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February 6, 2026

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Notice concerning Recording of Non-operating Income (Foreign Exchange Gains) and Revisions to Full-Year Financial Results Forecasts

CMK Corporation (the “Company”) hereby announces the recording of non-operating income (foreign exchange gains) during the first nine months of the consolidated fiscal year ending March 31, 2026 (April 1, 2025 through December 31, 2025).

In light of the most recent operating trends, the Company has revised the financial results forecasts for the fiscal year ending March 31, 2026, which were previously announced on November 5, 2025, as described below.

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

The Company recorded foreign exchange gains of 2,095 million yen under non-operating income during the first nine months of the consolidated fiscal year ending March 31, 2026, due to fluctuations in foreign exchange rates during the same period.

This amount reflects foreign exchange gains based on the exchange rates as of the end of the third quarter of the fiscal year ending March 31, 2026, and is subject to change depending on future exchange rate movements.

2. Revisions to full-year financial results forecasts

(1) Revisions to consolidated financial results forecasts for the current fiscal year (April 1, 2025 through March 31, 2026)

	Consolidated net sales	Consolidated operating profit	Consolidated ordinary profit	Profit attributable to owners of parent	Consolidated earnings per share
Previously announced forecasts (A)	(Million yen) 96,000	(Million yen) 3,100	(Million yen) 4,100	(Million yen) 3,400	(Yen) 47.70
Revised forecasts (B)	98,000	3,100	4,900	3,800	53.31
Change (B-A)	2,000	—	800	400	
Change (%)	2.1	—	19.5	11.8	
(Reference) Actual consolidated results for the previous fiscal year (Fiscal year ended March 31, 2025)	95,486	3,807	5,533	3,789	53.19

(2) Reason for revision

Sales are expected to exceed the previous forecast due to a review of the assumed exchange rate based on recent exchange rate trends, among other factors. In addition, consolidated ordinary profit and profit attributable to owners of parent were expected to exceed the previous forecast, mainly as a result of foreign exchange gains arising from exchange rate fluctuations in foreign currency-denominated receivables and liabilities.

Note: The above forecasts are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and actual results may differ significantly due to various factors such as currency fluctuations.