Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 9, 2026

To whom it may concern

Company name: Denka Company Limited
Name of Representative: Ikuo Ishida, Representative Director, President & CEO
(TSE Prime Code: 4061)
Contact: Hiroyuki Yamamoto,
General Manager, Corporate Communications Department
(TEL: +81-3-5290-5511)

# Notice Regarding Recognition of Extraordinary Losses

Denka Co., Ltd. (the "Company") hereby announces that it has recorded an extraordinary loss for the first six months of the fiscal year ending March 31, 2027 (from April 1, 2026, to September 30, 2026), as follows.

1. Recording of Extraordinary Loss (Loss on Liquidation of Business)

The Company recorded a loss on liquidation of business of 10,491 million yen as an extraordinary loss for the six months ended September 30, 2026. This mainly includes labor costs associated with material removal and related expenses at Denka Performance Elastomer LLC, a U.S. -based subsidiary that has elected not to restart production at its facilities for an indefinite period.

2. Impact on Financial Results

The extraordinary loss is reflected in the forecasts for consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026, to March 31, 2027), which is included in the Consolidated Financial Results for the First Six Months of the Fiscal Year Ending March 31, 2027 (Under Japanese GAAP) released today.

End of document