

August 26, 2024

To whom it may concern:

Company name Needs Well Inc.  
 Representative Kozo Funatsu, President and CEO  
 (Stock code: 3992, Tokyo Stock Exchange Prime Market)  
 Inquiries Chinami Arai, Director and Executive Officer  
 (Telephone: +81-3-6265-6763)

**(Corrections / Corrections of Numerical Data)**  
**Notice Regarding Partial Corrections to “Consolidated Financial Results for the Six Months Ended March 31, 2024 (Under Japanese GAAP)”**

Needs Well Inc. (the “Company”) provides notice that there were matters to be corrected in some of the details contained in the “Consolidated Financial Results for the Six Months Ended March 31, 2024 (Under Japanese GAAP)” announced on May 9, 2024. As numerical data has also been corrected, the corrected numerical data is also provided.

The corrected portions are underlined.

1. Details of corrections

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1. Consolidated Financial results for the six months ended March 31, 2024 (from October 1, 2023 to March 31, 2024)

(1) Consolidated operating results (cumulative)

(Before correction)

	Profit per share	Diluted earnings per share
Six months ended	Yen	Yen
March 31, 2024	<u>26.73</u>	–
March 31, 2023	19.89	19.88

Note: 1. As of the end of the fiscal year ended September 30, 2023, the Company finalized the provisional accounting treatment for business combinations. The figures for the six months ended March 31, 2023 thus reflect the finalized content of the provisional accounting treatment.

2. The Company conducted a stock split on June 1, 2023 at a ratio of 2 shares per share of ordinary shares. The profit per share and diluted earnings per share have been calculated based on the assumption that this stock split was conducted at the beginning of the previous fiscal year.

(After correction)

	Profit per share	Diluted earnings per share
Six months ended	Yen	Yen
March 31, 2024	<u>26.61</u>	–
March 31, 2023	19.89	19.88

Note: 1. As of the end of the fiscal year ended September 30, 2023, the Company finalized the provisional accounting treatment for business combinations. The figures for the six months ended March 31, 2023 thus reflect the finalized content of the provisional accounting treatment.

2. The Company conducted a stock split on June 1, 2023 at a ratio of 2 shares per share of ordinary shares. The profit per share and diluted earnings per share have been calculated based on the assumption that this stock split was conducted at the beginning of the previous fiscal year.

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3. Consolidated financial results forecast for the fiscal year ending September 30, 2024 (October 1, 2023 to September 30, 2024)

(Before correction)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,720	22.4	1,440	30.8	1,440	26.9	980	17.0	<u>51.45</u>

Notes: Revisions to the forecast of financial results most recently announced: None

(After correction)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,720	22.4	1,440	30.8	1,440	26.9	980	17.0	<u>51.23</u>

Notes: Revisions to the forecast of financial results most recently announced: None

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\* Notes

(4) Number of issued shares (ordinary shares)

(Before correction)

(iii) Average number of shares during the period (cumulative)

Six months ended March 31, 2024	<u>19,046,234</u> shares
Six months ended March 31, 2023	19,729,021 shares

(After correction)

(iii) Average number of shares during the period (cumulative)

Six months ended March 31, 2024	<u>19,129,250</u> shares
Six months ended March 31, 2023	19,729,021 shares

Note: The Company conducted a stock split on June 1, 2023 at a ratio of 2 shares per share of ordinary shares. The “total number of issued shares” have been calculated based on the assumption that this stock split was conducted at the beginning of the previous fiscal year.

2. Reason for corrections

After submitting the “Consolidated Financial Results for the Six Months Ended March 31, 2024 (Under Japanese GAAP),” it was discovered that there were matters to be corrected in the details of the summary information, and the Company has thus made corrections to these matters.

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