

**Ex Post Facto Disclosure regarding Absorption-type
Company Split**

**(Pursuant to Article 791 Paragraph 1 and Article 801 Paragraph 3 of the
Companies Act of Japan, and Article 189 of the Regulations for Enforcement
of the Companies Act)**

July 1, 2026

Toyota Tsusho Corporation

Toyotsu Chemiplas Corporation

July 1, 2026

Ex Post Facto Disclosure regarding Absorption-type Company Split

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Toyota Tsusho Corporation
Representative: Toshimitsu Imai,
President & CEO

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Toyotsu Chemiplas Corporation
Representative: Kazunori Sato, President

Toyota Tsusho Corporation (“Toyota Tsusho”) has completed the transfer of some of its rights and obligations with respect to its business conducted by the Circular Economy Division’s Sustainable Materials SBU to Toyotsu Chemiplas Corporation (“Toyotsu Chemiplas”), based on the absorption-type company split agreement entered into on March 17, 2026 between Toyota Tsusho as the transferer and Toyotsu Chemiplas as the transferee (“Absorption-type Company Split”), with an effective date of July 1, 2026.

Pursuant to both Article 791 Paragraph 1 and Article 801 Paragraph 3 of the Companies Act of Japan, and Article 189 of the Regulations for Enforcement of the Companies Act, the following are disclosed and reported:

1. Effective date of the Absorption-type Company Split

July 1, 2026

2. Legal processes for the transferer of the Absorption-type Company Split

- (1) As to legal processes for Article 784-2 of the Companies Act (Demand for ceasing the Absorption-type Company Split by shareholders)
Irrelevant, due to the Absorption-type Company Split being based on the simplified absorption-type company split pursuant to Article 784-2 of the Companies Act.
- (2) As to legal processes for Article 785 of the Companies Act (Dissenting shareholders' share purchase demand)
Irrelevant, due to the Absorption-type Company Split being based on the simplified absorption-type company split pursuant to Article 784-2 of the Companies Act.
- (3) As to legal processes for Article 787 of the Companies Act (Exercise of appraisal rights on share options)
Irrelevant, as Toyota Tsusho does not issue share options.
- (4) As to legal processes for Article 789 of the Companies Act (Objections from creditors)
There were no creditors who objected this transfer based on Article 789 Paragraph 1 of the

Companies Act, although Toyota Tsusho gave public notice in the Official Gazette as of April 27, 2026 in accordance with Article 789 Paragraph 2 of the Companies Act. Toyota Tsusho has no creditors to whom individual notice should be given.

3. Legal processes for the transferee of the Absorption-type Company Split

- (1) As to legal processes for Article 796 Paragraph 2 of the Companies Act (Demand for ceasing the Absorption-type Company Split by shareholders)

Irrelevant, due to the Absorption-type Company Split being based on the simplified absorption-type company split pursuant to Article 796 Paragraph 2 of the Companies Act.

- (2) As to legal processes for Article 797 of the Companies Act (Dissenting shareholders' purchase demand)

Irrelevant, due to the Absorption-type Company Split being based on the simplified absorption-type split pursuant to Article 796 Paragraph 2 of the Companies Act.

- (3) As to legal processes for Article 799 of the Companies Act (Objections from creditors)

Pursuant to Article 799 Paragraphs 2 and 3 of the Companies Act, Toyotsu Chemiplas gave both public notice in the Official Gazette and electronic public notice as of April 27, 2026, but there were no creditors who objected this transfer based on Article 799 Paragraph 1 of the Companies Act.

4. Important rights and obligations transferred from the transferer to the transferee upon the Absorption-type Company Split

Toyotsu Chemiplas, upon the effective date, July 1, 2026, of the Absorption-type Company Split, took over from Toyota Tsusho some of Toyota Tsusho's rights and obligations with respect to its business conducted by the Circular Economy Division's Sustainable Materials SBU in accordance with the stipulations in the absorption-type company split agreement.

5. Date of registration of change pursuant to Article 923 of the Companies Act

July 1, 2026 (scheduled)

6. Any other important issues concerning the Absorption-type Company Split

No further issues.