



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))  
Inquiries: Murakami Makoto, Operating Officer in charge of  
Group Management Department  
(Telephone: +81-11-783-2755)

### Notice of Change in Accounting Auditor

At the Audit Committee meeting held on July 5, 2024, our company resolved to change the accounting auditor responsible for conducting the audits stipulated under Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act. The Board of Directors meeting held on the same day resolved to propose this matter as "Election of Accounting Auditor" at the 62nd Annual General Meeting of Shareholders scheduled for August 9, 2024. We hereby provide the details as follows.

1. Scheduled Date of Change  
August 9, 2024 (date of the 62nd Annual General Meeting of Shareholders)

2. Overview of the Incoming and Outgoing Accounting Auditors

(1) Overview of the Incoming Accounting Auditor

①Name	Deloitte Touche Tohmatsu LLC
②Address	3-2-3 Marunouchi, Chiyoda-ku, Tokyo
③Names of Executive Officers	Todoroki Kazunari, Aizawa Yosuke
④ Status of Registration under the Certified Public Accountants Act for Listed Company Auditors	Registered

(2) Overview of the Outgoing Accounting Auditor

①Name	KPMG AZSA LLC
②Address	1-2 Tsukudo-cho, Shinjuku-ku, Tokyo
③Names of Executive Officers	Muramatsu Keisuke, Tanigawa Yoshinori

3. Reason for Selecting the Candidate Listed in 2.(1) as the Accounting Auditor

Considering Deloitte Touche Tohmatsu LLC's audit performance, expertise, independence, audit implementation structure, quality, and management system, and after evaluating our group's business environment, we concluded that they are well-suited to serve as our group's accounting auditor and have selected them accordingly.

4. Date of Appointment of the Outgoing Accounting Auditor

August 10, 2016

5. Opinions in Audit Reports and Other Documents Prepared by the Outgoing CPA in the Last Three Years

There are no applicable matters.

6. Reason and Background for the Decision to Change

The term of KPMG AZSA LLC, our current accounting auditor, will expire at the conclusion of the 62nd Annual General Meeting of Shareholders scheduled for August 9, 2024. While KPMG AZSA LLC has maintained an adequate system to ensure proper and fair audits, we deemed it necessary to introduce a new perspective in the auditing process considering the length of their tenure and other factors.

7. Opinions on the Reason and Background Mentioned in 6.

①Opinion of the Outgoing CPA

We have received a response indicating no particular opinion.

②Opinion of the Audit Committee

Judged to be reasonable.