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February 27, 2026

To whom it may concern:

Company: Saint Marc Holdings Co., Ltd.  
Name of Yuki Fujikawa,  
Representative: Representative Director and President  
(Code No. 3395, TSE Prime Market)  
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### **Notice Regarding the Partial Transfer of Business of a Consolidated Subsidiary**

Today, Kyoto Katsugyu Co., Ltd. (“Kyoto Katsugyu”), a consolidated subsidiary of the Company, announces that procedures for the transfer of a portion of its restaurant operation business to ATC dining Co., Ltd. (“ATC dining”) have been completed.

Although this matter does not fall under the criteria for timely disclosure of the Tokyo Stock Exchange, we have judged it to be useful information and decided to make a voluntary disclosure. Accordingly, certain disclosure items and content have been omitted.

#### 1. Reasons for the business transfer

Kyoto Katsugyu, a consolidated subsidiary of the Company, operates 116 stores (as of the end of December 2025, excluding franchised stores of other companies) mainly under “Gyukatsu Kyoto Katsugyu.” To accelerate the growth of the subject business and maximize brand value by optimizing the business portfolio through concentrating management resources on “Gyukatsu Kyoto Katsugyu,” it has been decided that Kyoto Katsugyu will transfer to ATC dining the operation business of a total of 11 stores operated by Kyoto Katsugyu, namely four “Veji-Teji-ya” stores, one “Tsukuneshimini Ohana” store, one “Yumesakaba Chiryu Uoshou Honten” store, three “55-ban” stores, one “Penguin Bakery” store, and one “Pastrante OHANA” store.

#### 2. Overview of the relevant consolidated subsidiary

(1) Name	Kyoto Katsugyu Co., Ltd.
(2) Location	Kakumei Building, 28-5 Chudoji-Bojo-cho, Shimogyo-ku, Kyoto
(3) Title and name of representative	Representative Director: Takafumi Miyake
(4) Business	Operation of restaurants and other food and beverage outlets

### 3. Overview of the business transfer

(1) Content of the business	<p>Operation of the following restaurants (11 stores)</p> <p>Veji-Teji-ya: Shimokitazawa  DiverCity Tokyo Plaza  Shijo Karasuma  Shijo Kiyamachi</p> <p>Tsukuneshimini Ohana  Yumesakaba Chiryu Uoshou Honten</p> <p>55-ban: Takahama  Toyota Josui  Route 1 Kariya</p> <p>Penguin Bakery: Toyota Josui  Pastrante OHANA</p>
(2) Net sales and ordinary profit in the most recent fiscal year of the division to be transferred	<p>Net sales in the most recent fiscal year of the division to be transferred are less than 1% of the Company's consolidated net sales.  Ordinary profit in the most recent fiscal year of the division to be transferred is immaterial compared to the Company's consolidated ordinary profit.</p>
(3) Items and amounts of assets and liabilities of the division to be transferred	<p>The amounts of assets and liabilities of the division to be transferred are immaterial compared to the Company's consolidated total assets.</p>
(4) Transfer price and settlement method	<p>Withheld from disclosure at the request of the transferee.</p>

### 4. Overview of the transferee

(1) Name	ATC dining Co., Ltd.	
(2) Location	Akasaka Palace Building 2F, 1-4-21 Motoakasaka, Minato-ku, Tokyo	
(3) Title and name of representative	Representative Director: Tenpei Ooka	
(4) Business	Management, planning, and operation of the food and beverage business ("Ushiya Ginbei")	
(5) Capital	20 million yen (FY3/2025)	
(6) Date of establishment	February 27, 2020	
(7) Major shareholder and shareholding ratio	ASAHITEC Corporation: 100.0% (FY3/2025)	
(8) Relationship with the listed company	Capital relationship	None
	Personnel relationship	None
	Business relationship	None
	Status as a related party	None

5. Schedule

Business transfer date: February 27, 2026

6. Outlook

The impact of this matter on the Company's consolidated results is expected to be minimal.

END