

December 20th, 2019

Junya Suzuki

Chairman of the Board, President and CEO

Nissha Co., Ltd.

Exchanges Listed: Tokyo Stock Exchanges, First Section 7915

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Senior Executive Vice President, CFO, Director of the Board

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Notice Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)

Nissha Co., Ltd. (“the Company”) hereby announces that the Board of Directors of the Company resolved, at its meeting held on December 20, 2019, to voluntarily adopt International Financial Reporting Standards (“IFRS”) for the Group’s consolidated financial statements in place of the previously adopted Japanese Generally Accepted Accounting Principles (“J-GAAP”) from the consolidated financial statements of Annual Securities Report for the fiscal year ending December 31, 2019, with a view to enhancing the international comparability of its financial information and improving the quality of the Group’s business management globally.

(Reference)

Future disclosure schedule (planned) under the voluntary adoption of IFRS

February 2020 :	Consolidated Financial Results for the fiscal year ending December 31, 2019	(J-GAAP)*
March 2020 :	Consolidated Financial Statements for the fiscal year ending December 31, 2019	(J-GAAP)
March 2020 :	Annual Securities Report for the fiscal year ending December 31, 2019	(IFRS)

* Consolidated financial results forecast for the fiscal year ending December 31, 2020 will be presented in accordance with IFRS.

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