

Translation

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## Summary of Non-Consolidated Financial Results for the Three Months Ended December 31, 2023 (Based on Japanese GAAP)

January 31, 2024

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 corporate planning Yutaka Nishiyama TEL 03-3560-1601  
 Scheduled date to file Quarterly Securities Report: February 14, 2024  
 Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly 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, 2023 (from October 1, 2023 to December 31, 2023)

#### (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, 2023	4,393	2.5	419	(11.9)	419	(10.8)	288	(10.6)
Three months ended December 31, 2022	4,284	20.8	476	51.8	470	50.2	322	50.0

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended December 31, 2023	51.91		–	
Three months ended December 31, 2022	58.49		–	

#### (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, 2023	7,344		3,832		52.2		690.03	
As of September 30, 2023	7,999		3,933		49.2		708.14	

### 2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
Year ended September 30, 2023	–	0.00	–	70.00	70.00
Year ending September 30, 2024	–	–	–	–	–
Year ending September 30, 2024 (Forecast)	–	0.00	–	80.00	80.00

### 3. Forecast of non-consolidated financial results for the year ending September 30, 2024 (from October 1, 2023 to September 30, 2024)

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, 2024	8,825	3.4	737	(10.0)	730	(10.0)	488	(12.3)	88.22
Full year	18,370	5.6	1,764	11.3	1,750	10.9	1,203	3.5	217.28

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 December 31, 2023	7,054,400 shares	As of September 30, 2023	7,054,400 shares
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Number of treasury shares at the end of the period

As of December 31, 2023	1,499,874 shares	As of September 30, 2023	1,499,813 shares
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Average number of shares during the period (cumulative from the beginning of the fiscal year)

Three months ended December 31, 2023	5,554,573 shares	Three months ended December 31, 2022	5,515,962 shares
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**Quarterly non-consolidated financial statements**  
**Non-consolidated balance sheets**

(Thousands of yen)

	As of September 30, 2023	As of December 31, 2023
<b>Assets</b>		
Current assets		
Cash and deposits	4,534,275	3,891,138
Accounts receivable - trade	1,429,675	1,345,903
Work in process	9,403	–
Other	153,820	293,444
Allowance for doubtful accounts	(3,002)	(2,422)
Total current assets	6,124,173	5,528,064
Non-current assets		
Property, plant and equipment		
Buildings, net	150,312	144,641
Other, net	11,227	11,697
Total property, plant and equipment	161,540	156,338
Intangible assets		
Software	1,001,598	980,881
Other	161,469	230,277
Total intangible assets	1,163,068	1,211,159
Investments and other assets		
Deferred tax assets	224,929	128,945
Leasehold and guarantee deposits	258,394	257,719
Other	68,317	63,215
Allowance for doubtful accounts	(1,057)	(1,314)
Total investments and other assets	550,584	448,566
Total non-current assets	1,875,192	1,816,064
Total assets	7,999,366	7,344,129
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	9,247	7,481
Current portion of long-term borrowings	99,996	99,996
Accounts payable - other	650,124	608,503
Accrued expenses	867,696	857,840
Contract liabilities	384,209	376,232
Accrued consumption taxes	339,063	321,872
Income taxes payable	381,375	50,678
Provision for bonuses	220,637	51,111
Other	148,305	190,487
Total current liabilities	3,100,655	2,564,203
Non-current liabilities		
Long-term borrowings	708,345	683,346
Provision for retirement benefits	235,407	242,220
Asset retirement obligations	19,995	20,011
Other provisions	1,557	1,557
Total non-current liabilities	965,305	947,135
Total liabilities	4,065,960	3,511,339

(Thousands of yen)

	As of September 30, 2023	As of December 31, 2023
Net assets		
Shareholders' equity		
Share capital	558,663	558,663
Capital surplus		
Legal capital surplus	211,310	211,310
Other capital surplus	151,814	151,814
Total capital surplus	363,125	363,125
Retained earnings		
Other retained earnings		
Retained earnings brought forward	4,664,609	4,564,115
Total retained earnings	4,664,609	4,564,115
Treasury shares	(1,652,992)	(1,653,113)
Total shareholders' equity	3,933,406	3,832,790
Total net assets	3,933,406	3,832,790
Total liabilities and net assets	7,999,366	7,344,129

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

(Thousands of yen)

	Three months ended December 31, 2022	Three months ended December 31, 2023
Net sales	4,284,821	4,393,455
Cost of sales	1,952,644	1,981,712
Gross profit	2,332,176	2,411,743
Selling, general and administrative expenses	1,855,710	1,991,842
Operating profit	476,465	419,901
Non-operating income		
Cancellation Fee	560	284
Surrender value of insurance policies	5,670	–
Compensation income	1,716	1,716
Other	253	503
Total non-operating income	8,199	2,504
Non-operating expenses		
Interest expenses	3,053	2,707
Loss on cancellation of insurance policies	9,981	–
Other	1,368	230
Total non-operating expenses	14,403	2,937
Ordinary profit	470,262	419,468
Extraordinary losses		
Loss on retirement of non-current assets	0	–
Total extraordinary losses	0	–
Profit before income taxes	470,262	419,468
Income taxes - current	67,736	35,157
Income taxes - deferred	79,882	95,984
Total income taxes	147,618	131,141
Profit	322,644	288,326