KURA SUSHI USA, INC.
REGULATION FD POLICY

Kura Sushi USA, Inc., a Delaware corporation and its subsidiaries (collectively, the "***Company***"), is committed to the fair disclosure of information about the Company consistent with the Securities and Exchange Commission's Regulation Fair Disclosure ("***Regulation FD***"). For purposes of this policy, "public disclosure" means filing or furnishing a Form 8-K with the Securities and Exchange Commission (the "***SEC***"), or disseminating information through another method (or combination of methods) of disclosure that is reasonably designed to provide broad, non-exclusionary distribution of the information to the public. The Company may provide public disclosure through various means, including publicly noticed Webcasts, SEC reports and press releases.

It is the Company's policy to maintain an active and open public dialogue with its stockholders, institutional investors, broker/dealers, and research analysts (collectively, "***Securities Market Participants***") that provides full, fair, accurate, timely and understandable disclosure of the Company's historical performance and future prospects in accordance with generally accepted accounting principles and with the rules and regulations established by the SEC. The Company further believes that the market for its securities is best served when its strategies, business strengths, risks and growth opportunities are publicly articulated.

Compliance

The Company adopted this policy to ensure that any persons acting on its behalf comply with Regulation FD. This policy applies to every director and employee of the Company, and complements the Company's Policy Regarding Insider Trading, Tipping and Other Wrongful Disclosures. It is the Company's policy to comply with all periodic reporting and disclosure requirements, including Regulation FD. It is the Company's practice to disclose material information about the Company publicly and timely, not selectively.

The Secretary of the Company or his/her designees have the authority to interpret and enforce this policy. The Secretary of the Company or his/her designees must pre-approve in writing any deviation from the policies and procedures outlined in this policy. All questions about this policy should be directed to the Secretary of the Company. Any suspected or known violations of this policy should be reported immediately to the Secretary of the Company. If a Company employee violates this policy, he or she will be subject to disciplinary action up to and including immediate termination of employment.

Compliance Guidelines for this Regulation FD Disclosure Policy

The Company has established the following guidelines to ensure compliance with Regulation FD and avoid selective disclosure of material non-public information (as defined in the Company's Policy Regarding Insider Trading, Tipping and Other Wrongful Disclosures).

I. Public Posting

The Company will post this policy on its website at: https://ir.kurausa.com/ and update it as necessary to ensure that Securities Market Participants are informed about the Company's disclosure policies.

II. Authorized Representatives of the Company

a. Except as specified in clauses (b) and (c) below, persons authorized to communicate on behalf of the Company to Securities Market Participants are limited to the Company's Chief Executive Officer and Chief Financial Officer (collectively, the "***Investor Relations Group***").

b. In addition, the Chief Financial Officer and such members of the Chief Financial Officer's staff as are designated by the Chief Financial Officer are authorized to communicate with stockholders and beneficial owners in response to inquiries regarding stockholder accounts and other administrative matters.

c. Other officers of the Company may communicate, from time to time, with Securities Markets Participants, subject to the approval of the Chief Executive Officer. Such authorized representatives are not authorized to communicate business or financial information about the Company that is material non-public information, except through Company-approved public disclosure.

d. It is the Company's policy that, except as specified in clauses (a), (b) and (c) above, representatives of the Company shall not communicate with Securities Market Participants, and such representatives shall refer all questions to the Investor Relations Group or to any external Investor Relations service provider identified on the Company's website.

e. The Company believes that one-on-one communications with Securities Market Participants can be a valuable component of its Investor Relations program. Except as provided otherwise in clauses (a) and (b) above, a representative of the Investor Relations Group shall participate in all such conversations. During such conversations, authorized representatives may discuss information that the Company has previously publicly disclosed, non-material information, and information about the Company and the industry that is already generally known to the public.

In order to ensure that complete and accurate information is obtained, Securities Market Participants should direct all inquiries regarding the Company's financial condition, results of operations, strategies and other similar matters to the Investor Relations Group.

Statements by employees or agents who are not authorized representatives of the Company should not be relied upon. If the Company learns that it (or certain persons acting on its behalf) has unintentionally disclosed material non-public information, the Company must promptly (but in no event after the later of 24 hours or the commencement of the next day's trading on the New York Stock Exchange) publicly disseminate the information after discovering the unintentional disclosure pursuant to Regulation FD.

III. Confidential Communications

Neither the Company nor its representatives shall disclose material non-public information to any person or entity under circumstances in which it is reasonably foreseeable that such person or entity will purchase or sell the Company's securities on the basis of such information.

IV. Quarterly Earnings Release Conference Calls and Updates

a. In the event the Company holds quarterly investor conference calls, such calls shall be open to the public and media and public notice about the call will be provided through a media release, by electronic distribution, posting on at least one well-known public financial information website and the Company's website. In addition, the Company will furnish any quarterly and annual written earnings releases to the SEC on a Form 8-K as required by the Form 8-K reporting rules.

b. Playback of the conference call will be provided on the Company website after the conference call.

c. When the Company provides guidance relative to its financial goals, all guidance, and changes to or affirmations of guidance, will be provided through public disclosure.

d. As needed, from time to time, the Company may hold topical investor conference calls open to the public and media. In the event that the Company holds any such call, the Company will provide public notice about the call through a media release, by electronic distribution, posting on at least one well-known public financial information website and the Company's website.

e. Following any investor call or public comment, the Company will not provide any new material information or elaborate in any material way beyond what was covered during the investor call or public comment.

V. Analyst Models and Reports

If requested, the Company will review draft analyst reports and model inputs of actual results for accuracy on publicly disclosed facts only.

VI. Presentations

a. The Company will use the safe harbor guidelines for forward-looking information as part of individual, group and investor conference communications formats.

b. The Company may participate in securities firm-sponsored and other investor conferences, but only to the extent that adequate prior public notice is given. It will be the Company's practice to issue media releases in conjunction with the Company's major presentations scheduled during the year and post those presentations at the Company's website at: https://ir.kurausa.com/.

c. The Company may participate in other forums at which Securities Market Participants could be present, including industry seminars, trade shows, employee, retiree, annual stockholder meetings, and meetings with commercial partners that are stockholders. The Company does not intend to disclose any material non-public information during these meetings.

VII. Media Communications

It is the Company's policy to publicly disclose material information before discussion with individuals representing the media. In the event that the Company desires to communicate non-public information to investors via social media, the following approach in compliance with Regulation FD requirements must be followed:

a. Notify investors that the Company intends to use a particular social media channel to communicate material information to the market. The channel should be one where anyone who wishes to receive notifications can do so (such as a public Facebook page or an X feed). The notice ideally would appear on the Company's Investor Relations website and on an on-going basis in the Company's financial press releases and periodic SEC reports. The notice should also indicate the types of information that may be disclosed through this channel.

b. Actually use the designated social media account to communicate information of the types the Company told the investors would be disclosed through the account. Deviation from a company's usual practices for making public disclosure can factor into a Regulation FD violation.

c. Comply with technical disclosure requirements. Use social media to direct followers to more detailed disclosure. For example, a Facebook post can contain a hyperlink to a press release or 8-K that contains all the required disclosures. Rules of the Nasdaq Stock Market, on which the Company's Class A Common Stock is listed, require companies to notify Nasdaq shortly in advance of the publication of material information, and such material information is to be released by means that comply with Regulation FD. If proxies are being solicited from the Company's stockholders, the social media communications by the Company and its executives should not include soliciting materials that have not been filed as required. When the Company is contemplating or conducting a securities offering, social media communications by the Company and its executives shall be subject to the same policies and oversight as other Company communications during an offering.

d. Use a dedicated account. Communicate material information through a dedicated investor relations account, which may be distinct from the account used to broadcast marketing, product or other business developments. This will avoid the risk that information material to investors gets lost among communications for other purposes.

Further Information about Regulation FD

All inquiries regarding the provisions or procedures associated with this policy should be addressed to the contact noted at: https://ir.kurausa.com/.

Adopted: August 5, 2019

Updated: October 29, 2026