November 2, 2026

To whom it may concern:

Company: KOMATSU MATERE Co., Ltd.
Name of Representative: Daisuke Nakayama, President
(Code No. 3580 TSE Prime Market)
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Notice Regarding Acquisition of Shares of OIKAWA HIHUKU Co., Ltd and YONEYAMAAPPAREL Co., Ltd (Making Them Subsidiaries)

The Company hereby announces that, at a meeting of the Board of Directors held today (November 2, 2026), it resolved, as outlined below, to acquire shares of OIKAWA HIHUKU Co., Ltd and YONEYAMAAPPAREL Co., Ltd and make them subsidiaries.

1. Reason for the share acquisition

OIKAWA HIHUKU Co., Ltd and YONEYAMAAPPAREL Co., Ltd engage in the sewing and processing of slacks for men and students, and their strength lies in the high quality achieved through their sewing technology and production infrastructure in Japan.

By combining the Group's materials capabilities, financial strength, sales channels, and production scale, the Group will create new value in Japanese manufacturing and seek further growth in its finished product business.

2. Overview of the subsidiaries to be acquired

I. OIKAWA HIHUKU Co., Ltd

(1)	Name	OIKAWA HIHUKU Co., Ltd	
(2)	Location	38 Aza Jizogawa, Yoneyama-cho, Tome City, Miyagi Prefecture	
(3)	Title and name of representative	President: Eiki Oikawa	
(4)	Business activities	Sewing and processing of slacks for men and students	
(5)	Share capital	50,000,000 yen	
(6)	Date of establishment	August 3, 1982	
(7)	Relationship between the listed company and the target company	Capital relationship	There are no capital relationships requiring disclosure between the Company and its related parties on the one hand and the target company on the other.
		Personnel relationship	There are no personnel relationships requiring disclosure between the Company and its related parties on the one hand and the target company on the other.
		Business relationship	There are no business relationships requiring disclosure between the Company and its related parties on the one hand and the target company on the other.
(8)	Operating results and financial position of the target company for the most recent three fiscal years		

Fiscal year	FY7/2024	FY7/2025	FY7/2026
Net assets	142 million yen	149 million yen	155 million yen
Total assets	161 million yen	164 million yen	171 million yen
Net assets per share	142,355.7 yen	149,114.0 yen	155,162.4 yen
Net sales	231 million yen	213 million yen	234 million yen
Operating profit	13 million yen	4 million yen	3 million yen
Ordinary profit	16 million yen	6 million yen	6 million yen
Profit attributable to owners of parent	13 million yen	6 million yen	6 million yen
Earnings per share	13,637.1 yen	6,758.3 yen	6,048.3 yen
Dividend per share	0 yen	0 yen	0 yen

II. YONEYAMAAPPAREL Co., Ltd

(1)	Name	YONEYAMAAPPAREL Co., Ltd	
(2)	Location	30-3 Aza Shimizu, Nakatsuyama, Yoneyama-cho, Tome City, Miyagi Prefecture	
(3)	Title and name of representative	President: Eiki Oikawa	
(4)	Business activities	Sewing and processing of slacks for men and students (check patterns)	
(5)	Share capital	20,000,000 yen	
(6)	Date of establishment	December 1, 1987	
(7)	Relationship between the listed company and the target company	Capital relationship	There are no capital relationships requiring disclosure between the Company and its related parties on the one hand and the target company on the other.
		Personnel relationship	There are no personnel relationships requiring disclosure between the Company and its related parties on the one hand and the target company on the other.
		Business relationship	There are no business relationships requiring disclosure between the Company and its related parties on the one hand and the target company on the other.

(8) Operating results and financial position of the target company for the most recent three fiscal years

Fiscal year	FY11/2023	FY11/2024	FY11/2025
Net assets	78 million yen	82 million yen	86 million yen
Total assets	84 million yen	91 million yen	94 million yen
Net assets per share	39,056.8 yen	41,280.5 yen	43,260.7 yen
Net sales	90 million yen	95 million yen	93 million yen
Operating profit	6 million yen	3 million yen	4 million yen
Ordinary profit	7 million yen	4 million yen	4 million yen
Profit attributable to owners of parent	6 million yen	4 million yen	3 million yen
Earnings per share	3,058.9 yen	2,223.7 yen	1,980.1 yen
Dividend per share	0 yen	0 yen	0 yen

3. Overview of the counterparty to the share acquisition

(1)	Name	Eiki Oikawa
(2)	Address	Miyagi Prefecture
(3)	Relationship between the listed company and the individual	Not applicable.

4. Number of shares to be acquired, acquisition price, and number of shares held before and after the acquisition

I. OIKAWA HIHUKU Co., Ltd

(1)	Number of shares held before the acquisition	0 shares (Number of voting rights: 0) (Percentage of voting rights held: 0.0%)
(2)	Number of shares to be acquired	1,000 shares (Number of voting rights: 1,000)
(3)	Acquisition price	The acquisition price is not disclosed as a result of discussions with the counterparty. However, it was determined and agreed upon as a reasonable price calculated by the Company based on objective standards. The total planned consideration for the acquisition does not meet the disclosure criteria.
(4)	Number of shares held after the acquisition	1,000 shares (Number of voting rights: 1,000) (Percentage of voting rights held: 100.0%)

II. YONEYAMAAPPAREL Co., Ltd

(1)	Number of shares held before the acquisition	0 shares (Number of voting rights: 0) (Percentage of voting rights held: 0.0%)
(2)	Number of shares to be acquired	2,000 shares (Number of voting rights: 2,000)
(3)	Acquisition price	The acquisition price is not disclosed as a result of discussions with the counterparty. However, it was determined and agreed upon as a reasonable price calculated by the Company based on objective standards. The total planned consideration for the acquisition does not meet the disclosure criteria.
(4)	Number of shares held after the acquisition	2,000 shares (Number of voting rights: 2,000) (Percentage of voting rights held: 100.0%)

5. Schedule

(1)	Date of resolution by the Board of Directors	November 2, 2026
(2)	Date of execution of the agreement	November 2, 2026
(3)	Date of execution of the share transfer	November 9, 2026 (scheduled)

6. Future outlook

The impact of this share acquisition on the Company's consolidated financial results for the current consolidated fiscal year is currently under review. If it becomes necessary to revise the earnings forecast or any matter requiring disclosure arises in the future, the Company will promptly disclose it.

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