

May 10, 2019

Registered Company Name: AEON Financial Service Co., Ltd  
President and CEO: Kenji Kawahara  
Stock Listing: Tokyo Stock Exchange, First Section  
(Code No.: 8570)  
Contact: Hideki Wakabayashi, Senior Managing Director

### **Notice of changes in the accounting period (last day of business year)**

AEON Financial Service Co., Ltd (hereafter “the Company”) announces and informs as follows that at the Board of Directors Meeting held today, the company has resolved to make changes in the accounting period which is subject to the approval of "partial amendments to the Articles of Incorporation" at the 38th Annual General Meeting of Shareholders on June 25, 2019 (scheduled).

#### **1. Reason for the change**

Since the Company became a bank holding company in 2013, the business year is from April 1 to March 31 of the following year in accordance with the provisions of article 52 of the Bank Act. In accordance with the transition of the company structure to an operating company on April 1, 2019, and also with the reason that the main customer of the Company is the retail industry, whose last day of business year is often the end of February in Japan, the Company adjusted its accounting period to meet their business cycle.

In addition, by unifying the accounting period with its overseas consolidated subsidiaries which participate half of the Company’s profit, the Company aims to make management transparent through promoting the management integration of global businesses and timely and appropriate disclosure of management information to the public.

#### **2. Details of the fiscal year change**

Before the change: End of March every year

After the change: End of February every year

The 39th period, which will be the transitional period of the changes in the accounting period, will be 11 months from April 1, 2019 to February 29, 2020.

In addition, we are planning to make similar changes to consolidated subsidiaries whose business year end is not the end of February\*.

\* Business year end of the subsidiaries which are subject to the Bank law will remain the end of March.

#### **3. Forecast of consolidated earnings**

The forecasts for the 39th fiscal period are as disclosed in the financial results for the fiscal year ended March 31, 2019, dated May 10, 2019.

#### **4. Changes to the Articles of incorporation**

The amendment of the Articles of incorporation accompanying the change in the end of the fiscal year (the last day) of the accounting period, as a matters proposal for the 38th Annual General Meeting of Shareholders scheduled to be held on June 25, 2019, after resolution of the "amendment of the Articles of Incorporation" at the Board of Directors Meeting scheduled to be held in late May, will be promptly disclosed.