



# FY2025 3rd Quarter Financial Results

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OutlookConsulting Co., Ltd.

February 12, 2026

- 1. Company Overview (Business Model)**
  2. FY2025-3Q Financial Summary
  3. Main Business Environment
  4. 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 December 31, 2025)
Total Number of issued Shares	3,579,812 (As of December 31, 2025)
Number of employees	82 (As of December 31, 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.

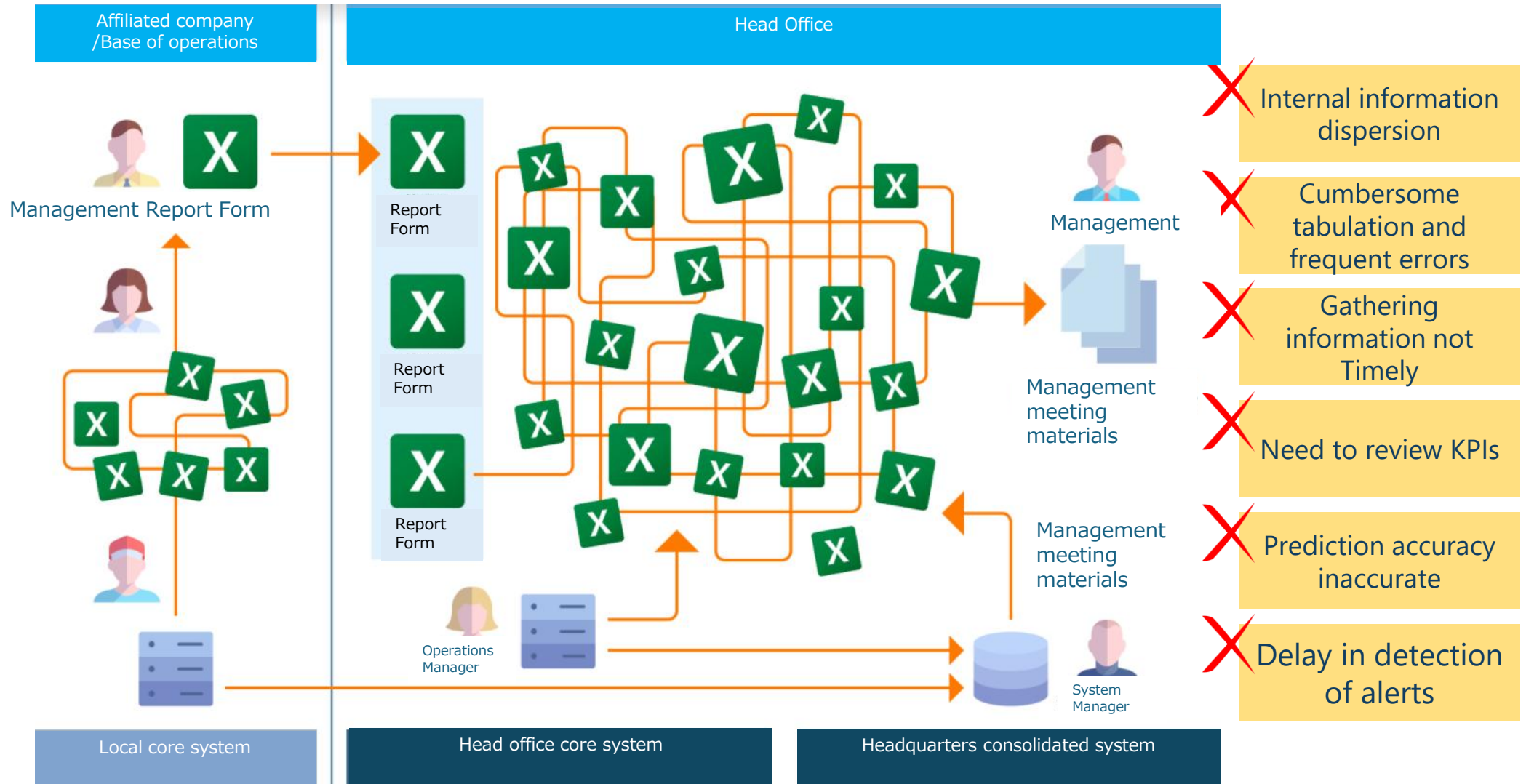
Necessary information for decision-making is different from this.

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

The output data looks suspicious.

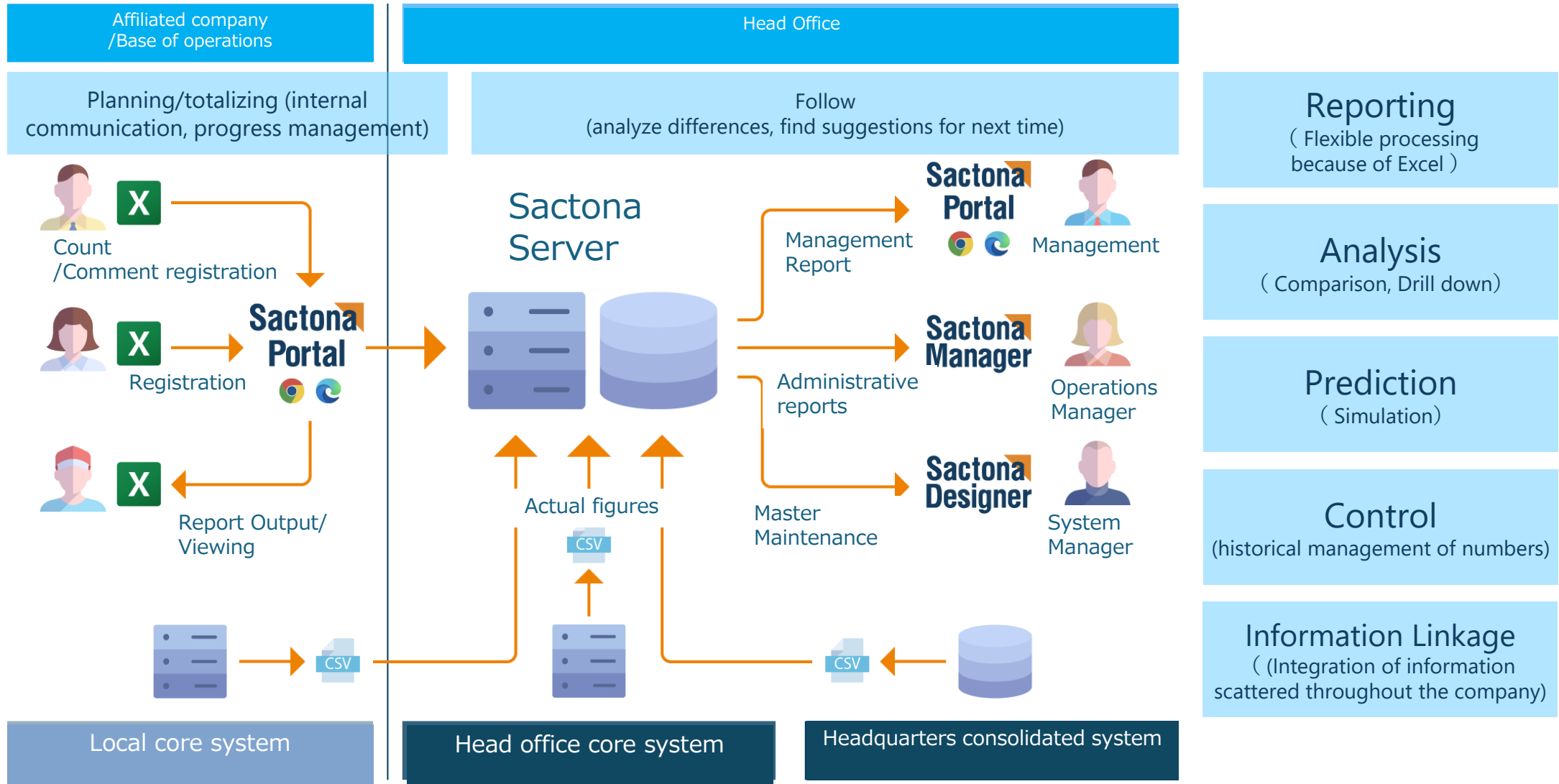
# Business Management System

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



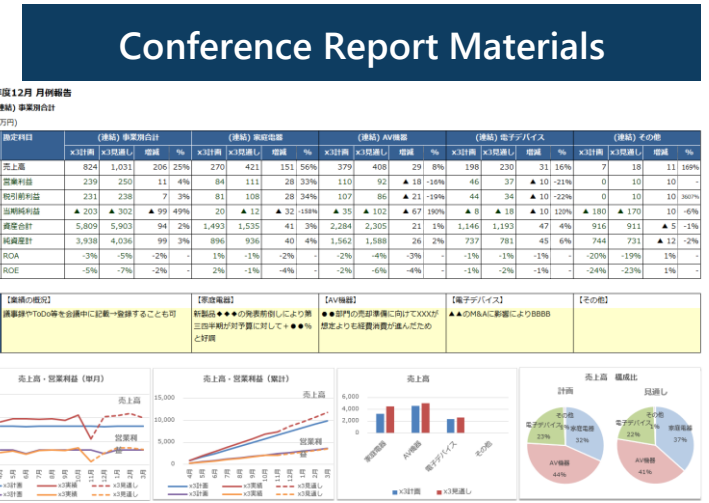
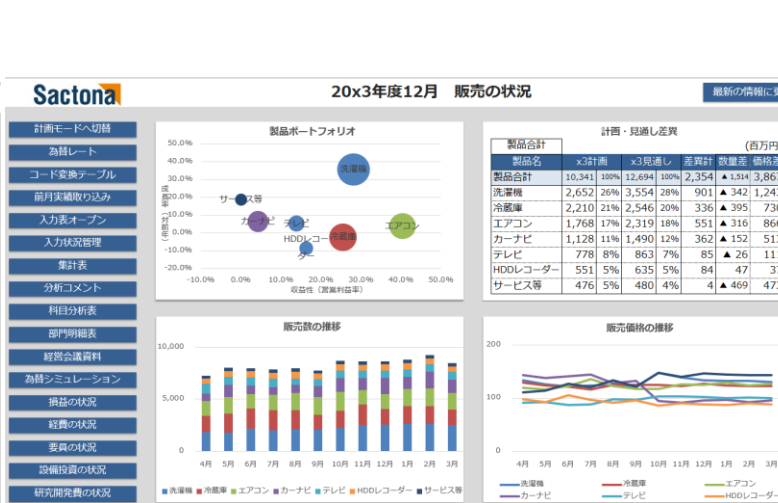
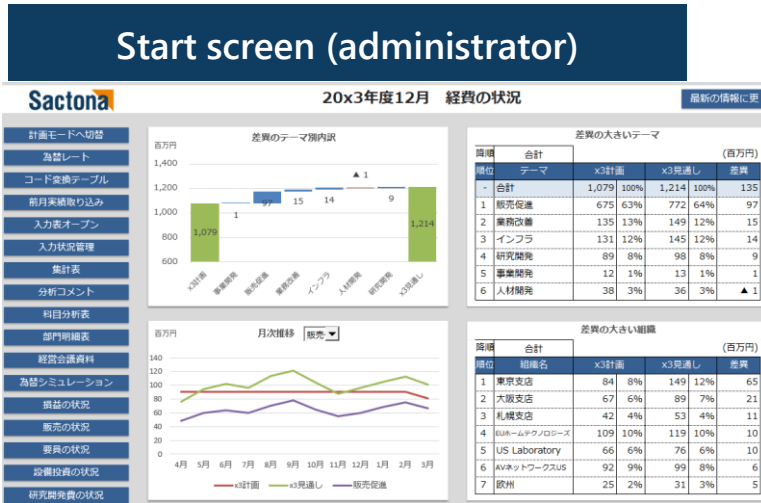
# Sactona overview

- 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").



## PL by organization on dashboard



## Drill down to voucher details

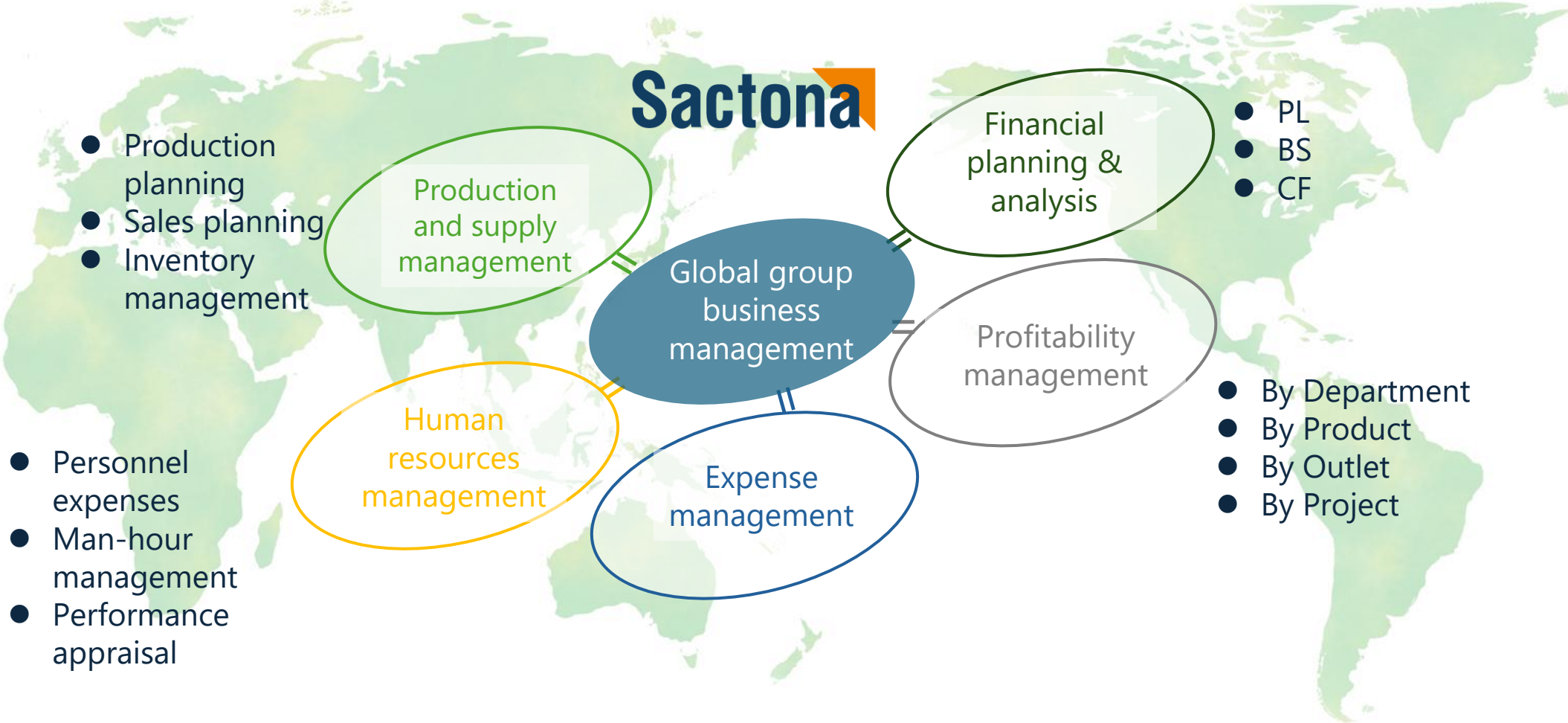
**仕訳明細 E1151 東京支店 20XX年度**

(単位: 円)

計上月	仕訳番号	行番号	部門コード	部門名称	科目コード	科目名称	通貨	借方金額	貸方金額	摘要	得意先コード	得意先名称	支払先コード	支払先名称	案件番号	案件名称	登録ユーザー	登録日時
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201804	12016003	5	E1153	札幌支店	A0110000	総売上高	JPY	0	50,000,000	売上計上	C10003	GHI株式会社					demoadmin	2018/4/9 9:00
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201804	12016005	9	E1162	欧州	A0110000	総売上高	EUR	0	30,000,000	売上計上	C10005	QRST株式会社					demoadmin	2018/4/9 9:00
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# 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.

## Sales Composition

### Base Business

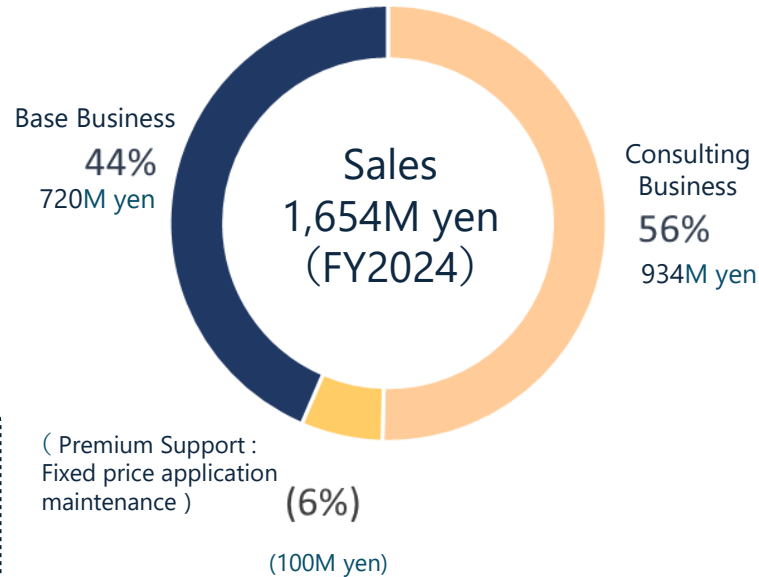
#### <Product License >

- ✓ 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 >

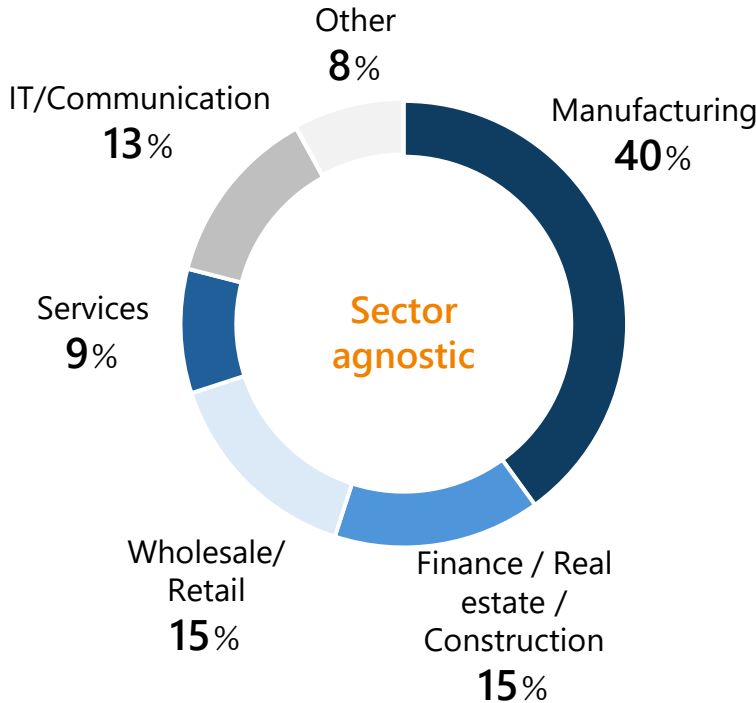
- ✓ Extensional application development for additional function and scope of users

- 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.

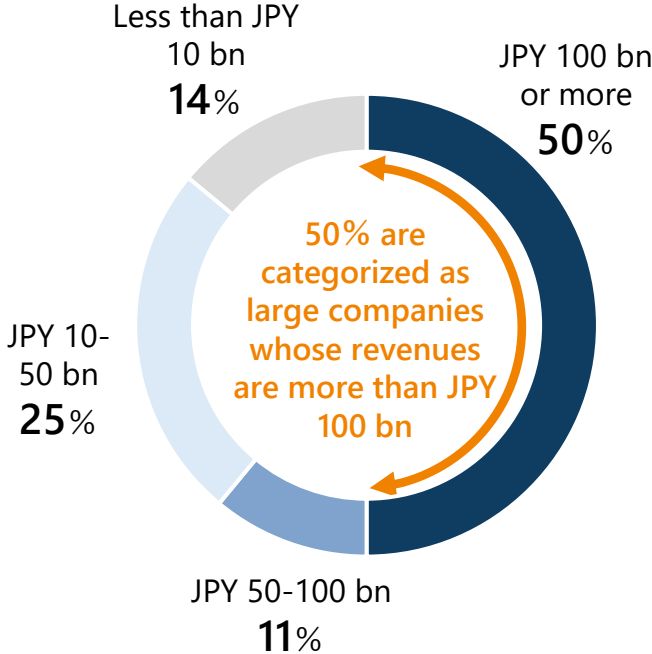
# Client Companies Profile

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

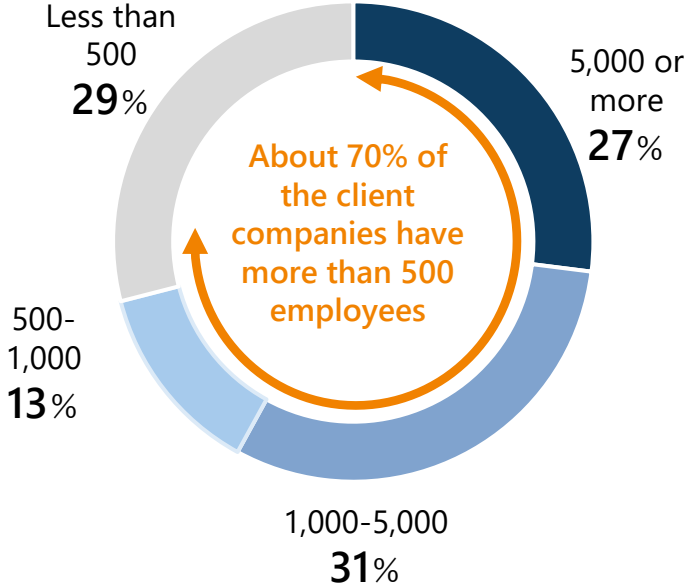


by Clients Revenue Size



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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# FY2025-3Q Financial Highlights

## Sales

**1,286**million yen

YoY +57million yen (+4.7%)

## Operating income

**395**million yen

Operating margin 30.7%

YoY +62million yen (+18.7%)

## Ordinary income

**377**million yen

Ordinary income margin 29.2%

YoY +42million yen (+12.8%)

## Sales from Base Business

**622**million yen

YoY +93million yen (+17.8%)  
(Sales composition 48.4%)

## Sales from Consulting Business

**664**million yen

YoY -35million yen (-5.1%)  
(Sales composition 51.6%)

# Income Statement

Third-quarter consulting business revenue totaled 664 million yen, down by 35 million yen year-on-year, without large sized projects.

Base business revenue increased by 93 million yen year-on-year, driven by new orders and additional licenses from existing customers.

As a result, overall revenue was 57 million yen higher than the same period last year.

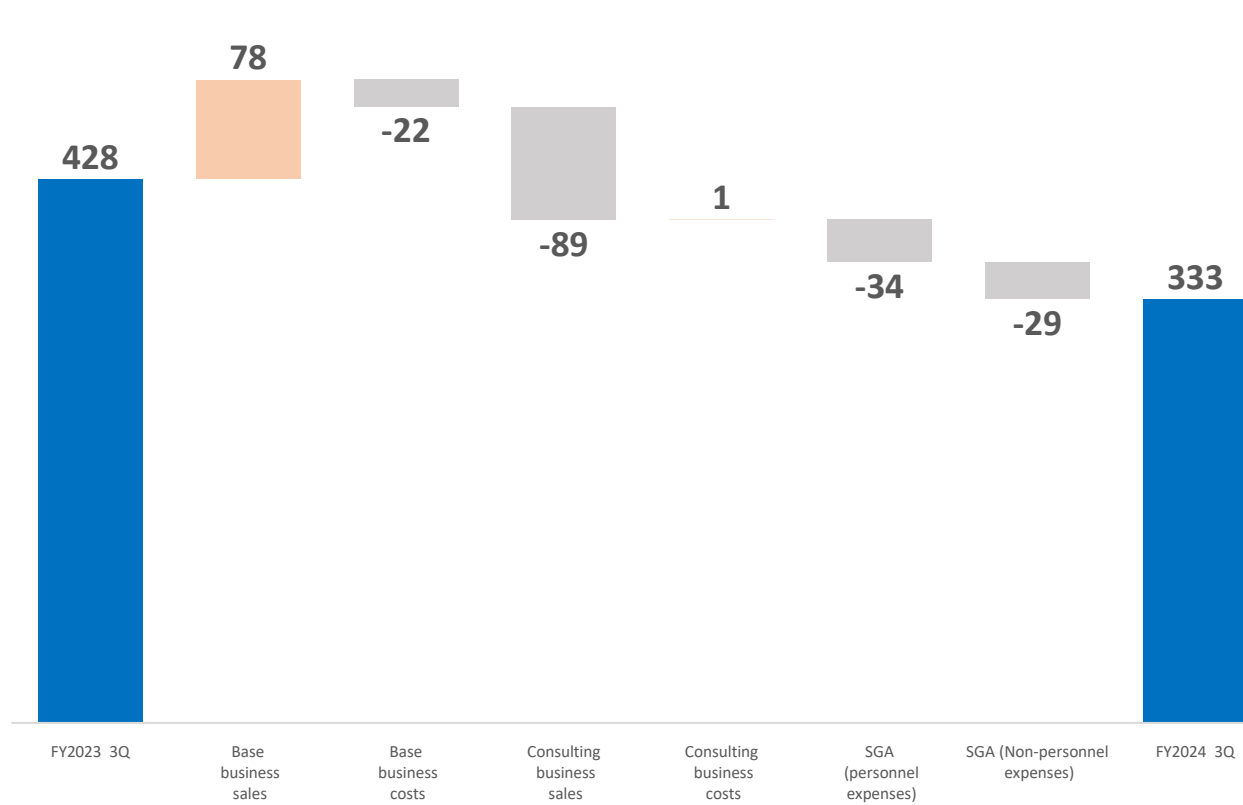
Operating profit increased by 18.7% to +62 million yen, partly due from reduced outsourcing expenses..

	FY2024 3Q	FY2025 3Q	Change	% Change
<b>Sales</b>	1,228	1,286	57	4.7%
<b>Base business</b>	528	622	93	17.8%
<b>Consulting business</b>	700	664	-35	-5.1%
<b>Gross profit</b>	809	878	69	8.5%
<b>Operating income</b>	333	395	62	18.7%
<b>Ordinary income</b>	334	377	42	12.8%
<b>Net income</b>	231	239	7	3.2%

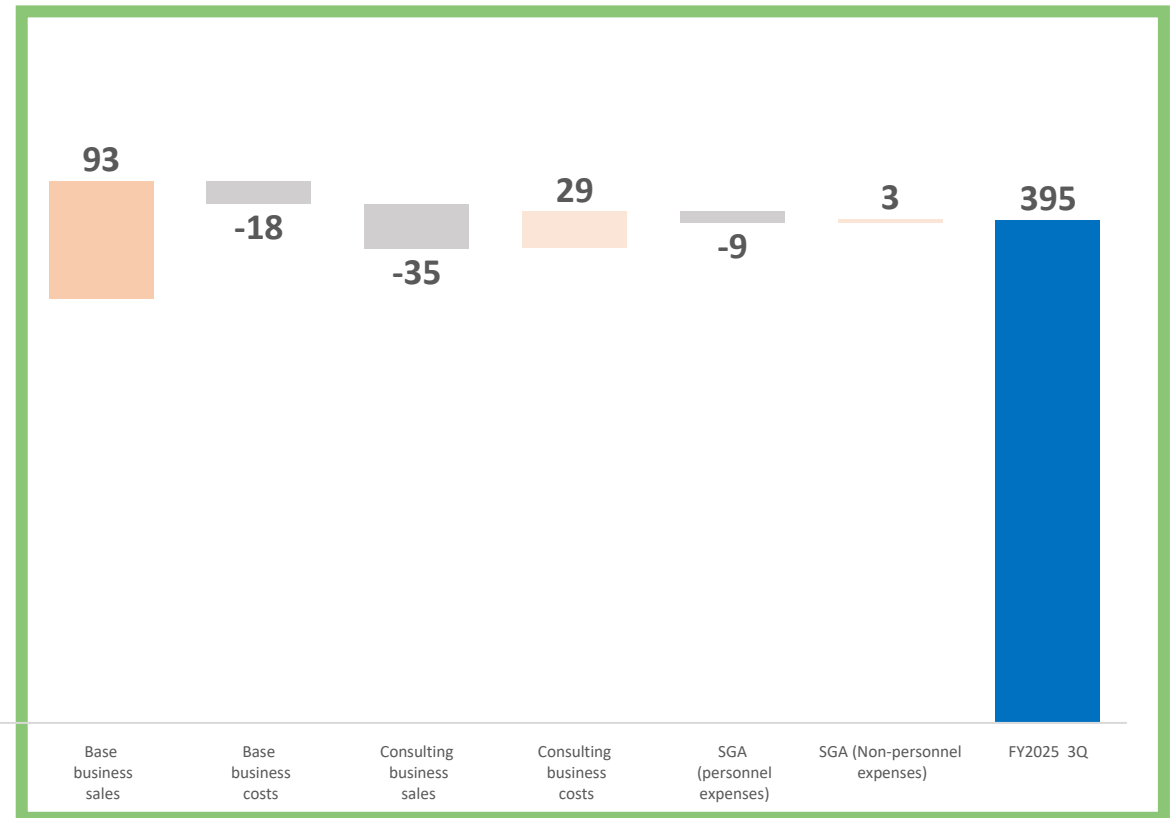
# Operating Income year-on-year comparison

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

【 FY2023 3Q - FY2024 3Q 】

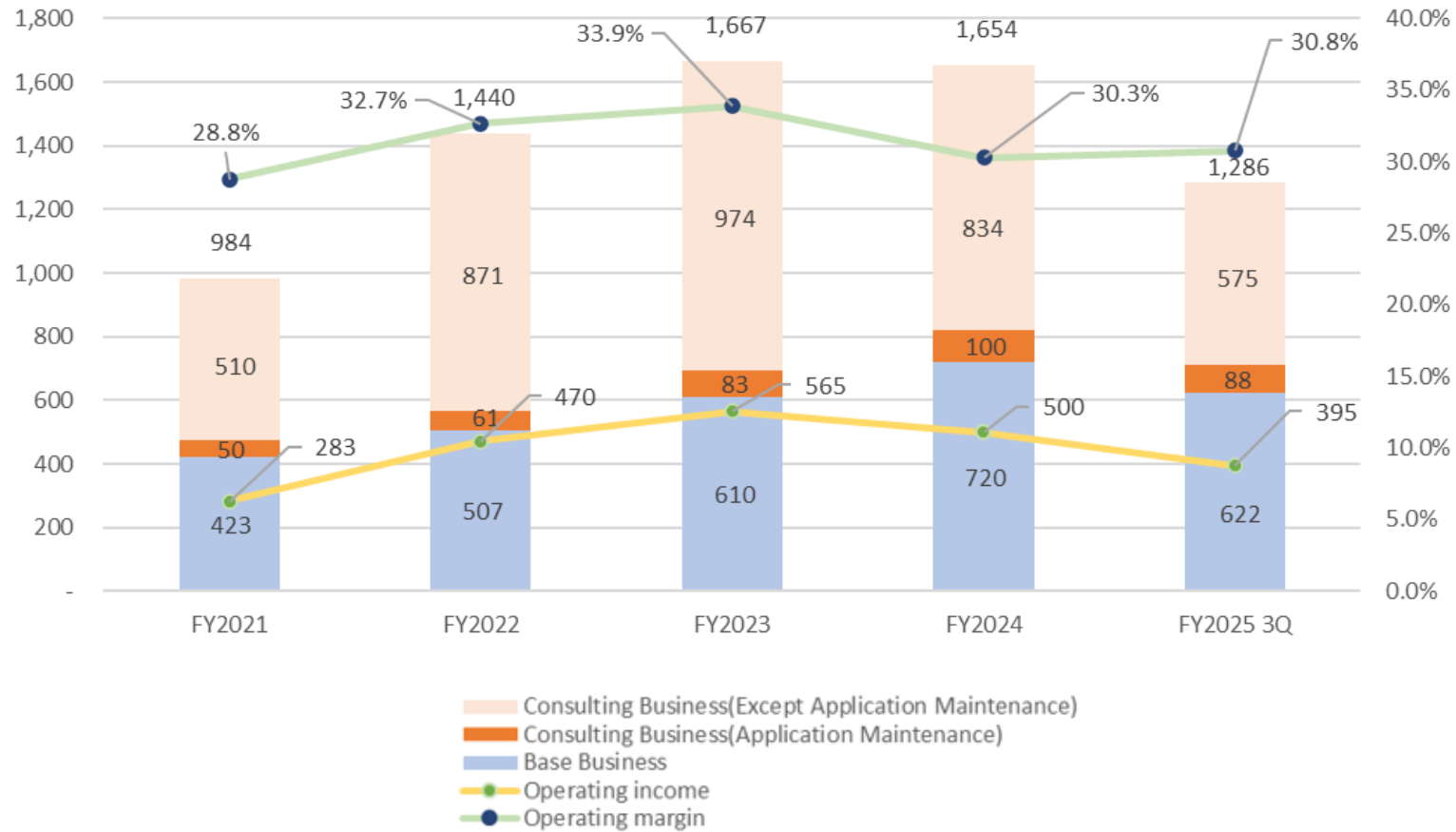


【 FY2024 3Q → FY2025 3Q 】



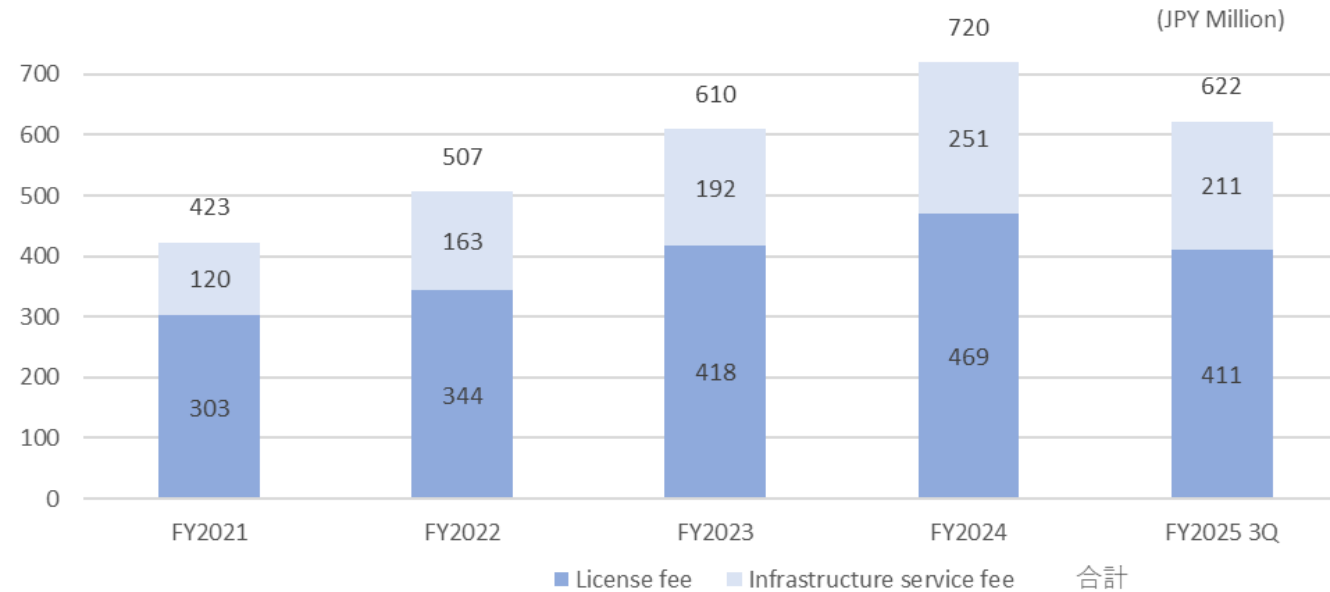
# Revenue/Profit History

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 3Q, we received 16 new client orders. Full year license is charged at the beginning of the financial year and non-refundable for the year.

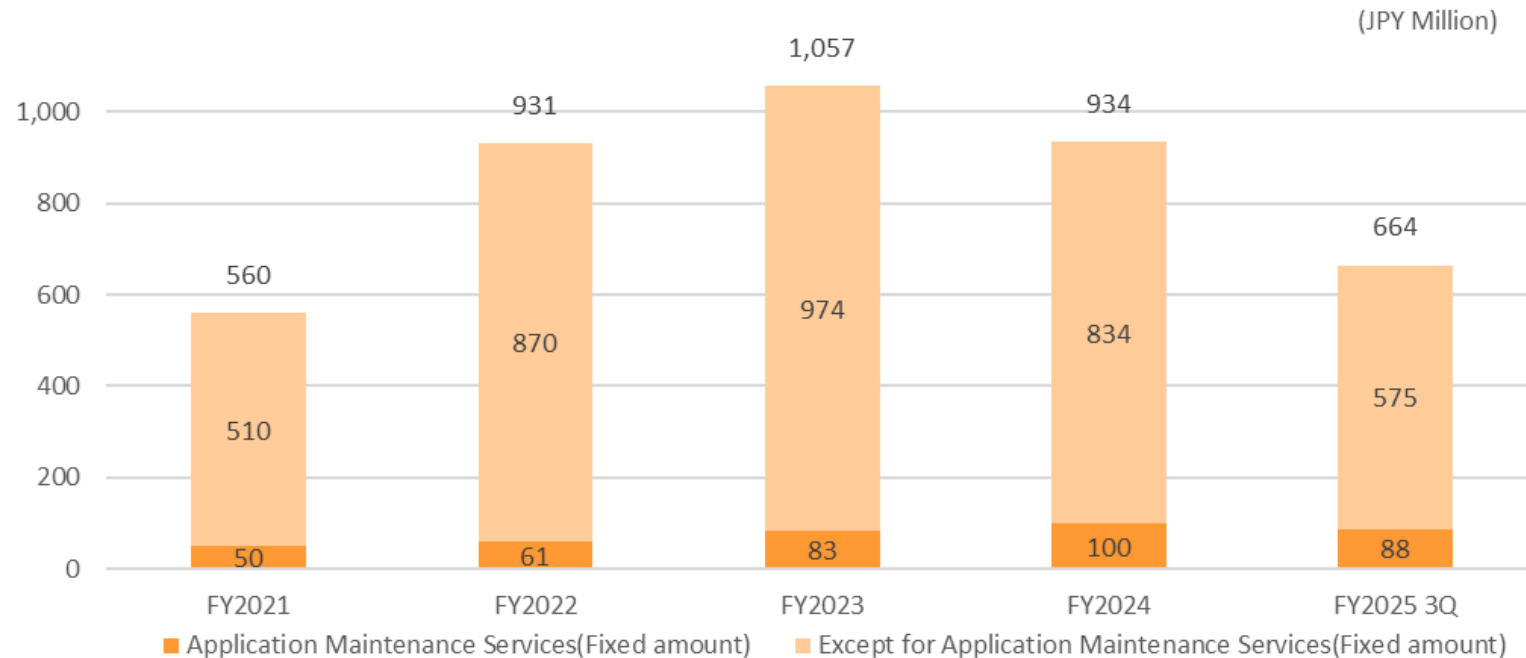


Number of Clients(License)	105	121	139	157	173
Number of Clients(Infrastructure)	66	85	99	111	120
Number of Clients(New acquired)	25	20	21	23	16
1 Sales per client *	4,728 Thousand yen	4,772 Thousand yen	4,946 Thousand yen	5,250 Thousand yen	—

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

## Sales trends by service (Consulting business)

Application maintenance contracts, which are annual fixed-fee support contracts, are growing. Consulting revenue for FY2025 3Q decreased by ¥16 million compared to FY2024 2Q without large-sized projects.



Number of Clients	72	87	95	114	107
(Number of contracts of Application Maintenance)	(23)	(39)	(46)	(56)	(67)
Number of Consultants	34	41	46	46	47

# Balance Sheet

(JPY Million)

	FY2024	FY2025 Q3	Increase/ Decrease amount
<b>Current assets</b>	1,131	1,630	498
<b>Cash and deposits</b>	873	1,356	483
<b>Non-current assets</b>	98	90	-7
<b>Total Assets</b>	1,229	1,720	491
<b>Current liabilities</b>	262	579	316
<b>Non-current liabilities</b>	-	-	-
<b>Net assets</b>	966	1,141	175
<b>Total liabilities and net assets</b>	1,229	1,720	491
<b>Equity ratio</b>	78.6%	66.4%	-12.3%

- 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 66.4%, but is expected to rise toward the end of FY2025 as contract liabilities decline.

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## Expansion of client base

- Obtained 16 new clients in FY2025 3Q.
- 17 VARs (increased by 2 from 15 FY2024 end)
- Promote small start plan
- Extensive follow-up meeting with existing clients

## Increase talents

- 82 employees as of December 31 (from 80 FY2024end)
- Consultants : 47(from 46 FY2024end)
- Consultant managers 15 (from 13 FY2024end)

## Enhanced product functionality

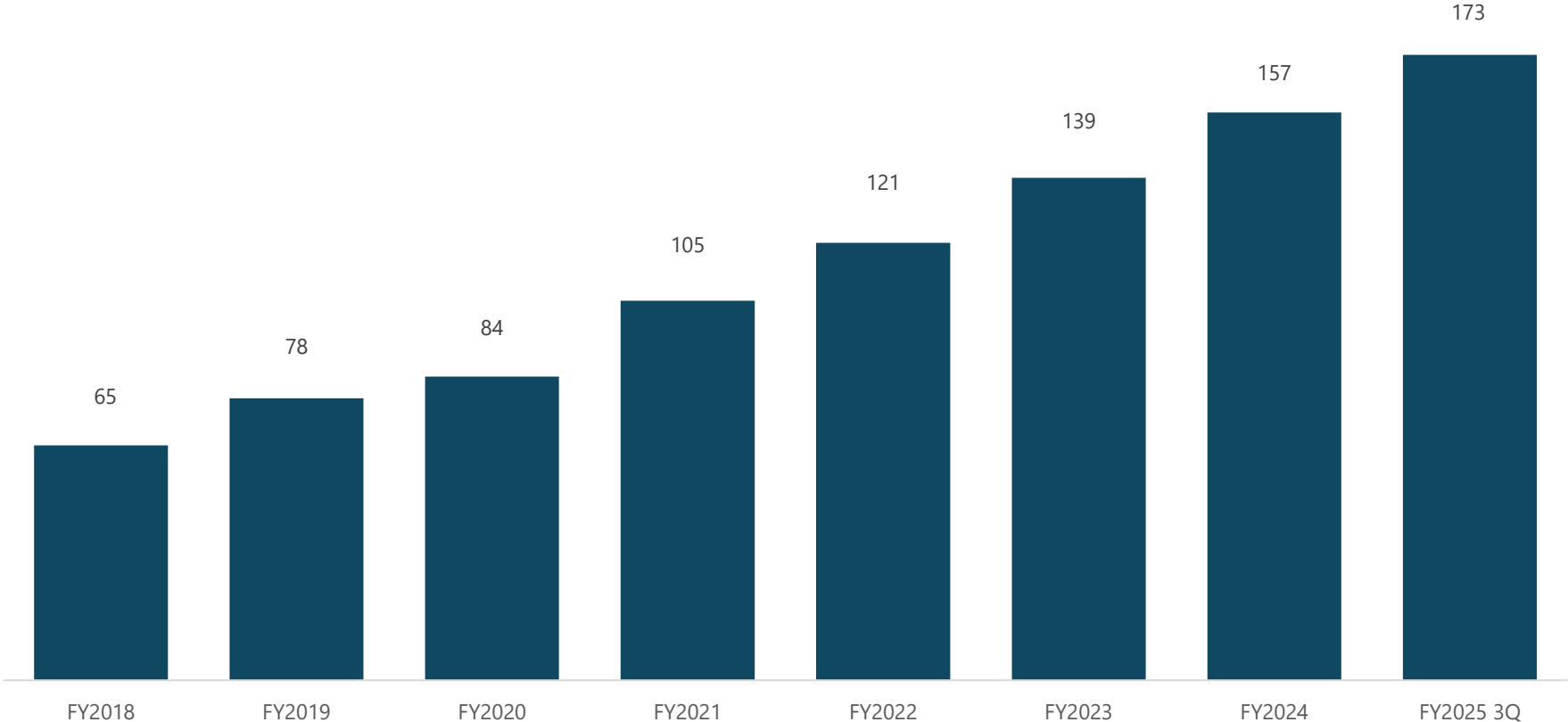
- Released new Sactona version 8.4 with reinforced function of business intelligence
- Generative AI based Q&A in operation.
- Developing predicting and alert function using AI/ML technology.

## Overseas expansion

- Getting necessary infrastructure ready

## Year-end Number of Active Client Companies

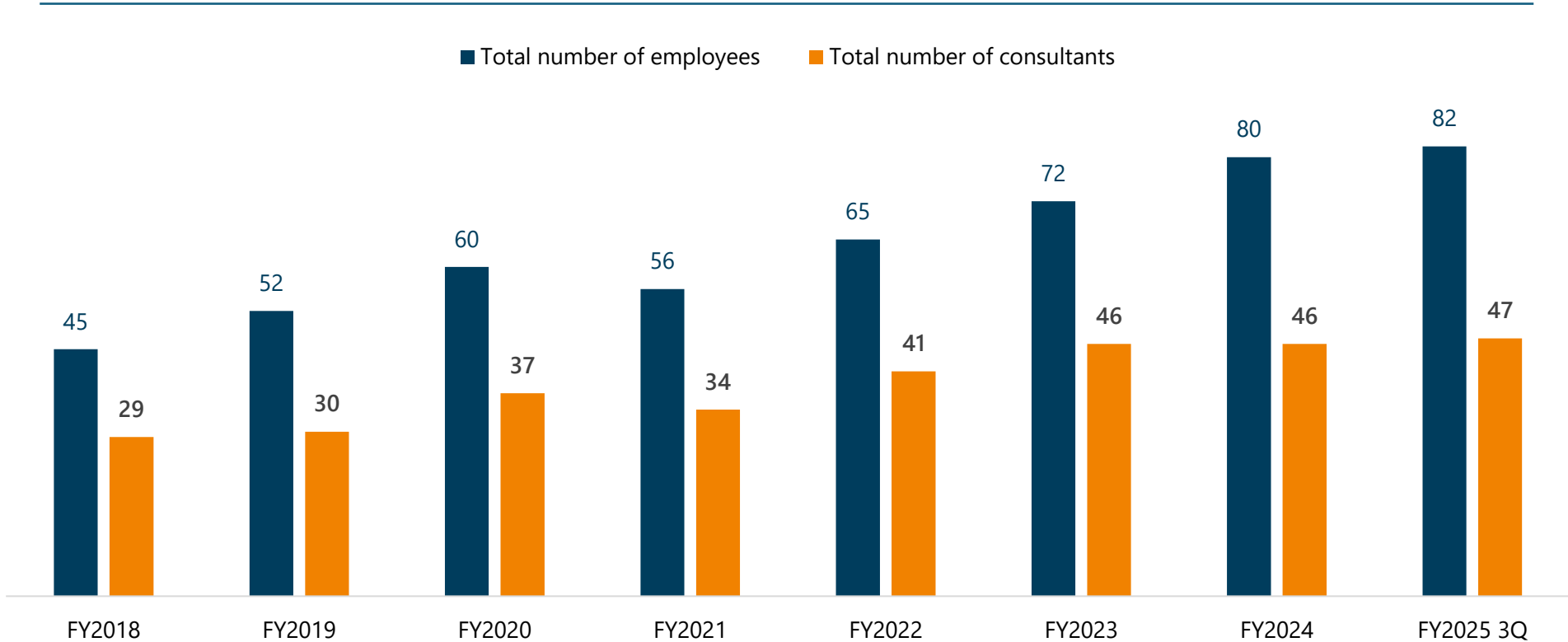
(Number of companies)



# Sactona Enhancement: Consulting Capability

- Our consultants are with expertise in accounting and finance
- The number of consultants accounting for around 60% of all employees

## Ratio of Consultants



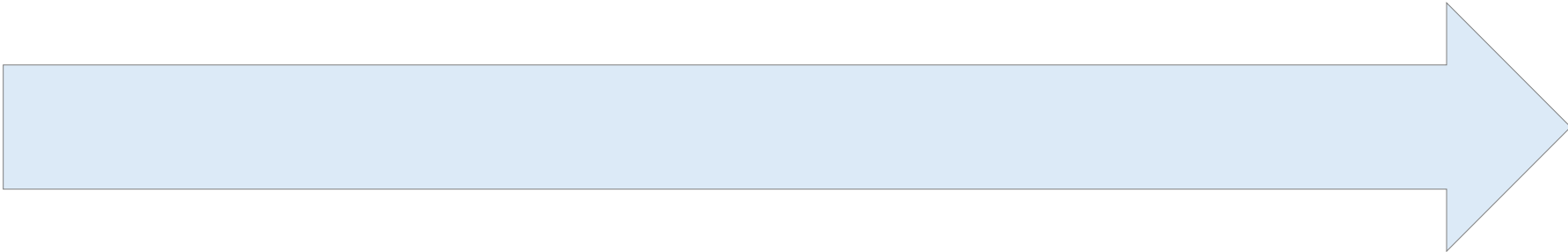
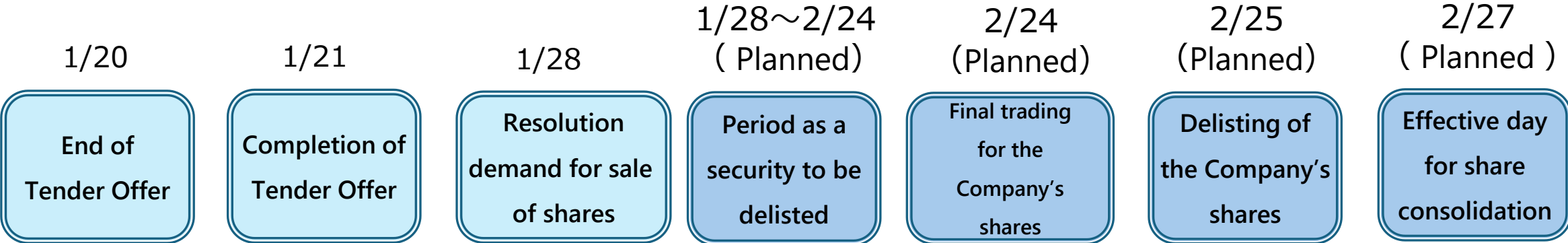
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# Commencement of TOB for Shares of Our Company

According to the results of the tender offer for our company shares announced by Money Forward Consulting Co., Ltd. on November 12, 2025, Money Forward Consulting Co., Ltd. holds 93.95% of our company shares, and this tender offer has been successful.

## « Schedule »



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# Financial Highlights

Fiscal year		FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 3Q
period		2021/3	2022/3	2023/3	2024/3	2025/3	2025/12
Sales	(thousand yen)	954,403	984,563	1,440,025	1,667,850	1,654,860	1,286,860
Ordinary income	(thousand yen)	250,802	304,969	464,357	542,985	499,198	377,046
Net income	(thousand yen)	195,623	199,926	319,813	452,863	376,910	239,269
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	1,141,906
Total assets	(thousand yen)	2,720,568	1,191,096	920,146	1,382,198	1,229,559	1,720,974
Equity ratio	(%)	63.2	13.5	52.2	73.5	78.6	66.4
ROE	(%)	13.2	21.3	99.8	60.5	38.0	22.7
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	1,356,919
Number of Employees	(persons)	60	56	65	72	80	82

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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.
- 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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