



March 29, 2018

Company name	Imagica Robot Holdings Inc.
Title and Name of Representative	Makoto Tsukada, Representative Director, President (Securities code: 6879, TSE 1st Section)
Inquiries	Masakazu Morita Director, Executive Officer
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## (Delayed) Notice Concerning Change of Certified Public Accountant

Imagica Robot Holdings Inc. ("the Company") hereby announces that its Audit and Supervisory Committee has resolved at its meeting held today that the Company will change its certified public accountant responsible for audit certification in accordance with Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act, as described below.

1. Scheduled date of change  
June 26, 2018 (scheduled date of the 45th Ordinary General Meeting of Shareholders)
2. Overview of incoming and outgoing certified public accountants  
(1) Overview of incoming certified public accountant

Name	Deloitte Touche Tohmatsu LLC
Location	Shinagawa Intercity, 2-15-3 Konan, Minato-ku, Japan
Names of engagement partners	Mitsuyasu Nakagiri, Shigeo Kawashima, Takashi Shimohira
Registration status under the registration system for listed company audit firms of The Japanese Institute of Certified Public Accountants	Registered

(2) Overview of outgoing certified public accountant

Name	Grant Thornton Taiyo LLC
Location	NMF Aoyama Itchome Bldg. 5F 8-1-22, Akasaka, Minato-ku, Tokyo, Japan
Names of engagement partners	Satoshi Kirikawa, Makiro Wada

3. Reasons for nominating the firm stated in 2. (1) as the candidate of the Company's new certified public accountant

The Audit and Supervisory Committee nominated Deloitte Touche Tohmatsu LLC as the candidate of the Company's new certified public accountant owing to the following reasons: In view of the Company's

selection and evaluation criteria for accounting auditor, the auditing firm was deemed to have the professional expertise, independence and internal control scheme required to serve as the Company's accounting auditor; a centralized system for auditing the entire imagica robot group's global business activities; and the capacity to perform audit effectively and efficiently from a new and broad perspective.

4. Most recent date of appointment of the outgoing certified public accountant

June 28, 2017

5. Opinions in audit reports and other documents prepared by the outgoing certified public accountant in the past three years

Not applicable

6. Reason and background for the decision to change

The term of office of Grant Thornton Taiyo LLC, the Company's current accounting auditor, will expire at the close of the 45th Ordinary General Meeting of Shareholders scheduled to be held on June 26, 2018. Accordingly, the Company plans to newly appoint Deloitte Touche Tohmatsu LLC as its accounting auditor for the reasons stated in 3 above.

7. Opinions of the outgoing certified public accountant concerning the statements in audit reports and other documents regarding the reason and background described in 6 above.

The Company received a reply stating that there is no particular opinion.