

CYBERNET SYSTEMS CO., LTD.

(Delayed)

Results of Operations for the Year Ended December 31, 2020

10 February, 2021

CYBERNET SYSTEMS CO., LTD.



◆ Business Summary of Financial Results for the Fiscal Year Ended December 31, 2020

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Business Summary of Financial Results for the Fiscal Year Ended December 31, 2020

[Consolidated] Business Summary

CYBERNET SYSTEMS CO., LTD.

Net sales were +1.5% year on year, to 21,665 million yen.

Operating income was 2,877 million yen (+42.4% year on year), Ordinary income was 2,840 million yen (+32.4% year on year), and Profit attributable to owners of parent was 1,561 million yen (+24.1% year on year).

| | 19/12 | 20/12 | YoY | YoY | Million yen | | |
|--|---------|---------|------------------|-------------|---------------|-------------------------------|--------------------------|
| | Results | Results | Change Amount | Change % | 20/12 Plan | Change Amount From Plan | Change % From Plan |
| Net sales | 21,350 | 21,665 | +314 | +1.5% | 22,000 | (334) | (1.5%) |
| Operating income | 2,020 | 2,877 | +856 | +42.4% | 2,060 | +817 | +39.7% |
| Operating income margin | 9.5% | 13.3% | +3.8pt | | 9.4% | +3.9pt | |
| Ordinary income | 2,145 | 2,840 | +694 | +32.4% | 2,140 | +700 | +32.7% |
| Ordinary income margin | 10.0% | 13.1% | +3.1pt | | 9.7% | +3.4pt | |
| Profit attributable to owners of parent | 1,258 | 1,561 | +303 | +24.1% | 1,300 | +261 | +20.1% |
| Profit attributable to owners of parent margin | 5.9% | 7.2% | +1.3pt | | 5.9% | +1.3pt | |

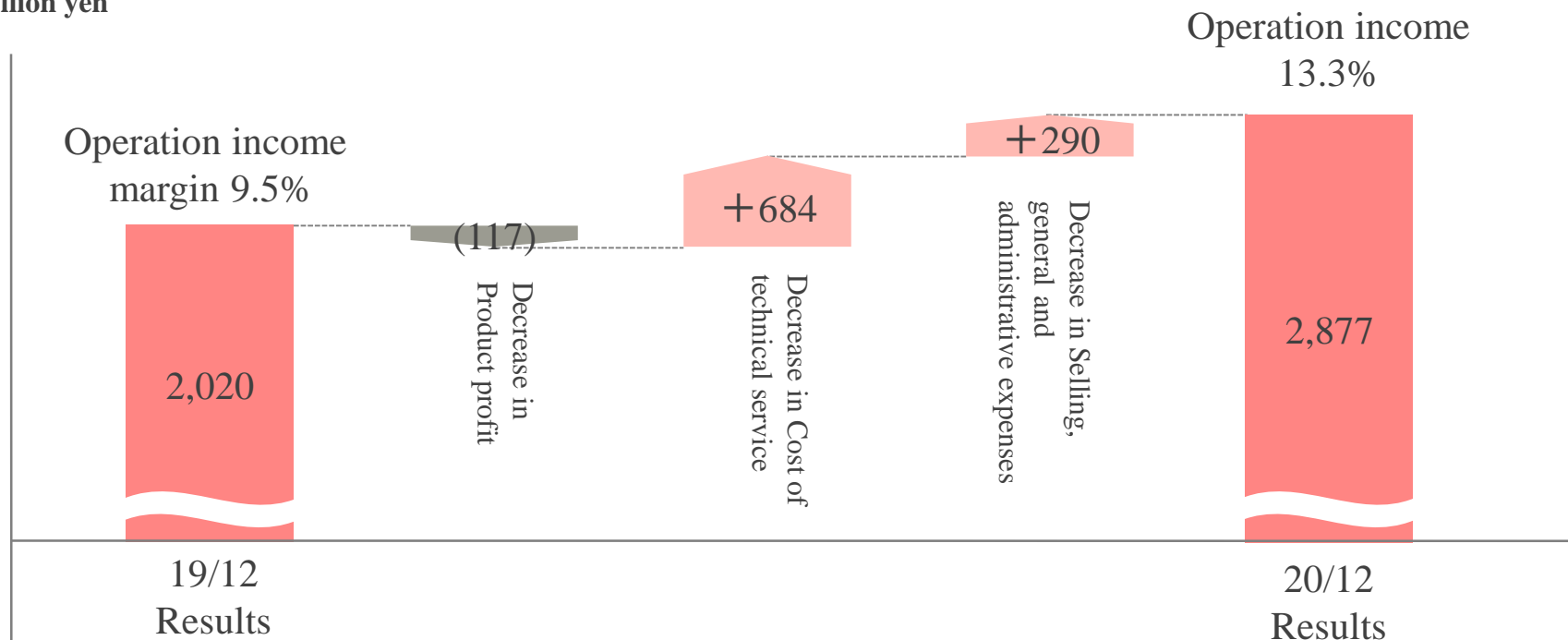
(Note) The above plan is the plan disclosed on February 6, 2020.

[Consolidated]

CYBERNET SYSTEMS CO., LTD.

Changes in Operating Income (YoY comparison)

Million yen



Main Causes of Year-on-Year Changes

| Item | Causes of Changes |
|--|--|
| Product profit | Decreased due to increase in Cost of products sold as results of changes in the sales mix. |
| Cost of technical service | Decreased due to decrease in labor expenses and travel expenses, etc. |
| Selling, general and administrative expenses | Decreased due to decrease in personnel expenses and travel expenses, etc. |

[Consolidated] Balance Sheet

CYBERNET SYSTEMS CO., LTD.

| | Million yen | | |
|---|---------------|---------------|----------------------|
| | 19/12 | 20/12 | YoY Change Amount |
| Current assets | 19,022 | 20,205 | +1,183 |
| Cash and deposits | 3,019 | 4,418 | +1,399 |
| Notes and accounts receivable-trade | 4,382 | 4,440 | +57 |
| Short-term investment securities | 7,000 | 6,000 | (1,000) (i) |
| Short-term loans receivable | 3,360 | 4,469 | +1,109 (ii) |
| Others | 1,260 | 876 | (383) |
| Noncurrent assets | 1,799 | 2,037 | +238 |
| Property, plant and equipment | 364 | 387 | +22 |
| Intangible assets | 280 | 718 | +437 |
| Investments and other assets | 1,153 | 931 | (222) |
| Total Assets | 20,821 | 22,242 | +1,421 |
| Current liabilities | 5,925 | 6,488 | +562 |
| Accounts payable-trade | 1,493 | 1,482 | (10) |
| Income taxes payable | 530 | 406 | (123) |
| Advances received | 2,021 | 2,006 | (14) |
| Provision for bonuses | 769 | 651 | (118) |
| Others | 1,110 | 1,940 | +829 (iii) |
| Noncurrent liabilities | 1,259 | 1,273 | +14 |
| Provision for retirement benefits | 1,230 | 1,240 | +9 |
| Others | 28 | 33 | +5 |
| Total liabilities | 7,185 | 7,762 | +577 |
| Total net assets | 13,636 | 14,480 | +844 (iv) |
| Total liabilities and net assets | 20,821 | 22,242 | +1,421 |

Main Causes of Changes from the End of the Previous Fiscal Year

- (i) Short-term investment securities (down 1,000 million yen from the end of the previous fiscal year)
 - Decrease in held-to-maturity securities for short-term fund management : -1,000 million yen.
- (ii) Short-term loans receivable (up 1,109 million yen from the end of the previous fiscal year)
 - Increase in CMS (Cash Management System) balance to the parent company : +1,109 million yen.
- (iii) Current liabilities Others (up 829 million yen from the end of the previous fiscal year)
 - Increase in provision for repayment of subsidy : +439 million yen
 - Increase in accounts payable related to enterprise system, etc. : +230 million yen
- (iv) Total net assets (up 844 million yen from the end of the previous fiscal year)
 - Profit attributable to owners of parent : +1,561 million yen.
 - Dividend of earnings : -714 million yen

[Consolidated] Cash Flow Statement

CYBERNET SYSTEMS CO., LTD.

| | Million yen | | |
|---|-------------|---------|---------------|
| | 19/12 | 20/12 | YoY |
| | Results | Results | Change Amount |
| Net cash provided by operating activities | 2,590 | 2,716 | +126 |
| Net cash provided by investing activities | (482) | (1,555) | (1,072) |
| Net cash provided by financing activities | (512) | (742) | (229) |
| Effect of exchange rate change on cash and cash equivalents | (38) | (17) | +21 |
| Net decrease in cash and cash equivalents | 1,556 | 402 | (1,154) |
| Cash and cash equivalents at beginning of period | 8,378 | 9,935 | +1,556 |
| Cash and cash equivalents at end of period | 9,935 | 10,337 | +402 |

Main Causes of Year-on-Year Changes

| Item | Causes of Changes |
|---|--|
| Net cash provided by operating activities | Increase due to increase in Profit before income taxes, etc. |
| Net cash provided by investing activities | Decreased due to increase in payment of loans receivable, etc. |
| Net cash provided by financing activities | Decreased due to increase in payment of dividends, etc. |

[Consolidated] Quarterly Net sales

CYBERNET SYSTEMS CO., LTD.

YoY comparison

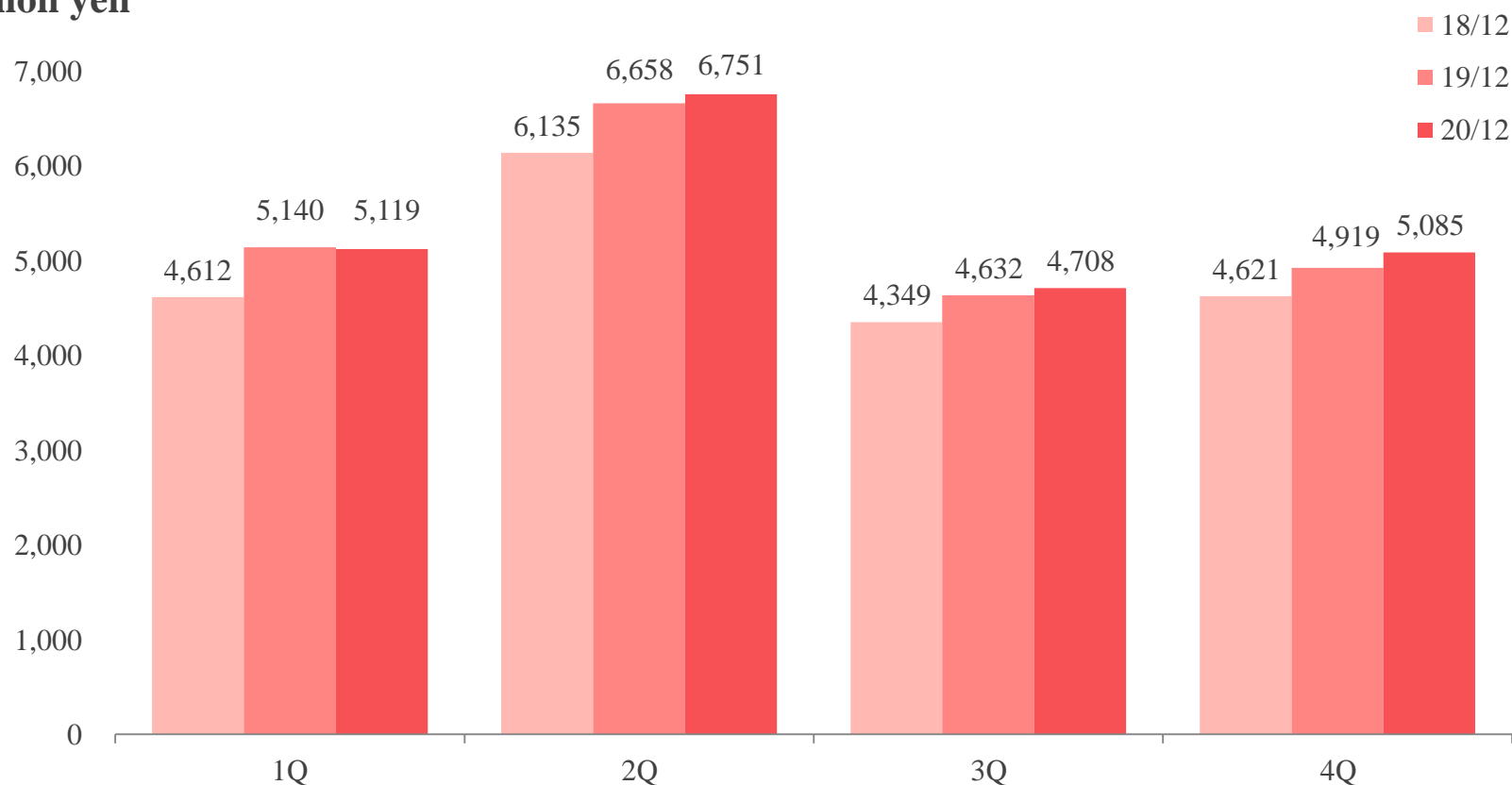
| | | |
|--------|--------|-------|
| +16.0% | +11.4% | -0.4% |
|--------|--------|-------|

| | | |
|--------|-------|-------|
| +12.7% | +8.5% | +1.4% |
|--------|-------|-------|

| | | |
|--------|-------|-------|
| +16.0% | +6.5% | +1.6% |
|--------|-------|-------|

| | | |
|-------|-------|-------|
| -4.1% | +6.5% | +3.4% |
|-------|-------|-------|

Million yen



[Consolidated] Overview of Results by Segment

CYBERNET SYSTEMS CO., LTD.

Million yen

| | 19/12 | | 20/12 | | YoY Change Amount | YoY Change % |
|-------------------------------|---------------|--------------------|---------------|--------------------|-------------------------|--------------------|
| | Results | Component ratio | Results | Component ratio | | |
| Total Net sales | 21,350 | 100.0% | 21,665 | 100.0% | +314 | +1.5% |
| CAE | 17,497 | 82.0% | 17,570 | 81.1% | +73 | +0.4% |
| IT | 3,853 | 18.0% | 4,094 | 18.9% | +241 | +6.3% |
| Elimination | — | — | — | — | — | — |
| Total Operating income | 2,020 | — | 2,877 | — | +856 | +42.4% |
| CAE | 3,285 | — | 4,239 | — | +953 | +29.0% |
| IT | 296 | — | 338 | — | +42 | +14.3% |
| Elimination | (1,562) | — | (1,700) | — | (138) | — |

Points of Results by Segment

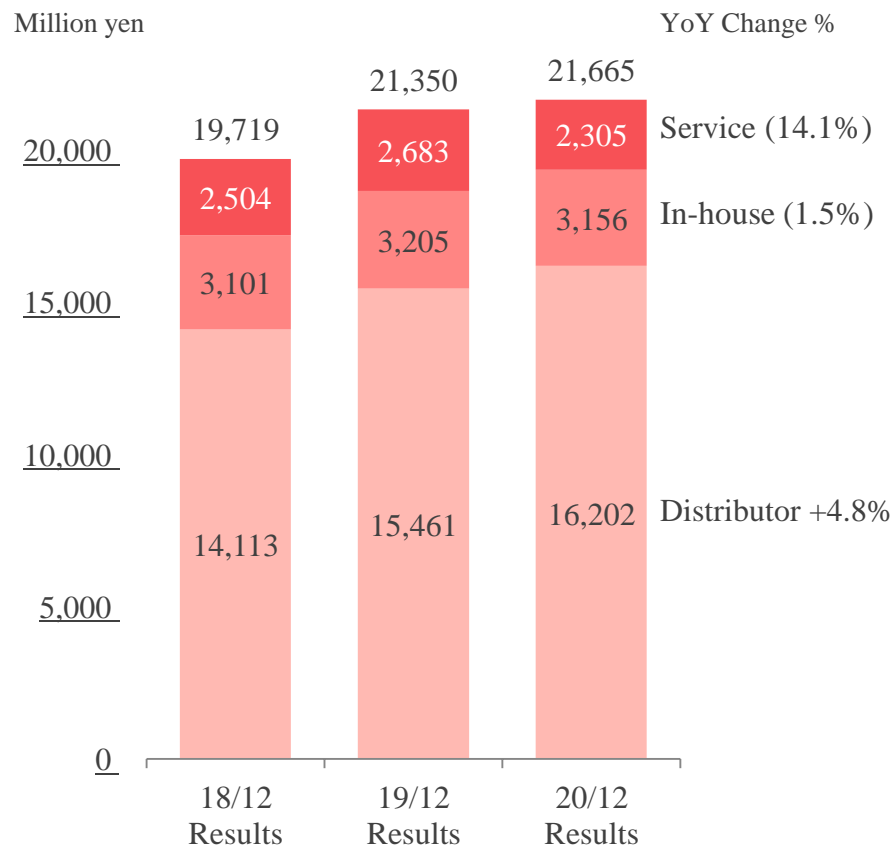
| Segment | Point |
|---------|---|
| CAE | Software maintenance sales were steady, and sales of overseas subsidiaries in Asia were strong, etc. Operating income increased due to unused costs, etc. |
| IT | Total Net sales increased due to steady growth of security-related solutions including cloud products. Operating income increased due to unused costs, etc. |

(Note) CAE : CAE Solution Services IT : IT Solution Services

[Consolidated] Composition of Net sales

CYBERNET SYSTEMS CO., LTD.

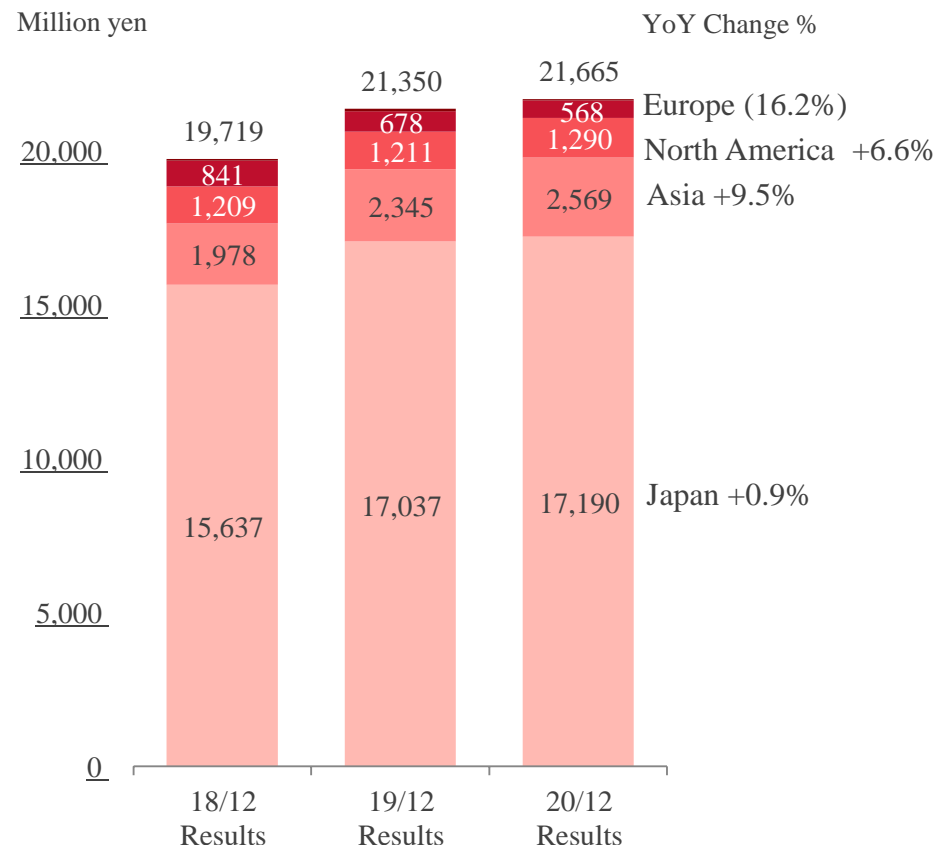
Net sales by sales form



(Note) Classification of Net sales by sales form is as follows:

- Distributor : Distribution business of CAE solution services and IT solution services
- In-house : In-house developed products of CAE solution services and IT solution services
- Service : Services of CAE solution services and IT solution services

Net sales by region



(Note) The region identification has changed from sales region to end user region.

[Consolidated] Net sales by sales form

CYBERNET SYSTEMS CO., LTD.

<Forth quarter of the fiscal year>

Million yen

| | 19/12 4Q | | 20/12 4Q | | YoY Change Amount | YoY Change % |
|--------------------|--------------|--------------------|--------------|--------------------|-------------------------|--------------------|
| | Results | Component ratio | Results | Component ratio | | |
| Distributor | 3,303 | 67.1% | 3,430 | 67.5% | +127 | +3.9% |
| In-house | 839 | 17.1% | 885 | 17.4% | +45 | +5.5% |
| Service | 777 | 15.8% | 769 | 15.1% | (7) | (1.0%) |
| Total | 4,919 | 100.0% | 5,085 | 100.0% | +165 | +3.4% |

[Consolidated] Net sales by sales form

CYBERNET SYSTEMS CO., LTD.

<Full year>

Million yen

| | 19/12 | | 20/12 | | YoY Change Amount | YoY Change % |
|--------------------|---------------|--------------------|---------------|--------------------|-------------------------|--------------------|
| | Results | Component ratio | Results | Component ratio | | |
| Distributor | 15,461 | 72.4% | 16,202 | 74.8% | +741 | +4.8% |
| In-house | 3,205 | 15.0% | 3,156 | 14.6% | (48) | (1.5%) |
| Service | 2,683 | 12.6% | 2,305 | 10.6% | (378) | (14.1%) |
| Total | 21,350 | 100.0% | 21,665 | 100.0% | +314 | +1.5% |

[Consolidated] Net sales by region

CYBERNET SYSTEMS CO., LTD.

<Forth quarter of the fiscal year>

Million yen

| | 19/12 4Q | | 20/12 4Q | | YoY Change Amount | YoY Change % |
|----------------------|--------------|--------------------|--------------|--------------------|-------------------------|--------------------|
| | Results | Component ratio | Results | Component ratio | | |
| Japan | 3,788 | 77.0% | 3,828 | 75.3% | +40 | +1.1% |
| Asia | 587 | 12.0% | 714 | 14.1% | +126 | +21.6% |
| North America | 267 | 5.4% | 363 | 7.2% | +96 | +35.9% |
| Europe | 249 | 5.1% | 170 | 3.4% | (78) | (31.6%) |
| Others | 26 | 0.5% | 7 | 0.1% | (19) | (71.7%) |
| Total | 4,919 | 100.0% | 5,085 | 100.0% | +165 | +3.4% |

(Note) The region identification has changed from sales region to end user region.

[Consolidated] Net sales by region

CYBERNET SYSTEMS CO., LTD.

<Full year>

Million yen

| | 19/12 | | 20/12 | | YoY Change Amount | YoY Change % |
|----------------------|---------------|--------------------|---------------|--------------------|-------------------------|--------------------|
| | Results | Component ratio | Results | Component ratio | | |
| Japan | 17,037 | 79.8% | 17,190 | 79.3% | +153 | +0.9% |
| Asia | 2,345 | 11.0% | 2,569 | 11.9% | +223 | +9.5% |
| North America | 1,211 | 5.7% | 1,290 | 6.0% | +79 | +6.6% |
| Europe | 678 | 3.2% | 568 | 2.6% | (110) | (16.2%) |
| Others | 78 | 0.4% | 45 | 0.2% | (32) | (42.1%) |
| Total | 21,350 | 100.0% | 21,665 | 100.0% | +314 | +1.5% |

(Note) The region identification has changed from sales region to end user region.

[Non-consolidated]

Net sales by Category of Industry

CYBERNET SYSTEMS CO., LTD.

<Forth quarter of the fiscal year>

| | Million yen | | | | | |
|--|-------------|-----------------|----------|-----------------|---------------|----------|
| | 19/12 4Q | | 20/12 4Q | | YoY | |
| | Results | Component ratio | Results | Component ratio | Change Amount | Change % |
| Electrical equipment | 1,109 | 29.1% | 980 | 25.6% | (129) | (11.7%) |
| Machinery & Precision Machinery | 505 | 13.2% | 596 | 15.6% | +91 | +18.1% |
| Transportation equipment | 502 | 13.2% | 376 | 9.8% | (125) | (25.0%) |
| Other manufacturing industry | 578 | 15.2% | 727 | 19.0% | +148 | +25.6% |
| Education institution/ government and municipal offices | 333 | 8.7% | 283 | 7.4% | (50) | (15.0%) |
| Telecommunication industry | 177 | 4.6% | 202 | 5.3% | +25 | +14.3% |
| Others | 610 | 16.0% | 661 | 17.3% | +50 | +8.3% |
| Total | 3,817 | 100.0% | 3,827 | 100.0% | +10 | +0.3% |

[Non-consolidated]

CYBERNET SYSTEMS CO., LTD.

Net sales by Category of Industry

<Full year>

| | Million yen | | | | | |
|--|-------------|--------------------|---------|--------------------|-------------------------|--------------------|
| | 19/12 | | 20/12 | | YoY Change Amount | YoY Change % |
| | Results | Component ratio | Results | Component ratio | | |
| Electrical equipment | 4,962 | 29.0% | 4,569 | 26.7% | (392) | (7.9%) |
| Machinery & Precision Machinery | 2,599 | 15.2% | 3,067 | 17.9% | +468 | +18.0% |
| Transportation equipment | 2,462 | 14.4% | 1,927 | 11.3% | (535) | (21.7%) |
| Other manufacturing industry | 2,338 | 13.7% | 2,671 | 15.6% | +332 | +14.2% |
| Education institution/ government and municipal offices | 1,409 | 8.2% | 1,273 | 7.4% | (135) | (9.6%) |
| Telecommunication industry | 974 | 5.7% | 921 | 5.4% | (53) | (5.4%) |
| Others | 2,388 | 13.9% | 2,679 | 15.7% | +290 | +12.2% |
| Total | 17,134 | 100.0% | 17,109 | 100.0% | (25) | (0.1%) |

[Non-consolidated]

Net sales by Contract type

CYBERNET SYSTEMS CO., LTD.

<Forth quarter of the fiscal year>

Million yen

| | 19/12 4Q | | 20/12 4Q | | YoY | |
|-----------------|--------------|-----------------|--------------|-----------------|---------------|---------------|
| | Results | Component ratio | Results | Component ratio | Change Amount | Change % |
| Licenses | 3,145 | 100.0% | 3,190 | 100.0% | +45 | +1.4% |
| New licenses | 1,351 | 43.0% | 1,196 | 37.5% | (155) | (11.5%) |
| Renewals | 1,793 | 57.0% | 1,994 | 62.5% | +200 | +11.2% |
| Others | 671 | | 637 | | (34) | (5.2%) |
| Total | 3,817 | | 3,827 | | +10 | +0.3% |

[Non-consolidated]

CYBERNET SYSTEMS CO., LTD.

Net sales by Contract type

<Full year>

Million yen

| | 19/12 | | 20/12 | | YoY | |
|-----------------|---------------|-----------------|---------------|-----------------|---------------|----------------|
| | Results | Component ratio | Results | Component ratio | Change Amount | Change % |
| Licenses | 14,778 | 100.0% | 15,179 | 100.0% | +401 | +2.7% |
| New licenses | 5,281 | 35.7% | 4,941 | 32.6% | (339) | (6.4%) |
| Renewals | 9,496 | 64.3% | 10,237 | 67.4% | +741 | +7.8% |
| Others | 2,356 | | 1,929 | | (426) | (18.1%) |
| Total | 17,134 | | 17,109 | | (25) | (0.1%) |

[Consolidated] Results of Dividends

CYBERNET SYSTEMS CO., LTD.

We decided year-end dividends as 14.62 yen per share changed from last projected dividends of 12.19 yen per share.

Total annual dividends is 25.05 yen per share.

(unit: yen)

| | 19/12 | Projection of current dividend | | | 20/12 Results | | |
|---------------------------------|-------|--------------------------------|----------|-------|---------------|----------|-------|
| | Total | Interim | Year-end | Total | Interim | Year-end | Total |
| Dividend per share | 20.19 | 10.43 | 12.19 | 22.62 | 10.43 | 14.62 | 25.05 |
| Net income per share | 40.38 | 43.10 | — | 45.24 | 43.10 | — | 50.09 |
| Dividend payout target ratio | 50.0% | — | — | 50.0% | — | — | 50.0% |
| (Ref.) Dividend on equity ratio | 4.8% | — | — | — | — | — | 5.6% |

Our Initiatives in forth quarter under COVID-19 pandemic

CYBERNET SYSTEMS CO., LTD.

In the forth quarter, we held 90 online events and seminars (total participants was 5,436 (in the third quarter, we held 63 online events and total participants was 3,783)) to increase contact points with customers and increase sales leads.

[Non-consolidated] Our main events and seminars

| Segment | Events/Seminars | Event name / Seminar name |
|---------|--|--|
| CAE | Seminar (organized by Cybernet) | Functional safety management utilizing MBSE |
| | Seminar (organized by Cybernet) | Latest solution regarding fatigue issues |
| | Seminar (organized by Cybernet) | LightTools special Webinar 2020 |
| | Seminar (organized by Cybernet) | CODE V special Webinar 2020 |
| | Event | Online exhibition of intermold / metal stamping technology |
| IT | Seminar (organized by Cybernet) | Introduction of function of Goldfire |
| | Event | Sky Technology Fair 2020 Virtual |
| | Event | Digital manufacturing summit 2020 winter |

Although the impacts of COVID-19 have been prolonged, we are working on safety and prevention of infection of our customers, stakeholders, employees and their families, and all employees. We recognize "coexistence with viruses = time of "With COVID-19"“, and continue to provide services to support societies.

Our main efforts

- Change of our seminar method from face-to-face to online
- Active participation in online events and enhancement of our online seminars (“CYBERNET Solution Live 2020” was held from September 15th to 19th, with over 1,300 participants.)
- Recommendation of online meeting

- Wearing masks / washing hands / use of alcohol disinfection thoroughly
- Recommendation of staggered working hours of work with flextime system
- Implementation of work by optimal combination of office work and telework
- Change of office layout and seating arrangement to keep social distancing

Projection for FY2021

[Consolidated] Projection of Next Fiscal Year

CYBERNET SYSTEMS CO., LTD.

We plan net sales +3.4% year on year, to 22,400 million yen. Operating income is 2,700 million yen (-6.2% year on year).

| | Million yen | | | |
|--|------------------|----------------------|-------------------------|--------------------|
| | 20/12 Results | 21/12E Projection | YoY Change Amount | YoY Change % |
| Net sales | 21,665 | 22,400 | +734 | +3.4% |
| Operating income | 2,877 | 2,700 | (177) | (6.2%) |
| Operating income margin | 13.3% | 12.1% | (1.2pt) | |
| Ordinary income | 2,840 | 2,670 | (170) | (6.0%) |
| Ordinary income margin | 13.1% | 11.9% | (1.2pt) | |
| Profit attributable to owners of parent | 1,561 | 1,680 | +118 | +7.6% |
| Profit attributable to owners of parent margin | 7.2% | 7.5% | +0.3pt | |

[Consolidated] Dividend Estimate for Next Fiscal Year

CYBERNET SYSTEMS CO., LTD.

The Projection of Next Fiscal Year is 26.94 yen per share.

| | (unit: yen) | | | | |
|---------------------------------|-------------|---------|---------|---------|------------|
| | 17/12 | 18/12 | 19/12 | 20/12 | 21/12E |
| | Results | Results | Results | Results | Projection |
| Dividend per share | 15.05 | 16.52 | 20.19 | 25.05 | 26.94 |
| Net income per share | 30.09 | (21.07) | 40.38 | 50.09 | 53.88 |
| Dividend payout target ratio | 50.0% | — | 50.0% | 50.0% | 50.0% |
| (Ref.) Dividend on equity ratio | 3.4% | 3.8% | 4.8% | 5.6% | 5.7% |

Basic Policies on Profit Distribution

The Company considers that the policies on shareholder dividends are some of the most important issues, and basically strives to pay steady and continuous dividends, strengthen and expand its earnings base corresponding to the rapid changes and development of industries, and accumulate internal reserves for active business development in the future.

References

Corporate Overview

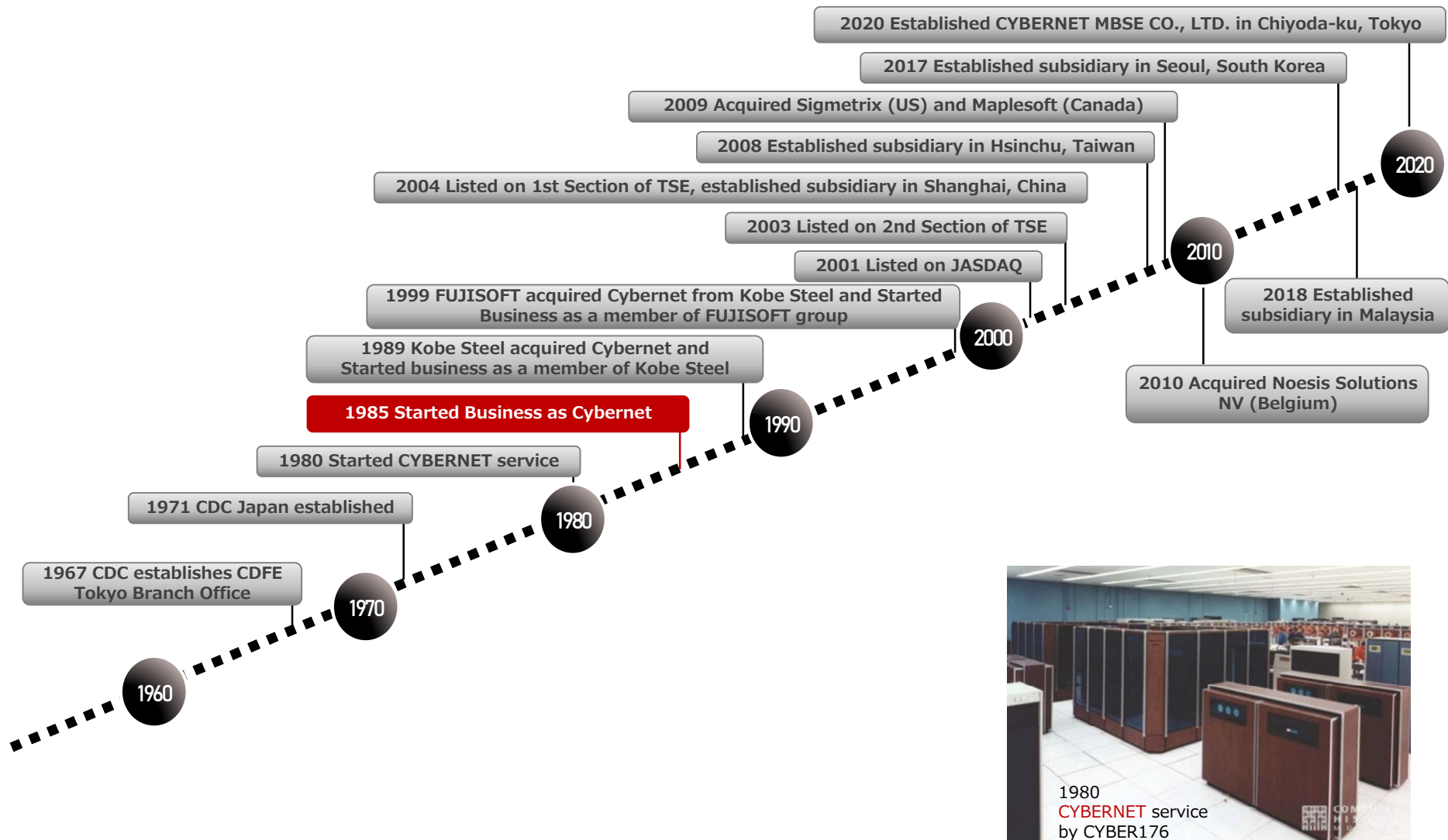
CYBERNET SYSTEMS CO., LTD.

| | |
|----------------------------------|--|
| Name | Cybernet Systems Co., Ltd. (1st Section of TSE 4312) |
| Head Office | FUJISOFT Bldg. 3 Kanda-neribeicho, Chiyoda-ku, Tokyo |
| Branches | Nishi-Nihon Branch Office (Osaka), Chubu Branch Office (Nagoya) |
| Established | April 17, 1985 |
| Capital | 995 million yen |
| Representative | Representative Director : Reiko Yasue |
| Number of Employees | Consolidated / 622, Non-Consolidated / 371 (as of December 31, 2020) |
| Business | CAE, IT, AR/VR visualization and Big data solutions (Software license sales, engineering service, consulting, software development) |
| Development partners | More than 30 companies mostly located in the US, including such as ANSYS, Inc., Synopsys, Inc., and Broadcom Inc. |
| Consolidated subsidiaries | <p>[Domestic subsidiaries]</p> <ul style="list-style-type: none"> • CYBERNET MBSE Co., Ltd. <p>[Development subsidiaries]</p> <ul style="list-style-type: none"> • Sigmetrix, LLC (US) • Maplesoft (Canada) • Noesis Solutions NV (Belgium) <p>[Sales subsidiaries]</p> <ul style="list-style-type: none"> • CYBERNET SYSTEMS (SHANGHAI) CO., LTD. (China) • CYBERNET SYSTEMS TAIWAN CO., LTD. (Taiwan) • CYFEM Inc. (South Korea) • CYBERNET SYSTEMS MALAYSIA SDN.BHD. (Malaysia) |



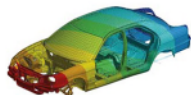
Historical Overview

CYBERNET SYSTEMS CO., LTD.



CAE Solutions

Providing complete support for CAE in a wide variety of fields

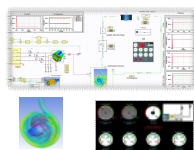


■ Main application fields

- **Mechanical:** Structural stress, heat, vibration, noise, fluids
- **Control:** Development of control devices for automobiles and electronic devices
- **Optical/Measurement:** Development of optical lenses, displays, lighting equipment, etc.
- **Electrical:** Design for printed circuit board circuits and high-speed signal transmission

IoT, Digital Twin & AI Services

Enabling facility maintenance and servitization in the manufacturing industry using IoT



■ Main application fields

- Improve accuracy of failure prediction
- Labor saving and efficiency improvement of equipment maintenance
- Collaboration between experiments and CAE

AR, VR & Visualization Solutions

Connecting “data-to-people” and “people-to-people” with pioneering visualization technologies



■ Main application fields

- **Visualization:** Simulation, R&D, experimental measurement, data visualization, visualization,
- **AR (Augmented Reality)/VR (Virtual Reality):** Artificial Reality, mixed reality, tele-immersion, binocular vision, HMD, simulators
- **Medical:** Medical imaging, CT, MRI, PET, DICOM, ultrasound, radiology, endoscopy

IT Solutions

Improving security in an IT environment that is becoming more complex and cloud based

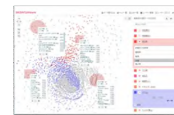


■ Main application fields

- Cloud security
- Endpoint security
- Email/web security
- IT asset management
- IT Infrastructure
- Manufacturing support

Big Data Solutions

Supporting the effective use of big data



■ Main application fields

- **MAP (data density, outliers, abnormal values, overall shape), similarity judgment between data sets, abnormality detection/monitoring, etc.**

Engineering services

Assisting engineers in problem solving as an expert group



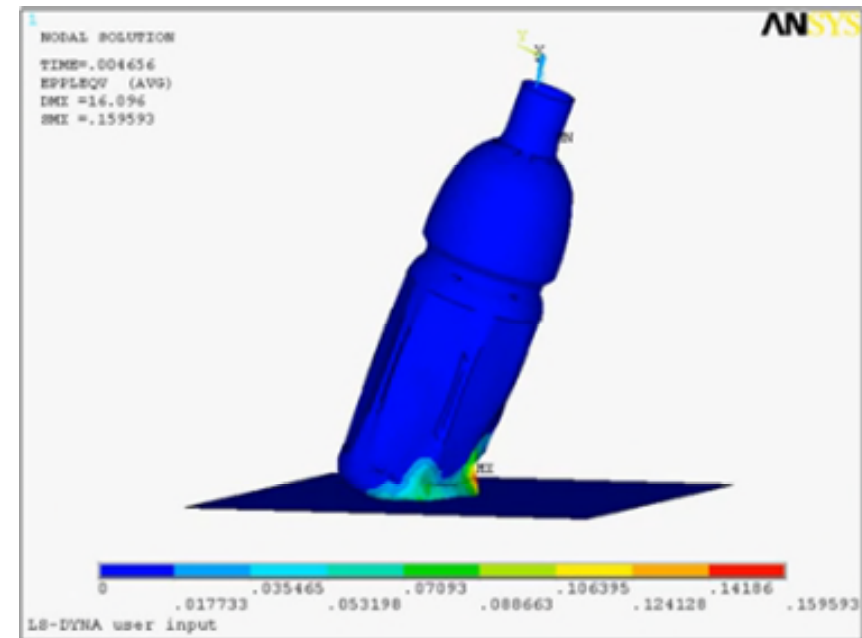
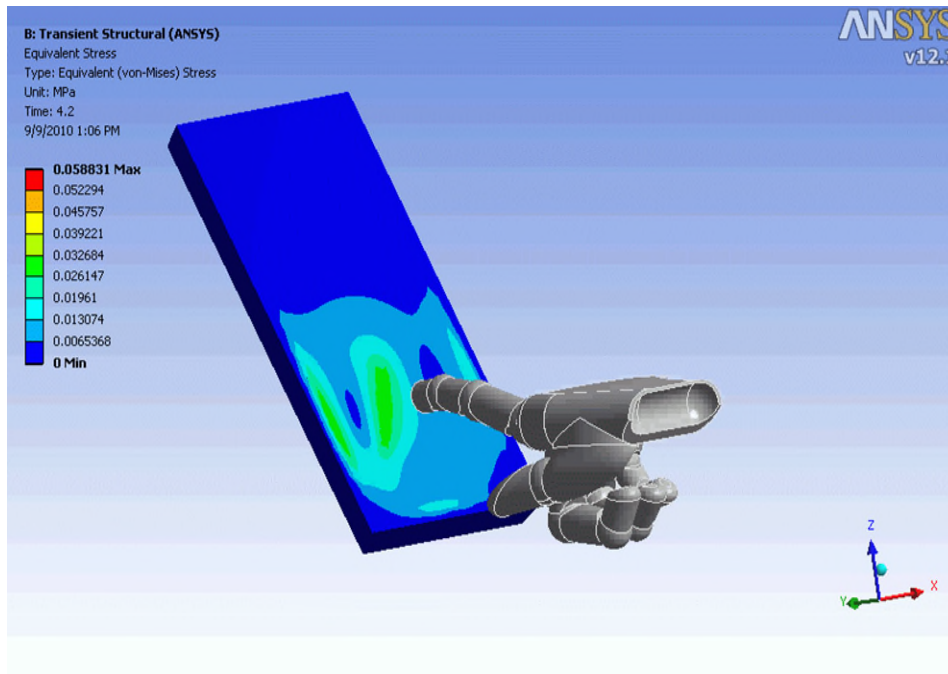
■ Main application fields

- **Consultation**
- **MBSE/MBD professional services:** Optimization of upstream design, modeling, development environment construction, verification environment construction
- **Contract development/analysis:** Structural analysis, fluids, electromagnetic fields, plastic flow, acoustics, coupling of complex domains, optical design, macro program development

What is “CAE” ?

CYBERNET SYSTEMS CO.,LTD.

Abbreviation of 「Computer Aided Engineering」



The tool for predicting functionality and reliability for developing products by virtual experimenting the model designed in computer(CAD*)

*Computer Aided Design

CYBERNET SYSTEMS CO., LTD.

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