[Reference Translation]

November 16, 2026

Company Name TOYOKOH Inc.
Representative Kazuaki Toyosawa, CEO
(Code: 341A, TSE Growth Market)
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Notice Regarding the Submission of an Application for Approval of an Extension of the Submission Deadline for the Semi-Annual Report for the Fiscal Year Ending March 31, 2027

TOYOKOH Inc. (hereinafter "the Company") hereby announces that its Board of Directors today decided to submit an application for approval of an extension of the submission deadline for its Semi-Annual Report, pursuant to Article 18-2, Paragraph 1 of the Cabinet Office Order on Disclosure of Corporate Affairs, etc., to the Tokai Local Finance Bureau. Details are set forth below.

1. Target Semi-Annual Report

Semi-Annual Report for the 32nd Fiscal Year (Fiscal Year Ending March 31, 2027)
(Period: From April 1, 2026 to September 30, 2026)

2. Original Submission Deadline (Prior to Extension)

November 16, 2026

3. Revised Submission Deadline (If Extension is Approved)

February 10, 2027

Note: Should the investigation be completed prior to the extended submission deadline upon finalizing required procedures, including additional audit procedures by the Accounting Auditor, the Company will disclose the matter promptly.

4. Reasons for Requiring an Extension of the Submission Deadline

As disclosed in "1. Background of the Establishment of the Investigation Committee" of the "Notice Regarding the Establishment of an Investigation Committee, and 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" released on November 9, 2026, in the Annual Securities Report for the fiscal year ended March 31, 2026 (FY03/26) previously filed by the Company, four sales transactions (totalling 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.

Based on these circumstances and following discussions with the Accounting Auditor, given that the investigation is expected to require a considerable amount of time, the Company concluded that it is necessary to apply for an extension of the submission deadline for the Semi-Annual Report for the fiscal year ending March 31, 2027 (1H FY03/27).

5. Future Outlook

If the application for approval of the extension of the submission deadline is granted, the Company will disclose the matter promptly.

6. 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.

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

END