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October 14, 2025

Company name: ARCS COMPANY,LIMITED
Name of representative: Kiyoshi Yokoyama, Chairman, CEO
(Securities code: 9948; TSE Prime Market and SSE)
Inquiries: Koichi Furukawa, Vice Chairman, CFO
(Telephone: +81-11-530-1000)

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 165, Paragraph (2) of the Companies Act)

ARCS COMPANY,LIMITED (hereinafter referred to as the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on October 14, 2025, the matters concerning the acquisition of own shares pursuant to the provisions of Article 156 of the Companies Act, as applied by replacing the relevant terms pursuant to the provisions of Article 165, paragraph (3) of the same 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 while ensuring a flexible capital policy.

2. Details of matters related to acquisition

(1)	Class of shares to be acquired	Common shares
(2)	Total number of shares to be acquired	Up to 700,000 shares (Equivalent to 1.30% of total number of issued shares (excluding treasury shares))
(3)	Total amount of share acquisition costs	Up to 2,500 million yen
(4)	Acquisition period	From October 15, 2025 to January 15, 2026
(5)	Method of purchase	Market trading transactions on Tokyo Stock Exchange

(Reference) Holding status of treasury shares as of August 31, 2025

Total number of issued shares (excluding treasury shares)	53,982,383 shares
Number of treasury shares	3,667,485 shares (Equivalent to 6.36% of total number of issued shares)