Summary of Non-Consolidated Financial Results for the Nine Months Ended September 30, 2026 (J-GAAP)

November 13, 2026

Listed Company Name: CellSeed Inc.
Securities Code: 7776
Listing: Tokyo Stock Exchange URL: https://www.cellseed.com
Representative: Setsuko Hashimoto, Ph.D. President and CEO
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Scheduled Date to Start Dividend Payment: -
Preparation of Results Briefing Materials: None
Financial Results Briefing: None

(Amounts of less than one million yen have been truncated)

1. Non-Consolidated Financial Results for the Nine Months Ended September 30, 2026 (from January 1, 2026 to September 30, 2026)

(1) Non-Consolidated Operating Results (Cumulative)

(Percentages indicate year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Net profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine Months Ended September 30, 2026	42	(35.0)	(834)	—	(835)	—	(910)	—
Nine Months Ended September 30, 2025	65	(52.8)	(824)	—	(823)	—	(849)	—

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine Months Ended September 30, 2026	(23.51)	—
Nine Months Ended September 30, 2025	(24.51)	—

(2) Non-Consolidated Financial Position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of September 30, 2026	1,819	1,524	83.0
As of December 31, 2025	1,655	1,268	76.0

Reference: Shareholders' equity As of September 30, 2026: 1,509 million yen
As of December 31, 2025: 1,257 million yen

2. Dividends

	Full-year dividend				
	First quarter- end	Second quarter- end	Third quarter- end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	—	0.00	—	0.00	0.00
Fiscal year ended December 31, 2026	—	0.00	—		
Fiscal year ending December 31, 2026 (Forecast)				0.00	0.00

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

3. Non-Consolidated Results Forecast for the Fiscal 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		Profit		Profit per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	50	(40.2)	(1,225)	—	(1,234)	—	(1,309)	—	(33.81)

Note: Revision of non-consolidated forecast since last announcement: Yes

* Notes:

(1) Application of special accounting treatments in preparing quarterly non-consolidated financial statements: None

(2) Change in accounting policies, accounting estimates, and retrospective restatements
1) Change in accounting policies in accordance with revision of accounting standards: None
2) Change in accounting policies other than item 1) above: None
3) Change in accounting estimates: None
4) Retrospective restatements: None

(3) Number of shares issued (common shares)
1) Number of shares issued at the end of the period (including treasury shares)
As of September 30, 2026 39,539,819 shares
As of December 31, 2025 35,557,719 shares
2) Number of treasury shares at the end of the period
As of September 30, 2026 156 shares
As of December 31, 2025 156 shares
3) Average number of shares during the fiscal year
Nine months ended September 30, 2026 38,713,146 shares
Nine months ended September 30, 2025 34,666,263 shares

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: None