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June 19, 2026

Company: TOCALO Co., Ltd.
Representative: Kazuya KOBAYASHI, President and CEO, Representative Director
(Stock Code: 3433 (Prime Market of Tokyo Stock Exchange))
Contact: Hiroshi GOTO, Senior Managing Executive Officer, Director
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Notice Regarding Capital Increase in a Subsidiary and Change in a Specified Subsidiary

TOCALO Co., Ltd. (the Company) hereby announces that it has resolved today to execute a capital increase in its wholly-owned subsidiary, TOCALO USA, Inc. ("TCA"). This capital increase is intended to fund capital expenditures and other activities for the commencement of operations at TOCALO USA-Arizona LLC ("TCA-AZ"), which was established in September 2025 to establish a service framework for major customers in the United States.

In addition, TCA is scheduled to resolve the capital increase for TCA-AZ on June 25, 2026. Upon the completion of this series of capital increase procedures as planned, the amount of TCA-AZ's capital will equal 10% or more of the Company's capital, and TCA-AZ will consequently become a specified subsidiary of the Company.

1. Overview of the Specified Subsidiary

(1) Name	TOCALO USA -Arizona LLC
(2) Location	Chandler City, Maricopa County, State of Arizona, United States
(3) Representative (name and designation)	Yasuki Nakahira, Manager
(4) Business	Surface modification processing for semiconductor manufacturing equipment components etc.
(5) Capital before capital increase	US$ 1 million
(6) Date of establishment	September 2025
(7) Major shareholders and shareholding ratio	TCA 100%
(8) Relationship with the Company	(Capital relationship) The Company will make a 100% investment through TCA, which in turn owns 100% of TCA-AZ. Therefore, TCA-AZ is a sub-subsidiary of the Company. (Personnel relationship) The Company's executive officers will serve concurrently as corporate officers at the subsidiary concerned, and the

	Company's employees are scheduled to be seconded to the subsidiary. (Business relationship) A technology licensing agreement is scheduled to be concluded.
(9) Financial position and operating results for the past three years	
Since the company was recently established, there are no applicable items.	

2. Details of the capital increase

(1) Payment date	June 25, 2026 (Scheduled)
(2) Amount of capital increase	US$ 5 million
(3) Capital after capital increase	US$ 6 million
(4) Ownership ratio after capital increase	TCA: 100%

3. Future outlook

The impact of this matter on the Company's consolidated financial results for the fiscal year ending March 31, 2027, is expected to be immaterial. If any matters requiring disclosure arise in the future, they will be announced promptly.

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