

The logo for dip Corporation, featuring the lowercase letters 'dip' in a bold, white, sans-serif font.

Labor force solution company

FY'26/2 Q4 and Full Year Financial Results

dip Corporation

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

April 14, 2026



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01

FY'26/2 Q4 and Full Year Financial Results

1. FY'26/2 Q4 Consolidated Results
2. FY'26/2 Q4 Segment Results
3. FY'26/2 Full Year Financial Results

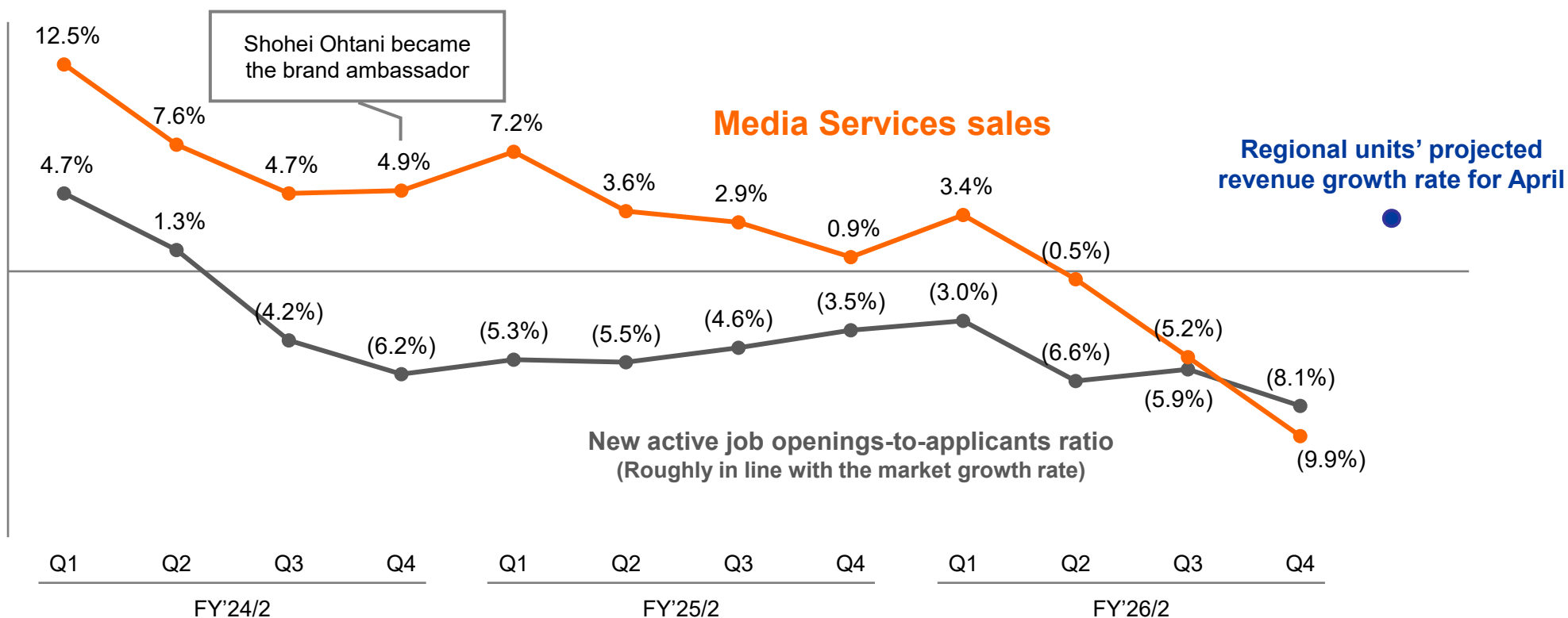
In addition to the impact of an increase in client handover tasks due to the transition to a solution-based structure, sales declined in the fourth quarter due to intensifying competition with rival companies.

(Unit : Million Yen)		FY'25/2 Q4 Results	FY'26/2 Q4 Results	YoY
Entire Company	Sales	13,733	12,474	(9.2%)
	Operating income	2,523	1,027	(59.3%)
	Ordinary income	2,473	892	(63.9%)
	Net income attributable to owners of parent	1,589	357	(77.5%)
Personnel Recruiting Services Business	Sales	12,047	10,882	(9.7%)
	Segment Profit	3,540	2,624	(25.9%)
DX Business	Sales	1,686	1,592	(5.6%)
	Segment Profit	911	852	(6.5%)

Competition with rival companies intensified from the fourth quarter onwards.
The impact on fourth quarter sales growth rate was approximately negative 2 percentage points.

The impact of the transition to the new solution-based structure is expected to be resolved during the first half of this fiscal year and contribute to improved productivity. Regional units that did not undergo major organizational changes are showing positive sales growth. (April prospect:YoY+3%)

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

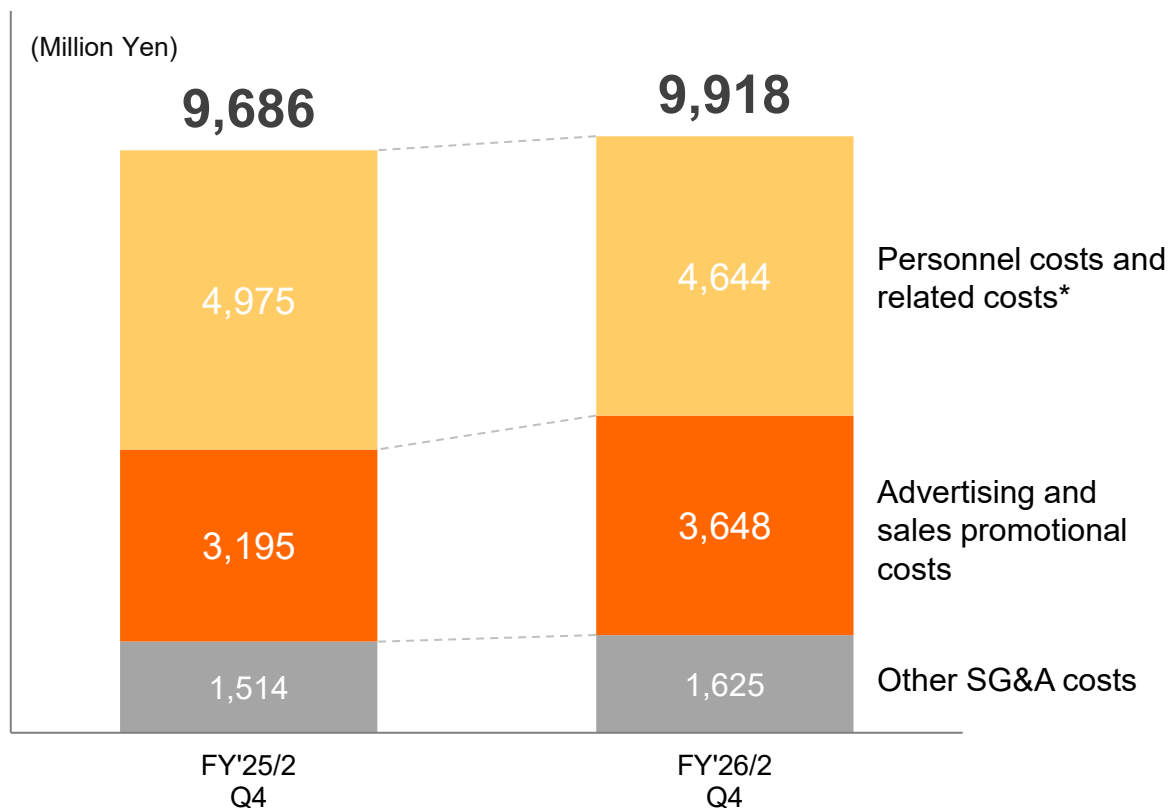


Source
New active job openings-to-applicants ratio: The Ministry of Health, Labor and Welfare's "General Employment Placement Report (Job Security Service Statistics)".

Advertising investment in Spot Baitoru and existing services increased, and the ratio to sales rose YoY (+5.9%pt)

Although the number of employees increased due to measures such as strengthening mid-career hiring, personnel costs decreased as no special bonuses were paid this year, unlike the previous year.

■ Breakdown in SG&A



【Personnel costs and related costs】

Although the number of employees increased due to measures such as strengthening mid-career hiring, the total personnel costs declined due to the absence of the special bonus paid in the previous fiscal year.

【Advertising and sales promotional costs】

Strengthen advertising investments for Spot Baitoru and existing services.

【Other SG&A costs】

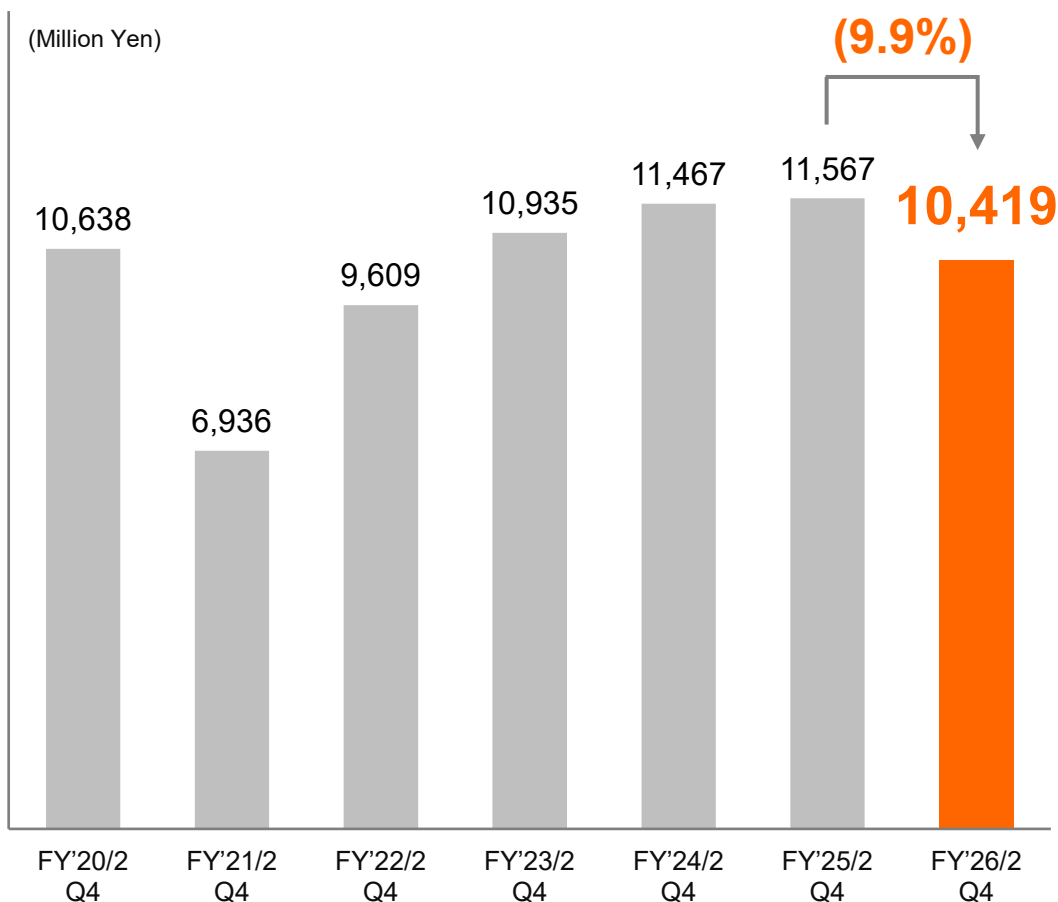
Increase in rent due to expansion of head office.

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

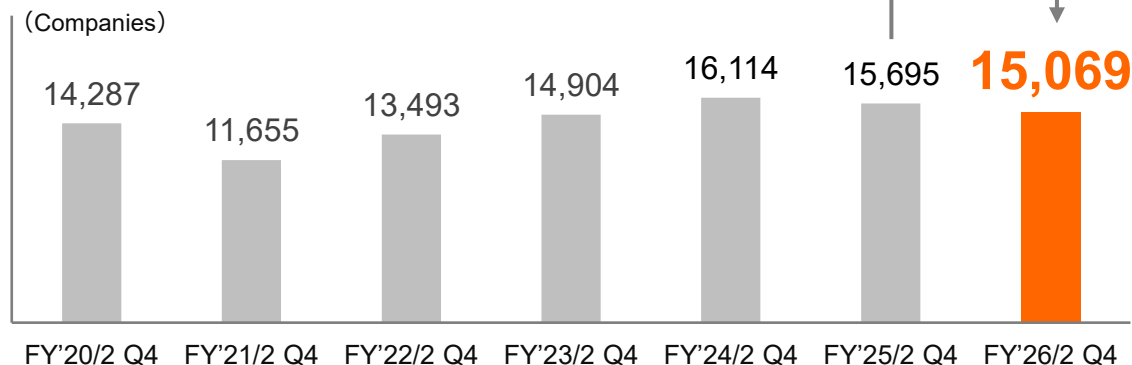
The decline in the number of client companies has slowed compared to the previous three quarters, indicating a recovery in client acquisition. On the other hand, unit prices have fallen, particularly among staffing companies.

Media Services*1 sales trends

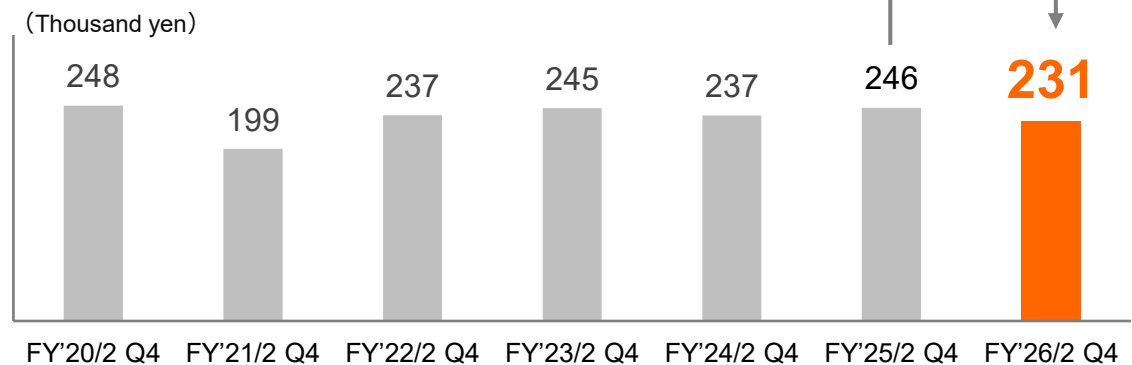
*1 Media Services: Baitoru, Baitoru NEXT, Baitoru PRO, Hatarako.net



Media Services number of contracted companies (Unique*2)



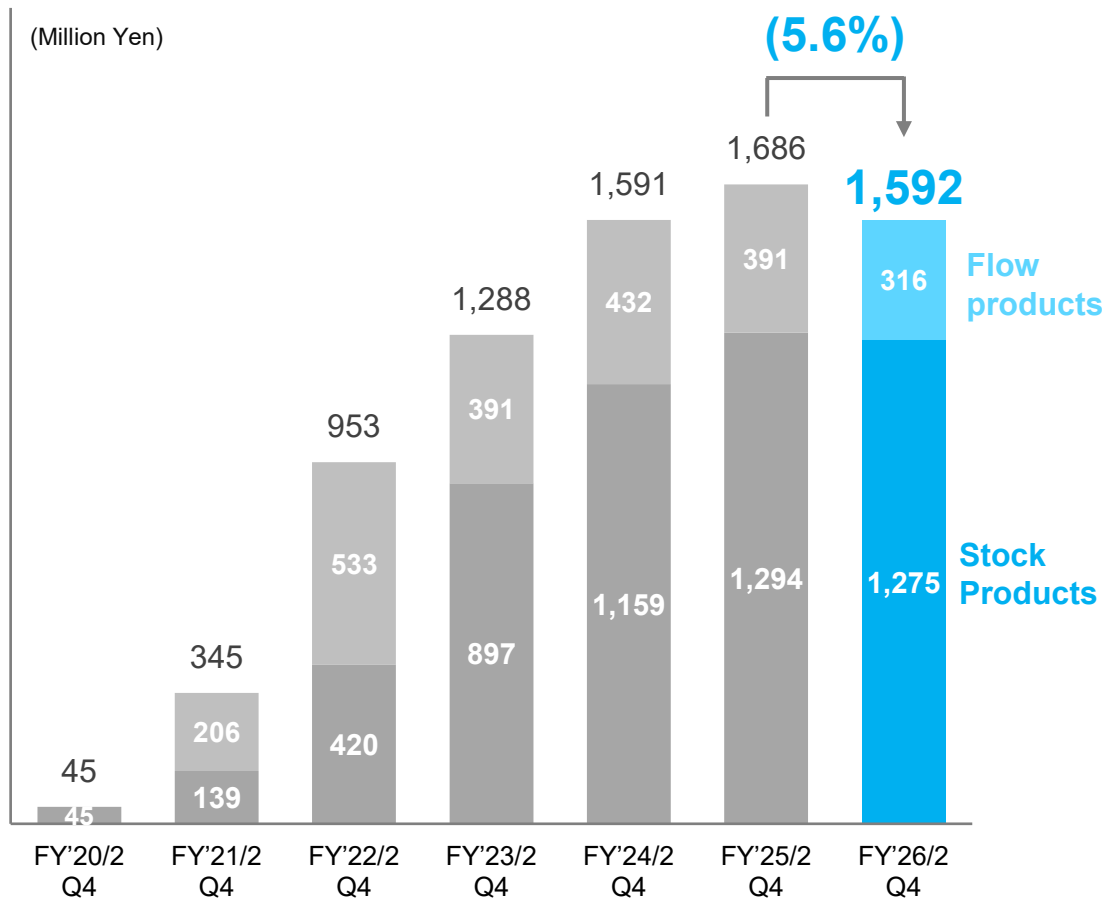
Media Services contract unit price trends (Unique*2)



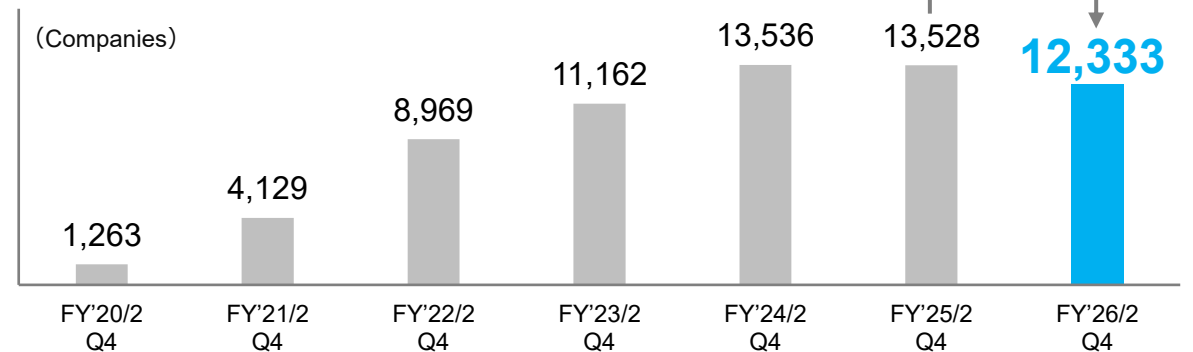
Growth in flow products has slowed due to a decline in the number of media service subscribers. Among stock products, we have seen growth in the sales promotion segment, however the segment focused on recruitment and HR efficiency has seen a decline due to a lack of new customer acquisition.

The sales promotion support sector has grown to around 1.1 billion yen in ARR.

■ Trends in Net sales



■ Trend in number of contracted companies*1 (average by quarter)



*1 Number of companies using paid services (number of unique counted companies)

■ Quarterly KPI

	FY'26/2 Q1 Results	FY'26/2 Q2 Results	FY'26/2 Q3 Results	FY'26/2 Q4 Results
Net sales quarterly average	590mn	540mn	540mn	530mn
Quarterly average billing number of companies	14,061	12,367	12,256	12,333
Quarterly average ARPU*2	¥42,000	¥44,000	¥44,000	¥43,000
Stock sales ratio*3	75%	80%	79%	80%

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

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

**The impact of the transition to a solutions-based structure lasted longer than initially anticipated, resulting in sales falling short of performance forecasts.
Profits fell short of the target due to a decrease in marginal profit resulting from lower sales.**

Strategies for mid-term growth are being steadily implemented.

(Unit : Million Yen)

	FY'25/2 Results	FY'26/2 Results	YoY	(Reference) Previous forecast as of Apr. 14, 2025	
Entire Company	Sales	56,386	54,852	(2.7%)	60,000
	Operating income	13,405	9,112	(32.0%)	12,000
	Ordinary income	13,257	8,990	(32.2%)	11,900
	Net income attributable to owners of parent	8,951	5,956	(33.5%)	8,000
Personnel Recruiting Services Business	Sales	49,662	48,239	(2.9%)	52,600
	Segment Profit	18,379	15,208	(17.3%)	17,100
DX Business	Sales	6,723	6,613	(1.6%)	7,400
	Segment Profit	3,391	3,710	+9.4%	4,200



02 Progress of the Strategy

1. Transition to a Solution-Based Structure
2. Promotion of the “Othello Project”
3. Expansion of Baitoru Talk
4. Progress of the “Zero Project”
5. Enhancing Corporate Branding

The transition to a solution-based structure represents the largest organizational restructuring since the company's founding.

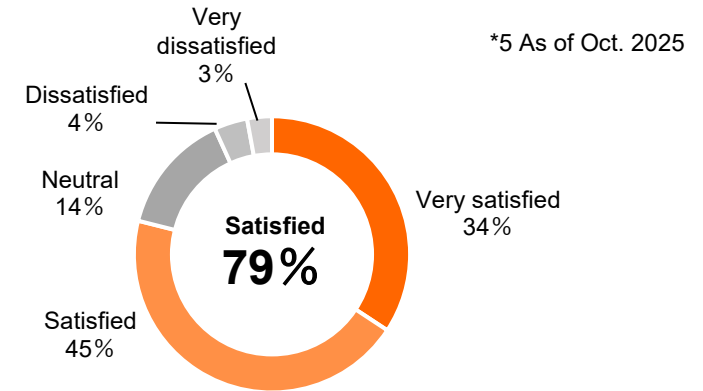
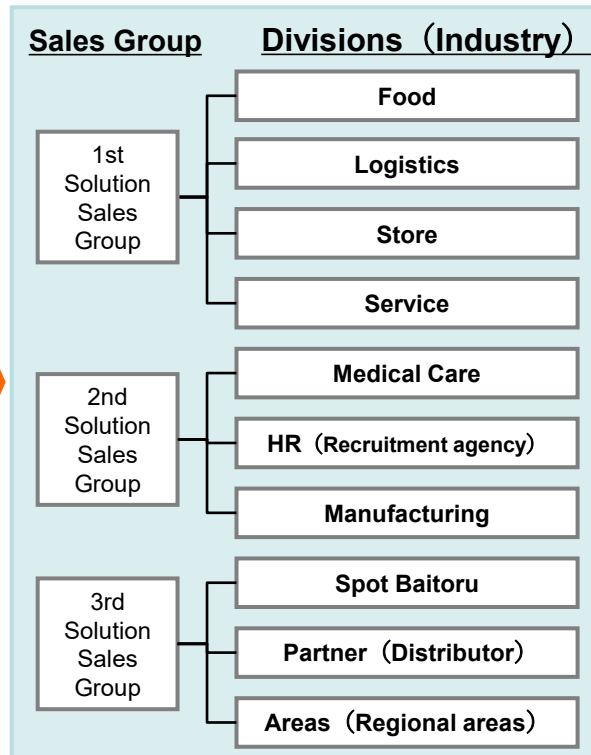
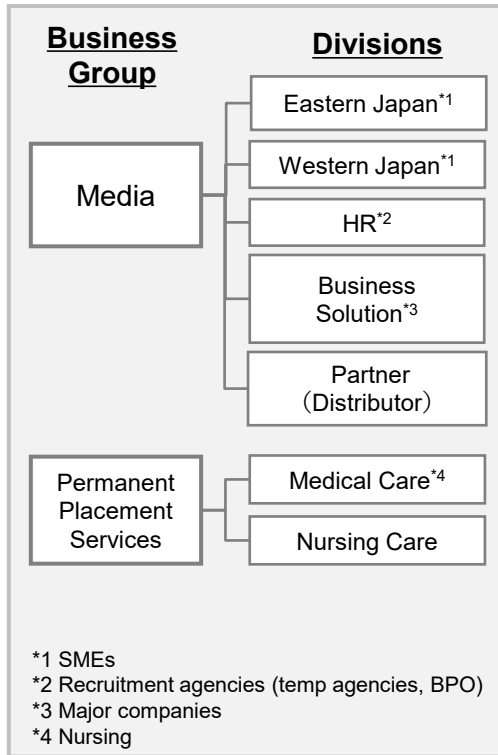
The company has handled 41,000 client handoffs company-wide.
The value we provide continues to improve steadily.

- Shifting from a sales structure based on region and company size to one based on industry sector.
Aiming to enhance the value provided to client companies and achieve significant productivity gains

- Reprint : Survey results of client company satisfaction with dip sales staff *5

< Before the transition >

< Solution-based sales structure >



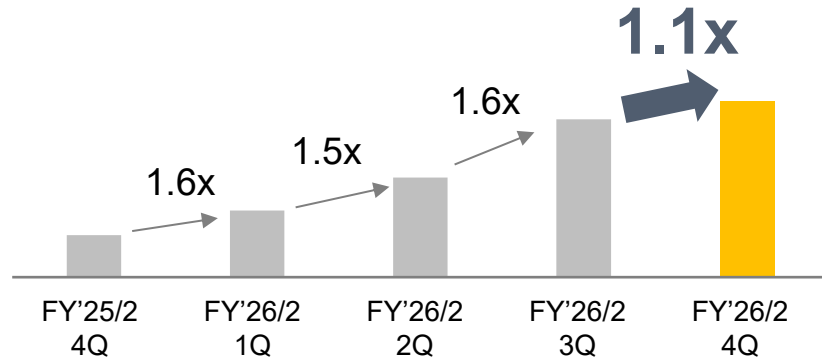
< Feedback from client companies >

- When I consulted dip about our stagnant sales, they conducted a thorough analysis of our business challenges and identified the problem as a lack of customer numbers. They proposed ways to increase our customer base, and I decided to implement "MEO KOBOT" system. (Food Industry)
- The dip sales team pointed out that high turnover was an issue for our long-term business sustainability and provided recommendations for improving our compensation structure and employee benefits based on case studies from other companies. As a result, not only did our turnover rate improve, but the number of applicants increased significantly, and we were able to successfully hire new staff—we are extremely satisfied. (Nursing care industry)

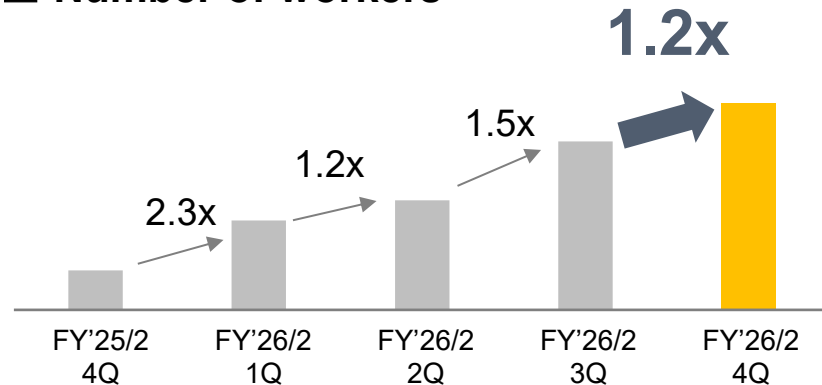
The number of job postings and the number of workers on Spot Baitoru are steadily increasing.

Gradually penetrating the spot work market, which does not overlap with existing job recruitment platforms.

■ Number of job postings



■ Number of workers



■ Example of implementation

▼ Changes made in response to unpaid wage issues (Major retailing company A)

As public concern over unpaid wages has grown, we began to have doubts about the safety of other spot work services we were using. In light of the potential impact on the franchisor, headquarters began using the highly secure Spot Baitoru. Currently, the use of this service is expanding across our locations.

▼ Switching to headquarters operations (Major food company B)

While individual stores had been recruiting spot workers at their discretion, rising company-wide recruitment costs became an issue. To address the conflicting needs of headquarters - which wanted to reduce costs by hiring long-term staff - and the individual stores - which wanted to continue recruiting spot workers - we began using a bundled plan that allows access to both Baitoru and Spot Baitoru. We also shifted operations to centralized management to provide visibility into patterns of usage.

▼ Simultaneous implementation of Baitoru and Spot Baitoru (Major logistics company C)

We tried recruiting long-term staff through other channels, but it didn't yield results and ended in failure. To secure the minimum number of staff needed to run the store, we began using another company's temporary staffing service. We were attracted to the fact that using the Baitoru and Spot Baitoru bundle allowed us to address both of our hiring challenges, so we started using the service. We successfully recruited long-term staff through Spot Baitoru.

▼ Simultaneous Implementation of Baitoru and Spot Baitoru (Major retailing company D)

Headquarters was concerned about the increase in recruitment costs due to the increased use of spot work at its branches. While exploring ways to fill vacancies using existing staff, they were impressed by Baitoru Talk's "shift adjustment feature" and "spot job posting feature" and began implementing the system. This resulted in reduced recruitment costs and improved productivity.

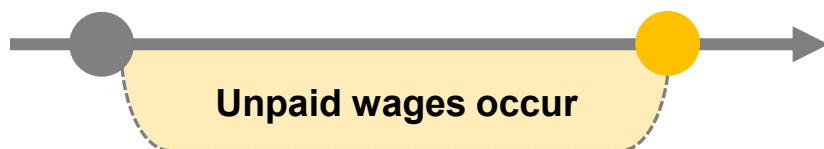
In March of this year, the Spot Work Association revisited the grounds for cancellation. Cancellations based on reviews from other companies are been prohibited. dip implemented the necessary measures in April of last year.

The review conducted last September has highlighted the fact that cases of unpaid wages continue to occur.

■ **If the company had operated in accordance with the grounds for termination announced by the Association in September 2025, unpaid wages would have accrued**

September 2025, other platforms began implementing operations in line with the Association’s announcement

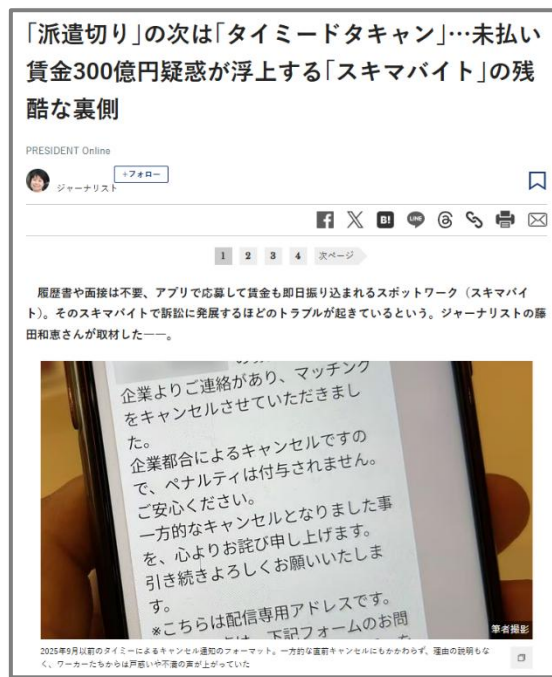
In March 2026, the Association further reviewed the grounds for cancellation



【Beginning March 2026, last-minute cancellations for the following reasons will no longer be permitted】

- The employee does not meet the requirements regarding work attitude specified in the job posting
- Changes in the number of positions need to be made due to significant fluctuations in workload
- Factual errors in the listing (such as incorrect business details or dates/times)

■ **There are also reports that the law firm plans to file a lawsuit against the platform**



▲PRESIDENT Online: Published Apr.5, 2026

Feedback from the companies that are using spot work service

● Major food company E

I’m very concerned that if we continue using a service without any notification of policy changes, we might find ourselves in violation of the rules before we even realize it. That’s why I plan to continue consulting with dip, as they always provide such thorough explanations.

● Major cleaning company F

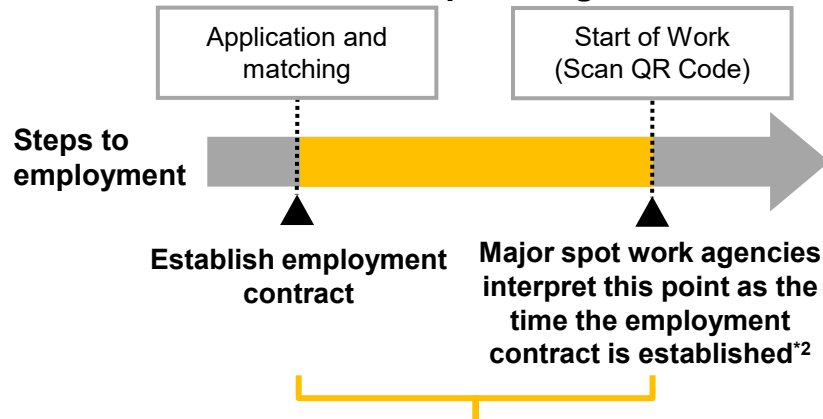
Using services that frequently appear in the news could potentially damage our own brand. Going forward, we intend to prioritize Spot Baitoru, which maintains a clean track record..

At major spot work agencies, there were cases where workers were not paid the equivalent wage even when employment was canceled at the employer's convenience immediately before the scheduled shift (The statute of limitations for wage claims, including compensation for lost wages, is generally three years)

We recognized this as an issue early on and amended the terms of service in April 2025 (Cases previous to this date have been resolved*1)

Major spot work agencies defined the point at which a labor contract was established as the "point at which the QR is code scanned." Therefore, when a job cancellation occurred due to the employer's circumstances before the spot work user scanned the QR code, the agency did not seek compensation from the employer.

Background reasons for the accrual of unpaid wages



In the event of cancellation by the company during this period, payment equivalent to wages is required.

*1 For our users who lost work opportunities for similar reasons prior to the terms and conditions change, we provided compensation equivalent to wages at our expense

*2 Prior to August 31, 2025

Actions undertaken by companies and related organizations on this matter

(Items in yellow indicate our company's response, while the area within the red frame indicates new developments.)

- Oct. 2024 Spot Baitoru launch and entry to the Spot Work industry
Mar. 2025 A policy of 100% compensation for employment cancellations due to employer circumstances on Spot Baitoru
Apr. 2025 Policy established to provide compensation at our expense to users who have lost their employment opportunities
Jun. 2025 Publish an opinion advertisement*3
Jul. 2025 Ministry of Health, Labour and Welfare Announcement on "Labor Management for Spot Work"
Sep. 2025 Spot Work service providers amend service regulations
Oct. 2025 Worker files lawsuit against employer demanding payment equivalent to wages for past pre-employment cancellation
Nov. 2025 Reports indicate the issue of unpaid wages has escalated into a class-action lawsuit
Dec. 2025 In response to a lawsuit filed in October regarding pre-employment cancellations, the Tokyo Summary Court ordered the employer to pay an amount equivalent to wages



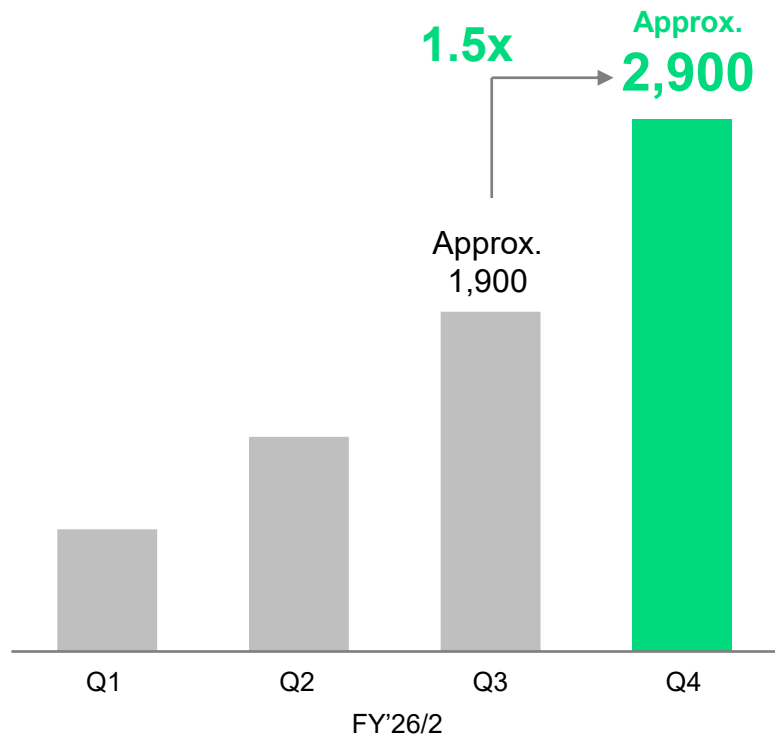
*3 Provided separately in Appendix, p.48



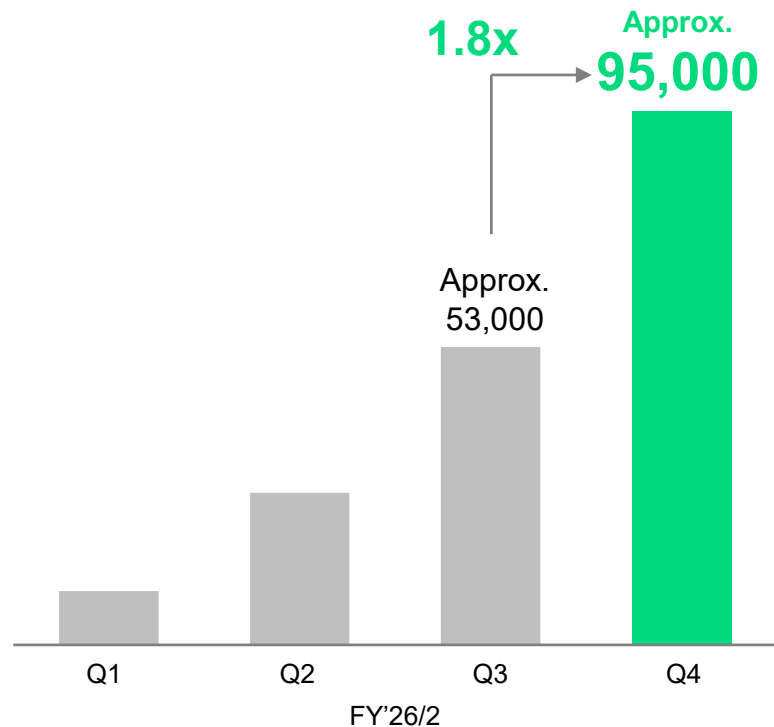
The number of companies and users are growing rapidly.
Aiming for 2 million users.

Accelerate the proposal of solutions that cover the entire recruitment process and drive revenue growth for existing services.

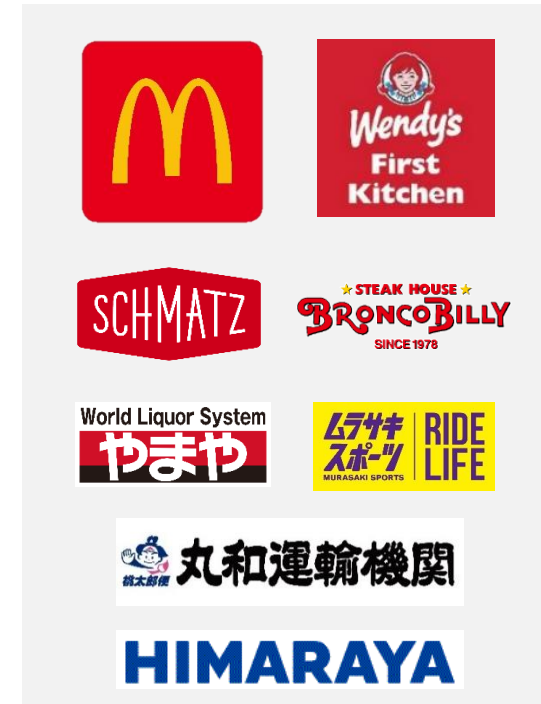
■ Number of contracted companies*2



■ Number of users*2



■ Introduction examples of companies*3

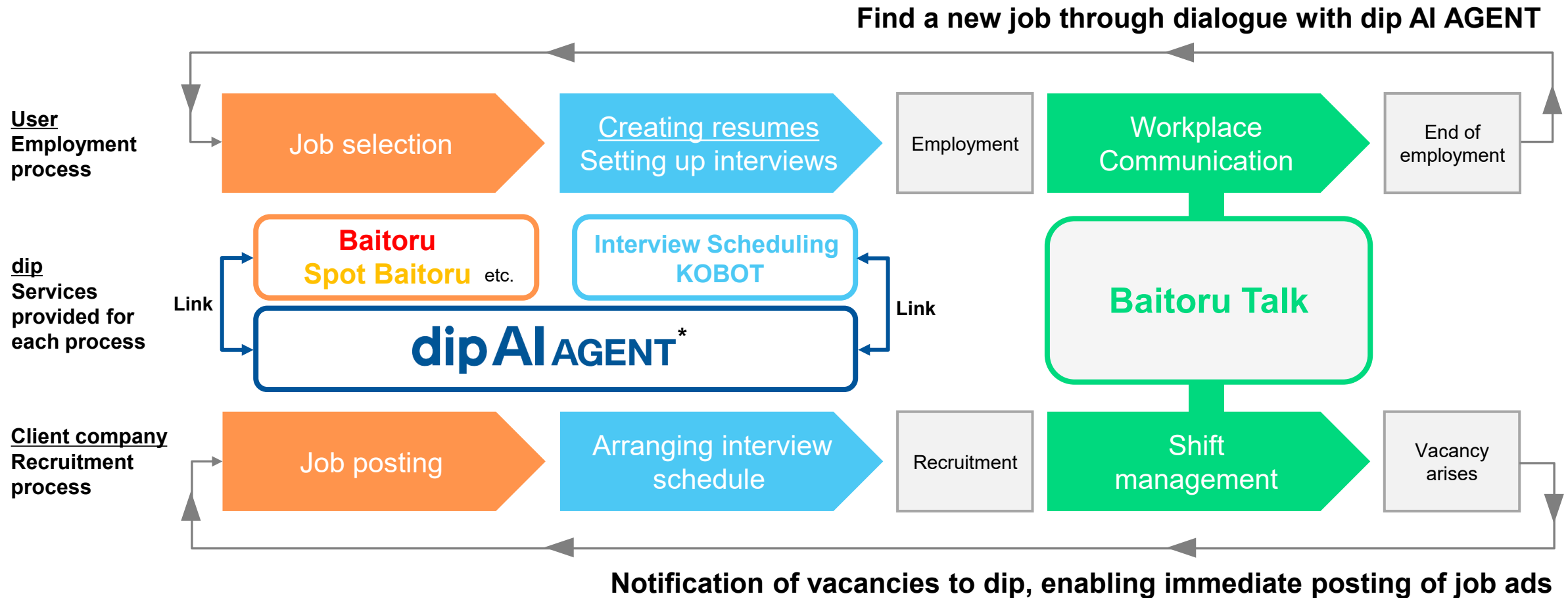


*1 A communication app for part-time employees and store managers, equipped with features such as collecting preferred shift availability and coordinating shift swaps. (Details are provided separately in Appendix page 52)

*2 As of the end of each quarter

*3 Including companies conducting test implementations

Delivering solutions aligned with employment and recruitment workflows.
By maintaining continuous connections with users and client companies,
we accumulate data and build our proprietary AI platform.



* Renamed from dip AI

Progress of the “Zero Project”

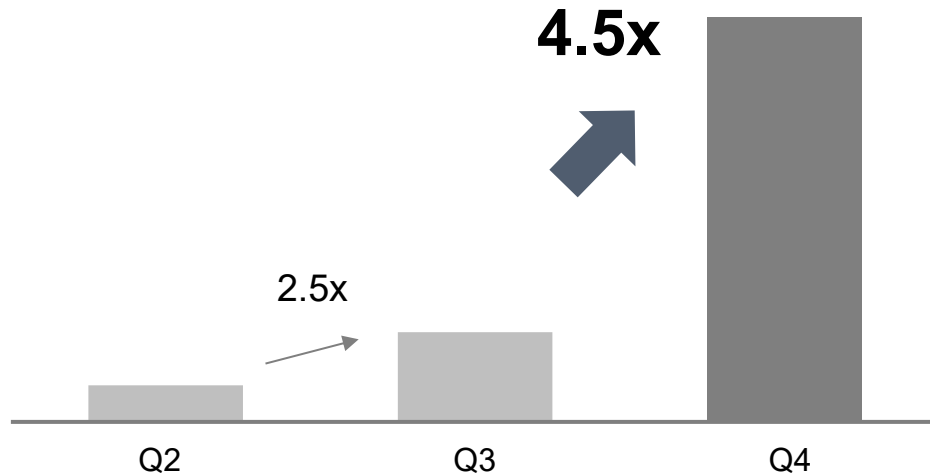
Establish a system where financial institutions introduce companies with hiring needs.

By expanding transactions with companies that have already undergone credit screening, we aim to continue maintaining 'zero postings for illegal part-time jobs'

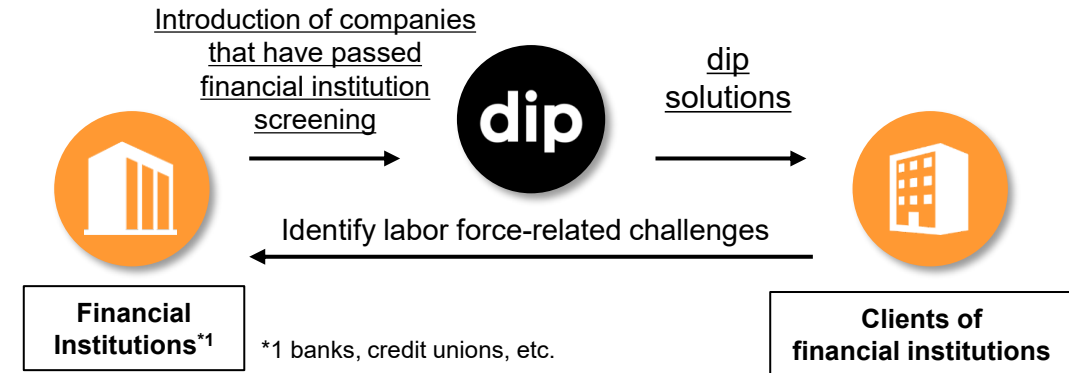
■ Business matchings with financial institutions are progressing smoothly

Results of Business Matching
Bank : 45 Branches : 4,351

Number of client referrals from financial institutions



< Project schematic diagram >



■ Partnering with Shibuya City and the MPD*2, we launched the “Shibuya Zero Illegal Part-Time Jobs Project.” Initiated large-scale campaigns to prevent youth involvement in illegal work.



▲ Press conference



▲ Shibuya Charter Sheet Advertisement

*2 Metropolitan Police Department

We have released a video of a conversation between Shohei Ohtani and CEO Tomita.

A new commercial featuring Ohtani will begin airing in early February.

■ A conversation between Ohtani and CEO Tomita



dip brand ambassador Shohei Ohtani talks about his thoughts on the WBC in his first interview with dip in two years

Full version URL
<https://www.youtube.com/watch?v=5Psl-F7Z UE>

■ Airing of new Ohtani commercial themed "Find What You Love"



■ The advertising impact of interview videos *1

YouTube
Total views

approx. **6.3**
million views

Advertising
equivalent value

approx. **400**
million yen
(WEB article 413)

YouTube total views

approx. **27** million views

As the main sponsor of the “2026 World Baseball Classic® Tokyo Pool,” we conducted a large-scale promotional campaign across a variety of channels.

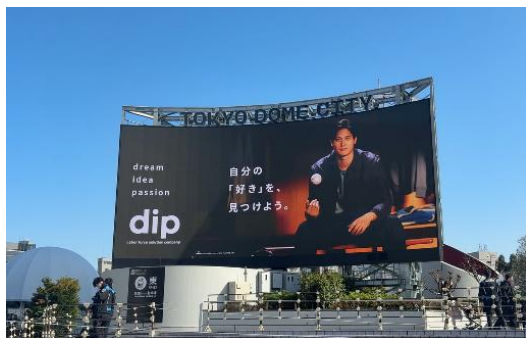
Featured in numerous media outlets and proven highly effective in terms of advertising and promotion.

■ Advertisements behind home plate

■ Launching advertising campaigns in major cities



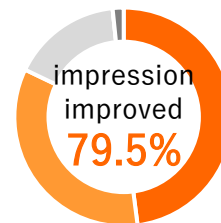
▲ Billboard ads at “Sky-building” Sakae, Nagoya



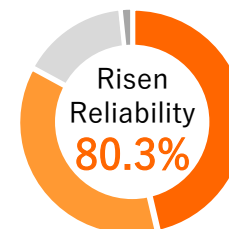
▲ Large-scale ads at Tokyo Dome City

■ Effects of becoming the WBC’s main sponsor*1

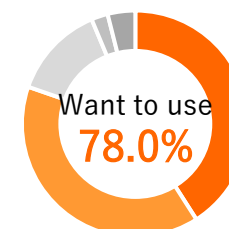
How has your impression of dip changed since before the tournament?



How did the reliability of dip change before and after the tournament?



Would you like to use dip’s services in the future?



■ Advertising effectiveness*2

Advertising equivalent value
approx. **3.5** billion yen

Number of TV programs covered
approx. **130**

Total exposure count
approx. **3,080**

Total exposure time
approx. **4.1** hours

*2 As of March 11, 2026



03 New Strategy for the Current Fiscal Year (FY'27/2)

1. Launch of the "Zero Advertising and Promotion Costs Project"
2. Data-Driven Management
3. Hybrid Strategy Combining Listing Fees and CPC
4. Development of Human Capital

1. Launch of the "Zero Advertising and Promotion Costs Project"

We support our client companies to improve their recruitment branding by using job introduction videos on social media. Capitalizing on a base of 600,000 social media followers.

We aim to increase our user base and improve our ability to attract customers by increasing the amount of content we produce ourselves. We will commercialize the creation and sale of content to hiring companies, aiming to effectively eliminate advertising and promotional expenses in the medium to long term.

■ Launch "BizReal," the first SNS video content service in the recruitment industry



■ New video content launched in April



【Service Overview】

We produce documentary-style videos capturing the behind-the-scenes operations at our client companies—aspects not typically visible to the public—and share this authentic, third-party perspective on dip's social media channels.

Supporting client companies in strengthening their recruitment branding. Since its launch in December 2023, a total of 62 companies have joined the program. The combined followers across our YouTube channel and TikTok account has surpassed 598,000.*



Planning to post updates regularly on our official YouTube and TikTok channels.

• Spoba* Ninja dip official
<https://www.youtube.com/@supobagoninja?app=desktop#bottom-sheet>

• Back to My Old Part Time Job
<https://www.youtube.com/playlist?app=desktop&list=PLmJhqeYOcfDIW42ZbYZflbB5P6Xhq22B&ra=m>

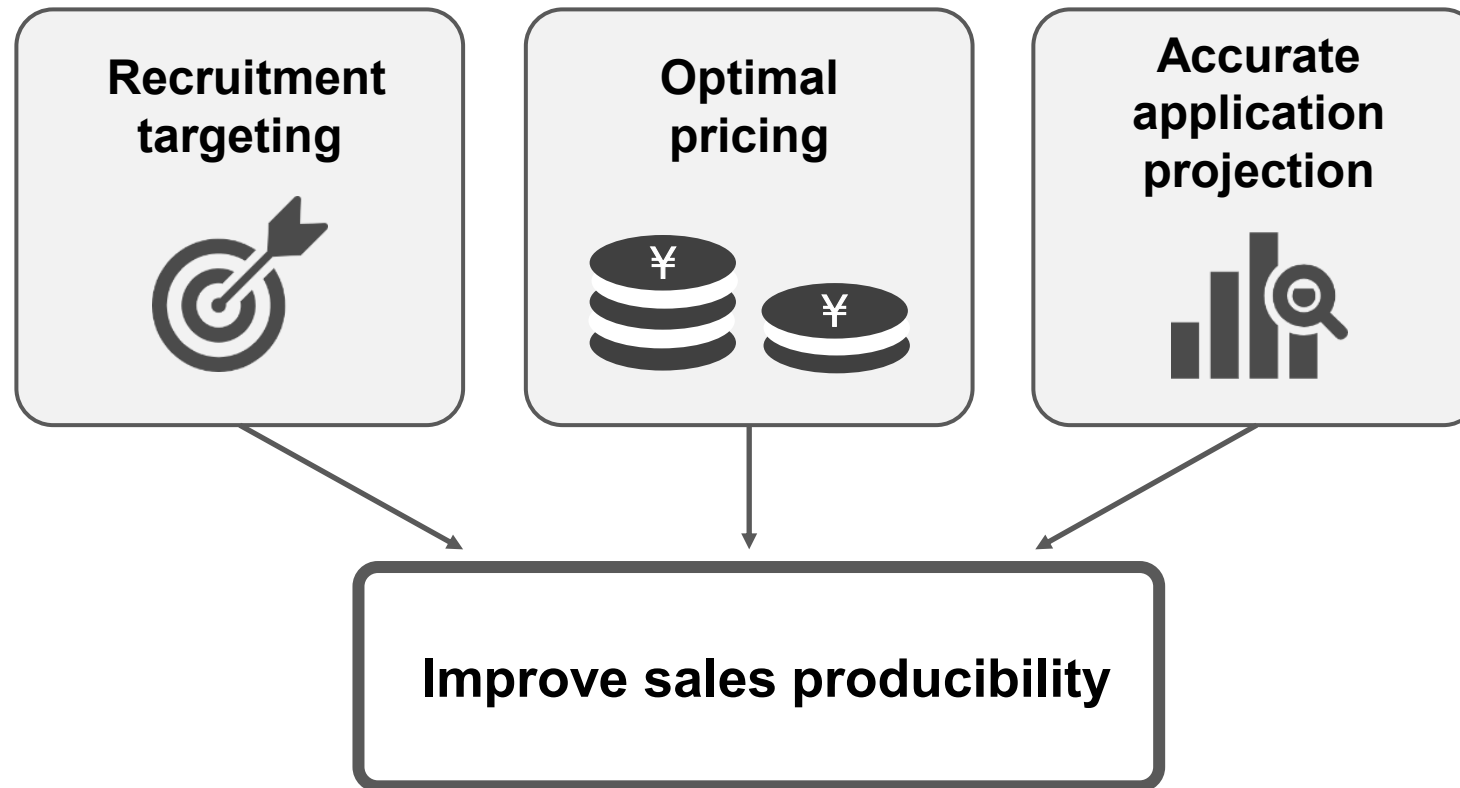
• So Into My Colleague dip official
https://www.tiktok.com/@bamero_dip

*Spot Baitoru

*As of March 31, 2026

To adapt to market changes and achieve more efficient targeting, optimal pricing, and precise lead forecasting, we have implemented data-driven management. This initiative aims to improve the reproducibility of sales and boost productivity.

Competing with the cost-per-click (CPC) model used by major aggregation websites.

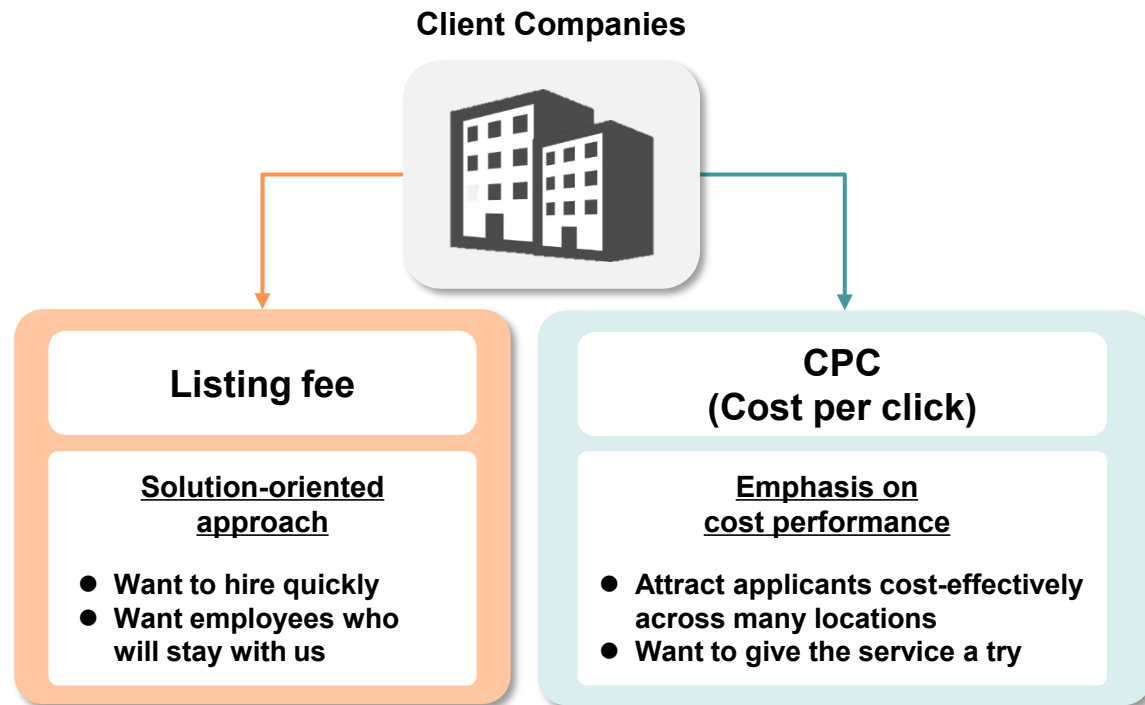


3. Hybrid Strategy Combining Listing Fees and CPC ①

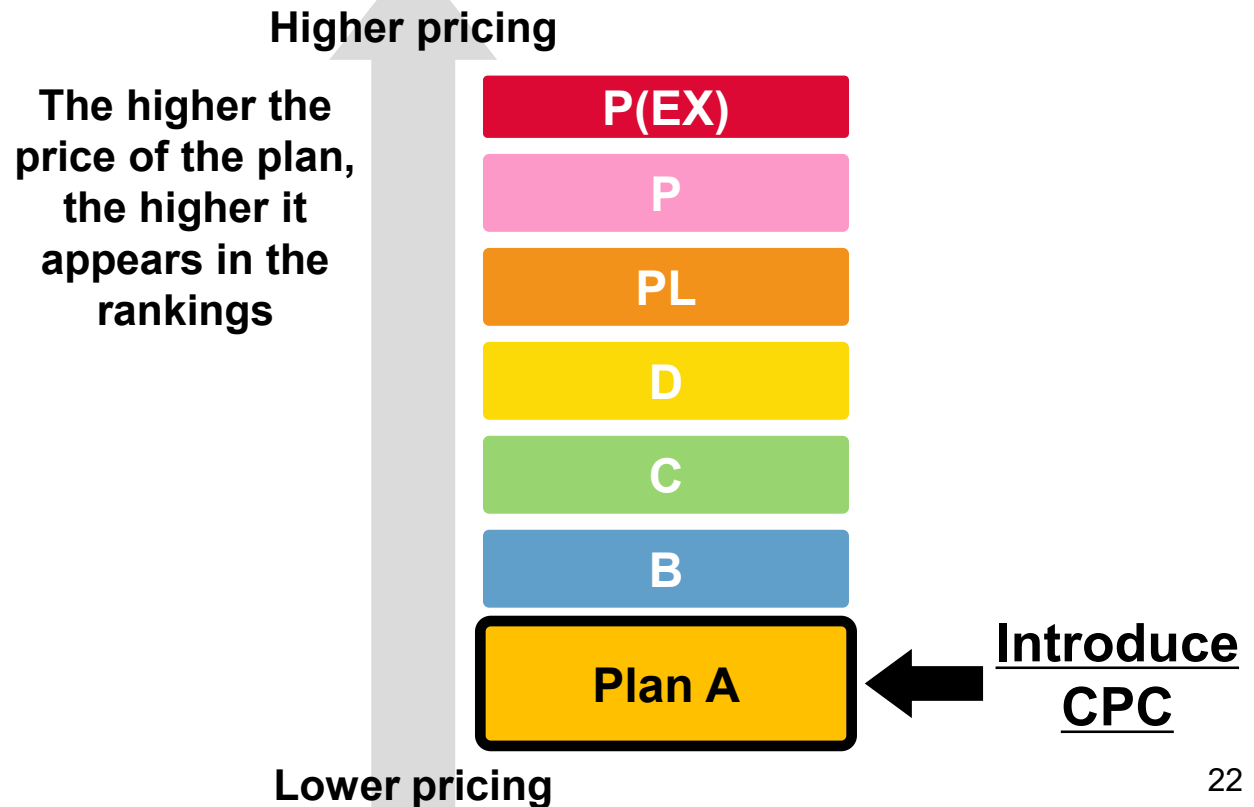
In addition to our existing listing-based pricing model, we plan to introduce CPC-based products (scheduled for the second half of the year). Proposing the most suitable billing method, according to the clients' recruitment needs.

We have introduced CPC to our lower-tier plans (lower price range). By displaying job postings with a listing fee above those with CPC, we are minimizing the temporary decline in revenue associated with the introduction.

- We will propose the most suitable billing method tailored to our clients' hiring challenges and recruitment needs



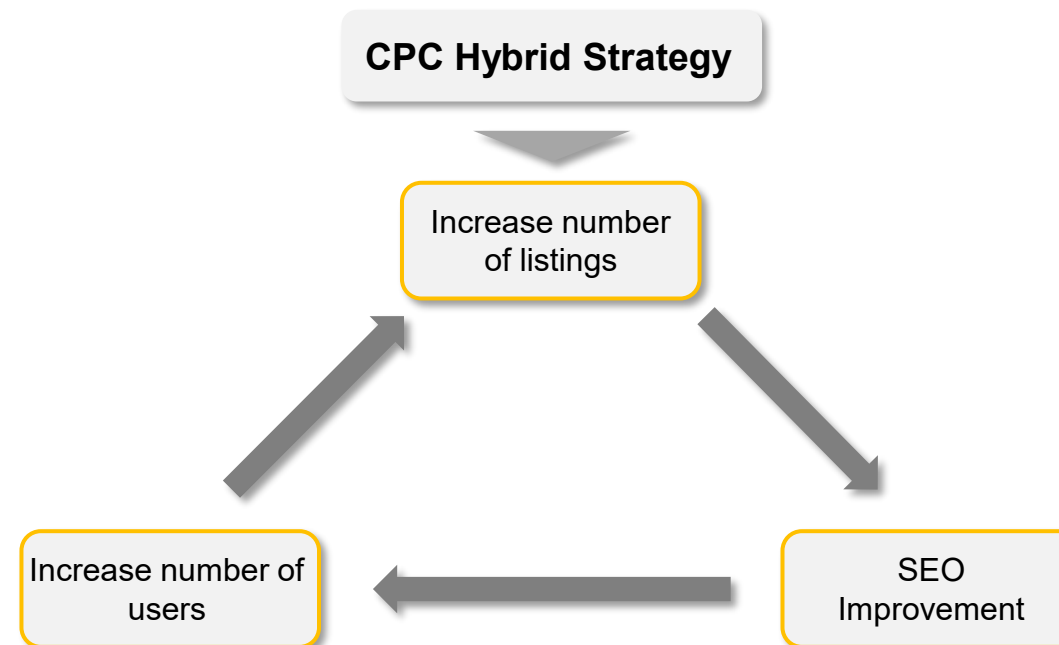
- Pricing Plan Table



**Significantly increase the number of listed properties and improve SEO.
Dramatically expand the user base and accelerate revenue growth.**

**We have significantly increased the number of job listings through initiatives such as encouraging major companies to list their unlisted branches and refining job categories.
We aim to increase the number of job listings from 500,000 to 1 million by the end of this fiscal year.
In medium term, aiming to reach the same level as our major competitors.**

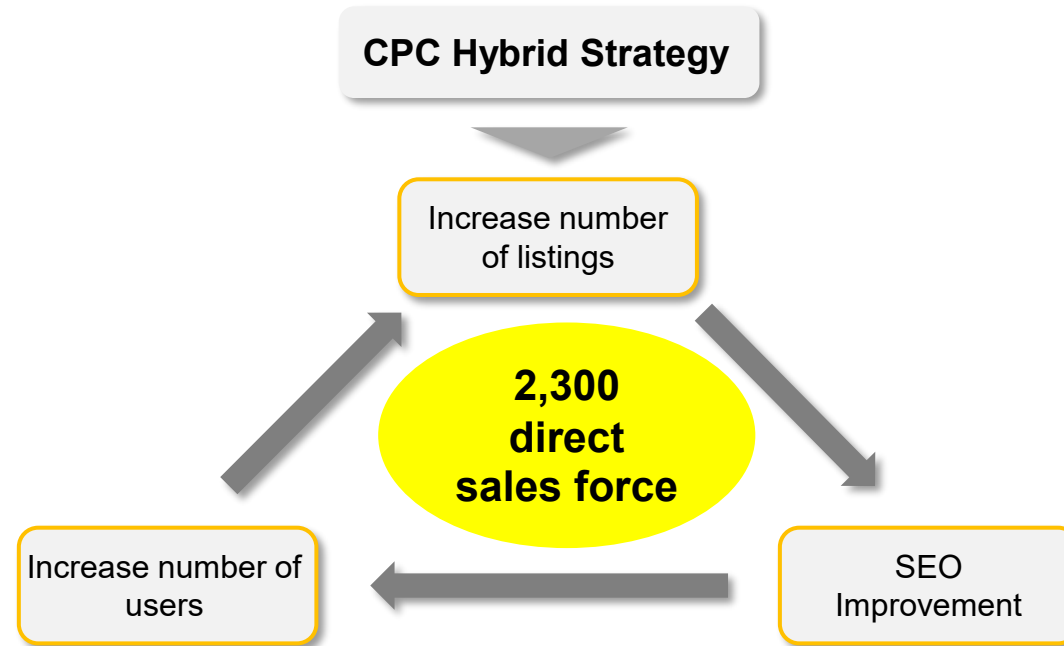
- How a hybrid strategy combining display advertising and CPC accelerates revenue growth



Leveraging the strengths of our 2,300 direct sales force to rapidly expand sales utilizing our competitors' agency networks as well

Transition to a structure that achieves strong revenue growth without increasing the number of employees

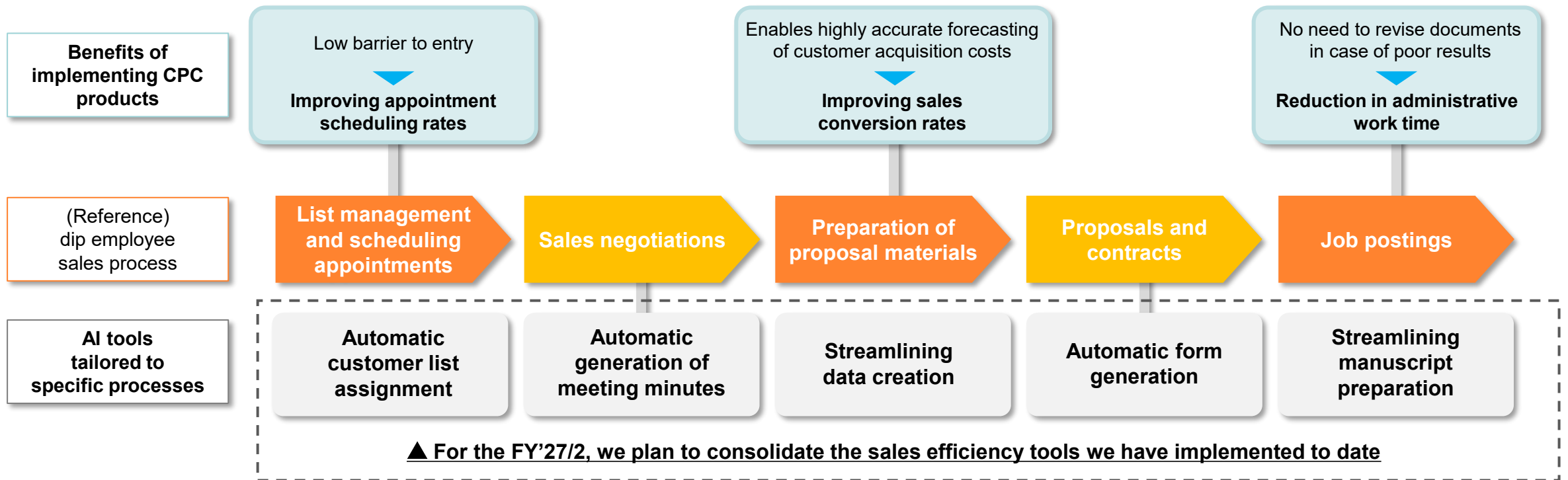
■ How a hybrid strategy combining display advertising and CPC accelerates revenue growth



The CPC contributes increase appointment scheduling and sales conversion rates while reducing the workload associated with post-sales follow-up. In addition, with the continue of AI-powered business reforms, aiming to increase productivity significantly.

Fewer client companies are expressing concerns about the effectiveness of their recruiting process which reduces the psychological pressure on sales staff. We anticipate this will contribute to a reduction in turnover rates.

■ Streamlining the sales process through the introduction of CPC products and the use of AI tools



532 new graduates joined the company.

Conducted training in Atami to imbue the company's philosophy.

【Induction Ceremony】



▲ President Tomita gives a message of encouragement to new graduates



▲ Induction ceremony held after completion of six-day philosophy training

【Training in Atami】



▲ Performance competition held to strengthen unity among new graduate employees



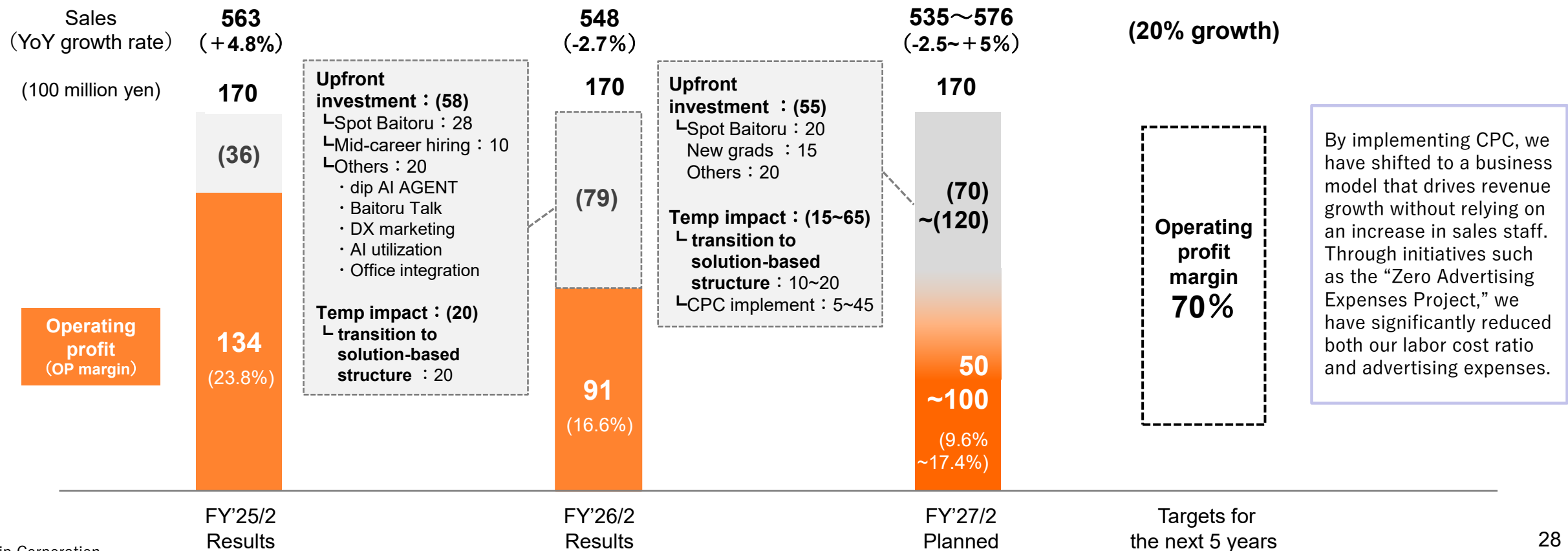
▲ Presentations by new graduate employees



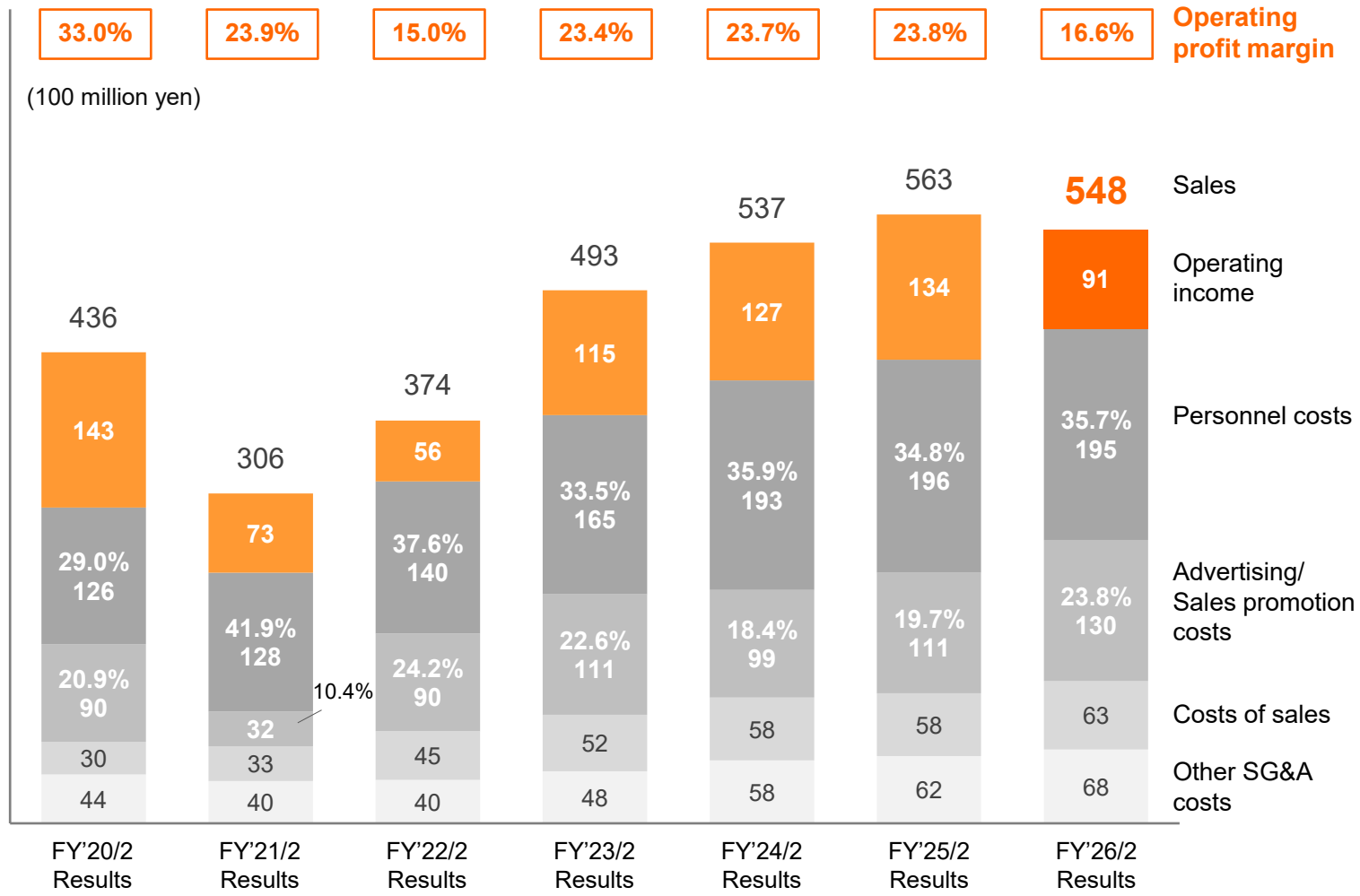
04 Full-Year Earnings Forecast for the FY'27/2

Taking into account the impact of our hybrid strategy of combining listing fees and CPC, the impact of the transition to a new solution-based structure, and the continuation of upfront investments, we project revenue to be -2.5% to +5% YoY, and operating profit to be 5 to 10 billion yen.

Although the introduction of CPC may lead to a temporary decline in sales, we aim to leverage the strengths of our direct sales operations to increase the number of listings and achieve a rapid return to sales growth.



(Reference) Approach to Cost Structure



Cost approach for FY'27/2

【Personnel costs】

We hired 532 new graduates, and plan to hire small number of mid-career in 2026.

The turnover rate is on a downward trend (16% last year)

【Advertising / Sales promotion costs】

Investment in existing services is being stepped up.

【Costs of sales and other SG&A costs】

Strengthening investments in system-related costs for dip AI AGENT/ Baitoru Talk, and etc.

(Pre-pandemic)

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

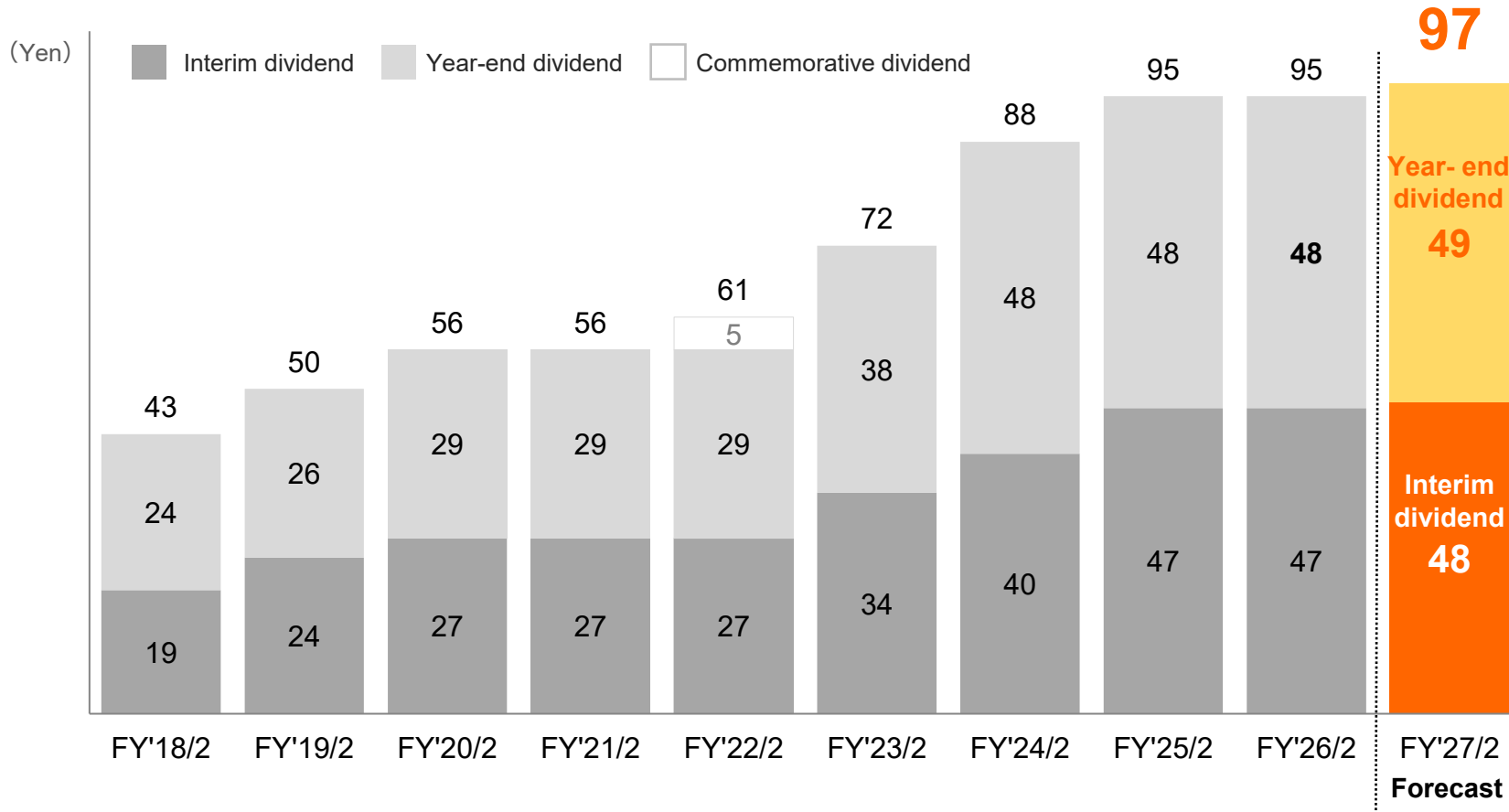


05 Shareholder Returns

**Planning to increase the interim and year-end dividends by 1 yen each.
 Strengthening shareholder returns, by looking ahead towards medium-term sales and profit growth.**

The year-end dividend for the previous fiscal year was 48 yen (in line with the dividend forecast)

■ Dividend per share



FY'26/2 year-end dividend
48 yen (confirmed)

**Dividend forecast for FY'27/2
97 yen (+2 yen)**

【Breakdown】
Interim : 48 yen (+1 yen)
Year-end : 49 yen (+1 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.

A new QUO card featuring Shohei Ohtani is scheduled to be presented.

The design for the interim shareholder benefits for the FY'27/2 has not yet been determined.

【 Shareholder benefits programs 】



We have established a shareholder special benefit program with the aim of making the content of the program more attractive and encouraging more shareholders to continue to hold the company's shares over the medium to long term.

【 Details of shareholder benefits 】

Reference Date	Number of shares held	Benefit Details
End of Feb. End of Aug.	More than 100 shares ~Less than 500 shares	Original QUO card (500 yen value)
	500 shares or more	Original QUO card (1,000 yen value)

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)



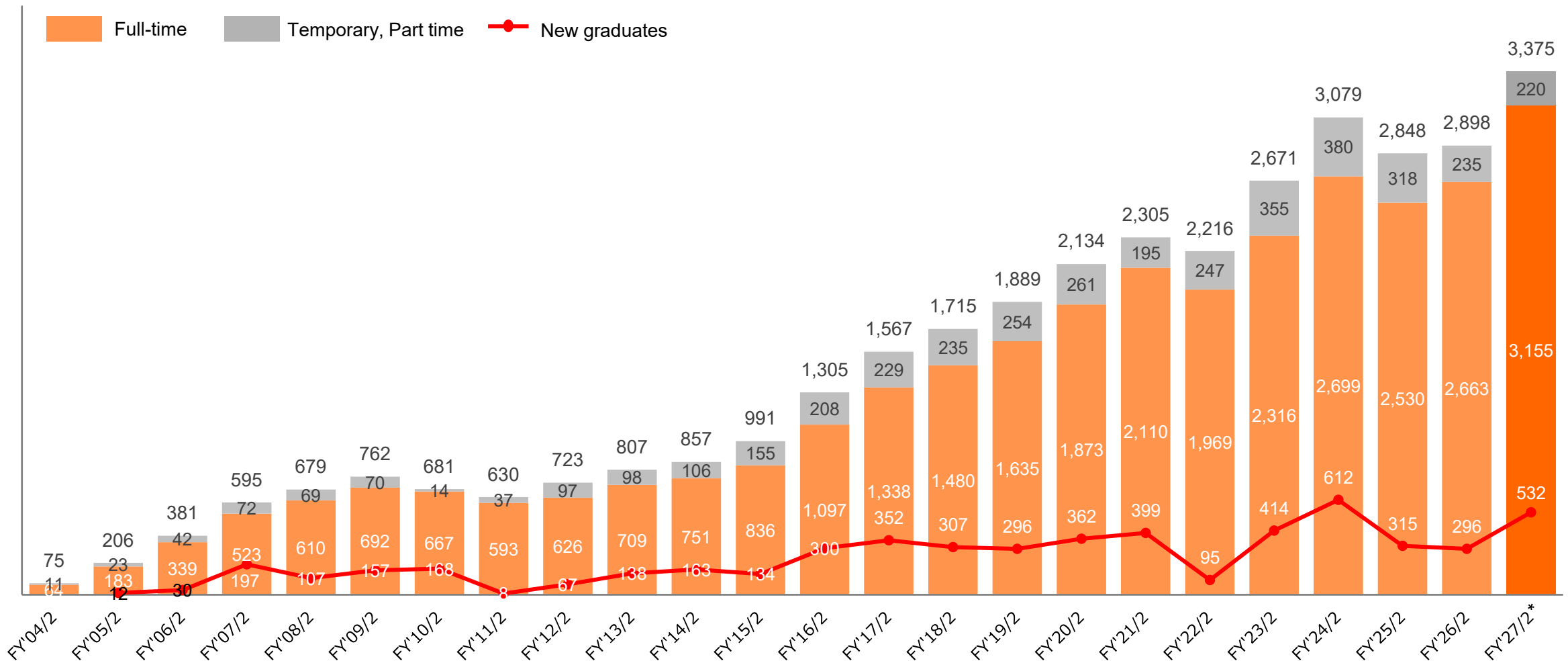
07

Appendix

1. Company Profile
2. 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 2026)
Sales	¥ 54,852 million (For the fiscal year ended February 2026)
Employees	3,158 (Full-time employees as of April 1, 2026)
Main Business	Provision of online job information and DX services
Market	Prime Market of the Tokyo Stock Exchange (code: 2379)

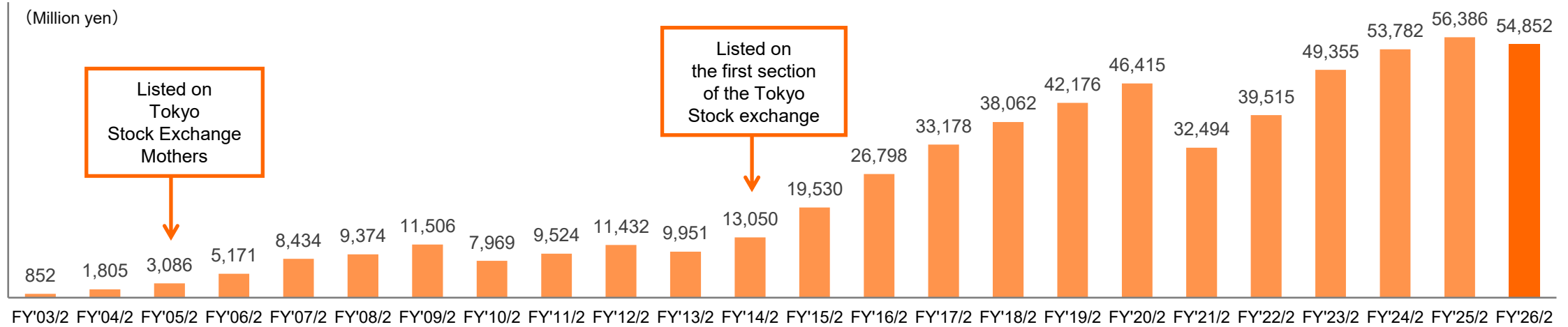
Yearly change in number of employees



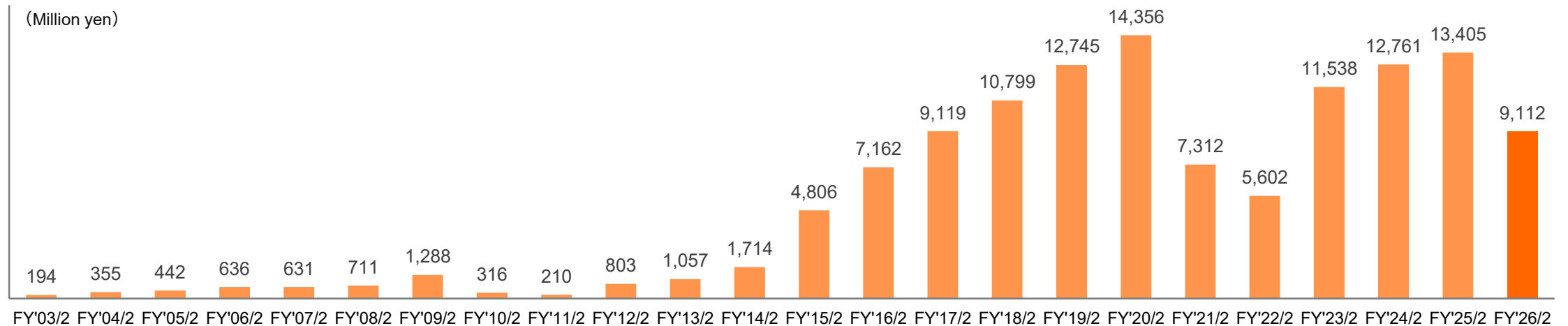
Note : The number of employees is as of the end of the fiscal year.
For FY'27/2 only, the number of employees as of April 1, 2026.

*As of April 1, 2026

■ 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 : Profit and Loss Statement

(Million yen)

	FY'24/2				FY'25/2				FY'26/2			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Sales	14,027	12,518	13,709	13,526	15,279	13,145	14,227	13,733	15,786	13,063	13,527	12,474
Cost of sales	1,450	1,422	1,467	1,484	1,532	1,552	1,272	1,523	1,668	1,601	1,519	1,529
Gross income	12,577	11,096	12,242	12,041	13,746	11,593	12,954	12,210	14,118	11,462	12,008	10,945
Selling, general & administrative expenses	9,234	8,206	8,655	9,098	9,722	8,100	9,589	9,686	10,741	9,398	9,363	9,917
Personnel costs and Related expensed*	5,032	4,879	4,745	4,698	5,444	4,463	4,729	4,975	5,176	4,880	4,857	4,644
Advertising and sales promotion costs	2,717	1,931	2,505	2,843	2,610	2,113	3,278	3,195	3,778	2,862	2,749	3,648
Land & office rental	277	285	281	282	363	353	352	372	410	428	410	401
Others	1,207	1,109	1,123	1,274	1,303	1,169	1,229	1,141	1,375	1,226	1,345	1,224
Operating income	3,342	2,889	3,586	2,943	4,023	3,492	3,365	2,523	3,377	2,064	2,644	1,027
Ordinary income	3,276	2,865	3,567	2,908	3,997	3,422	3,363	2,473	3,329	2,067	2,701	892
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	1,420	1,883	357

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

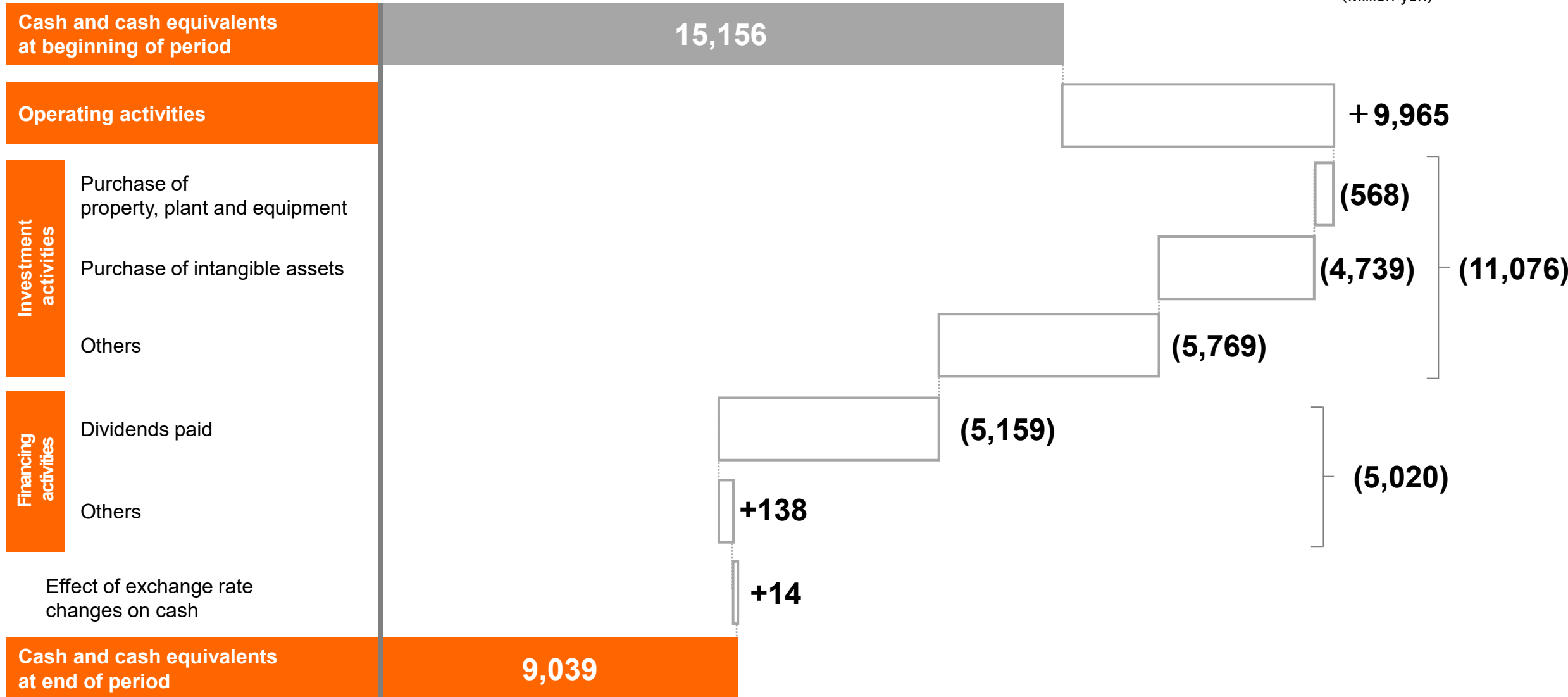
1. Company Profile ⑤ Financial Results : Balance Sheet

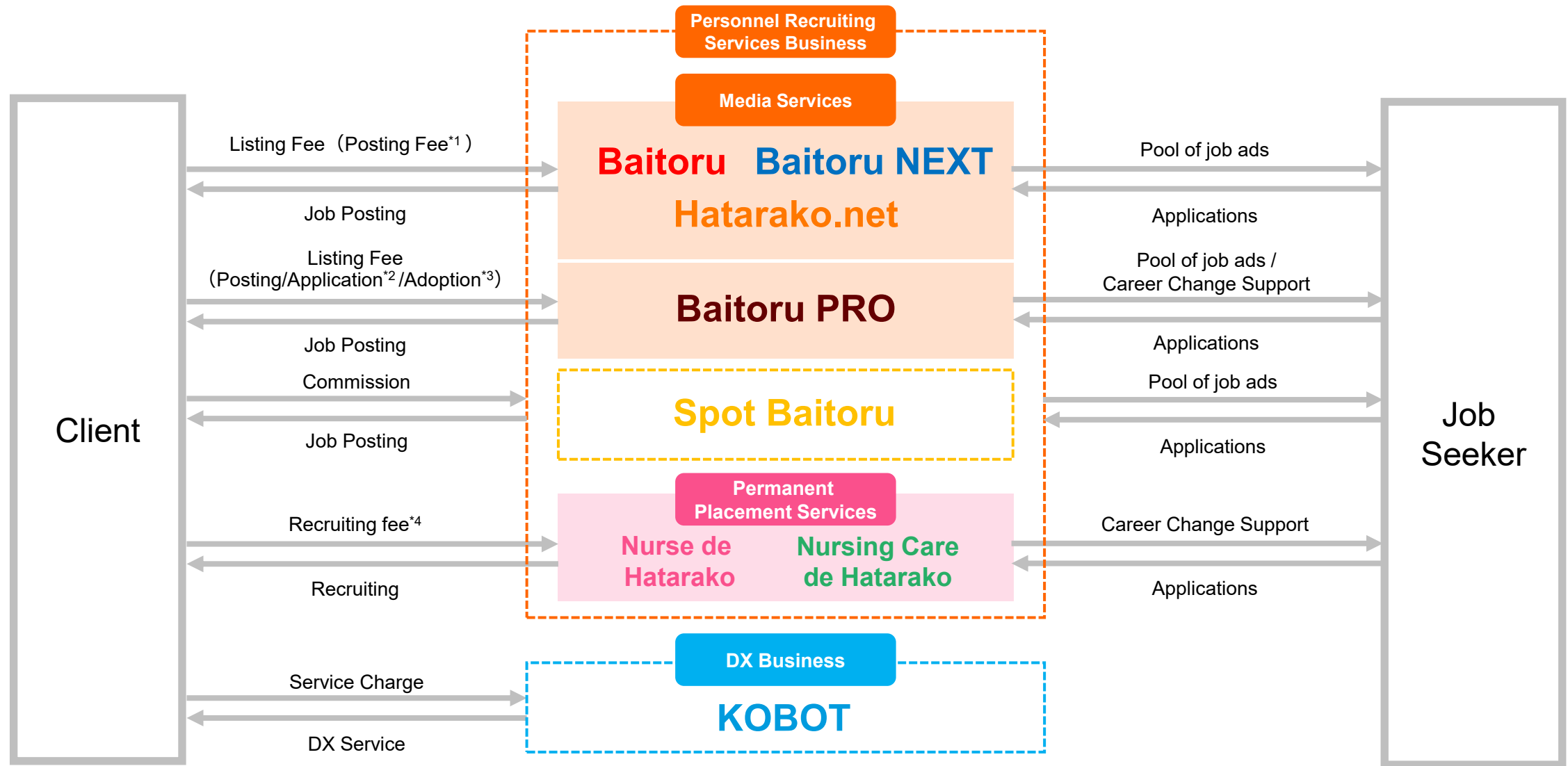
(Million yen)

	FY'25/2 (As of February 28, 2025)	FY'26/2 (As of February 28, 2026)	increase/decrease
Assets	50,506	49,954	(552)
Current assets	26,264	25,869	(395)
Non-current assets	24,242	24,085	(157)
Property, plants and equipment	2,667	2,880	+213
Intangible assets	11,195	12,160	+965
Investments and other assets	10,379	9,044	(1,335)
Liabilities	14,270	12,760	(1,510)
Current liabilities	11,046	9,350	(1,696)
Non-current liabilities	3,223	3,410	+187
Net Assets	36,235	37,193	+958
Shareholders' equity	35,663	36,631	+968
Total accumulated other comprehensive income	173	194	+21
Share acquisition rights	385	356	(29)
Non-controlling interests	13	11	(2)

■ FY'26/2

(Million yen)





*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.

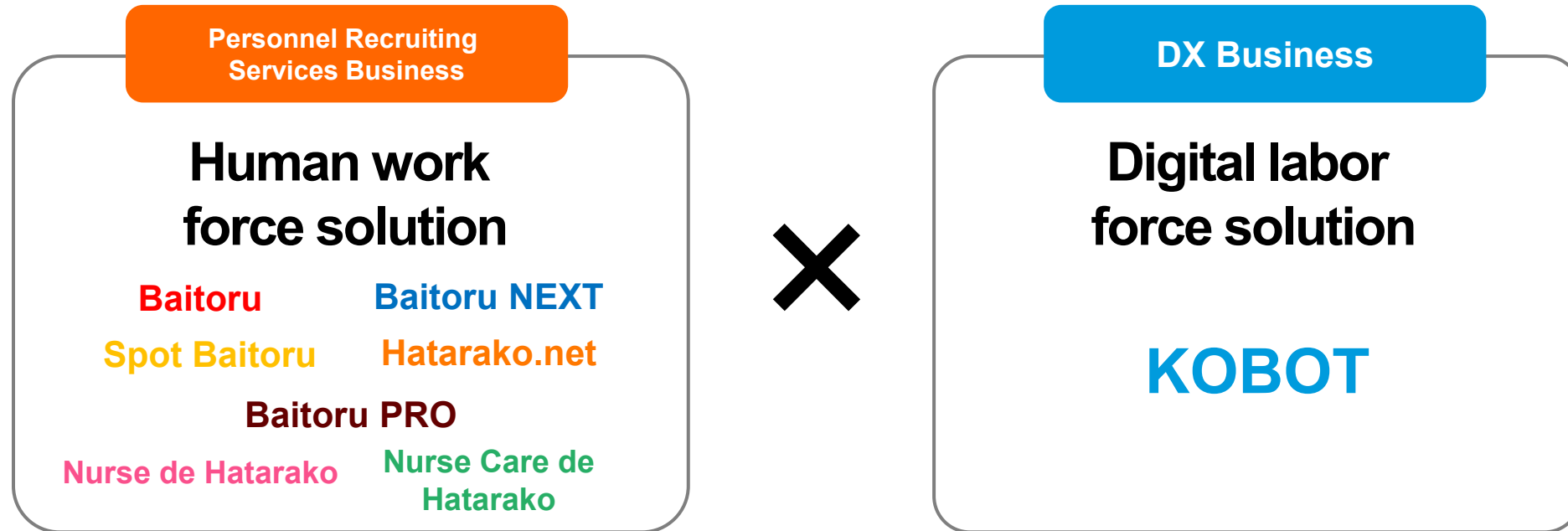
*2 Application Fee : A model in which job postings to our website are free and fees are paid when applications for the position are received.

*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

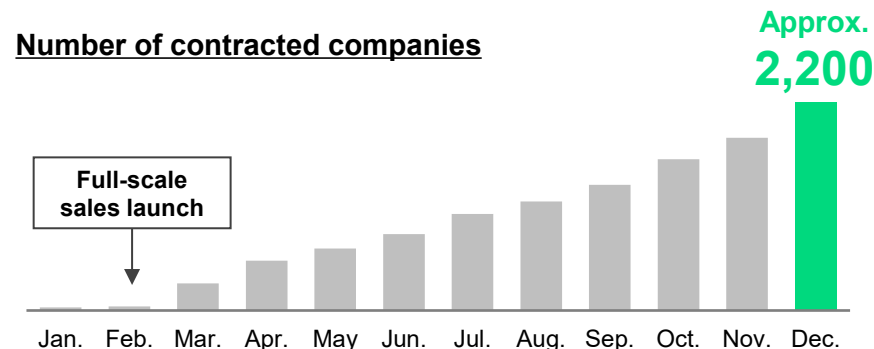
Starting in December 2024, we will begin offering the spot job service “Spot Baitoru.” The unique feature “Good Job Bonus” has been well-received. We are currently running a campaign allowing Baitoru's contracted customers to use Spot Baitoru at a 10% commission rate. Utilize the high effectiveness of 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】

Baitoru + **Spot Baitoru** = **10 recruitment**
 5 recruitment + 5 recruitment

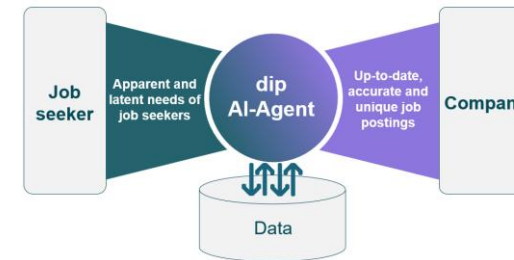
3. Promote expansion of “Baitoru Talk”

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.



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

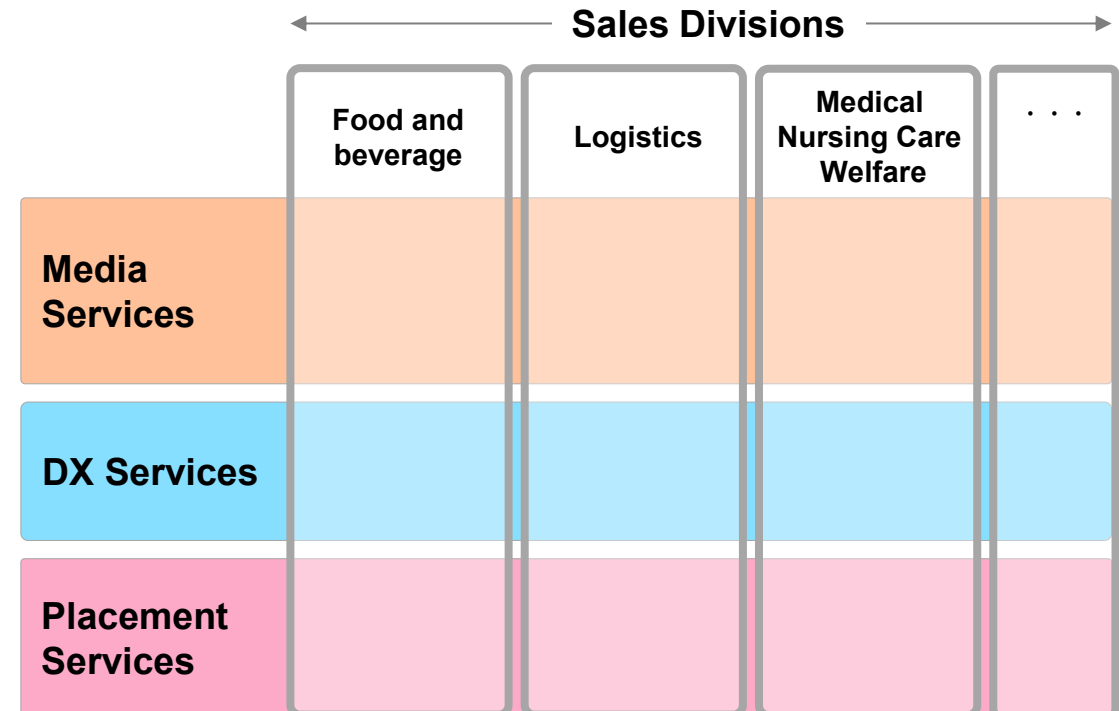
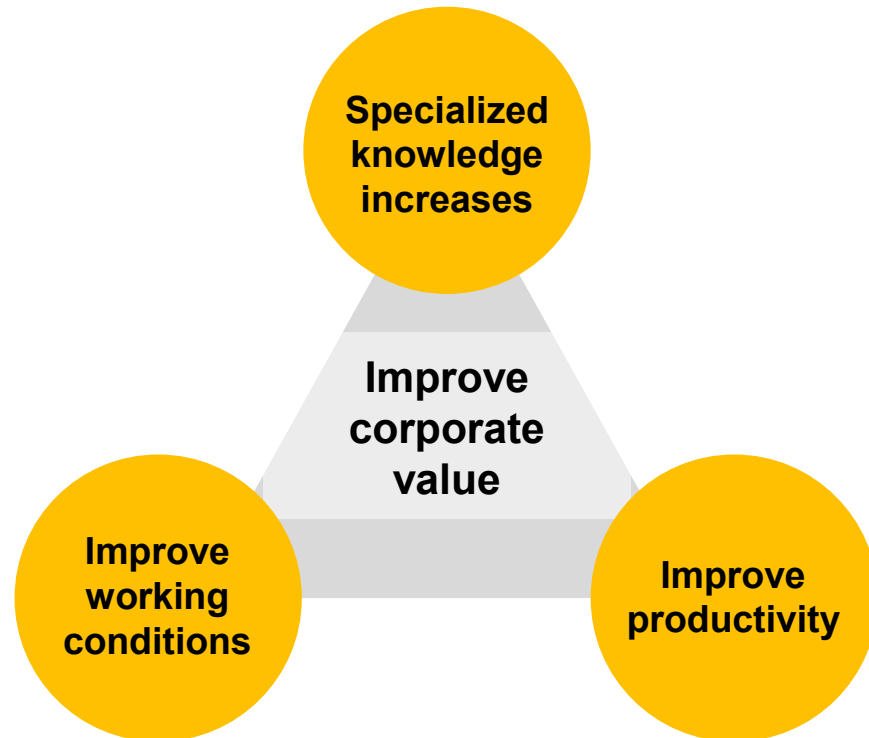
(Note) Year-on-year comparison during the busy season

Change to Solution Organization effective June 1, 2025

**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



1. Company Profile ⑪ Personnel Recruiting Services Business KPI

	FY'24/2				FY'25/2				FY'26/2			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Sales (Personnel Recruiting Services Business)	12,614	11,062	12,190	11,934	13,572	11,513	12,529	12,047	13,995	11,445	11,916	10,882
<YoY>	+12.2%	+7.2%	+4.5%	+5.2%	+7.6%	+4.1%	+2.8%	+0.9%	+3.1%	(0.6%)	(4.9%)	(9.7%)
Sales (Media Services)	11,913	10,635	11,731	11,467	12,772	11,021	12,077	11,567	13,204	10,969	11,454	10,414
<YoY>	+12.5%	+7.6%	+4.7%	+4.9%	+7.2%	+3.6%	+2.9%	+0.9%	+3.4%	(0.5%)	(5.2%)	(9.9%)
Number of subscriber companies (Media Services)	15,965	14,809	15,995	16,114	17,278	15,399	16,062	15,695	16,818	14,227	14,853	15,069
<YoY>	+10.2%	+5.3%	+7.5%	+8.1%	+8.2%	+4.0%	+0.4%	(2.6%)	(2.7%)	(7.6%)	(7.5%)	(4.0%)
Sales (Permanent Placement Services)	689	406	443	441	774	477	433	435	731	411	371	333
<YoY>	+7.0%	(0.5%)	+3.0%	+13.7%	+12.3%	+17.5%	(2.3%)	(1.4%)	(5.6%)	(13.8%)	(14.3%)	(23.4%)

■ 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%

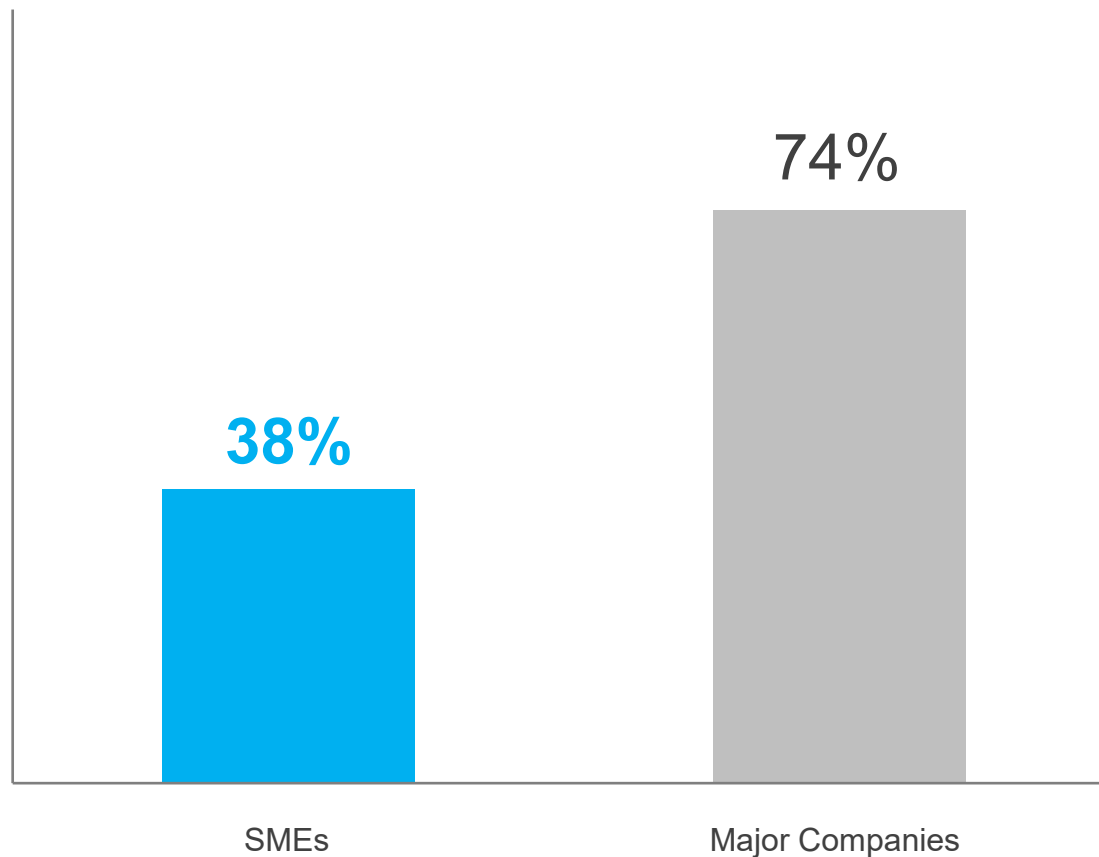
*1Third party market size study (FY2023)

*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

Strengths of dip

Products designed specifically for small and medium enterprises

Combining our own in-house products with those of our partners (start-ups) to develop attractive packaged products offered at low cost with excellent UI/UX



2,000 direct sales reps and customer base of 150,000 companies

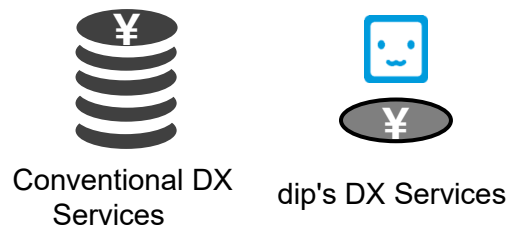
1,900 personnel recruiting services sales reps + 120 dedicated sales reps*

Characteristics of KOBOT Series

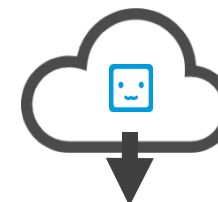
Simple functionality



Priced for small and medium enterprises



Easy to introduce



One-stop service including installation, operation and maintenance

Workflow Solution

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

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

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

The first*1 in Japan to offer the unique “Good Job Bonus” feature, which aims to improve the terms and conditions of part-time workers

Workers who receive a “Good” rating will receive a bonus each time

Spot Baitoru



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%)*2
Total : 9,100 yen



*1 Based on our own research

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

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



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.

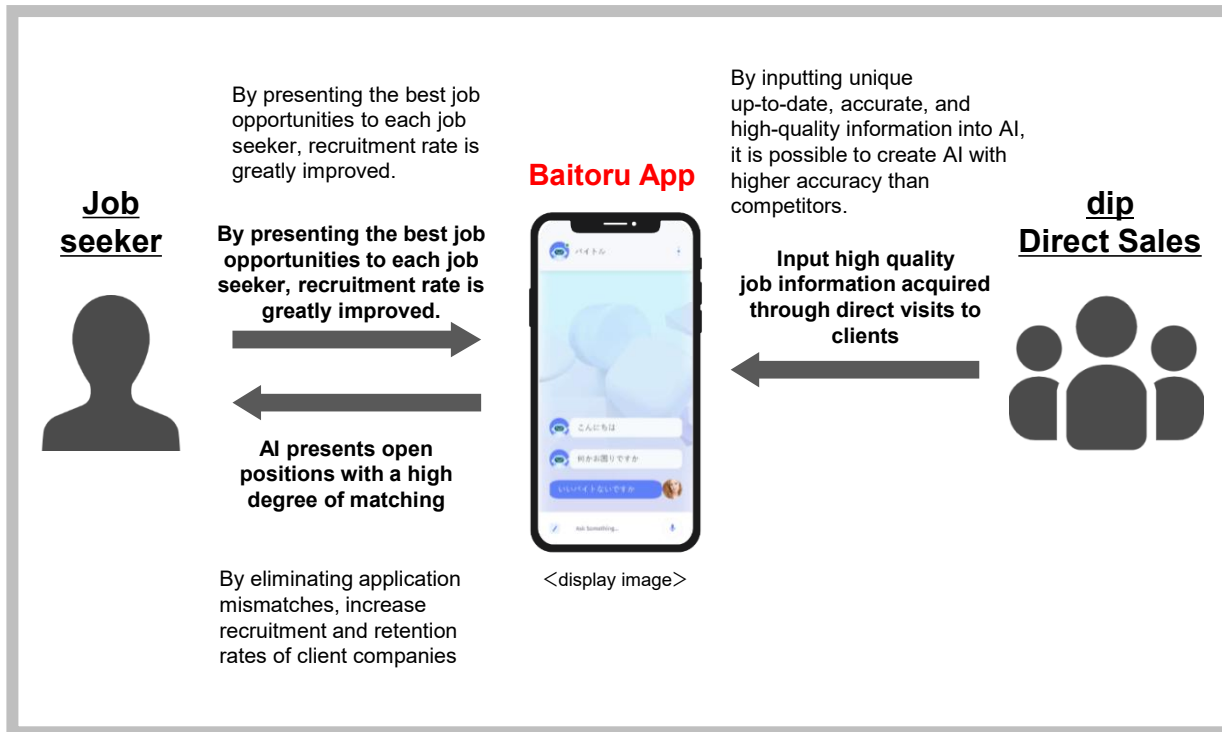
As a result, many workers lost their expected income, incurring economic loss - yet these situations were not being adequately addressed. Responsibility for such outcomes should rest with the employer and the platform. However, industry responses to these risks have historically been insufficient. To 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

■ (Reprint) dip AI AGENT service business model



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



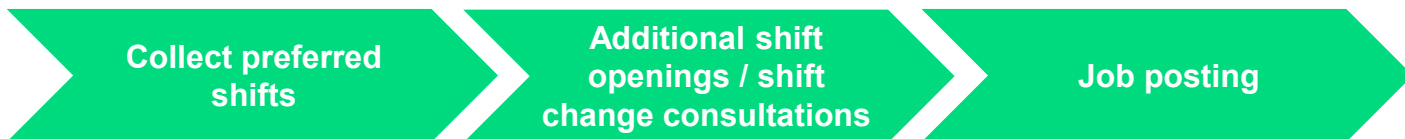
The workplace communication app “Baitoru Talk” equipped with a “spot job posting function Connecting with needs for shift / spot hiring

Part-time workplace communication application



Baitoru Talk

Initial setup / Monthly charge
Free



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

Talk function

追加募集
募集日時: 2024/12/10
15:00~20:00
期限: 2024/11/13
詳細: 希望シフトには無...

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**

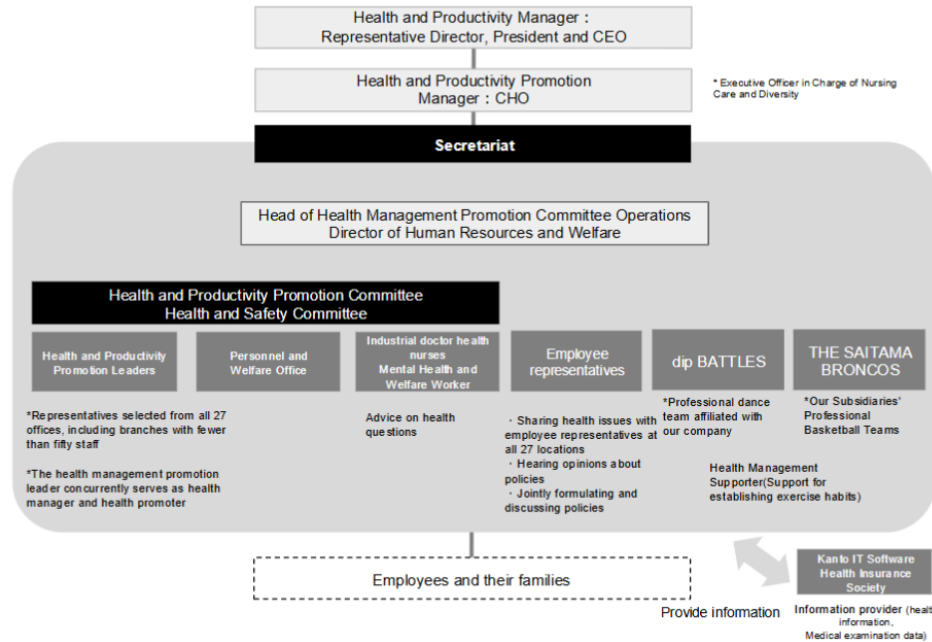
< Image of the job posting function >



Recruit for shift vacancies immediately on Spot Baitoru

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 fifth year in a row we have been certified as a "Health and Productivity Company 2026" 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



2026
健康経営優良法人
KENKO Investment for Health
大規模法人部門

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

48.3 %

• Female manager ratio*1*2

36.4 %

• 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'26/2

Rebun Town, Hokkaido	(Online and in person)
Fukushima Prefecture	(In person) (Corporate Seminar)
Higashi Matsushima, Miyagi Prefecture	(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, 7,207 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	FY'26/2 : 32 schools



Covered by multiple media outlets, including newspapers and TV

**Continues in its 8th year and FY'27/2
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



MSCI
2025 CONSTITUENT MSCI NIHONKABU
ESG SELECT LEADERS INDEX



MSCI
2025 CONSTITUENT MSCI JAPAN
EMPOWERING WOMEN INDEX (WIN)



FTSE Blossom
Japan



FTSE Blossom
Japan Sector
Relative Index



S&P/JPX
カーボン
エフィシエント
指数



MORNINGSTAR GenDi J
Japan ex-REIT Gender Diversity
Tilt Index
TOP CONSTITUENT 2025

Disclaimer

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- 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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