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Consolidated Financial Results for the Three Months Ended June 30, 2025 [Japanese GAAP]

August 14, 2025

Company name: RareJob, Inc.
 Stock exchange listing: Tokyo
 Code number: 6096
 URL: <https://www.rarejob.co.jp>
 Representative: Gaku Nakamura, CEO
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2025 (April 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		EBITDA ※		Operating income		Ordinary income		Net income attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2025	2,352	(5.7)	85	(48.8)	11	(87.4)	12	(87.1)	(16)	-
June 30, 2024	2,495	(5.2)	167	(46.5)	87	(55.5)	93	(52.1)	56	(78.7)

*EBITDA : Operating income + Depreciation and amortization + Amortization of goodwill

(Note) Comprehensive income: Three months ended June 30, 2025: ¥ (31) million [-%]
 Three months ended June 30, 2024: ¥ 63 million [(79.9) %]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2025	(1.69)	-
June 30, 2024	5.99	-

(Note) Diluted quarterly net income per share is not presented because there are no potential shares with a dilutive effect.

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
June 30, 2025	5,874	1,852	31.5
March 31, 2025	5,891	1,931	32.8

(Reference) Equity: As of June 30, 2025: ¥ 1,852 million
 As of March 31, 2025: ¥ 1,931 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	5.00	5.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		0.00	-	8.00	8.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026(April 1, 2025 to March 31, 2026)

(% indicates changes from the previous corresponding period.)

	Net sales		EBITDA		Operating income		Ordinary income		Net income attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	9,800	0.9	750	0.1	450	1.8	440	3.7	310	15.3	32.64

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

1) Changes in accounting policies due to revisions to accounting standards and other regulations: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(4) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

June 30, 2025: 9,845,600 shares

March 31, 2025: 9,845,600 shares

2) Number of treasury shares at the end of the period:

June 30, 2025: 348,325 shares

March 31, 2025: 342,296 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2025: 9,497,275 shares

Three months ended June 30, 2024: 9,453,442 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Explanation about the proper use of earnings forecasts, and other special notes:

The forward-looking statements, including results forecasts, contained in this document are based on information the Company has obtained as of today and certain assumptions the Company considers reasonable.

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	2,552,993	2,528,968
Accounts receivable - trade	669,183	758,036
Prepaid expenses	111,585	145,062
Derivatives	476	-
Other	110,229	93,578
Total current assets	3,444,468	3,525,645
Non-current assets		
Property, plant and equipment		
Buildings	95,584	95,471
Accumulated depreciation	(51,126)	(52,784)
Buildings, net	44,458	42,687
Tools, furniture and fixtures	204,342	193,419
Accumulated depreciation	(157,623)	(152,688)
Tools, furniture and fixtures, net	46,718	40,731
Vehicles	24,987	24,811
Accumulated depreciation	(21,951)	(22,339)
Vehicles, net	3,036	2,471
Right-of use assets	25,979	24,755
Accumulated depreciation	(14,861)	(16,587)
Right-of-use assets, net	11,117	8,168
Total property, plant and equipment	105,331	94,058
Intangible assets		
Trademark right	1,832	1,772
Software	314,278	289,031
Software in progress	4,518	-
Goodwill	895,306	874,028
Customer-related intangible assets	851,919	842,659
Total intangible assets	2,067,856	2,007,491
Investments and other assets		
Investment securities	2,524	2,486
Leasehold deposits	117,018	114,517
Deferred tax assets	142,482	121,597
Other	11,778	8,579
Total investments and other assets	273,803	247,180
Total non-current assets	2,446,991	2,348,730
Total assets	5,891,460	5,874,375

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Liabilities		
Current liabilities		
Current portion of long-term borrowings	931,368	931,368
Lease liabilities	10,815	8,864
Accounts payable - other	248,075	185,662
Accrued expenses	436,927	611,270
Income taxes payable	138,114	13,536
Accrued consumption taxes	102,076	167,038
Advances received	407,327	546,546
Deposits received	29,449	56,736
Provision for bonuses	100,998	40,238
Derivative liabilities	2,433	12,859
Other	32,523	23,145
Total current liabilities	2,440,109	2,597,266
Non-current liabilities		
Long-term borrowings	1,157,128	1,074,286
Retirement benefit liability	56,787	56,611
Lease liabilities	1,078	-
Asset retirement obligations	4,265	4,272
Deferred tax liabilities	299,899	288,695
Other	437	416
Total non-current liabilities	1,519,596	1,424,281
Total liabilities	3,959,705	4,021,548
Net assets		
Shareholders' equity		
Share capital	657,207	657,207
Capital surplus	621,680	621,680
Retained earnings	846,064	782,466
Treasury shares	(227,196)	(227,196)
Total shareholders' equity	1,897,755	1,834,157
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	236	213
Deferred gains or losses on hedges	(1,236)	(8,778)
Foreign currency translation adjustment	40,721	32,607
Remeasurements of defined benefit plans	(5,729)	(5,376)
Total accumulated other comprehensive income	33,991	18,666
Non-controlling interests	7	3
Total net assets	1,931,754	1,852,827
Total liabilities and net assets	5,891,460	5,874,375

Quarterly Consolidated Statements of Income and Comprehensive Income
Quarterly Consolidated Statement of Income
For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	2,495,176	2,352,248
Cost of sales	1,450,628	1,440,270
Gross income	1,044,548	911,977
Selling, general and administrative expenses	957,021	900,932
Operating income	87,527	11,045
Non-operating income		
Interest income	1,163	31
Foreign exchange gains	5,762	-
Commission income	3,209	6,288
Subsidy income	800	-
Other	263	773
Total non-operating income	11,199	7,093
Non-operating expenses		
Interest expenses	3,460	5,931
Foreign exchange losses	-	114
Penalty payments	2,000	-
Other	51	56
Total non-operating expenses	5,511	6,102
Ordinary income	93,214	12,037
Extraordinary income		
Gain on reversal of share acquisition rights	21,807	-
Total extraordinary income	21,807	-
Extraordinary losses		
Loss on retirement of non-current assets	3,031	-
Total extraordinary losses	3,031	-
Net income before income taxes	111,990	12,037
Income taxes - current	41,068	16,763
Income taxes - deferred	14,301	11,355
Total income taxes	55,370	28,118
Net income (loss)	56,620	(16,081)
Net income (loss) attributable to non-controlling interests	(0)	(0)
Net income (loss) attributable to owners of parent	56,621	(16,081)

Quarterly Consolidated Statement of Comprehensive Income
For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net income (loss)	56,620	(16,081)
Other comprehensive income		
Valuation difference on available-for-sale securities	33	(23)
Deferred gains or losses on hedges	(1,411)	(7,541)
Foreign currency translation adjustment	8,042	(8,113)
Remeasurements of defined benefit plans, net of tax	495	353
Total other comprehensive income	7,160	(15,325)
Comprehensive income	63,780	(31,406)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	63,781	(31,406)
Comprehensive income attributable to non-controlling interests	(0)	(0)