May 14, 2026

To whom it may concern

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Notice Concerning Dividends of Surplus by Company Subsidiaries

Toranvia Co., Ltd. (the "Company") hereby announces that its wholly-owned subsidiary TOHO SYSTEM SCIENCE CO., LTD. (hereinafter "TSS"), at TSS's extraordinary general meeting of shareholders held on May 13, 2026, and another wholly-owned subsidiary R&D COMPUTER CO., LTD. (hereinafter "R&D"), at R&D's board of directors meeting held on the same day, respectively resolved to distribute dividends of surplus with a record date prior to the business integration, namely March 31, 2026, as described below.

1. Details of dividends (TSS)

	Determined amount	Most recent dividend forecast (Announced on February 5, 2026)	Actual results for the previous fiscal year (Fiscal year ended March 2025)
Record date	March 31, 2026	Same as left	March 31, 2025
Dividend per share	25.00 yen	Same as left	25.00 yen
Total amount of dividends	432 million yen	-	433 million yen
Effective date	June 2, 2026	-	June 26, 2025
Dividend source	Retained earnings	-	Retained earnings

(Reasons)

TSS regards the return of profits to shareholders as a management priority, and aims to continue to pay long-term and stable dividends by improving competitiveness and maximizing corporate value. Based on a comprehensive assessment of it's business performance and the securing of internal funds, the basic policy of TSS is to achieve a total return ratio of approximately 50%.

Based on this policy, the year-end dividend for the fiscal year ended March 2026 will be an ordinary dividend of 25 yen per share, and the annual dividend, including the interim dividend already paid, will be 45 yen per share.

(Reference) Breakdown of annual dividends

	Dividend per share		
Record date	Second quarter-end	Year-end	Annual
Actual results for the current fiscal year	20.00 yen	25.00 yen	45.00 yen
Actual results for the previous fiscal year (Fiscal year ended March 2025)	20.00 yen	25.00 yen	45.00 yen

2. Details of dividends (R&D)

	Determined amount	Most recent dividend forecast (Announced on February 12, 2026)	Actual results for the previous fiscal year (Fiscal year ended March 2025)
Record date	March 31, 2026	Same as left	March 31, 2025
Dividend per share	19.00 yen	Same as left	18.00 yen
Total amount of dividends	341 million yen	-	323 million yen
Effective date	June 2, 2026	-	June 3, 2025
Dividend source	Retained earnings	-	Retained earnings

(Reasons)

R&D regards the return of profits to shareholders as a management priority. Its basic policy is to continuously and stably return profits as business performance improves, taking into account the strengthening of its management structure and the expansion of internal reserves necessary for future business development.

Based on the above policy, R&D has decided to pay a year-end dividend of 19 yen per share for the fiscal year ended March 2026, taking into account the financial statements, full-year performance, and dividend payout ratio.

As a result, including the interim dividend of 19 yen already paid, the annual dividend per share for the fiscal year under review will be 38 yen.

(Reference) Breakdown of annual dividends

	Dividend per share		
Record date	Second quarter-end	Year-end	Annual
Actual results for the current fiscal year	19.00 yen	19.00 yen	38.00 yen
Actual results for the previous fiscal year (Fiscal year ended March 2025)	18.00 yen	18.00 yen	36.00 yen