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March 28, 2022

To whom it may concern

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|----------------|--|
| Company name | Japan Best Rescue System Co., Ltd. |
| Representative | Representative Director Mr. Nobuhiro Sakakibara Stock code:2453 1 st Section of Tokyo Stock Exchange 1 st Section of Nagoya Stock Exchange |
| Inquiry | Director & Executive Officer Mr. Mitsuhiro Wakatsuki |

Announcement on reextending the period of forward delivery for the first Transaction to Acquire Own Shares at the Forward Price

We hereby inform that we have resolved on the extension of the period of forward delivery for the first Transaction to Acquire Own Shares at the Forward Price (hereinafter called the “Transaction”) which we have contracted last year at the board meeting held on March 28, 2022, as follows, relating to “Announcement on determining the content of the first Transaction to Acquire Own Shares at the Forward Price” announced on June 6, 2020, and “Announcement on extending the period of forward delivery for the first Transaction to Acquire Own Shares at the Forward Price” announced on April 19, 2021.

1. Background for the reextending period of forward delivery for the Transaction

We concluded the comprehensive contract to acquire our own shares at the forward price (hereinafter called the “Contract”) and applied for the Transaction on May 22, 2020, and determined the content of the Transaction on June 4, 2020. As the accounting treatment relating to the Transaction to acquire own shares at the forward price, we shall evaluate the share price on a marked-to-market basis on a quarterly basis. In case the share price of our company on the date of such quarterly settlement was higher than that on the previous quarterly settlement date, it is recorded as non-operating income, and in case the share price of our company on the date of such quarterly settlement was lower than that on the previous quarterly settlement date, it is recorded as a non-operating loss. (In concrete terms, the share price of our company at the end of the first quarter for the FY ending September 2022 was JPY 1,052, which was lower than JPY 1,262 at the end of FY ending September 2021, therefore non-operating loss JPY 89 million was recorded for the first quarter settlement for the FY ending September 2022.)

With regard to the Transaction, we have already decided to extend the forward period by one year, as announced in the "Announcement on extending the period of forward delivery for the first Transaction to Acquire Own Shares at the Forward Price" released on April 19, 2021, and decided to extend the forward period by one year. The share price of our company was JPY 1,262 at the end of FY ended September 2021. Since then it was JPY 1,052 at the end of the first quarter for FY ending September 2022 under which we have continued to record non-operating loss, where at we have decided to reextend the period of forward delivery for another one year in order to obtain the opportunity to have non-operating income at the phase of recent share price hike.

In re-extending the Contract, we will continue to consider exit strategies for this Contract, such as the smooth formation of capital and business alliances with companies that have a high affinity with our business and can be expected to generate synergies through sales to business partners and investors, as well as the acquisition of treasury stock as an option to improve shareholder returns and capital efficiency, in order to continue to flexibly adapt our management to changes in the market

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environment.

2. Summary of the Transaction (after reextending the period of forward delivery)

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| (1) Type of transaction | Stock trading by advance payment |
| (2) Settlement method | Net settlement |
| (3) Forward buyer | Our company |
| (4) Forward seller | EVO FUND |
| (5) Target shares | Ordinary shares of our company (security code:2453) |
| (6) Number of target shares | 300,000shares(note1) (0.88% of the total number of voting rights of our company as of September 30, 2021) |
| (7) Forward price | JPY 836.4230 |
| (8) Date of contract | May 22, 2020 |
| (9) Date of commencing the calculation of Benchmark Price at the time of termination | April 18, 2023 |
| (10) Maturity | June 2, 2023 However, the maturity date shall be able to be extended subject to the discussion and agreement by our company and EVO FUND. |
| (11) Maturity settlement date | 10 business days after the maturity date or 10 business days after any other date agreed by our company and EVO FUND (not including the day) |

(Note1) The total number of target shares out of each Transaction based on the Contract shall be up to 600,000 shares. As for the second Transaction to Acquire Own Shares at the Forward Price which we have separated from the Transaction, the number of target shares is 174,800 and the maturity date is September 20, 2022.

3. Future Outlook

We assume that the impact on our business from the Transaction shall be minor. However, in case any event which should be disclosed occurs in the future, we will announce it as soon as it is clarified.