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February 16, 2026

Consolidated Financial Results for the Six Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: Precision System Science Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 7707
URL: https://www.pss.co.jp
Representative: Yu Sugiyama, President and Representative Director
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Scheduled date to file semi-annual securities report: February 16, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended December 31, 2025 (from July 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	2,534	15.3	84	-	69	-	61	-
December 31, 2024	2,197	9.2	(111)	-	(119)	-	(156)	-

Note: Comprehensive income For the six months ended December 31, 2025: ¥ 95 million [-%]
For the six months ended December 31, 2024: ¥ (169) million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
December 31, 2025	2.27	-
December 31, 2024	(5.65)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	5,279	3,845	72.8
June 30, 2025	4,937	3,760	76.2

Reference: Equity
As of December 31, 2025: ¥ 3,845 million
As of June 30, 2025: ¥ 3,760 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended June 30, 2025	-	0.00	-	0.00	0.00
Fiscal year ending June 30, 2026	-	0.00			
Fiscal year ending June 30, 2026 (Forecast)			-	-	-

Note: Revisions to the forecast of cash dividends most recently announced: None

Note:The year-end dividend for the fiscal year ending June 2026 has not yet been determined and will be decided based on the future performance outlook and other relevant factors.

3. Consolidated financial result forecasts for the fiscal year ending June 30, 2026 (from July 1, 2025 to June 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	4,997	6.5	166	-	134	-	115	-	4.21

Note: Revisions to the financial result forecast most recently announced: Yes

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: - companies

Excluded: 1 companies(NPS Co.,Ltd)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of December 31, 2025	27,666,900 shares
As of June 30, 2025	27,666,900 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	206,129 shares
As of June 30, 2025	476,128 shares

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

Six months ended December 31, 2025	27,292,021 shares
Six months ended December 31, 2024	27,631,372 shares

* These six-month financial results are not subject to review by certified public accountants or an audit firm. The original Japanese-language semiannual reports submitted to the Ministry of Finance are reviewed by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The above forecast contains forward-looking statements based on information currently available, Consequently the Company's actual results may differ materially from the projected values due to various future factors.