

February 12, 2026

## Summary of Consolidated Financial Results for the Six Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: System Support Holdings Inc.  
 Listing: Tokyo Stock Exchange  
 Securities code: 4396  
 URL: <https://www.sts-hd.co.jp/>  
 Representative: Ryoji Koshimizu, President and Representative Director  
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 Scheduled date to file semi-annual securities report: February 13, 2026  
 Scheduled date to commence dividend payments: March 16, 2026  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (for institutional investors and analysts)

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

### 1. Consolidated financial results for the six months ended December 31, 2025 (from July 1, 2025 to December 31, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

|                                    | Net sales       |      | Operating profit |      | Ordinary profit |      | Profit attributable to owners of parent |      |
|------------------------------------|-----------------|------|------------------|------|-----------------|------|---|------|
|                                    | Millions of yen | %    | Millions of yen  | %    | Millions of yen | %    | Millions of yen                         | %    |
| Six months ended December 31, 2025 | 15,546          | 19.0 | 1,580            | 30.1 | 1,613           | 31.5 | 1,011                                   | 27.6 |
| Six months ended December 31, 2024 | 13,060          | 22.8 | 1,214            | 37.4 | 1,226           | 36.5 | 792                                     | 28.9 |

Note: Comprehensive income For the six months ended December 31, 2025: ¥1,017 million [28.9%]  
 For the six months ended December 31, 2024: ¥789 million [16.8%]

|                                    | Basic earnings per share |  | Diluted earnings per share |  |
|------------------------------------|--------------------------|--|----------------------------|--|
|                                    | Yen                      |  | Yen                        |  |
| Six months ended December 31, 2025 | 48.82                    |  | -                          |  |
| Six months ended December 31, 2024 | 38.63                    |  | 38.59                      |  |

Note: 1. The Company has conducted a stock split at the ratio of two shares to one common share as of January 1, 2026. Assuming that the stock split occurred at the beginning of the previous fiscal year, the interim basic earnings per share and interim diluted earnings per share are calculated.  
 2. Interim diluted earnings per share for the period of the fiscal year ending June 30, 2026 is not shown because there are no potential shares.

#### (2) Consolidated financial position

|                         | Total assets    |       | Net assets      |  | Equity-to-asset ratio |
|-------------------------|-----------------|-------|-----------------|--|-----------------------|
|                         | Millions of yen |       | Millions of yen |  | %                     |
| As of December 31, 2025 | 15,597          |       | 6,770           |  | 43.4                  |
| As of June 30, 2025     | 13,628          | 6,012 |                 |  | 44.1                  |

Reference: Equity  
 As of December 31, 2025: ¥6,770 million  
 As of June 30, 2025: ¥6,012 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 June 30, 2025             | -                          | 25.00              | -                 | 25.00           | 50.00 |
| Fiscal year ending June 30, 2026            | -                          | 32.00              |                   |                 |       |
| Fiscal year ending June 30, 2026 (Forecast) |                            |                    | -                 | 15.00           | -     |

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

Note: 1. Revision from the most recently published dividend forecast: None

2. On January 1, 2026, the Company conducted a stock split at a ratio of 2 shares per share of common shares. The year-end dividend per share for the fiscal year ending June 30, 2026 (forecast) is stated in consideration of the impact of the stock split, and the total annual dividend is listed as "-". The year-end dividend for the fiscal year ending June 30, 2026 (forecast) will be 30.00 yen and the annual dividend will be 62.00 yen, excluding the stock split.

### 3. Forecast of consolidated financial results for the fiscal year ending June 30, 2026 (from July 1, 2025 to June 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 ending June 30, 2026 | 32,060          | 19.0 | 2,842            | 28.1 | 2,880           | 28.4 | 1,832                                   | 25.7 | 88.47                    |

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

Note: 1. Revision from the most recently announced earnings forecast: None

2. On January 1, 2026, the Company conducted a stock split at a ratio of 2 shares per share of common shares. Basic earnings per share in the consolidated earnings forecast for the fiscal year ending June 30, 2026 is shown taking into account the stock split. Excluding the stock split, basic earnings per share would be ¥176.95.

#### \* Notes

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

Newly included: 1 company (Echo System Co., Ltd.)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(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 December 31, 2025 | 20,800,000 shares |
| As of June 30, 2025     | 20,800,000 shares |

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

|                         |               |
|-------------------------|---------------|
| As of December 31, 2025 | 89,656 shares |
| As of June 30, 2025     | 82,856 shares |

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

|                                    |                   |
|------------------------------------|-------------------|
| Six months ended December 31, 2025 | 20,713,706 shares |
| Six months ended December 31, 2024 | 20,512,014 shares |

Note: On January 1, 2026, the Company conducted a stock split at a ratio of 2 shares per share of common shares. "Total number of issued shares at the end of the period,"

"Number of treasury shares at the end of the period," and "Average number of shares outstanding during the period" are calculated on the assumption that the said stock split was conducted at the beginning of the previous fiscal 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

(Cautions on forward-looking statements, etc.)

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.

(Method of accessing supplementary material on financial results)

Supplementary materials for financial results are scheduled to be posted on the Company's website on Thursday, February 12, 2026.

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

The Company plans to hold a briefing for institutional investors and analysts on Thursday, February 12, 2026.

The video of this briefing will be posted on the Company's website promptly after the briefing.

**Semi-annual consolidated financial statements**  
**Consolidated balance sheets**

(Thousands of yen)

|  | As of June 30, 2025 | As of December 31, 2025 |
|--|---------------------|-------------------------|
| <b>Assets</b>  |                     |                         |
| <b>Current assets</b>                                      |                     |                         |
| Cash and deposits  | 5,844,937           | 6,369,475               |
| Notes and accounts receivable - trade, and contract assets | 4,141,642           | 4,859,744               |
| Merchandise and finished goods                             | 24,865              | 53,589                  |
| Work in process  | 16,657              | 19,993                  |
| Supplies   | 2,717               | 2,940                   |
| Other  | 726,658             | 505,003                 |
| Allowance for doubtful accounts                            | (22,299)            | (24,746)                |
| <b>Total current assets</b>                                | <b>10,735,179</b>   | <b>11,786,000</b>       |
| <b>Non-current assets</b>                                  |                     |                         |
| Property, plant and equipment                              | 584,560             | 592,325                 |
| <b>Intangible assets</b>                                   |                     |                         |
| Goodwill   | 422,564             | 624,136                 |
| Other  | 102,763             | 292,356                 |
| <b>Intangible assets</b>                                   | <b>525,328</b>      | <b>916,492</b>          |
| Investments and other assets                               | 1,783,041           | 2,302,740               |
| <b>Total non-current assets</b>                            | <b>2,892,930</b>    | <b>3,811,558</b>        |
| <b>Total assets</b>  | <b>13,628,109</b>   | <b>15,597,558</b>       |

|  | As of June 30, 2025 | As of December 31, 2025 |
|--|---------------------|-------------------------|
| <b>Liabilities</b>   |                     |                         |
| Current liabilities  |                     |                         |
| Accounts payable - trade   | 839,610             | 1,152,553               |
| Short-term borrowings  | 720,000             | 2,085,000               |
| Current portion of bonds payable                                     | 10,000              | 10,000                  |
| Current portion of long-term borrowings                              | 296,490             | 388,226                 |
| Lease liabilities  | 63,815              | 67,723                  |
| Income taxes payable   | 745,440             | 594,419                 |
| Provision for bonuses  | 13,180              | 53,593                  |
| Provision for loss on orders received                                | 693                 | 837                     |
| Reserve for quality assurance  | 13,632              | 16,933                  |
| Other  | 3,378,383           | 2,345,898               |
| <b>Total current liabilities</b>                                     | <b>6,081,245</b>    | <b>6,715,185</b>        |
| Non-current liabilities  |                     |                         |
| Long-term borrowings   | 780,780             | 1,141,467               |
| Bonds payable  | 20,000              | 15,000                  |
| Lease liabilities  | 93,954              | 84,148                  |
| Provision for retirement benefits for directors (and other officers) | 140,283             | 210,253                 |
| Retirement benefit liability   | 68,999              | 240,750                 |
| Other  | 430,836             | 420,049                 |
| <b>Total non-current liabilities</b>                                 | <b>1,534,855</b>    | <b>2,111,669</b>        |
| <b>Total liabilities</b>   | <b>7,616,100</b>    | <b>8,826,854</b>        |
| <b>Net assets</b>  |                     |                         |
| Shareholders' equity   |                     |                         |
| Share capital  | 723,726             | 723,726                 |
| Capital surplus  | 584,272             | 584,272                 |
| Retained earnings  | 4,759,726           | 5,511,914               |
| Treasury shares  | (63,839)            | (63,839)                |
| <b>Total shareholders' equity</b>                                    | <b>6,003,885</b>    | <b>6,756,074</b>        |
| Accumulated other comprehensive income                               |                     |                         |
| Foreign currency translation adjustment                              | 8,122               | 14,629                  |
| <b>Total accumulated other comprehensive income</b>                  | <b>8,122</b>        | <b>14,629</b>           |
| <b>Total net assets</b>  | <b>6,012,008</b>    | <b>6,770,703</b>        |
| <b>Total liabilities and net assets</b>                              | <b>13,628,109</b>   | <b>15,597,558</b>       |

# Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

## Consolidated statements of income(cumulative)

(Thousands of yen)

|  | Six months ended<br>December 31, 2024 | Six months ended<br>December 31, 2025 |
|--|---------------------------------------|---------------------------------------|
| Net sales                                    | 13,060,301                            | 15,546,948                            |
| Cost of sales                                | 9,425,017                             | 11,053,190                            |
| Gross profit                                 | 3,635,284                             | 4,493,758                             |
| Selling, general and administrative expenses | 2,420,287                             | 2,912,914                             |
| Operating profit                             | 1,214,996                             | 1,580,843                             |
| Non-operating income                         |                                       |                                       |
| Interest income                              | 859                                   | 5,358                                 |
| Commission income                            | 19,549                                | 862                                   |
| Subsidy income                               | 10,491                                | 25,627                                |
| Foreign exchange gains                       | -                                     | 16,926                                |
| Other  | 7,893                                 | 10,952                                |
| Total non-operating income                   | 38,793                                | 59,728                                |
| Non-operating expenses                       |                                       |                                       |
| Interest expenses                            | 14,455                                | 24,045                                |
| Foreign exchange losses                      | 11,767                                | -                                     |
| Other  | 571                                   | 3,470                                 |
| Total non-operating expenses                 | 26,794                                | 27,515                                |
| Ordinary profit                              | 1,226,995                             | 1,613,055                             |
| Profit before income taxes                   | 1,226,995                             | 1,613,055                             |
| Income taxes                                 | 434,572                               | 601,903                               |
| Profit                                       | 792,422                               | 1,011,152                             |
| Profit attributable to owners of parent      | 792,422                               | 1,011,152                             |

**Consolidated statements of comprehensive income (cumulative)**

(Thousands of yen)

|   | <b>Six months ended<br/>December 31, 2024</b> | <b>Six months ended<br/>December 31, 2025</b> |
|---|---|---|
| Profit  | 792,422                                       | 1,011,152                                     |
| Other comprehensive income                            |   |   |
| Foreign currency translation adjustment               | (2,990)                                       | 6,506   |
| Total other comprehensive income                      | (2,990)                                       | 6,506   |
| Comprehensive income                                  | 789,432                                       | 1,017,659                                     |
| Comprehensive income attributable to                  |   |   |
| Comprehensive income attributable to owners of parent | 789,432                                       | 1,017,659                                     |

## Consolidated statements of cash flows

(Thousands of yen)

|   | Six months ended<br>December 31, 2024 | Six months ended<br>December 31, 2025 |
|---|---------------------------------------|---------------------------------------|
| Cash flows from operating activities  |                                       |                                       |
| Profit before income taxes  | 1,226,995                             | 1,613,055                             |
| Depreciation  | 96,956                                | 98,145                                |
| Amortization of goodwill  | 31,450                                | 43,496                                |
| Share-based payment expenses  | -                                     | 45,832                                |
| Increase (decrease) in allowance for doubtful accounts                                      | 6,620                                 | 5,034                                 |
| Increase (decrease) in provision for retirement benefits for directors (and other officers) | (198,938)                             | 8,742                                 |
| Increase (decrease) in retirement benefit liability   | (1,283)                               | 860                                   |
| Increase (decrease) in provision for bonuses  | 23,555                                | 39,857                                |
| Increase (decrease) in provision for loss on orders received                                | -                                     | (3,044)                               |
| Increase (decrease) in reserves for quality assurance                                       | (112)                                 | 3,300                                 |
| Interest and dividend income  | (859)                                 | (5,359)                               |
| Interest expenses   | 14,455                                | 24,045                                |
| Decrease (increase) in trade receivables  | (997,691)                             | (472,223)                             |
| Decrease (increase) in inventories  | (4,454)                               | (28,046)                              |
| Increase (decrease) in trade payables   | 210,375                               | 312,094                               |
| Increase (decrease) in accrued expenses   | (524,911)                             | (881,592)                             |
| Increase (decrease) in accounts payable - other   | (24,293)                              | (285,826)                             |
| Increase (decrease) in accrued consumption taxes  | 12,808                                | (197,990)                             |
| Other, net  | 241,468                               | 293,854                               |
| Subtotal  | 112,140                               | 614,238                               |
| Interest and dividends received   | 859                                   | 4,999                                 |
| Interest paid   | (15,277)                              | (26,288)                              |
| Income taxes paid   | (328,094)                             | (776,044)                             |
| Income taxes refund   | 6,117                                 | 71,407                                |
| Net cash provided by (used in) operating activities   | (224,253)                             | (111,688)                             |

(Thousands of yen)

|  | Six months ended<br>December 31, 2024 | Six months ended<br>December 31, 2025 |
|--|---------------------------------------|---------------------------------------|
| Cash flows from investing activities   |                                       |                                       |
| Payments into time deposits  | (160,130)                             | (279,456)                             |
| Proceeds from withdrawal of time deposits  | 165,906                               | 183,759                               |
| Purchase of insurance funds  | (5,758)                               | (24,717)                              |
| Proceeds from maturity of insurance funds  | -                                     | 2,430                                 |
| Purchase of property, plant and equipment  | (25,771)                              | (57,474)                              |
| Purchase of intangible assets  | (25,939)                              | (177,822)                             |
| Payments of leasehold and guarantee deposits                                     | (22,848)                              | (35,125)                              |
| Payments for acquisition of businesses   | (107,182)                             | -                                     |
| Proceeds from sale of investment securities                                      | 20,250                                | 25,199                                |
| Purchase of shares of subsidiaries resulting in change in scope of consolidation | (272,278)                             | (361,569)                             |
| Other, net   | 7,184                                 | 56,274                                |
| Net cash provided by (used in) investing activities                              | (426,567)                             | (668,500)                             |
| Cash flows from financing activities   |                                       |                                       |
| Net increase (decrease) in short-term borrowings                                 | 700,000                               | 1,145,000                             |
| Proceeds from long-term borrowings   | 1,128,200                             | 566,948                               |
| Repayments of long-term borrowings   | (172,507)                             | (204,160)                             |
| Redemption of bonds  | (15,000)                              | (5,000)                               |
| Repayments of lease liabilities  | (24,954)                              | (23,474)                              |
| Proceeds from issuance of shares   | 800                                   | -                                     |
| Purchase of treasury shares  | (268,200)                             | -                                     |
| Dividends paid   | (228,307)                             | (258,719)                             |
| Net cash provided by (used in) financing activities                              | 1,120,030                             | 1,220,593                             |
| Effect of exchange rate change on cash and cash equivalents                      | (5,716)                               | (13,848)                              |
| Net increase (decrease) in cash and cash equivalents                             | 463,492                               | 426,556                               |
| Cash and cash equivalents at beginning of period                                 | 3,532,108                             | 5,119,546                             |
| Cash and cash equivalents at end of period                                       | 3,995,600                             | 5,546,102                             |

(Notes on segment information, etc.)

Segment Information

I. Previous interim consolidated accounting period (July 1, 2024 to December 31, 2024)

1. Information on net sales and the amount of profit or loss for each reported segment

(Thousands of yen)

|                                      | Reportable segments              |                                   |                         |                     |                      |            | Adjustment amount<br>(Note) 1 | Interim Consolidated Statements of<br>Income (Note)2 |
|--------------------------------------|----------------------------------|-----------------------------------|-------------------------|---------------------|----------------------|------------|-------------------------------|--|
|                                      | Cloud<br>Integration<br>Business | System<br>Integration<br>Business | Outsourcing<br>Business | Product<br>Business | Overseas<br>Business | Total      |                               |  |
| Net sales                            |                                  |                                   |                         |                     |                      |            |                               |  |
| Net sales from external<br>customers | 4,665,887                        | 6,541,382                         | 1,146,150               | 449,317             | 257,563              | 13,060,301 | -                             | 13,060,301   |
| Transactions with other<br>segments  | 301                              | 8,588                             | 31,266                  | 2,666               | 25,466               | 68,289     | (68,289)                      | -  |
| Total                                | 4,666,188                        | 6,549,970                         | 1,177,417               | 451,983             | 283,029              | 13,128,591 | (68,289)                      | 13,060,301   |
| Segment Profit                       | 675,486                          | 337,388                           | 183,296                 | 52,149              | (11,383)             | 1,236,937  | (21,940)                      | 1,214,996  |

Note: 1. The amount of adjustment for segment profit is the amount of elimination of inter-segment transactions.

2. Segment profit is adjusted to operating profit in the interim consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant fluctuations in the amount of goodwill)

In the interim consolidated accounting period under review, STS Innovation, Inc., a consolidated subsidiary of the Company, acquired all of its businesses from MultiNet International Inc., resulting in goodwill of 62,330 thousand yen in the Overseas Business segment.

In addition, as a result of the acquisition of all shares of Communication Planning Corporation and including them in the scope of consolidation, goodwill was generated by 287,960 thousand yen in the System Integration Business segment.

II. Interim Consolidated Accounting Period (July 1, 2025 to December 31, 2025)

1. Information on net sales and the amount of profit or loss for each reported segment

(Thousands of yen)

|                                      | Reportable segments              |                                   |                         |                     |                      |            | Adjustment amount<br>(Note) 1 | Interim Consolidated Statements of<br>Income (Note)2 |
|--------------------------------------|----------------------------------|-----------------------------------|-------------------------|---------------------|----------------------|------------|-------------------------------|--|
|                                      | Cloud<br>Integration<br>Business | System<br>Integration<br>Business | Outsourcing<br>Business | Product<br>Business | Overseas<br>Business | Total      |                               |  |
| Net sales                            |                                  |                                   |                         |                     |                      |            |                               |  |
| Net sales from external<br>customers | 5,886,889                        | 7,576,566                         | 1,222,479               | 602,655             | 258,357              | 15,546,948 | -                             | 15,546,948   |
| Transactions with other<br>segments  | 1,982                            | 10,653                            | 32,433                  | 4,657               | 25,071               | 74,798     | (74,798)                      | -  |
| Total                                | 5,888,871                        | 7,587,219                         | 1,254,913               | 607,312             | 283,429              | 15,621,746 | (74,798)                      | 15,546,948   |
| Segment Profit                       | 846,487                          | 450,502                           | 190,546                 | 123,581             | (5,920)              | 1,605,198  | (24,354)                      | 1,580,843  |

Note: 1. The amount of adjustment for segment profit is the amount of elimination of inter-segment transactions.

2. Segment profit is adjusted to operating profit in the interim consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

(Significant fluctuations in the amount of goodwill)

In the interim consolidated accounting period under review, the Company acquired all shares of Echo System Co., Ltd. and included them in the scope of consolidation, resulting in goodwill of 240,997 thousand yen in the System Integration Business segment.

3. Changes to Reporting Segments, etc.

(Change in the Method of Measuring Profits or Losses for Reporting Segments)

Effective in the interim consolidated accounting period, we have revised the allocation method for some selling, general and administrative expenses and changed the method of measuring profits or losses for reporting segments in order to better reflect the performance of each reporting segment.

Segment information for the previous interim consolidated accounting period is disclosed based on the measurement method for the current interim consolidated accounting period.