Consolidated Financial Results for the nine months ended September 30, 2026 [Japanese GAAP]

November 11, 2026

Company name:	Cyberlinks Co., Ltd.
Listing:	The Standard Market of the Tokyo Stock Exchange
Code number:	3683
URL:	https://www.cyber-l.co.jp/
Representative:	Naoki Higashi, President
Contact:	Takayuki Torii, Director, General Administration Manager
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Scheduled date of dividend payment	-
Preparation of supplementary materials for quarterly financial results:	Yes
Holding of quarterly financial results meeting:	Not scheduled

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Nine Months Ended September 30, 2026（January 1, 2026 to September 30, 2026）

(1) Consolidated Operating Results (cumulative)

(Percentages indicate rates of year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	14,415	9.9	1,629	22.0	1,620	21.4	1,071	19.7
September 30, 2025	13,113	14.4	1,334	81.6	1,334	79.8	895	101.0

(Note) Comprehensive income: For the nine months ended September 30, 2026: ¥1,071 million (up 19.7% year on year)
For the nine months ended September 30, 2025: ¥895 million (up 101.0% year on year)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	96.29	94.71
September 30, 2025	80.42	78.99

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of September 30, 2026	14,863	10,045	66.8
As of December 31, 2025	15,791	9,143	57.1

(Reference) Shareholders' equity: As of September 30, 2026: ¥9,926 million
As of December 31, 2025: ¥9,024 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	—	0.00	—	30.00	30.00
Fiscal year ending December 31, 2026	—	0.00	—		
December 31, 2026 (Forecast)				35.00	35.00

(Note) Changes in dividend forecast from the most recent announcement: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2026 (January 1, 2026 to December 31, 2026)

(Percentages indicate rates of year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full-year	19,238	6.1	1,909	3.4	1,900	2.3	1,308	0.3	118.09

(Note) Changes in financial results forecast from the most recent announcement: None

Notes:
(1) Significant changes in the scope of consolidation during the period: None

(2) Application of special accounting treatment in preparing the quarterly financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and retrospective restatement
1) Changes in accounting policies due to the revision of accounting standards: None
2) Changes in accounting policies other than 1): None
3) Changes in accounting estimates: None
4) Retrospective restatement: None

(4) Total number of issued shares (common stock)
1) Total number of issued shares at the end of the period (including treasury shares):
September 30, 2026: 11,581,123 shares
December 31, 2025: 11,412,309 shares

2) Total number of treasury shares at the end of the period:
September 30, 2026: 336,859 shares
December 31, 2025: 336,482 shares

3) Average number of shares outstanding during the period:
Nine months ended September 30, 2026: 11,131,736 shares
Nine months ended September 30, 2025: 11,137,032 shares

* Review of the attached quarterly consolidated financial statements by certified public accountants or auditing firms
: None

* Explanation of the proper use of financial results forecast and other notes

Disclaimer regarding forward-looking statements
The forward-looking statements, including financial results forecasts, contained in this document are based on information currently available to the Company and on certain assumptions deemed to be reasonable.

Quarterly Consolidated Financial Statements and Primary Notes

(1) Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	2,141	2,649
Notes receivable–trade, accounts receivable–trade, and contract assets	4,678	3,347
Electronically recorded monetary claims - operating	60	25
Lease receivables and investments in leases	400	467
Merchandise	277	257
Work in process	415	219
Raw materials and supplies	22	25
Other	470	506
Allowance for doubtful accounts	(0)	(0)
Total current assets	8,467	7,498
Non-current assets		
Property, plant and equipment		
Buildings and structures	2,781	2,918
Accumulated depreciation	(1,771)	(1,846)
Buildings and structures, net	1,009	1,072
Land	2,102	2,102
Other	2,976	3,289
Accumulated depreciation	(2,336)	(2,518)
Other, net	640	770
Total property, plant and equipment	3,752	3,945
Intangible assets		
Goodwill	455	312
Other	1,946	1,884
Total intangible assets	2,401	2,196
Investments and other assets	1,169	1,222
Total non-current assets	7,323	7,364
Total assets	15,791	14,863

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,050	696
Short-term borrowings	1,850	—
Current portion of long-term borrowings	368	454
Income taxes payable	423	316
Provision for bonuses	87	335
Provision for loss on order received	6	11
Other	1,398	1,522
Total current liabilities	5,185	3,336
Non-current liabilities		
Long-term borrowings	1,345	1,360
Asset retirement obligations	74	74
Other	43	45
Total non-current liabilities	1,462	1,481
Total liabilities	6,648	4,817
Net assets		
Shareholders' equity		
Share capital	895	976
Capital surplus	2,194	2,275
Retained earnings	6,402	7,142
Treasury shares	(467)	(467)
Total shareholders' equity	9,024	9,926
Share acquisition rights	118	118
Total net assets	9,143	10,045
Total liabilities and net assets	15,791	14,863

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

Consolidated Statement of Income

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Net sales	13,113	14,415
Cost of sales	8,796	9,643
Gross profit	4,316	4,772
Selling, general and administrative expenses	2,981	3,143
Operating profit	1,334	1,629
Non-operating income		
Interest income	1	2
Rental income from real estate	10	10
Subsidies for shop renovation etc.	—	7
Other	11	14
Total non-operating income	24	35
Non-operating expenses		
Interest expenses	18	21
Depreciation	—	11
Other	6	11
Total non-operating expenses	25	44
Ordinary profit	1,334	1,620
Extraordinary income		
Gain on sale of non-current assets	0	—
Total extraordinary income	0	—
Extraordinary losses		
Loss on retirement of non-current assets	5	1
Total extraordinary losses	5	1
Profit before income taxes	1,329	1,618
Income taxes - current	538	607
Income taxes - deferred	(105)	(60)
Total income taxes	433	546
Profit	895	1,071
Profit attributable to owners of parent	895	1,071

Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Profit	895	1,071
Comprehensive income	895	1,071
(Breakdown)		
Comprehensive income attributable to owners of parent	895	1,071

(3) Notes to quarterly financial statements

(Application of special accounting treatment in preparing the quarterly financial statements)

None to be reported.

(Notes to segment information, etc.)

Nine Months Ended September 30, 2025(January 1, 2025 to September 30, 2025)

1. Sales and profit by reportable segment

(Millions of yen)

	Reportable segments					Adjustments (Note 1)	Amount stated in the consolidated statement of income (Note 2)
	Distribution Cloud	Government Cloud	Trust	Mobile Network	Total		
Net sales							
Sales to outside customers	3,850	6,070	84	3,108	13,113	—	13,113
Intersegment sales and transfers	196	12	7	1	217	(217)	—
Total	4,046	6,082	91	3,109	13,330	(217)	13,113
Segment profit (loss)	552	863	(68)	311	1,657	(323)	1,334

(Note) 1. Adjustments to segment loss of ¥323 million are company-wide expenses that are not allocated to any reportable segment. Company-wide expenses mainly comprise general administrative expenses that do not belong to any reportable segment.

2. Segment profit (loss) is adjusted with ordinary profit in the quarterly consolidated statement of income.

Nine Months Ended September 30, 2026(January 1, 2026 to September 30, 2026)

1. Sales and profit by reportable segment

(Millions of yen)

	Reportable segments					Adjustments (Note 1)	Amount stated in the consolidated statement of income (Note 2)
	Distribution Cloud	Government Cloud	Trust	Mobile Network	Total		
Net sales							
Sales to outside customers	4,053	6,997	263	3,101	14,415	—	14,415
Intersegment sales and transfers	293	38	5	1	338	(338)	—
Total	4,346	7,035	268	3,103	14,754	(338)	14,415
Segment profit	408	1,408	0	182	1,999	(379)	1,620

(Note) 1. Adjustments to segment loss of ¥379 million are company-wide expenses that are not allocated to any reportable segment. Company-wide expenses mainly comprise general administrative expenses that do not belong to any reportable segment.
2. Segment profit is adjusted with ordinary profit in the quarterly consolidated statement of income.

(In case of significant changes to shareholders' equity)

None to be reported.

(Notes to going concern assumptions)

None to be reported.

(Notes to Statement of Cash Flows)

The consolidated statement of cash flows for the nine months ended September 30, 2026, has not been prepared. The amount of depreciation expenses for the period (including amortization of intangible assets excluding goodwill) and amortization of goodwill for the period are as follows.

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Depreciation	768	775
Amortization of goodwill	124	142

(Significant subsequent events)

None to be reported.