Results Briefing Materials
2Q FY2026

July 14, 2026

S-Pool, Inc.

Prime Section, Tokyo Stock Exchange (2471)

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1.

2Q FY2026 Performance Results

Major Initiatives During the Six Months Since Shirakawa Assumed Office

Promotion of foundation-building for “strategy” and “organization” toward the next stage of growth

1 Clarified the direction of growth strategy

- **Definition of the growth areas of Special Needs Employment Services**
  Clarified the direction of business area expansion toward the next growth, including the nationwide expansion of farms and the development of new employment support models
- **Clarification of the Group-wide priority investment areas**
  Clarified priority areas going forward based on growth potential and profitability of each business
- **Confirmation of the policy for priority allocation of management resources**
  Established a policy to prioritize the allocation of management resources to high-growth areas

* Details of the growth strategy will be announced with the full-year financial results (numerical targets in the Medium-Term Management Plan are expected to be unchanged).

2 Strengthened organizational foundation

- **Establishment of the Group-wide sales structure**
  Established a dedicated department; promoted customer and sales data integration and cross-selling, securing orders in multiple business units
- **Promotion of offensive and defensive DX and AX**
  Promoted measures on both fronts, including operational efficiency, cost reduction, AI-powered sales support, and new service development
- **Visualization and improvement of organizational issues through townhall meetings**
  Held dialogues between management and employees to identify on-site issues and launched various improvement projects

Performance Highlights

Consolidated results	**Revenue** 12,681 million yen YoY +1.5%	**Operating profit** 648 million yen YoY (19.6)%	**Profit*** 283 million yen YoY (30.9)%

- **Revenue increased due to the steady performance of Special Needs Employment Services and Wide-area Administrative BPO Services offsetting a decline in sales of Human Resource Outsourcing Services.**
- **Profits exceeded the initial plan despite a year-on-year decrease due to a pullback in Environmental Management Support Services.**

Business Solutions Segment	**Revenue** 8,309 million yen YoY +9.1%	[Special Needs Employment Services] As the recruitment of persons with disabilities progressed smoothly, equipment sales exceeded the initial plan. [Wide-area Administrative BPO Services] Spot work including measures against price hikes increased. Both sales and profits increased significantly. [Environmental Management Support Services] Revenue and profits decreased due to a pullback from the previous fiscal year; however, focus has been placed on increasing orders for consulting projects toward 2H.
Human Resource Solutions Segment	**Revenue** 4,423 million yen YoY (10.0)%	[Call center] Sales were in a recovery trend from 1Q. Outsourcing projects with strong demand were newly commenced. [Sales support] Sales remained steady due to continued large-scale spot projects. [Other] In construction engineers dispatch services, new staff deployment fell below the plan due to a change in the operational structure.

* Profit attributable to owners of parent

Consolidated Results (YoY change)

- **Revenue increased due to the steady performance of Special Needs Employment Services and Wide-area Administrative BPO Services offsetting a decline in sales of Human Resource Outsourcing Services.**
- **Operating profit decreased mainly due to a pullback following a temporary increase in revenue in the same period of the previous fiscal year (carbon credit sales of Environmental Management Support Services).**

(Unit: million yen)	**FY2026 2Q**	FY2025 2Q	YoY	YoY (%)
Revenue	**12,681**	**12,499**	+181	+1.5%
Gross profit	**4,646**	**4,424**	+221	+5.0%
Gross profit margin (%)	36.6%	35.4%	-	+1.2 pt
Selling and administrative expenses	**4,022**	**3,694**	+328	+8.9%
Selling and administrative expenses/net sales (%)	31.7%	29.6%	-	+2.1 pt
Operating profit	**648**	**806**	-157	-19.6%
Operating profit margin (%)	5.1%	6.4%	-	-1.3 pt
Profit before tax	**461**	**670**	-208	-31.2%
Profit attributable to owners of parent	**283**	**410**	-127	-31.0%

Consolidated Results (vs. plans)

- **Both sales and profits exceeded the initial plan, driven by Special Needs Employment Services and Wide-area Administrative BPO Services.**
- **Selling and administrative expenses were 197 million yen above the plan. Although an unplanned special bonus (approximately 140 million yen) was recorded, operating profit came in well above the initial plan.**

(Unit: million yen)	**Results**	Plans	vs. plans	vs. plans (%)
Revenue	**12,681**	**12,369**	+312	+2.5%
Gross profit	**4,646**	**4,264**	+382	+9.0%
Gross profit margin (%)	36.6%	34.5%	-	+2.1 pt
Selling and administrative expenses	**4,022**	**3,825**	+197	+5.2%
Selling and administrative expenses/net sales (%)	31.7%	30.9%	-	+0.8 pt
Operating profit	**648**	**439**	+209	+47.6%
Operating profit margin (%)	5.1%	3.5%	-	+1.6 pt
Profit before tax	**461**	**291**	+170	+58.4%
Profit attributable to owners of parent	**283**	**193**	+89	+46.4%

Results by Segment (YoY change)

- **In the Business Solutions Segment, revenue increased, driven by Special Needs Employment Services and Wide-area Administrative BPO Services.**
- **In the Human Resource Solutions Segment, revenue decreased; however, efforts to recover revenue progressed steadily.**

(Unit: million yen)		**FY2026 2Q**	FY2025 2Q	YoY	YoY (%)
Revenue	Business Solutions Segment	**8,309**	7,618	+691	+9.1%
	Human Resource Solutions Segment	**4,423**	4,912	-488	-10.0%
	Adjustments	(52)	(31)	-	-
	Total	**12,681**	12,499	+181	+1.5%
Operating profit	Business Solutions Segment	**1,505**	1,420	+85	+6.0%
	Human Resource Solutions Segment	**282**	369	-87	-23.6%
	Adjustments	(1,139)	(983)	-	-
	Total	**648**	806	-157	-19.6%
Operating profit margin	Business Solutions Segment	**18.1%**	18.6%	-	-0.5 pt
	Human Resource Solutions Segment	**6.4%**	7.5%	-	-1.1 pt
	Total	**5.1%**	6.4%	-	-1.3 pt

Business Solutions Segment
Special Needs Employment Services
Wide-area Administrative BPO Services
Environmental Management Support Services, etc.

Human Resource Solutions Segment
Temporary Staffing Services
(Call Centers, Sales Support, etc.)

Adjustments
Mainly administrative costs, Groupwide IT expenses, etc.

Results by Segment (vs. plans)

- **Both in the Business Solutions Segment and the Human Resource Solutions Segment, results exceeded the initial plan.**

(Unit: million yen)		results	plans	vs. plans	vs. plans(%)
Revenue	Business Solutions Segment	**8,309**	8,139	+170	+2.1%
	Human Resource Solutions Segment	**4,423**	4,320	+103	+2.4%
	Adjustments	(52)	(90)	-	-
	Total	**12,681**	12,369	+312	+2.5%
Operating profit	Business Solutions Segment	**1,505**	1,356	+149	+11.0%
	Human Resource Solutions Segment	**282**	271	+11	+4.2%
	Adjustments	(1,139)	(1,188)	-	-
	Total	**648**	439	+209	+47.6%
Operating profit margin	Business Solutions Segment	**18.1%**	16.7%	-	+1.4 pt
	Human Resource Solutions Segment	**6.4%**	6.3%	-	+0.1 pt
	Total	**5.1%**	3.5%	-	+1.6 pt

Business Solutions Segment

Special Needs Employment Services
Wide-area Administrative BPO Services
Environmental Management Support Services, etc.

Human Resource Solutions Segment

Temporary Staffing Services
(Call Centers, Sales Support, etc.)

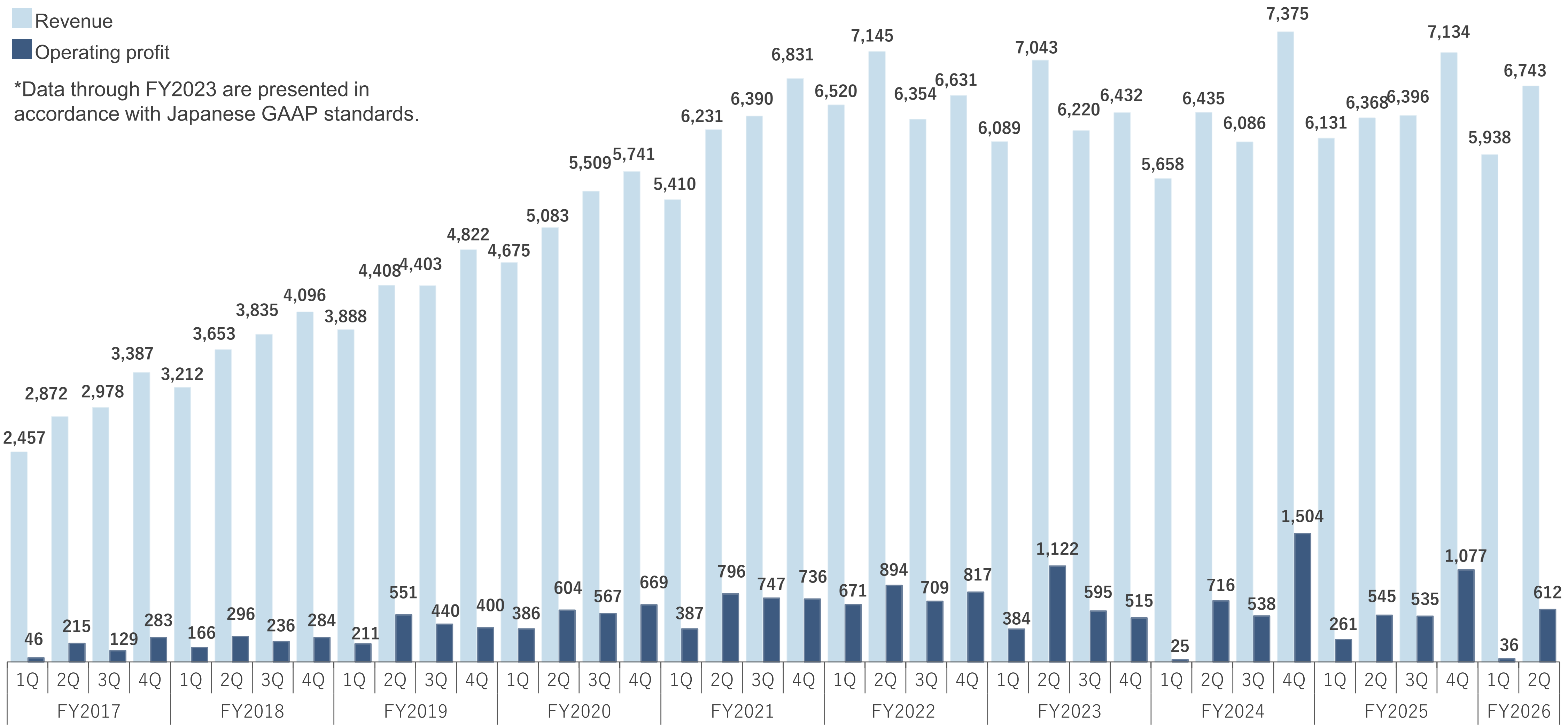
Adjustments

Mainly administrative costs,
Groupwide IT expenses, etc.

Trends in Quarterly Business Performance

- **In 2Q, operating profit amounted to 612 million yen after unplanned summer special bonuses were recorded as expenses.**

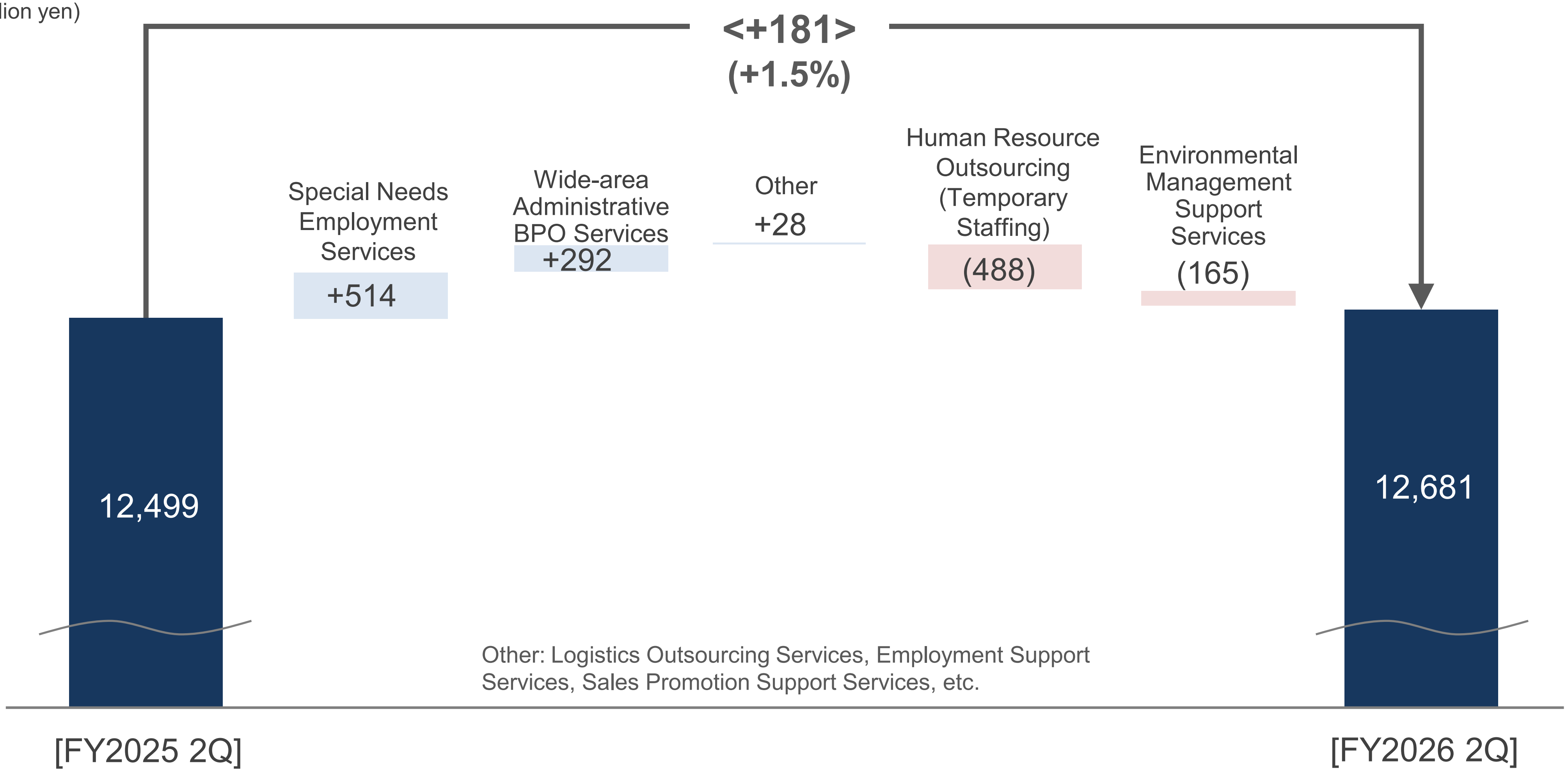
(Unit: million yen)



Analysis of Changes in Revenue

- **Growth was driven by Special Needs Employment Services and Wide-area Administrative BPO Services, which offset a decline in revenue from temporary staffing services.**
- **Environmental Management Support Services decreased revenue due to a pullback following a temporary increase in revenue in the previous fiscal year.**

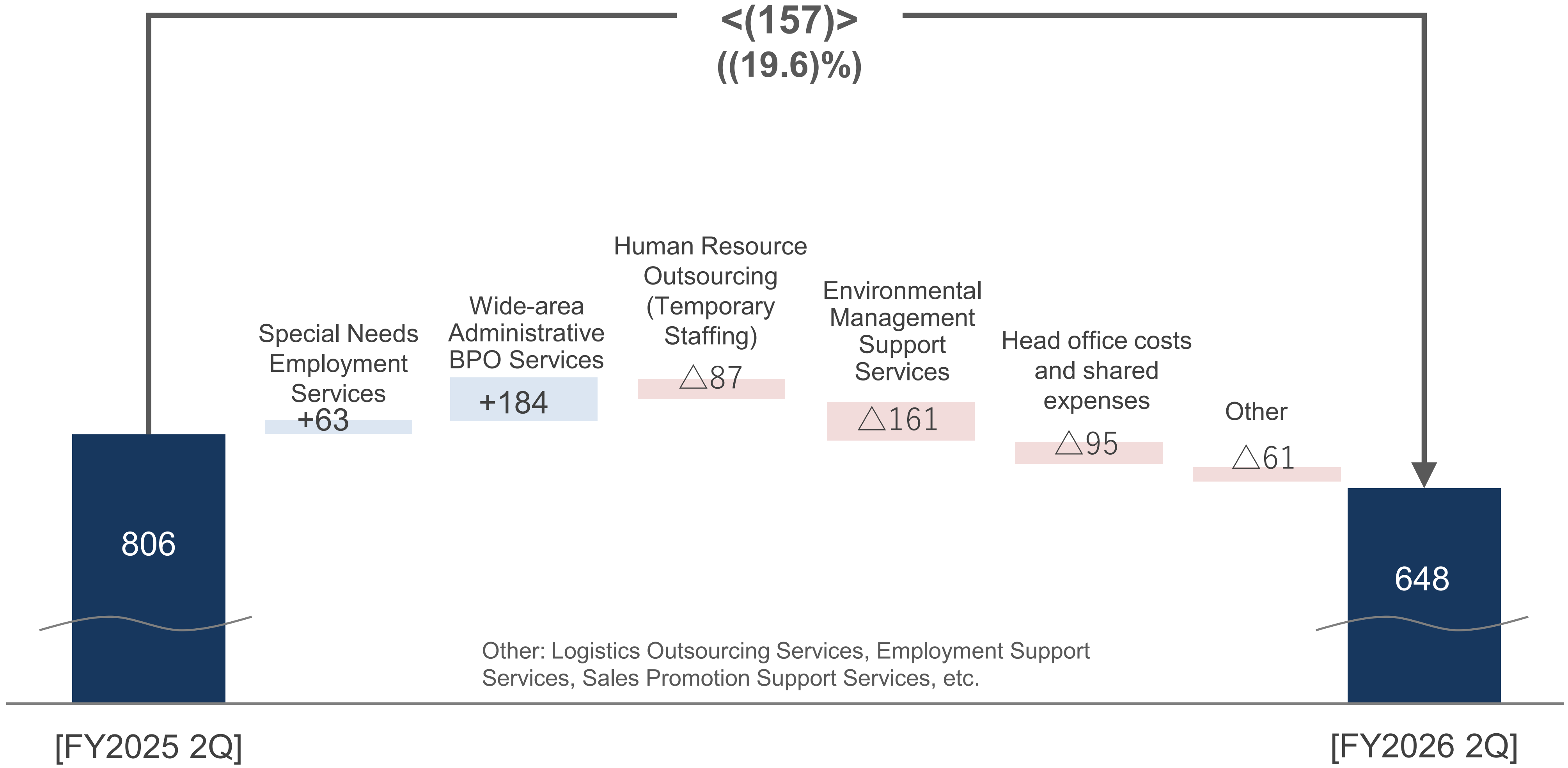
(Unit: million yen)



Analysis of Changes in Operating Profit

- **As for operating profit, Special Needs Employment Services and Wide-area Administrative BPO Services contributed to an increase in profits.**

(Unit: million yen)



2.

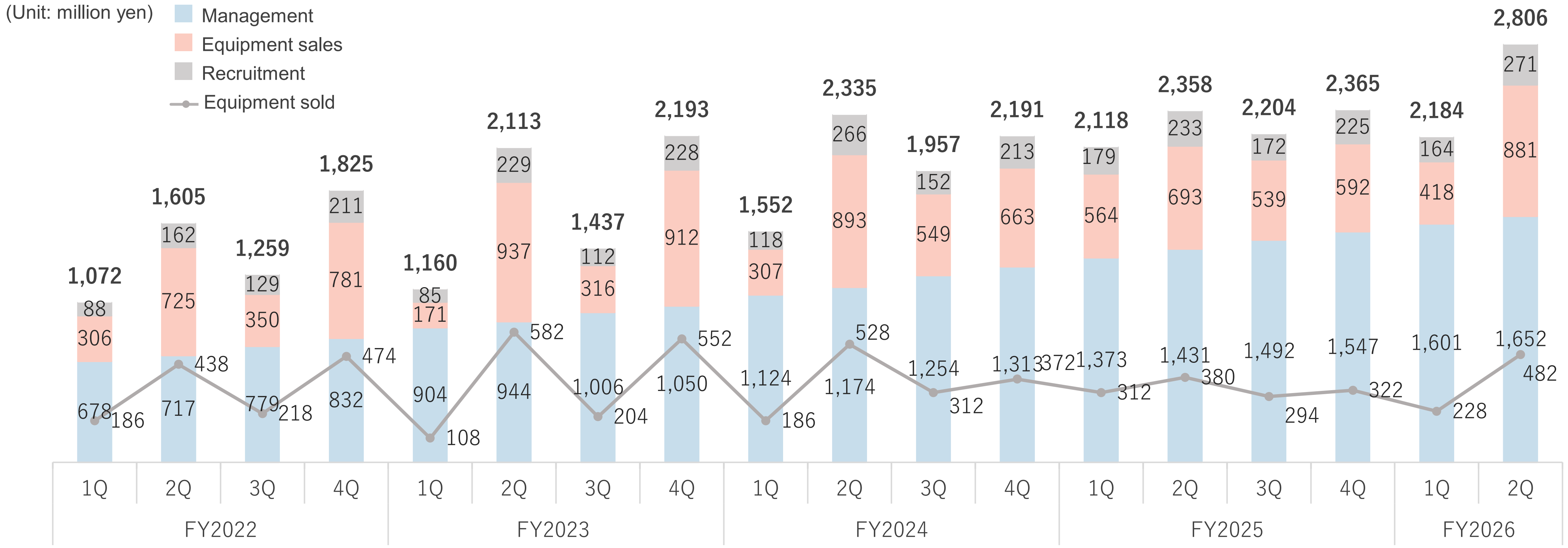
2Q FY2026 Overview by Business Segment

Special Needs Employment Services / 1H Results

Revenue 4,990 million yen / YoY +11.5%

[Equipment sales] 2Q: 482 sections (Planned: 405-455 sections) 1H: 710 sections
[Customers] 750 companies (QoQ +16 companies) [Number of farms] 62 farms (40 outdoor, 22 indoor)
[Sections managed] 10,477 sections [Number of employees] 5,239 persons / retention rate: 92%

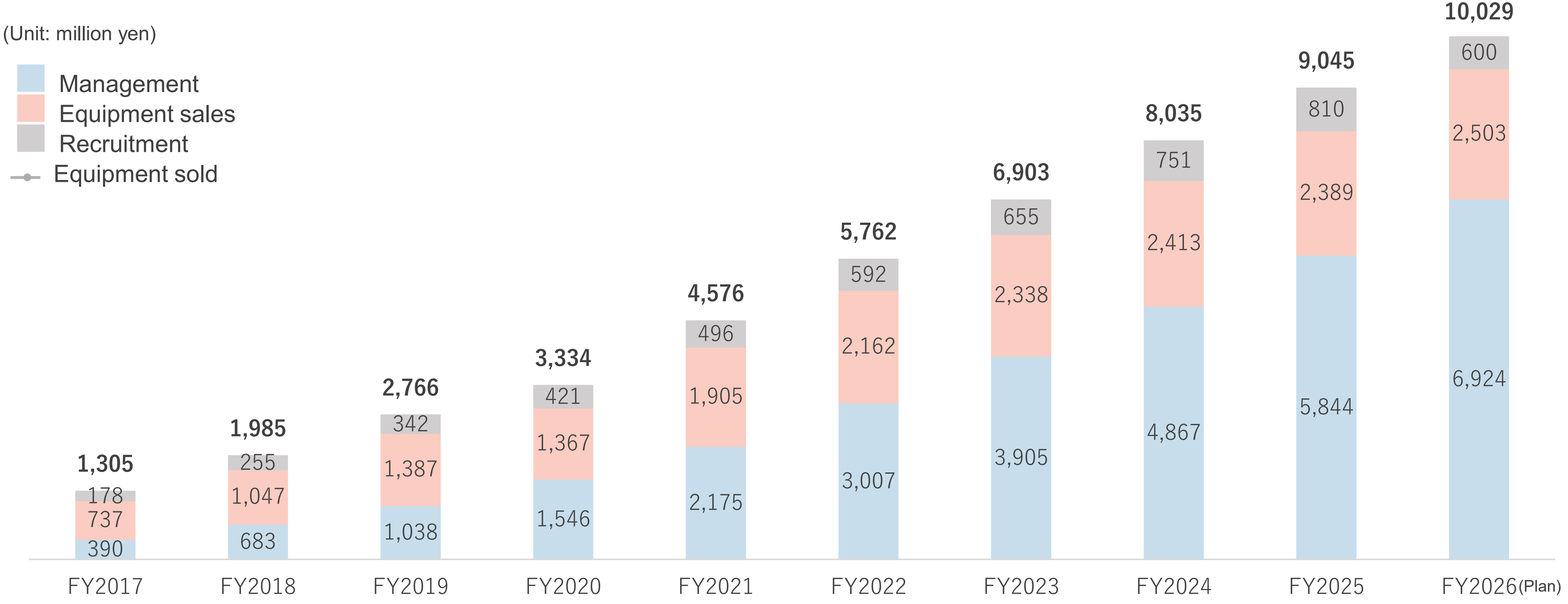
- **Equipment sales significantly increased by capturing demand in line with the commencement of farm usage in the new fiscal year.**
- **Opened three farms, all of which were indoor farms. Priority is being given to measures against summer heat at existing farms.**



Special Needs Employment Services / FY Plan

Revenue 10,029 million yen / YoY +10.9%

- Equipment sales are planned to total 1,350 sections for the full year. The initial plan remains unchanged at this time. [3Q] 250-300 sections [4Q] 340-390 sections
- 3 farms are planned to be opened (3 indoor).
- Focus is placed on addressing current issues in anticipation of expanding farms to regional areas in the following fiscal years.



Special Needs Employment Services / Direction of Growth Strategy

Promoting the development of new services to broaden work options for persons with disabilities, centered on the nationwide expansion of farm services

Nationwide expansion of farms	Expanding farms nationwide to create employment opportunities for persons with disabilities and establishing a service delivery structure that is easy to use for both companies and workers
Creation of new ways to work	Creating new employment opportunities tailored to the characteristics of persons with disabilities by developing job categories outside of farms and agriculture, including IT operations and administrative work.
Development of services supporting employment at companies	Developing a new service that provides integrated support covering employment at companies, the development of acceptance environments, and retention support by leveraging the employment support know-how gained through farm operations and the latest technologies
Entry into the employment transition support business	Establishing a service structure that provides integrated support covering pre-employment training, employment, and retention by entering into the employment transition support business

Special Needs Employment Services / Strengthening Foundation for Nationwide Expansion of Farms

FY2026
Addressing challenges and strengthening the foundation

Strengthening the foundation and addressing challenges for the nationwide expansion of farms

FY2027
Nationwide expansion of farms

Monetization of vegetables

Challenges and background

Vegetables are primarily used in employee cafeterias or donated to children's cafeterias; direct revenue generation through sales and other activities is limited.

Efforts in 1H

- Conducted a proof of concept (PoC) for e-commerce sales of vegetables through TABE CHOKU
- Sold 162 boxes in total and confirmed the commercial value of vegetables
- Confirmed the potential for capability development through sales planning, shipping, and other related operations

Future outlook

- Roll out to customer companies, while continuing the verification of effects of capability development and expansion of job opportunities
- Create opportunities for expanding job opportunities and demonstrating employees' capabilities through related operations

Employment quality improvement / expansion of opportunities for capability development and growth

Challenges and background

While many farm employees wish to continue working, there is potential to expand career advancement opportunities into other roles.

Efforts in 1H

- Commenced the development of employment management tools such as a daily report management system
- Commenced the study for the standardization of operational quality and overall improvements in light of the excellent cases of farm operations

Future outlook

- Improve job satisfaction and support mid- to long-term career development by enhancing skill-development and career advancement opportunities on farms
- Provide support for employees to take on new roles, starting with farm roles

Measures against hot weather

Challenges and background

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

Efforts in 1H

- Introduced heat mitigation systems into work buildings to create a stable working environment even during the summer
- Commenced the addition of fully air-conditioned indoor facilities
- Commenced proposing indoor complementary operations to client companies

Future outlook

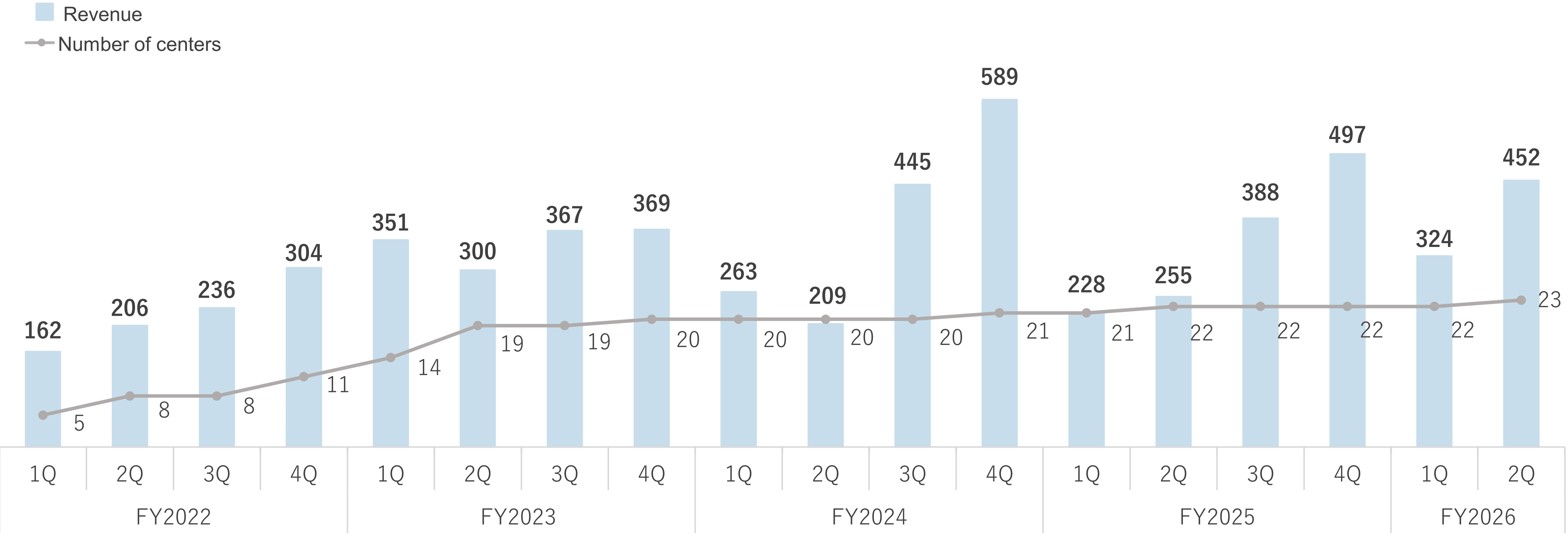
- Heat mitigation systems are scheduled to be introduced at all farms by this summer
- The addition of fully air-conditioned facilities at outdoor farms where installation is feasible is scheduled to be completed by 1H of the next fiscal year.
- Increase complementary operations that can be performed indoors to ensure stable employment during the summer

Wide-area Administrative BPO Services / 1H Results

Revenue 776 million yen / YoY +60.5%

- **Spot work including measures against price hikes increased, resulting in significant increases in both sales and profits.**
- **In the shared BPO business, efforts for expansion have continued; however, some projects are taking time to ramp up.**
- **The 23rd center was newly opened in Tsushima City, Nagasaki Prefecture, aiming to create a shared BPO model on remote islands.**

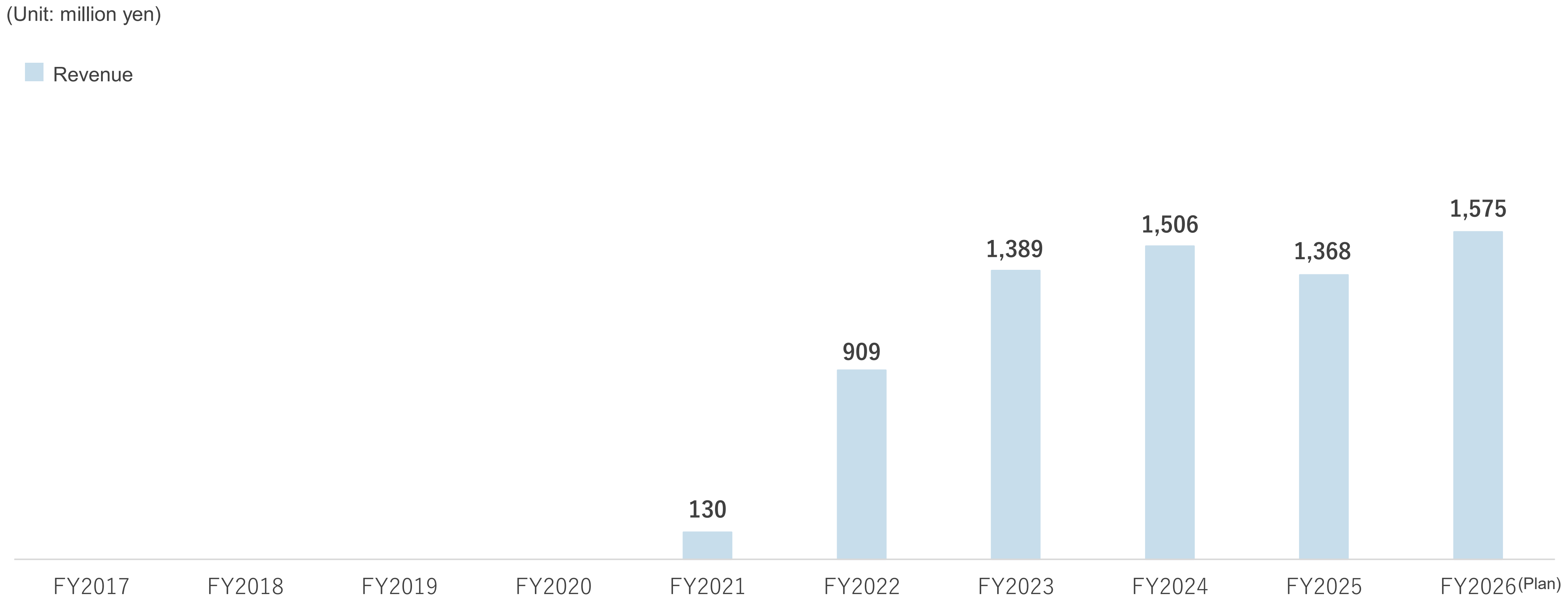
(Unit: million yen)



Wide-area Administrative BPO Services / FY Plan

Revenue 1,575 million yen / YoY +15.1%

- Sales in 3Q are expected to temporarily stabilize as spot work ran its course.
- In the shared BPO business, sales activities will continue while building up core operations that form the revenue base.
- Focus will be placed on new business areas that address changes in society and regulatory systems, such as ride-sharing services and AI-utilized contact centers.



Environmental Management Support Services / 1H Results

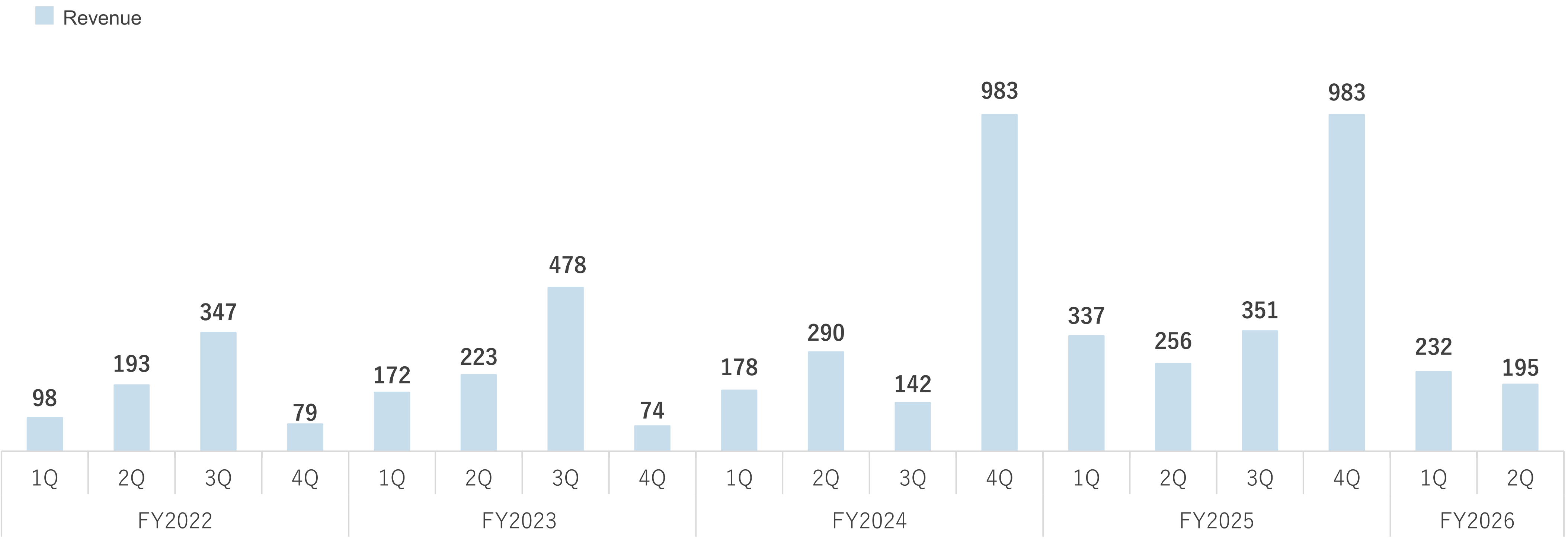
Revenue 428 million yen / YoY (27.9)%

[Corporate sales] 325 million yen (YoY (38.0)%)

[Local government sales] 103 million yen (YoY +47.6%)

- **Both sales and profits significantly fell below the previous fiscal year due to a pullback of credit sales and a heavy weighting of consulting projects in 2H.**
- **In consulting services for local governments, both revenue and profits increased due to the expansion of support domains.**

(Unit: million yen)

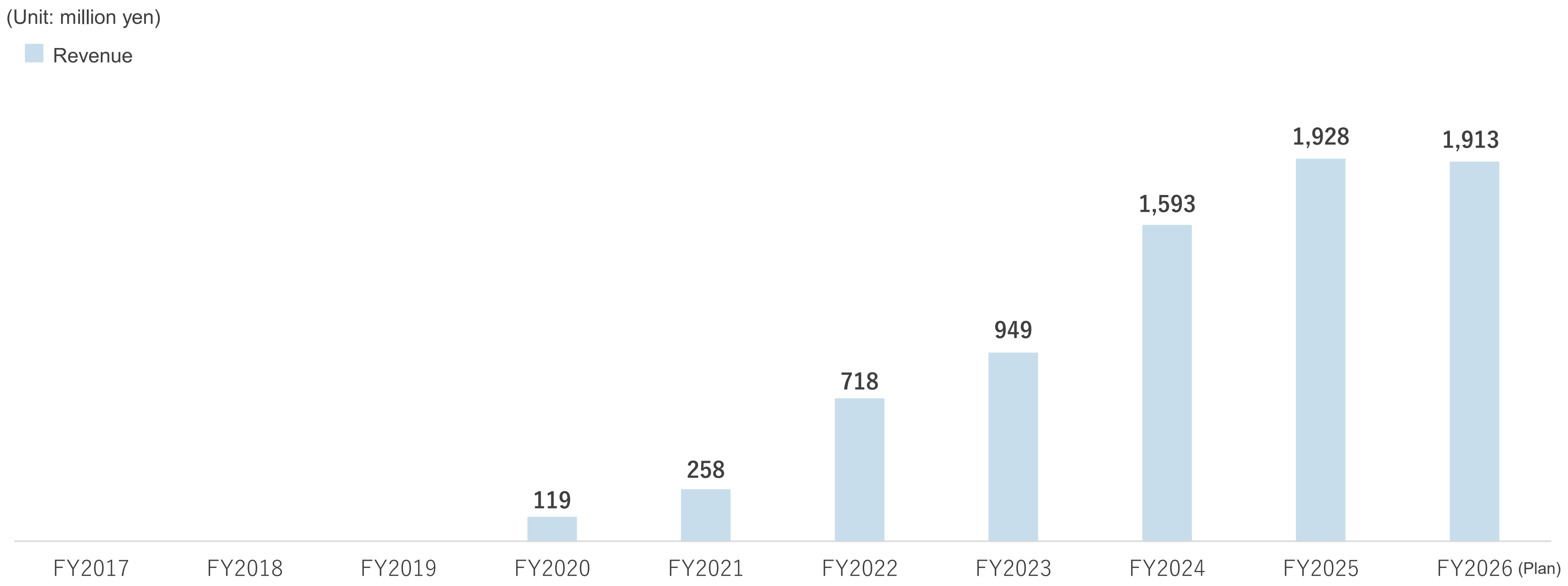


Environmental Management Support Services / FY Plan

Revenue 1,913 million yen / YoY (0.8)%

[Corporate sales] 1,635 million yen (YoY (1.1)%)
[Local government sales] 278 million yen (YoY+0.5%)

- **Sales of consulting projects are expected to concentrate in 4Q also in FY2026 due to the impact of the delivery period (4Q sales: 1,151million yen).**
- **The focus will be on accumulating orders in anticipation of consulting demand in 4Q.**



Logistics Outsourcing Services

Revenue 603 million yen
YoY (7.7)%

- The closure of the Shinagawa Center and its integration into the Nagareyama Logistics Center were completed in May.
- Although relocation expenses were incurred in connection with the integration, their impact was limited, and earnings progressed largely in line with plan.

Employment Support Services

Revenue 410 million yen
YoY (2.4)%

- Employment Support Services slightly fell below the plan due to factors such as a decline in the number of applications, though a certain level of sales was maintained centered on existing projects.
- The health checkup agency service recorded a significant loss due to a substantial decline in productivity caused by an increase in irregular responses and other factors.

Sales Promotion Support Services

Revenue 696 million yen
YoY +2.4%

- To promote business expansion from 2H, recruitment and the operational structure will be strengthened.
- Sales activities have progressed steadily, with new contracts being secured primarily from existing customers.

Other Services / 2H Plan

Logistics Outsourcing Services

Revenue **1,169** million yen
YoY (12.2)%

- As the integration of the Shinagawa Center was completed, full-scale improvement in profitability is expected from 2H.
- We aim to improve productivity and profit margins through expanding the recruitment of in-house part-time staff and thorough personnel management.

Employment Support Services

Revenue **1,030** million yen
YoY +28.0%

- The health checkup agency service is planned to be closed in FY2026, as improvement in its profitability is difficult.
- We aim to expand the business by concentrating management resources on Employment Support Services in which we have an advantage.

Sales Promotion Support Services

Revenue **1,600** million yen
YoY +13.1%

- We aim for further growth of the face-to-face promotion business, while continuing to expand transactions with existing customers.
- We will focus on improving the efficiency of operations through DX initiatives and enhancing the accuracy of sales and operations through data utilization.

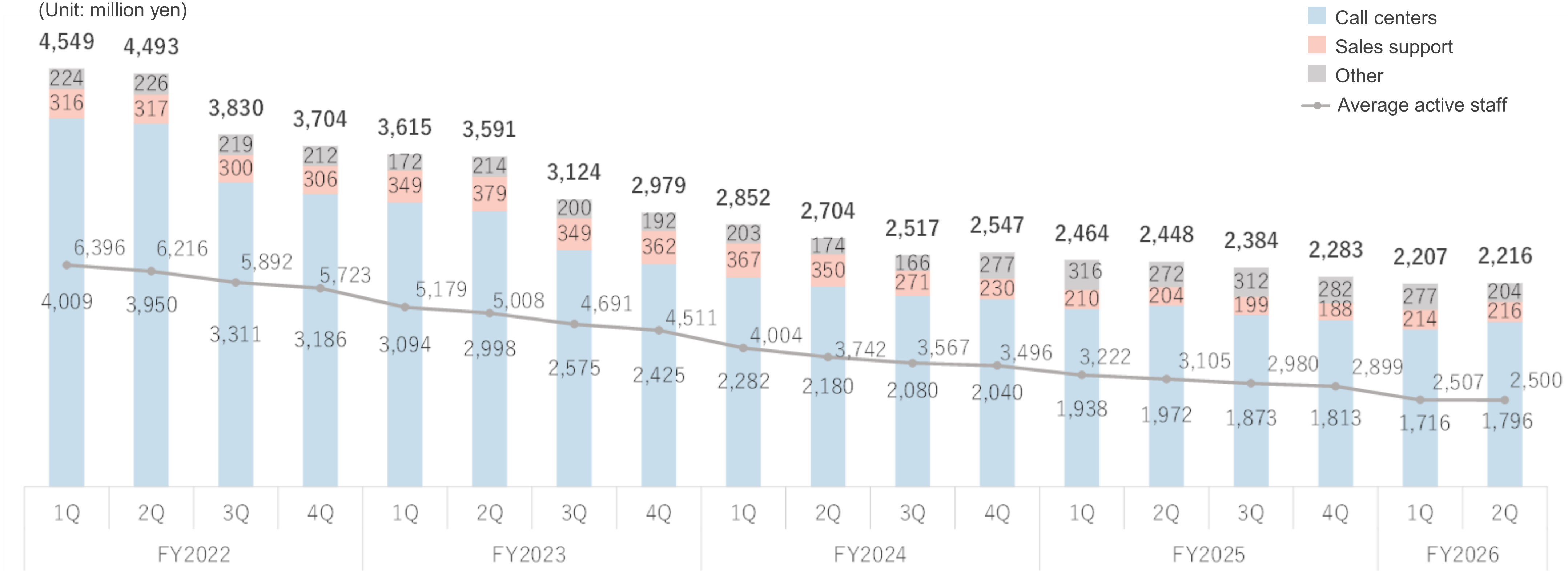
Human Resource Outsourcing Services / 1H Results

Revenue 4,423 million yen / YoY (10.0)%

[Call center business] 3,513 million yen (YoY (10.2)%)

[Sales support business] 431 million yen (YoY +4.1%)

- In the call center business, sales recovered from 1Q due to efforts to deploy new staff and retain employees.
- The sales support business remained steady, as sales were supported by large-scale spot projects.
- In construction engineers dispatch services, new staff deployment significantly fell below the plan due to a change in the operational structure.

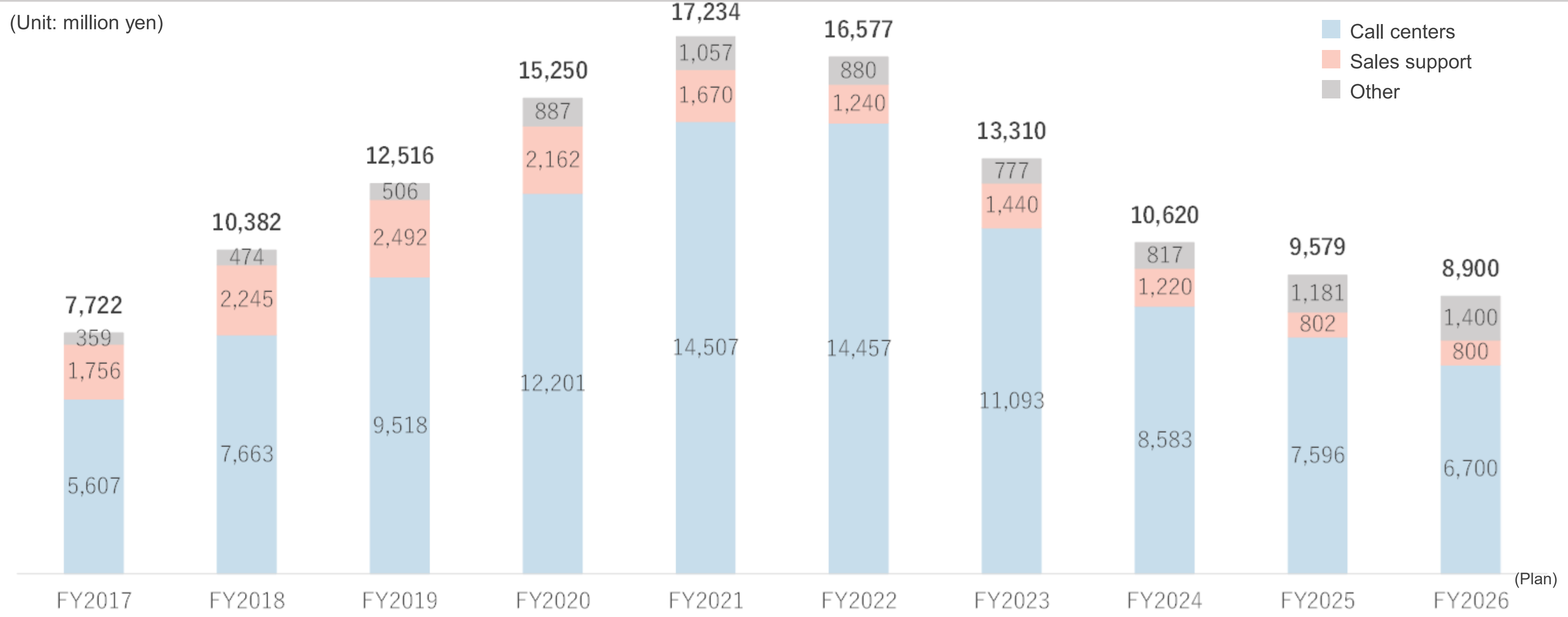


Human Resource Outsourcing Services / FY Plan

Revenue 8,900 million yen / YoY (7.1)%

[Call centers] 6,700 million yen (YoY (11.8)%) [Sales support] 800 million yen (YoY (0.2)%)

- **In the call center business, the outsourcing business has fully commenced. We aim to increase orders by focusing on high-demand outbound calling services.**
- **The sales support business will expand and improve the service lineup to maintain steady sales.**
- **In construction engineers dispatch services, we will curtail new sales activities due to a revision of the business policy. Focus management resources on existing domains.**



(Reference) Progress and Concrete Results of Organizational Transformation

Strengthening Sales Capabilities, Productivity, and Organizational Excellence Through Cross-Group Collaboration, DX/AX, and Employee Engagement

1 Established a Group-wide sales support organization

Established the Innovation Sales Division and launched Group-wide sales support.Promoted the integration of customer and sales data and implemented joint proposals and cross-selling.

Major results

Leads acquired: approx. 1,000

Meetings arranged: approx. 1,300

Secured approximately 10 contracts across services including Special Needs Employment Support and Environmental Management Support. With a number of additional opportunities still in the pipeline, further growth in orders is expected.

2 Offensive and defensive DX and AX

Led by the Digital Strategy Promotion Division, we advanced operational efficiency and insourcing initiatives while launching AI- and SaaS-enabled sales support and new service development.

Major results

[Business Value Created: approx. ¥200 million]*

・Developed an AI-enabled resident service support solution and remote roll-call and operation management systems for municipal ride-sharing services. (Wide-area Administrative BPO)

・Developed an automation system for consulting operations.(Environmental Management Support Services)

・Promoted DX in back-office functions, including accounting and legal affairs.

* Estimated value including workload reduction, insourcing, operational efficiency improvements, etc.

3 Visualizing organizational issues through townhall meetings

Held 54 small-group town hall meetings across the Group.Used employee feedback to drive improvements in operations, information sharing, and HR systems.

Major results

Participants: approx. 540 (about 40% of all employees)

・Launched a standardization and productivity improvement project
(improving person-dependent operations)

・Developed an employee information and communication platform
(resolving information gaps across the Group)

・Expanded ongoing opportunities for dialogue between management and employees
(strengthening connections with management)

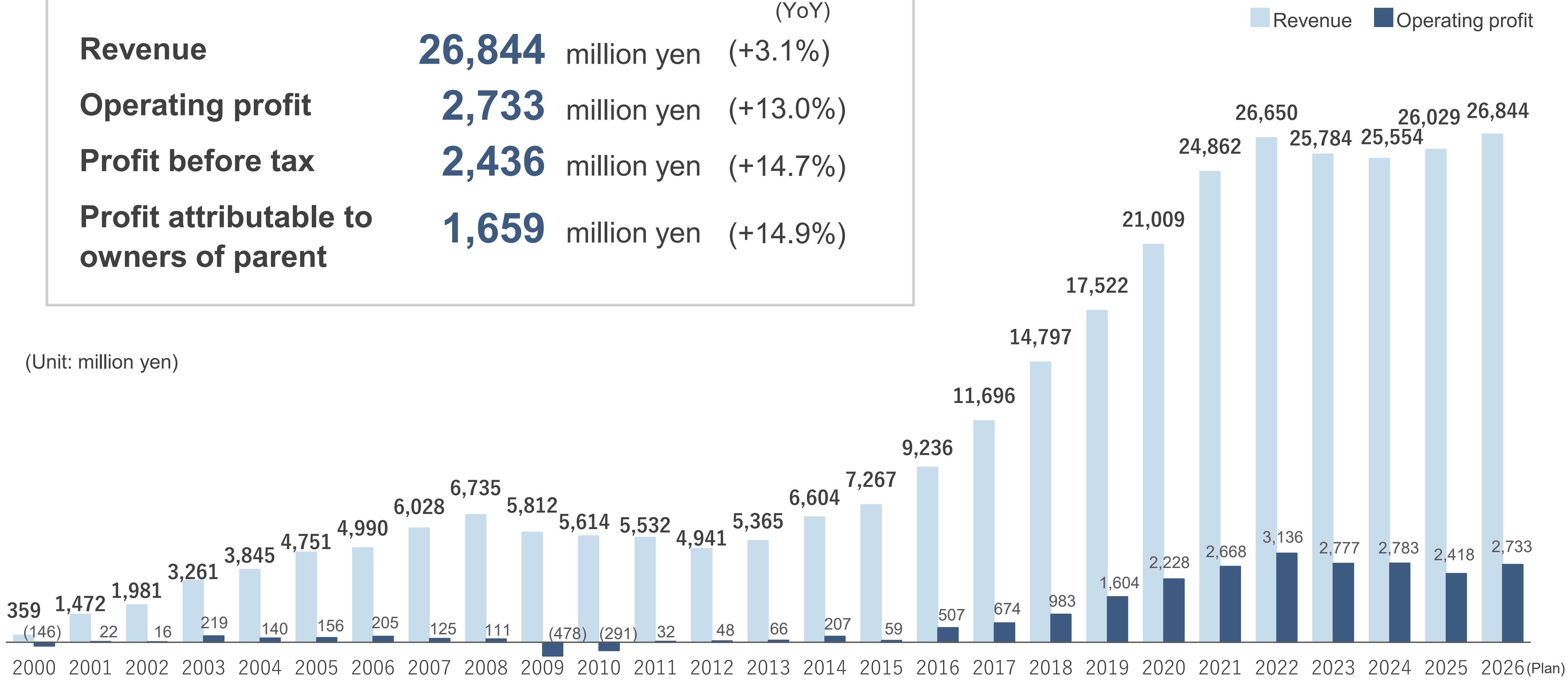
3.

FY2026 Performance Forecasts

FY2026 Performance Forecasts

- **We aim to accelerate growth in FY2027 and subsequent years, while positioning FY2026 as a year for strengthening the business foundation toward regrowth.**

			(YoY)
Revenue	**26,844**	million yen	(+3.1%)
Operating profit	**2,733**	million yen	(+13.0%)
Profit before tax	**2,436**	million yen	(+14.7%)
Profit attributable to owners of parent	**1,659**	million yen	(+14.9%)



FY2026 Performance Forecasts (Details)

- **Full-year forecasts are unchanged. We will steadily develop the foundation toward regrowth during FY2026.**

(Unit: million yen)	**FY2026 planned**	FY2025 results	YoY	YoY (%)
Revenue	**26,844**	26,029	+814	+3.1%
Gross profit	**10,324**	9,735	+588	+6.0%
Gross profit margin (%)	38.5%	37.4%	-	+1.1 pt
Selling and administrative expenses	**7,591**	7,252	+338	+4.7%
Selling and administrative expenses/net sales (%)	28.3%	27.9%	-	+0.4 pt
Operating profit	**2,733**	2,418	+314	+13.0%
Operating profit margin (%)	10.2%	9.3%	-	+0.9 pt
Profit before tax	**2,436**	2,123	+312	+14.7%
Profit attributable to owners of parent	**1,659**	1,444	+214	+14.9%

FY2026 Performance Forecasts by Segment

- **The Business Solutions Segment plans to increase both revenue and profits focusing mainly on Special Needs Employment Services.**
- **The Human Resource Solutions Segment aims to bottom out and return to revenue growth compared with 2H of the previous fiscal year.**

(Unit: million yen)		**FY2026 planned**	FY2025 results	YoY	YoY
Revenue	Business Solutions Segment	**18,124**	16,554	+1,569	+9.5%
	Human Resource Solutions Segment	**8,900**	9,579	-679	-7.1%
	Adjustments	(180)	(104)	-	-
	Total	**26,844**	26,029	+814	+3.1%
Operating profit	Business Solutions Segment	**4,295**	3,585	+709	+19.8%
	Human Resource Solutions Segment	**690**	822	-132	-16.1%
	Adjustments	(2,252)	(1,989)	-	-
	Total	**2,733**	2,418	+314	+13.0%
Operating profit margin	Business Solutions Segment	**23.7%**	21.7%	-	+2.0 pt
	Human Resource Solutions Segment	**7.8%**	8.6%	-	-0.8 pt
	Total	**10.2%**	9.3%	-	+0.9 pt

Business Solutions Segment

Special Needs Employment Services
Wide-area Administrative BPO Services
Environmental Management Support Services, etc.

Human Resource Solutions Segment

Temporary Staffing Services
(Call Centers, Sales Support, etc.)

Adjustments

Mainly administrative costs,
Groupwide IT expenses, etc.

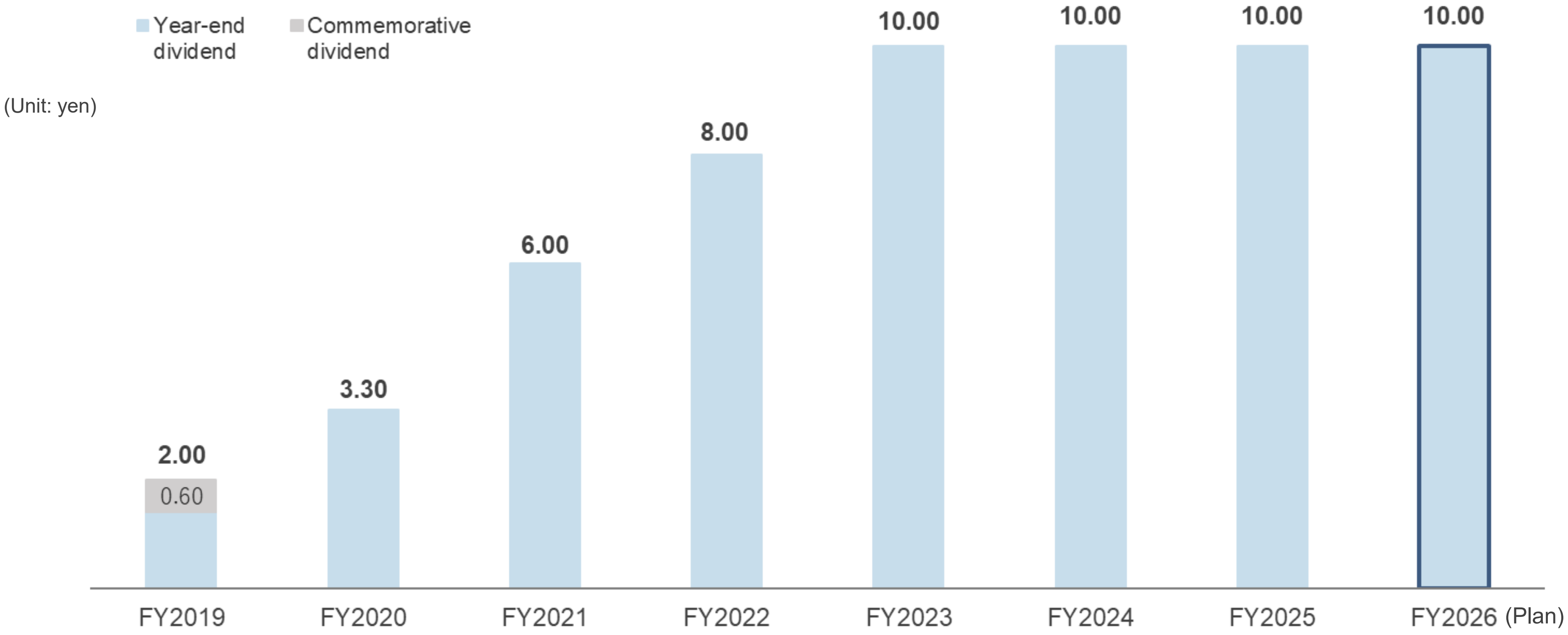
4.

Dividend Plan and Policy

Dividend Policy / Dividend Plan

- **FY2026 dividend of 10 yen planned (Consolidated payout ratio of 47.2%)**

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 exceeds 60% on a single-year basis.)

Major Shareholders (as of end of May 2026)

- **Number of shareholders: 16,307 (November 30, 2025: 16,421)**
- **Ratio of institutional investors: 20.8% (November 30, 2025: 24.2%)**

Rank	Name	Number of shares held	Percentage of shares held
1	Sohei Urakami	8,041,100	10.29%
2	UH5 Inc.	5,925,200	7.58%
3	UH6 Inc.	5,857,700	7.49%
4	The Master Trust Bank of Japan, Ltd. (Trust Account)	4,958,100	6.34%
5	Custody Bank of Japan, Ltd. (Trust Account)	4,761,800	6.09%
6	S-Pool Employee Stock Ownership Program	3,089,500	3.95%
7	Toru Akaura	2,367,900	3.03%
8	Takateru Murakami	2,317,100	2.96%
9	HIKARI TSUSHIN, INC.	1,989,100	2.54%
10	Hideaki Sato	1,988,200	2.54%

S-Pool, Inc.

Contact Corporate Planning Department 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.

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
Established	December 1, 1999
Representative	Sohei Urakami, Chairman of the Board and Representative Director / Giichi Shirakawa, 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	1,314 persons (consolidated, as of end of May 2026)
Number of facilities	102 facilities nationwide (as of end of June 2026)

List of Group Member Companies

(Business holding company and new business development)

S-Pool, Inc.

S-Pool Human Solutions, Inc.
Temporary Staffing and Human Resource Outsourcing Services

S-Pool Plus, Inc.
Special Needs Employment Services

S-Pool Glocal, Inc.
Wide-area Administrative BPO Services

S-Pool Blue Dot Green, Inc.
Sustainability Management Support Services

S-Pool Logistics, Inc.
Logistics Outsourcing Services

S-Pool Sales Support, Inc.
Sales Promotion Support Services

S-Pool Link, Inc.
Employment Support Services

S-Pool Bridge, Inc.
Professional Human Resource Utilisation Services

CyberCrew inc.
Cyber Security Support System

Group Network (102 Facilities Nationwide)

S-Pool, Inc.
[Group head office] Akihabara

S-Pool Blue Dot Green, Inc.
[Head Office] Akihabara

S-Pool Bridge, Inc.
[Head Office] Akihabara

S-Pool Logistics, Inc.
[Head Office] Akihabara

1 distribution centers

Nagareyama

S-Pool Sales Support, Inc.
[Head Office] Akihabara

4 branches

Sapporo, Nagoya, Osaka, Fukuoka

S-Pool Link, Inc.
[Head Office] Akihabara

5 BPO centers

Kitami, Hirosaki, Komatsushima, Nichinan, Saito

S-Pool Plus, Inc.
[Head Office] Akihabara

62 farms

Kanto **44** (Tokyo 6, Chiba 18, Saitama 13, Kanagawa 7)
Tokai **10** (Aichi 10)
Kansai **8** (Osaka 8)

S-Pool Glocal, Inc.
[Head Office] Akihabara

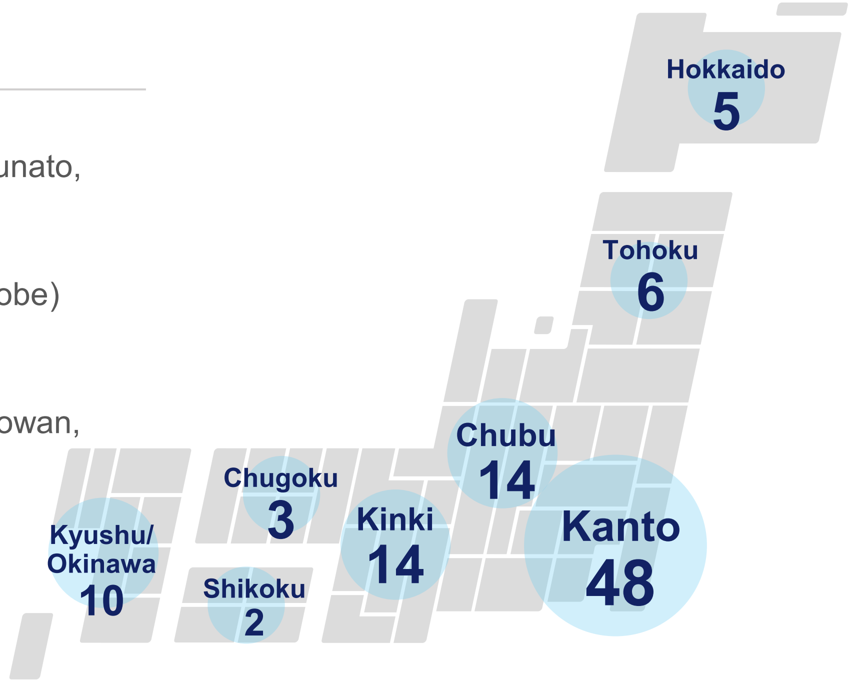
23 BPO centers

Hokkaido **2** (Kitami, Sapporo)
Tohoku **5** (Mutsu, Hirosaki, Daisen, Ofunato, Minamisoma)
Chubu **3** (Kahoku, Komatsu, Uozu)
Kinki **4** (Nagahama, Shima, Tanabe, Kobe)
Chugoku **3** (Hamada, Iwakuni, Ube)
Shikoku **1** (Mitoyo)
Kyushu **5** (Iizuka, Nakatsu, Takeo, Ginowan, Tsushima)

S-Pool Human Solutions, Inc.
[Head Office] Akihabara

7 branches

Sapporo, Sendai, Shinjuku
Nagoya, Osaka, Fukuoka, Naha



※as of end of June 2026

Business Segments

Business Solutions Segment

16.5 billion yen Revenue

59.7% Composition ratio

Special Needs Employment Services 9.04 billion yen

・Operating rental farms for use by companies
・Employment support services (referrals for persons with disabilities)

Environmental Management Support Services 1.92 billion yen

・CO_2 emissions calculation, environmental disclosure support
・Decarbonization support for local government

Wide-area Administrative BPO Services 1.36 billion yen

・Operating shared BPO centers
・Online counter business

Human Resource Solutions Segment

9.5 billion yen Revenue

36.7% Composition ratio

Human Resources Outsourcing Services

・Temporary staffing/referral services
└Sales and marketing staff (e.g., smartphones, home electronics)
└Office staff (call centers, offices)
└Construction engineers (construction managing engineers, CAD operators)
・Outsourcing service
└Call centers, office centers

*Revenue and segment ratio are based on FY2025 results.