



April 15, 2022

Dear all,

Company name: SUNCORPORATION
Name of representative: Ryusuke Utsumi,
CEO
(Code No. 6736 TSE Standard)
Contact: Yoshimi Kimura,
Senior Managing Director
(Tel 052-756-5981)

Notice on the change of the accounting auditor

Please be informed that SUNCORPORATION's audit and supervisory committee, at its meeting held on April 15, 2022, passed the following resolution regarding the change of the accounting auditor to conduct the audit certification under Article 193-2(1) and (2) of the Financial Instruments and Exchange Act. SUNCORPORATION also resolved at its board meeting held on the same day to submit a proposal for the appointment of the accounting auditor to the 51st Annual General Meeting of Shareholders scheduled for June 23, 2022.

1. Scheduled date of the change
June 23, 2022 (the date of the 51st Annual General Meeting of Shareholders)
2. Overview of the accounting auditors to be appointed and retired.

① Profile of the audit company to be appointed

(1) Name	Frontier Audit Corporation
(2) Location	25-3, Nishi-Gotanda 2-chome, Shinagawa-ku, Tokyo
(3) Names of the employees in charge	Yukio Fujii, Daisuke Hongo
(4) Registration status under the JICPA's registration system for audit firms of listed companies	Registered

② Profile of the retiring audit company

(1) Name	KPMG AZUSA LLC
(2) Location	1-2, Tsukudo-cho, Shinjuku-ku, Tokyo
(3) Names of the employees in charge	Hisashi Ohkita, Takaya Nakano
(4) Registration status under the JICPA's registration system for audit firms of listed companies	Registered

3. Reasons for selecting the members mentioned in 2. ① as candidates for the positions of accounting auditors.

SUNCORPORATION's audit and supervisory committee nominated Frontier Audit Corporation as a candidate for an accounting auditor because, in addition to assessing that the audit would be carried out properly in terms of the expertise, independence and quality control system required of an accounting auditor, it also judged that an audit from a new perspective suited to the scale of our business could be expected.

4. Appointment date of the retiring accounting auditor

July 2007

5. Opinion in the audit report prepared by the retiring independent auditor in the last three years

No relevant items

6. Reasons and circumstances leading to the decision to change the accounting auditor

The term of SUNCORPORATION's auditor KPMG AZSA LLC will expire at the conclusion of the 51st General Shareholders' Meeting scheduled for June 23, 2022. Although KPMG AZSA has a sufficient system in place to ensure proper auditing, we considered its long-standing audit transaction and compared the scale of our business with the auditing cost comprehensively. Consequently, as described in section 3. above, we have chosen Frontier Audit Corporation as the new accounting auditor.

7. Responses to the reasons and background in 6.

- (1) Response from the retiring accounting auditor

Received a response that they have no particular opinion.

- (2) The audit and supervisory committee's view

The committee deems it appropriate.