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November 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 Provisional Accounting and Dividends of Surplus (Interim Dividend)

SMK Corporation (the "Company") hereby announces that, pursuant to a resolution under Article 370 of the Companies Act (a written resolution in lieu of a resolution by the Board of Directors), it has resolved today to approve provisional financial statements with September 30, 2026, as the provisional account closing date, and to pay dividends of surplus (interim dividend) with a record date of September 30, 2026, as described below.

1. Provisional accounting

The Company conducted a provisional account closing with September 30, 2026, as the account closing date, in order to include the profit or loss for the period from April 1, 2026, to September 30, 2026, in its distributable amount (retained earnings).

(1) Provisional account closing date
September 30, 2026

(2) Outline of provisional financial statements

(Million yen)

Item	Amount	
Total assets	46,028	As of September 30, 2026
Total net assets	23,407	
Retained earnings	4,668	
Net sales	11,399	From April 1, 2026 to September 30, 2026
Operating loss	(247)	
Ordinary profit	485	
Profit for the period	267	

2. Dividends of surplus

(1) Details of interim dividend

	Determined amount	Most recent dividend forecast (Announced on May 12, 2026)	Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	50.00 yen	50.00 yen	50.00 yen
Total amount of dividends	319 million yen	-	319 million yen
Effective date	November 26, 2026	-	November 19, 2025
Source of dividends	Retained earnings	-	Retained earnings

(2) Details of year-end dividend forecast

	Annual dividends		
	2nd quarter-end	Year-end	Total
Previous dividend forecast	50.00 yen	50.00 yen	100.00 yen
Current dividend forecast		50.00 yen	100.00 yen
Actual results for the current fiscal year	50.00 yen		
(Reference) Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	50.00 yen	50.00 yen	100.00 yen

3. Impact on financial results

The provisional accounting and the dividends of surplus (interim dividend) will have no impact on the consolidated financial results for the fiscal year ending March 31, 2027.