September 25, 2026

To whom it may concern,

Name of company:	Toyobo Co., Ltd.
Name of representative:	Ikuo Takeuchi, President and Representative Director

(Stock code: 3101, Prime Market of the Tokyo Stock Exchange)

Contact:	Godo Sakamoto, General Manager, Corporate Communication Department (TEL +81-6-6348-3044)

Notice regarding the company split (simple and short-form absorption-type split) with a wholly owned subsidiary

Toyobo Co., Ltd. ("the Company") hereby announces that it decided at a meeting of the Board of Directors held on September 25, 2026 to succeed the sales business of Traditional Arabic fabric and other products produced at the Company's Shogawa Plant ("the Business") of its wholly owned subsidiary Toyobo Textile Co., Ltd. ("Toyobo Textile") through an absorption-type split ("the Absorption-type Split").

Since the Absorption-type Split will take the form of a simple and short-form absorption-type split with a wholly owned subsidiary, we have omitted certain disclosure items and content.

1. Purpose of the Absorption-type Split

The Company has been advancing the restructuring of the Shogawa Plant, which is a production and processing base for textiles, including yarn and traditional Arabic fabric. Therefore, the Company has decided to succeed the Business to consolidate the sales divisions related to these products, centralize management resources, and streamline business operations of the Group.

2. Outline of the Absorption-type Split

(1) Absorption-type Split schedule

- A meeting of the Board of Directors that approved the absorption-type split: September 25, 2026
- Signing of the absorption-type split contract: September 28, 2026 (planned)
- Planned effective date of the Absorption-type Split: April 1, 2027 (planned)

The Absorption-type Split will be carried out without seeking approval on the absorption-type split contract at the respective general meeting of shareholders, in accordance with Clause 2, Article 796 of the Companies Act for the Company and Clause 1, Article 784 of the Companies Act for Toyobo Textile Co., Ltd.

(2) Absorption-type Split method

It will be conducted through an absorption-type split with the Company as the succeeding company and Toyobo Textile as the splitting company.

(3) Allocation in the Absorption-type Split

There will be no allocation of shares or others such as money for the Absorption-type Split.

(4) Regarding stock acquisition rights and bonds with stock acquisition rights associated with the Absorption-type Split

There are no applicable matters.

(5) Increase or decrease in capital stock due to the Absorption-type Split

There will be no change in capital stock as a result of the Absorption-type Split.

(6) Rights and obligations to be succeeded by the succeeding company

The Company will succeed the assets, liabilities, and other rights and obligations related to the Business as stipulated in the absorption-type split agreement.

(7) Prospects for fulfillment of obligations

We have determined that there are no issues with the prospects for fulfilling the obligations that the Company and Toyobo Textile are required to fulfill after the effective date of the Absorption-type Split.

3. Outlines of companies involved in the Absorption-type Split

	Succeeding company	Split company
(1) Company name	Toyobo Co., Ltd.	Toyobo Textile Co., Ltd.
(2) Address	1-13-1, Umeda, Kita-ku, Osaka	1-13-1, Umeda, Kita-ku, Osaka
(3) Title and name of representative	Ikuo Takeuchi, President & Representative Director	Takayasu Nagao, President
(4) Business description	Business related to films; life science; environmental and functional materials; and fibers and textiles	Business related to fibers and textiles
(5) Capital stock	51,730 million yen	300 million yen
(6) Date of establishment	June 26, 1914	April 1, 2022
(7) Total number of shares issued	89,048,792 common shares	19,904 common shares
(8) End of each accounting term	March 31	March 31
(9) Principal shareholders and their percentage of stock (as of March 31, 2026)	The Master Trust Bank of Japan, Ltd. (Trust Account): 13.40% Custody Bank of Japan, Ltd. (Trust Account): 8.01% Toyobo Employees Stockholders' Association: 2.59% Toyukai: 2.47%	Toyobo Co., Ltd.: 100%

	STATE STREET BANK AND TRUST COMPANY 505223(Standing proxy: Mizuho Bank, Ltd.): 2.42%	
Financial conditions and business performance in the latest business year		
	Fiscal year ended March 2026 (Consolidated)	Fiscal year ended March 2026 (Non-consolidated)
(10) Net assets	251,995 million yen	10,732 million yen
(11) Total assets	627,667 million yen	22,134 million yen
(12) Net assets per share	2,417.30 yen	539,199.41 yen
(13) Net sales	421,563 million yen	42,216 million yen
(14) Operating profit	27,906 million yen	1,579 million yen
(15) Ordinary profit	22,878 million yen	1,757 million yen
(16) Profit attributable to owners of parent	11,174 million yen	1,198 million yen
(17) Net profit per share	126.65 yen	60,195.34 yen

4. Overview of the business to be succeeded

(1) Content of the business to be succeeded

Sales business of traditional Arabic fabric and other products produced at the Company's Shogawa Plant

(2) Business performance of the business to be succeeded

Net sales: 7,418 million yen (fiscal year ended March 2026)

(3) Items and amounts of assets and liabilities to be succeeded

Assets		Liabilities	
Current assets	1,526 million yen	Current liabilities	5 million yen
Non-current assets	-	Non-current liabilities	-
Total assets	1,526 million yen	Total liabilities	5 million yen

*The above amounts are calculated based on the book value as of March 31, 2026, and the actual amounts of assets and liabilities to be succeeded will reflect any increases or decreases up to the effective date.

5. Situation after the Absorption-type Split

There will be no change in the name, location, title and name of representative, business operations, capital stock or the accounting period of the Company and Toyobo Textile after the Absorption-type Split.

6. Future prospect

Since the Absorption-type Split is a company split conducted between the Company and its wholly owned subsidiary, it will have a minimal impact on the Company's consolidated financial results.