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October 2, 2023

Company: TODA CORPORATION

Representative: Seisuke Otani, President and Representative Director

(Securities Code: 1860 TSE Prime Market)

Contact: Toshiyuki Kubodera, General Manager, Financial & IR Div.

(Phone: 03-3535-1357)

Notice Concerning Change of Certified Public Accountant, etc. due to Merger

Pursuant to the provisions of Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act, TODA CORPORATION (the “Company”) hereby announces the change of certified public accountant, etc. who performs audit attestation of the Company as follows.

1. Date of the Change
October 2, 2023

2. Reason for the Change

Seinan Audit Corporation (dissolving audit corporation), the accounting auditor of the Company, merged with SohkenNichiei Audit Corporation (surviving audit corporation) and Nagoya Audit Corporation (dissolving audit corporation) on October 2, 2023, and changed its name to Fujimi Audit Corporation on the same date. As a result, Fujimi Audit Corporation shall be the certified public accountant, etc. to certify the audit of the Company.

3. Outline of the Merged Audit Corporation

(1) Name	Fujimi Audit Corporation
(2) Addresses	Principal office: Tokyo Office 4-4-3 Nihonbashi Muromachi, Chuo-ku, Tokyo Subordinate office: Nagoya Office 3-6-1 Sakae, Naka-ku, Nagoya-shi, Aichi
(3) Corporate Representatives	Koichi Yamada, Representative Partner Osamu Kodaira, Representative Partner Yasuhiro Uozumi, Representative Partner
(4) Status of registration under the Japanese Institute of Certified Public Accountants' registration system for auditing firms of listed companies	Deemed registration pursuant to Article 3, Paragraph 3 of the Supplementary Provisions of the Revised Certified Public Accountants Act.

4. Outline of the Dissolving Audit Corporation

(1) Name	Seinan Audit Corporation
(2) Address	10 th Floor, Aoyama 246 Building 5-6-26 Minami-Aoyama, Minato-ku, Tokyo
(3) Corporate Representative	Osamu Kodaira, Representative Partner
(4) Status of registration under the Japanese Institute of Certified Public Accountants' registration system for auditing firms of listed companies	Deemed registration pursuant to Article 3, Paragraph 3 of the Supplementary Provisions of the Revised Certified Public Accountants Act.