October 27, 2025

Company name: Nippon Parking Development
Stock listing: Tokyo Stock Exchange Prime Market
Stock code: 2353
Representative: Kazuhisa Tatsumi, Representative Director and President
Contact: Kensuke Atsumi, Managing Director, Head of Corporate Management Division
Telephone: 03-3218-1904

Matters Concerning the Controlling Shareholder, etc.

We hereby announce that matters concerning the controlling shareholder, etc. with respect to Tatsumi Shoten Co., Ltd., an other affiliated company of the Company, are as follows

1. Name, etc. of Parent Company, Controlling Shareholder (excluding Parent Company), or Other Affiliated Company

(As of July 31, 2025)

Name	Attribute	Percentage of Voting Rights Held (%)			Stock Exchange on Which the Company's Securities Are Listed, etc.
		Directly Held	Held through affiliates	Total	
Tatsumi Shoten Co., Ltd.	Other Affiliated Company	33.0	1.0	34.0	—

2. Position of the Listed Company within the Corporate Group of the Parent Company, etc., and Relationship between the Listed Company and the Parent Company, etc.

Tatsumi Shoten Co., Ltd. is categorized as an "other affiliated company" of the Company and is an asset management company wholly owned by one of the Company's officers.

The company engages in real estate leasing and equity investment businesses, and there is no business relationship between its operations and those of the Company's group. In addition, there are no circumstances under which the management policies of the Company are influenced by the intentions of the parent company, etc. Accordingly, the Company has determined that its independence is fully secured.

(Status of Concurrent Positions of Officers)

(As of July 31, 2025)

Position	Name	Position at the Parent Company, etc. or Its Group Companies
Representative Director, President	Kazuhisa Tatsumi	Representative Director

Note:
Among the 11 Directors and 3 Audit & Supervisory Board Members of the Company, only one concurrently serves as an officer at the parent company, etc.

3. Transactions with the Controlling Shareholder, etc.

For the fiscal year ended July 31, 2025 (from August 1, 2024 to July 31, 2025)

Category	Name of Company or Individual	Ownership Ratio of Voting Rights (%)	Relationship with Related Party	Details of Transaction	Transaction Amount (¥ thousand)	Account Item	Balance at Fiscal Year-End (¥ thousand)
Other Affiliated Company	Tatsumi Shoten Co., Ltd.	Directly held: 33.0	Officer of the Company concurrently serves as a director	Rent for employee housing (Note 1)	25,272	Prepaid Expenses	2,106

Note 1:
The transaction terms and conditions are determined based on market prices.