



October 1, 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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Notice Concerning the Completion of the Acquisition of Yoko Co., Ltd. as a Wholly Owned Subsidiary through a Simplified Share Exchange

The Company hereby announces that the share exchange (the “Share Exchange”), whereby the Company became the wholly owning parent company and Yoko Co., Ltd. (“Yoko”) became the wholly owned subsidiary, became effective today. As a result, Yoko has become a wholly owned subsidiary of the Company.

1. Schedule of the Share Exchange

Date of Board Resolution (the Company)	August 28, 2026
Date of Approval at Extraordinary General Meeting of Shareholders (Yoko)	August 28, 2026
Date of Execution of the Share Exchange Agreement	August 28, 2026
Implementation Date (Effective Date)	October 1, 2026

2. Progress of the Share Exchange

The Share Exchange Agreement was approved at the extraordinary general meeting of shareholders of Yoko held on August 28, 2026. With respect to the Company, which became the wholly-owning parent company, the procedures for a simplified share exchange were carried out pursuant to Article 796, Paragraph 2 of the Companies Act. The Company published a public notice regarding the simplified share exchange by electronic means on September 9, 2026, and no notice of opposition to the share exchange was received.

3. Profile of Yoko

(1) Name	Yoko Co., Ltd.
(2) Location	315 Furuichiba, Ichihara-shi, Chiba
(3) Title and Name of Representative	Jo Shimauchi, Representative Director
(4) Business Description	Operation of a Duskin franchise business
(5) Capital	20 million yen
(6) Date of Establishment	December 1, 1994
(7) Shareholding Ratio of the Company	100%

(Note 1) The representative director has been changed as of October 1, 2026.

4. Future Outlook

The impact of the Share Exchange on the Company's consolidated financial results is expected to be immaterial. If any matter requiring disclosure arises in the future, the Company will promptly disclose such matter.

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.