November 27, 2026

Company Name Eternal Hospitality Group Co., Ltd.
Representative Tadashi Okura, Representative Director, President, and CEO
(Securities code: 3193 TSE Prime)
Inquiries Kou Kitagawa, General Manager of Corporate Planning Office
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(Progress of Disclosed Matter) Notice Regarding Establishment of Intermediate Holding Company (Specified Subsidiary) in the U.S.

With regard to the "Notice Regarding Establishment of Intermediate Holding Company (Specified Subsidiary) in the U.S." dated June 5, 2026, the Company has been proceeding with the procedures for the contribution in kind of the shares of TORIKIZOKU USA INC., a wholly owned subsidiary of the Company, to ETERNAL HOSPITALITY USA INC., as announced on October 15, 2026. The Company hereby announces that the capital contribution procedures have been completed, as described below. Changes made as a result of the finalization of the relevant details are underlined.

1. Outline of the subsidiary

(1)	Trade name	ETERNAL HOSPITALITY USA INC.	
(2)	Location	Delaware, U.S.A.	
(3)	Title and name of representative	CEO/President Toshiyuki Kiyomiya (Director and COO of the Company)	
(4)	Business	Planning and promotion of business in the U.S. and management of operating companies	
(5)	Share capital	6.66 million USD (approximately 1,060million JPY) *Partially through contribution in kind	
(6)	Date of establishment	September 2026 (cash contribution completed in October 2026)	
(7)	Investment ratio	The Company: 100%	
(8)	Relationship between the listed company and the company	Capital ties	To be established as a wholly owned subsidiary of the Company.
		Personnel	Directors and executive officers will be dispatched from the Company.
		Trade	There is no business relationship to be noted with the Company.

(Note) Japanese yen amounts are converted at the rate of 159.2yen/U.S. dollar.

2. Schedule

(1)	Date of Board resolution	June 5, 2026
(2)	Date of establishment	September 2026 (cash contribution completed in October 2026)
(3)	Date of business start	November, 2026

3. Future outlook

The impact of this matter on the consolidated financial results is negligible, and so there will be no revisions to the business forecast. If any matters arise that should be disclosed in the future, they will be promptly disclosed.

Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.