CELSYS

Financial Accounting Standards Foundation FASF MEMBERSHIP

July 31, 2026

CELSYS, Inc.
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Notice Regarding Revision to Full-Year Financial Results Forecasts for the Fiscal Year Ending December 31, 2026

CELSYS, Inc. (the "Company") hereby announces that it has revised its financial results forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026) announced on February 13, 2026, as follows, considering the recent trend of its business performance and other factors.

1. Revision to full-year financial results forecasts for the fiscal year ending December 31, 2026

(1) Details of revision

Revision to the figures in the full-year financial results forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecasts (A)	9,963	3,317	3,282	2,192	73.97
Current revised forecasts (B)	10,810	4,000	4,000	2,670	90.06
Change (B - A)	847	683	718	478	-
Rate of change (%)	8.5%	20.6%	21.9%	21.8%	-
(Reference) Previous fiscal year financial results (Fiscal year ended December 31, 2025)	9,471	2,967	2,934	1,681	55.23

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

(2) Reasons for revision

Net sales are expected to exceed previously announced forecasts, as sales of the one-time purchase version and subscription contracts of CLIP STUDIO PAINT have exceeded the initial plan due to the positive reception among users across the world of the major update (Ver. 5.0) released in March 2026, as well as the contribution of strengthened marketing efforts for emerging countries aimed at acquiring new users that are steadily yielding results, expanded functionality and marketing measures implemented for mobile users.

The revision also reflects the continued strength in recent sales trends.

Profits are expected to exceed previously announced forecasts, driven by the increase in net sales and the fact that cost of sales (particularly outsourcing expenses) and selling, general and administrative expenses (particularly advertising expenses) remained within the plan.

As a result, the full-year financial results forecasts for the fiscal year ending December 31, 2026 are revised as stated above.

The Company will disclose any revisions in financial results forecasts in a timely manner if any upward trend in its business performance is expected in accordance with future business progress.

2. Dividends forecasts for the fiscal year ending December 31, 2026

As for dividends, the Company plans to increase the amount of the annual dividend per share by 12 yen (increases by 2 yen of the interim dividend and by 10 yen as a commemorative dividend) from the initially forecasted amount (38 yen) to pay an annual dividend of 50 yen, as disclosed in the “Notice Regarding Revision to Interim Dividends Forecasts (Increased Dividends)” on June 5, 2026 and the “Notice Regarding Revision to Dividends Forecasts (Dividend Increase for the 35th Anniversary Commemorative Dividend)” on July 7, 2026. The Company will continue to closely monitor business progress and trends in financial performance while flexibly implementing additional shareholder return measures for the current fiscal year.

(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 the future.