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November 19, 2026

Company name: DKK Co., Ltd.
Representative: Tadatoshi Kondo, President & Representative Director
Securities code: 6706 (Tokyo Stock Exchange Prime Market)
Contact: Takashi Asai, Senior Executive Managing Director (TEL: 81-3-3520-9870)

Supplementary Notice Regarding Interim Dividend (No Dividend) and Revision of Year-End Dividend Forecast (Undetermined)

We hereby provide the following supplementary information regarding the "Notice Regarding Interim Dividend (No Dividend) and Revision of Year-End Dividend Forecast (Undetermined)" dated November 16, 2026.

1. Reasons for not paying an interim dividend

As stated in the "Notice Regarding Establishment of Special Investigation Committee" dated September 16, 2026, the Company is conducting an investigation into matters including the valuation of inventories, and depending on its findings, it may become necessary to correct the financial results of prior fiscal years, including the immediately preceding fiscal year (fiscal year ended March 31, 2026). The Company's interim dividends are paid pursuant to Article 459, Paragraph 1 of the Companies Act on the premise that the financial statements for the immediately preceding fiscal year have received an unqualified opinion (Paragraph 2 of the same Article). Accordingly, regardless of the amount of surplus, it is currently unclear whether the legal prerequisites for paying an interim dividend are satisfied. Under these circumstances, we have determined that we are unable to pay an interim dividend.

In addition, the rights to an interim dividend must be exercised within three months of the record date (September 30, 2026), by December 31, 2026 (Article 124, Paragraph 2 of the Companies Act). However, as the investigation by the Special Investigation Committee is still ongoing, we believe it would be difficult to make a decision on the interim dividend and complete the necessary procedures by that date.

For these reasons, we very much regret that no interim dividend will be paid.

2. Reasons for leaving the year-end dividend forecast undetermined

The Company's dividend policy is to link dividends to business performance with a target consolidated payout ratio of 40%, while targeting a consolidated dividend on equity (DOE) ratio of 2.5% as a lower limit. However, as the findings of the investigation and their impact on the current fiscal year's business results and shareholders' equity have not yet been finalized, we are unable to

reasonably estimate the year-end dividend forecast at this time.
On the other hand, since the rights to the year-end dividend are to be exercised within three months of the record date (March 31, 2027), i.e., by June 30, 2027, if the investigation is completed and the financial results are finalized before then, it will be possible to determine whether to pay a dividend and the amount thereof, taking into account the distributable amount, business performance trends, and other factors. Accordingly, the year-end dividend forecast has been set as "undetermined" rather than "no dividend."

The Company recognizes the return of profits to shareholders as one of its key management priorities. We will promptly announce the year-end dividend forecast as soon as it becomes possible to determine it.

We sincerely apologize to our shareholders for the great concern and inconvenience this has caused.