July 10, 2026

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Name of representative: Ryo Murakami, President
(Code No.: 8584
Prime Market of the Tokyo Stock Exchange)
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Notice Concerning Disposal of Treasury Shares as Restricted Share-Based Remuneration

JACCS CO., LTD. ("the Company") hereby announces that it resolved at the Board of Directors' meeting held today to dispose of treasury shares as restricted share-based remuneration (the "Disposal of Treasury Shares" or the "Disposal").

1. Overview of the disposal

(1)	Disposal date	August 6, 2026
(2)	Class and number of shares to be disposed	10,200 shares of common stock of the Company
(3)	Disposal value	¥3,655 per share
(4)	Total disposal value	¥37,281,000
(5)	Allottees and the number thereof and the number of shares to be disposed of	Directors of the Company (excluding outside Directors) 7 persons, 7,000 shares Senior executive officers of the Company 14 persons, 3,200 shares

2. Purpose of and reason for the disposal

The Company resolved at the Board of Directors' meeting held on May 15, 2018 to introduce Restricted Share-Based Remuneration Plan (the "Plan") in order to provide Directors of the Company (excluding outside Directors) ("Eligible Directors") an incentive to sustainably increase the Company's corporate value and to further promote shared value between shareholders and them. Furthermore, it was approved at the 87th Annual General Meeting of Shareholders held on June 28, 2018 to provide remuneration to grant shares with transfer restrictions to Eligible Directors as monetary remuneration claims of not more than ¥126 million per year.
Under the Plan, in addition to Eligible Directors, restricted share-based remuneration similar to that for Eligible Directors is also paid to senior executive officers of the Company.
Overview of the Plan and other factors are as follows.

Overview of the Plan

Directors (excluding outside Directors) and senior executive officers of the Company ("Persons Eligible for the Plan") shall pay all monetary remuneration claims provided by the Company under the Plan in the form of property contributed in kind, and shall, in return, receive common shares of the Company that shall be issued or disposed of by the Company. The total number of common shares of the Company to be issued or

disposed of under the Plan shall be not more than 28,000 shares per year for Eligible Directors, and the amount to be paid in per share is determined based on the closing price of the Company's common shares on the Prime Market of the Tokyo Stock Exchange, Inc. on the business day immediately before each date of resolution by the Board of Directors (if there is no closing price on such date, the closing price on the closest preceding trading day) or any other amount within the extent that the amount will not be particularly advantageous to Eligible Directors who subscribe the Company's common shares.
In addition, for the issuance or disposal of the Company's common shares under the Plan, an agreement on allotment of shares with transfer restrictions shall be entered into between the Company and each Person Eligible for the Plan who receives the allotment, and the agreement shall include the following matters.

(i) The Person Eligible for the Plan shall not transfer, create a security interest on, or otherwise dispose of the common shares of the Company allotted under the agreement on allotment of shares with transfer restrictions for a predetermined period.
(ii) If certain events occur, the Company shall acquire the common shares without consideration.

Based on this, at the Board of Directors' meeting held today, the Company resolved to dispose of monetary remuneration claims of ¥37,281,000 in total and the Company's common shares of 10,200 shares (the "Allotted Shares") to 21 Persons Eligible for the Plan in view of the purpose of the Plan, the Company's business performance, scope of duties of each Person Eligible for the Plan, and other various circumstances.

Overview of the agreement on allotment of shares with transfer restrictions

The Company and Persons Eligible for the Plan individually enter into an agreement on allotment of shares with transfer restrictions upon the Disposal of Treasury Shares, and the overview thereof is as follows.

(1) Restriction period

From August 6, 2026 to August 5, 2056

(2) Conditions for lifting of transfer restrictions

The Company shall lift the transfer restrictions of all of the Allotted Shares upon expiration of the restriction period, on the condition that the Person Eligible for the Plan has remained in the position of Director (or senior executive officer or Audit & Supervisory Board Member) of the Company throughout the restriction period.
However, if the Person Eligible for the Plan retires from the position of Director (or senior executive officer or Audit & Supervisory Board Member) of the Company before the expiration of the restriction period, when the reason for his/her retirement from office is the expiration of the term of his/her office, death, or other reason the Company's Board of Directors deems justifiable, the Company shall rationally adjust the number of the Allotted Shares on which the transfer restrictions are to be lifted, and the timing of lifting as needed.

(3) Acquisition by the Company without consideration

If a Person Eligible for the Plan retires from the position of Director (or senior executive officer or Audit & Supervisory Board Member) of the Company before the Restriction Period expires, the Company shall automatically acquire the Allotted Shares without contribution, unless there is any of the reasons the Company's Board of Directors deems justifiable as stipulated in (2).

(4) Administration of shares

The Allotted Shares are managed in a dedicated account opened by a Person Eligible for the Plan with Mitsubishi UFJ Morgan Stanley Securities Co., Ltd. during the restriction period in order to prevent transfer, creation of a security interest on or other disposal of them during the restriction period. To ensure the effectiveness of transfer restrictions, etc. on the Allotted Shares, the Company enters into an agreement with Mitsubishi UFJ Morgan Stanley Securities Co., Ltd. on the management of an account for the Allotted Shares held by each Person Eligible for the Plan.
In addition, Persons Eligible for the Plan shall agree to details of the management of such an account.

(5) Treatment during reorganization, etc.

If, during the Restriction Period, matters relating to a merger agreement in which the Company is the disappearing company, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or other reorganization, etc. are approved at the Company's General Meeting of Shareholders (or at a meeting of its Board of Directors in cases where approval at the Company's General Meeting of Shareholders is not required in relation to the reorganization, etc.), the Company shall lift the transfer restrictions on the Allotted Shares with the number of shares that is reasonably determined considering the period from the start date of the Restriction Period to the date of approval of the reorganization, etc. prior to the date on which the reorganization, etc. becomes effective, by resolution of the Board of Directors of the Company.
In cases specified above, the Company shall automatically acquire without contribution the Allotted Shares on which the transfer restrictions have not been lifted as of the time immediately after the transfer restrictions were lifted.

3. Basis for calculation of the amount to be paid in and specific details thereof

The Disposal of Treasury Shares is to be conducted with monetary remuneration claim provided to scheduled allottees based on the Plan as contributed property, and the amount to be paid is set at ¥3,655, which is the closing price of the Company's common shares on the Prime Market of the Tokyo Stock Exchange, Inc. on July 9, 2026 (the business day immediately before the resolution by the Board of Directors) in order to be a price that eliminates arbitrariness. As this is the market price immediately before the resolution by the Board of Directors, and a reasonable price which appropriately reflects the Company's corporate value in situations that are not special circumstances showing that it cannot rely on the latest share price, the Company believes that the amount is not a particularly advantageous price to Persons Eligible for the Plan.

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