

May 21, 2019

Company name: Nihon Parkerizing Co., Ltd.  
Representative: Kentaro Sato, President  
(Code: 4095, Tokyo Stock Exchange, First Section)  
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To whom it may concern

## Notice of change of certified public accountant

Nihon Parkerizing Co., Ltd. announces that its Audit and Supervisory Committee, at a meeting held on May 13, 2019, decided the details of a proposal to be discussed at a General Meeting of Shareholders regarding the change of certified public accountant responsible for audit certification under Article 193 Paragraphs 1 and 2 of the Financial Instruments and Exchange Act, and at the meeting of the Board of Directors held on the same day it was resolved that this proposal will be submitted to the General Meeting of Shareholders for the 134<sup>th</sup> Term to be held on June 27, 2019.

### Details

1. Date of change  
June 27, 2019 (Scheduled date of the General Meeting of Shareholders for the 134<sup>th</sup> Term)
2. Overview of incoming and outgoing certified public accountants
  - (1) Details of incoming certified public accountant

① Name	PricewaterhouseCoopers Aarata LLC
② Address	Otemachi Park Building, 1-1-1 Otemachi, Chiyoda-ku, Tokyo
③ Name of employees who perform the work	Kousaku Kawahara Nobuhiro Nasu Tatsuya Chiba
④ Status of registration under the Registration System for Listed Company Audit Firms of the Japanese Institute of Certified Public Accountants	Registered.

(2) Details of outgoing certified public accountant

① Name	Crowe Toyo and Co.
② Address	Kandamitoshirocho 7, Chiyoda-ku, Tokyo
③ Name of employees who perform the work	Masanori Hokin Akio Enokura Hajime Hirai

3. Reasons for nominating the certified public accountant listed in 2(1) above as a candidate

The reasons for the nomination of PricewaterhouseCoopers Aarata LLC as a candidate audit firm are that, as the current firm has been conducting audits of our company for many years, it is anticipated that a change of audit firm will allow an effective audit from a fresh perspective. In addition, based on our third mid-term management plan, we initiated a search for an audit firm that has built a global audit organization, and determined that the candidate audit firm has the appropriate expertise, independence and quality control system.

4. Latest date of appointment of outgoing certified public accountant

June 28, 2018

5. Opinions in audit reports prepared by the outgoing certified public accountant within last three years

Not applicable

6. Decision on change and reasons and background of the change

The term of Crowe Toyo & Co., the current audit firm of Nihon Parkerizing Co., Ltd., will expire at the conclusion of Nihon Parkerizing's General Meeting of Shareholders for the 134<sup>th</sup> term to be held on June 27, 2019. Accordingly, the Audit and Supervisory Committee decided the details of a proposal to appoint PricewaterhouseCoopers Aarata LLC as the incoming audit firm for the reasons listed in 3. above.

7. Opinions from the outgoing certified public accountant on the auditor's report and other items mentioned with respect to the reason and background stated in 6. above

The outgoing certified public accountant indicated that they have no particular opinion.

End