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November 6, 2026

Non-consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: CELSYS, Inc.
Listing: TSE
Securities code: 3663
URL: https://www.celsys.com
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Scheduled date of commencing dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Non-consolidated financial results for the nine months ended September 30, 2026 (from January 1, 2026 to September 30, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	8,068	15.5	3,092	38.3	3,116	40.0	2,123	56.1
September 30, 2025	6,987	–	2,236	–	2,226	–	1,360	–

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	71.60	71.49
September 30, 2025	44.50	44.43

(Note) The financial results for the fiscal year ended December 31, 2024 have been disclosed on a consolidated basis. However, beginning with the three months ended March 31, 2025, the financial results are disclosed on a non-consolidated basis. Accordingly, the year-on-year percentage changes for the nine months ended September 30, 2025 are not presented.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	9,283	5,705	60.9
December 31, 2025	7,910	4,334	54.0

Reference: Equity
As of September 30, 2026: ¥5,652 million
As of December 31, 2025: ¥4,273 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	–	22.00	–	14.00	36.00
Fiscal year ending December 31, 2026	–	20.00			
Fiscal year ending December 31, 2026 (Forecast)				32.00	52.00

Notes: 1. Revision to the forecast for dividends announced most recently: None
2. The second quarter-end dividend for the fiscal year ended December 31, 2025 includes a commemorative dividend of 10 yen per share for listing on the Prime Market of the Tokyo Stock Exchange.
3. The year-end dividend for the fiscal year ending December 31, 2026 (forecast) includes a commemorative dividend of 10 yen per share for celebrating the 35th anniversary of the Company.

3. Non-consolidated financial results forecast for the fiscal 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		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	10,810	14.1	4,000	34.8	4,000	36.3	2,670	58.8	90.02

Note: Revision to the financial results forecast announced most recently: None

*** Notes**

(1) Adoption of accounting methods specific to the preparation of quarterly non-consolidated financial statements: Yes

(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 reasons other than (i) above: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(3) Number of issued shares (common shares)

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

As of September 30, 2026	32,771,180 shares
As of December 31, 2025	36,271,180 shares

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

As of September 30, 2026	3,087,410 shares
As of December 31, 2025	6,639,764 shares

(iii) Average number of shares outstanding during the period

Nine months ended September 30, 2026	29,657,128 shares
Nine months ended September 30, 2025	30,564,252 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit corporation: None

* Proper use of earnings forecasts, and other special matters

Financial results forecasts and other forward-looking statements provided in these materials are based on information available to the Company and certain other assumptions deemed reasonable as of the date of publication of this document, and do not represent any guarantee that the Company will achieve these results. Actual financial results and other aspects of business performance may differ significantly from these forecasts owing to various factors. Please refer to “1. Qualitative Information on Quarterly Financial Results (3) Explanation of non-consolidated financial results forecast and other forward-looking information” on page 4 of the attached materials for conditions forming the basis for financial results forecasts, notes regarding the use of financial results forecasts, and other information.

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1. Qualitative Information on Quarterly Financial Results

(1) Explanation of operating results

The Company operates a business that develops and provides services and platforms in the globally expanding creator economy market. To achieve further growth, we have formulated our "Medium-Term Management Plan 2025-2027." Under this Medium-Term Management Plan, we have set forth our vision as "Creating a More Passionate World." Through providing services that support the "CREATOR JOURNEY"—the path through which creators produce works and audiences enjoy them in the creator economy market—we strive to create "a world that is more vibrant when everyone's passions are connected." As part of this Medium-Term Management Plan, we have designated a return on equity (ROE) of 30% or higher during the period as an important KPI.

The Company operates its business in two fields: the "Creator Support field," which focuses on development and sales of CLIP STUDIO PAINT, an application product for producing illustration, comic, webtoon, and animation; and the "Creator Platform field," which consists of e-book Solution, a new platform service that is under planning and development to support monetization by creators, and new services to strengthen the user community.

While continuing to further enhance the profitability of "CLIP STUDIO PAINT" mainly for its subscription model, the Company will expand its business domain to encompass the entire creator economy market. By leveraging the trust earned from creators and strengths built through "CLIP STUDIO PAINT," as well as its accumulated assets, the Company aims to develop and provide new services in the Creator Platform field, establishing a new core pillar of its revenue.

In the fiscal year under review, we continued to prioritize management focused on CLIP STUDIO PAINT, our made-in-Japan, subscription model-based creative application for creators, which is globally recognized, make strategic development investment, and strive to enhance corporate value.

Our operating results for the second fiscal year of the Medium-Term Management Plan 2025-2027 progressed well in line with the plan. Our business progressed strongly, with CLIP STUDIO PAINT at the core, and we recorded new highs in our major KPIs, such as monthly and quarterly net sales and operating profit. We have established a foundation for sustainable growth and achieved management with an awareness of financial soundness.

As a result, for the nine months under review, the Company's net sales amounted to ¥8,068,569 thousand (up 15.5% year-on-year), operating profit amounted to ¥3,092,173 thousand (up 38.3% year-on-year), and the operating margin was 38.3% (up 6.3 percentage points year-on-year). Operating profit for the nine months under review also exceeded the full-year operating profit for the previous fiscal year (¥2,967,854 thousand). Ordinary profit amounted to ¥3,116,433 thousand (up 40.0% year-on-year) due to factors such as recording of ¥26,501 thousand in dividend income and ¥12,899 thousand in interest income as non-operating income, while ¥15,393 thousand in foreign exchange losses was recorded as non-operating expenses. Profit amounted to ¥2,123,690 thousand (up 56.1% year-on-year) due to the recording of ¥992,743 thousand in income taxes. In addition, the progress rates on the revised full-year financial results forecasts announced on July 31, 2026 are 74.6% for net sales and 77.3% for operating profit.

The Company emphasizes increasing capital efficiency and enhancing shareholder returns, and carried out the cancellation of 1,500,000 shares of treasury shares (4.14% of total number of issued shares before cancellation) on March 16, 2026 and the cancellation of 2,000,000 shares of treasury shares (5.75% of total number of issued shares before cancellation) on September 1, 2026.

In addition, for the fiscal year ending December 31, 2026, as disclosed in the "Notice Regarding Revision to Interim Dividends Forecasts (Increased Dividends)" on June 5, 2026, the "Notice Regarding Revision to Dividends Forecasts (Dividend Increase for the 35th Anniversary Commemorative Dividend)" on July 7, 2026, and the "Notice Regarding Revision to Dividends Forecasts (Increased Dividends)" on August 7, 2026, the Company has paid an interim dividend of ¥20 per share and plans to pay a year-end dividend of ¥32 per share, for a total annual dividend of ¥52 per share. This reflects increases of ¥2 in the interim dividend and ¥2 in the ordinary year-end dividend from the initial forecasts, plus a commemorative dividend of ¥10 for the 35th anniversary of the Company, and is expected to represent an increase of ¥14 from the initial forecast and ¥16 from the previous fiscal year's results. Accordingly, the payout ratio based on the latest full-year financial results forecast is expected to be 57%.

Going forward, the Company will continue to implement more flexible capital policies and shareholder return measures by further enhancing capital efficiency over the medium to long term and through dividends and other measures in line with the business environment. With regard to dividends, the Company will continue to strive to increase dividends, taking into consideration the target of achieving ROE of 30% or higher.

<Creator Support field>

The Creator Support field provides services related to content production worldwide through CLIP STUDIO PAINT, the illustration, comic, webtoon and animation app, which supports the creative activities of creators active in the graphics industry. Cumulative shipments of CLIP STUDIO PAINT, the Company's core service, reached a total of 70 million units by September 2026 (up 26.5% year-on-year). In addition, the subscription Annual Recurring Revenue (ARR) of the same application was ¥6.7 billion in September 2026 (up 31.8% year-on-year), recording a new high. The monthly churn rate of CLIP STUDIO PAINT subscription contracts was 5.2% at the end of September 2026. This was a temporary increase resulting from the expiration of the contract period of 12-month subscription licenses sold in the new user acquisition campaign conducted in September of the previous year. The churn rate is expected to return to its normal level in the 4% range from October onward.

For the provision of a license to use CLIP STUDIO PAINT via a subscription model, which is the Company's focus, subscription plans may lower the barriers to using the application by offering it at a low initial price, but the short-term profitability is limited compared with the one-time purchase versions. That being said, the aim of increasing subscription model contracts will continue, as stable earnings in the medium to long term are expected to be generated with continued use.

CLIP STUDIO PAINT is offered in 11 languages, and more than 80% of its shipments are non-Japanese versions for overseas markets. To further increase sales and the number of users, the Company will continue to strengthen marketing efforts not only for the English-, Korean-, German-, and French-speaking areas, but also for high growth potential emerging countries in Southeast Asia and the Central and South American region, and will also continue to support mainstream payment options in each country, thereby seeking to maximize prospective customers. Furthermore, as measures aimed at young and light users, the Company has expanded functionality and enhanced marketing efforts for tablets and other mobile devices. As a result, subscription contracts for Android devices have significantly increased recently, driving our growth.

In the nine months ended September 30, 2026, we made a major update of CLIP STUDIO PAINT in March 2026, with the aim of boosting both sales and the number of users of CLIP STUDIO PAINT as well as increasing the number of subscription contracts, and Version 5.0 was released.

Version 5.0, which was released globally, received a strong response and achieved sales results that significantly exceeded the initial plan for both subscription contracts and sales of the one-time purchase version. The Company continues sales to users of the one-time purchase model and has implemented an offering model under which those users are required to sign an additional subscription contract or buy the new version on special offer to make use of all the latest functions available in Version 5.0 or later. This offering model has led to sales of the one-time purchase version due to higher demand among users of the one-time purchase model of old versions for preferential version upgrades, which also has contributed to revenue. In conjunction with the major version update, the Company also revised the price of the one-time purchase version with the aim of improving profitability and ensuring the continued provision of services, implementing an average price increase of 10%. The price will be revised to match the increased value of services with the regular release of major updates in the future.

For the one-time purchase version, regular sales promotion campaigns were also conducted and the sales remained strong due to higher demand than initially expected. However, the sales promotion campaign held every September was moved to October this year, and sales results for September do not include sales from that promotion campaign. The sales promotion campaign conducted in October achieved solid results, and tool sales in October are expected to increase.

<Creator Platform field>

In the Creator Platform field, the Company develops, provides, and operates a service platform that can serve as a new place for creators' activities by leveraging the trust and strengths cultivated with CLIP STUDIO PAINT, as well as the assets accumulated through its distribution solutions, and aims to stimulate creative activities and expand its business in the creator economy market and in broader fields beyond content production.

In the nine months ended September 30, 2026, the Company continued its planning and development efforts to release new services that will provide creators with "A place for creators' activities" in 2026 or later, while conducting research on the ecosystem, global industry trends, and service models in the creator economy market.

In addition, the Company continued to operate its existing community services that support the use of CLIP STUDIO PAINT, while implementing continuous functional improvements to enhance user retention among subscription users. The Company also worked to increase the number of users of its platform services through initiatives such as operating Mochikomi online, a service that supports matching aspiring manga artists and manga editors seeking new talent, as well as implementing functional updates. Many creators have already made their debut through Mochikomi online, and the Company will utilize this track record and know-how

for the new platform currently under development.
The number of users worldwide of the Company's creator platform services exceeded 13 million (up 25.2% year-on-year).

(2) Explanation of financial position

Total assets at the end of the third quarter under review amounted to ¥9,283,819 thousand, up ¥1,373,539 thousand from the end of the previous fiscal year. The main factors include decreases of ¥173,981 thousand in prepaid expenses, ¥101,248 thousand in accounts receivable - other, ¥24,527 thousand in raw materials and supplies, and ¥10,812 thousand in tools, furniture and fixtures, and increases of ¥1,182,477 thousand in cash and deposits, ¥241,026 thousand in software in progress, ¥190,004 thousand in investment securities, ¥35,013 thousand in software, and ¥22,537 thousand in accounts receivable - trade.

Liabilities at the end of the third quarter under review amounted to ¥3,577,947 thousand, up ¥1,681 thousand from the end of the previous fiscal year. The main factors include decreases of ¥775,812 thousand in provision for retirement benefits for directors (and other officers), ¥27,841 thousand in accounts payable - trade, ¥22,431 thousand in accrued expenses, and ¥9,806 thousand in accounts payable - other, and increases of ¥389,105 thousand in advances received, ¥183,435 thousand in income taxes payable, ¥158,632 thousand in long-term accounts payable - other, ¥78,605 thousand in provision for bonuses, and ¥35,219 thousand in provision for retirement benefits.

Net assets at the end of the third quarter under review amounted to ¥5,705,871 thousand, up ¥1,371,857 thousand from the end of the previous fiscal year. The main factors include a decrease of ¥3,554,911 thousand in other capital surplus and treasury shares due to the cancellation of treasury shares, and increases of ¥1,115,475 thousand in retained earnings and ¥190,004 thousand in valuation difference on available-for-sale securities. The equity-to-asset ratio was 60.9%.

(3) Explanation of non-consolidated financial results forecast and other forward-looking information

The full-year financial results forecasts for the fiscal year ending December 31, 2026, which were revised upward as disclosed in the "Notice Regarding Revision to Full-Year Financial Results Forecasts for the Fiscal Year Ending December 31, 2026" announced on July 31, 2026, remain unchanged, as sales of the Company's core service, CLIP STUDIO PAINT, are expected to remain stable, mainly under the subscription model, and expansion efforts in emerging countries and measures aimed at mobile users are steadily yielding results. This also reflects the recent trends in net sales.

In the Medium-Term Management Plan, the Company has set a target of ROE of 30% or higher. If performance for the rest of the fiscal year under review progresses as planned, ROE for the full fiscal year is expected to be 50% or higher.

In addition, the targets for net sales and operating profit set for the fiscal year ending December 31, 2027, the final fiscal year of the "Medium-Term Management Plan 2025-2027," which is currently underway, are expected to be achieved in the fiscal year ending December 31, 2026, one year earlier than scheduled. In light of this, the Company plans to review its financial results targets for the fiscal year ending December 31, 2027 going forward.

Even in an environment where AI is becoming increasingly widespread, the Company has established a business structure that provides unique value, such as the joy and sense of accomplishment that creators gain from creating works themselves.

The main users of CLIP STUDIO PAINT, the Company's core service, are creators, mainly hobbyists and highly skilled amateurs. These users continue to use the Company's service for the value of the "creative experience," which cannot be replaced by AI and includes the joy of creating by themselves, skill improvement, and empathy within the community. Even in an environment where the use of AI is expanding, both sales and the number of users of CLIP STUDIO PAINT have continued to grow. The Company will continue to promote the use of AI in its business, while providing value that cannot be replaced by AI, and will aim to achieve sustainable business growth.

In the Company's overseas operations, sales of CLIP STUDIO PAINT are settled in currencies other than Japanese yen, and server usage fees and advertising expenses are also invoiced in foreign currencies. As such, fluctuations in sales and expenses tend to offset each other. Consequently, the impact of exchange rate fluctuations on profit is considered to be minor, and there is no significant impact on the full-year financial

results forecast. Additionally, the Company's international transactions are conducted in a variety of currencies, including not only the U.S. dollar but also the euro, Korean won, and others. Therefore, fluctuations in any single currency do not have a significant impact on the full-year financial results forecast.

2. Quarterly Non-consolidated Financial Statements and Major Notes

(1) Quarterly non-consolidated balance sheet

(Unit: thousands of yen)

	Previous fiscal year (December 31, 2025)	Nine months under review (September 30, 2026)
Assets		
Current assets		
Cash and deposits	4,086,301	5,268,778
Accounts receivable - trade	366,130	388,668
Finished goods	13,604	12,776
Raw materials and supplies	96,983	72,455
Accounts receivable - other	458,341	357,092
Prepaid expenses	338,334	164,352
Allowance for doubtful accounts	(93,499)	(94,094)
Total current assets	5,266,196	6,170,030
Non-current assets		
Property, plant and equipment		
Buildings	187,599	199,549
Accumulated depreciation	(102,273)	(112,915)
Buildings (net)	85,326	86,633
Tools, furniture and fixtures	308,660	305,664
Accumulated depreciation	(243,993)	(251,810)
Tools, furniture and fixtures (net)	64,667	53,854
Total property, plant and equipment	149,993	140,487
Intangible assets		
Patent right	33,423	28,979
Trademark right	33,613	30,417
Software	918,689	953,703
Software in progress	276,369	517,395
Other	18,878	35,209
Total intangible assets	1,280,974	1,565,706
Investments and other assets		
Investment securities	567,648	757,652
Shares of subsidiaries and associates	10,056	10,056
Leasehold and guarantee deposits	133,364	137,838
Deferred tax assets	502,046	502,046
Total investments and other assets	1,213,115	1,407,594
Total non-current assets	2,644,083	3,113,788
Total assets	7,910,280	9,283,819

(Unit: thousands of yen)

	Previous fiscal year (December 31, 2025)	Nine months under review (September 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	131,152	103,311
Accounts payable - other	156,573	146,766
Advances received	1,328,647	1,717,753
Accrued expenses	76,029	53,597
Income taxes payable	455,956	639,392
Provision for bonuses	70,499	149,104
Other	213,973	206,548
Total current liabilities	2,432,831	3,016,473
Non-current liabilities		
Provision for retirement benefits for directors (and other officers)	775,812	–
Provision for retirement benefits	335,924	371,144
Long-term accounts payable - other	31,698	190,330
Total non-current liabilities	1,143,434	561,474
Total liabilities	3,576,266	3,577,947
Net assets		
Shareholders' equity		
Share capital	10,000	10,000
Capital surplus		
Legal capital surplus	2,500	2,500
Other capital surplus	6,403,039	2,921,465
Total capital surplus	6,405,539	2,923,965
Retained earnings		
Other retained earnings		
Retained earnings brought forward	4,380,687	5,496,162
Total retained earnings	4,380,687	5,496,162
Treasury shares	(6,644,237)	(3,089,326)
Total shareholders' equity	4,151,989	5,340,802
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	121,704	311,709
Total valuation and translation adjustments	121,704	311,709
Share acquisition rights	60,320	53,360
Total net assets	4,334,014	5,705,871
Total liabilities and net assets	7,910,280	9,283,819

(2) Quarterly non-consolidated statements of income
Nine months ended September 30, 2026

(Unit: thousands of yen)

	Previous nine months under review (from January 1, 2025 to September 30, 2025)	Nine months under review (from January 1, 2026 to September 30, 2026)
Net sales	6,987,959	8,068,569
Cost of sales	2,788,705	2,565,295
Gross profit	4,199,254	5,503,274
Selling, general and administrative expenses	1,963,226	2,411,101
Operating profit	2,236,027	3,092,173
Non-operating income		
Interest income	7,401	12,899
Dividend income	21,283	26,501
Other	999	253
Total non-operating income	29,683	39,653
Non-operating expenses		
Commission expenses	13,091	–
Foreign exchange losses	25,553	15,393
Other	364	–
Total non-operating expenses	39,009	15,393
Ordinary profit	2,226,701	3,116,433
Extraordinary income		
Gain on extinguishment of tie-in shares	153,875	–
Other	37,460	–
Total extraordinary income	191,335	–
Extraordinary losses		
Loss on valuation of investment securities	480,307	–
Other	–	0
Total extraordinary losses	480,307	0
Profit before income taxes	1,937,730	3,116,433
Income taxes - current	577,548	992,743
Profit	1,360,181	2,123,690

(3) Notes to quarterly non-consolidated financial statements

(Note on entity's ability to continue as going concern)

Not applicable.

(Notes in case of significant changes in shareholders' equity)

(Cancellation and disposal of treasury shares)

The Company resolved to cancel treasury shares by written resolution in lieu of a resolution of the Board of Directors, as provided for in Article 370 of the Companies Act and Article 27 of the Company's Articles of Incorporation, dated March 6, 2026. Based on the provisions of Article 178 of the Companies Act, the Company carried out the cancellation of 1,500,000 shares of treasury shares on March 16, 2026. In addition, the Company disposed of 37,800 shares of treasury shares as part of compensation for granting restricted stock to Directors of the Company upon the resolution of the Board of Directors meeting held on March 30, 2026.

Furthermore, the Company resolved to cancel treasury shares by written resolution in lieu of a resolution of the Board of Directors, as provided for in Article 370 of the Companies Act and Article 27 of the Company's Articles of Incorporation, dated August 14, 2026. Based on the provisions of Article 178 of the Companies Act, the Company carried out the cancellation of 2,000,000 shares of treasury shares on September 1, 2026.

As a result, treasury shares decreased by ¥3,554,911 thousand including the increase due to the purchase of shares less than one unit during the nine months under review, and treasury shares amounted to ¥3,089,326 thousand at the end of the third quarter under review.

(Adoption of accounting methods specific to the preparation of quarterly non-consolidated financial statements)

Calculation of tax expenses

The Company calculates tax expenses by multiplying profit before income taxes by a reasonably estimated effective tax rate for profit before income taxes for the fiscal year under review after the application of tax effect accounting.

(Additional information)

(Change in presentation method)

(Quarterly non-consolidated balance sheet)

"Long-term accounts payable - other," which was previously included in "Other" under "Non-current liabilities," has been presented separately beginning with the first quarter of the current fiscal year because its monetary significance has increased.

To reflect this change in presentation method, the non-consolidated financial statements for the previous fiscal year have been reclassified.

As a result, in the non-consolidated balance sheet for the previous fiscal year, ¥31,698 thousand in "Other" under "Non-current liabilities" has been reclassified as ¥31,698 thousand in "Long-term accounts payable - other."

(Segment information, etc.)

[Segment information]

Segment information is omitted as the Company operates a single reportable segment.

(Notes to quarterly non-consolidated cash flow statements)

The Company has not prepared the quarterly non-consolidated cash flow statements for the nine months ended September 30, 2026. Depreciation (including amortization related to intangible assets) for the nine months ended September 30, 2025 and 2026 is as follows.

	Previous nine months under review (from January 1, 2025 to September 30, 2025)	Nine months under review (from January 1, 2026 to September 30, 2026)
Depreciation	¥514,189 thousand	¥520,980 thousand

(Significant subsequent events)

Not applicable.