

EXHIBIT B

Summary Incremental Case

	Calendar Year (Historical)				Calendar Year				Fiscal Year (Projections Based on Ours Fiscal Year 1)				Fiscal Year (Projections Based on Ours Fiscal Year 2)				Fiscal Year (Projections Based on Ours Fiscal Year 3)			
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
License Revenue	402.3	108.8	98.8	104.8	105.9	49.1	73.0	76.3	818.8	876.1	818.8	834.2	812.0	845.0	836.9	826.3	824.8	824.0	826.4	
% of Total Revenue	35.8%	38.5%	31.5%	33.0%	41.0%	36.4%	25.1%	25.0%	21.7%	25.3%	31.5%	26.9%	23.2%	24.0%	22.6%	22.6%	21.9%	21.1%	20.4%	
Maintenance Revenue	440.3	114.0	114.4	118.1	122.4	468.8	122.0	122.0	682.2	122.4	125.5	494.7	127.4	128.1	589.8	548.0	571.1	633.1	683.7	
% of Total Revenue	39.2%	34.9%	36.0%	37.2%	31.2%	4.5%	41.1%	39.2%	28.8%	39.5%	35.7%	3.3%	41.2%	46.4%	31.0%	32.0%	35.0%	34.0%	34.0%	
Service Revenue	421.2	88.2	88.3	105.3	389.9	97.3	106.2	401.8	103.7	108.3	417.8	101.4	95.0	409.0	240.0	241.8	244.0	248.4	248.4	
% of Total Revenue	31.1%	28.9%	29.4%	28.6%	26.8%	27.0%	32.4%	34.5%	35.4%	33.2%	30.4%	32.7%	32.0%	34.2%	32.7%	32.6%	31.6%	31.1%	30.4%	
Olderment Revenue	1.4	2.3	3.3	3.7	3.8	828.4%	1.1	4.3	15.1	6.3	7.2	21.8	8.0	8.3	89.0%	33.7%	33.7%	33.7%	33.7%	
% of Total Revenue	0.1%	0.7%	1.1%	1.2%	0.8%	1.0%	1.2%	1.4%	0.3%	2.1%	2.1%	0.7%	2.8%	3.1%	2.4%	3.2%	4.2%	4.2%	4.2%	
Total Revenue	1,394.9	320.8	301.1	311.1	358.4	1,398.8	298.9	313.8	1,501.8	1,277.2	1,267.2	1,376.2	1,268.2	1,277.2	1,255.2	1,053.1	1,157.8	1,302.2	1,398.2	
% Growth															(11.7%)	(8.4%)	(9.2%)	4.4%	4.2%	
Cost of License Revenue	18.9	3.2	3.8	3.0	4.3	13.3	3.9	3.9	15.1	4.0	5.6	2.9	2.9	1.8	14.2	8.5	7.2	7.3	7.4	
% of License Revenue	3.2%	2.9%	3.0%	2.9%	2.6%	2.7%	5.2%	5.0%	3.6%	4.9%	6.6%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%	
Cost of Maintenance Revenue	18.8	20.0	20.0	20.0	21.9	101.9	20.0	20.0	112.8	22.9	25.4	37.2	22.7	22.7	98.1	71.4	68.1	69.9	68.2	
% of Maintenance Revenue	17.8%	19.8%	21.9%	22.2%	22.7%	21.7%	23.5%	24.2%	23.2%	18.4%	20.2%	21.4%	17.8%	17.8%	16.9%	13.2%	11.9%	11.4%	10.3%	
Cost of Service Revenue	407.1	86.3	87.0	87.2	88.7	358.6	82.5	88.3	241.7	86.8	86.8	81.4	81.4	86.8	582.3	108.9	102.3	102.2	101.1	
% of Service Revenue	96.7%	99.0%	92.1%	89.2%	84.2%	90.8%	84.6%	89.2%	85.0%	91.2%	88.2%	89.7%	87.5%	87.5%	88.6%	82.9%	80.0%	80.0%	80.0%	
Cost of Olderment Revenue	2.1	1.2	1.2	1.2	1.2	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	8.9	
% of Olderment Revenue	150.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	
Total Cost of Revenue	593.7	111.4	112.0	112.2	122.4	498.9	118.9	124.7	492.2	124.3	128.8	81.2	103.3	107.6	489.7	209.3	209.3	209.3	209.4	
% of Total Revenue	27.2%	23.8%	26.8%	26.4%	21.2%	34.1%	36.1%	39.6%	26.0%	30.7%	35.9%	6.0%	30.6%	33.6%	39.6%	27.4%	24.4%	24.0%	24.2%	
License Gross Profit	484.4	123.6	92.0	101.8	156.7	475.8	71.1	74.4	403.8	75.2	106.2	329.9	89.1	43.2	292.7	231.5	234.4	236.7	239.0	
% of License Revenue	68.7%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	
Maintenance Gross Profit	329.7	93.7	97.4	98.9	97.4	367.9	94.1	95.1	370.9	100.6	101.6	388.0	100.2	105.9	406.8	486.5	511.0	543.9	582.4	
% of Maintenance Revenue	62.3%	60.3%	78.1%	77.7%	77.2%	78.0%	78.0%	78.0%	78.0%	81.6%	79.9%	78.4%	78.0%	82.4%	80.0%	80.0%	80.0%	80.0%	80.0%	
Service Gross Profit	14.1	0.8	1.0	1.7	34.1	15.0	19.9	85.1	9.1	12.9	15.8	10.5	14.2	14.2	46.8	41.1	44.3	48.8	49.3	
% of Service Revenue	3.3%	0.9%	1.0%	1.6%	13.6%	8.2%	18.4%	17.0%	8.8%	11.9%	13.4%	10.2%	14.2%	14.2%	11.4%	17.1%	17.1%	20.0%	20.0%	
Olderment Gross Profit	0.7	1.3	1.8	2.1	2.0	7.2	1.9	2.4	8.3	3.6	4.0	11.8	5.8	5.9	19.1	28.3	34.3	39.3	43.7	
% of Olderment Revenue	50.0%	56.2%	54.5%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	
Total Gross Profit	605.9	217.9	182.2	204.9	280.9	682.9	182.1	188.8	648.8	188.4	222.2	717.8	184.8	189.2	705.2	770.3	820.2	858.8	914.9	
% of Total Revenue	43.4%	68.2%	60.5%	65.9%	78.4%	49.6%	60.9%	60.2%	44.0%	60.2%	69.1%	61.2%	58.9%	61.1%	67.2%	72.2%	72.0%	72.0%	73.2%	
S&M Expenses	200.8	88.4	91.6	91.7	91.1	329.7	91.3	91.1	353.2	91.0	91.6	358.8	91.6	78.3	339.5	120.9	120.9	120.9	120.9	
% of License Revenue	26.5%	26.2%	25.4%	24.8%	24.5%	69.2%	30.9%	27.5%	24.7%	27.5%	26.0%	102.7%	27.0%	28.3%	110.6%	90.3%	90.3%	90.3%	90.3%	
R&D Expenses	308.5	79.1	86.3	80.0	80.0	296.1	74.7	75.1	286.2	72.9	72.5	293.3	72.1	56.3	275.7	100.0	100.8	100.0	100.0	
% of Total Revenue	22.0%	24.7%	28.3%	25.7%	25.1%	21.2%	25.0%	23.9%	23.4%	23.3%	20.6%	21.3%	23.3%	20.3%	21.6%	14.1%	10.1%	6.4%	6.3%	
G&A Expenses	108.1	21.7	27.8	22.3	20.0	99.3	21.1	20.8	103.1	20.0	21.8	101.5	22.6	10.0	61.2	20.0	20.0	20.0	20.0	
% of Total Revenue	7.8%	6.8%	9.2%	7.2%	7.5%	7.1%	7.2%	6.6%	6.8%	6.6%	6.7%	7.4%	7.6%	7.8%	4.8%	1.9%	1.8%	1.8%	1.8%	
Total Operating Expenses	172.1	169.7	182.2	189.3	204.0	748.3	192.1	186.1	752.2	183.9	187.8	150.7	182.2	144.7	694.4	299.0	291.4	242.0	243.2	
% of Total Revenue	12.3%	52.4%	60.5%	60.8%	57.2%	53.6%	64.0%	59.4%	50.0%	58.8%	52.9%	11.2%	14.8%	54.6%	23.8%	24.6%	20.9%	18.5%	17.5%	
Operating Income	78.4	21.1	8.0	35.6	65.9	146.6	(11.0)	2.7	93.2	4.6	34.6	30.9	7.2	24.5	70.8	480.3	588.6	626.6	671.3	
% of Total Revenue	5.6%	11.3%	2.6%	11.5%	18.4%	10.4%	(3.7%)	0.9%	7.7%	1.5%	9.8%	2.4%	2.3%	8.8%	5.7%	45.0%	51.1%	54.1%	55.7%	
Other Income	30.1	11.8	8.8	11.0	13.1	46.7	15.8	15.1	36.6	15.8	15.8	16.8	8.3	50.1	70.4	70.4	70.4	70.4	70.4	
% of Total Revenue	2.2%	3.7%	2.9%	3.5%	3.9%	3.3%	4.5%	5.0%	4.2%	5.0%	4.9%	5.2%	3.2%	3.9%	5.5%	6.0%	6.0%	6.0%	6.0%	
Pre-tax Income	117.8	22.9	17.8	49.7	79.0	180.4	9.7	18.8	130.8	20.4	50.4	47.7	32.7	74.6	120.7	631.7	659.0	697.0	741.7	
% of Total Revenue	8.7%	14.8%	5.9%	14.9%	20.3%	14.4%	1.6%	5.9%	11.2%	6.5%	14.2%	13.5%	11.8%	11.8%	10.1%	48.8%	54.1%	57.1%	58.7%	
Income Taxes	42.2	17.0	1.2	20.4	25.4	23.8	1.8	17.1	47.1	9.1	21.2	18.4	8.6	10.2	46.1	170.9	180.4	200.8	201.8	
% of Total Revenue	3.0%	5.3%	0.4%	6.6%	7.1%	1.7%	0.6%	5.4%	3.1%	7.1%	13.2%	13.4%	6.8%	8.0%	36.7%	14.3%	15.5%	17.4%	17.4%	
Net Income	75.6	5.9	16.6	29.3	53.6	156.6	7.9	0.9	83.7	11.5	29.2	29.3	24.1	64.4	74.6	170.8	478.6	496.2	539.9	
% of Total Revenue	5.4%	1.8%	5.5%	9.4%	14.9%	11.1%	0.3%	0.3%	5.6%	0.9%	2.3%	2.1%	1.9%	5.1%	5.8%	14.2%	41.4%	42.6%	38.5%	
EPS	\$0.14	\$0.08	\$0.02	\$0.05	\$0.10	\$0.22	\$0.01	\$0.00	\$0.15	\$0.02	\$0.08	\$0.03	\$0.03	\$0.04	\$0.15	\$0.60	\$0.77	\$0.67	\$0.94	
FDI Shares Outstanding	538.4	544.4	641.0	533.3	465.9	546.8	545.0	541.0	538.8	519.2	520.0	519.7	519.2	519.2	522.0	521.0	521.0	521.0	521.0	

State & Earnings Summary

	2024	2025	2026
License Revenue	\$341.0	\$237.0	\$243.0
% of Total Revenue	26.5%	21.2%	20.4%
Maintenance Revenue	494.7	526.4	612.0
% of Total Revenue	38.2%	41.7%	47.0%
Service Revenue	417.8	318.8	240.9
% of Total Revenue	32.7%	28.4%	20.4%
Olderment Revenue	21.5	36.7	45.4
% of Total Revenue	1.6%	3.3%	3.3%
Total Revenue	1,277.7	1,118.9	1,089.3
% Growth			
Cost of License Revenue	17.3	9.0	7.8
% of License Revenue	5.0%	3.8%	3.2%
Cost of Maintenance Revenue	106.7	88.8	84.0
% of Maintenance Revenue	21.6%	16.3%	13.6%
Cost of Service Revenue	562.0	271.8	195.6
% of Service Revenue	86.6%	85.7%	100.0%
Cost of Olderment Revenue	8.0	11.8	15.6
% of Olderment Revenue	45.0%	32.0%	35.0%
Total Cost of Revenue	498.9	377.3	283.9
% of Total Revenue	38.6%	28.6%	26.0%
License Gross Profit	325.9	228.0	235.1
% of License Revenue	90.6%	86.2%	86.8%
Maintenance Gross Profit	388.0	448.8	497.7
% of Maintenance Revenue	78.0%	85.7%	87.8%
Service Gross Profit	15.8	45.2	45.3
% of Service Revenue	3.8%	14.5%	19.0%
Olderment Gross Profit	11.8	25.7	31.8
% of Olderment Revenue	55.0%	70.0%	70.0%
Total Gross Profit	781.9	738.8	804.0
% of Total Revenue	61.2%	66.7%	73.8%
S&M Expenses	305.9	222.8	120.0
% of License Revenue	27.9%	23.9%	12.8%
R&D Expenses	293.3	283.3	132.8
% of Total Revenue	23.0%	25.3%	