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July 1, 2022

To whom it may concern

Company Name: ASKUL Corporation  
(Code No.: 2678, Tokyo Stock Exchange Prime Market)  
Representative: Akira Yoshioka  
President and Chief Executive Officer  
Contact Person: Tsuguhiro Tamai  
Director and Chief Financial Officer  
Phone: +81-3-4330-5130

**Notice Regarding Change of Independent Auditor**

ASKUL Corporation (the "Company") hereby announce that at the meeting of the Audit & Supervisory Board held today, it has resolved as described below to change the Independent Auditor who will conduct the audit certification in accordance with the provisions of Paragraphs 1 and 2, Article 193-2 of the Financial Instruments and Exchange Act. In addition, at the meeting of the Board of Directors held on the same day it has resolved to propose "Change of Accounting Auditor" to the 59th Ordinary General Meeting of Shareholders to be held on August 4, 2022.

1. Date of Change

August 4, 2022 (Scheduled date of the 59th Ordinary General Meeting of Shareholders)

2. Outline of Certified Public Accountants, etc. to be Appointed and Retired

(1) Outline of the Certified Public Accountant, etc. to be Appointed

1. Name	Deloitte Touche Tohmatsu LLC
2. Address	Marunouchi Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo
3. Name of Managing Partner	Hiroyuki Kobayashi Osamu Hattori
4. Status of Registration Under the Registration System for Listed Company Audit Firms Established by the Japanese Institute of Certified Public Accountants	Registered.

(2) Outline of the Retiring Certified Public Accountant, etc.

1. Name	KPMG AZSA LLC.
2. Address	1-2 Tsukudo-cho, Shinjuku-ku, Tokyo
3. Name of Managing Partner	Ryohei Tomita Shinichiro Tozuka

3. Reasons for Selecting the Person Mentioned in 2.(1) as a Candidate for Certified Public Accountant

The Audit & Supervisory Board has appointed Deloitte Touche Tohmatsu LLC because being able to expect to conduct audits from a new perspective by employing the firm and being able to improve the efficiency of audits throughout the Group by unifying the accounting auditors with Z Holdings Corporation, other affiliated company of the Company. Furthermore, the Audit & Supervisory Board has determined that the firm is qualified as a result of the review based on the "Selection and Evaluation Standards for Accounting Auditors" stipulated by the Audit & Supervisory Board regarding the auditing system, independence, expertise, etc.

4. Date of Appointment of the Retired Certified Public Accountant, etc.

May 15, 1998

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5. Opinions in Audit Reports, etc. Prepared by the Retiring Certified Public Accountants, etc. in the Past Three Years  
Not applicable.

6. Reasons and Circumstances Leading to the Decision or the Change

The term of office of KPMG AZSA LLC, the Company's Independent Auditor, will expire at the conclusion of the 59th Ordinary General Meeting of Shareholders to be held on August 4, 2022. Although the Company believes that the current Independent Auditor has adequately established a system to ensure that accounting audits are conducted properly and appropriately, the Company appoints Deloitte Touche Tohmatsu LLC for the reasons in 3. above with consideration of the number of continuous auditing years.

7. Opinions on the Reasons and Background for 6.

- (1) Opinions of the Retiring Certified Public Accountant, etc.  
The Company received a response that it has no particular opinion.
- (2) Opinions of the Audit & Supervisory Board  
The Audit & Supervisory Board considers it is reasonable.