



MEMBERSHIP

May 10, 2024

Company Name: Toshiba Tec Corporation
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(Changes on Previously Disclosed Matters) Notice regarding the Impact of the Conclusion of the Absorption-type Company Split Agreement with RISO Technologies Corporation on the Consolidated Business Results

In the “Notice of Transfer of Inkjet Head Business to RISO KAGAKU CORPORATION via Company Split (Simplified Absorption-Type Company Split)” released on December 22, 2023 (including subsequent corrections and changes (note); the “Previous Timely Disclosure”), Toshiba Tec Corporation (the “Company”) announced (i) that the Company concluded an agreement with RISO KAGAKU CORPORATION (“RISO KAGAKU”) to transfer the inkjet head business of the Company and Tec Precision Co., Ltd. (“TPI”), a wholly-owned subsidiary of the Company, from the Company and TPI to RISO Technologies Corporation (the “Succeeding Company”), which was established by RISO KAGAKU as its wholly-owned subsidiary on April 1, 2024, through the method of a company split (a simplified absorption-type company split for the Company) (collectively, the “Absorption-Type Company Split”), and (ii) that in order to implement the Absorption-Type Company Split, the Company and TPI have entered into an absorption-type company split agreement with the Succeeding Company, respectively.

(Note) Certain updates and changes have been made in the following disclosure documents.

- (i) “(Progress of disclosure matters) Notice of Transfer of Inkjet Head Business to RISO KAGAKU CORPORATION via Company Split (Simplified Absorption-Type Company Split)” released on January 30, 2024
- (ii) “(Progress and changes in disclosure matters) Notice Regarding the Conclusion of the Absorption-Type Company Split Agreement with RISO Technologies Corporation” as released on April 23, 2024

We hereby announce that some of the matters that were previously disclosed in the Previous Timely Disclosure have been changed based on the expected impact of the Absorption-Type Company Split on our consolidated business results for the fiscal year ending March 2025 and thereafter, as detailed below.

The item numbers herein correspond to those in the Previous Timely Disclosure, and unless otherwise defined herein, the definitions of terms used herein are aligned with the meanings specified in the Previous Timely Disclosure. Additionally, in the sections below, items that were previously disclosed in the Previous

Timely Disclosure but have been changed are underlined, and items that have not been changed are omitted.

I. Items that have been changed since the Previous Timely Disclosure

8. Future Outlook

(Before changes)

The impact of the Absorption-Type Company Split on the Company's consolidated business results for the fiscal year ending March 2024 is negligible.

(After changes)

The impact of the Absorption-Type Company Split on the Company's consolidated business results for the fiscal year ending March 2024 is negligible.

The Company expects to record extraordinary income of approximately 5.5 billion yen as a gain on business transfer for the impact of the Absorption-Type Company Split on the Company's consolidated business results for the fiscal year ending March 2025. This extraordinary income has already been factored into the consolidated financial results forecast for the fiscal year ending March 2025 (FY 2024) described in the "Consolidated Financial Results for the Year Ended March 31, 2024 [Japanese GAAP]" separately announced today.

The impact of the Absorption-Type Company Split on the Company's consolidated business results for the fiscal year ending March 2026 and thereafter is expected to be negligible.