Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

December 10,2025

Consolidated Financial Results for the Six Months Ended November 30,2025 (Under Japanese GAAP)

Company name: Tenpos Holdings Co., Ltd. Listing: Tokyo Stock Exchange

Securities code: 2751

URL: http://www/tenpos.co.jp

Representative: Atsushi Morishita President

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Scheduled date to file semi-annual securities report: December 11,2025

Scheduled date to commence dividend payments:

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing:

Yes (for online event)

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

1. Consolidated financial results for the six months ended November 30,2025 (from May 1,2025 to November 30,2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales	3	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	%
April 30,2026	25,554	10.9	1,051	1.7	1,588	0.3	964	△18.9
April 30,2025	23,051	34.5	1,476	5.2	1,583	3.3	1,189	21.4

Note: Comprehensive income For the six months ended April 30.2026: \$\$ \$978 million [$\triangle 26.6\%$] For the six months ended April 30,2025: \$\$ \$1,332 million [30.8%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
April 30,2026	80.16	78.86
April 30,2025	99.01	97.47

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
April 30,2026	27,971	18,116	59.7
April 30,2025	26,219	17,222	60.4

Reference: Equity

As of April 30,2026: ¥16,688 million As of April 30,2025: ¥15,839 million

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 April 30,2025		0.00		9.00	9.00		
Fiscal year ending April 30,2026		0.00					
Fiscal year ending April 30,2026 (Forecast)				9.00	9.00		

3. Forecast of Consolidated Financial Results for the Fiscal Year Ended April 30,2026 (from May 1,2025 to April 30,2026)

(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	57,700	22.6	3,440	28.9	3,650	27.2	2,140	3.6	177.15

Note: Revisions to the forecast of cash dividends most recently announced: None

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* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 company (SUNRISE SERVICE Co.,Ltd.)

Excluded: 0 companies (Company name)

- (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 April 30,2026	14,314,800 shares
As of April 30,2025	14,314,800 shares

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

As of April 30,2026	2,274,248 shares
As of April 30,2025	2,285,071 shares

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

Six months ended April 30,2026	12,034,789 shares
Six months ended April 30.2025	12,009,204 shares

- * 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 statements regarding the future, such as the business outlook described in this material are based on the information currently available to the company and certain assumptions that judged to be reasonable, the actual business performance could differ due to the various factors.

For important notes regarding the use of earnings forecasts, refer to the attachment page 7, 1. Qualitative Information Regarding the Quarterly Financial Results, (3) the explanation regarding forward-looking statements such as consolidated earnings forecasts.