

Share Handling Regulations

TACHI-S CO.,LTD.

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1. Purpose

Procedures for the exercise of rights by shareholders of the Company, as well as other handling methods and fees related to shares, shall be governed by these regulations, in accordance with the Articles of Incorporation of the Company, as well as the rules set forth by the Japan Securities Depository Center, Incorporated (“JASDEC”) and the account management institutions, such as securities companies, where shareholders have opened book-entry transfer accounts (“securities companies, etc.”).

2. Transfer Agent

The transfer agent of the Company and its business office shall be as follows.

Transfer agent: 1-4-1 Marunouchi, Chiyoda-ku, Tokyo

Sumitomo Mitsui Trust Bank, Limited

Transfer agent business office: 1-4-1 Marunouchi, Chiyoda-ku, Tokyo

Sumitomo Mitsui Trust Bank, Limited, Stock Transfer Agency Business Planning Dept.

3. Records in Register of Shareholders

- 3.1 Changes to matters stated in the register of shareholders shall be made in accordance with notices to all shareholders or other notices from JASDEC (excluding notices as provided for in Article 154, paragraph (3) of the Act on Book-Entry Transfer of Corporate Bonds and Shares (the “Book-Entry Transfer Act”) (“individual shareholder notice”).
- 3.2 In addition to the provisions of the preceding paragraph, when issuing new shares or when otherwise provided for in laws and regulations, changes shall be made to matters stated in the register of shareholders, regardless of any notice from JASDEC.
- 3.3 The register of shareholders shall be recorded in the characters and symbols specified by JASDEC.

4. Notification Concerning Matters Stated in the Register of Shareholders

Shareholders shall submit notification concerning their name and address via securities companies, etc., and JASDEC, in accordance with the rules set forth by JASDEC. The same shall apply if there are any changes to these matters.

5. Representative for Corporate Shareholders

Shareholders who are corporations shall submit notification concerning one (1) representative via securities companies, etc., and JASDEC, in accordance with the rules set forth by JASDEC. The same shall apply if there are any changes to these matters.

6. Representative for Joint Shareholders

Shareholders who hold shares jointly shall determine one (1) representative and submit notification concerning the name and address of the joint representative via securities companies, etc., and JASDEC, in accordance with the rules set forth by JASDEC. The same shall apply if there are any changes to these matters.

7. Legal Representative

Persons who have parental authority, guardians, and other legal representatives of a shareholder shall submit notification concerning their name and address via securities companies, etc., and JASDEC, in accordance with the rules set forth by JASDEC. The same shall apply if there are any changes to these matters or the deletion thereof.

8. Notification of Place to Receive Notices for Shareholders Residing Overseas, etc.

Shareholders and registered pledgees of shares residing overseas, or the legal representatives thereof, shall appoint a standing representative in Japan or determine a place to receive notices in Japan, and shall submit notification concerning the name and address of the standing representative or the place to receive notices via securities companies, etc., and JASDEC, in accordance with the rules set forth by JASDEC. The same shall apply if there are any changes to these matters or the deletion thereof.

9. Method of Confirmation Via JASDEC

If notification from a shareholder to the Company is submitted via a securities company, etc., and JASDEC, it shall be deemed to have been submitted by the shareholder himself/herself.

10. Confirmation of Shareholders

- 10.1 If a shareholder (including shareholders who have submitted an individual shareholder notice) submits a request or otherwise exercises rights as a shareholder ("request, etc."), he/she shall attach or submit proof of the identity of the person submitting the request, etc. ("identifying documentation, etc."); provided, however, that this shall not apply in cases when the Company is able to confirm that the request, etc., has been submitted by the shareholder himself/herself.
- 10.2 If a request, etc., from a shareholder to the Company is submitted via a securities company, etc., and JASDEC, it shall be deemed to be a request, etc., from the shareholder himself/herself, and identifying documentation, etc., shall not be required.
- 10.3 When submitting a request, etc., via a representative, in addition to the procedures described in the preceding two paragraphs, a power of attorney signed by the shareholder or with the name and seal of the shareholder shall be attached. The power of attorney must state the name and address of the delegate.
- 10.4 The provisions of 10.1 and 10.2 shall also apply to representatives.

11. Request for Delivery of Paper-Based Documents and Filing of Objections

Requests for the delivery of paper-based documents that contain the matters stated in reference materials for the General Meeting of Shareholders, etc., by electronic means, as provided for in Article 325-5, paragraph (1) of the Companies Act (“requests for the delivery of paper-based documents”) and objections provided for in paragraph (5) of the same shall be submitted in writing; provided, however, that when requests for the delivery of paper-based documents are submitted via securities companies, etc., and JASDEC, they shall be governed by the rules set forth by the securities company, etc., and JASDEC.

12. Rights of Minority Shareholders and Other Shareholders

When a shareholder is exercising rights as a minority shareholder or other shareholder, as provided for in Article 147, paragraph (4) of the Book-Entry Transfer Act, directly against the Company, he/she shall submit an individual shareholder notice, and submit the request in writing, with his or her signature or name and seal.

13. Statement of Shareholder Proposals in Reference Materials for the General Meeting of Shareholders

If a proposal for the General Meeting of Shareholders has been submitted by a shareholder, the length set forth by the Company shall be as follows, in accordance with Article 93, paragraph (1) of the Regulations for Enforcement of the Companies Act.

- (1) Reasons for the proposal: 400 characters per proposal
- (2) Matters to be stated in reference materials for the General Meeting of Shareholders when the proposal submitted is for the election of officers:
400 characters per candidate

14. Method of Request for Purchase of Shares Constituting Less Than One Unit

Requests for the purchase of shares constituting less than one unit shall be submitted via securities companies, etc., and JASDEC, in accordance with the rules set forth by JASDEC.

15. Determination of Purchase Price

- 15.1 The unit purchase price for requests for purchase as described in the preceding article shall be the closing price on the market established by the Tokyo Stock Exchange on the day when the request for purchase arrives at the transfer agent business office; provided, however, that if there are no trades on that day, or if that day is a non-business day for the Exchange, it shall be the settlement price of the first trade conducted thereafter.
- 15.2 The purchase price shall be the unit purchase price based on the preceding paragraph multiplied by the number of shares for which the request for purchase is submitted.

16. Payment of Purchase Proceeds

- 16.1 The purchase proceeds shall be calculated by subtracting fees as provided for in 25. from the purchase price calculated in accordance with 15., and the Company shall pay the purchase proceeds on the fourth (4th) business day counting from the day following the day on which the unit purchase price was determined, in accordance with the rules set forth by JASDEC, except where otherwise set forth by the Company; provided, however, that if the purchase price is a rights-on price, in the case of a distribution of surplus, share split, etc., the purchase proceeds shall be paid by the record date thereof.
- 16.2 A person submitting a request for purchase may request that the purchase proceeds are paid by transfer to a bank deposit account he/she has designated or paid in cash by JAPAN POST BANK.

17. Transfer of Purchased Shares

Shares constituting less than one unit for which a request for purchase has been received shall be transferred to the book-entry transfer account of the Company on the day when the purchase proceeds are paid or the payment procedures are completed, in accordance with 16.

18. Method of Request for Sale of Shares Constituting Less Than One Unit

If a shareholder holding shares constituting less than one unit requests the Company to sell to him/her such amount of shares which will, when added together with the shares constituting less than one unit, constitute one unit of stock ("request for sale"), he/she shall submit the request via the securities company, etc., and JASDEC, in accordance with the rules set forth by JASDEC.

19. Requests for Sale that Exceed the Balance of Treasury Shares

- 19.1 If the total number of shares subject to requests for sale made on the same day and in an unclear order will exceed the number of treasury shares to be transferred that the Company holds, all requests for sale on that day shall be ineffective.
- 19.2 If the number of treasury shares to be transferred that the Company holds is fewer than 500 shares, the Company shall suspend the handling of requests for sale until the day when the number of treasury shares exceeds 500 shares.

20. Effective Date of Requests for Sale

Requests for sale shall become effective on day when the request for sale arrives at the transfer agent business office.

21. Determination of Sale Price

- 21.1 The unit sale price shall be the closing price on the market established by the Tokyo Stock Exchange on the effective date of the request for sale; provided, however, that if there are no trades on that day, or if that day is a non-business day for the Exchange, it shall be the settlement price of the first trade conducted thereafter.
- 21.2 The sale price shall be the unit sale price based on the preceding paragraph multiplied by the number of shares for which the request for sale is submitted.

22. Transfer of Sold Shares

The Company shall apply for the transfer of a number of treasury shares equivalent to the number of shares for which the request for sale was received to the book-entry transfer account of the shareholder who submitted the request for sale, on the day when it is confirmed that the sale proceeds calculated by adding the fees provided for in 25. to the sale price have been transferred to the bank deposit account prescribed by the Company, via the securities company, etc., by the shareholder who submitted the request for sale, in accordance with the rules set forth by JASDEC.

23. Period of Suspension of Acceptance of Requests for Sale

- 23.1 The Company shall suspend the acceptance of requests for sale during the period from 10 business days prior to the following days in each year, until the relevant day.
- (1) March 31
 - (2) September 30
 - (3) Other shareholder fixing days set forth by JASDEC, etc.
- 23.2 Notwithstanding the preceding paragraph, if the Company deems it necessary, it may separately establish a period during which the acceptance of requests for sale is suspended.

24. Special Provisions Pertaining to Special Accounts

The confirmation of the identity of shareholders for whom special accounts have been opened and other handling methods related to special accounts shall be governed by the rules set forth by the account management institution of the special account, as well as the rules set forth by JASDEC.

25. Fees

Fees related to the handling of the shares of the Company shall be as follows; provided, however, that consumption taxes imposed on these fees shall be added and collected.

- 25.1 When purchasing shares constituting less than one unit pursuant to 14. (Method of Request for Purchase of Shares Constituting Less Than One Unit) and selling shares constituting less than one unit pursuant to 18. (Method of Request for Sale of Shares Constituting Less Than One Unit)
The amount set forth in 25.2 as the amount equivalent to fees pertaining to the entrustment of the sale or purchase of shares
- 25.2 The amount per unit shall be calculated based on the following formula, and this amount shall be prorated for the number of shares constituting less than one unit for which a request for purchase or sale is submitted.
- (Formula) Of the total amount calculated by multiplying the unit purchase price per share set forth in 15.1, and the unit sale price per share set forth in 21.1, by the number of shares per unit:
- For the amount up to one (1) million yen: 1.150%
- For the amount exceeding one (1) million yen: 0.900%
- (Any fractions of less than one (1) yen shall be rounded down.)
- Provided, however, that if the amount calculated per unit is less than 2,500 yen, the amount shall be 2,500 yen.

Amended December 23, 1983
Amended June 28, 1986
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Amended January 5, 2009
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Amended September 1, 2022