

October 14, 2026

Notice of Transfer of Specified Subsidiary (Share Transfer)

The Company hereby announces that its Board of Directors approved a resolution today to transfer all shares of create restaurants hong kong Ltd., a specified subsidiary of the Company, as follows. As a result of this share transfer, create restaurants hong kong Ltd. will be excluded from the Company's specified subsidiaries.

1. Reason for Transfer

The Company established create restaurants hong kong Ltd. as a consolidated subsidiary in 2012 and has operated a restaurant business in the Hong Kong market. However, due to recent changes in the business environment and consumer trends in Hong Kong (the so-called "northbound consumption" trend), changes in the local operating environment, and the closure of key directly operated stores, the business environment has remained challenging. Under these circumstances, the Company has been working to improve its management structure by closing unprofitable stores and shifting to franchise operations. After careful consideration regarding future business continuity, and from the perspective of optimizing the allocation of management resources across the entire Group, the Company decided to transfer all shares of create restaurants hong kong Ltd. held by the Company to eDigital Media Limited, which has been a franchisee partner.

2. Overview of the Subsidiary to be Transferred

(1)	Name	create restaurants hong kong Ltd.	
(2)	Address	Room 604, 6th Floor, Emperor Group Centre, 288 Hennessy Road, Wanchai, Hong Kong	
(3)	Job title and name of representative	President Joe Law	
(4)	Content of the business	Management of restaurants	
(5)	Capital	HK\$ 20 million	
(6)	Establishment date	July 19, 2012	
(7)	Major shareholders and holding ratio	create restaurants holdings inc. 100%	
(8)	Relationship between the listed company and the company concerned	Capital relations	It is a specified subsidiary of the Company.
		Personnel relations	One director and one employee of the Company concurrently serve as officers of the subsidiary.
		Business relations	The Company has business transactions with the subsidiary, such as loans of business funds and operational support.
(9)	Business results and financial position of the subsidiary for the recent three years (Unit: Million yen)		
	Fiscal year ended February 2024	Fiscal year ended February 2025	Fiscal year ended February 2026
Net assets	-204	-240	-267
Total assets	562	431	338
Net assets per share	-0	-0	-0

Net sales	521	408	256
Operating profit	-10	45	-5
Ordinary profit	-7	32	-26
Net profit	-115	-36	-27
Net profit per share	-0	-0	-0
Dividend per share	0	0	0

* Converted at the rate of HK\$1 = 20.4 yen (prevailing exchange rate as of the end of August 2026).

3. Outline of the counterparty

(1)	Name	eDigital Media Limited	
(2)	Address	Rm08, 12/F, Dr. Kong Centre, 550 Castle Peak Road, Cheung Sha Wan, Kowloon, Hong Kong	
(3)	Job title and name of representative	CHU Wai Biu	
(4)	Content of the business	Web development, digital marketing, branding, SNS management, creative production, etc.	
(5)	Capital	HK\$ 1	
(6)	Establishment date	January 16, 2019	
(7)	Relationship between the listed company and the company concerned	Capital relations	None
		Personnel relations	None
		Business relations	None

4. Number of shares transferred, transfer price, and status of share ownership before and after transfer

(1)	Number of shares held before transfer	20 million shares (Number of voting rights: 20 million, Percentage of voting rights held: 100%)
(2)	Number of shares transferred	20 million shares (Number of voting rights: 20 million)
(3)	Transfer price	HK\$ 1
(4)	Number of shares held after transfer	0 shares (Number of voting rights: 0, Percentage of voting rights held: 0.0%)

5. Schedule

(1)	Date of resolution of the Board of Directors	October 14, 2026
(2)	Execution of share transfer agreement	October 14, 2026
(3)	Share transfer date	October 29, 2026 (planned)

6. Future outlook

The impact on the consolidated financial results for the current fiscal year (Year ending Feb. 2027) is minor.