



26 March 2026

Company name: JAC Recruitment Co., Ltd.  
Stock exchange listing: Tokyo Stock Exchange  
Code number: 2124  
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(Correction)  
Notice of Partial Amendment regarding  
'Consolidated Financial Results for the Fiscal Year Ended 31 December 2025 [Japanese GAAP]'

As there were some items to be corrected in the 'Consolidated Financial Results for the Fiscal Year Ended 31 December 2025 [Japanese GAAP]' disclosed on 13 February 2026, we hereby notice as follows.

1. Reason for Correction

Following the submission of the Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 [Japanese GAAP], it was found that there were items that should be corrected in some of the descriptions, and these have been revised in this notice.

2. Corrections

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|---------------------------|--|
| * On p.4 of the Appendix  | 1. Overview of Operating Results, etc<br>(3) Overview of Cash Flows for the Fiscal Year under Review   |
| * On p.20 of the Appendix | 4. Consolidated Financial Statements and Principal Notes<br>(Segment information, etc.)<br>[Segment information]<br>1. Overview of reportable segments |

3. Contents of correction

Corrections are underlined.

on p.4 of the Appendix

1. Overview of Operating Results, etc

(3) Overview of Cash Flows for the Fiscal Year under Review

(Before Correction)

The balance of cash and cash equivalents at the end of the fiscal year ended 31 December 2025 increased by ¥2,284 million from the end of the previous fiscal year to ¥19,051 million. The following is a summary of cash flow activities.

(After Correction)

The balance of cash and cash equivalents at the end of the fiscal year ended 31 December 2025 decreased by ¥3,738 million from the end of the previous fiscal year to ¥15,312 million. The following is a summary of cash flow activities.

on p.20 of the Appendix

4. Consolidated Financial Statements and Principal Notes

(Segment information, etc.)

[Segment information]

1. Overview of reportable segments

(Before Correction)

The reportable segments of the Group are components for which separate financial information is available and are the subject of regular review by the Board of Directors to determine the allocation of management resources and evaluate performance.

The Group is engaged in the Domestic Recruitment Business, the Domestic Job Offer Advertising Business, and the Overseas Business. The Group has 12 domestic offices and two subsidiaries in the Domestic Recruitment Business, one domestic subsidiary in the Domestic Job Offer Advertising Business, and 20 subsidiaries in 11 countries and regions in the Overseas Business. As management resources are allocated to each business, reportable segments are presented according to business unit.

(After Correction)

The reportable segments of the Group are components for which separate financial information is available and are the subject of regular review by the Board of Directors to determine the allocation of management resources and evaluate performance.

The Group is engaged in the Domestic Recruitment Business, the Domestic Job Offer Advertising Business, and the Overseas Business. The Group has 13 domestic offices and two subsidiaries in the Domestic Recruitment Business, one domestic subsidiary in the Domestic Job Offer Advertising Business, and 19 subsidiaries in 12 countries and regions in the Overseas Business. As management resources are allocated to each business, reportable segments are presented according to business unit.

End of Notice