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.

April 19, 2021

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 (TEL: +81-52-212-9908)

Announcement on extending 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 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 April 19, 2021 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.

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

We concluded the comprehensive contract to acquire 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 marked-to-market basis on a quarterly basis. In case that the share price of our company on the date of such quarterly settlement is higher than that on previous quarterly settlement date, it is recorded as non-operating income. In case that the share price of our company on the date of such quarterly settlement is lower than that on previous quarterly settlement date, it is recorded as non-operating loss. (In concrete terms, the share price of our company at the end of second quarter for the FY ending September 2021 was JPY 846, which was lower than JPY 900 at the end of first quarter for FY ending September 2021, therefore non-operating loss shall be recorded for the second quarter settlement for the FY ending September 202.)

The share price of our company was JPY 1,045 at the end of FY ending September 2020. Since then it was JPY 900 at the end of first quarter for FY ending September 2021 and JPY 846 at the end of second quarter for FY ending September 2021, under which we have continued to record non-operating loss, where at we have decided to extend 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.

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Furthermore, we have reached the conclusion that it is reasonable to extend the period of forward delivery in order to smoothly execute the capital and/or business alliance with the companies with which we can expect high affinity and synergy with our business by selling our shares to such business alliance partners and investors, which was one of the criteria at the time of concluding the Contract.

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

(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	300,000shaes (note 1) (0.97 % of the total number of voting rights of our company as of March 31, 2020)
(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	May 6, 2022
(10)	Maturity	June 3, 2022 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)

（Note 1） 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 separately from the Transaction, the number of target shares is 174,800 and the maturity date is September 17, 2021.

3. Future Outlook

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