Fiscal Year Ending December 2026 Second Quarter (Interim) Financial Results [Japanese GAAP] (Non-consolidated)

August 7, 2026

Listed Company Name	NOMURA SYSTEM CORPORATION CO., LTD.	Stock Exchange	Tokyo
Code Number	3940	URL	https://www.nomura-system.co.jp
Representative	(Title) Representative Director	(Name) Yoshimitsu Nomura	
Contact Person	(Title) Director, General Manager of Administration Department	(Name) Yasuo Nemoto	(TEL) 03-6277-0133

Scheduled Date for Filing Semiannual Report: August 7, 2026 Scheduled Date for Dividend Payment: -

Preparation of Supplementary Materials for Financial Results: Yes

Holding of Financial Results Briefing: Yes (For Institutional Investors and Securities Analysts)

(Rounded to the nearest million yen)

1. Financial Results for the Second Quarter (Interim) of Fiscal Year Ending December 2026 (January 1, 2026 - June 30, 2026)

(1) Operating Results (Cumulative)

(% figures indicate year-on-year change from the interim period of the previous year)

	Net Sales		Operating Profit		Ordinary Profit		Interim Net Profit	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
Interim Period of FY Ending December 2026	1,689	(0.6)	231	(22.1)	236	(20.6)	162	(20.0)
Interim Period of FY Ending December 2025	1,700	7.7	297	18.5	297	18.7	203	18.1

	Per Share Interim Net Profit	Diluted Per Share Interim Net Profit
	Yen Sen	Yen Sen
Interim Period of FY Ending December 2026	3.57	-
Interim Period of FY Ending December 2025	4.44	-

(2) Financial Position

	Total Assets	Net Assets	Equity Ratio
	Millions of Yen	Millions of Yen	%
Interim Period of FY Ending December 2026	3,799	3,452	90.9
Fiscal Year Ending December 2025	3,977	3,526	88.6

(Reference) Shareholders' Equity Interim Period of FY Ending December 2026: 3,452 Millions of Yen FY Ending December 2025: 3,526 Millions of Yen

2. Dividends

	Annual Dividends per Share				
	End of Q1	End of Q2	End of Q3	Year-end	Total
	Yen Sen	Yen Sen	Yen Sen	Yen Sen	Yen Sen
FY Ending December 2025	-	0.00	-	3.55	3.55
Fiscal Year Ending December 2026	-	0.00			
FY Ending December 2026 (Forecast)			-	3.55	3.55

(Note) Revision from the Most Recently Announced Dividend Forecast: No

3. Earnings Forecast for Fiscal Year Ending December 2026 (January 1, 2026 - December 31, 2026)

(% figures indicate year-on-year change from the previous fiscal year)

	Net Sales		Operating Profit		Ordinary Profit		Net Profit		Per Share Net Profit
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen Sen
Full Year	3,800	14.4	530	(9.6)	530	(10.6)	362	(10.4)	7.84

(Note) Revision from the Most Recently Announced Earnings Forecast : No

* Notes

(1) Application of Accounting Methods Specific to the Preparation of Interim Financial Statements	:	No
(2) Changes in Accounting Policies, Changes in Accounting Estimates, and Restatements		
(i) Changes in accounting policies due to revisions of accounting standards	:	No
(ii) Changes in accounting policies other than (i)	:	No
(iii) Changes in accounting estimates	:	No
(iv) Restatements	:	No

(3) Number of Shares Issued (Common Stock)

(i) Number of shares issued at end of period (including treasury shares)	Interim Period of FY Ending December 2026	46,692,000 shares	FY Ending December 2025	46,692,000 Shares
(ii) Number of treasury shares at end of period	Interim Period of FY Ending December 2026	1,602,204 Shares	FY Ending December 2025	558,204 Shares
(iii) Average number of shares during the period (interim)	Interim Period of FY Ending December 2026	45,450,269 Shares	Interim Period of FY Ending December 2025	45,719,044 Shares

※ The second quarter (interim) financial results are not subject to review by a certified public accountant or audit firm

※ Explanation Regarding Appropriate Use of Earnings Forecasts and Other Special Notes

The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and certain assumptions that the Company believes to be reasonable, and are not intended as a commitment by the Company to achieve such results. Actual results may differ materially due to various factors. Although the current fiscal year performance is progressing favorably compared to the earnings forecast, the domestic economic environment remains uncertain, so the full-year earnings forecast will be disclosed at a later date.

Contents of Attached Materials

1. Interim Financial Statements and Key Notes

(1) Interim Balance Sheet

(Unit: Thousands of Yen)

	Previous Fiscal Year (December 31, 2025)	Current Interim Accounting Period (June 30, 2026)
Assets		
Current Assets		
Cash and Deposits	2,700,032	2,502,392
Accounts Receivable and Contract Assets	647,615	608,059
Work in Process	3,163	8,138
Other	67,764	66,167
Total Current Assets	3,418,575	3,184,756
Non-current Assets		
Property, Plant and Equipment	48,827	51,627
Intangible Assets	218	218
Investments and Other Assets		
Investment Securities	285,000	387,150
Other	224,767	174,814
Total Investments and Other Assets	509,767	561,964
Total Non-current Assets	558,813	613,809
Total Assets	3,977,388	3,798,564
Liabilities		
Current Liabilities		
Accounts Payable	185,834	143,453
Income Taxes Payable	134,590	78,505
Other	112,357	93,022
Total Current Liabilities	432,781	314,980
Non-current Liabilities		
Asset Retirement Obligations	18,727	18,732
Other	-	12,879
Total Non-current Liabilities	18,727	31,611
Total Liabilities	451,508	346,592
Net Assets		
Shareholders' Equity		
Share Capital	327,834	327,834
Capital Surplus	311,925	311,925
Retained Earnings	2,915,576	2,914,129
Treasury Shares	(63,570)	(205,982)
Total Shareholders' Equity	3,491,764	3,347,905
Valuation and Translation Adjustments		
Unrealized Gains (Losses) on Available-for-sale Securities	34,115	104,067
Total Valuation and Translation Adjustments	34,115	104,067
Total Net Assets	3,525,879	3,451,973
Total Liabilities and Net Assets	3,977,388	3,798,564

(2) Interim Statement of Income

(Unit: Thousands of Yen)

	Previous Interim Accounting Period (From January 1, 2025 To June 30, 2025)	Current Interim Accounting Period (From January 1, 2026 To June 30, 2026)
Net Sales	1,699,915	1,688,989
Cost of Sales	1,221,050	1,269,335
Gross Profit	478,865	419,654
Selling, General and Administrative Expenses	182,248	188,553
Operating Profit	296,618	231,101
Non-operating Income		
Interest Income	1,078	2,483
Dividend Income	-	3,625
Other	1,002	702
Total Non-operating Income	2,080	6,809
Non-operating Expenses		
Commission Expenses	1,240	1,709
Other	-	24
Total Non-operating Expenses	1,240	1,733
Ordinary Profit	297,458	236,177
Extraordinary Income		
Gain on Sale of Fixed Assets	1,402	-
Total Extraordinary Income	1,402	-
Interim Profit before Income Taxes	298,860	236,177
Income Taxes - Current	98,024	69,845
Income Taxes - Deferred	(1,980)	4,004
Total Income Taxes	96,044	73,849
Interim Net Profit	202,816	162,328

(3) Interim Statement of Cash Flows

(Unit: Thousands of Yen)

	Previous Interim Accounting Period (From January 1, 2025 To June 30, 2025)	Current Interim Accounting Period (From January 1, 2026 To June 30, 2026)
Cash Flows from Operating Activities		
Interim Profit before Income Taxes	298,860	236,177
Depreciation	5,041	5,088
Stock-based Compensation Expenses	20,466	29,779
Interest and Dividend Income	(1,078)	(6,108)
Commission Expenses	1,240	1,709
Gain on Sale of Fixed Assets	(1,402)	-
Increase (Decrease) in Trade Receivables (△ indicates increase)	101,954	39,556
Increase (Decrease) in Inventories (△ indicates increase)	(4,875)	(4,975)
Increase (Decrease) in Trade Payables (△ indicates decrease)	(72,664)	(42,381)
Increase (Decrease) in Accrued Consumption Taxes (△ indicates decrease)	(10,487)	(11,382)
Other	(28,147)	(11,571)
Subtotal	308,907	235,894
Income Taxes Paid	(95,564)	(124,035)
Interest and Dividends Received	1,078	6,108
Cash Flows from Operating Activities	214,421	117,966
Cash Flows from Investing Activities		
Payments for Purchase of Property, Plant and Equipment	(11,136)	(7,888)
Proceeds from Sale of Property, Plant and Equipment	3,612	-
Cash Flows from Investing Activities	(7,524)	(7,888)
Cash Flows from Financing Activities		
Payments for Purchase of Treasury Shares	(125,222)	(144,121)
Dividends Paid	(150,494)	(163,598)
Cash Flows from Financing Activities	(275,716)	(307,719)
Increase (Decrease) in Cash and Cash Equivalents (△ indicates decrease)	(68,819)	(197,641)
Cash and Cash Equivalents at Beginning of Period	2,854,150	2,700,032
Cash and Cash Equivalents at End of Interim Period	2,785,330	2,502,392

(4) Notes to Interim Financial Statements

(Notes on Going Concern Assumption)

There are no applicable items.

(Notes on Significant Changes in Shareholders' Equity)

There are no applicable items.

(Notes on Segment Information)

[Segment Information]

As the Company operates solely in the ERP Solutions business as a single segment, segment information has been omitted.

(Significant Subsequent Events)

(Acquisition of Treasury Shares)

At the Board of Directors meeting held on August 7, 2026, the Company resolved matters concerning the acquisition of treasury shares based on the provisions of the Articles of Incorporation pursuant to Article 459, Paragraph 1 of the Companies Act.

1. Reason for Acquisition of Treasury Shares

The Company will acquire these shares as treasury shares to improve capital efficiency and to enable flexible capital policies that respond to changes in the business environment, including consideration of incentive plans.

2. Details of Acquisition

(1)	Type of Shares to be Acquired	Common Stock
(2)	Maximum Number of Shares to be Acquired	1,000,000 shares (upper limit) (Ratio to Total Number of Shares Issued (excluding treasury shares): 2.2%)
(3)	Total Acquisition Amount	150,000,000 yen (upper limit)
(4)	Acquisition Period	August 10, 2026 - October 31, 2026
(5)	Acquisition Method	Market purchase on the Tokyo Stock Exchange

(Reference) Treasury Share Holdings as of June 30, 2026

Total Number of Shares Issued (Excluding Treasury Shares)	45,089,796 shares
Number of Treasury Shares	1,602,204 shares