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August 27, 2026

To whom it may concern

Company name: SPK Corporation

Name of representative: Kyoichiro Oki, President and Representative Director

(Code: 7466, TSE Prime)

Inquiries: Masashi Ogawa, Director, Chief Financial Officer and Division
General Manager of Corporate Management Division

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Notice Concerning Acquisition of Shares (Making of Subsidiary)

SPK Corporation (the "Company") hereby announces that, at a meeting of its Board of Directors held on August 27, 2026, it resolved to acquire all shares of Fukuda Parts Co., Ltd. and make it a subsidiary as described below.

1. Reason for share acquisition

Since its foundation in 1948, Fukuda Parts has been engaged in the sale of automotive parts and accessories, primarily in Sapporo City, supporting automotive repair shops, car accessories retailers, and other customers. They have strengths in relationships of trust with customers that they have cultivated over many years, their ability to procure a wide range of products, and their community-based sales and delivery system that utilizes multiple locations. SPK and Fukuda Parts have also developed mutual trust through a long-standing business relationship and gained a deep understanding of each other's businesses.

By combining Fukuda Parts' long-established presence with the SPK Group's global sales network, we believe that we can create synergistic effects, such as expanding the range of products we handle and expanding our business domains, and further enhance the corporate value of the Group as a whole, so we have decided to make Fukuda Parts Co., Ltd. a subsidiary.

Through this acquisition, SPK will further strengthen its business foundation as a "global trading company in the mobility business" as set forth in VISION2030, and strive to enhance the competitiveness and corporate value of the entire Group.

2. Overview of Fukuda Parts Co., Ltd.

(1) Name	Fukuda Parts Co., Ltd.		
(2) Location	7-17-1 Minami 1-jo higashi 7-chome, Chuo-ku, Sapporo, Hokkaido		
(3) Title and name of representative	Shinichi Fukuda, Representative Director and Chairperson		
(4) Description of business	Sale of automobile parts and supplies		
(5) Share capital	12 million yen		
(6) Date of establishment	March 1957		
(7) Major shareholders and ownership ratios	Kumiko Fukuda 53.60% Shinichi Fukuda 41.40% SPK Corporation 5.00%		
(8) Relationship between the Company and the said company	Capital relationship	As of today, Fukuda Parts owns 12,000 shares (0.057% ownership) of the Company’s stock.	
	Personnel relationship	Not applicable	
	Business relationship	There are business transactions between the Company and the said company.	
(9) Operating results and financial position of the said company for the last three years			
As of / Fiscal year ended	January 2024	January 2025	January 2026
Net assets	3,467 million yen	3,600 million yen	3,763 million yen
Total assets	4,150 million yen	4,321 million yen	4,593 million yen
Net assets per share	144,465 yen	150,013 yen	156,777 yen
Net sales	3,481 million yen	3,684 million yen	3,781 million yen
Operating profit	148 million yen	158 million yen	181 million yen
Ordinary profit	192 million yen	208 million yen	239 million yen
Profit	130 million yen	142 million yen	167 million yen
Earnings per share	5,439.80 yen	5,948.25 yen	6,963.80 yen
Dividend per share	400 yen	200 yen	200 yen

3. Overview of the counterparty to the share acquisition

(1) Name	Kumiko Fukuda, Shinichi Fukuda
(2) Address	Sapporo, Hokkaido
(3) Relationship between the Company and the said person	There are no capital, personnel or business relationships to be stated.

4. Number of shares to be acquired, acquisition costs, and status of shares held before and after acquisition

(1) Number of shares held before the change	1,200 shares (5.00% ownership)	(Number of voting rights: 1,200)
(2) Number of shares to be acquired	22,800 shares	(Number of voting rights: 22,800)
(3) Acquisition costs	The acquisition costs are not disclosed because the Company has entered into a confidentiality agreement with the other party, but the calculation has been appropriately determined based on the results of due diligence conducted by a third party.	
(4) Number of shares held after the change	24,000 shares (100% ownership)	(Number of voting rights: 24,000)

5. Timetable

(1) Date of resolution at the meeting of the Board of Directors	August 27, 2026
(2) Date of conclusion of the agreement	August 28, 2026 (scheduled)
(3) Date of commencement of share transfer	October 1, 2026 (scheduled)

6. Future outlook

The impact of the share acquisition on the Company's consolidated financial results for the fiscal year ending March 2027 is expected to be minimal at present. The Company will promptly notify you of any matters that should be disclosed in the future.