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January 14, 2026

To whom it may concern:

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**Notice Regarding the Formulation of a Growth Strategy for the  
Special Needs Employment Support Business**

S-Pool hereby announces that it has formulated a medium- to long-term growth strategy for its Special Needs Employment Support Business, based on the track record and support expertise it has accumulated through its farm-based employment support services for persons with disabilities.

End

# **Business Strategy for Future Special Needs Employment Services**

January 14, 2026

S-Pool, Inc.

Prime Section, Tokyo Stock Exchange (2471)

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Track Record in Farm Services

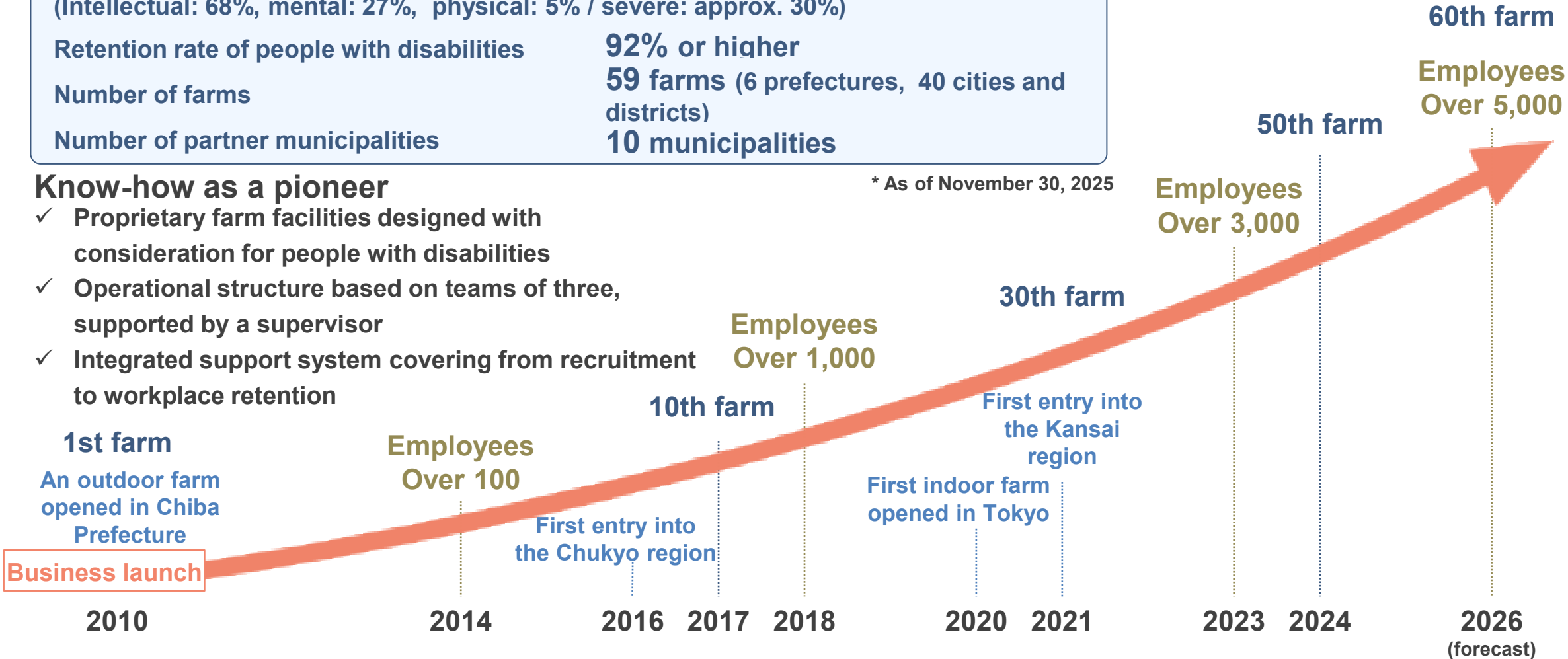
# 15-Year Journey of Contributing to the Creation and Stability of Employment for People with Disabilities Facing Employment Challenges

Number of people with disabilities employed	4,942 (Intellectual: 68%, mental: 27%, physical: 5% / severe: approx. 30%)
Retention rate of people with disabilities	92% or higher
Number of farms	59 farms (6 prefectures, 40 cities and districts)
Number of partner municipalities	10 municipalities

## Know-how as a pioneer

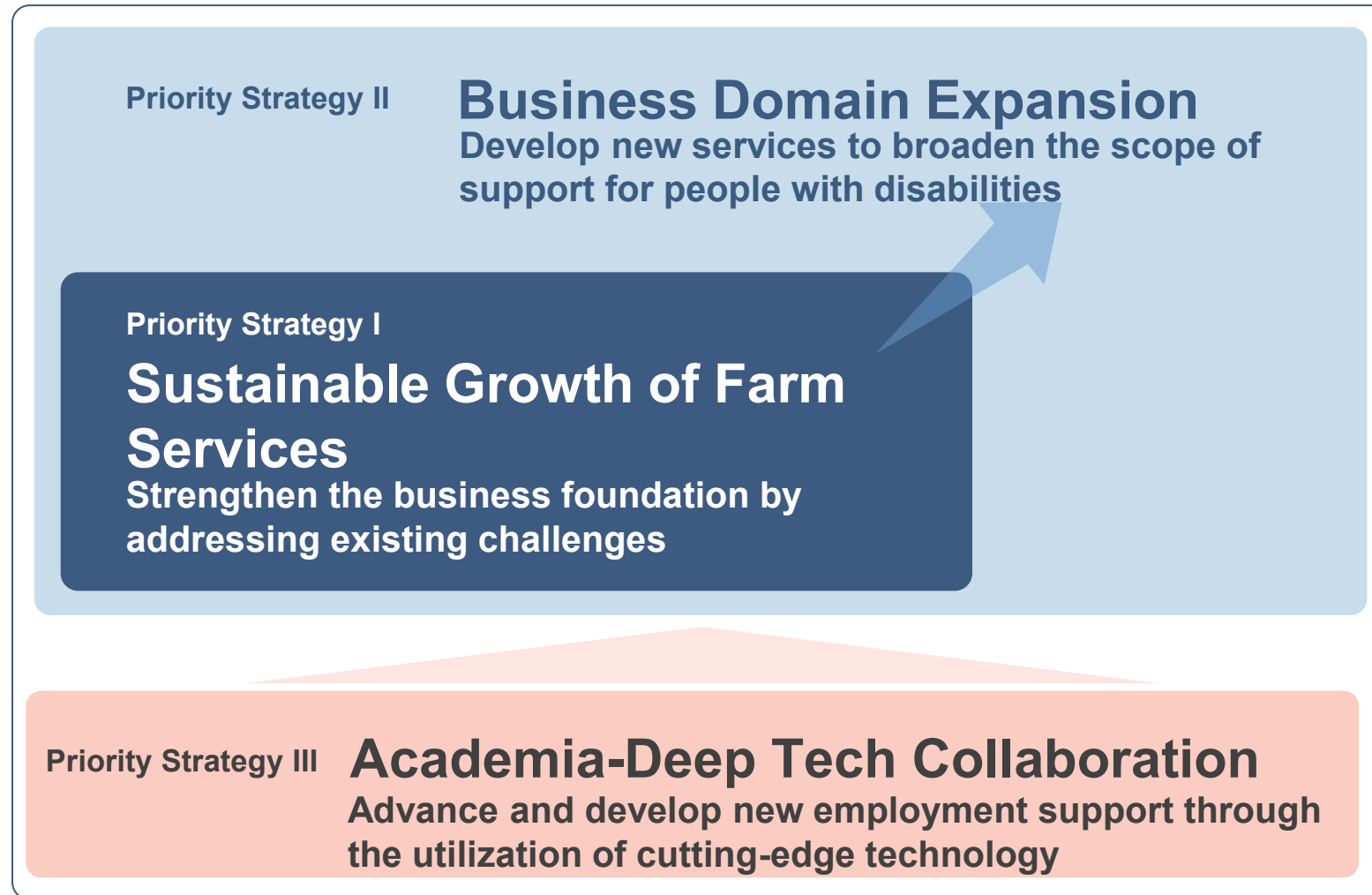
\* As of November 30, 2025

- ✓ Proprietary farm facilities designed with consideration for people with disabilities
- ✓ Operational structure based on teams of three, supported by a supervisor
- ✓ Integrated support system covering from recruitment to workplace retention



# Business Strategy for Future Special Needs Employment Services

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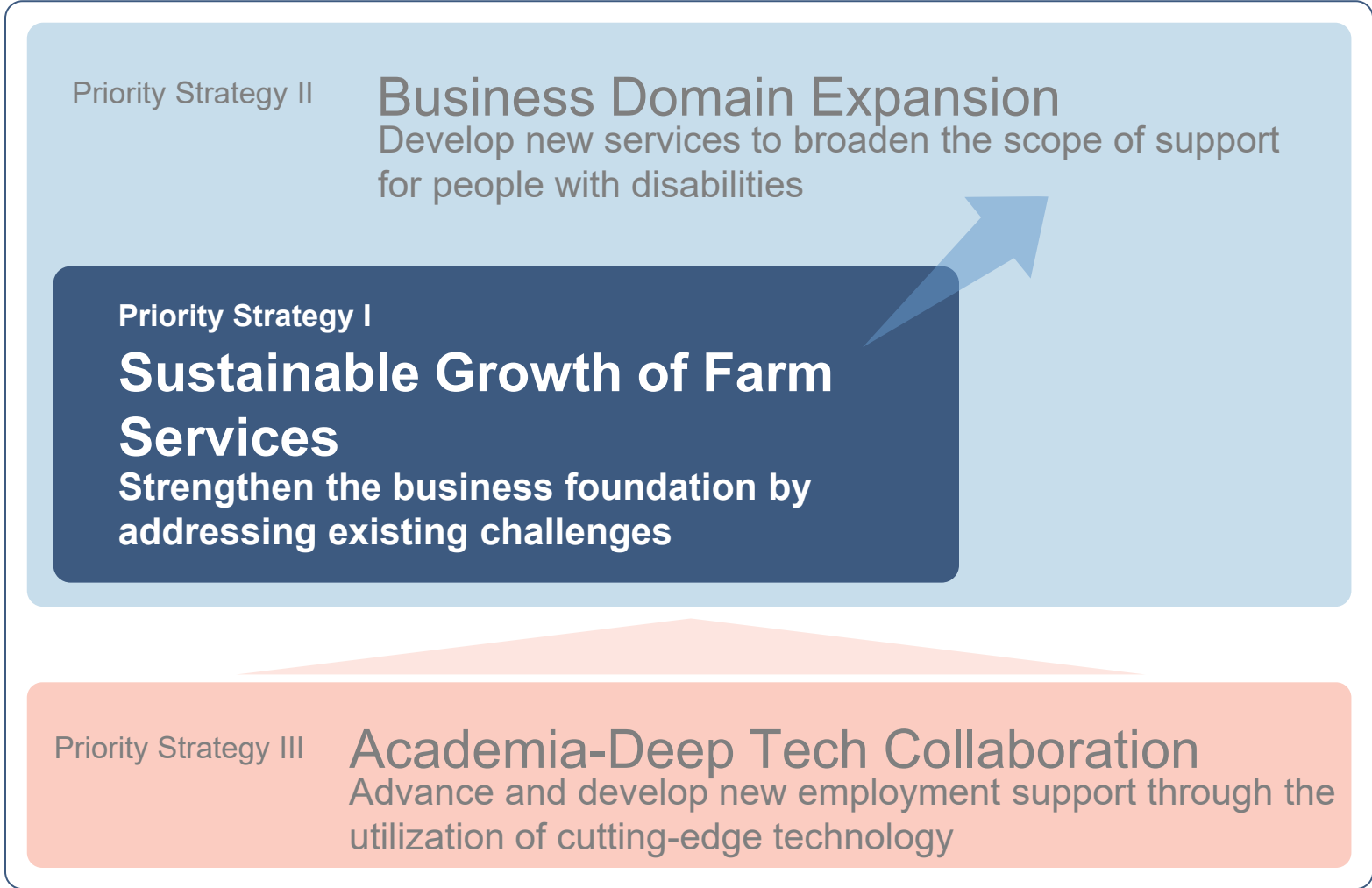


»»» **[Vision]**  
Improve the well-being of people with disabilities and their families

**Contribute to improving the well-being of people with disabilities and their families, beyond employment support**

# Priority Strategy I

## Sustainable Growth of Farm Services



»»»    **[Vision]**  
**Improve the well-being of people with disabilities and their families**

## **Priority Strategy I Sustainable Growth of Farm Services**

To establish the “S-Pool Model,” the ideal farm model, we will prioritize addressing immediate challenges.

### **Current Challenges in Farm Services**

**Challenge 1: No direct revenue generation from vegetables**

**Challenge 2: Limited career advancement opportunities**

**Challenge 3: Operational limitations due to summer heat**

**Challenge 4: Enhancement of information dissemination and contribution to the industry**

**Steadily advance solutions to challenges and establish a widely supported farm model**

## Challenge 1: No direct revenue generation from vegetables

To address the challenge of limited direct revenue generation from vegetable sales, we will work on the utilization of vegetables and expansion of sales channels.

### Current Challenge

**Generation of direct revenue through sales remains limited** while vegetables are utilized through initiatives such as ingredient use in an employee cafeteria and donations to welfare facilities, including the Children's Cafeteria program (CSR activities).



### Measures

- **Develop vegetable sales channels**  
E-commerce (collaboration with TABE CHOKU)  
Sales at nearby supermarkets (use of WAKUWAKU HIROBA)
- **Introduce technologies to enhance value-added and improve productivity**
- **Utilize vegetables through cafe operations**  
Expand vegetable utilization opportunities while also exploring new employment opportunities for people with disabilities including customer service roles



Successful experience  
creation

Motivation enhancement

New skill acquisition

**Support for job satisfaction and career advancement pathways for people with disabilities through vegetable sales**

## Challenge 2: Limited career advancement opportunities

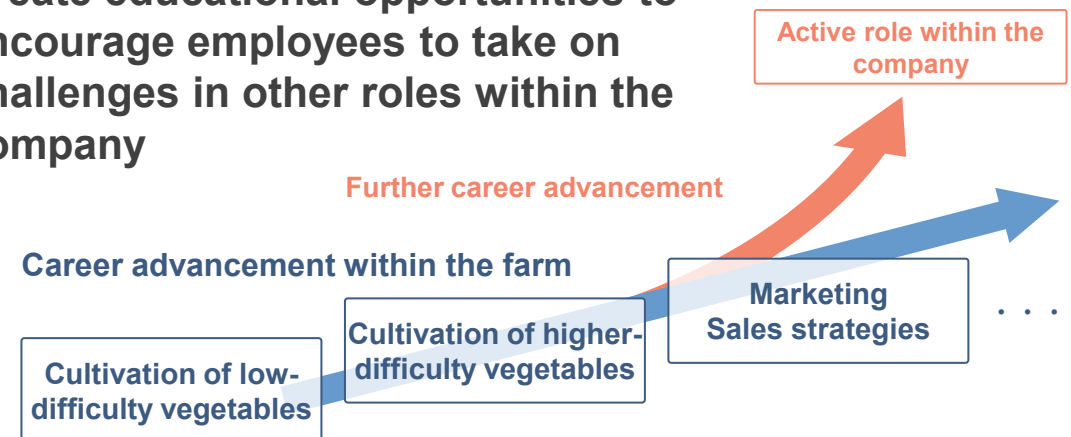
To address the challenge of limited career advancement, we will create opportunities, including employment within the farm and within the company.

### Current Challenge

While many farm employees wish to continue working, **opportunities for career advancement into other roles remain relatively limited.**

### Measures

- **Strengthen career advancement opportunities within the farm through vegetable production**  
E.g.) Challenge the cultivation of high value-added vegetables with high cultivation difficulty  
Acquire new skills through sales promotion initiatives
- **Create educational opportunities to encourage employees to take on challenges in other roles within the company**



**Provide learning and hands-on work opportunities tailored to each individual's suitability and continuously support career development**



### Challenge 3: Operational limitations due to summer heat

To address the limitations on year-round operations, we will increase operating hours through the use of technology and effectively utilize downtime.

#### Current Challenge

Outdoor farms face severe summer heat, making it difficult to achieve sufficient levels of operation.



#### Measures

- **Introduce greenhouse temperature reduction technologies**  
Piloted at the Gyoda Farm
- **Effectively utilize downtime**  
Provide opportunities for revenue-generating tasks (such as creating message cards) and learning opportunities that lead to career advancement into other roles

**Support career development through both work and learning while ensuring a safe working environment**

## Challenge 4: Enhancement of information dissemination and contribution to the industry

To address the challenge of communication, we will focus on initiatives aimed at enhanced information dissemination and the sound development of the industry.

### Current Challenge

Our initiatives and perspectives have not been fully communicated (limited collaboration opportunities due to non-membership in industry associations).



### Measures

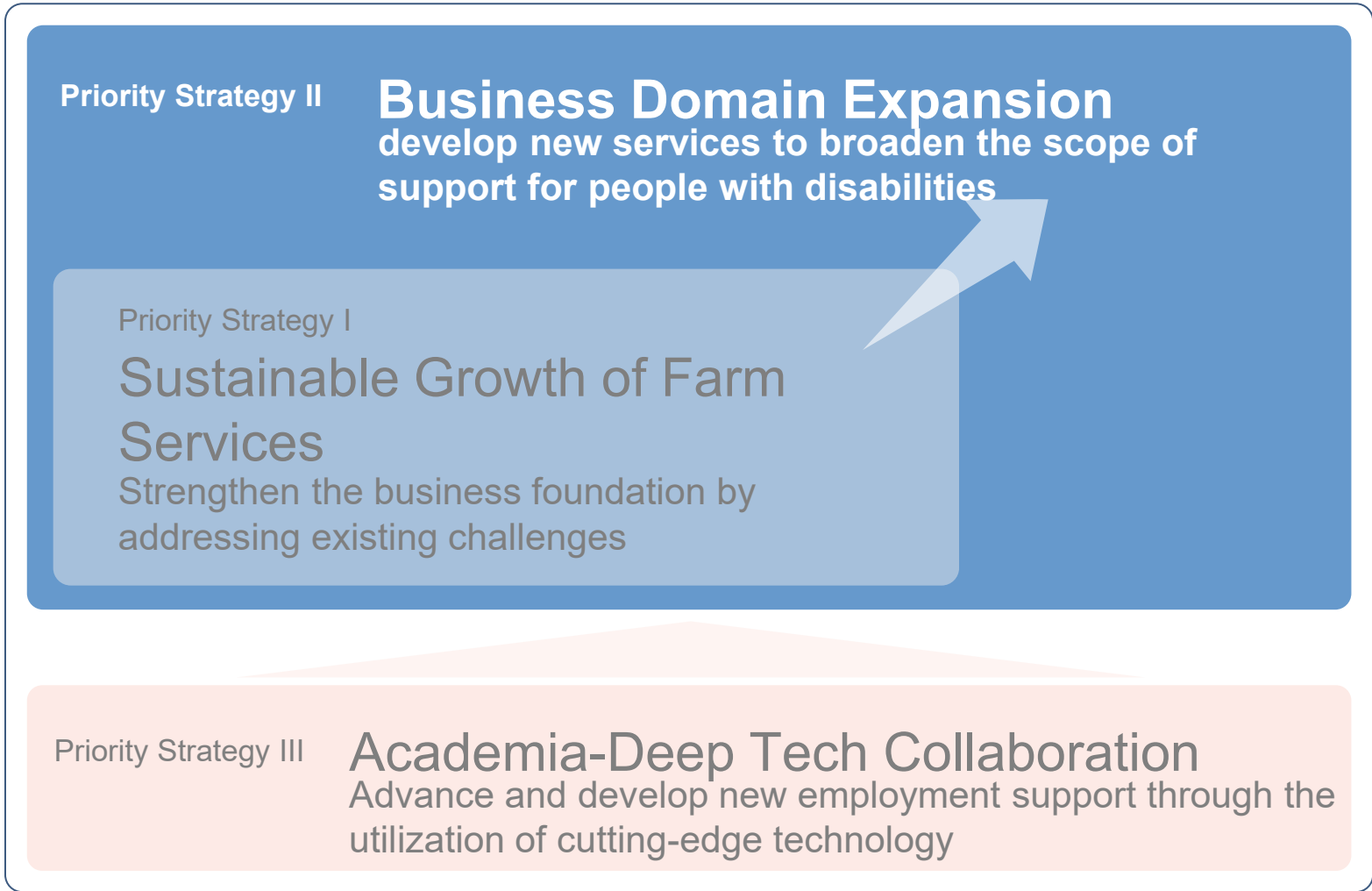
- **Enhance information dissemination through media**  
Communicate our initiatives and perspectives clearly and factually
- **Application for membership in the industry association, the “Japan Business Association for Employment Accelerator of Persons with Disabilities” has been submitted; admission expected in late January**  
Participate in initiatives aimed at the sound development of the industry

**Accurately communicate our initiatives and focus on trust-building through collaboration within the industry**

# Priority Strategy II

## Business Domain Expansion

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»»» **[Vision]**  
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## Priority Strategy II Business Domain Expansion

We will expand our business domains and evolve our support services for people with disabilities to realize a society where they can thrive across a wide range of fields.



## **Job domain expansion in special needs employment services**

In expanding job domains, we will create new employment models and strengthen support to facilitate transitions to tasks within companies.

### **Creation of new employment support models tailored to specific disability traits (e.g. AI-driven job domain expansion)**

Trial launch of employment through social media marketing started in December 2025

### **Strengthening of support to facilitate transitions to tasks within companies (consulting)**

Support for promoting understanding of disability traits / support for designing, optimizing, and sustaining tasks tailored to each individual's suitability

**Create diverse employment opportunities and provide new options for corporate employment for people with disabilities**

## AI-driven job domain expansion (evolution into the AI job domain)

We view AI not merely as a tool for efficiency, but as a foundation that complements the limitations imposed by disability and expands employment opportunities.

**Overcoming “limitations”  
through digital and AI  
technologies**

AI complements physical and cognitive limitations, enabling access to tasks that were previously difficult to perform. By breaking down work processes, we maximize the scope of “can-do.”

**Creation of a new  
employment option,  
“AI job domain”**

We develop a model that enables high-level outcomes without requiring specialized skills.

We started a trial in diverse digital job domains in December 2025.

**Social media marketing**

AI-powered post creation and analysis

**Data entry / management**

High-precision input through AI proofreading

**Content creation support**

Edit and proofreading of AI-generated text

**Research**

Information gathering with AI search support

**Customer support**

Customer support using AI response assistance

**Online administrative work**

Document creation using AI processing

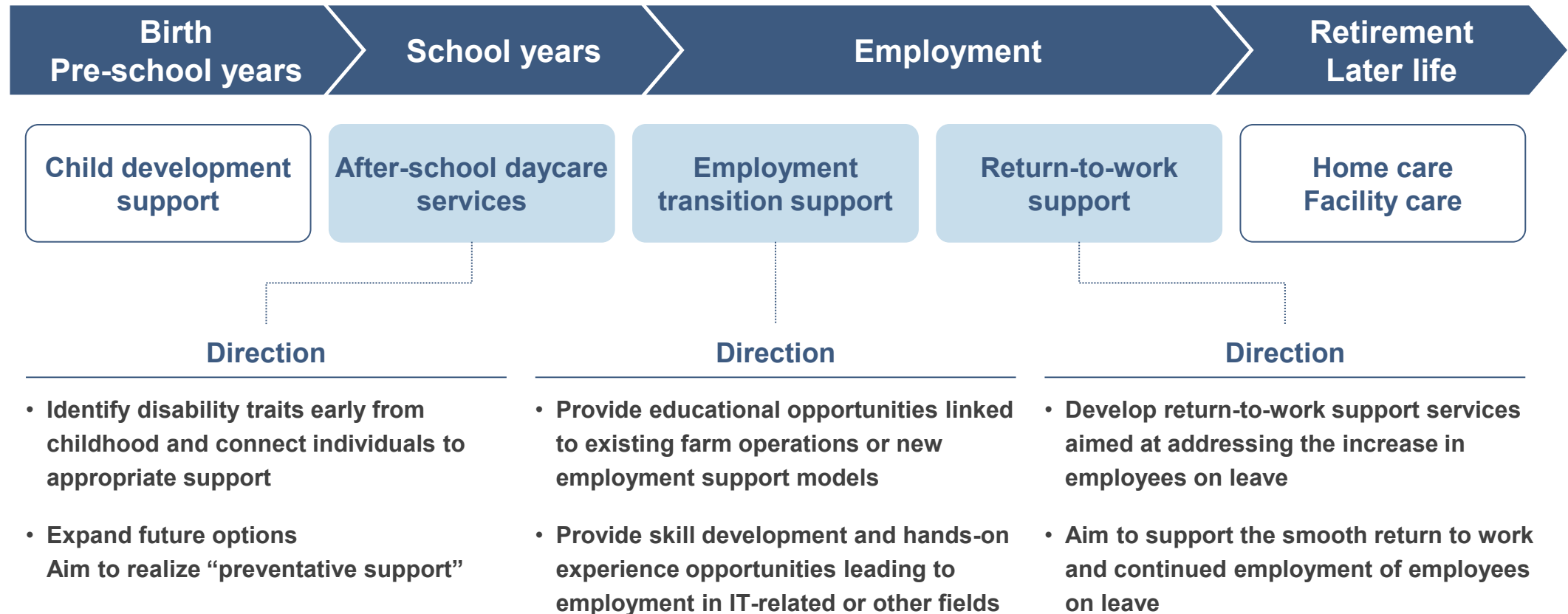
**Employment within  
companies**

For internal corporate roles (such as administrative and marketing roles), we provide AI-powered job design and operational support and deliver integrated assistance for placement, retention, and value creation tailored to individual disability traits.

**Evolve into the “AI job domain” that maximizes “can-do” of people with disabilities and create new employment value**

## Expansion into the support domain for people with disabilities (welfare sector)

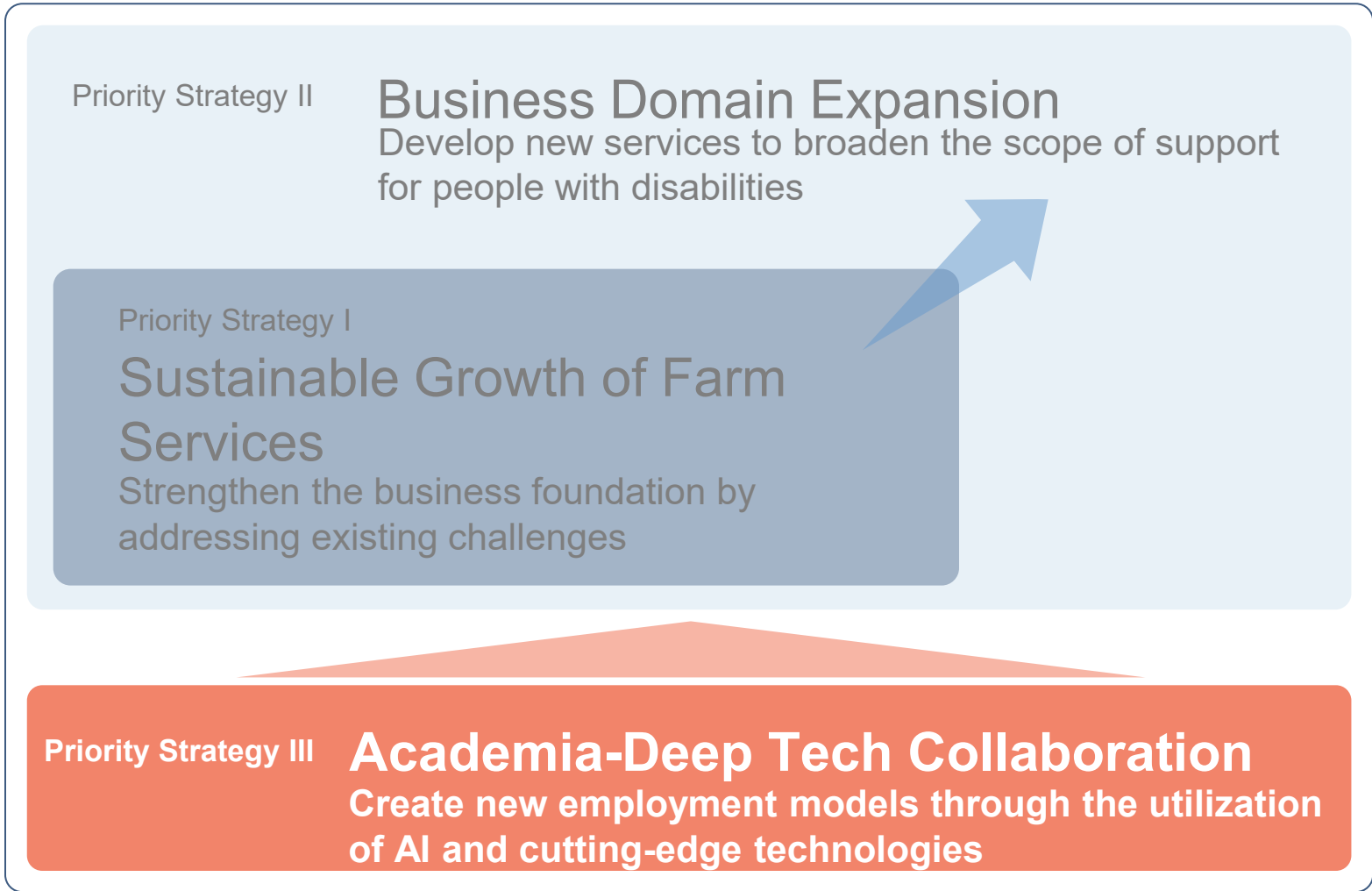
We will expand the scope of support for people with disabilities and strengthen support at each stage, from birth and pre-school years through retirement and later life.



**Systematically establish support that considers the entire life stages of people with disabilities**

# Priority Strategy III

## Academia-Deep Tech Collaboration



»»»    **[Vision]**  
**Improve the well-being of people with disabilities and their families**



## Priority Strategy III Academia-Deep Tech Collaboration

Through the integration of scientific knowledge and deep tech, we aim to provide new value that broadens “can-do” of people with disabilities.

### Examples of Research Themes

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#### **Communication support technologies**

Technology that facilitates smooth workplace communication, etc.

#### **Technologies to support retention and continued employment**

Technology for monitoring and follow-up to support job retention, etc.

#### **Employment and task execution support technologies**

Technology that supports task comprehension and execution by accommodating cognitive traits and operational requirements, etc.

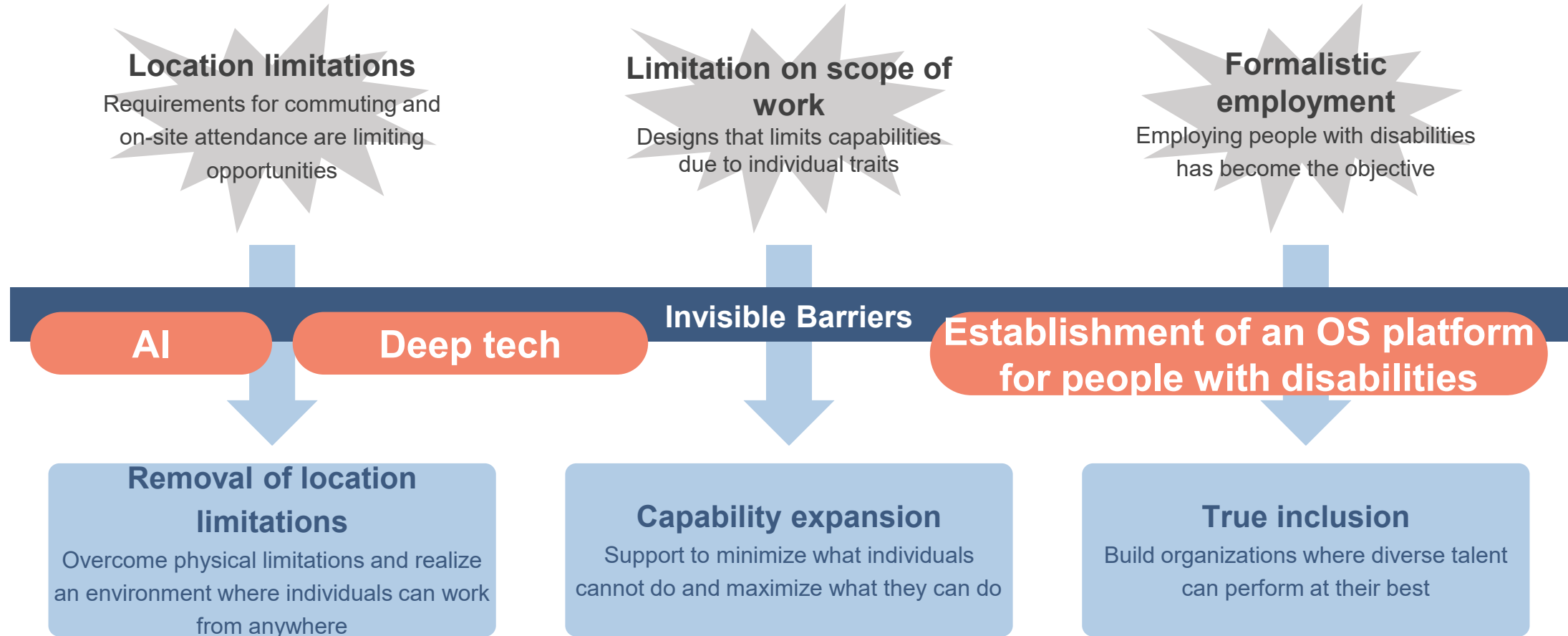
#### **Career advancement and learning support technologies**

Technology to individually optimize learning and training content according to attributes, etc.

**Establish employment support models aimed at social implementation through collaboration with academia and industry**

## Vision “Creation of New Employment Models through the Utilization of AI and Cutting-Edge Technologies”

Through AI, we will break down the invisible barriers that have limited employment for people with disabilities and create a new standard.



## Create a new standard for employment support in the age of AI

## Future Vision of the Business Domain

We will strengthen each support service through technology utilization, business co-creation, and investment to build an ecosystem.

**[Vision] Improve the well-being of people with disabilities and their families**

