



April 16, 2026

To Whom It May Concern

Company name: TSURUHA HOLDINGS INC.  
Name of representative: Jun Tsuruha, President and Representative Director  
(Securities code: 3391, Tokyo Stock Exchange (Prime Market))  
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### Notice Regarding Reduction of Capital Reserve

Our Board of Directors, at its meeting held today (April 16, 2026), resolved to submit a proposal to the 64th Annual General Meeting of Shareholders scheduled for May 22, 2026, regarding the transfer of a portion of the capital reserve to other capital surplus. We hereby announce the details as follows.

#### 1. Purpose of the Reduction of Capital Reserve

To enable the Company to execute agile capital policies in response to future changes in the business environment, the Company will, pursuant to Article 448, Paragraph 1 of the Companies Act, reduce the amount of its capital reserve and transfer the entire amount to other capital surplus.

#### 2. Details of the Reduction of Capital Reserve

The Company will reduce ¥612,103,756,184 of its capital reserve and transfer the same amount to other capital surplus.

#### 3. Schedule for the Reduction of Capital Reserve (Planned)

(1) Date of the Board Resolution	April 16, 2026
(2) Date of the Shareholders' Meeting Resolution	May 22, 2026(planed)
(3) Date of the Public Notice for Creditor Objections	June 8, 2026(planed)
(4) Final Date for Creditor Objections	July 9, 2026(planed)
(5) Effective Date	July 31, 2026(planed)

#### 4. Outlook Going Forward

This transaction is an accounting reclassification within net assets and does not change the total amount of the Company's net assets, nor does it have any impact on the Company's financial results.