



February 27, 2026

For Immediate Release

Company name: Systema Corporation
Representative: Yoshichika Hemmi, Representative
Director and Chairman
(Securities code: 2317, TSE Prime Market)
Contact: Hiroshi Kotani, Managing Director
TEL: +81-3-6367-3840 (Representative)

Notice of Settlement of Accounts of Unlisted Parent Company, etc.

Systema Corporation (the “Company”) hereby announces that the financial results of SMS Holdings Corporation, which falls under the category of an unlisted “Parent Company, etc.” for the Company, have been finalized. Details are as follows.

1. Overview of the unlisted Parent Company, etc. (hereinafter, the “Subject Company”)

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|-----------------------------------|---|
| (1) Company name | SMS Holdings Corporation |
| (2) Address | 6-16-25, Shirokane, Minato-ku, Tokyo |
| (3) Representative | Yoshichika Hemmi, Representative Director and President |
| (4) Business operations | Investment business, consulting services related to the management of assets, consulting services related to business management, etc. |
| (5) Share capital | 3 million yen |
| (6) Relationship with the Company | |
| (i) Capital relationship | The Subject Company directly holds 29.00% of the voting rights of the Company.

(as of September 30, 2025) |
| (ii) Human relationship | Yoshichika Hemmi, Representative Director and Chairman of the Company, concurrently serves as Representative Director and President of SMS. |
| (iii) Business relationship | There is no business relationship worthy of special mention between the Company and the Subject Company. |

2. Financial statements of the Subject Company.

Balance Sheet

(as of December 31, 2025)

(Thousands of yen)

Item	Amount	Item	Amount
Current assets	3,465,180	Current liabilities	3,155,341
Cash and deposits	499,859	Current portion of long-term borrowings	256,000
Securities	2,519,798	Accounts payable - other	1,407
Advances paid	362,868	Income taxes payable	102,160
Other current assets	82,655	Other current liabilities	2,795,773
Non-current assets	6,183,929	Non-current liabilities	459,400
Property, plant and equipment	450,271	Long-term borrowings	459,400
Intangible assets	16,662	Total liabilities	3,614,741
Investments and other assets	5,716,995	Share capital	3,000
		Retained earnings	6,031,368
		Total net assets	6,034,368
Total assets	9,649,110	Total liabilities and net assets	9,649,110

Note: Amounts are rounded off to thousand yen.

Statement of Income

Fiscal year ended December 31, 2025

(Thousands of yen)

Item	Amount
Net sales	9,859
Gross profit	9,859
Selling, general and administrative expenses	131,385
Operating profit (loss)	(121,526)
Non-operating income	1,601,979
Non-operating expenses	43,984
Ordinary profit (loss)	1,436,468
Profit (loss) before income taxes	1,436,468
Income taxes - current	293,434
Profit (loss)	1,143,034

Note: Amounts are rounded off to thousand yen.

3. Distribution of the Subject Company's shares by shareholder type and the status of its major shareholders and officers

(1) Distribution by shareholder type

As of February 27, 2026

Category	Distribution							Total
	Government and local governments	Financial institutions	Financial instruments business operators	Other corporations	Foreign corporations, etc.		Individuals and others	
					Non-individuals	Individuals		
Number of shareholders	–	–	–	–	–	–	3	3
Number of shares owned	–	–	–	–	–	–	300	300
Ratio of the number of shares owned (%)	–	–	–	–	–	–	100.0	100.0

(2) Status of major shareholders

As of February 27, 2026

Name	Address	Number of shares owned	Ratio of the number of shares owned to the total number of issued shares (%)
Yoshichika Hemmi and two other persons	Yokohama-shi, Kanagawa, etc.	300	100.0

(3) Status of officers

As of February 27, 2026

Position	Name	Birth date	Career summary		Number of shares owned
Representative Director and President	Yoshichika Hemmi	March 24, 1956	April 1974 April 1979 March 1983 January 2006 December 2007 June 2008 January 2009 April 2010 April 2016	Joined Nitto Boseki Co., Ltd. Joined Sun System Inc. Established Hemmi Engineering Co., Ltd. (currently Systema Corporation). Representative Director and President Established SMS Holdings Corporation. Representative Director and President (present) Special Advisor to Catena Co., Ltd. (currently Systema Corporation) Director and Chairman, Catena Co., Ltd. Representative Director and Chairman, System Pro Co., Ltd. (currently Systema Corporation) Representative Director and President, Sysprocatena Co., Ltd. (currently Systema Corporation) Representative Director and Chairman, Systema Corporation	6

			October 2023 June 2024	Director and Chairman, Systema Corporation Representative Director and Chairman, Systema Corporation (present)	
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