

Company name: KDDI CORPORATION

Name of representative: Hiromichi Matsuda

Representative Director and President
CEO (Securities code: 9433; Prime
Market)

Inquiries: Yasuo Nakazato, General Manager,
General Administration Division
(Telephone: +81- 080-5072-9995)

Notice Concerning the Identification of Suspicions Regarding Inappropriate Transactions at Our Consolidated Subsidiaries and the Establishment of a Special Investigation Committee

It has been identified that, concerning the advertising agency business of consolidated subsidiaries of KDDI CORPORATION ("KDDI"), BIGLOBE Inc., and its subsidiary, G-PLAN INC. (hereinafter collectively referred to as "the Subsidiaries"), there are suspicions that inappropriate transactions were conducted by employee(s) of the Subsidiaries, as detailed below (hereinafter referred to as "the Matter"). Therefore, we hereby inform you that, at the meeting of the Board of Directors held on today, 2026, KDDI has established a Special Investigation Committee to conduct an investigation regarding the Matter.

We would like to express our profound apologies for causing significant worries and inconvenience to our shareholders, investors, business partners, and all other stakeholders.

1. Background Leading to the Establishment of the Special Investigation Committee

KDDI conducted an internal investigation into the appropriateness of transactions related to the advertising agency business of the Subsidiaries. This investigation was led by Full-time Corporate Auditors and Internal Audit Department. Subsequently, upon receiving an indication from KDDI's accounting auditor regarding the appropriateness of these transactions, Full-time Corporate Auditors took the lead in conducting an investigation involving external certified public accountants. Later, in mid-December 2025, following delays in payments from certain advertising agencies, it was identified that there may have been instances in which revenue and other figures may have been overstated. In response to this, KDDI established an internal investigation team comprising external attorneys and certified public accountants to conduct further inquiries. As a result, in early January 2026, suspicions of inappropriate transactions involving employee(s) of the Subsidiaries in certain parts of the advertising agency business had been identified.

In light of the above circumstances, KDDI has determined that it is necessary to conduct an investigation with higher level of expertise and objectivity to clarify the facts and underlying causes related to the Matter. Accordingly, at today's Board of Directors meeting, the company resolved to establish a Special Investigation Committee composed of external attorneys and certified public accountants, and to commission the committee to investigate the Matter.

2. Composition of the Special Investigation Committee

Chairperson Toshiya Natori Attorney-at-Law, (SHIN MARUNOUCHI LAW FIRM, Former Public
Prosecutor, Supreme Public Prosecutors Office)

Member Tomohiro Hen Attorney-at-Law, (Nagashima Ohno & Tsunematsu)

Member Yasunori Sato Certified Public Account (Deloitte Tohmatsu LLC)

3. Purposes of the Special Investigation Committee

- ① Fact-finding investigation of the Matter
- ② Examination of whether there is any impact by the Matter on the consolidated financial statements and, if so, the amount of such impact
- ③ Investigation of the existence of any cases or incidents similar to the Matter
- ④ Analysis of the causes underlying the occurrence of the Matter and recommendations of recurrence prevention measures
- ⑤ Other matters deemed necessary by the Special Investigation Committee

4. Regarding the impact on financial results

The impact of the Matter on the KDDI Group's financial results, will be promptly disclosed once confirmed.

5. Future Response

KDDI and the Subsidiaries will fully cooperate in the Special Investigation Committee's investigations. Furthermore, the results of the investigation by the Special Investigation Committee will be announced once the investigation is complete.

(Appendix) Outline of the Subsidiaries

1 BIGLOBE Inc.

(1) Company Name	BIGLOBE Inc.
(2) Main Office	Shinagawa Seaside Park Tower 3 rd to 6 th floors, 4-12-4, Higashi-shinagawa, Shinagawa-ku, Tokyo 140-0002
(3) Representative Director	Yasuhisa Yamada
(4) Business Details	Information business using networks such as the Internet, Advertising agency business
(5) Voting Rights Ratio	100%

2 G-PLAN INC.

(1) Company Name	G-PLAN INC.
(2) Main Office	Shinagawa Seaside Park Tower 3 rd floor, 4-12-4, Higashi-shinagawa, Shinagawa-ku, Tokyo 140-0002
(3) Representative Director	Nobumasa Takeuchi
(4) Business Details	Point business, Media business, Advertising agency business
(5) Voting Rights Ratio	Indirect ownership 99.99% (BIGLOBE Inc.'s subsidiary)