July 8, 2026

Company	YOSHINOYA HOLDINGS CO., LTD.
Representative	Tetsuya Naruse Representative Director President & CEO (Securities Code: 9861 TSE Prime Market)
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Notice Regarding
Recognition of Extraordinary Income (Non-Consolidated) Following an Absorption-Type Merger

YOSHINOYA HOLDINGS CO., LTD. (the "Company") announces that it has recognized extraordinary income in its non-consolidated financial results for the first quarter of the fiscal year ending February 28, 2027, as outlined below.

1. Gain on Extinguishment of Shares Following the Merger

(1) Overview

At the Board of Directors meeting held on November 27, 2025, the Company resolved to absorb and merge six of its consolidated subsidiaries: YOSHINOYA CO., LTD., KITANIHON YOSHINOYA CO., LTD., NAKANIHON YOSHINOYA CO., LTD., KANSAI YOSHINOYA CO., LTD., NISHINIHON YOSHINOYA CO., LTD., and OKINAWA YOSHINOYA CO., LTD. The merger agreement was executed on December 1, 2025, and the merger became effective on March 1, 2026.

(2) Financial Impact

As a result of the merger, the Company recorded a gain on the extinguishment of shares of JPY 11,366 million as extraordinary income in its non-consolidated financial results for the first quarter (cumulative) of the fiscal year ending February 28, 2027. This gain is eliminated in the consolidated financial statements and therefore has no impact on the Group's consolidated financial results.

End.