

March 30, 2022

To Whom It May Concern

Company name:	NS Solutions Corporation		
Representative:	Hiroyuki Morita		
	Representative Director & President		
	(Code : 2327 Tokyo Stock Exchange)		
Contact:	Hideki Komatsu		
	Director, Accounting & Finance Department		
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Notice Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)

NS Solutions Corporation (the "Company") has resolved, at the meeting of the Board of Directors held on March 30, 2022, to voluntarily adopt International Financial Reporting Standards ("IFRS") for its consolidated financial statements from the fiscal year ending March 31, 2023, in place of the previously adopted Japanese Generally Accepted Accounting Principles ("J-GAAP"). This decision was made for the purpose of improving the international comparability of the Company's financial information in the capital market.

The disclosure of consolidated financial statements based on IFRS is scheduled from the first quarter ended June 30, 2022. The provisional disclosure schedule is as follows.

Reporting Period		Disclosure Materials	Applied Standards
Fiscal year ending	Full-year	Financial results summary, securities	J-GAAP
march 31, 2022		report, consolidated financial statements	
Fiscal year ending	First quarter ended June	Financial results summaries and reports	IFRS
march 31, 2023	30, 2022;		
	Second quarter ended		
	September 30, 2022;		
	Third quarter ended		
	December 31, 2022		
	Full-year	Financial results summary, securities	
		report, consolidated financial statements	

Disclosure schedule: