



December 9, 2025

For Immediate Release

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(Code: 8273, TSE Prime Market)  
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## **Notice Regarding Company Split (Simplified Absorption-type Company Split) with Consolidated Subsidiary**

IZUMI CO., LTD. (the “Company”) announces that at a Board of Directors meeting held on Tuesday, December 9, 2025, it resolved to transfer the operations of Youme Mart Shimonoseki Station (which the Company currently operates) to Youme Mart Kitakyushu Co., Ltd. (a consolidated subsidiary of the Company) by implementing an absorption-type company split. In this split, the Company will be the splitting company, and Youme Mart Kitakyushu Co., Ltd. will be the successor company. Both parties entered into the absorption-type company split agreement on the same date. Details are as follows. Because the successor company is a wholly owned subsidiary of the Company, some disclosure items and details are omitted.

### **1. Purpose of the absorption-type company split**

The IZUMI Group operates community-based stores and employs a dominant business strategy. To enhance operational efficiency in the Kitakyushu and Shimonoseki area, Youme Mart Kitakyushu Co., Ltd. will acquire the business of Youme Mart Shimonoseki Station from the Company.

### **2. Main points of the absorption-type company split**

#### **(1) Schedule of the Absorption-type company split**

Date of resolution by the Board of Directors	December 9, 2025
Date of agreement	December 9, 2025
Date of resolution at the general meeting of shareholders of the consolidated subsidiary	January 13, 2026 (planned)*
Effective date	March 1, 2026 (plan)

\* The Company will execute the absorption-type company split without a resolution being passed at a general meeting of shareholders in accordance with Article 784, Paragraph 2 of the Companies Act (provision for simplified company splits). A resolution will be passed at the Youme Mart Kitakyushu Co., Ltd. general meeting of shareholders on the date above.

**(2) Method of absorption-type split**

An absorption-type company split in which the Company will be the splitting company and Youme Mart Kitakyushu Co., Ltd. will be the successor company.

**(3) Details of the allocation of assets related to the absorption-type company split**

No shares or any other form of compensation will be distributed in connection with this company split.

**(4) Treatment of stock acquisition rights and bonds with share acquisition rights in connection with the absorption-type split**

Not applicable

**(5) Increase/decrease in share capital as a result of the absorption-type split**

Not applicable

**(6) Rights and obligations to be succeeded by the successor company**

The assets, liabilities, rights, and obligations related to the business to be acquired that are set out in the absorption-type company split agreement signed on December 9, 2025, will be acquired.

**(7) Prospect of fulfillment of debt obligations**

The Company has determined that there are no issues regarding the obligations assumed by the successor company.

**3. Overview of the companies involved in this absorption-type merger (fiscal year ended February 28, 2025)**

	Splitting company	Successor company
(1) Name	IZUMI CO., LTD.	Youme Mart Kitakyushu Co., Ltd.
(2) Head office	3-3-1 Futabanosato, Higashi-ku, Hiroshima, Japan	1-1-7, Nakasu, Yahatanishi-ku, Kitakyushu-shi, Fukuoka, Japan
(3) Representative	Shigeki Machida, President and Representative Director	Mutsuo Abe, President and Representative Director
(4) Business	Selling clothing, household goods, food, and other products at shopping centers, general merchandising stores (GMS), and supermarkets, as well as imports.	Primarily selling food products at a supermarket
(5) Share capital	19,613 million yen	100 million yen
(6) Date of establishment	October 27, 1961	February 15, 1971
(7) Issued shares	71,665,200 shares	8,993,505 shares
(8) Fiscal year end	Last day of February	Last day of February
(9) Major shareholders and their shareholding ratios	Yamanishi World, Ltd. 27.86% The Master Trust Bank of Japan, Ltd. (Trust Account) 7.34%	IZUMI CO., LTD. 100%

(10) Financial position and operating results of the immediately preceding fiscal year		
Fiscal year end	Izumi Co., Ltd. (Consolidated)	Youme Mart Kitakyushu Co., Ltd. (Non-consolidated)
	Year ended February 28, 2025	Year ended February 28, 2025
Net assets	299,218 million yen	4,282 million yen
Total assets	569,611 million yen	12,875 million yen
Net assets per share	3,990.31 yen	476.13 yen
Net sales	467,345 million yen	23,735 million yen
Operating profit	25,425 million yen	158 million yen
Ordinary profit	25,708 million yen	155 million yen
Profit attributable to owners of parent	11,919 million yen	—
Earnings per share	166.60 yen	(59.14 yen)

#### 4. Outline of businesses to be taken over

##### (1) Details of businesses to be demerged

The Youme Mart Shimonoseki Station supermarket operated by the Company

##### (2) Operating results of the business to be split (fiscal year ended February 28, 2025)

Net sales	855 million yen
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Note: The figure above is intended to be used in internal management and is based on specific assumptions. It is an unaudited value for reference.

##### (3) Itemized list of assets and liabilities to be split and their value (as of February 2025)

Assets		Liabilities	
Item	Amount	Item	Amount
Current assets	36 million yen	Current liabilities	2 million yen
Non-current assets	111 million yen	Non-current liabilities	21 million yen
Total	148 million yen	Total	23 million yen

Note: The figure above is intended to be used in internal management and is based on specific assumptions. It is an unaudited value for reference. The amounts above are based on the balance sheet as of February 28, 2025. The actual amounts to be acquired or assumed will change between this date and the day immediately preceding the effective date.

#### 5. Status after the Company Split

There will be no changes to the name, location, title and name of the representative, business, capital, or accounting period of Youme Mart Kitakyushu Co., Ltd., the successor company.

#### 6. Future outlook

This absorption-type merger is a merger between the Company and its wholly owned subsidiary, and its impact on the consolidated results will be minor and insignificant.