



April 24, 2026

Company name: NAC CO., LTD.
 Name of representative: Kan Yoshimura, President and Chief Executive Officer
 (Securities code: 9788; TSE Prime Market)
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Notice Concerning Conclusion of Share Transfer Agreement for Share Acquisition (Conversion into a Subsidiary)

The Company hereby announces that it has concluded a share transfer agreement for the acquisition of shares of Good Life Business Support Inc. (“GLBS”) held by Backs Group Inc. (“BACKS”), as described below.

1. Reason for the share acquisition

GLBS is a joint venture company established by BACKS, which has expertise in the staffing industry, and the Company to provide staffing services. As the recruitment environment becomes increasingly severe due to a declining population caused by the declining birthrate and aging population, GLBS has contributed to reducing the number of personnel, time, and costs related to the promotion of our business expansion and revenue growth.

By acquiring shares from BACKS and making it a wholly owned subsidiary, The Company will be able to further utilize its staffing business know-how in our recruitment activities, and expect to optimize our recruitment related costs. Currently, recruitment through GLBS is conducted mainly for the Duskin business, but we are also looking to expand the service to the entire Group in the future.

2. Overview of the Subsidiary to be Acquired (scheduled)

(1)	Name	Good Life Business Support Inc.		
(2)	Location	4-5-2 Higashi-Ikebukuro, Toshima City		
(3)	Job title and name of the representative person	Kazuyoshi Wakimoto, Representative Director		
(4)	Description of business	Temporary Staffing Services		
(5)	Capital stock	30 million yen		
(6)	Date of establishment	June 17, 2019		
(7)	Major shareholders and shareholding ratios	BACKS Group Inc.	50.0%	
		NAC CO., LTD.	50.0%	
(8)	Relationship between the Company and the Company	Capital Ties	An affiliate of the Company that is not accounted for by the equity method.	
		Human Relationship	Two directors of the Company concurrently serve as directors of the said company.	
		Business Relationship	There are business transactions.	
(9)	Operating results and financial position of the company for the past three years			
	Accounting period	Year ended March 31, 2023	Year ended March 31, 2024	Year ended March 31, 2025
	Net assets	55 million yen	56 million yen	61 million yen
	Total assets	70 million yen	68 million yen	70 million yen
	Net assets, Per share	9,180 yen	9,415 yen	10,208 yen
	Sales	157 million yen	125 million yen	112 million yen
	Operating profit	8 million yen	1 million yen	5 million yen
	Ordinary profit	8 million yen	1 million yen	5 million yen
	Net income	8 million yen	1 million yen	4 million yen

Net income per share	1,418 yen	234 yen	793 yen
Dividends, Per share	-	-	-

3. Overview of the Counterparty to the Share Acquisition

(1)	Name	BACKS Group Co.	
(2)	Location	4-5-2 Higashi-Ikebukuro, Toshima City	
(3)	Job title and name of the representative person	Tutomu Okada, President and Chief Executive Officer	
(4)	Description of business	Field marketing for sales promotion, management of entrusted operations for public projects Commissioned development and operation management of web systems	
(5)	Capital stock	423 million yen	
(6)	Date of establishment	April 1989	
(7)	Net assets	4,796 million yen	
(8)	Total assets	9,503 million yen	
(9)	Major shareholders and shareholding ratios	Hakuhodo Incorporated 100%	
(10)	Relationship between the Company and the Company	Capital Ties	No applicable items
		Human Relationship	No applicable items
		Business Relationship	No applicable items
		Relationship to Related Parties	In June 2019, we concluded a joint venture agreement and established Good Life Business Support Inc. The execution of the share transfer is expected to terminate the joint venture agreement.

※ Major shareholders and shareholding ratio are as of the end of March 2026. Shareholding ratio is calculated after deducting treasury shares.

4. Number of Shares to be Acquired, Acquisition Price, and Shareholdings Before and After the Acquisition

(1)	Number of shares held before the transfer	3,000 shares (Percentage of voting rights: 50%)
(2)	Number of shares to be acquired	3,000 shares
(3)	Acquisition price	32 million yen (scheduled)
(4)	Shares owned after the transaction	6,000 shares (Percentage of voting rights: 100%)

※ The acquisition price is scheduled to be determined through discussions between the parties, based on, among other factors, the net asset value as of March 31, 2026.

5. Schedule

(1)	Date of conclusion of share transfer agreement	April 24, 2026
(2)	Date of share transfer	May 1, 2026 (scheduled)

6. Impact on business performance

The impact of this matter on the consolidated business performance for the fiscal year ending March 31, 2027 is immaterial.

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.