

FY2026 Full-Year Financial Results and Business Report

eBASE Co.,LTD.

TSE code 3835

May, 2026

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Company Overview

■ Company name	eBASE Co., Ltd. (Code number : 3835)
■ Share capital	190 million yen
■ Headquarters Location	Commercial Building No.2, 5-4-9, Toyosaki, Kita-ku, Osaka
■ Business Description	
eBASE Business	Business of Developing and Selling Product Information Management Systems
eBASE-PLUS Business	IT Development Outsourcing Business
■ Total Number of Group Employees	491 (500/ Including Officers) (As of April 2026)
■ History	
October 2001	Founding of eBASE Co., Ltd.
December 2006	IPO on the Osaka Securities Exchange Hercules Market
October 2010	Transitioned to JASDAQ Market Standard
March 2017	Market Transitioned to the Tokyo Stock Exchange Second Section
December 2017	Designated as a first-section stock on the Tokyo Stock Exchange
April 2022	Transitioned to Tokyo Stock Exchange Prime Market

【For Individual Investors】 Announcement of Online Earnings Briefing / IR Webinar

For Individual Investors

Announcement of Online Earnings Briefing / IR Webinar

**FY2026 Full-Year Financial Results
and Business Report**

Jun. 22 (Mon) 19:00~20:00 JST



**Representative Director
and President**

Takao Iwata



**Director and Operating
officer, CFO**

Katsuyasu Kubota



**Applications are scheduled to open
on Jun. 4 (Thu).**

**Free to attend/Pre-registration required/
Live Q&A session included**

**On-demand Replay: Available late Jul.
(YouTube)**

Notice of Execution of Share Transfer Agreement for Acquisition of Shares in KSP-SP Co., Ltd. (To Make It a Subsidiary)

At its Board of Directors meeting held on April 28, 2026, the Company resolved to execute a share transfer agreement to acquire 74.8% of the issued shares of KSP-SP Co., Ltd.

Launching Next-Generation Micro-Marketing Business

Product Micro-Data

Shozai ebisu



Detailed Product Data



eBASE Co., Ltd.



Purchase Micro-Data

KSP-POS

POS Data

KSP²

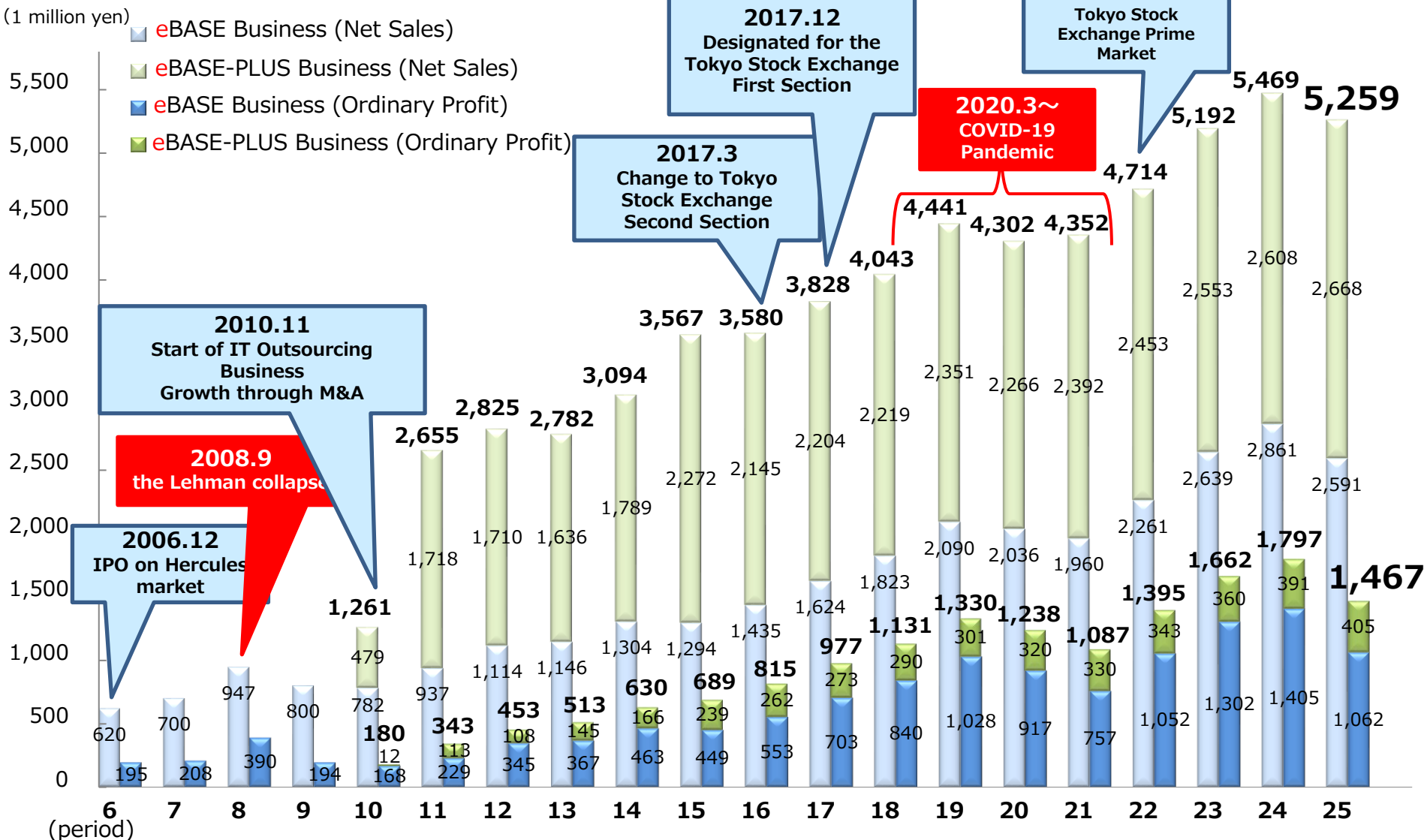


KSP-SP Co., Ltd.

From 'What Sold' to 'Why It Sold'

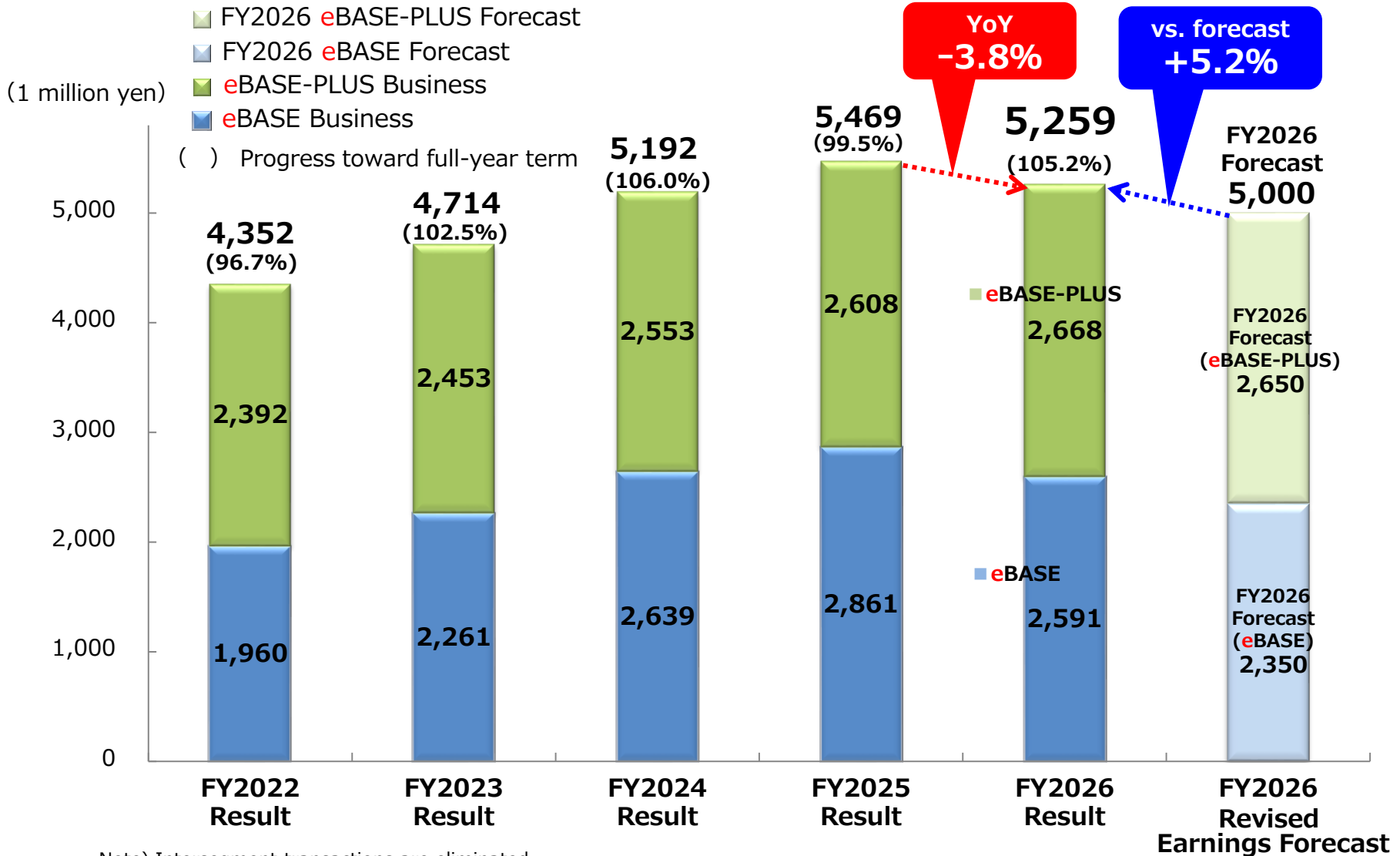
Innovation in Product Development and Sales Proposals Through the Integration of eBASE and KSP-SP

Trends in sales and ordinary income since listing

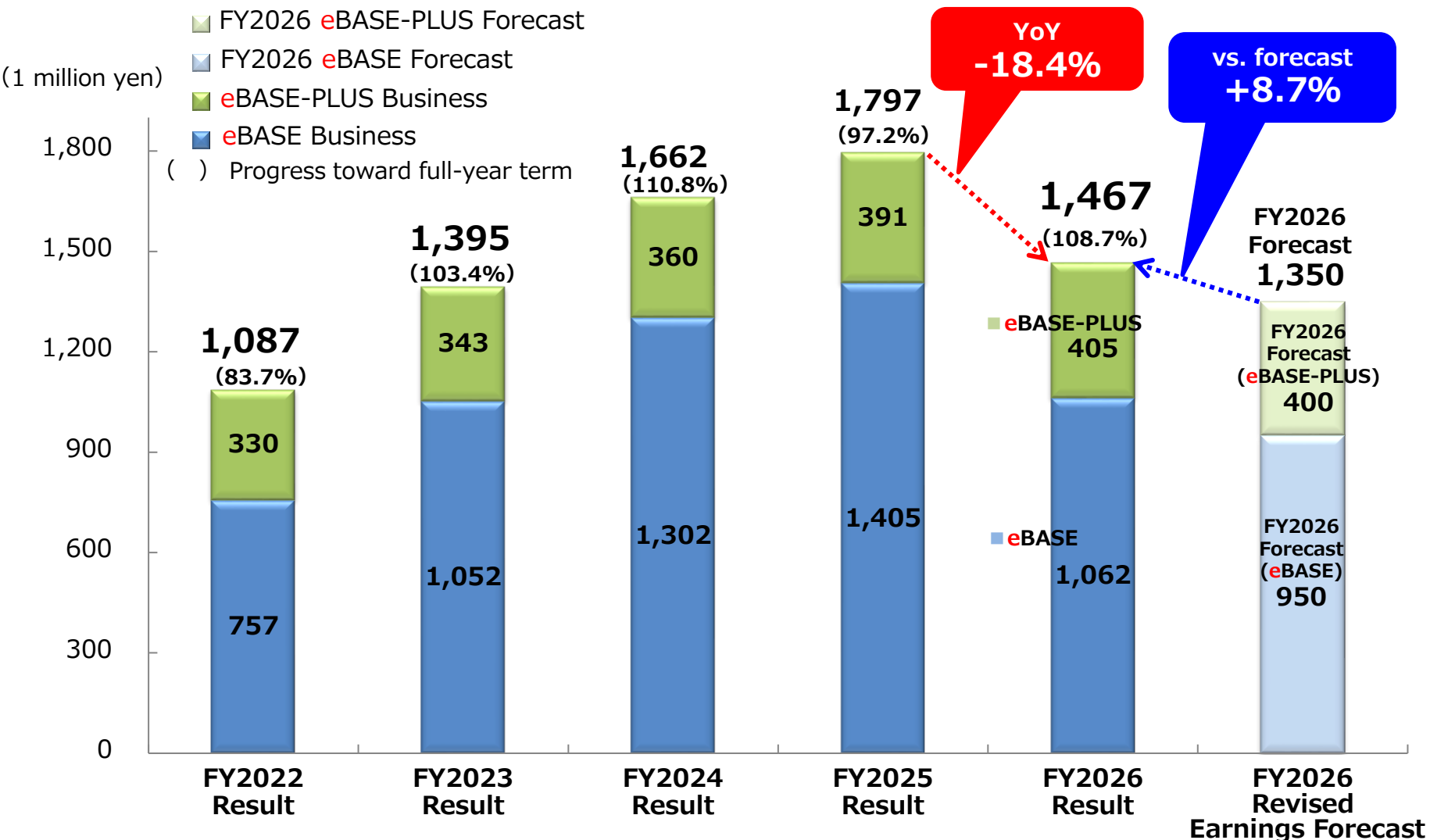


Note) For the notation of amounts, transactions between segments are offset and eliminated, and amounts less than one million yen are rounded down.

FY2026 Consolidated Net Sales



FY2026 Consolidated Ordinary profit



Note) Intersegment transactions are eliminated.

FY2026 Consolidated Results and Consolidated Balance Sheet

(1 million yen)

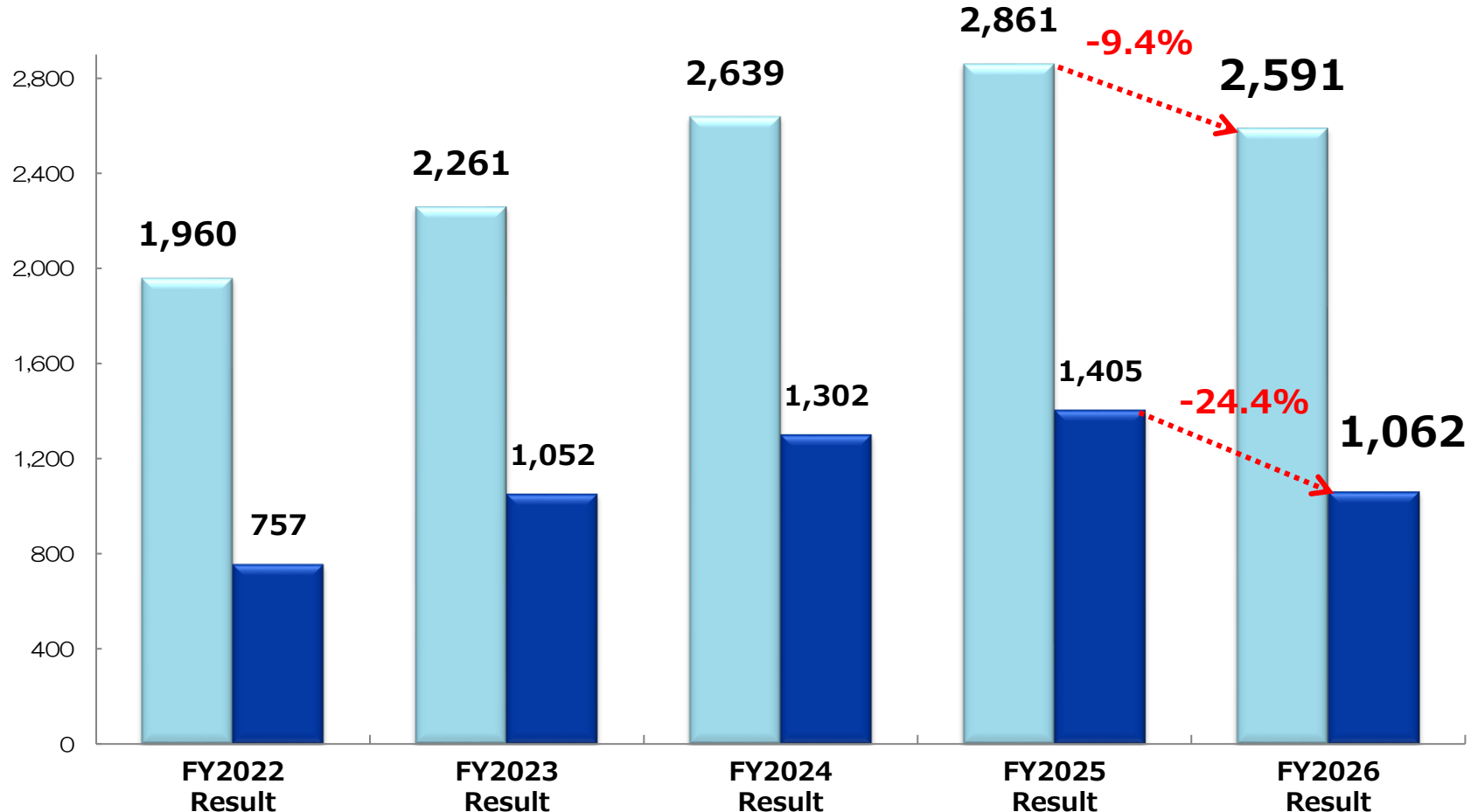
	FY2022 Result	FY2023 Result	FY2024 Result	FY2025 Result	FY2026 Result
Net sales	4,352	4,714	5,192	5,469	5,259
(eBASE Business)	(1,960)	(2,261)	(2,639)	(2,861)	(2,591)
(eBASE-PLUS Business)	(2,394)	(2,455)	(2,555)	(2,626)	(2,679)
(Intersegment transactions)	(-2)	(-2)	(-2)	(-17)	(-10)
Operating Income	1,081	1,365	1,651	1,731	1,431
Ordinary income	1,087	1,395	1,662	1,797	1,467
(eBASE Business)	(757)	(1,052)	(1,302)	(1,405)	(1,062)
(eBASE-PLUS Business)	(330)	(343)	(360)	(391)	(405)
(Intersegment transactions)	(0)	(0)	(0)	(0)	(-)
Net income*	744	890	1,144	1,250	1,026
	Prior period (As of March 2025)	As of March 31,2026	Increased/ Decreased	* Profit attributable to owners of parent.	
Current assets	6,422	6,053	-368	Cash and deposits -394, Securities+108	
Fixed assets	1,690	2,044	+354		
(Property, plant and equipment+Intangible assets)	(288)	(322)	(+33)		
(Other assets)	(1,401)	(1,721)	(+320)	Investment securities+316	
Total assets	8,112	8,098	-14		
Current liabilities	745	697	-47		
Total liabilities	754	730	-24		
Total shareholder's equity	7,255	7,235	-19	Purchase of treasury shares -420 Retained earnings +402 (Dividend payment -624) (Net income* +1,026)	
Subscription rights to shares	2	0	-2		
Total net assets	7,357	7,368	+10		
Total liabilities and net assets	8,112	8,098	-14		

FY2026 Results by Segment / eBASE Business

eBASE Business (Packaged software business)

(1 million yen)

Net sales Ordinary income

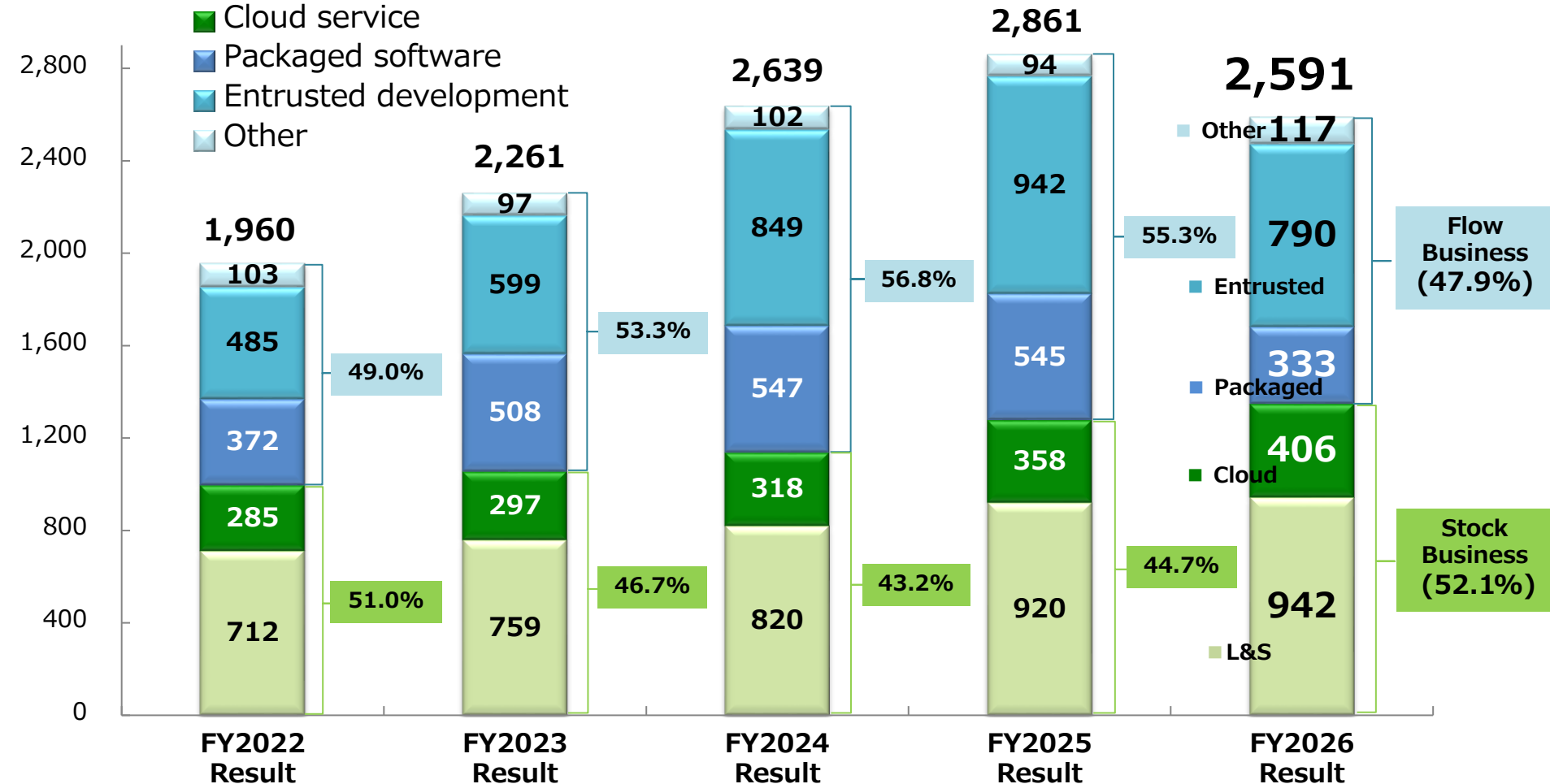


Note) Intersegment transactions have not been offset or eliminated.

Sales results by type

(1 million yen)

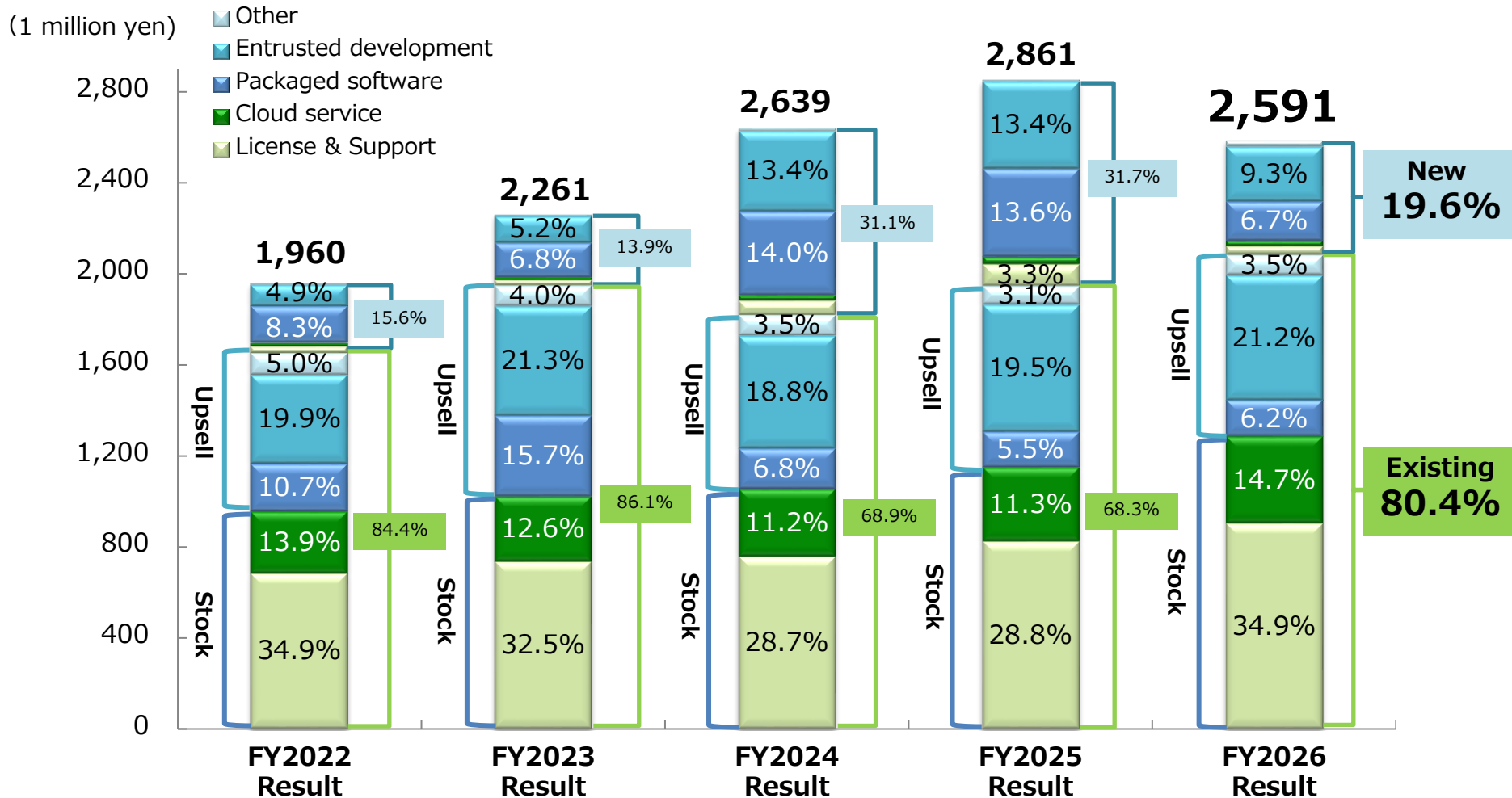
- License & Support
- Cloud service
- Packaged software
- Entrusted development
- Other



Note) Amounts less than one million yen are disregarded.

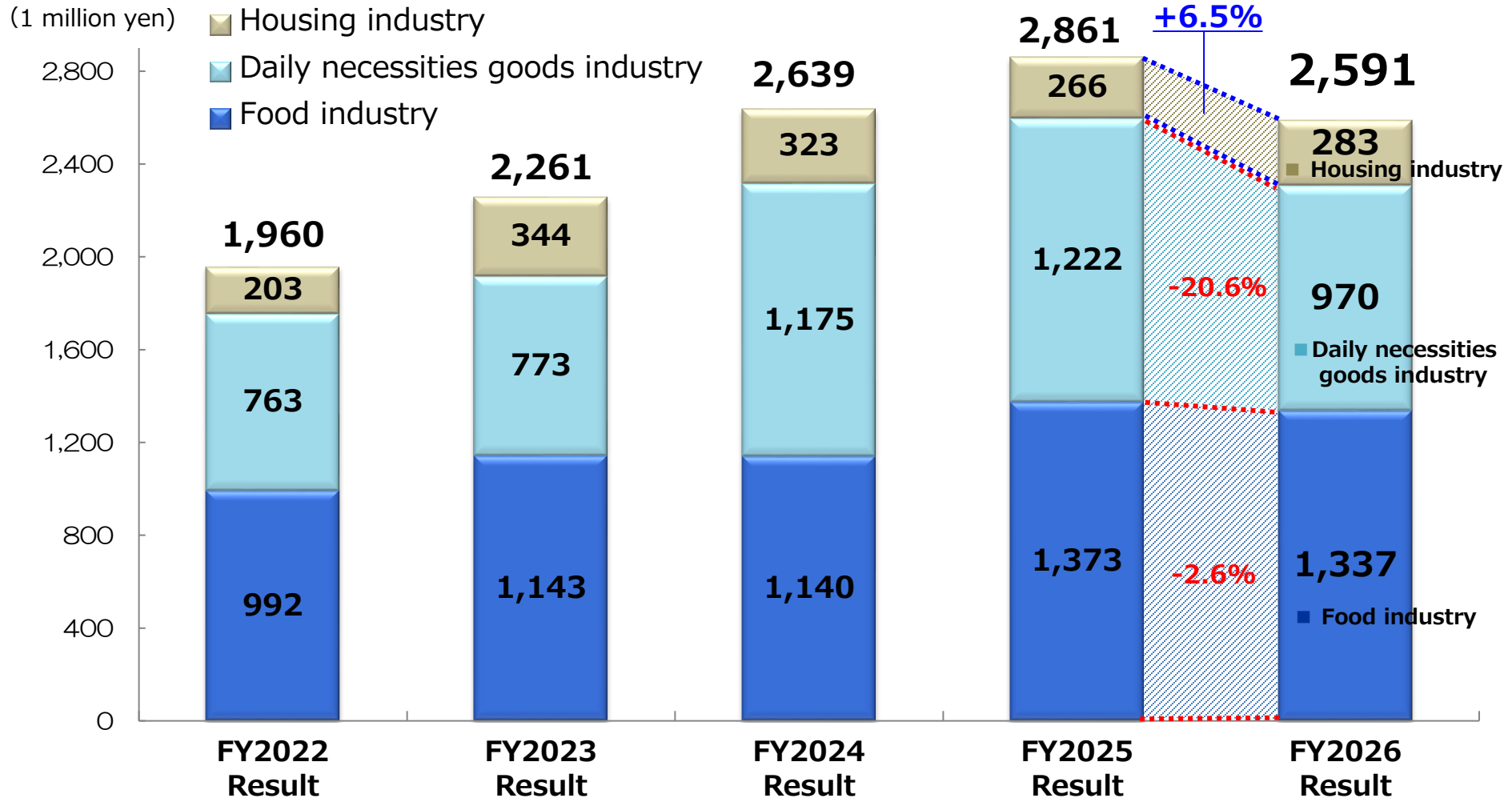
FY2026 Results by Segment / eBASE Business

Sales results by new and existing



Note) Figures less than 3% are omitted.

Sales Results by Industry



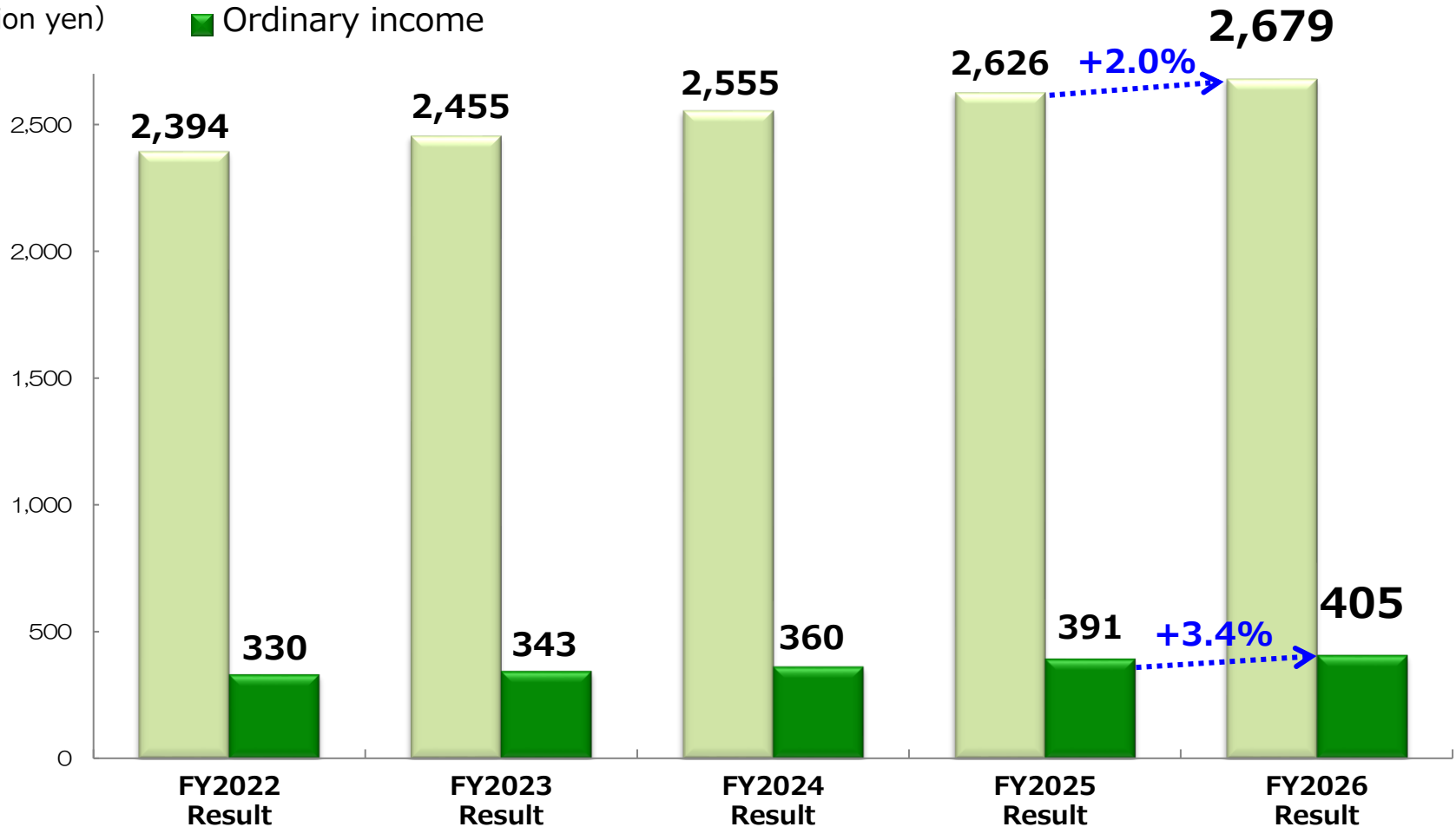
Note) Amounts less than one million yen are disregarded.

FY2026 Results by Segment / eBASE-PLUS Business

eBASE-PLUS Business (IT Outsourcing Business)

■ Net sales
■ Ordinary income

(1 million yen)



Note) Intersegment transactions have not been offset or eliminated.

Full-year (Year ended March 2027) Earnings forecasts

■ FY2026 First Half Result

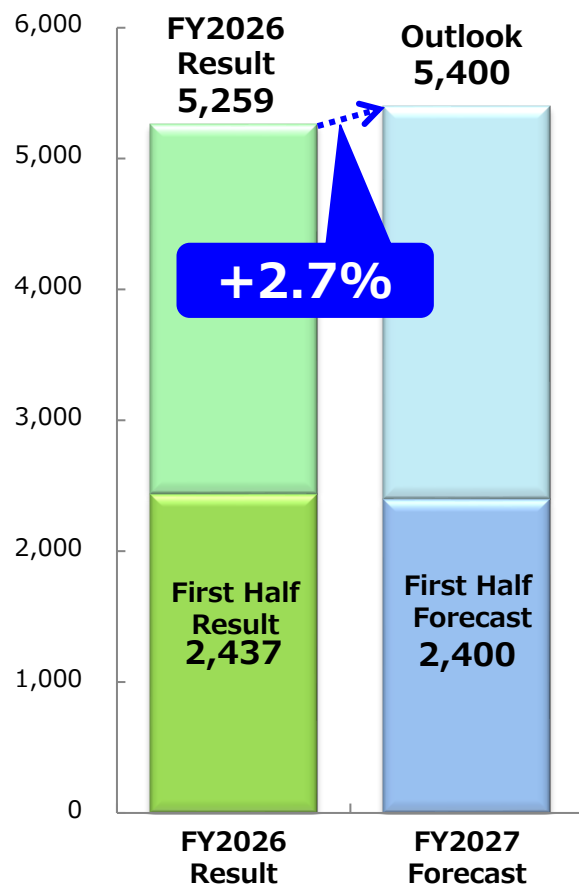
■ FY2026 Result

■ FY2027 First Half Forecast

■ FY2027 Forecast

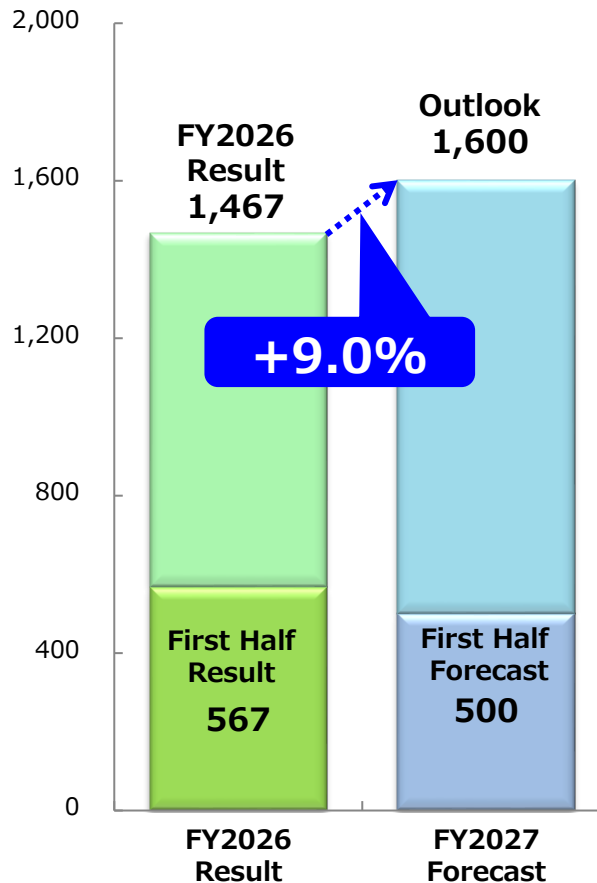
Net sales

(1 million yen)



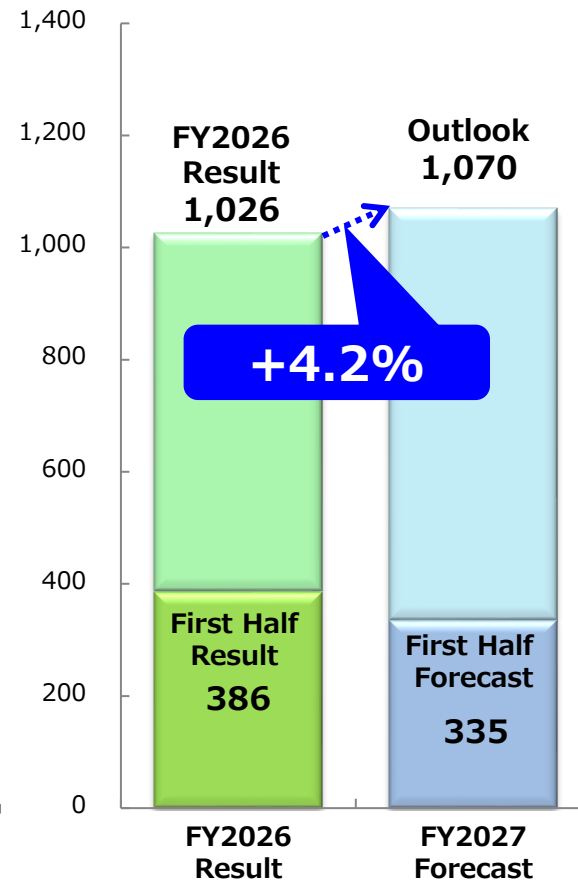
Ordinary income

(1 million yen)



Net income*

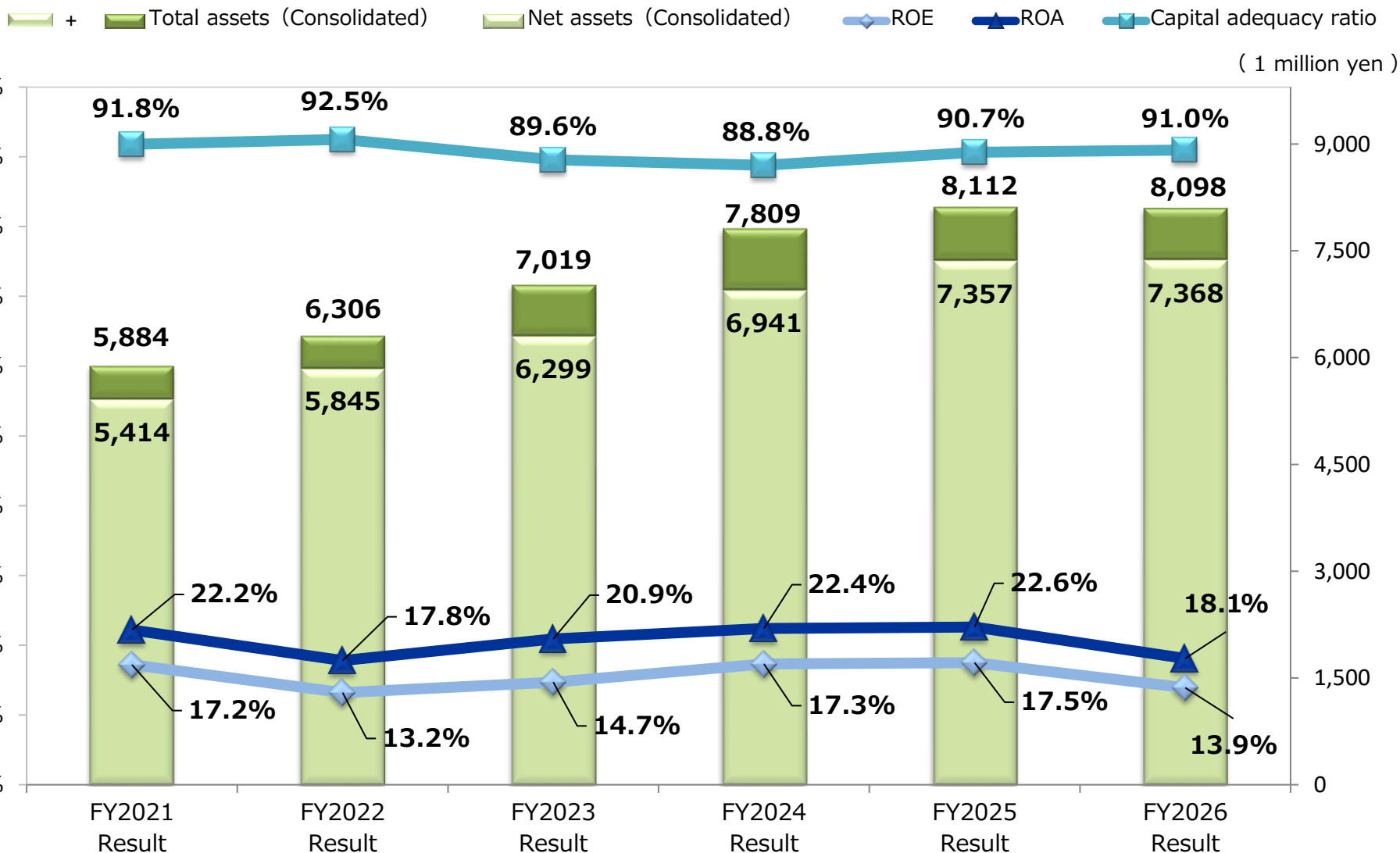
(1 million yen)



(Note) 1. Profit attributable to owners of parent.

2. The consolidated earnings forecast for the next fiscal year incorporates the estimated impact, as of the current point in time, of acquisition-related costs associated with M&A activities as well as advertising and promotional expenses for the BtoBtoC business.

Capital Position (ROE and ROA, etc.)

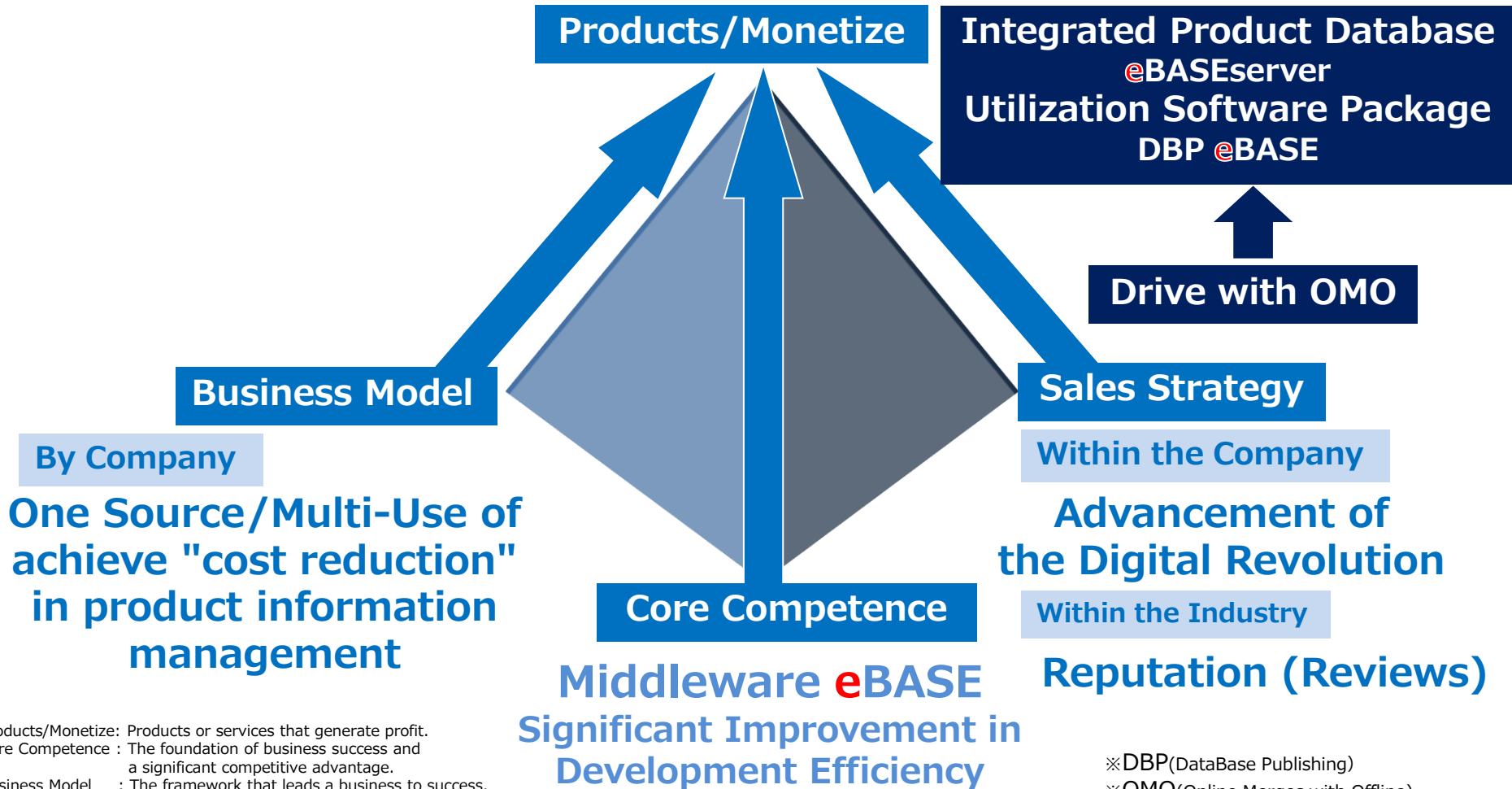


eBASE Business Strategy Overview

- **BtoB Business** 「0th eBASE」
Product Information Management Solutions
by Company
「1st eBASE」
Industry-Specific Product Information
Management Solutions
- **BtoBtoC Business** 「2nd eBASE」
Consumer-Focused Mobile App Solutions

By Company

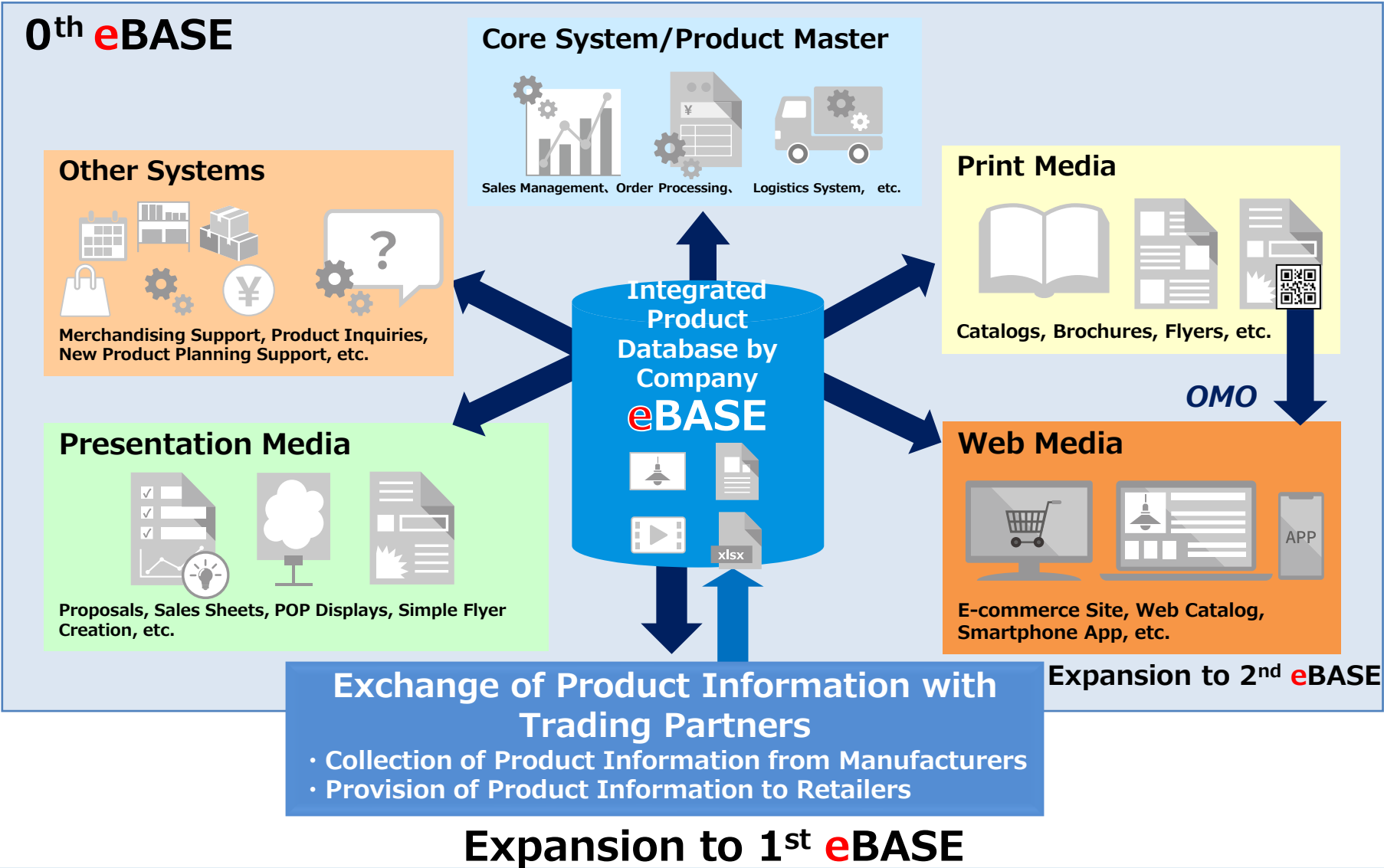
Development and Expansion of an Integrated Product Database



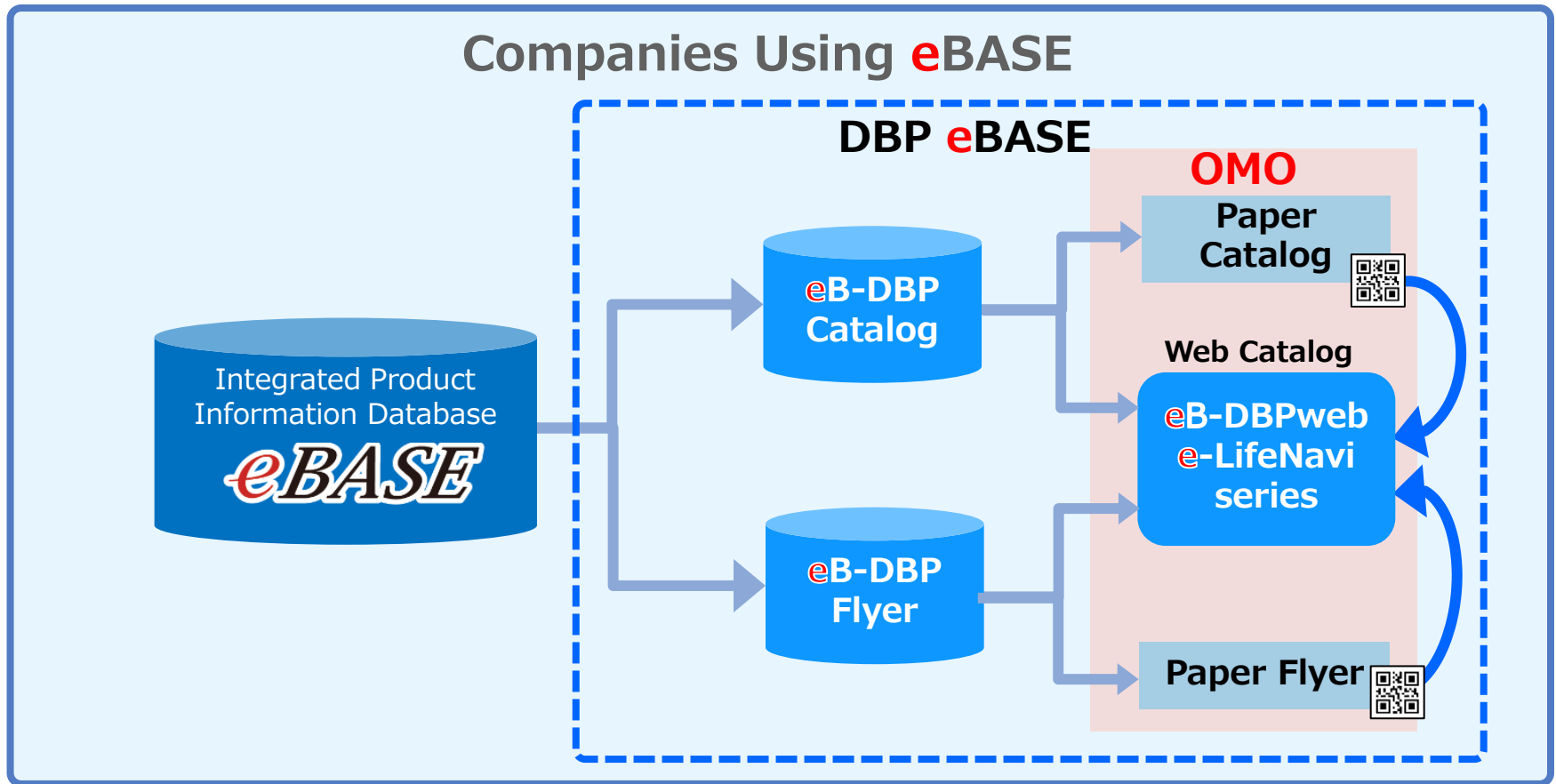
Products/Monetize: Products or services that generate profit.
 Core Competence : The foundation of business success and a significant competitive advantage.
 Business Model : The framework that leads a business to success.
 Sales Strategy : Measures to accelerate the business model.

※DBP(DataBase Publishing)
 ※OMO(Online Merges with Offline)

0th eBASE The One Source/Multi-Use Business Model



Achieve media DX with next-generation OMO by integrating an integrated product information database with "DataBase Publishing (DBP)" to simultaneously reduce traditional media planning and production costs!

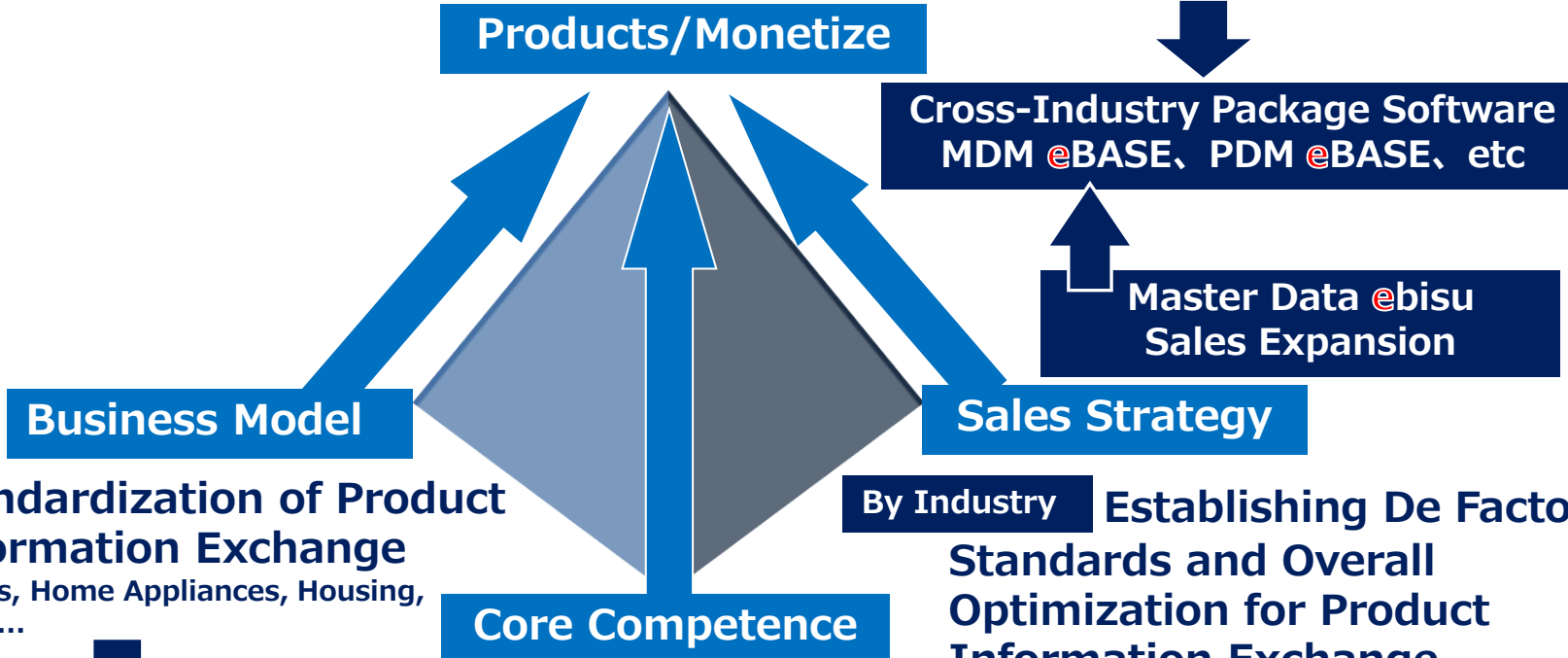


BtoB/Business Strategy for Industry-Specific Product Information Exchange

By Industry

Development and Expansion of an Integrated Product Database

Foods Safety Information Management System /FOODS eBASE,
Daily necessities Information Management System /GOODS eBASE, etc



By Industry

Standardization of Product Information Exchange

Food, Daily Goods, Home Appliances, Housing, Stationery, Tools...

Product Information Data Pool

「Shozai ebisu」

||

By Industry

「Industry ebisu」

Cross-industry

「Master Data ebisu」

By Industry

Establishing De Facto Standards and Overall Optimization for Product Information Exchange

Core Competence
Middleware eBASE
Significant Improvement in Development Efficiency

※MDM(Master Data Management)
PDM(Product Data Management)

Product information exchange between manufacturers and retailers is inefficient!

Manufacturer

Retail Industry

Providing information in different formats and through different methods for each retailer!

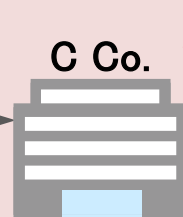
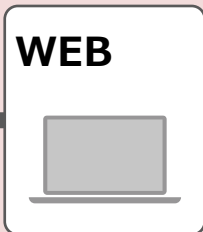
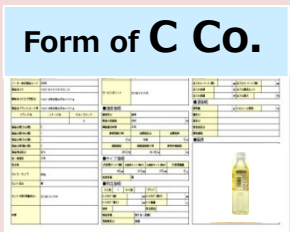
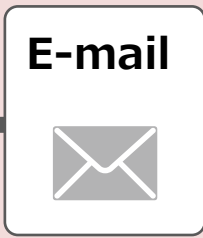
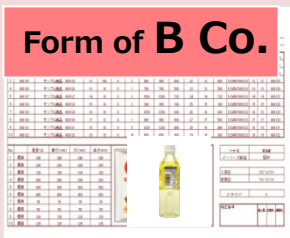
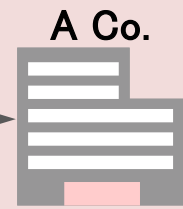
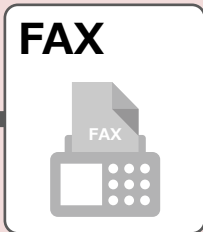
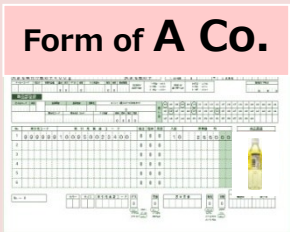
Analog Information Collection

Manually Registering Products on Each Client's Server.

Creating Documents for Each Customer.



High Burden of Provision



Collection Challenges

Numerous Errors

Slow

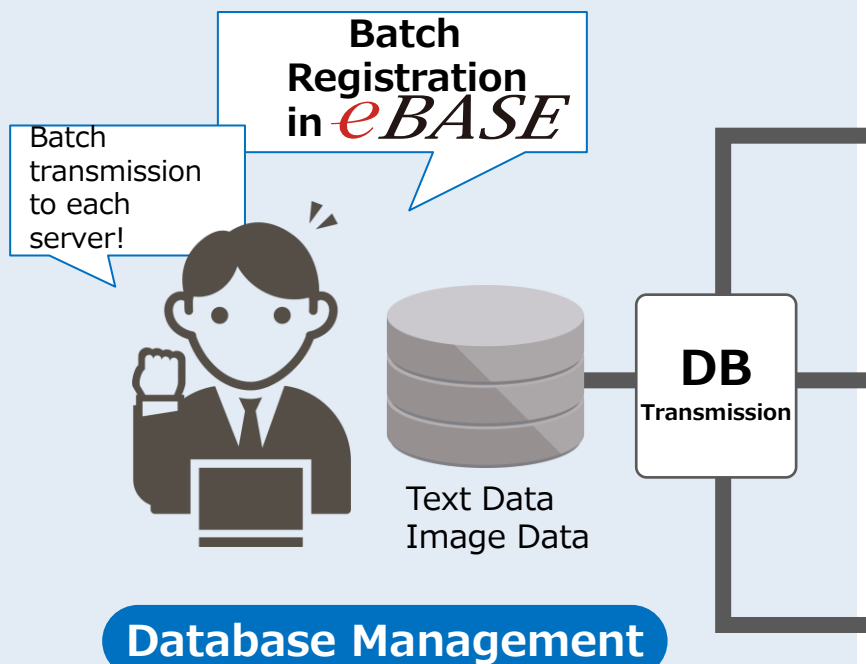
Hard to Find

Difficult to Reuse

Promoting Efficiency in Product Information Exchange between Manufacturers and Retail !

Manufacturer

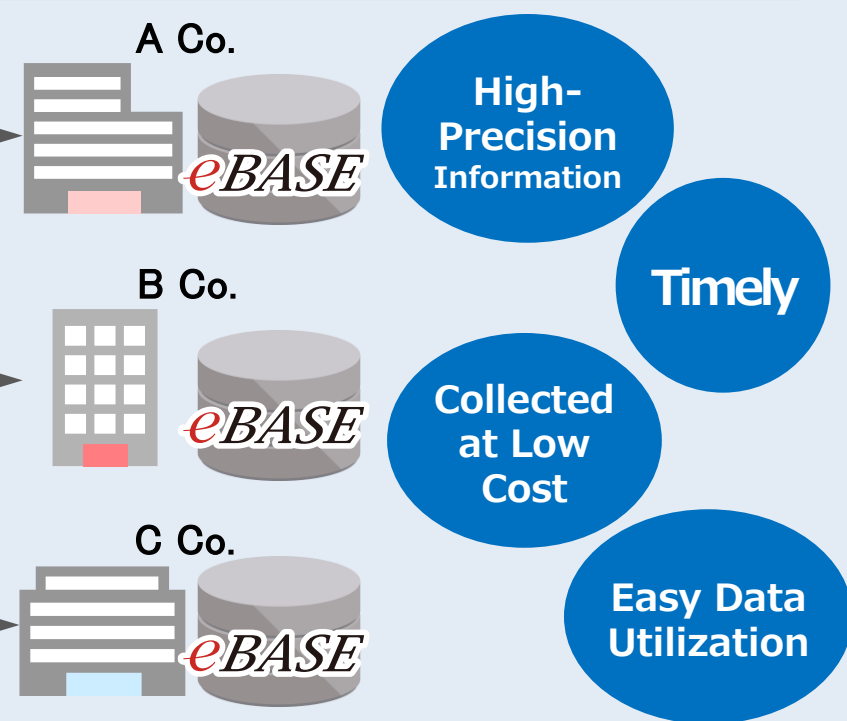
Partial Standardization of Product Information Provision



Sending Multiple Times to Various Retailers!

Retail Industry

Collecting Product Information Digitally!



Requesting Multiple Times from Many Manufacturers!

1st eBASE Promote the standardization of business model-specific product information exchange across industries.

Facilitate product information flow from upstream to downstream using a relay system!
Achieve increased efficiency for both buyers and suppliers!

Social needs

Food safety and security

Freemium!

Volunteerism

Adoption across the entire food retail sector

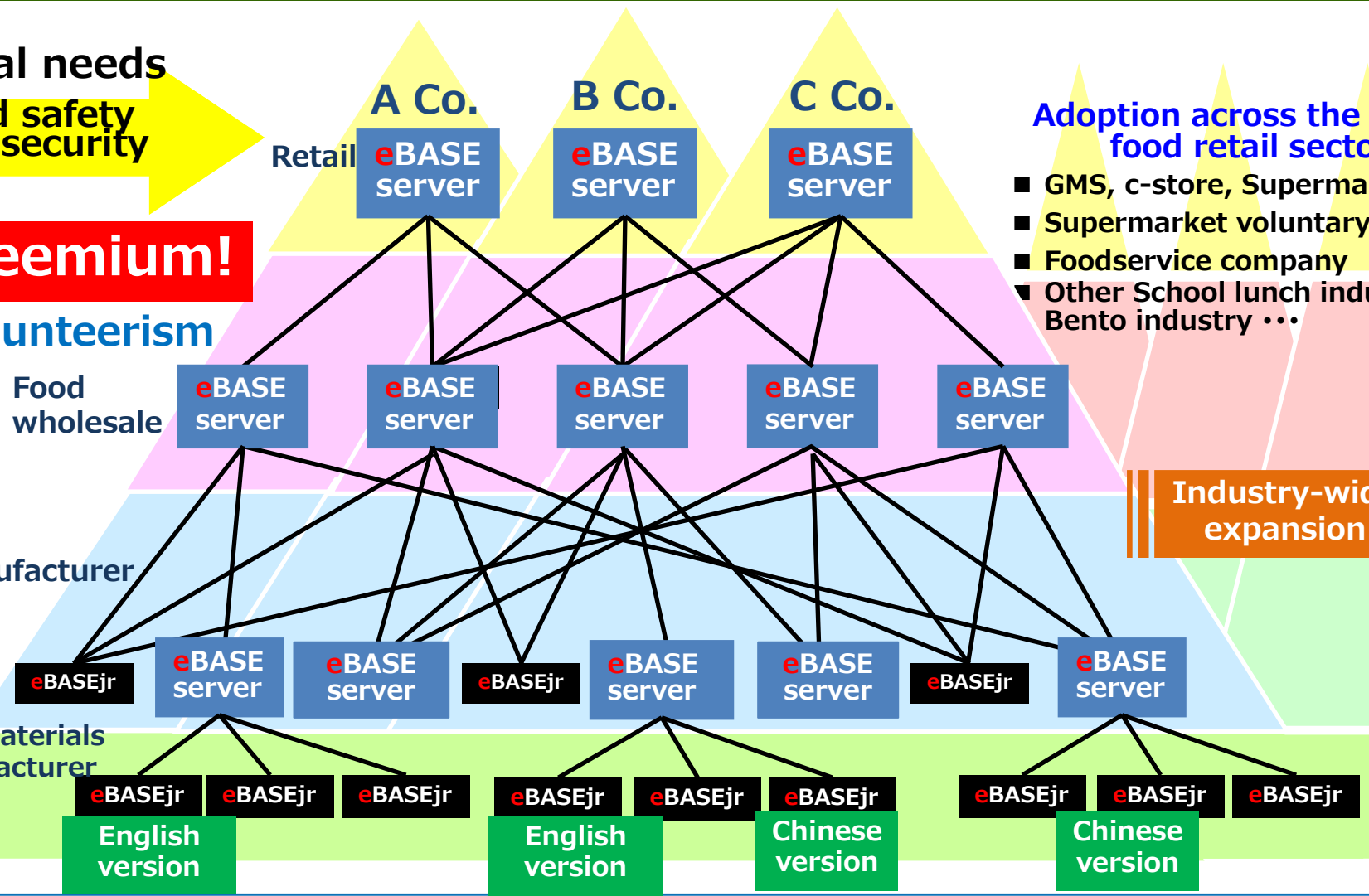
- GMS, c-store, Supermarket ...
- Supermarket voluntary chain
- Foodservice company
- ▼ Other School lunch industry, Bento industry ...

Food wholesale

Food manufacturer

Raw materials manufacturer

Industry-wide expansion



Industry-specific Product Information Data Pool "Shozai eBisu" (Gathering Information from Manufacturers)

Shozai eBisu

Provide efficient product details information !

Update product information at any time !

Effective collection of detailed information of the product !

Registered member
(Food manufacturer, etc)

FOODS eBASE

Product detail information

Free
Register product detail information.
※Open information only.

Product data pool
Shokuzai eBisu

Product detail information

Premium
Download product detailed information.

Use member
(Food retailing, etc)

FOODS eBASE

Product detail information

Expand to multiple industries
Industry eBisu

Master Data eBisu
※ Basic Product Information

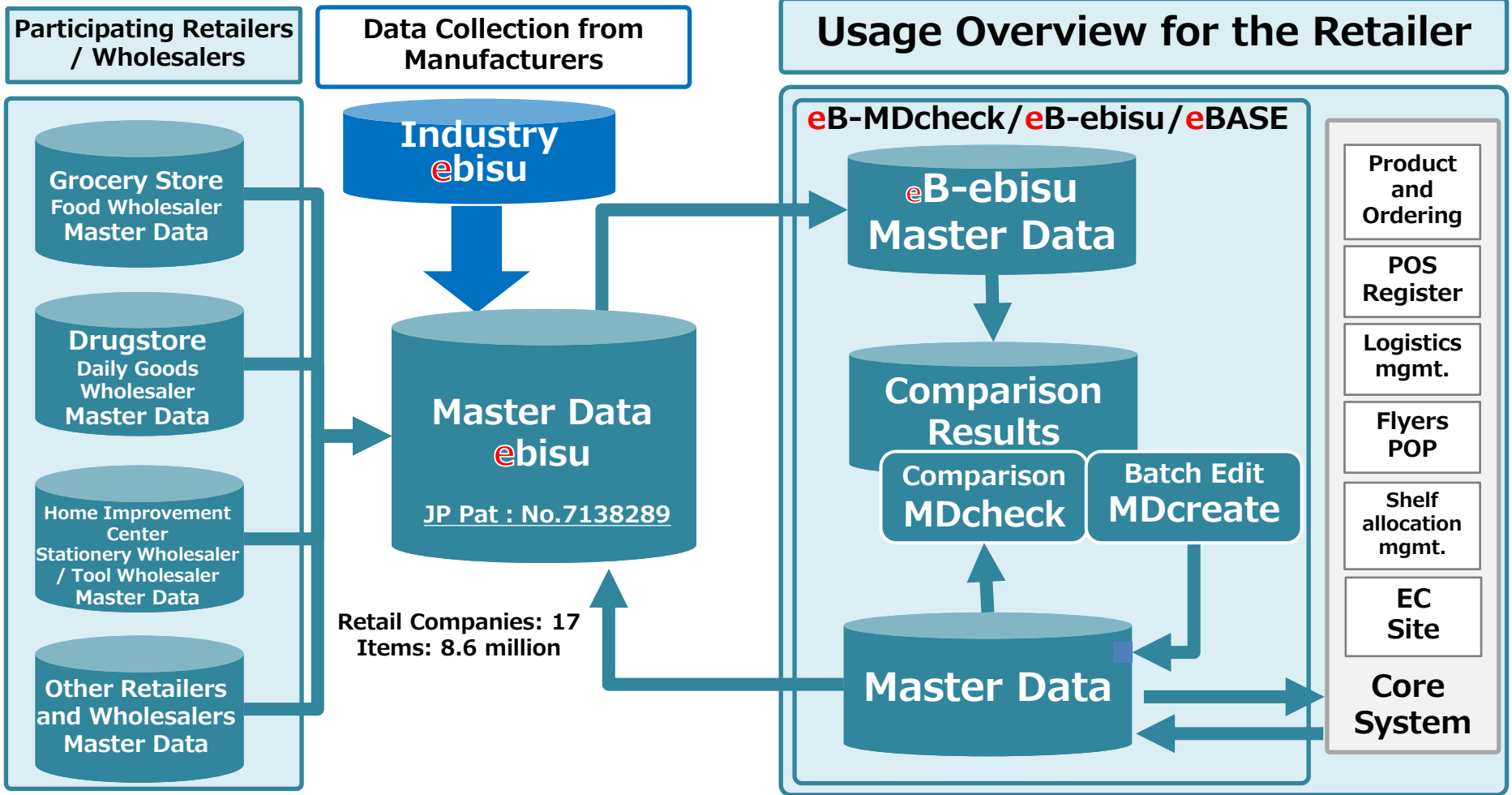
Daily necessities industry	Pharmaceutical industry	Consumer electronics industry	Stationery industry	Housing industry	Tool industry
eB-goods	eB-OTCdrug eB-medicine	eB-appliance	eB-stationery	eB-housing	eB-tools
Nichizatsu eBisu	OTC eBisu Chozai eBisu	Kaden eBisu	Bungu eBisu	Jutaku eBisu	Kougu eBisu
eBASE	eBASE	eBASE	eBASE	eBASE	eBASE

1st eBASE Master Product Data Pool "Master Data ebisu" and Usage Overview

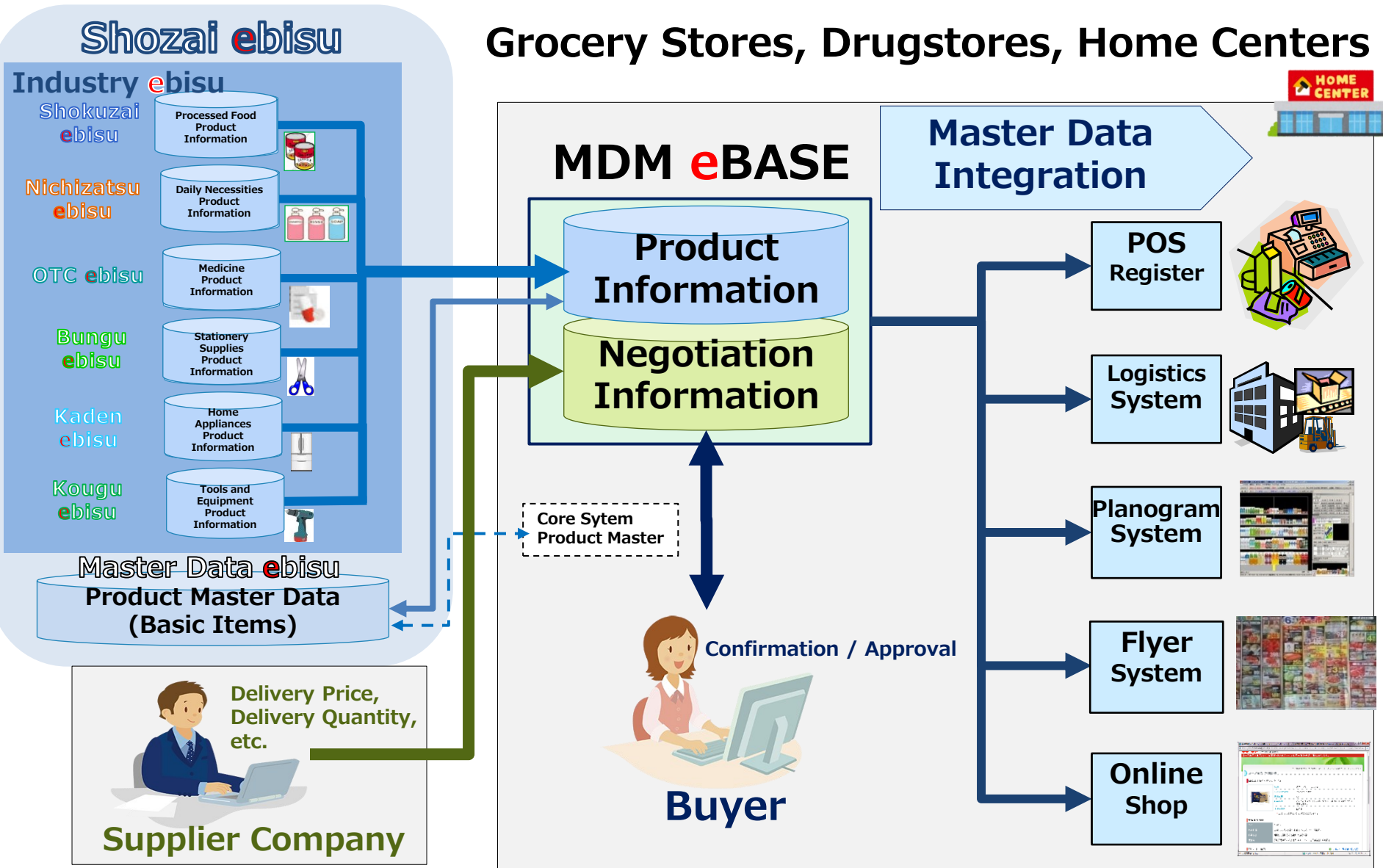
After collecting and normalizing product master data from participating retailers and wholesalers, build the "Master Data ebisu"!

MDcreate : Compare the majority-rule champion data with the relevant retail master data!

MDcheck : Review the comparison results and use them as the Retail Master Data!

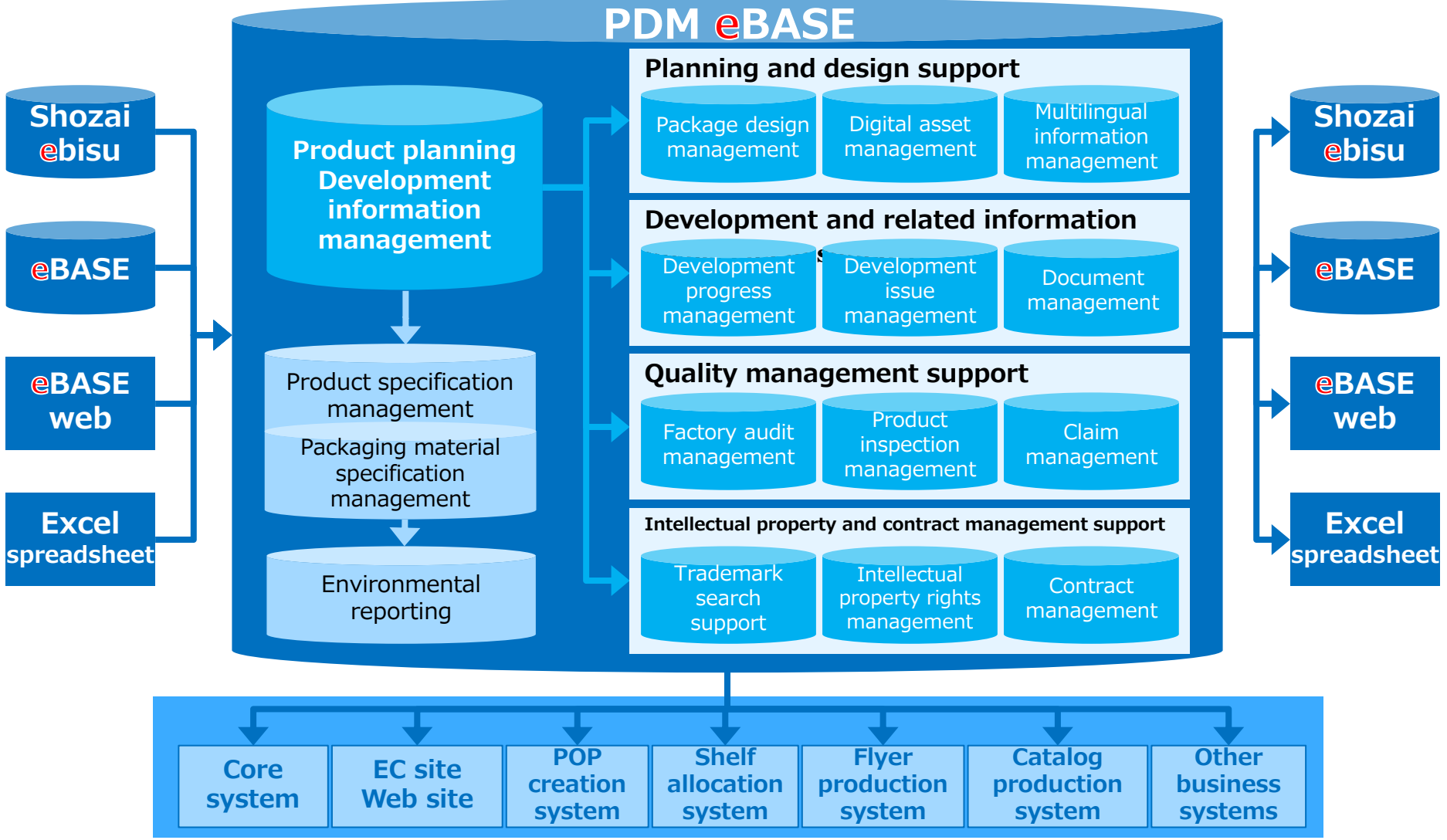


Grocery Stores, Drugstores, Home Centers



1st eBASE **Cross-industry/Product Planning Management for Manufacturers and Retail Private Brands with PDM eBASE**

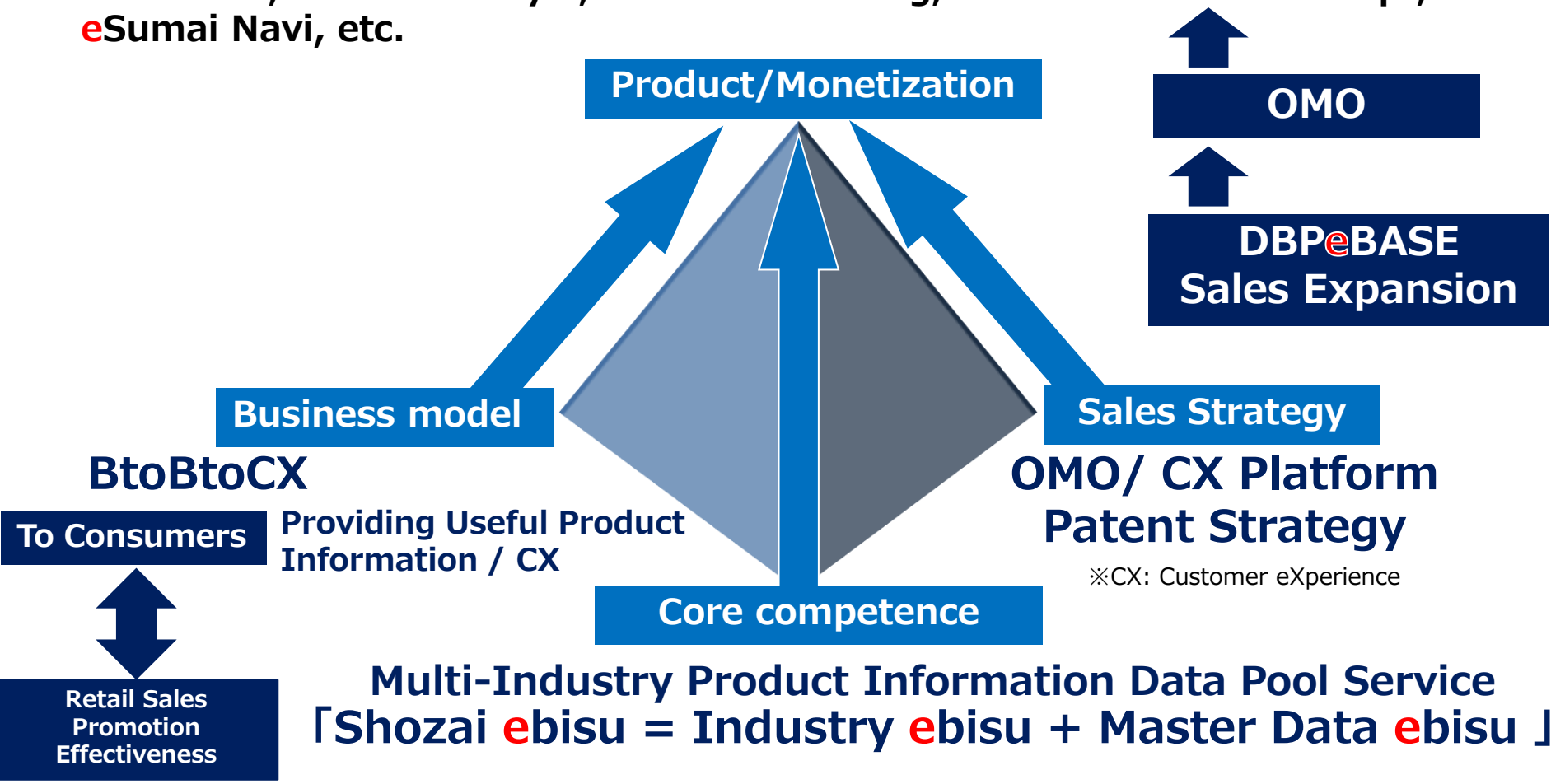
Integrated management and promotion of the use of product information throughout the entire planning, design, and development process!



For Consumers

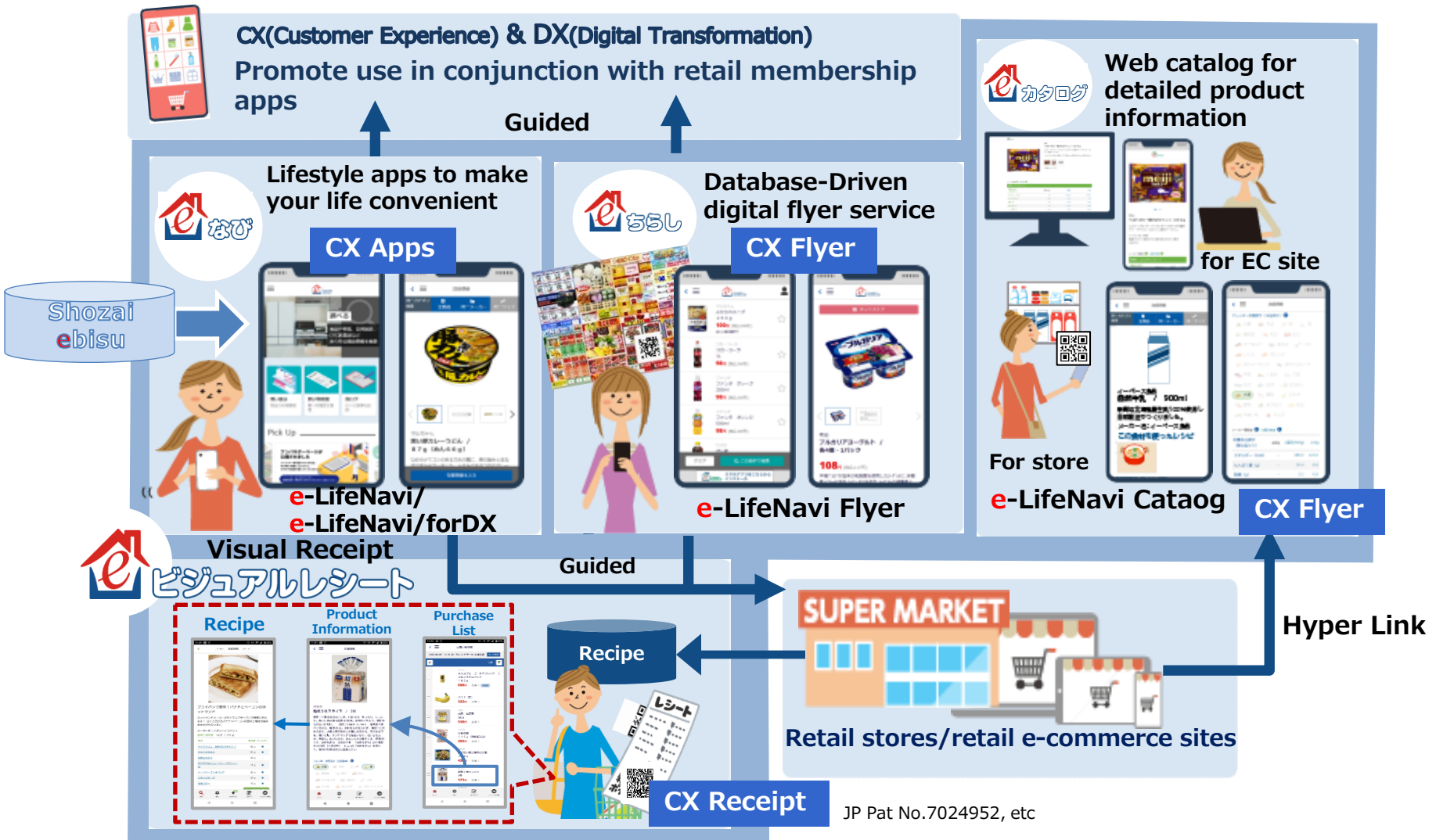
Distributing Lifestyle Applications to Consumers Through Retail

e-LifeNavi, e-LifeNavi Flyer, e-LifeNavi Cataog, e-LifeNavi Visual Receipt, eSumai Navi, etc.



Multi-Industry Product Information Data Pool Service
 「Shozai ebisu = Industry ebisu + Master Data ebisu」

Seamless integration of print and digital! Collaboration across the e-LifeNavi series!



Note: "e-LifeNavi for DX" is a DX promotion tool for retailers and manufacturers. It is an easy-order type DX app that tailors the functionality of "e-LifeNavi" to the products handled by individual companies.

eSumai Navi Disclosure of product information and manuals for home appliances and housing equipment to consumers in one go.

Search and register My Equipment from the Housing Equipment DB



2D Code Sheet for Login



OMO!
Easy login with 2D code scanning



The house maker has registered the new equipment!

You can quickly find our equipment manual!

Later, you can search for and additionally register purchased home appliances!
I want you to register automatically!

Purchase receipts and warranty cards can also be taken and managed.

Home appliance check to be purchased Product information, instruction manual, pamphlet

My Equipment List



Product information



Manuals



Search

My Equipment

Housing Equipment DB

Product information / Manuals / +pamphlets

- Housing equipment, building materials
- Home appliances, tools, etc

Browse the manual by turning pages! It's a little small on a smartphone, but ... Easy to see on PCs and tablets!

You can search for characters in the manual, so it's easy to find!

You can easily check the product specifications



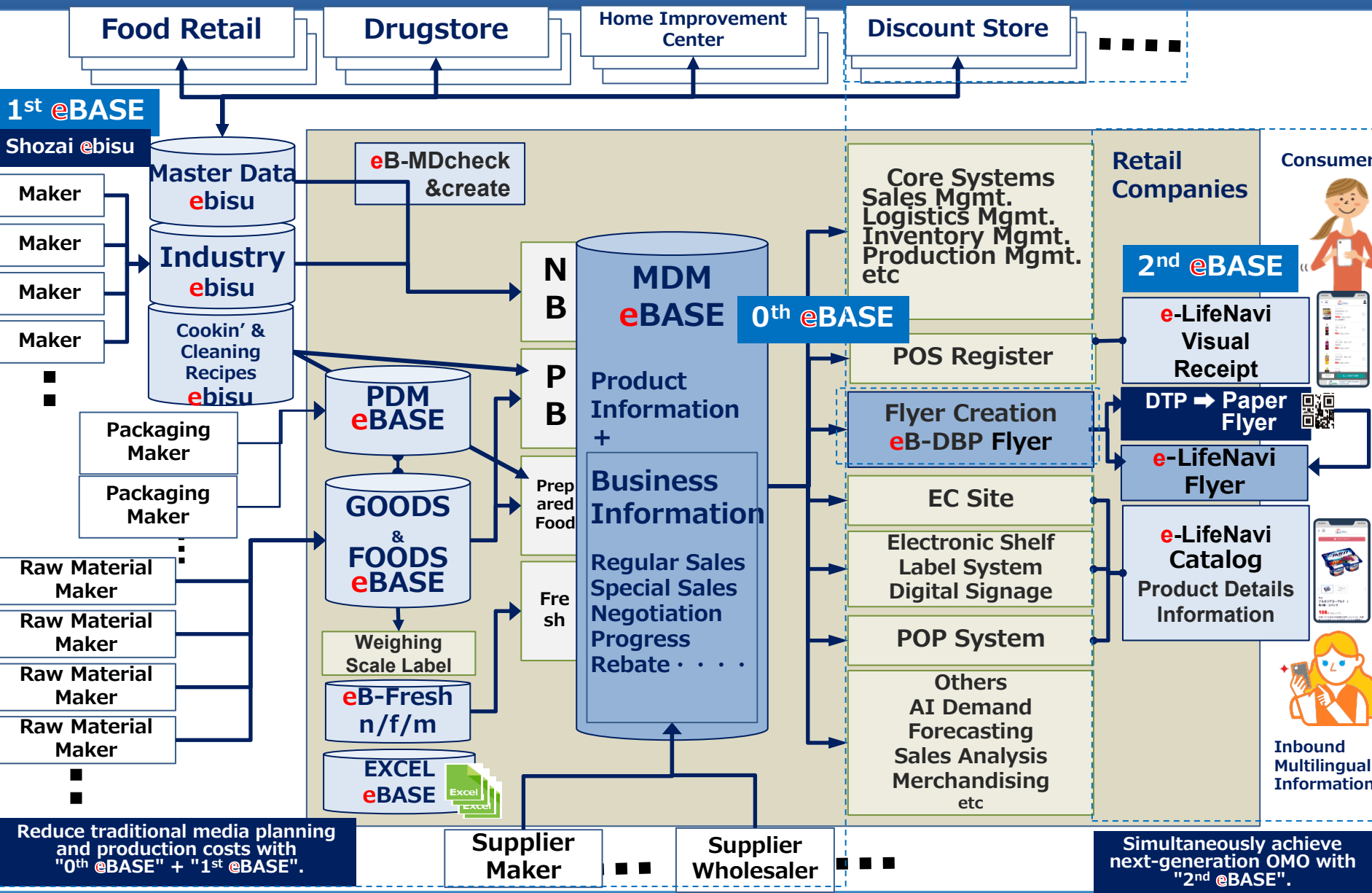
Retail company / House maker

eBASE

"eSumai Navi : JP Pat No.7024952"

Output of 2D code sheets for login
OMO!

Overview of eBASE Total Solution (Retail Company Case Study)



0th → 1st → 2nd eBASE Business Strategy and Synergies

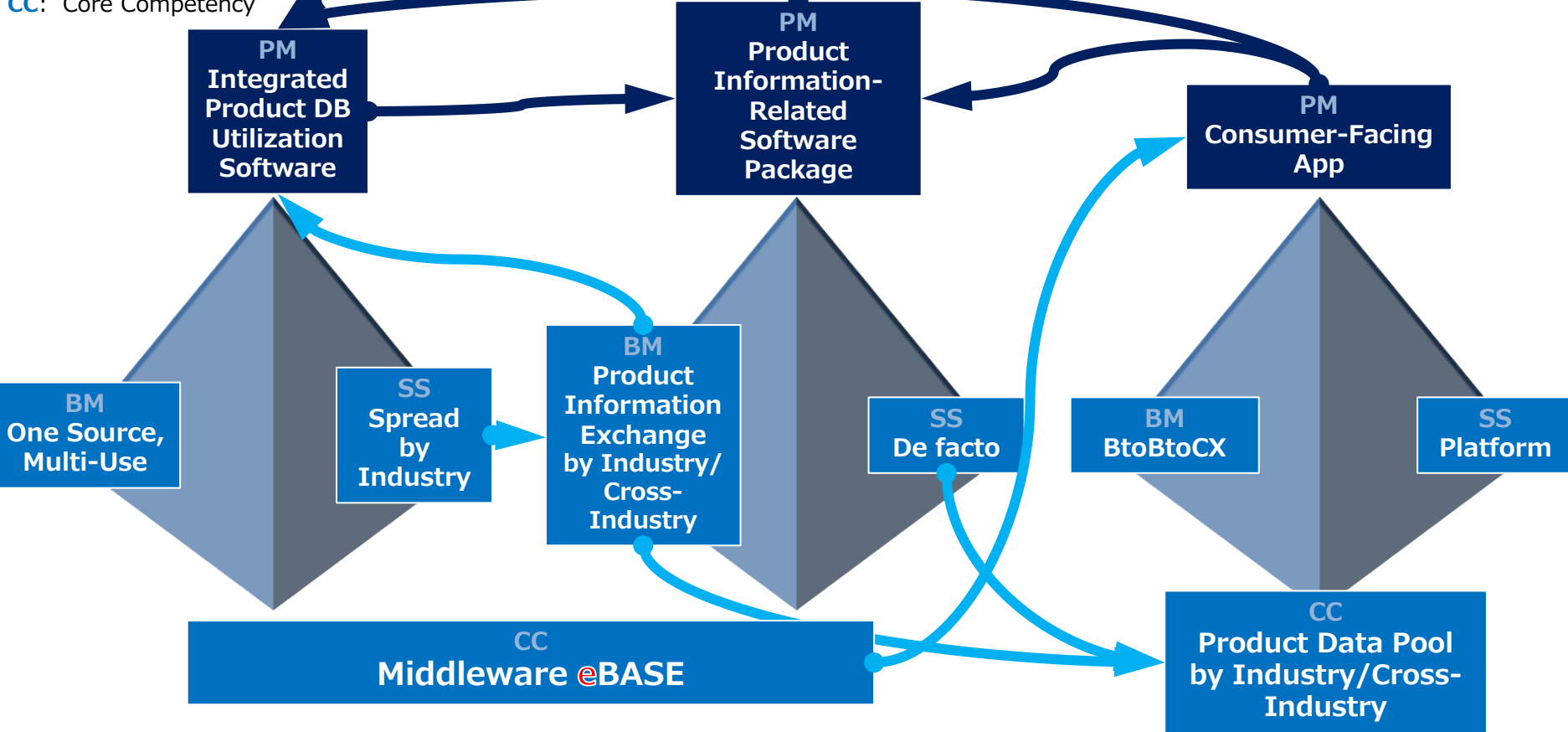


PM: Products/Monetization

BM: Business Model

SS: Sales Strategy

CC: Core Competency



eBASE Business Report

BtoB Business Strategy 「0th / 1st eBASE」 Progress

■ Food Industry

ARCS COMPANY, LIMITED
 AEON Co., Ltd.
 AEON KYUSHU CO., LTD.
 AEON TOPVALU CO., LTD.
 IZUMI Co.,Ltd.
 Ito-Yokado Co., Ltd.
 KASUMI CO.,LTD.
 KANSAI FOOD MARKET LTD
 COPRO Corporation
 SUMMIT,INC.
 CGC JAPAN Co.,Ltd.
 Shizutetsu Store
 Seiyu Co., Ltd.
 SOTETSU ROSEN Co.,Ltd.
 The Daiei, Inc.
 Tenmaya Store Co.,Ltd.
 Tobu Store
 Nihon Ryutsu Sangyo Co.,Ltd.
 Valor Holdings Co., Ltd.
 FRESTA Co.,Ltd
 Beisia Co., Ltd.
 Belc CO., LTD.
 MARUKYOU, Inc.
 MANDAI Co.,Ltd.
 YAOKO Co.,Ltd.
 LIFE CORPORATION.
 Secoma Company,Ltd.
 FamilyMart Co., Ltd.
 Japanese Consumers' Co-operative Union.
 CO-OPDELI CONSUMERS' CO-OPERATIVE UNION.
 U CO-OP.
 TOKAI CO-OP.
 CO-OP Hokuriku.
 CO-OP KINKI.
 CONSUMERS CO-OPERATIVE KOBE.
 COOP KYUSHU
 Oisix ra daichi Inc.
 Costco Wholesale Japan, Ltd
 Japan Agricultural Cooperatives

ASAHI SHOKUJIN Co.,Ltd.
 Ishikawa Chuou syokuhin Co.,Ltd.
 ITOCHU-SHOKUJIN Co.,Ltd.
 KATO SANGYO CO., LTD.
 Kankan Inc.
 KOKUBU GROUP CORP.
 GOGYOFUKU CO. LTD.
 SHIDAX CORPORATION.
 Japan Inforex, Inc.
 TAKAYAMA Co.,Ltd.
 TANESAI Co., Ltd.
 TOKAN Co.,Ltd.
 NIPPON ACCESS, INC.
 TOKYO COLD CHAIN
 DOSHISHA CORPORATION.
 Tominaga Boeki Kaisha, Ltd.
 NISSIN HEALTHCARE FOOD SERVICE CO.,LTD
 Nosui Corporation
 Mitsui & Co. Retail Trading Ltd.
 Mitsubishi Shokuhin Co.,Ltd
 Yamaboshiya Co., Ltd.
 UCC COFFEE PROFESSIONAL CO., LTD.
 Akagi Nyugyo Co., Ltd.
 Azuma Foods Co., Ltd.
 ALFHEIM Co.,Ltd.
 ANDERSEN SERVICE Co.,Ltd.
 ITOHAM FOODS Inc.
 IMURAYA GROUP CO., LTD.
 Izutsu Maisen.Co.,Ltd.
 EBARA FOODS INDUSTRY ,INC.
 The Oyatsu Company, Ltd.
 Kasugai Seika Co.,Ltd.
 Kataoka & Co., Ltd.
 KANEKA CORPORATION
 Kanetetsu Delica Foods, Inc.
 Kanemi Co., Ltd.
 Kabaya Foods Corporation
 KIBUN FOODS INC.
 Cookone Corporation
 CRESTRAD CO.LTD.

COMO Co., Ltd.
 JR CENTRAL RETAILING PLUS Co., Ltd.
 JA ZEN-NOH MEAT FOODS CO.,LTD.
 Shikoku Nissin Food Products.
 SHINOBU FOODS PRODUCTS CO.,LTD.
 Sugakiya foods Co., Ltd.
 SUGIYO CO., LTD.
 DyDo DRINCO, INC.
 TAKARA SHUZO CO.,LTD.
 Tokai Pickling Co.,Ltd.
 TOKATSU FOODS CO.,LTD.
 Toraku Foods Co.,Ltd.
 DONQ Co.,LTD.
 NAGATANEN CO.,LTD.
 NICKY FOODS CO.,LTD.
 NISSIN FOODS HOLDINGS CO., LTD.
 HAKUTSURU SAKE BREWING CO.,LTD.
 PICKLES CORPORATION
 FOODLINK CORPORATION
 Hokugan Inc.
 HOTEI FOODS CORPORATION co.,ltd
 Marudai Food Co.,Ltd.
 yamamori inc.
 YURAKU CONFECTIONERY CO.,LTD.
 FINET,INC.

■ Restaurant industry

ICHIBANYA CO., LTD.
 EAT&FOODS Co.,Ltd.
 KFC HOLDINGS JAPAN, LTD.
 HACHI-BAN CO.,LTD.
 YOSHINOYA CO.,LTD.
 Watami Co., Ltd.

**Approximately
29,500 Companies**

- **Hotel Industry**
Keihan Hotels & Resorts
SOTETSU HOTEL Co.,Ltd.
Tobu Hotel Management Co., Ltd.
Resorttrust, Inc.
- **Home Center / Appliance Industry**
YAMADA DENKI CO., LTD.
EDION Corporation
ARCLANDS CO.,LTD.
CAINZ CORPORATION
KOHNAN SHOJI CO., LTD.
D C M Co., Ltd.
Makiya co.,Ltd
- **Fashion / Apparel Industry**
SHIMADA SHOJI CO., LTD.
MoonStar Company.
FIN, INC
RABOKIGOSHI CO., LTD.
- **Drugstore Industry**
SAPPORO DRUG STORE CO.,LTD.
SUNDRUG CO.,LTD.
MatsukiyoCocokara & Co.
- **Daily Necessities Industry**
Akachan Honpo Co., Ltd.
RINGBELL Co.,Ltd
Kobayashi Pharmaceutical Co., Ltd.
Daio Paper Corporation
Unicharm Corporation
- **Sports Equipment Industry**
Mega Sports Co., LTD
ZETT Corporation
DESCENTE LTD.
NIKKI CO.,LTD.
Mizuno Corporation
- **Housing Industry**
SEKISUI CHEMICAL CO., LTD.
SEKISUI HOUSE, LTD.
DAIWA HOUSE INDUSTRY CO., LTD.
TOYOTA HOUSING CORPORATION,
Panasonic Homes Co., Ltd.
Mitsui Home Co.,Ltd.
ANABUKI CONSTRUCTION INC.
MAZROC. co.ltd.
Sangetsu Corporation
DAIKEN CORPORATION
TOLI Corporation
SUMITOMO FORESTRY INFORMATION
SYSTEMS CO.,LTD.
Electric Works Company,
Panasonic Corporation
Heating & Ventilation A/C Company,
Panasonic Corporation
- **Stationery / Office Furniture Industry**
KOKUYO Co.,Ltd.
SAKURA COLOR PRODUCTS
CORPORATION
Shachihata Inc.
OKAMURA CORPORATION
Kaunet Co., Ltd.
PLUS CORPORATION
- **Automobile Parts and Accessories Industry**
AUTOBACS SEVEN CO.,LTD.
- **Environmental / Green Industry**
GomunoInaki Co., Ltd.
KATAYAMA CHEMICAL, INC.
DIC Corporation
- **Tool Industry**
THE KIICHI TOOLS Co., Ltd.
Shimatsu co.,Ltd
Naito & Co.,Ltd.
Fujiwara Sangyo Co., Ltd.
YAMAZEN CORPORATION
TONE CO., LTD.
- **Other Industry**
SAGAWA PRINTING CO.,LTD.
CONSUMER PRODUCT END-USE
RESEARCH INSTITUTE CO., LTD.
HORIAKI CO., LTD.
Wakisangyo Co.,Ltd

**Approximately
13,200 Companies**

FY2026: Analyzing the Revenue and Profit Decline and Structural Reforms Toward Higher Profitability

Structural Causes of Revenue/ Profit Decline (Background)

[Incident]

Large-scale projects in unfamiliar industries resulted in significantly more custom development than anticipated



[Impact 1: Margin Deterioration]

Decline in package ratio and increase in low-margin service revenue



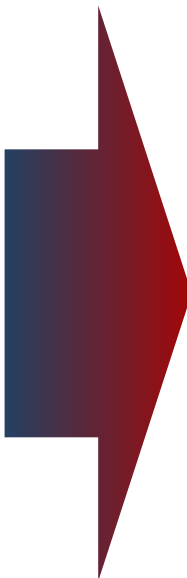
[Impact 2: Opportunity Loss]

Resource constraints caused a halt in deep-sales activities to existing customers (acquisition of high-margin projects)



[Issue Recognition]

Seasonal revenue recognition (Q4-heavy) caused challenges with early alert functionality for resource constraints



Future Measures (Structural Reform)

(1) Increasing Package Adoption Rate ※Return to high-margin model	(2) Productivity Improvement through DX of Development Processes	(3) Pricing Strategy and Stricter Project Screening
<ul style="list-style-type: none"> Development of industry-specific templates (home center support, etc.) Promoting standardization and packaging of individual projects (2 projects completed) 	<ul style="list-style-type: none"> Streamlining requirements definition through "Fit & Gap" tool implementation Reducing man-hours via automatic document generation and system integration 	<ul style="list-style-type: none"> Reviewing profitability of custom projects and enforcing appropriate pricing (price increases) Strongly promoting the adoption of no-customization standards, including top-level sales efforts

Progress and Future Contribution of Pricing Strategy (Price Revision) Toward Profitability Improvement

Implementing the company's first-ever price revision since founding, in response to changes in the external

	Current Price	New Price
Basic Software License Unit Price	1,000,000 yen	1,200,000 yen
Optional Software License Unit Price	700,000 yen	800,000 yen
Service Unit Price / Day	60,000 yen	90,000 yen

Progress on Price Revision

Customer Acceptance

- Explanations are being rolled out sequentially to existing customers. The importance and added value of our products are being understood, and reception has been generally favorable.

- Using the price revision as an opportunity, we are proactively pursuing upselling and cross-selling as new proposal opportunities for deeper engagement with existing customers.

- The risk of contract cancellations or customer churn due to the price revision remains extremely limited at this point.



Projected Impact on Business Performance

【Existing Maintenance Fees, etc.】
From FY March 2027 onward, new pricing will be applied gradually at each renewal timing, steadily pushing up the company-wide operating profit margin.

【New Contracts】
New pricing applied from April 2026, contributing to results immediately.



Food industry

FY2026 Result Policies

- Promoting the overall optimization of exchanging comprehensive product information, including food safety, business, and promotional information.
- Continued Promotion of the Food Quality Management (Product Specification Information Management) System 'FOODS eBASE.'
- Promotion of the Product Data Pool Service 'Shozai eBisu = Industry eBisu (Shokuzai eBisu) + Master Data eBisu.'
- Deployment of the Retail Product Master Management System 'MDM eBASE,' which integrates with 'Shozai eBisu.'
- Deployment of the Product Planning and Development Support System 'PDM eBASE' for Retail Private Brands and Manufacturers.
- Deployment of the Database Publishing Solution 'DBP eBASE (eB-DBP Flyers)' to Achieve OMO.
- 2nd eBASE (BtoBtoC): Integration and deployment to the 'e-LifeNavi' series.

Its progress

- Sales results (Full Year) : 1,337 million yen (YoY: -2.6%, -35 million yen)
- Net sales saw a slight decline year-on-year, partly due to a decrease in deep-sales activities to existing customers across the entire eBASE business, which also had an impact on the food industry segment.

[Sales]

- Recorded sales for additional and modification projects for "FOODS eBASE," which integrates with core systems, from a major general retail PB subsidiary.
- Recorded sales for verification environment construction and additional development of "MDM eBASE," linked with the merchandise management system "shozai eBisu," for a major convenience store chain's suppliers.
- Recorded sales for a server replacement project for the specification document management system "FOODS eBASE" from a major processed food manufacturer in the ham and sausage sector.
- Recorded sales for a proprietary PB specification document management "FOODS eBASE" project from multiple private railway-affiliated supermarkets via a joint purchasing cooperative, as new customers.

[Orders]

- Received an order from the same major convenience store chain mentioned above for modification and construction of recipe management system "FOODS eBASE" for fast food kitchens, as well as a migration and training phase toward core system integration from "MDM eBASE".

Daily necessities goods industry

FY2026 Result Policies

- Promote total optimization of the product information exchange environment in the Daily necessities goods industry (Drugstore industry, Home center industry, Home appliance industry, Stationery industry, Sporting goods industry, Car accessory industry, Mail order industry, etc.).
- Continued promotion of the product specification information management database for daily goods and miscellaneous items, 'GOODS eBASE.'
- Promotion of 'Shozai eBisu' focused on the product data pool service 'Industry eBisu (Nichizatsu eBisu).'
- Deployment of 'MDM/PDM/DBP eBASE (eB-DBP Catalog)' integrated with 'Shozai eBisu.'
- Enhanced deployment of the database publishing solution 'DBP eBASE' to achieve OMO.
- Deployment of customized eBASE integrated product databases developed for individual clients, as well as the construction of large-scale product database-driven websites 'DBP eBASE (eB-DBPweb).'
- 2nd eBASE (BtoBtoC): Integration and deployment to the 'e-LifeNavi' series.

Its progress

- Sales results (Full Year) : 970 million yen (YoY: -20.6%, -251 million yen)
- Net sales declined significantly year-on-year, as human resources were stretched thin due to the increased burden of large-scale "MDM eBASE" custom development projects for industries outside our core expertise, resulting in reduced deep-sales activities.

[Sales]

- Recorded sales for product master registration support features and additional development projects associated with integrated merchandise DB construction utilizing "MDM eBASE" at a major consumer electronics retailer.
- Recorded sales for new feature additions to the already-implemented "MDM eBASE" and additional/modification projects for PB specification document management "GOODS/FOODS eBASE" at a major drug store chain.
- Fully booked and recorded sales for a large-scale "MDM eBASE" project linked with "shozai eBisu" from a new customer — a drug store chain operating across the Tokai, Hokuriku, and Kinki regions.

[Orders]

- Continued to receive orders for maintenance and modification development projects for the already-implemented "MDM eBASE" from an existing home center customer.

[Initiatives]

- Carried out operational environment setup in preparation for the planned April 2026 go-live of "MDM eBASE" integrated with "shozai eBisu" at a major consumer electronics retailer.
- Newly developed and released "eB-for Subcontract Act", a manufacturing consignment transaction management system compliant with the Act Against Delay in Payment of Fees, etc. to Small and Medium-sized Entrusted Business Operators in Manufacturing and Other Specified Fields (the "Subcontract Act"), enacted January 2026.

Housing industry

FY2026 Result Policies

- Promoting the industry standardization of the product data pool service 'Shozai ebisu (Industry ebisu (Jutaku ebisu)).'
- Promote the marketing of 'Shozai ebisu' centered around 'HOUSING eBASE,' integrated with 'Jutaku ebisu.'
- Deployment of customized integrated product database development for building material manufacturers, component manufacturers, and others, as well as the construction of large-scale product database type websites.
- 2nd eBASE (BtoBtoC): Integration and deployment to the 'eSumai Navi'.
- In addition to housing manufacturers, promote 2nd eBASE "eSumai Navi" to residential equipment and building materials manufacturers.

Its progress

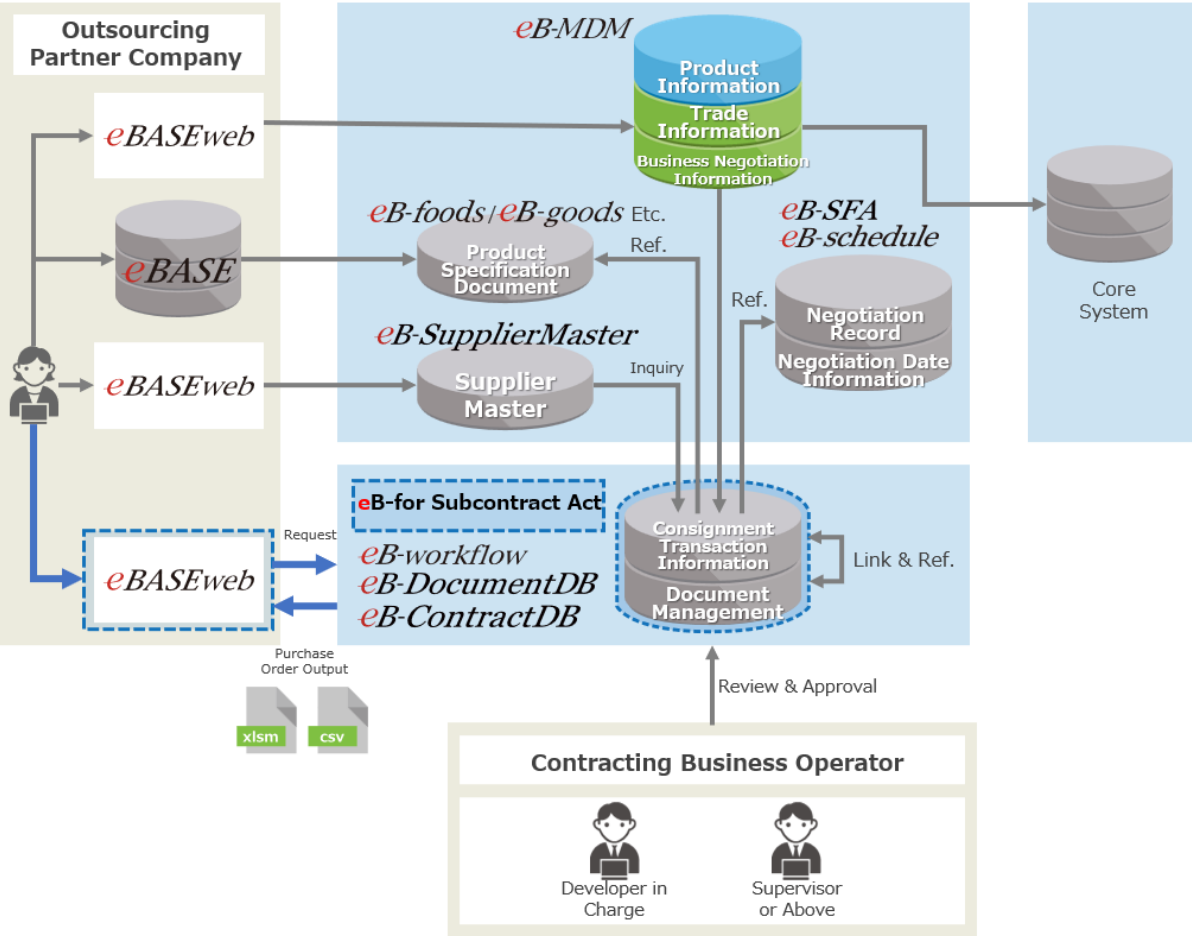
- Sales results (Full Year) : 283 million yen (YoY: +6.5%, +17 million yen)
- Net sales saw a slight increase year-on-year.

[Sales]

- Recorded sales for a large-scale project to build a product planning and development information system using "PDM eBASE" for a major building materials manufacturer specializing in flooring and wall materials.
- Recorded sales for a data update project for a lighting fixture search website from a major lighting manufacturer.
- Recorded sales for additional development of a map integration feature for major homebuilders, related to "HOUSING eBASE," from a map data provider.
- Recorded sales for a system construction project for a product specification management PoC for condominium exclusively-owned units using "HOUSING eBASE," from a mid-to-large general contractor as a new customer.

1st eBASE Developed and Released "eB-for Subcontract Act," a Manufacturing Consignment Transaction Management System Compliant with the Subcontract Act

Supporting Contracting Business Operators' Compliance with the Subcontract Act from Three Perspectives: Legal Compliance, Operational Efficiency, and Process Standardization!



● **Ensuring Reliable Legal Compliance**
 Systematizes document delivery, record keeping, and payment due date management, and automatically generates mandatory disclosure items. Mitigates the risk of regulatory recommendations and public disclosure of company names due to legal violations, and establishes a clean transaction framework.

● **Balancing Reduced Operational Burden with Audit Trail Assurance**
 Integrated with the eBASE business negotiation support system, negotiation information is directly repurposed as "price negotiation records." Minimizes additional data entry burden while naturally maintaining compliance audit trails in day-to-day operations.

● **Visualization and Standardization of Consignment Transaction Processes**
 Provides end-to-end system management covering negotiation, ordering, record keeping, and payment. Standardizes workflows based on Subcontract Act compliance, promoting cross-departmental visibility and operational efficiency.

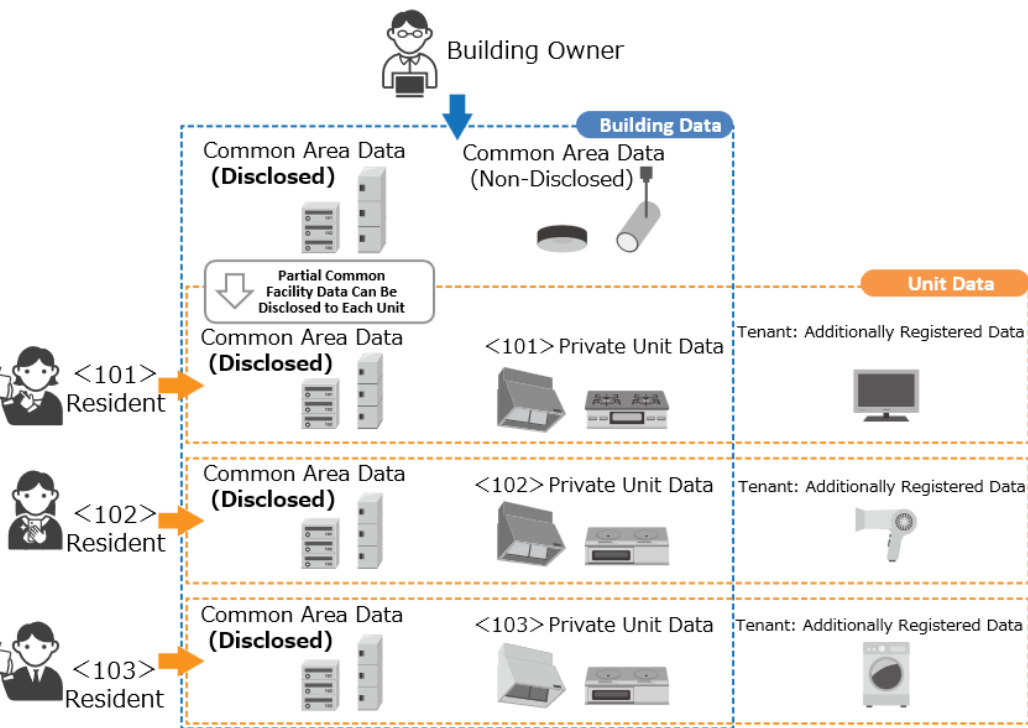
2nd eBASE Release of the Multi-Unit Residential Version of " eSumai Navi," a Home Equipment & Appliance Manual Management App

Dramatically Reduces the Operational Burden and Cost of Re-collecting Lost or Damaged Manuals at Move-in/Move-out in Multi-Unit Residential Buildings (Particularly Rental Properties)!

Anabuki Construction Adopts the Newly Released Multi-Unit Residential App "eSumai Navi" and "HOUSING eBASE Cloud"

In the Case of Multi-Unit Residential Buildings

Building Owner <Viewable Data>	<ul style="list-style-type: none"> • Building: Common Area Data (Disclosed / Non-Disclosed) • Each Unit: Private Unit Data
Resident <Viewable Data>	<ul style="list-style-type: none"> • Building: Common Area Data (Disclosure Only) • Each Unit: Private Unit Data • Tenant: Additionally Registered Data



- Improved Customer Satisfaction**
 Tenants can access manuals and maintenance information anytime via smartphone or PC. Communication with property management companies is also streamlined.
- Flexible Access Permission Management Tailored to Each User**
 Owner: Can view common facility data for the entire building + private unit data for all units
 Tenant: Can view private unit data for their own unit + common area data only
- Move-in/Move-out Linked Data Management (For Rental Properties)**
 Data on appliances and other items added by tenants themselves remains accessible in the app even after move-out. Private unit data that existed at the time of move-in is automatically hidden and deleted upon move-out.

eBASE Business Report

BtoBtoC Business Strategy 「2nd eBASE」 Progress

BtoBtoC / Its progress

- Continuing to promote and expand sales of "e-Life Series," a consumer-oriented lifestyle app that realizes OMO by leveraging product information content from the cross-industry merchandise platform "Shozai ebisu".
- Makiya Co., Ltd. has commenced a PoC utilizing "e-Life Visual Receipt" via the LINE Mini App menu.
- Anabuki Construction Co., Ltd. has adopted, as a solution for condominium owners, the multi-unit residential app "eSumai Navi" and the cloud service for building materials information DB "HOUSING eBASE Cloud," along with unit-by-unit facility management systems and building materials information DB.
- A major homebuilder currently implementing "eSumai Navi" has discontinued the distribution of paper instruction manuals for new properties.
- "2nd eBASE" is advancing adoption in multiple specific cases by linking with the improved "DBP eBASE (0th eBASE)".



PoC Launched via Makiya's LINE App
(From April 1, 2026)



"eSumai Navi (Multi-Unit Residential Version)"
Adopted for Anabuki Construction's Condominium Properties

The screenshots show the following features:

- Search:** A search bar with '調べる' (Search) and '商品検索はこちら' (Click here for product search).
- Receipt List:** A list of receipts from various stores like 'マミー 三旗店' and 'エスポット 沼津駅北店' with total amounts like 170,100円 and 6,820円.
- Receipt Details:** A detailed view of a receipt from 'エスポット 沼津駅北店' showing items like 'ハチマルキ だし入りおかあさん' and 'クッキングシート'.
- Receipt Aggregation & Analysis:** A donut chart showing the breakdown of receipt amounts by category, such as 'その他の野菜' (28.9%), '豚' (23.8%), and 'ドレッシング' (5.38%).

Newly Released
"Multi-Unit Residential Version"
Adopted by Anabuki Construction for Condominium Properties

The graphic includes icons for a manual, a smartphone, and a building, along with the text 'Home Equipment & Appliance Manual Management App'.

The flowchart illustrates the user process:

- Select Category (Facilities)
- Select Category (Kitchen Facilities)
- Tap "Instruction Manual"
- Display Instruction Manual

- LINE Mini App "e-Life Navi for DX" (Product Search / Receipt / Flyer)
 - Receipt List
 - Receipt Details
 - Receipt Aggregation & Analysis
- ※ Various Recipe Integration, Multi-language Support
※ Integration with "e-Life Catalog / e-Life Flyer"

eBASE-PLUS Business Report

IT Development Outsourcing Business Overview and Progress

Overview of eBASE-PLUS Business

“IT development outsourcing business” including contracted development, contracted operation, and contracted server maintenance for client companies.

◆ IT system solutions

① Software Development

Supports planning, analysis, design, construction, introduction, operation management, and maintenance.

② Infrastructure construction

Supports server and client environment construction work.

◆ Support Service

① Integrated operation management

Supports the operation of IT systems.

② Help Desk Services

Help desk from primary support to secondary support that requires technical skills.

eBASE-PLUS / Current Fiscal Measures and Progress

eBASE-PLUS Business (IT Outsourcing Business)

FY2026 Result Policies

- Maintain the existing IT development outsourcing business.
- Promoting the continuation of existing measures as a stable low-growth model.
- Continued new hiring and training through our in-house developed online education system, 'eB-learning.'
- Linkage with eBASE business.
- Promote quality M&A deals.

Its progress

- Sales results (Full Year) : 2,679 million yen (YoY: +2.0%、 +52 million yen)
- Profit results (Full Year) : 405 million yen (YoY: +3.4%、 +13 million yen)
- Net sales progressed broadly in line with the plan compared to the same period of the previous year.
- Ordinary profit saw a slight increase year-on-year, partly due to the impact of one-time non-operating income from investment activities in the previous year.
- We focused on acquiring projects that align with customer needs.
- Due to the increase in operating person-hour, we promoted mid-career recruitment of individuals with specialized knowledge and experience who can immediately contribute.
- Continuing to strengthen and expand our proprietary in-house developed (eBASE platform) online education system "eB-learning" (Java Programming / IT Infrastructure Training / IT Operations Support, Etc.).
- In response to trends of rising costs and escalating labor expenses, we have continuously conducted price negotiations with our customers.

Corporate Philosophy of the eBASE Group

1 Corporate philosophy



No profit
without contribution

Only businesses
that can contribute
to society can make a profit.

No continuation
without profit

You can't
continue unless you're
a profitable business.

No contribution
without continuation/Sustainability

Unless it is a sustainable business,
it will not contribute to society.

Precautions on handling of this document

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This document is prepared with care to ensure accuracy, but is not guaranteed to be complete. We are not responsible for any damage or damage caused by the information in this document.

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