

1. This document is an English translation of the official Japanese text of “Notice Regarding the Additional Contribution to the Board Benefit Trust (BBT)”.
2. This translation is provided only as a reference to assist shareholders in their voting and does not constitute an official document.
3. In the event of any discrepancies between this translation and the Japanese original, the original shall prevail.

August 24, 2018

Junya Suzuki

Chairman of the Board, President and CEO

Nissha Co., Ltd.

Exchanges Listed: Tokyo Stock Exchanges, First Section 7915

Contact: Hayato Nishihara

Senior Executive Vice President, CFO, Director of the Board

T +81 75 811 8111

Notice Regarding the Additional Contribution to the Board Benefit Trust (BBT)

Nissha Co., Ltd. (the "Company") hereby announces that the Board of Directors approved a resolution at a meeting held today to make an additional cash contribution to the “Board Benefit Trust (BBT)” (hereinafter, the “Compensation Plan”); and the trust established pursuant to the Trust Agreement executed with Mizuho Trust & Banking Co., Ltd. in connection with the Compensation Plan is referred to as the “Trust”).

With the additional contribution to the Trust, the Company has simultaneously resolved to dispose of in a lump sum 63,000 shares (JPY 139,797,000) of the 399,551 shares in treasury stock currently held by the Company (as of June 30, 2018) to Trust & Custody Services Bank, Ltd. (Trust E Account) (the sub-trustee delegated by Mizuho Trust & Banking Co., Ltd. as the trustee to the Trust) through third party allocation. Please see the Notice Regarding Disposition of Treasury Stock through Third Party Allocation dated August 24, 2018 regarding the details.

1. Reason for the Additional Contribution

The Company has decided to make an additional cash contribution (hereinafter, the "Additional Trust") to the Trust mainly to provide funds to acquire necessary shares since the number of shares to be distributed to Directors of the Board and Corporate officers of the Company, and part of the directors of the Company’s subsidiaries (hereinafter together, the “Directors”) is expected to increase due to the continuation of the Compensation plan.

2. Outline of the Additional Trust

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|--------------------|---------------------------|
| (a) Name of trust: | Board Benefit Trust (BBT) |
| (b) Settlor: | The Company |

- (c) Trustee: Mizuho Trust & Banking Co., Ltd. (Sub-Trustee: Trust & Custody Services Bank, Ltd.)
- (d) Beneficiaries: Directors who meet the beneficiary requirements set forth in the Policy on Directors' Stock Compensation
- (e) Type of trust: A trust of cash other than a money trust (i.e. third-party benefit trust)
- (f) Date of the Additional Trust: September 10, 2018 (tentative)
- (g) Amount of the Additional Trust: JPY 139,797,000
- (h) Date of additional acquisition of shares: September 10, 2018 (tentative)
- (i) Method of additional acquisition of shares: Acquisition by subscription to disposals of the Company's treasury shares

End