

Corporate Philosophy Framework

We have placed our unchanging values, our Corporate Philosophy, Management Policy, and Five Major Management Policies, at the core of management. We promote Sustainability 2030 and the Medium-Term Management Plan Vision 2028 from the medium- to long-term perspective.

Corporate
Philosophy

“Realizing affluent lifestyles”
“Participating in cultural activities”
“Developing and improving social personality”

Management
Policy

Facilitate the management innovation of accounting firms and their client companies (SMEs), thereby contributing to the improvement of their prosperity and consequently to the development of the Japanese economy.

Five Major
Management Policies

- 1 Community-based sales activities
- 2 Development of high-quality products
- 3 Maintaining subjectivism
- 4 A corporate culture that is both robust and elegant
- 5 Evolution into a specialized top-notch company

Sustainability 2030 Vision

Value customers and make employees happy.

► For details, see p. 10.

Medium-Term Management Plan Vision 2028

Taking on challenges to reform the business model and create new value

► For details, see p. 18.

Permanent

Medium to long term

Sustainability Management

MJS Value

Value customers and make employees happy.

MJS has supported the growth and development of SMEs in partnership with accounting firms.

We aim to be a top-tier specialized company that prioritizes its customers above all else and enables its employees to live fulfilling lives.

Basic Policy for Sustainability and Materiality (Material Issues)

1 Contribution to the global environment through the promotion of DX

We will contribute to the global environment by promoting DX through our business activities and by working continuously to improve productivity and reduce our customers' environmental footprint by promoting paperless and teleworking environments and reducing the volume of IT equipment.

1-1 Reduction of environmental burdens by promoting DX through business activities

▶Related initiatives: p. 11



2 Supporting business innovation, growth and the development of accounting firms and SMEs

We will contribute to the development of local economies, and eventually the Japanese economy, by supporting the growth and development of SMEs together with accounting firms nationwide, through the provision of high quality, stable ERP products and innovative new business initiatives that will promote DX.

2-1 Provision of stable, high-quality ERP products and management information services

▶Related initiatives: p. 19

2-2 Efforts for innovative new business initiatives that will promote DX

▶Related initiatives: p. 19

2-3 Promotion of collaboration and co-creation with accounting firms

▶Related initiatives: p. 19

2-4 Accumulation of intellectual capital

▶Related initiatives: p. 41



3 Creating rewarding workplaces where a diverse range of professional human resources can engage in active roles

We will enable our employees to enjoy affluent lives by creating a comfortable working environment through respect for human rights, recruitment and development of human resources, health management, promotion of diversity, and work style reforms.

3-1 Recruitment and development of human resources and the creation of growth opportunities

▶Related initiatives: p. 37

3-2 Promotion of diversity and work style reforms

▶Related initiatives: p. 37



4 Strengthening governance for healthy growth

We will strengthen corporate governance by fully enforcing compliance and further improving information security and risk management to achieve fair and transparent management that has the trust of society and our stakeholders.

4-1 Full enforcement of corporate governance

▶Related initiatives: p. 44

4-2 Full enforcement of information security

▶Related initiatives: p. 47



Sustainability Management Sustainability Committee and Measures against Climate Change |

We have established a Sustainability Committee and an Environmental Measures Subcommittee to continue monitoring and improving our sustainability initiatives.

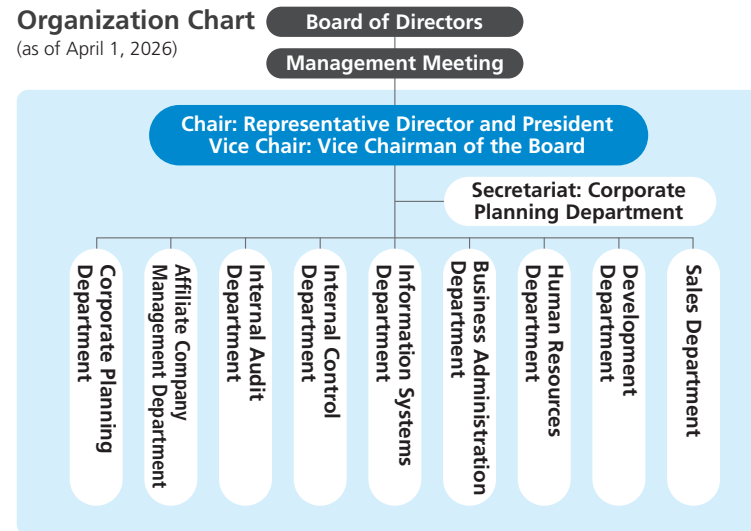
Sustainability Committee

We have established a Sustainability Committee under the Board of Directors, with the representative director and president serving as chair, the vice chairman of the Board as vice chair, and related executive officers and department heads as members. The Committee discusses key issues on sustainability management and promotes relevant initiatives. In principle, the Committee meets twice a year to review sustainability policies and materiality, monitor KPIs, and discuss cross-departmental improvement measures.

► For details on the MJS Group's sustainability management, see here. [↗](#)

Organization Chart

(as of April 1, 2026)



Meeting Records

Number and Dates of Meetings	Main Agenda Items
1st Meeting (April 19, 2023)	- Confirming the Basic Policy for Sustainability - KPI results and activity report for FY2022 - Discussing the Medium- to Long-term Goals for Sustainability Management (ideal state in FY2030) - Sharing and exchanging opinions about materiality and initiatives
2nd Meeting (January 29, 2024)	- Disclosure of climate change-related nonfinancial information - Human capital management
3rd Meeting (September 5, 2024)	- Report on progress in addressing materiality and setting of KPIs - Sharing initiatives and exchanging opinions on human capital management
4th Meeting (February 18, 2025)	- Report on progress in sustainability management initiatives, and review of KPIs - Report on progress in addressing materiality and KPIs
5th Meeting (August 28, 2025)	- Report on progress in addressing materiality and KPIs - Report on future initiatives to promote sustainability management
6th Meeting (March 16, 2026)	- Review of the details of disclosure - Establishment of Human Rights Policy and DE&I Policy
7th Meeting (June 30, 2026)	- Report on progress in addressing materiality and setting of KPIs - Future initiatives based on the progress

Policy on Climate Change

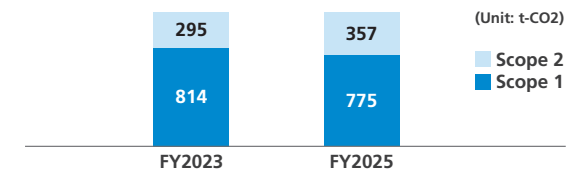
The MJS Group aims to promote the sustainable management of SMEs and has set contributing to the global environment through the promotion of DX as one of its basic policies for sustainability. We will contribute to the global environment while fulfilling our mission of creating a sustainable society and enhancing corporate value.

► For details on TCFD disclosure, see here. [↗](#)

Indicators and Targets

As the chief officer on climate change, the representative director and president of MJS leads the company's initiatives toward carbon neutrality. The company aims to reduce greenhouse gas (GHG) emissions by 50% by 2030 and by 100% by 2050 compared with FY2023.

Greenhouse Gas (GHG) Emissions Trends



Category	FY2023 (benchmark)	FY2025	
	GHG emissions	GHG emissions	Change vs. Baseline
Scope 1	814	775	-4.8%
Scope 2	295	357	+21.0%
Total emissions	1,109	1,132	+2.1%

*Scope 1: Direct emissions from fuel consumption at company-owned facilities

*Scope 2: Indirect emissions from the use of electricity and heat at company-owned facilities

*Scope of calculation: MJS (Scope 2 covers only the MJS head office building and the Chiba training center)

MJS at a glance

The numerical indicators presented below illustrate the MJS Group's business scale, profitability, and growth potential. Refer to these data to see where we currently stand in our efforts to create value in the medium to long term.

Number of
employees



2,342

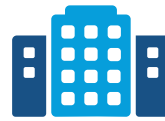
Employee
Engagement



3.6 pt

Through repeated communication with employees, we identify issues and improve the situation. We are committed to creating an environment that supports satisfying organizational management and proactive challenges.

Network



Domestic locations

33

Group companies

8 domestic companies + 1 overseas company

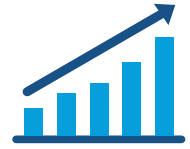
Founded in



1977

Since our foundation in 1977, we have grown our business alongside the growth of our accounting firms and their client companies, guided by the philosophy of contributing to society by supporting corporate management.

Net sales



48.9 billion yen

By expanding our customer base and enhancing the value we provide to existing customers, we increase our revenue, maintain steady growth, and expand our business scale.

Business Scale

Number of accounting firms:

8,400 offices

Number of ERP product users:

18,000 companies

ARR from all software utilization fees:

over 11.4 billion yen

By building up recurring revenue, primarily from cloud services, we work to achieve stable and continuous growth of our revenue base.

MJSLINK Series sales:

17 consecutive years as No. 1

The MJSLINK Series, our main ERP product, supports a wide range of industries and helps companies improve operational efficiency and strengthen management foundations.

*According to Yano Research Institute Ltd. (as of August 2026)

Economic
Value
Indicators



Return on equity (ROE)

17.3 %

We promote a corporate management style that prioritizes capital efficiency. By improving profitability and optimizing growth investments, we maintain a high return on capital, which leads to increased shareholder value.

Equity ratio

68.0 %

By balancing growth investments and risk management while ensuring a stable financial foundation, we maintain a sound financial standing that enables sustainable business operations.

MJS Transformation Journey

MJS has transformed its business from computing centers to office computers, ERP products, cloud services and DX Consulting services. By leveraging our expertise in accounting and taxes, we work with accounting firms to help SMEs solve their issues.

Sustainability 2030 Vision

MJS Value
Value customers and
make employees
happy.

Present to future

The Future MJS Aims for

Transforming our business model and shifting to the cloud and subscription services

Based on the Medium-Term Management Plan, we are promoting the shift of main ERP products to subscription formats. In 2025, we began providing DX Consulting services and LucaTech GX Lite, our new ERP product based on SaaS technology. With eyes on the AI era, we are transforming our business model.

2017 to present

Cloud Services

Began offering a wide range of cloud services that expand the scope of business

In 2017, we entered the cloud services market by launching Edge Tracker, a service that allows employees to manage attendance and to reimburse expenses. In 2018, we began offering the Kantan Cloud Series for micro-enterprises.

1998 to present

Windows

Developed and launched packaged software such as ERP products, which are the predecessors of today's products

In 1998, we developed and launched the Windows NT-compatible ERP system, shifting to the packaged software business. After 2000, we developed ERP systems for accounting firms and general companies, which are the predecessors of today's main ERP products.

1980 to 1997

Office Computers

Developed and launched office computers for accounting firms and enterprises

Against the backdrop of the widespread use of office computers, we developed and launched the Miroku Ace Model Series for accounting firms in 1980, followed by Pro Office-Computer (Keiri) for general companies in 1983. These launches marked our transition into the office computer sales business.

1977 to 1979

Computing Center Processing Services

Started business as a provider of computing center processing services for accounting firms.

We began as a computing center business providing financial calculation services for accounting firms, developing and launching the new financial calculation system MS-1 and the MJS800 online terminal, and rolling out online services.

