



FYE June 2023 (65th Term) Financial Results

2023.09.15

- 1. Overview of Financial Results**
- 2. Overview of Results by Segment**
- 3. To Continue to Provide Value That Is Useful to Society**
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Note pertaining to this data:

- In principle, monetary amounts included in this document are rounded down to the nearest million yen.
- The forward-looking statements included in this document are based on information currently available to the Company and on certain preconditions that the Company deems reasonable. The Company provides no guarantee that what is stated will actually be realized.
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Overview of Financial Results

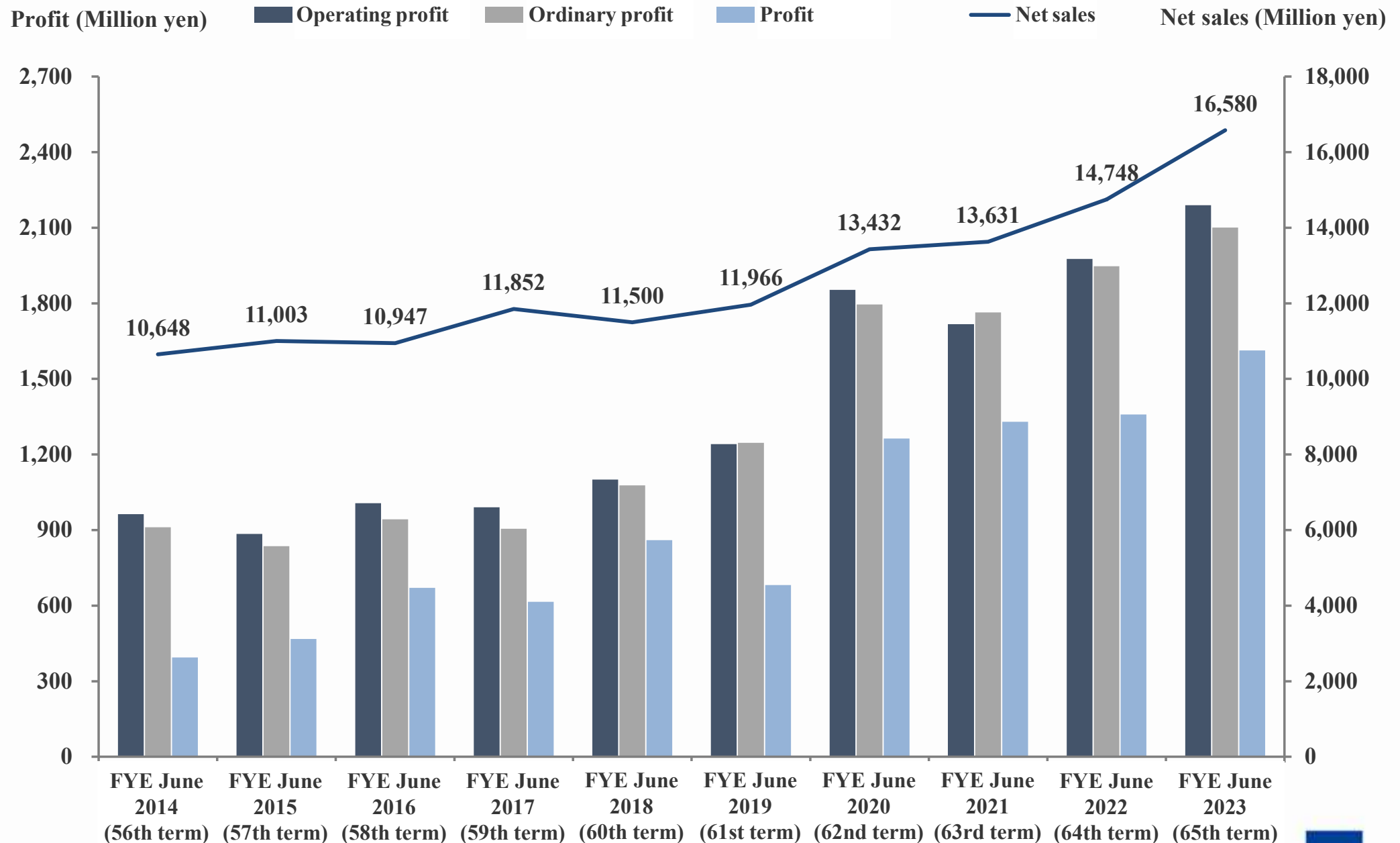


Income Statement

(Million yen)

	FYE June 2022 (64th term)	FYE June 2023 (65th term)	Change from previous FY	Rate of change from previous FY
Net sales	14,748	16,580	1,832	12.4%
Cost of sales	7,025	8,048	1,022	14.6%
Gross profit	7,723	8,532	809	10.5%
(Gross margin)	(52.4%)	(51.5%)		
SGA expenses	5,746	6,342	596	10.4%
Operating profit	1,976	2,189	212	10.8%
(Operating margin)	(13.4%)	(13.2%)		
Non-operating expenses (income)	-29	-88	-59	—
Ordinary profit	1,947	2,101	153	7.9%
(Ordinary margin)	(13.2%)	(12.7%)		
Extraordinary loss (income)	-80	-25	55	—
Profit before income taxes	1,866	2,075	208	11.2%
Income taxes	507	462	-44	-8.8%
Profit	1,359	1,613	253	18.7%
(Net margin)	(9.2%)	(9.7%)		

Trends in Results



Balance Sheet

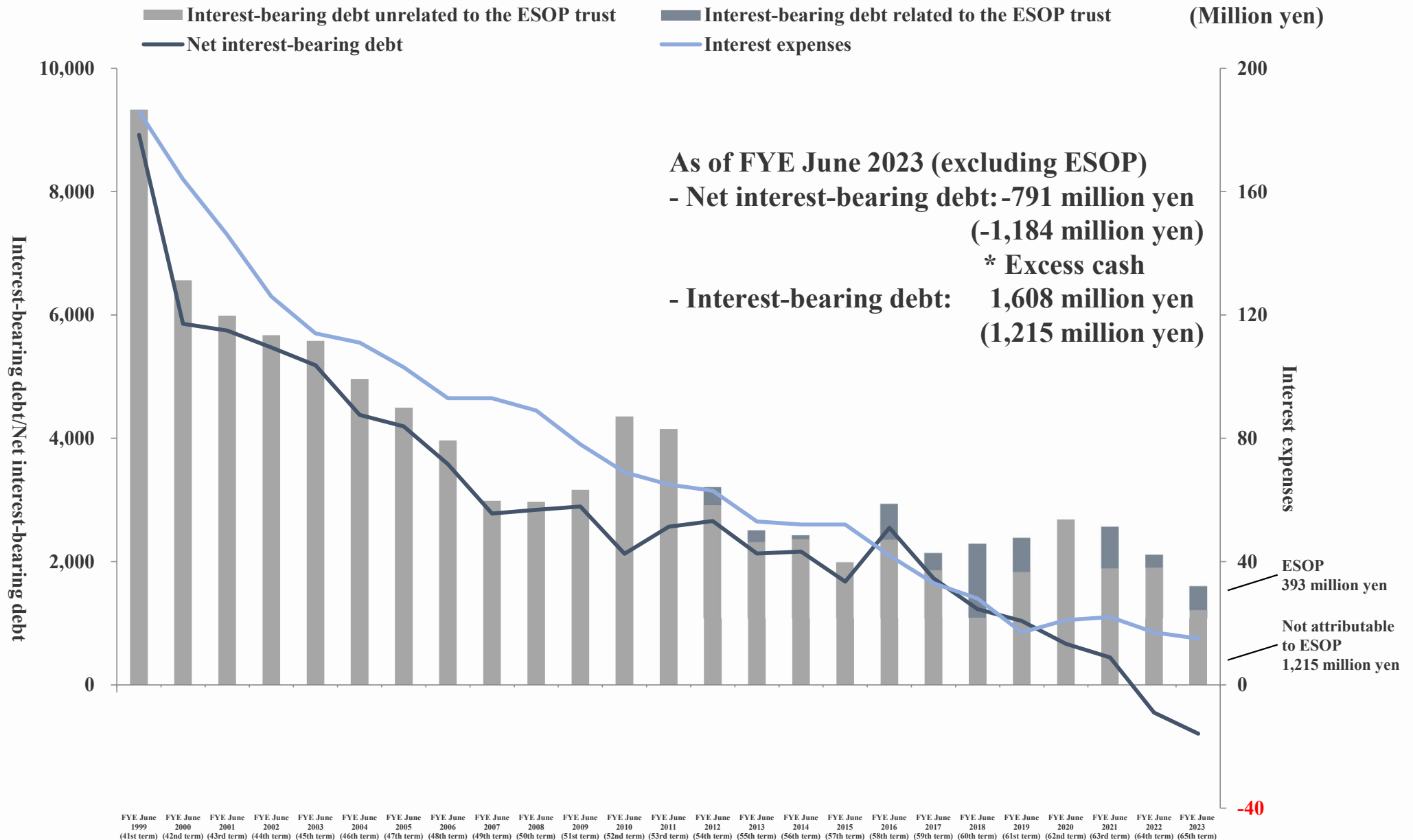
(Million yen)

Item	FYE June 2022 (64th term)	FYE June 2023 (65th term)	Change	Item	FYE June 2022 (64th term)	FYE June 2023 (65th term)	Change
Cash and deposits	2,560	2,399	-160	Short-term borrowings	—	—	—
Notes and accounts receivable - trade, and contract assets	2,689	2,780	90	Current portion of long-term borrowings / corporate bonds	896	958	61
Work in process	22	22	0	Advances received	1,056	1,197	140
Other	1,486	1,751	264	Accrued expenses	1,434	1,750	316
				Other	2,047	1,791	-255
[Current assets]	6,759	6,954	195	[Current liabilities]	5,434	5,697	262
Property, plant and equipment	5,538	5,427	-111	Long-term borrowings / bonds payable	1,215	650	-565
Intangible assets	361	378	16	Provision for retirement benefits	2,252	2,316	64
Investments and other assets	4,562	5,547	984	Other	289	342	52
Investment securities	2,097	2,777	680	[Non-current liabilities]	3,756	3,308	-447
Shares of subsidiaries and associates	836	1,109	273	[Liabilities]	9,191	9,006	-185
Investments in capital of subsidiaries and associates	55	56	0	Share capital	1,010	1,010	—
Deferred tax assets	1,156	1,177	21	Capital surplus	1,325	1,353	27
Other	416	425	8	Retained earnings	6,154	7,121	966
[Non-current assets]	10,462	11,353	890	Treasury shares	-623	-613	10
				Valuation difference on available-for-sale securities	164	430	266
				[Net assets]	8,030	9,301	1,271
[Assets]	17,221	18,307	1,086	[Liabilities and net assets]	17,221	18,307	1,086

* Impact of introducing ESOP: FYE June 2022: 83 million yen is included in Other of current assets, 203 million yen in treasury shares, and 206 million yen in current portion of long-term borrowings.
FYE June 2023: 38 million yen is included in Other of current assets, 410 million yen in treasury shares, and 393 million yen in current portion of long-term borrowings.

* Capital ratio FYE June 2022: 46.6%; FYE June 2023: 50.8%

[Reference] Changes in Net Interest-Bearing Debt



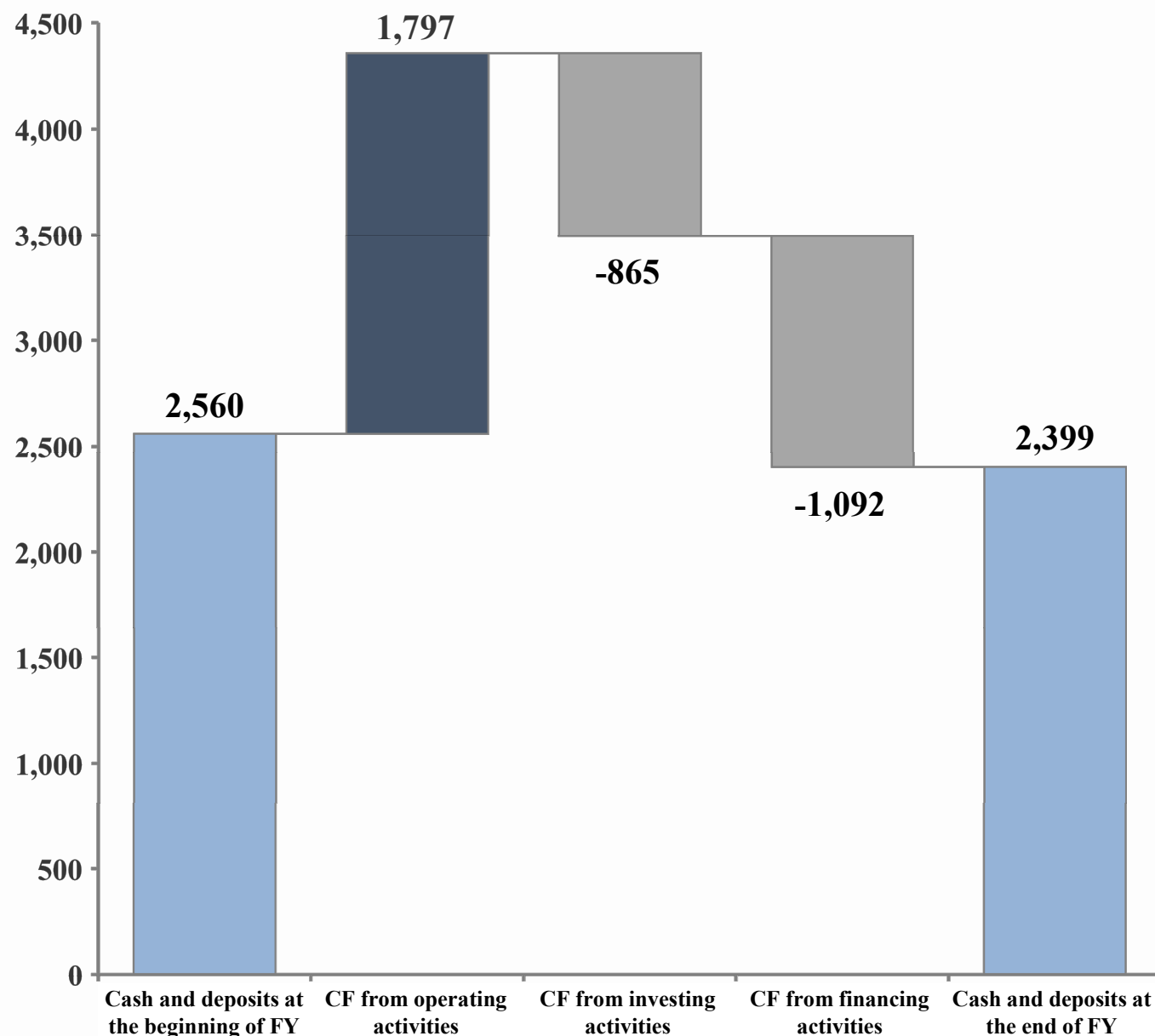
Cash Flow Statement Highlights

(Million yen)

	FYE June 2022 (64th term)	FYE June 2023 (65th term)	Change
Balance at the beginning of FY	2,120	2,560	440
CF from operating activities	2,105	1,797	-308
CF from investing activities	-700	-865	-164
Free CF	1,404	932	-472
CF from financing activities	-964	-1,092	-128
Balance at the end of FY	2,560	2,399	-160

Cash Flow Statement Highlights

(Million yen)



Breakdown of CF from operating activities

- Profit before income taxes	2,075
- Depreciation	298
- Increase in provision for share-based payments	55
- Increase in provision for retirement benefits	64
- Increase in trade receivables	-90
- Increase in inventories	-53
- Increase in accrued expenses	316
- Decrease in trade payables	-123
- Income taxes paid	-907

Breakdown of CF from investing activities

- Purchase of property, plant and equipment	-80
- Purchase of intangible assets	-134
- Purchase of investment securities	-448
- Purchase of shares of subsidiaries and associates	-181
- Loan advances	-14

Breakdown of CF from financing activities

- Net decrease in long-term borrowings	-403
- Purchase of treasury shares	-910
- Disposal of treasury shares	972
- Dividends paid	-647

2 Overview of Results by Segment



□ Structural design and structural analysis consulting

Structural design of high-rise buildings and structural analysis of large buildings

□ Environment assessment and disaster risk reduction consulting

Ground motion assessment, wind condition analysis and disaster risk assessment

□ IT system development for housing and construction

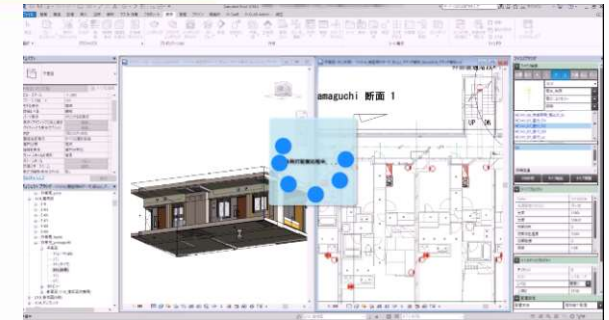
System development including CAD, BIM and structural calculation

□ Decision-making support consulting

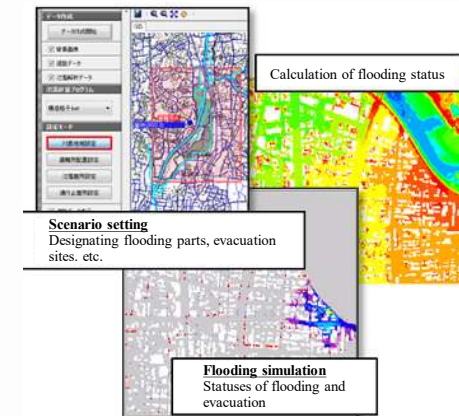
Social simulation and optimization

□ Information and communication technology consulting

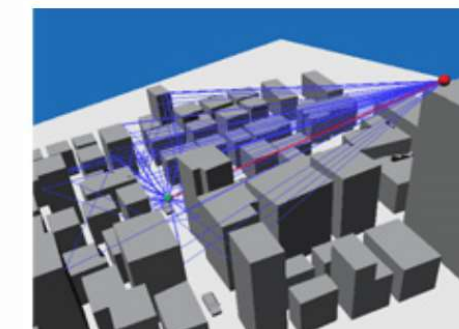
Communication network, radio wave propagation, and electromagnetic field simulation



Automation of design (automatic disposition)



Evacuation simulation

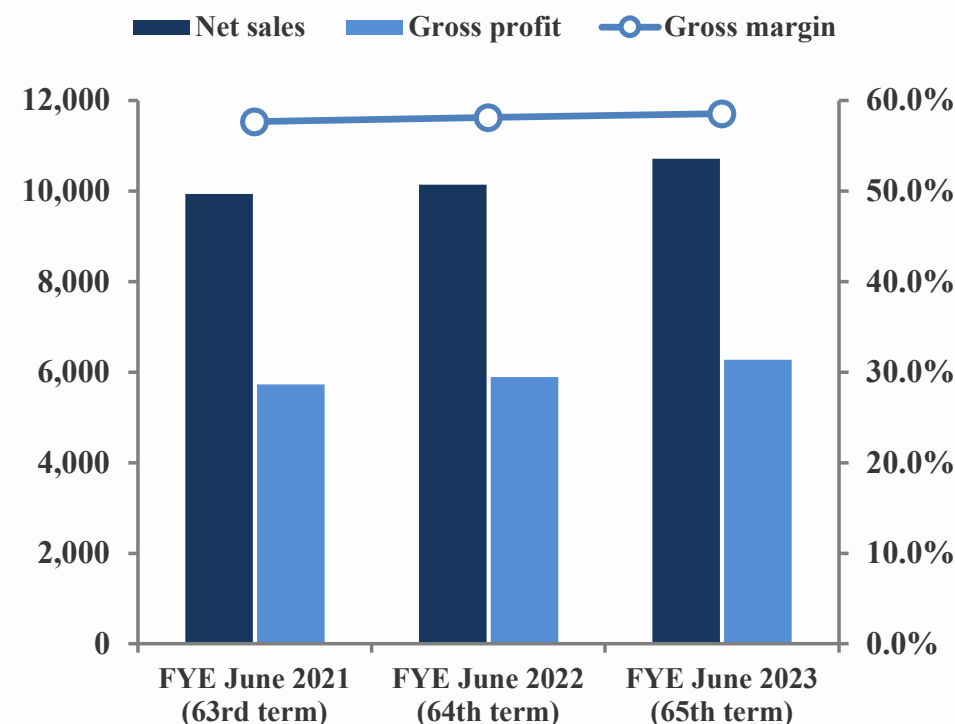


Radio propagation analysis

Overview by Segment

















(Engineering Consulting: Changes over the past two terms)

	FYE June 2021 (63rd term)	FYE June 2022 (64th term)	FYE June 2023 (65th term)	Year-on-year Change
Orders	10,254	10,315	10,772	457
Net sales	9,937	10,141	10,714	573
Gross profit	5,730	5,893	6,273	379
(Gross margin)	(57.7%)	(58.1%)	(58.5%)	
Backlog of orders	5,624	5,212	5,269	57



Analysis

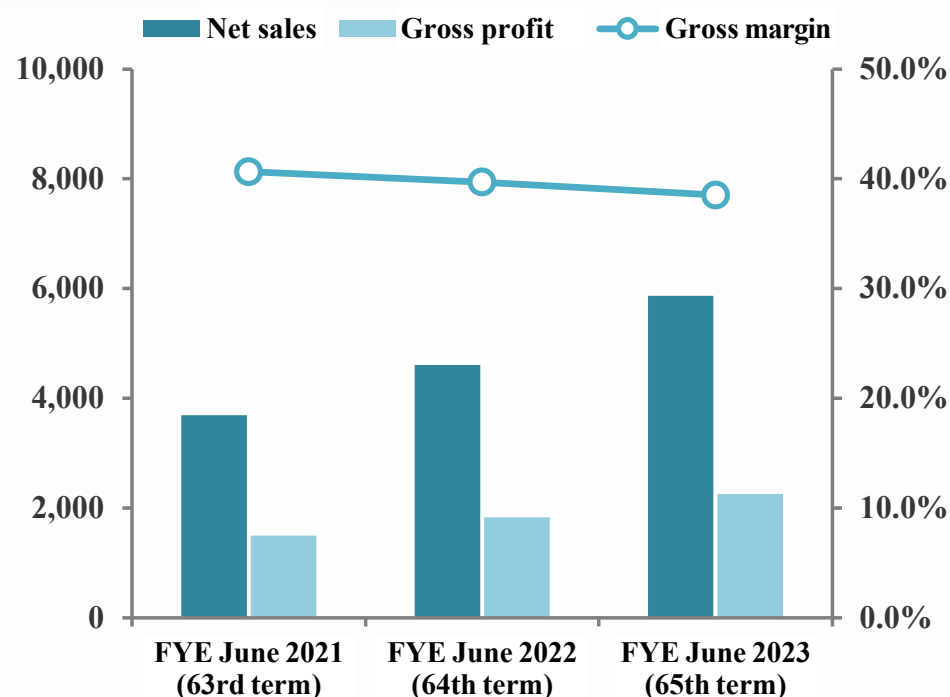
- Steady implementation of projects carried over from the end of the previous fiscal year and new orders received during the term under review
- The use of a wealth of empirical knowledge that has been accumulated led to a steady improvement in added value with high profitability.

Market segment	Examples of package-sales type	Examples of cloud service-provision type
Manufacturing-related markets CAE, thermal flow analysis, particle-based simulation, granular simulation, sales support solutions, etc.	     	
Architecture- and civil-engineering-related markets Architectural building analysis, ground analysis, etc.	 	
Telecommunication-related markets Radio propagation analysis	  	
Others/Cross-industrial markets Social simulation, risk assessment, cloud-based entry/exit control platform, and others	  	 

Overview by Segment

(Product Service: Changes over the Past Two Terms)

	(Million yen)			
	FYE June 2021 (63rd term)	FYE June 2022 (64th term)	FYE June 2023 (65th term)	Year-on-year Change
Orders	3,796	5,044	6,132	1,087
Net sales	3,694	4,607	5,866	1,258
Gross profit	1,501	1,829	2,259	430
(Gross margin)	(40.7%)	(39.7%)	(38.5%)	
Backlog of orders	1,222	1,659	1,926	266



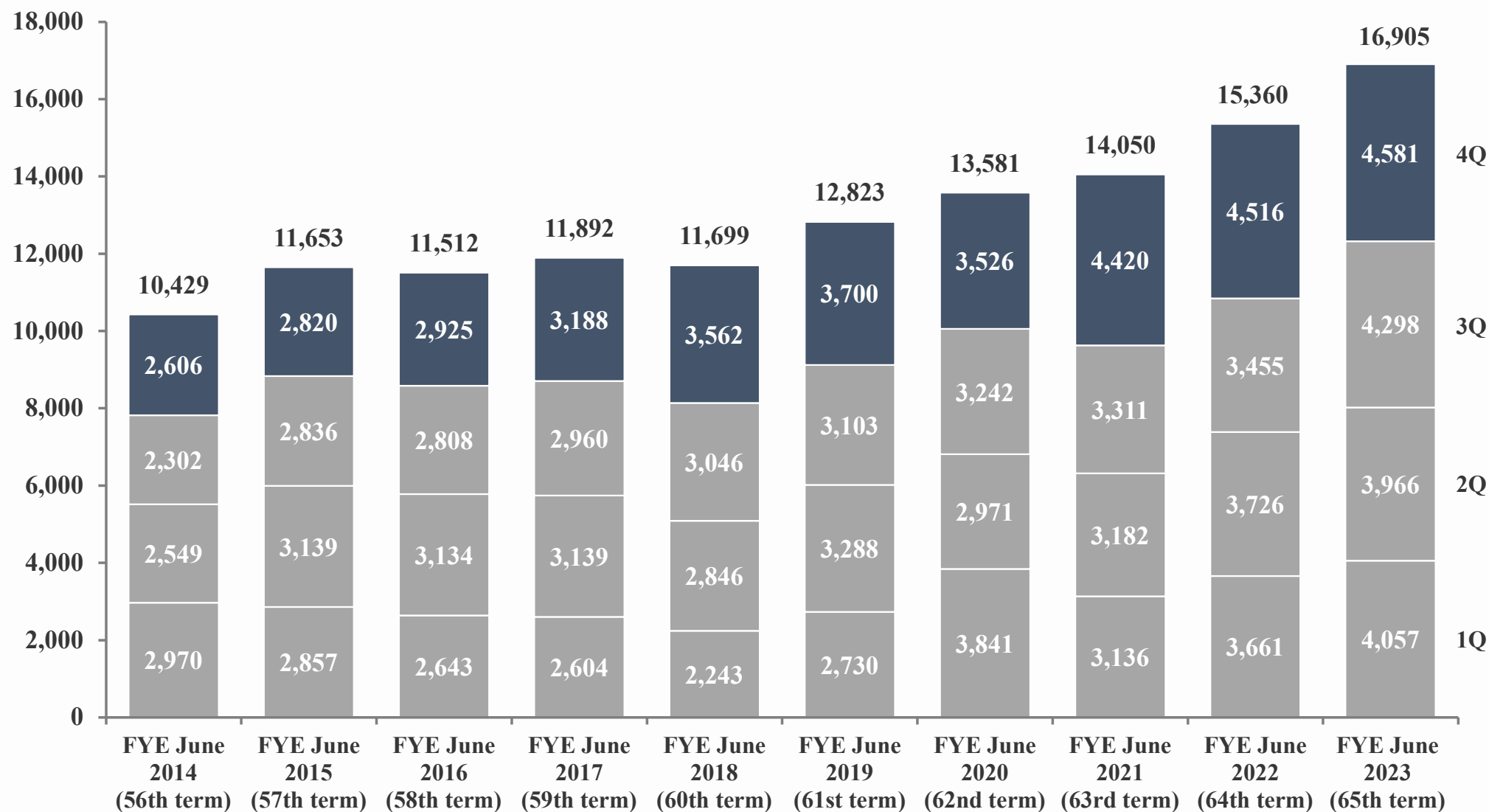
Analysis

- Three cloud service-provision-type businesses -- a cloud-based e-mail delivery service (Twilio SendGrid), a cloud-based entry/exit control system (RemoteLOCK), and a 3D site data platform (NavVis) -- grew more than 50% year on year, accounting for roughly 70% of the increase in sales from Product Service.
- Continued proactive investment in business expansion, including an increase in the number of collaborative professionals and additional platform development, in expectation of further growth.

Changes in Orders by Quarter

Orders by quarter

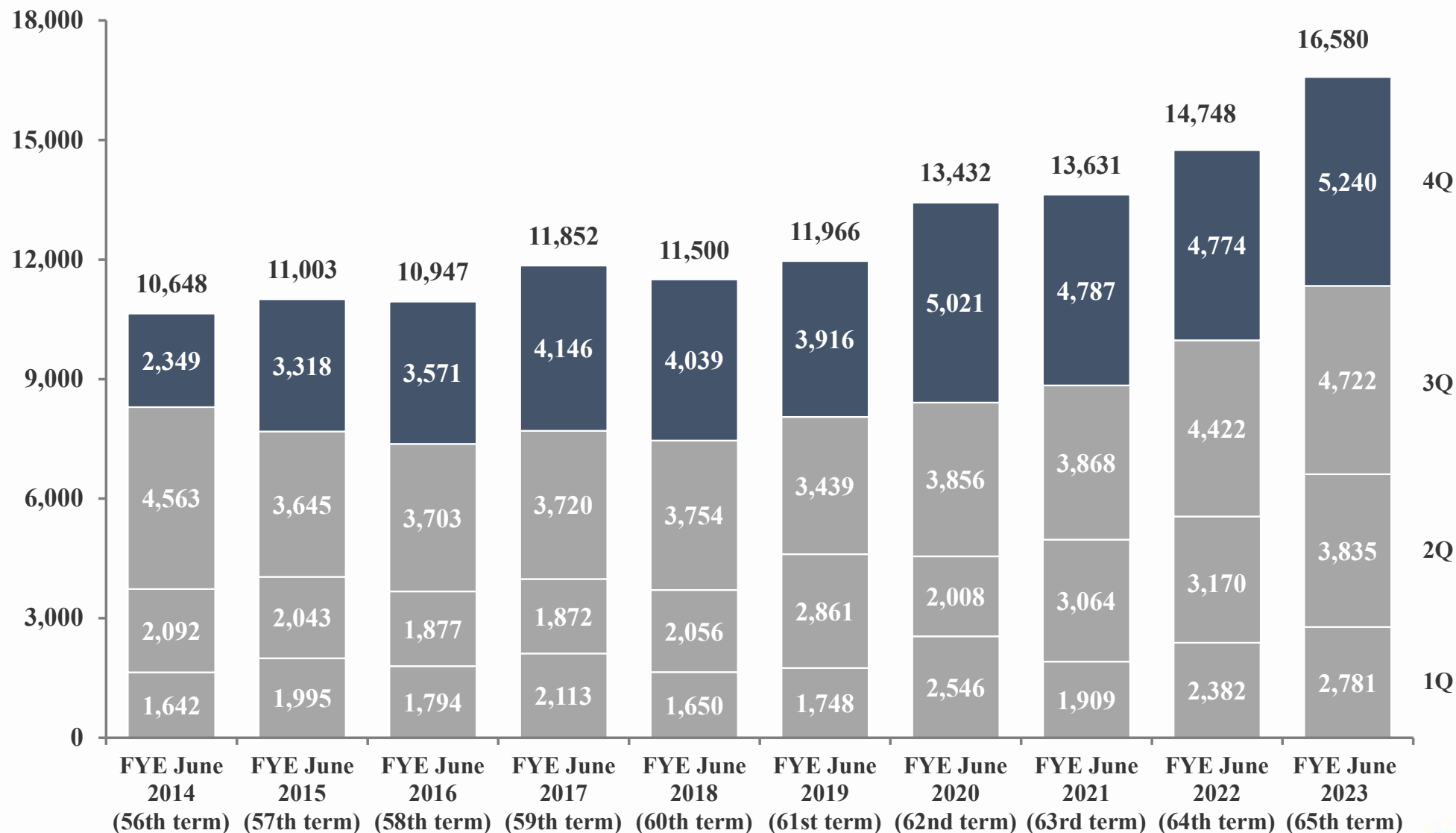
(Million yen)



Changes in Net Sales by Quarter

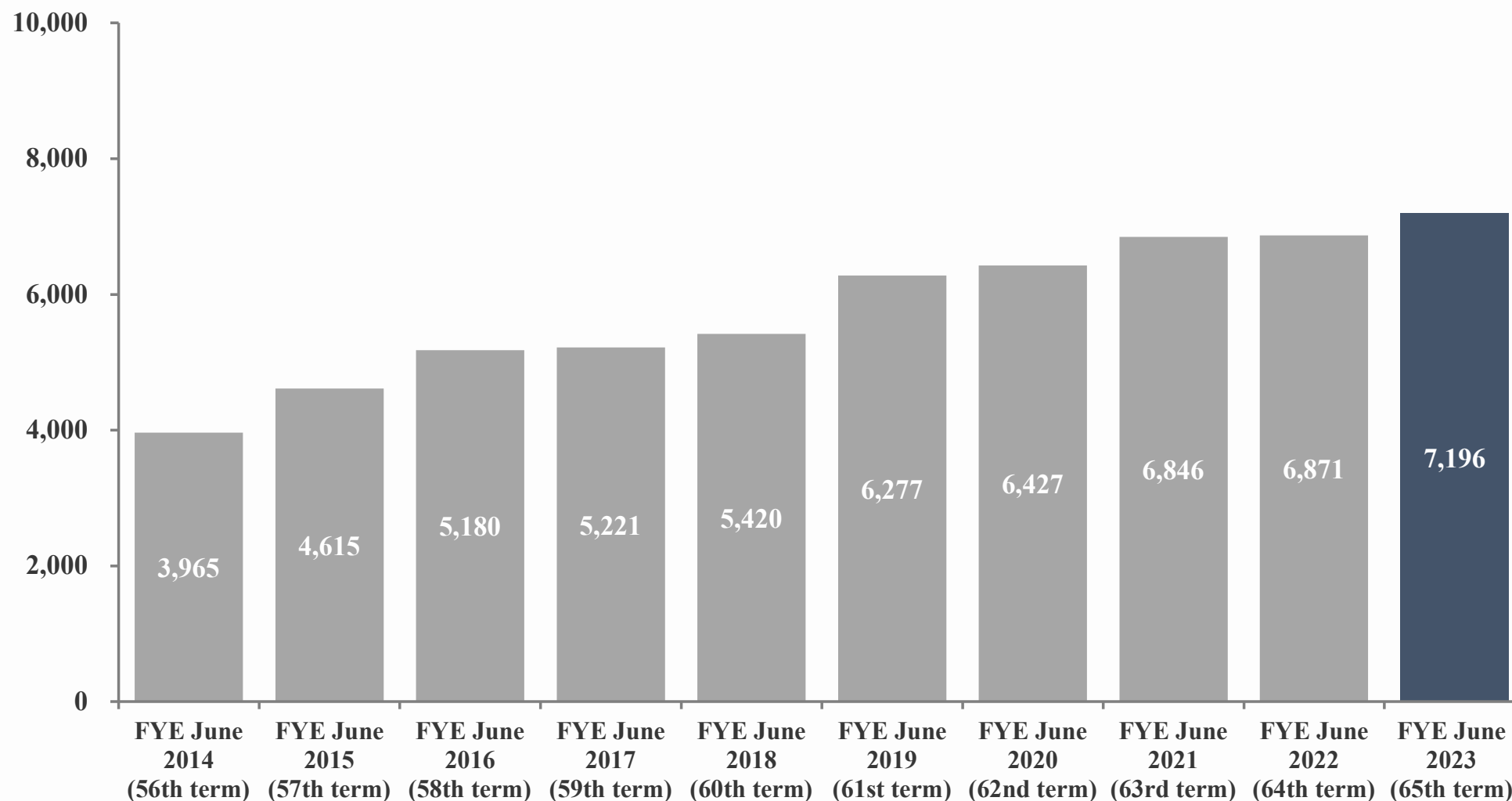
Net sales by quarter

(Million yen)



Backlog of orders

(Million yen)



Year-End Dividends for the 65th Term

	Decided amount
Record date	June 30, 2023
Dividends per share	Year-end dividend: 60 yen Special dividend: 20 yen Total: 80 yen
Total dividends	436 million yen
Effective date	September 8, 2023
Source of dividends	Retained earnings
Dividend payout ratio	45.6%

3

**To Continue to Provide Value
That Is Useful to Society**



Innovating for a Wise Future

“We want to create **a wise future society** with our stakeholders by disseminating useful technologies based on our engineering knowledge.”



A wise future society, where humans are proactive in consideration and co-creation, is what **KKE believes to be a sustainable society.**

*Innovating for a **Wise Future***

“We want to create a wise future society with our stakeholders by disseminating useful technologies based on our **engineering knowledge.”**



It is the efforts of collaborative professionals who create knowledge that serve as the source of the sustainability of society and KKE.

*Innovating for a **Wise Future***



Our vision

A knowledge-intensive company that represents Japan in the 21st century

Participation of diverse collaborative professionals and their growth

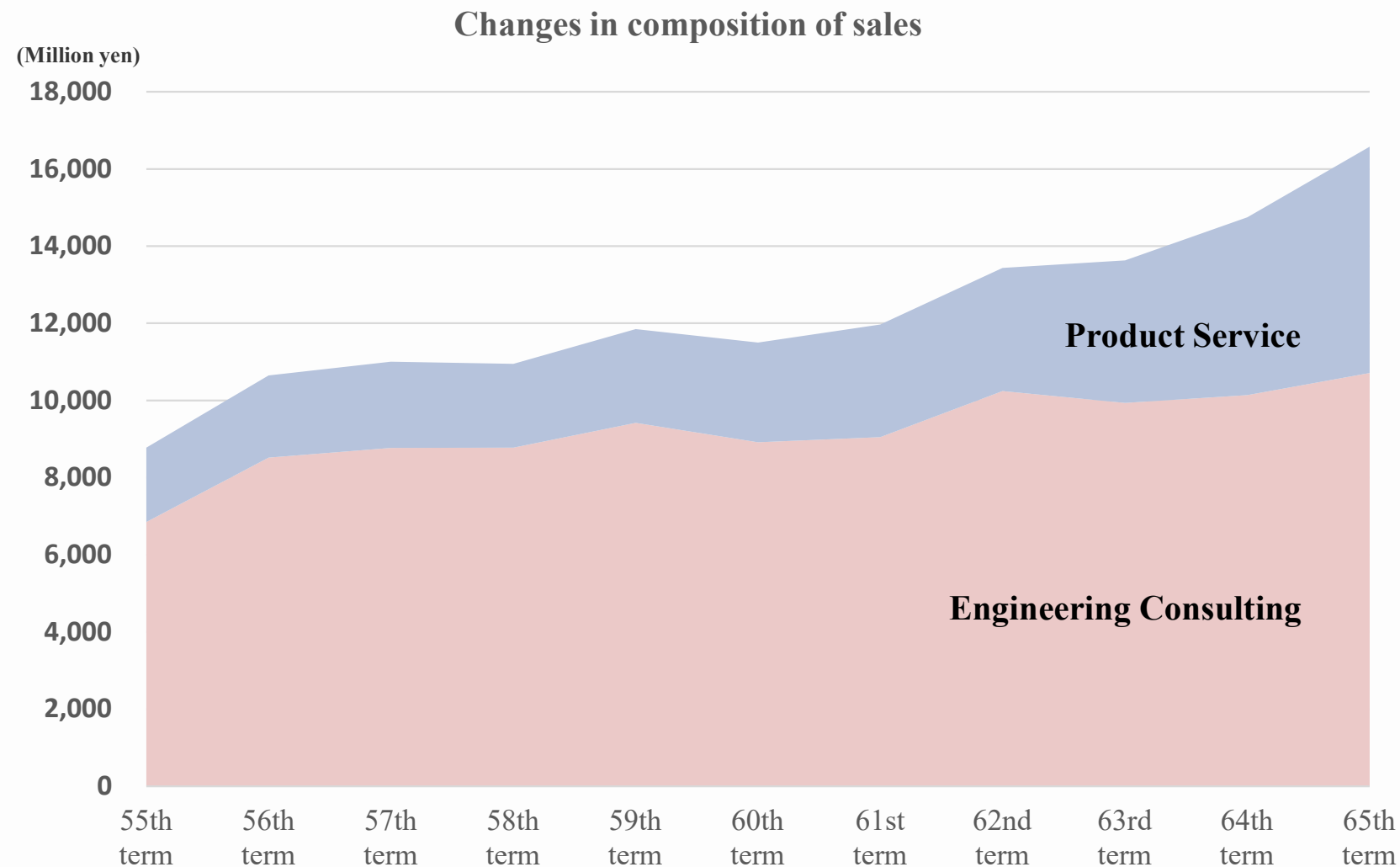
Towards Sustainable Businesses Growth

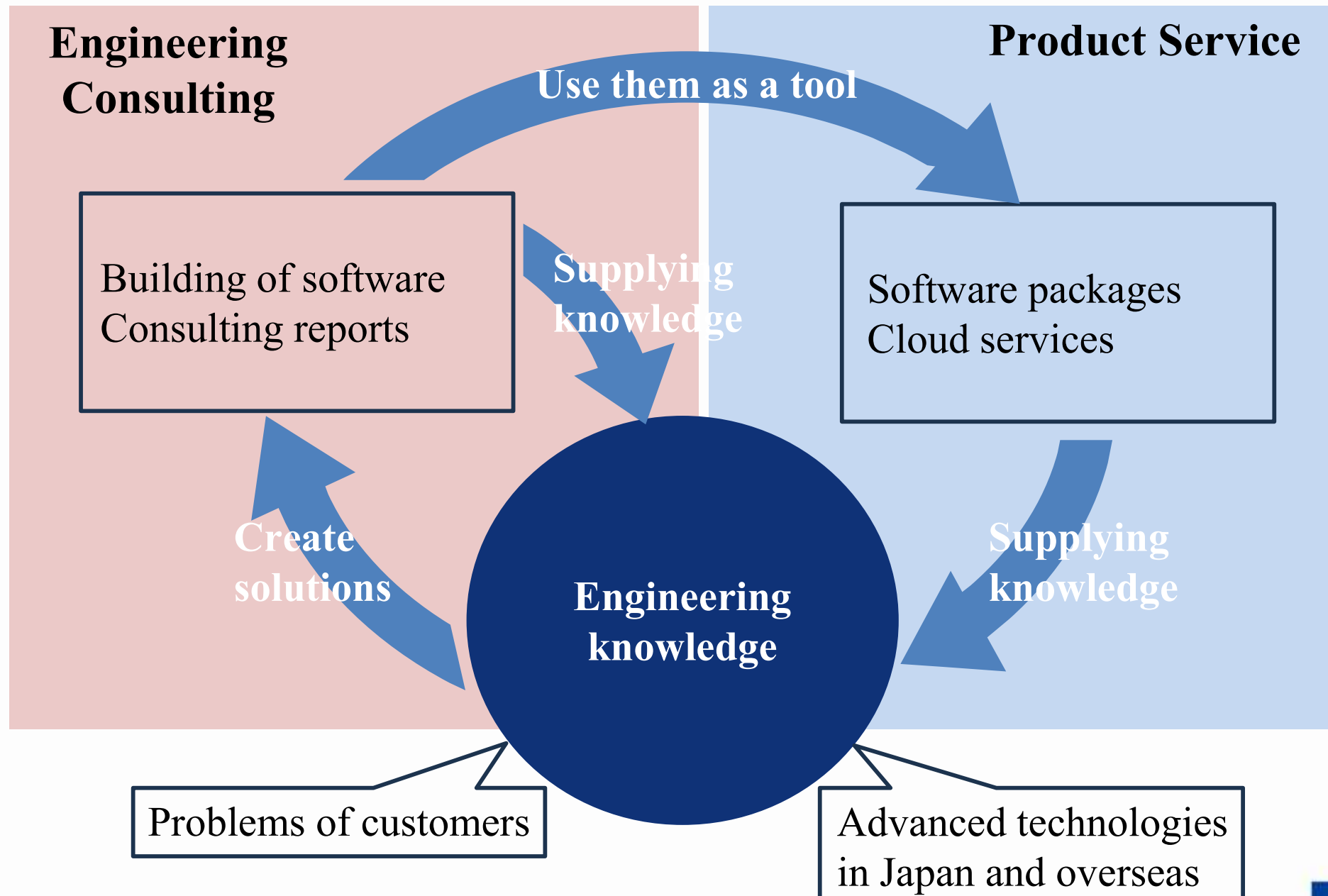




Invest in business to continue to take on new challenges looking five to ten years into the future by leveraging steady profit from existing businesses and the major growth of new businesses

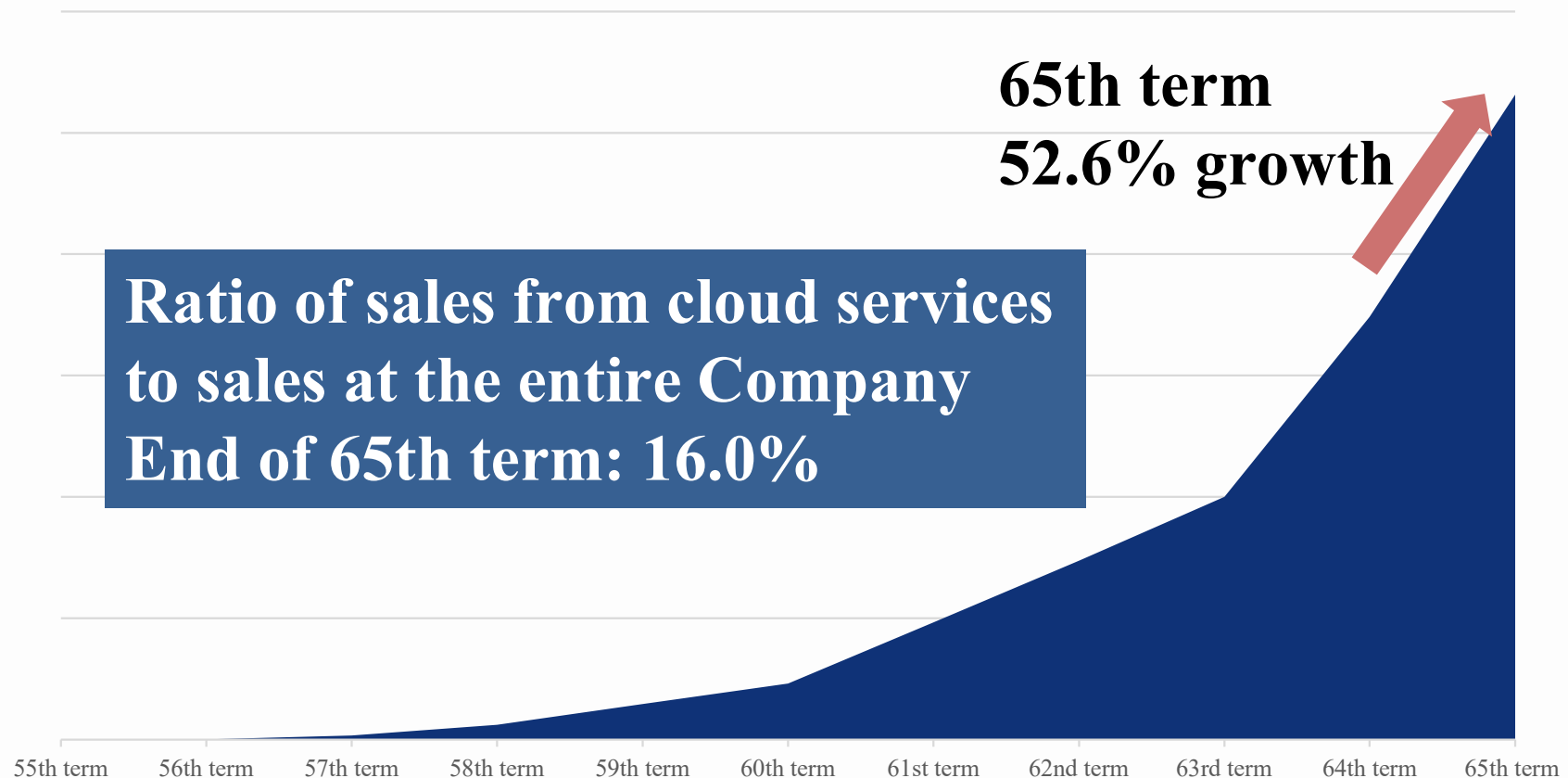
With Engineering Consulting at the base, Product Service has also been growing.

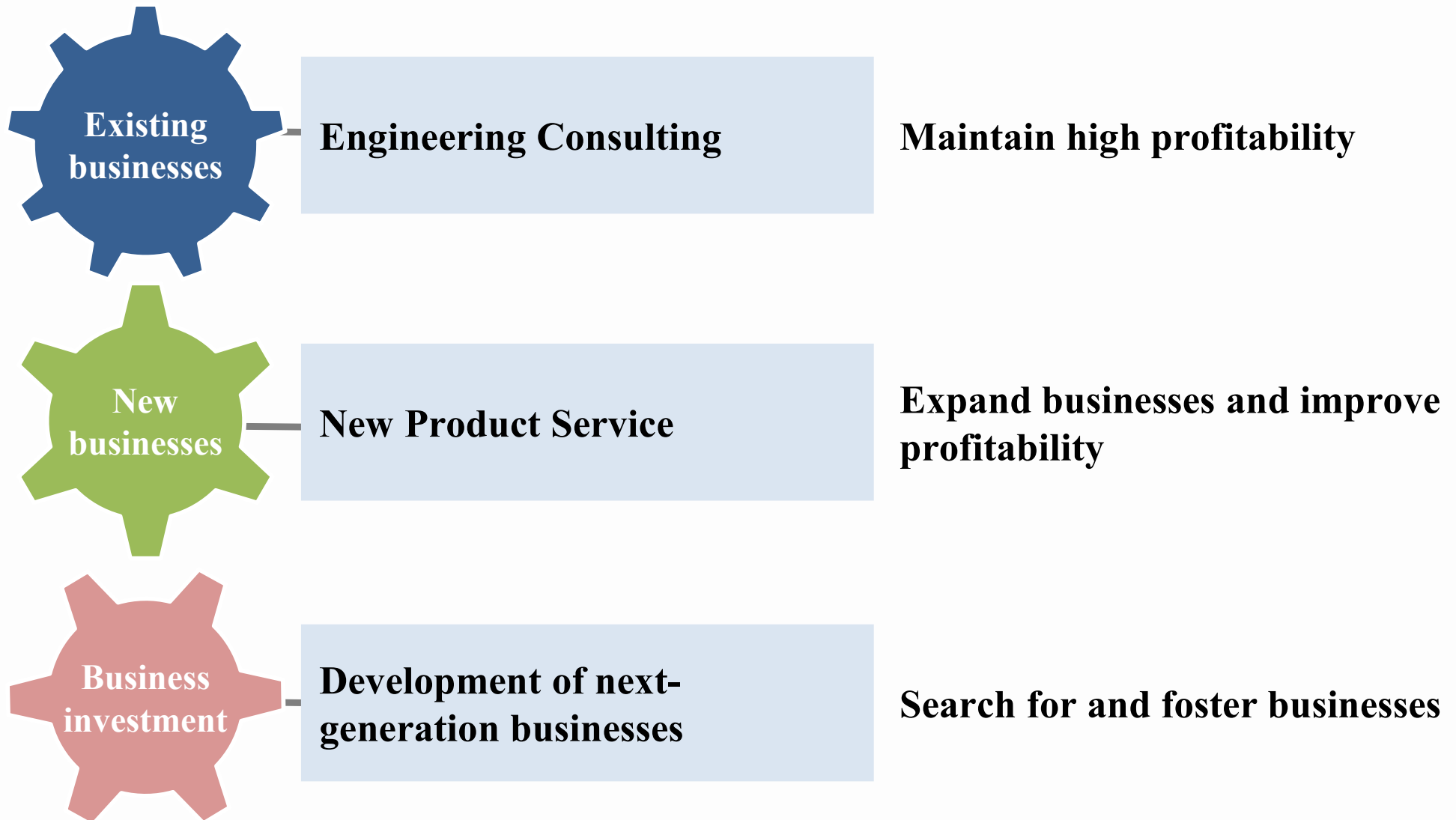


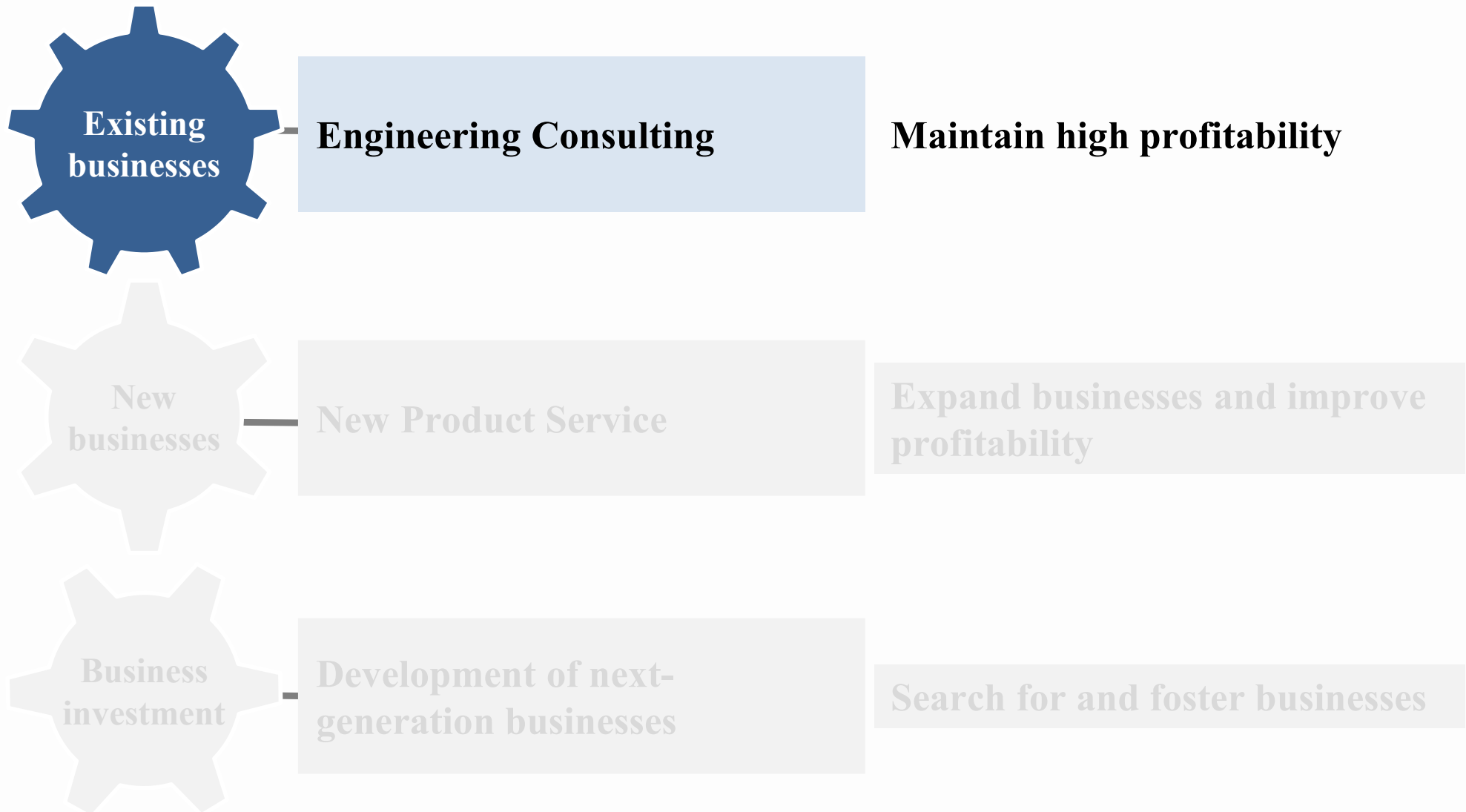


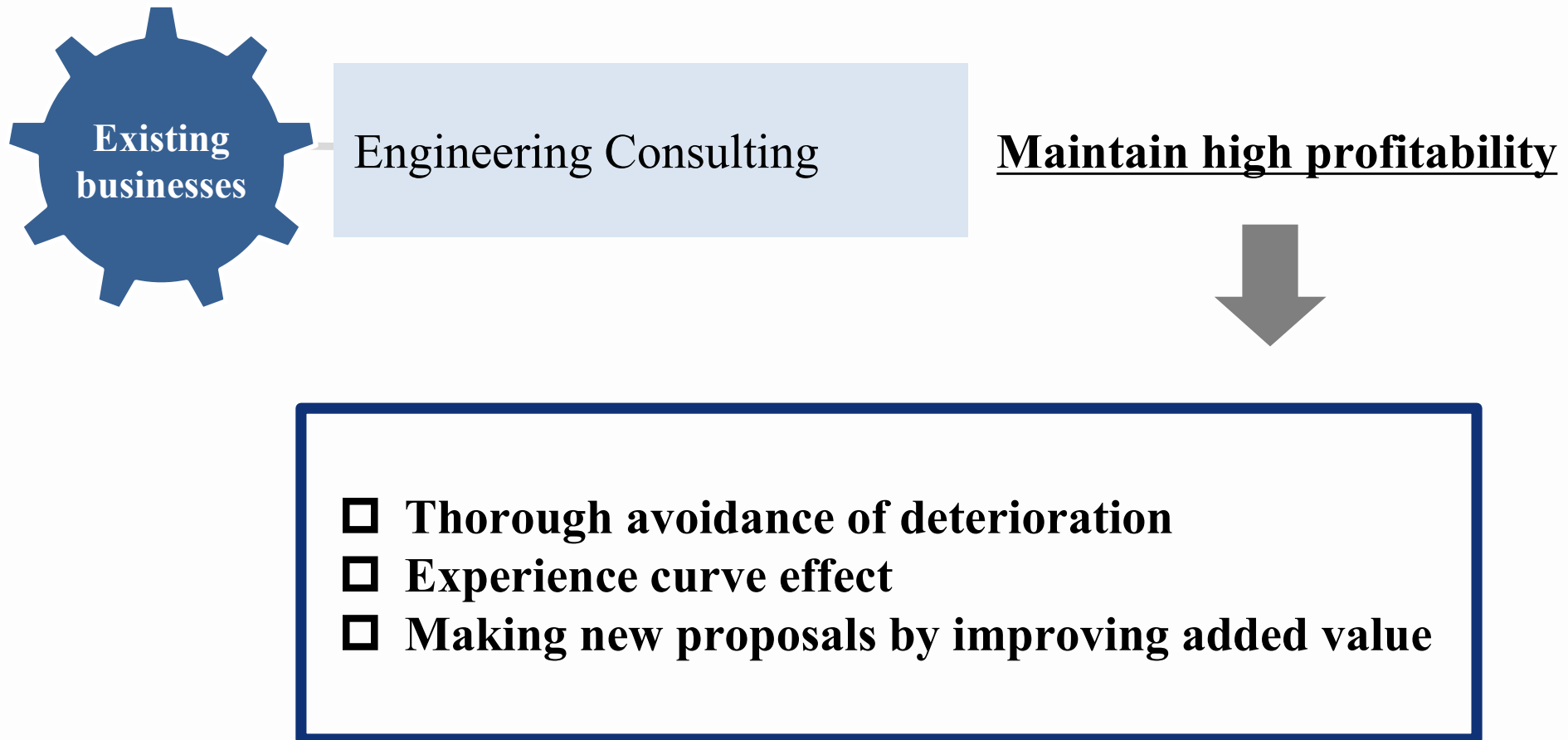
**Growth of Product Service is driven by three new businesses:
SendGrid, RemoteLOCK, and NavVis**

Changes in sales from cloud services









Engineering Consulting

Main services: • System development
• Structural design services
• Consulting services
Orders for many of them are received under a service contract.



Deficiencies in contract details and project management

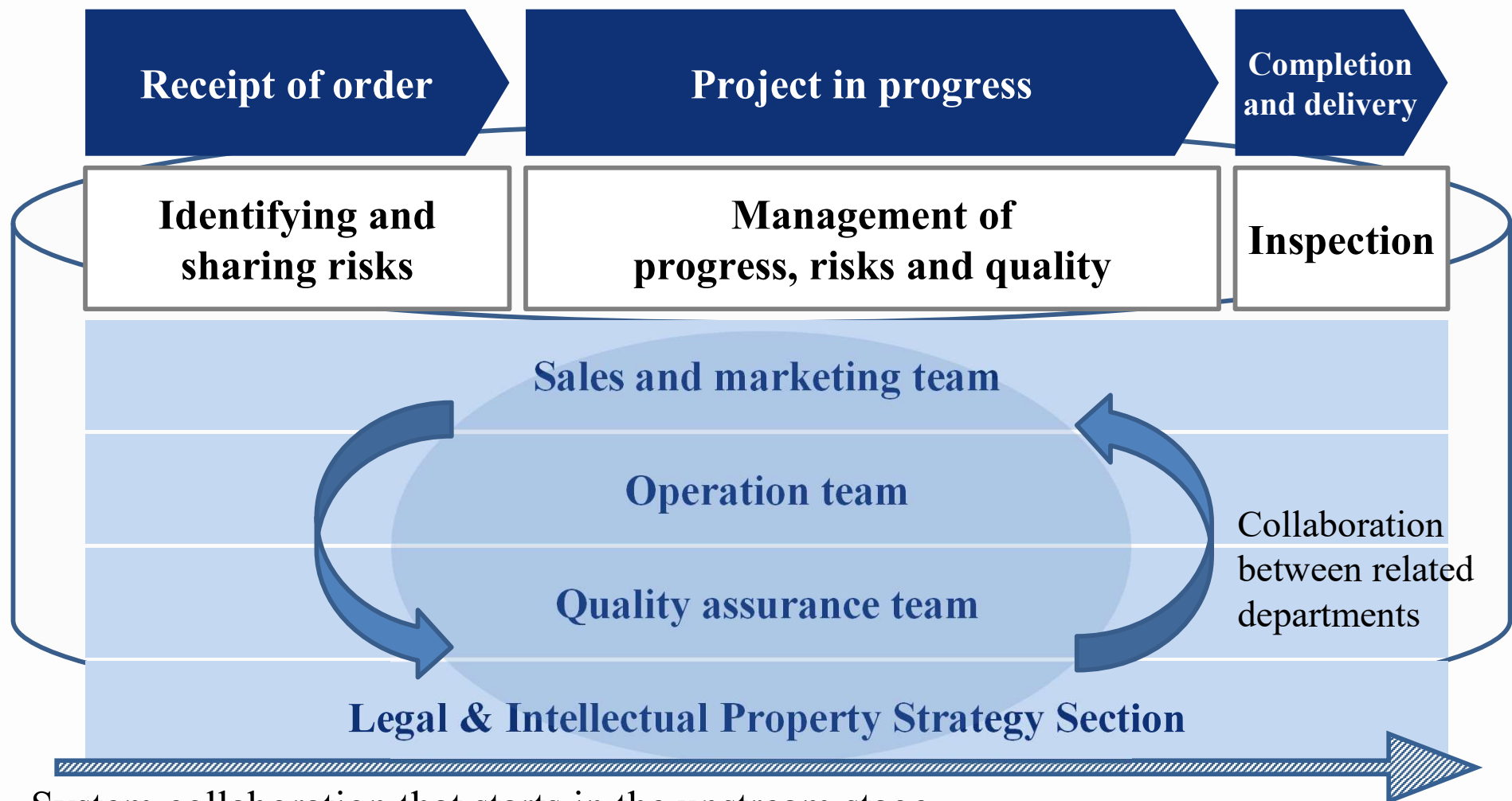


**In the case of an increase in person-hours and
the deterioration of quality of deliverables**



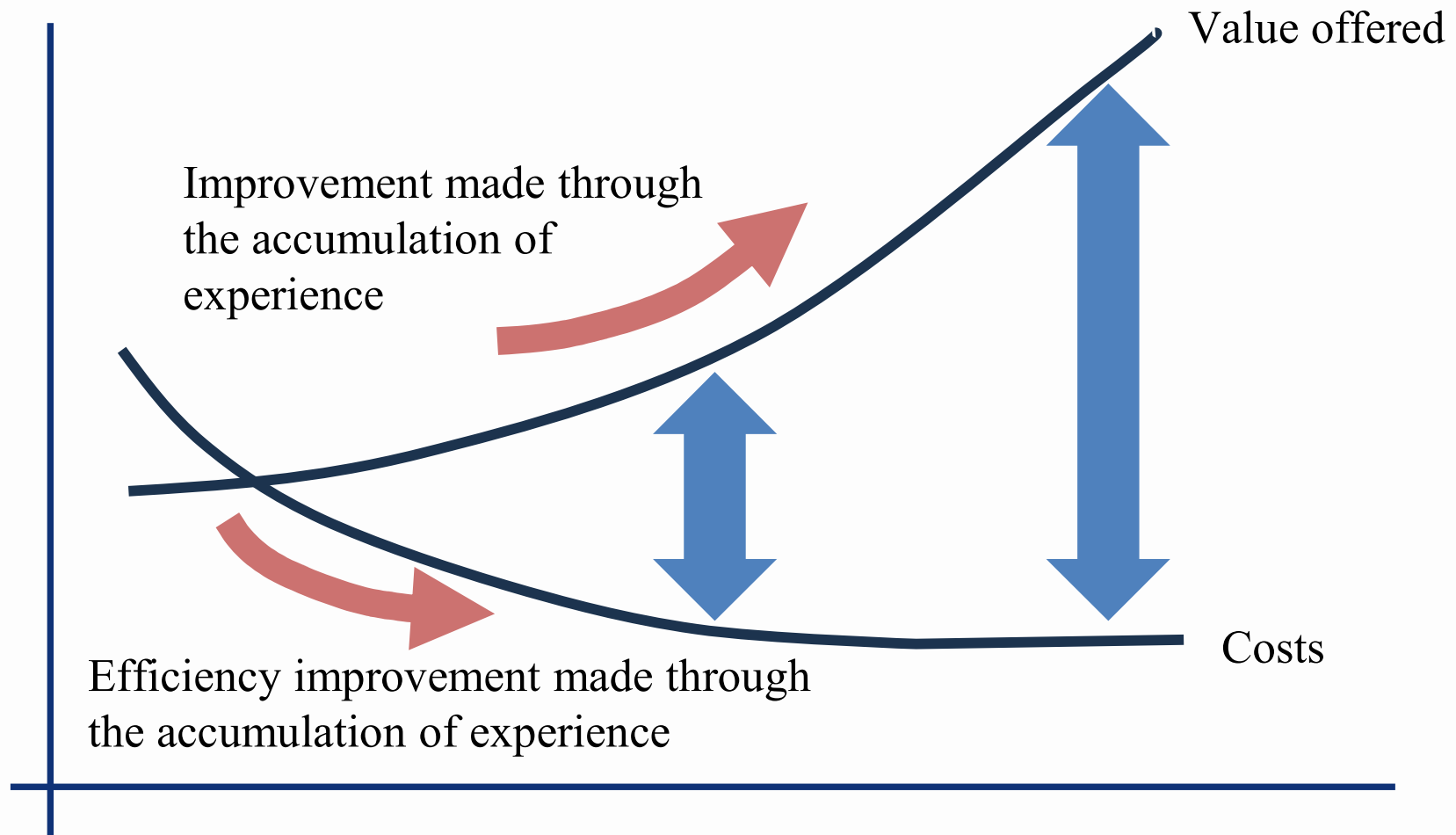
Significant decrease in profitability

We will prevent the occurrence of issues by identifying and sharing risks and countermeasures through company-wide collaboration on a process-by-process basis.



System collaboration that starts in the upstream stage

Aim for a business model for acquiring appropriate compensation by applying engineering knowledge with added value.



Founding period

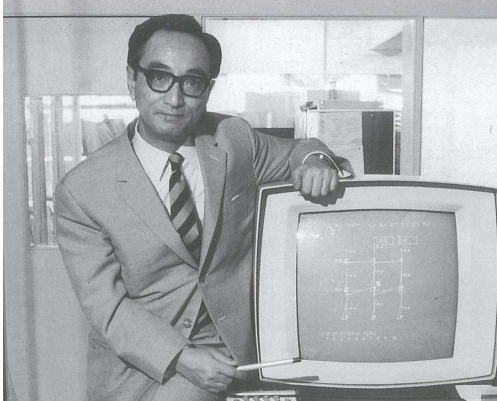
Structural calculations



Reconstruction of the main keep of Kumamoto Castle



Computers



<https://www.kke.co.jp/>

- Started as a structural design office

- The Company introduced the first digital computer in Japan's construction and architectural design industry.

1985-

Development of
systems for housing
manufacturers

Accumulation through experience

➔ Increase in value to provide

➔ Lower costs

Engineering
knowledge



Industry
knowledge

Winning more
customers

Understanding
common issues

Providing solutions

IT-based
solutions

Share the
solutions

Building trust

At present

**Development of
systems for housing
manufacturers**

Increase of means

**Increase of settings
for applying them**

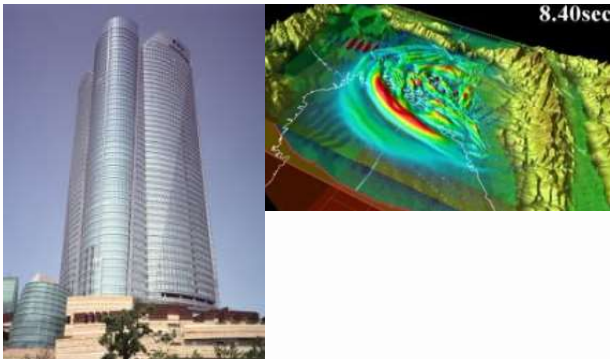
Applying technologies from different fields

- AI-based image analysis
- OR (mathematical optimization), etc.

**Develop and expand new solutions with high added value
through combination with the existing empirical knowledge.**

Founding period -

A wealth of experience
in the design of
superhigh-rise buildings
and buildings with
seismic isolation and
damping systems



○ 2008

Initiatives on onshore
wind power generation

Launch of
fundamental design
services for wind
power generation



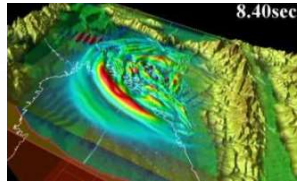
○ 2014

Shift to a new system

Safety assessments of
supporters for wind power
generators began to be
made exclusively by METI.

Entrusted with
support for
institutional design
by METI

Founding period -



Initiatives on onshore wind power generation



Entrusted with support for institutional design

Accumulation through experience

➡ Value provision in new fields

Technologies and
organizational strength enabling
to be entrusted with operations
from analysis to design in an all-
inclusive manner

Expertise in safety assessment
and response to committees



Organizational diversity

Active participation of
many non-Japanese
KKE members



Relationship built with
overseas wind turbine
manufacturers

Application to offshore wind power generation



Excellent work and excellent engineer awards granted for the Considerations for Ensuring High Equipment Design Quality Using AI. etc. for Government Facilities in FY2022

Content of implementation

- Consideration of details and verification of effects towards introduction of AI and other tools
- Organization of tasks and consideration of roadmap towards introduction of AI, etc.
- Assistance in running expert review meetings, etc.



Winner of the excellent engineer award

Manager, IoE Business Dept. (As of the time when the award was granted)

Akio Ino

Awards ceremony

(July 18, 2023, at Ministry of Land, Infrastructure, Transport and Tourism)

<https://www.kke.co.jp/>

Development of a new method using compressed sensing, which permits low-cost, easy, high-precision measurement of fast vibration of structures

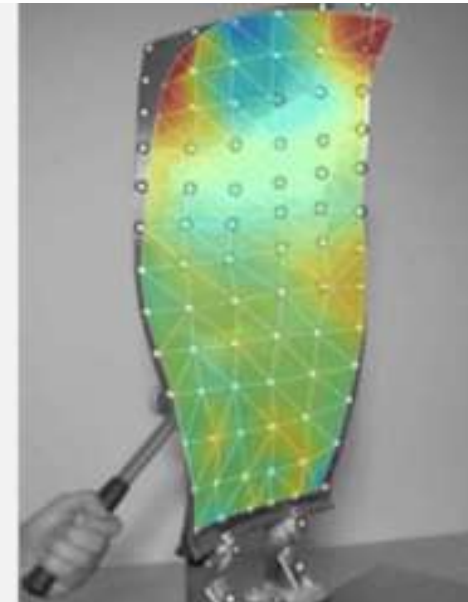
Simplify vibration analysts with a camera

Compressed Sensing DIC

No need to use an expensive high-speed camera or a special dedicated camera

⇒ A solution that enables analysis of fast vibration phenomenon simply by attaching an affordable control circuit and commercially available strobe to an off-the-shelf camera

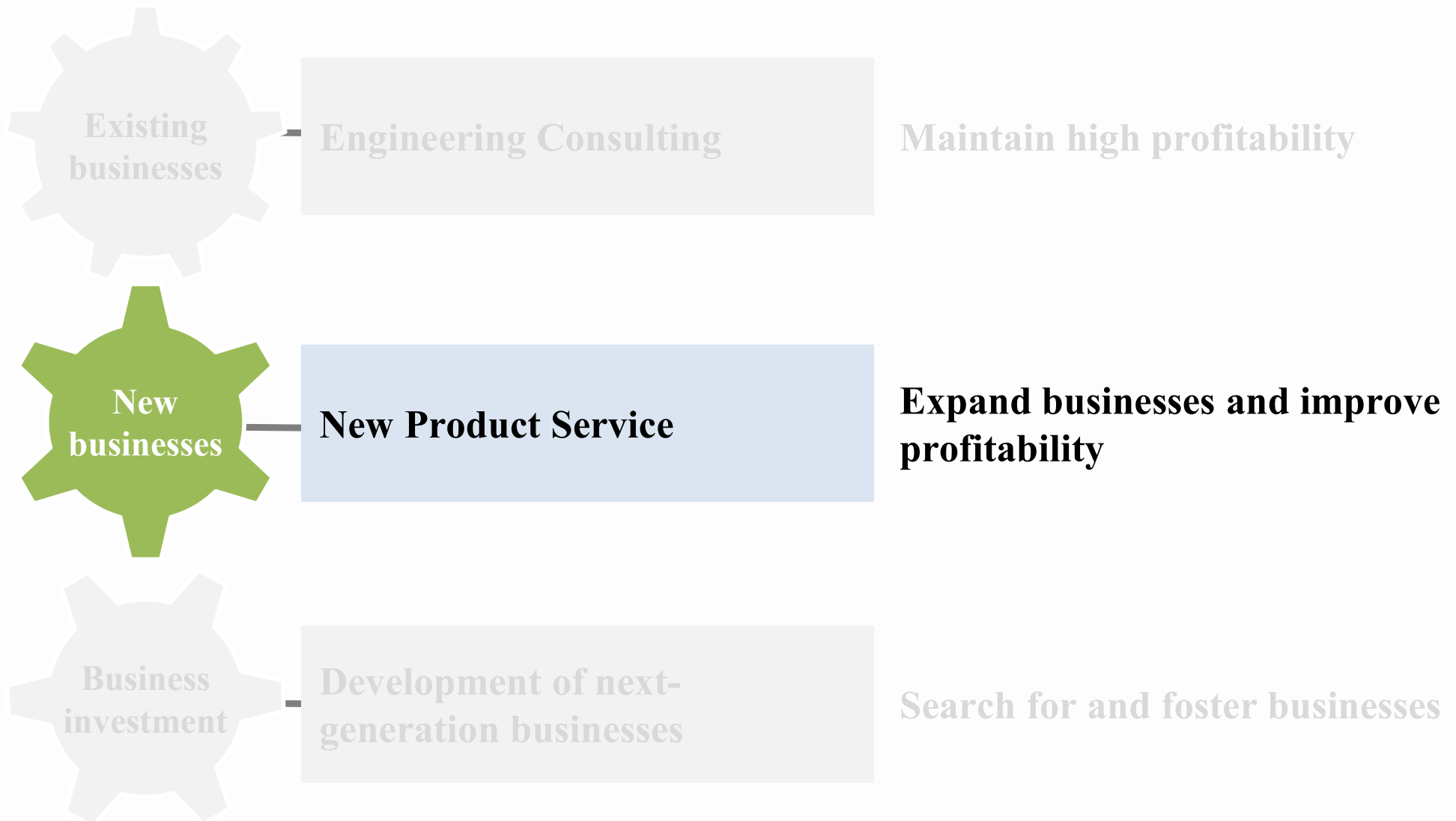
Providing low-cost, easy, high-precision vibration analysis



Patent application
filed in May 2022

- **Published in a renowned journal, *Mechanical System and Signal Processing*, as an achievement from joint research with the National Institute of Technology (KOSEN), Hiroshima College**
- **Granted the Audience Award by the Japanese Society of Mechanical Engineers**

Moving forward, we will assume expansion to other industries with a view to practical application in the automotive industry (improvement of quality and riding comfort, noise control, etc.).





New Product Service

**Business expansion and
profitability improvement**



- ☐ **Introducing useful overseas services in Japan**
- ☐ **Forming a capital alliance where appropriate**
- ☐ **Subscription model**
- ☐ **Continuing investment for business expansion**

Introduce useful overseas services in Japan. Form a capital alliance where appropriate.

Twilio
SendGrid

Cloud-based e-mail delivery service

RemoteLOCK

Cloud-based entry/exit control system

NavVis

3D site data platform

Capital
relationship

Capital
relationship

KKE provides unique services with added value intended for the Japanese market. High growth is achieved through synergy between KKE's impressive ability to provide value and subscription model.



(Background)

Commitment to winning the highest-level customer satisfaction as professionals, which has been cultivated at KKE

Collaborative creation with many different partners through open innovation.

Any Brands, Any credential, Any Software

Hardware collaboration

- Our lock system
- Other companies' lock systems
- Gate into the facility
- Gate into the parking place
- Lockers, etc.

**Managing at least
100,000 entries per day**

**Expansion
of domain**



[Examples]
- SADIOT ROOM

System collaboration with different types of services

- Reservation system
 - Settlement system
 - Hotel system, etc.
- In collaboration
with more than
50 open services**



Customers

[Examples]
- Midoriya Ryokan (inn) of the Jinya Group
- FAV Hotel of Kasumigaseki Capital

[Examples]
- Kobe City, Hyogo

**Accommodation
facilities**

Local governments
(Adopted by more than
60 local governments)

Stores etc.

Example of hardware collaboration

SADIOT ROOM



Examples from local governments

Kobe City, Hyogo

Junior high schools

FY2022

Installed and operated at 50 schools

FY2023

To be installed at remaining 32 junior high schools

Meeting place of municipal housing



Examples from accommodation facilities

Midoriya Ryokan of the Jinya Group



<https://www.kke.co.jp/>

FAV Hotel of Kasumigaseki Capital



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Expansion in the use of NavVis VLX, a measurement device for acquiring 3D data, and NavVis IVION, a 3D data web viewer

NavVis VLX



Quickly capturing
3D data of large and
complex locations

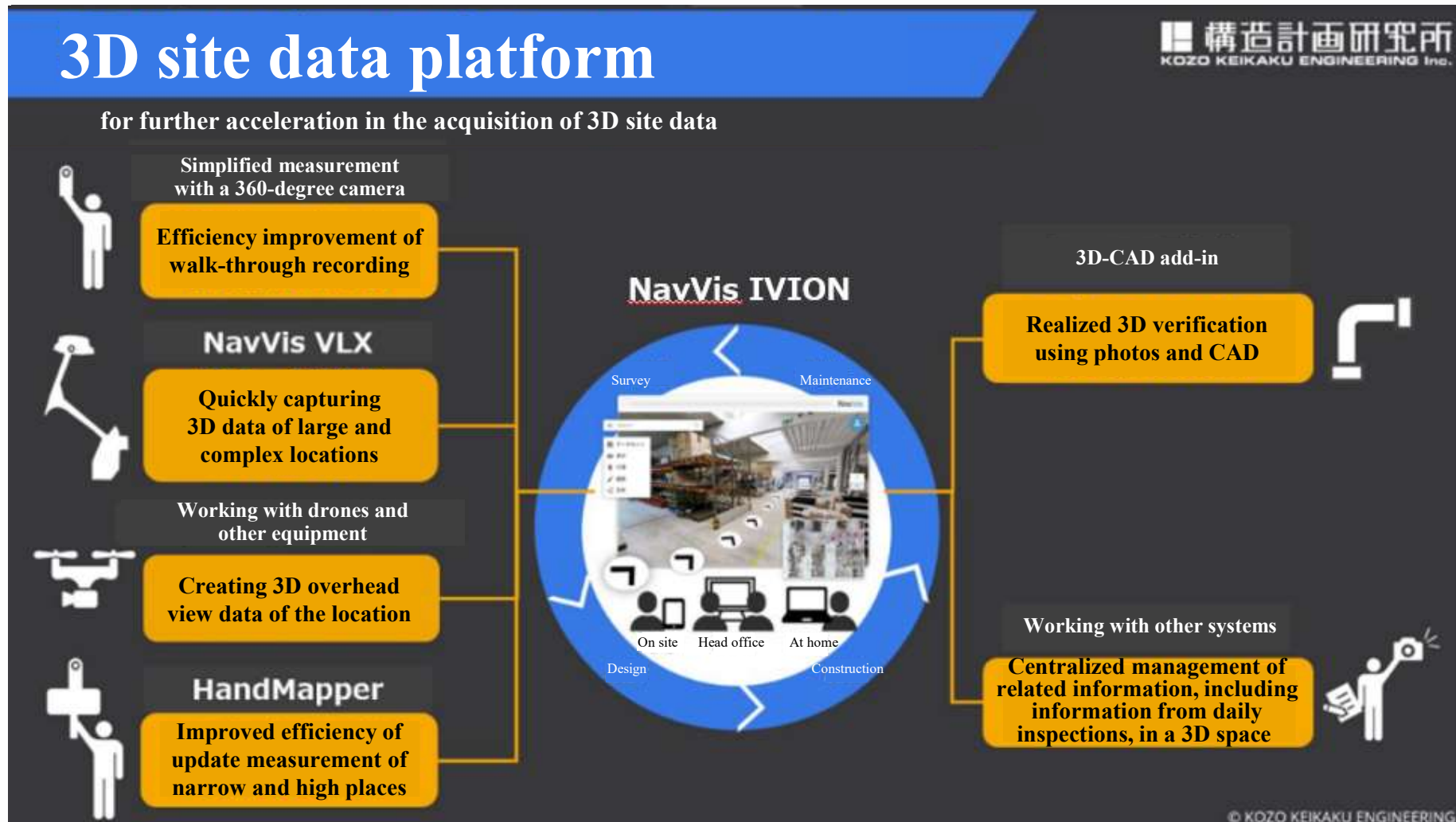
A mobile measurement device that enables to acquire 3D data of sites quickly with high quality

NavVis IVION



A 3D data web viewer for getting the picture of and inspecting sites

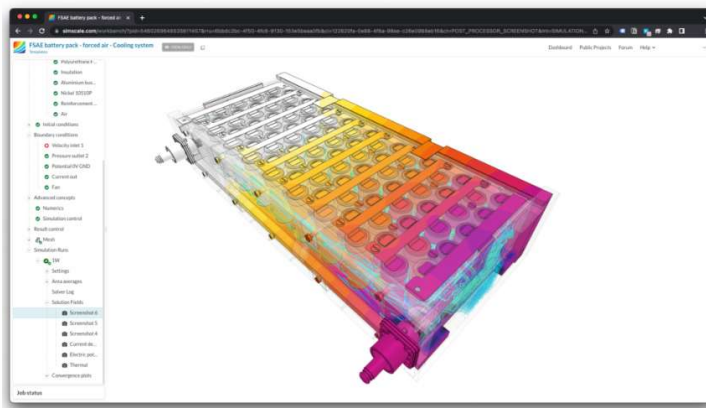
Providing unique value of KKE with steady progress in the development of technology to improve convenience and expand applications



Began to offer the industry's first full-cloud CAE platform, which was developed by SimScale of Germany, as the first authorized distributor in Japan

* CAE: Computer Aided Engineering

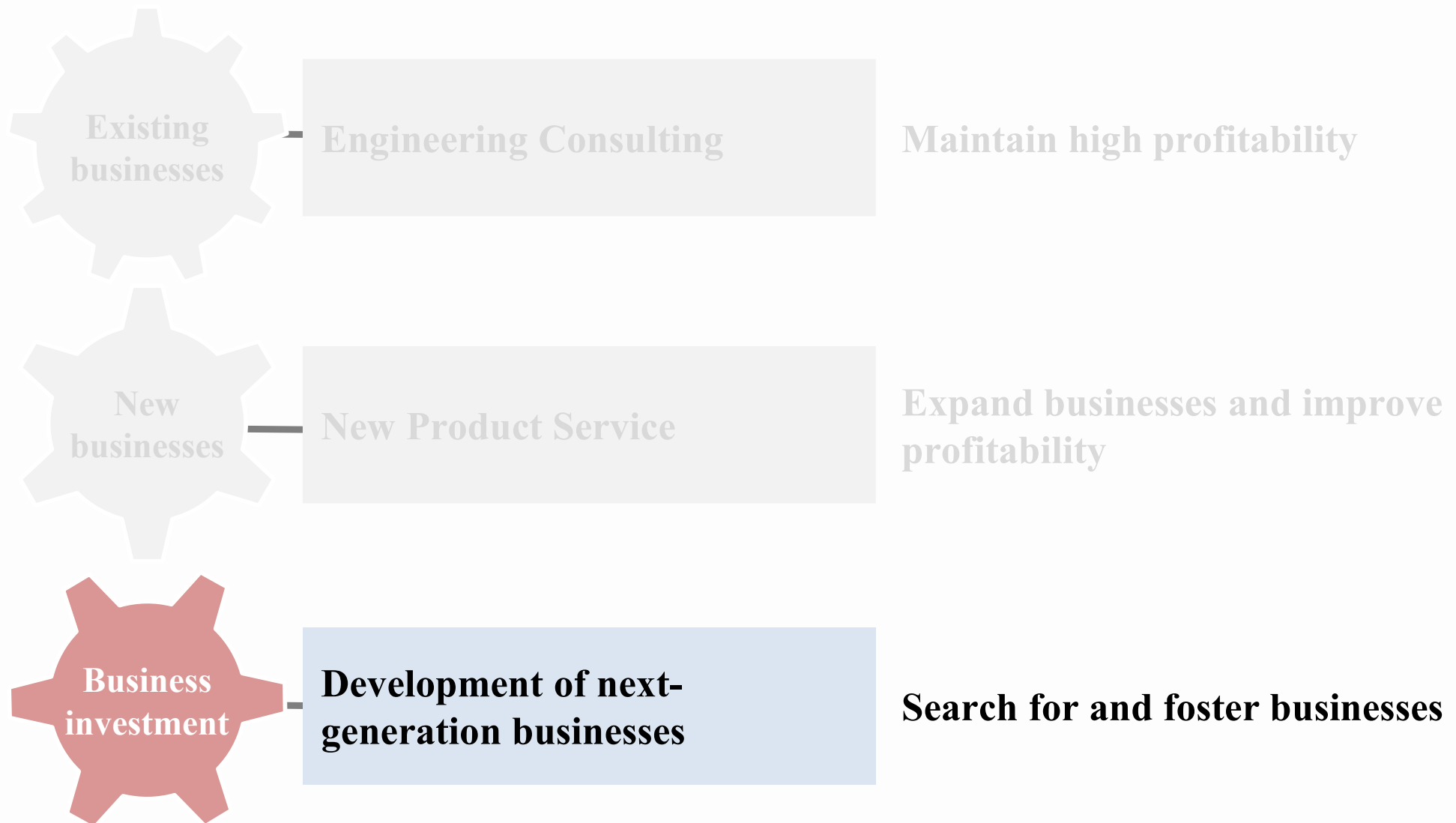
- The platform does not require the use of hardware, permitting design and development on web browser, from anywhere.
- It can be used for a wide range of phenomena, including structure analysis, thermal flow analysis, and analysis of wind conditions.



Example of analysis with SimScale



We held a service launch seminar in July 2023, with the participation of more than 80 people.



Business competition

Opportunities to propose ideas on new businesses

External activities with universities and other organizations

Participating in committees and study groups, implementing activities as lecturers, etc., presenting academic papers, and publishing books

KKE Best Project

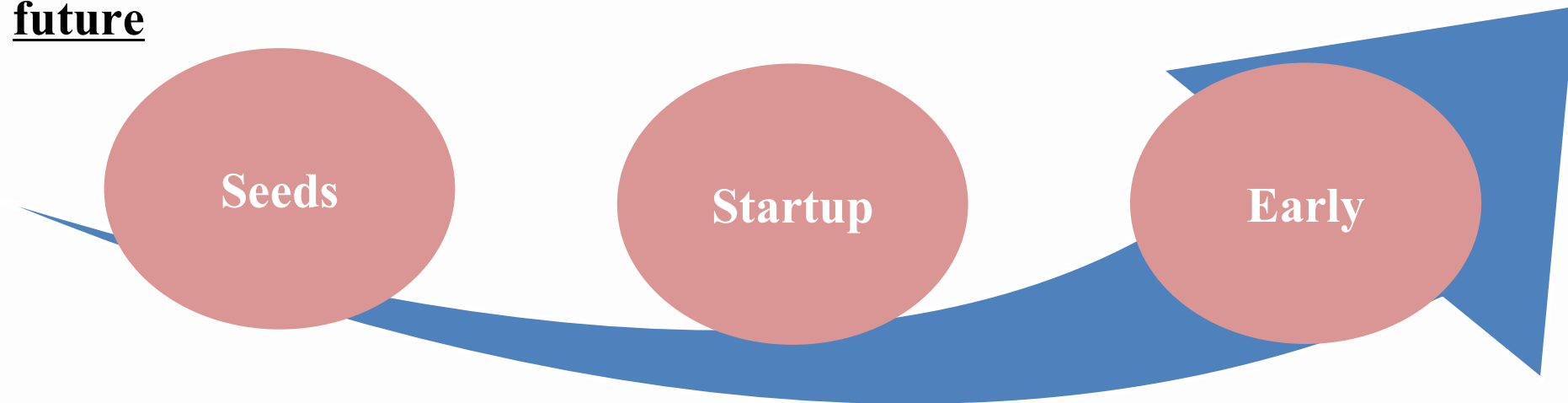
Opportunity to honor excellent projects and share them in a company-wide manner

Shadow work

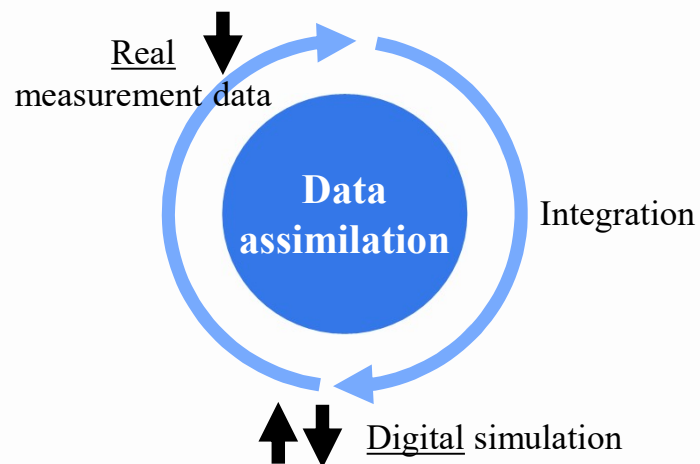
Activities that help develop engineers' skills are actively implemented

Sowing Seeds for Developing Next-Generation Businesses

Work to cultivate the seeds of new businesses looking five to ten years into the future



Initiative using data assimilation



3MA



RiverCast



Collaborative Professionals as the Source of Sustainable Growth



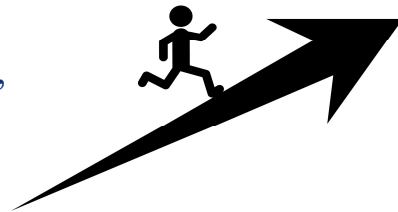
Participation and Growth of Collaborative Professionals

Growth of businesses



Development of KKE members

Self-development, work experience, shadow work, investment in education, etc.



Increase in KKE members (colleagues)

New graduate recruitment
Mid-career recruitment
Recruitment of foreign nationals, etc.



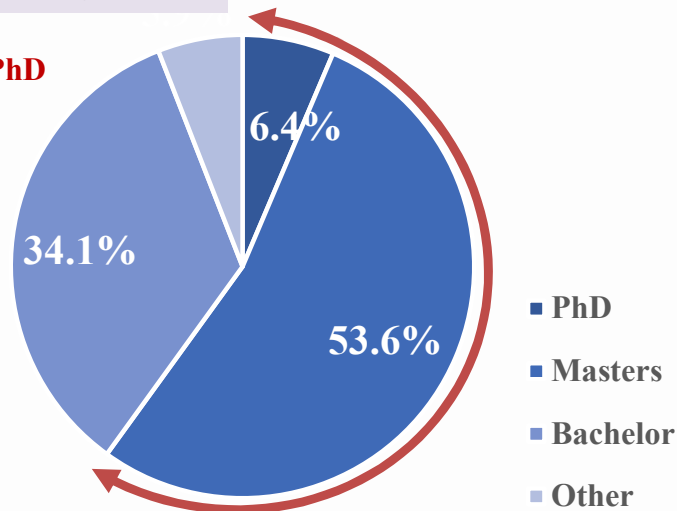
Diverse Collaborative Professionals Supporting Diverse Business Domains

Value the diversity of collaborative professionals to secure the capabilities to address any problem in society

Scope: Existing KKE members at the end of the 65th term

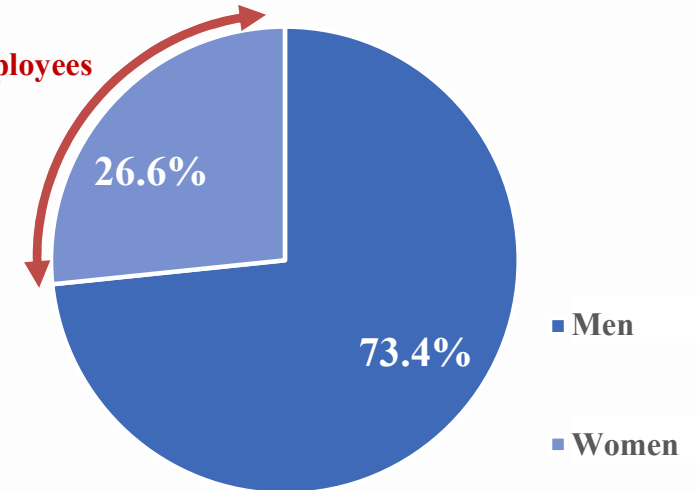
Academic background

Masters and PhD
Approx. 60%



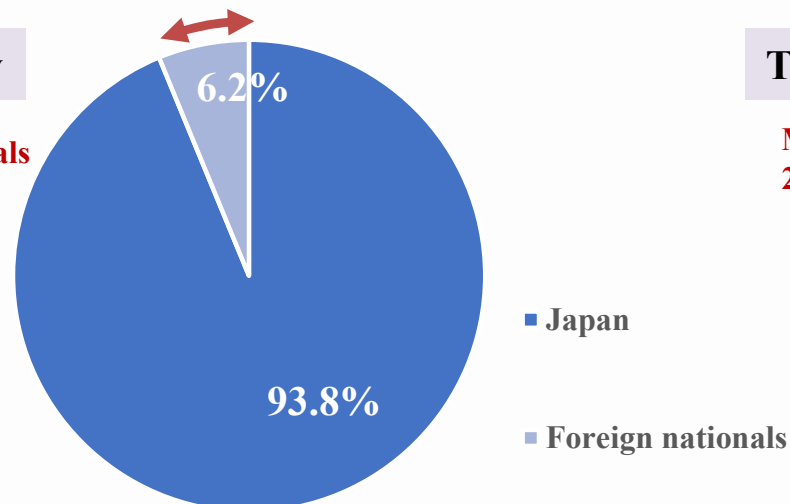
Sex

Percentage of employees
that are women
26.6%



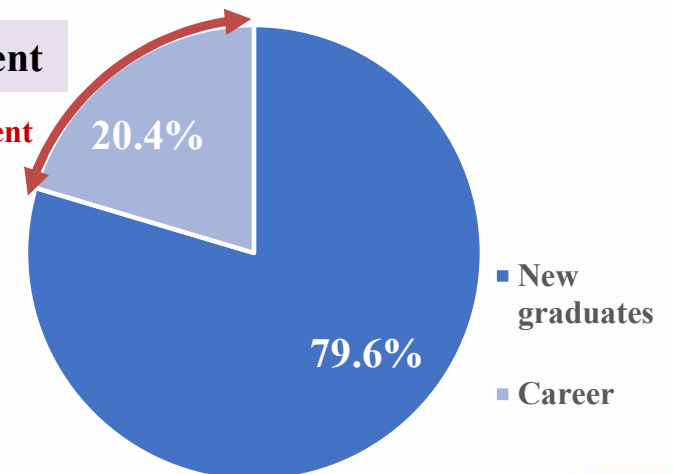
Nationality

Foreign nationals
6.2%



Type of recruitment

Mid-career recruitment
20.4%



Enhancing Opportunities for Active Participation of Diverse Collaborative Professionals

Meaningful utilization of human capital through collaboration with group companies

KKE Smile Support Inc.



- Established in August 2022
- Number of employees: 31 (as of September 1, 2023)
- An alternative place for KKE members who desire to choose workstyles with more freedom



Acquired worker dispatch business license
Began dispatching workers to companies
other than KKE

PARA-SOL K.K.



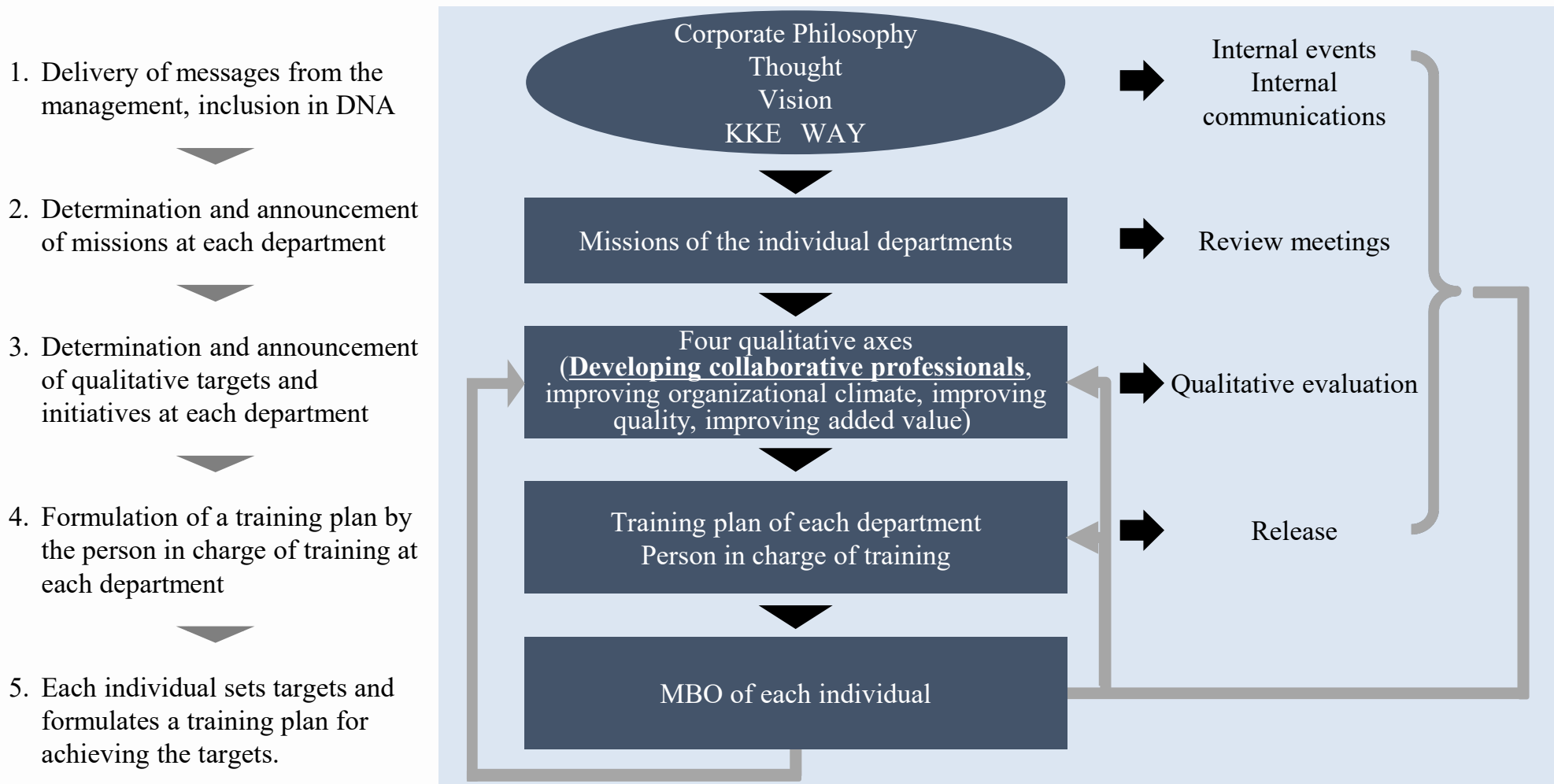
- Made into a subsidiary in April 2023
- Number of employees: 52 (as of September 1, 2023)
- A business partner that has been supporting multiple departments of KKE as a partner company



Strengthening the cooperative
relationship further

Human Resource Development Policy for Achieving Both Distinctive Quality and Self-Initiative

Distinctive quality of KKE: Availability of environment and systems that link Corporate Philosophy with the self-actualization target of each individual



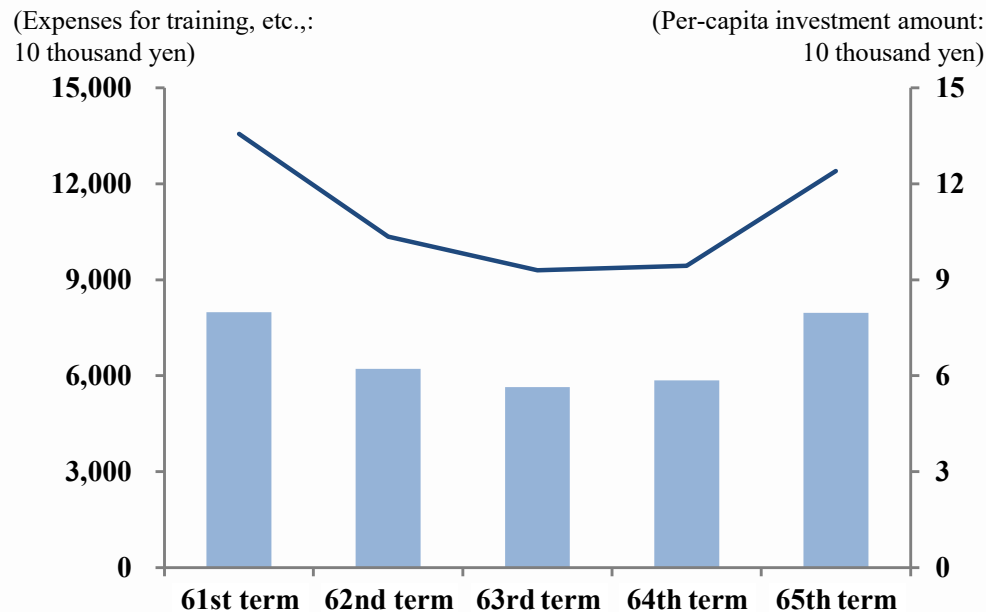
Human Resource Development Policy for Achieving Both Distinctive Quality and Self-Initiative

Self-initiative: Human resource development policy focusing on individual discretion

- Personal development which is not related directly to work can be set as an MBO target at the desire of individuals.
- Costs of training needed for the development of each KKE member are borne by the Company.

Changes in company-wide costs related to support for growth and human resource development

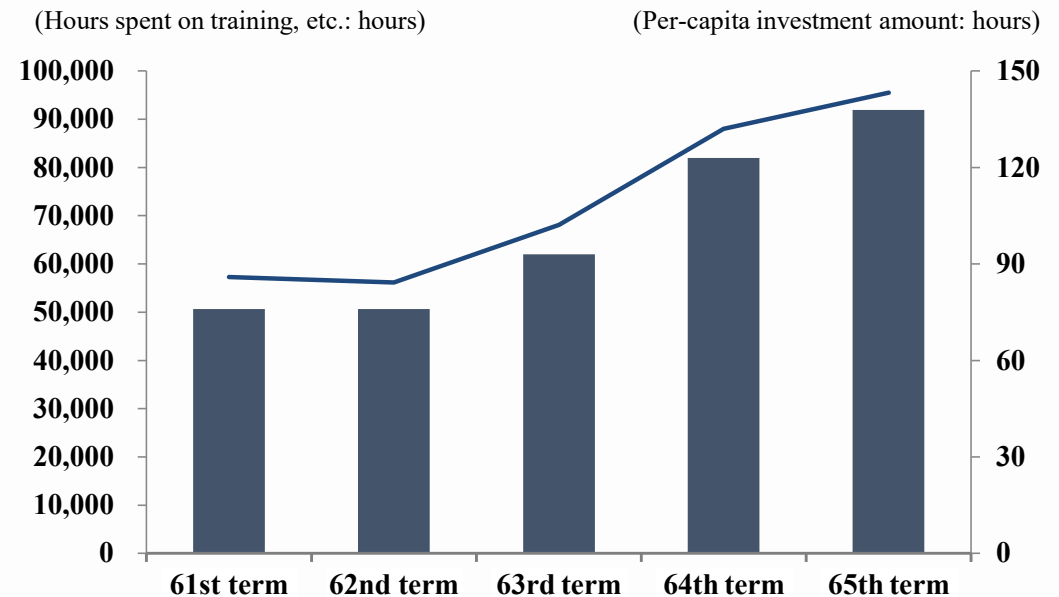
- Costs (including training, book budget, and activities in academic societies)
- Per-capita amount of investment in collaborative professionals



* Cost of external training, etc. declined due to COVID-19 but recovered.

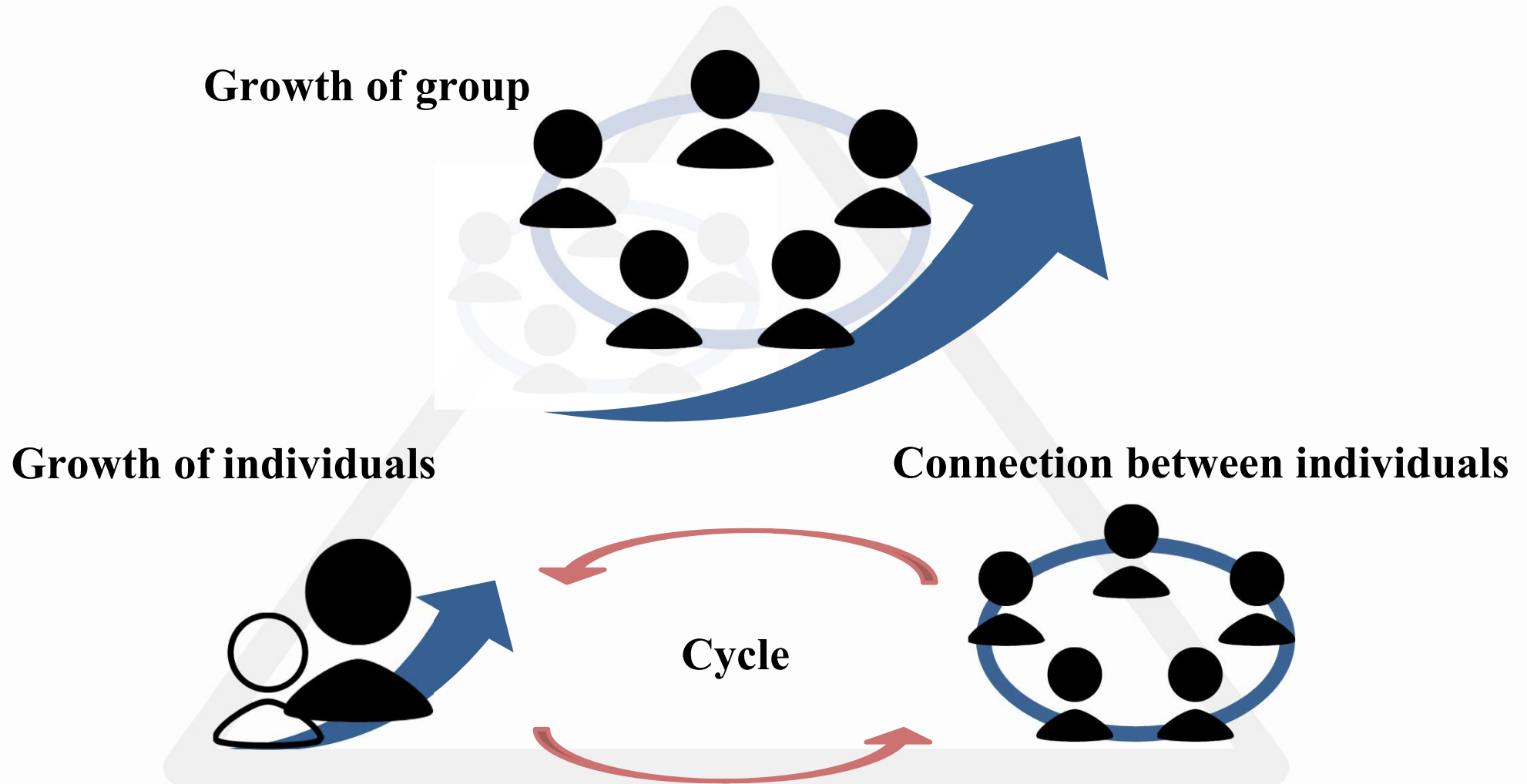
Changes in amount of time related to support for growth and human resource development

- Time (including training and activities in academic societies)
- Per-capita amount of time invested in collaborative professionals



Creating Opportunities for the Growth of Each KKE Member

Opportunities to achieve growth by stimulating each other are created, and individuals keep developing, inspired by the opportunities.



Creating Opportunities for the Growth of Each KKE Member

Example initiatives

Growth of individuals



- Training programs focusing on individual discretion
- Development through collaborations with universities, research institutions, and partners
- Appraisal system (MBO, MVA)
- Promotion exam,

etc.

Connection between individuals



- A large number of company-wide events
- KKE Best Project
- Issuing internal newsletters
- en cafe (in- house cafe),

etc.

Creating Opportunities for the Growth of Each KKE Member

Providing self-development opportunities for supporting the growth of collaborative professionals

- Establishment of Social Cooperation Programs

Period	Name
February 2016 to March 2020	Mathematical Engineering for Complex Social Systems in the Future
April 2020 to March 2023	Cyber-Physical Architecture for the Sustainable Built Environment

構造計画研究所
KOZO KEIKAKU ENGINEERING Inc.

Symposium of Social Cooperation Programs
Mitigation of and adaptation to climate change led by data integration and organization
~Engineering knowledge shared with universities~

Thursday, June 15, 2023
Ito International Research Center,
University of Tokyo

Reserve in advance
Free admission



- Dispatch KKE members to domestic and overseas locations



Overseas	Barcelona	Temporary assignment to an overseas office
	Munich	Temporary assignment to NavVis
	Denver	Temporary assignment to RemoteLOCK
Domestic	Japan	Public-private exchange (with the Japan Fair Trade Commission)
		Kyushu TLO Company, Limited

Creating Opportunities for the Growth of Each KKE Member

Highly convincing and transparent evaluation system

Management By Objectives and Self-Control (MBO):

Evaluation of KKE members for creating autonomous collaborative professionals

- Setting targets **based on one's own thinking**
- Targets are classified into business targets, behavioral targets, and skill targets.
- **Skill targets are linked to the training plan of each department.**
- **Personal growth** achieved through MBO initiatives and dialogues with managers

MVA (Mission, Vision, and Action): Evaluation of managers

- Targets: Officers including Representative Executive Officers, department managers, and senior engineers
- **MVA** of individuals **are disclosed to all KKE members** at the beginning of each fiscal year.
- **A review meeting, which is open to all KKE members,** is held at the end of each fiscal year.
- At the review meeting, evaluations are made by officers in consideration of activities and level of achievement of individuals.

Creating Opportunities for the Growth of Each KKE Member

A large number of company-wide events

- **Fostering shared values among diverse collaborative professionals by delivering messages from senior management**
- **Activating interactions between KKE members by intentionally creating opportunities for all of them to gather**

▼ Company-wide events held in the 65th term

Month	Events
July	Qualitative evaluation meeting
July	In-house briefing session
August	In-house briefing session
October	Review meetings
November	KKE Best Project
December	In-house briefing session
December	Year-end party

Month	Events
January	New Year's message (First business day of the year)
January	Review meetings
January	Hattori Award
March	In-house briefing session
April	Welcome ceremony
April	Review meetings



New Year's message in January 2023

4

FYE June 2024 (66th Term) Forecasts



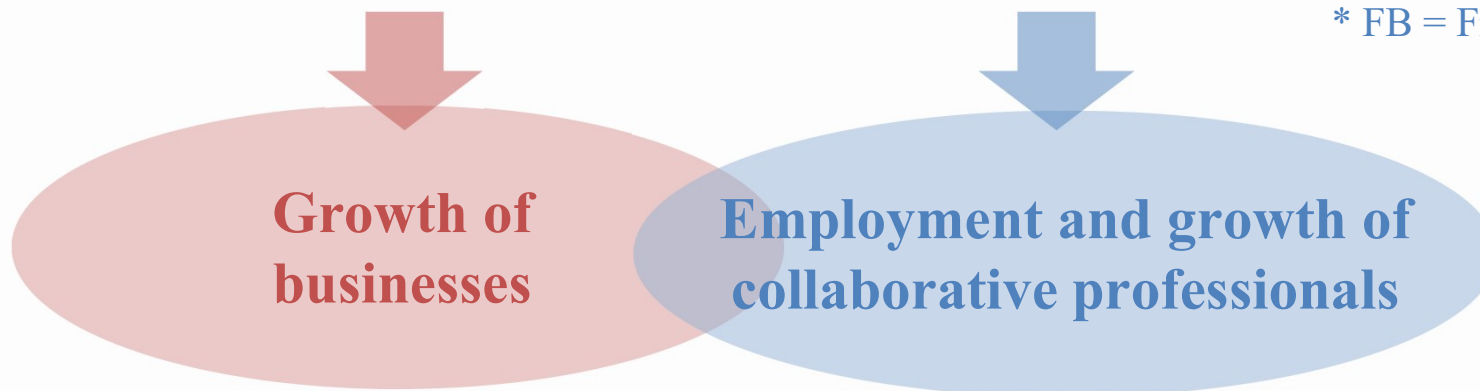
For the company's continuous growth, it is vital to gather and develop competent collaborative professionals.

Our management indicators

Total added value =

Operating profit + **Personnel expenses** + **Welfare expenses (FB*)**

* FB = Fringe benefits



We have adopted a management goal of achieving annual growth of 5% to 7% on a medium- to long-term basis.

Strengthening businesses for manufacturing industry

Sales Unit

Objective

Increasing the appeal of businesses for manufacturing industry for external parties

Construction DX Marketing Dept.

Manufacturing DX
marketing function

Independent

Manufacturing DX Marketing Dept.

Business Unit

Objective

Activating expansion of businesses for manufacturing industry

- Structural Design Group
- Analysis Group
- Housing & Construction Group
- Telecommunication Technology Group
- Decision Making Group
- **Manufacturing Group**

Newly
established

Forecasts for FYE June 2024 (66th Term)

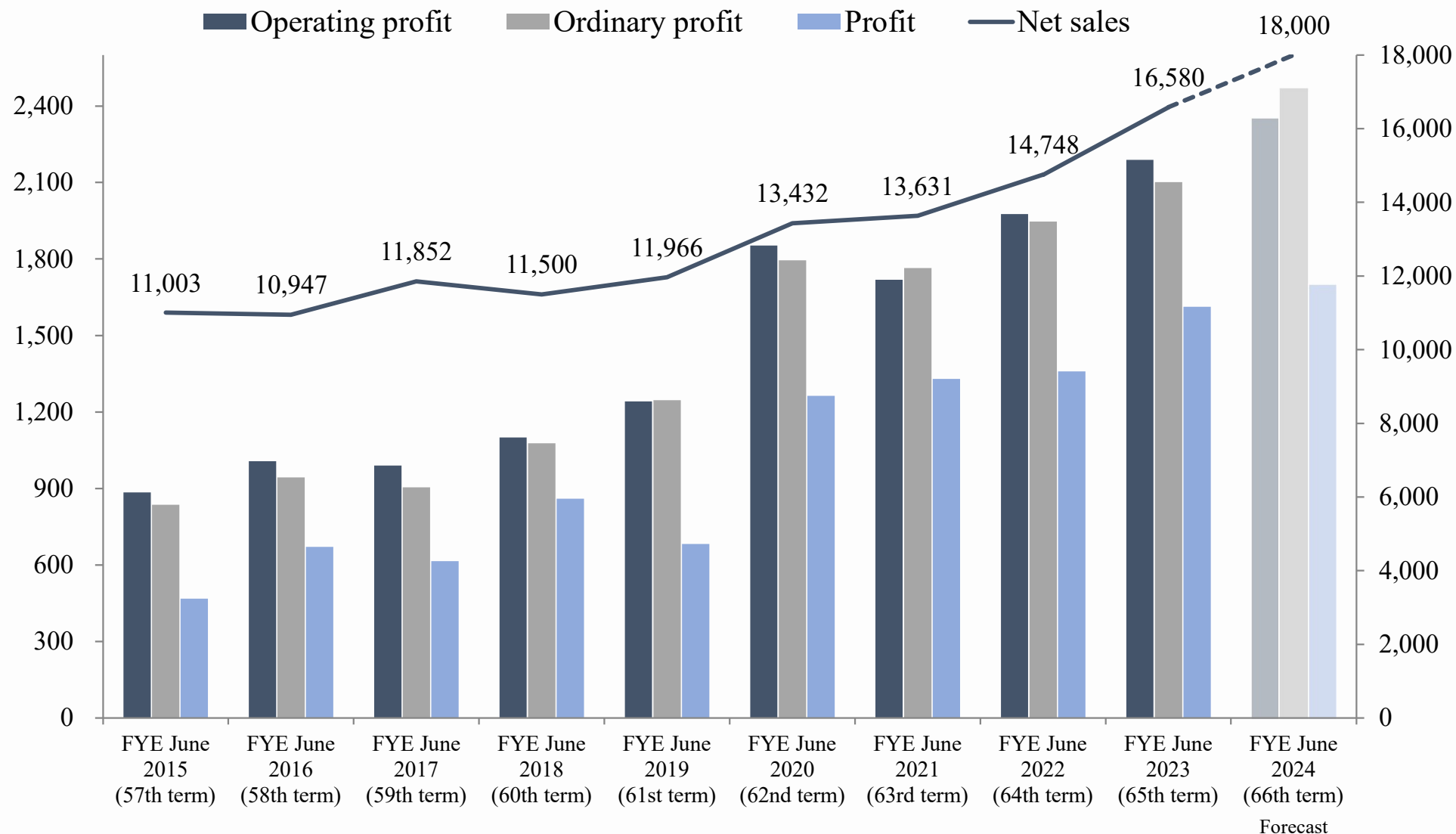
(Million yen)

	FYE June 2023 (65th term)	FYE June 2024 (66th term) Forecast	Change from previous FY	Rate of change from previous FY
Net sales	16,580	18,000	1,419	8.6%
Operating profit	2,189	2,350	160	7.3%
Ordinary profit	2,101	2,470	368	17.5%
Profit	1,613	1,700	86	5.4%

Trends in Results and Results Forecasts

Profit (Million yen)

Net sales (Million yen)



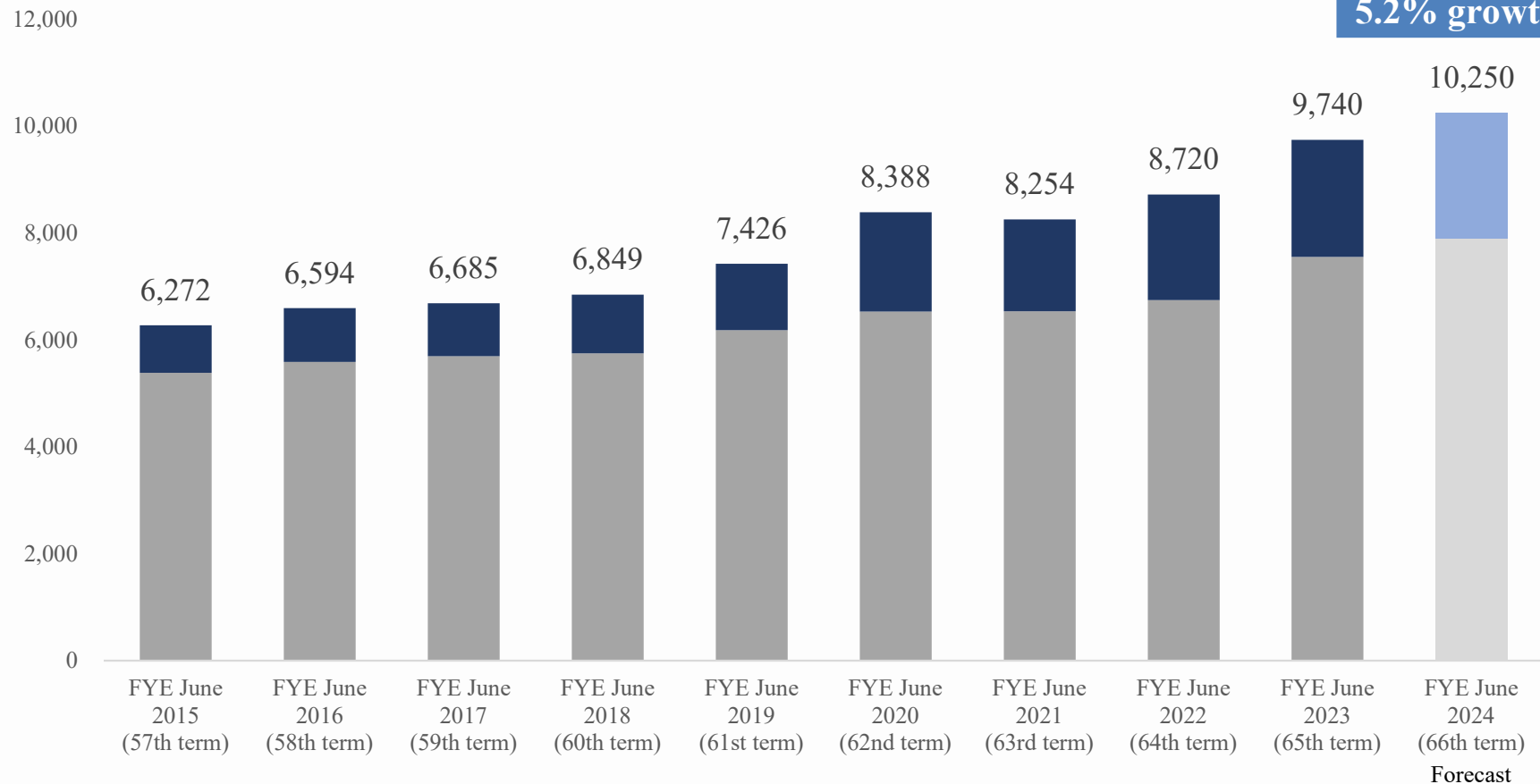
Changes in the Total Added Value over the Past 10 Years

■ Personnel expenses + Welfare expenses
= Securing and growth of
collaborative professionals

■ Operating profit
= Growth in business


Plan for FYE
June 2024
5.2% growth

Million yen



Basic Policy on Profit Distribution

- Paying continuous and stable dividends while taking into account the needs for internal reserves for the strengthening of management base and future business development

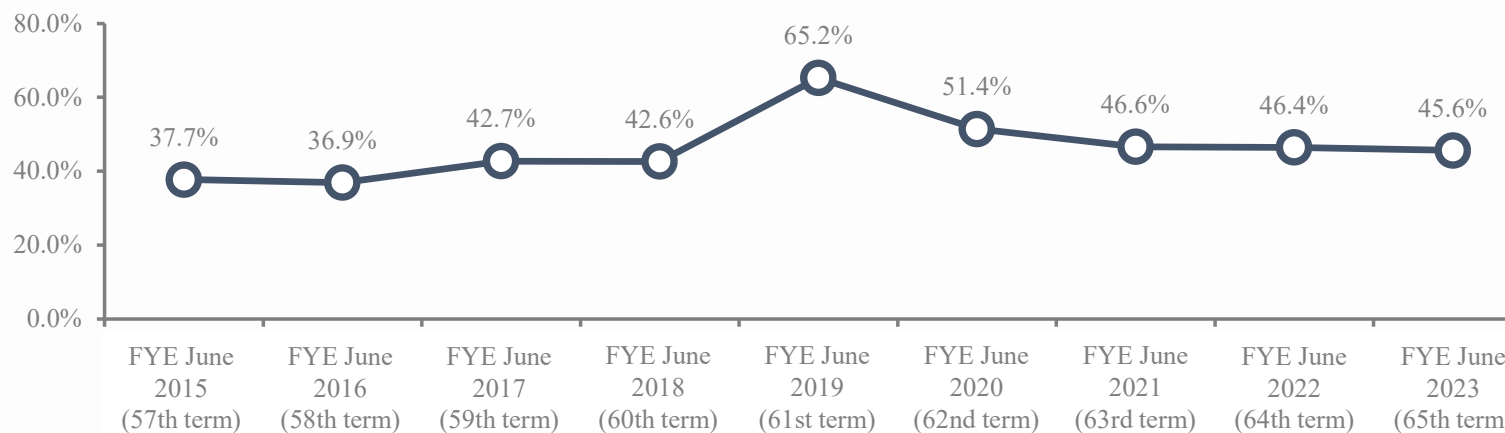
Rough targets	Dividend payout ratio	50%
	DOE (dividends on equity ratio)	8% 

Formula: $\text{DOE} = \text{Dividend per share} \div \text{net assets per share}$

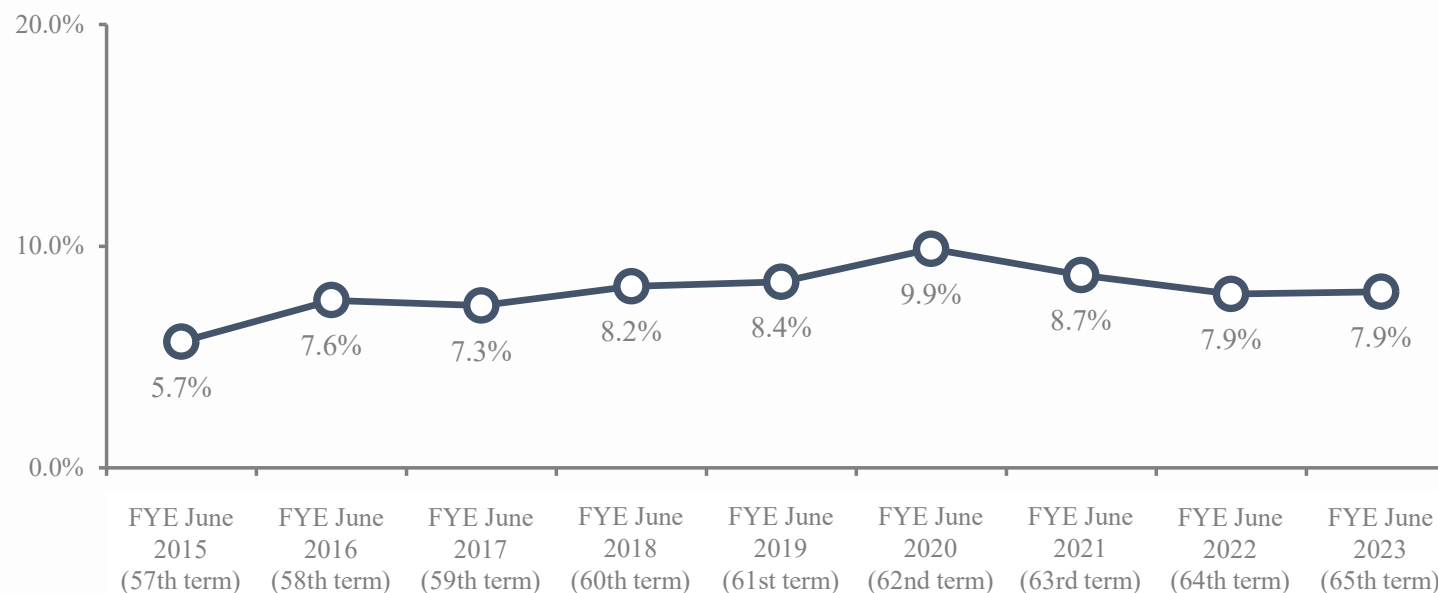
Dividend forecast
for the current FY

140 yen

Dividend payout ratio



DOE



To aim for sustainable growth towards the 100th anniversary of our founding in 2056

- **Autonomous, agile decision-making and business operation, which are aligned with diversification of businesses**
- **Appropriate distribution of management resources focused on human resources**



Start considering transition to holding company system

*Innovating for a **Wise Future***

Wise Future: With the aim of creating a future society full of human wisdom

Innovating: We will keep innovating to provide value to society in a sustainable way.

“We want to create a wise future society with our stakeholders by disseminating useful technologies based on our engineering knowledge.”

Contact:

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*Innovating for a **Wise Future***