

April 18, 2025

Listed Company Name: Riso Kyoiku Co., Ltd.

President and Representative Director: Masahiko Tenbo

(Listing Code: 4714 Prime Market of the TSE)

For Inquiries: Executive Vice President (CFO) Masaaki Kume

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Notice Regarding Reduction of Legal Capital Surplus

We hereby announce that at the Board of Directors meeting held today, it was resolved to submit a proposal regarding reduction of legal capital surplus at our Annual General Meeting of Shareholders scheduled for May 23, 2025, as described below.

Details

1. Purpose of Reduction of Legal Capital Surplus

As announced in the "Notice Regarding Conclusion of Absorption-Type Split Agreement and Partial Amendments to the Company's Articles of Incorporation (Change of Trade Name and Partial Amendments to Business Purpose) in Connection with Transition to a Holding Company Structure" as of April 18, 2025, we are scheduled to become a holding company that operates the management business of the group companies and provides back-office services to the group companies in connection with the transition to a holding company structure. In order to ensure flexibility and mobility in future capital policies, the amount of legal capital surplus will be reduced in accordance with Article 448, Paragraph 1 of the Companies Act.

2. Overview of Reduction of Legal Capital Surplus

(1) Amount of Legal Capital Surplus to be Reduced

The amount of legal capital surplus of ¥2,522,859,167 is scheduled to be reduced by ¥1,375,255,205 to ¥1,147,603,962.

(2) Method of Reduction of Legal Capital Surplus

The amount of legal capital surplus will be reduced in accordance with Article 448, Paragraph 1 of the Companies Act as stated above, and the resulting full amount will be transferred to other capital surplus.

(3) Timetable for Reduction of Legal Capital Surplus

Date of resolution at the Board of Directors meeting	April 18, 2025 (today)
Date of resolution at our Annual General Meeting of Shareholders	May 23, 2025 (tentative)
Date of public notice for creditors to make objections	July 25, 2025 (tentative)
Final due date for creditors to make objections	August 27, 2025 (tentative)
Effective date	August 29, 2025 (tentative)

3. Future Outlook

Since this action is a transfer process between account titles under the net assets category, it does not affect our total amount of net assets or our operating results.

The above will be implemented subject to the approval of the relevant agenda items at our Annual General Meeting of Shareholders scheduled for May 23, 2025.