

Respond with the Power of Chemistry

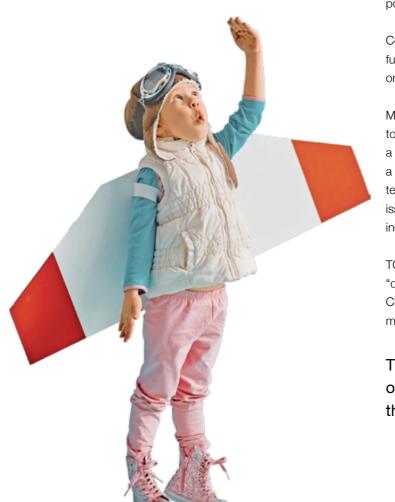


Computers can be made smaller with higher performance and more functions if more transistors can be placed on a microscopic space on a semiconductor chip.

Manufacturers of the cutting-edge semiconductors have been trying to achieve an "atomic-level dreamlike goal" to develop a microscopic circuit which is one hundred-thousandth the width of a human hair, with a view to advancing Al and communication technology, which should become keys to solve serious social issues such as global warming and to expand human dreams including space travel.

TOKYO OHKA KOGYO (hereinafter, "TOK") has worked on realizing "dreams" of the semiconductor industry through the "Power of Chemistry" using its world-leading high purification technology and microprocessing technology cultivated over the years.

TOK will continue to meet expectations of customers and society with the "Power of Chemistry."



Go beyond 27, Jump to the Future !!

With split from foundation that TOK will provide special products which no one can make it,

TOK will evolve different dimension by aiming "The e-Material Global Company $^{\text{\tiny TM}}$ ",

Jump to the Future

by challenging to constant change situation.

Contributing to the development of society as a high-purity chemical manufacturer by delivering high value-added products

In 1936, TOK started as a chemical manufacturer that develops and manufactures high-purity chemicals. Since then, under the management policy since its foundation to "demonstrate an overwhelming presence by mastering technological capabilities even if the market size is small," TOK entered into such fields as high-performance printing materials and panel materials. Since the late 1960's, it has grown as a chemical manufacturer that provides microprocessing materials such as photoresists that play a key role in the semiconductor manufacturing process, together with domestic and overseas semiconductor and electronics industries.

Establishment~1967

Built a foundation based on high purification technology

Started production of high-purity "caustic potash" that supported the "coal industry," one of the pillars of the post-war recovery

In 1936, TOK became the first Japanese company to produce caustic potash (potassium hydroxide) which was cheaper than and superior to imported ones. After the world war 2. TOK, as the only domestic manufacturer, preferentially received electricity supply that was often scarce at that time and produced refined caustic potash as electrolyte for batteries used in hard hat lights for coal miners, as an alternative to hazardous sulfuric acid. TOK further honed its refining technology and started exporting the "world's highest-purity" potassium hydroxide to the world in 1964.



Contributed to the explosive proliferation of "TVs" with "Ohkaseal" high-purity potassium silicate

Developed made-in-Japan CRT phosphor bonding which received a high evaluation from overseas top brand manufacturers including RCA (the U.S.) and Phillips (the Netherlands).



1968~1979

Entered into the semiconductor manufacturing field

In 1968, TOK developed "Ohkalight," cyclized rubber-based photosensitive resin. Based on that technology, TOK developed "OMR-81" and made a full-scale entry into the semiconductor manufacturing field to become known as "TOK, the photoresists specialist."



Entered into the LCD manufacturing field

1980~1999

Amid the intensifying market competition in the semiconductor industry, TOK focused on sophistication of microprocessing technology in response to demand for more efficient and higher performance products, and also launched the Equipment Business to enter into new fields including liquid crystal-related products.

2000~Present

"Expansion" of business and "deepening" of technology

TOK meets expectations of customers and society with the power of chemistry by deepening its core technologies with an aim to continue to deliver products corresponding to the sophisticated semiconductors and related manufacturing technologies in a timely manner while expanding its business into markets in which it can take advantage of its core technologies, high purification technology and microprocessing technology.

(2003) Negative tone photoresistive permanent film [TMMF series] Permanent film-type photoresists used in forming structures in high-frequency devices, etc.

(1991)LCD color filter manufacturing pigment dispersiontype negative photoresist [CFPR] Became the first company to adopt "pigment dispersion method" which later became a mainstream in the field

(1989)Large-substrate coater line[TR25000]

"Coat & Spin method" developed by TOK became a mainstre

(1975)Non-metal resist developing solution[NMD-3] TOK's concentration setting to maintain the optimal sensitivity became the global de facto standard

(1968) Negative tone photoresist for semiconductors [OMR-81] Adopted by domestic and overseas manufacturers as the cutting-edge photoresists with superior adh

(1971)Synthetic rubber photoresist[OMR-83]

Remained as a mainstream photoresist for semiconductor manufacturing until 1979

• (1972)Positive tone photoresist for semiconductors[OFPR series]

The first domestic positive tone photoresist for semiconductor in Japan.

(1997)KrF chemically-amplified positive tone photoresist [TDUR-P015] Adopted worldwide and became the de facto standard of this type of photos

(2001)ArF positive tone photoresist [TARF-P series]

Maintained the world's top-level share in photoresists for the cutting-edge semiconductor manufacturing process

(2018) EUV (Extreme Ultra violet)



photoresist[EUVR series] Cutting-edge photoresists adopted for full-scale

Expansion of business

Deepening of technology





Photo courtesy of @NEC

NEC9801 released



TOK's business fields and main products

Present

Offering to a full line-up of products,

utilizing the world's most advanced microfabrication technology

TOK Group is a long-established photoresist manufacturer and one of its strengths is its full line-up of products that boast the world's leading market share, including photoresists for EUV/ArF/KrF in the advanced field and g/i-line photoresists in the legacy field. We provide a wide range of materials for the manufacture of a variety of cutting-edge electronic devices, particularly in the semiconductor manufacturing field, where rapidly innovating technology is progressing.

Semiconductor Manufacturing Field

Various chemicals including photoresists, the TOK Group's core products, are used in forming fine wiring and transistors inside semiconductor chips. The TOK group holds a leading market share in semiconductor photoresists in the world.



g-line/i-line Photoresists

KrF Excimer Laser Photoresists ArF Excimer Laser Photoresists

EUV (Extreme Ultraviolet)
Photoresists

EB (Electron Beam) Photoresists

Diffusing Agents

Materials for Cover Coat

Interlayer Insulating Film

=

Directed Self-Assembly Materials (DSA)

High-Purity Chemicals

High-Purity Chemicals Field

High purification and its control technologies that we have honed since our founding are leveraged in the manufacturing of high-performance chemicals that are essential for semiconductor manufacturing, etc.



Developing Solution

Thinner

Image Sensor/MEMS Manufacturing Field

The TOK Group's various products contribute to manufacturing more compact and sophisticated electronic devices including image sensors, key components of smartphone cameras, and BAW filters that is part of antenna.



Materials for Photosensitiv Permanent Films

Resists for Micro Lens

Lift-off Resists

High-Purity Chemicals

*MEMS: Micro Electro Mechanical Systems

Semiconductor Packaging Manufacturing Field

Semiconductor manufacturing consists of two processes: a front-end process in which electric circuits including fine transistors are formed, and a backend process in which semiconductor chips formed in the front-end process are sealed to protect from external shocks and wiring to connect with other electronic components is formed.

The TOK Group's various photoresists and high-purity chemicals also contribute to the evolution of the back-end process of semiconductor manufacturing.



Bump Photoresists

Photoresists for RDL

High-Purity Chemicals

New Business Field

We are working to create new values leveraging our core high purification and microprocessing technologies accumulated over the years, in collaboration with domestic and overseas companies, universities, and research institutions.



Panel Manufacturing Field

Microprocessing technology honed in the semiconductor manufacturing field is also leveraged in the manufacturing of LCD and OLED displays.



TFT Resists

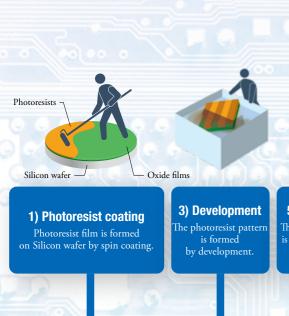
Resists for Color Filters

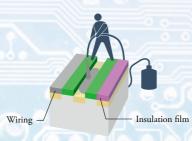
Resists for Organic EL

Transparent Materials

Semiconductor manufacturing processes and major products

The TOK Group's products are used in nearly all processes of semiconductor manufacturing.







12-2) Wireless bonding

5) Photoresist cleaning

7) Formation of insulation film and wiring

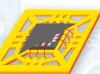
The wirings that made by aluminum or copper and the insulating films is formed by dry or wet process.

9) Completion o an integrated circuit

Multiple ICs are created on wafer surface using microprocessing technology.







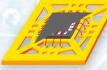
Semiconductor manufacturing flow

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Front-end Process

Process of making integrated circuits on a silicon thin disk that called wafer, and manufacturing semiconductor chips.

Back-end Process



14) Molding (Resin seal)

2) Exposure

Circuit design of photomask is transferred to coated photoresist film by irradiation of light.

4) Etching

Remove the under layer using the photoresist pattern as a protective film.

6) Formation of a semiconductor field

The diffusing agent is coated o form a semiconductor field after baking process.

8) Formation of integra ted circuits

ICs are formed by repeating The processes (1) through (7)

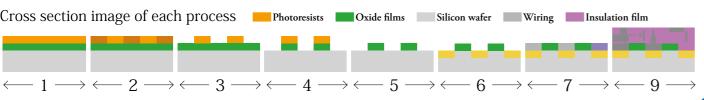
10) Dicing of wafers

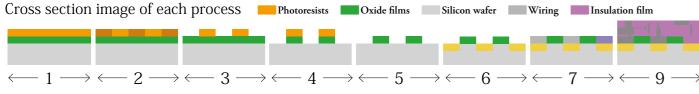












To realize TOK's vision Present ~ Future

Contributing to the realizing a sustainable and abundant society by responding with the power of chemistry

Since its founding, the TOK Group has always focused on "high purity" chemicals and done its best to put into practice its four management principles, evolving along the way. We will continue to follow that path and aim to further grow as a "company meeting expectations of customers and society with the power of chemistry."

The TOK Group is propelling a long-term vision for 2030 called "tok Vision 2030" that was made by backcasting process considering future business activity. The TOK Group will contribute to creating value in the future through Electronic Material such as the photoresist that is key raw materials in manufacturing semiconductor that create new value, including smartphones, autonomous driving, and remote medical.

Management Principles

- Create a frank and open-minded business culture
- Continue efforts to enhance our technology
- Raise the quality levels of our products
- Contribute to society

Management Vision

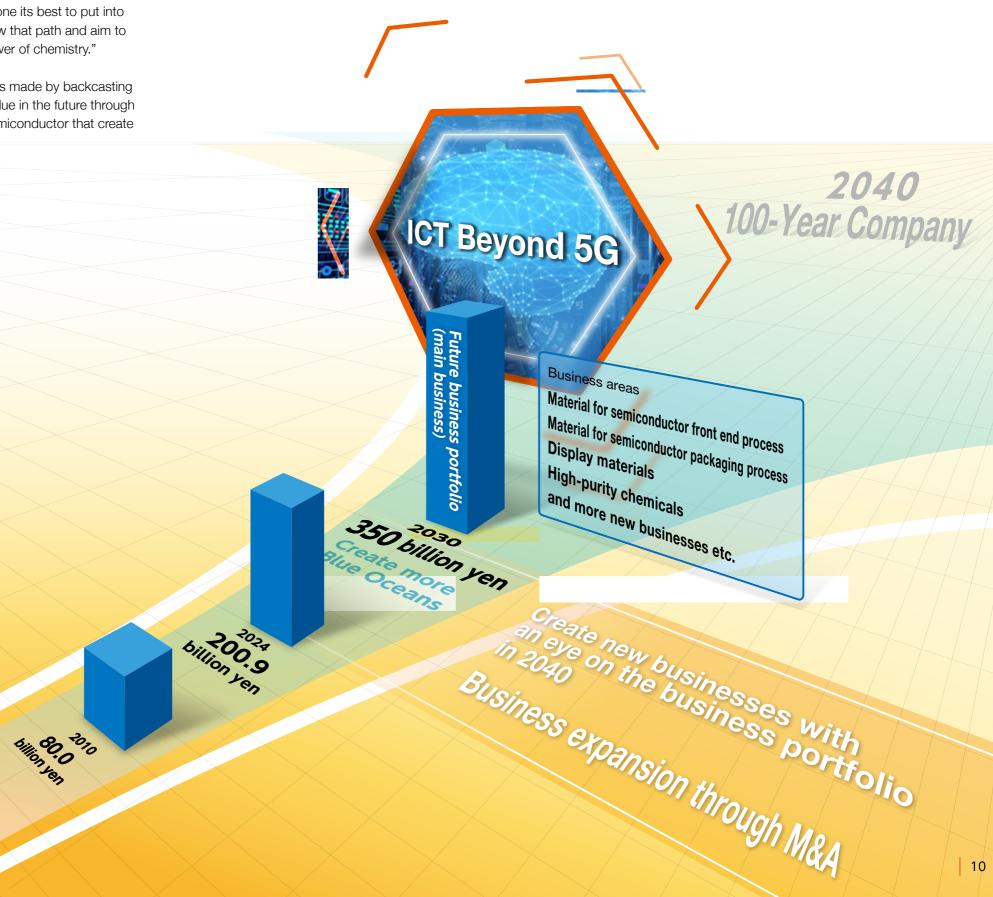
"The e-Material Global Company" contributing to a sustainable future through Chemistry

tok Vision 2030: Overarching Aspiration

- Provide innovation that inspires customers
- Earn trust from stakeholders worldwide
- Provide new added value that inspires customers
- Sustained growth in corporate value with conscious of contributing to the SDGs
- All employees can work lively with pride

Company-Wide Strategies*

- (1) Create and strengthen a safe and secure work environment where every employee can feel comfortable both physically and mentally
- (2) Build a robust supply chain
- (3) Deepen customer relationship and expand customer base through enhanced marketing capabilities
- (4) Pursue cutting-edge technologies and develop unique technologies for the TOK Group
- (5) Establish a financial foundation to support long-term R&D and stable production
- (6) Establish a digital infrastructure aimed at creating new value
- (7) Foster a corporate culture that contributes to SDGs



^{*}tok Medium-Term Plan 2027(FY2025-FY2027)

Strategy of building close relationships with customers through "the trinity" Close collaboration between R&D, manufacturing,

and sales and "high quality products" to meet increasingly challenging expectations from customers

Semiconductors cover a wide variety of products including logic, memory, and image sensors and continue to advance rapidly. In addition, the semiconductor manufacturing process varies depending on customers and the product type. Accordingly, we are required to promptly deliver chemicals, including photoresists and clean solutions, optimized for design and manufacturing process of semiconductors.

To make it possible, we must fully understand what customers need. It is also important to ensure to meet customers' requests on improvement of product quality which has been becoming more sophisticated year by year.

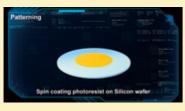
In order to achieve this, it is essential to have "The trinity collaboration" between R&D, manufacturing and sales, and the TOK Group is strengthening its "R&D" function at its main overseas manufacturing bases, in addition to its main development base, the TOK Technology and Innovation Center (TTIC) (p13-14), as well as its "Manufacturing" function by establishing an extensive manufacturing and inspection system, and is also strengthening its "R&D" function at its main overseas manufacturing bases. The Group is also strengthening its "Manufacturing" function by establishing a well-developed manufacturing and inspection system, and is building a system to meet customers' requests adequately and promptly.

Thorough quality control 1

"Same level" of inspection.

Photoresist undergoes repeated inspections at each stage of the production process, including "input and mixing of raw materials", "adjustment and filtration of intermediate products" and "filling and packaging of products". For example, in the final stage of the product process, the characteristics of the photoresist are inspected in manufacturing facilities and environments that are "at the same level" as those used in the manufacture of semiconductors at the customer's site, to ensure that the characteristics are at the level required by the customer.

The TOK Group has also established a strict quality control system at each of its production sites in order to meet the demands for improved product quality, which are becoming increasingly sophisticated.



Manufacturing by the TOK Group

The TOK Group's manufacturing is based on the solid technical skills supported by the frank and open-minded corporate culture enabling "collaboration across any boundaries if necessary".

Thorough quality control 2

Thorough eliminate contamination

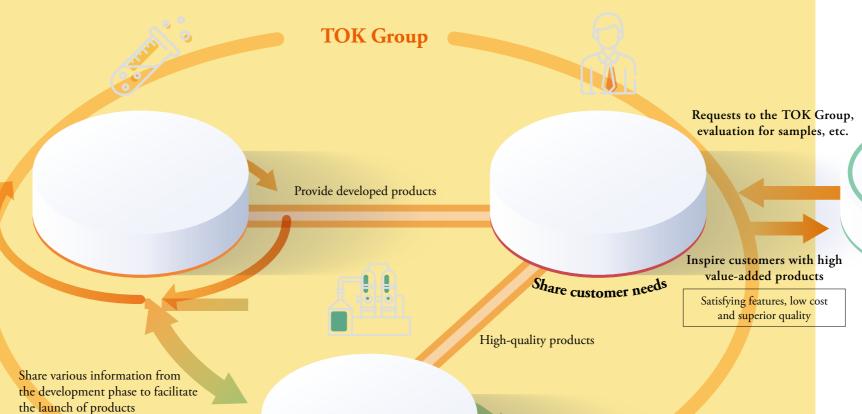
Our biggest concern in the manufacturing process is contamination. It is absolutely unacceptable to click a knock-type ballpoint pen inside a clean room. In the manufacturing sites of the cutting-edge semiconductors with the minimum linewidth of 10nm, contamination such as "one drop of coffee in a 50-meter Olympic size swimming pool" is not allowed.

In order to meet these stringent requirements, TOK's manufacturing sites are strengthening and thoroughly implementing measures both in terms of equipment, such as various filtration systems and the installation of clean rooms at the highest level, and in terms of employ-



Example of a filtration process (filtering)

Customer



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Promotion of global strategy

"To deliver the best products and service to local customers promptly at any site around the world"

The TOK Group has expanded globally as the market structure changes, and the overseas sales ratio now exceeds 75% every year. In our overseas sites, locally hired employees have been showing steady improvement in their skills year by year under the adequate training system, and more and more overseas subsidiaries are actively promoting excellent human capital, even for executive positions, to delegate management functions.

In order to "deliver the best products and service to local customers promptly at any site around the world," with the level of difficulty in developing products increasing every year, the TOK Group is working to further strengthen collaboration within the Group and develop global personnel.

TOKYO OHKA KOGYO CO., LTD. Europe Branch TOKYO OHKA KOGYO AMERICA, INC. TOKCCAZ,LLC. TOK ADVANCED MATERIALS CO., LTD. TOKYO OHKA KOGYO CO., LTD. (Headquarter) TOK CHINA CO., LTD. TOK TAIWAN CO.,LTD. TOKYO OHKA KOGYO CO., LTD. Singapore Office

R&D sites of the TOK Group





TOK Technology and Innovation Center (TTIC) TOKYO OHKA KOGYO AMERICA, INC.

Since its founding, employees have been the greatest asset of the TOK Group. The Company's human capital policy is based

Human capital development at the TOK Group

on the following "five principles," derived from its long-held philosophy that "human capital are a company asset.": "Business always starts with people," "Any discrimination is strictly prohibited," "Ensure fair and equal compensation," "Educate personnel and promote creativity," and "Personnel systems emphasizing and ensuring transparency."

And, the TOK Group is focusing on the development of human capital who is "Strengthen human capital who can perform research, make decisions, and take actions on their own initiative". Under the active participation of the administration, TOK Group is creating a curriculum that can learn new and gain various experiences through employee training.

Overseas sales ratio 16.2% Domestic Overseas 17.4% 17.8% 83.8% 82.6% 82.2% 2024/12 200.9billion yen 2023/12 162.2billion yen 2022/12 175.4billion yen

















Aso Kumamoto Site







TOK ADVANCED MATERIALS CO., LTD. (KOREA

Creation of new social value

Top-level technological capabilities cultivated are utilised to reduce risks associated with business activities and to solve social issues facing humanity.

United Nation's "2030 Agenda" appealing for "End poverty in all its forms everywhere" encourages companies to tackle serious issues faced by the earth and human race as "business opportunities" if there are any fields in which they could apply their comprehensive strengths including human capital, technologies, and capital to solve the issues.

We agree with the idea of "tackling issues (risks) and utilizing them in business" and are striving to reduce environmental burden and other risks resulting from the TOK Group's activities with SDGs as guidelines. At the same time, we also focus on the development of new products/technologies that may lead to creation of new social value by utilizing our cultivated technological capabilities.

SUSTAINABLE GOALS



















Ascertain risks and opportunities

TOK strives to reduce its environmental impact and improve the efficiency of its production system through a centralized management system at all sites.

As part of our long-term vision outlined in "tok Vision 2030" (p.9), we have identified key focus areas such as "Contributing to the Global Environment with a View Toward a Sustainable Future" and "Fostering the Development of the Semiconductor Ecosystem." In cooperation with our business partners, we are promoting initiatives including the appropriate management of chemical substances and the pursuit of carbon neutrality, with the aim of supporting sustainable business practices.

- ■Appropriate management of chemicals: All sites implement production activities in accordance with ISO 14001 environmental management. Responsible Care activities ensure the proper management of chemical substances throughout the supply chain.
- ■Toward Realization of Carbon Neutrality: TOK strive to accurately assess the environmental impact throughout the supply chain, and promote further energy savings in manufacturing facilities, equipment and logistics, as well as the greening of electricity at our main sites.

Responsible Care activities

Japan Chemical Industry Association https://www.nikkakyo.org/

Responsible Care®

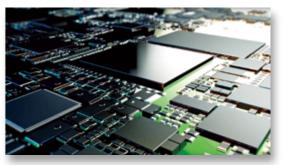
Ascertain risks and opportunities



Holds the world's top class in photoresists for "power semiconductors" that enhance energy-saving effects

Power semiconductors are used to control integrated circuits (LSI), which is the brain of a PC, to control motor driving and battery charging of the products incorporating LSI, and the improvement in its performance enhances energy-saving effects.

The TOK Group also develops and supplies its own photoresists (for g-line and i-line), which are indispensable for these semiconductors, which are said to hold the key to EV innovation. The TOK Group's core technologies, such as high purity and microfabrication, play an important role in raising the environmental value of end products "behind the scenes" in this way.



Message from the President

As "The e-Material Global Company™,"

TOK aim to create an impact on society

while ensuring the sustained growth

of the semiconductor and electronics industries overall

The semiconductor technology essential to today's society has the potential not only huge economic spillover effects through utilizing by diverse users in electronics industry and other fields but also having potential of giving prosperous future for all humanity.

For example, global semiconductor market is record high by demand increase in gnerative AI. It is expected to grow 1 trillion USD market size by revolution and adoption of self-driving technology.

Generative AI also faces great expectations as for serving "seeds of future happiness" by enriching the future of humanity through office work automation and efficiency, enhancing employee's creativity and motivation, reducing workplace accidents, accelerating the development of new medications, and improving cybersecurity. TOK will focus on further technological development and stable supplies as a global leader in the manufacture of the state-of-the-art semiconductor materials which are essential to the progress of innovative ICT technologies, which are the keys to the growth in social and economic value.

Although semiconductors for generative AI can serve as "seeds of future happiness", they face the tradeoff barrier about association with large power consumption. However, as we have done in past, "regardless any difficulties are existed, we will challenge to develop products which are useful for society and competitor would not take, (ideal at foundation) " which are technological company's spilit and we will continue to challenge higher level of "co-exist of characteristic and power efficiency" by "power of chemical = prouding world best microfabrication technology and high purity technology"

TOK found in 1936 as realization of domestic production of "High purity Caustic Potash" and started domestic production of Ohka Seal (potasium sillicate) in 1955, we heavily supported to cost down which was key factor of television popularization. Since then, we bulit strong partneship with domestic electrical industory.

TOK is confident that no matter how much the global semiconductor market grows, stimulation of the Japanese electronics industry, as users of semiconductors, will be essential to true ripple effects and new growth in the economy of Japan. As a company with a management vision, "The e-Material Global CompanyTM" ("e" stands for electronics), TOK will aim to continue making an impact on society through sustained growth along with semiconductor suppliers and the electronics industry.

To realize the "TOK Vision (p18-p19)", TOK is currently deploying growth strategies based on series mid-term plan, consiting from Hop, Step, and Jump. TOK Medium-Term Plan 2027 identifies the new theme, "Go beyond 27, Jump to the Future!!". It is said that when we can conquer the most difficult Step in triple jump as "connecting role", largely record breaking is expected. The company will overcome any barrier through rifecta (p11-p12) of "R&D", "Production" and "Sales" towards for best landing spot.



Corporate Outline



Company Name: TOKYO OHKA KOGYO CO., LTD.

Established: 25 October 1940

Headquarters: 150 Nakamaruko, Nakahara-ku, Kawasaki,

Kanagawa 211-0012 Japan

Paid-in Capital: ¥14,640,448,000 (as of 31 December, 2024)

Accounting Period: January 1 to December 31

Number of Employees: 1,996 (Consolidated/fiscal year ended 31 December, 2024)
*Excluding seconded employees and contract workers

Executives & Corporate Auditors

The Board of Directors

Representative Director, President

Director

Director

Director

Kosuke Doi

Director

Hirotaka Yamamoto

Outside Director

Hisashi Ando

Directors, Who Are Audit and Supervisory Committee Members

Director (Standing Audit and Supervisory Committee Member)

Outside Director (Audit and Supervisory Committee Member)

Outside Director (Audit and Supervisory Committee Member)

Ayako Ikeda

Outside Director (Audit and Supervisory Committee Member)

Isao Nakajima

Officers

Chief Executive Officer Noriaki Taneichi * Senior Managing Executive Officer Kosuke Doi * Managing Executive Officer Gitae Kim Executive Officer Hirotaka Yamamoto * Executive Officer Naoki Watanabe Executive Officer Katsumi Ohmori * Executive Officer Okikuni Takase Executive Officer Shoji Otaka Executive Officer Yuichi Honma Executive Officer Shinichi Isogai Executive Officer Shogo Ishihara Executive Officer Naoki Tatsuno Executive Officer Kazuyuki Shiotani Executive Officer Atsushi Sawano Executive Officer Motoko Samezawa * concurrently serving as directors

(as of 1 July, 2025)

Global Network

Sites in Japan

☐TOK Technology and Innovation Center (TTIC) 1590 Tabata, Samukawa-machi, Koza-gun, Kanagawa 253-0114 TEL. 0467-75-2151 (Rep.)

☐Koriyama Plant

1-23 Machiikedai, Koriyama-shi, Fukushima 963-0215 TEL. 024-959-6911 (Rep.)

☐Utsunomiya Plant

21-5 Kiyohara Kogyo Danchi, Utsunomiya-shi, Tochigi 321-3231 TEL. 028-667-3711 (Rep.)

☐Kumagaya Plant

823-8 Kamibayashi, Miizugahara, Kumagaya-shi, Saitama 360-0844 TEL. 048-533-1171 (Rep.)

☐Gotemba Plant

1-1 Komakado, Gotemba-shi, Shizuoka 412-0038 TEL. 0550-87-3003 (Rep.)

☐Aso Plant

4454-1 Miyaji, Ichinomiya-machi, Aso-shi, Kumamoto 869-2612 TEL. 0967-22-4411 (Rep.)

Aso Kumamoto Site

987-2, Ninohigashioki, Kyokushikawabe, Kikuchi City, Kumamoto 869-1205 TEL. 0968-41-7220 (Rep.)

Distribution control center

4-1-1 Kamigo, Ebina-shi, Kanagawa 243-0434

TEL.046-235-2821 (Rep.)

Overseas offices

☐TOKYO OHKA KOGYO CO., LTD. Singapore Office 8 Eu Tong Sen Street, #21-91, The Central, 059818, Singapore TEL. +65-62261485

☐TOKYO OHKA KOGYO CO., LTD. Europe Branch Polarisavenue 11, 2132 JH Hoofddorp, The Netherlands TEL. +31(0)23-205-2623

Subsidiaries and affiliates

OHKA SERVICE CO., LTD. (Established May 1986)

150 Nakamaruko, Nakahara-ku, Kawasaki, Kanagawa 211-0012, JAPAN TEL.044-435-3117

Business: Insurance agent service

TOK ENGINEERING CO., LTD. (Established October 1992)

150 Nakamaruko, Nakahara-ku, Kawasaki, Kanagawa 211-0012, JAPAN TEL.044-435-3113

Business: Manufacture and sales of auto chemical supply machines

TOKYO OHKA KOGYO AMERICA, INC. (Established April 1989) 4600 NE Brookwood Parkway, Hillsboro Oregon 97124, U.S.A.

TEL. +1-503-693-7711

Business: Manufacture and sales of photoresists, and development, manufacture and sales of photoresists-related chemicals

TOK TAIWAN CO., LTD. (Established January 1998)

4F., No.95, Beida Rd., East Dist., Hsinchu City 30044, TAIWAN

TEL. +886-3-534-5953

Business: Manufacture and sales of photoresists, and development, manufacture and sales of photoresists-related chemicals

TOK ADVANCED MATERIALS CO., LTD. (Established August 2012)

45, Cheomdan-Daero 60Beon-Gil, Yeonsu-Gu, Incheon, 21990, Republic of Korea

TEL. +82-32-850-2000

 $Business:\ Development,\ manufacture,\ and\ sales\ of\ photoresists\ and\ related\ chemicals$

TOK CHINA CO., LTD. (Established January 2021)

703B, GIFC.1438 Hongqiao Road. ChangNing District, Shanghai, CHINA

TEL. +86-21-5840-8800

Business: Sales of photoresists for semiconductors and flat panel displays and photoresist-related high-purity chemicals

☐TOKCCAZ, LLC.(Established May 2022)

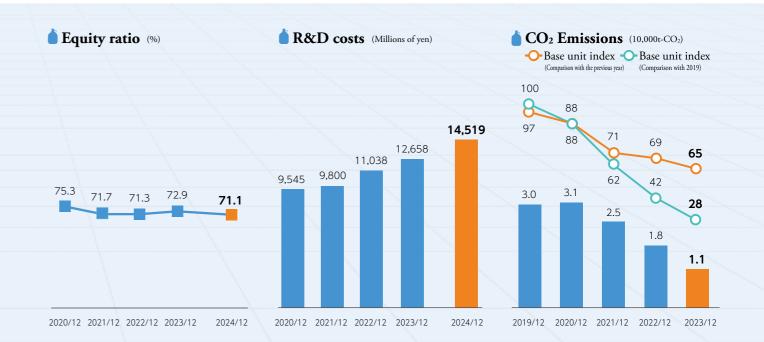
1 West Deer Valley, Suite 206, Phoenix, Arizona 85027, U.S.A.

TEL. +1-623-231-7553

Business: Sales of photoresists for semiconductors and photoresist-related high-purity chemicals in United States

(as of 1







150Nakamaruko, Nakahara-ku, Kawasaki-shi, Kanagawa, 211-0012, JAPAN TEL.+81-44-435-3000 (Rep.)

https://www.tok.co.jp/eng