



Business Brain Showa-Ota Inc.

[TSE Prime Market Securities Code: 9658]

Business Brain Showa-Ota Inc.

3Q Financial Results Briefing for the Fiscal Year Ending March 2026

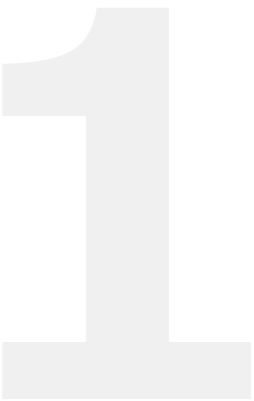
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— Company Introduction



BBS's Role

A "Back Office Comprehensive Supporter" aiming to solve companies' back office challenges



? WHY - Purpose

In order for companies to achieve sustainable growth, it is essential for them to focus limited resources on their "core business." BBS exists to create an environment in which companies can focus on their inherent value creation.

! HOW - Solution Approach

By providing the three core solutions of Consulting, System Development, and BPO in an integrated manner, we optimize back office operations by working alongside customers from process design through implementation and operations.

Mechanisms for Solving Challenges

Through three mechanisms by back office specialists, we convert challenge resolution into a “results-driven” form.

Seamless provision of
our three core solutions



A group of specialists
with accounting knowledge
and experience



Creating results
through hands-on,
side-by-side support



Mechanism for Solving Challenges (1): Seamless Provision of Our Three Core Solutions

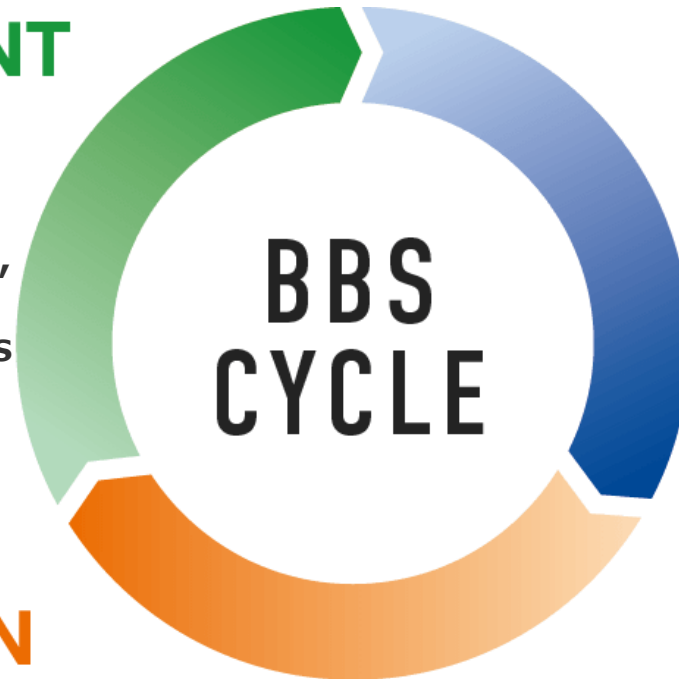
For a wide range of back office operations, we provide our three core solutions in an integrated manner so that we can collectively optimize them

MANAGEMENT SERVICE (BPO)

Operational
adoption/establishment,
expert-led BPO, and
monitoring of operations

SYSTEM INTEGRATION

Making solutions concrete



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

CONSULTING

Understanding customer challenges
and presenting solutions

Mechanism for Solving Challenges (2): A Group of Specialists with Accounting Knowledge and Experience

Centered around accounting knowledge and experience, provide integrated consulting that looks beyond accounting and takes management into consideration



Bringing together forward-looking management and accounting that understands the present.

- ✓ Founded by a certified public accountant specializing in accounting
- ✓ Providing “integrated consulting services” to solve companies’ back office challenges
- ✓ Many qualified professionals, including certified public accountants, are part of BBS

Number of qualified professionals

within BBS

(As of the end of March 2025)

Certified Public Accountants

38

Tax Accountants

7

Social Insurance and Labor Consultants

3

Fundamental Information Technology Engineer (FE)

252

Applied Information Technology Engineer (AP)

74

Mechanism for Solving Challenges (3): Creating Results through Hands-on, Side-by-Side Support

Through hands-on, side-by-side support that understands the realities of Japanese companies, we connect challenge resolution to results



- ✓ Japan-origin consulting, providing hands-on, side-by-side support tailored to Japanese society and companies

ACT-Horizon

Biz
ビジネスインテグラル

mcframe

ACT-iAP

STRAVIS™

BizForecast®

- ✓ Over 50 years of track record and a strong customer base
- ✓ Targeting mid-sized companies with around 500 billion yen in sales = differentiation from large companies

Let the combined strengths of our group solve your management needs

The BBS Group provides three core solutions



Consulting and System Development

BSC Co., Ltd.

Provides consulting, construction and operation of mission-critical business systems

Fresco Inc.

Provides engineering CAD/PDM system development

Global Security Experts, Inc.

Provides information security consulting and solutions

PLM Japan Inc.

Provides PLM (product lifecycle management) solutions for the manufacturing industry

BBS (Thailand) Co., Ltd.

Provides business improvement consulting services for local entities of Japanese companies in Southeast Asia

SES Co-Creation Business

Financial Brain Systems Inc.

Provides system development and IT solutions mainly for the securities and finance field

joyworks inc.

Provides system development, application development, web production, infrastructure construction, etc.

Twinkle Co., Ltd.

Provides services such as human support (human resources support for companies) and system support (helpdesk), call support (BPO call center)

BPO & Managed Services

BBS Managed Service Inc.

Provides managed services and IT software development

BBS Outsourcing KUMAMOTO Inc.

Provides High Value BPO® by business reform and BPO specialists in a wide range of business fields

EP Consulting Services Corp.

Provides outsourcing services for the accounting, HR, and general affairs fields.

The Group includes specialized professional firms such as Tax Consulting Firm EOS, Social Insurance Consulting Firm EOS, and Administrative Scrivener Consulting Firm EOS

Technowarethink Inc.

Provides services such as human support (human resources support for companies) and system support (helpdesk), call support (BPO call center)

BUSINESS BRAIN SHOWA-OTA VIETNAM CO., LTD.

Provides BPO services by skilled local staff proficient in Japanese and English and consulting services including support for business reforms and system implementation for local entities of Japanese companies

Major Domestic and Global Networks Supporting Customers

We have established a stable support structure through locations and human resources deployed both in Japan and overseas

■ **Business locations** Tokyo, Osaka, Nagoya, Hamamatsu, Fukuoka, Sapporo, Niigata, Kumamoto, Kagoshima, Naha, Nago, Bangkok, Thailand; Ho Chi Minh City, Vietnam; Singapore

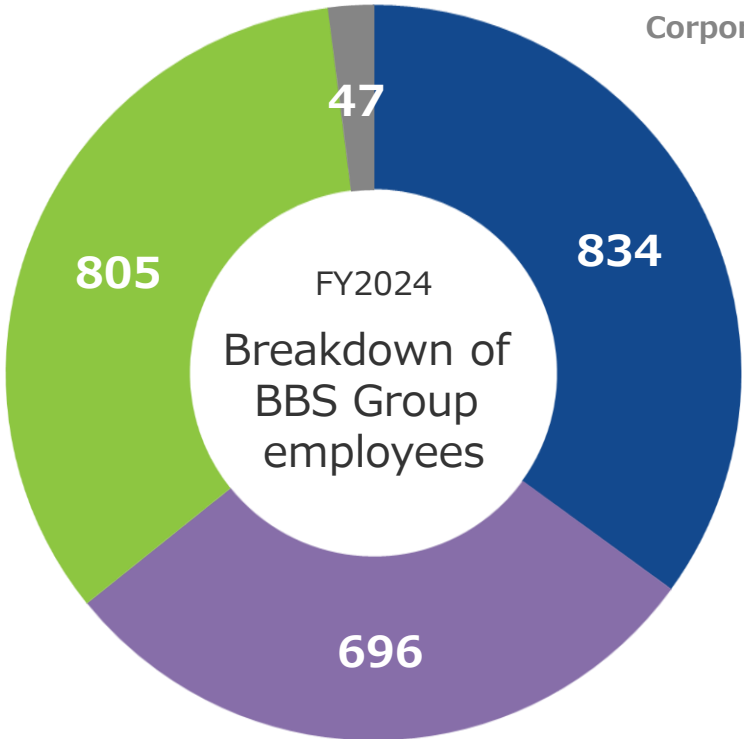


■ **Number of BBS Group employees** Consulting and System Development: 834

SES Co-Creation Business: 696

BPO & Managed Services: 805

Corporate Division: 47



(As of the end of March 2025)
* Including 13 consolidated subsidiaries of BBS Group

Management Philosophy

The starting point for all of BBS's businesses and support

- 1** **Contribute to society by improving the corporate value of our customers**

- 2** **Becoming a driving force for our customers' development**

- 3** **Contributing to increased customer profits**

Management Policy

The words of founder Kineo Yamazaki

Practicing “Yatsugatake Management”



If you only sell a single product and it stops selling, then your outlook becomes bleak. But if you have multiple businesses like the Yatsugatake mountain range, then even if one business performs poorly, you can minimize the adverse impact on overall management through other businesses.

Additionally, it is important that each business division strives to improve performance on an independent profit basis while also generating synergies through mutual collaboration. Our founder explained that Yatsugatake Management was necessary because business performance could worsen due to fluctuations in the economy.

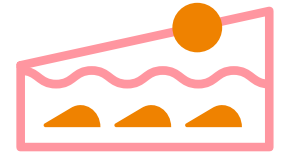
Staying a half-step ahead through wave-riding management



The key to expertly riding a wave is to start riding slightly behind the crest of the wave. If you are at the very front of the wave crest then you will fall, and if you are too far behind then you will not be able to ride it.

The same is true in management. To beat the competition, you must always be at the cutting edge of the times, but if you go too far ahead, then society and customers will not accept you. Thus, our founder explained that you must consider the social environment and the other party's situation, and stay a half-step ahead.

Selling Cake



The main ingredients of cake are flour and sugar. You mix flour, made from wheat, and sugar, made from sugarcane, bake it, and then finish the cake by decorating it with cream and fruit. The price of the cake far exceeds the total cost of its ingredients.

This is because value is added in the cake-making process, value which the customer recognizes when they buy it. This idea expresses BBS Group's intention to combine diverse services and provide high value-added services that cannot be imitated by other companies.

Origin of the BBS Group Logo

The values the BBS Group has cherished and its intentions toward the future



1

An up-and-to-the-right, half-step-ahead spiral

Both up to now and going forward, we will help customers achieve their goals of “enhancing corporate value” and “corporate growth”

2

The three lines of the spiral

Represent the “BBS cycle” of “Consulting,” “System Integration,” and “BPO”

3

The embedded “MI” and “WIN”

“MI = Management Innovation”: Supporting customers’ management accounting and driving further innovation;
“WIN”: leading customers to success and victory

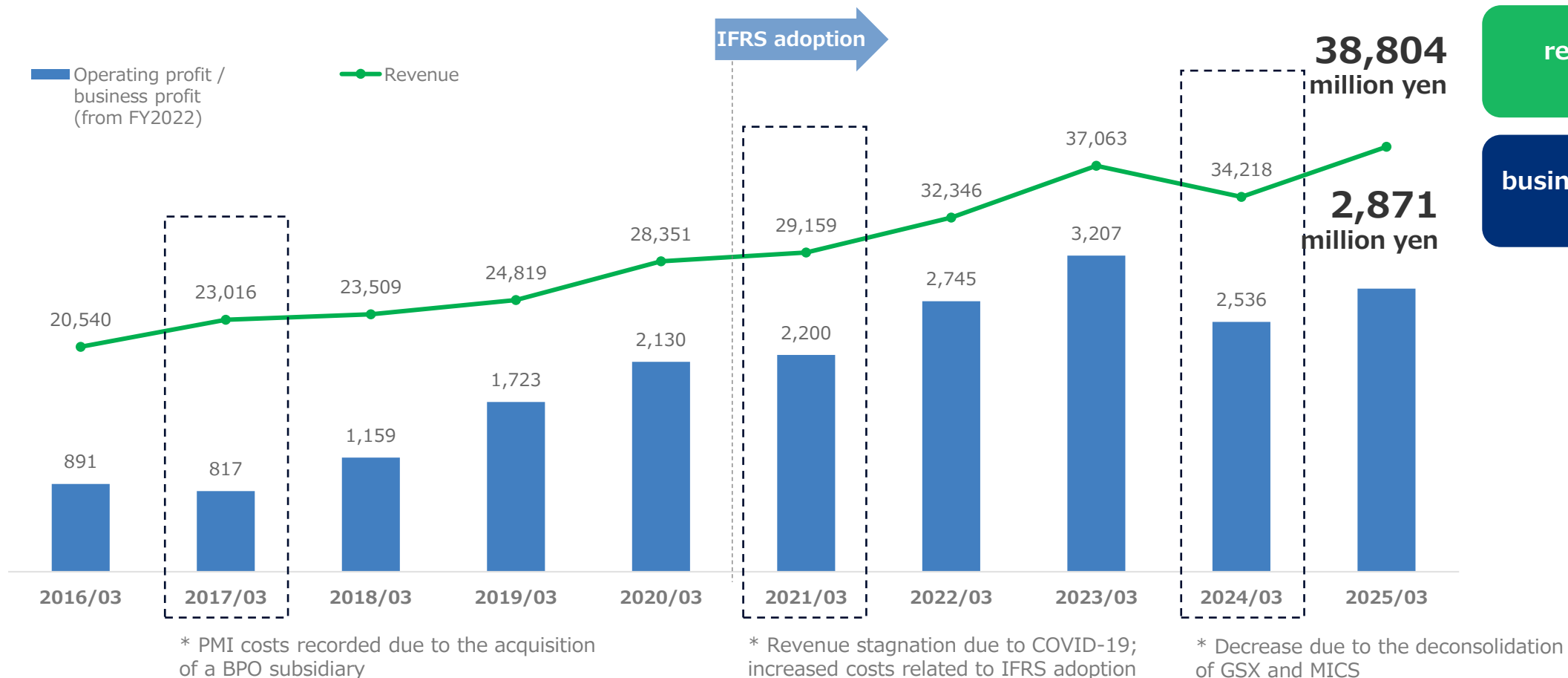
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A gradient toward deep blue

Toward becoming a company that endures for 100 years, building on more than 50 years of history, and deepening relationships with an even greater number of customers

Profit / Loss Highlights

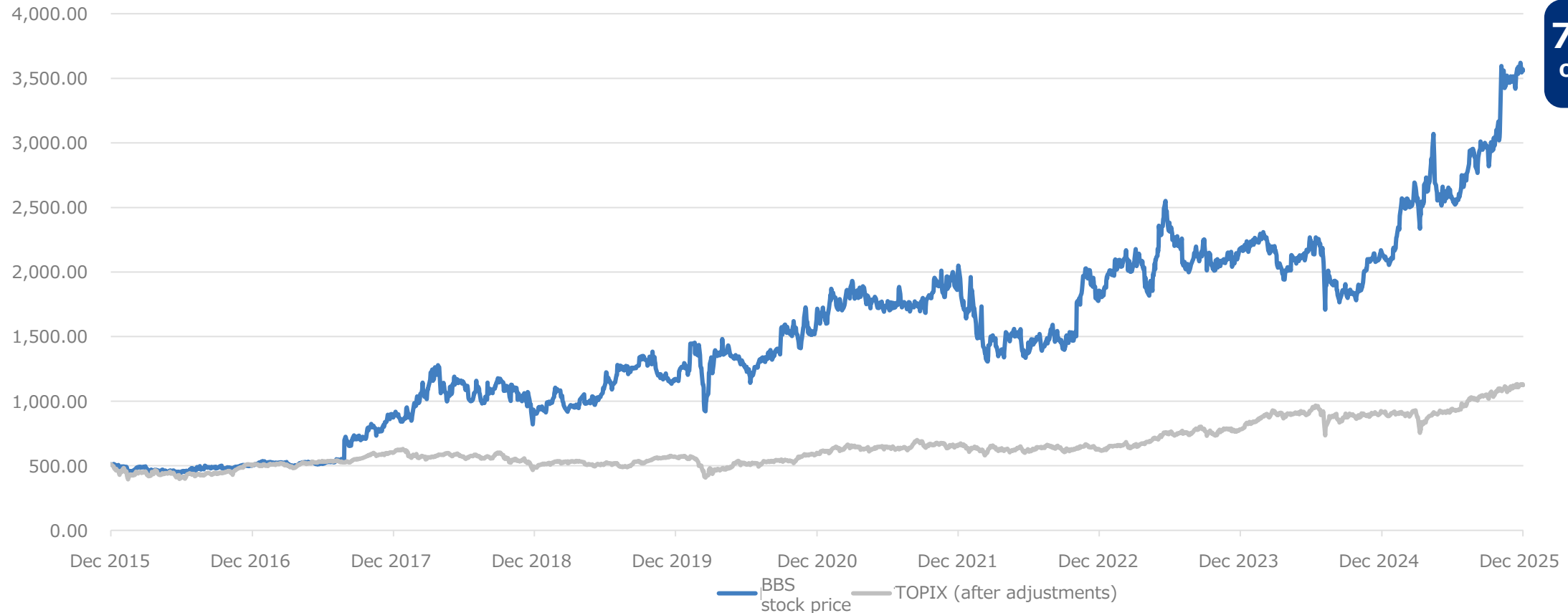
Sales revenue and operating/business profit over the past 10 years



Stock Price Trends

- Over the 10 years from January 2016 to December 2025 our stock price has increased by 7.0x
- We have significantly outpaced the broader TOPIX, which increased by 2.2x

■ Stock price over the past 10 years



**7.0x increase
over 10 years**

— Financial Highlights



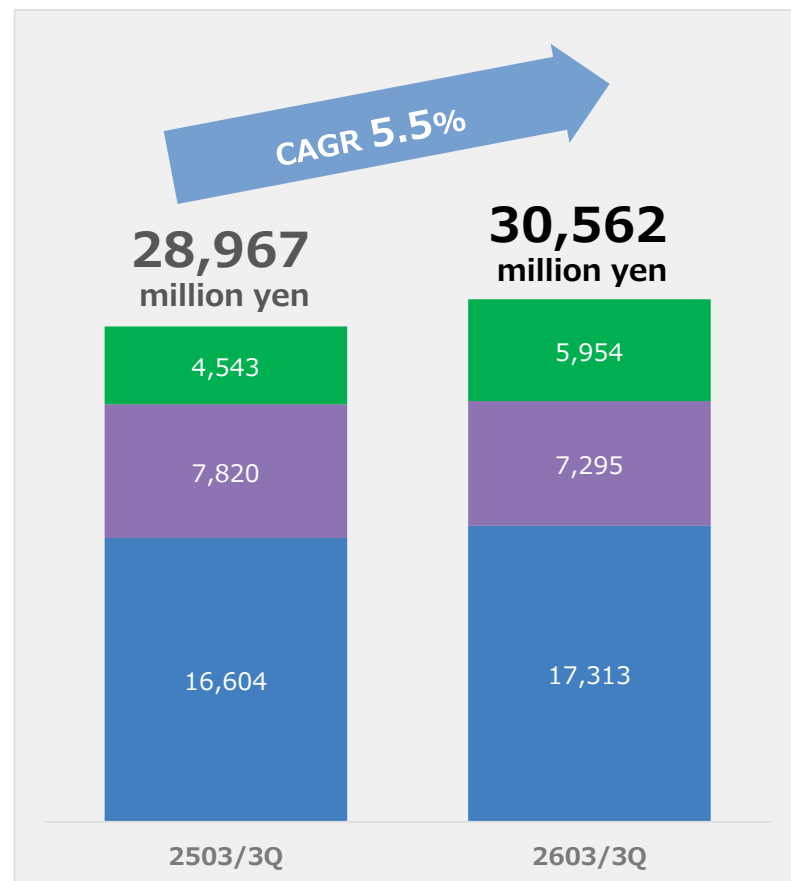
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Highlights for 3Q FY2025 (Cumulative)

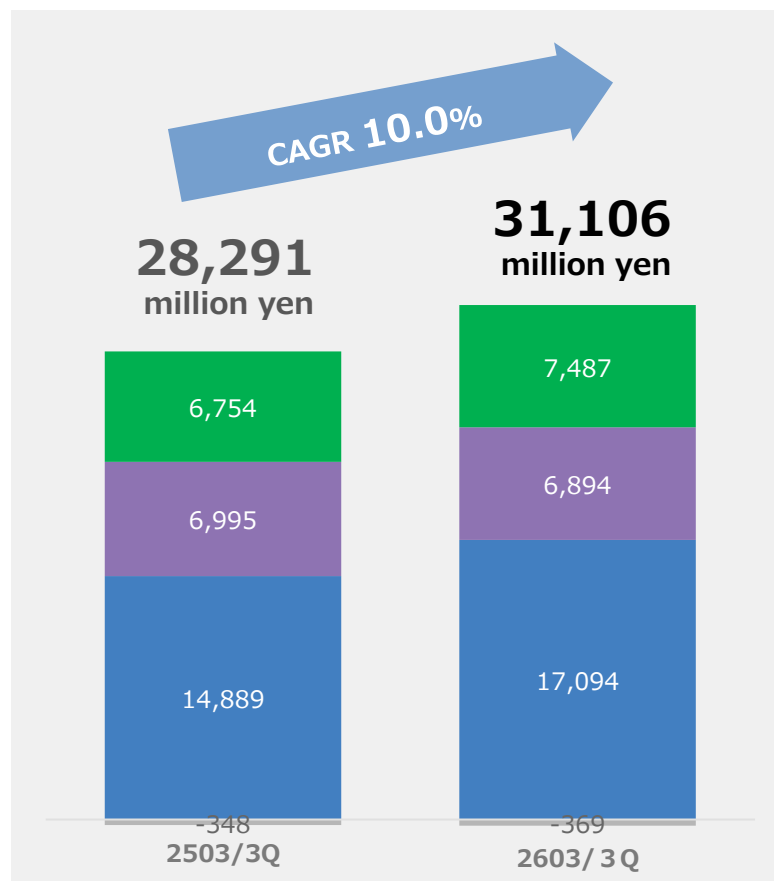
- Achieved results that significantly exceeded the same period of the previous year in all categories due to a rebound from the previous year's weak performance (particularly in the first quarter)

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

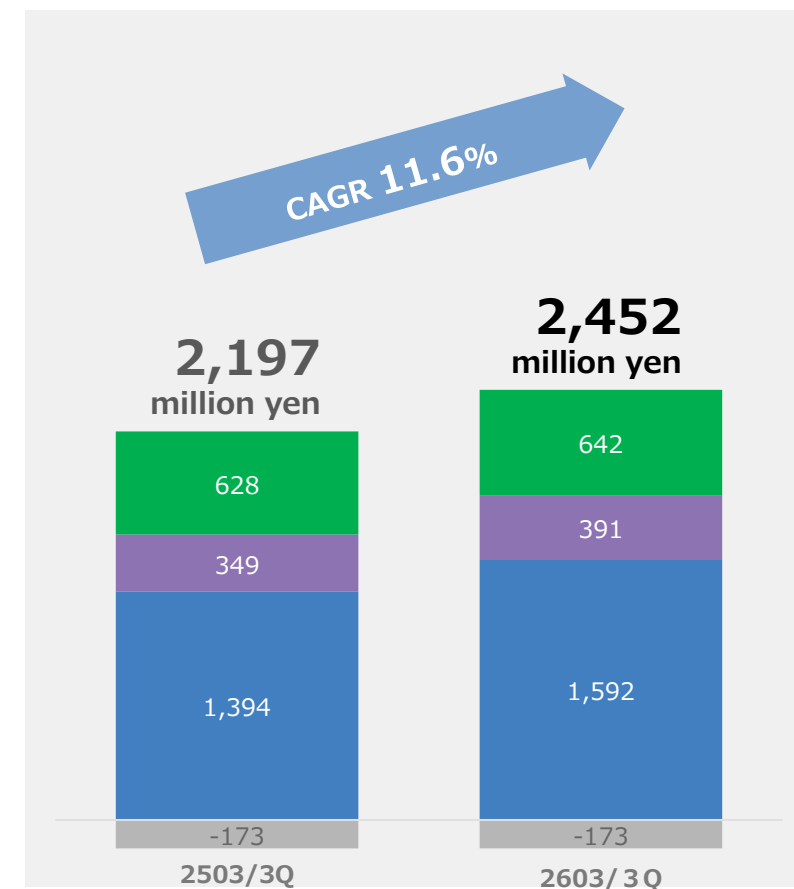
■ Orders received



■ Revenue



■ Business profit



Highlights for 3Q FY2025 - Comments

Orders received

Revenue

Consulting and System Development Business:

Increased orders (709 million yen) / increased revenues (2,205 million yen)

- Increased orders and revenues from infrastructure-related areas and existing customers
- PLM Solutions revenue began to increase as our efforts to address underperforming projects are moving toward resolution

SES Co-Creation Business: Decreased orders (-524 million yen) / decreased revenues (-101 million yen)

- Existing SES projects shrank due to deteriorating conditions at securities companies, etc., and both orders and revenue decreased

BPO & Managed Services Business: Increased orders (1,411 million yen) / increased revenues (733 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 (198 million yen)

- Profit increased along with higher revenue. However, profit margin declined due to the roll-off of high-margin projects in the previous fiscal year and underperforming projects
- Underperforming projects in management accounting consulting and solutions are moving toward resolution
- While the underperforming project in PLM solutions continued, additional losses were limited

SES Co-Creation Business: Improved profits (42 million yen)

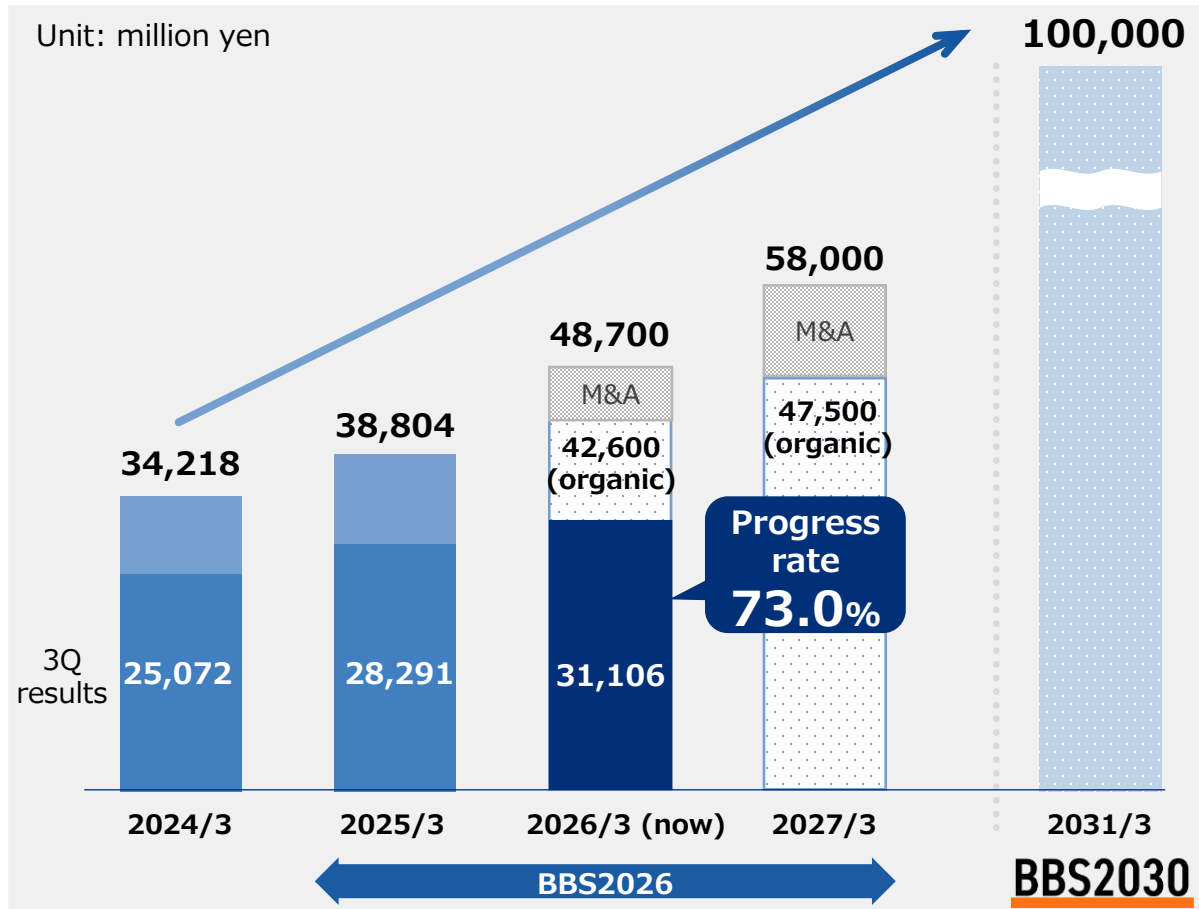
- Profit increased due to income from compensation for prior-year overtime pay in the second quarter and a decrease in one-time expenses in the previous fiscal year
- On the other hand, looking at the third quarter alone, there was no increase in profit due to the relocation costs of the Kanda Center, etc.

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

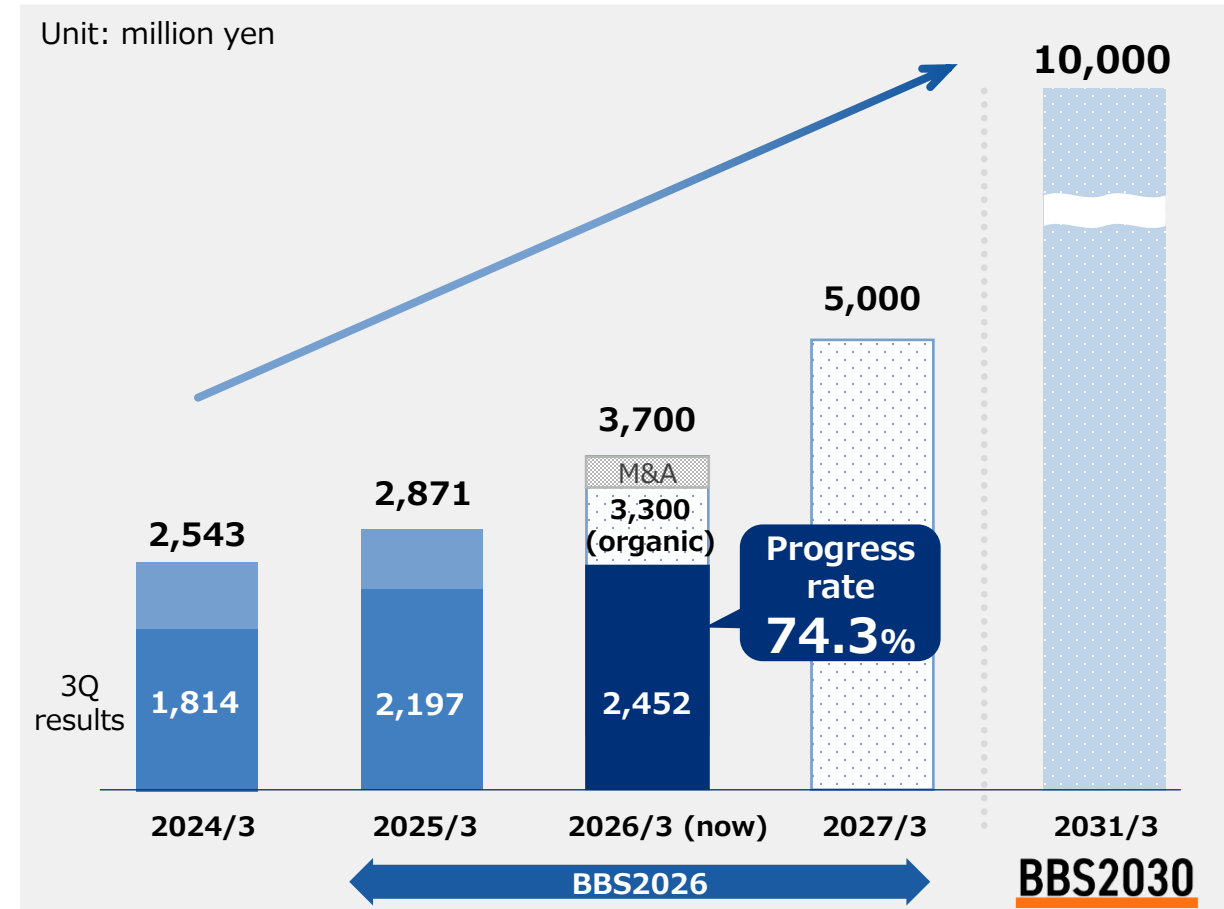
Business Progress

- FY2025 is the second year of the Medium-term Management Plan BBS2026
- Taking seasonal fluctuation factors into account, progress is broadly steady

■ Revenue



■ Business profit



BBS2026 KPI Progress

【Growth】

Mid-term
plan targets

Sales growth rate (including M&A)

10.0% (YoY: 12.8%)
(Organic sales growth rate: 10.0%)

3 Year
CAGR
20%

Business profit margin on sales

7.9% (YoY: 7.8%)

By
FY2026
8.5%

BPO sales ratio

23.5%

(End of previous fiscal year: 23.0%)

By
FY2026
30%

BBS cycle rate

34%

(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

110 million yen
(Cumulative: 260 million yen)
(Progress vs. mid-term plan target: 26%)

Total for
3 years
1,000
million yen
or more

Human capital investment

340 million yen
(Cumulative: 730 million yen)
(Investment progress: 33%)

Total for
3 years
2,200
million yen
or more

Detailed Financial Results



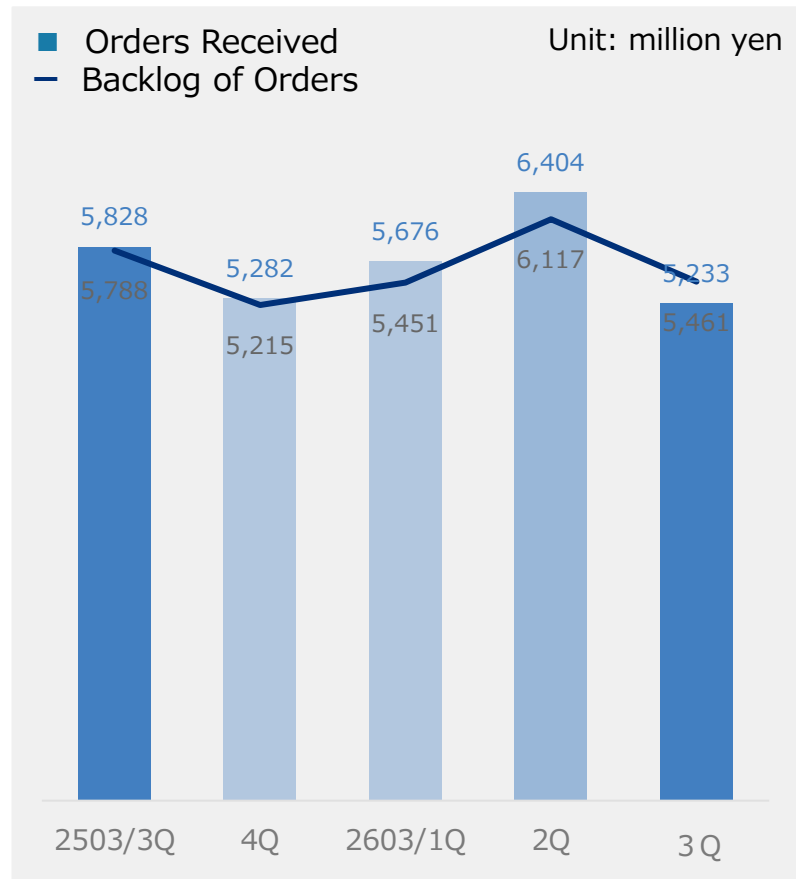
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Orders Received and Backlog of Orders

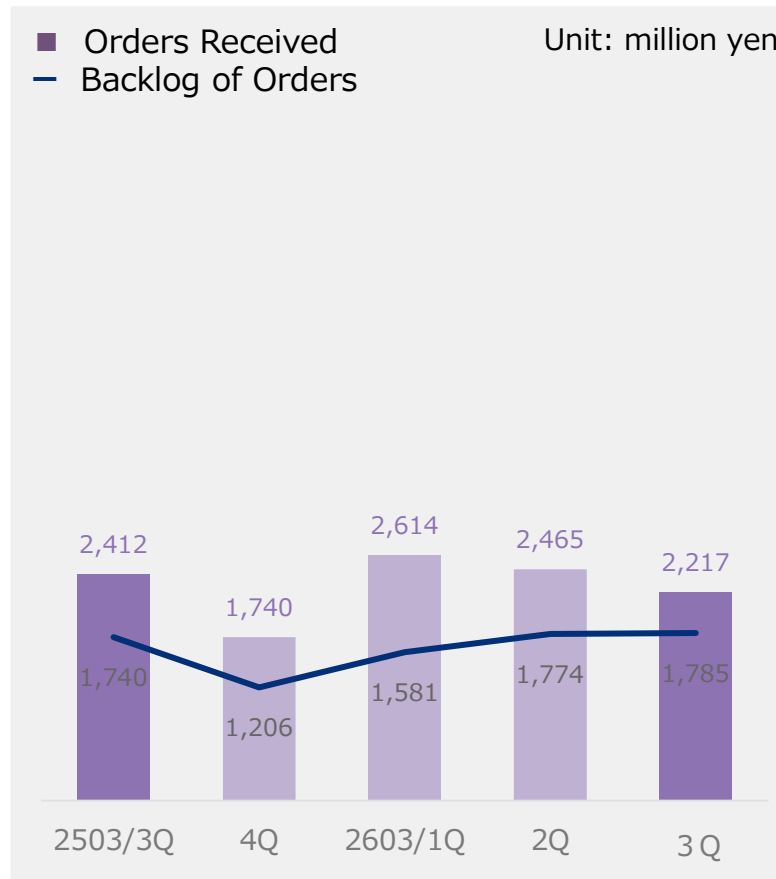
Quarterly Change (Accounting Period)

- Consulting and System Development saw a reactionary decline from the strong performance in the same period of the previous year, but cumulative results were solid
- SES Co-Creation Business decreased due to a challenging business environment, and BPO & Managed Services was on par with the previous year

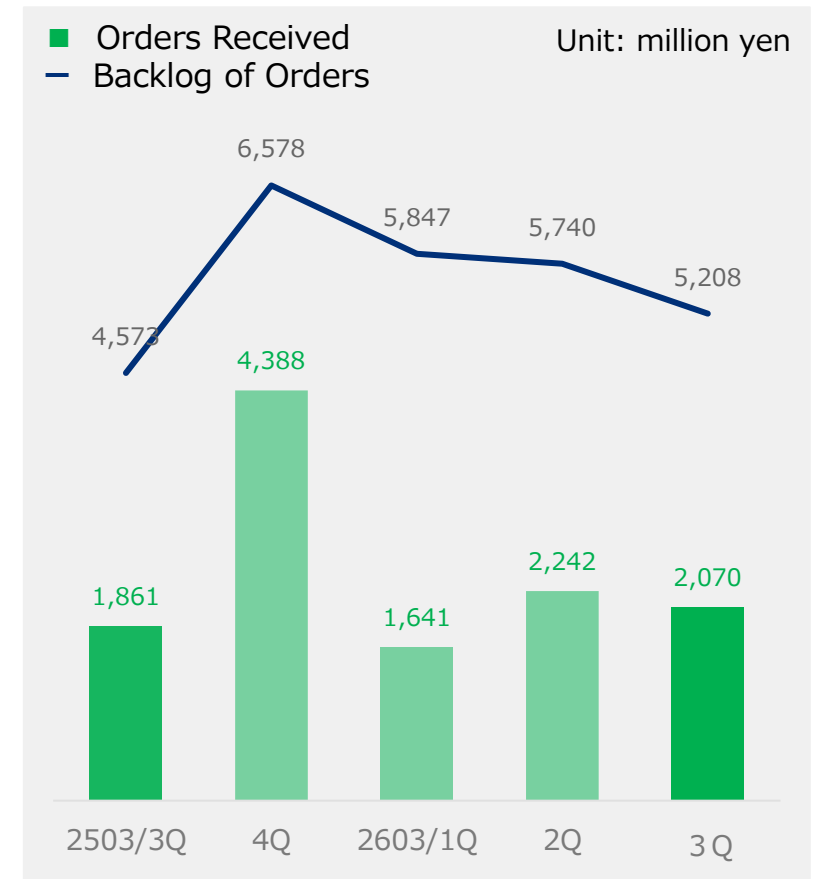
■ Consulting and System Development



■ SES Co-Creation Business



■ BPO & Managed Services



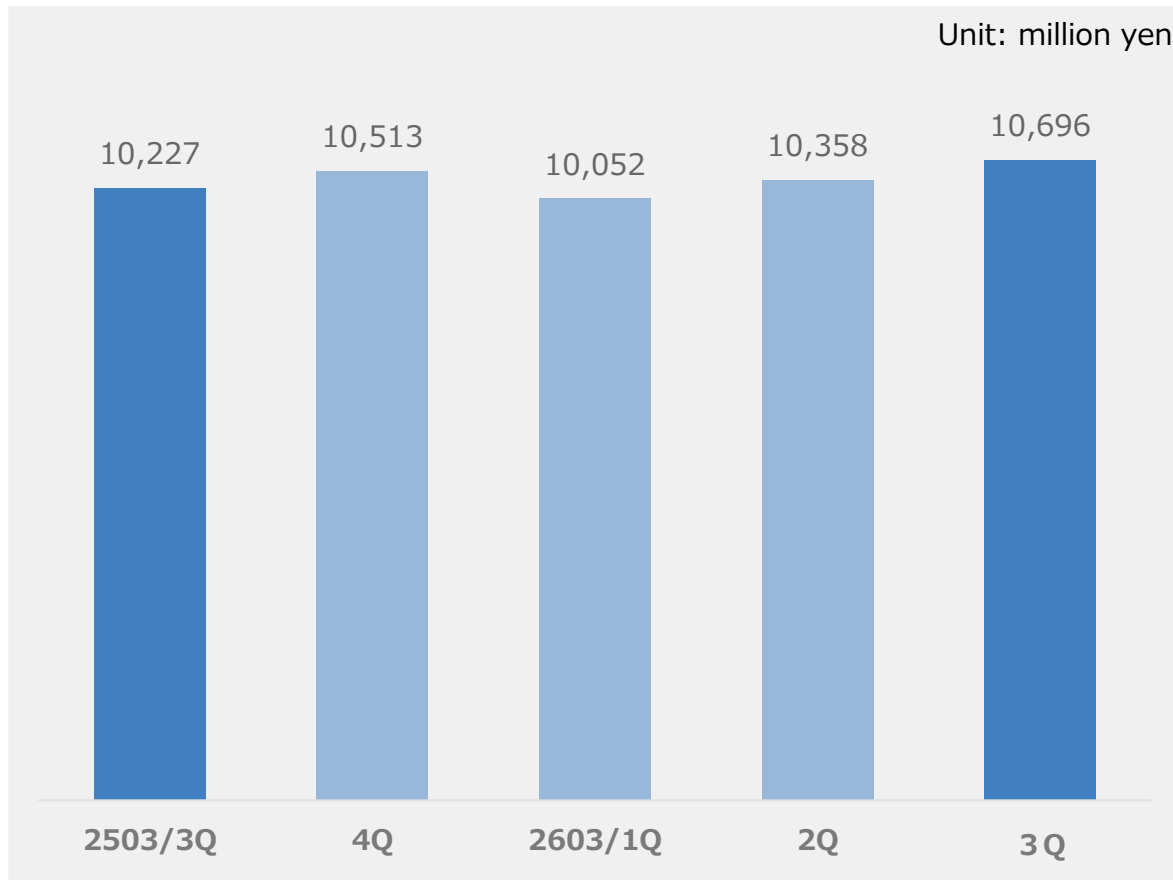
Orders Received and Backlog of Orders

Segments	Order Trends	Year-on-Year Comparison Commentary
<ul style="list-style-type: none"> ■ 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"> • This is a reactionary decline from the strong third quarter of the previous fiscal year • We judge progress to be broadly steady, as cumulative results exceeded the same period of the previous year and also exceeded budget • Infrastructure-related areas remained strong, with increased orders from existing customers • There is strong upgrade/replacement demand for accounting and core systems
<ul style="list-style-type: none"> ■ 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 • While business with traditional securities companies is declining, we are increasing business with online securities companies but are unable to make up for the decline • The industrial business has been struggling to recruit talent and has been unable to grow orders
<ul style="list-style-type: none"> ■ 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"> • There was solid expansion of orders in accounting and HR & payroll BPO, but a challenge is that we have not been able to secure large orders • On-site BPO also saw increased orders due to client factors

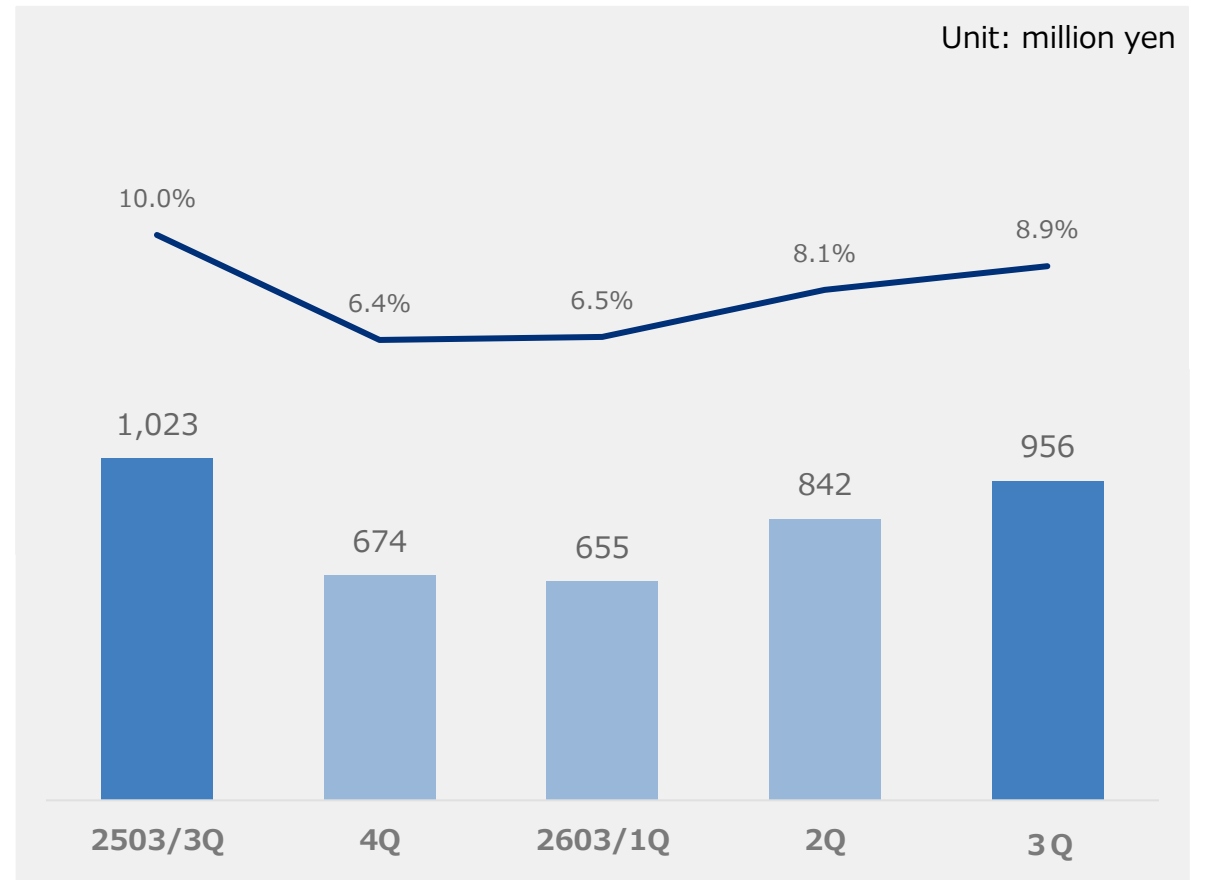
Revenue and Business Profit Quarterly Change (Accounting Period)

- Revenue is growing steadily, and business profit is also on an improving trend, but results fell short of the same period of the previous year due to the roll-off of high-margin projects in the previous fiscal year and the impact of underperforming projects in Consulting & System Development

■ Revenue



■ Business Profit and Business Profit Margin

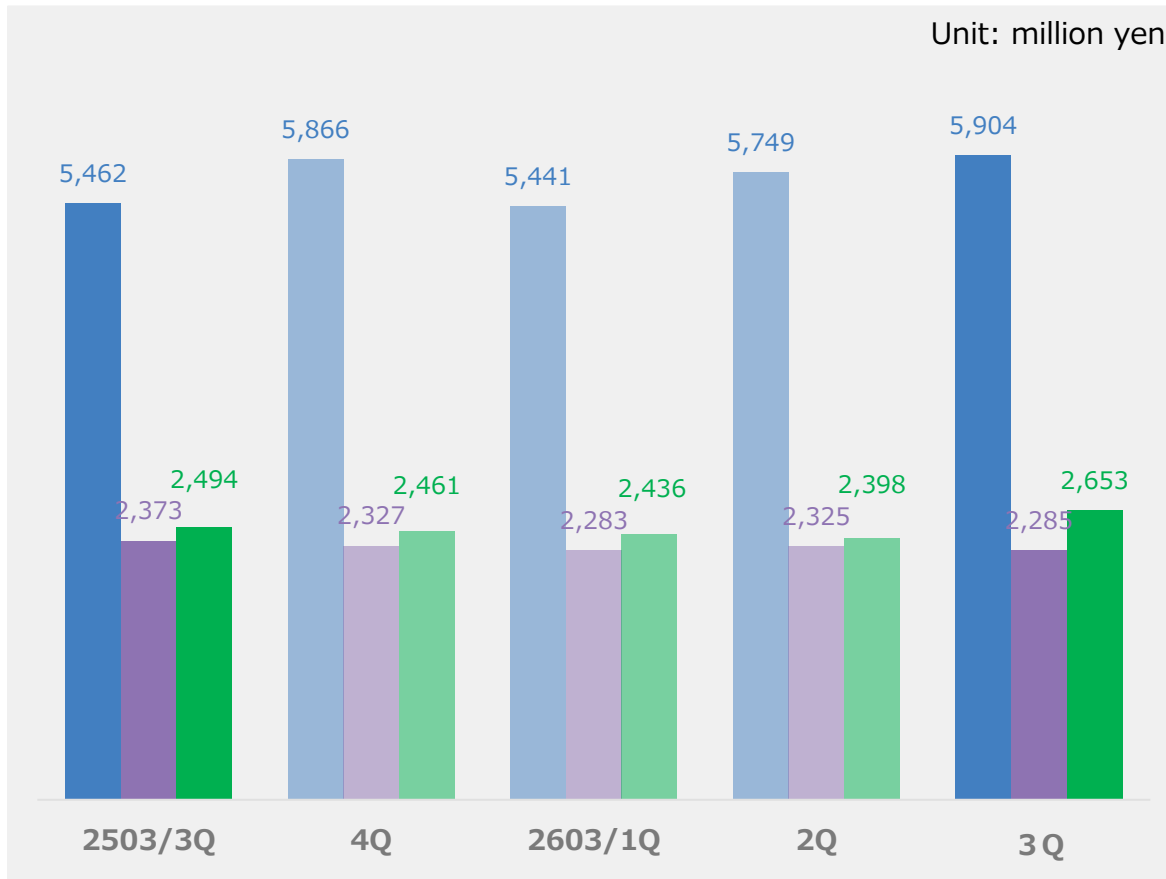


Segment Revenue and Profit Quarterly Change (Accounting Period)

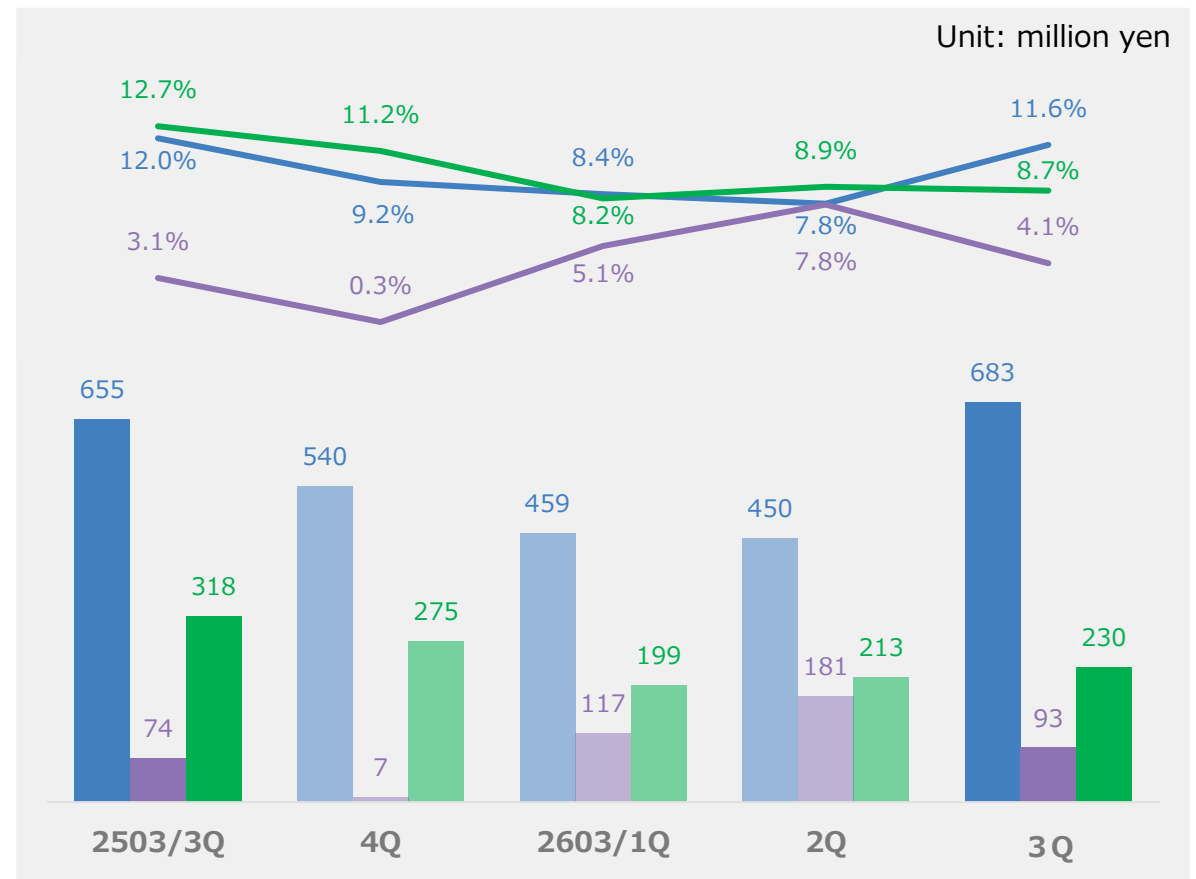
- Revenue and profit in Consulting & System Development grew steadily, but profit margins fell short of the same period of the previous year
- BPO's declining profit margins are an issue, and SES Co-Creation Business's profit margins are fluctuating due to temporary factors

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

■ Segment Revenue



■ Segment Profit

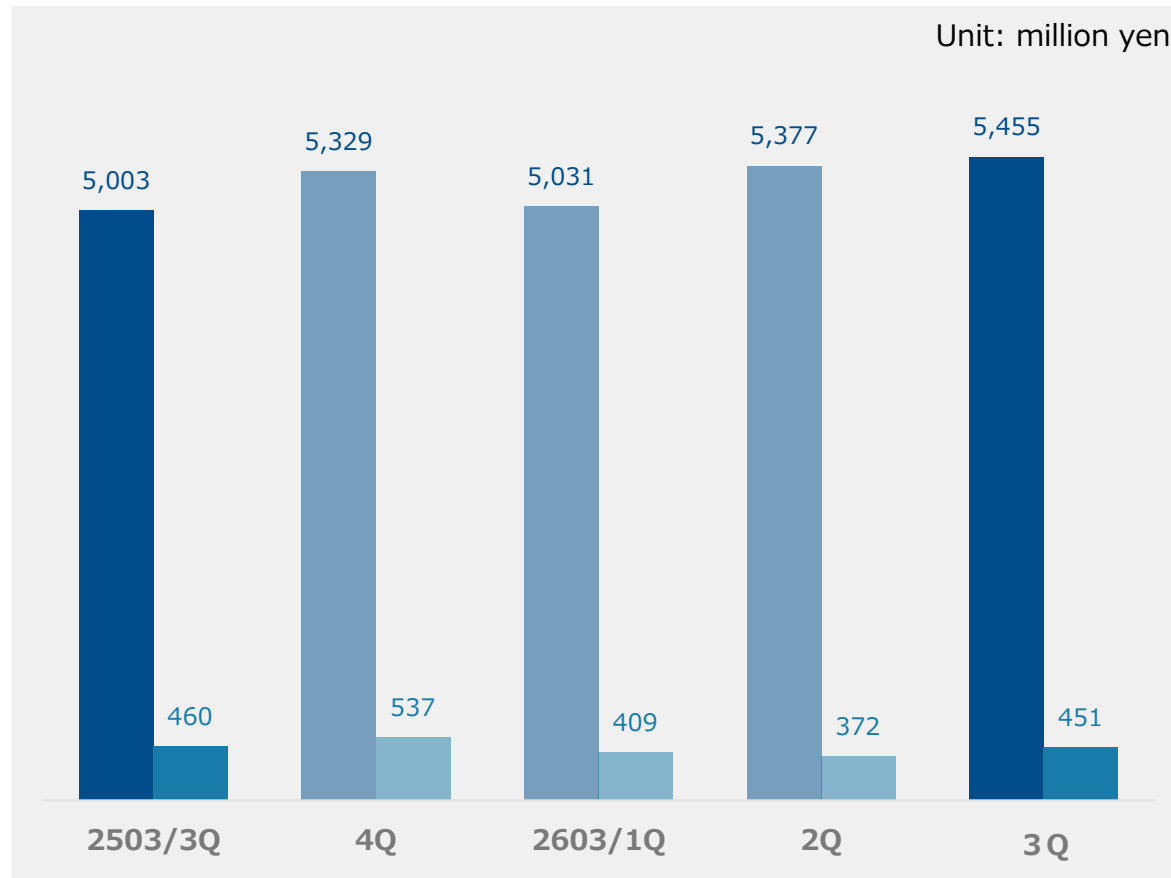


Consulting and System Development

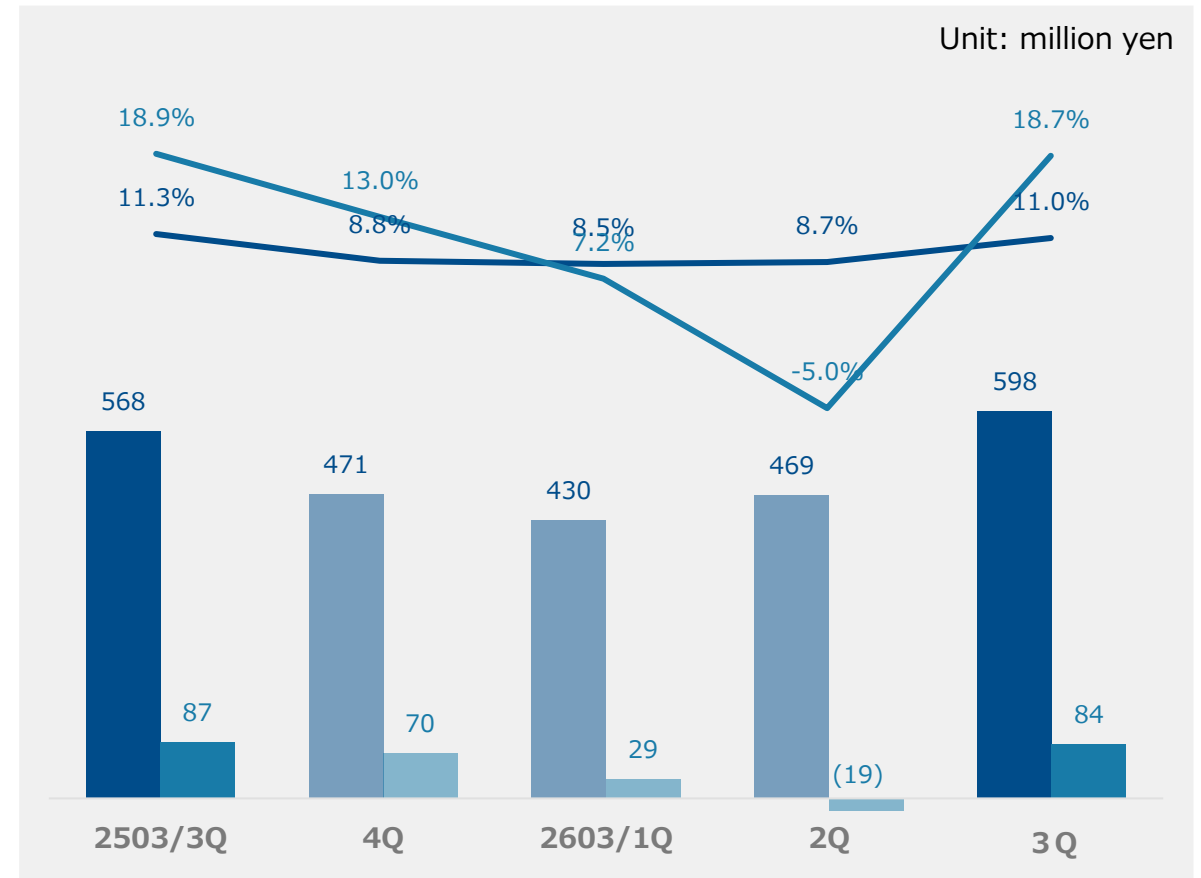
Quarterly Change (Accounting Period)

- Management Accounting Consulting & Solutions
- PLM Solutions

■ Segment Revenue



■ Segment Profit



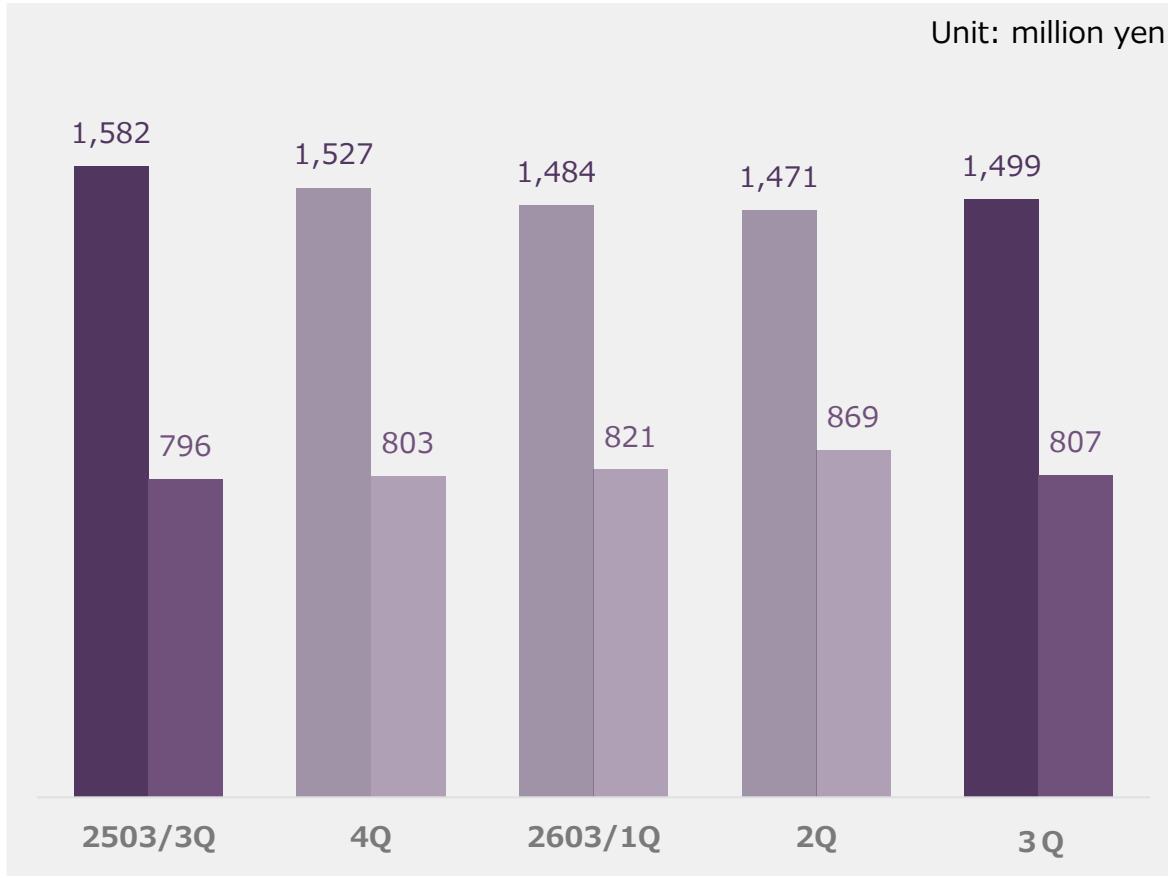
Consulting and System Development Overview

Subsegments	Year-on-Year Comparison Commentary
■ Management Accounting Consulting & Solutions	<ul style="list-style-type: none">• Revenue increased steadily, with infrastructure-related areas continuing to perform well (replacement projects for accounting systems and core systems)• Profit increased due to higher revenue• Profit margin fell short of the same period of the previous year due to factors such as the roll-off of high-margin projects in the previous fiscal year• However, responses to underperforming projects are moving toward resolution, performance has improved since the second quarter, and we believe it has returned to a reasonable level
■ PLM Solutions	<ul style="list-style-type: none">• While responses to underperforming projects continued, the burden of those responses has decreased, and PLM-related revenue is on a recovery trend• On the other hand, sales for the overall sub-segment have not grown due to sluggish CAD-related orders• Profits have increased and profit margins have improved as operations have returned to normal

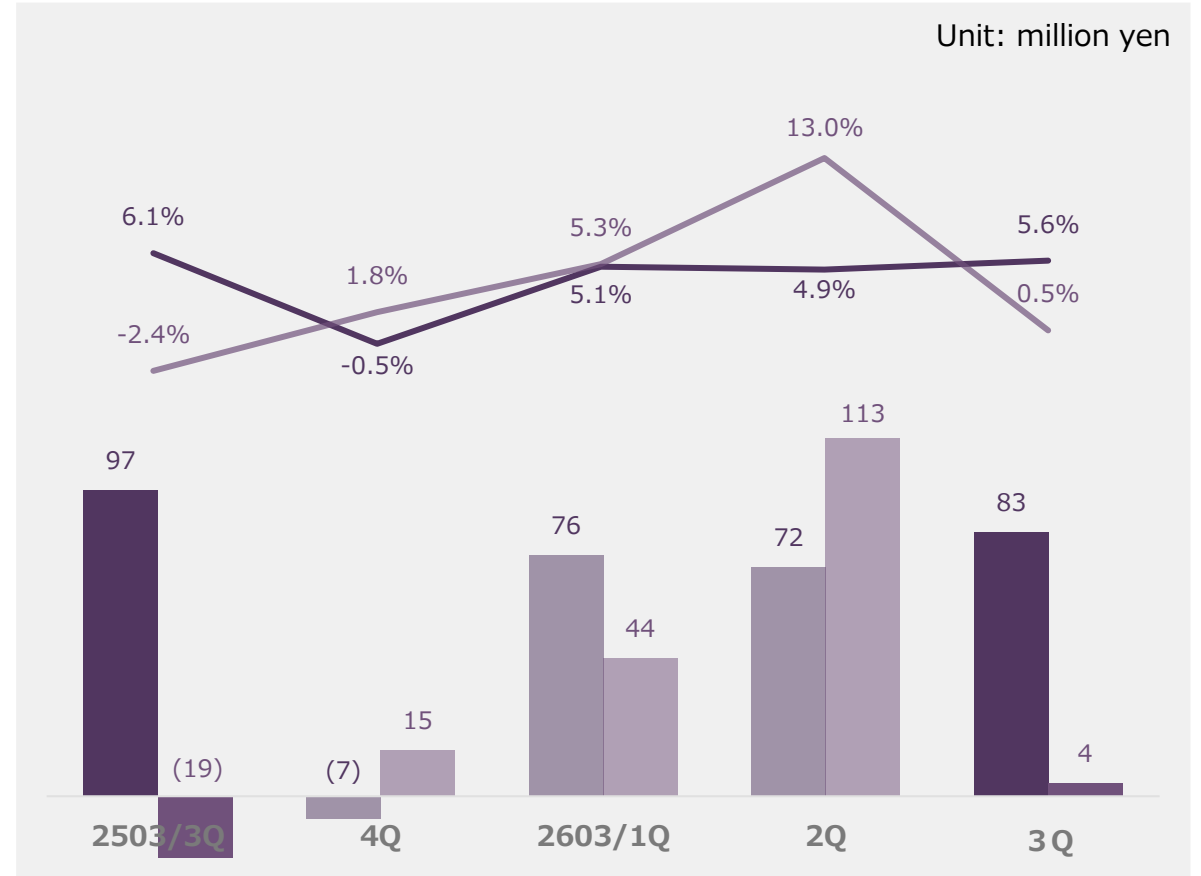
SES Co-Creation Business Quarterly Change (Accounting Period)

- Financial Business
- Industrial Business

■ Segment Revenue



■ Segment Profit



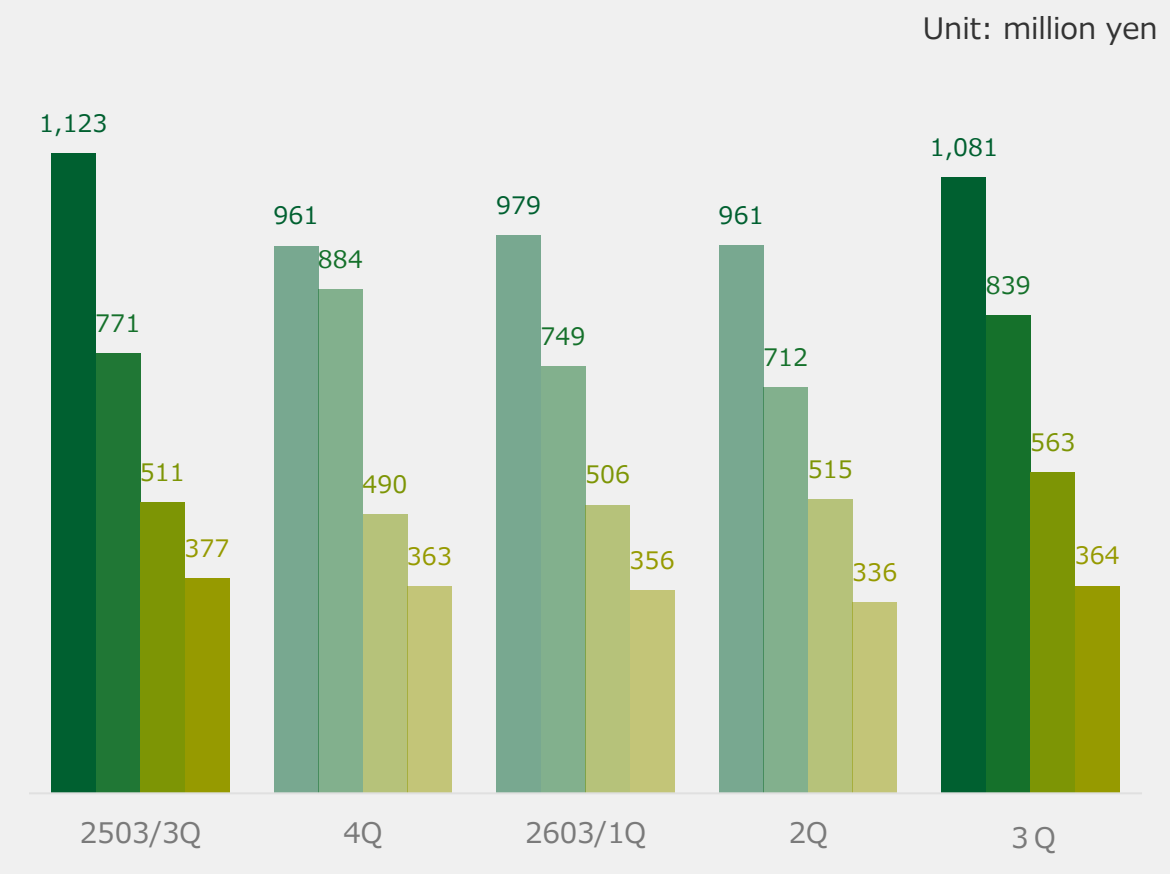
SES Co-Creation Business Overview

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• While business with traditional securities companies is declining, we are increasing business with online securities companies but are unable to make up for the decline• 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 expense of 32 million yen was incurred due to the relocation of Kanda iC (call center)

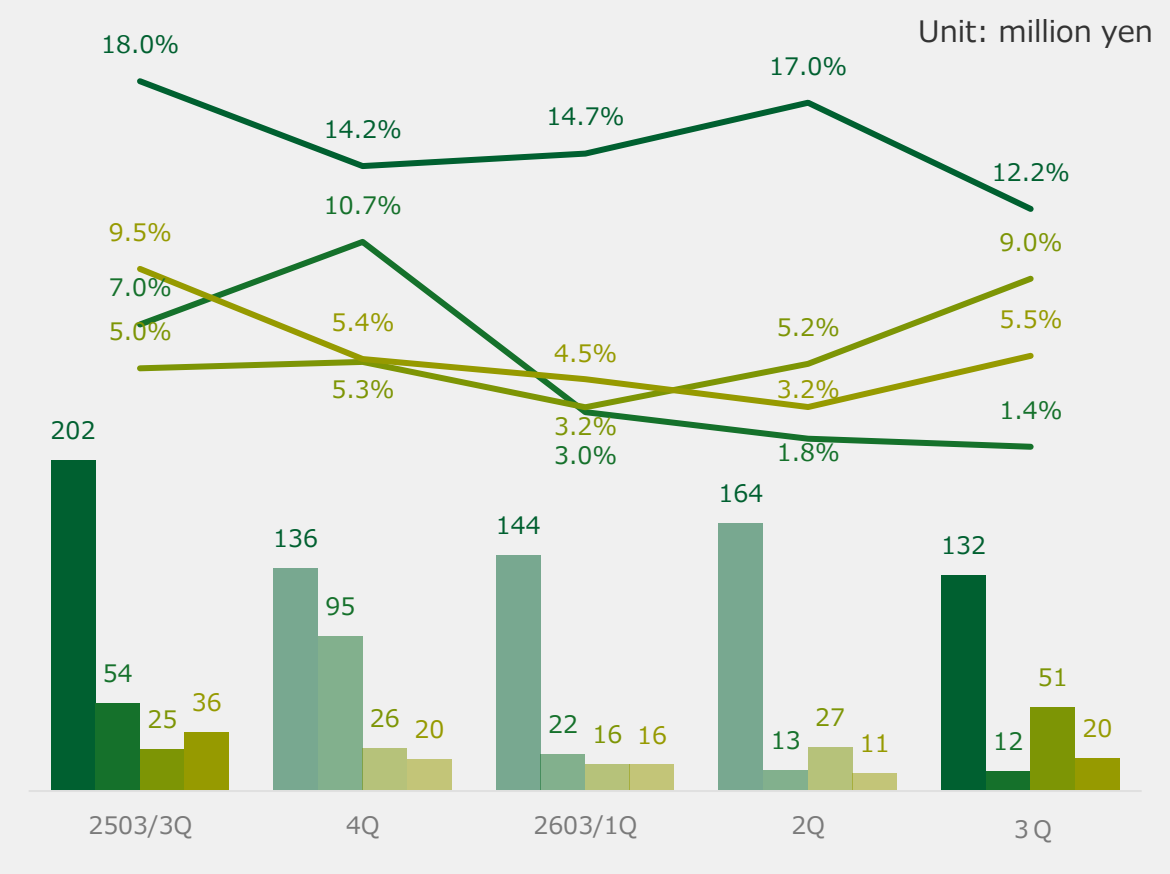
BPO & Managed Services Quarterly Change (Accounting Period)

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

■ Segment Revenue



■ Segment Profit



BPO & Managed Services Overview

Subsegments	Year-on-Year Comparison Commentary
<ul style="list-style-type: none"> ■ HR & Payroll BPO 	<ul style="list-style-type: none"> • Revenue and profit declined due to an increase in cancellations under the ASP model • As the ASP model has a high profit margin, the decrease in this model is a factor lowering overall profit margin
<ul style="list-style-type: none"> ■ Accounting BPO 	<ul style="list-style-type: none"> • The Sapporo BPO center is steadily ramping up, and revenue is rising • Profit decreased due to upfront investments in the Sapporo No. 3 Center and a temporary increase in expenses due to changes in the HR system
<ul style="list-style-type: none"> ■ Onsite BPO 	<ul style="list-style-type: none"> • Revenue and profit both increased in response to a client request to expand call center staffing
<ul style="list-style-type: none"> ■ 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	December 2025	Change	% Change	Comments on Major Changes
Current assets	18,251	19,099	848	4.6%	
Cash and cash equivalents	9,908	10,223	315	3.2%	
Trade and other receivables	5,093	4,522	-571	-11.2%	
Contract assets	1,911	2,946	1,035	54.2%	
Other financial assets	316	318	2	0.6%	
Other current assets	1,023	1,090	67	6.5%	
Non-current assets	27,071	27,767	696	2.6%	
Property, plant and equipment	625	593	-32	-5.1%	
Right-of-use assets	2,628	3,467	(1) 839	31.9%	(1) Increase due to concluding new lease agreements accompanying the relocations of the Shizuoka Branch, OS Business Dept., and Kanda iC, etc.
Goodwill	2,098	2,098	0	0.0%	
Intangible assets	1,091	1,085	-6	-0.5%	
Equity method investments	17,073	17,332	259	1.5%	
Other financial assets	2,909	2,503	(2) -406	-14.0%	(2) Sale of investment securities (shares held for pure investment purposes), etc.
Other non-current assets	647	689	42	6.5%	
Total assets	45,322	46,866	1,544	3.4%	

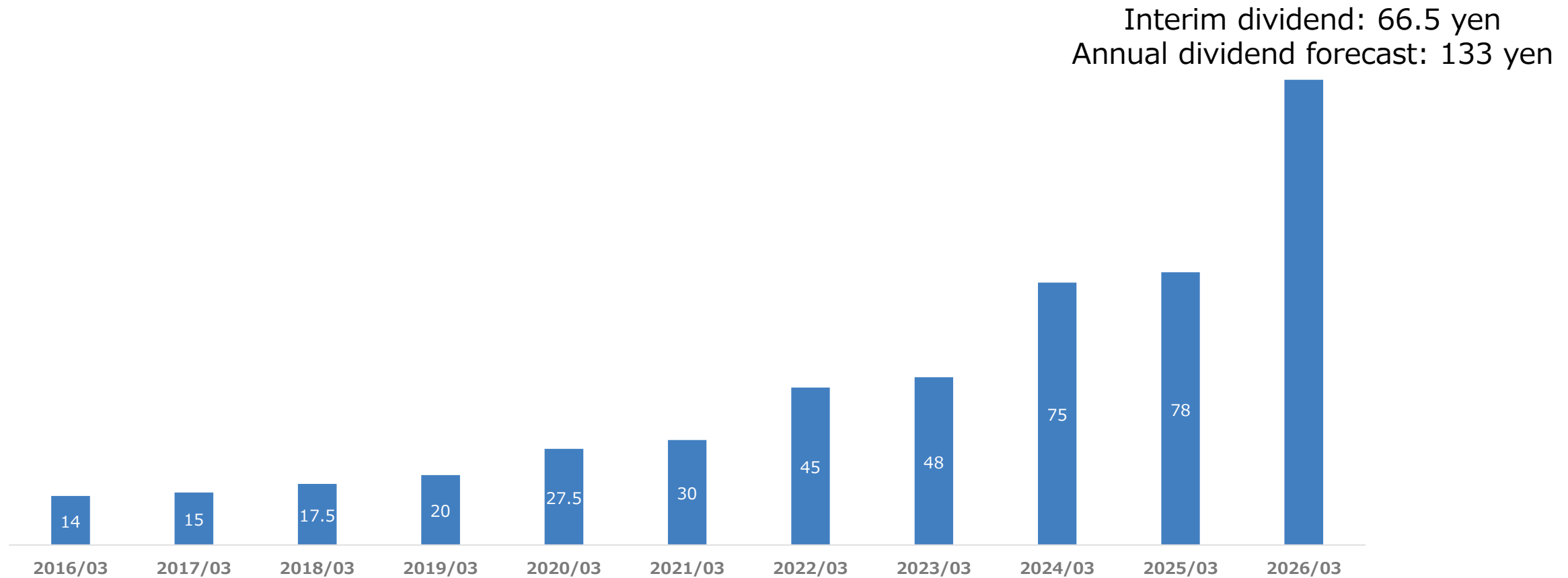
Balance Sheet Liabilities and Equity

(million yen)	March 2025	December 2025	Change	% Change	Comments on Major Changes
Current liabilities	7,940	8,104	164	2.1%	(1) Increase due to concluding new lease agreements accompanying the relocations of the Shizuoka Branch, OS Business Dept., and Kanda iC, etc.
Lease liabilities	808	747	-61	-7.5%	
Trade and other payables	2,116	2,389	273	12.9%	
Other current liabilities	5,016	4,968	-48	-1.0%	
Non-current liabilities	7,770	8,628	858	11.0%	
Lease liabilities	1,884	2,780	(1) 896	47.6%	
Provisions	513	577	64	12.5%	
Deferred tax liabilities	4,224	4,183	-41	-1.0%	
Other non-current liabilities	1,149	1,088	-61	-5.3%	
Total liabilities	15,710	16,732	1,022	6.5%	
Equity attributable to owners of parent	29,138	29,648	510	1.8%	
Noncontrolling interests	474	486	12	2.5%	
Total equity	29,612	30,134	522	1.8%	
Total liabilities and equity	45,322	46,866	1,544	3.4%	

Dividends

- Dividend policy based on a DOE (Dividend on Equity) of 5%
- No change since the second quarter

■ Dividend Trend



Earnings Forecast

- No change to full-year forecast

	FY2025 3Q Results	FY2025 Full-Year Outlook	Progress Rate	FY2024 Results
Orders received	30,562	44,000	69.5%	40,377
Revenue	31,106	42,600	73.0%	38,804
Business profit	2,452	3,300	74.3%	2,871
Business profit margin	7.9%	7.7%	—	7.4%
Profit before tax	3,111	3,970	78.4%	3,352
Profit	2,083	2,600	80.1%	2,510
Profit attributable to owners of parent	2,055	2,560	80.3%	2,469
Rate of profit attributable to owners of parent	6.6%	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	15,863	
PLMソリューション	PLM Solutions	292	684	1,143	1,680	409	781	1,232	
調整	Adjustments	0	0	0	0	0	0	-1	
セグメント計	Segment Total	4,503	9,427	14,889	20,755	5,441	11,190	17,094	
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	4,454	
産業ビジネス	Industrial Business	805	1,590	2,386	3,189	821	1,690	2,497	
調整	Adjustments	-5	-6	-11	-14	-22	-36	-57	
セグメント計	Segment Total	2,255	4,622	6,995	9,323	2,283	4,609	6,894	
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	3,021	
経理BPO	Accounting BPO	685	1,343	2,114	2,998	749	1,460	2,299	
オンサイトBPO	Onsite BPO	453	916	1,427	1,917	506	1,022	1,585	
マネージドサービス	Managed Services	349	692	1,069	1,432	356	692	1,056	
調整	Adjustments	-245	-473	-762	-998	-154	-280	-474	
セグメント計	Segment Total	2,102	4,260	6,754	9,216	2,436	4,834	7,487	
合計	Total	8,859	18,310	28,639	39,294	10,160	20,633	31,475	
本社/調整額	Company-wide expenses and Adjustments	-122	-246	-348	-490	-108	-223	-369	
連結	Consolidated	8,737	18,064	28,291	38,804	10,052	20,410	31,106	

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	1,497	
PLMソリューション	PLM Solutions	-19	0	87	157	29	11	95	
調整	Adjustments	0	0	0	0	0	0	0	
セグメント計	Segment Total	209	739	1,394	1,934	459	909	1,592	
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	232	
産業ビジネス	Industrial Business	46	92	72	87	44	157	161	
調整	Adjustments	0	-1	-4	-4	-3	-7	-2	
セグメント計	Segment Total	131	275	349	357	117	298	391	
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	440	
経理BPO	Accounting BPO	-16	-42	12	107	22	35	47	
オンサイトBPO	Onsite BPO	15	32	57	83	16	43	94	
マネージドサービス	Managed Services	42	73	109	128	16	27	47	
調整	Adjustments	0	0	1	0	0	-1	14	
セグメント計	Segment Total	119	310	628	903	199	412	642	
合計	Total	460	1,324	2,371	3,194	775	1,620	2,625	
本社/調整額	Company-wide expenses and Adjustments	-142	-149	-173	-323	-121	-124	-173	
連結	Consolidated	318	1,175	2,197	2,871	655	1,496	2,452	

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	5,455	
PLMソリューション	PLM Solutions	292	391	460	537	409	372	451	
調整	Adjustments	0	0	0	0	0	0	-1	
セグメント計	Segment Total	4,503	4,924	5,462	5,866	5,441	5,749	5,904	
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	1,499	
産業ビジネス	Industrial Business	805	785	796	803	821	869	807	
調整	Adjustments	-5	-1	-5	-3	-22	-15	-21	
セグメント計	Segment Total	2,255	2,368	2,373	2,327	2,283	2,325	2,285	
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	1,081	
経理BPO	Accounting BPO	685	658	771	884	749	712	839	
オンサイトBPO	Onsite BPO	453	463	511	490	506	515	563	
マネージドサービス	Managed Services	349	343	377	363	356	336	364	
調整	Adjustments	-245	-228	-289	-236	-154	-126	-194	
セグメント計	Segment Total	2,102	2,159	2,494	2,461	2,436	2,398	2,653	
合計	Total	8,859	9,450	10,330	10,655	10,160	10,473	10,842	
本社/調整額	Company-wide expenses and Adjustments	-122	-124	-102	-142	-108	-115	-146	
連結	Consolidated	8,737	9,326	10,227	10,513	10,052	10,358	10,696	

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	598	
PLMソリューション	PLM Solutions	-19	19	87	70	29	-19	84	
調整	Adjustments	0	0	0	0	0	0	0	
セグメント計	Segment Total	209	530	655	540	459	450	683	
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	83	
産業ビジネス	Industrial Business	46	46	-19	15	44	113	4	
調整	Adjustments	0	-1	-3	0	-3	-5	5	
セグメント計	Segment Total	131	144	74	7	117	181	93	
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	132	
経理BPO	Accounting BPO	-16	-26	54	95	22	13	12	
オンサイトBPO	Onsite BPO	15	17	25	26	16	27	51	
マネージドサービス	Managed Services	42	31	36	20	16	11	20	
調整	Adjustments	0	0	1	-1	0	-1	15	
セグメント計	Segment Total	119	190	318	275	199	213	230	
合計	Total	460	864	1,047	823	775	845	1,005	
本社/調整額	Company-wide expenses and Adjustments	-142	-7	-24	-149	-121	-3	-49	
連結	Consolidated	318	857	1,023	674	655	842	956	

Company Profile

Name	株式会社ビジネスブレイン太田昭和
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	11,615,200
Listed market	TSE Prime (Securities Code: 9658)
Number of employees	927 (non-consolidated) 2,382 (consolidated)*

(As of the end of March 2025)

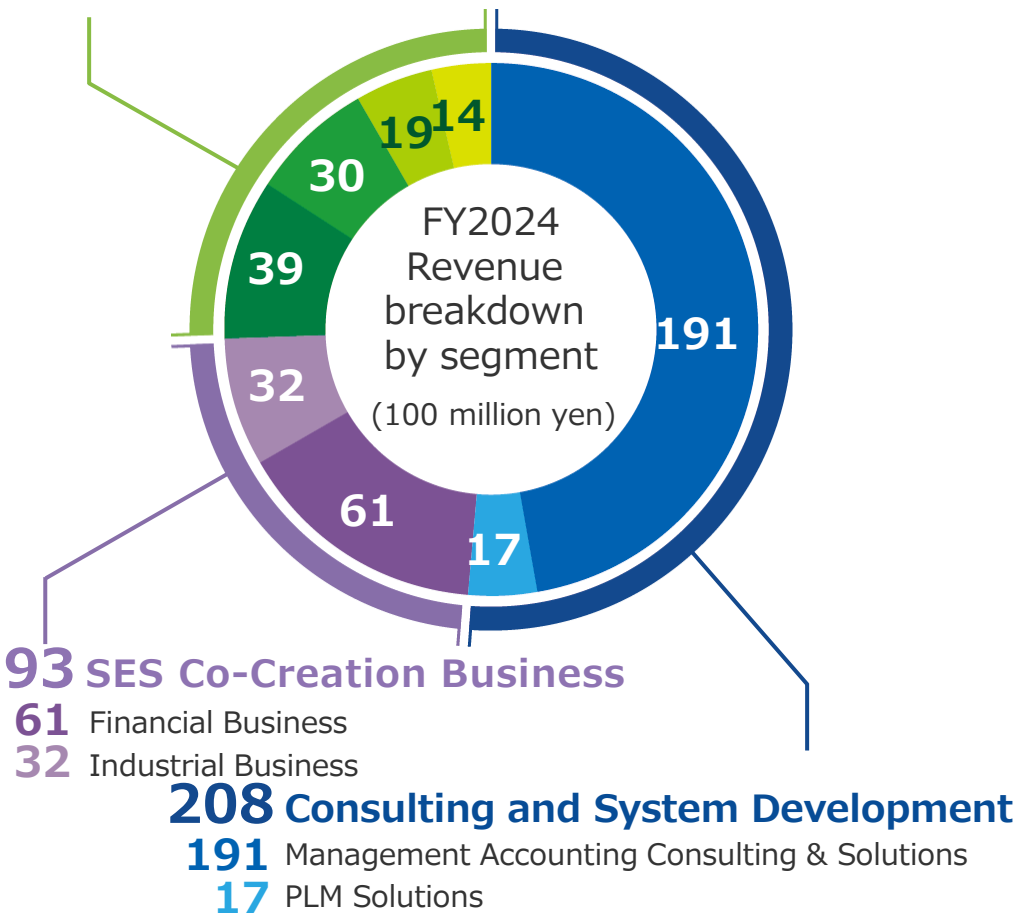
* Including 13 consolidated subsidiaries of BBS Group

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

Business Details

92 BPO & Managed Services

- 39 HR & Payroll BPO
- 30 Accounting BPO
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93 SES Co-Creation Business

- 61 Financial Business
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208 Consulting and System Development

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Consulting and System Development	<h3>Management Accounting Consulting & Solutions</h3> <ul style="list-style-type: none"> • 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), Biz<i>f</i>, mcframe, Rakuraku Framework, etc. <h3>PLM Solutions</h3> <ul style="list-style-type: none"> • CAD add-on development, BOM/PDM development, and maintenance • Sales and adoption of our PLM console product
SES Co-Creation Business	<h3>Financial Business</h3> <ul style="list-style-type: none"> • Contracted development for securities companies (quasi-mandate-based), SE dispatching • Sales and adoption of internally developed fund wrap package <h3>Industrial Business</h3> <ul style="list-style-type: none"> • Contracted development (semi-commission), SE deployment
BPO & Managed Services	<h3>HR & Payroll BPO</h3> <ul style="list-style-type: none"> • Center-based HR related outsourcing services, such as payroll calculation • Contract calculation using our systems (Bulas, Win5) <h3>Accounting BPO</h3> <ul style="list-style-type: none"> • Consulting and center-based outsourcing services for accounting operations • Handles highly specialized tasks such as preparing financial statements and consolidated financial statements <h3>Onsite BPO</h3> <ul style="list-style-type: none"> • Dispatch of call center operators, recruitment services, and call center operations <h3>Managed Services</h3> <ul style="list-style-type: none"> • Product maintenance and business outsourcing services for packaged product vendors and service providers

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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Together for Value



Business Brain Showa-Ota Inc.