

*June 14, 2021*

**Notice of Recording of Other Operating Revenue**

create restaurants holdings inc. announces that we have recorded other operating revenue during the first quarter of the fiscal year ending February 2022 (March 1, 2021 to May 31, 2021). Details are as follows.

1. Details of other operating revenue

In response to the State of Emergency declared in April 2021 and the twice extension of its periods, we responded sincerely to requests from the government and local governments to cooperate in preventing the spread of COVID-19. As a result, many outlets were forced to suspend operations and shorten operating hours. In order to keep our employees, we paid leave allowances to employees who took a furlough, and the amount is recorded as a personnel expense under "Selling, general and administrative expenses". On the other hand, our company applied for the employment adjustment subsidies for a portion of such leave allowances, and also applied for the subsidy for cooperation from local governments for shortening operating hours, etc. As a result, the total amount of subsidies, etc. of 5,703 million yen was recorded as "Other operating revenue."

2. Impact on business results

Above other operating revenue has already been incorporated in the financial results announced in the "Summary of Financial Results for the First Quarter Ended May 31, 2021 [IFRS] (Consolidated)" dated July 14, 2021.