



May 13, 2026

Timely disclosure

Company name	TOYO Corporation
Representative	Toshiya Kohno Representative Director, President and CEO
Stock code	8151 TSE Prime
Contact	Toshiaki Matsui Director, Senior Executive Officer and CFO
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Notice Regarding Introduction of Shareholder Benefit Program

TOYO Corporation (the "Company") resolved at a meeting of the Board of Directors held on May 13, 2026 to introduce a shareholder benefit program, as described below.

1. Purpose of introducing shareholder benefit program

The Company has decided to introduce a shareholder benefit program to express gratitude for the ongoing support of its shareholders, enhance the investment appeal of its shares, and encourage more investors to hold its shares. It will strive to further enhance corporate value by strengthening relationships with shareholders through the expansion of shareholder returns, improving share liquidity, and broadening its investor base.

2. Overview of shareholder benefit program

(1) Eligible shareholders

From 2026 onward, shareholders who hold at least 300 shares and are entered or recorded in the Company's shareholder registry as of the end of September each year will be eligible for the program.

(2) Details of shareholder benefit program

The Company will grant shareholder benefit points to eligible shareholders according to the number of shares held. Points can be exchanged for over 5,000 products on Toyo Premium Yutai Club, a website exclusively for shareholders, including premium gourmet foods such as rice and brand-name beef, sweets and beverages, fine sake, electrical appliances, experience gift vouchers, and Amazon gift cards.

The points can also be exchanged for WILLsCoin, a shareholder benefit coin that can be combined with benefit points from other companies that have adopted the Premium Yutai Club system. The combined WILLsCoin balance can be exchanged on the Premium Yutai Club Portal (<https://portal.premium-yutaiclub.jp/>) for a broader range of perks including hotel vouchers and premium wines, or to make hometown tax donations (<https://premium-yutaiclub.satori.site/furusato>).

Note: All websites referenced in this document are available in Japanese only.

[Shareholder Benefits Point Table] (1 point ≈ ¥1)

Number of shares held	Points awarded	Award timing
300-499	5,000 points	Early December
500-999	10,000 points	
1,000 or more	15,000 points	

Eligibility: Shareholders who are entered or recorded in the shareholder registry as holding at least 300 shares as of the end of September each year.

Rollover conditions: Eligibility is assessed annually as of the end of September. Rollover is permitted only where the shareholder appears under the same shareholder number on three or more consecutive shareholder registers (compiled at the end of March and the end of September) and has continuously held at least 300 shares throughout that period. Up to two periods' worth of benefits may be combined and redeemed together.

Please note that any accumulated points will be forfeited and cannot be carried forward if the shareholder number changes at any point up to the record date (31 March or 30 September) for reasons including the sale of all shares, use of a securities company's share-lending service, change of registered holder (whether by transfer to a third party or by inheritance), or any other cause.

3. Application procedures

Eligible shareholders will receive the Toyo Premium Yutai Club Guide in early December 2026 (tentative). The Guide explains the products available under the program and how to register on the members-only shareholder website. Shareholders may then register on the website following the instructions in the Guide, and receive benefits commensurate with the points they hold. Shareholders unable to register online may apply by telephone instead, though the range of benefits available through this channel is more limited.

4. Other matters

The exclusive shareholder website, Toyo Premium Yutai Club, is scheduled to launch in December 2026. An overview covering benefit details and the application opening date is also available at the following page: <https://toyo.premium-yutaiclub.jp>

The Company will promptly disclose any future changes to the details of the shareholder benefit program.

<p>Inquiries regarding "Toyo Premium Yutai Club" Toyo Premium Yutai Club Help Desk Telephone: 0120-980-965 Hours of operation: 09:00 to 17:00 (excluding Saturdays, Sundays, and national holidays)</p>
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