

Business Results for 1Q(Three months) of FYE 3/2024

August 8th, 2023 STELLA CHEMIFA CORPORATION Securities code: 4109





[Business Results]

(Reference Material) (Corporate Profile • Introduction of Our Business)

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Performance Highlights

[1Q(Three months) of FYE 3/2024 Results]

- Shipment volume of Semiconductors declined year on year as a result of the impact of the deterioration of market conditions although selling price rose.
- There was also a decline year on year in shipment volume in the Energy and the Industrial Hydrofluoric Acid.
- As for price of anhydrous hydrofluoric acid (AHF), a key raw material, price on a JPY base is about the same level as the same period last year due to weakened JPY and expanding purchase from areas other than China albeit with the softened AHF price in Chinese market.

[Full-year Forecast]

- Difficult circumstances on Semiconductors are expected to continue because it remains uncertain when market recovers.
- We will pay close attention to how earnings will be affected by uncertainties such as the price of anhydrous hydrofluoric acid(AHF) and trends in foreign exchange rates.

Financial Summary



(million yen)	1Q (Three months) of FYE 3/2023	1Q (Three months) of FYE 3/2024	Increase/ Decrease	Percentage Increase/ Decrease
Sales Revenue	9,764	7,298	-2,466	-25.3
Gross Profit	2,163	1,546	-616	-28.5
Operating Profit	1,291	582	- 709	- 54.9
Ordinary Profit	1,783	865	-917	-51.5
Quarterly Profit Attributable to Owners of Parent	1,295	694	-601	-46.4
Earnings Per Share (yen)	103.55	57.79		
Capital Expenditures	1,026	763	- 263	-25.6
Depreciation & Amortization	663	682	19	2.9
Research & Development Expenses	123	179	56	45.7

Sales Revenue and Operating Profit by Business Segment

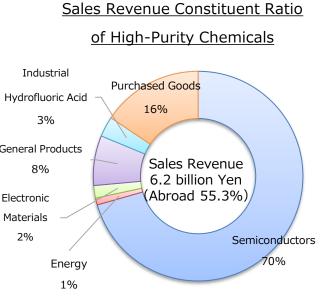


	Sales Revenue					Operating P	rofit	
	1Q	1Q	Increa Decrea		1Q	1Q	Incre Decre	
(million yen)	(Three months) of FYE 3/2023	(Three months) of FYE 3/2024	Amount	%	(Three months) of FYE 3/2023	(Three months) of FYE 3/2024	Amount	%
High-Purity Chemical Business	8,577	6,217	-2,360	-27.5	1,135	518	-616	- 54.3
Transportation Business	1,146	1,041	- 105	-9.2	154	67	-87	- 56.4
Other	40	39	-0	-0.4	3	-1	-4	-
Eliminations and Corporate	-	-	-	-	-2	-2	-0	-
Total	9,764	7,298	-2,466	-25.3	1,291	582	- 709	- 54.9

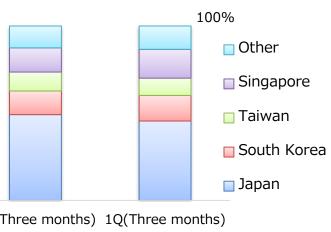
Sales Revenue of High-Purity Chemical Business (Breakdown)

(million yen)	1Q (Three months) Of FYE 3/2023	1Q (Three months) of FYE 3/2024	Increase/ Decrease	Percentage Increase/ Decrease	
Semiconductors	4,738	4,387	-351	-7.4	Hyd
Energy	527	66	-460	-87.5	Gene
Electronic Materials	297	119	-177	- 59.7	Mate 2
General Products	844	478	- 366	-43.3	<u>Ser</u>
Industrial Hydrofluoric Acid	704	193	-510	-72.5	
Purchased Goods	1,465	971	-494	-33.7	
Total	8,577	6,217	-2,360	-27.5	1Q(T





Semiconductors Shipping Ratio by Country

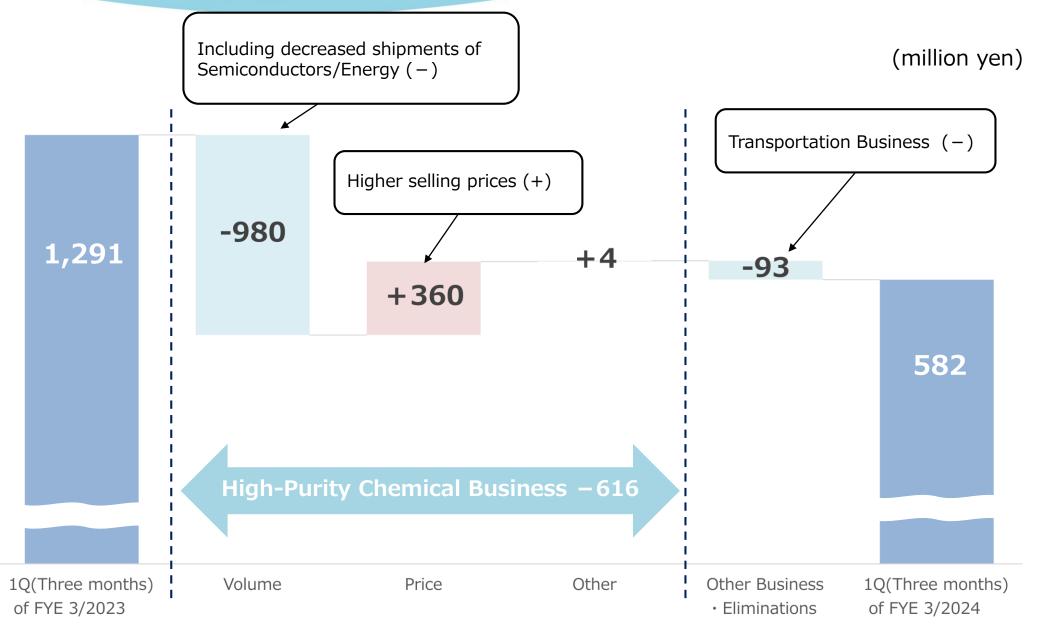


FYE 3/2024

FYE 3/2023

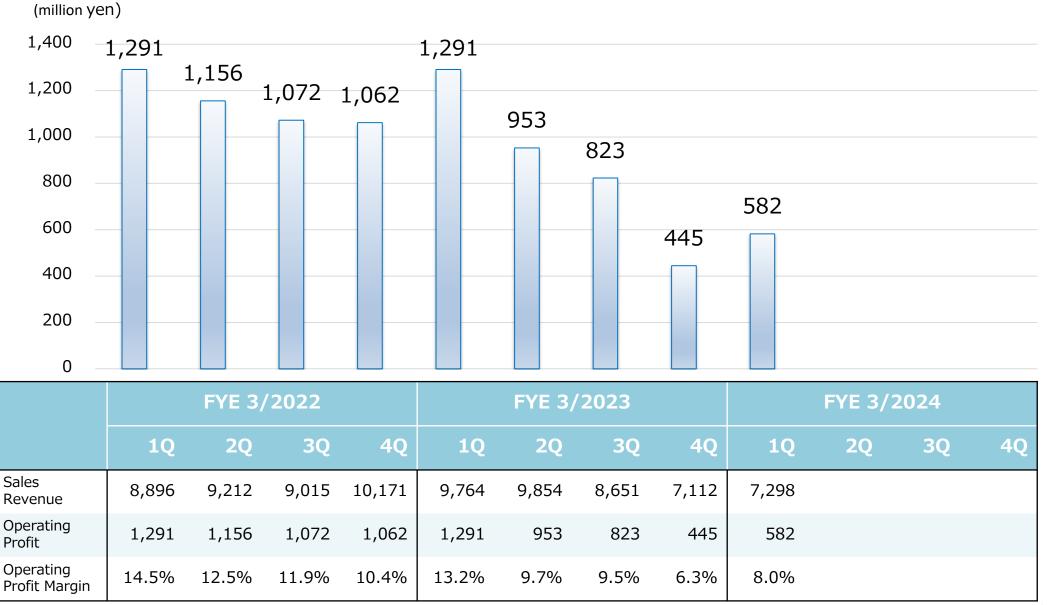
Analysis of Operating Profit (Year on year)





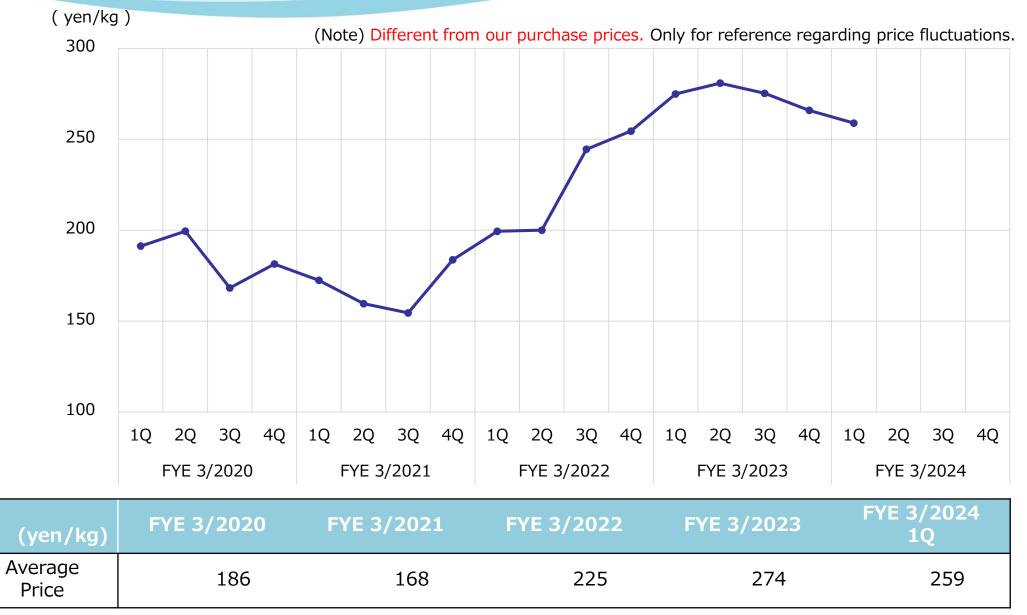
Change of Quarterly Operating Profit





Transitions in Import Trade Statistics (China) Value of Hydrofluoric Acid(HF)

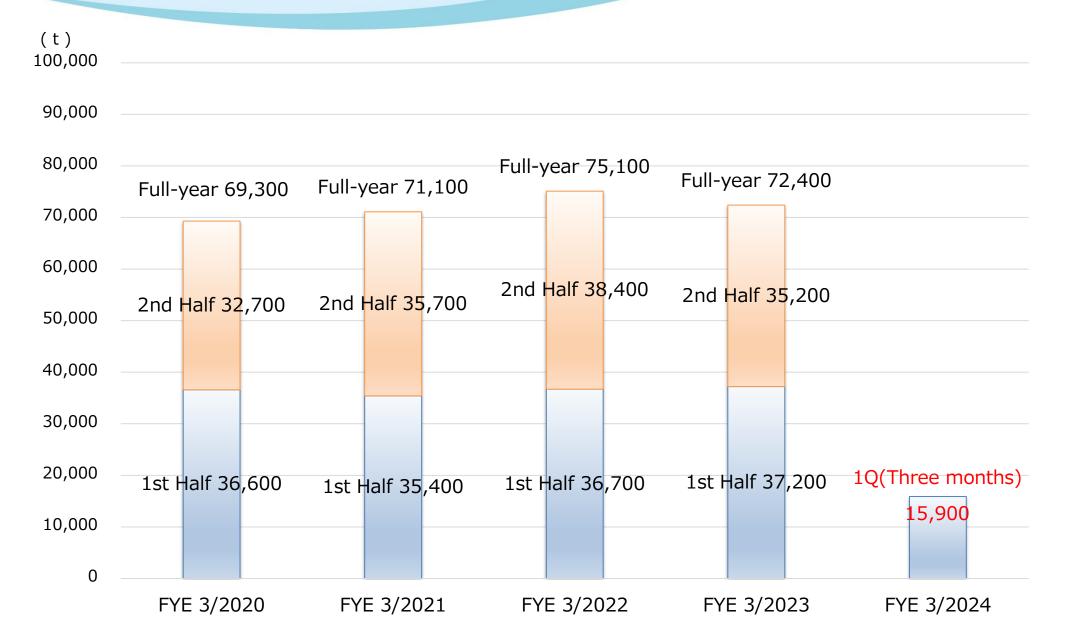




Source: Prepared by our company based on the Ministry of Finance's "Trade Statistics of Japan" (http://www.customs.go.jp/toukei/info/)

Change of Shipping Volume of High-Purity Hydrofluoric Acid (Semiconductors)





Balance Sheet



(million yen)	FYE 3/2023 End-of-Year	Jun.30,2023	Increase/ Decrease	Percentage Increase/ Decrease
Assets	55,471	56,548	1,076	1.9
Cash and deposits	15,097	16,815	1,717	11.4
Operating receivables	7,110	6,606	- 504	-7.1
Inventory assets	5,496	5,564	67	1.2
Property, plant, and equipment	22,625	22,575	-49	-0.2
Intangible assets	261	231	-29	-11.2
Liabilities	12,309	12,834	524	4.3
Operating liabilities	3,590	2,842	- 748	-20.8
Interest-bearing liabilities	4,138	5,112	973	23.5
Net Assets	43,162	43,714	551	1.3
Equity capital	42,875	43,429	554	1.3
Liabilities and Net Assets	55,471	56,548	1,076	1.9

Financial Forecast



(million yen)	FYE 3/2023 Actual	FYE 3/2024 Forecast	Increase/ Decrease	Percentage Increase/ Decrease
Sales Revenue	35,382	32,300	-3,082	-8.7
Operating Profit	3,514	2,800	-714	-20.3
Ordinary Profit	4,347	2,450	-1,897	-43.7
Profit Attributable to Owners of Parent	2,280	1,650	-630	-27.7

Earnings Per Share (yen)	186.03	137.33	-48.70	
Dividend (yen)	60	<mark>(</mark> ※) 60	-	%Interim dividend only (not yet determined for
ROE (%)	5.4	3.8	-1.6	Year-end dividend)

Capital Expenditures	5,408	4,400	-1,008	-18.6
Depreciation & Amortization	2,593	2,750	156	6.1
Research & Development Expenses	660	750	89	13.5

Forecast on Sales Revenue and Operating Profit by Business Segment



	Sales Revenue				Operating P	rofit		
	FYE 3/2023	FYE 3/2024	Increas Decrea		FYE 3/2023	FYE 3/2024	Incre Decre	
(million yen)	Actual	Forecast	Amount	%	Actual	Forecast	Amount	%
High-Purity Chemical Business	30,707	27,690	-3,017	-9.8	2,961	2,330	-631	-21.3
Transportation Business	4,504	4,430	- 74	-1.7	533	450	-83	-15.7
Other	170	180	9	5.5	30	30	-0	-2.5
Eliminations and Corporate	-	-	-	-	-11	- 10	1	-
Total	35,382	32,300	-3,082	-8.7	3,514	2,800	-714	-20.3

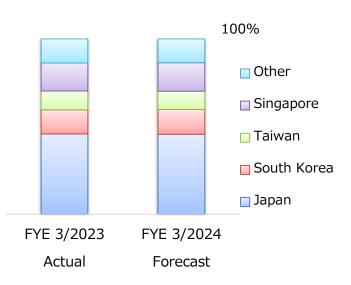
Forecast on Sales Revenue of High-Purity Chemical Business (Breakdown)



(million yen)	FYE 3/2023 Actual	FYE 3/2024 Forecast	Increase/ Decrease	Percentage Increase/ Decrease
Semiconductors	19,049	18,200	-849	-4.5
Energy	996	1,230	233	23.4
Electronic Materials	1,032	910	-122	-11.8
General Products	2,514	2,660	145	5.8
Industrial Hydrofluoric Acid	1,739	740	- 999	-57.5
Purchased Goods	5,375	3,950	-1,425	-26.5
Total	30,707	27,690	-3,017	-9.8

Sales Revenue Constituent Ratio Industrial of High-Purity Chemicals Hydrofluoric Purchased Acid Goods 3% 14% General Products Sales Revenue 10% 27.6 billion Yen (Abroad 57.1%) Electronic Materials Semiconductors 3% 66% Energy 4%

Semiconductors Shipping Ratio by Country



Shareholder Return



New Shareholder Return Policy (Released on May 9th, 2023)

The company recognizes that providing stable and continuous dividend payments, giving comprehensive consideration to factors including its financial condition and profit level is an important issue for management.

Further, in addition to balancing growth investments and shareholder returns, in order to improve capital efficiency, the company will aim for a total return ratio of 100% with an applicable period (FYE 3/2024 and FYE 3/2025).

Retained earnings will be allocated to capital investment and R&D investment, and will be proactively utilized for future business development to enhance corporate value.

Regarding the dividend paid and dividend forecast, described in the next page.

Shareholder Return



- ◆ FYE3/2023 Annual dividend: 60 yen per share
 - The Company repurchased 500,000 of its own shares (worth 1,350 million yen)
- ◆ FYE3/2024 Interim dividend forecast 60 yen per share

* The year-end dividend has not yet been determined because the company has decided to judge based on future results forecasts, consideration of the shareholder return method, etc.





Reference Material

(Corporate Profile • Introduction of Our Business)

Corporate Profile



Corporate Name	STELLA CHEMIFA CORPORATION (as of June 30, 2023)
Head Office	Meiji Yasuda Seimei Osaka Midosuji Bldg. 10F, 4-1-1 Fushimi-machi, Chuo-ku, Osaka City, Osaka
Founded/Established	February 1916 / February 1944
Capital Fund	4,829,782,512 yen
Representatives	Representative Director, President and Chief Executive Officer: Aki Hashimoto Representative Director, Senior Managing Director (Products Management Group): Kiyonori Saka
URL	https://www.stella-chemifa.co.jp/english/
Number of Employees	294
Sales Department	Osaka Sales Department (Chuo-ku, Osaka city, Osaka) Tokyo Sales Department (Chiyoda-ku, Tokyo)
Production bases	Sanpo Factory (Sakai-ku, Sakai City, Osaka) Izumi Factory (Izumiotsu City, Osaka) Kitakyushu Factory (Yahatanishi-ku, Kitakyushu City, Fukuoka)
R&D base	Next Generation Materials Research Lab (Sakai-ku, Sakai City, Osaka : Located within Sanpo factory premises)
Beyond the Chem	iical 18

Subsidiaries & Associates



At home (3 companies)

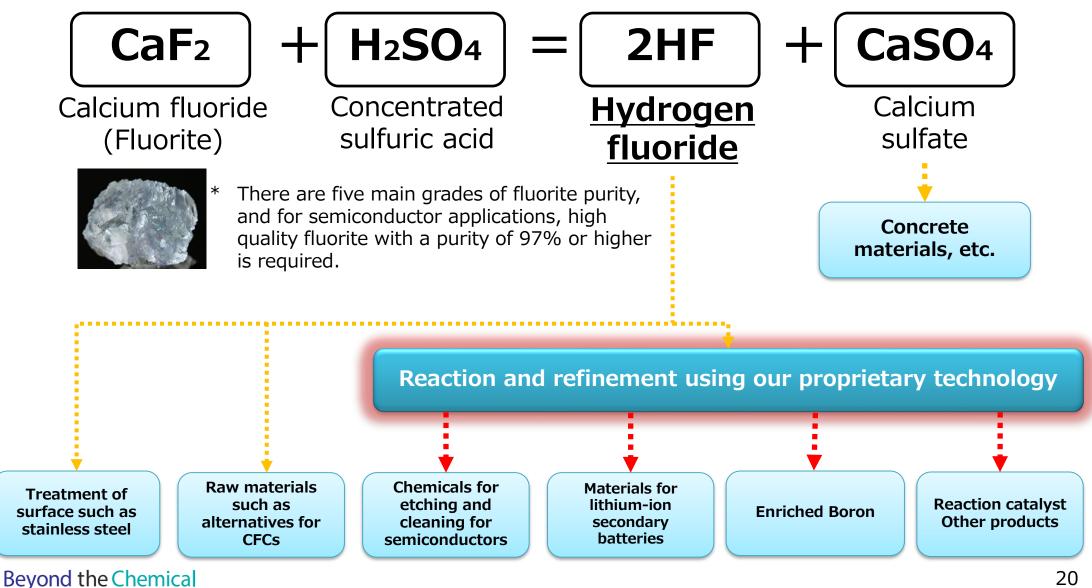
Transportation Business	BLUE EXPRESS, Inc.	Sakai-ku, Sakai City, Osaka	
Other Business	BLUE AUTO TRUST Co., Ltd.	Sakai-ku, Sakai City, Osaka	
Medical Business	STELLA PHARMA CORPORATION	Chuo-ku, Osaka city, Osaka	

Abroad (6 companies)

High-Purity Chemical Business	STELLA CHEMIFA SINGAPORE PTE LTD	Singapore
Transportation Business	STELLA EXPRESS (Singapore) PTE LTD	Singapore
High-Purity Chemical Business	Blue Express (Shanghai) International Trade Inc.	China
Transportation Business	Blue Express (Shanghai) International Freight Forwarding Co., Ltd.	China
High-Purity Chemical Business	Zhejiang Blue Star Chemical Co., Ltd.	China
High-Purity Chemical Business	Quzhou BDX New Chemical Materials Co., Ltd.	China



Manufacture and applications of hydrogen fluoride





High-Purity Chemical Business

Semiconductors	• Manufacture and sale of chemicals for etching and cleaning in the semiconductor and LCD panel manufacturing processes			
Energy	• Manufacture and sale of enriched boron (boron 10) used for energy related facilities and cancer therapy (BNCT)			
	Manufacture and sale of additives to improve the performance of lithium-ion secondary batteries			
Electronic Materials	Manufacture and sale of tantalum production aids for tantalum capacitors			
	Manufacture and sale of raw materials for camera and stepper lenses			
	• Manufacture and sale of R&D products in the small-quantity production stage			
	\cdot Manufacture and sale of raw materials for production of phosphors and phosphors used for LEDs			
General Products	\cdot Manufacture and sale of a range of chemicals and catalysts for the manufacture of pharmaceutical intermediates, etc.			
	 Manufacture and sale of toothpaste additives to prevent tooth decay and gingivitis 			
	Manufacture and sale of other fluorine compounds			
Industrial Hydrofluoric Acid	Manufacture and sale of hydrofluoric anhydride, raw materials for CFCs and fluoropolymers			
	• Manufacture and sale of chemicals used for acid cleaning of stainless steel and slimming of LCD panels			
Purchased Goods	Sales of purchased goods			

- Semiconductors -

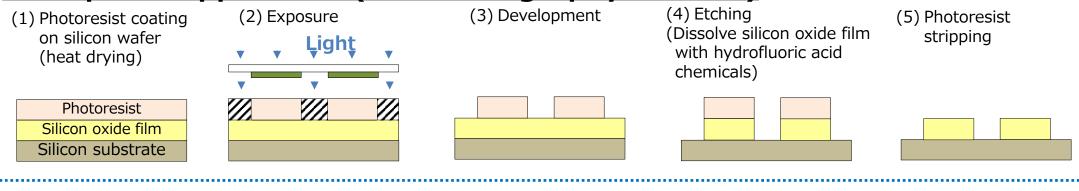


Ultra-High Purification Technology

- Impurity levels of less than 1 ppt (1×10⁻¹²) are controlled by ultra-purification and ultra-cleaning technologies
- Mass production of ultra-pure chemicals for ultra-high integrated circuit

Ultra High Purity Hydrofluoric Acid	 Hydrofluoric acid (HF) is the only chemical capable of etching out silicon oxide film Chemical solutions are indispensable to the semiconductor manufacturing process and require ultra-high purity In particular, dilute hydrofluoric acid is used in a number of semiconductor processes
Ultra High Purity Buffered Hydrofluoric Acid	 Mixed aqueous solution of hydrofluoric acid (HF) and ammonium fluoride (NH₄F) Mainly used in processes such as etching and cleaning of insulation films Chemicals with etch rates ranging from tens of Å/min to thousands of Å/min can be produced

Example of Application (Photolithography Process)



- Semiconductors -



Production capacity of High Purity Hydrofluoric Acid for Semiconductors





* As a comprehensive manufacturer of fluorine compounds, we use our own technology to do everything from manufacturing to filling.

Introduction of Our Business - Energy -

ØS



Enrichment plant (Izumiotsu City, Osaka)

Enriched Boron (Boron-10) and its features

- Natural boron is made up of two isotopes, boron-10(20%) and boron-11(80%)
- Developed technology to enrich boron-10 to over 99%
- Established mass production technology of enriched boron for the first time in Japan(2000)
- Boron-10 has an extremely high capacity to absorb neutrons, and further enriching it can increase its ability to absorb neutrons.

Production capacity

Products	Production Capacity	
Enriched Boron	¹⁰ B	6t / year

(* When converted to the following items)

Enriched Boric Acid	H ₃ ¹⁰ BO ₃	36t / year
Enriched Potassium tetrafluoroborate	K ¹⁰ BF ₄	75t / year

- Energy -



Applications of Enriched Boron Compounds

- Excess reaction control of pressurized-water reactors by dissolving into primary cooling water
- Neutron-absorbing material of spent nuclear fuel transportation and storage containers
- Material of control rods of nuclear reactors and rack material of spent nuclear fuel pools
- Water source for facilities responding to specific major accidents, etc.
- Raw material for cancer treatment drugs (BNCT: Boron Neutron Capture Therapy)

Advantages of Using Enriched Boric Acid

- Improvement of corrosive environment in nuclear reactors Required ¹⁰B concentration can be secured at 1/5 of natural products. Operation at low concentration is possible, and corrosion in facilities can be reduced.
- (2) Reduction of storage costs Heating and heat retention are required to maintain the dissolution of boric acid water. Enriched boric acid realizes the reduction in concentration, and reduces the problem of heat retention.

In addition, the storage tank can be made smaller.

(3) More reliable control

In the event of an emergency stop, more reliable control is possible, and since boric acid is harmful to the human body and the environment, the reduction of overall amount of boric acid is an advantage.

- Energy -

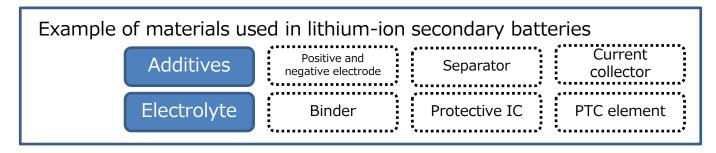


Additives

- Additive for electrolytic solution to improve the performance of lithium-ion secondary batteries
- High-temperature endurance High conductivity Increased capacity • Low resistance • Flame retardance

Lithium Hexafluorophosphate

- High-purity electrolytes for lithium-ion secondary batteries
 - * Manufacture and sale at our affiliate company in China (Quzhou BDX New Chemical Materials Co., Ltd.)





Quzhou BDX New Chemical Materials Co., Ltd. (China)



Izumi Factory's manufacturing building (Izumiotsu City, Osaka)

- General Products -



<u>Tin Fluoride</u>

• 2017

The GMP inspection by USFDA for tin fluoride, an active ingredient of OTC anticaries drugs, was completed, and obtained official approval.

• 2018

Started marketing of "tin fluoride" as a GMP-compliant product.



Izumi Factory's manufacturing building (Izumiotsu City, Osaka)



- * We expect to see big demand mainly in Europe and the US, where there is strong interest in dental health and beauty.
- \Rightarrow We are also developing new applications other than toothpaste (e.g., hoof sterilization)

- New Initiatives(semiconductors) -



Chemicals for semiconductors

- In association with the progress of the high integration of semiconductors based on the planar refinement and increased three-dimensionality of semiconductor devices, the hydrofluoric acid and buffered hydrofluoric acid used in wet etching and cleaning require both greater functionality and quality.
- In particular, in anticipation of the high integration of logic and memory semiconductors, we are promoting the development of functional chemical solutions adapted to advanced technologies, and initiatives to guarantee smaller particle sizes.

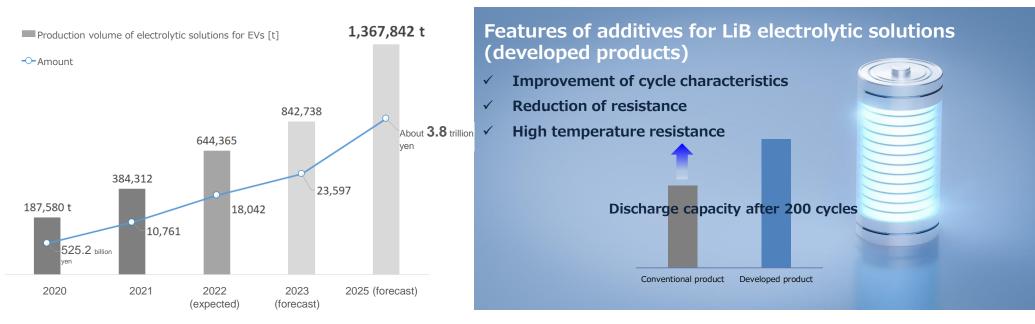


- New Initiatives(Energy/Battery Materials) -



Storage device materials-related business

- Development of additives for electrolytic solutions that increase the capacity of lithium-ion secondary batteries (LiB)
 Key points of development
 - \checkmark Application on Ni-based cathode materials expected to have higher capacity
 - ✓ Suppression of degradation of cycle characteristics under high voltage and high temperature, which are issues for Ni-based cathode materials
- Promotion of the development of materials for next-generation secondary batteries being touted as post-LiB



* Based on "Electric Vehicles and Vehicle Batteries" in Fuji Keizai "2022 Future Outlook for Energy and Large Rechargeable Batteries and Materials"

- New Initiatives(Cell Culture vessel) -

Cell culture vessel

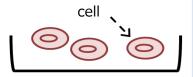
- We developed a cell culture plate applying our unique surface treatment technology cultivated in High-Purity Chemical Business.
- We have started providing samples to research institutions and pharmaceutical companies.



The developed cell culture plate





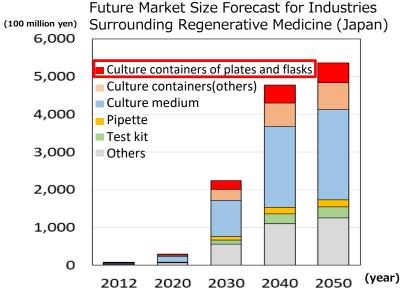




Product developed by our company

Cells adhere and proliferate

Formation of chemically uniform and stable culture substrate



Adapted from the Ministry of Economy, Trade and Industry, "Future Market Size Forecast for Industries Surrounding Regenerative Medicine" Market: 3.5 billion yen (2020) -> 53 billion yen (2050) 3

Beyond the Chemical

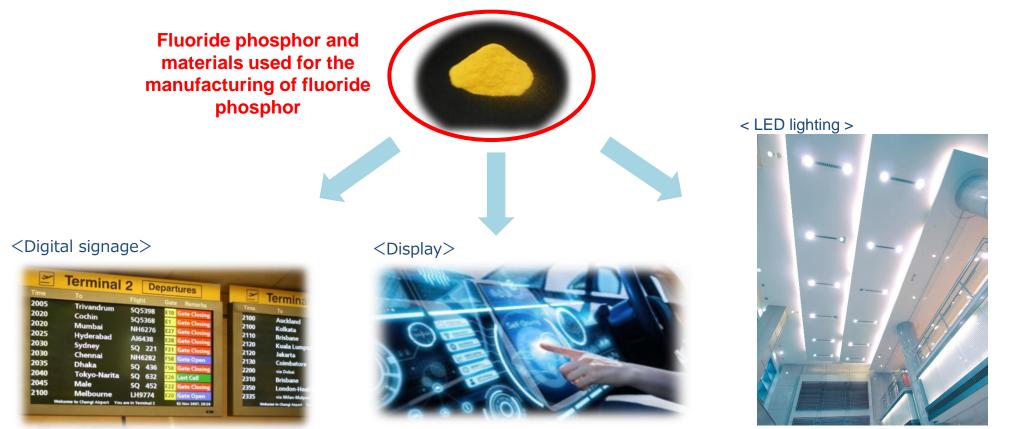
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- New Initiatives(Electronic Materials1) -



Phosphor-related Materials

- Tablets and LCD TVs will feature mini-LED backlight LCDs, which will lead to their wider use.
- The expansion of needs is expected, using the merits of phosphor, which is more stable than quantum dots, such as the adoption of phosphor films for automotive displays.
- The trend for adoption of fluoride phosphor for high-end model lighting is accelerating.



- Customer adoptions of some products have advanced and we are promoting R&D aimed at the further expansion of adoptions.
- We will promote the development of highly efficient, long-life fluoride phosphor-related materials given functionality matched to applications.

- New Initiatives(Electronic Materials2) -



PCB Materials (Low Dielectric Constant Materials)

As materials for high-frequency communication devices, used as additives (fillers) to resin and other materials for substrates.

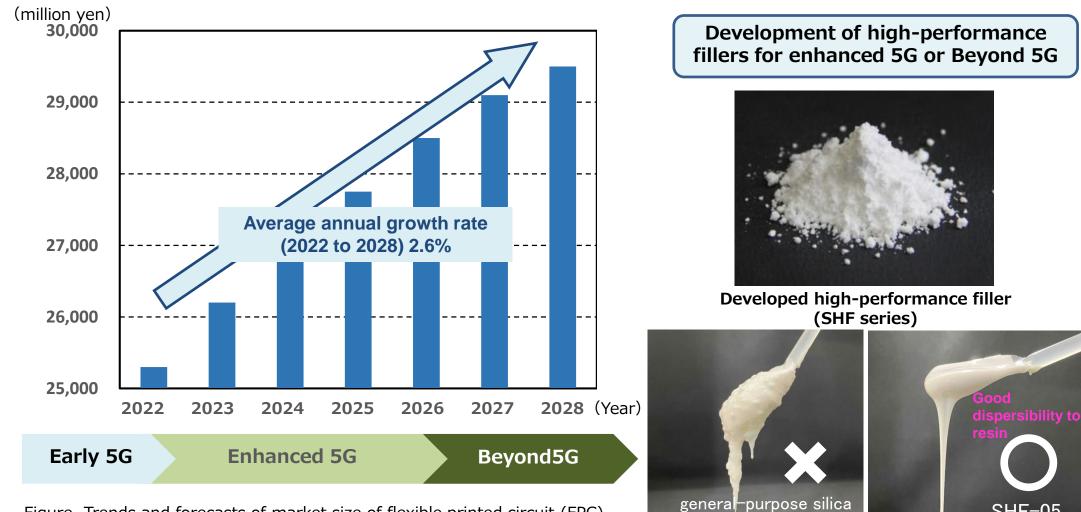


Figure. Trends and forecasts of market size of flexible printed circuit (FPC) (Source: Fuji Chimera Research Institute)

Beyond the Chemical

Evaluation of dispersibility to resin of general-purpose silica and the product developed by our company₃₂

SHF-05

- New Initiatives(Electronic Materials3) -



High-performance fluoride materials (nanomaterials)

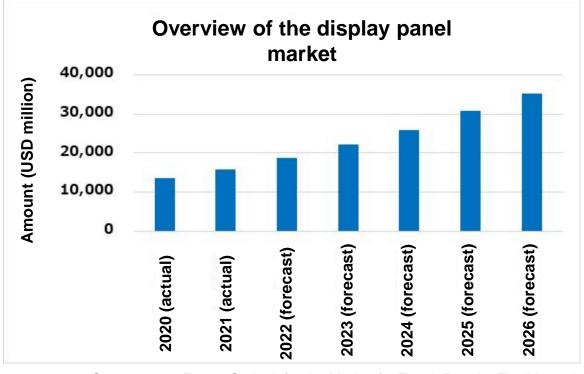
- Material development is thriving due to the higher functionality of displays, also including automotive display applications.
- We developed "CNP-P," a fluoride nanoparticle dispersion agent with a refractive index of less than 1.35 for antireflection film applications.
 - -> We are currently promoting research aimed at the resolution of issues we received feedback on in user evaluations.



Developed product "CNP-P"







Source: 2022 Future Outlook for the Market for Touch Panels, Flexible and Automotive Displays, and Components

- Other product examples -

Optical Material-Related

- ◆Calcium Fluoride ◆Aluminum Fluoride
- ◆Magnesium Fluoride ◆Lead Fluoride

Reactive Catalyst-Related

- ♦ High Purity Boron Trifluoride
- ◆Boron Trifluoride n-Butyl Ether
- ◆Boron Trifluoride Monoethyl Amine ◆Boron Trifluoride Piperidine

Surface Treatment, Alternatives for CFCs-Related

Anhydrous Hydrofluoric Acid

Other Products

- ◆Fluorosilicic Acid
- ◆ Copper Fluoroborate
- ◆ Potassium Fluoroborate
- ◆ Potassium Fluoride
- ◆ Potassium Hexafluorotitanate ◆ Refined Calcium Fluoride

Newly-Developed Products

- ◆ Detergents Contributing to Increase in Chemical Lifetime
- Detergents Inhibiting Silicon and Polysilicon Damage
- ◆ Battery-Related (Ionic Liquids, Electrolytes for Sodium Ion Batteries Sodium Hexafluorophosphate, Additives for Lithium-Ion Batteries,)
- ◆ Various Fluoride Nanoparticles Dispersant (Magnesium, Lithium, Ytterbium, Calcium, CNP-P) Phosphor materials ◆5G/6G (Information Communication Systems), Printed Circuit Board
- ◆ Nuclear Energy Industry
- ◆ Special-Purpose Inorganic Fluorine Compounds Beyond the Chemical

◆ Potassium Fluorosilicate

♦55% Hydrofluoric Acid

- ◆Lead Fluoroborate
- Ammonium Hydrogenfluoride
- ◆Ammonium Fluoride

- - ♦ Boron Trifluoride Phenol

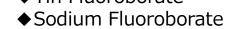
Nuclear Energy-Related

- ◆¹⁰B Enriched Potassium Fluoroborate
- ◆ ¹⁰B Enriched Boric Acid
- ◆ Fluoroboric Acid
- ◆Zinc Fluoroborate
- ♦ Sodium Fluoride
- ♦ Potassium Hexafluorozirconate
- Potassium Hexafluorophosphate
- Detergents Suppressing Etching of Silicon Nitride Film

- ◆Boron Trifluoride Dimethyl Ether
- ◆Triethylamine 3HF

◆ Fluorinated Carbon Nano-Tubes

◆Tin Fluoroborate



◆Barium Fluoride





(Product information)

◆Boron Trifluoride Diethyl Ether ◆Boron Trifluoride Tetrahydrofuran

◆Lithium Fluoride

◆ Strontium Fluoride



ステラケミファ



* For details, please visit the website.

街のなかでもステラケミファ



家のなかでもステラケミファ



病院のなかでもステラケミファ

学校のなかでもステラケミファ





- Transportation Business -



(HP URL)

BLUE EXPRESS, Inc.



Transportation Business

Transp	nsport · Rail transport					
Customs Clearance		Customs	clearance · Loadir	ng and Unloading		
Warehousing		Providing	multi-functional v	varehouses fully equipped with the latest systems		
Container services		medium-si	ize IBC pressurize	ized containers that meet ISO specifications, d containers, as well as IBC containers with UN ng services for cleaning, repairing and leasing the		
Customs clearance sites	Shippir	ng terminals	Overseas Bases			
Ohama Office	Senc	lai Office	Singapore			
Osaka Office	Kant	to Office	China			
Yokohama Office	Yokoha	ama Office				
	Shimizu Office					
	Nagoya Office					
	Ohama Office					
	Kob	e Office				
	Kitakyı	ushu Office		36		

- Transportation Business -



Equipment (as of Feb 28, 2023)

- * Tractors(142)
- * Container Semitrailers(364)
 - 20FT chassis
 - 35FT chassis
 - 40FT chassis
 - chassis for container
 - Wings Semitrailers

* Tank Trailer(10) Tank trailers High Pressure Gas Trailers

- * $4 \sim 15$ -Ton Wings Trucks(6)
- * Temperature Controlled Wings Trucks(4)
- * 1 \sim 15-Ton Flatbed Bodies(12)
- * Container Carrier(18)
- * Tank Trucks(19) Dedicated Trucks Tank Trucks for High Pressure Gas
- * Tank containers(516)
 - ISO Tank Containers (Teflon Lined) ISO Tank Containers (Reefer) JR Tank Containers (Teflon Lined)
- * Portable Tank (Teflon Lined)(24)

List of vehicle types



























- Transportation Business -

Initiatives aimed at the improvement of corporate value

1. Promoting initiatives focusing on profitability

- > Revision of low-price transactions: Revising the rates to ones commensurate with costs and revising the transactions themselves
- Acquisition of new projects: Actively responding to inquiries, identifying potential demand of existing shippers, collaborating with other departments, etc.

2. Construction of stable business foundations

- We recruit with an eye on the future while looking at our age composition, and cultivate managers and senior employees systematically.
- > We use external training to promote the acquisition of skills and qualifications.
- > We secure vehicles and containers by type matched to needs.

3. Continued strengthening of the compliance system

- We prevent dangerous driving and overwork by using drive recorders and digital tachographs, and reviewing operational management work.
- > Enhancement of employee education, promotion of the understanding of related laws and regulations, etc.

4. Handling of the 2024-problem in logistics

Preparation of a system for the revision of the notice of the Minister of Health, Labour and Welfare (Standards for Improvement of the Work Hours, etc. of Vehicle Drivers) in April 2024

- Transportation Business -



TOPICS

(1) Rebuilding of the Head Office building at Ohama Office



We are rebuilding the Head Office building at the eastern side of the Head Office site in Ohama for its efficient operation. (Planned for completion in August 2023)

(2) Introduction of top lifts in Kitakyushu Office



Top-lifters have been introduced so that ISO tank containers can be loaded and unloaded, and stored in the parking lot at the office (April 2022).