

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.



May 27, 2026

Company name: ABC-MART, INC.  
 Name of representative: Kiichiro Hattori, President and Representative Director  
 (Securities code: 2670; TSE Prime Market)  
 Inquiries: Yasuo Ishii, Director, Corporate Planning Office Manager  
 (Telephone: +81-3-3476-5452)

### Matters Concerning Controlling Shareholders, Etc.

1. Trade name, etc. of parent company, controlling shareholder (excluding parent company), or other affiliated company

(As of February 28, 2026)

| Name            | Attribute               | Ratio of voting rights held (%) |                                      |       | Financial instruments exchange, etc. on which the issued shares, etc. are listed |
|-----------------|-------------------------|---------------------------------|--------------------------------------|-------|--|
|                 |                         | Voting rights directly held     | Voting rights subject to aggregation | Total |  |
| EM Planning LLC | Controlling shareholder | 49.90                           | 12.54                                | 62.44 | —  |

(Notes) 1 The leading shareholder, EM Planning LLC, is an asset management company wholly owned by relatives of Masahiro Miki, and is therefore considered a major shareholder (individual).

- 2 The 9.54% directly held by Masahiro Miki and the 2.99% directly held by his close relative Michiko Miki are included in the above voting rights subject to aggregation.

2. Matters concerning the transactions with controlling shareholders, etc.

(As of February 28, 2026)

| Attribute  | Name of the company, etc. | Description of transactions       | Amount of transactions (millions of yen) | Item                             | Closing balance (millions of yen) |
|--|---------------------------|-----------------------------------|--|----------------------------------|-----------------------------------|
| Major shareholder  | Masahiro Miki             | Leasing of buildings, etc. (Note) | 191                                      | Prepaid expenses                 | 17                                |
|  |                           |                                   |  | Leasehold and guarantee deposits | 147                               |
| Major shareholder's close relative   | Michiko Miki              | Leasing of buildings, etc. (Note) | 165                                      | Prepaid expenses                 | 15                                |
|  |                           |                                   |  | Leasehold and guarantee deposits | 97                                |
| Company whose major shareholder and his close relative own the majority of the voting rights | EM Planning LLC           | Leasing of buildings, etc. (Note) | 1,740                                    | Prepaid expenses                 | 159                               |
|  |                           |                                   |  | Accrued expenses                 | 1                                 |
|  |                           |                                   |  | Leasehold and guarantee deposits | 1,452                             |

(Note) Terms and conditions or policy for determining terms and conditions of transactions

The terms and conditions for leasing buildings, etc. are determined by a lease agreement that specifies the deposit and monthly rent based on actual market conditions in the neighborhood. Additionally, a part of the transactions related to the leasing of buildings, etc. are conducted through a trust bank for formal and nominal purposes.

3. Status of implementation of measures to protect minority shareholders in transactions, etc. with controlling shareholders (excluding parent company)

When the Company conducts transactions with its controlling shareholders, it has established a basic policy of applying appropriate terms and conditions similar to those of general transactions. The validity and other aspects of the transaction details and conditions are reviewed at management meetings to determine whether or not to proceed with the transactions. Transactions are executed with the prior consent of the Audit & Supervisory Committee and after deliberation and resolution by the Board of Directors.