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November 11, 2026

Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 (Under Japanese GAAP)

Company name: CMC Corporation
Listing: Tokyo Stock Exchange, Nagoya Stock Exchange
Securities code: 2185
URL: https://www.cmc.co.jp
Representative: Yukiyasu Sasa, President & CEO
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Telephone: +81-52-322-3351 (from outside Japan)
Scheduled date of annual general meeting of shareholders: December 18, 2026
Scheduled date to commence dividend payments: November 30, 2026
Scheduled date to file annual securities report: December 14, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	19,333	5.9	3,068	13.9	3,406	6.3	2,248	4.6
September 30, 2025	18,256	(6.5)	2,694	(9.4)	3,205	0.7	2,149	3.4

Note: Comprehensive income For the fiscal year ended September 30, 2026: ¥2,685 million [11.0%]
For the fiscal year ended September 30, 2025: ¥2,418 million [9.2%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2026	174.00	—	10.0	12.2	15.9
September 30, 2025	164.12	—	10.2	12.0	14.8

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended September 30, 2026: ¥12 million
For the fiscal year ended September 30, 2025: ¥ 0 million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	28,587	23,845	82.0	1,813.89
September 30, 2025	27,137	21,919	79.5	1,667.76

Reference: Equity
As of September 30, 2026: ¥23,438 million
As of September 30, 2025: ¥21,586 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2026	3,550	(2,075)	(879)	13,843
September 30, 2025	2,309	367	(1,568)	13,062

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended September 30, 2025	—	24.00	—	28.00	52.00	675	31.7	3.2
Fiscal year ended September 30, 2026	—	27.00	—	30.00	57.00	736	32.8	3.3
Fiscal year ending September 30, 2027 (Forecast)	—	30.00	—	30.00	60.00		33.7	

Note: Breakdown of the year-end dividend for the fiscal year ended September 30, 2026: Ordinary dividend 28 yen, Commemorative dividend 2 yen (commemorating the change to the Nagoya Stock Exchange Premier Market)

3. Consolidated financial forecast for the fiscal year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending March 31, 2027	9,100	(11.1)	1,300	(28.8)	1,400	(32.9)	900	(36.5)	69.65
Fiscal year ending September 30, 2027	20,000	3.4	3,300	7.5	3,500	2.8	2,300	2.3	178.00

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) 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

(3) Number of issued shares (common shares)

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

As of September 30, 2026	14,364,000 shares
As of September 30, 2025	14,364,000 shares

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

As of September 30, 2026	1,442,462 shares
As of September 30, 2025	1,420,462 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2026	12,923,313 shares
Fiscal year ended September 30, 2025	13,097,989 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	9,808	14.1	1,651	19.3	2,856	(12.8)	2,219	(17.9)
September 30, 2025	8,597	(19.1)	1,384	(24.3)	3,278	19.3	2,702	32.5

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
September 30, 2026	171.73	—
September 30, 2025	206.33	—

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	24,947	22,088	88.5	1,709.45
September 30, 2025	23,556	20,511	87.1	1,584.69

Reference: Equity

As of September 30, 2026: ¥22,088 million

As of September 30, 2025: ¥20,511 million

2. Non-consolidated financial forecast for the fiscal year ending September 30, 2027 (from October 1, 2026 to September 30, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending March 31, 2027	4,400	(18.6)	1,200	(42.3)	1,000	(39.3)	77.39
Fiscal year ending September 30, 2027	9,900	0.9	2,600	(9.0)	2,000	(9.9)	154.78

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements presented in this document are based on information currently available to the Company and on certain assumptions deemed to be reasonable. The statements herein do not constitute assurances regarding the Company’s actual financial results. Actual financial results may differ materially from the forecasts due to various factors.

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1. Overview of operating results

(1) Overview of operating results for the fiscal year

CMC Group is striving towards our vision towards a future where “the potential of people meets the power of data – better lives through better information,” by delivering and continuously enhancing “inspirational value” to all stakeholders, on our path to achieve a state of “sustainability of information value.”

1) General overview

Our client companies are accelerating their efforts to improve productivity and added value using autonomous AI agents. In this market environment, CMC Group leverages a deep knowledge of our clients’ products/technologies, and the advantage of working closely alongside them, enabling us to provide comprehensive support that ranges from the organization of information to its practical utilization on-site.

For the fiscal year ended September 30, 2026, net sales in the Manuals category increased year on year, due to the influence of the clients’ product lifecycles and our commitment to thoroughly implementing QCD (Quality, Cost, Delivery). In the Knowledge category, support for utilizing information data designed for use in on-site applications progressed as planned. Meanwhile, net sales for the category stayed at the same level as the previous fiscal year, due to the contraction of the Chinese market and changes in other markets.

Operating profit for the fiscal year ended September 30, 2026 grew year on year, thanks to digitized QCD activities, while we continue to invest in business transformation that anticipates market changes and in providing an environment that facilitates behavior changes of our employees.

Ordinary profit and profit attributable to owners of parent for the fiscal year ended September 30, 2026 increased year on year, caused by factors such as foreign exchange gains.

a. Results by business category

Item	Fiscal year ended September 30, 2025		Fiscal year ended September 30, 2026		YoY	
	Amount (million yen)	Net sales contribution (or profit margin)	Amount (million yen)	Net sales contribution (or profit margin)	Amount (million yen)	Change
Net sales	18,256	100.0%	19,333	100.0%	＋1,076	5.9%
Manuals	6,505	35.6%	7,609	39.4%	＋1,104	17.0%
Knowledge	10,987	60.2%	10,973	56.8%	(14)	(0.1%)
Other	763	4.2%	749	3.9%	(13)	(1.8%)
Reference						
For the Japanese market	10,520	57.6%	10,593	54.8%	＋72	0.7%
For overseas markets	7,735	42.4%	8,739	45.2%	＋1,004	13.0%
Operating profit	2,694	14.8%	3,068	15.9%	＋373	13.9%
Ordinary profit	3,205	17.6%	3,406	17.6%	＋200	6.3%
Profit attributable to owners of parent	2,149	11.8%	2,248	11.6%	＋98	4.6%

b. Performance versus guidance

Performance for the fiscal year ended September 30, 2026 versus the consolidated earnings guidance issued in November 2025 is as follows:

Item	Amount	Versus forecast	
Net sales	19,333 million yen	(666 million yen)	(3.3%)
Operating profit	3,068 million yen	＋68 million yen	+2.3%

The CMC Group's business operations are classified into the following three categories:

Category	Business activities
Manuals	Provision of services to systematically organize the flow of information in accordance with how it is used (e.g., by converting "real" content to digital formats) based on our deep understanding of our clients' products, markets, and operations.
Knowledge	Provision of services that harness the power of best-fit, cutting-edge technology to maximize the user experience for those who need information.
Other	Sales of software licenses, etc., that serve as the foundation for unleashing the power of information (utilizing information).
Reference	
For the Japanese market	Products and services aimed at the domestic (Japan) market.
For overseas markets	Products and services aimed at overseas markets.

2) Growth strategy progress

Looking ahead towards 2030, while digital technologies are rapidly advancing, we are committing to our growth strategies under the basic policy of "Unleashing the potential of people. Harnessing the power of data. Ready for what comes next."

In line with this basic policy, we conduct our business with an organizational structure shaped by two driving forces: the QCD function that hones performance (Quality, Cost, Delivery) based on a compelling understanding of our clients' products and technologies as well as supporting their on-site operations on one hand, and the Innovation function that assumes responsibilities for creating time-matching values on the other.

During this fiscal year, in order to accelerate business transformation, we implemented a dedicated AI function that incorporates our years of business improvement know-how into our proprietary product KAIZEN FARM[*1]. Combined with hands-on support from personnel with extensive improvement experience, also made available, we are to provide value to clients in a form anticipated today. Also, as the first step to strengthen our development system, CMC has entered into a capital and business alliance with R-Edge Inc., a company with AI products development capabilities[*2].

Through working shoulder-to-shoulder with our client companies to deliver the right information, at the right time, in the right way, we are striving to build a data platform business model that enables to accumulate on-site information into new sets of knowledge.

*1: KAIZEN FARM official website (note: available in Japanese only) https://kaizenfarm.jp/
*2: Capital and business tie-up with R-Edge Inc, news release (available in Japanese followed by English)
https://www.cmc.co.jp/cms/wp-content/uploads/2026/08/oshirase_20260820.pdf

(2) Overview of financial position for the fiscal year

Assets

Total assets at the end of fiscal year ended September 30, 2026 increased by 1,449 million yen from the end of the previous fiscal year to 28,587 million yen (up 5.3% year on year). This was mainly due to a 1,282 million yen increase in cash and deposits, a 175 million yen increase in securities, and a 421 million yen increase in investment securities, offsetting a 293 million yen decrease in notes and accounts receivable and a 201 million yen decrease in inventories.

Liabilities

Total liabilities at the end of the fiscal year ended September 30, 2026 decreased by 476 million yen from the end of the previous fiscal year to 4,742 million yen (down 9.1% year on year). This was mainly due to a 434 million yen decrease in other current liabilities.

Net assets

Total net assets at the end of fiscal year ended September 30, 2026 increased by 1,926 million yen from the end of the previous fiscal year to 23,845 million yen (up 8.8% year on year). This was mainly due to a 1,537 million yen increase in retained earnings and a 199 million yen increase in valuation difference on available-for-sale securities.

(3) Overview of cash flows for the fiscal year

Cash and cash equivalents at the end of the fiscal year ended September 30, 2026 increased by 781 million yen from the end of the previous fiscal year to 13,843 million yen.

Cash flows from operating activities

Cash flows from operating activities were an income of 3,550 million yen (versus a 2,309 million yen of income in the previous fiscal year). This was mainly due to profit before income taxes of 3,406 million yen, depreciation of 403 million yen, decrease in trade receivables of 329 million yen, and decrease in inventories of 227 million yen, offsetting income taxes paid of 1,002 million yen.

Cash flows from investing activities

Cash flows from investing activities were an expenditure of 2,075 million yen (versus an income of 367 million yen in the previous fiscal year). This was mainly due to purchase of property, plant and equipment of 1,091 million yen and payments into time deposits of 1,218 million yen, offsetting proceeds from withdrawal of time deposits of 367 million yen.

Cash flows from financing activities

Cash flows from financing activities were an expenditure of 879 million yen (versus a 1,568 million yen of expenditure in the previous fiscal year). This was mainly due to repayments of long-term borrowings of 57 million yen, purchase of treasury shares of 59 million yen, and dividends paid of 711 million yen.

(4) Future outlook

At present, we expect the following results for the fiscal year ending September 30, 2027.

Item	FY2026 (actual)	FY2027 (forecast)	Versus FY2026	
Net sales	19,333 million yen	20,000 million yen	+666 million yen	+3.4%
Operating profit	3,068 million yen	3,300 million yen	+231 million yen	+7.5%
Ordinary profit	3,406 million yen	3,500 million yen	+93 million yen	+2.8%
Profit attributable to owners of parent	2,248 million yen	2,300 million yen	+51 million yen	+2.3%

2. Fundamental approach to selection of accounting standards

To facilitate comparison with similar companies in Japan, the CMC Group uses standard accounting practices applicable in Japan.

3. Consolidated financial statements and notes

(1) Consolidated balance sheet

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	13,123,533	14,406,378
Notes and accounts receivable - trade	3,152,376	2,859,245
Electronically recorded monetary claims - operating	118,327	123,965
Securities	149,002	324,029
Inventories	1,067,066	865,371
Other	341,641	262,053
Allowance for doubtful accounts	(282)	(310)
Total current assets	17,951,665	18,840,734
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,546,898	2,687,744
Machinery, equipment and vehicles, net	95,706	73,504
Tools, furniture and fixtures, net	187,654	284,851
Land	3,251,026	3,251,026
Construction in progress	8,690	7,278
Other, net	25,036	41,800
Total property, plant and equipment	6,115,011	6,346,206
Intangible assets		
Goodwill	48,034	9,606
Software	341,905	381,567
Other	67,855	77,685
Total intangible assets	457,796	468,859
Investments and other assets		
Investment securities	1,277,461	1,699,362
Insurance funds	519,397	509,010
Deferred tax assets	600,273	524,076
Other	216,375	199,490
Total investments and other assets	2,613,507	2,931,939
Total non-current assets	9,186,315	9,747,005
Total assets	27,137,981	28,587,739

(Thousands of yen)

	As of September 30, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	828,491	830,626
Short-term borrowings	15,000	—
Accounts payable - other	199,516	166,373
Accrued expenses	250,428	233,872
Income taxes payable	499,333	595,593
Contract liabilities	132,538	94,484
Provision for bonuses	499,792	533,188
Provision for bonuses for directors (and other officers)	76,000	81,407
Other	829,126	394,242
Total current liabilities	3,330,226	2,929,789
Non-current liabilities		
Provision for retirement benefits for directors (and other officers)	22,055	19,192
Retirement benefit liability	1,257,336	1,164,462
Other	608,884	628,719
Total non-current liabilities	1,888,276	1,812,375
Total liabilities	5,218,502	4,742,164
Net assets		
Shareholders' equity		
Share capital	657,610	657,610
Capital surplus	679,306	684,852
Retained earnings	21,175,489	22,712,802
Treasury shares	(1,779,637)	(1,822,048)
Total shareholders' equity	20,732,768	22,233,216
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	533,909	733,635
Foreign currency translation adjustment	307,573	420,000
Remeasurements of defined benefit plans	12,527	51,459
Total accumulated other comprehensive income	854,010	1,205,095
Non-controlling interests	332,699	407,262
Total net assets	21,919,478	23,845,575
Total liabilities and net assets	27,137,981	28,587,739

(2) Consolidated statements of income and comprehensive income

Consolidated statement of income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net sales	18,256,391	19,333,092
Cost of sales	11,351,713	11,710,741
Gross profit	6,904,678	7,622,351
Selling, general and administrative expenses	4,209,809	4,553,534
Operating profit	2,694,869	3,068,816
Non-operating income		
Interest income	99,204	116,671
Dividend income	72,266	29,335
Gain on sale of scraps	10,451	10,525
Foreign exchange gains	113,499	143,282
Surrender value of insurance policies	51,034	52,417
Gain on sale of investment securities	144,840	—
Other	38,768	37,992
Total non-operating income	530,064	390,225
Non-operating expenses		
Interest expenses	2,852	2,582
Loss on retirement of non-current assets	10,506	40,687
Loss on sale of non-current assets	187	—
Commission for purchase of treasury shares	3,638	—
Loss on investments in investment partnerships	1,564	8,163
Other	603	1,392
Total non-operating expenses	19,353	52,826
Ordinary profit	3,205,580	3,406,215
Extraordinary income		
Gain on sale of non-current assets	5,547	—
Total extraordinary income	5,547	—
Profit before income taxes	3,211,128	3,406,215
Income taxes - current	1,010,732	1,094,542
Income taxes - deferred	2,212	(2,449)
Total income taxes	1,012,945	1,092,093
Profit	2,198,183	2,314,122
Profit attributable to non-controlling interests	48,508	65,508
Profit attributable to owners of parent	2,149,675	2,248,614

Consolidated statement of comprehensive income

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Profit	2,198,183	2,314,122
Other comprehensive income		
Valuation difference on available-for-sale securities	198,999	202,075
Foreign currency translation adjustment	(42,209)	130,261
Remeasurements of defined benefit plans, net of tax	63,419	38,932
Total other comprehensive income	220,210	371,269
Comprehensive income	2,418,393	2,685,392
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,369,952	2,599,699
Comprehensive income attributable to non-controlling interests	48,440	85,693

(3) Consolidated statements of changes in equity

Fiscal year ended September 30, 2025 (from October 1, 2024 to September 30, 2025)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	657,610	674,101	19,923,149	(1,259,085)	19,995,775
Changes during period					
Dividends of surplus			(897,335)		(897,335)
Profit attributable to owners of parent			2,149,675		2,149,675
Purchase of treasury shares				(538,057)	(538,057)
Disposal of treasury shares		5,205		17,505	22,710
Net changes in items other than shareholders' equity					
Total changes during period	—	5,205	1,252,339	(520,552)	736,992
Balance at end of period	657,610	679,306	21,175,489	(1,779,637)	20,732,768

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	335,640	348,984	(50,892)	633,732	298,894	20,928,402
Changes during period						
Dividends of surplus						(897,335)
Profit attributable to owners of parent						2,149,675
Purchase of treasury shares						(538,057)
Disposal of treasury shares						22,710
Net changes in items other than shareholders' equity	198,269	(41,411)	63,419	220,277	33,805	254,083
Total changes during period	198,269	(41,411)	63,419	220,277	33,805	991,075
Balance at end of period	533,909	307,573	12,527	854,010	332,699	21,919,478

Fiscal year ended September 30, 2026 (from October 1, 2025 to September 30, 2026)

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	657,610	679,306	21,175,489	(1,779,637)	20,732,768
Changes during period					
Dividends of surplus			(711,300)		(711,300)
Profit attributable to owners of parent			2,248,614		2,248,614
Purchase of treasury shares				(59,208)	(59,208)
Disposal of treasury shares		5,546		16,797	22,344
Net changes in items other than shareholders' equity					
Total changes during period	—	5,546	1,537,313	(42,410)	1,500,448
Balance at end of period	657,610	684,852	22,712,802	(1,822,048)	22,233,216

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income		
Balance at beginning of period	533,909	307,573	12,527	854,010	332,699	21,919,478
Changes during period						
Dividends of surplus						(711,300)
Profit attributable to owners of parent						2,248,614
Purchase of treasury shares						(59,208)
Disposal of treasury shares						22,344
Net changes in items other than shareholders' equity	199,725	112,426	38,932	351,084	74,562	425,647
Total changes during period	199,725	112,426	38,932	351,084	74,562	1,926,096
Balance at end of period	733,635	420,000	51,459	1,205,095	407,262	23,845,575

(4) Consolidated statements of cash flows

(Thousands of yen)

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	3,211,128	3,406,215
Depreciation	338,522	403,542
Amortization of goodwill	38,427	38,427
Increase (decrease) in provision for bonuses	(80,119)	32,105
Increase (decrease) in retirement benefit liability	2,599	(53,941)
Increase (decrease) in provision for bonuses for directors (and other officers)	(10,220)	5,407
Increase (decrease) in provision for retirement benefits for directors (and other officers)	4,645	(2,862)
Interest and dividend income	(171,471)	(146,007)
Interest expenses	2,852	2,582
Foreign exchange losses (gains)	(193,479)	(80,987)
Loss on retirement of non-current assets	10,506	40,687
Loss (gain) on sale of investment securities	(144,840)	—
Decrease (increase) in trade receivables	480,793	329,508
Decrease (increase) in inventories	(221,656)	227,568
Increase (decrease) in trade payables	(196,158)	(15,747)
Increase (decrease) in accrued consumption taxes	(82,110)	108,368
Other, net	111,178	112,650
Subtotal	3,100,598	4,407,519
Interest and dividends received	286,350	147,808
Interest paid	(2,857)	(2,582)
Income taxes paid	(1,074,686)	(1,002,136)
Net cash provided by (used in) operating activities	2,309,404	3,550,608
Cash flows from investing activities		
Payments into time deposits	(781,614)	(1,218,136)
Proceeds from withdrawal of time deposits	1,213,960	367,803
Proceeds from redemption of securities	142,730	156,630
Purchase of property, plant and equipment	(528,917)	(1,091,027)
Purchase of shares of subsidiaries	—	(155,100)
Purchase of intangible assets	(83,424)	(167,508)
Purchase of investment securities	(53,093)	(13,716)
Other, net	457,488	45,435
Net cash provided by (used in) investing activities	367,128	(2,075,619)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(19,890)	(15,000)
Repayments of long-term borrowings	(67,092)	(57,936)
Dividends paid	(897,283)	(711,059)
Purchase of treasury shares	(538,057)	(59,208)
Other, net	(46,159)	(36,074)
Net cash provided by (used in) financing activities	(1,568,481)	(879,278)
Effect of exchange rate change on cash and cash equivalents	123,064	185,300
Net increase (decrease) in cash and cash equivalents	1,231,115	781,010
Cash and cash equivalents at beginning of period	11,830,926	13,062,042
Cash and cash equivalents at end of period	13,062,042	13,843,053

(5) Notes on consolidated financial statements

Notes on going-concern assumption

None

Segment information

Segment information

As CMC Group's business consists of a single segment, the Manuals & Knowledge business, segment information is omitted.

Per share information

	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net assets per share	1,667.76 yen	1,813.89 yen
Profit per share	164.12 yen	174.00 yen

Notes:

1. As there are no diluted shares, diluted profit per share is not stated.
2. The basis for calculating profit per share is as follows:

Item	Fiscal year ended September 30, 2025	Fiscal year ended September 30, 2026
Net income attributable to owners of parent (thousand yen)	2,149,675	2,248,614
Amount not attributable to common shareholders (thousand yen)	—	—
Profit attributable to owners of common stock (thousand yen)	2,149,675	2,248,614
Average number of shares of common stock	13,097,989	12,923,313

Significant subsequent matters

None