

Translation

Notice: This document is an excerpt translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

Summary of Non-Consolidated Financial Results for the Three Months Ended December 31, 2024 (Based on Japanese GAAP)

January 31, 2025

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
 Senior Managing Director in charge of corporate planning Yutaka Nishiyama TEL 03-3560-1601
 Inquiries: Yutaka Nishiyama
 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Non-consolidated financial results for the three months ended December 31, 2024 (from October 1, 2024 to December 31, 2024)

(1) Non-consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended December 31, 2024	4,601	4.7	377	(10.0)	382	(8.9)	260	(9.5)
Three months ended December 31, 2023	4,393	2.5	419	(11.9)	419	(10.8)	288	(10.6)

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended December 31, 2024	49.89		–	
Three months ended December 31, 2023	51.91		–	

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2024	6,484	3,729	57.5	713.43
As of September 30, 2024	6,506	3,939	60.5	753.54

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended September 30, 2024	–	0.00	–	90.00	90.00
Year ending September 30, 2025	–	–	–	–	–
Year ending September 30, 2025 (Forecast)	–	0.00	–	95.00	95.00

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

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		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) Application of special accounting methods for preparing quarterly non-consolidated financial statements: No

(2) 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

(3) Number of issued shares (common shares)

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

As of December 31, 2024	5,497,921 shares	As of September 30, 2024	5,497,921 shares
-------------------------	------------------	--------------------------	------------------

Number of treasury shares at the end of the period

As of December 31, 2024	270,000 shares	As of September 30, 2024	270,000 shares
-------------------------	----------------	--------------------------	----------------

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

Three months ended December 31, 2024	5,227,921 shares	Three months ended December 31, 2023	5,554,573 shares
--------------------------------------	------------------	--------------------------------------	------------------

Quarterly non-consolidated financial statements
Non-consolidated balance sheets

(Thousands of yen)

	As of September 30, 2024	As of December 31, 2024
Assets		
Current assets		
Cash and deposits	2,712,308	2,679,237
Accounts receivable - trade	1,361,450	1,441,410
Work in process	8,817	–
Other	189,504	275,356
Allowance for doubtful accounts	(4,084)	(4,468)
Total current assets	4,267,997	4,391,536
Non-current assets		
Property, plant and equipment		
Buildings, net	258,635	251,311
Other, net	31,345	28,605
Total property, plant and equipment	289,980	279,917
Intangible assets		
Software	1,273,902	1,245,814
Other	20,328	2,756
Total intangible assets	1,294,230	1,248,570
Investments and other assets		
Deferred tax assets	238,911	157,065
Leasehold and guarantee deposits	332,718	331,268
Other	82,683	76,468
Allowance for doubtful accounts	(110)	(107)
Total investments and other assets	654,203	564,694
Total non-current assets	2,238,415	2,093,182
Total assets	6,506,412	6,484,719

(Thousands of yen)

	As of September 30, 2024	As of December 31, 2024
Liabilities		
Current liabilities		
Accounts payable - trade	6,556	5,349
Accounts payable - other	523,523	540,802
Accrued expenses	784,519	932,097
Contract liabilities	350,413	330,453
Accrued consumption taxes	102,750	340,428
Income taxes payable	278,253	54,750
Provision for bonuses	223,279	56,724
Other	26,216	214,712
Total current liabilities	2,295,513	2,475,316
Non-current liabilities		
Provision for retirement benefits	251,387	259,588
Asset retirement obligations	20,059	20,076
Total non-current liabilities	271,447	279,664
Total liabilities	2,566,960	2,754,981
Net assets		
Shareholders' equity		
Share capital	558,663	558,663
Capital surplus		
Legal capital surplus	211,310	211,310
Total capital surplus	211,310	211,310
Retained earnings		
Other retained earnings		
Retained earnings brought forward	3,505,088	3,295,374
Total retained earnings	3,505,088	3,295,374
Treasury shares	(335,610)	(335,610)
Total shareholders' equity	3,939,452	3,729,738
Total net assets	3,939,452	3,729,738
Total liabilities and net assets	6,506,412	6,484,719

Non-consolidated statements of income (cumulative)

(Thousands of yen)

	Three months ended December 31, 2023	Three months ended December 31, 2024
Net sales	4,393,455	4,601,298
Cost of sales	1,981,712	2,197,520
Gross profit	2,411,743	2,403,777
Selling, general and administrative expenses	1,991,842	2,025,939
Operating profit	419,901	377,838
Non-operating income		
Cancellation Fee	284	2,289
Compensation income	1,716	1,716
Other	503	699
Total non-operating income	2,504	4,705
Non-operating expenses		
Interest expenses	2,707	–
Other	230	346
Total non-operating expenses	2,937	346
Ordinary profit	419,468	382,197
Extraordinary losses		
Loss on retirement of non-current assets	–	171
Total extraordinary losses	–	171
Profit before income taxes	419,468	382,026
Income taxes - current	35,157	39,380
Income taxes - deferred	95,984	81,846
Total income taxes	131,141	121,226
Profit	288,326	260,799