

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.



January 23, 2026

Company name: SAC'S BAR HOLDINGS INC.
Representative: Takeshi Kiyama, President, Representative
Director and Chief Executive Officer
(Securities code: 9990, TSE Prime)
Inquiries: Yoh Yamada, Director and Senior
Executive Officer
Tel. +81-3-3654-5315

Notice Concerning Disposal of Treasury Shares as Restricted Share Compensation

SAC'S BAR HOLDINGS INC. (the "Company") hereby announces that, at a meeting held today, its Board of Directors has resolved to dispose of treasury shares (the "Disposal of Treasury Shares") as restricted share compensation. The details are described below.

1. Overview of Disposal

(1) Payment date	July 1, 2026
(2) Class and total number of shares to be disposed of	226,900 shares of common stock of the Company
(3) Disposal price	821 yen per share
(4) Total amount of disposal	186,284,900 yen
(5) Planned allottees	24 employees of the Company: 12,900 shares 6 Directors of the Company's subsidiaries: 5,100 shares 670 employees of the Company's subsidiaries: 208,900 shares
(6) Other matter	For the Disposal of Treasury Shares, the Company has submitted an extraordinary report under the Financial Instruments and Exchange Act.

2. Purpose and Reason for Disposal

As in the "Notice Concerning Introduction of Restricted Share Incentive Plan for Employees" dated November 19, 2025, the Company resolved, at the meeting of the Board of Directors held November 19, 2025, to introduce a specific restricted share compensation plan (the "Plan") in order to motivate the employees of the Company and Directors and employees of the Company's subsidiaries (collectively the "Eligible Members") to raise their sense of management participation and consistently enhance the Company's corporate value through the holding of the Company's shares and improve medium-to long-term corporate value by further promoting value sharing with shareholders, and to encourage the Eligible Members to consistently work over the medium to long term by setting the transfer restricted period for the shares granted.

Then, at the meeting of the Board of Directors held today, the Company has resolved to grant total monetary compensation claims of 186,284,900 yen (the "Monetary Compensation Claims") to 700 Eligible Members by taking into account the purpose of the Plan, the Company's performance, and other various factors, and to dispose of 226,900 shares of the Company's common stock (the "Allotted Shares") by having the 700 Eligible Members, who are planned allottees, make an in-kind contribution of all of the Monetary Compensation Claims to the Company under the Plan. The Allotted Shares will be assigned to an Eligible Member only if they want to accept the offer. Because the Monetary Compensation Claims for making an in-kind contribution will be granted

to the Eligible Member by the Company, the wages of the Company's employees will not be reduced through the introduction of the Plan. Additionally, to achieve the sustainable improvement of corporate value and value sharing with shareholders, which are the purpose of the Plan, over the medium to long term, the transfer restriction period has been set at three years.

<Outline of the share allotment agreement>

The Company and an individual Eligible Member will conclude a restricted share allotment agreement as outlined below.

(1) Transfer restriction period

July 1, 2026 to July 1, 2029

The Eligible Member shall not transfer, create a security interest on, gift before death, or otherwise dispose of the Allotted Shares during the transfer restriction period specified above (the "Transfer Restriction Period").

(2) Conditions for lifting the transfer restriction

Upon the expiration of the Transfer Restriction Period, the Company shall lift the transfer restriction for all of the Allotted Shares on the condition that the Eligible Member has continued to hold the position of director or employee of the Company or its subsidiary during the Transfer Restriction Period.

However, if the Eligible Member retires before the Transfer Restriction Period expires for a reason considered legitimate by the Company's Board of Directors, such as mandatory retirement, excluding a promotion to a director, the Company shall lift the transfer restriction immediately after the retirement of the Eligible Member for the number of shares, which is calculated by multiplying the number of months from the month that follows the month including the payment date to the month including the date of the retirement divided by 36, by the number of the Allotted Shares held by the Eligible Member at this point in time (the number is assumed to be 1 when it exceeds 1) (any fractions less than one share after calculation will be rounded down).

(3) Free-of-charge acquisition by the Company

The Company shall automatically acquire free of charge any Allotted Shares for which the transfer restriction is not lifted at the time of lifting the transfer restriction specified in (2) above.

(4) Handling in the event of reorganization, etc.

Notwithstanding the provision of (1) above, in the event that a merger agreement in which the Company is absorbed, a stock exchange agreement or a share transfer plan in which the Company becomes a wholly owned subsidiary, or any other matter concerning reorganization, etc. is approved at the Shareholders' Meeting of the Company (the Board of Directors' meeting of the Company if approval at the Shareholders' Meeting of the Company is not required for such reorganization, etc.) during the Transfer Restriction Period, the Company shall lift the transfer restriction immediately before the business day preceding the effective date of such reorganization, etc. for the number of shares, which is calculated by multiplying the number of months from the month that follows the month including the payment date to the month including the date of such approval (the "Date of Approval") divided by 36 (the number is assumed to be 1 when it exceeds 1), by the number of the Allotted Shares held by the Eligible Member on the Date of Approval (any fractions less than one share after calculation will be rounded down). In this case, the Company shall automatically acquire free of charge any Allotted Shares for which the transfer restriction is not lifted immediately after the time of lifting the transfer restriction.

(5) Management of shares

The Eligible Member shall open a dedicated account for stating or recording the Allotted Shares at Mizuho Securities Co., Ltd. in a way specified by the Company, and shall store/maintain all of the Allotted Shares at such dedicated account until the transfer restriction is lifted.

3. Basis for Calculation of Payment Amount and Details Thereof

In the Disposal of Treasury Shares, the disposal price has been set at 821 yen per share, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on the business day immediately preceding

the date of the Board of Directors' meeting (January 22, 2026), to eliminate arbitrariness in the price. Because this is the market price immediately before the date of resolution at the Board of Directors' meeting of the Company, the Company believes that it is rational and not a favorable amount.