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May 11, 2023

To whom it may concern

Company name Japan Best Rescue System Co., Ltd.
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Mr. Nobuhiro Sakakibara
Stock code:2453
Prime market, Tokyo Stock Exchange
Premier market, Nagoya Stock Exchange
Inquiry Director & Executive Officer
Mr. Mitsuhiro Wakatsuki

Announcement on a difference between business performance forecast for 2Q of FY ending September 2023 and actual result.

We hereby would like to inform you that we have observed a difference between our initial business performance forecast for accumulated period up to 2nd quarter announce on November 4, 2022 and actual result announced today.

1. Difference between consolidated business performance forecast for 2Q of FY ending September 2023 (on accumulated basis) and actual result.

(from October 1, 2022 to March 31, 2023)

Millions of yen

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
Previous forecast (A)	9,075	620	530	310	JPY9.37
Actual results(B)	9,208	725	718	322	JPY9.80
Change (B)－(A)	133	105	188	12	—
Percent change	1.5%	17.1%	35.6%	4.1%	—
(Reference) Operating results for the previous fiscal year (Second Quarter of the Fiscal Year Ending September 2022)	8,806	738	695	518	JPY15.30

2. Reason for the difference from our initial business performance forecast:

Regarding the actual result for accumulated period up to 2nd quarter, the ordinary profit has exceeded initial business performance forecast due to the fact that sales and operating profit has exceeded initial business performance forecast as our major business segments of Membership, Warranty and Insurance has progressed smoothly and in addition we have recorded non-operating profit such as gain on sales of securities which was not accounted for in the business performance forecast. Moreover, as for quarterly net income attributable to owners of the parent, although we have recorded corporate income tax – deferred in line with unplanned loss on

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revaluation of securities and dissolution of deferred tax asset, it has exceeded the business performance forecast due to smooth progress of ordinary profit.

Please note that we will keep the business performance forecast announced on November 4, 2022 for the full fiscal year ending September 2023 as it is. In case that we are required to amend the business performance forecast depending on the trend of business performance, we shall announce it in a prompt manner.

(Note)

The above forecasts are based on the information currently available to us on the date of the release and certain assumptions deemed reasonable. Actual results may vary from the forecast for a variety of reasons.

【Inquiry on this news release】

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