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Notice Concerning Introduction of Restricted Share Incentive Plan for Employees

SAC'S BAR HOLDINGS INC. (the "Company") hereby announces that, at a meeting held today, its Board of Directors has decided to introduce a restricted share incentive plan (the "Plan") for the employees of the Company and Directors and employees of the Company's subsidiaries (collectively the "Eligible Members"), under which the Eligible Members will acquire restricted shares of the Company.

1. Objectives of introducing Plan

The Company will introduce the Plan to support the Eligible Members in building their assets by providing them with an opportunity to acquire the Company's restricted (common) shares issued or disposed of by the Company and to motivate the Eligible Members to raise their sense of management participation, and hence promote value-sharing with shareholders in the medium to long term, by providing them with an incentive to consistently enhance the Company's corporate value. In the Plan, the restricted (common) shares will be assigned to an Eligible Member only if he/she wants to accept the offer.

2. Overview of Plan

(1) Granting monetary compensation claims to Eligible Member and in-kind contribution

Under the Plan, the Company grants monetary compensation claims for allotting restricted shares to Eligible Members, in accordance with the resolution of the Company's Board of Directors. The Eligible Members will make an in-kind contribution of all of the monetary claims to the Company. As a result, the Eligible Members will receive and own shares of the Company issued or disposed of.

(2) Class and total number of restricted shares to be issued or disposed of, which will be received by Eligible Members

The restricted shares to be allotted to the Eligible Members after issuance and disposal shall be the common shares of the Company. The number of shares will be determined by the Company's Board of Directors.

(3) Amount to be paid in for restricted shares

The amount per share to be paid in for the Company's common shares to be issued or disposed of to the Eligible Members under the Plan shall be determined by the Board of Directors within a scope that is not particularly advantageous to the Eligible Members, based on the closing price of the Company's common share on the Tokyo Stock Exchange, on the business day immediately preceding the date of the resolution by the Board of Directors pertaining to the subscription requirements of such common shares. (If the transaction is not completed on that day, the closing price on the immediately preceding trading day.)

(4) Conclusion of restricted share allotment agreement

In the issuance or disposal of the Company's common shares under the Plan, the Company and an Eligible Member shall conclude a restricted share allotment agreement including the following requirements:

- i) Transferring to a third party, creating security interest on, gifting before death, or otherwise disposing of the shares issued or disposed of under the Plan is prohibited during a certain restriction period.
- ii) Upon occurrence of certain events, the Company shall acquire all or part of the said common shares without payment of any contribution.
- iii) The details of conditions for lifting the restrictions, etc. preset by the Board of Directors

3. Timing of introduction of Plan

The specific details of the Plan, including the timing of its introduction, the amount to be paid, the number of shares to be issued or disposed of, and the scope of Eligible Members, will be announced as soon as they are determined.