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Notice of Partial Correction of Past Fiscal Year Financial Results, etc.

COLOPL, Inc. (the "Company") hereby announces that there are errors in the consolidated financial results that the Company has announced in the past, as detailed below.

Notes

1. Background and reasons for the correction

While the Company were going through the closing procedures for the fiscal year ended September 30, 2024, the Company discovered in past fiscal years (from the fiscal year ended September 30, 2023 to the third quarter of the fiscal year ended September 30, 2024) that there was an error in the calculation of the amount of profit and loss of the investees of the funds invested by our group in the fiscal year ended September 30, 2023 and the second quarter of the fiscal year ended September 30, 2024, and that sales had been overstated. In addition, it was discovered that there was an error in the calculation of the "Accounting Standard for Revenue Recognition" at the Company's consolidated subsidiary for the fiscal year ended September 30, 2023, and that the Cost of sales had been understated, so the Company will make corrections to the financial results announced in past fiscal years, etc. Please refer to "3. Impact on past fiscal year financial results, etc." for the impact of this correction on financial results and quarterly financial results, etc. in the past fiscal year financial results and quarterly financial results.

The figures for the fiscal year ended September 30, 2023, which are included in the "Consolidated Financial Results for the Fiscal Year Ended September 30, 2024 (under Japanese GAAP)" released today as comparative information, are the revised figures.

In addition, the Company plans to submit a revised report on the annual securities report for the previous fiscal year to the Kanto Local Finance Bureau as soon as the audit or review by the auditing firm is complete. The Company are also preparing to make corrections to the financial results and quarterly financial results for previous fiscal year, and will disclose them as soon as they are ready.

2. Documents to be corrected

Consolidated Financial Results for the Fiscal Year Ended September 30, 2023 (under Japanese GAAP)
Consolidated Financial Results for the Three Months Ended December 31, 2023 (under Japanese GAAP)
Consolidated Financial Results for the Six Months Ended March 31, 2024 (under Japanese GAAP)
Consolidated Financial Results for the Nine Months Ended June 30, 2024 (under Japanese GAAP)
FY2023 Annual Report (Annual Securities Report)
Quarterly Securities Report (The First Quarter of the Fiscal Year Ending September 30, 2024)
Quarterly Securities Report (The Second Quarter of the Fiscal Year Ending September 30, 2024)

3. Impact on past fiscal year financial results, etc.

The impact of this correction on past financial results is as follows.

【Consolidated Financial Results】 (million yen)

Period	Accounting item	Before correction (A)	After correction (B)	Amount affected (B-A)	Rate of change (%)
The Fiscal Year Ended September 30, 2023	Net sales	30,926	30,806	(119)	(0.4%)
	Cost of sales	21,523	21,614	90	0.4%
	Operating profit (loss)	2,858	2,648	(209)	(7.3%)
	Ordinary profit (loss)	3,276	3,066	(209)	(6.4%)
	Profit (loss) attributable to owners of parent	1,893	1,746	(147)	(7.8%)
	Total assets	81,695	81,464	(230)	(0.3%)
	Total net assets	76,234	76,060	(174)	(0.2%)
The First Quarter cumulative period of the Fiscal Year Ended September 30, 2024	Net sales	5,629	5,629	-	-
	Cost of sales	4,464	4,374	(90)	(2.0%)
	Operating profit (loss)	(414)	(324)	90	-
	Ordinary profit (loss)	(461)	(371)	90	-
	Profit (loss) attributable to owners of parent	(519)	(454)	64	-
	Total assets	77,567	77,417	(150)	(0.2%)
	Total net assets	72,745	72,641	(104)	(0.1%)
The Second Quarter cumulative period of the Fiscal Year Ended September 30, 2024	Net sales	12,714	12,702	(11)	(0.1%)
	Cost of sales	9,255	9,165	(90)	(1.0%)
	Operating profit (loss)	273	352	78	28.7%
	Ordinary profit (loss)	727	805	78	10.8%
	Profit (loss) attributable to owners of parent	120	177	56	46.7%
	Total assets	81,111	80,937	(173)	(0.2%)
	Total net assets	73,674	73,554	(120)	(0.2%)
The Third quarter cumulative period of the Fiscal Year Ended September 30, 2024	Net sales	18,318	18,307	(11)	(0.1%)
	Cost of sales	13,789	13,698	(90)	(0.7%)
	Operating profit (loss)	(773)	(695)	78	-
	Ordinary profit (loss)	237	315	78	33.1%
	Profit (loss) attributable to owners of parent	(491)	(435)	56	-
	Total assets	80,989	80,844	(144)	(0.2%)
	Total net assets	73,159	73,031	(128)	(0.2%)

【Non-consolidated Results】 (million yen)

Period	Accounting item	Before correction (A)	After correction (B)	Amount affected (B-A)	Rate of change (%)
The Fiscal Year Ended September 30, 2023	Net sales	23,185	23,157	(28)	(0.1%)
	Cost of sales	15,352	15,443	91	0.6%
	Operating profit (loss)	2,976	2,856	(119)	(4.0%)
	Ordinary profit (loss)	3,356	3,237	(119)	(3.6%)
	Profit (loss)	2,472	2,389	(82)	(3.4%)
	Total assets	77,719	77,560	(158)	(0.2%)
	Total net assets	73,389	73,279	(109)	(0.1%)

*The Company uses the method of including the amount equivalent to the equity in the net amount in the financial results for investments in investment partnerships. The amount of profit or loss is recorded as Sales or Cost of sales.

End.