To whom it may concern

July 21, 2026

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Notice Regarding Disposal of Treasury Shares as Restricted Stock Compensation

Y.A.C. Holdings Co., Ltd. hereby announces that, at the meeting of its Board of Directors held on July 21, 2026, the Company resolved to dispose of its treasury shares as restricted stock compensation ("the Disposal of Treasury Shares"), as outlined below.

1. Overview of the Disposal

(1) Disposal date	August 12, 2026
(2) Class and number of shares to be disposed	Common stock of the Company: 37,000 shares
(3) Disposal price	JPY1,155 per share
(4) Total disposal value	JPY42,735,000
(5) Method of allocation	Allocation of specified restricted shares
(6) Method of contribution	Contribution in kind through monetary compensation claims
(7) Allottees and number of shares to be allocated	• Directors of the Company (excluding outside directors and part-time directors): 5 persons, 11,870 shares • Directors of subsidiaries: 25 persons, 25,130 shares

2. Purpose and Reason for the Disposal

At the Board of Directors meeting held on May 15, 2017, the Company resolved to introduce a restricted stock compensation plan ("the Plan") in connection with the transition of the YAC Group to a holding company structure. The purpose of the Plan is to provide incentives for medium- to long-term improvement of business performance and corporate value for directors of the Company (excluding outside and part-time directors; "Eligible Directors") and directors of subsidiaries, and to enhance management's shareholder-oriented mindset through greater alignment with shareholder value.

At the 45th Annual General Meeting of Shareholders held on June 29, 2017, it was approved that monetary compensation claims of up to JPY60 million (excluding employee-equivalent portions for directors concurrently serving as employees) may be granted to Eligible Directors, and that the transfer restriction period for restricted shares shall be between one and five years as determined

by the Board of Directors. For directors of subsidiaries, monetary compensation claims of up to ¥69 million were approved at each subsidiary's shareholders meeting.
An outline of the Plan is provided below.

3. Outline of the Plan
Under the Plan, Eligible Directors shall contribute all monetary compensation claims granted by the Company as property contributed in kind and receive newly issued or disposed common shares of the Company. The total number of shares to be issued or disposed under the Plan shall be up to 60,000 shares for Company directors and up to 69,000 shares for subsidiary directors. The paid-in amount per share shall be determined by the Board of Directors based on the closing price of the Company's common stock on the Tokyo Stock Exchange on the business day immediately preceding the date of the Board resolution (or the most recent closing price if no trade occurred), within a range that is not particularly advantageous to the allottees.
The Company and each Eligible Director will enter into a Restricted Stock Allocation Agreement ("the Agreement"), which includes provisions such as: (i) the director shall not transfer, pledge, or otherwise dispose of the shares for a specified period; (ii) the Company may acquire the shares without compensation under certain circumstances.
For this fiscal year, taking into consideration the purpose of the Plan, Company performance, responsibilities of each Eligible Director, and other relevant factors, the Company will allocate monetary compensation claims totaling JPY42,735,000 (including amounts for subsidiary directors; "the Monetary Compensation Claims") and 37,000 shares of common stock. To ensure alignment with the Plan's objective of promoting medium- to long-term improvement of performance and corporate value, the transfer restriction period is set at five years.
In this issuance of new shares, 30 Eligible Directors (5 Company directors and 25 subsidiary directors) will contribute all Monetary Compensation Claims (including claims for subsidiary directors, which the Company will assume pursuant to a memorandum among the Company, subsidiaries, and Eligible Directors) as property contributed in kind and receive the issuance of shares.

4. Summary of the Restricted Stock Allocation Agreement
Each Eligible Director will individually enter into the Agreement. The key terms are as follows:
(1) Transfer restriction period: from August 12, 2026 to August 12, 2031
During this period ("the Transfer Restriction Period"), allottees may not transfer, pledge, or otherwise dispose of the restricted shares.
(2) Lifting of transfer restrictions
(i) The Company will lift the transfer restrictions upon expiration of the Transfer Restriction Period, provided the allottee continuously served as a director, executive officer, or employee of the Group during the period.
(ii) If an allottee resigns during the Transfer Restriction Period, transfer restrictions will be lifted as follows:
a. If the allottee resigns upon expiration of term after more than one year from the start date: all shares will be released.
b. If resignation occurs within one year and at least three months have passed since the fiscal year including the payment date: half of the shares will be released.

c. If resignation occurs for a legitimate reason other than expiration of term, or due to death: the number of shares released will be calculated proportionally based on months served.

(3) Acquisition without compensation

Any shares for which transfer restrictions are not lifted at the end of the Transfer Restriction Period will be acquired by the Company without compensation.

(4) Treatment in case of organizational restructuring

(i) If, during the Transfer Restriction Period, a merger agreement in which the Company becomes extinct, or a share exchange or share transfer resulting in the Company becoming a wholly owned subsidiary, or other reorganization is approved at a shareholders meeting, the Company may lift transfer restrictions proportionally based on months elapsed.

(ii) Any remaining restricted shares will be acquired without compensation immediately prior to the effective date.

(5) Management of shares

Restricted shares will be managed in dedicated accounts opened by allottees at Nomura Securities Co., Ltd., ensuring that shares cannot be transferred or otherwise disposed of during the Transfer Restriction Period. The Company has entered into an agreement with Nomura Securities regarding the management of such accounts, and allottees consent to the management arrangements.

5. Basis for Calculation of Paid-in Amount

The Disposal of Treasury Shares is conducted using the Monetary Compensation Claims granted as restricted stock compensation for the 54th fiscal year under the Plan. To ensure the disposal price is free from arbitrariness, the price is set at JPY1,155, the closing price of the Company's common stock on the Tokyo Stock Exchange on July 17, 2026. This represents the market price immediately prior to the Board resolution and is considered reasonable and not particularly advantageous to the allottees.