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August 5, 2026

Company name: CMK Corporation
Name of representative: Yoshiaki Ishizaka, Representative Director and President
(Securities code: 6958; TSE Prime Market)
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Notice Concerning Recording of Extraordinary Income (Gain on Extinguishment of Tie-in Shares) Pursuant to an Absorption-type Merger (Non-consolidated Basis)

CMK Corporation (the "Company") conducted an absorption-type merger of its wholly owned subsidiary, CMK PRODUCTS Corporation (hereinafter referred to as CMK PRODUCTS) as of April 1, 2026, as announced in the release, "Notice Concerning Absorption-type Merger (Simplified / Short-form Merger) of a Wholly Owned Subsidiary" dated August 28, 2025.
The Company hereby announces that pursuant to this merger, it recorded extraordinary income (gain on extinguishment of tie-in shares) in its non-consolidated financial results for the three months ended June 30, 2026.

1. Details of the extraordinary income

On the effective date of the merger (April 1, 2026), there was a difference of 1,287 million yen between the value of the net assets acquired from CMK PRODUCTS, which is the non-surviving company in this absorption-type merger, and the carrying amount of the shares of this subsidiary held by the Company. The Company recorded this difference as a gain on extinguishment of tie-in shares under extraordinary income.

2. Impact on financial results

This gain on extinguishment of tie-in shares will be eliminated through consolidation. Therefore, it will have no impact on the consolidated financial results for the fiscal year ending March 31, 2027.