



March 29, 2024

To whom it may concern:

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Representative Director and President  
(Securities code: 3856;  
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Notice of Filing Amended Reports for Annual Securities Reports, etc. for the Past Fiscal Years and Amending Consolidated Financial Results for the Past Fiscal Years (Summary Version)

Abalance Corporation (the “Company”) hereby announces that the Company submitted amended reports for its annual securities reports, etc. for the past fiscal years to the Kanto Local Finance Bureau and also amended its consolidated financial results, etc. for the past fiscal years on March 14, 2024 as outlined below.

1. Reason for amendments

The Company decided to amend financial results for the past fiscal years. This was due to uncovering transactions with parts and materials supplied for a fee in part of transactions between WWB Corporation, a consolidated subsidiary of the Company, and a construction contractor of solar power plants, in which net sales and cost of sales had been incorrectly recorded in light of the Implementation Guidance on Accounting Standard for Revenue Recognition (ASBJ Implementation Guidance No. 30).

As a result of the amendments to financial results, the Company retrospectively investigated similar transactions in the past fiscal years, and consequently decided to amend its consolidated financial statements included in its annual securities reports, etc. filed in the past.

The amendments to financial results necessitated amendments to part of its annual securities reports and quarterly securities reports for the period from the first quarter of the 23rd fiscal year (the first quarter of the fiscal year ended June 30, 2022) to the first quarter of the 25th fiscal year (the first quarter of the fiscal year ending June 30, 2024). Therefore, the Company filed amended reports for the annual securities reports and quarterly securities reports in accordance with Article 24-2, Paragraph 1 and Article 24-4-7, Paragraph 4 of the Financial Instruments and Exchange Act.

2. Amended reports for annual securities reports and quarterly securities reports filed on March 14, 2024

(1) Amended reports for annual securities reports

Annual securities report for the 23rd fiscal year (from July 1, 2021 to June 30, 2022)

Annual securities report for the 24th fiscal year (from July 1, 2022 to June 30, 2023)

(2) Amended reports for quarterly securities reports

Quarterly securities report for the first quarter of the 23rd fiscal year (from July 1, 2021 to September 30, 2021)

Quarterly securities report for the second quarter of the 23rd fiscal year (from October 1, 2021 to December 31, 2021)

Quarterly securities report for the third quarter of the 23rd fiscal year (from January 1, 2022 to March 31, 2022)

Quarterly securities report for the first quarter of the 24th fiscal year (from July 1, 2022 to September 30, 2022)

Quarterly securities report for the second quarter of the 24th fiscal year (from October 1, 2022 to December 31, 2022)

Quarterly securities report for the third quarter of the 24th fiscal year (from January 1, 2023 to March 31, 2023)

Quarterly securities report for the first quarter of the 25th fiscal year (from July 1, 2023 to September 30, 2023)

### 3. Consolidated financial results and quarterly financial results amended

Consolidated financial results for the fiscal year ended June 30, 2022 under Japanese GAAP

Consolidated financial results for the fiscal year ended June 30, 2023 under Japanese GAAP

Consolidated financial results for the three months ended September 30, 2021 under Japanese GAAP

Consolidated financial results for the six months ended December 31, 2021 under Japanese GAAP

Consolidated financial results for the nine months ended March 31, 2022 under Japanese GAAP

Consolidated financial results for the three months ended September 30, 2022 under Japanese GAAP

Consolidated financial results for the six months ended December 31, 2022 under Japanese GAAP

Consolidated financial results for the nine months ended March 31, 2023 under Japanese GAAP

Consolidated financial results for the three months ended September 30, 2023 under Japanese GAAP

The Company separately made the following disclosure on March 14, 2024.

(Amendments / Corrections of Numerical Data)

Notice of Partial Amendments to the Consolidated Financial Results for the Fiscal Year Ended June 30, 2023 (Under Japanese GAAP)

(Amendments / Corrections of Numerical Data)

Notice of Partial Amendments to the Consolidated Financial Results for the Three Months Ended September 30, 2023 (Under Japanese GAAP)

### 4. Amount of impact on financial results for the past fiscal years as a result of amendments

The amount of impact on consolidated financial results as a result of the amendments is outlined below.

[Consolidated Financial Statements]

(Millions of yen)

Period	Item	Before Correction	After Correction	Amount of impact	Change (%)
23rd fiscal year: Three months ended September 30, 2021	Net sales	9,805	9,492	(312)	(3.18)%
	Operating profit	354	254	(99)	(28.15)%
	Ordinary profit	271	172	(99)	(36.71)%
	Profit attributable to owners of parent	855	789	(65)	(7.63)%
	Net assets	5,690	5,624	(65)	(1.14)%
	Total assets	42,767	42,702	(65)	(0.15)%
23rd fiscal year: Six months ended December 31, 2021	Net sales	26,655	26,342	(312)	(1.17)%
	Operating profit	532	434	(98)	(18.47)%
	Ordinary profit	340	241	(98)	(28.91)%
	Profit attributable to owners of parent	803	739	(64)	(8.00)%
	Net assets	6,644	6,580	(64)	(0.96)%
	Total assets	55,724	55,659	(64)	(0.11)%

Period	Item	Before Correction	After Correction	Amount of impact	Change (%)
23rd fiscal year: Nine months ended March 31, 2022	Net sales	55,652	55,339	(312)	(0.56)%
	Operating profit	723	626	(96)	(13.38)%
	Ordinary profit	486	389	(96)	(19.89)%
	Profit attributable to owners of parent	776	712	(63)	(8.16)%
	Net assets	6,849	6,786	(63)	(0.92)%
	Total assets	74,145	74,082	(63)	(0.08)%
23rd fiscal year: Fiscal year ended June 30, 2022	Net sales	92,435	92,122	(312)	(0.33)%
	Operating profit	1,697	1,605	(91)	(5.41)%
	Ordinary profit	1,510	1,418	(91)	(6.08)%
	Profit attributable to owners of parent	867	806	(60)	(6.93)%
	Net assets	8,007	7,947	(60)	(0.75)%
	Total assets	85,181	85,121	(60)	(0.07)%
24th fiscal year: Three months ended September 30, 2022	Net sales	55,729	55,546	(182)	(0.32)%
	Operating profit	1,629	1,506	(122)	(7.51)%
	Ordinary profit	1,444	1,321	(122)	(8.47)%
	Profit attributable to owners of parent	531	451	(80)	(15.05)%
	Net assets	10,167	10,027	(140)	(1.37)%
	Total assets	120,928	120,788	(140)	(0.11)%
24th fiscal year: Six months ended December 31, 2022	Net sales	112,071	111,553	(518)	(0.46)%
	Operating profit	5,167	4,908	(258)	(5.00)%
	Ordinary profit	5,860	5,602	(258)	(4.40)%
	Profit attributable to owners of parent	2,269	2,148	(120)	(5.31)%
	Net assets	13,472	13,291	(180)	(1.34)%
	Total assets	118,764	118,583	(180)	(0.15)%
24th fiscal year: Nine months ended March 31, 2023	Net sales	164,824	162,693	(2,130)	(1.29)%
	Operating profit	9,982	9,213	(768)	(7.69)%
	Ordinary profit	11,133	10,364	(768)	(6.90)%
	Profit attributable to owners of parent	4,249	3,764	(484)	(11.40)%
	Net assets	19,407	18,862	(544)	(2.80)%
	Total assets	127,473	128,702	1,228	0.96%
24th fiscal year: Fiscal year ended June 30, 2023	Net sales	217,415	215,284	(2,130)	(0.97)%
	Operating profit	13,565	12,804	(760)	(5.60)%
	Ordinary profit	14,799	14,038	(760)	(5.14)%
	Profit attributable to owners of parent	5,445	4,965	(479)	(8.80)%
	Net assets	23,310	22,771	(539)	(2.31)%
	Total assets	144,087	143,691	(395)	(0.27)%

Period	Item	Before Correction	After Correction	Amount of impact	Change (%)
25th fiscal year: Three months ended September 30, 2023	Net sales	57,740	57,740	0	0.00%
	Operating profit	4,673	4,684	11	0.24%
	Ordinary profit	4,507	4,518	11	0.25%
	Profit attributable to owners of parent	1,737	1,744	7	0.42%
	Net assets	27,007	26,475	(532)	(1.97)%
	Total assets	160,583	160,147	(436)	(0.27)%