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January 27, 2026

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Chief Executive Officer and Chief Operating
Officer
(Securities code: 6798; Tokyo Stock Exchange
Prime Market)
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Notice Concerning the Recording of Non-operating Income (Foreign Exchange Gains)

SMK Corporation (the “Company”) hereby announces the recording of non-operating income (foreign exchange gains) in the consolidated third quarter of the Fiscal Year Ending March 31, 2026 (October 1, 2025 to December 31, 2025).

1. Recording of non-operating income (foreign exchange gains)

The Company recorded foreign exchange gains of 400 million yen as non-operating income due to the fluctuations in foreign exchange rates in the consolidated third quarter of the Fiscal Year Ending March 31, 2026 (October 1, 2025 to December 31, 2025). This is largely due to the valuation of debts and credits in foreign currencies owned by the Company’s group at the foreign exchange rates at the end of the period.

The above amounts represent the foreign exchange gains based on exchange rates at the end of the third quarter of the Fiscal Year Ending March 31, 2026. These amounts are subject to fluctuation depending on the future condition of foreign exchange rates.

2. Impact on business results

For the impact of the above recording of non-operating income (foreign exchange gains) on the Company’s business results, please see the “[Summary] Consolidated Financial Results for the Nine Months Ended December 31, 2025 [Japanese GAAP]” released today (January 27, 2026).