

May 22, 2026

To whom it may concern

Company name	Nihon M&A Center Holdings Inc.
Representative	Suguru Miyake, President and Representative Director
	(Stock code: 2127 on TSE Prime Market)
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### Notice of Reduction of Legal Capital Surplus

Nihon M&A Center Holdings Inc. (hereinafter, “the Company”) hereby announces that at the Board of Directors meeting held today, passed a resolution to propose to decrease the legal capital surplus at the 35<sup>th</sup> ordinary general meeting of shareholders scheduled on June 25, 2026.

#### 1. Purpose for reduction of legal capital surplus

The Company will reduce its legal capital surplus and transfer it to rise other capital surplus pursuant to Article 448 Paragraph 1 of the Companies Act to set the amount of stock-based compensation, expand distributable amounts, enhance future shareholder returns and increase the flexibility of its capital policy.

#### 2. Details of reduction of legal capital surplus

The Company plans to reduce its legal capital surplus by 3,000,000,000 yen from 3,823,709,500 yen. The Company plans to transfer the reduced amount to other capital surplus, bringing the capital reserve balance after reduction to 823,709,500 yen.

#### 3. Schedule for reduction of legal capital surplus

(1) Date of resolution of Board Directors:	May 22, 2026
(2) Date of resolution by the ordinary general meeting of shareholders:	June 25, 2026 (scheduled)
(3) Date of public notice for making objections by creditors:	June 26, 2026 (scheduled)
(4) Deadline for making objections by creditors:	July 27, 2026 (scheduled)
(5) Effective Date:	August 1, 2026 (scheduled)

#### 4. Outlook

Since this transaction is a transfer between accounts under “Net Assets”, there is no change in the amount of net assets and no impact on the business results.