



Translation

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Company: Tamura Corporation
Representative: Masahiro Asada,
Representative Director, President & CEO
Stock code: TSE Prime 6768
Contact: Sachiyo Nishie, SVP & CLO
Phone: +81-3-3978-2111

Notice Regarding Receipt of Investigation Report from External Investigation Team

As Tamura Corporation (the "Company") disclosed in the notice titled "Establishment of External Investigation Team" published on September 13, 2024, the Company established an external investigation team composed of external experts with no conflict of interest to investigate concerns regarding the accounting treatment of purchased parts inventory at two of its consolidated subsidiaries in China, which was aware of not being conducted in accordance with the Company's internal rules. The team also investigated similar or related issues that surfaced during the investigation process.

Today the Company has received the investigation report from the external investigation team and hereby provides notice as follows.

1. Investigation Results

Regarding the results by the external investigation team, please refer to the "Investigation Report".*¹ Please note that this report has been partially simplified, and certain information has been redacted for privacy, personal data and confidentiality protection purposes.

2. Financial Impact

The financial impact is a correction of 320 million yen related to inappropriate accounting treatment of purchased parts inventory and a correction of 10 million yen related to journal entry manipulations intended for profit adjustments, resulting in a total reduction of 330 million yen in profit. It should be noted that these inappropriate actions were not found in any subsidiaries other than the two consolidated subsidiaries in China.

Based on the results received from the external investigation team, the Company has assessed the impact on the financial statements for prior periods. However, as the impact on the profit and loss for those periods is limited, no correction will be made to the previous fiscal year's financial statements. The adjustments are made in the consolidated financial statements for the second quarter (interim period) of the fiscal year ending March 2025.

The consolidated financial statements for the second quarter of the fiscal year ending March 2025 have been disclosed today.

3. Preventive Measures

The Company take the results of external investigations teams and the recommendations for preventive measures seriously. The Company will formulate and implement preventive measures while working to improve the internal control system across the entire Group. The details of the specific measures will be announced once they are finalized.

The Company sincerely apologizes to all the stakeholders, including shareholders and investors, for any inconvenience or concern this may have caused. The Company will do its utmost to regain trust at the earliest opportunity.

*1. Only available in Japanese.

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