

## Changes in Administrative Expense Rates (for the Past Three Years)

Royalty Category	Applied Administrative Expense Rate (The rates for some of the categories are reduced only for the March period.)		
	FY2022	FY2023	FY2024
Performances, etc.	25%	25%	25%
Major live concerts, etc. (*1)	15%	12.5%	12.5%
Karaoke	24%	22%	21%
Videogram exhibitions	25%	23%	21%
Pachinko machines (exhibition, performance)	15%	13%	11%
BGM	25%	25%	25%
Lending (Records)	10%	10%	10%
Online Karaoke for Commercial Use	9%	9%	9%
Broadcasts	8.5%	8.5%	8.5%
Cable Broadcasts	9.5%	9.5%	8.5%
Interactive Transmissions	9.5%	9.5%	9.5%
Film	Synchronization	25%	25%
	Exhibition	25%	21%
Publication	25%	25%	25%
Audio Recordings	6%	6%	6%
Videogram Recordings	10%	10%	9.8%
Reproduction for Advertisements	(*2)		
Reproduction for Games	(*2)		
Others	(*3)		
Lending (Videograms)	10%	10%	10%
Income from Abroad	Performing Rights	5%	5%
	Mechanical Rights	5%	5%
Remuneration for School Textbooks	20%	20%	20%
Remuneration for Alternatives to School Textbooks	20%	20%	20%
Remuneration for Private Audio Recording	10%	10%	10%
Remuneration for Private Video Recording	(*4)		
Remuneration for Public Transmission for Educational Purposes	—	9.5%	9.5%

\*1 “Major Live Concerts, etc.” mean concerts for which the “amount obtained by multiplying the admission charge by the capacity” per performance based on the tariffs for “concerts and performances etc.” exceeds 50,000,000 yen.

\*2 With regard to royalty amounts designated by trustors, 8% is applied to the portion of the amount up to 3,000,000 yen, 2% is applied to the portion exceeding 3,000,000 yen and up to 10,000,000 yen, and 1% is applied to the portion exceeding 10,000,000 yen.

\*3 Administrative expense rates for “Others” are determined separately by the Board of Directors and are all below 25%.

\*4 The applied rate for Broadcasts is applied in accordance with the provisions of Appendix 2 of the “Rules for Distributing Compensation for Video Home Recording” that constitutes the “Stipulations for Administration Trust Contract” to add up and distribute to the TV broadcasting distribution fund.