

Ex Post Facto Disclosure

Regarding Short-form Absorption-type Company Split

**(Pursuant to the Article 791 Paragraph 1 and Article 801 Paragraph 3
of the Companies Act of Japan, and the Ordinance for Enforcement
Article 189 thereof)**

April 01, 2024

**Toyota Tsusho Corporation
Toyota Steel Center CO., Ltd.**

April 01, 2024

Ex Post Facto Disclosure regarding Short-form Absorption-type Company Split

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Aichi Prefecture, Japan
Toyota Tsusho Corporation
Representative: Ichiro Kashitani, President & CEO

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Japan
Toyota Steel Center Co., Ltd
Representative : Naoji Saito, President

Toyota Tsusho Corporation (“Toyota Tsusho”) and Toyota Steel Center Co., Ltd (“TSC”), completed to transfer the parts of rights and obligations on April 01, 2024, with respect to the domestic steel business for automobiles from Toyota Tsusho to TSC, based on the Contract regarding Simplified Absorption-type Company Split entered into on December 13, 2023, between Toyota Tsusho as the transferer and TSC as the transferee.

Pursuant to the both the Article 791 paragraph 1 and Article 801 paragraph 3 of the Companies Act of Japan, and the Ordinance for Enforcement Article 189 thereof, the followings are disclosed and reported :

1. Effectuation date of the Simplified Absorption-type Company Split
April 01, 2024
2. Legal processes for transferer of the Simplified Absorption-type Company Split
 - (1) As to legal processes for the Article 784 paragraph 2 the Companies Act of Japan (Demand for ceasing the absorption-type split by shareholders)
Irrelevant, due to the absorption-type split being based on the simplified absorption-type company split pursuant to the Article 784 paragraph 2 thereof.
 - (2) As to legal processes for the Article 785 thereof (Dissenting shareholders' share purchase demand)
Irrelevant, due to the absorption-type split being based on the simplified absorption-type company split pursuant to the Article 784 paragraph 2 thereof.
 - (3) As to legal processes for the Article 787 thereof (Exercise of appraisal rights on share option)
Irrelevant, as Toyota Tsusho does not issue share options.
 - (4) As to legal processes for the Article 789 thereof (Objections from creditors)
Toyota Tsusho has no creditors to be individually claimed. There were no creditors who objected this transfer based on the Article 789 paragraph 1 of the Companies Act of Japan, though Toyota Tsusho had made a public notice in an official gazette in accordance with Article 789 paragraph 2 thereof.

3. Legal processes for transferee of the Simplified Absorption-type Company Split

- (1) As to legal processes for the Article 796 paragraph 2 of the Companies Act of Japan (Demand for ceasing the absorption-type split by shareholders)
Irrelevant, due to the company split being pursued in accordance with the Article 796 paragraph 1 thereof.
- (2) As to legal processes for the Article 797 (Dissenting shareholders' share purchase demand)
Irrelevant, due to the company split being pursued in accordance with the Article 796 paragraph 1 thereof.
- (3) As to legal process for the Article 799 (Objections from creditors)
Pursuant to the Article 799 paragraph 2 and 3 of the Companies Act of Japan, TSC made both a public notice in an official gazette and an electric public notice as of February 09, 2024, but no objections claimed pursuant to the Article 799 paragraph 1 from creditors were found.

4. Important matters transferred from the transferer to the transferee upon the absorption-type company split.

TSC, upon the effectuation date, April 01, 2024, took over the parts of rights and obligations for domestic steel business for automobiles in accordance with stipulations in the agreement of the Simplified Absorption-type Company Split.

5. Date of registration for the amendment pursuant to the Article 923 thereof.
April 01, 2024 (schedule)
6. Any other important issues concerning the absorption-type company split
No further issues.

Note : This document has been translated from the Japanese original for reference purpose only. In the event of an discrepancy between the translated document and the Japanese original, the Japanese original shall prevail.

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