

News Release Dated March 17, 2026

Company: Japan System Techniques Co., Ltd.
Representative: Taku Hirabayashi, President and CEO
Stock code: 4323, Tokyo Stock Exchange, Prime Market
Contact: Chiharu Muguruma, Director and Executive Officer
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Notice of Settlement of Accounts of Parent Company, etc.

Japan System Techniques Co., Ltd. (JAST) announces that the financial statements for the fiscal year ended December 31, 2025 of JUST Co., Ltd. (JUST), a non-listed parent company (in the case where JAST is an affiliate of another company, such other company) of JAST, have been finalized.

Name of the Parent Company, etc.

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|-----------------------------|--|
| (1) Name: | JUST Co., Ltd. |
| (2) Representative: | Takeaki Hirabayashi, President and CEO |
| (3) Business: | Real estate management |
| (4) Relationship with JAST: | |
| 1) Capital | Percentage of voting rights held by parent company, etc.: 23.36%
(as of September 30, 2025) |
| 2) Personnel | Takeaki Hirabayashi, Chairman of the Board of Directors of JAST, concurrently serves as the President and CEO of JUST. |
| 3) Business | There is no business relationship between JAST and JUST. |

Non-consolidated Financial Statements

(5) Non-consolidated Balance Sheet

Balance Sheet

(As of December 31, 2025)

(Thousands of yen)

Item	Amount	Item	Amount
(Assets)		(Liabilities)	
Current assets	153,567	Current liabilities	29,896
Cash and deposits	39,348	Accounts payable-other	17,134
Securities	309	Income taxes payable	10,539
Short-term loans receivable	105,000	Other	2,222
Other	8,908	Non-current liabilities	1,291,697
Non-current assets	2,101,897	Long-term borrowings	969,887
Property, plant and equipment	1,244,035	Corporate bonds	321,000
Buildings	475,901	Other	810
Land	742,558		
Other	25,576		
Intangible assets	489	Total liabilities	1,321,593
Other	489	(Net assets)	
Investments and other assets	857,372	Shareholders' equity	933,871
Investment securities	815,270	Share capital	50,000
Reserve for repair expenses	18,343	Capital surplus	232,530
Other	23,759	Legal capital surplus	230,000
		Other capital surplus	2,530
		Retained earnings	651,340
		Legal retained earnings	4,000
		General reserve	30,000
		Retained earnings brought forward	617,340
		Total net assets	933,871
Total assets	2,255,465	Total liabilities and net assets	2,255,465

(6) Non-consolidated Statement of Income

Statement of Income
(January 1 to December 31, 2025)

(Thousands of yen)

Item	Amount	
Net sales		43,256
Gross profit		43,256
Selling, general and administrative expenses		45,437
Operating loss		(2,180)
Non-operating income		
Interest income	108	
Dividend income	224,272	
Other	13,102	237,483
Non-operating expenses		
Interest expenses	11,890	
Other	963	12,853
Ordinary profit		222,449
Extraordinary income		
Loss on withdrawal from golf club membership		25,000
Profit before income taxes		197,449
Income taxes-current		44,893
Profit		152,556

Shareholding by Shareholder Category

As of December 31, 2025

As of December 31, 2022

Category	Shareholding status (Number of shares constituting one unit: 100 shares)								Odd-lot shares (Shares)
	National and local governments	Financial institutions	Securities companies	Other corporations	Foreign corporations, etc.		Individuals and others	Total	
					Non-individuals	Individuals			
Number of shareholders (persons)	-	-	-	-	-	-	1	1	-
Number of shares held (units)	-	-	-	-	-	-	62,746	62,746	-
Percentage of shareholdings (%)	-	-	-	-	-	-	100.00	100.00	-

Major shareholders

As of December 31, 2025

Name	Address	Number of shares held (Shares)	Shareholding ratio (%)
Dai Hirabayashi	Nishi-ku, Sakai-shi, Osaka	62,746	100.00
Total	-	62,746	100.00

Directors and Audit & Supervisory Board Members

As of December 31, 2025

Official Title	Name	Date of Birth	Brief Career History		Number of shares held (Shares)
President and CEO	Takeaki Hirabayashi	April 23, 1938	May 1980	Established JUST Co., Ltd., President and CEO (current)	-
Director	Taku Hirabayashi	June 7, 1969	March 2004	Director of the Company (current)	-
Director	Mami Hirabayashi	January 16, 1966	March 2004	Director of the Company (current)	-
Audit & Supervisory Board member	Michiyo Hirabayashi	June 5, 1941	February 2006	Audit & Supervisory Board Member of the Company (current)	-
Total					-