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May 27, 2026

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(Securities Code: 438A, TSE Growth Market)  
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## Notice Concerning Reduction of Capital Reserve and Appropriation of Surplus

Infcurion, Inc. (the "Company") hereby announces that its Board of Directors today resolved to propose a reduction of capital reserve and appropriation of surplus at the 20th Annual General Meeting of Shareholders scheduled to be held on June 25, 2026.

### 1. Purpose of the Reduction and Appropriation

The purpose of this matter is to cover the deficit in retained earnings carried forward and strengthen the Company's financial position, as well as to ensure agility and flexibility in its future capital and financial strategies.

Specifically, pursuant to the provisions of Article 448, Paragraph 1 of the Companies Act, the Company will reduce its capital reserve and transfer the amount to other capital surplus. At the same time, pursuant to the provisions of Article 452 of the Companies Act, a portion of the increased other capital surplus will be appropriated to cover the deficit in retained earnings carried forward.

### 2. Details of the Reduction and Appropriation

#### (1) Reduction of Capital Reserve

- i. Amount of capital reserve to be reduced: 3,337,775,833 yen
- ii. Amount of other capital surplus to be increased: 3,337,775,833 yen
- iii. Amount of capital reserve after the reduction: 500,000,000 yen

Note: If any stock acquisition rights issued by the Company are exercised prior to the effective date, the amounts of capital reserve before and after the reduction will change, but there will be no change to the amount of capital reserve to be reduced.

#### (2) Details of Appropriation of Surplus

- i. Surplus item to be reduced and the amount:  
Other capital surplus: 540,192,935 yen
- ii. Surplus item to be increased and the amount:  
Retained earnings carried forward: 540,192,935 yen

### 3. Schedule

(1) Date of Board of Directors resolution	May 27, 2026
(2) Date of Annual General Meeting of Shareholders resolution	June 25, 2026 (Scheduled)
(3) Date of public notice to creditors for filing objections	July 14, 2026 (Scheduled)
(4) Final deadline for creditors to object	August 14, 2026 (Scheduled)
(5) Effective date	August 17, 2026 (Scheduled)

### 4. Future Outlook

This matter constitutes a reclassification of accounts within the net assets section of the balance sheet. Since neither total net assets nor the total number of shares issued will change, there will be no impact on net assets per share. There will also be no impact on the Company's business results.

Please note that this matter is subject to approval at the 20th Annual General Meeting of Shareholders scheduled to be held on June 25, 2026.