



March 4, 2019

For Immediate Release

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**(Corrections/Numerical Data Corrections) Revisions to Summary of Consolidated Financial Results for Fiscal Year Ended September 30, 2018 (IFRS)**

The Company hereby announces that partial corrections have been made to the summary of Consolidated Financial Results for Fiscal Year Ended September 30, 2018 (IFRS) announced on November 13, 2018. With corrections made to numerical data as well, the Company announced data that reflect the corrections.

Corrections are underlined.

1. Reason for the correction

Some part of the year-end dividend for the 12<sup>th</sup> term (fiscal year ended September 30, 2018), the effective date of which is December 25, 2018, should not be recognized as dividend income (including deemed income) because it is considered a return of capital funded from share premium.

However, funds for dividends were treated as dividend income mainly due to the delay in the reporting of information on money or other consideration to Japan Securities Depository Center, Inc., caused by insufficient collaboration between the Company and shareholder registry administrators, namely, trust banks and others, during the process of dividend payments. As a result, it has been found that taxes for certain shareholders were withheld although such withholding should not have been made.

In this conjunction, since other share premium is included in funds for the year-end dividend for the 12<sup>th</sup> term (fiscal year ended September 30, 2018), the Company will make partial corrections to the summary of Consolidated Financial Results for the Fiscal Year Ended September 30, 2018 (IFRS) announced on November 13, 2018 and provide a breakdown of such dividends funded from share premium in the summary.

2. Details of the correction

2. Dividends on the first page of the summary

(Before the correction)

	Dividend per share					Total Dividends (Annual) Millions of yen	Dividend payout ratio (Consolidated) %	Dividend on equity (consolidated) %
	1Q-end Yen	2Q-end Yen	3Q-end Yen	Year-end Yen	Total Yen			
Fiscal year ended Sep. 30, 2017	—	0.00	—	7.00	7.00	118	16.7	3.9
Fiscal year ended Sep. 30, 2018	—	0.00	—	10.00	10.00	177	19.3	3.4
Fiscal year ending Sep. 30, 2019 (Estimated)	—	0.00	—	—	—		—	

\* Evolvable Asia Corp. plans to pay the year-end dividend for the fiscal year ending September 30, 2019, based on a dividend payout ratio of approximately 20%. Evolvable Asia Corp. will not disclose the dividend forecast since the full-year consolidated financial forecasts are not disclosed due to the difficulty of making reasonable estimates.

(After the correction)

	Dividend per share					Total Dividends (Annual) Millions of yen	Dividend payout ratio (Consolidated) %	Dividend on equity (consolidated) %
	1Q-end Yen	2Q-end Yen	3Q-end Yen	Year-end Yen	Total Yen			
Fiscal year ended Sep. 30, 2017	—	0.00	—	7.00	7.00	118	16.7	3.9
Fiscal year ended Sep. 30, 2018	—	0.00	—	10.00	10.00	177	19.3	3.4
Fiscal year ending Sep. 30, 2019 (Estimated)	—	0.00	—	—	—		—	

\*1. Evolvable Asia Corp. plans to pay the year-end dividend for the fiscal year ending September 30, 2019, based on a dividend payout ratio of approximately 20%. Evolvable Asia Corp. will not disclose the dividend forecast since the full-year consolidated financial forecasts are not disclosed due to the difficulty of making reasonable estimates.

\*2. Funds for the dividend for the fiscal year ended September 30, 2018 include other share premium. For details, please refer to the breakdown of dividends funded from share premium stated below in this notice.

Third page of the summary

(Before the correction)

No description

(After the correction)

\* Breakdown of dividends funded from share premium

The following shows the breakdown of dividends funded from other share premium, which were included in the dividend for the fiscal year ended September 30, 2018.

<u>Record date</u>	<u>Year-end</u>	<u>Total</u>
<u>Dividend per share</u>	<u>10.00 yen</u>	<u>10.00 yen</u>
<u>Total dividends</u>	<u>177,079,660 yen</u>	<u>177,079,660 yen</u>

\* Reduction in net assets 0.062% (rounded off to the third decimal place)