September 17, 2026

Company name: NAC CO., LTD.
Name of representative: Hironari Kawakami, President and Chief Executive Officer
(Securities code: 9788; TSE Prime Market)
For Inquiries: Jiro Ando, General Manager, Corporate Management Department
(Telephone: +81-03-3346-2111)

Notice Regarding Completion of Payment and Partial Forfeiture in Connection with the Disposal of Treasury Shares as Restricted Stock for the Employee Stock Ownership Plan

NAC CO., LTD. (the “Company”) hereby announces that payment for the Disposal of Treasury Shares as Restricted Stock for the Employee Stock Ownership Plan (the “ESOP”), which was resolved at a meeting of the Board of Directors held on May 29, 2026, was completed today, as described below.
In addition, the number of shares to be disposed of and the total disposal amount, originally planned, have changed due to partial forfeiture. Details of such changes are also provided below.
For further details, please refer to the "Notice Regarding Disposal of Treasury Shares as Restricted Stock for the Employee Stock Ownership Plan" dated May 29, 2026.

1. Outline of the Disposal of Treasury Shares (Changes are underlined.)

		After the Change	Before the Change
(1)	Disposal Date	September 17, 2026	September 17, 2026
(2)	Class and Number of Shares to be Disposed	121,448 shares of the Company's common stock	124,550 shares of the Company's common stock
(3)	Disposal Price	499 yen per share	499 yen per share
(4)	Total Disposal Amount	60,602,552 yen	62,150,450 yen
(5)	Disposal Method (Planned Allottee)	By way of a third-party allotment (NAC Employee Stock Ownership Plan 121,448 shares)	By way of a third-party allotment (NAC Employee Stock Ownership Plan 124,550 shares)

2. Reason for the Change
The number of shares to be disposed of and the total disposal amount have been revised following the determination of the number of ESOP members who consented to participate in the Plan.

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.