

Unlimited Excitement!

Welcome diversity

Collaborate to Create

Surprise the world

Financial Results of FY 2026 Q1 (Supplementary Material)

July 14, 2025

create restaurants holdings, inc.

[TSE Prime, Stock Code 3387]

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CR category	: create restaurants inc. (CR) , Create Dining inc. (CD)
SFP category	: SFP Holdings Co., Ltd. (SFPHD), SFP Dining Co., Ltd. (SFPD), Joh Smile Corporation (JS), CLOOC DINING Co., Ltd. (CL)
Specialty Brand category	: YUNARI Co., Ltd. (YNR), Gourmet Brands Company inc. (GBC), KR FOOD SERVICE CORPORATION (KR), YUZURU Inc. (YZ), Icchou Inc. (IC), SAINT-GERMAIN Co.,LTD. (SG), L'air bon inc. (LB), Ichigen Food Company Co., Ltd. (IG), Noroshi Co., Ltd. (NRS)
Overseas category	: CREATE RESTAURANTS ASIA PTE., LTD. (CRA), create restaurants hong kong Ltd. (CRHK), Il Fornaio (America) LLC (IF), Create Restaurants DE LLC (WF)

I Financial Highlights

1. Financial Results Overview [IFRS]

Revenue and profit increased YoY. 2 companies merged in the previous fiscal year contributed steadily to consolidated results, making steady progress against full-year forecasts.

Revenue 41.8 billion yen, Operating profit 3 billion yen,
Profit attributable to owners of parent 2.1 billion yen, Adjusted EBITDA 7.4 billion yen

✓ Revenue

- Revenue increased (+3.5 billion yen) compared to the previous fiscal year due to steady contribution by each company in the specialty brand category including Icchou Inc. and 2 companies merged in the previous fiscal year, despite a decrease in revenue due to unseasonable weather in the first half of March and the impact of foreign exchange rates, etc.

✓ Operating profit

- (Operating profit) Profit increased (+300 million yen) as cost increases were absorbed by appropriate control of labor costs, mainly working hours, and continued optimization of selling prices, despite the rise in raw material costs, including the rise in rice prices.

	FY2025 Q1(Mar.-May)	FY2026 Q1(Mar.-May)	Change	FY2026	Progress Rate
(Million yen)	Result	Result		Full-year Forecast	
Revenue	38,286	41,814	+3,527	165,000	25.3%
Operating profit	2,753	3,048	+295	9,600	31.8%
Profit before taxes	2,584	2,992	+407	8,800	34.0%
Profit for the year	2,046	2,263	+217	6,500	34.8%
Profit attributable to owners of parent	1,852	2,088	+235	5,800	36.0%
Adjusted EBITDA *	7,106	7,420	+314	27,200	27.3%
Actual operating profit (Operating income excluding impairment losses and other non-recurring expenses)	3,351	3,439	+88	11,600	29.7%

* Adjusted EBITDA = operating profit + other operating expenses - other operating revenues (excluding sponsorship income) + depreciation and amortization + non-recurring expense items (such as advisory expenses related to share acquisitions, etc.)

2. Financial Results Overview (by Category)

Group operating companies included in each category are listed at the bottom of page 2 of this material.

✓ CR category: Increasing revenue, increasing profit

Although inclement weather in early March affected mainly golf course restaurants, revenue and profit increased due to new restaurant openings and aggressive store format changes.

✓ SFP category: Increasing revenue, decreasing profit

Revenue increased supported by the strong performance by a new shop of public izakaya, but profit decreased due to the inability to absorb the increase in raw material costs.

✓ Specialty Brand category: Increasing revenue, increasing profit

Revenues and profit increased due to contributions by each company of bakery and noodle section, which are daily and standard use, in addition to Icchou Inc., which remained strong from the previous fiscal year.

✓ Overseas category: Increasing revenue, increasing profit

Excluding foreign exchange effects, same store sales YoY performed 102% in local currency base, and revenue and profit increased thanks to the consolidated contribution of Wildflower, which joined the Group in the previous fiscal year.

✓ Same store sales YoY (Based on stores as of the end of Feb. 2025, incl. closed stores.)

Category	Mar.	Apr.	May	Q1 (Mar.-May)
CR	102.5%	104.9%	106.5%	104.6%
SFP	97.3%	100.0%	101.1%	99.5%
Specialty Brand	104.2%	105.1%	106.9%	105.4%
Overseas (Local currency)	100.6% (100.8%)	100.1% (103.1%)	98.4% (102.8%)	97.7% (102.1%)
Consolidated	101.7%	103.2%	104.2%	102.7%

(Million yen)

Category	FY2025 Q1			FY2026 Q1			Change		
	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF *1	Ratio to revenue
CR	13,826	1,595	11.5%	14,648	1,709	11.7%	+822	+113	+0.1%
SFP	7,626	834	10.9%	7,751	765	9.9%	+124	- 69	-1.1%
Specialty Brand	11,839	1,466	12.4%	12,828	1,663	13.0%	+988	+196	+0.6%
Overseas	5,045	613	12.2%	6,643	691	10.4%	+1,598	+78	-1.7%
Adjustments, etc.*2	- 51	2,597	-	- 57	2,591	-	- 6	- 5	-
Total	38,286	7,106	18.6%	41,814	7,420	17.7%	+3,527	+314	-0.8%


(Note) Taking into account the intra-group restructuring (KR's contract business is absorbed by CR) on Sep. 1, 2024, the figures for the previous fiscal year reflect the ones after the reorganization of categories.

*1:Category CF = Operating profit (JGAAP) + depreciation and amortization + sponsorship income + non-recurring expense items

*2: Other adjustments include depreciation and amortization related to the adoption of IFRS 16, as well as head office expenses that are not allocated to each category.

3. Topics (1) - [Medium-Term Management Plan] Evolve of Location -

Aggressively opening core brands in new areas by utilizing the franchise structure within the Group

 **Ebisoba Ichigen [Sapporo]**

April [First: Osaka] Umeda D.D.HOUSE



 **ISOMARU SUISAN [Tokyo]**

February [First: Kagoshima] CenTerrace TENMONKAN



TANTO TANTO [Tokyo]

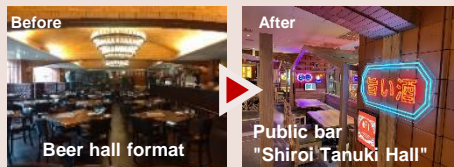
February [First: Fukuoka] KITTE Hakata

March [First: Hiroshima] Hiroshima Station Building



Bringing together the expertise of the CR Group!

1
Agile change
in store
format



2
Expertise in
multiple
formats

"Shiroi Tanuki Hall," a public bar with the theme of "Sapporo Susukino," leverages the Group's expertise in izakaya brand.

3
M&A
synergies

"Ebisoba Ichigen", a restaurant in Sapporo that joined the Group in Oct. 2024, opened a branch store.



Queues
every day!



3. Topics (2) - Succession of "KINOZEN" in long-established sweet shop -



"KINOZEN", a long-established sweet shop in Kagurazaka that closed in September 2022, much to the regret of many, will reopen on **July 18, 2025**, as a member of our group in Kagurazaka, where it was founded.



Matcha Bavaiois



To-go



Cream Anmitsu + Increase of 2 extra shiratama mochi balls

KINOZEN was once loved by many people as a sweet shop that condensed the essence of Kagurazaka. "Matcha Bavaiois" and "Anmitsu" are the typical sweet flavors of Kagurazaka, using the elegantly sweet "Anko" that has been carefully selected to the fullest extent."

In particular, "Anmitsu" appears in the lyrics of Nogizaka46's song "From Another Stars", and is a gem that will remain in the hearts of many customers across generations.

create restaurants inc. has welcomed a confectionery chef who has worked at the same store for over 25 years, inheriting the will of his predecessor, to revive the unique "taste" and "spirit" of the store.

KINOZEN Kagurazaka

Address: Sawaya Building 1F/B1F, 2-12-15 Kagurazaka, Shinjuku-ku, Tokyo

Shareholders benefits are available to KINOZEN.

II FY 2026 Forecasts

1. Summary of FY 2026 Business Forecasts

Full-year Business Forecasts disclosed on Apr. 14th, 2025 ⇒ No change

Revenue: 165 billion yen (+8.6 billion yen YoY), Operating profit: 9.6 billion yen (+1.1 billion yen),
Profit attributable to owners of parent 5.8 billion yen (+0.2 billion yen) and Adjusted EBITDA 27.2 billion yen (+1.1 billion yen)

(Million yen)	FY2026 Q1		FY2026 (Full-year Forecast)		Progress Rate (vs. Forecast)
	Result	Ratio to revenue	Forecast	Ratio to revenue	
Revenue	41,814		165,000		25.3%
Operating profit	3,048	7.3%	9,600	5.8%	31.8%
Profit before taxes	2,992	7.2%	8,800	5.3%	34.0%
Profit for the year	2,263	5.4%	6,500	3.9%	34.8%
Profit attributable to owners of parent	2,088	5.0%	5,800	3.5%	36.0%
Adjusted EBITDA *	7,420	17.7%	27,200	16.5%	27.3%
Actual operating profit (Operating income excluding impairment losses and other non-recurring expenses)	3,439	8.2%	11,600	7.0%	29.7%

*Adjusted EBITDA = operating profit + other operating expenses-other operating revenues (excluding sponsorship income) + depreciation and amortization + non-recurring expense items (advisory expenses related to share acquisitions, etc.)

2. FY 2026 Business Forecasts (by Category)

Full-year Business Forecasts disclosed on Apr. 14th, 2025 ⇒ No change

Group operating companies included in each category are listed at the bottom of page 2 of this material.

(Million yen)

Category	FY2026 (Q1 Result)			FY2026 (Full-year Forecast)			Progress Rate (vs. Forecast)	
	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF
CR	14,648	1,709	11.7%	57,000	5,900	10.4%	25.7%	29.0%
SFP	7,751	765	9.9%	32,500	3,300	10.2%	23.8%	23.2%
Specialty Brand	12,828	1,663	13.0%	50,000	5,500	11.0%	25.7%	30.2%
Overseas	6,643	691	10.4%	27,000	3,100	11.5%	24.6%	22.3%
Adjustments, etc.*2	- 57	2,591	-	- 1,500	9,400	-	-	-
Total	41,814	7,420	17.7%	165,000	27,200	16.5%	25.3%	27.3%

*1: Category CF = Operating profit (JGAAP) + depreciation and amortization + sponsorship income + non-recurring expense items

*2: In addition to depreciation expenses associated with the adoption of IFRS16 issue, head office expenses, etc. that are not allocated mainly to individual categories

III Stock split and Expansion of shareholders benefits plan

1. Outline of stock split

✓ **A 2-for-1 stock split** with Aug. 31, 2025 as the record date, with the aim of lowering the amount per unit and further expanding our investor base.

- Effective date: Sep. 1, 2025
- Number of shares issued after the stock split: 425,628,568 shares

✓ **The Dividend forecast for FY 2026 is not substantially changed.**

■ Forecast of Dividend per Share

	Half-year (End of Q2)	End of FY	Annual
Previous forecast for the FY ending Feb. 2026 (Announced on Apr. 14 2025)	4.50yen	4.50yen	9.00yen
Previous forecast for the FY ending Feb. 2026 (Announced on Jul. 14 2025)	4.50yen	2.25yen	--
<Calculated before stock split>	<4.50yen>	<4.50yen>	<9.00yen>
Results for the FY ending Feb. 2025	4.00yen	4.00yen	8.00yen
Results for the FY ending Feb. 2024	3.50yen	3.50yen	7.00yen

■ Schedule of Dividend Payment (planned)

Schedule	Content	(Note)
Sun., August 31, 2025	Interim dividend vesting date	Adoption of the standard before the stock split
Mid-Nov. 2025	Interim dividend payment (planned)	
Sat., February 28, 2026	Year-end dividend vesting date	Adoption of the standard after the stock split
Mid-May, 2026	Year-end dividend payment (planned)	

■ Dividend policy (no change)

We regard the return of profits to shareholders as an important management policy and have adopted a basic policy of paying stable dividends. We plan to pay dividends twice a year, an interim dividend and a year-end dividend.

→In principle, the dividend amount is set at 14% or more of the “real/adjusted EBITDA dividend payout ratio”^{*} and is determined after taking into account overall business performance, financial condition, future business development, and etc.

^{*}Real / adjusted EBITDA dividend payout ratio (excluding the impact of IFRS16)
= Total dividends / (Adjusted EBITDA - lease liability repayments under IFRS No.16) x 100

2. Expansion of shareholders benefits plan

✓ To **increase and expand** shareholders benefits plan in line with stock split

[Point]

- Shareholders listed or recorded in the shareholder register **as of the end of Feb. 2026** are eligible for the gift.
- **Changes in the classification** of the number of shares held from **8 to 11**(Subdivided the segmented from 100 shares to 500 shares)
- No substantial change in the continuous shareholders benefits plan

Schedule	Content	(Note)
Sun., August 31, 2025	Record date for interim benefit rights	Adopted the current benefits plan of the table below.
Mid-Nov. 2025	Dispatch of interim benefit coupons (planned)	
Sat., February 28, 2026	Record date for period-end benefit rights	Adopted the benefits plan after expansion of the table below
Mid-May, 2026	Dispatch of year-end benefit coupons (planned)	

■ Shareholders benefits plan after expansion

Before(Current)		After Increase	
Twice a year (end of February/end of August)		Twice a year (end of February/end of August)	
Number of shares held	Benefits (Meal coupon)	Number of shares held *1	Benefits (Meal coupon)
		Over 100 shares	1,500 yen
Over 100 shares	2,000 yen	Over 200 shares	3,000 yen
		Over 300 shares	4,000 yen
Over 200 shares	4,000 yen	Over 400 shares	5,000 yen
		Over 500 shares	6,000 yen
Over 400 shares	6,000 yen	Over 800 shares	8,000 yen
Over 600 shares	8,000 yen	Over 1,200 shares	10,000 yen
Over 1,000 shares	10,000 yen	Over 2,000 shares	14,000 yen
Over 3,000 shares	16,000 yen	Over 6,000 shares	20,000 yen
Over 6,000 shares	24,000 yen	Over 12,000 shares	24,000 yen
Over 9,000 shares	30,000 yen	Over 18,000 shares	30,000 yen

■ Continuous shareholders benefits plan after the change

Before(Current)		After	
Twice a year (end of February/end of August)		Twice a year (end of February/end of August)	
Number of shares held	Benefits (Meal coupon)	Number of shares held *1	Benefits (Meal coupon)
Over 400 shares	2,000 yen Additional coupon	Over 800 shares	2,000 yen Additional coupon
Over 3,000 shares	4,000 yen Additional coupon	Over 6,000 shares	4,000 yen Additional coupon
Over 6,000 shares	6,000 yen Additional coupon	Over 12,000 shares	6,000 yen Additional coupon
Over 9,000 shares	8,000 yen Additional coupon	Over 18,000 shares	8,000 yen Additional coupon

*1: Number of shares held after the stock split is shown.

*2: The continuous shareholders benefits plan is a program that provides additional shareholder coupons to shareholders who have held 800 or more shares under the same shareholder number for three consecutive times or more as recorded in the shareholder register on the record dates (the last day of Feb. and Aug. for each) after the stock split.

*3: The number of shares held after the stock split is indicated. If there is a change in the number of shares held during the period subject to the continuous holding, the number of shares held is the lowest of the last three record dates. The number of shares held as of the record date prior to the end of Feb. 2026 is determined based on the number of shares held retroactively adjusted to reflect the stock split.

3. Expansion of stores where shareholders benefits are available

✓ As part of the business alliance with JA ZEN-NOH *, 9 stores became available for shareholders benefits from July.

*Disclosed on Jan. 26, 2024

[Gumma Prefecture] Yakiniku Agri 7 stores



Shinden-an



Rakuraku-en



Asahi-an



Maebashi Main Store



Kabura-en



Agatsuma store



Nodashuku-an

[Osaka Prefecture] Yakiniku Jun 2 stores



Hirakata City Hall front



Osaka Dome City

Frequently asked questions with shareholders benefits after digitization

Q1

After reading (storing) the benefit coupon (paper) into exclusive application, is it still possible to use it (paper)?

(1) Benefit coupon (paper) (2) Exclusive app



Storing



Available. Please understand that a copy of the same ticket is stored in a dedicated app.

It is also recommended that the paper tickets in (1) stored in (2) be stored until the balance reaches 0 yen.

A1

Q2

Is it possible to store the same coupon into two apps of two different people?



(1)



(2)

Can be read. However, since the balance cannot be segregated, the balance in ② is also reduced when used in ①. Please understand this as sharing a wallet.

A2

Q3

When I stored two discount coupons with the app, I was asked, "Would you like to combine them?" How can I do?

This is a convenient feature that allows you to **combine (consolidate)** coupons with the same expiration date. Please note that once combined, they cannot be returned to their original state.

A3



IV Appendix

1. Openings and Closings of Stores

✓ Total number of group stores as of the end of May 2025: 1132

	Number of stores	Main breakdown	
New store openings	18	Core brands: "shabu-SAI" Ario Kameari, LaLaport Tachikawa Tachihi, "Cent Varie" Inada, "TANTO TANTO" Hiroshima, "AWkitchen"/ "ISOMARU SUISAN Shokudo" / "Hainan Chicken Rice Shokudo" LaLaport Anjo New/other brands: "Ichigen" Umeda JA ZEN-NOH collaboration: "Yakiniku Agri" 7 stores, and "Shinshu Sodachi" New contract business: Food Court in SAPA Overseas FC: "Ichigen" Kaohsiung, Taiwan	
Store closures	7	(Mainly expiration of the contract)	
M&A	5	"Noroshi" 4 stores, and "Temomi Chuka Soba (Hand-kneaded Chinese noodles) Nakamura"	
Change in store format	5	Core brands: "Uminchu Shubo" Kawagoe, and "Tsukemen TETSU" Mizonoguchi New/other brands: "Shiroi Tanuki Hall", "Hassan" Kioicho, and "Miso-Nikomi Udon Mikawa" AEON MALL Mito Uchihara	

[List of stores opened and closed as of FY 2026]

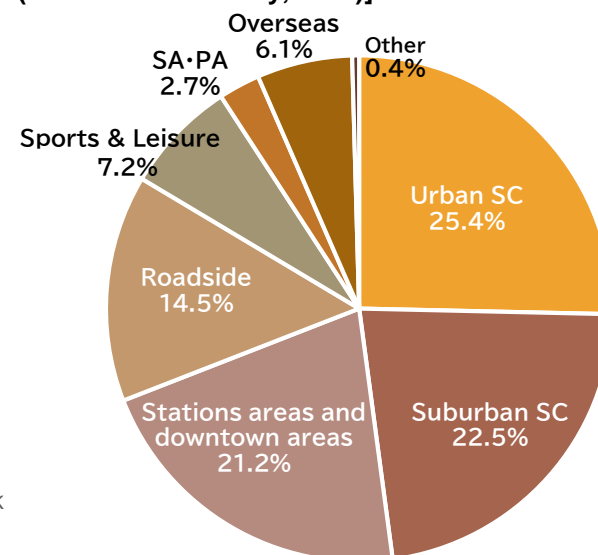
Category	Total no. at end of Feb. 2025	Increase /Decrease		M&A	Total no. at and of May.2025	Brand Changes *1
		New	Close			
CR	518	7	2	0	523	4
SFP	203	1	0	0	204	0
Specialty Brand	325	9	3	5	336	1
Overseas *2	70	1	2	0	69	0
Group total *3	1,116	18	7	5	1,132	5

* 1: Number of stores within the Group, including changes of business

* 2: Total number of stores including 2 franchised stores of CD in Jakarta, 9 franchised stores of KR in Thailand, 5 franchised stores in HK and 2 franchised stores in Taiwan of IG.

* 3: Total number of stores including contract business stores and FC stores as of the end of each quarter.

[Composition of stores by location (as of the end of May, 2025)]



2. Trends in same-store sales YoY ratio

Group operating companies included in each category are listed at the bottom of page 2 of this material.

【Consolidated】

	Mar.	Apr.	May	Q1 Total	Jun.	Jul.	Aug.	Q2 Total	Sep.	Oct.	Nov.	Q3 Total	Dec.	Jan.	Feb.	Full-year
FY2026	101.7%	103.2%	104.2%	102.7%	-	-	-	-	-	-	-	-	-	-	-	-
FY2025	108.8%	104.5%	104.9%	106.1%	110.4%	103.6%	108.1%	106.6%	108.8%	104.1%	108.9%	106.5%	106.0%	106.1%	104.2%	106.1%

【By category】

		Mar.	Apr.	May	Q1 Total	Jun.	Jul.	Aug.	Q2 Total	Sep.	Oct.	Nov.	Q3 Total	Dec.	Jan.	Feb.	Full-year
CR	FY2026	102.5%	104.9%	106.5%	104.6%	-	-	-	-	-	-	-	-	-	-	-	-
	FY2025	110.2%	104.2%	103.7%	106.0%	112.0%	104.1%	107.5%	106.9%	109.7%	103.7%	109.3%	107.2%	106.3%	106.1%	103.9%	106.7%
SFP	FY2026	97.3%	100.0%	101.1%	99.5%	-	-	-	-	-	-	-	-	-	-	-	-
	FY2025	107.9%	103.9%	105.3%	105.7%	107.4%	100.4%	104.0%	104.8%	105.8%	102.1%	108.1%	104.9%	103.7%	107.2%	102.9%	104.9%
Specialty Brand	FY2026	104.2%	105.1%	106.9%	105.4%	-	-	-	-	-	-	-	-	-	-	-	-
	FY2025	107.8%	103.9%	102.5%	104.7%	110.2%	103.6%	111.1%	106.5%	109.6%	104.8%	109.1%	106.8%	104.8%	102.8%	103.1%	106.1%
Overseas	FY2026	100.6%	100.1%	98.4%	97.7%	-	-	-	-	-	-	-	-	-	-	-	-
	(Local currency base)	(100.8%)	(103.1%)	(102.8%)	(102.1%)												
	FY2025	108.7%	108.1%	114.1%	110.9%	111.1%	107.8%	107.9%	108.6%	108.8%	106.0%	108.7%	105.9%	109.5%	112.6%	108.1%	106.6%
	(Local currency base)	(97.3%)	(95.4%)	(100.7%)	(97.8%)	(98.3%)	(95.7%)	(97.5%)	(98.1%)	(100.0%)	(98.4%)	(101.4%)	(98.8%)	(102.3%)	(105.3%)	(101.4%)	(100.0%)

* Same-store sales YoY ratio is based on stores as of the end of Feb. 2025 including closed stores.

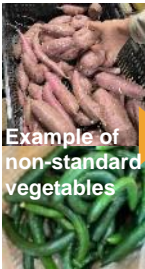
3. Sustainability Initiatives

Initiatives to support production regions and producers through utilization of non-standard products

Create Dining inc.

PASTA HOUSE
A W k i t c h e n やさい家

Non-standard vegetables (shapes, sizes, etc.) caused by weather and temperature shall be purchased directly from producers and used in salad bars, etc. By purchasing vegetables that were previously unable to be shipped and may be disposed of, we are also helping to reduce waste at the production site and support producers.



上高地
あずさ珈琲
山のカフェ&レストラン

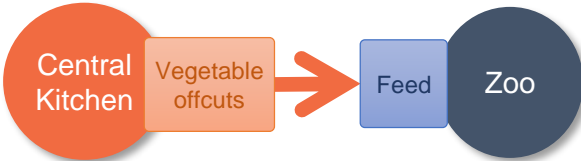
KR FOOD SERVICE CORPORATION

A scheme in which multiple producers in Nagano collect non-standard products, mainly fruits, and a dairy product company in Nagano delivers them to stores. In addition to serving these ingredients as seasonal menus, we also contribute to the appeal of the production area by introducing photos and "specialties" of the producers.



*This menu is an example
(limited time menu from Dec. 2024 to Feb. 2025)

Efforts to recycle food resources



Icchou Inc.

いっちょう

Approximately 3 tons of vegetable offcuts generated during manufacturing at our central kitchen (food processing facility) are provided to a nearby zoo each year and used as part of the animals' feed.



Disclaimer

The purpose of this material is to provide information regarding the financial results of FY 2026 Q1 and is not intended to solicit investments in securities issued by the Company.

Furthermore, although the contents in this material is prescribed based on reasonable assumptions of the Company at the time of publication, it does not warrant or guarantee the information's accuracy or completeness and is subject to change without prior announcement.

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