



November 13, 2025

To whom it may concern

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Notice Regarding Revision of Full-Year Earnings Forecast

We hereby announce that we have revised the consolidated full-year earnings forecast for the fiscal year ending December 31, 2025 (January 1, 2025 – December 31, 2025), which we disclosed on February 13, 2025, as outlined below.

1. Revision to Full-Year Consolidated Earnings Forecast for FY2025 (January 1, 2025 – December 31, 2025)

(Unit: Millions of Yen, unless otherwise indicated)

	Net Sales	Operating Income	Ordinary Income	Profit Attributable to Owners of Parent	Earnings per Share
Previous Forecast (A)	9,700	1,455	1,408	897	32.75
Revised Forecast (B)	10,010	1,001	1,040	630	23.58
Variance (B – A)	310	△454	△368	△267	
Variance as Rate (%)	3.2%	△31.2%	△26.1%	△29.8%	
(Reference) Results for the Previous Fiscal Year ended December 31, 2025	8,376	1,117	1,181	791	29.60

2. Reasons for Variances

Net sales are expected to exceed the initial forecast due to stronger-than-expected orders from new customers and an increase in additional orders from existing customers.

Profit is expected to be lower than the previous forecast, mainly due to continued temporary staffing/outsourcing costs from higher-than-expected customer growth, as well as upfront investments in in-house staffing and system upgrades. These are strategic investments to strengthen medium-term profitability.

3. Future Outlook

We expect a significant reduction in temporary staffing/outsourcing costs beginning next fiscal year, supported by in-house operational expansion, completion of DX initiatives, and stronger medical-institution partnerships. The upward trend in the number of Clients is also expected to continue in the next fiscal year and beyond, driven by the accelerating promotion of Health & Productivity Management and human capital management. We aim to achieve revenue growth and cost improvements simultaneously, targeting record-high operating profit.

4. Shareholder Returns

From the perspective of ensuring stable returns to shareholders, there will be no changes to the dividend forecast or the shareholder benefit program.

Note: Forward-looking statements such as earnings forecasts contained in this document are based on information currently available and on certain assumptions considered reasonable. Actual results may differ materially due to various factors.

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