



June 30, 2025

Company name: NAC CO., LTD.
 Name of representative: Kan Yoshimura, President and Chief Executive Officer
 (Securities code: 9788; TSE Prime Market)
 Inquiries: Takaaki Matsui, Head of IR & Public Relations Office
 (Telephone: +81-03-3346-2111)

Matters Regarding Controlling Shareholder, Etc.

NAC CO., LTD. (the “Company”) hereby announces the following matters concerning controlling shareholder with respect to Duskin Co., Ltd., which is our other affiliated company.

1. Trade name, etc. of parent company, controlling shareholder (excluding parent company), other affiliated company or parent company of other affiliated company

(As of March 31, 2025)

Name	Attribute	Ratio of voting rights held (%)			Financial instruments exchange, etc. on which the issued shares, etc. are listed
		Voting rights directly held	Voting rights subject to aggregation	Total	
Duskin Co., Ltd.	Other affiliated company	27.94	00.00	27.94	Tokyo Stock Exchange Prime Market

2. Position of the Company in the corporate group centering on the parent company, etc. and other relationships between the Company and the parent company, etc.

Duskin Co., Ltd. is an affiliated company of the Company that holds 27.94% of the Company's voting rights and is mainly engaged in the rental of cleaning and hygiene products and the fast-food business.

Regarding personnel relationships, the Company appointed one Outside Director at the proposal of Duskin Co., Ltd., but the Company recognizes that there are no restrictions from Duskin Co., Ltd. in its business activities and that its independence in business operations is ensured.

3. Matters regarding transactions with the controlling shareholder, etc.

For the fiscal year ended March 31, 2025 (From April 1, 2024 to March 31, 2025)

Type	Name of the Company	Location	Paid-in capital (million yen)	Nature of business or occupation	Ownership of voting rights (%)	Relationship with the related entity	Transaction details	Transaction amount (million yen)	Item	Year-end balance (million yen)
Major Shareholder	Duskin Co., Ltd.	Suita-shi, Osaka	11,352	Rental and Restaurant	Direct 27.94	Major Shareholder	Purchase of products	3,752	Accounts payable	188
							deposit	25	Guarantee deposits	763

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