July 14, 2026

To whom it may concern:

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Notice Concerning Differences Between Consolidated Financial Forecasts and Results for the Six Months Ended May 31, 2026

S-Pool hereby announces differences between the consolidated financial forecasts, which were announced on January 14, 2026, and results announced today for the six months ended May 31, 2026. The details are as below.

1. Differences between consolidated financial forecasts and results for the six months ended May 31, 2026 (from December 1, 2025 to May 31, 2026)

(Millions of yen)

	Revenue	Operating profit	Profit before tax	Profit	Profit attributable to owners of parent	Basic earnings per share (Yen)
Previous forecasts (A)	12,369	439	291	194	194	2.48
Actual results (B)	12,681	648	461	282	283	3.63
Amount of change (B-A)	312	209	170	88	89	1.15
Changes (%)	2.5	47.6	58.4	45.9	46.4	46.4
(Reference) Results for the six months ended May 31, 2025	12,499	806	670	411	410	5.23

2. Reasons for the differences

Revenue and each profit item exceeded the financial forecasts, driven by the steady performance of our core Special Needs Employment Services and Wide-area Administrative BPO Services.

The full-year consolidated financial forecasts for the fiscal year ending November 30, 2026 remain unchanged, as business performance is expected to progress in line with the initial plan. The Company will promptly announce revisions if deemed necessary.

End