

Unlimited excitement!

Welcome diversity

Collaborate to create

Surprise the world

Financial Results of FY 2027 Q2 (Supplementary Material)

October 14, 2026

create restaurants holdings inc.

[TSE Prime, Stock Code 3387]

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(Note) Group operating companies included in each category in this material

CR category	: create restaurants inc. (CR), Create Dining inc. (CD)
Specialty Brand category	: 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), Create Noodles inc. (CN), RON Corporation (RON), (former Tecona Bagel inc. (TB))
Izakaya (former SFP) category	: SFP Dining Co., Ltd. (SFPD), Joh Smile Corporation (JS), CLOOC Dining Co., Ltd. (CL), (former SFP Holdings Co., Ltd. (SFPHD))
Overseas category	: CREATE RESTAURANTS ASIA PTE. LTD.(CRA), create restaurants hong kong Ltd. (CRHK), Il Fornaio (America) LLC (IF) Create Restaurants DE LLC (WF), Create Restaurants MN LLC (HW)



Financial Highlights

1. Financial Results Overview [IFRS]

Increasing revenue, decreasing profit YoY

Revenue 86.1 billion yen (YoY +2.9 billion yen), Operating profit 4.1 billion yen (YoY -0.8 billion yen)
 Profit attributable to owners of parent 2.7 billion yen (YoY -0.5 billion yen), Adjusted EBITDA 13.1 billion yen (YoY -1.0 billion yen)

✓Revenue

Revenue increased (+2.9 billion yen YoY) driven by steady performance in bakery and noodle brands, alongside consolidated contributions from RON, which joined the Group in March, and Hazelwood in Minnesota, U.S., which joined in July.

✓Operating Profit

Profit decreased (-0.8 billion yen) as Kagonoya (mainly roadside stores) and ISOMARU SUISAN (mainly street-level stores) struggled due to inclement weather, combined with 0.3 billion yen in SFPD merger-related expenses.

(Million yen)	FY2026 Q2(Mar-Aug)		Q1(Mar-May)		Q2(Jun-Aug)		FY2027 Q2(Mar-Aug)		YoY Change	FY2027		Progress rate
	Results	Ratio to revenue	Results	Ratio to revenue	Results	Ratio to revenue	Results	Ratio to revenue		Full-year forecasts	Ratio to revenue	
Revenue	83,204		43,277		42,813		86,091		+2,887	171,000		50.3%
Operating profit	4,940	5.9%	3,378	7.8%	742	1.7%	4,121	4.8%	- 819	9,000	5.3%	45.8%
Profit before taxes	5,132	6.2%	3,221	7.4%	534	1.2%	3,756	4.4%	- 1,375	8,000	4.7%	47.0%
Profit for the period	3,474	4.2%	2,359	5.5%	430	1.0%	2,790	3.2%	- 684	6,000	3.5%	46.5%
Profit attributable to owners of parent	3,195	3.8%	2,217	5.1%	480	1.1%	2,697	3.1%	- 497	5,700	3.3%	47.3%
Adjusted EBITDA *1	14,037	16.9%	7,551	17.4%	5,505	12.9%	13,056	15.2%	- 980	27,100	15.8%	48.2%
Actual operating profit *2	5,789	7.0%	3,494	8.1%	1,044	2.4%	4,539	5.3%	- 1,250	11,000	6.4%	41.3%

*1: 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: Actual operating profit = Operating profit + impairment losses + other non-recurring expenses

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

Limited impact of inclement weather primarily due to stores in commercial facilities, and agile execution of closures of low-profit stores, changes in store formats and renovations.

✓Specialty Brand category: Increasing revenue, decreasing profit

Kagonoya's profit decline, caused by inclement weather and structural reforms to enhance value, was not fully offset by strong bakery and noodle performances.

✓Izakaya (former SFP) category: Increasing revenue, decreasing profit

Revenue increased due to format changes to public Izakaya and contributions from new store openings, but profit decreased as same-store sales fell below the previous year's level at ISOMARU SUISAN, which was impacted by inclement weather.

✓Overseas category: Increasing revenue, increasing profit

Revenue and profit increased YoY, driven by sustained strong performance at Wildflower in North America, alongside the consolidated contribution of Hazelwood starting in July and positive foreign exchange effects.

✓ Same-store sales YoY
(Based on stores as of the end of Feb. 2026, incl. closed stores.)

Category	Q1 (Mar-May)	Jun.	Jul.	Aug.	Q2 (Jun-Aug)	Q2 Total
CR	104.3%	97.6%	104.2%	100.4%	100.8%	102.6%
Specialty Brand	99.7%	95.2%	99.8%	97.5%	97.5%	98.6%
Izakaya	99.3%	92.8%	99.4%	94.0%	95.4%	97.4%
Overseas (Local currency)	110.4% (101.3%)	108.1% (98.7%)	110.2% (100.4%)	109.7% (100.3%)	109.2% (99.8%)	109.9% (100.5%)
Consolidated	102.8%	97.8%	102.9%	99.8%	100.2%	101.5%

Category	FY2026 Q2			Q1(Mar-May)			Q2(Jun-Aug)			FY2027 Q2 (Total)			YoY Change			Progress rate against full-year forecasts	
	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF *1	Ratio to revenue	Revenue	Category CF
CR	29,648	3,441	11.6%	15,221	1,884	12.4%	14,936	1,680	11.2%	30,158	3,564	11.8%	+509	+123	0.2%	50.5%	56.7%
Specialty Brand	25,622	3,200	12.5%	13,284	1,681	12.7%	12,834	1,169	9.1%	26,118	2,850	10.9%	+496	- 349	-1.6%	49.7%	49.6%
Izakaya (former "SFP")	15,344	1,209	7.9%	7,962	657	8.3%	7,544	382	5.1%	15,507	1,040	6.7%	+163	- 169	-1.2%	46.4%	36.6%
Overseas	12,698	1,015	8.0%	6,868	731	10.6%	7,547	477	6.3%	14,416	1,209	8.4%	+1,717	+193	0.4%	56.3%	45.5%
Adjustments, etc. *2	Δ 111	5,170	-	Δ 60	2,596	-	Δ 49	1,794	-	Δ 109	4,391	-	+1	- 778	-	-	-
Total	83,204	14,037	16.9%	43,277	7,551	17.4%	42,813	5,505	12.9%	86,091	13,056	15.2%	+2,887	- 980	-1.7%	50.3%	48.2%

*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. Progress of initiatives by key issue

Izakaya

ISOMARU SUISAN



1 Initiatives to increase the number of customers



2 Initiatives to increase average check

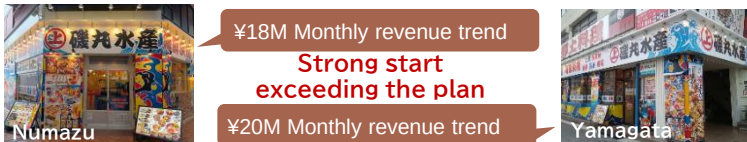
Introduced a 10% late-night surcharge (10 p.m. - 5 a.m.) from Oct.

3 Scrap and Build

Regional store openings for ISOMARU SUISAN performed strongly, while underperforming stores in urban areas are undergoing format conversions.

◆ Regional store openings

[Jun] Numazu Minamiguchi, [Jul] Yamagata Ekimae, [Sep] Nagoya Sakae Joshidai



◆ Format changes at underperforming urban stores



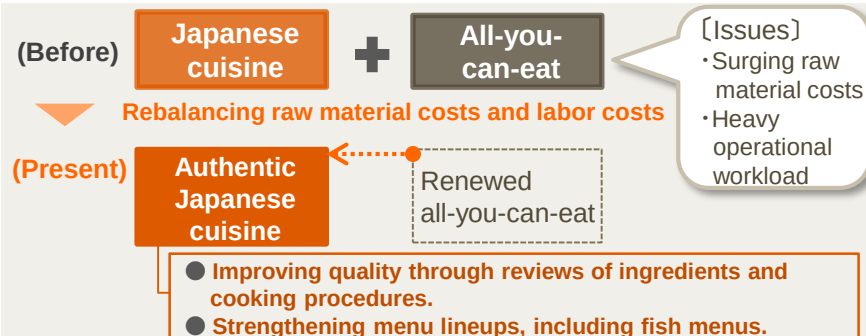
Specialty Brand

Kagonoya



● Restructuring into authentic Japanese restaurants

◆ Enhancing intrinsic product value (value beyond price)



◆ Updating marketing approaches

→ Strengthening targeted engagement for app members as well as social media and web advertising.

Overseas

Il Fornaio

- STEP 1 Unprofitable store closures (previous FY)
- STEP 2 CEO change (March)
- STEP 3 **Strengthening store operations and sales**

◆ Enhancing menus

- Enhancing lunch menus
- Bringing back classic menus

◆ Strengthening management

- Introducing cost optimization methods

CRHK (Hong Kong)

Transferring shares of CRHK (Disclosed on October 14, 2026)

Withdrawing from directly operated stores in Hong Kong to optimize management resources due to recent changes in the consumption environment (unprofitable: net loss of 27 million yen in the previous fiscal year)

[Transferee] eDigital Media Ltd.

→ The company, our current FC partner in Hong Kong, continue to operate our brand FC stores.



Business Forecasts for FY 2027 and Shareholder Returns

1. Summary of FY 2027 Business Forecasts

✓ Full-year business forecasts disclosed on April 14, 2026 unchanged

⇒ In the second half, full-year forecasts remain unchanged as earnings contribution from the three completed M&A transactions (RON and KOIKE Group in Japan, and Hazelwood in Minnesota, U.S.) through new consolidation, the elimination of non-recurring expenses associated with the merger with SFPHD, and head office cost reductions resulting from the merger are expected.

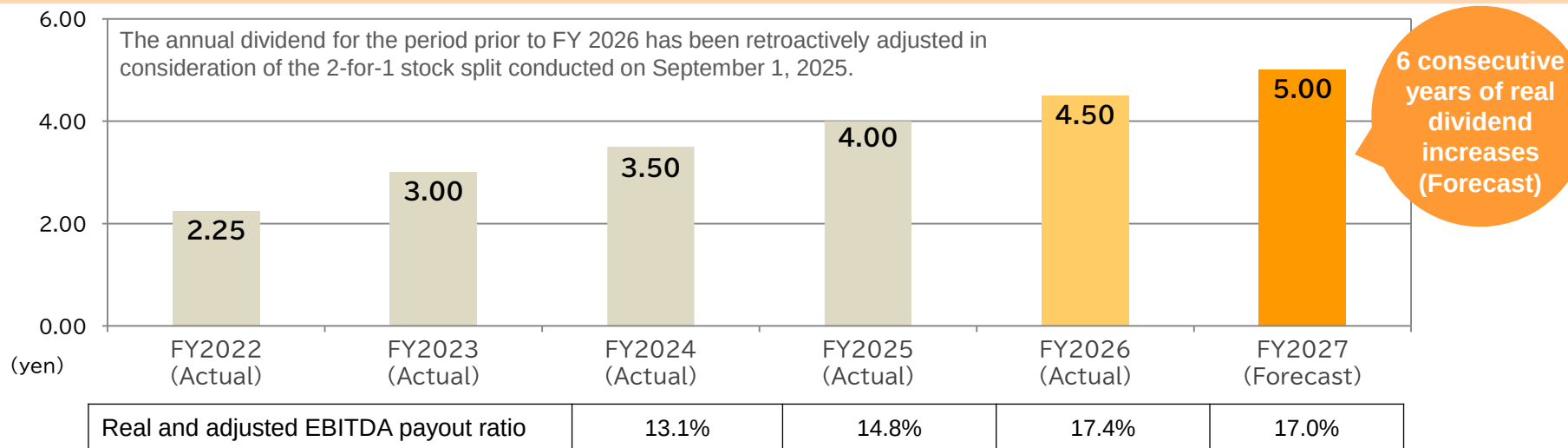
(Million yen)	FY2027 Q2		FY2027 (Full-year forecasts)		Progress Rate (vs. Forecasts)	FY2026		Difference between FY2027 forecasts and FY2026
	Results	Ratio to revenue	Forecasts	Ratio to revenue		Results	Ratio to revenue	
Revenue	86,091		171,000		50.3%	165,449		+5,550
Operating profit	4,121	4.8%	9,000	5.3%	45.8%	7,944	4.8%	+1,055
Profit before taxes	3,756	4.4%	8,000	4.7%	47.0%	7,861	4.8%	+138
Profit for the period	2,790	3.2%	6,000	3.5%	46.5%	5,218	3.2%	+781
Profit attributable to owners of parent	2,697	3.1%	5,700	3.3%	47.3%	4,677	2.8%	+1,022
Adjusted EBITDA *1	13,056	15.2%	27,100	15.8%	48.2%	26,271	15.9%	+828
Actual operating profit *2	4,539	5.3%	11,000	6.4%	41.3%	9,287	5.6%	+1,712

*1: 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: Actual operating profit = Operating profit + impairment losses + other non-recurring expenses

2. Shareholder returns

✓ **Dividend forecast for FY 2027 unchanged :** 2.50 yen as interim dividend (resolved on Oct. 14), and 2.50 yen as year-end dividend (5.00 yen per year)



Dividend Policy

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.

→ Dividend amount is set at 14% or more of the “Real and adjusted EBITDA dividend payout ratio”* and is determined after taking into account overall business performance, financial condition, future business development, etc.

*Real and adjusted EBITDA dividend payout ratio (excluding the impact of IFRS No.16) = Total dividends ÷ (adjusted EBITDA - lease liability repayments under IFRS No.16) x 100

✓ **Shareholder Benefit Program: We will continue to offer shareholder benefits as important shareholder returns.**

Expansion of stores where shareholder benefits are available

Scheduled to become available at the following 10 stores of the "KOIKE Group" in Tokyo starting November 2026.

(An announcement will be made separately at the start)

- ◆ ramen KOIKE (Setagaya)
- ◆ chuka-soba NISHINO (Bunkyo)
- ◆ KING SEIMEN (Kita)
- ◆ tsukemen KINRYU (Chiyoda)
- ◆ INOSE (Shibuya)



- ◆ IEKEI by KOIKE (Bunkyo)
- ◆ AIDAYA (Taito)
- ◆ AIDAYA 02 (Taito)
- ◆ HONGO-EN (Bunkyo)
- ◆ KOJIMA Craft Chashu (Toshima)





Topics

1. Medium-Term Management Plan Progress (1)

Pillar
1

Evolution of intrinsic value

Refining core brands and opening new formats

shabu-SAI Unifying brand identity

① Renewed logo (first time in 20 years), updated signage, and improved facades

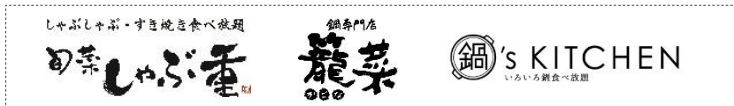


40 Stores Converted
(As of the end of Sep.)

Average sales
increased by 4%

② Consolidate sister brands into "shabu-SAI"

Sequentially change formats of 10 stores including "Shunsai Shabu-ju" to "shabu-SAI"



③ Improve customer satisfaction

Initiatives to improve service levels via NPS*

*customer satisfaction indicator

JEAN FRANÇOIS Creating new value

● Co-locating a crepe specialty shop within a bakery



JEAN FRANÇOIS
MAISON CRÊPE
Tokyo Midtown Hibiya



JEAN FRANÇOIS
MAISON GALETTE
Yurakucho ITOCiA



Strong demand for to-go items

Evolution of location
First store opening in a shopping center

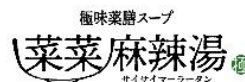
IKEDAYAMA Jiyugaoka Muse Square

Opened the third "IKEDAYAMA" store in Jiyugaoka, Tokyo, on September 17, following the main store's selection for Tabelog's "Bread TOKYO 100 Selected Stores 2026"



New formats

Nationwide expansion of successful new formats



12 stores

(Incl. 5 planned stores)

➢ Expanding both "food court" and "restaurant" formats

Strength in to-go sales



9 stores

➢ Expanding both "food court (single item)" and "shokudo (set meal)" formats

1. Medium-Term Management Plan Progress (2)

Pillar
2

Synergistic M&A

Sep. 2026 **ramen KOIKE** joined the Group
Highly popular ramen shop "ramen KOIKE" (Disclosed on July 14, 2026)



"KOIKE Group" (innocence inc.)
operating 10 stores, including the three
above-mentioned stores with **Michelin**
Bib Gourmand selections

Generate synergies
through store openings
and menu development

CREATE NOODLES

Ramen business management company
(parent company)



Pillar
3

Expansion of overseas business

Jul. 2026 **Hazelwood Food + Drink** joined the Group
Modern American restaurants centered in Minnesota

(Disclosed on June 8, 2026)



Popular restaurants operating 6 stores, **generating sales of US\$ 47.4 million**
(approx. 7.58 billion yen*)

* FY 2025 results of the target business, calculated at US\$ 1 = 160 yen



Aug. 2026 **Wildflower Thunderbird** Opened
Opened the first new store since joining the Group (Phoenix, Arizona)



Expected annual revenue
US\$ 3.6 million
(approx. 580 million yen*)

*Calculated at US\$ 1 = 160 yen



Aug. 2026 **MACCHA HOUSE** Opened the first FC store in Indonesia
Initiate franchise expansion in Indonesia

Singapore subsidiary CRA
provides operational
expertise and support



MACCHA HOUSE
抹茶館

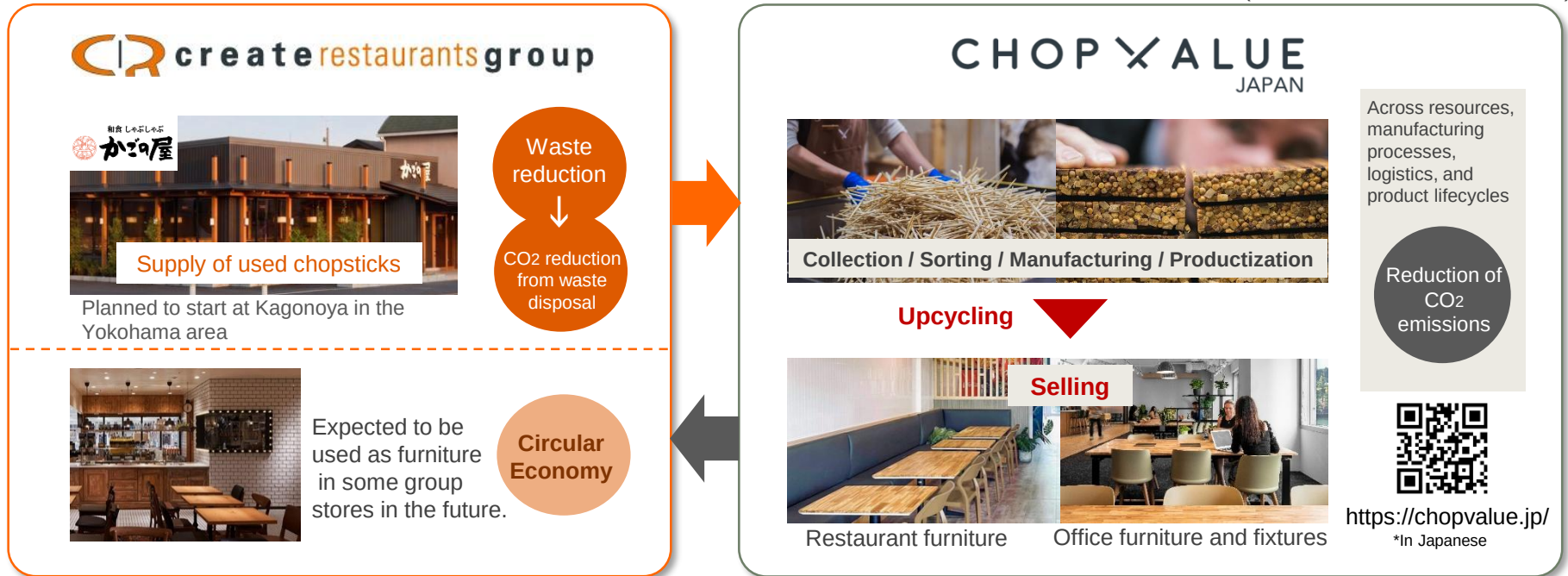


2. Sustainability Initiatives

create restaurants group Expand initiatives toward a circular economy in collaboration with **ChopValue Japan**.

As part of our environmental contributions, the Group has decided to participate in and support the initiative led by ChopValue Manufacturing Japan Co., Ltd to upcycle discarded chopsticks into raw materials for furniture and building materials.

(Disclosed on October 14, 2026)



Partnership Agreement Signed.
September 29, 2026

Right:
ChopValue Manufacturing Japan Co., Ltd
Takeshi Yamagami
Representative Director

Left:
Jun Kawai
Representative Director & President

※ ChopValue Manufacturing Japan Co., Ltd.

(Location: 1F AZABU EAST COURT, 2-22-5 Higashi-Azabu, Minato-ku, Tokyo)

Established in July 2024 as the Japanese subsidiary of ChopValue Ltd., which originated in Vancouver, Canada, in 2016. In April 2025, the company made its full-scale entry into the market by opening its first domestic “Micro-factory” a localized collection and recycling hub, in Kawasaki City, Kanagawa Prefecture. The company aims to expand sustainable manufacturing by driving upcycling of used chopsticks.

3.Group Mission





Appendix

1. Openings and Closings of Stores

✓ Total number of stores in the Group as of the end of August 2026: 1,130

	Number of stores	Main breakdown
New store openings	17	Core brands : 2 “Go no Go” stores, 2 “JEAN FRANÇOIS” stores, “Kagonoya + Azusa Coffee” Kansai International Airport, 2 “ISOMARU SUISAN” New/Other Brands : “Noroshi” Kawagoe, 2 “Hitonigiri”, “Marumon” AEON MALL Odaka, “Tecona Bagel” Daimaru Umeda, “Nippon no Gochiso” Kansai International Airport Contract business, etc. : 1 golf course restaurant Overseas : “MACCHA HOUSE” Senayan City (FC), “Wildflower” Thunderbird, “Ichigen” Taichung M Square (FC)
Store closures	28	(Mainly expiration of the contract)
M&A	16	RON : 2 “GRILL RON”, 3 “OSAKA TONTEKI”, “BUDO-TEI”, “GRILL BUDO-TEI”, “GRILL OFU-KEN”, “GRILL LAMP-TEI”, “TONTON-TEI” Hazelwood : 4 “Hazelwood Food+Drink”, “TAVERN 4&5”, “Pier Five Hundred”
Change in store format	13	Core brands : 3 “ISOMARU SAKABA”, “Go no Go” Machida 2gou, 2 “Torihei-chan” New/Other brands : 5 “Saisai Malatang”, “Hitonigiri” AEON MALL Mito Uchihara, “MAISON CRÊPE” Tokyo Midtown Hibiya

[Number of stores]

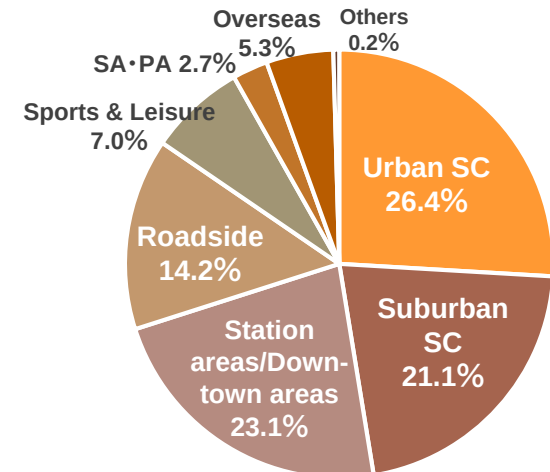
Category	Total no. at end of Feb. 2026	Increase /Decrease		M&A	Total no. at end of Aug. 2026	Format Changes *1
		New	Close			
CR	523	6	16	0	513	6
Specialty Brand	335	4	2	10	347	1
Izakaya (former “SFP”)	210	4	4	0	210	6
Overseas *2	57	3	6	6	60	0
Group total *3	1,125	17	28	16	1,130	13

* 1: Number of stores within the Group, including changes in store format

* 2: Includes 2 FC stores in Jakarta(CD), 4 FC stores in Thailand(KR), and 3 Hong Kong FC stores and 3 Taiwan FC stores(CN)

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

[Composition of Stores by Location]



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 (Mar-May)	Jun.	Jul.	Aug.	Q2 Total (Jun-Aug)	Sep.	Oct.	Nov.	Q3 Total (Sep-Nov)	Dec.	Jan.	Feb.	Q4 Total (Dec-Feb)	Full-year
FY2027	101.3%	100.5%	106.1%	102.8%	97.8%	102.9%	99.8%	100.2%									
FY2026	101.7%	103.2%	104.2%	102.7%	99.9%	100.8%	105.5%	102.3%	98.3%	101.6%	101.8%	100.6%	100.0%	100.7%	98.8%	100.0%	101.8%

By category

		Mar.	Apr.	May	Q1 Total (Mar-May)	Jun.	Jul.	Aug.	Q2 Total (Jun-Aug)	Sep.	Oct.	Nov.	Q3 Total (Sep-Nov)	Dec.	Jan.	Feb.	Q4 Total (Dec-Feb)	Full-year
CR	FY2027	102.0%	101.6%	109.2%	104.3%	97.6%	104.2%	100.4%	100.8%									
	FY2026	102.5%	104.9%	106.5%	104.6%	101.1%	102.2%	108.5%	104.2%	99.7%	105.0%	105.4%	103.4%	102.9%	102.5%	100.1%	102.1%	103.6%
Specialty Brand	FY2027	98.0%	97.5%	103.6%	99.7%	95.2%	99.8%	97.5%	97.5%									
	FY2026	104.2%	105.1%	106.9%	105.4%	102.9%	103.1%	106.4%	104.3%	99.1%	100.7%	103.0%	101.0%	99.9%	101.0%	98.5%	99.9%	102.7%
Izakaya (former "SFP")	FY2027	97.9%	98.0%	101.9%	99.3%	92.8%	99.4%	94.0%	95.4%									
	FY2026	97.3%	100.0%	101.1%	99.5%	96.8%	98.9%	104.2%	100.0%	96.4%	99.0%	98.9%	98.1%	100.5%	99.0%	96.0%	98.7%	99.2%
Overseas	FY2027	109.6%	108.5%	110.1%	110.4%	108.1%	110.2%	109.7%	109.2%									
	(Local currency base)	(102.6%)	(99.8%)	(100.9%)	(101.3%)	(98.7%)	(100.4%)	(100.3%)	(99.8%)									
	FY2026	100.6%	100.1%	98.4%	97.7%	96.6%	95.0%	97.2%	97.0%	95.8%	99.1%	94.8%	97.0%	95.1%	98.3%	100.1%	97.9%	99.5%
	(Local currency base)	(100.8%)	(103.1%)	(102.8%)	(102.1%)	(102.0%)	(100.5%)	(101.7%)	(101.6%)	(99.2%)	(102.0%)	(97.1%)	(99.4%)	(97.1%)	(100.0%)	(101.5%)	(99.2%)	(100.8%)

* Same-store sales YoY ratios are calculated based on stores as of the end of February 2026, including temporarily closed stores.

Disclaimer

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

The contents in this material are prepared based on reasonable assumptions of the Company at the time of publication. Actual results may vary due to various factors, and the Company does not guarantee or promise the achievement of targets and expectations, nor future performance. Furthermore, this information is subject to change without prior announcement. Therefore, users are requested to exercise their own judgment regarding the use of this material.

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