



Medium-Term Management Plan

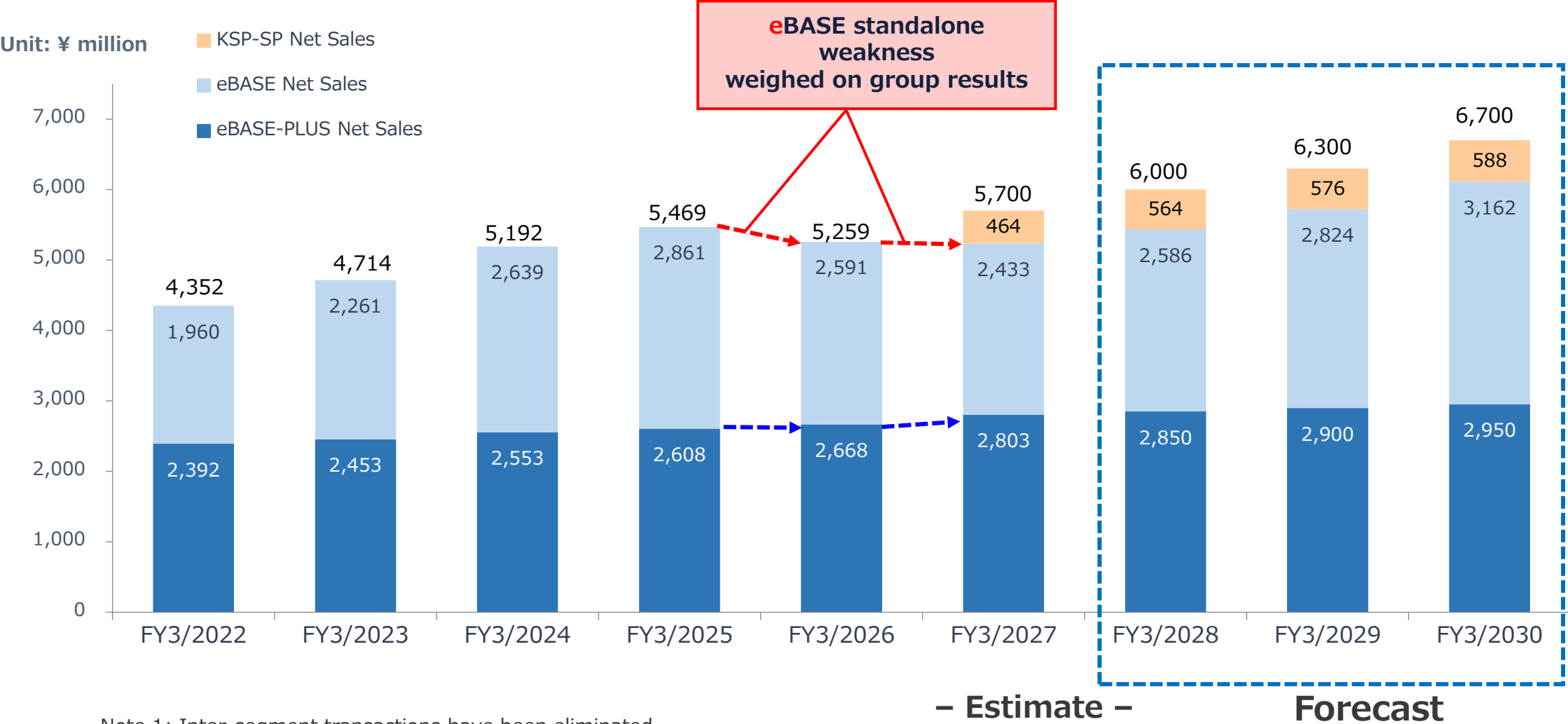
– Toward Earnings Recovery and Sustainable Growth –

FY3/2028 – FY3/2030 (fiscal years ending March)

eBASE Co., Ltd. (Securities Code: 3835)

October 30, 2026

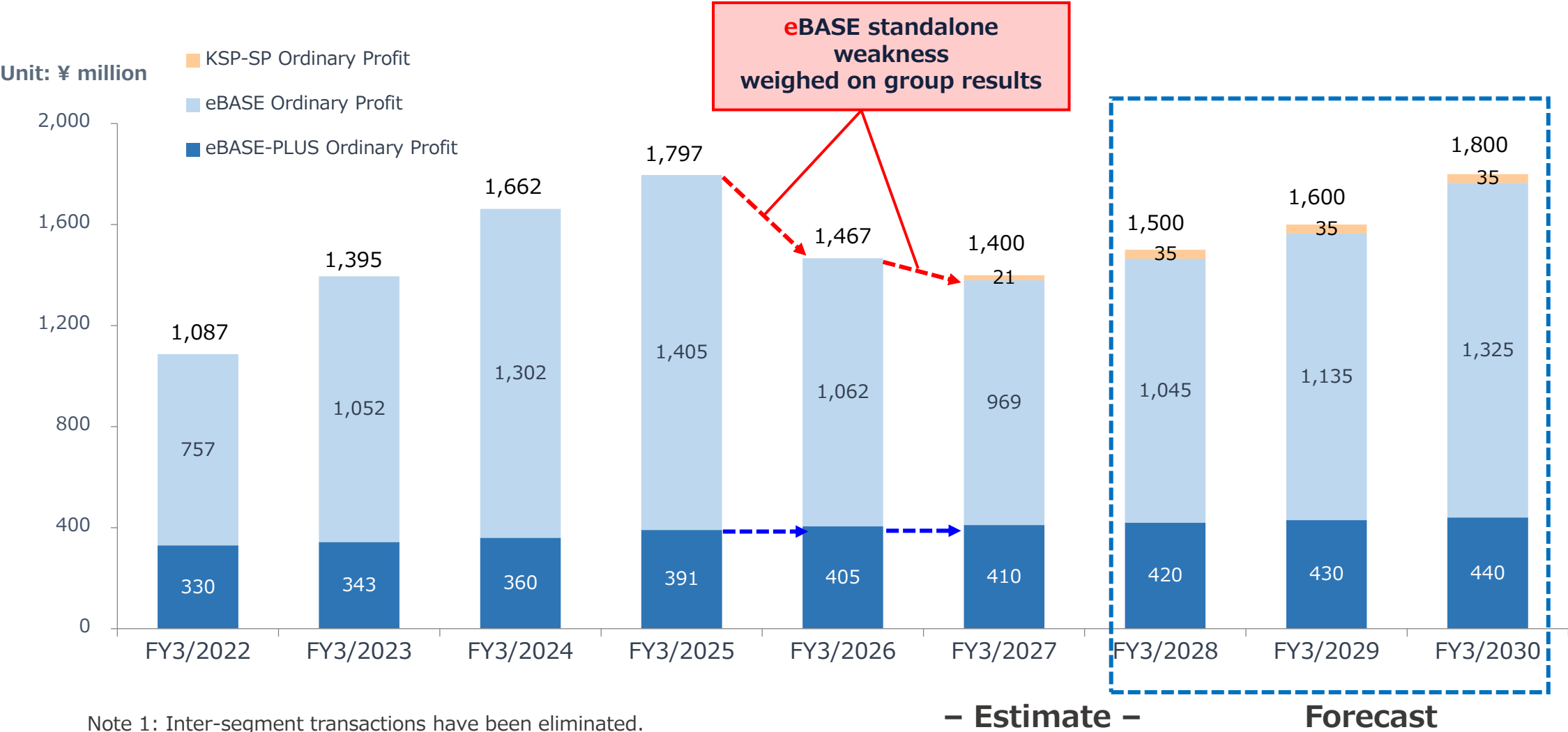
Plan Overview: eBASE Group Consolidated Net Sales – Results & Forecast



Note 1: Inter-segment transactions have been eliminated.

Note 2: Amounts are rounded down to the nearest million yen.

Plan Overview: eBASE Group Consolidated Ordinary Profit – Results & Forecast

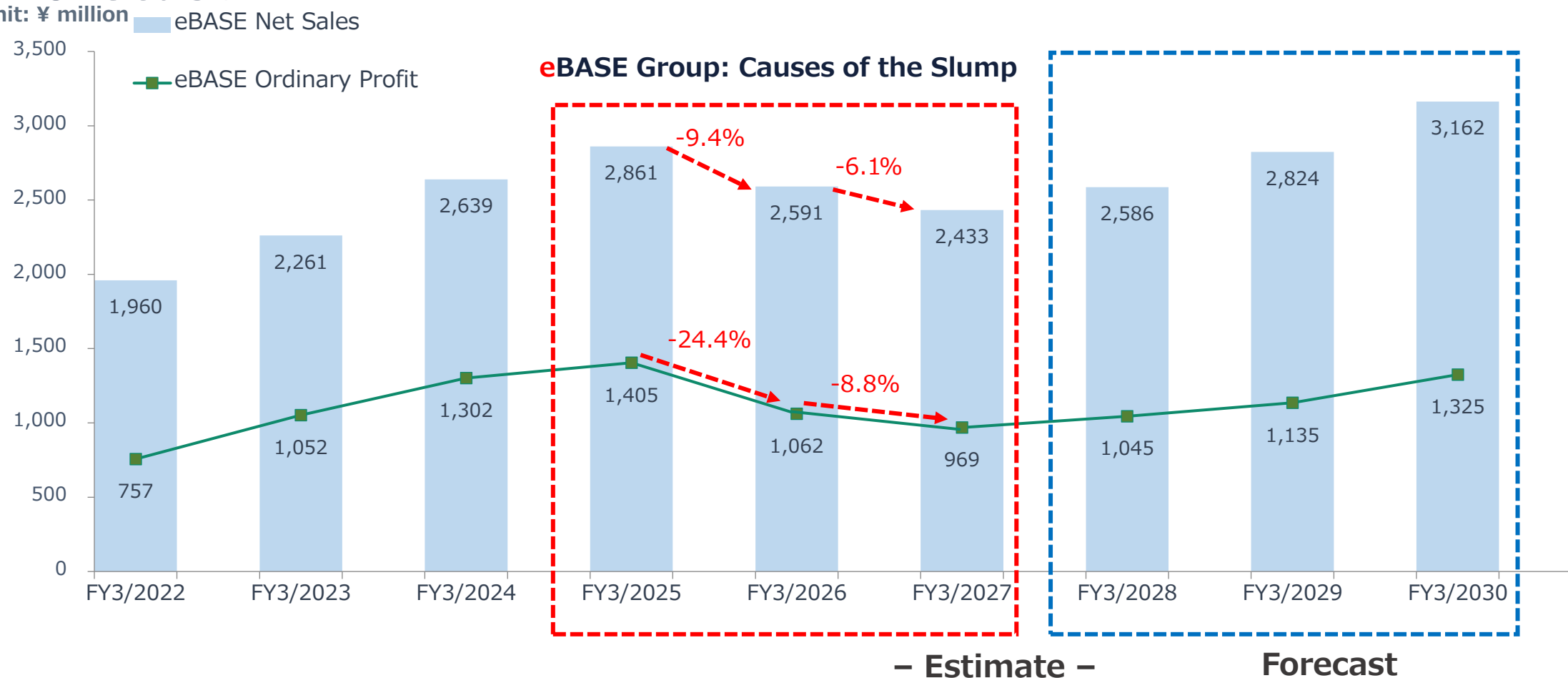


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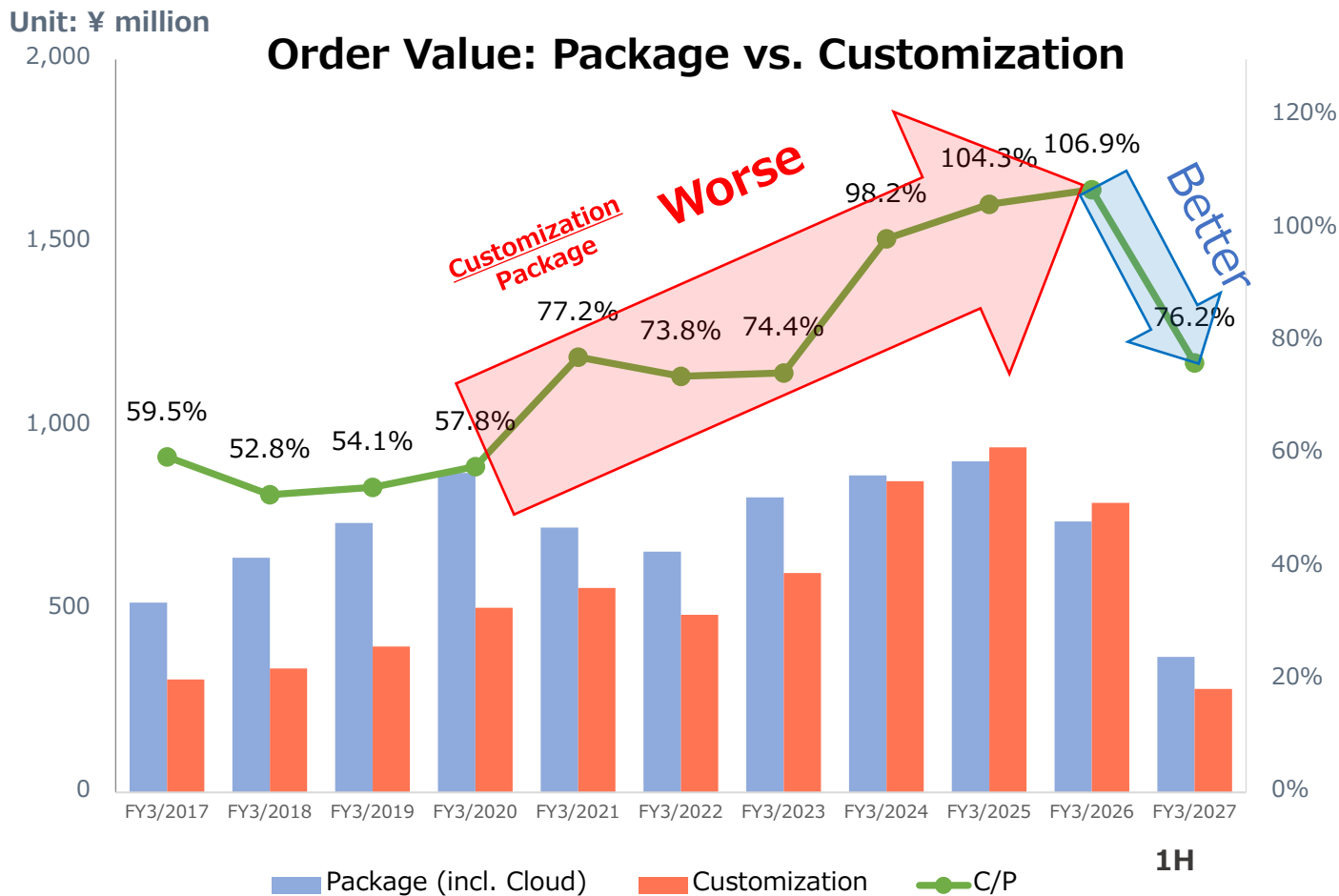
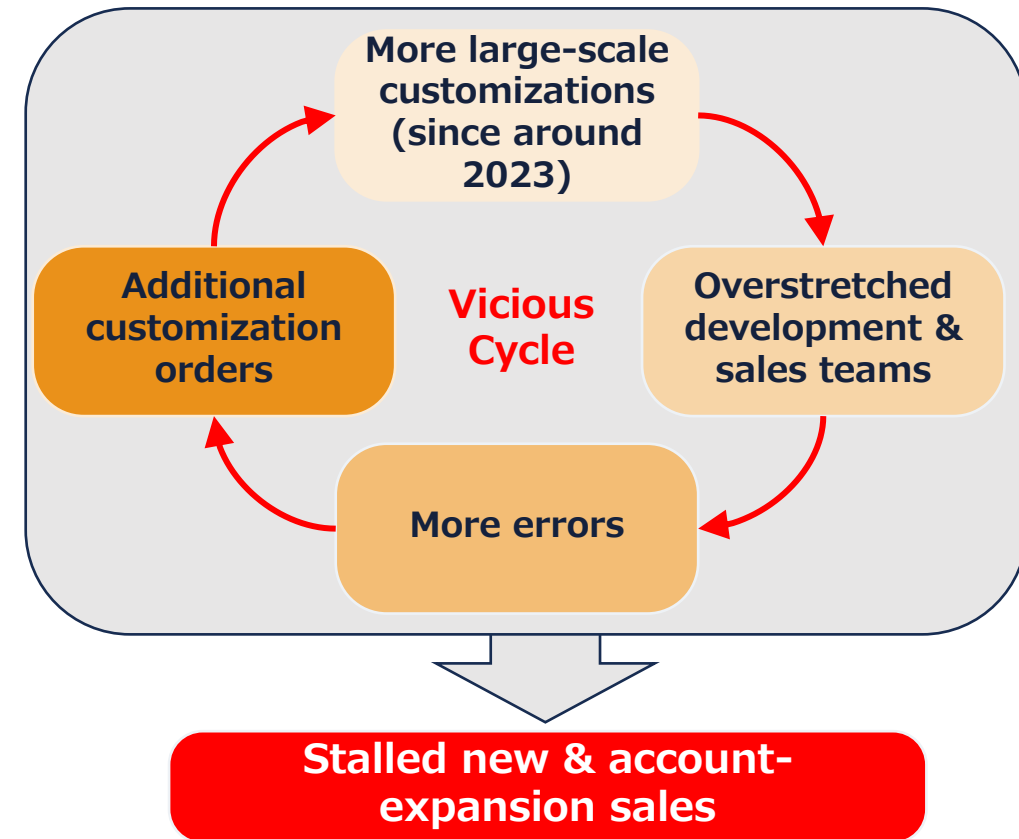
eBASE Standalone Net Sales & Ordinary Profit – Results & Forecast

Unit: ¥ million



Note: Amounts are rounded down to the nearest million yen.

Drifting away from the package software business!
Heavier workloads from large-scale customizations!
A vicious cycle of stalled new and account-expansion sales!



Causes of Lower Profit (FY3/2026 and 1H FY3/2027)

- Multiple large-scale customizations arose in the daily necessities sector, in sub-sectors new to us
- Heavier development workloads and stretched staff stalled account-expansion sales and caused lost opportunities (FY3/2026: sharp declines in sales and profit)
- The workload impact lasted longer than expected, and one-time acquisition costs for the KSP-SP purchase lowered profit again in 1H FY3/2027

Countermeasures & Progress: Returning to the Package Software Business!

Resolving large-scale customizations through all-out effort and preventing recurrence!

Countermeasures

1 **Resolve large-scale customizations in new sectors**
Track each large-scale customization's progress to prevent delays
Started October 2025



2 **Raise service rates**
Raise unit prices for professional services
Curb large-scale customizations



3 **Prevent recurrence**
Retrain staff on our business model
Tighten design reviews using design support tools



Progress

Approx. 97% resolved

Expected to be fully resolved by the end of FY3/2027

Started April 2026

No recurrence to date

As of end of Sep. 2026

Ramping up sales to new & existing customers!

Initiatives: Building Growth Through Four Initiatives, Starting with a Price Revision!

Initiative 0: Price Revision

Package +20%
L&S fees +15%
Services +50%

- First increase since our founding; effective April 2026
- Applied to existing users at renewal; nearly all users covered by FY3/2028
- Strong business fundamentals should keep lost deals and cancellations to a minimum

Initiative 1: Targeting Food Manufacturers (1st eBASE)

eBASEjr. as the gateway
More inquiries and orders!

- Grow sales to food manufacturers from ~2%/yr to ~14%/yr, on par with retail
- Approach via free eBASEjr.
- More inbound inquiries with no sales push; sell paid software with minimal sales effort

Initiative 2: e-Life Series (2nd eBASE)

e-Life Flyer TV ads as a tailwind for sales growth!

- Full-scale use launched via QR codes printed on paper flyers
- TV commercials airing from Nov. 2026 (Shizuoka and Kanagawa areas)
- Outreach and promotion to other retailers

Initiative 3: DATA eBASE (3rd eBASE)

Digital Content Sales New Business Launched!

- AI analysis of Shozai ebisu's rich product detail data and KSP-SP's POS data
- Sell to food manufacturers, retailer PB divisions, and data analytics firms
- Acquired KSP-SP (end of June 2026)

Initiative 0: Price Revision (Price Increase)

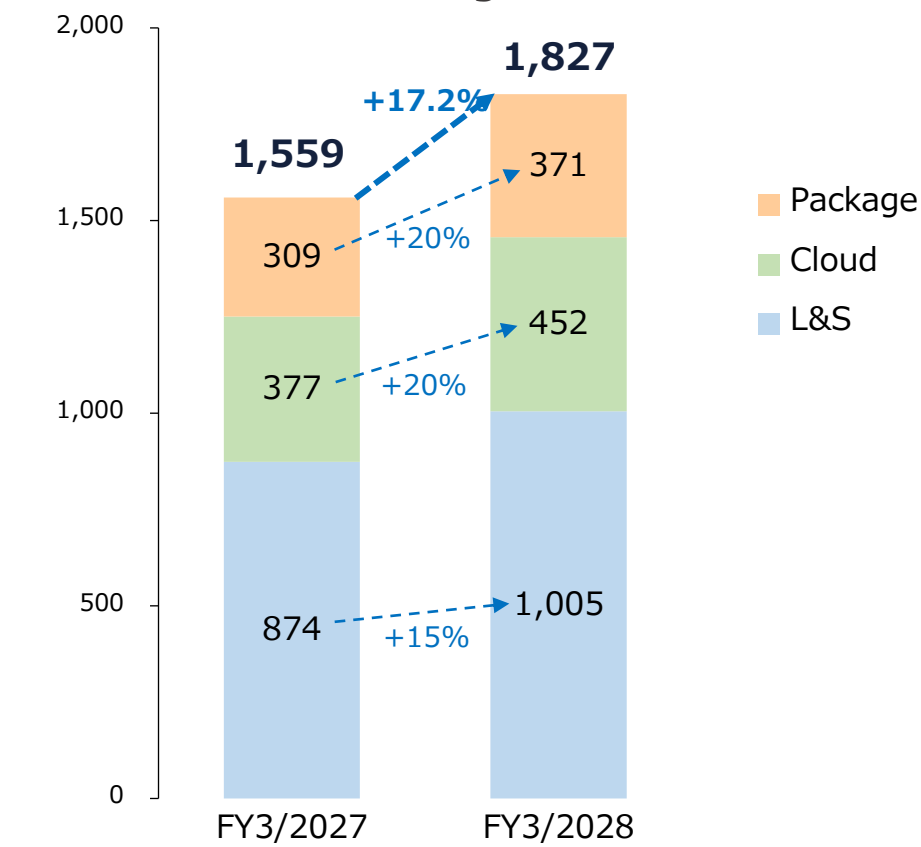
First increase since our 2001 founding! Nearly all customers covered by FY3/2028!

	Price Increase	Expected Effect	Anticipated Risk
Package	+20%	Higher sales	Lost deals
L&S fees	+15%	Higher sales	Cancellations
Services	+50%	Fewer large-scale customizations Higher sales regardless of project quality	Lost deals

Minimize the “**anticipated risks**” above by further strengthening our business fundamentals!

Thorough execution to capture the full price-increase effect!

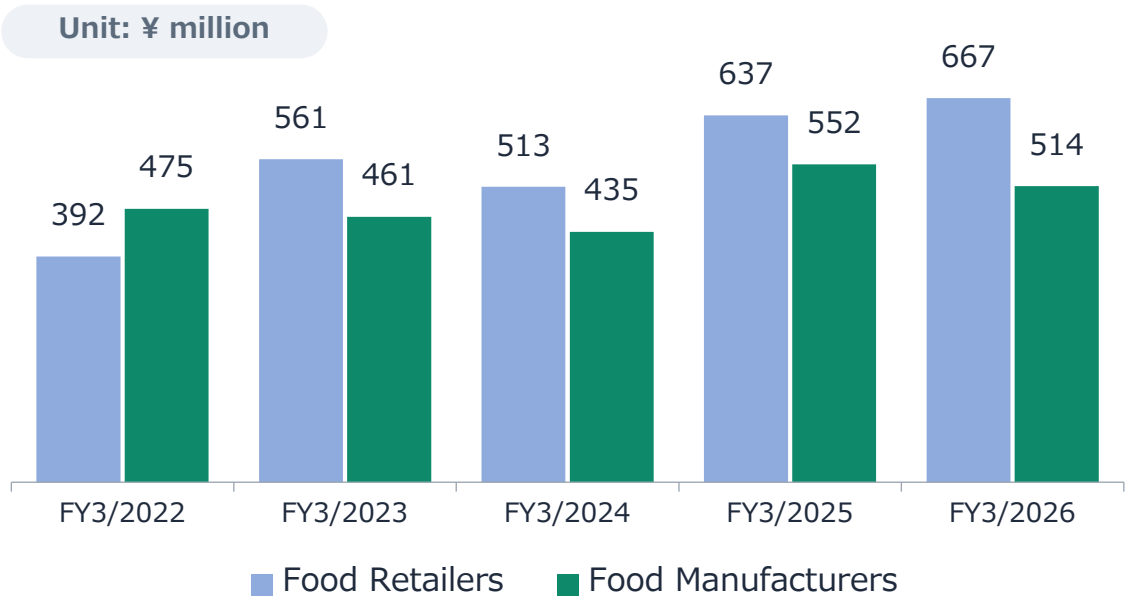
Estimated effect of a simple price increase on Package + Cloud + L&S



Note 1: The effect is estimated based on a simple price increase across Package + Cloud + L&S.
Note 2: Services (customization) are excluded because project volume cannot be forecast in advance.
Note 3: Amounts are rounded down to the nearest million yen.

Initiative 1: Targeting Food Manufacturers (1st eBASE): eBASEjr. as the gateway to more inquiries and orders with high productivity

Food Industry Sales: Retail Booming, Manufacturers Lagging



More inbound inquiries with no sales push; sell paid software with minimal sales effort

- 1

Reach food manufacturers through free eBASEjr.

eBASEjr. is used by approx. 30,000 food manufacturers and approx. 220,000 users, growing by approx. 900 users per month
- 2

eBASEjr. automatically recommends paid solutions

Introduces total solutions for food manufacturers (FOODS eBASE, ExceleBASE, e-Life Navi, etc.) via eBASEjr. Phased rollout starting in Q3 FY3/2027
- 3

Handle more inquiries with minimal sales effort

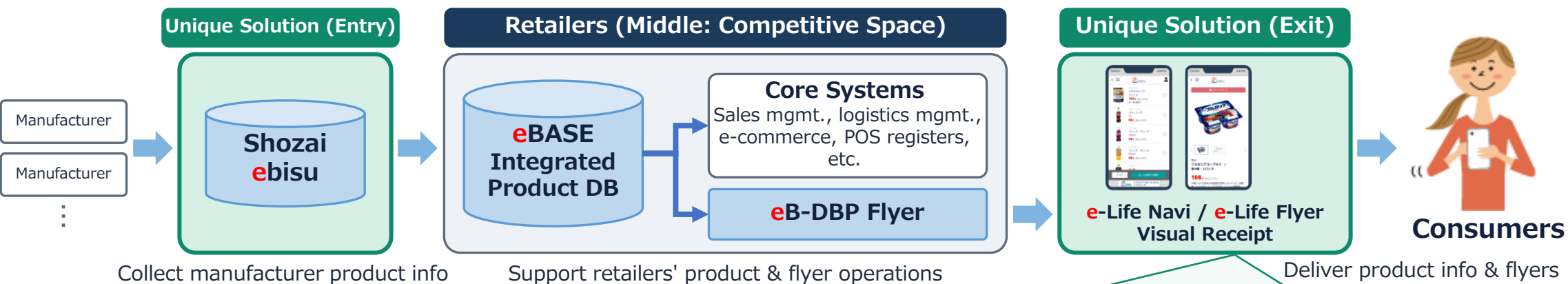
Standardize sales activities and create playbooks; streamline inquiry handling with AI eBASE and more to reduce sales workload

eBASE Business Growth

Initiative 2: e-Life Series (2nd eBASE): e-Life Flyer TV ads accelerate adoption among retailers!

Strengthening our one-of-a-kind solutions to raise our total-solution win rate!

eBASE Total Solution for Retailers

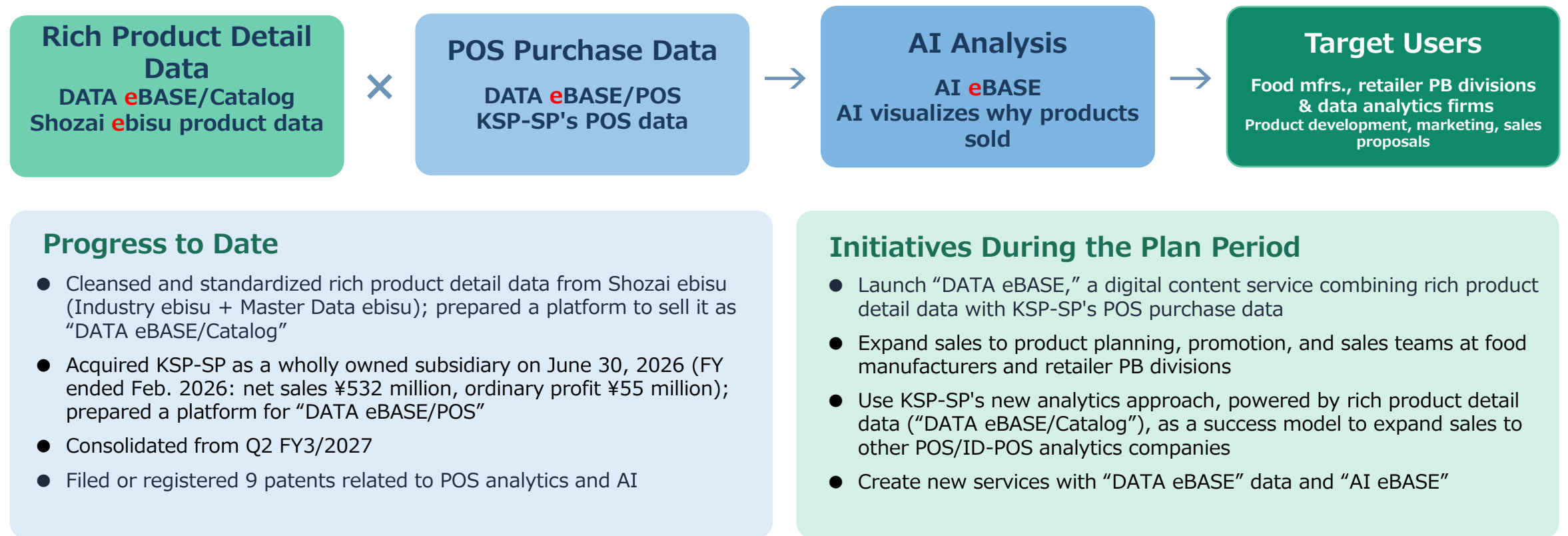


e-Life Flyer: Expanding Use Among Adopting Retailers



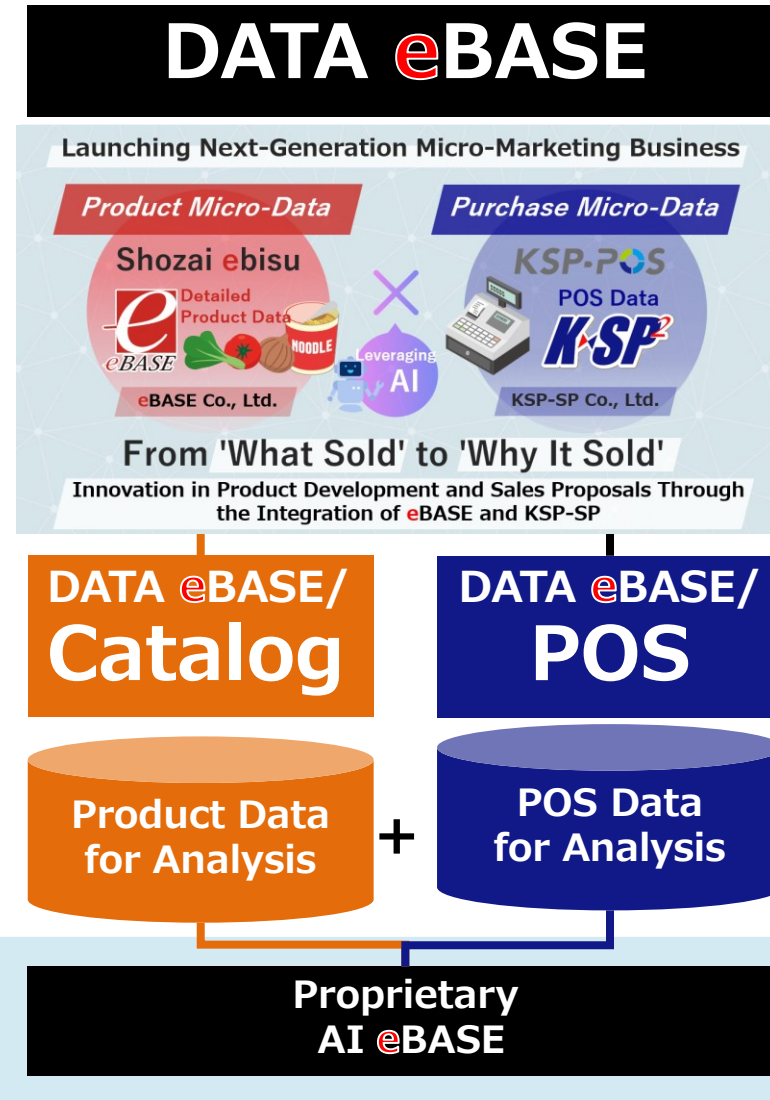
Initiative 3: DATA eBASE (3rd eBASE): New Digital Content Business Using Rich Product Detail Data and POS Data!

eBASE's Vision for Data Analytics: From “What Sold” to “Why It Sold”



DATA eBASE (Catalog/POS): How It Works

Data Sales Platform



Filter the rich product detail data (Catalog) and POS purchase data (POS) you need for data-driven marketing by product category or region, then download it for use in your own analytics or BI tools.

Download

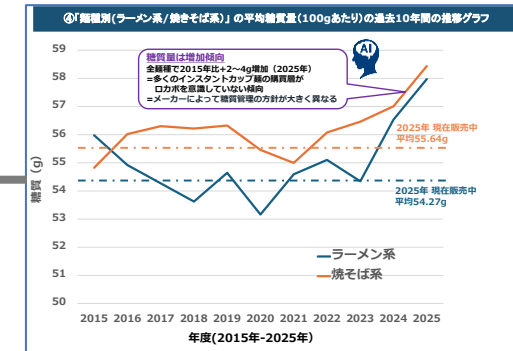
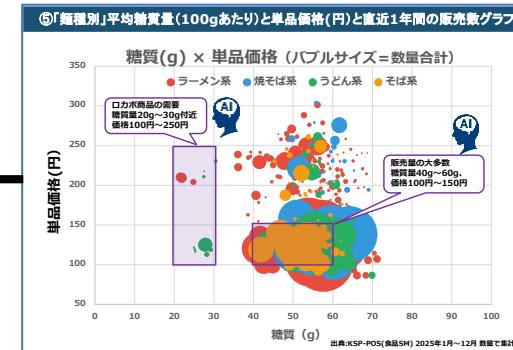


Your Own
Analytics Tools
& BI Tools

More ways to
analyze with
AI eBASE!

Coming soon!

Analysis Reports



eBASE Group Consolidated Plan Overview:

FY3/2030 Targets: Net Sales ¥6,700 Million, Ordinary Profit ¥1,800 Million

Financial Targets	FY3/2026 (Actual)	FY3/2027 (Estimate)	FY3/2028	FY3/2029	FY3/2030 (Target)
Net Sales (¥ million)	5,259	5,700	6,000	6,300	6,700
Ordinary Profit (¥ million)	1,467	1,400	1,500	1,600	1,800
Ordinary Profit Margin (%)	27.9	24.6	25.0	25.4	26.9
Phase	Lower sales & profit (actual)	Stabilization Bottom (higher sales, lower profit expected)	Recovery (sales return to historical growth)		Growth

eBASE: Four Initiatives Driving Growth

Initiative 0: Price Revision Unit price increases	Initiative 1: Targeting Food Manufacturers eBASEjr. as the gateway More inquiries and orders!	Initiative 2: e-Life Series e-Life Flyer TV ads as a tailwind for sales growth!	Initiative 3: DATA eBASE Digital Content Sales New Business Launched!
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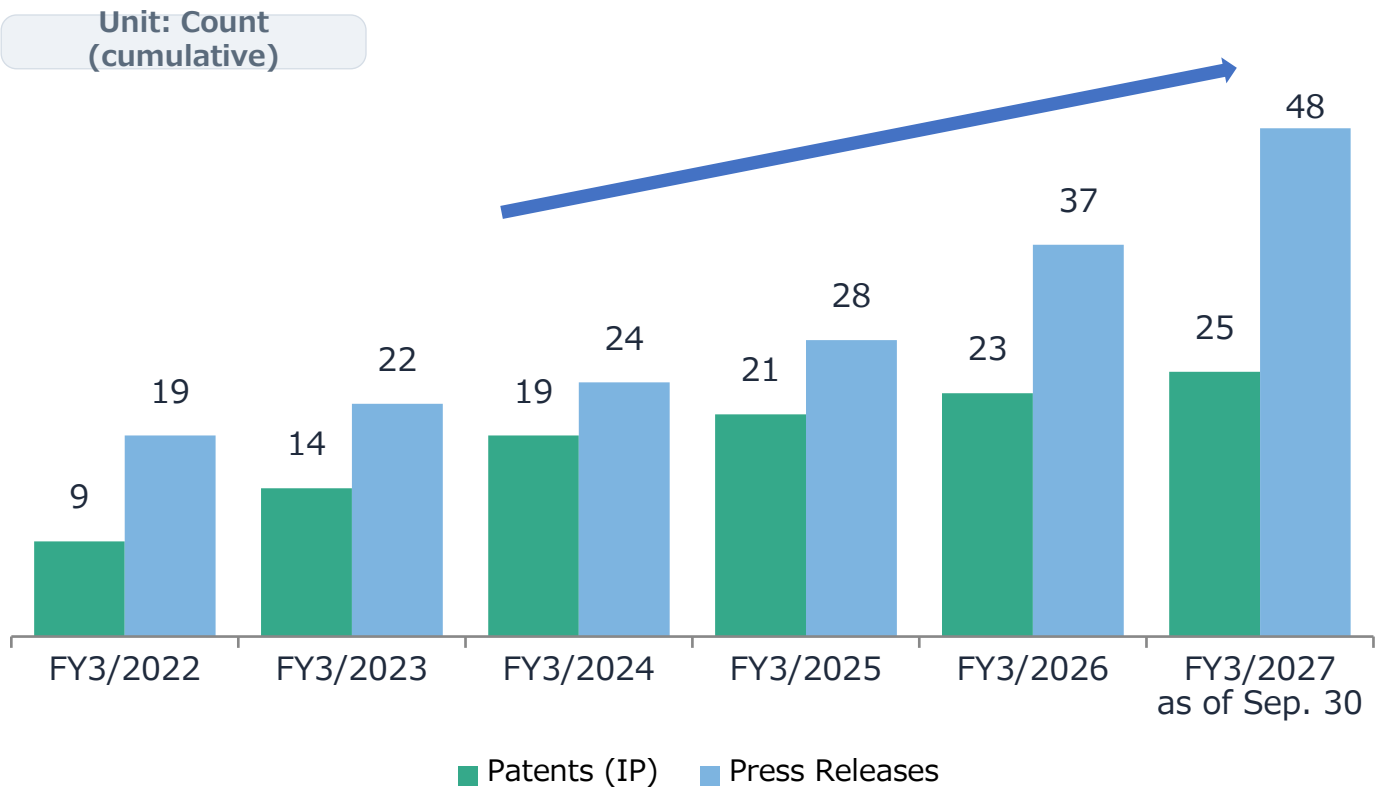
Wrapping up multiple large-scale customizations in new daily-necessities sub-sectors, and driving recovery and sustainable growth through four initiatives!

Reference 1: Business Strength

Differentiating and strengthening our products through patents!

Building awareness through press releases to boost sales!

Product Press Releases & Patents (Cumulative)



Patents (IP)

- Obtained in areas such as product information, recipes & food, POS analytics, and AI
- Leveraging these patents in the e-Life Series, DATA eBASE, and AI-driven businesses to generate revenue
- From 9 to 25 in 5 years (+16)

Press Releases

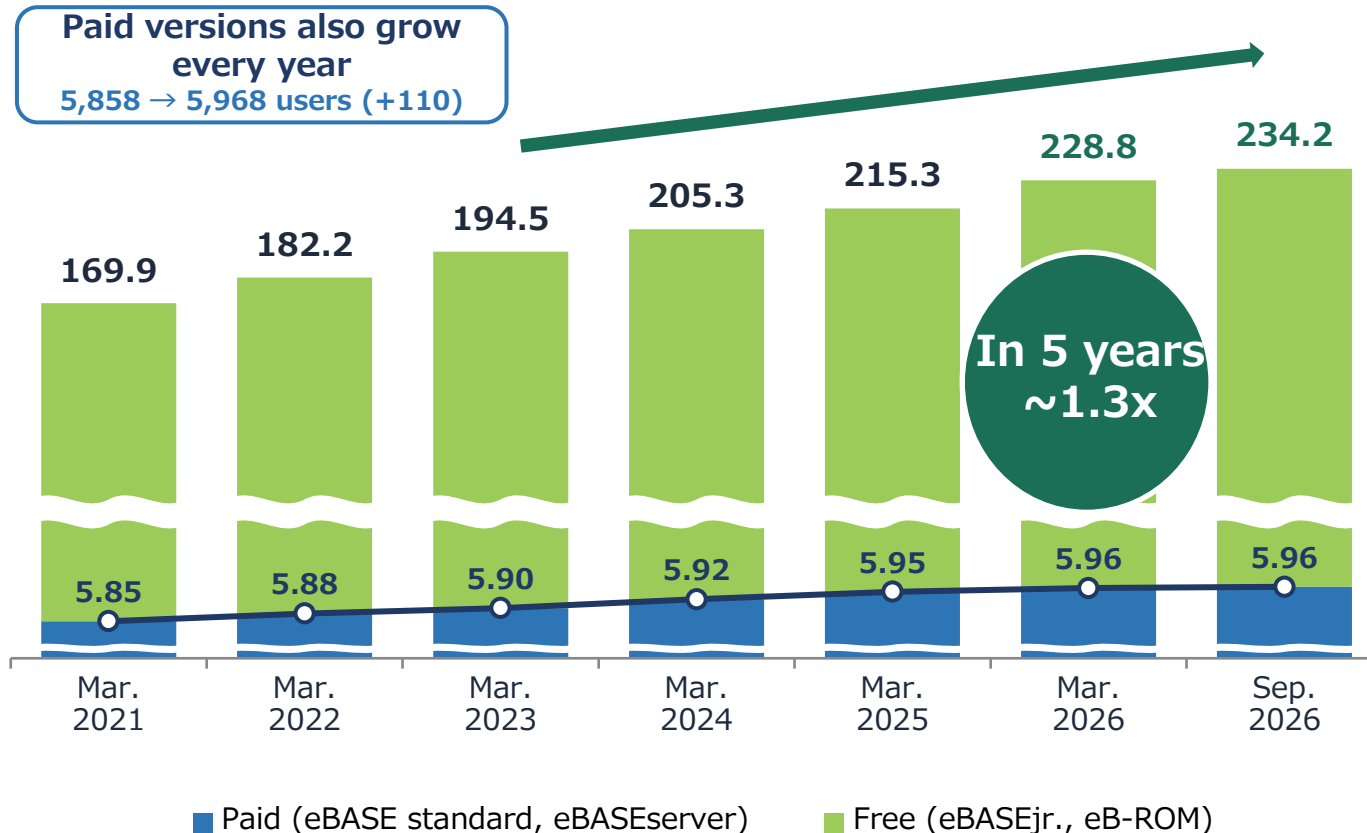
- From 19 to 48 in 5 years (+29)
- Steady announcements of new products and services

Reference 2: Business Strength

Users Grew About 1.3x in 5 Years to Approx. 230,000, Rising Steadily Every Year!

eBASE Series: Total Users

Unit: Thousand users



Approx. +6.1% Average Annual Growth

- From approx. 169,000 at end of Mar. 2021 to approx. 228,000 at end of Mar. 2026 (+34.6%)
- Approx. 11,000 users added each year

Growth Continuing in FY3/2027

- Approx. 234,000 users as of end of Sep. 2026
- Up approx. 5,300 (+2.3%) from end of Mar. 2026

* Wavy lines mark omitted sections (for paid versions, values below 5,800 are omitted and the increase is magnified)

Disclaimer Regarding Forward-Looking Statements

This document has been prepared to explain our Medium-Term Management Plan and to help you better understand the Company. It is not intended as a solicitation to invest in the Company.

Although we have taken great care to ensure the accuracy of this document, we do not guarantee its completeness. The Company accepts no responsibility for any problems or damages arising from the information in this document.

Earnings forecasts and forward-looking statements in this document reflect the Company's judgment based on information available at the time of preparation and involve potential risks and uncertainties. Please note that actual results may differ materially from those stated or described herein due to various factors, including changes in the business environment.

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