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June 19, 2026

To whom it may concern

Company name: PALTAC CORPORATION
Name of representative: Takuya Yoshida, Representative Director, President
(Securities code: 8283; TSE Prime Market)
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Matters Concerning Controlling Shareholders, Etc.

PALTAC CORPORATION (the "Company") hereby announces that, with regard to MEDIPAL HOLDINGS CORPORATION, which is a parent company of the Company, the matters concerning controlling shareholders, etc. are as described below.

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	
MEDIPAL HOLDINGS CORPORATION	Parent company	52.44	—	52.44	Prime Market of Tokyo Stock Exchange, Inc.

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

MEDIPAL HOLDINGS CORPORATION is the parent company holding a majority of the Company's voting rights. The parent company group aims to contribute to society through the distribution of "Pharmaceuticals, Health, and Beauty" and is engaged in the main businesses of "Prescription Pharmaceutical Wholesale Business," "Cosmetics, Daily Necessities and OTC Pharmaceutical Wholesale Business," and "Animal Health Products and Food Processing Raw Materials Wholesale and Related Business." The Company is exclusively responsible for the "Cosmetics, Daily Necessities and OTC Pharmaceutical Wholesale Business," and there is no competitive relationship between the Company and the parent company group, and the Company conducts its business activities independently without influence from the parent company or other group companies.

From the viewpoint of corporate governance, the Company makes all decisions on matters such as business strategy and personnel policy on the basis of independent and autonomous discussions at the Company and decisions made by the Company's Board of Directors represent the final decisions within the group regarding the Company's management. In addition, as a listed company with a parent company, the Company is proactively appointing independent external directors and auditors in order to establish an appropriate corporate governance framework. The Board of Directors consists of 13 members, of which seven members are independent outside directors, making up the majority.

Furthermore, in order to appropriately monitor and oversee the risk of conflicts of interest in transactions between the Company and its controlling shareholder, etc. and thereby enhance corporate governance, through implementing appropriate oversight and supervision of the Company's transactions with the controlling shareholder, the Company has established an independent committee as an advisory body to the Board of Directors. This committee is composed exclusively of independent outside directors and outside auditors.

At the same time, the parent company recognizes the importance of ensuring the Company's independence and protecting minority shareholders of the Company. Based on the "Group Company Management Regulations," the parent company believes it is desirable, from the perspective of group management, for the Company to improve its corporate value through actively pursuing business development by independent financing and quick decision-making. Furthermore, the regulations state that the Company's Board of Directors is the final decision-making body.

To ensure an appropriate balance between independence as a listed company and group governance, the Company has appointed one director from the parent company to the Board of the Company. Additionally, one director of the Company serves as a director of the parent company.

As stated above, the Company believes that a certain degree of independence from the parent company group has been secured.

3. Matters concerning transactions with controlling shareholder, etc.

Fiscal year ended March 31, 2026 (April 1, 2025 - March 31, 2026)

Attribute	Name of company	Location	Capital stock (Millions of yen)	Voting rights (Held) (%)	Relationship with related parties	Details of transactions	Transaction amount (Millions of yen)	Account	Balance at end of term (Millions of yen)
Parent company	MEDIPAL HOLDINGS CORPORATION	Chuo-ku, Tokyo	22,398	(Held) Direct 52.44	Payment and receipt of insurance premium, etc. Concurrent directorships, etc.	Payment of insurance premium	15	—	—
						Receipt of insurance proceeds, etc.	3	—	—

(Notes) 1. Transaction amounts do not include consumption taxes.
2. Details of the transactions
Payment of insurance premiums and receipt of insurance proceeds, etc., are related to group insurance and are paid or received through the contact point of the parent company.

4. Status of implementation of measures to protect minority shareholders in transactions, etc., with controlling shareholders

The terms and conditions of transactions with controlling shareholders are reasonably determined on the basis of objective information and after sufficient confirmation that they do not differ materially from the general terms and conditions of transactions.

5. Other matters necessary for investors to appropriately understand and assess the company information

At a meeting of the Board of Directors held on May 11, 2026, the Company resolved to express its opinion in support of the tender offer for its shares (the "Tender Offer") to be conducted by its parent company, MEDIPAL HOLDINGS CORPORATION (the "Offeror"), and to recommend that its shareholders tender their shares in the Tender Offer.

This resolution was made on the assumption that the Offeror intends to make the Company a wholly owned subsidiary through the Tender Offer and a series of subsequent transactions, and that the Company's shares are scheduled to be delisted.

For further details, please refer to the "Notice Concerning Expression of Opinion in Support of, and Recommendation to Tendering in, the Tender Offer for the Company Shares by MEDIPAL HOLDINGS CORPORATION, the Company's Parent Company," announced on May 11, 2026.