Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

May 14, 2026

Consolidated Financial Results for the Three Months Ended March 31, 2026 (Under Japanese GAAP)

Company name : JAPAN Creative Platform Group Co., Ltd.
Listing : Tokyo Stock Exchange
Securities code : 7814
URL : http://www.jcpg.co.jp/
Representative : Ichiro Fujita, Representative Director and President
Inquiries : Tetsuya Nishi, Deputy General Manager of Management Dept.
Telephone : +81-3-5817-3061
Scheduled date to commence dividend payments : May 28, 2026
Preparation of supplementary material on financial results : Yes
Holding of financial results briefing : Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the three months ended March 31, 2026 (from January 1, 2026 to March 31, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		EBITDA*		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2026	24,273	11.9	1,038	(20.7)	1,982	28.6	1,880	5.8	1,377	(42.4)
March 31, 2025	21,696	10.9	1,309	(10.4)	1,541	0.1	1,777	(4.4)	2,389	132.2

(Note) Comprehensive income For the three months ended March 31, 2026: ¥1,439 million [(38.8)%]
For the three months ended March 31, 2025: ¥2,350 million [145.7%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
March 31, 2026	29.08	—
March 31, 2025	51.99	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Equity per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	93,403	26,526	22.4	441.37
December 31, 2025	85,058	21,283	24.4	437.98

(Reference) Equity
As of March 31, 2026: ¥20,948 million
As of December 31, 2025: ¥20,742 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	3.50	3.50	26.50	26.50	60.00
Fiscal year ending December 31, 2026	3.75				
Fiscal year ending December 31, 2026 (Forecast)		3.75	3.75	3.75	15.00

(Note) Revisions to the forecast of cash dividends most recently announced : None

3. Forecast of consolidated financial results for the year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		EBITDA*		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	95,000	9.2	2,400	(20.3)	3,600	12.5	6,600	24.0	2,000	(69.4)	42.23

(Note) Revisions to the forecast of consolidated financial results most recently announced : None

* EBITDA = Operating profit + Depreciation + Amortization of goodwill

***Notes**

(1) Significant changes in the scope of consolidation during the period : Yes

Newly included: 4 companies (West Management Inc., Rittaizokeikobo Co., Ltd., TRUST Co., Ltd., Shinwa Factory Co., Ltd.)
Excluded: 1 company (SHOFU Co., Ltd.)

(Note) For details, refer to "2. Quarterly Consolidated Financial Statements and Major Notes (3) Notes to the Quarterly Consolidated Financial Statements (Other Matters) (Significant Changes in the Scope of Consolidation During the Three Months Under Review)" on page 6 of the attachment.

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements : None

(3) 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

(4) Number of issued shares (common shares)

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

As of March 31, 2026	51,000,000 shares
As of December 31, 2025	51,000,000 shares

(ii) Number of treasury shares at the end of the period

As of March 31, 2026	3,537,865 shares
As of December 31, 2025	3,640,265 shares

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

Three months ended March 31, 2026	47,362,011 shares
Three months ended March 31, 2025	45,959,043 shares

***Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm** : Yes (voluntary)

***Information about proper usage of earnings forecasts, and other special matters**:

(Cautionary statement regarding forward-looking statements)

Performance outlooks and other forward-looking statements contained in this document are based on the information currently available to the Company as well as certain assumptions deemed reasonable by the Company and do not constitute any commitment by the Company to achieve them. Actual performance may differ significantly from forecasts due to a variety of factors. For the assumptions that form the basis of performance forecasts and precautions regarding the use of performance forecasts, refer to "1. Overview of Business Performance (3) Explanation of Forecasts of Consolidated Financial Results and Other Forward-Looking Information" on page 2 of the attachment.

○ Table of Contents for Attachments

1. Overview of Business Performance 2
(1) Overview of Operating Results for the Three Months Under Review 2
(2) Overview of Financial Position for the Three Months Under Review 2
(3) Explanation of Forecasts of Consolidated Financial Results and Other Forward-Looking Information 2
2. Quarterly Consolidated Financial Statements and Major Notes 3
(1) Quarterly Consolidated Balance Sheet 3
(2) Quarterly Consolidated Statement of Income and Quarterly Consolidated Statement of Comprehensive Income 4
Quarterly Consolidated Statement of Income 4
Three Months Ended March 31, 2025 and 2026 4
Quarterly Consolidated Statement of Comprehensive Income 5
Three Months Ended March 31, 2025 and 2026 5
(3) Notes to the Quarterly Consolidated Financial Statements 6
(Notes on Segment Information) 6
(Notes on Significant Changes in Shareholders' Equity) 6
(Notes on Going Concern Assumption) 6
(Notes on Quarterly Consolidated Statement of Cash Flows) 6
(Other Matters) 6

Independent Auditor's Interim Review Report on Quarterly Consolidated Financial Statements

1. Overview of Business Performance

(1) Overview of Operating Results for the Three Months Under Review

During the three months under review (January 1, 2026 to March 31, 2026), the Japanese economy remained on a gradual recovery trend. Under accommodative fiscal and monetary policies, capital investment continued to be supported by strong demand for AI- and digital transformation (DX)-related labor-saving and automation investment amid labor shortages, easing concerns over the impact of U.S. tariff policies on corporate earnings, and continued stable growth in corporate profits driven by price pass-through among non-manufacturing industries, which had lagged behind the manufacturing sector. In addition, although the number of inbound visitors declined due to political factors, inbound consumption remained firm, while continued improvements in the employment and income environment and a return to positive real wage growth supported a recovery in personal consumption. Meanwhile, although responses to changes in the global trade environment caused by stronger U.S. tariff policies have gradually spread, prolonged tensions in Ukraine and heightened tensions in the Middle East posed risks of rising global energy prices and soaring prices for petroleum-derived production goods. Together with turmoil in financial and capital markets, this had led to continued rising prices and an uncertain outlook.

The business environment for the Group remained harsh, with prices still at high levels for electricity and gas fuel as well as raw materials such as paper and ink. Close attention was also required regarding the impact of rising crude oil prices on raw material procurement. Meanwhile, demand from inbound tourism and service consumption recovered steadily, and corporate advertising efforts have continued to show signs of revitalization, with an increase in demand for promotional tools and services. Based on changes in the business environment and business strategy, the Group is dynamically concentrating its business assets in future growth areas to provide our customers with services of even greater added value. As of March 31, 2026, Shinwa Factory Co., Ltd., which has developed its display and paper fixture business based on its packaging business and specializes in paper packaging, promotional POP materials, and displays with an integrated structure spanning planning and design through mass production and delivery, joined the Group as a consolidated subsidiary. As a unique business entity capable of integrating everything from planning and proposals to manufacturing, production, and media distribution, the Group has worked to expand its Creative Service business domain.

This has resulted in net sales of ¥24,273 million for the three months under review (up 11.9% year-on-year). Operating profit was ¥1,038 million (down 20.7% year-on-year), and EBITDA, in which depreciation and amortization of goodwill are added to operating profit, was ¥1,880 million (up 5.8% year-on-year). Ordinary profit was ¥1,982 million (up 28.6% year-on-year), primarily due to the recording of subsidy income related to capital investment of ¥1,121 million, despite the recording of commission expenses related to finance of ¥90 million. Profit attributable to owners of parent was ¥1,377 million (down 42.4% year-on-year).

The Group’s business consists of a single segment and thus segment-specific data has been omitted.

(2) Overview of Financial Position for the Three Months Under Review

The financial position as of March 31, 2026 was as follows.

(Assets)

Total assets as of March 31, 2026 increased by ¥8,344 million from the end of the previous fiscal year to ¥93,403 million. This was primarily due to increases in cash and deposits; notes and accounts receivable - trade, and contract assets; merchandise and finished goods; short-term loans receivable and prepaid expenses classified as “Other” within current assets; buildings and structures; machinery, equipment and vehicles; goodwill; and long-term loans receivable and insurance funds classified as “Other” within investments and other assets; despite decreases in electronically recorded monetary claims - operating; construction in progress; and investment securities.

(Liabilities)

Liabilities as of March 31, 2026 increased by ¥3,102 million from the end of the previous fiscal year to ¥66,876 million. This was primarily due to increases in accounts payable - trade, short-term borrowings, income taxes payable, deposits received classified as “Other” within current liabilities, and long-term accounts payable - other classified as “Other” within non-current liabilities, despite decreases in accounts payable - other and advances received classified as “Other” within current liabilities, bonds payable, and long-term borrowings.

(Net Assets)

Net assets as of March 31, 2026 increased by ¥5,242 million from the end of the previous fiscal year to ¥26,526 million. This was primarily due to an increase in retained earnings from profit attributable to owners of parent and an increase in non-controlling interests following a third-party allotment of shares by a consolidated subsidiary that exceeded the decrease from dividend payments.

(3) Explanation of Forecasts of Consolidated Financial Results and Other Forward-Looking Information

The full-year forecast of consolidated financial results for the fiscal year ending December 31, 2026 has remained unchanged from that announced in the “Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (Under Japanese GAAP)” dated February 13, 2026.

2. Quarterly Consolidated Financial Statements and Major Notes

(1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	11,511	15,643
Notes and accounts receivable - trade, and contract assets	14,332	15,275
Electronically recorded monetary claims - operating	2,794	2,540
Merchandise and finished goods	2,173	2,430
Work in process	1,488	1,425
Raw materials and supplies	927	967
Other	2,666	3,264
Allowance for doubtful accounts	(252)	(261)
Total current assets	35,643	41,287
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,931	10,574
Machinery, equipment and vehicles, net	4,956	6,877
Land	17,499	17,434
Construction in progress	3,121	1,401
Other, net	545	604
Total property, plant and equipment	35,052	36,892
Intangible assets		
Goodwill	662	1,330
Other	934	926
Total intangible assets	1,597	2,257
Investments and other assets		
Investment securities	8,664	8,458
Deferred tax assets	1,109	1,135
Other	3,031	3,411
Allowance for doubtful accounts	(40)	(40)
Total investments and other assets	12,764	12,965
Total non-current assets	49,415	52,115
Total assets	85,058	93,403
Liabilities		
Current liabilities		
Accounts payable - trade	4,177	5,045
Short-term borrowings	23,000	25,000
Current portion of bonds payable	500	500
Current portion of long-term borrowings	4,300	4,300
Income taxes payable	344	502
Other	6,603	7,767
Total current liabilities	38,925	43,115
Non-current liabilities		
Bonds payable	3,749	3,499
Long-term borrowings	17,225	16,150
Deferred tax liabilities	1,473	1,443
Retirement benefit liability	47	113
Asset retirement obligations	251	223
Other	2,100	2,332
Total non-current liabilities	24,848	23,761
Total liabilities	63,774	66,876
Net assets		
Shareholders' equity		
Share capital	100	100
Capital surplus	4,870	4,833
Retained earnings	17,099	17,244
Treasury shares	(1,593)	(1,548)
Total shareholders' equity	20,477	20,629
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	269	321
Deferred gains or losses on hedges	(3)	(2)
Total accumulated other comprehensive income	265	318
Non-controlling interests	541	5,578
Total net assets	21,283	26,526
Total liabilities and net assets	85,058	93,403

(2) Quarterly Consolidated Statement of Income and Quarterly Consolidated Statement of Comprehensive Income

Quarterly Consolidated Statement of Income

Three Months Ended March 31, 2025 and 2026

(Millions of yen)

	Three months ended March 31, 2025	Three months ended March 31, 2026
Net sales	21,696	24,273
Cost of sales	14,792	16,677
Gross profit	6,903	7,596
Selling, general and administrative expenses	5,594	6,557
Operating profit	1,309	1,038
Non-operating income		
Interest income	3	9
Dividend income	2	2
Rental income from land and buildings	29	32
Subsidy income	—	1,121
Foreign exchange gains	158	1
Share of profit of entities accounted for using equity method	30	—
Gain on investments in silent partnerships	239	—
Other	96	116
Total non-operating income	559	1,283
Non-operating expenses		
Interest expenses	92	168
Bond issuance costs	73	—
Commission expenses	120	90
Rental costs	25	34
Provision of allowance for doubtful accounts	—	25
Share of loss of entities accounted for using equity method	—	9
Other	16	13
Total non-operating expenses	328	340
Ordinary profit	1,541	1,982
Extraordinary income		
Gain on sale of non-current assets	1,448	100
Gain on sale of investment securities	—	16
Surrender value of insurance policies	0	—
Other	0	0
Total extraordinary income	1,448	117
Extraordinary losses		
Loss on sale of non-current assets	1	15
Loss on retirement of non-current assets	30	5
Loss on sale of investment securities	—	40
Loss on retirement of inventories	49	—
Business restructuring expenses	30	—
Other	0	—
Total extraordinary losses	110	60
Profit before income taxes	2,878	2,039
Income taxes - current	523	485
Income taxes - deferred	(50)	168
Total income taxes	473	653
Profit	2,404	1,385
Profit attributable to non-controlling interests	15	7
Profit attributable to owners of parent	2,389	1,377

Quarterly Consolidated Statement of Comprehensive Income

Three Months Ended March 31, 2025 and 2026

(Millions of yen)

	Three months ended March 31, 2025	Three months ended March 31, 2026
Profit	2,404	1,385
Other comprehensive income		
Valuation difference on available-for-sale securities	(51)	53
Deferred gains or losses on hedges	(2)	0
Share of other comprehensive income of entities accounted for using equity method	0	0
Total other comprehensive income	(54)	54
Comprehensive income	2,350	1,439
Comprehensive income attributable to		
Owners of parent	2,335	1,430
Non-controlling interests	15	9

(3) Notes to the Quarterly Consolidated Financial Statements

(Notes on Segment Information)

Segment Information

I. Three months ended March 31, 2025 (from January 1, 2025 to March 31, 2025)

The Group has a single segment, the Creative Service business, and thus segment data has been omitted.

II. Three months ended March 31, 2026 (from January 1, 2026 to March 31, 2026)

The Group has a single segment, the Creative Service business, and thus segment data has been omitted.

(Notes on Significant Changes in Shareholders' Equity)

Not applicable.

(Notes on Going Concern Assumption)

Not applicable.

(Notes on Quarterly Consolidated Statement of Cash Flows)

The quarterly consolidated statement of cash flows for the three months under review has not been prepared. The amounts of depreciation (including amortization of intangible assets excluding goodwill) and amortization of goodwill for the three months ended March 31, 2025 and 2026 are as follows.

(Millions of yen)

	Three months ended March 31, 2025	Three months ended March 31, 2026
Depreciation	450	763
Amortization of goodwill	38	94

(Other Matters)

(Significant Changes in the Scope of Consolidation During the Three Months Under Review)

During the three months under review, Shinwa Factory Co., Ltd. was made a subsidiary through the acquisition of its shares and subscription to a third-party allotment of shares, and has been included within the scope of consolidation. In addition, TRUST Co., Ltd., which had been a non-consolidated subsidiary accounted for using the equity method, and West Management Inc. and Rittaizokeikobo Co., Ltd., which had been non-consolidated subsidiaries not accounted for using the equity method, were included in the scope of consolidation due to their increased importance. TRUST Co., Ltd. was accordingly excluded from the scope of the equity method. Meanwhile, SHOFU Co., Ltd., a consolidated subsidiary that changed its trade name from MPB Co., Ltd. on December 3, 2025, was excluded from the scope of consolidation due to decreased importance.

Independent Auditor's Interim Review Report on Quarterly Consolidated Financial Statements
(English Translation*)

May 14,2026

To the Board of Directors of JAPAN Creative Platform Group Co., Ltd.

PricewaterhouseCoopers Japan LLC
Tokyo office

Yoshiyuki Ohashi, CPA
Designated limited liability Partner
Engagement Partner

Shinichi Shimabukuro, CPA
Designated limited liability Partner
Engagement Partner

Auditor's Conclusion

We have reviewed the quarterly consolidated financial statements of JAPAN Creative Platform Group Co., Ltd. (the "Company") and its consolidated subsidiaries (collectively referred to as the "Group"), provided in the materials attached to the Consolidated Financial Results, which comprise the quarterly consolidated balance sheet, quarterly consolidated statements of income, quarterly consolidated statements of comprehensive income, and notes to the quarterly consolidated financial statements, for the first quarter from 2026/1/1 to 2026/3/31 and the three-month period from 2026/1/1 to 2026/3/31 of the consolidated fiscal year from 2026/1/1 to 2026/12/31.

Based on our interim review, nothing has come to our attention that causes us to believe that the quarterly consolidated financial statements are not prepared, in all material respects, in accordance with Article 4, Paragraph 1 of Standards for Preparation of Quarterly Financial Statements, etc. of Tokyo Stock Exchange, Inc. (the "Standards") and accounting standards generally accepted in Japan for quarterly financial statements (under the provision of Article 4, Paragraph 2 of the Standards).

Basis for Auditor's Conclusion

We conducted our review in accordance with interim review standards generally accepted in Japan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Interim Review of the Quarterly Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to audits of financial statements of public interest entities in Japan, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that we have obtained the evidence to provide a basis for our conclusion.

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Responsibilities of Management and the Audit & Supervisory Committee for the Quarterly Consolidated Financial Statements

Management is responsible for the preparation of the quarterly consolidated financial statements in accordance with Article 4, Paragraph 1 of the Standards and accounting standards generally accepted in Japan for quarterly financial statements (under the provision of Article 4, Paragraph 2 of the Standards), and for such internal control as management determines is necessary to enable the preparation of the quarterly consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the quarterly consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern and disclosing, as applicable, matters related to going concern in accordance with Article 4, Paragraph 1 of the Standards and accounting standards generally accepted in Japan for quarterly financial statements (under the provision of Article 4, Paragraph 2 of the Standards).

The Audit & Supervisory Committee are responsible for overseeing the directors' execution of their duties in designing and operating the Group's financial reporting process.

Auditor's Responsibilities for the Interim Review of the Quarterly Consolidated Financial Statements

Our objective is to express a conclusion on these quarterly consolidated financial statements in our independent auditor's interim review report based on our review.

As part of a review in accordance with interim review standards generally accepted in Japan, we exercise professional judgment and maintain professional skepticism throughout the interim review. We also:

- Make inquiries, primarily of management and persons responsible for financial and accounting matters, and apply analytical and other interim review procedures. A review is substantially less in scope than an audit conducted in accordance with auditing standards generally accepted in Japan.
- Conclude on whether anything has come to our attention that causes us to believe that matters related to going concern are not prepared in the quarterly consolidated financial statements in accordance with Article 4, Paragraph 1 of the Standards and accounting standards generally accepted in Japan for quarterly financial statements (under the provision of Article 4, Paragraph 2 of the Standards), based on the evidence obtained, if, in the auditor's judgment, there exists a material uncertainty related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's interim review report to the related disclosures in the quarterly consolidated financial statements or, if such disclosures are inadequate, to express a qualified or adverse conclusion. Our conclusions are based on the evidence obtained up to the date of our auditor's interim review report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate whether anything has come to our attention that causes us to believe that the presentation and disclosures of the quarterly consolidated financial statements are not prepared in accordance with Article 4, Paragraph 1 of the Standards and accounting standards generally accepted in Japan for quarterly financial statements (under the provision of Article 4, Paragraph 2 of the Standards).
- Obtain evidence regarding the financial information of the Group as a basis for expressing a conclusion on the quarterly consolidated financial statements. We are responsible for the direction, supervision and review of the interim review of the quarterly consolidated financial statements. We remain solely responsible for our review conclusion.

We communicate with the Audit & Supervisory Committee regarding, among other matters, the planned scope and timing of the interim review and significant review findings.

We also provide the Audit & Supervisory Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied to reduce threats to an acceptable level.

Interest required to be disclosed by the Certified Public Accountants Act of Japan

Our firm and its designated engagement partners do not have any interest in the Group which is required to be disclosed pursuant to the provisions of the Certified Public Accountants Act of Japan.

* Notes to the Readers of Independent Auditor's Interim Review Report
This is an English translation of the Independent Auditor's Interim Review Report for the conveniences of the reader. The original was prepared in Japanese. All possible care has been taken to ensure that the translation is an accurate representation of the original, however, in all matters of interpretation of information, views or opinions, the original language version of the report takes precedence over the translated version.

(Notes) 1. The original of the Independent Auditor's Interim Review Report above is kept separately by the Company (the company of the Consolidated Financial Results).
2. XBRL data and HTML data are not included in the scope of the interim review.