Translation

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Summary of Consolidated Financial Results for the Six Months Ended September 30, 2026 (Based on Japanese GAAP)

October 28, 2026

Company name: CREO CO., LTD.
Stock exchange listing: Tokyo
Stock code: 9698 URL https://www.creo.co.jp
Representative: President and Representative Director Managing Executive Officer Administration Kirihito Ninomiya
Inquiries: Headquarters Director & Chief Financial Officer Kazuhiko Toriya TEL 03-5783-3560
Scheduled date to file Semi-annual Securities Report: November 9, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: Yes (for analysts, financial institutions, institutional investors and general investors)

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended September 30, 2026	7,068	0.2	527	16.7	532	16.6	341	15.9
Six months ended September 30, 2025	7,055	1.4	452	40.2	456	37.7	294	40.8

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended September 30, 2026	44.43	–
Six months ended September 30, 2025	38.09	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of September 30, 2026	10,265	7,497	73.0
As of March 31, 2026	10,554	7,742	73.4

2. Cash dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2026	–	0.00	–	55.00	55.00
Year ending March 31, 2027	–	0.00			
Year ending March 31, 2027 (Forecast)			–	56.00	56.00

3. Forecast of consolidated financial results for the year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

Percentages indicate year-on-year changes

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	15,100	3.6	1,240	3.8	1,250	3.6	820	1.5	107.64

4. Notes

(1) Significant changes in the scope of consolidation during the six months ended September 30, 2026: No

(2) Application of special accounting methods for preparing semi-annual consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations:	No
Changes in accounting policies due to other reasons:	No
Changes in accounting estimates:	No
Restatement of prior period financial statements:	No

(4) Number of issued shares (common shares)

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

As of September 30, 2026	8,585,688 shares	As of March 31, 2026	8,585,688 shares

Number of treasury shares at the end of the period

As of September 30, 2026	952,493 shares	As of March 31, 2026	842,611 shares

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

Six months ended September 30, 2026	7,688,547 shares	Six months ended September 30, 2025	7,739,733 shares

Semi-annual consolidated financial statements
Consolidated balance sheets

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	6,128	5,905
Notes and accounts receivable - trade, and contract assets	2,397	2,110
Merchandise and finished goods	5	2
Work in process	132	166
Other	226	247
Total current assets	8,889	8,433
Non-current assets		
Property, plant and equipment	267	263
Intangible assets		
Software	481	433
Software in progress	163	392
Other	0	0
Total intangible assets	644	826
Investments and other assets		
Investment securities	82	71
Deferred tax assets	301	303
Other	368	368
Allowance for doubtful accounts	(0)	(1)
Total investments and other assets	752	742
Total non-current assets	1,665	1,832
Total assets	10,554	10,265

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	456	407
Accounts payable - other	395	358
Income taxes payable	232	230
Contract liabilities	285	464
Provision for bonuses	556	538
Provision for bonuses for directors (and other officers)	20	–
Provision for loss on project contracts	–	2
Other	565	475
Total current liabilities	2,512	2,478
Non-current liabilities		
Provision for share awards	184	178
Asset retirement obligations	105	102
Other	10	9
Total non-current liabilities	300	289
Total liabilities	2,812	2,768
Net assets		
Shareholders' equity		
Share capital	3,149	3,149
Capital surplus	698	698
Retained earnings	4,815	4,710
Treasury shares	(930)	(1,066)
Total shareholders' equity	7,733	7,493
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	9	4
Total accumulated other comprehensive income	9	4
Total net assets	7,742	7,497
Total liabilities and net assets	10,554	10,265

Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

Consolidated statements of income (cumulative)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	7,055	7,068
Cost of sales	5,402	5,295
Gross profit	1,652	1,772
Selling, general and administrative expenses	1,200	1,244
Operating profit	452	527
Non-operating income		
Interest income	3	5
Dividend income	0	0
Subsidy income	0	–
Gain on forfeiture of unclaimed dividends	1	–
Other	1	4
Total non-operating income	6	9
Non-operating expenses		
Interest expenses	0	0
Loss on investments in investment partnerships	1	3
Commission expenses	–	1
Other	0	0
Total non-operating expenses	2	5
Ordinary profit	456	532
Extraordinary losses		
Settlement payments	–	2
Total extraordinary losses	–	2
Profit before income taxes	456	529
Total income taxes	161	188
Profit	294	341
Profit attributable to owners of parent	294	341

Consolidated statements of comprehensive income (cumulative)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	294	341
Other comprehensive income		
Valuation difference on available-for-sale securities	2	(4)
Total other comprehensive income	2	(4)
Comprehensive income	297	336
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	297	336
Comprehensive income attributable to non-controlling interests	–	–

Consolidated statements of cash flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	456	529
Depreciation	116	105
Increase (decrease) in provision for bonuses	(33)	(17)
Increase (decrease) in provision for bonuses for directors (and other officers)	(9)	(20)
Increase (decrease) in provision for share awards	6	(6)
Increase (decrease) in provision for loss on project contracts	–	2
Interest and dividend income	(3)	(5)
Interest expenses	0	0
Loss (gain) on investments in investment partnerships	1	3
Settlement payments	–	2
Decrease (increase) in accounts receivable - trade, and contract assets	320	286
Decrease (increase) in inventories	(80)	(30)
Increase (decrease) in trade payables	(28)	(48)
Increase (decrease) in accounts payable - other	7	(4)
Increase (decrease) in accrued consumption taxes	(54)	(91)
Other, net	164	151
Subtotal	864	857
Interest and dividends received	3	5
Interest paid	(0)	(0)
Settlement paid	–	(2)
Income taxes paid	(229)	(189)
Net cash provided by (used in) operating activities	637	670
Cash flows from investing activities		
Purchase of property, plant and equipment	(2)	(40)
Purchase of intangible assets	(165)	(268)
Payments of guarantee deposits	(22)	(6)
Proceeds from refund of guarantee deposits	–	6
Other, net	–	0
Net cash provided by (used in) investing activities	(190)	(309)
Cash flows from financing activities		
Dividends paid	(412)	(445)
Purchase of treasury shares	–	(151)
Proceeds from disposal of treasury shares	6	14
Repayments of lease liabilities	(1)	(1)
Net cash provided by (used in) financing activities	(407)	(583)
Net increase (decrease) in cash and cash equivalents	39	(222)
Cash and cash equivalents at beginning of period	5,621	6,128
Cash and cash equivalents at end of period	5,661	5,905