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April 14, 2026

To whom it may concern:

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(Securities code: 2471)
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**Notice Concerning Execution of Absorption-Type Company Split Agreement
(Simplified Absorption-Type Company Split) Involving a Consolidated Subsidiary**

As disclosed in the “Notice Concerning Company Split (Simplified Absorption-Type Company Split) Involving a Consolidated Subsidiary” dated January 23, 2026, S-Pool (hereinafter the “Company”) had previously announced that it would conduct a company split whereby a portion of the rights and obligations related to the Professional Human Resource Utilisation Services Segment would be succeeded to S-Pool Bridge, Inc., a wholly owned subsidiary of the Company. Relating the aforementioned announcement, the Company resolved at the meeting of the Board of Directors held today, to execute an absorption-type company split agreement, and the Company executed such agreement on the same date. Details are as follows.

1. Execution of Absorption-Type Company Split Agreement

The Company resolved, at a Board of Directors meeting held today, to execute an absorption-type company split agreement whereby the Company will act as the split company and S-Pool Bridge, Inc. will act as the succeeding company, and executed such agreement on the same date.

2. Outline of the Company Split (Changes)

(1) Schedule of the Company Split

Date of execution of the absorption-type company split agreement	April 14, 2026
Effective day of the Company Split (planned)	June 1, 2026

3. Future outlook

The impact of this matter on the Company’s consolidated financial results is expected to be minimal. There have been no material changes from the disclosure dated January 23, 2026 with respect to other matters.

End