

Cover Sheet

Submitted Document	Amendment to Tender Offer Registration Statement
Government Agent to Receive Filing	Director of the Kanto Finance Bureau
Submission Date	June 25, 2020
Name of Submitting Party	K.K. BCJ-44
Address or Location of Submitting Party	Palace Building 5F, 1-1-1, Marunouchi, Chiyoda-ku, Tokyo
Nearest Point of Contact	Palace Building 5F, 1-1-1, Marunouchi, Chiyoda-ku, Tokyo
Phone Number	+81-3-6212-7070
Name of Administrative Contact	Yuji Sugimoto, Representative Director
Name of agent	Not applicable.
Address or Address of Agent	Not applicable.
Nearest Point of Contact	Not applicable.
Phone Number	Not applicable.
Name of Administrative Contact	Not applicable.
Place for public inspection	K.K. BCJ-44 (Palace Building 5F, 1-1-1, Marunouchi, Chiyoda-ku, Tokyo) Tokyo Stock Exchange, Inc. (2-1 Nihombashi Kabutocho, Chuo-ku, Tokyo)

(Note 1) In this Statement, the “Offeror” means K.K. BCJ-44.

(Note 2) In this Statement, the “Target” means Nichiigakkan Co., Ltd.

(Note 3) In this Statement, the “Act” means the Financial Instruments and Exchange Act (Act No. 25 of 1948, as amended).

(Note 4) In this Statement, the “Order” means the Cabinet Office Order on Disclosure Required for Tender Offer for Share Certificates by Persons Other Than Issuers (Ministry of Finance Order No. 38, as amended)

(Note 5) Unless otherwise provided, any reference in this Statement to a number of days or a date and time means the number of days or the date and time in Japan.

(Note 6) The tender offer for which this Statement is being submitted (the “Tender Offer”) will be conducted in compliance with the procedures and information disclosure standards set out in the Act, but those procedures and standards are not necessarily the same as the procedures and information disclosure standards in the United States. In particular, the Tender Offer is not subject to Section 13(e) or Section 14(d) of the United States Securities Exchange Act of 1934 (as amended, the “United States Securities Exchange Act of 1934”) or the rules set out thereunder, and the Tender Offer will not be conducted in line with those procedures or standards. All of the financial data included in this Statement is in accordance with the accounting standards of Japan and not those of the United States, and not necessarily equivalent to the financial information of a company in the United States. The Offeror is a corporation that has been established

outside of the United States and the directors of the Offeror reside outside of the United States, so it may be difficult to exercise any rights or make any demands under the federal securities laws of the United States. It also may be impossible to commence legal proceedings against a corporation that is based outside of the United States or its directors in a court outside of the United States on the grounds of a violation of the federal securities laws of the United States. Additionally, the jurisdiction of a United States court over a corporation that is based outside of the United States, or subsidiaries of such a corporation may not be recognized.

(Note 7) Unless otherwise provided, all of the procedures concerning the Tender Offer will be conducted in the Japanese language. All or some of the documents related to the Tender Offer are prepared in the English language, and if there is a discrepancy between that English language document and the corresponding Japanese language document, the Japanese language document will prevail.

(Note 8) Statements that constitute “forward-looking statements” as defined in Section 27A of the Securities Act of 1933 of the United States (as amended) and Section 21E of the United States Securities Exchange Act of 1934 are included in statements in this Statement. There may be a significant difference between actual results and the express or implied predictions, etc. made as “forward-looking statements” due to known or unknown risks, uncertainties, and other factors. None of the Offeror and its affiliates guarantee that any express or implied prediction, etc. made as a “forward-looking statements” will ultimately be correct. The “forward-looking statements” in this Statement have been prepared based on information that is available to the Offeror as of the submission date of this Statement, and unless required by applicable laws and regulations or rules of securities exchanges, none of the Offeror and any of its affiliates has an obligation to update or correct those statements in order to reflect future events or circumstances.

(Note 9) The Offeror, financial advisors of the Offeror and the Target, and the tender offer agent (including Affiliates thereof) might, before the commencement of the Tender Offer or during the purchase period of the Tender Offer (the “Tender Offer Period”), purchase by means other than the Tender Offer or conduct an act aimed at such a purchase of shares of the Target on its own account or the account of its client to the extent permitted by Japanese laws related to financial instruments transactions and other applicable laws and regulations in the scope of its ordinary business and in accordance with the requirements of Rule 14e-5(b) of the United States Securities Exchange Act of 1934. If information regarding such a purchase is disclosed in Japan, that information will also be disclosed in the English language on a website of the person that conducted that purchase (or by another disclosure method).

1. Reason for filing of Amendment to Tender Offer Registration Statement

This Amendment to Tender Offer Registration Statement is filed in accordance with Article 27-8, Paragraph 2 of the Act with regard to the Tender Offer Registration Statement filed as of May 11, 2020 (including the matters amended by the Amendments to the Tender Offer Registration Statement filed as of May 19, 2020 and June 22, 2020, respectively), in order to amend part of the descriptions in the Tender Offer Registration Statement as the Target has filed the Annual Securities Report.

2. Matters to be Amended

A. Tender Offer Registration Statement

V. Status of the Target

4. Matters Concerning the Target as a Continuous Disclosure Target

(1) Documents Submitted by the Target

(i) Annual securities report and accompanying documents

B. Attachment to Tender Offer Registration Statement

3. Description Before and After Amendment

Amended portions are underlined.

A. Tender Offer Registration Statement

V. Status of the Target

4. Matters Concerning the Target as a Continuous Disclosure Target

(1) Documents Submitted by the Target

(i) Annual securities report and accompanying documents

(Before Amendment)

Submitted to the Director General of the Kanto Local Finance Bureau on June 27, 2018 for the 46th fiscal year (from April 1, 2017 to March 31, 2018)

Submitted to the Director General of the Kanto Local Finance Bureau on June 26, 2019 for the 47th fiscal year (from April 1, 2018 to March 31, 2019)

Expected to be submitted to the Director General of the Kanto Local Finance Bureau on June 25, 2020 for the 48th fiscal year (from April 1, 2019 to March 31, 2020)

(After Amendment)

Submitted to the Director General of the Kanto Local Finance Bureau on June 27, 2018 for the 46th fiscal year (from April 1, 2017 to March 31, 2018)

Submitted to the Director General of the Kanto Local Finance Bureau on June 26, 2019 for the 47th fiscal year (from April 1, 2018 to March 31, 2019)

Submitted to the Director General of the Kanto Local Finance Bureau on June 25, 2020 for the 48th fiscal year (from April 1, 2019 to March 31, 2020)

B. Attachment to Tender Offer Registration Statement

The Offeror attaches the document pursuant to Article 13, Paragraph 1, Item (12) of the Order to the Amendment to the Tender Offer Registration Statement with regard to the Tender Offer as the Target submitted the Annual Securities Report to the Director General of the Kanto Local Finance Bureau on June 25, 2020 for the 48th fiscal year (from April 1, 2019 to March 31, 2020).