

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.



February 21, 2022

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

Notice of Changes in Shareholder Return Policy and Revision of Dividend Forecast for the Fiscal Year Ending September 2022 and Change in Shareholder Benefit Plan

We hereby announce that we have decided at the board of directors' meeting held on February 21, 2022 to change our policy on shareholder returns and revise our dividend forecast for the fiscal year ending September 2022 and Shareholder Benefit Plan as follows.

1. Changes in Shareholder Return Policy

(1) Reasons for the change

We have been viewing that the return of profits to our shareholders is an important management issue, and we have continued to increase dividends for seven consecutive fiscal years since the fiscal year ended September 2014 in order to improve long-term and comprehensive shareholder returns. In addition, with a profit structure that is resilient to changes in the external environment, long-term and stable growth in earnings is expected in the future. In order to further clarify our shareholder-oriented corporate stance to investors in Japan and overseas, we will make the following changes to our shareholder return policy prior to our upcoming listing on the Prime Market in April of this year, as described in (2) below.

(2) Change

Before Change	After Change
Dividend Payout Ratio 30%	Dividend Payout Ratio 50%

(3) Timing of change

Effective from the fiscal year ending September 2022

2. Revision of Interim Dividends Forecast for Fiscal Year Ending September 2022

(1) Reasons for the revision

The dividend forecast for the fiscal year ending September 30, 2022 was 8.00 yen per share for the interim dividend and 9.00 yen per share for the year-end dividend. In addition to the changes in the shareholder return policy described above, in light of the recent strong performance trend, we have decided to revise the interim dividend to 9.00 yen per share.

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.

(2) Revisions

	Dividends per share		
	End of 2 nd quarter	End of Fiscal year	Total
Dividend forecast (announced on November 5, 2021)	¥ 8.00	¥ 9.00	¥ 17.00
Revised Forecast	¥ 9.00	¥ 9.00	¥ 18.00
Result for Previous fiscal year	¥ 8.00	¥ 9.00	¥ 17.00

3. Changes in Shareholder Benefit Plan

(1) Reasons for the change

We have been carefully examining the shareholder benefit program, which is currently available to shareholders of one share or more, from the perspective of the fair return of profits to shareholders as well as the effectiveness of introducing the benefit in the stock market.

As a result, we will make the following changes to the content as described in (2) below.

(2) Change (Underlined areas indicate changes)

Before Change	After Change
All shareholders, regardless of the number of shares held, will receive <u>1 complimentary ticket</u> to KidZania Japan, of which the Company is an official sponsor.	<u>Shareholders who hold 100 shares (one unit) or more, will receive 2 complimentary tickets</u> to KidZania Japan, of which the Company is an official sponsor.

(3) Timing of change

Applicable to shareholders who hold 100 shares (one unit) or more and whose names are entered or recorded in the Company's shareholder registry as of March 31, 2022.