

CELSYS, Inc.

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Prime Market)

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Notice Regarding Revision to Financial Results Forecasts for the Six Months (Semi-Annual Period) Ended June 30, 2025 and Recording of Extraordinary Losses (Loss on Valuation of Investment Securities)

CELSYS, Inc. (the “Company”) hereby announces that it has revised its financial results forecasts for the six months ended June 30, 2025 (from January 1, 2025 to June 30, 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 has recorded extraordinary losses for the six months ended June 30, 2025 as follows.

1. Revision to financial results forecasts for the six months ended June 30, 2025

(1) Details of revision

Revision to the figures in the financial results forecasts for the six months ended June 30, 2025 (from January 1, 2025 to June 30, 2025)

	Net sales	Operating profit	Ordinary profit	Profit	Basic earnings per share
Previously announced forecasts (A)	Millions of yen 4,504	Millions of yen 1,108	Millions of yen 1,081	Millions of yen 809	Yen 26.19
Current revised forecasts (B)	4,738	1,518	1,516	845	27.59
Change (B - A)	234	410	435	36	—
Rate of change (%)	5.2%	37.0%	40.2%	4.4%	—

(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.

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, for the profit for the six months ended June 30, 2025, although gain on extinguishment of tie-in shares, etc. was recorded as a result of the simplified absorption-type merger of a subsidiary conducted for development of the management structure

to advance toward the next stage of growth, and loss on valuation of investment securities is to be recorded as described in “2. Recording of extraordinary losses” below, it is expected to exceed previously announced forecasts.

As a result, the financial results forecasts for the six months ended June 30, 2025 are revised as stated above.

2. Recording of extraordinary losses

Considering the decline of market values of certain investment securities it holds as of June 30, 2025, the Company will record a loss on valuation of investment securities of 480 million yen as extraordinary losses for the six months ended June 30, 2025.

3. Full-year financial results forecasts and dividends forecasts for the fiscal year ending December 31, 2025

The figures in the full-year financial results forecasts remain unchanged from those announced on February 14, 2025. However, the Company expects that its business performance will remain stable in the second half, mainly due to sales of the subscription model of CLIP STUDIO PAINT. By monitoring factors such as the trend of sales from the campaign for the one-time purchase version of CLIP STUDIO PAINT, which has been conducted in the second half of past years, the Company will disclose any revisions in financial results forecasts in a timely manner if any upward trend in its business performance is expected.

As for dividends, the forecast for the annual dividend of 36 yen announced on February 14, 2025 remains unchanged.

The Company will continue management conscious of a return on equity (ROE) of 30%, the target established in the medium-term management plan.

(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.