November 11, 2019

Company name: TATERU, Inc.
Representative: Daisaku Furuki, Representative Director/CEO
(Stock exchange code: 1435, TSE First Section)
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(Change to Disclosure Matters) Notice Concerning Change in Consolidated Subsidiary (Share Transfer)

TATERU, Inc. (the "Company") hereby announces that a partial change has been made to matters disclosed in "Notice Concerning Change in Consolidated Subsidiary (Share Transfer)," released on October 31, 2019 as follows. The changed matters are underlined.

1. Details of revision

(Before revision)

3. Future outlook

Due to the Transfer of Shares, Invest Online will be excluded from the scope of consolidation from the fourth quarter of the fiscal year ending December 31, 2019. In addition, due to the Transfer of Shares, approximately 1.5 billion yen is scheduled to be recorded as provision for loss on transfer of shares of subsidiaries and associates under extraordinary loss in the third quarter of the fiscal year ending December 31, 2019, but the exact amount to be recorded on the consolidated financial statement is currently under examination, and an announcement will be made once the Company has determined its impact on the consolidated financial results for the fiscal year ending December 31, 2019.

(After revision)

3. Future outlook

In addition, due to the Transfer of Shares, 1.540 billion yen is scheduled to be recorded as amortization of goodwill under extraordinary loss in the third quarter of the fiscal year ending December 31, 2019. No revision has as yet been made to the consolidated financial results forecast for the fiscal year ending December 31, 2019, released on August 8, 2019. An announcement will be immediately made in the event that a revision to the financial results becomes necessary.

2. Reasons for revision

The change was made because the Company determined after a reconsideration of accounting method that applying accounting treatments based on the provisions in Article 32 of "Practical Guidelines on Accounting Standards for Capital Consolidation Procedures in Preparing Consolidated Financial Statements" to the Transfer of Shares is a more appropriate disclosure method in light of the actual circumstances.