[Reference Translation]

November 9, 2026

Company Name TOYOKOH Inc.
Representative Kazuaki Toyosawa, CEO
(Code: 341A, TSE Growth Market)
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Notice Regarding the Establishment of an Investigation Committee, Postponement of the Announcement of Financial Results for the Second Quarter of the Fiscal Year Ending March 31, 2027, and Consideration of Applying for an Extension of the Submission Deadline for the Semi-Annual Report

TOYOKOH Inc. (hereinafter "the Company") hereby announces that its Board of Directors today resolved to establish an Investigation Committee and to postpone the announcement of its financial results for the second quarter of the fiscal year ending March 31, 2027 (1H FY03/27), which was originally scheduled for November 11, 2026. Details are set forth below.

1. Background of the Establishment of the Investigation Committee

In the Annual Securities Report for the fiscal year ended March 31, 2026 (FY03/26) previously filed by the Company, four sales transactions (totaling JPY 457 million, excluding tax) were recognized as revenue in the closing month upon customer inspection prior to shipment.

For three of these transactions, the shipment of products and collection of sales proceeds have subsequently been completed. However, for the remaining one transaction, the product remains unshipped and the sales proceeds remain uncollected past the originally scheduled payment date.

Regarding this one transaction, our Accounting Auditor raised potential issues as to (i) whether revenue should not have been recognized as of the end of March 2026, and (ii) for all four transactions including the remaining three, whether it was a reasonable judgment to recognize revenue in March 2026 while shipments remained incomplete. Consequently, doubts have arisen regarding the appropriateness of revenue recognition for these four transactions in the fiscal year ended March 31, 2026 (hereinafter referred to as the "Matters in Question").

Accordingly, the Company resolved to establish an Investigation Committee comprising independent outside experts and outside directors who have no material conflict of interest with the Company, to conduct a comprehensive and in-depth investigation into the Matters in Question utilizing professional expertise.

2. Composition and Purpose of the Investigation Committee

The composition of the Investigation Committee is as follows:

Chairperson	Yu Yada	Attorney-at-Law and Certified Fraud Examiner (CFE) , Hifumi Law
Member	Hikaru Sasaki	Outside Director (Full-time Audit & Supervisory Committee Member), Certified Public Accountant
Member	Hiroshi Abe	Outside Director (Audit & Supervisory Committee Member), Certified Public Accountant
Member	Fumiaki Kawazoe	Outside Director (Audit & Supervisory Committee Member), Attorney-at-Law

The purposes of the investigation by the Investigation Committee are as follows:

1. Elucidation of the facts regarding the Matters in Question

2. Assessment of the impact of the Matters in Question on the Company's financial statements and related disclosures
3. Analysis of the root causes
4. Recommendations for measures to prevent recurrence
5. Any other matters deemed necessary by the Investigation Committee

3. Postponement of the Announcement of Financial Results

Due to the need for additional audit procedures by the Accounting Auditor following the results of the investigation conducted by the aforementioned Investigation Committee, the Company expects that it will not be able to receive the Independent Auditor's Report by the statutory deadline for filing the Semi-Annual Report.
Consequently, the announcement of financial results for the second quarter of the fiscal year ending March 31, 2027 (1H FY03/27), originally scheduled for November 11, 2026, will be postponed. The Company is also preparing to apply for an extension of the submission deadline for its Quarterly Securities Report (Semi-Annual Report).

The revised schedule for the announcement of financial results will be disclosed promptly once confirmed.

4. Impact on Financial Results and Outlook

If any impact on the financial forecasts for the fiscal year ending March 31, 2027 (FY03/27) arises, it will be disclosed promptly.

5. Future Plans and Outlook

The Company will fully cooperate with the investigation conducted by the Investigation Committee to proceed with confirming the factual details of this matter. The findings of the investigation will be disclosed promptly upon receipt of the investigation report. Furthermore, based on the recommendations from the Investigation Committee, the Company will appropriately implement necessary countermeasures.

We sincerely apologize to our shareholders, investors, and all stakeholders for the deep concern and inconvenience caused by this matter.

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