Financial Results for the 6 Months Ended June 30,2026

August 6,2026

SIOS ,Corp.

（Stock Code: 3744 on Standard Market of Tokyo Stock Exchange）

SIOS

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SIOS Group Mission and Overview

"Make the impossible possible for the people of the world"

SIOS supports enterprise IT with open-source software* (OSS) and AI technology

Founded	**1997**	**Employees** As of Dec. 31, 2025 Includes temporary employees	**544**
Consolidated Group	**6 companies**	**Engineers** SIOS Technology (Apr. 2026)	**61%**

Our Competitive Driver: Hallmarks of OSS Ingrained in Our DNA

SIOS

The hallmarks of OSS, including transparency, flexibility, and innovation, are integral to our corporate culture and provide us with a competitive advantage.

Open-source software (OSS): Software with absolute transparency, developed and enhanced through the collaborative efforts of engineers worldwide

Ongoing open communication with an external tech community through SIOS Tech Lab

▶ **SIOS Tech Lab, a blog where engineers voluntarily share insights on technology**

Flat organizational structure with no departmental boundaries

▶ **Recognized as an accommodating and rewarding workplace by external organizations**

Outstanding Organizations of KENKO Investment for Health: 6 years

2026
健康経営優良法人
KENKO Investment for Health
大規模法人部門

Great Place to Work: 4 years

Great Place To Work®
Certified
SEP 2025–SEP 2026
JAPAN

Segment Overview

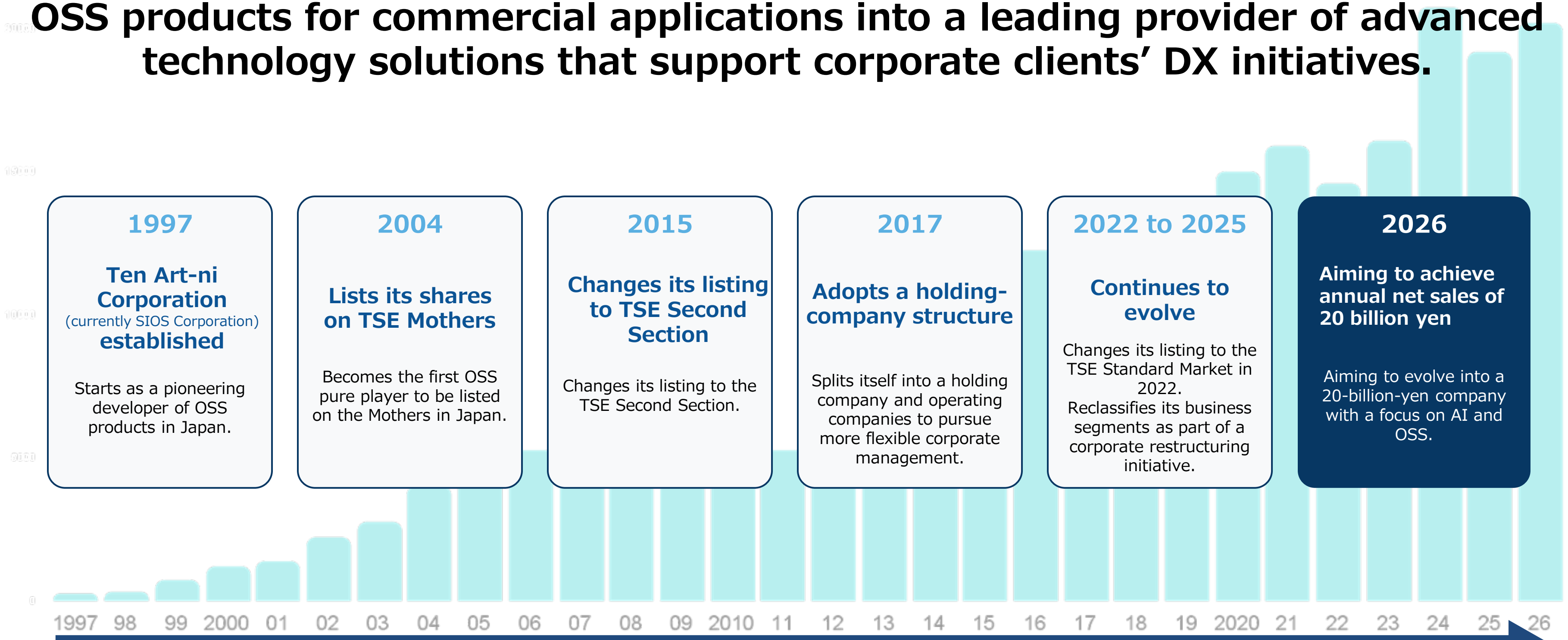
SIOS

We have three core business segments built around OSS and other advanced technologies to provide corporate clients with cutting-edge solutions.

Products & Services	Consulting & Integration	Software Sales & Solution
Develop, sell, and support in-house software products	Plan, develop, and operate enterprise information systems for corporate clients	Sell and provide technical support for third-party software products
● LifeKeeper disaster-recovery protection software ● Document management applications ● The Gluegent series (business productivity tools)	● System integration for the financial sector ● Educational support ● API* solutions ● OSS application support ● AI implementation support	● Red Hat, Inc. ● Elastic N.V.

History of Our Corporate Evolution

Over the past three decades, the SIOS Group has evolved from a developer of OSS products for commercial applications into a leading provider of advanced technology solutions that support corporate clients' DX initiatives.



1997

Ten Art-ni Corporation (currently SIOS Corporation) **established**

Starts as a pioneering developer of OSS products in Japan.

2004

Lists its shares on TSE Mothers

Becomes the first OSS pure player to be listed on the Mothers in Japan.

2015

Changes its listing to TSE Second Section

Changes its listing to the TSE Second Section.

2017

Adopts a holding-company structure

Splits itself into a holding company and operating companies to pursue more flexible corporate management.

2022 to 2025

Continues to evolve

Changes its listing to the TSE Standard Market in 2022.
Reclassifies its business segments as part of a corporate restructuring initiative.

2026

Aiming to achieve annual net sales of 20 billion yen

Aiming to evolve into a 20-billion-yen company with a focus on AI and OSS.

The SIOS Group utilizes advanced OSS, cloud, and AI technologies to support corporate clients' DX initiatives.

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Both net sales and operating profit increased year on year

Consolidated net sales	Consolidated operating profit	Percentage to annual guidance
10,944 million yen (up 15.4% YoY) ↑	196 million yen (up 9.0% YoY) ↑	43.6% (in operating profit)

SIOS

Products & Services and Software Sales & Solutions recorded year-on-year increases in both sales and profit

Segment ①	Products & Services	**Segment profit: +10.3% YoY** The full-scale transition to a subscription model changed the profit structure and reduced earnings of document management apps. However, growth in LifeKeeper and the Gluegent series increased net sales and profit with a revenue base of recurring sales.
Segment ②	Consulting & Integration	**Segment profit: -1.5% YoY** Development and configuration support for education systems, as well as new businesses such as generative AI* implementation support business, were solid. However, a reactionary decline in other businesses from the strong results of the previous fiscal year lowered segment results.
Segment ③	Software Sales & Solution	**Segment profit: +27.3% YoY** Recognition of the security functions and of the high-accuracy search solutions for implementing AI at businesses lifted Elastic N.V.-related net sales and profit.

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Consolidated Financial Results for H1 FY2026

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Year-on-year growth achieved across all metrics

(In millions of yen)	Results for H1 FY2025	Results for H1 FY2026	Change	%Change
Net Sales	9,486	10,944	+1,458	+15.4%
Gross profit	2,581	2,747	+166	+6.4%
Operating income	179	196	+16	+9.0%
Ordinary income	221	239	+18	+8.2%
Profit attributable to owners of parent	119	141	+21	+18.2%
EBITDA*	194	237	+42	+21.9%
ROIC* (annualized)	14.3%	13.0%	–	–

*EBITDA: Operating profit + Depreciation + Amortization of goodwill

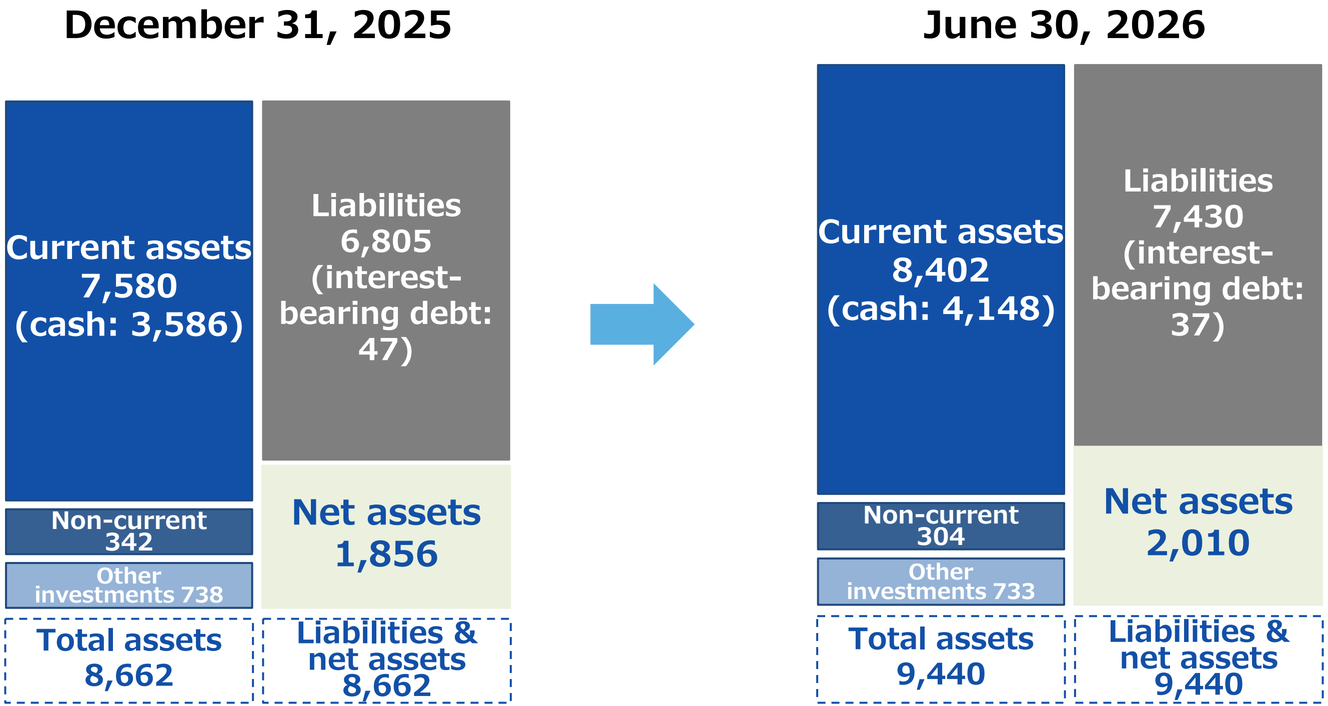
*ROIC: Operating profit after tax / (Shareholders' equity + Interest-bearing debts)

Consolidated Balance Sheet

SIOS

Net assets increased steadily, driven by higher retained earnings

(Unit: million yen)



Analysis of Consolidated Cash Flows

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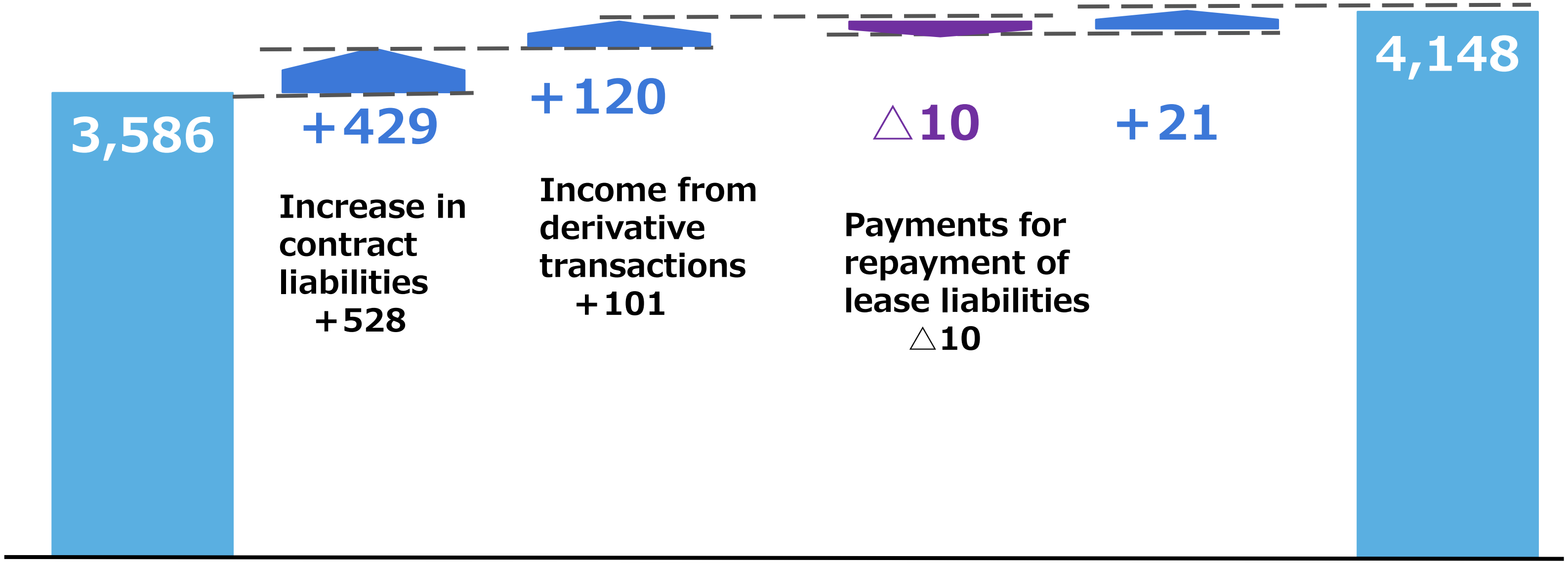
Some capital acquired through operating activities was appropriated for repaying lease obligations
Cash and equivalents rose 561 million yen



(In millions of yen)

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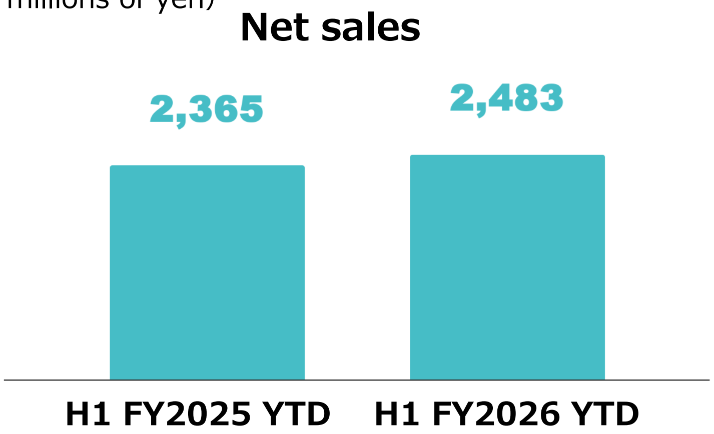
Business Results by Segment

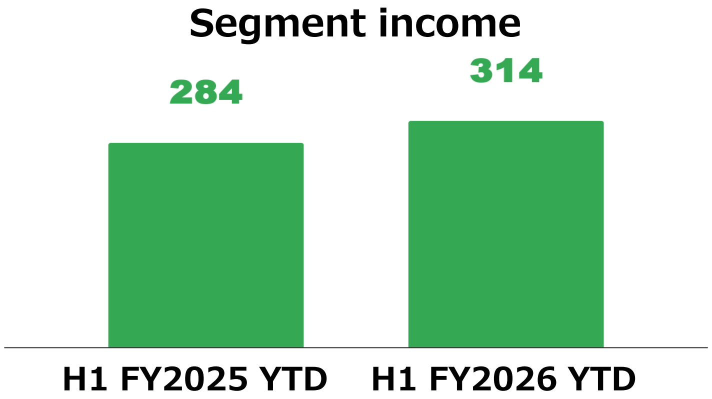
(In millions of yen)		Results for the 6 Months Ended June 30, 2025	**Results for the 6 Months Ended June 30, 2026**	%Change	Percentage to annual guidance
Products & Services	Net Sales	2,365	**2,483**	+5.0%	39.4%
	Operating income	284	**314**	+10.3%	33.1%
Consulting & Integration	Net Sales	1,755	**1,693**	△3.5%	51.3%
	Operating income	213	**210**	△1.5%	80.8%
Software Sales & Solution	Net Sales	5,372	**6,774**	+26.1%	65.1%
	Operating income	72	**92**	+27.3%	102.2%
Adjustments, including corporate expenses*	Net Sales	△6	**△6**	—	—
	Operating income	△391	**△421**	—	—
Total	**Net Sales**	**9,486**	**10,944**	**+15.4%**	**54.7%**
	Operating income	**179**	**196**	**+9.0%**	**43.6%**

*Expenses associated with the Company's back-office departments, not attributable to reportable segments

Segment① Products & Services

(In millions of yen)





Segment income

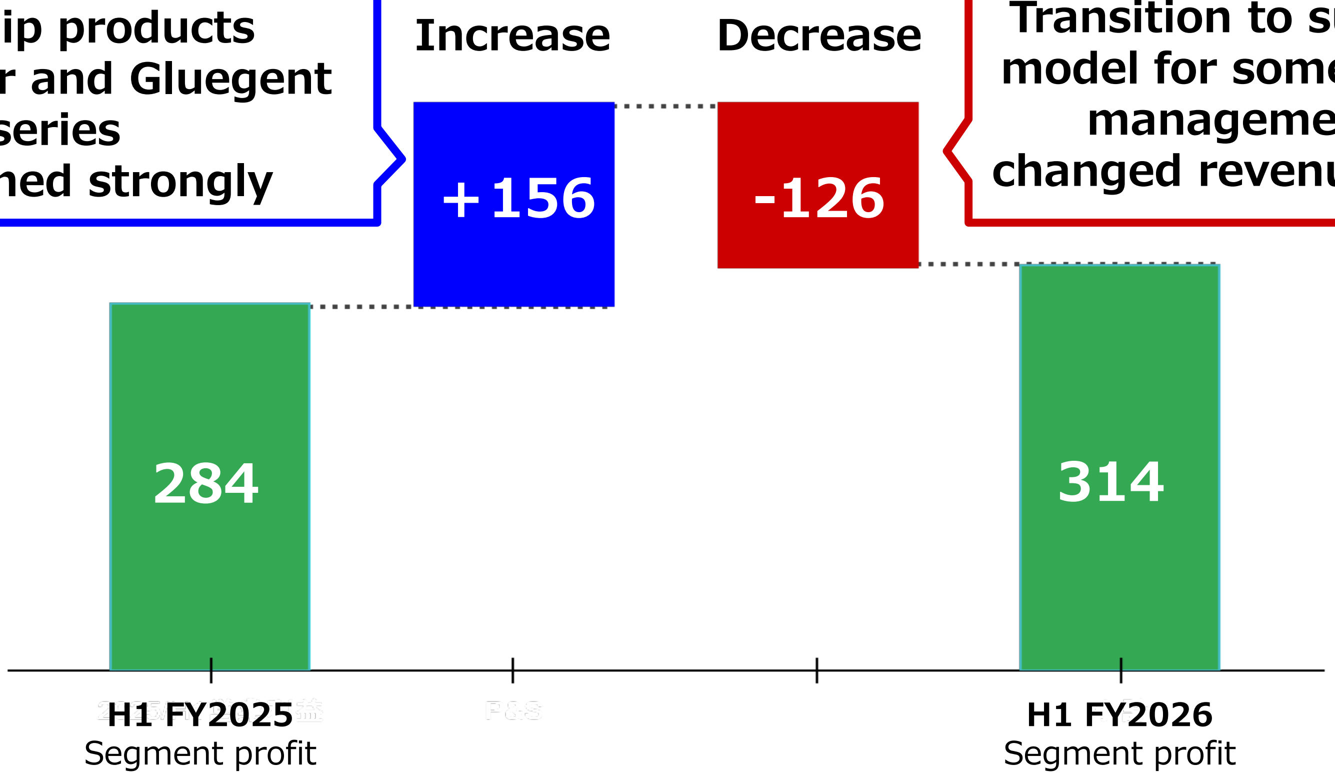
Up 10.3% YoY

- Transition to a subscription model of some document management apps temporarily reduced revenues
- Strong sales of the flagship LifeKeeper and Gluegent series lifted segment revenue and profit.

Products & Services: Segment Profit Bridge

Flagship products LifeKeeper and Gluegent series performed strongly

Transition to subscription model for some document management apps changed revenue structure



(In millions of yen)

Why Document Management Application Profit Declined

Further promotion of a subscription model for document management applications as part of on-going investments for a recurring business model

- **License Model**
  - Revenue recorded in a lump sum upon sale

- **Subscription Model**
  - Revenue recorded monthly based on usage

Conversion to a subscription model will decrease sales over the short term but will stably expand them over the medium to long term

Segment② Consulting & Integration

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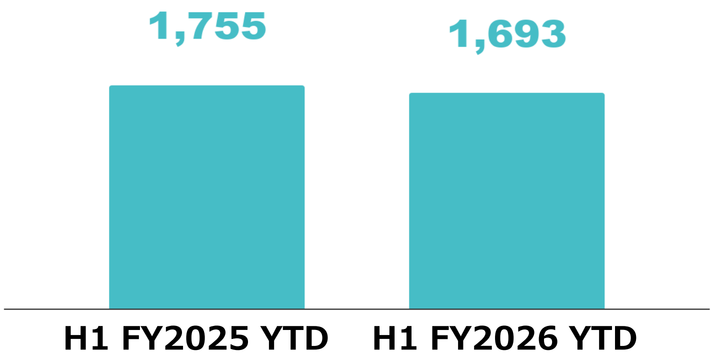
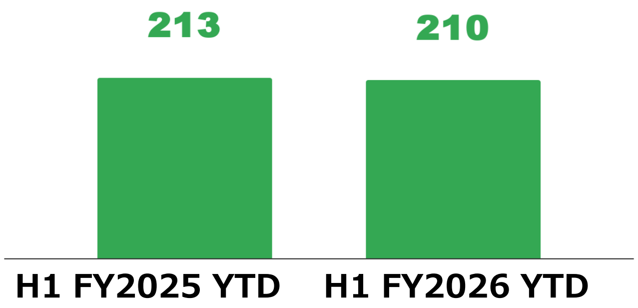
(In millions of yen)

Net sales



Segment income



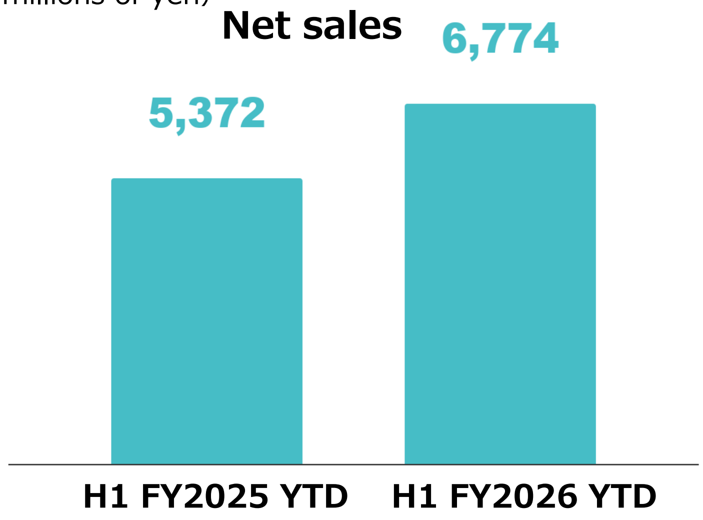
Segment income

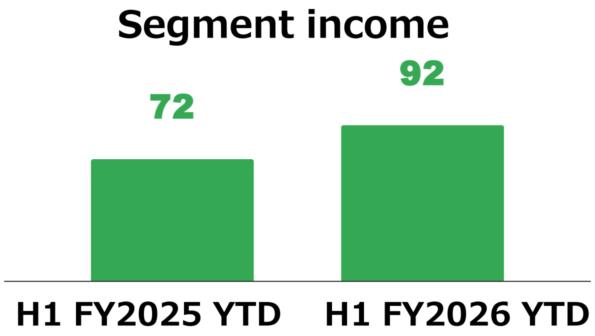
Down 1.5% YoY

- The number of projects acquired in development and configuration support for education systems and the generative AI implementation support business were solid, but a reactionary decline in other businesses from the strong results of the previous fiscal year lowered segment results.

Segment③ Software Sales & Solution

(In millions of yen)





Segment income

Up 27.3% YoY

- The Group achieved a YoY increase in both net sales and profit in this segment. This was attributed to an increase in revenue from service products based on solutions provided by Elastic N.V.

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Our Growth Strategy for FY2026

Achieve our Mission of
"**Making the impossible possible for the people of the world**"

Our two-pillar strategy for enhancing the Group's long-term enterprise value and sustaining its business growth:

Business model	**Continue to invest in expanding our recurring-revenue business**
Technology	**Use AI solutions and open-source software to become more competitive in the information service sector**

Continue to invest in expanding our recurring-revenue business

SIOS

Business model

(aiming to achieve more than 4 billion yen in annual recurring revenue in the Products & Services segment in FY2026)

Offer subscription options for more products	Offer subscription options that complement licensing options for a wider variety of our products to expand the **basis for bolstering the recurring-revenue business**
Increase subscribers to expand the recurring-revenue business	Focus on **attracting more first-time subscribers** and **offering value-added products** to existing subscribers to increase the average revenue per account and expand our recurring-revenue business

Percentage of Recurring Revenue to Segment Sales

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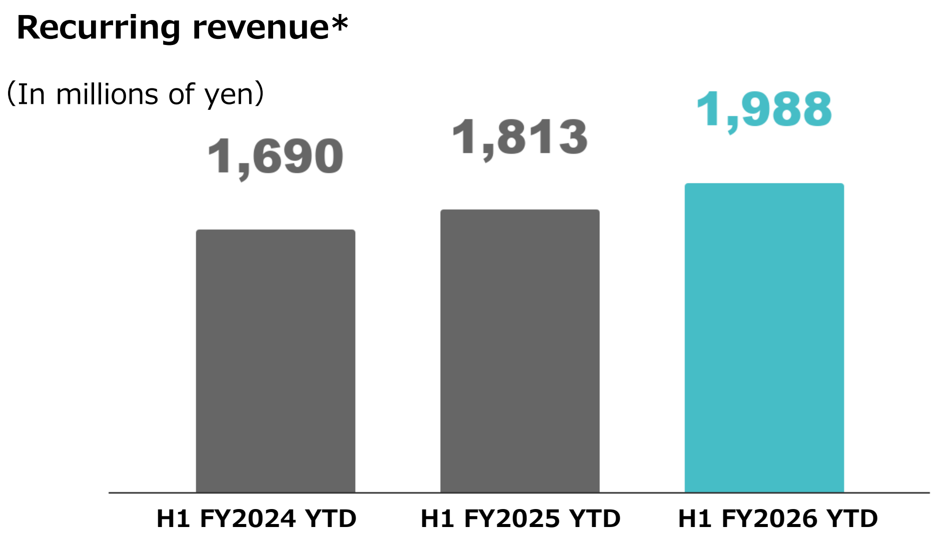
The percentage of recurring revenue to segment sales has remained high.



Products & Services segment

① Percentage of recurring revenue to segment sales: **80.1%**

② Percentage to annual guidance: **49.1%**
(Annual guidance: 4,050 million yen)

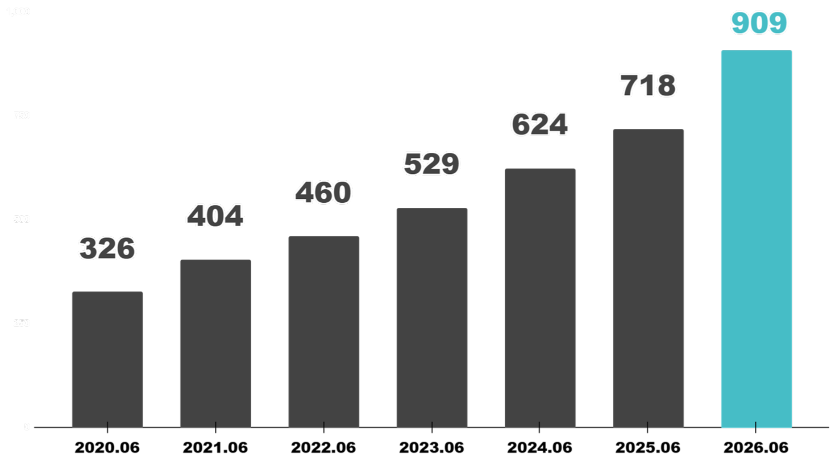
*Recurring revenue: Predictable income a business receives from ongoing subscriptions or maintenance and support contracts

Revenue from Gluegent Flow and Gluegent Gate

ARR of the Gluegent series continued to grow, achieving a 26.5% YoY increase in H1 FY2026.

【Combined ARR of Gluegent Flow and Gluegent Gate】

(In millions of yen)



Combined ARR for

Up 26.5% YoY

Gluegent Flow: **Up 54.6% YoY**

Gluegent Gate: **Up 11.2% YoY**

*ARR: Annual Recurring Revenue, obtained by multiplying MRR (monthly recurring revenue, which is a predictable revenue that a business counts on receiving every month from subscriptions) by 12

Use AI solutions and open-source software to become more competitive

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Technology

Leverage generative AI solutions and AI agents to become more competitive

Products & Services	Continue to incorporate AI capabilities into a wider range of our in-house products
Consulting & Integration	Assist corporate clients in implementing and operating AI solutions
All segments	Use AI solutions to expedite our product and service development, thereby reducing the development time and effort

AI Greatly Reduces Development Workload

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Utilizing design capabilities fostered through open source and investing in AI-driven development of systems

Formulation of Requirements and Specifications → Design & Code Generation → Automated Test & Repair → Deployment* Release

From people to AI

Full automation with multiple AIs
(autonomous checks and repairs between AIs)

Human quality assurance

Decision | Decision | Decision | Decision

Engineer review only at key processes

Better products through faster development, as well as optimized allocation of engineer resources, strengthen competitiveness

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Consolidated Business Forecast for FY2026

Consolidated financial forecast remains unchanged

(In millions of yen)	FY2026 guidance	Results for the 6 Months Ended June 30, 2026	Progress rate
Net sales	20,000	10,944	54.7%
Operating profit	450	196	43.6%
Ordinary profit	510	239	47.0%
Profit attributable to owners of parent	370	141	38.1%
EBITDA	540	237	44.0%
ROIC	13.4%	13.0%	—

*EBITDA: Operating profit + Depreciation + Amortization of goodwill
*ROIC: Operating profit after tax / (Shareholders' equity + Interest-bearing debts)

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Guidance for Dividend Rate and Dividend Payout Ratio

We anticipate a dividend rate of 5 yen for FY2026 and a consolidated dividend payout ratio of 30% or more for FY2027 and FY2028.

	FY2026	FY2027	FY2028
Dividend rate	5 yen	Consolidated dividend payout ratio of 30% or more	

Shareholder Benefits Program

SIOS Corporation has in place a shareholder benefits program as a token of appreciation toward our shareholders and to attract more shareholders. This program incentivizes sustained investment in our stock over an extended period.

Record date	Eligibility: minimum number of shares held	Benefits
December 31 of every year	**200**	Food product valued at 2,000 yen, chosen from a gift catalog

For more information about our shareholder benefits program, visit: https://www.sios.com/ja/ir/individual/benefit/

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The Scope of Products and Services Offered by the SIOS Group

Our Core Products Offered in the Products & Services Segment①

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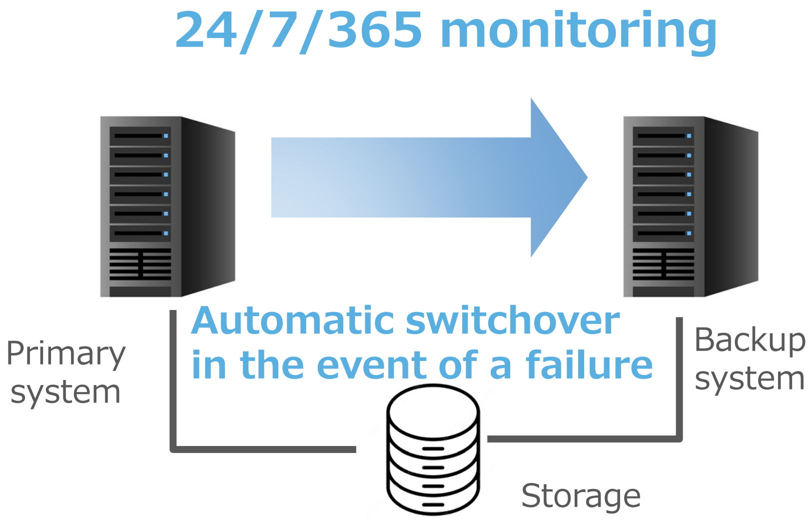
LifeKeeper
disaster-recovery protection software

Ensure uninterrupted operations of critical information systems



- LifeKeeper continuously monitors a client's system operations and automatically switches a primary system* to a backup system* in the event of a failure, thereby minimizing downtime.
- This software ensures uninterrupted operations of critical information systems employed in the government, telecommunications, and financial sectors.

Our Core Products Offered in the Products & Services Segment②

Document management applications

Minimize the time required for scanning office documents and facilitate efficient document management

- Our document scanning applications designed for MFPs streamline the conversion of paper documents into digital formats.
- Archived data of scanned documents enhances efficiency in document search, thereby minimizing the necessity and expense of storing physical documents.

Our Core Products Offered in the Products & Services Segment③

Gluegent Flow
cloud-based workflow solution

Streamline the process of submitting, reviewing, and approving project requests

- This workflow application facilitates cloud-based, paperless submission, review, and approval of project requests, thereby significantly reducing the time required for review and approval.
- Submission and approval of project requests can be conveniently managed on smartphones and office computers. The integrated AI summary and search functions enhance operational efficiency

Our Core Products Offered in the Products & Services Segment④

Gluegent Gate
ID management system

Integrated ID management and security software tailored for teleworking and cloud environments

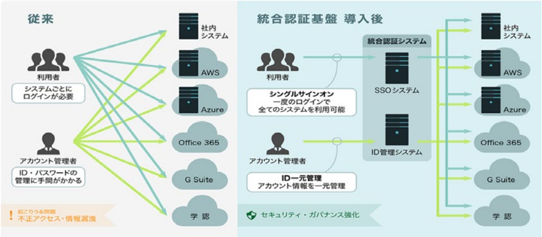
- Gluegent Gates facilitates seamless access to multiple internal systems through a single sign-on process, thereby eliminating the inconvenience of managing multiple passwords.
- This software controls system access, ensuring that only authorized individuals can access the system at designated times and locations. Furthermore, it employs stringent multi-factor authentication to verify user IDs and prevent unauthorized access, thereby safeguarding against identity theft.

Scope of services offered

System integration for the financial sector

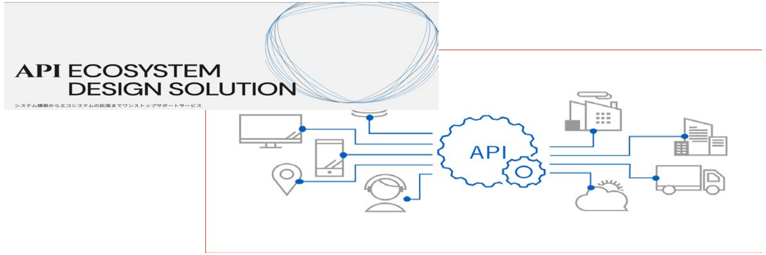
We have a solid track record of more than 20 years at offering system integration* services to publicly traded companies and leading financial institutions.

Educational support



We have implemented user-authentication solutions in more than 100 universities and colleges around the nation.

API solutions



We provide end-to-end assistance in API* projects.

Implementation support for generative AI solutions

We provide enterprise-level support for generative AI implementation.

Software Sales & Solution Segment

Our key partners

Red Hat, Inc.

We have more than 20 years of partnership with Red Hat, Inc., one of the largest open-source software vendors in the world, to assist Japanese corporate clients in developing and operating enterprise information systems.

Elasticsearch K.K.

SIOS is Elasticsearch’s first distributor in Japan. Our primary objective is to facilitate the widespread adoption of the company’s search and analytics solutions among Japanese corporate clients.

Glossary

Glossary

Page	Term	Description
4	Open-source software (OSS)	Software whose source code is made available to anybody for free and can be used, modified, and redistributed
6	API	Application programming interface. A set of protocols that enables different software programs and applications to share information and functions.
10	Generative AI	An autonomous AI technology capable of generating text, images, and codes based on a large language model
27	AI agent	AI technology that enables the autonomous execution of a sequence of interconnected tasks on behalf of a user
28	Deployment	The process of placing a developed system or software in a production environment, such as a server or cloud platform, and making it available to users.
36	Primary and backup systems	Primary system: The main enterprise system that provides ongoing services in normal conditions Backup system: The system that takes over the primary system in the event of the latter's failure
40	System integration	An end-to-end service encompassing the planning, development, implementation, and operation of an information system

About SIOS Corporation

SIOS is Innovative Open Solutions

SIOS Corporation started as a system integrator that provided solutions based on Linux and other varieties of open source software. Today, the company serves as a holding company of the SIOS Group, which includes technology firms specializing in software products and SaaS solutions.

Under the mission of making the impossible possible for the people of the world, the SIOS Group is committed to pursuing innovative solutions that resolve issues affecting people and contributing to a better society.

Visit https://www.sios.com/en to learn more about us.

Headquarters	**SIOS Building, 2-12-3 Minami Azabu Minato-ku, Tokyo, Japan**	
Capital	**1,481 million yen**	
Established	**May 23, 1997**	
Stock listed on	**TSE Standard Market (stock code: 3744)**	
No. of employees	**493 on a consolidated basis (as of December 31, 2025)**	
Main consolidated subsidiaries	**Japan:** **SIOS Technology, Inc.** **Sandy Blue, Inc.**	**U.S.A.:** **SIOS Technology Corp.**

Cautionary Statement

Forward-looking statements about the Company's business outlook contained in this document reflect management's assumptions and judgments made on the basis of available information, and may include risks and uncertainties. Significant risks and uncertainties that might affect our performance include, but are not limited to, the economic environment and market conditions in which we operate.
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or fill in and send an online inquiry form available at:
https://mk.sios.com/SIOS_Inquiry_english.html

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