



Business Brain Showa-Ota Inc.

[TSE Prime Market Securities Code: 9658]

Business Brain Showa-Ota Inc.

**2Q Financial Results Briefing for
the Fiscal Year Ending March 2026**

2025.11.10

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— Company Introduction



Company Profile



Name	株式会社ビジネスブレイン太田昭和(BBS)
Name in English	Business Brain Showa-Ota Inc.
Headquarters	15F Hibiya Fort Tower, 1-1-1 Nishishimbashi, Minato-ku, Tokyo
Business locations	Tokyo, Osaka, Nagoya, Hamamatsu, Fukuoka, Sapporo, Niigata, Kumamoto, Kagoshima, Naha, Nago, Bangkok, Thailand; Ho Chi Minh City, Vietnam; Singapore
Representative	Kazuhiro Komiya, President & CEO
Founded	August 1967
Capital	2,233,490,000 yen
Number of issued shares	12,725,000
Listed market	TSE Prime (Securities Code: 9658)
Number of Employees	927 (non-consolidated) 2,382 (consolidated)*

(As of the end of March 2025)

* Including 13 consolidated subsidiaries of BBS Group

BBS Group Network URL: <https://www.bbs.co.jp/corporate/group/>

-Aiming to Solve Back Office Challenges-

Expanding Back Office Challenges

Hiring difficulties Aging workforce Black-boxed operations
Preventing fraud/
Strengthening internal controls BCP measures Changing workstyles etc...

BBS's Unique Integrated Consulting Services

Supporting mid-sized companies through
the integrated provision of three core solutions



CONSULTING

Optimizing business processes

SYSTEM INTEGRATION

Automation through
system implementations

MANAGEMENT SERVICE

Outsourcing via BPO

Advantages of Providing Services in a Cycle

- ✓ Can select and propose optimal solutions without being tied to a specific solution
- ✓ Realistic proposals with an eye on subsequent processes
- ✓ Seamless integration between solutions

Business Details

92 BPO & Managed Services

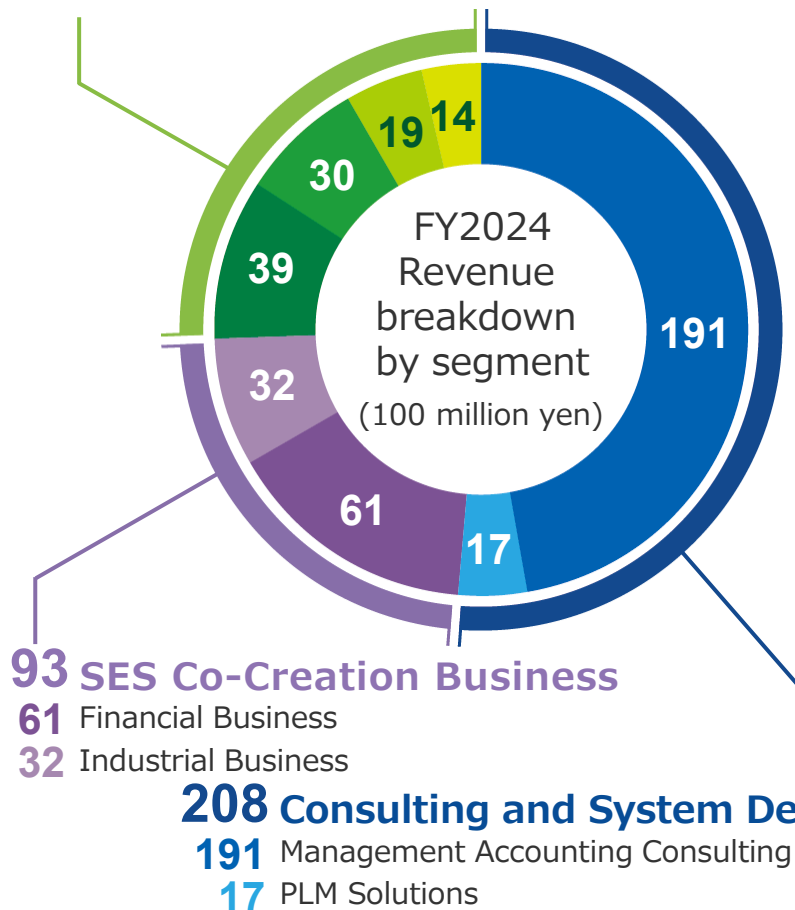
- 39 HR & Payroll BPO
- 30 Accounting BPO
- 19 Onsite BPO
- 14 Managed Services

Quarter-over-Quarter
Comparison
(100 million yen)

+59

+23

+24



Consulting and
System Development

Management Accounting Consulting & Solutions

- Consulting for management accounting and related domains and system development, introduction support, and maintenance
- Some scratch development and package adoption, handled solutions include the ACT series (internal brand), Bizf, mcframe, Rakuraku Framework, etc.

PLM Solutions

- CAD add-on development, BOM/PDM development, and maintenance
- Sales and adoption of our PLM console product

SES Co-Creation
Business

Financial Business

- Contracted development for securities companies (quasi-mandate-based), SE dispatching
- Sales and adoption of internally developed fund wrap package

Industrial Business

- Contracted development (semi-commission), SE deployment

BPO & Managed Services

HR & Payroll BPO

- Center-based HR related outsourcing services, such as payroll calculation
- Contract calculation using our systems (Bulas, Win5)

Accounting BPO

- Consulting and center-based outsourcing services for accounting operations
- Handles highly specialized tasks such as preparing financial statements and consolidated financial statements

Onsite BPO

- Dispatch of call center operators, recruitment services, and call center operations

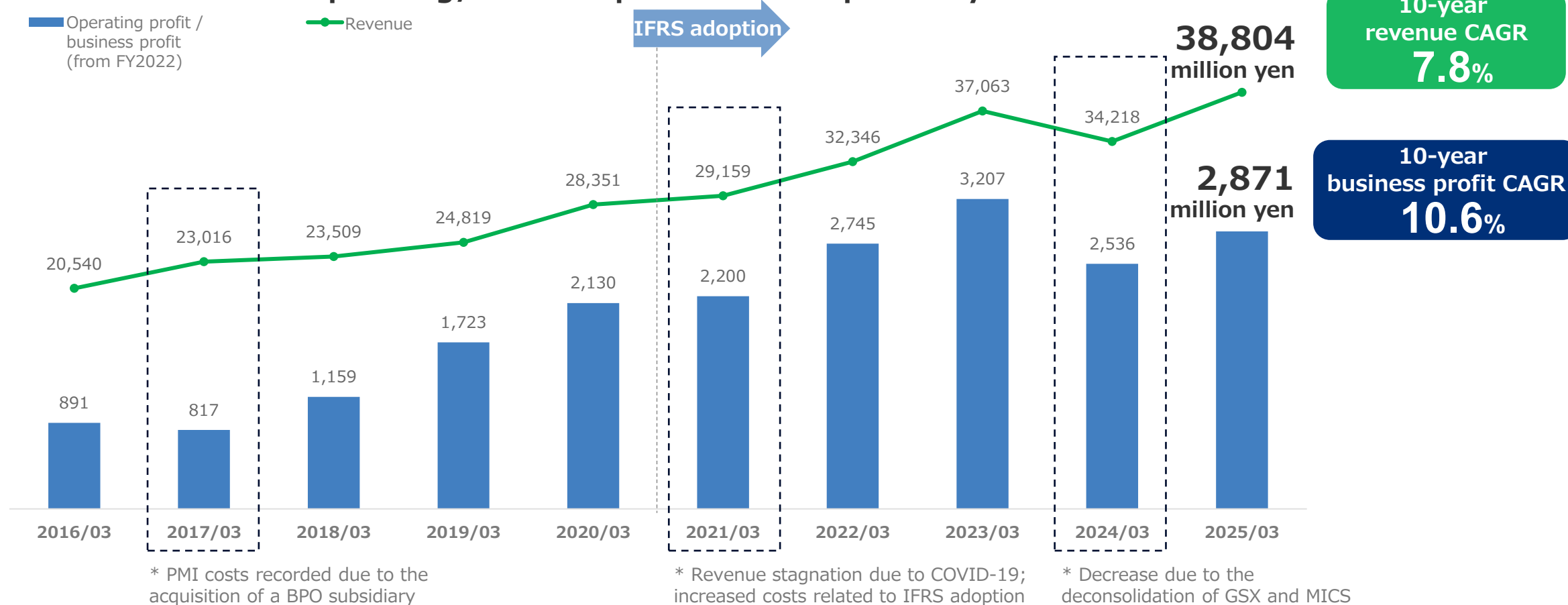
Managed Services

- Product maintenance and business outsourcing services for packaged product vendors and service providers

Profit / Loss Highlights

- Steady growth and expansion over 10 years, revenue CAGR of 7.8% and business profit CAGR of 10.6%
- In FY2023, sales and profit temporarily decreased due to the deconsolidation of GSX and MICS, but growth in existing businesses continued

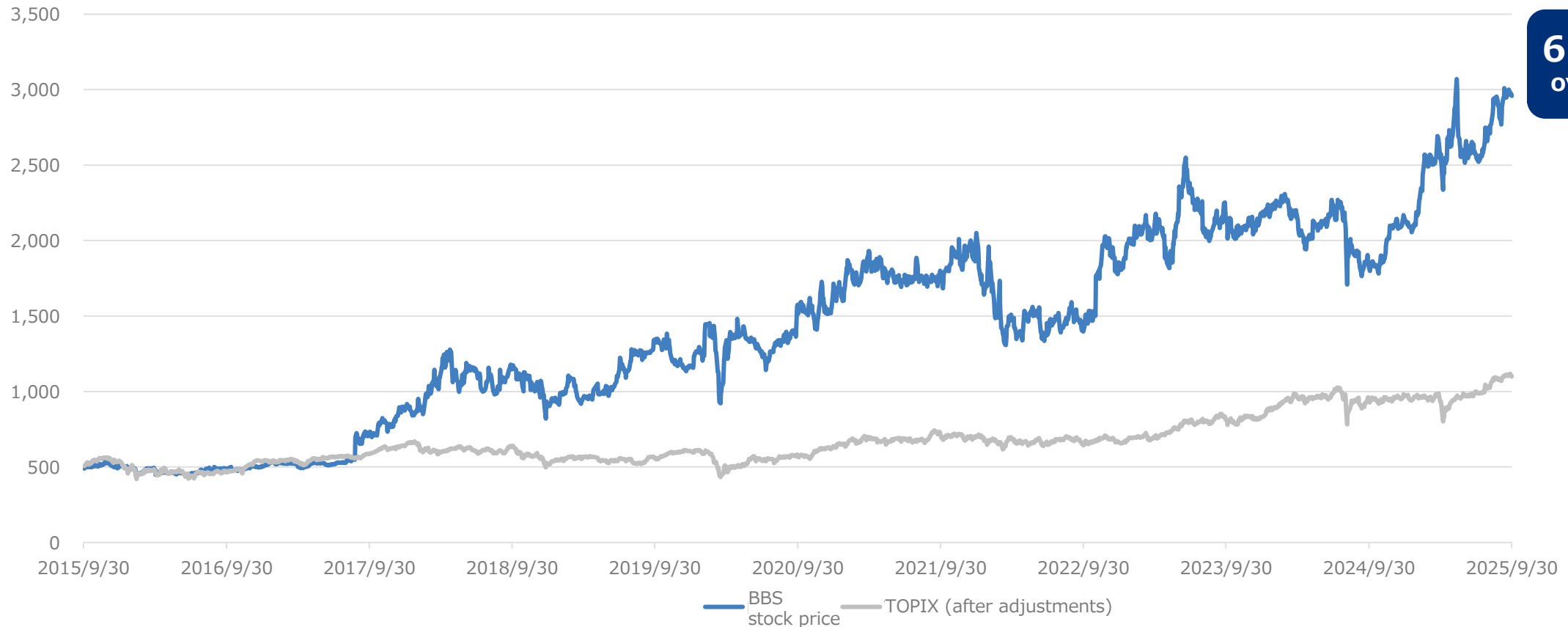
■ Sales revenue and operating/business profit over the past 10 years



Stock Price Trends

- Over the 10 years from October 2015 to September 2025 our stock price has increased by 6.0x
- We have significantly outpaced the broader TOPIX, which increased by 2.2x

■ Stock price over the past 10 years



— Financial Highlights

Financial Highlights for 2Q FY2025



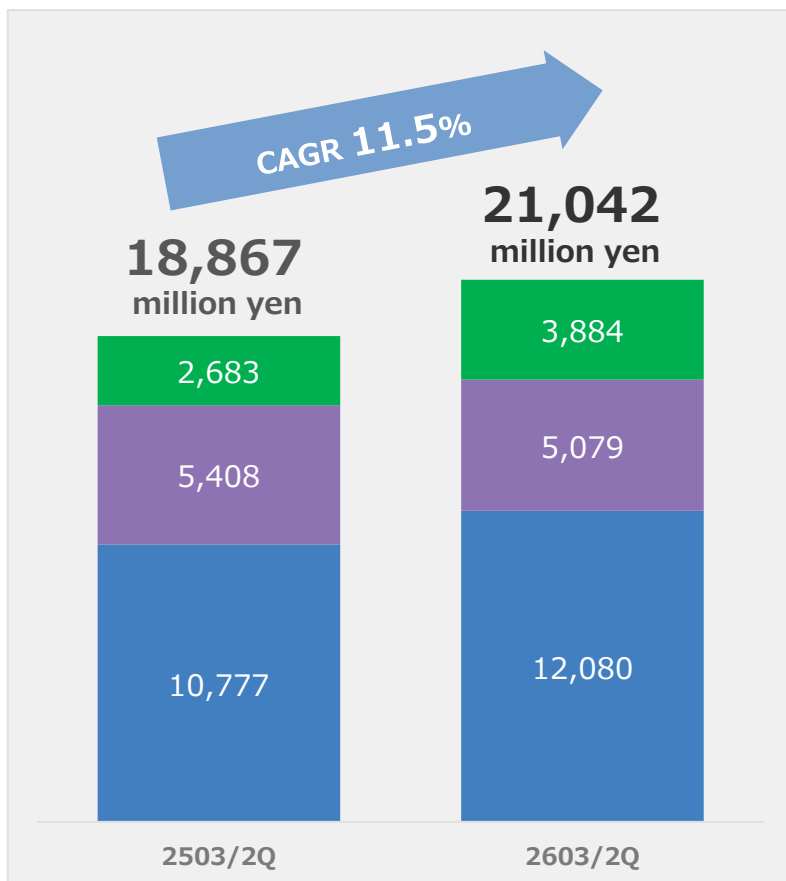
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Highlights for 2Q FY2025 (Cumulative)

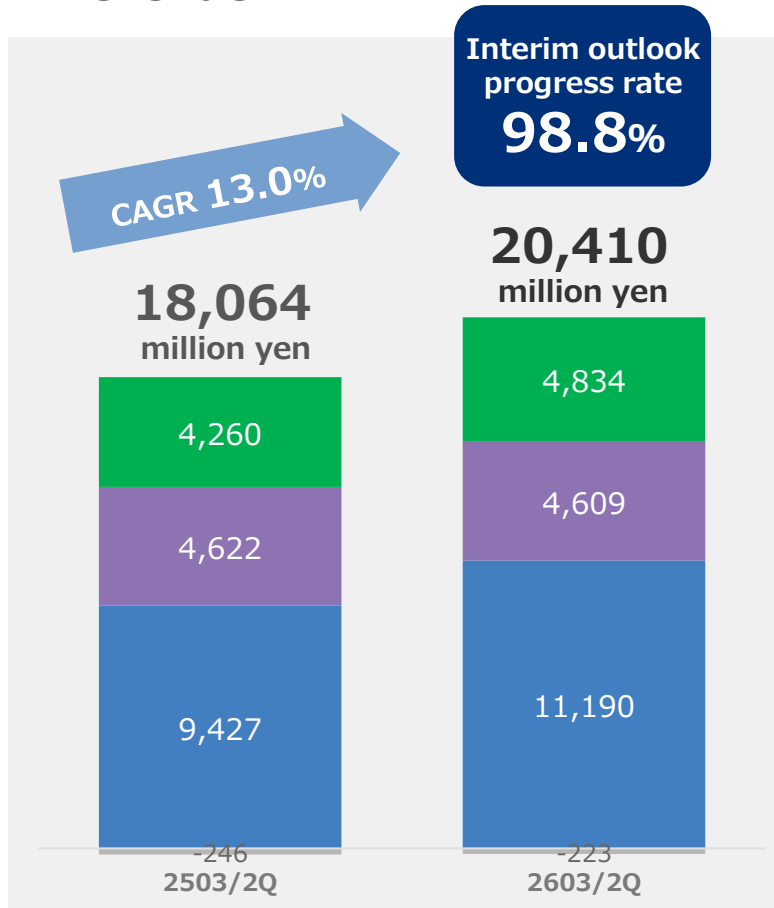
- Achieved results that significantly exceeded the same period of the previous year in all categories due to a rebound from the prior year's weak performance, with no significant changes from the first quarter
- Against the initial full-year forecast, revenue was slightly below plan, while business profit exceeded plan by 4.6%

- Consulting and System Development
- SES Co-Creation Business
- BPO & Managed Services
- Adjustments

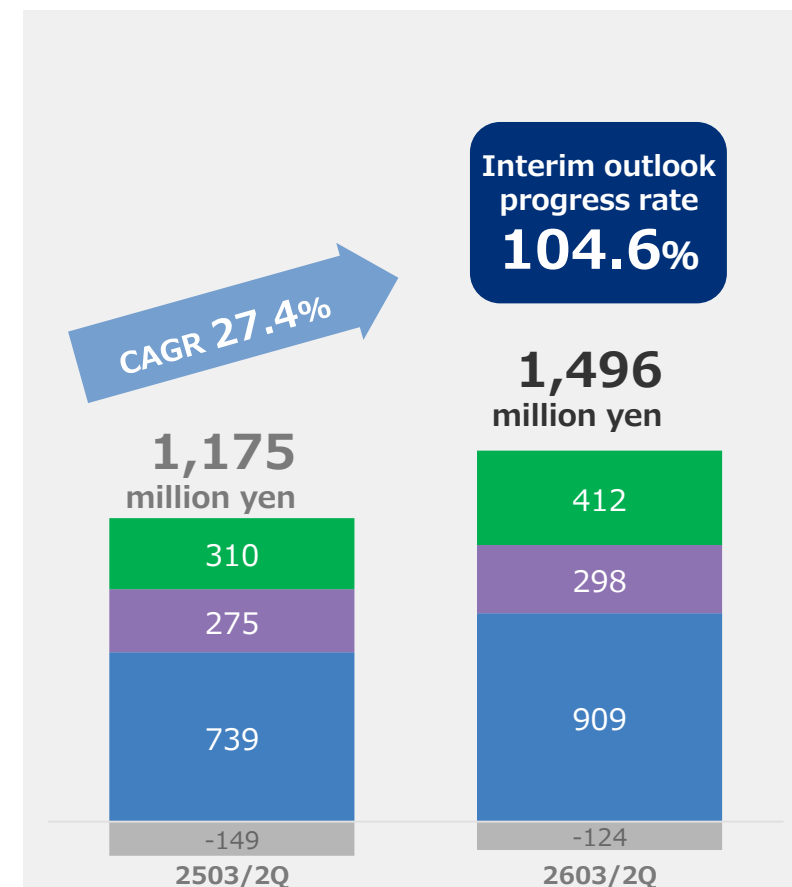
■ Orders received



■ Revenue



■ Business profit



Highlights for 2Q FY2025 - Comments

Orders received

Revenue

Consulting and System Development Business:

Increased orders (1,303 million yen) / increased revenues (1,763 million yen)

- Increased orders and revenues from infrastructure-related areas and existing customers
- PLM Solutions revenue remained flat due to ongoing efforts to address underperforming project

SES Co-Creation business: Decreased orders (-329 million yen)

- Existing SES projects shrank due to deteriorating conditions at securities companies, etc.
- Revenues were maintained at around the same level as the previous year by drawing down the order backlog

BPO & Managed Services Business:

Increased orders (1,201 million yen) / increased revenues (574 million yen)

- Increased orders and revenues for accounting BPO, HR & payroll BPO, and call center dispatch

Business profit*

Consulting and System Development Business: Improved profits (170 million yen)

- Profit increased along with higher revenue, but profit margin declined due to the occurrence of underperforming projects
- While the underperforming projects in management accounting consulting and solutions are moving toward resolution, the underperforming project in PLM solutions are expected to continue into the third quarter

BPO & Managed Services Business: Improved profits (102 million yen)

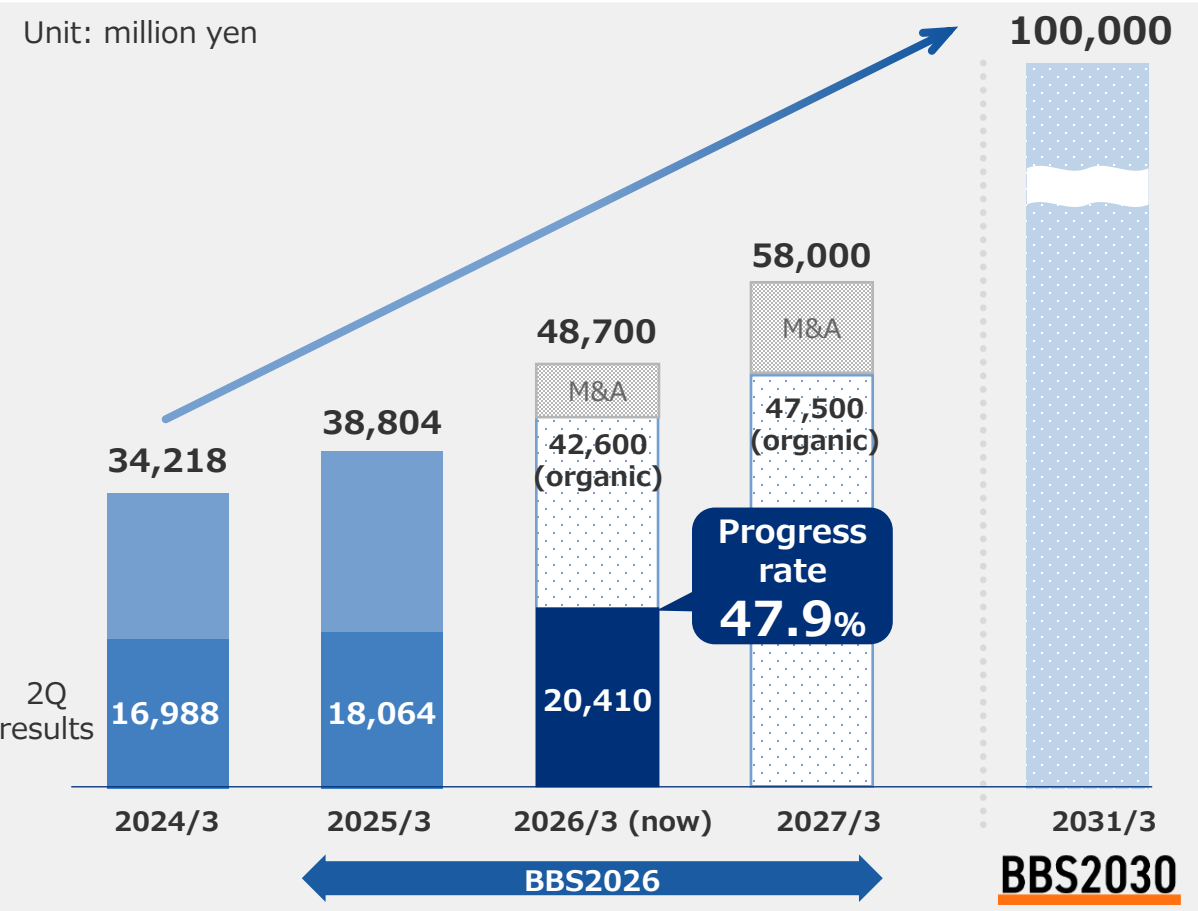
- Profit increased due to higher revenue in HR & payroll BPO
- Profit increased due to the elimination of integration costs recorded in the previous fiscal year in accounting BPO and improved utilization at the Sapporo BPO Center

* Business profit is calculated by excluding gains and losses arising from non-recurring factors from operating profit.

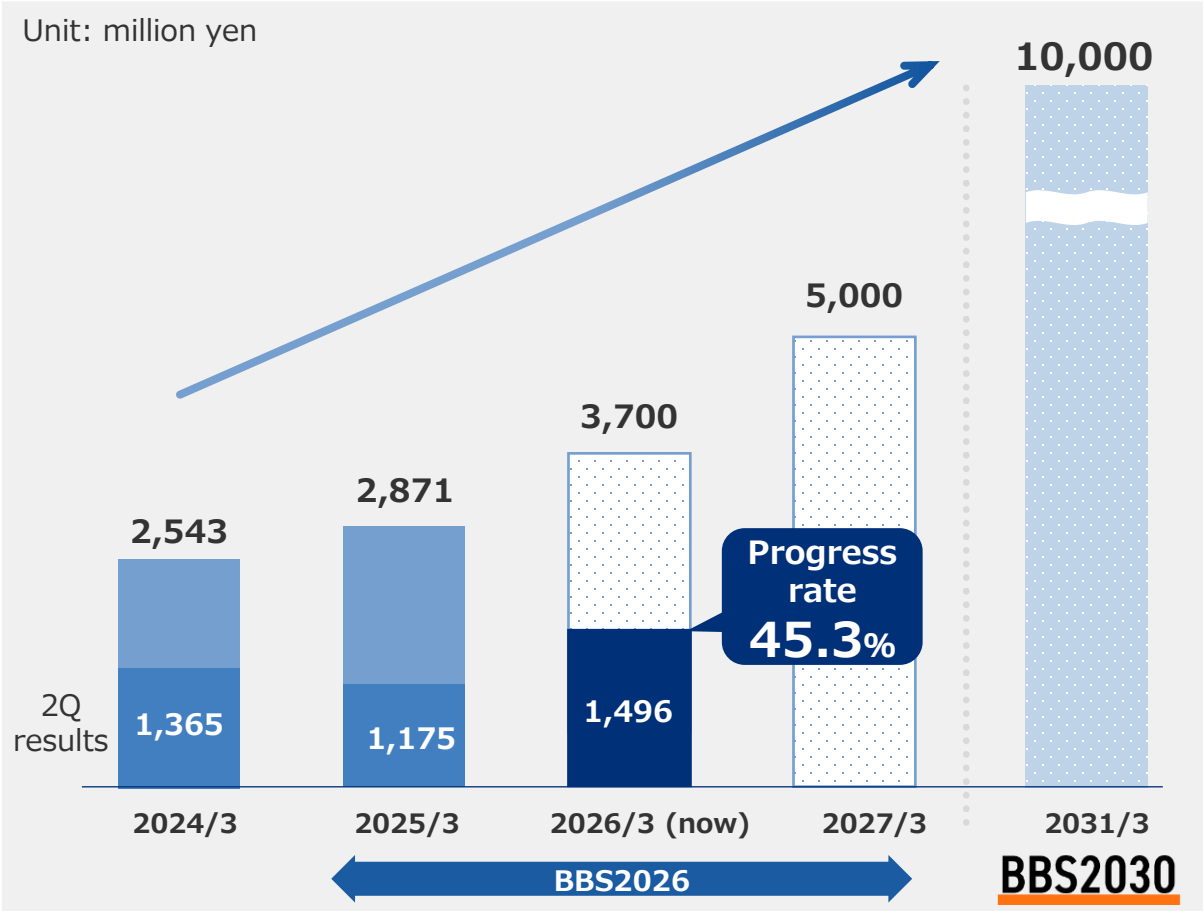
Business Progress

- FY2025 is the second year of the Medium-term Management Plan BBS2026
- Steady progress was made in the second quarter

■ Revenue



■ Business profit



BBS2026 KPI Progress

【Growth】

Mid-term
plan targets

Sales growth rate (including M&A)

13.0% (YoY: 6.3%)
(Organic sales growth rate: 13.0%)

3 Year
CAGR
20%

Business profit margin on sales

7.3% (YoY: 6.5%)

By
FY2026
8.5%

BPO sales ratio

23.5%
(End of previous fiscal year: 23.3%)

By
FY2026
30%

BBS cycle rate

32%
(End of previous fiscal year: 34%)

By
FY2026
40%

【Investment】

Mid-term
plan targets

M&A investment

No major progress

Total for
3 years
13,000
million yen

R&D investment

70 million yen
(Cumulative: 230 million yen)
(Progress vs. mid-term plan target: 23%)

Total for
3 years
1,000
million yen
or more

Human capital investment

230 million yen
(Cumulative: 620 million yen)
(Investment progress: 28%)

Total for
3 years
2,200
million yen
or more

- Under the Medium-term Management Plan BBS2026, we are planning for M&A investments of 13,000 million yen during FY2024 – FY2026
- As of September 2025, no progress

■ M&A Policy

Expand Service Lineup

Achieve synergies by expanding solutions for operations adjacent to accounting, such as production management systems and sales management systems

Expand Business Domains

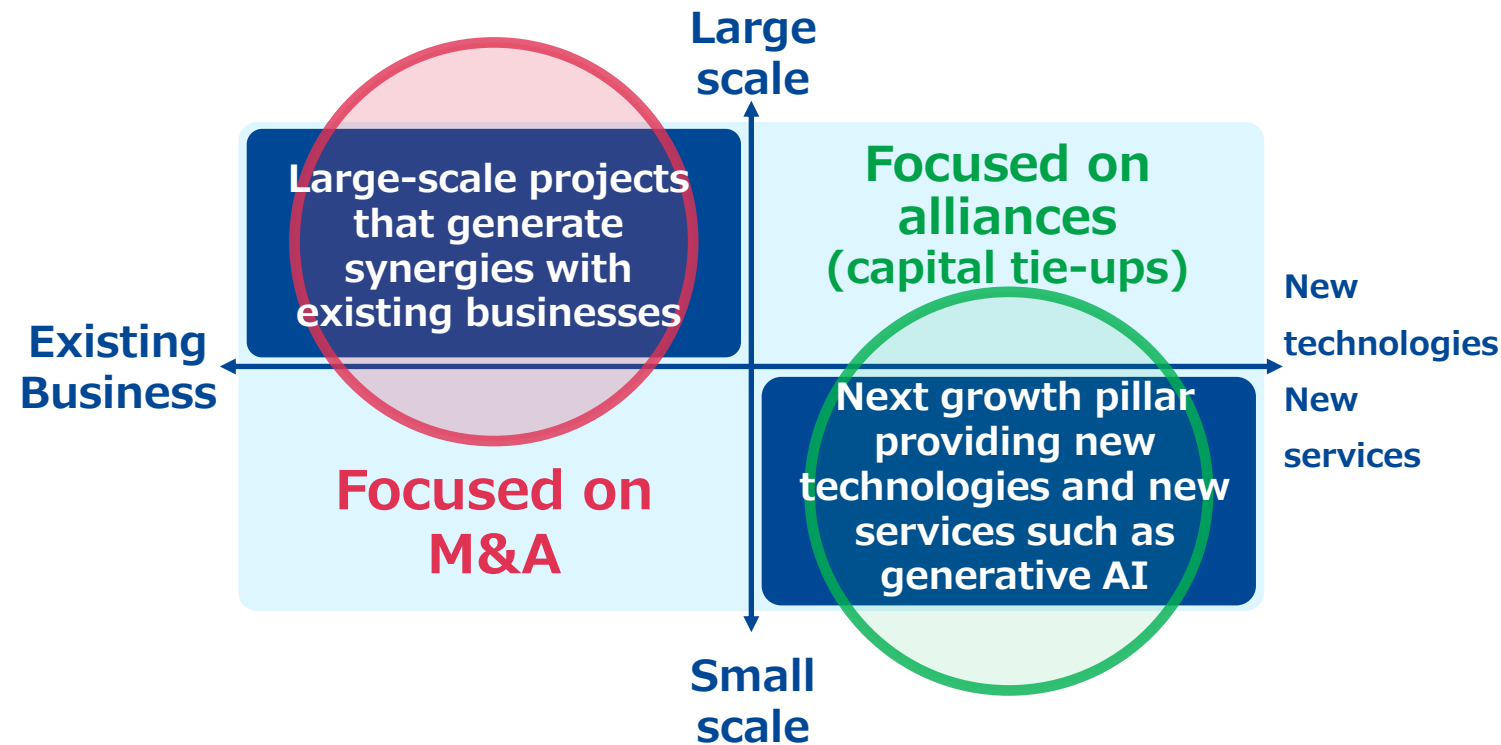
Acquire infrastructure-related technologies such as cloud to expand our current application-centered business domains and achieve synergies

Expand Sales Channels

Acquire new customers mainly in manufacturing and construction, and expand our sales base in the Kyushu and Chugoku regions

Strengthening Resources

Acquire resources such as consultants, system engineers, and BPO operators



— Topics



3

Change in Dividend Policy (Increase in Dividends)

- Dividends will be paid based on a DOE (Dividend on Equity) of 5%
- The interim dividend is planned at 66.5 yen per share (an increase of 29.5 yen versus the forecast), and the annual dividend is planned at 133 yen per share (an increase of 44 yen versus the forecast)

■ Before change

Since our founding, we have consistently regarded returning of profits to shareholders as one of the most important management issues. With respect to the distribution of profits, we will implement a consolidated dividend payout ratio of 40%, excluding non-recurring profit and loss items, while comprehensively considering the return of profits to shareholders based on the business results for the current fiscal year as well as internal reserves to strengthen our financial position.

■ After change

Since our founding, we have consistently regarded returning of profits to shareholders as one of the most important management issues. With respect to the distribution of profits, we will implement a Dividend on Equity Ratio (DOE) of 5%, while comprehensively considering stable returns of profits to shareholders as well as internal reserves for growth.

* DOE = Total annual dividends ÷ (Total equity attributable to owners of the parent – Other components of equity)

■ Background for the change in dividend policy and our response

- Expectation for stable dividends, a clear policy, and an increase in shareholder's equity due to the conversion of GSX into an affiliated company
⇒ Change to a policy of determining dividend amounts based on DOE
- Further requests for dividend increases ⇒ Set at a level exceeding the all-industry average DOE of 3.07% and the information and communications industry's DOE of 3.26% (TSE data* for FY2024)
- Decline in dividend yield accompanying a rising share price ⇒ Raise the dividend amount to a level that secures a certain dividend yield even in the face of near-term share price increases

* TSE data: <https://www.jpx.co.jp/markets/statistics-equities/examination/index.html>

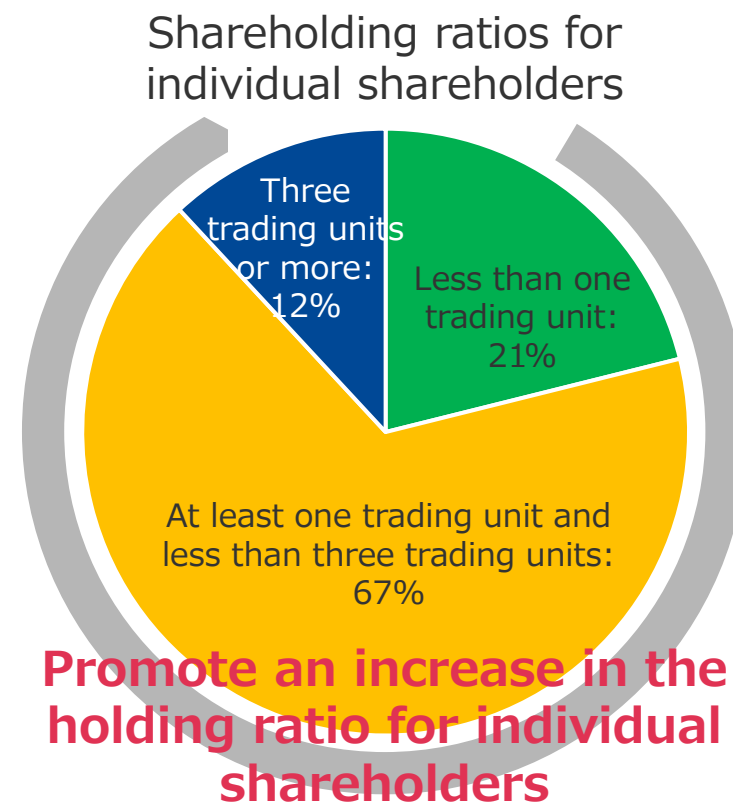
Review of the Shareholder Benefits Program

- Invigorate share liquidity by acquiring more individual shareholders and increasing the number of shares held by existing individual shareholders
- Strengthen our brand in the capital markets through proactive shareholder returns

■ Details of the changes

No. of shares held	Before changes	After changes
100 shares to less than 200 shares	QUO Card equivalent to 1,000 yen	QUO Card equivalent to 3,000 yen
200 shares to less than 300 shares	QUO Card equivalent to 2,000 yen	QUO Card equivalent to 5,000 yen
300 shares or more		

- Shareholders who have continuously held shares for more than one year will be eligible
- Change from shareholders recorded or registered in our shareholder registry as of March 31, 2026



Awards

🏆 Primary Awards

“SuperStream Partner Award 2025” Certified Consultant Award

- Recognized as a partner company that has produced many engineers with sufficient knowledge and know-how regarding SuperStream products; first award received.

“mcframe Award 2025” Excellent Partner

- Recognized for contributions to business expansion and proposal/project execution capabilities leveraging consulting strengths. BBS was commended for the fourth consecutive year.

“Biz/ AWARD 2025” Project Award

- Won the most new projects through activities at our locations in eastern and western Japan, and recognized for contribution to business expansion. Received award for the fourth consecutive year.

📷 Scenes from the award ceremonies



▲ At the “mcframe Award 2025” ceremony held in May 2025: B-EN-G President & CEO Masakazu Haneda (left) and BBS Managing Director Yuji Nakamura (right)



▲ At the “Biz/ AWARD 2025” held in June 2025: NTT DATA BIZINTEGRAL Corporation President & CEO Koji Tanaka (left) and BBS Executive Director Yutaka Yagyu (right)

Detailed Financial Results

FY2025 2Q Detailed Financial Results

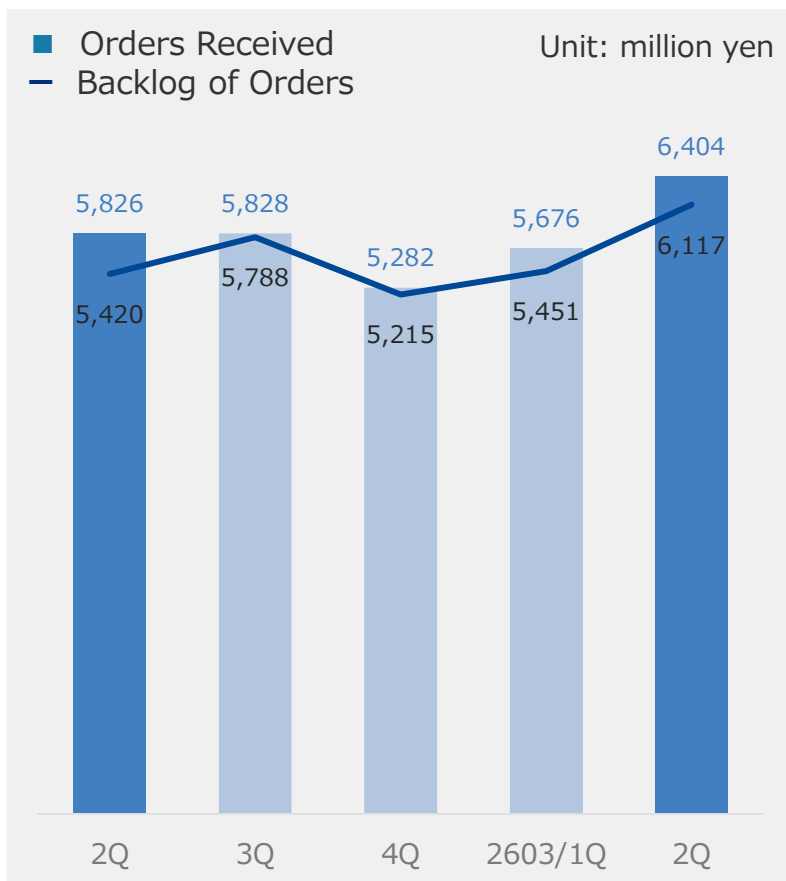


Orders Received and Backlog of Orders

Quarterly Change (Accounting Period)

- Consulting and System Development remained strong
- The business environment for BPO & Managed Services and for SES Co-Creation Business was on par with the previous year

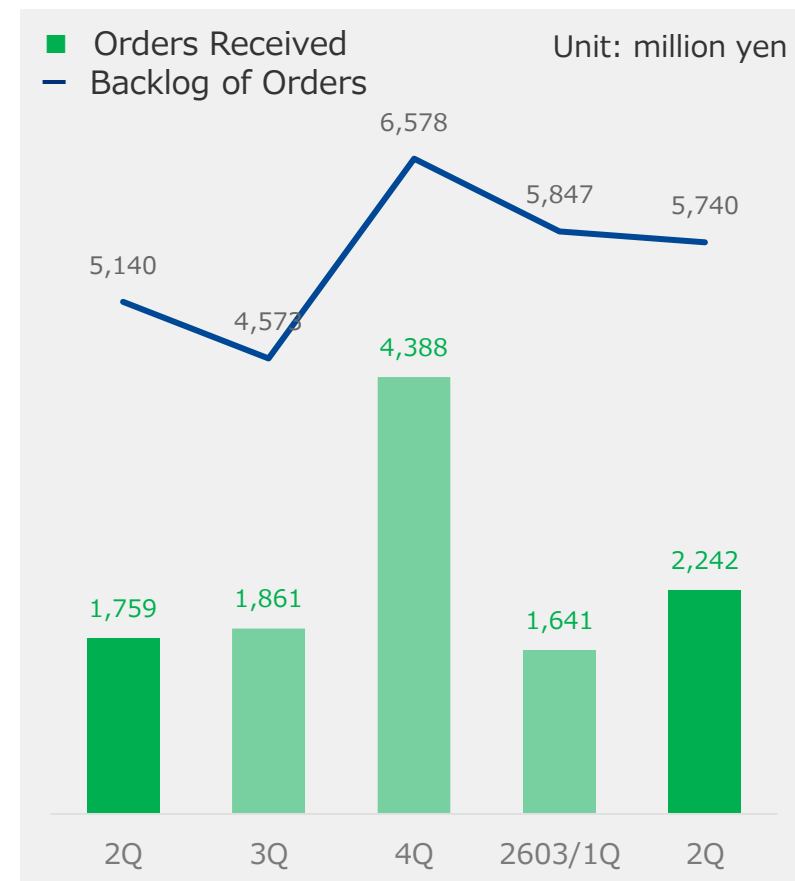
■ Consulting and System Development



■ SES Co-Creation Business



■ BPO & Managed Services



Orders Received and Backlog of Orders

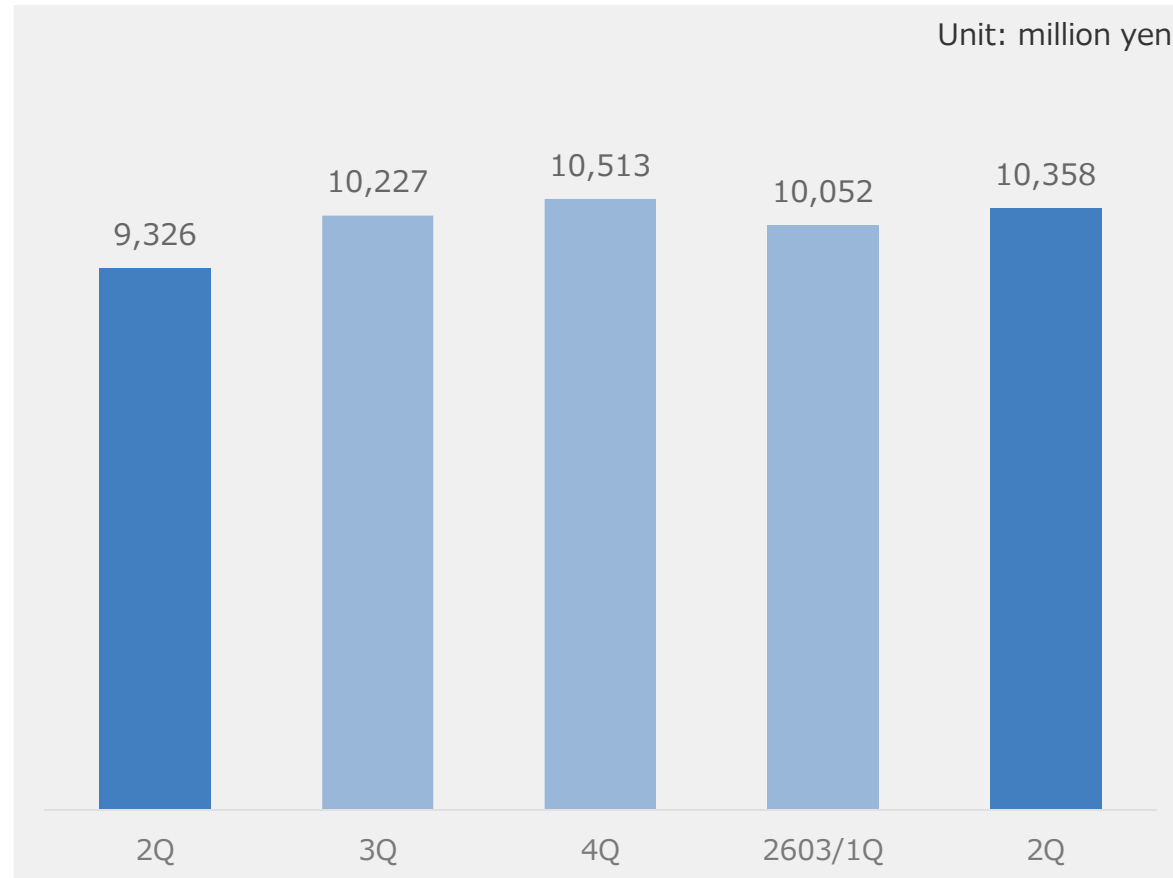
Segments	Order trends	Year-on-Year Comparison Commentary
■ Consulting and System Development	<ul style="list-style-type: none"> Because orders are often placed once customer budgets are finalized, the fourth quarter used to be the peak; however, with the increasing proportion of relatively large projects and constraints on our side in terms of response (production capacity), orders are tending to be dispersed across the second and third quarters 	<ul style="list-style-type: none"> The rebound from the previous period's sluggish performance and the rebound decrease from multi-year contract orders in the previous fiscal year largely offset the impact of temporary factors in the prior fiscal year Infrastructure-related areas remained strong, with increased orders from existing customers There is strong upgrade/replacement demand for accounting and production management systems
■ SES Co-Creation Business	<ul style="list-style-type: none"> In principle, most orders are for periods of one to several months, making it a business that secures stable orders throughout the year 	<ul style="list-style-type: none"> The securities industry continues to face a challenging business environment, and with no new regulatory compliance requirements in place, overall projects are shrinking. Fund wrap projects have largely run their course, and the business is now in a transitional phase awaiting new feature development We are struggling to recruit talent and have been unable to grow orders
■ BPO & Managed Services	<ul style="list-style-type: none"> Many contracts are for one-year terms with renewals in March, which concentrates orders in the fourth quarter. In addition, large orders are often multi-year contracts, which can cause a surge in orders in the period when such orders are received. As such, quarterly order value is not stable 	<ul style="list-style-type: none"> Orders are steadily expanding in accounting and HR & payroll BPO On-site BPO also saw increased orders due to client factors

Revenue and Business Profit Quarterly Change (Accounting Period)

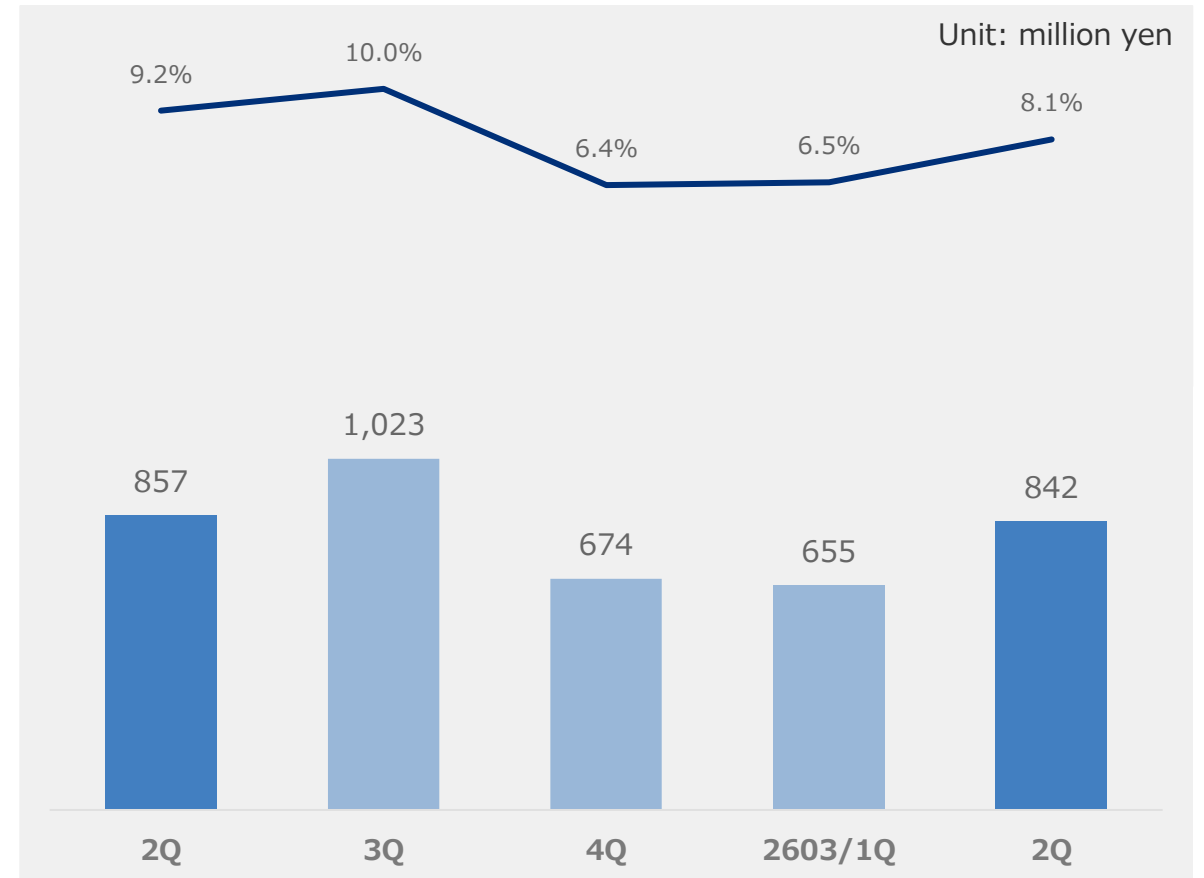


- Revenue is growing steadily, and business profit is also on an improving trend; however, the impact of underperforming projects remains, and results fell short of the same period of the previous year

■ Revenue



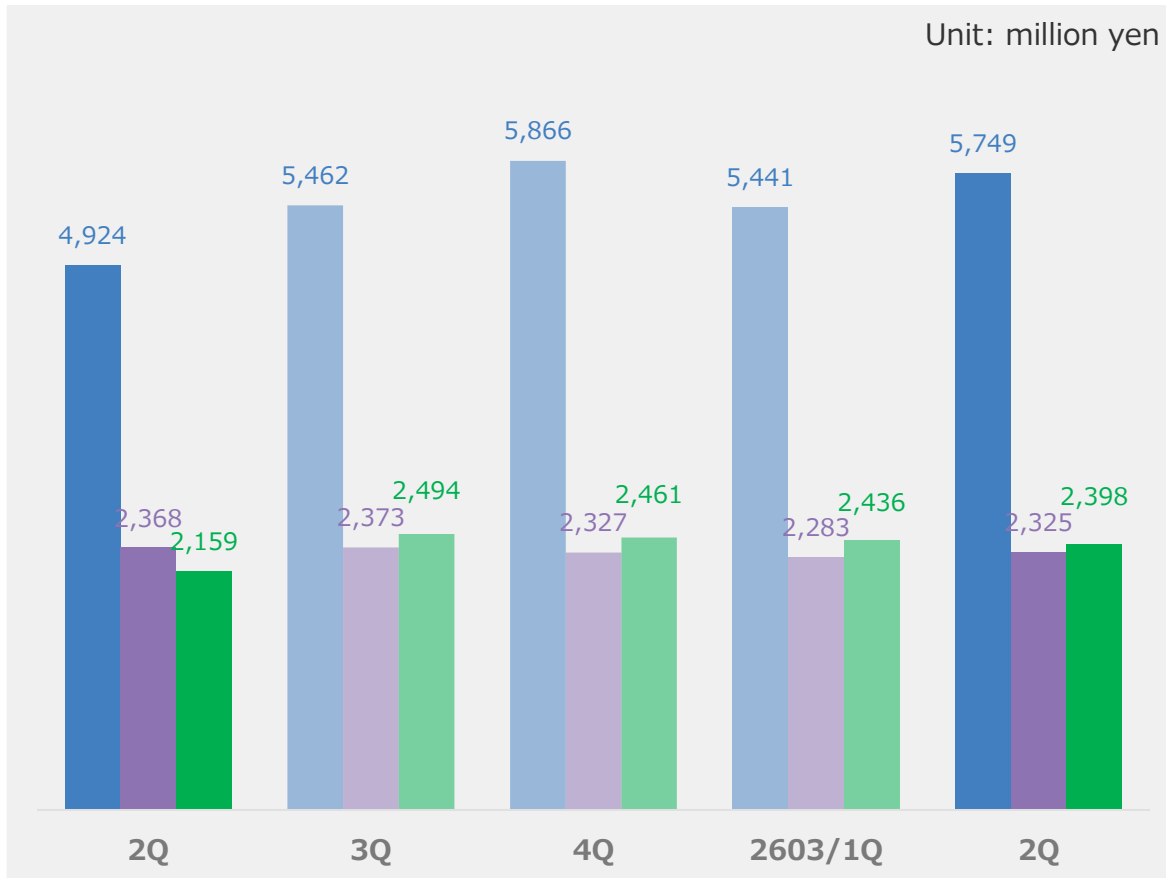
■ Business Profit and Business Profit Margin



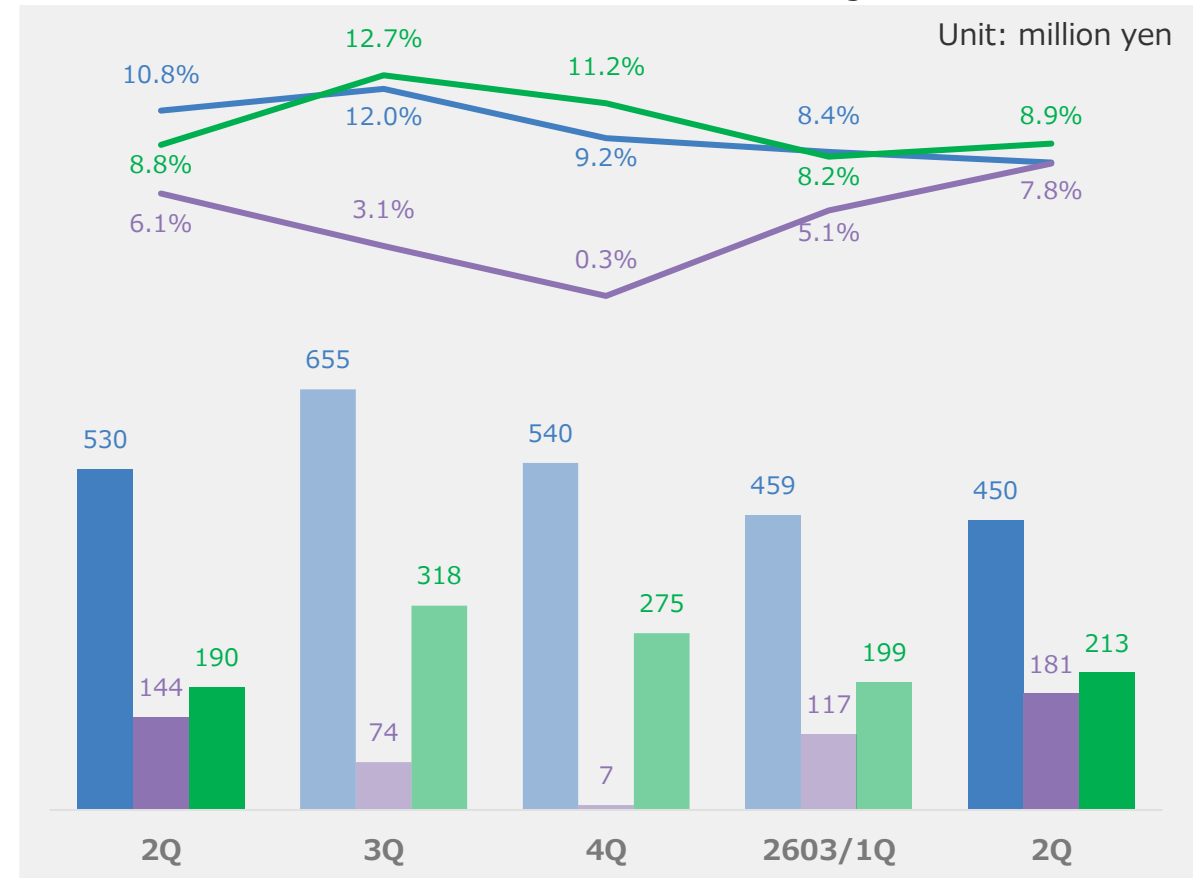
Segment Revenue and Profit Quarterly Change (Accounting Period)

- Revenue in Consulting and System Development steadily increased, but profit fell short of the same period of the previous year due to the impact of underperforming projects
- The SES Co-Creation Business saw a significant improvement in profit margin due to temporary factors; BPO performed steadily

■ Segment Revenue



■ Segment Profit

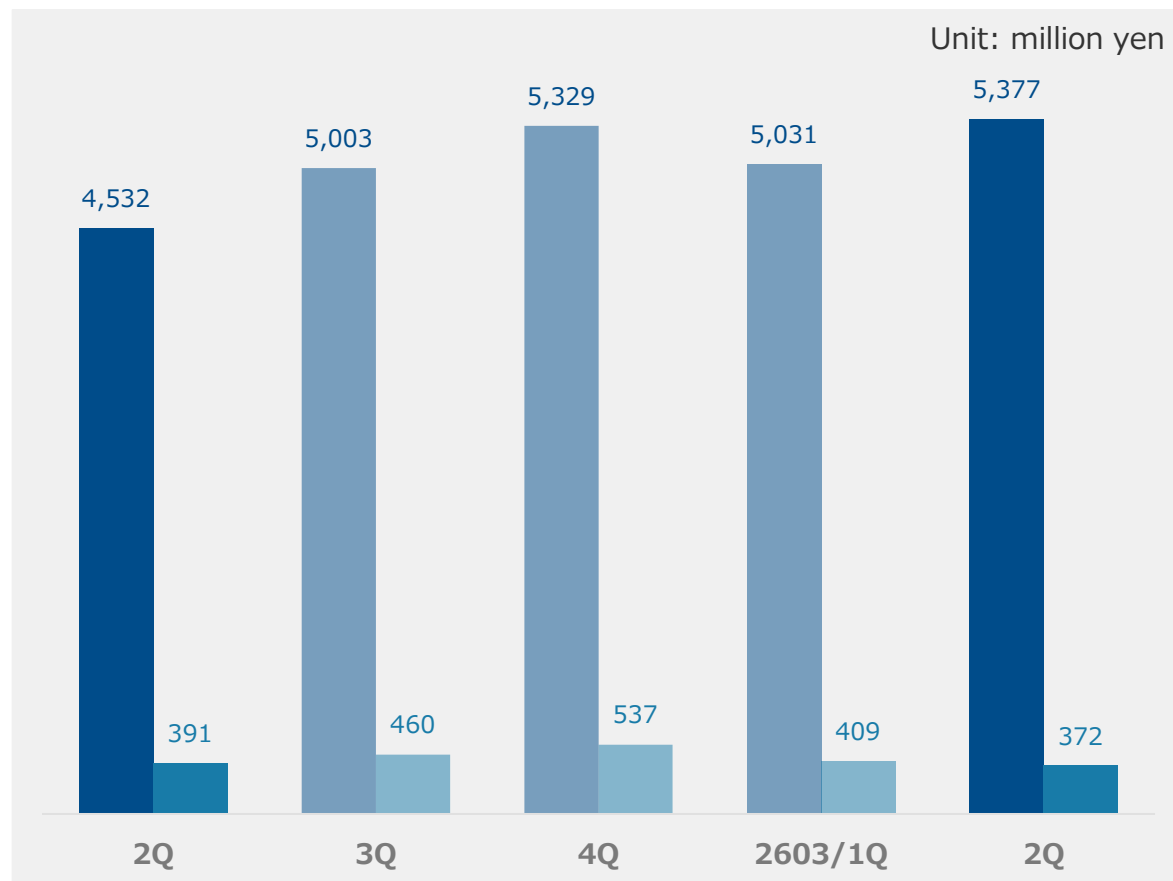


Consulting and System Development

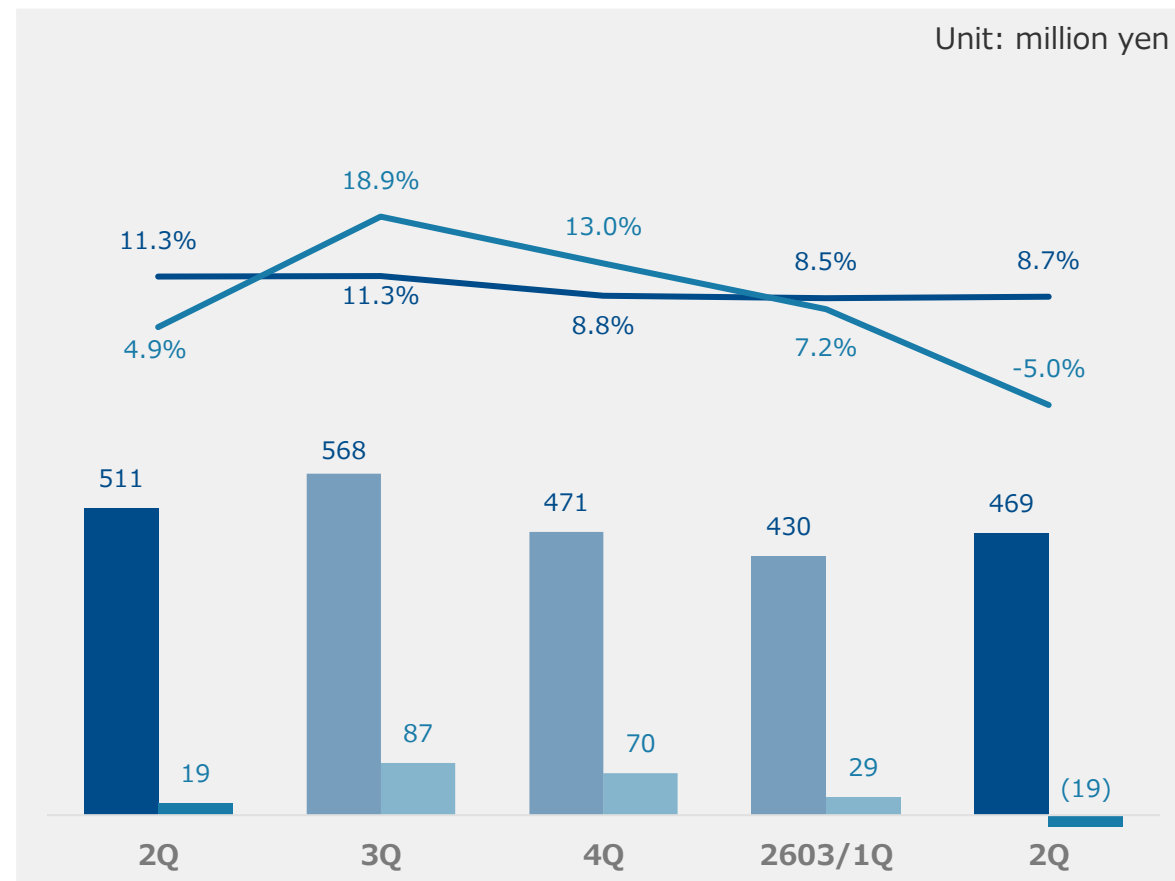
Quarterly Change (Accounting Period)

- Management Accounting Consulting & Solutions
- PLM Solutions

■ Segment Revenue



■ Segment Profit



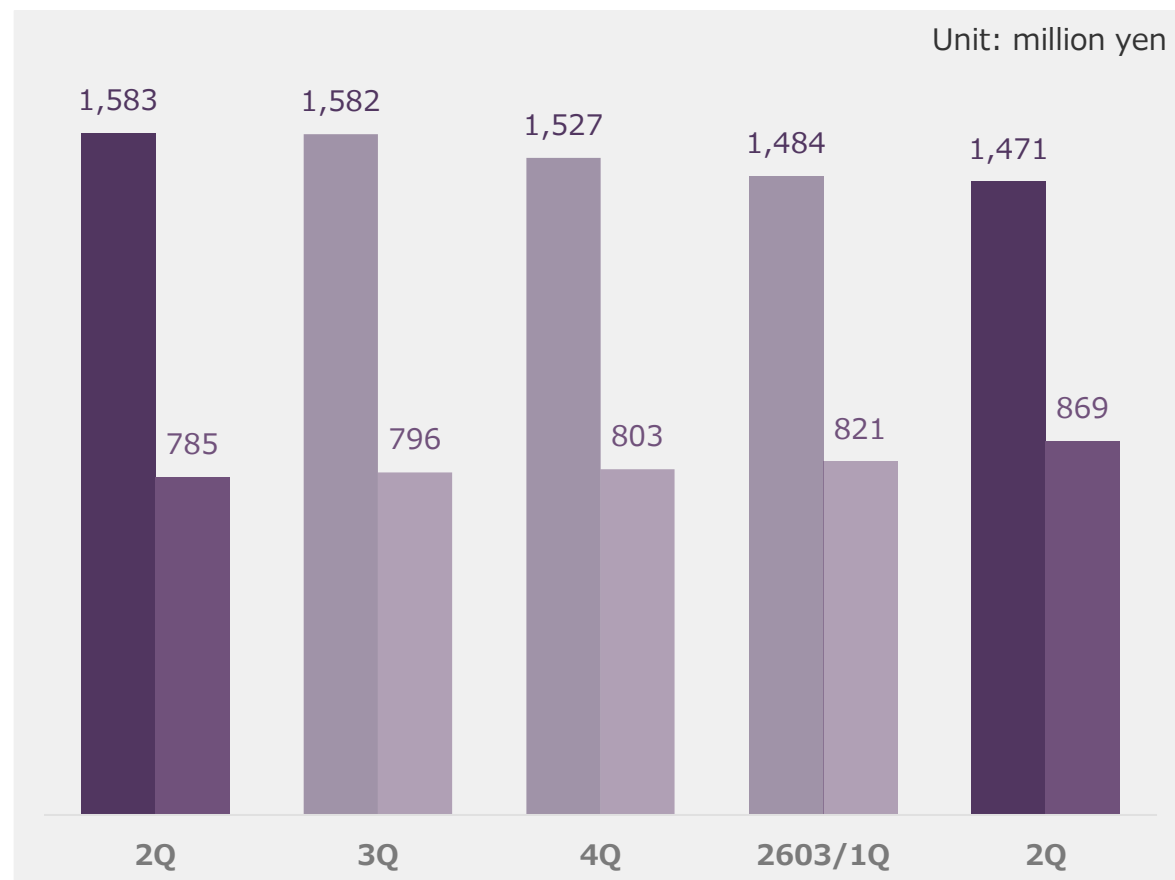
Consulting and System Development Overview

Subsegments	Year-on-Year Comparison Commentary
<ul style="list-style-type: none">■ Management Accounting Consulting & Solutions	<ul style="list-style-type: none">• Revenue increased steadily, with infrastructure-related areas continuing to perform well• While profits increased with higher revenue, profit margin fell well short of the same period of the previous year and was on par with the first quarter, as responses to underperforming projects continued. In addition, profit margins in the second and third quarters of the previous fiscal year were higher than usual due to high utilization, which also contributed to the larger difference versus the same period of the previous year• Underperforming projects are moving toward resolution, and no new losses are expected
<ul style="list-style-type: none">■ PLM Solutions	<ul style="list-style-type: none">• As responses to underperforming projects continued, revenue did not grow• Due to sluggish revenue and higher costs to address underperforming projects, the quarterly bottom line was a loss• Provisions have been recorded for costs to address underperforming projects, so no additional significant losses are expected; however, as responses to underperforming projects will continue into the third quarter, a recovery in results is expected from the fourth quarter or later

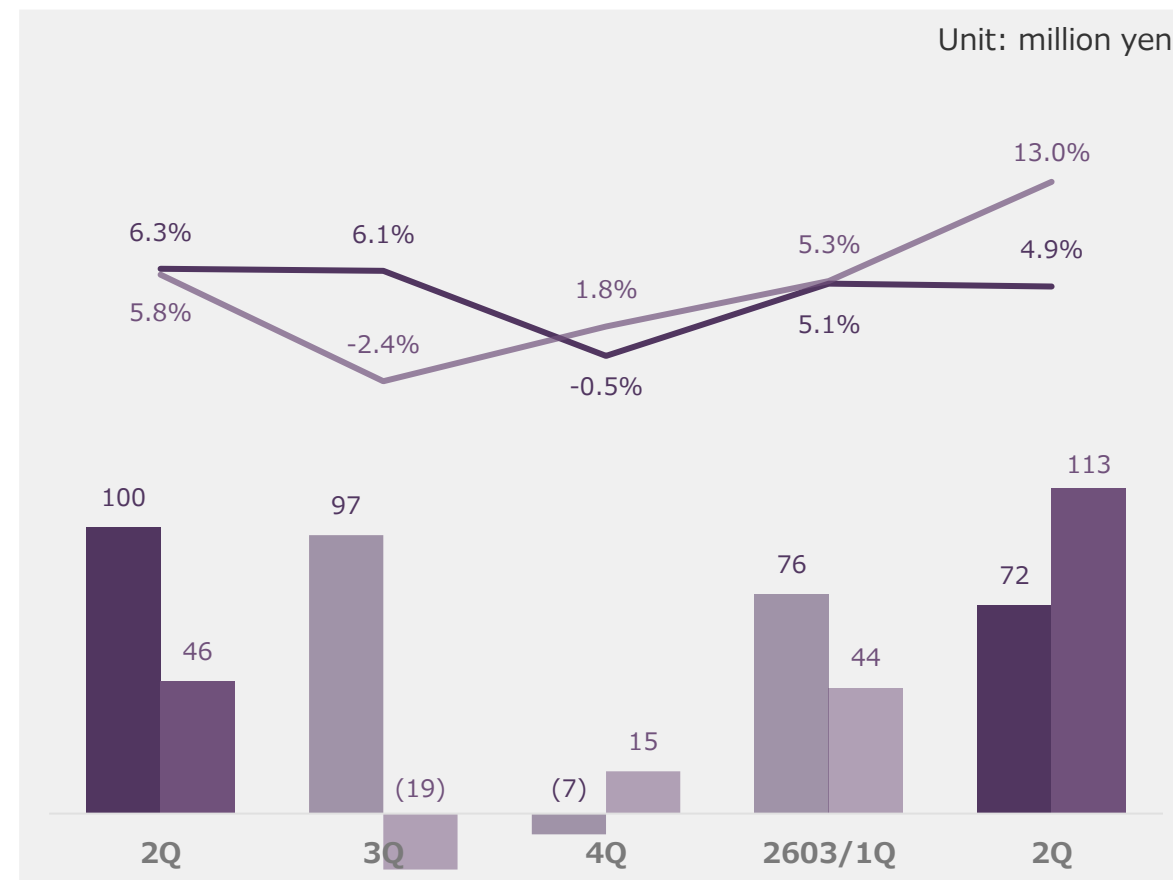
SES Co-Creation Business Quarterly Change (Accounting Period)

■ Financial Business
■ Industrial Business

■ Segment Revenue



■ Segment Profit



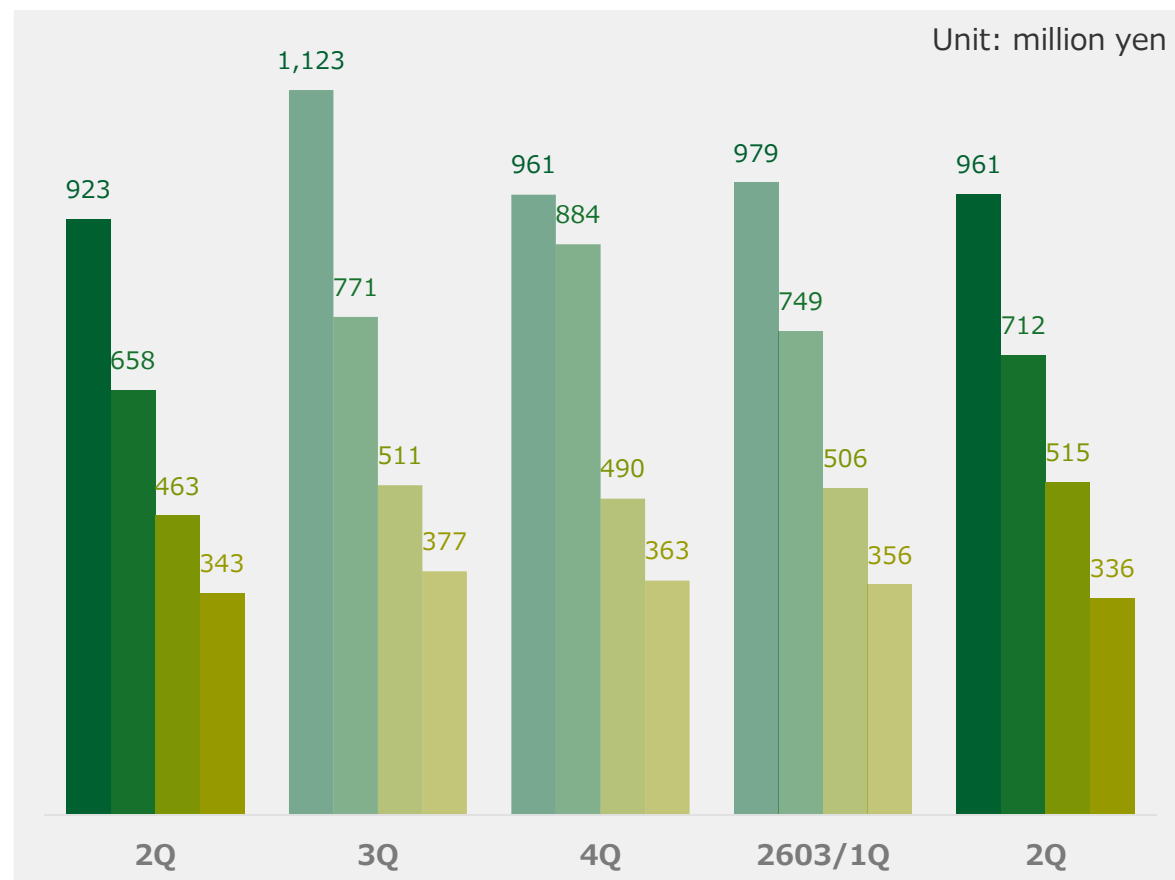
SES Co-Creation Business Overview

Subsegments	Year-on-Year Comparison Commentary
■ Financial Business	<ul style="list-style-type: none">• In terms of revenue, the business environment in the securities industry remains challenging, and with no new regulatory compliance requirements, overall project volume is shrinking• Fund wrap projects have largely run their course, and the business is now in a transitional phase awaiting new feature development• With limited revenue growth and rising costs such as personnel expenses, profits declined
■ Industrial Business	<ul style="list-style-type: none">• Difficulty in securing sufficient personnel has limited revenue growth• A temporary profit was recorded due to the recovery of a portion of PMI costs recorded in the previous fiscal year (impact: 47 million yen)• Cost improvements are underway, and profit margin is on a recovery trend

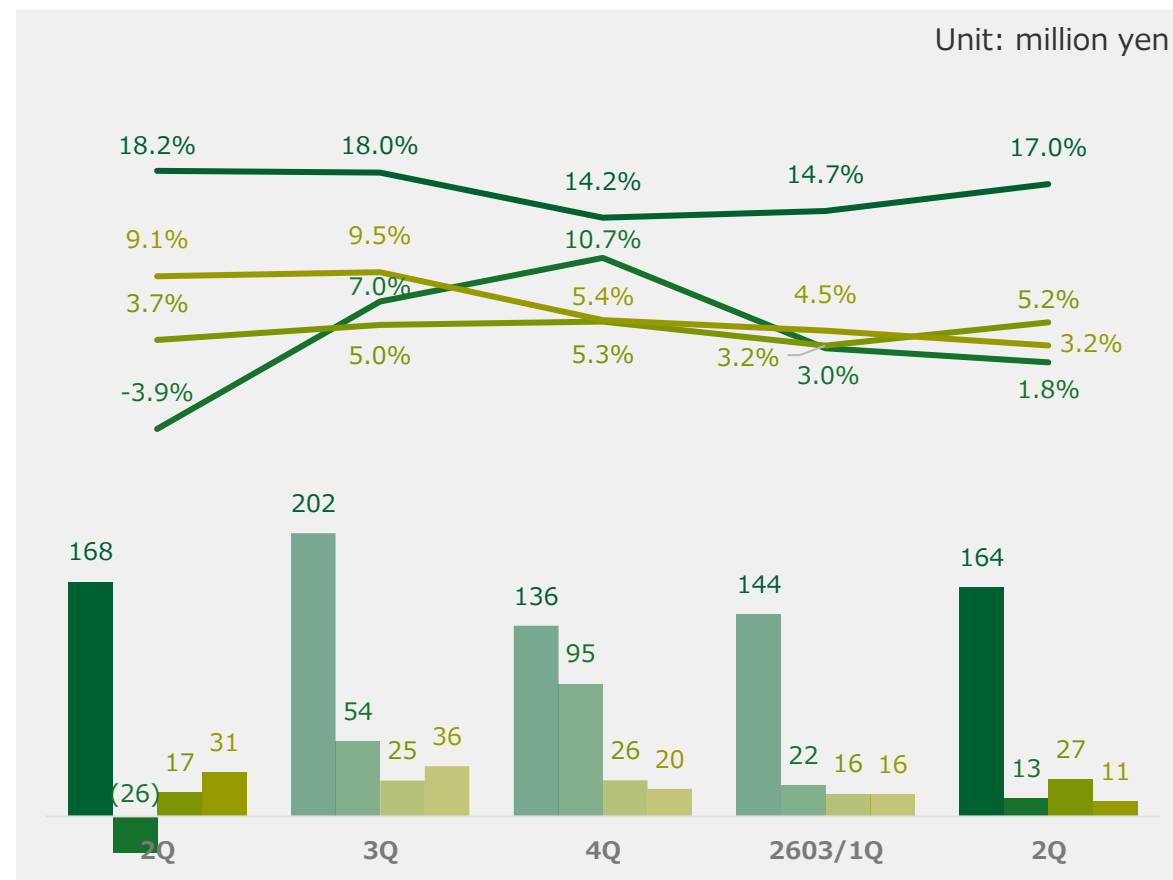
BPO & Managed Services Quarterly Change (Accounting Period)

- HR & Payroll BPO
- Accounting BPO
- Onsite BPO
- Managed Services

■ Segment Revenue



■ Segment Profit



BPO & Managed Services Overview

Subsegments	Year-on-Year Comparison Commentary
■ HR & Payroll BPO	<ul style="list-style-type: none">• Revenue is steadily increasing due to order accumulation since last year• Profits are also increasing in line with the rise in revenues
■ Accounting BPO	<ul style="list-style-type: none">• The Sapporo BPO center is steadily ramping up, and revenue is rising• The previous fiscal year recorded a loss due to integration costs from a subsidiary merger, but these costs were eliminated in the current fiscal year, resulting in a return to profitability• Upfront investments in the new Sapporo No. 3 Center have kept the profit margin low
■ Onsite BPO	<ul style="list-style-type: none">• Revenue increased in response to a client request to expand call center staffing• However, there have been recruitment expenses, delaying the impact on profits
■ Managed Services	<ul style="list-style-type: none">• Operations ramped up smoothly• In the current fiscal year, staffing has been secured in advance for new orders, resulting in deteriorated profitability

Balance Sheet Assets

(million yen)	March 2025	September 2025	Change	% change
Current assets	18,251	19,090	839	4.6%
Cash and cash equivalents	9,908	10,817	909	9.2%
Trade and other receivables	5,093	4,680	-413	-8.1%
Contract assets	1,911	2,307	396	20.7%
Other financial assets	316	318	2	0.6%
Other current assets	1,023	968	-55	-5.4%
Non-current assets	27,071	27,183	112	0.4%
Property, plant and equipment	625	599	-26	-4.2%
Right-of-use assets	2,628	2,863	235	8.9%
Goodwill	2,098	2,098	0	0.0%
Intangible assets	1,091	1,075	-16	-1.5%
Equity method investments	17,073	17,344	271	1.6%
Other financial assets	2,909	2,505	-404	-13.9%
Other non-current assets	647	699	52	8.0%
Total assets	45,322	46,273	951	2.1%

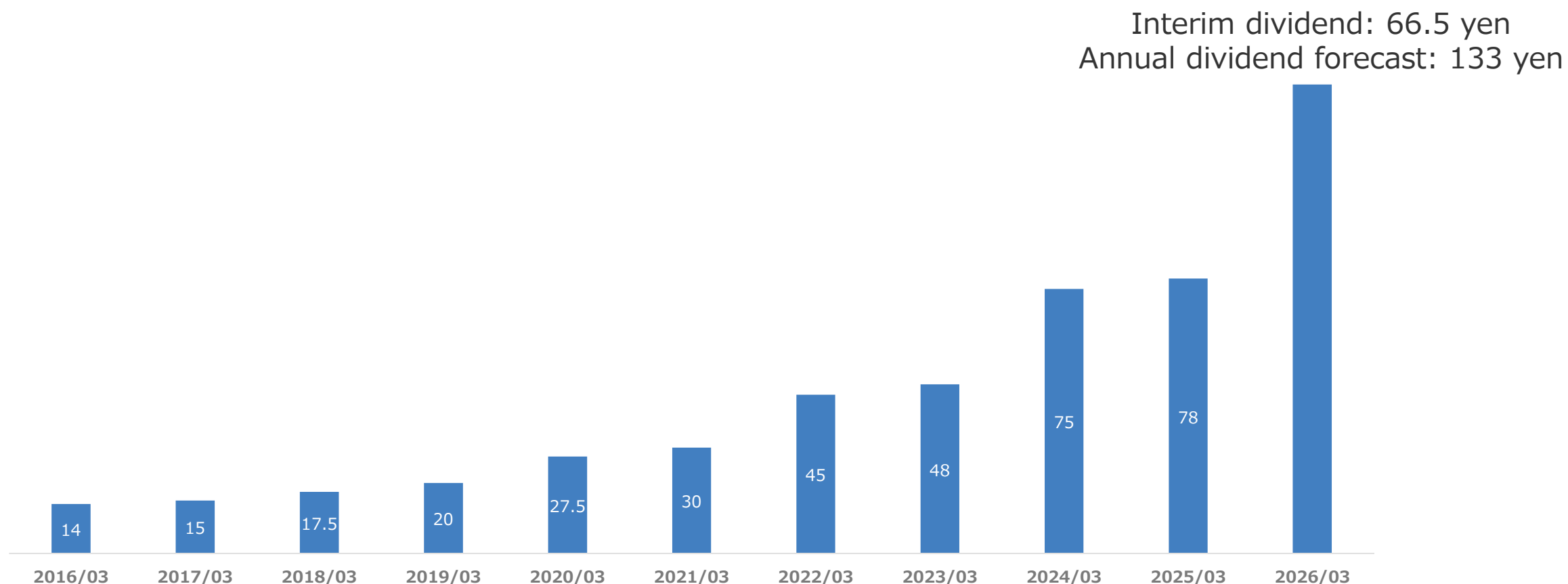
Balance Sheet Liabilities and Equity

(million yen)	March 2025	September 2025	Change	% change
Current liabilities	7,940	8,277	337	4.2%
Lease liabilities	808	815	7	0.9%
Trade and other payables	2,116	2,172	56	2.6%
Other current liabilities	5,016	5,290	274	5.5%
Non-current liabilities	7,770	7,960	190	2.4%
Lease liabilities	1,884	2,109	225	11.9%
Provisions	513	560	47	9.2%
Deferred tax liabilities	4,224	4,189	-35	-0.8%
Other non-current liabilities	1,149	1,102	-47	-4.1%
Total liabilities	15,710	16,237	527	3.4%
Equity attributable to owners of parent	29,138	29,564	426	1.5%
Noncontrolling interests	474	472	-2	-0.4%
Total equity	29,612	30,036	424	1.4%
Total liabilities and equity	45,322	46,273	951	2.1%

Dividends

- Changed dividend policy to base dividends on a Dividend on Equity Ratio (DOE) 5%
- Responding to shareholder and investor expectations for shareholder returns and stable dividends

■ Dividend Trend



Earnings Forecast

- No change to full-year forecast

	FY2025 2Q Results	FY2025 Outlook	Progress Rate	FY2024 Results
Orders received	21,042	44,000	47.8%	40,377
Revenue	20,410	42,600	47.9%	38,804
Business profit	1,496	3,300	45.3%	2,871
Business profit margin	7.3%	7.7%	—	7.4%
Profit before tax	1,975	3,970	49.7%	3,352
Profit	1,242	2,600	47.8%	2,510
Profit attributable to owners of parent	1,229	2,560	48.0%	2,469
Rate of profit attributable to owners of parent	6.0%	6.0%	—	6.4%

Appendix

セグメント売上/Segment Revenue

(単位:百万円)	(unit: million yen)	2025/3				2026/3			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
コンサルティング・システム開発	Consulting and System Development								
経営会計コンサルティング&ソリューション	Management Accounting Consulting & Solutions	4,211	8,743	13,746	19,075	5,031	10,408		
PLMソリューション	PLM Solutions	292	684	1,143	1,680	409	781		
調整	Adjustments	0	0	0	0	0	0		
セグメント計	Segment Total	4,503	9,427	14,889	20,755	5,441	11,190		
SES共創ビジネス	SES Co-Creation Business								
金融ビジネス	Financial Business	1,455	3,038	4,620	6,147	1,484	2,955		
産業ビジネス	Industrial Business	805	1,590	2,386	3,189	821	1,690		
調整	Adjustments	-5	-6	-11	-14	-22	-36		
セグメント計	Segment Total	2,255	4,622	6,995	9,323	2,283	4,609		
BPO&マネージドサービス	BPO & Managed Services								
人事給与BPO	HR & Payroll BPO	860	1,783	2,906	3,867	979	1,940		
経理BPO	Accounting BPO	685	1,343	2,114	2,998	749	1,460		
オンサイトBPO	Onsite BPO	453	916	1,427	1,917	506	1,022		
マネージドサービス	Managed Services	349	692	1,069	1,432	356	692		
調整	Adjustments	-245	-473	-762	-998	-154	-280		
セグメント計	Segment Total	2,102	4,260	6,754	9,216	2,436	4,834		
合計	Total	8,859	18,310	28,639	39,294	10,160	20,633		
本社/調整額	Company-wide expenses and Adjustments	-122	-246	-348	-490	-108	-223		
連結	Consolidated	8,737	18,064	28,291	38,804	10,052	20,410		

セグメント事業利益/Segment Business Profit

(単位:百万円)	(unit: million yen)	2025/3				2026/3			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
コンサルティング・システム開発	Consulting and System Development								
経営会計コンサルティング&ソリューション	Management Accounting Consulting & Solutions	228	739	1,307	1,777	430	899		
PLMソリューション	PLM Solutions	-19	0	87	157	29	11		
調整	Adjustments	0	0	0	0	0	0		
セグメント計	Segment Total	209	739	1,394	1,934	459	909		
SES共創ビジネス	SES Co-Creation Business								
金融ビジネス	Financial Business	85	185	281	274	76	149		
産業ビジネス	Industrial Business	46	92	72	87	44	157		
調整	Adjustments	0	-1	-4	-4	-3	-7		
セグメント計	Segment Total	131	275	349	357	117	298		
BPO&マネージドサービス	BPO & Managed Services								
人事給与BPO	HR & Payroll BPO	80	247	449	586	144	308		
経理BPO	Accounting BPO	-16	-42	12	107	22	35		
オンサイトBPO	Onsite BPO	15	32	57	83	16	43		
マネージドサービス	Managed Services	42	73	109	128	16	27		
調整	Adjustments	0	0	1	0	0	-1		
セグメント計	Segment Total	119	310	628	903	199	412		
合計	Total	460	1,324	2,371	3,194	775	1,620		
本社/調整額	Company-wide expenses and Adjustments	-142	-149	-173	-323	-121	-124		
連結	Consolidated	318	1,175	2,197	2,871	655	1,496		

四半期セグメント売上/Quarterly Segment Revenue

(単位:百万円)	(unit: million yen)	2025/3				2026/3			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
コンサルティング・システム開発	Consulting and System Development								
経営会計コンサルティング&ソリューション	Management Accounting Consulting & Solutions	4,211	4,532	5,003	5,329	5,031	5,377		
PLMソリューション	PLM Solutions	292	391	460	537	409	372		
調整	Adjustments	0	0	0	0	0	0		
セグメント計	Segment Total	4,503	4,924	5,462	5,866	5,441	5,749		
SES共創ビジネス	SES Co-Creation Business								
金融ビジネス	Financial Business	1,455	1,583	1,582	1,527	1,484	1,471		
産業ビジネス	Industrial Business	805	785	796	803	821	869		
調整	Adjustments	-5	-1	-5	-3	-22	-15		
セグメント計	Segment Total	2,255	2,368	2,373	2,327	2,283	2,325		
BPO&マネージドサービス	BPO & Managed Services								
人事給与BPO	HR & Payroll BPO	860	923	1,123	961	979	961		
経理BPO	Accounting BPO	685	658	771	884	749	712		
オンサイトBPO	Onsite BPO	453	463	511	490	506	515		
マネージドサービス	Managed Services	349	343	377	363	356	336		
調整	Adjustments	-245	-228	-289	-236	-154	-126		
セグメント計	Segment Total	2,102	2,159	2,494	2,461	2,436	2,398		
合計	Total	8,859	9,450	10,330	10,655	10,160	10,473		
本社/調整額	Company-wide expenses and Adjustments	-122	-124	-102	-142	-108	-115		
連結	Consolidated	8,737	9,326	10,227	10,513	10,052	10,358		

四半期セグメント事業利益/ Quarterly Segment Business Profit

(単位:百万円)	(unit: million yen)	2025/3				2026/3			
		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
コンサルティング・システム開発	Consulting and System Development								
経営会計コンサルティング&ソリューション	Management Accounting Consulting & Solutions	228	511	568	471	430	469		
PLMソリューション	PLM Solutions	-19	19	87	70	29	-19		
調整	Adjustments	0	0	0	0	0	0		
セグメント計	Segment Total	209	530	655	540	459	450		
SES共創ビジネス	SES Co-Creation Business								
金融ビジネス	Financial Business	85	100	97	-7	76	72		
産業ビジネス	Industrial Business	46	46	-19	15	44	113		
調整	Adjustments	0	-1	-3	0	-3	-5		
セグメント計	Segment Total	131	144	74	7	117	181		
BPO&マネージドサービス	BPO & Managed Services								
人事給与BPO	HR & Payroll BPO	80	168	202	136	144	164		
経理BPO	Accounting BPO	-16	-26	54	95	22	13		
オンサイトBPO	Onsite BPO	15	17	25	26	16	27		
マネージドサービス	Managed Services	42	31	36	20	16	11		
調整	Adjustments	0	0	1	-1	0	-1		
セグメント計	Segment Total	119	190	318	275	199	213		
合計	Total	460	864	1,047	823	775	845		
本社/調整額	Company-wide expenses and Adjustments	-142	-7	-24	-149	-121	-3		
連結	Consolidated	318	857	1,023	674	655	842		

About BBS

BBS is listed on the Prime Market of the Tokyo Stock Exchange.

Since its founding in 1967, BBS has been working closely with Japanese companies to support the management and accounting of our customers.

BBS provides consulting, system integration, and management services (business process outsourcing) with regards to management accounting, and has stipulated that the BBS cycle is the foundation of these three services. The BBS cycle enables effective and continuous support in a variety of stages from the strategies and plan formulation of our customers to operation and consolidation.

As experts in management accounting transcending the accounting field, we are a Back Office Comprehensive Supporter providing support to our customers.

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