Translation

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Summary of Consolidated Financial Results for the Six Months Ended June 30, 2026 (Based on Japanese GAAP)

Aug 14, 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 to file Semi-annual Report: Aug 14, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on interim financial results: Yes
Holding of interim financial results meeting: Yes

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(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	%
Six months ended June 30, 2026	2,771	14.6	619	30.0	649	51.5	447	43.7
Six months ended June 30, 2025	2,418	31.2	476	-2.6	428	-22.0	311	-16.5

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended June 30, 2026	43.69	43.49
Six months ended June 30, 2025	31.65	31.42

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of June 30, 2026	5,598	4,553	81.0
As of December 31, 2025	5,833	4,421	75.6

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, 2025	–	0.00	–	5.00	5.00
Year ending December 31, 2026	–	0.00			
Year ending December 31, 2026 (Forecast)			–	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)

Percentages indicate year-on-year changes

	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

4. Notes

(1) Changes in significant subsidiaries during the six months ended June 30, 2026 (changes in specified subsidiaries resulting in the change in scope of consolidation): No

(2) Application of special accounting methods for preparing interim consolidated financial statements: Yes

(3) 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: No

Changes in accounting policies due to other reasons: No

Changes in accounting estimates: No

Restatement of prior period financial statements: No

(4) Number of issued shares (common shares)

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

As of June 30, 2026	10,390,644 shares	As of December 31, 2025	10,390,644 shares

Number of treasury shares at the end of the period

As of June 30, 2026	290,957 shares	As of December 31, 2025	143,057 shares

Average number of shares during the period (cumulative from the beginning of the fiscal year)

Six months ended June 30, 2026	10,236,790 shares	Six months ended June 30, 2025	9,835,815 shares

Consolidated financial statements

Consolidated balance sheets

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	3,983,645	3,422,482
Accounts receivable - trade	534,098	593,842
Contract assets	15,972	—
Prepaid expenses	146,392	310,137
Other	3,756	151,178
Allowance for doubtful accounts	(2,899)	—
Total current assets	4,680,965	4,477,641
Non-current assets		
Tangible assets	57,040	56,674
Intangible assets		
Software	171,841	157,757
Goodwill	441,114	409,361
Other	95,766	88,631
Total intangible assets	708,722	655,750
Investments and other assets	386,409	408,512
Total non-current assets	1,152,171	1,120,938
Total assets	5,833,137	5,598,579
Liabilities		
Current liabilities		
Accounts payable - trade	110,793	101,920
Current portion of long-term borrowings	98,556	—
Income taxes payable	231,539	225,257
Contract liabilities	266,741	323,265
Other	505,089	374,423
Total current liabilities	1,212,720	1,024,867
Non-current liabilities		
Long-term borrowings	177,938	—
Other	20,972	20,054
Total non-current liabilities	198,910	20,054
Total liabilities	1,411,630	1,044,922
Net assets		
Shareholders' equity		
Share capital	1,023,080	1,023,080
Capital surplus	1,473,657	1,409,886
Retained earnings	2,284,843	2,680,853
Treasury shares	(379,631)	(588,697)
Total shareholders' equity	4,401,949	4,525,122
Accumulated other comprehensive income		
Foreign currency translation adjustment	6,224	8,912
Total accumulated other comprehensive income	6,224	8,912
Share acquisition rights	13,332	19,623
Total net assets	4,421,506	4,553,657
Total liabilities and net assets	5,833,137	5,598,579

Consolidated statements of income and consolidated statements of comprehensive income

Consolidated statements of income

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Net sales	2,418,823	2,771,232
Cost of sales	862,156	921,774
Gross profit	1,556,666	1,849,457
Selling, general and administrative expenses	1,079,940	1,229,905
Operating profit	476,726	619,552
Non-operating income		
Interest income	1,078	4,142
Foreign exchange gains	—	24,628
Subsidy income	996	3,300
Cashback	1,055	1,397
Others	71	78
Total non-operating income	3,202	33,547
Non-operating expenses		
Interest expenses	2,218	2,017
Commission expenses	—	1,390
Foreign exchange losses	38,471	—
Share issuance costs	10,607	6
Others	3	290
Total non-operating expenses	51,300	3,704
Ordinary profit	428,627	649,394
Extraordinary profits		
Gain on reversal of share acquisition rights	39,164	—
Total extraordinary income	39,164	—
Profit before income taxes	467,792	649,394
Total income taxes	156,491	202,147
Profit	311,300	447,247
Profit attributable to owners of parent	311,300	447,247

Consolidated statements of comprehensive income

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	311,300	447,247
Other comprehensive income		
Foreign currency translation adjustment	(3,366)	2,687
Total other comprehensive income	(3,366)	2,687
Comprehensive income	307,933	449,935
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	307,933	449,935
Comprehensive income attributable to non-controlling interests	—	—

Consolidated statements of cash flows

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	467,792	649,394
Depreciation	32,726	41,346
Amortization of goodwill	27,120	31,752
Increase (decrease) in allowance for doubtful accounts	2,929	(2,914)
Foreign exchange losses (gains)	39,364	(16,542)
Interest income	(1,078)	(4,142)
Interest expenses	2,218	2,017
Gain on reversal of share acquisition rights	(39,164)	—
Share-based payment expenses	38,997	44,082
Decrease (increase) in trade receivables	(21,539)	(40,992)
Increase (decrease) in contract liabilities	68,932	56,524
Increase (decrease) in accounts payable - other	(80,319)	(78,626)
Decrease (increase) in prepaid expenses	(45,054)	(176,284)
Decrease (increase) in other assets	16,685	22,270
Increase (decrease) in other liabilities	23,902	(74,224)
Subtotal	533,513	453,659
Interest received	1,078	4,142
Interest paid	(2,215)	(305)
Income taxes paid	(189,845)	(197,448)
Net cash provided by (used in) operating activities	342,531	260,048
Cash flows from investing activities		
Purchase of property, plant and equipment	—	(9,391)
Purchase of intangible assets	—	(10,142)
Long-term loan advances	(19,600)	—
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(334,468)	—
Net cash provided by (used in) investing activities	(354,068)	(19,534)
Cash flows from financing activities		
Repayments of long-term borrowings	(60,437)	(276,494)
Proceeds from issuance of shares	1,846,160	—
Proceeds from issuance of share acquisition rights	3,304	—
Purchase of treasury shares	—	(349,077)
Decrease (increase) in deposits for purchase of treasury shares	—	(150,922)
Proceeds from disposal of treasury shares through exercise of stock acquisition rights	24,950	8,650
Dividends paid	(27,426)	(50,993)
Other payments	(5,153)	(8,421)
Net cash provided by (used in) financing activities	1,781,397	(827,259)
Effect of exchange rate change on cash and cash equivalents	(51,476)	25,582
Net increase (decrease) in cash and cash equivalents	1,718,383	(561,162)
Cash and cash equivalents at beginning of period	1,667,410	3,983,645
Cash and cash equivalents at end of period	3,385,794	3,422,482