

October 31, 2022

Company Name:	POLA ORBIS HOLDINGS INC.
Representative:	Satoshi Suzuki, Representative Director and President
TSE Code:	4927 (Prime Market)
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Announcement Regarding Recording of Non-operating Income (Foreign Exchange Gain)

POLA ORBIS HOLDINGS INC. (the “Company”) hereby announces that non-operating income (foreign exchange gain) was recorded for the nine months ended September 30, 2022 (January 1, 2022–September 30, 2022).

1. Description of non-operating income (foreign exchange gain)

For the nine months ended September 30, 2022, foreign exchange gains of ¥4,591 million were recorded. This was mainly due to revaluation of intra-group loans to overseas subsidiaries.

2. Impact on performance results

The impact of recording of non-operating income (foreign exchange gain) on performance results is reflected in the “Summary of Financial Results for the Nine Months of the Fiscal Year Ending December 31, 2022 (Consolidated)” that was announced today.