

August 26, 2022

To all parties concerned:

FIELDS CORPORATION  
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## **(Progress of disclosed matters) Notice of Corporate Split and Partial Amendments to Articles of Incorporation Due to Transition to Holding Company Structure**

Regarding *Notice of Corporate Split and Partial Amendments to Articles of Incorporation Due to Transition to Holding Company Structure* dated May 18, 2022, FIELDS CORPORATION announces the “Items and amounts of assets and liabilities to be split” as additional definitive items.

Overview of business divisions to be split

Regarding “(3) Items and amounts of assets and liabilities to be split” in “4. Overview of business units to be split” in *Notice of Corporate Split and Partial Amendments to Articles of Incorporation Due to Transition to Holding Company Structure* dated May 18, 2022, the items and amounts of assets and liabilities to be transferred by the Company to the Newly Split Company are as follows.

Items and amounts of assets and liabilities to be split (as of June 30, 2022)

Assets		Liabilities	
Items	Book value	Items	Book value
Current assets	¥12.1 billion	Current liabilities	¥6.3 billion
Non-current assets	¥2.1 billion	Non-current liabilities	¥3.3 billion
Total	¥14.3 billion	Total	¥9.6 billion

**For inquiries or further information please contact**

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