



NeedsWell
Try & Innovation

Needs Well Inc.

Financial Results Briefing for the Fiscal Year Ended September 2020

November 30, 2020

Presentation

Moderator: We are now on time, so we will hold the investor relations meeting for Needs Well Inc. First of all, I would like to introduce you to the two people from the Company. First, Mr. Kozo Funatsu, President and CEO.

Funatsu: Funatsu. Thank you very much.

Moderator: Thank you very much. Mr. Nobuyo Goto, Managing Director.

Tsukada: On behalf of Goto, this is Tsukada, in charge of the Administration Department. Thank you in advance.

Moderator: Thank you very much.

Today, President Funatsu will explain the matter, but once the explanation is finished, we have set aside time for a question-and-answer session.

Well then, President Funatsu, thank you in advance.

Funatsu: Once again, this is Funatsu from Needs Well Inc. Today, the spread of the coronavirus has become quite severe and, in this situation, I would like to express my sincere appreciation for attending our briefing.

As we see there, this fiscal year terminated at the end of September 2020. I would like to explain the Company's financial results and its medium-term management plan for the next three years. I look forward to working with you today.

I would like to give you an explanation of three points: The status of financial results, the business performance forecast for the fiscal year ending September 2021, and the growth strategy.

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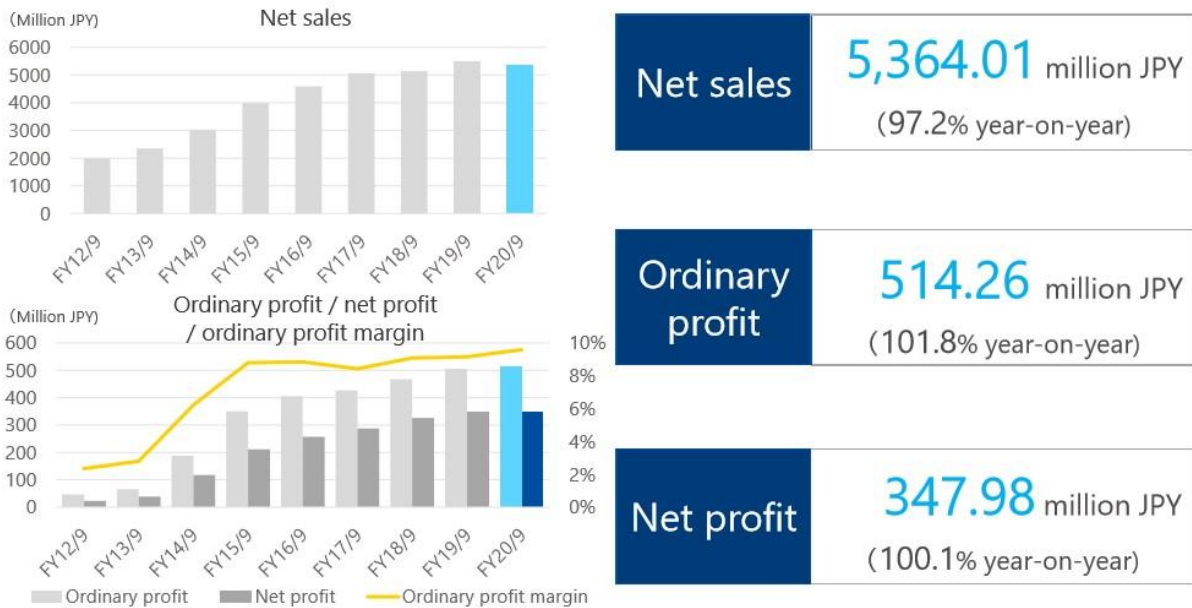
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1) Financial highlights

Net sales **decreased** due to the spread of COVID-19,
ordinary profit **increased** due to cost reduction



FY2020/9 Financial Results

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First of all, the highlights of the financial results.

As stated here, in April this year, the coronavirus became tougher in earnest, and the declaration of an emergency took place. Amid a situation in which we faced considerable difficulties in terms of work, we felt a slight decrease in sales due to the impact on our operations.

As a result, we compensated reduced sales by reducing expenses, which resulted in increased ordinary income, that is, lower sales and higher profits.

Sales were JPY5.36401 billion, or 97.2% of the previous year, as you can see. However, ordinary income was JPY514.26 million, or 101.8% of the previous year's level, and net income remained unchanged from the previous year's level. Although the environment was somehow tough, we were able to secure the figures you can see in terms of business performance.

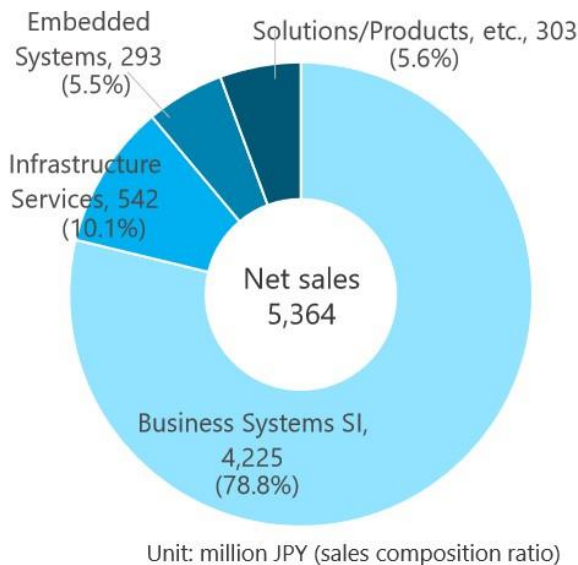
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2) Performance results

- Business Systems SI and Embedded Systems slumped due to the negative impact of the spread of COVID-19
- Sales of Solutions/Products, etc. remained strong



Business Systems SI

Some projects were canceled or postponed despite striving to secure personnel and train engineers.
97.0% year-on-year

Infrastructure Services

Development continued at a stable pace.
103.9% year-on-year

Embedded Systems

Some orders for the manufacturing industry were canceled or postponed despite focusing on automobiles and medical devices, which are fields with potential for future growth.
76.0% year-on-year

Solutions/Products, etc.

Expanded solution lineup. Integrated functions (AI-OCR, RPA, etc.) provided by leveraging our strengths in software development have been popular.
118.5% year-on-year

Specifically, we are currently pursuing four service lines. Of these, business system development and embedded system development have been affected by the spread of the coronavirus. As you can see, business system development is 97% YoY, a decrease, as shown at the right edge.

Embedded development, particularly in the areas of automobiles, health care, and manufacturing, has fallen to 76% of the previous year as our projects have been canceled or postponed due to the impact of a considerable shutdown of our factories.

However, our Solutions Business has grown considerably since two years ago, showing a 118.5% YoY value, and contributing considerably to profits. As a result, our Solutions Business has maintained fairly strong performance.

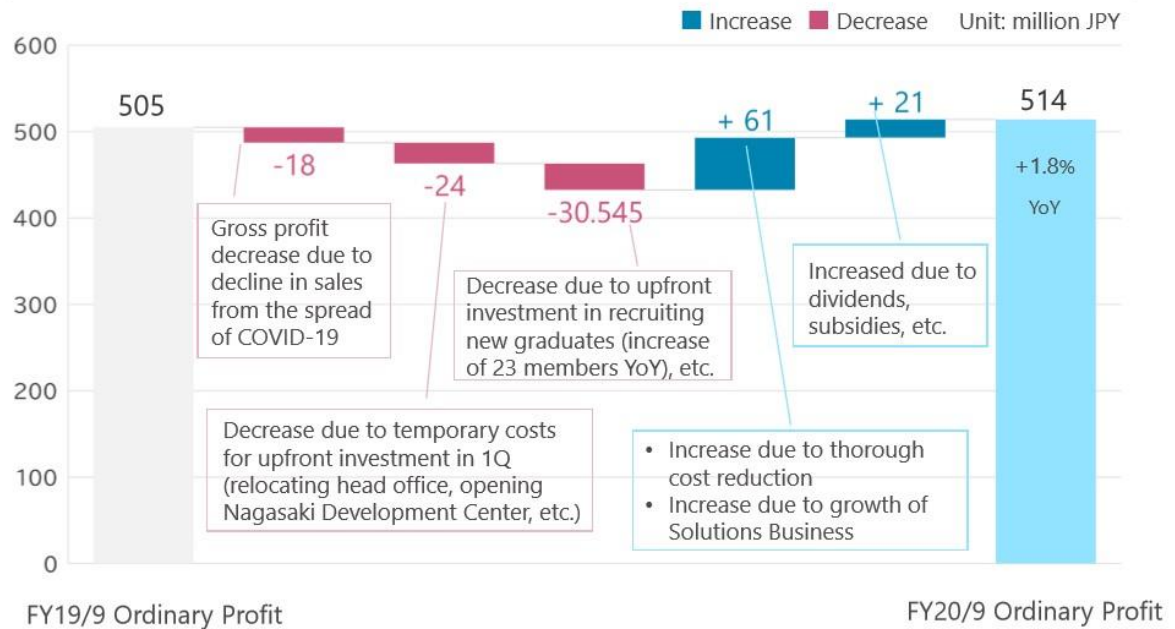
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3) Ordinary profit analysis

Ordinary profit **increased** as the effects of declined sales were covered by cost reduction, etc.



This is followed by an analysis of the factors behind changes in ordinary income.

Whether it's the impact of the slight decline in sales; the impact of hiring new graduates; or the impact of the new head office, the Nagasaki Development Center, and the up-front investment associated with it, we covered these expenses by cost reductions and the expansion of the Solutions Business, and profits eventually settled down to an increase of 1.8%.

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4) Profit & loss statement

Ordinary profit ratio remained at a high level of **9.6%**
(Up 0.4 pts year-on-year)

Unit: million JPY	FY2019/9		FY2020/9		Year-on-year
	Result	Net sales ratio	Result	Net sales ratio	
Net sales	5,517	-	5,364	-	97.2%
Business Systems SI	4,354	78.9%	4,225	78.8%	97.0%
Infrastructure Services	521	9.5%	542	10.1%	103.9%
Embedded Systems	385	7.0%	293	5.5%	76.0%
Solutions/Products, etc.	255	4.6%	303	5.6%	118.5%
Gross profit	1,300	23.6%	1,280	23.9%	98.5%
SG&A expenses	792	14.4%	787	14.7%	99.4%
Temporary cost (investment)	0	0.0%	24	0.5%	-
Others	792	14.4%	763	14.2%	96.3%
Operating profit	508	9.2%	492	9.2%	97.0%
Non-operating profit	1	0.0%	21	0.4%	1658.5%
Non-operating expenses	4	0.1%	0	0.0%	4.0%
Ordinary profit	505	9.2%	514	9.6%	101.8%
Net profit	347	6.3%	347	6.5%	100.1%

This is followed by an introduction to the income statement. Ordinary income was 9.6%, up 0.4 percentage points from the previous year. I think this is a high level of profitability in the IT industry.

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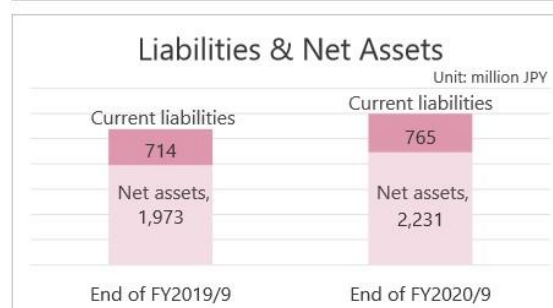
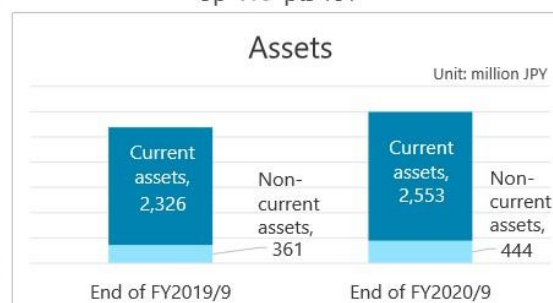
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5) Balance sheet

*Selection of significant entries only Unit: million JPY		End of FY2020/9		Year-on-year
		End of FY2019/9 Result	Result	
Assets	Cash and deposits	1,548	1,780	231
	Accounts receivable	705	689	-15
	Prepaid expenses	47	34	-13
	Total current assets	2,326	2,553	226
	Software	65	58	-6
	Investment securities	0	83	83
	Deferred tax assets	102	97	-5
	Leasehold and guarantee deposits	85	85	0
	Insurance funds	76	76	0
	Total non-current assets	361	444	82
Total assets	2,688	2,997	309	
Liabilities	Accounts payable - trade	146	101	-44
	Accounts payable - other	128	137	9
	Accrued consumption taxes	47	106	59
	Provision for bonuses	241	265	23
	Total current liabilities	714	765	50
	Total non-current liabilities	0	0	0
Total liabilities	714	765	50	
Equity	Share capital	414	415	0
	Legal capital surplus	270	271	0
	Retained earnings brought forward	1,287	1,521	233
	Valuation difference on available-for-sale securities	0	22	22
	Total net assets	1,973	2,231	258
Total liabilities and net assets	2,688	2,997	309	

Continued stable financial position

➔ Equity ratio at **74.5%**
Up 1.0 pts YoY



This is followed by the balance sheet.

At the top, cash and deposits amounted to JPY1.78 billion, as we look at FY2020. Our financial position continues to be stable with an equity ratio of 74.5%.

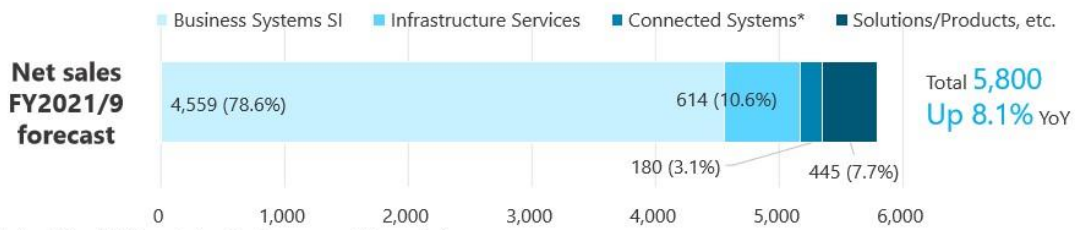
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1) Results forecast

Aim to increase sales and profits through newly launched Logistics Business, strengthening solutions, etc.



Unit: million JPY (against net sales composition ratio)

* From the fiscal year 2021/9, Needs Well reorganized all service lines and launched the development of "Connected Systems" to strengthen our connected technology. As such, year-on-year comparisons for each service line are not available and therefore have not been included.



Unit: million JPY (YoY)

Next, I would like to explain our earnings forecasts for 2021. Forecast of results.

Our new goal is to increase sales and profits by entering the Logistics Business, particularly in the face of difficulties in manufacturing, and by building a robust lineup of solutions.

Sales are expected to be JPY5.8 billion, an increase of 8.1% over the previous year. Ordinary income increased 4.4%, to JPY537 million, and the ordinary income margin was 9.3%. We will start new businesses and invest in research and development, such as creating a lineup of solutions, so I think that the current fiscal year is facing a difficult situation when it comes to achieving a positive profit margin. Accordingly, we intend to focus on upfront investments.

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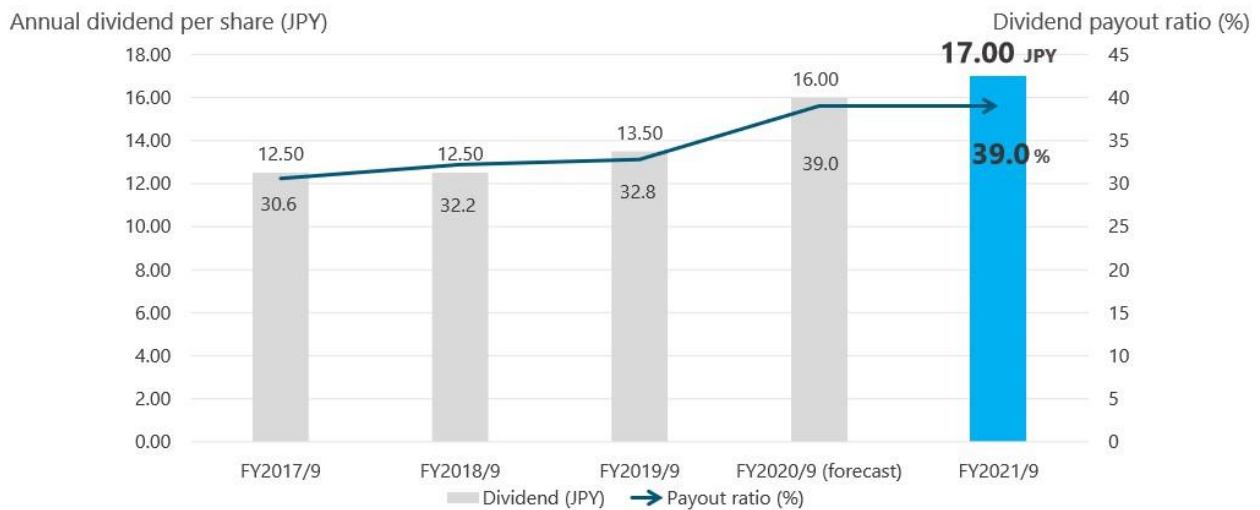
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2) Dividends and shareholder returns

Dividend per share: **+1 JPY** (YoY) increase forecast (FY2021/9)

Annual dividend forecast: 17.00 JPY/share Dividend payout ratio forecast: 39.0%



* Needs Well conducted stock splits on May 12, 2017 at a ratio of 100 shares per share, on April 1, 2018 at a ratio of 2 shares per share, and on January 1, 2019 at a ratio of 2 shares per share. Past annual dividends per share have been retrospectively adjusted based on these stock splits.

This is followed by dividends and shareholder returns.

We intend to increase the dividend by JPY1, so we intend to increase the dividend gradually each year.

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3. Growth strategy



I will continue to explain our growth strategy.

Our growth strategy is based on seven key initiatives. Within these seven areas, this is a new area to enter, with the launch of a new second Logistics and Connected Business. I would like to explain the details one by one from now on.

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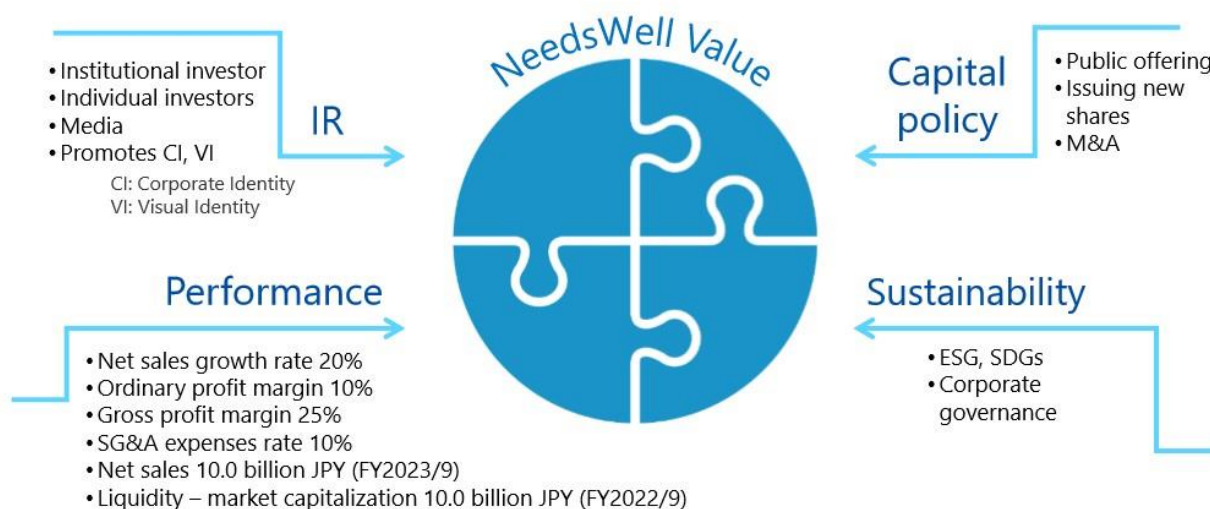
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1) Promote improvement of corporate value



Promote our management philosophy of
“Contributing Broadly to the Economy and Society”
through improvement of the NeedsWell Value



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First, we will promote the enhancement of corporate value.

In order to promote our corporate philosophy of "continuing to contribute to the economic system in a wide range," we will classify our products into four categories: Regarding business performance, our goal is to grow the ordinary profit margin by 10%, the sales growth rate by 20%, the gross profit margin by 25%, and the SG&A ratio by 10%. We intend to bring sales from JPY5.5 billion to JPY10 billion in FY2023. We are also aiming for a total distribution value of JPY10 billion in the FY2022.

In conjunction with this, we will increase our corporate value while also implementing IR activities on a regular basis in order to appeal to our broad range of shareholders. I have already announced that I would like to regularly conduct IR activities for institutional investors, who have come to us today. I would like to increase our corporate value by issuing new shares and so forth.

In addition, in line with our ongoing management philosophy, we intend to promote sustainability by encompassing ESGs and SDGs. We intend to increase our corporate value while steadily advancing these four pillars.

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Digital society brought about by AI x big data;
newly launched Logistics, Connected Businesses

Logistics Business

Seeking business alliances in the logistics industry for joint development of **logistics systems**



- WCS (warehouse control system) for managing AGVs (automated guided vehicles), etc.
- WMS (warehouse management system) optimized for integration with WCS



Saving labor and improving efficiency
at logistics sites

Connected Business

Exploring the potential of telematics and smart cities by collecting and utilizing data while strengthening connected technologies

Second, we have the start-up of Logistics and Connected Businesses.

With the Logistics Business we are in a new field. We cannot continue by only developing IT software. In areas where we do not have know-how, we will seek business alliances, first of all in the Logistics Business, and particularly in the warehouse system, which we are thinking of.

Now that the world is becoming more digital, considerable goods are moving on the Internet, so we can use robots for the warehouse control system that can automatically provide consumers without human resources, as we are writing here. Later, in terms of WCS, we intend to provide this warehouse management software system to realize efficiency in the logistics field.

Today, we intend to do this while seeking out business alliances, and we are currently advancing the development of systems on a contract basis. In the future, we intend to further expand this Business while forming business alliances.

In addition, in the new connected business field, we are currently developing software to control automobiles and medical devices. We want to utilize big data, such as location information, coming from sensors such as in automobiles, so we can eventually develop telematics systems linked to automated driving.

I would like to quickly launch the field of smart cities as well, analyzing big data using AI for greater efficiency in the digital society.

We intend to offset the current slump in manufacturing with these initiatives.

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3) Expand AI Business

Expand AI Business by expanding the  **Work AI** lineup



AI Remote Education

Quantitative visualization of business talks with numerical values and graphs.

AI comparison of information with top-performing models to provide feedback on points needing improvement.

Utilizing know-how in integration for **AI, AI-OCR, RPA**, etc.

to propose solutions for overcoming the **2025 Digital Cliff**



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We have been advancing this plan for some time, and we are considering the further expansion of our AI Business.

Our AI Business is called Work AI and, as we see in this diagram, our goal is to create an AI system that utilizes corporate data by industry, whether it's the public and social infrastructure industry, construction industry, financial industry, or distribution industry. We have been doing this for two years.

The first is Speak Analyzer, which was announced this spring. We have been considering a system that can be used to educate sales people while analyzing sales talks of sales people. We are now focusing on life insurance companies and other areas, and are now trying to make this software a reality.

At the same time, in order to eliminate manual inputs, we have introduced an AI-OCR and are planning to use our AI and RPA know-how to provide our services without human intervention.

Recently, however, we have been thinking of compensating for the decline in the number of people who understand the old system due to the digital cliff in 2025, and we are currently considering countermeasures to address these issues while setting up a committee within the Company. This is our AI Business.

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4) Expand nearshore development

Nagasaki Development Center aims to maintain
100 employees in FY2024/9

Utilize nearshore bases to acquire highly competent personnel and provide solutions for labor shortages

Personnel acquisition

- Recruiting and training highly competent engineers who seek local employment
 - Recruiting from local universities
 - Recruiting U-turn and I-turn personnel

Nearshore utilization

- Expand nearshore development system by accepting orders for out-of-office projects
- Promote transition from dispatch and residential styles while standardizing nearshore development



Expansion of near-shore development.

We opened this in October last year and hope to have 100 employees in the FY2024. This is a system that includes not only our employees but also local companies, and we hope to have a system of 100 people.

The objectives of near-shore are still to acquire excellent human resources and to eliminate the shortage of human resources. Concretely speaking, we aim to recruit local university students, while hiring U-turns and I-turns.

Fortunately, we have been listed since about two years ago, so we are attracting high-quality students. In order to further accelerate the pace of hiring, we intend to establish a local base and hire about six employees in Nagasaki in April this year, and we have decided to hire 10 employees next spring. Since the recruitment ratio of public universities has been rising year by year, I think the advantages of establishing this base have been considerably gained.

Now, because of the coronavirus, the customers themselves also want to avoid developing at their site. Through near shore, we will proceed with development in the home base of Nagasaki, while eliminating development at the customer's site. Our aim is to deliver high quality while compensating for the shortage of human resources in the Kanto area. We are currently in the process of internally promoting the standardization of near shore development.

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5) Establish business foundation

Establishing a business foundation for stable development into the future as a listed company

Business Systems SI

- Expand into the **financial** sector by accumulating business knowledge and training highly-skilled engineers
- New development into the **logistics** sector

Infrastructure Services

- **Coordinate with Business Systems SI** for total orders

Connected Systems

- Strengthen **connected** technology in addition to specialization in automobiles and medical equipment

▶▶▶ Service line composition

Service lines that **establish the business foundation**

Business Systems SI

Infrastructure Services

Connected Systems

+

Service line that **accelerates business expansion and increases added value**

Solutions/Products, etc.

We will continue with the establishment of the business foundation.

In addition to the current existing businesses, business system development, foundation building, and new automotive and medical equipment fields, we intend to achieve stable growth in the field of the newly renamed “connected,” in order to establish a business foundation that will achieve stable growth into the future as a listed company.

In the connected field, in addition to automobiles and medical care, I hope that we will proceed by utilizing big data and promoting DX.

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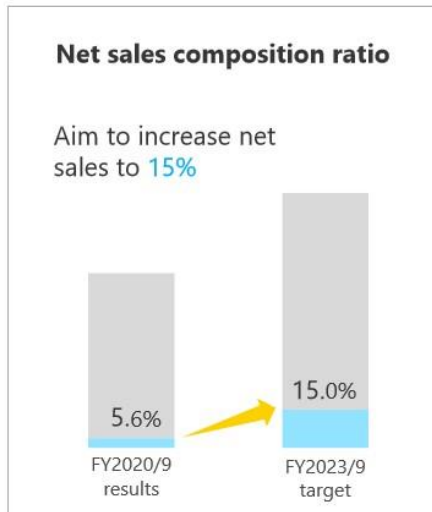
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6) Expand Solutions Business

Expanding the Solutions Business to accelerate business expansion and increase added value

Expansion strategy



- Add Needs Well's unique functions for AI, RPA, etc. to solutions provided by other companies
- Enhance lineup with IT re-engineering service, etc.
- Start subscription sales of **NW Security Police** (unauthorized access prevention solution)
- Package WMS (warehouse management system) developed by the Logistics Business for horizontal expansion as a solution for the logistics industry
- Continuous research and development to quickly incorporate future-oriented and cutting-edge technologies based on client needs and market trends



Next, the Solution Business at number six.

This will not be a Subcontractor Business, but we will provide optimal systems to clients ourselves to add value and increase profitability.

Currently, our Solutions Business accounts for about 5.6% of our total, but we are working to achieve 15% by FY2023.

Currently, we are advancing with the policy of providing not only our own solutions but also providing additional functions. The aim is to increase added value not only by individual products but also by combining them.

We are enhancing our lineup, and in November of this year we began sales of new IT reengineering services. IT reengineering services are domestic ERPs that we have already installed, but there was an inefficient portion of the core system around our mission-critical system, such as attendance or personnel, that was not being efficiently linked, and that was a manual input or inefficient part of our own.

We have been working to improve the efficiency of this process, whether it is a part of manual input or the delivery of data in collaboration, so that it can be covered by software. Our aim is to provide customers with the results we have developed in-house. This is the IT reengineering service.

As the security system of the 5G era has become very important, we have a product called NW Security Police. We intend to provide such products in a way that makes it easier for customers to introduce them, such as subscription-based sales of software and sensors.

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In addition, as I explained at the beginning, we will proceed with a new Logistics Business, so we would like to standardize these and package them as soon as possible, while developing solutions while expanding horizontally.

At the same time, we will continue to invest in research and development, such as in future-orientated AI, to expand our lineup of new solution products.

7) Increase direct sales to end users



Stabilize orders and improve profitability,
maintain and expand end user direct sales ratio to **over 50%**

Maintain and expand existing users

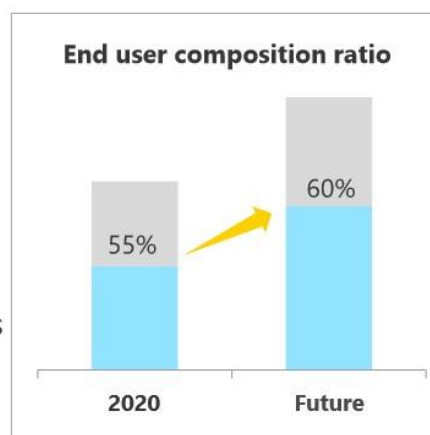
- Secure repeat customers
- Train highly skilled engineers and expand the scope of expertise sectors
- Cultivate new sectors of expertise

Cultivate new users

- Horizontal expansion by introducing Needs Well's development results and business know-how to new companies that are similar to existing users

Expand Solutions Business

- Focus on Solution Business with a high ratio of sales to end users



Point seven shows the expansion of end-user transactions.

As you can see, by stabilizing orders and improving profitability, we intend to maintain and expand direct transactions with users, which currently account for more than 50%.

Thanks to these efforts, our Solution Business is doing well, so we are seeing an increase in direct transactions year by year. We aim to maintain this ratio at around 60% in the future, while keeping the current profit margin from 9% to 10%. This is the expansion of end-user transactions.

These are our growth strategies. This will be a growth strategy that includes the current fiscal year.

We have subsequent reference materials, so I hope you will see this.

We will continue to explain our medium-term management plan. The FY2021, the current fiscal year, and the FY2023 will be the middle of the three-year period. I would like to explain this management plan.

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As mentioned at the beginning, we announced on November 25 that we will conduct a new share acquisition right financing. We believe that the purpose of this financing is how to achieve this medium-term management plan and increase corporate value, so we have decided to conduct financing to raise funds for this purpose. Based on this, we intend to steadily implement this medium-term management plan in the future. Let me explain that.

1. Business environment
 - 1) Business environment & strategy
 - 2) Growth track

2. Management strategy
 - 1) Management philosophy
 - 2) Medium-Term Vision: Improve corporate value
 - 3) Medium-Term Basic Policy

3. Growth strategy
 - 1) Improve business value
 - (1) Performance targets
 - (2) Sales composition ratio by service line
 - (3) Positioning of service lines
 - (4) Our three strengths
 - (5) Promotion policies: Sales growth
Increased profit
Investment

 - 2) Improve social value
 - (1) Initiatives directly linked to business
 - (2) Initiatives supported by systems and activities

4. Reference
 - Company profile
 - Business fields
 - Business system diagram



In detail, as you can see, I would like to explain our management strategy and growth strategy from the current business environment.

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1) Business environment & strategy



IT investment has stagnated due to the spread of COVID-19, but IT investment demand is expected to continue expanding in the medium to long term

"Post-COVID" / "With-COVID" Growth Strategy

Current situation



Aim to acquire new orders and improve profitability

- Shift from dispatch and residential styles, in which development is performed for client companies on-site, by promoting the enhancement of remote development performed at our head office and nearshore base in Nagasaki
- Introduce online sales through web conferences, etc. to sales activities that previously revolved around face-to-face sales and exhibitions
- Develop sales advantages by providing an enhanced lineup of new solutions
- Aim to expand business field by engaging in system development for the logistics industry

Investment for future growth



Agile response to the influx of development projects accompanying the recovery of domestic demand

- Practical application of nearshore development bases and acquisition of highly capable personnel

Other initiatives



Active exploration

- Research and development of solutions utilizing AI technology
- Search for target companies to proactively pursue M&A growth

First, the business environment.

The spread of the new coronavirus has not slowed down, and IT investment has been stagnant this year slightly. Over the medium term, we anticipate that companies will continue to make investments in areas such as IoT and AI, as well as in the areas of efficiency and security. In this context, our future growth strategy for after coronavirus/with coronavirus is based on how to win orders and improve profitability.

As explained in our growth strategy earlier, this means that we are increasing the number of remote development projects that utilize our own headquarters or near-shore bases such as Nagasaki, rather than dispatching staff and stationing them to customers.

The other is that face-to-face sales are becoming increasingly challenging in the area of promoting orders, and we are moving forward with online sales by introducing Web conferences, such as using exhibitions and explaining proposals on the Web, and seeking to win orders through these meetings.

In addition, we would like to develop our strengths through the lineup of Solution Businesses that I mentioned earlier.

We are entering the new logistics industry, but we have entered this Business with the expectation that this field will grow considerably in the future.

Our investment for future growth is not limited to the products of our solutions, but also to human resources. We intend to recruit excellent human resources and then use near-shore to ensure that we do not lose business opportunities to respond to future IT investments.

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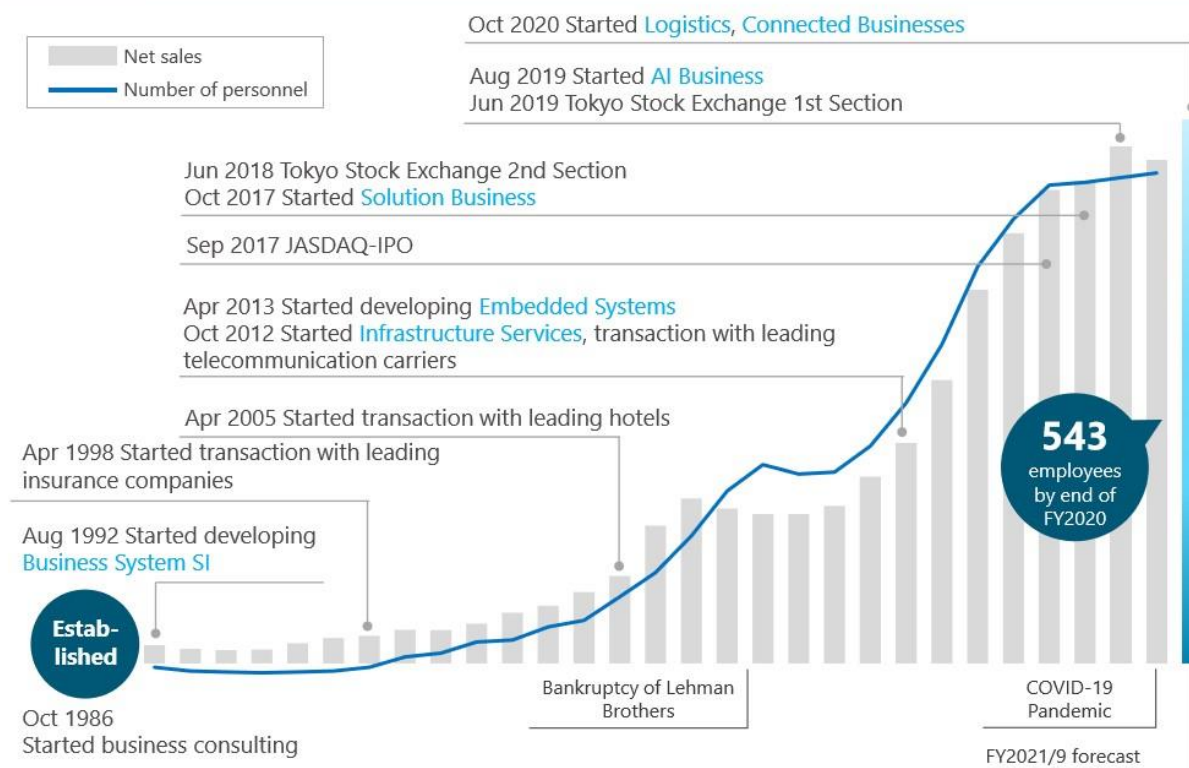
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Other initiatives. We intend to invest aggressively in AI and solution R&D and, at the same time, through M&A growth, actively invest in products and technologies that we do not have, and strengthen our relationships with companies. Our aim is to increase our corporate value.

2) Growth track



Medium-Term Management Plan (FY2021/9 – FY2023/9)

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The growth trajectory.

As you can see, we have written Lehman Shock and coronavirus Shock, where it stagnated slightly. Overall, however, we are growing steadily, so we are achieving high growth. In addition, we intend to grow our business in line with this medium-term management plan in order to further grow this year.

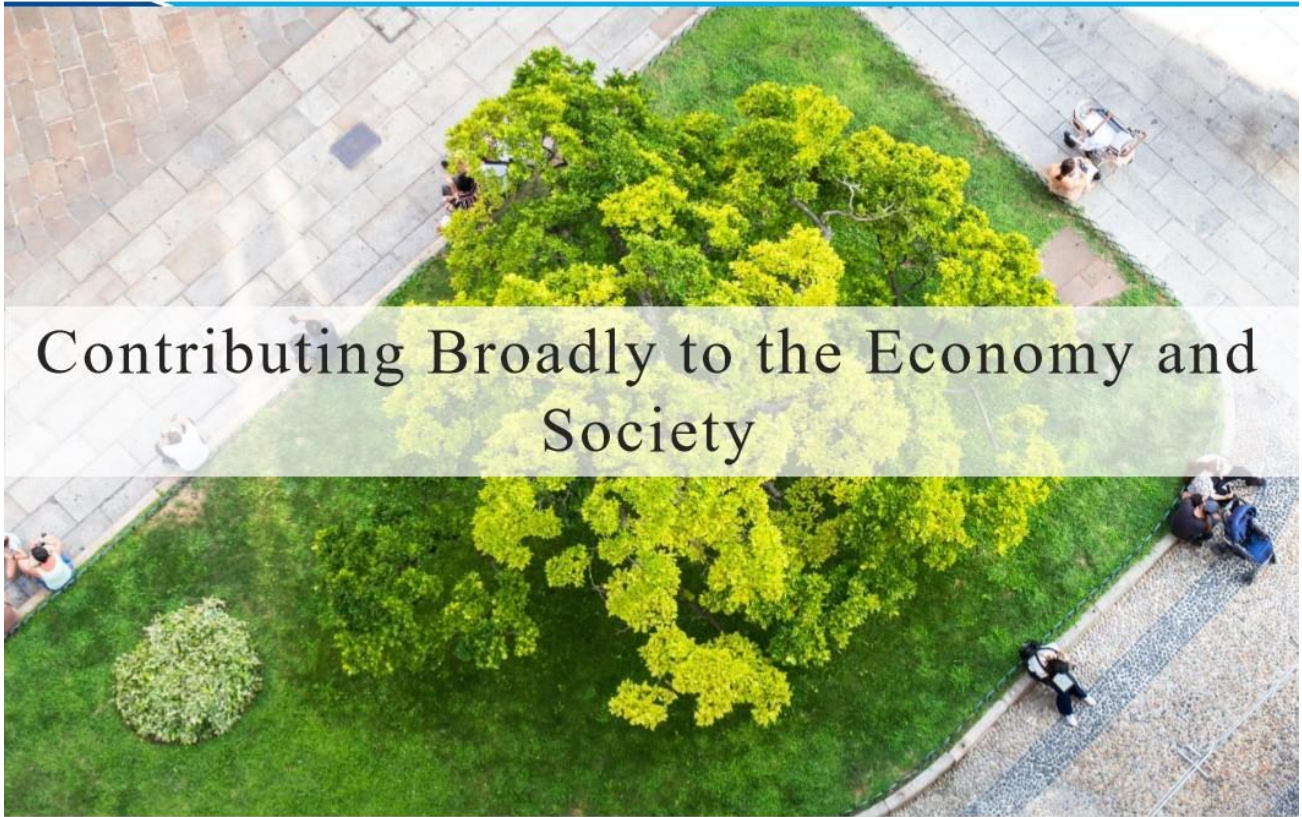
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1) Management philosophy



Contributing Broadly to the Economy and Society

Medium-Term Management Plan (FY2021/9 – FY2023/9)

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About our management strategy.

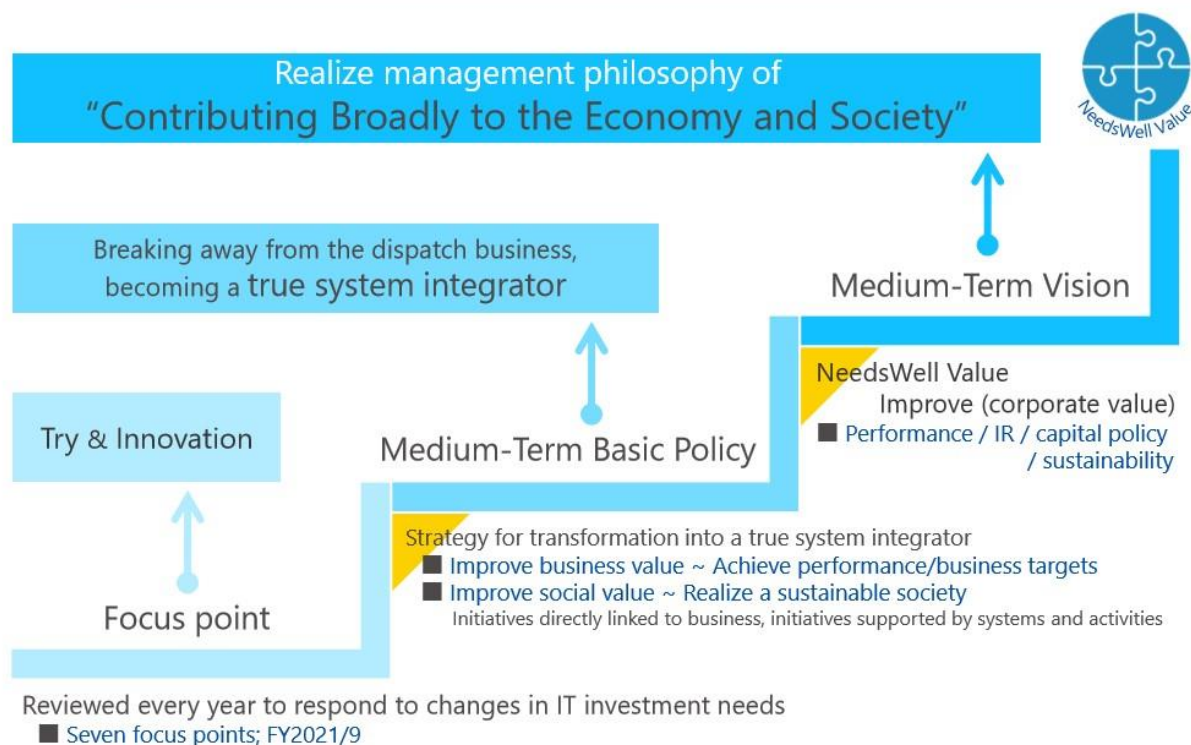
As I explained earlier, our management philosophy is to "continue to contribute broadly to the economic system," and the Company will continuously grow and contribute to society.

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2) Medium-Term Vision



About our medium-term vision.

I have explained the seven priority measures for the current fiscal year. While proceeding based on this, our medium-term basic policy is to move away from the conventional Temporary Staffing-type Business and become a true system integrator. In other words, we will work to develop a solution product and a system to solve problems that our customers face.

While setting this as our medium-term basic policy, we are working to increase our business value and increase our social value.

Over the medium term, in order to realize our management philosophy, we will "continue to contribute broadly to the economic system." Based on that, our aim is to increase corporate value as a whole, while also addressing areas such as business performance, IR, capital policy, and sustainability.

We will not discuss the enhancement of corporate value under the Medium-Term Vision because it is already explained in the Growth Strategy above.

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3) Medium-Term Basic Policy

Breaking away from the dispatch business,
becoming a **true system integrator**

Medium-Term Management Plan (FY2021/9 – FY2023/9)

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This was followed by the Medium-Term Basic Policy.

As I mentioned earlier, as a result of our move away from the Temporary Staffing Business, in which engineers will be stationed with our customers, there are some aspects of our corporate efforts that are difficult to reflect in earnings. This implies that we would like to raise profitability through corporate efforts to raise productivity through moves toward remote development.

This is our medium-term basic policy of "breaking away from the Temporary Staffing Business and becoming a true system integrator."

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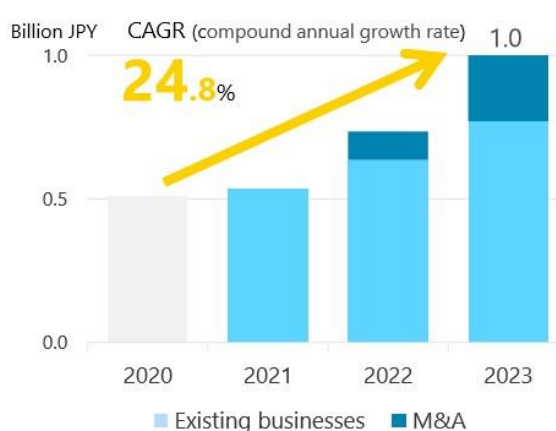
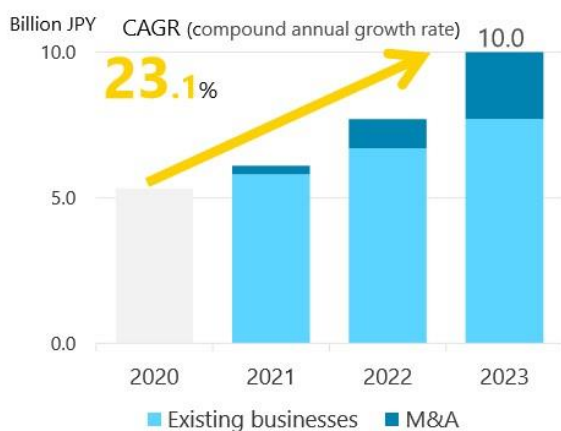
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1) Improve business value (1) Performance targets



FY2023/9



Medium-Term Management Plan (FY2021/9 – FY2023/9)

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I will explain our growth strategy.

First, in terms of business performance, sales were JPY10 billion and ordinary income was JPY1 billion, or a rate of 10%, in FY2023. If we proceed from FY2021 onward, annual growth will be high at 23.1%. Ordinary income, as you can see, must grow at a high rate of 24.8% annually. This is difficult to achieve with our current existing businesses alone, so I would like to ensure that we accelerate this while effectively utilizing M&A.

Accordingly, we will implement financing in this respect.

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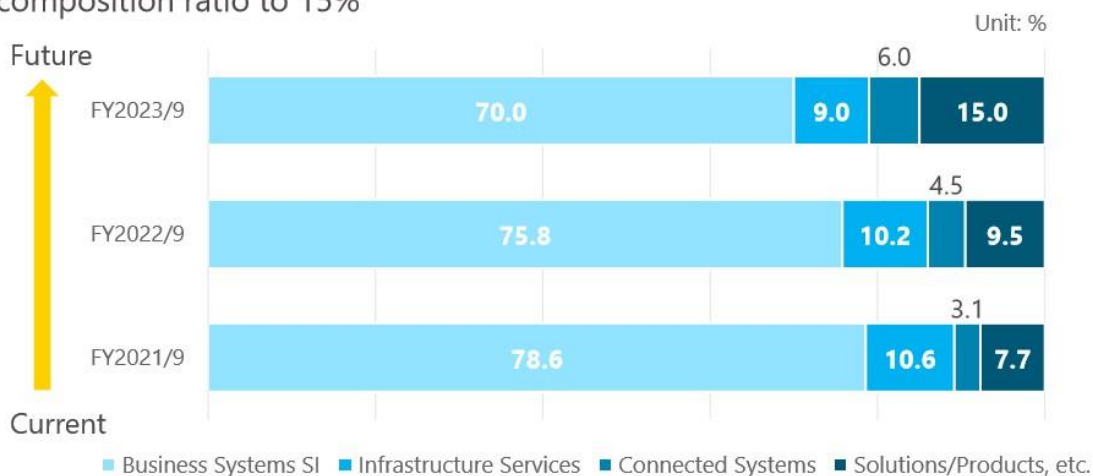


1) Improve business value (2) Sales composition ratio by service line



FY2023/9

- Ensure that main service line, Business Systems SI, maintains a 70% composition ratio and reliably secures profits
- Position Solutions/Products, etc. as a growth driver and increase sales composition ratio to 15%



Next, we have the target for the sales composition ratio by service line.

As you can see, our business system development, centered on the financial sector, is now a high sales mix, and we will certainly be able to generate stable earnings, so we would like to keep 70% as a pillar.

In addition, we plan to increase the ratio to 15% by the fiscal year ending September 2023, including new solutions and growth.

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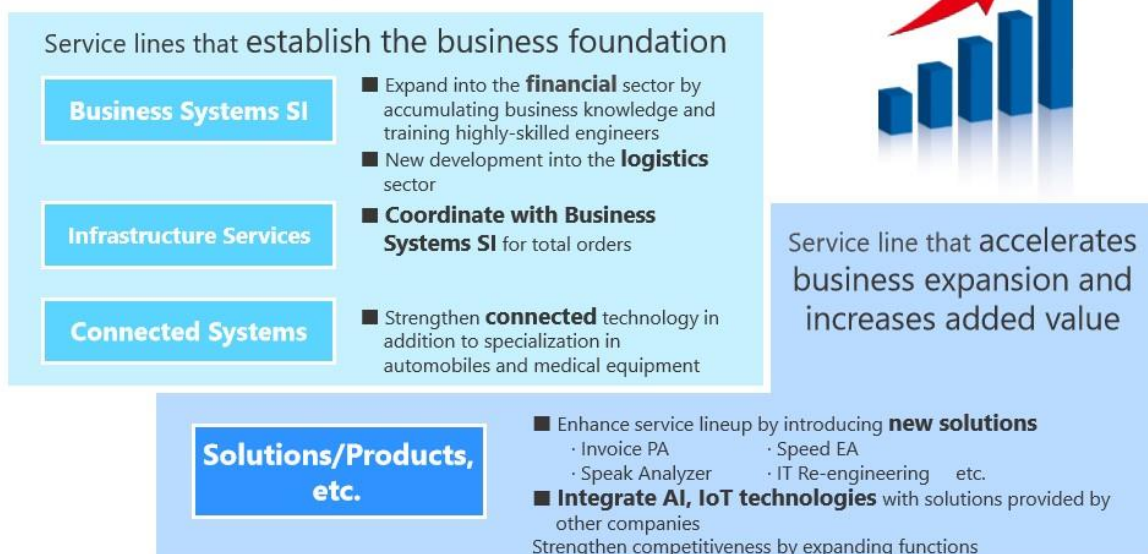
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1) Improve business value (3) Positioning of service lines

Establish a solid business foundation with Business Systems SI, Infrastructure Services, and Connected Systems, and use Solutions/Products, etc. to accelerate business expansion and increase added value



Next, I will explain the positioning of the service line.

Regarding business system development and the establishment of the infrastructure, we have the connected development explained in the growth strategy section. We would like to provide added value while utilizing this together with the Solution Business, in order to establish a stable business foundation in the future.

We have newly added the logistics field and other areas to our business system development, so we intend to expand our business while also researching logistics solution products that emerge from this field.

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1) Improve business value (4) Our three strengths

Capacity for financial system development

Financial sector accounts for 50% of net sales in main service line, Business Systems SI. Particularly advanced in **life insurance and accident insurance sectors**. Strong performance record in developing systems for banks, credit cards, and securities.

Proficiency in direct sales to end users

High level of direct transactions with end users such as life insurance companies, leading hotels, telecommunications carriers, etc., composing **over 50%** of sales.

Ability to provide solutions

Provides solution services optimized for each customer's business objectives through **5G, AI, RPA, remote work, etc.**



I hope that you will continue to introduce our three strengths in expanding this business.

One of our three strengths is our ability to develop financial systems. Half of the current sales are in the financial sector. We are able to retain the engineers who can participate in this financial system from the upstream process, so we intend to make good use of this system while making further use of our engineers and focusing on the development of a stable financial system.

In terms of our transaction power with end users, we are at a high level of over 50%. In the future, we will leverage our strengths, including our Solution Business.

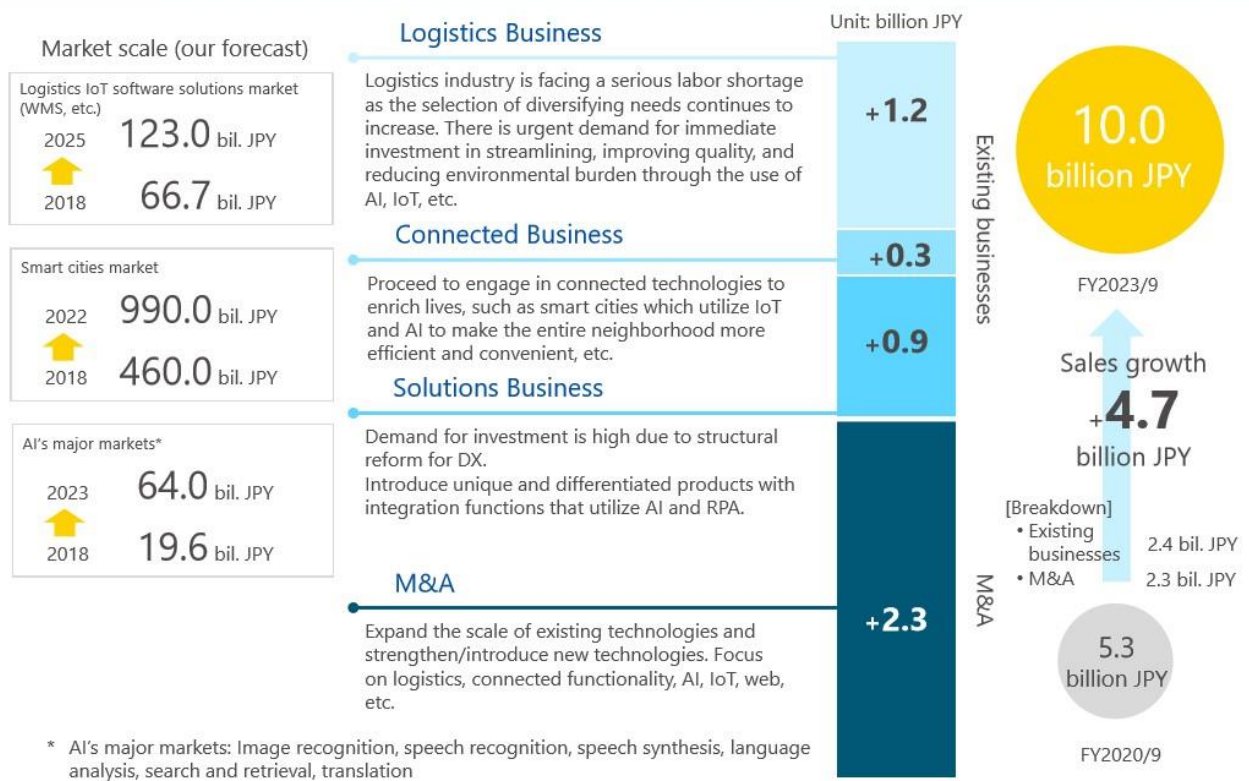
In terms of our ability to provide solutions, it will not only be about getting system requests, but we will, from our side, propose products and services to our customers, ensuring the provision of additional value.

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1) Improve business value (5) Promotion policies: Sales growth



Medium-Term Management Plan (FY2021/9 – FY2023/9)

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Using this as a strength, I would like to introduce what we are considering as a means of expanding sales in the future.

Specifically, we hope to increase our sales from JPY5.3 billion by JPY4.7 billion to JPY10 billion in the fiscal year ending September 2023. One specific positive factor is the Logistics Business. We would like to make this a solution that generates a positive JPY1.2 billion.

On the left, you can see the figures regarding market size that we have derived from research on the Internet. For example, in Logistics, the scale of sales has been JPY66.7 billion since 2018, but this will double to JPY123 billion, and the smart city market is also growing considerably, rising to JPY990 billion in 2022, and the AI major market is also growing to JPY64 billion.

In order to further expand this field, we plan to increase sales by JPY1.2 billion in the Logistics Business, by JPY300 million in the connected field, and by JPY900 million in the Solution Business. At the same time, we intend to increase sales by JPY2.3 billion not only by us but also by acquiring new technologies and solution products that we do not possess, and by acquiring companies that can achieve synergies with our existing businesses. This is our plan to expand sales over the next three years.

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Entering the **logistics sector**, which is facing labor shortages as the selection of diversifying needs continues to increase

Seeking business alliances in the logistics industry to **save labor and improve efficiency for logistics warehouses**



Packaging WMS currently under development



Aim for development as a **logistics solution**

This is a concrete idea for our Logistics Business.

As you can see, in the logistics field, we have entered this field because of a serious labor shortage. We are going to provide logistics warehouse efficiency in particular. In addition to software development, we would like to make this Business even more feasible by collaborating with other companies, such as through the provision of robots and consulting. In addition, we intend to improve our competitiveness in a way that increases or accelerates sales.

To this end, we would like to package our current logistics warehouse management system and have it in a way that allows us to expand horizontally. This is why we want to turn it into a solution. This is the immediate goal of our Logistics Business.

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Entering the connected sector through data collection/utilization

Contribution to building smart cities through autonomous driving and medical care



SMART BUILDINGS

SMART HEALTH

SMART ENERGY

SMART MOBILITY

PUBLIC SAFETY

Examples of past development)

- Image analysis programs for ultrasonic devices (ultrasonic diagnostic equipment)
- Programs for collecting large amounts of analytical data from blood, urine and other biological components, and producing an image displaying the results

Examples of past development)

- Programs that recognize objects and human bodies from radar and sensor image data and control steering and braking for autonomous driving
- Programs to control devices that analyze radar and sensor information at disaster sites, calculate optimal routes based on comparisons with geographic information, and automatically move vehicles

Next, as another expansion measure, we have the Connected Business.

To this end, we will make good use of the automotive and medical know-how and data we have built up to date to enter the connected field by combining these with AI.

As shown in this figure, we would like to tackle the DX and digital transformation fields that the government is working on, whether it's data of self-driving automobiles or data that can be used to create a more efficient urban concept.

This is still a long way to go, but I think this field will expand considerably in the future, so I would like to gradually acquire this technology ahead of time.

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Expanding the Solutions Business to accelerate business expansion and increase added value

- Add integration functions to stand-alone solutions.
 Differentiate and strengthen competitiveness by independently enhancing different functions with AI, IoT, RPA, etc.



1	Automate invoice entry Invoice PA service	: AI-OCR for invoice management cloud Concur Invoice	plus +
2	Quickly implement Concur Speed EA service	: Quick operational know-how for expense settlement cloud Concur Expense	plus +
3	 IT Re-engineering Service	: Automatic integration of peripheral systems into core system	plus +
4	WinActor x AI-OCR	: AI-OCR for RPA tool WinActor	plus +

- Enhance lineup
- Start subscription sales of **NW Security Police** (unauthorized access prevention solution)
- Package WMS (warehouse management system) developed by the Logistics Business for horizontal expansion as a solution for the logistics industry
- Continuous research and development to quickly incorporate future-oriented and cutting-edge technologies based on client needs and market trends

These are the expansion measures for further expansion of the Solution Business.

Currently, there are four things that we have successfully launched.

One is Concur Invoice issued by Concur, and there is a system for handling invoices. It is about eliminating manual entries. For example, in the case of invoices, we are proceeding with the process of automatically entering bills on a paper basis with OCR as much as possible and eliminating input operations. This product is fairly likely to receive inquiries and is performing well, including the current number of orders.

In conjunction with this, we have the expense reimbursement system issued by Concur. Currently, due to the influence of coronavirus, for example, the commuter passes of companies are disappearing, so a considerable amount of expense reimbursement is being made by these people because it is a considerable amount of time and effort. Therefore, we are making progress in introducing this system while efficiently reimbursing expenses.

In preparation for the introduction of this Concur Expense platform, it took up to about seven months for deployment, but by making good use of our know-how we hope that we can shorten it to three months, so we are offering the standardized Speed EA as our service. We have already released this in a press release recently, but Porsche Japan is making progress in introducing it, and we are happy that we were able to introduce it in quite a short period of time.

This is what I mentioned earlier. With IT reengineering services, we aim to provide customers, who are suffering from the same problems as ours, with increased efficiency through ERP.

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In addition, WinActor, or RPAs, have been introduced by a considerable number of companies. Now, however, we are making progress in introducing this system on a department basis, but we have not yet developed it into a company-wide RPA. As a result, we have not yet made further progress in introducing it, and we are trying to create a situation in which RPA can be used more efficiently for operations by linking it with AI-OCR or other areas, and by providing it in conjunction with management-control solutions. We have made progress in this area, and these four are now our pillars.

Furthermore, in terms of enhancing our lineup, I mentioned earlier that we would like to start subscription sales of security products for usage fees, as well as to convert Logistics Businesses into solutions, and expand them horizontally. Our goal is to expand our Solutions Business and increase profitability while working on these initiatives.

1) Improve business value (5) Promotion policies: Increased profit



Increased profit

Remote development/telework

- Shift from dispatch and residential styles to remote development through utilization of nearshore bases and telework while focusing on **efficient deployment of engineers**.
Aim to raise productivity and improve profitability through a management system based on thorough workload management.
Shifting to remote development offers many advantages for both Needs Well and our clients, including reducing the costs involved in maintaining development environments and reducing the burden of project management.
- Utilize remote work to reduce the burden of commuting and encourage a system that allows employees to concentrate on actual work performance.
Aim to raise productivity and improve profitability.

Solutions Business

- Focus on the **Solutions Business**, which can easily attract new users and offers **higher profit margins** than other service lines.
Aim to increase profit by providing **Needs Well's unique functions and expertise** to the standard implementation formats of solutions provided by other companies.

Increase direct sales to end users

- Ratio of direct sales to end users is over 50%, a high level in the software development industry.
Aim to further stabilize orders and improve profit with a **target ratio of 60%**.
 - Focus on continuing to work with existing customers, expanding the scale of projects in relevant sectors, and cultivating new sectors of expertise.
 - Cultivate new users through horizontal expansion to companies in the same or similar industries as existing users.
 - Focus on the Solutions Business, which accounts for a high percentage of sales to end users.

Expand earnings.

As I mentioned earlier, this means expanding our Solution Business, increasing the profitability of end-user transactions, and increasing productivity and profitability through internal efforts while utilizing remote development and telework.

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1) Improve business value (5) Promotion policies: Investment



Investment	<h3>Recruitment and training</h3> <p>Acquire and train highly competent engineers and personnel proficient in proposal-based sales who can contribute to projects in an upstream process. Continue to recruit highly competent new graduates and strengthen development and proposal systems.</p> <ul style="list-style-type: none"> • Employee recruitment • Policy for retaining/securing personnel • Technical training and management education, etc. 	<p>Investment budget (approximate) 2021 ~ 2023</p> <p style="font-size: 2em; color: #0070C0;">0.5</p> <p>billion JPY</p>
	<h3>Research and development</h3> <p>Proactive investment to quickly incorporate future-oriented and cutting-edge technologies based on client needs and market trends</p> <ul style="list-style-type: none"> • Designing, manufacturing and testing prototypes that utilize cutting-edge technologies such as AI, IoT, etc. • Marketing research and exploration of new solutions/services • Development of new solutions/services • Intellectual property strategies such as patents, trademarks, etc. 	<p style="font-size: 2em; color: #0070C0;">0.2</p> <p>billion JPY</p>
	<h3>M&A, capital and business alliances</h3> <p>Active pursuit of M&A growth in addition to improving performance from the utilization of internal resources. Continue to explore peripheral fields that have the potential for synergies with our existing businesses.</p> <ul style="list-style-type: none"> • Logistics system-related technologies • Connected functionality-related technologies • AI, IoT underlying technologies • Web solutions-related technologies • Other peripheral technologies that have the potential for synergies with our existing businesses 	<p style="font-size: 2em; color: #0070C0;">2.0</p> <p>billion JPY</p>

This is regarding upfront investment.

As I mentioned earlier, the first thing we are trying to do in finance is invest JPY500 million for hiring and training. JPY200 million for R&D investment, solutions, research on AI, et cetera.

So, I'm thinking about M&A, as well as capital and business alliances. In terms of M&A growth and synergy, as you can see, I'd like to pursue it while investing in areas such as logistics, connected, AI, and Web. With this in mind, we are certainly achieving high growth in the medium-term plan, but we intend to utilize financing to secure this figure.

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2) Improve social value (1) Initiatives directly linked to business



Aim for **sustainable management** through business strategies that incorporate the perspectives of SDGs, ESG, and CSR

Nearshore Development Promotion: Nagasaki Development Center to maintain 100 employees by 2024

Promote development by committing to QCD (quality, cost, and delivery) through remote development system that utilizes nearshore bases.

Aim to maintain 100 employees at the Nagasaki Development Center by 2024 and contribute to **prosperous urban development through the development of an industrial foundation, technological innovation, and creating employment opportunities** by utilizing highly competent local human resources.



Development of new solutions to assist DX

Assist client companies in realizing and promoting DX to overcome the "2025 Digital Cliff" by building platforms using AI technology, providing systems, analyzing data, saving labor through RPA integration, etc.

Contribute to **building the industrial foundation of a digital society**.

Collaboration with partner companies

Promote partnerships with contractors and suppliers and aim to establish a structure for continuing to develop together over a long period of time.

In March 2020, Needs Well entered into a **core partner agreement** with Meiji Yasuda Life Insurance Company and Meiji Yasuda System Technology Limited for the purpose of building a strong future partnership and maintaining long-term development engineers.



Finally, in terms of enhancing social value, I want to introduce one initiative to which we are directly linked as a business.

These are SDGs, ESGs, and CSR. Currently, we are making use of near-shore to utilize outstanding human resources and are working to revitalize the rural areas.

In addition, it is necessary to have a solution that assists DX, such as through AI.

In collaboration with our partner companies, we are now working to strengthen our relationship with our clients, including our business partners, and provide stable, technologically advanced engineers. Against this backdrop, we, including our core partners with end users, are now in the process of moving forward.

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2) Improve social value (2) Initiatives supported by systems and activities



Work style reform & personnel development

- Incentive dates for paid leave, Premium Friday, overtime target of 20 hours
- Expand selection of employees eligible for remote work
- System for encouraging skill improvement and motivation



Increase ratio of female employees and managers

Target female manager ratio: 30%, target female employee ratio: 30%



AI education for students

Arrange AI programming experiences and 5 days/3 weeks internships for students
Conduct programming classes on apps for submitting electronic applications and creating interactive AI chatbots (2020)



Donate to assistance programs for repaying student loans

Contribute to projects by Nagasaki Prefecture for assisting young adults in the repayment of their student loans

Develop leaders who will establish themselves and play central roles in the local community



Support for V-Varen Nagasaki of the Soccer J League

Concluded a sponsorship agreement to support the promotion of sports culture and revitalization of the local community



Please view the following link for other initiatives and more information:

<https://www.needswell.com/ir/sdgs>

The second initiative is to support the improvement of social value through systems and support activities.

We are working toward this goal on a daily basis by setting goals for working style reforms, human resource development, and other measures such as taking leaves internally, premium flights, and overtime work within 20 hours. In addition, we are promoting telework as well.

As we do not discriminate between men and women, half of our recruits are women. This happened to be naturally and not by force. As you can see, 30% are women in administrative positions and 30% of total employees will likely be women in the future. I think that if we continue at the current pace, we will be able to achieve this in the future.

In addition, we are providing education for students, such as the current internship program, and we are currently working to attract outstanding students.

In addition, we donate funds to the Scholarship Assist Project to Nagasaki Prefecture for future scholarships for adults. We would like to support the development of the next generation of technicians from next term, and we are thinking about it now. At the same time, we have a sponsorship contract as a supporter of V-Varen Nagasaki of the J. LEAGUE. Including this, we hope to contribute to society as well.

The rest is in the reference material, so I hope you will see this.

That's all. It's been a long time, but I'll finish my explanation. Thank you very much.

Moderator: Thank you very much, Mr. Funatsu.

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Question & Answer

Moderator: Then, we will enter a question-and-answer session. Those who have a question can get a mic if they raise their hands.

This IR meeting, including the question-and-answer portion, will be written and published in full. Accordingly, if you wish to stay anonymous, we ask you not to name your name when you are asked. So, any questions?

Participant: Thank you for your explanation. Let me ask one question regarding page 16 about the medium-term management plan. Just as you explained the medium-term management plan, this quantitative numerical target is the easiest to understand, with sales of JPY10 billion and ordinary income of JPY1 billion. For this numerical target, I would like you to give us a probabilistic measure for FY2023, such as a necessary target.

In terms of the so-called Logistics Business and the Connected Business, the market itself will grow larger, and your company is sensing that. I think that other companies, competitors, et cetera, are seeing this trend as well.

Please tell us whether it is still a “blue ocean” or a “red ocean” in which competitors have become excessive, making it difficult to make money.

In addition, with an ordinary income margin of 9.6%, while it is probably estimated, I think that if we do not engage in an M&A that would result in a tie-up with a company that can secure an ordinary income margin of 9.6%, we would probably be unable to estimate this amount in this way. Dear President, please tell us a little bit about it, including the probability of achieving and maintaining the ordinary profit margin in the same way as the business develops.

Funatsu: First let’s talk about page 16, whether sales of JPY10 billion are realistic. We believe that this number is possible, after all. To this end, I believe that we can secure this figure by utilizing our current technologies and future M&As, as I mentioned earlier. This is already an internal goal, and I do not think this is impossible for us. So, I hope you understand.

In the Logistics Business, we are, of course, considering entering this field, as various computer manufacturers or telecommunications carriers do, so I think that the competition rate is high.

However, as for the fields that we cannot do with IT technology alone, we think that we can serve with robotics and consulting, and by forming business alliances with companies to compensate for areas where we do not have know-how, we think we be more active and responsive than major manufacturers. Thus, there is a chance we can win if we commercialize and deploy our solutions faster. We intend to enhance this competitiveness through this process.

Finally, with respect to M&A ordinary profit margin, as we explain in our revenue section, we do not necessarily think that this figure is impossible to achieve. This is because we're now realizing 9.6% today, but this is a fairly high rate of transactions with end users, so if we continue, we don't think this profit margin will go down. Furthermore, as our Solution Business grows, I believe that we will be able to further increase profitability, so I believe that this is by no means impossible.

Therefore, in terms of expanding earnings going forward, the Company intends to expand profitability while making good use of remote development, while further making efforts to increase profitability and to expand the Solution Business.

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Thanks to these efforts, if the Solution Business grows, the transaction rate of end users will naturally increase, so I think that 10% of the profitability is possible.

However, in the current fiscal year we will invest into new fields such as logistics and the development of solutions, so I think that it will be stagnant temporarily. However, we can surely increase profitability in the next three years. Is that enough?

Participant: Thank you very much.

Moderator: Thank you very much. Would you like to ask any other questions? Then, as time has been up, we will terminate the briefing on the Company.

Thank you very much, President Funatsu.

Funatsu: Thank you very much.

Moderator: Thank you, ladies and gentlemen, for your understanding and cooperation.

[END]

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1. *Portions of the document where the audio is unclear are marked with [Inaudible].*
2. *Portions of the document where the audio is obscured by technical difficulty are marked with [TD].*
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