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November 20, 2024

Company Name: COLOPL, Inc.
Representative: Takashi Miyamoto, President
(Securities Code: 3668
Tokyo Stock Exchange Prime Market)
Inquiries: Yoshiaki Harai, Executive Director
(TEL: +81-3-6721-7770)

Notice of Submission of Correction Reports for Past Annual Securities Reports, etc., and Correction of Past Financial Results, etc.

COLOPL, Inc. (the "Company") hereby submitted correction reports for past annual securities reports, etc. to the Kanto Local Finance Bureau today, and has also made corrections of past financial results, etc.

Notes

1. Background and reasons for the correction

While the Company were going through the closing procedures for the fiscal year ended September 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 were overstated by 119 million yen and 11 million yen, respectively. 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 was understated by 90 million yen. Accordingly, the Company has decided to make corrections to the financial results announced in the past, and announced the impact of these corrections on the financial results for the past fiscal years in the "Notice of Partial Correction of Past Fiscal Year Financial Results, etc." dated November 6, 2024.

The audit or review by the audit corporation was completed today, and the Company has received the audit report and review report for the correction report for the securities report, etc., which is stated in "2. Correction Reports for the Annual Securities Report and Quarterly Securities Report to be Submitted Today" below. Therefore, the Company has submitted the correction report for the annual securities report, etc., for past fiscal years to the Kanto Local Finance Bureau. The audit opinions of the audit corporations stated in the audit reports and review reports are all unqualified opinions or unqualified conclusions.

In addition, the Company has been working diligently to revise the financial results for past fiscal years, etc., as described in "3. Financial Results and Quarterly Financial Results Subject to Revision" below. As preparations were completed today, the Company submitted the financial results for past fiscal years, etc.

The impact of these corrections on the financial results for past fiscal years is unchanged from the amount disclosed on November 6, 2024. For details of the impact, please refer to "4. Impact of the corrections on the financial results for past fiscal years" below.

2. Correction Reports for the Annual Securities Report and Quarterly Securities Report to be Submitted Today

(1) Correction Report for Annual Securities Report
FY2023 Annual Report (Annual Securities Report)

(2) Correction Report for Quarterly 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. Financial Results and Quarterly Financial Results Subject to Correction

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)

In addition, the Company has made the following disclosure today.
(Corrections) Notice of Partial Correction to “Consolidated Financial Results for the Fiscal Year Ended September 30, 2023 (under Japanese GAAP)”
(Corrections) Notice of Partial Correction to “Consolidated Financial Results for the Three Months Ended December 31, 2023 (under Japanese GAAP)”
(Corrections) Notice of Partial Correction to “Consolidated Financial Results for the Six Months Ended March 31, 2024 (under Japanese GAAP)”
(Corrections / Corrections of Numerical Data) Notice of Partial Correction to “Consolidated Financial Results for the Nine Months Ended June 30, 2024 (under Japanese GAAP)”

4. Impact of the corrections on the financial results, etc. for past fiscal years

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.