Before revision□ Small corporations subject to the faithful reporting verification system:A corporation that meets all requirements ① Controlling shareholders\* invest more than 50%

\* Share ratio of 1% or more + Maximum share ratio combined with related parties ② If the main business is real estate rental business or real estate rental, interest, and dividend incomecompared to salesproportion of more than 70% ③ full-time worker medical charge 5 peopleunder □ TargetExpansion of corporate scope ① (Same as left) ② Lower adjustment to sales proportion: 70% → 50% ③ (Same as left) \*Applicable from fiscal years beginning on or after January 1, 2022