



FY2027 (fiscal year ending March 2027) Q2 (Interim) Financial Results and Business Report

1H = six months from April 1 to September 30, 2026. Q2 = three months from July 1 to September 30, 2026.

eBASE Co., Ltd.

TSE Prime Market Securities Code: 3835

October 2026

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1 Financial Summary

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Revision of FY2027 Full-Year Consolidated Forecast

Net sales revised up on KSP-SP consolidation; profit revised down on the slower eBASE recovery
 Net sales ¥5,700M (+5.6% vs. previous forecast); ordinary profit ¥1,400M (−12.5%)

Revised Full-Year Consolidated Forecast (¥ million)

	Previous Forecast (A)	Revised Forecast (B)	Change (B−A)	Change (%)	(Ref.) Prior-Year Actual FY2026
Net Sales	5,400	5,700	+300	+5.6	5,259
Ordinary Profit	1,600	1,400	−200	−12.5	1,467
Profit Attributable to Owners of Parent	1,070	935	−135	−12.6	1,026

Outlook and Response

- Large-scale customization projects from the previous fiscal year expected to be resolved by the end of FY2027 (March 2027); recurrence-prevention measures already in place
- Aiming to restore profitability and sustainable growth (see Medium-Term Management Plan)
- Dividend unchanged: ¥15.20/year (¥7.60 interim + ¥7.60 year-end, incl. ¥3.00 commemorative)

Main Reasons for Revision

Net Sales

Upward

- Expected to exceed the previous forecast by including KSP-SP's results from Q2 of the current fiscal year

Ordinary Profit

Downward

- Despite KSP-SP's contribution, expected to fall short of the previous forecast as the recovery in new and account-expansion sales lags, although the impact of last year's large-scale customizations is subsiding

*Figures are based on the "Notice of Differences between Interim Forecasts and Actual Results and Revision of Full-Year Forecasts" released on October 30, 2026.

1H Results Highlights

Consolidated net sales ¥2,655M (+8.9% YoY), driven by KSP-SP consolidation and the PLUS business
Ordinary profit ¥534M (–5.9% YoY); ¥579M excl. one-time M&A costs, above the prior year

Consolidated Net Sales (1H)

¥2,655M
YoY +8.9%

Consolidated Ordinary Profit (1H)

¥534M
YoY –5.9%
Excl. one-time M&A costs: ¥579M (+2.1% YoY)

Profit Attributable to
Owners of Parent (1H)

¥346M
YoY –10.5%

Q2 Topics

M&A

KSP-SP Became a Subsidiary

- Acquired all shares on June 30, 2026 (results consolidated from Q2 of the current fiscal year)
- Acquisition-related costs of ¥45.7M recorded as one-time expenses
- Upfront investment in next-generation micro-marketing

New Business

“DATA eBASE” Launched

- Environment build-out with partners completed
- Preliminary order received from a government research institute
- Began proposing rich product detail data × POS data to customers

Shareholder Returns

First Interim Dividend Since Listing

- ¥7.60 per share
- Annual dividend forecast of ¥15.20 (incl. ¥3.00 commemorative dividend) unchanged
- Maintaining our return policy based on a 50% payout ratio

Company Profile

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

Head Office Shogyo Dai-2 Building, 5-4-9 Toyosaki, Kita-ku, Osaka, Japan

Founded / Listed Founded October 2001 / Listed December 2006

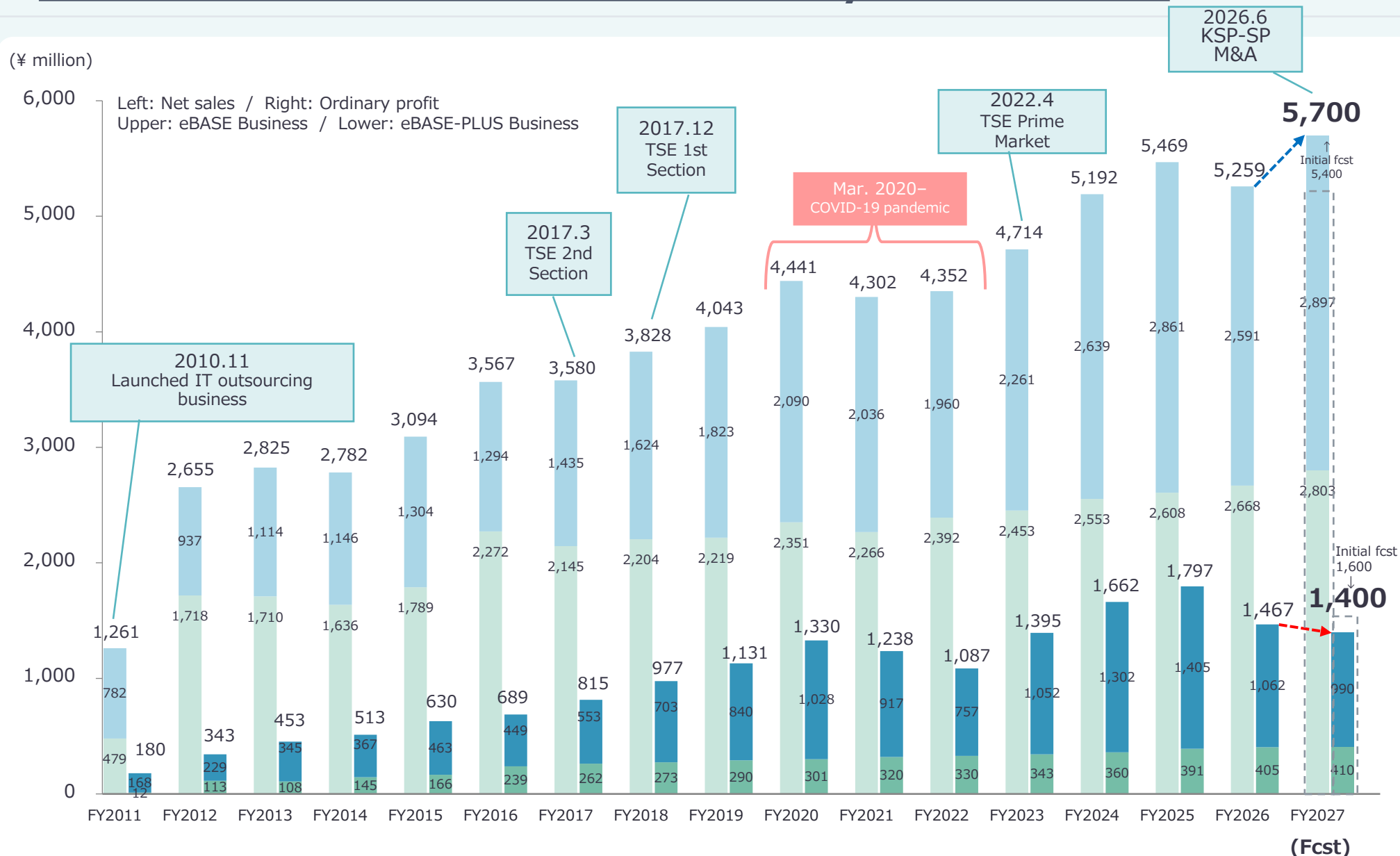
Stock Exchange Tokyo Stock Exchange Prime Market (since April 2022)

Business [eBASE Business] Packaged software business
[eBASE-PLUS Business] IT development outsourcing business

Capital / Employees Capital ¥190M / 491 employees (as of April 2026)

History <https://www.ebase.co.jp/company/company03/index.html>

Consolidated Net Sales and Ordinary Profit Trends



FY2027 Dividend Forecast

First interim dividend since listing (¥7.60 per share)

Basic policy: 50% payout ratio; annual dividend ¥15.20 (incl. 25th anniversary dividend)



FY2027 Dividend Forecast (revised September 1, 2026)

Record Date	End of Q2 (Interim, Sep. 30)	Year-End	Annual Total
Previous Forecast (announced May 25, 2026)	¥0.00	¥15.20	¥15.20
Revised Forecast (revised Sep. 1, 2026)	¥7.60	¥7.60	¥15.20
Prior-Year Actual (FY2026)	¥0.00	¥15.20	¥15.20

Semi-annual dividends:

Introduction of interim dividends
(record date: September 30 each year)

Annual amount unchanged:

Initial ¥15.20 forecast split
equally

*Commemorative: 25th anniversary of
founding

2

Q2 Results in Detail

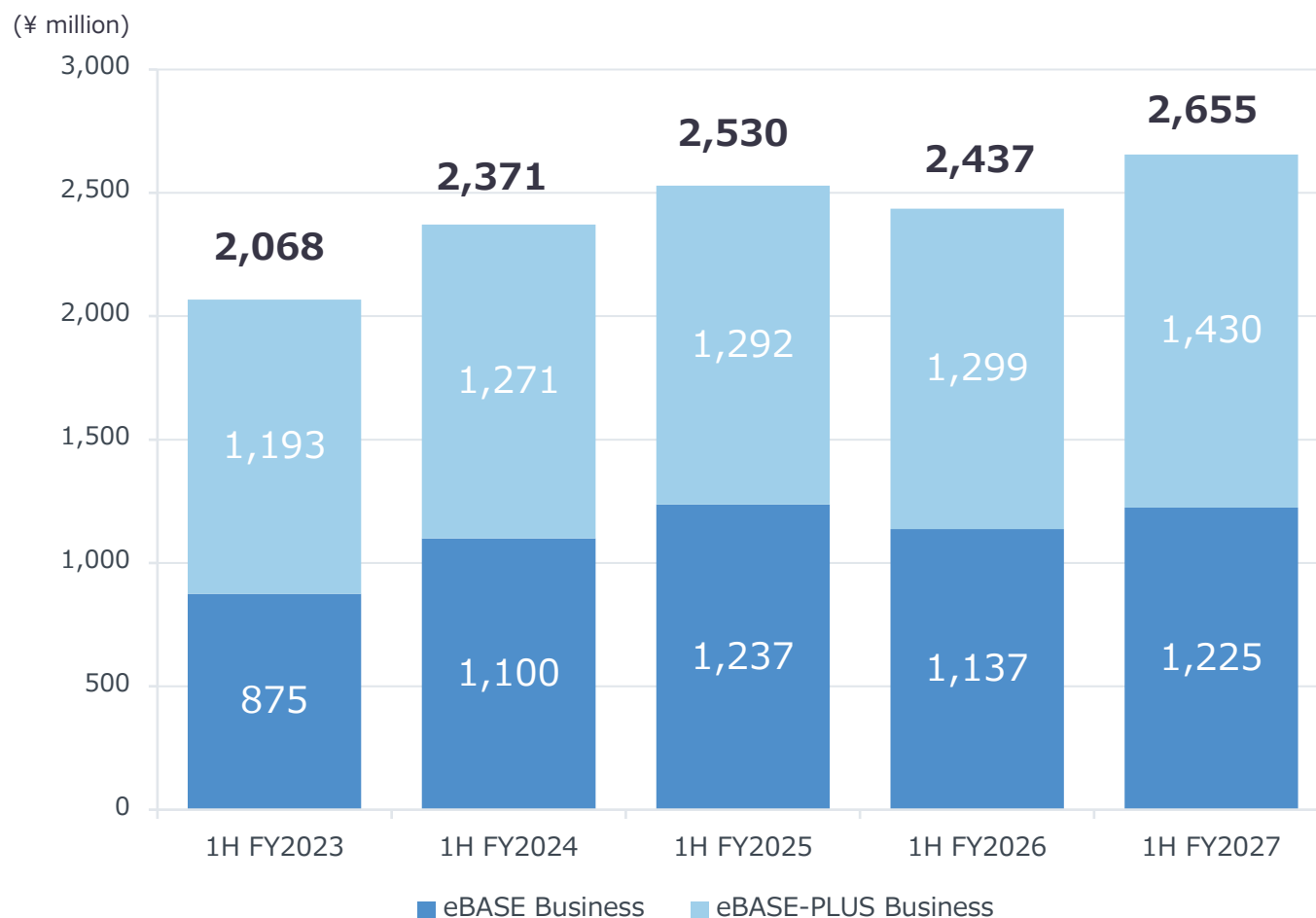
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1H Consolidated Net Sales

1H consolidated net sales: ¥2.65 billion (+8.9% YoY)

46.6% progress toward the revised full-year forecast of ¥5,700M



1H Consolidated Net Sales

¥2,655M

YoY +8.9%

eBASE Business	¥1,225M	+7.7%
eBASE-PLUS Business	¥1,430M	+10.0%

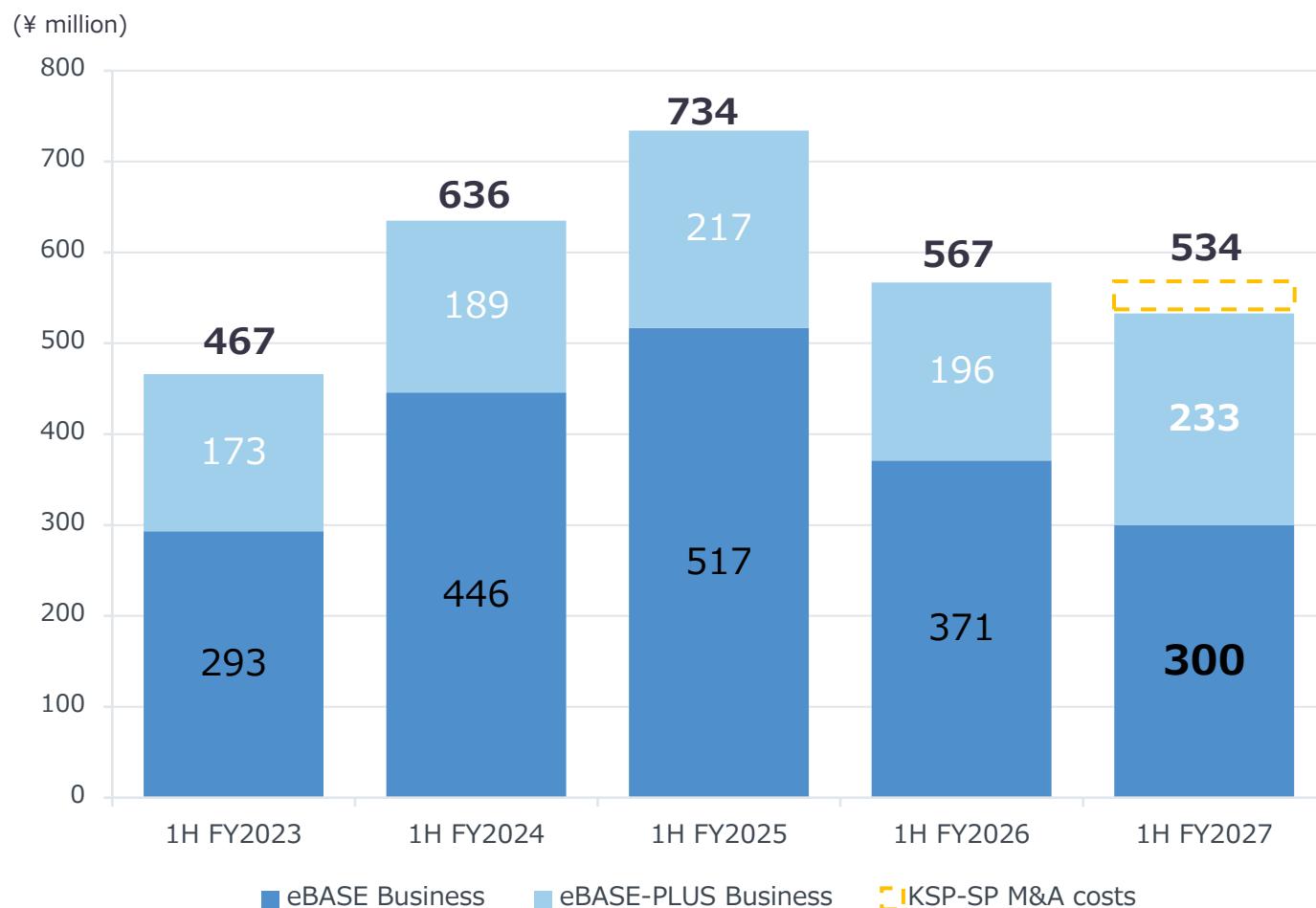
vs. Full-Year Forecast

Sales forecast	¥5,700M
Progress	46.6%

*Forecast announced on Oct. 30, 2026

1H Consolidated Ordinary Profit

1H consolidated ordinary profit: ¥534M (–5.9% YoY)
¥579M excluding KSP-SP M&A costs (+2.1% YoY)



1H Consolidated Ordinary Profit

¥534M

YoY –5.9%

eBASE Business	¥300M	–19.0%
eBASE-PLUS Business	¥233M	+18.7%

vs. Full-Year Forecast

Ordinary profit	¥1,400M
Progress	38.2%

*Forecast announced on Oct. 30, 2026

Ref.: Ordinary profit (excl. KSP-SP M&A costs)	
Ref. calc.	¥579M
YoY	+2.1%

*KSP-SP M&A costs: ¥45.7M

1H Consolidated Results and Balance Sheet

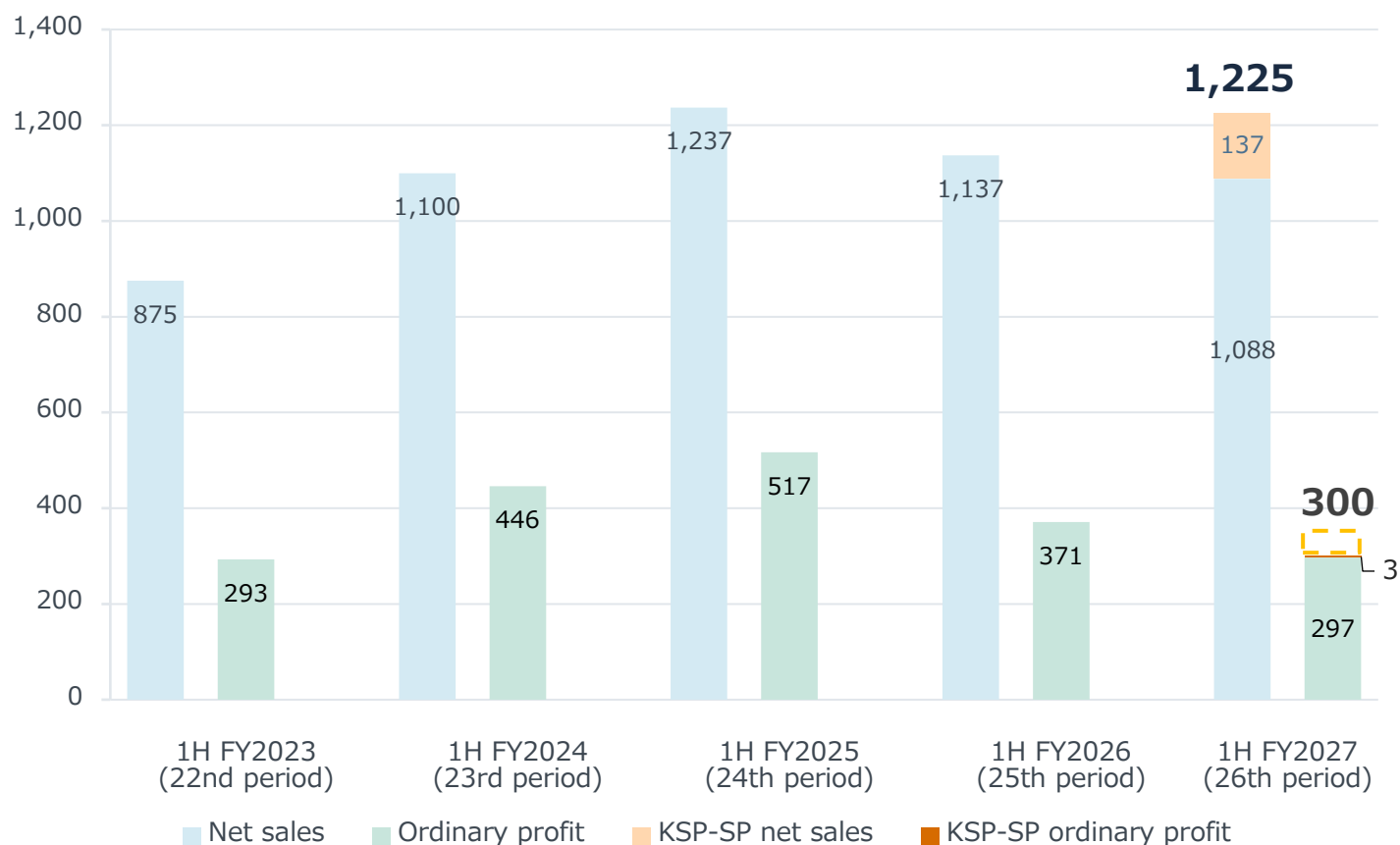
(¥ million)

	FY2023 (22nd period)	FY2024 (23rd period)	FY2025 (24th period)	FY2026 (25th period)	FY2027 (26th period)
Net Sales (eBASE Business) (eBASE-PLUS Business) (Inter-segment)	2,068 (875) (1,194) (-1)	2,371 (1,100) (1,272) (-1)	2,530 (1,237) (1,302) (-9)	2,437 (1,137) (1,305) (-5)	2,655 (1,225) (1,440) (-10)
Operating Profit	446	628	701	550	505
Ordinary Profit (eBASE Business) (eBASE-PLUS Business) (Inter-segment)	467 (293) (173) (0)	636 (446) (189) (0)	734 (517) (217) (0)	567 (371) (196) (-)	534 (300) (233) (-)
Profit Attributable to Owners of Parent	318	434	487	386	346
	Prior Year-End (Mar. 31, 2026)	Current (Sep. 30, 2026)	Change	Note: Amounts less than ¥1 million are truncated.	
Current Assets	6,053	5,305	-748	Cash and deposits -483; notes, accounts receivable and contract assets -176	
Non-Current Assets	2,044	2,506	+461		
(Tangible + intangible)	(322)	(785)	(+463)	Goodwill +291, other +168	
(Other)	(1,721)	(1,720)	(-1)		
Total Assets	8,098	7,811	-286		
Current Liabilities	697	750	+52		
Total Liabilities	730	783	+53		
Total Shareholders' Equity	7,235	6,914	-321	Retained earnings -321 (Dividends paid -667) (Interim profit attributable to owners of parent +346)	
Share Acquisition Rights	0	0	0		
Total Net Assets	7,368	7,028	-340		
Total Liabilities and Net Assets	8,098	7,811	-286		

1H eBASE Business Results

Net sales rose on steady food industry growth and the inclusion of KSP-SP's results
Ordinary profit fell due to the delayed recovery in new and account-expansion sales and one-time acquisition-related costs

(¥ million)



1H eBASE Business

Net Sales **¥1,225M**

YoY **+7.7%**

Ordinary Profit **¥300M**

YoY **-19.0%**

Ref.: Ordinary profit
(excl. KSP-SP M&A costs)

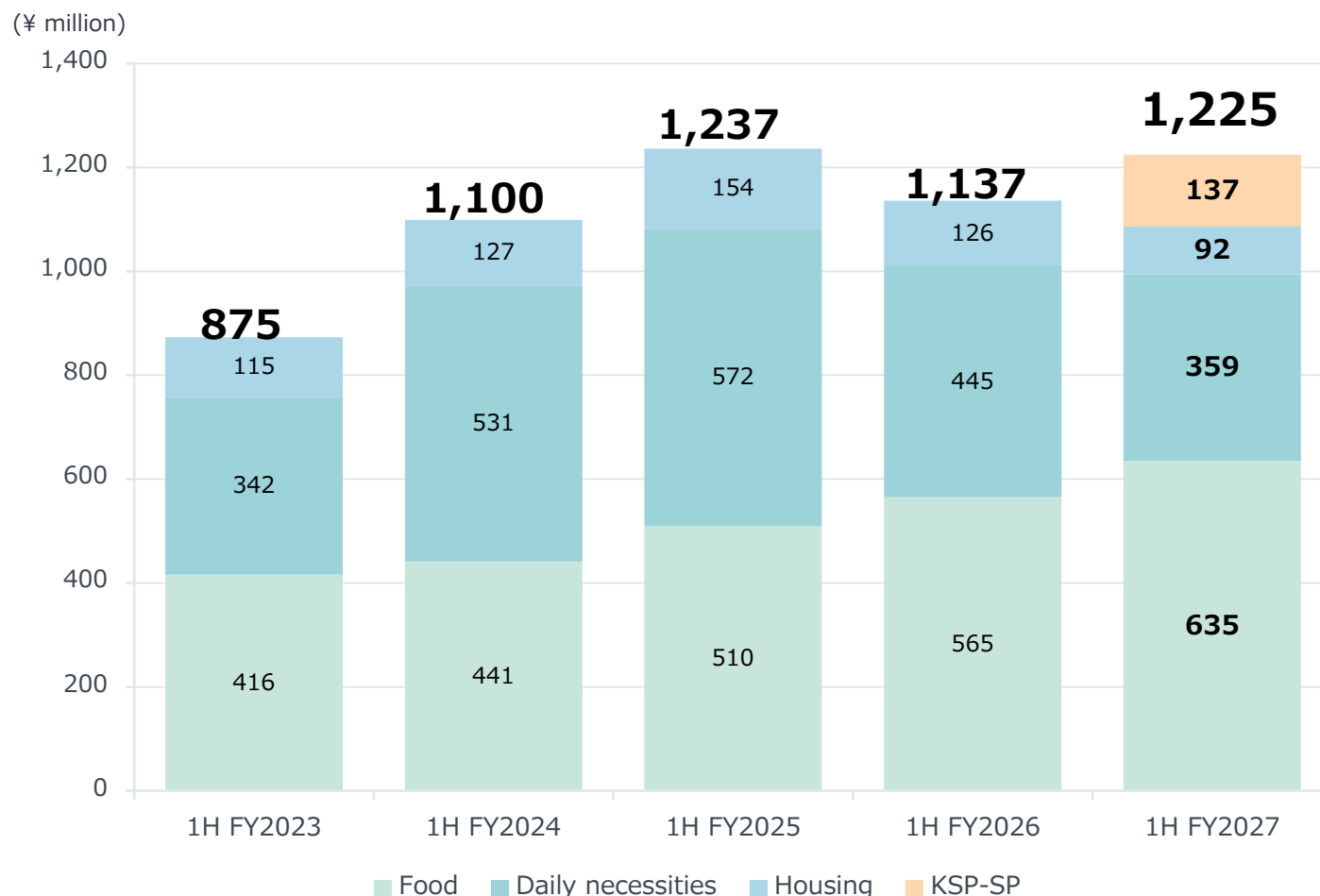
Ref. calc. **¥346M**
YoY **-6.6%**

*KSP-SP M&A costs: ¥45.7M

Note: KSP-SP's results have been consolidated since Q2 of the current fiscal year.

1H eBASE Business: Sales by Industry

Core food industry sales grew 12.5% YoY, continuing their upward trend
Share rose to 58.4%; we aim to grow by building on our food industry strength



Food

+12.5% (YoY)

Daily Necessities

-19.3% (YoY)

Housing

-27.0% (YoY)

KSP-SP

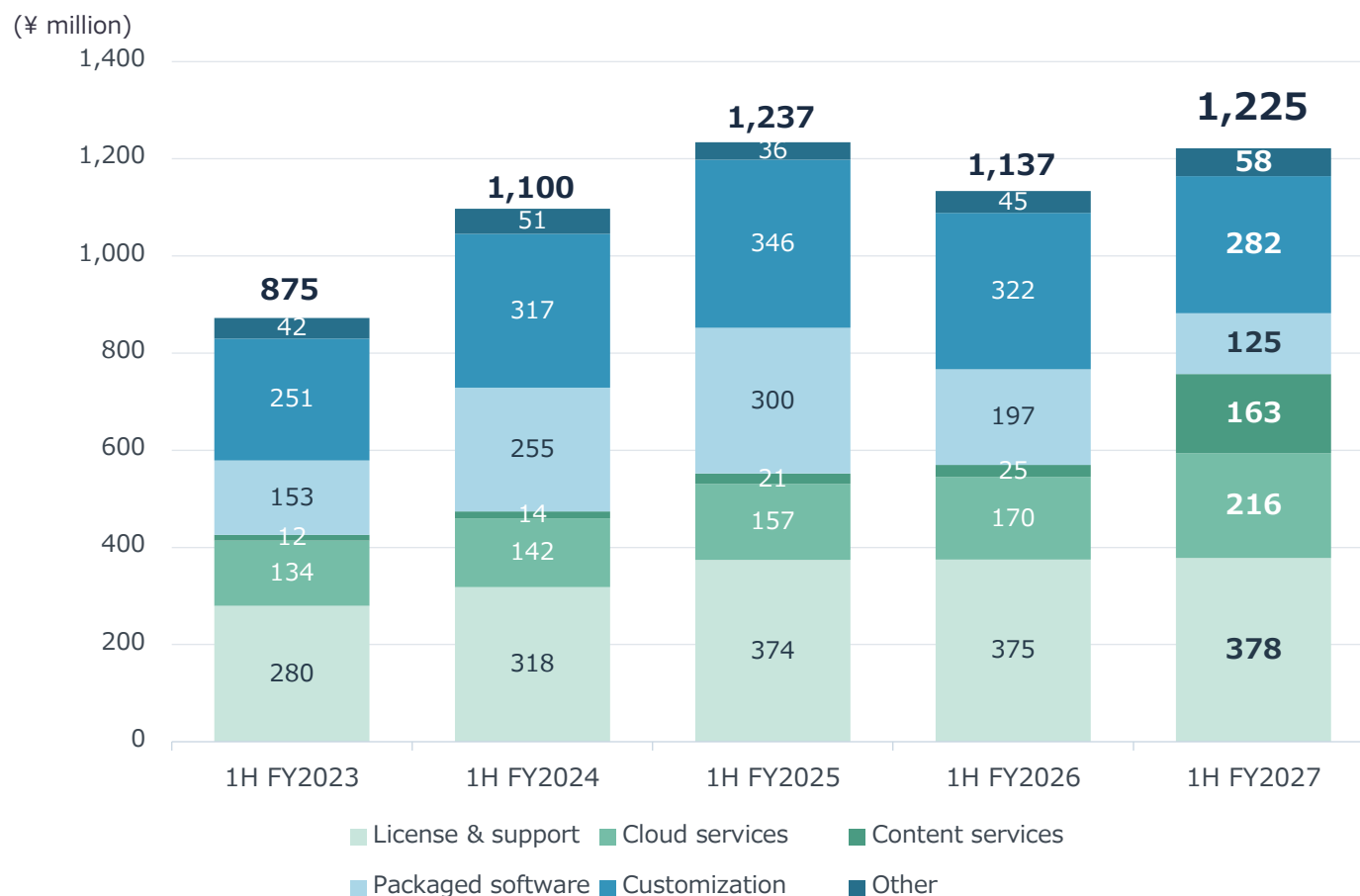
¥137M

(results consolidated from Q2 of the current fiscal year)

Note 1: KSP-SP's results have been consolidated since Q2 of the current fiscal year.
Note 2: Shares are calculated on a non-consolidated eBASE basis, excluding KSP-SP.

1H eBASE Business: Sales by Type

Stock sales rose 32.7% YoY with the addition of KSP-SP, lifting their share to 61.9%
Flow sales fell YoY; we aim to recover by strengthening new-customer and account-expansion sales under the 3-year Medium-Term Management Plan



1H eBASE Business Sales by Stock/Flow

Stock

¥758M

Share 61.9%

YoY +32.7%

Flow

¥466M

Share 38.1%

YoY -17.6%

Definitions

Stock: License & support, cloud services, content services

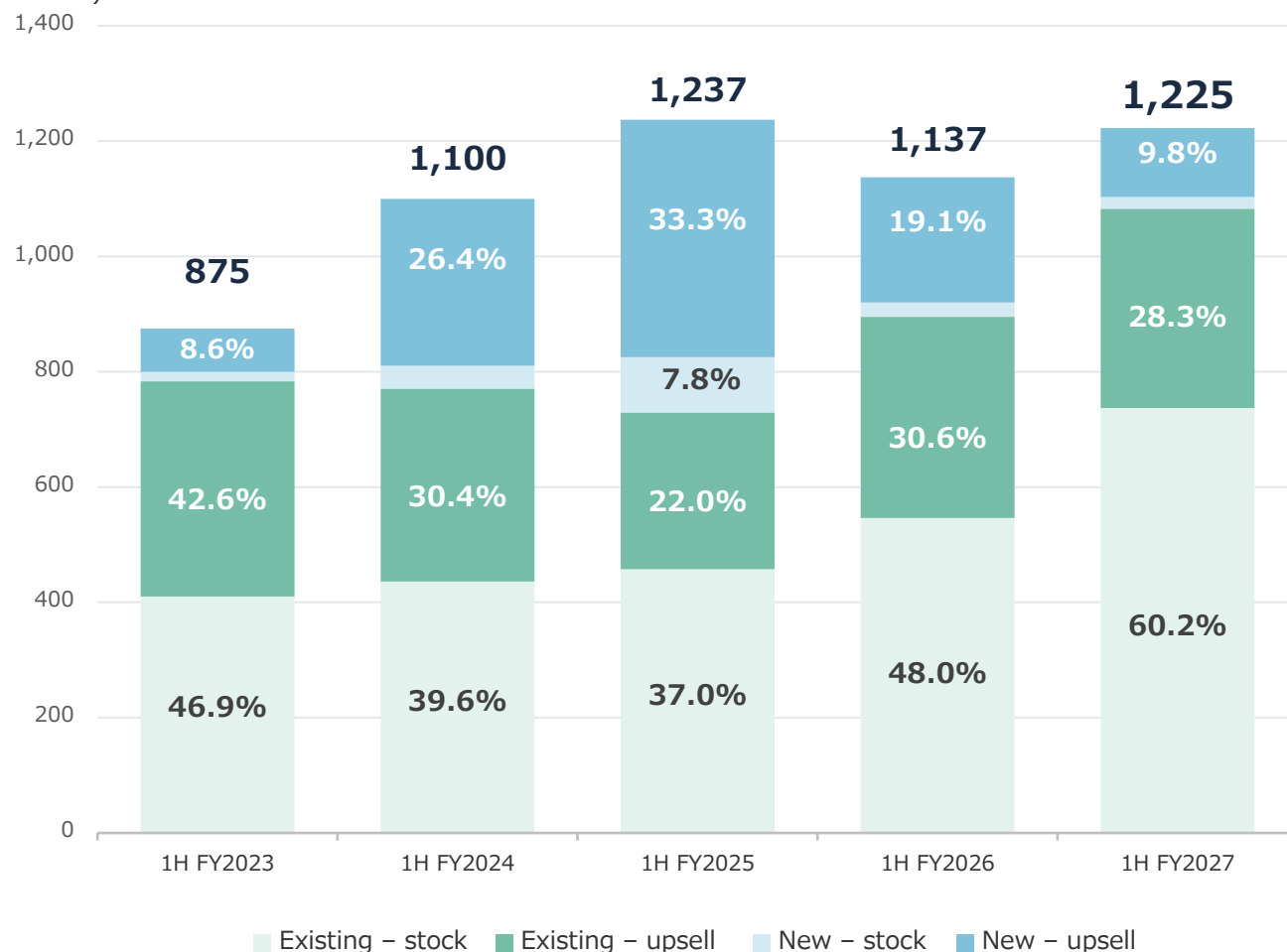
Flow : Packaged software, customization, other

Note: KSP-SP's results have been consolidated since Q2 of the current fiscal year.
In this chart, they are included in Content Services.

1H eBASE Business Sales by New/Existing Customers

Sales to existing customers up 21.1% YoY, boosted by the addition of KSP-SP
New customer sales down 41.9%; rebuilding new sales on our user base

(¥ million)



1H eBASE Business Sales by New/Existing

Existing **¥ 1,084M**

Share **88.5%**

YoY **+21.1%**

New **¥ 140M**

Share **11.5%**

YoY **-41.9%**

Definitions

Stock: License & support, cloud services, etc.

Upsell: Packages, customization, etc.

New/Existing: Customer classification

Note 1: Values below 3% for the current period and below 5% for prior periods are not shown.

Note 2: KSP-SP's results have been consolidated since Q2 of the current fiscal year.

In this chart, they are included in Existing - stock.

1H Results of the eBASE-PLUS Business

Net sales up 10.0% YoY; ordinary profit up 18.7% YoY

The IT development outsourcing business continued to grow steadily



1H eBASE-PLUS Business

Net Sales **¥1,430M**
YoY: +10.0%

Ordinary Profit **¥233M**
YoY: +18.7%

Note: From the current fiscal year, figures are presented after eliminating inter-segment transactions. Prior-year figures have been restated on the same basis.

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Full-Year Outlook and Capital Policy

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FY2027 Consolidated Earnings Forecast

Full-year forecast revised:

Net sales ¥5,700M, ordinary profit ¥1,400M (−4.6% YoY)

Net Sales

5,700M YoY +8.4%

1H actual ¥2,655M Progress 46.6%

Ordinary Profit

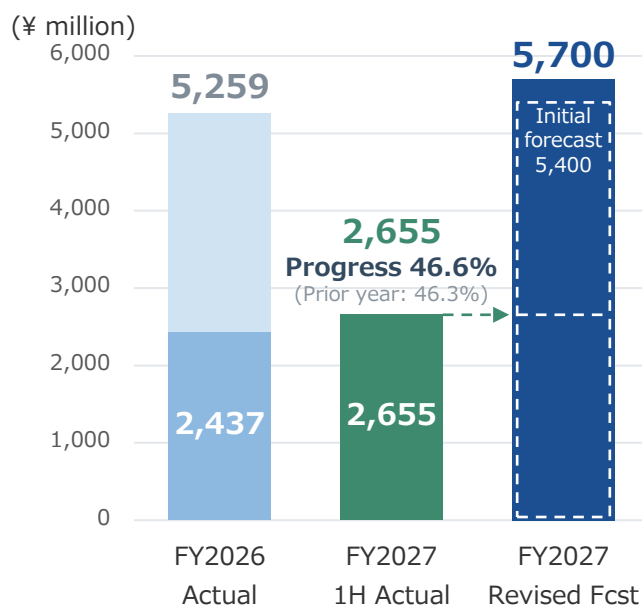
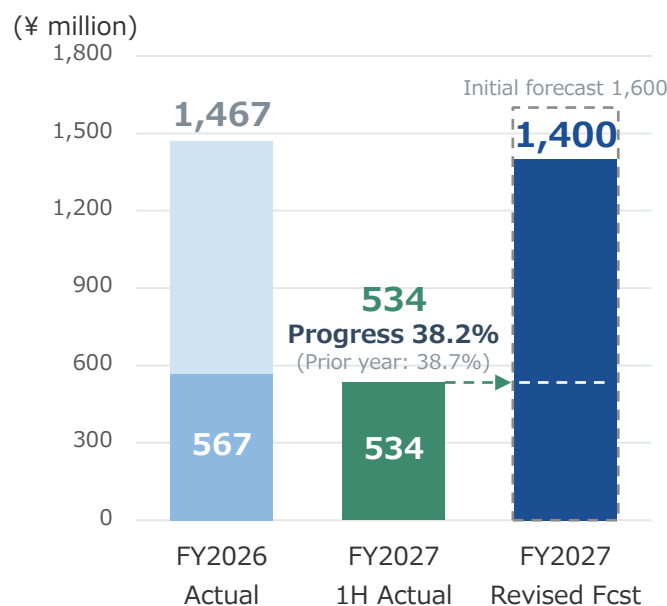
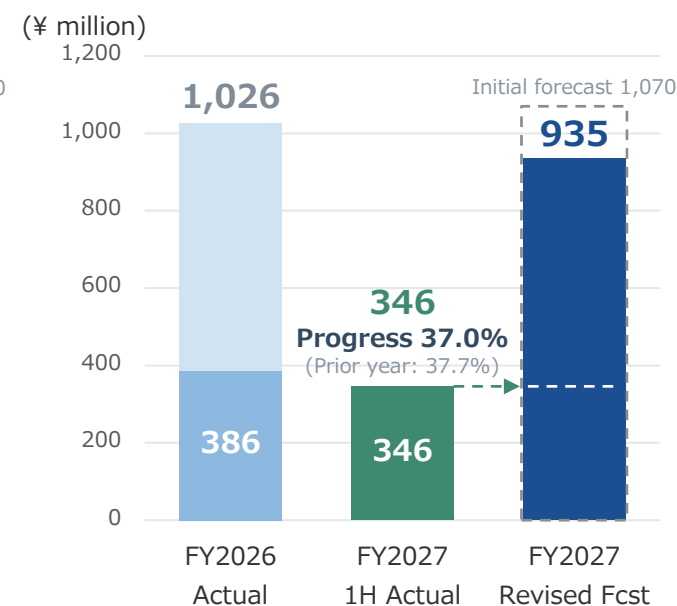
1,400M YoY −4.6%

1H actual ¥534M Progress 38.2%

Profit Attributable to Owners of Parent

935M YoY −8.9%

1H actual ¥346M Progress 37.0%

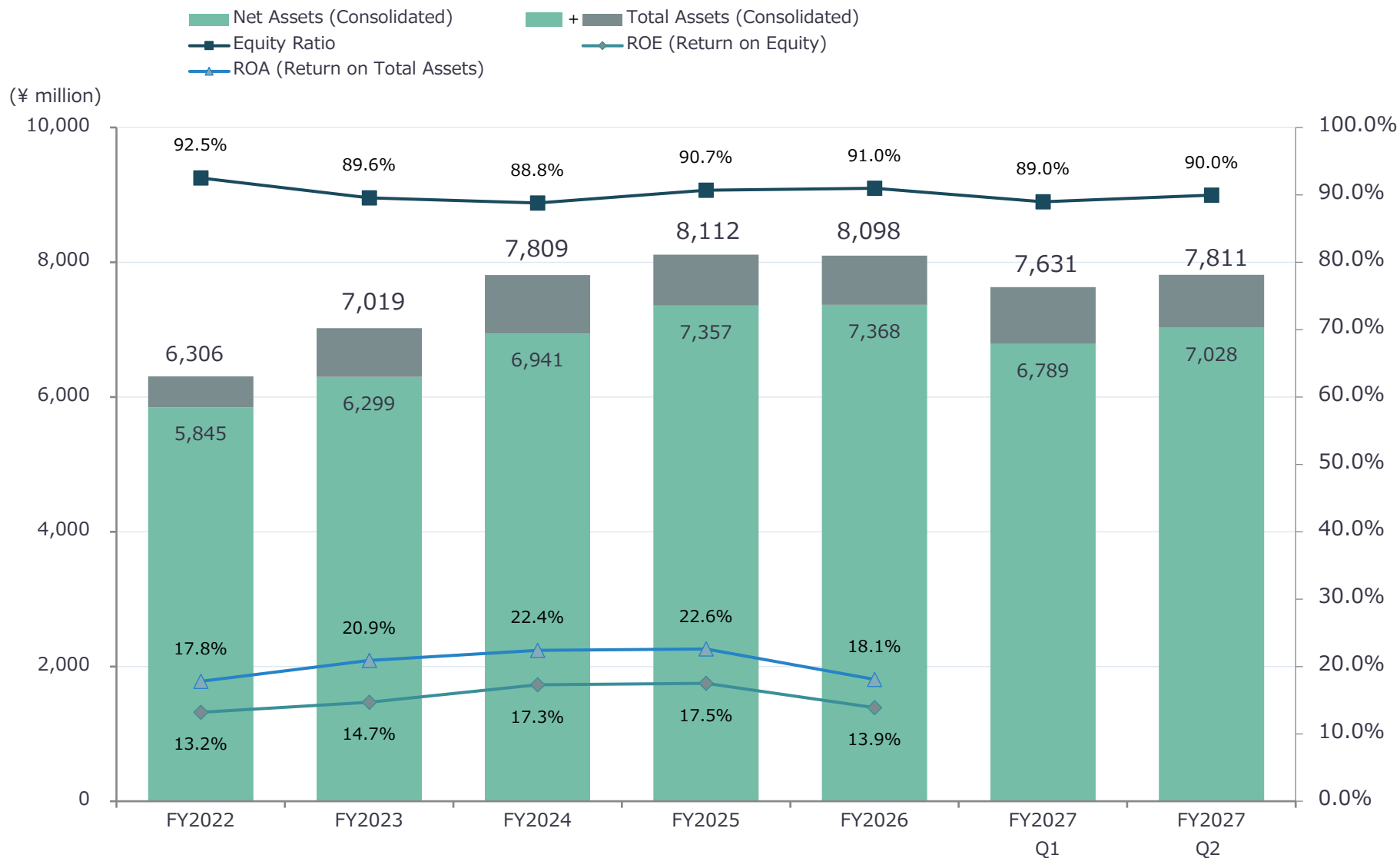


■ FY2026 1H ■ FY2026 2H ■ FY2027 1H actual ■ FY2027 plan (revised) [] Initial forecast (dashed)

Note: The consolidated forecast reflects M&A-related acquisition costs and advertising expenses for the BtoBtoC business.

Changes in Capital Position

The equity ratio remained high at 90.0%.



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eBASE Business Report and Growth (Recovery) Strategy (0th→1st→2nd→3rd eBASE)

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eBASE Business Report: Packaged Software Business

BtoB Business

0th eBASE

Integrated PIM Solution by Company

1st eBASE

PIM Solution by Industry

BtoBtoC Business

2nd eBASE

Consumer Smartphone App Solution

BtoB Business

3rd eBASE

"DATA eBASE" Data Sales Solution



*[Business Overview]

Full details and latest data available
on our website.

For business overview details, see the URL below.

<https://www.ebase.co.jp/investor/investor13/index.html?lang=en>

For a list of major business partners, see the URL below.

<https://www.ebase.co.jp/company/company04/index.html>

Note: PIM = Product Information Management

eBASE Business Model Comparison Matrix

Comparing our four businesses through the Triangle Pyramid framework (P/M, BM, CC, PS)

Comparison Item	0th eBASE Integrated product DB by company	1st eBASE Product information DB by industry	2nd eBASE Lifestyle apps for consumers	3rd eBASE Data sales solution
Business Type	BtoB	BtoB	BtoBtoC	BtoB
Target Industries	All Industries (General-Purpose)	Food, Daily Necessities, Housing, etc. (Industry-Specific Packages)	All Industries	Food Industry(Core Focus): Product Dev, Competitive Analysis, Data Utilization
Products/Monetization (P/M)	Integrated Product DB “eBASE” DBP eBASE	FOODS/GOODS eBASE Shozai ebisu MDM/PDM eBASE	e-Life Series eSumai Navi	DATA eBASE (Shozai ebisu + KSP-POS) Data sales service
Business Model (BM)	One-Source/ Multi-Use	Standardization of Product Info Exchange	BtoBtoCX	Monetizing Closed Data!
Core Competence (CC)	Middleware eBASE		Shozai ebisu	Shozai ebisu+KSP-POS
	× AI eBASE (AI-enabling all eBASE apps)			
Promotion Strategy (PS)	Leveraging DX Needs, Supporting Paper-to-Digital Transition	Industry-Specific Standardization → De Facto Standard, Cross-Industry Master Data Adoption	Enhancing CX Through OMO, Competitive Differentiation via Patents	Cross-Selling Existing eBASE Apps, Leveraging KSP-SP's Sales Channels

eBASE Business: Medium-Term Plan Initiatives

Four initiatives, starting with price revisions, to build growth!

Initiative 0 Price Revision

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

- First price revision since our founding, effective April 2026
- Applied to existing users at renewal; almost fully applied by March 2028
- Strong business position expected to minimize lost deals and cancellations

Initiative 1 Food Manufacturers (1st eBASE)

**eBASEjr. as the
gateway to more
inquiries and orders!**

- Raise sales growth with food manufacturers from ~2% p.a. to ~14%, in line with retail
- Approach through the free eBASEjr.
- More inquiries without sales effort; expand paid software with a low sales workload

Initiative 2 e-Life Series (2nd eBASE)

**e-Life Flyer TV ads to
drive sales
expansion!**

- Full-scale use of integration via QR codes printed on paper flyers
- TV commercials from November 2026 (Shizuoka and Kanagawa areas)
- Outreach to other retailers to drive sales

Initiative 3 DATA eBASE (3rd eBASE)

**Launching a new
digital content sales
business!**

- AI analysis of rich product details from Shozai ebisu and KSP-SP's POS data
- Expansion to food manufacturers, retail private brands and data analytics firms
- Acquired KSP-SP (end of June 2026)

*For details, please refer to "[Medium-Term Management Plan – Toward Earnings Recovery and Sustainable Growth –](#)," released on October 30, 2026.



eBASE Business: Q2 Progress by Business Model

0th eBASE

Integrated product DB by company

- Integrated Product DB
- DBP eBASE

10 companies
(¥108M)

Clients with sales in Q2

1st eBASE

Product information DB by industry

- FOODS eBASE
- GOODS eBASE
- MDM eBASE

12 companies
(¥118M)

Clients with sales in Q2

2nd eBASE

Consumer apps

- e-Life Series
- eSumai Navi

13 companies

Cumulative number of
adopting companies

3rd eBASE

Data sales

- Catalog/POS
- for ACADEMIA

1 company

Cumulative number of
adopting companies

Medium-Term Management Plan: Progress on Initiatives

- [1] Completed development of an automated proposal function for food manufacturers via the free “eBASEjr.” (launching in Q3)
- [2] Launched full-scale e-Life Flyer integration via QR codes on printed paper flyers; TV commercials to air from November
- [3] Made KSP-SP a wholly owned subsidiary on June 30, 2026 (consolidated from Q2)
Both companies began proposing “DATA eBASE (Catalog/POS)” to customers
Obtained a patent for POS data analysis technology (Patent No. 7918590)

Note 1: 0th eBASE and 1st eBASE: Number of clients with sales of ¥3 million or more, excluding recurring (stock) revenue, in Q2 (July–September 2026).

The amounts in parentheses are the total sales recorded for those clients.

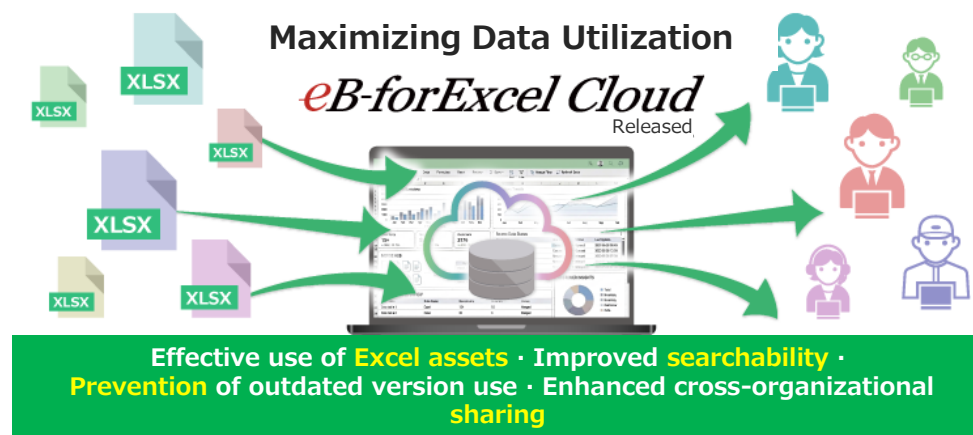
The counting criteria were changed starting this quarter (Q2); Q1 figures show principal results only.

Note 2: Ordinary profit includes ¥45.7 million in one-time acquisition-related costs for the purchase of KSP-SP shares.

Q2 (July–September) News Releases

Sep. 24, 2026

No more scattered Excel forms or version control headaches!
Database service “eB-forExcel Cloud” released



Aug. 27, 2026

DIY specialty trading company Waki Sangyo begins using
“e-Life Navi for Manufacturers / Package eQR”



Aug. 6, 2026

BtoBtoC solution “e-Life Navi for Manufacturers /
Package eQR” now fully available



Sep. 10, 2026

Co-op Kobe adopts and begins using “e-Life Navi for DX”



DATA eBASE (Shozai ebisu + KSP-POS) Data Sales Business

DATA eBASE is a data sales service that provides hundreds of “product micro-data” attributes stored in **Shozai ebisu** (product master data, ingredients, nutrition facts, packaging information and more), together with KSP-SP’s purchase POS data (KSP-POS). It immediately supports food manufacturers’ product development and competitive analysis, helps POS data analytics firms strengthen their services, and enables diverse micro-marketing through integration with **AI eBASE**.

From “What sold” to “Why it sold”

A data service delivering product & purchase micro-data your way

DATA *e*BASE

Launched



Energy 234 kcal
Carbohydrates 25.7 g
Allergens: cashew nuts
Origin: Japan
Size: 120×80×23 mm

10M product micro-data records

POS data from **1,500** stores nationwide

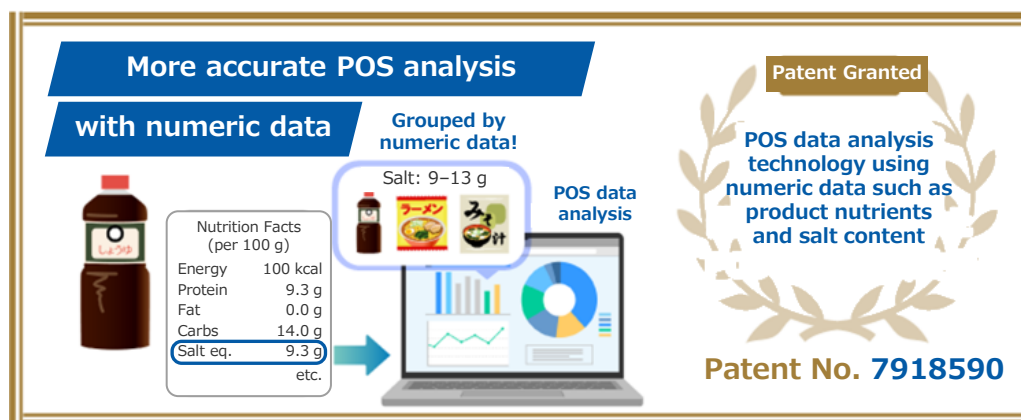
Patents Granted in Q2 (July–September)

Aug. 18, 2026 Patent for an information processing system that reveals “hidden inventory” from shopping data
 Patent No. 7900863 https://www.ebase.co.jp/news/news2026/news_2026_08_18.html



(in Japanese)

Sep. 17, 2026 Patent for POS data analysis technology using product nutrient, salt and other numeric data
 Patent No. 7918590 https://www.ebase.co.jp/news/news2026/news_2026_09_17.html



(in Japanese)

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eBASE-PLUS Business Report

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eBASE-PLUS Business Overview

An IT development outsourcing business providing contracted development, operations, and server maintenance services to client companies

◆ System Solutions

① Software Development

Support across the full lifecycle, from planning, analysis, and design to development, implementation, operations management, and maintenance.

② Infrastructure Deployment

Support for building server and client environments.

◆ Support Services

① Integrated Operations Management

Support for the operation of IT systems.

② Help Desk

Help desk services ranging from Tier 1 support to Tier 2 support requiring technical expertise.

1H Initiatives and Progress in the eBASE-PLUS Business

IT Development Outsourcing Business

Net sales: ¥1,430 M
Ordinary profit: ¥233 M

Three pillars—stronger recruitment, our in-house training system and higher-rate projects—drive rate increases with existing clients and wins of higher-value projects.

Focus Area		Key Actions
Training (Talent Development)	Stronger Recruitment	<ul style="list-style-type: none"> • Hiring job-ready mid-career talent and leveraging business partners • Differentiating ourselves in recruiting, including new-graduate hiring
	Training Systems	<ul style="list-style-type: none"> • Enhancing eB-learning, our proprietary online training system • Using it to upskill existing employees
	Higher Billing Rates	<ul style="list-style-type: none"> • Rotating engineers into high-skill, higher-rate projects
Higher Client Rates, etc. (Revenue & Profit)		<ul style="list-style-type: none"> • Negotiating rate increases with existing clients • Winning new higher-rate projects that meet client needs • Additional billing for hours above contracted ranges • Recruitment advertising expenses shifted to the second half

Appendix

Notices / Corporate Philosophy / Disclaimer

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Notice of Financial Results & Medium-Term Management Plan Briefing

For Institutional Investors, Analysts & Individual Investors

Q2 (First Half) FY3/2027

Financial Results & Medium-Term Management Plan Briefing

Session 1
Mon, Nov 2
14:00–16:00 JST

Session 2
Tue, Nov 3
14:00–16:00 JST

Register by Fri, Oct 30, 17:00 JST

*Please join either session (both cover the same content)



Director, Executive Officer & CFO

Katsuyasu Kubota



(in Japanese)



President & Representative Director

Takao Iwata

Register by Fri, Oct 30, 17:00 JST

Free | Pre-registration required | Q&A

Archived video: available later on YouTube

Corporate Philosophy of the eBASE Group



Disclaimer

- This presentation has been prepared to explain our financial results and to help investors better understand the Company. It does not constitute a solicitation to invest in the Company.
- While every effort has been made to ensure the accuracy of the information in this presentation, the Company makes no guarantee as to its completeness. The Company accepts no liability for any loss or damage arising from the use of the information contained herein.
- Earnings forecasts and other forward-looking statements in this presentation are based on the Company's judgment in light of information available at the time of preparation and involve potential risks and uncertainties. Actual results may therefore differ materially from those expressed or implied in these statements due to various factors, including changes in the business environment.

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