

## Providing Sactona business management system to improve the efficiency of budgetary management and other corporate management processes

This report is an English translation of part of the report issued on December 15, 2023.  
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### [5596 OutlookConsulting Sector : Information & Communication]

Fiscal Year	Net sales (mn yen)	YoY (%)	Operating profit (mn yen)	YoY (%)	Ordinary profit (mn yen)	YoY (%)	Profit (mn yen)	YoY (%)	EPS (yen)	BPS (yen)	DPS (yen)
Mar.2022	984	3.1	283	-	304	21.6	199	2.1	489.4	45.6	0.0
Mar.2023	1,440	46.3	470	66.1	464	52.6	319	60.3	90.9	136.5	0.0
Mar.2024 f	1,656	15.0	490	4.3	490	5.6	372	16.6	105.4	-	0.0

Note: Non-consolidated basis. Figures for the fiscal year ending March 2024 is the company's forecasts.

It conducted 5:1 reverse stock split on September 30, 2023. Per share indicies are adjusted retroactively.

### Providing Sactona Business Management System

OutlookConsulting is engaged in business related to Sactona, a management system designed to improve the sophistication and efficiency of corporate budgetary management, budget preparation, expense budgeting management and other management accounting and business management operations. The company develops and sells Sactona, provides its introduction support and maintenance, and offers infrastructure for the cloud-based system.

OutlookConsulting's net sales are classified into two services, the base business which provides Sactona licenses, and the consulting business which provides introduction support and functional expansion of Sactona. In fiscal year ended March 2023, the base business accounted for 35% of net sales, while the consulting business accounted for 65%.

Sactona incorporates necessary budgetary management and business management functions into Microsoft Excel. The Excel data entered at each location or business division is reflected in real time in the server database, providing the head office and management divisions with the ability to collect, process and output the information they require.

Sales from the base business consist of product licensing revenues, which consist of annual license usage fees corresponding to the number of Sactona usage IDs and the initial costs of installing Sactona on servers, and infrastructure service revenues, which are cloud environment infrastructure usage fees from customers that use Sactona in the cloud environment provided by the company.

Sales from the consulting business consist of revenue from providing proposals and support on the use of Sactona at its introduction, application development for Sactona, proposals and application development related to Sactona functions and extending the scope of use for customers, as well as training fees for customers' users.

## OutlookConsulting (5596 TSE Growth)

January 16, 2023

## Financial Statements

Statement of income	Fiscal Year	Mar.2022		Mar.2023		Six months to Sep.2023	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Net sales		984	100.0	1,440	100.0	792	100.0
Cost of sales		339	34.5	505	35.1	258	32.6
Gross profit		645	65.5	934	64.9	533	67.3
Selling, general and administrative expenses		362	36.8	463	32.2	269	34.0
Operating profit		283	28.8	470	32.6	263	33.2
Non-operating income		35	-	0	-	0	-
Non-operating expenses		13	-	6	-	-	-
Ordinary profit		304	30.9	464	32.2	264	33.3
Profit before income taxes		232	23.6	464	32.2	264	33.3
Net profit		199	20.2	319	22.2	172	21.7

Balance sheet	Fiscal Year	Mar.2022		Mar.2023		Sep.2023	
		(mn yen)	(%)	(mn yen)	(%)	(mn yen)	(%)
Current assets		944	79.3	655	71.2	970	81.4
Cash and deposits		698	58.6	320	34.8	694	58.2
Accounts receivable-trade		214	18.0	328	35.7	266	22.3
Inventories		-	-	-	-	-	-
Non-current assets		246	20.7	264	28.7	221	18.5
Property, plant and equipment		169	14.2	170	18.5	170	14.3
Intangible assets		0	0.0	0	0.0	0	0.0
Investments and other assets		76	6.4	94	10.2	51	4.3
Total assets		1,191	100.0	920	100.0	1,192	100.0
Current liabilities		486	40.8	439	47.7	539	45.2
Accounts payable - trade		-	-	-	-	-	-
Current portion of long-term borrowings.		251	21.1	-	-	-	-
Non-current liabilities		544	45.7	-	-	-	-
Long-term borrowings		544	45.7	-	-	-	-
Net assets		160	13.4	480	52.2	653	54.8
Owners' equity		160	13.4	480	52.2	653	54.8

Statement of cash flows	Fiscal Year	Mar.2022	Mar.2023	Six months to Sep.2023
		(mn yen)	(mn yen)	(mn yen)
Cash flows from operating activities		153	432	368
Depreciation		16	18	8
Cash flows from investing activities		-33	-14	5
Cash flows from financing activities		203	-795	-
Dividends paid		-	-	-
Net increase in cash and cash equivalents		322	-377	374
Cash and cash equivalents		698	320	694

Note:Non-consolidated

Source: Prepared by Stock Research Center based on the notifiable prospectus.