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Securities Code: 9273

September 7, 2022

To Our Shareholders:

Toshiyuki Shuto
President and Representative Director
KOA SHOJI HOLDINGS Co., Ltd.
7-13-15, Hiyoshi, Kohoku-ku, Yokohama-shi, Kanagawa, Japan

NOTICE OF THE 8th ANNUAL GENERAL MEETING OF SHAREHOLDERS

KOA SHOJI HOLDINGS Co., Ltd. (the “Company”) is pleased to announce that its 8th Annual General Meeting of Shareholders for the business term ended June 30, 2022 will be held as described below.

In order to prevent the spread of coronavirus (COVID-19) infections, all shareholders are kindly requested to try to exercise their voting rights in advance, over the Internet or in writing instead of attending the meeting in person.

Please review the following reference documents concerning the General Meeting of Shareholders and exercise your voting rights no later than 5:30 p.m. on September 26, 2022 (Monday) (Japan Standard Time).

1. Date and Time: 10 a.m. on September 27, 2022 (Tuesday) (Japan Standard Time)

2. Venue: Hotel New Grand
10, Yamashita-cho, Naka-ku, Yokohama-shi, Kanagawa, 231-0023 Japan

3. Purposes

Matters for Report:

1. The Business Report and Consolidated Financial Statements for the 8th Fiscal Year (from July 1, 2021 to June 30, 2022), and the Report on the Results of Audit of the Consolidated Financial Statements by the Accounting Auditors and Audit & Supervisory Committee
2. Non-Consolidated Financial Statements for the 8th Fiscal Year (from July 1, 2021 to June 30, 2022)

Matters for Resolution:

Proposal 1 : Appropriation of Surplus

Proposal 2 : Partial Amendment to the Articles of Incorporation

Proposal 3: Election of Six (6) Directors (Excluding Directors who are Audit & Supervisory Committee Members)

Proposal 4: Election of One (1) Director who is an Audit & Supervisory Committee Member

Proposal 5: Election of Accounting Auditor

When you attend the meeting, we kindly request you to submit the enclosed voting form to our receptionist at the venue.

Notes to Consolidated Financial Statements and Notes to Non-Consolidated Financial Statements have been posted on the Company's website (<https://www.koashoji-hd.com/>) in accordance with laws and regulations and the Articles of Incorporation, and the documents of such items are accordingly not contained in this Notice.

Notes to Consolidated Financial Statements and Notes to Non-Consolidated Financial Statements together with the documents attached to this Notice are subject to audit by the accounting auditor and the Audit & Supervisory Committee.

If any amendments are made to the Reference Documents for the General Meeting of Shareholders, the Business Report, the Non-Consolidated Financial Statements, or the Consolidated Financial Statements, the revised information will be posted on the Company's website (<https://www.koashoji-hd.com/>).

The Company will not distribute any souvenirs at the General Meeting of Shareholders in consideration of fairness to shareholders who are unable to attend the meeting.

Reference Documents for the General Meeting of Shareholders

Proposal 1: Appropriation of Surplus

Regarding income distribution, the Company endeavors to provide a stable allocation of profit to all shareholders, taking into account the earnings prospects and future business deployment and would like to declare appropriation of surplus for the 8th fiscal year under review as described below:

(1) Type of dividend assets

Cash

(2) Allotment of dividend assets to the shareholders and the amount thereof

JPY 11 per share of common stock of the Company

Total: JPY 435,804,864

(3) Date when the appropriation of surplus becomes effective

September 28, 2022

Proposal 2: Partial Amendment to the Articles of Incorporation

The Company would like to make partial amendments to the Company's existing Articles of Incorporation as follows:

1. Reasons for the Proposal

- (1) The amended provisions stipulated in the provision of Article 1 of the supplementary provisions of the Act Partially Amending the Companies Act (Act No. 70 of 2019) were enforced on September 1, 2022. Accordingly, in order to prepare for the introduction of a system for providing general shareholder meeting materials in electronic format, the Articles of Incorporation of the Company shall be amended as follows.
- ①. The proposed Article 15, Paragraph 1 stipulates that the Company takes the electronic provision measure for information included in the reference documents for general meeting of shareholders, etc.
 - ②. The purpose of the proposed Article 15, Paragraph 2 is to establish a provision to limit the scope of matters to be included in the paper copy to be sent to shareholders who have requested it.
 - ③. The provisions related to the Disclosure on Internet of Reference Documents for General Meeting of Shareholders and Deemed Provision of That Information (Article 15 of the current Articles of Incorporation) will become unnecessary and will therefore be deleted.
 - ④. In line with the above establishment and deletion of the provisions, supplementary provisions related to the effective date, etc. shall be established. These supplementary provisions shall be deleted after the expiration date.
- (2) Delete the description of the history of changes in the Japanese calendar (Supplementary Provisions of the current Articles of Incorporation) and make the Articles of Incorporation easier to read.

2. Contents of the Amendments

Details of the proposed amendments are as follows:

(Amended parts are underlined.)

Current	Proposed Amendments
<p>Articles 1 to 14 (Articles omitted)</p> <p>(Disclosure on Internet of Reference Documents for General Meeting of Shareholders and Deemed Provision of That Information)</p> <p>Article 15. If the Company discloses information relating to matters stated or indicated in reference documents, business reports, non-consolidated financial statements, and consolidated financial statements in connection with convening the General Meeting of Shareholders through the Internet pursuant to the Ordinance of the Ministry of Justice, the Company may deem that it has provided the same to shareholders.</p> <p>(Newly established)</p>	<p>Articles 1 to 14 (as present)</p> <p>(Deleted)</p> <p>(Electronic Provision Measure, Etc.)</p> <p>Article 15</p> <p>1. The Company shall, when convening a general meeting of shareholders, take the electronic provision measure for information included in the reference documents for general meeting of shareholders, etc.</p> <p>2. Among the matters subject to the electronic provision measure, the Company may choose not to include all or part of the matters stipulated in the Ordinance of the Ministry of Justice in the paper copy to be sent to shareholders who have requested it by the record date for voting rights.</p>
<p>Articles 16 to 44 (Articles omitted)</p> <p>Supplementary Provisions</p> <ol style="list-style-type: none"> 1. Established on November 27, 2014 2. Amended on January 30, 2015 3. Amended on July 1, 2015 4. Amended on September 28, 2015 5. Amended on September 16, 2016 6. Amended on September 27, 2017 7. Amended on January 22, 2018 8. Amended on November 6, 2018 9. Amended on November 6, 2020 	<p>Articles 16 to 44 (as present)</p> <p>Supplementary Provisions</p> <p>(Deleted)</p>

<p>10. Amended on May 1, 2021 (Change in Article 6, Total Number of Authorized Shares)</p> <p>(Newly established)</p>	<p>(Transitional Measures Concerning Electronic Provision of Materials for General Meetings of Shareholders)</p> <p>Article 1.</p> <p>1. Article 15 of the current Articles of Incorporation shall remain in force with respect to a general meeting of shareholders to be held on a date within six (6) months from September 1, 2022.</p> <p>2. These supplementary provisions shall be deleted on the later of either the day on which six (6) months elapse from September 1, 2022 or the day on which three (3) months elapse from the day of the general meeting of shareholders set forth in the preceding paragraph.</p>
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Proposal 3: Election of Six (6) Directors (Excluding Directors who are Audit & Supervisory Committee Members)

The term of office of all Directors (excluding Directors who are Audit & Supervisory Committee Members) will expire at the closing of this General Meeting of Shareholders.

Therefore, it is proposed that six (6) candidates be elected.

The Audit & Supervisory Committee has determined that all of the candidates are qualified for the Board of Directors.

The candidates for Directors are as follows:

No.	Name	Current Position and Responsibility	Attendance at the Meetings of the Board of Directors	Tenure
1	Toshiyuki Shuto	President, Representative Director <input type="text" value="Reappointment"/>	14 out of 14 (100%)	7 years
2	Toshinori Koyama	Executive Managing Director In charge of Sales <input type="text" value="Reappointment"/>	14 out of 14 (100%)	7 years
3	Ritsuko Ohtsuka	Managing Director Sustainability Officer <input type="text" value="Reappointment"/>	14 out of 14 (100%)	7 years
4	Toshihiro Hirono	Director In charge of Production <input type="text" value="Reappointment"/>	14 out of 14 (100%)	7 years
5	Miyoko Komatsu	Director In charge of Finance & Accounting <input type="text" value="Reappointment"/>	14 out of 14 (100%)	6 years
6	Teruyuki Tanaka	Director In charge of Business Development /Corporate Planning <input type="text" value="Reappointment"/>	14 out of 14 (100%)	4 years

(Note) The tenure is the number of years at the conclusion of this General Meeting of Shareholders, rounded down to the nearest year.

Candidate No.	Name (date of birth)	Brief profile, position and responsibility in the Company (status of important concurrent positions)
1	Toshiyuki Shuto (March 1, 1947) Reappointment	<p>Jan. 1972 Joined Nippon Montedison K.K.</p> <p>Mar. 1975 Transferred to Zanbon Co., Ltd. JAPAN</p> <p>Feb. 1991 Established KOA SHOJI CO., LTD, Director of the company</p> <p>Aug. 1994 Vice President of the company</p> <p>Aug. 1995 President, Representative Director of the company</p> <p>Jul. 2011 Director of KOA ISEI CO., LTD.</p> <p>Aug. 2013 Chairperson, Representative Director of KOA SHOJI CO., LTD.</p> <p>Jan. 2015 President, Representative Director of the Company (to present)</p> <p>Aug. 2015 Chairperson, Representative Director of KOA BIOTECH BAY CO., LTD.</p> <p>Sep. 2016 Chairperson & President, Representative Director of KOA ISEI CO., LTD.</p> <p>Sep. 2016 Chairperson, Representative Director of KOA PHARMACEUTICAL CO., LTD. (absorbed and merged with KOA BIOTECH BAY)</p> <p>Sep. 2018 Chairperson & President, Representative Director of KOA SHOJI CO., LTD.</p> <p>Sep. 2018 Chairperson, Representative Director of KOA ISEI CO., LTD. (to present)</p> <p>Sep. 2018 Chairperson & President, Representative Director of KOA BIOTECH BAY CO., LTD.</p> <p>Sep. 2019 Chairperson, Representative Director of KOA BIOTECH BAY CO., LTD (to present)</p> <p>Sep. 2020 Chairperson & President, Representative Director of KOA PHARMACEUTICAL CO., LTD. (absorbed and merged with KOA BIOTECH BAY)</p> <p>Sep. 2021 Chairperson, Representative Director of KOA SHOJI CO., LTD. (to present)</p> <p>Sep. 2021 Chairperson, Representative Director of KOA PHARMACEUTICAL CO., LTD. (absorbed and merged with KOA BIOTECH BAY)</p> <p>Oct. 2021 Establishment of the general incorporated association Shuto Scholarship Foundation (now the public</p>

		<p>interest incorporated foundation Shuto Scholarship Foundation)</p> <p>Representative Director of the foundation (to present)</p>
		<p>(Important concurrent positions)</p> <p>Chairperson, Representative Director of KOA SHOJI CO., LTD.</p> <p>Chairperson, Representative Director of KOA ISEI CO., LTD.</p> <p>Chairperson, Representative Director of KOA BIOTECH BAY CO., LTD.</p> <p>Representative Director of the public interest incorporated foundation Shuto Scholarship Foundation</p>
	<p>(Reasons for nominating the candidate for Director)</p> <p>Mr. Toshiyuki Shuto is the founder of the Company, and a person who will drive the sustainable enhancement of the corporate value of the Group. Therefore, the Company is of the judgment that his achievements, capabilities, and experience will continue to be indispensable to the management of the Company.</p>	
	<p>(Number of the Company's shares owned)</p> <p>4,117,160</p>	

Candidate No.	Name (date of birth)	Brief profile, position and responsibility in the Company (status of important concurrent positions)
2	Toshinori Koyama (December 11, 1948) Reappointment	<p>Apr. 1973 Joined Farm Italia Co., Ltd.</p> <p>Jun. 1976 Established Tsurukame Pharmacy</p> <p>Jun. 1979 Joined Ito-Yokado Co., Ltd.</p> <p>Oct. 2004 Chairperson, Representative Director of I'rom Staff Co., Ltd.</p> <p>Oct. 2010 President, Representative Director of I'rom Co., Ltd.</p> <p>June. 2011 Chairperson, Representative Director of I'rom Holdings Co., Ltd.</p> <p>Nov. 2012 Joined Weeds Holdings Co., Ltd.</p> <p>Jul. 2014 Joined KOA SHOJI CO., LTD., Corporate Advisor</p> <p>Jan. 2015 Director of the Company</p> <p>Mar. 2015 Director of KOA PHARMACEUTICAL CO., LTD. (absorbed and merged with KOA BIOTECH BAY)</p> <p>Sep. 2016 Director of KOA ISEI CO., LTD. (to present)</p> <p>Sep. 2016 Executive Managing Director of the Company</p> <p>Sep. 2018 Director of KOA SHOJI CO., LTD. (to present)</p> <p>Sep. 2018 Executive Managing Director of the Company in charge of Sales Div. (now in charge of Sales) (to present)</p> <p>(Important concurrent positions) Director of KOA SHOJI CO., LTD. Director of KOA ISEI CO., LTD.</p>
<p>(Reasons for nominating the candidate for Director)</p> <p>Mr. Toshinori Koyama is well versed in the pharmaceutical industry in general. He has the ability to formulate and implement sales strategies for the growth of the Group as Executive Managing Director in charge of Sales. Therefore, the Company is of the judgment that his achievements and capabilities will continue to be indispensable to the management of the Company.</p>		
<p>(Number of the Company's shares owned)</p> <p style="text-align: center;">-</p>		

Candidate No.	Name (date of birth)	Brief profile, position and responsibility in the Company (status of important concurrent positions)
3	Ritsuko Ohtsuka (February 1, 1978) Reappointment	<p>Apr. 2008 Joined KOA SHOJI CO., LTD.</p> <p>Jan. 2015 Director of the Company in charge of Scientific Div.</p> <p>Aug. 2015 Director of KOA SHOJI CO., LTD.</p> <p>Sep. 2016 Director of KOA BIOTECH BAY CO., LTD.</p> <p>Sep. 2018 Director of KOA ISEI CO., LTD. (to present)</p> <p>Sep. 2019 President, Representative Director of KOA BIOTECH BAY CO., LTD. (to present)</p> <p>Sep.2020 Managing Director of the Company in charge of Quality</p> <p>Sep. 2021 President, Representative Director of KOA SHOJI CO., LTD. (to present)</p> <p>Sep. 2021 Managing Director of the Company, Sustainability Officer (to present)</p>
		<p>(Important concurrent positions)</p> <p>President, Representative Director of KOA SHOJI CO., LTD.</p> <p>President, Representative Director of KOA BIOTECH BAY CO., LTD.</p> <p>Director of KOA ISEI CO. LTD.</p>
		<p>(Reasons for nominating the candidate for Director)</p> <p>Ms. Ritsuko Ohtsuka has an intimate knowledge of the generic pharmaceutical industry. The Company is of the judgment that her experience and insight as Director in charge of Quality and Sustainability will continue to be indispensable for the Company's management.</p>
		<p>(Number of the Company's shares owned)</p> <p>487,320</p>

Candidate No.	Name (date of birth)	Brief profile, position and responsibility in the Company (status of important concurrent positions)
4	Toshihiro Hirono (November 11, 1949) Reappointment	<p>Aug. 1973 Joined Kobayashi Pharmaceutical Industries, Co., Ltd. (currently Kyowa CritiCare Co., Ltd.)</p> <p>Jun. 2002 Director of the company</p> <p>Oct. 2007 Managing director of the company</p> <p>Apr. 2008 Executive Vice President of the company</p> <p>Nov. 2014 Joined KOA SHOJI CO., LTD., Corporate Advisor</p> <p>Jan. 2015 Director of the Company in charge of Manufacturing Engineering Div. (now in charge of Production) (to present)</p> <p>May 2016 Vice President of KOA ISEI CO., LTD.</p> <p>Sep. 2018 Director of KOA BIOTECH BAY CO., LTD. (to present)</p> <p>Sep. 2018 President, Representative Director of KOA ISEI CO., LTD. (to present)</p>
		<p>(Important concurrent positions)</p> <p>President, Representative Director of KOA ISEI CO., LTD.</p> <p>Director of KOA BIOTECH BAY CO., LTD.</p>
		<p>(Reasons for nominating the candidate for Director)</p> <p>Mr. Toshihiro Hirono is well versed in the generic pharmaceutical industry and as Director in charge of Production, he has the ability to promote and execute the pharmaceutical manufacturing and sales business of the Group.</p> <p>Therefore, the Company is of the judgment that his achievements and capabilities will continue to be indispensable to the management of the Company.</p>
	<p>(Number of the Company's shares owned)</p> <p>-</p>	

Candidate No.	Name (date of birth)	Brief profile, position and responsibility in the Company (status of important concurrent positions)
5	Miyoko Komatsu (May 14, 1964) Reappointment	<p>Sep. 1996 Joined Ishii Tax Accountant Office</p> <p>May 2000 Joined Koyama CPA firm</p> <p>Apr. 2005 Joined Pasona Inc.</p> <p>Dec. 2006 Joined KOA SHOJI CO., LTD.</p> <p>Jul. 2015 Transferred to the Company, General Manager for Finance</p> <p>Jan. 2016 Financial Controller of the Company</p> <p>Sep. 2016 Auditor of KOA BIOTECH BAY CO., LTD. (to present)</p> <p>Sep. 2016 Director and Financial Controller of the Company</p> <p>Sep. 2018 Director in charge of Finance Control and General Affairs and Financial Controller of the Company</p> <p>Dec. 2020 Director in charge of Finance & Accounting and General Affairs</p> <p>Sep. 2021 Director in charge of Finance & Accounting (to present)</p>
		<p>(Important concurrent positions)</p> <p>Auditor of KOA BIOTECH BAY CO., LTD.</p>
		<p>(Reasons for nominating the candidate for Director)</p> <p>Ms. Miyoko Komatsu has been in charge of Finance & Accounting over a period of time in the Company. Her experience and knowledge as Director in charge of Finance & Accounting and General Affairs are essential to the Company.</p> <p>Therefore, the Company is of the judgment that her experience and knowledge will continue to be indispensable to the management of the Company.</p>
<p>(Number of the Company's shares owned)</p> <p>264,120</p>		

Candidate No.	Name (date of birth)	Brief profile, position and responsibility in the Company (status of important concurrent positions)
6	Teruyuki Tanaka (January 3, 1950) Reappointment	Apr. 1972 Joined Nippon Kayaku Co., Ltd.
		Aug. 1997 Manager, Sales Operation Dept. of the company
		Jun. 2002 GE Strategic Manager of the Pharmaceutical Div. of the company
		Sep. 2011 Joined Oishi Koseido Co., Ltd. General Manager of the Sales Div. and Corporate officer of the company
		Jul. 2017 Joined the Company, Manager of the Corporate Planning Div.
		Sep. 2017 Executive Vice President, Director of KOA SHOJI CO., LTD. (to present)
		Sep. 2018 Director of the Company, Manager of the Corporate Planning Div.
		Jul. 2019 Director in charge of Business Development of the Company (current in charge of Business Development/Corporate Planning) (to present)
		(Important concurrent positions) Executive Vice President, Director of KOA SHOJI CO., LTD.
		(Reasons for nominating the candidate for Director) Mr. Teruyuki Tanaka has an intimate knowledge of the generic pharmaceutical industry, and as a director in charge of Business Development and Corporate Planning, he has the ability to execute business development for the Group's growth. Therefore, the Company is of the judgment that his achievements and capabilities will continue to be indispensable to the management of the Company.
		(Number of the Company's shares owned) -

Notes: 1. There is no special interest between each candidate and the Company.

2. The candidate Mr. Toshiyuki Shuto is a parent company, etc. as defined in Article 2, Item 4-2 of the Companies Act.
3. The Company has entered into a liability insurance agreement with an insurance company for directors, corporate auditors, and managers of the Company and its group companies as insured parties, as provided in Article 430-3, Paragraph 1 of the Companies Act. In the event that a claim for damages is made by a shareholder, a company, or other third party arising out of the business of the insured, the Company will pay the relevant damages. In the event that the appointment of each candidate is approved, they will be included in the insured of the relevant insurance policy and the policy will be renewed with the same contents at the next renewal.

Proposal 4: Election of One (1) Director who is an Audit & Supervisory Committee Member

The term of office of Mr. Taigi Ito, Director, an Audit & Supervisory Committee Member, will expire at the conclusion of this General Meeting of Shareholders.

Therefore, the Company proposes the election of one (1) Director as an Audit & Supervisory Committee Member.

This proposal has been approved by the Audit & Supervisory Committee.

The candidate for Director as an Audit & Supervisory Committee Member is as follows:

Candidate No.	Name (date of birth)	Brief profile, position and responsibility in the Company (status of important concurrent positions)
1	Hiroshi Kinoshita (Apr. 18, 1968) Newly appointment	Oct. 1992 Joined Asahi Shinwa Accounting Corporation (currently KPMG AZSA LLC)
		Apr. 1996 Registered as a certified public accountant
		May 2008 Partner, KPMG AZSA & Co. (currently KPMG AZSA LLC)
		Dec. 2019 Established Hiroshi Kinoshita Certified Public Accountant Office
		Mar. 2020 Director, Executive Officer and General Manager of Operations Division, T&S Inc. (to present)
		(Important concurrent positions) Certified public accountant Director, Executive Officer and General Manager of Operations Division, T&S inc.
		(Reasons for nomination as a candidate for outside director and summary of expected roles) Mr. Hiroshi Kinoshita has extensive experience as a certified public accountant and professional knowledge of finance and accounting in general, and we expect that he will use his experience and insight to provide advice and supervision on improving the transparency and objectivity of management from an objective of Outside Director.
		(Number of the Company's shares owned) 400

- Notes: 1. There is no special interest between the candidate and the Company.
2. Mr. Hiroshi Kinoshita is a candidate for Outside Director.
3. The Company has entered into a liability insurance contract with an insurance company for directors, corporate auditors, and managers of the Company and its group companies as provided in Article 430-3, Paragraph 1 of the Companies Act. In the event that a claim for

damages is made by a shareholder, a company, or other third party arising from the insured's business, the Company will pay the relevant damages. If the appointment of Mr. Hiroshi Kinoshita is approved, he will be included in the insured of the policy. The policy will be renewed with the same terms and conditions at the next renewal.

4. Mr. Hiroshi Kinoshita meets the requirements for an independent director as stipulated by the Tokyo Stock Exchange, and if his appointment is approved, the Company intends to designate him as an independent director. Mr. Kinoshita was a partner of KPMG AZSA LLC, the Company's current independent auditor, until November 2019. Two years have passed since he retired from that firm, and the Company believes that there are no concerns regarding his independence.

■ Reference: Areas of particular expectation for directors (skills matrix)

If proposals No. 3 and No. 4 are approved at this General Meeting of Shareholders as proposed, the following are the areas of particular expectation for Directors after this General Meeting of Shareholders.

Name	Gender	Areas of particular expectation for directors					
		Corporate management	Sales and marketing	Finance and accounting	Legal affairs	Knowledge of the industry	Sustainability
Toshiyuki Shuto (company director)	Male	✓	✓			✓	
Toshinori Koyama (company director)	Male	✓	✓			✓	
Ritsuko Ohtsuka (company director)	Female	✓				✓	✓
Toshihiro Hirono (company director)	Male	✓				✓	
Miyoko Komatsu (company director)	Female			✓			✓
Teruyuki Tanaka (company director)	Male	✓	✓			✓	
Shinro Sadanobu (company director)	Male				✓	✓	
Chiaki Yano (outside director)	Male				✓		
Yoshitaka Hirao (outside director)	Male	✓	✓			✓	✓
Kiyoshi Takahashi (outside director)	Male	✓	✓			✓	
Hiroshi Kinoshita (outside director)	Male	✓		✓			

Proposal 5: Election of Accounting Auditor

As the term of office of KPMG AZSA LLC, the Company's Accounting Auditor, will expire at the conclusion of this General Meeting of Shareholders, the Company proposes the appointment of a new Accounting Auditor in accordance with the decision of the Audit & Supervisory Committee.

The Audit & Supervisory Committee has selected Crowe Toyo & Co. because it has deemed that the firm is suitable for the position after comprehensively considering the firm's expertise, independence, audit system, and quality control system. Also, the firm is the right candidate considering our business scale and operations, as well as the level of audit fees.

The candidate for accounting auditor is as follows.

(As of June 30, 2022)

Name	Crowe Toyo & Co.
Address of Principal Office	Sumitomo Fudosan Kanda Bldg., 6th Floor 7, Kanda-Mitoshirocho, Chiyoda-ku, Tokyo
History	Jan. 1971 Established as Nitto Audit and Accounting office Nov.1981 Name changed to Toyo & Co. upon merger with Toranomom Kyodo Office Jan. 2005 Merged with Nishimura audit and accounting office Oct. 2006 Merged with Toto Audit company Jul. 2018 Became a member firm of Crowe Global
Outline	Capitalization 306 million yen Number of members Representative Partners: 8 Partners: 58 Certified Public Accountants: 201 Newly passed examiners and accounting assistants: 69 Other professional staff: 26 Administrative staff: 24 Total: 386