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June 30, 2026

Company name:	MOS FOOD SERVICES, INC.
Name of representative:	Eisuke Nakamura, President & Representative Director (Securities code: 8153; Tokyo Stock Exchange, Prime Market)
Inquiries:	Shoichi Hayata, Executive Officer, General Manager of Corporate Planning Division, General Manager of Corporate Planning Department (Telephone: +81-3-5487-7371)

Notice Concerning the Acquisition of Shares of BYO Co., Ltd. as a Subsidiary

MOS FOOD SERVICES, INC. (the "Company") hereby announces that a decision was made on June 30, 2026, to acquire BYO Co., Ltd. ("BYO") as a subsidiary through the acquisition of shares (hereinafter referred to as the "Transaction"), with a share transfer agreement having been concluded on the same day. The details are as below.

1. Purpose and background of the share acquisition

Up to present, the Company has built a diverse portfolio of food and beverage businesses both in Japan and abroad, with the operation of MOS BURGER, a franchise chain (FC) of specialty hamburger restaurants, serving as the core of the Company's operations. In the Company's Medium-Term Management Plan for FY 2025 to FY 2027, which was announced on May 15, 2025, the Company has also identified key strategies for achieving sustainable growth, one of which is the expansion of its domestic and international food and beverage portfolio through mergers and acquisitions (M&A) and strategic business alliances in addition to the steady growth of the Company's existing businesses.

BYO operates a restaurant business focusing on Japanese cuisine under several brands, including "WASHOKU-SAKE EN," "OBON de GOHAN," and "Dashi-chazuke + Nikuudon EN." With each of these brands, BYO has developed restaurants that are tailored to the different kinds of customer needs and dining situations involved in each respective segment served by those restaurants. Leveraging the strengths it possesses when it comes to product quality, restaurant operations, and service excellence, BYO has built a stable base of loyal customers. BYO also has a business foundation established in Taiwan and possesses extensive expertise in food products and ingredients, with a proven track record of operating Japanese cuisine restaurants both inside and outside Japan.

Through the undertaking of the Transaction, the Company expects that it will be able to enhance its business foundation and generate synergy through the combination of the elements possessed by the

Company in terms of the ability to operate franchise chains (FC), the ability to develop shops, logistics and procurement functions, overseas business foundations, and other elements, with BYO's brand power in the Japanese cuisine category, store operational know-how, business base in Taiwan, and other elements. Specifically, the Company expects to undertake the acceleration of new shop openings and the expansion of franchises, joint sales promotion and joint procurement, improvements in earning power through supply chain optimization, the increase in opportunities for overseas expansion, and more. Through these efforts, the Company aims for sustainable growth and the medium- to long-term improvement of its corporate value.

2. Overview of the subsidiary subject to transfer

(1)	Name	BYO Co., Ltd.	
(2)	Location	5F Nishi-Ikebukuro TS Bldg., 3-1-15 Nishi-Ikebukuro, Toshima-ku, Tokyo	
(3)	Name and job title of representative	Koji Nakano, President & Representative Director	
(4)	Description of business	Operation of restaurants	
(5)	Share capital	49 million yen	
(6)	Date of establishment	July 27, 2015	
(7)	Major shareholders and ownership ratios	WIN No. 1 Limited Liability Investment Partnership (15.07%) WIN No. 3 Limited Liability Investment Partnership (9.36%) WIN Strategic Investment No. 1 Limited Liability Investment Partnership (6.93%) Création Holdings, Inc. (4.62%) WIN Principal Investment Limited Partnership (4.33%) Kentucky Fried Chicken Japan, Ltd. (25.00%) Other: 6 individual shareholders, 10 corporate shareholders, and the Employee Stock Ownership Association of BYO Co., Ltd.	
(8)	Relationships existing between the listed company and the subject company	Capital relationships	There are no applicable matters pertaining to this item.
		Personnel relationships	There are no applicable matters pertaining to this item.
		Transaction relationships	There are no applicable matters pertaining to this item.
(9)	Consolidated operating results and consolidated financial positions of the subject company for the most recent three-year period		

Fiscal year-end	Fiscal year ended March 31, 2024	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Consolidated net assets	2,723	2,881	3,301
Consolidated total assets	9,611	9,254	10,311
Consolidated net assets per share (yen)	255.3	270.1	309.5

Consolidated net sales	14,891	16,464	18,380
Consolidated operating profit	423	546	534
Consolidated ordinary profit	382	482	484
Consolidated net income	341	163	411
Consolidated adjusted EBITDA	1,023	1,150	1,268
Consolidated net income per share (yen)	32.0	15.3	38.6

(Unit: million yen, unless otherwise stated)

*Consolidated adjusted EBITDA: The figures shown are reference values calculated after performing adjustments made in terms of IPO preparation costs and other non-recurring gains and losses based on the results of investigations undertaken with respect to BYO (such as due diligence investigations).

3. Overview of the counterparties to the acquisition of shares

(1) WIN No. 1 Limited Liability Investment Partnership

(1)	Name	WIN No. 1 Limited Liability Investment Partnership	
(2)	Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo	
(3)	Basis for establishment, etc.	Limited Partnership Act for Investment	
(4)	Overview of the general partner	Name	Création Capital, Inc.
		Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo
		Name and title of representative	Koichi Hosoya, Representative Director
(5)	Relationships existing between the listed company and the subject fund	Relationships between the listed company and the subject fund	There are no applicable matters pertaining to this item.
		Relationships between the listed company and the general partner	There are no applicable matters pertaining to this item.
		Relationships between the listed company and the Japanese agent	There are no applicable matters pertaining to this item.

[Note] At the request of the party in question, the following items will remain undisclosed: the purpose of formation, the date of formation, total capital contributions, contributors and their respective ownership ratios, overview of contributors, and portions of the overview of the general partner which are comprised of its business description and capital.

(2) WIN No. 3 Limited Liability Investment Partnership

(1)	Name	WIN No. 3 Limited Liability Investment Partnership	
(2)	Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo	
(3)	Basis for establishment, etc.	Limited Partnership Act for Investment	
(4)	Overview of the general partner	Name	Création Capital, Inc.
		Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo
		Name and title of representative	Koichi Hosoya, Representative Director
(5)	Relationships existing between the listed company and the subject fund	Relationships between the listed company and the subject fund	There are no applicable matters pertaining to this item.
		Relationships between the listed company and the general partner	There are no applicable matters pertaining to this item.
		Relationships between the listed company and the Japanese agent	There are no applicable matters pertaining to this item.

[Note] At the request of the party in question, the following items will remain undisclosed: the purpose of formation, the date of formation, total capital contributions, contributors and their respective ownership ratios, overview of contributors, and portions of the overview of the general partner which are comprised of its business description and capital.

(3) WIN Strategic Investment No. 1 Limited Liability Investment Partnership

(1)	Name	WIN Strategic Investment No. 1 Limited Liability Investment Partnership	
(2)	Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo	
(3)	Basis for establishment, etc.	Limited Partnership Act for Investment	
(4)	Overview of the general partner	Name	Création Capital, Inc.
		Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo
		Name and title of representative	Koichi Hosoya, Representative Director
(5)	Relationships existing between the listed company and the subject fund	Relationships between the listed company and the subject fund	There are no applicable matters pertaining to this item.

	Relationships between the listed company and the general partner	There are no applicable matters pertaining to this item.
	Relationships between the listed company and the Japanese agent	There are no applicable matters pertaining to this item.

[Note] At the request of the party in question, the following items will remain undisclosed: the purpose of formation, the date of formation, total capital contributions, contributors and their respective ownership ratios, overview of contributors, and portions of the overview of the general partner which are comprised of its business description and capital.

(4) Création Holdings, Inc.

(1)	Name	Création Holdings, Inc.	
(2)	Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo	
(3)	Name and job title of representative	Takao Asai, Chairman & Representative Director Takayuki Inohana, President & Representative Director	
(4)	Relationships existing between the listed company and the subject company	Capital relationships	There are no applicable matters pertaining to this item.
		Personnel relationships	There are no applicable matters pertaining to this item.
		Transaction relationships	There are no applicable matters pertaining to this item.
		Related party relationships	There are no applicable matters pertaining to this item.

[Note] At the request of the party in question, the following items will remain undisclosed: description of business, share capital, date of establishment, net assets, total assets, major shareholders and ownership ratios.

(5) WIN Principal Investment Limited Partnership

(1)	Name	WIN Principal Investment Limited Partnership	
(2)	Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo	
(3)	Basis for establishment, etc.	Limited Partnership Act for Investment	
(4)	Overview of the general partner	Name	Création Capital, Inc.
		Location	37F Midtown Tower, 9-7-1 Akasaka, Minato-ku, Tokyo
		Name and title of representative	Koichi Hosoya, Representative Director

(5)	Relationships existing between the listed company and the subject fund	Relationships between the listed company and the subject fund	There are no applicable matters pertaining to this item.
		Relationships between the listed company and the general partner	There are no applicable matters pertaining to this item.
		Relationships between the listed company and the Japanese agent	There are no applicable matters pertaining to this item.

[Note] At the request of the party in question, the following items will remain undisclosed: the purpose of formation, the date of formation, total capital contributions, contributors and their respective ownership ratios, overview of contributors, and portions of the overview of the general partner which are comprised of its business description and capital.

(6) Kentucky Fried Chicken Japan, Ltd.

(1)	Name	Kentucky Fried Chicken Japan, Ltd.	
(2)	Location	5F & 6F YOKOHAMA i-MARK PLACE, 4-4-5 Minatomirai, Nishi-ku, Yokohama-shi, Kanagawa	
(3)	Name and job title of representative	Hisashi Endo, Chairman & Representative Director, CEO	
(4)	Relationships existing between the listed company and the subject company	Capital relationships	There are no applicable matters pertaining to this item.
		Personnel relationships	There are no applicable matters pertaining to this item.
		Transaction relationships	There are no applicable matters pertaining to this item.
		Related party relationships	There are no applicable matters pertaining to this item.

[Note] At the request of the party in question, the following items will remain undisclosed: description of business, share capital, date of establishment, net assets, total assets, major shareholders and ownership ratios.

(7) Other shareholders

(1)	Names, etc.	6 individual shareholders, 10 corporate shareholders, and the Employee Stock Ownership Association of BYO Co., Ltd.

(2)	Relationships existing between the listed company and the subject individual/corporation	No capital relationships, personnel relationships or transaction relationships exist. Moreover, no other noteworthy relationships exist.

4. Number of shares to be acquired, acquisition price, and the state of ownership before and after the acquisition

(1)	Number of shares held before the transfer	0 shares （Number of voting rights: 0） （Proportion of voting rights: 0％）
(2)	Number of shares to be acquired	10,666,667 shares （Number of voting rights: 10,666,667）
(3)	Acquisition price	11,197 million yen
(4)	Number of shares held after the transfer	10,666,667 shares （Number of voting rights: 10,666,667） （Proportion of voting rights: 100.0％）

[Note] The breakdown of shares to be acquired by the Company is as follows: WIN No. 1 Limited Liability Investment Partnership (1,607,763 shares), WIN No. 3 Limited Liability Investment Partnership (998,899 shares), WIN Strategic Investment No. 1 Limited Liability Investment Partnership (738,908 shares), Création Holdings, Inc. (493,301 shares), WIN Principal Investment Limited Partnership (461,678 shares), Kentucky Fried Chicken Japan, Ltd. (2,666,667 shares), 3 individual founding shareholders (3,127,587 shares), and the shares acquired by Création Holdings, Inc. from minority shareholders other than the 3 individual founding shareholders (571,864 shares).
Please note that the Company may acquire additional shares in accordance with the need based on elements such as the state of acquisition of shares from minority shareholders by Création Holdings, Inc.

5. Schedule

(1)	Date of resolution of the Board of Directors *1	June 24, 2026
(2)	Date of decision to undertake the Transaction	June 30, 2026
(3)	Contract date	June 30, 2026
(4)	Date of execution of share transfer	July 31, 2026 (planned)

*1: At this meeting of the Board of Directors, a resolution was issued to the effect that, within the scope of the resolution, the President & Representative Director of the Company would be delegated the full authority to make the final decision regarding the Transaction and agreements related to the Transaction.

6. Future outlook

BYO will become a subsidiary of the Company once the Transaction has been executed. The Company believes that the subsidiary will contribute to the business performance of the Company in the medium- to long-term. The Company will provide details on any items which should be disclosed in relation to any impact on consolidated business performance for the current fiscal year if such items have been confirmed to exist.