

July 14, 2025

Notice of Expansion of Shareholders Benefits Plan

We are pleased to announce that at the meeting of the Board of Directors held today, we have decided to expand the shareholders benefits plan as follows.

1. Purpose of expanding the shareholders benefits plan

As disclosed today in the "Notice of Stock Split, Partial Change to the Articles of Incorporation, and Revision to the Dividend Forecast," we decided to make a 2-for-1 stock split of common shares held by shareholders of record as of August 31, 2025, the record date (effectively, August 29, 2025, Friday). Accordingly, the Company will change the award classification and amount of "Shareholder coupons" according to the number of shares held.

2. Expansion period

The shareholders benefits plan after the change will be applied to shareholders who own 1 share unit (100 shares) or more of our company, which is listed or recorded in the shareholder register as of February 28, 2026.

3. Contents of expansion

"Shareholder coupons" will be presented according to the number of shares held after the stock split. Please refer to the attached table for details of new award classifications, etc.

In order to expand this program, we will partially increase the amount of "Shareholder coupons" to thank our shareholders who have supported us on a regular basis. With regard to the continuous shareholders benefits plan, the number of shares to be held continuously will be changed, but this is a change due to the stock split, and there will be no substantial change.

4. Impact on the future results

There are no revisions to the consolidated business forecasts for the fiscal year ending February 2026 when expanding the shareholders benefits plan.

5. Others

There are no changes to the list of stores where the plan is available, and therefore, some stores that are currently unavailable will remain unavailable. For more detailed information, please refer to the "Store List" in the Shareholder Benefits App "CR Benefits" or our website "Shareholders Benefits Plan Guide" (<https://www.createrestaurants.com/ir/stock/shareholder/>).

Shareholders benefits plan after expansion

(Underlined figures indicate new construction and expansion)

Current		After expansion	
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 (Note)	Benefits (Meal coupon)
		<u>Over 100 shares</u>	<u>1,500 yen</u>
Over 100 shares	2,000 yen	Over 200 shares	<u>3,000 yen</u>
		<u>Over 300 shares</u>	<u>4,000 yen</u>
Over 200 shares	4,000 yen	Over 400 shares	<u>5,000 yen</u>
		<u>Over 500 shares</u>	<u>6,000 yen</u>
Over 400 shares	6,000 yen	Over 800 shares	<u>8,000 yen</u>
Over 600 shares	8,000 yen	Over 1,200 shares	<u>10,000 yen</u>
Over 1,000 shares	10,000 yen	Over 2,000 shares	<u>14,000 yen</u>
Over 3,000 shares	16,000 yen	Over 6,000 shares	<u>20,000 yen</u>
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

Note: The number of shares held after the stock split is presented.

The continuous shareholders benefits plan after change (no substantial changes)

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

Note 1: Under the continuous shareholders benefits plan after the change, shareholders who have been listed or recorded holding 800 or more shares after the stock split on the shareholder register as of the record date (the last day of February and the end of August) at least 3 consecutive times with the same shareholder number will be presented with an additional "Shareholder coupons." Please note that this does not apply to cases where the shareholder number is changed by using the stock lending service of securities companies, or where the number of shares held as of the last 3 record dates falls below 800 shares at any one time.

Note 2: The number of shares held continuously 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, this refers to the lowest number of shares held out of the last 3 record dates. The number of shares held as of the record date prior to the end of February 2026 will be determined based on the number of shares held retroactively adjusted to reflect this stock split.