

Translation

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Summary of Non-consolidated Financial Results
for the Six Months Ended March 31, 2025
(Based on Japanese GAAP)

April 30, 2025

Company name CAREER DESIGN CENTER CO.,LTD. Stock exchange listings: Tokyo Prime
 Securities code 2410 URL <https://cdc.type.jp/ir/>
 Representative (Title) Chairman and CEO (Name)Hiromi Tada
 Inquiries (Title) Senior Managing Director in charge of corporate planning (Name)Yutaka Nishiyama Tel 03-3560-1601
 Semi-annual statement filing date (as planned) May 15, 2025 Dividend payable date (as planned) Undecided
 Supplemental material of results : Yes
 Convening briefing of results : Yes

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

1. Non-consolidated financial results for the six months ended March 31, 2025 (from October 1, 2024 to March 31, 2025)

(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	%
Six months ended								
March 31, 2025	9,052	3.5	630	(8.2)	640	(7.0)	437	(6.7)
March 31, 2024	8,746	2.5	687	(16.1)	688	(15.1)	468	(15.9)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
March 31, 2025	83.45	—
March 31, 2024	84.23	—

(2) Non-consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2025	6,690	3,964	59.3	753.54
September 30, 2024	6,506	3,939	60.5	753.54

Reference: Owner's equity As of March 31, 2025 3,964Millions of yen As of September 30, 2024 3,939Millions of yen

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
Fiscal year ended	Yen	Yen	Yen	Yen	Yen
September 30, 2024	—	0.00	—	90.00	90.00
Fiscal year ending	—	0.00			
September 30, 2025					
Fiscal year ending			—	95.00	95.00
September 30, 2025 (Forecast)					

3. Non-consolidated financial forecast for the fiscal year ending September 30, 2025 (from October 1, 2024 to September 30, 2025)

(Percentages indicate year-on-year changes.)

Fiscal year ending September 30, 2025	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
	19,000	7.1	1,762	23.0	1,750	21.7	1,180	19.9	214.59

Note:1.Revisions to the earnings forecasts most recently announced : None

* Notes

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

(2) 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

(3) Number of issued shares (common shares)

① Number of issued and outstanding shares at the period end (including treasury stock)

② Number of treasury stock at the period end

③ Average number of shares

As of March 31, 2025	5,497,921shares	As of September 30, 2024	5,497,921shares
As of March 31, 2025	236,336shares	As of September 30, 2024	270,000shares
Six months ended March 31, 2025	5,238,464shares	Six months ended March 31, 2024	5,562,963shares

Semi-annual non-consolidated financial statements

Semi-annual non-consolidated balance sheet

(Thousands of yen)

	As of September 30, 2024	As of March 31, 2025
Assets		
Current assets		
Cash and deposits	2,712,308	2,830,208
Accounts receivable - trade	1,361,450	1,440,008
Work in process	8,817	—
Other	189,504	258,298
Allowance for doubtful accounts	(4,084)	(4,608)
Total current assets	4,267,997	4,523,907
Non-current assets		
Property, plant and equipment		
Buildings, net	258,635	245,265
Other, net	31,345	25,911
Total property, plant and equipment	289,980	271,176
Intangible assets		
Software	1,273,902	1,204,180
Other	20,328	2,398
Total intangible assets	1,294,230	1,206,579
Investments and other assets		
Deferred tax assets	238,911	239,181
Leasehold and guarantee deposits	332,718	329,818
Other	82,683	120,564
Allowance for doubtful accounts	(110)	(1,099)
Total investments and other assets	654,203	688,465
Total non-current assets	2,238,415	2,166,221
Total assets	6,506,412	6,690,129

(Thousands of yen)

	As of September 30, 2024	As of March 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	6,556	4,604
Accounts payable - other	523,523	522,764
Accrued expenses	784,519	815,802
Contract liabilities	350,413	340,185
Accrued consumption taxes	102,750	253,650
Income taxes payable	278,253	235,347
Provision for bonuses	223,279	222,238
Other	26,216	42,019
Total current liabilities	2,295,513	2,436,612
Non-current liabilities		
Provision for retirement benefits	251,387	268,599
Asset retirement obligations	20,059	20,092
Total non-current liabilities	271,447	288,691
Total liabilities	2,566,960	2,725,304
Net assets		
Shareholders' equity		
Share capital	558,663	558,663
Capital surplus		
Legal capital surplus	211,310	211,310
Other capital surplus	—	16,865
Total capital surplus	211,310	228,176
Retained earnings		

Other retained earnings		
Retained earnings brought forward	3,505,088	3,471,751
Total retained earnings	3,505,088	3,471,751
Treasury shares	(335,610)	(293,765)
Total shareholders' equity	3,939,452	3,964,824
Total net assets	3,939,452	3,964,824
Total liabilities and net assets	6,506,412	6,690,129

Semi-annual non-consolidated statements of income(cumulative)

(Thousands of yen)

	Six months ended March 31, 2024	Six months ended March 31, 2025
Net sales	8,746,702	9,052,151
Cost of sales	3,921,367	4,338,089
Gross profit	4,825,334	4,714,062
Selling, general and administrative expenses	4,138,215	4,083,542
Operating profit	687,118	630,519
Non-operating income		
Interest income	18	1,082
Cancellation Fee	3,814	4,930
Compensation income	3,432	3,432
Other	514	703
Total non-operating income	7,779	10,148
Non-operating expenses		
Interest expenses	5,339	—
Other	1,004	623
Total non-operating expenses	6,343	623
Ordinary profit	688,554	640,044
Extraordinary losses		
Loss on retirement of non-current assets	3,068	171
Total extraordinary losses	3,068	171
Profit before income taxes	685,486	639,873
Income taxes - current	193,391	202,967
Income taxes - deferred	23,514	(269)
Total income taxes	216,906	202,698
Profit	468,579	437,175

Semi-annual non-consolidated statements of cash flows

(Thousands of yen)

	Six months ended March 31, 2024	Six months ended March 31, 2025
Cash flows from operating activities		
Profit before income taxes	685,486	639,873
Depreciation	214,981	258,975
Increase (decrease) in allowance for doubtful accounts	1,480	1,803
Increase (decrease) in provision for bonuses	(17,577)	(1,041)
Increase (decrease) in provision for retirement benefits	9,875	17,212
Interest income	(18)	(1,082)
Interest expenses	5,339	—
Loss on retirement of non-current assets	3,068	171
Decrease (increase) in trade receivables	14,480	(80,826)
Decrease (increase) in inventories	8,263	7,849
Increase (decrease) in trade payables	(720)	(1,952)
Increase (decrease) in accounts payable - other	31,557	18,111
Increase (decrease) in accrued expenses	(26,975)	31,282
Increase (decrease) in contract liabilities	(14,044)	(10,227)
Increase (decrease) in accrued consumption taxes	(138,916)	150,899
Other, net	(67,478)	(30,931)
Subtotal	708,801	1,000,117
Interest and dividends received	18	1,082
Interest paid	(5,362)	—
Income taxes paid	(342,115)	(241,977)
Net cash provided by (used in) operating activities	361,342	759,222
Cash flows from investing activities		
Purchase of property, plant and equipment	(6,139)	(773)
Purchase of intangible assets	(310,605)	(170,788)
Payments of leasehold and guarantee deposits	(79,091)	—
Net cash provided by (used in) investing activities	(395,836)	(171,561)
Cash flows from financing activities		
Repayments of long-term borrowings	(49,998)	—
Purchase of treasury shares	(121)	—
Dividends paid	(388,040)	(469,759)
Net cash provided by (used in) financing activities	(438,160)	(469,759)
Net increase (decrease) in cash and cash equivalents	(472,654)	117,900
Cash and cash equivalents at beginning of period	4,434,275	2,612,308
Cash and cash equivalents at end of period	3,961,621	2,730,208