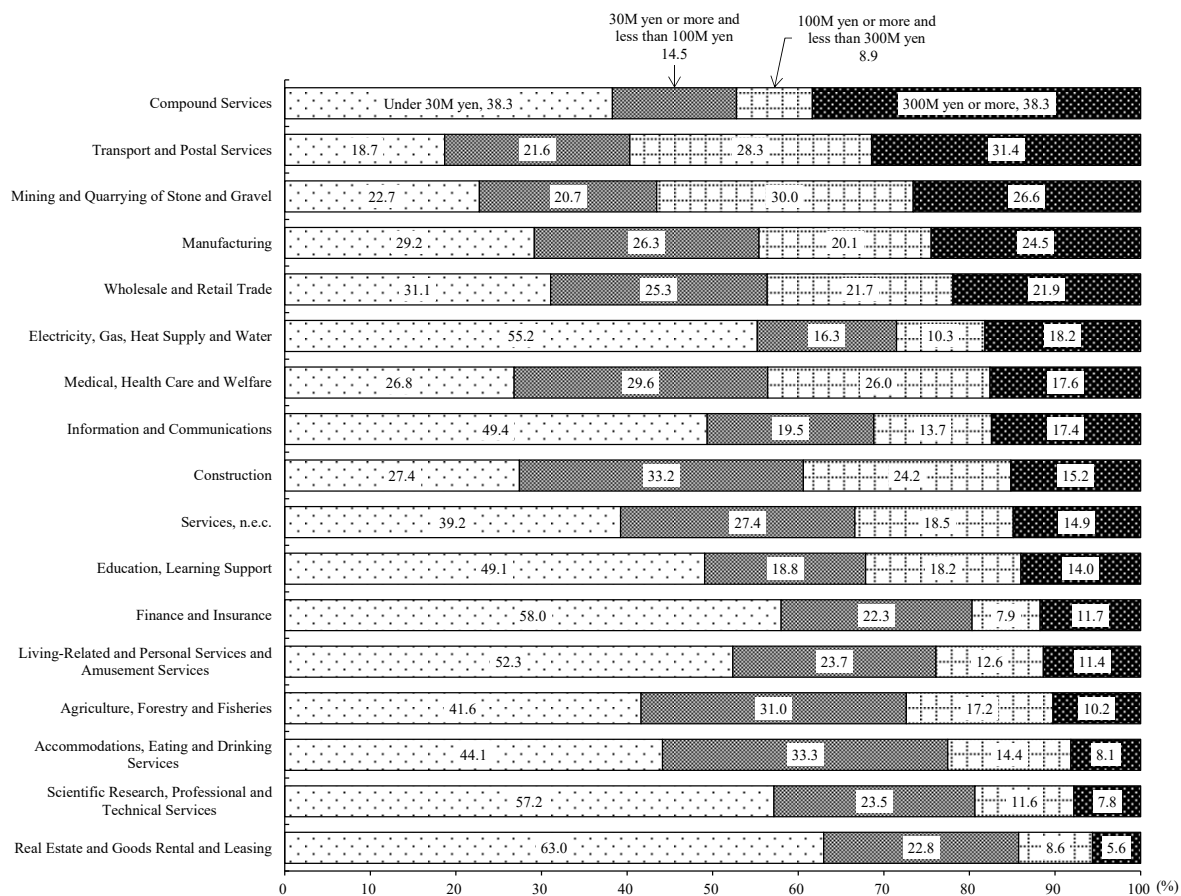
Looking at the ratio of the number of enterprises, etc. with “sales of 300 million yen or more” by industry division, the ratio was the largest for “Compound Services” at 38.3%, followed by “Transport and Postal Services” at 31.4%, and “Mining and Quarrying of Stone and Gravel” at 26.6%.

On the other hand, the ratio was the smallest for “Real Estate and Goods Rental and Leasing” at 5.6%, followed by “Scientific Research, Professional and Technical Services ” at 7.8%, and “Accommodations, Eating and Drinking Services” at 8.1% (Table I-2, Figure I-2).

Table I-2: Number of enterprises, etc. by industry division and sales size

Industry Division	Number of enterprises, etc.								
		Under 30M yen		30M yen or more and less than 100M yen		100M yen or more and less than 300M yen		300M yen or more	
		Number of enterprise, etc.	Percentage in the number of enterprises, etc. by industry (%)	Number of enterprise, etc.	Percentage in the number of enterprises, etc. by industry (%)	Number of enterprise, etc.	Percentage in the number of enterprises, etc. by industry (%)	Number of enterprise, etc.	Percentage in the number of enterprises, etc. by industry (%)
Total	2,010,931	769,969	38.3	536,241	26.7	377,801	18.8	326,920	16.3
Agriculture, Forestry and Fisheries	36,658	15,261	41.6	11,359	31.0	6,287	17.2	3,751	10.2
Mining and Quarrying of Stone and Gravel	1,332	303	22.7	276	20.7	399	30.0	354	26.6
Construction	324,818	89,059	27.4	107,787	33.2	78,733	24.2	49,239	15.2
Manufacturing	241,779	70,479	29.2	63,501	26.3	48,627	20.1	59,172	24.5
Electricity, Gas, Heat Supply and Water	6,297	3,478	55.2	1,024	16.3	649	10.3	1,146	18.2
Information and Communications	61,398	30,301	49.4	11,968	19.5	8,438	13.7	10,691	17.4
Transport and Postal Services	58,782	10,977	18.7	12,718	21.6	16,610	28.3	18,477	31.4
Wholesale and Retail Trade	426,676	132,560	31.1	107,950	25.3	92,582	21.7	93,584	21.9
Finance and Insurance	28,615	16,598	58.0	6,385	22.3	2,271	7.9	3,361	11.7
Real Estate and Goods Rental and Leasing	231,992	146,075	63.0	52,902	22.8	19,975	8.6	13,040	5.6
Scientific Research, Professional and Technical Services	131,207	74,997	57.2	30,825	23.5	15,186	11.6	10,199	7.8
Accommodations, Eating and Drinking Services	96,323	42,517	44.1	32,102	33.3	13,863	14.4	7,841	8.1
Living-Related and Personal Services and Amusement Services	69,778	36,522	52.3	16,561	23.7	8,771	12.6	7,924	11.4
Education, Learning Support	35,458	17,397	49.1	6,665	18.8	6,439	18.2	4,957	14.0
Medical, Health Care and Welfare	148,411	39,756	26.8	43,994	29.6	38,554	26.0	26,107	17.6
Compound Services	2,183	836	38.3	316	14.5	194	8.9	837	38.3
Services, n.e.c.	109,224	42,853	39.2	29,908	27.4	20,223	18.5	16,240	14.9

Figure I-2: Composition ratio of number of enterprises, etc. by industry division and sales size



(3) Status of annual sales of goods

(a) Looking at the ratio of the annual sales of goods in sales by industry division, the ratio was the largest for “Wholesale and Retail Trade” at 94.3%, followed by “Compound Services” at 30.8%, and “Manufacturing” at 6.8% (Table I-3).

(b) Looking at the ratio of the wholesale trade amount in sales by industry concerning industries other than “Wholesale and Retail Trade,” the ratio was the largest for “Compound Services” at 8.3%, followed by “Manufacturing” at 6.4%, and “Agriculture, Forestry and Fisheries ” 3.3%. Looking at the ratio of the retail trade amount in sales, the ratio was largest for “Compound Services” at 22.5%, followed by “Accommodations, Eating and Drinking Services” at 2.6%, and “Living-Related and Personal Services and Amusement Services” 1.8% (Table I-3, Figure I-3, Figure I-4).

Table I-3: Sales and annual sales of goods by industry division

Industry Division	Sales (million yen)	Annual sales of goods (million yen)	Percentage in sales (%)	Wholesale trade amount (million yen)	Percentage in sales (%)	Retail trade amount (million yen)	Percentage in sales (%)
Total	1,930,566,920	536,900,476	27.8	379,076,459	19.6	157,824,017	8.2
Agriculture, Forestry and Fisheries	6,791,583	295,723	4.4	222,259	3.3	73,464	1.1
Mining and Quarrying of Stone and Gravel	2,382,202	21,648	0.9	17,830	0.7	3,818	0.2
Construction	128,488,774	1,570,945	1.2	1,192,302	0.9	378,644	0.3
Manufacturing	462,934,252	31,331,157	6.8	29,788,649	6.4	1,542,508	0.3
Electricity, Gas, Heat Supply and Water	49,979,392	1,044,303	2.1	888,397	1.8	155,905	0.3
Information and Communications	85,388,198	2,773,550	3.2	2,297,044	2.7	476,506	0.6
Transport and Postal Services	74,245,050	585,175	0.8	368,562	0.5	216,613	0.3
Wholesale and Retail Trade	521,081,057	491,622,170	94.3	341,409,581	65.5	150,212,590	28.8
Finance and Insurance	165,427,101	86,571	0.1	44,792	0.0	41,779	0.0
Real Estate and Goods Rental and Leasing	66,312,273	1,256,459	1.9	846,355	1.3	410,103	0.6
Scientific Research, Professional and Technical Services	51,529,490	821,338	1.6	185,615	0.4	635,723	1.2
Accommodations, Eating and Drinking Services	24,899,685	963,780	3.9	324,288	1.3	639,492	2.6
Living-Related and Personal Services and Amusement Services	35,241,488	796,120	2.3	146,575	0.4	649,545	1.8
Education, Learning Support	18,130,429	112,414	0.6	11,323	0.1	101,091	0.6
Medical, Health Care and Welfare	184,817,994	110,360	0.1	34,999	0.0	75,361	0.0
Compound Services	7,686,399	2,371,123	30.8	641,030	8.3	1,730,093	22.5
Services, n.e.c.	45,231,553	1,137,639	2.5	656,859	1.5	480,780	1.1

Figure I-3: Percentage of wholesale trade amount in sales by industry division  
(other than “Wholesale and Retail Trade”)

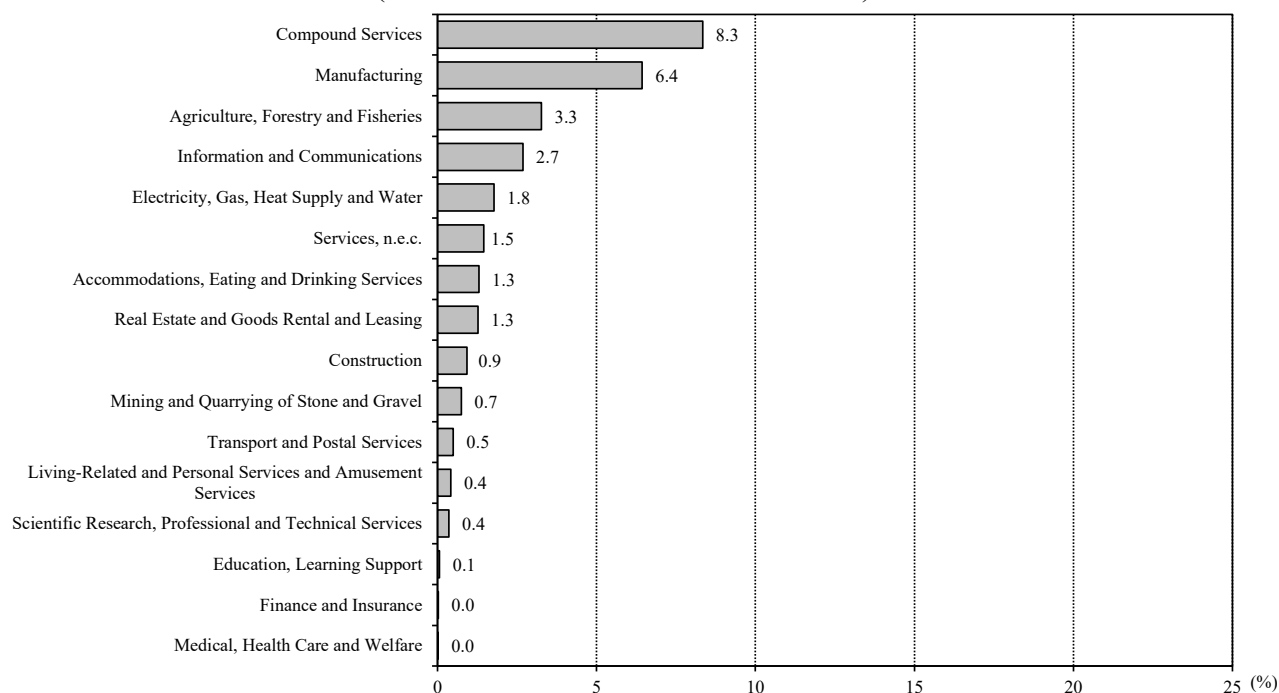
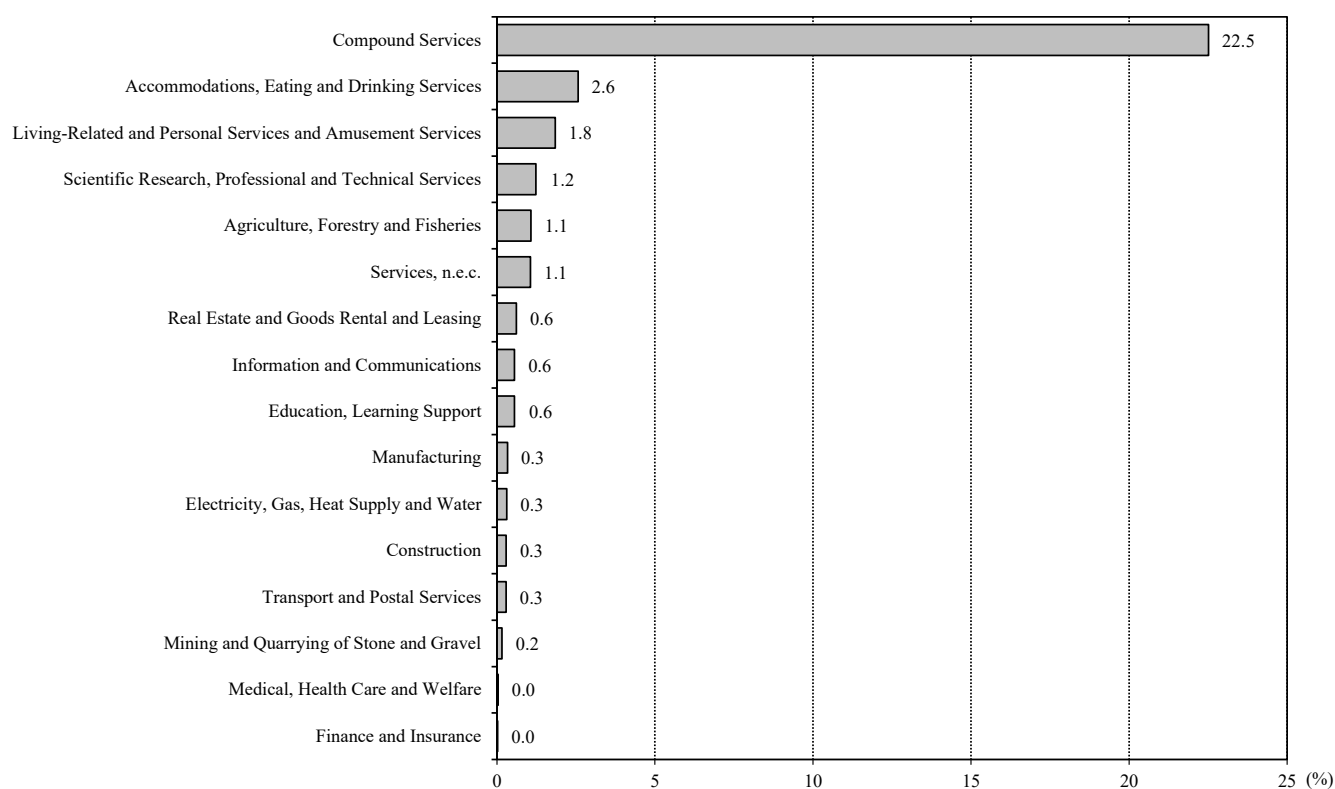


Figure I-4: Percentage of retail trade amount in sales by industry division  
(other than “Wholesale and Retail Trade”)



## 2. Sales by Business activities and products

### (1) Status of sales by main business and non-main business

(a) The main business ratio of Japanese enterprises, etc. accounted for 93.4%. Looking at the main business ratio by industry division, the ratio was the smallest for “Education, Learning Support” at 72.2%, followed by “Scientific Research, Professional and Technical Services,” at 87.0%, and “Services, n.e.c.” at 87.3%. On the other hand, the ratio was the largest for “Finance and Insurance” and “Medical, Health Care and Welfare” at 98.9%, followed by “Wholesale and Retail Trade,” at 95.2%, and “Electricity, Gas, Heat Supply and Water” at 95.1% (Table I-4, Figure I-5, Appendix Table 1).

Table I-4: Sales by industry division, main business and non-main business

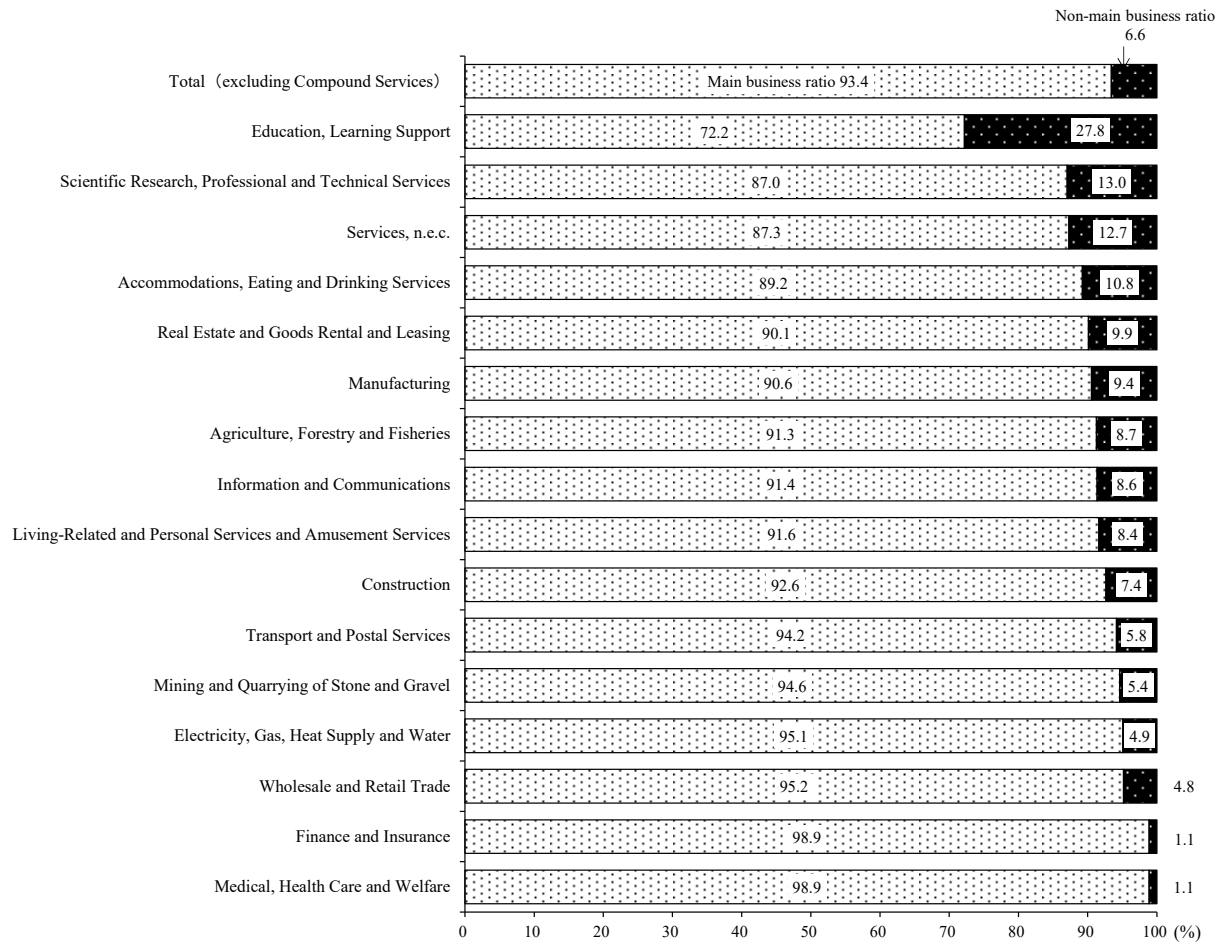
Industry Division	Sales	Main business sales	Non-main business sales	Other * 1	Main business ratio * 2
	(million yen)	(million yen)	(million yen)	(million yen)	(%)
Total (excluding Compound Services)	1,922,880,521	1,752,220,108	123,417,541	47,242,872	93.4
Agriculture, Forestry and Fisheries	6,791,583	5,999,459	574,242	217,882	91.3
Mining and Quarrying of Stone and Gravel	2,382,202	2,250,382	128,014	3,806	94.6
Construction	128,488,774	117,181,594	9,311,708	1,995,472	92.6
Manufacturing	462,934,252	415,205,091	43,257,813	4,471,348	90.6
Electricity, Gas, Heat Supply and Water	49,979,392	46,318,651	2,391,878	1,268,863	95.1
Information and Communications	85,388,198	74,112,148	6,998,932	4,277,118	91.4
Transport and Postal Services	74,245,050	69,012,446	4,282,673	949,931	94.2
Wholesale and Retail Trade	521,081,057	490,632,912	24,817,989	5,630,156	95.2
Finance and Insurance	165,427,101	160,505,850	1,819,205	3,102,046	98.9
Real Estate and Goods Rental and Leasing	66,312,273	58,581,026	6,420,370	1,310,877	90.1
Scientific Research, Professional and Technical Services	51,529,490	41,859,735	6,236,929	3,432,826	87.0
Accommodations, Eating and Drinking Services	24,899,685	21,715,485	2,619,040	565,160	89.2
Living-Related and Personal Services and Amusement Services	35,241,488	31,633,401	2,893,783	714,304	91.6
Education, Learning Support	18,130,429	11,033,516	4,254,086	2,842,827	72.2
Medical, Health Care and Welfare	184,817,994	168,296,144	1,906,057	14,615,793	98.9
Services, n.e.c.	45,231,553	37,882,268	5,504,822	1,844,463	87.3

Note: Sales by business activities and products are classified into Main business and Non-main business based on the corresponding industry division (see Appendix Table 1 for details).

\*1: “Other” includes sales of “Trademark (excluding trademarks related to franchises) and merchandising right licensing services” which do not correspond to a specific industry, as well as sales of unspecified types of business activities and products.

\*2: Main business ratio = Main business sales / (main business sales + non-main business sales) × 100

Figure I-5: Main business ratio by industry division

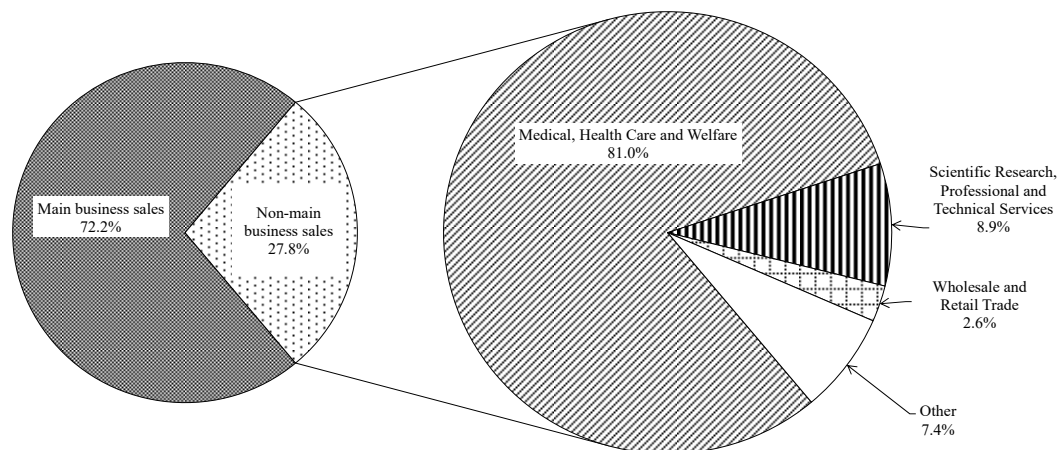




(b) Looking at “Education, Learning Support,” for which the business ratio of non-main business\*<sup>1</sup> is the largest, business activities related to “Medical, Health Care and Welfare,” “Scientific Research, Professional and Technical Services,” “Wholesale and Retail Trade,” etc. were performed (Table I-4, Figure I-5, Figure I-6, Appendix Table 1).

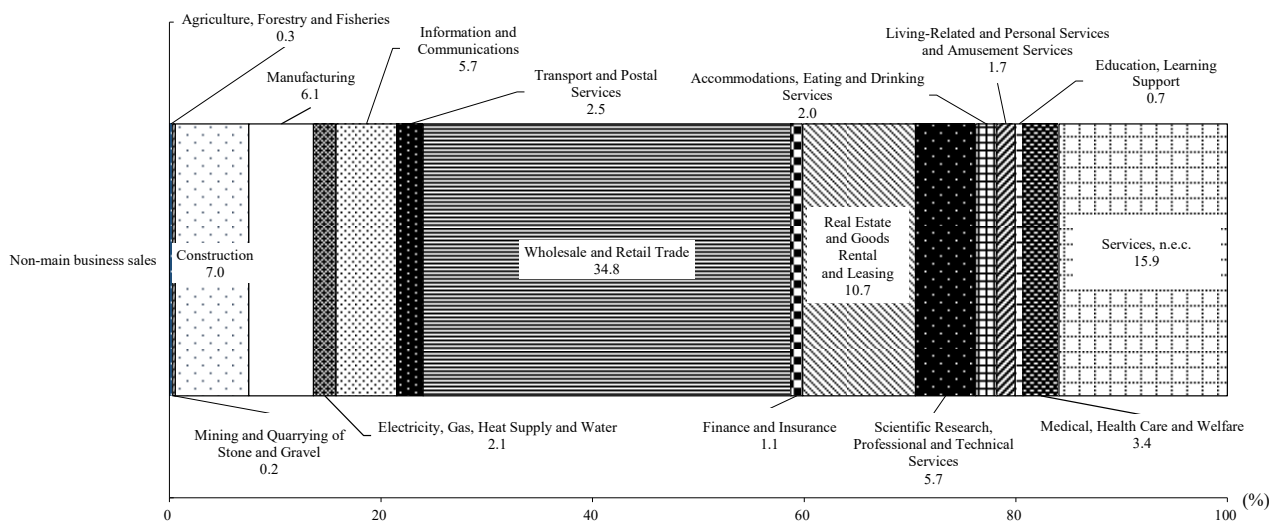
\*1 Sales by business activities and products are classified into each business activity based on the corresponding industry division (see Appendix Table 1 for details). The same shall apply hereinafter.

Figure I-6: Sales composition ratio by business activity in “Education, Learning Support”



(c) Looking at composition ratio of non-main business sales by business activity, the ratio was the largest for “Wholesale and Retail Trade” at 34.8%, followed by “Services, n.e.c.,” at 15.9%, and “Real Estate and Goods Rental and Leasing” at 10.7% (Figure I-7, Appendix Table 1).

Figure I-7: Composition ratio of non-main business sales by business activity

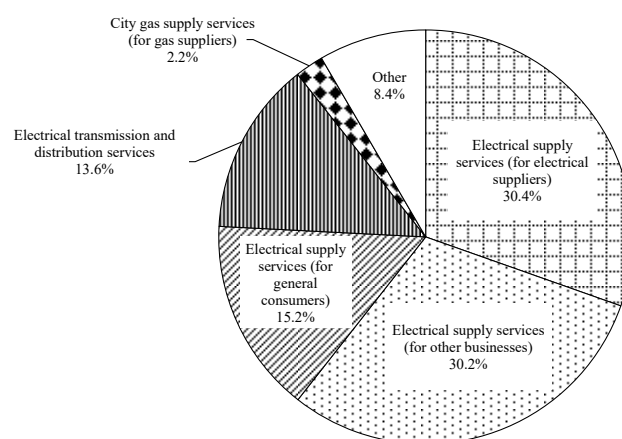


(2) Status of sales by business activities and products

In the industrial classification which the main business is the service sector and sales by products is known, status of sales by business activities and products which main industry major group with the highest sales is as follows.

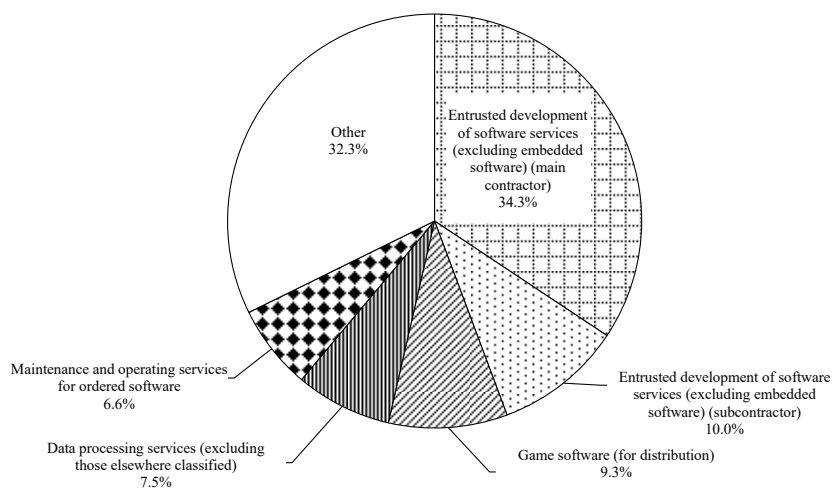
- (a) Of the sales of 41.9029 trillion yen in “Production, transmission and distribution of electricity,” “Electrical supply services (for electrical suppliers)” was the largest at 30.4%, followed by “Electrical supply services (for other businesses)” at 30.2%, and “Electrical supply services (for general consumers)” at 15.2% (Figure I-8, Appendix Table 2).

Figure I-8: Composition ratio of sales by business activities and products in “Production, transmission and distribution of electricity”



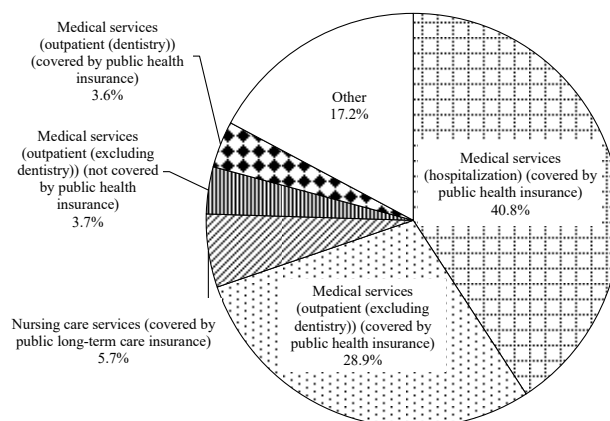
- (b) Of the sales of 39.4503 trillion yen in “Information services,” “Entrusted development of software services (excluding embedded software) (main contractor)” was the largest at 34.3%, followed by “Entrusted development of software services (excluding embedded software) (subcontractor)” at 10.0%, and “Game software (for distribution)” at 9.3% (Figure I-9, Appendix Table 2).

Figure I-9: Composition ratio of sales by business activities and products in “Information services”



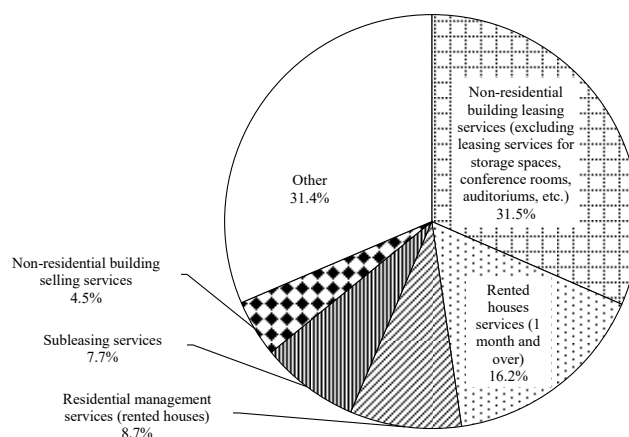
(c) Of the sales of 34.0034 trillion yen in “Medical and other health services,” “Medical services (hospitalization) (covered by public health insurance)” was the largest at 40.8%, followed by “Medical services (outpatient (excluding dentistry)) (covered by public health insurance)” at 28.9%, and “Nursing care services (covered by public long-term care insurance)” at 5.7% (Figure I-10, Appendix Table 2).

Figure I-10: Composition ratio of sales by business activities and products in “Medical and other health services”



(d) Of the sales of 29.0178 trillion yen in “Real estate lessors and managers,” “Non-residential building leasing services (excluding leasing services for storage spaces, conference rooms, auditoriums, etc.)” was the largest at 31.5%, followed by “Rented houses services (1 month and over)” at 16.2%, and “Residential management services (rented houses)” at 8.7% (Figure I-11, Appendix Table 2).

Figure I-11: Composition ratio of sales by business activities and products in “Real estate lessors and managers”



### 3. Cost of goods sold and value of commodity stock

#### (1) Status of cost of goods sold in “Wholesale and Retail Trade”

(a) Cost of goods sold in “Wholesale and Retail Trade” was 393.9314 trillion yen. Of those, “Wholesale Trade” was 289.3144 trillion yen, and “Retail Trade” was 104.6171 trillion yen. Also, looking at the cost of goods sold as a percentage of annual sales of goods, “Wholesale and Retail Trade” accounted for 80.1%, “Wholesale Trade” for 84.8%, “Retail Trade” for 69.6% (Table I-5).

(b) Looking at the cost of goods sold by industry major group in “Wholesale Trade,” “Wholesale trade (building materials, minerals and metals, etc.) ” was the largest at 82.2457 trillion yen, “Wholesale trade (textile and apparel) ” was the smallest at 6.7624 trillion yen. Also, looking at the cost of goods sold as a percentage of annual sales of goods, “Wholesale trade, general merchandise” was the largest at 98.0%, “Wholesale trade (textile and apparel) ” was the smallest at 73.1% (Table I-5).

(c) Looking at the cost of goods sold by industry major group in “Retail Trade,” “Retail trade (machinery and equipment) ” was the largest at 26.3005 trillion yen, “Nonstore retailers ” was the smallest at 4.8760 trillion yen. Also, looking at the cost of goods sold as a percentage of annual sales of goods, “Retail trade (machinery and equipment) ” was the largest at 79.7%, “Retail trade (woven fabrics, apparel, apparel accessories and notions) ” was the smallest at 48.5% (Table I-5).

Table I-5: Annual sales of goods and cost of goods sold  
(“Wholesale and Retail Trade”)

Industrial Classification	Annual sales of goods  (million yen)	Cost of goods sold  (million yen)	Cost of goods sold as a percentage of annual sales of goods  (%)
Wholesale and Retail Trade	491,622,170	393,931,415	80.1
Wholesale Trade	341,366,066	289,314,360	84.8
Wholesale trade, general merchandise	16,130,473	15,810,800	98.0
Wholesale trade (textile and apparel)	9,247,472	6,762,425	73.1
Wholesale trade (food and beverages)	73,733,115	64,317,225	87.2
Wholesale trade (building materials, minerals and metals, etc.)	92,542,366	82,245,669	88.9
Wholesale trade (machinery and equipment)	87,320,795	70,701,470	81.0
Miscellaneous wholesale trade	62,155,564	49,388,561	79.5
Retail Trade	150,256,104	104,617,055	69.6
Retail trade, general merchandise	29,706,508	20,412,875	68.7
Retail trade (woven fabrics, apparel, apparel accessories and notions)	10,464,316	5,075,753	48.5
Retail trade (food and beverage)	33,708,960	23,894,750	70.9
Retail trade (machinery and equipment)	32,989,269	26,300,465	79.7
Miscellaneous retail trade	34,973,876	24,010,508	68.7
Nonstore retailers	8,311,571	4,876,022	58.7

Note: “Wholesale and Retail Trade” includes enterprises, etc. for which the industry major group coding of “Wholesale Trade” or “Retail Trade” is unknown. Therefore, the accumulated amounts of “Wholesale and Retail Trade” and those of “Wholesale Trade” and “Retail Trade” do not match.

(2) Status of the value of commodity stock in “Wholesale and Retail Trade”

(a) In “Wholesale and Retail Trade,” the value of commodity stock in the beginning of year was 32.1271 trillion yen, and the value of commodity stock in the end of year was 33.1880 trillion yen. Compared with the value of commodity stock in the beginning and the end of year, it increased 1.0609 trillion yen. Of those in “Wholesale Trade,” the value of commodity stock in the beginning of year was 19.9377 trillion yen, and the value of commodity stock in the end of year was 20.4580 trillion yen. Compared with the value of commodity stock in the beginning and the end of year, it increased 520.3 billion yen. Also, in “Retail Trade,” the value of commodity stock in the beginning of year was 12.1894 trillion yen, and the value of commodity stock in the end of year was 12.7300 trillion yen. Compared with the value of commodity stock in the beginning and the end of year, it increased 540.6 billion yen (Table I-6).

(b) Looking at the value of commodity stock in the end of year by industry major group in “Wholesale Trade,” “Wholesale trade (machinery and equipment)” was the largest at 6.2808 trillion yen, “Wholesale trade, general merchandise” was the smallest at 984.3 billion yen. Compared with the value of commodity stock in the beginning and the end of year, “Wholesale trade (machinery and equipment)” was increased 371.5 billion yen, “Wholesale trade (building materials, minerals and metals, etc.)” was decreased 87 billion yen (Table I-6).

(c) Looking at the value of commodity stock at the end of year by industry major group in “Retail Trade,” “Retail trade (machinery and equipment)” was the largest at 3.5292 trillion yen, “Nonstore retailers” was the smallest at 547.6 billion yen. Compared with the value of commodity stock in the beginning and the end of year, “Retail trade (machinery and equipment)” was increased 180.8 billion yen, followed by “Miscellaneous retail trade” increased 126.5 billion yen (Table I-6).

Table I-6: The value of commodity stock in the beginning of year and the value of commodity stock in the end of year (“Wholesale and Retail Trade”)

Industrial Classification	Value of commodity stock in the beginning of year (million yen)	Value of commodity stock in the end of year (million yen)	Value of commodity stock in the end of year — in the beginning of year (million yen)
Wholesale and Retail Trade	32,127,081	33,188,027	1,060,946
Wholesale Trade	19,937,659	20,457,986	520,327
Wholesale trade, general merchandise	1,068,499	984,262	▲ 84,237
Wholesale trade (textile and apparel)	1,200,230	1,264,788	64,558
Wholesale trade (food and beverages)	3,050,921	3,106,695	55,774
Wholesale trade (building materials, minerals and metals, etc.)	4,821,022	4,734,045	▲ 86,977
Wholesale trade (machinery and equipment)	5,909,290	6,280,821	371,531
Miscellaneous wholesale trade	3,887,103	4,086,774	199,671
Retail Trade	12,189,422	12,730,041	540,619
Retail trade, general merchandise	2,724,825	2,833,797	108,972
Retail trade (woven fabrics, apparel, apparel accessories and notions)	1,507,600	1,562,777	55,177
Retail trade (food and beverage)	1,033,179	1,095,167	61,988
Retail trade (machinery and equipment)	3,348,414	3,529,173	180,759
Miscellaneous retail trade	3,034,894	3,161,374	126,480
Nonstore retailers	540,331	547,565	7,234

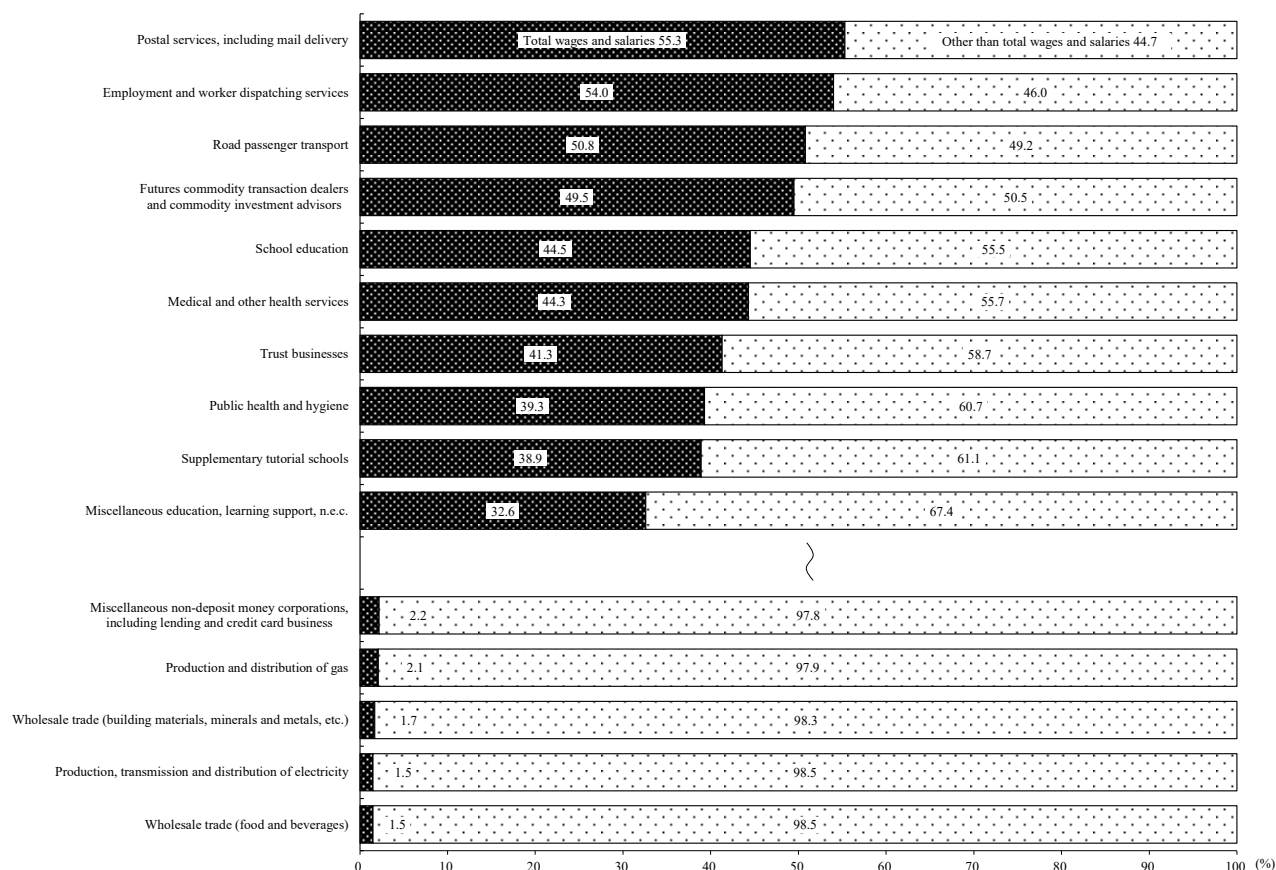
Note: “Wholesale and Retail Trade” includes enterprises, etc. for which the industry major group coding of “Wholesale Trade” or “Retail Trade” is unknown. Therefore, the accumulated amounts of “Wholesale and Retail Trade” and those of “Wholesale Trade” and “Retail Trade” do not match.

## II Composition of expenses by business activity

### (1) Status of “Total wages and salaries”

Looking at the composition ratio of expenses by business activity, in “Total wages and salaries,” the largest ratio was 55.3% in “Postal services, including mail delivery,” followed by 54.0% in “Employment and worker dispatching services,” and 50.8% in “Road passenger transport” (Figure II-1).

Figure II-1: Composition ratio of expenses by business activity



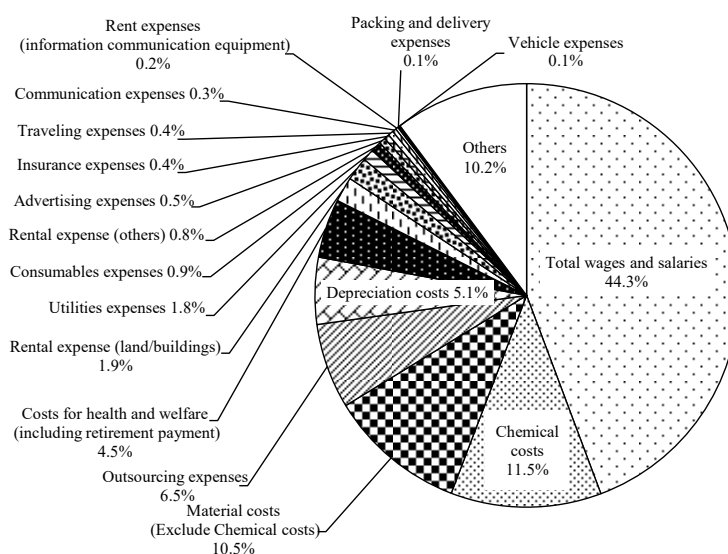
## (2) Status of the detailed expense items by business activity

The survey captures\*<sup>2</sup> the common expense items for each business activity, such as "Total wages and salaries," as well as the composition ratio of the detailed expense items by business activity as follows.

\*2 See Annex of "Outline of Annual Business Survey" for details.

- (a) Looking at the composition ratio of expenses in "Medical and other health services," "Total wages and salaries" accounts for 44.3%. It was followed by "Chemical costs" at 11.5%, and "Material costs (Exclude Chemical costs)" at 10.5%. These two items account for 20% or more of expenses by industry of "Medical and other health services" (Figure II-2).

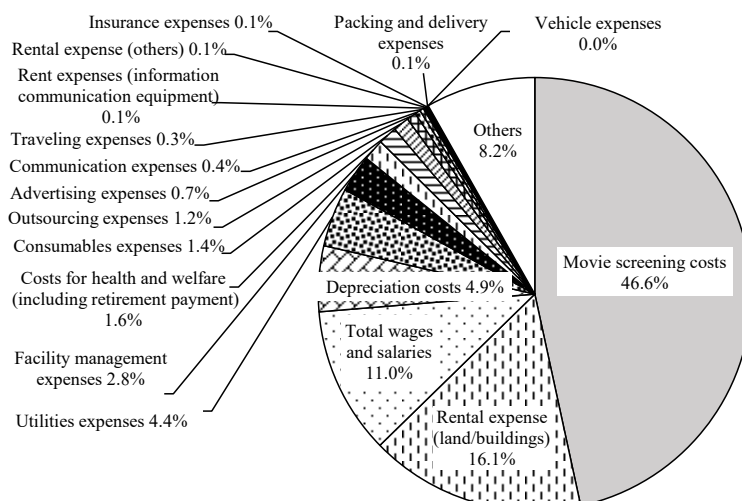
Figure II-2 Composition ratio of expenses for "Medical and other health services"



- (b) Looking at the composition ratio of expenses in "Cinemas," "Movie screening costs\*<sup>3</sup>" accounts for 46.6%. It was followed by "Rental expense (land/buildings)" at 16.1%, and "Total wages and salaries" at 11.0% (Figure II-3).

\*3 "Movie screening costs" means the screening rights fee paid to the distributor.

Figure II-3: Composition ratio of expenses for "Cinemas"



Appendix Table 1: Sales by industry division and business activity

1. Tabulation of industries excluding Compound Services

Industry Division (Excluding Compound Services)	Sales (million yen)	Sales by business activity (million yen)					
		Agriculture, Forestry and Fisheries	Mining and Quarrying of Stone and Gravel	Construction	Manufacturing	Electricity, Gas, Heat Supply and Water	Information and Communications
Agriculture, Forestry and Fisheries	6,791,583	<u>5,999,459</u>	208	22,397	103,722	11,268	336
Mining and Quarrying of Stone and Gravel	2,382,202	394	<u>2,250,382</u>	18,950	22,463	2,806	-
Construction	128,488,774	66,579	54,984	<u>117,181,594</u>	1,150,749	221,832	112,469
Manufacturing	462,934,252	163,678	163,613	1,898,458	<u>415,205,091</u>	604,536	3,726,865
Electricity, Gas, Heat Supply and Water	49,979,392	323	108	152,760	9,001	<u>46,318,651</u>	15,220
Information and Communications	85,388,198	405	-	77,372	903,282	347,888	<u>74,112,148</u>
Transport and Postal Services	74,245,050	7,734	16,968	480,254	253,228	25,295	17,168
Wholesale and Retail Trade	521,081,057	96,343	55,013	3,075,768	3,554,373	952,978	1,299,550
Finance and Insurance	165,427,101	67	26	3,041	2,102	3,121	18,584
Real Estate and Goods Rental and Leasing	66,312,273	9,688	1,810	1,737,494	98,480	208,248	69,808
Scientific Research, Professional and Technical Services	51,529,490	7,383	440	163,036	634,937	43,440	1,253,011
Accommodations, Eating and Drinking Services	24,899,685	4,136	956	13,792	232,819	8,968	4,499
Living-Related and Personal Services and Amusement Services	35,241,488	13,033	659	23,472	66,806	18,289	75,386
Education, Learning Support	18,130,429	2,201	15	2,617	5,243	1,054	20,226
Medical, Health Care and Welfare	184,817,994	3,041	23	8,503	189,443	4,977	9,987
Services, n.e.c.	45,231,553	9,183	4,035	902,874	330,237	165,405	470,084
Total	1,922,880,521	6,383,647	2,549,240	125,762,382	422,761,976	48,938,756	81,205,341
Main business sales a	1,752,220,108	5,999,459	2,250,382	117,181,594	415,205,091	46,318,651	74,112,148
Non-main main business sales b	123,417,541	384,188	298,858	8,580,788	7,556,885	2,620,105	7,093,193
Percentage of "non-main business sales" to "main business sales" b / a (%)		6.4	13.3	7.3	1.8	5.7	9.6
Composition ratio of main business sales by business activity (%)	100.0	0.3	0.1	6.7	23.7	2.6	4.2
Composition ratio of non-main business sales by business activity (%)	100.0	0.3	0.2	7.0	6.1	2.1	5.7

2. Tabulation regarding all industries

	Sales (million yen)	Sales by business activity (million yen)					
		Agriculture, Forestry and Fisheries	Mining and Quarrying of Stone and Gravel	Construction	Manufacturing	Electricity, Gas, Heat Supply and Water	Information and Communications
All industry	1,930,566,920	6,801,786	2,549,408	125,764,964	422,858,995	48,942,064	81,207,032

Note1: Sales by business activities and products are classified into each business activity based on the corresponding industry division. Sales of "Trademark (excluding trademarks related to franchises) and merchandising right licensing services" which do not correspond to a specific industry, as well as sales of unspecified types of business activities and products do not include each business activity. Therefore, the accumulated amounts of "Sales by business activity" and total "Sales" do not match.

Note2: The underlined figures represent sales from the main business activities.



Sales by business activity (million yen)									
Transport and Postal Services	Wholesale and Retail Trade	Finance and Insurance	Real Estate and Goods Rental and Leasing	Scientific Research, Professional and Technical Services	Accommodations, Eating and Drinking Services	Living-Related and Personal Services and Amusement Services	Education, Learning Support	Medical, Health Care and Welfare	Services, n.e.c.
6,990	295,339	798	20,197	7,710	23,983	5,858	1,212	3,558	70,666
8,314	21,649	-	8,216	27,393	471	2,428	858	75	13,997
230,141	1,570,088	21,306	3,488,558	599,637	68,259	71,130	6,440	42,653	1,606,883
257,902	31,327,379	45,051	821,332	1,449,703	183,938	50,703	25,298	31,926	2,507,431
2,121	1,044,303	357	47,999	79,775	2,129	2,195	541	637	1,034,409
46,314	2,768,232	63,480	324,048	772,272	14,191	359,025	51,200	6,527	1,264,696
<u>69,012,446</u>	584,552	61,833	1,542,905	413,154	114,703	98,176	16,551	24,976	625,176
1,290,787	<u>490,632,912</u>	339,925	3,113,035	1,290,185	786,223	477,663	130,347	243,654	8,112,145
3,931	86,555	<u>160,505,850</u>	1,065,462	139,819	5,361	11,114	1,215	42,581	436,226
201,087	1,252,721	576,977	<u>58,581,026</u>	493,812	417,190	350,290	40,939	71,013	890,813
250,134	821,011	69,174	993,857	<u>41,859,735</u>	69,539	176,249	91,267	17,149	1,646,302
21,804	963,173	2,883	432,734	393,079	<u>21,715,485</u>	279,542	19,485	25,120	216,050
33,252	794,589	109,043	352,109	76,519	537,309	<u>31,633,401</u>	144,700	99,487	549,130
5,770	112,280	10,944	83,117	380,419	38,014	47,504	<u>11,033,516</u>	3,447,222	97,460
3,759	110,130	41,426	440,866	96,567	136,201	43,953	236,451	<u>168,296,144</u>	580,730
690,498	1,136,945	52,199	420,862	801,833	72,147	175,501	112,776	160,243	<u>37,882,268</u>
72,065,250	533,521,858	161,901,246	71,736,323	48,881,612	24,185,143	33,784,732	11,912,796	172,512,965	57,534,382
69,012,446	490,632,912	160,505,850	58,581,026	41,859,735	21,715,485	31,633,401	11,033,516	168,296,144	37,882,268
3,052,804	42,888,946	1,395,396	13,155,297	7,021,877	2,469,658	2,151,331	879,280	4,216,821	19,652,114
4.4	8.7	0.9	22.5	16.8	11.4	6.8	8.0	2.5	51.9
3.9	28.0	9.2	3.3	2.4	1.2	1.8	0.6	9.6	2.2
2.5	34.8	1.1	10.7	5.7	2.0	1.7	0.7	3.4	15.9

Sales by business activity (million yen)									
Transport and Postal Services	Wholesale and Retail Trade	Finance and Insurance	Real Estate and Goods Rental and Leasing	Scientific Research, Professional and Technical Services	Accommodations, Eating and Drinking Services	Living-Related and Personal Services and Amusement Services	Education, Learning Support	Medical, Health Care and Welfare	Services, n.e.c.
74,134,967	535,886,144	163,867,196	71,886,124	48,902,651	24,187,748	33,867,616	11,913,230	172,543,069	57,895,031

Appendix Table 2: Sales by service related main industry major group,  
business activities and products

Industry Major Group		Business activities and products					
		1st	2nd	3rd	4th	5th	Other
85 Social insurance, social welfare and care services		10-15 Social insurance organization services	20-03 Donations, subsidiary and operational subsidies, etc.	10-18 Nursing care services (covered by public long-term care insurance)	10-20 Miscellaneous social welfare services	10-16 Day nursery services	-
Sales (million yen)	150,026,785	117,643,244	13,199,600	9,243,310	2,988,876	2,535,417	4,416,338
Composition ratio (%)	100.0	78.4	8.8	6.2	2.0	1.7	2.9
67 Insurance institutions, including insurance agents, brokers and services		13-06 Insurance services	13-05 Miscellaneous finance services	20-03 Donations, subsidiary and operational subsidies, etc.	19-31 Levy and due income from various organizations and associations	07-09 Non-residential building leasing services (excluding leasing services for storage spaces, conference rooms, auditoriums, etc.)	-
Sales (million yen)	89,571,445	87,360,888	1,778,676	49,725	44,966	29,241	307,949
Composition ratio (%)	100.0	97.5	2.0	0.1	0.1	0.0	0.3
33 Production, transmission and distribution of electricity		11-01 Electrical supply services (for electrical suppliers)	11-02 Electrical supply services (for other businesses)	11-03 Electrical supply services (for general consumers)	11-04 Electrical transmission and distribution services	11-06 City gas supply services (for gas suppliers)	-
Sales (million yen)	41,902,863	12,744,629	12,644,740	6,376,635	5,687,165	929,188	3,520,506
Composition ratio (%)	100.0	30.4	30.2	15.2	13.6	2.2	8.4
62 Banking		13-05 Miscellaneous finance services	13-01 Sales credit services by credit card	13-02 Services for credit card merchants	13-03 Services for credit card members	13-04 Installment finance services	-
Sales (million yen)	41,007,619	40,788,984	106,286	32,830	29,710	29,327	20,482
Composition ratio (%)	100.0	99.5	0.3	0.1	0.1	0.1	0.0
39 Information services		17-17 Entrusted development of software services (excluding embedded software) (main contractor)	17-18 Entrusted development of software services (excluding embedded software) (subcontractor)	17-26 Game software (for distribution)	17-30 Data processing services (excluding those elsewhere classified)	17-29 Maintenance and operating services for ordered software	-
Sales (million yen)	39,450,290	13,546,866	3,934,017	3,659,253	2,972,063	2,604,226	12,733,865
Composition ratio (%)	100.0	34.3	10.0	9.3	7.5	6.6	32.3
83 Medical and other health services		10-01 Medical services (hospitalization) (covered by public health insurance)	10-03 Medical services (outpatient (excluding dentistry)) (covered by public health insurance)	10-18 Nursing care services (covered by public long-term care insurance)	10-04 Medical services (outpatient (excluding dentistry)) (not covered by public health insurance)	10-05 Medical services (outpatient (dentistry)) (covered by public health insurance)	-
Sales (million yen)	34,003,374	13,884,433	9,840,317	1,944,737	1,251,012	1,235,058	5,847,817
Composition ratio (%)	100.0	40.8	28.9	5.7	3.7	3.6	17.2
69 Real estate lessors and managers		07-09 Non-residential building leasing services (excluding leasing services for storage spaces, conference rooms, auditoriums, etc.)	07-07 Rented houses services (1 month and over)	07-17 Residential management services (rented houses)	07-14 Subleasing services	07-03 Non-residential building selling services	-
Sales (million yen)	29,017,839	9,153,773	4,692,019	2,524,054	2,236,182	1,295,502	9,116,309
Composition ratio (%)	100.0	31.5	16.2	8.7	7.7	4.5	31.4
44 Road freight transport		12-18 Miscellaneous road freight transport services	12-36 Freight transport services (excluding delivery, moving services)	12-14 Delivery services (individual contract; normal temperature)	12-32 Warehousing services (excluding refrigerated or frozen warehousing)	12-16 Delivery services (excluding individual contract; normal temperature)	-
Sales (million yen)	28,994,593	16,102,046	2,648,611	2,226,141	1,213,353	906,722	5,897,720
Composition ratio (%)	100.0	55.5	9.1	7.7	4.2	3.1	20.3
80 Services for amusement and recreation		15-53 "Pachinko" and "Pachislot" services	15-43 Bicycle racing, horse racing, and lotteries (sales and other income)	15-47 Golf course use services	15-51 Amusement parks and theme parks use services	15-37 Performance services (admission fees)	-
Sales (million yen)	24,491,817	13,248,723	3,721,780	814,400	722,299	529,767	5,454,848
Composition ratio (%)	100.0	54.1	15.2	3.3	2.9	2.2	22.3
72 Professional services, n.e.c.		18-18 Dividend income from subsidiaries of a holding company, etc.	18-17 Group management services by holding companies	18-15 Consulting for businesses	18-16 Franchise management services (including related trademark licensing services)	18-07 Legal and accounting services (for businesses)	-
Sales (million yen)	23,845,420	6,831,761	4,291,780	2,536,790	1,944,624	1,659,788	6,580,677
Composition ratio (%)	100.0	28.7	18.0	10.6	8.2	7.0	27.6

Note: In the industrial classification which the main business is the service sector and sales by products is known, for main industry major group with the highest sales (Top 10 industries in terms of sales), the top 5 business activities in terms of sales, sales by products, and composition ratios are shown.