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October 1, 2026

Company Name	Pan Pacific International Holdings Corporation (Code No.7532 Prime Market of the Tokyo Stock Exchange)
Representative	President, CEO and Representative Director Hideki Moriya
Inquiries	Representative Director, Managing Director and CAO Yuji Ishii Dogenzaka-dori 8F, 2-25-12 Dogenzaka, Shibuya-ku Tokyo 150 0043 +81-3-6416-0418

Notice Regarding the Execution of a Business Transfer Agreement with Toys“R”Us-Japan, Ltd.

Pan Pacific International Holdings Corporation (the “Company”) hereby announces that, at the meeting of its Board of Directors held on September 29, 2026, the Company and its wholly owned subsidiary, Operation Shared Services Co., Ltd. (“OSS”), resolved to enter into a business transfer agreement constituting a sponsor agreement (the “Sponsor Agreement”) with Toys“R”Us-Japan, Ltd. (“Toys“R”Us, Japan”), which filed a petition for the commencement of civil rehabilitation proceedings with the Tokyo District Court as of today. The Sponsor Agreement was executed today, as described below.

Although this matter does not fall within the scope of the timely disclosure requirements prescribed by the rules of the Tokyo Stock Exchange, the Company has determined that it constitutes useful information and is therefore making this voluntary disclosure. Certain items and details have been omitted from this disclosure.

1. Reason for Entering into the Sponsor Agreement

Based on its long-term business plan, “Double Impact 2035,” formulated in August 2025, the Company is committed to steadily executing the growth strategies set forth therein. Under the plan, the Company has established quantitative targets of ¥4.2 trillion in net sales and ¥330 billion in operating income for the fiscal year ending June 2035.

PPIH Group (the “Group”) positions its domestic retail business as the core driver of growth and seeks sustainable growth not only through strengthening existing businesses but also through the acquisition of new customer segments and business domains, as well as through the creation of group synergies. Guided by its corporate principle that “The Customer Matters Most,” the Group continuously evolves its merchandise assortment and sales floor configurations in response to changing consumer needs, while developing stores that appeal to a broad range of customers.

Toys“R”Us, Japan is a specialty retailer of toys and baby products serving a broad customer base, including infants, children, and families. It has accumulated significant expertise in these business areas and maintains an extensive store network across Japan..

The Company believes that the integration of the customer base and domestic retail business platform of Toys“R”Us, Japan into the Group will enable the Group to reach new customer segments, expand into new business domains, and enhance customer lifetime value (LTV), thereby contributing to the

Group's sustainable growth. Accordingly, the Company has decided to enter into the Sponsor Agreement.

2. Summary of the Sponsor Agreement

Under the Sponsor Agreement, OSS plans to acquire, through a business transfer (the "Business Transfer"), the businesses currently operated by Toys"R"Us, Japan, including the sale of toys, baby and children's products and related merchandise through stores and online channels.

In addition, the Company aims, to the extent possible, to take on all employees of Toys"R"Us, Japan. To this end, the Company plans to seek the cooperation of the respective landlords in obtaining their consent to the transfer of all stores operated by Toys"R"Us, Japan.

The Business Transfer is subject to certain conditions precedent, including the receipt of approval from the court pursuant to Article 42, Paragraph 1, Item 1 of the Civil Rehabilitation Act.

3. Overview of OSS

Company Name	Operation Shared Services Co., Ltd.
Location	19-10 Aobadai 2-chome, Meguro-ku, Tokyo
Representative	Takuhiro Yamashita, Representative Director
Business Description	Provision of administrative services, including general affairs and human resources functions, to Group companies
Share Capital	¥10 million
Date of Establishment	May 15, 2019
Major Shareholder and Ownership Ratio	Pan Pacific International Holdings Corporation (100%)

4. Overview of Toys"R"Us, Japan

Company Name	Toys"R"Us-Japan, Ltd.
Location	1310 Omiyacho, Saiwai-ku, Kawasaki-shi, Kanagawa
Representative	Pieter Lodewijk Schats, Representative Director
Business Description	Retail sale of toys, baby products, and related merchandise
Share Capital	¥10 million
Date of Establishment	November 21, 1989

5. Schedule

Date of Board Resolution	September 29, 2026
Date of Execution of the Sponsor Agreement	October 1, 2026
Scheduled Date of Completion of the Business Transfer	October 30, 2026 (scheduled)

6. Future Outlook

The impact of the Business Transfer on the Group's financial results is currently under review. If any

matters requiring disclosure arise in the future, such information will be promptly disclosed.