

November 13, 2024

Company Name Restar Corporation
 Representative Tomoharu Asaka,
 Representative Director Vice President
 (Code: 3156 Tokyo Stock Exchange Prime Market)
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(Corrections / Corrections of Numerical Data)

Partial Corrections to “Consolidated Financial Results for the Three Months Ended June 30, 2024
 [Japanese GAAP]”

Restar Corporation (hereinafter, the “Company”) hereby announces that there have been partial corrections made to the content of “Consolidated Financial Results for the Three Months Ended June 30, 2024 [Japanese GAAP]” announced on August 9, 2024, as follows.

The corrections are underlined.

1. Reason for Corrections

The reason is to correct the submitted financial results since there were errors in some of the information contained in “Consolidated Financial Results for the Three Months Ended June 30, 2024 [Japanese GAAP].”

2. Details of Corrections

2. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Before)

	(Millions of yen)	
	As of March 31, 2024	As of June 30, 2024
Net assets		
Shareholders' equity		
Share capital	4,383	4,383
Capital surplus	33,841	<u>32,134</u>
Retained earnings	43,461	<u>46,475</u>
Treasury shares	(9)	(9)
Total shareholders' equity	<u>81,677</u>	<u>82,984</u>
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	304	51
Deferred gains or losses on hedges	(1)	5
Foreign currency translation adjustment	2,263	2,940
Remeasurements of defined benefit plans	(42)	(30)
Total accumulated other comprehensive income	<u>2,524</u>	<u>2,965</u>
Share acquisition rights	123	114
Non-controlling interests	6,699	7,119
Total net assets	<u>91,024</u>	<u>93,183</u>
Total liabilities and net assets	<u>291,704</u>	<u>283,241</u>

(After)

(Millions of yen)

	As of March 31, 2024	As of June 30, 2024
Net assets		
Shareholders' equity		
Share capital	4,383	4,383
Capital surplus	33,841	31,344
Retained earnings	43,461	47,265
Treasury shares	(9)	(9)
Total shareholders' equity	81,677	82,984
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	304	51
Deferred gains or losses on hedges	(1)	5
Foreign currency translation adjustment	2,263	2,940
Remeasurements of defined benefit plans	(42)	(30)
Total accumulated other comprehensive income	2,524	2,965
Share acquisition rights	123	114
Non-controlling interests	6,699	7,119
Total net assets	91,024	93,183
Total liabilities and net assets	291,704	283,241

3. Other

The Company received an interim review of the quarterly consolidated financial statements for the first quarter of the current fiscal year by an auditing firm, and the interim review report is attached. However, the Company has determined that the matter is immaterial and has not received another interim review of the corrected quarterly consolidated financial statements by an auditing firm.