



## 2. Details of Revision

The details are as follows.

Before Revision (Underlines indicate the revised points)

### Notes to the Non-Consolidated Balance Sheet

1. Liabilities for guarantees	
<u>Guarantee on debt obligations from subsidiaries and associates</u>	
<u>transcosmos America, Inc.</u>	<u>¥719 million</u>
Guarantee on deposit obligations from subsidiaries and associates	
Tci-Business-Service Co., Ltd.	¥7,740 million
Guarantee on trade payables owed by the subsidiaries and associates to specific suppliers	
FJ transcosmos Human Resource Professionals Limited	¥196 million
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Total	<u>¥8,655 million</u>

After Revision (Underlines indicate the revised points)

### Notes to the Non-Consolidated Balance Sheet

1. Liabilities for guarantees	
Guarantee on deposit obligations from subsidiaries and associates	
Tci-Business-Service Co., Ltd.	¥7,740 million
Guarantee on trade payables owed by the subsidiaries and associates to specific suppliers	
FJ transcosmos Human Resource Professionals Limited	¥196 million
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Total	<u>¥7,936 million</u>