



May 29, 2025

Company name: ABC-MART, INC.
Name of representative: Minoru Noguchi, President and Representative Director
(Securities code: 2670; TSE Prime Market)
Inquiries: Yasuo Ishii, Director, Corporate Planning Office Manager
(Telephone: +81-3-3476-5452)

Matters Concerning Controlling Shareholders, Etc.

1. Trade name, etc. of parent company, controlling shareholder (excluding parent company), or other affiliated company

(As of February 28, 2025)

Name	Attribute	Ratio of voting rights held (%)			Financial instruments exchange, etc. on which the issued shares, etc. are listed
		Voting rights directly held	Voting rights subject to aggregation	Total	
EM Planning LLC	Controlling shareholder	49.89	12.54	62.44	—

- (Notes) 1 The leading shareholder, EM Planning LLC, is an asset management company wholly owned by relatives of Masahiro Miki, and is therefore considered a major shareholder (individual).
2 The 9.54% directly held by Masahiro Miki and the 2.99% directly held by his close relative Michiko Miki are included in the above voting rights subject to aggregation.

2. Matters concerning the transactions with controlling shareholders, etc.

(As of February 28, 2025)

Attribute	Name of the company, etc.	Description of transactions	Amount of transactions (millions of yen)	Item	Closing balance (millions of yen)
Major shareholder	Masahiro Miki	Leasing of buildings, etc. (Note)	191	Prepaid expenses	17
				Leasehold and guarantee deposits	147
Major shareholder's close relative	Michiko Miki	Leasing of buildings, etc. (Note)	165	Prepaid expenses	15
				Leasehold and guarantee deposits	97
Company whose major shareholder and his close relative own the majority of the voting rights	EM Planning LLC	Leasing of buildings, etc. (Note)	1,731	Prepaid expenses	158
				Accrued expenses	1
				Leasehold and guarantee deposits	1,440

(Note) Terms and conditions or policy for determining terms and conditions of transactions

The terms and conditions for leasing buildings, etc. are determined by a lease agreement that specifies the deposit and monthly rent based on actual market conditions in the neighborhood.

Additionally, a part of the transactions related to the leasing of buildings, etc. are conducted through a trust bank for formal and nominal purposes.

3. Status of implementation of measures to protect minority shareholders in transactions, etc. with controlling shareholders (excluding parent company)

When the Company conducts transactions with its controlling shareholders, it has established a basic policy of applying appropriate terms and conditions similar to those of general transactions. The validity and other aspects of the transaction details and conditions are reviewed at management meetings to determine whether or not to proceed with the transactions. Transactions are executed with the prior consent of the Audit & Supervisory Committee and after deliberation and resolution by the Board of Directors.