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September 16, 2026


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| Company name: | DKK Co., Ltd. |
| Name of representative: | Tadatoshi Kondo,<br>President & Representative Director<br>(Securities code: 6706; Prime Market) |
| Inquiries: | Yoshiaki Tsuchisawa,<br>Managing Officer and Head of<br>Finance Department<br>(TEL: +81-3-3520-9870) |


# Notice Regarding the Establishment of a Special Investigation Committee

We hereby announce that, at the meeting of the Board of Directors held on September 16, 2026, we resolved to establish a Special Investigation Committee composed of three external experts with no conflicts of interest, as described below.

Description

Details

1. Establishment of the Special Investigation Committee

An external entity recently raised questions (hereinafter referred to as the "Matters in Question") regarding the valuation of inventory—specifically certain products and work-in-process (hereinafter referred to as the "Subject Products, etc.")—and the associated accounting treatment for the fiscal years ended March 31, 2025, and September 30, 2025.

The Matters in Question suggest that the inventory valuation loss related to the Subject Products, etc., which the Company recorded in the fiscal year ending March 31, 2026, might have needed to be recorded—either in whole or in part—in a prior fiscal year.

To date, the Company has conducted inventory valuations based on information available at the end of each fiscal year; for the fiscal year ending March 31, 2026, we recorded a valuation loss of 912 million yen out of the 1,254 million yen in inventory value associated with the Subject Products, etc., and we maintain the view that our accounting treatment to date has been appropriate.

However, we have determined that it is necessary to verify the facts and the appropriateness of the accounting treatment regarding the Matters in Question from a more objective and independent standpoint in order to fulfill our accountability to shareholders, investors, and other stakeholders; consequently, we have decided to establish a Special Investigation Committee.

2. Composition and Purpose of the Special Investigation Committee

【Special Investigation Committee】

Chairperson: Mahito Ogawa (Certified Public Accountant, ACE Consulting Inc.)

Member: Tsuyoshi Unemoto (Attorney, Oh-Ebashi LPC & Partners)

Member: Akira Takagi (Certified Public Accountant, KIC Co., Ltd.)

【Purpose of Investigation】

(1) Investigation of the facts regarding the matters in question and examination of the appropriateness and validity of the accounting treatment

(2) Calculation of the impact on consolidated financial statements and other documents resulting from the matters in question

(3) Analysis of the causes of the matters in question and recommendations for measures to prevent recurrence

(4) Other matters deemed necessary by the Special Investigation Committee

3. Future Schedule

The Company will fully cooperate with the investigation conducted by the Special Investigation Committee and will promptly disclose the results of the investigation upon receipt. We sincerely apologize to our shareholders, investors, and all other concerned parties for any concern this matter may have caused.