

Translation

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## Summary of Non-Consolidated Financial Results for the Nine Months Ended June 30, 2021 (Based on Japanese GAAP)

July 30, 2021

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: Corporate Planning Director Yutaka Nishiyama TEL 03-3560-1601  
 Scheduled date to file Quarterly Securities Report: August 6, 2021  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on quarterly financial results: No  
 Holding of quarterly financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Non-consolidated financial results for the nine months ended June 30, 2021 (from October 1, 2020 to June 30, 2021)

(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	%
Nine months ended June 30, 2021	6,272	–	83	–	96	–	893	–
Nine months ended June 30, 2020	–	–	–	–	–	–	–	–

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Nine months ended June 30, 2021	132.41		–	
Nine months ended June 30, 2020	–		–	

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of June 30, 2021	5,724	3,914	68.4	579.90
As of September 30, 2020	4,318	3,155	73.1	467.49

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, 2020	–	0.00	–	20.00	20.00
Year ending September 30, 2021	–	0.00	–	–	–
Year ending September 30, 2021 (Forecast)	–	–	–	35.00	35.00

3. Forecast of non-consolidated financial results for the year ending September 30, 2021 (from October 1, 2020 to September 30, 2021)

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
Full year	9,344	–	139	–	152	–	940	–	139.28

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 June 30, 2021	7,054,400 shares	As of September 30, 2020	7,054,400 shares
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Number of treasury shares at the end of the period

As of June 30, 2021	304,368 shares	As of September 30, 2020	304,368 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended June 30, 2021	6,750,032 shares	Nine months ended June 30, 2020	6,750,072 shares
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**Quarterly non-consolidated financial statements**  
**Non-consolidated balance sheets**

(Thousands of yen)

	As of September 30, 2020	As of June 30, 2021
<b>Assets</b>		
<b>Current assets</b>		
Cash and deposits	1,696,287	2,385,325
Accounts receivable - trade	559,275	1,395,258
Work in process	9,640	–
Other	301,079	161,131
Allowance for doubtful accounts	(3,243)	(5,999)
<b>Total current assets</b>	<b>2,563,039</b>	<b>3,935,716</b>
<b>Non-current assets</b>		
<b>Property, plant and equipment</b>		
Buildings, net	179,475	177,856
Other, net	11,537	14,396
<b>Total property, plant and equipment</b>	<b>191,013</b>	<b>192,252</b>
<b>Intangible assets</b>		
Software	781,443	945,717
Other	156,064	96,469
<b>Total intangible assets</b>	<b>937,507</b>	<b>1,042,186</b>
<b>Investments and other assets</b>		
Shares of subsidiaries and associates	40,000	–
Deferred tax assets	270,597	238,794
Leasehold and guarantee deposits	266,418	264,461
Other	50,409	51,663
Allowance for doubtful accounts	(872)	(149)
<b>Total investments and other assets</b>	<b>626,552</b>	<b>554,770</b>
<b>Total non-current assets</b>	<b>1,755,073</b>	<b>1,789,209</b>
<b>Total assets</b>	<b>4,318,113</b>	<b>5,724,926</b>

(Thousands of yen)

	As of September 30, 2020	As of June 30, 2021
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable - trade	8,567	10,295
Short-term borrowings	25,000	142,000
Current portion of long-term borrowings	20,032	5,038
Accounts payable - other	466,255	388,484
Accrued expenses	191,777	599,322
Income taxes payable	–	16,688
Provision for shareholder benefit program	–	1,056
Provision for bonuses	155,821	38,364
Other	116,169	405,650
<b>Total current liabilities</b>	<b>983,623</b>	<b>1,606,900</b>
<b>Non-current liabilities</b>		
Provision for retirement benefits	159,142	183,851
Asset retirement obligations	19,803	19,851
<b>Total non-current liabilities</b>	<b>178,946</b>	<b>203,702</b>
<b>Total liabilities</b>	<b>1,162,570</b>	<b>1,810,602</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Share capital	558,663	558,663
<b>Capital surplus</b>		
Legal capital surplus	211,310	211,310
Other capital surplus	144,018	144,018
<b>Total capital surpluses</b>	<b>355,328</b>	<b>355,328</b>
<b>Retained earnings</b>		
Other retained earnings		
Retained earnings brought forward	2,482,771	3,241,551
<b>Total retained earnings</b>	<b>2,482,771</b>	<b>3,241,551</b>
Treasury shares	(241,219)	(241,219)
<b>Total shareholders' equity</b>	<b>3,155,543</b>	<b>3,914,323</b>
<b>Total net assets</b>	<b>3,155,543</b>	<b>3,914,323</b>
<b>Total liabilities and net assets</b>	<b>4,318,113</b>	<b>5,724,926</b>

**Non-consolidated statements of income (cumulative)**

(Thousands of yen)

	Nine months ended June 30, 2021
Net sales	6,272,411
Cost of sales	2,130,920
Gross profit	4,141,490
Selling, general and administrative expenses	4,057,937
Operating profit	83,553
Non-operating income	
Interest income	7
Cancellation Fee	4,237
Other	3,583
Receipt benefit	6,000
Total non-operating income	13,828
Non-operating expenses	
Interest expenses	600
Total non-operating expenses	600
Ordinary profit	96,781
Extraordinary income	
Gain on extinguishment of tie-in shares	839,363
Total extraordinary income	839,363
Extraordinary losses	
Loss on retirement of non-current assets	505
Total extraordinary losses	505
Profit before income taxes	935,638
Income taxes - current	1,776
Income taxes - deferred	40,081
Total income taxes	41,858
Profit	893,780