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January 26, 2026

Company name:	MOS FOOD SERVICES, INC.
Name of representative:	Eisuke Nakamura, President & Representative Director (Securities code: 8153; Tokyo Stock Exchange, Prime Market)
Inquiries:	Tsutomu Kawakoshi, Executive Officer, General Manager of Management Support Division & HR Strategy Department (Telephone: +81-3-5487-7371)

## **Notice Concerning Absorption-Type Merger of Wholly Owned Subsidiary (Simplified Merger / Short-Form Merger)**

MOS FOOD SERVICES, INC. (the “Company”) hereby announces that, at a meeting of the Board of Directors held on January 26, 2026, it resolved to carry out an absorption-type merger of MOS CREDIT, INC., a wholly owned subsidiary of the Company, effective April 1, 2026 (hereinafter, the “Merger”). As the Merger is a simplified merger of a wholly owned subsidiary, certain disclosure items and details have been omitted. The details are as below.

### **1. Purpose of Merger**

MOS CREDIT, INC., as a MOS Group subsidiary, provides money lending services, insurance agency services, and rental services, etc. to franchisees. In order to improve operational efficiency across the Group as a whole, the Company has decided to carry out an absorption-type merger of MOS CREDIT, INC.

### **2. Summary of Merger**

#### **(1) Schedule**

January 26, 2026: Resolution by the Board of Directors approving the absorption-type merger agreement

January 26, 2026: Execution of the absorption-type merger agreement (scheduled)

April 1, 2026: Scheduled date of the merger (effective date)

\* The Merger is a simplified merger as stipulated in Article 796, Paragraph 2 of the Companies Act for the Company, and a short-form merger as stipulated in Article 784, Paragraph 1 of the Companies Act for MOS CREDIT, INC. Therefore, the Merger is to be carried out without seeking an approval from the general meeting of shareholders at either of the two companies.

(2) Method

The Merger will be carried out by way of an absorption-type merger in which the Company is the company surviving absorption-type merger and MOS CREDIT, INC. is the company absorbed in absorption-type merger. MOS CREDIT, INC. will be dissolved upon the merger.

(3) Details of allocation related to the Merger

As this is a merger by the Company of its wholly owned subsidiary, no new shares will be issued, and no cash or other consideration will be delivered.

(4) Handling of share acquisition rights and bonds with share acquisition rights of the absorbed company

Not applicable.

3. Overview of companies involved in Merger (as of March 31, 2025)

	Company surviving absorption-type merger	Company absorbed in absorption-type merger
(1) Name	MOS FOOD SERVICES, INC.	MOS CREDIT, INC.
(2) Location	2-1-1 Osaki, Shinagawa-ku, Tokyo	2-1-1 Osaki, Shinagawa-ku, Tokyo
(3) Name and job title of representative	Eisuke Nakamura, President & Representative Director	Haruo Hirayama, President & Representative Director
(4) Description of business	Operation of MOS BURGER hamburger franchise in Japan and overseas, other food service businesses, etc.	Rental services, insurance agency services, and money lending services
(5) Share capital	11,412 million yen	300 million yen
(6) Date of establishment	July 21, 1972	June 26, 1978
(7) Number of issued shares	32,009,910 shares	600,000 shares
(8) Fiscal year-end	March 31	March 31
(9) Number of employees	503 (Non-consolidated)	6 (Non-consolidated)
(10) Major shareholders and ownership ratios	The Master Trust Bank of Japan, Ltd. (11.54%) KOHBAI FOODS INC. (4.47%) Duskin Co., Ltd. (4.20%) NITTO CO., LTD. (3.88%) Nippon Life Insurance Company (3.86%) Yamazaki Baking Co., Ltd. (2.29%) Custody Bank of Japan, Ltd. (2.00%) STATE STREET BANK WEST	MOS FOOD SERVICES, INC. (100%)

	CLIENT-TREATY 505234 (1.31%) MOS FOOD SERVICES Partner Company Shareholding Association (1.00%) IGARASHI REIZO CO., LTD. (0.74%)	
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(11) Operating results and financial positions for the most recent fiscal year

	MOS FOOD SERVICES, INC.	MOS CREDIT, INC.
Fiscal year-end	Fiscal year ended March 31, 2025 (Consolidated)	Fiscal year ended March 31, 2025 (Non-consolidated)
Net assets	54,326	2,003
Total assets	80,576	4,164
Net assets per share (yen)	1,751.71	3,339.40
Net sales	96,185	1,773
Operating profit	5,223	492
Ordinary profit	5,569	493
Profit attributable to owners of parent	3,150	323
Net income per share (yen)	102.10	538.92

(Unit: million yen, unless otherwise stated)

4. Status after Merger

There will be no change to the Company's trade name, location, name and job title of representative, description of business, share capital, or fiscal year-end as a result of the Merger.

5. Impact on operating performance

As the Merger is with a wholly owned subsidiary of the Company, the impact on the consolidated financial results is expected to be minimal.