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【Cover】

【Document to be filed】	Extraordinary Report
【Filing to】	Director-General of the Kinki Local Finance Bureau
【Date of filing】	February 6, 2025
【Company name (Japanese)】	日本金銭機械株式会社
【Company name (English)】	JAPAN CASH MACHINE CO., LTD.
【Title and name of representative】	Yojiro Kamihigashi, President and Representative Director
【Location of head office】	2-11-18, Nambanaka, Naniwa-ku, Osaka
【Telephone number】	+81-6-6643-8400 (Main)
【Contact person】	Tsuyoshi Takagaki, Executive Director and Senior Executive Officer, Executive General Manager of Corporate Planning Division
【Place of contact】	2-11-18, Nambanaka, Naniwa-ku, Osaka
【Telephone number】	+81-6-6643-8400 (Main)
【Contact person】	Tsuyoshi Takagaki, Executive Director and Senior Executive Officer, Executive General Manager of Corporate Planning Division
【Place where the document to be filed is available for public inspection】	Tokyo Stock Exchange, Inc. (2-1, Nihombashi-kabutocho, Chuo-ku, Tokyo)

1. Reason for Filing the Extraordinary Report

At the meeting of the Board of Directors held on February 6, 2025 (hereinafter referred to as the "Allocation Resolution Date"), Japan Cash Machine Co., Ltd. (hereinafter referred to as the "Company") resolved to dispose of treasury shares (hereinafter referred to as the "Allocated Shares") under the Employee Stock Ownership Association Incentive Plan (hereinafter referred to as the "Plan"). This disposal of treasury shares (hereinafter referred to as the "Treasury Share Disposal") will be conducted by allocating the shares to the Japan Cash Machine Employee Stock Ownership Association (hereinafter referred to as the "ESOA"). The Company hereby files this Extraordinary Report pursuant to Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 2, Item 2 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs.

2. Contents of Report

(1) Stock Symbol

Common Stock of Japan Cash Machine Co., Ltd.

(2) Number of Shares to be Disposed

165,500 shares

(Note) The number of shares to be disposed of has been calculated based on the assumption that 500 shares will be granted to each of the 331 employees of the Company and its wholly owned subsidiaries, representing the maximum number of individuals eligible under the Plan as of the date of submission of this Extraordinary Report. The final number of shares to be disposed of will be determined based on the actual number of employees of the Company and its wholly owned subsidiaries who agree to participate in the Plan, following the completion of promotional activities for employees who are not yet members of the ESOA and confirmation of the agreement to the Plan among the ESOA members (hereinafter referred to as the "Eligible Employees").

(3) Disposal Price and Amount to be Incorporated into Capital

(i) Disposal Price: 1,168 yen

(ii) Amount to be Incorporated into Capital: Not applicable

(Note) The disposal price represents the payment amount under the Companies Act for the Treasury Share Disposal and has been set at 1,168 yen, which is the closing price of the Company's common stock on the Tokyo Stock Exchange Prime Market on the business day immediately preceding the Allocation Resolution Date. Since the offering covered by this Extraordinary Report is conducted through the disposal of treasury shares, the payment amount will not be incorporated into capital.

(4) Total Disposal Value and Total Amount to be Incorporated into Capital

(i) Total Disposal Value: 193,304,000 yen

(ii) Total Amount to be Incorporated into Capital: Not applicable

(Note 1) The total disposal value represents the amount calculated based on the assumption that 500 shares will be granted to each of the 331 employees of the Company and its wholly owned subsidiaries, which represents the maximum number of individuals eligible under the Plan as of the date of submission of this Extraordinary Report. The total disposal value will be determined based on the actual number of Eligible Employees.

(Note 2) The total disposal value represents the total payment amount under the Companies Act for the Treasury Share Disposal and is an estimated amount calculated by multiplying the anticipated number of shares to be disposed of by the closing price of the Company's common stock on the Tokyo Stock Exchange Prime Market on the business day immediately preceding the Allocation Resolution Date. Since the offering covered by this Extraordinary Report is conducted through the disposal of treasury shares, the payment amount will not be incorporated into capital.

(5) Details of the Shares

The shares are fully voting shares with no restrictions on the rights attached, representing the standard type of shares issued by the Company. The number of shares constituting one unit is 100 shares.

(6) Number and Breakdown of Offerees or Counterparties in Connection with the Solicitation for Acquisition or Sale

Japan Cash Machine Employee Stock Ownership Association 165,500 shares

(7) If the counterparties to the solicitation are directors, accounting advisors, executive officers, auditors or employees of a company defines under each item of Article 2, Paragraph 1 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs as a company related to the filing company, the relationship between the said company and the filing company:

A wholly owned subsidiary of the Company

(8) Contents of the Agreement Between the Counterparties and the Filing Company

The Company plans to enter into a Restricted Stock Allocation Agreement (hereinafter referred to as the "Allocation Agreement") with the ESOA, the designated allottee, which will, in substance, include the following terms. Accordingly, the common stock of the Company subject to this Extraordinary Report is expected to qualify as "Specified Restricted Stock" as defined in Article 54, Paragraph 1 of the Corporation Tax Act and Article 84, Paragraph 1 of the Order for Enforcement of the Income Tax Act.

The Treasury Share Disposal will be conducted through in-kind contributions, using monetary claims totaling 193,304,000yen (the monetary claim contributed per share to be disposed of is 1,168 yen) as contribution property. These monetary claims will be contributed to the ESOA after being provided to Eligible Employees by the Company or its wholly owned subsidiaries to fund payment amount for the restricted stock under the Plan.

① Transfer Restriction Period

From May 30, 2025 to June 1, 2028

② Conditions for Lifting Transfer Restrictions

Transfer restrictions on all of the Allocated Shares corresponding to the restricted stock equity interests held by the Eligible Employees who fulfill the following condition will be lifted upon the expiration of the Transfer Restriction Period: the Eligible Employee must have continuously remained a member of the ESOA during the Transfer Restriction Period.

③ Treatment in the Event of Withdrawal from the ESOA

If an Eligible Employee withdraws from the ESOA during the Transfer Restriction Period due to appointment as a director, mandatory retirement, the expiration of the employment period in cases of reemployment after mandatory retirement (including any renewed reemployment period), or other legitimate reasons (including cases where an Eligible Employee loses membership status, submits a requests for membership withdrawal, or withdraws due to death), the Company shall lift the transfer restrictions on all Allocated Shares corresponding to the restricted stock equity interests held by the Eligible Employee as of the date the ESOA accepts the membership withdrawal request (or, in the case of a loss of membership status, the date the status was lost, or in the case of withdraw due to death, the date of death, hereinafter referred to as the "Membership Withdrawal Acceptance Date").

④ Treatment in the Event of Becoming a Non-Resident

If the Company or its subsidiaries determine that an Eligible Employee qualifies as a non-resident during the Transfer Restriction Period due to an overseas transfer or other similar circumstances, the transfer restrictions on all Allocated Shares corresponding to the restricted stock equity interest held by the Eligible Employee as of the date such determination is made (hereinafter referred to as the "Overseas Transfer Determination Date") will be lifted as of the Overseas Transfer Determination Date.

⑤ Gratuitous Acquisition by the Company

If an Eligible Employee engages in acts that violate laws and regulations during the Transfer Restriction Period or falls under certain conditions stipulated in the Allocation Agreement, the Company shall automatically acquire, without compensation, all Allocated Shares corresponding to the restricted stock equity Interest held by the Eligible Employee at that time. In addition, the Company shall automatically acquire, without compensation, any Allocated Shares for which the transfer restrictions are not lifted at the expiration of the Transfer Restriction Period or at the time of transfer restriction removal as stipulated in items ③ or ④ above.

⑥ Management of shares

The Allocated Shares shall be managed in a dedicated account opened by the ESOA with Nomura Securities Co., Ltd., to ensure that the transfer, the establishment of security interests, or any other forms of disposal cannot be made during the Transfer Restriction Period. In addition, the ESOA shall register and manage the restricted stock equity interests separately from other member equity interests held by the Eligible Employees, in accordance with the provisions of the ESOA regulations and other applicable rules.

⑦ Treatment in the Event of Organizational Restructuring

If, during the Transfer Restriction Period, a merger agreement in which the Company is the dissolving entity, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or any other matters related to organizational restructuring are approved at the Company's General Meeting of Shareholders (or, if such approval by the General Meeting of Shareholders is not required for the restructuring, at the Company's Board of Directors meeting), then by resolution of the Board of Directors, the transfer restrictions shall be lifted, effective immediately before the close of business on the business day preceding the effective date of the organizational restructuring, on all Allocated Shares held by the ESOA that correspond to the Restricted Stock interests held by the Eligible Employees, as of the approval date.

(9) Method for Separately Managing the Allocated Shares from Other Unrestricted Shares

The Allocated Shares shall be managed in a dedicated account opened by the ESOA with Nomura Securities Co., Ltd., separately from other Company shares that are not subject to transfer restrictions, to ensure that the transfer, the establishment of security interests, or any other forms of disposal cannot be made during the Transfer Restriction Period. Even if an Eligible Employee requests a transfer or other transaction involving the Allocated Shares, any such transaction shall be restricted with respect to the Allocated Shares managed in the shares in the dedicated account. To ensure the effectiveness of the transfer restrictions and other related provisions on the Allocated Shares, the Company has entered into an agreement with Nomura Securities Co., Ltd. regarding the management of the account holding the Allocated Shares owned by the ESOA. Furthermore, Eligible Employees shall be required to consent to the terms of the account management.

(10) Payment Due Date for the Allocated Shares

May 30, 2025

(11) Name and Address of the Book-Entry Transfer Institution

Name: Japan Securities Depository Center, Incorporated

Address: 7-1 Nihonbashi Kabuto-cho, Chuo-ku, Tokyo 103-0026, Japan

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