



Presentation Materials for the Earnings Briefing for the Fiscal Year Ended March 31, 2026

May 8, 2026

MKSystem Corporation (stock code: 3910)



Table of contents

Contents

01

**Group Overview and
Business Activities**

02

**Consolidated Financial Results for
FY3/26**

03

Shalom Business

04

CuBe Business

05

Key Highlights

06

Growth Strategies: AI Shalom

07

Consolidated Earnings Forecast

08

Security Basic Policy

09

Service Overview

01

Group Overview and Business Activities

Company profile



- **Company name:** MKSystem Corporation
- **Representative:** Noboru Miyake
- **Location:** Osaka Head Office
30F, Umeda Center Bldg., 2-4-12,
Nakazaki-nishi, Kita-ku, Osaka, Japan
- **Bases:** Tokyo; Fukuoka; Ninohe, Iwate
Prefecture; and Matsuyama
- **Subsidiary:** Business Net Corporation Co., Ltd.
(Minato-ku, Tokyo)
- **Date of incorporation:** February 22, 1989
- **Capital stock:** 219 million yen

MISSION

Management Philosophy

**We provide cloud solutions that
benefit you**

Our services are user-friendly for consumers, their families and employers. Moreover, they support social foundations through contribution to the administration of social security services and human resources development.

VISION

Management Policies

**Provide comprehensive services in
the field of the personnel and labor
management
Streamline operations and support
the creation of added value**

Our services streamline operations and increase productivity at our customers, and simultaneously adds value by supporting the entire organization as well as individual employees.

VALUES

Action Guidelines



Technology Driven

Leverage the state-of-the-art technologies to continue to innovate services.



Speed

Act with speed while being conscious of the concerns of relevant concerned parties.



Fairness

Act fairly and equitably to grow and develop together with our stakeholders.

Business model: Segments and target



Shalom Business



ASP service

Monthly system service fee and initial setup fee, etc.



System product sale

Sales of working time recording systems and payroll ledgers, etc.

CuBe Business



Contracted development type semi-customized services

System customization and maintenance costs



Cloud service

Service provided in a cloud environment

Our target extends to all companies that outsource/not outsource to labor and social security attorneys

About 3.68 million potential client companies in Japan

Small payrolls

Medium-size payrolls

Large payrolls

About 1.16 million companies outsource to labor and social security attorneys (estimated by MKSystem)

The goal is cross-selling by increasing the use of products associated with the Shalom series

Labor and social security attorney offices and labor insurance administration associations



General corporations



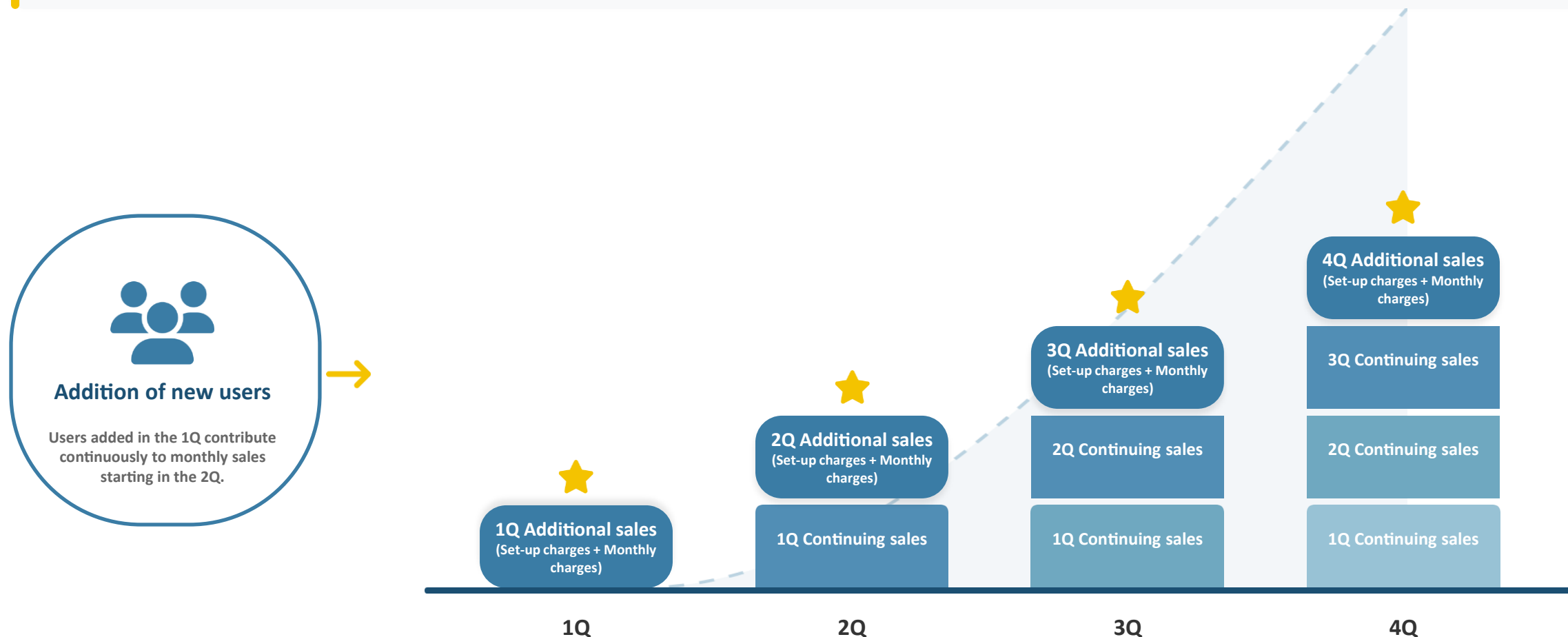
All users



Shalom Business:

Steady revenue business that builds a solid profit base

-  **The Shalom service is provided for a monthly fee.**
 The business generates stable monthly revenue and has a structure that enables new customers to immediately become part of the base for more growth.





Consolidated Financial Results for FY3/26

Financial results for the fiscal year ended March 2026

Financial summary (consolidated)

Fiscal year profitability
accomplished by
lowering expenses

Profit attributable to owners of parent was 256 million yen due to a fiscal year profit. Although sales decreased 1.0% because of one-time extra demand in FY3/25 in the CuBe business, earnings at all levels remained solid. Higher personnel expenses were offset by reductions in IDC, outsourcing and other expenses. The result was **operating profit of 247 million yen, which was higher than the forecast.**

	FY3/24	FY3/25	FY3/26	YoY change
Net sales	2,639	3,290	3,256	(1.0)%
Gross profit	858	1,262	1,472	+16.6%
<i>Gross margin</i>	32.5%	38.4%	45.2%	+6.8pt
Operating profit	(348)	(23)	247	-
<i>Operating margin</i>	-	-	7.6%	-
Profit attributable to owners of parent	(668)	(118)	256	-
Basic earnings per share (Yen)	(123.17)	(21.85)	47.28	-

Unit: Millions of yen

Balance sheet (consolidated)

Financial soundness
improved due to
profitability and debt
repayment

Net assets increased 235 million yen YoY due to a fiscal year profit.
Progress with improving financial soundness as non-current liabilities decreased 309 million yen due to loan repayments

	FY3/24	FY3/25	FY3/26	Vs. FY3/25
Total current assets	1,437	1,512	1,496	(16)
Accounts receivable-trade	564	811	675	(135)
Total non-current assets	1,120	927	780	(147)
Total current liabilities	1,010	1,210	1,118	(91)
Advances received	88	100	92	(8)
Total non-current liabilities	731	556	247	(309)
Long-term borrowings	722	539	226	(313)
Total net assets	816	674	910	+235

Unit: Millions of yen

Indicators (consolidated)

Big improvement

in earnings and financial soundness with all major indicators up

ROE: **A big improvement from -16.1% to 32.7%** because of profit attributable to owners of parent

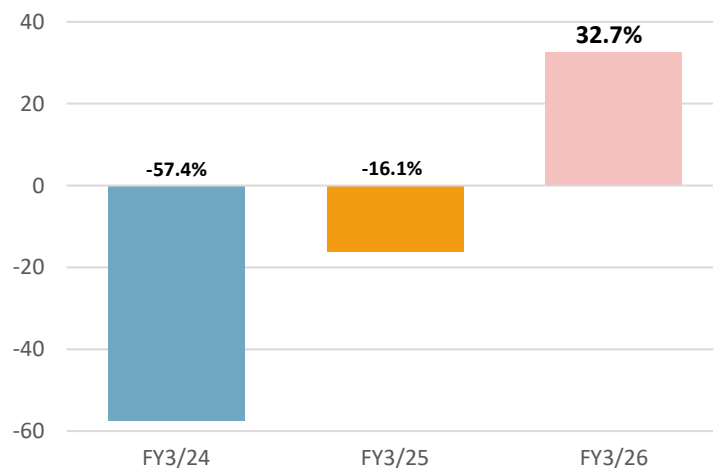
PBR: Decreased **from 2.50 in FY3/25 to 1.73** because of the increase in net assets per share caused by the return to profitability

Equity ratio: Increase in net assets due the return to profitability and loan repayments raised the equity ratio **12.3 points to 39.6%**

ROE

FY3/25
-16.1%

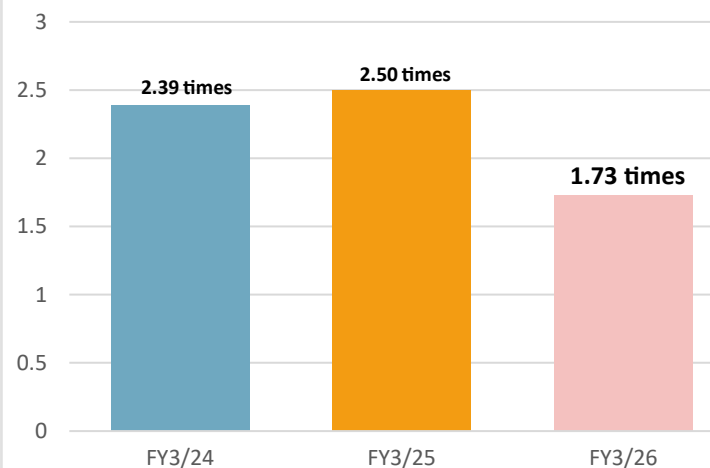
FY3/26
32.7%



PBR

FY3/25
2.50 times

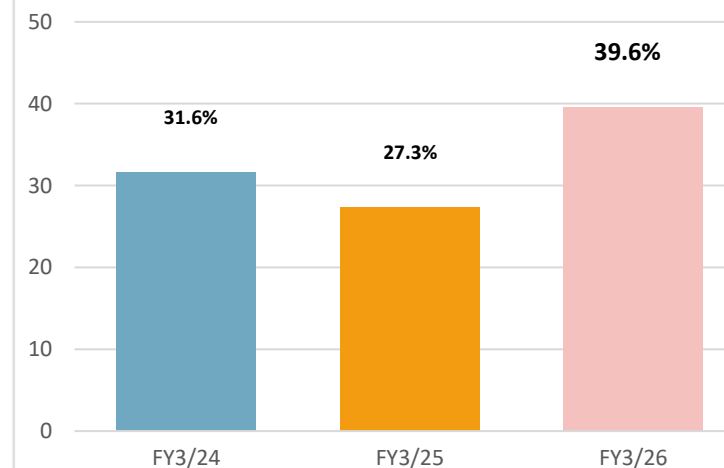
FY3/26
1.73 times



Equity ratio

FY3/25
27.3%

FY3/26
39.6%



Cash flows (consolidated)

Stable free cash flows

(Cash and cash equivalents increased 144 million yen)

Operating activities: **Positive 711 million yen**; profitability is improving

Investing activities: **Negative 181 million yen**; down temporarily due to the FY3/25 release of Shalom FOREVER

Financing activities: **Negative 385 million yen** due to continued repayment of borrowings

	FY3/24	FY3/25	FY3/26	YoY change
Cash flows from operating activities	(316)	276	711	+435
Depreciation	361	372	354	(18)
Profit before income taxes	(622)	(97)	247	+344
Cash flows from investing activities	(353)	(234)	(181)	(53)
Investments in non-current assets	(359)	(234)	(170)	(64)
Others	5	1	(11)	+12
Cash flows from financing activities	772	(147)	(385)	+238
Proceeds from borrowings	1,000	200	-	(200)
Repayments of borrowings	(184)	(323)	(363)	+40
Dividends paid	(43)	(24)	(21)	(3)
Net increase (decrease) in cash and cash equivalents	102	(105)	144	+249
Cash and cash equivalents at end of period	711	606	751	+145

Unit: Millions of yen

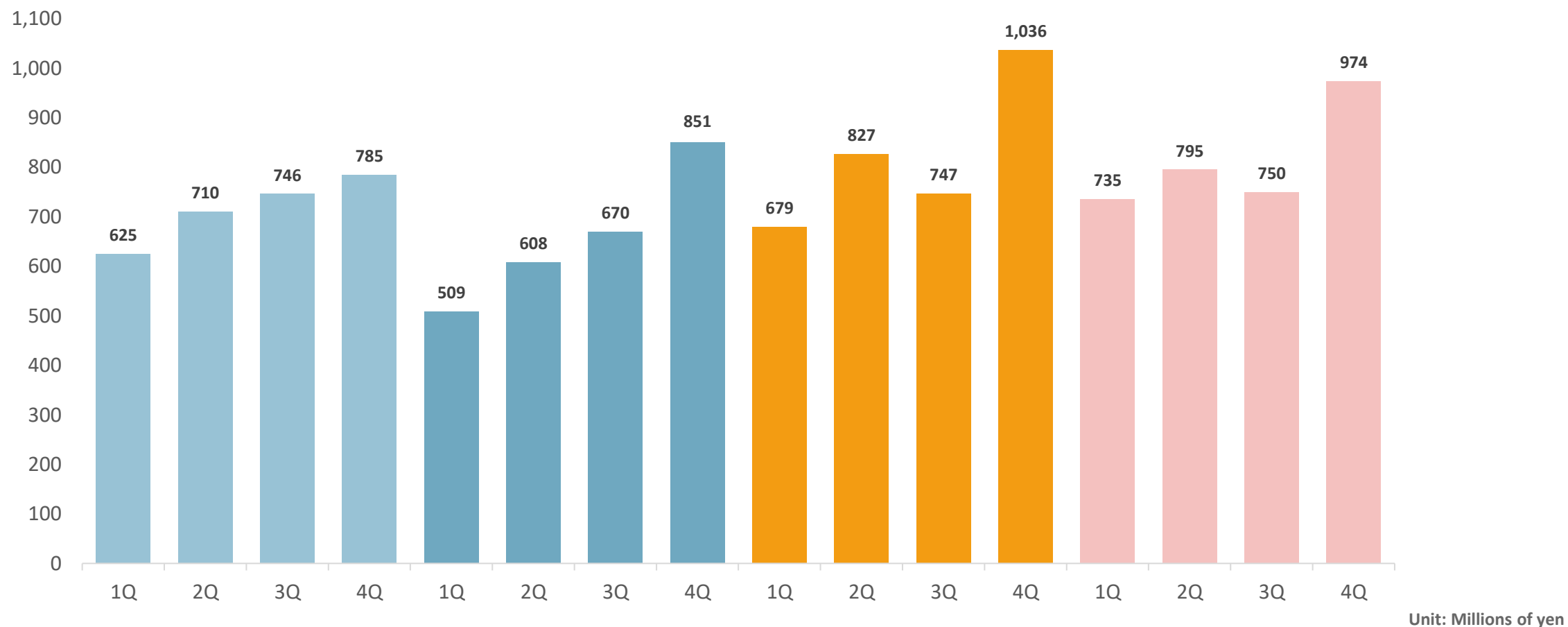
Net sales (consolidated)

No change in sales

(Down 1.0% YoY)

Consolidated sales **decreased 1.0% YoY to 3,256 million yen.**

Sales were basically unchanged, down slightly following the one-time extra demand in the CuBe business in FY3/25.

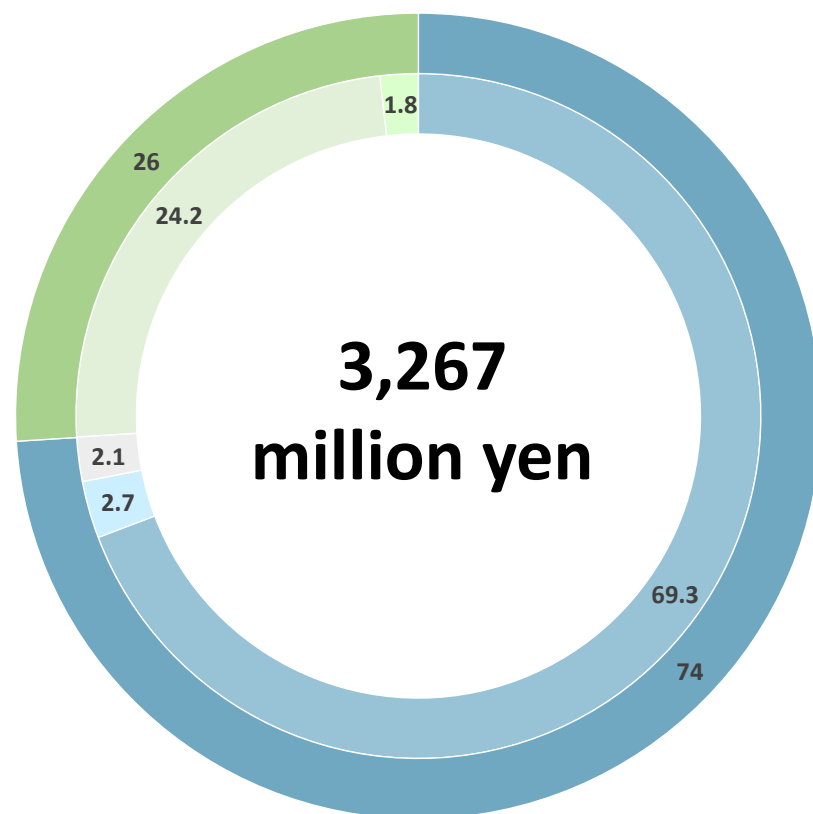


Sales composition for business segments (consolidated)

Two major businesses

(The Shalom Business/CuBe Business)

The **Shalom Business** is about **75%** of total sales, driving the growth of the entire MKSystem Group. Accounting for more than **25%** of sales, the **Cube Business** also contributes to the diversification of the group's businesses.



Unit: %

Unit: Millions of yen

Shalom Business		2,419
ASP service		2,264
System construction service		87
System product sale		67
Cube Business		847
Contracted development type semi-customized services		790
Cloud service		57
Total		3,267

*Total sales differ from consolidated sales because segment sales on this page include intersegment transactions.

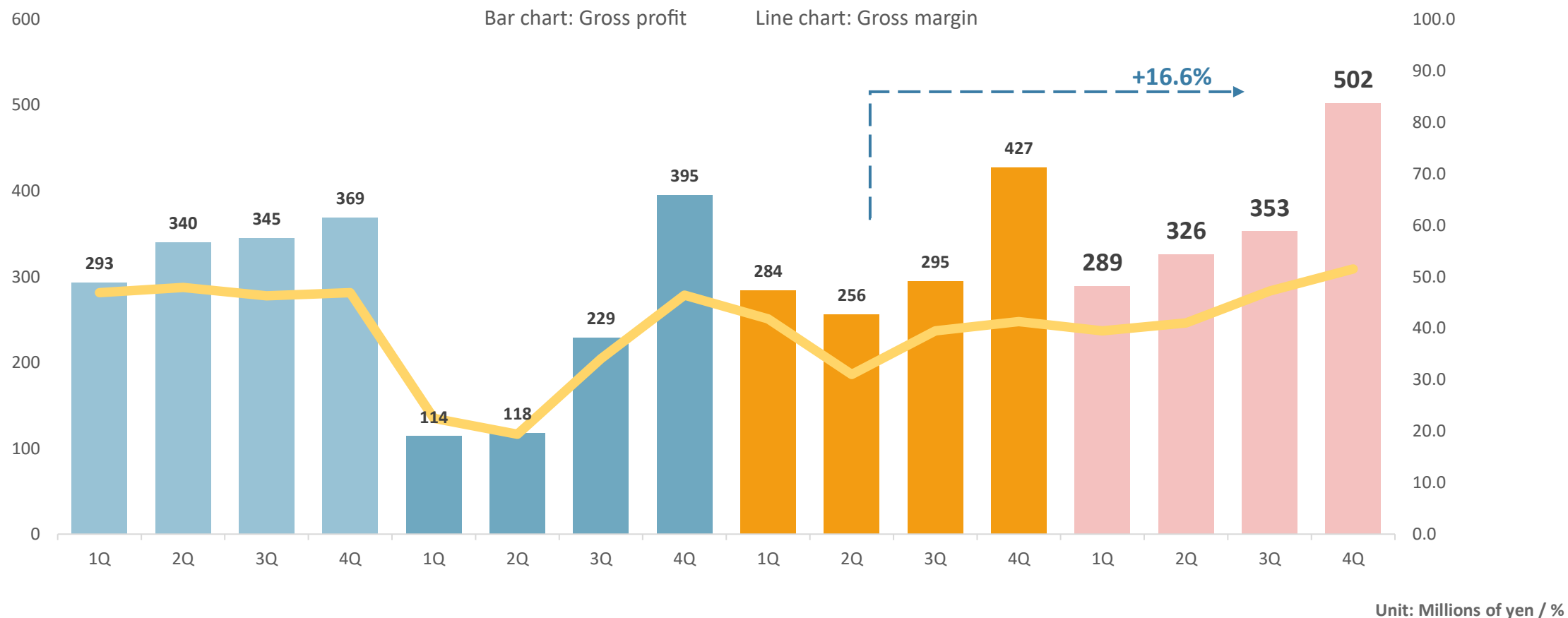
Gross profit (consolidated)

Increase in gross profit

(Up 16.6% YoY)

Consolidated gross profit **increased 16.6% YoY to 1,472 million yen.**

The main contributor was measures to lower the cost of sales, primarily IDC expenses.



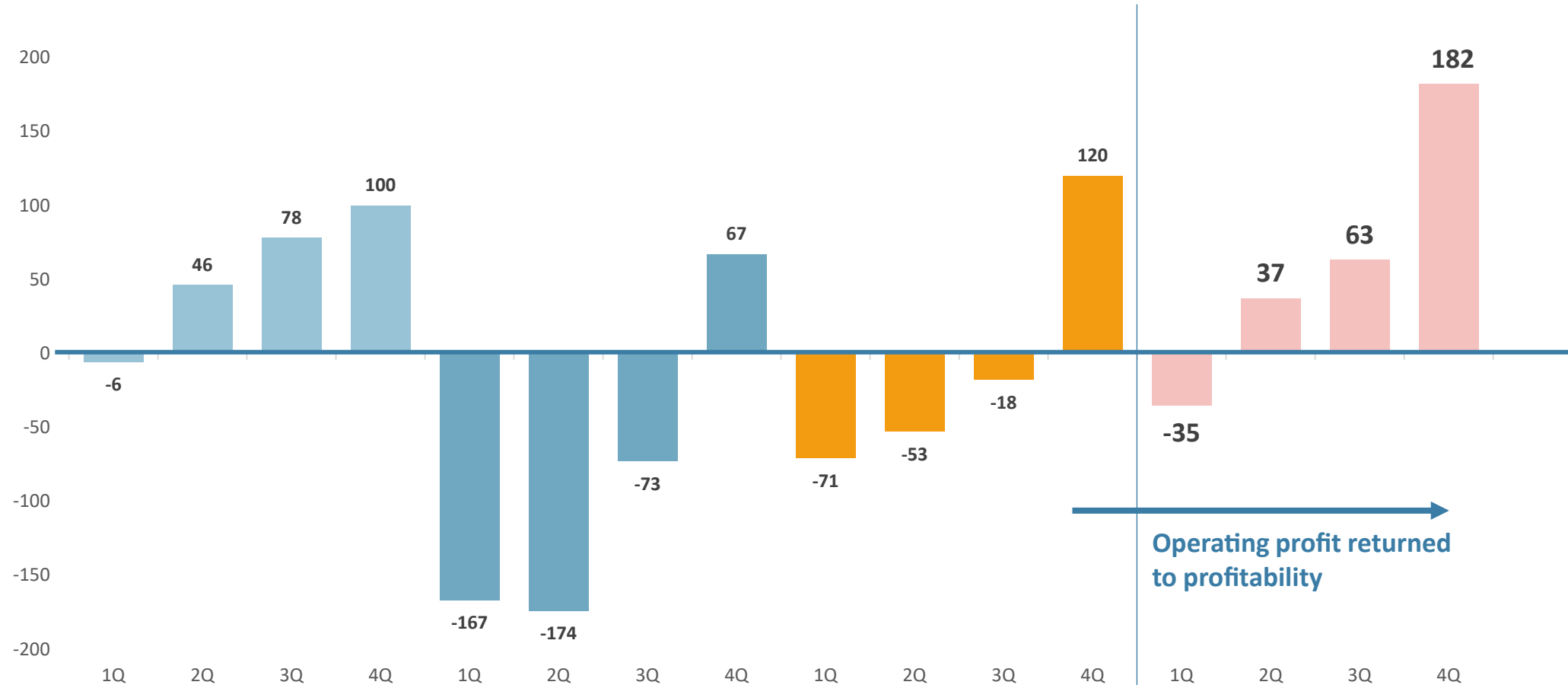
Operating profit (consolidated)

Positive operating profit

(23 million yen loss in FY3/25)

Became **profitable** with **operating profit of 247 million yen, which was higher than the forecast.**

A strong performance compared with prior years. A reexamination of all expense items raised earnings as the structure of earnings improved.



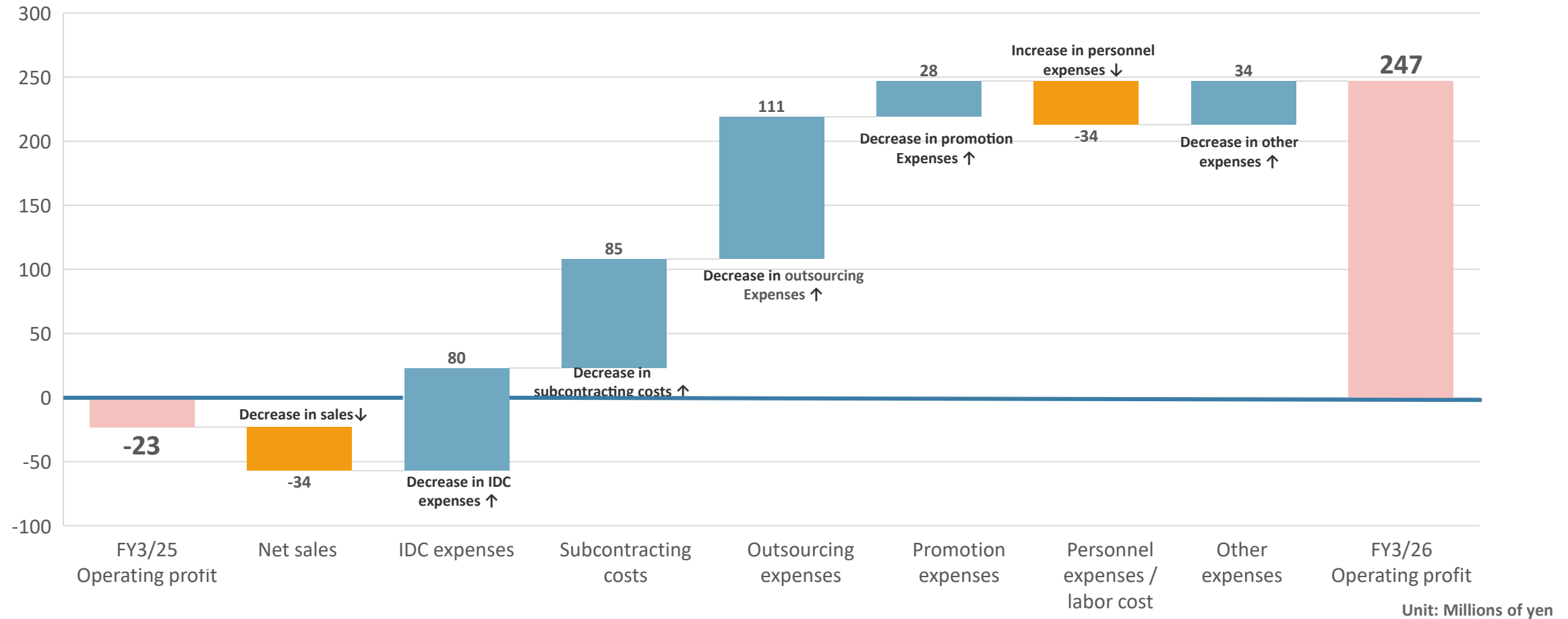
Unit: Millions of yen

YoY changes in operating profit (consolidated)

Improvement in earnings

(Cut expenses by about 300 million yen)

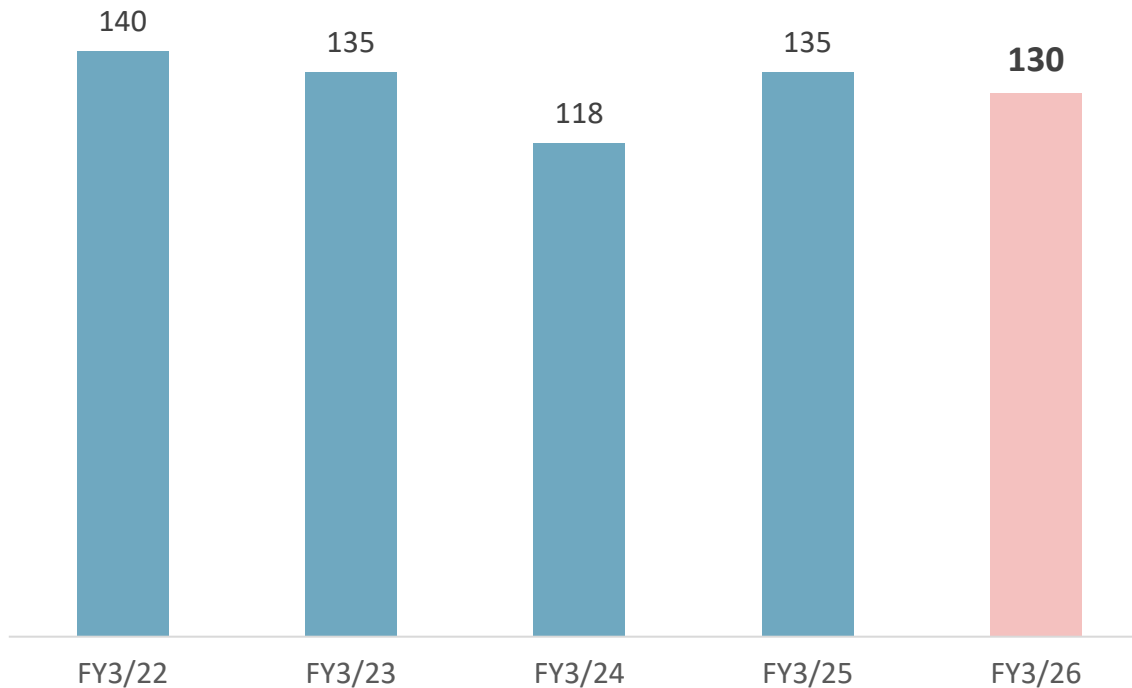
A big improvement **from a 23 million yen loss to a 247 million yen operating profit** as progress with strengthening the profit structure continues. Sales decrease of 34 million yen and personnel expenses increase of 34 million yen were offset by cuts in IDC expenses, outsourcing expenses and subcontracting costs totaling about 276 million yen.



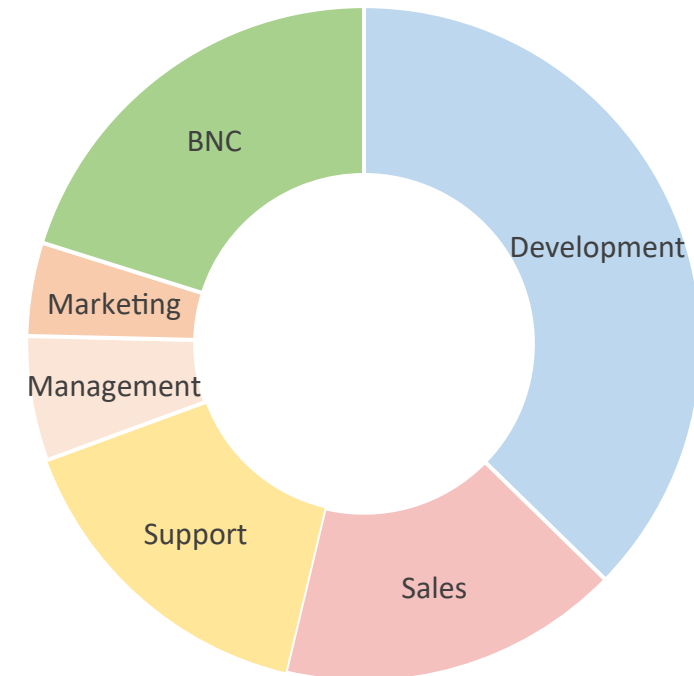
Number of employees (consolidated)

Recruitment is continuing to strengthen development and support systems.
Making progress with building a framework capable of supporting future growth.

Number of employees



Composition of employees



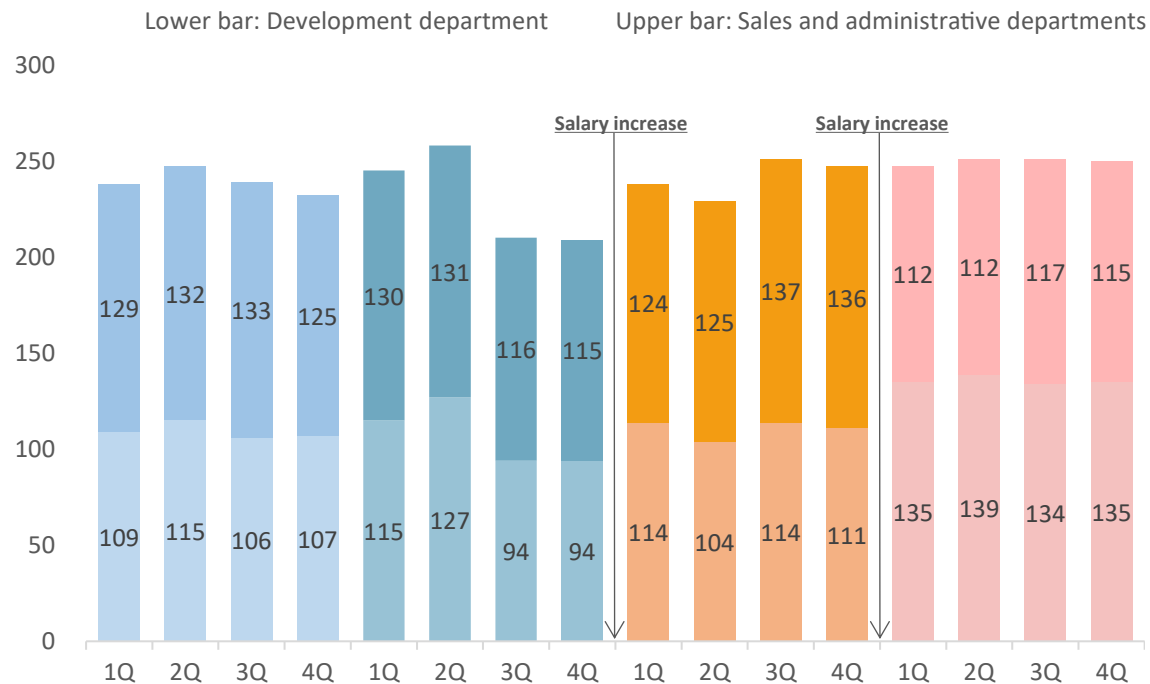
Personnel and outsourcing expenses (consolidated)

The April 2025 salary increase raised personnel expenses, resulting in a **3.6% increase to 1,000 million yen in FY3/26**.

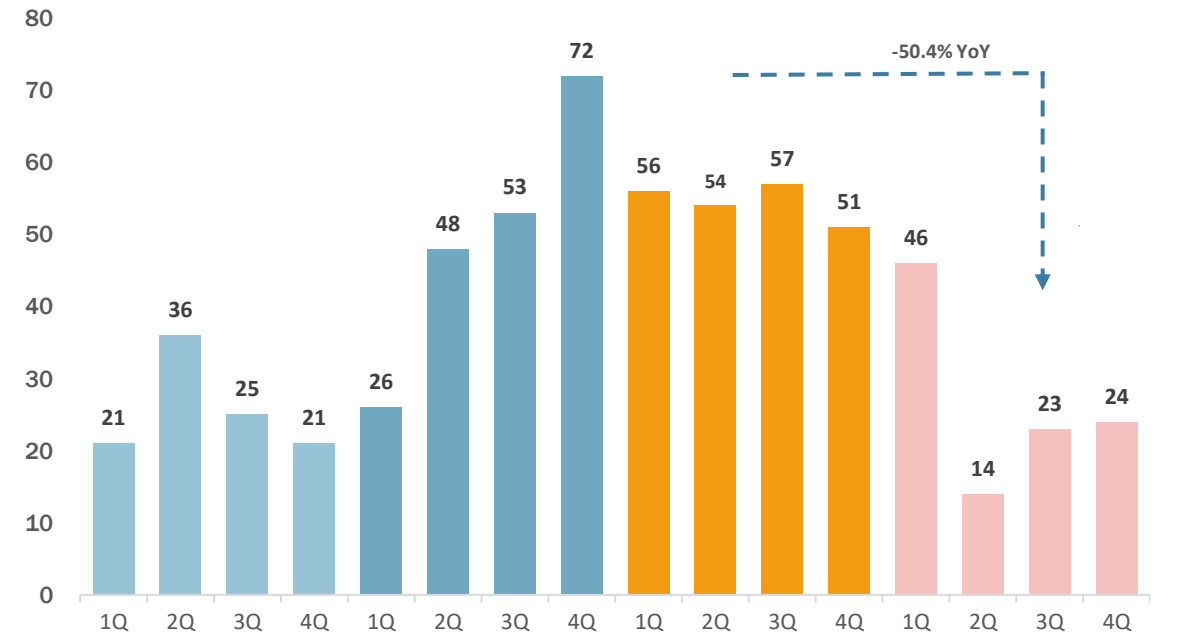
Outsourcing expenses were **down 50.4% YoY to 109 million yen** because the stability of Shalom FOREVER operations reduced the need to assist customers.

The start of internal support services using AI significantly lowered expenses.

Personnel expenses / labor cost



Outsourcing expenses



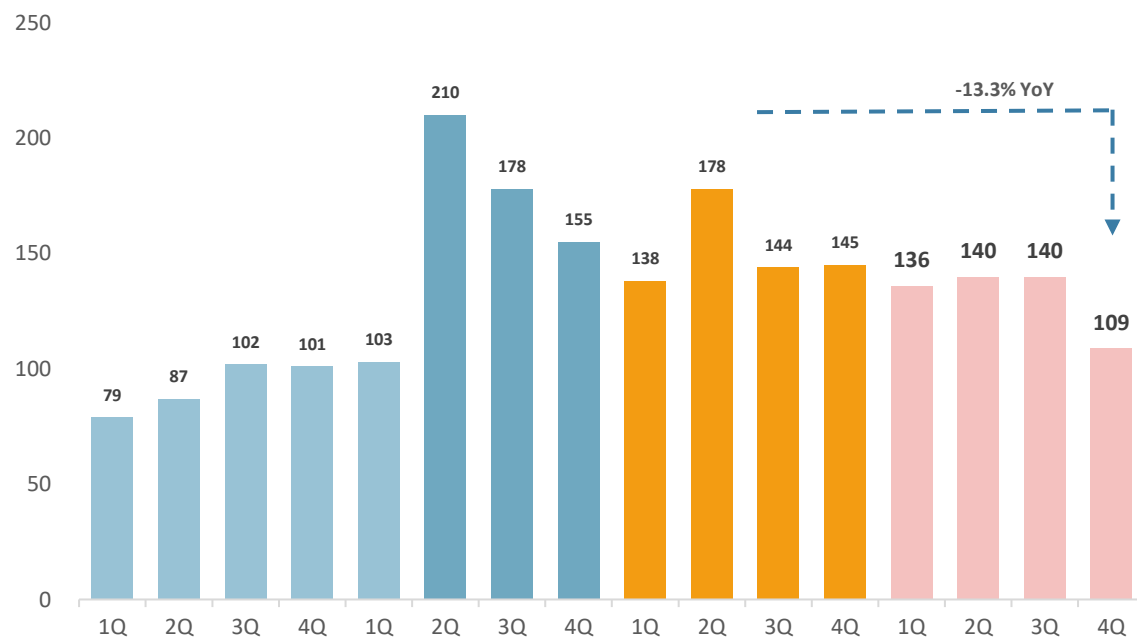
Unit: Millions of yen

IDC and software amortization expenses (consolidated)

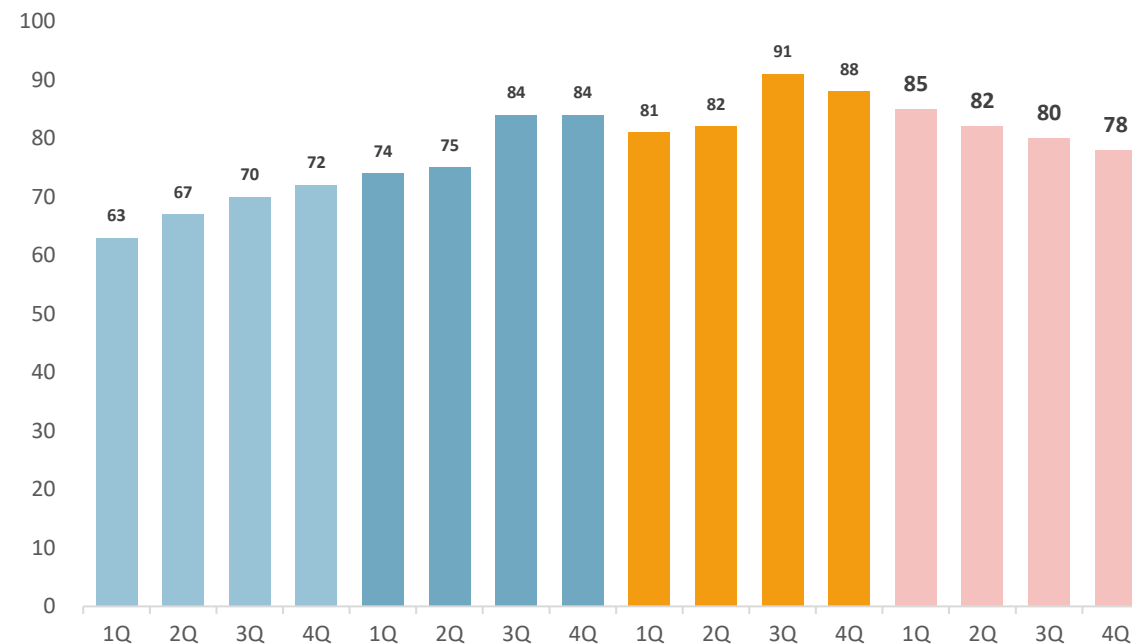
IDC expenses **decreased 13.3% YoY to 526 million yen** due to the stable operation of Shalom FOREVER, contributing to reduced costs.

Software amortization expenses remained generally stable, **decreasing 4.9% YoY to 326 million yen.**

IDC expenses



Software amortization expenses



Unit: Millions of yen

03

The Shalom Business

● Introductions^{*1}

3,215
companies

● IDs issued^{*1}

14,253
IDs

● Registered companies^{*1 and *2}

800,000
companies

● ARPU^{*3}

53,800
yen

● ARPA^{*4}

12,100
yen

*1: Number of introductions, IDs issued, and companies registered in the Shalom series as of the end of March 2026

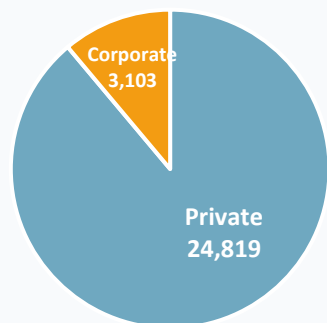
*2: The method for aggregating was changed in the first half of FY3/25.

*3: Average Revenue Per User of the Shalom series as of the end of March 2026

*4: Average Revenue Per Account using the Shalom series as of the end of March 2026

Target markets and strategies

Labor and social security attorney market



Total: 27,922 offices*¹

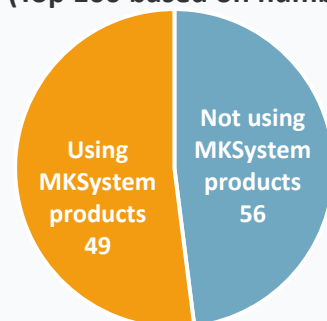
End-Mar 2026

Offices using our systems*² **2,343** offices

Our market share **8.4%**

- The number of labor and social security attorney offices in Japan has increased by about four times since FY3/15, rising from 752 to 3,103 at the end of March 2025. This market is becoming increasingly mature as attorneys incorporate and reorganize their operations*¹.
- The provision of added value services is increasing because of growing demand involving human resource management and compliance with labor laws and regulations. Due to 2025 amendments to the Labor and Social Security Attorney Act, labor affairs audits have become a legally designated procedure. The market has shifted to a higher level as a result.

MKSystem market share at large labor and social security attorney offices (Top 100 based on number of employees)



Total: 105 offices*³

End-Mar 2026

Using MKSystem products **49** offices

Not using MKSystem products **56** offices

Share of top 105 offices **47%**

- About half of large labor and social security attorney offices use MKSystem products.
- Continuing the loyal customer strategy for large labor and social security attorney offices.

*1. Aggregated by MKSystem based on the White Paper on Labor and Social Security Attorney 2025 prepared by Japan Labor and Social Security Attorney's Association;

*2. Reflects the number of services for the House Plan, Basic Plan and Lite Plan

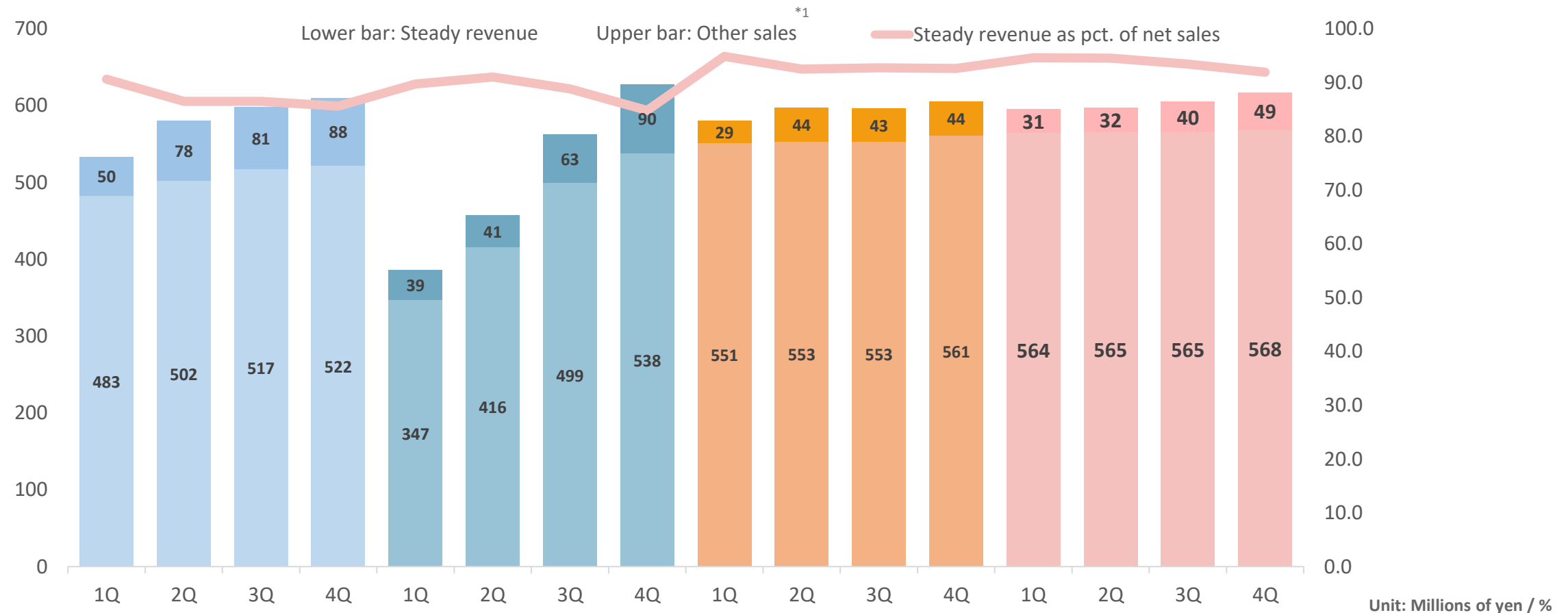
*3. MKSystem data based on the 2025 professional firm ranking 500 of ACCS Consulting Co., Ltd. The number of offices exceeds 100 because some offices have the same ranking.

Small sales increase

(Up 2.0% YoY)

Steady revenue **increased 2.0% YoY to 2,264 million yen**

Although the sales increase is small, steady revenue from monthly fees is climbing steadily.



*1: Initial cost, etc.

*Segment sales on this page include intersegment transactions.

Fiscal year profit

(Operating loss in FY3/25)

Operating profit improved from **a loss to 220 million yen.**

Following the return to profitability in 4Q FY3/25, operating profit has been positive in every quarter.



Unit: Millions of yen

*Segment sales on this page include intersegment transactions.

04

CuBe Business

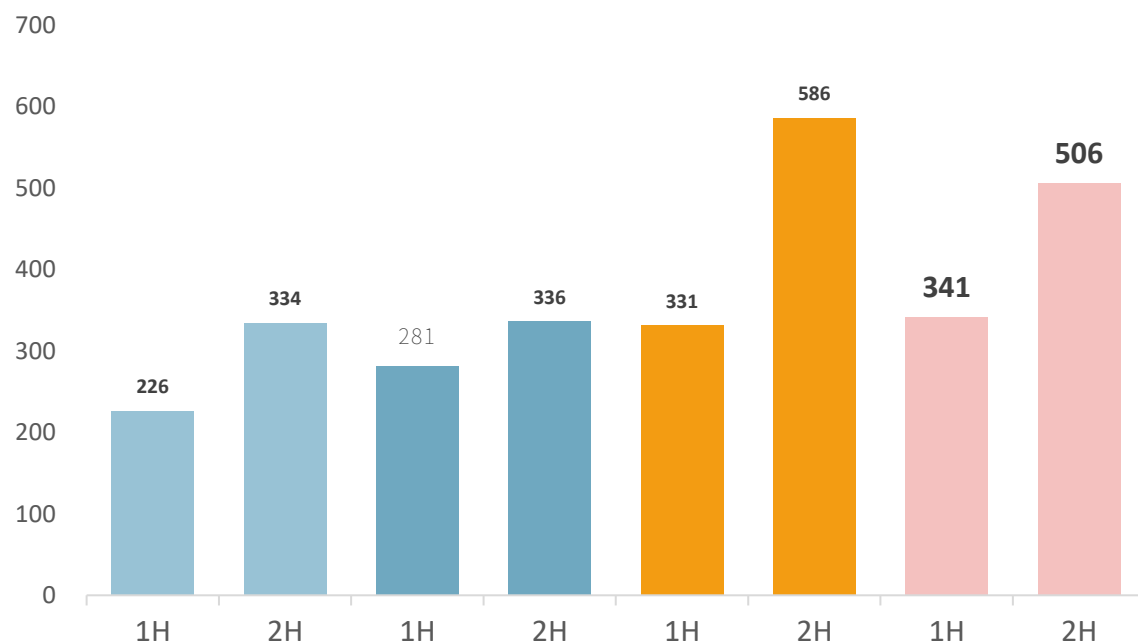
Net sales and operating profit

Consistent profit
mainly in 2H

Sales totaled 847 million yen, a small decrease following the sales contribution in FY3/25 from one-time extra demand.

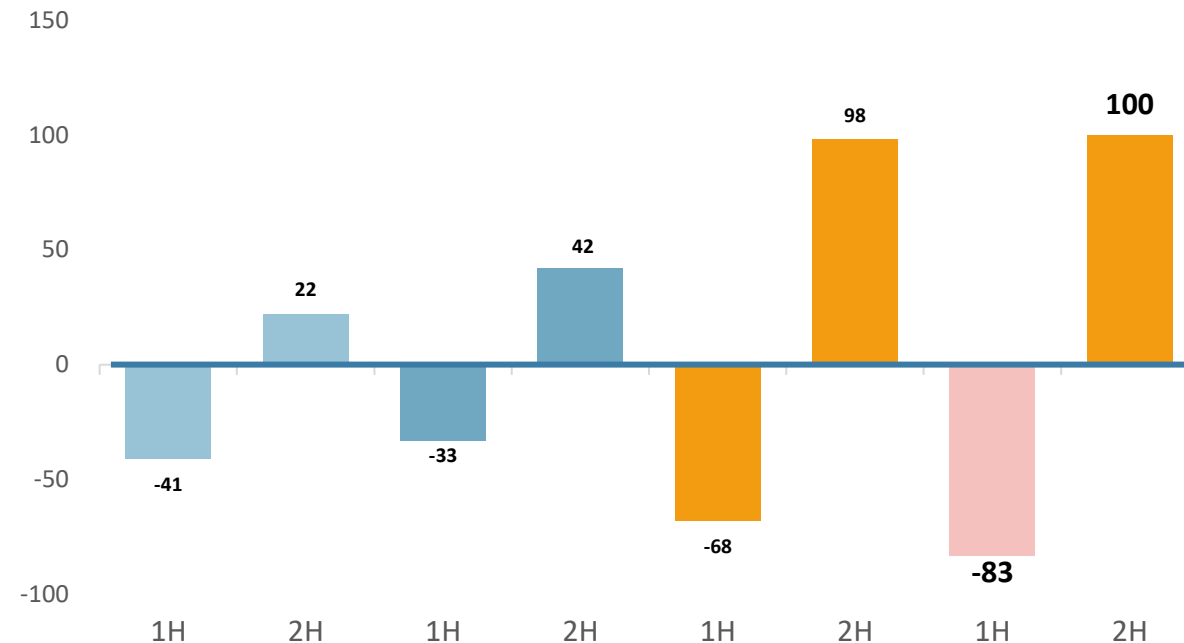
Fiscal year **operating profit of 17 million yen** despite a loss in the 1Q. Sales are highest in the 4Q.

Net sales



Operating profit

*After deducting amortization of goodwill



Unit: Millions of yen

*Segment sales and operating profit on this page include intersegment transactions.

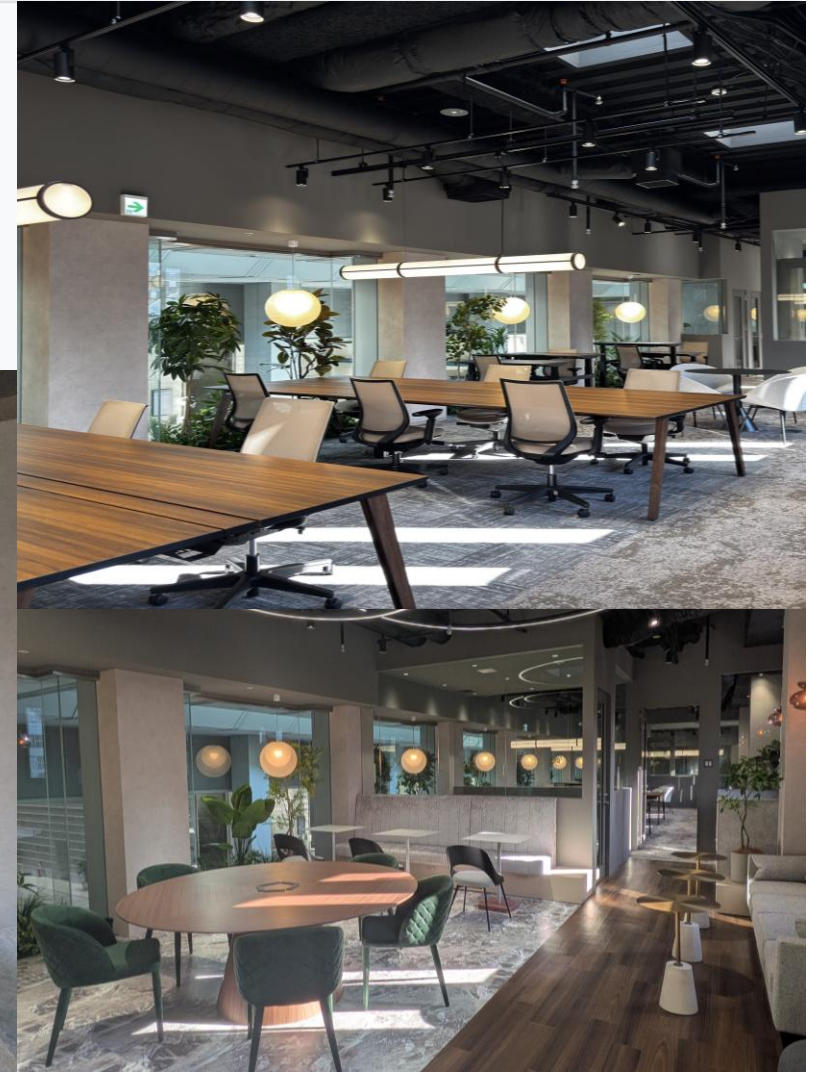
05

Key Highlights

Shalom security & AI support office

Shalom Security & AI Support Office opened on Thursday, March 5, 2026

Located on the second floor of the Umeda Center Building in central Osaka, which also houses MKSystem's head office, this office was opened to provide a more powerful security infrastructure and better AI support capabilities.

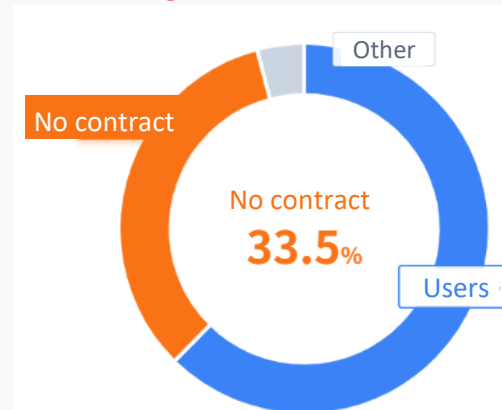


The largest-ever summit with record-high attendance of more than 300 and presentations by 14 people representing many fields



The theme of the fourth Labor Consultant Summit was how support by labor and social security attorneys using generative AI and the DX is changing labor affairs and management at companies receiving consultations. Individuals from labor and social security attorney offices throughout Japan explained how they are successfully using generative AI and the DX. There was a lot of interest in **AI Shalom** as MKSystem **announced the concept of this AI agent**.

About 70% of applicants are current users and all others increased by 3.5 times from one year earlier to about 33.5%. The summit was a valuable opportunity to create marketing qualified leads.



[Speakers] Mr. Yuma Okada, iDOOR Inc. / Mr. Yuta Yagi, BIZARQ Social Security and Labor Consultant Corporation / Mr. Kohei Okamura, iDOOR Inc. / Mr. Naoto Kobayashi, Small & Medium Enterprises Welfare Corporation / Mr. Kenichi Yasuda, Asahi Labor Management Center Labor and Social Security Attorney Office / Mr. Hisao Sasaki, ALLROUND Tokyo Ikebukuro Labor and Social Security Attorney Office / Ms. Hiromi Okunaka, MARUTOMI CO.,LTD. / Mr. Daisuke Tanaka, IMI Labor and Social Security Attorney Office / Mr. Akinori Shirai, Sogo Keiei Service Higo Labor Management Office Labor and Social Security Attorney Office / Mr. Nozomi Tokuhara, kubell Co, Ltd./ Mr. Ryosuke Takehisa, Sankoukai Labor and Social Security Attorney Office / Mr. Yuji Takeshita, Fukuoka-Chuou Labor Management Office / Ms. Hiromi Deguchi, Deguchi Labor Management Office / Ms. Osamu Kitamura, Shalom National Organization

High satisfaction with presentations, especially about **the latest information of AI and its practical use**



Feedback from summit participants

■ Received latest AI and DX information

I learned about the latest advances in AI and how technology is evolving. I acquired a broad range of information about many types of generative AI and learned about the most recent AI agent technologies.

■ Examples of how technology is used

Examples discussed in the morning presentations were very useful because they match the type of operation we are aiming for.

I learned how to use Chatwork and other tools.

I now understand the improvement of business processes from the end user standpoint and assistance methods from the system development standpoint.

■ Information gave participants ideas for actions

The presentations gave me a good push for starting to use AI.

I saw the future of labor and social security attorney offices and now have a clear picture in my mind.

In addition to analog methodologies, I reaffirmed the need to use generative AI to review time efficiency and to raise AI awareness among everyone in my office.



06

Growth Strategies: AI Shalom

Business climate changes and AI Shalom investment

1. Changes in the business climate and issues for labor and social security attorneys

Business climate changes

More amendments of laws, e-application procedures becoming mandatory, increasingly sophisticated expectations of clients receiving consultations

Structural problems for labor and social security attorneys

Severe labor shortage
Explosive growth in volume of work

Labor and social security attorneys spend most of their time on preparations rather than on making decisions

Preparations

Read

Input

Search

Confirmations

Significant time limitations prevent focusing on added-value services

A widening division caused by the AI literacy gap

Offices using AI

Higher productivity due to automation
Use of data for proposals for clients
Better able to hire people
Shifting to value-added services

Offices not yet using AI

Need to perform tasks manually
Unable to handle all work due to labor shortage
Difficult to hire young people
Cannot meet expectations of clients

2. Problem solving and development of AI Shalom

We have already surpassed the point where actions by people alone can solve problems

End the dependence on hiring more people
The market is demanding services for dramatically altering business processes

→ **The concept for the development of AI Shalom**

Basic approach for AI Shalom

Current use of working time

Preparations (Read, input, search, confirm)

Decisions

Work flow with AI

(AI) All preliminary tasks



(People) Key confirmations/Decisions

AI performs preliminary tasks and people make decisions
A new way for attorney offices to serve their clients

Additional benefits for clients' businesses

Raising the use of AI in stages makes all client business operations more advanced and convenient

Four changes due to AI Shalom

Larger number of cases

Using AI to perform preliminary tasks significantly raises the volume of cases that an individual can handle.

Consistently high quality

There is no need to rely on the varying skills of individuals and no more differences in the levels of assistance provided by all staff members.

Lower cost of education

Rather than relying on people to acquire business process knowledge on their own, consultation services can be provided while using information organized by AI.

No more work volume peaks

AI lowers the amount of confirmation, reading and transcription tasks that increase when there is a large volume of work.

The goal

Simply using AI is not the end.

MKSystem is more than a provider of functions. We are dedicated to creating practical solutions that are truly useful in workplaces as we constantly incorporate customers' needs and feedback in our products and services.

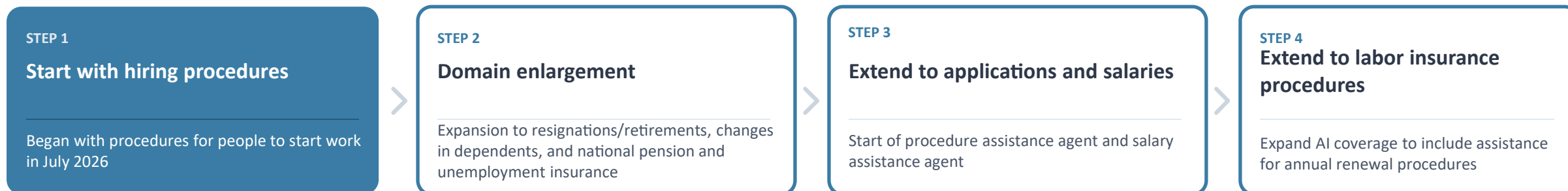


Our goal is innovations that fundamentally alter business processes

AI Shalom development roadmap (concept)

AI extends from procedures to entire business operations

The aim is expansion in steps to entire business operations rather than stand-alone functions



Shalom x AI Agent Analysis/confirmation of Shalom information ⇒ **Big reduction in process steps, standardization of quality of all attorney office operations**

Five major AI agents to be developed

Name	Major tasks	Major functions
1. Procedure assistance agent	• New employee procedure • Check before sending • Check before sending	• Resignation/retirement procedure • Change in dependent procedure • Official documents/return analysis
2. Salary assistance agent	• Input of hours worked • Comparison with prior-month salary • Wage statistics • Year-end income tax adjustment	• Support for master registration • Automatic production/proposal of salary data from working time data • Automatic production of calculation method from natural language • AI analysis of discrepancies involving differences and submission of points to confirm • Automatic compilation of wage statistic data and generation of statistical report
3. Social insurance assistance agent	• Childbirth time off procedure • Procedure for changing calculation month	• Input to Shalom of requested info from PDF files/images => Update employee ledger • After application completion, AI analyzes returned documents and official documents and submits a proposal to registered candidates • Before sending, AI checks application data and confirms there is nothing missing or incorrect; proposed corrections are submitted
4. Employment assistance agent	• Child care time off procedure	• Identification of changes in additional payments, salary master registration support • Support for salary master registration using data (CSV, etc.) from other companies • Automatic decisions about unusual items and changes based on established rules
5. Labor insurance assistance agent	• Assistance for fiscal year change	• Input of requested info (childbirth time off, etc.) from PDF files/images, next action proposals • Proposals for items to change and business process points for calculation month change results • Input of requested info (child care time off, etc.) from PDF files/images, next action proposals • Identification of numbers for fiscal year change by using wage and other reports and supplementary documents; conversion to candidate data for a report

Constant growth due to AI Shalom

A powerful base for earnings and higher profitability: Larger customer base, more revenue per customer, stable/long-term earnings

Larger customer base

[More customer segments] [New customers]

Broaden activities to target more customer segments

The goals are to bring in many new customers and capture a larger market share by using AI Shalom's ability to help solve labor shortage problems.

More revenue per customer

[Provision of value-added services] [Sales growth]

Labor and social security attorneys no longer have to perform simple tasks. They can shift their role to become a source of advanced consulting.

The goals are higher revenue per customer and profitability by upselling to higher-level plans and cross-selling of associated products.

Stable/long-term earnings

[Lower cancelation rate] [Steady revenue resources]

AI incorporates business processes to create operations that cannot be accomplished without the use of AI.

The goals are a lower cancelation rate and the long-term receipt of steady revenue.

Steps to Achieve Growth



07

Consolidated Earnings Forecast

Financial summary (consolidated)

Forecast sales growth backed by steady increase in ASP sales and the launch of AI Shalom.

Forecast higher gross and operating profit due to the outlook for sales growth and planned measures to control outsourced development expenditures and IDC expenses.

Profit attributable to owners of parent is expected to decrease by 64 million yen because deferred tax assets raised this profit in FY3/26.

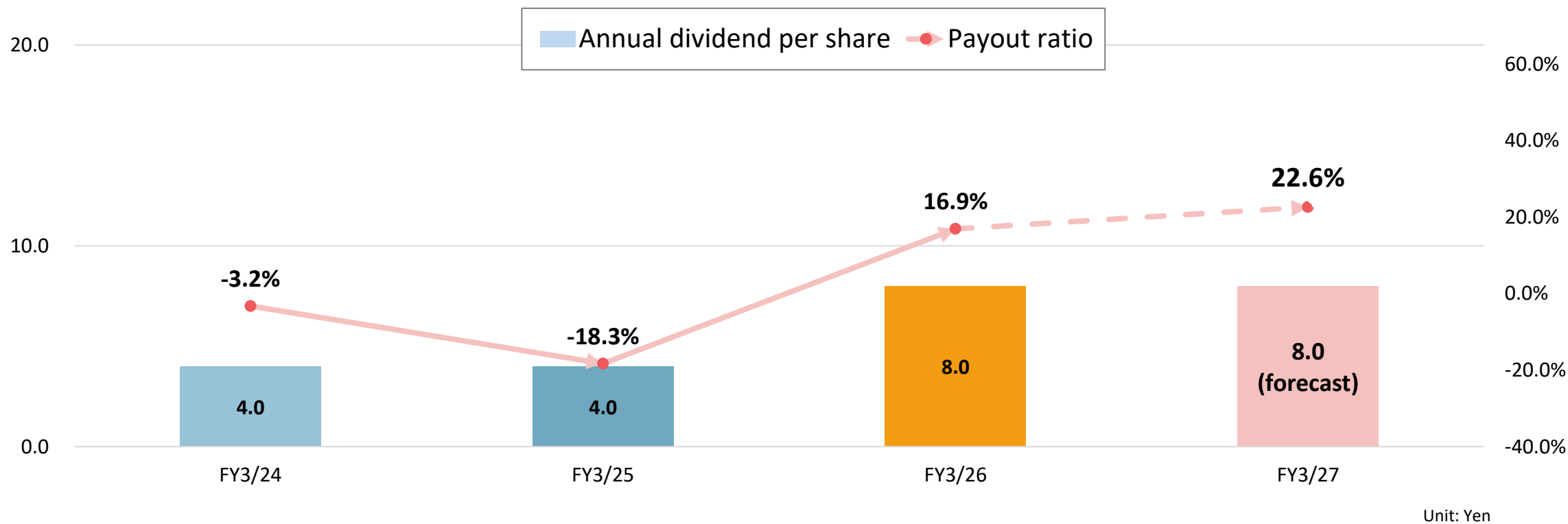
	FY3/26	FY3/27	YoY change
Net sales	3,256	3,300	+1.3%
Gross profit	1,472	1,627	+10.5%
<i>Gross margin</i>	45.2%	49.3%	+4.1pt
Operating profit	247	270	+8.9%
<i>Operating margin</i>	7.6%	8.2%	+0.6pt
Profit attributable to owners of parent	256	192	(25.2)%

*Announced on May 8, 2026 with the earnings release

Unit: Millions of yen

Dividend forecast for FY3/27

Our basic policy is **to pay dividends while placing emphasis on the consistent distribution of earnings to shareholders.**
In FY3/25, the dividend was reduced because of results of operations in that year. The dividend for FY3/26 has been raised to the level before this reduction due to the recovery in earnings. **For FY3/27, although the outlook is for a profit, no change in the dividend is planned from the standpoint of maintaining the proper balance concerning financial soundness and investments for growth.**



08

Security Basic Policy

Basic policy for upgrading security and external certifications

CIS Control Version 8

The basic policy for security was established by using the CIS Controls (V8) of the U.S. Center for Internet Security as the basis.

Control 01. Inventory and Control of Enterprise Assets

Control 02. Inventory and Control of Software Assets

Control 03. Data Protection

Control 04. Secure Configuration of Enterprise Assets and Software

Control 05. Account Management

Control 06. Access Control Management

Control 07. Continuous Vulnerability Management

Control 08. Audit Log Management

Control 09. Email and Web Browser Protections

Control 10. Malware Defenses

Control 11. Data Recovery

Control 12. Network Infrastructure Management

Control 13. Network Monitoring and Defense

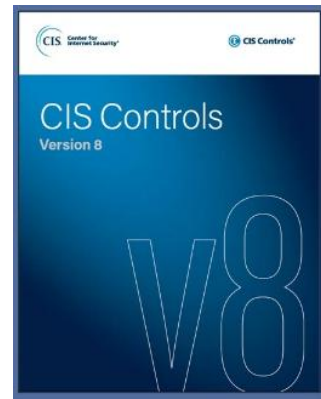
Control 14. Security Awareness and Skills Training

Control 15. Service Provider Management

Control 16. Application Software Security

Control 17. Incident Response Management

Control 18. Penetration Testing



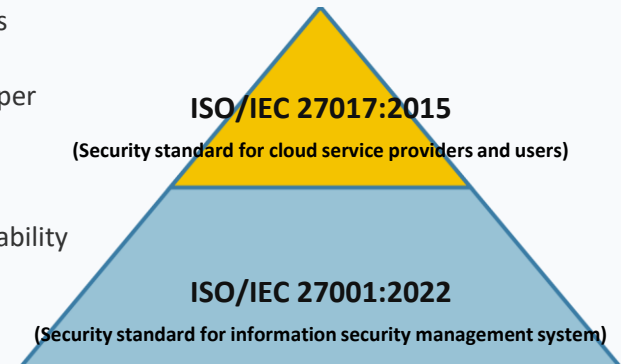
Cloud security certification

ISO/IEC 27017: 2015 certification

MKSystem has received standard ISMS (ISO/IEC 27001/2022) certification and certification for management systems and proper implementation of these systems concerning cloud services. These certifications give users even more reason to use MKSystem services with confidence.

Benefits of certifications

- Reduces risk involving cloud services
- Organizational structure for the proper provision and use of cloud services
- Certifications increase MKSystem's internal/external reputation for reliability



Certification date

November 26, 2024

Certification numbers

CLOUD812332, CLOUD812333

09

Service Overview



A system for labor and social security attorney offices

For number one and two tasks performed solely by social security attorney offices

Tasks performed by labor and social security attorneys

No. 1 tasks

Preparation of reports submitted to govt. agencies and agency services for clients

No. 2 tasks

Preparation of accounting ledgers in accordance with labor and social security laws and ordinances

No. 3 tasks

Labor management and social security consultations and guidance (consulting tasks)



Client company

Company A staff

Company B staff

Company C staff



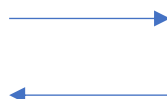
Labor and social security attorney office



Administrative agencies



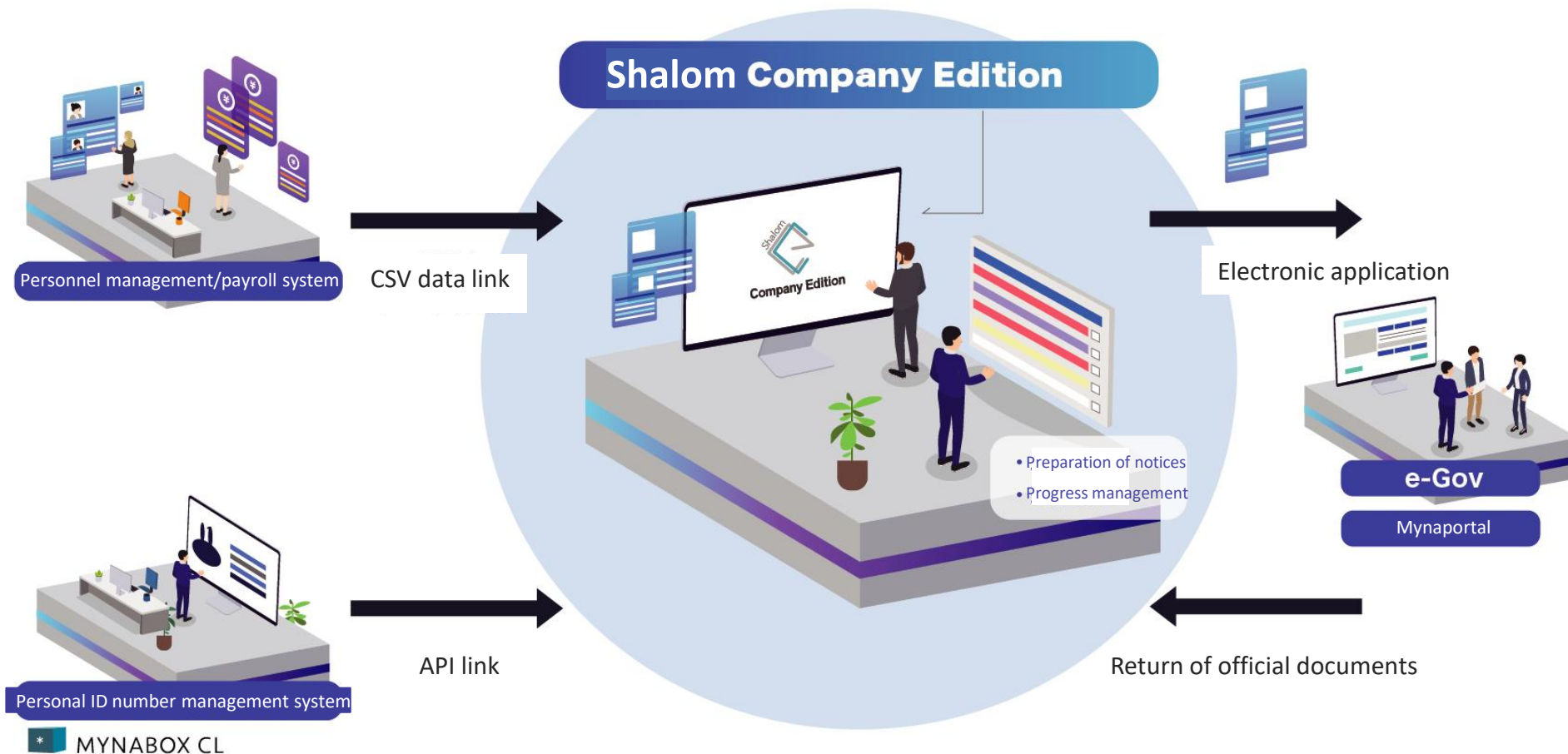
Public Employment Security Office (Hello Work), Pension office, Japan Health Insurance Association (Kyokaikenpo), Labor Standards Inspection Office, Health Insurance Society



Our mainstay service (Shalom Company Edition)



A version of Shalom for companies that is fully compatible with making e-applications mandatory at large companies
Allows performing internally all application procedures for unemployment and social security insurance



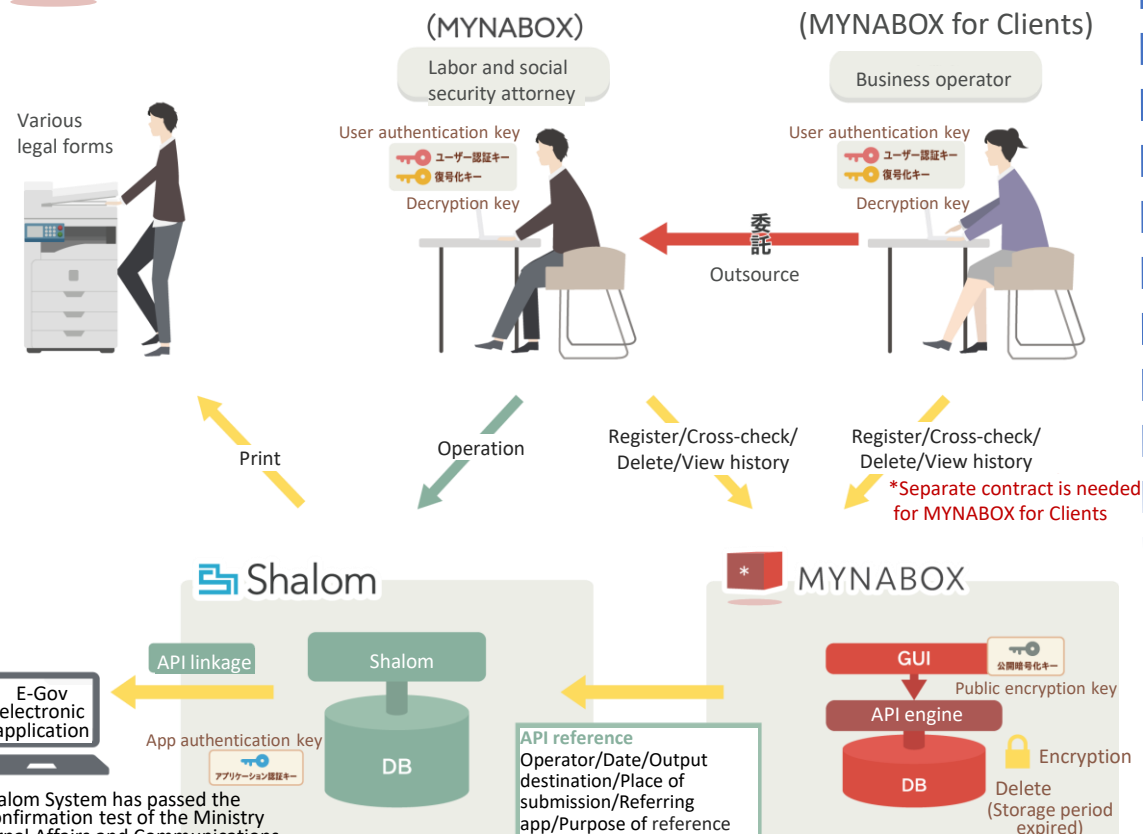
*Shalom series personal ID number management system
*Can be linked with products of other companies (consultation required)

Our mainstay service (MYNABOX)

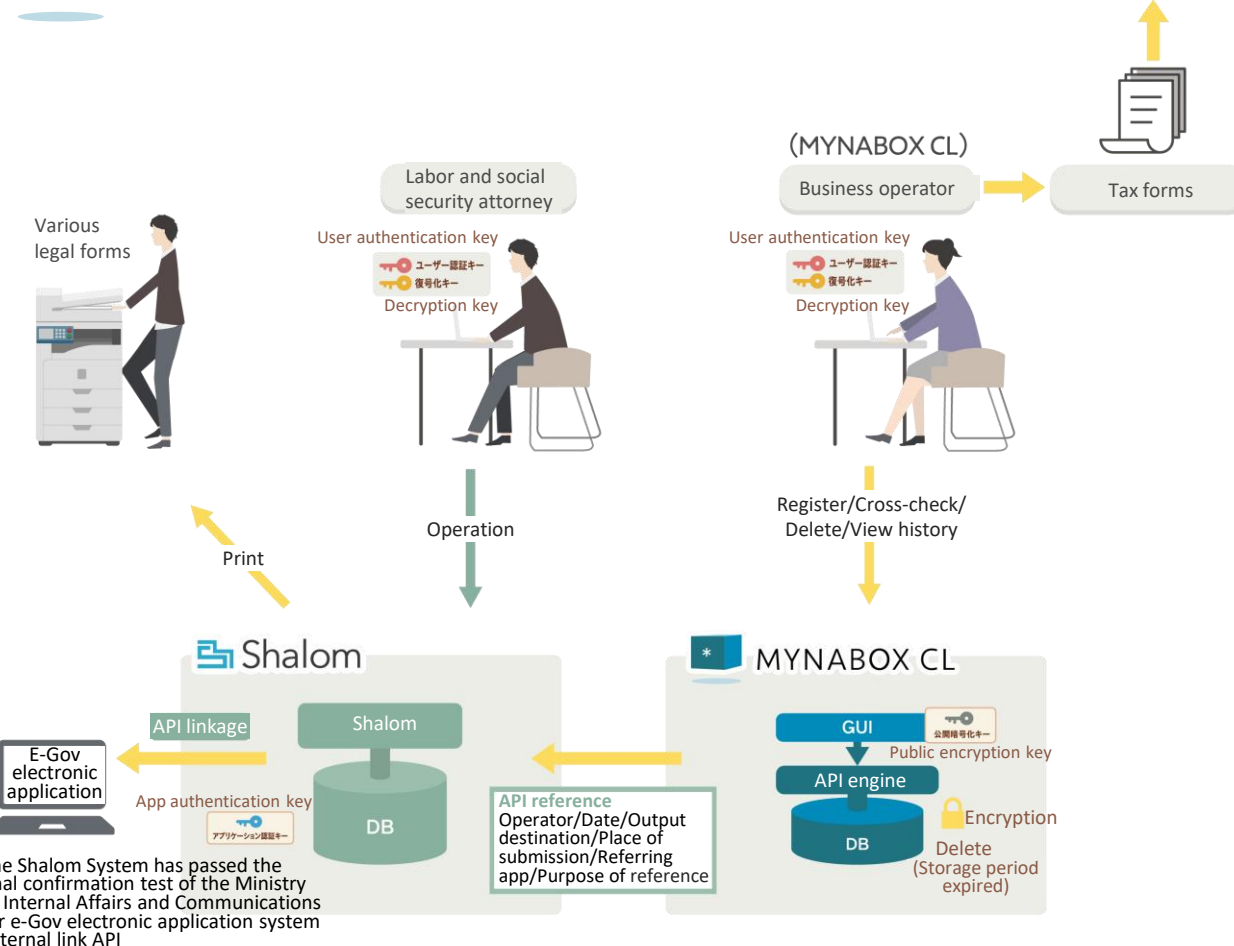


A personal ID number management system that can be used with Shalom Links with a variety of procedures and a use history and other capabilities

MYNABOX Flowchart



MYNABOX CL Flowchart



* The Shalom System has passed the final confirmation test of the Ministry of Internal Affairs and Communications for e-Gov electronic application system external link API

* The Shalom System has passed the final confirmation test of the Ministry of Internal Affairs and Communications for e-Gov electronic application system external link API

Our mainstay service (Net de Komon)

ネットde顧問

A web application for use with Shalom
Use with master data recorded in Shalom

Concerned about erroneous transmission?

Can process with correct information.



One step payroll calculation by linking with work attendance data

Can be accessed anywhere and anytime (Smartphone access)

Net de Shugyo

Real time access to employee's work attendance data. (Smartphone access)



Net de Chingin

Uses the same payroll accounting system as that of labor and social security attorney offices. Cuts back payroll accounting steps.



Net de Meisai

Paperless payroll slips. Realizes labor saving in stroke.



Net de Uketsuke

Place orders with labor and social security attorneys on the web.



Data sharing among employees

Net de Daicho

Employee data managed at labor and social security attorney offices can be accessed around the clock throughout the year



Net de Kisoku

Facilitates safety management by disclosing labor/employment regulations on the Web



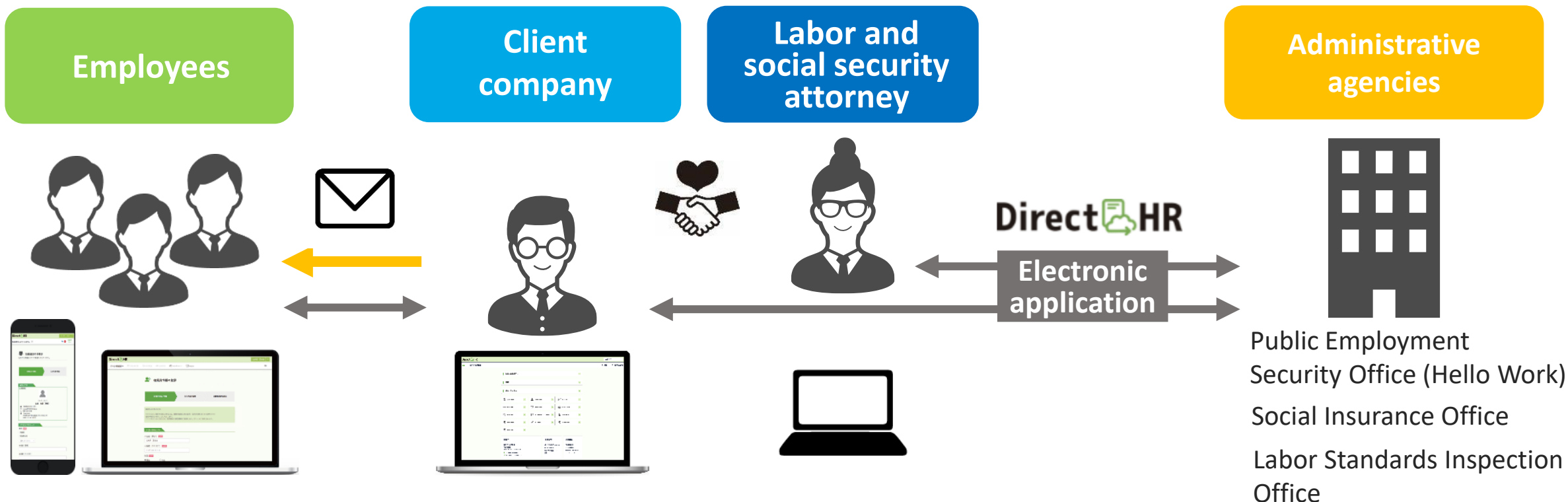
Net de Schedule

Management of business communication, in-house events, and personal schedules



DirectHR

Centralized management using the cloud for all applications submitted by employees during their entire time at the company, including for events like childbirth. Smartphones and PCs can be used for applications. Handles everything from data input to e-applications.



New employment, retirement, addition/deletion of dependents, change of name and address, transfers, employment contracts, senior employment subsidy, start/end of child birth/care leave, nursing care payment, change in monthly salary, basis for calculating monthly salary, insurance benefit payments, change of category, register/change of personal ID number, year-end tax adjustment, payroll slips

Our mainstay service (eNEN)



Fully supporting year-end tax adjustment operations by reducing tax filling input and implementing progress management function

1. It makes the operation easy to understand!

The screen guides you “what to do,” “when to do,” and “how to do.”



2. Registered information is displayed from the start!

- ✓ The screen initially displays a form without redundant inputs.
- ✓ The system automatically calculates the deductible amount.
- ✓ The screen initially displays filling data of the previous year.

3. It reduces your workload at final submission!

- ✓ The system checks for your mistake.
- ✓ The system guides you what to submit.

Enhanced control with authority settings

Supporting business process of large companies and shared service providers!

Work environment with multiple personnel are classified into three elements (company, department, and person in charge).



Enhanced efficiency with progress management

It lets you know where the bottleneck is, thereby ensuring on-time delivery!

Progress of each process and the entire business process is managed on the system!



Our mainstay service (Cloud Pocket)



Cloud Pocket

For the safe and easy distribution and receipt of official documents. Greatly simplifies the distribution of job separation forms, benefit receipt qualification confirmation notices, workplace accident forms and other official forms as well as important company forms and other documents.

Client company



● Official/company forms and documents

Employees



Labor and social security attorney



Upload required documents to Cloud Pocket. Employees can **download** the documents at their convenience.

Eliminates the **time** and **expense** needed to send forms and documents by postal mail to individuals at other offices.

✓ Highly secure folders for individuals

✓ Big reduction in the need for postal mail and hand deliveries

✓ Also handles uploads from labor and social security attorney offices



Business Net CuBe

Business process design + semi-customized system development
Accurate and flexible like the one for custom-built houses

Used by **half a million major company employees**. Your IT partner for the **reform of** human resources and general affairs **functions** as well as **for transition to DX**

人財CuBe Jinzai CuBe

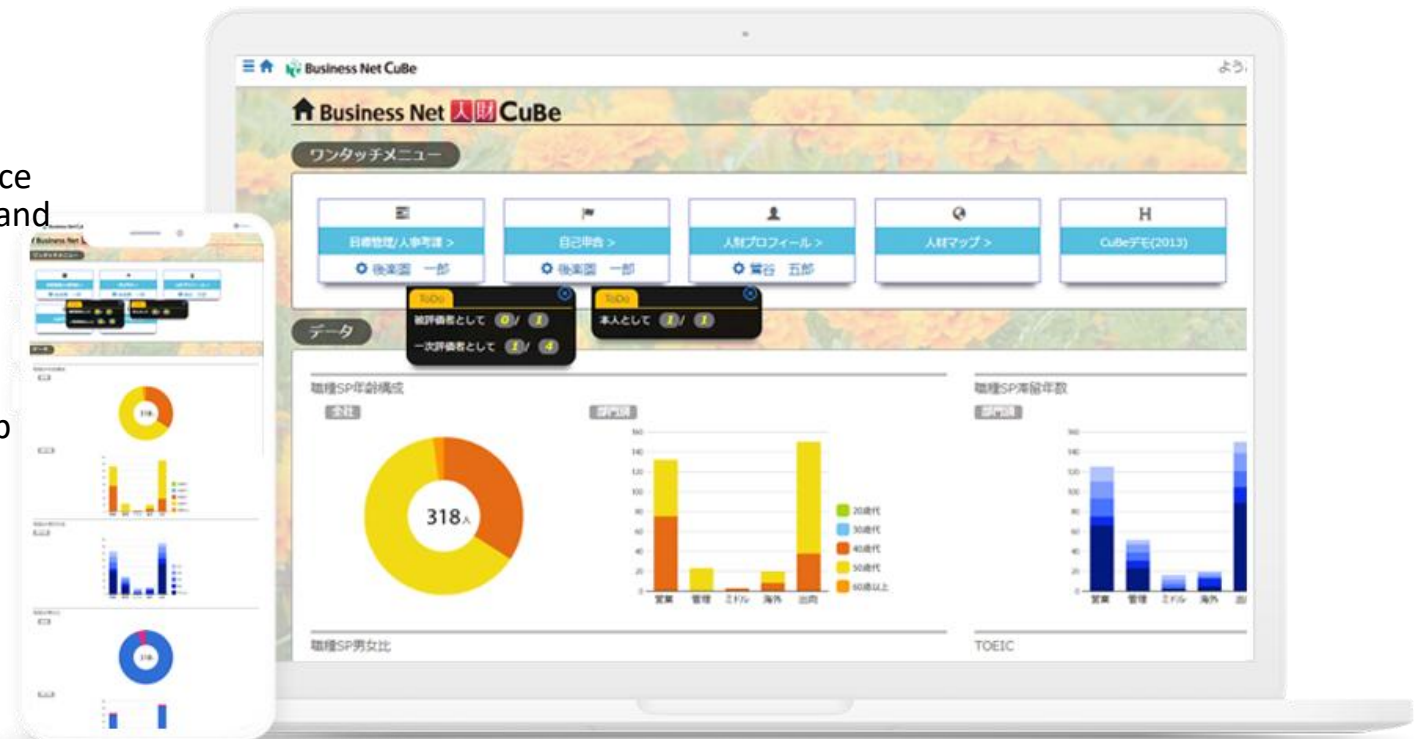
Based on the job performance evaluation system, supports all the functions necessary for human resource development, self-personal performance assessment and human resource profiling

就業CuBe Shugyo CuBe

Covers all employee-related services, such as attendance management and payrolls and play roll slip checks

精算CuBe Seisan CuBe

Supports all the functions required for internal fiscal management, including payment to business partners and reimbursement of employee expenses



Our mainstay service (GooooN / CuBe Business)

GooooN eliminates all unnecessary functions to focus solely on functions needed for the growth of employees. Support for HR development at small, midsize and larger companies by providing **quality services that are quick, inexpensive.**



Target & performance management

Transparent performance evaluations based on accurate supervisor-employee communications result in a greater acceptance and understanding of evaluations. Prevents the hollowing out of evaluation systems and facilitates the establishment of effective training programs.



Self-assessment / Career plan

Individuals submit their goals and discuss them with supervisors for the purpose of creating a medium/long-term career plan. This function also helps increase employee retention.



Human resource profile inquiry

Necessary personnel info can be disclosed with confidence at work sites due to the control of authorizations for specific disclosure levels. The result is training and development centered on each employee's location and even stronger lines of communication.

*Can be combined with Shalom

Target & performance management

Self-assessment / Career plan

Human resource profile inquiry

Engagement survey

360-degree performance reviews



360-degree performance reviews

Performance reviews incorporate many perspectives by including supervisors as well as coworkers, subordinates, people in other departments, and others who can provide meaningful input.

New function



Engagement survey (Engagement PRO Linkage)

These surveys are used for a diagnosis based on an engagement improvement mechanism. Surveys reveal the locations of bottlenecks that prevent increasing engagement.
*Surveys are provided by using an alliance with NTT ExCPartner Corporation

*360-degree performance reviews and engagement surveys are services provided separately from GooooN.



The plans, estimates and other forward-looking statements contained in this material are forecasts based on information available at the time this material was prepared, and these statements include risk and uncertainty. Actual performance may differ from these statements due to changes in business environment and other factors. In addition, as certain information within this material is quoted from publicly available information, its accuracy is not guaranteed.

Contact

MKSystem Corporation

Kiyoshi Takemoto, Director, General Manager of Business Administration Division

Please use the form in the Shareholder/Investor Information section of the MKSystem website to submit questions and comments involving investor relations.

