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August 22, 2025

Company: TOCALO Co., Ltd.
Representative: Kazuya KOBAYASHI, President and
CEO, Representative Director
(Stock Code: 3433 (Prime Market of
Tokyo Stock Exchange))
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Notice Regarding the Establishment of a Company in the State of Arizona in the United States

TOCALO Co., Ltd. (the Company) hereby announces that at the Board of Directors' meeting held on August 22, 2025, it was decided to establish a new company in the State of Arizona in the United States through TOCALO USA, Inc. (hereinafter, "TCA"), the Company's wholly owned subsidiary.

1. Purpose of establishment

In the Company's surface modification processing business for semiconductor manufacturing equipment components, it will strive to expand TOCALO Group's U.S. business by developing the structure for delivering services to key trading partners that strengthen the construction of a supply chain within the U.S. The Company has already established and begun operating TCA in the State of California in the U.S. but taking into consideration the future expandability of the business and other factors, it has decided to establish a company in the State of Arizona, through TCA.

2. Overview of new company

(1) Name	TOCALO USA Arizona LLC (tentative name)
(2) Location	Tempe City, Maricopa County, State of Arizona, United States
(3) Representative (name and designation)	Yasuki Nakahira, Manager
(4) Business	Surface modification processing for semiconductor manufacturing equipment components etc.
(5) Capital	US\$1 million (approximately JPY145,000,000*)
(6) Date of establishment	September 2025 (scheduled)
(7) Major shareholders and shareholding ratio	TCA 100%

(8) Relationship with the Company	<p>(Capital relationship) The Company will make a 100% investment through TCA.</p> <p>(Personnel relationship) The Company's executive officers will serve concurrently as corporate officers at the subsidiary concerned, and the Company's employees are scheduled to be seconded to the subsidiary.</p> <p>(Business relationship) A technology licensing agreement is scheduled to be concluded.</p>
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* Calculated at a rate of US\$1 = JPY145.

3. Schedule going forward

(1) Date of decision	August 22, 2025
(2) Date of establishment	September 2025 (scheduled)
(3) Operation commencement date	Around 2027 (scheduled)

4. Future outlook

After it is established, TOCALO USA Arizona LLC is scheduled to become a consolidated subsidiary of the Company. The impact this matter will have on the Company's consolidated financial results for the year ending March 2026 will be slight. The impact it will have on the Company's consolidated financial results from the year ending March 2026 and thereafter is currently being assessed, and should matters requiring publication emerge in the future the Company will make them known promptly.