



June 29, 2026

Company name: NAC CO., LTD.
 Name of representative: Hironari Kawakami, President and Chief Executive Officer
 (Securities code: 9788; TSE Prime Market)
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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, 2026)

| 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 | 27.90 | 00.00 | 27.90 | 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 27.90% 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, 2026 (From April 1, 2025 to March 31, 2026)

| 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 27.90 | Major Shareholder | Purchase of products | 3,876 | Accounts payable | 271 |
| | | | | | | | deposit | 85 | Guarantee deposits | 848 |

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