

January 29, 2024

Notice of the Filing of Correction Reports on Previous-Year Securities Reports, etc. and the Correction of Previous-Year Summary of Business Results, etc.

We will submit an amended report on the Securities Reports for the past fiscal years to the Kanto Local Finance Bureau as of the date of this report, and we will also revise the Summary of Business Results for the past fiscal years as follows.

1. Reason for Correction

As we proceed with the settlement procedures for the third quarter of the fiscal year ending February 2024, we found that the consolidated settlement process, which was assigned to equity attributable to owners of the parent company and non-controlling interests in the inter-group equity transaction was incorrect during the previous fiscal years (from the fiscal year ending February 2019 to the second quarter of the fiscal year ending February 2024) .

Accordingly, we have decided to revise the financial results announced in the previous fiscal year, and have announced the estimated impact of this revision on the previous fiscal year's financial results in "Notice of Partial Revision of Previous Financial Results, etc." dated January 12, 2024. Subsequently, the audit or review by the auditing firm was completed, and the consolidated financial statements for the previous fiscal year after the correction were finalized.

On January 15, 2024, the Company received the audit report and review report on the correction report of the annual securities report, etc., which is described in "2. Amendment to annual securities reports and quarterly reports to be filed as of the date hereof" below from the auditing firm. Any opinion expressed by the auditing firm included in this audit report and review report is an unqualified opinion or an unqualified conclusion.

As a result of this correction, we have been working diligently on the preparation of this correction report and on the correction of the company results for the past fiscal years, etc. described in "3. Summary of business results both for yearly and quarterly to be corrected" below.

However, due to corrections over 6 fiscal years and the enormous amount of work, it took time to work. Accordingly we submitted this report today.

In addition, the impact of this correction on prior period financial results remains unchanged from the estimated amount disclosed on January 12, 2024. For details of the impact, please refer to "4. Impact of corrections on prior year's financial results" below.

As a result of this amendment, there is no impact on equity totals in the consolidated statement of financial position for the fiscal year covered by this amendment, but the breakdown of the change is that equity attributable to owners of parent increased and non-controlling interests decreased by the same amount. In addition, the resulting upward revisions to Equity per share attributable to owners of parent and Ratio of equity attributable to owners of parent for the applicable fiscal year are made.

2. Amendment to annual securities reports and quarterly reports to be filed as of the date hereof

(1) Correction report of the annual securities reports

Securities Report-22nd Fiscal Period (2018/03/01-2019/02/28)

Securities Report-23rd Fiscal Period (2019/03/01-2020/02/29)

Securities Report-24th Fiscal Period (2020/03/01-2021/02/28)

Securities Report-25th Fiscal Period (2021/03/01-2022/02/28)

Securities Report-26th Fiscal Period (2022/03/01-2023/02/28)

(2) Correction report of quarterly reports

- Quarterly Report-First Quarter of 25th Fiscal Period (2021/03/01-2021/05/31)
- Quarterly Report-Second Quarter of 25th Fiscal Period (2021/06/01-2021/08/31)
- Quarterly Report-Third Quarter of 25th Fiscal Period (2021/09/01-2021/11/30)
- Quarterly Report-First Quarter of the 26th Fiscal Period (2022/03/01-2022/05/31)
- Quarterly Report-Second Quarter of 26th Fiscal Period (2022/06/01-2022/08/31)
- Quarterly Report-Third Quarter of 26th Fiscal Period (2022/09/01-2022/11/30)
- Quarterly Report-First Quarter of 27th Fiscal Period (2023/03/01-2023/05/31)
- Quarterly Report-Second Quarter of 27th Fiscal Period (2023/06/01-2023/08/31)

3. Summary of business results both for yearly and quarterly to be corrected

- Summary of Business Results for the Year Ending February 28, 2019 [IFRS] (Consolidated)
- Summary of Business Results for the Year Ending February 29, 2020 [IFRS] (Consolidated)
- Summary of Business Results for the Year Ending February 28, 2021 [IFRS] (Consolidated)
- Summary of Business Results for the First Quarter Ending May 31, 2022 [IFRS] (Consolidated) (2021/03/01-2021/05/31)
- Summary of Business Results for the Second Quarter Ending August 31, 2021 [IFRS] (Consolidated) (2021/06/01-2021/08/31)
- Summary of Business Results for the Third Quarter Ending November 30, 2022 [IFRS] (Consolidated) (2021/08/01-2021/11/30)
- Summary of Business Results for the Year Ending February 28, 2022 [IFRS] (Consolidated)
- Summary of Business Results for the First Quarter Ending May 31, 2022 [IFRS] (Consolidated) (2022/03/01-2022/05/31)
- Summary of Business Results for the Second Quarter Ending August 31, 2022 [IFRS] (Consolidated) (2022/06/01-2023/08/31)
- Summary of Business Results for the Third Quarter Ending November 30, 2022 [IFRS] (Consolidated) (2022/08/01-2023/11/30)
- Summary of Business Results for the Year Ending February 28, 2023 [IFRS] (Consolidated)
- Summary of Business Results for the First Quarter Ending May 31, 2023 [IFRS] (Consolidated) (2023/03/01-2023/05/31)
- Summary of Business Results for the Second Quarter Ending August 31, 2023 [IFRS] (Consolidated) (2023/06/01-2023/08/31)

The following disclosures were made separately as of the date.

- (Correction and Numerical Data Correction) Partial correction of "Summary of Business Results for the Year Ending February 28, 2023 [IFRS] (Consolidated)"
- (Correction and Numerical Data Correction) Partial correction of "Summary of Business Results for the First Quarter Ending May 31, 2023 [IFRS] (Consolidated)"
- (Correction and Numerical Data Correction) Partial correction of "Summary of Business Results for the Second Quarter Ending August 31, 2023 [IFRS] (Consolidated)"

4. Impact of corrections on prior year's financial results

There is no impact on the consolidated statements of income or non-consolidated financial statements due to the correction. The impact on prior-period financial results is as follows.

[Consolidated Financial Statements]

(Million yen)

Item	Fiscal year		Before correction	After correction	Difference	Change	
Equity attributable to owners of parent (as part of equity)	Year ending Feb. 2019	Full year	16,361	18,706	2,345	14.3%	
	Year ending Feb. 2020	Full year	16,216	18,568	2,352	14.5%	
	Year ending Feb. 2021	Full year	17,052	19,406	2,354	13.8%	
	Year ending Feb. 2022	1st quarter		18,132	20,486	2,354	13.0%
		2nd quarter		21,657	24,012	2,355	10.9%
		3rd quarter		39,229	41,584	2,355	6.0%
		Full year		23,788	26,143	2,355	9.9%
	Year ending Feb. 2023	1st quarter		27,319	29,674	2,355	8.6%
		2nd quarter		28,027	30,383	2,356	8.4%
		3rd quarter		27,708	30,063	2,355	8.5%
		Full year		27,251	29,606	2,355	8.6%
	Year ending Feb. 2024	1st quarter		28,989	31,345	2,356	8.1%
		2nd quarter		30,206	32,561	2,355	7.8%

(yen)

Item	Fiscal year		Before correction	After correction	Difference	Change
Equity per share attributable to owners of parents	Year ending Feb. 2019	Full year	87.60	100.15	12.55	14.3%
	Year ending Feb. 2020	Full year	86.82	99.42	12.60	14.5%
	Year ending Feb. 2021	Full year	91.30	103.90	12.60	13.8%
	Year ending Feb. 2022	Full year	113.19	124.40	11.21	9.9%
	Year ending Feb. 2023	Full year	129.64	140.84	11.20	8.6%

Item	Fiscal year		Before correction	After correction	Difference	
Ratio of equity attributable to owners of parent (%)	Year ending Feb. 2019	Full year	22.6%	25.8%	3.2%	
	Year ending Feb. 2020	Full year	10.8%	12.4%	1.6%	
	Year ending Feb. 2021	Full year	10.5%	12.0%	1.5%	
	Year ending Feb. 2022	1st quarter		11.6%	13.1%	1.5%
		2nd quarter		13.7%	15.2%	1.5%
		3rd quarter		22.2%	23.5%	1.3%
		Full year		17.8%	19.6%	1.8%
	Year ending Feb. 2023	1st quarter		19.9%	21.6%	1.7%
		2nd quarter		20.8%	22.6%	1.8%
		3rd quarter		21.0%	22.8%	1.8%
		Full year		20.4%	22.2%	1.8%
	Year ending Feb. 2024	1st quarter		21.5%	23.2%	1.7%
		2nd quarter		22.4%	24.1%	1.7%

Item	Fiscal year		Before correction	After correction	Difference
Return on equity attributable to owners of parent company (%)	Year ending Feb. 2019	Full year	7.7%	7.2%	-0.5%
	Year ending Feb. 2020	Full year	7.4%	6.5%	-0.9%
	Year ending Feb. 2021	Full year	-83.4%	-73.1%	10.3%
	Year ending Feb. 2022	Full year	29.0%	26.0%	-3.0%
	Year ending Feb. 2023	Full year	13.3%	12.1%	-1.2%