



## Consolidated Financial Results for the Nine Months Ended December 31, 2024 [Japanese GAAP]

February 14, 2025

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

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

### 1. Consolidated Financial Results for the Nine Months Ended December 31, 2024 (April 1, 2024 to December 31, 2024)

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

	Net sales		EBITDA ※		Operating income		Ordinary income		Net income attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2024	7,408	(3.8)	694	(28.1)	462	(26.1)	449	(26.3)	294	(44.7)
December 31, 2023	7,703	76.5	965	132.3	625	253.6	610	165.6	533	225.6

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

(Note) Comprehensive income:     Nine months ended December 31, 2024:     ¥   274 million   [ (51.0)%]  
    Nine months ended December 31, 2023:     ¥   559 million   [ 375.1%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2024	31.06	-
December 31, 2023	56.47	56.23

#### (2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of December 31, 2024	6,234	1,995	32.0
March 31, 2024	6,256	1,833	29.0

(Reference) Equity:   As of December 31, 2024:     ¥   1,995 million  
    As of March 31, 2024:     ¥   1,811 million

## 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2024	-	0.00	-	13.00	13.00
Fiscal year ending March 31, 2025	-	0.00	-		
Fiscal year ending March 31, 2025 (Forecast)				5.00	5.00

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

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2025(April 1, 2024 to March 31, 2025)

(% indicates changes from the previous corresponding period.)

	Net sales		EBITDA		Operating income		Ordinary income		Net income attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	9,700	(4.7)	739	(35.5)	400	(42.6)	380	(45.8)	160	-	16.81

(Note) Revision to the financial results forecast announced most recently: Yes

\* Notes:

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

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

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

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

2) Changes in accounting policies due to other reasons: None

3) Changes in accounting estimates: None

4) Restatement: None

(4) Number of issued shares (common shares)

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

December 31, 2024: 9,845,600 shares

March 31, 2024: 9,845,600 shares

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

December 31, 2024: 333,269 shares

March 31, 2024: 388,651 shares

3) Average number of shares outstanding during the period:

Nine months ended December 31, 2024: 9,482,024 shares

Nine months ended December 31, 2023: 9,439,192 shares

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

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

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

Quarterly Consolidated Financial Statements  
Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2024	As of December 31, 2024
<b>Assets</b>		
Current assets		
Cash and deposits	2,664,124	2,693,180
Accounts receivable - trade	661,675	798,983
Prepaid expenses	108,769	141,525
Derivatives	57,597	38,511
Other	108,848	126,355
Total current assets	3,601,015	3,798,557
Non-current assets		
Property, plant and equipment		
Buildings	117,967	94,327
Accumulated depreciation	(53,239)	(49,259)
Buildings, net	64,728	45,068
Tools, furniture and fixtures	196,941	193,607
Accumulated depreciation	(149,045)	(154,280)
Tools, furniture and fixtures, net	47,895	39,326
Vehicles	25,450	24,716
Accumulated depreciation	(19,944)	(21,286)
Vehicles, net	5,506	3,429
Right-of use assets	43,712	24,096
Accumulated depreciation	(30,109)	(11,423)
Right-of-use assets, net	13,602	12,673
Total property, plant and equipment	131,733	100,497
Intangible assets		
Trademark right	2,075	1,893
Software	389,022	297,724
Software in progress	18,534	34,216
Goodwill	980,420	916,585
Customer-related intangible assets	888,959	861,179
Other	622	622
Total intangible assets	2,279,635	2,112,222
Investments and other assets		
Investment securities	2,601	2,649
Leasehold deposits	121,736	117,737
Deferred tax assets	101,368	86,963
Other	18,274	16,360
Total investments and other assets	243,981	223,712
Total non-current assets	2,655,350	2,436,431
Total assets	6,256,365	6,234,988

(Thousands of yen)

	As of March 31, 2024	As of December 31, 2024
<b>Liabilities</b>		
Current liabilities		
Current portion of long-term borrowings	331,368	331,368
Lease liabilities	6,829	9,762
Accounts payable - other	234,223	189,573
Accrued expenses	467,406	624,305
Income taxes payable	63,733	66,344
Accrued consumption taxes	228,223	122,960
Advances received	483,315	537,624
Deposits received	39,284	81,616
Provision for bonuses	85,536	50,289
Other	32,873	31,405
Total current liabilities	1,972,794	2,045,250
Non-current liabilities		
Long-term borrowings	2,088,496	1,839,970
Retirement benefit liability	30,777	35,448
Lease liabilities	6,466	3,593
Asset retirement obligations	3,073	4,259
Deferred tax liabilities	320,370	311,187
Other	765	200
Total non-current liabilities	2,449,949	2,194,659
Total liabilities	4,422,744	4,239,910
<b>Net assets</b>		
Shareholders' equity		
Share capital	657,207	657,207
Capital surplus	641,113	621,680
Retained earnings	700,095	871,703
Treasury shares	(278,626)	(227,196)
Total shareholders' equity	1,719,790	1,923,395
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	293	326
Deferred gains or losses on hedges	56,979	37,919
Foreign currency translation adjustment	28,915	27,325
Remeasurements of defined benefit plans	5,832	6,103
Total accumulated other comprehensive income	92,020	71,675
Share acquisition rights	21,807	-
Non-controlling interests	2	7
Total net assets	1,833,621	1,995,078
Total liabilities and net assets	6,256,365	6,234,988

Quarterly Consolidated Statements of Income and Comprehensive Income  
Quarterly Consolidated Statements of Income (For the nine months)

(Thousands of yen)

	For the nine months ended December 31, 2023	For the nine months ended December 31, 2024
Net sales	7,703,341	7,408,433
Cost of sales	4,309,036	4,259,810
Gross income	3,394,305	3,148,623
Selling, general and administrative expenses	2,768,459	2,686,429
Operating income	625,845	462,193
Non-operating income		
Interest income	1,247	2,460
Commission income	8,345	10,339
Subsidy income	3,567	1,000
Other	2,272	2,178
Total non-operating income	15,432	15,979
Non-operating expenses		
Interest expenses	12,131	12,675
Foreign exchange losses	10,590	12,374
Share of loss of entities accounted for using equity method	4,474	-
Penalty payments	-	2,000
Other	3,289	1,204
Total non-operating expenses	30,486	28,254
Ordinary income	610,791	449,917
Extraordinary income		
Gain on sale of non-current assets	1,469	2,697
Gain on reversal of share acquisition rights	13,386	21,807
Gain on step acquisitions	11,748	-
Gain on sale of shares of subsidiaries and associates	-	11,100
Gain on liquidation of business	3,577	-
Total extraordinary income	30,182	35,605
Extraordinary losses		
Loss on sale of non-current assets	-	765
Loss on retirement of non-current assets	3,697	15,783
Loss on cancellation of insurance policies	5,331	-
Loss on business restructuring	20,480	-
Loss on withdrawal from business	7,000	-
Loss on valuation of investment securities	12,388	-
Impairment losses	-	20,355
Total extraordinary losses	48,897	36,905
Net income before income taxes	592,076	448,618
Income taxes - current	121,596	149,529
Income taxes - deferred	(62,524)	4,540
Total income taxes	59,071	154,069
Net income	533,004	294,549
Net income attributable to non-controlling interests	0	0
Net income attributable to owners of parent	533,003	294,548

Quarterly Consolidated Statements of Comprehensive Income (For the nine months)

(Thousands of yen)

	For the nine months ended December 31, 2023	For the nine months ended December 31, 2024
Net income	533,004	294,549
Other comprehensive income		
Valuation difference on available-for-sale securities	2,287	33
Deferred gains or losses on hedges	10,795	(19,060)
Foreign currency translation adjustment	12,160	(1,589)
Remeasurements of defined benefit plans, net of tax	879	271
Total other comprehensive income	26,123	(20,345)
Comprehensive income	559,127	274,203
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	559,126	274,203
Comprehensive income attributable to non-controlling interests	0	0