



KURA SUSHI USA, INC.
COMPENSATION COMMITTEE CHARTER (THIS “CHARTER”)

I. Purpose

The primary purpose of the Compensation Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Kura Sushi USA, Inc., a Delaware corporation (the “*Company*”) is to assist the Board in fulfilling its responsibilities related to executive compensation, including the evaluation of the Company’s compensation structure and compensation, including equity compensation and other remunerations paid by the Company as they affect executive officers (“*Compensation and other Remunerations*”).

The Committee has overall responsibility for: (a) overseeing the Company’s compensation policies, plans and benefit programs; (b) reviewing the compensation of members of the Board (“*Directors*”); (c) reviewing and determining, or recommending to the Board for determination of, (i) annual base salaries, (ii) annual incentive bonuses, including the specific goals and amounts, (iii) annual equity compensation, (iv) employment agreements, (v) severance arrangements and change in control arrangements, and (vi) any other Compensation and other Remunerations for the Company’s executive officers (within the meaning of Section 16 of the Securities Exchange Act of 1934, as amended (each, a “*Section 16 Officer*”)), including but not limited to the Company’s Chief Executive Officer (the “*CEO*”); (d) preparing the Committee report to the stockholders for inclusion in the Company’s annual proxy statement, as required by Item 407(e)(5) of Regulation S-K; and (e) assessing and monitoring whether any of the Company’s compensation policies, plans and benefit programs have the potential to encourage unnecessary risk-taking.

II. Membership and Qualification

Membership: The Committee shall consist of at least two (2) Directors as the Board appoints. Members of the Committee, including its Chairman, shall be designated by the Board at the annual meeting of the Board and shall serve until their successors have been duly elected and qualified or until their earlier resignation, death or removal by the Board.

Qualifications:

i) *NASDAQ Independence.* Each member of the Committee shall satisfy the independence requirements of the NASDAQ Listing Rules, except as otherwise permitted by such rules.

ii) *Rule 16b-3 Requirements.* Each member of the Committee shall satisfy the requirements for a “non-employee director” contained in Rule 16b-3 (“*Rule 16b-3*”) of the Securities Exchange Act of 1934, as amended.

Chairman: The Board may designate a Chairman of the Committee (the “*Chairman*”). In the absence of such designation, the Committee may designate the Chairman by majority vote of the Committee.

Resignation, Removal and Replacement: Any member of the Committee may resign from the Committee at any time upon notice of such resignation to the Board. A member who ceases to be independent under the NASDAQ Listing Rules or ceases to be a “non-employee director” for purposes of Rule 16b-3 shall promptly resign from the Committee to the extent required for the Company to comply with applicable laws, rules and regulations.

The Board shall have the power at any time to remove a member of the Committee with or without cause, to fill all vacancies, and to designate alternate members, upon the recommendation of the Committee, to replace any absent or disqualified members, so long as the Committee shall at all times have at least two members and be composed solely of independent Directors.

III. Meetings and Other Actions; Delegation of Authority

Meetings and Other Actions: The Committee shall hold such regular or special meetings as its members deem necessary or appropriate. The Chairman shall preside at all meetings of the Committee. The Chairman shall prepare and/or approve an agenda in advance of each meeting. The Committee will keep minutes of its meetings and will regularly report to the Board on its activities, making recommendations as appropriate. All meetings of and other actions by the Committee shall be held and taken pursuant to the Amended and Restated Bylaws of the Company (as may be amended, restated, supplemented or otherwise modified from time to time, the “*Bylaws*”), including provisions governing notice of meetings and waiver thereof, the number of Committee members required to take actions at meetings and by written consent, and other related matters. The Committee may invite any Director who is not a member of the Committee, management, counsel, representatives of service providers or other persons to attend meetings and provide information as the Committee, in its sole discretion, considers appropriate.

As appropriate, the Committee may meet in executive sessions.

Delegation of Authority:

- a. The Committee may create a subcommittee of the Committee consisting of one or more Directors on the Committee and may delegate any of its duties and responsibilities to such subcommittee, unless otherwise prohibited by applicable laws or listing rules.
- b. The Committee may delegate any of its duties and responsibilities, including the administration of equity incentive or employee benefit plans, to one or more Directors on the Committee, another Director or other persons (including Section 16 Officers), unless otherwise prohibited by applicable laws or listing rules.
- c. Any subcommittee, Director or other person will provide a written or oral report to the Committee regarding any activities undertaken pursuant to such delegation.
- d. The Committee may terminate any such subcommittee and revoke any such delegation at any time.

IV. Goals, Responsibilities and Authority

The following are the general goals, responsibilities and authority of the Committee and are set forth only for its guidance. The Committee, however, may diverge from these responsibilities and/or may assume such other responsibilities as the Board may delegate from time to time and/or as the Committee may deem necessary or appropriate from time to time in performing its functions in accordance with the Bylaws and other governance documents of the Company and in accordance with applicable law (it being understood that the Committee may condition its approval of any compensation on Board ratification to the extent so required to comply with applicable tax law).

Nothing in this Charter shall be interpreted as diminishing or derogating the duties, responsibilities or obligations of the Board. Subject to the requirements of the Bylaws, the Committee shall:

A. *Compensation and Other Remuneration for Section 16 Officers*

1. Annually review and approve the Company's corporate goals and objectives relevant to Compensation and other Remunerations and the Company's executive compensation structure and compensation range to ensure that it is designed to achieve the objectives of rewarding the Section 16 Officers appropriately for their contributions to corporate growth and profitability.
2. Annually review and determine, or recommend to the Board for determination of, the compensation (including, without limitation, salary, bonus, incentive compensation, deferred compensation, equity-based compensation, perquisites, change-in-control and severance compensation, and all other forms of executive compensation) of the CEO and other Section 16 Officers. The CEO shall not be present during voting or deliberation on his or her compensation.

B. *Director Compensation*

1. To review all director compensation and benefits for service on the Board and Board committees at least once a year and to recommend any changes to the Board as necessary.

C. *Long-Term Incentive Plans*

1. Determine, or recommend to the Board for determination of, all long-term incentive awards for the Section 16 Officers.
2. Periodically evaluate (and approve any proposed amendments to) the terms and administration of the Company's and, if applicable, its subsidiaries' annual and long-term incentive plans to assure that they are structured and administered in a manner consistent with the Company's and its subsidiaries' goals and objectives relating to participation in such plans, target annual incentive awards, corporate financial goals and total funds reserved for payment under the compensation plans.

3. Determine when it is necessary (based on advice of counsel) or otherwise desirable to: (a) modify, discontinue or supplement any such plans; or (b) submit such amendment or adoption to a vote of the full Board and/or the Company's stockholders to the extent required by law.
4. Evaluate and recommend to the Board concerning the adoption of any new equity-related plans.
5. The Committee may approve adoption of such equity and incentive plans as it deems appropriate, and shall approve adoption of any such plans covering Section 16 Officers, in each case in the discretion of the Committee, except that in the case of any plan or matter required to be submitted for approval to the stockholders, the Committee shall recommend to the full Board for submission of such plan or matter to the stockholders.
6. The Committee will oversee the administration of the Company's equity plans and the incentive compensation plans covering Section 16 Officers, and to the extent that such actions do not require stockholder approval, may approve, amend, interpret or ratify the terms of, modify, or terminate any such plans and any awards made under such plans.
7. The Committee will monitor the effectiveness of non-equity based benefit plan offerings, in particular benefit plan offerings and perquisites pertaining to Section 16 Officers, and approve any material new employee benefit plan or change to an existing plan that creates a material financial commitment to the Company. In its discretion, the Committee may otherwise approve, amend, ratify or interpret the terms of, modify, or terminate any non-equity based benefit plan or delegate such authority to the extent delegation is permitted.

D. *Other*

1. Fulfill any disclosure, reporting or other requirements imposed on or required of the Committee by the Securities and Exchange Commission, NASDAQ or other applicable laws, rules and regulations, as the foregoing may be amended from time to time.
2. In connection with exercising its duties, the Committee shall consider the Company's remedies of recoupment and claw-back, pursuant to its Policy Regarding Recoupment of Incentive Compensation Upon Restatement or Misstatement of Financial Results, or as Required by Law, in connection with the grant of compensation awards to Directors and Section 16 Officers.
3. Perform an annual self-evaluation of the Committee's performance and annually reassess the adequacy of and, if appropriate, propose to the Board any desired changes in the Committee's Charter, all to supplement the oversight authority by the Board with respect to such matters.

4. From time to time, the Committee may develop guidelines for the ownership of the Company's stock by the Directors and Section 16 Officers and monitor compliance with such guidelines.
5. Make regular reports to the Board and propose any necessary action to the Board. Such reports shall provide information with respect to any delegation of authority by the Committee to the Company and its subsidiaries' executive officers or to a third party.
6. To the extent required by applicable law, review and discuss the "Compensation Discussion and Analysis" disclosure with management and recommend to the Board its inclusion in the Company's annual proxy statement, and prepare a report for inclusion in such proxy statement that certifies that the Committee has discharged this duty, as required by Item 407(e)(5) of Regulation S-K.
7. Assess and monitor whether any of the Company's compensation policies, plans and benefit programs have the potential to encourage unnecessary risk-taking.
8. Assist the Board with overseeing the Company's strategies, policies and programs related to human capital management.
9. Perform such other duties and responsibilities as may be assigned to the Committee, from time to time, by the Board or as designated in this Charter.

The foregoing list of duties is not exhaustive, and the Committee may, in addition, perform such other functions as may be necessary or appropriate for the performance of its duties.

V. Authority to Retain Advisors

In the course of its duties, the Committee will have access to the Company's human resources and accounting staff and other personnel as it deems necessary to carry out its responsibilities. In addition, the Committee will have the sole authority, at the Company's expense, only after considering such factors as may be required by applicable law or listing rules, or as the Committee otherwise deems appropriate, to directly engage and terminate outside compensation consultants, independent legal counsel, and other experts and advisors as the Committee deems advisable, with respect to the evaluation of Director, CEO or executive compensation, identification of Director candidates or other matters. The Committee will be directly responsible for the appointment, compensation and oversight of the work of such compensation consultants, independent legal counsel, other experts and advisors. In addition, the Committee is authorized to

approve such ordinary administrative and other expenses as it deems necessary or advisable to carry out its duties.

VI. Amendments

Any amendments to this Charter must be approved or ratified by a majority vote of the Board, including a majority of the independent Directors.

Adopted: August 5, 2019

Amended and updated: September 1, 2024