

**(Correction) Notice of Partial Corrections to the  
“Financial Report for The Year Ended March 31, 2024 (Under IFRS)”**

SUBARU CORPORATION (the “Company”) hereby announces that certain items in the “Financial Report for The Year Ended March 31, 2024 (Under IFRS)” require correction. The details of the correction are as follows.

1. Reason for the Correction

An error was identified in the “Financial Report for The Year Ended March 31, 2024 (Under IFRS)” . Accordingly, the Company corrects the relevant portion as described below.

2. Details of the Correction (The underlined portion indicates the correction.)

1. Independent Auditor’s Report

Independent Auditor’s Report …P80/83

<Before Correction>

(Omitted)

**Report on the Audit of the Consolidated Financial Statements**

**Opinion**

We have audited the accompanying consolidated financial statements of SUBARU CORPORATION (“the Company”) and its consolidated subsidiaries (collectively referred to as “the Group”), which comprise the consolidated statement of financial position as of March 31, 2024, and the consolidated statements of income, comprehensive income, changes in equity and cash flows for the year then ended, and notes, comprising material accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2024, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with the International Accounting Standards Board prescribed in Article 93 of “the Regulation on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements” (IFRS Accounting Standards).

(Omitted)

<After Correction>

(Omitted)

**Report on the Audit of the Consolidated Financial Statements**

**Opinion**

We have audited the accompanying consolidated financial statements of SUBARU CORPORATION (“the Company”) and its consolidated subsidiaries (collectively referred to as “the Group”), which comprise the consolidated statement of financial position as of March 31, 2024, and the consolidated statements of income, comprehensive income, changes in equity and cash flows for the year then ended, and notes, comprising material accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2024, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board prescribed in Article 93 of “the Regulation on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements” (IFRS Accounting Standards).

(Omitted)