



January 14, 2026

To Whom It May Concern:

Company Name: TOHO CO., LTD.
Representative: Hiro Matsuoka, President & CEO
(Securities Code: 9602, Prime Market of Tokyo Stock Exchange,
Fukuoka Stock Exchange)
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**Notice Concerning Company Split (Simplified Absorption-type Company Split) with
Consolidated Subsidiary [TOHO Global]**

TOHO Co., Ltd. (hereinafter, the “Company”) announces that at its Board of Directors meeting held today, the Company resolved to have TOHO Global Inc. (hereinafter, “TOHO Global”), a wholly owned subsidiary of the Company, succeed to the business of licensing the screening and distribution of the video works to which the Company holds exploitation rights, and the use and other exploitation of contents to which the Company holds exploitation rights to domestic and foreign business operators for overseas markets (hereinafter, the “Business”), through a company split (simplified absorption-type company split) (hereinafter, the “Absorption-type Company Split”) in which the Company will become a split company and TOHO Global will become a successor company, as follows.

Since the Absorption-type Company Split is a simplified absorption-type company split involving a wholly owned subsidiary of the Company, certain disclosure items and details have been omitted.

1. Purpose of the Absorption-type Company Split

Under the new slogan “Moments for Life,” the Company Group is promoting its business with “planning & IP,” “animation,” “digital,” and “overseas” as keywords for its growth strategy.

TOHO Global was established on July 20, 2023, and succeeded to the business operated by the International Department of the Company at that time through a company split on October 1, 2023. The purpose of the Absorption-type Company Split is to enable TOHO Global to take the lead in the Business, speed up decision-making related to the Business, and develop the necessary systems for the Business, so as to realize flexible business execution in line with the business practices and legal systems of each country, under the circumstances where the overseas presence of the IP handled by the Company Group is expanding even after the establishment of TOHO Global.

2. Summary of the Absorption-type Company Split

(1) Schedule of the Absorption-type Company Split

Date of resolution of the Board of Directors (both companies)	January 14, 2026
Date of conclusion of the Absorption-type Company Split agreement	January 14, 2026
Shareholders meeting approving the Absorption-type Company Split agreement (TOHO Global)	February 25, 2026 (scheduled)
Effective date of the Absorption-type Company Split	March 1, 2026 (scheduled)

(Note) For the Company, the Absorption-type Company Split is a simplified company split that meets the requirements under Article 784, paragraph (2) of the Companies Act; therefore, no shareholders meeting will be held to approve the Absorption-type Company Split.

(2) Method of the Absorption-type Company Split

This is an absorption-type company split in which the Company will become a split company and TOHO Global, a wholly owned subsidiary of the Company, will become a successor company.

(3) Details of Allotment Related to the Absorption-type Company Split

In connection with the Absorption-type Company Split, TOHO Global will issue 275 shares of common stock, all of which will be delivered to the Company as consideration for the company split.

(4) Handling of Stock Acquisition Rights and Bonds with Stock Acquisition Rights Related to the Absorption-type Company Split

The Company has not issued stock acquisition rights or bonds with stock acquisition rights.

(5) Capital Stock to Be Increased or Decreased Due to the Absorption-type Company Split

There will be no increase or decrease in the Company's capital stock as a result of the Absorption-type Company Split.

(6) Rights and Obligations to Be Succeeded to by TOHO Global

TOHO Global will succeed to the assets, liabilities, and contractual status related to the Business of the Company, and the rights and obligations associated therewith, as stipulated in the Absorption-type Company Split agreement, on the effective date.

(7) Prospects of Fulfillment of Obligations

The Company has concluded that there is no problem with the prospects for TOHO Global to fulfill its obligations.

3. Outline of the Parties to the Absorption-type Company Split

(1) Split Company (as of February 28, 2025)

(1)	Name	TOHO Co., Ltd.
(2)	Location	1-2-2 Yurakucho, Chiyoda-ku, Tokyo
(3)	Title and Name of Representative	Hiroyasu Matsuoka, President & CEO

(4)	Business Activities	Production and distribution of films, and production and sales of videos Production and exhibition of theatrical works Lease of land and buildings, and others
(5)	Capital Stock	10,355 million yen
(6)	Date of Establishment	August 12, 1932
(7)	Number of Issued Shares	186,490,633 shares
(8)	Fiscal Year End	End of February
(9)	Major Shareholders and Shareholding Ratio	Hankyu Hanshin Holdings, Inc. 13.45% The Master Trust Bank of Japan, Ltd. (Trust Account) 11.69% Hankyu Hanshin Properties Corp. 8.93% Custody Bank of Japan, Ltd. (Trust Account) 6.62% H2O Retailing Corporation 5.18%
(10)	Financial Position and Operating Results for the Previous Fiscal Year (Fiscal Year Ended February 2025 (Consolidated))	Net assets 494,815 million yen Total assets 653,068 million yen Net assets per share 2,821.41 yen Operating revenue 313,171 million yen Operating profit 64,684 million yen Ordinary profit 64,455 million yen Profit Attributable to Owners of Parent 43,357 million yen Net profit per share 254.75 yen

(2) Successor Company (as of December 31, 2024)

(1)	Name	TOHO Global Inc.	
(2)	Location	1-2-2 Yurakucho, Chiyoda-ku, Tokyo	
(3)	Title and Name of Representative	Koji Ueda, President and Representative Director	
(4)	Business Activities	Overseeing the Company Group's overseas business bases Overseas expansion of IP for video contents, and others	
(5)	Capital Stock	10 million yen	
(6)	Date of Establishment	July 20, 2023	
(7)	Number of Issued Shares	1,000 shares	
(8)	Fiscal Year End	December 31	
(9)	Major Shareholders and Shareholding Ratio	TOHO Co., Ltd. (100%)	
(10)	Financial Position and Operating Results for the Previous Fiscal Year (Fiscal Year Ended December 2024)	- -	
	Net assets	20,336 million yen	
	Total assets	47,600 million yen	
	Net assets per share	20,336,914.19 yen	
	Operating revenue	6,110 million yen	
	Operating profit	4,873 million yen	
	Ordinary profit	5,237 million yen	
	Net profit	3,528 million yen	
	Net profit per share	3,528,959.19 yen	

4. Outline of the Business Division to Be Split

(1) Business Activities of the Division to Be Split

Business of licensing the screening and distribution of the video works to which the Company holds exploitation rights and the use and other exploitation of the contents to which the Company holds exploitation rights to domestic and foreign business operators for overseas markets.

(2) Operating Results of the Division to Be Split (Fiscal Year Ended February 2025)

Operating revenue: 22,219 million yen

(Note) The figure above is an estimate.

(3) Items and Amounts of Assets and Liabilities to Be Split

Assets		Liabilities	
Item	Book Price	Item	Book Price
Current assets	13,484 million yen	Current assets	7,194 million yen
Fixed assets	16 million yen	Fixed assets	-
Total	13,500 million yen	Total	7,194 million yen

(Note) The above amounts are estimates calculated based on the balance sheet as of October 31, 2025, and the actual amounts to be split will reflect increases or decreases up to the effective date.

5. Status After the Absorption-type Company Split

There will be no changes to TOHO Global's name, location, representative's title and name, business activities, capital stock, or fiscal year end as a result of the Absorption-type Company Split.

6. Future Outlook

As the Absorption-type Company Split is an absorption-type company split involving a wholly owned subsidiary of the Company, the impact thereof on the Company's consolidated financial results is expected to be minor.

If any matter that needs to be disclosed arises in the future, the Company will promptly announce it.

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