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May 18, 2026

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(Securities code: 8153; Tokyo Stock  
Exchange, Prime Market)  
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**Notice Regarding the Recognition of Extraordinary Income  
(Gain on Extinguishment of Intercompany Shares) in Connection with  
the Absorption-Type Merger with a Consolidated Subsidiary**

MOS FOOD SERVICES, INC. (the “Company”) hereby announces that, as announced in the “Notice Concerning Absorption-Type Merger of Wholly Owned Subsidiary (Simplified Merger / Short-Form Merger)” dated January 26, 2026, it completed the absorption-type merger with MOS CREDIT, INC., its wholly owned subsidiary, effective April 1, 2026.

In connection with the merger, the Company will record a gain on extinguishment of intercompany shares as extraordinary income in its non-consolidated financial statements for the fiscal year ended March 31, 2027.

1. Recognition and details of extraordinary income

On the effective date of the merger (April 1, 2026), a difference arose between the amount of net assets received from MOS CREDIT, INC., the absorbed company, and the book value of the shares of that company held by the Company.

As a result, the Company will record a gain on extinguishment of intercompany shares of ¥1,820 million yen as extraordinary income in its non-consolidated financial statements for the fiscal year ended March 31, 2027.

2. Impact on financial results

This gain will be eliminated in the consolidated financial statements and will have no impact on the consolidated financial statements.

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