



November 5, 2021

Company name BeNext-Yumeshin Group Co.  
Name of Representative Yutaka Nishida,  
Chairman and Representative Director, CEO  
(Code: 2154 1st Section of TSE)  
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## Notice of Voluntary Adoption of IFRS (Progress of Disclosures)

On August 20, 2021, we announced that we had decided to voluntarily apply IFRS instead of Generally Accepted Accounting Standard (JGAAP) at the time of submission of the Annual Securities Report for the fiscal year ending June 2022. However, as supplementary data to our first quarter of the fiscal year ending June 2022 (JGAAP), IFRS (rough estimate) are shown below.

### 1. IFRS for the first quarter of the fiscal year ending June 1, 2022 (rough estimate)

(Million yen)

	Actual(A)	Forecasting for the year(B)	Progress rate(A/B)
Net Sales	36,297	148,000	24.5%
Operating income	2,748	9,000	30.5%
Net Income	2,045	6,000	34.1%

### (Reference)

Disclosure period (planned)	Disclosure documents	Accounting standards
2022 August	Summary of Consolidated Financial Results for the fiscal year ending June 31, 2022	Japanese standard
	Consolidated Calculation Documents for the Company Law for the year ended June 31, 2022	Japanese standard
2022 September	Annual Securities Report for the Fiscal Year Ending June 2022	IFRS
2022 November	1st Quarter Summary of Consolidated Financial Results for the fiscal year ending June 2023	IFRS
	1st Quarter Quarterly Report for the fiscal year ending June 31, 2023	IFRS