【Translation】
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February 12, 2026

Company name: SpiderPlus&Co.
Name of representative: Kenji Ito, President and Representative Director
(Securities code: 4192; Tokyo Stock Exchange growth Market)
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Notice Regarding Reduction in the amount of share capital and legal capital surplus, and transfer of other capital surplus

The Company hereby announces that its Board of Directors has resolved today to propose the reduction in the amount of share capital and legal capital surplus, as well as the transfer of other capital surplus, at the 27th Ordinary General Meeting of Shareholders scheduled for March 25, 2026, as follows.

1. Purpose

As part of its management strategy, the Company intends to reduce the amounts of its share capital and legal capital surplus and transfer them to other capital surplus, pursuant to the provisions of Article 447, Paragraph 1 and Article 448, Paragraph 1 of the Companies Act, for the purpose of improving its financial soundness and ensuring agility and flexibility in its future capital policy. Furthermore, pursuant to the provisions of Article 452 of the Companies Act, the Company will transfer a portion of the increased other capital surplus to retained earnings brought forward to cover the deficit therein.

2. Details of Reduction in Amount of Share Capital

(1) Amount of share capital to be reduced

Of the share capital amount of 2,513,849,730 yen as of December 31, 2025, the Company will reduce the amount by 2,503,849,730 yen and transfer the entire amount of the reduction to other capital surplus.

(2) Methods of reduction in the amount of capital

The reduction will be conducted without changing the total number of issued shares, and the amount of capital to be reduced will be transferred to other capital surplus.

3. Details of Details of Reduction in Amount of Legal Capital Surplus

(1) Amount of legal capital surplus to be reduced

Of the Legal capital surplus amount of 2,597,323,917 yen as of December 31, 2025, the Company will reduce the amount by 2,587,323,917 yen and transfer the entire amount of the reduction to other capital surplus, resulting in the amount of Legal capital surplus after the reduction being 10,000,000 yen. In the event that stock acquisition rights issued by the Company are exercised by the effective date, the amount of Legal capital surplus and the amount of Legal capital surplus after the reduction will change.

(2) Methods of reduction in the amount of Legal capital surplus

The reduction will be conducted without changing the total number of issued shares, and the amount of Legal capital surplus to be reduced will be transferred to other capital surplus.

4. Details of Appropriation of Other Capital Surplus

Subject to the reduction in the amount of capital and Legal capital surplus mentioned above becoming effective, pursuant to the provisions of Article 452 of the Companies Act, the Company will transfer 2,645,596,666 yen of other capital surplus to retained earnings brought forward to compensate for the deficit. As a result, the deficit in retained earnings brought forward will be eliminated.

(1) Equity component and amount of surplus to be reduced

Other capital surplus: 2,645,596,666 yen

(2) Equity component and amount of surplus to be increased

Retained earnings brought forward: 2,645,596,666 yen

5. Schedule

(1) Date of resolution by the Board of Directors	February 12, 2026
(2) Date of resolution at the General Meeting of Shareholders	March 25, 2026 (planned)
(3) Date of public notice for creditor objections	March 26, 2026 (planned)
(4) Final deadline for creditor objections	April 27, 2026 (planned)
(5) Effective date	May 1, 2026 (planned)

6. Future Outlook

This matter is a transfer process between account items within the net assets section of the balance sheet; therefore, there will be no change in the amount of net assets and no impact on business performance. Furthermore, this matter is subject to approval at the Annual General Meeting of Shareholders scheduled to be held on March 25, 2026.