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### **Regarding a Media Report on the Accounting Treatment of Lease Transactions in Japanese Accounting Standards**

On September 3rd, an article titled “Asset Recognition for Lease Transactions to Affect 1400 Listed Companies from Fiscal Year 2027” was published in the online edition of the Nihon Keizai Shimbun (Nikkei). The article reported that the Accounting Standards Board of Japan (ASBJ) has decided on a new lease accounting standard, which will require the asset recognition of operating lease transactions under Japanese accounting standards, similar to the International Financial Reporting Standards (IFRS) and U.S. Generally Accepted Accounting Principles (GAAP), starting from fiscal year 2027.

The majority of lessees in the Japanese operating lease projects structured and arranged in our Leasing Fund Business are foreign entities compliant with IFRS. Therefore, even if operating lease transactions are required to be recognized as assets under Japanese accounting standards as reported, the impact on our consolidated financial results will be minimal.