

April 17, 2025

To whom it may concern:

Company: Saint Marc Holdings Co., Ltd.
Name of Yuki Fujikawa,
Representative: Representative Director and President
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Notice of the Establishment of a Subsidiary and the Commencement of Consideration of a Company Split between Consolidated Subsidiaries of the Company

Saint Marc Holdings Co., Ltd.(hereinafter, “the Company”) announces that its Board of Directors meeting held today resolved to commence deliberations on a company split (the “Company Split”), whereby certain restaurant businesses operated by the Company’s consolidated subsidiaries—G-Holdings Co., Ltd. (“G-Holdings”), GOLIP Co., Ltd. (“GOLIP”), and OHANA Co., Ltd. (“OHANA”)—namely, Gyukatsu Kyoto Katsugyu, KYOTO GATTEN, Gottie’s BEEF, NICK STOCK, and Hamburg Conel (collectively, the “Subject Businesses”), will be transferred to Kyoto Katsugyu Co., Ltd. (the “New Company”), which will be newly established as a subsidiary of the Company. Details will be announced once they have been finalized.

Please also note that certain disclosure items and content have been omitted, as the Company Split will take place between consolidated subsidiaries.

1. Purpose of the establishment of the subsidiary and the Company Split

The Company Split is intended to integrate the businesses of G-Holdings, GOLIP, and OHANA, which were acquired through M&A last year. In light of the recent expansion of the business, including Gyukatsu Kyoto Katsugyu, the establishment of a subsidiary to operate the business is being considered with the aim of improving the corporate value of the Group through increased management efficiency and reduced management costs.

2. Summary of the establishment of the subsidiary and the Company Split

(1) Schedule for establishing the subsidiary

Date of resolution by the Board of Directors:	April 17, 2025
Date of establishment of the subsidiary:	July 1, 2025 (planned)
Date of commencement of operations:	October 1, 2025 (planned)

(2) Schedule of the Company Split (for all companies involved in the split)

Resolution by the Board of Directors on the Company Split:	Mid-August 2025 (planned)
Execution of the Company Split agreement:	Mid-August 2025 (planned)
Approval at the General Meeting of shareholders:	Early September 2025 (planned)
Effective date of the Company Split:	October 1, 2025 (planned)

(3) Method of the Company Split

The Company is considering an absorption-type split in which G-Holdings, GOLIP, and OHANA will be the splitting companies, and the Subject Businesses will be transferred to the New Company.

3. Overview of the parties involved

	Established subsidiary Successor company	Split company	Split company	Split company
(1) Name	Kyoto Katsugyu Co., Ltd.	G-Holdings Co., Ltd.	GOLIP Co., Ltd.	OHANA Co., Ltd.
(2) Location	173-104, Hirata, Kita-ku, Okayama city, Okayama prefecture	GEMS Kayabacho 8F, 1-1-7 Shinkawa, Chuo-ku, Tokyo	Kakumei Building ,28-5 Chudoji-Bojo-cho, Shimogyo-ku, Kyoto	1-53 Sakura-machi, Kariya city, Aichi prefecture
(3) Title and name of representative	Chairman and Representative Director Takafumi Miyake	Representative Director, Chairman and President Takafumi Miyake	President and Representative Director Tegi Hon	President and Representative Director Shobu Ishida
(4) Business	Restaurant management, planning, etc.	Restaurant management, planning, etc.	Management of restaurants and food stores	Restaurant management and production
(5) Capital	100 million yen (planned)	100 million yen	30 million yen	10 million yen
(6) Date of incorporation	July 1, 2025 (planned)	September 29, 2017	May 30, 2005	April 9, 2007
(7) Shareholders	Saint Marc Holdings Co., Ltd. (100%)	Saint Marc Holdings Co., Ltd. (100%)	G-Holdings, Co., Ltd. (100%)	GOLIP Co., Ltd. (100%)
(8) Financial position and operating results for the most recent fiscal year				
Accounting period	Newly established (planned)	Year ended July 31, 2024	Year ended July 31, 2024	Year ended July 31, 2024
Net assets	-	5,075 million yen	1,347 million yen	46 million yen
Total assets	-	6,337 million yen	3,884 million yen	846 million yen
Net sales	-	319 million yen	8,187 million yen	1,304 million yen
Operating profit	-	207 million yen	1,017 million yen	1 million yen
Ordinary profit	-	195 million yen	1,026 million yen	-1 million yen
Net profit	-	122 million yen	687 million yen	-3 million yen

4. Outlook

As the New Company is scheduled to be established as a wholly owned subsidiary, the Company Split's impact on the Group's consolidated financial results is expected to be minimal.

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