



March 26, 2026

To whom it may concern

Toyota Tsusho Corporation
Representative : Toshimitsu Imai, President & CEO
Listing : Tokyo Stock Exchange Prime
Nagoya Stock Exchange Premier
(Security Code No. 8015)
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Notice Regarding Simplified Absorption-Type Company Split with Wholly Owned Subsidiary

Toyota Tsusho Corporation (“Toyota Tsusho”) hereby announces that, at the meeting of the Board of Directors held today, it resolved to conduct an absorption-type company split (the “Company Split”) whereby a portion of its Automotive parts business (the “Business”) will be succeeded by TOYOTSU AUTOMOTIVE CREATION CORPORATION (“TAC”) with an effective date of October 1, 2026.

Since the Company Split is a simplified absorption-type company split with Toyota Tsusho’s wholly owned consolidated subsidiary, certain disclosure items and details have been omitted.

1. Purpose of the Company Split

Toyota Tsusho has TAC, which engages in the design, planning, and import and sale of automotive parts, under its umbrella in the Business. Toyota Tsusho has decided to transfer the Business, namely a portion of its domestic Automotive parts business, to TAC in order to promote operational integration and further expand commercial rights.

2. Summary of the Company Split

(1) Schedule for the Company Split

Date of approval of the absorption-type split at the Board of Directors meeting	March 26, 2026
Date of conclusion of the absorption-type split agreement	March 26, 2026
Effective date	October 1, 2026

(Note) The Company Split qualifies as a simplified absorption-type company split as provided for in Article 784, Paragraph 2 of the Companies Act for Toyota Tsusho as the splitting company, and as a short-form absorption-type company split as provided for in Article 796, Paragraph 1 of the Companies Act for TAC as the succeeding company. Accordingly, approval of the absorption-type company split agreement at the respective general meetings of shareholders will not be sought.

(2) Method of the Company Split

This is an absorption-type split, with Toyota Tsusho as the splitting company and TAC as the succeeding company.

(3) Details of allotment in connection with the Company Split

No shares will be allotted and no other consideration will be delivered in connection with the Company Split.

(4) Treatment of stock acquisition rights and bonds with stock acquisition rights of the splitting company

Not applicable.

(5) Increase or decrease in share capital as a result of the Company Split

There will be no change in Toyota Tsusho's share capital as a result of the Company Split.

(6) Rights and obligations to be succeeded by the succeeding company

The succeeding company will succeed to a portion of the assets held as of the day immediately preceding the effective date of the Company Split, as well as the rights and obligations relating to the Business that arise on or after the effective date.

(7) Prospects for performance of obligations

Toyota Tsusho has determined that there will be no concerns regarding the prospect of the succeeding company performing its obligations after the Company Split.

3. Overview of the parties to the Company Split (as of March 31, 2025)

(1) Overview of the splitting company

Name	Toyota Tsusho Corporation										
Head office	9-8, Meieki 4-chome, Nakamura-ku, Nagoya 450-8575, Japan										
Representative	Ichiro Kashitani, President & CEO (Note)										
Business description	Domestic trading of various goods; import and export operations; foreign-to-foreign transactions; construction contracting; insurance agency services; and related businesses.										
Share capital	64,936 million yen (consolidated)										
Date of establishment	July 1, 1948										
Total number of shares issued	1,062,169,548 shares										
Fiscal year-end	March 31										
Major shareholders and shareholding ratios	<table><tr><td>Toyota Motor Corporation</td><td>21.69%</td></tr><tr><td>The Master Trust Bank of Japan, Ltd. (Trust Account)</td><td>14.48%</td></tr><tr><td>Toyota Industries Corporation</td><td>11.18%</td></tr><tr><td>Custody Bank of Japan, Ltd. (Trust Account)</td><td>5.99%</td></tr><tr><td>MUFG Bank Ltd</td><td>2.30%</td></tr></table>	Toyota Motor Corporation	21.69%	The Master Trust Bank of Japan, Ltd. (Trust Account)	14.48%	Toyota Industries Corporation	11.18%	Custody Bank of Japan, Ltd. (Trust Account)	5.99%	MUFG Bank Ltd	2.30%
Toyota Motor Corporation	21.69%										
The Master Trust Bank of Japan, Ltd. (Trust Account)	14.48%										
Toyota Industries Corporation	11.18%										
Custody Bank of Japan, Ltd. (Trust Account)	5.99%										
MUFG Bank Ltd	2.30%										

Financial position and operating results for the most recent three fiscal years (consolidated basis / IFRS) (Millions of yen unless otherwise specified)			
	March 31, 2023	March 31, 2024	March 31, 2025
Equity attributable to owner of the parent	1,914,327	2,467,130	2,624,267
Total assets	6,377,064	7,059,994	7,057,462
Equity attributable to owner of the parent per share (yen)	1,813.51	2,337.13	2,485.89
Revenue	9,848,560	10,188,980	10,309,550
Profit before income taxes	427,125	469,638	536,865
Profit attributable to owners of the parent	284,155	331,444	362,506
Basic earnings or loss per share attributable to owners of the parent (yen)	269.19	313.98	343.40

(Note) Following the 104th Ordinary General Meeting of Shareholders held on June 20, 2025, Toshimitsu Imai assumed the position of President & CEO.

(2) Overview of the succeeding company (as of March 31, 2025)

Name	TOYOTSU AUTOMOTIVE CREATION CORPORATION		
Head office	24F Sumitomo Life Nagoya Building, 2-14-19 Meiekinami, Nakamura-ku, Nagoya, Aichi Prefecture		
Representative	Yoichi Mizuta, President (Note)		
Business description	Development and overall sales of genuine automotive parts and accessories		
Share capital	10 million yen		
Date of establishment	February 24, 2009		
Total number of shares issued	200 shares		
Fiscal year-end	March 31		
Major shareholders and shareholding ratios	Toyota Tsusho Corporation	100%	
Financial position and operating results (Millions of yen)			
Net assets	4,574		
Total assets	10,880		
Net sales	45,026		
Ordinary profit	3,993		
Profit	2,638		

(Note) Futoshi Horisaki assumed the position of President on April 1, 2025.

4. Overview of the business division to be split

(1) Description of the business to be split

Domestic automotive parts business (portion handled by the Hamamatsu Branch)

(2) Operating results of the business to be split for the fiscal year ended March 31, 2025

	Results of the business to be split
Net sales	11,097 million yen

(3) Items and amounts of assets and liabilities to be split

Assets (Millions of yen)		Liabilities (Millions of yen)	
Current assets	0	Current liabilities	0
Non-current assets	148	Non-current liabilities	0
Total	148	Total	0

*The above amounts have been calculated based on the balance sheet as of February 1, 2026. Accordingly, the actual amount of assets to be split will be determined after reflecting any increases or decreases up to the effective date of the Company Split.

5. Status after the Company Split

There will be no change to the name, head office location, name and position of representative, business description, share capital, or fiscal year-end of Toyota Tsusho or TAC as a result of the Company Split.

6. Future outlook

The impact of the Company Split on the consolidated financial results of Toyota Tsusho will be immaterial.