Results Briefing Materials

4Q FY2024

January 14, 2025

S-Pool, Inc.

Prime Section, Tokyo Stock Exchange (2471)

Contents

1. FY2024 Performance Results
2. FY2024 Overview by Business Segment
3. FY2025 Business Policies
4. FY2025 Performance Forecasts Details
5. Dividend policy and plans
6. Overview of the Medium-Term Management Plan

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1. FY2024 Performance Results

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Consolidated

A final spurt in 4Q drove operating profits up YoY, achieving the targets set in the initial plans. Positive performance in the Business Solutions Segment made up for slowing performance in the Human Resource Solutions Segment.

Revenue	Operating profit	Net income*
25,554 million yen	**2,783** million yen	**2,099** million yen
(YoY change: -0.9%)	(YoY change: +0.2%)	(YoY change: +21.4%)

* Net income attributable to owners of the parent

Business Solutions Segment

Revenue
15,016 million yen
(YoY change: +19.6%)

Maintaining strong growth, sales and profit both up by 20%
Special Needs Employment Services performed better than planned, despite sluggish sales in certain sectors.
Wide-area Administrative BPO Services saw sales growth and significantly better profits due to expansion of national projects.
Environmental Management Support Services grew sharply YoY thanks to significant growth in consulting services.

Human Resource Solutions Segment

Revenue
10,620 million yen
(YoY change: -20.2%)

Signs of a long-awaited levelling off after substantial drops in sales and profit
In the Call Center Business, demand turned toward a gentle recovery in 2H after large-scale decreases related to the end of business related to COVID-19.
Sales were down in the Sales Support Business due to challenges in capturing demand under harsh hiring conditions.

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FY2024 Financial Results (YoY change)

Sales remained largely unchanged, while operating profits increased YoY, driven by growth in the Business Solutions Segment.

(Unit: million yen)	**FY2024 results**	FY2023 results	YoY	YoY (%)
Revenue	**25,554**	**25,784**	-229	-0.9%
Gross profit	**9,454**	**8,907**	＋546	＋6.1%
Gross profit margin (%)	37.0%	34.5%	-	+2.5 pt
Selling and administrative expenses	**6,709**	**6,223**	+485	+7.8%
Selling and administrative expenses/net sales (%)	26.3%	24.1%	-	+2.2 pt
Operating profit	**2,783**	**2,777**	＋6	＋0.2%
Operating profit margin (%)	10.9%	10.8%	-	+0.1 pt
Pretax profit	**2,569**	**2,649**	-80	-3.0%
Net income attributable to owners of the parent	**2,099**	**1,730**	＋369	＋21.4%

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FY2024 Financial Results (vs. plans)

Each of the three main businesses (Special Needs Employment Services, Wide-area Administrative BPO Services, and Environmental Management Support Services) achieved the targets set in plans. Human Resource Outsourcing Services and Logistics Outsourcing Services fell short of plans.

(Unit: million yen)	**FY2024 results**	FY2024 targets	vs. targets	vs. targets(%)
Revenue	**25,554**	**27,060**	-1,505	-5.6%
Gross profit	**9,454**	**9,625**	-171	-1.8%
Gross profit margin (%)	37.0%	35.6%	-	+1.4pt
Selling and administrative expenses	**6,709**	**6,875**	-165	-2.4%
Selling and administrative expenses/net sales (%)	26.3%	25.4%	-	+0.9pt
Operating profit	**2,783**	**2,750**	+33	+1.2%
Operating profit margin (%)	10.9%	10.2%	-	+0.7pt
Pretax profit	**2,569**	**2,726**	-156	-5.7%
Net income attributable to owners of the parent	**2,099**	**1,829**	+269	+14.8%

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Both sales and profit were up 20% in the Business Solutions Segment, making up for the slowdown in the Human Resource Solutions Segment.

(Unit: million yen)		FY2024 results	FY2023 results	YoY	YoY (%)
Revenue	Business Solutions Segment	**15,016**	12,555	+2,460	+19.6%
	Human Resource Solutions Segment	**10,620**	13,310	-2,690	-20.2%
	Adjustments	(81)	(82)	-	-
	Total	**25,554**	25,784	-229	-0.9%
Operating profit	Business Solutions Segment	**3,699**	3,040	＋659	＋21.7%
	Human Resource Solutions Segment	**867**	1,265	-398	-31.5%
	Adjustments	(1,783)	(1,529)	-	-
	Total	**2,783**	2,777	＋6	＋0.2%
Operating profit margin	Business Solutions Segment	**24.6%**	24.2%	-	+0.4 pt
	Human Resource Solutions Segment	**8.2%**	9.5%	-	-1.3 pt
	Total	**10.9%**	10.8%	-	+0.1 pt

Business Solutions Segment:	Special Needs Employment Services, Logistics, Wide-area Administrative BPO Services, Environmental Management Support Services, Hiring Support, etc.
Human Resource Solutions Segment:	Temporary Staffing Services (Call Centers, Sales Support, construction managing engineers, etc.)
Adjustments (operating profit):	Mainly administrative costs, Groupwide IT expenses, etc.

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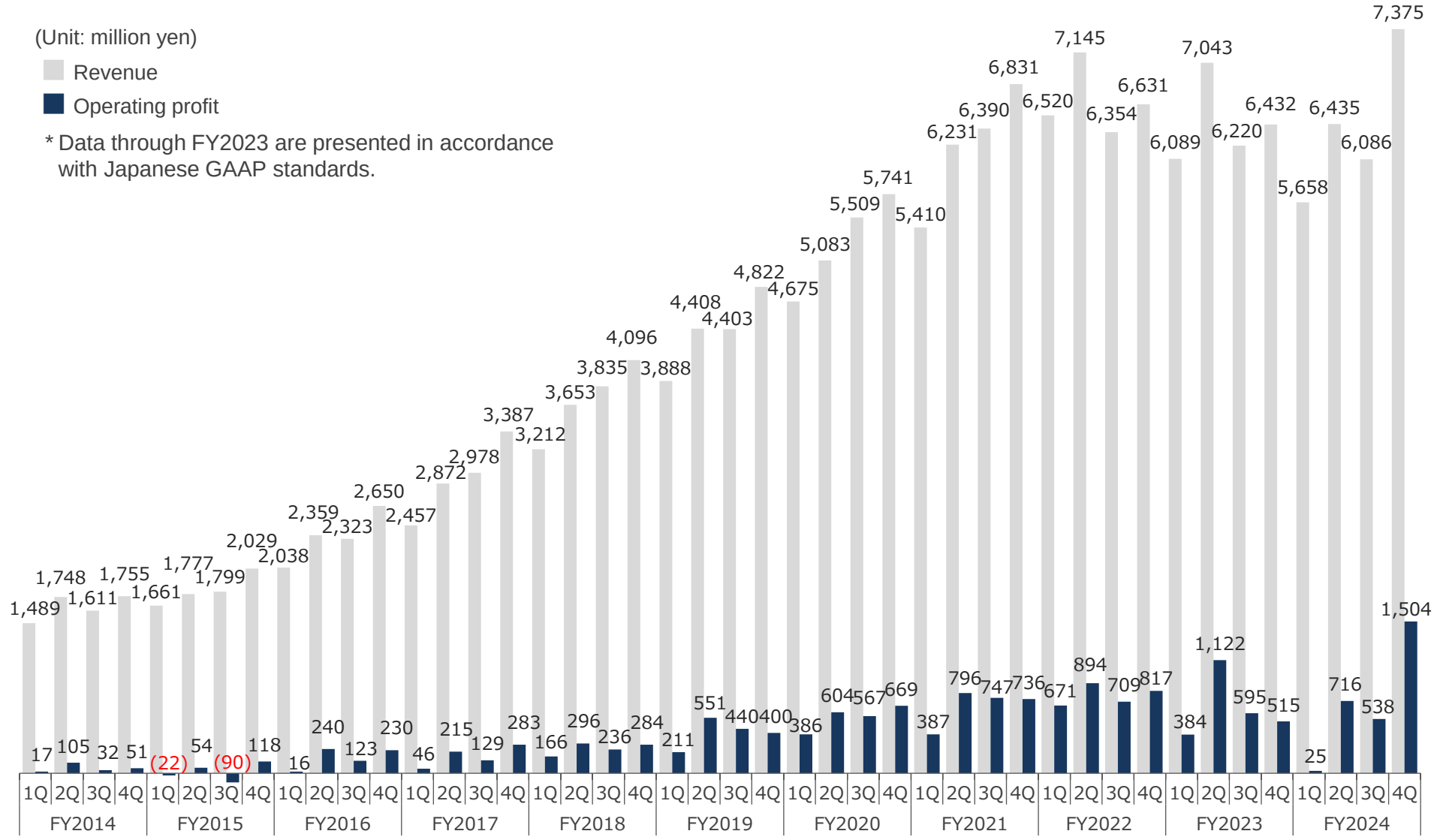
Trends in Quarterly Business Performance

Both sales and profit jumped to new record highs in 4Q.



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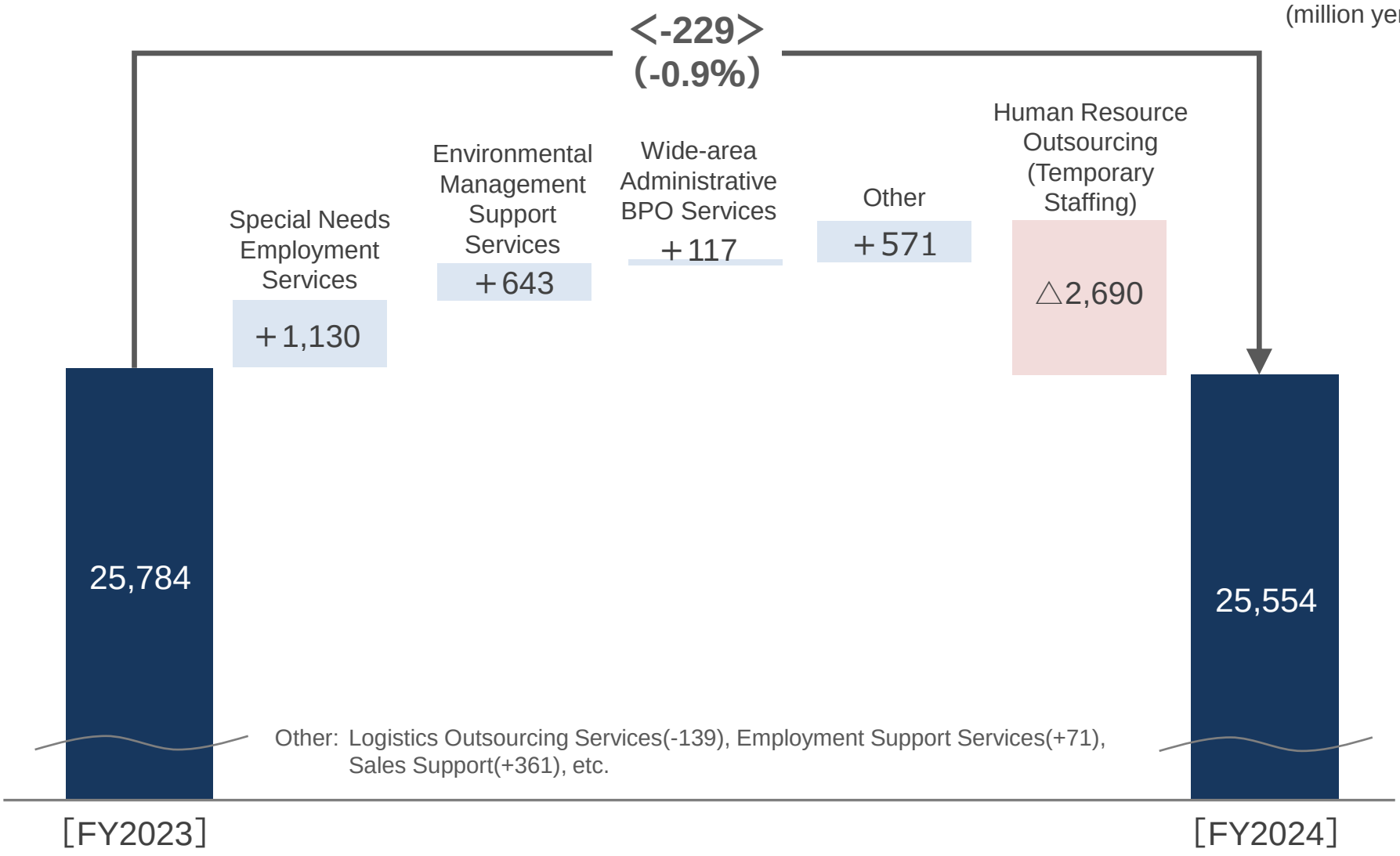
Analysis of changes in Revenue

Sales were largely unchanged YoY despite a substantial slump in Human Resource Outsourcing Services.

(million yen)



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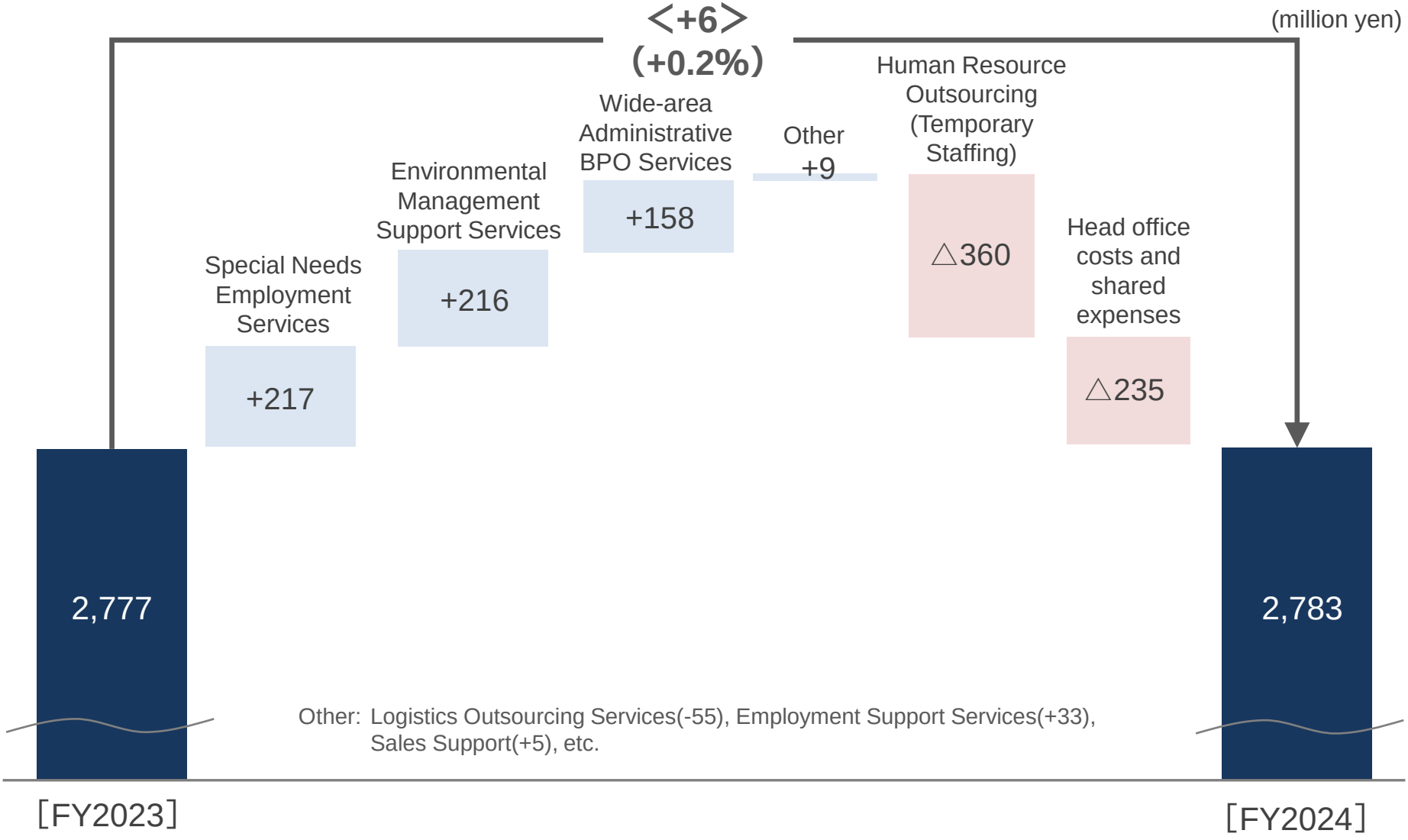
Analysis of changes in operating profit

Positive performance in the three main businesses (Special Needs Employment Services, Wide-area Administrative BPO Services, and Environmental Management Support Services) boosted profits.



Other: Logistics Outsourcing Services(-55), Employment Support Services(+33), Sales Support(+5), etc.

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2. FY2024 Overview by Business Segment

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[Business Solutions Segment]

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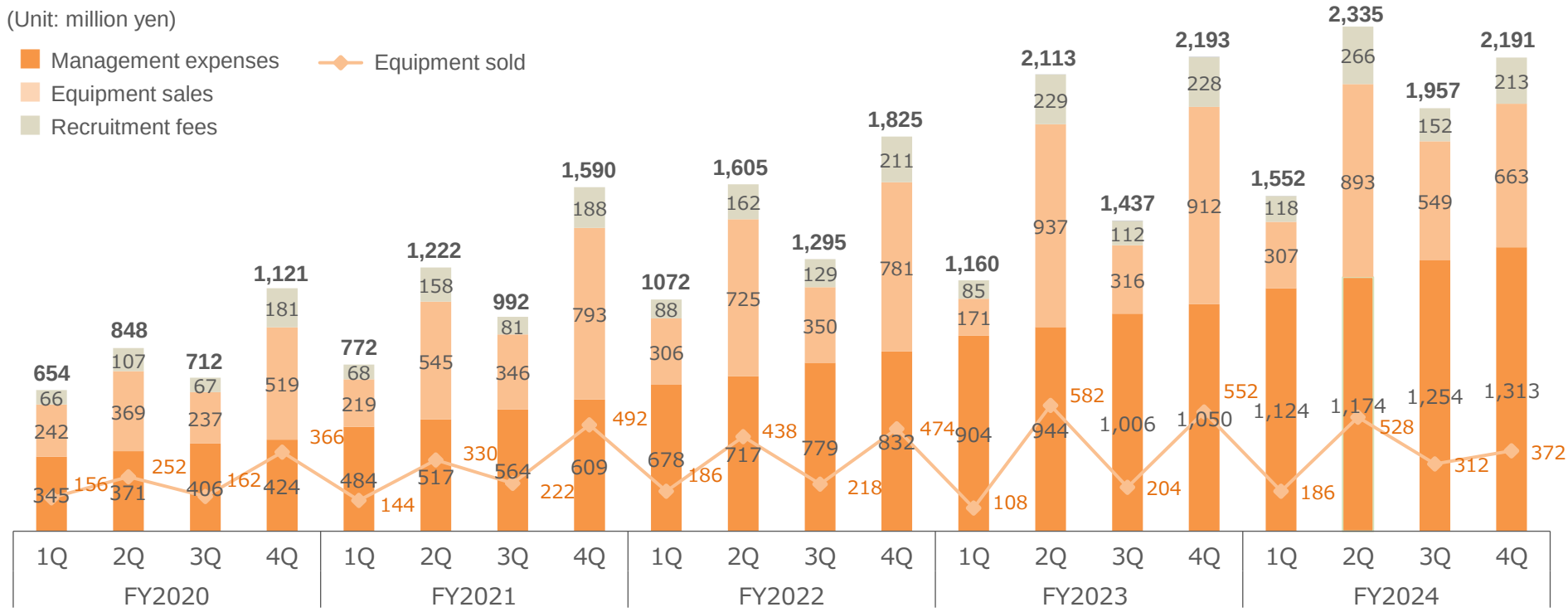
Special Needs Employment Services [FY2024 results]

Revenue: **8,035** million yen (YoY change +16.4%)

Both sales and profit reached planned levels despite the carryover of some capital investments to the next period.

[Equipment sales] 4Q: 372 sections (planned: 399-499 sections) Full-year: 1,398 sections (planned: 1,450 sections)
[Customers] 664 companies (new: 18; cancellations: 5) [Sections managed] 8,809 sections
[Number of employees] 4,405 persons (retention rate 92%)

- Recruitment exceeded 1,000 for the first time, thanks to strengthened hiring, but failed to keep up with booming demand.
- Both sales and profit achieved the targets set in the plans thanks to the effects of factors including recruitment growth and price hikes on equipment sales.



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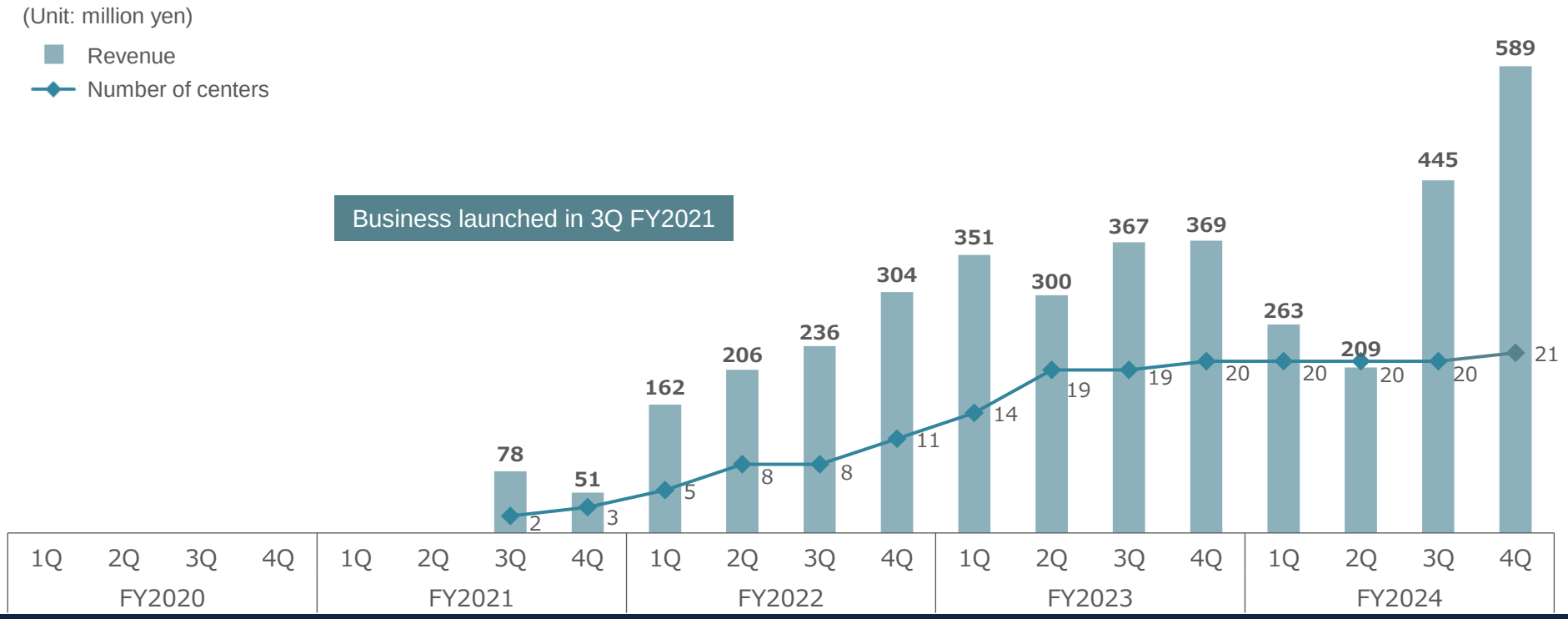
Wide-area Administrative BPO Services [FY2024 results]

Revenue: **1,506** million yen (YoY change +8.4%)

Sales have continued to grow since 2H due in large part to the launch of national policy-related projects. Profits were up sharply due to higher sales and lower expenses.

- National projects expanded. Sales once again set new quarterly highs.
- Sharp cuts in SG&A expenses due to computer system revisions and other factors contributed to improved profits.
- Sales in the national projects business stalled due to the general election. This is expected to impact 1H performance next year.



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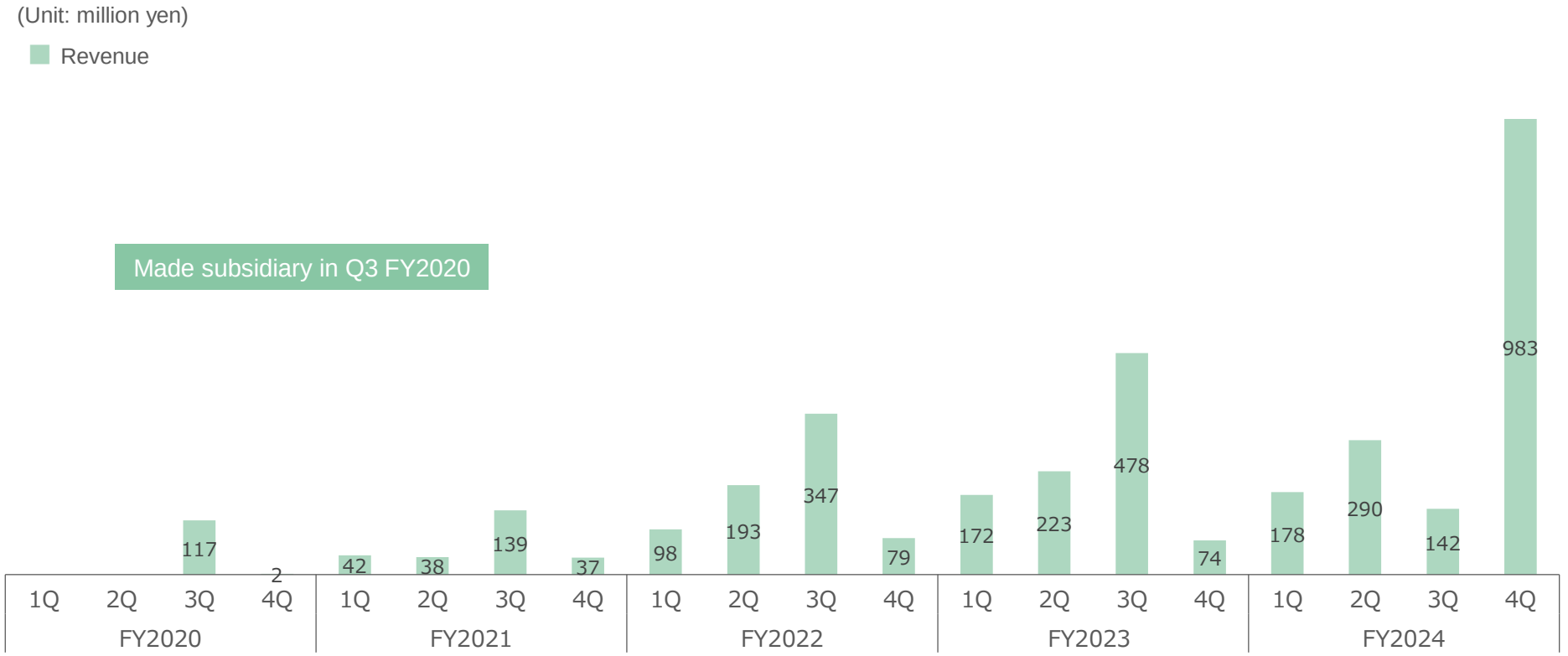
Revenue: **1,593** million yen (YoY change +67.8%)

Results were up sharply YoY thanks to significant growth in consulting services for corporate clients and for local governments.

[Corporate sales] 1,309 million yen (YoY change +37.9%)
[Local government sales] 283 million yen (no local government sales recorded in previous year)

- Sales grew sharply in 4Q thanks to concentration of consulting service deliveries.
- Group synergies are driving rapid growth in consulting services for local governments.



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Logistics Outsourcing Services

Revenue: **1,331** million yen (YoY change -9.5%)

- Sales were down due to our withdrawal from distribution center operations services and other factors.
- Worsened profits from e-commerce shipping services combined with lower sales to drive operating profit significantly lower.

Employment Support Services

Revenue: **787** million yen (YoY change +10.0%)

- Application receipt services recorded steady growth in new customers, based largely on the deployment of AI to lower prices.
- Operating profits were up 30% thanks to significant improvements in both operational efficiency and productivity.

Sales Support Services

Revenue: **1,166** million yen (YoY change +44.9%)

- The opening of a new facility expanded receipts of outsourcing of large-scale campaigns, resulting in significant sales growth.
- Collaborative services with BELLSYSTEM24 grew steadily.

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[Human Resource Solutions Segment]

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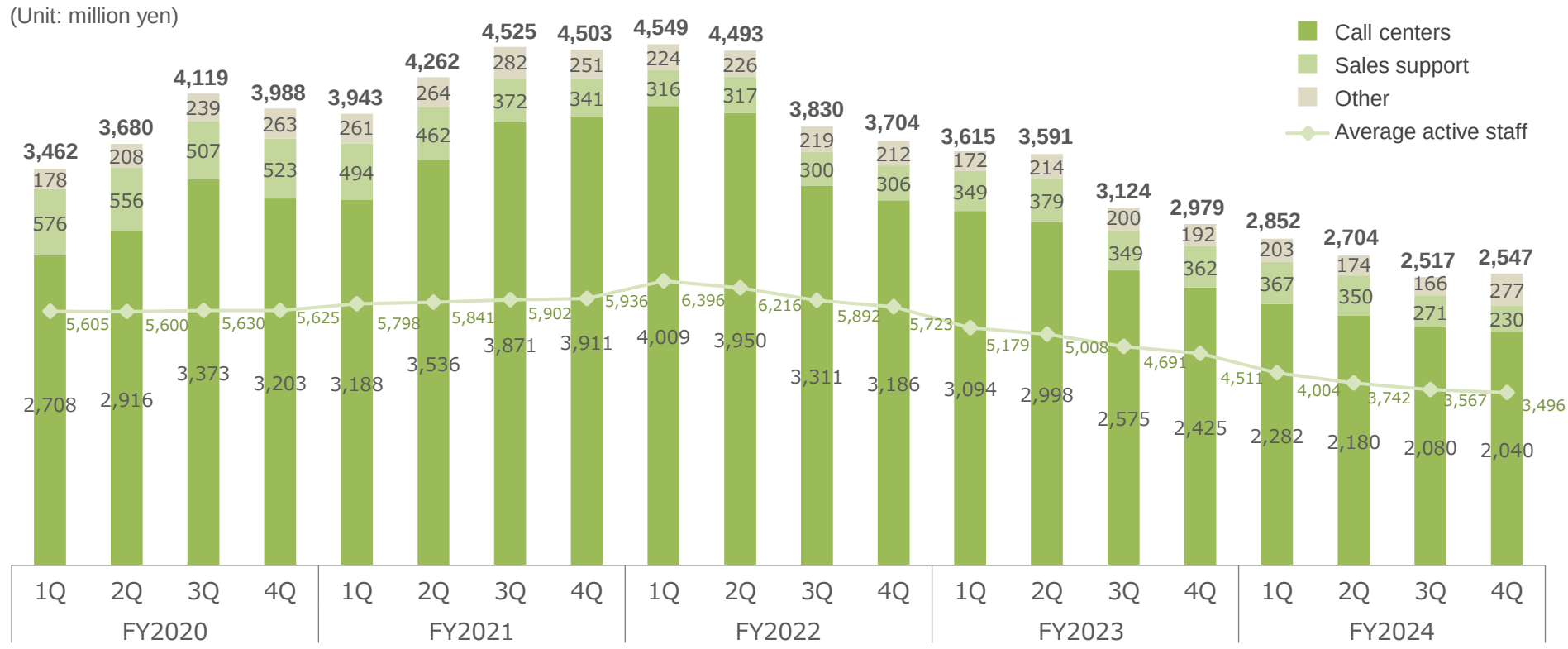
Revenue: **10,620** million yen (YoY change -20.2%)

Sales appear to be heading toward a long-awaited recovery, with demand for staffing services gradually beginning to recover in 2H.

[Call centers] 8,583 million yen (YoY change -21.8%)
[Sales support] 1,220 million yen (YoY change -15.3%)

- In the Call Center Business, demand turned toward gentle recovery following large-scale declines related to the end of business related to COVID-19.
- We launched temporary staffing services in 4Q for the construction field, where demand continues to grow.



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3. FY2025 Business Policies

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In preparation for the next decade, we will strengthen our business foundations and reignite growth.

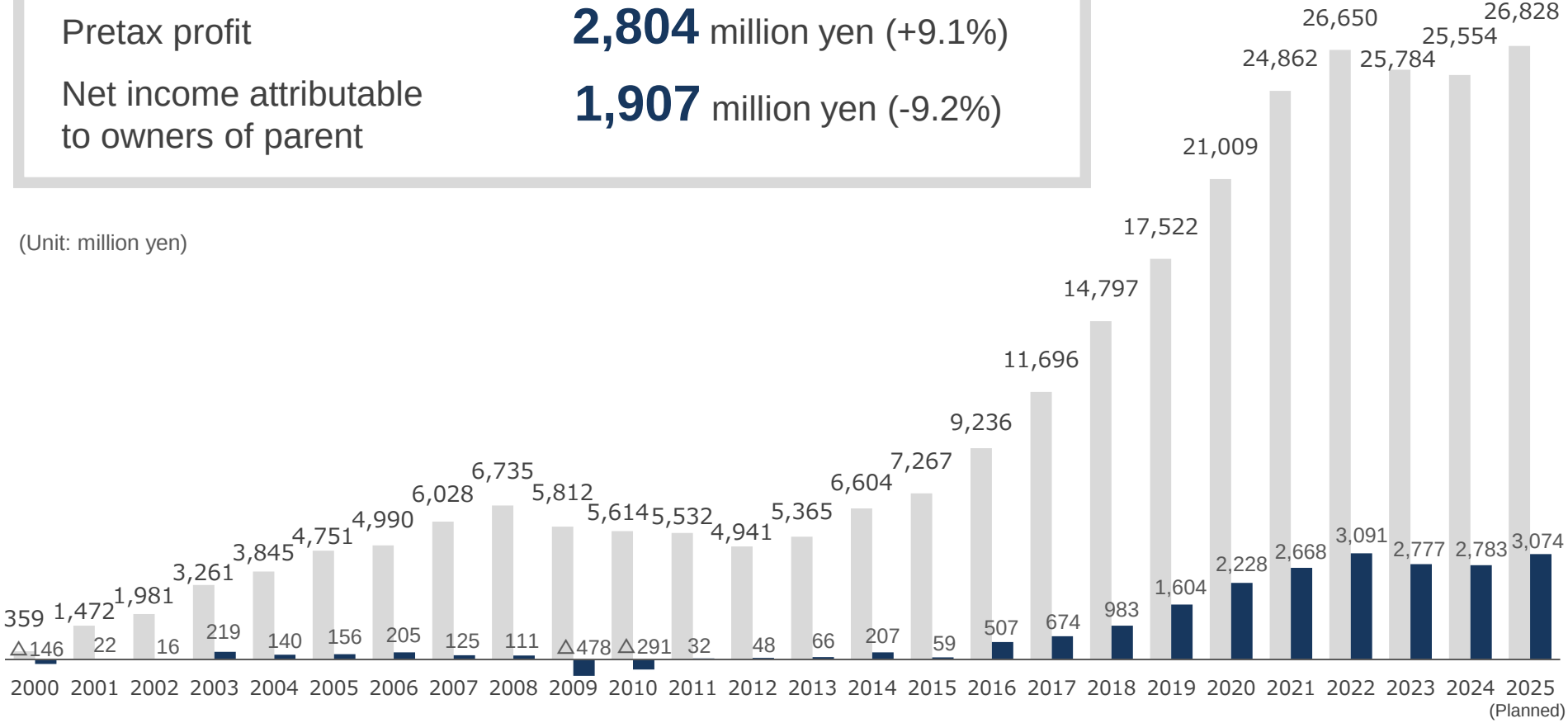
(YoY change)

Revenue	**26,828** million yen (+5.0%)
Operating profit	**3,074** million yen (+10.4%)
Pretax profit	**2,804** million yen (+9.1%)
Net income attributable to owners of parent	**1,907** million yen (-9.2%)

Revenue
Operating profit

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

(Unit: million yen)



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[Business Solutions Segment]

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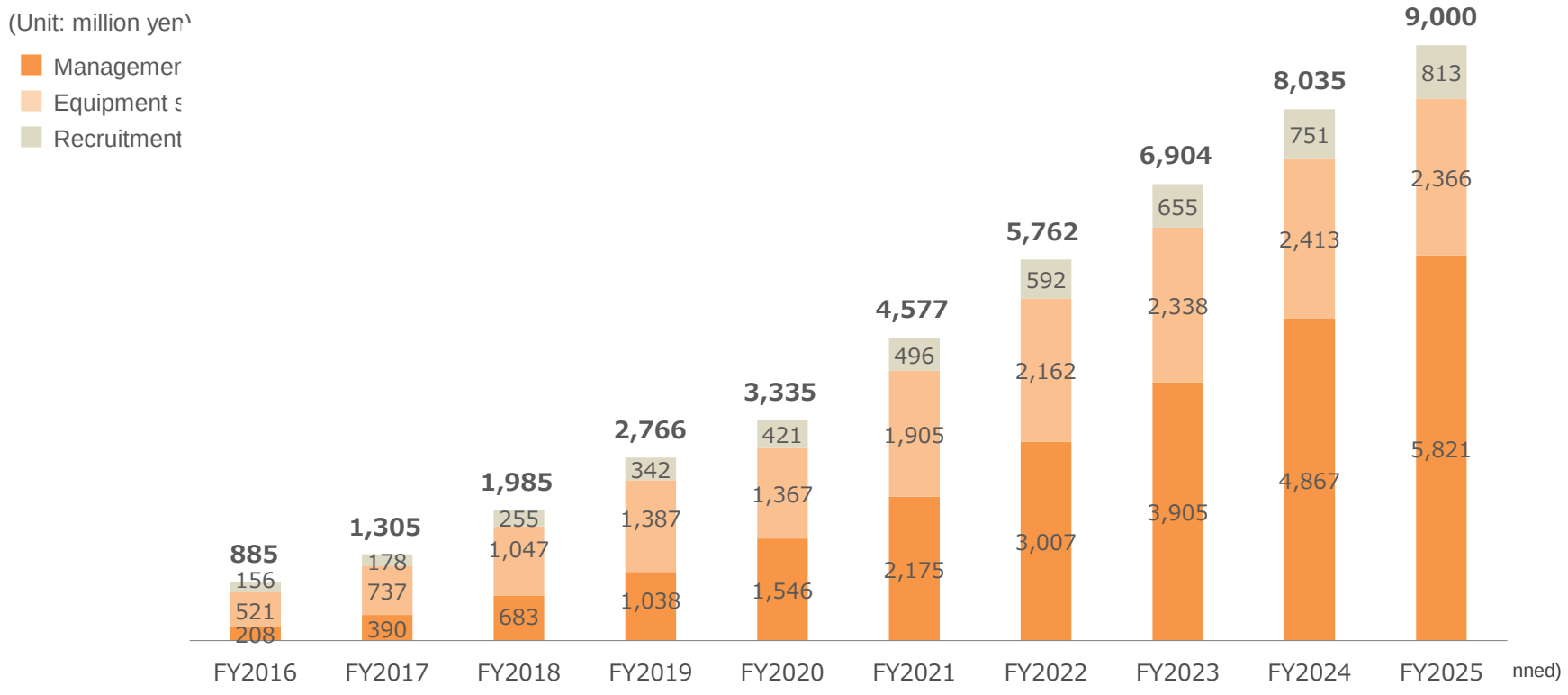
Special Needs Employment Services [FY2025 planned]

Revenue: **9,000** million yen (YoY change +12.0%)

With further growth in mind, we will begin operations for nationwide farm development, expected to begin in 2026.

- We plan equipment sales for 1,300 sections and opening of six farms (two outdoor, four indoor)
  [1Q] 175-225 sections, [2Q] 430-480 sections, [3Q] 360-410 sections, [4Q] 385-435 sections
- During this year, we will retrain sales temporarily as we prioritize measures to fill vacancies (strengthening hiring and retention).



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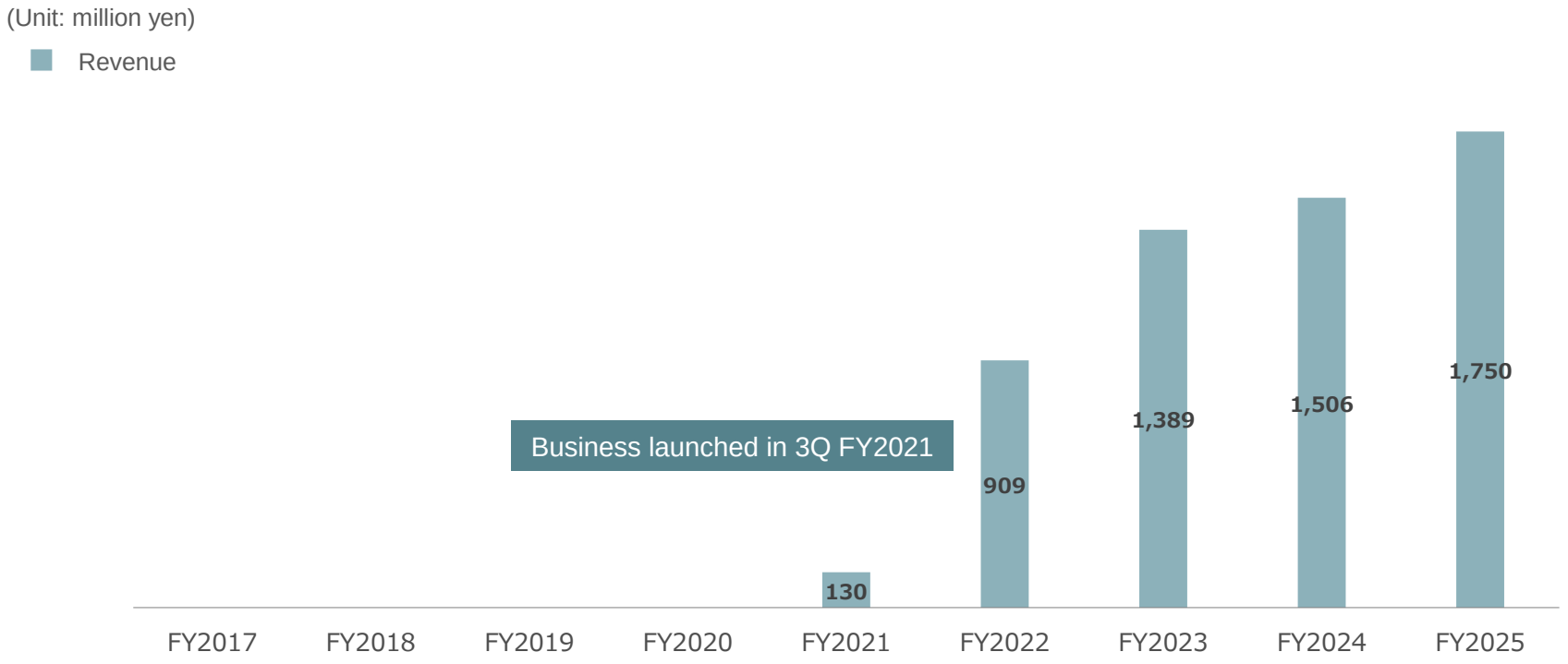
Wide-area Administrative BPO Services [FY2025 planned]

Revenue: **1,750** million yen (YoY change +16.2%)

We will accelerate order acquisition by leveraging our expanded transaction track record.

- As with last year, we are expecting orders to cluster in 2H, due to imbalances in projected orders (1H: 500 million yen; 2H: 1.25 billion yen).
- We plan to secure a solid business base by growing opportunities to participate in bidding. The number of local government clients has grown to nearly 400.
- National projects are expected to continue growing YoY. We will secure orders by enhancing sales centered on the local governments with whom we have transaction track records.



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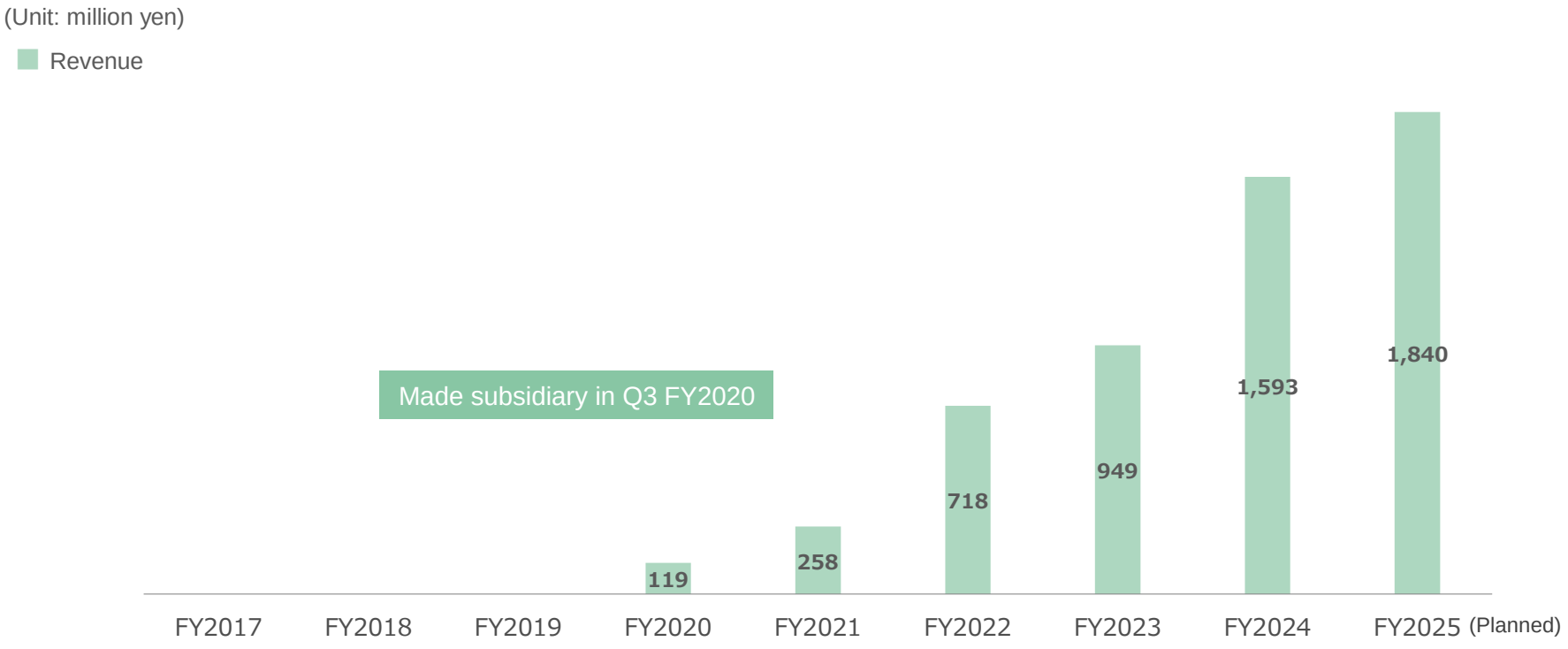
Environmental Management Support Services [FY2025 planned]

Revenue: **1,840** million yen (YoY change +15.5%)

We will focus on growing the customer base to become the industry leader in the sustainability management support field.

[Corporate sales] 1,540 million yen (YoY change +17.5%)
[Local government sales] 300 million yen (YoY change +5.7%)

- This year, we will focus on growing consulting services for corporate clients.
- Sales are projected to once again cluster in 3Q due to changes in the timing of the delivery of major services (3Q: 900 million yen).



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Logistics Outsourcing Services

Revenue: **1,280** million yen (YoY change -3.8%)

- We project slightly lower sales due to the termination of transactions with major customers.
- We will engage in fundamental restructuring to improve the business's earning potential.

Employment Support Services

Revenue: **875** million yen (YoY change +11.1%)

- We will make aggressive efforts to secure new customers by deploying AI to improve price competitiveness in application receipt services.
- We will promote cross-selling to existing customers and bundle application receipt services with interview services, which offer the potential for strong synergies.

Sales Support Services

Revenue: **1,430** million yen (YoY change +22.6%)

- We will grow sales by expanding transactions with major customers. The opening of a facility last year is also expected to contribute.
- We will aggressively expand collaborative services alongside BELLSYSTEM24 to develop new customers.

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[Human Resource Solutions Segment]

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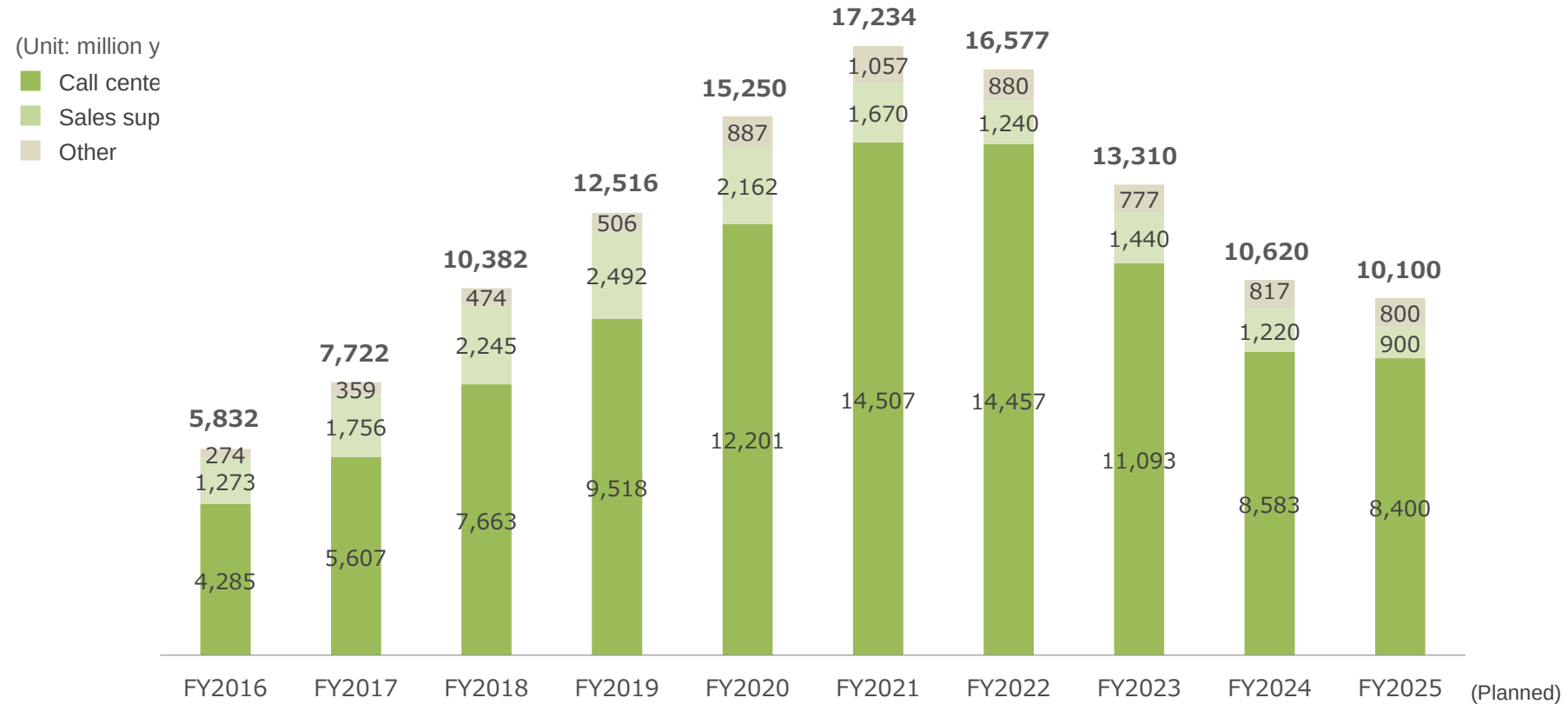
Revenue: **10,100** million yen (YoY change -4.9%)

We will differentiate our services under a new structure that targets a recovery in call center staffing services.

- Sales plans are based on levels in 2H last year (5,064 million yen).
- We will strive to strengthen services from customer perspectives by welcoming in the president of a major call-center firm.
- We will boost added value by strengthening consulting functions provided by resident staff on site at placement destinations.



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4. FY2025 Performance Forecasts Details

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FY2025 Performance Forecasts (Details)

We will secure orders by enhancing sales centered on the local governments with whom we have transaction track records.

(Unit: million yen)	FY2025 planned	FY2024 results	YoY	YoY(%)
Revenue	**26,828**	25,554	＋1,273	＋5.0%
Gross profit	**10,306**	9,454	＋851	＋9.0%
Gross profit margin (%)	38.4%	37.0%	-	+1.4pt
Selling and administrative expenses	**7,322**	6,709	＋612	＋9.1%
Selling and administrative expenses/net sales (%)	27.3%	26.3%	-	+0.4pt
Operating profit	**3,074**	2,783	＋290	＋10.4%
Operating profit margin (%)	11.5%	10.9%	-	＋0.6pt
Pretax profit	**2,804**	2,569	＋234	＋9.1%
Net income attributable to owners of the parent	**1,907**	2,099	-192	-9.2%

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FY2025 Performance Forecasts by Segment

We will promote steady growth in the Business Solutions Segment.
In the Human Resource Solutions Segment, we will aim to maintain the sales level of 2H last year (5,064 million yen).

(Unit: million yen)		FY2024 planned	FY2023 results	YoY	YoY
Revenue	Business Solutions Segment	**16,908**	15,016	+1,891	+12.6%
	Human Resource Solutions Segment	**10,100**	10,620	-520	-4.9%
	Adjustments	(180)	(81)	-	-
	Total	**26,828**	25,554	+1,273	+5.0%
Operating profit	Business Solutions Segment	**4,229**	3,699	+529	+14.3%
	Human Resource Solutions Segment	**795**	867	-72	-8.3%
	Adjustments	(1,950)	(1,783)	-	-
	Total	**3,074**	2,783	+290	+10.4%
Operating profit margin	Business Solutions Segment	**25.0%**	24.6%	-	+0.4pt
	Human Resource Solutions Segment	**7.9%**	8.2%	-	-0.3pt
	Total	**11.5%**	10.9%	-	+0.6pt

Business Solutions Segment:	Special Needs Employment Services, Logistics, Wide-area Administrative BPO Services, Environmental Management Support Services, Hiring Support, etc.
Human Resource Solutions Segment:	Temporary Staffing Services (Call Centers, Sales Support, construction managing engineers, etc.)
Adjustments (operating profit):	Mainly administrative costs, Groupwide IT expenses, etc.

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FY2025 Performance Forecasts by Half

Results are projected to cluster in 2H, as with last year (1Q: 115 million yen; 2Q: 330 million yen; 3Q: 1,300 million yen; 4Q: 1,218 million yen).

– This is because results for Wide-area Administrative BPO Services are projected to cluster in 2H (we project a loss in 1H and a profit in 2H).
– Plans also project results for Environmental Management Support Services to cluster in 2H (3Q).

(Unit: million yen)	FY2025 planned		FY2024 result	
	1H	2H	1H	2H
Net sales	**12,313**	**14,515**	12,093	13,461
Gross profit	**4,119**	**6,187**	4,015	5,439
Gross profit margin (%)	33.5%	42.6%	33.2%	40.4%
Selling and administrative expenses	**3,662**	**3,660**	3,285	3,424
Selling and administrative expenses/ net sales (%)	29.7%	25.2%	27.2%	25.4%
Operating profit	**502**	**2,572**	741	2,041
Operating profit margin (%)	4.1%	17.7%	6.1%	15.2%
Pretax profit	**367**	**2,437**	650	1,918
Net income attributable to owners of the parent	**250**	**1,657**	684	1,414

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5. Dividend policy and plans

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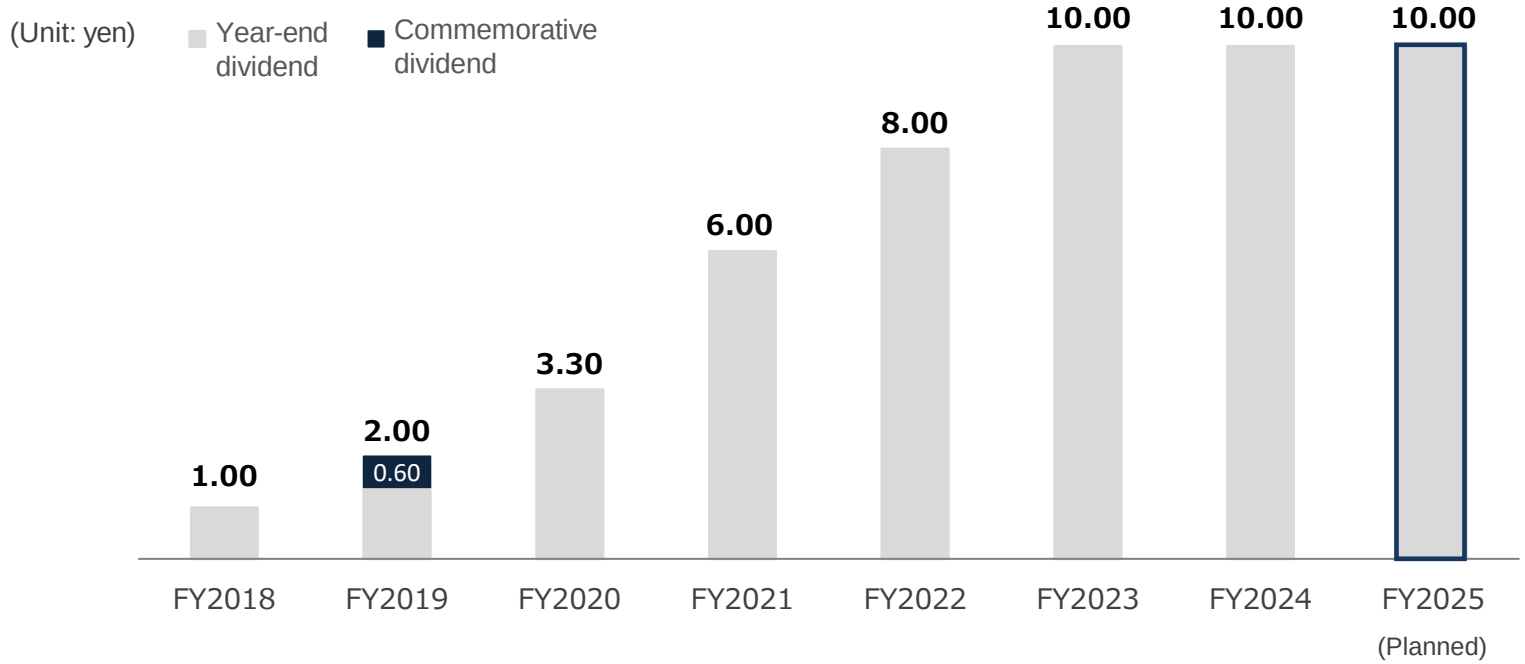
FY2025 dividend of 10 yen planned (Consolidated payout ratio of 41.4%)

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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6. Overview of the Medium-Term Management Plan

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Basic Policy

Building the Management Foundations for the Next Decade

Numerical targets

[Revenue] **36** billion yen (CAGR: +6.2%)

FY2024 result: **25.5** billion yen

[Operating profit] **4.5** billion yen (CAGR: +10.5%)

FY2024 result: **2.7** billion yen

Priority Strategies

Strategy I	Maintaining organic growth based on core businesses
Strategy II	Advancing business through Group synergies
Strategy III	Improving profitability and management efficiency through AI and digital transformation (DX)
Strategy IV	Developing a diverse workforce for the next generation

Financial targets

Consolidated payout ratio of 30% or higher (dividends remaining undiminished unless consolidated payout ratios exceed 60%)
Maintaining high level ROE (exceeding the cost of equity with stability)

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Individual strategies for priority businesses

Three core businesses

Special Needs Employment Services	FY2024 results: 8 billion yen → **FY2029 target: 13 billion yen** (CAGR: +10.6%) • Nationwide expansion of farm services (FY2024 results: 53 farms → FY2029 target: 90 farms) → Expanding the existing model into seven major urban areas (2026 and beyond) → Deployment of new small-scale model to provincial cities (2027 and beyond)
Wide-area Administra-tive BPO Services	FY2024 results: 1.5 billion yen → **FY2029 target: 2.9 billion yen** (CAGR: +14.0%) • Establishing the wide-area administrative model → Expanding BPO centers (FY2024 results: 21 centers → FY2029 target: 30 centers) → Increasing the percentage of wide-area administrative services (FY2024 results: 30% → FY2029 target: 70%)
Environ-mental Management Support Services	FY2024 results: 1.5 billion yen → **FY2029 target: 2.4 billion yen** (CAGR: +8.5%) • Aiming to be the leading player in sustainability management consulting → Actively growing the customer base and seeking out new customers by expanding the service menu → Establishing a community platform

Main business

Human Resource Outsourcing Services	FY2024 results: 10.6 billion yen → FY2029 target: 1.1 billion yen (CAGR: +0.7%) • Adding increased value to achieve differentiation → Strengthening the capacity to improve operations on site by strengthening the skills and expertise of field consultants → Boosting customer satisfaction by increasing retention rates of assigned staff

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【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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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 (350 companies)

FTSE Blossom Japan Sector Relative Index (660 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

CDP 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 end of November 2024)

Number of shareholders: 16,238 (May 31, 2024: 17,029)
Ratio of institutional investors: 33.3% (May 31, 2024: 30.9%)

Rank	Name	Number of shares held	Percentage of Shares held
1	The Master Trust Bank of Japan, Ltd. (Trust Account)	9,445,900	11.95%
2	Sohei Urakami	8,040,500	10.17%
3	Custody Bank of Japan, Ltd. (Trust Account)	5,645,000	7.14%
4	UH Partners 2, Inc.	5,457,200	6.90%
5	UH Partners 3, Inc.	5,000,000	6.32%
6	Toru Akaura	2,753,300	3.48%
7	S-Pool Employee Stock Ownership Program	2,352,400	2.97%
8	Hideaki Sato	1,979,100	2.50%
9	Hikari Tsushin K.K.	1,772,700	2.24%
10	THE NOMURA TRUST AND BANKING CO., LTD. AS THE TRUSTEE OF REPURCHASE AGREMENT MOTHER FUND	1,255,200	1.58%

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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	1,186 persons (consolidated, as of end of November 2024)	
Number of facilities	94 facilities nationwide (as of end of December 2024)	

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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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Business Solutions Segment (58.6%)

■ Special Needs Employment Services [8.03 billion yen]

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

■ Environmental Management Support Services [1.59 billion yen]

- CO_2 emissions calculation support, environmental disclosure support
- Decarbonization support for local governments

■ Wide-area Administrative BPO Services [1.5 billion yen]

- Operating shared BPO centers for local governments
- Online counter business

■ Logistics Outsourcing Services [1.33 billion yen]

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

■ Sales Support Services [1.16 billion yen]

- Sales promotion support (campaigns, promotions)

■ Employment Support Services [780 million yen]

- Application receipt services, online interview services

Human Resource Solution Segment (41.4%)

■ Human Resource Outsourcing Services [10.62 billion yen]

- Temporary staffing/referral services
  Sales and marketing staff (e.g., smartphones, home electronics)
  Office staff (call centers, offices)
  Construction management human resources (construction managing engineers, CAD operators)
- Outsourcing services
  Call centers, officer centers

* Sales figures and segment sales percentages are based on FY2024 results.

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Group Network (94 facilities nationwide)

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

S-POOL Human Solutions 9 Branches
Sapporo, Sendai, Shinjuku, Ikebukuro, Nagoya, Osaka, Fukuoka, 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, Fukuoka

blue.green
Akihabara

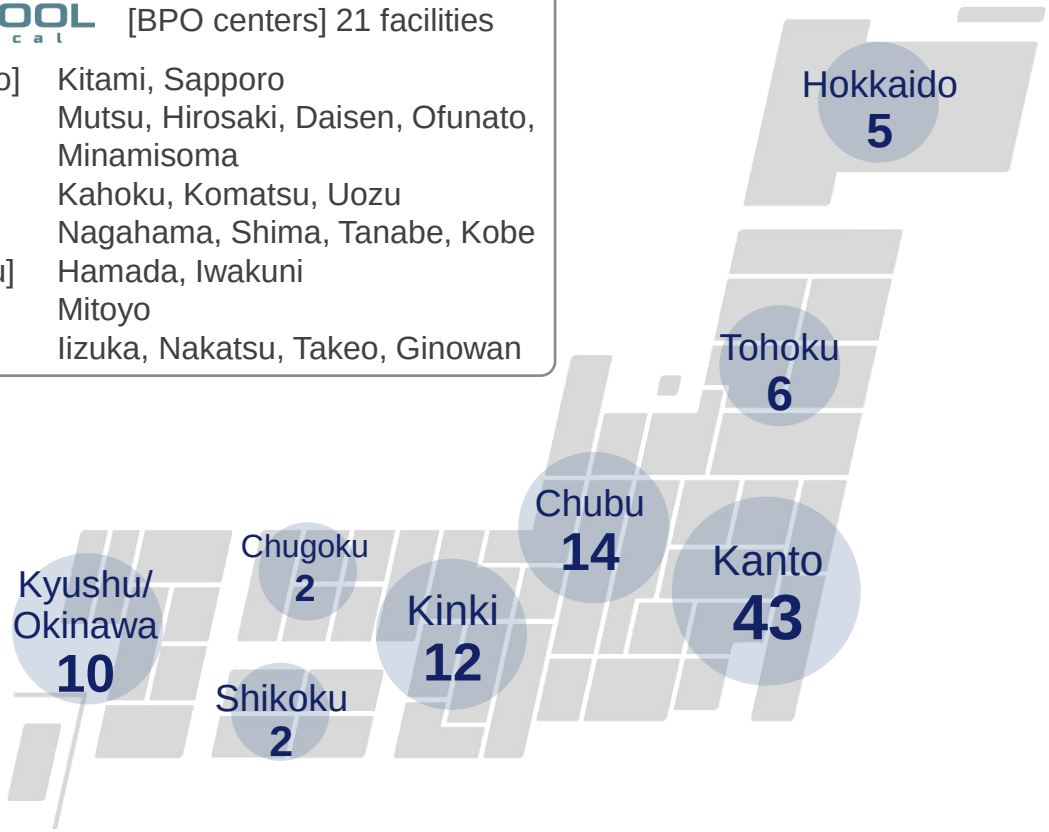
S-POOL Bridge
Akihabara

S-POOL Plus+ [Work Happiness Farms] 53 farms

[Kanto]	Itabashi①②, Katsushika, Toyosu, Tachikawa, Yokohama①②, Saitama①②③④⑤, Kawagoe①②③, Koshigaya①②, Iruma, Misato, Ichikawa, Funabashi①②③, Wakaba①②, Hanamigawa, Matsudo, Kashiwa①②③, Yachiyo, Ichihara①②, Mobara①②, Noda, Inzai
[Chubu]	Nagoya①②, Toyota, Kasugai, Komaki①②, Tokai, Nagakute, Toyoake, Miyoshi
[Kinki]	Osaka①②, Higashi-Osaka, Settsu, Daito, Hirakata

S-POOL Glocal [BPO centers] 21 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, Ginowan



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