Presentation Materials for the Earnings Briefing

for the First Half of the Fiscal Year Ending March 31, 2026

November 6, 2025

MKSystem Corporation (stock code: 3910)

MKSYSTEM
Professional Internet Solution System

Table of contents

1 **Group Overview and Business Activities • • • • 2P**

2 Consolidated Financial Results for the First Half of FY3/26 • • • • • • • • • • • • • • • • • • 8P

3 Shalom Business • 21P

4 CuBe Business • 27P

5 Key Highlights • 29P

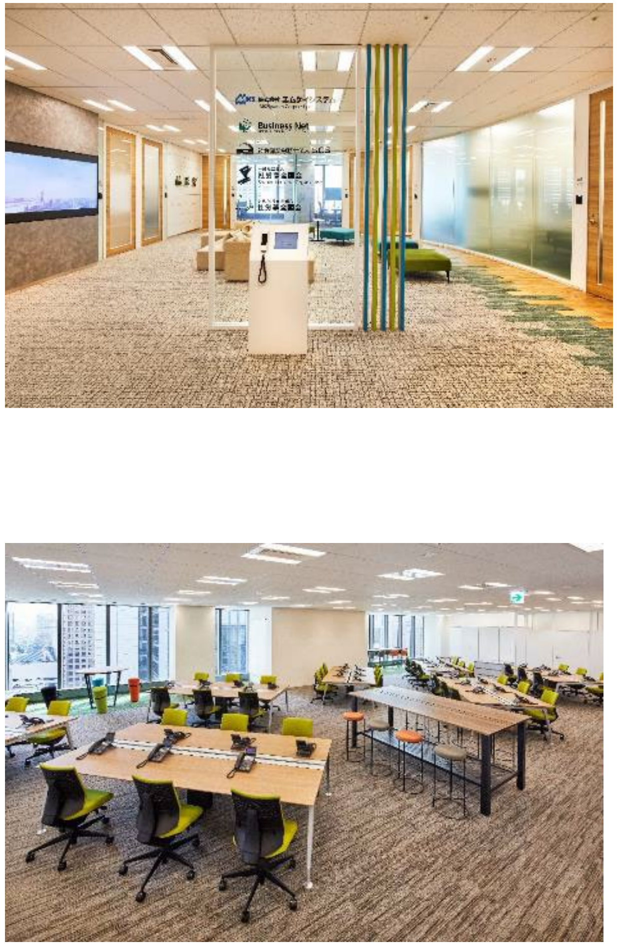
6 Consolidated Earnings Forecast for FY3/26 • • 37P

7 Measures to Upgrade Security • • • • • • • • • • • 40P

8 Service Overview • 46P

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 and vision

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.

Segment structure

Divided our business into two segments: Shalom Business and CuBe Business

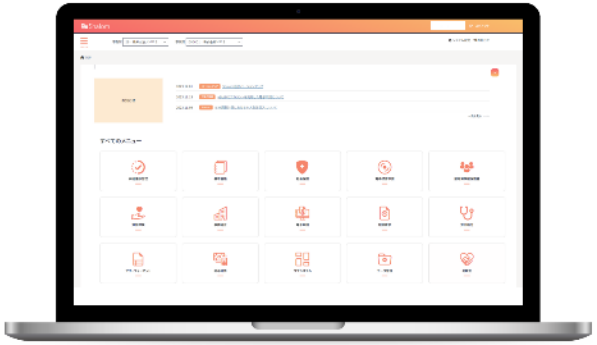
Shalom Business

- ASP service
- System construction 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
- Cloud service

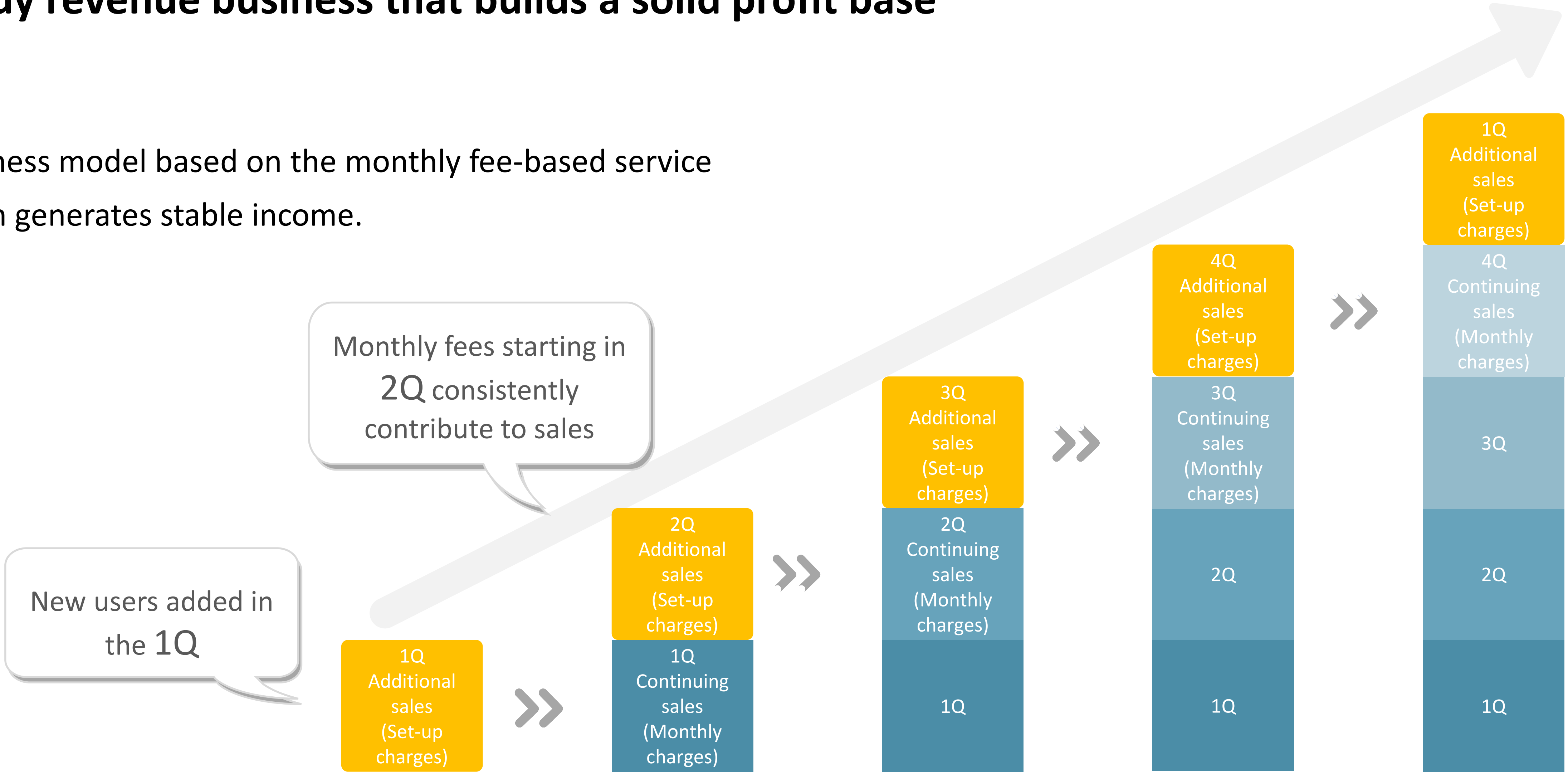
System customization and maintenance costs

Business Net CuBe
318

Business model: Steady-revenue businesses

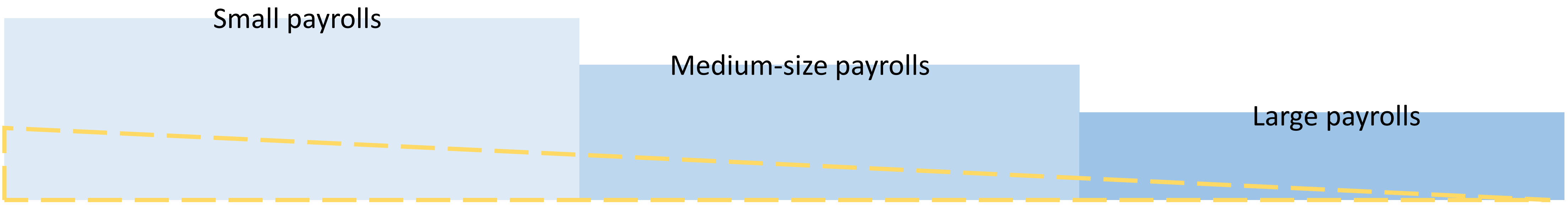
Steady revenue business that builds a solid profit base

A business model based on the monthly fee-based service Shalom generates stable income.


Monthly fees starting in 2Q consistently contribute to sales
New users added in the 1Q
1Q Additional sales (Set-up charges)
2Q Additional sales (Set-up charges)
1Q Continuing sales (Monthly charges)
3Q Additional sales (Set-up charges)
2Q Continuing sales (Monthly charges)
1Q
4Q Additional sales (Set-up charges)
3Q Continuing sales (Monthly charges)
2Q
1Q
1Q Additional sales (Set-up charges)
4Q Continuing sales (Monthly charges)
3Q
2Q
1Q

Business model: Target

**Our target extends to all companies that outsource/not outsource to labor and social security attorneys.
The goal is cross-selling by increasing the use of products associated with the Shalom series.**



Of the 3.68 million potential client companies, labor and social security attorneys have formed administrative associations for about 1.16 million companies
(estimated by MKSystem)

Mainly for labor and social security attorney offices and labor insurance administration associations

Shalom

MYNABOX

ネットde顧問

ネットde事務組合 Net de jimukumiai

Mainly for general corporations

Shalom Company Edition

MYNABOX CL

Business Net CuBe

All users

DirectHR

eNEN

Cloud Pocket

GooooN

Table of contents

1 Group Overview and Business Activities・・・・・2P

2 Consolidated Financial Results for the First Half of FY3/26 ・・・・・・・・・・・・・・・・・ 8P

3 Shalom Business・・・・・・・・・・・・・・・・・・・・・・・21P

4 CuBe Business・・・・・・・・・・・・・・・・・・・・・・・・・27P

5 Key Highlights ・・・・・・・・・・・・・・・・・・・・・・・ 29P

6 Consolidated Earnings Forecast for FY3/26・・37P

7 Measures to Upgrade Security ・・・・・・・・・・・40P

8 Service Overview・・・・・・・・・・・・・・・・・・・・・・・46P

Results highlight (consolidated)

- **Sales up 1.6% YoY to 1,531 million yen.**
  (The first half consolidated sales reached a record high *Achieved a record high in 1H FY3/25 too)
- **Shalom Business sales increased 1.3% YoY to 1,195 million yen due to a consistent increase in steady revenue.**
- **CuBe Business sales increased 2.9% YoY to 341 million yen due to higher sales of semi-customized services and GooooN personnel evaluation systems.**
- **Gross profit up 14.0% YoY to 615 million yen.**
- **Many activities to hold down operating cost for the cloud services were successful and resulted in a 2 million yen operating profit (The 1H FY3/25 operating loss was 125 million yen)**
- **A first half loss attributable to owners of parent of 10 million yen but a fiscal year profit is expected.**

Financial summary (consolidated)

Gross profit increased 14% YoY to 615 million yen as IDC expenses were held down.
An operating profit as steps to reduce outsourcing expenses and other items offset higher personnel expenses.
A first half loss attributable to owners of parent of 10 million yen but a fiscal year profit is expected.

	1H FY3/24	1H FY3/25	**1H FY3/26**	YoY change
Net sales	1,117	1,506	**1,531**	+1.6%
Gross profit	233	540	**615**	+14.0%
Gross margin	20.8%	35.8%	**40.2%**	+4.4pt
Operating profit	(342)	(125)	**2**	-
Operating margin	-	-	**0.1%**	-
Profit attributable to owners of parent	(595)	(134)	**(10)**	-
Basic earnings per share (Yen)	(109.70)	(24.82)	**(1.85)**	-

Unit: Millions of yen

Balance sheet (consolidated)

Non-current assets decreased due to amortization of expenses for the development of Shalom FOREVER released in FY3/25. Dividend payments and the loss attributable to owners of parent reduced net assets but the decrease was smaller. Non-current liabilities decreased because of the repayment of borrowings. Anticipate an improvement in financial soundness due to the outlook for a fiscal year profit.

	FY3/24	FY3/25	**2Q FY3/26**	Vs. FY3/25
Total current assets	1,437	1,512	**1,254**	(258)
Accounts receivable-trade	564	811	**502**	(308)
Total non-current assets	1,120	927	**796**	(131)
Total current liabilities	1,010	1,210	**1,032**	(177)
Advances received	88	100	**66**	(34)
Total non-current liabilities	731	556	**377**	(179)
Total net assets	816	674	**641**	(33)

Unit: Millions of yen

Cash flows (consolidated)

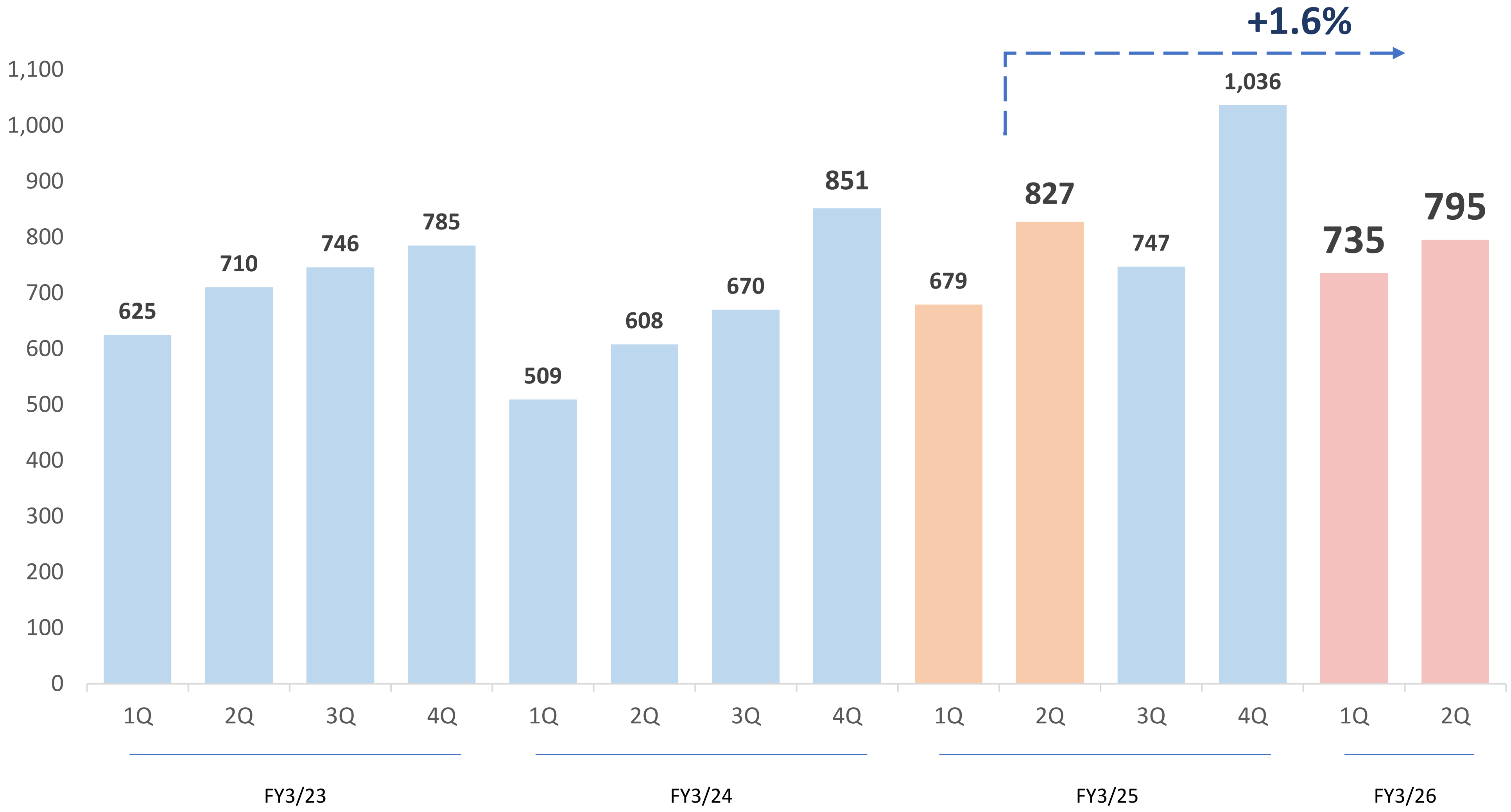
Operating activities:	**Increased 347 million yen; profitability is improving**
Investing activities:	**Improved by 91 million yen to a negative 73 million yen; down temporarily due to the FY3/25 release of Shalom FOREVER, which required large expenditures**
Financing activities:	**Negative 203 million yen due to continued repayment of borrowings**
Cash and cash equivalents:	**Up 70 million yen, remaining within the range of financial soundness**

	1H FY3/24	1H FY3/25	**1H FY3/26**	YoY change
Cash flows from operating activities	(407)	131	**347**	+215
Cash flows from investing activities	(146)	(164)	**(73)**	+91
Cash flows from financing activities	671	(173)	**(203)**	(29)
Net increase (decrease) in cash and cash equivalents	117	(206)	**70**	+277
Cash and cash equivalents at end of period	726	505	**677**	+172

Unit: Millions of yen

Net sales (consolidated)

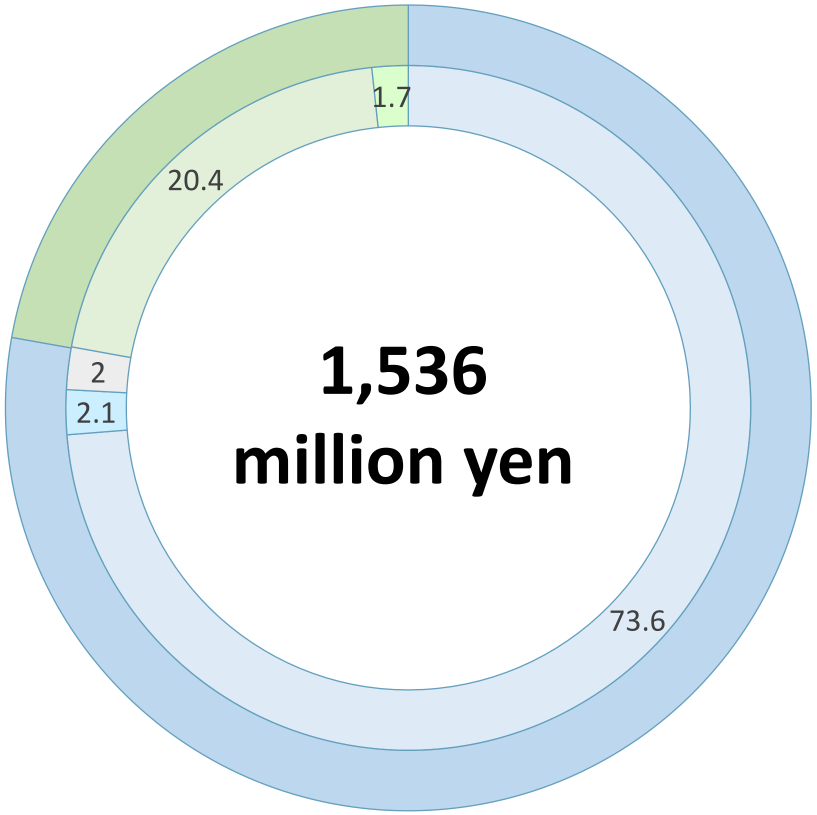
1H FY3/26 consolidated sales increased 1.6% YoY to 1,531 million yen.



Unit: Millions of yen

Sales composition for business segments (consolidated)

The Shalom Business is about 80% of total sales, driving the growth of the entire MKSystem Group.
Accounting for more than 20% of sales, the Cube Business also contributes to the diversification of the group's businesses.



Unit: %

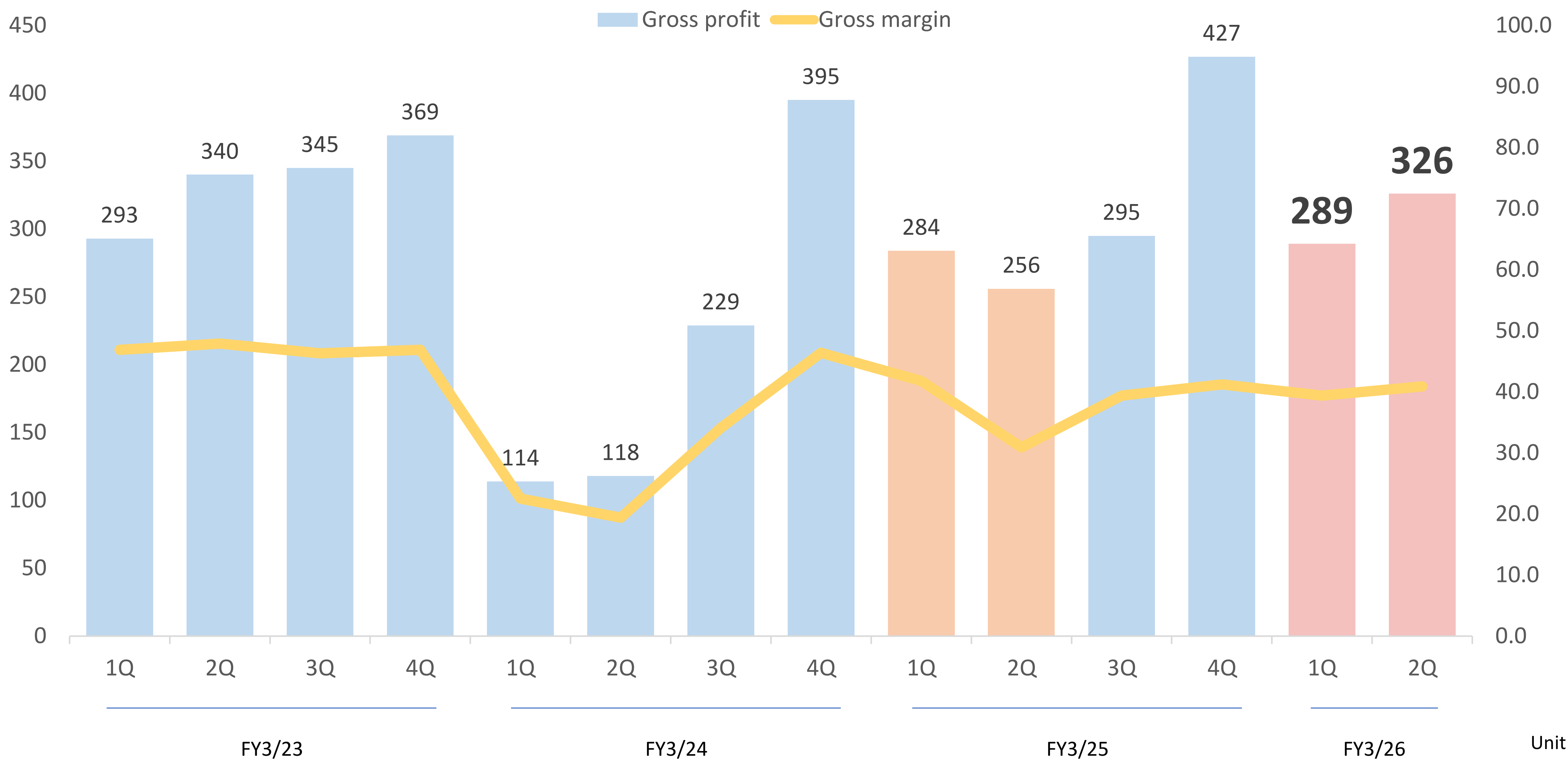
Unit: Millions of yen

■ **Shalom Business**	**1,195**
● **ASP service**	**1,130**
● **System construction service**	**33**
● **System product sale**	**31**
■ **Cube Business**	**341**
● **Contracted development type semi-customized services**	**314**
● **Cloud service**	**26**
Total	**1,536***

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

Gross profit (consolidated)

1H FY3/26 consolidated gross profit up 14.0% YoY
1H FY3/26 consolidated gross margin up 4.4pt YoY

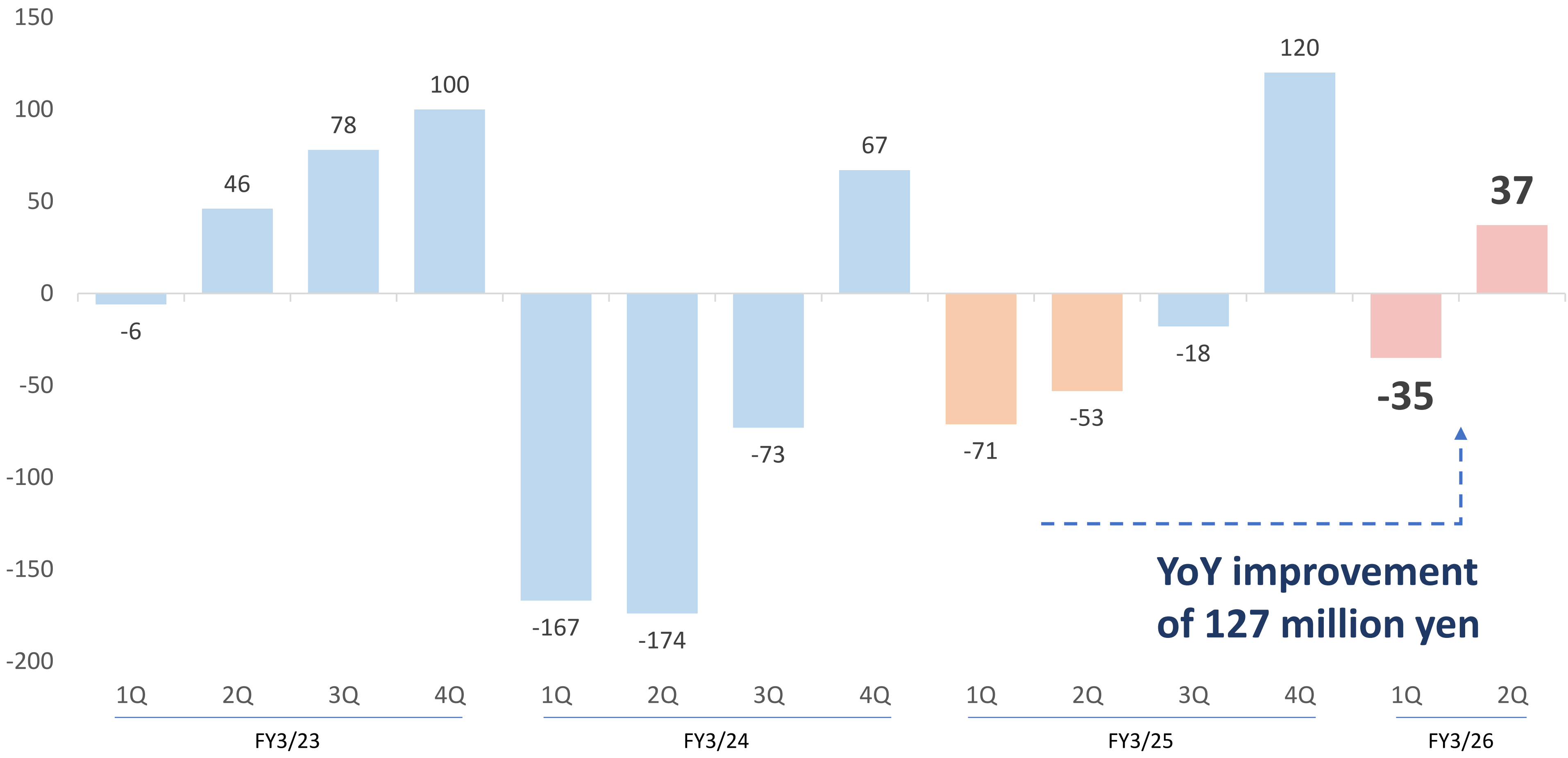


Unit: Millions of yen/%

Operating profit (consolidated)

Operating profit of 2 million yen in 1H FY3/26

A 35 million yen operating loss was recorded in the first quarter due to a loss in the Cube Business projects. However, stable performance of new products and cost cutting measures supported returning to profitability.



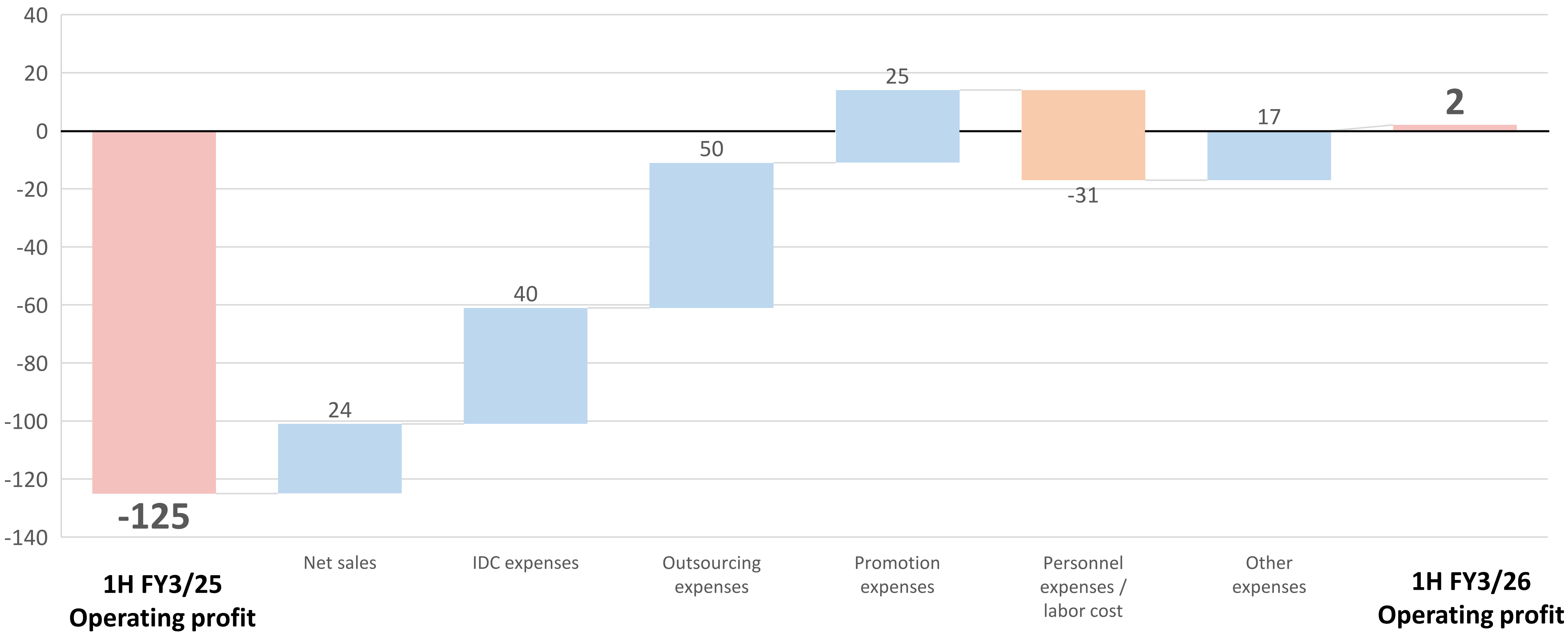
Unit: Millions of yen

YoY changes in operating profit (consolidated)

Operating profit improved significantly from a loss in 1H FY3/25

Cut IDC expenses and outsourcing expenses by a total of about 90 million yen

Personnel expenses / labor cost increased, but the earnings structure continued to improve

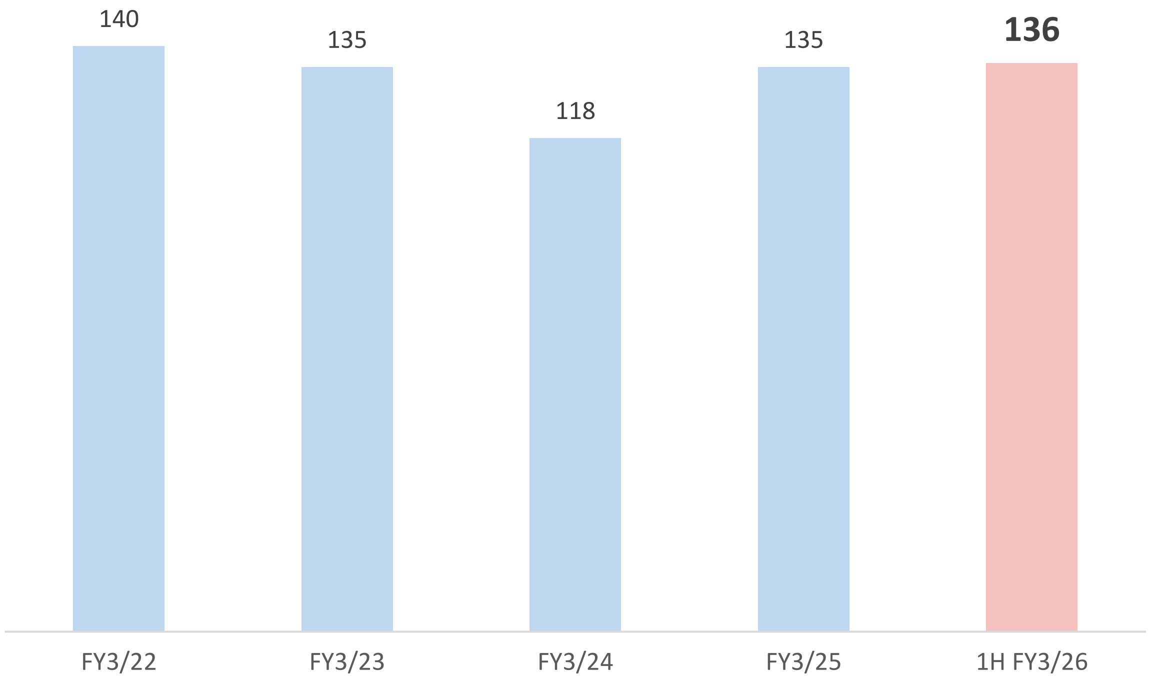


Unit: Millions of yen

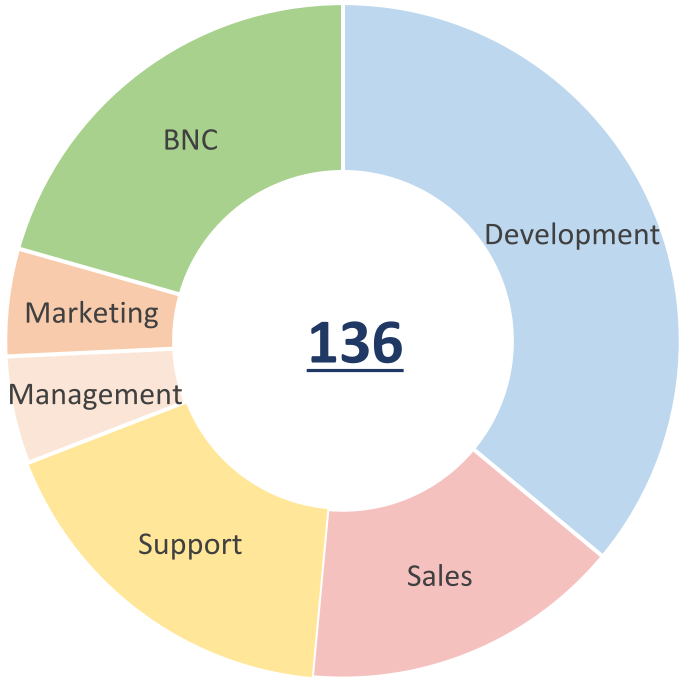
Number of employees (consolidated)

The recruitment of new college graduates and people with previous work experience is continuing to strengthen development and support systems.

Number of employees



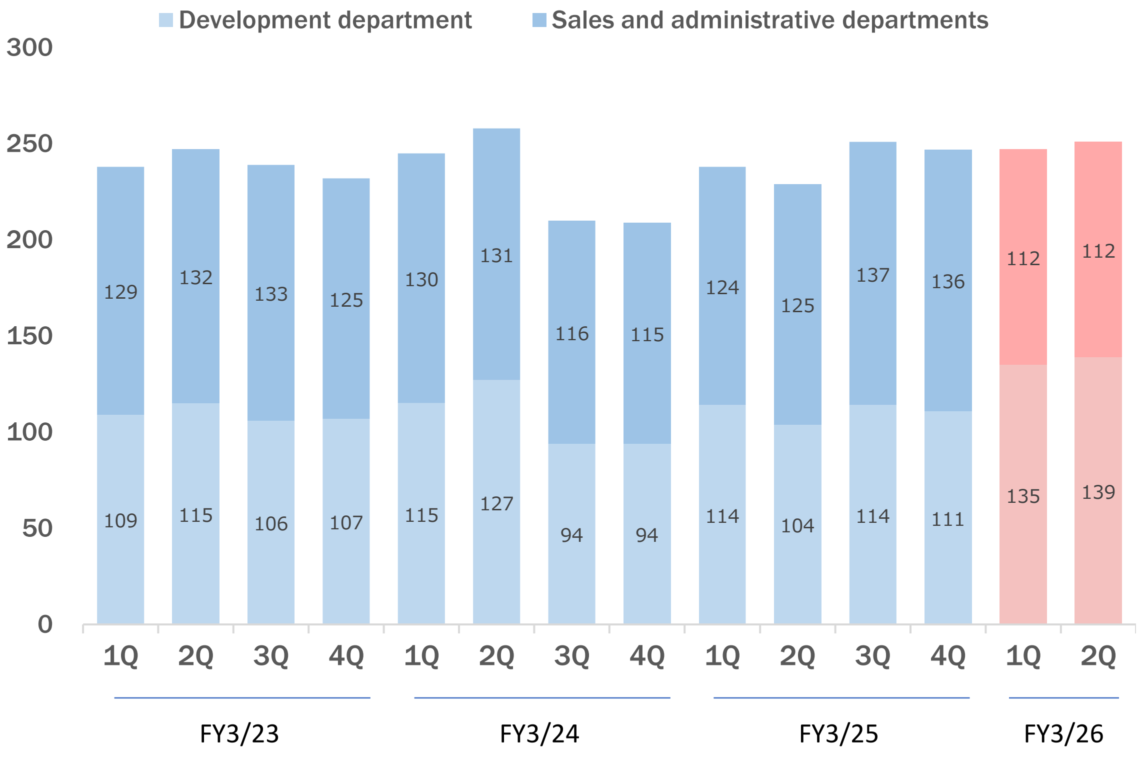
Composition of employees



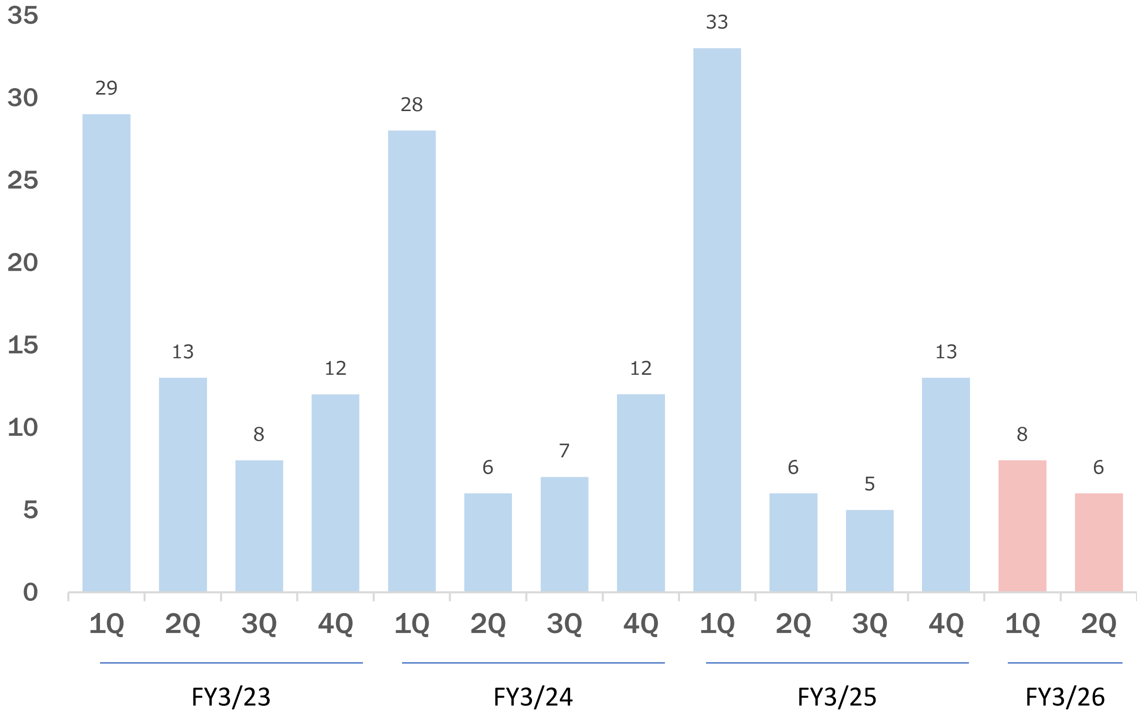
Personnel and promotion expenses (consolidated)

The hiring of new graduates and people with previous work experience has strengthened development and user support capabilities.
The April 2025 salary increase raised personnel expenses.
Plan to lower promotion expenses by reexamining expenses vs. benefits, placing emphasis on web marketing for higher efficiency.
Holding many seminars to increase sales of products and services.

Personnel expenses / labor cost



Promotion expenses

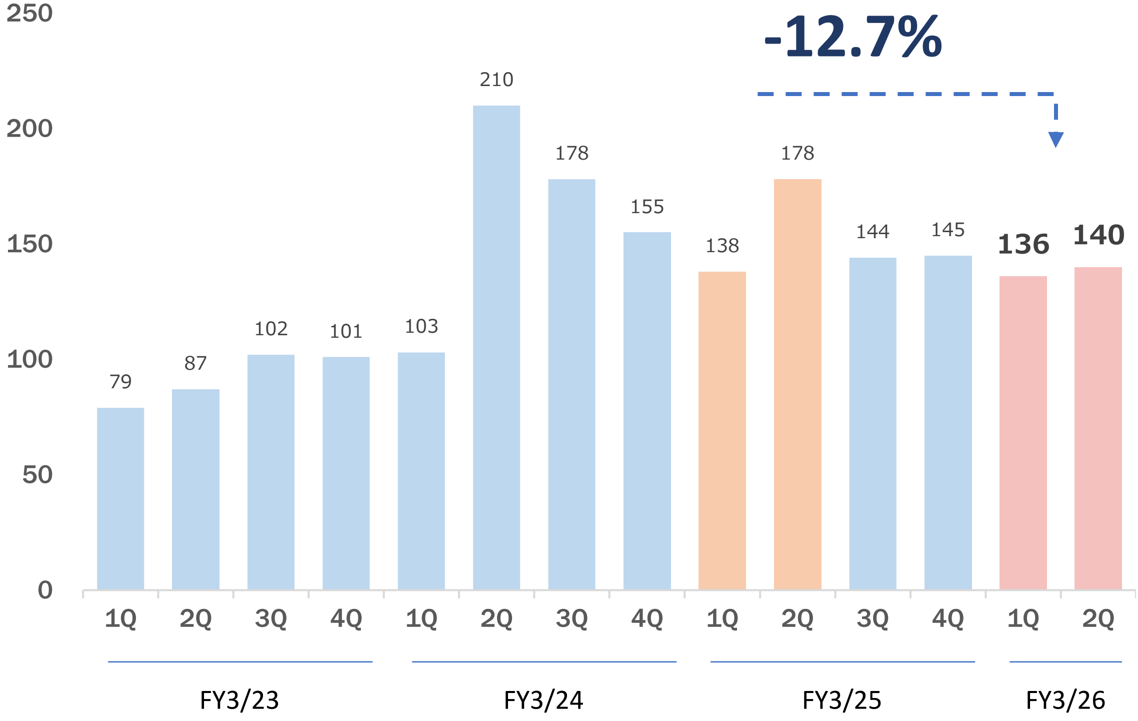


Unit: Millions of yen

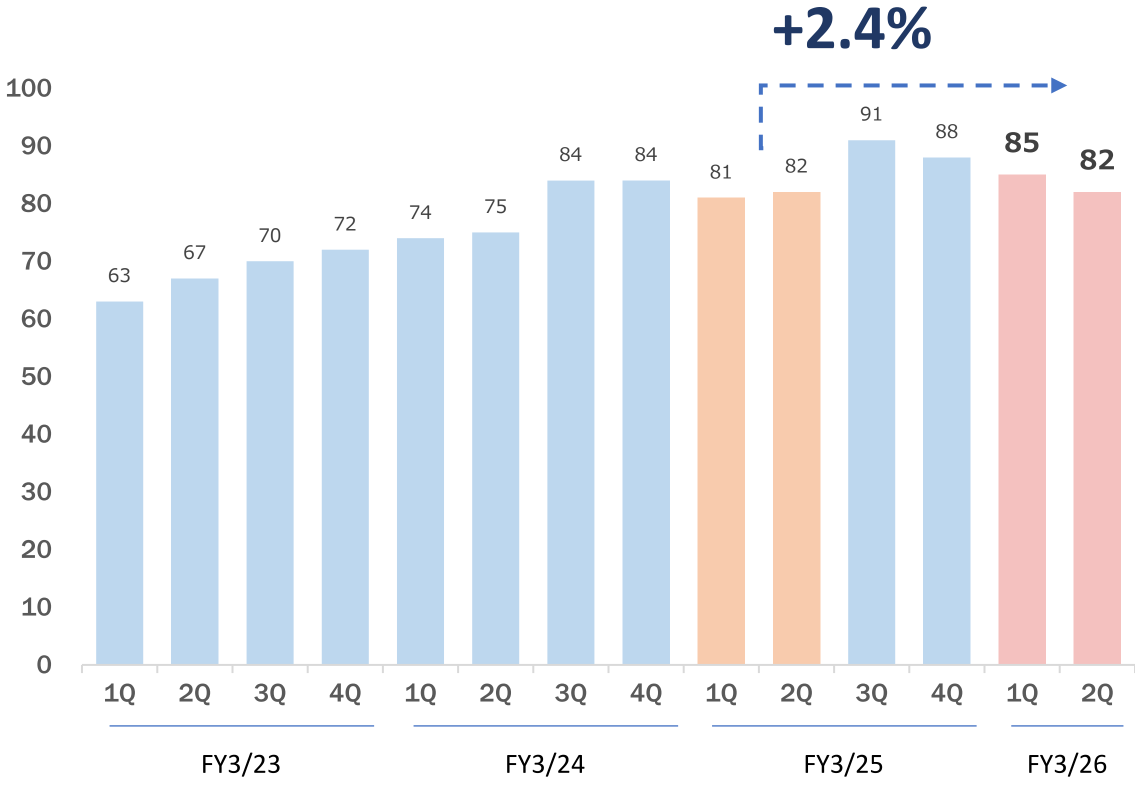
IDC and software amortization expenses (consolidated)

IDC expenses decreased 12.7% YoY to 276 million yen due to the stable operation of Shalom FOREVER
Software amortization expenses increased 2.4% YoY to 167 million yen as investments continued for product development.

IDC expenses



Software amortization expenses



Unit: Millions of yen

Table of contents

1 Group Overview and Business Activities ····· 2P
2 Consolidated Financial Results for the First Half of FY3/26 ···················· 8P
3 Shalom Business ······················21P
4 CuBe Business ························27P
5 Key Highlights ······················· 29P
6 Consolidated Earnings Forecast for FY3/26 ··37P
7 Measures to Upgrade Security ···········40P
8 Service Overview ······················46P

Use of the Shalom series

- Introductions[*1]

3,206

companies

- IDs issued[*1]

13,922

IDs

- Registered companies[*1 and *2]

800,000

companies

- ARPU[*3]

53,600

yen

- ARPA[*4]

12,300

yen

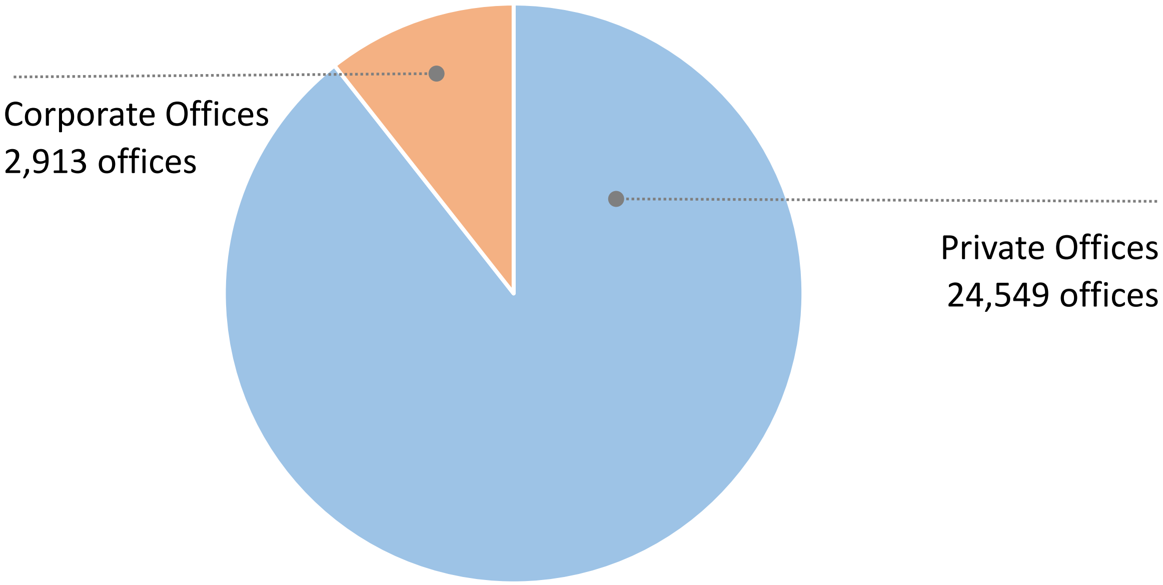
---

*1: Number of introductions, IDs issued, and companies registered in the Shalom series as of the end of September 2025
*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 September 2025
*4: Average Revenue Per Account using the Shalom series as of the end of September 2025

Target markets and strategies 1

Labor and social security attorney market



Total: 27,462 offices*1

	End-Sep 2025
Offices using our systems*2	2,348 offices
Our market share	8.5%

- There is only one labor and social security attorney at 56.4% of labor and social security attorney offices. A large percentage of these small offices probably do not use an IT system of MKSystem or another company*1

- Continue to expand the product portfolio and develop more linked services for client companies

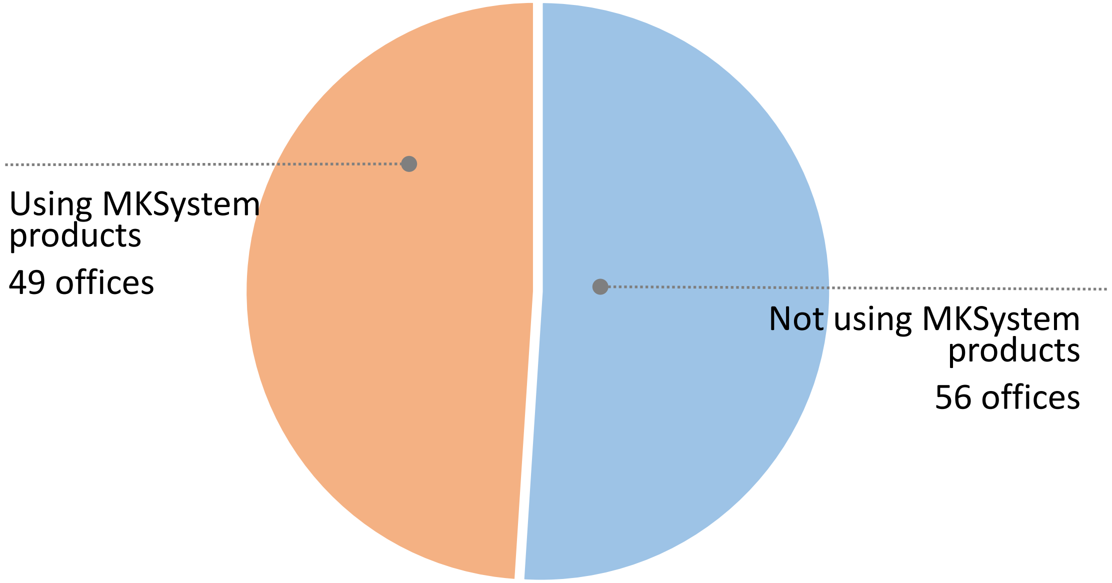
*1. Aggregated by MKSystem based on the White Paper on Labor and Social Security Attorney 2024 prepared by Japan Labor and Social Security Attorney's Association

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

Target markets and strategies 2

MKSystem market share at large labor and social security attorney offices

(Top 100 based on number of employees)



Total: 105 offices*

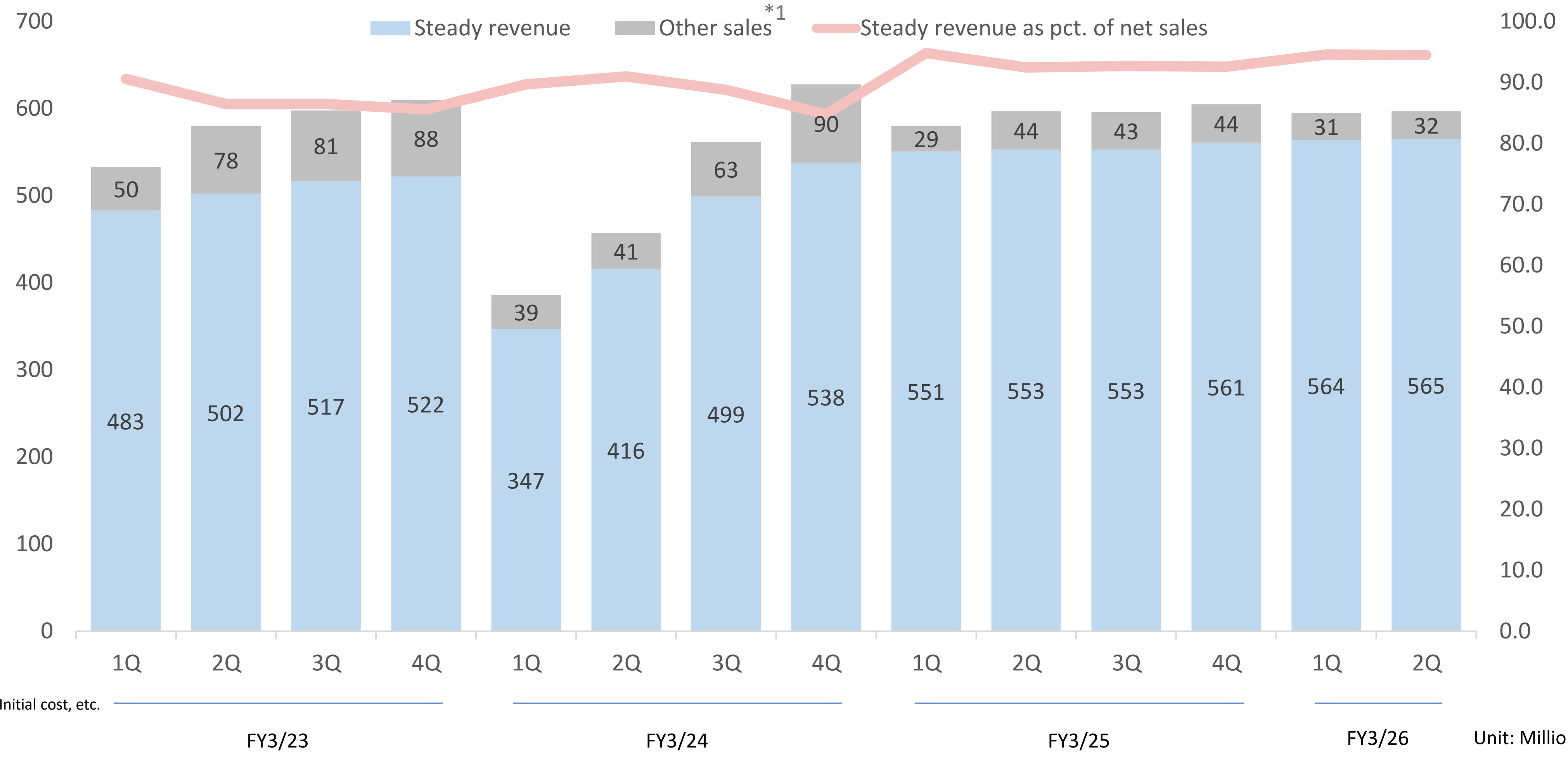
	End-Sep 2025
Using MKSystem products	49 offices
Not using MKSystem products	56 offices
Share of top 105 offices	47%

- **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

* 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.

Net sales

Steady revenue (ASP service) increased 2.3% YoY.
Stable revenue from monthly service fees are major sources of sales.



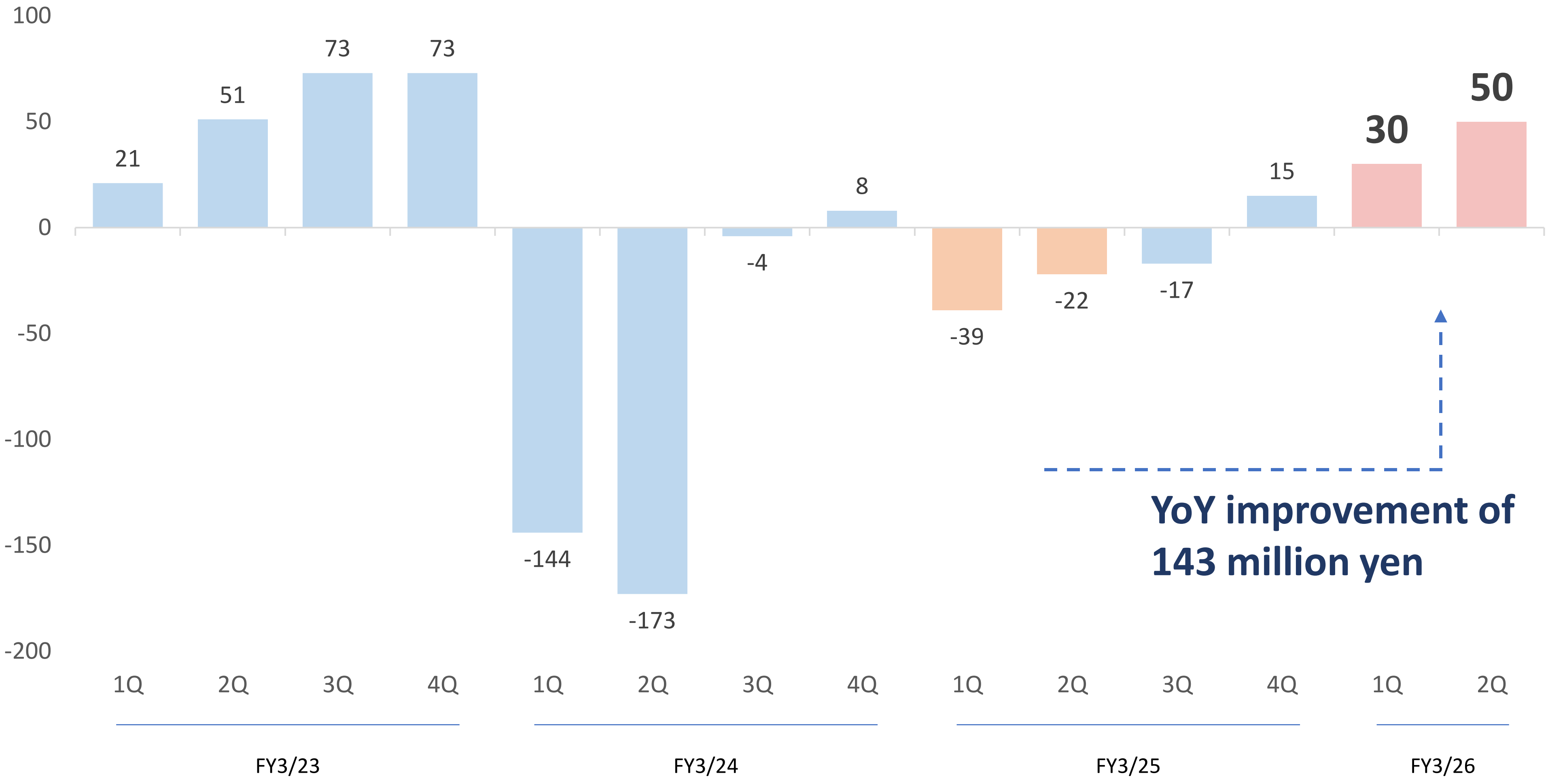
*1: Initial cost, etc.

Unit: Millions of yen/%

Operating profit

Returned to profitability in the fourth quarter of FY3/25 because of measures to reduce IDC expenses, outsourcing expenses and other costs, and other actions.

Operating profit continued to increase steadily during the first half of FY3/26.



Unit: Millions of yen

Table of contents

1 Group Overview and Business Activities・・・・・ ・2P

2 Consolidated Financial Results for the First Half of FY3/26 ・・・・・・・・・・・・・・・・・・8P

3 Shalom Business・・・・・・・・・・・・・・・・・・・・・・・・21P

4 CuBe Business・・・・・・・・・・・・・・・・・・・・・・・・・27P

5 Key Highlights ・・・・・・・・・・・・・・・・・・・・・・・・29P

6 Consolidated Earnings Forecast for FY3/26・・37P

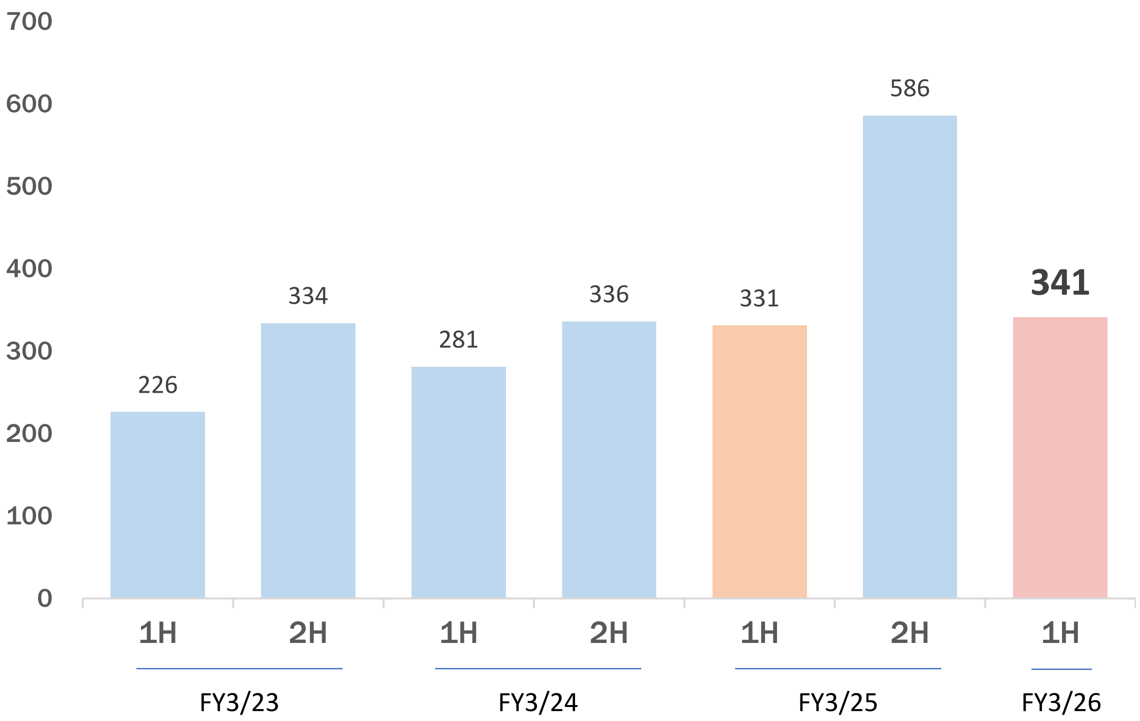
7 Measures to Upgrade Security ・・・・・・・・・・・40P

8 Service Overview・・・・・・・・・・・・・・・・・・・・・・・46P

Net sales and operating profit

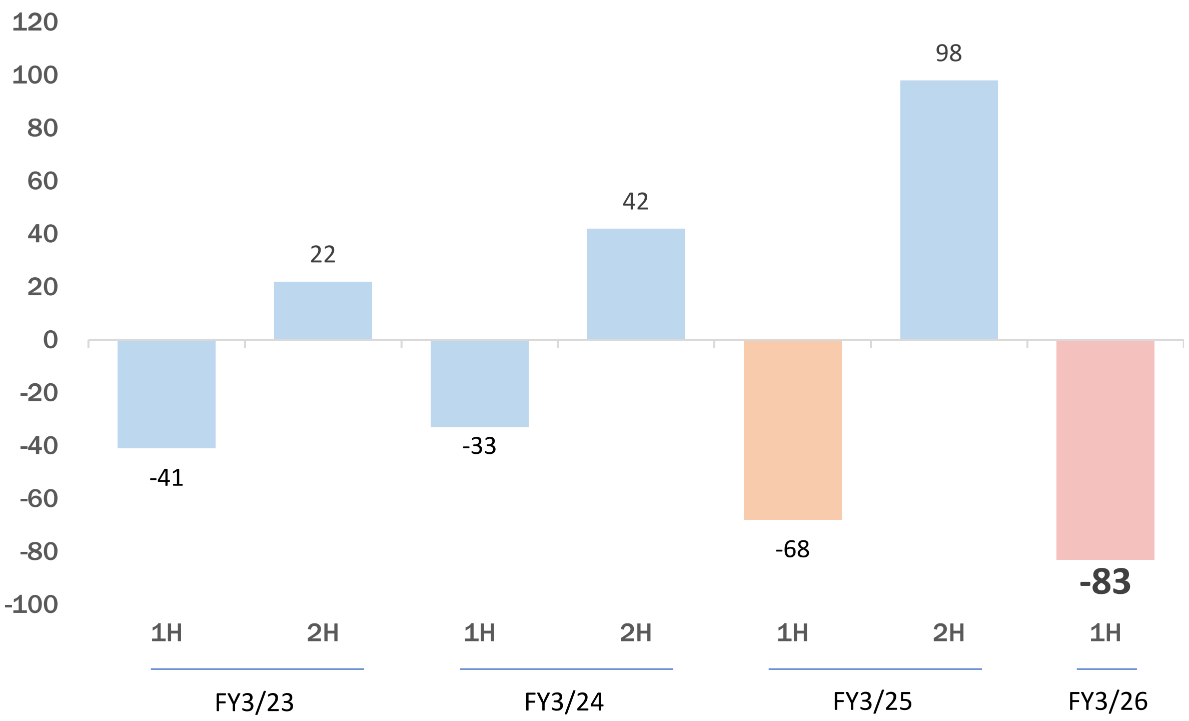
**A larger first quarter loss YoY because of outsourcing expenses due to the excess work hours beyond initial estimates.
Expect second half project sales to be higher than in the first half, resulting in a fiscal year operating profit.**

Net sales



Operating profit

*After deducting amortization of goodwill



Unit: Millions of yen

Table of contents

1 Group Overview and Business Activities・・・・・2P
2 Consolidated Financial Results for the First Half of FY3/26 ・・・・・・・・・・・・・・・・・・・8P
3 Shalom Business・・・・・・・・・・・・・・・・・・・・・・・21P
4 CuBe Business・・・・・・・・・・・・・・・・・・・・・・・・・27P
5 Key Highlights ・・・・・・・・・・・・・・・・・・・・・・・29P
6 Consolidated Earnings Forecast for FY3/26・・37P
7 Measures to Upgrade Security ・・・・・・・・・・・40P
8 Service Overview・・・・・・・・・・・・・・・・・・・・・・46P

Shalom House branding strategy

API linkage for Shalom x Chatwork released on October 29, 2025

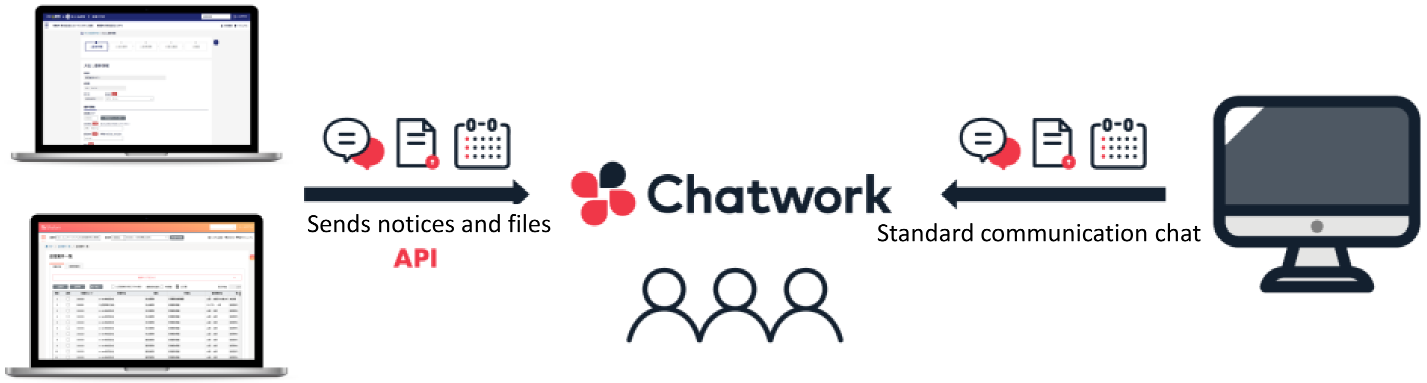
Chatwork × Shalom

New business chat linkage for labor and social security tasks!
Shalom x Chatwork linkage speeds up the digital transformation (DX)

API linkage of the Chatwork (by kubell Co., Ltd.) Japanese business chat and Shalom
Solves problems involving sharing information between labor and social security attorney offices and their client companies, providing even more support for the DX
*A capability only for Shalom House Plan

Benefits

- **Better internal/external office communications by using the Chatwork link to share information faster**
- **Data processed by Shalom is efficiently transferred to Chatwork, facilitating automatic notices, sharing and history management**
- **The goal is linkage of all business processes with no interruptions**



Shalom House branding strategy

API linkage for Shalom x Chatwork released on October 29, 2025

Chatwork × Shalom

October 29 release

■ (1) Client company delivery function for payroll slips, etc.
Salary calculation documents and remuneration request data sent to Chatwork

■ (2) Notices for e-application reservations
Results of e-application reservation processing and official documents sent to Chatwork

To be released near the end of November

■ (3) Net de Uketsuke/Procedure progress management function/Linkage with Net de Shugyo

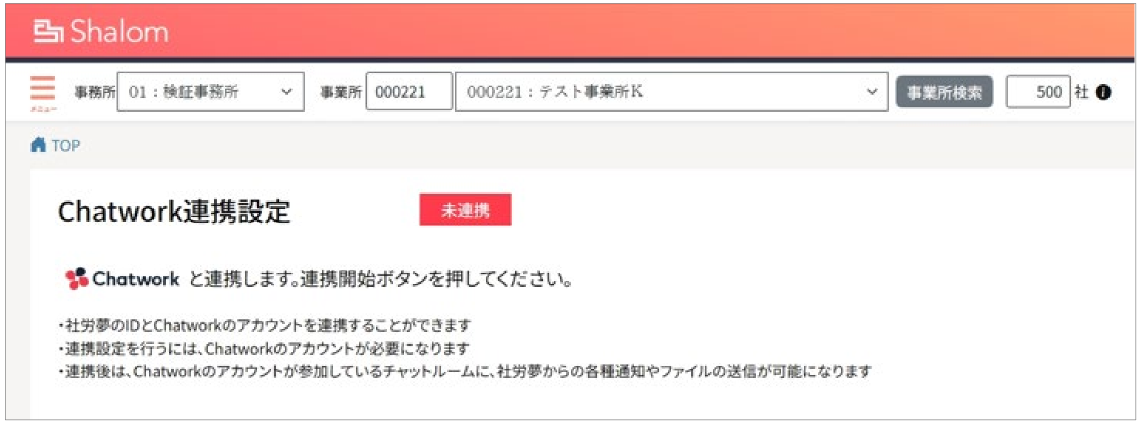
Net de Uketsuke (For requests from client companies) Follow-up notices

Notice of receipt of procedure when using Net de Uketsuke

Uses the procedure progress management function for reminders of the deadline for submitting information

Net de Shugyo: Notices to manager(s) when an application is received

Net de Shugyo: Notice of approval by a manager is sent to the applicant



Chatwork連携設定 未連携

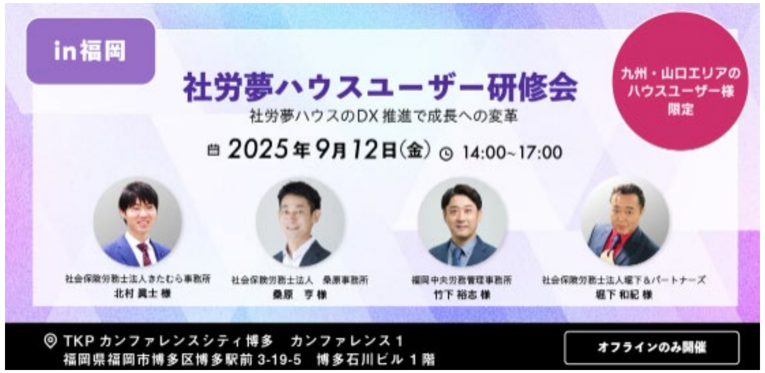
Chatwork と連携します。連携開始ボタンを押してください。

・社労夢のIDとChatworkのアカウントを連携することができます
・連携設定を行うには、Chatworkのアカウントが必要になります
・連携後は、Chatworkのアカウントが参加しているチャットルームに、社労夢からの各種通知やファイルの送信が可能になります

Shalom House branding strategy

Seminars for Shalom House users

Seven seminars were held throughout Japan **to give participants information about how to use Shalom House for higher earnings and increasing relationships with consultants.**
These events create opportunities for basic plan users to attend a seminar, interact with other users, and think about potential actions.



in福岡

九州・山口エリアの
ハウスユーザー様
限定

社労夢ハウスユーザー研修会

社労夢ハウスのDX推進で成長への変革

2025年9月12日(金) 14:00~17:00

社会保険労務士法人きたむら事務所
北村 眞士 様

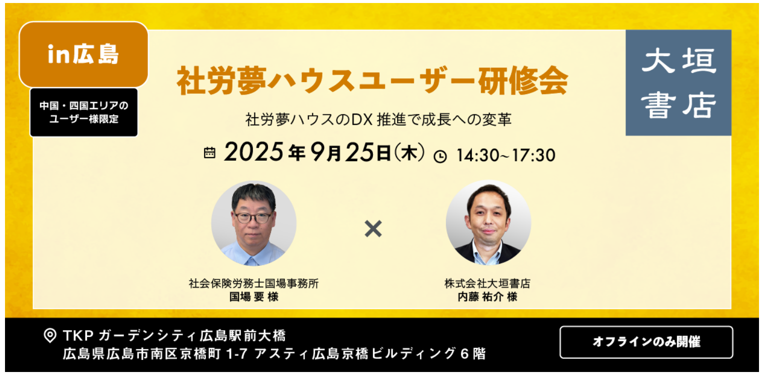
社会保険労務士法人　桑原事務所
桑原　亨 様

福岡中央労務管理事務所
竹下 裕志 様

社会保険労務士法人堀下&パートナーズ
堀下 和紀 様

TKP カンファレンスシティ博多　カンファレンス1
福岡県福岡市博多区博多駅前 3-19-5　博多石川ビル 1 階

オフラインのみ開催



in広島

中国・四国エリアの
ユーザー様限定

社労夢ハウスユーザー研修会

大垣
書店

社労夢ハウスのDX推進で成長への変革

2025年9月25日(木) 14:30~17:30

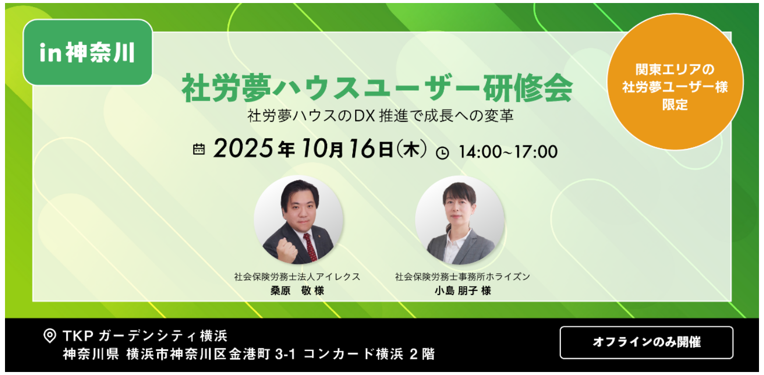
社会保険労務士国場事務所
国場 要 様

×

株式会社大垣書店
内藤 祐介 様

TKP ガーデンシティ広島駅前大橋
広島県広島市南区京橋町 1-7 アスティ広島京橋ビルディング 6 階

オフラインのみ開催



in神奈川

社労夢ハウスユーザー研修会

関東エリアの
社労夢ユーザー様
限定

社労夢ハウスのDX推進で成長への変革

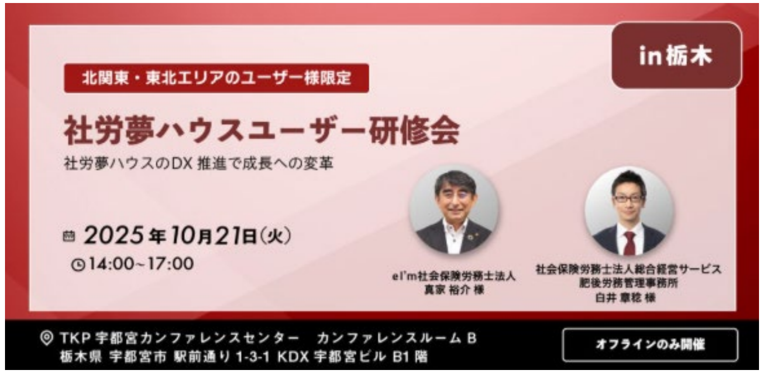
2025年10月16日(木) 14:00~17:00

社会保険労務士法人アイレクス
桑原　敬 様

社会保険労務士事務所ホライズン
小島 朋子 様

TKP ガーデンシティ横浜
神奈川県 横浜市神奈川区金港町 3-1 コンカード横浜 2 階

オフラインのみ開催



北関東・東北エリアのユーザー様限定

in栃木

社労夢ハウスユーザー研修会

社労夢ハウスのDX推進で成長への変革

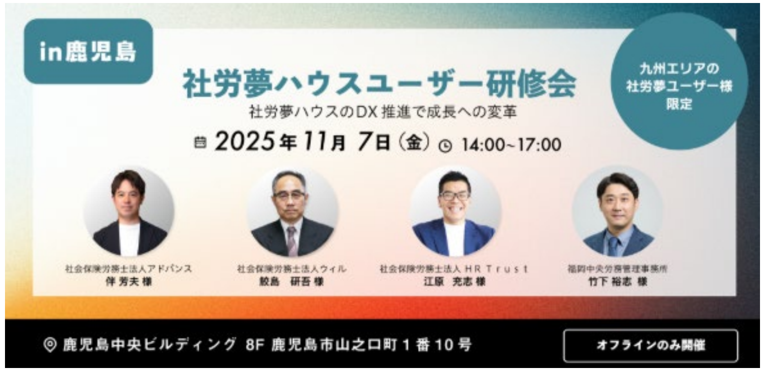
2025年10月21日(火)
14:00~17:00

el'm社会保険労務士法人
真家 裕介 様

社会保険労務士法人総合経営サービス
肥後労務管理事務所
白井 章稔 様

TKP 宇都宮カンファレンスセンター　カンファレンスルーム B
栃木県 宇都宮市 駅前通り 1-3-1 KDX 宇都宮ビル B1 階

オフラインのみ開催



in鹿児島

社労夢ハウスユーザー研修会

九州エリアの
社労夢ユーザー様
限定

社労夢ハウスのDX推進で成長への変革

2025年11月 7日(金) 14:00~17:00

社会保険労務士法人アドバンス
伴 芳夫 様

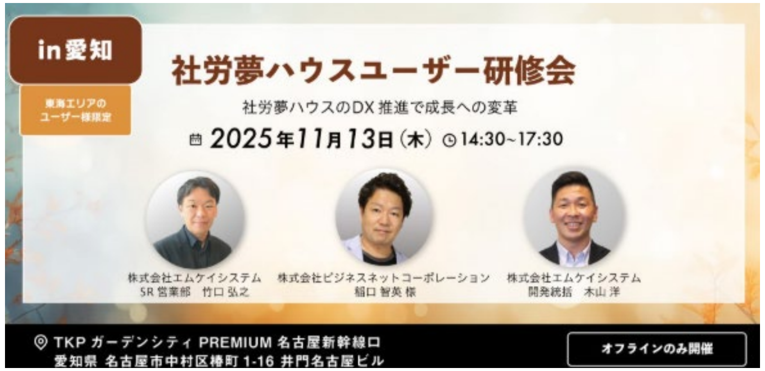
社会保険労務士法人ウィル
鮫島　研吾 様

社会保険労務士法人 HR Trust
江原　充志 様

福岡中央労務管理事務所
竹下 裕志 様

鹿児島中央ビルディング 8F 鹿児島市山之口町 1 番 10 号

オフラインのみ開催



in愛知

東海エリアの
ユーザー様限定

社労夢ハウスユーザー研修会

社労夢ハウスのDX推進で成長への変革

2025年11月13日(木) 14:30~17:30

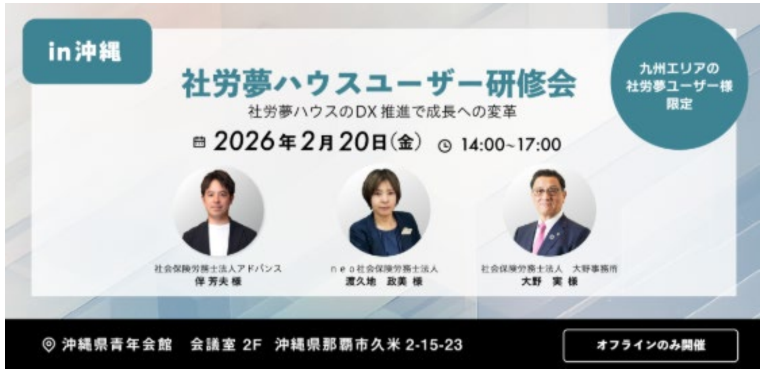
株式会社エムケイシステム
SR 営業部　竹口 弘之

株式会社ビジネスネットコーポレーション
稲口 智英 様

株式会社エムケイシステム
開発統括　木山 洋

TKP ガーデンシティ PREMIUM 名古屋新幹線口
愛知県 名古屋市中村区椿町 1-16 井門名古屋ビル

オフラインのみ開催



in沖縄

社労夢ハウスユーザー研修会

九州エリアの
社労夢ユーザー様
限定

社労夢ハウスのDX推進で成長への変革

2026年2月20日(金) 14:00~17:00

社会保険労務士法人アドバンス
伴 芳夫 様

neo社会保険労務士法人
渡久地　政美 様

社会保険労務士法人　大野事務所
大野　実 様

沖縄県青年会館　会議室 2F　沖縄県那覇市久米 2-15-23

オフラインのみ開催

Seminars for Shalom House users (2)

During the second half of the seminar, users can share information, including how they are using Shalom House.

■ Key Highlights

Shalom House branding strategy

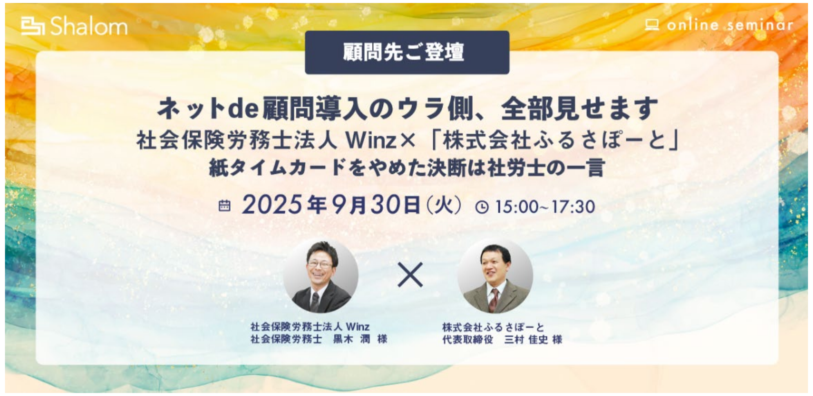
MKSYSTEM
Professional Internet Solution System

Shalom House seminar with client company presentations

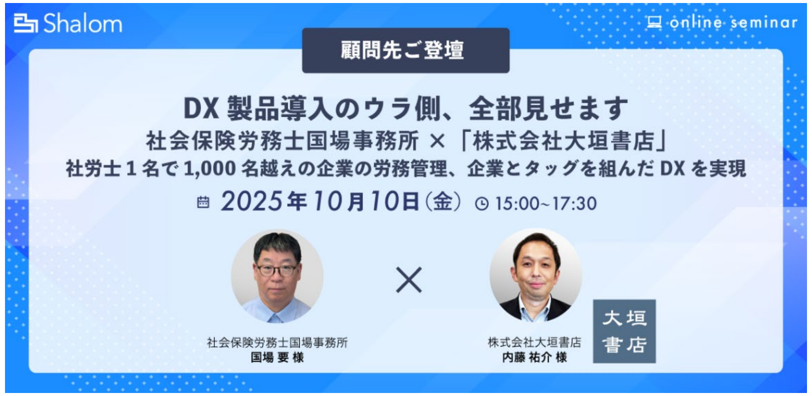
Every month beginning Oct. 2025: Presentations by Shalom House users and client companies

A labor and social security attorney and an individual at client companies who are using Shalom House provide information about the reasons for using this product, its benefits, and positive and negative reactions from others in these companies.

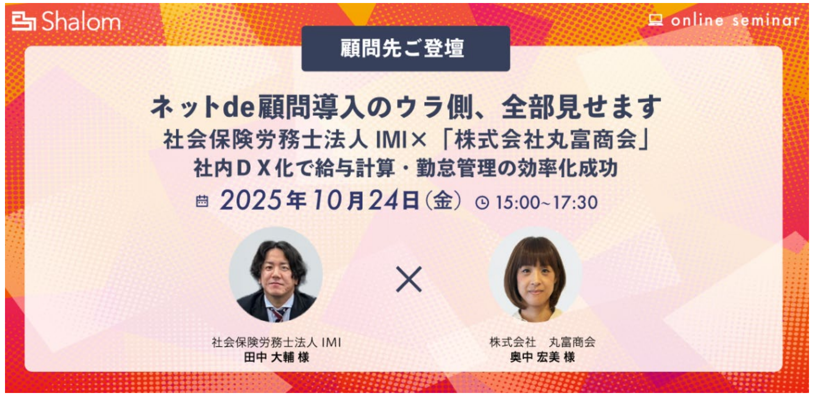
Three seminars were held in September and October, with a total of 88 participants from 61 offices.



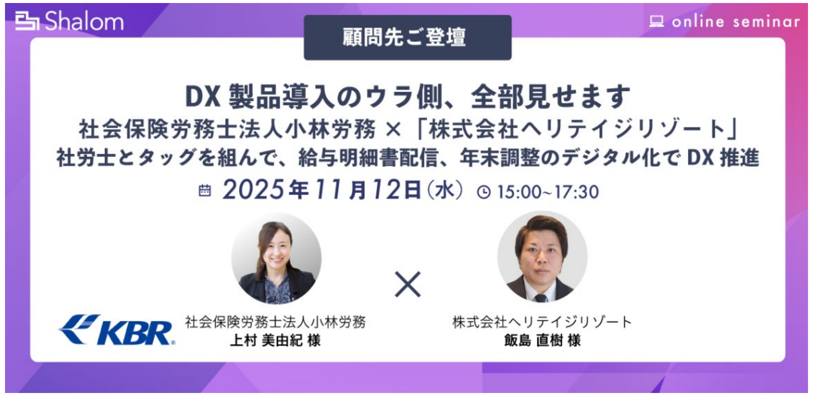
Shalom
online seminar
顧問先ご登壇
ネットde顧問導入のウラ側、全部見せます
社会保険労務士法人 Winz×「株式会社ふるさぽーと」
紙タイムカードをやめた決断は社労士の一言
2025年9月30日（火） 15:00~17:30
社会保険労務士法人 Winz
社会保険労務士　黒木　潤　様
×
株式会社ふるさぽーと
代表取締役　三村 佳史 様



Shalom
online seminar
顧問先ご登壇
DX 製品導入のウラ側、全部見せます
社会保険労務士国場事務所 ×「株式会社大垣書店」
社労士１名で1,000名越えの企業の労務管理、企業とタッグを組んだ DX を実現
2025年10月10日（金） 15:00~17:30
社会保険労務士国場事務所
国場 要 様
×
株式会社大垣書店
内藤 祐介 様



Shalom
online seminar
顧問先ご登壇
ネットde顧問導入のウラ側、全部見せます
社会保険労務士法人 IMI×「株式会社丸富商会」
社内ＤＸ化で給与計算・勤怠管理の効率化成功
2025年10月24日（金） 15:00~17:30
社会保険労務士法人 IMI
田中 大輔 様
×
株式会社　丸富商会
奥中 宏美 様



Shalom
online seminar
顧問先ご登壇
DX 製品導入のウラ側、全部見せます
社会保険労務士法人小林労務 ×「株式会社ヘリテイジリゾート」
社労士とタッグを組んで、給与明細書配信、年末調整のデジタル化で DX 推進
2025年11月12日（水） 15:00~17:30
社会保険労務士法人小林労務
上村 美由紀 様
×
株式会社ヘリテイジリゾート
飯島 直樹 様

● Feedback in questionnaires

- I learned a lot by listening to labor and social security attorneys and people at client companies who use Shalom House.
- I now understand the situation at companies when they start using Shalom House.
- I heard information about the actual use of Shalom House as well as issues that were problems for users.

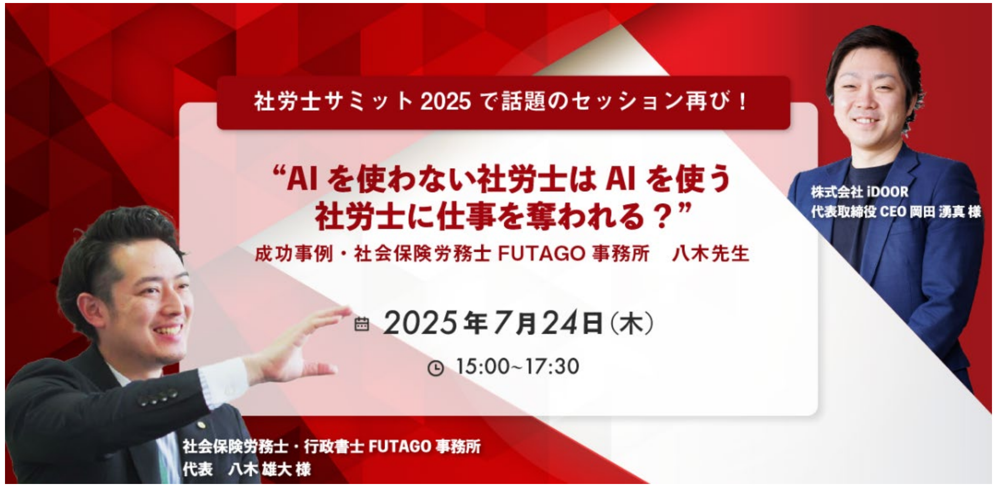
■ Key Highlights

Promotion activities/Shalom House seminars

MKSYSTEM
Professional Internet Solution System

Branding strategy for Shalom House

Shalom House seminars are a key element of the branding strategy. Labor and social security attorneys who use this product give presentations.
Participants learn about latest examples of how Shalom House is used and ways to use this product for the growth of their businesses. Information at seminars also includes the use of DX products for client companies and the process for starting to use these products.



社労士サミット 2025 で話題のセッション再び！

“AI を使わない社労士は AI を使う
社労士に仕事を奪われる？”

成功事例・社会保険労務士 FUTAGO 事務所　八木先生

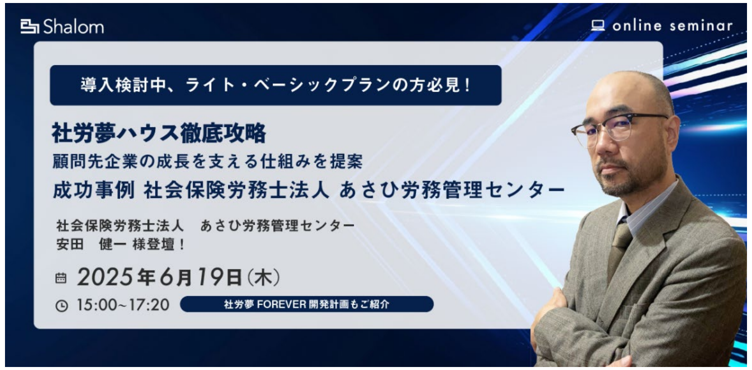
2025年7月24日(木)
15:00~17:30

株式会社 iDOOR
代表取締役 CEO 岡田 湧真 様

社会保険労務士・行政書士 FUTAGO 事務所
代表　八木 雄大 様

Remarks by attorneys who are benefiting from the use of Shalom House

Every month, a labor and social security attorney is invited to talk about **how Shalom House is used and the benefits of this product**.



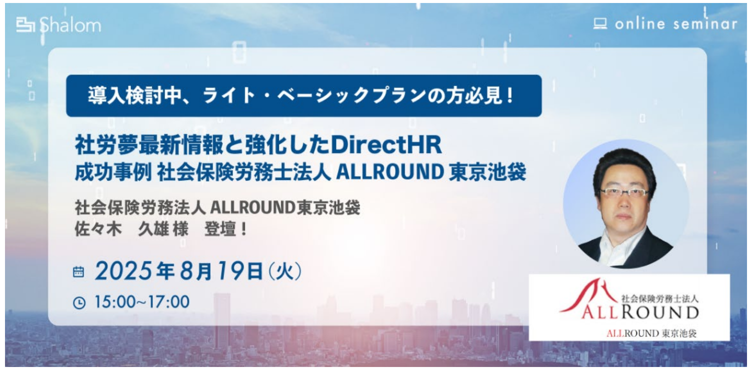
Shalom　online seminar

導入検討中、ライト・ベーシックプランの方必見！

社労夢ハウス徹底攻略
顧問先企業の成長を支える仕組みを提案
成功事例 社会保険労務士法人 あさひ労務管理センター

社会保険労務士法人　あさひ労務管理センター
安田　健一 様登壇！

2025年6月19日(木)
15:00~17:20　社労夢 FOREVER 開発計画もご紹介



Shalom　online seminar

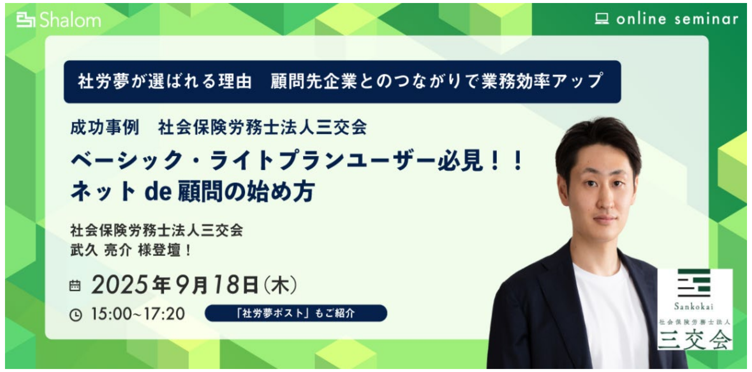
導入検討中、ライト・ベーシックプランの方必見！

社労夢最新情報と強化したDirectHR
成功事例 社会保険労務士法人 ALLROUND 東京池袋

社会保険労務法人 ALLROUND東京池袋
佐々木　久雄 様　登壇！

2025年8月19日(火)
15:00~17:00

社会保険労務士法人
ALLROUND
ALLROUND 東京池袋



Shalom　online seminar

社労夢が選ばれる理由　顧問先企業とのつながりで業務効率アップ

成功事例　社会保険労務士法人三交会
ベーシック・ライトプランユーザー必見！！
ネット de 顧問の始め方

社会保険労務士法人三交会
武久 亮介 様登壇！

2025年9月18日(木)
15:00~17:20　「社労夢ポスト」もご紹介

Sankokai
社会保険労務士法人
三交会

Promotion activities/DX product seminar

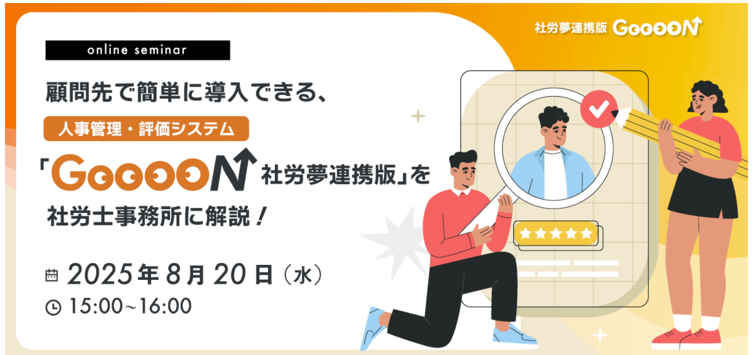
A seminar exclusively for DX products

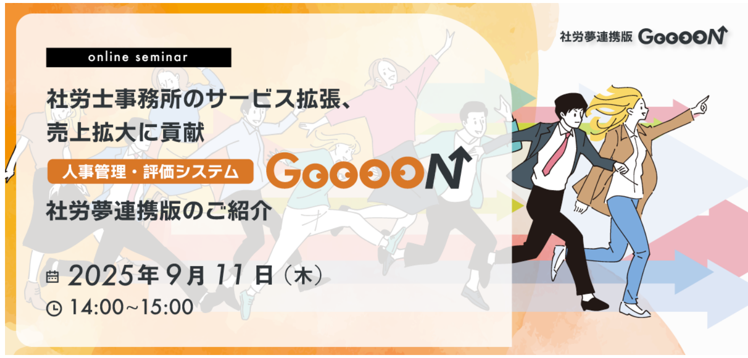
There are also seminars about year-end tax adjustments and personnel management systems. A September seminar was about the **eNEN data collection system for web year-end tax adjustments** and was led by two attorneys who use this product.
The seminar explained a paperless year-end tax adjustment centered on the theme of “information from successful labor and social security attorney offices.” This online seminar was attended by 53 individuals from 40 offices.

成功事務所がお伝えします！
年末調整情報システムの活用で 収益拡大、
ペーパーレス実現で 業務効率の大幅改善
online seminar
2025年 9月 4日 木
14:00~16:00
ビー・アイ・シー
社会保険労務士法人
取締役 清水 雅文 先生
社会保険労務士法人
京阪奈経営
代表社員 武居 利記 先生

GooooN seminar every month

A seminar about the GooooN personnel management and evaluation system is held every month. Participants learn about this product and see demonstrations that make information easy to understand.


社労夢連携版 GooooN
online seminar
顧問先で簡単に導入できる、
人事管理・評価システム
「GooooN 社労夢連携版」を
社労士事務所に解説！
2025年 8月 20日（水）
15:00~16:00


社労夢連携版 GooooN
online seminar
社労士事務所のサービス拡張、
売上拡大に貢献
人事管理・評価システム GooooN
社労夢連携版のご紹介
2025年 9月 11 日（木）
14:00~15:00

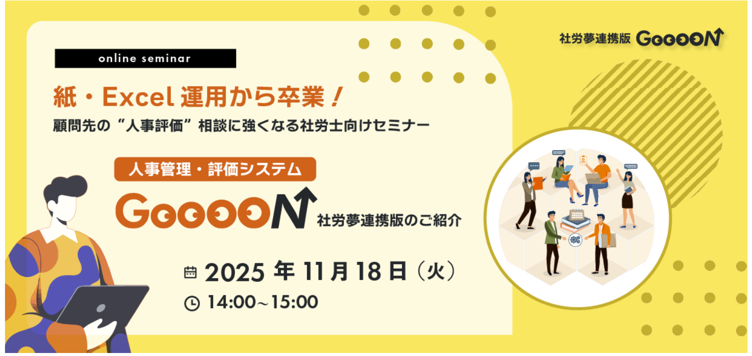

社労夢連携版 GooooN
online seminar
紙・Excel 運用から卒業！
顧問先の“人事評価”相談に強くなる社労士向けセミナー
人事管理・評価システム
GooooN 社労夢連携版のご紹介
2025 年 11 月 18 日（火）
14:00~15:00

Table of contents

1 Group Overview and Business Activities・・・・・ 2P
2 Consolidated Financial Results for the First-half of FY3/26 ・・・・・・・・・・・・・・・・・・ 8P
3 Shalom Business・・・・・・・・・・・・・・・・・・・・・・・ 21P
4 CuBe Business・・・・・・・・・・・・・・・・・・・・・・・・・・27P
5 Key Highlights ・・・・・・・・・・・・・・・・・・・・・・・・ 29P
6 Consolidated Earnings Forecast for FY3/26・・ 37P
7 Measures to Upgrade Security ・・・・・・・・・・・・ 40P
8 Service Overview・・・・・・・・・・・・・・・・・・・・・・・・ 46P

Financial summary (consolidated)

The Shalom Business is consistently profitable due to measures to hold down IDC expenses and customer support expenses. In the CuBe Business, a profit is expected in the second half because most earnings are normally recorded in the second half of every fiscal year. On a consolidated basis, the FY3/26 forecast is basically no change in sales because FY3/25 sales include the contribution of one-time extra demand in the CuBe Business.

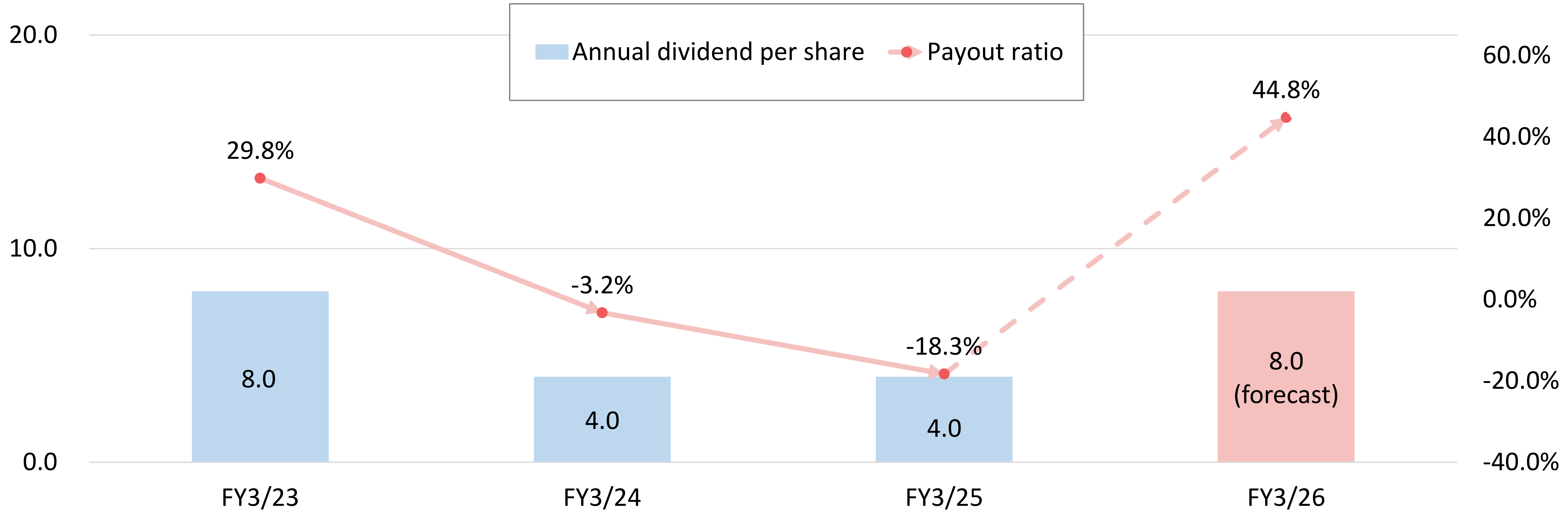
	1H FY3/26 Actual	FY3/26 Forecast*	Progress Rate
Net sales	1,531	3,200	47.8%
Gross profit	615	1,474	41.7%
Gross margin	40.2%	46.1%	-
Operating profit	2	150	1.5%
Operating margin	0.1%	4.7%	-
Profit attributable to owners of parent	(10)	97	-

*Announced on May 7, 2025 with the earnings release

Unit: Millions of yen

Dividend forecast for FY3/26

Our basic policy is to pay dividends while placing emphasis on the consistent distribution of earnings to shareholders. Although there was a loss in FY3/25, a dividend was paid in accordance with this earnings distribution policy. The forecast for FY3/26 is to become profitable again and return the dividend to the level before the ransomware incident.



Unit: Yen

Table of contents

1 Group Overview and Business Activities・・・・・2P

2 Consolidated Financial Results for the First-half of FY3/26 ・・・・・・・・・・・・・・・・・・ 8P

3 Shalom Business・・・・・・・・・・・・・・・・・・・・・・ 21P

4 CuBe Business・・・・・・・・・・・・・・・・・・・・・・・・・ 27P

5 Key Highlights ・・・・・・・・・・・・・・・・・・・・・・・ 29P

6 Consolidated Earnings Forecast for FY3/26・・37P

7 Measures to Upgrade Security ・・・・・・・・・・40P

8 Service Overview・・・・・・・・・・・・・・・・・・・・・・46P

Basic policy for upgrading security

CIS Control Version 8

The policy 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

CIS Center for Internet Security
CIS Controls
CIS Controls
Version 8
v8

Examples of security upgrades

Main new security initiatives

No	Action	Description
1	Restoration of operations after a major AWS outage	**Establish a service restoration environment in the AWS Osaka region**
2	Prevention of server attacks	**Installed a system for notifications of account lockouts** **Services can be accessed only from within Japan**
3	More robust surveillance	**Use of an automatic log in system to quickly detect security problems** **Using an external SOC (security operations center) service for 24-hour, 365-day surveillance** **Added more security personnel, operating surveillance on weekends and holidays**
4	Training of information security personnel	**Increased eligibility for qualification acquisition incentive payments**
5	Security certifications from external certification organizations	**Cloud security certification**

Main ongoing security initiatives

No	Action	Description
1	Upgrade network security	**Full utilization of AWS security functions + Addition of multi-factor authentication**
2	Upgrade endpoint security	**Virus protection software + Behavior detection EDR (SOC)**
3	Rigorous OS and software update management	**Use automation/labor-efficient processes to shorten the time needed to start using updates**
4	Periodic penetration test (vulnerability test)	**Testing when released and then twice every year**
5	Periodic risk assessments and information security audits	**Every month for individual themes**

Cloud security certification

ISO/IEC 27017: 2015 certification

ISO/IEC 27017:2015

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.
Since the first certification in 2015, the number of certifications has increased steadily and was 726 as of October 27, 2025.

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

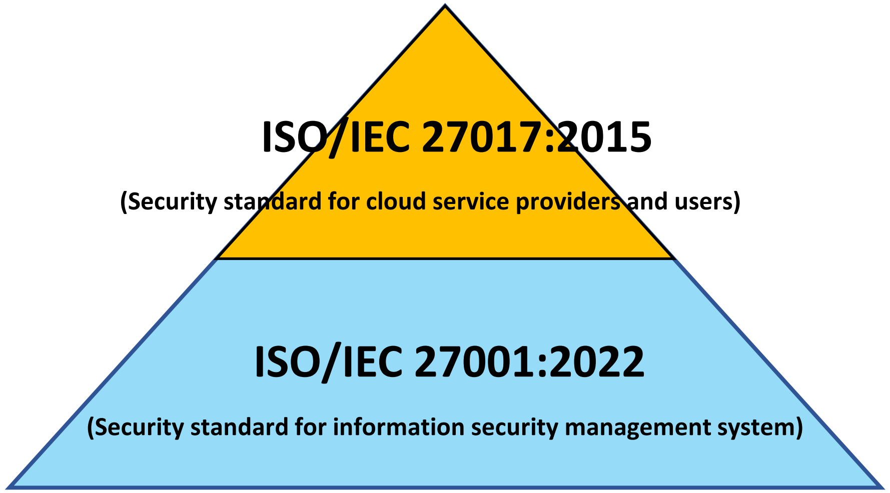
Certification date

November 26, 2024

Certification numbers

CLOUD812332, CLOUD812333

Certification pyramid



ISO/IEC 27017:2015

(Security standard for cloud service providers and users)

ISO/IEC 27001:2022

(Security standard for information security management system)

Restrictions on access from outside Japan

Restrictions on access from outside Japan using WAF of AWS

Security has been tightened in response to the increasing number of security problems caused by unauthorized access from other countries. MKSystem uses the Web Application Firewall (WAF) of AWS to restrict access from non-Japanese IP addresses. Access is only possible from a Japanese IP address. Using this system has reduced risk involving unauthorized access and bot attacks, resulting in greater safety for services.

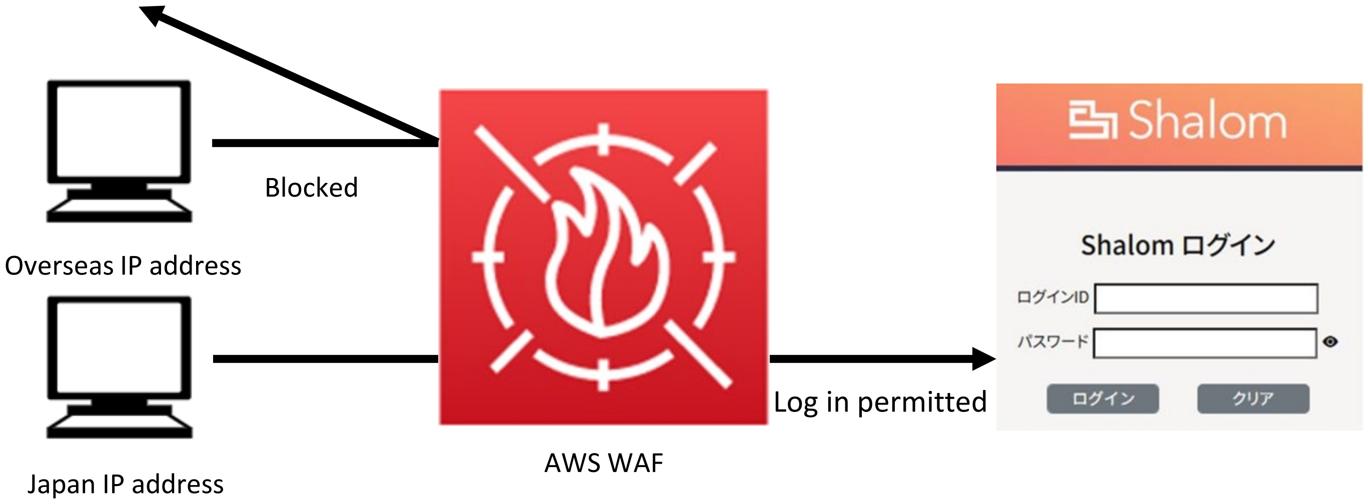
Protection

- Blocks connections when log-in access from a client IP in another country is detected.
- Legitimate access from outside Japan is permitted on a one-by-one basis if a customer has submitted an application beforehand.

Benefits

- Reduces the burden on servers
- Lowers the number of unauthorized access attempts
- More stable operations due to reduced security risk

Security diagram

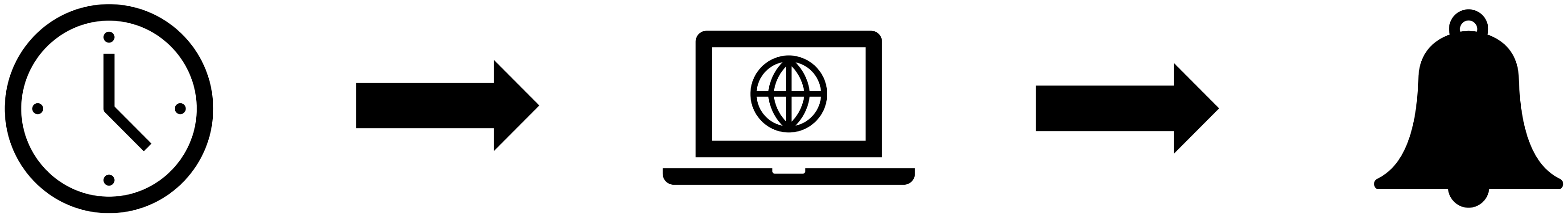


MKSystem will use numerous services to continue upgrading security systems.

Development of a system that checks operations involving services

Alive monitoring of services by using an automatic log in system

This system automatically performs log ins and automatically monitors the status of the operation of services. If an abnormality is detected, an alarm is generated and the system immediately initiates a response. The system reduces the need for manual surveillance procedures and upgrades surveillance by providing 24-hour coverage.



Periodic monitoring (for example, every 10 minutes)

Automatic log in

Alert when an abnormality is detected

Purposes

- Quickly detect service suspensions and disruptions
- Reduce manual surveillance tasks, increase accuracy
- Higher service reliability and performance

Benefits

- Faster detection of abnormalities shortens the lead time for service restoration
- Reduces vulnerability to risk involving human errors
- More efficient use of IT operation resources and higher quality of services

Table of contents

1 Group Overview and Business Activities・・・・・2P

2 Consolidated Financial Results for the First-half of FY3/26 ・・・・・・・・・・・・・・・・・ 8P

3 Shalom Business・・・・・・・・・・・・・・・・・・・・・・・21P

4 CuBe Business・・・・・・・・・・・・・・・・・・・・・・・・・ 27P

5 Key Highlights ・・・・・・・・・・・・・・・・・・・・・・・ 29P

6 Consolidated Earnings Forecast for FY3/26・・37P

7 Measures to Upgrade Security ・・・・・・・・・・・40P

8 Service Overview・・・・・・・・・・・・・・・・・・・・・・46P

Our mainstay service (Shalom)

Shalom

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

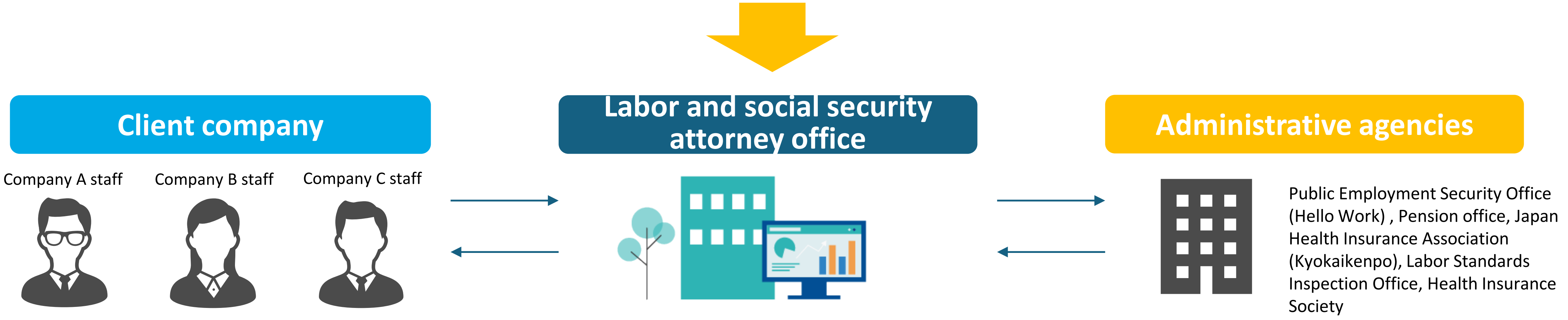
Preparation of reports submitted to govt. agencies and agency services for clients

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

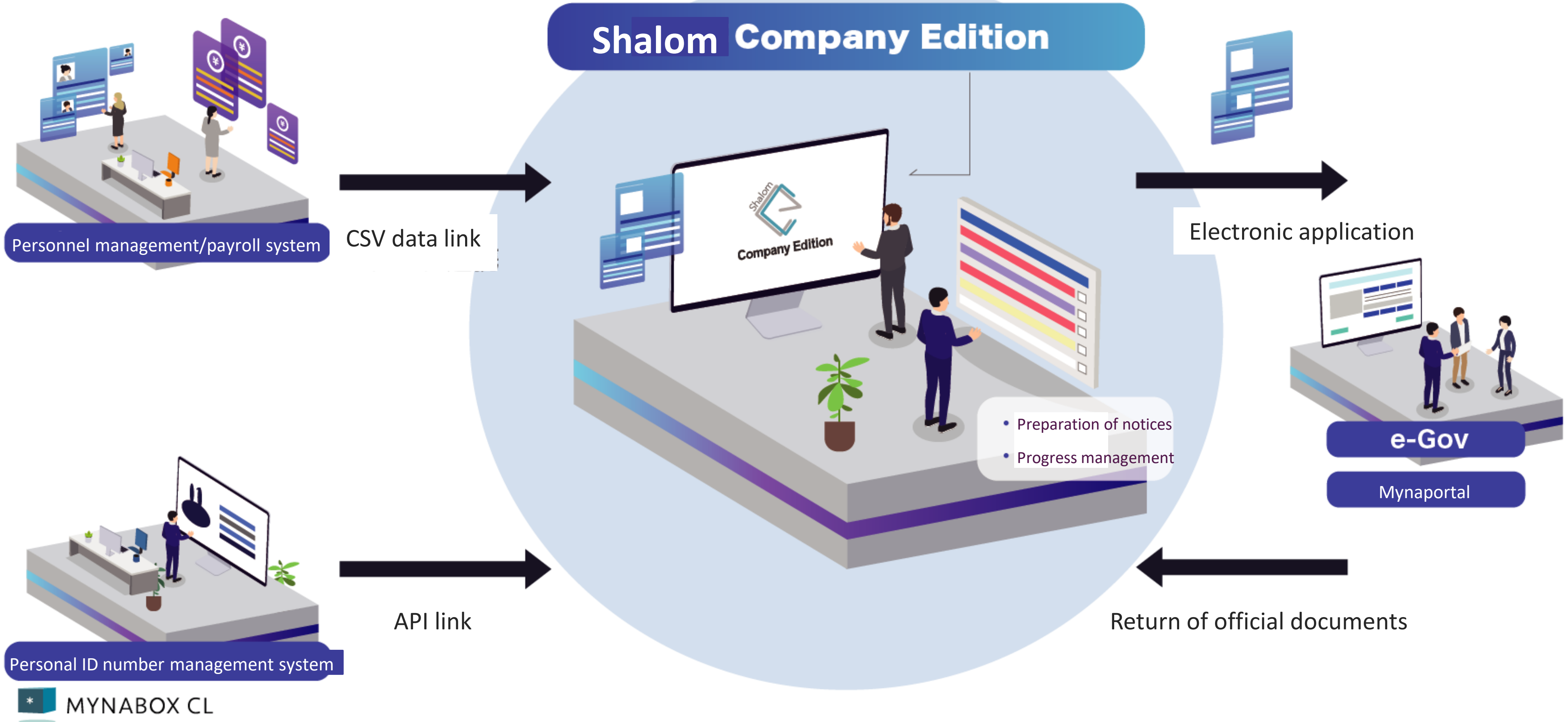
Public Employment Security Office (Hello Work) , Pension office, Japan Health Insurance Association (Kyokaikenpo), Labor Standards Inspection Office, Health Insurance Society

Our mainstay service (Shalom Company Edition)

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 Company Edition

Personnel management/payroll system

CSV data link

Personal ID number management system

MYNABOX CL

API link

- Preparation of notices
- Progress management

Electronic application

e-Gov

Mynaportal

Return of official documents

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

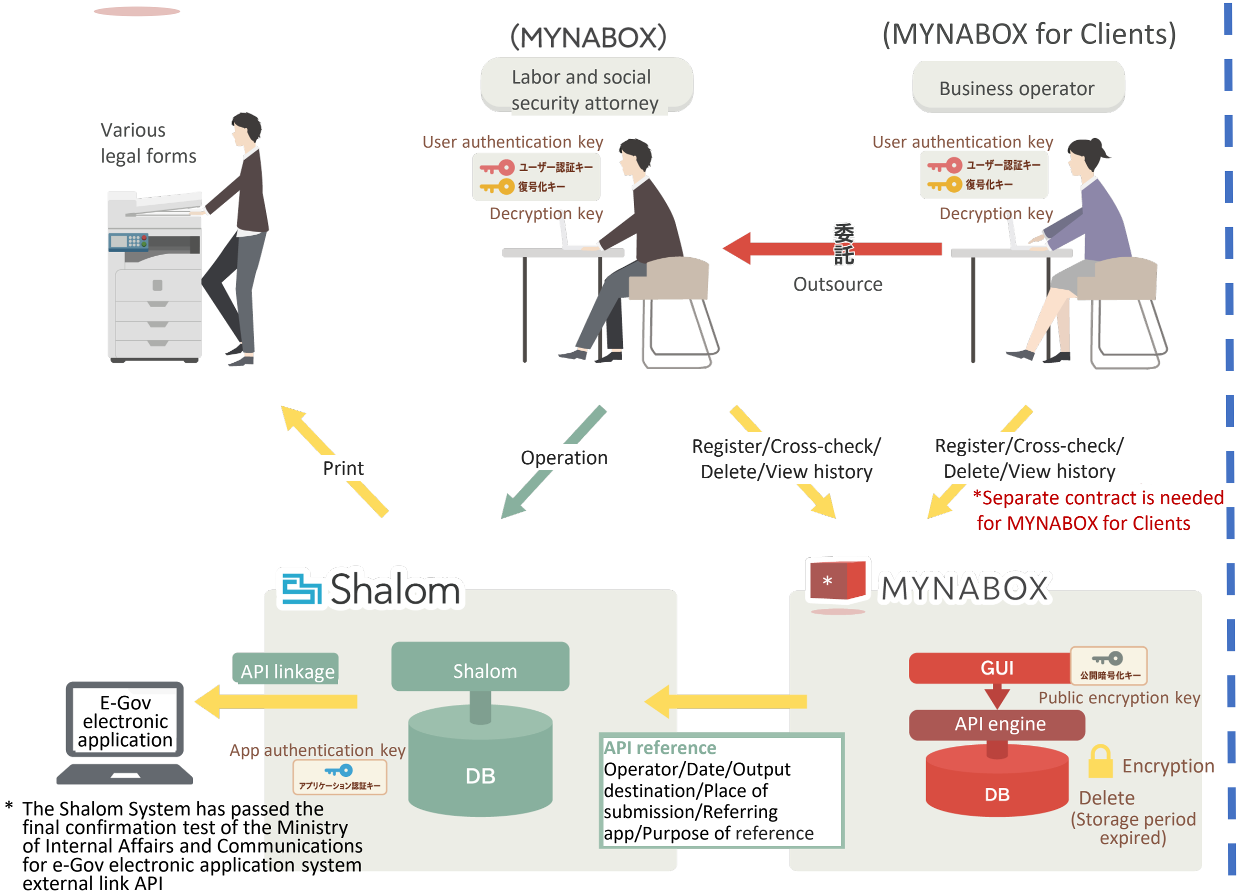
Our mainstay service (MYNABOX)

MKSYSTEM
Professional Internet Solution System

MYNABOX

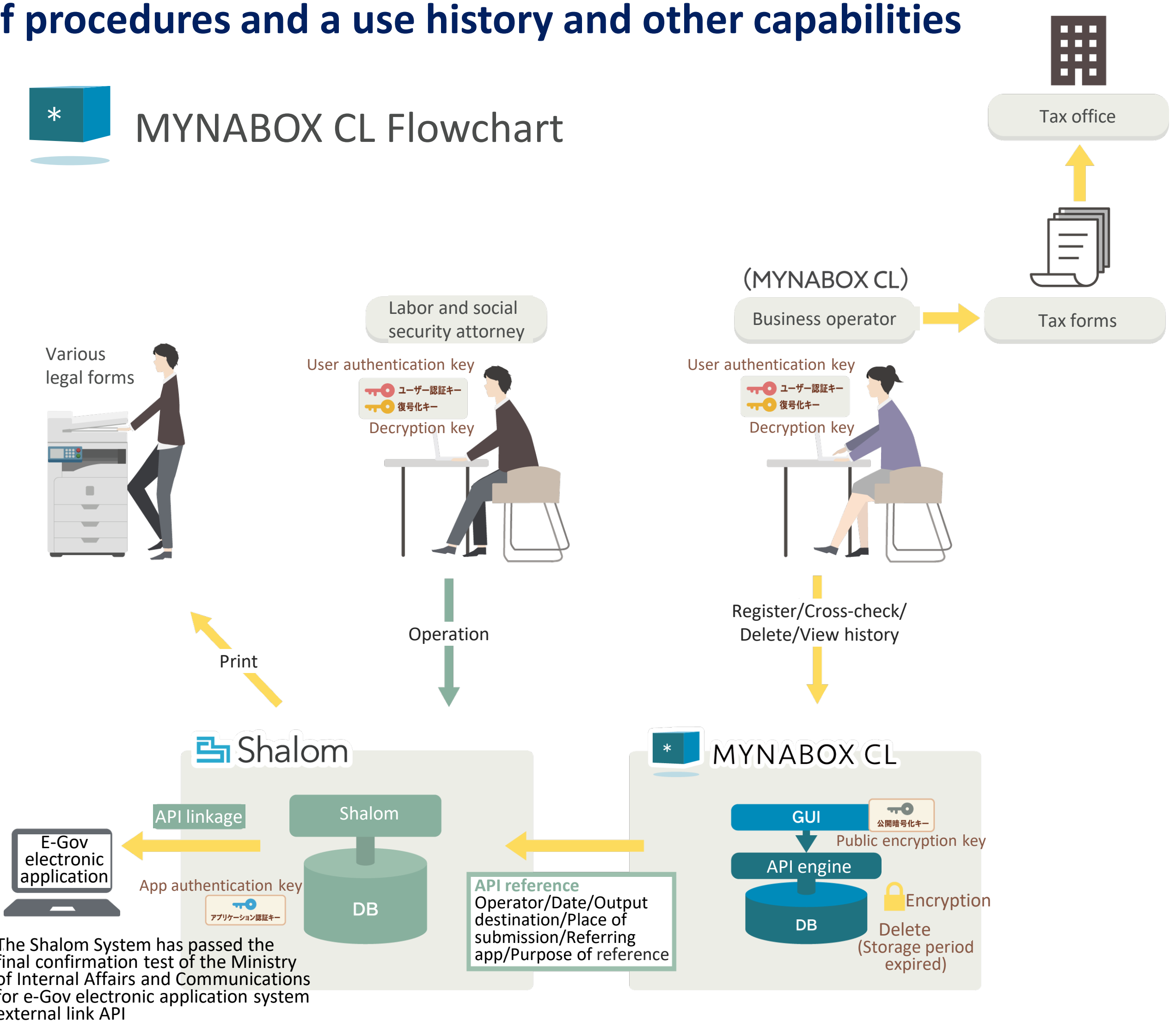
A personal ID number management system that can be used with Shalom
Links with a variety of procedures and a use history and other capabilities

MYNABOX Flowchart


(MYNABOX)
Labor and social security attorney
(MYNABOX for Clients)
Business operator
Various legal forms
User authentication key
ユーザー認証キー
復号化キー
Decryption key
User authentication key
ユーザー認証キー
復号化キー
Decryption key
委託
Outsource
Print
Operation
Register/Cross-check/Delete/View history
Register/Cross-check/Delete/View history
*Separate contract is needed for MYNABOX for Clients
Shalom
API linkage
Shalom
DB
E-Gov electronic application
App authentication key
アプリケーション認証キー
MYNABOX
GUI
公開暗号化キー
Public encryption key
API engine
DB
Encryption
Delete (Storage period expired)
API reference
Operator/Date/Output destination/Place of submission/Referring app/Purpose of reference

* 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

MYNABOX CL Flowchart


Tax office
Tax forms
(MYNABOX CL)
Business operator
Labor and social security attorney
Various legal forms
User authentication key
ユーザー認証キー
復号化キー
Decryption key
User authentication key
ユーザー認証キー
復号化キー
Decryption key
Print
Operation
Register/Cross-check/Delete/View history
Shalom
API linkage
Shalom
DB
E-Gov electronic application
App authentication key
アプリケーション認証キー
MYNABOX CL
GUI
公開暗号化キー
Public encryption key
API engine
DB
Encryption
Delete (Storage period expired)
API reference
Operator/Date/Output destination/Place of submission/Referring app/Purpose of reference

* 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

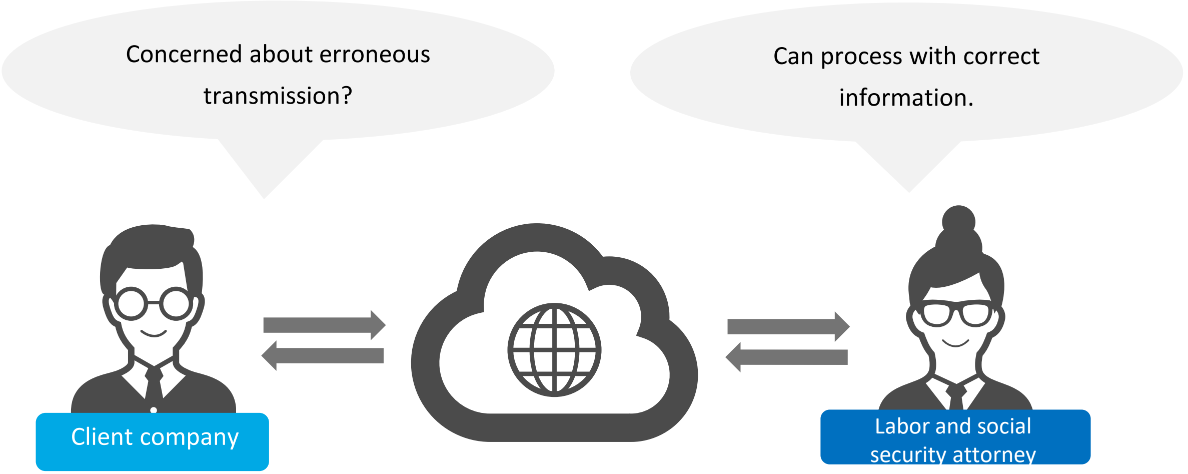
Service Overview

Our mainstay service (Net de Komon)

ネットde顧問

Net de Komon

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


Concerned about erroneous transmission?
Can process with correct information.
Client company
Labor and social security attorney

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)

Working time record

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

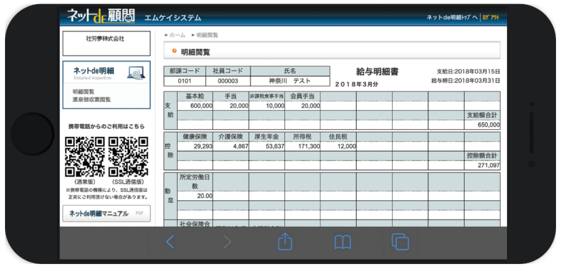
Employee data managed at labor and social security attorney offices can be accessed around the clock throughout the year

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

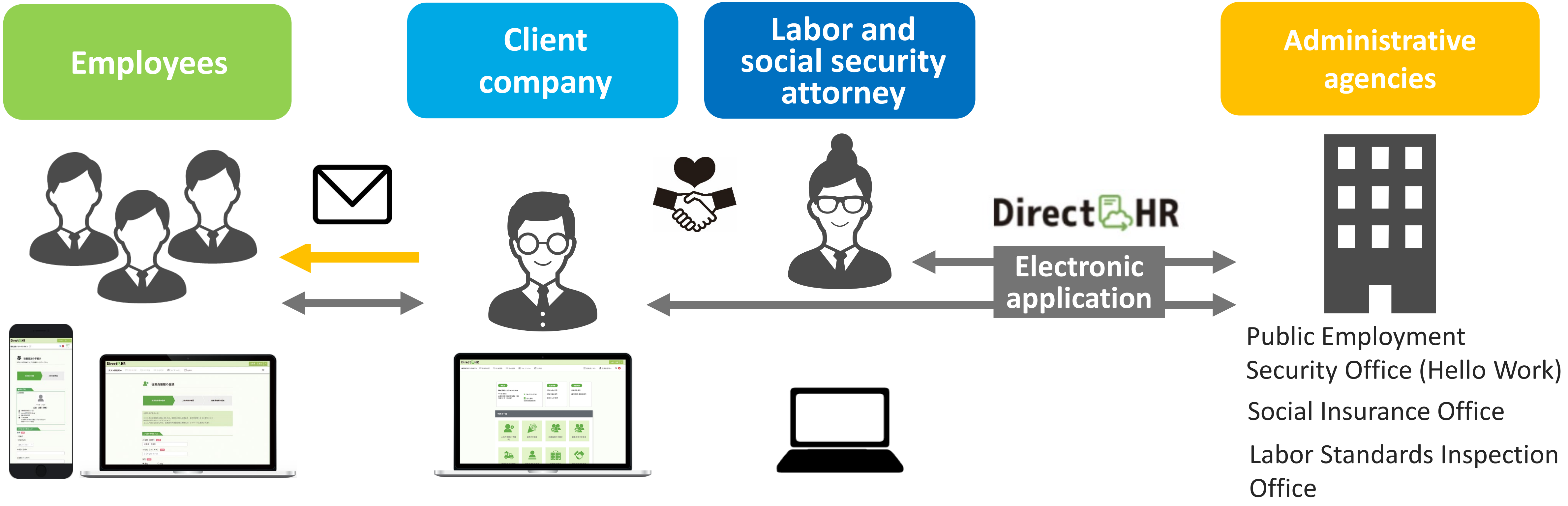

ネットde顧問
給与明細書

2021年5月17日
16:19
オンライン
自動判別
出社
退社
外出
戻り
休憩開始
休憩終了
IDλ力

■ Service Overview

Our mainstay service (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.



Employees
Client company
Labor and social security attorney
Administrative agencies
DirectHR
Electronic application

Public Employment Security Office (Hello Work)

Social Insurance Office

Labor Standards Inspection Office

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

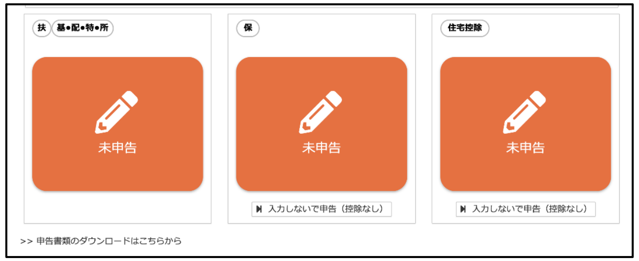
Our mainstay service (eNEN)

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.”


扶
基•配•特•所
未申告
保
未申告
入力しないで申告（控除なし）
住宅控除
未申告
入力しないで申告（控除なし）
>> 申告書類のダウンロードはこちらから

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.

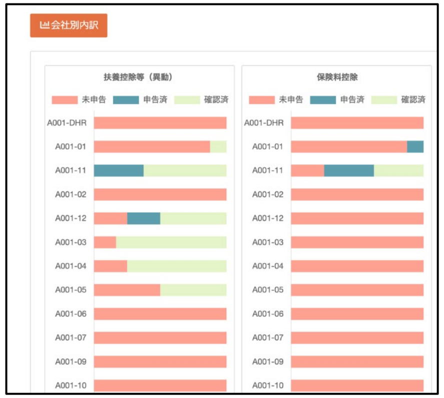
3. It reduces your workload at final submission!

- ✓ 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!

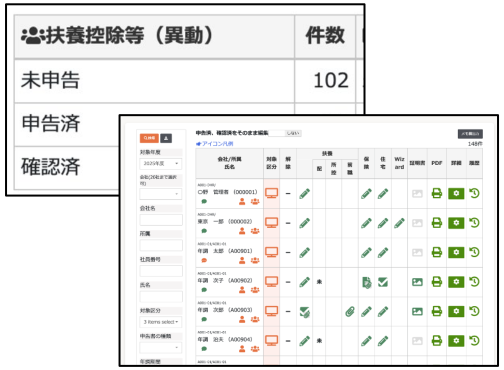
Work environment with multiple personnel are classified into three elements (company, department, and person in charge).


会社別内訳
扶養控除等（異動）
未申告
申告済
確認済
A001-DHR
A001-01
A001-11
A001-02
A001-12
A001-03
A001-04
A001-05
A001-06
A001-07
A001-09
A001-10
保険料控除
未申告
申告済
確認済
A001-DHR
A001-01
A001-11
A001-02
A001-12
A001-03
A001-04
A001-05
A001-06
A001-07
A001-09
A001-10

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!



扶養控除等（異動）	件数
未申告	102
申告済	
確認済	

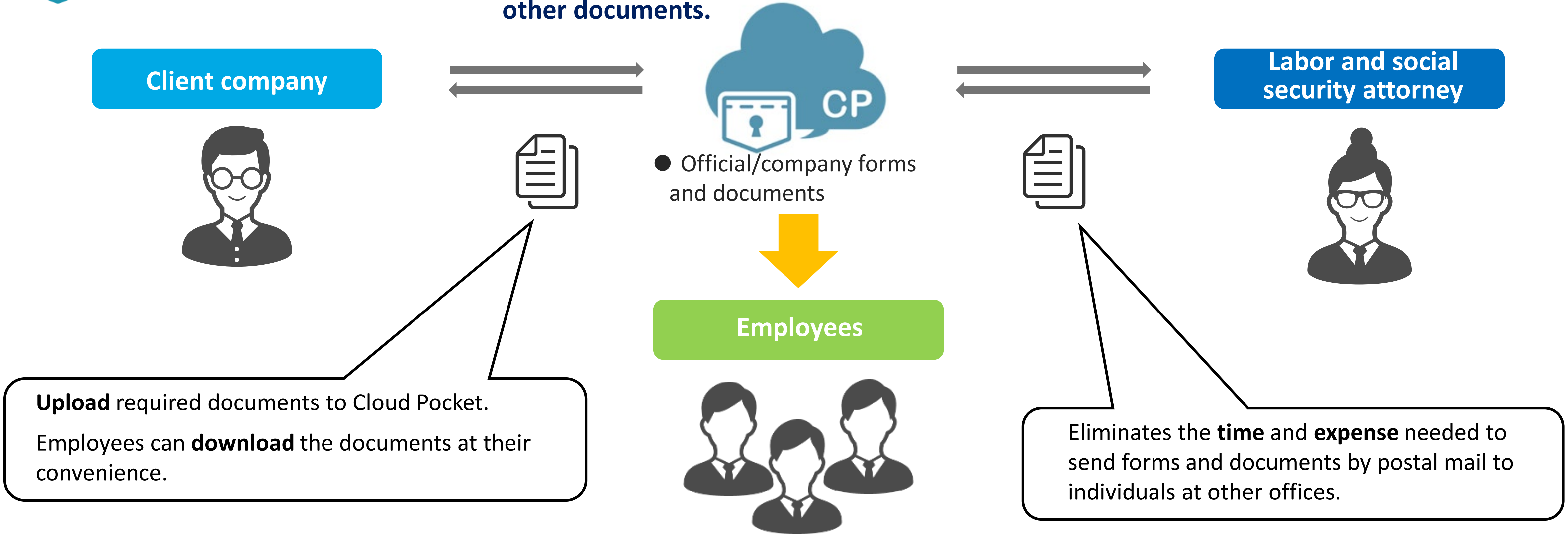
検索
対象年度
2025年度
会社(20社まで選択可)
会社名
所属
社員番号
氏名
対象区分
3 items select
申告書の種類
年調期間
申告済、確認済をそのまま編集
しない
アイコン凡例
メモ欄出力
148件

会社/所属 氏名	対象区分	解除	扶養				保険	住宅	Wizard	証明書	PDF	詳細	履歴
				配	所控	前職							
A001-DHR/ ○野 管理者（000001）		–											
A001-DHR/ 東京 一郎（000002）		–											
A001-01/A001-01 年調 太郎（A00901）		–											
A001-01/A001-01 年調 次子（A00902）		–		未									
A001-01/A001-01 年調 次郎（A00903）		–											
A001-01/A001-01 年調 治夫（A00904）		–		未									
A001-01/A001-01													

Our mainstay service (Cloud Pocket)

CP 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.



- Official/company forms and documents

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

■ Service Overview

Our mainstay service (Contracted development type semi-customized services / CuBe Business)

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

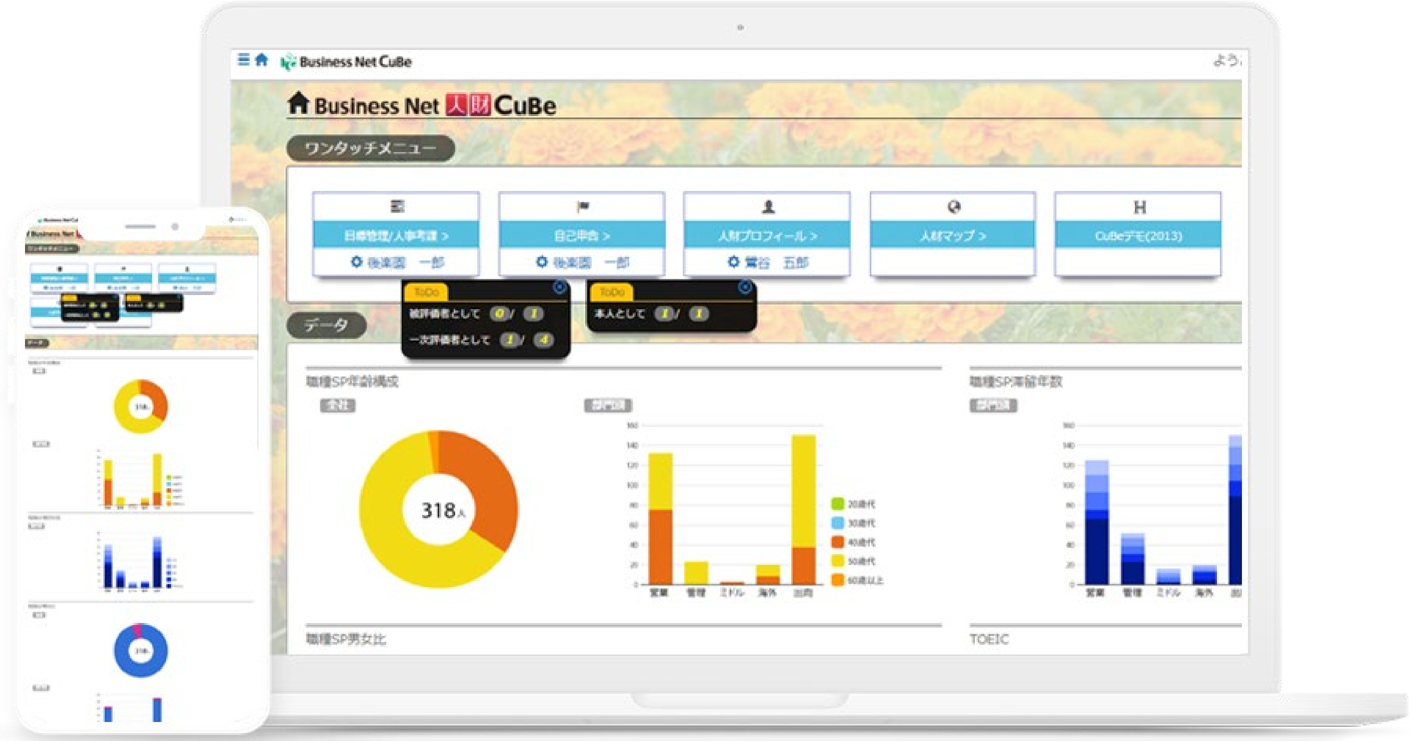
Based on the job performance evaluation system, supports all the functions necessary for human resource development, self-personal performance assessment and human resource profiling

就業CuBe Shugyo CuBe

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

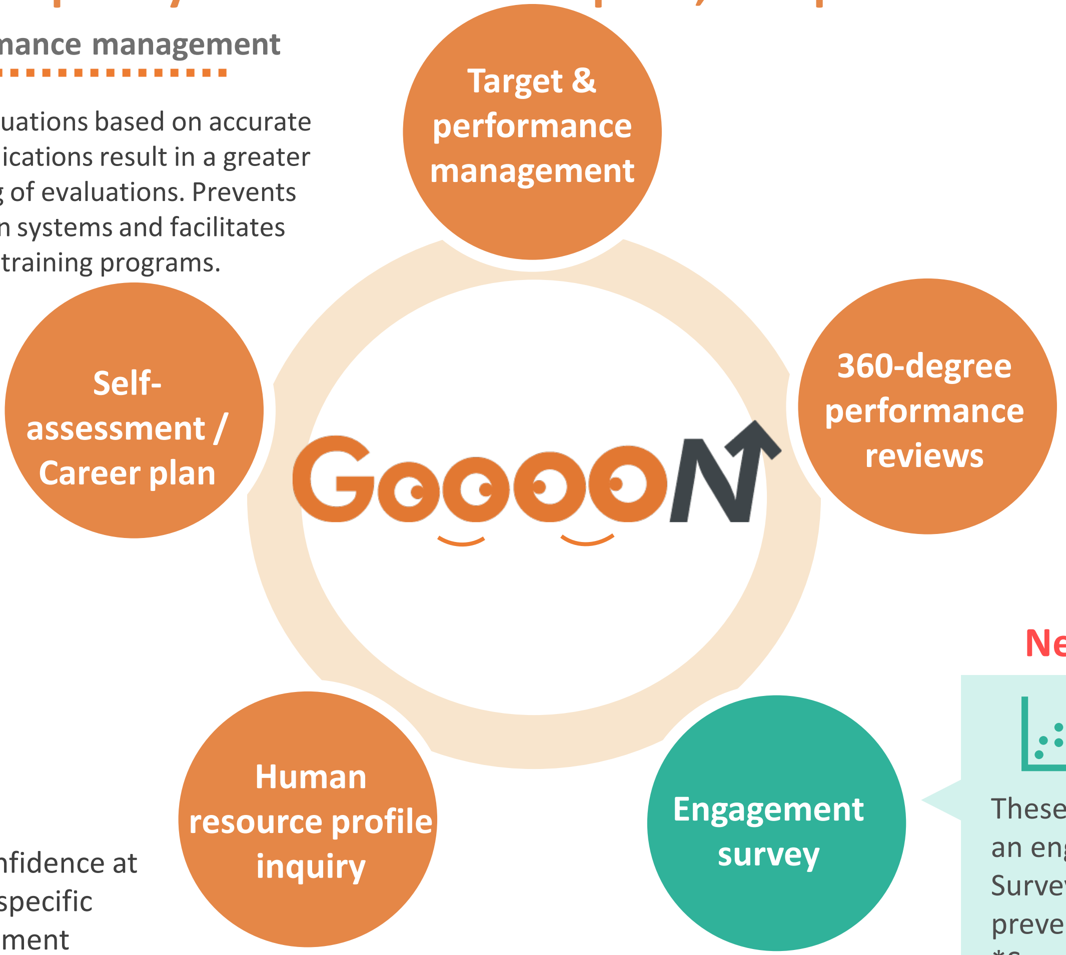
精算CuBe Seisan CuBe

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


Business Net CuBe
Business Net 人財CuBe
ワンタッチメニュー
目標管理/人事考課 >
自己申告 >
人財プロフィール >
人材マップ >
CuBeデモ(2013)
ToDo
被評価者として 0/ 1
一次評価者として 1/ 4
ToDo
本人として 1/ 1
データ
職種SP年齢構成
318人
20歳代
30歳代
40歳代
50歳代
60歳以上
職種SP滞留年数
職種SP男女比
TOEIC

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
Self-assessment / Career plan
GooooN
360-degree performance reviews
Human resource profile inquiry
Engagement survey

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

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 forecast 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.

MKSYSTEM
Professional Internet Solution System