

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)  
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**(Corrections / Corrections of Numerical Data)**  
**Notice Regarding Partial Corrections to “Consolidated Financial Results for the Nine Months Ended June 30, 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 Nine Months Ended June 30, 2024 (Under Japanese GAAP)” announced on August 8, 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 nine months ended June 30, 2024 (from October 1, 2023 to June 30, 2024)

(1) Consolidated operating results (cumulative)

(Before correction)

	Profit per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2024	<u>17.44</u>	–
June 30, 2023	13.61	13.61

- 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 nine months ended June 30, 2023 thus reflect the finalized content of the provisional accounting treatment.
2. The Company conducted a stock split on June 1, 2023 and June 1, 2024 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
Nine months ended	Yen	Yen
June 30, 2024	<u>17.29</u>	–
June 30, 2023	13.61	13.61

- 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 nine months ended June 30, 2023 thus reflect the finalized content of the provisional accounting treatment.
2. The Company conducted a stock split on June 1, 2023 and June 1, 2024 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>25.78</u>

- Notes 1. Revisions to the forecast of financial results most recently announced: None  
 2. Profit per share for the fiscal year ending September 30, 2024 (forecast) is calculated taking into account the stock split as noted in “2. Dividends.” Profit per share without taking into account such stock split will be 51.56 yen(+20.9%) compared to figures for the previous fiscal year).

(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>25.56</u>

- Notes 1. Revisions to the forecast of financial results most recently announced: None  
 2. Profit per share for the fiscal year ending September 30, 2024 (forecast) is calculated taking into account the stock split as noted in “2. Dividends.” Profit per share without taking into account such stock split will be 51.12 yen(+19.9%) compared to figures for the previous fiscal year).

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\* Notes

(4) Number of issued shares (ordinary shares)

(Before correction)

(ii) Number of treasury shares at the end of the period

As of June 30, 2024	<u>2,232,314</u> shares
As of September 30, 2023	2,523,716 shares

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

Nine months ended June 30, 2024	<u>38,012,380</u> shares
Nice months ended June 30, 2023	39,463,776 shares

Note: The Company conducted a stock split on June 1, 2023 and June 1, 2024 at a ratio of 2 shares per share of ordinary shares. The “total number of issued shares at the end of the period,” “number of treasury shares at the end of the period,” and “average number of shares during the period” have been calculated based on the assumption that this stock split was conducted at the beginning of the previous fiscal year.

(After correction)

(ii) Number of treasury shares at the end of the period

As of June 30, 2024	<u>2,235,314</u> shares
As of September 30, 2023	2,523,716 shares

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

Nine months ended June 30, 2024	<u>38,337,653</u> shares
Nice months ended June 30, 2023	39,463,776 shares

Note: The Company conducted a stock split on June 1, 2023 and June 1, 2024 at a ratio of 2 shares per share of ordinary shares. The “total number of issued shares at the end of the period,” “number of treasury shares at the end of the period,” and “average number of shares during the period” 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 Nine Months Ended June 30, 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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