



Results of Operations

for the Fiscal Year Ended March 2023
(FY3/23)

Welbe, Inc.

Securities Code : 6556

Consolidated financial results for the fiscal year ended March 2023

Net sales of the disability welfare business rose and profits fell YoY due to an increase in the cost of facility openings despite a rise in unit price and an increase in the number of users.

Net sales and profits from the healthcare business decreased YoY due to the withdrawal from the business in 2Q. An extraordinary loss of 2,618 million yen was recorded as a loss on liquidation of business due to the withdrawal from the healthcare business. No further additional losses are expected.

Topics

Disability welfare business

Healthcare business

- The inclusion of Happiness Comes (with six child development support classrooms) in our consolidated accounting begins in October 2022.
- Acquired shares of Naon and Kuroyama (nursing care business). (PL consolidation started in January 2023)
- Reinforcement of Welbe Challenge in the area of self-reliance training (training for daily living)
- We filed a petition for the auction of the Fukuroi plant due to delays in the collection of receivables from NPJ, and 478 million yen was recorded as an allowance for loss on liquidation of business.
- The transfer of merchandise to Hundred Years was reduced approximately 35.5% due to the conclusion of a modified contract, and a loss on transfer of merchandise of 92 million yen was recorded as a loss on liquidation of business.

Full-year consolidated earnings forecast for the fiscal year ending March 2024 and the mid-term management plan

Earnings forecast and mid-term management plan (from FY3/24 to FY3/26) based on the withdrawal from the healthcare business, entry into the nursing and care business, and strengthening of training services for self-reliance (training for daily life)

- 01** — **Consolidated financial results for the fiscal year ended March 2023**
- 02** — **Full-year consolidated earnings forecast for the fiscal year ending March 2024 and the mid-term management plan**
- 03** — **Sustainability of the Welbe Group**
- 04** — **Reference materials**

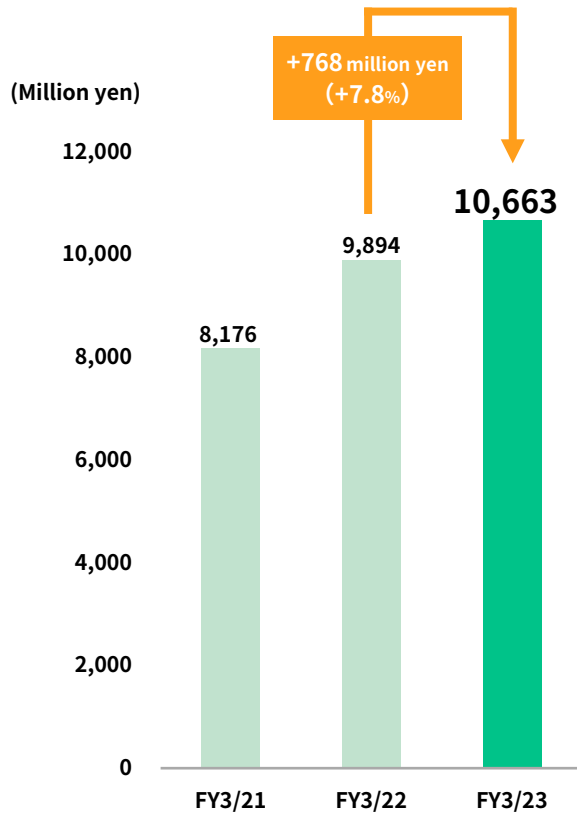
01

Consolidated financial results for the fiscal year ended March 2023



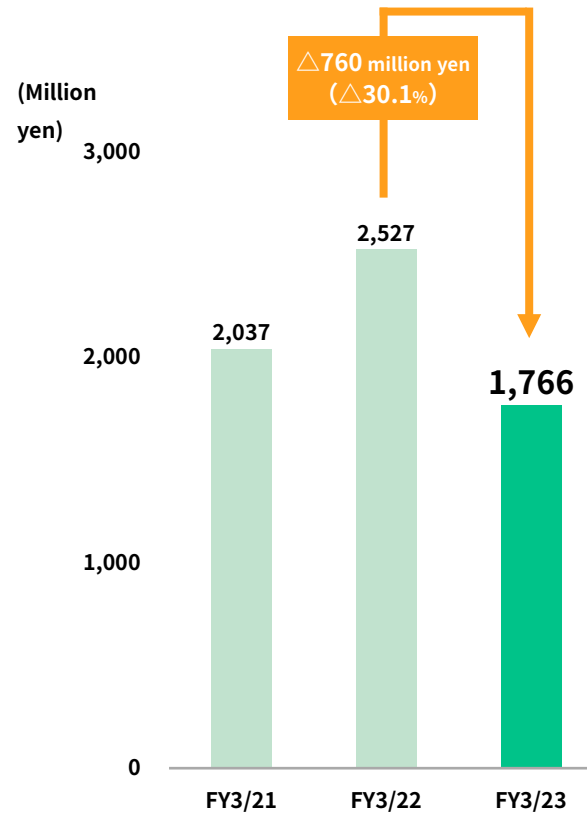
Net sales

Achieved increased sales for 12 consecutive years since the company's founding



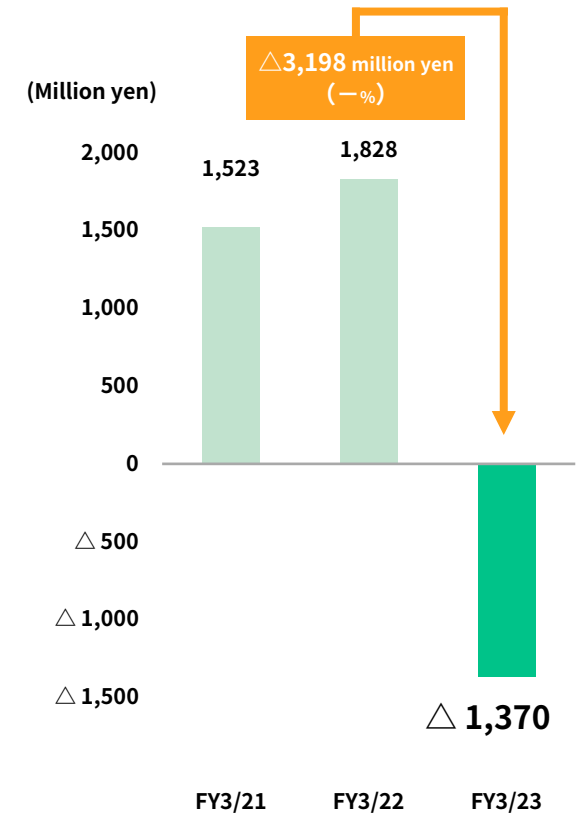
Operating profit

Profit decreased due to increased cost of facility openings



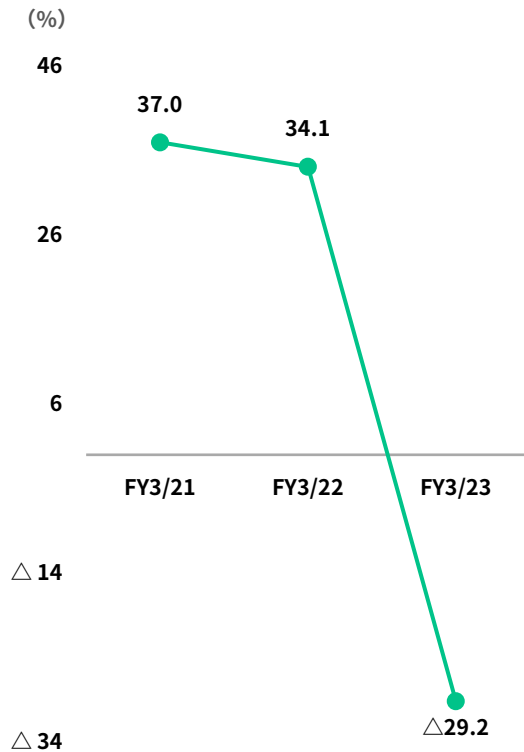
Profit attributable to owners of parent

Profit decreased significantly due to the posting of extraordinary losses



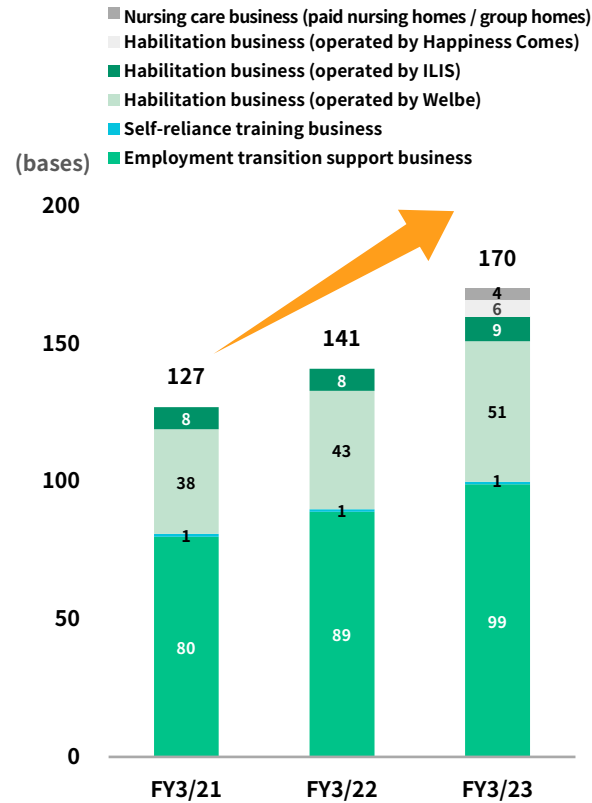
ROE

Significantly declined due to a net loss for the year



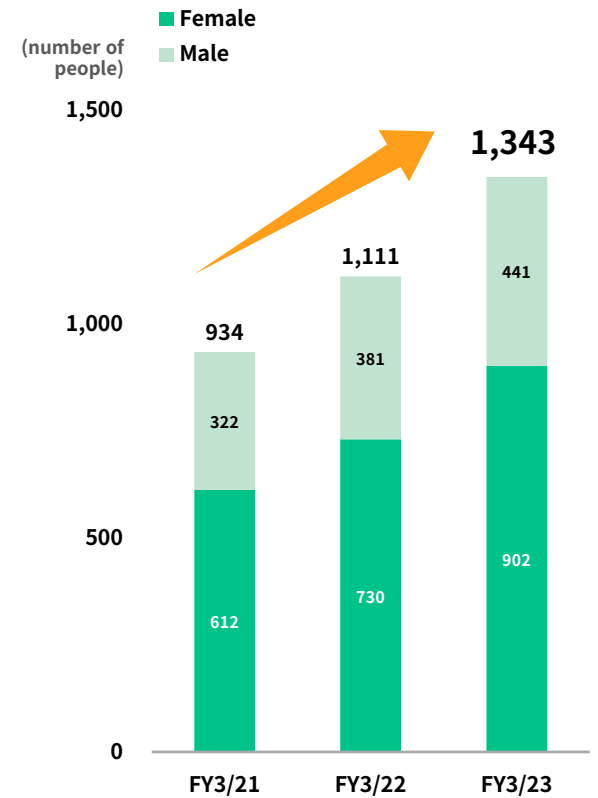
Bases

Increased steadily

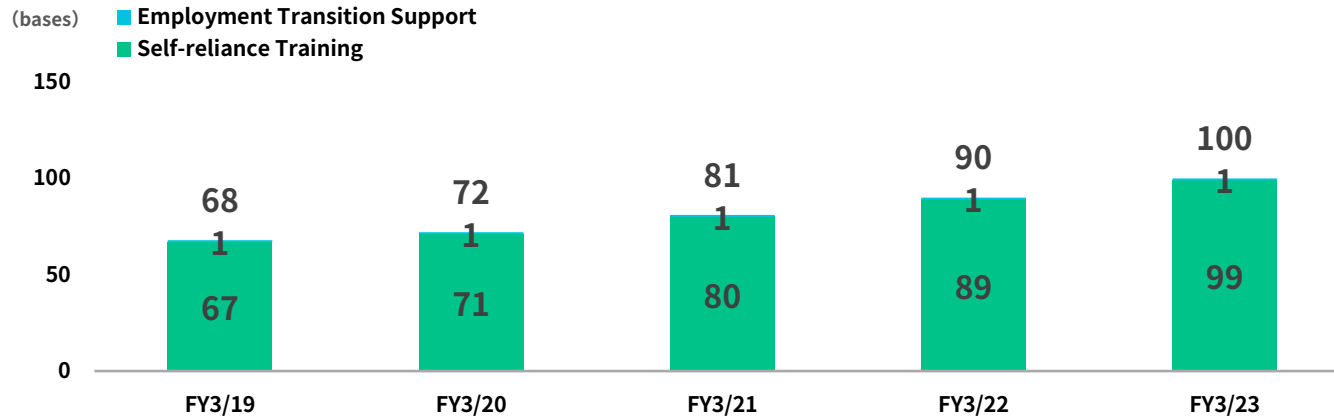


Employees

Increased steadily in proportion to the number of bases
Percentage of employees that are women : 67.2%

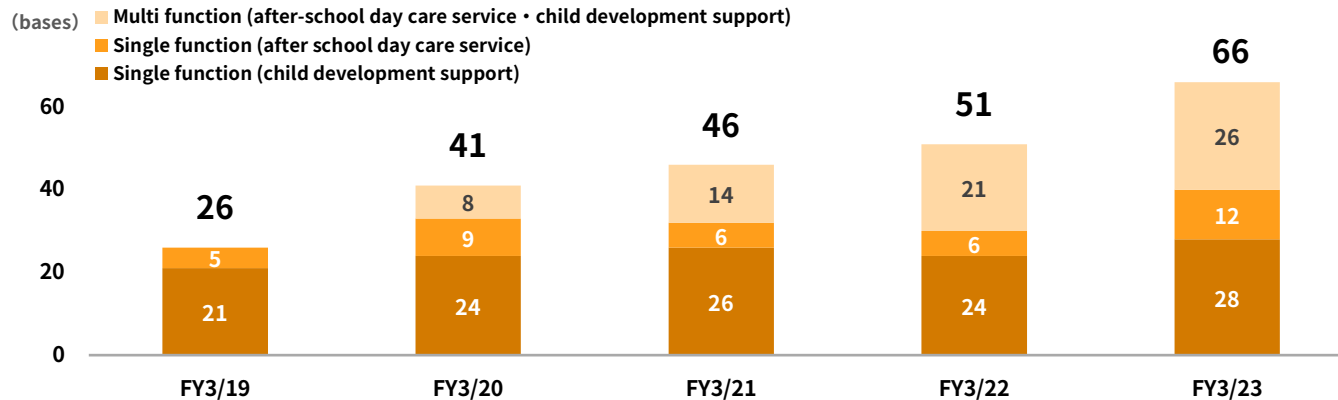


Employment Transition Support Business



YTD
+10
bases

Habilitation Business



YTD
+15
bases

Summary of financial results

Welfare business remained steady and net sales increased YoY. Net sales of the healthcare business decreased due to withdrawal from the business.

Regarding profit, operating profit dropped mainly due to an increase in costs related to facility openings, advertising expenses and the payment of commissions in connection with M&A and other activities. Compared to the forecast, sales declined slightly and operating profit did not reach the forecast due to the increased cost of opening new facilities in the next fiscal year.

Furthermore, an additional extraordinary loss was recorded due to the withdrawal from the healthcare business, resulting in net profit being much lower than expected.

(Million yen)

	FY3/22		FY3/23		YoY change	FY3/23	Progress
	Results	Ratio to net sales	Results	Ratio to net sales		Forecast (Revised in Feb. 2023)	
Net sales	9,894	-	10,663	-	+768 (+7.8%)	10,677	99.9%
Operating profit	2,527	25.5%	1,766	16.6%	△760 (△30.1%)	1,831	96.4%
Ordinary profit	2,659	26.9%	1,834	17.2%	△824 (△31.0%)	1,866	98.3%
Profit attributable to owners of parent	1,828	18.5%	△1,370	△12.8%	△3,198 (-%)	△250	—%

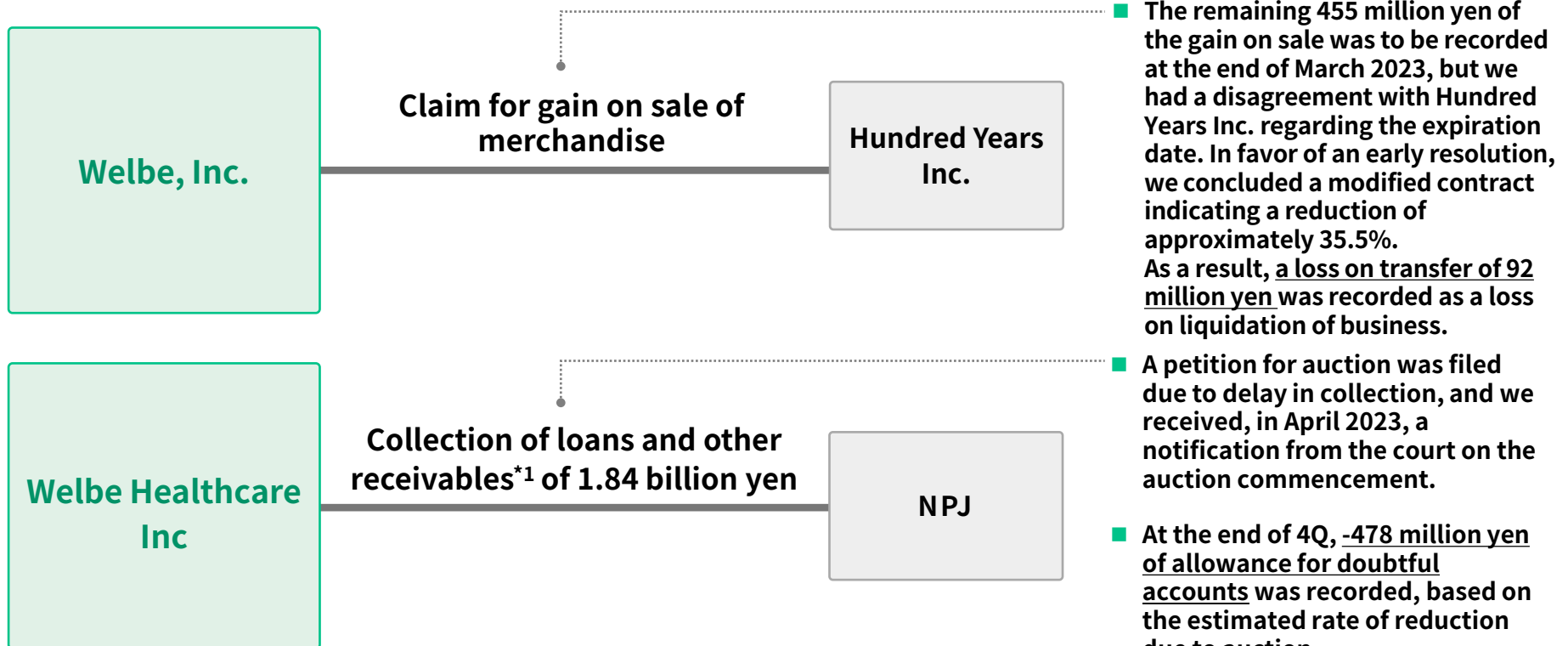
Status of withdrawal from the healthcare business

For Welbe Healthcare's receivables from NPJ, we filed a petition for auction, and a decision was made that the auction would be initiated.

For the gain on sale of merchandise expected at the end of the fiscal year, there was a conflict of opinion about the expiration date of the ingredient. Although legal action was considered, we prioritized early resolution and signed a modified contract indicating a reduction of approximately 35.5%. As a result, a loss on liquidation of business of 92 million yen was recorded.

Status in January 2023 and after

Impact on financial results



- The remaining 455 million yen of the gain on sale was to be recorded at the end of March 2023, but we had a disagreement with Hundred Years Inc. regarding the expiration date. In favor of an early resolution, we concluded a modified contract indicating a reduction of approximately 35.5%. As a result, a loss on transfer of 92 million yen was recorded as a loss on liquidation of business.
- A petition for auction was filed due to delay in collection, and we received, in April 2023, a notification from the court on the auction commencement.
- At the end of 4Q, -478 million yen of allowance for doubtful accounts was recorded, based on the estimated rate of reduction due to auction.

※*1 Total of loans (1.7 billion yen), advance payments, and accrued interest

Impact of the withdrawal from the healthcare business on BS and PL

Although we filed a petition for auction for the receivables from NPJ, a 478 million yen allowance for doubtful accounts was recorded as loss on liquidation of business based on the rate of reduction in the auction. In addition, a loss of 92 million yen was recorded as loss on liquidation of business due to a modification in a contract regarding the transfer of merchandise. As a result, a total of 2,618 million yen of loss on liquidation of business was recorded. No further additional losses are expected. Of the sales proceeds (accounts receivable) from HY, 175 million yen was received on March 31. Of the remaining receivables of 899 million yen, 361 million yen was received on May 15. The remaining 537 million yen is scheduled to be received by the end of September 2023.

Influence on BS

	(Million yen)
(1) Receivables from NPJ	March 31, 2023
Advance payments to suppliers	50
Short-term loans receivable	1,700
Accrued interest	92
Allowance for doubtful accounts	-478
Remaining receivables*1	1,365
(2) Receivables from HY	March 31, 2023
Accounts receivable - other (Before modification)	1,667
Accounts receivable - other (After modification)	1,075
Received	-175
Remaining receivables*2	899

Influence on PL

	(Million yen)
	FY3/23
Extraordinary losses	2,739
Loss on liquidation of business	2,618
Loss on valuation of inventories	2,011
Loss on transfer of merchandise	92
Loss on valuation of auctioned property	478
Others	35

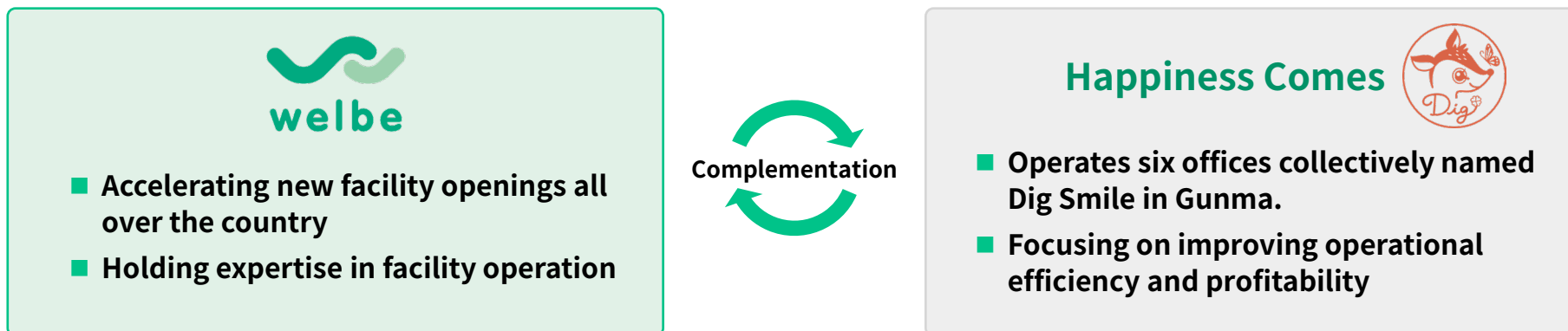
※*1 Scheduled to be collected by filing for auction

※*2 Of this amount, 361 million yen was collected on May 15, 2023. The remaining 537 million yen is scheduled to be collected by the end of September 2023.

Acquisition of Happiness Comes stock (making it our subsidiary)

On October 4, 2022, we reorganized Happiness Comes Co., Ltd., an operator of habilitation services in Gunma Prefecture, into a subsidiary in order to accelerate facility openings and to expand service areas. The acquisition price and goodwill were 279 million yen and 228 million yen, respectively (amortization period: 10 years).

It was included in our consolidated accounting in 3Q.



Bolster support for children with disabilities, demand for which is growing, to heighten financial results

Business overview

- Dig Smile Maebashi Minami Classroom (after-school day care service)
- Dig Smile Maebashi Nishi Classroom (after-school day care service)
- Dig Smile Takasaki Higashi Classroom (after-school day care service)
- Dig Smile Maebashi Kita Classroom (after-school day care service)
- Dig Smile Takasaki Minami Classroom (after-school day care service)
- Dig Smile Maebashi Higashi Classroom (after-school day care service)

Acquisition of Naon and Kuroyama stocks (making them our subsidiaries)

Naon and Kuroyama, companies operating paid elderly care and similar facilities, became our subsidiaries and we entered the nursing care business on December 1, 2022. We operate the business in Kyushu where we have a strong network of physicians and former owners' involvement continues. These advantages will be leveraged as we pursue stable growth after its inclusion in our consolidated accounting^{*1}. As a corporate group, we will build a foundation for comprehensively providing services to all generations.

The acquisition price and goodwill were 100 million yen and 92 million yen, respectively (amortization period: 10 years). Effective April 1, 2023, the two companies were merged and the name of the company was changed to Welbe Nursing. Visiting care services were also launched on May 1, 2023.



Overview of Welbe Nursing (formerly Naon and Kuroyama)

- Paid nursing homes
 - Welbe Medihouse Sawara (Fukuoka City, Fukuoka)
 - Paid elderly care facility Mutsumi (Itoshima City, Fukuoka)
 - Paid elderly care facility Urizun (Karatsu City, Saga)
- Group homes
 - Group home Mafe (Fukuoka City, Fukuoka)
- Day service center
 - Day service center Urizun (Karatsu City, Saga)
 - Shared day service center Mafe (Fukuoka City, Fukuoka)
- In-home care services
 - Visiting nursing care station Urizun (Karatsu City, Saga)
 - Helper station Mutsumi (Itoshima City, Fukuoka)
- Visiting care (Launched on May 1, 2023)
 - Visiting care station Welbe Sawara (Fukuoka City, Fukuoka)

※*1 Included in the balance sheet and in the statement of income from the end of December 2022 and January 2023, respectively.

Quarterly comparisons

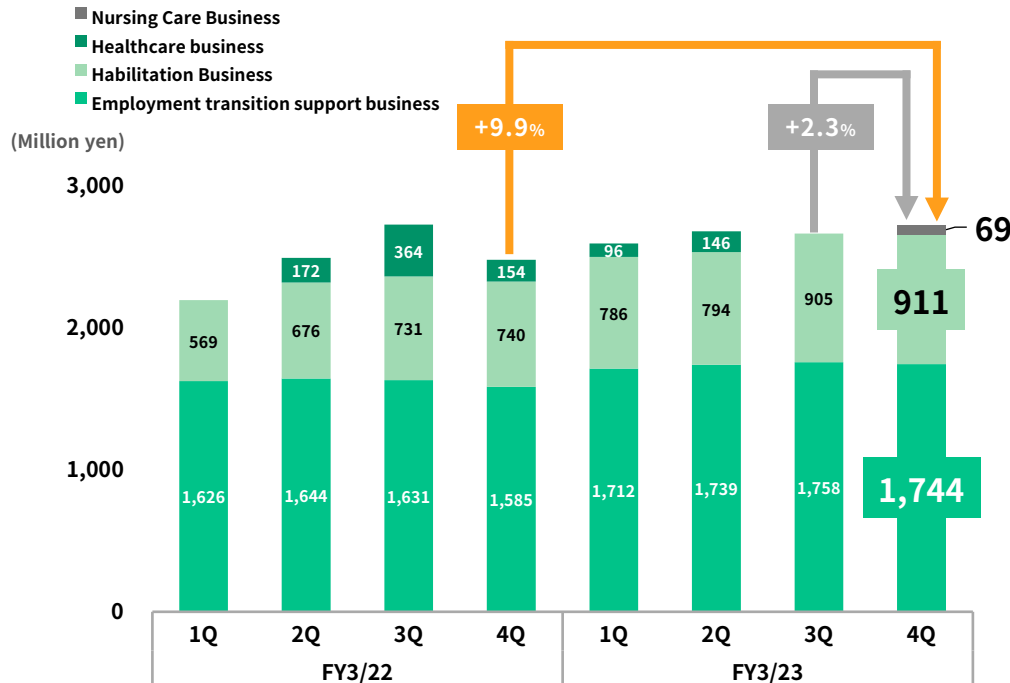
Net sales increased 10.0% in the employment transition support business and 23.1% in the habilitation business, QoQ. The number of users is steadily increasing because of a hike in unit price. Net sales increased due to M&A activities in the nursing care business.

Operating profit dropped YoY due to reasons such as an increase in the cost of facility openings and the accrument of M&A expenses.

Net sales

(YoY) The disability welfare business attained a sales rise after an increase in users and a hike in unit price.

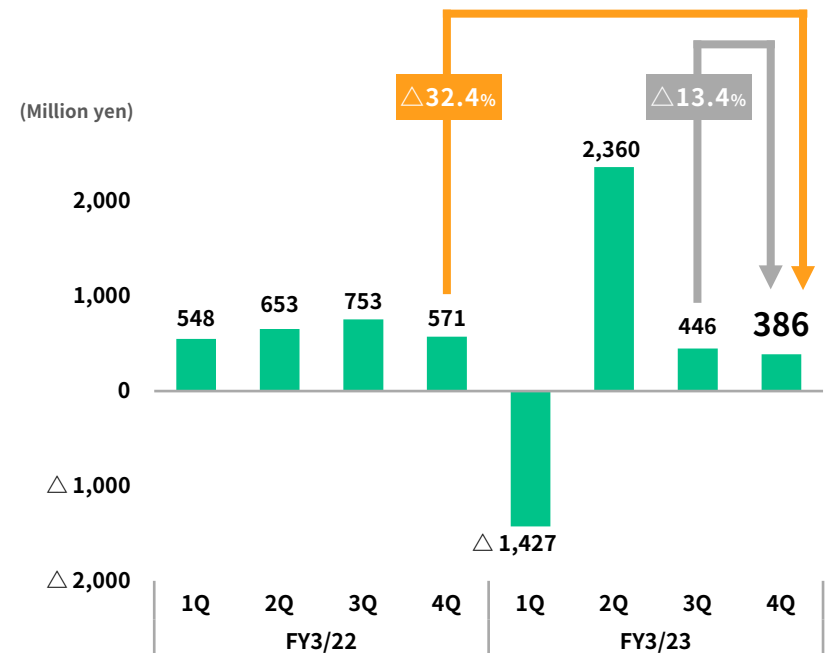
(QoQ) Net sales increased due to the recording of income from the nursing care business.



Operating profit

(YoY) Profits decreased due to upfront costs for new bases, M&A expenses, etc.

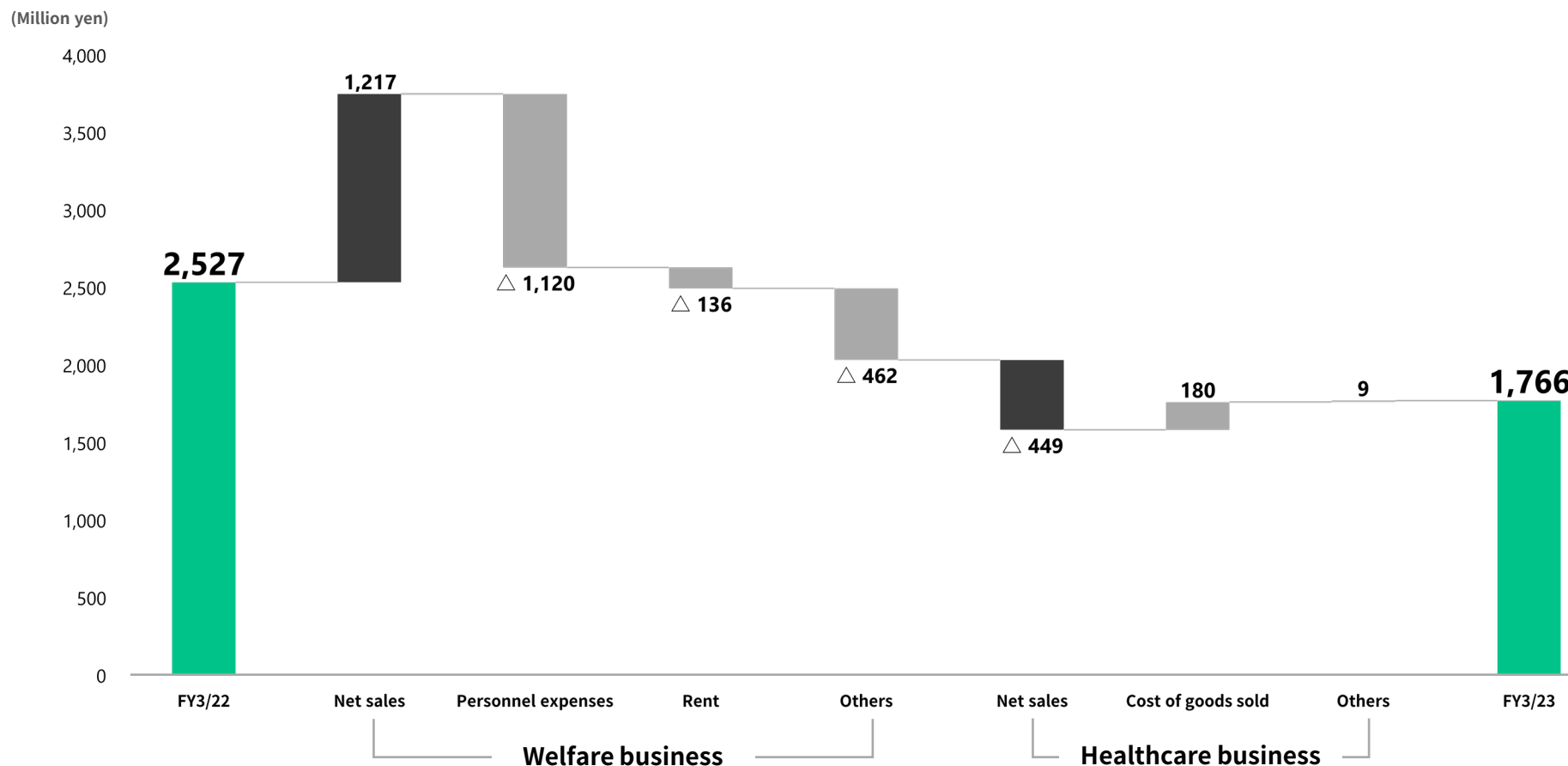
(QoQ) Profits decreased due to increased personnel, rent and other costs resulting from increased facility openings.



Analysis of change in operating profit

In the welfare business, net sales increased, while profits decreased due to an increase in personnel, rent, and other expenses associated with an increase in the number of new facility openings, as well as M&A expenses.

Along with the withdrawal from the healthcare business, operating profit decreased by 760 million yen.



※ Each one of the above values in the analysis of change in operating profit is the sum of the cost of sales and selling, general and administrative expenses.

Overview of welfare business

Net sales from both the employment transition support business and the habilitation business increased due to an increase in the number of users and the unit price.

As a result of M&A activities, the nursing care business was additionally incorporated into the group in January 2023.

Profit in the segment decreased due to an increase in personnel expenses and land rent expenses associated with an increase in the number of new facility openings.

(Million yen)

	FY3/22	FY3/23	YoY change	FY3/23	Achievement rate
	Results	Results		Forecast (Revised in Feb. 2023)	
Net sales	9,203	10,421	+1,217 (+13.2%)	10,435	99.9%
Employment transition support business	6,486	6,954	+467 (+7.2%)	7,007	99.2%
Habilitation business	2,717	3,397	+680 (+25.1%)	3,358	101.2%
Nursing care business	—	69	+69 (-%)	70	98.6%
Segment profit*	2,212	1,710	-502 (-22.7%)	1,775	96.3%
Segment profit ratio	24.0%	16.4%	-7.6pt	17.0%	—

Major factors for the changes

■ Employment transition support business

- Increase in the number of users at new bases
- Employee retention record exceeding that of the same period of the previous year
- Increase in unit price due to increase in basic remuneration from April 2022
- Increase in expenses attributed to the acceleration of facility openings

■ Habilitation Business

- Increase in the number of users at new bases
- Unit price increased due to acquisition of new additions (additional pay of special support and additional pay of individual support).
- Increase in the number of users of child development support services with high unit price increased at bases operated by ILIS Inc.
Net sales increased due to the M&A activity involving Happiness Comes.

■ Nursing Care Business

- PL consolidation started in January 2023.

※ * Matters regarding segment difference adjustment described in the Summary of Financial Results (segment information, etc.) is included in segment profit in the disability welfare business for the sake of simplicity.

Number of bases in the welfare business

In the employment transition support business and the habilitation business, new bases were opened as initially planned. In the habilitation business, six Dig Smile classrooms were added as a result of M&A activities. With the addition of the nursing care business bases, the type and number of bases steadily expanded.

Employment transition support business: 100 bases*¹

YTD: +10/Initial opening plan: 11 bases

- Opened in April 2022
 - Welbe Wakayama-shi Ekimae Center (Wakayama City, Wakayama)
 - Welbe Toyama Center (Toyama City, Toyama)
 - Welbe Nishitetsu Kurume Ekimae Center (Kurume City, Fukuoka)
- Opened in May 2022
 - Welbe Kumamoto Ekimae Center (Kumamoto City, Kumamoto)
 - Welbe Koriyama Ekimae Center (Koriyama City, Fukushima)
 - Welbe Nagano Station East Exit Center (Nagano City, Nagano)
- Opened in June 2022
 - Welbe Sannomiya Chuo Center (Kobe City, Hyogo)
 - Welbe Fukuyama Center (Fukuyama City, Hiroshima)
- Opened in July 2022
 - Welbe Kanayama Minami Center (Nagoya City, Aichi)
 - Welbe Higashi Okazaki Center (Okazaki City, Aichi)
- Opened in August 2022
 - Welbe Hiroshima Ekimae Center 3 (Hiroshima City, Hiroshima)

Nursing care business: 4 bases*³

YTD: +4 bases

- Paid nursing homes
 - Welbe Medihouse Sawara (Fukuoka City, Fukuoka)
 - Paid elderly care facility Mutsumi (Itoshima City, Fukuoka)
 - Paid elderly care facility Urizun (Karatsu City, Saga)
- Group homes
 - Group home Mafe (Fukuoka City, Fukuoka)

Habilitation business: 66 bases*²

YTD: +15/Initial opening plan: 9 bases

- Opened in May 2022
 - habii Nagareyama Classroom (Nagareyama City, Chiba)
 - habii Yashio Ekimae Classroom (Yashio-shi, Saitama)
- Opened in June 2022
 - habii Kasukabe Ekimae Classroom (Kasukabe City, Saitama)
- Opened in September 2022
 - habii Miyahara Station East Exit Classroom (Saitama City, Saitama)
 - habii Kawaguchi Ju-Mall Classroom (Kawaguchi City, Saitama)
- Opened and became a subsidiary in October 2022
 - habii Chigasaki Ekimae Classroom (Chigasaki City, Kanagawa)
 - habii Nishitetsu Futsukaichi Ekimae Classroom (Chikushino City, Fukuoka)
 - Dig Smile Maebashi Minami Classroom (Maebashi City, Gunma)
 - Dig Smile Maebashi Nishi Classroom (Maebashi City, Gunma)
 - Dig Smile Takasaki Higashi Classroom (Takasaki City, Gunma)
 - Dig Smile Maebashi Kita Classroom (Maebashi City, Gunma)
 - Dig Smile Takasaki Minami Classroom (Takasaki City, Gunma)
 - Dig Smile Maebashi Higashi Classroom (Maebashi City, Gunma)
- Opening in November 2022
 - habii Tenroku Ekimae Classroom (Osaka City, Osaka)
 - ILIS CLUB Tamatsukuri Classroom (Osaka City, Osaka)

※ *1 The number of bases decreased by one due to the merger of Kamiooka Center and Kamiooka Ekimae Center.

One self-reliance training center is included.

※ *2 There was an increase of six bases due to the acquisition of shares of Happiness Comes Co., Ltd. in October 2022.

※ *3 There was an increase of four bases due to the acquisition of shares of Naon and Kuroyama in December 2022

Summary of the healthcare business

In 1Q of FY3/23, profit significantly decreased due to the recording of a loss on valuation of inventories (cost of sales). And in 2Q, we decided to withdraw from the business. A loss on valuation of inventories is transferred to extraordinary loss.

No significant change has been identified in either net sales or profits since October 2022.

(Million yen)

	FY3/22	FY3/23	YoY change	FY3/23	Progress
	Results	Results		Forecast (Revised in Feb. 2023)	
Net sales	690	241	△449 (△65.0%)	241	100%
Segment profit	314	55	△258 (△82.2%)	55	100%

Major factors for the changes

- Net sales and profits decreased due to the withdrawal from the healthcare business.

Balance sheet

The auction of NPJ's real estate collateral was initiated to collect advance payments, short-term loans receivable and accrued interest from NPJ.

Of the accounts receivable of 899 million yen from HY, 361 million yen was received on May 15. The remaining 537 million yen is scheduled to be collected by the end of September 2023. Non-current assets increased associated with the acquisition of Naon and Kuroyama.

	Mar. 31, 2022	March 31, 2023	YTD
Current assets	9,658	5,901	△3,757
Cash and deposits	2,845	1,683	△1,161
Merchandise	1,869	-	△1,869
Raw materials and supplies	248	4	△243
Advance payments to suppliers	1,127	50	△1,076
Short-term loans receivable	1,700	1,700	-
Accounts receivable - other	19	1,027	+1,007
Allowance for doubtful accounts	△4	△570	△565
Non-current assets	1,585	2,344	+759
Goodwill	69	367	+297
Total assets	11,244	8,246	△2,997
Current liabilities	1,493	1,452	△41
Non-current liabilities	3,751	3,404	△346
Total liabilities	5,245	4,857	△387
Loans and bonds	4,374	4,053	△320
Total net assets	5,998	3,388	△2,610
Equity ratio	53.3%	41.1%	△12.2pt

(Million yen)

Major factors for the changes

- **Merchandise (-1,869)**
 - Merchandise book value was 0 yen due to the completion of transfer.
- **Raw materials and supplies (-243)**
 - For the healthcare business, devaluated to 0 yen and recorded as such for the loss on liquidation of business.
- **Advance payments (-1,076)**
 - Recorded again after the cancellation of the transfer of stock in 3Q.
 - Fall within the scope of the revolving mortgage and will be collected just like loans.
- **Loans receivable (±0)**
 - Loans to NPJ Scheduled to be collected through auction
- **Accounts receivable - other (+1,007)**
 - Receivables for transfer of merchandise mainly recorded
- **Allowance for doubtful accounts (+565)**
 - Allowance recorded related to the healthcare business
- **Non-current assets (+759)**
 - Non-current assets of Naon and Kuroyama increased 267 million yen.
- **Goodwill (+297)**
 - Acquisition of Happiness Comes, Naon and Kuroyama
- **Loans (-320)**
- **Equity ratio (-12.2 pt)**
 - Purchase of treasury shares (999)
 - Loss (-1,370)

Cash flows

Free cash flow improved significantly due to the discontinuation of investments in the healthcare business in April 2022.

Approximately 200 million yen of the cash flow from investing activities came from the acquisition of shares through M&A activities.

Approximately 1.0 billion yen of the cash flow from financing activities came from the purchase of treasury shares.

(Million yen)

	FY3/22	FY3/23	YoY change
	Full year	Full year	
Cash flows from operating activities	△1,225	1,441	+2,666
Cash flows from investing activities	△2,278	△729	+1,549
Free cash flows	△3,503	712	+4,216
Cash flows from financing activities	3,724	△1,874	△5,598
Cash and cash equivalents at end of period	2,845	1,683	△1,161

Quarterly comparisons (overall profits and losses)

(Million yen)

	FY3/22					FY3/23					YoY change	QoQ change
	1 Q	2 Q	3 Q	4 Q	Cumulative	1 Q	2 Q	3 Q	4 Q	Cumulative	(4Q vs 4Q)	(3Q vs 4Q)
											Change	Change
Net sales	2,196	2,492	2,726	2,479	9,894	2,594	2,680	2,663	2,724	10,663	+245	+61
Employment transition support business	1,626	1,644	1,631	1,585	6,486	1,711	1,739	1,758	1,744	6,954	+159	△14
Compensation for employment transition support included in the above	1,523	1,547	1,525	1,483	6,080	1,600	1,632	1,645	1,627	6,506	+144	△17
Compensation for retention support included in the above	87	84	91	87	351	95	95	99	104	395	+16	+5
Habilitation business	569	676	731	740	2,717	786	794	905	911	3,397	+171	+6
Nursing care business	-	-	-	-	-	-	-	-	69	69	+69	+69
Healthcare business	-	172	364	154	690	95	146	-	-	242	△154	±0
Cost of sales	1,358	1,519	1,651	1,545	6,074	3,645	△159	1,801	2,020	7,308	+475	+219
Gross profit	838	973	1,075	933	3,820	△1,050	2,839	861	703	3,354	△229	△157
Selling, general and administrative expenses	289	319	322	362	1,293	376	478	415	317	1,588	△44	△98
Operating profit	548	653	753	571	2,527	△1,427	2,360	446	386	1,766	△184	△59
Ordinary profit	581	663	788	625	2,659	△1,410	2,378	451	414	1,834	△210	△37
Profit before income taxes	581	663	768	492	2,506	△1,401	296	477	△265	△892	△757	△742
Profit	395	471	521	440	1,828	△1,584	421	79	△287	△1,370	△727	△366

Due to an increase in personnel, hiring, rent and supplies expenses (aspects of upfront investment) associated with the increase in new bases

M&A fees incurred in 2Q and 3Q

Due to the recording of extraordinary losses from a loss on liquidation of business, impairment loss and loss on valuation of investment securities

Quarterly comparisons: Cost of sales

(Million yen)

	FY3/22						FY3/23						YoY change	QoQ change
	1 Q	2 Q	3 Q	4 Q	Cumulative	Ratio to total cost of sales	1 Q	2 Q	3 Q	4 Q	Cumulative	Ratio to total cost of sales	(4Q vs 4Q)	(3Q vs 4Q)
Net sales	2,196	2,492	2,726	2,479	9,894		2,594	2,680	2,663	2,724	10,663		+245	+61
Total cost of sales	1,358	1,519	1,651	1,545	6,074	100.0%	3,645	△159	1,801	2,021	7,308	100.0%	+475	+219
Personnel expenses	989	1,063	1,073	1,109	4,235	69.7%	1,203	1,244	1,332	1,500	5,281	72.3%	+391	+168
Rent	144	146	149	153	594	9.8%	166	174	186	198	726	9.9%	+45	+12
Supplies expenses	68	54	60	65	248	4.1%	72	76	71	89	309	4.2%	+24	+17
Transportation expenses	43	45	48	47	184	3.0%	56	57	60	63	237	3.3%	+15	+3
Depreciation	31	35	38	50	156	2.6%	36	40	43	48	168	2.2%	△1	+5
Cost of goods sold	-	97	207	22	327	5.4%	2,000	△1,853	-	-	146	2.0%	△22	±0
Others	81	75	72	97	327	5.4%	110	99	107	120	437	6.0%	+23	+12
Cost of sales margin	61.8%	60.9%	60.6%	62.4%	61.4%		140.5%	△5.9%	67.6%	74.2%	68.5%		+11.8pt	+6.5pt
Gross profit	838	973	1,075	930	3,820		△1,050	2,839	861	703	3,354		△229	△157

- Increase of personnel in new bases
- Increase in personnel expenses

- Rent increase for new bases

4Qvs4Q
Increases in costs, utilities expenses, etc. following facility openings.

Quarterly comparisons: Selling, general and administrative expenses (SG&A expenses)



(Million yen)

	FY3/22						FY3/23						YoY change	QoQ change
	1 Q	2 Q	3 Q	4 Q	Cumulative	Ratio to the total SG&A expenses	1 Q	2 Q	3 Q	4 Q	Cumulative	Ratio to the total SG&A expenses	(4Q vs 4Q)	(3Q vs 4Q)
Net sales	2,196	2,492	2,726	2,479	9,894		2,594	2,680	2,663	2,724	10,663		+245	+61
Gross profit	838	973	1,075	930	3,817		△1,050	2,839	861	703	3,354		△229	△157
Total selling, general and administrative expenses	289	319	322	362	1,293	100.0%	376	478	415	317	1,588	100.0%	△44	△98
Personnel expenses	119	121	125	131	497	38.8%	143	146	134	150	577	36.3%	+19	+16
Taxes and dues	60	67	64	65	258	20.0%	75	151	102	△7	336	21.2%	△57	△94
Advertising expenses	37	40	39	57	174	13.5%	58	67	50	56	233	14.7%	△1	+5
Commission expenses	29	41	33	39	143	11.1%	35	59	62	38	197	12.4%	△1	△24
Rent	16	17	17	17	68	5.3%	18	19	18	19	75	4.8%	+2	+0
Others	25	31	37	37	139	10.8%	42	34	46	45	169	10.7%	+0	△1
SG&A expense ratio	13.2%	12.8%	11.8%	14.6%	13.1%		14.5%	17.9%	15.6%	11.7%	14.9%		△2.9pt	△4.0pt
Operating profit	548	653	753	571	2,527		△1,427	2,360	446	386	1,766		△184	△59
Operating profit margin	25.0%	26.2%	27.6%	23.0%	25.5%		△55.0%	88.1%	16.7%	14.2%	16.6%		△8.9pt	△2.6pt

Return of consumption tax related to merchandise sales and purchases recorded in 2Q (minus taxes and public dues)

Commissions for the acquisition of Happiness Comes and Naon were recorded for 2Q and 3Q, respectively.

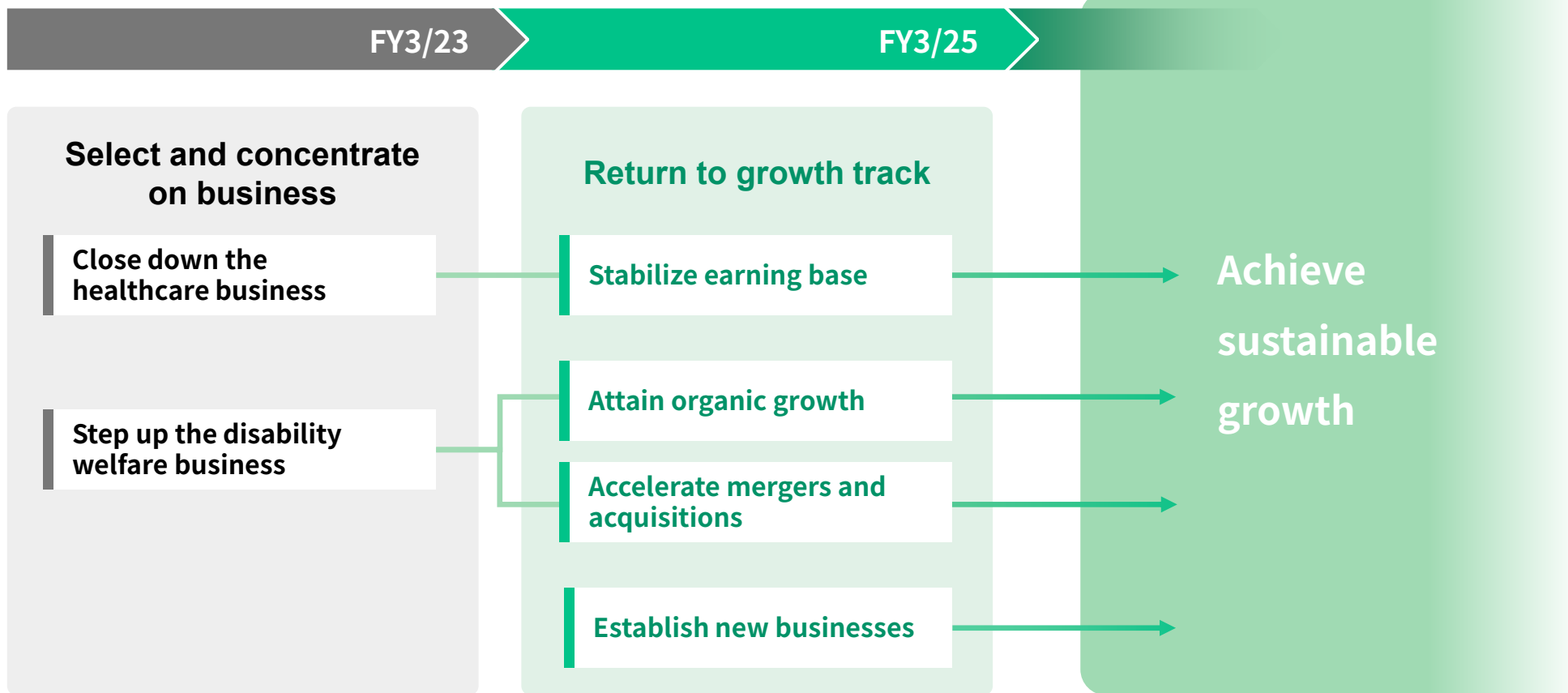
02

Full-year consolidated earnings forecast for the fiscal year ending March 2024 and the mid-term management plan



Future directions

We will concentrate management resources on our mainstay Welfare Business to stabilize the earnings base. We will return to a growth trajectory by strengthening the self-reliance training business, which is expected to see growing demand, support for children and other people with disabilities and the nursing and care business for patients with intractable or terminal illnesses. In pursuit of the continued expansion of business, we will seek to establish new welfare businesses, mainly in the profitable peripheral businesses surrounding nursing care.



In light of the M&A activities conducted in the fiscal year ended March 31, 2023, we reviewed our business portfolio.

Welfare business

Employment
Transition
Support



Welbe



Welbe jobnavi^{*2}

Self-reliance
Training^{*1}



Welbe Challenge

Habilitation



habii



ILIS CLUB



Happiness Comes

Nursing and
care



Welbe Medihouse
(Welbe Nursing, Inc.^{*3})

^{*1} Strengthened services and accelerated facility openings since April 2023.

^{*2} Job placement (staffing) services Started in April 2023

^{*3} We merged Naon and Kuroyama as of April 1, 2023 and changed the name of the company to Welbe Nursing.

Full-year consolidated earnings forecast and the mid-term management plan

We formulated an earnings forecast reflecting the entry into the nursing and care business, the strengthening of services for self-reliance training, and the acceleration of facility openings.

The mid-term management plan will be reviewed annually on a rolling basis to flexibly respond to changes in the business environment. The plan for FY3/24 and beyond also incorporates an increase in employee salary levels.

The period from the second half of FY3/24 to the FY3/25 will be designated as the period for strengthening the foundation of the business to strategically lay the foundation for a growth trajectory in and after FY3/26.



	FY3/23	FY3/24	FY3/25*	FY3/26*
	Results	Forecast	Plan	Plan
Net sales (YoY)	10,663	11,476 (+813, +8%)	12,556 (+1,079, +9%)	14,190 (+1,633, +13%)
Operating profit (YoY)	1,766	1,306 (△459, △26%)	1,808 (+501, +38%)	2,313 (+505, +28%)
Ordinary profit (YoY)	1,834	1,299 (△534, △29%)	1,802 (+502, +39%)	2,301 (+498, +28%)
Profit attributable to owners of parent (YoY)	△1,370	905 (+2,275, —%)	1,289 (+384, +42%)	1,637 (+347, +27%)

*Although remuneration is scheduled to be revised in April 2024, the mid-term management plan is based on the remuneration revision in 2021.

Welfare business: Full-year earnings forecast and mid-term management plan

- Forecast for FY3/24: Net sales are expected to increase in line with the increase in the number of users. On the other hand, personnel costs are expected to increase to secure and retain human resources. Furthermore, the company expects to post lower profits due to accelerated store openings and an increase in the number of new facility openings through the first half of the fiscal year.
- Mid-term management plan: The number of new facility openings will be temporarily reduced in FY3/25 in order to strengthen the foundation of the business. In FY3/26, however, the company will move back onto a growth trajectory.

← **Mid-term Management Plan** →
(Million yen)

		FY3/23	FY3/24	FY3/25	FY3/26
		Results	Forecast	Plan	Plan
Net sales (YoY)		10,421	11,476 (+1,055, +10%)	12,556 (+1,079, +9%)	14,190 (+1,633, +13%)
Employment transition support business		6,955	7,348 (+394, +6%)	7,724 (+376, +5%)	8,742 (+1,017, +13%)
Habilitation Business		3,396	3,779 (+382, +11%)	4,361 (+581, +15%)	4,797 (+436, +10%)
Nursing and care business		69	347 (+278, +402%)	470 (+122, +35%)	650 (+180, +38%)
Segment profit (YoY)		1,710	1,306 (△403 △24%)	1,808 (+501, +38%)	2,313 (+505, +28%)
Facility openings (plan)	Employment	11	10	4	8
	Self-reliance	0	4	4	7
	Habilitation	9	9	5	10
	Nursing and care	-	1*	0	1*

*We plan to open a facility that will mainly accept patients with intractable diseases and those who require end-of-life care.

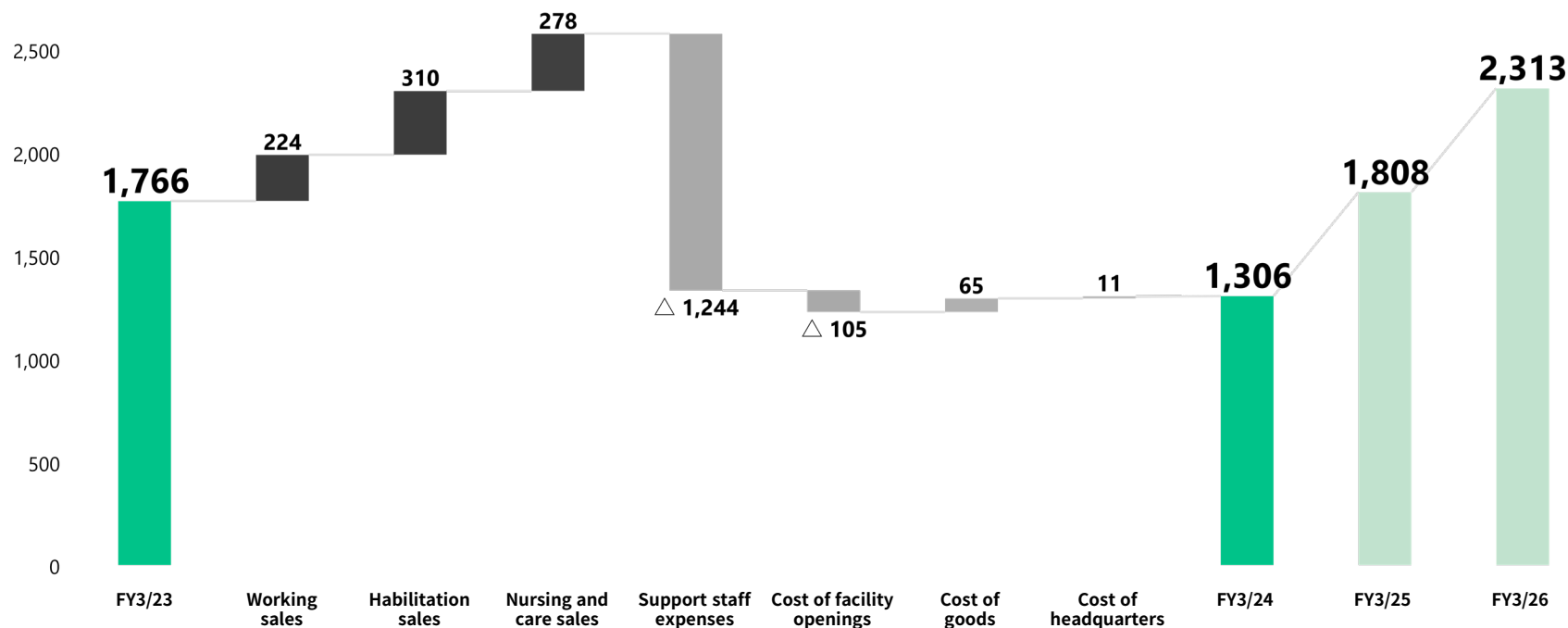
Welfare business: Full-year earnings forecast and mid-term management plan

In FY3/24, net sales are expected to increase due to an increase in the number of users in the employment, habilitation and nursing and care businesses.

On the other hand, operating profit for FY3/24 is expected to decrease due to the opening of 23 new bases for employment and habilitation, as well as a significant increase in personnel costs as the company prioritizes the recruitment and retention of human resources with a view toward medium- to long-term growth.

In FY3/25, however, profit is expected to increase by limiting the number of new facility openings to strengthen the foundation of our business and accelerate growth from March 2026 onward.

(Million yen)



Initiatives to achieve medium- to long-term growth

To achieve the effective medium- to long-term growth of our business, we will focus on market development, technological innovation, human resource development and M&A strategies in the welfare sector.

Expansion of the market in the welfare sector

Expanding into peripheral areas as the needs of people with disabilities and the elderly expand

- Expansion of self-reliance training centers
- Visiting nursing service
- Launch of residential services dedicated to caring for people with intractable diseases and those who require end-of-life care
- Medical facility referral business

Increase in investment in human resources

Fairly rewarding employees who are willing and able to grow and increasing the company's growth potential and competitiveness

- Raise in salary and other levels
- Improvement of the education and training systems
- Review of personnel evaluation system as needed

Increasing competitiveness

Strengthening differentiation from other companies and maintaining significant superiority

- Launch of Welbe Jobnavi, a job placement service for people with disabilities
- Enrichment of sales content
- Enhancement of brand power

Promotion of improvement in operational efficiency

Increasing productivity through operational efficiency and promoting growth through time and cost savings

- Improvement of office work efficiency by utilizing AI in the development of in-house manuals, introducing RPA, and other means
- Introducing AI in curriculum development
- Introducing a training system for employees

Reinforcement of the sustainability implementation promotion system

Promoting sustainable growth and realizing a better society through our business activities

- Establishment of a Sustainability Committee
 - Chaired by the President and Representative Director and composed of full-time directors and members of the management committee
 - Established on April 1, 2023

M&A activities and business partnership

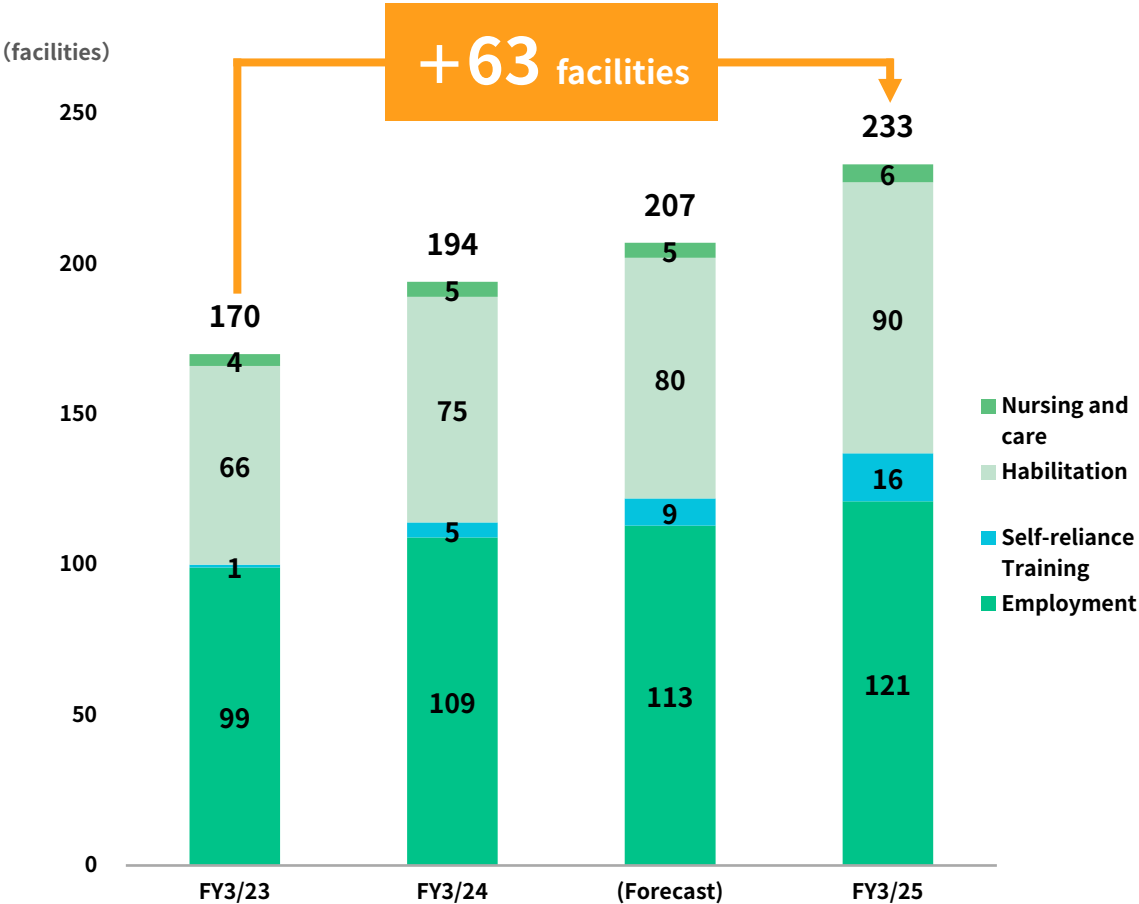
Expanding business by acquiring expertise and human resources from competitors

- Target areas including welfare and peripheral areas
- Accelerating the speed of facility openings
- Taking needs into account, without restricting activities to specific areas
- Aiming to increase profitability through synergy

Welfare business: Facility opening plans and store development

We plan to open a total of more than 60 new bases during the mid-term plan period. Building a strong organizational foundation that supports active facility opening and multi-facility operation. In the employment transition support business, we will accelerate the opening of facilities in the area of self-reliance training. Facilities dedicated to caring for people with intractable diseases and those who require end-of-life care will also be opened.

While assuming organic facility opening, we will actively consider M&A with the companies running the same business.



Measures

Expansion of self-reliance training centers

We will accelerate the opening of self-reliance training centers, which are in high demand in the employment transition support business. Openings will mainly be around the existing employment transition support centers.

Establishment of facilities dedicated to caring for people with intractable diseases and those who require end-of-life care

In the nursing and care business, we will open a facility that mainly accepts patients with intractable diseases and those who require end-of-life care.

Enhancement and reform of headquarters features

We will continuously increase headquarters personnel to accelerate the speed of facility openings. A new administrative support department will be also established.

Reinforcement of cooperation between employment and rehabilitation

We will promote synergy between the employment transition support business and the habilitation business by strengthening collaboration between the two businesses through information exchange and personnel exchanges at the managerial level.

Attracting customers before opening facilities

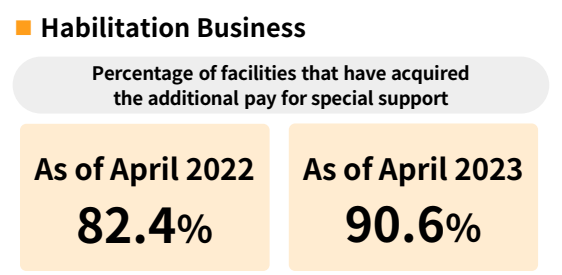
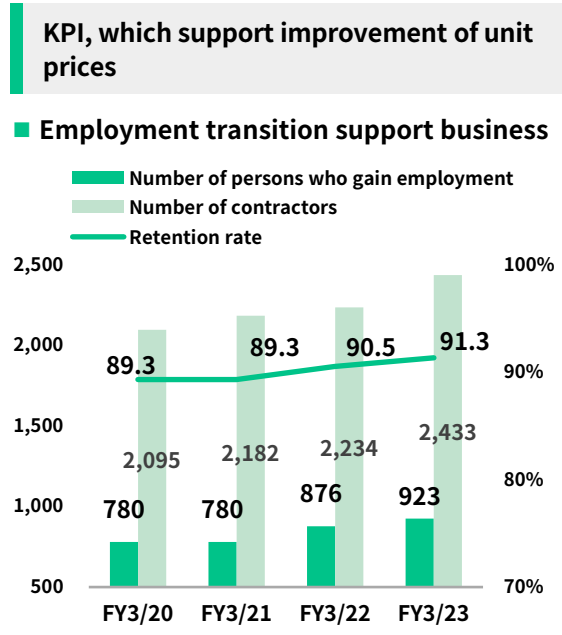
A dedicated team will be assigned to publicize the facility to the surrounding community and attract customers even before its opening.

Strengthening various marketing activities

We will continue and strengthen marketing activities mainly using social media.

Maintaining and improving employment transition and habilitation services and developing programs that meet the needs of the times

Service maintenance and improvement lead to high unit prices. Work to achieve high-level KPIs. Develop programs that meet prevailing needs. Strive to be an attractive office, which is selected by users.



Medium-term management plan target

Number of persons who gain employment for a year: **Over 1,000 persons**

Retention rate **90% or higher**

More than **3,000** people have entered into work agreements

Average during the period of the medium-term management plan **95% or higher**

Measures

Employment transition support business

- Increase in contract rate
 1. Strengthening cooperation with medical institutions and local support organizations
 2. Increasing the number of people employed through corporate collaboration
 3. Promoting collaboration with academic societies and other organizations to increase knowledge
- Increase in utilization
 1. Expanding the curriculum
 - Introduction of the Welbe IT Training (WIT) IT program
 - Development of curriculums based on cognitive behavioral therapy
 2. Organizing professional seminars and events
- Improving the number of persons who gain employment and maintaining the retention rate
 1. Introducing a range of systems and training programs to help users design their careers
 2. Utilizing Welbe Jobnavi (job placement)

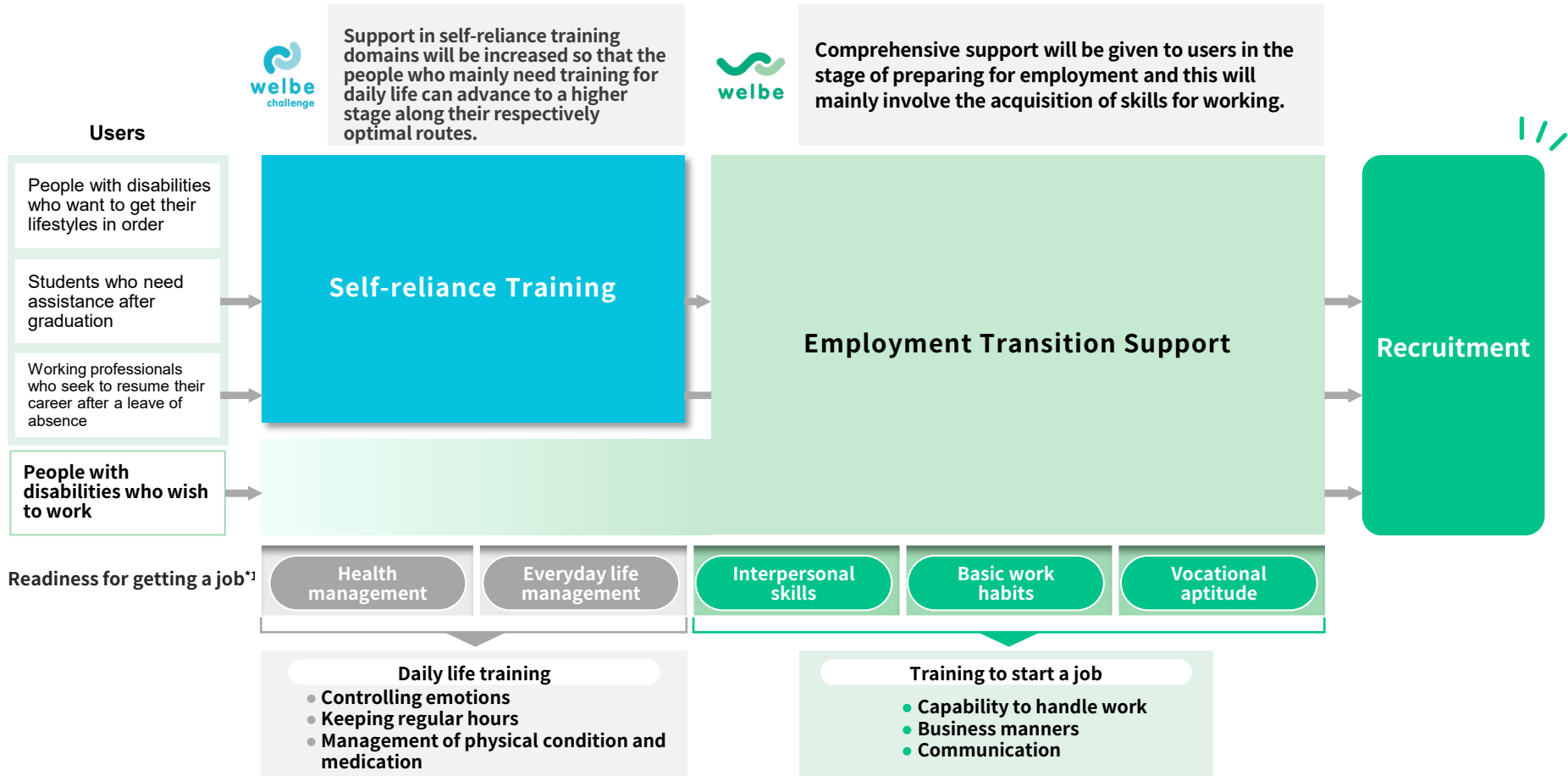
Measures

Habilitation Business

- Acquisition of specialists
 1. Reinforcing the assignment of qualified people
 2. Promoting an assistance program for obtaining certificates in childcare
 3. Strengthening the recruitment of new graduate professionals
 4. Developing an internship system in cooperation with universities to secure instructors and link them to immediate employment opportunities
- Enhancing the habilitation programs
 1. Use Springin', the programming app, developed by a company that has a capital alliance with us, as educational material
 2. Assigning social advisors in each area to enable the provision of advanced services

Reinforcement of the self-reliance training business domain

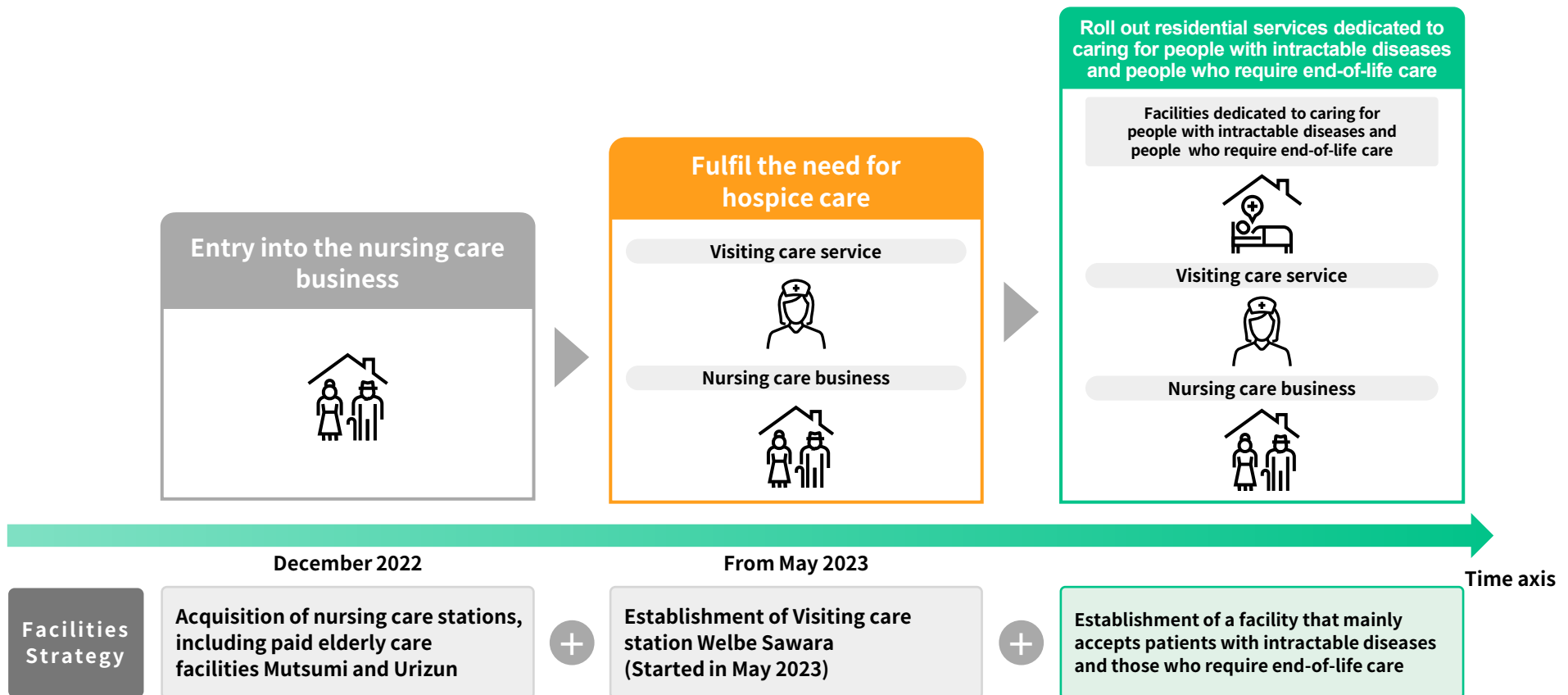
Starting April 2023, we will strengthen the self-reliance training service for users who are in the stage before employment transition support, as we seek to open more facilities. Making it available to the people to whom the existing businesses were not applicable expands the area where we are able to contribute and also facilitates the growth of the business.



*1 Created based on the pyramid diagram published by the Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers (JEED). This represents the aptitudes necessary for getting a job divided into five layers.

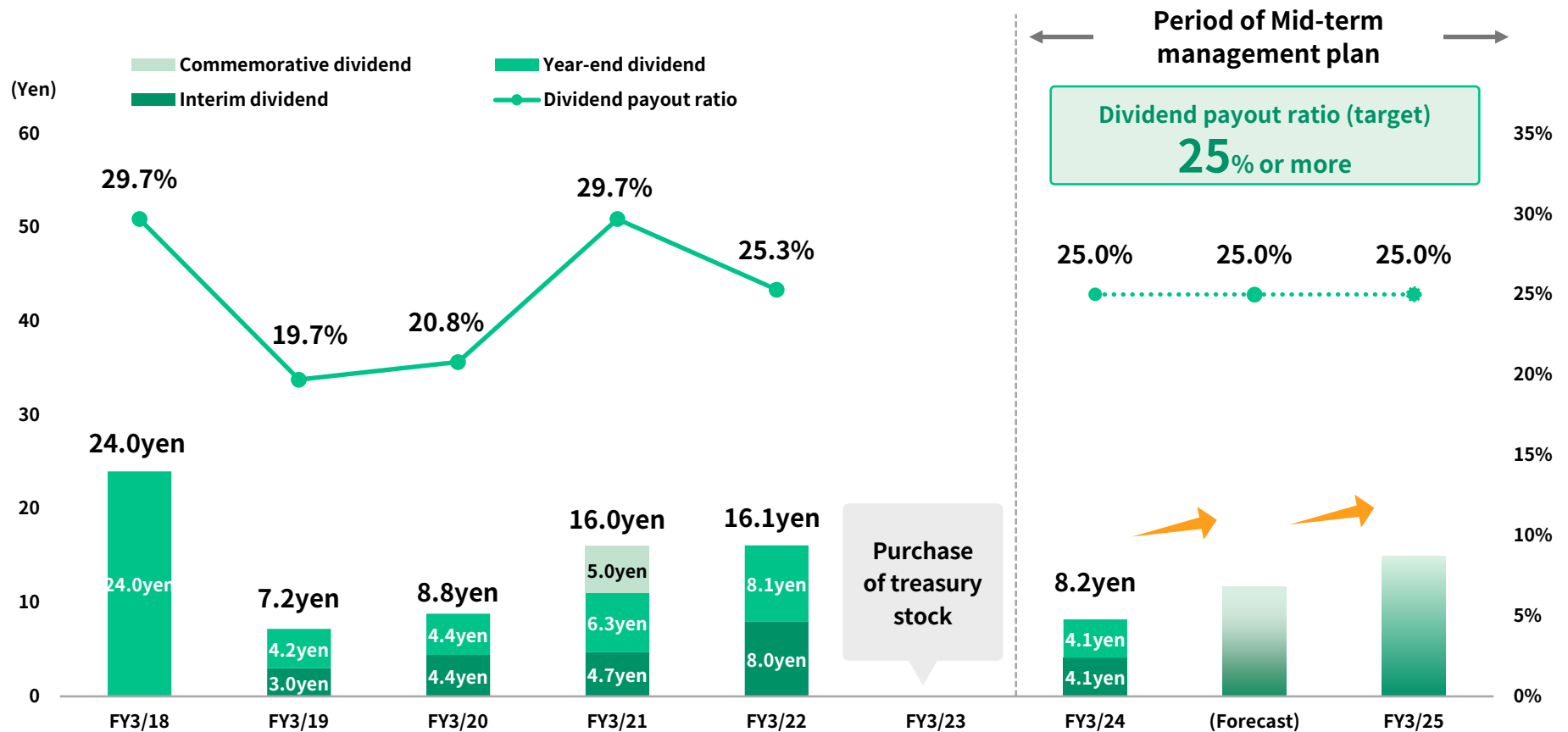
Expansion of business domains starting from the nursing care business

We added visiting care to the paid elderly care facilities and group homes we have acquired by making Naon and Kuroyama our subsidiaries, expanding into a new domain that combines nursing care and healthcare services. Meeting hospice care needs, we seek to expand the business to residential services for people with intractable diseases and people who require end-of-life care.



Financial policy: Review of shareholder returns

- Forecast for FY3/24: Expected net income is 900 million yen, resumption of dividend payment at a payout ratio of 25%
- Mid-term management plan: The plan is to pay dividends at a payout ratio of 25% or higher during the mid-term management plan period because the Company expects to post a profit.

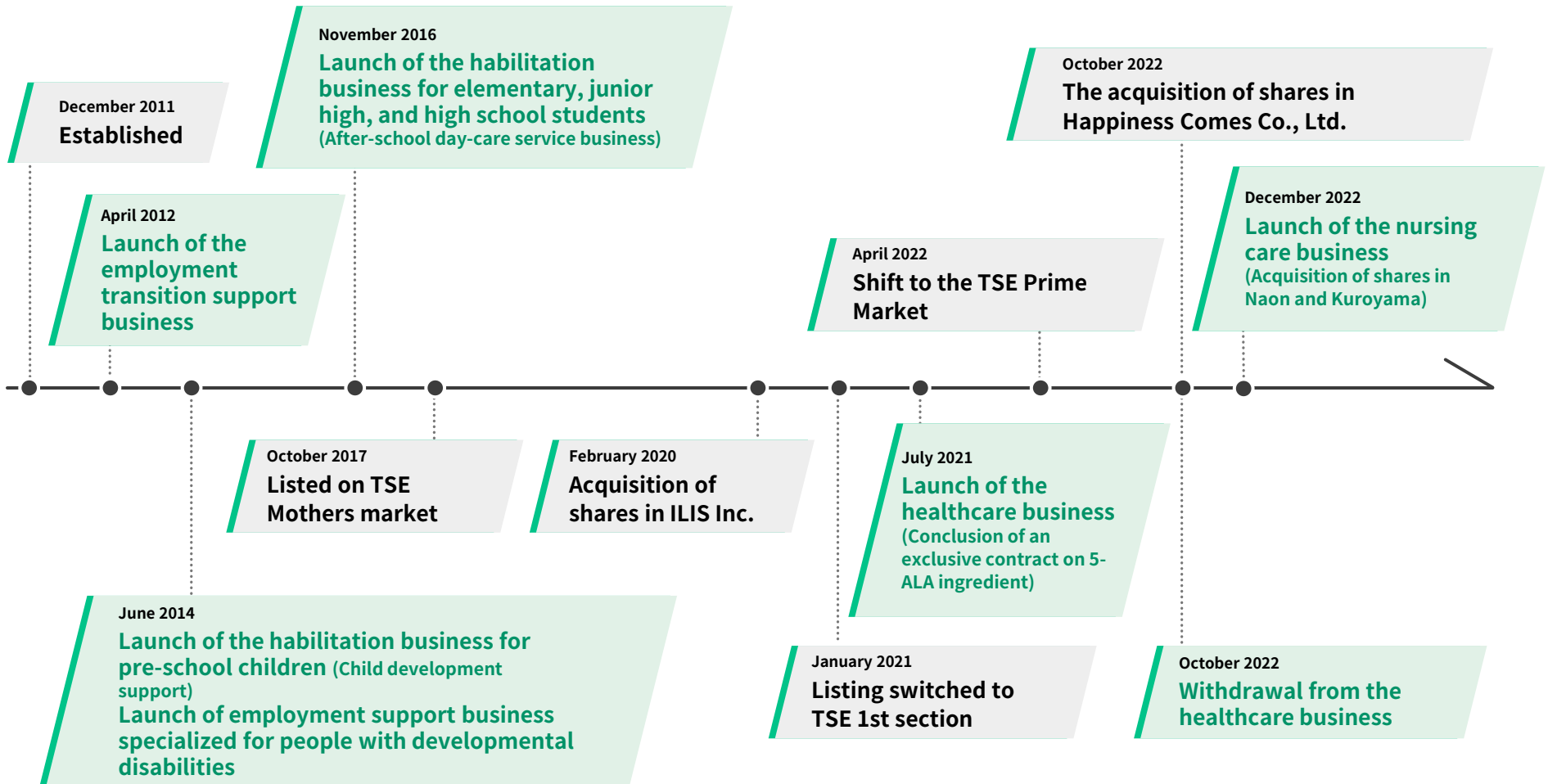


03

Sustainability of the Welbe Group



For ten years since our establishment, we have been operating the disability welfare business under the Welbe Corporate Philosophy, which says, "Dedicated to the pursuit of self-fulfillment and happiness for all employees and the creation of a society where everyone can have big dreams."



At the Welbe Group, we believe that retention and development of human resources is directly connected to sustainable development of a business. We make recruited human resources industry-ready and realize their retention by creating detailed, practical business manuals and enhancing educational and training programs.



Initiatives to improve business manuals, which we have continued to take since our establishment

- Monthly updates
- Establishment of the Manual Review Committee
 - Responding to administrative directions and legislative amendments
- Giving a mini test to people working on site (once a year)

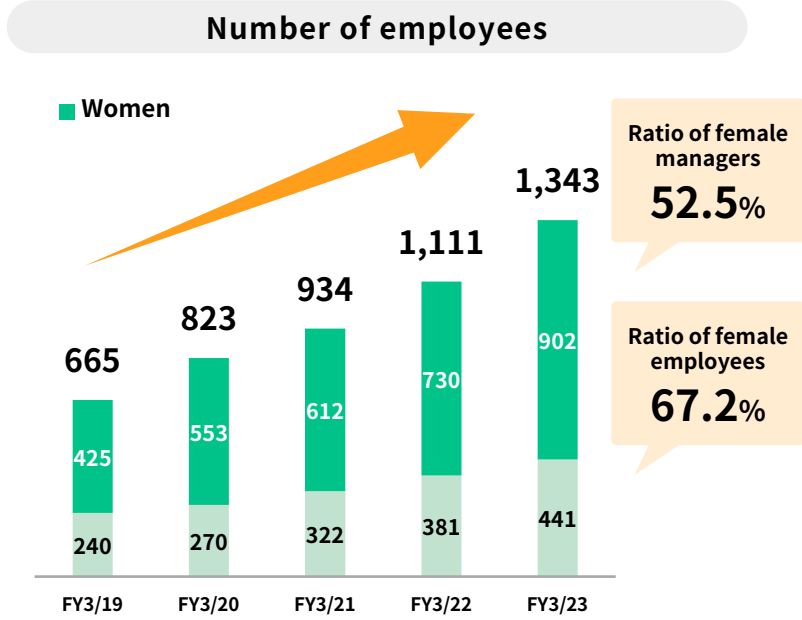
Developing human resources with a wealth of educational and training programs

- A large number of training programs that are specific to job classes (from new employees to managers)
- A wide range of content, including support, sales, and characteristics of disabilities
- The programs are updated as needed in the training project.

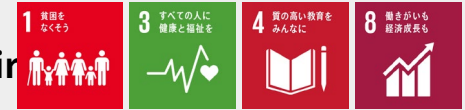
The ES Committee builds a comfortable workplace environment.

- The committee meets every week.
- Participants are responsible persons from sites and headquarters.
- The committee promotes improvement of on-site operations.

The number of employees has been increasing thanks to our strong capability in recruiting human resources and stable retention. We have built an environment that encourages women to play an active role.



With the disability welfare business, we promote creation of employment opportunities for people with disabilities, their employment retention, and their social independence, thus contributing to sustainable development of society including revitalization of local communities. Growth of the business itself is social contribution.



Track record of our contributions to employment and independence of people with disabilities

* As of March 31, 2023

■ Employment Transition Support Business

- Number of contractors for our employment transition support service: 2,433 people
- Employment record for the last one year: 923 people
- Six-month retention rate for the last one year: 91.3%
- Employment record since establishment: 5,955 people

■ Habilitation Business

- Number of contractors for our habilitation services: 2,963 people

■ Nursing Care Business

- Number of nursing care service contractors: 68 people

Employment of people with disabilities at Welbe

* As of April 30, 2023

We employ people with disabilities at our business support center. We delegate clerical jobs, which are generated internally, to this center, so as to secure stable workplace environment.

Percentage of employees with disabilities:

3.8%



■ Kinshicho center

We understand that prompt decision-making, appropriate business execution, and improvement of soundness and transparency of management are important for sustainable growth of the Welbe Group. We therefore focus our efforts on enhancement of corporate governance.

Directors and executive officers



President
Makoto Ota



Director
Senior Executive
Vice President
Takao Senga



Director
**Hideyuki
Nakazato**



Director
Koichi Ito



Director
Takuo Touma



External Director
Independent officer
**Shigenobu
Kanba**



Director
Full-time Audit
and Supervisory
Committee member
Eri Watanabe



External Director
Audit and Supervisory
Committee member
/ Independent officer
Yasutoshi Kita



External Director
Audit and Supervisory
Committee member
/ Independent officer
Masafumi Sato



External Director
Audit and Supervisory
Committee member
/ Independent officer
Yumiko Noguchi

- Number of external directors: 4 / Ratio of external directors: 40%
- Number of female officers: 2

Other constituents of governance structure

- **Sustainability Committee**
Composed of full-time directors and members of the management committee, the committee determines basic sustainability policy, identifies material issues, and monitors related measures.
- **Compensation Committee**
Outside independent officers make up the majority and make disciplined decisions on director compensation.
- **Risk Compliance Committee**
This committee meets every three months to ensure the appropriate management of various risks surrounding our businesses.
- **Abuse Prevention Committee**
This committee meets every month, in principle, to ensure the safety of users and protection of their human rights.
- **Disaster Countermeasures Committee**
This committee meets every three months, in principle, for the purpose of reducing damage from and taking prompt actions against natural disasters, the spread of COVID-19, and other events.
- **Whistleblowing and hotline systems**
We have set up an office for accepting reports on acts that violate or may violate work rules and laws. We also have a hotline system for receiving opinions and requests from employees.

04

Reference materials



Disability welfare business

■ Employment Transition Support Business:

Provision of job training, job hunting support, and employment retention support for people with disabilities who want to work

- 99 bases for employment transition support business
- 80 bases for employment retention support business
- 3 bases for specific consultation support
- 1 self-reliance training (lifestyle training) center
- 3 employment support centers for people with developmental disabilities operated on consignment from Saitama Prefecture (job center)
- In addition to the above, we provide services in response to orders received from government agencies.

■ Habilitation Business:

Supporting the development of children with disabilities and making day service centers available after school and whenever else needed

- 54 child development support classrooms (habii)
- 38 after-school day care service classrooms (habii plus)
- 5 multifunctional offices (ILIS CLUB)
- 3 specific consultation support offices
- Online classroom for general early childhood education and learning
- One real classroom

■ Nursing Care Business:

Providing nursing care and residential care services including paid elderly care facilities

- Fee-charging nursing homes: 3
- Group homes: 1
- Shared day service center: 1
- Day service center: 2
- Visiting nursing care station: 1
- Helper station: 1



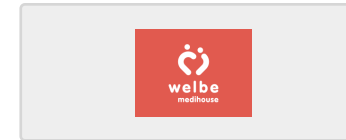
■ Interior view of a base for the employment transition support business



■ Interior view of the classroom of habii

Welfare business

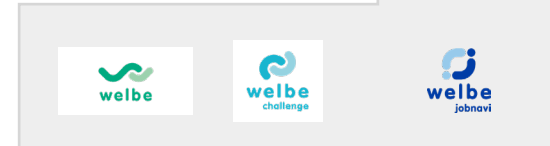
■ Welbe Nursing, Inc.*2



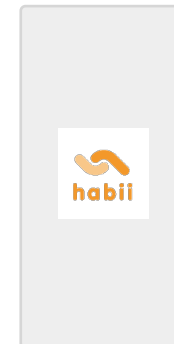
Medical facility referral business



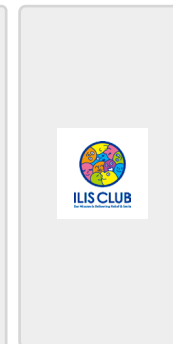
■ Welbe, Inc.



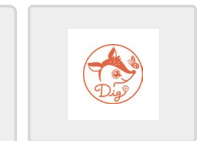
■ Welbe, Inc.



■ ILIS Inc.



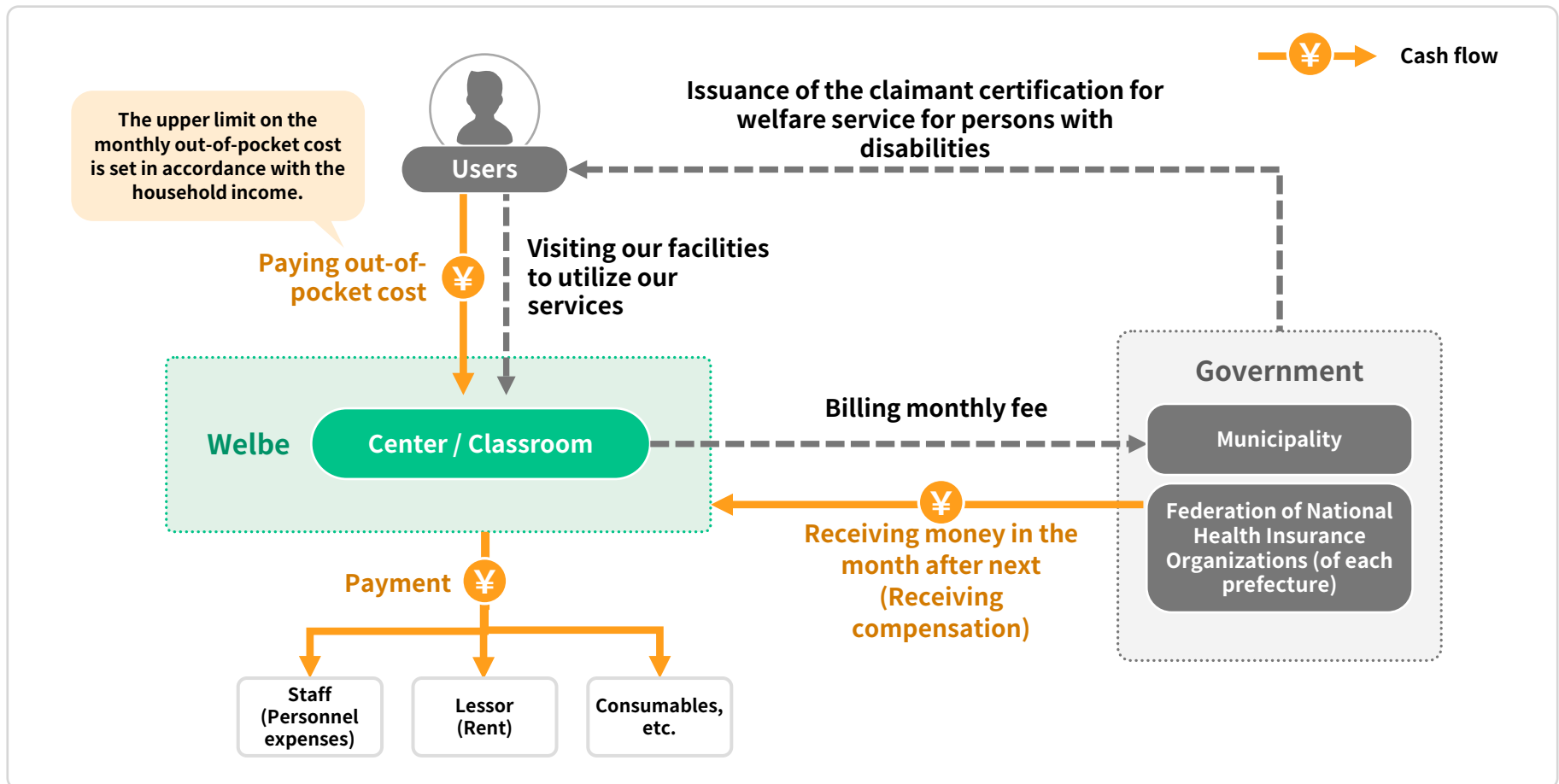
■ Happiness Comes, Inc.*1



*1. Welbe, Inc. acquired shares in Happiness Comes Inc. and reorganized it into a subsidiary on October 4, 2022. It will be consolidated from 3Q of the fiscal year ending March 2023.

*2 Naon Inc., which became our subsidiary through a stock acquisition on December 1, 2022 (consolidated since 4Q of FY3/23; BS alone was acquired in December 2022), changed its name on April 1, 2023.

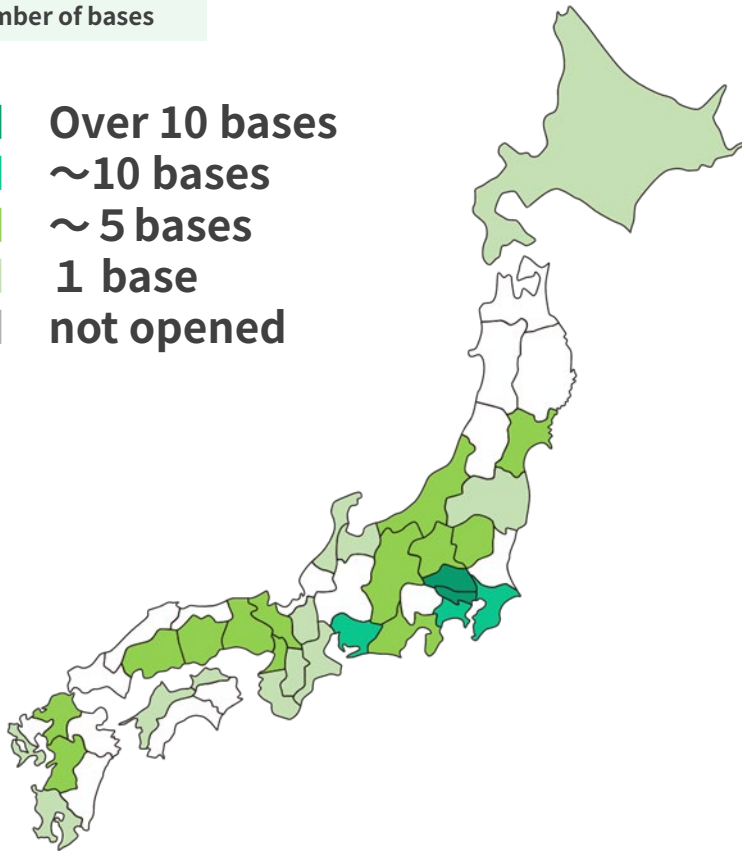
A business model in which we receive compensation from the government and users based on the number of days when they used our services



Number of **welbe** bases **100**

Number of bases

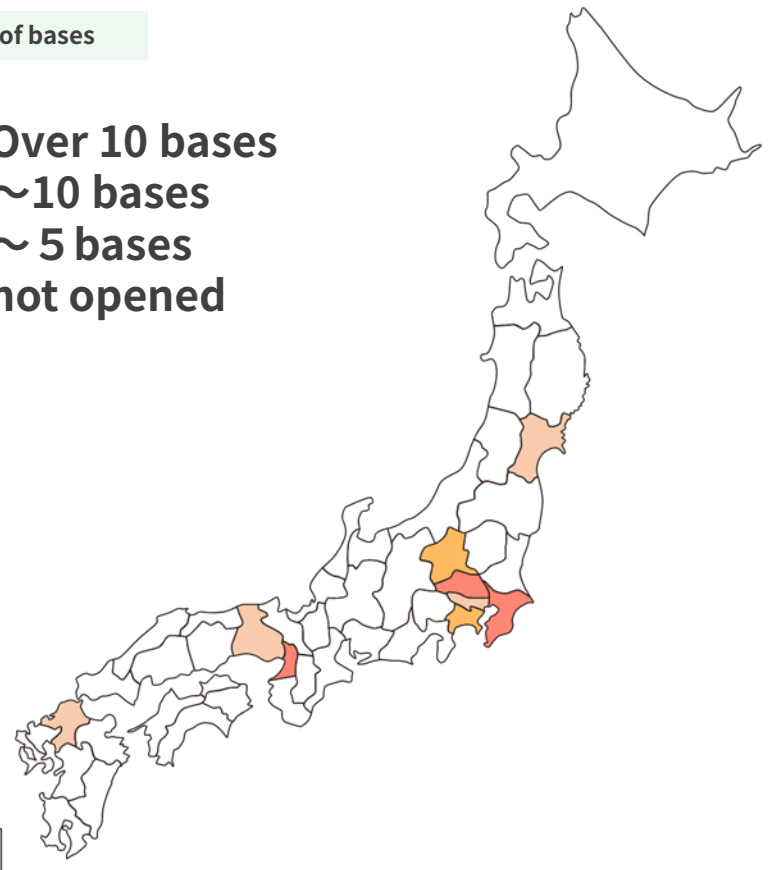
- Over 10 bases
- ~10 bases
- ~ 5 bases
- 1 base
- not opened



Number of **habii** bases **66**

Number of bases

- Over 10 bases
- ~10 bases
- ~ 5 bases
- not opened



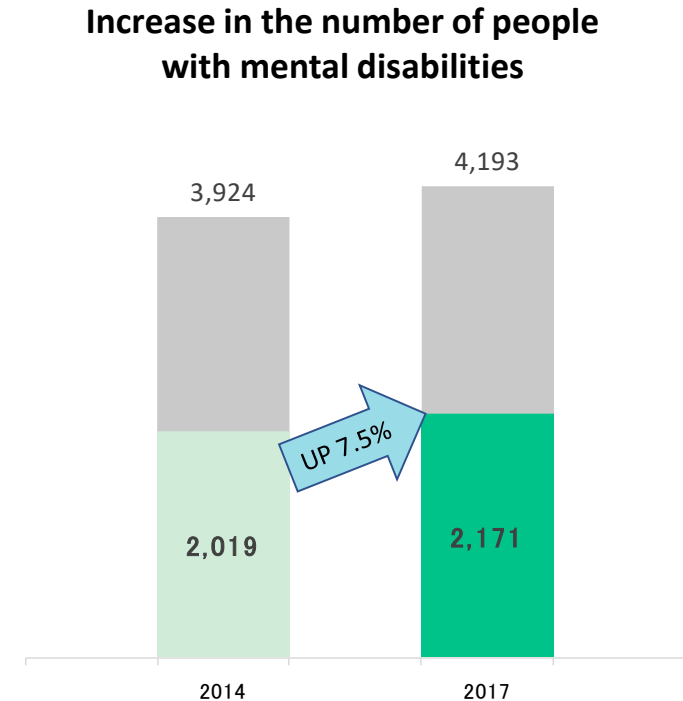
Population of People with Disabilities

- There are 2 million people in Japan between the ages of 20 and 65 living at home who have a mental disability.
- It is approximately 2.9% of Japan’s working-age population.

(Thousands)

	Total	People living at home/ Outpatient	Age 18 to 65*	People in institutions People with physical and mental disabilities at rehabilitation facilities and hospitals
Children/adults with physical disabilities	4,360	4,287	1,013	73
Children/adults with intellectual disabilities	1,094	962	580	120
People with mental disabilities	4,193	3,891	2,171 (age 20 to 65)	302
Total	9,647	9,140	3,764	507

* Japan’s working age population: 74,458 thousand people (as of Nov. 2021)

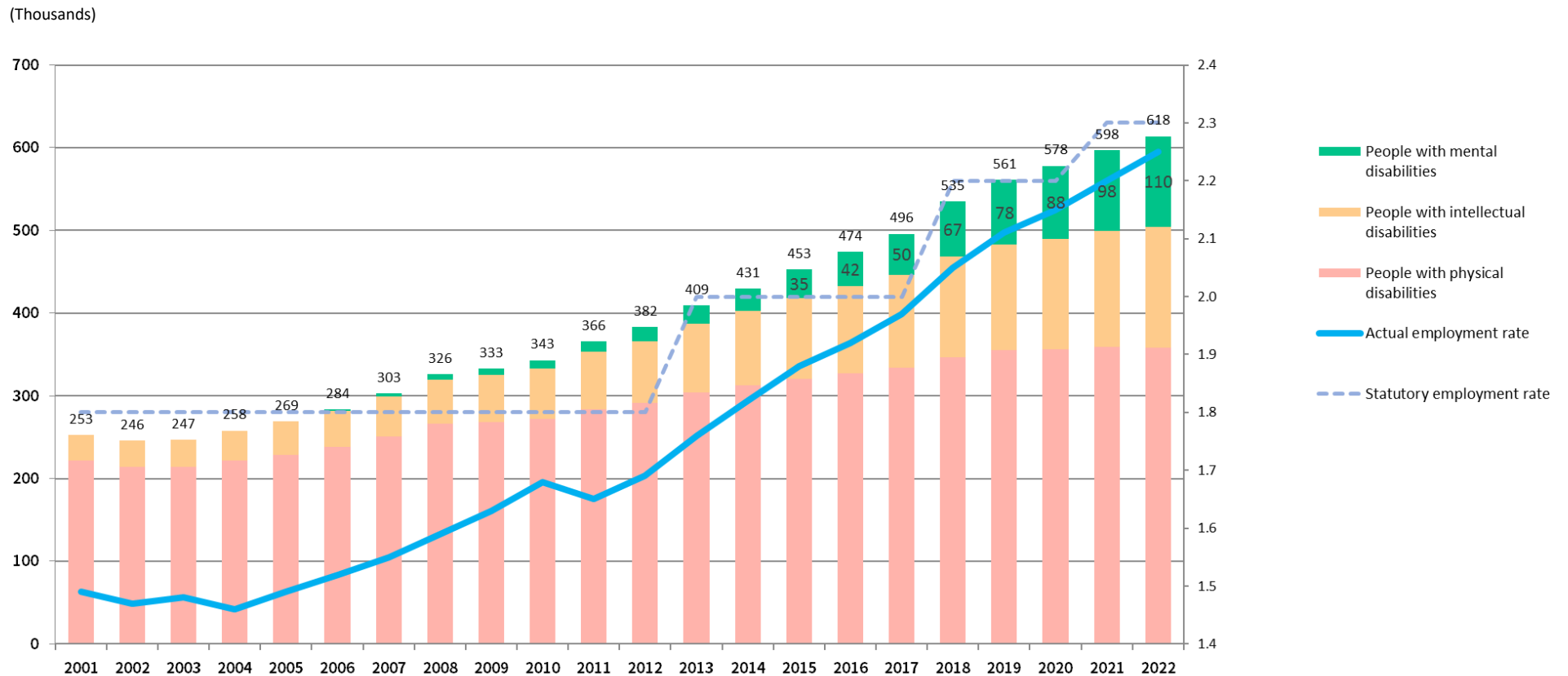


Source: Prepared by Welbe based on 2022 Disabled People White Paper (Cabinet Office) and Population Estimates (Statistics Bureau, Ministry of Internal Affairs and Communications)

Employment of People with Disabilities

■ The number of disabled people with job and the actual employment rate are both at all-time highs. The number of disabled people employed has set a record for 16 consecutive years.

■ The statutory employment rate will rise to 2.3% from April 2021, 2.5% from April 2024, and 2.7% from July 2026.



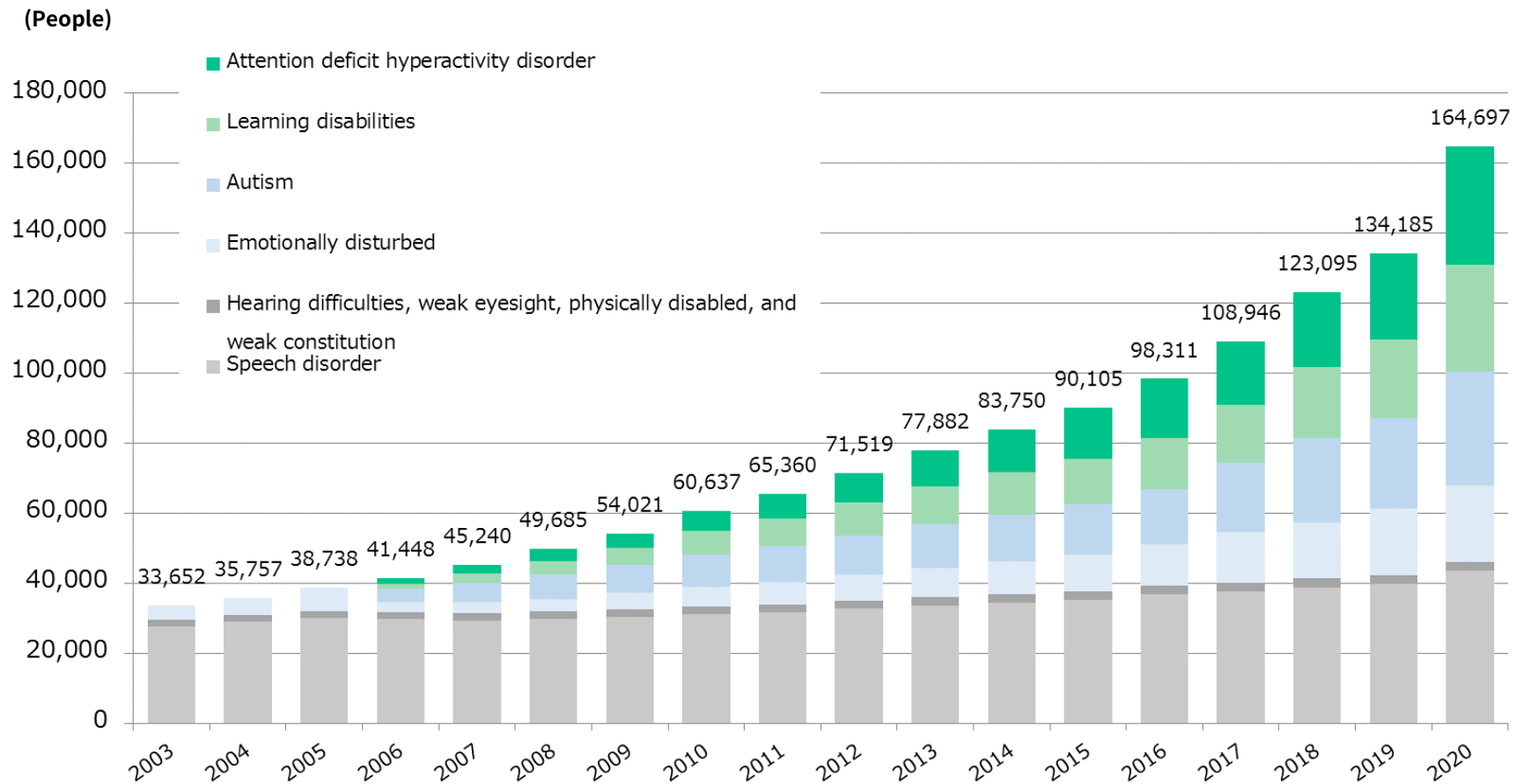
Source : Report on the “Status of Employment of Persons with disabilities” in 2022, Ministry of Health, Labour and Welfare

Growth in the Number of Developmentally Disabled Children in Japan

■ 8.8% of children who attend a regular school have the potential for developmental disorder.

(Dec. 2012 survey by the Ministry of Education, Culture, Sports, Science, and Technology)

■ The steady increase in the number of children attending special classes to accommodate their disabilities.



Source: FY2020 Survey of Special Classes for Disabilities, Ministry of Education, Culture, Sports, Science and Technology

就労移行支援・就労定着支援における支援の質向上に資する報酬等の見直し

【就労移行支援】

- 一般就労の高い移行実績を実現する事業所について、基本報酬において更に評価。
- 「前年度において就職後6か月以上定着した者の割合（就労定着率）」としている基本報酬の区分の決定に係る実績について、標準利用期間が2年間であることを踏まえ、直近2か年度の実績により算定。

就労定着率	基本報酬	
	【現行】	【見直し後】
5割以上	1,094単位/日	1,128単位/日
4割以上5割未満	939単位/日	959単位/日
3割以上4割未満	811単位/日	820単位/日
2割以上3割未満	689単位/日	690単位/日
1割以上2割未満	567単位/日	557単位/日
0割以上1割未満	527単位/日	507単位/日
0割	502単位/日	468単位/日

※定員20人以下の場合の単位

【現行】

前年度において
就職後6か月以上定着した者
前年度の利用定員数

【見直し後】

前年度及び前々年度において
就職後6か月以上定着した者
前年度の利用定員数 + 前々年度の利用定員数

- 障害者本人の希望や適性・能力を的確に把握・評価を行うアセスメントについて、地域のノウハウを活用し、その精度を上げ、支援効果を高めていくための取組として、本人や他の支援機関等を交えたケース会議等を実施した事業所を評価するための加算を創設。

【支援計画会議実施加算】583単位/回（新設）
（1月につき1回かつ1年につき4回を限度）



【就労定着支援】

- 経営の実態等を踏まえ、基本報酬の見直しを実施。
- 基本報酬の区分について、実績上位2区分に8割以上の事業所が分布している一方で、下位2区分には事業所がほとんどないことを踏まえ、よりきめ細かく実績を反映するため、各区分に係る実績の範囲を見直す。

【現行】

就労定着率	基本報酬
9割以上	3,215単位/月
8割以上9割未満	2,652単位/月
7割以上8割未満	2,130単位/月
5割以上7割未満	1,607単位/月
3割以上5割未満	1,366単位/月
1割以上3割未満	1,206単位/月
1割未満	1,045単位/月

【見直し後】

就労定着率	基本報酬
9割5分以上	3,449単位/月
9割以上9割5分未満	3,285単位/月
8割以上9割未満	2,710単位/月
7割以上8割未満	2,176単位/月
5割以上7割未満	1,642単位/月
3割以上5割未満	1,395単位/月
3割未満	1,046単位/月

※利用者20人以下の場合の単位

- 支給要件について、特定の支援内容を要件とはせず、どのような支援をしたか等をまとめた「支援レポート」を本人その他必要な関係者で月1回共有することを要件とする。

【現行】

「利用者との対面により1月に1回以上の支援」を行った場合に算定

【見直し後】

どのような支援をしたか等をまとめた「支援レポート」を本人その他必要な関係者で月1回共有した場合に算定

- 関係機関との連携を強化し、個別の支援における協力関係を常時構築するため、関係機関とのケース会議等を実施した事業所を評価する新たな加算を創設。

【定着支援連携促進加算】579単位/回（新設）
（1月につき1回かつ1年につき4回を限度）

※ 令和3年度における基本報酬においては、新型コロナウイルス感染症の影響を踏まえ、前年度（令和2年度）実績を用いなくてもよいなどの柔軟な取扱いを実施。

児童発達支援事業所（センター以外）の報酬等の見直し

- 児童発達支援事業所（センター以外）について、従業者の配置に対して一律に加算する「児童指導員等加配加算Ⅱ」を改め、**より手厚い支援を必要とする子どもに応じて、きめ細かい支援が可能となるよう、以下の加算に組み替える。**
 - ① 個別サポート加算Ⅰ：ケアニーズの高い児童（著しく重度および行動上の課題のある児童）への支援を評価
 - ② 個別サポート加算Ⅱ：虐待等の要保護児童等への支援について評価
 - ③ 専門的支援加算：専門的支援を必要とする児童のため専門職の配置を評価（※）

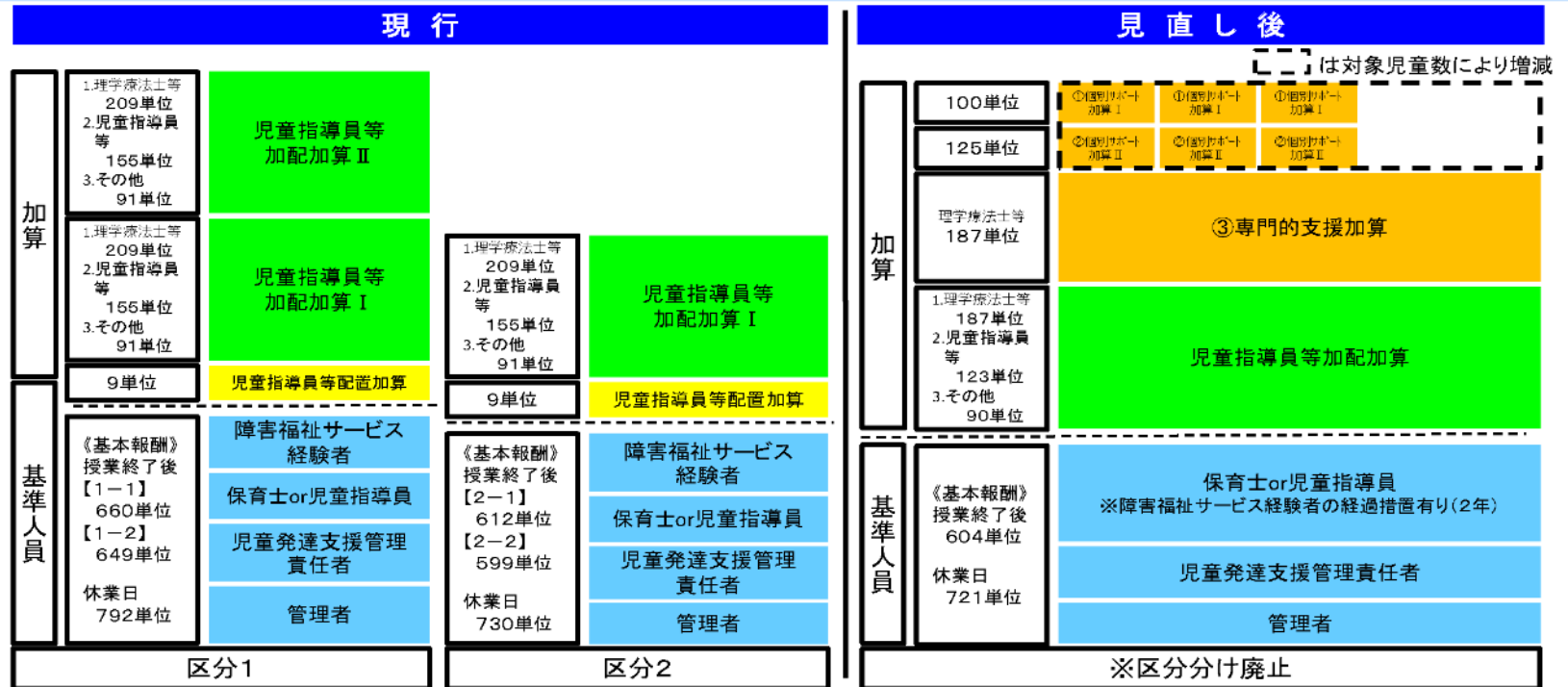
（※）理学療法士、作業療法士、言語聴覚士、心理指導担当職員、国リハ視覚障害学科履修者、5年以上児童福祉事業に従事した保育士・児童指導員を常勤換算で1以上配置した場合に評価
- また、支援の質を向上させるための従業者要件の見直し（障害福祉サービス経験者を廃止）を行う。（経過措置有り）
- さらに、難聴児の早期支援に向けて、児童指導員等加配加算の対象資格に手話通訳士及び手話通訳者を追加。
- 基本報酬及び児童指導員等加配加算の単位数については、経営状況を踏まえ見直し。

現 行		見 直 し 後		
加算	1.理学療法士等 209単位 2.児童指導員等 155単位 3.その他 91単位	児童指導員等加配加算Ⅱ	<div style="border: 1px dashed black; padding: 5px;"> ①個別サポート加算Ⅰ ②個別サポート加算Ⅱ ③個別サポート加算Ⅲ ④個別サポート加算Ⅳ ⑤個別サポート加算Ⅴ ⑥個別サポート加算Ⅵ </div> は対象児童数により増減	
	1.理学療法士等 209単位 2.児童指導員等 155単位 3.その他 91単位	児童指導員等加配加算Ⅰ		
	12単位	児童指導員等配置加算	③専門的支援加算	
基準人員	《基本報酬》 830 単位	障害福祉サービス経験者	《基本報酬》 885 単位	
		保育士or児童指導員		保育士or児童指導員 ※障害福祉サービス経験者の経過措置有り(2年)
		児童発達支援管理責任者		児童発達支援管理責任者
		管理者		管理者

※単位数は主に小学校就学前の障害児に対して支援を行う利用定員10名以下の場合を記載
 ※上記図の高さは単位数とは一致しない

放課後等デイサービスの報酬体系等の見直し

- 放課後等デイサービスについて、現行の事業所を2区分に分けて報酬設定する方法（※1）を改め、より手厚い支援を必要とする子どもに応じて、きめ細かく以下の加算を算定。
 - ① 個別サポート加算Ⅰ：ケアニーズの高い児童（著しく重度および行動上の課題のある児童）への支援を評価
 - ② 個別サポート加算Ⅱ：虐待等の要保護児童等への支援について評価
 - ③ 専門的支援加算：専門的支援を必要とする児童のため専門職の配置を評価（※2）
- 〔（※1）現行は、一定の指標に該当する障害児の数が5割以上である場合を「区分1」、5割未満を「区分2」として、基本報酬を2段階に設定
（※2）理学療法士、作業療法士、言語聴覚士、心理指導担当職員、国リハ視覚障害学科履修者を常勤換算で1以上配置した場合に評価〕
- また、支援の質を向上させるための従業者要件の見直し（障害福祉サービス経験者を廃止）を行う。（経過措置有り）
- さらに、難聴児の早期支援に向けて、児童指導員等加配加算の対象資格に手話通訳士及び手話通訳者を追加する。
- 基本報酬及び児童指導員等加配加算の単位数については、経営状況を踏まえ見直し。



※ 単位数は障害児（重症心身障害児を除く）に対し授業終了後に指定放課後等デイサービスを行う定員10名以下の場合を記載
 ※ 上記図の高さは単位数とは一致しない

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Inquiries

Investor Relations, Welbe, Inc.

Telephone: +81-3-6268-9542

Fax: +81-3-6268-9543

e-mail: ir@welbe.co.jp

Website: <http://corporate.welbe.co.jp/>

