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November 13, 2026

Non-consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Unite and Grow Inc.
Listing: Tokyo Stock Exchange
Securities code: 4486
URL: https://www.ug-inc.net/
Representative: Kiichiro Suda President and CEO
Inquiries: Mieko Oka Director and General Manager of Administration Division
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Non-consolidated financial results for the nine months ended September 30, 2026 (from January 1, 2026 to September 30, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	3,152	23.7	561	27.9	567	29.2	422	30.1
September 30, 2025	2,549	18.1	438	58.3	439	49.9	324	6.6

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	53.37	53.17
September 30, 2025	41.16	40.95

Note: Since a two-for-one stock split of its common shares was implemented with an effective date of July 1,2025, basic earnings per share and diluted earnings per share are calculated on the assumption that the stock split was implemented at the beginning of the previous fiscal year.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	3,800	2,567	67.5
December 31, 2025	3,475	2,240	64.5

Reference: Equity

As of September 30, 2026: ¥ 2,567 million
As of December 31, 2025: ¥ 2,240 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	30.00	-	13.00	-
Fiscal year ending December 31, 2026	-	0.00	-		
Fiscal year ending December 31, 2026 (Forecast)				20.00	20.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

Note: Breakdown of the second quarter dividend for the fiscal year ended December 31, 2025 :

Commemorative dividend 30.00 yen

Note: The Company implemented a two-for-one stock split of its common shares with an effective date of July 1, 2025. The dividend per share at the end of the second quarter of the fiscal year ended December 31, 2025 represents the actual dividend before the stock split. If the stock split is taken into account, the annual dividend per share for the fiscal year ended December 31, 2025 would be 28.00 yen.

3. Non-consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	4,243	20.7	688	22.9	692	23.2	520	26.6	65.66

Note: Revisions to the financial result forecast most recently announced: Yes

*** Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: None

(2) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
(ii) Changes in accounting policies due to other reasons: None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2026	7,964,400 shares
As of December 31, 2025	7,963,200 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	45,474 shares
As of December 31, 2025	56,224 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended September 30, 2026	7,919,747 shares
Nine months ended September 30, 2025	7,893,468 shares

Note: Since a two-for-one stock split of its common shares was implemented with an effective date of July 1, 2025, the total number of issued shares at the end of the period, number of treasury shares at the end of the period, and the average number of shares outstanding during the period are calculated on the assumption that the stock split was implemented at the beginning of the previous fiscal year.

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: None

* Proper use of earnings forecasts, and other special matters

The forward-looking statements regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. Therefore, the Company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.

Quarterly Non-consolidated Financial Statements and Primary Notes

Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	3,108,396	3,380,870
Accounts receivable - trade	-	1,089
Supplies	19	19
Prepaid expenses	36,217	45,595
Other	5,875	12,250
Total current assets	3,150,509	3,439,824
Non-current assets		
Property, plant and equipment		
Buildings, net	58,059	55,458
Tools, furniture and fixtures, net	9,445	8,549
Leased assets, net	2,583	1,832
Total property, plant and equipment	70,088	65,840
Intangible assets		
Software	117,265	87,475
Trademark right	1,225	881
Total intangible assets	118,490	88,356
Investments and other assets		
Investment securities	25,149	29,655
Shares of subsidiaries and associates	-	8,200
Leasehold deposits	54,748	106,589
Deferred tax assets	56,396	61,867
Other	-	313
Total investments and other assets	136,294	206,625
Total non-current assets	324,873	360,822
Total assets	3,475,382	3,800,647

(Thousands of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	4,914	5,217
Lease liabilities	1,566	450
Accounts payable - other	233,759	78,477
Accrued expenses	22	22,556
Income taxes payable	112,427	74,026
Contract liabilities	700,884	776,917
Provision for bonuses	-	135,000
Deposits received	16,531	20,038
Provision for share awards	26,857	-
Other	124,702	98,530
Total current liabilities	1,221,666	1,211,215
Non-current liabilities		
Lease liabilities	1,010	1,306
Provision for share awards	-	5,771
Asset retirement obligations	12,364	12,388
Other	-	2,794
Total non-current liabilities	13,374	22,260
Total liabilities	1,235,040	1,233,475
Net assets		
Shareholders' equity		
Share capital	349,432	349,537
Capital surplus		
Legal capital surplus	309,432	309,537
Other capital surplus	19,144	19,144
Total capital surplus	328,577	328,682
Retained earnings		
Other retained earnings		
Retained earnings brought forward	1,601,360	1,920,488
Total retained earnings	1,601,360	1,920,488
Treasury shares	(39,029)	(31,536)
Total shareholders' equity	2,240,342	2,567,172
Total net assets	2,240,342	2,567,172
Total liabilities and net assets	3,475,382	3,800,647

Quarterly Non-consolidated Statement of Income

For the Nine-Month Period

(Thousands of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Net sales	2,549,044	3,152,793
Cost of sales	1,340,960	1,631,974
Gross profit	1,208,083	1,520,818
Selling, general and administrative expenses	769,335	959,770
Operating profit	438,748	561,048
Non-operating income		
Interest income	3,252	8,930
Income from cancellation of contract	-	800
Other	199	701
Total non-operating income	3,452	10,431
Non-operating expenses		
Interest expenses	85	98
Loss on investments in investment partnerships	2,434	3,554
Loss on retirement of non-current assets	39	-
Other	3	31
Total non-operating expenses	2,563	3,684
Ordinary profit	439,637	567,794
Profit before income taxes	439,637	567,794
Income taxes - current	104,506	150,619
Income taxes - deferred	10,272	(5,470)
Total income taxes	114,779	145,149
Profit	324,857	422,645