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October 23, 2026

Company name: System Support Holdings Inc.
Name of representative: Ryoji Koshimizu
President, Representative Director
(Securities code: 4396; Tokyo Stock Exchange Prime Market)
Inquiries: Satoshi Gotoda
Director
General Manager of Corporate Planning Headquarters
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Notice Regarding Waiver of Loan Receivables from a Consolidated Subsidiary

We hereby announce that, at a meeting of the Board of Directors held today, the Company resolved to waive its loan receivables from STS DIGITAL, Inc. (hereinafter "STS DIGITAL"), a consolidated subsidiary of the Company, as described below.

1. Reason for the Waiver of Loan Receivables

STS DIGITAL operates a digital marketing business; however, due to sluggish business performance, its liabilities currently exceed its assets.

For the purpose of effectively utilizing management resources within the Group and improving the efficiency of business operations, the Group intends to proceed with a business reorganization under which STS DIGITAL's digital marketing business will be transferred to eNet Solutions Co., Ltd., a consolidated subsidiary of the Company.

In addition, following the transfer of the business, STS DIGITAL is scheduled to be merged into the Company through an absorption-type merger.

The Company has decided to waive its loan receivables from STS DIGITAL in order to improve STS DIGITAL's financial position and eliminate its negative net asset position.

2. Overview of the Consolidated Subsidiary

(1) Name	STS DIGITAL, Inc.
(2) Location	5-3-23 Koji-machi, Chiyoda-ku, Tokyo
(3) Title and name of representative	Takemasa Tanimiya, President and Representative Director
(4) Description of business	Digital marketing business
(5) Capital	¥30 million
(6) Month and year of establishment	October 2023
(7) Net assets	(¥74 million) (as of June 30, 2026)
(8) Total assets	¥114 million (as of June 30, 2026)

(9) Major shareholder and shareholding ratio	System Support Holdings Inc. 100%	
(10) Relationship between the Company and the subsidiary	Capital relationship	The subsidiary is a wholly owned consolidated subsidiary of the Company.
	Personnel relationship	Three individuals from the Company serve as officers of the subsidiary.
	Business relationship	The Company provides administrative services to the subsidiary on a contract basis and lends funds required for its business operations, etc.
	Status as a related party	The subsidiary is a consolidated subsidiary of the Company and therefore constitutes a related party.

3. Details of the Waiver

(1) Type of receivable	Loans receivable
(2) Amount of receivables (Ratio to consolidated net assets as of June 30, 2026)	¥156 million (2.2%)
(3) Date of waiver	October 31, 2026

4. Future Outlook

With respect to these loan receivables, the Company recorded an allowance for doubtful accounts of ¥74 million by the fiscal year ended June 30, 2026. In connection with the waiver, the Company expects to record a bad debt loss of ¥81 million as an extraordinary loss in its non-consolidated financial results for the fiscal year ending June 30, 2027.

Since the bad debt loss and the gain on debt forgiveness to be recorded by STS DIGITAL will be eliminated in consolidation, there will be no impact on the Company's consolidated financial results.

Should any material information requiring disclosure arise, we will promptly inform you accordingly.

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