



May 30, 2025

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

Notice Regarding Change of Accounting Auditor

NAC CO., LTD. (the “Company”) hereby announces that it has resolved, at the Audit & Supervisory Board meeting held on May 30, 2025, to change the accounting auditor who will conduct audit certification pursuant to Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act, and at the Board of Directors meeting held on the same day, the Company resolved to submit a proposal for the appointment of an Accounting Auditor to the 54th Annual General Meeting of Shareholders to be held on June 27, 2025.

1. Scheduled date of change

June 27, 2025 (Scheduled date of the 54th Annual General Meeting of Shareholders)

2. Overview of the audit corporation to be transferred

(1) Overview of the Accounting Auditor to be appointed

i. Name	RSM Seiwa
ii. location	Syosankan 4F, 1-3-2 Iidabashi, Chiyoda-ku, Tokyo
iii. Name of the executive partner	Ryosuke Takahashi Ryo Fujimoto
iv. Registration of auditors for the listed companies under the Certified Public Accountants Act	Registered.

(2) Overview of the Accounting Auditor to be retired

i. Name	Gyosei & Co.
ii. location	Tokyu Bancho Bldg. 11F, 6 Yonbancho, Chiyoda-ku, Tokyo
iii. Name of the executive partner	Akira Mishima Susumu Sugeno

3. Reason for nominating the firm described in the above item 2 (1) as a candidate for the Accounting Auditor

The reason for the Audit & Supervisory Board to nominate RSM Seiwa as a candidate for Accounting Auditor is that it has confirmed that the Accounting Auditor has the necessary expertise, independence, appropriateness, and quality control system, etc., and has judged that it is an audit firm suitable for the Accounting Audits that will be necessary as the Group expands in scale.

4. Date of appointment of the retiring accounting auditor

July 26, 2017

5. Opinions, etc. in the audit reports, etc. prepared by the retiring accounting auditor over the past three years

No items to be reported

6. Reason for and Background of the Decision to Make the Change

The term of Gyosei & Co., the Company's Accounting Auditor, will expire at the conclusion of the 54th Annual General Meeting of Shareholders scheduled for June 27, 2025.

The audit firm has a sufficient system to ensure that Accounting Audits are conducted appropriately. However, because of determining that audits from a comprehensive new perspective are necessary due to the long number of years of continuous auditing, the Company has newly appointed RSM Seiwa as the Accounting Auditor for the reason in item 3.

7. Opinion on the reasons and background for item 6.

(i) Opinion of the Accounting Auditor to be Retired

We have received a response stating that there are no particular opinions.

(ii) Opinion of the Audit & Supervisory Board

The Audit & Supervisory Board believes that the change is reasonable.

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.