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PART 1 INFORMATION ON THE COMPANY

I Overview of the Company

(2) The Reporting Company's name and tickers, etc

3 Description of Business

4 Status of Subsidiaries and Associates

Name

Location

Name

Location

Name

Location

State/capital

Name	Location	Share capital (Millions of €)	Description of business	Ratio of voting rights held (%)	Relationship
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II Business Overview

1 Management Policy, Management Environment and Tasks to be Addressed

Ⓜ Riskmanagement

performance by creating a structure through which managers evaluate and support the quality and quantity of factors in industrial sales activities

In the fiscal year ended March 31, 2023, in a effort to make deeper standing of customers' industries, business and supply

(Indicators and Sustainable Metrics in En Passant fiscal year ending March 31, 2021 as final year)

Category	Type	Riskdriver
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Ⓜ Riskmanagement

④ Risks in the education technology

The logistics industry in which the Yato Group operates is undergoing various changes due to the education technology, such as resource optimization through the utilization of AI, IoT, big data, and more, the automation of warehouse operations through the utilization of drones, and the formation of truck-to-warehouse and last-mile delivery through the utilization of drones and autonomous driving. If the Yato Group

(2) Details of analysis and investigation concerning the status of business results, etc. from a management perspective
The recognition of the status of the Yanato Group's business results, etc. and details of the analysis and investigation from a management

③ Domestic subsidiaries

**Company name
(Location)**

**Company name
(Location) Business segment**

④ **Oscas subdais**

Com aã lam

3 Although the publicly available Substantial Shareholding Report dated November 19, 2015 shows that Had Rok Japan Co, Ltd and five other individuals hold 2,360 thousand shares as of November 13, 2015, the Company is unable to confirm the exact number of shares actually held as of March 31, 2023 so this is not included in the above Status of Major Shareholders. The details of such Substantial Shareholding Report are as follows: ~ hi

(8) Details of Stock Ownership System for Officers and Employees

④ Overview of the corporate governance framework and the reasons for adopting it

v. Audit & Supervisory Board

Audit & Supervisory Board Members

Tsutomu Sasaki (Chairman, Full-time Audit & Supervisory Board Member), Yoshio Shoji, Takashi Yanashita (Outside Audit

v Framework ensuring that execution of duties by directors and employees of the Company and its subsidiaries complies with laws and regulations and the Articles of Incorporation

(b) Nomination and Compensation Committee

Title	Name	Definition	Briefcase summary
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iii A consultant, accounting professional or legal professional who receives substantial monetary consideration and/or other economic benefits³ from the Company besides office remuneration.

4Da a

<Formula de calcul al performanței în cadrul echipei>

[i Achièvement × 03 + ii Achièvement × 03 + iii Achièvement × 03 + Missions évaluées (trikida) 10% maximum]

[i Achièvement × 04 + ii Achièvement × 03 + iii Achièvement × 02 + Missions évaluées (trikida) 10% maximum]

Autony for decision on creation and the compensation for individual Dit fo ry

Issuer name	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2022	Holding purpose, reason for increase in number of shares and quantitative holding effect 1	Holding or holding of Company shares
	Number of shares (Shares)	Number of shares (Shares)		

V. Financial Information

1 Preparation of the consolidated financial statements and non consolidated financial statements

(1) The consolidated financial statements of the Company are prepared in accordance with the 'Regulation on Transparency' te in e

1 Consolidated Financial Statements, etc

(1) Consolidated Financial Statements

(i) Consolidated Financial Statements

(Mansfya)

④ Consolidated statement of income and consolidated statement of comprehensive income
Consolidated statement of income

(iv) Consolidated statement of cash flows

(Millions of yen)

(Miscfy)

Fiscal year end

Notes to Consolidated Financial Statements

(Significant notes forming the basis of preparing the consolidated financial statements)

1. Scope of consolidation

(1) Number of consolidated subsidiaries 29

Major consolidated subsidiaries are disclosed in "Overview of the Company 4 Status of Subsidiaries and Associates" Effective from the beginning of " " is E) the amount is six new e t to g e less no nie e^a °

4 Accounting

(Significant accounting estimates)

(Impairment of non-current assets)

(1) Amount recorded in the consolidated financial statements for the fiscal year under review

(2) Accounting procedures

Accounting for the trust shall be carried out in accordance with the 'Practical Solution on Transactions of Devising the

(Consolidated balance sheet)

***5 Impairment losses**

(Consolidated statement of comprehensive income)

* **Reclassification adjustments and tax effects relating to other comprehensive income**

	Fiscal year ended Mar 31, 2022	Fiscal year ended Mar 31, 2023
Value difference on available-for-sale securities		
Amount arising during the year		

2. Operating lease transactions

Future lease payments to be made under noncancelable leases of operating lease transactions

(Millions of yen)

As of March 31, 2023

Item	Fair Value (Millions of yen)			
	Level 1	Level 2	Level 3	Total
Notes and accounts receivable, trade, and contract assets		21608		21608

(Securities)
As of March 31, 2022

(Referent benefits)

1. Overview of referent benefit plans adopted

(Effect accur ^ — -r ° " -

(2) Business combination date
September 26, 2022 (Effective date of merger)

(3) Legal form of business combination
Acquisition of shares from controlling interests

(4) Name after business combination
Theisrodapointer AG

(Reverecogñio)

(Segment information, etc)

[Segment information]

1 Overview of reportable segments

(Millions of yen)

	As of March 31, 2022	As of March 31, 2023
Liabilities		
Current liabilities		
Trade accounts payable		*583

(Nicosia)

(Securities)

(Business combinations)

The information on business combinations is presented in "V Financial Information, 1 Consolidated Financial Statements, etc, (1) Consolidated Financial Statements, Notes to Consolidated Financial Statements (Business combinations)" and thus omitted

(Revenue recognition)

Information that forms the basis for understanding revenue from contracts with customers is presented in "V Financial Information, 2 Nonconsolidated Financial Statements, etc, (1) Nonconsolidated Financial Statements, Notes to Nonconsolidated Financial Statements (Significant accounting policies), 4 Accounting method for revenue and costs" and thus omitted

For all services, the consideration for transactions does not include significant financial elements or variable consideration, and the

VI Office of State Related Administration t

(TRANSLATION)

INDEPENDENT AUDITORS REPORT

June 14, 2023

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1. ~~M~~ites related to appropriateness of statements contained in the Annual Securities Report

