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To whom it may concern:

Company name: Toyo Tire Corporation
(Stock code: 5105, TSE Prime Market)
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Announcement Regarding the Occurrence of Extraordinary Losses and Differences between Non-consolidated Financial Results for the Fiscal Year Ended December 31, 2025 and the Actual Results for the Previous Fiscal Year

Toyo Tire Corporation (Headquarters: Itami City, Hyogo; President & CEO: Takashi Shimizu; hereinafter, the “Company”) hereby announces that it recorded extraordinary losses for the fiscal year ended December 31, 2025 (from January 1, 2025 to December 31, 2025), as outlined below. The Company also announces that differences are expected between the non-consolidated financial results for the fiscal year ended December 31, 2025 and the actual results for the previous fiscal year.

1. Occurrence of extraordinary losses and details thereof

In preparing the consolidated financial statements for the fiscal year ended December 31, 2025, the Company reviewed future plans relating to non-current assets held by Toyo Tire Serbia d.o.o., one of its consolidated subsidiaries, in light of the subsidiary’s current operating environment, and conducted an impairment test in accordance with International Financial Reporting Standards (IFRS). As a result, the Company reduced the carrying amount of the non-current assets to their recoverable amount and recorded the resulting reduction of 13,500 million yen as impairment losses under extraordinary losses.

Furthermore, in the non-consolidated financial statements for the fiscal year ended December 31, 2025, the Company recorded a loss on valuation of investments in capital of subsidiaries and associates of 13,437 million yen. This was due to a significant decline in the actual value of the Company’s investment in Toyo Tire Holdings of Europe GmbH, which manages regional subsidiaries and associates in Europe, following the recognition of impairment losses on non-current assets held by Toyo Tire Serbia d.o.o., as described above. Please note that this matter has no impact on consolidated financial results, as the reduction is eliminated through consolidation adjustments.

2. Differences between non-consolidated financial results for the fiscal year ended December 31, 2025 (from January 1, 2025 to December 31, 2025) and the actual results for the previous fiscal year

(1) Differences between non-consolidated financial results and the actual results for the previous fiscal year
(Millions of yen)

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Earnings per share (yen)
Results for the previous fiscal year (ended December 31, 2024) (A)	296,682	58,062	79,219	65,253	423.79
Results for the current fiscal year (ended December 31, 2025) (B)	305,443	63,561	75,012	41,642	270.41
Change (B-A)	8,761	5,498	(4,207)	(23,611)	—
Percentage of change	3.0%	9.5%	(5.3%)	(36.2%)	—

(2) Reasons for the differences

The differences are primarily due to profit attributable to owners of parent falling below the actual results for the previous fiscal year as a result of the recording of extraordinary losses, as detailed in 1.