

March 19, 2026  
Tosei Corporation

## Notice regarding Conclusion of Sustainability Linked Loan Agreement with the Hokuriku Bank, Ltd.

Tosei Corporation (Head office: Minato-ku, Tokyo; President and CEO: Seiichiro Yamaguchi; Securities code: 8923, the “Company”) is pleased to announce that it has signed a Sustainability Linked Loan financing agreement (the “Agreement”) with the Hokuriku Bank, Ltd. today.

The Agreement is based on the “Sustainability Linked Loan Framework” (the “Framework”) formulated by the Company in December 2024. The Framework has received a second opinion from Rating and Investment Information, Inc. that it conforms to the “Sustainability Linked Loan Principles (2023)” and the “Expected Elements of Sustainability Linked Loans” of “Green Loan and Sustainability Linked Loan Guidelines (2024).” This is the second time that the Hokuriku Bank, Ltd. has provided financing through this framework.

### ■ Outline of the Agreement

|                                   |                                                                      |
|-----------------------------------|----------------------------------------------------------------------|
| <b>Lender</b>                     | The Hokuriku Bank, Ltd.                                              |
| <b>Loan amount</b>                | Up to 259 million yen                                                |
| <b>Purpose of use of the fund</b> | Purchase of real estate and development                              |
| <b>Date of borrowing</b>          | March 19, 2026                                                       |
| <b>SPTs*</b>                      | Reduce Scope 1 and 2 emissions by 50% by FY2030 (compared to FY2022) |

\* It stands for Sustainability Performance Targets, which are targets related to sustainability activities to solve environmental and social issues.

In the basic policies of its medium-term management plan “Further Evolution 2026,” The Tosei Group is committed to “expanding the provision of solutions to environmental/social issues and promoting sustainability management.” As part of this effort, we will promote decarbonization measures, such as the use of renewable energy and the installation of environmentally friendly equipment, to achieve the SPTs and eventually realize a sustainable society.

### What is Sustainability Linked Loan?

Sustainability Linked Loan is a loan that encourage borrowers to achieve SPTs by setting SPTs as sustainability goals to address environmental and social issues and linking the loan terms to the achievement of the SPTs. Examples of SPTs include reducing greenhouse gas emissions and energy use and improving ESG ratings.

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