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Summary of Non-Consolidated Financial Results for the Year Ended September 30, 2024 (Based on Japanese GAAP)

November 13, 2024

			110101
Company name:	CAREER DESIGN CENTER CO.,LTD.		
Stock exchange listing:	Tokyo		
Stock code:	2410 URL https://cdc.type.jp/ir/		
Representative:	Chairman and CEO	Hiromi Tada	
Inquiries:	Senior Managing Director in charge of	Yutaka Nishiyama	TEL 03-3560-1601
inquiries.	corporate planning	i utaka Wishiyama	1EE 05-5500-1001
Scheduled date of ordinary general meeting of shareholders:		December 20, 2024	
Scheduled date to file S	Securities Report:	December 23, 2024	
Scheduled date to com	nence dividend payments:	December 23, 2024	
Preparation of supplem	entary material on financial results:	Yes	
Holding of financial re-	sults meeting:	Yes (for institutional	investors and analysts)

(Amounts less than one million yen are rounded down)

1. Non-consolidated financial results for the year ended September 30, 2024 (from October 1, 2023 to September 30, 2024)

(1) Non-consolidated operating results Percentages indicate year-on-year cha							changes	
	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Year ended September 30, 2024	17,734	2.0	1,432	(9.6)	1,438	(8.8)	984	(15.4)
Year ended September 30, 2023	17,388	12.1	1,585	43.8	1,577	43.2	1,163	46.6

	Earnings per share	Diluted earnings per share	Profit/equity	Ordinary profit/total assets	Operating profit/net sales
	Yen	Yen	%	%	%
Year ended September 30, 2024	178.99	-	25.0	19.8	8.1
Year ended September 30, 2023	209.94	-	33.7	21.4	9.1

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of September 30, 2024	6,506	3,939	60.5	753.54
As of September 30, 2023	7,999	3,933	49.2	708.14

(3) Non-consolidated cash flows

	Cash flows from	Cash flows from	Cash flows from	Cash and cash equivalents
	operating activities	investing activities	financing activities	at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Year ended September 30, 2024	859	(838)	(1,842)	2,612
Year ended September 30, 2023	1,938	(478)	(348)	4,434

2. Cash dividends

		Annual dividends per share						Ratio of dividends to net assets (Non-
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total	dividends (Total)	consolidated)	consolidated)
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Year ended September 30, 2023	-	0.00	-	70.00	70.00	388	33.3	11.2
Year ended September 30, 2024	-	0.00	-	90.00	90.00	470	50.3	12.3
Year ending September 30, 2025 (Forecast)	-	0.00	-	95.00	95.00		43.0	

3. Forecast of non-consolidated financial results for the year ending September 30, 2025 (from October 1, 2024 to September 30, 2025)

				-					
							Percentages inc	dicate ye	ear-on-year changes
	Net sales		Operating pr	ofit	Ordinary pro	ofit	Profit		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending March 31, 2025	9,021	3.1	627	(8.7)	621	(9.7)	414	(11.6)	75.29
Full year	19,000	7.1	1,762	23.0	1,750	21.7	1,180	19.9	214.59

4. Notes

(1) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations:	No
Changes in accounting policies due to other reasons:	No
Changes in accounting estimates:	No
Restatement of prior period financial statements:	No

(2) Number of issued shares (common shares)

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

	1 0	5 /	
As of September 30, 2024	5,497,921 shares	As of September 30, 2023	7,054,400 shares
Number of treasury shares at the end of th	e period		
As of September 30, 2024	270,000 shares	As of September 30, 2023	1,499,813 shares
Average number of shares during the period	od		
Year ended September 30, 2024	5,499,517 shares	Year ended September 30, 2023	5,540,856 shares

Non-consolidated financial statements

Non-consolidated balance sheets

		(Thousands of yen)
	As of September 30, 2023	As of September 30, 2024
Assets		
Current assets		
Cash and deposits	4,534,275	2,712,308
Accounts receivable - trade	1,429,675	1,361,450
Work in process	9,403	8,817
Other	153,820	189,504
Allowance for doubtful accounts	(3,002)	(4,084
Total current assets	6,124,173	4,267,997
Non-current assets		
Property, plant and equipment		
Buildings, net	150,312	258,63
Other, net	11,227	31,34
Total property, plant and equipment	161,540	289,98
Intangible assets		
Software	1,001,598	1,273,90
Other	161,469	20,32
Total intangible assets	1,163,068	1,294,23
Investments and other assets		
Deferred tax assets	224,929	238,91
Leasehold and guarantee deposits	258,394	332,71
Other	68,317	82,683
Allowance for doubtful accounts	(1,057)	(110
Total investments and other assets	550,584	654,203
Total non-current assets	1,875,192	2,238,41
Total assets	7,999,366	6,506,412

Current liabilities 9,247 6,55 Current portion of long-term borrowings 99,996 - Accounts payable - other 650,124 523,52 Accounts payable - other 650,124 523,52 Accounts payable - other 650,124 523,52 Account payable - other 650,124 523,52 Account payable - other 842,09 350,41 Accrued consumption taxes 339,063 102,75 Income taxes payable 381,375 278,825 Provision for bonuses 220,637 223,27 Other 148,305 26,21 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 235,407 251,38 Provision for retirement obligations 1,557 1 Total non-current liabilities 965,305 271,44 Total liabilities 965,305 211,310 Share capital 558,663 558,663 Capital surplus 211,310 211,310			(Thousands of yen)
Current liabilities 9,247 6,55 Current portion of long-term borrowings 99,996 - Accounts payable - other 650,124 523,52 Accounts payable - other 650,124 523,52 Accounts payable - other 650,124 523,52 Account payable - other 650,124 523,52 Account payable - other 842,09 350,41 Accrued consumption taxes 339,063 102,75 Income taxes payable 381,375 278,825 Provision for bonuses 220,637 223,27 Other 148,305 26,21 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 235,407 251,38 Provision for retirement obligations 1,557 1 Total non-current liabilities 965,305 271,44 Total liabilities 965,305 211,310 Share capital 558,663 558,663 Capital surplus 211,310 211,310		As of September 30, 2023	As of September 30, 2024
Accounts payable - trade 9,247 6,55 Current portion of long-term borrowings 99,996 - Accounts payable - other 650,124 523,52 Accrued expenses 867,696 784,51 Contract liabilities 384,209 350,41 Accrued consumption taxes 339,063 102,75 Income taxes payable 381,375 228,25 Provision for bonues 220,637 223,27 Other 1448,305 26,21 Total current liabilities 31,00,655 2,295,51 Non-current liabilities 31,00,655 2,295,51 Non-current liabilities 235,407 251,38 Asset retirement obligations 19,995 20,055 Other provisions 1,557 - Total liabilities 965,305 271,44 Total liabilities 965,305 211,310 Shareholders' equity 363,125 211,310 Shareholders' equity 363,125 211,310 Cher capital surplus 211,310 211,310	Liabilities		
Current portion of long-term borrowings 99,996 Accounts payable - other 650,124 523,52 Accrued expenses 867,696 784,51 Contract liabilities 334,003 1012,75 Income taxes payable 381,375 278,25 Provision for bonuses 220,637 223,27 Other 148,305 26,211 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 235,407 251,38 Asset retirement benefits 235,407 251,38 Asset retirement benefits 235,407 251,38 Asset retirement benefits 235,407 251,38 Asset retirement obligations 1,557 - Total non-current liabilities 965,305 271,144 Total abilities 965,305 271,144 Share capital 558,663 558,663 Capital surplus 211,310 211,310 Legal capital surplus 211,310 211,310 Capital surplus 363,125 211,310 Chter	Current liabilities		
Accounts payable - other 650,124 523,52 Accrued expenses 867,696 784,511 Contract liabilities 384,209 350,41 Accrued consumption taxes 339,063 102,753 Income taxes payable 381,375 228,27 Provision for bonuses 220,637 223,27 Other 148,305 26,21 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 3100,655 2,295,51 Non-current liabilities 235,407 251,38 Asset retirement obligations 19,995 20,055 Other provisions for retirement benefits 235,407 251,38 Asset retirement obligations 19,995 20,055 Other provisions 1,557 - Total liabilities 4,065,960 2,566,960 Net assets 5 5 5 Share capital 558,663 558,663 558,663 Capital surplus 151,814 - Legal capital surplus 151,814 -	Accounts payable - trade	9,247	6,556
Accrued expenses 867,696 784,51 Contract liabilities 384,209 350,41 Accrued consumption taxes 339,063 102,75 Income taxes payable 381,375 2278,25 Provision for bonuses 220,637 223,27 Other 148,305 26,21 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Other 708,345 - Provision for retirement benefits 235,407 251,38 Asset retirement obligations 1,557 - Other provisions 1,557 - Total non-current liabilities 965,305 271,44 Total surplus 151,814 - Legal capital surplus 211,310 211,310 Legal capital surplus 151,814 - Other retained earnings 4,664,609 3,505,08 Total r	Current portion of long-term borrowings	99,996	-
Contract liabilities 384,209 350,41 Accrued consumption taxes 339,063 102,75 Income taxes payable 381,375 278,25 Provision for bonuses 220,637 223,27 Other 148,305 26,21 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 235,407 251,38 Asset retirement obligations 19,995 20,057 Other provisions 1,557 - Total liabilities 965,305 271,44 Total liabilities 211,310 211,310 Share capital 558,663 558,663 Capital surplus 211,310 211,310 Legal capital surplus 211,310 211,310 Retained earanings	Accounts payable - other	650,124	523,523
Accrued consumption taxes 339,063 102,75 Income taxes payable 381,375 278,25 Provision for bonuses 220,637 223,27 Other 148,305 26,21 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 235,407 251,38 Asset retirement benefits 235,407 251,38 Asset retirement obligations 19,995 20,055 Other provisions 1,557 - Total non-current liabilities 965,305 271,44 Total liabilities 965,305 271,44 Total liabilities 965,305 271,44 Total liabilities 965,305 271,44 Total liabilities 211,310 211,310 Share capital 558,663 558,663 Capital surplus 211,310 211,310 Legal capital surplus 211,310 211,310 Cher capital surplus 363,125 211,310 Retained	Accrued expenses	867,696	784,519
Income taxes payable 381,375 278,25 Provision for bonuses 220,637 223,27 Other 148,305 26,21 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 235,407 251,38 Asset retirement obligations 19,995 20,057 Other provisions 1,557 - Total non-current liabilities 965,305 271,44 Total inon-current liabilities 965,305 271,44 Total liabilities 965,305 211,310 Share capital 558,663 558,663 Capital surplus 211,310 211,310 Legal capital surplus 211,310 211,310 Cher capital surplus 363,125 211,311 Retained earnings 4,664,609 3,505,086 Total retained earnings 4,664,609 3,505,086 </td <td>Contract liabilities</td> <td>384,209</td> <td>350,41</td>	Contract liabilities	384,209	350,41
Provision for bonuses 220,637 223,27 Other 148,305 26,21 Total current liabilities 3,100,655 2,295,51 Non-current liabilities 3,100,655 2,295,51 Non-current liabilities 235,407 251,38 Asset retirement benefits 235,407 251,38 Asset retirement obligations 19,995 20,055 Other provisions 1,557 - Total liabilities 965,305 271,144 Other capital 211,310 211,310 Legal capital surplus 211,310 211,310 Retained carnings 363,125 211,310 Other retained carnings <td>Accrued consumption taxes</td> <td>339,063</td> <td>102,750</td>	Accrued consumption taxes	339,063	102,750
Other $148,305$ $26,21$ Total current liabilities $3,100,655$ $2,295,51$ Non-current liabilities $3,100,655$ $2,295,51$ Long-term borrowings $708,345$ $-$ Provision for retirement benefits $235,407$ $251,38$ Asset retirement obligations $19,995$ $20,055$ Other provisions $1,557$ $-$ Total non-current liabilities $965,305$ $271,44$ Total surplus $211,310$ $211,310$ Other capital surplus $211,310$ $211,310$ Other capital surplus $151,814$ $-$ Total capital surplus $363,125$ $211,310$ Retained earnings $4,664,609$ $3,505,08$ Total retained earnings $4,664,609$ $3,505,08$ Treasury shares $(1,652,992)$ $(335,611)$ Total shareholders' equity $3,933,406$ $3,939,455$ Total net assets $3,933,406$ $3,939,455$	Income taxes payable	381,375	278,253
Total current liabilities3,100,6552,295,51Non-current liabilities708,345-Long-term borrowings708,345-Provision for retirement benefits235,407251,38Asset retirement obligations19,99520,055Other provisions1,557-Total non-current liabilities965,305271,44Total surplus211,310211,310Legal capital surplus211,310211,310Other capital surplus151,814-Total capital surplus363,125211,310Retained earnings4,664,6093,505,083Total retained earnings4,664,6093,505,083Treasury shares(1,652,992)(335,614Total shareholders' equity3,933,4063,939,455Total net assets3,933,4063,939,455	Provision for bonuses	220,637	223,279
Non-current liabilitiesLong-term borrowings708,345Provision for retirement benefits235,407Asset retirement obligations19,995Other provisions1,557Total non-current liabilities965,305271,44'Total liabilities4,065,960Net assetsShare capital558,663Capital surplusLegal capital surplusLegal capital surplusTotal capital surplusOther retained earningsOther retained earningsOther retained earningsOther retained earningsTotal retained earningsTotal shareholders' equity3,933,406<	Other	148,305	26,210
Long-term borrowings708,345Provision for retirement benefits235,407Asset retirement obligations19,995Other provisions1,557Total non-current liabilities965,305271,44Total liabilities965,305Net assetsShare capital558,663Capital surplus211,310Legal capital surplus211,310Other retained earnings363,125Other retained earnings4,664,609Total retained earnings4,664,609Total retained earnings4,664,609Total surplus3,505,088Treasury shares(1,652,992)Total net assets3,933,4063,933,4063,939,455	Total current liabilities	3,100,655	2,295,51
Provision for retirement benefits $235,407$ $251,38$ Asset retirement obligations $19,995$ $20,055$ Other provisions $1,557$ $271,44$ Total non-current liabilities $965,305$ $271,44$ Total liabilities $4,065,960$ $2,566,966$ Net assets $4,065,960$ $2,566,966$ Share capital $558,663$ $558,663$ Capital surplus $211,310$ $211,310$ Other capital surplus $151,814$ $363,125$ Total capital surplus $363,125$ $211,310$ Retained earnings $4,664,609$ $3,505,083$ Total retained earnings $4,664,609$ $3,505,083$ Treasury shares $(1,652,992)$ $(335,610)$ Total shareholders' equity $3,933,406$ $3,939,455$	Non-current liabilities		
Asset retirement obligations19,99520,055Other provisions1,5571Total non-current liabilities965,305271,44Total liabilities965,3062,566,96Net assets4,065,9602,566,96Share capital558,663558,663Capital surplus211,310211,310Legal capital surplus211,310211,310Other capital surplus363,125211,310Retained earnings363,125211,310Other retained earnings4,664,6093,505,085Treasury shares(1,652,992)(335,610Total shareholders' equity3,933,4063,939,455Total net assets3,933,4063,939,455	Long-term borrowings	708,345	-
Other provisions1,557Total non-current liabilities965,305271,44Total liabilities965,305271,44Total liabilities4,065,9602,566,96Net assets558,663558,663558,663Share capital558,663558,663558,663Capital surplus211,310211,310Legal capital surplus151,814151,814Total capital surplus363,125211,310Retained earnings0ther retained earnings363,125211,310Other retained earnings4,664,6093,505,08Total retained earnings4,664,6093,505,08Treasury shares(1,652,992)(335,61)Total shareholders' equity3,933,4063,939,45Total net assets3,933,4063,939,45	Provision for retirement benefits	235,407	251,38
Total non-current liabilities965,305271,44Total liabilities4,065,9602,566,96Net assets4,065,9602,566,96Share capital558,663558,663Capital surplus211,310211,310Legal capital surplus211,310211,310Other capital surplus151,814151,814Total capital surplus363,125211,310Retained earnings0ther retained earnings363,125211,310Other retained earnings4,664,6093,505,08Treasury shares(1,652,992)(335,610)Total shareholders' equity3,933,4063,939,455Total net assets3,933,4063,939,455	Asset retirement obligations	19,995	20,05
Total liabilities4,065,9602,566,960Net assetsShareholders' equityShare capital558,663558,663Capital surplus211,310211,310Legal capital surplus211,310211,310Other capital surplus151,814-Total capital surplus363,125211,310Retained earnings4,664,6093,505,083Total retained earnings4,664,6093,505,083Total retained earnings(1,652,992)(335,610)Total shareholders' equity3,933,4063,939,455Total net assets3,933,4063,939,455	Other provisions	1,557	-
Net assetsShareholders' equityShare capitalCapital surplusLegal capital surplusLegal capital surplusOther capital surplusTotal capital surplusOther retained earningsOther retained earningsOther retained earningsRetained earningsTotal retained earningsTotal retained earningsTotal retained earningsTotal shareholders' equityTotal shareholders' equityTotal net assets	Total non-current liabilities	965,305	271,44
Shareholders' equityShare capital558,663Capital surplus211,310Legal capital surplus211,310Other capital surplus151,814Total capital surplus363,125Other retained earningsOther retained earningsRetained earningsTotal retained earningsTotal retained earningsTotal shareholders' equityTotal shareholders' equityTotal net assetsTotal net assets	Total liabilities	4,065,960	2,566,96
Share capital558,663558,663Capital surplus211,310211,310Other capital surplus151,814151,814Total capital surplus363,125211,310Retained earningsOther retained earnings363,125211,310Other retained earnings4,664,6093,505,08Total retained earnings4,664,6093,505,08Total retained earnings(1,652,992)(335,610Total shareholders' equity3,933,4063,939,455Total net assets3,933,4063,939,455	Net assets		
Capital surplus211,310211,310Legal capital surplus151,814151,814Other capital surplus363,125211,310Retained earnings363,125211,310Other retained earnings4,664,6093,505,08Total retained earnings4,664,6093,505,08Treasury shares(1,652,992)(335,614)Total shareholders' equity3,933,4063,939,45Total net assets3,933,4063,939,45	Shareholders' equity		
Legal capital surplus211,310211,310Other capital surplus151,814151,814Total capital surplus363,125211,310Retained earnings0ther retained earnings211,310Other retained earnings4,664,6093,505,08Total retained earnings4,664,6093,505,08Treasury shares(1,652,992)(335,610Total shareholders' equity3,933,4063,939,455Total net assets3,933,4063,939,455	Share capital	558,663	558,66
Other capital surplus151,814Total capital surplus363,125Retained earningsOther retained earningsRetained earnings brought forward4,664,6093,505,08Total retained earningsTotal retained earnings100010 <td>Capital surplus</td> <td></td> <td></td>	Capital surplus		
Total capital surplus363,125211,310Retained earningsOther retained earningsRetained earnings brought forward4,664,6093,505,080Total retained earnings4,664,6093,505,080Treasury shares(1,652,992)(335,610)Total shareholders' equity3,933,4063,939,450Total net assets3,933,4063,939,450	Legal capital surplus	211,310	211,310
Retained earningsOther retained earningsRetained earnings brought forward4,664,6093,505,082Total retained earnings4,664,6093,505,082Treasury shares(1,652,992)(335,614Total shareholders' equity3,933,4063,933,4063,933,4063,933,406	Other capital surplus	151,814	-
Other retained earningsRetained earnings brought forward4,664,609Total retained earnings4,664,609Treasury shares(1,652,992)Total shareholders' equity3,933,406Total net assets3,933,406	Total capital surplus	363,125	211,310
Retained earnings brought forward 4,664,609 3,505,08 Total retained earnings 4,664,609 3,505,08 Treasury shares (1,652,992) (335,610 Total shareholders' equity 3,933,406 3,939,455 Total net assets 3,933,406 3,939,455	Retained earnings		
Total retained earnings 4,664,609 3,505,08 Treasury shares (1,652,992) (335,610) Total shareholders' equity 3,933,406 3,939,455 Total net assets 3,933,406 3,939,455	Other retained earnings		
Treasury shares (1,652,992) (335,61) Total shareholders' equity 3,933,406 3,939,452 Total net assets 3,933,406 3,939,452	Retained earnings brought forward	4,664,609	3,505,08
Total shareholders' equity 3,933,406 3,939,452 Total net assets 3,933,406 3,939,452	Total retained earnings	4,664,609	3,505,088
Total shareholders' equity 3,933,406 3,939,452 Total net assets 3,933,406 3,939,452	Treasury shares	(1,652,992)	(335,610
Total net assets 3,933,406 3,939,452	-		
	Total liabilities and net assets	7,999,366	6,506,412

Non-consolidated statements of income

		(Thousands of yen)
	Fiscal year ended	Fiscal year ended
	September 30, 2023	September 30, 2024
Net sales	17,388,327	17,734,862
Cost of sales	7,829,766	7,996,852
Gross profit	9,558,560	9,738,009
Selling, general and administrative expenses	7,973,069	8,305,147
Operating profit	1,585,491	1,432,861
Non-operating income		
Interest income	32	293
Cancellation fee	3,127	7,882
Surrender value of insurance policies	5,670	-
Compensation income	6,864	6,864
Other	291	760
Total non-operating income	15,985	15,800
Non-operating expenses		
Interest expenses	11,657	9,115
Loss on cancellation of insurance policies	9,981	-
Other	2,543	1,381
Total non-operating expenses	24,182	10,497
Ordinary profit	1,577,294	1,438,164
Extraordinary losses		
Loss on retirement of non-current assets	0	3,068
Total extraordinary losses	0	3,068
Profit before income taxes	1,577,294	1,435,095
Income taxes - current	441,447	464,725
Income taxes - deferred	(27,416)	(13,981)
Total income taxes	414,031	450,743
Profit	1,163,262	984,351

Non-consolidated statements of changes in equity Fiscal year ended September 30, 2023

(Thousands of yen)

	Shareholders' equity						
		Capital surplus			Retained earnings		
Share	Share capital	Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings Retained earnings brought forward	Total retained earnings	Treasury shares
Balance at beginning of period	558,663	211,310	144,018	355,328	3,749,565	3,749,565	(1,703,001)
Changes during period							
Dividends of surplus					(248,218)	(248,218)	
Profit (loss)					1,163,262	1,163,262	
Purchase of treasury shares							(201)
Disposal of treasury shares			7,796	7,796			50,210
Cancellation of treasury shares							
Transfer from retained earnings to capital surplus							
Total changes during period	-	-	7,796	7,796	915,044	915,044	50,009
Balance at end of period	558,663	211,310	151,814	363,125	4,664,609	4,664,609	(1,652,992)

	Shareholders'	
	equity	
	Total	Total net assets
	shareholders'	
	equity	
Balance at beginning of period	2,960,555	2,960,555
Changes during period		
Dividends of surplus	(248,218)	(248,218)
Profit (loss)	1,163,262	1,163,262
Purchase of treasury shares	(201)	(201)
Disposal of treasury shares	58,007	58,007
Cancellation of treasury		
shares		
Transfer from retained		
earnings to capital surplus		
Total changes during period	972,850	972,850
Balance at end of period	3,933,406	3,933,406

Fiscal year ended September 30, 2024

(Thousands of yen)

	Shareholders' equity						
		Capital surplus			Retained earnings		
	Share capital	T and an Yel	Other conital	Total capital surplus	Other retained earnings	- Total retained earnings	Treasury shares
	Share cuphur	Legal capital surplus	Other capital surplus		Retained earnings brought forward		
Balance at beginning of period	558,663	211,310	151,814	363,125	4,664,609	4,664,609	(1,652,992)
Changes during period							
Dividends of surplus					(388,821)	(388,821)	
Profit (loss)					984,351	984,351	
Purchase of treasury shares							(645,562)
Disposal of treasury shares			27,321	27,321			28,756
Cancellation of treasury shares			(1,934,187)	(1,934,187)			1,934,187
Transfer from retained earnings to capital surplus			1,755,051	1,755,051	(1,755,051)	(1,755,051)	
Total changes during period	_	_	(151,814)	(151,814)	(1,159,521)	(1,159,521)	1,317,382
Balance at end of period	558,663	211,310	-	211,310	3,505,088	3,505,088	(335,610)

	Shareholders'		
	equity		
	Total	Total net assets	
	shareholders'		
	equity		
Balance at beginning of period	3,933,406	3,933,406	
Changes during period			
Dividends of surplus	(388,821)	(388,821)	
Profit (loss)	984,351	984,351	
Purchase of treasury shares	(645,562)	(645,562)	
Disposal of treasury shares	56,078	56,078	
Cancellation of treasury		-	
shares	-		
Transfer from retained		_	
earnings to capital surplus			
Total changes during period	6,046	6,046	
Balance at end of period	3,939,452	3,939,452	

Non-consolidated statements of cash flows

	E:1	(Thousands of yen)
	Fiscal year ended	Fiscal year ended
Cash flows from operating activities	September 30, 2023	September 30, 2024
Profit before income taxes	1,577,294	1 425 005
	402,436	1,435,095 460,752
Depreciation Increase (decrease) in allowance for doubtful accounts	402,430 5,944	3,011
Increase (decrease) in provision for bonuses	23,343	2,641
Increase (decrease) in provision for retirement benefits	15,896	15,979
Interest income	(32)	(293
Interest expenses	11,657	9,115
Loss on retirement of non-current assets	0	3,068
Decrease (increase) in trade receivables	8,549	67,242
Decrease (increase) in inventories	(282)	483
Increase (decrease) in trade payables	(2,640)	(2,690
Increase (decrease) in accounts payable - other	(109,191)	(90,116
Increase (decrease) in accrued expenses	127,062	(83,176
Increase (decrease) in contract liabilities	45,533	(33,796
Increase (decrease) in accrued consumption taxes	(31,959)	(236,313
Other, net	134,281	(118,002
Subtotal	2,207,891	1,433,000
Interest and dividends received	32	293
Interest paid	(11,567)	(8,148
Income taxes paid	(257,888)	(565,958
Net cash provided by (used in) operating activities	1,938,467	859,187
Cash flows from investing activities		000,107
Payments into time deposits	(100,000)	(100,000
Proceeds from withdrawal of time deposits	100,000	100,000
Purchase of property, plant and equipment	(7,499)	(173,266
Purchase of intangible assets	(512,674)	(586,641
Payments of leasehold and guarantee deposits	((79,091
Other, net	42,108	
Net cash provided by (used in) investing activities	(478,065)	(838,998
Cash flows from financing activities	(,)	(000), 70
Repayments of long-term borrowings	(99,996)	(808,341
Purchase of treasury shares	(201)	(645,562
Dividends paid	(248,135)	(388,253
Net cash provided by (used in) financing activities	(348,333)	(1,842,156
Net increase (decrease) in cash and cash equivalents	1,112,068	(1,821,967
Cash and cash equivalents at beginning of period	3,322,206	4,434,275
Cash and cash equivalents at end of period	4,434,275	2,612,308
Cash and Cash equivalents at end of period	4,434,273	2,012,508