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October 28, 2025

Company name:	EAT&HOLDINGS Co., Ltd
Representative:	Hiroyasu Nakata, Representative Director (Securities Code: 2882, Tokyo Stock Exchange Prime Market)
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Notice Concerning Acquisition of Shares of Opus Limited by a Consolidated Subsidiary (to Make it a Subsidiary)

EAT&HOLDINGS Co., Ltd (the "Company") hereby announces that it resolved, at a management meeting held today, to acquire shares of Opus Limited (Headquarters: 3-14-7 Torikai Kami, Settsu-shi, Osaka) by the Company's consolidated subsidiary, 9-block Co.,Ltd., thereby making it a subsidiary.

1. Reason for the acquisition of shares

The Eat & Group, guided by the philosophy of "Satisfying appetites with happiness," aims to be a "food life planning company" that brings vibrant colors of life and healthy smiles to various dining moments with the addition of "&" ideas.

Opus Limited operates under the trade name "Bishoku Tenshin Gyouzakan (gourmet dim sum gyoza house)," selling frozen gyoza manufactured in its own plant via online retail. It offers a diverse range of products, including its flagship "Original Gyoza" and "Black Gyoza." These products have received high praise from many customers, including winning the Gourmet Award in the Chinese dishes & dim sum category on the major online shopping site, Rakuten Ichiba. Recently, our product co-branded with an influencer, "Additive-Free Gyoza," won the "Rakuten Ichiba ROOM Style Award for First Half of 2025," and the development and sales of new products are also progressing smoothly.

The Eat & Group will add "Bishoku Tenshin Gyouzakan" to its e-commerce business, in addition to existing brands of "Osaka Ohsho" and "SAPPORO Gyoza Seizo Sho (manufacturing factory)," thereby forming a more diverse and robust portfolio of gyoza brands.

"SAPPORO Gyoza Seizo Sho" caters to gift demand with its high-value products emphasizing exclusivity, seasonal appeal, and limited availability, while "Osaka Ohsho" covers the entire Chinese food category with its broad lineup and balanced pricing and quality. In addition to them, "Bishoku Tenshin Gyouzakan" will strengthen our main market segment centered on gyoza with a product line combining the accessible price range and trendiness.

Through the collaboration of these three brands, we will further strengthen our gyoza portfolio in the e-commerce channel and meet diverse market needs, delivering even more enjoyment and satisfaction to customers' dining experience.

As described above, the Company has determined that Opus Limited will significantly contribute to the future growth of the Eat & Group's e-commerce business and that leveraging the strengths of both companies will generate substantial synergies. Consequently, we have decided to enter into a share transfer agreement.

Gyoza Portfolio Strategy in the E-commerce Channel

Eat& GYOZA Family Online

Target: Narrow → Wide

Differentiation in GyozaServing special occasion demand	SAPPORO 餃子製造所	It targets the high-price segment, including gift demand, through a niche strategy emphasizing exclusivity, seasonal appeal, and limited availability while pursuing quality.
Gyoza-centric appeal Everyday use	gyouzakan 美食点心 美食点心ぎょうざ館	It pursues trends to target the main market segment, focusing on gyoza, with an affordable price range and lineup.
Appeal of Chinese cuisine in general Suitable for various occasions	大阪王将 OSAKA OHSHO	It strives to become Japan's top brand in the Chinese food category on the e-commerce platform with a balanced quality and pricing and a broad lineup centered around gyoza and fried rice.

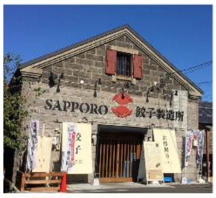
Health appeal Functional appeal

Small ← Number of products → Large

Brand Introduction

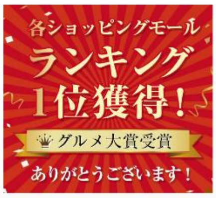
SAPPORO 餃子製造所

A gyoza specialty shop based in Sapporo, Hokkaido. It Offers gyoza made in a factory-direct sales style, including the popular "Extra Large Gyoza" and other handmade, artisan-crafted gyoza featuring super-sized portions and an incredibly juicy texture. It also sells Hokkaido-inspired menu items such as zangi (Hokkaido-style fried chicken), earning praise from customers both within and outside the prefecture.



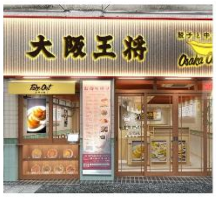
gyouzakan 美食点心 美食点心ぎょうざ館

Based in Osaka, Gyouzakan has dedicated 30 years to perfecting gyoza. It offers a distinctive flavor found only at specialty shops. It never prepares meals in advance, delivering only freshly made gyoza. It uses absolutely no preservatives, flash-freezing them immediately after preparation. It has earned high acclaim, including multiple Gourmet Awards on Rakuten Ichiba.



大阪王将 OSAKA OHSHO

Osaka Ohsho's artisan flavors, honed over 50 years since its founding in Kyobashi, Osaka, to delight customers. It delivers frozen foods nationwide so customers can enjoy the same delicious taste as in its restaurants—gyoza, fried rice, Chinese side dishes, and more—right in their own home.



2. Overview of the consolidated subsidiary acquiring the shares

(1) Name	9-block Co.,Ltd.
(2) Location	1-9-18 Utsubohonmachi, Nishi-ku, Osaka
(3) Job title and name of representative	Michitaka Ikeda, Representative Director
(4) Description of business	Planning and operation of an e-commerce business goods sales website
(5) Share capital	10 million yen
(6) Date of establishment	June 1, 2012
(7) Major shareholder and ownership ratio	EAT&HOLDINGS Co., Ltd, 100%

3. Overview of the subsidiary subject to change

(1) Name	Opus Limited	
(2) Location	3-14-7 Torikai Kami, Settsu-shi, Osaka	
(3) Job title and name of representative	Wakako Kitahara, Representative Director	
(4) Description of business	Manufacturing, wholesale, retail, and online sales of gyoza	
(5) Share capital	3 million yen	
(6) Date of establishment	February 27, 2004	
(7) Major shareholder and ownership ratio	Kenichi Kitahara, 100%	
(8) Relationship with the Company	Capital relationship	None
	Personnel relationship	None
	Business relationship	None

(Note) Due to the strong wishes of the counterparty, we are unable to disclose information on its financial positions and operating results. However, the acquisition price, including the book value of total assets, net sales, ordinary profit, profit, share capital, and acquisition-related expenses, falls entirely within the de minimis threshold.

4. Overview of the counterparty to the acquisition of shares

(1) Name	Kenichi Kitahara
(2) Address	Kawanishi-shi, Hyogo
(3) Relationship with the Company	There are no capital, personnel, or business relationships.

5. Number of shares acquired and shareholding before and after acquisition

(1) Name	Opus Limited
(2) Number of shares held before the change	0 shares
(3) Number of shares to be acquired	60 shares (Number of voting rights: 60 units)
(4) Acquisition price	We withhold disclosure of the amount at the request of the counterparty. The acquisition price was determined after comprehensive consideration of appraisals by third-party valuation firms and other factors.
(5) Number of shares held after the change	60 shares (Number of voting rights: 60 units) (Ratio of voting rights held: 100%)

6. Timetable

(1) Date of resolution	October 28, 2025
(2) Date of conclusion of the agreement	October 28, 2025
(3) Date of commencement of share transfer	October 31, 2025 (scheduled)

7. Future outlook

The impact of this share transfer agreement on the consolidated financial results for the current period is immaterial. Should timely disclosure become necessary in the future, we will promptly provide information.