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To Whom It May Concern:

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Notice Concerning Recording of Non-operating Income (Foreign Exchange Gains), Differences Between Consolidated Financial Results Forecasts and Actual Results for the second quarter of the consolidated cumulative period, Dividends of Surplus (Interim dividends/ Dividend Increase)

Japan Cash Machine Co., Ltd (hereinafter referred to as the "Company") hereby announce that during the second quarter of the consolidated cumulative period of the fiscal year ending March 31, 2024, we recorded non-operating income (foreign exchange gains), in addition, the differences have arisen between consolidated financial results forecasts for the first six months of the fiscal year ending March 31, 2024 published on May 10, and actual results announced today for the same period.

The Company also announces that, in consideration of recent industry trends, its Board of Directors meeting held today, has resolved to revise full-year consolidated financial results forecasts of the fiscal year ending March 31, 2024, in addition, pay increased dividends of surplus with a record date of September 30, 2023, as follows.

1. Recording of non-operating income (foreign exchange gain)

During the second quarter of the consolidated cumulative period of the fiscal year ending March 31, 2024, the Company recorded foreign exchange gains of 793 million yen as non-operating income. This was mainly because translation gains of foreign currency denominated assets occurred due to sharp fluctuations in foreign exchange rates.

2. Differences between the consolidated financial results forecasts and the results for the first six months of the fiscal year ending March 31, 2024 (April 1, 2023 – September 30, 2023)

	Net sales	Operating profit	Ordinary Profit	Profit attributable to owners of parent	Net income Per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	13,400	600	600	400	13.50
Results (B)	13,321	919	1,756	1,371	46.73
Change (B) – (A)	(78)	319	1,156	971	–
Change (%)	(0.6)	53.3	192.8	242.9	–
(Reference) Actual results for previous fiscal year (2 nd quarter of fiscal year ended March 31, 2023)	12,284	600	1,658	1,292	43.56

(Note) The above financial results forecasts have been prepared based on information available as of the data on which this material was announced, and actual results may differ from the forecasts due to a variety of factors going forward.

3. Revision of full-year consolidated financial results forecasts of the fiscal year ending March 31, 2024 (April 1, 2023 – March 31, 2024)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income Per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	28,600	1,500	1,500	1,100	37.14
Results (B)	30,200	2,000	2,700	2,000	68.13
Change (B) – (A)	1,600	500	1,200	900	–
Change (%)	5.6	33.3	80.0	81.8	–
(Reference) Actual results for previous fiscal year (Fiscal year ended March 31, 2023)	25,258	622	1,267	3,146	106.24

4. Reasons for differences and revisions

Regarding consolidated financial results for the consolidated cumulative period ending March 31, 2024, net sales were generally in line with the previous forecasts, however, operating profit and all other profit exceeded the forecasts owing to improved earnings in equipment for the Amusement industry segment due to strong sales of equipment related to smart gaming machines and recording of non-operating income (foreign exchange gains) resulting from the depreciation of yen in foreign exchange rates.

Furthermore, with regard to the consolidated financial results forecast for the full fiscal year ending March 31, 2024, although the above demand in equipment for the amusement industry is expected to settle down, it is almost certain that the shortage of parts that affected some business results in the first half of the fiscal year will be wiped out in the second half of the fiscal year. We have revised the previous forecasts as described above, as we expect to exceed our initial forecast, mainly in the Global Gaming segment.

The exchange rates (annual average) for the current period are assumed to be 141 yen to the U.S. dollar and 152 yen to the euro.

In the future, if important matters that require disclosure arise due to various factors, we will promptly announce them.

5. Dividends of Surplus (Dividend Increase)

(1) Details of Dividends (Interim dividend)

	Amount determined	Most recent dividend forecast (May 10, 2023)	Dividend in the previous fiscal year (Interim fiscal year ended March 31, 2023)
Record date	September 30, 2023	Same as left	September 30, 2022
Dividend per share	7 yen	5 yen	3 yen
Total dividends	205 million yen	–	89 million yen
Effective Date	December 4, 2023	–	December 5, 2022
Dividend resource	Retained earnings	–	Retained earnings

(Note) The above financial results forecasts have been prepared based on information available as of the data on which this material was announced, and actual results may differ from the forecasts due to a variety of factors going forward.

(2) Reason for dividend increase

The interim dividend for the fiscal year ending March 31, 2024, the Company has decided to increase the dividend from 5 yen to 7 yen per share, taking into consideration the situation in the second quarter financial results, etc., as described in the reasons for the differences and revisions above.

(Reference) Breakdown of Annual Dividend

Record date	Dividend Per Share		
	Second quarter-end	Year-end	Total
Dividend Forecast	Yen	Yen	Yen
Dividends	7.00	7.00	14.00
(Reference) Dividends for the FY ended March 31, 2023	3.00	7.00	10.00

(Note) The above financial results forecasts have been prepared based on information available as of the data on which this material was announced, and actual results may differ from the forecasts due to a variety of factors going forward.