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Notice Concerning Recording of Extraordinary Loss (Impairment Loss)

EAT&HOLDINGS Co., Ltd. (the “Company”) hereby announces that its Group has recorded an extraordinary loss (impairment loss) for the fourth quarter of the fiscal year ended February 28, 2025, as described below.

1. Recording of extraordinary loss

The Company decided to record an extraordinary loss of 161 million yen for the fourth quarter (December 1, 2024 to February 28, 2025) of the fiscal year ended February 28, 2025, which represents the amount by which the book value of non-current assets (store facilities) owned by the Company in the restaurant business was reduced to the recoverable amount based on an assessment of future recoverability in accordance with the Accounting Standard for Impairment of Fixed Assets.

2. Impact on financial results

The extraordinary loss stated above has been incorporated into the Consolidated Financial Results for the Fiscal Year Ended February 28, 2025 (Japanese GAAP), which were released today.