May 25, 2026

Company name CREATE SD HOLDINGS CO., LTD.
(Securities code: 3148; Prime Market of Tokyo Stock Exchange)
Representative Taizo Hirose
Representative Director and President
Contact Tetsuya Yamazaki, Executive Officer and General Manager, Finance and Accounting Dept.
(Tel: +81-45-914-8241)

Notice Concerning Acquisition of Shares of YAOFUKU Co., Ltd. by a Subsidiary of CREATE SD HOLDINGS CO., LTD.

CREATE SD HOLDINGS CO., LTD. (hereinafter, the "Company") is pleased to announce that at the meeting held on May 25, 2026, the Board of Directors approved a resolution on the acquisition of all shares of YAOFUKU Co., Ltd. by the Company's consolidated subsidiary, CREATE SD CO., LTD., which will make YAOFUKU Co., Ltd. a wholly owned subsidiary.

1. Reasons for Share Acquisition

The Company operates the drug stores, prescription drug stores, adult day care services, and paid assisted living facilities businesses and aims to contribute to local communities as a comprehensive health care support company and be an essential member of communities. CREATE SD CO., LTD. operates 857 drug stores and prescription drug stores in the Kanto and Tokai areas and pursues a dominant strategy as a core member of our Group. With the goal of improving convenience in small trade areas, it has promoted one-stop shopping by handling medical and health products, prescription dispensing, cosmetics, daily products, and food products including fresh foods.

YAOFUKU Co., Ltd. operates four supermarkets in Ueda City, Nagano Prefecture. The company is a long-established business with a history of 106 years since its founding and 53 years since its incorporation, and is highly recognized locally under the "YAOFUKU" name. We therefore regard it as a strong partner for expanding our store network in Nagano Prefecture, a new trade area for us. We determined that the acquisition will enhance corporate value through synergies with us by rapidly expanding our store network and establishing a dominant area in Nagano Prefecture, as well as by making the company a supply base for fresh foods and prepared foods in the area, and accordingly decided to make it a subsidiary.

2. Overview of YAOFUKU Co., Ltd.

(1) Company name: YAOFUKU Co., Ltd.
(2) Business description: Operates four general food supermarkets
(3) Established: May 1972
(4) Head office: 5-1-3 Chuo, Ueda-shi, Nagano Prefecture
(5) Name of representative: Keiji Shimizu, Representative Director and President
(6) Share capital: 20 million yen

(7) Fiscal year-end: End of February
(8) Net sales: 3,628 million yen (fiscal year ended February 28, 2026)
(9) Date of acquisition: June 25, 2026
(10) Relationship with the Company: No capital, personnel, or business relationship

3. Shares Acquired and Ownership Percentage
(1) Number of shares to be acquired: 20,000 shares
(2) Ownership percentage:100%

4. Schedule
May 25, 2026: Date of resolution by the Board of Directors and conclusion of share transfer agreement
June 25, 2026: Share acquisition date

5. Future Outlook
The effect of the acquisition on the Company’s business performance will be minor.