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**Progress Report on the “Notice Concerning the Identification of Suspicions Regarding Inappropriate Transactions at Our Consolidated Subsidiaries and the Establishment of a Special Investigation Committee” Dated January 14, 2026; and Notice on Holding of Fiscal Year Ending March 2026 Q3 Preliminary Results Explanation**

As announced today in the “Notice Regarding Expectation that Disclosure of Earnings Report for the Third Quarter of the Fiscal Year Ending March 2026 Will Exceed the 45-Day Period Following the End of Such Quarter,” KDDI CORPORATION (hereinafter referred to as “KDDI”) has decided to postpone the disclosure of its earnings report for the third quarter of the fiscal year ending March 2026, since the investigation is ongoing by the Special Investigation Committee in relation to suspicions regarding inappropriate transactions (hereinafter referred to as “the Matter”) at KDDI’s consolidated subsidiaries, BIGLOBE Inc., and its subsidiary, G-PLAN INC. (hereinafter collectively referred to as “the Subsidiaries”) announced in the “Notice Concerning the Identification of Suspicions Regarding Inappropriate Transactions at Our Consolidated Subsidiaries and the Establishment of a Special Investigation Committee” dated January 14, 2026 (hereinafter referred to as “the Disclosure Dated January 14”).

In light of the above situation, in addition to informing, as a progress report on the Disclosure Dated January 14, the facts that KDDI has internally confirmed up to today regarding the Matter, KDDI has determined that it is important to inform its investors and other stakeholders of an update on the progress of its businesses unrelated to the Matter, on a timely basis, rather than after the impact on the consolidated financial statements becomes certain as a result of the completion of the investigation by the Special Investigation Committee, and, therefore, KDDI holds today the Fiscal Year Ending March 2026 Q3 Preliminary Results Explanation.

The preliminary results for the third quarter of the fiscal year ending March 2026, the financial results for the same period of the previous fiscal year, and the amounts impacted by the Matter, announced today, are provided for reference purposes based on the facts which KDDI currently recognizes, and these figures are subject to revision based on the results of the ongoing investigation by the Special Investigation Committee, etc.

**1. Reference Figures: Consolidated Preliminary Results for the Third Quarter of the Fiscal Year Ending March 2026 (April 1, 2025 to December 31, 2025)**

(Unit: billions of yen)

	Operating revenue	Operating income	Profit for the period attributable to owners of the parent
Third Quarter of the Fiscal Year Ending March 2026 (Reference Figures)	4,471.8	854.3	536.9
Third Quarter of the Fiscal Year Ending March 2025 (Reference Figures)	4,308.5	846.5	518.5

\* The above figures are provided for reference purposes based on facts recognized by KDDI regarding the Matter and on the associated impact on the consolidated financial statements. These figures are subject to revision based on the results of the ongoing investigation by the Special Investigation Committee and the review by the accounting auditor.

\* The profit for the period attributable to owners of the parent does not include tax and tax-effect impacts relating to the Matter, as calculation of these is in progress.

## 2. Regarding Inappropriate Transactions

### (1) Facts Recognized by KDDI

Regarding the advertising agency business of the Subsidiaries, following delays in payments from certain advertising agencies in mid-December 2025, KDDI recognized the possibility that revenue and other figures may have been overstated, as announced in the Disclosure Dated January 14.

Based on the findings of the internal investigation team as of January 14, 2026, KDDI has, up to today, confirmed suspicions that employee(s) of the Subsidiaries executed fictitious transactions in the advertising agency business, despite there being no actual advertisers, resulting in the recording of fictitious revenue and other figures over multiple years.

### (2) Impact Amounts

The impact amounts regarding consolidated operating revenue and consolidated operating income currently recognized by KDDI are as follows. Please note, however, that, as the investigation by the Special Investigation Committee is ongoing, these figures are subject to revision based on the results of the investigation.

<Impact Amounts Currently Recognized by KDDI>

#### (i) Operating Revenue Impacts

(Unit: billions of yen)

	Before Fiscal Year Ended March 2024	Fiscal Year Ended March 2025	Fiscal Year Ending March 2026	Total
Reversal of Recorded Revenue due to Fictitious Transactions	approx. (96.0)	approx. (82.0)	approx. (68.0)	approx. (246.0)

#### (ii) Operating Income Impacts

(Unit: billions of yen)

	Before Fiscal Year Ended March 2024	Fiscal Year Ended March 2025	Fiscal Year Ending March 2026	Total
Reversal of Recorded Income	approx. (8.0)	approx. (17.0)	approx. (25.0)	approx. (50.0)
Provision for Externally Flowed Amounts	approx. (5.0)	approx. (11.0)	approx. (17.0)	approx. (33.0)

\* Figures reflect amounts internally confirmed by KDDI up to today, based on the findings, as of January 14, 2026, of the internal investigation team regarding the Matter. The impact is calculated by treating as fictitious all transactions in the advertising agency business of the Subsidiaries since the fiscal year ended March 2018, during which KDDI suspects fictitious transactions.

\* Revenues include both gross and net recognition, and the proportion of each varies by fiscal year.

\* Reversal of recorded income represents the change in operating income resulting from the reversal of revenue and cost of sales associated with the inappropriate transactions. With respect to inappropriate transactions which occurred in the third quarter of the fiscal year ending March 2026, reference amounts based on revenue and cost of sales are also included in the impact.

\* Provision for externally flowed amounts pertains to the funds that flowed out externally as agency fees due to fictitious transactions, and the timing of recognition may change.

\* In addition to the above, there is a potential for the recognition of losses, including impairment, and this may affect operating income and profit for the period attributable to owners of the parent (including for prior fiscal years).

### (3) Future Response

At present, the Special Investigation Committee plans to submit its investigation report by the end of March 2026. Given the schedule of the Special Investigation Committee, KDDI also intends to release, by the end of March, the corrections to the financial results for previous years due to the Matter and the financial results for the third quarter of the fiscal year ending March 2026. Based on the aforementioned impact, as the figures are currently below the threshold requiring revision, KDDI has not revised the

earnings forecast for the fiscal year ending March 2026. However, if it becomes necessary to revise the earnings forecast in the future, KDDI will make prompt disclosure.

For more information, please refer to the Exhibit (Presentation Material for the Fiscal Year Ending March 2026 Q3 Preliminary Results Explanation).