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November 10, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Toranvia Co.,Ltd.
Listing: Tokyo Stock Exchange
Securities code: 545A
URL: https://www.toranvia.co.jp/
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Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: December 7, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None A video explanation of financial results will be released on the Company's website (scheduled for November 17, 2026)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	15,948	-	1,269	-	1,291	-	704	-
September 30, 2025	-	-	-	-	-	-	-	-

Note: Comprehensive income For the six months ended September 30, 2026: ¥770 million [-%]
For the six months ended September 30, 2025: ¥- million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	17.65	-
September 30, 2025	-	-

Note: Since the Company was established on April 1, 2026 through a joint share transfer, there are no results for the interim of the previous year or the percentage change for the interim of the previous year.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	31,870	25,505	79.9	637.97
March 31, 2026	-	-	-	-

Reference: Equity
As of September 30, 2026: ¥25,479 million
As of March 31, 2026: ¥- million

Note: The Company was established on April 1, 2026 through a joint share transfer, so there are no results for the previous fiscal year.

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	-	-	-	-
Fiscal year ending March 31, 2027	-	20.00			
Fiscal year ending March 31, 2027 (Forecast)				20.00	40.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

2. The Company was established on April 1, 2026 through a joint share transfer, so there are no results for the previous fiscal year.

3. Forecast of consolidated financial results for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	32,800	-	3,600	-	3,622	-	2,430	-	60.84

Note: Revisions to the earnings forecasts most recently announced: None

2. Since the Company was established on April 1, 2026 through a joint share transfer, there is no change from the previous fiscal year.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 4 companies (TOHO SYSTEM SCIENCE CO., LTD.・R&D COMPUTER CO.,LTD.・infree Corp.・Technigate Co.,Ltd.)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement
(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
(ii) Changes in accounting policies due to other reasons: None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

(4) Number of issued shares (common shares)
(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	39,940,609 shares
As of March 31, 2026	- shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	1,779 shares
As of March 31, 2026	- shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended September 30, 2026	39,939,096 shares
Six months ended September 30, 2025	- shares

Note: Since the Company was established on April 1, 2026 through a joint share transfer, there are no results for the previous fiscal year or the interim of the previous year.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Qualitative Information on the Interim Financial Results (4) Explanation of Forward-Looking Information such as Consolidated Earnings Forecasts."

In addition, at this time, the allocation of acquisition costs (PPA) associated with the conversion to a holding company has not been completed, and the impact on the results of the current fiscal year is under scrutiny. In the future, if the impact becomes clear and it becomes necessary to revise the earnings forecast, we will promptly disclose it.

(Method of accessing the contents of the financial results briefing)

On November 17, 2026, the financial results briefing materials and financial results briefing videos will be posted on the Company's website.

(Medium-Term Management Plan)

We have formulated our medium-term management plan, TRV Vision 500, and announced it today.

Semi-annual consolidated balance sheet

(Thousands of yen)

	As of September 30, 2026
Assets	
Current assets	
Cash and deposits	13,655,377
Accounts receivable - trade, and contract assets	5,000,223
Securities	300,000
Work in process	133,279
Prepaid expenses	277,028
Other	4,637
Total current assets	19,370,547
Non-current assets	
Property, plant and equipment	
Buildings, net	118,696
Tools, furniture and fixtures, net	108,767
Total property, plant and equipment	227,463
Intangible assets	
Goodwill	10,275,211
Software	119,643
Trademark right	7,658
Other	94
Total intangible assets	10,402,607
Investments and other assets	
Investment securities	784,276
Guarantee deposits	182,322
Deferred tax assets	841,571
Allowance for doubtful accounts	(9,675)
Other	59,156
Total investments and other assets	1,857,651
Total non-current assets	12,487,723
Deferred assets	
Other	12,599
Total deferred assets	12,599
Total assets	31,870,870

(Thousands of yen)

	As of September 30, 2026
Liabilities	
Current liabilities	
Accounts payable - trade	1,653,238
Accounts payable - other	110,535
Accrued expenses	276,357
Income taxes payable	557,141
Accrued consumption taxes	273,505
Contract liabilities	239,535
Deposits received	100,748
Provision for bonuses	610,663
Provision for shareholder benefit program	139,110
Other	8,080
Total current liabilities	3,968,917
Non-current liabilities	
Retirement benefit liability	2,396,320
Total non-current liabilities	2,396,320
Total liabilities	6,365,238
Net assets	
Shareholders' equity	
Share capital	2,000,000
Capital surplus	15,229,571
Retained earnings	7,770,656
Treasury shares	(1,642)
Total shareholders' equity	24,998,584
Accumulated other comprehensive income	
Valuation difference on available-for-sale securities	380,590
Remeasurements of defined benefit plans	100,538
Total accumulated other comprehensive income	481,129
Non-controlling interests	25,918
Total net assets	25,505,632
Total liabilities and net assets	31,870,870

Semi-annual consolidated statement of income

(Thousands of yen)

	Six months ended September 30, 2026
Net sales	15,948,693
Cost of sales	12,590,328
Gross profit	3,358,364
Selling, general and administrative expenses	2,088,597
Operating profit	1,269,766
Non-operating income	
Interest income	7,860
Dividend income	6,703
Miscellaneous income	1,748
Reversal of allowance for doubtful accounts	9,236
Total non-operating income	25,548
Non-operating expenses	
Interest expenses	1,034
Miscellaneous losses	2,186
Other	256
Total non-operating expenses	3,477
Ordinary profit	1,291,838
Extraordinary losses	
Management Integration Related Expenses	15,500
Total extraordinary losses	15,500
Profit before income taxes	1,276,338
Income taxes - current	464,971
Income taxes - deferred	105,073
Total income taxes	570,044
Profit	706,293
Profit (loss) attributable to non-controlling interests	1,471
Profit attributable to owners of parent	704,821

Semi-annual consolidated statement of comprehensive income

(Thousands of yen)

	Six months ended September 30, 2026
Profit	706,293
Other comprehensive income	
Valuation difference on available-for-sale securities	75,392
Remeasurements of defined benefit plans, net of tax	(11,037)
Total other comprehensive income	64,354
Comprehensive income	770,648
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	769,176
Comprehensive income attributable to non-controlling interests	1,471

Semi-annual consolidated statement of cash flows

(Thousands of yen)

	Six months ended September 30, 2026
Cash flows from operating activities	
Profit before income taxes	1,276,338
Depreciation	76,582
Amortization of goodwill	349,001
Interest and dividend income	(14,564)
Interest expenses	1,034
Loss on retirement of non-current assets	256
Decrease (increase) in trade receivables	175,548
Decrease (increase) in inventories	(79,259)
Increase (decrease) in trade payables	45,045
Increase (decrease) in allowance for doubtful accounts	(9,236)
Increase (decrease) in provision for bonuses	46,301
Increase (decrease) in provision for bonuses for directors (and other officers)	(43,000)
Increase (decrease) in provision for shareholder benefit program	98,948
Increase (decrease) in provision for product warranties	(16,992)
Increase (decrease) in retirement benefit liability	35,634
Increase (decrease) in accounts payable - other	(483,291)
Increase (decrease) in accrued consumption taxes	131,266
Increase (decrease) in contract liabilities	18,416
Decrease (increase) in other current assets	44,101
Increase (decrease) in other current liabilities	46,558
Other, net	2,900
Subtotal	1,701,589
Interest and dividends received	14,564
Interest paid	(1,034)
Income taxes paid	(397,848)
Payments of management Integration Related Expenses	(345,525)
Net cash provided by (used in) operating activities	971,745
Cash flows from investing activities	
Payments into time deposits	(2,827)
Purchase of investment securities	(2,149)
Purchase of property, plant and equipment and intangible assets	(78,295)
Proceeds from refund of leasehold and guarantee deposits	178
Net cash provided by (used in) investing activities	(83,094)
Cash flows from financing activities	
Dividends paid	(774,145)
Purchase of treasury shares	(1,652)
Net cash provided by (used in) financing activities	(775,797)
Net increase (decrease) in cash and cash equivalents	112,853
Cash and cash equivalents at beginning of period	9,113,499
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	4,371,147
Cash and cash equivalents at end of period	13,597,500