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For Immediate Release

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**Notice of Difference Between Forecast and Actual Results
for the First Half of FY'22/2 and Recording of Extraordinary Income
(Gain on Reversal of Share Acquisition Rights)**

Dip Corporation (“dip”) announces a difference between the operating results forecast for the first half of the fiscal year ending February 28, 2022 (FY'22/2) it released on April 7, 2021, and the actual results announced today.

1. Difference between Consolidated Operating Results Forecast and Actual Results for 1st Half of FY'22/2
(for the Period of March 1, 2021–August 31, 2021)

	Sales	Operating Income	Ordinary Income	Net Income Attributable to Owners of Parent	Net Income per Share
	¥ million	¥ million	¥ million	¥ million	¥
Previous Forecast (A)	18,050 ~20,000	2,000 ~3,150	1,800 ~2,950	1,200 ~2,050	21.69 ~37.05
Actual Results (B)	17,614	3,040	2,900	2,152	38.88
Difference (B–A)	(435) ~(2,385)	1,040 ~(109)	1,100 ~(49)	952 ~102	
Difference (%)	(2.4) ~(11.9)	52.0 ~(3.5)	61.1 ~(1.7)	79.4 ~5.0	

(Reason)

Sales fell below the low end of the forecast range due to the declaration of a third state of emergency, its subsequent extension, and the announcement of a fourth emergency declaration, all of which were unexpected at the time of the announcement of the results forecast in April. However, operating income and ordinary income wound up near the upper end of the forecast range and net income attributable to owners of parent closed above the upper end of the range due to factors such as the DX business's profitability and the management of other expenses.

For the actual results for the first half of the fiscal year ending February 28, 2022, please refer to “Financial Results for the 1st Half of the Fiscal Year Ending February 28, 2022 (Japanese GAAP, Consolidated)” dated October 14, 2021.

2. Recording of Extraordinary Income (Gain on Reversal of Share Acquisition Rights)

Dip recorded a gain on reversal of share acquisition rights of ¥191 million in the first half of the fiscal year ending February 28, 2022, due to the expiry of the exercise period for the share acquisition rights it issued as stock options etc.

(Note) English documents are prepared as a courtesy to our stakeholders. In the event of any inconsistency between English-language documents and the Japanese-language documents, the Japanese-language documents will prevail.