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July 27, 2026

Company name: SALA Corporation
Name of representative: Goro Kamino, President and Representative Director, Group Representative and CEO
(Securities code: 2734; Tokyo Stock Exchange Prime Market, Nagoya Stock Exchange Premier Market)
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Notice Concerning Completion of Payment and Partial Forfeiture for the Disposal of Treasury Shares as Restricted Stock Incentives for the Employee Stock Ownership Plan

SALA Corporation (the "Company") hereby announces that it completed payment procedures today for the disposal of treasury shares as restricted stock incentives for the employee stock ownership association, which was resolved at a meeting of its Board of Directors held on March 2, 2026. The details are described below.
In addition, changes were made to the initially planned number of shares of disposal and total amount of disposal due to partial forfeiture, and the details of those changes are also announced.
For details, please refer to the "Notice Concerning the Disposal of Treasury Shares as Restricted Stock Incentives for the Employee Stock Ownership Plan" announced on March 2, 2026.

1. Overview of the disposal of treasury shares (Underlined portions indicate changes.)

	After Changes	Before Changes
(1) Date of disposal	July 27, 2026	July 27, 2026
(2) Class and number of shares to be disposed	471,600 shares of common stock of the Company	513,600 shares of common stock of the Company
(3) Disposal price	¥1,222 per share	¥1,222 per share
(4) Total amount to be disposed	¥576,295,200	¥627,619,200
(5) Disposal method (intended allottee)	By way of third-party allotment (SALA Corporation Employee Stock Ownership Association 471,600 shares)	By way of third-party allotment (SALA Corporation Employee Stock Ownership Association 513,600 shares)

2. Reasons for changes
The changes to the number of shares of disposal and the total amount of disposal have arisen as a result of finalizing the number of members agreeing to the Restricted Stock Incentive Plan for the Employee Stock Ownership Association.