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May 25, 2026

Company name: SMK Corporation
Representative: Yasumitsu Ikeda, President, Chief Executive Officer and Chief Operating Officer
(Securities code: 6798; Tokyo Stock Exchange Prime Market)
Contact: Masanobu Ikeo, Director and Executive Deputy President
(Telephone: +81-3-3785-1111)

Notice Concerning Reversal of General Reserve

SMK Corporation (the "Company") hereby announces that, pursuant to a resolution under Article 370 of the Companies Act (a written resolution by the Board of Directors), it resolved today to submit a proposal for the reversal of the general reserve to the 104th Annual General Meeting of Shareholders, scheduled to be held on June 23, 2026.

1. Details of implementation

A portion of the general reserve is to be reversed and reclassified to retained earnings carried forward.

(1) Item and amount of retained earnings to be reduced

General reserve:	2,000,000,000 yen

(2) Item and amount of retained earnings to be increased

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

2. Purpose of implementation

The purpose of this implementation is to enable the Company to maintain stable dividend payments to shareholders.

3. Effective date

June 23, 2026

4. Impact on business results

Since this transaction is a reclassification within net assets, there will be no change in the amount of net assets and no impact on the Company's business results.

This matter is subject to approval at the 104th Annual General Meeting of Shareholders, scheduled to be held on June 23, 2026.