



March 28, 2025

Company name Morozoff Limited
Representative Representative Director and President
Shinji Yamaguchi
(Securities code 2217, Prime Market, Tokyo Stock Exchange)
Inquiries Director and General Manager of
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Notice on Change of Accounting Auditor

Morozoff Limited (the Company) hereby announces that it has resolved, at a meeting of the Audit and Supervisory Committee held on March 28, 2025, to change its Accounting Auditor, who performs the audit certification, set forth in the Article 193-2, paragraph (1) and (2) of the Financial Instruments and Exchange Act, and that the Company has also resolved, at a meeting of the Board of Directors held on the same day, to submit a proposal as "Election of Accounting Auditor" to the 95th Annual General Meeting of Shareholders scheduled for April 25, 2025. The details are described below.

1. Scheduled date of change

April 25, 2025 (scheduled date of the 95th Annual General Meeting of Shareholders of the Company)

2. Overview of incoming and retiring Accounting Auditors

(1) Overview of incoming Accounting Auditor

(1) Name	Seiry Audit Corporation
(2) Location	8th Floor, Ichigo Sakaisuji Honmachi Building 1-6-16 Honmachi, Chuo-ku, Osaka-shi, Osaka Prefecture
(3) Name of engagement partners (plan)	Go Kagaya Tadao Kishida Kazuyuki Asano
(4) Registration status of the Registration System for Auditors of Listed Companies, etc. under the provision of the Certified Public Accountants Act	Registered.

(2) Overview of retiring Accounting Auditor

(1) Name	Deloitte Touche Tohmatsu LLC
(2) Location	Marunouchi Nijubashi Building 3-2-3 Marunouchi, Chiyoda-ku, Tokyo
(3) Name of engagement partners	Minoru Nishikata Tetsuya Ikeda

3. Reason for selecting the party stated in 2 (1) as a candidate for Accounting Auditor

The Audit and Supervisory Committee has selected Seiryō Audit Corporation as a candidate for Accounting Auditor because Seiryō Audit Corporation is expected to provide a fresh perspective on audits, and as a result of comprehensively considering its independence and expertise, the status of conducting audits, quality control system, auditing costs, etc., Seiryō Audit Corporation has been judged to be suitable as the Accounting Auditor of the Company.

4. Date of original appointment of retiring Accounting Auditor

April 26, 2007

5. Opinions, etc. on audit reports and other documents prepared by the retiring Accounting Auditor for the last three years

Not applicable.

6. Reason and background leading to decision to change

The term of office of Deloitte Touche Tohmatsu LLC, our Accounting Auditor, will expire at the conclusion of the 95th Annual General Meeting of Shareholders scheduled for April 25, 2025. In consideration of the length of consecutive accounting years of the current accounting auditor, and the audit response and the reasonableness of audit costs aligned with the business scale of the Company, we received and compared the proposals of multiple audit firms. Based on the reason in 3. above, the Company will propose the election of Seiryō Audit Corporation as its new Accounting Auditor.

7. Opinion on reason and background described in 6. above

(1) Opinion of retiring Accounting Auditor

We received a response stating that there were no special comments.

(2) Opinion of the Audit and Supervisory committee

The Committee determined that it was appropriate.