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March 18, 2026

To Whom It May Concern

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(Securities code: 1885; TSE Prime Market and SSE)
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Notice on Completion of Payment for the Third-Party Allotment of Treasury Shares Regarding Additional Contributions to Share-Based Compensation Plans (BBT/J-ESOP)

TOA CORPORATION (hereinafter the “Company”) hereby announces that today, the payment procedure was completed regarding the disposal of treasury shares through a third-party allotment in connection with additional contributions to the Board Benefit Trust (BBT) and Japanese version of Employee Stock Ownership Plan (J-ESOP), which was resolved at the meeting of the Board of Directors held on February 24, 2026, as described below.

For details, please refer to “Notice on Disposal of Treasury Shares by Third-Party Allotment in Connection with Additional Contributions to Share-Based Compensation Plans (BBT/J-ESOP)” dated February 24, 2026.

Overview of disposal of treasury shares

(1) Number of shares disposed (Note 2):	1,700,000 shares of common stock
(2) Disposal price:	¥4,070 per share
(3) Total disposal amount:	¥6,919,000,000
(4) Disposal method:	Third-party allotment
(5) Disposal recipient (Note 1):	Directors and Executive Officers of the Company Employees of the Company
(6) Application date:	March 18, 2026 (Wednesday)
(7) Payment date:	March 18, 2026 (Wednesday)
(8) Number of treasury shares after disposal:	6,164,380 shares

Notes: 1 As notified in the “Notice on Disposal of Treasury Shares by Third-Party Allotment in Connection with Additional Contributions to Share-Based Compensation Plans (BBT/J-ESOP)” dated February 24, 2026, the formal recipient of the Disposal of Treasury Shares is Custody Bank of Japan, Ltd. (Trust Account E). Custody Bank of Japan, Ltd. (Trust Account E) is the trust account established through the conclusion of trust agreements between the Company and Mizuho Trust & Banking Co., Ltd. with the Company as the trustor and Mizuho Trust & Banking Co., Ltd. as the trustee (and Custody Bank of Japan, Ltd. as the re-trustee). Meanwhile, the Disposal of Treasury

Shares will be conducted in order to provide shares to Directors, etc. and employees based on the performance-linked stock-based remuneration plan, the Board Benefit Trust (BBT) (hereinafter the “BBT Plan”), which applies to Directors of the Company (excluding Directors who are Audit & Supervisory Committee Members and Outside Directors who are not Audit & Supervisory Committee Members; hereinafter the same applies unless otherwise noted) and Executive Officers who are not concurrently serving as Directors (Directors and Executive Officers who are not concurrently serving as Directors are hereinafter collectively referred to as “Directors, etc.”), and on the Japanese version of Employee Stock Ownership Plan (J-ESOP) (hereinafter the “J-ESOP Plan,” together with the BBT Plan, collectively referred to as the “Plans”), which applies to the employees of the Company. It is substantially the same as the allotment of shares to Directors, etc. and employees as consideration for services provided to the Company. Accordingly, Directors, etc. and employees are listed as the disposal recipient.

- 2 Based on the BBT Plan, Directors, etc. will be granted points based on their position, attainment of business results, and other factors. Upon obtaining the beneficiary rights after satisfying certain conditions, Directors, etc. will receive the Company’s shares and cash equivalent to the amount calculated at market value of the Company’s shares (hereinafter the “Company Shares, etc.”) corresponding to the points granted. Accordingly, the number of shares stated above represents the maximum number, and the actual number of the Company Shares, etc. to be delivered to Directors, etc. will vary depending on their position, attainment of business results, and other factors. Based on the J-ESOP Plan, employees will be granted points according to their length of service and other factors. Upon obtaining the beneficiary rights after satisfying certain conditions, employees will receive the Company’s shares corresponding to the points granted. Accordingly, the number of shares stated above represents the maximum number, and the actual number of the Company’s shares to be delivered to employees will vary depending on their length of service and other factors.