November 12, 2026

Summary of Consolidated Financial Results for the Second Quarter of Fiscal Year Ending March 31, 2027 (Six Months Ended September 30, 2026)

[Japanese GAAP]

Company name: Japan System Techniques Co., Ltd.
Listing: Tokyo Stock Exchange
Stock code: 4323
URL: https://www.jast.jp
Representative: Taku Hirabayashi, President and CEO
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Scheduled date of filing of Semi-annual Report: November 13, 2026
Scheduled date of payment of dividend: December 11, 2026
Preparation of supplementary materials for financial results: Yes
Holding of financial results meeting: Yes (for institutional investors, individual investors, and analysts)

Note: The original disclosure in Japanese was released on November 12, 2026 at 16:00 (GMT +9).

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Second Quarter Ended September 30, 2026 (April 1, 2026 – September 30, 2026)

(1) Consolidated results of operations

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Sep. 30, 2026	15,337	2.7	1,282	(24.3)	1,358	(21.0)	745	(32.6)
Six months ended Sep. 30, 2025	14,929	12.6	1,693	61.9	1,720	59.8	1,106	64.7

Note: Comprehensive income (million yen) Six months ended Sep. 30, 2026: 798 (down 23.4%)
Six months ended Sep. 30, 2025: 1,041 (up 21.4%)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended Sep. 30, 2026	30.26	-
Six months ended Sep. 30, 2025	44.77	-

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Sep. 30, 2026	23,648	16,108	67.8	656.86
As of Mar. 31, 2026	25,303	16,830	66.2	677.71

Reference: Shareholders' equity (million yen) As of Sep. 30, 2026: 16,027 As of Mar. 31, 2026: 16,752

2. Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended Mar. 31, 2026	-	11.00	-	34.00	45.00
Fiscal year ending Mar. 31, 2027	-	15.00			
Fiscal year ending Mar. 31, 2027 (forecasts)			-	35.00	50.00

Note: Revisions to the most recently announced dividend forecast: None

3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 – March 31, 2027)

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	34,300	5.7	4,150	6.1	4,200	4.5	2,950	12.5	119.34

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

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly added: - Excluded: -

(2) Application of special accounting methods for presenting interim consolidated financial statements: None

(3) Changes in accounting policies and accounting-based estimates, and restatements

1) Changes in accounting policies due to revisions in accounting standards, others:	None
2) Changes in accounting policies other than 1) above:	None
3) Changes in accounting-based estimates:	None
4) Restatements:	None

(4) Number of outstanding shares (common shares)

1) Number of shares outstanding at the end of the period (including treasury shares)

As of Sep. 30, 2026:	24,836,920 shares	As of Mar. 31, 2026:	24,836,920 shares

2) Number of treasury shares at the end of the period

As of Sep. 30, 2026:	436,819 shares	As of Mar. 31, 2026:	118,019 shares

3) Average number of shares outstanding during the period

Six months ended Sep. 30, 2026:	24,646,471 shares	Six months ended Sep. 30, 2025:	24,718,535 shares

Note 1: The current quarterly summary report is not subject to quarterly review by certified public accountants or auditing firms.

Note 2: Cautionary statement with respect to forward-looking statements

Forecasts of future performance in these materials are based on assumptions judged to be valid and information available to the Company's management at the time the materials were prepared, but are not promised by the Company regarding future performance. Actual results may differ materially from the forecasts. Please refer to "1. Qualitative Information on Interim Consolidated Financial Performance, (3) Explanation of Consolidated Forecasts and Other Forward-Looking Statements" on page 3 for forecast assumptions and notes of caution for usage.

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1. Qualitative Information on Interim Consolidated Financial Performance

(1) Explanation of Results of Operations

Consolidated sales of the Japan System Techniques Group (Japan System Techniques Co., Ltd. (JAST) and its consolidated subsidiaries, hereafter "the Group") in the first half of the current fiscal year were 15,337 million yen (up 2.7% year on year). Operating profit was 1,282 million yen (down 24.3% year on year), ordinary profit was 1,358 million yen (down 21.0% year on year), and profit attributable to owners of parent was 745 million yen (down 32.6% year on year).

Business segment performance was as follows.

(Digital transformation and system integration (DX&SI) business)

Segment sales increased 3.7% from one year earlier to 9,788 million yen and operating profit increased 4.3% to 1,737 million yen. Sales and earnings increased due to the receipt of many prime projects, particularly from companies in the telecommunications and finance/brokerage/insurance sectors, despite the negative impact of some projects on profitability.

(Package business)

Segment sales decreased 2.9% from one year earlier to 3,204 million yen and operating profit decreased 23.5% to 857 million yen. Sales of the GAKUEN Series, a strategic university management system, EUC development, and other services decreased. Earnings were lower because of expenses for investments for growth (training and education programs) and for starting consulting services and other activities to strengthen the offering-based business model, which are both initiatives based on the medium-term management plan.

(Medical big data business)

Segment sales increased 13.0% from one year earlier to 1,410 million yen and operating profit decreased 23.9% to 147 million yen. Sales growth was the result of higher sales of analysis services and receipt inspection services. Expenses for investments for growth (training and education programs) and a stronger infrastructure to support new business growth, which are both initiatives based on the medium-term management plan, were responsible for the decline in earnings.

(Global business)

Segment sales decreased 0.9% from one year earlier to 933 million yen and the operating loss decreased from 219 million yen to 109 million yen. Sales were nearly flat due to higher sales of outsourced development projects and other activities in Thailand and lower sales resulting from the small number of orders received for SAP installation support services in Malaysia. The loss was smaller than one year earlier because of a decline in depreciation in the current fiscal year due to an impairment loss of non-current assets at the Malaysia subsidiary at the end of the previous fiscal year.

(General and administrative expenses not allocated to a reportable segment)

Corporate general and administrative expenses increased 26.5% from one year earlier to 1,351 million yen due to an increase in one-time expenses associated with the relocation of the Tokyo Head Office.

(2) Explanation of Financial Position

1) Balance sheet

Current assets at the end of the second quarter were 16,839 million yen, down 2,063 million yen from the end of the previous fiscal year. This was mainly due to decreases in accounts receivable-trade and contract assets, and cash and deposits relating to the relocation of the Tokyo Head Office and stock repurchase. Non-current assets were 6,808 million yen, up 407 million yen from the end of the previous fiscal year. This was mainly due to an increase in buildings and structures associated with the relocation of the Tokyo Head Office.

Current liabilities at the end of the second quarter were 5,555 million yen, down 645 million yen from the end of the previous fiscal year. This was mainly due to an increase in contract liabilities and decreases in income taxes payable and provision for bonuses. Non-current liabilities were 1,983 million yen, down 287 million yen from the end of the previous fiscal year.

Net assets at the end of the second quarter were 16,108 million yen, down 721 million yen from the end of the previous fiscal year.

2) Cash flows

Cash and cash equivalents decreased 162 million yen from 8,810 million yen at the beginning of the current fiscal year to 8,647 million yen at the end of the first half of the current fiscal year.

Cash flows by category were as follows.

Net cash provided by operating activities totaled 2,219 million yen, a decrease of 594 million yen from 2,813 million yen provided in the same period of the previous fiscal year. This decrease was mainly due to payments of provision for retirement benefits for directors (and other officers) and expenses for the relocation of the Tokyo Head Office, which are included in other.

Net cash used in investing activities totaled 782 million yen, a decrease of 740 million yen from 42 million yen used in the same period of the previous fiscal year. This decrease was mainly due to purchase of property, plant and equipment relating to the relocation of the Tokyo Head Office.

Net cash used in financing activities totaled 1,607 million yen, a decrease of 853 million yen from 753 million yen used in the same period of the previous fiscal year. This was mainly due to increases in purchase of treasury shares and dividends paid.

(3) Explanation of Consolidated Forecasts and Other Forward-Looking Statements

There are no revisions to the May 14, 2026 forecasts for the fiscal year ending March 31, 2027: net sales of 34,300 million yen (up 5.7% year on year), operating profit of 4,150 million yen (up 6.1% year on year), ordinary profit of 4,200 million yen (up 4.5% year on year), and profit attributable to owners of parent of 2,950 million yen (up 12.5% year on year).

2. Interim Consolidated Financial Statements and Notes

(1) Interim Consolidated Balance Sheet

(Thousands of yen)

	FY3/26 (As of Mar. 31, 2026)	Second Quarter of FY3/27 (As of Sep. 30, 2026)
Assets		
Current assets		
Cash and deposits	9,111,977	8,904,167
Notes and accounts receivable-trade, and contract assets	9,098,892	6,832,179
Merchandise and finished goods	111,721	272,983
Work in process	222,843	178,664
Raw materials and supplies	3,373	3,807
Other	374,415	664,102
Allowance for doubtful accounts	(20,909)	(16,606)
Total current assets	18,902,314	16,839,297
Non-current assets		
Property, plant and equipment		
Buildings and structures	1,698,491	2,296,101
Accumulated depreciation	(889,410)	(883,846)
Buildings and structures, net	809,080	1,412,255
Land	142,361	17,999
Other	606,299	783,898
Accumulated depreciation	(479,388)	(442,240)
Other, net	126,910	341,658
Total property, plant and equipment	1,078,353	1,771,913
Intangible assets		
Goodwill	160,373	150,350
Software	283,256	256,163
Software in progress	3,318	300
Other	7,704	7,704
Total intangible assets	454,653	414,518
Investments and other assets		
Investment securities	1,704,748	1,754,730
Retirement benefit asset	1,066,638	1,069,913
Deferred tax assets	668,132	433,413
Long-term time deposits	200,000	200,000
Guarantee deposits	1,010,107	1,005,048
Other	261,627	202,454
Allowance for doubtful accounts	(43,104)	(43,011)
Total investments and other assets	4,868,150	4,622,549
Total non-current assets	6,401,156	6,808,981
Total assets	25,303,471	23,648,279

(Thousands of yen)

	FY3/26 (As of Mar. 31, 2026)	Second Quarter of FY3/27 (As of Sep. 30, 2026)
Liabilities		
Current liabilities		
Notes and accounts payable-trade	1,579,180	1,363,548
Current portion of long-term borrowings	11,100	11,100
Income taxes payable	824,161	264,574
Contract liabilities	505,317	1,512,340
Provision for bonuses	1,498,990	1,139,669
Provision for bonuses for directors (and other officers)	146,876	34,146
Provision for loss on construction contracts	114,453	61,943
Other	1,521,847	1,168,625
Total current liabilities	6,201,929	5,555,948
Non-current liabilities		
Long-term borrowings	43,760	38,210
Provision for share awards for directors (and other officers)	100,622	57,888
Provision for retirement benefits for directors (and other officers)	2,200	2,200
Retirement benefit liability	1,017,643	1,023,277
Asset retirement obligations	573,243	576,822
Deferred tax liabilities	9,349	9,162
Other	524,230	275,871
Total non-current liabilities	2,271,050	1,983,432
Total liabilities	8,472,980	7,539,381
Net assets		
Shareholders' equity		
Share capital	1,535,409	1,535,409
Capital surplus	1,702,732	1,702,732
Retained earnings	12,642,585	12,544,167
Treasury shares	(101,491)	(758,360)
Total shareholders' equity	15,779,236	15,023,948
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	136,788	166,925
Foreign currency translation adjustment	501,804	536,704
Remeasurements of defined benefit plans	334,376	299,935
Total accumulated other comprehensive income	972,969	1,003,566
Non-controlling interests	78,284	81,382
Total net assets	16,830,491	16,108,898
Total liabilities and net assets	25,303,471	23,648,279

(2) Interim Consolidated Statements of Income and Comprehensive Income

Interim Consolidated Statement of Income

(Thousands of yen)

	First six months of FY3/26 (Apr. 1, 2025 – Sep. 30, 2025)	First six months of FY3/27 (Apr. 1, 2026 – Sep. 30, 2026)
Net sales	14,929,157	15,337,427
Cost of sales	10,631,078	11,249,967
Gross profit	4,298,079	4,087,460
Selling, general and administrative expenses	2,604,919	2,804,949
Operating profit	1,693,160	1,282,511
Non-operating income		
Interest income	14,911	14,268
Dividend income	5,657	7,905
Rental income	1,662	1,627
Foreign exchange gains	2,956	-
Subsidy income	1,720	466
Surrender value of insurance policies	-	43,951
Reversal of allowance for doubtful accounts	285	140
Other	4,414	16,040
Total non-operating income	31,607	84,400
Non-operating expenses		
Interest expenses	3,415	3,599
Commission expenses	376	2,887
Loss on retirement of non-current assets	42	936
Foreign exchange losses	-	407
Other	75	102
Total non-operating expenses	3,909	7,932
Ordinary profit	1,720,857	1,358,978
Extraordinary losses		
Impairment losses	-	155,798
Loss on valuation of investment securities	24,239	-
Total extraordinary losses	24,239	155,798
Profit before income taxes	1,696,617	1,203,180
Income taxes	587,199	433,021
Profit	1,109,417	770,158
Profit attributable to non-controlling interests	2,796	24,476
Profit attributable to owners of parent	1,106,621	745,682

Interim Consolidated Statement of Comprehensive Income

(Thousands of yen)

	First six months of FY3/26 (Apr. 1, 2025 – Sep. 30, 2025)	First six months of FY3/27 (Apr. 1, 2026 – Sep. 30, 2026)
Profit	1,109,417	770,158
Other comprehensive income		
Valuation difference on available-for-sale securities	23,738	30,137
Foreign currency translation adjustment	(75,298)	32,810
Remeasurements of defined benefit plans, net of tax	(15,861)	(34,440)
Total other comprehensive income	(67,421)	28,506
Comprehensive income	1,041,996	798,665
Comprehensive income attributable to:		
Comprehensive income attributable to owners of parent	1,042,267	776,278
Comprehensive income attributable to non-controlling interests	(271)	22,386

(3) Interim Consolidated Statement of Cash Flows

(Thousands of yen)

	First six months of FY3/26 (Apr. 1, 2025 – Sep. 30, 2025)	First six months of FY3/27 (Apr. 1, 2026 – Sep. 30, 2026)
Cash flows from operating activities		
Profit before income taxes	1,696,617	1,203,180
Depreciation	101,203	115,296
Impairment losses	-	155,798
Amortization of software	31,437	39,759
Amortization of goodwill	23,470	10,023
Amortization of customer-related intangible assets	10,873	-
Increase (decrease) in provision for bonuses	(592,754)	(359,671)
Increase (decrease) in retirement benefit liability	11,877	6,577
Decrease (increase) in retirement benefit asset	5,232	(3,275)
Interest and dividend income	(20,568)	(22,173)
Interest expenses	3,415	3,599
Decrease (increase) in accounts receivable-trade, and contract assets	2,251,416	2,284,700
Increase (decrease) in contract liabilities	792,169	1,006,729
Decrease (increase) in inventories	(269,934)	(117,516)
Increase (decrease) in trade payables	(71,920)	(219,318)
Loss (gain) on valuation of investment securities	24,239	-
Other, net	(565,049)	(1,167,137)
Subtotal	3,431,727	2,936,573
Interest and dividends received	20,157	20,085
Interest paid	(3,415)	(3,599)
Income taxes paid	(634,668)	(734,048)
Net cash provided by (used in) operating activities	2,813,800	2,219,011
Cash flows from investing activities		
Decrease (increase) in time deposits	(9,105)	55,876
Purchase of property, plant and equipment	(10,530)	(893,402)
Proceeds from sale of property, plant and equipment	-	16,292
Purchase of software	(18,072)	(20,137)
Purchase of investment securities	(1,127)	(1,210)
Loan advances	(10,180)	(83)
Proceeds from collection of loans receivable	6,900	-
Proceeds from refund of guarantee deposits	200	6,204
Payments of guarantee deposits	(1,998)	(827)
Other, net	1,552	54,640
Net cash provided by (used in) investing activities	(42,361)	(782,647)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(2,020)	-
Repayments of lease liabilities	(13,751)	(12,150)
Repayments of long-term borrowings	(5,550)	(5,550)
Purchase of treasury shares	(58,887)	(726,254)
Dividends paid	(670,316)	(844,101)
Dividends paid to non-controlling interests	(3,380)	(19,288)
Net cash provided by (used in) financing activities	(753,907)	(1,607,344)
Effect of exchange rate change on cash and cash equivalents	(34,919)	8,651
Net increase (decrease) in cash and cash equivalents	1,982,612	(162,328)
Cash and cash equivalents at beginning of period	6,742,894	8,810,172
Cash and cash equivalents at end of period	8,725,507	8,647,843

(4) Notes to Interim Consolidated Financial Statements

Going Concern Assumption

Not applicable.

Significant Changes in Shareholders' Equity

JAST acquired 357,700 shares of treasury shares in accordance with a resolution of the Board of Directors at its meeting held on June 26, 2026. JAST has also acquired its own shares through a Board Benefit Trust-Restricted Stock (BBT-RS). As a result, treasury shares increased by 656,868 thousand yen during the first six months, and treasury shares amounted to 758,360 thousand yen as of September 30, 2026.

Reclassifications

"Commission expenses," included in "Other" under non-operating expenses in the first six months of the previous fiscal year, is reclassified and presented as a separate line item in the first six months of the current fiscal year since it has increased materiality in the context of financial statements. To reflect this change in method of presentation, the interim consolidated statement of income for the first six months of the previous fiscal year has been reclassified.

"Other" under non-operating expenses (451 thousand yen) shown in the first six months of the previous fiscal year is reclassified and divided into "Commission expenses" (376 thousand yen) and "Other" (75 thousand yen).

Notes to Interim Consolidated Statement of Income

1. Impairment losses

The Group recorded impairment losses for the following asset groups.

Location	Purpose of use	Class	Impairment losses (Thousands of yen)
Hirakata-shi, Osaka	Assets for sale or disposal (Company dormitory)	Buildings and structures	31,315
	Assets for sale or disposal (Company dormitory)	Land	124,361
	Assets for sale or disposal (Company dormitory)	Other	120

The Group's assets, in principle, are grouped by business segment for assessing impairment losses.

Head office and other assets that cannot be assigned to a specific segment are classified as corporate assets and assets for sale or disposal are grouped individually. The assets in this table are dormitories for employees. Due to the decision to sell these properties, the book value was reduced to the amount that can be recovered and an impairment loss of 155,798 thousand yen was recognized as an extraordinary loss.

The amount that can be recovered is based on the estimated prices at which these properties can be sold.

Segment and Other Information

Segment information

I. First six months of FY3/26 (Apr. 1, 2025 – Sep. 30, 2025)

1. Information related to net sales and profit or loss for each reportable segment (Thousands of yen)

	DX&SI business	Package business	Medical big data business	Global business	Total	Adjustment (Note 1)	Amounts shown on interim consolidated statement of income (Note 2)
Net sales							
1. External sales	9,437,176	3,300,889	1,248,662	942,429	14,929,157	-	14,929,157
2. Inter-segment sales and transfers	7,445	-	2,801	41,711	51,958	(51,958)	-
Total	9,444,622	3,300,889	1,251,463	984,141	14,981,116	(51,958)	14,929,157
Segment profit (loss)	1,665,576	1,121,307	194,127	(219,890)	2,761,120	(1,067,960)	1,693,160

Notes: 1. Segment profit in the above adjustment represents corporate expenses. These corporate expenses mainly include general and administration expenses that cannot be attributed to any of the reportable segments.
2. Segment profit (loss) is consistent with operating profit shown on the interim consolidated statement of income.

2. Information related to impairment losses on non-current assets, goodwill, etc. for each reportable segment

Not applicable.

II. First six months of FY3/27 (Apr. 1, 2026 – Sep. 30, 2026)

1. Information related to net sales and profit or loss for each reportable segment (Thousands of yen)

	DX&SI business	Package business	Medical big data business	Global business	Total	Adjustment (Note 1)	Amounts shown on interim consolidated statement of income (Note 2)
Net sales							
1. External sales	9,788,354	3,204,450	1,410,635	933,987	15,337,427	-	15,337,427
2. Inter-segment sales and transfers	6,907	-	234	38,063	45,205	(45,205)	-
Total	9,795,261	3,204,450	1,410,869	972,051	15,382,632	(45,205)	15,337,427
Segment profit (loss)	1,737,484	857,526	147,776	(109,223)	2,633,564	(1,351,053)	1,282,511

Notes: 1. Segment profit in the above adjustment represents corporate expenses. These corporate expenses mainly include general and administration expenses that cannot be attributed to any of the reportable segments.
2. Segment profit (loss) is consistent with operating profit shown on the interim consolidated statement of income.

2. Information related to impairment losses on non-current assets, goodwill, etc. for each reportable segment

(Significant impairment losses related to non-current assets)

For corporate assets that are not allocated to reportable segments, impairment losses were recognized due to the reduction in the book values of assets to be sold to the amounts that can be recovered.
The loss was 155,798 thousand yen.

This financial report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.