



Labor force solution company

FY'26/2 Q1 Financial Results

dip Corporation

Prime Market of the Tokyo Stock Exchange (Code: 2379)

July 15, 2025



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Toward Enhancing Corporate Value

1. Deployment of “Spot Baitoru”, a Spot Part-time Job Service
2. Business Strategy for dip in the AI Era
3. Evolution of Sales Organization
4. Development of Human Capital

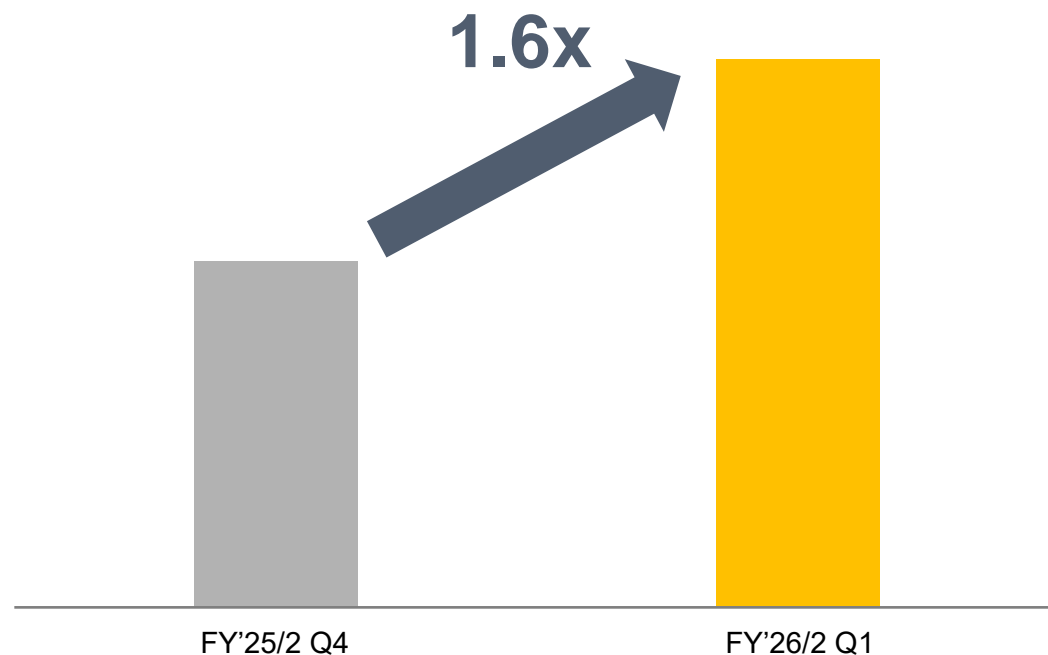
Expand number of postings and increase worker count

Promote sales in combination with Baitoru

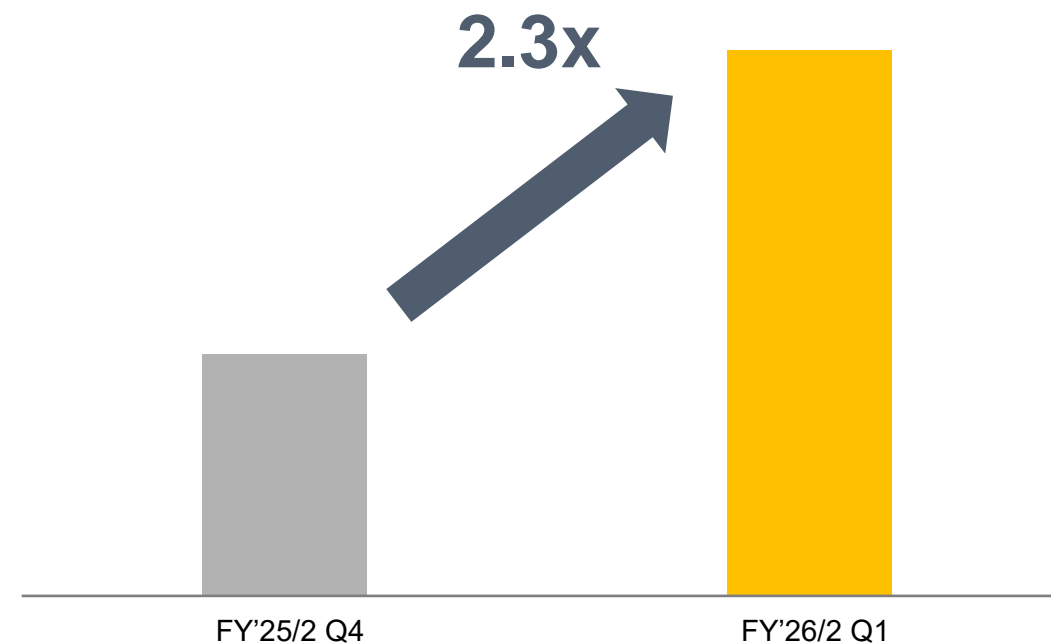
(Companies that have signed up for Baitoru can use Spot Baitoru for free*)

By making use of the high drawing power of Spot Baitoru, the recruitment capabilities of client companies will be increased and sales at Baitoru will expand

■ Number of job postings



■ Number of workers



* The service usage fee paid by the client company is equivalent to 30% of the salary paid to the worker. To facilitate payment of the Good Job Bonus, this fee is broken into two parts; the basic usage fee (20%) plus the Good Job fee for improving worker conditions (10%). At this time, the basic usage fee (20%) is waived for clients who also sign up to use our flagship Baitoru service. Clients using only the Spot Baitoru service will pay the full-service usage fee (30%).

1. Deployment of “Spot Baitoru”, a Spot Part-time Job Service ②

Launch large-scale hybrid promotion*1

The first*2 in Japan to offer the unique “Good Job Bonus” feature,
which aims to improve the terms and conditions of part-time workers

*1 Optimize utilization of various channels such as digital advertising (SNS, web, SEO, etc.) and mass advertising (TV commercials, transportation advertising)

*2 Based on our own research

- CM brand icon experiences on Spot Baitoru.
The video has reached 4.55 million views in 4 days.*3



- Deploy transportation advertising at hub stations
(Shinjuku, Shibuya, Shin-Yokohama)



▲ Large board advertisement inside the ticket gate at JR Shin-Yokohama Station



▲ Signage advertisement at Shinjuku Station on the Keio New Line

*3 Total number of views compiled from 9:00 a.m. on July 14 on the official Baitoru YouTube channel, YouTube Shorts, and official Baitoru TikTok account

Good Job Bonus (Patent pending)

At the end of the shift the company evaluates the worker's performance.
If a worker achieves a “Good” rating, they will receive a bonus in addition to their hourly wage. Companies can secure superior workers and improve repeat rates.

<Good Job bonus payment example: 5 hours worked at 1,400 yen per hour>

*Payroll processing services
Salary (7,000 yen)
+ Good Job Bonus (700 yen)
Total : 7,700 yen

Salary (7,000 yen) +
Basic usage fee (20%) +
Good Job fee (10%)*4
Total : 9,100 yen



*4 Good Job fee is paid by companies that support improvements in the treatment of fixed-term employees

1. Deployment of “Spot Baitoru”, a Spot Part-time Job Service ③

At major spot work agencies, **situations have arisen where the company posting the job unilaterally cancels the employment immediately before the start of work, yet do not pay the equivalent of the wages** based on the view that “an employment contract has not been established.” In July 2025, the Ministry of Health, Labour and Welfare issued guidance clearly stating that **in job matching on a first-come, first-served basis, an employment contract is established at the time of application by the job seeker, and the company posting the job must pay the full salary**. In addition, the Ministry called on intermediary businesses to assist in the establishment of an appropriate labor management system.

dip had already proactively fulfilled compliance by April 2025.

In June, we published an advertisement expressing our ongoing commitment to providing user-first services.

(Note) According to Article 115 of the Labor Standards Act, the statute of limitations for wage claims, including severance pay, is generally three years.

■A newspaper advertisement reflecting our corporate stance* (Published in June 19, 2025)

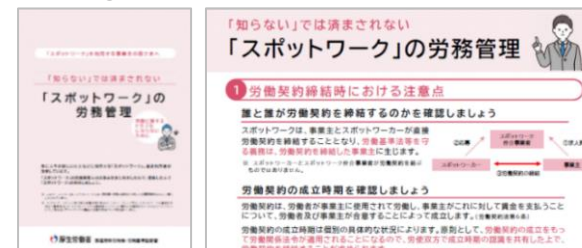


■Our response (April 10, 2025 onwards)

- The Company will bill the employer for 100% of the salary equivalent of the scheduled work hours and pay it to the user.
- The Company will pay the equivalent amount of salary to our users who have lost the opportunity to work for the same reason in the past.

Press release URL : <https://pdf.irpocket.com/C2379/KHnJ/NPGa/vvtj.pdf>

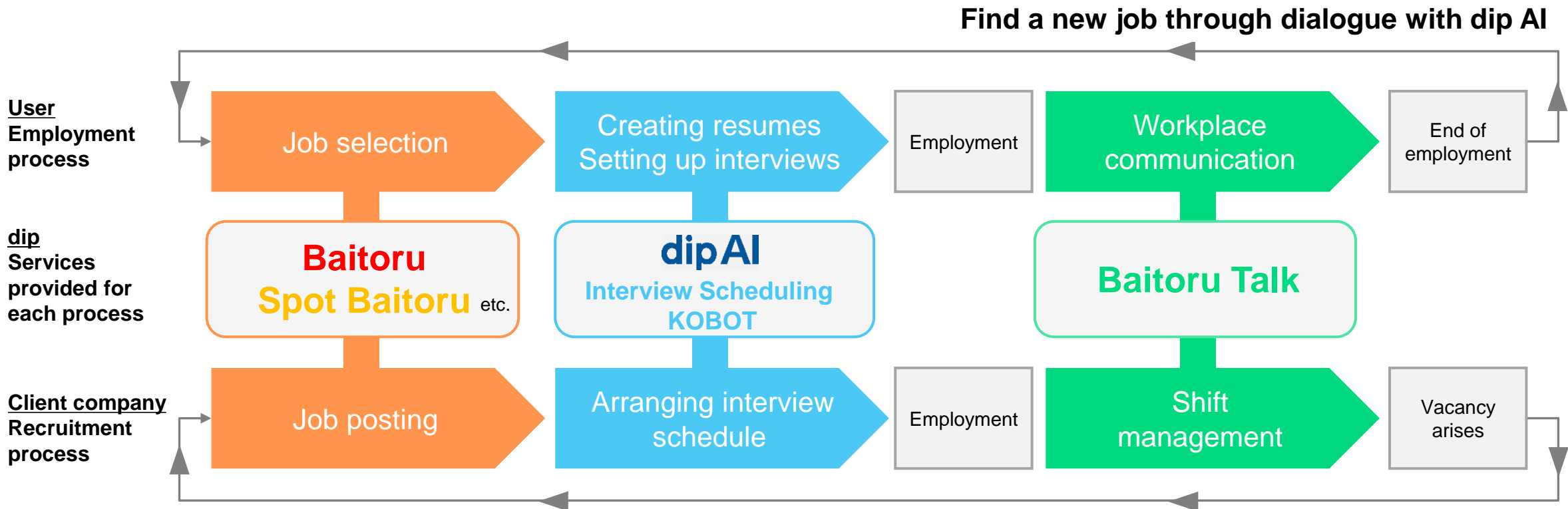
■Ministry of Health, Labour and Welfare “Labor Management for Spot Work” (July 4, 2025)



* Details are provided separately in Appendix page 52.

In May 2024, we launched “dip AI,” Japan's first job search service utilizing generative AI.
Through continuous improvements in accuracy and functionality,
we are able to provide solutions tailored to employment and recruitment workflows.
By maintaining connections with users and client companies,
we consolidate the data that allows us to develop a unique AI platform.

Released resume creation feature utilizing generative AI (in June 2025)

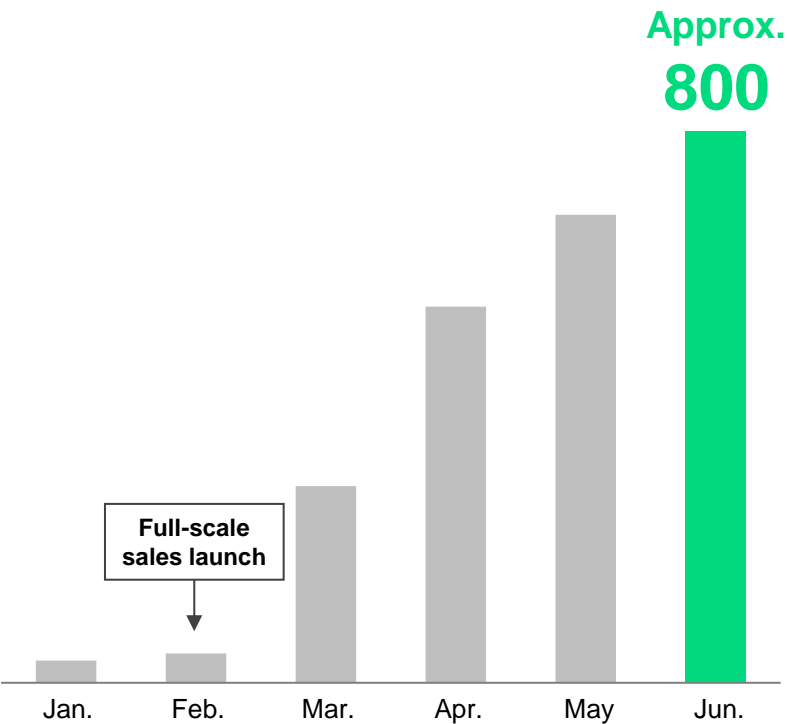


The number of companies using “Baitoru Talk*1” is growing rapidly. Aiming for 2 million users

Spot job posting feature to be added in September.
Connect with spot hiring needs

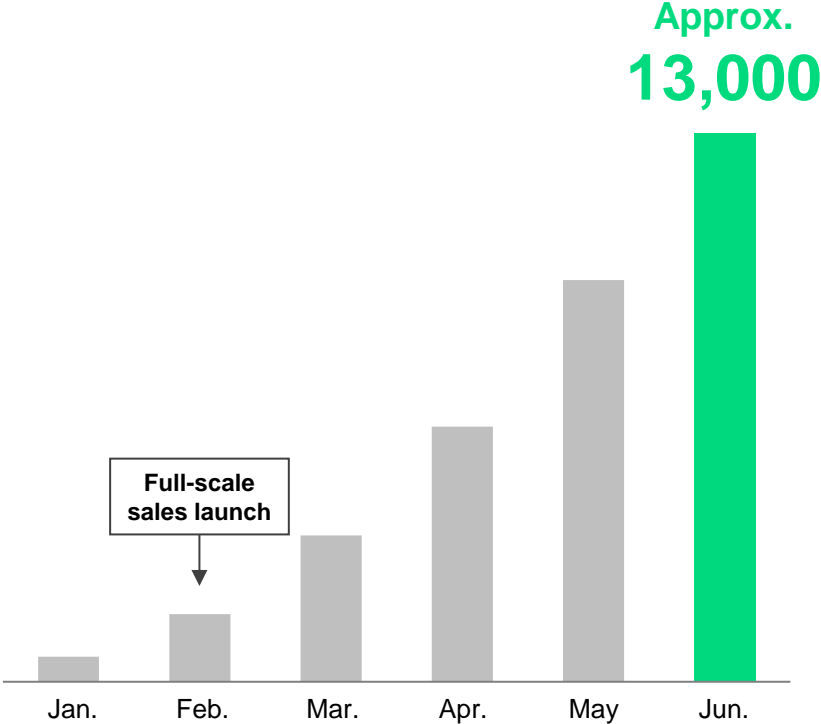
■Number of contracted companies

(Unit : Companies)



■Number of users

(Unit : people)



■Introduction Examples of Companies*2



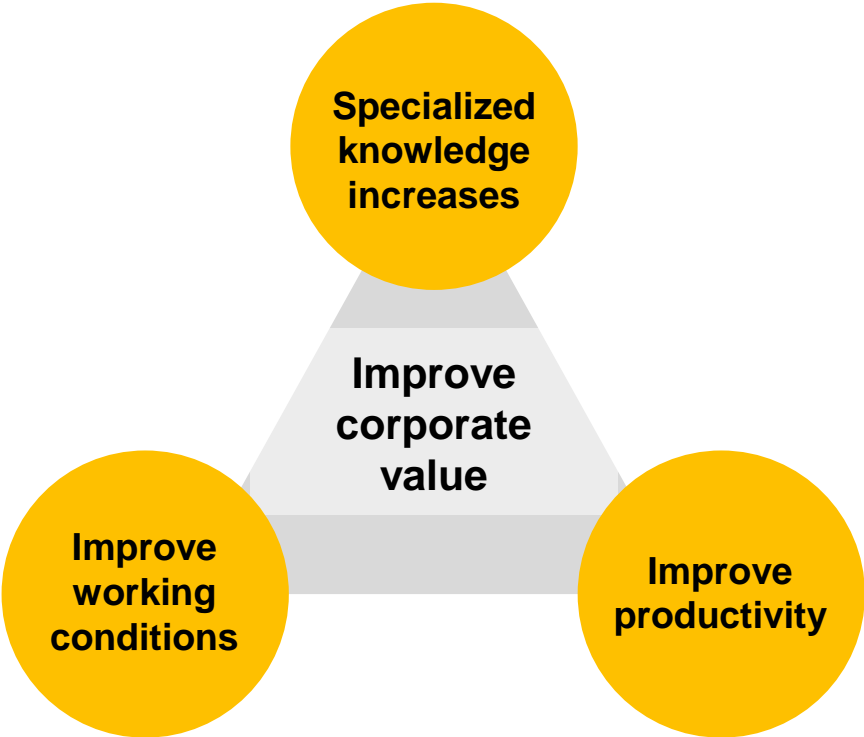
*2 Including companies conducting test implementations

*1 A communication app for part-time employees and store managers, equipped with features such as collecting preferred shift availability and coordinating shift swaps.
(Details are provided separately in Appendix page 56)

Change to Solution Organization effective June 1

Sales representatives feel a greater sense of personal growth.
Client companies have high expectations for expanded value

- By improving the expertise of our sales staff, we aim to increase the value we provide to our corporate clients and significantly improve productivity. Improving employee retention through a sense of contribution and increased self-efficacy
- Our sales staff, who have expert knowledge of the issues facing our corporate clients, will implement the most appropriate proposal from among all of dip services



	Sales Divisions			
	Food and beverage	Logistics	Medical Nursing Care Welfare	...
Media Services				
DX Services				
Placement Services				

<Employee comments>

- There is much to learn every day, but I feel that it will lead to growth, and I would like to build my career in this system.
- When I told customers that I specialize in the construction industry, many of them asked me to provide information on market conditions, which made me feel that they had gained trust in me.
- When customers learn that I specialize in the food and beverage industry, they sometimes tell me about issues that are troubling the industry as a whole. By becoming a sales representative specializing in the industry, I feel that the nature of the consultations I receive from customers has changed.
- I find fulfillment in leveraging my experience at my previous staffing agency to propose fundamental solutions as a sales representative specializing in the staffing industry.
- At dip, we have traditionally focused on providing staffing solutions to address challenges in the medical and nursing care industries. However, I am excited about the opportunity to offer a variety of approaches, including job advertising, to help our customers solve their problems.

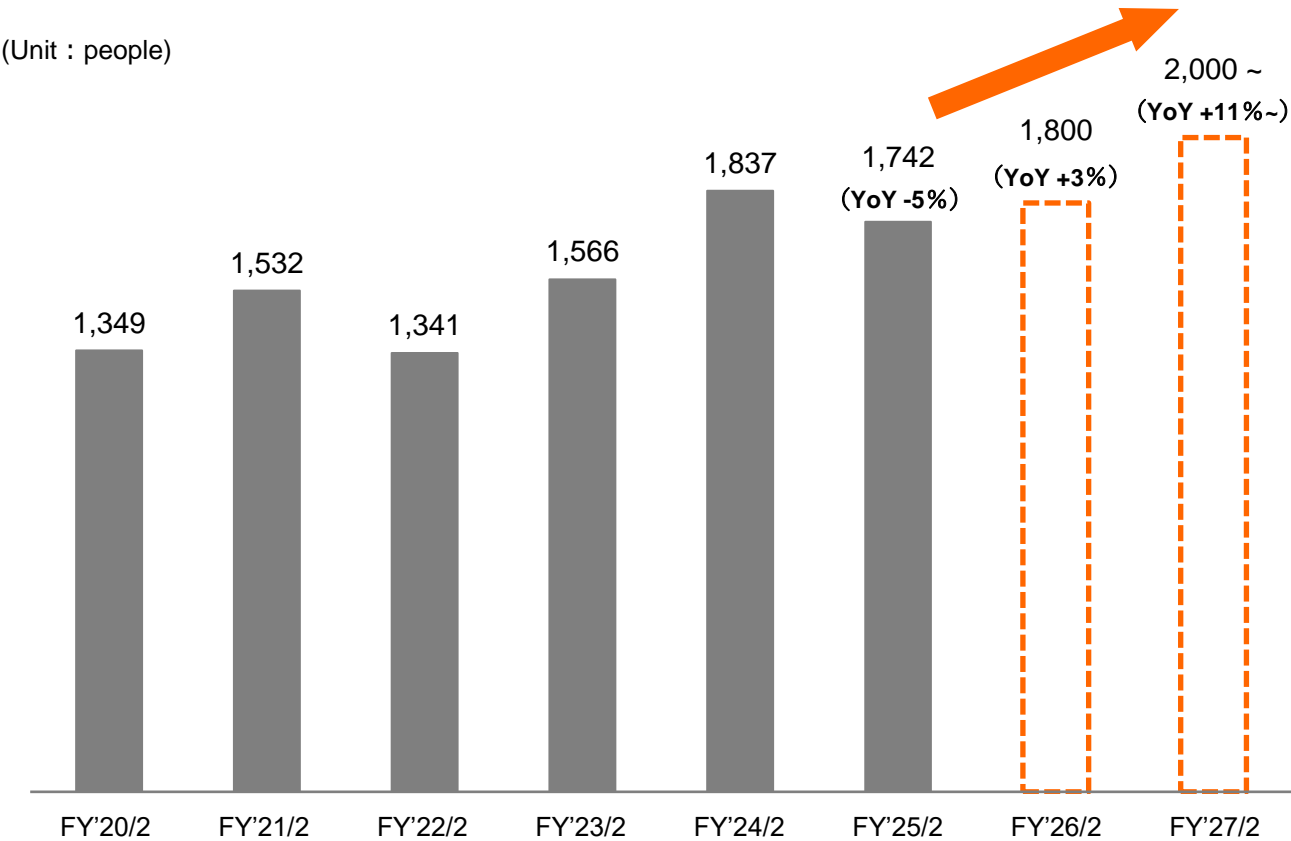
<Customer feedback>

- Until now, I refrained from discussing topics specific to the logistics industry because I thought it would be difficult for others to understand, but from now on, I would like to consult with you as a professional in the industry.
- I was able to hear about actual cases where problems were solved in the industry, so I find it very reliable.
- After the organizational changes, I immediately received proposals from the sales team regarding industry challenges, and I feel that they are seriously committed to this change.
- By consulting with sales representatives who have an expanded knowledge of the industry, I am hopeful that this will broaden the scope of proposals based on case studies from other companies in the same industry.
- We expect to receive timely information about competitors.
- By dealing with a specialist in the industry, I expect to be able to consult on issues other than recruitment.

Aim to increase sales staff by 10% or more in the medium term

The hiring of 100 mid-career recruits for this term is progressing as planned.
In the second half of the year, we expect to exceed last year's number of personnel.

■ Number of sales personnel



Note) Number of sales personnel (including full-time employees, contract employees and part-time employees) at the end of each fiscal year

AI-driven business transformation is progressing smoothly

Aiming for further improvements in productivity

(Reprint) KPI targets for the FY'26/2

▶ Number of sales presentations	104 %
▶ Order success rate	104 %
▶ Unit price per order	104 %

(Note) Year-on-year comparison during the busy season

■ Main initiatives

▶ Streamline the creation of business meeting minutes

AI generated **meeting minutes** are automatically linked to CRM, **eliminating the need for sales staff to manually enter information** which contributes to reduced administrative work time and increased productivity.

A function that allows AI to analyze meeting minutes and suggest ways to improve on business negotiations is planned for future implementation.

▶ Centralize multiple tools used by sales staff

(To be released this fiscal year)

Previously, multiple tools were used in a series of sales processes, such as recording telemarketing calls and preparing proposal materials, but **these have been consolidated into a single tool.**

Customer information registered in each tool is centralized, streamlining customer information management by sales representatives.



02

FY'26/2 Q1 Financial Results

Sales growth accelerated compared to the previous quarter.
Sales and profits progressed as planned at the beginning of the period

Excluding the 1.05 billion yen* investment in Spot Baitoru,
the profit growth rate for existing businesses is +10%

* In addition to advertising investment, the amount of impact on the P/L in the Q1 related to human resources and development investment, etc.

(Unit : Million Yen)

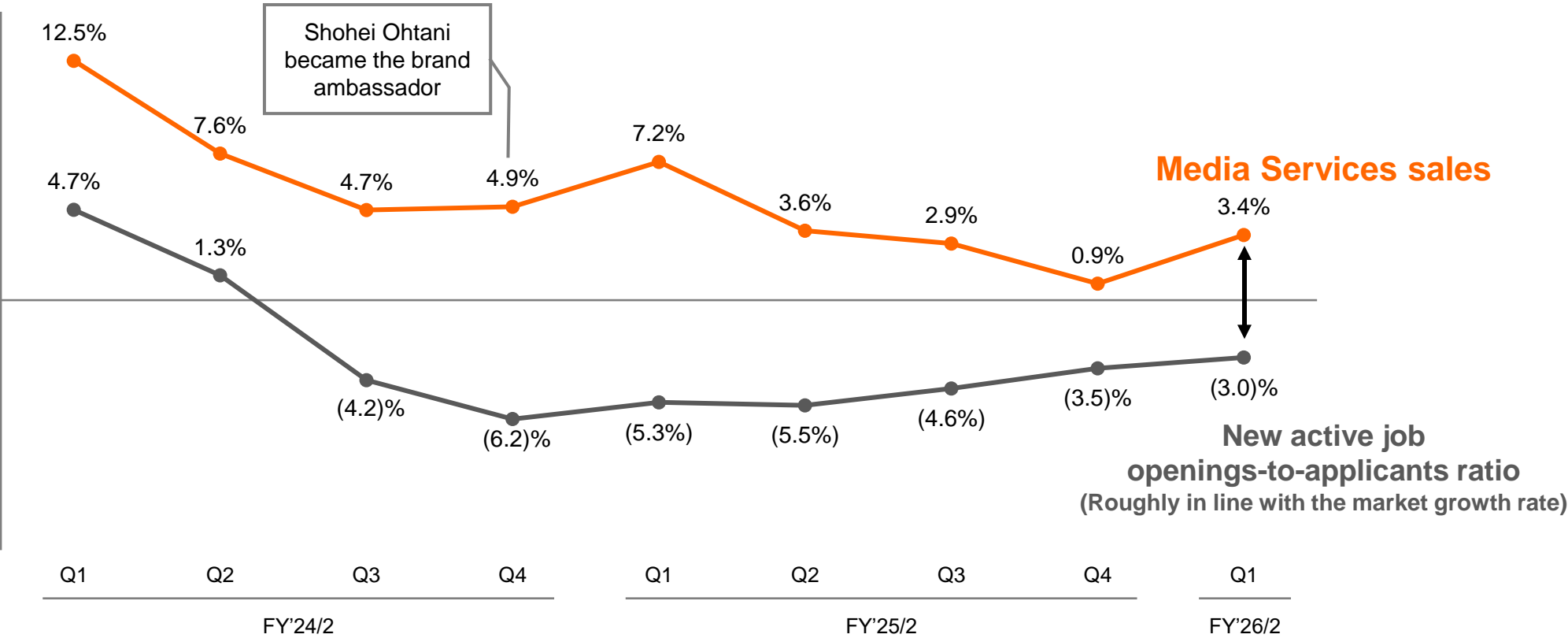
		FY'25/2 Q1 Results	FY'26/2 Q1 Results	YoY
Entire Company	Sales	15,279	15,786	+3.3%
	Operating income	4,023	3,377	(16.1)%
	Ordinary income	3,997	3,329	(16.7)%
	Net income attributable to owners of parent	2,804	2,294	(18.2)%
Personnel Recruiting Services Business	Sales	13,572	13,995	+3.1%
	Segment Profit	5,714	4,991	(12.7)%
DX Business	Sales	1,707	1,791	+4.9%
	Segment Profit	763	1,078	+41.3%

The gap between media sales growth and market growth is widening,
accelerating market share gains

The market is showing a recovery trend, particularly in light work, logistics, and service* sectors

*Applicable industries include traffic security, cleaning of commercial facilities and hotels, and leisure-related services.

Media Services sales YoY vs New active job openings-to-applicants ratio YoY

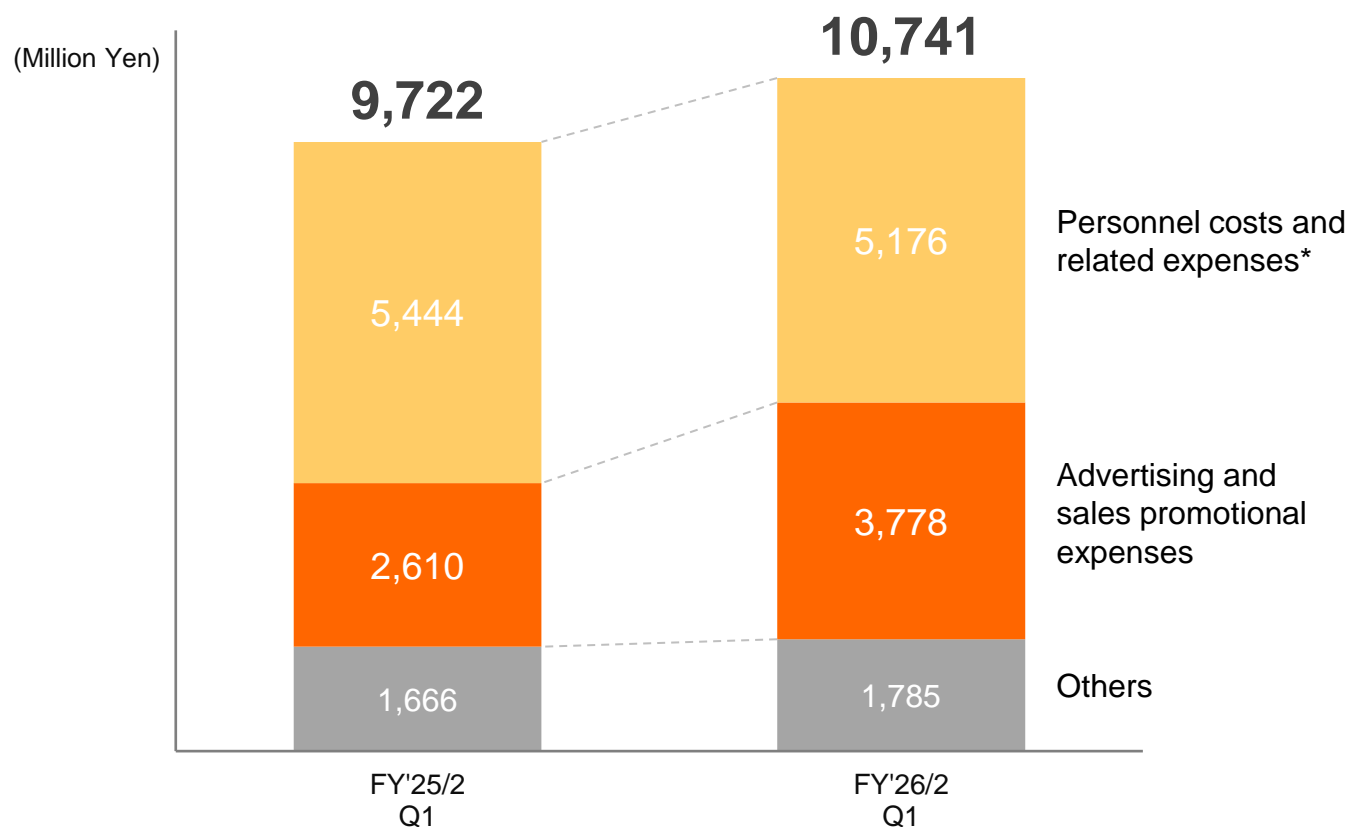


Source
New active job openings-to-applicants ratio: The Ministry of Health, Labor and Welfare's "General Employment Placement Report (Job Security Service Statistics)".

Strengthening investment in advertising for Spot Baitoru.
Advertising and sales promotion expenses ratio increased YoY (+6.8% pt)

The improvement in sales productivity has resulted in a decrease in the labor cost ratio (-2.8 % pt)

■ Breakdown in SG&A



【Personnel costs and related expenses】
Decrease due to year-on-year decline
in number of employees

【Advertising and sales promotional expenses】
In addition to existing services, we have boosted
advertising investment in Spot Baitoru

【Others】
Increase in rent due to expansion of head office

* Personnel costs and related expenses include salaries and welfare benefits as well as recruitment related expenses and educational expenses.



03

Full-Year Earnings Forecast for the FY'26/2

1. FY'26/2 Full-year Forecasts
2. Outlook for Revenue and Profit for the FY'27/2

No change in the forecast for this fiscal year

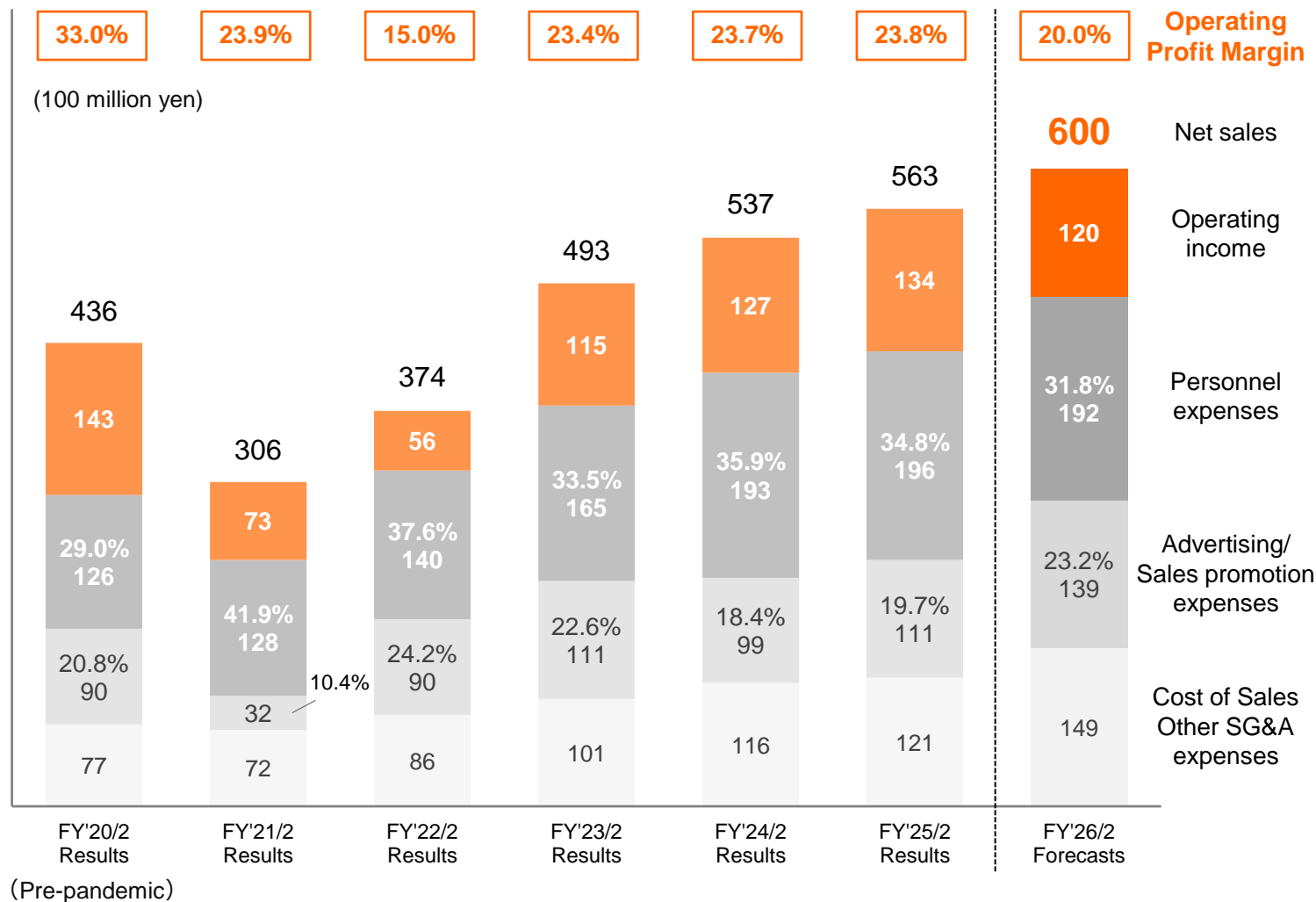
(Unit : Million Yen)

		FY'25/2 Results	FY'26/2 Forecast	YoY
Entire Company	Sales	56,386	60,000	+ 6.4%
	Operating income	13,405	12,000	(10.5)%
	Ordinary income	13,257	11,900	(10.2)%
	Net income attributable to owners of parent	8,951	8,000	(10.6)%
Personnel Recruiting Services Business	Sales	49,662	52,600	+ 5.9%
	Segment Profit	18,379	17,100	(7.0)%
DX Business	Sales	6,723	7,400	+ 10.1%
	Segment Profit	3,391	4,200	+ 23.9%

Assumptions

The market for part-time and temporary job advertisements is expected to continue its gradual recovery from the previous year

1. FY'26/2 Full-year Forecasts ② Breakdown of Costs (Reprint)



Cost approach

【Personnel expenses】

Personnel numbers are expected to increase year-on-year in the second half of the year. However, as the average number of personnel for the full year is expected to be below the previous year's level, personnel expenses are expected to decrease year-on-year.

【Advertising / Sales promotion expenses】

Accelerate investment in Spot Baitoru.

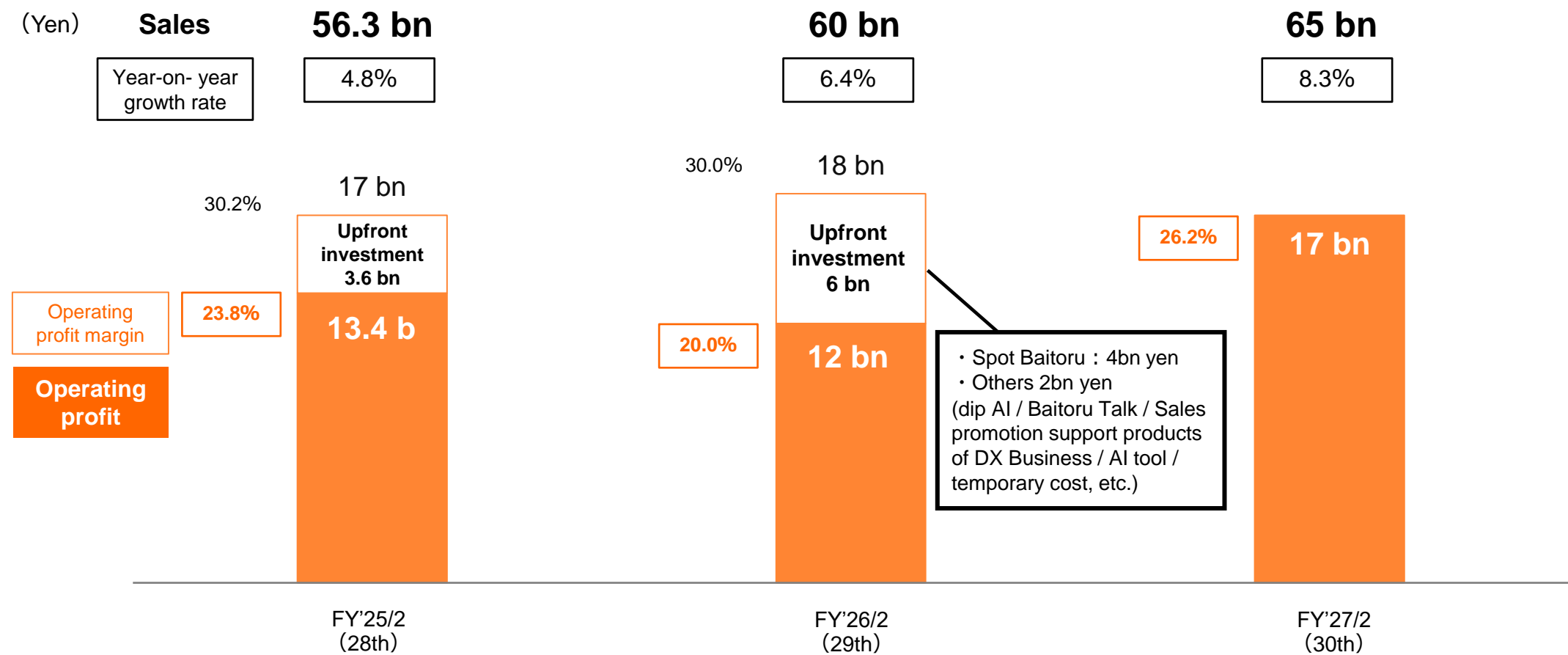
【Cost of sales and other SG&A expenses】

Increased system-related costs for Spot Baitoru / dip AI / Baitoru Talk, and costs associated with office consolidation for the solution sales structure.

Note : Figures for periods prior to FY'22/2 are estimates based on the revenue recognition standard.

Aiming for sales growth of 6% this fiscal year and 8% next fiscal year
through monetization of upfront investments

Next fiscal year, we expect operating income to increase significantly to over 17 billion yen



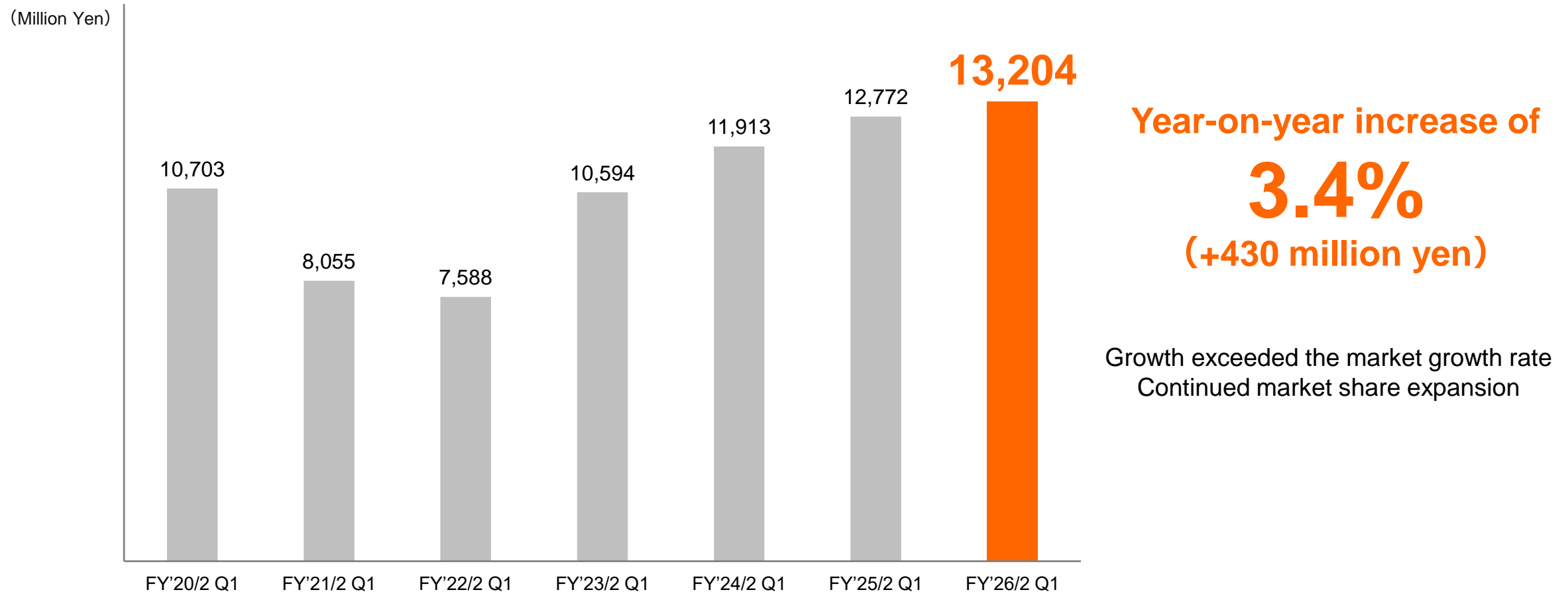


Progress in the Personnel Recruiting Services Business

1. FY'26/2 Q1 Results
2. FY'26/2 Business Plan

■ Media Services* sales trends

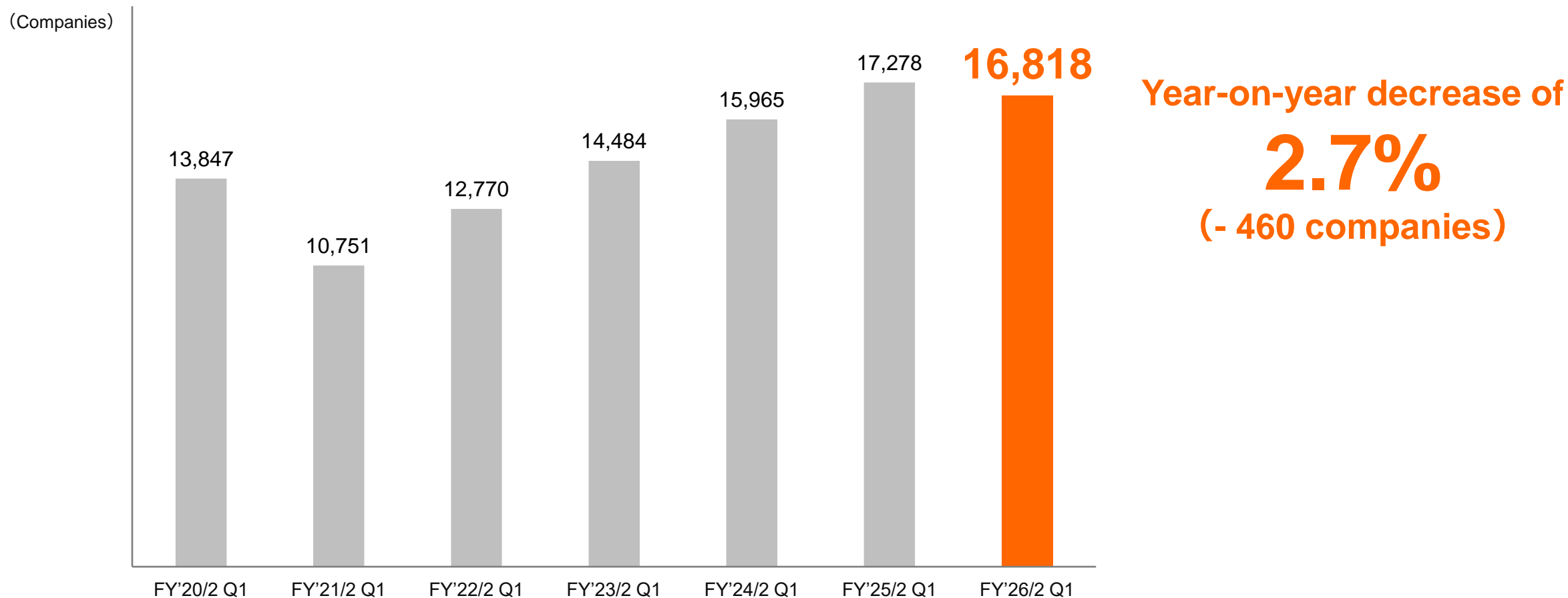
*Media Services: Baitoru, Baitoru NEXT, Baitoru PRO, Hatarako.net



Note : Figures for periods prior to FY'22/2 are estimates based on the revenue recognition standard.

The number of contracted companies decreased year-on-year

■ Media Services number of contracted companies (Unique*)

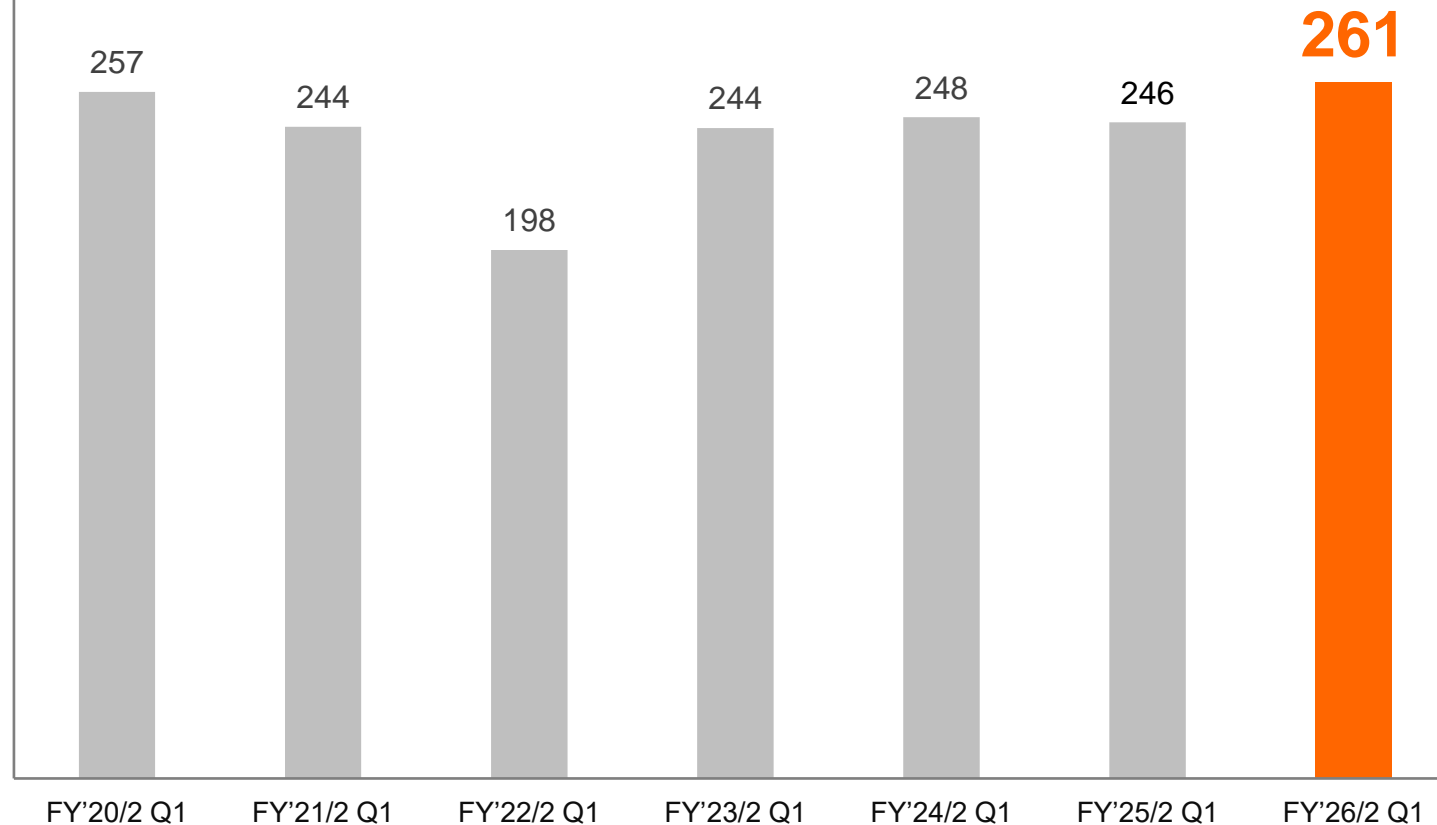


* Companies subscribing to multiple media (Baitoru, Baitoru NEXT, Baitoru Pro and Hatarako.net) are counted only once

Market share is expanding, mainly among major client companies and human resources companies, leading to an increase in unit prices

■ Media Services contract unit price trends (Unique*)

(Thousand yen)



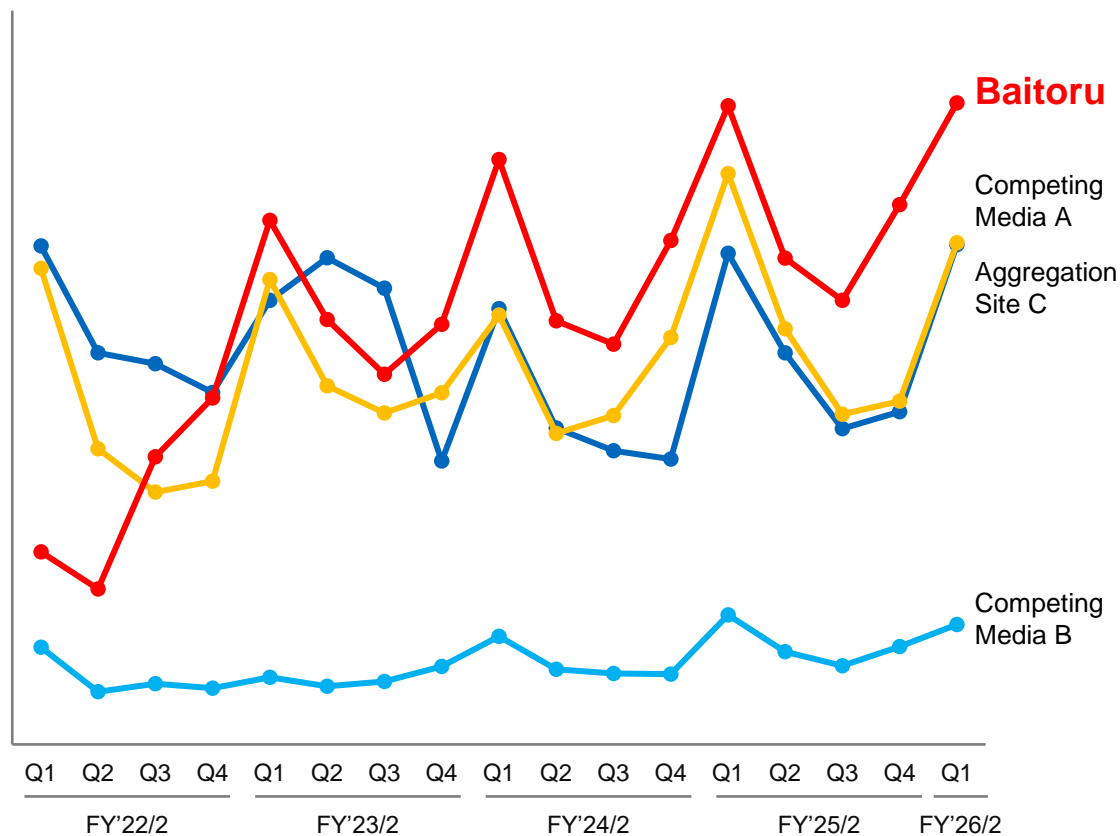
Year-on-year increase of
6.1%
(+15,000 yen)

* Companies subscribing to multiple media (Baitoru, Baitoru NEXT, Baitoru Pro and Hatarako.net) are counted only once

Continued to be "No. 1" in number of app downloads

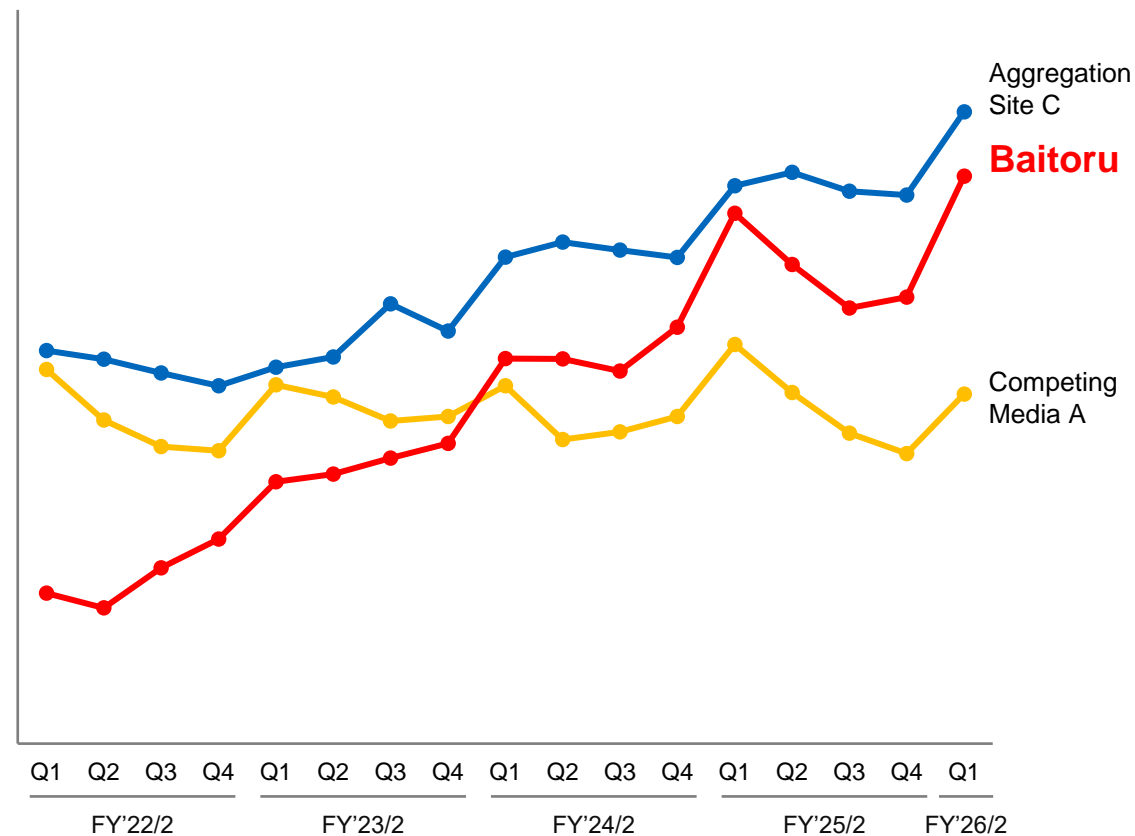
MAU is steadily increasing. Aiming for early achievement of "No.1" status

■ Number of app downloads



Note: Created by the Company based on the number of app downloads extracted from the data.ai.

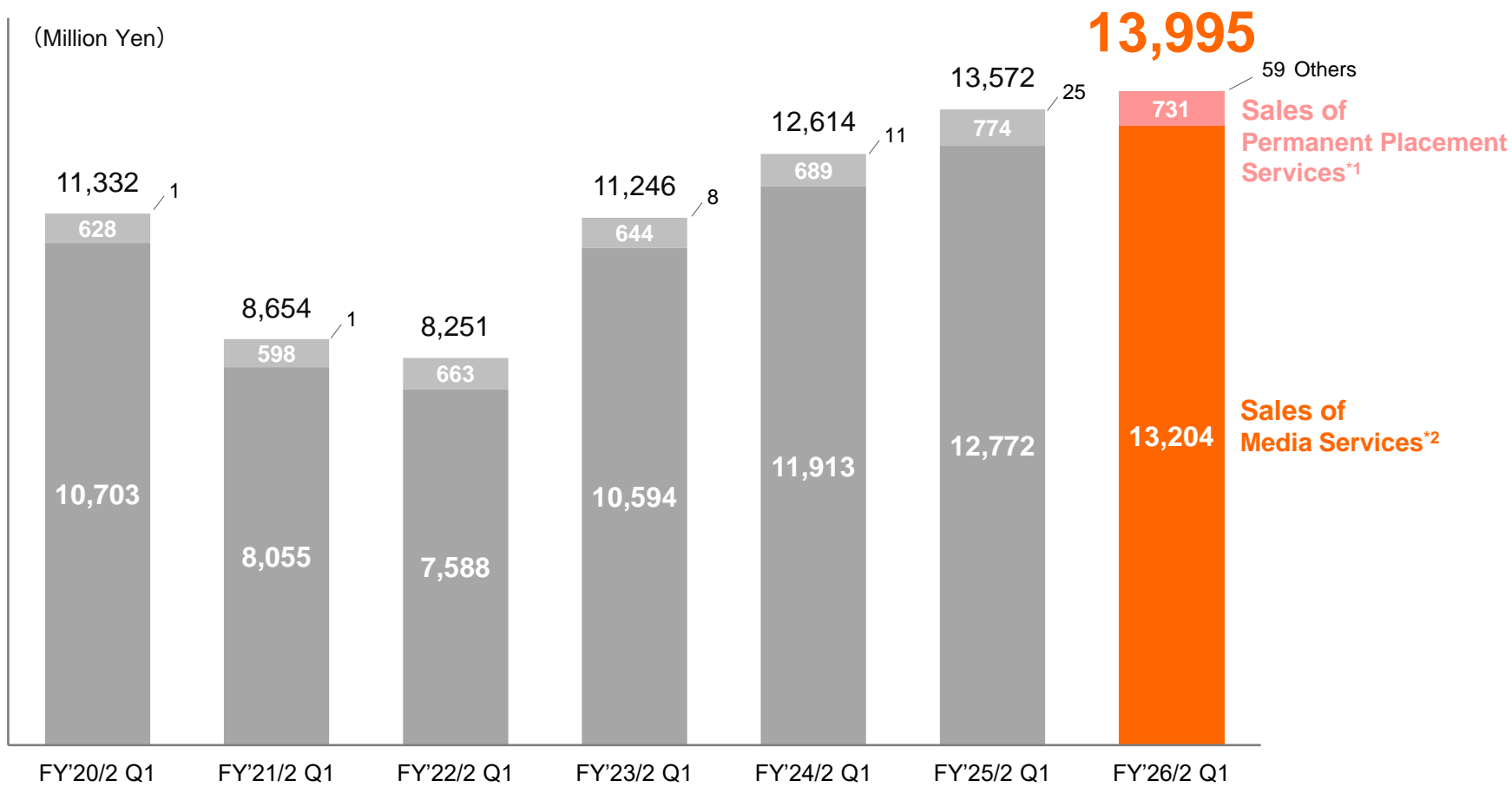
■ Trends in MAU*



Note: Created by the Company based on the number of app users extracted from the data.ai.
* Monthly Active Users

■ Personnel Recruiting Services Business sales trends

*1 Permanent Placement Services : Nurse de Hatarako, Nursing Care de Hatarako
*2 Media Services: Baitoru, Baitoru NEXT, Baitoru PRO, Hatarako.net



Year-on-year
increase of
3.1%
(+ 420 million yen)

Note : Figures for periods prior to FY'22/2 are estimates based on the revenue recognition standard.

2. FY'26/2 Business Plan ① Progress in Q1 and Topics for Q2

Strategy for the current fiscal year

Progress in Q1 and Topics for Q2

1

Sell existing media in conjunction with Spot Baitoru and DX products.
Increase recruitment numbers to promote an increase in the number of client companies and in the unit price per customer

Maximize the number of users hired by providing shift work via Spot Baitoru and recruitment support using DX products. We aim to increase our share of major client companies, expand the number of small and medium-sized companies and increase unit prices.

(Progress in Q1)

- The number of job postings and workers on Spot Baitoru is steadily increasing.

(Topics for Q2)

- Continue promoting bundled sales with Baitoru.

2

Improve productivity by evolving into a Solution Organization

Converted to an industry focused sales organization from a regional focus. Sales staff with industry expertise provide the best possible proposals from all of dip's services in response to the issues faced by client companies. Increase the value provided to client companies, improve take of clients' recruiting budget (wallet share), and significantly increase productivity.

(Progress in Q1)

- Launched the Solution Organization in June.

(Topics for Q2)

- Ongoing handover of assigned client companies.

3

Expand the sales base through reinforcement of new graduate and mid-career hiring and build a high-productivity sales organization through the use of AI

We plan to hire 100 mid-career employees as immediate contributors, and active recruitment of new graduate sales in 2026 is planned. We will prevent staff turnover by building a detailed training system and revisiting the compensation system. Further utilize AI to improve the order rate and increase the amount of activity.

(Progress in Q1)

- Mid-career recruitment (100 hires) on track.
- Promoting operational reforms through the use of AI.

(Topics for Q2)

- Continued focus on enhancing mid-career recruitment and driving operational reforms.

4

Expand sales through agencies

Expand sales through agency channels by leveraging the agency network established and strengthened in the previous FY and accelerating cross-selling of products such as Baitoru, Spot Baitoru, and DX products.

(Progress in Q1)

- Utilizing our agency network to strengthen presence in suburban and rural areas.

(Topics for Q2)

- Continue the initiatives from Q1

5

Monetize Permanent Placement Services

While working to improve the productivity of career advisors, we will expand our share of the recruitment budget in the medical and nursing care fields by combining media, personnel recruitment, and DX products. We are preparing to incorporate dip AI into our business and use it to improve productivity.

(Progress in Q1)

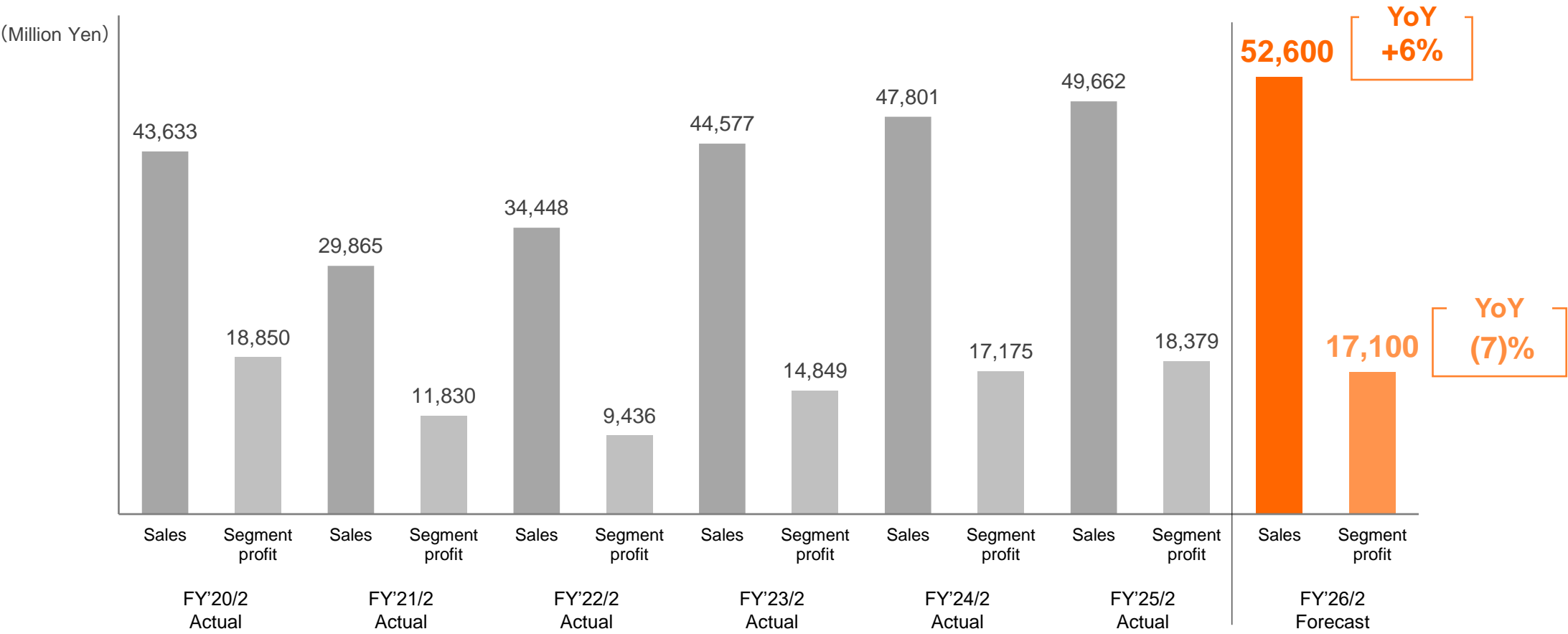
- Productivity among career advisors has improved.

(Topics for Q2)

- A defined mechanism for proposing combinations of media, human resources, and DX products.

A planned sales growth rate of 6%.
Forecast of reduced profits due to upfront investment in Spot Baitoru

■ Personnel Recruiting Services Business* sales and segment profit



Note : Figures for periods prior to FY'22/2 are estimates based on the revenue recognition standard.

*Baitoru, Baitoru NEXT, Baitoru PRO, Hatarako.net, Nurse de Hatarako, Nursing Care de Hatarako



Business Overview and Progress in the DX Business

1. Product Lineup for DX Business
2. FY'26/2 Q1 Results
3. FY'26/2 Business Plan

Workflow Solution KOBOTs

Stock
Product

採用ページロボット

Launched in **Jun. 2021**
From ¥20,000/month

Corporate Recruiting Page KOBOT

Creates recruiting webpages on behalf of clients.
Quickly produces original pages featuring Baitoru's unique functions, such as workplace introduction videos.

Stock
Product

面接ロボット

Launched in **Nov. 2019**
From ¥30,000/month

Interview Scheduling KOBOT

Automatically schedules recruitment interviews with applicants.
(Automatic response by chatbots)

Flow
product

Stock
Product

人事労務ロボット

Launched in **Jul. 2021**
From ¥24,000/month

Personnel Administration KOBOT

Provides paperless solutions for part-time worker onboarding and labor management.

Sales Support for Temp Agency KOBOT

Stock
Product

HRロボット

Launched in **Sep. 2019**
From ¥40,000/month

Temp Agency KOBOT

Automatically creates a list of target companies for sales activities of temp agencies.
Calls companies on sales list on behalf of temp agencies.

Sales Promotion Support KOBOTs

Stock
Product

常連ロボット for LINE

Launched in **Dec. 2021**
From ¥9,800/month

Patronage KOBOT

Issues membership certificate on LINE; offers store visit reward points and coupons. Supports marketing activities by restaurants and retailers.

Stock
Product

集客ロボット for MEO

Launched in **Mar. 2023**
From ¥30,000/month

MEO KOBOT

Taking necessary measures for MEO* on behalf of our clients
Improved store display in map search

*Map Engine Optimization :

For the Google Maps engine, take various measures to ensure that search results are displayed at the top of the list.

Stock
Product

集客ロボット for SNS Booster

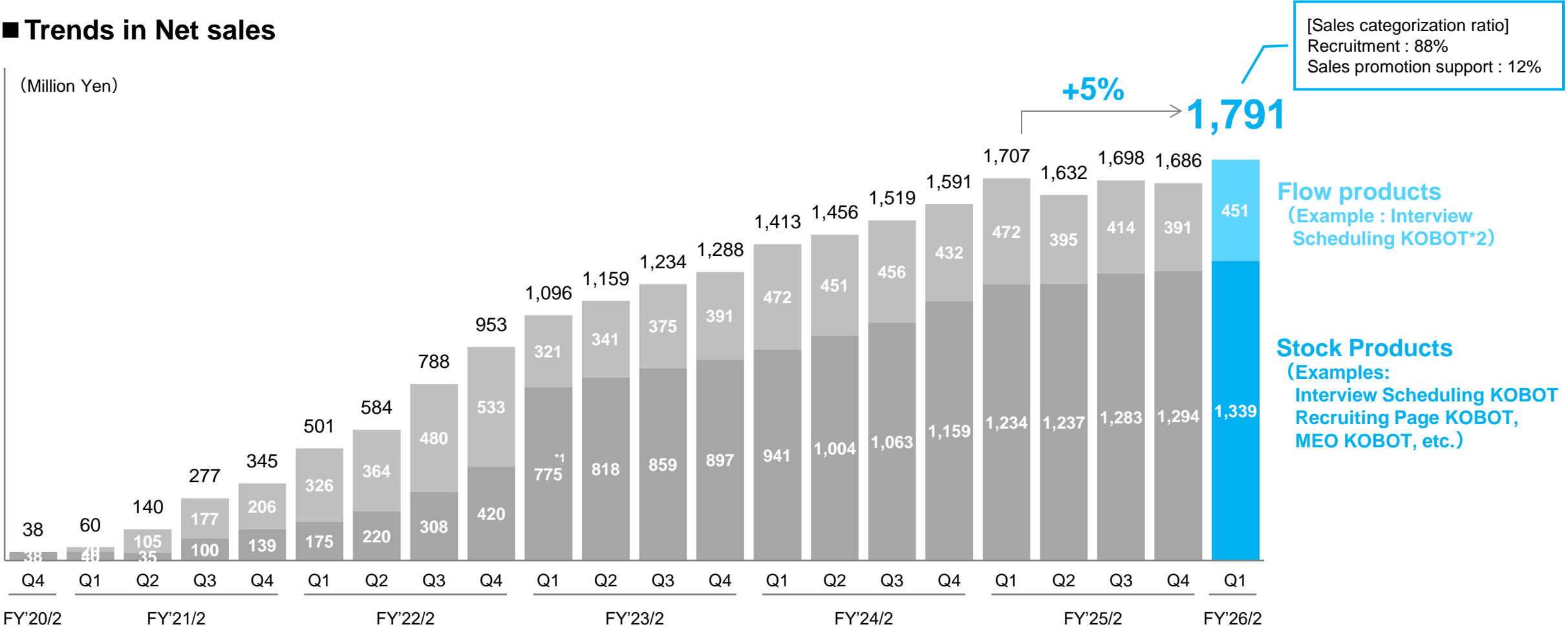
Social Media Booster KOBOT

Launched in **Oct. 2023**
From ¥20,000/month

Reservations can be made from social media accounts, and a reservation log function helps restaurants manage their bookings

As the sales of Media Services expand,
the sales of flow products have increased quarter on quarter.
Sales of stock products in the sales promotion area expanded steadily

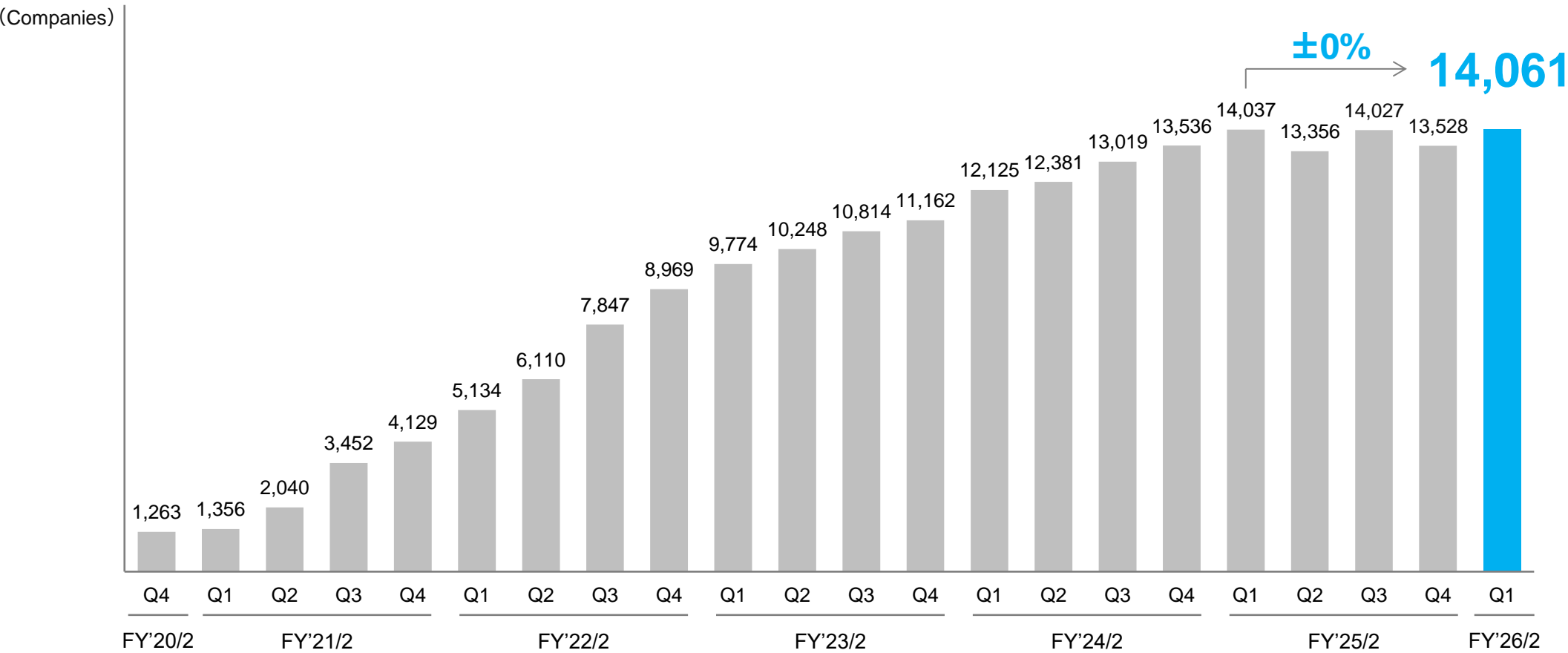
Trends in Net sales



*1 "Temp Agency KOBOT for Interview Scheduling" and "Interview Scheduling KOBOT" being sold with a contract term of one year or longer will be included in the "stock sales" category since the churn rate has improved.
© 2025 dip Corporation. *2 Interview Scheduling KOBOT contract terms of less than 1 year

The number of companies subject to monthly billing is the same as last year

■ Trend in number of companies subject to monthly billing* (average by quarter)



ARPU increased due to an expansion in the number of locations per company utilizing MEO KOBOT

	FY'25/2 Q4 Actual	FY'26/2 Q1 Actual
Net sales quarterly average	¥ 560mn	¥ 590mn
Quarterly average billing number of companies	13,528	14,061
Quarterly average ^{*1} ARPU	¥ 41,000	¥ 42,000
Stock sales ratio ^{*2}	77%	75%

*1 Monthly sales divided by the number of paid client companies

*2 Ratio of stock product (auto-renewal contract) sales divided by total sales

Strategy for the current fiscal year

Progress in Q1 and Topics for Q2

1

【Recruiting and Human Resources】

Build an environment for continued connections with user and client companies, promoting the expansion of contracted companies

- dip AI is equipped with an “interview setting function”. dip AI and Baitoru Talk support the entire employment process from helping users choose jobs to arranging interview schedules and creating resumes.
Building an environment that continues to connect with users.
- The "Spot Job Advertisement Posting Feature" will be added to Baitoru Talk.
Client companies can immediately post job advertisements based on shift information available on Baitoru Talk. This will help meet the needs for shift / spot recruitment.

(Progress in Q1)

- Released resume creation feature utilizing generative AI.
- Accelerated growth in the number of companies and users of Baitoru Talk.

(Topics for Q2)

- In September a “Spot Baitoru Job Posting Function” will be added to the Baitoru Talk management screen.
- Considering partial monetization of “dip AI” within this fiscal year.

2

【Sales Promotion Support Domain】

The increase in the number of contracted companies for sales promotion support products is driving the revenue growth of the DX Business

- By selling a set of the Customer Acquisition / Patronage KOBOT / SNS Booster KOBOT, we support “acquiring new customers and turning them into regular customers”, and aim to reduce the cancellation rate
- By improving the quality of the MEO KOBOT, we will promote sales to major customers

(Progress in Q1)

- The number of companies using MEO KOBOT is steadily increasing. In addition, the number of locations per company is expanding, and ARPU is improving

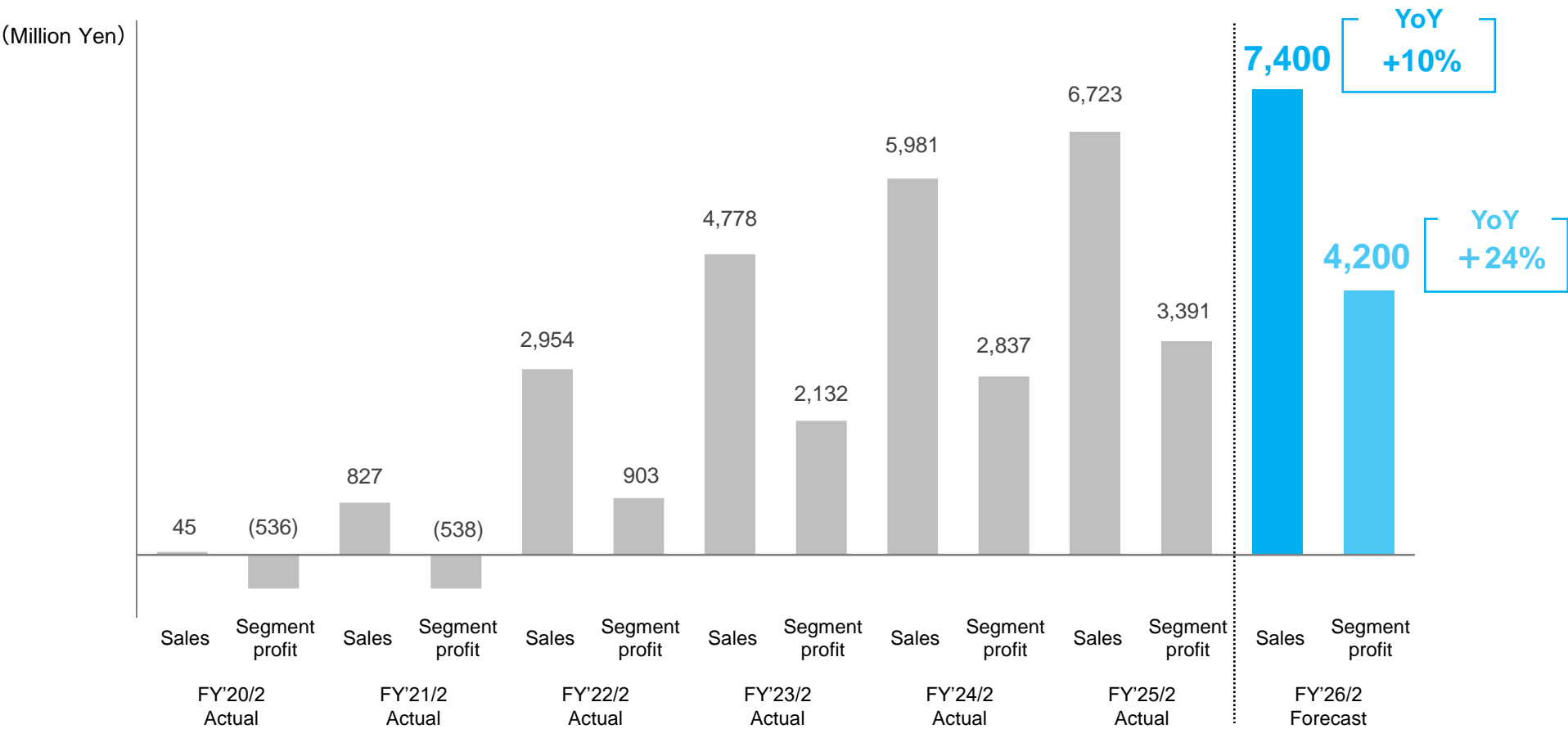
(Topics for Q2)

- Continue the initiatives from Q1

Expecting sales growth to be similar to the previous year

Reduction in personnel costs due to transfer to Spot Baitoru. Profit growth rate of 24% planned

■ DX Business sales and segment profit





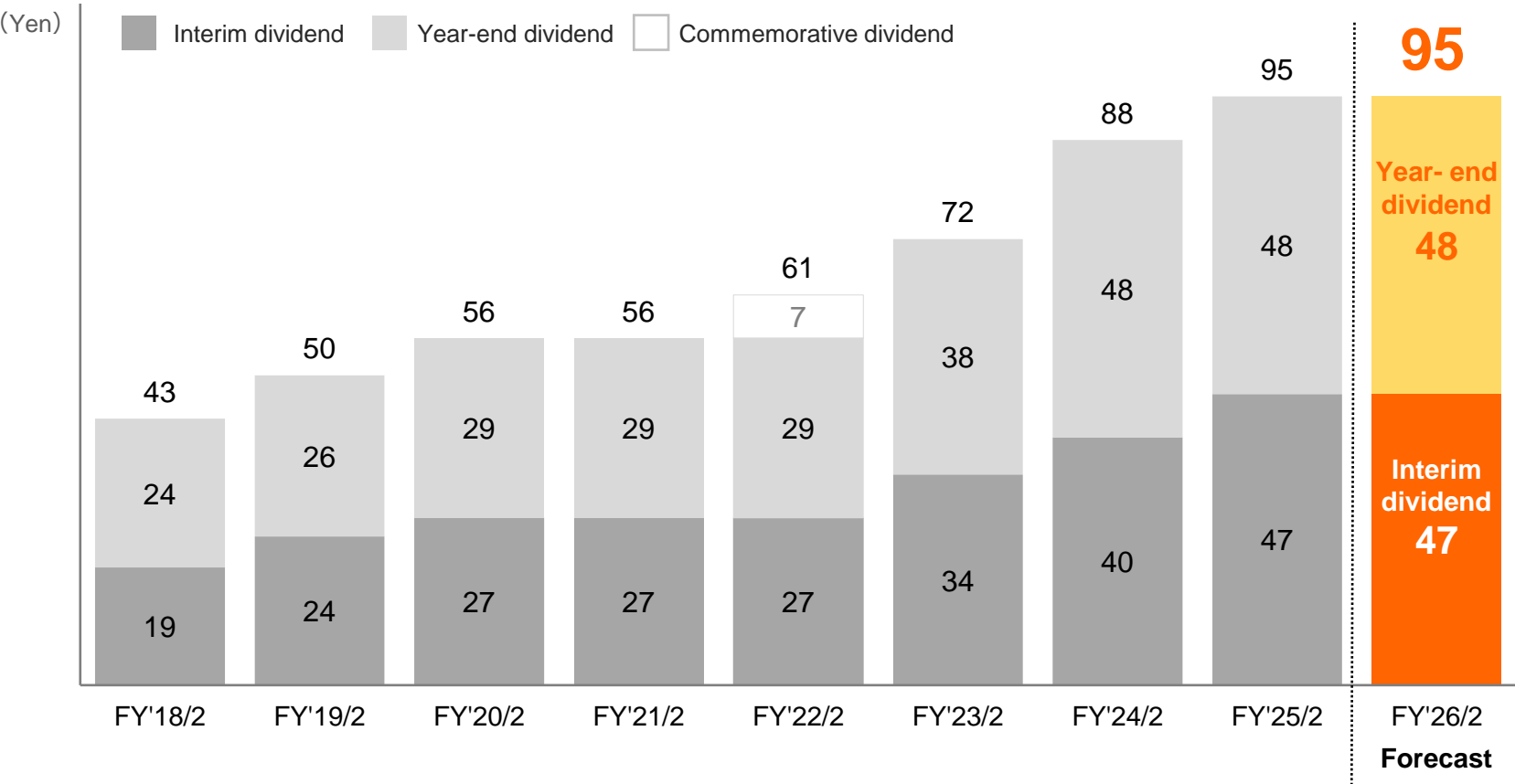
06

Shareholder Returns

No change to either interim or year-end dividend forecasts

Despite a plan to reduce profits this term, dividends will be maintained at the same level as the previous term. Total return ratio is planned to be 62% or more

■ Dividend per share



Dividend forecast for FY'26/2
For the full year : 95 yen

【Breakdown】
Interim : 47 yen
Year-end : 48 yen

(Reference) Dividend policy
【Progressive dividend】
In principle, a dividend payout ratio of 50% is targeted, considering the minimum payout from the previous fiscal year.

In addition to the dividend payout ratio of 50%, a new total return ratio of 65% has been established

After making growth investments, cash and cash equivalents in excess of 'Maximum Cash' are returned to shareholders

Basic policy “Cash allocation with an emphasis on growth investment and shareholder returns”

Growth investments

- Investments for the growth of existing businesses and the creation of new businesses (human resource investments, system investments, promotional investments, etc.)
- Investments in research and development related to AI and other advanced technologies and their use in business
- M&A and other investments to accelerate business growth

Shareholder returns

- In principle, the Company will maintain a **dividend payout ratio of 50%**, based on the minimum dividend paid in the previous fiscal year. Dividends are paid twice a year.
- **Minimum total return ratio guideline of 65%**
- Consider additional shareholder return measures, taking into account cash position and other BS conditions, prospects for achieving financial targets, stock price level, and other factors
 - **The management of funds necessary for business operations is called Maximum Cash*, and in principle, excessive cash and deposits beyond that limit are not held.** However, we do not make decisions based on a single fiscal year, but carefully assess medium-term investment opportunities, and if there is excess cash and deposits, we return them to shareholders.
 - In a situation where it may be difficult to achieve the medium-term profit target, we will consider additional shareholder returns to bring ROE closer to the target, taking into account the BS situation, stock price level, and other factors.

*** Maximum Cash Concept**

The sum of 3 months of payments, plus tax and dividend payments

(Reference) FY'25/2 : ¥ 17bn (= March-May in 2024 payments ¥ 11 bn + taxes ¥ 3 bn + dividend payment ¥ 2.7 bn)

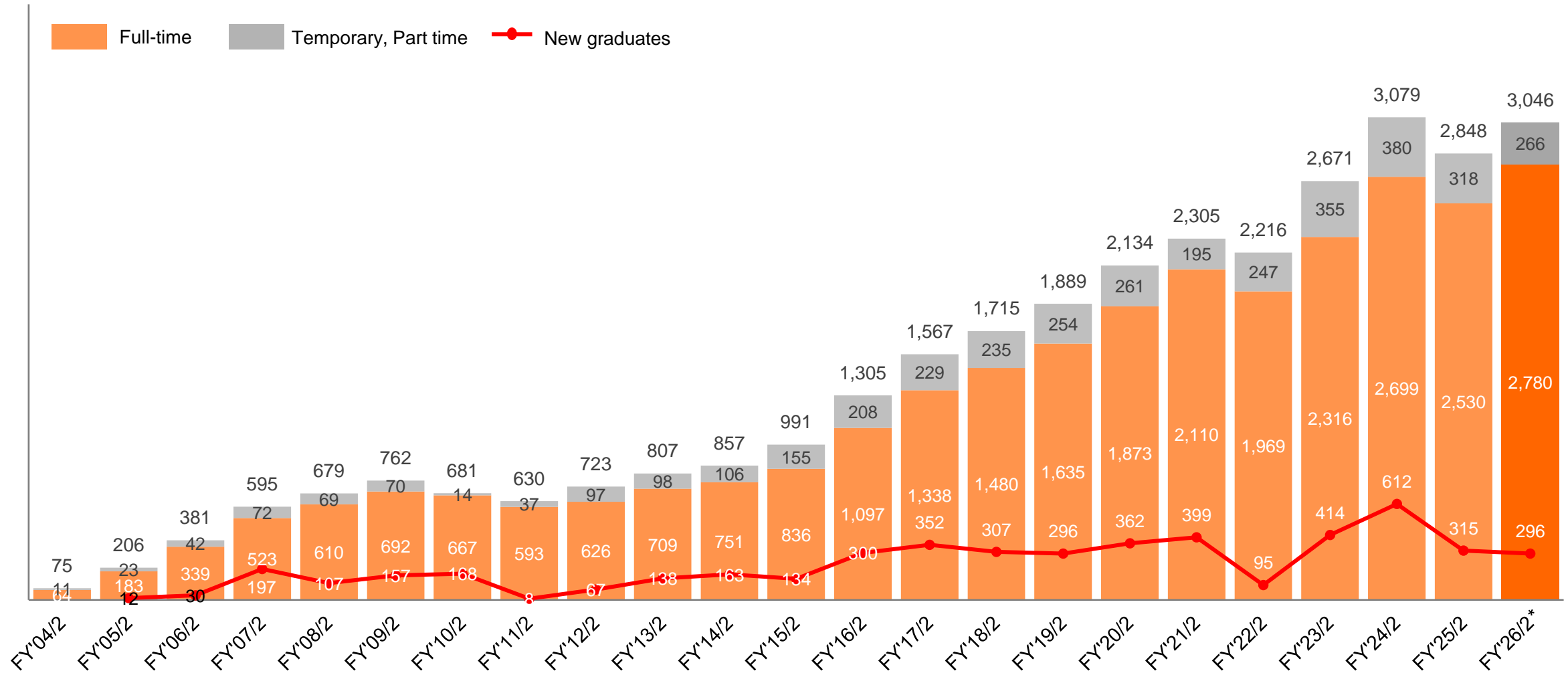


Appendix

1. Company profile
2. Mid-term Management Plan dip 30th
3. ESG initiatives

Company name	dip Corporation
Established	March 1997
Representative	Hideki Tomita, Representative Director, President & CEO
Location	Roppongi Grand Tower 31F, 3-2-1 Roppongi, Minato-ku, Tokyo
Capital	¥1,085 million (As of end of February 2025)
Sales	¥ 56,386 million (For the fiscal year ended February 2025)
Employees	2,780 (Full-time employees as of April 1, 2025)
Main Business	Provision of online job information and DX services
Market	Prime Market of the Tokyo Stock Exchange (code: 2379)

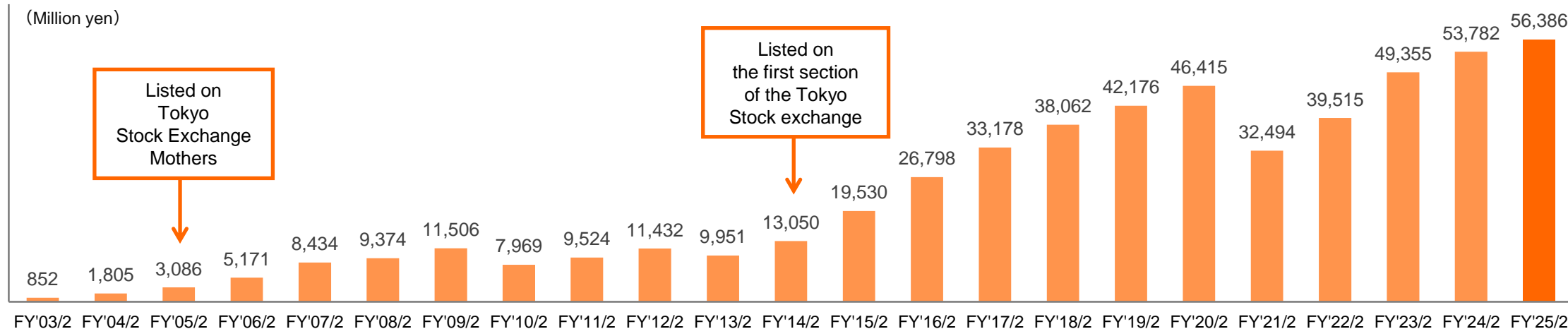
■ Yearly change in number of employees



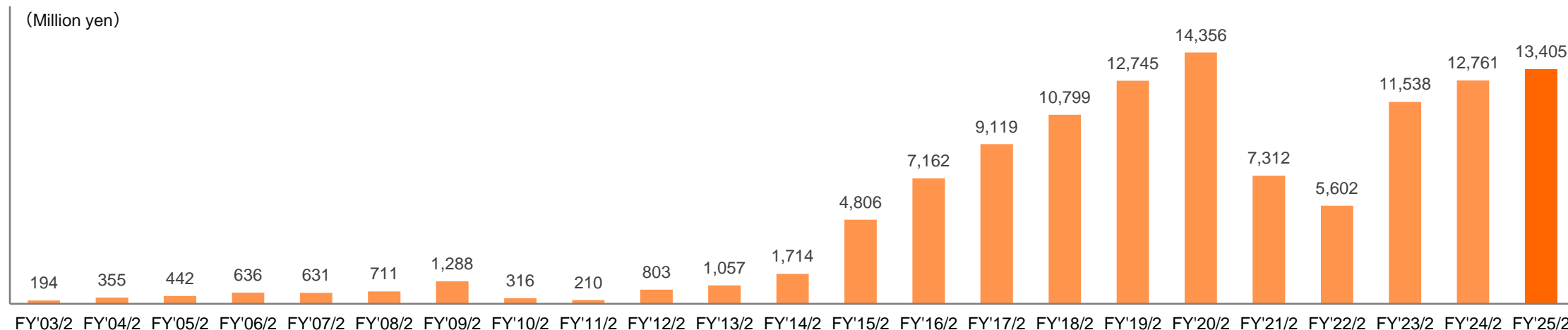
Note : The number of employees is as of the end of the fiscal year.
For FY'26/2 only, the number of employees as of April 1, 2025.

*As of April 1, 2025

■ Sales



■ Operating income



Note: dip has adopted consolidated accounting, starting from the third quarter of the fiscal year ended February 2021.

1. Company Profile ④ Financial Results : Income Statement

(Million yen)

	FY'24/2				FY'25/2				FY'26/2
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1
Sales	14,027	12,518	13,709	13,526	15,279	13,145	14,227	13,733	15,786
Cost of sales	1,450	1,422	1,467	1,484	1,532	1,552	1,272	1,523	1,668
Gross income	12,577	11,096	12,242	12,041	13,746	11,593	12,954	12,210	14,118
Selling, general & administrative expenses	9,234	8,206	8,655	9,098	9,722	8,100	9,589	9,686	10,741
Personnel costs and Related expensed*	5,032	4,879	4,745	4,698	5,444	4,463	4,729	4,975	5,176
Advertising and sales promotion costs	2,717	1,931	2,505	2,843	2,610	2,113	3,278	3,195	3,778
Land & office rental	277	285	281	282	363	353	352	372	410
Others	1,207	1,109	1,123	1,274	1,303	1,169	1,229	1,141	1,375
Operating income	3,342	2,889	3,586	2,943	4,023	3,492	3,365	2,523	3,377
Ordinary income	3,276	2,865	3,567	2,908	3,997	3,422	3,363	2,473	3,329
Net income attribute to owners of parent	2,153	2,213	2,463	2,220	2,804	2,242	2,314	1,589	2,294

*Personnel costs and related expenses include salaries and welfare benefits as well as recruitment related expenses and educational expenses.

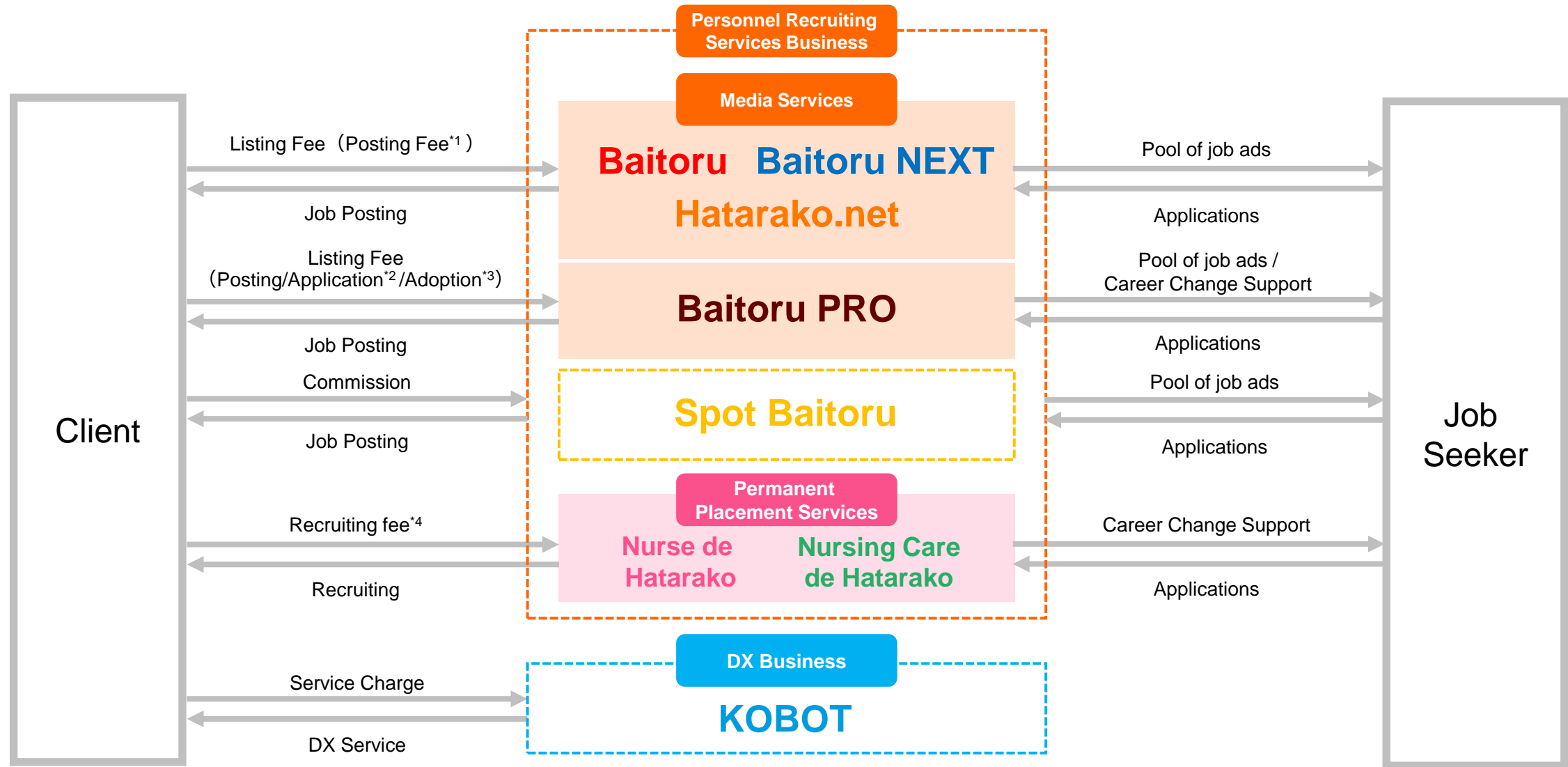
(Million yen)

	FY'25/2 As of February 28, 2025	FY'26/2 Q1 As of May 31, 2025	Comparison to the previous quarter
Assets	50,506	49,391	(1,115)
Current assets	26,264	24,840	(1,424)
Non-current assets	24,242	24,551	+309
Property, plants and equipment	2,667	2,639	(28)
Intangible assets	11,195	11,373	+178
Investments and other assets	10,379	10,538	+159
Liabilities	14,270	13,475	(795)
Current liabilities	11,046	10,446	(600)
Non-current liabilities	3,223	3,029	(194)
Net Assets	36,235	35,915	(320)
Shareholders' equity	35,663	35,391	(272)
Total accumulated other comprehensive income	173	138	(35)
Share acquisition rights	385	373	(12)
Non-controlling interests	13	12	(1)

■ FY'26/2 Q1

(Million yen)

Cash and cash equivalents at beginning of period		15,156		
Operating activities			+ 2,623	
Investment activities	Purchase of property, plant and equipment		(150)	(2,415)
	Purchase of intangible assets		(1,072)	
	Others		(1,192)	
Financing activities	Dividends paid		(2,576)	(2,538)
	Others		+37	
Effect of exchange rate changes on cash			(14)	
Cash and cash equivalents at end of period		12,811		



*1 Posting Fee : A model in which a job posting fee is paid based on the length of time a position is posted on our website.

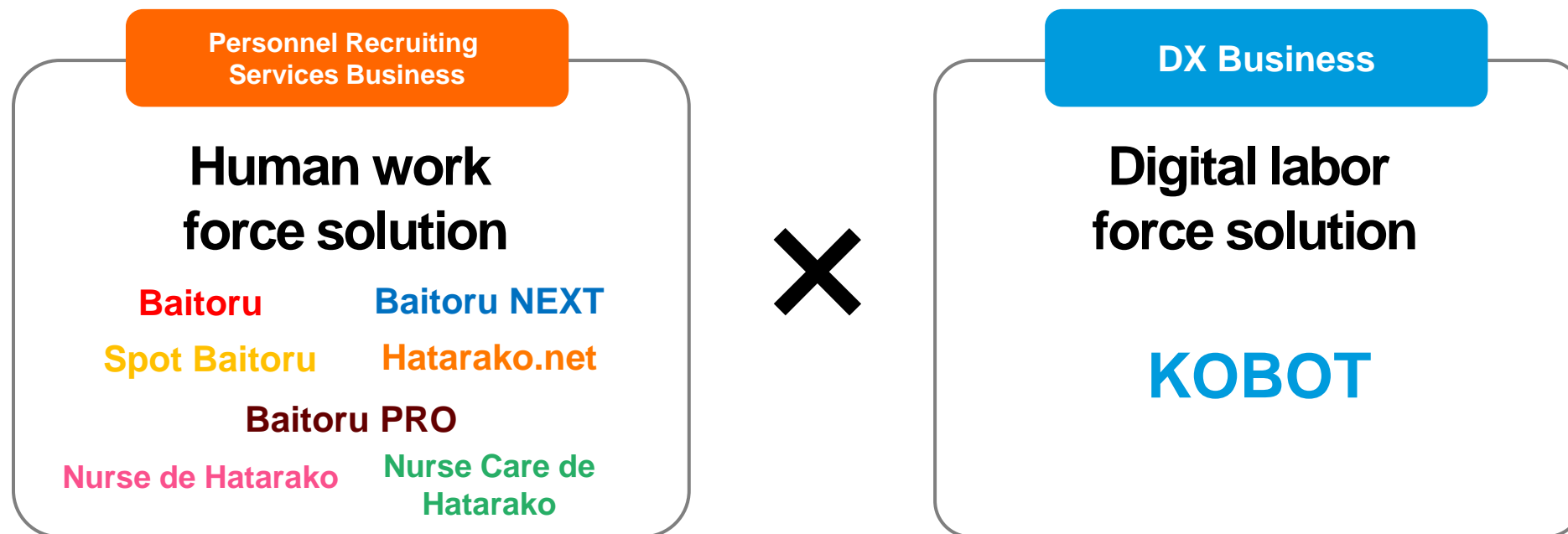
*2 Application Fee : A model in which job postings to our website are free and fees are paid when applications for the position are received.

*3 Adoption fee : A model in which job postings to our website are free and fees are paid when a candidate is hired.

*4 Recruiting fee : A model in which a commission is paid at the appropriate time when the employment decision is made through our staffing service.

Vision “Labor force solution company”

Through the provision of human resource services and DX services, and by working to solve various problems in the labor market, we aim to realize a society in which everyone can experience the joy and happiness of work.



1. Expand sales of Baitoru using Spot Baitoru as a hook

Starting in December 2024, we will begin offering the spot job service “Spot Baitoru.” The unique feature “Good Job Bonus” has been well-received. We are currently running a campaign allowing Baitoru's contracted customers to use Spot Baitoru at a 10% commission rate. Utilize the high effectiveness of Spot Baitoru in attracting job seekers to improve our client companies' recruitment capabilities and increase customer unit prices. Aiming to expand Baitoru sales by leveraging Spot Baitoru as a hook. At the same time, we are expanding the number of customers who use Spot Baitoru alone, which is subject to a 30% service fee.

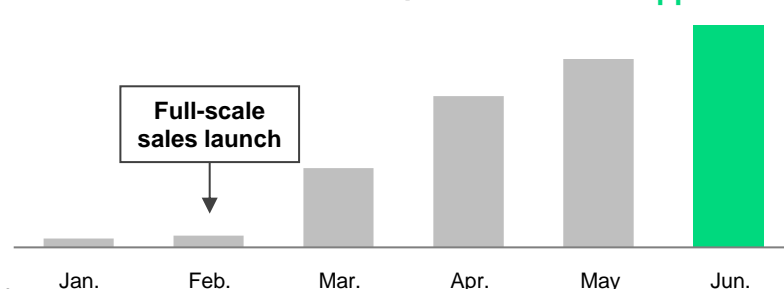
【Example of recruiting food and beverage staff】

$$\begin{array}{c} \text{Baitoru} \\ 5 \text{ recruitment} \end{array} + \begin{array}{c} \text{Spot Baitoru} \\ 5 \text{ recruitment} \end{array} = 10 \text{ recruitment}$$

3. Promote expansion of “Baitoru Talk”

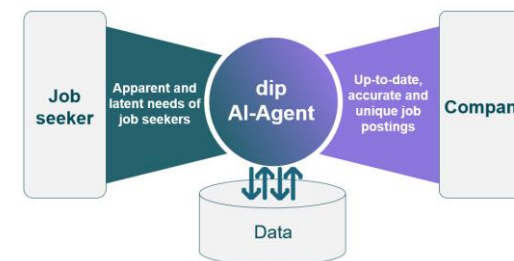
A workplace communication app that enables shift collection and management. Based on shift information, dip sales representatives immediately identify customer companies' job posting needs and propose job postings. This summer, customer companies will be able to post job openings with a single click. With an increase in the number of contracted companies, we are considering product strategies for monetization in the next fiscal year.

Number of contracted companies Approx. 800



2. Improve matching accuracy and add features in preparation for the launch of “dip AI” paid services

A “conversational” job-matching service leveraging generative AI. Utilizing the latest, most accurate, and unique job listings collected by 2,000 direct sales representatives, along with extensive user conversation history, to expand users' employment opportunities. This quarter, we aim to improve matching accuracy while adding new features such as interview scheduling and resume creation. We are accelerating development with the goal of launching paid services by the end of this fiscal year.



4. Accelerate business reform through AI

Last fiscal year, through the use of Ai tools, we freed up 500,000 hours/year* which created more time for sales meetings and resulted in other operational efficiency improvements. “Job posting creation and editing tool” reduced advertising production outsourcing costs by 300 million yen per year. (compared to the February 2023 fiscal year). *Annualized number of hours This fiscal year, we aim to achieve a total productivity improvement of 10% or more through AI analysis of sales meeting content and streamlining of preparatory work.

<KPI targets for the FY'26/2>

▶ Number of sales presentations	104 %
▶ Order success rate	104 %
▶ Unit price per order	104 %

(Note) Year-on-year comparison during the busy season

1. Company Profile ⑩ Personnel Recruiting Services Business KPI

		FY'24/2				FY'25/2				FY'26/2
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1
Sales (Personnel Recruiting Services Business)		12,614	11,062	12,190	11,934	13,572	11,513	12,529	12,047	13,995
	<YoY>	+12.2%	+7.2%	+4.5%	+5.2%	+7.6%	+4.1%	+2.8%	+0.9%	+3.1%
	Sales (Media Services)	11,913	10,635	11,731	11,467	12,772	11,021	12,077	11,567	13,204
	<YoY>	+12.5%	+7.6%	+4.7%	+4.9%	+7.2%	+3.6%	+2.9%	+0.9%	+3.4%
	Number of subscriber companies (Media Services)	15,965	14,809	15,995	16,114	17,278	15,399	16,062	15,695	16,818
	<YoY>	+10.2%	+5.3%	+7.5%	+8.1%	+8.2%	+4.0%	+0.4%	(2.6)%	(2.7)%
	Sales (Permanent Placement Services)	689	406	443	441	774	477	433	435	731
	<YoY>	+7.0%	(0.5)%	+3.0%	+13.7%	+12.3%	+17.5%	(2.3)%	(1.4)%	(5.6)%

■ Share of part-time and temporary staffing job media market by region

	Market size* ¹	Our market share* ²
Three major urban centers	¥ 87 bn	Over 30%
Three major metropolitan areas/Suburbs	¥ 52 bn	Over 25%
Regional areas	¥ 35 bn	Over 10%

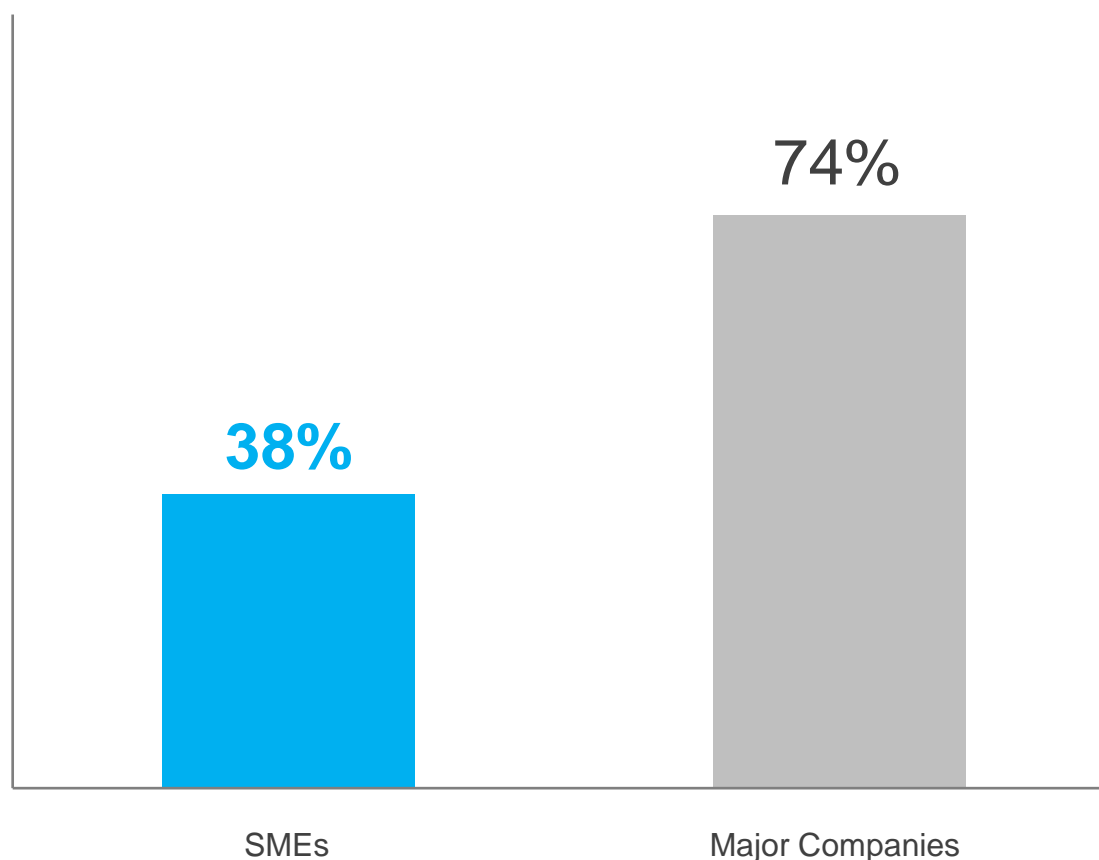
*1Third party market size study (FY2023)

*2 Media Business

- Three major urban centers: Tokyo 23 wards, Nagoya City, Osaka City
- Suburbs of three major urban centers: Tokyo area – 1 city, 6 prefectures, Tokai area – 3 prefectures, Kinki area – 2 city, 4 prefectures
- Other areas outside of the major urban centers and metropolitan/suburbs

There is substantial room for greater adoption of DX in Japan, especially among small and medium enterprises

■ Percentage of companies (by number of employees) deploying DX



Reasons for slower adoption

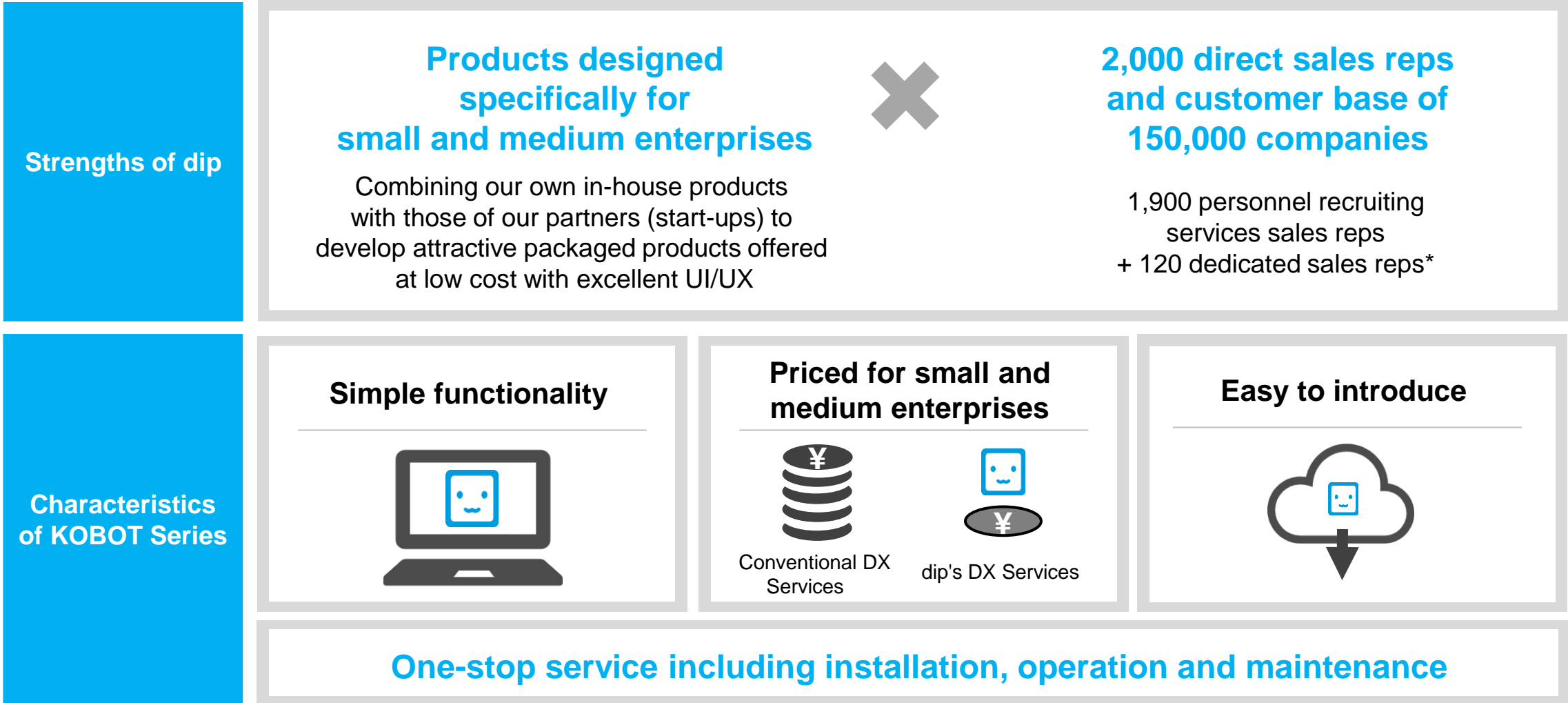
of DX by small and medium enterprises:

- Lack of awareness of which operations can be streamlined
- The cost and trouble associated with introducing DX
- Inability to fully utilize the functions after deploying the tools

Key factors in small and medium enterprises decision to deploy DX:

- Low-cost and simple product design
- Implementation support
- High-level of customer success

Creation of DX market for small and medium enterprises



スポットワークをもっと ユーザーファーストにしたい。

私たちディップは、昨年10月1日より新しいスポットのバイトサービス「スポットバイトル」を立ち上げました。「誰もが、好きなときに、好きな場所で働ける社会をつくりたい。」そんな未来を願って始めたサービスです。多様な働き方が求められる今、スポットワークは柔軟な雇用のあり方として注目されています。企業にとっても、働く人にとっても、もっと自由で、もっと公正な“働く”の形を実現できるはずだと、私たちは信じています。その一方で、サービス開始後すぐに明らかになったのは、これまでの業界慣習が、ユーザーファーストではないという事実です。スポットワークの現場では、働く意思を持って応募し、採用されたにもかかわらず、企業側の一方的な都合によって、直前でキャンセルされるというケースが多数存在していました。その結果、ワーカーは予定していた収入を失い、経済的な損失を被る事態が多くあり、それが適切に対処されていませんでした。本来、その責任は事業主側とプラットフォーム側にあるべきです。しかし、これまでは、こうしたリスクへの対応が不十分でした。私たちは、旧来の慣習を見直し、ワーカーを守る新たな仕組みを構築すべく、次の対策を講じました。まず、キャンセル規定を緊急に整備。採用後の一方的な直前キャンセルが労働契約上の債務不履行に該当しうること、そしてワーカーには最大3年間の未払い賃金請求権があることを、法的リスクとしてクライアントである事業主側に具体的に説明し、責任ある行動を促してまいりました。また、2024年10月1日～2025年4月10日までの期間に発生していた事業主都合のキャンセルによる未払い賃金については、当社が負担し、該当する「スポットバイトル」のユーザーへお支払いいたしました。加えて、それ以降は事業主側が支払い責任を負うことを、明確に制度化しています。これにより、スポットワークの現場に「働く人を守る」仕組みを定着させるべく、業界の構造自体を変えていく第一歩を踏み出しました。さらに私たちは、もう一歩先の取り組みも始めています。それは、「スポットワーカーの賃上げ」を本気で実現する仕組みです。スポットバイトルでは、まじめに一生懸命に働くユーザーに報いるため、掲載手数料を引き下げ、その分を企業からユーザーに還元する「Good Job ボーナス」を導入しました。企業にとっては、優れた人材を正当に評価し報いることができ、ユーザーにとっては、努力がボーナスという形で返ってくる仕組みです。これは、ユーザー・企業・プラットフォーム側の三者にとって健全で、透明性と納得感のあるエコシステムであり、私たちが目指す“新しい労働市場”の象徴だと考えています。ユーザーファースト。それは、私たちディップが創業以来、大切にしてきた企業哲学です。「働く人のために、働いていく。」この言葉を、理念だけでなく、行動で示していきます。これからもディップは、設計・開発・運用すべてにおいて、ユーザーファーストを追求し続けます。スポットワークを社会に根づかせ、安心して働ける世界を、夢と、アイデアと、情熱でつくっていきます。働く人のために、働いていく。

ディップ株式会社 代表取締役社長 兼 CEO
富田 英揮

スポットバイトル

dip
Labor force solution company

バイトル バイトルNEXT はたらこねっと バイトルPRO ナースはたらこ 介護はたらこ

【Full text of public statement】

We want to make spot work more user-first.

On October 1st of last year, dip launched a new spot work service called “Spot Baitoru.” This service was born out of our vision: “We want to create a society where anyone can work whenever and wherever they want.”

In today's world, where diverse work styles are increasingly in demand, spot work is gaining attention as a more flexible form of employment. We believe that a freer, fairer way of working can and should be realized—for both companies and workers alike. However, immediately after the service launch, a critical issue became clear -: the prevailing industry customs were not aligned with a user-first approach. In the field of spot work, we found numerous cases where individuals who had applied with the intent to work and had been accepted were subsequently canceled at the last minute due to unilateral decisions by the employer.

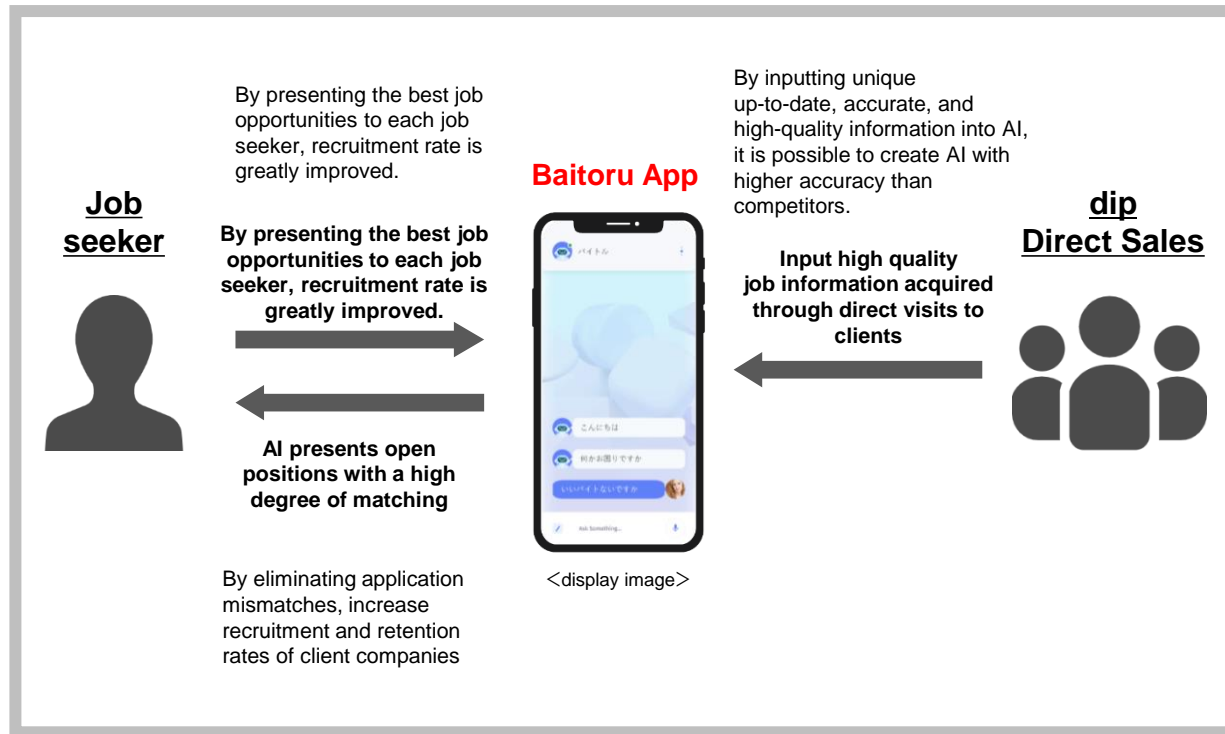
As a result, many workers lost their expected income, incurring economic loss - yet these situations were not being adequately addressed. Responsibility for such outcomes should rest with the employer and the platform. However, industry responses to these risks have historically been insufficient. To change that, we have taken concrete steps to reform outdated practices and build a new system that protects workers.

First, we urgently established a cancellation policy. We clearly communicated to our clients (employers) that unilaterally canceling after hiring may constitute a breach of labor contract obligations, and that workers have the right to claim unpaid wages for up to three years. This was explained in legal terms to promote responsible behavior. Furthermore, for unpaid wages arising from employer-driven cancellations between October 1, 2024, and April 10, 2025, dip has taken responsibility and directly compensated the affected Spot Baitoru users. From that point forward, we have systematized the obligation so that employers bear responsibility for such payments. This marks our first step toward changing the industry structure itself by embedding a mechanism that protects workers within the spot work environment. We are also embarking on a further initiative: to realize wage increases for spot workers. To reward users who work diligently and sincerely, Spot Baitoru has introduced the “Good Job Bonus” - a system that lowers posting fees for companies and redistributes that value directly to workers in the form of bonuses. This system allows companies to fairly evaluate and reward excellent talent, while users benefit from having their efforts recognized in a tangible way. We believe this creates a healthy and transparent ecosystem with a strong sense of fairness - benefiting users, companies, and the platform alike – and serves as a symbol of the new labor market we aim to build. User-first has been a core value of dip since our founding. Our motto, “Working for those who work,” is not just a principle, it's a commitment we act upon. We will continue to pursue a user-first approach in every aspect of design, development, and operations. By embedding spot work into society, we will build a world where people can work with peace of mind - powered by dreams, ideas, and passion. Working for those who work.

Shift from "search-based" to "interactive" job selection

Increase the number of applicants by improving the matching rate
Improve cost efficiency of attracting users

■ dip AI service business model



■ In FY'25/2 we will focus on achieving Phase①

Direction of business development

【Phase①】

Installed as one of the functions of the existing site to improve the recruitment/employment rate of job seekers. By increasing the number of applications, we will achieve an increase in sales and a reduction in the cost of acquiring applications.

【Phase②】

After improving the accuracy of matching, a recruitment billing model will be introduced. By introducing highly matched personnel, the recruitment and employment rates are increased, and the retention rate is also improved.

【Phase③】

Expand the implementation area

Started development of “AI-Agent Service” (Announced on April 14, 2023)



▲ Tomita presented these ideas at the dip30th conference



▲ Presented to the entire company at a Annual General Meeting of Employees

- The job advertisement business is being replaced by the placement and recruiting business, mainly in the area of permanent employment. While this trend has not yet spread to the fixed-term employment field, we believe that we can create a new recruiting business in the fixed-term employment field through the use of AI and have begun developing a business with this in mind. The emergence of ChatGPT has accelerated the launch of businesses based on our idea.
- The “AI-Agent” Service will enable a shift from conventional "search-based" to "interactive" job selection and will create new employment opportunities.
- dip has up-to-date, accurate, high-quality job information collected by our sales staff and an extensive user base, enabling us to create a highly accurate AI engine.
- Generally, only a few percent of job seekers find employment after accessing the site, so increasing the accuracy of matching and improving the employment rate with AI-Agent will lead to the creation of significant revenue opportunities.
- Just as we have grown our business by seizing on the expansion of the Internet, we will turn the dramatic evolution of AI into a business opportunity.

Established dip Technology Institute

Accelerate social implementation through cutting-edge research and development by leveraging our past expertise in utilizing AI

■ Collaboration with Professor Matsuo of the University of Tokyo and Professor Ataka of Keio University

Yutaka Matsuo



Graduated in 2002 from the University of Tokyo. Graduated in Engineering from the National Institute of Advanced Industrial Science and Technology (AIST). After working as a visiting researcher at Stanford University from August 2005, he became an associate professor at the University of Tokyo's Graduate School of Engineering in 2007. Since 2014, he has been the Co-Chair and Specially Appointed Associate Professor of the Global Consumer Intelligence Endowed Chair in the Department of Technology Management and Strategy, Graduate School of Engineering, The University of Tokyo. His areas of expertise are artificial intelligence, deep learning, and web mining. From the Japanese Society for Artificial Intelligence, he received the Best Paper Award (2002), the 20th Anniversary Project Award (2006), Field Innovation Award (2011), and Distinguished Service Award (2013). He has been an associate editorial board member of the Japanese Society for Artificial Intelligence since 2010, an editorial board member and board member since 2012, an ethics board member from 2014 to 2018. In addition, he has been a board member of the Japan Deep Learning Association since 2017, and an outside director of SoftBank Group since 2019.

Kazuto Ataka



Professor, Faculty of Environment and Information Studies, Keio University; Senior Strategist, Z Holdings, Inc. After working at McKinsey, he has been with Yahoo since 2008. In his last position, he was in the Marketing Research Group and as one of the core members of the Asia Pacific region, he has been involved in a wide range of product and business development and brand revitalization activities. He has been CSO since 2012 and ZHD Senior Strategist since 2022. Teaching at Keio SFC since 2016, current position since Fall 2018 (current dual role); Director and Chair of the Skills Definition Committee of the Association of Data Scientists since Spring 2013. Representative of the General Incorporated Association, Future Worth Leaving Behind. Expert member of the Council for Science, Technology and Innovation (CSTI), Chairperson of the Digital Disaster Reduction Future Initiative Team of the Cabinet Office, and involved in many other public studies on science and technology and data x AI by the government, Keidanren, and others. He holds a PhD in Neuroscience from Yale University and is the author of "Shin Nihon" (NewsPicks) and "Issue kara Hajimeyo" (Eiji Shuppan).

■ Examples of dip's AI initiatives to date

- Development of automatic manuscript creation tool (GENKO)



- Operates AINOW, one of Japan's largest media platforms specializing in AI
- Our commitment to AI Accelerator



#タグから探す

記事を検索

TOP

AINOWとは

編集部記事

AI Accelerator

開発した自然言語処理の大型の言語モデルです。Transformerと呼ばれる手法を基にデータを学習し、人間のような自然な文章を生成することができます。特に対可能、質問応答や対話生成などの機能を持っています。

ではない。大手テック企業による会話AI開発の最前線



The workplace communication app “Baitoru Talk” will be equipped with a “spot job posting function

Connecting with needs for shift / spot hiring

Part-time workplace communication application



Baitoru Talk

Initial setup / Monthly charge
Free

Collect preferred shifts

Additional shift openings / shift change consultations

Job posting

Shift collection function

日付	提出状況	入力履歴
6/1(土)	1人	10:00~14:00 16:00~22:00 23:00~1:00
6/2(日)	333人	終日
6/3(月)	1人	未入力
6/4(火)	0人	未入力
6/5(水)	6人	10:00~14:00

この内容で提出

Talk function

9:41

追加募集

募集日時: 2024/12/10
期限: 2024/11/13
詳細: 希望シフトには無...

回答する

回答済: 3人 未回答: 9人

Need for spot part-time staff

Spot Baitoru

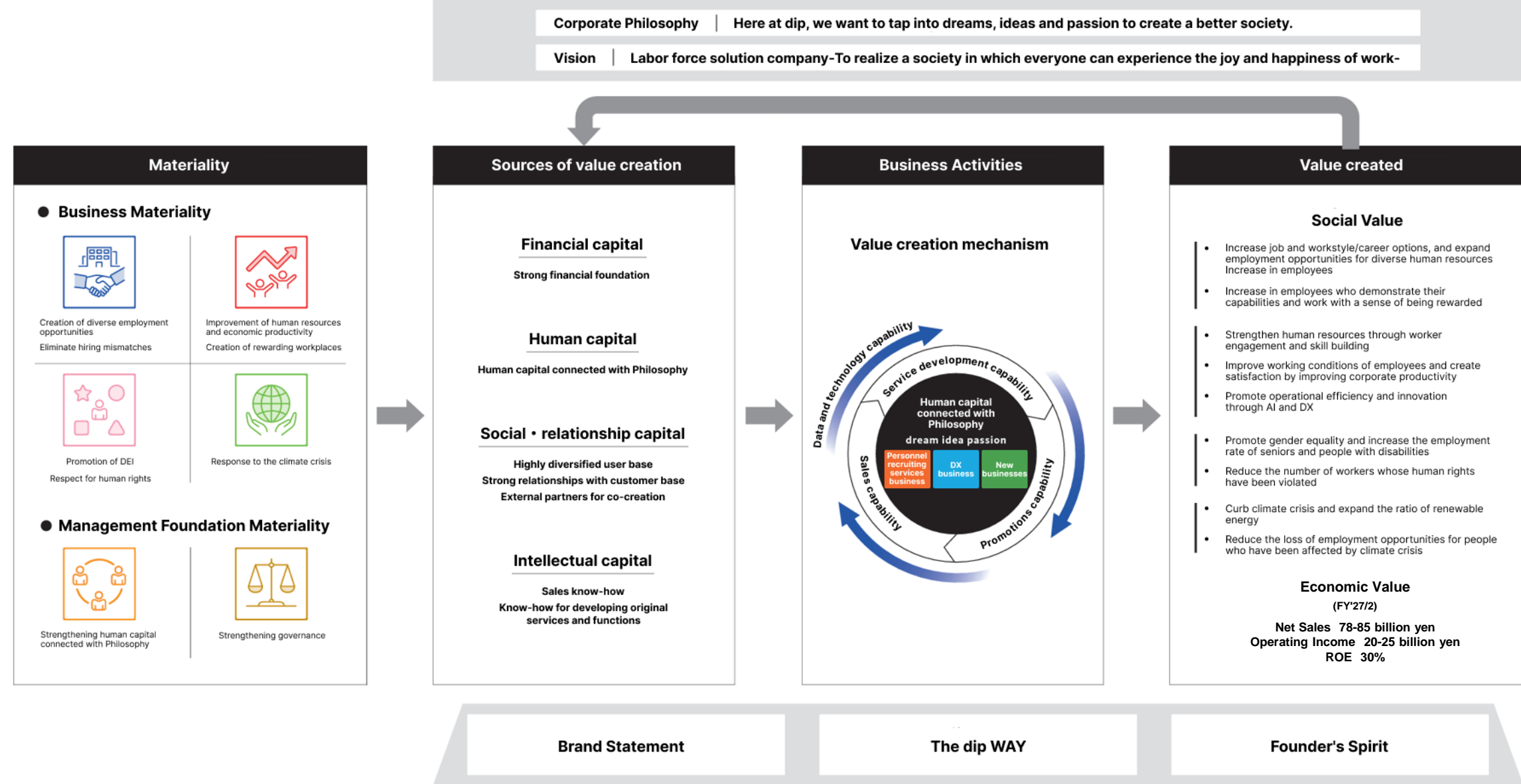
Need for shift part-time staff

Baitoru and other existing media

< Image of the job posting function >



Recruit for shift vacancies immediately on Spot Baitoru

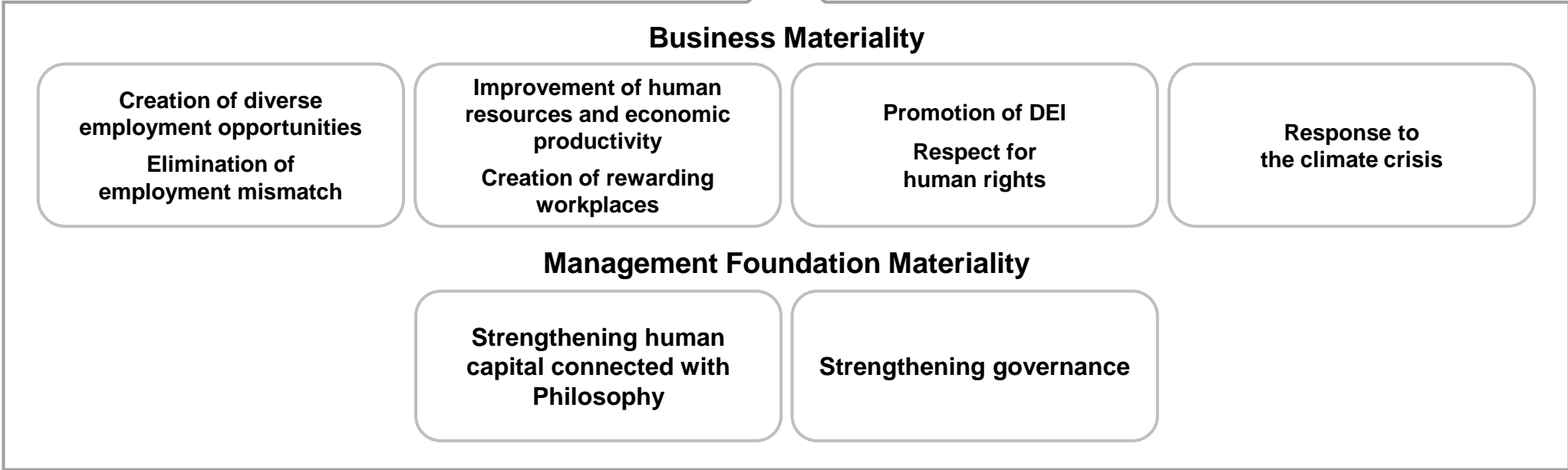


Through materiality initiatives,
we aim to realize "a society where everyone can feel the joy and happiness of work"

Identifying materiality in light of changes such as the rapid evolution of generative AI

VISION

To realize a society in which everyone can experience the joy and happiness of work
Labor force solution company



2. Mid-term Management Plan dip 30th ③ Overview

Materiality to realize our vision		Creating diverse employment opportunities Eliminating employment mismatches	Improving human resources, economic productivity, and creating a rewarding workplace		Promoting DEI Respect for Human Rights	Responding to the Climate Crisis	
Mid-term Management Plan “dip30th”	Value Created	Social value	<ul style="list-style-type: none">Posting 1.68 million high quality job offers to meet the needs of various industries, occupations and work styles. Optimal matching creates the industry's largest number of jobs in the field of fixed-term employment. < Focus Areas > 450 thousand jobs for seniors 800 thousand jobs with flexibility to allow for raising children or caring for family members 300 thousand jobs for foreign workers and international students 150 thousand jobs for high school studentsEliminate mismatches in hiring and address the shortage of human resources in the medical and social welfare fields, which is becoming more serious due to the declining birthrate and aging population. < Job Created > Medical ・Nursing care workers : 25 thousand per year	<ul style="list-style-type: none">Increase the number of companies utilizing DX services to 30,000 for DX services in the areas of recruiting, human resources, and sales promotion to improve labor productivity at small and midsize companies.Support workers to obtain qualifications by providing reskilling opportunities and promote regional revitalization and industrial stimulation through labor mobility.Promote the improvement of working conditions by posting 1.25 million jobs with improved compensation (higher hourly wages).Introduced dip Workplace Diagnostics* to improve the workplace environment. Support for retention and achievement after employment. <p>*Service that identifies workplace attractions and challenges and provides proposals for improvement</p>	<ul style="list-style-type: none">Increase the number of job openings without age bias at the time of hiring to 650 thousand. Expand employment opportunities for a diverse workforce, including middle-aged and senior workers.Support the employment of people with disabilities through a year-round campaign (sponsored by the Ministry of Health, Labor and Welfare) to help people with disabilities take on the challenge of employment.Promote a workplace environment that respects diversity by posting LGBTQ+ friendly jobs.Prohibit the posting of jobs that are in violation of laws and regulations or risk human rights violations. Educate companies on how to create a workplace environment free of human rights violations.	<ul style="list-style-type: none">Contribute to the realization of a carbon neutral society by reducing Scope 1 and 2 GHG emissions to net zero by FY2025.Utilize our nationwide network of sales offices to collaborate with local governments immediately after any major disaster. A special page for recruiting disaster relief volunteers has been set up on the company's website to provide prompt and effective support for hard hit areas.Collect and post job information on each site to meet the diverse employment needs of those who have lost their jobs due to disasters caused by the climate crisis. Provide job opportunities to help workers overcome economic hardship, and contribute to the economic recovery of affected areas.	
		Economic value	Company-wide Net sales 78-85 billion yen, Operating income 20-25 billion yen, ROE 30%.				
	Management Strategies	Business strategies	Personnel recruiting services business First choice ・ Best result			DX business DX for everyone, all the time	
		Business strategies	Sales Force Promote hybrid sales to accelerate improved productivity	Service Development Strength Set up an elite 400-person scrum team to maximize the value provided	Promotion Strength Establish the No. 1 ‘user-first’ brand	Data ・ Technology Strength Develop a data infrastructure that supports all aspects of strategy execution	Business Development Strength Strengthen mechanisms for generating innovation
		Strengthening the Management Foundation	Human capital connected with Philosophy Develop measures to maximize the potential of human resources			Governance Improve management effectiveness through dialogue with stakeholders	

2. Mid-term Management Plan dip 30th ④ Materiality KPIs and Targets

Established KPIs for each materiality
This year, 6 items were added/expanded to 32 items

Materiality	KPI	Results	Targets		Materiality	KPI	Results	Targets	
		FY'23/2	FY'25/2	FY'27/2			FY'23/2	FY'25/2	FY'27/2
Create of diverse employment opportunities Eliminating employment mismatches	High-quality jobs that meet the needs of diverse occupations, job types and work styles ※1	1.33 million *1	Maintain No. 1 in the market	1.68 million *1	Promoting DEI Respect for Human Rights	Jobs without age bias in hiring (number of jobs with optional age input)	130,000*1	-	650,000 *1
	Number of jobs welcoming seniors	310,000*1	400,000	450,000 *1		Employment Opportunities for People with Disabilities	One-off campaign	Year-round campaign	Year-round campaign
	Number of jobs that allow flexibility for childcare/nursing care	510,000*1	-	800,000 *1		Certified as a provider of excellent recruitment information	Acquired	Acquired and extended	Acquired and extended
	Number of jobs available to foreigner workers/foreign students	140,000*1	-	300,000 *1		Number of cases violating labor laws and regulations	0	Maintain 0	Maintain 0
	Number of jobs accepting high school students	90,000*1	-	150,000 *1		Prohibit all postings that may be considered human rights violations	Already implemented	Continue to implement	Continue to implement
	Number of workers in the medical, nursing care, and social-welfare industries ※2	10,000 people		25,000 people	Responding to the Climate Crisis	GHG emissions from all offices and data centers	334.2t-Co2e/year	Scope1+2 and data center virtually zero *2	Scope1+2 and data center virtually zero*2
Improving human resources, economic productivity, and creating a rewarding workplace	Number of companies that have introduced DX and are subject to billing in the areas of recruiting, human resources, and sales promotion	12,000 companies *1	-	30,000 companies *1					
	Number of jobs for which hourly wage increases or other improvements have been realized ※3	990,000 *1	1 million *1	1.25 million *1					

※1: Includes videos, work experience functions, and messages from "dip san".

※2: Total number of people determined by agency services and the number of workers from media services (in-house estimate).

※3: Hourly wage increases, continuous service bonuses and celebratory gifts for new hires.

*1: End of February

*2: Scope 1 and Scope 2 (city gas and electricity for all offices; from FY23/2, the scope of calculation includes recreation facilities and data centers)

2. Mid-term Management Plan dip 30th ④ Materiality KPIs and Targets

	KPI	Results	Targets	
		FY'23/2	FY'25/2	FY'27/2
Strengthening human capital connected with Philosophy	Engagement Index *4	3.84	4.0 (out of maximum 5)	4.2 (out of maximum 5)
	Percentage of female employees hired as new graduates and later promoted to management positions	43.5%	50%	50%
	Percentage of females in management positions	34.4%	40%	40%
	Percentage of female employees taking childcare leave	98.2%	100%	100%
	Percentage of female employees returning to work after childcare leave	100%	100%	100%
	Percentage of male employees taking childcare leave	92.5% *3	100%	100%
	Percentage of employees with disabilities	3.0% *4	Legal employment ratio *4 or higher	Legal employment ratio *4 or higher
	Percentage of paid leave taken	59.4%	80%	80%
	Average overtime work	23.0 hours/month	20 hours or less/month	20 hours or less/month
	Job turnover rate	12.6%	10.0%	10.0%
	New graduate training	326 hours	Continue to expand	Continue to expand
	New management training	52 hours		
	Next generation leader development training	143 hours		

Materiality	KPI	Results	Targets	
		FY'23/2	FY'25/2	FY'27/2
Strengthening governance	Percentage of Independent Directors	2/3 *5	2/3 or more	2/3 or more
	Percentage of female Directors	55.6% *5	50%	50%
	Number of material legal violations	0	Maintain 0	Maintain 0
	Compliance training and testing participation rate	100%	Maintain 100%	Maintain 100%
	Number of investor interviews	367/year	500/year	550/year

※4: Index in our ES survey

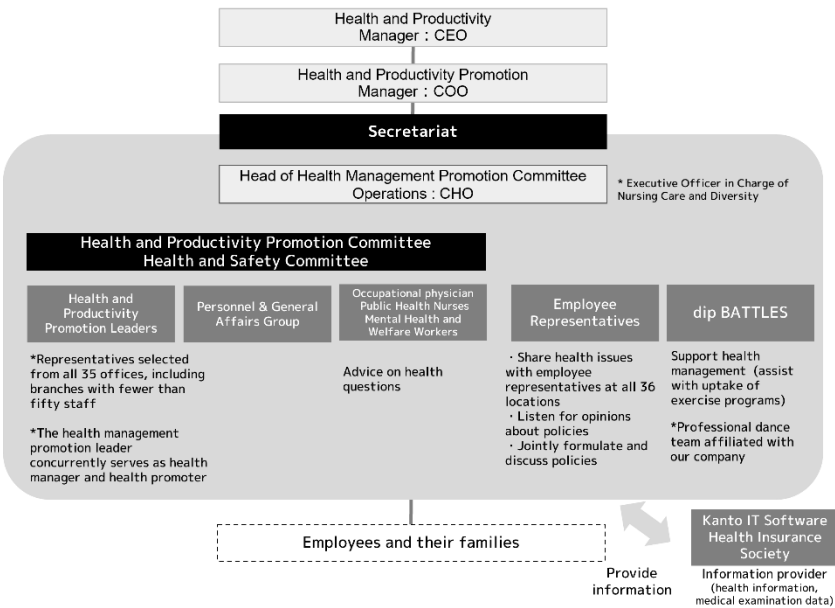
*3 : Calculated based on the Childcare and Family Care Leave Law, the percentage of employees taking childcare leave, etc. and leave for childcare purposes as stipulated in Article 71-4, Item 2 of the Enforcement Regulations.

*4: As of June 1 (as of the time of the Report on Employment Status of Persons with Disabilities, Ministry of Health, Labour and Welfare), the statutory employment rate for private companies is 2.5% (revised in April 2024).

*5: As of May 31, 2023

Promoting health management based on the concept of "mind and body alignment"

Framework for health and productivity management promotion



Based on the belief that "people are everything and people are assets," we believe that employee health management is an important theme that directly affects work productivity and employee happiness. We aim not only to "prevent illness" but also to "make our employees more energetic and happier than ever before." With this in mind, we are promoting health management based on the concept of "preparing the mind and body."

Our efforts in health management have been recognized, and for the third year in a row we have been certified as a "Health and Productivity Company 2025 White 500" company, which is awarded to only the top 500 companies out of the "Health and Productivity Company 2025" companies selected jointly by the Ministry of Economy, Trade and Industry and the Japan Health Conference.

Offering various programs for 'conditioning the mind and body'

- Walking program
 - Dietary improvement program
 - Intranet column on health management
 - Stretching with dip BATTLES, dance lessons for employees and their children only
- Various other programs also continue



▲Walking program



▲Dance lesson



In 2015 we launched a project to foster autonomous career development among female employees.
In February 2017, we received the “Eruboshi” certification from the Ministry of Health, Labor and Welfare as a company which excels in promoting the participation and advancement of women in the workplace.

■ Efforts to increase work opportunities for women



*1. As of FY'25/2

*2. The average of all companies is 10.9% (Aug. 2024) (source: Teikoku Databank)

• Female employee ratio^{*1}

50.9 %

• Female manager ratio^{*1*2}

36.8 %

• Female Childcare/maternity leave / take ratio^{*1}

100.0 %

• Male Childcare/maternity leave / take ratio^{*1}

100.0 %

• Childcare/maternity return ratio^{*1}

100.0 %



In cooperation with local governments
Relocation and Work Experience Events

Since 2018, by leveraging our strength in human resource services, we have developed a business to create opportunities for applicants who wish to "move to and work in rural areas" as well as general "relocation experiences".

■ Actual results for FY'25/2	
Rebun Town, Hokkaido	(Online and in person)
Fukushima Prefecture	(In person)
Higashi Matsushima, Miyagi Prefecture	(In person)
Fukui Prefecture	(Online and in person)
Nishinoshima Town, Shimane Prefecture	(In person)

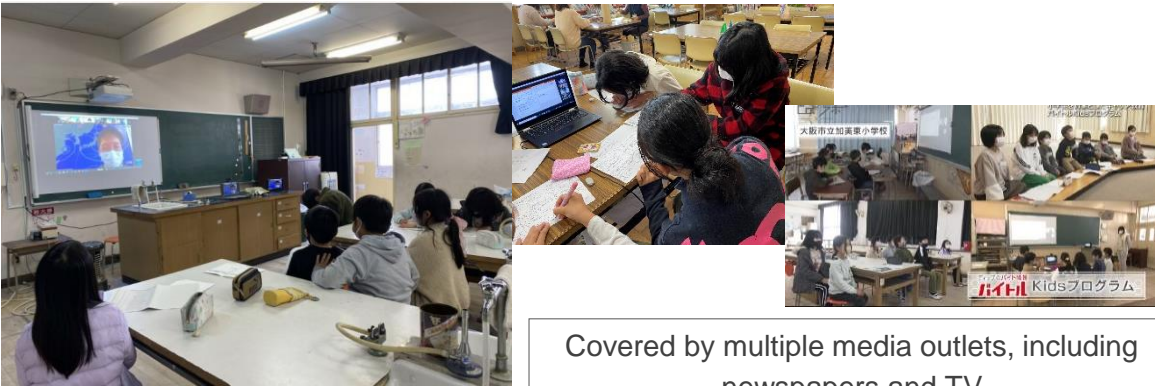


In cooperation with local governments
Contribute to solving urban population concentration and
labor shortages in rural areas

Work experience learning for children
“Baitoru Career Education Program”

Career education for elementary school students, launched in 2019.
Provides an opportunity to enrich children's understanding of the meaning and satisfaction of work by sharing practical know-how. To date, 4,635 elementary school students have experienced the program with the cooperation of more than 45 companies.

■ Actual number of schools	
FY'22/2 : 5 schools	FY'23/2 : 11 schools
FY'24/2 : 21 schools	FY'25/2 : 23 schools



Covered by multiple media outlets, including
newspapers and TV

Continues in its 7th year and FY'26/2
Conducted online with schools and companies nationwide

In December 2021, dip disclosed information in line with the disclosure framework recommended by the TCFD.

Our environmental efforts include switching the electricity used in our offices to renewable energy.



● TCFD

(Task Force on Climate-Related Financial Disclosures)

A task force created in December 2015 by the Financial Stability Board (FSB), which consists of central banks, financial supervisory authorities and finance ministries of major countries, to consider climate-related disclosures and the responses of financial institutions with the aim of stabilizing the financial market.

As of June 24th, 2022, 3,549 organizations across the world and 962 in Japan have endorsed the TCFD recommendations.

Disclosure in line with TCFD recommendations
<https://www.dip-net.co.jp/en/esg/environment/E004>

■ ESG indices selected to date



Disclaimer

- Forward-looking statements in this document are based on the company's current understanding, opinions, judgments, and forecasts at the time of preparation and are not intended to guarantee their realization. Changes in various factors may cause actual performance or results to differ materially from these statements.
- Information contained herein regarding companies other than dip is quoted from public sources and others. dip has neither verified nor is it responsible for the accuracy of such information.
- Any statements made herein are made solely for provision of information and are not an inducement to investment in dip securities. It is recommended to refrain from making investment decisions that are fully dependent on this material.
- English documents are prepared as a courtesy to our shareholders. In the event of any inconsistency between English-language documents and the Japanese-language documents, the Japanese-language documents will prevail.

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