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August 4, 2026

Company name:	Aica Kogyo Co., Ltd.
Securities code:	4206; Tokyo Stock Exchange Prime Market and Nagoya Stock Exchange Premier Market
Name of representative:	Kenji Ebihara, Representative Director and President
Contact:	Hideaki Morishima, Senior Executive Officer, Responsible for Human Resources Department
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Notice Regarding Disposal of Treasury Stock in Connection with Additional Contribution to the Stock Benefit Trust (J-ESOP)

Aica Kogyo Co., Ltd. (the "Company") hereby announces that, at the meeting of its Board of Directors held today, it has resolved to dispose of treasury stock (the "Disposal of Treasury Stock") as set forth below, in connection with an additional contribution to the Stock Benefit Trust (J-ESOP) (the "Plan").

1. Overview of the Disposal

(1)	Disposal date	Thursday, August 20, 2026
(2)	Class and number of shares to be disposed of	50,000 shares of the Company's common stock
(3)	Disposal price	3,649 yen per share
(4)	Total disposal amount	182,450,000 yen
(5)	Scheduled allottee	Custody Bank of Japan, Ltd. (Trust E Account)
(6)	Other	The Company will submit an extraordinary report pursuant to the Financial Instruments and Exchange Act in relation to the Disposal of Treasury Stock.

Note: Custody Bank of Japan, Ltd. (Trust E Account), the scheduled allottee, is the trust account established pursuant to a trust agreement (the "Trust Agreement") to be entered into between the Company, as trustor, and Mizuho Trust & Banking Co., Ltd., as trustee (with Custody Bank of Japan, Ltd. as re-trustee). The trust established under the Trust Agreement is referred to herein as the "Trust." The Disposal of Treasury Stock is conducted to provide benefits to employees of the Company and its group companies (the "Employees") under the Plan, and is substantially equivalent to the allotment of shares to the Employees as consideration for services rendered to the Company and its group companies.

2. Purpose and Reasons for the Disposal

The Company introduced the Plan based on a resolution adopted at the meeting of its Board of Directors held on January 29, 2021. (For an overview of the Plan, please refer to the "Notice Regarding Introduction of the Stock Benefit Trust (J-ESOP)" dated January 29, 2021, and the "Notice Regarding Introduction of the Stock Benefit Trust Plan (J-ESOP) (Determination of Detailed Terms) and Disposal of Treasury Stock through Third-Party Allotment" dated April 30, 2021.)

In connection with the continuation of the Plan, the Company has decided to make an additional cash contribution to the Trust (the "Additional Trust Contribution") so that the Trust may acquire the shares expected to be necessary for future benefits under the Plan. The Company has also decided to dispose of its treasury stock (the "Disposal of Treasury Stock") to Custody Bank of Japan, Ltd. (Trust E Account), the re-trustee that has received a re-entrustment from the trustee of the Trust, in order to hold and dispose of the Company's shares in administering the Plan.

The number of shares to be disposed corresponds to the number of shares expected to be granted to the Employees during the trust period based on the "Stock Benefit Regulations" (covering the five fiscal years from the fiscal year ending March 31, 2027 to the fiscal year ending March 31, 2031). Such number represents 0.07% of the total number of issued shares (67,590,664 shares) as of March 31, 2026, and 0.08% of the total voting rights (631,534 voting rights) as of the same date (each percentage rounded to the nearest one-hundredth of one percent). In light of the purpose of the Plan as set forth in the "Notice Regarding Introduction of the Stock Benefit Trust (J-ESOP)" dated January 29, 2021, the Company has determined that the resulting level of dilution is reasonable.

*Outline of the Additional Trust Contribution

Date of the Additional Trust Contribution:	August 20, 2026
Amount of the Additional Trust Contribution:	182,450,000 yen
Class of shares to be acquired:	Common stock of the Company
Number of shares to be acquired:	50,000 shares
Date of share acquisition:	August 20, 2026
Method of share acquisition:	Acquired through subscription for the Company's treasury stock to be disposed of pursuant to the Disposal of Treasury Stock

3. Basis for Calculation of the Disposal Price and Specific Details Thereof

The disposal price has been set at 3,649 yen, the closing price of the Company's common stock on the Tokyo Stock Exchange as of the business day immediately preceding the date on which the Disposal of Treasury Stock was resolved at the meeting of its Board of Directors.

The reason for using the closing price on the business day immediately preceding the date on which the Disposal of Treasury Stock was resolved at the meeting of its Board of Directors is that it represents the Company's fair corporate value in the stock market, and the Company has determined this to be reasonable.

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