

To whom it may concern

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## **Notice Regarding Financing Through “Human Capital Management Evaluation Finance” Provided by MUFG Bank**

TORIDOLL Holdings Corporation (the “Company”) hereby announces that it has issued corporate bonds fully underwritten by MUFG Bank, Ltd. (“MUFG Bank”) under the framework of Human Capital Management Evaluation Finance (the “Financing”).

This represents the first-ever adoption of this financing structure by a restaurant operator in Japan, and also marks MUFG Bank’s first corporate bond underwriting under this structure.

The corporate bonds are issued as a form of evaluation-based financing designed for companies whose initiatives in human capital management have been assessed to meet or exceed a specified threshold. The outline of the issuance is as follows.

### Overview of the Bonds

Payment Date	February 27, 2026
Issue Amount	JPY 3.0 billion
Maturity	7 years
Use of Proceeds	General corporate and investment purposes

The evaluation is conducted by Mitsubishi UFJ Research & Consulting Co., Ltd., a member of the Mitsubishi UFJ Financial Group, based on independently developed assessment criteria. With support from Japan Credit Rating Agency (JCR), the assessment provides objective and professional scoring as well as feedback on areas for improvement.

In this evaluation, the Company received an A rating, indicating “particularly advanced human capital management”.

The key human capital management initiatives of the Company that were highly evaluated this time are as follows.

(1) Management Strategy — Vision and Policies

The Company defines and publicly discloses its unique concept of “Happiness Capital Management,” the belief that employees’ happiness leads to customers’ excitement and ultimately to business success.

(2) Management Strategy — Alignment of HR Strategy with Business Strategy

The Company identifies key positions required for sustainable long-term growth and implements initiatives to close talent gaps in these areas.

HR-related KPIs and targets are established, and concrete measures are implemented to achieve them, with evaluations conducted across management levels.

The Company also discloses that employee engagement metrics are incorporated into indicators used in determining executive compensation.

(3) Talent Development – Skills and Experience

Regular performance and career development reviews are conducted for all employees, supported by a digital system for managing interview records.

The Company has established the “TORIDOLL Three Peaks”—a set of core behaviors, mindsets, and a growth philosophy applicable to all employees—and incorporates this philosophy into HR evaluations and talent development programs.

(4) Employee Engagement – Initiatives to Improve Engagement

A wide range of initiatives are undertaken to improve employee engagement, with results reflected in the engagement (happiness) score. A PDCA cycle has been established to ensure continuous improvement.

(5) Employee Mobility – Talent Acquisition and Retention Initiatives

A specialized committee promotes workplace reforms aimed at fostering an inclusive and supportive work environment.

KPIs are set for employee turnover, with progress monitored and disclosed.

(6) Diversity – Diversity and Inclusion Initiatives

The Company discloses information regarding diversity among employees and management.

It sets targets and holds training sessions to promote diversity.

Through initiatives to improve return-to-work rates—such as manager training on parental leave systems and flexible working arrangements—and by disclosing these efforts and results, the Company is fostering an environment that supports employees’ long-term employment.

(7) Compliance & Ethics – Policy and Framework

The Company publishes its Corporate Ethics Charter and TORIDOLL Code of Conduct as core compliance policies and promotes awareness and education through tools such as a compliance handbook overseen by a specialized committee.

As a forward-looking global food company, the Company continues to advance its approach to human capital management. Under the philosophy of “Happiness Capital Management,” which considers both employees’ happiness and customers’ excitement as essential forms of capital, the Company aims to achieve unique business growth by consistently fulfilling both forms of “heart.”

The Company remains committed to leveraging this philosophy to achieve sustainable growth and further enhance corporate value.