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June 25, 2026

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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" or "Disposal") as restricted share compensation. The details are described below.

1. Overview of the Disposal of Treasury Shares

(1) Payment date	July 23, 2026
(2) Class and total number of shares to be disposed of	9,088 shares of common stock of the Company
(3) Disposal price	730 yen per share
(4) Total amount of disposal	6,634,240 yen
(5) Planned allottees	5 Directors of the Company: 5,969 shares (Including 2 External Directors: 656 shares) 3 Directors of the Company who are Audit & Supervisory Committee Members: 1,203 shares 2 Directors of the Company's subsidiaries: 1,916 shares
(6) Other matter	Not applicable

2. Purpose and Reason for Disposal

As announced in the "Notice Concerning Introduction of Restricted Share Compensation Plan and Abolition of Officer Retirement Allowance Plan" dated May 15, 2026, the Company resolved, at the meeting of the Board of Directors held on May 15, 2026, to introduce a restricted share compensation plan (the "Plan") in order to motivate the Company's Directors (including External Directors) and Directors who are Audit & Supervisory Committee Members (collectively the "Eligible Directors") 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.

In addition, at the Company's 53rd Annual General Meeting of Shareholders held on June 25, 2026, it was approved, among other matters, that the total number of common shares of the Company to be issued or disposed of under the Plan to Eligible Directors shall not exceed 75,000 shares per year (of which up to 15,000 shares per year shall be for External Directors and up to 15,000 shares per year for Directors who are Audit & Supervisory Committee Members), and that the total amount of compensation under the Plan shall not exceed 30 million yen per year within the existing monetary compensation limit applicable for such Directors (including up to six million yen for External Directors), and six million yen per year for Directors who are Audit & Supervisory Committee Members within the existing monetary compensation limit applicable for such Directors.

In light of the foregoing, at the meeting of the Board of Directors held today, the Company has resolved to grant total monetary compensation claims of 5,235,560 yen (the “Monetary Compensation Claims”) to the eight Eligible Directors, who are planned allottees, by taking into account the purpose of the Plan, the Company’s performance, and other various factors, and to dispose of 7,172 shares of the Company’s common stock by having the eight Eligible Directors make an in-kind contribution of all of the Monetary Compensation Claims to the Company under 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 shall be until the date on which each Eligible Director retires or resigns from the pre-specified position of Director of the Company or one of its subsidiaries.

In addition, at the meeting of the Board of Directors held today, it was resolved to grant Monetary Compensation Claims in an aggregate amount of 1,398,680 yen for the Company’s subsidiaries to two Directors of the Company’s subsidiaries (collectively referred to together with the Eligible Directors as the “Eligible Directors, etc.”). Accordingly, at the meeting of the Company’s Board of Directors held today, the Company further resolved to dispose of 1,916 shares of the Company’s common stock by having the Directors of the Company’s subsidiaries make an in-kind contribution of all of the Monetary Compensation Claims under the Plan (all shares to be disposed of for Eligible Directors, etc. are collectively referred to as the “Allotted Shares”).

3. Outline of the Restricted Share Allotment Agreement

In connection with the Disposal of Treasury Shares, the Company and an individual Eligible Director, etc. will conclude a restricted share allotment agreement (the “Allotment Agreement”) as outlined below.

(1) Transfer restriction period

The Eligible Director, etc. shall not transfer, create a security interest on, gift before death, or otherwise dispose of the Allotted Shares during the period from July 23, 2026 (the “Payment Date”) until the later of the date on which they cease to hold the position of Director of the Company or one of its subsidiaries, or the date of submission of the semi-annual securities report for the fiscal year in which the Payment Date falls (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 held by an Eligible Director, etc. on the condition that the Eligible Director, etc. has continued to hold the pre-specified position of Director of the Company or one of its subsidiaries throughout the period from the conclusion of the Annual General Meeting of Shareholders of the Company immediately preceding the Payment Date until the conclusion of the first Annual General Meeting of Shareholders of the Company to occur thereafter.

However, if the Eligible Director, etc. retires or resigns from the office due to a legitimate reason, or retires or resigns from the office due to death, during the period from the Payment Date of the Allotted Shares until the conclusion of the first Annual General Meeting of Shareholders of the Company to occur thereafter, the Company shall lift the transfer restriction at the time of such retirement or resignation with respect to the number of Allotted Shares equal to the number held by such Eligible Director, etc. at that time multiplied by a fraction, which is calculated by dividing the number of months from the month following the month containing the date of the Annual General Meeting of Shareholders of the Company immediately preceding the Payment Date (or, in the case of a Director of a subsidiary of the Company, the annual general meeting of such subsidiary) to the month containing the date of such retirement or resignation, by 12 (the number is assumed to be one when it exceeds one). (Note that any fractions less than one share after calculation will be rounded down.)

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

If an Eligible Director, etc. retires or resigns for any reason other than legitimate causes or death, the Company shall automatically acquire free of charge any Allotted Shares held by the Eligible Director, etc.

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, based on the resolution by the Board of Directors, 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 following the month containing the date of the Annual General Meeting of Shareholders of the Company immediately preceding the Payment Date to the month containing the date of such approval (the "Date of Approval") divided by 12 (the number is assumed to be one when it exceeds one), by the number of the Allotted Shares held by the Eligible Director, etc. 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.

4. Management of the Allotted Shares

The Eligible Director, etc. 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.

5. Basis for Calculation of Payment Amount and Details Thereof

In the Disposal of Treasury Shares, the disposal price has been set at 730 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 this Board of Directors' meeting (June 24, 2026), to eliminate arbitrariness in the price. Because this is the market price immediately before the date of resolution at this Board of Directors' meeting of the Company, the Company believes that it is rational and not a favorable amount.