



Consolidated Financial Result

(For the fiscal year ended December 31, 2025)



February 12, 2026

Company name: **SIOS Corporation**
 Address: 2-12-3 Minami Azabu, Minato-ku, Tokyo 106-0047 Japan
 Stock exchange listings: Tokyo Stock Exchange (TSE)
 Code number : 3744
 URL: <https://www.sios.com/>
 Representative: Nobuo Kita, Representative Director
 Contact: Tokutaro Kobayashi, S.V.P. of Finance & Accounting
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 Scheduled date of annual shareholders' meeting: March 26, 2026
 Scheduled date of financial report FSA filing: March 25, 2026
 Scheduled date of dividend payment: -

(Note) All figures in the financial statements are rounded down to the nearest millionth.
 '-' indicates a loss or negative figure.

1. Consolidated results (January 1, 2025 through December 31, 2025)

(% of change from previous year)

(1) Consolidated business results

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2025	19,059	-7.3	401	-	497	163.4	320	-9.0
FY2024	20,561	29.4	35	-	189	-	351	-

(Note) Comprehensive income : FY2025: 317 million yen/ -16.2% FY2024: 378 million yen/ -%

	Net income per share - Basic	Net income per share - Diluted	Return on equity	Ratio of ordinary income to total assets	Operating income ratio
	Yen	Yen	%	%	%
FY2025	36.93	-	20.1	5.9	2.1
FY2024	40.57	-	26.8	2.6	0.2

(Note) Equity in earnings: FY2025: 35 million yen FY2024: 66 million yen

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
FY2025	8,662	1,856	20.2	202.12
FY2024	8,085	1,537	17.7	165.51

(Reference) Equity: As of Dec. 31, 2025: 1,752 million yen As of Dec. 31, 2024: 1,434 million yen

(3) Consolidated cash flows

	Cash flow from operating activities	Cash flow from investing activities	Cash flow from financing activities	Cash and cash equivalents - ending
	Million yen	Million yen	Million yen	Million yen
FY2025	196	-207	-70	3,586
FY2024	865	298	-127	3,677

2. Cash dividends

Record Date	Dividend per share					Total of dividend (annual)	Payout ratio (consolidated)	Net assets dividend ratio (consolidated)
	End of Q1	End of Q2	End of Q3	Year-end	Annual			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
FY2024	-	0.00	-	0.00	0.00	-	-	-
FY2025	-	0.00	-	0.00	0.00	-	-	-
FY2026 (forecast)	-	0.00	-	5.00	5.00		11.7%	

3. Forecast of consolidated results for FY2026 (January 1, 2026 through December 31, 2026)

(% of change from previous year)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
FY2026	20,000	4.9	450	12.1	510	2.5	370	15.6	42.68

4. Others

- (1) Reclassification of significant subsidiaries during the period (Reclassification due to change in scope of consolidation): Yes
New: 1 (Company name: Sandy Blue, Inc.)
- (2) Change in accounting policies, accounting estimates and restatement
- (i) Change in accounting policies associated with revision of accounting standards: None
 - (ii) Change arising from other factors: None
 - (iii) Change in accounting estimates: None
 - (iv) Restatement: None
- (3) Number of outstanding shares (common shares)

(i) Number of outstanding shares (including treasury stock)	FY2025	8,874,400 shares	FY2024	8,874,400 shares
(ii) Number of treasury stock	FY2025	205,338 shares	FY2024	205,838 shares
(iii) Average number of outstanding shares	FY2025	8,668,954 shares	FY2024	8,668,562 shares

(Note) The Company's shares held by the Board Incentive Plan trust are included in the treasury stock deducted to calculate (ii) and (iii) above.

(Reference)**1. Non-consolidated results (January 1, 2025 through December 31, 2025)**

(% of change from previous year)

(1) Non-consolidated financial results

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2025	967	Δ7.1	85	-15.6	90	-10.5	56	-
FY2024	1,041	2.1	101	-7.5	100	-42.1	-569	-

	Net income per share - Basic	Net income per share - Diluted
	Yen	Yen
FY2025	6.48	-
FY2024	-65.72	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
FY2025	2,444	1,510	61.8	174.19
FY2024	2,509	1,453	57.9	167.70

(Note) Equity As of Dec. 31, 2025: 1,510 million yen As of Dec. 31, 2024: 1,453 million yen

Explanation about proper use of forecasts of consolidated financial results and other special notes

- Information Regarding the Audit Review Procedure: This report is outside the scope of the procedures for audit of financial statements as required under the financial instruments and Exchange Act of Japan. The aforementioned procedures have not been completed as of the time of disclosure of this document.
- Forecasts announced by the company referred to above were prepared based on management's assumption with information available at this time and therefore involve known and unknown risks and uncertainties. Please note such risks and uncertainties may cause the actual results to be materially different from the forecasts.
- This information to above is an UNOFFICIAL English-language translation of the original Japanese-language version. The format and contents of this document are defined by the requirements of the Tokyo Stock Exchange's Standard. To the extent that there are discrepancies between this translation and the original version, the original version shall be definitive.