eBASE

Medium-Term Management Plan

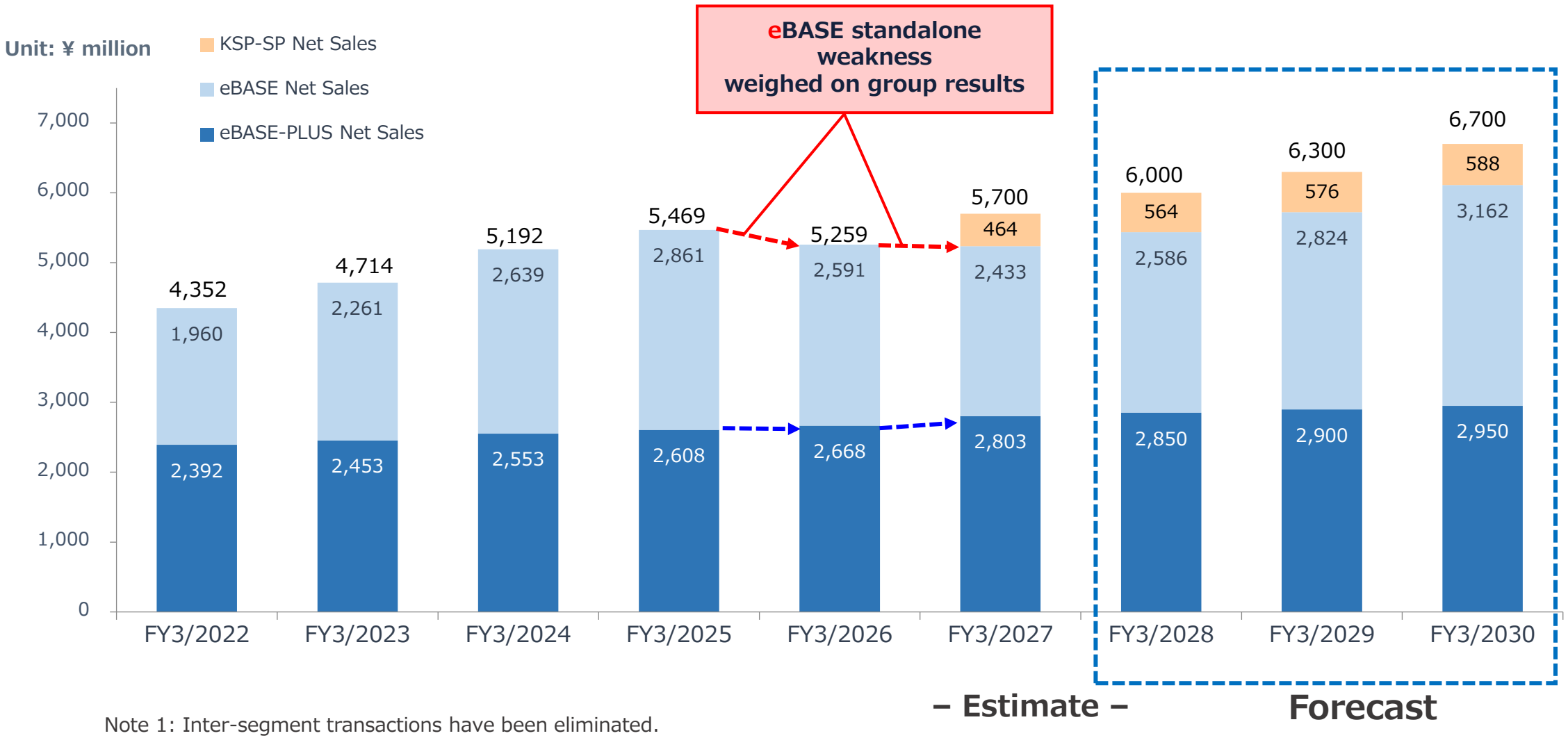
– Toward Earnings Recovery and Sustainable Growth –

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

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

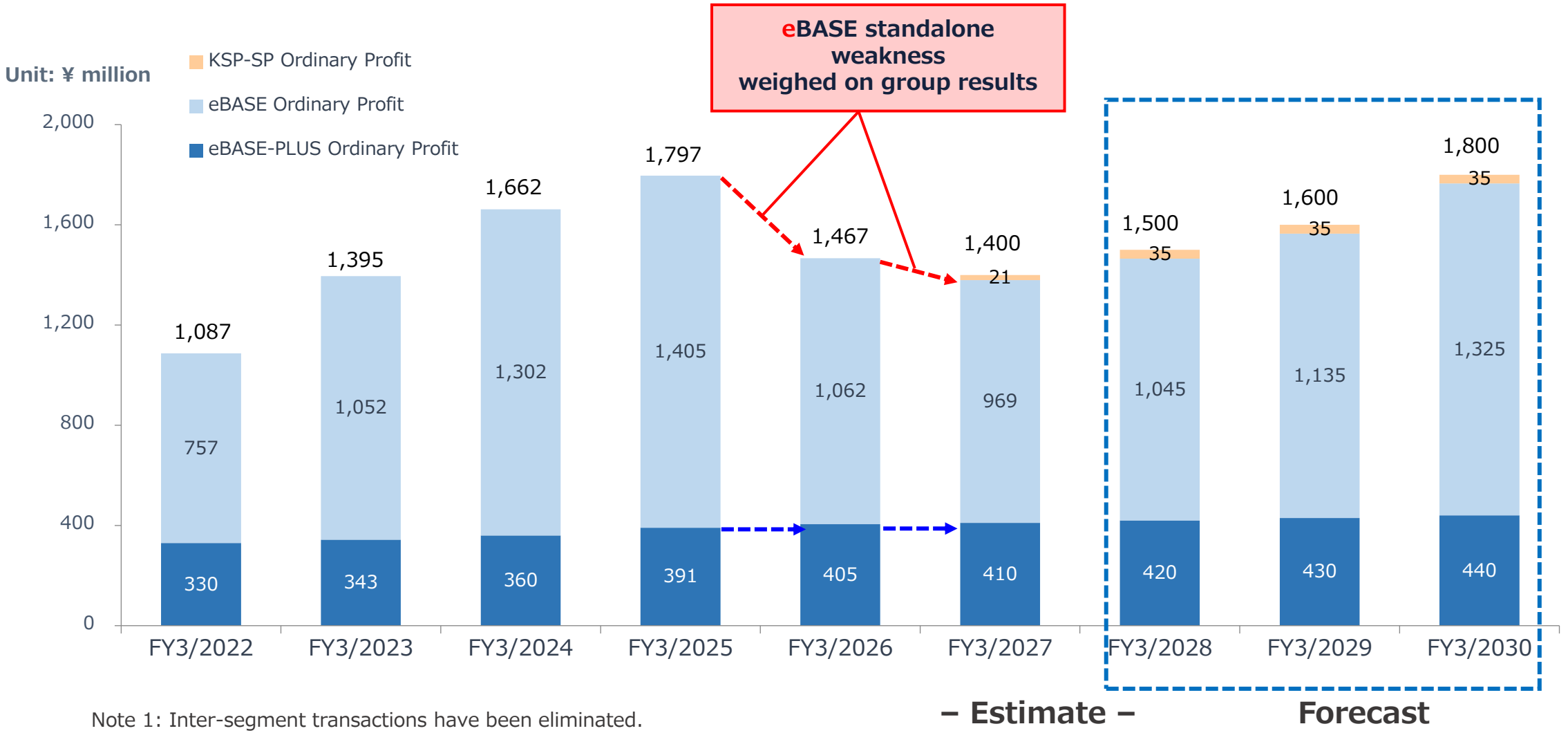
October 30, 2026

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



Note 1: Inter-segment transactions have been eliminated.
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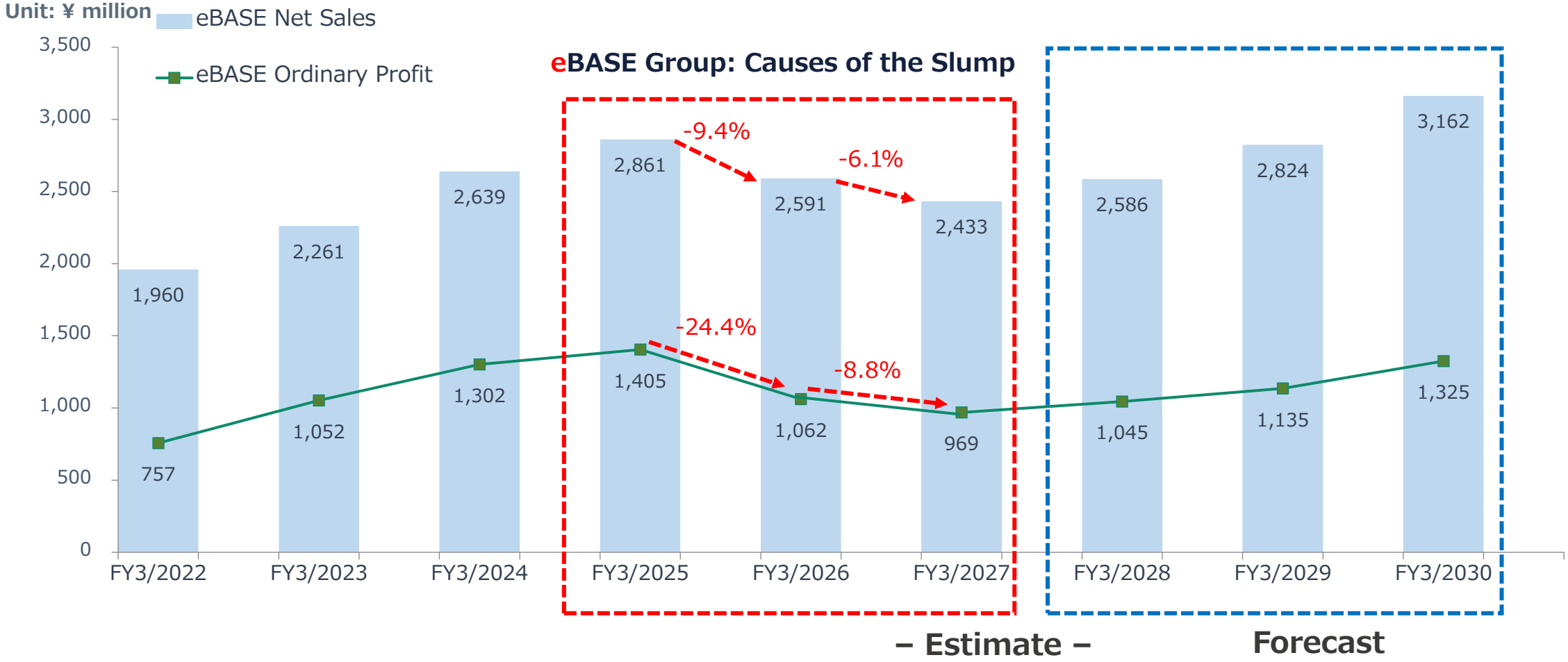
eBASE Standalone Net Sales & Ordinary Profit – Results & Forecast

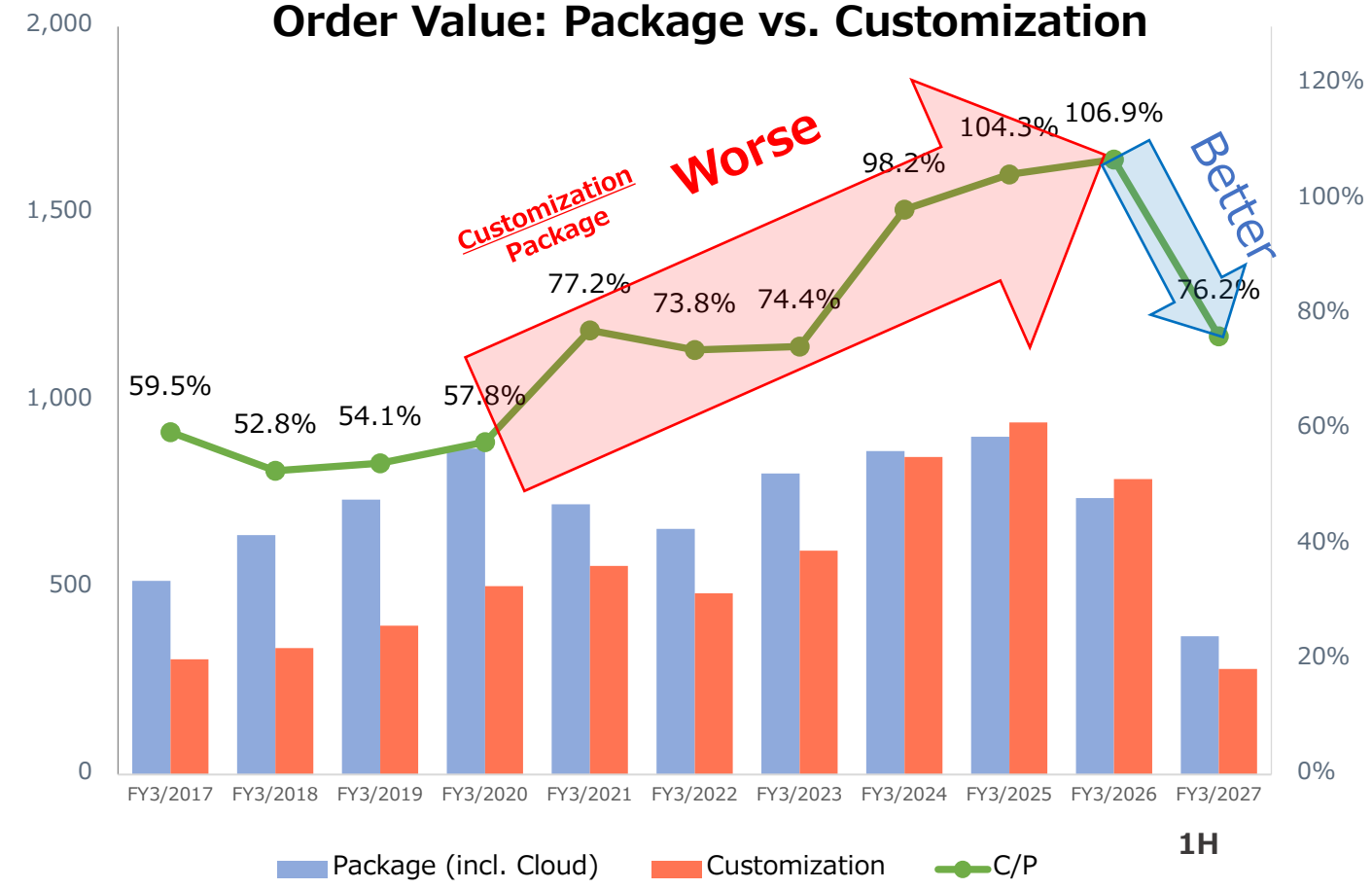


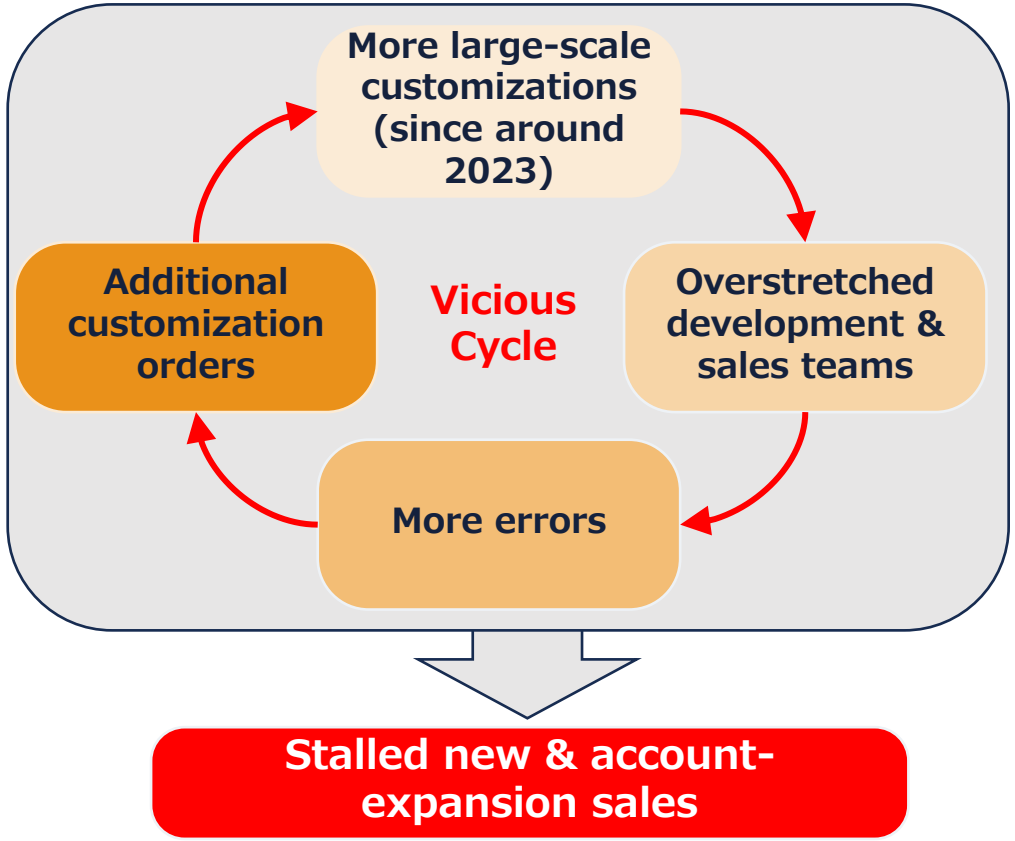
Note: Amounts are rounded down to the nearest million yen.

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

Unit: ¥ million

Order Value: Package vs. Customization





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!

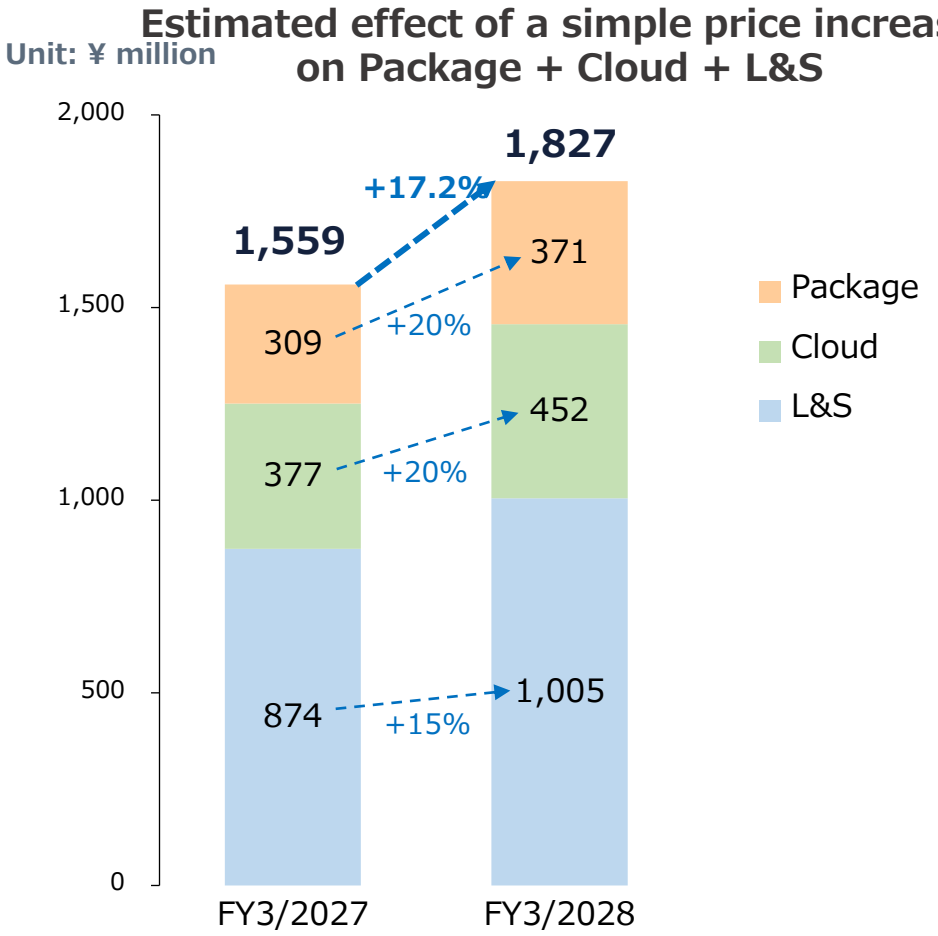
- AI analysis of Shozai ebisu's rich product detail data and KSP-SP's POS data
- Sell to food manufacturers, retailer PB divisions, and data analytics firms
- Acquired KSP-SP (end of June 2026)

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!



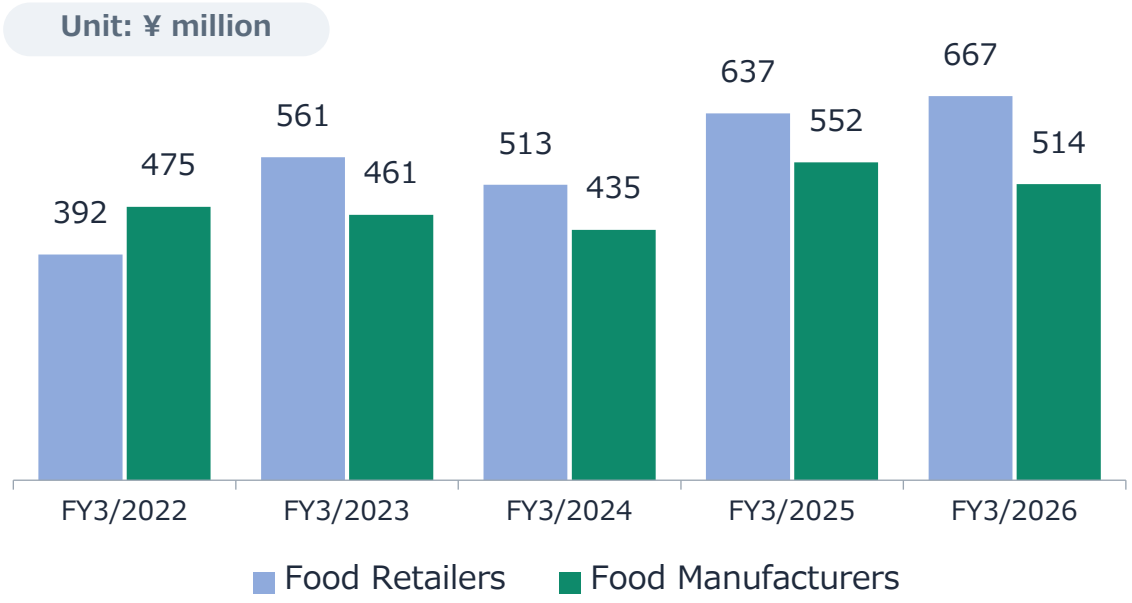
Note 1: The effect is estimated based on a simple price increase across Package + Cloud + L&S.
Note 2: Services (customization) are excluded because project volume cannot be forecast in adv
Note 3: Amounts are rounded down to the nearest million yen.

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

Food Retailers (actively targeted)
Approx. 1.7x in 4 years
Approx. 14.2% average annual growth

Food Manufacturers (inquiries only)
Approx. 1.08x in 4 years
Approx. 2.0% average annual growth



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

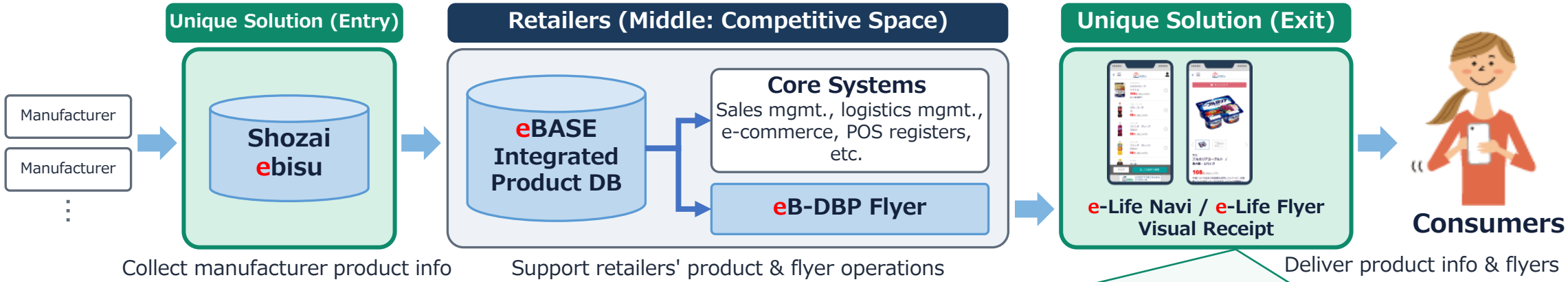
3 Handle more inquiries with minimal sales effort
Standardize sales activities and create playbooks; streamline inquiry handling with AI eBASE and more to reduce sales workload

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

From Oct. 22

QR codes on paper flyers now link to e-Life Flyer!

Widely distributed paper flyers bring in consumer users

From Nov.

e-Life Flyer TV ads begin (Shizuoka and Kanagawa areas)

Raise awareness and gain more consumer users

Ongoing

Promote Visual Receipt Build up purchase histories

Enable personalized flyers and improve convenience & promotion efficiency

Adoption

Outreach and promotion to other retailers

e-Life Series: drive wider adoption

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”

Rich Product Detail Data
DATA eBASE/Catalog
Shozai ebisu product data

×

POS Purchase Data
DATA eBASE/POS
KSP-SP's POS data

→

AI Analysis
AI eBASE
AI visualizes why products sold

→

Target Users
Food mfrs., retailer PB divisions & data analytics firms
Product development, marketing, sales proposals

Progress to Date

- Cleansed and standardized rich product detail data from Shozai ebisu (Industry ebisu + Master Data ebisu); prepared a platform to sell it as “DATA eBASE/Catalog”
- Acquired KSP-SP as a wholly owned subsidiary on June 30, 2026 (FY ended Feb. 2026: net sales ¥532 million, ordinary profit ¥55 million); prepared a platform for “DATA eBASE/POS”
- Consolidated from Q2 FY3/2027
- Filed or registered 9 patents related to POS analytics and AI

Initiatives During the Plan Period

- Launch “DATA eBASE,” a digital content service combining rich product detail data with KSP-SP's POS purchase data
- Expand sales to product planning, promotion, and sales teams at food manufacturers and retailer PB divisions
- Use KSP-SP's new analytics approach, powered by rich product detail data (“DATA eBASE/Catalog”), as a success model to expand sales to other POS/ID-POS analytics companies
- Create new services with “DATA eBASE” data and “AI eBASE”

DATA eBASE (Catalog/POS): How It Works

Data Sales Platform

DATA eBASE

Launching Next-Generation Micro-Marketing Business

Product Micro-Data

Shozai ebisu

Detailed Product Data

eBASE Co., Ltd.

Leveraging AI

Purchase Micro-Data

KSP-POS

POS Data

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

DATA eBASE/ Catalog

DATA eBASE/ POS

Product Data for Analysis + **POS Data for Analysis**

Proprietary AI eBASE

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

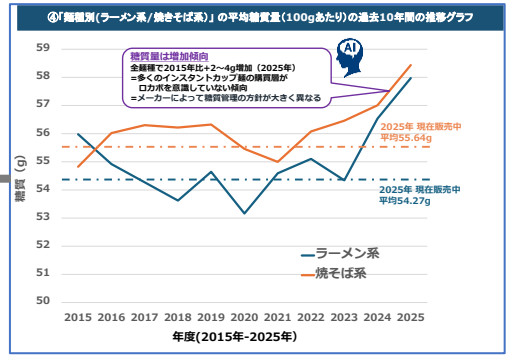
CSV

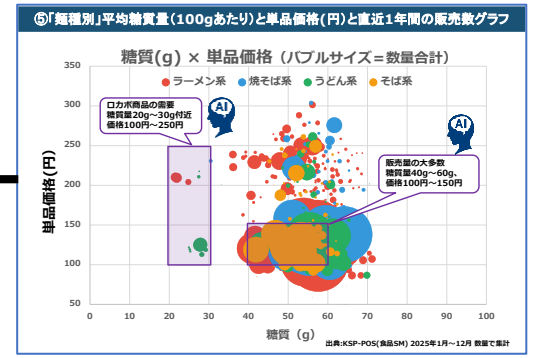
Your Own Analytics Tools & BI Tools

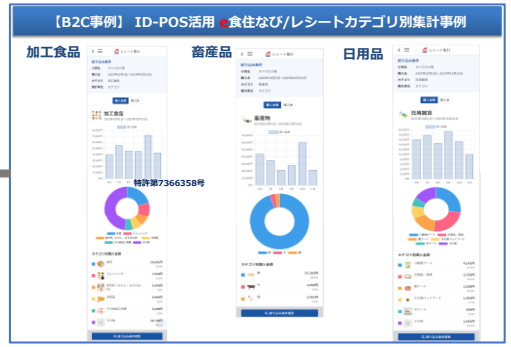
More ways to analyze with AI eBASE!

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!

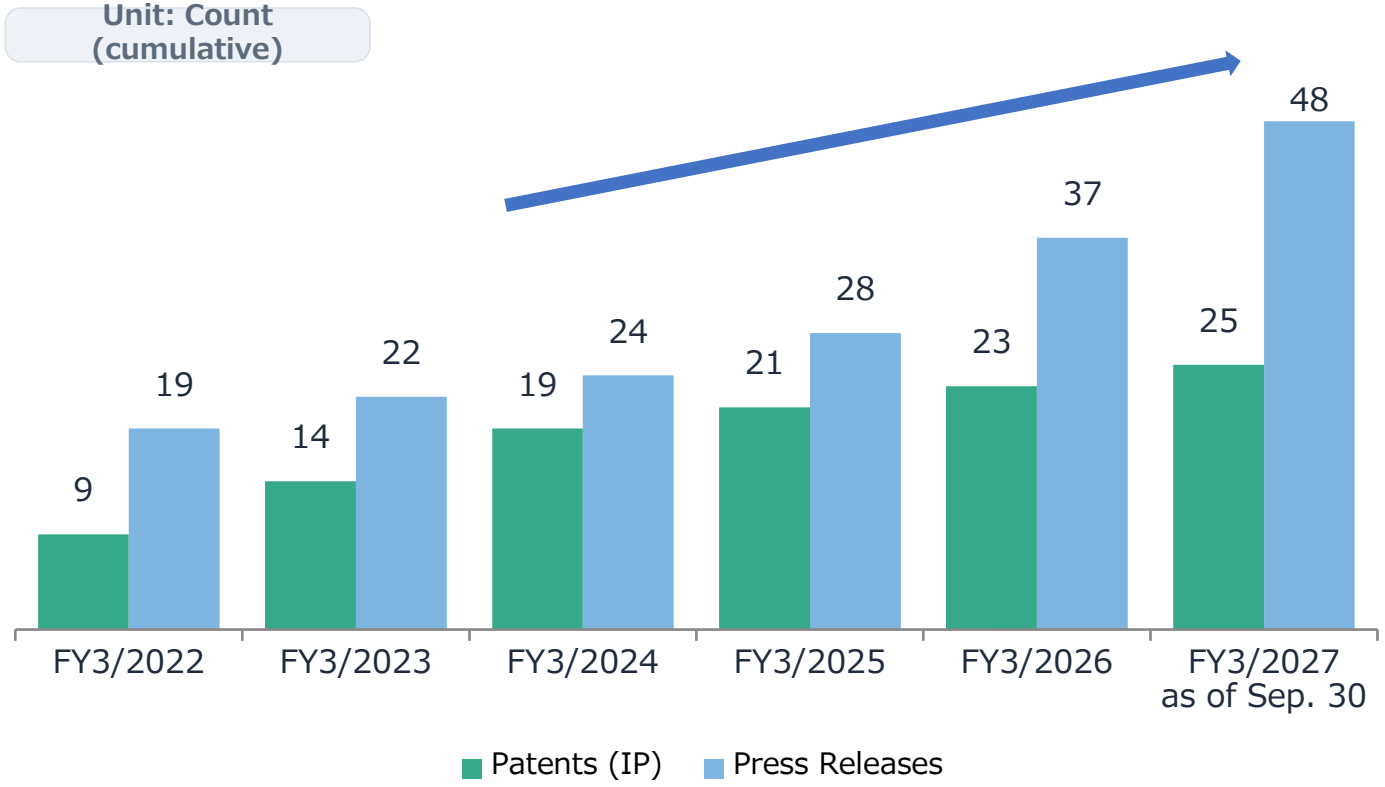
Initiative 2: e-Life Series
e-Life Flyer TV ads as a tailwind for sales growth!

Initiative 3: DATA eBASE
Digital Content Sales
New Business Launched!

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)

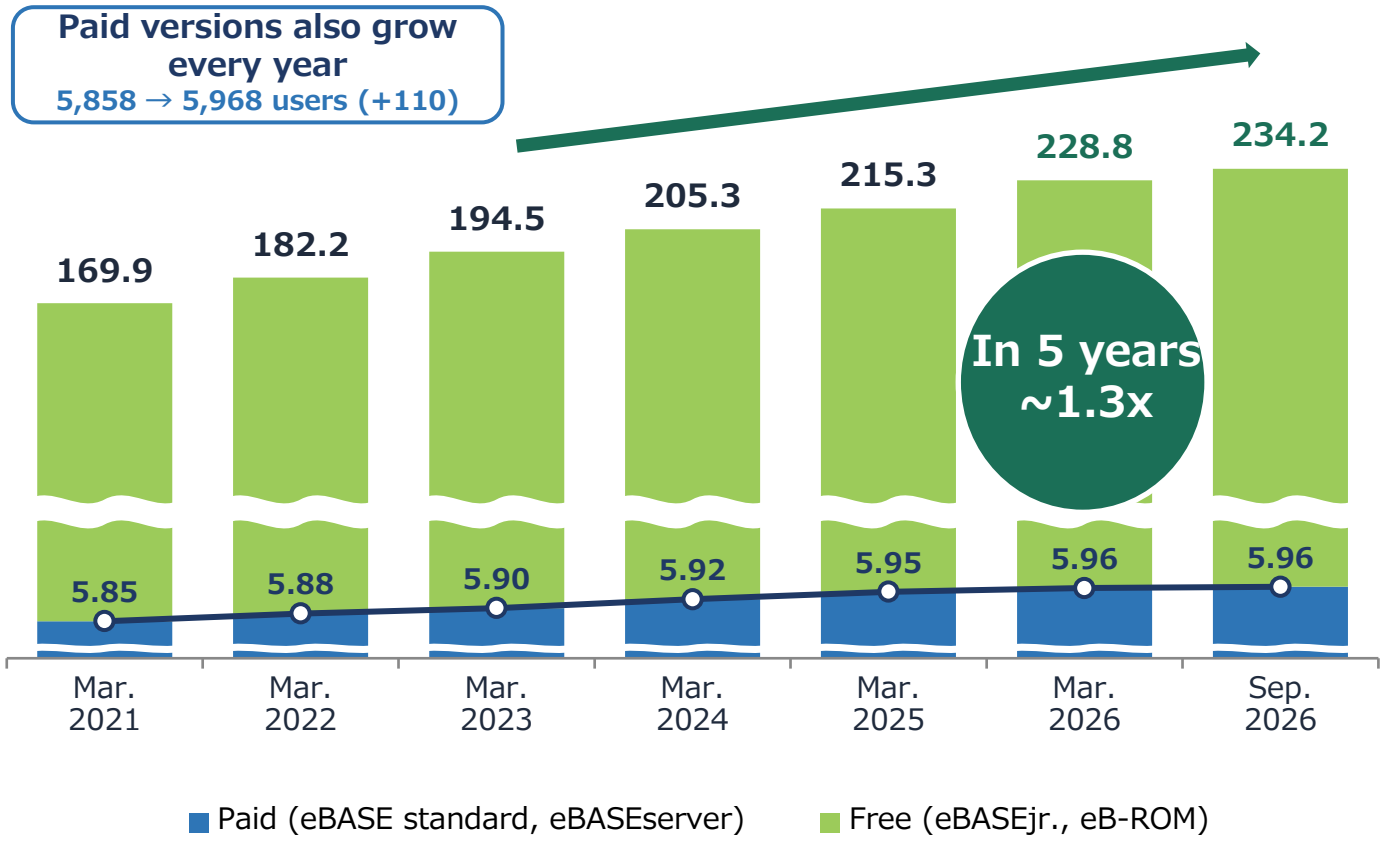
Press Releases

- 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



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

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

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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