ONE CAREER

Presentation Materials for FY2026 2Q

ONE CAREER Inc.
(TSE Growth Market: 4377)

August 2026

Disclaimer

Handling of this Material: This document has been prepared solely for the purpose of providing information regarding ONE CAREER Inc. (hereinafter referred to as "the Company"). It does not constitute a solicitation to buy or sell any shares or other securities issued by the Company, whether in Japan or overseas.

Forward-Looking Statements: This document contains forward-looking statements, including the Company's plans, strategies, and performance forecasts. Unless otherwise noted, these statements are based on assumptions, forecasts, and estimates made by the Company using information available as of **August 13, 2026**. Actual results may differ materially from these forward-looking statements due to various factors, including changes in economic conditions, shifts in user or client preferences and needs, competition, changes in laws and regulations, and other variables.

Disclosure Schedule: The Company plans to disclose "Matters Concerning the Business Plan and Growth Potential" annually in February, concurrently with the announcement of full-year financial results.

This translation is provided for convenience only. In all matters of interpretation, the Japanese original remains the definitive version.

Craft as many careers as there are people

At ONE CAREER, our mission is to "Craft as many careers as there are people." We provide the data and services that transform how individuals discover opportunities and how companies identify the right talent:

- New Graduate Job Search Support / Recruitment Platform 「ONE CAREER」
- Mid-career Job Search Support / Recruitment Platform 「ONE CAREER Tenshoku」

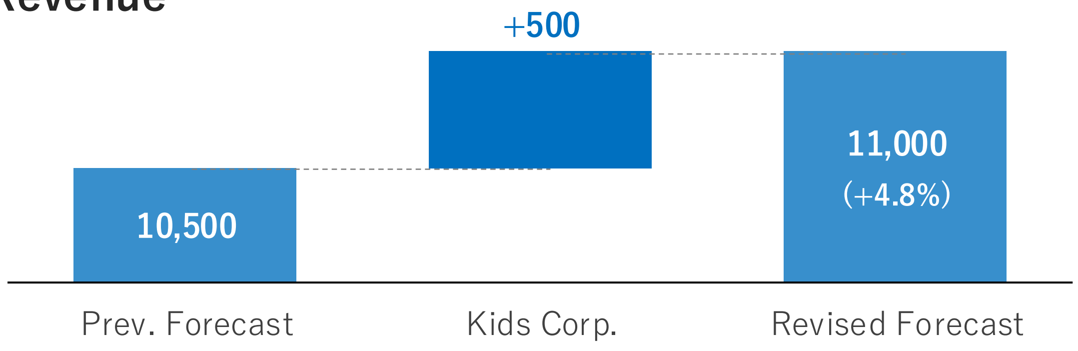
For most, a career is the single greatest investment of their time. Yet a persistent lack of transparent data leads to frequent career mismatches and missed potential. We are committed to transforming the recruitment market by unifying career data, ensuring that in an increasingly diverse society, every individual can make informed decisions and find a path that truly fits.

FY2026 Full-Year Consolidated Forecast: Upward Revision

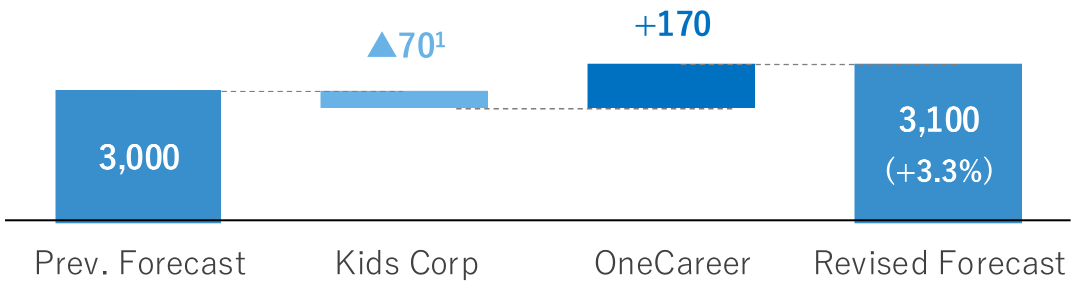
Net sales expected to increase by +500 MJPY with the Q4 consolidation of Kids Inc. Strong momentum in ONECAREER's core business (+170 MJPY) will offset Kids Corp's impact (-70 MJPY), resulting in a projected net increase of +100 MJPY (+3.3%) in consolidated operating profit.

(MJPY)	FY2026 Previous Forecast	FY 2026 Revised Forecast	% Change
Revenue	10,500	11,000	+4.8%
Operating Income	3,000	3,100	+3.3%

Revenue (MJPY)



Operating Income (MJPY)



1. Kids Inc.'s business is subject to seasonality, with revenue and operating profit heavily concentrated in Q2. As a result, consolidating only Q4—a period of relatively lower demand—will temporarily weigh on operating earnings. Thus, its contribution to FY12/2026 consolidated performance will not equal a simple one-quarter (1/4) share of its annual results. Additionally, Kids Inc.'s operating loss includes goodwill amortization. Note that these forecast figures are subject to change as the PPA (Purchase Price Allocation) and goodwill amortization period remain under review by the independent auditor.
2. The deemed acquisition date is scheduled for the end of Q3 (September 30, 2026). In Q3, only the balance sheet will be consolidated; income statement results for Kids Inc. will be reflected starting in Q4.

FY12/2026 Dividend Forecast Revision (Increase)

Decided to increase the year-end dividend forecast for FY12/2026 from 34 JPY to 35 JPY per share. This adjustment reflects the upward revision of full-year earnings, current business performance, and our policy targeting a ~30% payout ratio.

	FY2024 Actual	FY 2025 Actual	FY 2026 Initial Forecast	FY 2026 Revised Forecast
Dividend per share (Unit: JPY)	10	25	34	35
Payout Ratio	19.2%	30.0%	29.4%	29.9%
YoY Change (Unit: JPY)	-	+15 (+150%)	+9 (+36%)	+10 (+40%)
Change vs Forecast (Unit: JPY)	-	+11 (+78.6%)	-	+1 (+2.9%)
Notes	Inaugural Dividend	Payout ratio target revised from 20% to 30%	Targeting ~30% payout ratio	Dividend increase decided in line with 30% payout ratio

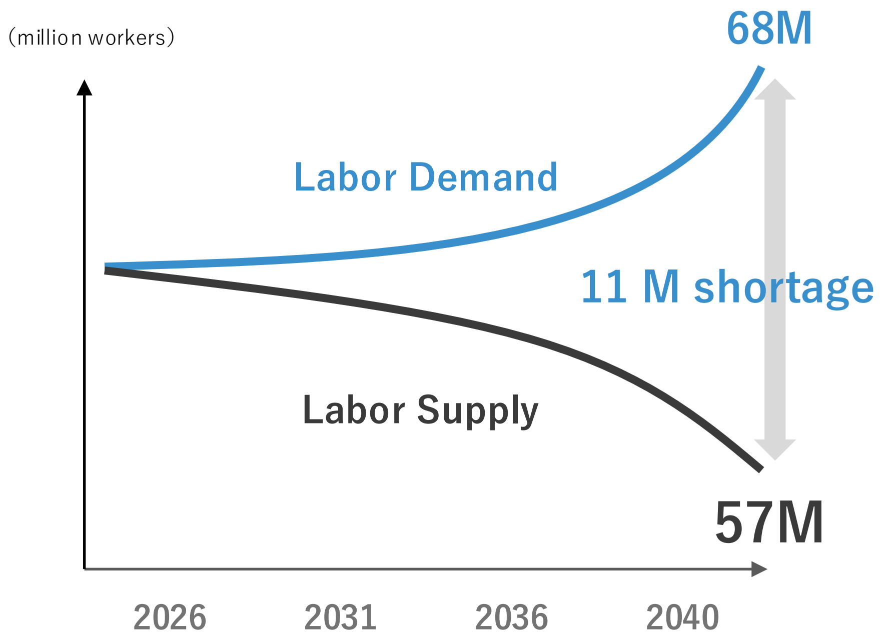
1. A 1-to-3 stock split of common shares was conducted on March 16, 2025. Per-share dividend amounts have been calculated assuming the stock split was effective at the beginning of FY12/2024.

Outlook for the New Graduate Recruitment Market in the AI Era

The labor shortage is projected to reach approximately 11 million people by 2040, a gap that cannot be bridged by AI alone. While recruitment demand varies across different industries, the overall supply-side shortage remains unchanged. Amidst these conditions, the TAM (Total Addressable Market) for the new graduate recruitment market is on an expanding trend.

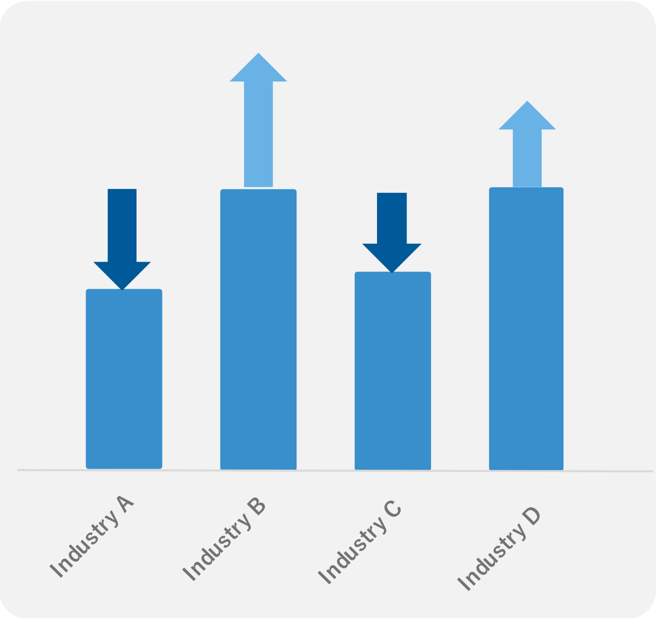
Labor Supply and Demand Outlook Through 2040[1]

Japan's labor supply-demand gap remains significant.



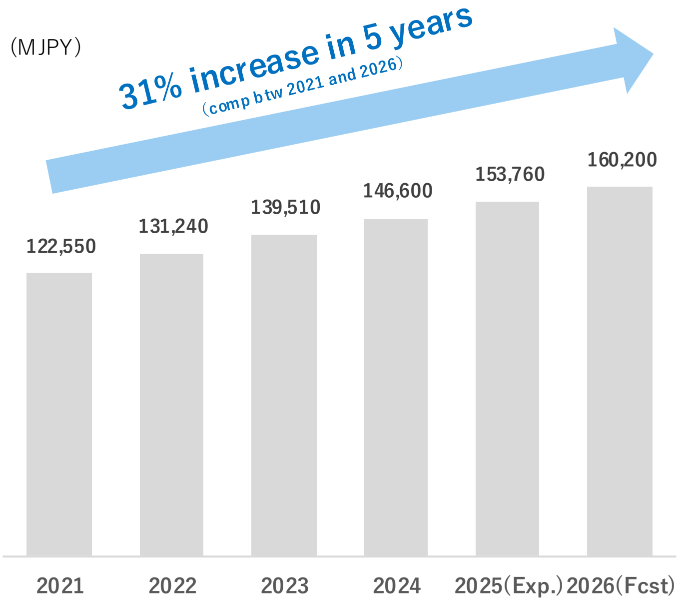
Supply and Demand by Industry

Recruitment demand varies by industry, but the overall supply-side shortage remains unchanged.



Trends in the New Graduate Recruitment Market Size[2]

The New Graduate Recruitment TAM is on an Expanding Trend Due to Tight Labor Supply and Demand

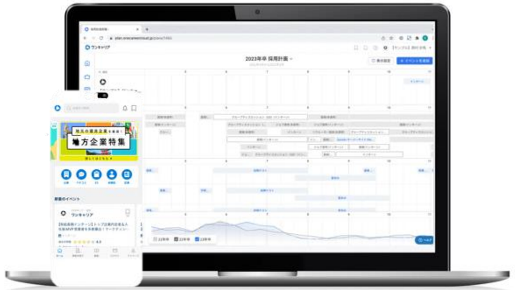


1. Recruit Works Institute, "Future Forecast 2040: Labor Supply-Constrained Society (Works Report 2023)"
2. Prepared by the Company based on market size trends and forecasts for new graduate recruitment support services (on a service provider revenue basis) from Yano Research Institute Ltd., "Research on the New Graduate Recruitment Support Services Market (2026)" (released April 30, 2026).

Accelerating Business Growth through AI Utilization

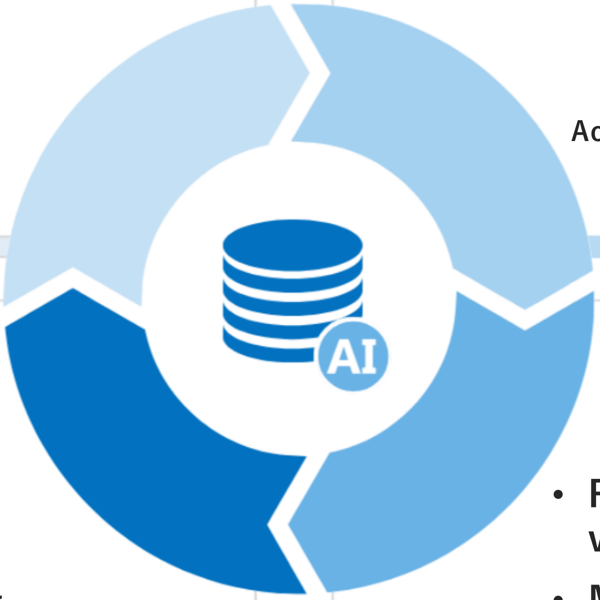
We aim to maximize value for both job seekers and companies by combining AI utilization with our proprietary 'Closed First-Party data'—the reliability of which is ensured through our rigorous screening process.

1 Growth in User & Client Platform Utilization



2 Accumulation of Closed First-party Data

- Actual Interview Questions
- Actual Experience & Reviews
- Hiring Info (Volume/Timing)



3 Ensuring Data Reliability

- Posters limited to actual students via ID verification
- Multi-algorithm review screening
- Human visual review as needed

4 Improving Value via AI

Claude | Gemini

- Accelerating development and boosting productivity via AI
- Increased AI integration into platforms

AI-Related FAQ ①

Q. How do you view the impact of AI's rise on the recruitment market, and how do you address concerns regarding a potential decrease in white-collar new graduate hiring?

1. **Recruitment Market outlook:**
   - Japan's domestic labor force is projected to experience a structural shortage of approximately 11 million people by the year 2040. We believe that these fundamental supply-side constraints will ensure that corporate recruitment needs remain at an exceptionally high level. We anticipate that this demand for talent will persist through the AI era, as the structural shortage of human resources continues to drive robust hiring activity.
2. **About the Discrepancy Between Media Narratives and On-the-Ground Reality in New Graduate Recruitment**
   - We contend that reports highlighting "AI-driven hiring reductions" are limited to isolated and extreme instances, failing to reflect the broader market reality.
     - **Sustaining Organizational Vitality and Metabolism**： In the Japanese market, characterized by historically low labor mobility, new graduate recruitment is the primary mechanism for maintaining healthy organizational metabolism. A consistent influx of young talent is required to refresh the workforce, making steady recruitment essential regardless of economic cycles or the pace of AI implementation.
     - **Strategic Rationality of Continuous Recruitment Efforts**： Once a company halts its new graduate recruitment, the cost and time required to rebuild university pipelines and restore the recruitment brand are immense. Consequently, most Japanese corporations find it strategically and financially rational to maintain a constant recruitment presence to protect these high-value assets.
     - **Preserving Talent Development Cycles and Skill Succession**： Failing to recruit the next generation deprives current junior employees of critical leadership development opportunities, specifically the experience of mentoring and training subordinates. Disruption of this development cycle creates a fatal management risk by leading to a future shortage of qualified leaders, making consistent, stable hiring a business imperative.
     - **Continuity of Japan's Potential-Based Hiring Model**： New graduate recruitment in Japan functions as a strategic long-term investment in developing future leadership candidates rather than simple vacancy filling. This developmental focus ensures that total hiring volumes remain resilient and are not easily reduced by short-term technological shifts or external market changes.

1.Recruit Works Institute, "Future Forecast 2040: Labor Supply-Constrained Society (Works Report 2023)"
https://www.works-i.com/research/report/item/forecast2040.pdf

AI-Related FAQ ②

Q. How do you view the impact on business in the AI era?

We believe our competitive advantages remain secure based on the following three strategic pillars:

1. **Data Advantage: Multi-layered First-party Data Linked to Management Strategy**
   - As AI capabilities evolve, the value of proprietary first-party data for training and analysis grows. We continuously accumulate two layers of data, creating a moat that is difficult for competitors to replicate.
     - **B2B (Corporate): Recruitment process data as a core pillar of management strategy**
       - We structurally accumulate yearly recruitment data—including desired profiles, budget allocations, and conversion results—offering direct insight into corporate strategies.
     - **B2C (Job Seeker): Japan's Largest Repository of Authentic Experience Data**
       - Our core strength lies in holding a massive volume of genuine candidate reviews and linking these reactions directly to corporate recruitment strategies.
2. **Structural User Acquisition: Touchpoints Resilient to AI Substitution**
   - **Non-Search Channel Structure：** While AI agents may replace traditional search UIs, our acquisition relies on "structural population formation" via student word-of-mouth, university partnerships, and brand investment. This limits the impact of any search traffic shifts.
   - **High Brand Recall：** Backed by overwhelming brand awareness—including ranking #2 overall in student job-search platform satisfaction[1]—we have established a position as the trusted service chosen by users, even in an era where AI organizes and presents information.
3. **Adaptability: Turning Transformation into Opportunity**
   - AI drives administrative efficiency, leading companies to invest more in "human-centric value" such as interviews and culture matching.
     This market shift serves as a strong tailwind for our matching support business, which leverages our proprietary first-party review data.

1. Source: GMO Research & AI "2026 GMO Customer Satisfaction Ranking: Job Search Platforms" (Overall, Greater Tokyo Area, and Students Seeking Major Japanese Enterprises categories).

AI-Related FAQ ③

Q. What is the status of AI utilization and its future strategic positioning?

We are promoting AI initiatives across the following three domains to secure long-term competitive advantage:

1. Maximizing User and Client Value via Product Implementation: We aim to increase platform value by enhancing the user experience through advanced AI integration.

- Track Record： Launched AI support tools such as "ES Tatsujin" (2023) and "Shu-Tore" (2025). Released the specialized chat AI "ONE CAREER AI" in 2026.
- Future Focus： We will continue to improve the candidate experience while launching AI solutions for recruiters to boost decision-making quality and efficiency for both parties.

2. Building Competitive Moats via AI Governance: In the HR domain, where data privacy is paramount, we view governance as a foundation for trust and competitive superiority rather than just risk management.

- System： Established rigorous protocols for AI tool implementation (whitelisting, screening and approval workflows) combined with technical guardrails. Furthermore, we plan to establish an AI Governance Committee.
- Objective：Balancing data utility with safety to create a secure environment where job seekers, clients, and employees can use AI with complete confidence.

3.Improving productivity through operational enhancements: We are redesigning business flows through the deep internal integration of AI across all corporate operations.

- Progress： Company-wide AI adoption has significantly streamlined product development, research, documentation, and sales preparation.
- Financial Strategy： Reallocating time from routine tasks to high-value activities (proposals and product improvements) to boost profitability by curbing cost growth relative to sales.

We view AI as a vital source of long-term growth and competitive advantage. By accelerating implementation across both products and operations under a robust governance framework, we are committed to sustainable value creation.

Contents

FY26 Q2 Consolidated Financial Results Summary

Q2 Consolidated Financial Results (Cumulative)

- Both Net Sales and Operating Income are progressing steadily against the revised full-year forecast.

- Sales	JPY **5,809**m	YoY **+44.8%**	Progress against forecast **52.8%**[1]
- Operating Income	JPY **2,372**m	YoY **+73.9%**	Progress against forecast **76.5%**[1]

KPI Progress

- Significant growth in the number of new corporate clients

- Cumulative Number of Corporate Clients **7,496** companies YoY growth **+44.0%**

- Steady growth in the number of members

- Number of users **2.583** million members YoY **+411,000**

Business Update

FY12/2026 Full-Year Consolidated Forecast Revised (Upward Revision)

- Net Sales	Prev. Forecast：**10,500** MJPY	→	Revised Forecast：**11,000** MJPY	vs. prev. forecast **+4.8%**	YoY **+45.2%**
- Operating Profit	Prev. Forecast：**3,000** MJPY	→	Revised Forecast：**3,100** MJPY	vs. prev. forecast **+3.3%**	YoY **+45.7%**

Year-end dividend forecast revised from ¥34 to ¥35 per share (dividend increase), targeting a ~30% payout ratio

Steadily executing initiatives in line with business strategy

- ONE CAREER ranked a close #2 overall in the GMO Customer Satisfaction Rankings for Job Search Sites, securing #1 in two categories
- Cumulative registered users for ONE CAREER Tenshoku surpassed 200,000
- Acquisition of Kids Corporation Co., Ltd. shares completed on July 31, 2026

1. Progress rate calculated against the full-year consolidated earnings forecast disclosed on July 31, 2026.

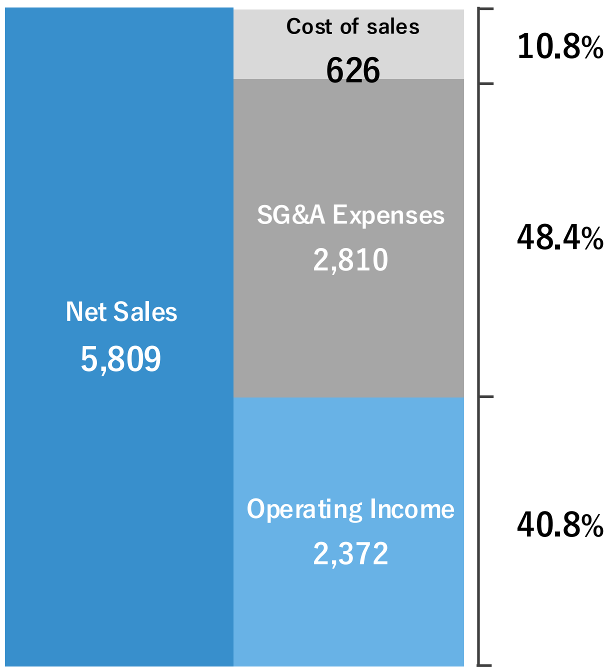
Consolidated Profit and Loss Statement[1]

Both net sales and profits are progressing steadily against full-year forecasts.

(MJPY)	FY26 Q2 Cumulative (Consolidated)	FY25 Q2 Cum. (Non-consolidated)	YoY	FY26 Forecast[2]	FY26 Q2 Progression[2]
Net Sales	5,809	4,012	+44.8%	11,000	52.8%
Cost of Sales	626	545	+14.9%	-	-
Gross Profit	5,183	3,467	+49.5%	-	-
Gross Profit %	89.2%	86.4%	+2.8pt	-	-
SG&A Expenses	2,810	2,103	+33.6%	-	-
Operating Income	2,372	1,364	+73.9%	3,100	76.5%
Operating Income (%)	40.8%	34.0%	+6.8pt	-	-
EBITDA[3]	2,509	1,442	+74.0%	3,445	72.9%
EBITDA margin(%)	43.2%	35.9%	+7.3pt	-	-
Ordinary Income	2,390	1,368	+74.6%	3,113	76.8%
Net Income	1,656	964	+71.7%	2,151	77.0%

Earnings structure

(MJPY)



1. Operating results for Kids Corporation are not included in the consolidated income statement for the current second-quarter cumulative period. They are scheduled to be reflected starting in the fourth quarter.
2. Revised full-year consolidated earnings forecast disclosed on July 31, 2026, and the corresponding progress rate.
3. EBITDA = Operating income + Amortization of goodwill (broad sense) + Depreciation + Stock-based compensation expense.

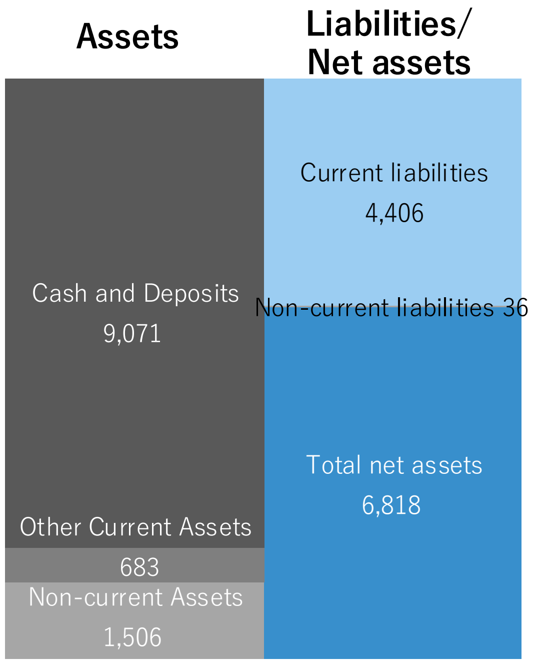
Consolidated Balance Sheet[1]

Maintained a high cash position and equity ratio due to solid business performance.

(MJPY)	FY26 Q2 (Consolidated)	FY25 Q2 (Non-Consolidated)	YoY	FY26 Q1 (Consolidated)	QoQ
Current Assets	9,755	6,830	+42.8%	7,648	+27.5%
Cash and deposits	9,071	6,227	+45.7%	6,764	+34.1%
Non-current Assets	1,506	1,239	+21.5%	1,468	+2.5%
Total Assets	11,261	8,070	+39.5%	9,117	+23.5%
Current liabilities	4,406	3,147	+40.0%	3,541	+24.4%
Non-current liabilities	36	13	+157.8%	36	▲1.5%
Total liabilities	4,442	3,161	+40.6%	3,577	+24.2%
Net assets	6,818	4,909	+38.9%	5,540	+23.1%
Liabilities and net assets	11,261	8,070	+39.5%	9,117	+23.5%

Consolidated Balance Sheet

(MJPY)



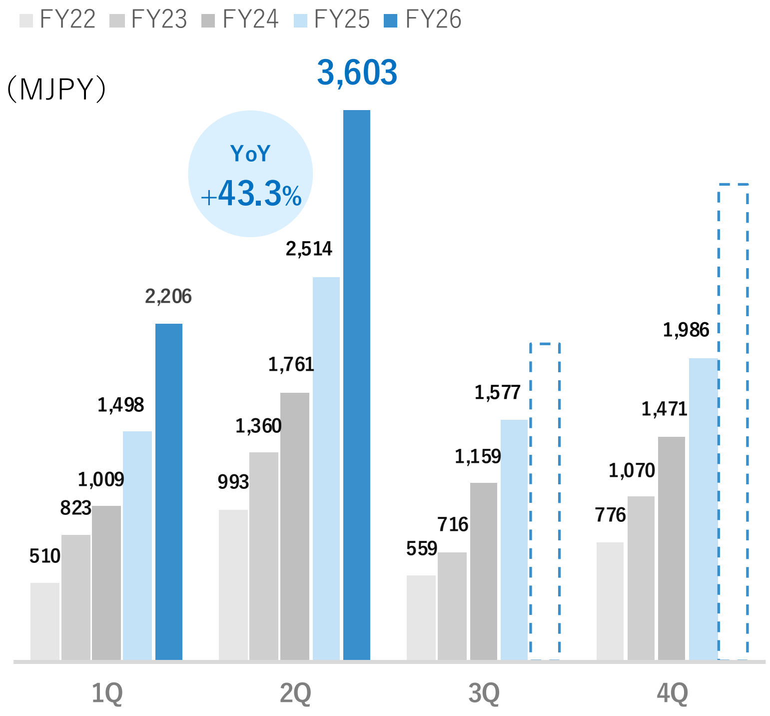
Equity Ratio **60.3%**

1. Assets and liabilities of Kids Corporation are not included in the consolidated balance sheet as of the end of the current second quarter. They are scheduled to be reflected starting from the end of the third quarter.

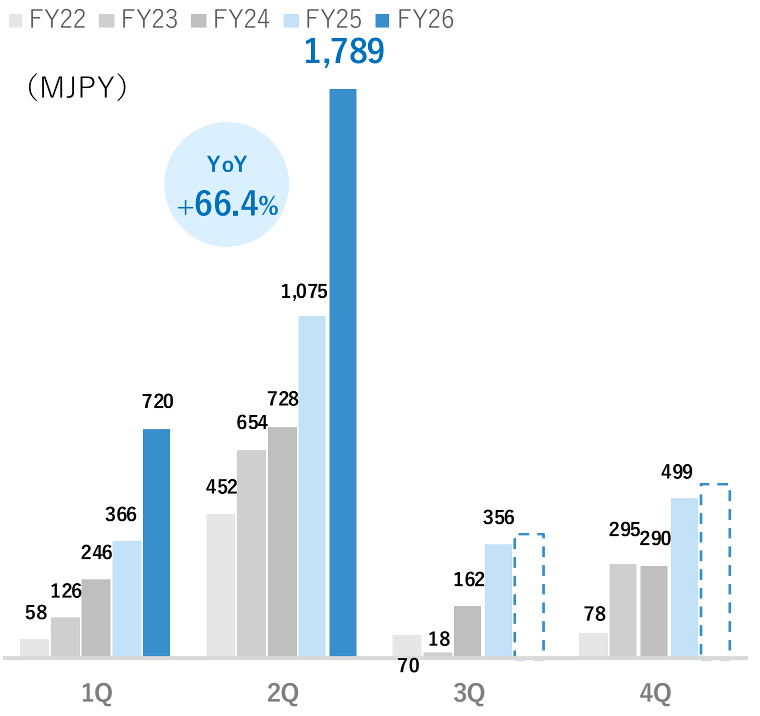
Trends in Net Sales, Operating Income and EBITDA by Quarter

2Q Net Sales finished at +43.3% YoY, driven by job postings, scout services, and AI-driven productivity gains.
2Q EBITDA finished at +66.4% and operating income at +65.4% YoY.

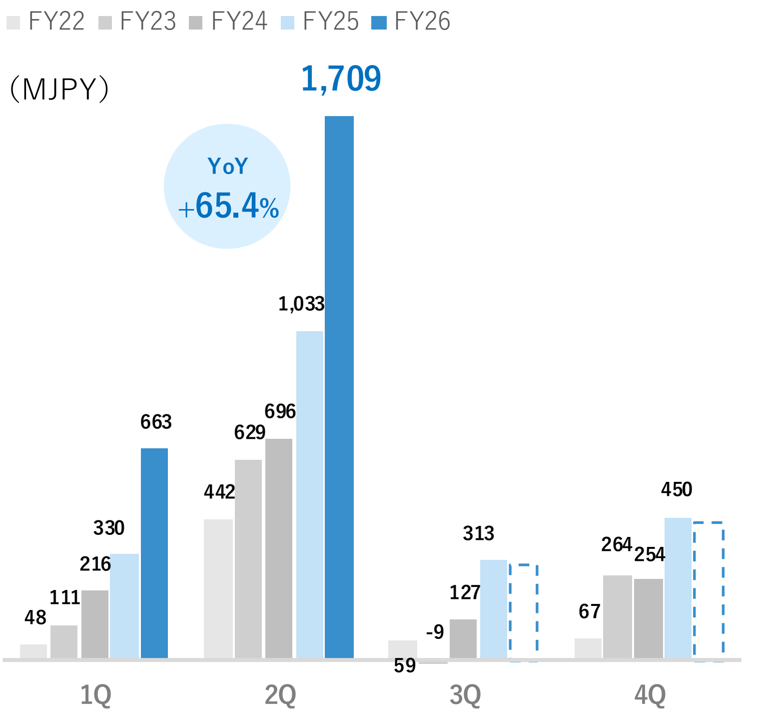
Trend in Quarterly net sales[1]



Quarterly EBITDA[2]



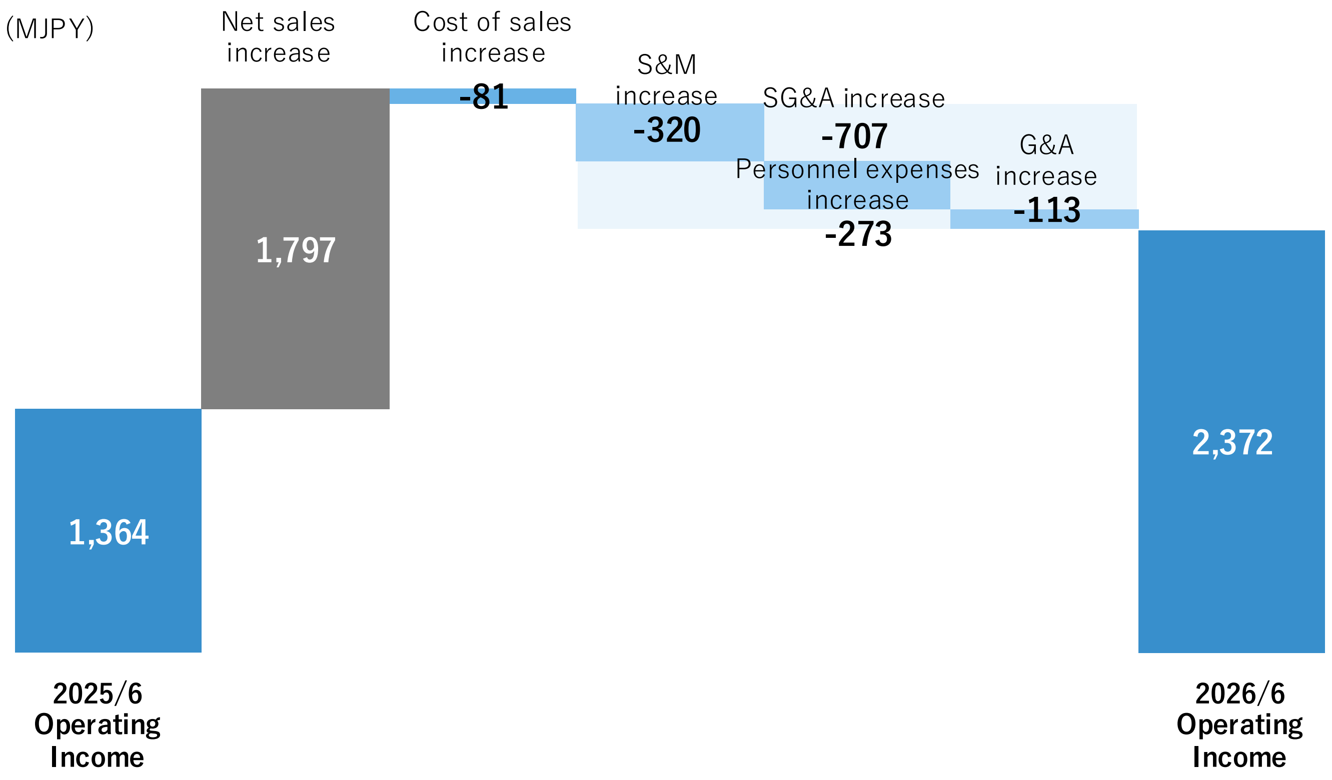
Trend in quarterly operating income



1. Seasonality of early-career recruiting support services: Since corporate recruiting activities align with student job-hunting schedules, activity peaks during Q2 and Q4 when internship recruitment and main hiring selection take place.
2. EBITDA = Operating income + Amortization of goodwill (broad sense) + Depreciation + Stock-based compensation expense.
3. Q3 and Q4 figures are reference estimates based on internal plans (and may not necessarily align with full-year consolidated guidance). Kids Corporation will be consolidated into the balance sheet starting in Q3 (which includes the acquisition closing date of July 31, 2026) and into the income statement starting in Q4 (October–December), contributing approximately 500 million yen to Q4 net sales.

Analysis of Change in Operating Income (YoY)

Achieved high profit through the optimization of investment efficiency in COGS and G&A expenses.



Net sales increase

Job posting	Steady growth
Direct sourcing service	Growth in number of users and clients by automating profile entry using AI

Cost of sales increase

Cost of Sales[2]	Primarily due to an increase in product investment and higher delivery costs associated with the growth in net sales

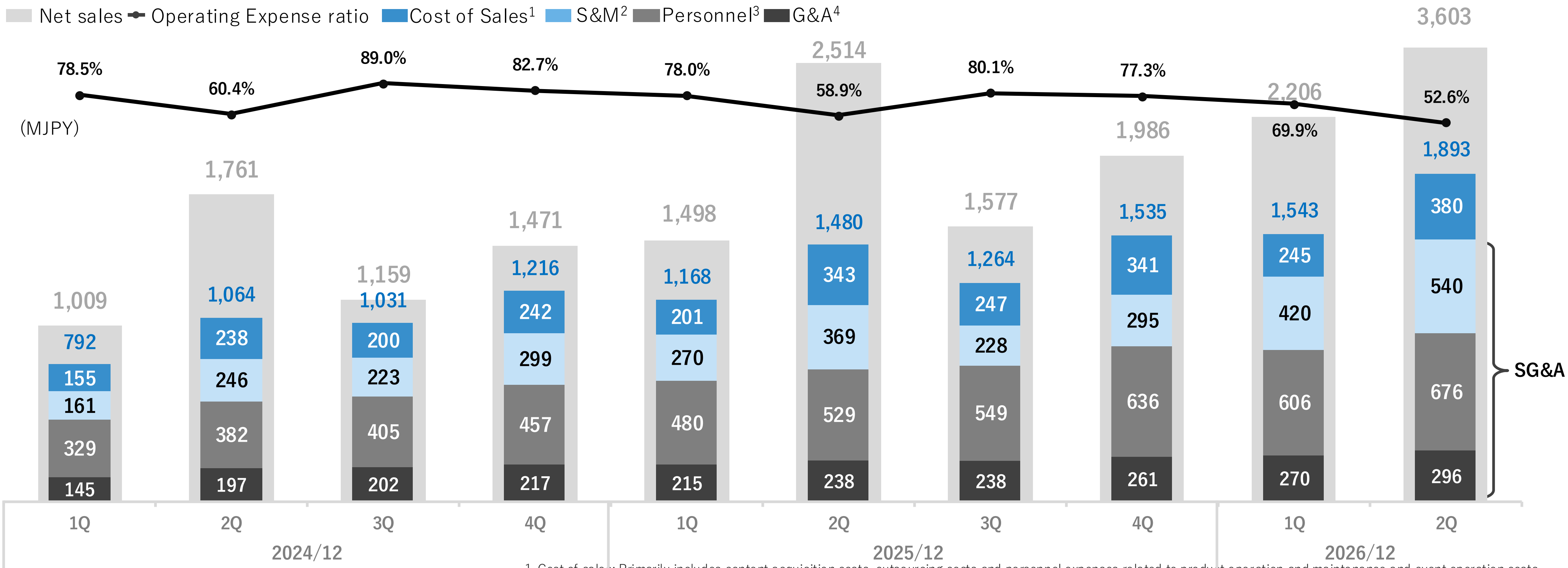
SG&A expenses increase

S&M expenses[3]	For client acquisition
Personnel expenses[4]	Primarily by increase in employees
G&A expenses[5]	Primarily by higher recruitment costs, rent, and system usage fees

1. Cost of Sales: Includes content collection fees, outsourcing/labor for product maintenance, and event management expenses.
2. S&M (Sales & Marketing) Expenses: A general term for advertising, outsourcing, and sales commissions. Starting from the FY12/24 results, personnel expenses related to sales and marketing are excluded from S&M and included in Personnel Expenses.
3. Personnel Expenses: Labor costs for directors, full-time employees, and part-time staff. Includes only those recorded under SG&A.
4. G&A (General and Administrative) Expenses: Calculated as SG&A expenses excluding S&M and Personnel Expenses.

Operating Expenses Summary（including Cost of Sales and SG&A）

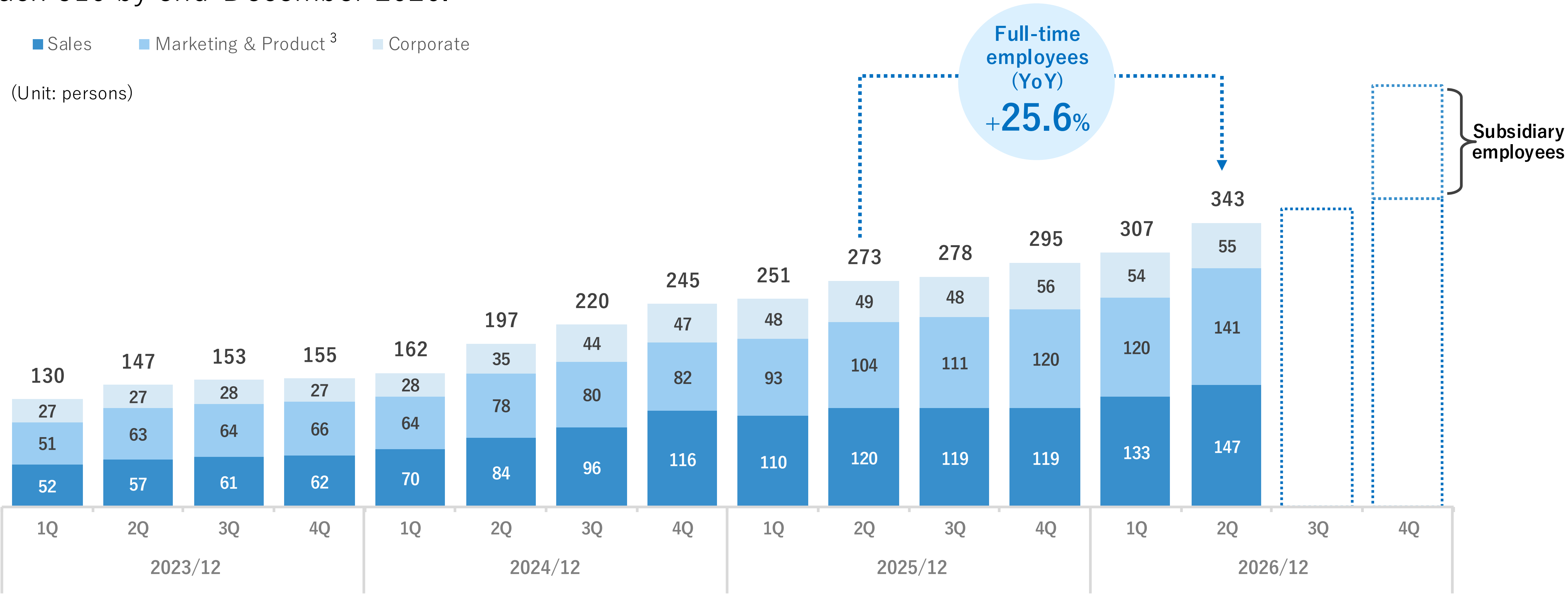
Sustaining growth by balancing net sales and operating income while ramping up investment in organizational expansion.



1. Cost of sales: Primarily includes content acquisition costs, outsourcing costs and personnel expenses related to product operation and maintenance and event operation costs
2. Sales and Marketing (S&M) Expenses: A collective term for advertising expenses, outsourcing costs and sales commissions. Starting from the full-year financial results for the fiscal years ended in December 2024, personnel expenses related to sales and marketing will be excluded from S&M expenses and included into personnel expenses.
3. Personnel expenses: Personnel expenses related to executives, full-time employees, and part-time employees. Only the portion related to selling, general and administrative expenses.
4. General and Administrative (G&A) Expenses: the portion of selling, general, and administrative expenses excluding S&M expenses and personnel expenses.

Trend in Number of Employees (Consolidated)[1]

While focusing on driving productivity for new hires, we continued talent acquisition to support sustained growth, bringing consolidated headcount to 343[2] as of end-June 2026. Consolidated headcount is projected to reach 510 by end-December 2026.

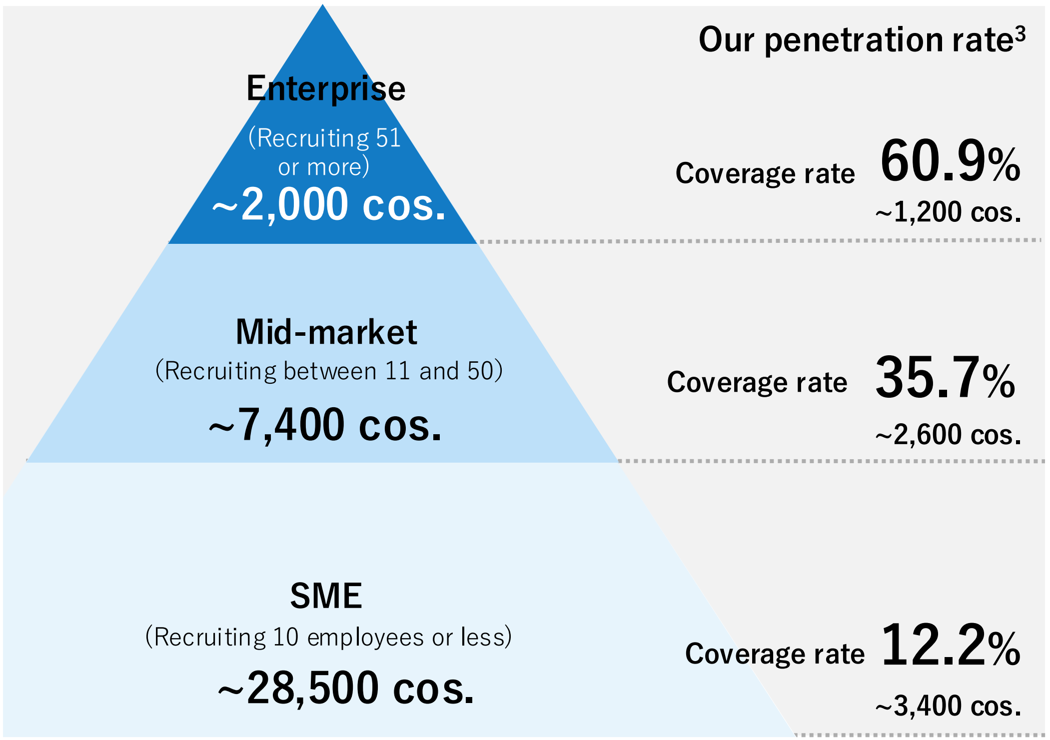


1. Number of employees excluding temporary and part-time workers. Figures are on a non-consolidated basis through FY25/3Q.
2. Excludes employees of Kids Corporation Co., Ltd. Scheduled to be included from FY26 Q4.
3. Planning, design and engineering roles.

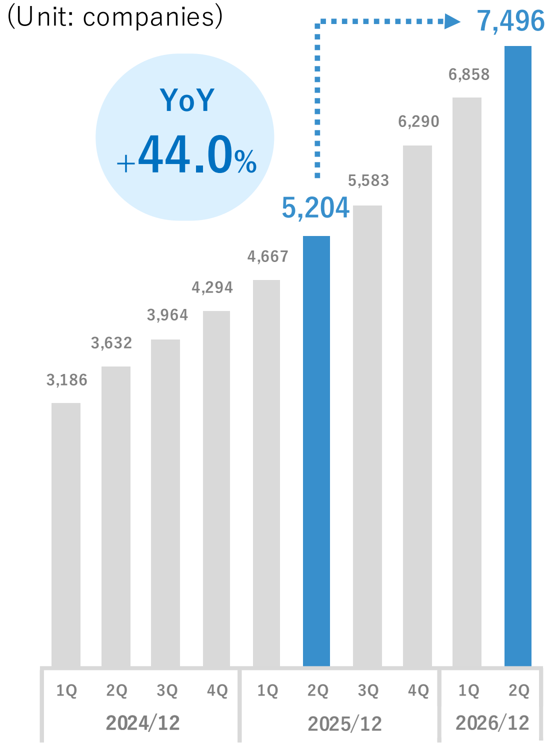
Trend in Cumulative Number of Client Companies[1]

Cumulative number of client companies has been increasing at a fast pace.

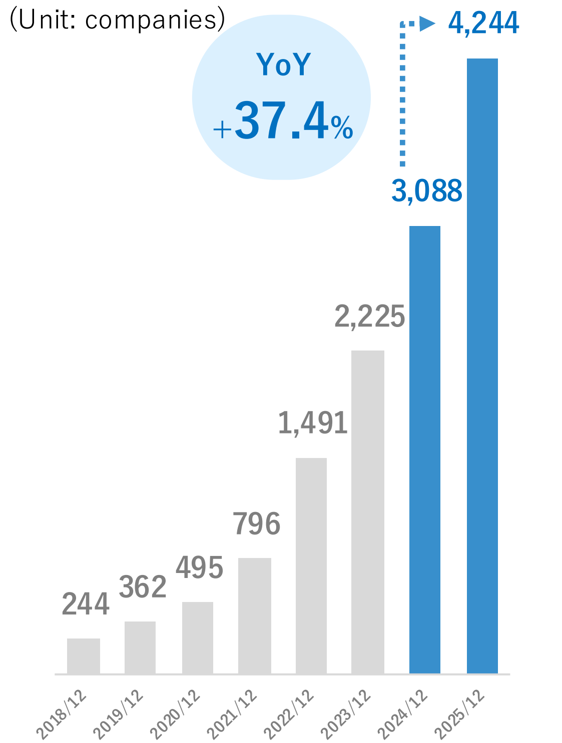
Recruitment scale and our coverage[2]



Cumulative number of client companies[1]



Trend in Number of Annual Corporate Clients[4]

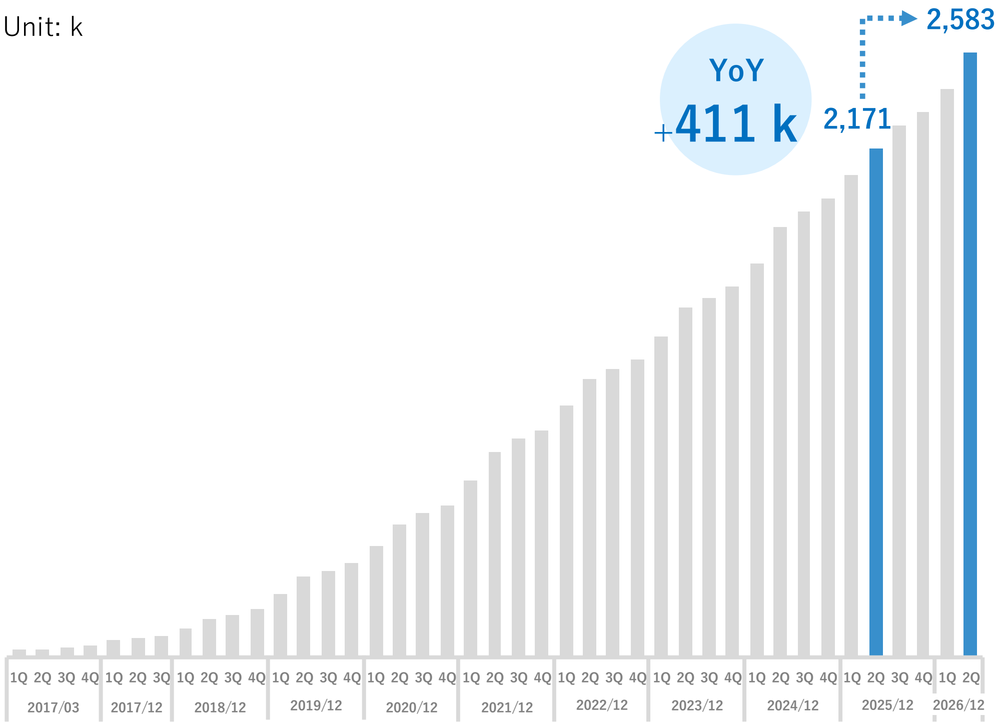


1. The cumulative number of corporate clients that have engaged in paid transactions with our Group as of the end of June 2026. For subsidiaries, transactions are counted from the date of consolidation onward.
2. The total population for recruitment scale is calculated based on the "Mynavi 2026, Career-tasu, and Rikunabi 2026 Listing Lists" provided by Frog Co., Ltd., combined with unique company counts from our own data.
3. Calculated based on the cumulative number of corporate clients that have engaged in paid transactions with our Group as of the end of June 2026.
4. The number of corporate clients that engaged in paid transactions during each respective fiscal year. This figure is updated with every full-year earnings announcement.

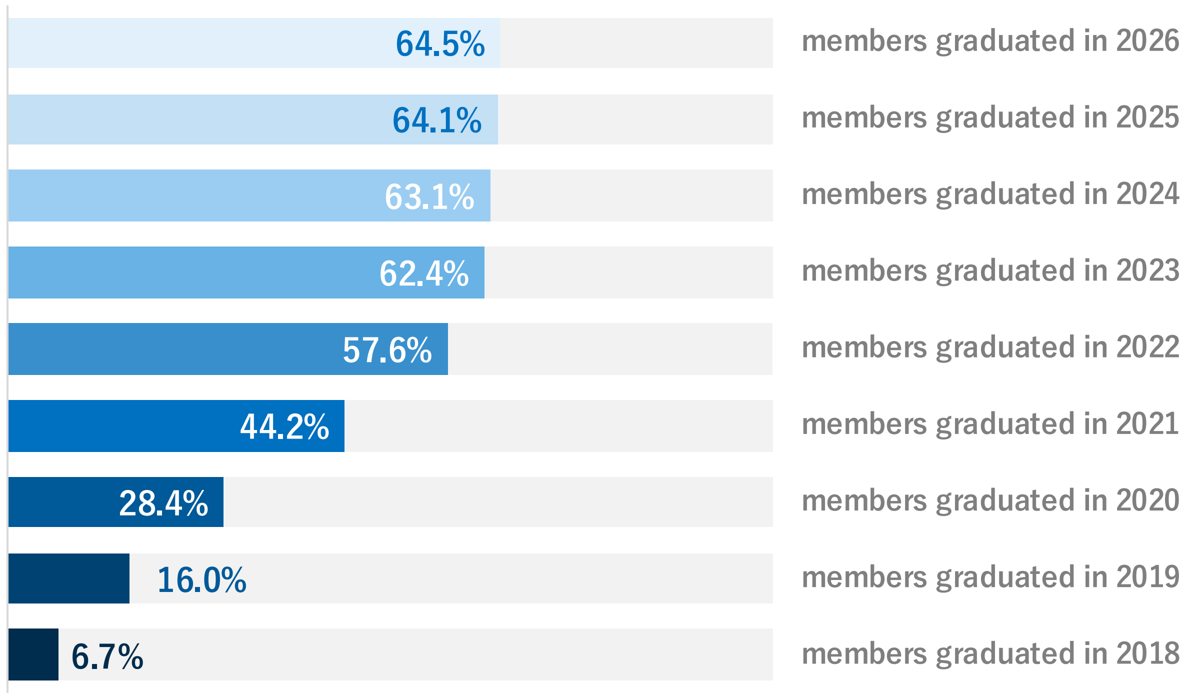
New Graduate Member Trends

Usage rates for our new graduate services remain high, supported by our proprietary career data.

Cumulative number of members



Market rate for new graduate members[1,2]



1. Share of total graduates entering the workforce per year who are registered users of our platform.
2. Calculated from total employment figures in the Ministry of Education, Culture, Sports, Science and Technology (MEXT)'s "FY2025 School Basic Survey (Final Results).".

Recent Developments

ONE CAREER Ranks #2 Overall and #1 in Two Categories in the “2026 GMO Customer Satisfaction Rankings for Job Search Sites”

ONE CAREER earned #2 overall[1] in a user satisfaction survey of job search platforms conducted by GMO Research & AI Inc. Additionally, ONE CAREER secured #1 in two specific categories: "Tokyo Metropolitan Area" and "Students Seeking Roles at Major Japanese Enterprises."

Held the “ONE CAREER Job Search Review Awards 2026” Ceremony

Launched in 2019 and now in its 8th edition, these awards recognize companies demonstrating genuine dedication to student recruitment. Selected from roughly 50,000 participating employers, the winning companies received top praise from students for their recruiting events.

"ONE CAREER Tenshoku," a Career Change Support Service for High-Caliber Young Professionals, Surpasses 200,000 Cumulative Users

The 200,000 user base comprises 100,000 working professionals considering career moves and 100,000 students registering early with a long-term career focus. Strong brand awareness built in entry-level recruitment, combined with extensive proprietary career data, continues to drive user acquisition in the mid-career space.

Completed Acquisition of Kids Corporation Co., Ltd., Provider of Higher Education Decision-Making Support for High School Students

Completed the full acquisition of Zero One Brain Co., Ltd. (holding company of Kids Corporation Co., Ltd.) on July 31, following its initial announcement on March 26, 2026. This creates an end-to-end support pipeline spanning high school track selection through college and career entry. Consolidation begins with the balance sheet from Q3 and the profit and loss statement from Q4.

1. Ranked #2 overall by a narrow margin behind #1 (see p.41 for details).

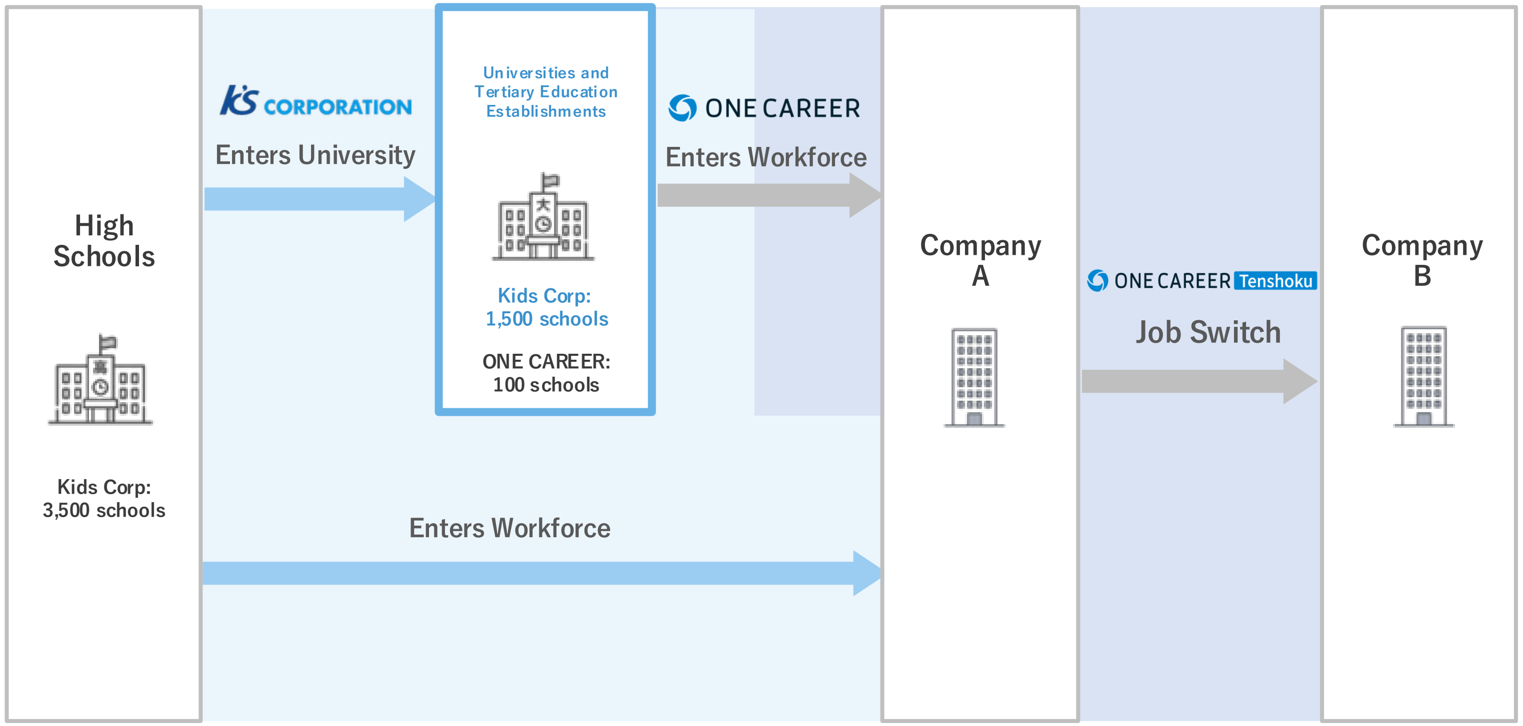
Strategic Integration of Kids Corporation Co., Ltd.

Integrated Kids Corporation Co., Ltd. ("Kids Corp"), a specialist in higher-education support for high school students, into the Group. Beyond expanding our business domain, we aim to scale ONE CAREER's member base by leveraging Kids Corp's extensive academic network.

Transaction Overview and Financial Metrics

Name	Kids Corporation Inc.[1]
Activity	• Higher-education entry support for high schools and students • High school graduate recruitment support for enterprises
Acquisition Completed	2026/7/31
Acquisition Ratio	100%
Acquisition Price	EV/Adjusted EBITDA[2]multiple: 5.0x
Full-Year Results FY25/3 (Non-consolidated)	Net Sales: approx. ¥2.6 billion Operating Income: approx. ¥0.28 billion

Kids Corp and ONE CAREER Business Segmentation



1. Acquired in partnership with ZeroOne Brain, a holding company.
2. Adjusted EBITDA is calculated based on FY25/3 actual EBITDA (approx. ¥0.3 billion), factoring in immediate cost reductions achievable post-integration (such as retiring directors' remuneration) and anticipated additional costs (such as administrative expenses). Net cash stands at approximately ¥3.0 billion.

Kids Corp: Business Summary and Strengths

Educational Institution Support Business

- **Higher Education Support**
  - ✓ Proven track record of 4,500 annual career counseling sessions and seminars.
  - ✓ Higher education support accounts for approximately 90% of Kids Corp's total revenue.
- **High School Graduate Employment Support**
  - ✓ Cumulative track record of over 500 employment guidance sessions for high school students.

Kids Corp's Strengths

- ✓ A foundation of trust with educational institutions built over 30 years since its founding
- ✓ An extensive network of 5,000 schools, comprising 3,500 high schools and 1,500 universities, junior colleges, and vocational schools.

Kids Corporation PMI Timeline

Initiating PMI immediately following the late-July 2026 transaction close.
Short-term priorities focus on strengthening governance and driving profitability, while medium-to-long-term efforts target synergy realization.

Short Term (Year 1)

Governance Enhancement & Rapid Profitability Improvements

K'S CORPORATION

<Management Foundation> **Back-Office Infrastructure Integration**

- Streamline accounting, HR, labor, and legal functions
- Strengthen group-wide corporate governance

<P&L / **Cost Reduction**> **In-House Software Development**

- Insource currently outsourced software development

ONE CAREER

<P&L / **Contribution Revenue**> **Cross-Selling in High School Graduate Recruitment**

- Cross-sell Kids Corporation products to existing ONE CAREER clients seeking high school talent

Medium to Long Term

Phased Realization of Strategic Synergies

K'S CORPORATION

<P&L / **Contribution Revenue**> **Monetization via New Business Initiatives**

- Develop new products and media assets leveraging ONE CAREER's software engineering capabilities, client base, and media footprint

ONE CAREER

<P&L / **Cost Reduction**> **User Base Expansion & CAC Optimization**

- Reduce user acquisition costs (CAC) by leveraging Kids Corporation's institutional high school network
- Acquire students from previously untapped regional universities, junior colleges, and vocational schools

<P&L / **Contribution Revenue**> **Expansion into Blue-Collar & Adjacent Sectors**[1]

- Broaden target client coverage through student base expansion, effectively expanding our TAM

1. Refers to manufacturing, logistics, construction, nursing care, retail, and related sectors.

Q&A regarding Kids Corp

Q. How much will this acquisition contribute to the financial results for the fiscal year ending December 2026?

Because the deemed acquisition date is scheduled for the end of Q3 (September 30, 2026), Kids Inc.'s income statement will be consolidated starting in Q4. In terms of our full-year forecast, consolidating Kids Inc. will add ¥500M in net sales. For operating profit, the Kids Inc. portion will be -¥70M versus the previous forecast, as the company will be consolidated only for Q4 and due to the impact of goodwill amortization (broad sense). However, the ¥170M upside from ONE CAREER's existing business will more than offset this, resulting in an expected increase of +¥100M in consolidated operating profit versus the previous forecast.

Q. Why will the consolidation of Kids Inc. result in an operating loss in Q4?

The Q4 loss mainly reflects the seasonality of Kids Inc.'s business. Its revenue is concentrated in Q2 (April–June), in line with school-admission and career events for high school students, and Q4 is a seasonally low-profit period of the year. As a result, including amortization of goodwill and intangible assets, the consolidated contribution will be an operating loss in Q4. Kids Inc. is profitable on a full-year basis (FY3/2025 pre-acquisition reference: net sales of approx. ¥2.6B / operating profit of approx. ¥280M), and we expect it to contribute to earnings on an annual basis from the next fiscal year, when it will be consolidated for the full year.

Q. How should we view the amortization policy for goodwill and its impact on earnings?

The final goodwill amount, line-item classification, and amortization charges remain subject to change, as adjustments to the acquisition purchase price, PPA (Purchase Price Allocation), and the amortization period are still pending confirmation by our independent auditor.

For the FY2026 forecast, the impact of consolidating Kids Inc. in the fourth quarter—including goodwill amortization (broad sense)—has already been factored into our guidance. Should any material impact arise going forward, we will disclose it appropriately. In parallel, through post-merger integration (PMI), we will continuously monitor the business plan's progress and investment returns.

Q. Do you plan to pursue further M&A activities going forward?

M&A and other inorganic transactions are an important strategic option for our medium- to long-term growth, and we will continue to explore such opportunities.

At present, our top priority is the successful execution of Kids Inc.'s PMI, while we continue to evaluate additional acquisitions (M&A) as part of our growth investments.

In evaluating and executing individual opportunities, we will make decisions after carefully assessing not only alignment with our mission and business strategy, business synergies, and investment returns, but also our ability to execute PMI reliably, financial discipline, and our organizational capacity to pursue such deals in parallel.

That said, we will not pursue growth through M&A for its own sake. Organic growth remains our baseline, and we will carefully evaluate opportunities that genuinely enhance the value of ONE CAREER's platform.

Contents

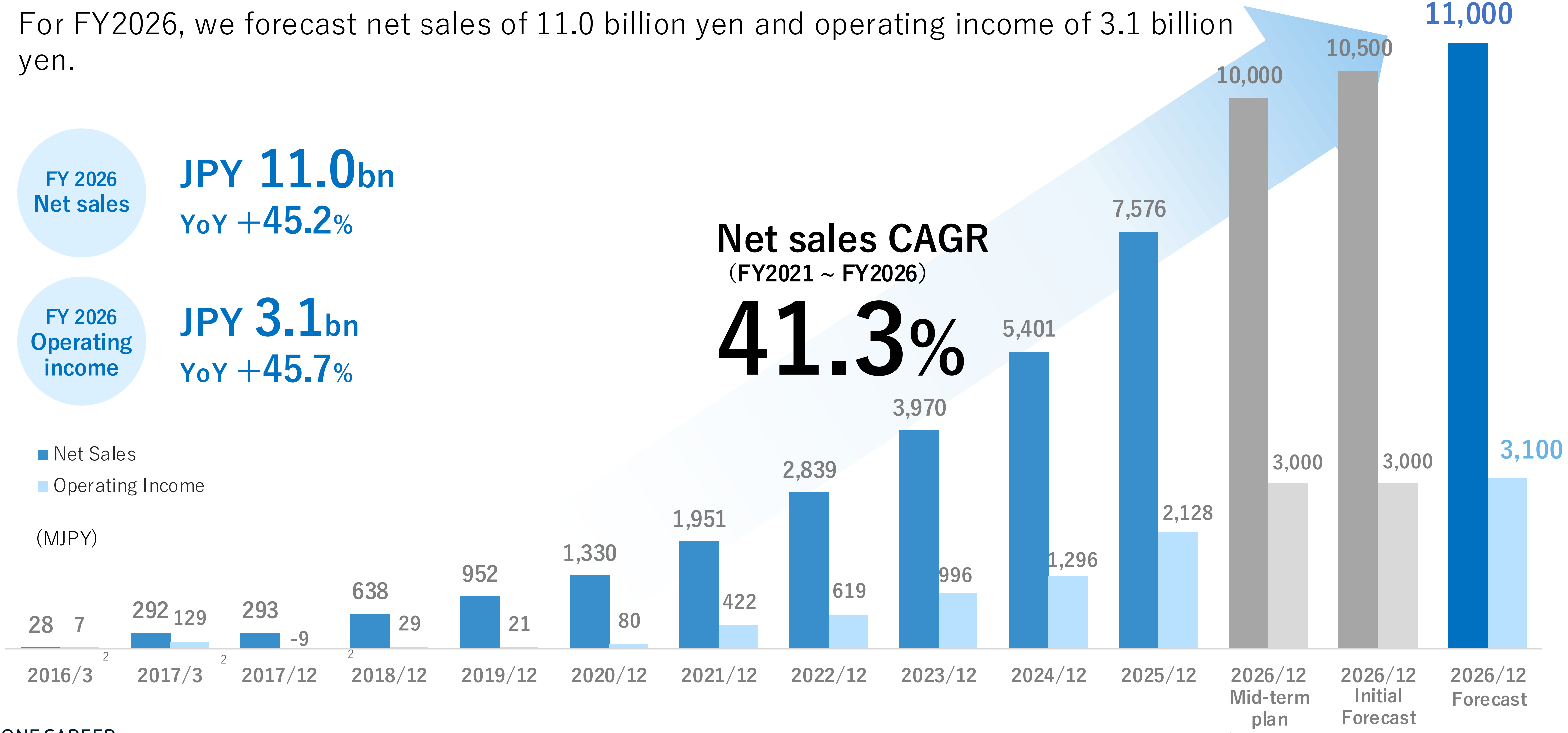
FY2026 Consolidated Financial Forecast[1]

For FY2026, we forecast net sales of 11.0 billion yen and operating income of 3.1 billion yen.

FY 2026 Net sales
JPY 11.0bn
YoY +45.2%

FY 2026 Operating income
JPY 3.1bn
YoY +45.7%

Net sales CAGR (FY2021 ~ FY2026) 41.3%



1. FY12/2026 figures are based on the full-year consolidated earnings forecast revised on July 31, 2026 (including the consolidation of Kids Corporation)
2. As the Company was founded in August 2015, FY03/2016 was an irregular fiscal period of 7 months and 14 days, and FY12/2017 was an irregular 9-month fiscal period.

FY2026 Business Strategy

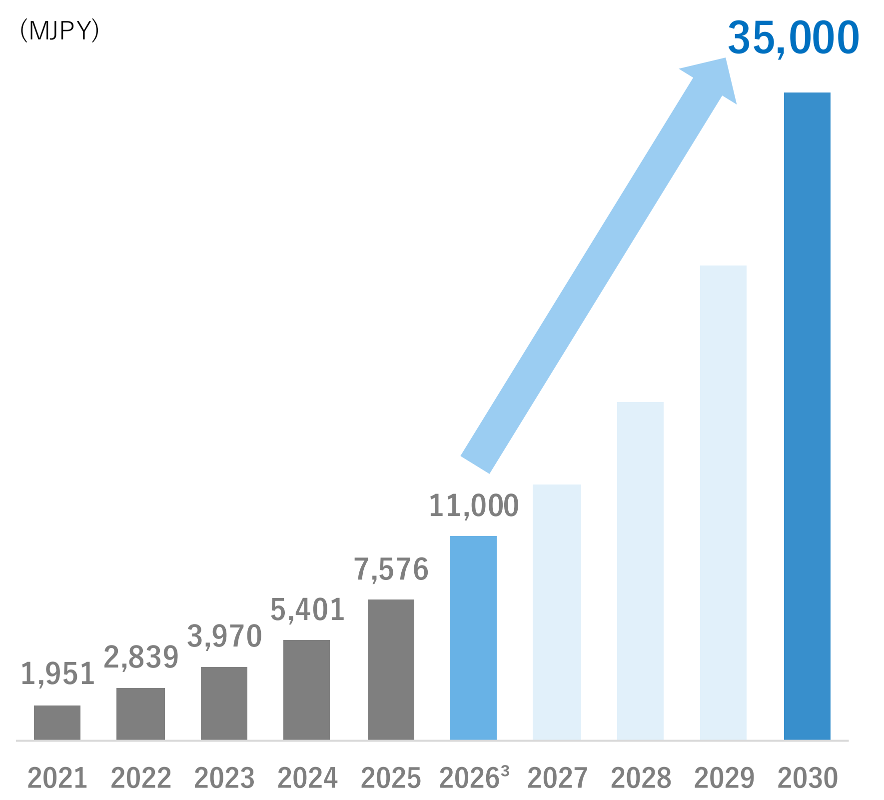
2026 Focus: Continuous value enhancement in new graduate recruitment, synergy creation in mid-career recruitment, and driving group-wide integration.

	Key Priorities	Progress Status
New Graduate Recruitment	**Increasing Student Usage Rate** • Expand the career data foundation by strengthening user reviews; win candidate support through product development leveraging data and AI.	• Ranked 2nd overall by a narrow margin in the "2026 GMO Customer Satisfaction Ranking: Job Search Platforms," while taking 1st place in two categories: "Greater Tokyo Area" and "Students Seeking Major Japanese Enterprises.”
	Enhancing Value Provided to Clients • Strengthen sales capabilities in each category by highlighting candidate support and career data utilization.	• Cumulative corporate clients surpassed 7,000 companies. • Hosted the presentation ceremony for the "ONE CAREER Job Hunt Review Awards 2026."
Mid-Career Recruitment	**Maximizing Business Synergies** • Continue business management that maximizes synergies by connecting the member and client bases acquired in the New Graduate business to the Mid-Career business.	• Cumulative registered users for ONE CAREER Tenshoku surpassed 200,000 in May 2026. • Organic user retention gains momentum: former ONE CAREER campus users returning to "ONE CAREER Tenshoku" as young and mid-career professionals.
M&A	**M&A** • Promote the strengthening of existing businesses and the creation of new businesses in peripheral areas within the scope of financial discipline.	• Acquired 100% of Kids Corporation shares on July 31, with post-merger integration (PMI) currently underway.

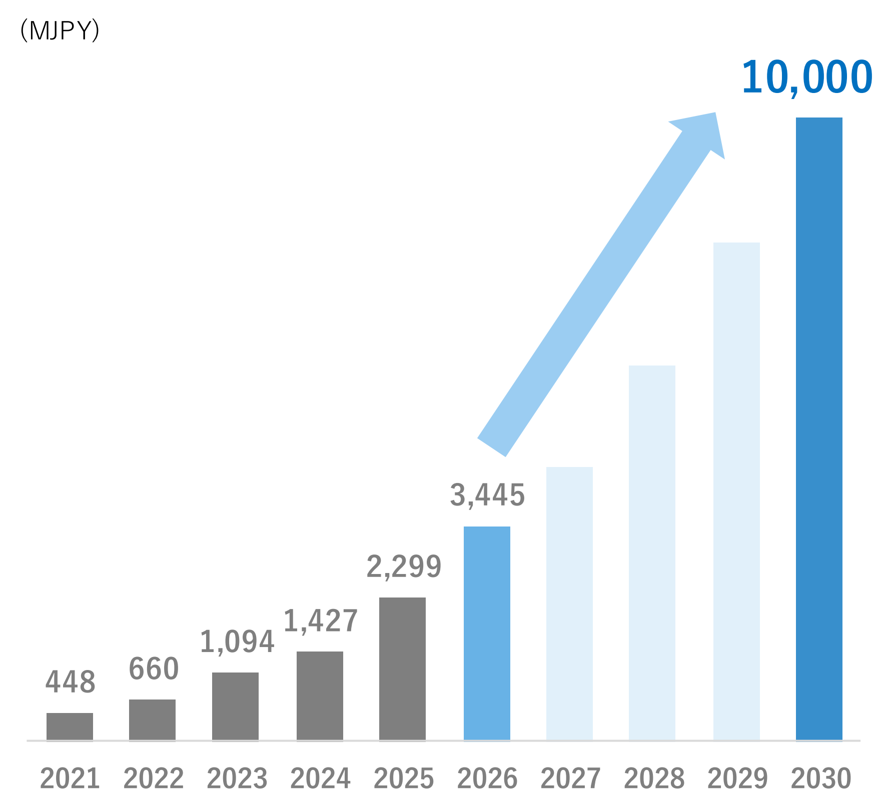
FY2030 Medium-Term Targets[1]

We have set our next medium-term targets for FY2030 at 35 billion yen in net sales and 10 billion yen in EBITDA.
We will continue to pursue balanced growth between revenue and profit with a focus on capital efficiency.

Net Sales



EBITDA[2]

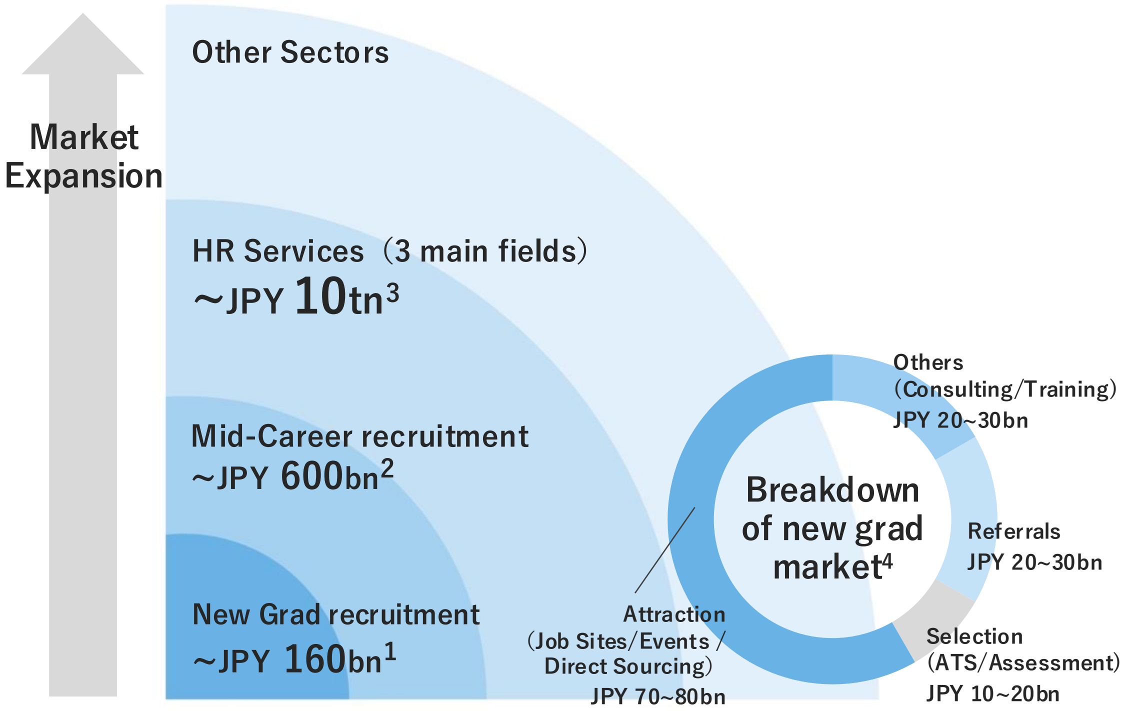


New Grad Business FY30 Net Sales	JPY 30bn
Mid-Career Business FY30 Sales	JPY 5bn
Annual ROE	25% or more
Annual EBITDA Margin	25% or more

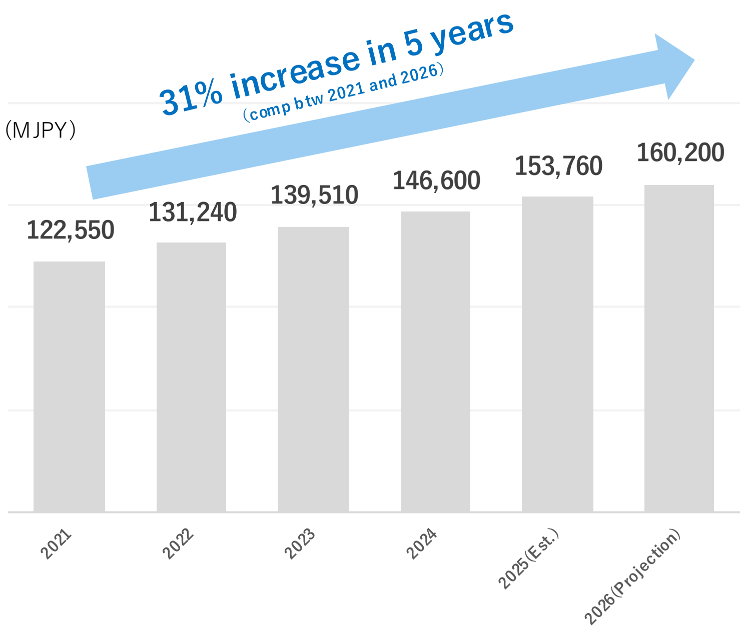
1. Mid-term targets in this material do not include the impact of Kids Corporation Co., Ltd. The impact of its consolidation on business results is scheduled to be disclosed in February 2027.
2. EBITDA = Operating income + Amortization of goodwill (broad sense) + Depreciation + Stock-based compensation expense.
3. FY12/2026 figures are based on the full-year consolidated earnings forecast revised on July 31, 2026.

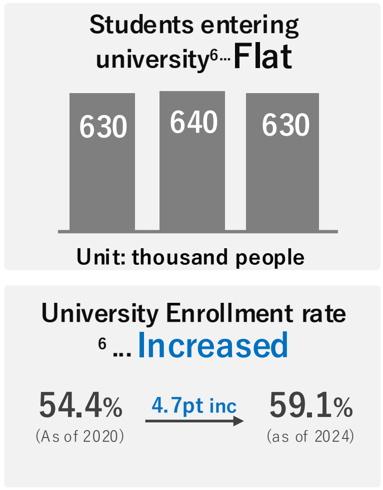
Market Growth Potential

Our current target markets are approximately 160 billion yen in the new graduate recruitment sector and 600 billion yen in the mid-career recruitment sector. In the long term, we aim to expand our business into all HR services and other sectors using career data.



New Graduate Recruitment Market Size Trends[5]



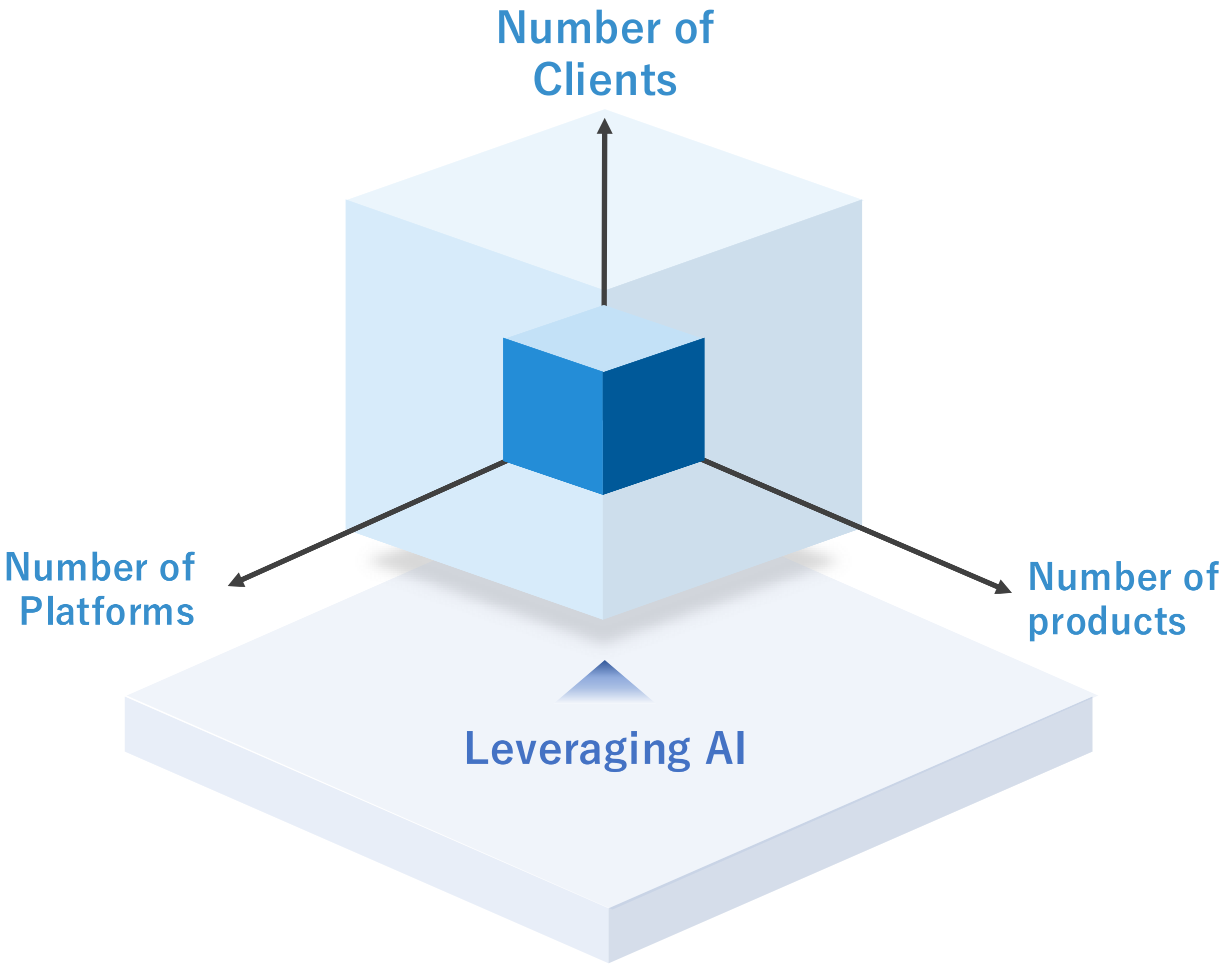


1. FY2026 projection of ¥160.2 billion (on a service provider revenue basis) from Yano Research Institute Ltd., "Survey on New Graduate Recruitment Support Services Market (2026)" (Released April 30, 2026).
2. Total value of ¥576.5 billion, comprising the FY2024 forecast for the direct recruiting service market (¥127.5 billion) from Yano Research Institute Ltd., "Survey on Direct Recruiting Service Market (2024)" (Released August 6, 2024) and the FY2024 market size for white-collar recruitment (¥449.0 billion) from "Survey on HR Business Market (2025)" (Released October 24, 2025).
3. FY2025 forecast of ¥10,095.5 billion, representing the combined total for three industries (staffing, white-collar recruitment, and outplacement) on a service provider revenue basis, from Yano Research Institute Ltd., "Survey on HR Business Market (2025)" (Released October 24, 2025).
4. Calculated independently by the Company based on the revenues of service providers operating in each market.
5. Prepared by the Company based on the trends and projections of the new graduate recruitment support services market size (on a service provider revenue basis) from Yano Research Institute Ltd., "Survey on New Graduate Recruitment Support Services Market (2026)" (Released April 30, 2026).
6. Source: Ministry of Education, Culture, Sports, Science and Technology (MEXT), "Basic School Survey."
7. The charts in this slide were calculated and prepared by the Company based on data from Yano Research Institute Ltd. and MEXT.
8. Interpreted as a rise in recruitment unit costs, as the new graduate recruitment market size is expanding despite the stagnant number of students entering universities.

Direction of Business Expansion

Leveraging AI as our foundation, we will scale our business across three key pillars: the number of platforms, product offerings, and client companies.

- New platform
- ONE CAREER
- ONE CAREER Tenshoku
- K's CORPORATION [1]



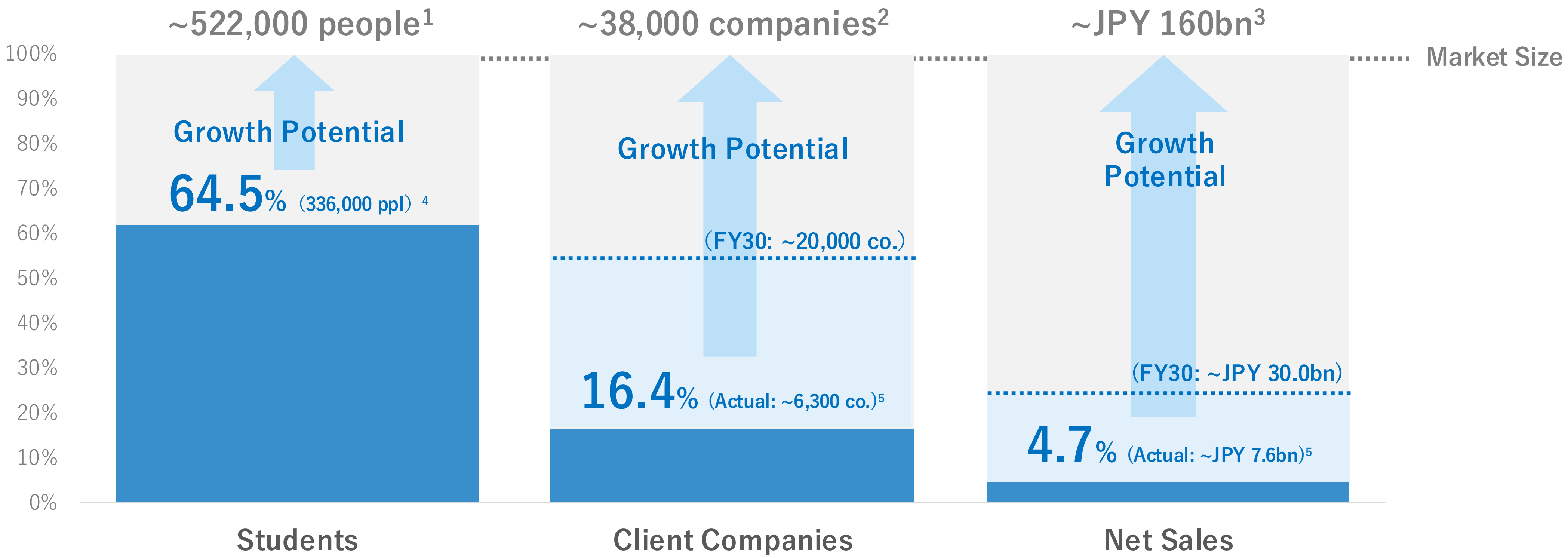
Advertising	Training (Not currently provided)
ATS	Personality Test (Not currently provided)
Referrals	Video / Events
Job Board	Direct Sourcing

1. The integration of Kids Corporation Co., Ltd. into the Group was completed at the end of July 2026.

Market Growth Potential in New Graduate Recruitment

Substantial upside remains given the low penetration of companies and revenue vs. our large student user base. Target for FY2030: 20,000 cumulative corporate clients and 30.0 billion yen in revenue.

ONE CAREER's acquisition rate over the entire market

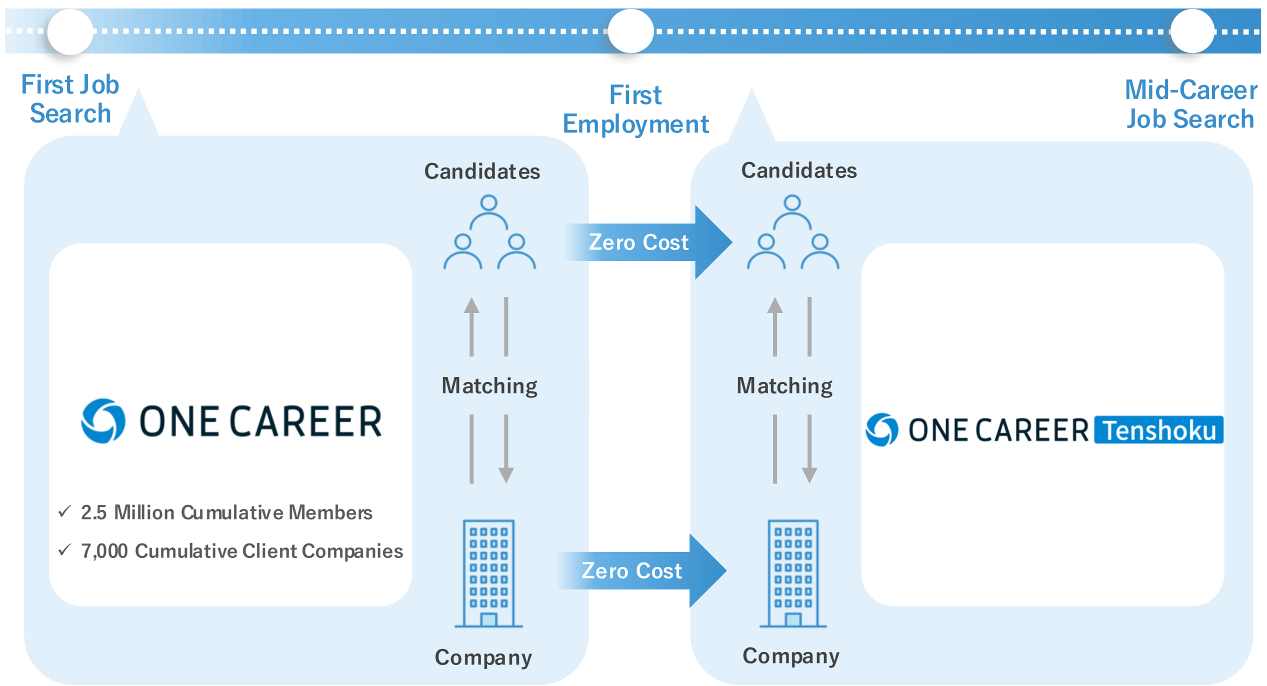


1. Total number of newly employed graduates based on the "FY2025 School Basic Survey (Final Figures)" released by the Ministry of Education, Culture, Sports, Science and Technology (MEXT).
2. Calculated based on the number of unique companies from "Mynavi 2026, Career+, and Rikunabi 2026" listing data provided by Frog Co., Ltd., and our own internal data.
3. FY2026 forecast of ¥160.2 billion (on a service provider sales basis) from Yano Research Institute Ltd., "Survey on the New Graduate Recruitment Support Service Market (2026)" (published April 30, 2026).
4. Figures are as of the end of March 2026. Updates are scheduled at the time of the full-year earnings announcement.
5. Figures are as of the end of December 2025. Updates are scheduled at the time of the full-year earnings announcement.

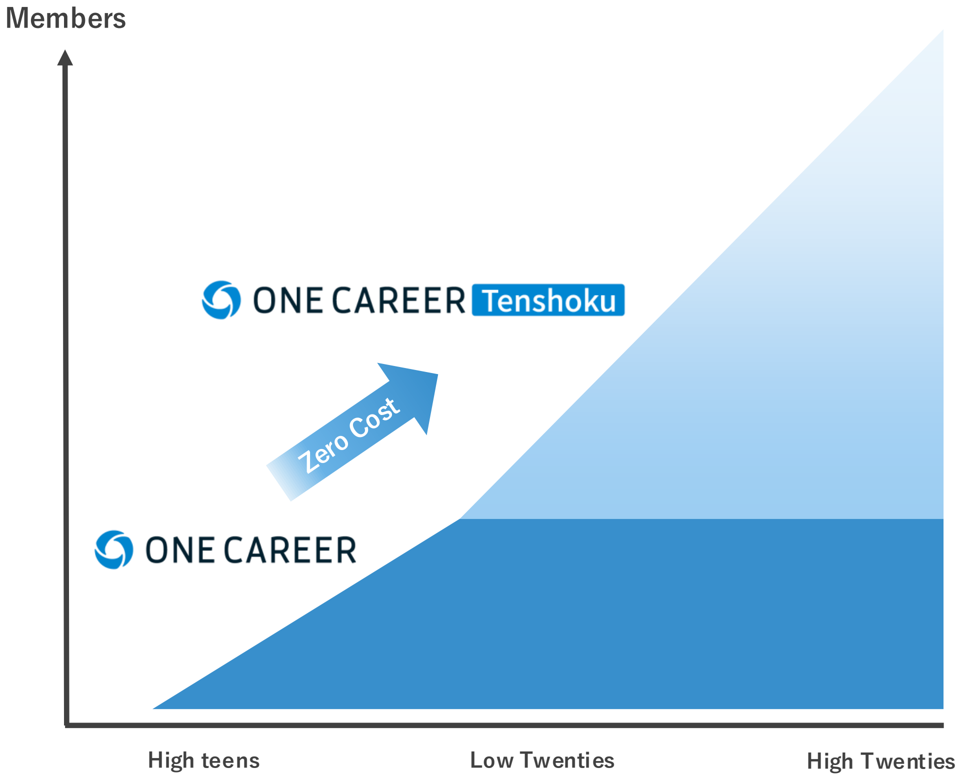
Business Synergies: From New Graduates to Mid-career

Leveraging our robust new graduate member and client bases to convert users to our mid-career business at "zero cost," expanding our career data platform.

Expansion Synergies from New Graduate to Mid-career Business



Visualizing Member Base Expansion

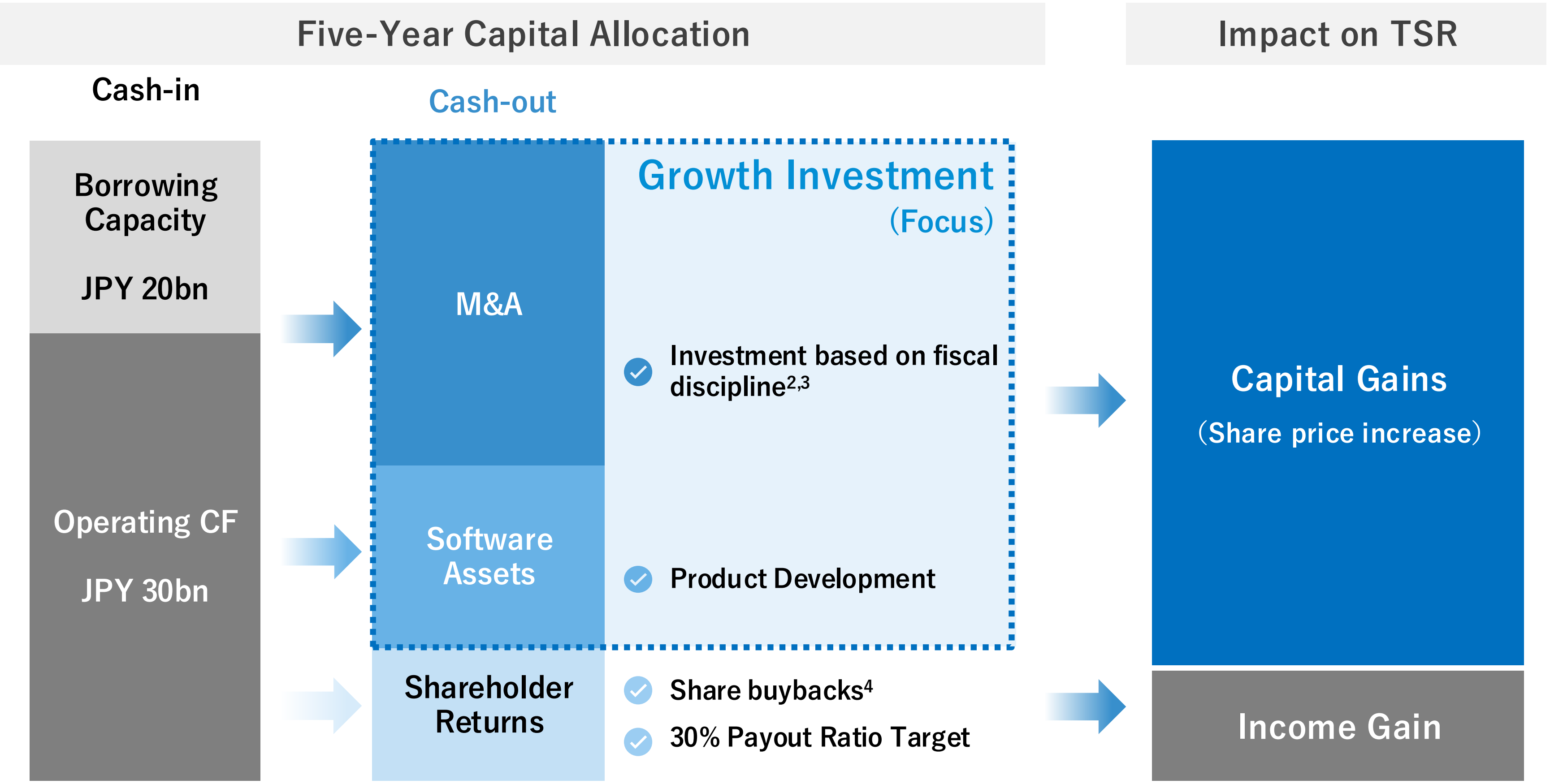


Shareholder Return Policy

Our basic policy is to maximize TSR[1] by prioritizing growth investments to drive long-term share price appreciation through EPS growth. Simultaneously, we aim to provide stable and continuous shareholder returns with a target consolidated payout ratio of 30%.

Basic Policy on Shareholder Returns

- Policy to maximize TSR
- Focus on growth investment for sustainable corporate value growth
- Stable and continuous dividends while ensuring required capital

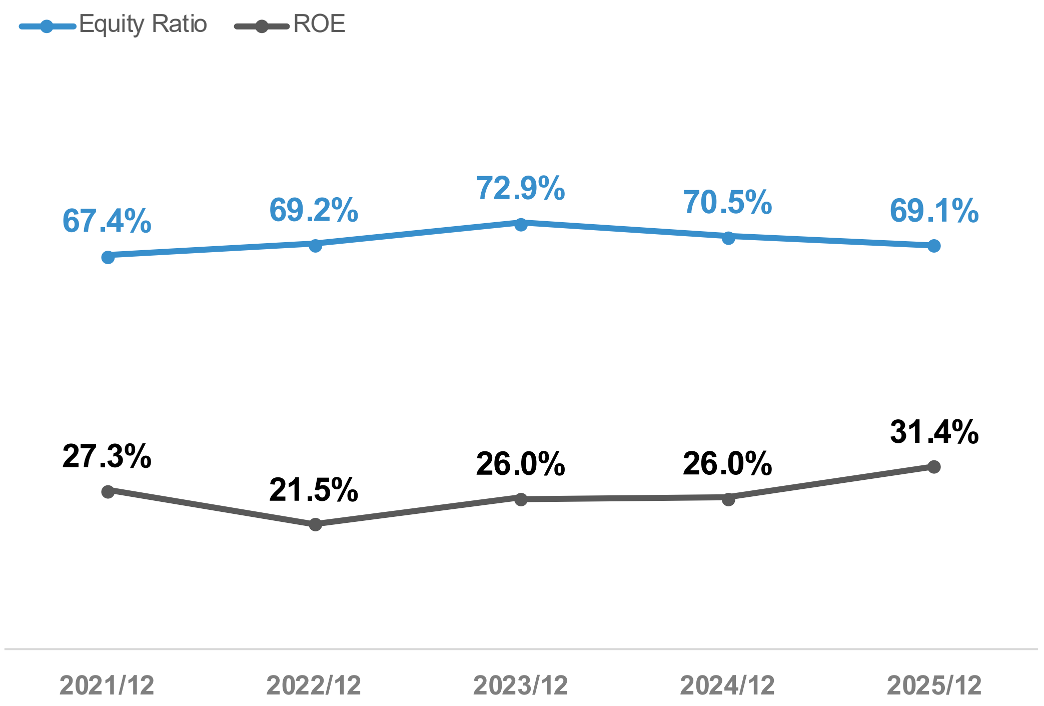


1. TSR：Total Shareholder Return.
2. Investment Financial Discipline EV/EBITDA ≤ 5.0x (guideline), Goodwill/Net Assets < 50% (guideline), Individual acquisition cap: 15% of the company's market capitalization
3. Exit Criteria: Divestment considered if returns (ROIC) fall below WACC.
4. Share Buybacks: To be considered while taking market liquidity into account.

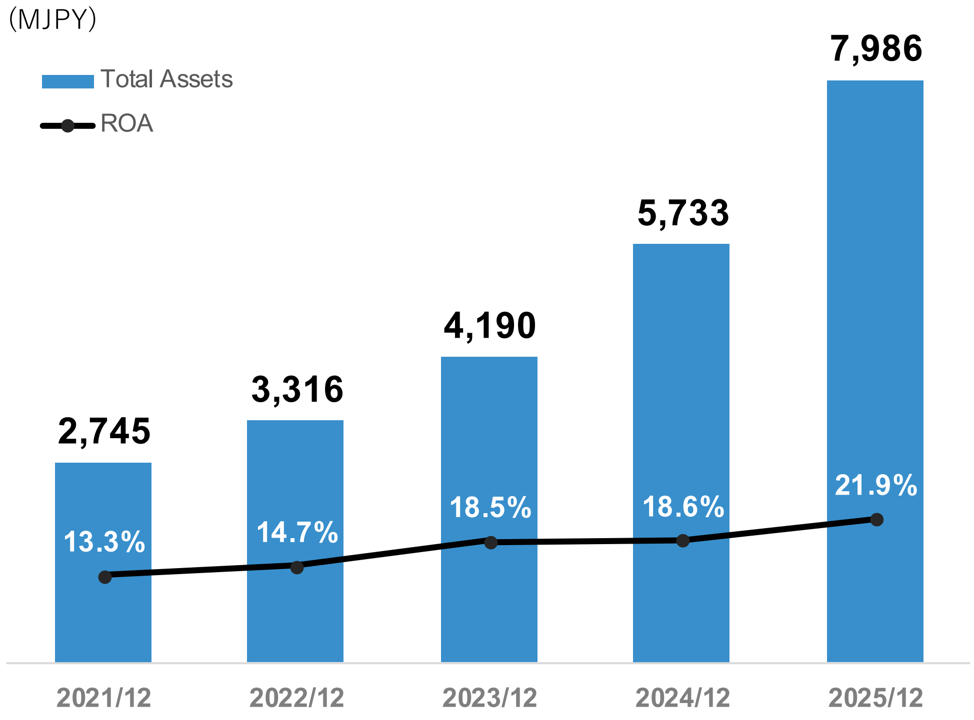
Reference: Trends of ROE and ROA

Maintained high levels of profitability (ROE 31.4%, ROA 21.9%) despite expansion of net and total assets.
Committed to maintaining ROE of 25% or higher.

Trends in ROE and Equity Ratio



Trends in ROA and Total Assets



1. Results are non-consolidated until FY24, consolidated from FY25

Reference: Net Sales, Operating Income, and Operating Margin Trends[1]

Net sales up 40.3% and operating income up 64.2% YoY. 5-year average revenue growth: 40.4%.
Achieved a healthy balanced growth in sales and income.

Net Sales, Operating Income, and Operating Margin Trends

Net Sales

JPY 7,576m

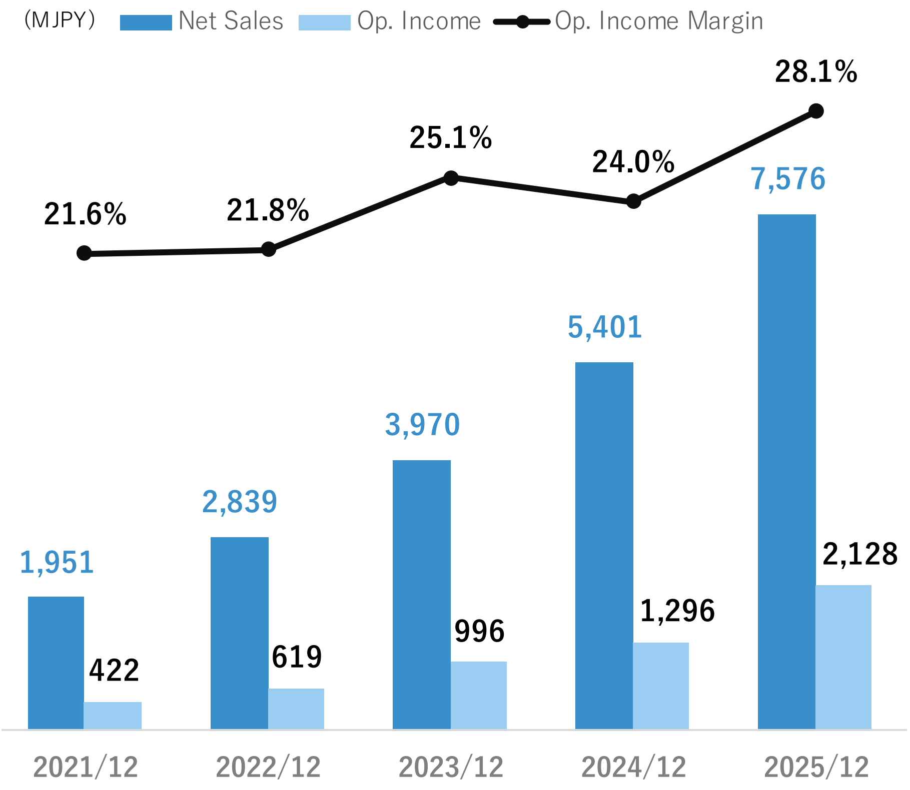
YoY +40.3%

5y CAGR 40.4%

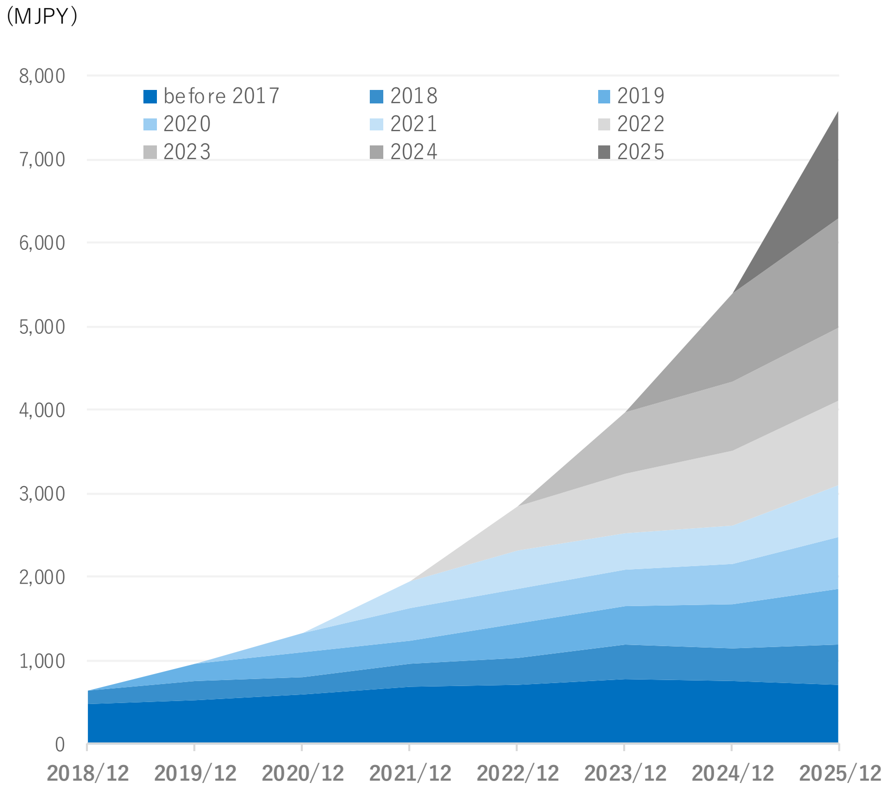
Operating Income

JPY 2,128m

YoY +64.2%



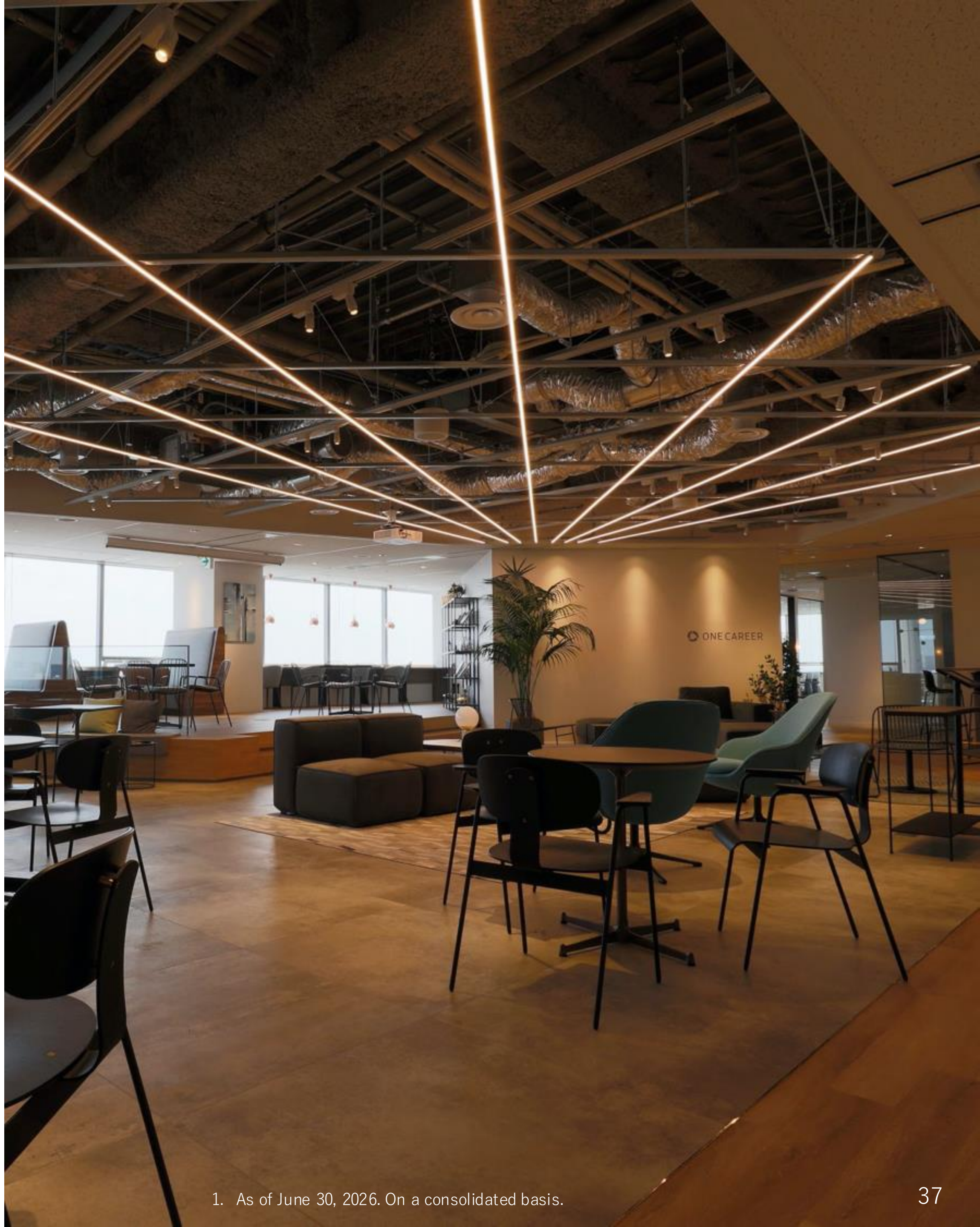
Net sales by customer acquisition period[2]



1. Results are non-consolidated until FY24, consolidated from FY25
2. Updated at each full-year earnings announcement

Contents

Company name	ONE CAREER Inc.
Representative	CEO and Founder Takashi Miyashita
Date of Establishment	August 18, 2015
Line of business	Career Data Platform Business (Recruitment Support Services and Others)
Head office address	Shibuya Infoss Tower 16F 20-1 Sakuragaoka-cho, Shibuya-ku, Tokyo
Share capital[1]	51 million yen
Number of employees[1]	343 (average number of temporary employees: 157)



1. As of June 30, 2026. On a consolidated basis.

Management Team

Takashi Miyashita, CEO and Founder

Graduated from Osaka Prefecture University, the College of Engineering. Joined Mars Japan Limited in 2010. Specialized in marketing operations and corporate planning operations. In 2015, established ONE CAREER Inc.

Arihiro Nagasawa, Director, Vice President and COO CEO, Kids Corporation Co., Ltd.

Graduated from Kyoto University Graduate School of Agriculture. After an IT venture, became our COO in 2015. Previously led marketing, product, sales, admin, and HR; now oversees company-wide business promotion. Assumed current role in 2015. Oversees company-wide business promotion.

Tomoaki Kimura, Director, Executive Officer and CFO

Graduated from Keio University, the Faculty of Business and Commerce. Joined Deloitte Touche Tohmatsu LLC in 2011 and engaged in auditing/fraud investigations, etc. Registered as a certified public accountant in 2014. Seconded to Deloitte Tohmatsu Financial Advisory LLC in 2016 and engaged in M&A operations. Appointed as a full-time auditor of the company in 2020, and CFO in 2022. Oversees M&A and governance.

Shimpei Takagi, Outside Director

Founded NEWPEACE after working at Hakuhodo Inc. Led branding strategies to enhance corporate value as a partner to executives. In current position since 2019.

Yukiko Nishiura, Outside Director, Full-time Audit and Supervisory

Committee Member Graduated from Tokyo University of Science, Faculty of Engineering. After working at EY ShinNihon LLC, currently serves as an outside director for Future Corporation and JTOWER Inc.
In current position since 2026.

Shinichi Misawa, Outside Director, Audit and Supervisory Committee Member

Graduated from Waseda University, School of Political Science and Economics. Founded D-Brain Securities after working at a major securities firm, then served as CFO at Trans Cosmos. Held various outside director positions and became our outside auditor in 2019. In current position since 2022.

Osamu Takahashi, Outside Director, Audit and Supervisory Committee Member

Graduated from the University of Tokyo, Graduate School of Humanities and Sociology. Worked as in-house counsel at Komatsu and Baidu, then joined City Lights Law Office. Appointed as our outside auditor in 2020, in current position since 2022.

Yuiga Kitano, Senior Executive Officer and CSO

Graduated from Kobe University, Faculty of Business Administration. Worked at Hakuhodo Inc. and Boston Consulting Group before joining our company in 2016.
Oversees central government and administrative projects.

Shintaro Tanaka, Executive Officer and CIO

Graduated from the University of Tokyo, Graduate School of Information Science and Technologies. Founded Mist Technologies Inc. and transferred the business to Adways Inc. Joined our company in 2018.
Oversees information security.

Yusuke Ogawa, Executive Officer and CHRO

Graduated from Waseda University, School of Social Sciences. After working at Recruit Lifestyle Co., Ltd., joined our company in 2017.
Oversees human resources.

Shunsuke Iwamoto, Executive Officer and CTO

Graduated from Osaka University, Graduate School of Science. After working at from scratch Co., Ltd. (currently Data X), joined our company in 2020.
Oversees technology development.

Shunichi Atsuchi, Executive Officer and CMO

Graduated from Keio University, the Faculty of Environment and Information Studies. After working at Kirin Holdings Co., Ltd., joined our company in 2023. Oversees marketing.

Ryo Ito, Executive Officer （Mid-career recruitment business)

Graduated from Waseda University, School of Political Science and Economics. Joined our company as a new graduate in 2019.
Oversees the mid-career recruitment business.

Kumpei Tada, Executive Officer (Business development)

Graduated from Kobe University, School of Global Human Sciences. Joined our company as a new graduate in 2017.
Oversees business development and new business.

Shu Iwata, Executive Officer (Sales)

Graduated from Doshisha University, Faculty of Economics. Joined our company as a new graduate in 2018. Oversees the sales organization.

Ryo Tsumura, Executive Officer (Corporate)

Graduated from Waseda University, School of International Liberal Studies. After working at Shimizu Corporation and Deloitte Tohmatsu Consulting, joined our company in 2021.
Oversees finance, accounting, and legal affairs.

Takuya Yamaguchi, Executive Officer (Product development)

Graduated from the University of Tokyo, Faculty of Engineering. After working at Crassone, joined our company in 2022. Oversees product development.

Services

We utilize career data that has never been visualized before to support job seeking and hiring decisions.

New Graduate Career Platform: ONE CAREER

Services for job seekers

Job seeking media

ONE CAREER

Services for clients

ONE CAREER
Job posting

ONE CAREER
Direct Sourcing

ONE CAREER
Recruitment agency

ONE CAREER
Videos

ONE CAREER
Others(Recruitment planning etc.)

Mid-career Platform ONE CAREER Tenshoku[1,2]

Services for job seekers

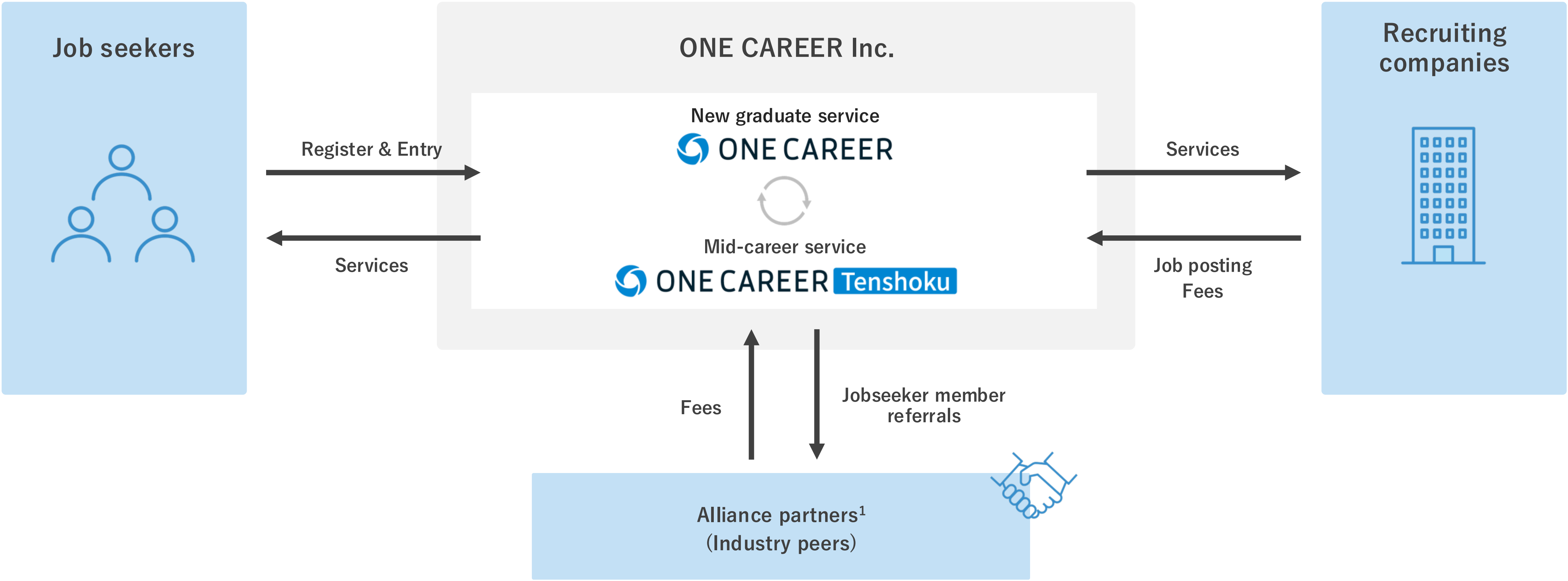
Career change media

ONE CAREER Tenshoku

1. Tenshoku refers to the act of changing jobs or switching careers.
2. Our services for mid-career recruitment clients include recruitment agency, media services, and more.

Business Model

A business model that supports both job seekers in their job seeking and companies in their recruitment activities by accumulating career data as it is used.



1. The pricing structure with alliance partners is a pay-per-referral model.

Overwhelming Support from the Younger Generation

Job seeking support service “ONE CAREER” has expanded its share, primarily among students at top universities, supporting the career choices of approximately two students out of three. Through the accumulation of career data, we aim to create a society where we can “Craft as many careers as there are people."

GMO Customer Satisfaction Ranking: Job Search Platforms [1]

Overall

1st	Mynavi	66.68 pts
2nd	ONE CAREER	66.12 pts
3rd	Career-tasu Shukatsu	61.85 pts

2nd

Greater Tokyo Area Category

1st	ONE CAREER
2nd	Mynavi

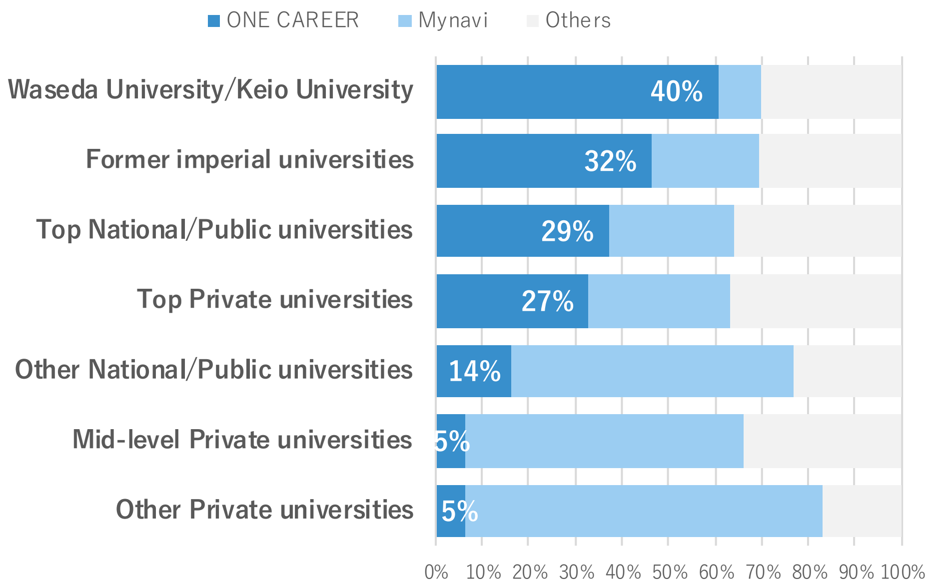
1st

Users Targeting Major Japanese Companies Category

1st	ONE CAREER
2nd	Rikunabi

1st

by University: Most used job seeking site[2]



Share of Job seeking students

2 out of 3 students are using the service[3]

The University of Tokyo, Kyoto/Waseda/Keio/Former imperial universities, and others[4]

95% or more

1. Source: GMO Research & AI "2026 GMO Customer Satisfaction Ranking: Job Search Platforms" (Overall, Greater Tokyo Area, and Students Seeking Major Japanese Enterprises categories).
2. Source: ProFuture Inc. / HR Research Institute "HR Research Institute × Shukatsu Kaigi: 2027 New Graduate Job Search Trends Survey (June Report) [Job Search Phase]".
3. ONE CAREER Usage Rate: Share of graduating university and graduate school users relative to the total number of employed graduates. Actual performance as of December 31, 2025.
4. Imperial Universities & Select Top Universities: Refers to Hokkaido University, Tohoku University, Nagoya University, Osaka University, Kyushu University, MARCH, Kankandoritsu, and other national universities (Hitotsubashi University, Institute of Science Tokyo, University of Tsukuba, Kobe University, and Hiroshima University).

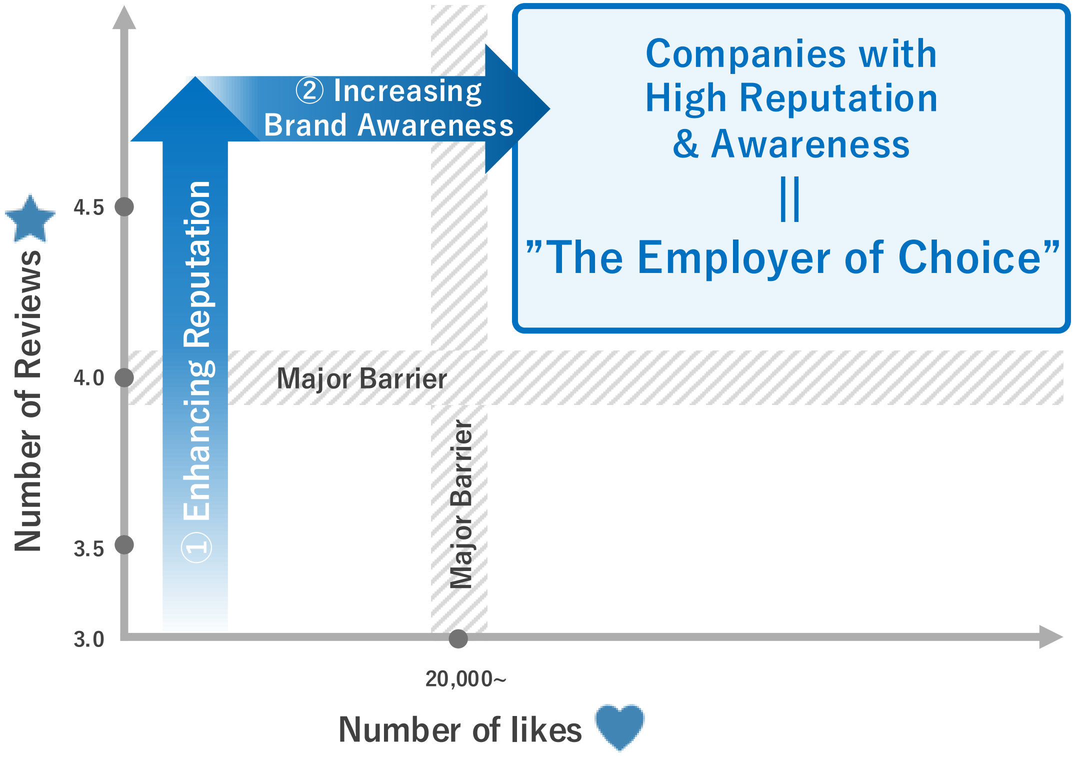
The new value proposition of ONE CAREER

An increasing number of job seekers are prioritizing "Reputation (User Reviews)" over mere "Recognition (Advertising)." Consequently, there is a growing demand for the unique value—specifically user reviews—that traditional recruitment services fail to provide.

Comparison With Other Services

	ONE CAREER	Job Portal A	Specialized Direct Sourcing Service B
Company Reviews (User Generated)	◎	×	×
Job Postings	○ Focus	◎	×
Direct Sourcing (Scouts)	○ Focus	○	◎
Recruitment Agency (Advisor-led Introductions)	○	○	×
Career Support Events	○	◎	×
Information Session Videos	◎	○	×

Reference：Characteristics of Companies Preferred by Candidates



Pricing Model

Our pricing menus for New Graduate and Mid-career recruitment services are outlined below; a combination of both is also available. Corporate recruitment budgets are typically calculated as "Number of Hires × Unit Cost," with budgets commonly distributed across multiple vendors and products.

Service Pricing & Model Cases

	Initial Fee		Monthly Fee		Performance Fee		One-time Fee	
New Grad	All Services Platform Fee ※Paid once for the whole year	¥0.4M	Job Postings ※for 5 posts	¥0.3M	Placement Services	¥1M~ / hire	Event	¥1M~ / session
New Grad			Direct Sourcing[2]	¥0.15M (min. 4 months)			Article Offline Online	¥2M~ / article
Mid-Career	Platform Fee	¥0.6M			Job Postings Direct Sourcing Service	¥0.8M~ / role	Article	¥1M~ / article
Mid-Career					Placement Services	35% of Estimated Annual Salary[1]		

Representative Case： Combined New Graduate & Mid-Career Recruitment (Annual: ¥18.1M / yr)

New Grad

Platform Fees	¥0.4M	Job Posting	¥3M (published for 10 months)
		Direct Sourcing Service	¥1.5M (100 msg for 10 months)
		Event	¥2M (¥1M x 2 sessions)

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Mid-Career

Platform Fees	¥1.2M (1yr contract)	Job Posting Direct Sourcing	¥2M (Perf. Fee: 2 hires)
		Placement Services	¥8M (Perf Fee: 4 hires)

Reference: Budget Allocation Framework

Strategic Budget Allocation

Target Headcount × Cost per Hire

Budget Allocation

		Company A 45%	Company B 35%	Company C 20%
Sourcing	Job Posting	●	●	-
Sourcing	Event	●	●	-
Sourcing	Direct Sourcing	●	-	●
Screening	ATS	-	●	-
Screening	Assessment	-	●	-
Recruitment Consulting		●	-	-
Placement Services		●	-	-

1. Projected Annual Compensation = (Base Salary + Fixed Overtime + Allowances) × 12 + (Bonuses + Performance Pay).
2. New Grad Direct Sourcing Service usage fee: 150,000 yen per month for 100 messages sent.

ESG Data[1]

		FY2024	FY2025
CO_2 Emissions & Energy Consumption	Total CO_2 emissions (Scope 1+2) (kg-CO_2)	1,251	26,189
	Scope1 (kg-CO_2)	0	0
	Scope2 (kg-CO_2)[2]	1,251	26,189
	Energy consumption (kWh)	185,927	290,463
Employee Indicators	Number of full-time employees	245	294
	Percentage of women among full-time employees	41.2%	42.2%
	Percentage of women in leadership positions[3]	29.4%	35.4%
	Average age(years old) ※Only full-time employees	30.3	30.9
	Percentage of parental leave taken (women)	100.0%	100.0%
	Percentage of parental leave taken (men)	114.3%	75.0%
	Gender wage difference (regular workers)	77.2%	80.8%
Board of Directors	Number of directors	7	7
	Percentage of women directors	14.3%	14.3%
	Percentage of outside directors	57.1%	57.1%
	Percentage of independent directors among outside directors	100.0%	100.0%
	Number of Board of Directors meetings	15	16
	Board of Directors' meeting attendance rate	100.0%	100.0%
Audit & Supervisory Board	Directors who are members of the Audit & Supervisory Board	3	3
	Percentage of women directors who are members of the Audit & Supervisory Board	33.3%	33.3%
	Percentage of outside directors who are members of the Audit & Supervisory Board	100.0%	100.0%
	Percentage of independent directors who are members of the Audit & Supervisory Board	100.0%	100.0%
	Number of Audit & Supervisory Board Meetings	14	14
	Audit & Supervisory Board meeting attendance rate	100.0%	100.0%

1. Disclosed annually at the time of full-year financial results. Figures are calculated on a non-consolidated basis.
2. At the Tokyo Head Office, CO_2 emissions are calculated using an emission factor of zero for periods during which renewable energy electricity was utilized.
3. Percentage of women in job grades defined as leadership positions, including those in specialist roles.

Risk Information

Major risks in business, etc.	Probability	Degree of Impact	Measures to deal with risks
Legal regulations Our services are subject to personal information management obligations under the Employment Security Act, which regulates job information provision and employment placement. If new regulations are enacted or interpretations change, we may need to adjust our business structure, obtain additional permits, or face operational restrictions. Such changes could impact our business performance and financial condition.	Medium	High	To ensure compliance with legal regulations, we regularly communicate with external lawyers and other experts to stay updated on regulatory changes. These updates are shared internally through management meetings and other channels.
Information security ONE CAREER's business activities and performance may be seriously affected, or its trustworthiness may be damaged if information leaks, etc. occur due to unauthorized access to its systems from the outside by a malicious third party or improper handling of information internally, etc.	Medium	High	Regarding the management and storage of various types of information, including personal information of users, ONE CAREER is continuously making every possible effort to ensure information security, such as setting up regulations, educating business workers, having executives and employees submit pledges, managing and supervising subcontract companies, and other measures.
Technological Innovation (Including AI) In the fast-evolving internet industry, lagging in technology adoption directly undermines competitiveness. Fluctuations in user traffic due to search engine algorithm updates, as well as risks from Generative AI—including misinformation, copyright/privacy issues, and tightening regulations—could materially impact our business performance and financial standing.	Medium	High	We prioritize securing specialized talent and enhancing our technical foundation through continuous training. To mitigate risks, we proactively monitor search engine trends to maintain visibility. Furthermore, while expanding high-utility AI services like "ES Tatsujin," we are establishing robust operational frameworks to manage AI-specific risks and ensure regulatory compliance.
System Failures While ONE CAREER's services are provided via the Internet, there is a possibility of occurrence of such events as large-scale program failures, natural disasters, accidents, unauthorized access, and other system failures and network disconnections. If system failures occur and damage the provision of services, ONE CAREER's operating results and financial position may be affected.	Low	High	ONE CAREER is working to prevent and avoid the occurrence of system failures in advance by conducting regular backups, monitoring operation status, and establishing and updating system operation and renewal procedures.
Economic fluctuations and employment situation Characteristically, the recruitment DX support service operated by ONE CAREER is prone to being affected by the trends of economic fluctuations, employment situations, etc. The performance of ONE CAREER may be affected if corporate demand for recruiting human resources declines due to any factors or if changes in economic conditions lead to a decrease in demand for its services or a lowered profitability, etc.	Medium	Medium	ONE CAREER diversifies risks by providing services in a wide range of recruitment areas and constructing a revenue structure that is less susceptible to environmental changes through the expansion of its customer base.
Securing and developing human resources Securing, developing, and retaining excellent human resources is an important management issue for ONE CAREER's businesses to grow continuously. ONE CAREER's business development and performance may be affected if recruitment of necessary human resources does not progress as expected, if the officers and employees that have been hired and developed do not contribute to its business, or if the trained executives and employees retire.	Medium	Medium	ONE CAREER secures enough recruitment budgets to acquire necessary human resources, endeavors to secure and develop excellent human resources who will lead its future through conducting training for new employees, and works to improve the retention rate by encouraging communications among officers and employees through in-house training sessions and recreation activities, etc.

1. For more information on other risks, please refer to the "Business and Other Risks" section of the Annual Securities Report.