



August 9, 2024

Summary of Consolidated Financial Results (Japanese GAAP) for the First Quarter of Fiscal Year Ending March 31, 2025

Listed company: Cosmo Energy Holdings Co., Ltd. Listed: Tokyo Stock Exchange
 Securities code: 5021 URL <https://www.cosmo-energy.co.jp/>
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 Scheduled date of commencement of dividend payment: —
 Creation of supplementary results materials: Yes
 Results briefing: Yes (for analysts and institutional investors)

Note: Figures less than 1 million yen are rounded down.

1. Consolidated Financial Results for the First Quarter of Fiscal Year Ending March 2025 (For the period from April 1, 2024 to June 30, 2024)

(1) Consolidated Operating Results (cumulative total)

(% indicates changes from the corresponding period of the previous fiscal year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent for the First Quarter	
	million yen	%	million yen	%	million yen	%	million yen	%
First Quarter, FY2024	655,143	7.6	45,017	537.2	53,135	433.5	24,697	—
First Quarter, FY2023	608,613	-8.1	7,064	-94.3	9,959	-91.8	1,416	—

Note : Comprehensive income First Quarter, FY2024 : 28,396 million yen (390.2%) First Quarter, FY2023 : 5,792 million yen (—%)

	Net income per share for the First Quarter	Diluted net income per share for the First Quarter
	yen sen	yen sen
First Quarter, FY2024	282.35	—
First Quarter, FY2023	16.23	—

Note : As stated in Notes Relating to Changes in Accounting Policies, Change in Calculation Method of Tax Expenses in the Accompanying Materials, the Company changed the calculation method of tax expenses from the first quarter under review. The change in accounting policy has been applied retrospectively, and the consolidated operating results for the first quarter of FY2023 are after retrospective application. Changes from the corresponding period of the previous fiscal year for profit attributable to owners of parent and comprehensive income for the first quarter of FY2023 are not shown due to retrospective application of the accounting policy change.

(2) Consolidated Financial Position

	Total assets	Net assets	Net worth ratio
	million yen	million yen	%
First Quarter, FY2024	2,254,001	739,650	27.1
FY2023	2,212,586	727,415	27.2

[Reference] Net worth First Quarter, FY2024 : 611,317 million yen FY2023 : 601,161 million yen

Note : As stated in Notes Relating to Changes in Accounting Policies, Application of Accounting Standard for Current Income Taxes, etc. in the Accompanying Materials, the Company applied the Accounting Standard for Current Income Taxes, etc. from the beginning of the first quarter under review, and the consolidated operating results for the first quarter of FY2024 reflect application of this accounting standard, etc. This change in accounting policy is applied retrospectively, and consolidated financial statements for the previous year are after retrospective application.

2. Dividend Payment Results and Forecast

	Annual dividend per share total				
	As of Q1-end	As of Q2-end	As of Q3-end	As of Fiscal Year-end	Full Year
	yen sen	yen sen	yen sen	yen sen	yen sen
FY2023	—	150.00	—	150.00	300.00
FY2024	—	—	—	—	—
FY2024 (forecast)	—	150.00	—	150.00	300.00

Note : Revision made in the dividend payment forecast as of the end of the current quarter from the previous announcement : None

3. Consolidated Business Forecast for FY2024 (April 1, 2024 to March 31, 2025)

(% indicates changes from the corresponding period of the previous fiscal year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Net income per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen sen
FY2024	3,200,000	17.2	154,000	3.2	165,000	2.1	79,000	-3.7	939.50

Note : Revision made in the consolidated business forecast as of the end of the current quarter from the previous announcement : None

Notes

(1) Important changes in the scope of consolidation in the first quarter: None

(2) Application of accounting methods which are exceptional for preparing the quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, restatements

1) Changes in accounting policies due to revisions to accounting standards, etc.: Yes

2) Changes in accounting policies other than those set out in 1): Yes

3) Changes in accounting estimates: None

4) Restatements: None

Note : Please refer to 2. Consolidated Financial Statements and Significant Notes (3) Notes to quarterly consolidated financial statements (Notes relating to changes in accounting policies) on page 7 of the Accompanying Materials for details.

(4) Number of shares issued (ordinary shares)

1) Number of shares issued at the end of the period (including treasury shares)

First Quarter , FY2024	88,353,761	shares	FY2023	88,353,761	shares
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2) Number of treasury shares at the end of the period

First Quarter , FY2024	1,141,120	shares	FY2023	766,247	shares
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3) Average number of shares outstanding during the period

(or the cumulative consolidated accounting period as of the end of the current quarter)

First Quarter , FY2024	87,470,471	shares	First Quarter , FY2023	87,270,217	shares
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Note : Review by a certified public accountant or audit firm of the attached quarterly consolidated financial statements: Yes (arbitrary)

Note : Explanation regarding the proper use of business forecasts and other special notes

The consolidated business forecast for the full year of FY2024 is not updated from the previous announcement made on May 9 2024.

The business forecast above has been created based on the information available as of the date of the publication of this summary. Actual results may be different from the forecast due to a variety of factors. For more information about the results forecast, please see 1.Overview of Operating Results, etc. (3)

Explanation concerning information regarding consolidated business forecast on page 2 of the accompanying materials.

Supplementary results materials will be posted on the Company's website on Friday August 9, 2024.

Accompanying Materials – Contents

	Page
1. Overview of Operating Results, etc.	
(1) Summary of Operating Results for the Quarter	2
(2) Summary of Financial Position for the Quarter	2
(3) Explanation concerning information regarding consolidated business forecast	2
2. Consolidated Financial Statements and Significant Notes	
(1) Consolidated balance sheet.....	3
(2) Consolidated statement of income and consolidated statement of comprehensive income	
(Consolidated statement of income)	
(Consolidated the first three months of FY2024 statement of income)	5
(Consolidated statement of comprehensive income)	
(Consolidated the first three months of FY2024 statement of comprehensive income)	6
(3) Notes to quarterly consolidated financial statements	
(Notes to the going concern assumption)	7
(Notes to remarkable changes in shareholders' equity)	7
(Notes relating to changes in accounting policies)	7
(Notes relating to quarterly consolidated statements of cash flows)	7
(Segment information, etc.)	8
(Significant subsequent events).....	8
 [Independent Auditor’s Report on Review of Interim Consolidated Financial Statements]	 9

1. Overview of Operating Results, etc.

(1) Summary of Operating Results for the Quarter

Consolidated net sales for the first three months quarter of FY2024 were ¥655.1 billion (up ¥46.5 billion year on year), operating profit ¥45.0 billion (up ¥37.9 billion year on year), ordinary profit ¥53.1 billion (up ¥43.1 billion year on year) and profit attributable to owners of parent for the period ¥24.7 billion (up ¥23.3 billion year on year).

The operating results for the first quarter of FY2024 by business segment are as follows :

- 1) In the petroleum business segment, due mainly to the rise in crude oil prices from the same period of the previous year, the segment reported net sales of ¥584.6 billion for the first three months of FY2024 (up ¥45.7 billion year on year) and a segment profit of ¥33.6 billion (a segment loss of ¥4.5 billion in the same period of the previous year).
- 2) In the petrochemical business segment, due to sluggish product market conditions from the previous fiscal year, the segment reported net sales of ¥71.9 billion for the first three months of FY2024 (down ¥15.6 billion year on year) and a segment loss of ¥1.2 billion (a segment loss of ¥2.4 billion in the same period of the previous year).
- 3) In the oil exploration and production business, due mainly to the decrease in sales volume of crude oil from the same period of the previous year, the segment reported net sales of ¥21.7 billion for the first three months of FY2024 (down ¥5.9 billion year on year). On the other hand, due mainly to the effect of foreign exchange rates, segment profit was ¥16.6 billion (up ¥2.8 billion year on year).
- 4) In the renewable energy business segment, due mainly to worse wind conditions at wind farms from the same period of the previous year, the segment reported net sales of ¥2.8 billion for the first three months of FY2024 (down ¥0.5 billion year on year) and a segment loss of ¥0.0 billion (a segment profit of ¥0.5 billion in the same period of the previous year).

(2) Summary of Financial Position for the Quarter

As for the consolidated financial position as of the end of the first quarter of FY2024, total assets as of June 30, 2024 amounted to ¥2,254.0 billion, up ¥41.4 billion from March 31, 2024, the end of FY2023. This mainly reflects an increase in inventories. Net assets as of June 30, 2024 amounted to ¥739.7 billion with a net worth ratio of 27.1%.

(3) Explanation concerning information regarding consolidated business forecast

The consolidated business forecast for the full year of FY2024 is not updated from the previous announcement made on May 9, 2024.

2. Consolidated Financial Statements and Significant Notes

(1) Consolidated balance sheet

(Unit : million yen)

	FY2023 (As of March 31, 2024)	1Q FY2024 (As of June 30, 2024)
Assets		
Current assets		
Cash and deposits	117,295	131,538
Notes receivable - trade	4,130	4,341
Accounts receivable - trade	395,261	366,948
Merchandise and finished goods	204,470	207,406
Work in process	168	194
Raw materials and supplies	187,652	253,905
Other	213,790	201,098
Allowance for doubtful accounts	-28	-33
Total current assets	1,122,740	1,165,399
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	240,625	240,294
Machinery, equipment and vehicles, net	205,190	202,015
Land	313,806	313,806
Other, net	90,616	100,016
Total property, plant and equipment	850,239	856,132
Intangible assets	42,094	42,132
Investments and other assets		
Investment securities	131,147	126,519
Other	66,565	64,022
Allowance for doubtful accounts	-278	-275
Total investments and other assets	197,433	190,266
Total non-current assets	1,089,767	1,088,530
Deferred assets		
Bond issuance cost	77	71
Total deferred assets	77	71
Total assets	2,212,586	2,254,001

(Unit : million yen)

	FY2023 (As of March 31, 2024)	1Q FY2024 (As of June 30, 2024)
Liabilities		
Current liabilities		
Notes and accounts payable - trade	346,805	436,686
Short-term loans payable	245,082	199,704
Commercial papers	88,000	96,100
Accounts payable - other	264,325	236,067
Income taxes payable	12,793	8,346
Provision	12,095	5,420
Other	38,526	40,567
Total current liabilities	1,007,628	1,022,894
Non-current liabilities		
Bonds payable	21,568	21,580
Long-term loans payable	263,669	263,702
Provision for special repairs	52,415	54,885
Other provision	3,294	3,266
Net defined benefit liability	3,481	3,620
Asset retirement obligations	27,384	27,431
Other	105,729	116,971
Total non-current liabilities	477,542	491,457
Total liabilities	1,485,170	1,514,351
Net assets		
Shareholders' equity		
Capital stock	46,435	46,435
Capital surplus	93,572	93,572
Retained earnings	459,186	470,630
Treasury shares	-1,932	-4,840
Total shareholders' equity	597,261	605,797
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	9,602	9,298
Deferred gains or losses on hedges	-1,185	-616
Revaluation reserve for land	-20,771	-20,771
Foreign currency translation adjustment	13,587	15,070
Remeasurements of defined benefit plans	2,665	2,539
Total accumulated other comprehensive income	3,899	5,520
Non-controlling interests	126,253	128,332
Total net assets	727,415	739,650
Total liabilities and net assets	2,212,586	2,254,001

(2) Consolidated statement of income and consolidated statement of comprehensive income
 (Consolidated statement of income)
 (Consolidated the first three months of FY2024 statement of income)

(Unit : million yen)

	1Q FY2023 (From April 1, 2023 to June 30, 2023)	1Q FY2024 (From April 1, 2024 to June 30, 2024)
Net sales	608,613	655,143
Cost of sales	562,182	569,869
Gross profit	46,430	85,273
Selling, general and administrative expenses	39,366	40,255
Operating profit	7,064	45,017
Non-operating income		
Interest income	1,051	1,463
Dividend income	392	530
Share of profit of entities accounted for using equity method	—	1,759
Foreign exchange gains	2,593	5,390
Other	990	926
Total non-operating income	5,028	10,070
Non-operating expenses		
Interest expenses	1,170	1,257
Share of loss of entities accounted for using equity method	373	—
Other	589	695
Total non-operating expenses	2,133	1,952
Ordinary profit	9,959	53,135
Extraordinary income		
Gain on sales of non-current assets	341	106
Gain on sales of investment securities	57	2,143
Compensation income	6,670	151
Other	—	8
Total extraordinary income	7,069	2,410
Extraordinary losses		
Loss on disposal of non-current assets	632	531
Impairment loss	43	30
Loss on valuation of investment securities	0	5,250
Other	0	535
Total extraordinary losses	676	6,346
Profit before income taxes	16,352	49,199
Income taxes	11,638	22,015
Profit	4,714	27,184
Profit attributable to non-controlling interests	3,297	2,487
Profit attributable to owners of parent	1,416	24,697

(Consolidated statement of comprehensive income)

(Consolidated the first three months of FY2024 statement of comprehensive income)

(Unit : million yen)

	1Q FY2023 (From April 1, 2023 to June 30, 2023)	1Q FY2024 (From April 1, 2024 to June 30, 2024)
Profit	4,714	27,184
Other comprehensive income		
Valuation difference on available-for-sale securities	1,381	-960
Deferred gains or losses on hedges	-205	568
Foreign currency translation adjustment	583	1,258
Remeasurements of defined benefit plans, net of tax	-60	-166
Share of other comprehensive income of entities accounted for using equity method	-620	510
Total other comprehensive income	1,078	1,211
Comprehensive income	5,792	28,396
(Breakdown)		
Comprehensive income attributable to owners of the parent	2,433	26,317
Comprehensive income attributable to non-controlling interests	3,359	2,078

(3) Notes to quarterly consolidated financial statements

(Notes to the going concern assumption)

None

(Notes to remarkable changes in shareholders' equity)

None

(Notes relating to changes in accounting policies)

(Application of Accounting Standard for Current Income Taxes, etc.)

The Company has applied Accounting Standard for Current Income Taxes (Accounting Standards Board of Japan (ASBJ) Statement No. 27, October 28, 2022; hereinafter referred to as the "Revised Accounting Standard 2022") effective from beginning of the first quarter of the fiscal year under review.

The amendment to categories in which current income taxes should be recorded (taxes on other comprehensive income) follows the transitional treatment prescribed in the proviso of paragraph 20-3 of the Revised Accounting Standard 2022 and the transitional treatment prescribed in the proviso of paragraph 65-2 (2) of the Implementation Guidance on Tax Effect Accounting (ASBJ Guidance No. 28, October 28, 2022; hereinafter referred to as the "Revised Implementation Guidance 2022"). This change in accounting policies has no impact on the quarterly consolidated financial statements.

For the amendment related to the revised accounting treatment for consolidated financial statements when gains or losses on sale of shares in subsidiaries resulting from transactions between consolidated companies were deferred for tax purposes, the Revised Implementation Guidance 2022 has been adopted from the beginning of the first quarter under review. This change in accounting policies is applied retrospectively, and quarterly consolidated financial statements and consolidated financial statements for the previous year are after retrospective application. As a result, the initial balance of retained earnings for the previous fiscal year increased by ¥643 million due to the application of the cumulative effect to net assets as of the beginning of the previous fiscal year.

(Change in calculation method of tax expenses)

Previously, the Company calculated tax expenses for the Company and some of its consolidated subsidiaries by reasonably estimating the effective tax rate after applying tax effect accounting against profit before income taxes for the fiscal year including the quarter, and next by multiplying the quarterly profit before income taxes by such estimated effective tax rate; however, starting from the first quarter under review, the Company has adopted a simplified method for calculating tax expenses using the same method used for the fiscal year.

The Company used the scrapping of the quarterly report requirement from the first quarter under review as an opportunity to review the Group's quarterly operating results operations, and the purpose of this change is to reflect tax expenses pertaining to cumulative quarterly consolidated accounting periods in the quarterly consolidated financial statements in a more appropriate manner.

This change in accounting policy is applied retrospectively, and quarterly consolidated financial statements for the first three-month period of the previous year are after retrospective application.

As a result, compared to before retrospective application, income taxes for the first three-month period of the previous fiscal year decreased by ¥8,767 million, resulting in profit of ¥4,714 million (loss of ¥4,053 million before retrospective application), profit attributable to non-controlling interests of ¥3,297 million (up ¥102 million compared to that of before retrospective application), and profit attributable to owners of parent of ¥1,416 million (loss attributable to owners of parent of ¥7,248 million before retrospective application). On this basis, net income per share was ¥16.23 (net loss per share of ¥83.05 before retrospective application).

(Notes relating to quarterly consolidated statements of cash flows)

The Company did not prepare quarterly consolidated statements of cash flows for the first three months under review.

Depreciation (including amortization of intangible assets) for the first three months under review is as follows.

(Unit : million yen)

	1Q FY2023 (From April 1, 2023 to June 30, 2023)	1Q FY2024 (From April 1, 2024 to June 30, 2024)
Depreciation	13,747	13,876

(Segment information, etc.)

I 1Q FY2023 (From April 1, 2023 to June 30, 2023)

Information about net sales and profit amounts by segment reported

(Unit : million yen)

	Petroleum Business	Petrochemical Business	Oil Exploration and Production Business	Renewable Energy Business	Other Note : 1	Adjustments Note : 2	Consolidated Note : 3
Net sales							
Outside customers	515,222	76,365	8,891	3,292	4,842	—	608,613
Inter-segment	23,708	11,101	18,687	28	7,827	-61,353	—
Total	538,930	87,467	27,578	3,320	12,670	-61,353	608,613
Segment profit (loss)	-4,452	-2,380	13,792	529	68	2,401	9,959

Notes:1 The Other segment is composed of businesses that are not included in the reportable segments. It includes construction business and insurance agency business, etc.

2 The 2,401 million yen adjustment of segment profit (loss) includes profit (net sales minus expenses) that has not been allocated to any reportable segment or to the Other segment of 1,599 million yen, eliminated intersegment transactions of -666 million yen, an inventory adjustment of 1,362 million yen, and a non-current asset adjustment of 106 million yen.

3 Segment profits (loss) are adjusted according to ordinary profit recorded in the consolidated quarterly statement of income.

II 1Q FY2024 (From April 1, 2024 to June 30, 2024)

Information about net sales and profit (loss) amounts by segment reported

(Unit : million yen)

	Petroleum Business	Petrochemical Business	Oil Exploration and Production Business	Renewable Energy Business	Other Note : 1	Adjustments Note : 2	Consolidated Note : 3
Net sales							
Outside customers	573,416	62,275	10,746	2,798	5,905	—	655,143
Inter-segment	11,230	9,669	10,908	20	9,964	-41,793	—
Total	584,646	71,944	21,655	2,819	15,870	-41,793	655,143
Segment Profit (loss)	33,593	-1,177	16,554	-12	1,143	3,035	53,135

Notes:1 The Other segment is composed of businesses that are not included in the reportable segments. It includes construction business and insurance agency business, etc.

2 The 3,035 million yen adjustment of segment profit (loss) includes profit (net sales minus expenses) that has not been allocated to any reportable segment or to the Other segment of 1,325 million yen, eliminated intersegment transactions of 69 million yen, an inventory adjustment of 1,787 million yen, and a non-current asset adjustment of -147 million yen.

3 Segment profits (loss) are adjusted according to ordinary profit recorded in the consolidated quarterly statement of income.

(Significant subsequent events)

None

(For Translation Purposes Only)

Independent Auditor's Report on Review of Interim Consolidated Financial
Statements

August 9, 2024

Cosmo Energy Holdings Co., Ltd.
To the Board of Directors

KPMG AZSA LLC
Tokyo Office

Designated Limited Liability Partner Managing Partner	Certified public accountant	Katsunori Hanaoka
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Designated Limited Liability Partner Managing Partner	Certified public accountant	Kyoko Shiga
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Designated Limited Liability Partner Managing Partner	Certified public accountant	Tetsuhiko Suzuki
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Auditor's Conclusion

We have performed a quarterly review of the quarterly consolidated financial statements of Cosmo Energy Holdings Co., Ltd, namely the quarterly consolidated balance sheets, quarterly consolidated statements of income, quarterly consolidated statements of comprehensive income, and the primary notes for the first quarter (from April 1, 2024 to June 30, 2024) and the first three months (from April 1, 2024 to June 30, 2024) of the consolidated fiscal year from April 1, 2024 to March 31, 2025 included in the Accompanying Materials of the Quarterly Consolidated Financial Results.

Based on our review, nothing has come to our attention that causes us to believe that the quarterly consolidated financial statements referred to above are not prepared, in all material respects, in accordance with Article 4 (1) of Standards for Preparation of Quarterly Financial Statements of the Tokyo Stock Exchange, Inc. and accounting principles generally accepted in Japan for quarterly financial statements, applying the provisions for reduced disclosures as set forth in Article 4, Paragraph 2 of the Standards.

Basis for Auditor's Conclusion

We conducted our review in accordance with review standards for interim financial statements generally accepted in Japan. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Interim Review of the Quarterly Consolidated Financial Statements section of our report. We are independent of the Company and its consolidated subsidiaries in accordance with the professional ethical regulations that are applicable in Japan, and we have fulfilled our other ethical responsibilities as an auditor. We believe that we have obtained evidence to provide a basis for our conclusion.

Emphasis of Matter

As stated in the notes relating to changes in accounting policies, previously, the Company calculated tax expenses for the Company and some of its consolidated subsidiaries by reasonably estimating the effective tax rate after applying tax effect accounting against profit before income taxes for the fiscal year including the quarter, and next by multiplying the quarterly profit before income taxes by such estimated effective tax rate; however, starting from the first quarter under review, the Company has adopted a simplified method for calculating tax expenses using the same method used for the fiscal year.

That does not affect our conclusion.

Management's and the Audit & Supervisory Committee's Responsibilities for the Quarterly Consolidated Financial Statements

Management is responsible for the preparation and presentation of the quarterly consolidated financial statements in accordance with Article 4(1) of Standard for Preparation of Quarterly Financial Statements of Tokyo Stock Exchange, Inc. (applying the omissions prescribed in Article 4(2) of the Standard) and accounting principles generally accepted in Japan. The responsibility includes establishing and operating an internal control system that management considers necessary for creating quarterly consolidated financial statements that do not include any significant misstatements stemming from injustice or errors.

In preparing the quarterly consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern and disclosing, as required by Article 4 (1) of Standards for Preparation of Quarterly Financial Statements of the Tokyo Stock Exchange, Inc. and accounting principles generally accepted in Japan for quarterly financial statements, applying the provisions for reduced disclosures as set forth in Article 4, Paragraph 2 of the Standards, matters related to going concern.

The responsibilities of the Audit & Supervisory Committee lie in monitoring the directors' performance of their duties in the development and operation of the financial reporting process.

Auditor's Responsibilities for the Interim Review of the Quarterly Consolidated Financial Statements

Our objective is to issue an auditor's interim review report that includes our conclusion for quarterly consolidated financial statements from an independent standpoint.

As part of our interim review in accordance with interim review standards generally accepted in Japan, we exercise professional judgment and maintain professional skepticism throughout the interim review as below:

- Make inquiries, primarily of management and persons responsible for financial and accounting matters, and apply analytical and other interim review procedures. A interim review is substantially less in scope than an audit conducted in accordance with auditing standards generally accepted in Japan.
- If we determine that a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern, then we conclude, based on the evidence obtained, on whether anything has come to our attention that causes us to believe that the quarterly consolidated financial statements are not prepared in accordance with Article 4 (1) of Standards for Preparation of Quarterly Financial Statements of the Tokyo Stock Exchange, Inc. and accounting principles generally accepted in Japan for quarterly financial statements, applying the provisions for reduced disclosures as set forth in Article 4, Paragraph 2 of the Standards. Additionally, if we conclude that a material uncertainty exists, we are required to draw attention in our interim review report to the related disclosures in the quarterly consolidated financial statements or, if such disclosures are inadequate, to express a qualified conclusion or adverse conclusion. Our conclusions are based on the evidence obtained up to the date of our interim review report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate whether anything has come to our attention that causes us to believe that the quarterly consolidated financial statements and notes are not prepared in accordance with Article 4 (1) of Standards for Preparation of Quarterly Financial Statements of the Tokyo Stock Exchange, Inc. and accounting principles generally accepted in Japan for quarterly financial statements, applying the provisions for reduced disclosures as set forth in Article 4, Paragraph 2 of the Standards.
- Obtain evidence regarding the financial information of the entities or business activities within the Company and its consolidated subsidiaries as a basis for expressing a conclusion on the quarterly consolidated financial statements. We are responsible for the direction, supervision and review of the quarterly consolidated financial statements. We remain solely responsible for our conclusion.

We communicate with the Audit & Supervisory Committee regarding, among other matters, the planned scope and timing of the interim review and significant review findings.

We report to the Audit & Supervisory Committee in a statement that we have complied with the professional ethical regulations that are applicable in Japan regarding independence, matters that may reasonably be thought to affect our independence, and the content of safeguards, where measures were established to eliminate or effectively mitigate any impediment.

Conflicts of interest

There is no conflict of interest between the Company and its consolidated subsidiaries and us or its engagement partners which should be disclosed under the provisions of the Certified Public Accountants Act.

Notes: 1. The original report on interim review is kept separately by the Company (the reporting company of the Quarterly Securities Report).

2. The associated XBRL data and HTML data are not included in the scope of the interim review.