

May 12, 2023

Company Name: Restar Holdings Corporation  
(Code: 3156 Tokyo Stock Exchange Prime Market)  
Name of Representative: Tomoharu Asaka, Representative Director  
Contact Information: Atsuki Ishida, Corporate Officer  
(Tel.: 03-3458-4618)

**(Corrections / Corrections of Numerical Data) Partial Corrections to “Consolidated Financial Results for the Nine Months Ended September 30, 2022 [Japanese GAAP]”**

The Company hereby announces that there have been partial corrections made to the content of “Consolidated Financial Results for the Nine Months Ended September 30, 2023 [Japanese GAAP]” announced on February 9, 2023, as follows. In addition, since there are also corrections to numerical data, the corrected numerical data will also be sent. Furthermore, the corrected parts are underlined.

1. Reason for Corrections

As separately disclosed in "Partial Corrections to ‘Consolidated Financial Results for the Six Months Ended September 30, 2022 [Japanese GAAP],’” there were errors in the processing of the second quarter. Accordingly, this information will also be corrected in the “Consolidated Financial Results for the Nine Months Ended December 31, 2022 [Japanese GAAP].”

2 Correction details

Correction 1

1. Consolidated Financial Results for the Nine Months Ended December 31, 2022 (April 1, 2022 to December 31, 2022) (before)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2022	367,930	24.2	12,976	114.0	10,652	93.0	5,893	8.8
December 31, 2021	296,260	26.2	6,062	24.1	5,520	27.0	5,416	(25.5)

(Note) Comprehensive income: Nine months ended December 31, 2022: ¥ 4,908 million [ (6.8)%]  
Nine months ended December 31, 2021: ¥ 5,265 million [ (35.1)%]

(after)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended December 31, 2022	367,930	24.2	12,976	114.0	10,652	93.0	5,893	8.8
December 31, 2021	296,260	26.2	6,062	24.1	5,520	27.0	5,416	(25.5)

(Note) Comprehensive income: Nine months ended December 31, 2022: ¥ 5,949 million [ (13.0)%]  
Nine months ended December 31, 2021: ¥ 5,265 million [ (35.1)%]

## Correction 2

### 1. Qualitative Information on Quarterly Financial Results

#### (2) Explanation of Financial Position

(before)

Total assets at the end of the third quarter of the fiscal under review increased by ¥42,585 million from the end of the previous fiscal year to ¥284,543 million. This was mainly due to a decrease of ¥3,372 million in cash and deposits, an increase of ¥4,837 million in accounts receivable - trade, an increase of ¥4,153 million in electronically recorded monetary claims - operating, and an increase of ¥24,994 million in merchandise and finished goods.

Liabilities increased by ¥40,024 million from the end of the previous fiscal year to ¥200,326 million. This was mainly due to an increase of ¥5,031 million in notes and accounts payable - trade and an increase of ¥23,206 million in short-term borrowings.

Net assets increased by ¥2,560 million from the end of the previous fiscal year to ¥84,217 million. This was mainly due to profit attributable to owners of parent of ¥5,893 million, dividends from retained earnings of ¥2,856 million, a decrease of ¥425 million in capital surplus, and a decrease of ¥1,719 million in foreign currency translation adjustment.

(after)

Total assets at the end of the third quarter of the fiscal under review increased by ¥42,585 million from the end of the previous fiscal year to ¥284,543 million. This was mainly due to a decrease of ¥3,372 million in cash and deposits, an increase of ¥4,837 million in accounts receivable - trade, an increase of ¥4,153 million in electronically recorded monetary claims - operating, and an increase of ¥24,994 million in merchandise and finished goods.

Liabilities increased by ¥40,024 million from the end of the previous fiscal year to ¥200,326 million. This was mainly due to an increase of ¥5,031 million in notes and accounts payable - trade and an increase of ¥23,206 million in short-term borrowings.

Net assets increased by ¥2,560 million from the end of the previous fiscal year to ¥84,217 million. This was mainly due to profit attributable to owners of parent of ¥5,893 million, dividends from retained earnings of ¥2,856 million, a decrease of ¥425 million in capital surplus, and a decrease of ¥678 million in foreign currency translation adjustment.

## Correction 3

## 2. Quarterly Consolidated Financial Statements and Notes

## (1) Quarterly Consolidated Balance Sheets

(before)

(Million yen)

	As of March 31,2022	As of December 31,2022
Net assets		
Shareholders' equity		
Share capital	4,383	4,383
Capital surplus	36,651	36,225
Retained earnings	33,747	37,825
Treasury shares	(8)	(8)
Total shareholders' equity	74,773	78,426
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	371	653
Deferred gains or losses on hedges	192	120
Foreign currency translation adjustment	2,278	558
Remeasurements of defined benefit plans	(30)	(0)
Total accumulated other comprehensive income	2,812	1,331
Share acquisition rights	65	110
Non-controlling interests	4,005	4,348
Total net assets	81,657	84,217
Total liabilities and net assets	241,958	284,543

(after)

(Million yen)

	As of March 31,2022	As of December 31,2022
Net assets		
Shareholders' equity		
Share capital	4,383	4,383
Capital surplus	36,651	36,225
Retained earnings	33,747	36,784
Treasury shares	(8)	(8)
Total shareholders' equity	74,773	77,384
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	371	653
Deferred gains or losses on hedges	192	120
Foreign currency translation adjustment	2,278	1,600
Remeasurements of defined benefit plans	(30)	(0)
Total accumulated other comprehensive income	2,812	2,373
Share acquisition rights	65	110
Non-controlling interests	4,005	4,348
Total net assets	81,657	84,217
Total liabilities and net assets	241,958	284,543

## Correction 4

## (2) Quarterly Consolidated Statements of Income and Comprehensive Income

## Quarterly Consolidated Statements of Comprehensive Income (For the nine months)

(before)

(Million yen)

	For the nine months ended December 31,2021	For the nine months ended December 31,2022
Profit	5,412	6,284
Other comprehensive income		
Valuation difference on available-for-sale securities	(219)	281
Deferred gains or losses on hedges	78	(83)
Foreign currency translation adjustment	(12)	<u>(1,609)</u>
Remeasurements of defined benefit plans, net of tax	6	35
Total other comprehensive income	<u>(146)</u>	<u>(1,375)</u>
Comprehensive income	5,265	<u>4,908</u>
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,148	<u>4,412</u>
Comprehensive income attributable to non-controlling interests	116	495

(after)

(Million yen)

	For the nine months ended December 31,2021	For the nine months ended December 31,2022
Profit	5,412	6,284
Other comprehensive income		
Valuation difference on available-for-sale securities	(219)	281
Deferred gains or losses on hedges	78	(83)
Foreign currency translation adjustment	(12)	<u>(567)</u>
Remeasurements of defined benefit plans, net of tax	6	35
Total other comprehensive income	<u>(146)</u>	<u>(334)</u>
Comprehensive income	5,265	<u>5,949</u>
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	5,148	5,454
Comprehensive income attributable to non-controlling interests	116	495