



September 1, 2026

To whom it may concern,

Name of company: Toyobo Co., Ltd.
Name of representative: Ikuo Takeuchi,
President and Representative Director
(Stock code: 3101, Prime Market of the Tokyo Stock Exchange)
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Notice regarding the transfer of fixed assets of the El Salvador subsidiary and recording of extraordinary gains

Toyobo Co., Ltd. (the “Company”) hereby announces that, at its Board of Management meeting held on September 1, 2026, it resolved to transfer certain fixed assets owned by its consolidated subsidiary, INDUSTRIAS UNIDAS, S.A. (“IUSA”).

1. Outline of the subsidiary

Company Name	INDUSTRIAS UNIDAS, S.A.
Address	C.Panamericana km.11 1/2, Ilopango, SAN SALVADOR, EL SALVADOR
Title and name of representative	Masato Inoue, General Manager
Business description	Manufacturing and sales of textiles
Capital stock	6,653 thousand US dollars
Date of establishment	September 1955

2. Reason for the transfer

As announced in the “Notice regarding the suspension of operations of the El Salvador subsidiary” dated August 25, 2026, the Company has decided to suspend the operations of IUSA at the end of November 2026 as part of its portfolio transformation. This transfer is part of the disposal of assets associated with the suspension of operations and involves the transfer of fixed assets owned by IUSA. Through this transaction, the Toyobo Group (the “Group”) aims to improve asset efficiency and strengthen the Group’s financial position.

3. Details of the asset to be transferred

Asset	Land
Location	C.Panamericana km.11 1/2, Ilopango, SAN SALVADOR, EL SALVADOR
Land area	Approximately 297 thousand m ²
Current status	Factory site, welfare facilities, water intake facilities and forest land

(Note) Based on the agreement with the transferees, the Company refrains from disclosing the gain/loss on transfer, transfer price and book value of the assets.

4. Outline of the transferees

The transferees are two business corporations in El Salvador belonging to the same corporate group, and detailed information regarding them is not disclosed pursuant to an agreement with the transferees. There are no capital, personnel or business relationships between the transferees or their common parent company and the Group, and none of them constitute related parties of the Group.

5. Schedule of the transfer

Date of resolution by the Company's Board of Management:	September 1, 2026
Date of resolution by IUSA Board of Directors:	September 1, 2026 (local time)
Date of contract:	September 1, 2026 (local time)
First delivery date:	September 1, 2026 (local time)
Second delivery date:	May 2027 (scheduled)

6. Future prospect

Upon completion of each delivery, the Company expects to record gains on sale of fixed assets as extraordinary gains in the consolidated financial statements for the fiscal years ending March 31, 2027, and March 31, 2028, respectively.

The forecast for consolidated financial results for the fiscal year ending March 31, 2027, including the impact of this transaction and other factors, is currently under review. Should any revision to the earnings forecast become necessary, the Company will promptly announce it.