



June 20, 2025

Company name: Imuraya Group Co., Ltd.
Name of representative: Yasuki Onishi, Representative Director and President, CEO & COO
(Securities code: 2209; TSE Prime, NSE Premier)
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Notice Concerning Establishment of a Subsidiary by Company Split (Incorporation-Type Company Split) of a Consolidated Subsidiary

Imuraya Group Co., Ltd. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today, to transfer the food service business of Imuraya Co., Ltd., a consolidated subsidiary of the Company, to a newly established company through a company split (incorporation-type company split) and to make the newly established company a wholly owned subsidiary of the Company. The details are described below.

Certain disclosures and details are omitted as the Company Split is a stand-alone incorporation-type company split by a wholly owned subsidiary of the Company.

1. Purpose of the Company Split

Imuraya Co., Ltd. is pushing forward in its food service business on new business initiatives, including opening a new Anna Miller’s shop in Tokyo’s Minami Aoyama district. Going forward, while working to further utilize the La maison JOUVAUD and Anna Miller’s brands, the Company has set as the purpose of the new company to build a specialized framework that is independent, self-reliant, and autonomous, spinning off the food service business from the distribution business under Imuraya Co., Ltd. in order to develop a growth strategy for the food service business based on meeting customer needs and providing new added value. In addition, Imuraya Co., Ltd. will strengthen business strategies for each category in the distribution business, promote growth strategies for commercial and new businesses, and as Group management, conduct business activities to demonstrate its distinctive characteristics.

2. Summary of the company split

(1) Schedule of the Company Split

Resolution date of Board of Directors	June 20, 2025
Resolution date of Imuraya Co., Ltd.’s General Meeting of Shareholders	Mid-August 2025 (scheduled)
Effective date (incorporation-type company split establishment date)	October 1, 2025 (scheduled)

(2) Company Split method

A split-type incorporation-type company split in which Imuraya Co., Ltd. will be the splitting company and its food service business will be transferred to the newly established company.

(3) Company Split share allocation

The newly established company will issue 200 shares of common stock upon the Company Split, all of which will be allocated to the splitting company, Imuraya Co., Ltd. At the same time, Imuraya Co., Ltd. will deliver all of the shares allocated to it to its wholly owning parent company, the Company, as dividends of surplus.

(4) Treatment of share warrants and bonds with stock acquisition rights associated with the Company Split

Not applicable.

(5) Decrease in capital stock as result of the Company Split

There will be no decrease in Imuraya Co., Ltd. capital stock as a result of the Company Split.

(6) Rights and obligations to be transferred to the newly established company

The newly established company will succeed to the assets, liabilities (debts), labor contracts, contractual status, and other rights and obligations belonging to the business subject to the Company Split from Imuraya Co., Ltd., the splitting company, within the scope defined under the incorporation-type company split plan, on the effective date.

(7) Prospect of fulfillment of obligations

The Company has determined that the newly established company is expected to fulfill its obligations to be incurred in the Company Split.

3. Company summary of the parties to the Company Split

	Splitting Company (as of June 20, 2025)	Newly Established Company June 20, 2025 (scheduled)
(1) Name	Imuraya Co., Ltd.	Imuraya Food Service Co., Ltd.
(2) Address	7-1-1, Takachaya, Tsu-shi, Mie, Japan	7-1-1, Takachaya, Tsu-shi, Mie, Japan
(3) Name of representative and Job title	Yasushi Iwamoto, Representative Director and President	Nobuko Nakajima, Representative Director and President
(4) Description of business	Manufacture and sales of confectionaries and food products, other related businesses, restaurant business, and liquor business	Manufacture and sales of confectionaries and food products, other related businesses, restaurant business, and liquor business
(5) Share capital	310 million yen	10 million yen
(6) Date of establishment	October 1, 2010	October 1, 2025
(7) Number of issued shares	6,200 shares	200 shares
(8) Fiscal-year-end	March 31	March 31
(9) Shareholder composition	Imuraya Group Co., Ltd., 100%	Imuraya Group Co., Ltd., 100%
(10) Financial position and results of operations for the immediately preceding fiscal year ended March 31, 2025		
Net assets	4,072 million yen	
Total assets	18,302 million yen	
Net assets per share	656,889.77 yen	
Net sales	43,227 million yen	
Operating profit	2,342 million yen	
Ordinary profit	2,329 million yen	
Net profit	1,710 million yen	
Net profit per share	275,849.59 yen	
(11) Summary of business to be split		
Business details of the division to be split off	Food service business	
Results of operations of the division to be split off (FY ended March 31, 2025)	Net sales: 509 million yen	
Asset and liability items to be split and amounts thereof*	Assets: 149 million yen Liabilities: 26 million yen	

Note: The amount of assets and liabilities to be split will be determined after adding or subtracting any increase or decrease to or from the above amounts up to the effective date of the Company Split.

4. Status after the Company Split

There will be no changes to the company name, address, name and title of the representative, business description, capital, and fiscal year-end of Imuraya Co., Ltd. due to the Company Split.

5. Future outlook

The parties to the Company Split are both subsidiaries of the Company, and as such, the impact of the Company Split on consolidated financial results for the fiscal year ending March 31, 2026 will be immaterial.