Livesense Inc. (TSE Standard Market: 6054)

FY2026 3rd Quarter Financial Results

November 13, 2026

Quarterly Performance

Net Sales

885 million yen (YoY -413 million yen, QoQ -97 million yen)

Operating Income

-147 million yen (YoY -39 million yen, QoQ -28 million yen)

Revenue and profit decreased due to the planned reduction of projects in the Part-time Job Domain implemented at the beginning of the fiscal year, among other factors. The "Structural Reforms Aimed at Achieving Profitability" announced in Q2 are largely complete, including the review of fixed costs and role reassignments. Impact should be reflected in financial results from Q1 of next fiscal year

Progress during Current Period

Machbaito

To reduce operating costs, the Company is promoting the use of AI to streamline operational tasks.

Tenshoku Draft

Launched an official YouTube channel. Aiming to raise brand recognition and expand the potential user base.

IESHIL

Started providing expected rents and yields and price labels to expand the potential user base.

Quarterly Performance

(Unit: millions of yen)

	3Q			Cumulative to 3Q		
	FY2025	FY2026	YoY	FY2025	FY2026	YoY
Net Sales	1,299	885	-413	4,234	2,850	-1,384
Part-time Job Domain	756	378	-377	2,543	1,274	-1,268
Career Domain*1	499	423	-75	1,327	1,351	+24
Real Estate Domain*2	43	83	+39	364	224	-139
Operating Income	-108	-147	-39	-319	-318	+0
Ordinary Income	-105	-143	-37	-240	-311	-70
Net Income Attributable to Owners of Parent	-127	-148	-20	-339	-326	+13

*1. Includes sales of consolidated subsidiary Communication Draft, Inc. *2. Includes sales of consolidated subsidiary Phil Life Inc.

1. Company Profile ... pp 5-13

2. Financial Results ... pp 14-19

3. Q3 FY2026 Progress ... pp 20-31

4. Appendix ... pp 32-38

1. Company Profile

Philosophy

Happiness Begetting Happiness.

Human beings feel their greatest happiness when they are able to bring happiness to others. This represents our view of the fundamental way in which human beings find happiness, and it is a core value that LIVESENSE upholds. Let's bring happiness to our customers through our business, and in doing so, find happiness ourselves. That sentiment is embodied in the phrase "Happiness Begetting Happiness."

Vision

Invent the next common.

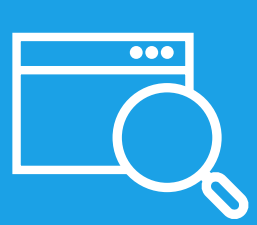
Creating the next common of the future and embedding it in society. The starting point lies in the questions hidden within common sense and everyday life. We question familiar inconveniences and industry conventions and transform them into forms that are better suited to our times. We will continue to take on challenges to realize the next common.

Company name	Livesense Inc.	President and Representative Director, Executive Officer	Taichi Murakami
Established	February 8, 2006	Listed Market	TSE Standard [Securities Code: 6054]
Number of Employees [Non-Consolidated]	242 Full-time employees [as of the end of September 2026]	Consolidated Subsidiaries	Phil Life Inc. Communication Draft, Inc. (established in July 2026)

Basic Philosophy

We will view structural distortions preventing optimal choices as social issues to be solved with technology

Three business themes based on basic philosophy



System Innovation Through DX

Improve convenience and efficiency by updating old system and solving issues and distortions in each field



High Transparency

Realize society where better choices can be made by eliminating asymmetry of information



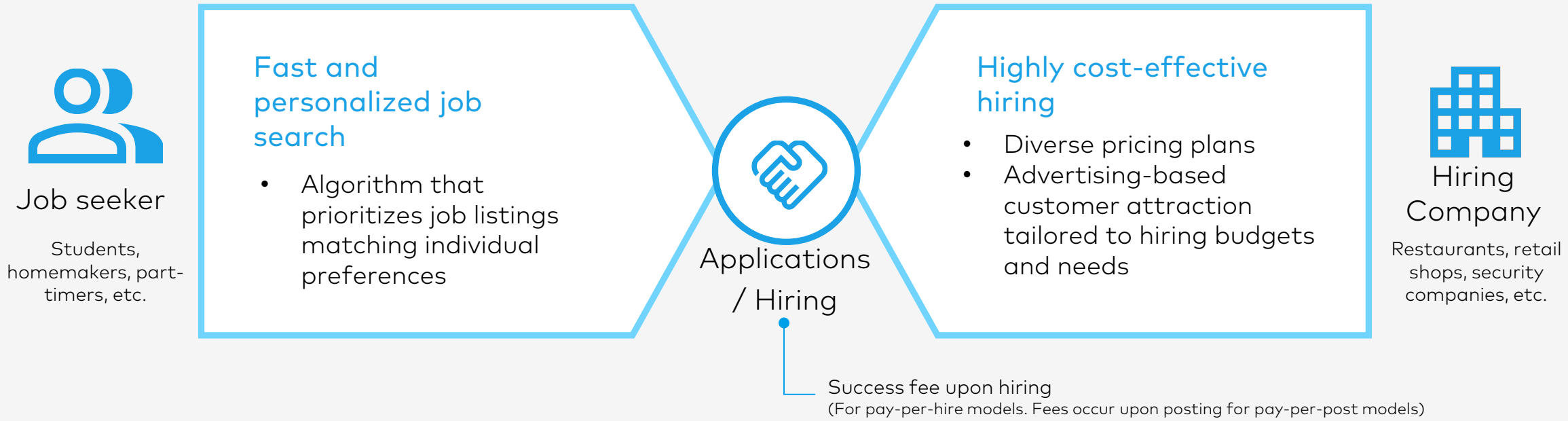
Respect for Humanity

Matching based on diverse preferences and values for more satisfying choices

Part-time Job Domain	Career Domain			Real Estate Domain
Part-time Job Search Site	Career Change Service for IT Engineers	Job Review Site	Interview Optimization Cloud	Real Estate Information Service
マッハバイト	転職 DRAFT	転職会議	batonn	イエシル IESHIL
Machbaito	Tenshoku Draft	Tenshoku Kaigi	batonn	IESHIL
By leveraging a proprietary display algorithm and diverse pricing plans, the site enables efficient part-time job searching and hiring.	Supports IT engineers' career building through 'Scout' (pre-set salary/mission) and 'Agent' support. Also provides technical PR support and comprehensive support for job seekers and companies.	Features reviews on company reputations and salaries to eliminate information asymmetry and mismatches in career changes.	Enhances interview efficiency and hiring power through AI-driven summaries, preventing mismatches and strengthening attraction.	Facilitates satisfying preowned condo transactions by providing realistic data (asset value, environment) and advisor support.
System Innovation through DX	High Transparency Respect for Humanity	High Transparency	System Innovation through DX	High Transparency

By leveraging a proprietary display algorithm, diverse pricing plans that include performance-based options, and an advertising-driven customer attraction platform, the site enables efficient part-time job searching and hiring.

Realize efficient part-time job search and hiring for job seekers and hiring companies



転職 DRAFT Career Change Service for IT Engineers

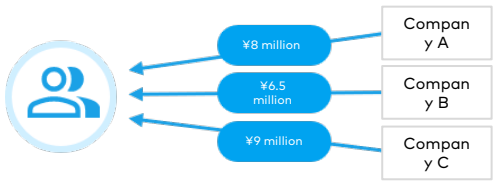
The service supports IT engineers in building careers through Scout, which presents annual salaryand mission up front, and Agent, which enables consultation with advisors knowledgeable about the industry. It also provides technical public relations support, offering comprehensive assistance to both job seekers and hiring companies.

Supporting IT engineers in building their careers through two approaches: Scout and Agent

Job seekers
IT Engineer

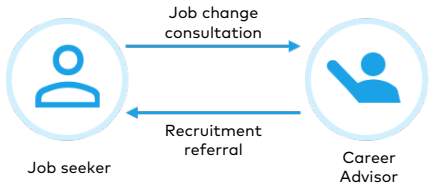
Career Building and Recruitment Support

転職 DRAFT SCOUT



Receive scouts from companies that present annual income and mission, offering opportunities for high income and favorable conditions

転職 DRAFT AGENT



Discover unexpected career opportunities through professional career consultations

Success fees and service fees

Hiring Company

Consultancy fee

Support for company

Communication Draft

Provides hands-on technical public relations support to hiring companies.

The site provides over 5.5 million* reviews covering company reputation, annual income, and other insights. It aims to eliminate information asymmetry and mismatches in career changes.

Eliminating information asymmetry and mismatches in career changes

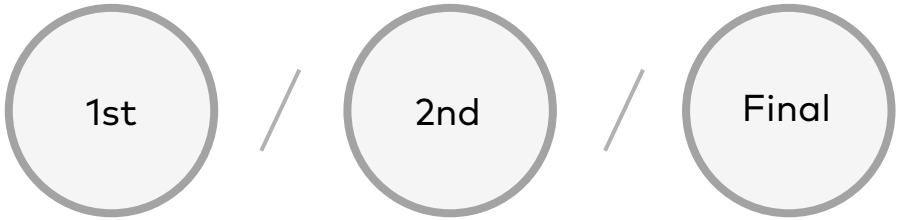


*As of January 2026

By visualizing interviews through video recording and automatic transcription, and utilizing highlight videos and AI-based summaries, we prevent mismatches in hiring, strengthen candidate attraction, and enhance companies' recruitment capabilities.

Eliminating inefficiency and dependence on individuals in hiring interviews to enhance companies' recruitment capabilities

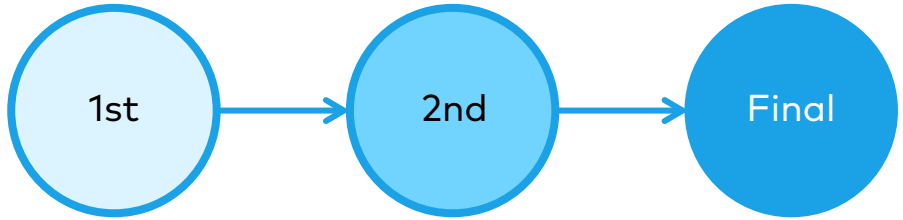
Conventional job interview



- Insufficient handover leads to repeated questions in subsequent interviews
- Evaluations are not aligned among interviewers

batonn

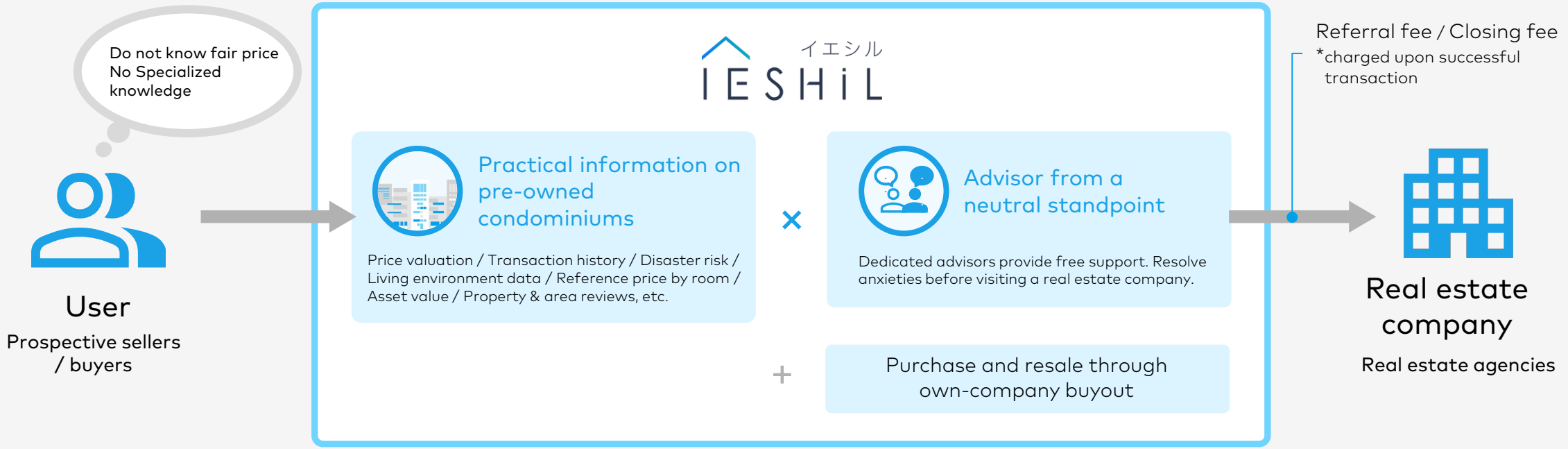
- AI-based summarization
- Highlights and key point extraction



Efficiently hand over interview key points and evaluations, enabling more in-depth interviews as the process progresses

Achieving highly convincing pre-owned condominium transactions through realistic information (e.g., asset value, living environment) and advisor support. We also conduct purchase and resale businesses.

Achieving highly convincing condominium transactions through realistic information and neutral advice

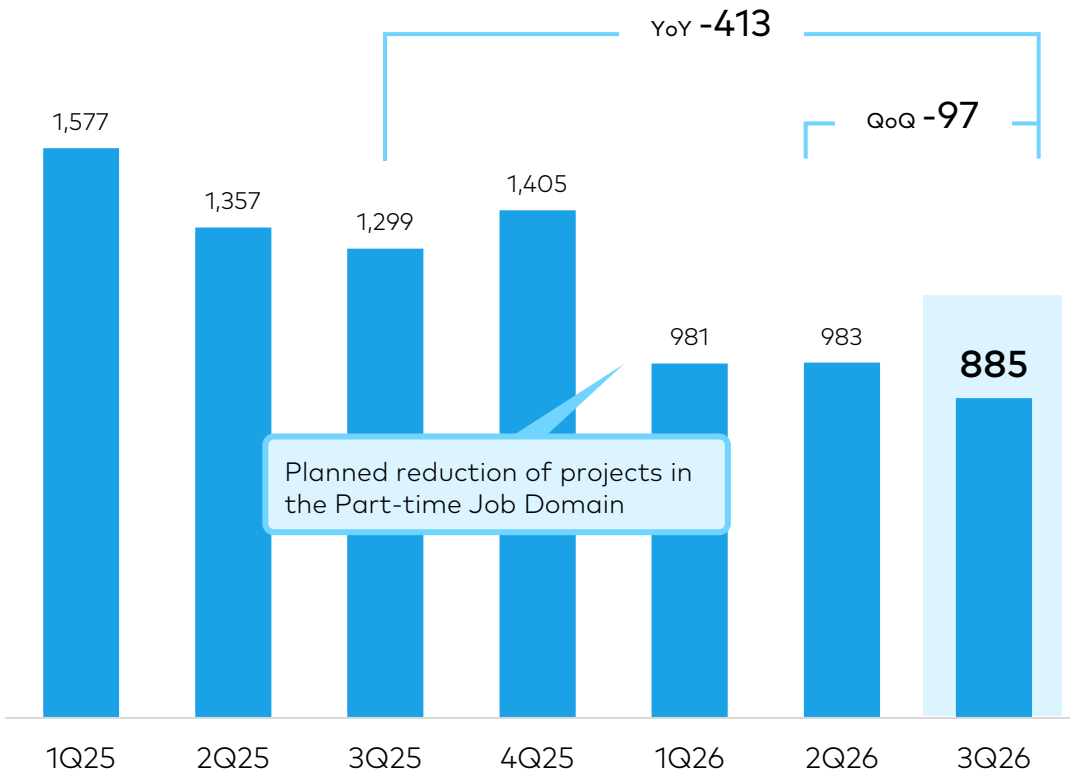


2. Financial Results

Revenue and profit decreased as a result of planned reduction of projects in the Part-time Job Domain implemented at the beginning of the fiscal year.

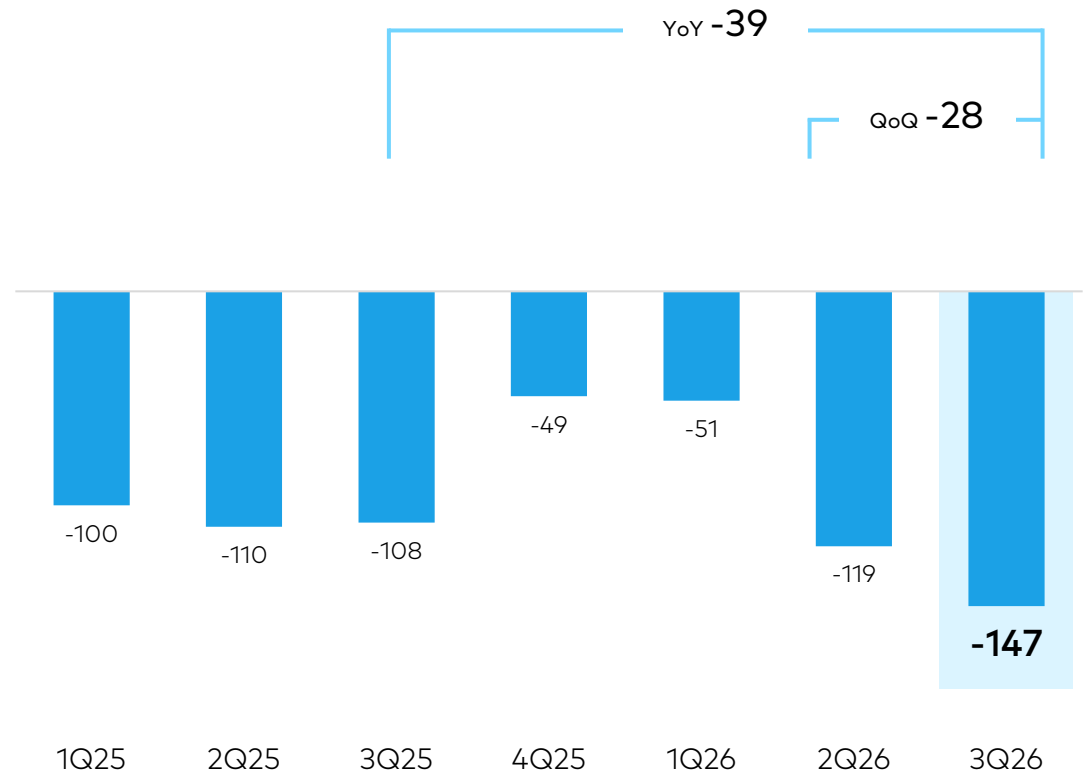
Net Sales

(Unit: millions of yen)



Operating Income

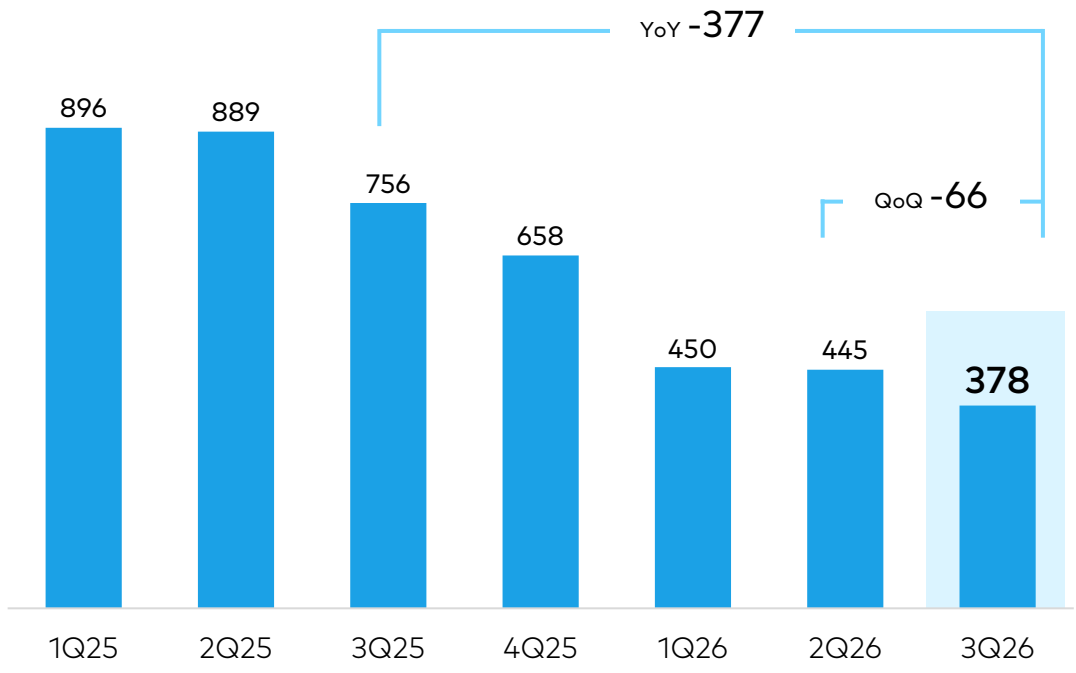
(Unit: millions of yen)



Revenue decreased as a result of the planned reduction of projects. Reduced hiring by some large clients also impacted performance

Part-time Job Domain Net Sales

(Unit: millions of yen)



YoY : Planned reduction of projects through structural transformation

Revenue decreased due to changes to conditions and reduced transactions in low-profitability projects

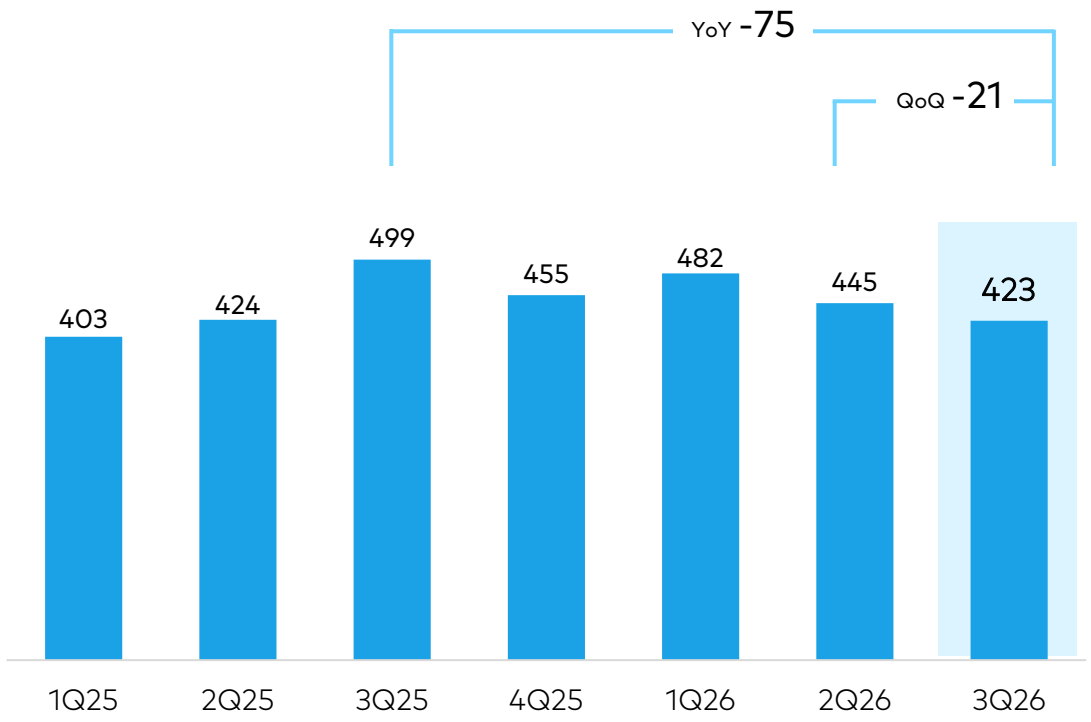
QoQ : Reduced hiring by existing clients

Some major clients cut their budgets due to changes in hiring policies

Revenue fell due to decrease in traffic to Tenshoku Kaigi. The spike in revenue in the same quarter of the previous year also impacted the result.

Career Domain Net Sales

(Unit: millions of yen)



YoY

Referral sales declined due to a decrease in traffic to Tenshoku Kaigi. The temporary increase in budget at a major client in the previous term was also a contributing factor.

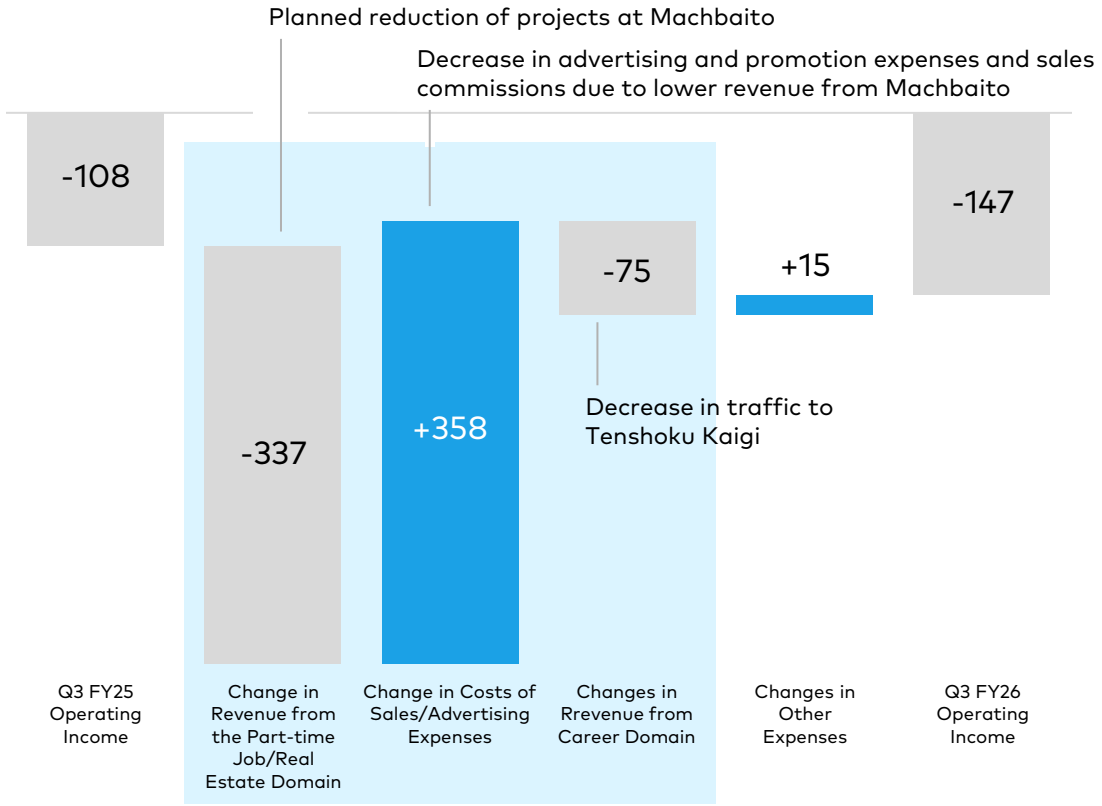
QoQ

In addition to the effect of the year-on-year comparison, fewer referrals to Tenshoku Kaigi also reduced revenue

Due to the planned reduction of projects and other factors, both sales costs and variable costs decreased in the core business. The decline in profit was limited relative to the decline in revenue.

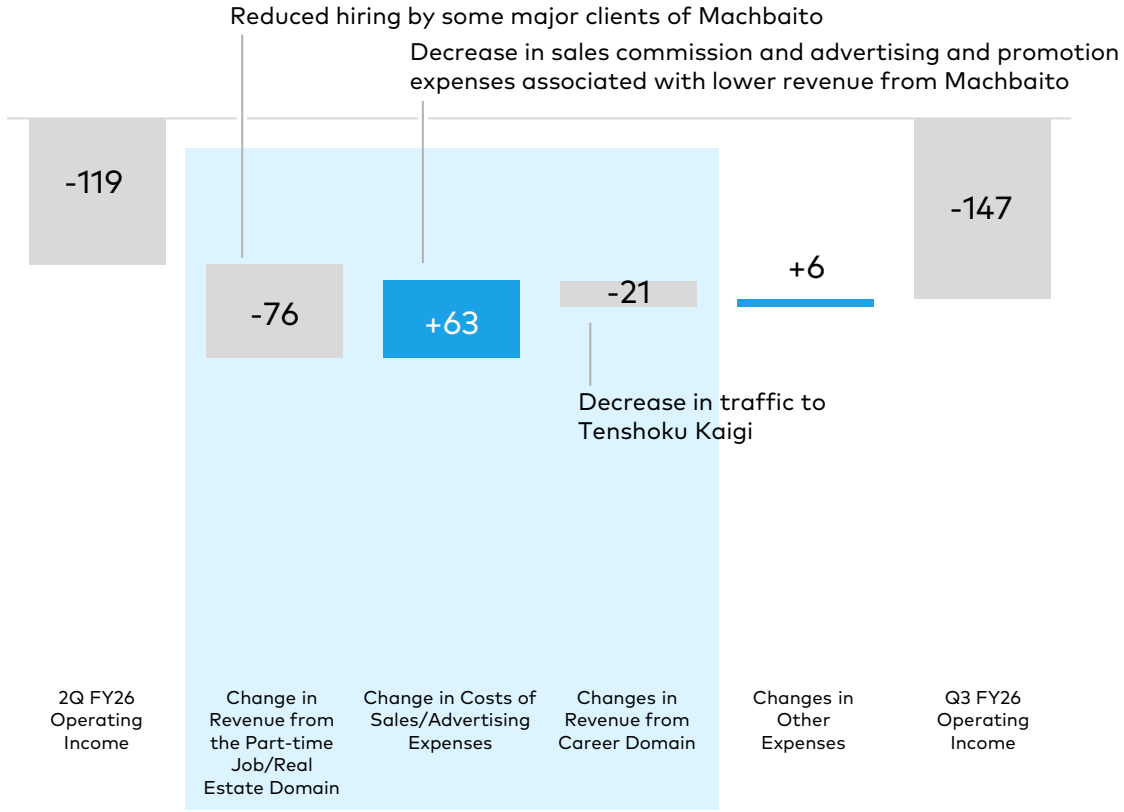
YoY Difference

(Unit: millions of yen)



QoQ Change

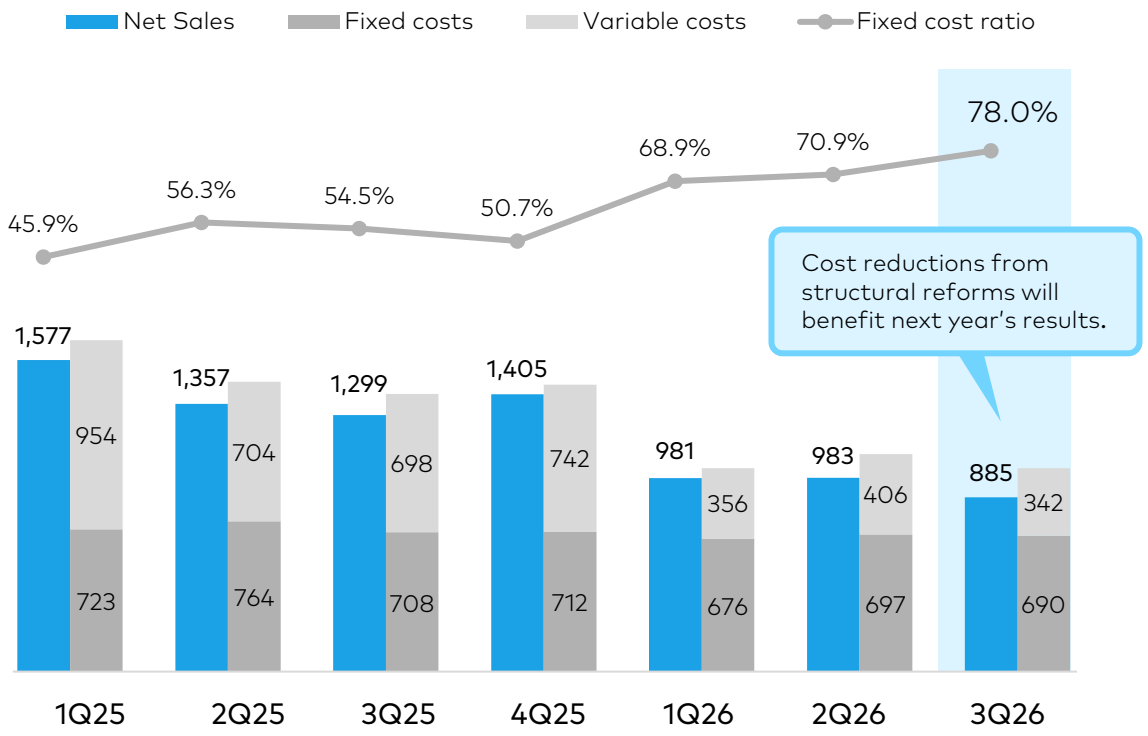
(Unit: millions of yen)



The fixed-cost ratio increased on lower revenue. The structural reforms announced in the second quarter, with restructuring fixed cost structure and reclassification of functions, are largely completed. The reforms are expected to bear fruit in the first quarter of next fiscal year.

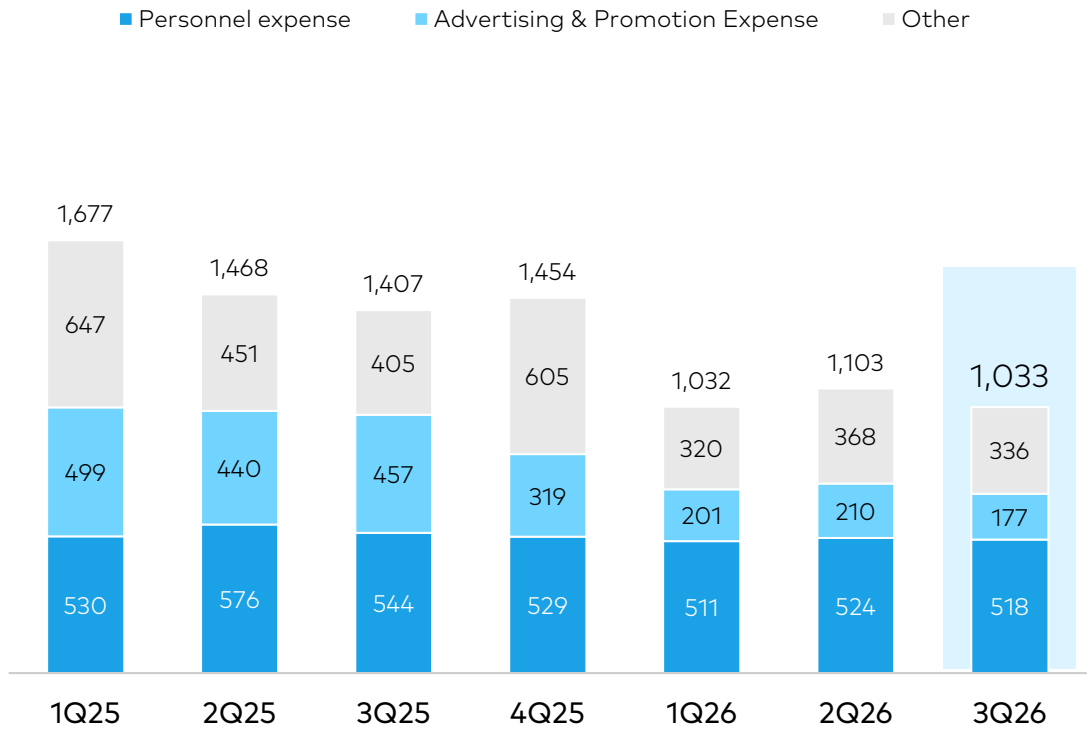
Fixed cost ratio trend

(Costs: millions of yen/Fixed cost ratio: %)



Cost Trend

(Unit: millions of yen)



3. Q3 FY2026 Progress

Renewed focus on structural reforms aimed at achieving profitability. The Medium-term Management Plan has been withdrawn.

Current Challenges

Lack of Growth Drivers

The Company has not been able to achieve growth that can offset Machbaito's revenue decline.

Increase and Rigidity of Fixed Costs

Fixed costs that increased as a result of business investments can't decrease in a period of declining sales

Future Policy

Structural Reforms Aimed at Achieving Profitability

1. **Focusing resources on revenue-generating divisions**
2. **Streamlining the operational structure**

Medium-Term Management Plan 2025-2027 was canceled so that structural reforms aimed at achieving profitability could be prioritized

Desired State

Achieving monthly profitability in FY2027

Achieving full-year profitability and continued growth in FY2028

Resource allocation to high-probability initiatives aimed at achieving sustained incremental growth prioritized. Transfer personnel from non-revenue-generating divisions to increase the proportion of staff in the profit-generating divisions

Initiatives		Desired State
Focusing resources on high-probability initiatives	• Focus investments on priority areas and suspend lower-probability investments (including large-scale Branding and M&A). • Continue to develop new AI-native products. Anticipated to become one of the next profit centers.	Sustained, incremental growth
Reallocating personnel from non-revenue-generating to revenue-generating divisions	• Establish a new dedicated sales department. Deploy some staff from existing sales teams as well as transfer staff from non-revenue-generating divisions • Offer a support program for employees who wish to pursue careers outside the Company.	

In parallel to this personnel reorganization, company-wide adoption of AI-native practices will be promoted. The Company is creating a structure to enable businesses and the Company to be operated by a small number of personnel

Initiatives

In progress **Company-wide promotion of AI-native adoption**

Productivity improvement measures, including the replacement of back-office tasks with AI, are already underway in each business unit. The Company has established a promotion organization directly under President to further accelerate the shift to AI-native technology.

Job reassignments primarily focusing on staff in back-office positions of business divisions and cross-functional divisions

Reduction of fixed costs, including outsourcing fees

Desired State

Lower the break-even point by streamlining the operational structure

Streamlining operations mainly in Machbaito and cross-functional divisions. Tenshoku Kaigi and Tenshoku Draft aim for steady growth.

	Policy	
Machbaito	Improving profit by streamlining the organizational structure	The Company is promoting the automation of operations using AI. By significantly streamlining the organization, the Company aims to shift to a more profit-oriented structure. The Company is also exploring expansion into adjacent domains by leveraging its existing assets.
Tenshoku Draft	Broadening user base by establishing a brand. Broadening targets by expanding recruitment channels	In the short term, the Company aims to increase matching through service expansion and improvement. In the long term, it aims for growth by strengthening the brand.
Tenshoku Kaigi	Expanding content to broaden the user base	The Company will expand user base by leveraging generative AI to enrich content based on reviews and associated data.
IESHIL	Exploring growth opportunities, including collaboration with other companies	The Company is exploring growth opportunities by leveraging its position and assets, including potential collaborations with other companies.
New Business	Early release of new products	To expand the target market for batonn, the Company is developing a new AI-native service, aiming for release by the end of FY2026.
Cross-functional Divisions	Streamlining organizational structure through the use of AI	The Company is promoting business process restructuring through AI, significantly streamlining its organizational structure, and lowering the Company's overall break-even point.

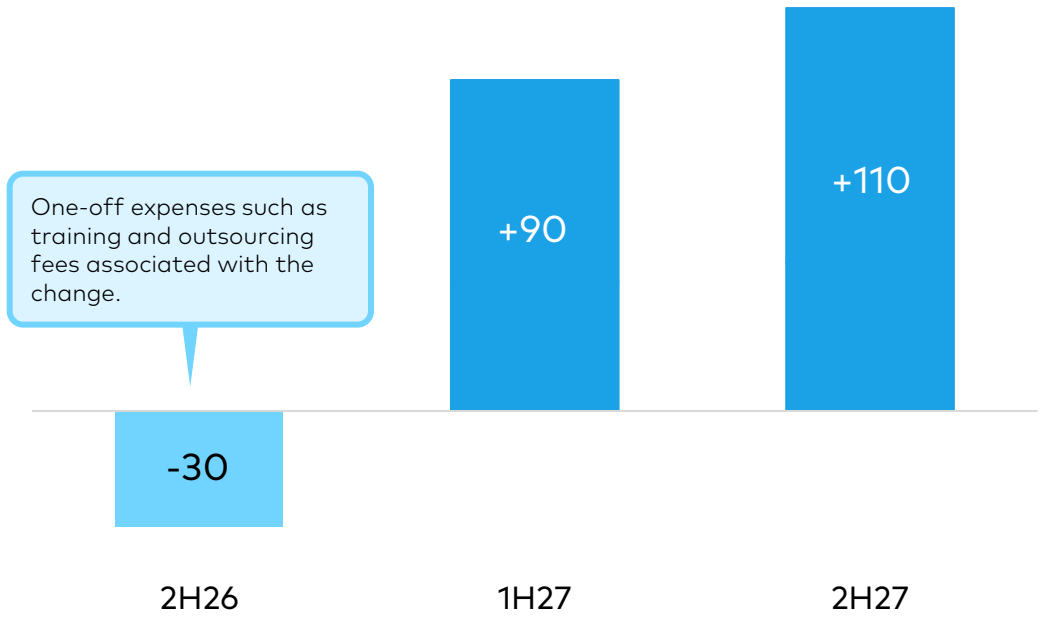
Promoting structural reform, primarily streamlining the operational structure. All progressing according to plan.

Policy	Progress
Company-wide Policies (Focusing resources on revenue-generating divisions Streamlining the operational structure)	✓ Review of fixed costs and reassignment of personnel is largely completed. The impact of these initiatives is expected to be visible in business performance from the first quarter of the next fiscal year.
Direction of Each Business (Generate profit by streamlining operations Create steady growth, etc.)	✓ Streamlining of operational structure and expansion of user base Machbaito: Promoting operations streamlining through AI Tenshoku Draft: Launched an official YouTube channel IESHIL: Started offering estimates of rent and yields, and price labels

Fixed cost reduction and personnel reassignment is largely complete. The impact on profit for the next fiscal year is currently estimated at around 200 million yen.

Estimated impact on operating income from fixed cost reduction and reassignment of personnel

(Unit: millions of yen)



Reduction of fixed costs

The focus of our scope of investment will be narrowed and outsourcing contracts reviewed. Expect lower fixed costs, primarily for outsourcing, from next fiscal year.

Impact of reassignments and reduction of personnel expense

There will be one-off costs for training in H2 FY26 with reassignment to revenue-generating divisions. From next year, the Company expects increased profit from strengthened sales activities in revenue-generating divisions. The impact may also include retirements associated with large-scale job reassignments

Other initiatives are progressing as planned. The Company continues to promote structural reform aimed at achieving profitability and sustained growth

	H2 FY2026	FY2027	FY2028
Goal	Promotion of structural reforms	Achievement of monthly profitability	Achievement of full-year profitability
Reduction of fixed costs	As planned: Detailed review of outsourcing completed.		
Resource allocation to high-probability initiatives	As planned: Organizational structure adjusted to match the focus of scope of investment	Adjust investment balance while tracking progress	
Reassignment to revenue-generating divisions	As planned: Job reassignment completed. Training currently underway	Productivity improvement and sales contribution	
Promotion of company-wide AI-native adoption	As planned: AI-native promotion specialized team established	Productivity improvement and streamlining operations	

Business operations streamlined by adoption of AI, while maintaining quality. Aiming to reduce business operation costs through further expansion of automation

Initiatives for H2 FY2026

Reduction of time required to create and post job notices by using AI

In progress

Streamlining job-notice creation



Individual job seeker data and job notice creation rules were taught to AI, partially automating the process of job notice creation

In progress

Streamlining review process



Introduced AI-based pre-screening of job notices prior to posting. Reducing the man-hours required for verification and editing while maintaining the standard of examination

→ Post

Desired State

Scope of automation expanded without loss of quality

Reduce business operation costs

User base expanded by disseminating information and objective data via the official YouTube channel



転職 DRAFT | Launched official YouTube channel

Disseminating information useful for IT engineers to build their careers. This not only boosts brand recognition, it is a catalyst for job seekers to learn about the inner workings of Tenshoku Draft, thereby expanding the potential user base.



イエシル IESHIL | Started providing rent forecasts, yield estimates and price labels

IESHIL has begun providing "rent forecasts and yield estimates" that show what buyers can expect to earn after they purchase, and a "price label" that indicates whether a property's price is appropriate. By providing objective data, the Company aims to resolve issues faced by clients and grow the number of users.

The Company has determined its full-year earnings forecast, reflecting core business revenue declines and structural reform progress.The impact of fixed cost optimization and reassignment is expected to materialize starting in Q1 of the next fiscal year.

(Units: million yen)

	FY2025 Actual	FY2026 Forecast	YoY	Change
Net sales	5,639	3,400	▲39.7%	▲ 2,239
Operating income	▲ 368	▲ 550	-	▲ 181
Ordinary income	▲ 294	▲ 550	-	▲ 255
Net income attributable to owners of parent	▲ 22	▲ 560	-	▲ 537

Key Factors for YoY Variance

Revenue decline in core businesses

Intentional scale-down of services in the part-time job domain
Recent headwinds / softening in core business revenue

One-Time Costs for Structural Reforms

Training and outsourcing expenses related to personnel reassignment to revenue-generating divisions

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4. Appendix

Financial Data (1)

Consolidated Income Statement

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Net Sales	millions of yen	4,179	4,757	5,654	6,320	5,639
Cost of Sales	millions of yen	742	756	951	1,581	1,429
SG&A Expenses	millions of yen	4,549	3,717	4,217	4,629	4,579
Operating Income	millions of yen	-1,112	284	485	109	-368
Ordinary Income	millions of yen	-916	438	649	260	-294
Profit Attributable to Owners of Parent	millions of yen	-943	537	716	197	-22

Consolidated Balance Sheet

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Current Assets	millions of yen	3,339	4,116	4,555	4,765	4,638
Cash and Deposits	millions of yen	2,705	3,560	3,647	3,925	3,639
Non-current Assets	millions of yen	535	351	252	175	94
Total Assets	millions of yen	3,874	4,468	4,808	4,941	4,733
Current Liabilities	millions of yen	690	1,087	803	720	512
Non-current Liabilities	millions of yen	84	23	23	13	10
Net Assets	millions of yen	3,099	3,356	3,981	4,207	4,210

Financial Data (2)

Consolidated Cash Flow Statement

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Cash flows from operating activities	millions of yen	-361	731	3	264	-652
Cash flows from investing activities	millions of yen	19	128	88	23	376
Cash flows from financing activities	millions of yen	15	-4	-4	-9	-9

Management Indicators

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Operating Margin (%)	%	-	6.0	8.6	1.7	-
Stock Price (end of Dec)	JPY	179	279	254	143	119
Market Cap (end of Dec)	Billions of JPY	5.0	7.8	7.1	4.0	3.3
EPS (Net income per share)	JPY	-34.4	19.6	26.1	7.2	-0.8
PER (Price earnings ratio)	x	-	14.2	9.7	19.9	-
ROIC (Return on invested capital)	%	-	7.9	13.0	2.4	-
ROE (Return on equity)	%	-	16.7	19.5	4.8	-
ROA (Return on assets)	%	-	10.5	14.0	5.3	-

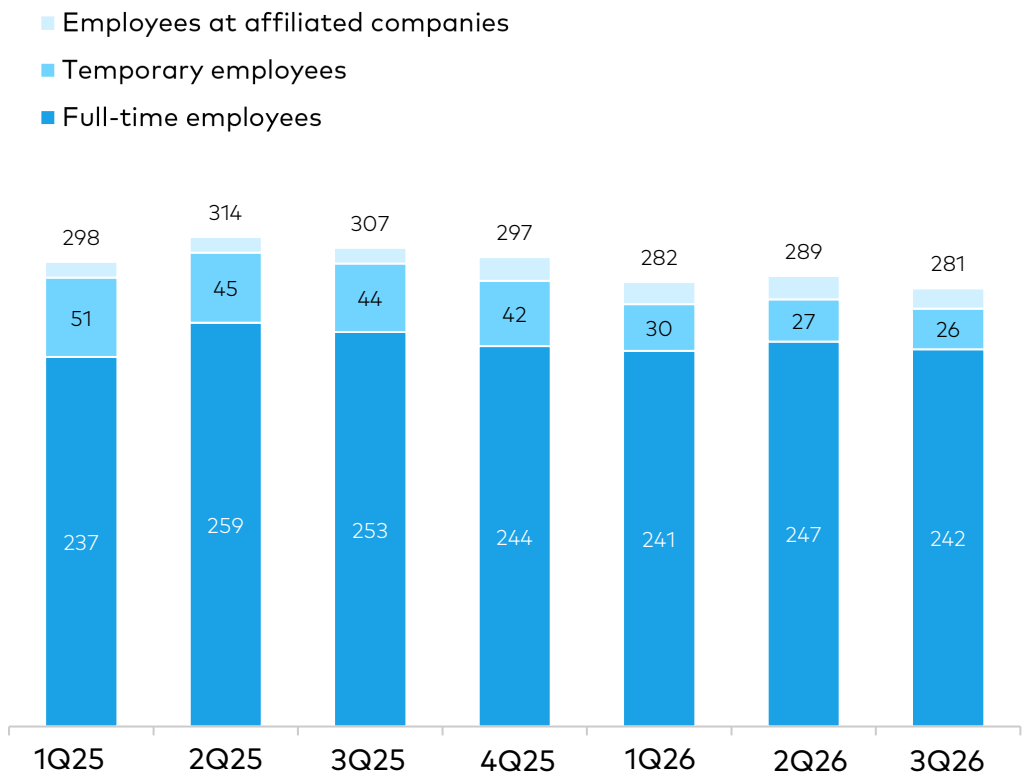
Q3 FY26 Consolidated Balance Sheet

(Unit: millions of yen)

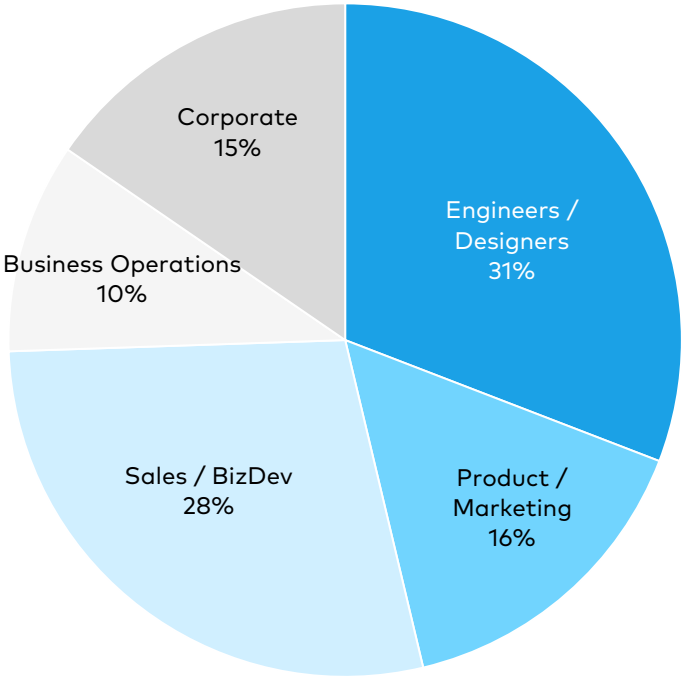
			4Q25	3Q26	Change compared to end of previous term
Assets					
	Current Assets		4,638	4,209	-429
		Cash and Deposits	3,639	3,244	-395
	Non-Current Assets		94	78	-15
		Property, Plant & Equipment	0	0	+0
		Intangible Assets	5	3	-1
		Investments & Other Assets	89	74	-14
	Total Assets		4,733	4,287	-445
Liabilities					
	Current Liabilities		512	386	-126
	Non-current Liabilities		10	10	+0
	Total Liabilities		523	397	-126
Net assets					
	Shareholders' Equity		4,158	3,832	-325
		Share Capital	237	237	±0
		Capital Surplus	225	225	±0
		Retained Earnings	3,859	3,532	-327
		Treasury Stock	-164	-163	+1
	Total Net Assets		4,210	3,890	-319

No. of employees (consolidated)

(Unit: people)



Breakdown of Full-time Employees



*Non-consolidated: Head Office Regular Employees only. (Our 'Regular Employees in Specific Functions' are mainly responsible for customer support and sales.)

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