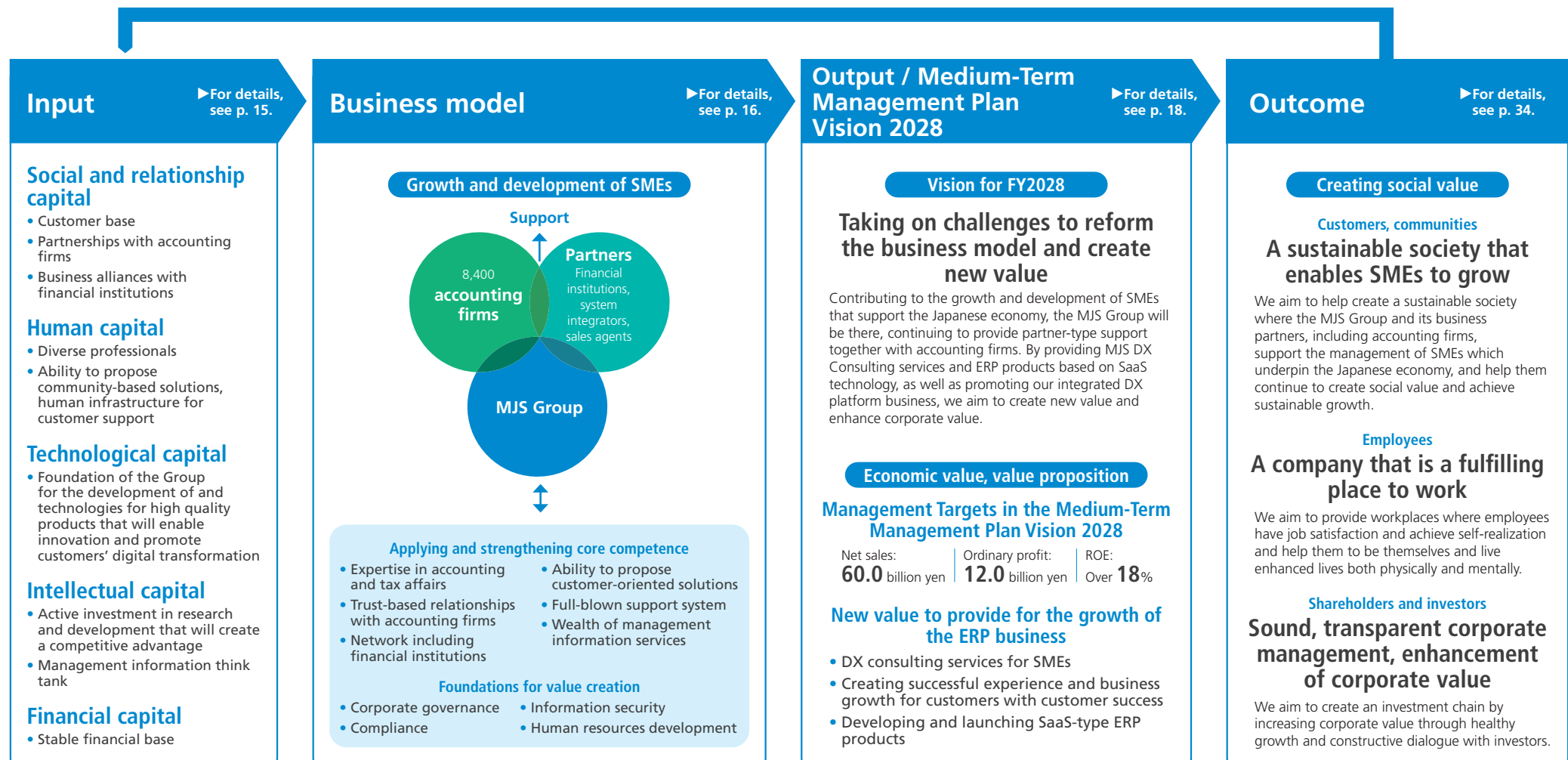


Value Creation Process

MJS will maximize the use of its established business foundation and collaborative relationships with business partners to support the growth and development of SMEs, which underpin Japanese economy and society, and aim for the realization of a sustainable society.



Corporate Philosophy

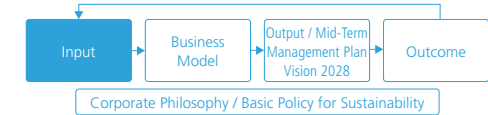
- Realizing affluent lifestyles
- Participating in cultural activities
- Developing and improving social personality

Corporate Philosophy Basic Policy for Sustainability

- Contribution to the global environment through the promotion of DX
- Supporting business innovation, growth and the development of accounting firms and SMEs
- Creating rewarding workplaces where a diverse range of professional human resources can engage in active roles
- Strengthening governance for healthy growth

Five Capitals

To realize sustainable value creation, the MJS Group places emphasis on five forms of capital and has established and is implementing policies to strengthen each of them.



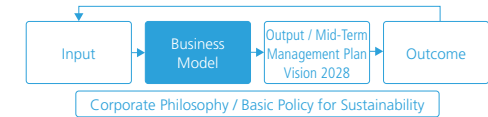
	1	2	3	4	5
	Social and Relationship Capital	Human Capital	Technological Capital	Intellectual Capital	Financial Capital
Policies for Strengthening Each Type of Capital	- Partner-type support for client companies in collaboration with accounting firms - Strengthening business alliances with financial institutions - Promoting the development of the ERP and IT industries through participation in related organizations	- Creating rewarding workplaces where a diverse range of professional human resources can engage in active roles - Strengthening locally rooted solution capabilities, sales, and support functions	- Strengthening the technical foundation of the MJS Group - Improving technical expertise - Responding to new technologies	- Ongoing promotion of research and development - Strengthening the functions of the management information think tank (MJS Tax and Accounting System Research Institute) - Accumulation of intellectual capital - Enhancing the recognition and credibility of MJS	- Maintaining a stable revenue base - Promoting strategic investment in growth fields - Enhancing sustainable corporate value by balancing shareholder returns with business investment
Initiatives for Each Type of Capital	- Beginning provision of LucaTech GX Lite, a new ERP product based on SaaS technology - Releasing the AI Report function, which allows users to generate annual and monthly reports with a single click from accounting data on Hirameki 7 - Adapting existing products to amended laws - New lease accounting standards - New accounting standards for incorporated educational institutions, etc. - Establishing a new sales strategy office to promote DX consulting services	- Establishing the Human Rights Policy and the DE&I Policy - Five consecutive years of base salary increases - Promoting the renewal of job-level training programs and the enhancement of employee benefits - Nineteen branch offices nationwide specializing in solution business for SMEs	- MJS and two system development subsidiaries promote in-house development - Conducting Group-wide technical training - Further improving productivity by implementing AI-driven development - Releasing AI Site, a new Hirameki 7 function that uses AI to generate websites	- Continuing research and development to enhance ERP functionality - Working on AI-driven development and promoting the accumulation of intellectual capital - Seventy researchers studying legal revisions and other topics, sharing findings through monthly journal, web content, seminars, and other channels - Intellectual capital education tailored to career stage and experience - Strengthening MJS brand power through proactive advertising and social media (X) at each branch office	- Promoting management that takes capital cost into account - Active investment in ERP solutions based on SaaS technology, enhancement and promotion of Hirameki 7 functions, and development of new functions using AI - Acquired a Singapore-based cloud ERP company as a subsidiary, promoting global expansion
Current Indicators	Accounting firm users: approx. 8,400 offices (25% domestic share) API-linked financial institutions: approx. 90 % domestic coverage Number of DX consulting project orders received: approx. 230 cases	Average salary increase in FY2026 (including base salary increases): 6.2 % Number of locations nationwide: 33 Sales and service staff: over 1,200 people Of these, staff that hold IT Coordinator certifications: 140 people Staff with Level 1 or 2 bookkeeping certification*: cumulative 465 people	Group development staff: over 550 people Technical training courses: approx. 40 courses Staff with IPA certification: cumulative 308 people	R&D expenses: approx. 1.1 billion yen Number of published reports: approx. 230 Number of trademarks owned: 137	Dividend increase: 4 consecutive terms (planned) ROE: 17.3 % Equity ratio: 68.0 %

* Defined as requiring Level 3 in the Official Business Skill Test in Book-Keeping and the IT Passport Examination

The indicator data presented on this page are generally based on FY2025 figures.

MJS Solutions

We provide accounting firms, their clients, and SMEs with a one-stop solution, offering everything from DX Consulting services to system provision, implementation support, maintenance, and operation.



1

Consulting



Providing partner-type support to promote DX and solve SMEs' management issues

In cooperation with accounting firms, we provide partner-type consulting services to improve their clients' profitability. For SMEs, we provide comprehensive partner-type support, from identifying management issues to developing digital strategies and formulating business process improvement plans.

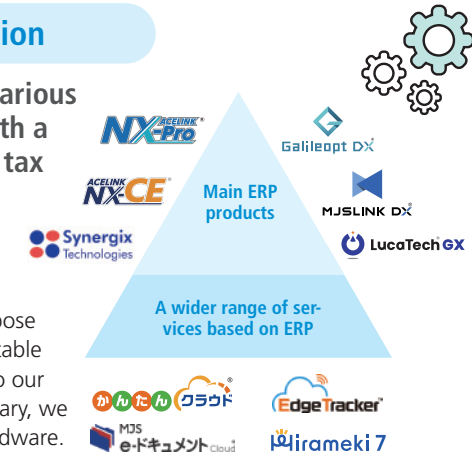
▶ For details on MJS DX consulting, see p. 21.

2

System Provision

Developing and selling various management systems with a focus on accounting and tax

We provide a wide range of management systems with a focus on accounting and tax, including ERP products. Through consulting services, we also propose the introduction of the most suitable third-party systems in addition to our own products, and when necessary, we purchase and sell third-party hardware.



One-Stop Solution Centered on ERP Products

4

Maintenance and Operations



Adapting to amended laws and providing customer support

We offer the latest software programs to respond to amended taxation systems and improved functions. In addition, our customer service center provides support via phone, online chat, and our website. We also share various reports to assist with corporate management and offer preferential rates for seminar participation.

3

System Implementation Support

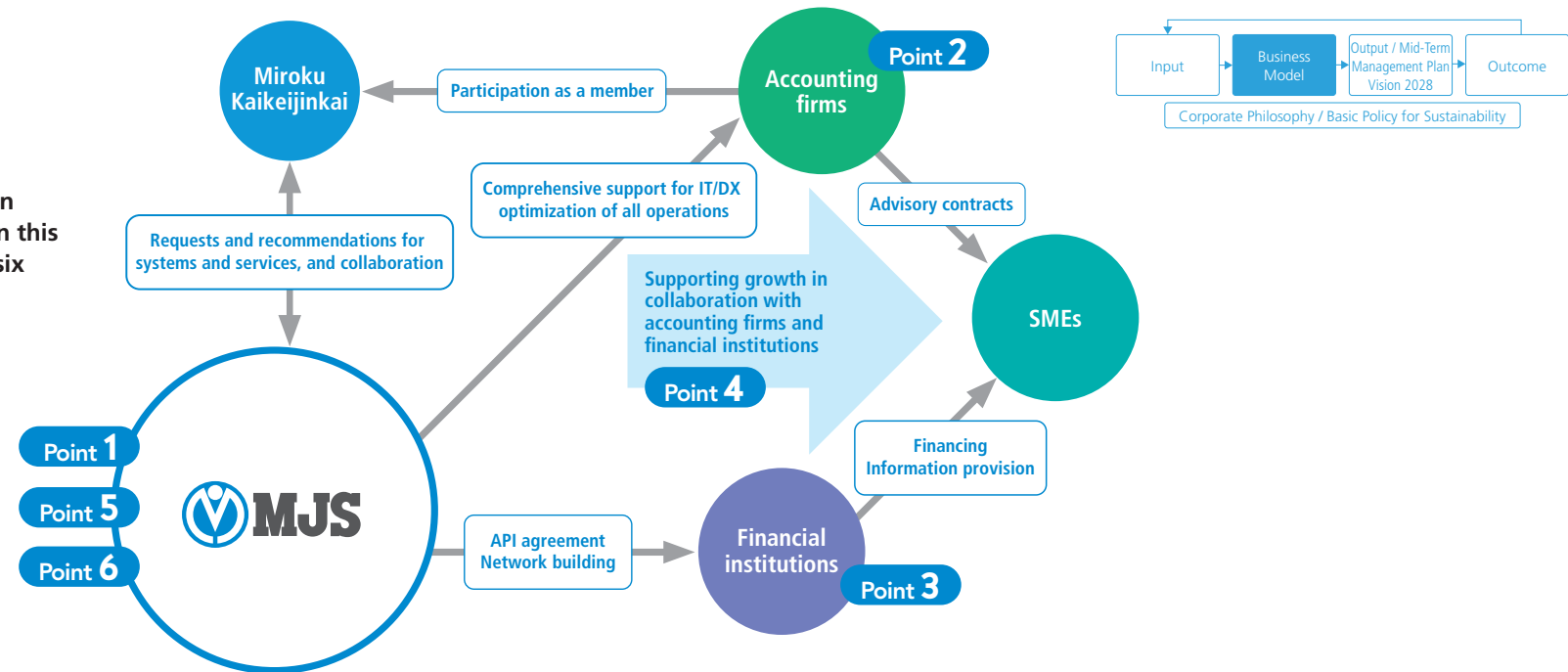


Providing support to ensure a smooth system implementation

Our comprehensive support includes identifying and analyzing implementation-related issues, developing transition plans, supporting data migration, setting up the system, and providing explanations and training on system operation to persons in charge. We also assist with hardware installation and network building.

MJS Core Competence

Since its foundation in 1977, MJS has supported the management of SMEs in collaboration with accounting firms. In this process, the company has developed six unique strengths.



Point 1

Expertise in Accounting and Tax Affairs

Since our establishment, we have consistently developed and provided management systems focused on accounting and tax affairs. Through the accumulation of these efforts, we have enabled systems to promptly adapt to changes in tax and accounting regulations, improved system usability, and contributed to enhancing productivity and efficiency in accounting and tax operations.

Major tax revisions and legal updates (FY2025 and after, including planned)

- Act concerning Preservation of Electronic Books (revised in FY2025)
- New accounting standards for incorporated educational institutions
- New lease accounting standards
- Child and Childrearing Support Grant System and so on.

Point 2

Trusted Relationships with Accounting Firms

Since our founding in 1977, we have provided comprehensive support for overall IT/DX optimization to accounting firms. Under strong trusted relationships with accounting firms, we provide a variety of solutions to their client companies.

- Accounting firm users: **approx. 8,400 offices**
- Domestic share: **25%**
- Miroku Kaikeijinkai* **11 regional associations**
- ▶ For Miroku Kaikeijinkai's initiatives, see p. 34.

* A voluntary organization comprised of tax accountants and other professionals who are MJS users.

Point 3

Network with Financial Institutions

For regional SMEs, we support their growth by providing product services and consulting, including IT/DX support, business succession support, through our nationwide network of financial institutions.

- Business matching contracts: **96**
- Business succession support contracts: **74**
- Number of banking API and other collaborative agreements: **1,065**

*As of March 31, 2026

Point 4

Customer-Oriented Solution Capabilities

From cloud accounting software to ERP products based on the concept of companywide data integration, we offer a wide lineup of products and propose optimal solutions tailored to each customer's company size and needs.

- Number of ERP product users: **approx. 18,000 companies**
- Number of SME users: **approx. 100,000 companies**
- MJS LINK Series sales: **17 consecutive years as No. 1**

Point 5

Direct Sales Network of 33 Locations Nationwide and Robust Support System

Leveraging our direct sales network of 33 locations from Hokkaido to Okinawa, we provide regionally focused consulting and sales, a local support system that enables immediate on-site assistance, and expert telephone support, ensuring partner-type support even after system implementation.

- Number of locations nationwide: **33**
- Solution branches: **19 branch offices**
- Nationwide sales staff: **709 people**
- Nationwide customer service staff: **504 people**
- Specialized tele-support staff: **144 people**

*Number of staff as of March 31, 2026

Point 6

Existence of a Think Tank Providing Management Information

The MJS Tax and Accounting System Research Institute, which retains universities and tax professionals as advisors and researchers, conducts ongoing studies in taxation, commercial law, accounting, and management, and disseminates the results through publications, seminars, and training programs.

FY2025 results

- Number of seminars: **approx. 200 seminars**
- Total number of participants: **approx. 13,000 people**