



July 5, 2024

Company name : TSURUHA HOLDINGS INC.
Name of representative: Tsuruha Jun, President and
Representative Director
(Securities code: 3391, Tokyo Stock
Exchange (Prime Market))
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Notice of Change in Fiscal Year-End (Business Year-End) and Partial Amendment to the Articles of Incorporation

At the Board of Directors meeting held today, our company resolved to change the fiscal year-end (business year-end) and partially amend the Articles of Incorporation, contingent upon the approval of the "Partial Amendment to the Articles of Incorporation" at the 62nd Annual General Meeting of Shareholders scheduled for August 9, 2024. Details are as follows

1. Reason for Changing the Fiscal Year-End

Our current business year runs from May 16 to May 15 of the following year. To enhance operational efficiency in business management and to align with many other companies in the retail industry whose fiscal years end in February, we will change our business year to run from March 1 to the end of February of the following year. This change will facilitate monthly comparisons with industry peers.

2. Details of the Fiscal Year-End Change

Current: May 16 of each year

After Change: End of February of each year

The 63rd fiscal period, which will be the transition period, will run from May 16, 2024, to the end of February 2025, covering 9.5 months.

3. Partial Amendment to the Articles of Incorporation

(1) Reason for Amendment

Due to the change in the fiscal year-end (business year-end), we will amend the current Articles of Incorporation accordingly and establish new supplementary provisions as transitional measures.

(2) Details of the Amendment

Changes are indicated by underlining the relevant parts.

Current Articles of Incorporation	Proposed Amendment
<p style="text-align: center;">Chapter 3 Shareholders' Meeting (Convocation)</p> <p>Article 11: The Annual General Meeting of Shareholders of the Company shall be convened in <u>August</u> each year, and extraordinary general meetings of shareholders shall be convened as necessary by resolution of the Board of Directors.</p> <p>(Record Date for Voting Rights at Annual General Meeting)</p> <p>Article 12: The record date for voting rights at the Annual General Meeting of Shareholders of the Company shall be <u>May 15</u> of each year.</p>	<p style="text-align: center;">Chapter 3 Shareholders' Meeting (Convocation)</p> <p>Article 11: The Annual General Meeting of Shareholders of the Company shall be convened in <u>May</u> each year, and extraordinary general meetings of shareholders shall be convened as necessary by resolution of the Board of Directors.</p> <p>(Record Date for Voting Rights at Annual General Meeting)</p> <p>Article 12: The record date for voting rights at the Annual General Meeting of Shareholders of the Company shall be <u>the end of February</u> of each year.</p>
<p style="text-align: center;">Chapter 7 Accounts (Business Year)</p> <p>Article 36: The business year of the Company shall be one year from <u>May 16 to May 15</u> of the following year.</p> <p>(Record Date for Dividends of Surplus)</p> <p>Article 38: The record date for year-end dividends of the Company shall be <u>May 15</u> of each year.</p> <p>1. The record date for interim dividends of the Company shall be <u>November 15</u> of each year.</p>	<p style="text-align: center;">Chapter 7 Accounts (Business Year)</p> <p>Article 36: The business year of the Company shall be one year from <u>March 1 to the end of February</u> of the following year.</p> <p>(Record Date for Dividends of Surplus)</p> <p>Article 38: The record date for year-end dividends of the Company shall be <u>the end of February</u> of each year.</p> <p>1. The record date for interim dividends of the Company shall be <u>August 31</u> of each year.</p>
<p style="text-align: center;">Supplementary Provisions (Newly Established)</p>	<p style="text-align: center;">Supplementary Provisions <u>(Transitional Measures for the First Business Year Following the Change in Business Year)</u></p> <p><u>Article 2: Notwithstanding the provisions of Article 36 (Business Year), the 63rd business year starting on May 16, 2024, shall be for 9.5 months ending on the last day of February 2025. This article shall be deleted after the conclusion of the Annual General Meeting of Shareholders for the 63rd</u></p>

(Newly Established)

business year.
(Transitional Measures for the First Year-
End and First Interim Dividend
Following the Change in
Business Year)

Article 3: Notwithstanding the provisions
of Article 38 (Record Date for
Dividends of Surplus), the record
date for the year-end dividend for
the 63rd business year starting
on May 16, 2024, shall be the last
day of February 2025, and the
record date for interim dividends
shall be November 15, 2024. This
article shall be deleted after the
effectiveness of the year-end
dividend for the 63rd business
year.

4. Schedule

Date of the General Meeting of Shareholders for the Amendment of the Articles of Incorporation: August 9, 2024
Effective Date of the Amendment of the Articles of Incorporation: August 9, 2024

5. Future Outlook

We will announce the consolidated earnings forecast and dividend forecast for the 63rd business year (from May 16, 2024, to the end of February 2025), which will be the transitional period for the change in the fiscal year, as soon as the details are finalized.