

November 14, 2025

CELSYS, Inc.

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(Securities code: 3663, Tokyo Stock Exchange,
Prime Market)

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Notice Regarding Revision to Full-Year Financial Results Forecasts for the Fiscal Year Ending December 31, 2025 and Recording of Extraordinary Losses

CELSYS, Inc. (the “Company”) hereby announces that it has revised its financial results forecasts for the fiscal year ending December 31, 2025 (from January 1, 2025 to December 31, 2025) announced on February 14, 2025, as follows, considering the recent trend of its business performance and other factors.

The Company also announces that it recorded extraordinary losses for the fourth quarter of the fiscal year ending December 31, 2025 as follows.

1. Revision to full-year financial results forecasts for the fiscal year ending December 31, 2025

(1) Details of revision

Revision to the figures in the full-year financial results forecasts for the fiscal year ending December 31, 2025 (from January 1, 2025 to December 31, 2025)

| | Net sales | Operating profit | Ordinary profit | Profit | Basic earnings per share |
|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Previously announced forecasts (A) | Millions of yen 9,079 | Millions of yen 2,555 | Millions of yen 2,514 | Millions of yen 1,744 | Yen 56.46 |
| Current revised forecasts (B) | 9,262 | 2,900 | 2,859 | 1,400 | 45.80 |
| Change (B - A) | 183 | 345 | 345 | (344) | - |
| Rate of change (%) | 2.0% | 13.5% | 13.7% | (19.7)% | - |

(2) Reasons for revision

Net sales are expected to exceed previously announced forecasts due to factors such as sales of one-time purchase version and subscription contracts of CLIP STUDIO PAINT, for which major version upgrade was made in March 2025, exceeding the initial plan and strong performance of regular campaigns to acquire new users.

Profits are expected to exceed previously announced forecasts in terms of both operating profit and ordinary profit, as sales exceeded the plan and costs trended as initially planned. Meanwhile, gain on extinguishment of tie-in shares and loss on valuation of investment securities were recorded, and, in addition, although a reward to the founders is to be recorded as transient extraordinary losses for the fourth quarter, profit is expected to be approximately the same amount as last year, as described in “2. Recording of extraordinary

losses” below.

As a result, the full-year financial results forecasts for the fiscal year ending December 31, 2025 are revised as stated above.

2. Recording of extraordinary losses

As stated in the “Notice Regarding Abolition of the Officer Retirement Benefit System and Presentation of a Reward to the Founders” announced today, the Company will record a reward to the founders of 555 million yen as transient extraordinary losses for the fourth quarter of the fiscal year ending December 31, 2025. This reward is to be presented to the founding officers, who are to retire for the purpose of rejuvenating the management structure of the Company, in promoting business innovation to achieve sustainable growth and increase corporate value while taking the perspectives of shareholders and investors into consideration, as part of strengthening our corporate governance system. As for the Medium-Term Management Plan target of a return on equity (ROE) of 30%, the Company will acquire additional treasury shares worth 1.0 billion yen as stated in “Notice Regarding Determination of Matters Concerning Acquisition of Treasury Shares” announced today, continuing to be conscious of ROE of 30%.

As for the fiscal year-end dividend for the fiscal year ending December 31, 2025, the forecast for the dividend of 14 yen announced on February 14, 2025 remains unchanged.

(Note) Financial results forecasts provided in this material have been prepared based on information available as of the date of this announcement. Actual financial results may differ from these forecasts owing to various factors in future.