

February 14, 2018

To whom it may concern:

Company name: Nishimoto Co., Ltd.
Representative: Takayuki Kanai, President
(Code No.: 9260 First Section of the Tokyo Stock Exchange)
Contact: Atsuhiko Kimura, Director and CFO
(Phone: 03-6870-2015)

Notification Regarding Introduction of a Shareholder Special Benefit Plan

We are pleased to announce that the resolution was made to introduce a shareholder special benefit plan at the meeting of the Board of Directors of the Company held today as follows.

1. Purpose of introducing the shareholder special benefit plan

The Company will introduce the shareholder special benefit plan for the purpose of showing its appreciation to shareholders for their ongoing support, as well as promoting a better understanding of the business development of the Company Group and increasing the number of shareholders who will own shares of the Company in the medium and long terms.

2. Details of the shareholder special benefit plan

(1) Eligible shareholders

Shareholders who own at least one unit (i.e., 100 shares) of the Company's shares that are registered or recorded in the shareholders' register of the Company as of the end of December each year are eligible for the plan.

The Company will start implementing the plan for shareholders as of the end of December 31, 2017. Complimentary tickets are scheduled to be sent to eligible shareholders together with the "Notification of the Annual General Meeting of Shareholders" that will be mailed out in late March.

(2) Details of the special benefit

A coupon code (1 coupon code is equivalent to 3,000 yen and it is indicated on the complimentary ticket) that can be used at the product purchase site NISHIMOTO WORLD GIFT, which is operated by the Company Group, will be provided based on the following criteria. Only one coupon code can be used per product purchase.

(Site address: <https://www.hello-worldgift.com/>)

Number of units owned (Number of shares owned)	Number of coupon codes
1 to 3 units (100 shares or more and less than 400 shares)	1 coupon code (equivalent to 3,000 yen)
4 to 6 units (400 shares or more and less than 700 shares)	2 coupon codes (equivalent to 6,000 yen)
7 units or more (700 shares or more)	3 coupon codes (equivalent to 9,000 yen)

(3) Period of use of the coupon code

Nine months from April 1 of the year of issuance to the end of December of the same year.

3. Notes regarding the use of the shareholder special benefit plan

- When using the shareholder special benefit plan, please confirm the matters stated on the

complimentary ticket and the User's Guide enclosed herewith, and proceed with your purchase following the procedures.

- Please note, even if the complimentary ticket is stolen or lost, we may not reissue it.
- The complimentary ticket may be used by a person other than a shareholder.