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November 16, 2026

Company name: DKK Co., Ltd.
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President & Representative Director
Securities code: 6706
(Tokyo Stock Exchange Prime Market)
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Notice Regarding Application for Approval of an Extension of the Filing Deadline for the 101st Semi-Annual Report (for the Fiscal Year Ending March 31, 2027)

As announced in the "Notice Regarding the Establishment of a Special Investigation Committee" dated September 16, 2026, we established a Special Investigation Committee to investigate the appropriateness of the accounting treatment related to inventory valuation and are currently conducting the investigation. Although we had originally planned to file the 101st Semi-Annual Report (for the Fiscal Year Ending March 31, 2027) by November 16, 2026, the statutory filing deadline, we expect that the Special Investigation Committee's fact-finding investigation, the subsequent finalization of our financial results based on the findings of the investigation, and the interim review procedures to be conducted by our independent auditor will require a considerable amount of time. Accordingly, at the meeting of the Board of Directors held today, we resolved to file an application for approval of an extension of the filing deadline for the 101st Semi-Annual Report (for the Fiscal Year Ending March 31, 2027). We hereby announce the details as set forth below.

1. Semi-Annual Report for Submission
   The 101st Semi-Annual Report (from April 1, 2026, to September 30, 2026)

2. Submission Deadline Before Extension
   November 16, 2026

3. Submission Deadline if Extension Is Approved
   February 15, 2027

4. Reasons for Requested Extension
   As announced in "Notice Regarding the Establishment of a Special Investigation

Committee" dated September 16, 2026, an external entity 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 the six months ended 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, we have 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 were requested by an external party, regardless of whether it was an independent investigative body, to conduct an investigation into the facts relating to the Matters in Question and the appropriateness of the related accounting treatment. We also determined that conducting a review from an objective and independent standpoint was necessary in order to fulfill our accountability to shareholders, investors and other stakeholders.

Accordingly, at the meeting of the Board of Directors held on September 16, 2026, we resolved to establish a Special Investigation Committee consisting of three external experts with no interest in the Company and announced such resolution in the "Notice Regarding the Establishment of a Special Investigation Committee" dated September 16, 2026.

The Special Investigation Committee had originally expected to complete its investigation by around mid-November 2026. However, we have been informed that, due to the time required for the investigation, it will be difficult to complete the investigation by mid-November 2026. In addition, the Special Investigation Committee has informed us that there is a possibility that corrections to the financial statements for prior fiscal periods may be required.

At present, as described above, the investigation by the Special Investigation Committee has not yet been completed. Accordingly, we are unable to finalize the figures in our interim consolidated financial statements and have determined that we will not be able to obtain the interim review report from our independent auditor by the statutory filing deadline. Therefore, we resolved to file an application for an extension of the filing deadline for the Semi-Annual Report.

5. Actions Going Forward

If the application for the extension of the filing deadline is approved, we will promptly disclose such approval.

In addition, we will promptly announce the results of the Special Investigation Committee's investigation upon receipt of its investigation report.

We sincerely apologize to our shareholders, investors, business partners and all other stakeholders for the significant inconvenience caused by this matter.