



Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

May 9, 2024

To Whom It May Concern:

|                |   |
|----------------|---|
| Company name   | Japan Cash Machine Co., Ltd.  |
| Representative | Yojiro Kamihigashi, President<br>(Securities code:6418, Prime Market of Tokyo Stock Exchange)   |
| Inquiries      | Tsuyoshi Takagaki, Executive Board Director,<br>Senior Executive Officer, Executive General Manager of<br>Corporate Planning Division |
| Telephone      | + 81-6-6643-8400 (Main number)  |

### Notice Concerning Difference Between Consolidated Financial Forecasts and Actual Results for the Fiscal Year Ended March 31, 2024 and Recording of Deferred tax assets

Japan Cash Machine Co., Ltd (hereinafter referred to as the "Company") hereby announce that the difference between the consolidated financial forecasts and for the fiscal year ended March 31, 2024 announced on February 8, 2024 and the actual results announced today. The Company also announced the recording of deferred tax assets as follows.

#### 1. Difference between the consolidated financial results forecasts and Actual results

##### (1) Difference Between Consolidated Financial Forecasts and Actual Results for the Fiscal Year Ended March 31, 2024 (April 1, 2023 – March 31, 2024)

|   | Net sales   | Operating profit | Ordinary Profit | Profit attributable to owners of parent | Basic earnings per share |
|---|-------------|------------------|-----------------|---|--------------------------|
|   | Million yen | Million yen      | Million yen     | Million yen                             | Yen                      |
| Previous forecast (A)   | 31,500      | 2,700            | 3,100           | 2,400                                   | 81.76                    |
| Results (B)   | 31,610      | 2,839            | 3,568           | 3,281                                   | 112.59                   |
| Change (B) – (A)  | 110         | 139              | 468             | 881                                     | –                        |
| Change (%)  | 0.4         | 5.2              | 15.1            | 36.7                                    | –                        |
| (Reference) Actual results for the fiscal year ended March 31, 2023 | 25,258      | 622              | 1,267           | 3,146                                   | 106.24                   |

##### (2) Reasons for differences

Net sales were generally in line with the previous forecasts. In addition, in terms of profit, operating profit and ordinary profit increased compared to the previous forecast, mainly due to a decrease in retirement benefit expenses resulting from an increase in the fair value of pension assets and foreign exchange gains exceeding expectations resulting from the depreciation of yen toward the end of the period.

In addition to the above, as described in 2. below, profit attributable to owners of parent also exceeded the previous forecast, mainly due to recording of -466 million yen (minus indicating a gain) in an income tax adjustment amount resulting from the recording of deferred tax assets.

## 2. Recording of deferred tax assets

As a result of reviewing the recoverability of deferred tax assets based on the future business outlook, we decided to record deferred tax assets of the Company and domestic subsidiaries. The Company recorded an income tax adjustment amount of -466 million yen (minus indicating a gain) for the fiscal year ended March 31, 2024.