

Translation

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Summary of Consolidated Financial Results for FY2025 (Based on Japanese GAAP)

February 13, 2026

Company name: Cyber Security Cloud, Inc.
 Stock exchange listing: Tokyo
 Stock code: 4493 URL <https://www.cscloud.co.jp/>
 Representative: Representative Director, President and CEO Toshihiro Koike
 Inquiries: Director, CFO Masafumi Kurata TEL 03(6416)9996
 Scheduled date of annual general meeting of shareholders: March 26, 2026
 Scheduled date to file annual securities Report: March 25, 2026
 Scheduled date to commence dividend payments: March 27, 2026
 Preparation of supplementary material on quarterly financial results: Yes
 Holding of quarterly financial results meeting: Yes

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the fiscal year ended December 31, 2025 (from January 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	%
Fiscal year ended December 31, 2025	5,084	31.8	1,102	42.5	1,092	31.1	821	42.9
Fiscal year ended December 31, 2024	3,857	26.0	773	40.7	832	48.8	575	34.6

	Earnings per share	Diluted earnings per share	Return on Equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Fiscal year ended December 31, 2025	81.84	81.32	18.6	18.7	21.7
Fiscal year ended December 31, 2024	62.36	61.34	34.5	27.6	20.1

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net asset per share
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2025	5,833	4,421	75.6	430.17
As of December 31, 2024	3,016	1,706	55.3	181.40

(3) Consolidated cash flow

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Fiscal year ended December 31, 2025	1,004	(426)	1,707	3,983
Fiscal year ended December 31, 2024	663	(175)	(595)	1,667

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended December 31, 2024	—	0.00	—	3.00	3.00
Year ended December 31, 2025	—	0.00	—	5.00	5.00
Year ending December 31, 2026 (Forecast)	—	0.00	—	6.00	6.00

3. Forecast of consolidated financial results for the year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	6,000	18.0	1,200	8.8	1,200	9.9	865	5.2	84.41

Percentages indicate year-on-year changes

4. Notes

(1) Changes in significant subsidiaries during the year ended December 31, 2025

(changes in specified subsidiaries resulting in the change in scope of consolidation): Yes

DataSign Inc.

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: Yes

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(3) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	10,390,644 shares	As of December 31, 2024	9,450,644 shares
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Number of treasury shares at the end of the period

As of December 31, 2025	143,057 shares	As of December 31, 2024	251,857 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Fiscal year ended December 31, 2025	10,042,423 shares	Fiscal year ended December 31, 2024	9,222,237 shares
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(Reference) Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended December 31, 2025 (from January 1, 2025 to December 31, 2025)

(1) Non-consolidated operating results

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	%
Fiscal year ended December 31, 2025	4,810	27.0	964	29.8	984	22.4	745	34.8
Fiscal year ended December 31, 2024	3,786	27.0	743	31.5	803	39.8	552	25.4

	Basic earnings per share	Diluted earnings per share
	Millions of yen	Millions of yen
Fiscal year ended December 31, 2025	74.21	73.74
Fiscal year ended December 31, 2024	59.96	58.98

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net asset per share
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2025	5,681	4,315	75.7	419.84
As of December 31, 2024	3,002	1,678	54.6	178.33

Consolidated financial statements
Consolidated balance sheets

(Thousands of yen)

	As of December 31, 2024	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	1,667,410	3,983,645
Accounts receivable - trade	409,000	550,070
Other	135,835	150,148
Allowance for doubtful accounts	-	(2,899)
Total current assets	<u>2,212,246</u>	<u>4,680,965</u>
Non-current assets		
Property, plant and equipment		
Buildings	52,948	52,948
Accumulated depreciation-buildings	(8,369)	(11,809)
Buildings, net	<u>44,578</u>	<u>41,138</u>
Tools, furniture and fixtures	11,777	11,777
Accumulated depreciation-tools, furniture and fixtures	(7,005)	(8,132)
Tools, furniture and fixtures, net	<u>4,771</u>	<u>3,644</u>
Other	25,227	12,256
Total property, plant and equipment	<u>74,577</u>	<u>57,040</u>
Intangible assets		
Software	134,387	171,841
Goodwill	222,080	441,114
Other	41,433	95,766
Total intangible assets	<u>397,902</u>	<u>708,722</u>
Investments and other assets		
Leasehold deposits	98,679	100,231
Deferred tax assets	93,735	131,402
Shares of subsidiaries and associates	34,526	34,526
Other	104,778	120,248
Investments and other assets	<u>331,721</u>	<u>386,409</u>
Total non-current assets	<u>804,200</u>	<u>1,152,171</u>
Total assets	<u>3,016,447</u>	<u>5,833,137</u>

(Thousands of yen)

As of December 31, 2024 As of December 31, 2025

	As of December 31, 2024	As of December 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	99,147	110,793
Current portion of long-term borrowings	106,915	98,556
Accounts payable - other	150,283	198,290
Accrued expenses	154,500	184,150
Income taxes payable	183,581	231,539
Contract liabilities	225,010	266,741
Other	100,565	122,648
Total current liabilities	1,020,003	1,212,720
Non-current liabilities		
Long-term borrowings	276,494	177,938
Other	13,578	20,972
Total non-current liabilities	290,072	198,910
Total liabilities	1,310,076	1,411,630
Net assets		
Shareholders' equity		
Share capital	100,000	1,023,080
Capital surplus	741,157	1,473,657
Retained earnings	1,490,536	2,284,843
Treasury shares	(668,331)	(379,631)
Total shareholders' equity	1,663,362	4,401,949
Accumulated other comprehensive income		
Foreign currency translation adjustment	5,257	6,224
Total accumulated other comprehensive income	5,257	6,224
Share acquisition rights	37,751	13,332
Total net assets	1,706,370	4,421,506
Total liabilities and net assets	3,016,447	5,833,137

Consolidated statements of income and consolidated statements of comprehensive income
Consolidated statements of income

(Thousands of yen)

	Fiscal year ended December 31, 2024	Fiscal year ended December 31, 2025
Net sales	3,857,729	5,084,678
Cost of sales	1,337,156	1,751,070
Gross profit	2,520,573	3,333,608
Selling, general and administrative expenses	1,746,970	2,230,900
Operating profit	773,602	1,102,708
Non-operating income		
Interest income	4,284	2,794
Foreign exchange gains	57,975	-
Subsidy income	-	996
Cashback Income	2,554	2,060
Other	129	619
Total non-operating income	64,944	6,470
Non-operating expenses		
Interest expenses	3,660	4,178
Commission expenses	1,599	-
Foreign exchange losses	-	2,001
Share issuance costs	8	10,613
Other	419	264
Total non-operating expenses	5,688	17,058
Ordinary profit	832,858	1,092,120
Extraordinary income		
Gain on reversal of share acquisition rights	-	39,164
Total extraordinary income	-	39,164
Extraordinary losses		
Loss on sale and retirement of non-current assets	1,504	-
Total extraordinary losses	1,504	-
Profit before income taxes	831,354	1,131,285
Income taxes - current	285,368	348,577
Income taxes - deferred	(29,114)	(39,196)
Total income taxes	256,253	309,381
Profit	575,100	821,903
Profit attributable to owners of parent	575,100	821,903

Consolidated statements of comprehensive income

	(Thousands of yen)	
	Fiscal year ended December 31, 2024	Fiscal year ended December 31, 2025
Profit	575,100	821,903
Other comprehensive income		
Foreign currency translation adjustment	2,378	967
Total other comprehensive income	2,378	967
Comprehensive income	577,479	822,870
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	577,479	822,870
Comprehensive income attributable to non-controlling interests	-	-

Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended December 31, 2024	Fiscal year ended December 31, 2025
Cash flows from operating activities		
Profit before income taxes	831,354	1,131,285
Depreciation	43,672	66,383
Amortization of goodwill	27,922	58,873
Increase (decrease) in contract liabilities	1,504	-
Increase (decrease) in allowance for doubtful accounts	(2,326)	2,929
Foreign exchange losses (gains)	(42,751)	(27,201)
Interest income	(4,284)	(2,794)
Interest expenses	3,660	4,178
Gain on reversal of share acquisition rights	-	(39,164)
Share-based payment expenses	66,810	84,727
Decrease (increase) in trade receivables	(119,347)	(81,619)
Decrease (increase) in inventories	5,993	-
Increase (decrease) in contract liabilities	27,504	38,869
Increase (decrease) in accounts payable - other	(37,890)	47,138
Decrease (increase) in other assets	(4,192)	(16,967)
Increase (decrease) in other liabilities	42,995	72,485
Subtotal	840,625	1,339,125
Interest received	4,284	2,794
Interest paid	(3,916)	(4,179)
Income taxes paid	(207,478)	(333,591)
Net cash provided by (used in) operating activities	633,515	1,004,149
Cash flows from investing activities		
Purchase of property, plant and equipment	(4,018)	-
Purchase of intangible assets	(39,650)	(72,355)
Decrease (increase) in investments and other assets	(25,000)	-
Purchase of shares of subsidiaries and associates	(34,526)	-
Long-term loan advances	-	(19,600)
Payments for acquisition of businesses	(72,727)	-
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(334,468)
Net cash provided by (used in) investing activities	(175,923)	(426,423)
Cash flows from financing activities		
Proceeds from long-term borrowings	350,000	-
Repayments of long-term borrowings	(150,789)	(133,515)
Purchase of treasury shares	(799,915)	-
Proceeds from issuance of share acquisition rights	-	1,846,160
Proceeds from issuance of shares resulting from exercise of share acquisition rights	-	3,304
Proceeds from disposal of treasury shares resulting from exercise of share acquisition rights	6,350	31,000
Dividends paid	-	(27,473)
Other payments	(913)	(11,664)
Net cash provided by (used in) financing activities	(595,267)	1,707,810
Effect of exchange rate change on cash and cash equivalents	50,140	30,698
Net increase (decrease) in cash and cash equivalents	(87,534)	2,316,235
Cash and cash equivalents at beginning of period	1,754,945	1,667,410
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	-	-
Cash and cash equivalents at end of period	1,667,410	3,983,645