



May 18, 2023

For immediate release

Company name: Ahresty Corporation  
Representative: Arata Takahashi, President & CEO  
(Code Number: 5852 Tokyo Stock Exchange Prime)  
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### Notice on Reversal of General Reserve

Ahresty Corporation (“the Company”) hereby announces that it was decided at the Board of Directors’ meeting held on May 18, 2023 to reverse its general reserve.

Incidentally, the Company has established a provision in the Articles of Corporation to the effect that the matters specified in items of Paragraph 1, Article 459 of the Companies Act may be conducted by resolution of the Board of Directors.

#### 1. Description of the reversal

Withdrawing a part of the general reserve and transferring it to retained earnings brought forward

(1) Surplus item to be decreased, and its amount

General reserve: 2,000,000,000 yen

(2) Surplus item to be increased, and its amount

Retained earnings brought forward: 2,000,000,000 yen

#### 2. Reason for the reversal

To complement loss of retained earnings brought forward, thereby enabling shareholder returns in response to changes in the future business environment and flexible capital policies

#### 3. Effective date

May 18, 2023

#### 4. Impact on business results

This is a transfer within accounts in the section of net assets, which is associated with no changes in the amount of total net assets and has no impact on income.