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March 2, 2026

Company name: SALA Corporation
Name of representative: Goro Kamino, President and Representative Director, Group Representative and CEO
(Securities code: 2734; Tokyo Stock Exchange Prime Market, Nagoya Stock Exchange Premier Market)
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Notice Concerning Determination of Matters Related to Acquisition of Own Shares (Acquisition of Own Shares Under the Provisions of the Articles of Incorporation Pursuant to the Provisions of Article 459, Paragraph (1) of the Companies Act)

SALA Corporation (hereinafter referred to as the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on March 2, 2026, the matters concerning the acquisition of own shares under the provisions of its Articles of Incorporation pursuant to the provisions of Article 459, paragraph (1) of the Companies Act. The details are described below.

1. Reason for acquisition of own shares

The Company has decided to acquire its own shares to enhance shareholder returns and improve capital efficiency, as well as to mitigate the temporary impact on the supply and demand of shares resulting from the secondary offering of the Company’s common shares, which was announced today.

Through this share repurchase, the Company aims to enhance its corporate value over the medium to long term by implementing a flexible capital policy and promoting improvements in EPS (earnings per share) and ROE (return on equity) by optimizing its capital structure.

Furthermore, a portion of the treasury shares acquired through this share repurchase is planned to be used for the disposal of treasury shares based on the introduction of the restricted stock incentive plan for the Employee Stock Ownership Association announced today.

Note: This press release does not constitute a part of an offer of investment in any securities. This press release has been prepared for the purpose of announcing to the public certain matters relating to the acquisition of the Company’s own shares, and not for the purpose of soliciting investment or other activities within or outside Japan. This press release does not constitute soliciting activities to purchase any securities in the United States. The securities have not been and will not be registered under the United States Securities Act of 1933, as amended (hereinafter referred to as the “Securities Act”), and may not be offered or sold in the United States absent registration or an exemption from registration under the Securities Act. No securities will be publicly offered or sold in the United States under this transaction.

2. Details of matters related to acquisition

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| (1) Class of shares to be acquired | Common shares of the Company |
| (2) Total number of shares to be acquired | 2,000,000 shares (maximum)
(3.11% of the total number of issued shares (excluding treasury shares)) |
| (3) Total amount of share acquisition costs | ¥3,000,000,000 (maximum) |
| (4) Acquisition period | From March 4, 2026 (Wednesday) to November 30, 2026 (Monday)
However, no repurchases will be made during the period from March 6, 2026 (Friday) to April 10, 2026 (Friday). |
| (5) Acquisition method | Market purchase on the Tokyo Stock Exchange
(i) Market purchase on the auction market
(ii) Market purchase through Off-Auction Own Share Repurchase Trading System (ToSTNeT-3) |
| (6) Any other matters necessary for this acquisition of treasury shares will be determined by the President and Representative Director, Group Representative and CEO, Goro Kamino. | |

(Note 1) Part or all of the acquisition may not be carried out depending on market trends and other factors.

(Note 2) Should the Company decide to acquire treasury shares using ToSTNeT-3, it will do so upon prior public disclosure.

(Note 3) The Company may acquire treasury shares using ToSTNeT-3 during the period from March 4, 2026 (Wednesday) to March 5, 2026 (Thursday). Should the Company decide to acquire such treasury shares, certain shareholders holding the Company's common shares for cross-shareholding purposes may sell a portion of their holdings.

(Reference) Holding status of treasury shares as of March 2, 2026

Total number of issued shares (excluding treasury shares)	64,216,746 shares
Number of treasury shares	1,824,401 shares

(Note) The number of treasury shares includes 1,810,008 shares of the Company held by Custody Bank of Japan, Ltd. (trust account) as trust assets for a stock delivery trust for executives. Shares acquired through the purchase of fractional shares from February 1, 2026 to March 2, 2026, are not included.

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