

**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 and Article 201 of the
Regulations for Enforcement of the Companies Act)**

**October 1, 2026
Toyota Tsusho Corporation
TOYOTSU AUTOMOTIVE CREATION CORPORATION**

October 1, 2026

Ex Post Facto Disclosure regarding Absorption-type Company Split

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TOYOTSU AUTOMOTIVE CREATION
CORPORATION
Representative: Futoshi Horisaki, President

Toyota Tsusho Corporation (“Toyota Tsusho”) has completed the transfer of its rights and obligations related to its automotive parts manufacturing and sales business conducted at the Hamamatsu office to TOYOTSU AUTOMOTIVE CREATION CORPORATION (“TAC”) based on the absorption-type company split agreement entered into on March 26, 2026 between Toyota Tsusho as the transferer and TAC as the transferee (“Absorption-type Company Split”), with an effective date of October 1, 2026.

Pursuant to both Article 791 Paragraph 1 and Article 801 Paragraph 3 of the Companies Act of Japan, and Article 189 and Article 201 of the Regulations for Enforcement of the Companies Act, the following are disclosed and reported:

1. Effective date of the Absorption-type Company Split
October 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 Paragraph 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 Paragraph 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)
As there are no liabilities to be transferred from Toyota Tsusho to TAC in the Absorption-type Company Split, and there are no creditors who will be unable to request performance of obligations from Toyota Tsusho after the Absorption-type Company Split takes effect, Toyota Tsusho has not carried out the procedures prescribed in Article 789 of the Companies Act.
3. Legal processes for the transferee of the Absorption-type Company Split
 - (1) As to legal processes for Article 796-2 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 short-form absorption-type company split pursuant to Article 796 Paragraph 1 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 short-form company split pursuant to Article 796 Paragraph 1 of the Companies Act.
 - (3) As to legal processes for Article 799 of the Companies Act (Objections from creditors)
Pursuant to Article 799 Paragraph 2 of the Companies Act, TAC gave both public notice in the Official Gazette and individual notices to known creditors as of July 24, 2026, but there were no creditors who objected to this transfer based on Article 799 Paragraph 1 within the period for stating objections.
4. Important rights and obligations transferred from the transferer to the transferee upon the Absorption-type Company Split
TAC, upon the effective date, October 1, 2026, of the Absorption-type Company Split, took over from Toyota Tsusho the rights and obligations of Toyota Tsusho related to its automotive parts manufacturing and sales business conducted at the Hamamatsu office 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
October 1, 2026 (scheduled)
6. Any other important issues concerning the Absorption-type Company Split
No further issues.