

May 28, 2026

Matters concerning Controlling Shareholders, etc.

1. Trade names, etc. of the parent company, controlling shareholders (excluding the parent company) or other affiliated companies

(As of February 28, 2026)

Trade name, Company name or Person's name	Attribute	Voting Shares (%)			Financial Instruments Exchange, etc. on which the share certificates issued are listed
		Direct ownership	The other Component	Total	
G&Company Co., Ltd.	Other Affiliated companies	41.25	—	41.25	None

2. Positioning of listed companies in corporate groups such as parent companies and other relationships with parent companies

G&Company Co., Ltd. is our largest shareholder. As of February 28, 2026, our Representative Director & Chairman was concurrently serving as the Representative Director of the Company. However, there are no business constraints from G&Company.

G&Company leases stores to Create Dining inc., a consolidated subsidiary. However, the amount of transactions with the Company is minor and immaterial.

(Concurrent Position as Officer)

(As of February 28, 2026)

Title	Name	The Role in G&Company Co., Ltd.	Reason for assuming office
Representative Director & Chairman	Hitoshi Gotoh	Representative Director	As our founder

3. Status of securing certain independence from the parent company, etc.

Although there are personal relationships and minor business relationships between us and the parent company, etc., as described above, we recognize that our independence is sufficiently ensured because we make decisions on business activities and management decisions based on our responsibility and conduct business activities independently.

4. Matters concerning transactions with controlling shareholders, etc. (March 1, 2025 - February 28, 2026)

Transactions between us and the controlling shareholder, etc. are omitted because they are not material.