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June 30, 2026

To whom it may concern,

Company name: NISSHIN GROUP HOLDINGS Company, Limited
Name of representative: Takashi Kamiyama, Representative Director and President
(Securities code: 8881; TSE Prime Market)
Inquiries: Hideki Kuroiwa, Representative Director and Senior Managing Director
Phone number: +81-3-5360-2016

Matters Concerning Controlling Shareholder, Etc.

NISSHIN GROUP HOLDINGS Company, Limited (the "Company") hereby announces that, with regard to ND factor Co., Ltd., which is an other affiliated company of the Company, the matters concerning controlling shareholder, etc. are as described below.

1. Trade name, etc. of parent company, controlling shareholder (excluding parent company), other affiliated company or parent company of other affiliated company

(As of March 31, 2026)

Name	Attribute	Ratio of voting rights held (%)			Financial instruments exchange, etc. on which the issued shares are listed
		Voting rights directly held	Voting rights subject to aggregation	Total	
ND factor Co., Ltd.	Other affiliated company	35.2	-	35.2	None

2. Positioning of the Company in the corporate group centering on the parent company, etc. and other relationships between the Company and the parent company, etc.

ND factor Co., Ltd. is engaged in the operation of golf courses, holding of securities, and leasing of real estate. The Group's relationship with the company is limited to providing property management services for the real estate owned by the company.

With regard to personnel relationships, Takashi Kamiyama, Representative Director of the Company, concurrently serves as Representative Director of the company.

3. Matters concerning transactions with controlling shareholder, etc.

We have omitted the details of business transactions with ND factor Co., Ltd. because the amount is small.