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October 30, 2026

News Release

TS TECH Co., Ltd.
Eiji Toba, Representative Director, President
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TS TECH announces establishment of internal investigative committee and postponement of announcement of financial results for the second quarter (first half) of the fiscal year ending March 31, 2027

TS TECH announces the approval by the Board of Directors at its October 30, 2026, of a proposal to establish an internal investigative committee and to postpone the announcement of financial results for the second quarter (first half) of the fiscal year ending March 31, 2027, as outlined below. TS TECH wishes to express its sincere apologies for any concerns raised or inconvenience caused to shareholders, investors, and other stakeholders.

Details

1. Reason for establishment of the internal investigative committee

TS TECH has identified the need to confirm an incident concerning the accounting of inventory and other matters at TST NA Trim, LLC (“TSNT” hereinafter), its consolidated subsidiary in the Americas (“Incident” hereinafter).

After receiving information concerning TSNT’s inventories, the Group’s regional headquarters in the Americas proceeded to interview related parties and check related documents. It also verified the results of a physical inventory conducted at the end of September 2026. The results showed discrepancies between the balances on the books and actual inventory balances, which was reported to TS TECH in October. Currently, there is a need to closely review matters related to recording and valuation of inventories, including the possibility that materials disposed of as waste and inventories with no prospect of use had continued to be recorded as inventories and the possibility that valuation amounts were not adjusted properly.

We reviewed this Incident in consultation with the accounting auditor. However, at this time, various aspects, including the facts of the Incident, the time at which it occurred, the extent of its impact, and the potential existence of similar cases, remain yet to be confirmed. Additionally, the impact of the Incident on TS TECH’s consolidated financial statements for the first half of the fiscal year and other related information has not yet been determined. For these reasons, we have established an internal investigative committee to proceed with the necessary investigation drawing on expert insights.

2. Establishing the internal investigative committee

(1) Purposes of the internal investigative committee

• Investigation to identify the facts of the Incident

• Investigation to identify other cases, if any, similar to the Incident

• Investigation of the impact of the Incident on consolidated financial statements for the first half of the fiscal year and other materials

• Analysis of the factors leading to the Incident

• Recommendation of appropriate response based on the investigation's findings

(2) Composition of the internal investigative committee

To ensure an impartial and expert investigation, two independent Outside Directors (Audit and Supervisory Committee Members) of TS TECH, one outside attorney, and one certified public accountant have been appointed to the internal investigative committee.

Chairperson: Hajime Hayashi (attorney, Independent Outside Director, Audit and Supervisory Committee Member)

Member: Kenichi Naito (Independent Outside Director, Audit and Supervisory Committee Member)

Member: Yasushi Kudo (attorney, Partner, Nagashima Ohno & Tsunematsu)

Member: Yasunori Sato (certified public accountant, Deloitte Tohmatsu LLC)

3. Postponement of announcement of financial results

We have decided to postpone our announcement of financial results for the second quarter (first half) of the fiscal year ending March 31, 2027, originally scheduled for November 13, 2026, due to the time likely to be needed to finalize various materials, including the consolidated financial statements for the first half of the fiscal year, based on the results of the investigation and discussions to confirm matters with our accounting auditor. We will announce the schedule for announcing financial results and other information as soon as possible based on the progress of the investigation.

4. Impact on financial results

The impact of this Incident on financial results for the fiscal year ending March 31, 2027, is currently being assessed. We will announce any impact identified through the investigation by the internal investigative committee as soon as such information becomes available.

5. Future plans

TS TECH is committed to fully cooperating with the internal investigative committee in its efforts to identify and confirm various aspects of the Incident, and we will promptly announce the results of this investigation on receiving the investigation report. Additionally, we will duly implement all appropriate response measures and countermeasures based on the results of the investigation and recommendations from the internal investigative committee.