November 16, 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 Satoru Ozaki, General Manager, Corporate Planning Dept.
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Notice Concerning Acquisition of Shares of Kato 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 November 16, 2026, the Board of Directors approved a resolution on the acquisition of all shares of Kato Co., Ltd. by the Company's consolidated subsidiary, CREATE SD CO., LTD., which will make Kato 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 866 drug stores and prescription drug stores in the Kanto and Tokai areas and pursues a dominant strategy as a core member of our Group, and has long been active in opening prescription drug stores in addition to handling medical and health products, cosmetics, daily products, and food products with the goal of improving convenience in small trade areas.

Kato Co., Ltd. and its wholly owned subsidiary, Liberte Co., Ltd., operate 19 prescription drug stores in Kanagawa Prefecture, Tokyo, and Saitama Prefecture, where our Group has concentrated its store network under its dominant strategy. As regular family pharmacies, they provide attentive care to local patients and have built relationships of trust with medical institutions, thereby enabling them to handle prescriptions consistently, while also actively providing home healthcare services. We decided to acquire Kato Co., Ltd. as a wholly owned subsidiary after determining that synergies with us will enhance corporate value.

2. Overview of Kato Co., Ltd.

(1) Company name:	Kato Co., Ltd.
(2) Business description:	Prescription drug store operation
(3) Established:	September 1, 1997
(4) Head office:	992-2 Fussa, Fussa-shi, Tokyo
(5) Name of representative:	Koji Kato, Representative Director
(6) Share capital:	10 million yen
(7) Fiscal year-end:	July 31
(8) Latest net sales:	3,258 million yen (fiscal year ended July 31, 2026)

(9) Number of stores: 19
(10) Date of acquisition: December 15, 2026
(11) Relationship with the Company: No capital, personnel, or business relationship

3. Shares Acquired and Ownership Percentage
(1) Number of shares to be acquired: 200 shares
(2) Ownership percentage: 100%

4. Schedule
November 16, 2026: Date of resolution by the Board of Directors and conclusion of share transfer agreement
December 15, 2026 Share acquisition date

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