



## Consolidated Financial Results for the three months ended March 31, 2026 [Japanese GAAP]

May 15, 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  
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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 Three Months Ended March 31, 2026 (January 1, 2026 to March 31, 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	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Three months ended March 31, 2026	5,440	20.9	834	101.3	834	103.4	573	111.4
March 31, 2025	4,500	4.4	414	16.5	410	15.1	271	18.5

(Note) Comprehensive income: For the three months ended March 31, 2026: ¥573 million (111.4%)  
 For the three months ended March 31, 2025: ¥271 million (18.5%)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
March 31, 2026	51.78	50.80
March 31, 2025	24.27	24.01

#### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of March 31, 2026	17,074	9,394	54.4
As of December 31, 2025	15,791	9,143	57.1

(Reference) Shareholders' equity: As of March 31, 2026: ¥9,286 million  
 As of December 31, 2025: ¥9,024 million

## 2. Dividends

	Annual dividends				
	1 <sup>st</sup> quarter-end	2 <sup>nd</sup> quarter-end	3 <sup>rd</sup> 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	—				
December 31, 2026 (Forecast)		0.00	—	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
First-half	10,203	15.3	1,382	39.5	1,373	38.7	930	38.0	83.96
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):  
March 31, 2026: 11,444,008 shares  
December 31, 2025: 11,412,309 shares
  - 2) Total number of treasury shares at the end of the period:  
March 31, 2026: 336,482 shares  
December 31, 2025: 336,482 shares
  - 3) Average number of shares outstanding during the period:  
Three months ended March 31, 2026: 11,077,865 shares  
Three months ended March 31, 2025: 11,174,670 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 March 31, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	2,141	1,858
Notes receivable–trade, accounts receivable–trade, and contract assets	4,678	6,236
Electronically recorded monetary claims - operating	60	32
Lease receivables and investments in leases	400	468
Merchandise	277	265
Work in process	415	188
Raw materials and supplies	22	23
Other	470	558
Allowance for doubtful accounts	(0)	(0)
Total current assets	8,467	9,632
Non-current assets		
Property, plant and equipment		
Buildings and structures	2,781	2,877
Accumulated depreciation	(1,771)	(1,797)
Buildings and structures, net	1,009	1,079
Land	2,102	2,102
Other	2,976	3,153
Accumulated depreciation	(2,336)	(2,389)
Other, net	640	763
Total property, plant and equipment	3,752	3,945
Intangible assets		
Goodwill	455	407
Other	1,946	1,905
Total intangible assets	2,401	2,313
Investments and other assets	1,169	1,182
Total non-current assets	7,323	7,441
Total assets	15,791	17,074

(Millions of yen)

	As of December 31, 2025	As of March 31, 2026
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable - trade	1,050	1,120
Short-term borrowings	1,850	2,400
Current portion of long-term borrowings	368	459
Income taxes payable	423	327
Provision for bonuses	87	285
Provision for bonuses for directors (and other officers)	—	7
Provision for loss on order received	6	2
Other	1,398	1,351
<b>Total current liabilities</b>	<b>5,185</b>	<b>5,954</b>
<b>Non-current liabilities</b>		
Long-term borrowings	1,345	1,608
Asset retirement obligations	74	74
Other	43	41
<b>Total non-current liabilities</b>	<b>1,462</b>	<b>1,724</b>
<b>Total liabilities</b>	<b>6,648</b>	<b>7,679</b>
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Share capital	895	905
Capital surplus	2,194	2,205
Retained earnings	6,402	6,643
Treasury shares	(467)	(467)
<b>Total shareholders' equity</b>	<b>9,024</b>	<b>9,286</b>
Share acquisition rights	118	107
<b>Total net assets</b>	<b>9,143</b>	<b>9,394</b>
<b>Total liabilities and net assets</b>	<b>15,791</b>	<b>17,074</b>

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

## Consolidated Statement of Income

(Millions of yen)

	For the three months ended March 31, 2025	For the three months ended March 31, 2026
Net sales	4,500	5,440
Cost of sales	3,091	3,566
Gross profit	1,409	1,873
Selling, general and administrative expenses	994	1,039
Operating profit	414	834
Non-operating income		
Interest income	0	0
Rental income from real estate	3	3
Other	2	7
Total non-operating income	6	12
Non-operating expenses		
Interest expenses	5	10
Exchange loss	2	—
Other	1	1
Total non-operating expenses	10	11
Ordinary profit	410	834
Extraordinary income		
Gain on sale of non-current assets	0	—
Total extraordinary income	0	—
Extraordinary losses		
Loss on retirement of non-current assets	1	—
Total extraordinary losses	1	—
Profit before income taxes	409	834
Income taxes – current	192	308
Income taxes – deferred	(54)	(47)
Total income taxes	138	261
Profit	271	573
Profit attributable to owners of parent	271	573

Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the three months ended March 31, 2025	For the three months ended March 31, 2026
Profit	271	573
Comprehensive income	271	573
(Breakdown)		
Comprehensive income attributable to owners of parent	271	573

### (3) Notes to quarterly financial statements

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

None to be reported.

(Segment information, etc.)

Three Months Ended March 31, 2025(January 1, 2025 to March 31, 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	1,224	2,107	19	1,149	4,500	—	4,500
Intersegment sales and transfers	64	4	2	0	71	(71)	—
Total	1,289	2,111	21	1,149	4,572	(71)	4,500
Segment profit (loss)	162	250	(33)	130	508	(98)	410

(Note) 1. Adjustments to segment loss of ¥98 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.

Three Months Ended March 31, 2026(January 1, 2026 to March 31, 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	1,368	2,843	73	1,154	5,440	—	5,440
Intersegment sales and transfers	95	8	2	0	107	(107)	—
Total	1,463	2,852	76	1,155	5,547	(107)	5,440
Segment profit (loss)	160	678	(3)	105	940	(105)	834

(Note) 1. Adjustments to segment loss of ¥105 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.

(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 three months ended March 31, 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 three months ended March 31, 2025	For the three months ended March 31, 2026
Depreciation	222	238
Amortization of goodwill	41	47

(Significant subsequent events)

None to be reported.