DISCLAIMER: This English document is translated using a machine translation. You may use this for reference purposes only, fully understanding that it may include inaccurate translations. It is your sole responsibility if you rely not on the Japanese original but on this translation.

November 10, 2026

To whom it may concern

Company name: Toranvia Co.,Ltd.
Representative: Yoshiaki Fukushima, President,Representative Director
(Securities Code: 545A, TSE Prime Market)
Inquiries: Masayo Sunaga, Director,General Manager, Planning Div.
(TEL: +81-3-6702-0051)

Notice Concerning Extraordinary Closing of Accounts and Dividends of Surplus (Interim Dividend)

Toranvia Co.,Ltd. (the "Company") hereby announces that, at a meeting of the Board of Directors held on November 10, 2026, the Company resolved to approve the extraordinary financial statements with an extraordinary closing date of September 30, 2026 and to distribute dividends of surplus (interim dividend) with a record date of September 30, 2026, as detailed below.

1. Extraordinary closing of accounts

An extraordinary closing of accounts was made on September 30, 2026 to include the profit and loss for the period from April 1, 2026 to September 30, 2026 in the Company's distributable amount (retained earnings).

(1) Extraordinary closing date

September 30, 2026

(2) Summary of non-consolidated extraordinary financial statements

(Unit: millions of yen)

Period	Items	Amount
As of September 30, 2026	Total Assets	26,341
	Total net assets	26,053
	Retained earnings	985
From April 1, 2026 to September 30, 2026	Net sales	578
	Operating profit	54
	Ordinary profit	1,058
	Net profit for the extraordinary period	985

2. Dividends of surplus

(1) Details of the interim dividend

	Determined amount	Most recent dividend forecast (Announced on August 12, 2026)
Record date	September 30, 2026	Same as left
Dividend per share	20.00 yen	-
Total amount of dividends	798 million yen	-
Effective date	December 7, 2026	-
Source of dividends	Retained earnings	-

(2) Reason

The Company recognizes the return of profits to shareholders as one of its top management priorities, and its basic policy is to pay stable and continuous dividends while securing internal reserves necessary for strengthening its financial position and future business development.

In comprehensive consideration of this policy and the Company's performance for the current fiscal year, the Company has decided to pay an interim dividend of 20.00 yen per share for the fiscal year ending March 2027.

(3) Details of the annual dividend forecast

	Dividend per share Second quarter-end	Dividend per share Fiscal year-end	Dividend per share Annual
Previously announced forecasts	-	-	40.00 yen
Current forecast	-	20.00 yen	40.00 yen
Actual results for the current fiscal year	20.00 yen	-	-

3. Impact on business performance

There is no impact on the consolidated results for the fiscal year ending March 2027 from the extraordinary closing of accounts and the dividends of surplus (interim dividend).