June 30, 2026

Company	YOSHINOYA HOLDINGS CO., LTD.
Representative	Tetsuya Naruse Representative Director President & CEO (Securities Code: 9861 TSE Prime Market)
Contact	Makoto Kayano Head of Group Corporate Planning Division Tel 03-5651-8771

Notice Regarding Absorption-Type Merger of a Consolidated Subsidiary
(Simplified and Short-Form Merger)

The Company resolved at its Board of Directors meeting held today to implement an absorption-type merger of its consolidated subsidiary, RISOU KANKYOU Co., Ltd. (“RISOU KANKYOU”), with an effective date of September 1, 2026, as set out below.

As the merger involves a wholly-owned subsidiary, certain disclosure items and details have been omitted in accordance with applicable regulations.

1. Purpose of the Merger

In order to achieve the Group’s medium-term management plan, “Transformation and Growth,” the Group has identified both the transformation of existing businesses and the development of new growth drivers as key priorities. RISOU KANKYOU is a consolidated subsidiary with expertise in inspection, cleaning, and maintenance services for store facilities. The Company has decided to integrate RISOU KANKYOU into its Development Division. Through this integration, the Group aims to consolidate know-how and management resources, improve operational efficiency in store maintenance operations, and establish a more agile maintenance management structure. By strengthening collaboration between headquarters functions and operating businesses, the Group will promote more integrated management, optimize the use of management resources, and further enhance overall operational efficiency and sustainable earnings capacity.

2. Outline of the Merger

(1) Schedule

Board of Directors resolution	June 30, 2026
Execution of merger agreement	June 30, 2026
Effective date	September 1, 2026 (planned)

This merger qualifies as a simplified merger under Article 796, Paragraph 2 of the Companies Act with respect to the Company, and a short-form merger under Article 784, Paragraph 1 with respect to RISOU KANKYOU. Accordingly, it will be conducted without approval at a shareholders' meeting of either company.

(2) Structure of the merger

This is an absorption-type merger, with the Company as the surviving company and RISOU KANKYOU to be dissolved.

(3) Merger consideration

There will be no issuance of shares, cash, or other consideration in connection with this merger.

(4) Treatment of stock acquisition rights and bonds with stock acquisition rights

Not applicable.

3. Overview of the Companies

・Surviving Company (as of February 28, 2026)

(1) Name	YOSHINOYA HOLDINGS CO., LTD.
(2) Location	36-2 Nihonbashihakozakicho, Chuo-ku, Tokyo
(3) Representative	President & CEO Tetsuya Naruse Executive Vice President & CFO Norihiro Ozawa
(4) Business	Management guidance and oversight of Group companies
(5) Capital	10,265 million yen
(6) Established	December 27, 1958
(7) Shares Outstanding	65,129,558 shares
(8) Fiscal Year-End	Last day of February
(9) Major Shareholders	The Master Trust Bank of Japan, Ltd. 10.43％ Custody Bank of Japan 1.95％ Kisshokai 1.28％
(10) Financial Highlights	FY February, 2026 (consolidated)
Net Assets	68,712 million yen
Total Assets	124,824 million yen
BVPS	1,050.45 yen

Net Sales	225,667 million yen
Operating Income	8,089 million yen
Ordinary Income	8,803 million yen
Net Income	4,665 million yen
EPS	72.08 yen

・Subsidiary to be Dissolved (As of February 28, 2026)

(1) Name	RISOU KANKYOU Co., Ltd.
(2) Location	36-2 Nihonbashihakozakicho, Chuo-ku, Tokyo
(3) Representative	President & CEO Koji Murakami *
(4) Business	Inspection, cleaning, and maintenance services for store facilities
(5) Capital	10 million yen
(6) Established	February 22, 2019
(7) Shares Outstanding	1 share
(8) Fiscal Year-End	Last day of February
(9) Major Shareholders	YOSHINOYA HOLDINGS CO., LTD. 100%
(10) Financial Highlights	FY February, 2026
Net Assets	50 million yen
Total Assets	180 million yen
BVPS	50,850,245.00 yen
Net Sales	839 million yen
Operating Income	11 million yen
Ordinary Income	8 million yen
Net Income	5 million yen
EPS	5,362,215.00 yen

* Tetsuo Suzuki was appointed President & CEO effective March 1, 2026.

4. Post-Merger Status of YOSHINOYA HOLDINGS CO., LTD.

There will be no changes to YOSHINOYA HOLDINGS CO., LTD.'s corporate name, head office location, representative's title and name, business activities, capital, or fiscal year-end as a result of the Merger.

5. Impact of the Merger on Financial Results

As the Merger is with a wholly owned subsidiary, it is not expected to have any impact on the Company's non-consolidated or consolidated financial results for the current fiscal year.

End.