



FY2025 2nd Quarter Financial Results

OutlookConsulting Co., Ltd.

November 12, 2025

- 1. Company Overview (Business Model)**
2. FY2025-2Q Financial Summary
3. FY2025 Full-Year Outlook
4. Main Business Environment
5. Medium-term Perspective(Growth Strategy)
6. Commencement of TOB for Shares of Our Company

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 September 30, 2025)
Total Number of issued Shares	3,579,812 (As of September 30, 2025)
Number of employees	81 (As of September 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.

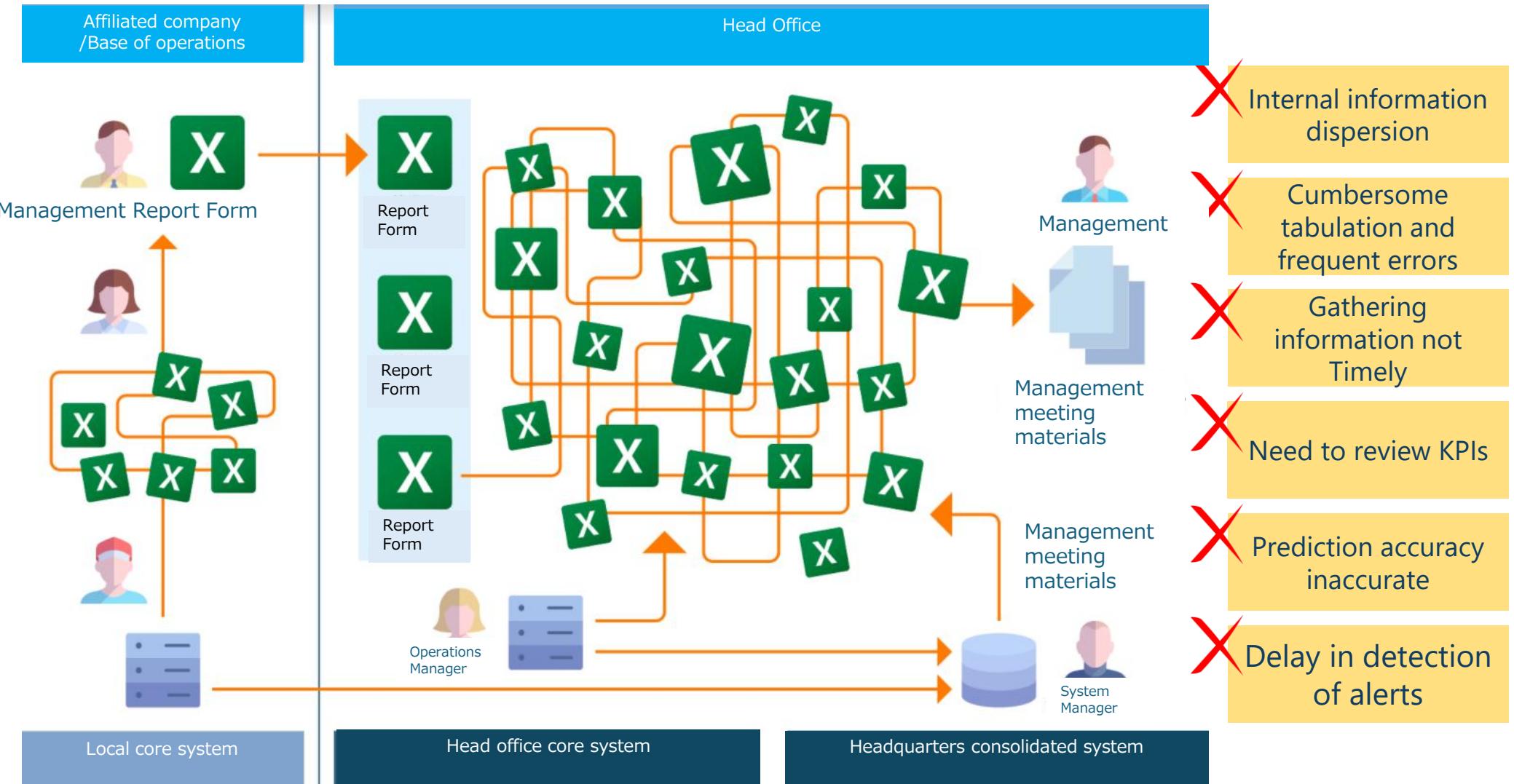
Necessary information for decision-making is different from this.

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

The output data looks suspicious.

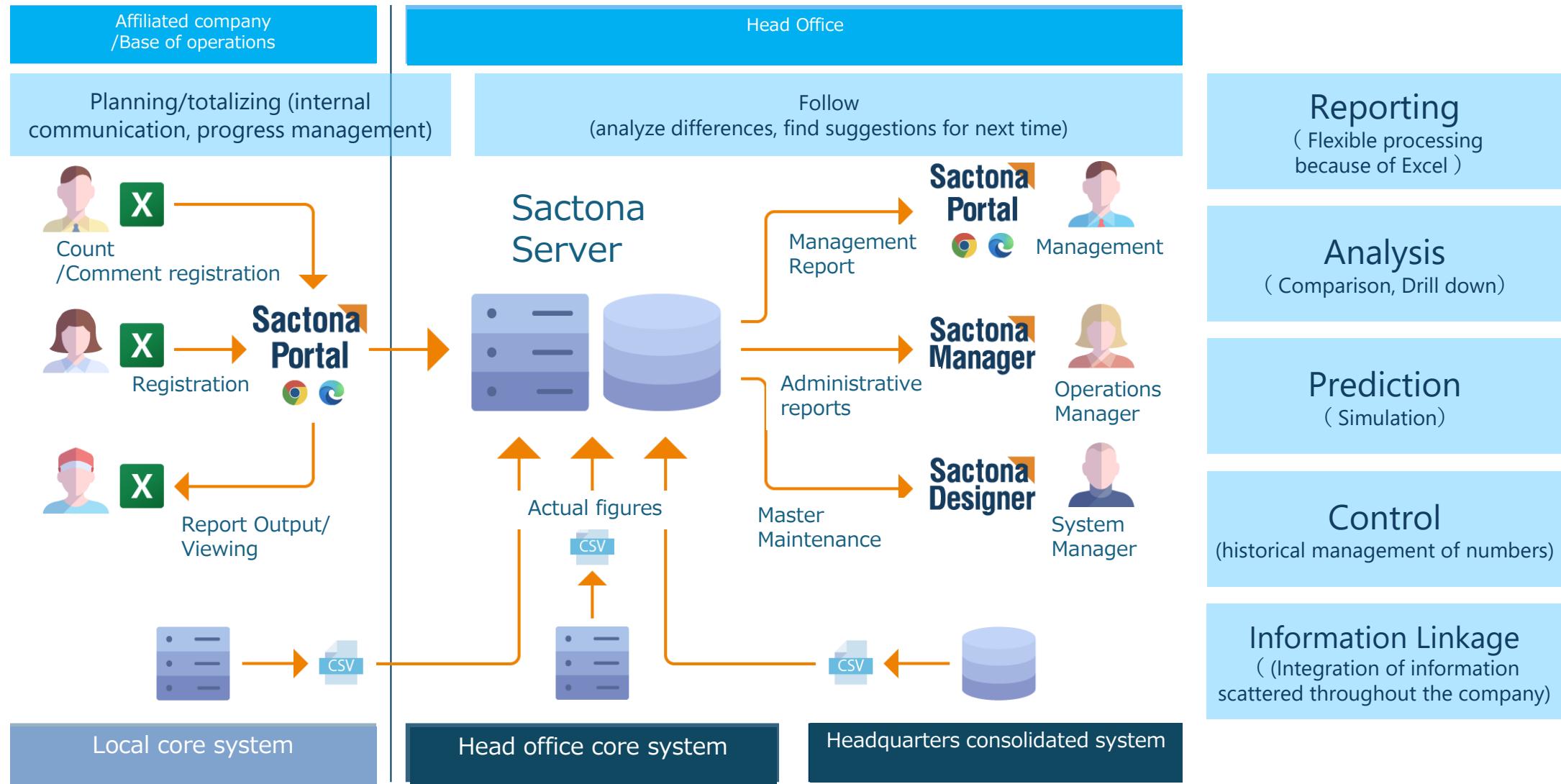
Business Management System

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



Sactona overview

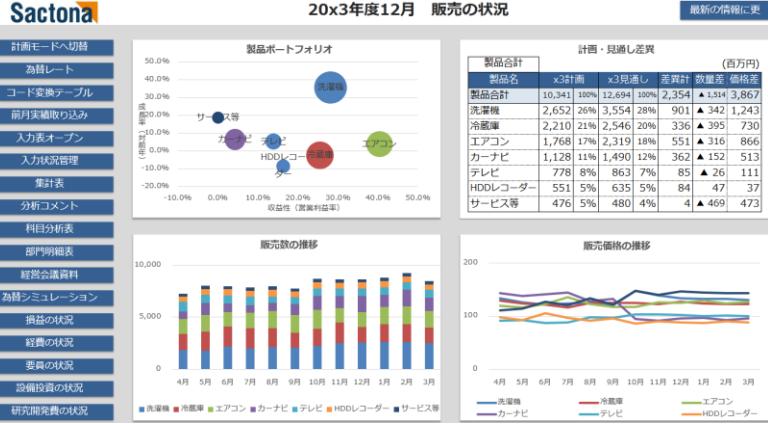
- Sactona strongly supports the realization of correct business management while maximizing the advantages of Excel (ease of use and small footprint).
- Sactona's three main features are "easy to install," "easy to modify," and "lightweight."



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)



PL by organization on dashboard



Conference Report Materials

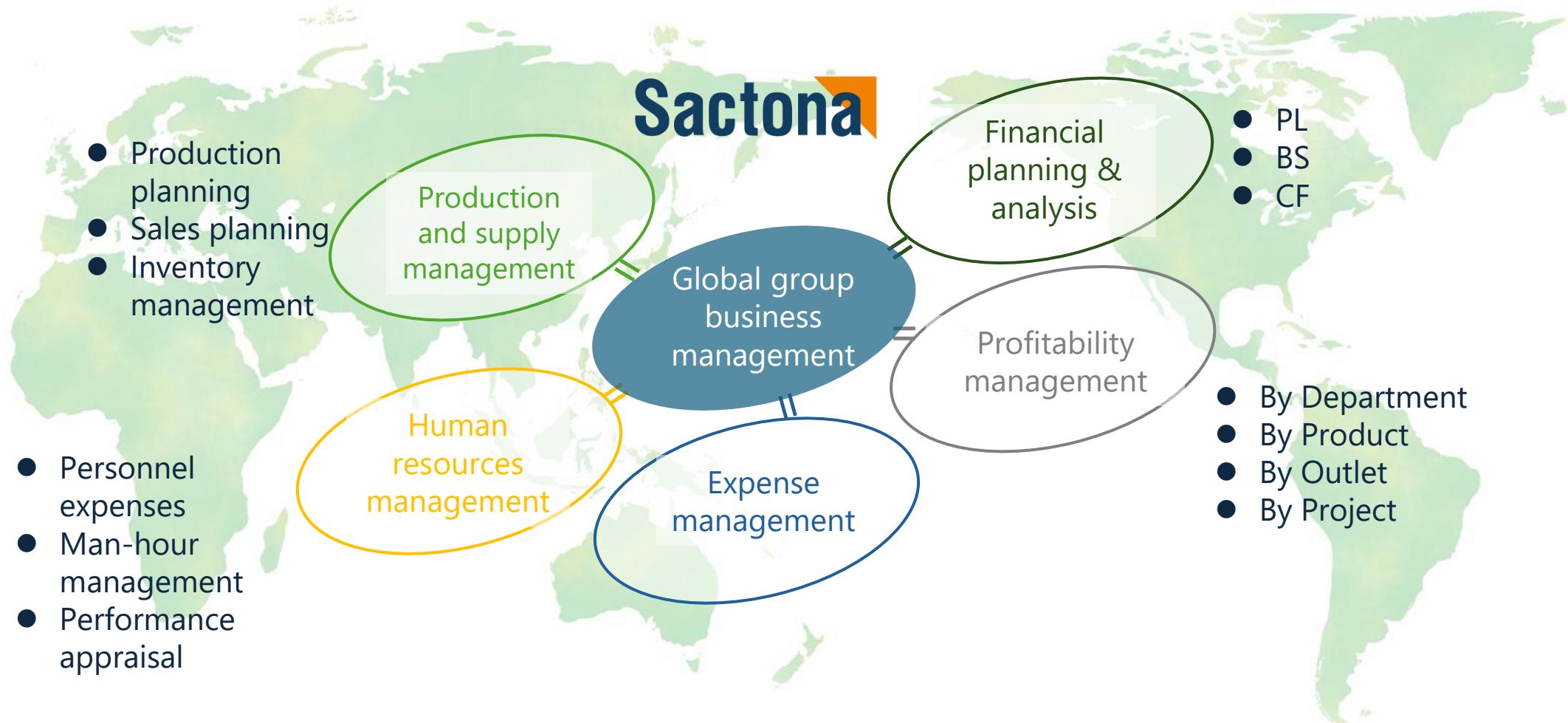
20x3年12月 月別報告																					
E3000 (香港) 事業別合計																					
(単位:百万円)																					
コード		年度別合計							年度別成長率												
		×1月間	×2月間	×3月間	×4月間	×5月間	×6月間	×7月間	×8月間	×9月間	×10月間	×11月間	×12月間	×1月間							
SALES	売上高	824	1,031	206	25%	270	421	151	56%	379	408	29	8%	198	230	31	16%	7	18	11	16%
OPINC	営業利益	239	250	11	4%	84	111	28	33%	110	92	▲ 18	-16%	46	37	▲ 10	-21%	0	10	0	10
NETX	税引前利益	231	238	7	3%	81	108	28	34%	107	86	▲ 21	-19%	44	34	▲ 10	-22%	0	10	0	10
NEINC	税引後利益	▲ 203	▲ 302	▲ 99	▲ 30%	▲ 20	▲ 24	▲ 32	▲ 33%	▲ 35	▲ 102	▲ 67	▲ 19%	▲ 6	▲ 18	▲ 10	▲ 10	▲ 180	▲ 170	▲ 10	▲ 6%
ASSET	資産合計	5,809	5,903	94	2%	1,493	1,493	41	3%	2,284	2,305	21	1%	1,146	1,193	47	4%	916	911	▲ 5	1%
EQUITY	純資本額	3,938	4,036	99	3%	894	936	40	4%	1,562	1,588	26	2%	737	781	45	6%	744	731	▲ 12	2%
FN ₁ ros	ROA	-3%	-5%	-2%	-1%	-1%	-1%	-2%	-2%	-4%	-4%	-3%	-3%	-1%	-1%	-1%	-1%	-20%	-19%	1%	1%
FN ₂ ros	ROE	-5%	-7%	-2%	-1%	-2%	-1%	-4%	-4%	-6%	-6%	-4%	-4%	-1%	-2%	-1%	-2%	-23%	-1%	1%	1%

Drill down to voucher details

仕訳明細													
E151_ 東京支店													
20XX年XX月													
(単位: 円)													
計上年月	仕訳番号	行番号	部門コード	部門名	科目コード	科目名	通貨	借方金額	貸方金額	摘要	従属先コード	従属先名称	支払先コード
2018/4/1	J2016001	1	E1151	東京支店	A01100000	現売上高	JPY	0	100,000,000	売上計上	C10003	ABCDF株式会社	従事者
2018/4/1	J2016002	2	E1152	大阪支店	A01100000	現売上高	JPY	0	79,000,000	売上計上	C10002	EFGHI株式会社	従事者
2018/4/1	J2016003	3	E1153	札幌支店	A01100000	現売上高	JPY	0	50,000,000	売上計上	C10003	JKLMP株式会社	従事者
2018/4/1	J2016004	7	E1161	北米	A01100000	現売上高	USD	0	40,000,000	売上計上	C10004	MNOPR株式会社	従事者
2018/4/1	J2016005	9	E1162	歐州	A01100000	現売上高	EUR	0	30,000,000	売上計上	C10005	QRSTU株式会社	従事者
2018/4/1	J2016006	11	E1163	中国	A01100000	現売上高	CNY	0	20,000,000	売上計上	C10006	UVWXY株式会社	従事者
2018/5/1	J2016007	13	E1151	東京支店	A01100000	現売上高	JPY	0	103,000,000	売上計上	C10001	ABCDF株式会社	従事者
2018/5/1	J2016008	15	E1152	大阪支店	A01100000	現売上高	JPY	0	82,000,000	売上計上	C10002	EFGHI株式会社	従事者
2018/5/1	J2016009	17	E1153	札幌支店	A01100000	現売上高	JPY	0	50,000,000	売上計上	C10003	JKLMP株式会社	従事者
2018/5/1	J2016010	19	E1161	北米	A01100000	現売上高	USD	0	40,000,000	売上計上	C10004	MNOPR株式会社	従事者
2018/5/1	J2016011	21	E1162	歐州	A01100000	現売上高	EUR	0	30,000,000	売上計上	C10005	QRSTU株式会社	従事者
2018/5/1	J2016012	23	E1163	中国	A01100000	現売上高	CNY	0	20,000,000	売上計上	C10006	UVWXY株式会社	従事者
2018/6/1	J2016013	25	E1151	東京支店	A01100000	現売上高	JPY	0	106,000,000	売上計上	C10001	ABCDF株式会社	従事者
2018/6/1	J2016014	27	E1152	大阪支店	A01100000	現売上高	JPY	0	85,000,000	売上計上	C10002	EFGHI株式会社	従事者
2018/6/1	J2016015	29	E1153	札幌支店	A01100000	現売上高	JPY	0	50,000,000	売上計上	C10003	JKLMP株式会社	従事者
2018/6/1	J2016016	31	E1161	北米	A01100000	現売上高	USD	0	40,000,000	売上計上	C10004	MNOPR株式会社	従事者
2018/6/1	J2016017	33	E1162	歐州	A01100000	現売上高	EUR	0	30,000,000	売上計上	C10005	QRSTU株式会社	従事者
2018/6/1	J2016018	35	E1163	中国	A01100000	現売上高	CNY	0	20,000,000	売上計上	C10006	UVWXY株式会社	従事者
2018/7/1	J2016019	37	E1151	東京支店	A01100000	現売上高	JPY	0	109,000,000	売上計上	C10001	ABCDF株式会社	従事者
2018/7/1	J2016020	39	E1152	大阪支店	A01100000	現売上高	JPY	0	88,000,000	売上計上	C10002	EFGHI株式会社	従事者
2018/7/1	J2016021	41	E1153	札幌支店	A01100000	現売上高	JPY	0	50,000,000	売上計上	C10003	JKLMP株式会社	従事者
2018/7/1	J2016022	43	E1161	北米	A01100000	現売上高	USD	0	40,000,000	売上計上	C10004	MNOPR株式会社	従事者

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.

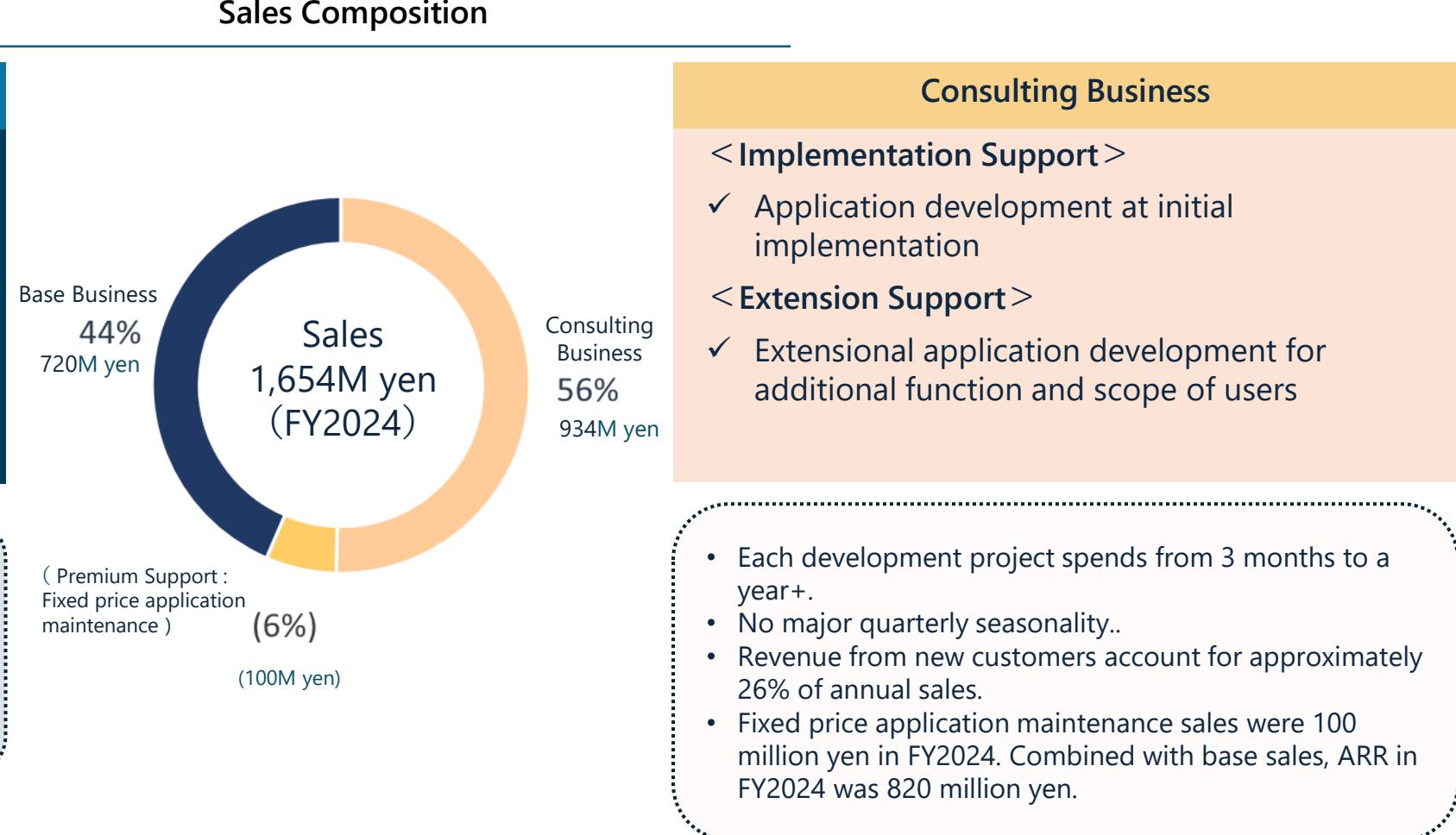
Base Business

<Product License >

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

<Infrastructure Services>

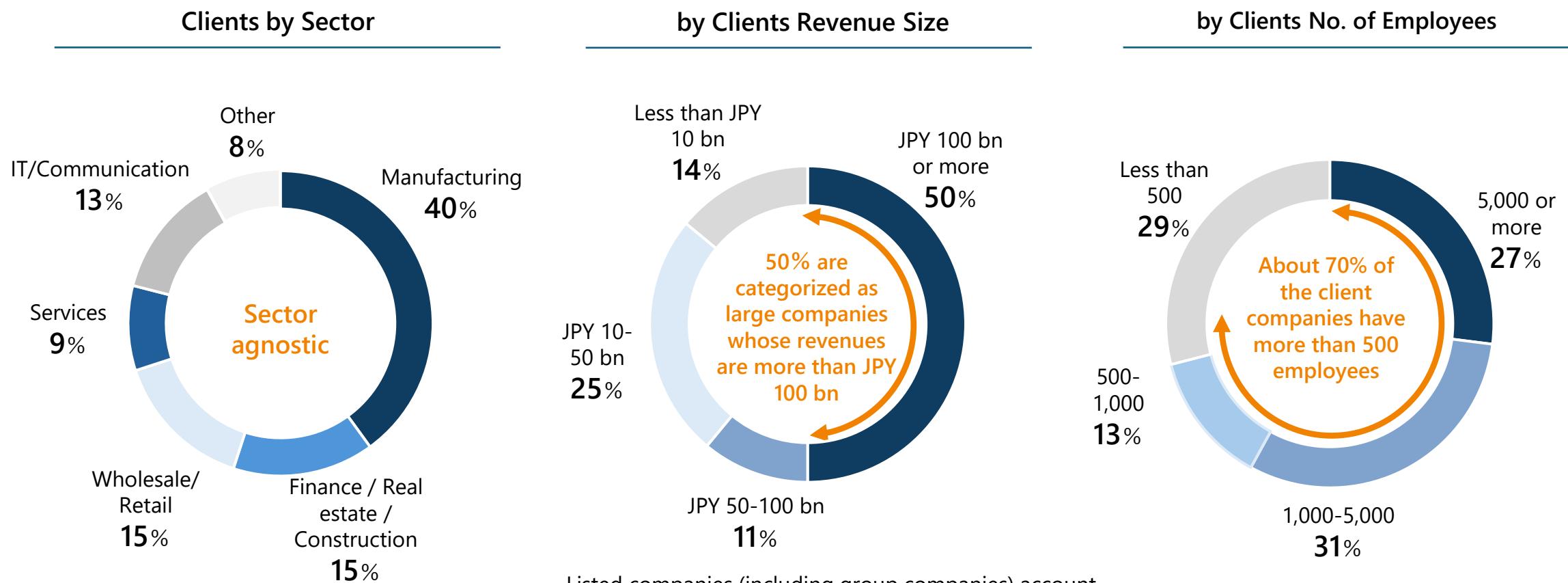
- ✓ Cloud base Sactona infrastructure service fees



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

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.



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

(Note) Information based on the FY2024 client companies

Achievements: Examples of Major Clients

Panasonic

NISSAN
MOTOR CORPORATION

FUJIFILM

LIXIL

SEKISUI

RESONAC

KANEKA

日本曹達株式会社

JSW

CASIO

Orientalmotor

株式会社 **MORESCO**

Nitto 日昌株式会社
Innovation for Customers

RISO

GLOBERIDE

Eat Well. Live Well.
Aj
AJINOMOTO
味の素冷凍食品株式会社

LAWSON STATION ローソン銀行
LAWSON BANK

MONEX GROUP
Monex Group, Inc.

au フィナンシャルサービス

Digital Garage

あしたを、つなぐ— 野村不動産グループ
野村不動産ホールディングス

MORI BUILDING

戸田建設

Daiwa LifeNext®

xy max
ザイマックス

三菱商事都市開発株式会社

横浜赤レンガ倉庫
YOKOHAMA RED BRICK WAREHOUSE

TOEI ANIMATION
Since 1956

J:COM

T·GAIA

Rakuten Mobile

FUJI

ASKUL

BOOKOFF
GROUP HOLDINGS

DINOS
CORPORATION

HIBIYA
KADAN

ICONIA
HOSPITALITY

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

明和産業株式会社

Marubeni
Logistics

KONOIKE
GROUP

SANYO
TRADING CO.,LTD.

SEIWA

UT®

CAREERLINK
キャリアリンク株式会社

WILLTEC

SOLIZE

社会と共生する会社であります。
SociOak
Group

SIGMAXYZ
CREATE A BEAUTIFUL TOMORROW TOGETHER

KBI

NTT DATA
株式会社 NTTデータ ニューソン

DOLBIX
CONSULTING Inc.

LTS

fureasu GROUP

こころネットグループ

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- 2. FY2025-2Q Financial Summary**
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Appendix

FY2025-2Q Financial Highlights

Sales

859million yen

YoY +47million yen (+5.8%)

Operating income

264million yen

Operating margin 30.8%

YoY +51million yen (+24.1%)

Ordinary income

265 million yen

Ordinary income margin 30.9%

YoY +51million yen (+24.1%)

Sales from Base Business

407 million yen

YoY +63million yen (+18.6%)
(Sales composition 47.4%)

Sales from Consulting Business

452 million yen

YoY -16million yen (-3.5%)
(Sales composition 52.6%)

Income Statement

Second-quarter consulting business revenue totaled 452 million yen, down by 16 million yen year-on-year, without large sized projects.

Base business revenue increased by 63 million yen year-on-year, driven by new orders and additional licenses from existing customers.

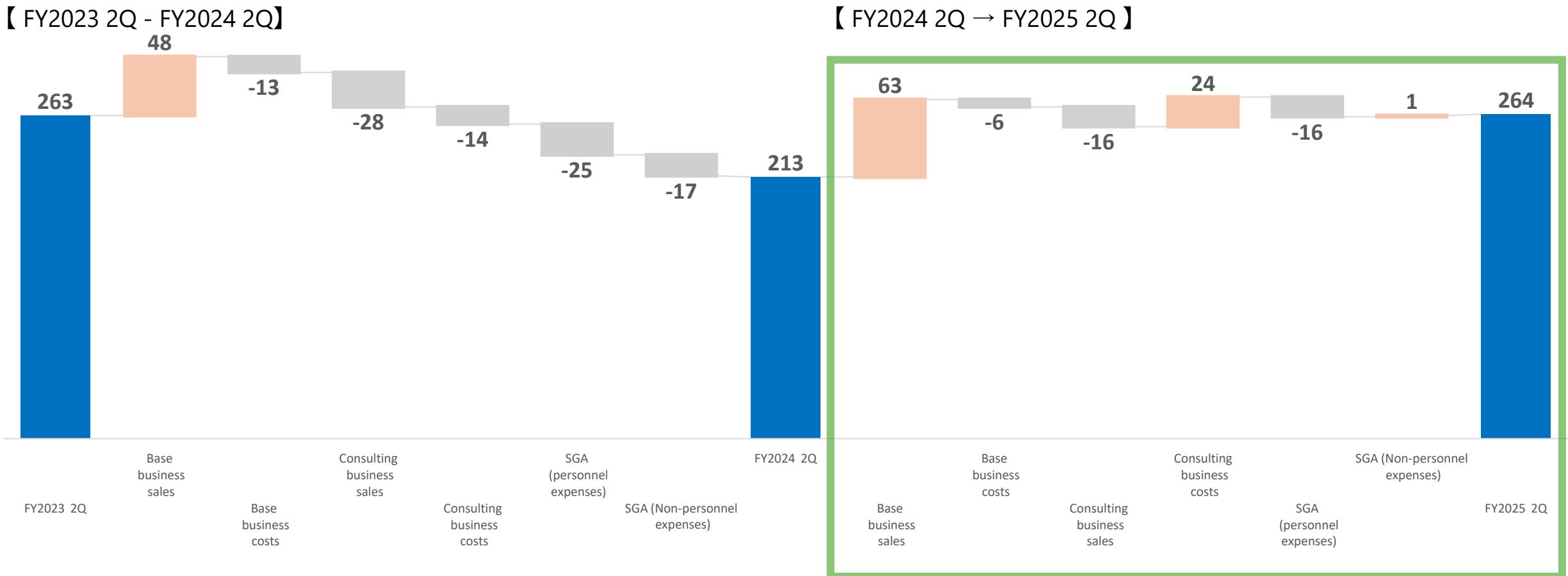
As a result, overall revenue was 47 million yen higher than the same period last year.

Operating profit increased by 24.1% to +51 million yen, partly due from reduced outsourcing expenses..

	FY2024 2Q	FY2025 2Q	Change	% Change
Sales	812	859	47	5.8%
Base business	343	407	63	18.6%
Consulting business	468	452	-16	-3.5%
Gross profit	525	591	65	12.5%
Operating income	213	264	51	24.1%
Ordinary income	213	265	51	24.1%
Net income	148	184	36	24.6%

Operating Income year-on-year comparison

Less subcontracting expenses resulted in decrease in cost of sales in the consulting business.



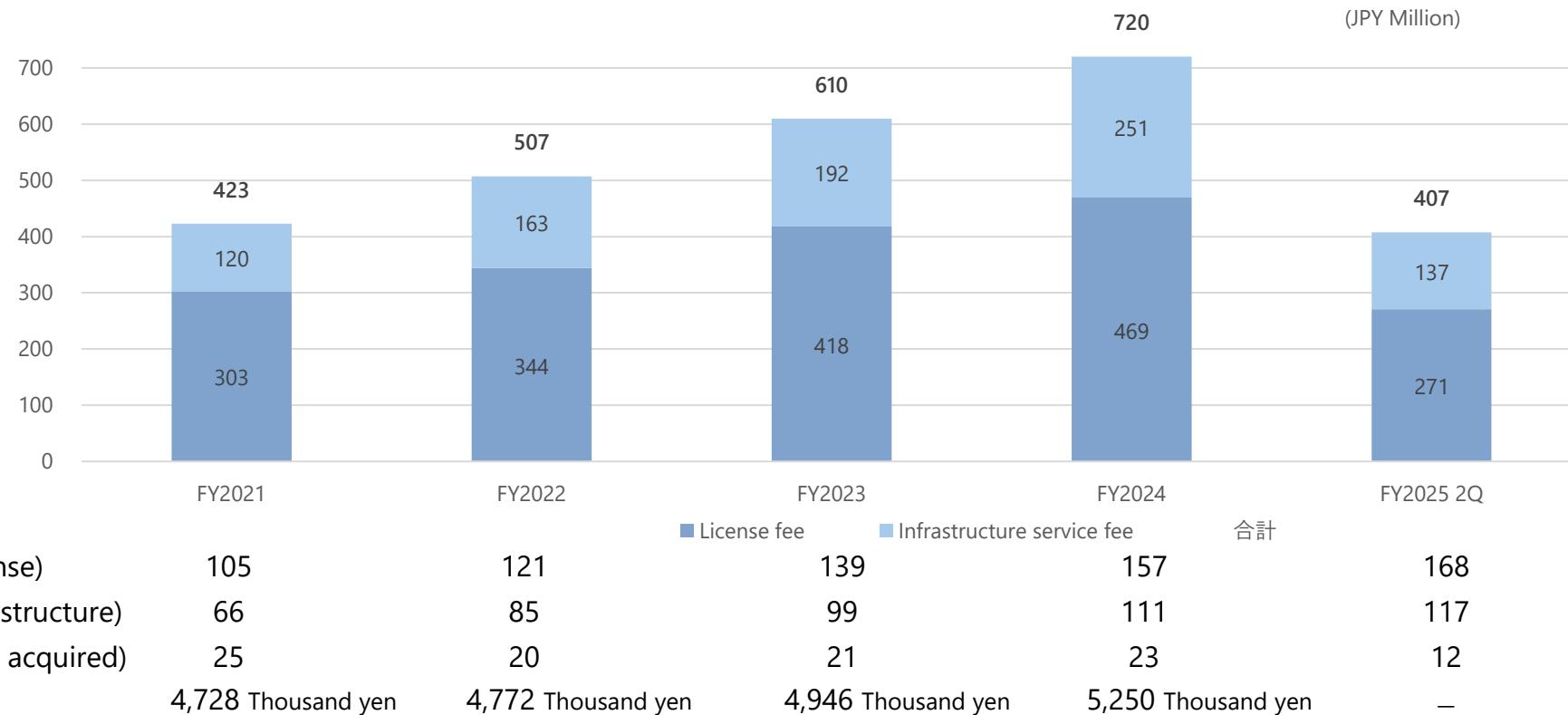
Revenue/Profit History

Base business revenue and maintenance revenue in consulting are steadily growing.
Operating margin keeps performing above 30%.



Sales trends by service (Base Business)

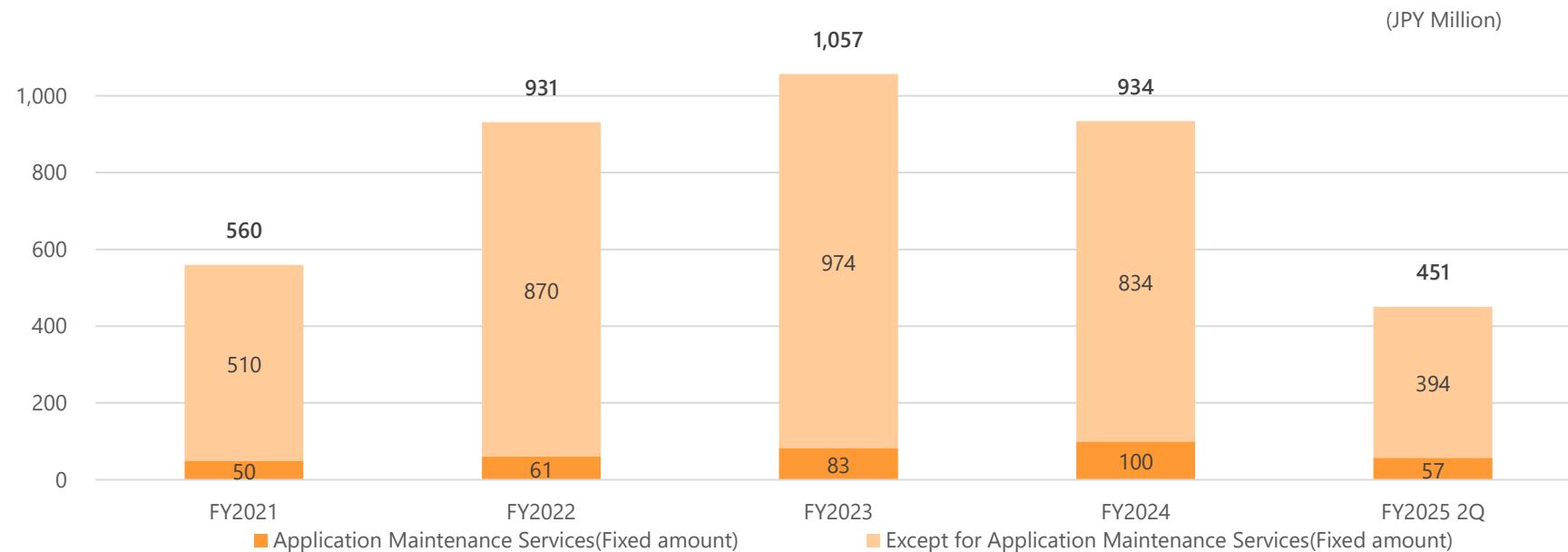
Over the past 5 years, the number of new clients acquired runs about 20 clients per year (FY2024: 23 clients).
For FY2025 2Q, we received 12 new client orders.
Full year license is charged at the beginning of the financial year and non-refundable for the year.



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

Sales trends by service (Consulting business)

Application maintenance contracts, which are annual fixed-fee support contracts, are growing. Consulting revenue for FY2025 2Q decreased by ¥16 million compared to FY2024 2Q without large-sized projects.



Number of Clients	72	87	95	114	97
(Number of contracts of Application Maintenance)	(23)	(39)	(46)	(56)	(67)
Number of Consultants	34	41	46	46	47

Balance Sheet

	FY2024	FY2025 Q2	(JPY Million) Increase/ Decrease amount
Current assets	1,131	1,756	624
Cash and deposits	873	1,521	648
Non-current assets	98	75	-22
Total Assets	1,229	1,832	602
Current liabilities	262	700	438
Non-current liabilities	-	-	-
Net assets	966	1,131	164
Total liabilities and net assets	1,229	1,832	602
Equity ratio	78.6%	61.7%	-16.9%

- 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 61.7%, but is expected to rise toward the end of FY2025 as contract liabilities decline.

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2. FY2025-2Q Financial Summary
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Appendix

FY2025 Full-Year Earnings Forecasts

FY2025 earnings forecast stays unchanged.

(JPY Million)

	FY2024 Results	FY2025 2Q Results	FY2025 Forecast	YOY		Progress (vs FY2025)
				Increase/ Decrease	Change(%)	
Sales	1,654	859	2,000	345	20.9%	43.0%
Base business	720	407	800	79	11.1%	50.9%
Consulting business	934	452	1,200	265	28.4%	37.7%
Ordinary income	499	265	580	80	16.2%	45.7%
Ordinary income margin	30.2%	30.9%	29.0%			
Net income	376	184	402	25	6.8%	45.8%

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Growth Strategies : Progress report

Expansion of client base

- Obtained 12 new clients in FY2025 2Q.
- 16 VARs (increased by 1 from 15 FY2024 end)
- Promote small start plan
- Extensive follow-up meeting with existing clients

Enhanced product functionality

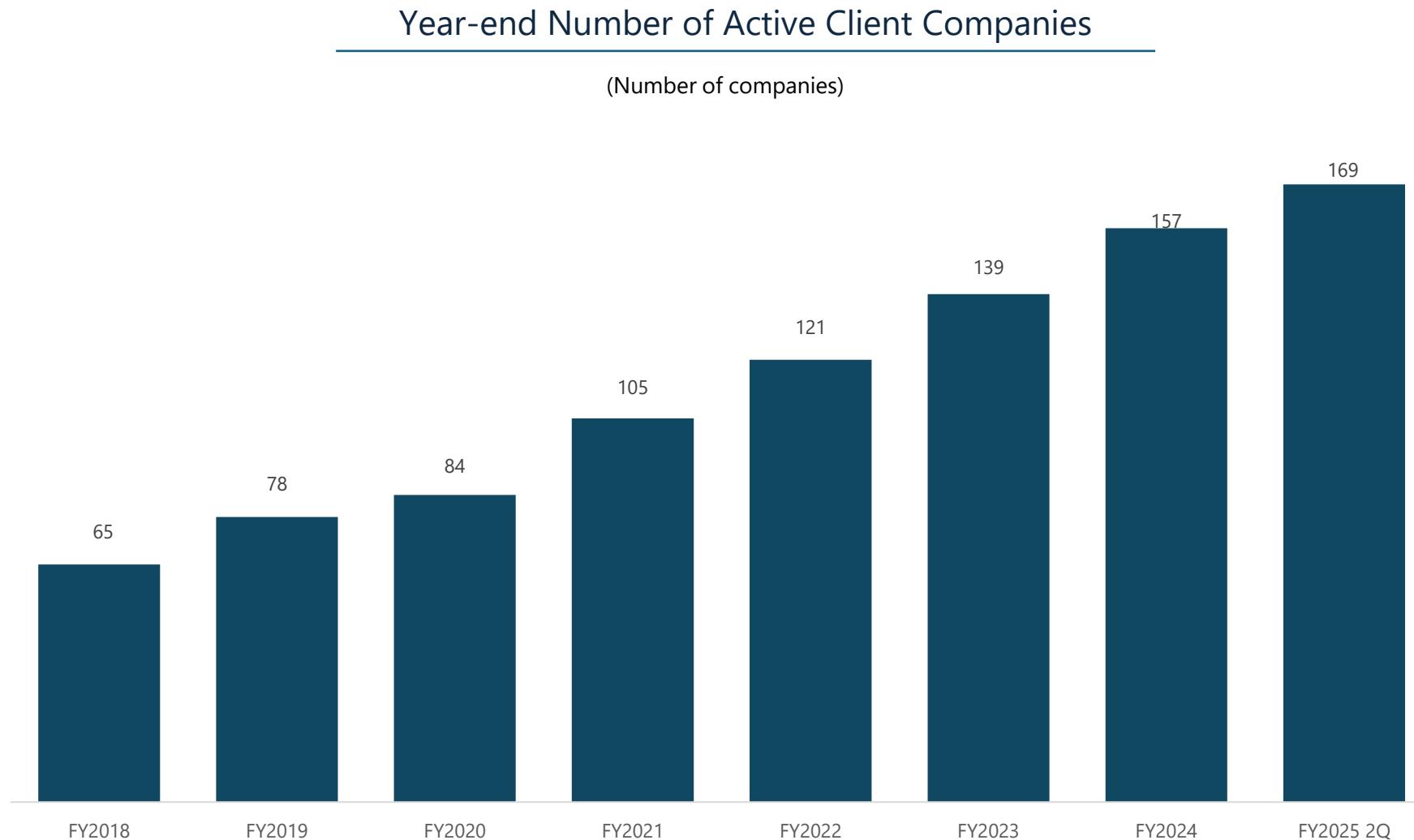
- Released new Sactona version 8.4 with reinforced function of business intelligence
- Generative AI based Q&A in operation.
- Developing predicting and alert function using AI/ML technology.

Increase talents

- 81 employees as of September 30 (from 80 FY2024end)
- Consultants : 47(from 46 FY2024end)
- Consultant managers 14 (from 13 FY2024end)

Overseas expansion

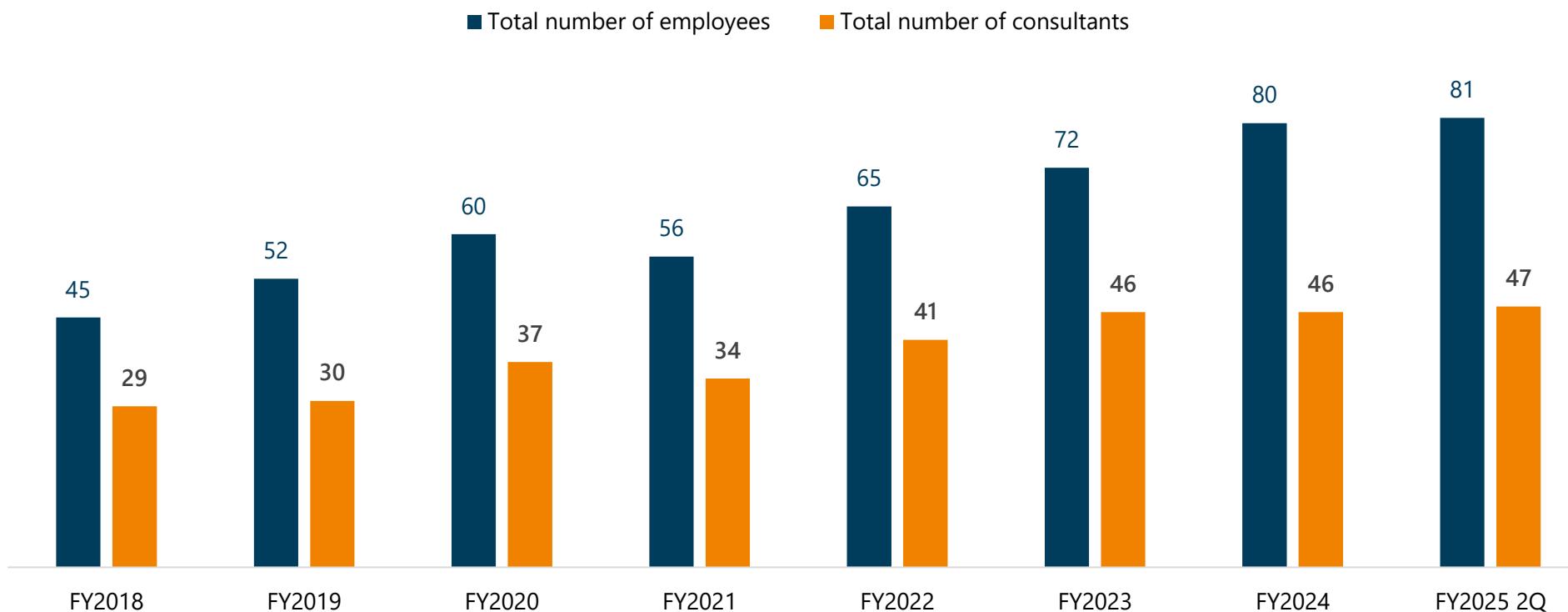
- Getting necessary infrastructure ready
- Contacting potential VARs



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 around 60% of all employees

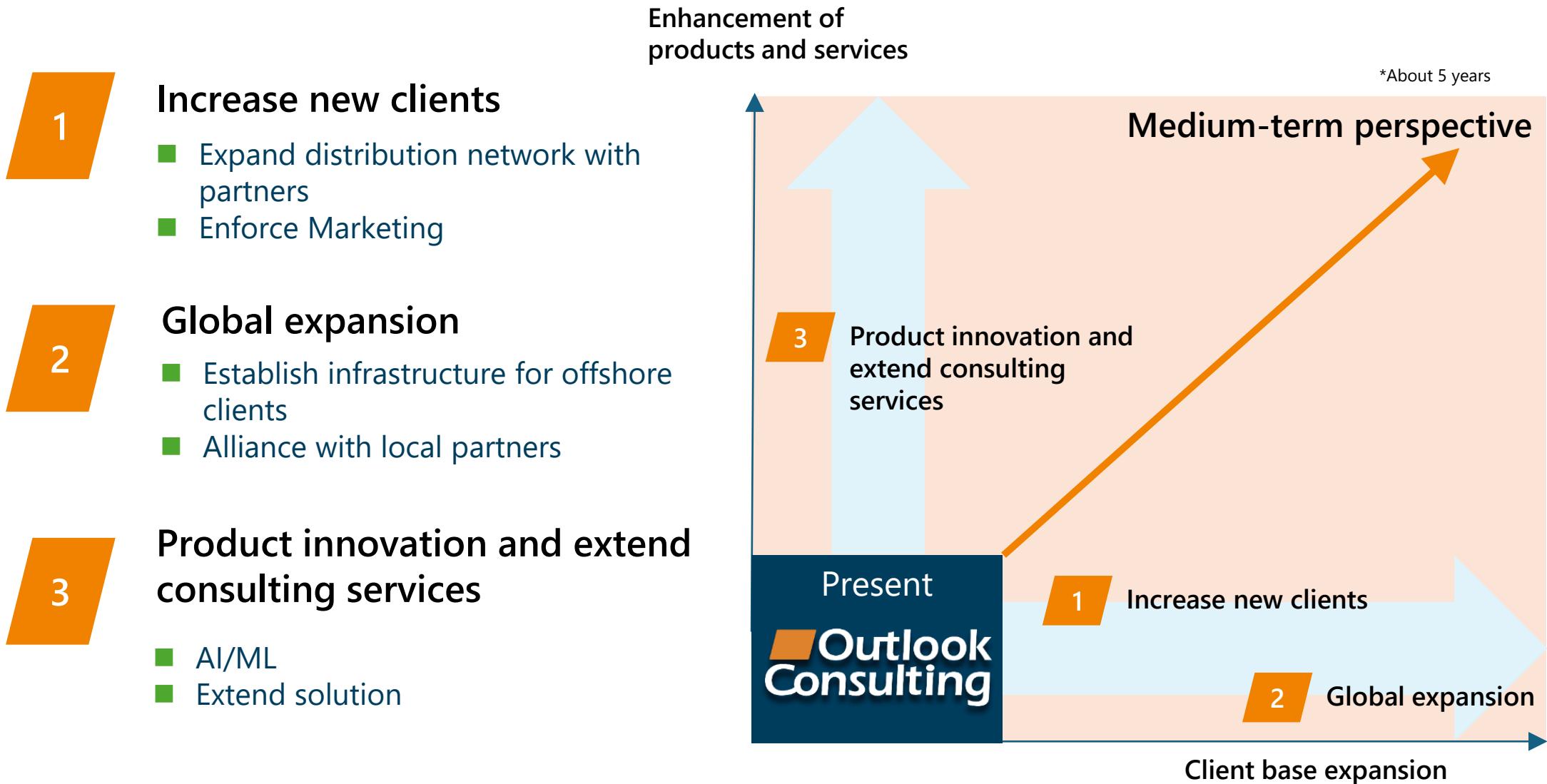
Ratio of Consultants



1. Company Overview (Business Model)
2. FY2025-2Q Financial Summary
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Appendix

Medium-term Perspective (Growth Strategy)



1. Company Overview (Business Model)
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Outline of the TOB

At the Board of Directors meeting held on November 12, 2025, we resolved to express our approval of the tender offer for our shares by Money Forward Cloud Management Consulting Co., Ltd. and to recommend that our shareholders participate in this tender offer.

Tender Offeror	Money Forward Cloud Corporate Performance Management Consulting Co., Ltd. (Wholly owned subsidiary of Money Forward, Inc.)
Tender Offeror Overview	Tender Offer for Our Shares for the Purpose of Delisting Our Shares
Offer Price	1,800 yen per share
Number of shares to be purchased	All shares of the Company, excluding shares owned by the Tender Offeror, share buyback held by our company, and shares not tendered in this tender offer.
Tender Offer Period	From : November 13, 2025 To : December 25, 2025

Resolutions of the Company's Board of Directors Regarding the Tender Offer

- Declaration of support : The Board of Directors resolved to express an opinion to support the tender offer and recommend that the shareholders tender their shares in the Tender Offer.
- Subject to the completion of this tender offer, the projected year-end dividend for the fiscal year ending March 2026 will not be taken place.

Shareholder Returns (Dividend Forecast)

The Board of Directors has resolved to revise the dividend forecast for the fiscal year ending March 2026 and not to pay a year-end dividend subject to completion of the TOB.

	Dividends per share (Yen)		
	FY2025 2Q	FY2025end	Total
Last Forecast (Announced on May 13, 2025)	17	17	34
Revised Forecast	17	0	17
Current Period Results	17	—	—
Previous Period Results (FY2024)	0	0	0

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Appendix

Financial Highlights

Fiscal year	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 2Q
period	2021/3	2022/3	2023/3	2024/3	2025/3	2025/9
Sales (thousand yen)	954,403	984,563	1,440,025	1,667,850	1,654,860	859,431
Ordinary income (thousand yen)	250,802	304,969	464,357	542,985	499,198	265,380
Net income (thousand yen)	195,623	199,926	319,813	452,863	376,910	184,830
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	1,131,294
Total assets (thousand yen)	2,720,568	1,191,096	920,146	1,382,198	1,229,559	1,832,170
Equity ratio (%)	63.2	13.5	52.2	73.5	78.6	61.7
ROE (%)	13.2	21.3	99.8	60.5	38.0	17.6
Net cash provided by operating activities (thousand yen)	–	153,447	432,234	409,865	320,384	670,547
Net cash provided by investing activities (thousand yen)	–	-33,955	-14,807	214,405	-24,752	-1,808
Net cash provided by financing activities (thousand yen)	–	203,000	-795,000	59,614	-426,228	-20,570
Cash & Cash Equivalent (thousand yen)	–	698,022	320,449	1,004,334	873,737	1,521,906
Number of Employees (persons)	60	56	65	72	80	81

- 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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