Notice: This document is a translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

October 5, 2020

To whom it may concern

Company Name	Japan Best Rescue System Co., Ltd
Representative	Representative Director Mr. Nobuhiro Sakakibara (Stock code: 2453; 1st Section of Tokyo Stock Exchange, 1st Section of Nagoya Stock Exchange)
Inquiry	Director & Executive Officer Mr. Mitsuhiro Wakatsuki (TEL: +81-52-212-9908)

Notice Regarding Recording of Non-operating Income (Gain on Sale of Investment Securities) and Revision (Upward Revision) of Consolidated Financial Results Forecast for Full Fiscal Year ending September 2020

Japan Best Rescue System announces the revision of its consolidated financial results forecast for the full fiscal year ending September 2020 taking the recent trend of business performance into consideration. Previous forecast was announced on May 8, 2020.

1. Record non-operating income

To utilize the Company's assets effectively, we will record approximately 315 million yen of gain on sale of investment securities for the non-operating income.

2. Revision of the financial results forecast for the full fiscal year ending September 2020.

(October 1, 2019 to September 30, 2020)

	Net Sales (millions of JPY)	Operating Profit (millions of JPY)	Ordinary Profit (millions of JPY)	Profit attributable to owners of parent (millions of JPY)	Net Income Per Share (JPY)
Forecast previously announced(A)	11,500	1,200	1,250	600	18.89
Revised forecast(B)	12,000	1,380	1,820	1,000	31.76
Change(B－A)	500	180	570	400	－
Rate of change (%)	4.3	15.0	45.6	66.7	－
(Ref.) Results for the previous fiscal year (FY ended September, 2019)	12,010	1,638	1,967	1,639	51.81

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３． Reasons for revision

As for the financial results forecast for the (full) fiscal year ending September 2020 which was announced on May 8, 2020, we assumed that the impact from infection spread of Novel Coronavirus with the elements such as movement restriction and request to refrain from business activity in line with the declaration of the state of emergency will continue for the full fiscal year. As a concrete impact on our business, we assume that the number of customers' orders to solve daily life troubles under the emergency business segment will decline due to social distancing and also reviewed other business segments in a conservative manner.

Against such conservative business results forecast, our major core business segments namely membership and insurance segments have shown the steady performance and we have seen some recovery trend in the number of customers' orders under the emergency business segment in which we expected to have large impact of Coronavirus infection spread after the declaration of state of emergency was lifted. In this way, our business has been performing better than what we have forecasted.

Moreover, regarding the financial results forecast for the full fiscal year ending September 2020, we have made upward revision on ordinary profit and profit attributable to owners of parent which have exceeded previous forecast to a large extent as we have disposed some net investment securities in order to strengthen its financial base by making effective use of its owned asset and booked gain on disposal

We will do our utmost effort to further expand our business with the focus on membership and insurance business segments responding to the changes of business environment in a flexible and an expeditious manner and minimize the risk relating to business continuity.

（Note） The forecast described above was made based on the information available at the time of announcement and the actual business results may differ from such forecasted number due to various elements which will occur in the future.