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November 13, 2023

To whom it may concern

Company name Japan Best Rescue System Co., Ltd.
Representative Representative Director
Mr. Nobuhiro Sakakibara
Stock code: 2453
Prime Market, Tokyo Stock Exchange
Premier Market, Nagoya Stock Exchange
Inquiry Director & Executive Officer
Mr. Mitsuhiro Wakatsuki

Notice Regarding Dividends of Surplus (No Dividend Payout) and Abolishment of Shareholder Special Benefit Plan

As stated in the "Notice Regarding Implementation of MBO and Recommendation to Tender" separately announced today at the Board of Directors meeting held today, Japan Best Rescue System Co., Ltd. (the "Company") has resolved to revise the dividend for the , 2023 and not pay year-end dividend for the fiscal year ending September 2023, September 30, 2023 as the record date, and abolish the shareholder benefit system from the fiscal year ending September 2024 on the condition that the Tender Offer is successful, considering the tender offer by MBKP Vega K.K. and MBKP Altair K.K. (collectively referred to as the "Tender Offerors") for the Company's ordinary shares ("Company's Ordinary Shares") and stock acquisition rights as a part of a management buyout (MBO) (Note) is scheduled to be held and would like to inform you as follows:

(Note) The Management Buy Out (MBO) refers to a transaction in which tender offerors make a tender offer based on an agreement with the Company's officers and shares interests with the Company's officers.

1. Regarding Dividends of Surplus (No Dividend Payout)

(1) Dividends (No Dividend Payout)

	Resolution	Previous Forecast(Announced Aug. 7,2023)	Dividend for the fiscal year, ended September 30, 2022
Record date	September 30, 2023	September 30, 2023	September 30, 2022
Dividends per share	JPY 0.00	JPY 9.00	JPY 9.00
Total amount of dividends	-	-	JPY 300.934million
Effective date	-	-	December 23, 2022
Dividend resource	-	-	Profit surplus

(2) Reason

The Company resolved to express its opinion in support of the Tender Offer at the Board of Directors meeting held today and to recommend that the Company's shareholders and stock acquisition rights holders apply for the Tender Offer. Please note

that this resolution of the Board of Directors meeting was made on the premise that the Company's shares are scheduled to be delisted through the Tender Offer and the series of subsequent procedures (Please refer to “Notice Regarding Implementation of MBO and Recommendation to Tender” separately announced today for detail). The Company aims to secure internal reserves necessary for future business development and strengthening of the management structure and have basic policy to pay stable and continuous dividends to shareholders in accordance with the company's performance. However, according to the Tender Offerors, since the purchase price in the Tender Offer has been comprehensively judged and determined on the premise that no year-end dividend will be paid with September 30, 2023 as the record date, and not to pay a year-end dividend for the fiscal year at the board of directors meeting held today, taking into account the subsequent buying and selling status of the company's shares although the final date for the entitlement to year-end dividends has passed.

(Reference : Breakdown of annual dividend)

Record date	Dividend Per Share (yen)		
	At the end of first half fiscal year	At the end of full fiscal year	Annual
Actual for the current period	JPY 9.00	JPY 0.00	JPY 9.00
Actual results for the previous period (FY ending September 2022)	JPY 9.00	JPY 9.00	JPY 18.00

2. Abolition of shareholder benefit system

At the Board of Directors meeting held today, The Company resolved to abolish the shareholder benefit program that had been implemented with March 31st of each year as the record date, subject to the completion of the Tender Offer at the Board of Directors meeting held today. As a result, if the Tender Offer is successful, the Company will provide shareholder benefits to shareholders who are listed or recorded in the shareholder register as of March 31, 2023, and who hold 100 shares (one unit) or more of our company's shares this system will be abolished after this.