Results Briefing Materials
2Q FY2024

July 12, 2024

S-Pool, Inc.

Prime Section, Tokyo Stock Exchange (2471)

1. 2Q FY2024 Performance Results
2. 2Q FY2023 Overview and 2H Plans by Business Segment
3. FY2024 Performance Forecasts
4. Dividends and Stock Information

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1. 2Q FY2024 Performance Results

The Company has applied International Financial Reporting Standards (IFRS) starting in FY2024.
Accordingly, figures for FY2023 have been revised from the Japanese GAAP figures released January 12, 2024, to the IFRS figures released February 29, 2024.

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Consolidated

Despite lower YoY sales and profits, we outperformed planned targets, chiefly in profits.
We are making various preparations to achieve a major recovery starting in 2H.

Revenue	Operating profit	Net income*
12,093 million yen	**741** million yen	**684** million yen
(YoY change: -7.9%)	(YoY change: -50.8%)	(YoY change: -29.3%)

* Quarterly net income attributable to owners of the parent

Business Solutions Segment

Revenue
6,577 million yen
(YoY change: +10.2%)

- Equipment sales in Special Needs Employment Services were up sharply, exceeding planned targets.
- Despite lower sales of Wide-area Administrative BPO Services attributable to the end of national projects, we made progress in winning orders for projects in the second half.
- Sales of consulting services grew for local governments in Environmental Management Support Services.

Human Resource Solutions Segment

Revenue
5,556 million yen
(YoY change: -22.9%)

- Sales and profits were down due to the end of COVID-19-related operations.
- Operations related to COVID-19 completely disappeared in 1Q.
- Sales in 2Q declined from 1Q due to seasonal factors (an increase in retirees at the end of the fiscal year).

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2Q FY2024 Financial Results (YoY change)

Sales decreased due to the reactionary drop in Human Resource Outsourcing Services. Operating profits were down sharply due to plans for the year emphasizing 2H in the Business Solutions Segment and lower sales in Human Resource Outsourcing Services.

(Unit: million yen)	**FY2024 2Q results**	FY2023 2Q results	YoY	YoY (%)
Revenue	**12,093**	**13,132**	-1,038	-7.9%
Gross profit	**4,015**	**4,513**	-498	-11.0%
Gross profit margin (%)	33.2%	34.4%	-	-1.2pt
Selling and administrative expenses	**3,285**	**3,073**	+211	+6.9%
Selling and administrative expenses/net sales (%)	27.2%	23.4%	-	+3.8pt
Operating profit	**741**	**1,506**	-764	-50.8%
Operating profit margin (%)	6.1%	11.5%	-	-5.4pt
Pretax quarterly profit	**650**	**1,451**	-800	-55.2%
Quarterly profit attributable to owners of the parent	**684**	**968**	-283	-29.3%

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Sales came in slightly below plans due to delayed recovery in the Human Resource Solutions Segment.
Profits exceeded expectations thanks to improved performance in Special Needs Employment Services.

(Unit: million yen)	FY2024 2Q results	FY2024 2Q targets	vs. targets	vs. targets(%)
Revenue	**12,093**	**12,487**	-393	-3.2%
Gross profit	**4,015**	**3,954**	+61	+1.5%
Gross profit margin (%)	33.2%	31.7%	-	+1.5pt
Selling and administrative expenses	**3,285**	**3,411**	-126	-3.7%
Selling and administrative expenses/net sales (%)	27.2%	27.3%	-	-0.1pt
Operating profit	**741**	**542**	+199	+36.8%
Operating profit margin (%)	6.1%	4.3%	-	+1.8pt
Pretax quarterly profit	**650**	**530**	+120	+22.7%
Quarterly profit attributable to owners of the parent	**684**	**376**	+308	+81.9%

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2Q FY2024 Results by Segment (YoY change)

Sales and profits in Human Resource Solutions Services were down sharply due to the reactionary drop.
Sales in the Business Solutions Segment were up but profits down due to additional forward-looking investment for the year emphasizing 2H.

(Unit: million yen)		FY2024 2Q results	FY2023 2Q results	YoY	YoY (%)
Revenue	Business Solutions Segment	**6,577**	5,969	+607	+10.2%
	Human Resource Solutions Segment	**5,556**	7,206	-1,650	-22.9%
	Adjustments	**(39)**	(43)	-	-
	Total	**12,093**	13,132	-1,038	-7.9%
Operating profit	Business Solutions Segment	**1,182**	1,625	-443	-27.3%
	Human Resource Solutions Segment	**424**	639	-214	-33.6%
	Adjustments	**(864)**	(758)	-	-
	Total	**741**	1,506	-764	-50.8%
Operating profit margin	Business Solutions Segment	**18.0%**	27.2%	-	-9.2pt
	Human Resource Solutions Segment	**7.6%**	8.9%	-	-1.3pt
	Total	**6.1%**	11.5%	-	-5.4pt

Business Solutions Segment:	Special Needs Employment Services, Wide-area Administrative BPO Services, Environmental Management Support Services, etc.
Human Resource Solutions Segment:	Temporary Staffing Services (call centers, sales support, etc.)
Adjustments (Operating profit):	Head office costs, shared costs, other revenues and expenses, etc.

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2Q FY2024 Results by Segment (vs. targets)

Targets for both sales and profits in the Business Solutions Segment were achieved.
In Human Resource Solutions Services, however, both sales and profits fell short of targets due to slower than anticipated recovery.

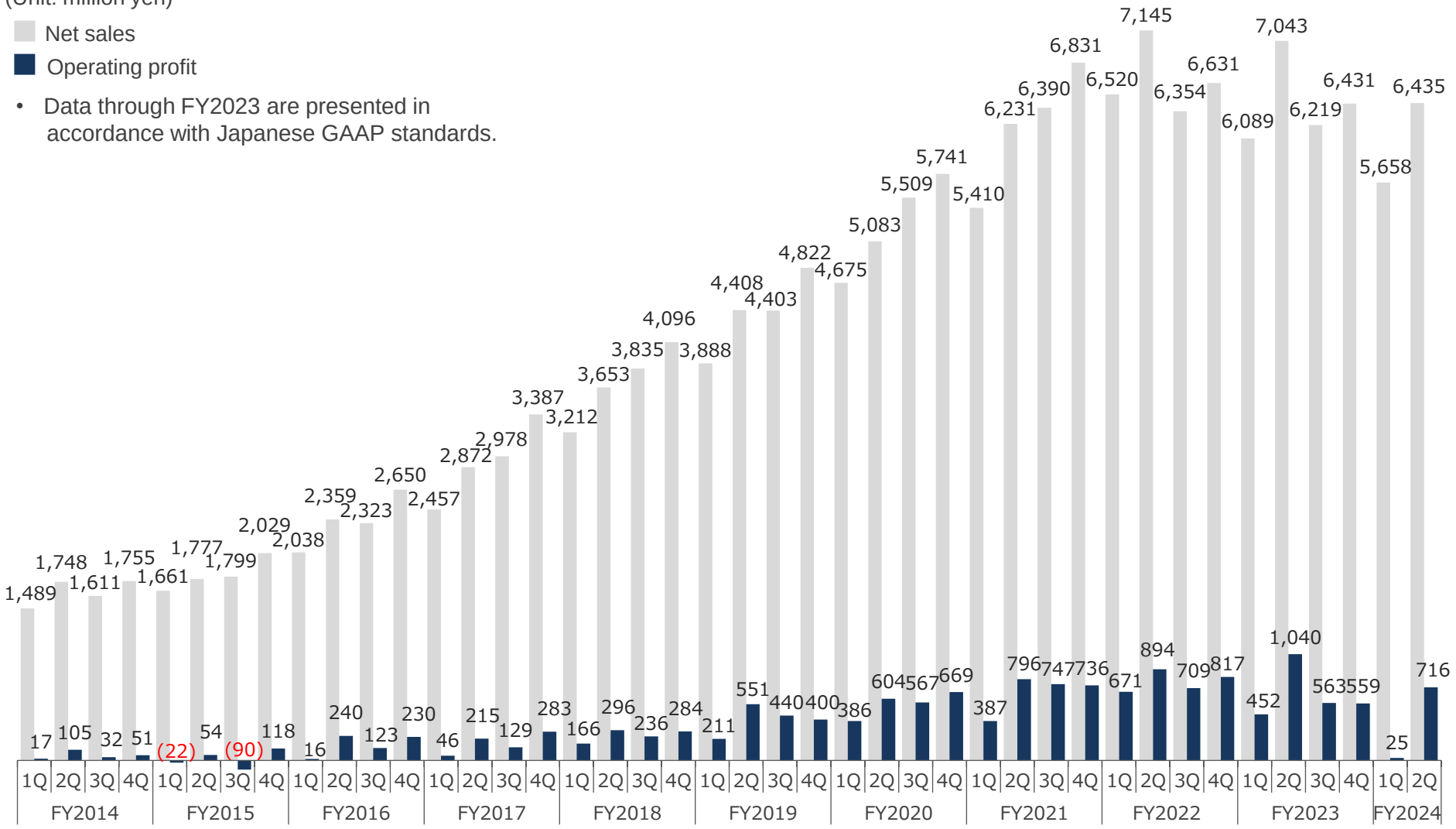
(Unit: million yen)		FY2024 2Q results	FY2024 2Q targets	vs. targets	vs. targets(%)
Revenue	Business Solutions Segment	**6,577**	6,531	+45	+0.7%
	Human Resource Solutions Segment	**5,556**	6,100	-543	-8.9%
	Adjustments	(39)	(144)	-	-
	Total	**12,093**	12,487	-393	-3.2%
Operating profit	Business Solutions Segment	**1,182**	943	+238	+25.3%
	Human Resource Solutions Segment	**424**	544	-119	-22.0%
	Adjustments	(864)	(944)	-	-
	Total	**741**	542	+199	+36.8%
Operating profit margin	Business Solutions Segment	**18.0%**	14.4%	-	+3.6pt
	Human Resource Solutions Segment	**7.6%**	8.9%	-	-1.3pt
	Total	**6.1%**	4.3%	-	+1.8pt

Business Solutions Segment:	Special Needs Employment Services, Wide-area Administrative BPO Services, Environmental Management Support Services, etc.
Human Resource Solutions Segment:	Temporary Staffing Services (call centers, sales support, etc.)
Adjustments (Operating profit):	Head office costs, shared costs, other revenues and expenses, etc.

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Consolidated business performance is expected to recover significantly in 4Q after bottoming out in 1Q.

(Unit: million yen)



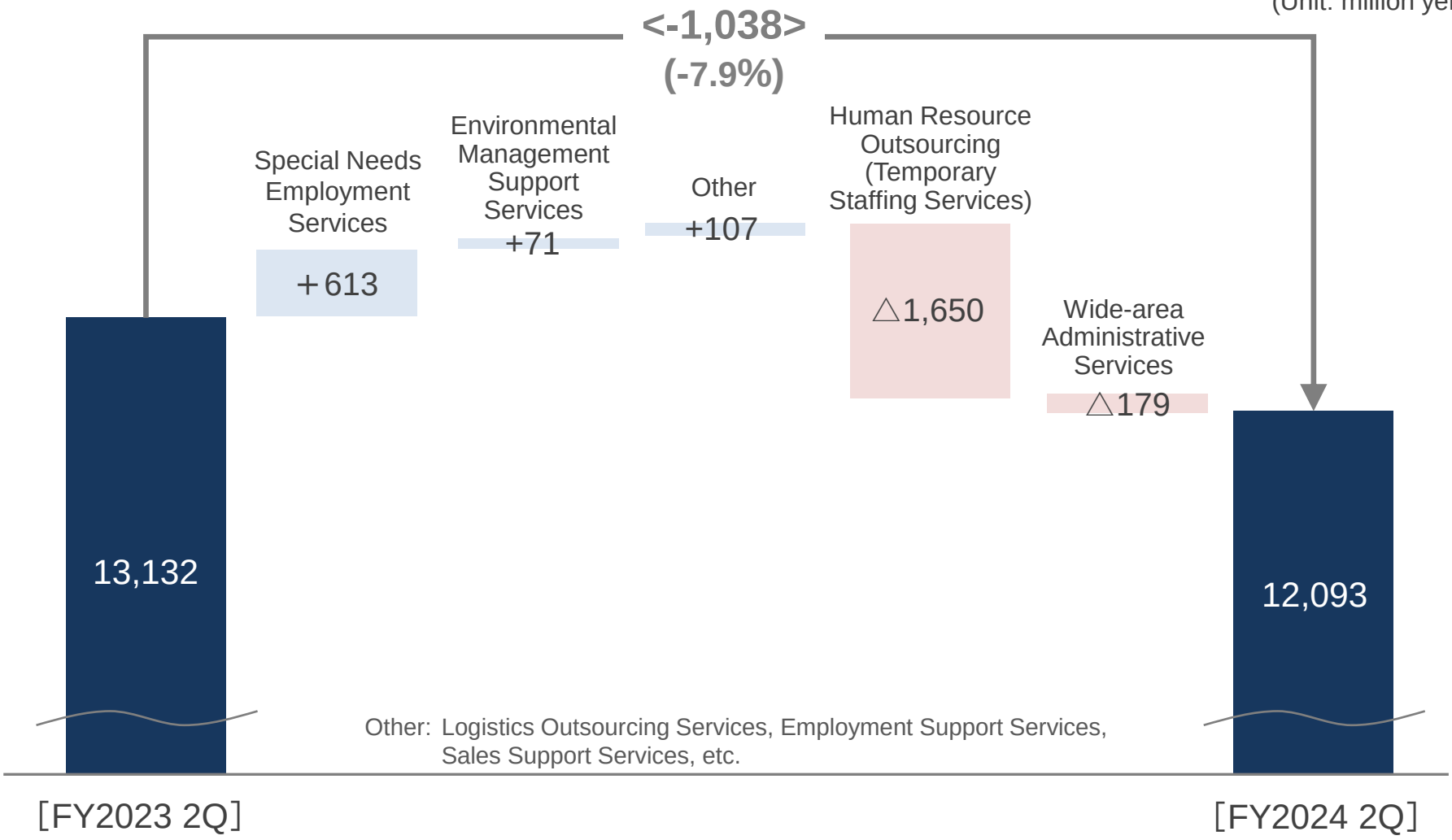
- Data through FY2023 are presented in accordance with Japanese GAAP standards.

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Analysis of Change in Net Sales

The downturn in Human Resource Outsourcing Services sales is due to the end of COVID-19-related operations.
Growth in the Business Solutions Segment was limited due to plans for the year emphasizing 2H. Nevertheless, overall performance in this segment proved strong.

(Unit: million yen)

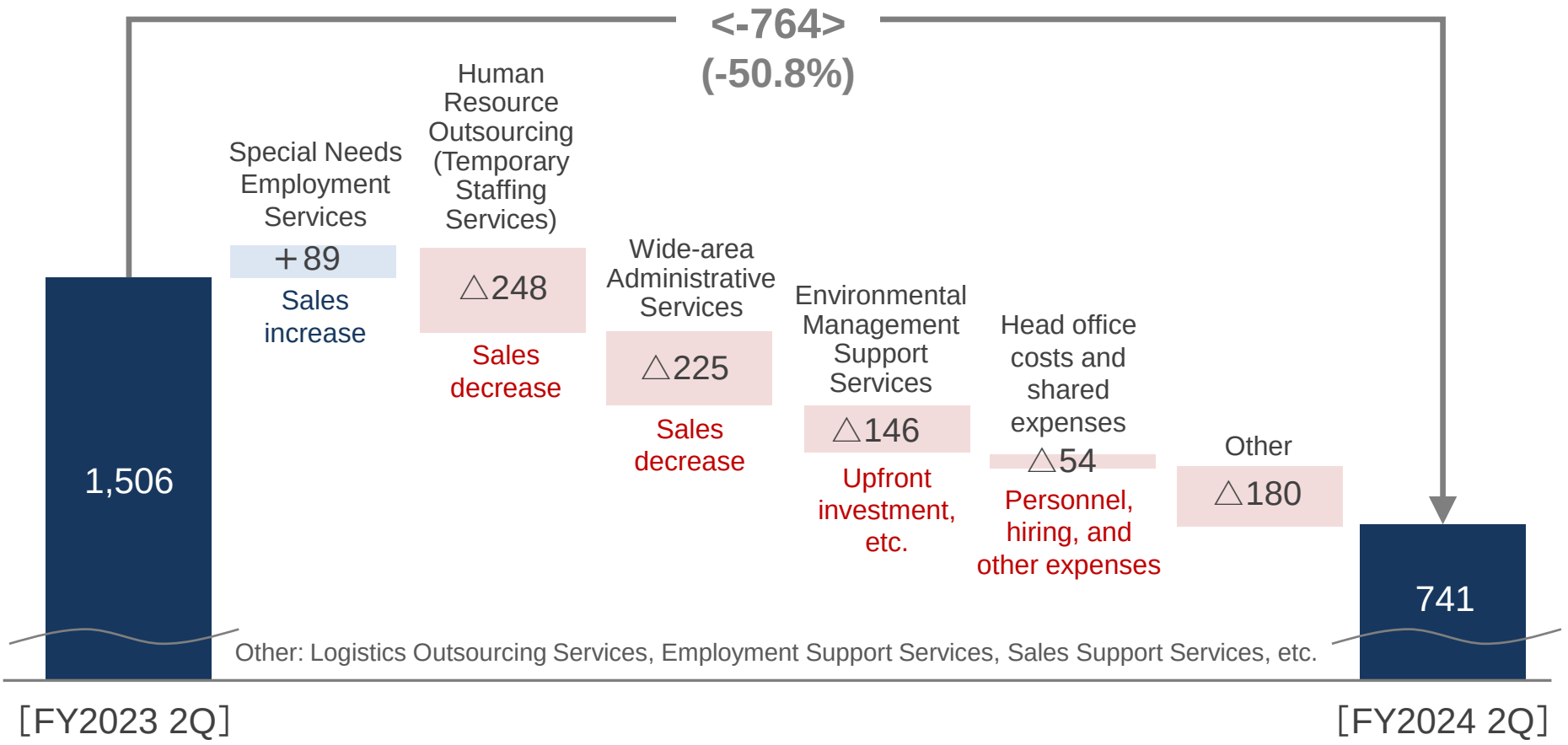


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Analysis of Change in Operating Profit

Profits were down sharply for various reasons, including lower sales and forward-looking investments.
Profits are expected to grow from 2H for Wide-area Administrative BPO Services, Environmental Management Support Services, and Other Services.

(Unit: million yen)



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2. 2Q FY2023 Overview and 2H Plans by Business Segment

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[Business Solutions Segment]

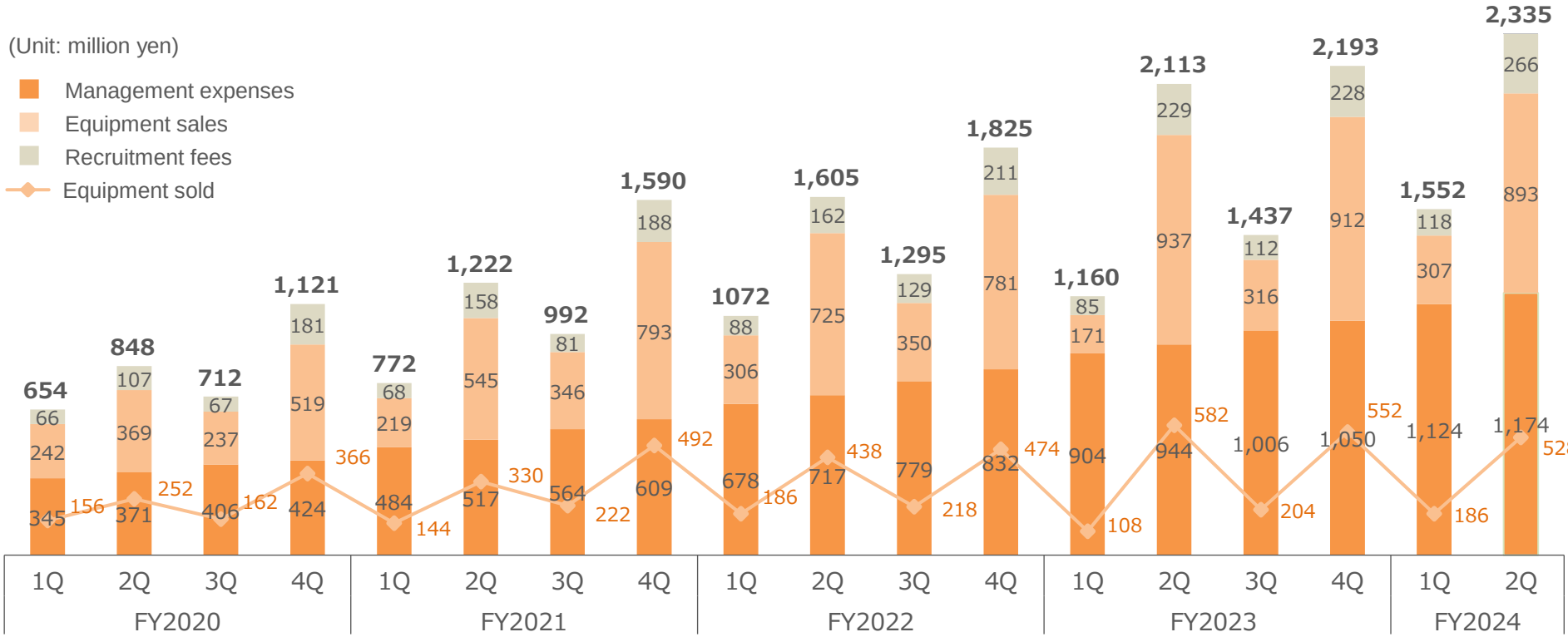
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Revenue: **3,887** million yen (YoY change +18.7%)

Inquiries from new and existing clients remained strong due to an increase in the statutory employment ratio (from 2.3% to 2.5%).

[Equipment sales] 2Q: 528 sections (planned: 430-480 sections) [Sections managed] 8,209 sections
[Customers] 640 companies (new: 27; cancellations: 6) [Number of employees] 4,015 persons (retention rate 92%)

- Equipment sales were up sharply in the runup to the peak period (start of the fiscal year). Hiring at new farms also proceeded smoothly and deliveries were made ahead of schedule.
- Four farms opened in 1H (two farms each in 1Q and 2Q, with two of the four outdoors and two indoors). Facilities now total 50.



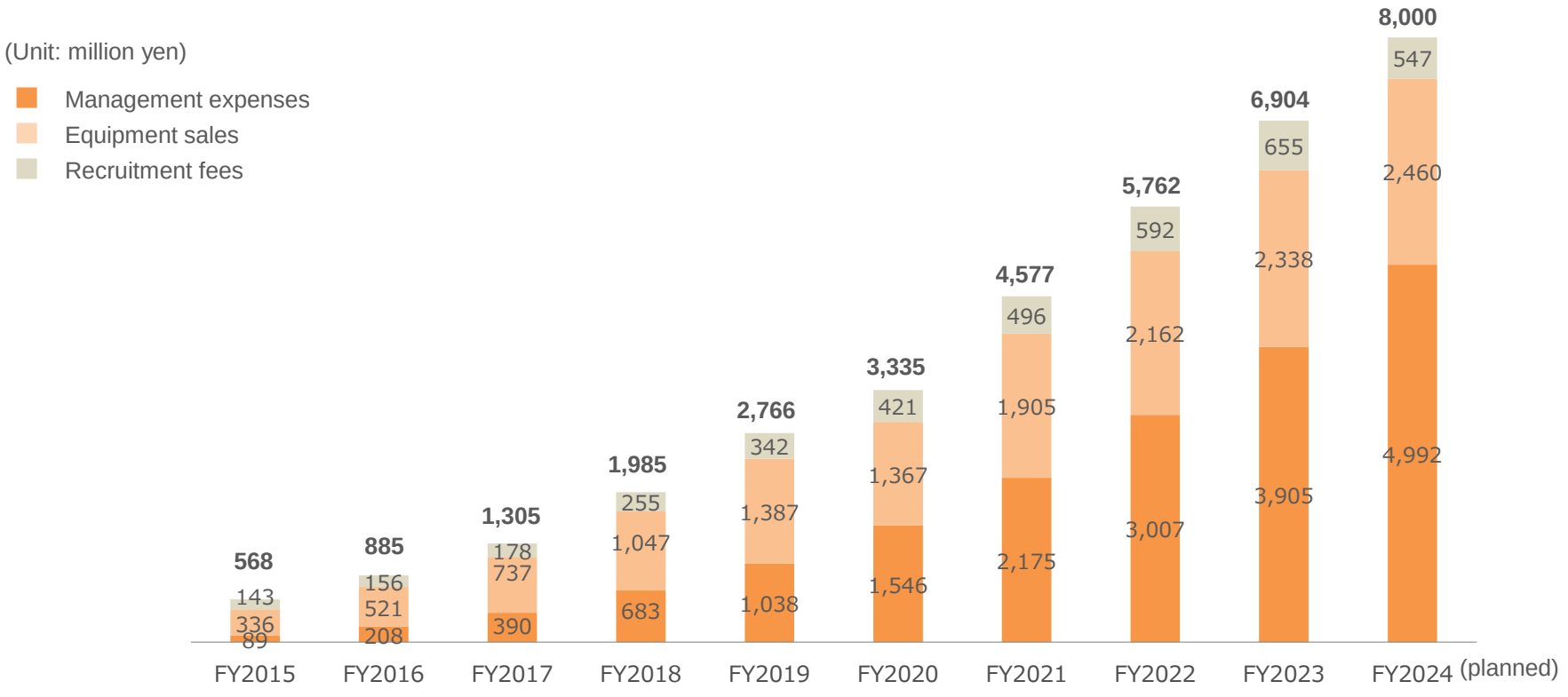
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Special Needs Employment Services [2H Plans]

[Full-year] Revenue: **8,000** million yen (YoY change +15.9%)

We plan to accelerate preparations to exceed sales targets.

- The equipment sales target for 2H is 736 sections (1,450 sections for the full year):
  [3Q] 275-325 sections [4Q] 433-483 sections.
- We will open four farms in 2H. (one in 3Q and three in 4Q, with one outdoors and three indoors).
- We will launch new services during this period to enhance support for people with disabilities in areas other than farming.



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[Amendment of the Act for Promotion of Employment of Persons with Disabilities]

- The government will increase the statutory employment rate in July 2026 from the current April 2024 rate of 2.5% to 2.7%.



[Efforts to achieve sustained development of farming services]

Launching external sales of farm vegetables on a trial basis

- Internal use (e.g., as ingredients for food served in employee dining halls)
- Donations to children's dining halls and other welfare facilities (CSR activities)
- (New) External sales (Sales through local supermarkets)
  → Directly linking labor to income earned from vegetable sales



[Results]

Boosting motivation and making work more rewarding for people with disabilities employed at farms



- Actual comments -

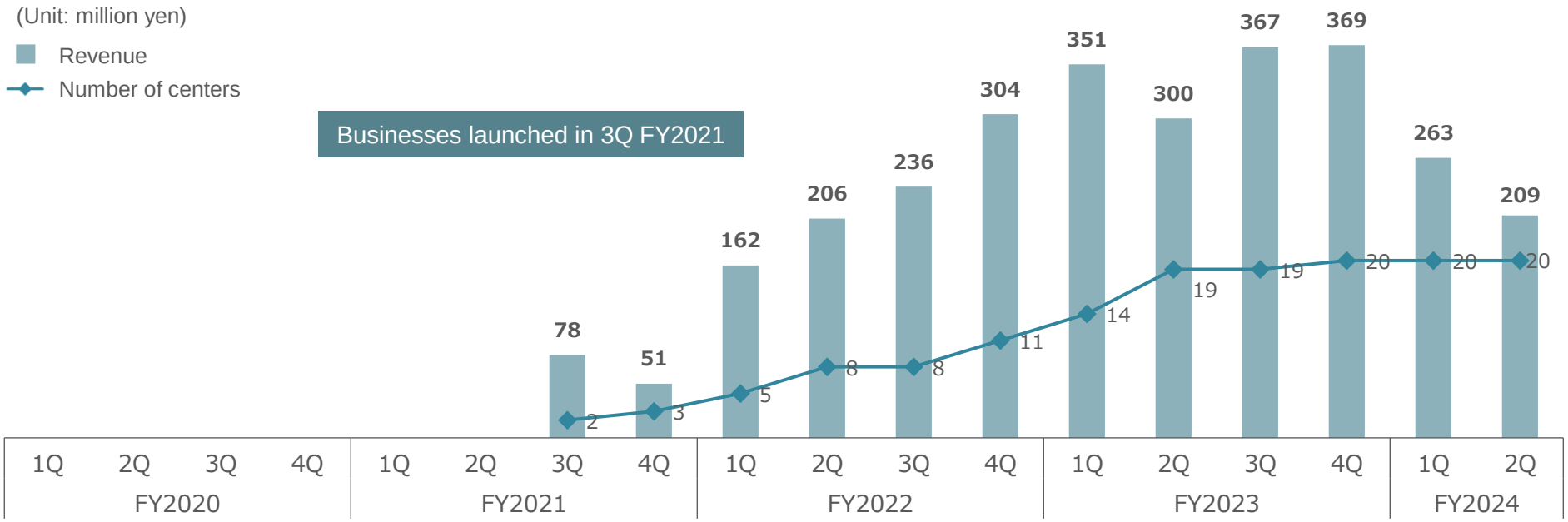
"I'm really happy to see the vegetables we grow being sold."
"It makes it more fun to grow the vegetables."
"We work harder knowing the vegetables will be bought by customers."
"I've started to take an interest in seeing how the vegetables are sold in supermarkets."

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Revenue: **472** million yen (YoY change -27.6%)

Despite significant declines in sales and profits, 1H results were slightly better than planned.

- Sales and profits were down sharply in 1H due to the ending of various national projects and the absence of large-scale projects.
- Despite a challenging 1H, efforts to secure orders should proceed according to plan in 2H and beyond thanks to redoubled sales activities.
- Discussions with prospective local government clients aimed at resuming the opening of new centers have resumed.



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Wide-area Administrative BPO Services [2H Plans]

[Full-year] Revenue: **1,495** million yen (YoY change +7.6%)

Progress in acquiring projects in the new fiscal year budget finally reversed in the 2H of the year.

- Assuming orders secured under new fiscal year budgets, we expect a major rebound starting in 3Q. (3Q: approx. 400 million yen, 4Q: approx. 650 million yen)
- We will open a new center this summer in Ginowan, Okinawa, operating from the start on the wide-area administration model.
- We plan to open one to three centers in 2H, prioritizing securing orders keeping to a strict timetable of openings.

Shared BPO Centers

This is a shared BPO service that consolidates the administrative operations of multiple municipalities.

20 → 23 locations

[FY2023] [FY2024]



Municipal Smart Counters

These administrative service desk agency services handle the functions of multiple administrative service desks for a given region.



15 → 18 locations

[FY2023] [FY2024]

Municipal Online Counters



81 → 300 terminals

[FY2023] [March 2025]

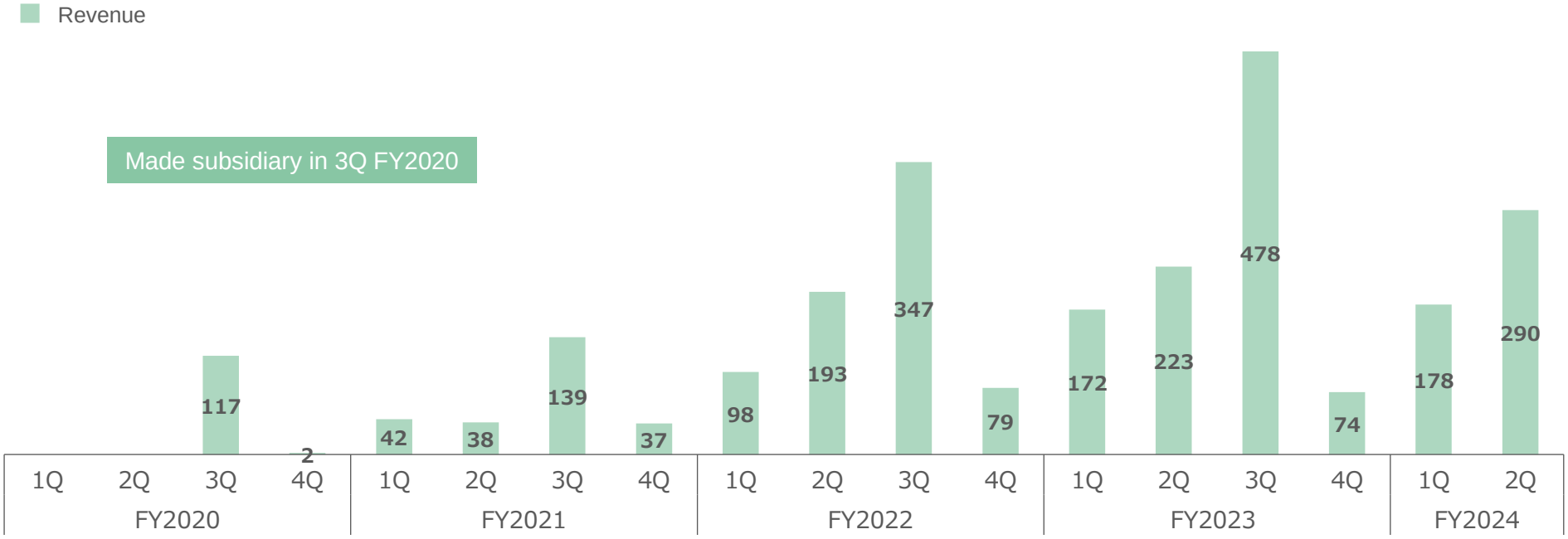
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Revenue: **468** million yen (YoY change +18.2%)

Newly launched consulting services for local governments contributed to sales growth.

- 1H sales of consulting services for businesses remained largely unchanged YoY due to the concentration of deliveries in 2H.
- Profits were down in 1H due to forward-looking investments in staffing enhancements and in other areas in preparation for business expansion in 2H and beyond.
- The launch of consulting services for local governments proceeded according to plan, with orders received from 27 local governments.

(Unit: million yen)

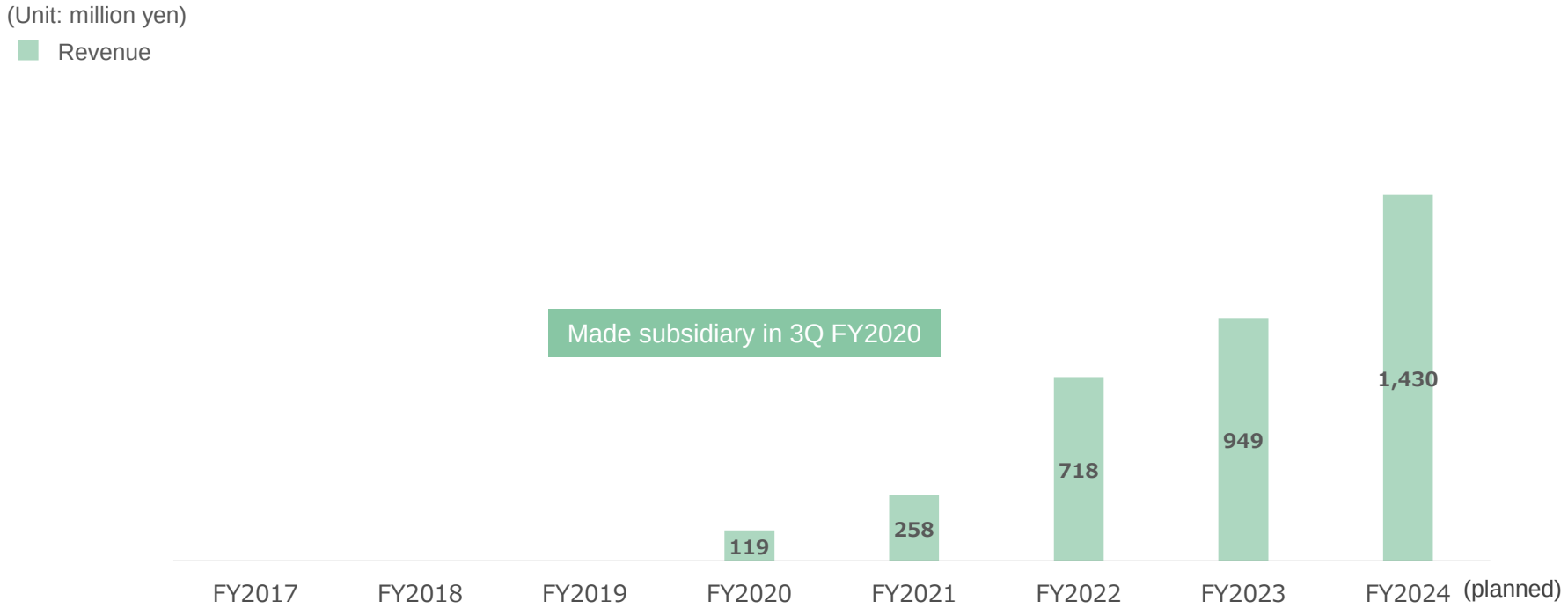


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[Full-year] Revenue: **1,430** million yen (YoY change +50.6%)

In 1H, we largely achieved the targeted number of orders for the year. In 2H, we will focus on ensuring steady delivery, enhancing sales for the next period, and pursuing service development.

- We expect sharp growth in sales in 4Q of this year due to the change in the delivery date for CDP consulting services. (3Q: approx. 100 million yen, 4Q: approx. 900 million yen)
- We will focus on enhancing the service menu for corporate consulting to strengthen cross-selling.
- We will enhance sales to local governments to secure a steady stream of orders.



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Logistics Outsourcing Services

Revenue: **639** million yen (YoY change -14.0%)

- Sales and profits were down for various reasons, including our withdrawal from services for distribution center operations.
- We returned to monthly profitability in 2Q due to various factors, including bringing new projects online.

Employment Support Services

Revenue: **375** million yen (YoY change +2.2%)

- Despite steady growth in new customers, sales grew only slightly due to the effects of lower unit prices as a result of progressive automation.
- Profits outperformed targets thanks to efforts in areas such as business efficiency and productivity improvements.

Sales Support Services

Revenue: **459** million yen (YoY change +10.4%)

- We have built a nationwide structure of five facilities (Tokyo, Sapporo, Nagoya, Osaka, and Fukuoka) to grow this business.
- Profits were down sharply in 1H due to forward-looking investments made to open new facilities and enhance staffing.

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Logistics Outsourcing Services

[Full-year] Revenue: **1,626** million yen (YoY change +10.6%)

- We will enhance sales efforts to increase utilization rates at distribution centers.
- We will focus on making distribution centers more profitable through efforts to improve profitability and optimize fees.

Employment Support Services

[Full-year] Revenue: **800** million yen (YoY change +11.7%)

- We will focus on growing interviewing agency services, which are difficult to automate and involve high outsourcing demand.
- Started support services for hiring full-time employees in addition to part-time and part-time areas.

Sales Support Services

[Full-year] Revenue: **1,050** million yen (YoY change +30.4%)

- We will focus on winning orders for large-scale nationwide promotional campaigns based on the results achieved with newly opened facilities.
- We will also focus on winning more orders leveraging solutions based on real-world sales promotion and CRM by strengthening our partnership with BellSystem24.

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[Human Resource Solutions Segment]

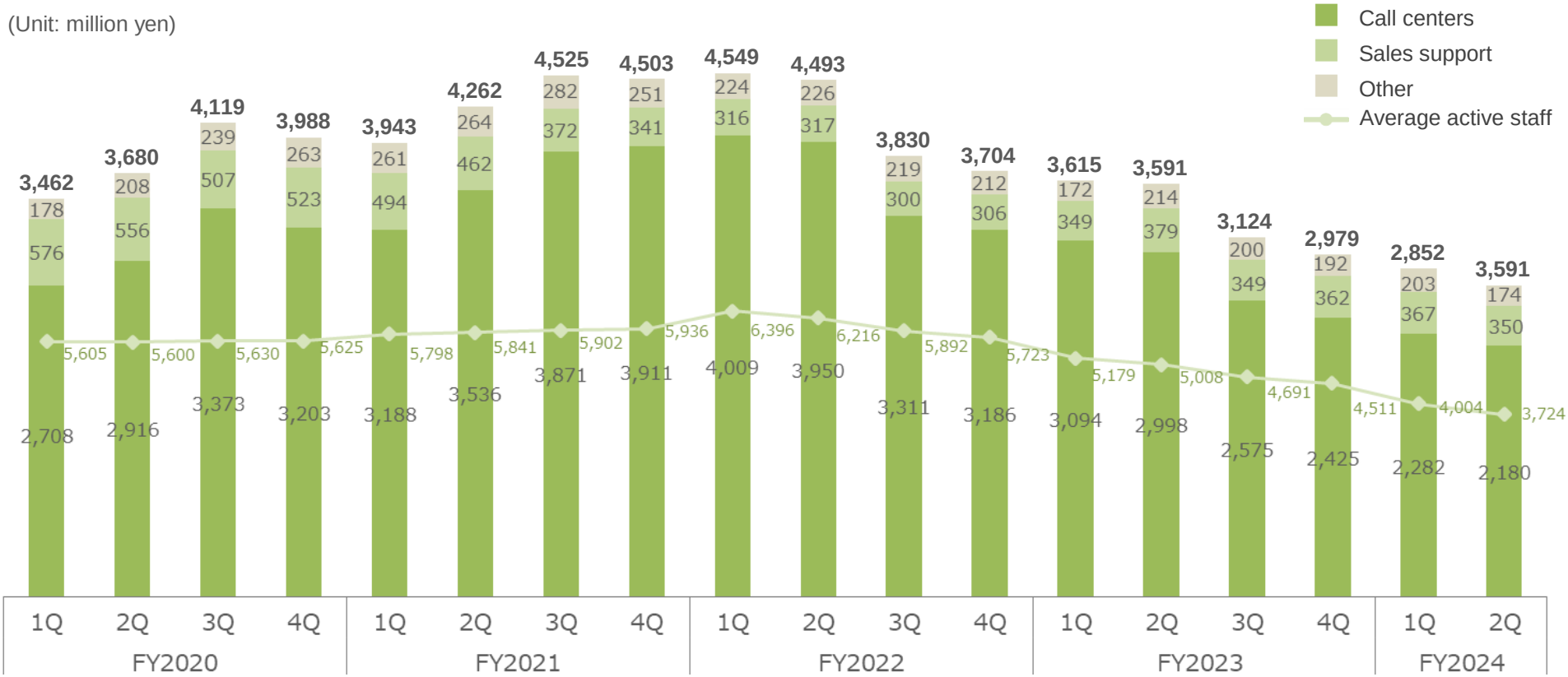
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Revenue: **5,556** million yen (YoY change -22.9%)

These results reflect a continuation of a slower than expected recovery at call centers.

[Call centers] 4,462 million yen (YoY change -26.8%)
[Sales support] 717 million yen (YoY change -1.6%)

- Operations related to COVID-19 ended in 1Q. 2Q sales were down due to seasonal factors: specifically, an increase in retirees at the end of the fiscal year.
- We implemented additional cost-saving efforts in response to lower sales.

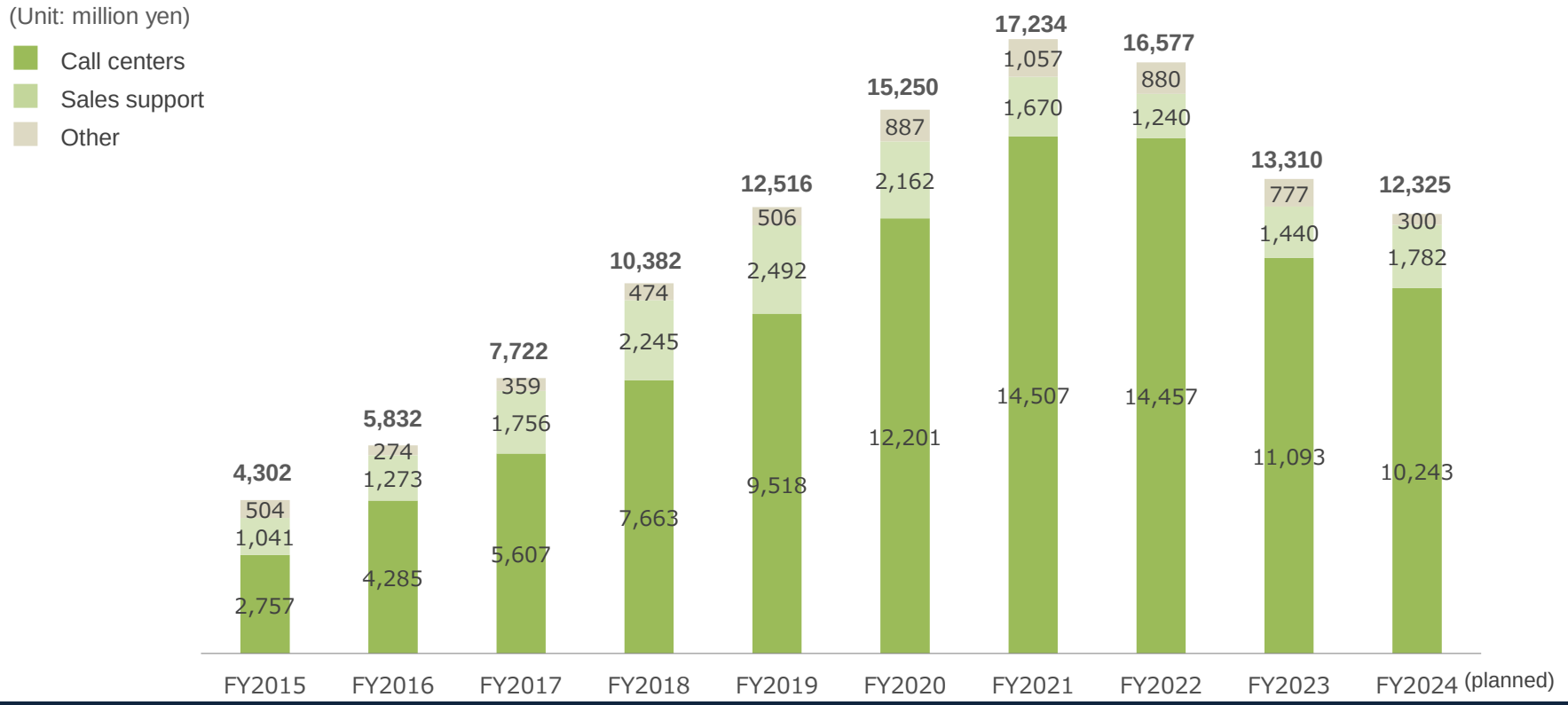


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[Full-year] Revenue: **12,325** million yen (YoY change -7.4%)

We will strive to revive the business by rebuilding existing businesses and renewing our pursuit of new growth potential.

- Full-year results may fall short of targets due to slow progress in 1H.
- Rebuilding: Rebuilding call centers business, reinforcing employee group dispatching, and enhancing sales of outsourcing projects
- Rebirth: Promoting efforts to tackle the challenges of new domains, including the first step of launching a service to dispatch licensed construction managing engineers



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3. FY2024 Performance Forecasts

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The change to IFRS will result in a decrease in operating profit, which was higher under Japanese GAAP. The upturn will result in an increase in profit.

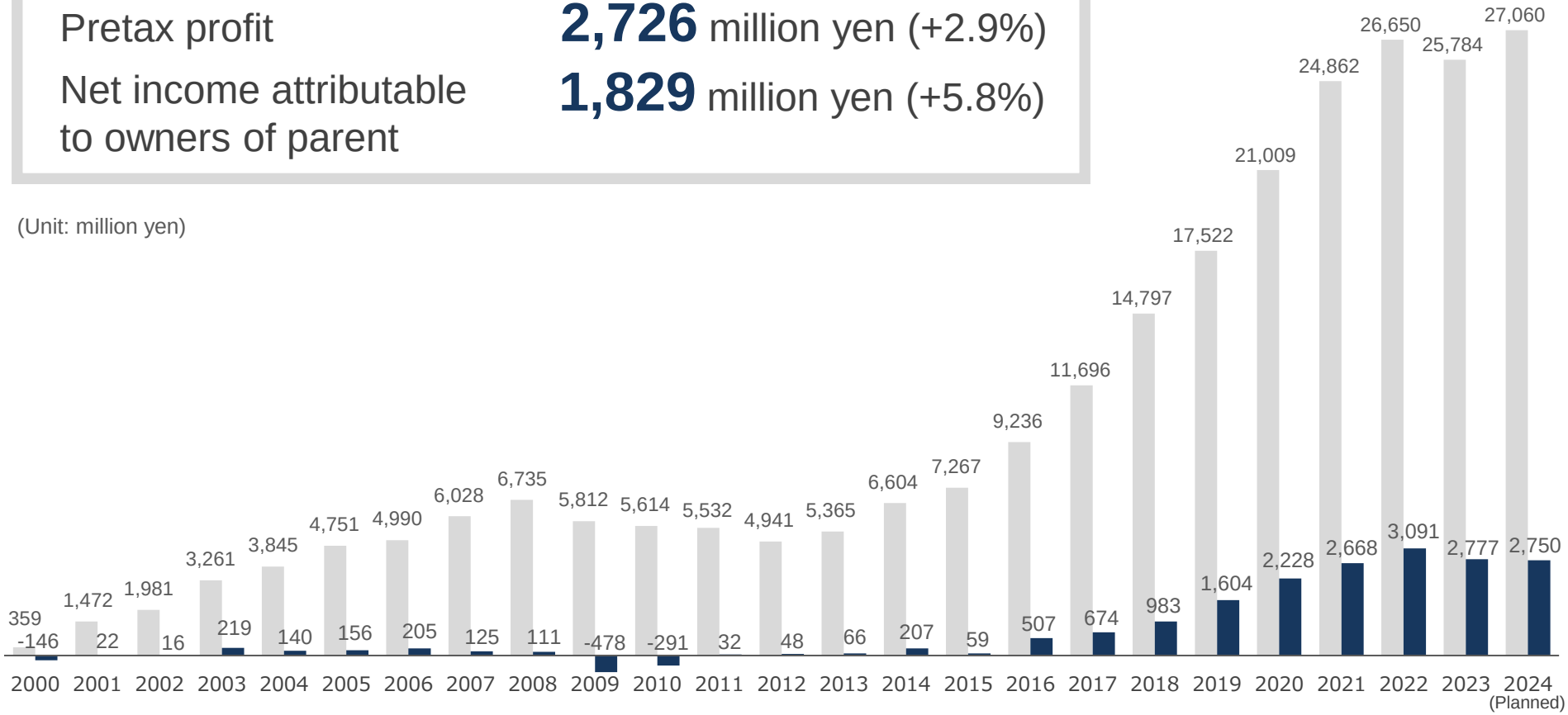
(YoY change)

Revenue	**27,060** million yen (+4.9%)
Operating profit	**2,750** million yen (-1.0%)
Pretax profit	**2,726** million yen (+2.9%)
Net income attributable to owners of parent	**1,829** million yen (+5.8%)

Revenue
Operating profit

* Data through FY2022 are presented in accordance with Japanese GAAP standards.

(Unit: million yen)



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FY2024 Performance Forecasts (Details)

Revenue may fall somewhat short of targets due to the slower than anticipated recovery in Human Resource Outsourcing Services.
Operating profits are expected to be in line with targets thanks to growth in Business Solutions Segment businesses.

(Unit: million yen)	**FY2024 planned**	FY2023 results	YoY	YoY(%)
Revenue	**27,060**	25,784	+1,275	+4.9%
Gross profit	**9,625**	8,907	+717	+8.1%
Gross profit margin (%)	35.6%	34.5%	-	+1.1pt
Selling and administrative expenses	**6,875**	6,223	+651	+10.5%
Selling and administrative expenses/net sales (%)	25.4%	24.1%	-	+1.3pt
Operating profit	**2,750**	2,777	-27	-1.0%
Operating profit margin (%)	10.2%	10.8%	-	-0.6pt
Pretax profit	**2,726**	2,649	+76	+2.9%
Net income attributable to owners of the parent	**1,829**	1,730	+99	+5.8%

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FY2024 Performance Forecasts by Segment

We project steady growth in the Business Solutions Segment.
Our goal in the Human Resource Solutions segment is to minimize any declines in sales and profits and to achieve a rapid rebound.

(Unit: million yen)		FY2024 planned	FY2023 results	YoY	YoY
Revenue	Business Solutions Segment	**15,023**	12,555	+2,467	+19.7%
	Human Resource Solutions Segment	**12,325**	13,310	-985	-7.4%
	Adjustments	(288)	(82)	-	-
	Total	**27,060**	25,784	+1,275	+4.9%
Operating profit	Business Solutions Segment	**3,497**	3,040	+456	+15.0%
	Human Resource Solutions Segment	**1,120**	1,265	-145	-11.5%
	Adjustments	(1,867)	(1,529)	-	-
	Total	**2,750**	2,777	-27	-1.0%
Operating profit margin	Business Solutions Segment	**23.3%**	24.2%	-	-0.9pt
	Human Resource Solutions Segment	**9.1%**	9.5%	-	-0.4pt
	Total	**10.2%**	10.8%	-	-0.6pt

Business Solutions Segment: Special Needs Employment Services, Logistics, Wide-area Administrative BPO Services, Environmental Management Support Services, etc.
Human Resource Solutions Segment: Temporary Staffing Services (Call Centers, Sales Support, etc.)
Adjustments (operating profit): Head office costs, shared expenses, and other revenues and expenses

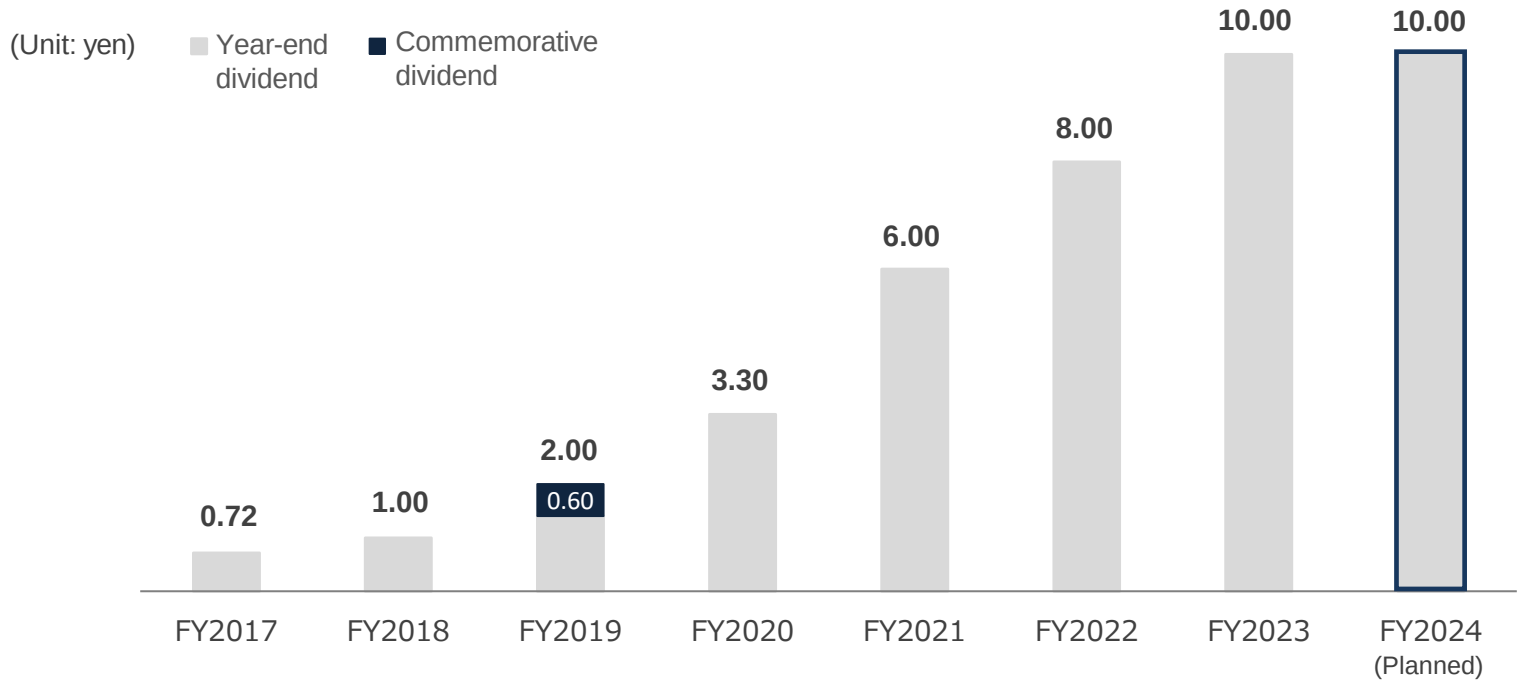
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4. Dividends and Stock Information

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FY2024 dividend of 10 yen planned (Consolidated payout ratio of 43.2%)

Dividend plan



Dividend policy

Consolidated payout ratio of 30% or higher

(Even if earnings decrease, dividends will not be reduced to levels at which the consolidated payout ratio decreases by more than 60% on a single-year basis.)

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Selected to three of the six ESG investment indices used by the GPIF.

FTSE Russell

ESG Rating: **3.8**
(roughly corresponding to the top 20%)

[Included in the following indices]
FTSE Blossom Japan Index (309 companies)
FTSE Blossom Japan Sector Relative Index (598 companies)

FTSE Blossom Japan

FTSE Blossom Japan Sector Relative Index

M S C I

MSCI ESG RATINGS A
CCC B BB BBB A AA AAA

ESG Rating: **A**

C D P

DISCLOSURE INSIGHT ACTION

Score: **A-**
(Second highest of eight levels)

SUSTAINALYTICS

Rated MORNINGSTAR SUSTAINALYTICS

ESG Risk Rating:
Low Risk

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Major Shareholders (as of May 31, 2024)

Number of shareholders: 17,029 (November 30, 2024: 16,318)
Ratio of institutional investors: 30.9% (November 30, 2024: 41.1%)

Rank	Name	Number of shares held	Percentage of Shares held
1	Sohei Urakami	8,040,300	10.17%
2	The Master Trust Bank of Japan, Ltd. (Trust Account)	7,022,000	8.88%
3	Hikari Tsushin K.K.	5,969,000	7.55%
4	UH Partners 2, Inc.	4,303,200	5.44%
5	Custody Bank of Japan, Ltd. (Trust Account)	4,005,100	5.06%
6	Toru Akaura	2,748,400	3.47%
7	Individual shareholder	2,430,200	3.07%
8	S-Pool Employee Stock Ownership Program	2,182,000	2.76%
9	Hideaki Sato	1,976,100	2.50%
10	NORTHERN TRUST GLOBAL SERVICES SE, LUXEMBOURG RE CLIENTS NON－TREATY ACCOUNT	1,283,000	1.62%

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S-Pool, Inc.

【Contact】Investor Relations at the President's Office E-mail: kouhou@spool.co.jp

Forecasts of business results and other forward-looking statements contained in this document are based on information available to the Company at the time of release. Actual results may vary due to various factors. No promise or guarantee is provided regarding future figures or measures.

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[Reference materials] Company Overview

Name	S-Pool, Inc.
Origin of name	‘Pool’ (combination) of Solutions / Systems / Staff / Sustainability
Head office	Akihabara Dai Building, 1-18-13 Sotokanda, Chiyoda-ku, Tokyo, Japan
Capital	372,200,000 yen (consolidated, as of end of November 2023)
Established	December 1, 1999
Representative	Sohei Urakami, Chairman of the Board, President, and Representative Director
Directors	Director: Hideaki Sato (CPA) Director: Naoshi Arai Outside Director: Toru Akaura Outside Director: Nao Miyazawa (attorney) Outside Director: Kazuhiko Nakai (CPA)
Listed exchange	Prime Section, Tokyo Stock Exchange (Securities Code: 2471)
Number of employees	1,046 persons (as of end of May 2024)
Number of facilities	90 locations (as of end of June 2024)

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[Reference materials] List of Group Member Companies

Parent company

S-POOL Business holding company and new business development

S-Pool, Inc.

Group member companies

S-POOL Human Solutions Human Resource Outsourcing Services (staffing, referral)

S-Pool Human Solutions, Inc.

S-POOL Plus Special Needs Employment Services

S-Pool Plus, Inc.

S-POOL Glocal Wide-area Administrative BPO Services

S-Pool Glocal, Inc.

blue.green Environmental Management Support Services

S-Pool Blue Dot Green, Inc.

S-POOL Link Employment Support Services

S-Pool Link, Inc.

S-POOL Logistics Logistics Outsourcing Services

S-Pool Logistics, Inc.

S-POOL Bridge Business Succession Support Services

S-Pool Bridge, Inc.

S-POOL Sales Support Sales Support Services

S-Pool Sales Support, Inc.

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[Reference materials] Business Segments

Business Solutions Segment (48.5%)

■ Special Needs Employment Services [6.9 billion yen]

- Operating rental farms for use by companies employing exclusively people with disabilities
- Employment support services (referrals for persons with disabilities)

■ Logistics Outsourcing Services [1.47 billion yen]

- e-Commerce shipping agent services, cross border e-commerce services

■ Employment Support Services [710 million yen]

- OMUSUBI part-time worker employment support service

■ Sales Support Services [800 million yen]

- Sales promotion support (campaigns, promotions)

■ Wide-area Administrative BPO Services [1.38 billion yen]

- Shared BPO services for local governments, online counter business

■ Environmental Management Support Services

- CO_2 emissions calculation support, carbon credit brokering support [940 million yen]
- Decarbonization support services for local governments

■ New businesses

- TAKUWIL professional human resources sharing service
- PivottA Sustena video service for learning about sustainability.
- AI Development / Big Data Analysis / Web system development

Human Resource Solution Segment (51.5%)

■ Human Resource Outsourcing Services [13.31 billion yen]

- Temporary staffing/referral services
  Sales and marketing staff (e.g., smartphones, home electronics)
  Office staff (call centers, offices)
  Long-term care, nursing, childcare staff
- Outsourcing services
  Call centers, officer centers

* Sales figures and segment sales percentages are based on FY2023 results.

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[Reference materials] Group Network (90 facilities nationwide)

S-POOL
Akihabara (Group head office), Sapporo Tech Center

S-POOL Human Solutions 9 Branches
Sapporo, Sendai, Shinjuku, Ikebukuro, Nagoya, Umeda, Hakata, Kumamoto, Naha

S-POOL Logistics 2 facilities
Shinagawa, Nagareyama

S-POOL Link 5 facilities
Kitami, Hirosaki, Komatsushima, Nichinan, Saito

S-POOL Sales Support 5 Branches
Sapporo, Akihabara, Tokai, Osaka, Kyushu

blue.green
Akihabara

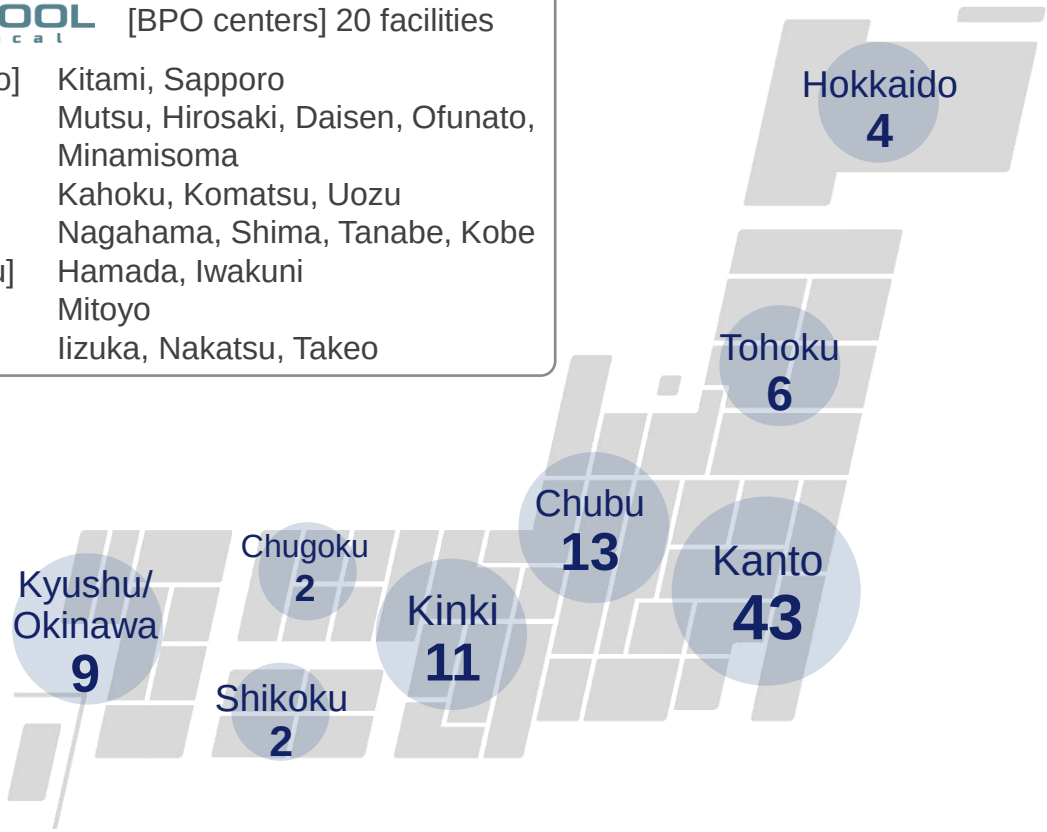
S-POOL Bridge
Akihabara

S-POOL Plus+ [Work Happiness Farms] 50 farms

[Kanto]	Itabashi ①②, Katsushika, Toyosu, Yokohama ①②, Iwatsuki ①②, Kawagoe ①②③, Omiya, Koshigaya ①②, Urawa, Iruma, Misato, Wakaba ①②, Hanamigawa, Ichikawa, Matsudo, Kashiwa ①②③, Funabashi ①②③, Yachiyo, Ichihara ①②, Mobara ①②, Noda, Inzai,Tachikawa
[Chubu]	Nagoya ①②, Kasugai, Komaki ①②, Tokai, Nagakute, Toyoake, Miyoshi
[Kinki]	Osaka, Hirakata, Settsu, Daito, Higashi-Osaka

S-POOL Glocal [BPO centers] 20 facilities

[Hokkaido]	Kitami, Sapporo
[Tohoku]	Mutsu, Hirosaki, Daisen, Ofunato, Minamisoma
[Chubu]	Kahoku, Komatsu, Uozu
[Kinki]	Nagahama, Shima, Tanabe, Kobe
[Chugoku]	Hamada, Iwakuni
[Shikoku]	Mitoyo
[Kyushu]	Iizuka, Nakatsu, Takeo



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