



March 27, 2026

To Our Stakeholders

Company Name: Oisix ra daichi Inc.
(Code: 3182 TSE Prime)
Name of Representative: Kohey Takashima,
President and Representative Director
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**Notice Regarding Group Reorganization
(Absorption-Type Merger between Consolidated Subsidiaries and Change of Trade Name)**

Oisix ra daichi Inc. (the "Company") announced that it determined today to execute an absorption-type merger (the "Reorganization"), between its wholly-owned subsidiaries, SHiDAX CONTRACT FOOD SERVICE CORPORATION ("SHiDAX CONTRACT FOOD") and SHiDAX FOOD SERVICE CORPORATION ("SHiDAX FOOD SERVICE"), effective July 1, 2026. Upon completion, SHiDAX CONTRACT FOOD, the surviving company, will be renamed.

The Reorganization is part of our strategic intra-group restructuring, following the September 1, 2025 transition of major SHiDAX Group B2B subscription (food service) companies into wholly-owned subsidiaries.

Since the Reorganization is an intra-group merger involving only wholly-owned consolidated subsidiaries, certain disclosure items and details have been omitted.

1. Purpose of the Reorganization

The Reorganization integrates our core B2B subscription (food service) subsidiaries, maximizing group-wide corporate value through the following synergies:

• Accelerating and Streamlining Decision-making:

By unifying the business operation structure, the Company will achieve the optimized allocation of management resources and agile decision-making to adapt to the evolving market environment.

• Strengthening the Financial Foundation and Tax Optimization:

The Company aims to stabilize its revenue base by expanding its business scale, as well as promote the maximization of future cash flows and tax optimization through measures such as the aggregation of taxable income within the Group.

2. Summary of the Reorganization

(1) Schedule of the Merger (SHiDAX CONTRACT FOOD and SHiDAX FOOD SERVICE)	
Board of Directors' resolution approving the absorption-type merger	March 27, 2026
Execution date of the absorption-type merger agreement	March 27, 2026
Effective date of the absorption-type merger	July 1, 2026 (planned)

(2) Merger Method

An absorption-type merger in which SHiDAX CONTRACT FOOD SERVICE will be the surviving company and SHiDAX FOOD SERVICE will be dissolved.

- (3) Details of Allotment related to the Merger
As this is a merger between wholly-owned subsidiaries, no new shares will be issued, and no cash or other consideration will be allocated.
- (4) Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights associated with the Merger
Not applicable.

3. Overview of the Parties to the Reorganization (As of February 28, 2026)

(1) Overview of the Parties to the Merger

	Surviving company	Absorbed Company
(1) Name	SHiDAX CONTRACT FOOD SERVICE CORPORATION	SHiDAX FOOD SERVICE CORPORATION
(2) Date of Establishment	May 11, 1960	June 1, 2018
(3) Address	3-6-3 Chofu-gaoka, Chofu-shi, Tokyo	3-6-3 Chofu-gaoka, Chofu-shi, Tokyo
(4) Representative	Chairman and Representative Director / Kohey Takashima President and Representative Director / Yusuke Tsutsumi	Chairman and Representative Director / Kohey Takashima President and Representative Director / Yusuke Tsutsumi
(5) Principal Business	Food Business	Food Business
(6) Paid in Capital	JPY 100 million	JPY 100 million
(7) Fiscal year-end	March 31	March 31
(8) Beneficial shareholder ownership ratio	Oisix ra daichi Inc. 100%	Oisix ra daichi Inc. 100%
(9) Recent Fiscal Year Financial Position (Fiscal Year Ending March 2025)		
Total assets	JPY 3,748 million	JPY 5,539 million
Net assets	JPY 110 million	JPY 162 million

(2) Status After the Merger (Planned)

(1) Name	SHiDAX Food Services, Inc.*
(2) Address	1-11-2 Osaki, Shinagawa-ku, Tokyo*
(3) Representative	President and Representative Director / Yusuke Tsutsumi
(4) Paid in Capital	JPY 100 million

*Note: SHiDAX CONTRACT FOOD, the surviving company, plans to change its trade name to "SHiDAX Food Services, Inc." and relocate its head office, effective July 1, 2026, the effective date of the Reorganization.

4. Outlook

Since the Reorganization is a merger between the Company's wholly-owned consolidated subsidiaries, the impact on the Company's consolidated financial results is expected to be immaterial.