



July 29, 2025

Company name: SMK Corporation  
Representative: Yasumitsu Ikeda, President,  
Chief Executive Officer and Chief Operating  
Officer  
(Securities code: 6798; Tokyo Stock Exchange  
Prime Market)  
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## Notice Concerning the Recording of Non-operating Expenses (Foreign Exchange Losses)

SMK Corporation (the “Company”) hereby announces the recording of non-operating expenses (foreign exchange losses) in the consolidated first quarter of the Fiscal Year Ending March 31, 2026 (April 1, 2025 to June 30, 2025).

### 1. Recording of non-operating expenses (foreign exchange losses)

The Company recorded foreign exchange losses of 514 million yen as non-operating expenses due to the fluctuations in foreign exchange rates in the consolidated first quarter of the Fiscal Year Ending March 31, 2026 (April 1, 2025 to June 30, 2025). This is largely due to the valuation of debts and credits in foreign currencies owned by the Company’s group at the foreign exchange rates at the end of the period.

The above amounts represent the foreign exchange losses based on exchange rates at the end of the first quarter of the Fiscal Year Ending March 31, 2026. These amounts are subject to fluctuation depending on the future condition of foreign exchange rates.

### 2. Impact on business results

For the impact of the above recording of non-operating expenses (foreign exchange losses) on the Company’s business results, please see the “[Summary] Consolidated Financial Results for the Three Months Ended June 30, 2025 [Japanese GAAP]” released today (July 29, 2025).