Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Securities Code: 2453
December 6, 2022

To Shareholders:

Nobuhiro Sakakibara,
Representative Director
Japan Best Rescue System Co., Ltd.
10-20, Nishiki 1-chome, Naka-ku, Nagoya-shi

Notice of the 26th Ordinary General Meeting of Shareholders

We are pleased to announce the 26th Ordinary General Meeting of Shareholders (the "Meeting") of Japan Best Rescue System Co., Ltd. (the "Company"), which will be held as indicated below.

To prevent the spread of the novel coronavirus disease (COVID-19), you are asked to refrain from attending the Meeting in person if possible and, instead, to exercise your voting rights beforehand in writing (by mail) or via the Internet, etc.

To exercise your voting rights in writing (by mail) or via the Internet, etc., please review the attached Reference Documents for the General Meeting of Shareholders and exercise your voting rights no later than 6:30 p.m. (JST) on Wednesday, December 21, 2022.

[In writing (by mail)]

Please indicate your approval or disapproval of the proposals on the enclosed voting form, and return it to us by the voting deadline above.

[Via the Internet, etc.]

Please refer to the "Guide for exercise of voting rights" (Japanese only) and exercise your voting rights by the voting deadline above.

1. Date and Time: 10:00 a.m., Thursday, December 22, 2022 (Reception desk will open at 9:00 a.m.)

2. Venue: Rose Room, 5F, ANA Crowne Plaza Hotel Grand Court Nagoya
1-1, Kanayama-cho 1-chome, Naka-ku, Nagoya-shi
*** This year, no gifts will be offered to shareholders attending the Meeting. Your understanding is greatly appreciated.**

3. Objectives of the Meeting

Reports

1. The Business Report and the Consolidated Financial Statements for the 26th fiscal year (from October 1, 2021 to September 30, 2022), and the report of audit of the Consolidated Financial Statements by the Accounting Auditor and the Audit & Supervisory Committee
2. The Non-consolidated Financial Statements for the 26th fiscal year (from October 1, 2021 to September 30, 2022)

Resolutions

Proposal No. 1: Appropriation of Surplus

Proposal No. 2: Partial Amendments to the Articles of Incorporation

Proposal No. 3: Election of Five (5) Directors (Excluding Directors Who Are Audit & Supervisory Committee Members)

Proposal No. 4: Election of One (1) Substitute Director Who Is an Audit & Supervisory Committee Member

When you attend the Meeting in person, you are kindly requested to present the enclosed voting form at the reception desk.

Of the documents to be provided, information concerning the following items is not included in the documents provided with this Notice, but is posted on the Company's website in Japanese only (URL: https://www.jbr.co.jp/en/), pursuant to laws and regulations and Article 15 of the Company's Articles of Incorporation.

- Business Report "Company Structure and Policies"
- Consolidated Financial Statements "Consolidated Statement of Changes in Shareholders' Equity" and "Notes to the Consolidated Financial Statements"
- Non-consolidated Financial Statements "Non-consolidated Statement of Changes in Shareholders' Equity" and "Notes to the Non-consolidated Financial Statements"

The documents attached to this Notice are a part of the Consolidated Financial Statements and the Non-consolidated Financial Statements audited by the Accounting Auditor in preparing its audit reports, as well as a part of the Business Report, Consolidated Financial Statements or the Non-consolidated Financial Statements audited by the Audit & Supervisory Committee in preparing their audit reports.

If any revisions are made to the Business Report, Consolidated Financial Statements, Non-consolidated Financial Statements, and the Reference Documents for the General Meeting of Shareholders included in this Notice, revised contents will be presented on the Company's website (URL: https://www.jbr.co.jp/en/).

<The Company's Measures to Prevent the Spread of COVID-19>

- Hand sanitizer will be provided near the entrance of the venue for use by shareholders.
- You will be asked to have your temperature taken with a non-contact thermometer, and if it appears you have a fever or are feeling unwell, you may be asked to refrain from entering the venue.
- To prevent the spread of infection, the room has a limited number of seats to allow for more space between seats. As a result, it is possible that not everyone who comes to the Meeting will be able to enter the venue.
- The Company's executives who will take the podium and organizing staff members will wear masks.
- The Company is investigating ways to progress the proceedings of the Meeting more smoothly than in previous years.
- **This year, no gifts will be offered to shareholders attending the Meeting.**

<Requests to Shareholders>

- Regarding the exercise of voting rights at the Meeting, from the perspective of preventing the spread of infection, **you are asked to refrain from attending the Meeting in person if possible and, instead, consider exercising your voting rights in writing (by mail) or via the Internet, etc.**
- For seniors, people with preexisting medical conditions, pregnant women or people accompanying infants, please consider abstaining from attending the Meeting.
- Shareholders attending the Meeting in person are kindly requested to wear a mask before entering the venue.
- We may revise the measures outlined above depending on the situation regarding the spread of the infection and announcements by the government or other institutions ahead of the Meeting. We would therefore ask that you check for information regarding this on the Company's website (https://www.jbr.co.jp/en/).

Reference Documents for the General Meeting of Shareholders

Proposals and References

Proposal No. 1: Appropriation of Surplus

The Company proposes the appropriation of surplus as follows:

Matters concerning term-end dividends

We recognize returning profits to our shareholders is one of our important management tasks. To further enhance returns to our shareholders, our basic policy is to pay a stable ordinary dividend of ¥18 per share (¥9 per share at the end of the first half and ¥9 per share at the end of the fiscal year) and when the dividend calculated based on a payout ratio of 50% exceeds ¥18, we consider whether or not to pay the difference as a special, performance-linked dividend at the end of the fiscal year.

Accordingly, the Company proposes to pay term-end dividends for the 26th fiscal year of ¥9 per share.

1) Type of dividend property

   To be paid in cash.

2) Matter concerning allotment of dividend property to shareholders and its total amount

   The Company proposes to pay a dividend of ¥9 per share of common stock of the Company.

   In this event, the total amount of dividends will be ¥300,934,575.

3) Effective date of dividends from surplus

   The effective date of dividends shall be December 23, 2022.

Proposal No. 2: Partial Amendments to the Articles of Incorporation

1. Reasons for proposal

(1) Following the Company's merger with its subsidiaries ACTCALL INC. and TSUNAGU CO., which were dissolved in an absorption-type merger with the Company as the surviving company on October 1, 2022, the Company proposes to amend Article 2 (Purpose) to add new businesses.

(2) Since the revised provisions provided for in the proviso to Article 1 of the Supplementary Provisions of the Act Partially Amending the Companies Act (Act No. 70 of 2019) came into force on September 1, 2022, and a system for providing informational materials for the general meeting of shareholders in electronic format was introduced, the Company proposes to make the following changes to its Articles of Incorporation.

1) Since the Company is obligated to stipulate in its Articles of Incorporation that it will take measures for providing information that constitutes the content of reference documents for the general meeting of shareholders, etc. in electronic format, Article 15 (Measures, Etc. for Providing Information in Electronic Format), paragraph 1 in "Proposed Amendments" will be newly established.

2) Among items for which the measures for providing information that constitutes the content of reference documents for the general meeting of shareholders, etc. in electronic format will be taken, because the Company may limit the scope of items to be stated in the paper-based documents to be delivered to shareholders who requested the delivery of paper-based documents to the scope designated by the Ministry of Justice Order, Article 15 (Measures, Etc. for Providing Information in Electronic Format), paragraph 2 in "Proposed Amendments" will be newly established.

3) Since the provisions for Article 15 (Internet Disclosure and Deemed Provision of Reference Documents for the General Meeting of Shareholders, Etc.) in the current Articles of Incorporation will no longer be required after the introduction of the system for providing informational materials for the general meeting of shareholders in electronic format, they will be deleted.

4) Supplementary provisions will be established regarding the effect of the above deleted provisions. These supplementary provisions shall be deleted after the term elapses.

* Accompanying the enforcement of the revised provisions provided for in the proviso to Article 1 of the Supplementary Provisions of the Act Partially Amending the Companies Act (Act No. 70 of 2019) on September 1, 2022, the provisions to take measures for providing information that constitutes the content of reference documents for the general meeting of shareholders, etc. in electronic format were deemed to have been established in the Company's Articles of Incorporation on September 1, 2022, in accordance with the provisions of Article 10, paragraph (2) of the Act on Arrangement of Relevant Acts Incidental to the Enforcement of the Act Partially Amending the Companies Act (Act No. 71 of 2019).

2. Details of proposed amendments

The details of the proposed amendments are as follows.

(Underlined portions indicate the proposed amendments.)

Current Articles of Incorporation	Proposed Amendments
(Purpose) Article 2. The purpose of the Company shall be to engage in the following business activities:	(Purpose) Article 2. (Unchanged)

Current Articles of Incorporation	Proposed Amendments
1.–8. (Omitted)	1.–8. (Unchanged)
(New provision)	9. Business of electrical work
(New provision)	10. Business of telecommunications work
9.–44. (Omitted)	11.–46. (Unchanged)
(Internet Disclosure and Deemed Provision of Reference Documents for the General Meeting of Shareholders, Etc.)	(Deleted)
Article 15. When the Company convenes a general meeting of shareholders, if it discloses information that is to be stated or presented in the reference documents for the general meeting of shareholders, business report, non-consolidated financial statements and consolidated financial statements through the Internet in accordance with the provisions prescribed by the Ministry of Justice Order, it may be deemed that the Company has provided this information to shareholders.	
(New provision)	(Measures, Etc. for Providing Information in Electronic Format) Article 15. 1. When the Company convenes a general meeting of shareholders, it shall take measures for providing information that constitutes the content of reference documents for the general meeting of shareholders, etc. in electronic format. 2. Among items for which the measures for providing information in electronic format will be taken, the Company may exclude all or some of those items designated by the Ministry of Justice Order from statements in the paper-based documents to be delivered to shareholders who requested the delivery of paper-based documents by the record date of voting rights.
Supplementary Provisions	Supplementary Provisions
(Transitional Measures Concerning Exemption of Audit & Supervisory Board Members From Liability)	(Transitional Measures Concerning Exemption of Audit & Supervisory Board Members From Liability)
(Omitted)	Article 1. (Unchanged)
(New provision)	(Transitional Measures Concerning Measures, Etc. for Providing Information in Electronic Format) Article 2. 1. Article 15 (Internet Disclosure and Deemed Provision of Reference Documents for the General Meeting of Shareholders, Etc.) in the pre-amended Articles of Incorporation shall remain in force with respect to general meetings of shareholders whose date is within six months from September 1, 2022, which is the date of enforcement of the revised provisions provided for in the proviso to Article 1 of the Supplementary Provisions of the Act Partially Amending the Companies Act (Act No. 70 of 2019) (hereinafter referred to as the "Date of Enforcement"). 2. This Article shall be deleted on the date when six months have elapsed from the Date of Enforcement or three months have elapsed from the date of the general meeting of shareholders in the preceding paragraph, whichever is later.

Proposal No. 3: Election of Five (5) Directors (Excluding Directors Who Are Audit & Supervisory Committee Members)

The terms of office of all five Directors (excluding, however, Directors who are Audit & Supervisory Committee Members; applicable to the rest of this proposal) will expire at the conclusion of this Meeting. In that regard, the Company proposes to elect five Directors.

The candidates for Director are as follows:

Candidate No.	Name	Current position	Candidate attributes		
1	Nobuhiro Sakakibara	Representative Director	Reelection		
2	Mitsuhiro Wakatsuki	Director	Reelection		
3	Norio Shiraishi	Director	Reelection	Outside	Independent
4	Housei Iwamura	Director	Reelection	Outside	Independent
5	Akio Hamaji	Director	Reelection	Outside	Independent

Reelection: Candidate for Director to be reelected

Outside: Candidate for Outside Director

Independent: Independent officer as defined by the securities exchanges

Candidate No.	Name (Date of birth)	Career summary, position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
1	Nobuhiro Sakakibara (March 22, 1967)	Apr. 1989 Joined ACROSS Co., Ltd. Jan. 1994 Established NOA, Ltd., Director Feb. 1997 Established Japan Motorcycle Road Service Co., Ltd. (currently the Company), Representative Director (current position) Apr. 2004 Director, SECOM WIN CO., LTD. Nov. 2008 Director, Japan Small Amount & Short Term Insurance Co., Ltd. (current position) May 2017 Director, JBR ANSHIN WARRANTY Co., Ltd. (currently Japan Warranty Support Co., Ltd) (Significant concurrent positions outside the Company) Director, Japan Small Amount & Short Term Insurance Co., Ltd.	9,564,700
	(Reasons for nomination) Nobuhiro Sakakibara has taken command of management for many years as president of the Company and demonstrated strong leadership while aiming to enhance corporate value. Because of this, coupled with his considerable experiences as a corporate business manager and excellent character and insights, the Company has nominated him for another term as a candidate for Director.		

Candidate No.	Name (Date of birth)	Career summary, position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
2	Mitsuhiro Wakatsuki (April 4, 1965)	Apr. 1989 Joined The Shizuoka Bank, Ltd. Oct. 1996 Joined Tohmatsu & Co. (currently Deloitte Touche Tohmatsu LLC) Feb. 2001 Director, Tohmatsu Consulting Co., Ltd. (currently Deloitte Tohmatsu Consulting LLC) Mar. 2004 President and Representative Director, Project A Co., Ltd. Feb. 2007 Managing Director, Advanced Communications Co., Ltd. Oct. 2010 Director, General Manager of Administration Division, SWEETSTYLE Co., Ltd. Mar. 2012 President and Representative Director, SWEETSTYLE Co., Ltd. Jan. 2017 Executive Officer and Chief of Corporate Platform Company, the Company June 2017 Director, Japan Small Amount & Short Term Insurance Co., Ltd. (current position) Dec. 2017 Director, Executive Officer and Chief of Corporate Platform Company, the Company Dec. 2018 Director, JBR ANSHIN WARRANTY Co., Ltd. (currently Japan Warranty Support Co., Ltd) (current position) Sept. 2021 Director, ACTCALL INC. Apr. 2022 Director and Executive Officer, the Company (current position) (Significant concurrent positions outside the Company) Director, Japan Small Amount & Short Term Insurance Co., Ltd. Director, JBR ANSHIN WARRANTY Co., Ltd. (currently Japan Warranty Support Co., Ltd)	5,700
	(Reasons for nomination) Because Mitsuhiro Wakatsuki has served multiple companies as director, is well-versed in corporate management, and has considerable experiences and knowledge gained through involvement in management consultant operations, the Company has nominated him as a candidate for Director.		

Candidate No.	Name (Date of birth)	Career summary, position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
3	Norio Shiraishi (January 23, 1967)	Aug. 1990 Joined Pasona Japan Inc. (currently Randstad K.K.) Mar. 1996 Established Business Coop Inc. (currently Benefit One Inc.), Director June 2000 President & COO, Benefit One Inc. Jan. 2012 Outside Director, J.S.B. Co., Ltd. (current position) Mar. 2012 Director, Benefit one Solutions Inc. May 2012 Director, Benefit One Healthcare Inc.; Director, Benefit One Shanghai Inc. (current position) Nov. 2012 Director/Chair of the Board, BENEFIT ONE USA, INC. (current position) Aug. 2013 Director, Pasona Group Inc. Oct. 2013 Director, BENEFIT ONE ASIA PTE. LTD. (currently BENEFIT ONE INTERNATIONAL PTE. LTD.) (current position) Jan. 2014 Director, BENEFIT ONE (THAILAND) COMPANY LIMITED (current position) Dec. 2016 Director, REWARDZ PRIVATE LIMITED (current position) Outside Director, the Company (current position) June 2017 Director, PT. BENEFIT ONE INDONESIA (current position) Apr. 2021 President & COO, Audit Division, Benefit One Inc. Apr. 2022 President & COO, responsible for Audit Division, Payment Division, and Business Promotion Department, Benefit One Inc. (current position) (Significant concurrent positions outside the Company) President & COO, responsible for Audit Division, Payment Division, and Business Promotion Department, Benefit One Inc. Outside Director, J.S.B. Co., Ltd. Director, Benefit One Shanghai Inc. Director/Chair of the Board, BENEFIT ONE USA, INC. Director, BENEFIT ONE INTERNATIONAL PTE. LTD. Director, BENEFIT ONE (THAILAND) COMPANY LIMITED Director, PT. BENEFIT ONE INDONESIA Director, REWARDZ PRIVATE LIMITED	100,000
	(Reasons for nomination and outline of expected roles) Because Norio Shiraishi has served multiple companies as director, has considerable experiences and extensive insights gained from his duties as a business manager over a long time, and is well-versed in corporate management, the Company has nominated him for another term as a candidate for Outside Director. If he is elected, the Company expects that he will continue to utilize his considerable experiences as a business manager over a long time to provide valuable advice for achieving sustainable growth and increasing the corporate value of the Company, and supervise the Company's management.		

Candidate No.	Name (Date of birth)	Career summary, position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
4	Housei Iwamura (September 2, 1968)	Oct. 1993 Joined Ito Accounting Office Apr. 1997 Registered as Certified Public Accountant July 2000 Established Iwamura Certified Public Accountant Office, Director (current position) Apr. 2004 Outside Audit & Supervisory Board Member, the Company Nov. 2004 Outside Audit & Supervisory Board Member, Cab Co., Ltd. (current position) Aug. 2006 Established Audit Firm Ambitious, Representative Mar. 2008 Outside Audit & Supervisory Board Member, BRONCO BILLY Co., Ltd. (current position) Oct. 2008 Outside Audit & Supervisory Board Member, Brass Corporation (current position) Oct. 2015 Outside Audit & Supervisory Board Member, Cab Holdings Co., Ltd. (current position) Dec. 2016 Outside Director, the Company (current position) Feb. 2017 Outside Audit & Supervisory Board Member, J Supply Co., Ltd. (current position) Outside Audit & Supervisory Board Member, URS Co., Ltd. (current position) July 2019 Representative, Cosmos & Co. (current position) (Significant concurrent positions outside the Company) Director, Iwamura Certified Public Accountant Office Representative, Cosmos & Co. Outside Audit & Supervisory Board Member, BRONCO BILLY Co., Ltd. Outside Audit & Supervisory Board Member, Cab Holdings Co., Ltd. Outside Audit & Supervisory Board Member, Cab Co., Ltd. Outside Audit & Supervisory Board Member, J Supply Co., Ltd. Outside Audit & Supervisory Board Member, URS Co., Ltd. Outside Audit & Supervisory Board Member, Brass Corporation	—
	(Reasons for nomination and outline of expected roles) Because Housei Iwamura has served multiple companies concurrently as outside audit & supervisory board member in his capacity as certified public accountant, and gained considerable experiences and track record as well as extensive knowledge and insights, the Company has nominated him for another term as a candidate for Outside Director. Although he does not have experience of being directly involved in corporate management except as an outside officer, the Company judges that he will be able to perform his duties appropriately as Outside Director for aforementioned reasons. If he is elected, the Company expects that he will continue to utilize his considerable experiences as an expert in finance and accounting, gained through many years of practical experience as a certified public accountant, to provide valuable advice for achieving sustainable growth and increasing the corporate value of the Company, and supervise the Company's management.		

Candidate No.	Name (Date of birth)	Career summary, position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
5	Akio Hamaji (July 13, 1954)	Apr. 1979 Joined Mitsubishi Mining & Cement Co., Ltd. (currently Mitsubishi Materials Corporation) June 2009 Operating Officer and General Manager of Corporate Planning Div., Mitsubishi Materials Corporation June 2010 Managing Executive Officer and General Manager of Corporate Planning Div., Mitsubishi Materials Corporation Apr. 2011 Managing Executive Officer and General Manager of Corporate Strategy Div., Mitsubishi Materials Corporation June 2012 Managing Director, Mitsubishi Materials Corporation Apr. 2015 Executive Vice President, Mitsubishi Materials Corporation Apr. 2016 President, Mitsubishi Aluminum Co., Ltd. Dec. 2019 Outside Director, the Company (current position) June 2020 External Director, Sumitomo Heavy Industries, Ltd. (current position) (Significant concurrent positions outside the Company) External Director, Sumitomo Heavy Industries, Ltd.	—
	(Reasons for nomination and outline of expected roles) Because Akio Hamaji has considerable experiences and extensive insights gained from his duties as a business manager over a long time, and is well-versed in corporate management, the Company has nominated him for another term as a candidate for Outside Director. If he is elected, the Company expects that he will continue to utilize his considerable experiences as a business manager over a long time to provide valuable advice for achieving sustainable growth and increasing the corporate value of the Company, and supervise the Company's management.		

Notes:
1. All candidates do not have any special interest with the Company.
2. The number of the Company's shares owned by each candidate does not include the number of shares owned through the officer stock ownership association of the Company.
3. Norio Shiraishi, Housei Iwamura and Akio Hamaji are candidates for Outside Director.
4. Norio Shiraishi, Housei Iwamura and Akio Hamaji are currently Outside Directors of the Company. As of the conclusion of the Meeting, the terms of office as Outside Directors of Norio Shiraishi and Housei Iwamura will have been six years, and the term of office as Outside Director of Akio Hamaji will have been three years.
5. Norio Shiraishi, Housei Iwamura and Akio Hamaji satisfy the requirements for an independent officer as provided for by Tokyo Stock Exchange, Inc. and Nagoya Stock Exchange, Inc., and the Company has submitted notification to both exchanges concerning their appointment as independent officers. If the reelection of each candidate is approved, the Company plans for each one's designation as independent officer to continue.
6. The Company has entered into contracts with Norio Shiraishi, Housei Iwamura and Akio Hamaji to limit their liability for damages under Article 423, paragraph (1) of the Companies Act pursuant to the provisions of Article 427, paragraph (1) of the same Act. The maximum amount of liability for damages under these contracts is the minimum liability amount provided for under Article 425, paragraph (1) of the Companies Act. If the reelection of each candidate is approved, the Company intends to continue the same contract with each of them.
7. The Company has entered into a directors and officers liability insurance policy with an insurance company as provided for in Article 430-3, paragraph (1) of the Companies Act, and if each candidate is elected and assumes office as Director, they will be included as an insured under this insurance policy. The insureds under the policy include all the Company's Directors and Executive Officers, etc., and the insurance premiums are not borne by the insureds.

   Under the terms of this insurance policy, the insurance company covers damages that may arise from the insured's assumption of liability incurred in the course of the performance of their duties, or receipt of claims pertaining to the pursuit of such liability. In addition, the policy is renewed annually. Moreover, when the policy is renewed, the Company plans to renew the policy with the same terms.

Furthermore, this insurance policy contains a coverage exclusion in cases where the Company itself pursues a claim for damages from an insured and, by setting a limit for the amount covered, measures have been put into place to ensure that the proper performance of duties of insureds is not impaired.

Proposal No. 4: Election of One (1) Substitute Director Who Is an Audit & Supervisory Committee Member

The Company proposes to elect one (1) substitute Director who is an Audit & Supervisory Committee Member in advance as a substitute for Outside Director who is an Audit & Supervisory Committee Member in case the number of Directors who are Audit & Supervisory Committee Members falls short of the number stipulated in laws and regulations.

The Company has obtained the consent of the Audit & Supervisory Committee for this proposal.

The candidate for substitute Director who is an Audit & Supervisory Committee Member is as follows:

Name	Current position	Candidate attributes	
Moyuru Goto	–	Outside	Independent

Outside: Candidate for Outside Director

Independent: Candidate for independent officer as defined by the securities exchanges

Name (Date of birth)	Career summary, position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
Moyuru Goto (May 9, 1971)	Oct. 2004 Registered as Attorney at Law Oct. 2008 Joined Takeo Goto Law Office (currently Goto/Suzuki Law Office) July 2015 Outside Director, MICS CHEMICAL CO., LTD. (current position) Jan. 2018 Partner, Goto/Suzuki Law Office (current position) (Significant concurrent positions outside the Company) Partner, Goto/Suzuki Law Office Outside Director, MICS CHEMICAL CO., LTD.	—
(Reasons for nomination and outline of expected roles) Moyuru Goto has considerable experiences and extensive insights as an attorney at law. The Company expects that her experience and knowledge will strengthen the Company's auditing system and that she will provide objective and neutral advice and recommendations from a broad perspective, and thus nominates her as a candidate for substitute Outside Director who is an Audit & Supervisory Committee Member. Although Moyuru Goto does not have experience of being directly involved in corporate management except as an outside officer, she is well-versed in corporate legal affairs as an attorney at law, and the Company judges that she will be able to perform her duties appropriately as Outside Director who is an Audit & Supervisory Committee Member.		

Notes:
1. Moyuru Goto's name in the family register is Moyuru Kobori.
2. Moyuru Goto does not have any special interest with the Company.
3. Moyuru Goto is a candidate for substitute Outside Director who is an Audit & Supervisory Committee Member.
4. Moyuru Goto satisfies the requirements for an independent officer as provided for by Tokyo Stock Exchange, Inc. and Nagoya Stock Exchange, Inc., and the Company plans to submit notification concerning her appointment as an independent officer if she is appointed as a Director who is an Audit & Supervisory Committee Member.
5. If Moyuru Goto is appointed as a Director who is an Audit & Supervisory Committee Member, the Company intends to enter into a contract with her to limit her liability for damages under Article 423, paragraph (1) of the Companies Act pursuant to the provisions of Article 427, paragraph (1) of the same Act. The maximum amount of liability for damages under this contract shall be the minimum liability amount provided for under Article 425, paragraph (1) of the Companies Act.
6. The Company has entered into a directors and officers liability insurance policy with an insurance company as provided for in Article 430-3, paragraph (1) of the Companies Act. The insureds under the policy include all the Company's Directors and Executive Officers, etc., and the insurance premiums are not borne by the insureds. If Moyuru Goto is appointed as a Director who is an Audit & Supervisory Committee Member, she will be included as an insured under this insurance policy.

   Under the terms of this insurance policy, the insurance company covers damages that may arise from the insured's assumption of liability incurred in the course of the performance of their duties, or receipt of claims pertaining to the pursuit of such liability. In addition, the policy is renewed annually. Moreover, when the policy is renewed, the Company plans to renew the policy with the same terms.

Furthermore, this insurance policy contains a coverage exclusion in cases where the Company itself pursues a claim for damages from an insured and, by setting a limit for the amount covered, measures have been put into place to ensure that the proper performance of duties of insureds is not impaired.

[References]

<Directors (excluding Directors who are Audit & Supervisory Committee Members) and Directors who are Audit & Supervisory Committee Members after the 26th Ordinary General Meeting of Shareholders on December 22, 2022 (planned)>

The Company has identified the skills of the Board of Directors as a whole (knowledge, experience, and abilities particularly expected from Directors) that are necessary for the sustainable growth and medium- to long-term enhancement of corporate value of the Company, as shown in the following skills matrix.

Name	Position	Particularly expected knowledge, experience, and abilities										Skills required based on the nature of the business	
		Attributes	Corporate management	Sustainability	IR	Finance and accounting	Investment and M&A	Organization and human resources	Governance	Innovation	Legal and risk management	Internatio-nalization	Sales and marketing
Nobuhiro Sakakibara	Representative Director		●							●			●
Mitsuhiro Wakatsuki	Director and Executive Officer				●		●	●	●		●		
Norio Shiraishi	Director	Outside Indepen-dent	●		●					●		●	●
Housei Iwamura	Director	Outside Indepen-dent	●			●	●		●				
Akio Hamaji	Director	Outside Indepen-dent	●	●	●		●				●		
Masakatsu Sawada	Director (Full-Time Audit & Supervisory Committee Member)				●						●		
Tetsuro Yoshioka	Director (Audit & Supervisory Committee Member)	Outside Indepen-dent	●	●									
Hiroyuki Oshida	Director (Audit & Supervisory Committee Member)	Outside Indepen-dent	●			●	●	●	●				

Note: The above list does not represent all the knowledge, experience, abilities, etc. possessed by each Director.