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December 5, 2025

Company name: Kumiai Chemical Industry Co., Ltd.
Representative: Masaru Yokoyama, President
and Representative Director
(Prime Market of TSE;
Securities code: 4996)
For Inquiry: Koji Yamada, General Manager
of General Affairs Department
(Telephone: 81-3-3822-5036)

Announcement of Change of Accounting Auditor

Kumiai Chemical Industry Co., Ltd. (hereinafter, the “Company”) hereby announces that it has resolved, at a meeting of the Audit & Supervisory Board held on December 5, 2025, to change its Accounting Auditor, who performs the audit certification set forth in the Article 193-2, paragraphs (1) and (2) of the Financial Instruments and Exchange Act.

The Company also announces that it will resolve, at a meeting of the Board of Directors scheduled for December 12, 2025, to submit a proposal as “Election of Accounting Auditor” to the 77th Annual General Meeting of Shareholders scheduled for January 28, 2026. The details are described below.

1. Date of change

January 28, 2026 (scheduled date of the 77th Annual General Meeting of Shareholders)

2. Overview of incoming and retiring Accounting Auditors

(1) Overview of incoming Accounting Auditor

(1) Name	ARK LLC
(2) Location	1-23-3 Nishi-Shinjuku, Shinjuku-ku, Tokyo
(3) Name of engagement partners	Yoshio Hinazuru, Yoshikazu Matsumoto
(4) Registration status of the Registration System for Auditors of Listed Companies, etc. under the provision of the Certified Public Accountants Act	Registered.

(2) Overview of retiring Accounting Auditor

(1) Name	Fuyou Audit Corporation
(2) Location	Sakurai Daiichi Kyodo Building, 11 Kouya-machi, Aoi-ku, Shizuoka-shi, Shizuoka
(3) Name of engagement partners	Jun Suzuki, Gaku Suzuki

3. Reason for selecting the party stated in 2 (1) above as a candidate for Accounting Auditor

The Audit & Supervisory Board has selected ARK LLC as a candidate for Accounting Auditor because ARK LLC has been judged to be suitable as the Accounting Auditor of the Company as a result of comprehensively considering its expertise, independence, quality control system as an accounting auditor, and the appropriateness of audit fees, etc. as well as conducting an overall assessment mainly based on the business environment of the Company's group.

4. Year and month of original appointment of retiring Accounting Auditor

1983

5. Opinions, etc. on audit reports and other documents prepared by the retiring Accounting Auditor for the last three years

Not applicable.

6. Reason and background leading to decision to change

The term of office of Fuyou Audit Corporation, the Company's certified public accountant, etc. for audits, will expire at the conclusion of the 77th Annual General Meeting of Shareholders scheduled for January 28, 2026. In consideration of the length of consecutive auditing years of Fuyou Audit Corporation, the Company has judged ARK LLC to be suitable as a candidate for the Company's new certified public accountant, etc. for audits, as a result of comprehensively considering its expertise, independence, and quality control system on the basis of the business environment of the Company's group and other factors.

7. Opinion on reason and background described in 6. above

(1) Opinion of retiring certified public accountant, etc.

The Company received a response to the effect that there were no special comments.

(2) Opinion of the Audit & Supervisory Board

The Board determined that it was appropriate.