

IR Basic Policy

Basic Philosophy

DKS views building trust with our stakeholders, including shareholders and investors, as a top priority and aims to maximize corporate value through fair and transparent disclosure and mutual communication.

Basic Policy

1. Timely and fair disclosure

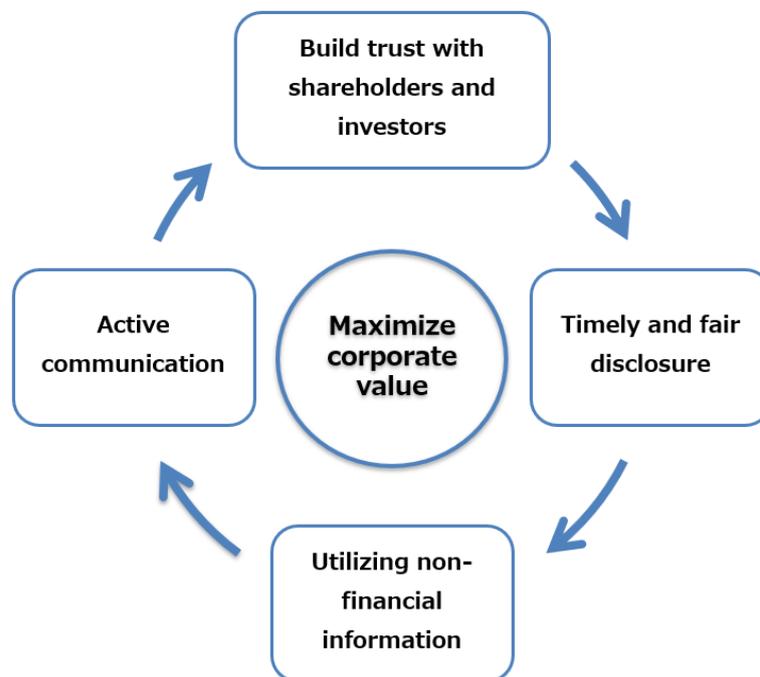
We disclose accurate and clear information in accordance with laws, regulations, and the Timely Disclosure Rules.

2. Active communication

The entire organization, including the leadership, engages in IR activities and reflects shareholder and investor voices in its management.

3. Utilizing non-financial information

In addition to financial information, we actively disclose qualitative information, including management philosophies, strategies, and risk management.



Disclosure method

We disclose the information specified in the Timely Disclosure Rules through the timely disclosure communication system provided by the Tokyo Stock Exchange (TDnet).

We also promptly publish any information disclosed through the system on our website. In

disclosing information, we follow relevant laws and regulations, including the Financial Instruments and Exchange Act and the TSE's Timely Disclosure Rules (hereinafter the "Timely Disclosure Rules").

In addition, we voluntarily and fairly disclose information that is not covered by laws, regulations, or the Timely Disclosure Rules but is deemed important or useful for ensuring the understanding of stakeholders.

Quiet period

To prevent information leakage that might affect the stock price during earnings announcement preparation, we designate the period from one month prior to the quarterly or fiscal year-end closing date until immediately before the earnings announcement as the quiet period.

During this period, we refrain from making any comments or responding to questions regarding earnings. However, we will disclose any revisions to previously announced earnings forecasts as per the Timely Disclosure Rules.

Future outlook

The earnings forecasts and future outlook we disclose are prepared based on certain conditions, and actual results may differ significantly depending on environmental changes and other external factors.

Therefore, we adequately explain the premises of projections and uncertain elements to prevent misunderstandings in the capital markets.

Implementation Structure

Under the supervision of the Board of Directors, our Group will promote IR initiatives in accordance with this policy.

Communication

Our Group actively discloses information and promotes dialogue with investors. Furthermore, we will ensure that this policy is communicated to all directors and employees of our Group, and will provide appropriate training and education.

This policy was approved at the Board of Directors Meeting in December 2025.

December 24, 2025
President & CEO YAMAJI Naoki
DKS Co. Ltd.