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#59862

Date: September 30, 2026

Subject: Adjusted Toro Corporation - Further Adjustment
Adjusted Option Symbol: TORO1
Date: 10/09/2026

Adjusted Toro Corporation options were adjusted on May 4, 2026 (See OCC Information Memo #58854). The new deliverable became 1) 100 Toro Corporation (TORO) Common Shares and 2) \$90.00 Cash.

Toro Corporation (TORO) has announced a distribution of (New) AI OKTO Corporation (AIOK) Common Shares. The distribution ratio is 0.125 of an AIOK share for each TORO share held. The record date is October 1, 2026; the payable date is October 8, 2026. The ex-distribution date is October 9, 2026. Cash will be paid in lieu of fractional AIOK shares.

AI OKTO Corporation Common Shares will begin trading on NASDAQ under the trading symbol "AIOK" on October 9, 2026.

Adjusted TORO1 options are expected to be further adjusted to reflect the spinoff as described below:

Contract Adjustment

Effective Date: October 9, 2026

Option Symbol: TORO1 remains TORO1

Strike Prices: No Change

Number of Contracts: No Change

Multiplier: 100 (e.g., a premium of 1.50 yields \$150; a strike of 5.00 yields \$500.00)

New Deliverable Per Contract:

- 1) 100 Toro Corporation (TORO) Common Shares
- 2) 12 (New) AI OKTO Corporation (AIOK) Common Shares
- 3) Cash in lieu of 0.5 fractional AIOK Common Shares
- 4) \$90.00 Cash (\$0.90 x 100)

Note: Once determined, the cash in lieu of fractional share portion of the option deliverable will remain fixed and will not vary with price changes of any security.

Settlement**Allocation:**

TORO: 95%

AIOK: 5%

CUSIPs:

TORO: Y8900D108

AIOK: Y2258E107

THE SETTLEMENT ALLOCATION OF THE TOTAL STRIKE PRICE AMOUNT IS BEING PROVIDED SOLELY FOR THE PURPOSE OF THE INTERFACE BETWEEN OCC AND THE NATIONAL SECURITY CLEARING CORPORATION (NSCC), AND IS NOT INTENDED TO BE USED FOR ANY OTHER PURPOSE, TRANSACTION OR CUSTOMER ACCOUNT STATEMENTS.

Pricing

Until the cash in lieu amount is determined, the underlying price for TORO1 will be determined as follows:

$$\text{TORO1} = \text{TORO} + 0.125 (\text{AIOK}) + 0.90$$

Delayed Settlement

The TORO and AIOK components of the TORO1 deliverable will settle through National Securities Clearing Corporation (NSCC). OCC will delay settlement of the cash portion of the TORO1 deliverable until the cash in lieu of fractional AIOK Common Shares is determined. Upon determination of the cash in lieu amount, OCC will require Put exercisers and Call assignees to deliver the appropriate cash amount.

Disclaimer

This Information Memo provides an unofficial summary of the terms of corporate events affecting listed options or futures prepared for the convenience of market participants. OCC accepts no responsibility for the accuracy or completeness of the summary, particularly for information which may be relevant to investment decisions. Option or futures investors should independently ascertain and evaluate all information concerning this corporate event(s).

The determination to adjust options and futures and the nature of any adjustment is made by OCC pursuant to Chapter 28 (XXVIII) of OCC's Rules. For both options and futures, each adjustment decision is made on a case by case basis. Adjustment decisions are based on information available at the time and are subject to change as additional information becomes available or if there are material changes to the terms of the corporate event(s) occasioning the adjustment.

ALL CLEARING MEMBERS ARE REQUESTED TO IMMEDIATELY ADVISE ALL BRANCH OFFICES AND CORRESPONDENTS ON THE ABOVE.

For questions regarding this memo, please email the Investor Education team at options@theocc.com. Clearing Member Firms of OCC may contact Member Services at 1-800-544-6091 or, within Canada, at 1-800-424-7320, or email memberservices@theocc.com.