

TKC Corporation 59th Term Financial Results

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(Fiscal Year Ended September 2025)**

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I Full-year Results for the 59th Term (Fiscal Year Ended September 2025)

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1. Full-year Business Results Highlights

Consolidated turnover

Over 80 billion yen

→ **Income and profit increases**

Net profit

Record high for the **11th** consecutive year

Dividends

Increased for the **11th** consecutive year
(**by 10 yen** [estimate])

Accounting Firm Business Division

- ✓ Helped client SMEs achieve “Profitable Settlement” and “Compliant Tax Returns” through collaboration with the TKC National Federation
- ✓ Promoted greater expansion of features and implementation support for TKC systems to achieve the full-scale digitalization of accounting operations

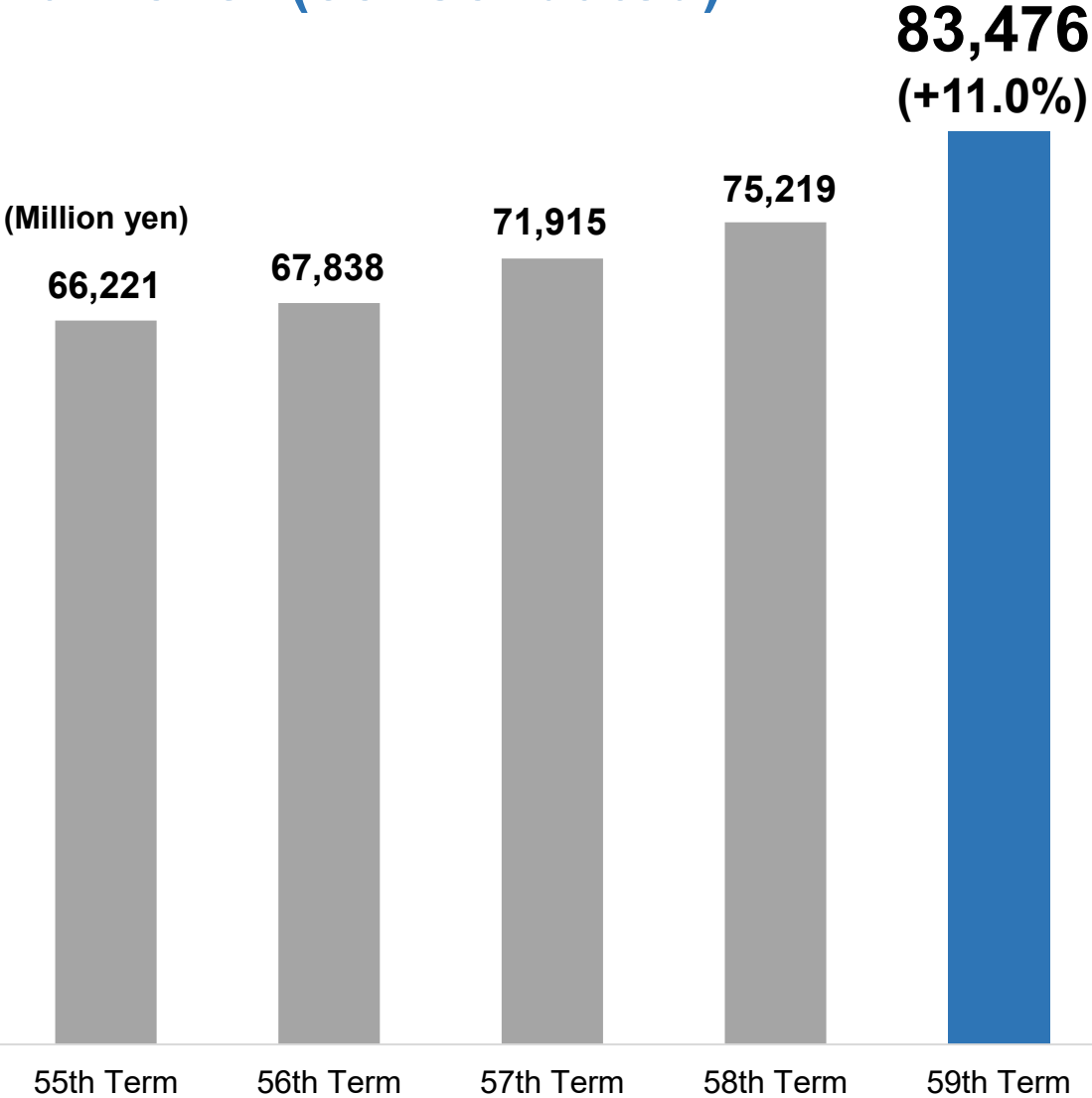
Local Governments Business Division

- ✓ Supported migration to standard-compliant systems, and migration proceeded in line with initial plans (68 of 164 municipalities completed migration)

Increase in both income and profit, record-high profits

- ✓ The Group’s consolidated operating results saw record-high operating and ordinary profits for the 12th consecutive year and record-high net profit attributable to owners of parent company for the 11th consecutive year

Turnover (consolidated)



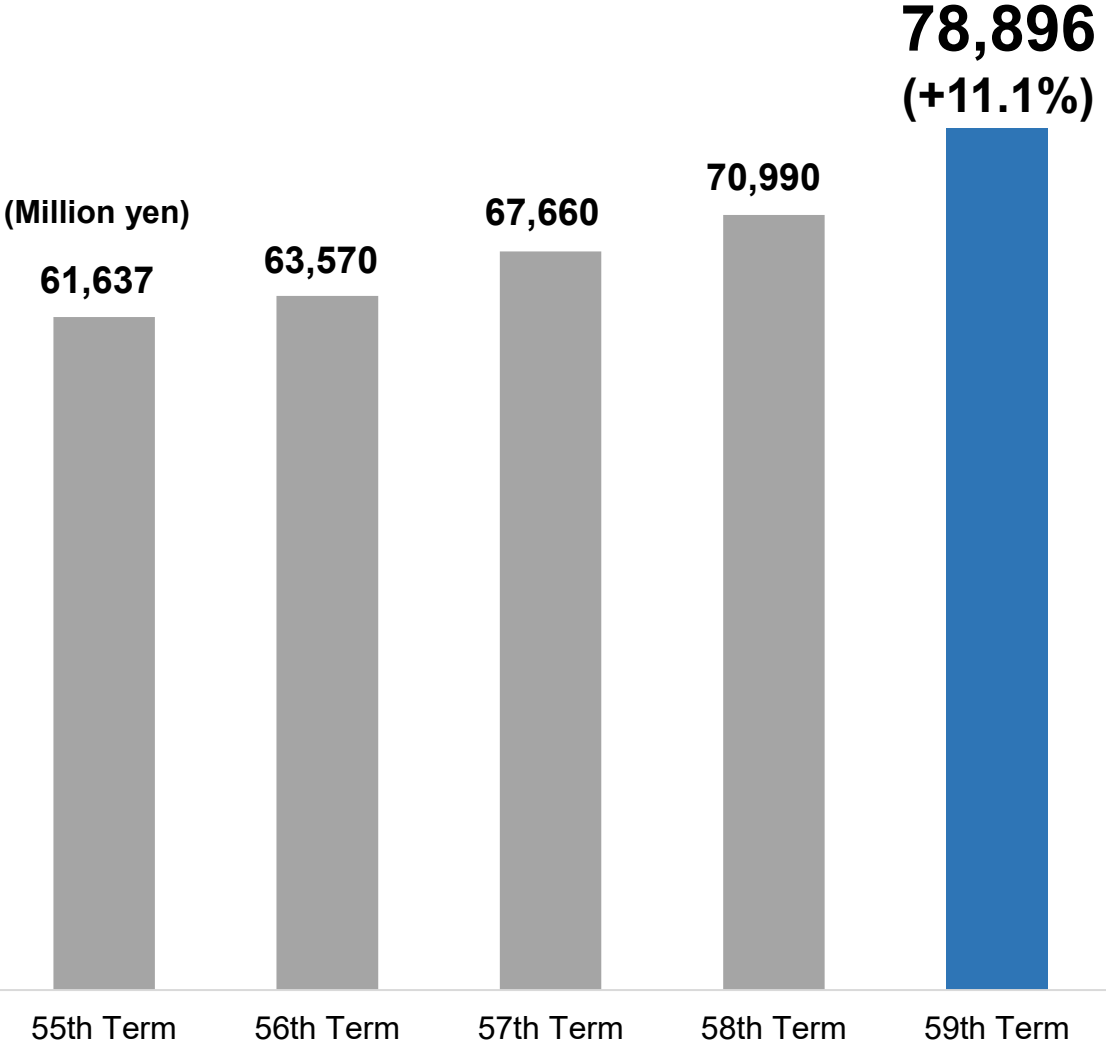
Turnover
83,476 million yen (+11.0%)

Operating profit
16,142 million yen (+4.1%)

Ordinary profit
16,590 million yen (+3.5%)

Net profit
12,094 million yen (+7.3%)

Turnover (non-consolidated)



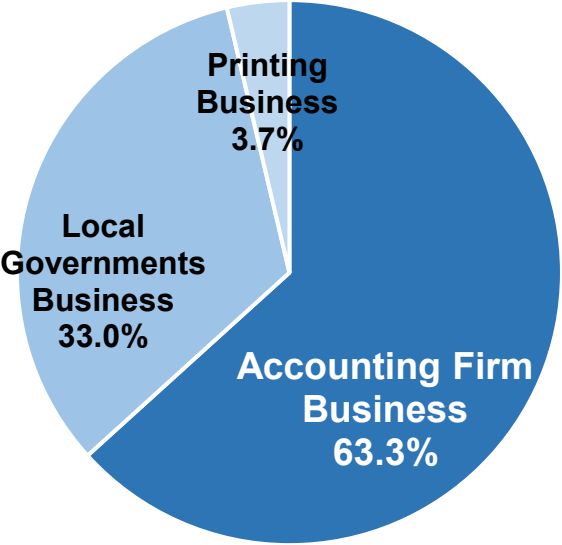
Turnover
78,896 million yen (+11.1%)

Operating profit
15,501 million yen (+3.6%)

Ordinary profit
16,176 million yen (+2.7%)

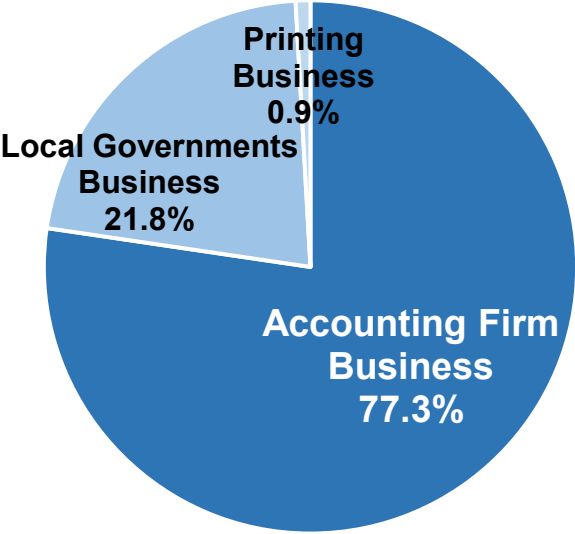
Net profit
11,853 million yen (+6.1%)

Consolidated turnover



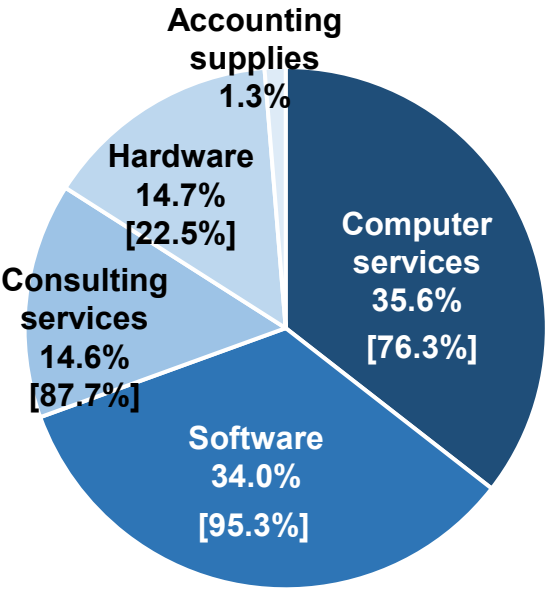
83,476 million yen

Consolidated operating profit



16,142 million yen

Non-consolidated turnover

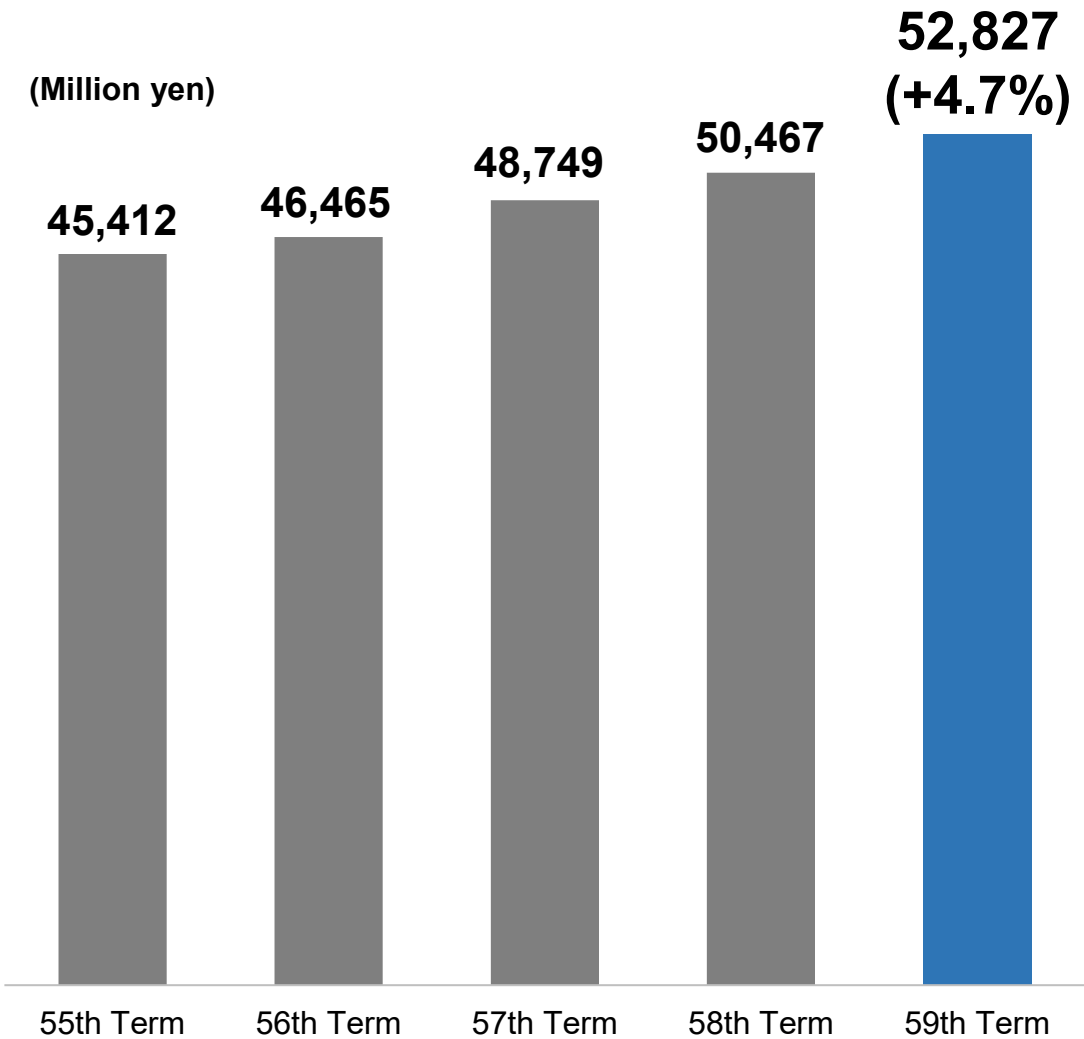


[]: Contribution margin

78,896 million yen

*Turnover from software	One-time purchase:	26%
	Rental:	74%

Turnover of the Accounting Firm Business Division

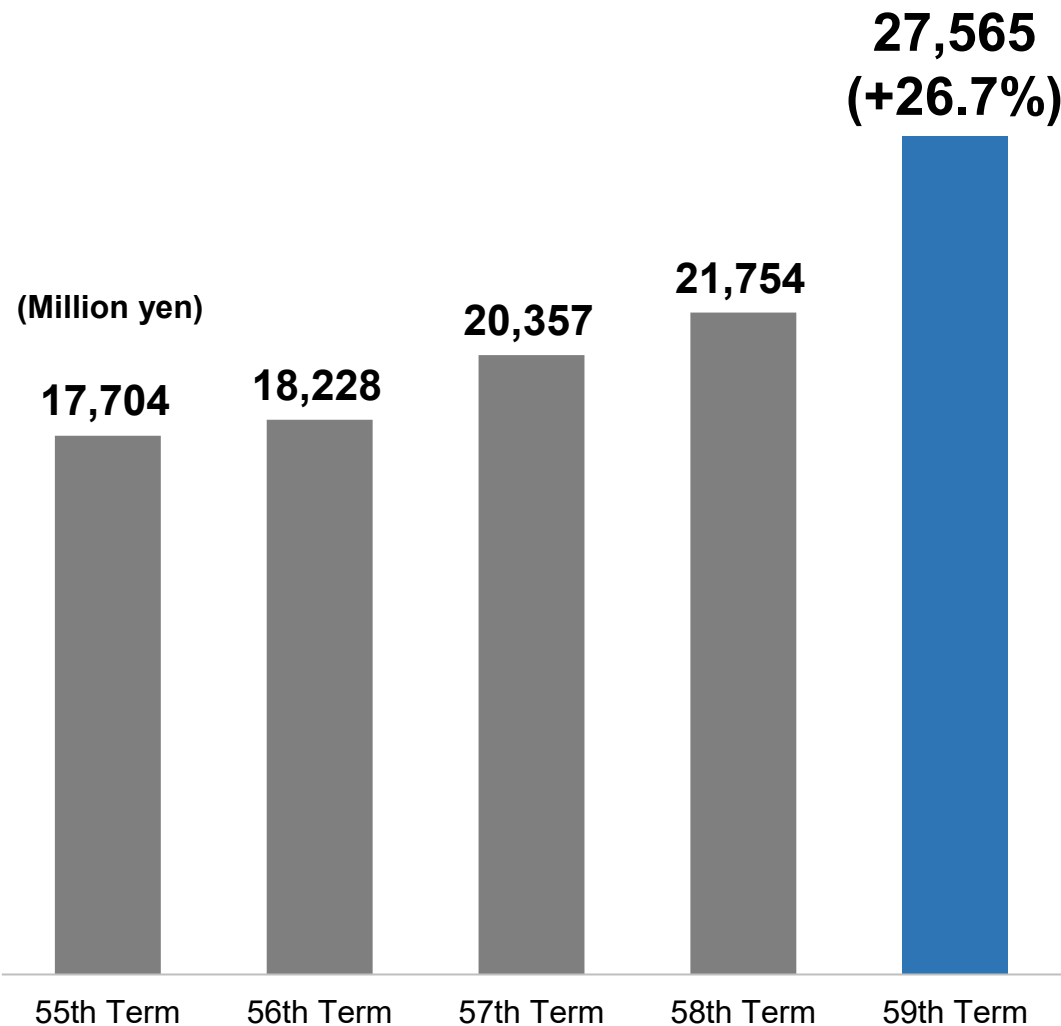


Breakdown of turnover	YoY
(1) Computer services	+5.1%
(2) Software	+1.5%
(3) Consulting services	+2.5%
(4) Hardware	+15.7%
Operating profit	+10.5%

Business results highlights of the Accounting Firm Business

Computer services	YoY +5.1%	Turnover from data center usage fees increased due to an increase in enterprises that started using the FX Cloud Series (Cloud Accounting System) and an increase in TKCNF member firms that use cloud services with the TKC-Phone.
Software	YoY +1.5%	More enterprises started using the FX Cloud Series, which can send and receive Peppol invoices and prepare “superior electronic books” in an integrated and seamless digital process.
Consulting services	YoY +2.5%	Turnover from launch and operation support fees increased due to new orders for FX4 Cloud, a financial accounting system that caters to medium-sized enterprises.
Hardware	YoY +15.7%	Replacement of PCs increased as a result of conducting the “Transition to Windows 11 Support Campaign.”
Operating profit	YoY +10.5%	Turnover from software with higher profit margins steadily increased, while fixed costs were reduced due to the consolidation of TKC Data Processing and Printing Centers.

Turnover of the Local Governments Business Division

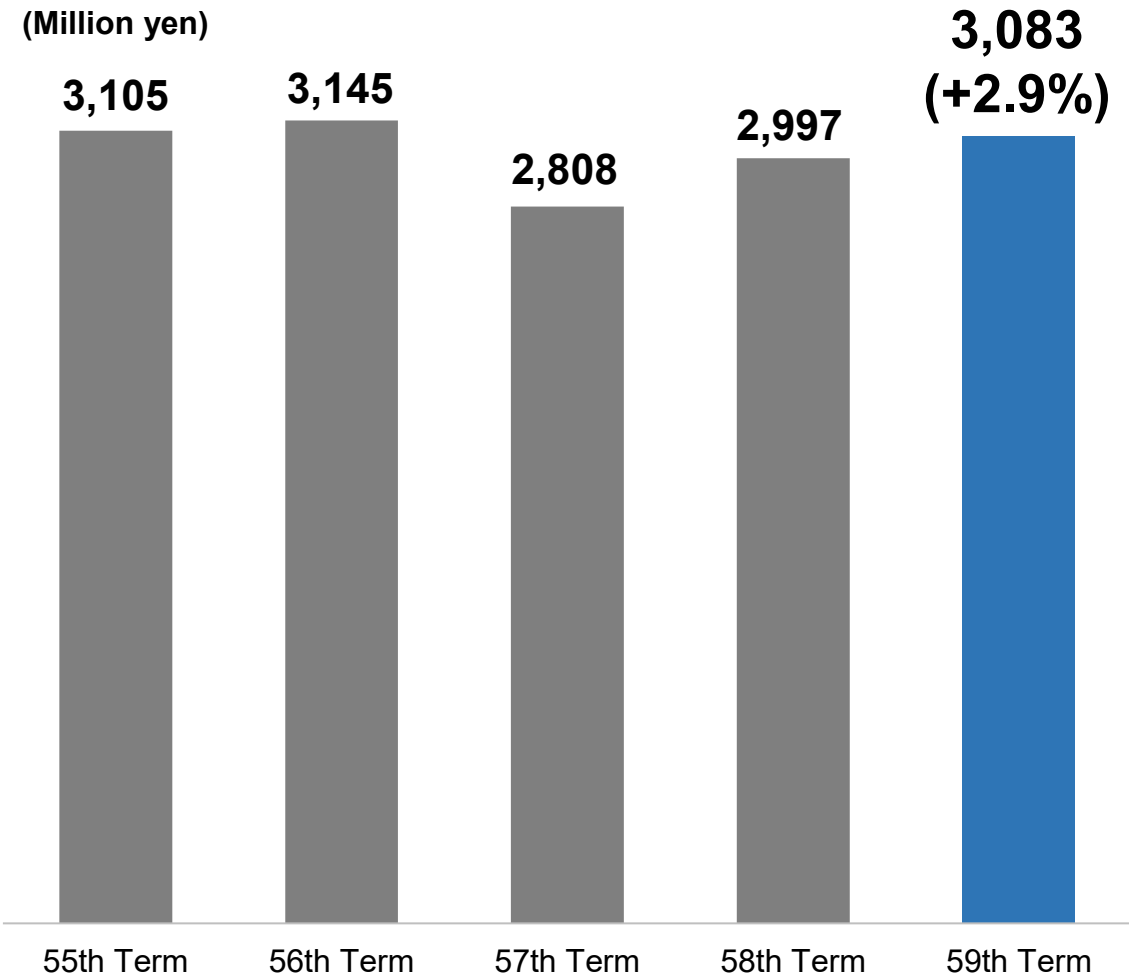


Breakdown of turnover	YoY
(1) Computer services	+4.0%
(2) Software	-5.5%
(3) Consulting services	+238.1%
(4) Hardware	+106.9%
Operating profit	-14.5%

Business results highlights of the Local Governments Business

Computer services	YoY +4.0%	Printing of admission tickets for the House of Councillors election and the printing of notification letters on support for low-income groups, etc. were outsourced to the Company. More municipalities began using the TASK Cloud Convenience Store Certificate Issuance System and Easy Service-Counter System.
Software	YoY -5.5%	Impacted by the absence in the fiscal year under review of system development related to the migration to standard-compliant systems, along with resident tax system upgrades associated with the fixed-amount tax reduction, which were both outsourced to the Company in the previous fiscal year.
Consulting services	YoY +238.1%	Increased as a result of completing migration to standard-compliant systems and Gov-Cloud for 68 customer municipalities in line with initial plans.
Hardware	YoY +106.9%	Servers for government offices were installed due to the migration to standard-compliant systems. There was also an influx of customers who reached the timing for renewing hardware devices related to Juki-Net.
Operating profit	YoY -14.5%	Impacted by an increase in depreciation related to capitalized software following the start of provision of standard-compliant systems, etc.

Turnover of the Printing Business Division



Breakdown of turnover	YoY
(1) Data printing services	+10.8%
(2) Business forms	-13.2%
(3) Printing of commercial-use creative materials	-0.4%
Operating profit	+42.6%

Business results highlights of the Printing Business

Data printing services

YoY
+10.8%

Increased as a result of receiving new orders for notification operations related to the House of Representatives election, receiving orders from a mutual aid association, etc. for the printing of notification letters, and receiving orders from major customers for the creation of new promotional direct mails and questionnaire printing operations.

Business forms

YoY
-13.2%

Impacted by a decline in demand for form printing operations due to advances in digitalization, and by the surge in orders for business forms in the previous fiscal year before the price revision.

Printing of commercial-use creative materials

YoY
-0.4%

Creation of catalogs, pamphlets, etc. decreased.

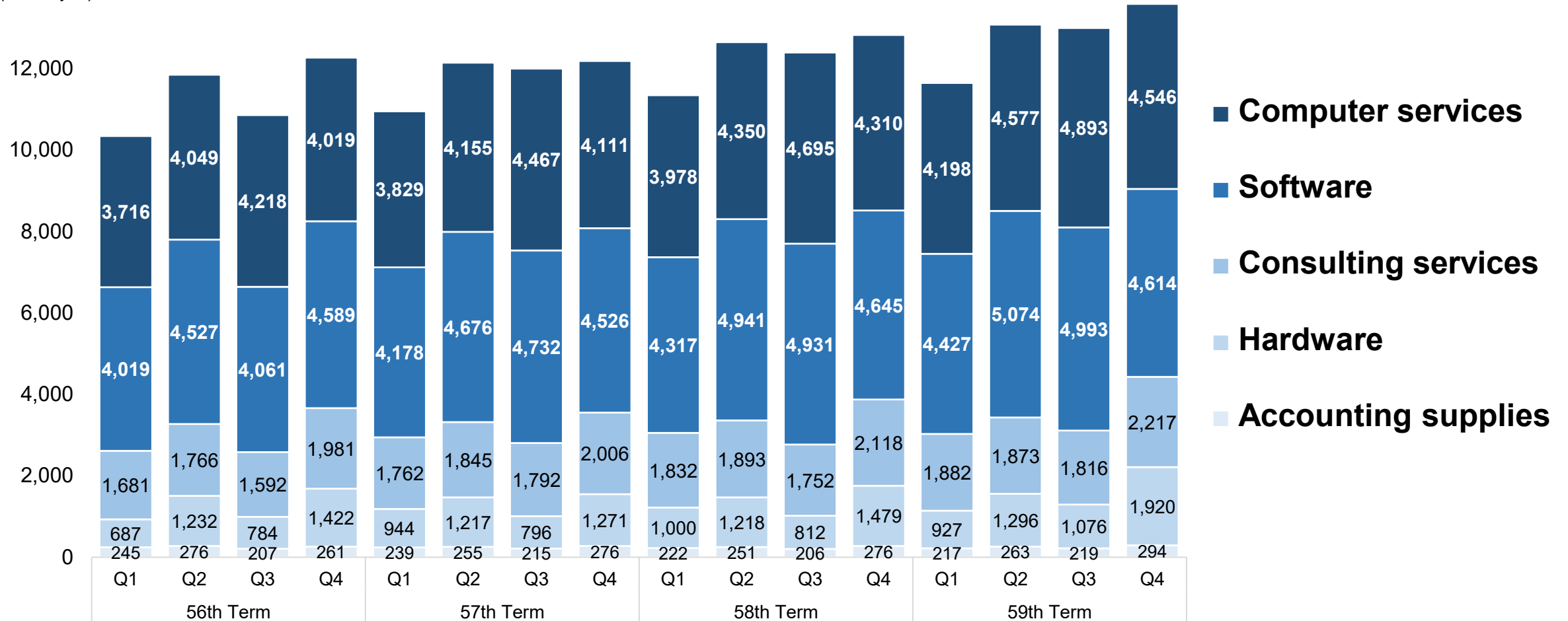
Operating profit

YoY
+42.6%

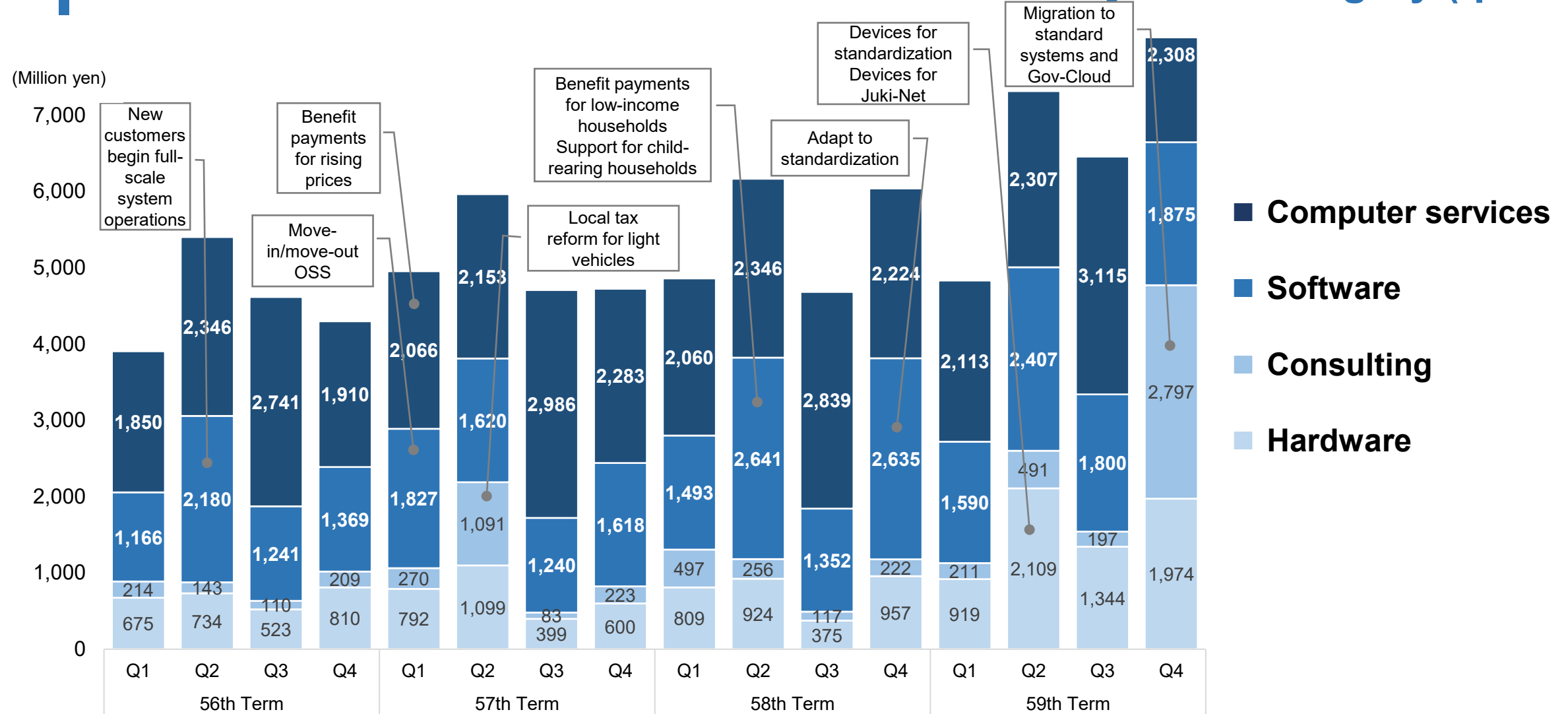
Turnover from products related to DPS with higher profit margins increased. Prices were revised (increased) in October 2024.

Accounting Firm Business Division's turnover by sales category (quarterly)

(Million yen)



Local Governments Business Division's turnover by sales category (quarterly)



3. Key Topics of the 59th Term

Quick Monthly Report Service

Launched

November
2024

TKC-Phone

Launched

February 2025

New app “Expense Management on Smartphones”

Launched

April 2025

TKC Fast Link

Launched

September
2025

Peppol Access Point

Over **8,000** registered users

Number of invoices sent in September: 20,621

Migration to standard-compliant systems by municipalities

Completed for **68** municipalities

September 30,
2025

Utsunomiya University-TKC

AI Solution

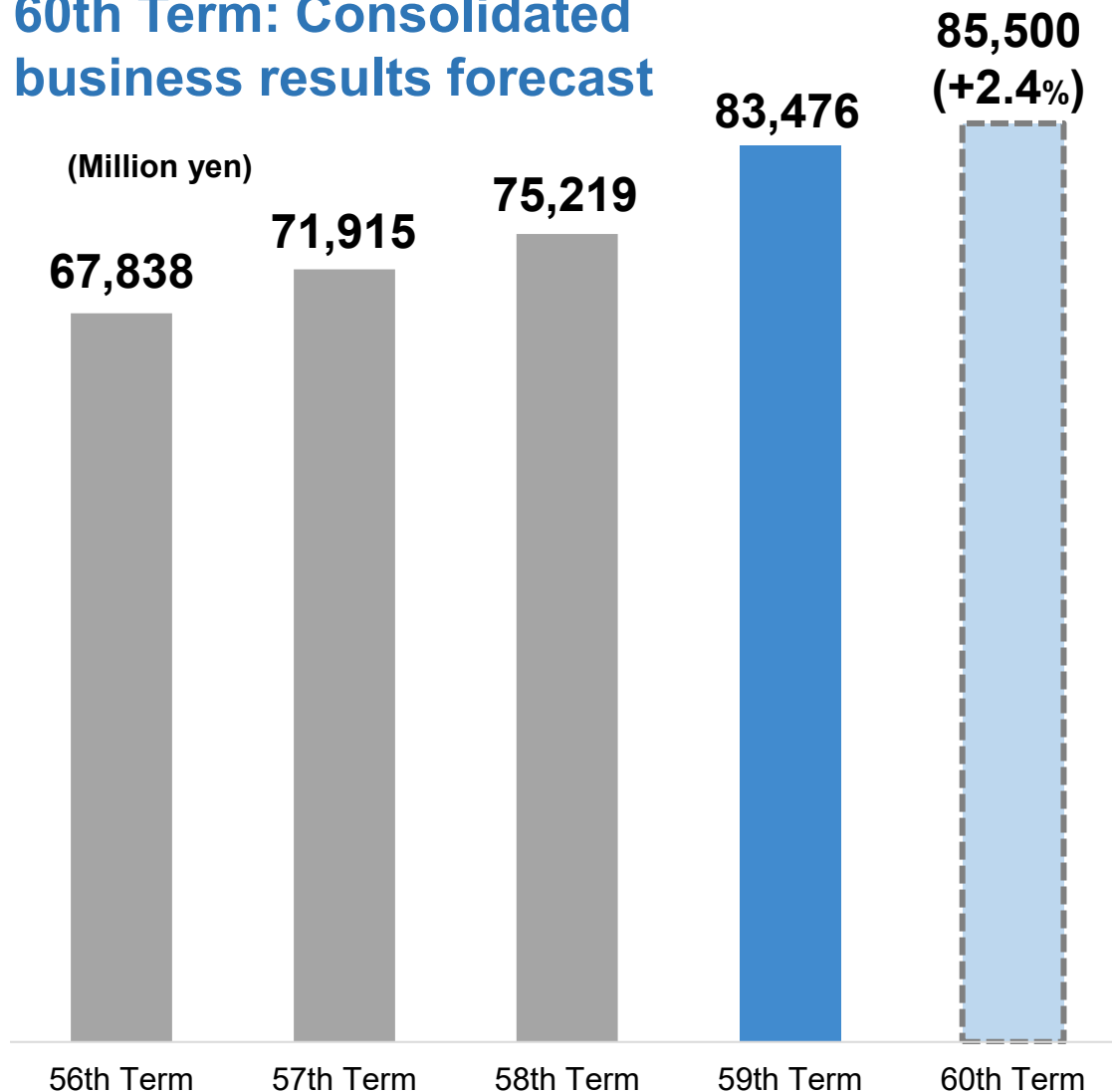
Joint Lab established

Fixed costs reduced through the transfer of processing at TKC Data Processing and Printing Centers (DPPCs)

Completed transfers at DPPCs in Okinawa and Chushikoku. The transfer at the Tohoku DPPC is planned in the 60th Term.

4. Business Results Forecast for Coming Fiscal Years | 60th Term

60th Term: Consolidated business results forecast



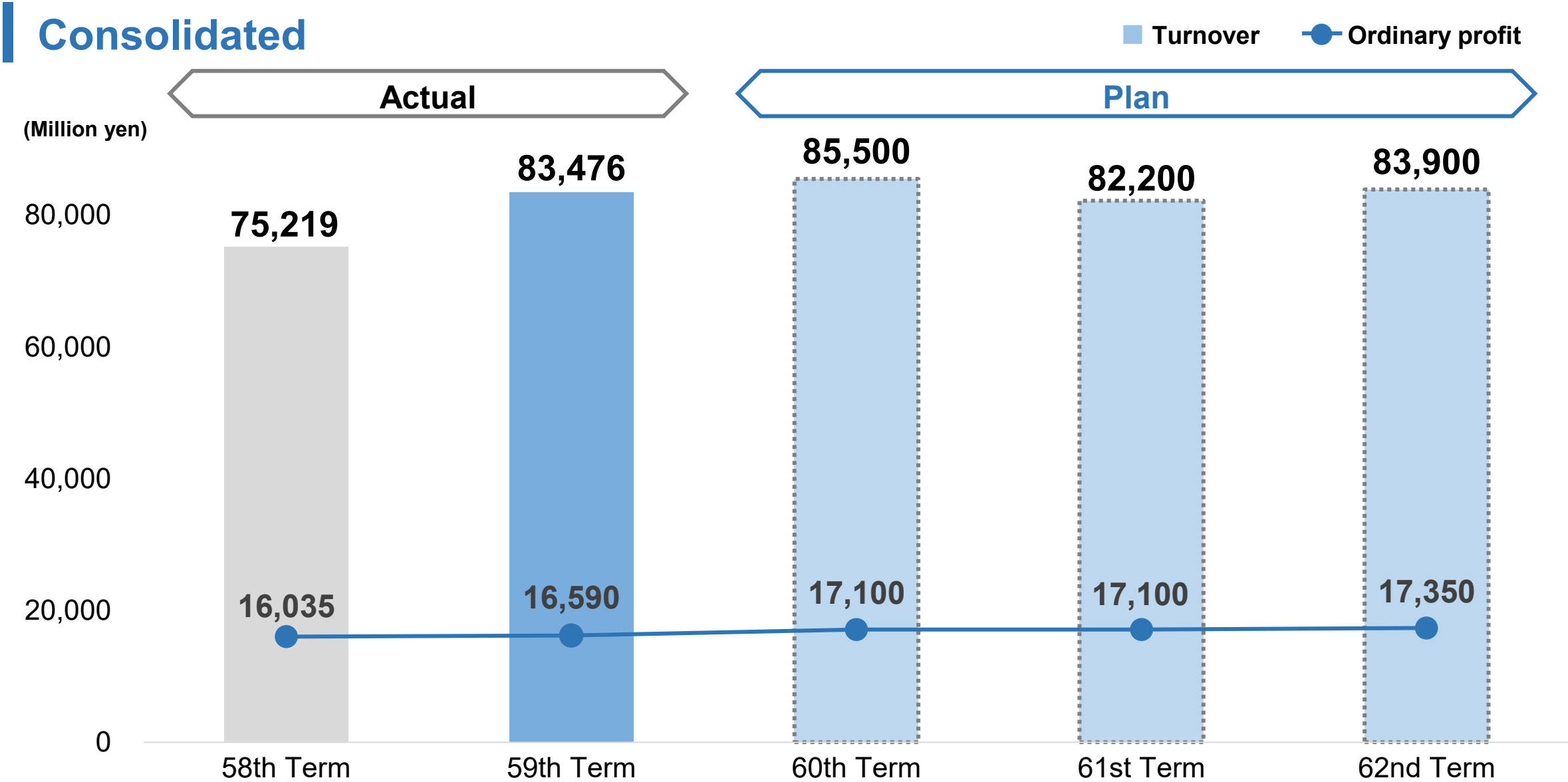
Turnover

85,500 million yen (+2.4%)

Ordinary profit

17,100 million yen (+3.1%)

- ✓ Income and profit increases are expected in the 60th Term due to a temporary increase in turnover from meeting system standardization specifications, as required by the national government.
- ✓ In the 61st Term, it is forecast that this temporary turnover will no longer exist, resulting in a decrease in income compared to the 60th Term. However, an increase in both income and profit is planned in the 62nd Term.
- ✓ Even after excluding the fluctuations caused by this special demand, the Company and the Group are expected to achieve steady growth from the 60th to the 62nd Terms. (Increase in income and profit)



Business practices that are mindful of capital costs

We promote business practices that are mindful of capital costs, aiming to achieve the sustainable growth of the Company and improve its corporate value over the medium to long term. We adopt ROE (target: 11% or higher) as an indicator for managing capital costs. We aim to increase ROE by enhancing profitability and providing substantial returns to shareholders. As an indicator of profitability, we have set our target for the contribution margin at 70% or higher, and we are focusing on the efficient generation of profits. In addition, shareholder returns are implemented based on a basic dividend policy of a 50% dividend payout ratio. As a result of this approach, the ROEs over the past three fiscal years were at levels exceeding our capital costs (understood to be roughly 5%), as follows.

ROE
(Non-consolidated)

56th Term: **11.0%**; 57th Term: **11.8%**; 58th Term: **11.8%**; 59th Term: **11.8%**

5. Approach to Improving Corporate Value

Shareholder return: 50% dividend payout ratio target

- The dividend is anticipated to increase for the 11th consecutive year –

■ 60 yen per common share of the Company
(10 yen increase)

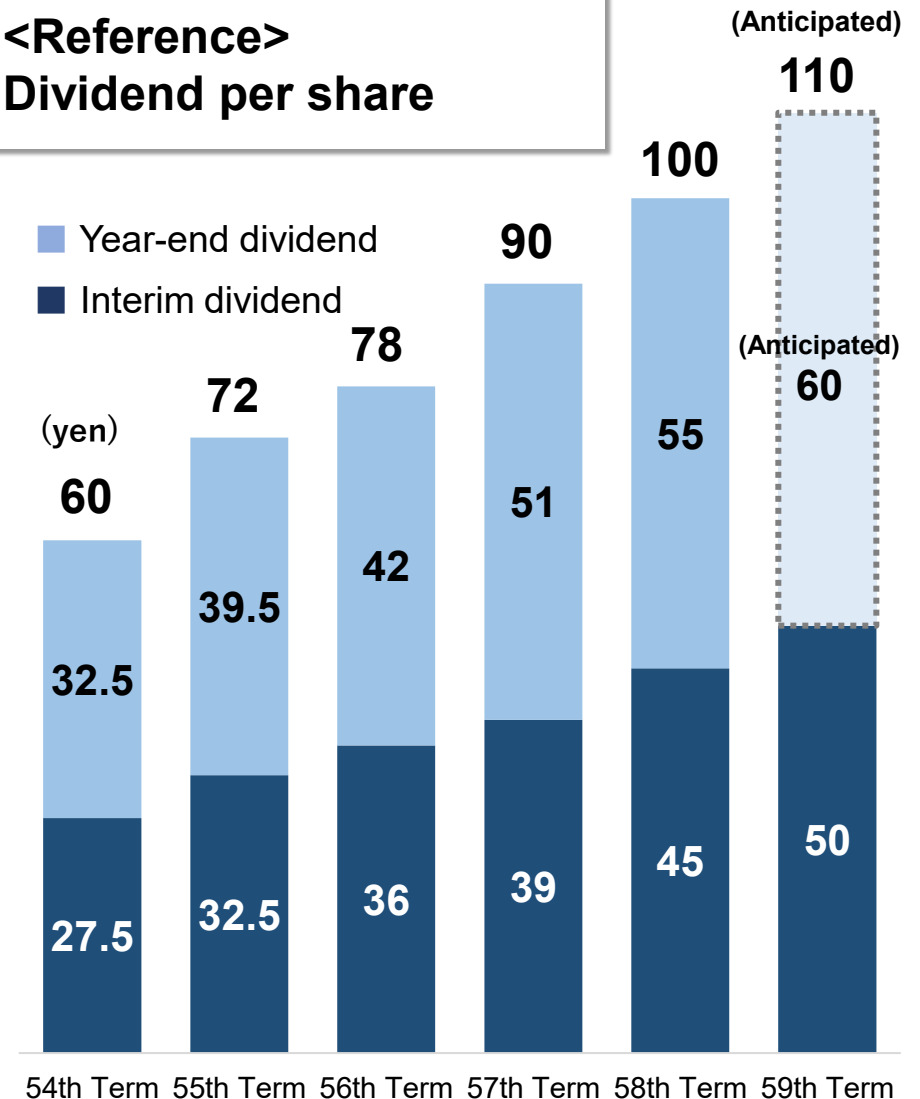
Breakdown	Common dividends	50 yen
	Special dividends	10 yen

■ Dividend total 3,089,137,140 yen

■ Dividend payout ratio

(non-consolidated)	47.9%
(consolidated)	46.9%

<Reference> Dividend per share

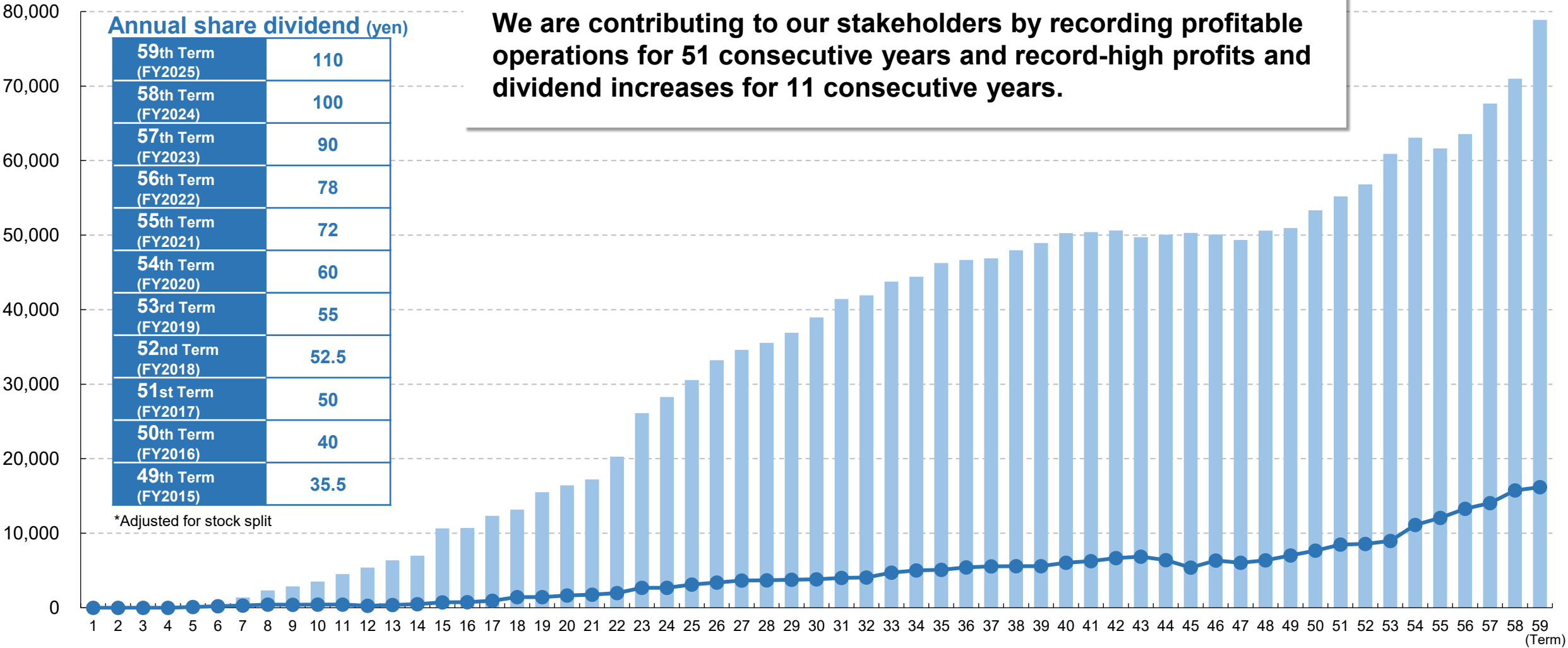


5. Approach to Improving Corporate Value

Dividend, turnover, and ordinary profit

■ Turnover ● Ordinary profit

(Million yen)



*Revenue recognition standards have been applied from the 55th Term. If they are not applied, income has increased for 12 consecutive years.

5. Approach to Improving Corporate Value

Dividends and dividend payout ratios

Year	Common dividends	Special dividends	Commemorative dividends	Annual dividends	DPR	Note
1987	10			10	10.7%	Listed on the Second Section of TSE
1988	10			10	12.5%	Stock split [bonus issue] (1:1.25)
1989	11	1		12	13.9%	Stock split [bonus issue] (1:1.2)
1990	12			12	14.1%	Stock split [bonus issue] (1:1.2)
1991	14		6	20	27.5%	Stock split [bonus issue] (1:1.2)
1992	16			16	19.7%	
1993	16			16	19.3%	Stock split [bonus issue] (1:1.1)
1994	16			16	18.2%	Stock split [bonus issue] (1:1.1)
1995	16			16	18.0%	Stock split [bonus issue] (1:1.1)
1996	16			16	19.7%	Listed on the First Section of TSE; stock split [bonus issue] (1:1.1)
1997	16			16	20.3%	Stock split [bonus issue] (1:1.1)
1998	16			16	19.5%	
1999	17	1		18	20.8%	
2000	18			18	20.4%	
2001	18			18	20.6%	
2002	19	1		20	21.7%	
2003	25	5		30	30.5%	
2004	30			30	29.8%	
2005	30		5	35	32.7%	40th company anniversary commemorative dividends
2006	30		10	40	36.2%	40th company anniversary commemorative dividends

Year	Common dividends	Special dividends	Commemorative dividends	Annual dividends	DPR	Note
2007	40			40	36.1%	
2008	40		4	44	36.8%	Commemorative dividends for 30th consecutive year of income and profit increases
2009	44			44	31.4%	
2010	44			44	33.0%	
2011	44			44	39.3%	
2012	44			44	37.8%	
2013	44			44	32.3%	
2014	44			44	32.7%	
2015	66		5	71	46.3%	50th company anniversary commemorative dividends
2016	70		10	80	46.8%	50th company anniversary commemorative dividends
2017	100			100	44.9%	
2018	105			105	46.5%	
2019	110			110	46.2%	
2020	120			120	42.2%	
2021	97.5	7		104.5	45.7%	Stock split (1:2)
2022	72	6		78	45.1%	
2023	78	12		90	45.7%	
2024	90	10		100	46.7%	
2025	100	10		110	47.9%	Forecast

II Management Policy and Main Activities

11,600

Number of TKC
National Federation
(TKCNF) Members

649,000

Number of SMEs and medium-sized
enterprises that filed electronic
income tax returns

TKC and its customers

Approx. **6,000** groups

Number of listed companies and large
companies using the Consolidated
Group Solution

27,500

Number of municipalities
using the Legal Information
Database

1,150

Number of
municipalities using
TKC systems

Business practices based on principles

**We place the most value
on making a “contribution
to our customers.”**

Masanori Iizuka

Representative Director and President

Contribution to our customers

For the prosperity of our customers, we will

1. seek conditions for the success of our customers' business.
2. develop systems to strengthen these conditions, and
3. offer our utmost support for their implementation.

Our joy is to contribute to our customers.



Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

- ① Promotion of self-accounting by the TKC method
- ② Provision of the Quick Monthly Report Service (since November 2024)
- ③ Support for the preparation of highly reliable financial statements based on timely and accurate bookkeeping
- ④ Promotion of TKC Monitoring Information Service
- ⑤ Launch of TKC Fast Link
- ⑥ Soliciting new members (promoting membership of TKCNF)
- ⑦ Support for monthly financial closing by TKCNF member firms and fostering of good-standing enterprises

Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

① Promotion of self-accounting by the TKC method



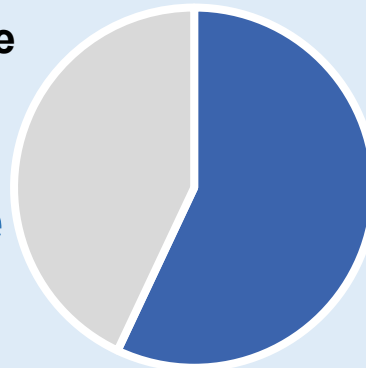
Using TKC FX Cloud

- ✓ Use of “Strategy-level” features
- ✓ Use of “Day-to-day-level” features, such as a feature for receiving bank credit data and a feature for the integration of salary journal entries

Percentage of enterprises using TKC systems that have a profitable settlement

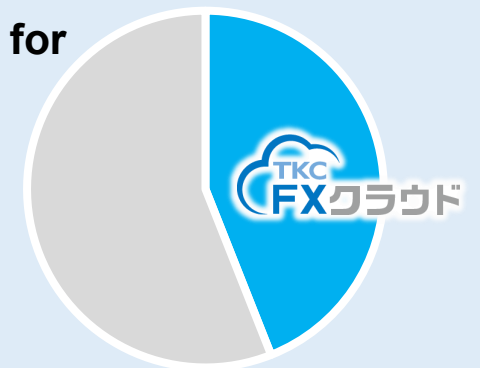
57.0% are profitable

The percentage of enterprises using TKC’s FX Series that have a profitable settlement is more than the percentage in National Tax Agency statistics (36.5%).



Percentage using cloud financial accounting systems for enterprises

44% are using cloud systems



Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

2 Provision of the Quick Monthly Report Service (since November 2024)

The number of users exceeded 16,000 in the 10 months since its launch



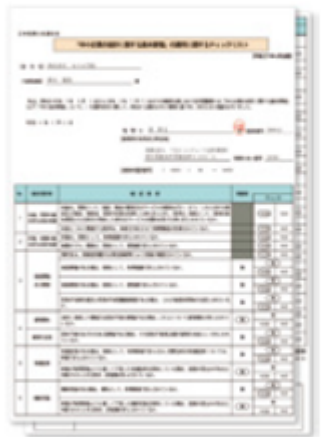
- ✓ The Quick Monthly Report is sent via auto-generated emails to SME business owners, directors of firms, and others
- ✓ Marginal income statements, equity ratios, comments, etc. are delivered to the smartphones of business owners
- ✓ Allows business owners to make swift business decisions even during business trips and stay abreast of numerical data

Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

③ Support for the preparation of highly reliable financial statements based on timely and accurate bookkeeping

<The reliability of SMEs’ financial statements can be verified from the following three documents.>

Chusho Kaikei Yoryo (General Accounting Standard for SMEs) checklist



Confirm compliance with the Chusho Kaikei Yoryo (General Accounting Standard for SMEs).

Tax Audit Report



Confirm that the tax consultant has fulfilled their duty of due care and accountability in the process of preparing the tax return.

Certificate of Bookkeeping Timeliness



Confirm that the tax consultant has fulfilled their duty of due care and accountability in the process of preparing the tax return.

649,000 enterprises supported by TKC in filing electronic income tax returns

記帳適時性証明書 第 3139535975 号

(当法人は、日々の記帳から会計帳簿・月次試算表・決算書・税務申告書の作成と電子申告まで一気通貫です。)

発行日：令和7年 5月13日

税理士法人 TKCコンピュータ会計事務所 殿

株式会社TKC 代表取締役社長 飯塚 真規

貴関与先法人 株式会社 SCG印刷 (法人番号:7123456789012) 殿における

会計帳簿の適時作成義務(会社法第432条①)の遵守状況、並びに決算書は会計帳簿と完全一致していること、さらに電子申告した法人税申告書は当該決算書に基づいていること(法人税法第74条①)を証明します。

1. 「資料1：過去3年間における月次決算及び年次決算の状況」について (審査) Y N

①TKC会員は「TKC全国会行動基準書」に基づいて、会計記録の適法性などを確保するため毎月、関与先に出向き巡回監査することが求められています。貴事務所の実践状況は資料1のとおりです。

②「監査対象月」は貴事務所が巡回監査を行った会計期間、「仕訳数」は当月の試算表に計上された仕訳の件数、「データ処理日」は月次決算が完了した日を示しています。

③「決算書に付した番号」(17行目)は、書面の「決算報告書」の各頁左下に付した番号で、これと同一の番号が印刷されている貸借対照表及び損益計算書は、会計帳簿の期末科目残高と完全に一致しています。

2. 「資料2：前期(第35期)の法人税申告書の作成状況」について

①TKCシステムは会計帳簿(仕訳帳・元帳・月次の試算表)及び決算書の作成、これに続く法人税申告書・消費税申告書の作成、さらには国税と地方税の電子申告まで一気通貫となっています。

②前期の決算書に計上された「税引き後当期純利益(損失)」(資料1の18行目(A))と前期の法人税申告書別表4の「当期利益又は当期欠損の額(1)」(資料2の2行目(B))とは完全に一致しており、貴関与先殿の法人税申告書は当該決算書に基づいて作成されています。

3. 税理士法第33条の2に定める書面添付(「決算申告確認書」の提出)の実践について

TKC会員は「TKC全国会行動基準書」により、税務申告書の提出に当たっては、税理士法第33条の2に基づく書面を添付することが求められています。貴事務所の実績は資料3(3行目)のとおりです。

4. TKC財務会計システムの継続利用期間について

①貴関与先の財務データは、平成27年4月分から継続して利用しており、利用期間は10年0か月となります。

②この利用期間において過去仕訳及び科目残高の適時的な修正・追加・削除の処理はなされていません。

5. この証明書の真正性は、TKC全国会HP(https://www.tkc.jp/)から確認できます。

なお、そこでは事務所名と商号の表示を省略しています。(掲載期限：令和8年5月31日) 以上

資料1：過去3年間における月次決算(○翌月：○翌々月：無印遅れ/期首月と期末月は調整)及び年次決算の状況

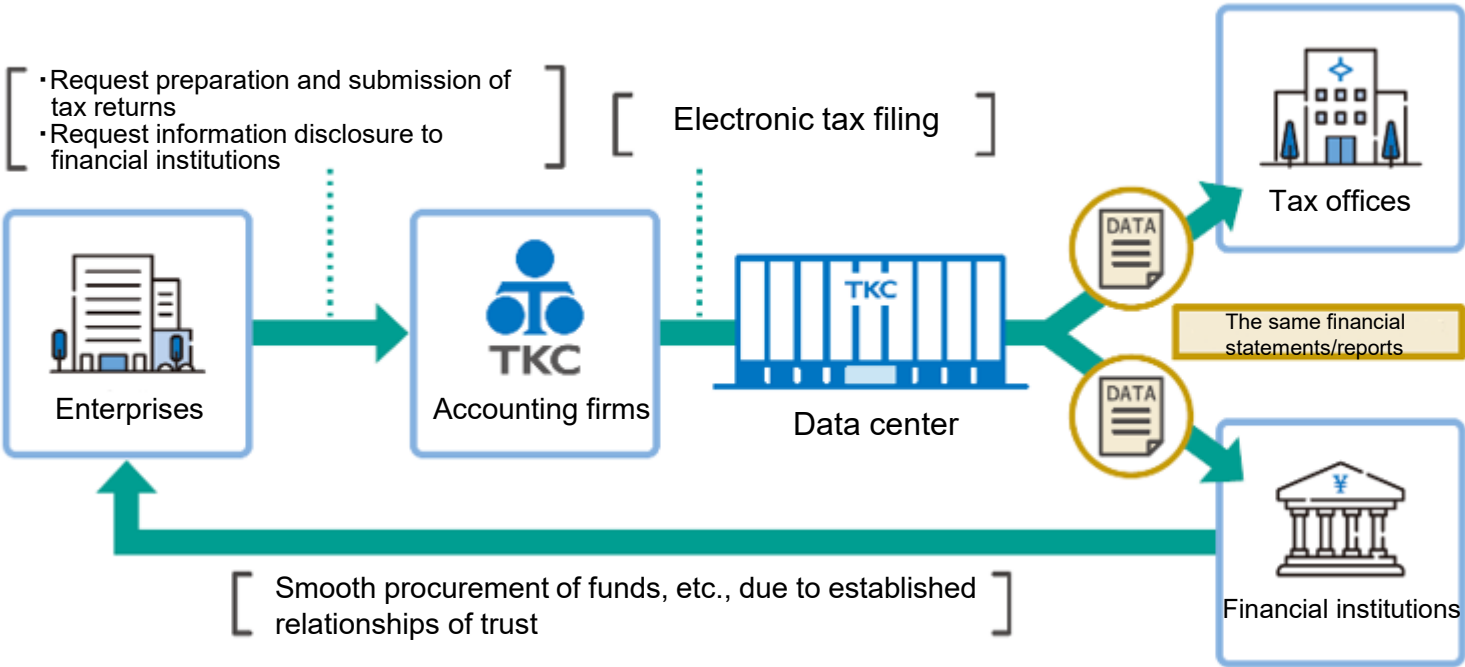
年	第33期	令和4年4月1日-令和5年3月31日	第34期	令和5年4月1日-令和6年3月31日	第35期	令和6年4月1日-令和7年3月31日						
月	監査対象月	仕訳数	データ処理日	注	監査対象月	仕訳数	データ処理日	注	監査対象月	仕訳数	データ処理日	注
1	令和4年4月	892	令和4年5月23日	○	令和5年4月	982	令和5年5月23日	○	令和6年4月	848	令和6年5月23日	○
2	令和4年5月	854	令和4年6月14日	○	令和5年5月	941	令和5年6月14日	○	令和6年5月	817	令和6年6月14日	○

Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

4 Promotion of TKC Monitoring Information Service

Highly rated by financial institutions and credit guarantee corporations that offer management support to SMEs

Used more than
360,000
times!



Guidelines for
Personal Guarantee
Provided by Business
Owners

Can verify the 3 requirements
for cancelling personal
guarantees

- (1) properly separating the accounting of transactions between corporations and individuals
- (2) maintaining a certain standard of financial foundation
- (3) ensuring the transparency of management through the accurate determination of financial position as well as timely and appropriate information disclosures

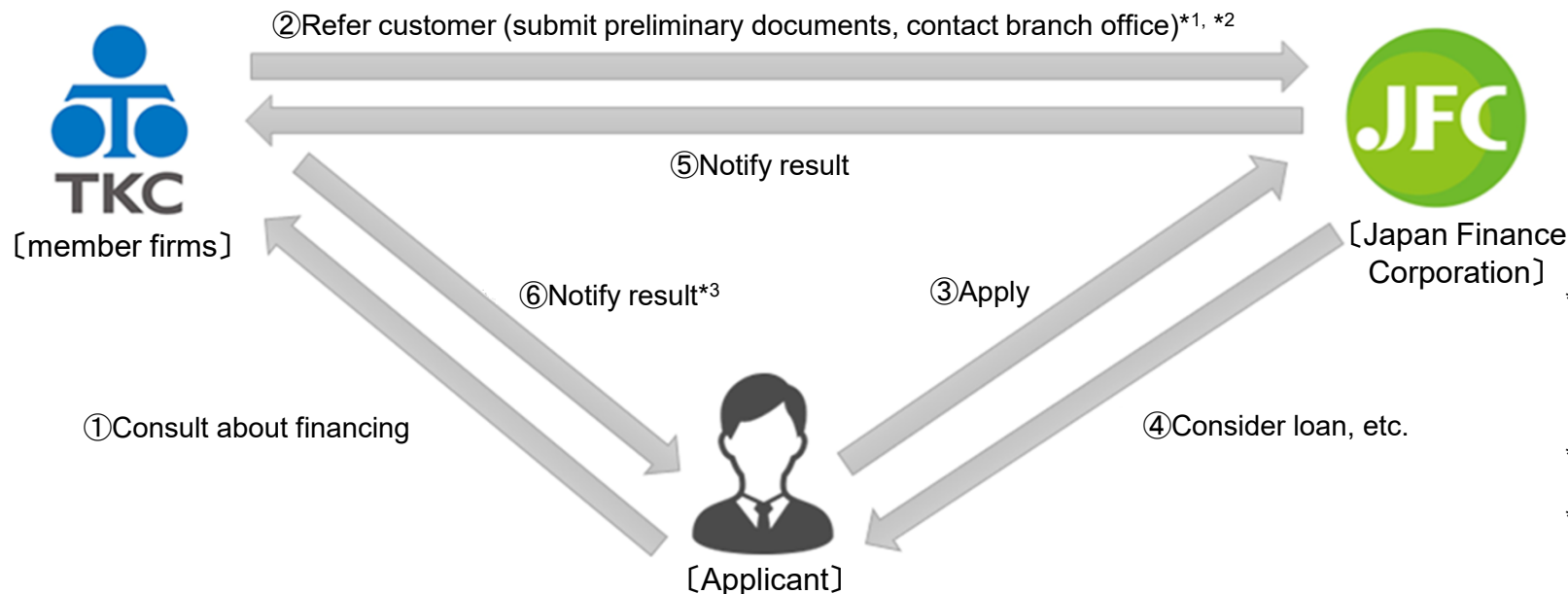
Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

⑤ Launch of TKC Fast Link

(September 2025)



- ✓ Digitalizes loan application, screening, and monitoring
- ✓ Through swift decision-making on loans, this service supports smooth financing for SMEs and small business operators



Loan decisions made
within **5** business days

*1 TKCNF Members submit in advance materials such as financial statements, trial balance sheets, plans prepared using the Continuous MAS System, and the prescribed letters of reference (for TKC Fast Link). JFC can use these materials to make loan decisions and carry out screenings more quickly.

*2 By using JFC Direct to deliver the above materials, materials can be submitted in a timely and secure manner.

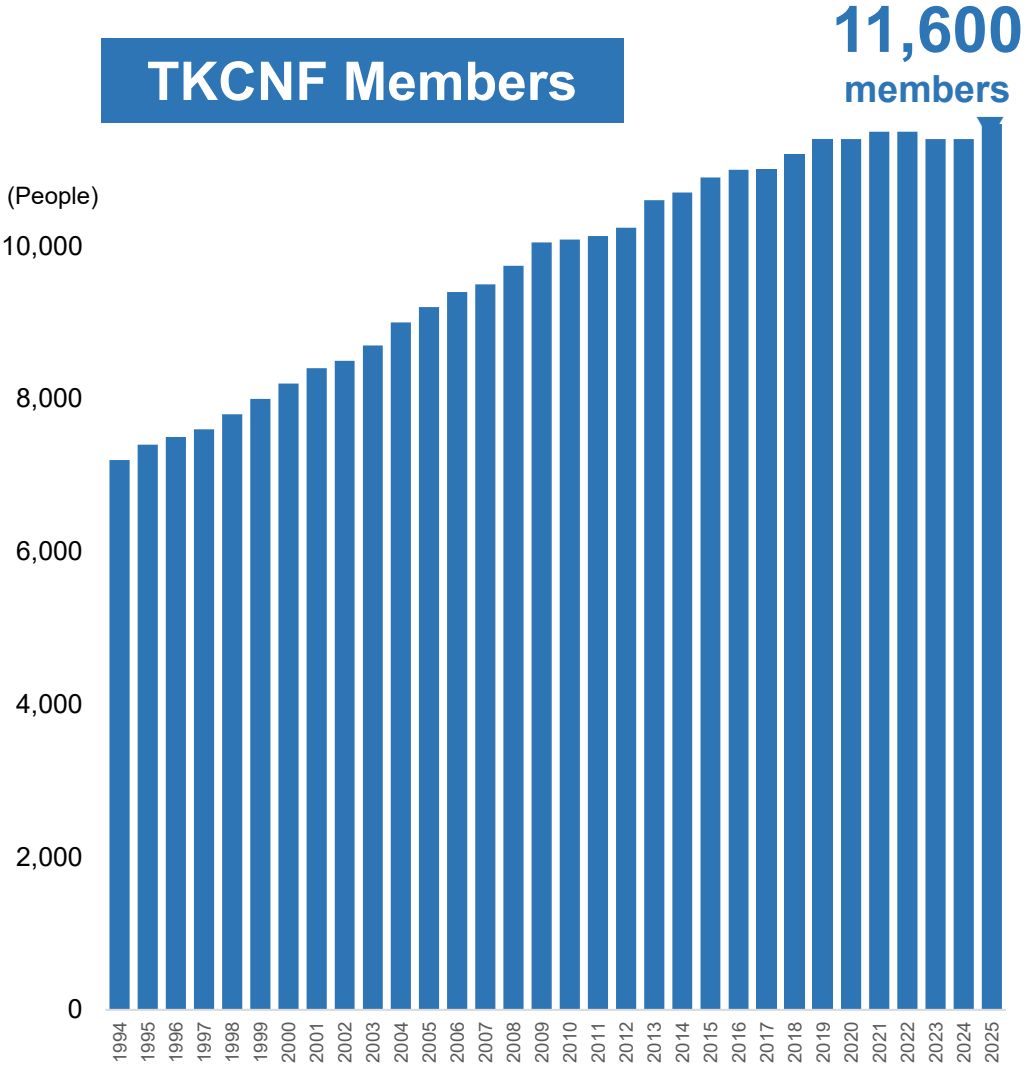
*3 After the loan is executed, financial statements are continuously submitted to JFC through the TKC Monitoring Information Service.

Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

⑥ Soliciting new members
(promoting membership of TKCNF)

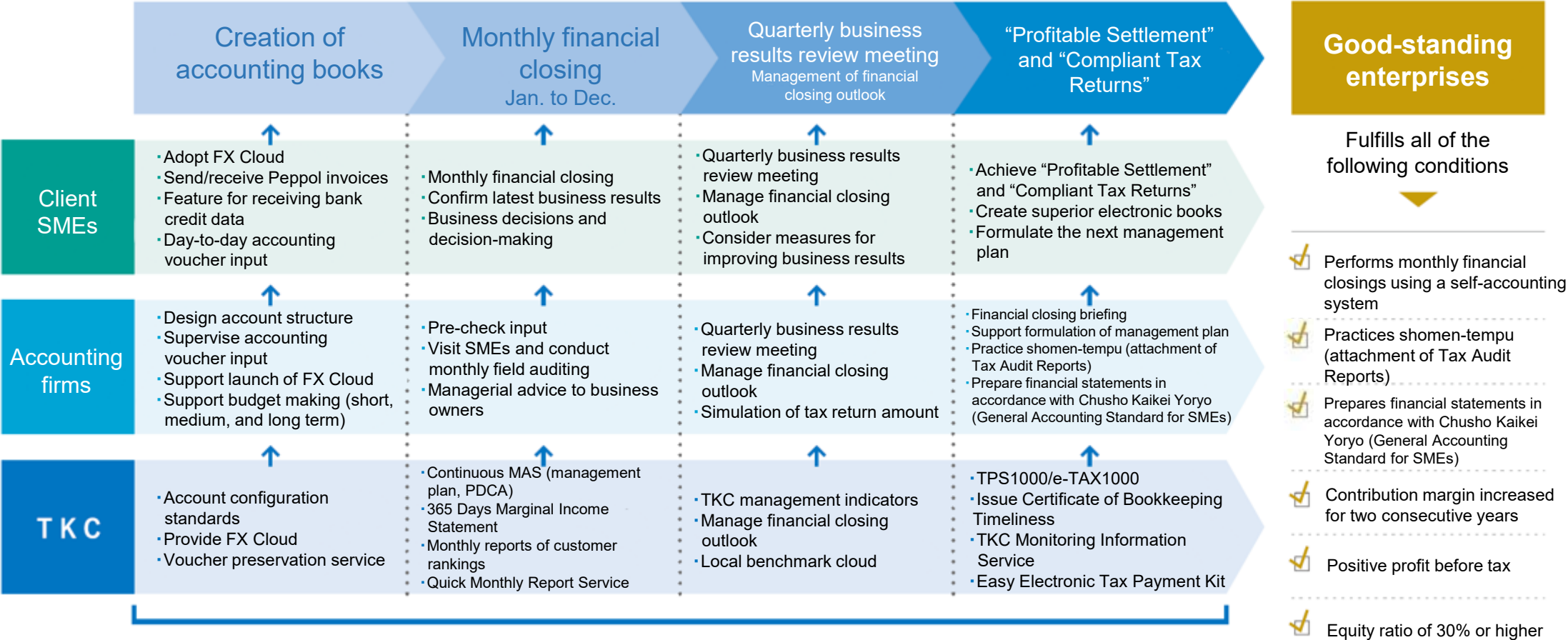
- ✓ Stepped up solicitation efforts in collaboration with TKCNF
- ✓ Enhanced the support system for firms joining TKCNF

Number of new members: **364**
(October 2024–September 2025)



Activities to achieve “Profitable Settlement” and “Compliant Tax Returns”

⑦ Support for monthly financial closing by TKCNF member firms and fostering of good-standing enterprises



TKC’s data center can conduct accounting to filing tax returns and making payments in a seamless digital process.

Expansion into the listed enterprise market

① Initiative on digital invoices

TKC Corporation acts as the representative managing corporation of the E-Invoice Promotion Association (EIPA)



② Communication of initiatives related to the adoption of the revised lease accounting standards



③ Expansion of market share among listed enterprises and support for expanding the client base of TKCNF Members

Group Relief Corporate Tax System: Used by **approx. 46%** of enterprises with more than 100 million yen in share capital

TKC Consolidated Group Solution: Used by **44%** of listed companies (and **94** of the top 100 companies with the highest turnover)

Expansion of market for legal information database services

*TKC study

No.1

Largest archive in Japan

Over **357,000** judicial precedents

No.1

Most number of legal journals and other content and records in Japan

62 titles

21 legal publishers, etc.

No.1

Used by 97% of Japanese law schools
Used by over 160 faculties of law, etc.
Used by over 27,500 user municipalities

Number of IDs **70,000**

For law schools
(faculties of law and researchers)

Law School Educational and Research Support System

The education and research support systems for law school

Law schools / faculties of law
Can be used as a guide when conducting research or writing papers for law-related courses.

Faculties of law and others

- Study tools for civil service examinations
- Study tools for the Test of Legal Proficiency

For law school graduates

Support System for Law School Graduates

Support law school graduates to pass the bar exam through drills for short-answer questions and essays, as well as three mock exams held annually.

For legal apprentices



The extensive database is a trusted partner to support your legal apprenticeship. In addition to an affordable annual fee, legal apprentices can switch from the Support System for Law School Graduates for free.

For legal professionals and corporate legal departments



Contains all types of legal information, such as precedents, laws and regulations, bibliographic references, journals, and practice support tools.

The collection boasts 62 legal journals and related materials, making it one of the largest in Japan.

Meeting the specification of the standardization of local government information systems

Local Government Information System Standardization Basic Policy

Significance and objectives of integration and standardization

- Aim to complete migration to standard-compliant systems using Gov-Cloud by March 31, 2026 (end of the government fiscal year) (details set forth in the Standardization Basic Policy revised on September 8, 2023)
- Aim to reduce the operation expenses of information systems, etc. by 30% compared to FY2018 levels
- Develop the digital infrastructure of local governments, ensure an environment for competition, and build a quick and flexible system from system ownership to usage

● By Sept. 30, 2025 Completed migration for **68 municipalities**



● By Mar. 2026 Plan to complete migration for **164 municipalities**

Support for digitalization and online provision of administrative procedures

Smart Application System



Adopted

including government ordinance-designated cities

By over 65 municipalities

Easy Service-Counter System

Adopted

By over 120 municipalities

申請前設問 > 本人確認 > 入力 > 申請者検索 > 経路入力 > 設問 > 確認

以下の設問に回答してください

年金を受給されていますか？	はい	いいえ	
国保に加入する方はいますか？	はい	いいえ	
65歳以上の方はいますか？	<input checked="" type="button" value="はい"/>	いいえ	
福祉サービスを受けていますか？ ※具体的な福祉サービスは説明をご覧ください。	はい	いいえ	わからない

1 / 2

My Number Card Issuance Reservation and Management System

Adopted

By over 190 municipalities

TASKクラウド | マイナンバーカード交付予約・管理システム | TASK市 | 2024年10月22日 (火) | ツール | ヘルプ | ログアウト

予約状況

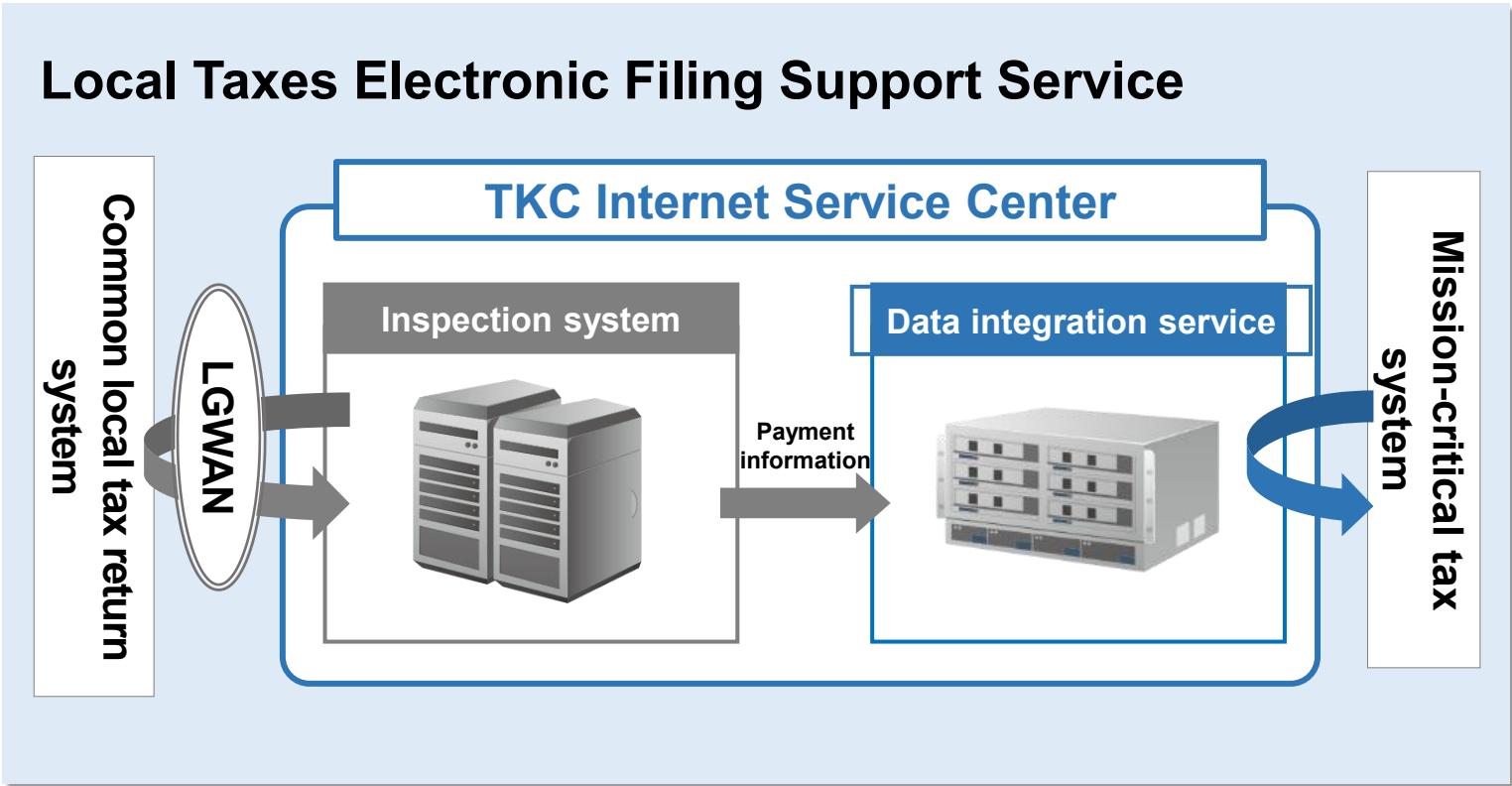
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マイナンバーカード状況

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Support for digitalization of local tax administrative procedures

Enhanced and expanded the features of related systems for the launch of the common local tax return system



Municipalities using TKC's system



Jointly developed proposals with approx. 50 partner enterprises with which we have alliance partner agreements

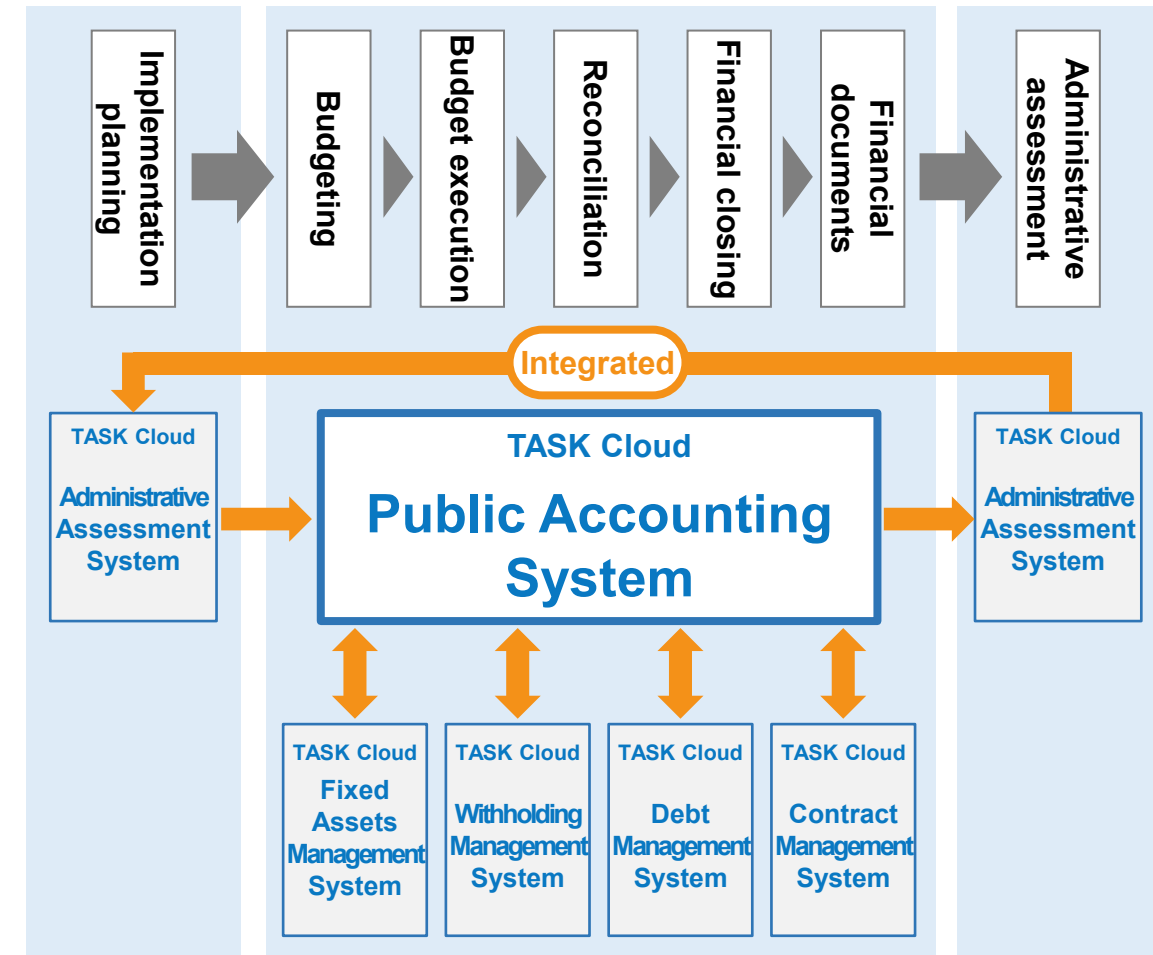
Support for digitalization of internal administration

Public Accounting System **Adopted** By over **400** municipalities

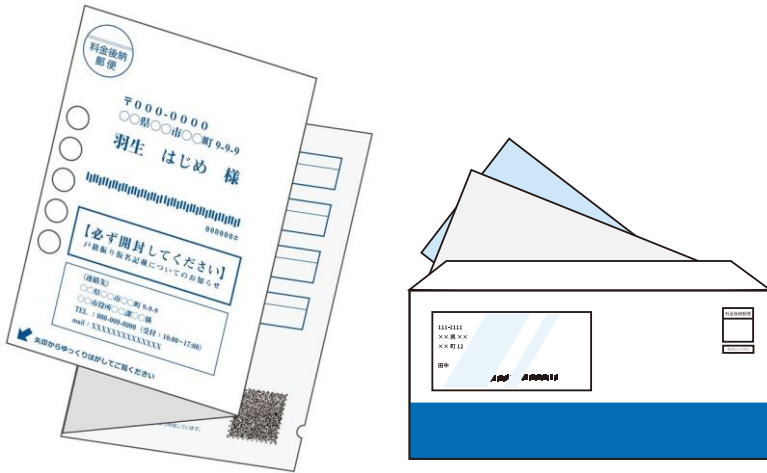
- ✓ Provided holistic support from implementation planning to budgeting, financial closing, and administrative assessment
- ✓ Significantly enhanced various functions that support sustainable administrative management and the functions of electronic approval systems

Development of document management system

Promote the digitalization and streamlining of internal administration through integrated use with the Public Accounting System



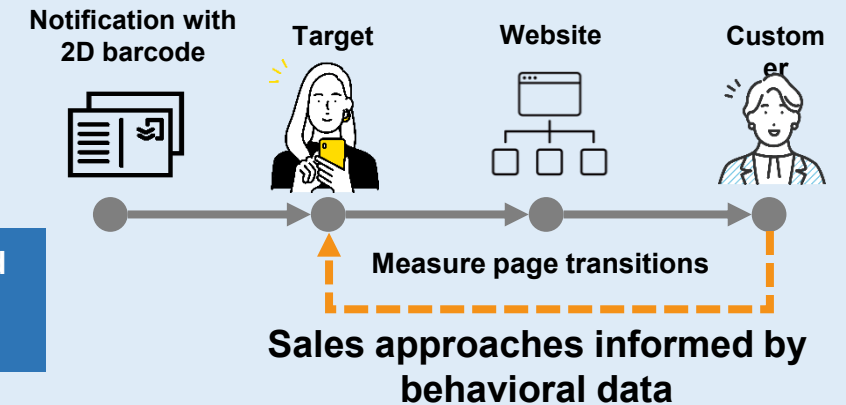
Data printing services (DPS)



- ✓ Direct mail (DM) printing service
- ✓ Questionnaire printing service
- ✓ Business process outsourcing of notification services

Measurement of DM's effects

Visualized the effects of DM and used them to inform sales approaches

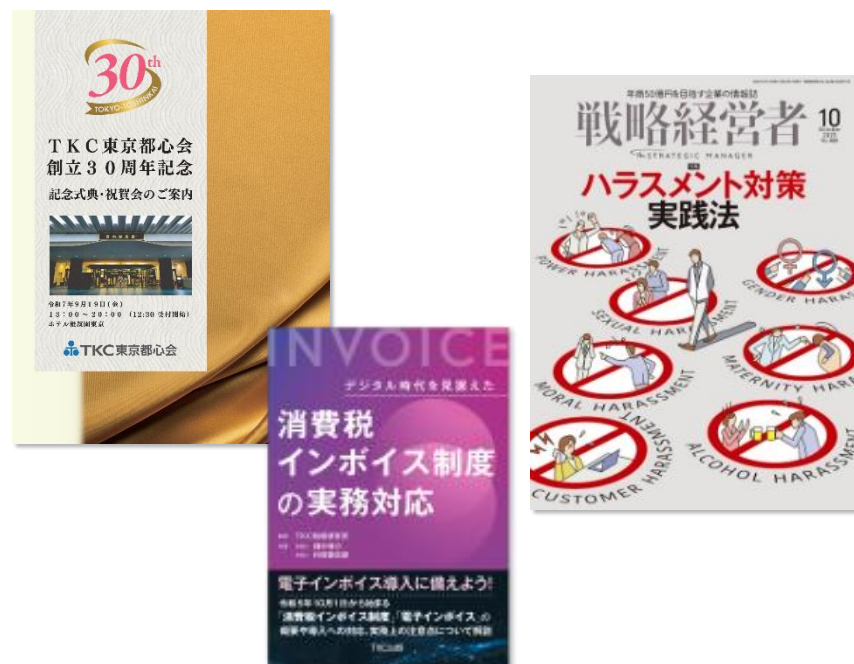


Uni-Voice audio code

Printed text information can be listened to as audio



Printing of commercial-use materials and business forms



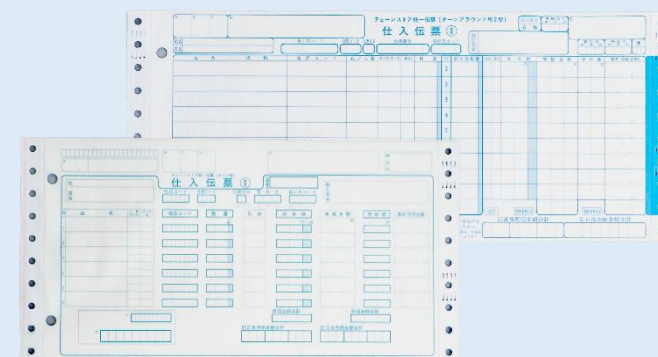
Commercial-use materials and promotional giveaways

Developed paper-based promotional giveaways using our commercial printing service

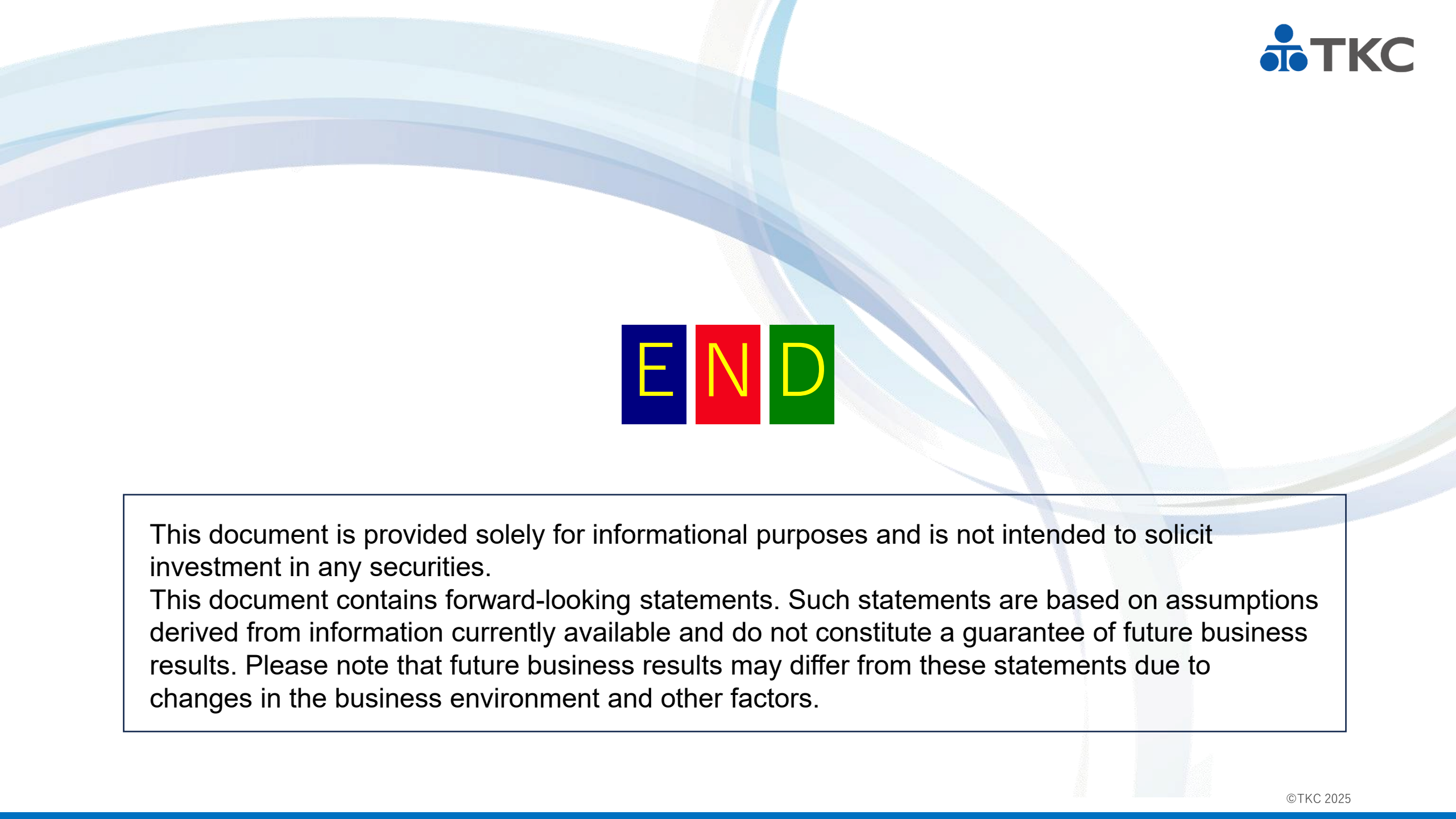


Handwritten forms and specific forms

Demand for business forms remained strong



- ✓ Printed materials for anniversary events
- ✓ Revised editions of specialized books (due to legal revisions)



END

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This document contains forward-looking statements. Such statements are based on assumptions derived from information currently available and do not constitute a guarantee of future business results. Please note that future business results may differ from these statements due to changes in the business environment and other factors.