



June 3, 2024

Company name CREATE SD HOLDINGS CO., LTD.
(Securities code: 3148; Prime Market of Tokyo Stock Exchange)
Representative Taizo Hirose
Representative Director and President
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Notice Concerning Acquisition and Cancellation of 2nd and 3rd Share Options

CREATE SD HOLDINGS CO., LTD. hereby announces that, at a meeting of the Board of Directors held today, June 3, 2024, it resolved to acquire and cancel all of the second and third share options (the “Share Options”) of the first through third rounds issued on November 22, 2023 with EVO FUND as the allottee on the premise of appropriation of treasury shares.

1. Overview of the Share Options to be acquired and canceled

(1) Name of share options	1. CREATE SD HOLDINGS CO., LTD. second share options 2. CREATE SD HOLDINGS CO., LTD. third share options
(2) Allotment date of share options	November 22, 2023
(3) Total number of share options issued	1. 12,000 2. 12,000
(4) Number of share options exercised as of today	1. 0 2. 0
(5) Exercise period of share options	1. From November 24, 2023 to November 25, 2025 2. From November 24, 2023 to November 24, 2026
(6) Number of share options to be acquired and canceled	1. 12,000 2. 12,000
(7) Acquisition price and total amount	1. 770 yen per share option, total 9,240,000 yen 2. 635 yen per share option, total 7,620,000 yen Total amount: 16,860,000 yen
(8) Date of acquisition	June 18, 2024
(9) Date of cancellation	June 30, 2024
(10) Number of share options remaining after cancellation	1. 0 2. 0

2. Reasons for acquisition and cancellation of Share Options

As stated in the “Notice Concerning the Issuance of the 1st to 3rd Share Options through Third-Party Allotment Using Treasury Shares and Conclusion of the Share Option Purchase Agreement (with Exercise Price Correction Clause)” dated November 6, 2023 (hereinafter referred to as the “Disclosure Dated November 6, 2023”), CREATE SD HOLDINGS issued the first round of share options and the Share Options through a third-party allotment to allocate treasury shares for the purpose of raising funds for investment in new stores and investment in logistics facilities. The allottee, EVO FUND (Cayman Islands, Representatives: Michael Lerch and Richard Chisholm), exercised the share options with the utmost care based on the terms of the agreement with CREATE SD HOLDINGS. As a result, the exercise of the first

round of share options went more smoothly than expected, and as of today it has been possible to raise a total amount of 3,250,645,400 yen through the exercise of 10,244 options (1,024,400 shares).

As stated in the Disclosure Dated November 6, 2023, CREATE SD HOLDINGS aims to achieve sustainable growth by further expanding its business scale and improving performance. Although there is no change in its funding requirements, CREATE SD HOLDINGS has judged that these requirements have been met for the time being and has decided to acquire and cancel all remaining Share Options in accordance with the terms of issue.

Going forward, we aim to achieve optimal funding that takes into account the cost of shareholder's equity for any new funding requirements.

3. Acquisition date and cancellation date

Acquisition on June 18, 2024 (planned)

Cancellation on June 30, 2024 (planned)

Should the exercise of the first round of share options be completed from today until June 17, 2024, it will be possible to exercise the second round of share options also by June 17, 2024. Therefore, the number of share options CREATE SD HOLDINGS can acquire in the second round may decrease.

4. Future Outlook

The impact of this matter on CREATE SD HOLDINGS' consolidated financial results is minimal.