



OutlookConsulting Co., Ltd.

FY2024 Financial Results

May, 2025

Index

- 1. Company Overview (Business Model)**
 2. FY2024 Financial Summary
 3. FY2025 Full-Year Outlook
 4. Main Business Environment
 5. Medium-term Perspective(Growth Strategy)
- Appendix

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 March 31, 2025)
Total Number of issued Shares	3,579,812 (As of March 31, 2025)
Number of employees	80 (As of March 31, 2025)

Sactona in Multiple Use Case over Industries

Sactona is our proprietary CPM (Corporate Performance Management) system that aggregates budget, forecast and actual data including qualitative information, and visualize real-time snapshots to support analyze business status and going-forward for better decision making.

Sactona is used in a wide range of business application such as FP&A (Financial Planning & Analysis), inventory optimization and IT investment planning.



CPM : Clear and Present Challenges in many companies

Man-hours

Complicated aggregation process
of Excel files

Errors

Frequent human errors
in processing data

Timeliness

Long latency to finalize data collection
No time for proper analysis

Data Capacity

Data volume exceeds the capacity
of single file

Depend on personal skills

Nobody understands but a specific person

Data integration

Hard to integrate data from non-unified
account title etc over subsidiaries

System linkage

Manual process to coordinate data
among various package systems

Flexibility

Not easy to change distributed
input format

Versioning

Frequent changes before finalizing budget

Approval process

No system control over
multi-layer approval process



Our unique CPM platform, Sactona, significantly streamlines the data aggregation process and delivers flexible solution to organizational restructuring and KPI changes. Budget, actual and forecast data together with qualitative information by department, region and product can be managed in real time in a multidimensional DB. Easy output and analysis by various dimensions support proper decision making.



Efficient data collection

- ✓ Flexible application interface
- ✓ Automatic version management



Real-time recognition of forecast

- ✓ Error check / Real-time reflection / Automatic email distribution
- ✓ Automatic data retrieval from other systems



Process complex logic

- ✓ Multi-stage cost allocation, Multi-Currency Conversion
- ✓ Multiple simulations



Manage large volumes of data

- ✓ Multi-dimensional enterprise database
- ✓ Drill-down, Drill-through



Deep-dive analysis

- ✓ Visualize and analyze from various angles
- ✓ Manage qualitative information



Adaptability to changes

- ✓ Adapt to corporate reorganization
- ✓ Master Information management



Security

- ✓ User access control
- ✓ Data backup / Access logs



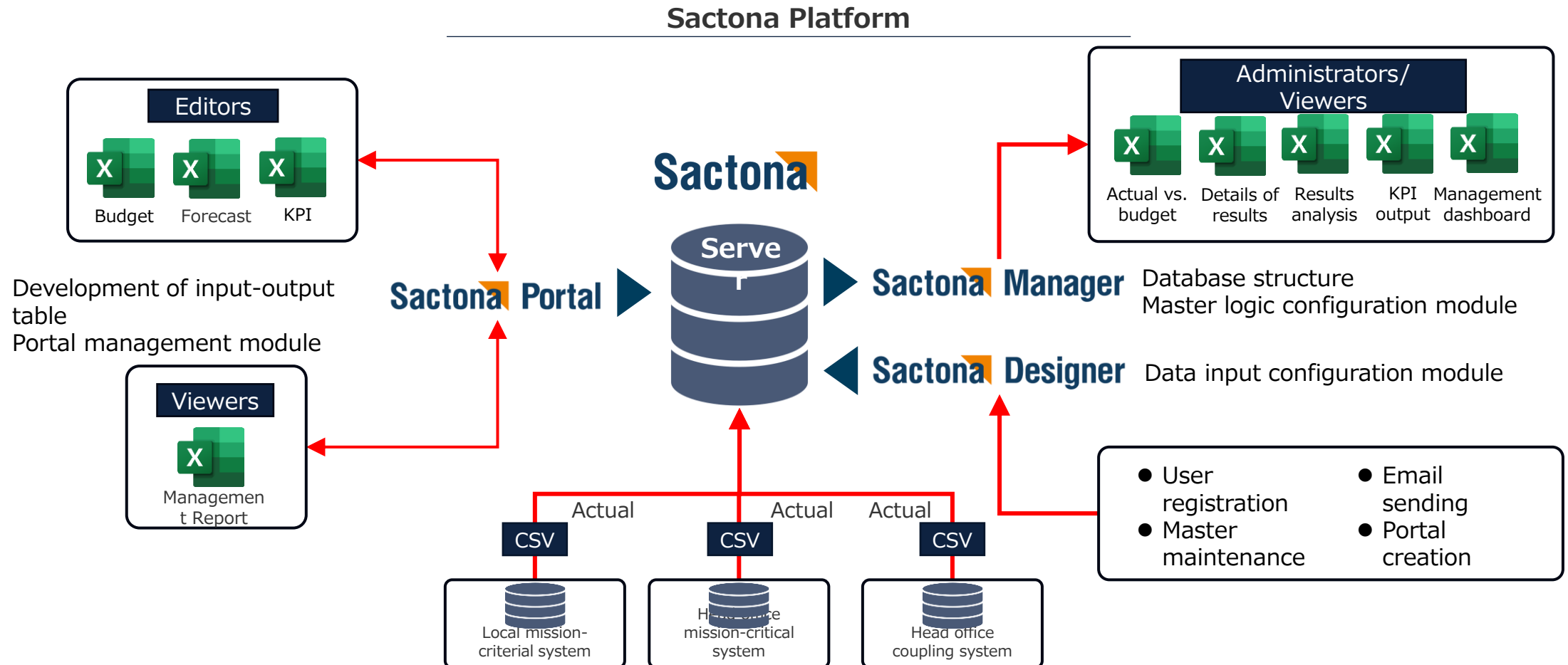
Process management

- ✓ Approval process management
- ✓ Data update history management

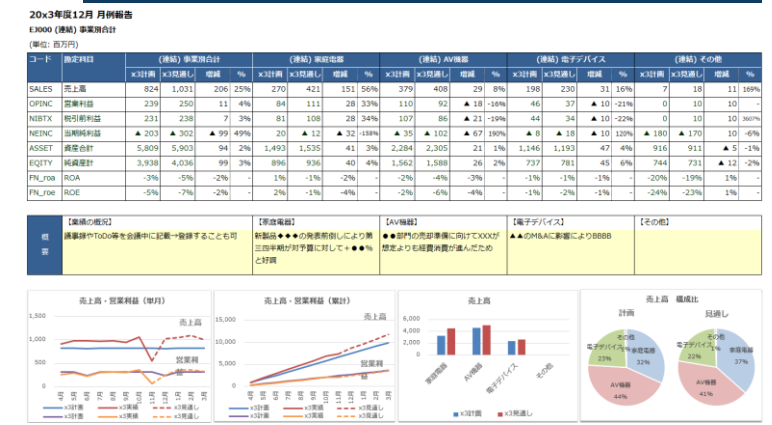
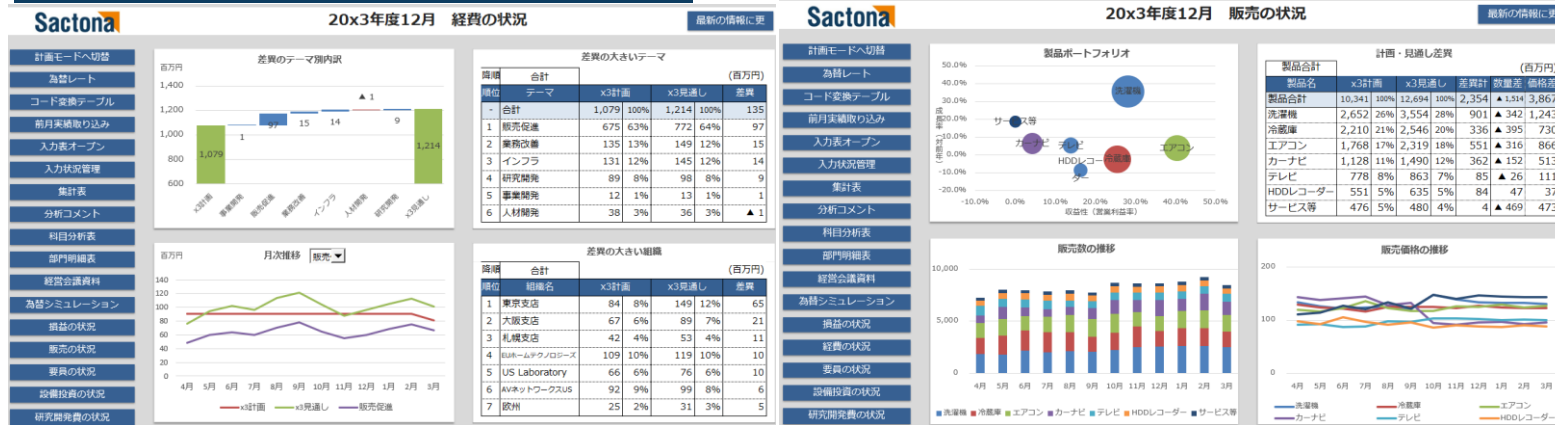
Main user interface is Excel as well as Google Spreadsheet.

Input data in Excel file reflects to multidimensional database in real-time.

User interface file can be flexibly designed. Sactona has value added CPM functions such as data retrieval from other systems like accounting system, an approval process setting function, data access control, automatic email distribution and a dashboard.



Board Executive summary



Drill down to journal details



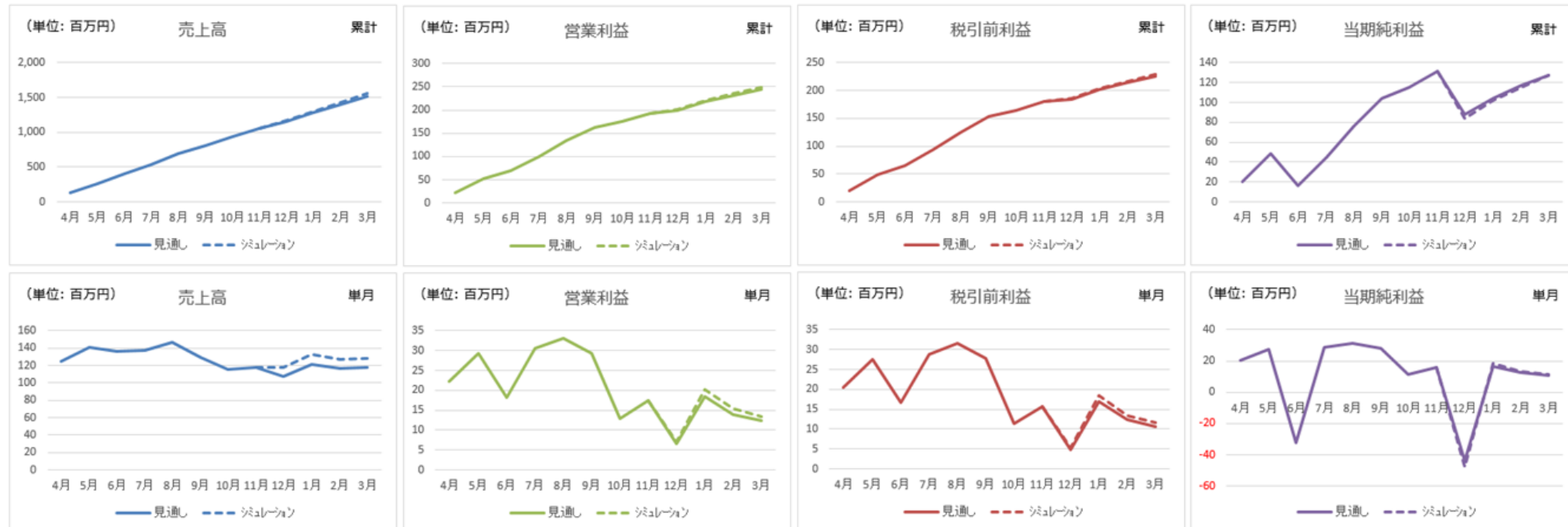
対上年月	仕訳明細	行番号	借方コード	科目名称	取引コード	科目名称	通貨	借方金額	貸方金額	数量	借方元コード	借方元名称	支払元コード	支払元名称	案件番号	案件名称	取引日	登録日
2018/04	20216001	1	E1151	振込支払	A01100000	振込 上流	JPY	0	100,000,000	株 1.27	C10001	ABC株式会社				demoadmin	2018/4/1 9:00	
2018/04	20216002	3	E1152	大振込支払	A01100000	振込 上流	JPY	0	79,000,000	株 1.27	C10002	EF会株式会社				demoadmin	2018/4/1 9:00	
2018/04	20216003	5	E1153	札幌支払	A01100000	振込 上流	JPY	0	50,000,000	株 1.27	C10003	ILU株式会社				demoadmin	2018/4/1 9:00	
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2018/04	20216005	9	E1162	欧州	A01100000	振込 上流	EUR	0	30,000,000	株 1.27	C10005	QST株式会社				demoadmin	2018/4/1 9:00	
2018/05	20216006	11	E1153	中国	A01100000	振込 上流	CNY	0	20,000,000	株 1.27	C10006	UVW株式会社				demoadmin	2018/4/1 9:00	
2018/05	20216007	13	E1151	振込支払	A01100000	振込 上流	JPY	0	100,000,000	株 1.27	C10001	ABC株式会社				demoadmin	2018/5/1 9:00	
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2018/05	20216009	17	E1153	札幌支払	A01100000	振込 上流	JPY	0	50,000,000	株 1.27	C10003	ILU株式会社				demoadmin	2018/5/1 9:00	
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2018/05	20216012	23	E1153	中国	A01100000	振込 上流	CNY	0	20,000,000	株 1.27	C10006	UVW株式会社				demoadmin	2018/5/1 9:00	
2018/06	20216013	25	E1151	振込支払	A01100000	振込 上流	JPY	0	100,000,000	株 1.27	C10001	ABC株式会社				demoadmin	2018/6/1 9:00	
2018/06	20216014	27	E1152	大振込支払	A01100000	振込 上流	JPY	0	85,000,000	株 1.27	C10002	EF会株式会社				demoadmin	2018/6/1 9:00	
2018/06	20216015	29	E1153	札幌支払	A01100000	振込 上流	JPY	0	50,000,000	株 1.27	C10003	ILU株式会社				demoadmin	2018/6/1 9:00	
2018/06	20216016	31	E1161	北米	A01100000	振込 上流	USD	0	40,000,000	株 1.27	C10004	MNO株式会社				demoadmin	2018/6/1 9:00	
2018/06	20216017	33	E1162	欧州	A01100000	振込 上流	EUR	0	30,000,000	株 1.27	C10005	QST株式会社				demoadmin	2018/6/1 9:00	
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2018/07	20216021	41	E1153	札幌支払	A01100000	振込 上流	JPY	0	50,000,000	株 1.27	C10003	ILU株式会社				demoadmin	2018/7/1 9:00	
2018/07	20216022	43	E1161	北米	A01100000	振込 上流	USD	0	40,000,000	株 1.27	C10004	MNO株式会社				demoadmin	2018/7/1 9:00	

Sactona supports sensitivity analysis changing parameter such as sales volume, price, and exchange-rate, and scenario planning adopting different exchange-rate (e.g., average rate for PL, year-end rate for BS etc.). Multi-step allocation of common expenses to business unit is also useful function in CPM.

年度 為替シミュレーション

(単位: 円/現地通貨)

通貨	4月 実績	5月 実績	6月 実績	7月 実績	8月 実績	9月 実績	10月 実績	11月 実績	12月 見通し	1月 見通し	2月 見通し	3月 見通し
USD	109.92	109.12	105.72	103.99	101.34	101.98	103.80	105.32	115.00	115.00	115.00	115.00
EUR	124.59	123.08	118.84	114.96	113.54	114.33	114.40	115.45	120.00	120.00	120.00	120.00
CNY	16.95	16.66	16.02	15.55	15.23	15.27	15.40	15.48	15.48	15.48	15.48	15.48



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

Sales Composition

Base Business

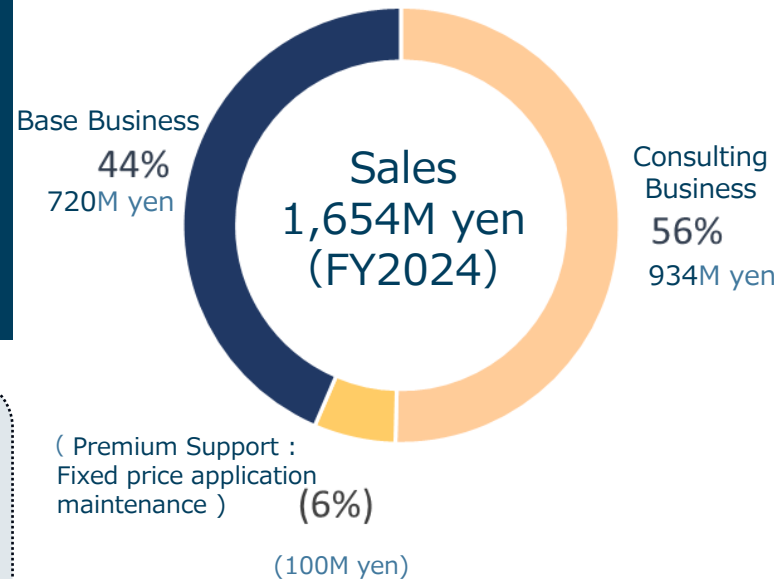
<Product License >

- ✓ Subscription base Sactona license fee upon the number of users

<Infrastructure Services>

- ✓ Cloud base Sactona infrastructure service fees

- Billed at the beginning of each fiscal year for the full year (No cancellation during a year)
- About 70% of clients use Infrastructure services



Consulting Business

<Implementation Support>

- ✓ Application development at initial implementation

<Extension Support>

- ✓ Extensional application development for additional function and scope of users

- Each development project spends from 3 months to a year+.
- No major quarterly seasonality..
- Revenue from new customers account for approximately 26% of annual sales.
- Fixed price application maintenance sales were 100 million yen in FY2024. Combined with base sales, ARR in FY2024 was 820 million yen.

Achievements: Examples of Major Clients

Panasonic

NISSAN
MOTOR CORPORATION

FUJIFILM

LIXIL
Link to Good Living

SEKISUI

CASIO

KANEKA

日本曹達株式会社

JSW

RESONAC

Oriental motor

株式会社 MORESCO

Nitto 日昌株式会社
Innovation for Customers

Eat Well, Live Well.
Ajinomoto
味の素冷凍食品株式会社

GLOBERIDE

LAWSON
STATION ローソン銀行
LAWSON BANK

MONEX GROUP
Monex Group, Inc.

野村不動産

Daiwa LifeNext®

MORI BUILDING

xy max
ザイマックス

戸田建設

MYSTAYS HOTEL
MANAGEMENT CO.,LTD.

TOEI ANIMATION
Since 1956

FUJI

ASKUL

BOOKOFF
GROUP HOLDINGS

DINOS
CORPORATION

HIBIYA
KADAN

KONOIKE
GROUP

Marubeni
Logistics

UT

CAREERLINK
キャリアリンク株式会社

WILLTEC

SOLIZE

RISO

SEIWA

SociOak
Group
社会と共生する樹でありたい。

Rakuten
Mobile

J:COM

fureasU GROUP

こころネットグループ

三井物産ケミカル株式会社
Mitsui Bussan Chemicals Co., Ltd.

SANYO
TRADING CO.,LTD.

DOLBIX
CONSULTING Inc.

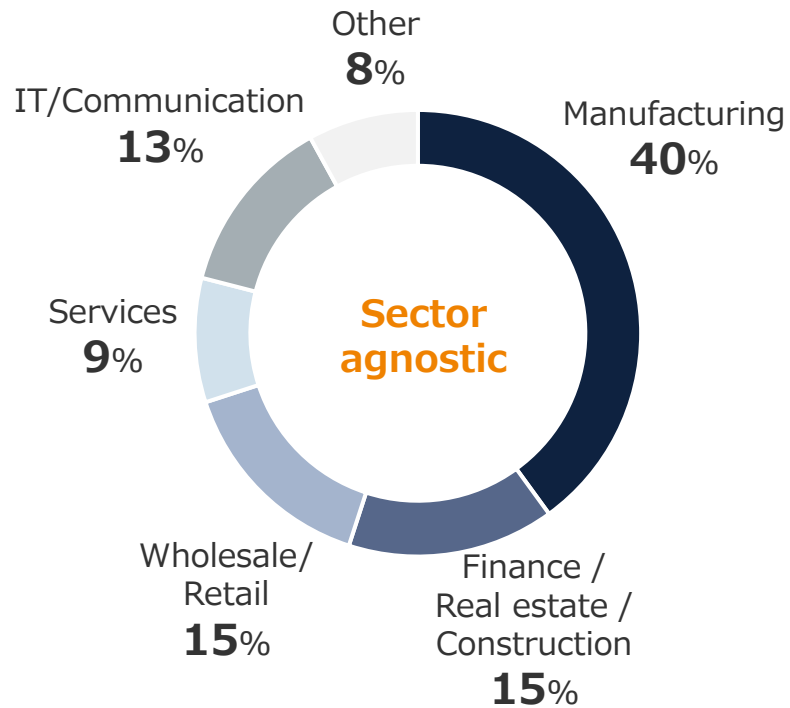
SIGMAXYZ
CREATE A BEAUTIFUL TOMORROW TOGETHER

LTS

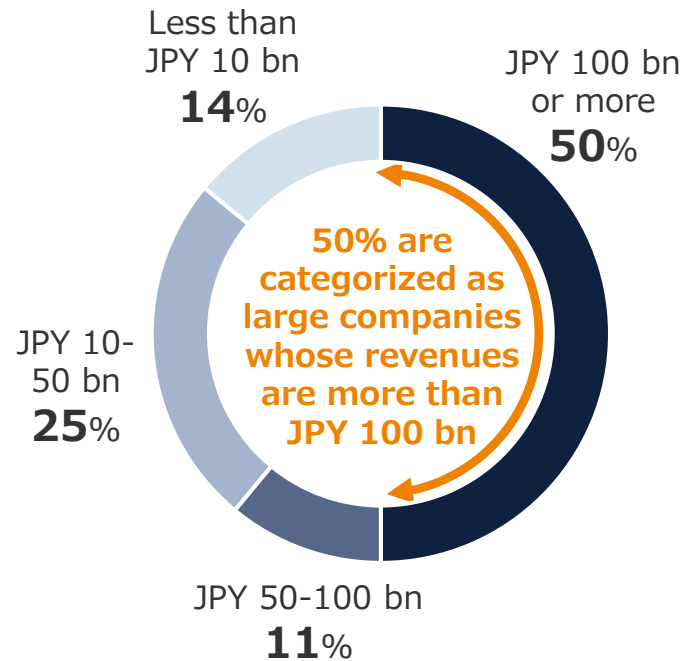
T-GAIA

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.

Clients by Sector

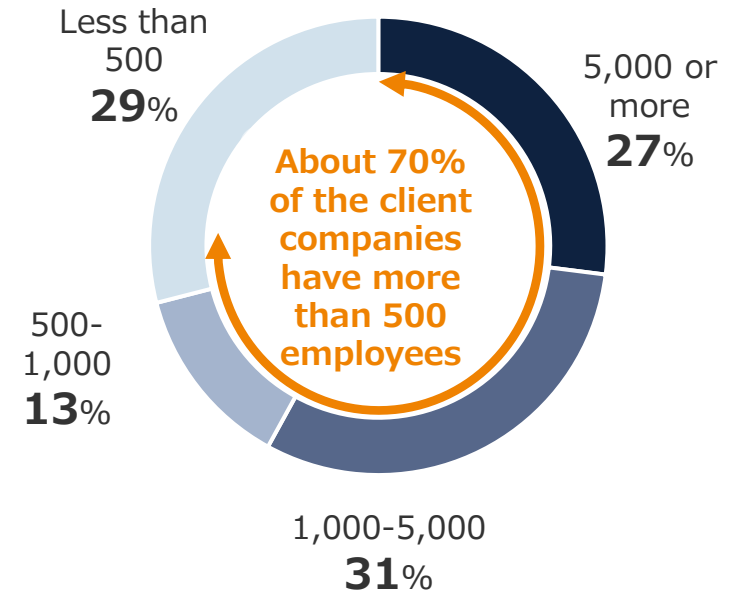


by Clients Revenue Size



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

Index

1. Company Overview (Business Model)
 - 2. FY2024 Financial Summary**
 3. FY2025 Full-Year Outlook
 4. Main Business Environment
 5. Medium-term Perspective(Growth Strategy)
- Appendix

Sales

1,654million yen

YoY -12million yen (-0.8%)

Operating income

500 million yen
Operating margin 30.3%

YoY -64million yen (-11.4%)

Ordinary income

499 million yen
Ordinary income margin 30.2%

YoY -43million yen (-8.1%)

Sales from Base Business

720million yen

YoY +110million yen (+18.1%)
(Sales composition 43.5%)

Sales from Consulting Business

934 million yen

YoY -123million yen (-11.7%)
(Sales composition 56.5%)

- Base business revenue increased 18.1% over the same period last year with increase of number of clients.
- On the other hand, in the consulting business, some projects required more man-hours than expected, resulting in sales opportunity losses. (>> Personnel expenses are fixed costs, so profit margins deteriorate due to lower revenue)
Net sales were down 0.8% year on year, and operating income declined 64 million yen year on year while increasing cost (=1,154 million yen in cost of sales and SG&A expenses) associated with the strengthening of the organization, including an increase in personnel compared to the same period last year.

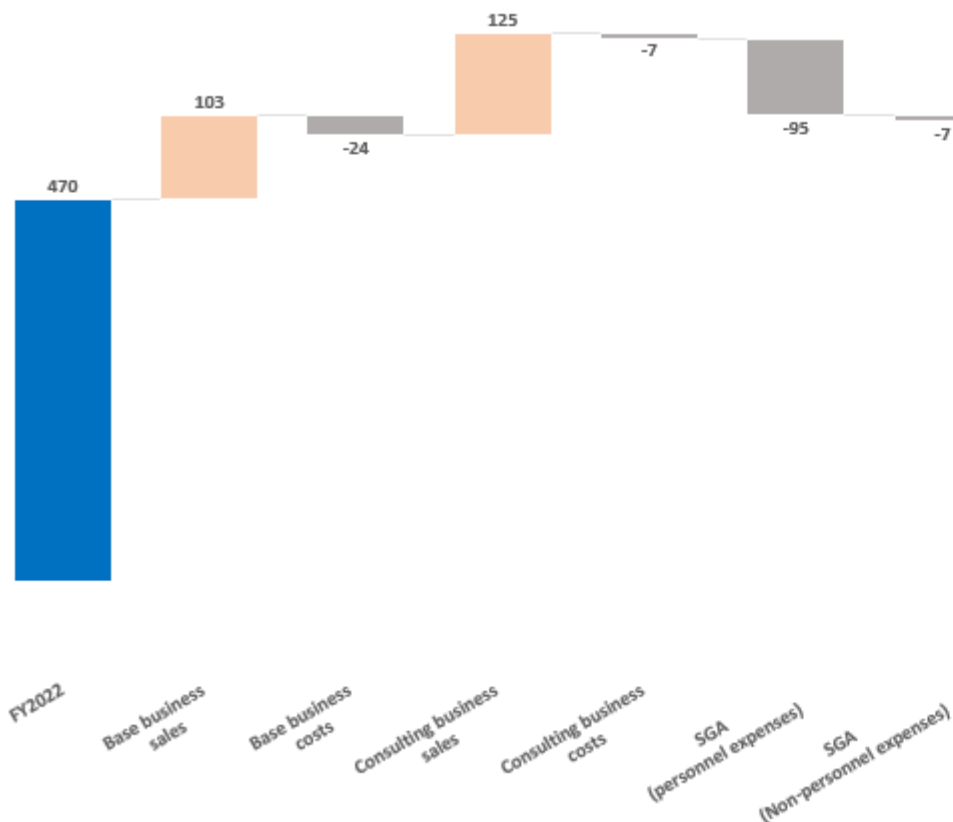
(JPY Million)

	FY2023	FY2024	Change	% Change
Sales	1,667	1,654	-12	-0.8%
Base business	610	720	110	18.1%
Consulting business	1,057	934	-123	-11.7%
Gross profit	1,131	1,120	-10	-0.9%
Operating income	565	500	-64	-11.4%
Ordinary income	542	499	-43	-8.1%
Net income	452	376	-75	-16.8%

Operating Income year-on-year comparison)

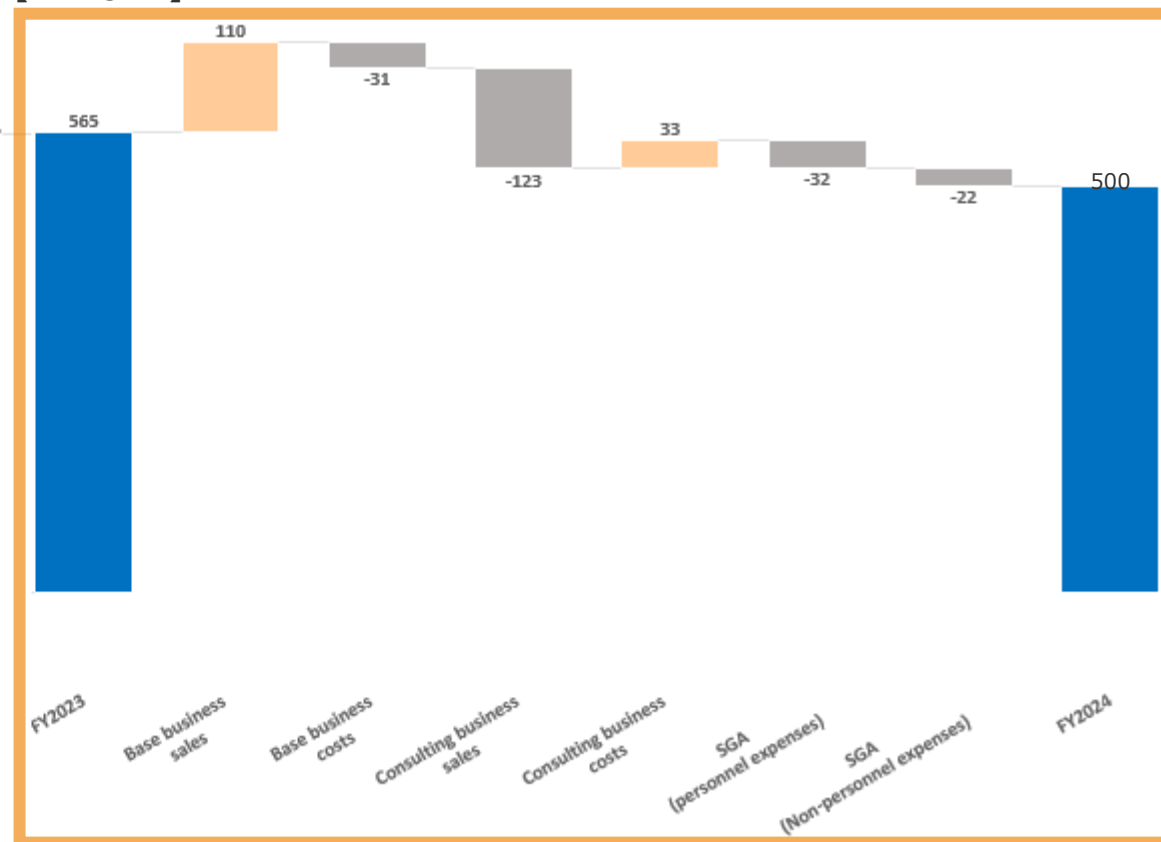
- Base business sales are steadily increasing due to the growth in the number of clients, but sales in the consulting business declined due to the impact of specific projects in the first nine months of this fiscal year.
- Cost increase in the base business is due to higher procurement costs for infrastructure services, and in the consulting business due to higher personnel costs resulting from increased headcount, etc.
- SG&A expenses (other) for the current term are due to an increase in taxes resulting from an increased capital and operating expenses for the stock listing.
- While the corporate organization were strengthened in the current fiscal year, the lower-than-expected sales in the consulting business were the reason for the lower profit in the current fiscal year.

【FY2023】

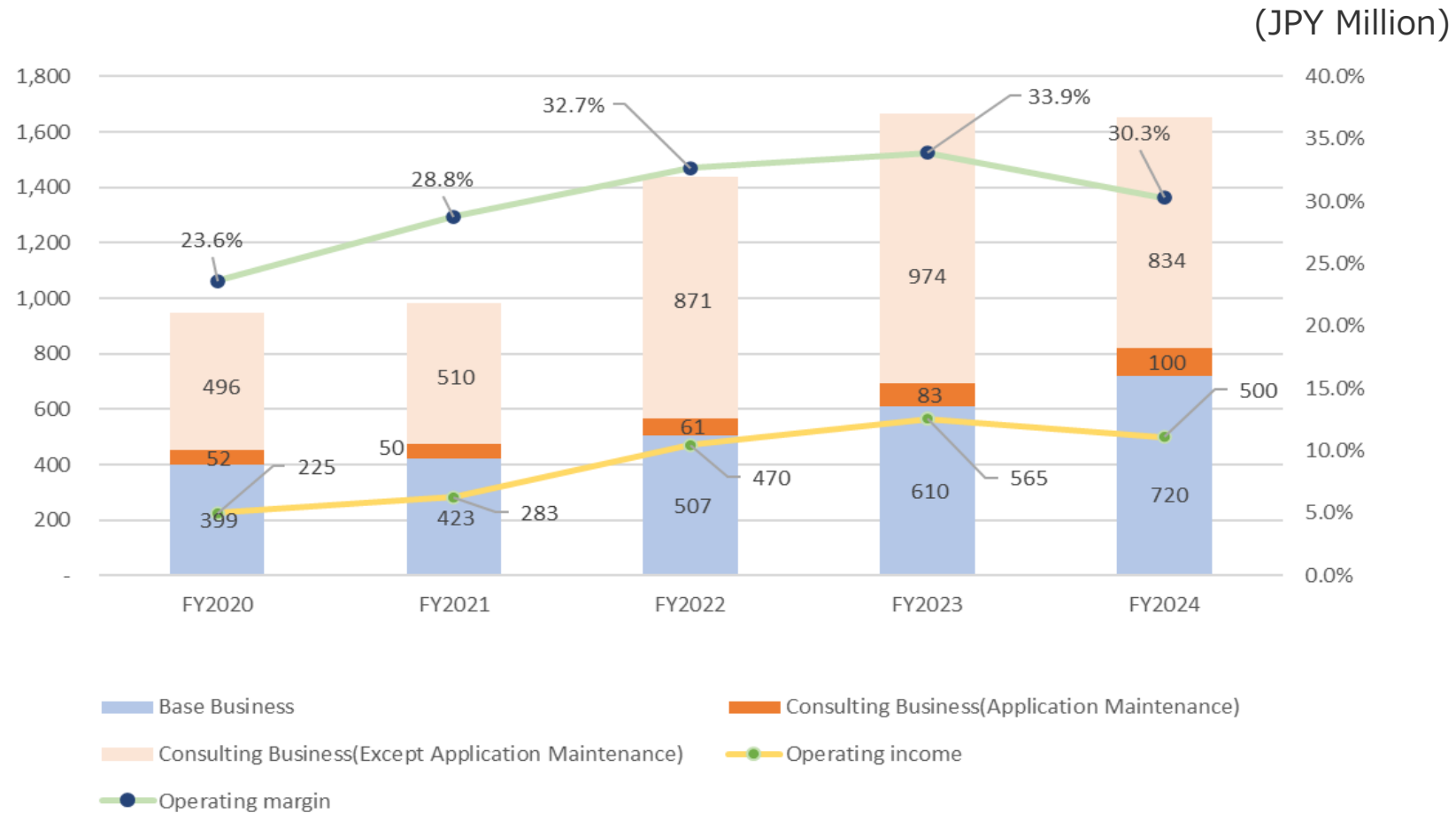


【FY2024】

(JPY Million)



- Base business, which generates accumulated continuous income, is increasing every year thanks to an increase in the number of clients.
- The consulting business had been increased over the year, together with the increase in the number of consultants. However, the consulting business was sluggish in the second and third quarter in this financial year due to the impact of some projects.

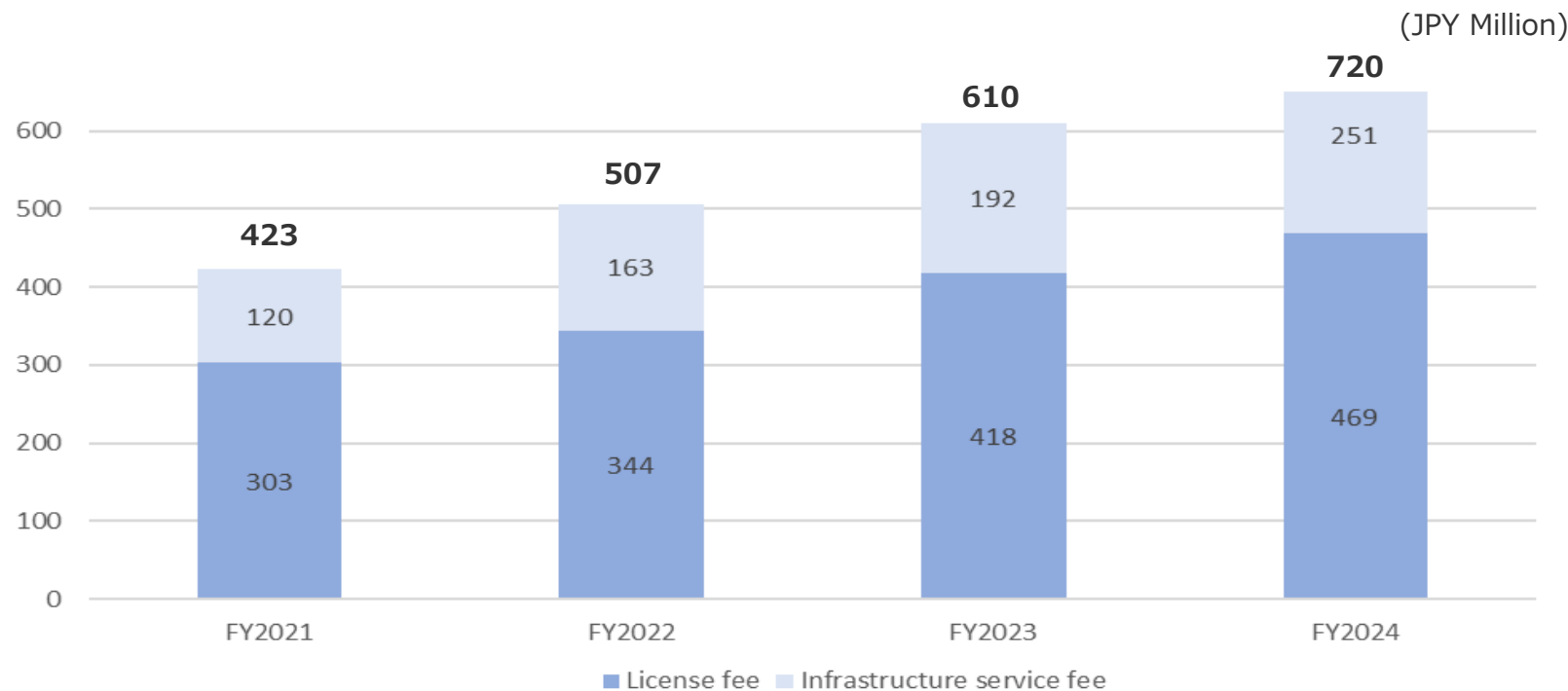


Sales trends by service (Base Business)

Over the past 5 years, the number of new clients acquired runs at about 20 clients per year. For FY2024, we received 23 new client orders.

Full year license is charged at the beginning of the financial year and non-refundable for the year.

The number of cancelled clients in FY2024 was 5, and its monetary impact was approximately 2.3% of FY2024 Base Business revenues.



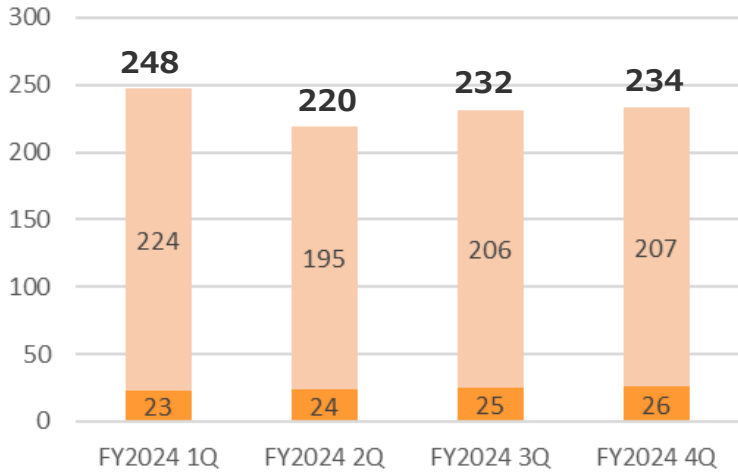
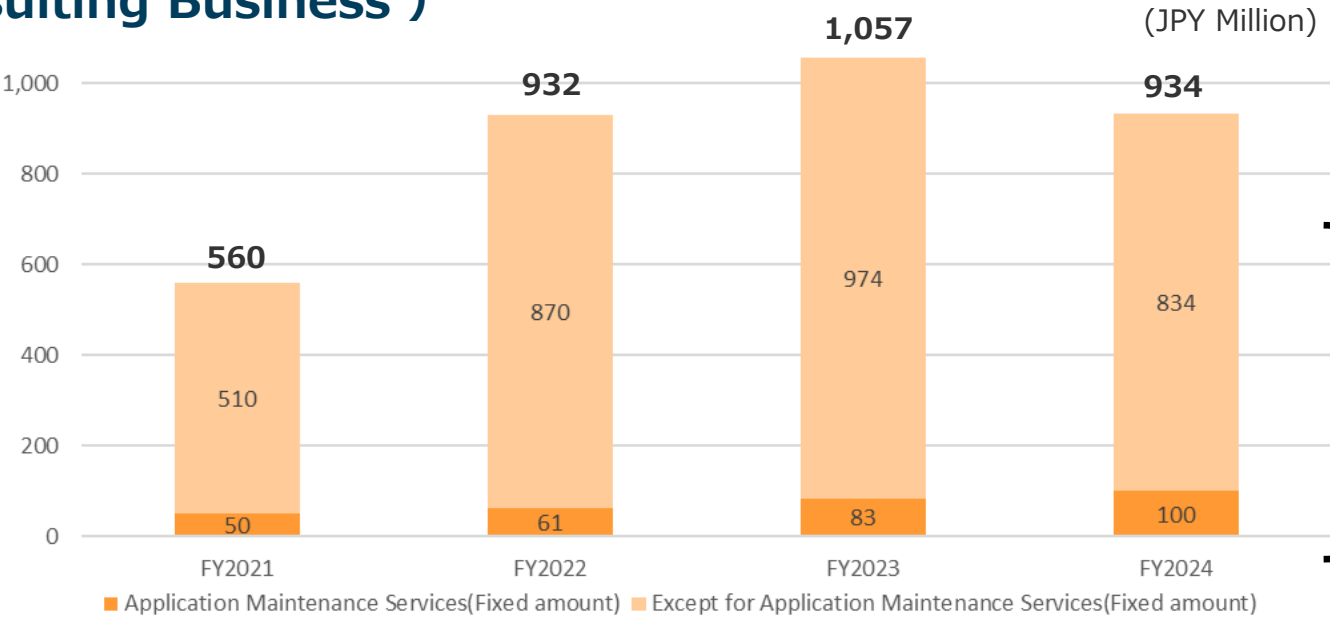
Number of Clients(License)	105	121	139	157
Number of Clients(Infrastructure)	66	85	99	111
Number of Clients(New acquired)	25	20	21	23
Sales per client *	4,728 Thousand yen	4,772 Thousand yen	4,946 Thousand yen	5,250 Thousand yen

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

Sales trends by service (Consulting business)

Increased sales activities and increased headcount, the consulting business, which develops and provides applications for business management for clients using Sactona, including application maintenance contracts, which are fixed annual maintenance support contracts, contributed to the consecutive growth. On the other hand, A specific project required more man-hours than expected in the current fiscal year. As a result, the consulting business lost approximately 160 million yen in sales opportunities that could have been materialized by the consultants in question. Although the situation is now back to normal, consulting sales were slow for 4th quarter impacted by weak sales activities in previous quarter. We will continue to strengthen multifaceted monitoring of project progress to prevent unexpected losses in the future.

(Consulting Business)



Number of Clients	72	87	95	114
(Number of contracts of Application Maintenance)	(23)	(39)	(57)	(70)
Number of Consultants	34	41	46	46

(JPY Million)

	FY2023	FY2024	Increase/ Decrease amount
Current assets	1,291	1,131	-160
Cash and deposits	1,004	873	-131
Non-current assets	90	98	7
Total Assets	1,382	1,229	-153
Current liabilities	366	262	-103
Non-current liabilities	-	-	-
Net assets	1,016	966	-49
Total liabilities and net assets	1,382	1,229	-153
Equity ratio	73.5%	78.6%	5.1%

- The company purchased 433 million yen of share buyback in the fourth quarter. As a result, cash and deposits and net assets decreased..
- Due to the decrease in contract liabilities and FY2024 earnings , Equity ratio increased from 73.5% to 78.6% compared to FY2023 end, despite the share buyback.

Index

1. Company Overview (Business Model)
 2. FY2024 Financial Summary
 - 3. FY2025 Full-Year Outlook**
 4. Main Business Environment
 5. Medium-term Perspective(Growth Strategy)
- Appendix

- We expect sales to grow by 20% and operating and ordinary income margins to remain high.

(JPY Million)

	FY2023 Results	FY2024 Current Forecast	YOY	
			Increase/ Decrease amount	Percentage change
Sales	1,654	2,000	345	20.9%
Ordinary income	499	580	80	16.2%
Ordinary income margin	30.2%	29.0%		
Net income	376	402	25	6.8%

- **Following the purchase of share buyback in FY2024, we plan to pay dividends in FY2025. (Dividend payout ratio : 30.2%)**

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

Index

1. Company Overview (Business Model)
 2. FY2024 Financial Summary
 3. FY2025 Full-Year Outlook
 - 4. Main Business Environment**
 5. Medium-term Perspective(Growth Strategy)
- Appendix

We expect our addressable target market would be very high. To establish as a leading company status in this market, we actively keep investing in recruiting talents and marketing, while maintaining high profitability.

(As of March 31, 2025)

Business KPIs

Number of New Clients
23 companies per year
(FY2023: 21 companies)

Number of Client Companies
157 companies
(FY2023: 139 companies)

Cancellation Amount Impact
2.3% per year(FY2023 : 0.9%) (※)

Number of Consultants (Number of all employees)
46 persons (80 persons)

Financial KPIs

Sales Growth Rate
(FY2023 – FY2024 CAGR)
▲0.8%

Operating income ratio
30.3% (FY2023: 33.9%)

ROA
30.0% (FY2023:32.8%)

Equity ratio
78.6% (FY2023: 73.5%)

(※) Cancellation Amount Impact= Base business sales of the cancelled company/ Total of Base business sales

Expansion of client base

- Obtained 23 new clients in FY2024.
- 15 VARs (increased by 8 from 7 FY2023 end)

Strengthening the system

- 80 employees as of FY2024end (from 72 FY2023end)
- Consultants : 46 (unchanged from FY2023end)
- Consultant managers 13 (from 9 FY2023end)

Overseas expansion

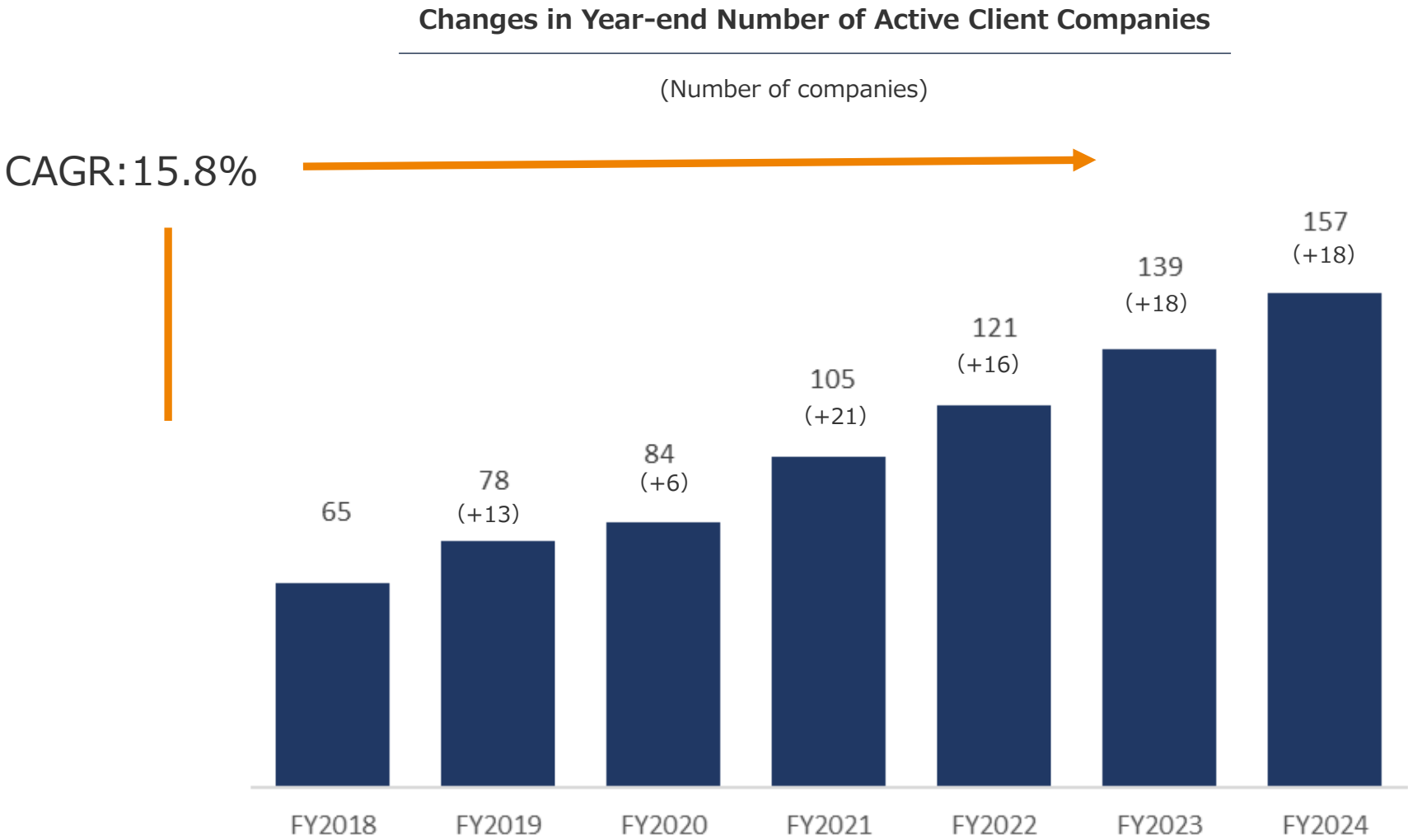
- Getting necessary infrastructure ready
- Started contacting potential VARs

Enhanced product functionality

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

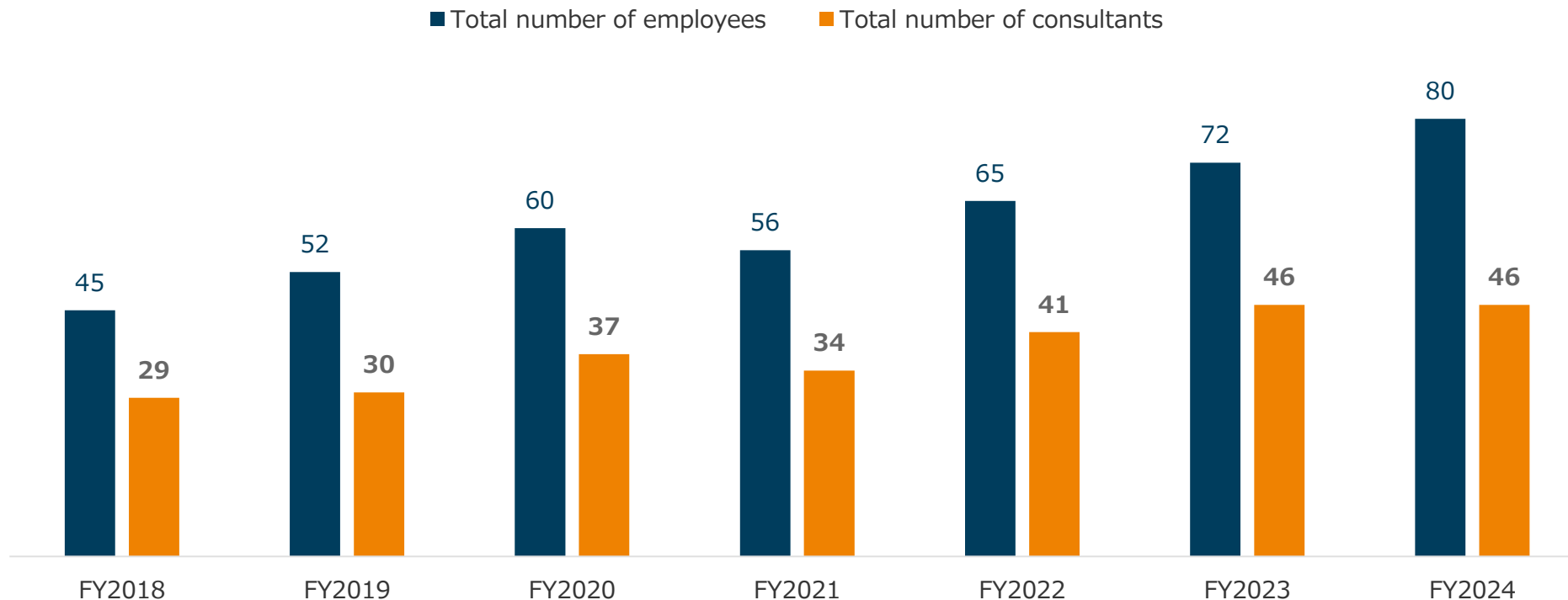
M&A

- Keeping review multiple candidates



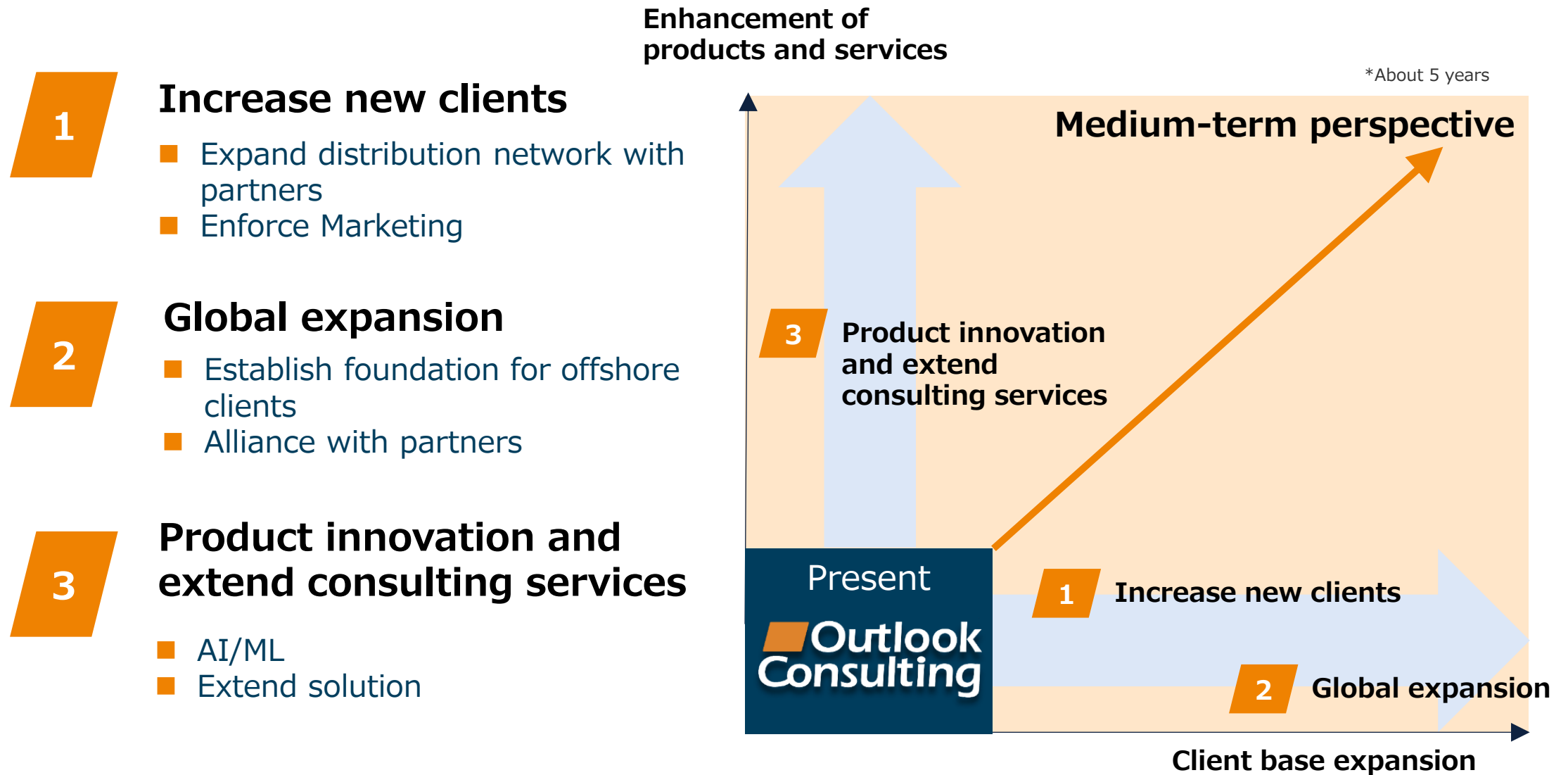
- The consulting business is led by IT consultants with expertise in the fields of accounting and finance
- We have direct contacts with our users to hear their requirements. And ideas leads to develop new function of our product. Our strength is one stop solution from product development to implementation and maintenance by ourselves.

Ratio of Consultants



Index

1. Company Overview (Business Model)
 2. FY2024 Financial Summary
 3. FY2025 Full-Year Outlook
 4. Main Business Environment
 - 5. Medium-term Perspective(Growth Strategy)**
- Appendix



A business and capital alliance with Money Forward group

- We entered into a business and capital alliance contract with Money forward group that achieved exceptionally high growth in Cloud ERP solution, and aims 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.

Money Forward Group

1

Wide product lineup and development capabilities

- 41.4% of employees are designers or engineers (As of November 30, 2024)

2

Organization and culture, recruiting capabilities

- Penetrating MVVC, Strengthening human capital disclosure including “Talent Forward Strategy”
- The percentage of non-Japanese engineer members is increasing (51%)

3

High growth

- FY11/24 Sales growth YoY +33% (¥40,364mil)
- >Mid-size clients YoY + 30%(9,874 clients)

Assumed value

1

Upgrade service level

- Bring value to clients through mutual support and knowledge sharing

2

Marketing & Recruiting

- Co-promotion to achieve new sales lead and have new talents

3

Product innovation

- Accelerate development of AI enabled new function and UI/UX improvement

Index

1. Company Overview (Business Model)
2. FY2024 Financial Summary
3. FY2025 Full-Year Outlook
4. Main Business Environment
5. Medium-term Perspective(Growth Strategy)

Appendix

Fiscal year		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
period		2020/3	2021/3	2022/3	2023/3	2024/3	2025/3
Sales	(thousand yen)	993,692	954,403	984,563	1,440,025	1,667,850	1,654,860
Ordinary income	(thousand yen)	263,095	250,802	304,969	464,357	542,985	499,198
Net income	(thousand yen)	189,873	195,623	199,926	319,813	452,863	376,910
Capital stock	(thousand yen)	100,000	100,000	100,000	100,000	141,400	145,079
Number of shares outstanding	(Shares)	2,000	2,000	17,600,000	17,600,000	3,570,000	3,579,812
Net assets	(thousand yen)	1,245,207	1,718,746	160,661	480,474	1,016,137	966,819
Total assets	(thousand yen)	2,405,639	2,720,568	1,191,096	920,146	1,382,198	1,229,559
Equity ratio	(%)	51.8	63.2	13.5	52.2	73.5	78.6
ROE	(%)	16.5	13.2	21.3	99.8	60.5	38.0
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
Number of Employees	(persons)	52	60	56	65	72	80

- This presentation material is provided for a deeper understanding of our company, and is not intended to be used as a solicitation for investment or other activities.
- 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.
- Some of the figures for past fiscal years shown in this document may include figures that have not been audited by an auditing firm because the Company was unlisted.
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