

News Release Dated October 21, 2022

Company name: Helios Techno Holding Co., Ltd.
Stock code: 6927
Stock exchange listing: Tokyo Stock Exchange, Standard Market
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**Submission of Corrected Securities Reports, Etc. for Prior Years and
Corrections to Summary of Consolidated Financial Results for Prior Years**

Helios Techno Holding Co., Ltd. hereby announces that the Company has submitted today to the Kanto Local Finance Bureau a correction report on its Annual Securities Report, etc. for prior years, and has also corrected its Summary of Consolidated Financial Results for prior years.

1. Reason for corrections

The investment securities held by the Company's consolidated subsidiary were valued at cost as non-marketable equity securities, etc. However, the Company has found that the investment securities were listed on an overseas securities market in December 2020 and should have been valued at fair value as investment securities whose fair value can be determined after December 2020.

As a result of discussions with the auditing firm, the Company has decided to correct the accounting treatment of the investment securities retroactively to the fiscal years when the Company became possible to determine the fair value of these investment securities.

Accordingly, the Company corrects its financial results disclosed in prior years and submit a correction report on its Annual Securities Report, etc. for prior years, as well as corrected its Summary of Consolidated Financial Results for the fiscal year ending March 31, 2022, as described below. In addition, the Company discloses the amount of impact on the consolidated financial results for prior years in Section 4.

Since there was no trading of these investment securities and no dividends were paid, the correction has no effect on the prior years' profit and loss.

2. List of Corrected Securities Reports, Etc. Submitted Today

Securities Reports

Fiscal Year Ended March 31, 2021 (April 1, 2020 to March 31, 2021)

Fiscal Year Ended March 31, 2022 (April 1, 2021 to March 31, 2022)

Quarterly Reports

Third Quarter of Fiscal Year Ended March 31, 2021 (April 1, 2020 to December 31, 2020)

First Quarter of Fiscal Year Ended March 31, 2022 (April 1, 2021 to June 30, 2021)

Second Quarter of Fiscal Year Ended March 31, 2022 (April 1, 2021 to September 30, 2021)

Third Quarter of Fiscal Year Ended March 31, 2022 (April 1, 2021 to December 31, 2021)

First Quarter of Fiscal Year Ending March 31, 2023 (April 1, 2022 to June 30, 2022)

3. List of Corrected Summary of Consolidated Financial Results Submitted Today

Summary of Consolidated Financial Results

Summary of Consolidated Financial Results for the Fiscal Year Ended March 31, 2022 [Japanese GAAP]

Summary of Quarterly Consolidated Financial Results

Summary of Consolidated Financial Results for the First Quarter of Fiscal Year Ending March 31, 2023
(Three Months Ended June 30, 2022) [Japanese GAAP]

4. Amount of impact on the consolidated financial results for prior years

(Millions of yen)

Period		Before corrections (A)	After corrections (B)	Amount of effect (B-A)	change
Third Quarter of Fiscal Year Ended March 31, 2021	Net sales	5,865	5,865	-	-
	Operating profit	370	370	-	-
	Ordinary profit	443	443	-	-
	Profit attributable to owners of parent	266	266	-	-
	Total assets	15,110	16,103	993	6.6%
	Net assets	12,877	13,600	722	5.6%
Fiscal Year Ended March 31, 2021	Net sales	8,079	8,079	-	-
	Operating profit	545	545	-	-
	Ordinary profit	630	630	-	-
	Profit attributable to owners of parent	391	391	-	-
	Total assets	15,040	15,543	502	3.3%
	Net assets	13,021	13,418	396	3.1%
First Quarter of Fiscal Year Ended March 31, 2022	Net sales	1,610	1,610	-	-
	Operating profit	(12)	(12)	-	-
	Ordinary profit	12	12	-	-
	Profit attributable to owners of parent	12	12	-	-
	Total assets	15,445	15,962	516	3.4%
	Net assets	12,973	13,372	398	3.1%

Second Quarter of Fiscal Year Ended March 31, 2022	Net sales	3,601	3,601	-	-
	Operating profit	(74)	(74)	-	-
	Ordinary profit	(36)	(36)	-	-
	Profit attributable to owners of parent	(21)	(21)	-	-
	Total assets	15,824	16,320	496	3.1%
	Net assets	12,953	13,373	420	3.3%
Third Quarter of Fiscal Year Ended March 31, 2022	Net sales	5,611	5,611	-	-
	Operating profit	64	64	-	-
	Ordinary profit	109	109	-	-
	Profit attributable to owners of parent	61	61	-	-
	Total assets	15,984	16,428	444	2.8%
	Net assets	13,070	13,417	346	2.7%
Fiscal Year Ended March 31, 2022	Net sales	8,952	8,952	-	-
	Operating profit	519	519	-	-
	Ordinary profit	577	577	-	-
	Profit attributable to owners of parent	414	414	-	-
	Total assets	15,629	15,953	324	2.1%
	Net assets	13,422	13,746	324	2.4%
First Quarter of Fiscal Year Ending March 31, 2023	Net sales	1,886	1,886	-	-
	Operating profit	193	193	-	-
	Ordinary profit	239	239	-	-
	Profit attributable to owners of parent	161	161	-	-
	Total assets	15,642	15,996	354	2.3%
	Net assets	13,408	13,754	345	2.6%