



FY2025 1st Quarter Financial Results

OutlookConsulting Co., Ltd.

August 13, 2025



- 1. Company Overview (Business Model)**
 2. FY2025-1Q Financial Summary
 3. FY2025 Full-Year Outlook
 4. Main Business Environment
 5. Medium-term Perspective(Growth Strategy)
- Appendix

Company Overview

Company Name	OutlookConsulting Co., Ltd.
Head Office Location	3-1-3 Minami-Aoyama, Minato-ku, Tokyo
Representative	President and CEO, Yasufumi Hirao
Establishment	April 2006
Listed Stock Exchange	TSE Growth Market (code: 5596)
Listing Date	December 12, 2023
Capital Stock	145.0 million yen (As of June 30, 2025)
Total Number of issued Shares	3,579,812 (As of June 30, 2025)
Number of employees	84 (As of June 30, 2025)

Clear and Present Challenges in many companies (For person in charge)

When we finish making our budget ,
we run out of steam.

The environment has changed after the
budget was created and we have to rebuild
from scratch.

The person in charge works overtime and gets
it over by willpower every month.

The cause of the result cannot be found only by
looking at own accounting.

After re-organization, successive historical
analysis becomes difficult.

Somebody overwrote the formulas in a cell.

We don't know if there is any error.

Excel files are too big and freeze frequently.

Excel files are too complicated to change.

There is no information of breakdown of data.

KPIs change frequently.

We have to prepare several different reports
every month, that requires overtime.

Clear and Present Challenges in many companies (For Managers and Executives)

Quick and precise data reflection is required for timely decision making.

Too many reports and data to understand what is going on.

Persons in charge looks too busy to talk to them.

Too much summarized data without breakdown makes it difficult to catch the facts.

How much we need to achieve budget is not clear.

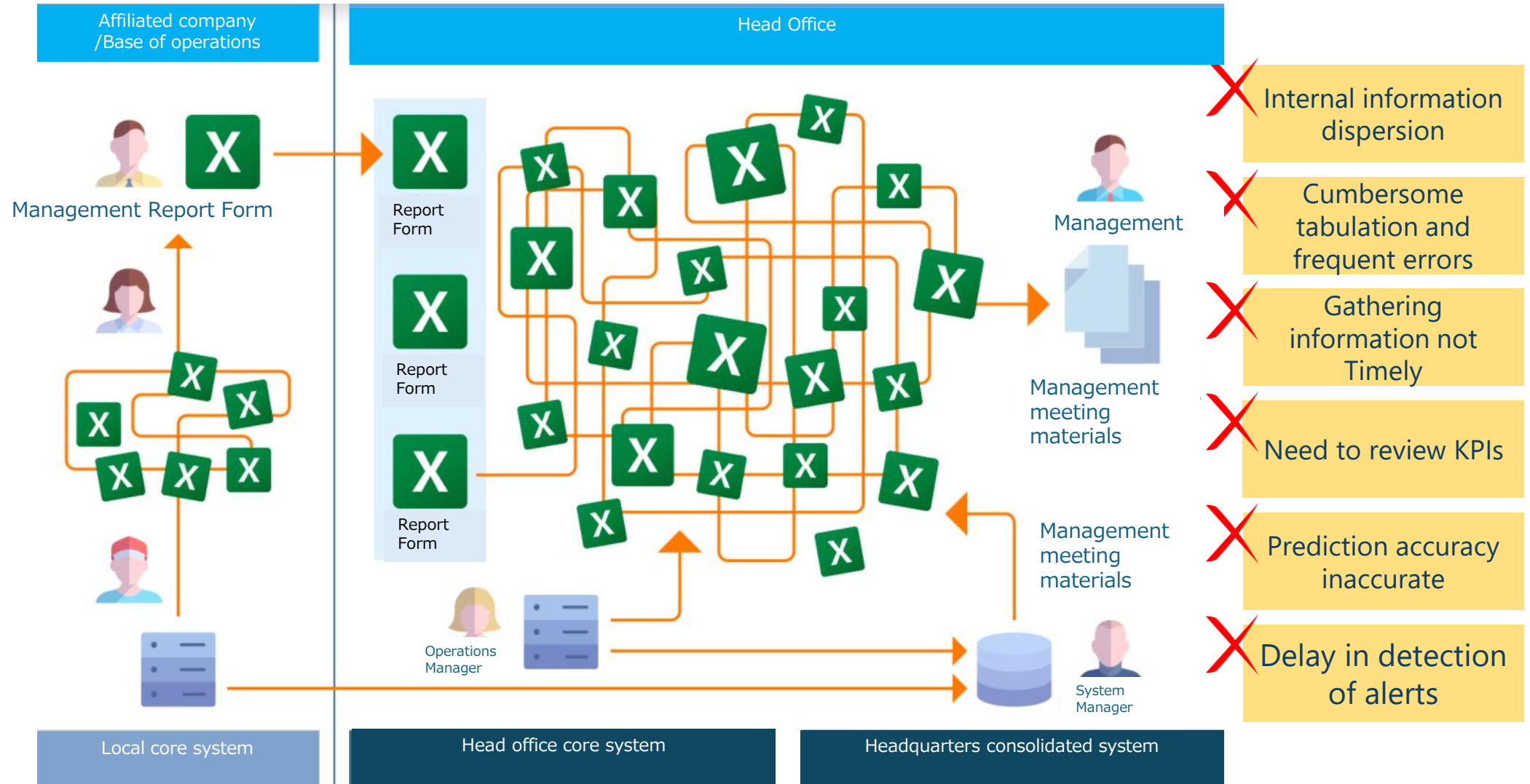
Necessary information for decision-making is different from this.

Explanation of the facts may be different from what was said last month.

The output data looks suspicious.

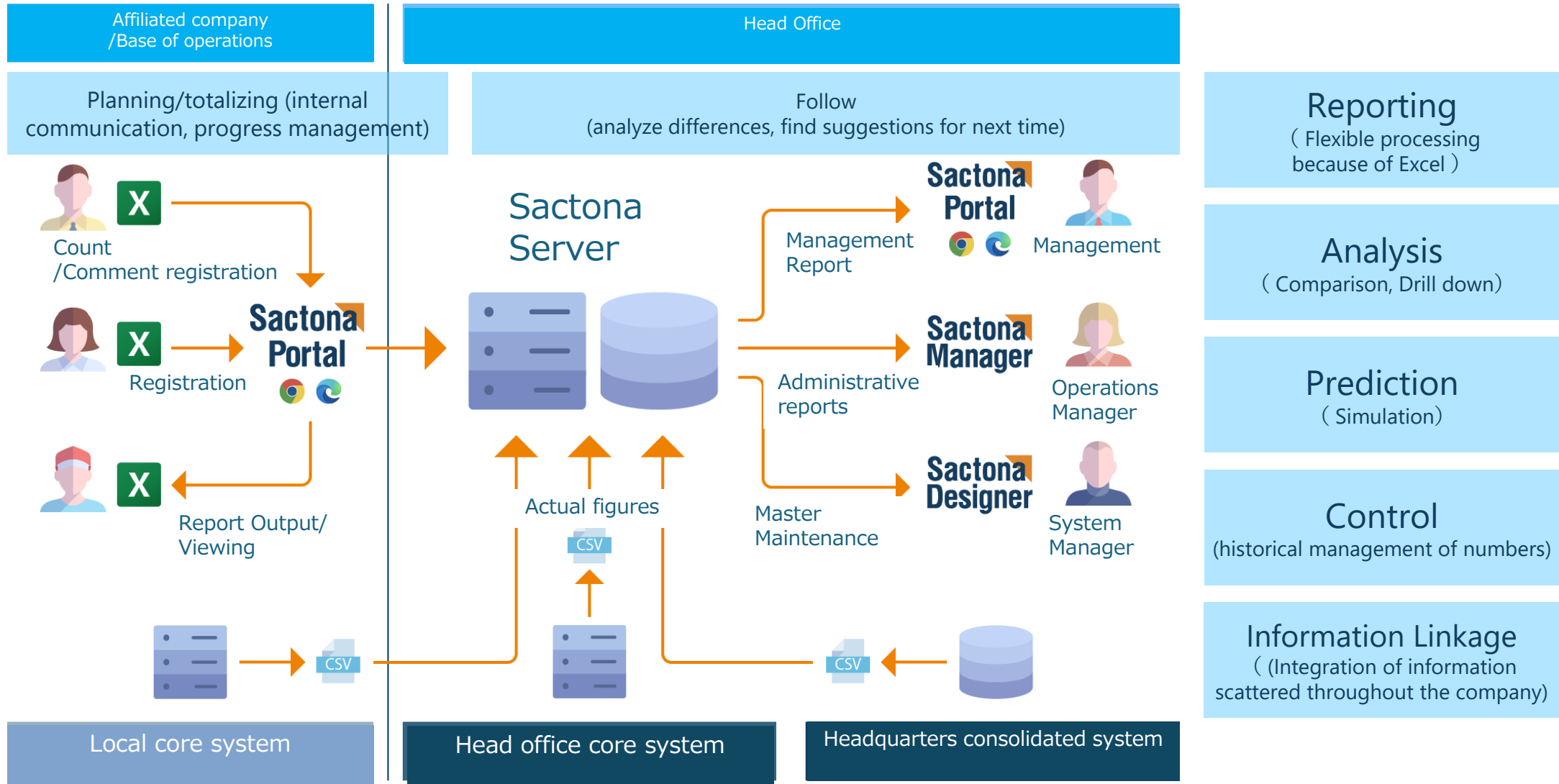
Business Management System

- There are many negative effects when used in place of databases, and “Ideal business management” cannot be realized.



Sactona overview

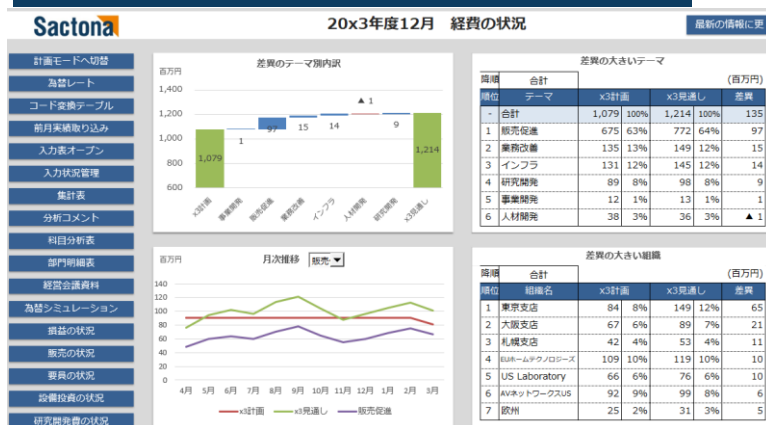
- Sactona strongly supports the realization of correct business management while maximizing the advantages of Excel (ease of use and small footprint).
- Sactona's three main features are "easy to install," "easy to modify," and "lightweight."



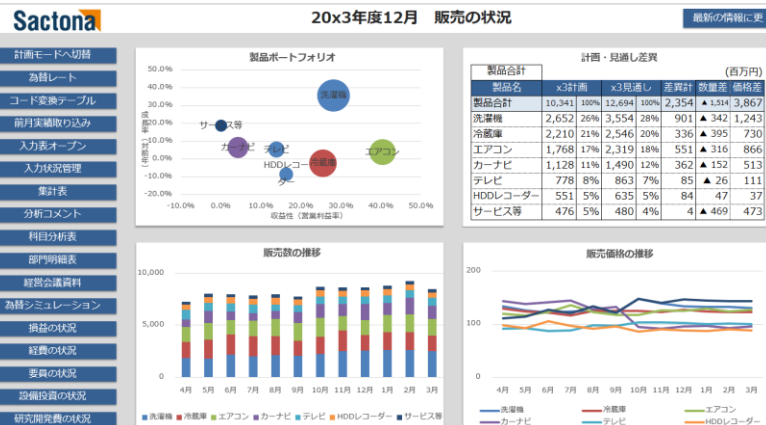
Sactona Interface (Flexible to realize customers' requirements)

- Standard patterns are ready, but can be modified flexibly, to realize “Fit to Company standard” (not “Fit to Standard”).

Start screen (administrator)



Conference Report Materials



PL by organization on dashboard

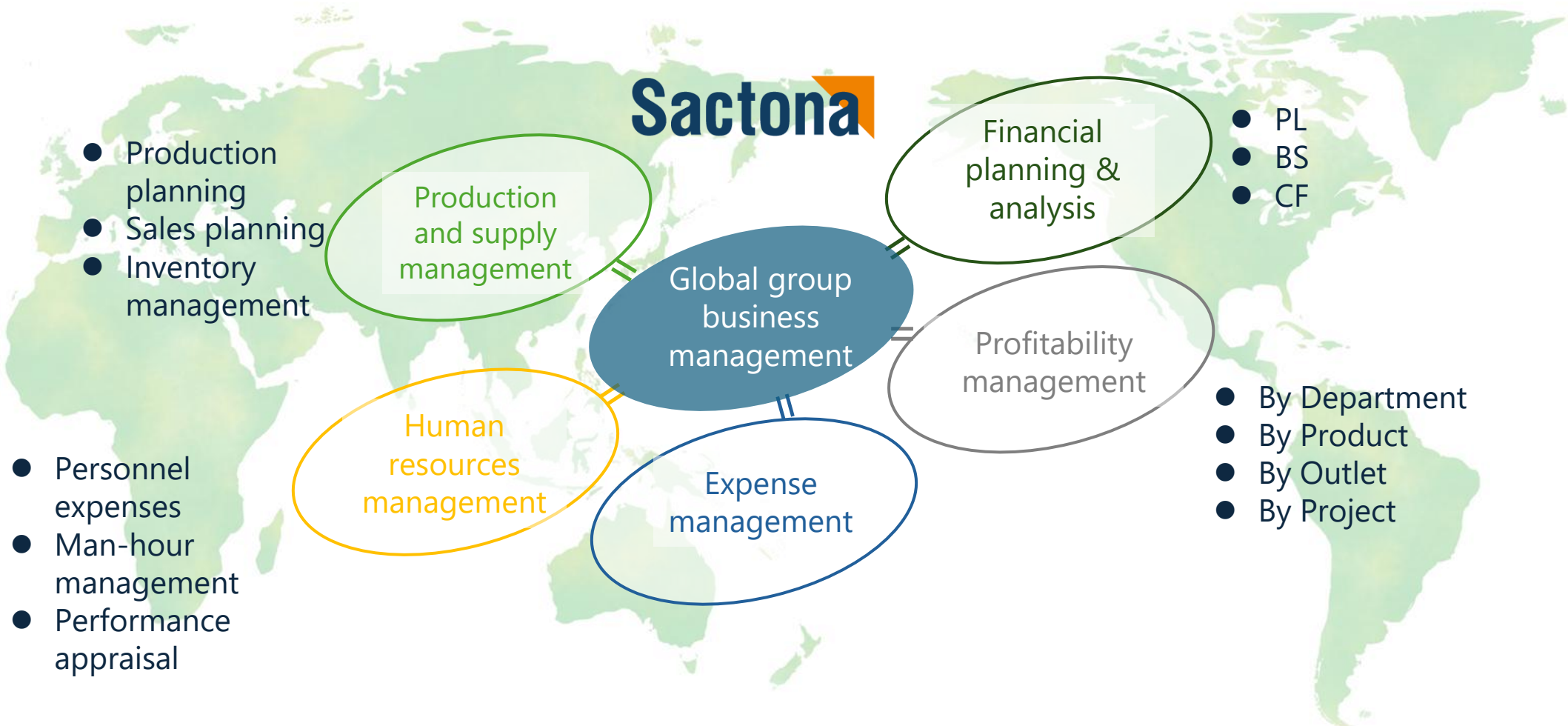


Drill down to voucher details

仕訳明細																			
E1151 東京支店																			
20XX年度																			
(単位:円)																			
計上年月	仕訳番号	行番号	借方コード	借方名称	振込コード	振込名称	通貨	振込金額	貸方コード	貸方名称	振込コード	振込名称	振込先会社	支払コード	支払名称	案件番号	案件名称	取引ユーザ	登録日時
2018/04	22016001	1	E1151	東京支店	A01100000	総売上高	JPY	0	100,000,000	売上127上	LC10001	ABC株式会社						demoadmin	2018/4/1 9:00
2018/04	22016002	3	E1152	大塚支店	A01100000	総売上高	JPY	0	79,000,000	売上127上	LC10002	EFG株式会社						demoadmin	2018/4/1 9:00
2018/04	22016003	5	E1153	札幌支店	A01100000	総売上高	JPY	0	50,000,000	売上127上	LC10003	IKL株式会社						demoadmin	2018/4/1 9:00
2018/04	22016004	7	E1161	北京	A01100000	総売上高	USD	0	40,000,000	売上127上	LC10004	MNOP株式会社						demoadmin	2018/4/1 9:00
2018/04	22016005	9	E1162	欧州	A01100000	総売上高	EUR	0	30,000,000	売上127上	LC10005	QRS株式会社						demoadmin	2018/4/1 9:00
2018/04	22016006	11	E1163	中国	A01100000	総売上高	CNY	0	20,000,000	売上127上	LC10006	UVW株式会社						demoadmin	2018/4/1 9:00
2018/05	22016007	13	E1151	東京支店	A01100000	総売上高	JPY	0	103,000,000	売上127上	LC10001	ABC株式会社						demoadmin	2018/5/1 9:00
2018/05	22016008	15	E1152	大塚支店	A01100000	総売上高	JPY	0	82,000,000	売上127上	LC10002	EFG株式会社						demoadmin	2018/5/1 9:00
2018/05	22016009	17	E1153	札幌支店	A01100000	総売上高	JPY	0	50,000,000	売上127上	LC10003	IKL株式会社						demoadmin	2018/5/1 9:00
2018/05	22016010	19	E1161	北京	A01100000	総売上高	USD	0	40,000,000	売上127上	LC10004	MNOP株式会社						demoadmin	2018/5/1 9:00
2018/05	22016011	21	E1162	欧州	A01100000	総売上高	EUR	0	30,000,000	売上127上	LC10005	QRS株式会社						demoadmin	2018/5/1 9:00
2018/05	22016012	23	E1163	中国	A01100000	総売上高	CNY	0	20,000,000	売上127上	LC10006	UVW株式会社						demoadmin	2018/5/1 9:00
2018/06	22016013	25	E1151	東京支店	A01100000	総売上高	JPY	0	106,000,000	売上127上	LC10001	ABC株式会社						demoadmin	2018/6/1 9:00
2018/06	22016014	27	E1152	大塚支店	A01100000	総売上高	JPY	0	85,000,000	売上127上	LC10002	EFG株式会社						demoadmin	2018/6/1 9:00
2018/06	22016015	29	E1153	札幌支店	A01100000	総売上高	JPY	0	50,000,000	売上127上	LC10003	IKL株式会社						demoadmin	2018/6/1 9:00
2018/06	22016016	31	E1161	北京	A01100000	総売上高	USD	0	40,000,000	売上127上	LC10004	MNOP株式会社						demoadmin	2018/6/1 9:00
2018/06	22016017	33	E1162	欧州	A01100000	総売上高	EUR	0	30,000,000	売上127上	LC10005	QRS株式会社						demoadmin	2018/6/1 9:00
2018/06	22016018	35	E1163	中国	A01100000	総売上高	CNY	0	20,000,000	売上127上	LC10006	UVW株式会社						demoadmin	2018/6/1 9:00
2018/07	22016019	37	E1151	東京支店	A01100000	総売上高	JPY	0	109,000,000	売上127上	LC10001	ABC株式会社						demoadmin	2018/7/1 9:00
2018/07	22016020	39	E1152	大塚支店	A01100000	総売上高	JPY	0	88,000,000	売上127上	LC10002	EFG株式会社						demoadmin	2018/7/1 9:00
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2018/07	22016022	43	E1161	北京	A01100000	総売上高	USD	0	40,000,000	売上127上	LC10004	MNOP株式会社						demoadmin	2018/7/1 9:00

Sactona in Multiple Use Case over Industries

Sactona is a cutting-edge enterprise system that can be used in a wide range of areas, including financial management (FP&A/SGA/CPX), production management (PSI/R&D), profitability management (PPM), and human capital management (HCM).



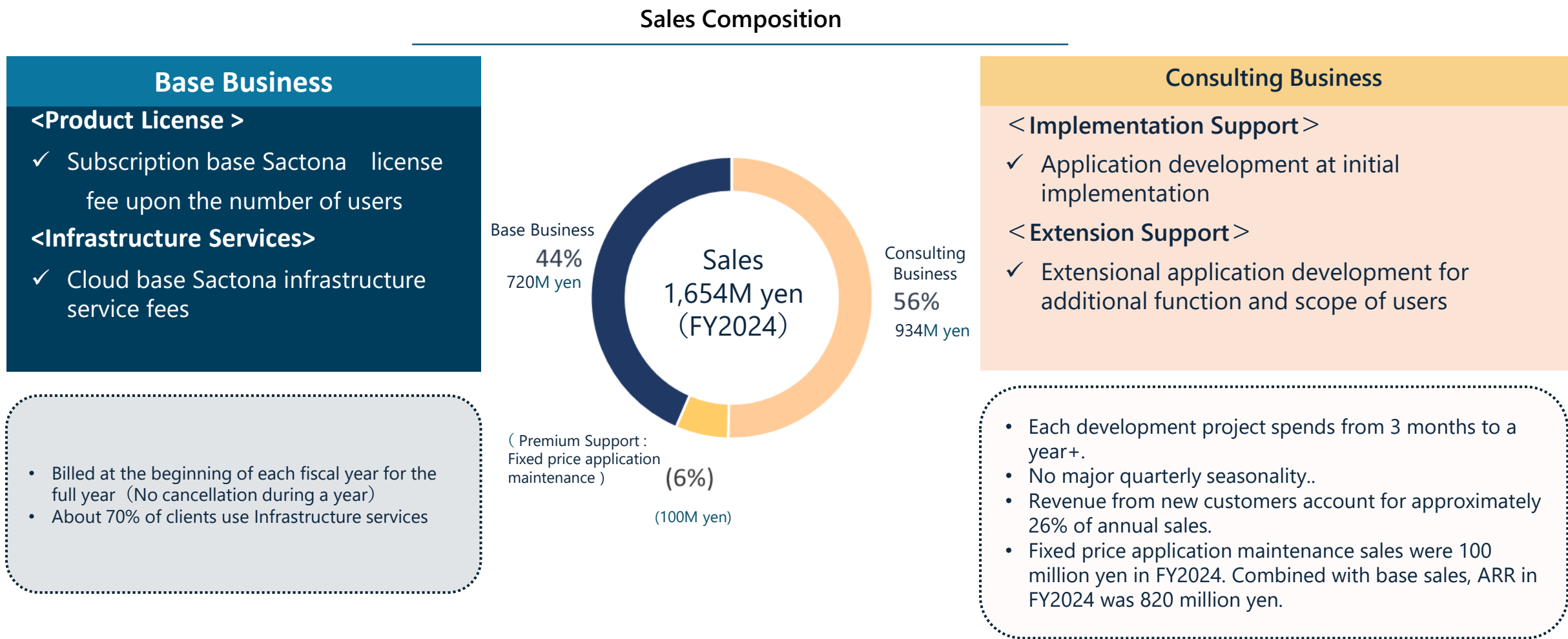
Business Area

- Sactona is available for the following typical administrative tasks

Work	Department	Business purpose
Consolidated management	Corporate Planning Division	PL / BS / CF / Accounts / Profit Management / Reporting to Management
Product Balance Management	Sales Department	Sales Budget / Sales Plan Management by Service / Customer
Supply and Demand Management	Production Division	Inventory / Supply Production Planning by Plant / Supply/Demand Adjustment
Expense Budget Management	Corporate Planning Division	General and Administrative and Selling Expense Budget Expenses by Project /Use / Theme
Capital Investment Management	Corporate Planning Division	Investment Budgeting and Progress Management IT Investment Budget Management / Depreciation
Human capital management	Human Resources Department	Personnel Budget/ Personnel planning Work-count management / Personnel evaluation
R&D Management	R&D Division	R&D cost management Budget and progress management by project

Business Model

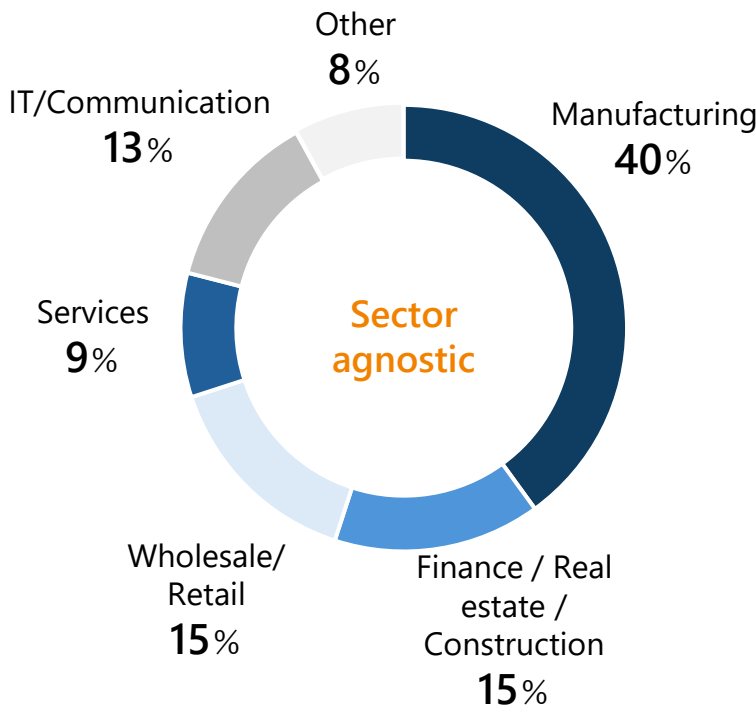
Our revenue consists of Sactona's annual subscription-based Base Business and Consulting Business for initial implementation and expansion of Sactona.



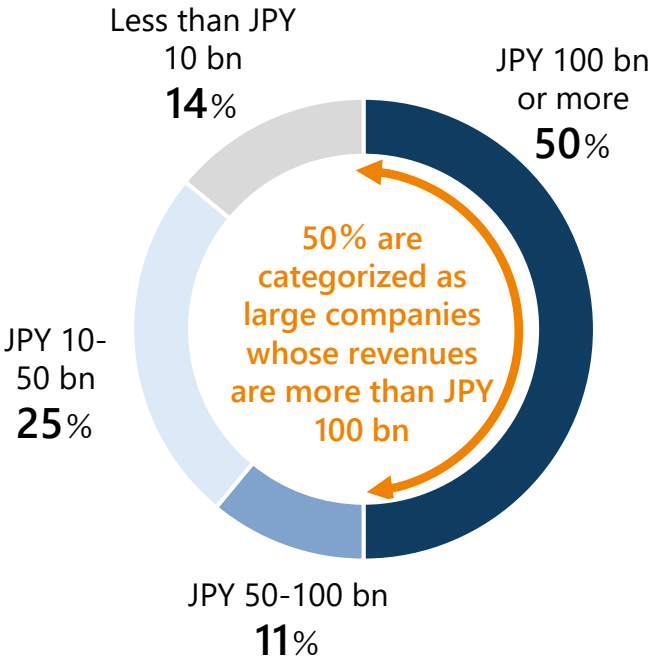
Client Companies Profile

CPM is an important in all industries, and Sactona is used across a wide range of industries. As the size of a company increases, the number of divisions, offices, and segments increases, the complexity of operations deepens, and the number of people involved in the process also increases. Large and medium-sized companies account for a large percentage of our clients, while smaller size businesses are also getting use of Sactona.

Clients by Sector

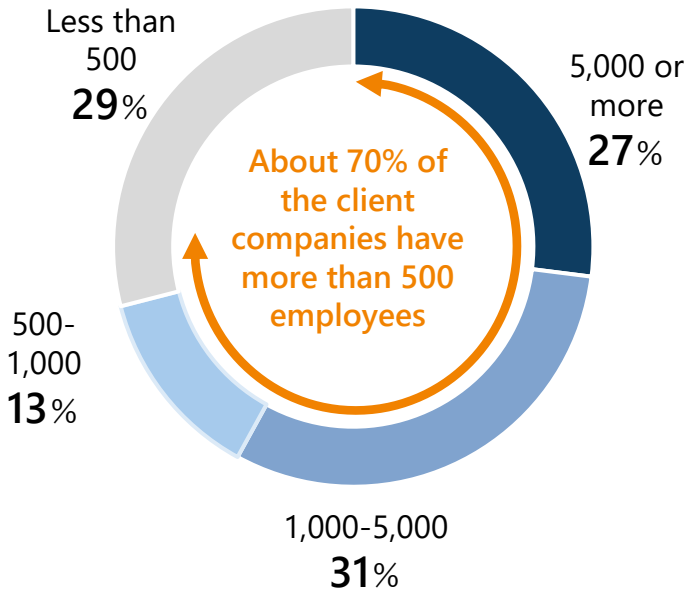


by Clients Revenue Size



Listed companies (including group companies) account for **82%** of all client companies

by Clients No. of Employees



(Note) Information based on the FY2024 client companies

Achievements: Examples of Major Clients



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FY2025-1Q Financial Highlights

Sales

431million yen

YoY +15million yen (+3.7%)

Operating income

131million yen
Operating margin 30.5%

YoY +6million yen (+5.5%)

Ordinary income

131million yen
Ordinary income margin 30.2%

YoY +6million yen (+5.4%)

Sales from Base Business

198million yen

YoY +30million yen (+18.0%)
(Sales composition 45.9%)

Sales from Consulting Business

233million yen

YoY -14million yen (-6.0%)
(Sales composition 54.1%)

Income Statement

Q1 consulting business sales remained at the same level as FY2024 4Q (234 million yen) and were down by 14 million yen FY2024 1Q due to the postponement of a large project.

On the other hand, base business sales increased by 6 million yen from FY2024 4Q (192 million yen) and 30 million yen from FY2024 1Q offsetting cancellation impact(=-4 million yen) at the end of FY 2024,.

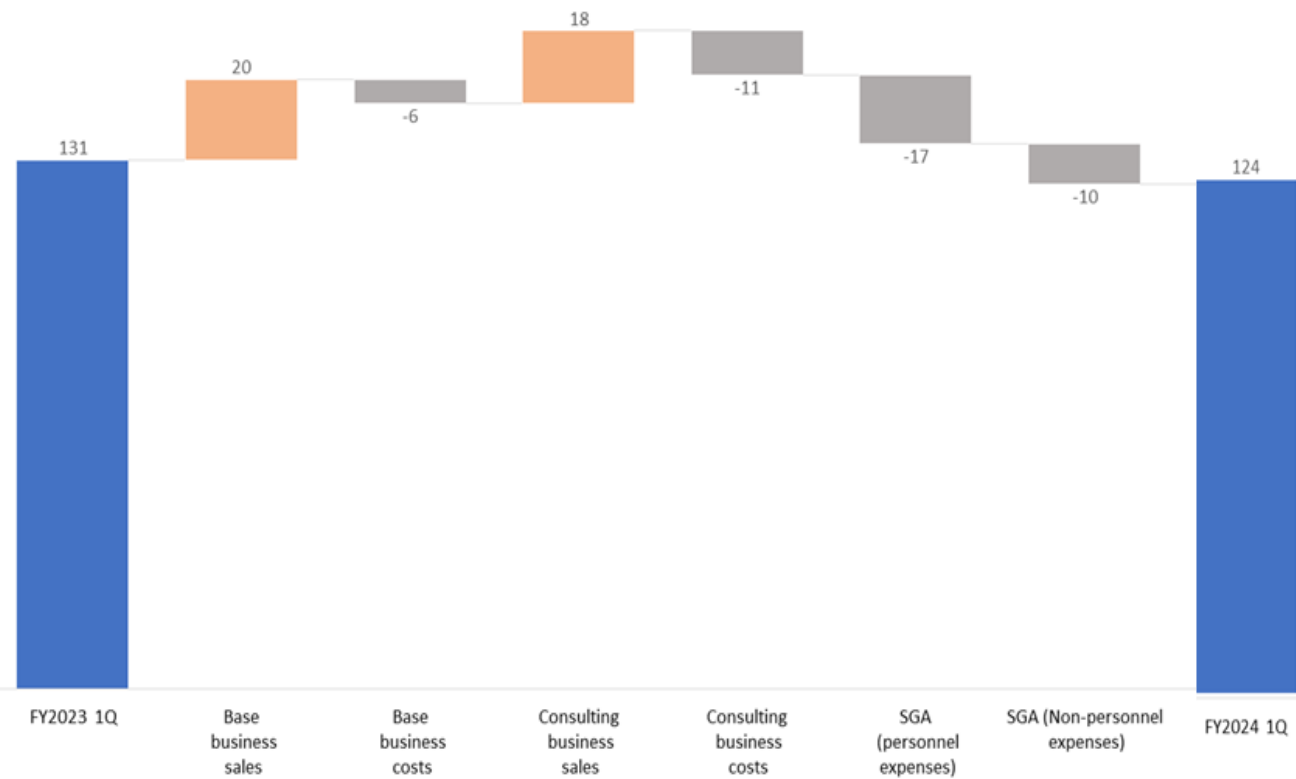
As a result, total sales were +5 million yen compared with FY2024 4Q and +15 million yen compared with FY2024 1Q

	FY2024 1Q	FY2025 1Q	Change	% Change
Sales	416	431	15	3.7%
Base business	167	198	30	18.0%
Consulting business	248	233	-14	-6.0%
Gross profit	274	303	29	10.6%
Operating income	124	131	6	5.5%
Ordinary income	124	131	6	5.4%
Net income	86	91	5	5.8%

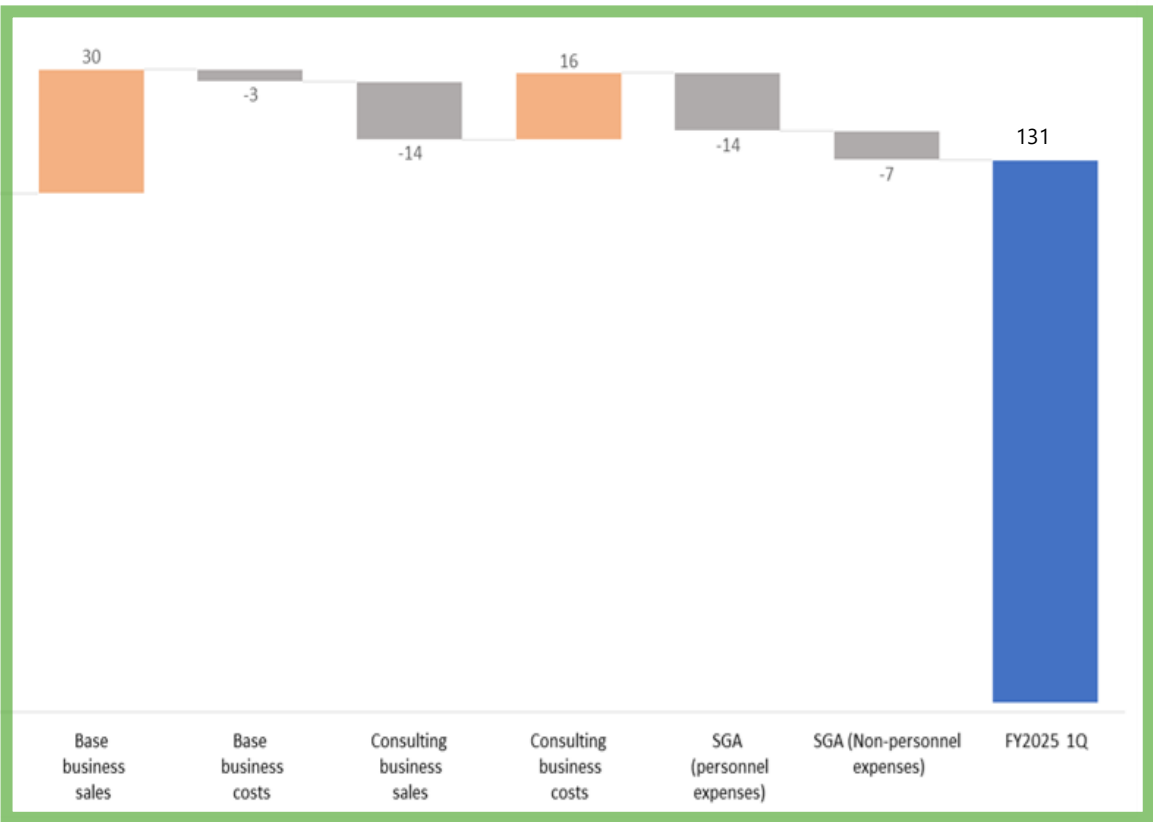
Operating Income year-on-year comparison

Less subcontracting expenses resulted in decrease in cost of sales in the consulting business.
SGA (personnel expenses) in FY2025 1Q was increased due from additional hiring and personnel transfer over departments.

【 FY2024 1Q】

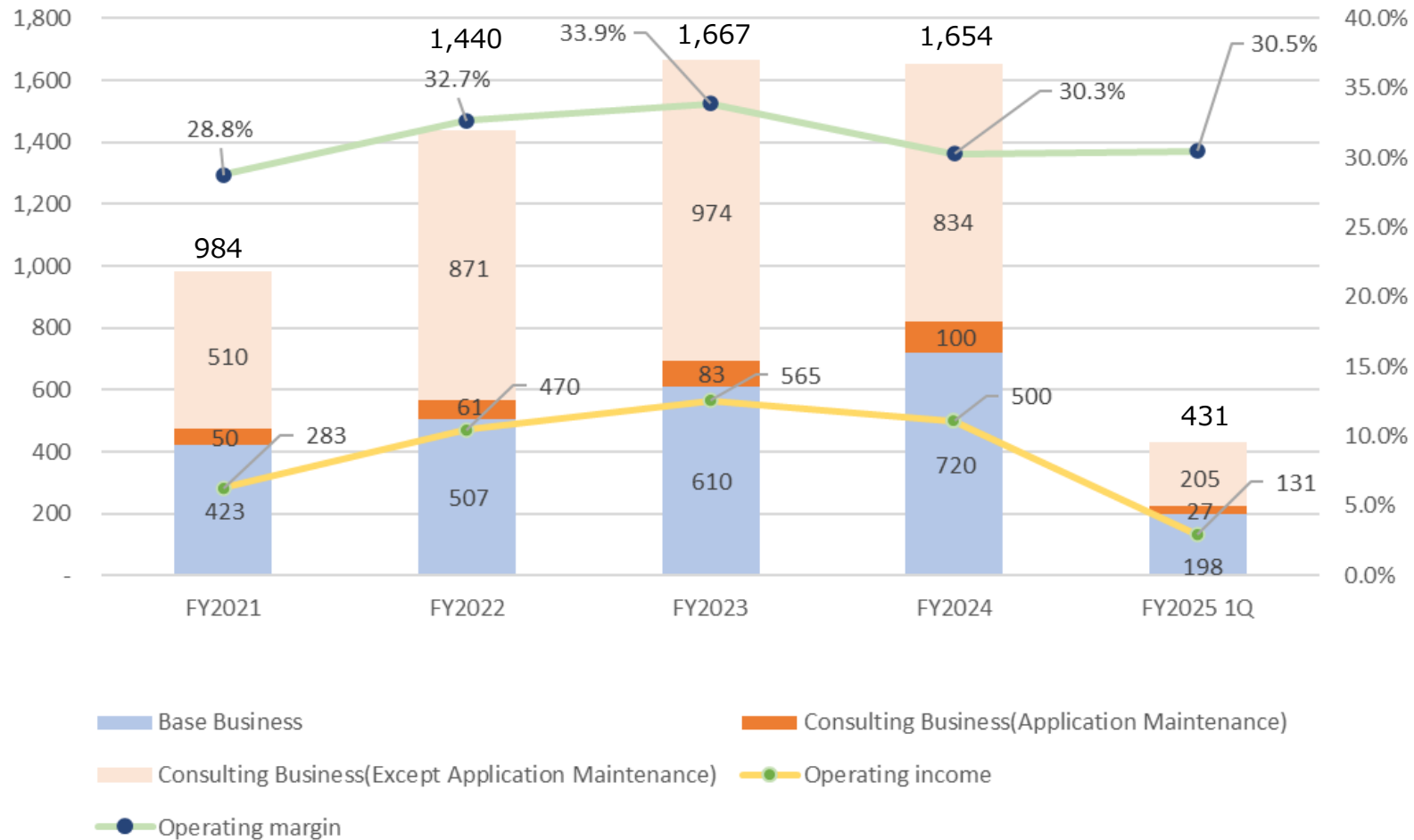


【 FY2025 1Q】



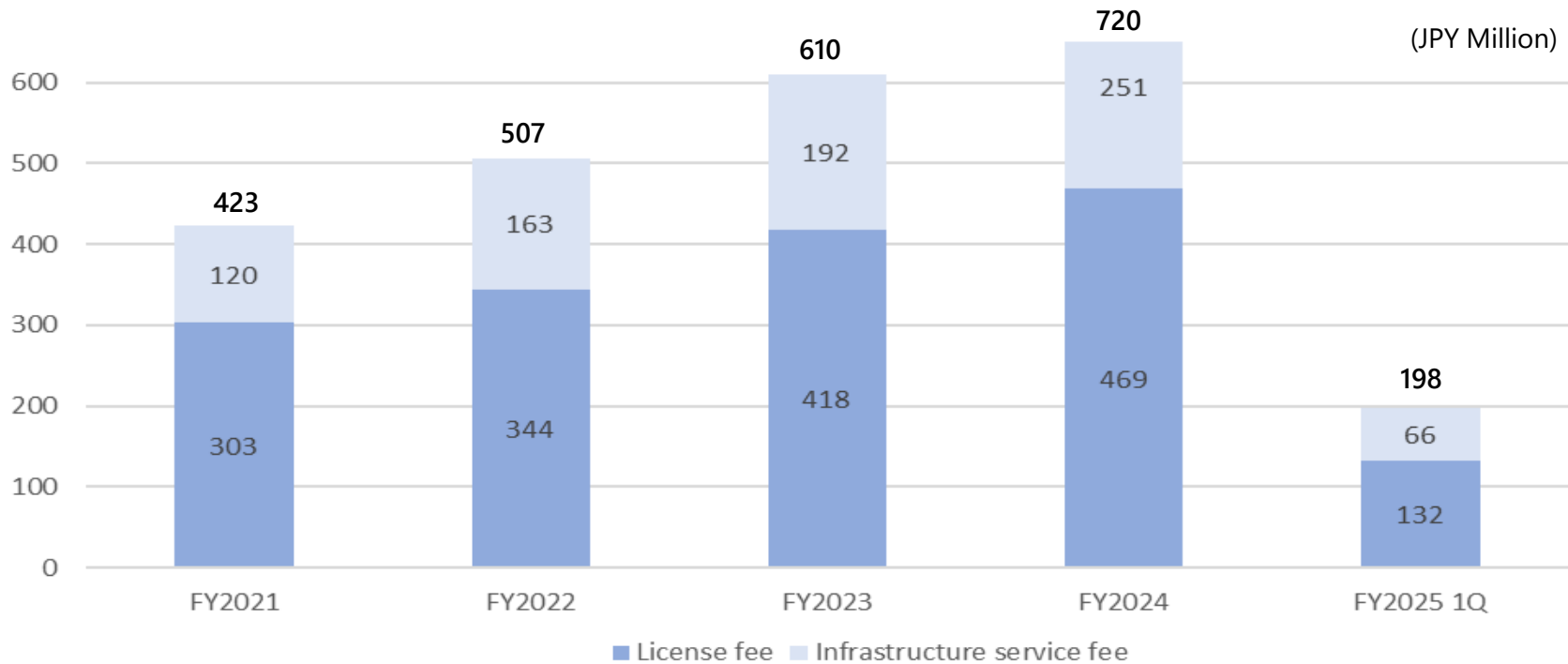
Revenue/Profit History

Base business sales and fixed premium support income in consulting is steadily growing.
Operating margin keeps performing above 30%.



Sales trends by service (Base Business)

Over the past 5 years, the number of new clients acquired runs about 20 clients per year (FY2024: 23 clients). For FY2025 1Q, we received 5 new clients orders. Full year license is charged at the beginning of the financial year and non-refundable for the year.

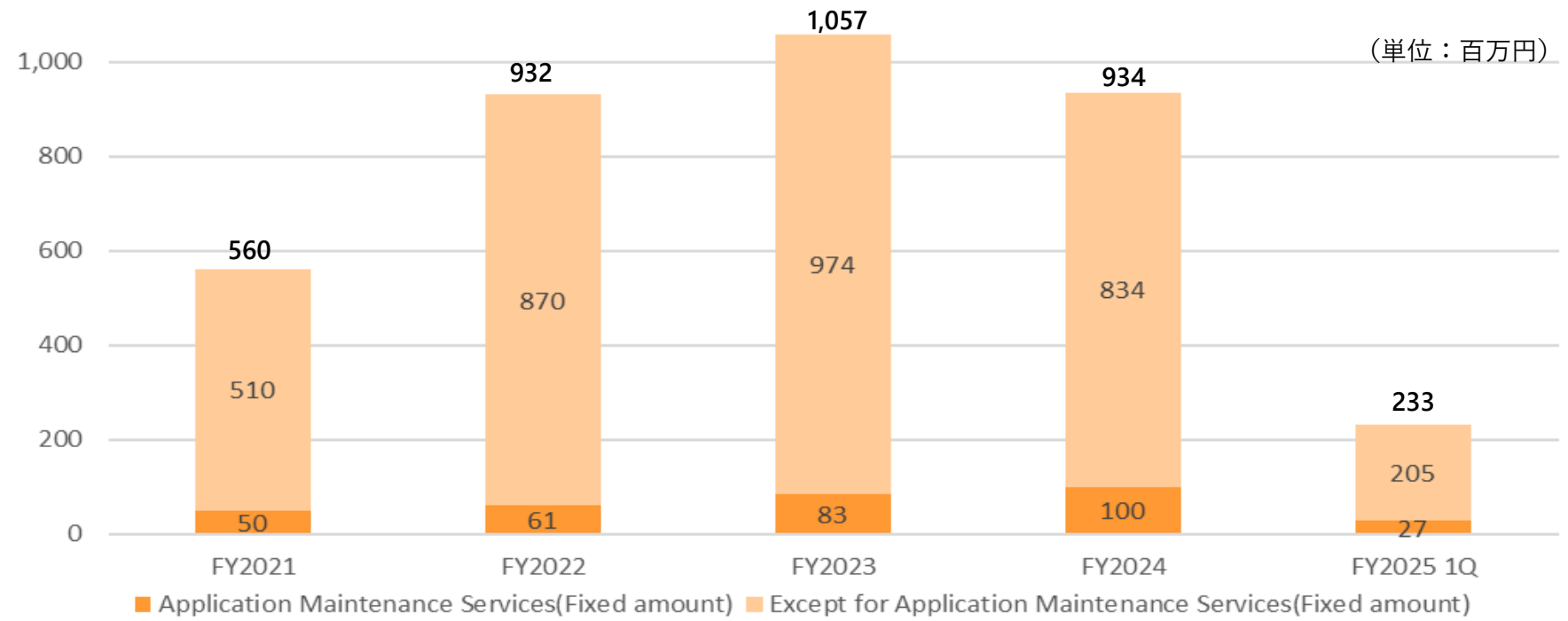


Number of Clients(License)	105	121	139	157	162
Number of Clients(Infrastructure)	66	85	99	111	109
Number of Clients(New acquired)	25	20	21	23	5
1 Sales per client *	4,728 Thousand yen	4,772 Thousand yen	4,946 Thousand yen	5,250 Thousand yen	—

* Sales per customer : License fee÷ Number of Clients(License) + Infrastructure usage fee ÷ Number of Clients(Infrastructure)

Sales trends by service (Consulting business)

Premium support contracts, which are annual fixed-fee support contracts, increased.
The postponement of a large project caused FY2025 1Q sales 14 million yen lower than FY2024 1Q.



Number of Clients	72	87	95	114	89
(Number of contracts of Application Maintenance)	(23)	(39)	(46)	(56)	(62)
Number of Consultants	34	41	46	46	49

Balance Sheet

			(JPY Million)
	FY2024	FY2025 Q1	Increase/ Decrease amount
Current assets	1,131	1,832	701
Cash and deposits	873	1,592	719
Non-current assets	98	66	-31
Total Assets	1,229	1,898	669
Current liabilities	262	859	597
Non-current liabilities	-	-	-
Net assets	966	1,038	72
Total liabilities and net assets	1,229	1,898	669
Equity ratio	78.6%	54.7%	-23.9%

- Cash and cash equivalents and contract liabilities increased at the end of the first quarter due to the one-year lump-sum billing of existing customers in April.
- The decrease in fixed assets was due to a decrease in deferred tax assets resulting from a reversal of the reserve for bonuses.
- As a result, the equity ratio declined from 78.6% at FY2024 end to 54.7%, but is expected to rise toward the end of FY2025 as contract liabilities decline.

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FY2025 Full-Year Earnings Forecasts

Expect sales to grow by 20% and operating income and ordinary income margins to remain high.

(JPY Million)

	FY2024 Results	FY2025 1Q Results	FY2025 Forecast	YOY		Progress (vs FY2025)
				Increase/ Decrease	Change(%)	
Sales	1,654	431	2,000	345	20.9%	21.6%
Base business	720	198	800	79	11.1%	24.8%
Consulting business	934	233	1,200	265	28.4%	19.4%
Ordinary income	499	131	580	80	16.2%	22.6%
Ordinary income margin	30.2%	30.4%	29.0%			
Net income	376	91	402	25	6.8%	22.6%

We plan to pay dividends in FY2025.

	Dividends per share (Yen)
FY2025 2Q	17
FY2025end	17
Total	34
Dividend resource	Retained earnings

Acquisition of Share buyback

Result of repurchase of share buyback since February 2025 to improve capital efficiency and increase shareholder returns

< Share buyback up to August 12, 2025 >

Total of shares acquired	440,700 (97.93% of total limit)
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Total amount of shares acquired	467,145,500 Yen (84.94% of total limit)
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<Reference>

- | | | |
|-------|---|--|
| (1) | Total number of stocks that may be acquired | 450,000
(Percentage of total stocks issued (excluding treasury stock) 12.6 %) |
| (2) | Total acquisition cost of stocks | 550 Million Yen |
| (3) | Acquisition period | February 13, 2025 - August 12, 2025 |

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Growth Strategies : Progress report

Expansion of client base

- Obtained 5 new clients in FY2025 1Q.
- 16 VARs (increased by 1 from 15 FY2024 end)
- Promote small start plan
- Extensive follow-up meeting with existing clients

Increase talents

- 84 employees as of June 30 (from 80 FY2024end)
- Consultants : 49(from 46 FY2024end)
- Consultant managers 13 (from 13 FY2024end)

Overseas expansion

- Getting necessary infrastructure ready
- Contacting potential VARs

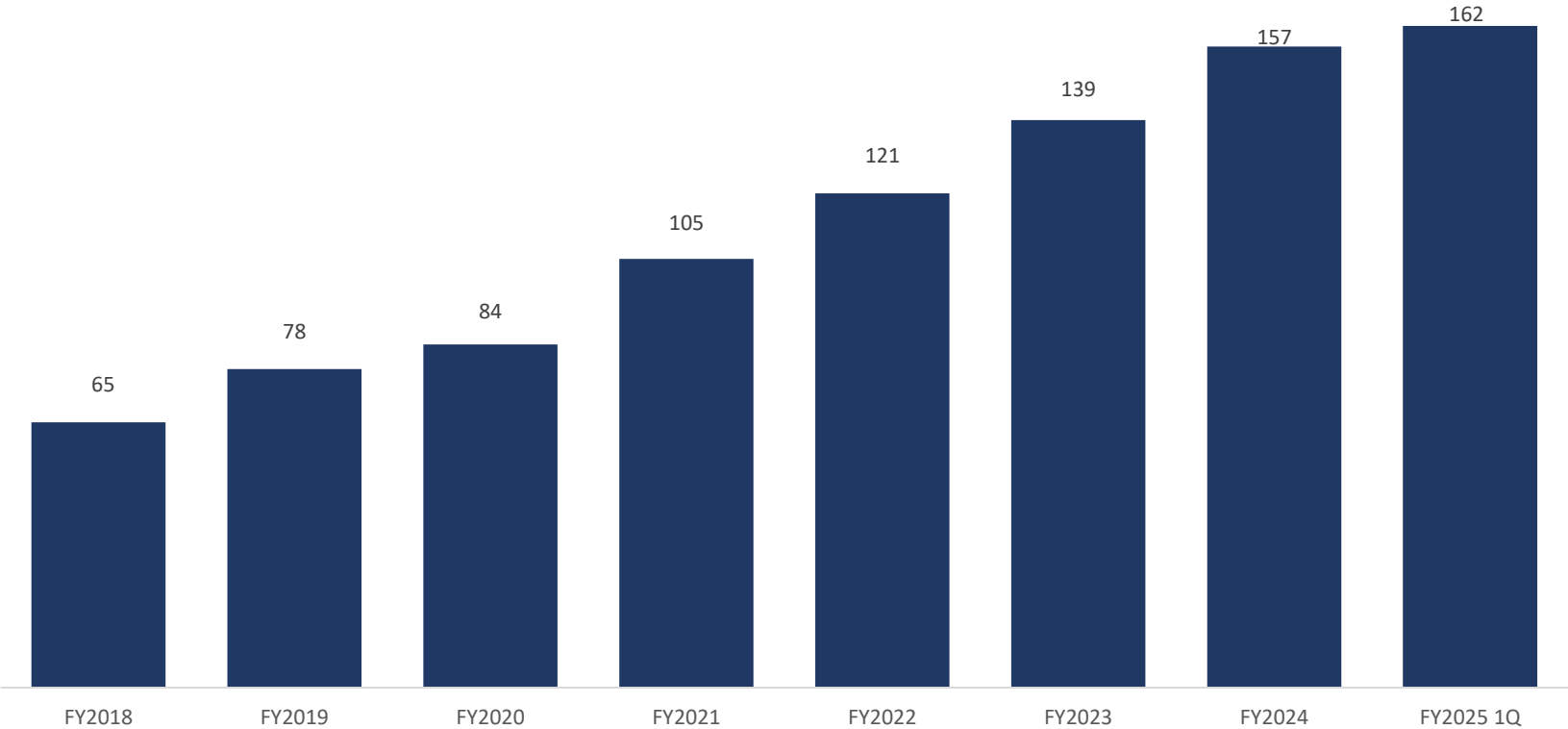
Enhanced product functionality

- Released new Sactona version 8.4 with reinforced function of business intelligence
- Generative AI based Q&A in operation.
- Developing predicting and alert function using AI/ML technology.

M & A

- Exploring multiple candidates

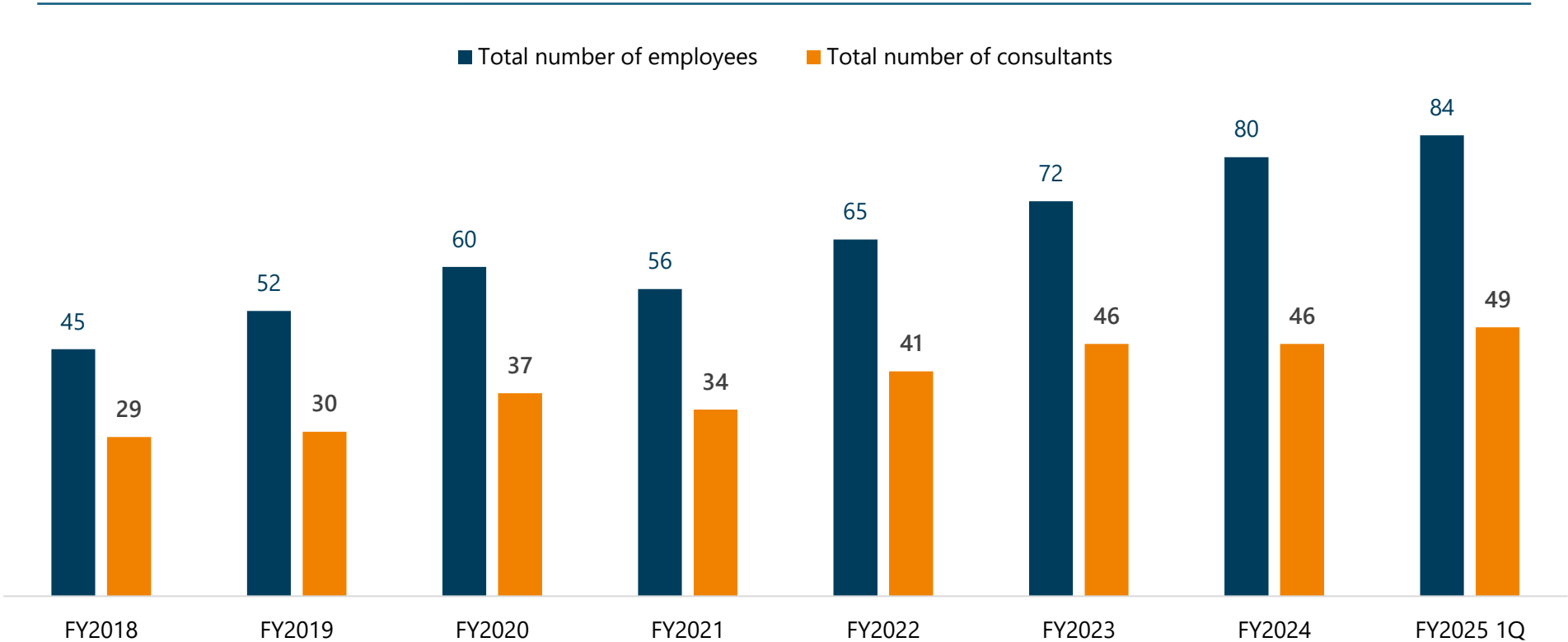
Year-end Number of Active Client Companies



Sactona Enhancement: Consulting Capability

- Our consultants are with expertise in accounting and finance
- Directly listen to the voice of users, and realize the best EPM solution maximizing Sactona function.
- The number of consultants accounting for over 60% of all employees

Ratio of Consultants



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Medium-term Perspective (Growth Strategy)

1

Increase new clients

- Expand distribution network with partners
- Enforce Marketing

2

Global expansion

- Establish infrastructure for offshore clients
- Alliance with local partners

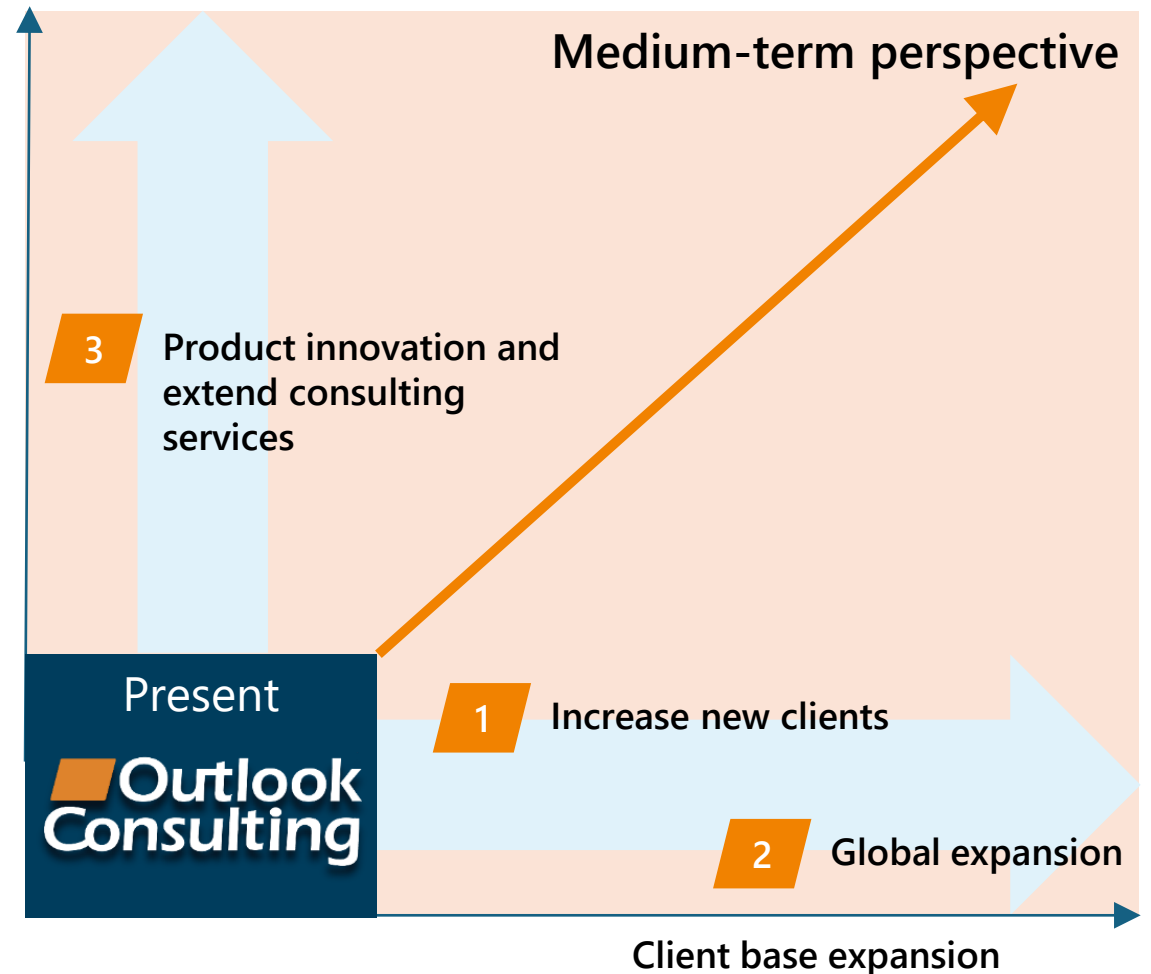
3

Product innovation and extend consulting services

- AI/ML
- Extend solution

Enhancement of
products and services

*About 5 years



A business and capital partnership agreement with Money Forward group

< Objective >

- In December 2024, a business and capital partnership agreement with Money Forward group, that achieved exceptionally high growth in Cloud ERP solution, and have intention to expand its business in CPM market.
- CPM market is in the stage of rapid growth, and we, through solid collaboration with Money Forward group, accelerate our growth and make Sactona to take a path to de-fact standard in CPM market.

< Achievements >

- | | |
|--------------------------|--|
| ■ Secondee | Receiving experienced secondees with expertise and skills from Money Forward group |
| ■ Sales agency agreement | Agreement made with two Money Forward group companies |
| ■ Joint Seminars | Held joint seminars to attract new potential clients. |
| ■ Recruitment | Information sharing of recruit agencies |

※ Each transaction with the group is conducted under the same conditions as transactions with other companies outside the group.

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Financial Highlights

Fiscal year		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 1Q
period		2021/3	2022/3	2023/3	2024/3	2025/3	2025/6
Sales	(thousand yen)	954,403	984,563	1,440,025	1,667,850	1,654,860	431,452
Ordinary income	(thousand yen)	250,802	304,969	464,357	542,985	499,198	131,342
Net income	(thousand yen)	195,623	199,926	319,813	452,863	376,910	91,480
Capital stock	(thousand yen)	100,000	100,000	100,000	141,400	145,079	145,079
Number of shares outstanding	(Shares)	2,000	17,600,000	17,600,000	3,570,000	3,579,812	3,579,812
Net assets	(thousand yen)	1,718,746	160,661	480,474	1,016,137	966,819	1,038,758
Total assets	(thousand yen)	2,720,568	1,191,096	920,146	1,382,198	1,229,559	1,898,674
Equity ratio	(%)	63.2	13.5	52.2	73.5	78.6	54.7
ROE	(%)	13.2	21.3	99.8	60.5	38.0	9.1
Net cash provided by operating activities	(thousand yen)	—	153,447	432,234	409,865	320,384	—
Net cash provided by investing activities	(thousand yen)	—	-33,955	-14,807	214,405	-24,752	—
Net cash provided by financing activities	(thousand yen)	—	203,000	-795,000	59,614	-426,228	—
Cash & Cash Equivalent	(thousand yen)	—	698,022	320,449	1,004,334	873,737	1,592,913
Number of Employees	(persons)	60	56	65	72	80	84

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- This material has been prepared by our company based on the information available at the time of the presentation. Actual results might differ materially from those presented in this material due to various factors.
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