August 13, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (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, 2026
Scheduled date to commence dividend payments : August 28, 2026
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, 2026 (from January 1, 2026 to June 30, 2026)

(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, 2026	46,606	13.4	639	(51.6)	1,551	3.8	2,516	9.0	839	(49.3)
June 30, 2025	41,096	7.3	1,320	(42.0)	1,493	(30.3)	2,307	(26.6)	1,653	2.7

(Note) Comprehensive income For the six months ended June 30, 2026: ¥897 million [(47.6)%]
For the six months ended June 30, 2025: ¥1,711 million [17.4%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	17.75	–
June 30, 2025	35.49	–

(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, 2026	92,430	25,456	21.5	423.64
December 31, 2025	85,058	21,283	24.4	437.98

(Reference) Equity
As of June 30, 2026: ¥19,833 million
As of December 31, 2025: ¥20,742 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, 2025	3.50	3.50	26.50	26.50	60.00
Fiscal year ending December 31, 2026	3.75	3.75			
Fiscal year ending December 31, 2026 (Forecast)			3.75	3.75	15.00

(Note) Revisions to the forecast of cash dividends most recently announced : None

3. Forecast of consolidated financial results for the year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(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	95,000	9.2	2,400	(20.3)	3,600	12.5	6,600	24.0	2,000	(69.4)	42.23

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

* EBITDA = Operating profit + Depreciation + Amortization of goodwill

***Notes**

(1) Significant changes in the scope of consolidation during the period : Yes

Newly included: 5 companies (West Management Inc., Rittaizokeikobo Co., Ltd., TRUST Co., Ltd., Shinwa Factory Co., Ltd., ExL. Pack-Kabaya Co., Ltd.)

Excluded: 1 company (SHOFU 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 : None

(ii) Changes in accounting policies due to other reasons : None

(iii) Changes in accounting estimates : None

(iv) Restatement : None

(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, 2026	51,000,000 shares
As of December 31, 2025	51,000,000 shares

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

As of June 30, 2026	4,182,965 shares
As of December 31, 2025	3,640,265 shares

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

Six months ended June 30, 2026	47,280,478 shares
Six months ended June 30, 2025	46,592,457 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.

○ Table of Contents for Attachments

1. Overview of Business Performance 2
(1) Overview of Operating Results for the Six Months Under Review 2
(2) Overview of Financial Position for the Six Months Under Review 2
(3) Explanation of Forecasts of Consolidated Financial Results and Other Forward-Looking Information 3
2. Semi-annual Consolidated Financial Statements and Major Notes 4
(1) Semi-annual Consolidated Balance Sheet 4
(2) Semi-annual Consolidated Statement of Income and Semi-annual Consolidated Statement of Comprehensive Income ... 5
Semi-annual Consolidated Statement of Income 5
Semi-annual Consolidated Statement of Comprehensive Income 6
(3) Notes to the Semi-annual Consolidated Financial Statements 7
(Notes on Segment Information) 7
(Notes on Significant Changes in Shareholders' Equity) 7
(Notes on Going Concern Assumption) 7
(Other Matters) 7

1. Overview of Business Performance

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

During the six months under review (January 1, 2026 to June 30, 2026), the Japanese economy saw an increase in capital investment in the manufacturing sector, aided by easing concerns over the impact of U.S. tariff policies on corporate earnings; in addition, corporate profits improved steadily on the back of price pass-through among non-manufacturing industries, and continued improvements in the employment and income environment and a return to positive real wage growth supported a recovery trend in personal consumption. In addition, although the number of inbound visitors temporarily declined due to political factors, inbound consumption remained firm, and the economy continued on a gradual recovery trend. Meanwhile, in the global economy, although changes in the global trade environment caused by stronger U.S. tariff policies have gradually spread, prolonged tensions in Ukraine and heightened tensions in the Middle East posed risks of rising global energy prices and soaring prices for petroleum-derived production goods. Together with turmoil in financial and capital markets, this led to continued rising prices and an uncertain outlook.

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. Close attention was also required regarding the impact of rising crude oil prices on raw material procurement. 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 its customers with services of even greater added value. During the six months under review, Shinwa Factory Co., Ltd. and ExL. Pack-Kabaya Co., Ltd. joined the Group as consolidated subsidiaries. Shinwa Factory has developed its display and paper fixture business based on its packaging business and specializes in paper packaging, promotional POP materials, and displays, with an integrated structure spanning planning and design through mass production and delivery. ExL. Pack-Kabaya plans, designs, manufactures, and sells high-quality paperboard packaging for a wide range of fields including food and pharmaceuticals. Leveraging its advanced technical capabilities, it supports customer growth and builds strong relationships of trust, and it provides products under advanced quality control backed by its distinctive proposal capabilities that are not dictated by price competition, experience cultivated over many years, a solid customer base, and an in-house integrated production system. As a unique business entity capable of integrating everything from planning and proposals to manufacturing, production, and media distribution, the Group has worked to expand its Creative Service business domain.

This has resulted in net sales of ¥46,606 million for the six months under review (up 13.4% year-on-year). Operating profit was ¥639 million (down 51.6% year-on-year), and EBITDA, calculated by adding depreciation and goodwill amortization to operating profit, was ¥2,516 million (up 9.0% year-on-year). Ordinary profit was ¥1,551 million (up 3.8% year-on-year), primarily due to the recording of subsidy income related to capital investment and other purposes of ¥1,122 million, despite the recording of commission expenses related to finance of ¥90 million. Profit attributable to owners of parent was ¥839 million (down 49.3% year-on-year).

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, 2026 was as follows.

(Assets)

Total assets as of June 30, 2026 increased by ¥7,372 million from the end of the previous fiscal year to ¥92,430 million. This was primarily due to increases in cash and deposits; merchandise and finished goods; work in process; raw materials and supplies; short-term loans receivable and prepaid expenses classified as “Other” within current assets; buildings and structures; machinery, equipment and vehicles; land; goodwill; and long-term loans receivable and insurance funds classified as “Other” within investments and other assets; despite decreases in notes and accounts receivable - trade, and contract assets; electronically recorded monetary claims - operating; construction in progress; and investment securities.

(Liabilities)

Liabilities as of June 30, 2026 increased by ¥3,199 million from the end of the previous fiscal year to ¥66,974 million. This was primarily due to increases in accounts payable - trade; short-term borrowings; income taxes payable; accrued expenses, advances received, and deposits received classified as “Other” within current liabilities; retirement benefit liability; and long-term accounts payable - other classified as “Other” within non-current liabilities; despite decreases in accounts payable - other and accounts payable - facilities classified as “Other” within current liabilities; bonds payable; and long-term borrowings.

(Net Assets)

Net assets as of June 30, 2026 increased by ¥4,172 million from the end of the previous fiscal year to ¥25,456 million. This was primarily due to an increase in non-controlling interests following a third-party allotment of shares by a consolidated subsidiary, despite a decrease in capital surplus due to changes in ownership interests and a decrease in retained earnings accompanying the increase in 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, 2026 has remained unchanged from that announced in the "Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (Under Japanese GAAP)" dated February 13, 2026.

2. Semi-annual Consolidated Financial Statements and Major Notes

(1) Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	11,511	14,884
Notes and accounts receivable - trade, and contract assets	14,332	12,110
Electronically recorded monetary claims - operating	2,794	2,581
Merchandise and finished goods	2,173	2,625
Work in process	1,488	1,858
Raw materials and supplies	927	1,186
Other	2,666	2,980
Allowance for doubtful accounts	(252)	(253)
Total current assets	35,643	37,974
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,931	11,038
Machinery, equipment and vehicles, net	4,956	8,276
Land	17,499	17,960
Construction in progress	3,121	1,785
Other, net	545	607
Total property, plant and equipment	35,052	39,667
Intangible assets		
Goodwill	662	1,187
Other	934	910
Total intangible assets	1,597	2,097
Investments and other assets		
Investment securities	8,664	8,399
Deferred tax assets	1,109	1,147
Other	3,031	3,183
Allowance for doubtful accounts	(40)	(39)
Total investments and other assets	12,764	12,690
Total non-current assets	49,415	54,456
Total assets	85,058	92,430
Liabilities		
Current liabilities		
Accounts payable - trade	4,177	4,540
Short-term borrowings	23,000	27,000
Current portion of bonds payable	500	500
Current portion of long-term borrowings	4,300	4,300
Income taxes payable	344	558
Other	6,603	7,218
Total current liabilities	38,925	44,117
Non-current liabilities		
Bonds payable	3,749	3,499
Long-term borrowings	17,225	15,075
Deferred tax liabilities	1,473	1,542
Retirement benefit liability	47	210
Asset retirement obligations	251	217
Other	2,100	2,312
Total non-current liabilities	24,848	22,856
Total liabilities	63,774	66,974
Net assets		
Shareholders' equity		
Share capital	100	100
Capital surplus	4,870	4,834
Retained earnings	17,099	16,528
Treasury shares	(1,593)	(1,898)
Total shareholders' equity	20,477	19,564
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	269	271
Deferred gains or losses on hedges	(3)	(2)
Total accumulated other comprehensive income	265	269
Non-controlling interests	541	5,622
Total net assets	21,283	25,456
Total liabilities and net assets	85,058	92,430

(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, 2025 and 2026

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Net sales	41,096	46,606
Cost of sales	28,368	32,551
Gross profit	12,728	14,055
Selling, general and administrative expenses	11,407	13,415
Operating profit	1,320	639
Non-operating income		
Interest income	7	26
Dividend income	18	25
Rental income from land and buildings	58	59
Subsidy income	—	1,122
Foreign exchange gains	145	—
Share of profit of entities accounted for using equity method	106	62
Gain on investments in silent partnerships	246	3
Other	160	223
Total non-operating income	741	1,523
Non-operating expenses		
Interest expenses	243	356
Bond issuance costs	73	—
Commission expenses	180	90
Provision of allowance for doubtful accounts	—	30
Other	69	134
Total non-operating expenses	567	611
Ordinary profit	1,493	1,551
Extraordinary income		
Gain on sale of non-current assets	1,452	234
Gain on sale of investment securities	—	17
Surrender value of insurance policies	0	5
Gain on bargain purchase	—	16
Gain on change in equity	0	—
Other	0	3
Total extraordinary income	1,454	277
Extraordinary losses		
Loss on retirement of non-current assets	33	25
Loss on sale of investment securities	—	40
Loss on valuation of investment securities	—	103
Impairment losses	219	—
Loss on retirement of inventories	49	—
Loss on termination of retirement benefit plan	6	—
Business restructuring expenses	192	—
Loss on change in equity	9	—
Other	16	15
Total extraordinary losses	527	183
Profit before income taxes	2,420	1,645
Income taxes - current	649	538
Income taxes - deferred	108	215
Total income taxes	757	753
Profit	1,662	891
Profit attributable to non-controlling interests	9	52
Profit attributable to owners of parent	1,653	839

Semi-annual Consolidated Statement of Comprehensive Income

Six Months Ended June 30, 2025 and 2026

(Millions of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	1,662	891
Other comprehensive income		
Valuation difference on available-for-sale securities	49	4
Deferred gains or losses on hedges	(1)	0
Share of other comprehensive income of entities accounted for using equity method	0	0
Total other comprehensive income	48	5
Comprehensive income	1,711	897
Comprehensive income attributable to		
Owners of parent	1,701	842
Non-controlling interests	9	54

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

(Notes on Segment Information)

Segment Information

I. 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.

II. Six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

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 24, 2026, the Company disposed of 102,400 treasury shares on March 30, 2026 through a share exchange in which the Company became the parent company and Mochizuki Printing Co., Ltd. became its wholly-owned subsidiary. As a result, capital surplus increased by ¥18 million and treasury shares decreased by ¥44 million. In addition, based on a resolution by the Board of Directors on May 20, 2026, the Company acquired 645,100 treasury shares on May 21, 2026, increasing treasury shares by ¥349 million. As a result, as of the end of the six months under review, capital surplus was ¥4,834 million and treasury shares were (¥1,898 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, Shinwa Factory Co., Ltd. and ExL. Pack-Kabaya Co., Ltd. were made subsidiaries through the acquisition of their shares and subscription to third-party allotments of shares, and have been included within the scope of consolidation. In addition, TRUST Co., Ltd., which had been a non-consolidated subsidiary accounted for using the equity method, and West Management Inc. and Rittaizokeikobo Co., Ltd., which had been non-consolidated subsidiaries not accounted for using the equity method, were included in the scope of consolidation due to their increased importance. TRUST Co., Ltd. was accordingly excluded from the scope of the equity method. Meanwhile, SHOFU Co., Ltd., which had been a consolidated subsidiary, was excluded from the scope of consolidation due to decreased importance.