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August 13, 2025

Consolidated Financial Results for the Six Months Ended June 30, 2025 (Under Japanese GAAP)

Company name : JAPAN Creative Platform Group Co., Ltd.
Listing : Tokyo Stock Exchange
Securities code : 7814
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Scheduled date to file semi-annual securities report : August 14, 2025
Scheduled date to commence dividend payments : August 28, 2025
Preparation of supplementary material on financial results : Yes
Holding of financial results briefing : Yes (for institutional investors and analysts)

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

1. Consolidated financial results for the six months ended June 30, 2025 (from January 1, 2025 to June 30, 2025)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		EBITDA*		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	41,096	7.3	1,320	(42.0)	1,493	(30.3)	2,307	(26.6)	1,653	2.7
June 30, 2024	38,306	6.5	2,274	36.2	2,144	3.9	3,144	25.3	1,609	17.0

(Note) Comprehensive income For the six months ended June 30, 2025: ¥1,711 million [17.4%]
For the six months ended June 30, 2024: ¥1,457 million [(15.6)%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2025	35.49	—
June 30, 2024	32.59	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Equity per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2025	78,508	17,735	21.9	363.21
December 31, 2024	75,103	15,992	20.5	329.85

(Reference) Equity

As of June 30, 2025: ¥17,201 million
As of December 31, 2024: ¥15,359 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, 2024	3.25	3.25	3.25	3.25	13.00
Fiscal year ending December 31, 2025	3.50	3.50			
Fiscal year ending December 31, 2025 (Forecast)			26.50	26.50	60.00

(Note) Revisions to the forecast of cash dividends most recently announced : Yes

* For details on the revision of the dividend forecast, refer to the "Notice regarding the revision (increase) of the 3rd quarter and the final dividend forecast for the fiscal year ending December 2025" disclosed today, August 13, 2025.

3. Forecast of consolidated financial results for the year ending December 31, 2025 (from January 1, 2025 to December 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		EBITDA*		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	85,000	6.1	3,600	(17.3)	3,200	(23.8)	5,850	(7.1)	5,500	91.5	118.11

(Note) Revisions to the forecast of consolidated financial results most recently announced : None

* EBITDA = Operating profit + Depreciation + Amortization of goodwill

The method used to calculate EBITDA has been changed as of the end of the fiscal year ended December 31, 2024. Previously, EBITDA was calculated by adding depreciation, amortization of goodwill, and financial expenses to ordinary profit. Under the new method, it is calculated by adding depreciation and amortization of goodwill to operating profit. The EBITDA calculated under the previous method was ¥2,762 million for the six months ended June 30, 2025 and ¥3,167 million for the six months ended June 30, 2024, representing a year-on-year decrease of 12.8%.

***Notes**

- (1) Significant changes in the scope of consolidation during the period : Yes
Newly included: 5 companies (HAL PROMOTION Co., Ltd., aex inc., DNTI Co., Ltd., Fujiplus Inc., SILKYACT Inc.)
Excluded: 4 companies (KOWAJYUSHIKOGYO Co., Ltd., Preseez, Inc., SMILE Co., Ltd., DAISEN KOUBO Co., Ltd.)
(Note) For details, refer to “2. Semi-annual Consolidated Financial Statements and Major Notes (3) Notes to the Semi-annual Consolidated Financial Statements (Other Matters) (Significant Changes in the Scope of Consolidation During the Six Months Under Review)” on page 7 of the attachment.

- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements : None

- (3) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations : Yes
(ii) Changes in accounting policies due to other reasons : None
(iii) Changes in accounting estimates : None
(iv) Restatement : None

- (Note) For details, refer to “2. Semi-annual Consolidated Financial Statements and Major Notes (3) Notes to the Semi-annual Consolidated Financial Statements (Notes on Changes in Accounting Policies)” on page 7 of the attachment.

- (4) Number of issued shares (common shares)

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

As of June 30, 2025	51,000,000 shares
As of December 31, 2024	51,000,000 shares

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

As of June 30, 2025	3,640,185 shares
As of December 31, 2024	4,434,240 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended June 30, 2025	46,592,457 shares
Six months ended June 30, 2024	49,394,528 shares

***The semi-annual financial results are not subject to review by certified public accountants or an audit firm.**

***Information about proper usage of earnings forecasts, and other special matters:**

(Cautionary statement regarding forward-looking statements)

Performance outlooks and other forward-looking statements contained in this document are based on the information currently available to the Company as well as certain assumptions deemed reasonable by the Company and do not constitute any commitment by the Company to achieve them. Actual performance may differ significantly from forecasts due to a variety of factors. For the assumptions that form the basis of performance forecasts and precautions regarding the use of performance forecasts, refer to “1. Overview of Business Performance (3) Explanation of Forecasts of Consolidated Financial Results and Other Forward-Looking Information” on page 3 of the attachment.

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1. Overview of Business Performance

(1) Overview of Operating Results for the Six Months Under Review

During the six months under review (January 1, 2025 to June 30, 2025), the Japanese economy remained on a gradual recovery trend, with improvements in employment and income, increased demand from inbound tourism, and a recovery in service consumption due to the effects of a variety of policies, despite delays in capital investment caused by rising prices and labor shortages and stagnation in personal consumption. Meanwhile, the future remained uncertain due to downside risks to the Japanese economy such as ongoing tightening of monetary policy due to high global inflation rates and the impact of continued stagnation in the Chinese economy due to a sluggish real estate market, as well as anxiety regarding changes in the global trade environment due to price increases and trends toward nationalist policy, such as the increased U.S. tariffs, which have led to turmoil in financial and capital markets.

The business environment for the Group remained harsh, with prices still at high levels for electricity and gas fuel as well as raw materials such as paper and ink. Meanwhile, demand from inbound tourism and service consumption recovered steadily, and corporate advertising efforts have continued to show signs of revitalization, with an increase in demand for promotional tools and services. Based on changes in the business environment and business strategy, the Group is dynamically concentrating its business assets in future growth areas to provide our customers with services of even greater added value. The following three companies joined as consolidated subsidiaries at the end of the six months under review.

(1) DNTI Co., Ltd., a technology and strategy consulting company founded in October 2020, leverages more than 30 years of business consulting experience to address not only its clients' immediate and apparent challenges, but also the fundamental management issues, and to solve these issues by providing optimal and cutting-edge technology solutions, striving to grow together with its clients.

(2) Fujiplus Inc. is a printing company based in the Kansai region, founded in 1923. In addition to traditional printing, they were a pioneer in introducing digital printing, and maintain a high operating rate.

(3) Renowned for its high technical capability accumulated over 30 years of experience in plastic file folders, SILKYACT Inc. has major advertising agencies as its clients, handling everything from taking orders to making plates, printing, processing, and packaging for both mass produced and fully customized products at its own factory. It also proactively uses recycled polypropylene as well as collects and recycles used products in an active effort toward environmental initiatives.

As a unique business entity capable of integrating everything from planning and proposals to manufacturing, production, and distribution, the Group has worked to expand its Creative Service business domain.

This has resulted in net sales of ¥41,096 million for the six months under review (up 7.3% year-on-year). Operating profit was ¥1,320 million (down 42.0% year-on-year), and EBITDA, in which depreciation and amortization of goodwill are added to operating profit, was ¥2,307 million (down 26.6% year-on-year). Ordinary profit was ¥1,493 million (down 30.3% year-on-year), due primarily to the recording of commission expenses related to finance of ¥180 million, offset by foreign exchange gains of ¥145 million and gain on investments in silent partnerships of ¥246 million. Profit attributable to owners of parent was ¥1,653 million (up 2.7% year-on-year), due primarily to the recording of gain on sale of non-current assets of ¥1,452 million.

The Group's business consists of a single segment and thus segment-specific data has been omitted.

(2) Overview of Financial Position for the Six Months Under Review

The financial position as of June 30, 2025 was as follows.

(Assets)

Total assets as of June 30, 2025 increased by ¥3,405 million from the end of the previous fiscal year to ¥78,508 million. This was primarily due to increases in cash and deposits; items classified as "Other" within current assets, including advance payments to suppliers and prepaid expenses; buildings and structures; machinery, equipment and vehicles; construction in progress; investment securities; and long-term prepaid expenses classified as "Other" within investments and other assets; despite decreases in notes and accounts receivable - trade, and contract assets; electronically recorded monetary claims - operating; items classified as "Other" within current assets, including short-term loans receivable and accounts receivable - other; land; and investments in capital classified as "Other" within investments and other assets.

(Liabilities)

Liabilities as of June 30, 2025 increased by ¥1,662 million from the end of the previous fiscal year to ¥60,773 million. With respect to current liabilities, there was a decrease of ¥10,561 million from the end of the previous fiscal year, due primarily to decreases in accounts payable - trade; short-term borrowings; current portion of long-term borrowings; income taxes payable; and items classified as "Other" within current liabilities, including accrued consumption taxes, accounts payable - other, accounts payable - facilities, and refund liabilities; despite increases in current portion of bonds payable and items classified as "Other" within current liabilities, including accrued expenses and unearned revenue. As for non-current liabilities, there was an increase of ¥12,223 million from the end of the previous fiscal year, due primarily to increases in bonds payable and long-term borrowings, despite a decrease in long-term accounts payable - other classified as "Other" within non-current liabilities.

(Net Assets)

Net assets as of June 30, 2025 increased by ¥1,742 million from the end of the previous fiscal year to ¥17,735 million. This was primarily due to an increase in retained earnings from profit attributable to owners of parent that exceeded the decrease from dividend payments.

(3) Explanation of Forecasts of Consolidated Financial Results and Other Forward-Looking Information

The full-year forecast of consolidated financial results for the fiscal year ending December 31, 2025 has remained unchanged from that announced in the “Consolidated Financial Results for the Fiscal Year Ended December 31, 2024 (Under Japanese GAAP)” dated February 14, 2025.

2. Semi-annual Consolidated Financial Statements and Major Notes

(1) Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2024	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	12,244	14,409
Notes and accounts receivable - trade, and contract assets	14,350	11,578
Electronically recorded monetary claims - operating	2,349	2,105
Merchandise and finished goods	2,377	2,286
Work in process	1,474	1,472
Raw materials and supplies	757	871
Other	1,779	2,151
Allowance for doubtful accounts	(474)	(256)
Total current assets	34,857	34,619
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,452	9,001
Machinery, equipment and vehicles, net	2,709	3,099
Land	17,369	16,491
Construction in progress	121	2,112
Other, net	485	484
Total property, plant and equipment	29,139	31,188
Intangible assets		
Goodwill	388	421
Other	1,003	933
Total intangible assets	1,391	1,354
Investments and other assets		
Investment securities	5,745	7,359
Deferred tax assets	1,089	1,059
Other	3,309	2,969
Allowance for doubtful accounts	(429)	(42)
Total investments and other assets	9,715	11,346
Total non-current assets	40,246	43,889
Total assets	75,103	78,508
Liabilities		
Current liabilities		
Accounts payable - trade	3,842	3,320
Short-term borrowings	25,000	18,600
Current portion of bonds payable	—	500
Current portion of long-term borrowings	7,000	4,300
Income taxes payable	1,123	648
Other	7,401	6,436
Total current liabilities	44,367	33,806
Non-current liabilities		
Bonds payable	—	3,999
Long-term borrowings	10,975	19,375
Deferred tax liabilities	994	1,042
Retirement benefit liability	54	104
Asset retirement obligations	190	206
Other	2,528	2,238
Total non-current liabilities	14,743	26,967
Total liabilities	59,111	60,773
Net assets		
Shareholders' equity		
Share capital	100	100
Capital surplus	4,663	4,798
Retained earnings	12,351	13,695
Treasury shares	(1,907)	(1,593)
Total shareholders' equity	15,206	17,000
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	154	204
Deferred gains or losses on hedges	(1)	(2)
Total accumulated other comprehensive income	153	201
Non-controlling interests	632	533
Total net assets	15,992	17,735
Total liabilities and net assets	75,103	78,508

(2) Semi-annual Consolidated Statement of Income and Semi-annual Consolidated Statement of Comprehensive Income
Semi-annual Consolidated Statement of Income
Six Months Ended June 30, 2024 and 2025

(Millions of yen)

	Six months ended June 30, 2024	Six months ended June 30, 2025
Net sales	38,306	41,096
Cost of sales	26,823	28,368
Gross profit	11,482	12,728
Selling, general and administrative expenses	9,207	11,407
Operating profit	2,274	1,320
Non-operating income		
Interest income	12	7
Dividend income	17	18
Rental income from land and buildings	116	58
Foreign exchange gains	—	145
Share of profit of entities accounted for using equity method	39	106
Gain on investments in silent partnerships	164	246
Other	168	160
Total non-operating income	518	741
Non-operating expenses		
Interest expenses	103	243
Bond issuance costs	—	73
Commission expenses	37	180
Provision of allowance for doubtful accounts	400	—
Other	108	69
Total non-operating expenses	648	567
Ordinary profit	2,144	1,493
Extraordinary income		
Gain on sale of non-current assets	129	1,452
Gain on sale of investment securities	75	—
Surrender value of insurance policies	40	0
Gain on bargain purchase	61	—
Gain on step acquisitions	0	—
Gain on change in equity	0	0
Other	4	0
Total extraordinary income	311	1,454
Extraordinary losses		
Loss on retirement of non-current assets	2	33
Impairment losses	12	219
Loss on retirement of inventories	—	49
Commission expenses	141	—
Loss on termination of retirement benefit plan	89	6
Business restructuring expenses	—	192
Loss on step acquisitions	8	—
Loss on change in equity	0	9
Other	3	16
Total extraordinary losses	258	527
Profit before income taxes	2,197	2,420
Income taxes - current	871	649
Income taxes - deferred	(213)	108
Total income taxes	657	757
Profit	1,539	1,662
Profit (loss) attributable to non-controlling interests	(70)	9
Profit attributable to owners of parent	1,609	1,653

Semi-annual Consolidated Statement of Comprehensive Income
Six Months Ended June 30, 2024 and 2025

(Millions of yen)

	Six months ended June 30, 2024	Six months ended June 30, 2025
Profit	1,539	1,662
Other comprehensive income		
Valuation difference on available-for-sale securities	(86)	49
Deferred gains or losses on hedges	2	(1)
Share of other comprehensive income of entities accounted for using equity method	2	0
Total other comprehensive income	(81)	48
Comprehensive income	1,457	1,711
Comprehensive income attributable to		
Owners of parent	1,525	1,701
Non-controlling interests	(67)	9

(3) Notes to the Semi-annual Consolidated Financial Statements

(Notes on Changes in Accounting Policies)

The “Accounting Standard for Current Income Taxes” (Accounting Standards Board of Japan (ASBJ) Statement No. 27, October 28, 2022; hereinafter referred to as the “Revised Accounting Standard of 2022”), etc. have been applied from the beginning of the first semi-annual period of the current fiscal year.

Revisions to categories for recording current income taxes (taxation on other comprehensive income) conform to the transitional treatment prescribed in the proviso to paragraph 20-3 of the Revised Accounting Standard of 2022 and to the transitional treatment prescribed in the proviso to paragraph 65-2(2) of the “Guidance on Accounting Standard for Tax Effect Accounting” (ASBJ Guidance No. 28, October 28, 2022; hereinafter referred to as the “Revised Guidance of 2022”). These changes in accounting policies have no impact on the semi-annual consolidated financial statements.

In addition, for changes related to the revised treatment in consolidated financial statements when a gain or loss on sale arising from the sale of shares of subsidiaries, etc. among consolidated companies is deferred for tax purposes, the Revised Guidance of 2022 has been applied from the beginning of the first semi-annual period of the current fiscal year. This change in accounting policy has been applied retrospectively and is reflected in both the semi-annual and annual consolidated financial statements for the previous fiscal year. This change in accounting policy has no impact on either the semi-annual or annual consolidated financial statements for the previous fiscal year.

(Notes on Segment Information)

Segment Information

I. Six months ended June 30, 2024 (from January 1, 2024 to June 30, 2024)

The Group has a single segment, the Creative Service business, and thus segment data has been omitted.

II. Six months ended June 30, 2025 (from January 1, 2025 to June 30, 2025)

The Group has a single segment, the Creative Service business, and thus segment data has been omitted.

(Notes on Significant Changes in Shareholders' Equity)

During the six months under review, based on a resolution by the Board of Directors on February 19, 2025, the Company acquired 1,364,900 treasury shares on February 20, 2025, increasing treasury shares by ¥630 million. Based on a resolution by the Board of Directors on January 23, 2025, the Company disposed of 1,972,000 treasury shares on April 2, 2025 through a share exchange in which the Company became the parent company and Fujiplus Inc. became its wholly-owned subsidiary. As a result, capital surplus increased by ¥195 million and treasury shares decreased by ¥863 million. Furthermore, based on a resolution by the Board of Directors on May 9, 2025, the Company disposed of 187,100 treasury shares as restricted stock compensation, resulting in an increase in capital surplus of ¥8 million and a decrease in treasury shares of ¥81 million. As a result, as of the end of the six months under review, capital surplus was ¥4,798 million and treasury shares was (¥1,593 million).

(Notes on Going Concern Assumption)

Not applicable.

(Other Matters)

(Significant Changes in the Scope of Consolidation During the Six Months Under Review)

During the six months under review, DNTI Co., Ltd. and SILKYACT Inc. were made subsidiaries through the acquisition of their shares and subscription to third-party allotments of new shares, while Fujiplus Inc. was made a subsidiary through the acquisition of its shares, subscription to shares offered through the disposal of treasury shares, and share exchange. DNTI Co., Ltd., SILKYACT Inc., and Fujiplus Inc. have been included within the scope of consolidation. In addition, HAL PROMOTION Co., Ltd. and aex inc., which had been non-consolidated subsidiaries accounted for using the equity method, have been excluded from the scope of the equity method and included in the scope of consolidation due to their increased importance. Furthermore, KOWAJYUSHIKOGYO Co., Ltd. and Preseez, Inc., which had been consolidated subsidiaries, have been excluded from the scope of consolidation due to their absorption-type merger into Bishodo Inc., a consolidated subsidiary; SMILE Co., Ltd., which had been a consolidated subsidiary, has been excluded from the scope of consolidation due to its absorption-type merger into funbox Co., Ltd., a consolidated subsidiary; and DAISEN KOUBO Co., Ltd., which had been a consolidated subsidiary, has been excluded from the scope of consolidation due to its absorption-type merger into DAIKO SENDEN Co., Ltd., a consolidated subsidiary.