This is an English translation of the original Japanese-language document. Should there be any inconsistency between the translation and the original Japanese text, the latter shall prevail.

August 3, 2020

Company: LINE Corporation Representative: Takeshi Idezawa, CEO

Stock Code: 3938 (First section of the Tokyo Stock Exchange)

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Notice of Amendment to "Consolidated Financial Results (IFRS) for the Six Months Ended June 30, 2020"

LINE Corporation announces that an amendment has been made to its unaudited "Consolidated Financial Results (IFRS) for the Six Months Ended June 30, 2020" released on July 29, 2020.

1. Reason for amendment

In accordance with the Financial Instruments and Exchange Act, while preparing the interim condensed consolidated financial statements for the six months ended June 30, 2020, LINE Corporation identified an error in the classification of a contract liability balance between current and non-current liabilities on the interim condensed consolidated statement of financial position. Therefore, this error in the "Consolidated Financial Results (IFRS) for the Six Months Ended June 30, 2020," announced on July 29, 2020, has been corrected as follows.

2. Amendment

Please refer to the underlined items of the attached documents for details of the amendment.

- 1. Interim Condensed Consolidated Financial Statements and Selected Notes
 - (1) Interim Condensed Consolidated Statement of Financial Position—Unaudited

(In millions of yen)

Liabilities Current liabilities 43,710 47,041 Other financial liabilities, current 44,826 53,020 Accrued expenses 23,462 19,455 Income tax payables 3,963 1,722 Lease liabilities, current 11,487 13,568 Contract liabilities 25,752 33,567 Provisions, current 3,221 3,782 Other current liabilities 5,238 10,045 Total current liabilities 161,659 182,200 Non-current liabilities, non-current 36 325 Coporate bonds 142,851 43,211 Other financial liabilities, non-current 36 325 Lease liabilities, non-current 4,5150 49,88 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 366,689 392,010 Total liabilities 366,689 392,010 Total liabi		December 31, 2019	June 30, 2020
Trade and other payables 43,710 47,041 Other financial liabilities, current 44,826 53,020 Accrued expenses 23,462 19,455 Income tax payables 3,963 1,722 Lease liabilities, current 11,487 13,568 Contract liabilities 25,752 33,567 Provisions, current 3,221 3,782 Other current liabilities 16,659 182,200 Non-current liabilities 16,659 182,200 Non-current liabilities, non-current 362 325 Corporate bonds 142,851 143,211 Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 205,030 209,901 Total independent 96,737 97,284 Share capital 96,737 97,284 <th>Liabilities</th> <th></th> <th></th>	Liabilities		
Other financial liabilities, current 44,826 53,020 Accrued expenses 23,462 19,455 Income tax payables 3,963 1,722 Lease liabilities, current 11,487 13,568 Contract liabilities 25,752 33,567 Provisions, current 3,221 3,782 Other current liabilities 5,238 10,045 Total current liabilities 161,659 182,200 Non-current liabilities 362 325 Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 205,030 209,901 Total non-current liabilities 366,689 392,101 Share capital 96,737 97,284 Share capital 96,737 97,284 Share premium 12,129 122,554	Current liabilities		
Accrued expenses 23,462 19,455 Income tax payables 3,963 1,722 Lease liabilities 25,752 33,567 Provisions, current 3,221 3,782 Other current liabilities 5,238 10,045 Total current liabilities 161,659 182,200 Non-current liabilities 20 142,851 143,211 Other financial liabilities, non-current 362 325 125 Lease liabilities, non-current 45,150 49,988 49,988 Deferred tax liabilities 1,071 966 96,88 96,17 10,125 10,1	Trade and other payables	43,710	47,041
Income tax payables 3,963 1,722 Lease liabilities, current 11,487 13,568 Contract liabilities 25,752 33,567 Provisions, current 3,221 3,782 Other current liabilities 5,238 10,045 Total current liabilities 82,200 Non-current liabilities 142,851 143,211 Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 205,030 209,901 Total non-current liabilities 366,689 392,101 Total non-current liabilities 366,689 392,101 Share capital 96,737 97,284 Share penium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335)	Other financial liabilities, current	44,826	53,020
Lease liabilities, current 11,487 13,568 Contract liabilities 25,752 33,567 Provisions, current 3,221 3,782 Other current liabilities 5,238 10,045 Total current liabilities 161,659 182,200 Non-current liabilities	Accrued expenses	23,462	19,455
Contract liabilities 25,752 33,567 Provisions, current 3,221 3,782 Other current liabilities 5,238 10,045 Total current liabilities 161,659 182,200 Non-current liabilities	Income tax payables	3,963	1,722
Provisions, current 3,221 3,782 Other current liabilities 5,238 10,045 Total current liabilities 161,659 182,200 Non-current liabilities 2 142,851 143,211 Corporate bonds 142,851 143,211 143,211 142,851 143,211 145,211 145,211 145,211 145,211 145,211 145,212 145,212 145,213	Lease liabilities, current	11,487	13,568
Other current liabilities 5,238 10,045 Total current liabilities 161,659 182,200 Non-current liabilities 2 Corporate bonds 142,851 143,211 Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Proxisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 205,030 209,901 Total non-current liabilities 366,689 392,101 Share capital 366,689 392,101 Share premium 121,299 122,554 Treasury shares 66,308 3,872 Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663	Contract liabilities	25,752	33,567
Total current liabilities 161,659 182,200 Non-current liabilities 142,851 143,211 Corporate bonds 142,851 143,211 Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 205,030 209,901 Total non-current liabilities 366,689 392,101 Total liabilities 366,689 392,101 Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity <td>Provisions, current</td> <td>3,221</td> <td>3,782</td>	Provisions, current	3,221	3,782
Non-current liabilities Corporate bonds 142,851 143,211 Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 205,030 209,901 Total non-current liabilities 366,689 392,101 Shareholders' equity 96,737 97,284 Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Other current liabilities	5,238	10,045
Corporate bonds 142,851 143,211 Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 1,451 470 Total non-current liabilities 366,689 392,101 Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Total current liabilities	161,659	182,200
Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 1,451 470 Total non-current liabilities 205,030 209,901 Total liabilities 366,689 392,101 Share capital 96,737 97,284 Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Non-current liabilities		
Other financial liabilities, non-current 362 325 Lease liabilities, non-current 45,150 49,988 Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 1,451 470 Total non-current liabilities 205,030 209,901 Total liabilities 366,689 392,101 Share capital 96,737 97,284 Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Corporate bonds	142,851	143,211
Deferred tax liabilities 1,071 966 Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 1,451 470 Total non-current liabilities 205,030 209,901 Total liabilities 366,689 392,101 Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594		362	325
Provisions, non-current 4,528 4,816 Post-employment benefits 9,617 10,125 Other non-current liabilities 1,451 470 Total non-current liabilities 205,030 209,901 Total liabilities 366,689 392,101 Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Lease liabilities, non-current	45,150	49,988
Post-employment benefits 9,617 10,125 Other non-current liabilities 1,451 470 Total non-current liabilities 205,030 209,901 Total liabilities 366,689 392,101 Shareholders' equity 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Deferred tax liabilities	1,071	966
Other non-current liabilities 1,451 470 Total non-current liabilities 205,030 209,901 Total liabilities 366,689 392,101 Shareholders' equity 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Provisions, non-current	4,528	4,816
Total non-current liabilities 205,030 209,001 Total liabilities 366,689 392,101 Shareholders' equity Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Post-employment benefits	9,617	10,125
Total liabilities 366,689 392,101 Shareholders' equity 96,737 97,284 Share premium 96,737 97,284 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Other non-current liabilities	1,451	470
Shareholders' equity Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Total non-current liabilities	205,030	209,901
Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Total liabilities	366,689	392,101
Share capital 96,737 97,284 Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Shareholders' equity		
Share premium 121,299 122,554 Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	1 0	96,737	97,284
Treasury shares (6,308) (3,872) Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	·	121,299	122,554
Accumulated deficit (53,524) (69,335) Accumulated other comprehensive income (71) (4,211) Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594		(6,308)	(3,872)
Equity attributable to the shareholders of the Company 158,133 142,420 Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Accumulated deficit		(69,335)
Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Accumulated other comprehensive income	(71)	(4,211)
Non-controlling interests 16,530 22,174 Total shareholders' equity 174,663 164,594	Equity attributable to the shareholders of the Company	158,133	142,420
<u> </u>		16,530	
Total liabilities and shareholders' equity 541,352 556,695	Total shareholders' equity	174,663	164,594
	Total liabilities and shareholders' equity	541,352	556,695

 $(In\ millions\ of\ yen)$

	December 31, 2019	June 30, 2020
Liabilities		
Current liabilities		
Trade and other payables	43,710	47,041
Other financial liabilities, current	44,826	53,020
Accrued expenses	23,462	19,455
Income tax payables	3,963	1,722
Lease liabilities, current	11,487	13,568
Contract liabilities, current	25,752	28,129
Provisions, current	3,221	3,782
Other current liabilities	5,238	10,045
Total current liabilities	161,659	176,762
Non-current liabilities		
Corporate bonds	142,851	143,211
Other financial liabilities, non-current	362	325
Lease liabilities, non-current	45,150	49,988
Contract liabilities, non-current	<u> </u>	5,438
Deferred tax liabilities	1,071	966
Provisions, non-current	4,528	4,816
Post-employment benefits	9,617	10,125
Other non-current liabilities	1,451	470
Total non-current liabilities	205,030	215,339
Total liabilities	366,689	392,101
Shareholders' equity		
Share capital	96,737	97,284
Share premium	121,299	122,554
Treasury shares	(6,308)	(3,872)
Accumulated deficit	(53,524)	(69,335)
Accumulated other comprehensive income	(71)	(4,211)
Equity attributable to the shareholders of the Company	158,133	142,420
Non-controlling interests	16,530	22,174
Total shareholders' equity	174,663	164,594
Total liabilities and shareholders' equity	541,352	556,695
		