Unite & Grow

# Q3 FY2026 Financial Results

November 2026

TSE:4486 / Growth Market

# Agenda


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01

# Q3 FY2026 Financial Results



# Q3 FY2026 Cumulative Financial Summary

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**Both net sales and operating profit reached record highs on a quarterly basis.**

**Driven by strong performance, revised the full-year earnings forecast upward and increased the year-end dividend forecast.**

## Net sales

+23.7% YoY

3Q Cumulative Actual JPY 3,152 million

## Operating profit

+27.9% YoY

3Q Cumulative Actual JPY 561 million

## Full-Year Operating Profit Forecast Revision

Previous JPY 652 million ▶ Revised JPY 688 million

Projected to Increase by 22.9% YoY

## Number of Shared IT Professionals

295 +19 YoY

## Hourly Billing Rate*

JPY 10,591 +10.8% YoY

## Total Client Companies Supported

499 +66 vs. End of Previous FY

- **Entered into a Capital and Business Alliance Agreement with Attax Group**

* July – September Average

# Q3 FY2026 Cumulative Profit and Loss Statement

- Net sales increased by approximately 24% year-on-year due to a higher hourly billing rate from price revisions and an increase in the number of Shared IT Professionals.
- On the profit side, gross profit margin rose by 0.8 percentage pts due to the higher hourly billing rate. Although personnel expenses increased, this was offset by the higher hourly billing rate and other factors.

| (JPY million) | FY2024 Q3 Actual | FY2025 Q3 Actual | **FY2026 Q3 Actual** | | |
|---|---|---|---|---|---|
| | Actual | Actual | **Actual** | Year-on-year | |
| | | | | Change (Amount) | Change (%) |
| **Net sales** | 2,158 | 2,549 | **3,152** | +603 | 23.7% |
| **Gross profit** | 1,006 | 1,208 | **1,520** | +312 | 25.9% |
| **(Gross profit margin)** | 46.6% | 47.4% | **48.2%** | +0.8 | – |
| **Operating profit** | 277 | 438 | **561** | +122 | 27.9% |
| **Ordinary profit** | 293 | 439 | **567** | +128 | 29.2% |
| **(Ordinary profit margin)** | 13.6% | 17.2% | **18.0%** | +0.8 | – |
| **Quarterly net income** | 304 | 324 | **422** | +97 | 30.1% |

# Quarterly Performance Trends

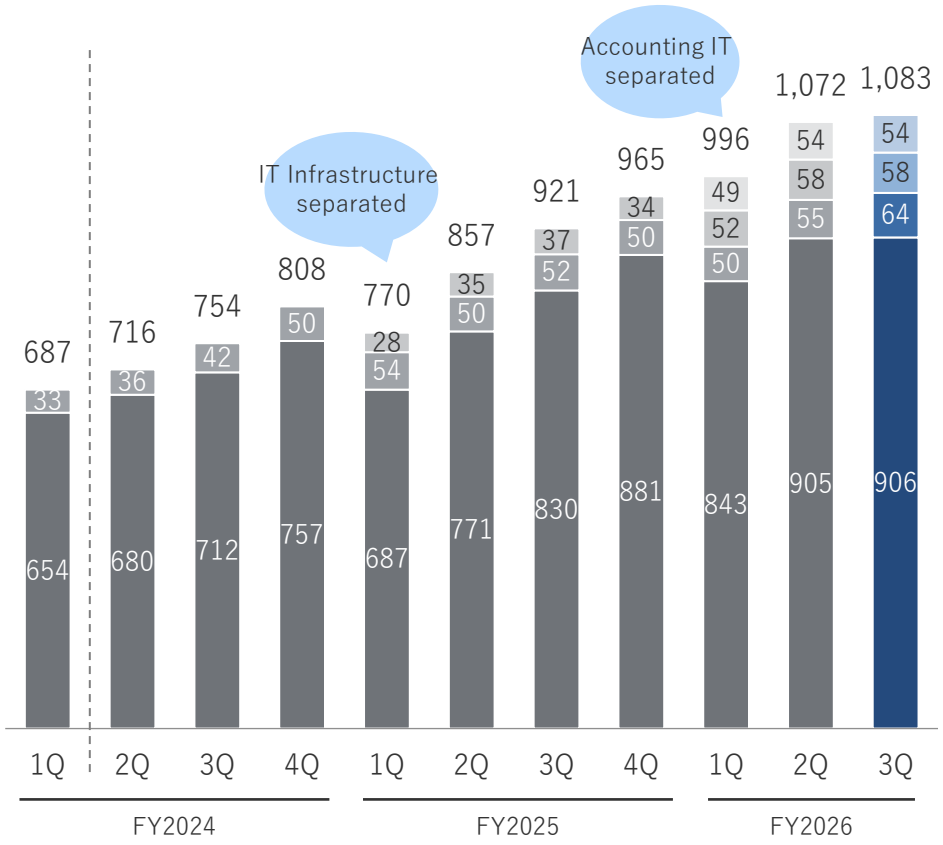
- Q3 standalone performance showed an approx. 17% increase in net sales and an approx. 5% increase in ordinary profit year-on-year.
- Driven by a higher hourly billing rate and an increase in Shared IT Professionals, quarterly net sales reached a new record high.
- Compared to Q2, both revenue and profit increased, supported by new employees becoming fully productive .

| (JPY million) | FY2025 | | | | FY2026 | | | |
|---|---|---|---|---|---|---|---|---|
| | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | **3Q** | YoY Change |
| **Net sales** | 770 | 857 | **921** | 965 | 996 | 1,072 | **1,083** | +17.6% |
| **Gross profit** | 361 | 396 | **450** | 433 | 519 | 493 | **508** | +12.9% |
| **(Gross profit margin)** | 47.0% | 46.2% | **48.9%** | 44.9% | 52.1% | 46.0% | **46.9%** | △2.0pt |
| **Operating profit** | 125 | 137 | **175** | 121 | 216 | 165 | **178** | +1.7% |
| **Ordinary profit** | 126 | 138 | **174** | 122 | 217 | 167 | **183** | +4.9% |
| **(Ordinary profit margin)** | 16.4% | 16.1% | **19.0%** | 12.6% | 21.8% | 15.5% | **16.9%** | △2.1pt |
| **Quarterly net income** | 91 | 103 | **130** | 86 | 156 | 127 | **138** | 6.6% |

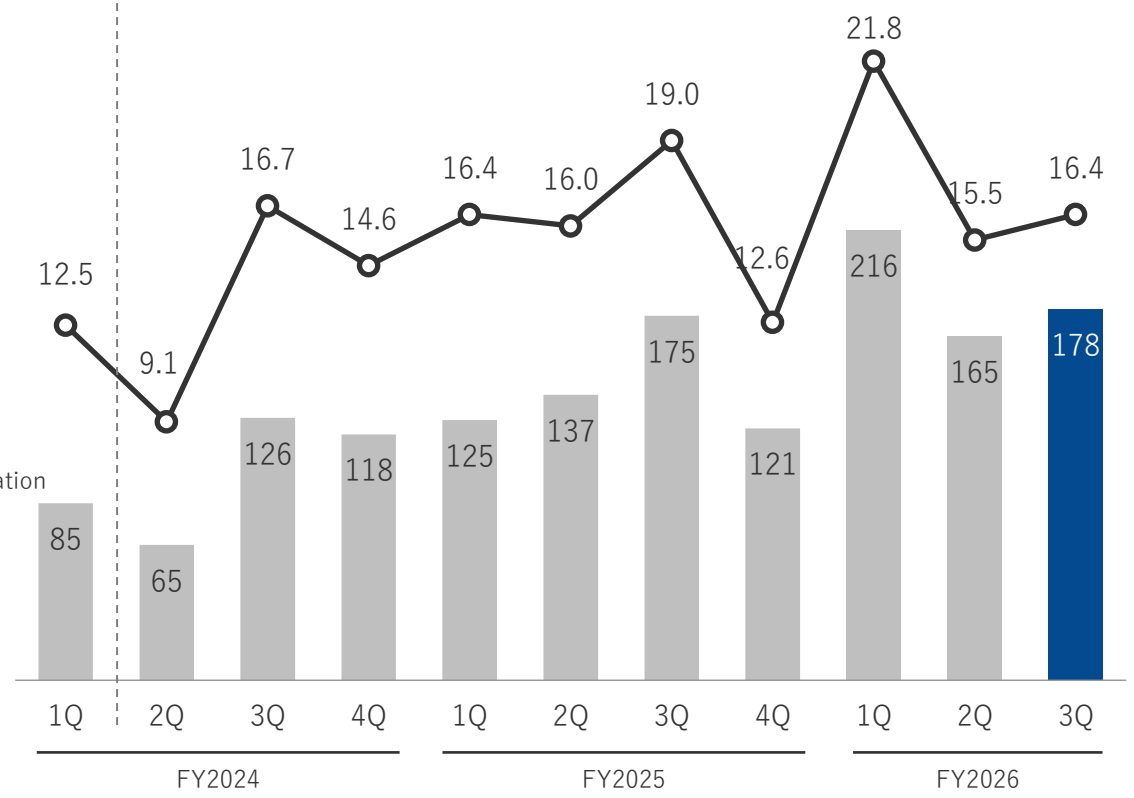
# Quarterly Trends in Net Sales and Operating Profit

- Looking at quarterly trends over time, net sales have increased quarter-on-quarter for 6 consecutive quarters since Q2 FY2025. Sales of specialized services have grown steadily during this period.
- Operating profit increased compared to Q2 as new employees made progress in productivity, with profit margin rising by 0.9 percentage points.

**Quarterly Net Sales Trend*** (JPY million)




**Quarterly Operating Profit and Margin Trends*** ( JPY million, %)




* Data prior to Q1 FY2024 represents consolidated results.

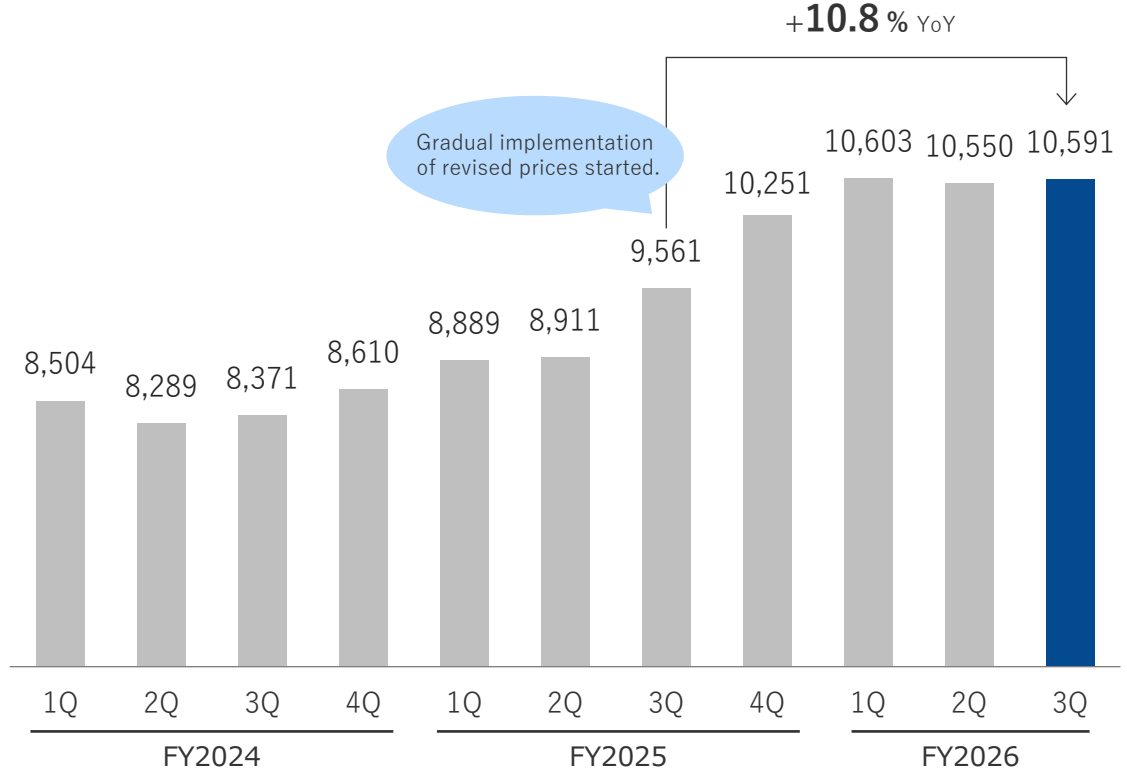
# Business KPIs①

- The number of Shared IT Professionals increased by 2 from the end of Q2 to 295.
- The average hourly billing rate in Q3 rose 10% year-on-year to JPY 10,591 due to price revisions*1, showing a slight increase from Q2 as price revisions took effect.

**Number of Shared IT Professionals *2** (End of period: Persons)




**Hourly Revenue per Shared IT Professional** (JPY)

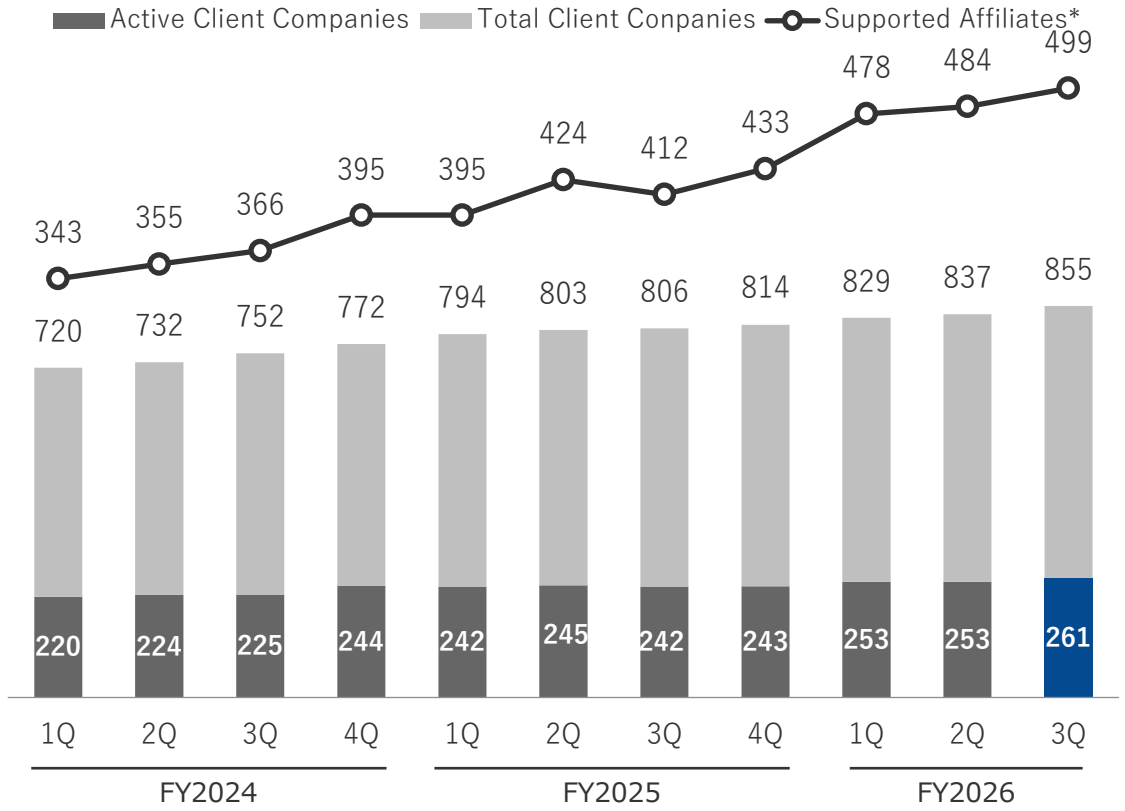



* 1 New prices applied to new clients from April 2025 onwards. Existing clients gradually transitioned to new prices.
* 2 The number of Shared IT Professionals represents the number of active professionals only.

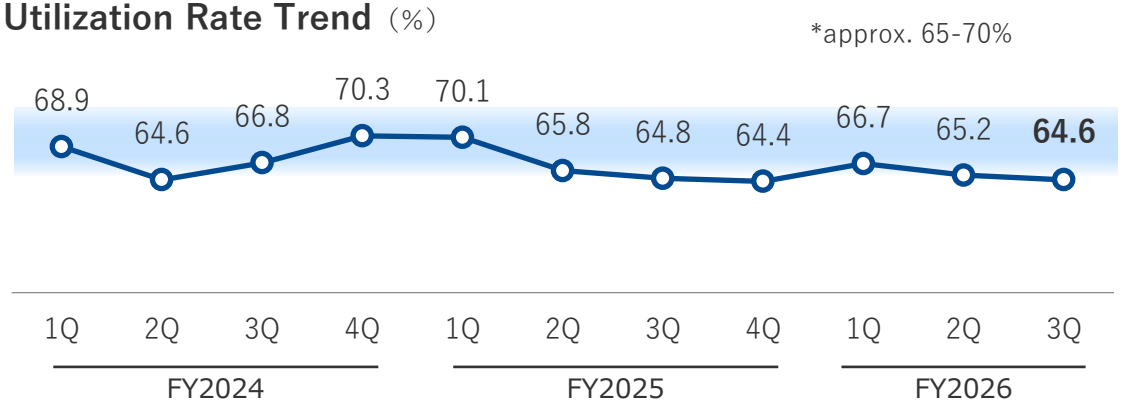
# Business KPIs ②

- The number of Active Members increased by 8 companies from the end of Q2. Total Client Companies Supported* increased by 15 compared to the end of Q2.
- Although the utilization rate for Shared IT Professionals decreased to 64.6% in Q3, it remained within the appropriate range of utilization rates deemed sustainable.
- Strengthening various measures to retain talent to recover the retention rate to the 90% range.

## Number of Sharing Companies (End of period: Companies)




## Utilization Rate Trend (%)




## Human Resources Related

**Retention Rate**

(Q3 FY2026)

**89.4%**

**Gender Ratio**

(Q3 FY2026)

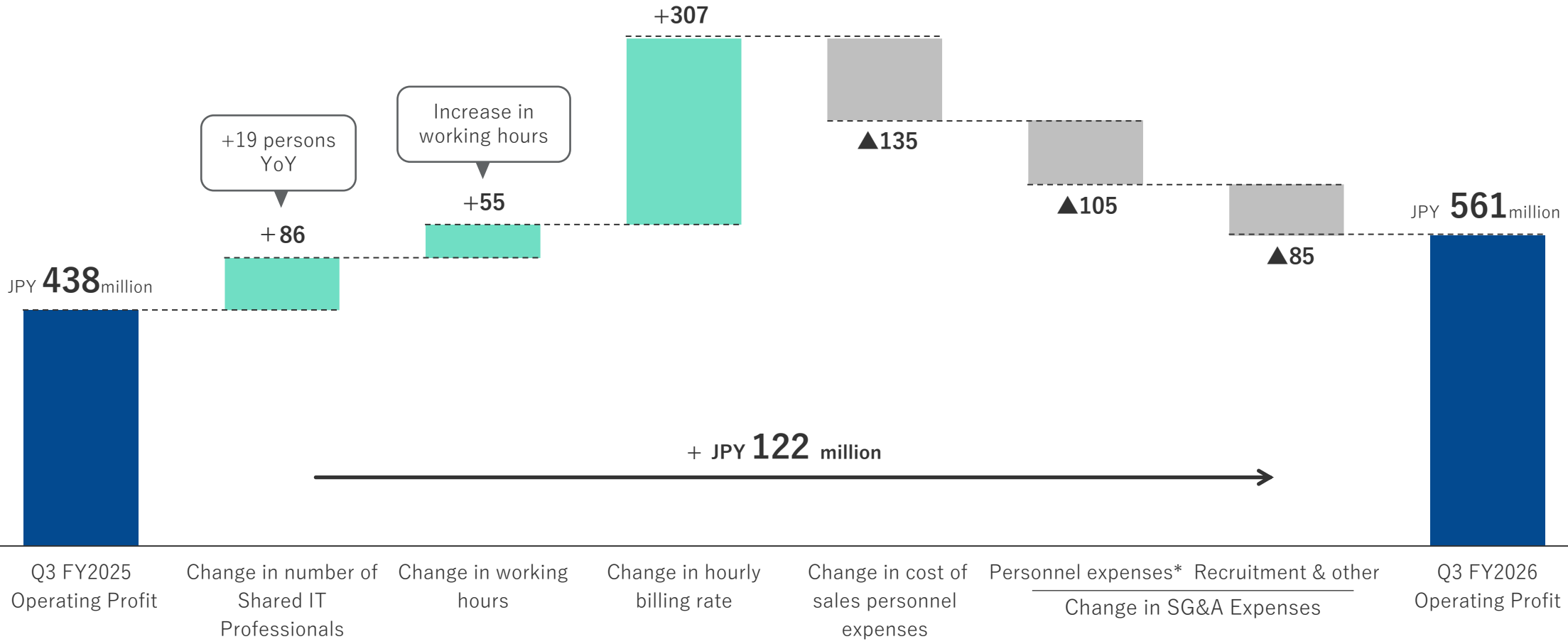
**61.4%** Male

**38.6%** Female

* Total Client Companies Supported represents the number of companies including subsidiaries and affiliated companies of Active Client Companies.

# Factors Affecting Operating Profit

- The main factor for profit growth was the increase in hourly billing rate. Improvement in hourly billing rates driven by price revisions and skill upgrades contributed significantly to improved profitability.
- In addition, the increased number of Shared IT Professionals and higher working hours boosted net sales.
- Meanwhile, although there were increases in personnel expenses, recruitment expenses, and other costs, these were offset. Operating profit increased by JPY 122 million.




* Personnel expenses for active hours of Shared IT Professionals are recorded under Cost of Sales, while those for non-active hours are recorded under SG&A Expenses.

# Balance Sheet

- Total assets expanded by approx. JPY 330 million (+9.4%), primarily due to an increase in cash and deposits resulting from strong performance and higher contract liabilities.
- The equity ratio rose to 67.5% from 64.5% at the end of the previous fiscal year.

**Assets**

| Items（JPY million） | End of FY2025 | End of Q3 FY2026 | Difference |
|---|---|---|---|
| **Total current assets** | **3,150** | **3,439** | **+289** |
| Cash and cash equivalents | 3,108 | 3,380 | +272 |
| Accounts receivable | 0 | 1 | +1 |
| **Total fixed assets** | **324** | **360** | **+35** |
| Property, plant and equipment | 70 | 65 | ▲ 4 |
| Intangible fixed assets | 118 | 88 | ▲ 30 |
| Investments and other assets | 136 | 206 | +70 |
| **Total assets** | **3,475** | **3,800** | **+325** |

**Liabilities and Net Assets**

| Items（JPY million） | End of FY2025 | End of Q3 FY2026 | Difference |
|---|---|---|---|
| **Total current liabilities** | **1,221** | **1,211** | **▲ 10** |
| Accrued expenses | 233 | 78 | ▲ 155 |
| Contract liabilities | 700 | 776 | +76 |
| **Total fixed liabilities** | **13** | **22** | **+8** |
| **Total liabilities** | **1,235** | **1,233** | **▲ 1** |
| **Total net assets** | **2,240** | **2,567** | **+326** |
| Total shareholders' equity | 2,240 | 2,567 | +326 |
| **Total liabilities and net assets** | **3,475** | **3,800** | **+325** |

02

# FY2026 Full Year Forecast



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# FY2026 Full Year Forecast

- Revised the full-year forecast: raised net sales by JPY 128 million and operating profit by JPY 36 million compared to the previous forecast. Forecasting approx. 21% revenue growth and 23% operating profit growth year-on-year.
- The primary driver for the revision is raising assumed working hours due to robust demand. Meanwhile, assumed gross margin is revised downward by 1.2 percentage points to reflect increases in costs such as direct labor expenses.

| (JPY million ) | FY2025 | FY2026 | | | | |
|---|---|---|---|---|---|---|
| | Actual | previous Forecast* | **Revised Forecast** | Change (Amount) | Change (%) | vs. Initial |
| **Net sales** | 3,514 | 4,114 | **4,243** | +728 | +20.7% | +128 |
| Consulting and Operation | 3,171 | 3,461 | **3,568** | +397 | +12.5% | +106 |
| System Development | 207 | 252 | **240** | +33 | +16.1% | ▲ 11 |
| IT Infrastructure | 135 | 208 | **224** | +88 | +65.4% | +15 |
| Accounting IT | – | 190 | **209** | – | – | +18 |
| **Gross profit** | 1,641 | 2,033 | **2,046** | +404 | +24.6% | +12 |
| **(Gross profit margin)** | 46.7% | 49.4% | **48.2%** | +1.5pt | – | ▲ 1.2pt |
| **Operating profit** | 560 | 652 | **688** | +128 | +22.9% | +36 |
| **Ordinary profit** | 561 | 659 | **692** | +130 | +23.2% | +32 |
| **(Ordinary profit margin)** | 16.0% | 16.0% | **16.3%** | +0.3pt | – | +0.3pt |
| **Net income** | 410 | 485 | **520** | +109 | +26.6% | +34 |

* Announced on Feb 13, 2026

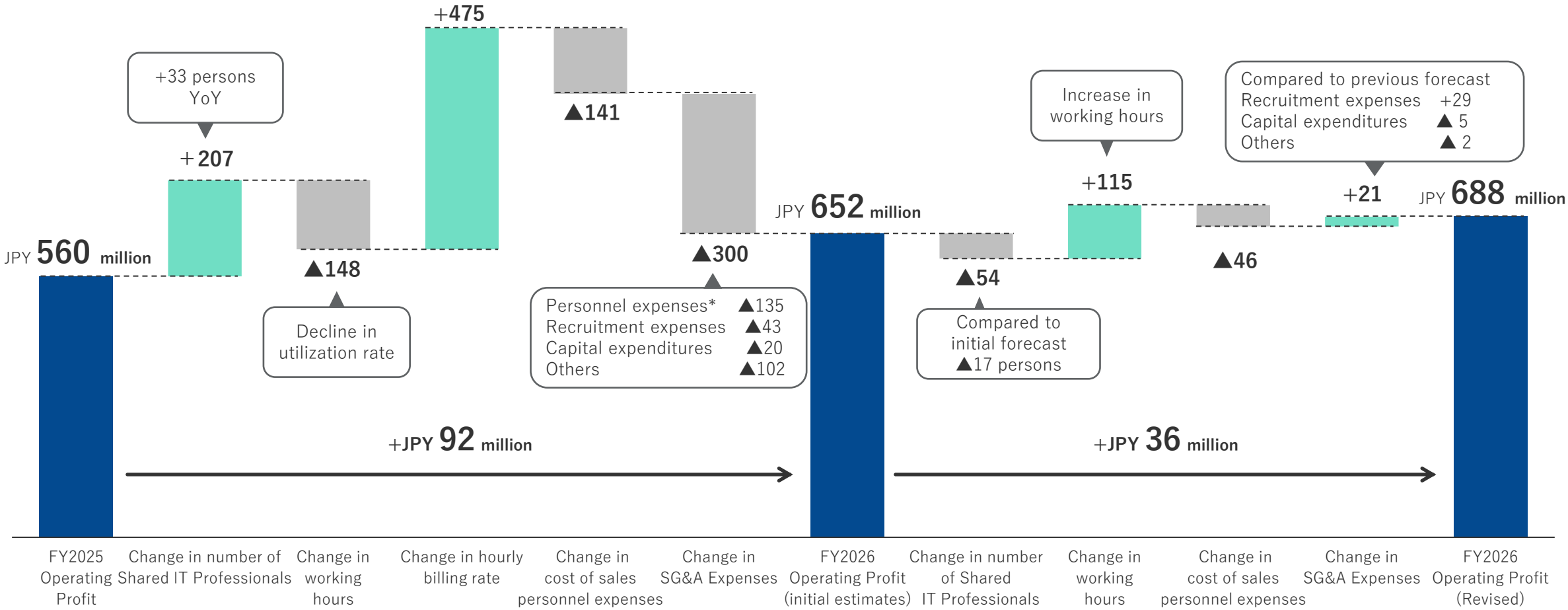
# FY2026 Forecast (By Quarter / 4Q Comparison)

– In Q4, factoring in conservative estimates for strategic growth initiatives, capital expenditures, and recruitment progress, we project an approx. 13% increase in net sales and an approx. 5% increase in operating profit year-on-year.

| (JPY million ) | FY2025 Actual | | FY2026 Forecast | | 4Q vs Prev. 4Q | |
|---|---|---|---|---|---|---|
| | 3Q Cumulative Actual | 4Q Actual | 3Q Cumulative Actual | **4Q Forecast** | Change (Amount) | Change (%) |
| **Net sales** | 2,549 | 965 | 3,152 | **1,090** | +124 | +12.9% |
| Consulting and Operation | 2,290 | 881 | 2,654 | **913** | +32 | +3.7% |
| System Development | 157 | 50 | 170 | **70** | +20 | +41.0% |
| IT Infrastructure | 101 | 34 | 169 | **55** | +20 | +59.6% |
| Accounting IT | – | – | 158 | **51** | +51 | – |
| **Gross profit** | 1,208 | 433 | 1,520 | **525** | +91 | +21.2% |
| **(Gross profit margin)** | 47.4% | 44.9% | 48.2% | **48.2%** | +3.3pt | – |
| **Operating profit** | 438 | 121 | 561 | **127** | +5 | +4.8% |
| **Ordinary profit** | 439 | 122 | 567 | **124** | +2 | +1.9% |
| **(Ordinary profit margin)** | 17.2% | 12.6% | 18.0% | **11.4%** | ▲ 1.2pt | – |
| **Net income** | 324 | 86 | 422 | **97** | +11 | +13.2% |

# Forecast of Factors Affecting Operating Profit

- Higher hourly billing rates from price revisions continue to drive profit growth.
- Although the forecast for the number of Shared IT Professionals has been revised downward from the previous forecast due to the slower-than-expected progress of the personnel plan, the assumption for total working hours has been raised.
- On the expense side, incorporating increases in personnel expenses and SG&A expenses such as recruitment-related costs and capital expenditures, operating profit is planned to increase by JPY 128 million.

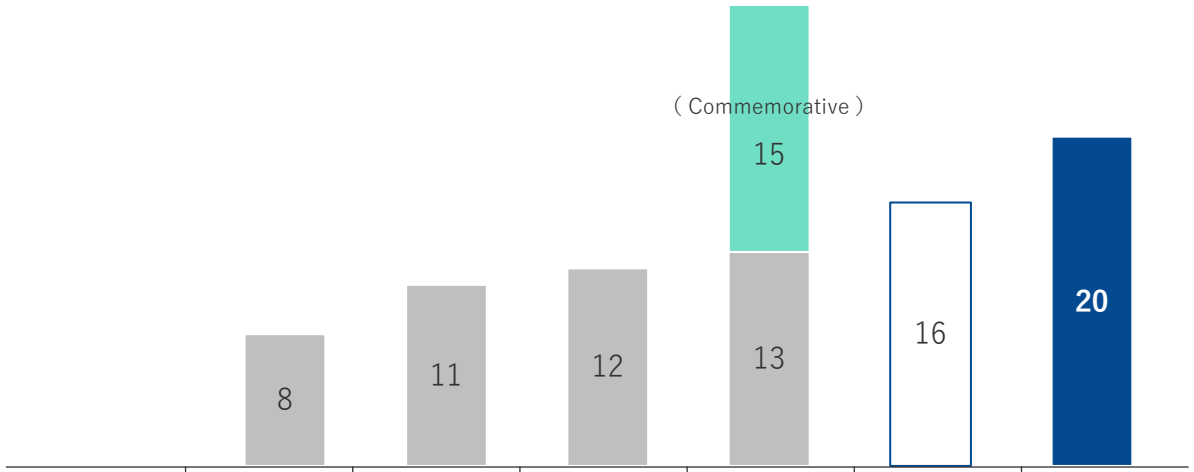



* Personnel expenses for active hours of Shared IT Professionals are recorded under Cost of Sales, while those for non-active hours are recorded under SG&A Expenses.

# Approach to Shareholder Returns and Medium-Term Investment

- The dividend forecast have been revised in line with the upward revision of full-year earnings. For FY2026, we plan an annual ordinary dividend of JPY 20 per share, an increase of JPY 4 over the initial forecast.
- Regarding shareholder returns, we will continue stable dividends targeting a payout ratio of 30% and aiming for a dividend on equity (DOE) of 5%, while comprehensively taking into account our performance, financial condition, and future business development. Generated cash will be allocated primarily to growth investments such as system and human resource investments and M&A, with flexible consideration given to further enhancing shareholder returns based on future business performance progress and financial conditions.

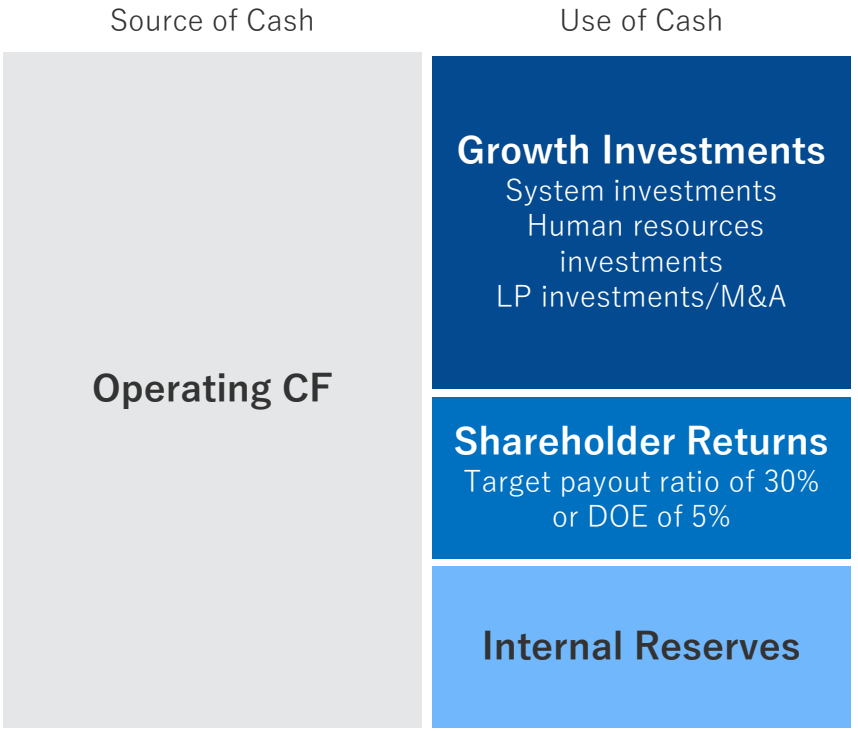
## Changes in Dividends*1 (JPY)




| | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 (Initial Forecast) | FY2026 (Revised Forecast) |
|---|---|---|---|---|---|---|
| Dividend on Equity Ratio (DOE) | 4.1% | 5.0% | 5.0% | 4.8%<br>*2 10.3% | (5.2%) | (6.5%) |
| Payout Ratio | 25.7% | 28.2% | 24.5% | 25.0%<br>*2 53.8% | (26.0%) | (30.5%) |

* 1 Past year-end dividend amounts have been retroactively adjusted to reflect the 2-for-1 stock split effective July 1, 2025.
* 2 For FY2025, the lower figures represent DOE and Payout Ratio including the commemorative dividend.

## Cash Allocation



# 03
# Growth Strategies



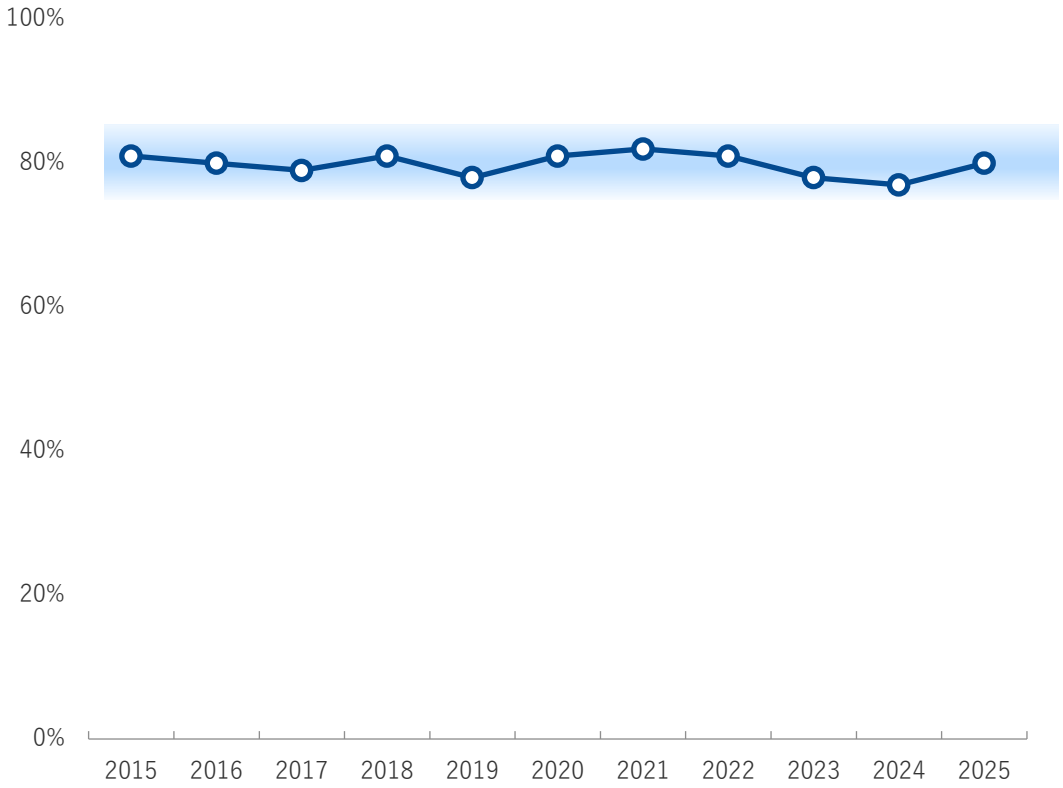
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# To Date: Supported by High Retention Rate and Inbound Orders

- To date, we have built a stable client base with an annual client retention ratio of around 80%.
- Regarding client acquisition channels, we have achieved a situation where client acquisition costs are minimal, centered mainly on inbound channels (word-of-mouth, referrals, and online searches).
- While this is certainly the result of significant corporate effort, we remain committed to a sustainable approach.

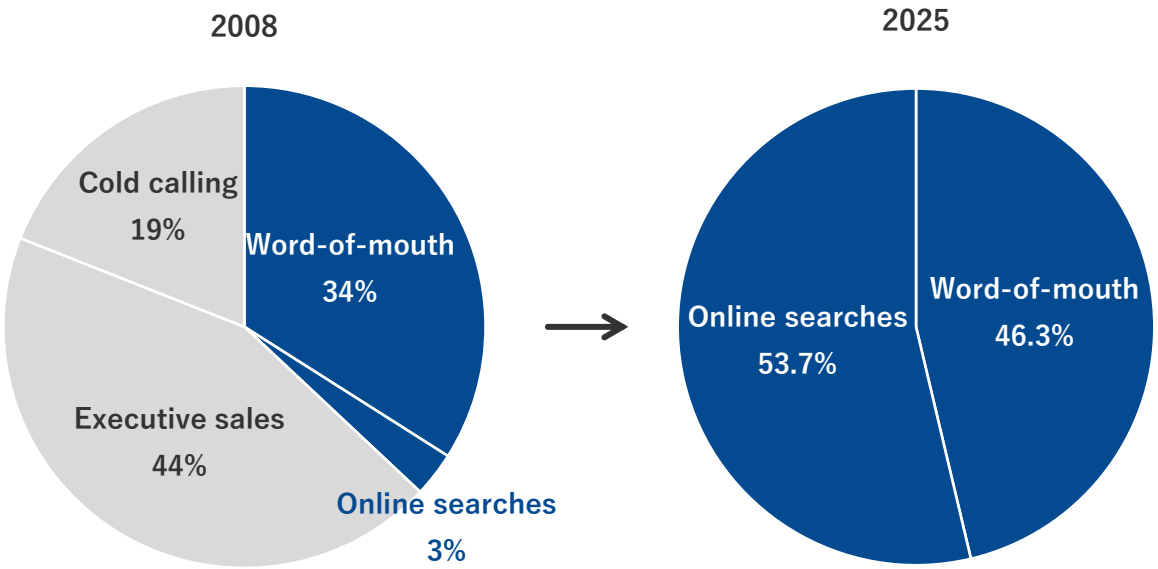
**Annual Client Retention Ratio***

**Stable client continuity ratio around 80%**




**Client Acquisition Channels**

**Inbound ratio reached 100%**

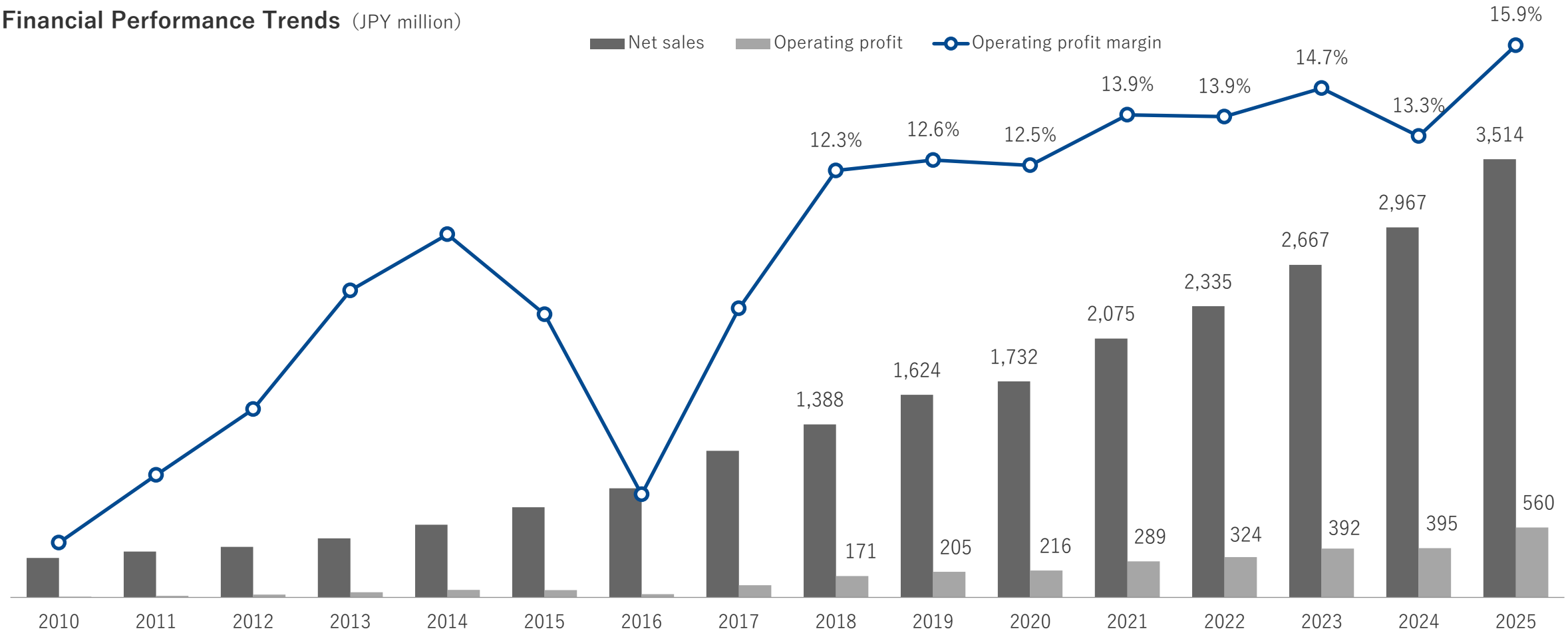



* Annual client retention ratio is the percentage of clients with continuous transactions after 13 months from the start of transactions (as of fiscal year-end).

# To Date: Naturally High-Profitability Enterprise

- In terms of financial performance, the company has achieved 16 consecutive fiscal years of revenue growth since FY2010, with a CAGR of 16.5% during this period.
- Operating profit margin has also remained in double digits since 2018, enabling the company to achieve high-profitability while maintaining a natural, unpretentious approach.

**Financial Performance Trends** (JPY million)



# Tailwinds for Our Business Driven by Changes in Business Environment

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## Business Opportunities Driven by AI Evolution

### The AI Dilemma

While expectations for automation of development/operations and labor savings in routine work are high, the number of companies and individuals capable of fully utilizing AI remains limited.

↓

### Issues Surfacing in Companies

Proliferation of uncoordinated systems and management environments resulting from AI adoption, failed data integration, and increased information security risks. Therefore, comprehensive and highly scalable IT governance is necessary.

**Corporate IT plays the practical leading role in DX and AI adoption**

## Business Opportunities through M&A in Mid-Sized Companies

### Background of the Growing Trend of M&A among Mid-Sized Companies

Options such as finding a "best owner" have become common due to accelerated environmental changes and constraints on investment in talent and IT.

↓

### Business Restructuring = IT Restructuring

Operations such as system separation/integration and data transfer/reorganization inevitably occur in business restructuring. In practice, this is often the biggest hurdle.

Therefore, a system design combining scalability and flexibility is essential.

**Corporate IT evolves into "Management Infrastructure" to handle business restructuring**

## Expanding Role of Corporate IT

# Redefining Our Positioning

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Shifting from the inbound sales stage to a more **proactive stage focused on capturing potential markets.**

Previous Stage

Achieved double-digit organic revenue growth

**"A Naturally Structured, High-Growth Enterprise"**

Prioritizing sustainability,
**focusing on establishing a solid foundation in the Tokyo metropolitan area.**

Elevating Our Stage

Targeting TAM capture to secure seeds for future growth

**"Scale-Driven Enterprise"**

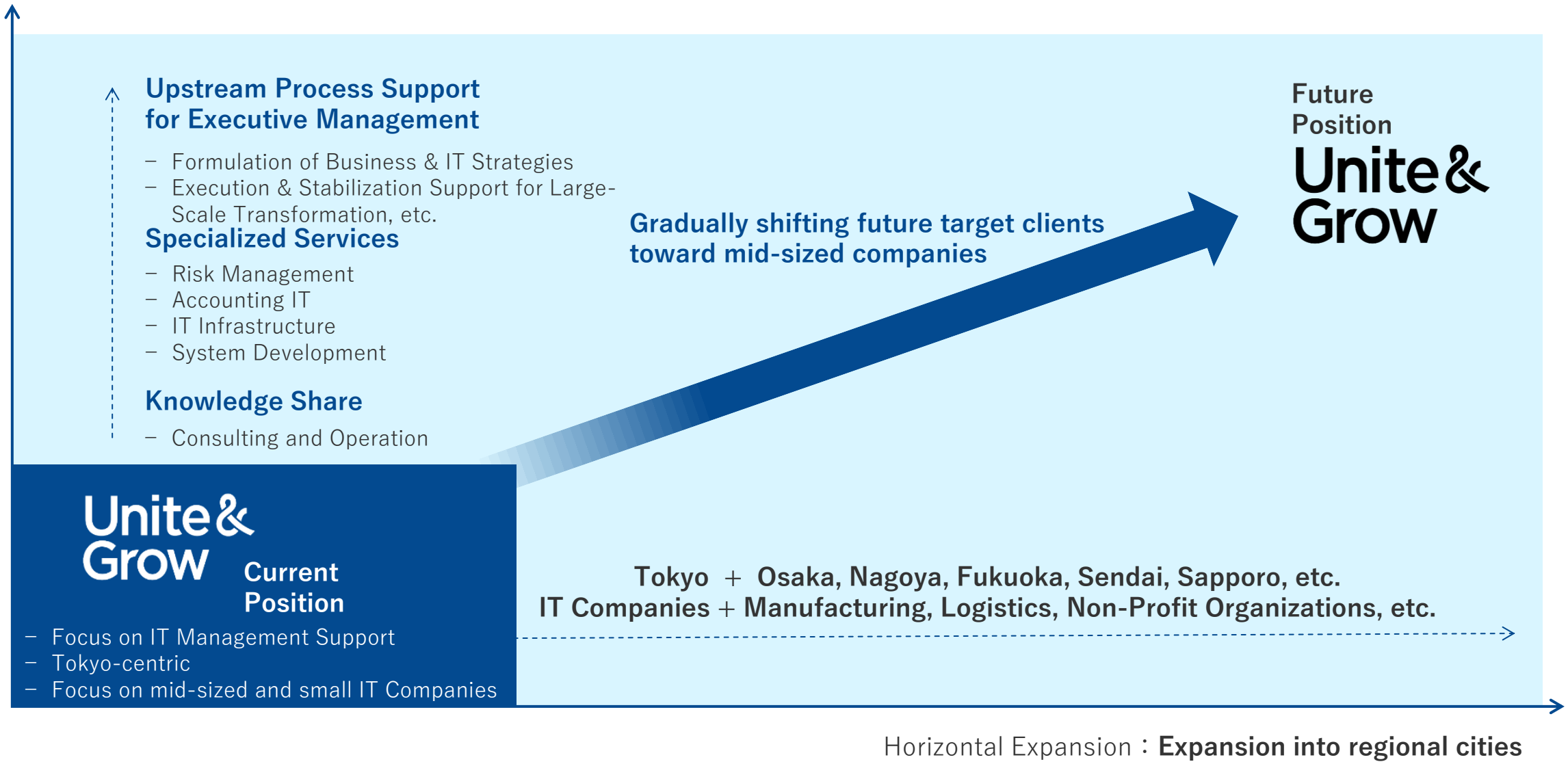
Shifting Our Stance

Expanding support targets to a wide range of social issues originating from the IT domain, rolling out across SMEs throughout Japan.

**Providing Shared IT Professionals to clients when and as needed.**

# From Organic Growth to Strategic Growth

Vertical Expansion：**Expansion and Enhancing Support Areas**




Horizontal Expansion：**Expansion into regional cities**

# “4 Elements + 1” Determining Growth

– Focusing closely on monitoring the 4 KPIs that constitute revenue to drive strategic growth.
– Furthermore, we will add a KPI indicating potential for future client acquisition to visualize growth details and maintain/accelerate growth velocity.

**Element 01**
**Source of Value Addition**
**Number of Shared IT Professionals**
End of Sep. 2026
295 persons

×

**Element 02**
**Value Added of Support Services**
**Hourly Billing Rate**
Q3 FY2026
JPY 10,591

×

**Element 03**
**Maximum Working Hours**
**Total Working Hours per Person**
Q3 FY2026
539 hours

×

**Element 04**
**Utilization Status**
**Utilization Rate**
Q3 FY2026
64.6%

=

**The product of the 4 elements corresponds to net sales.**

Q3 FY2026
JPY 1,083 million
Q3 FY2026 Cumulative Net Sales: JPY 3,152 million

Active Member Companies
261 companies

**Element +1**
**Growth Potential**

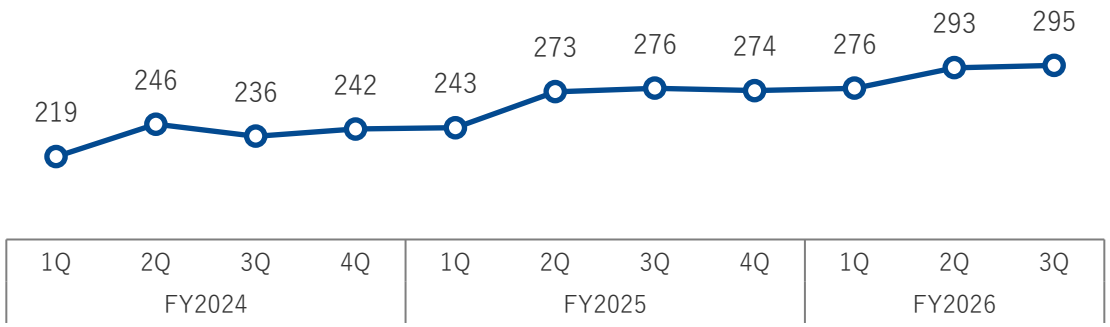
**Total Member Companies**
855 companies

# Breakdown of Revenue Drivers

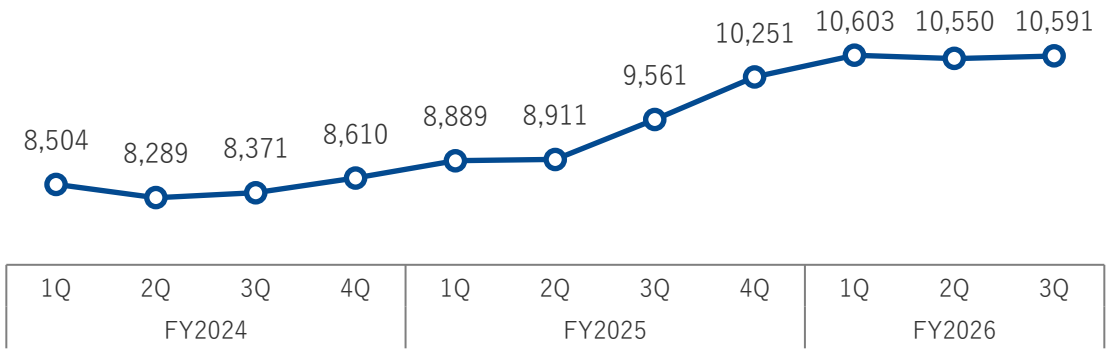
- Among the 4 elements, the two that have driven revenue are the number of Shared IT Professionals and the hourly billing rate. These will continue to be positioned as growth drivers.
- On the other hand, total working hours per person and utilization rate have generally remained within a narrow range. Given their physical upper limits, these are positioned as sustainability KPIs.
- Oriented toward strategic growth, we will focus on driving up the two growth drivers while simultaneously monitoring risk status using the sustainability KPIs.

## Growth Drivers

### Number of Shared IT Professionals* (End of period: Persons)

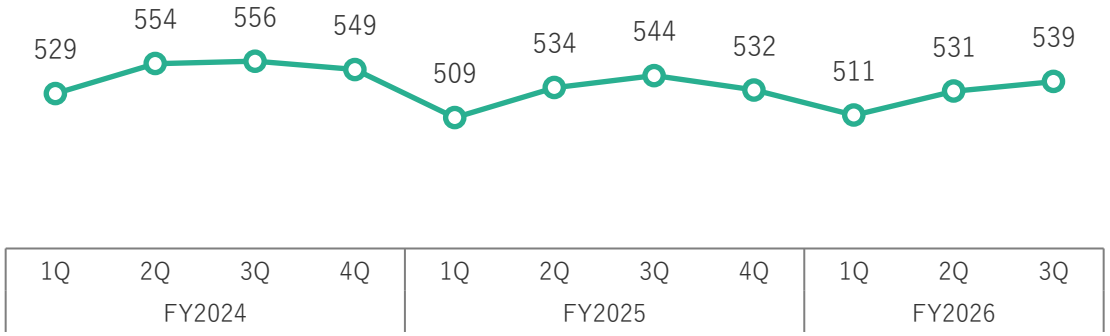



### Hourly Billing Rate (JPY)

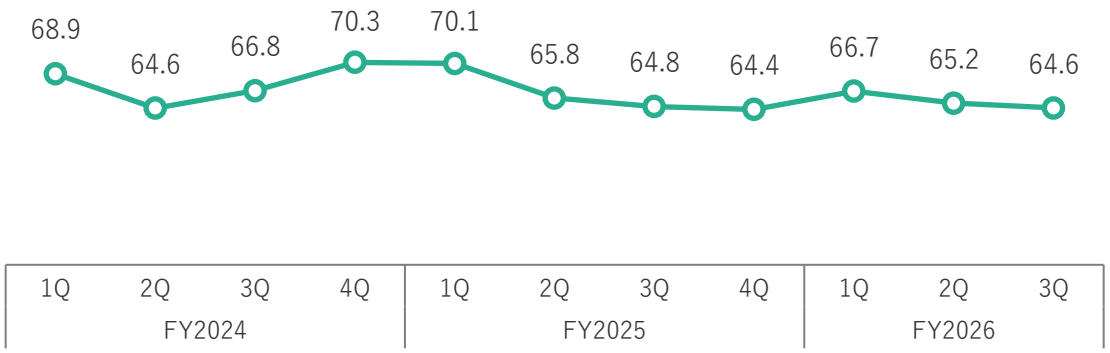



## Sustainability KPIs

### Total Working Hours per Person (Hours)




### Utilization Rate (%)

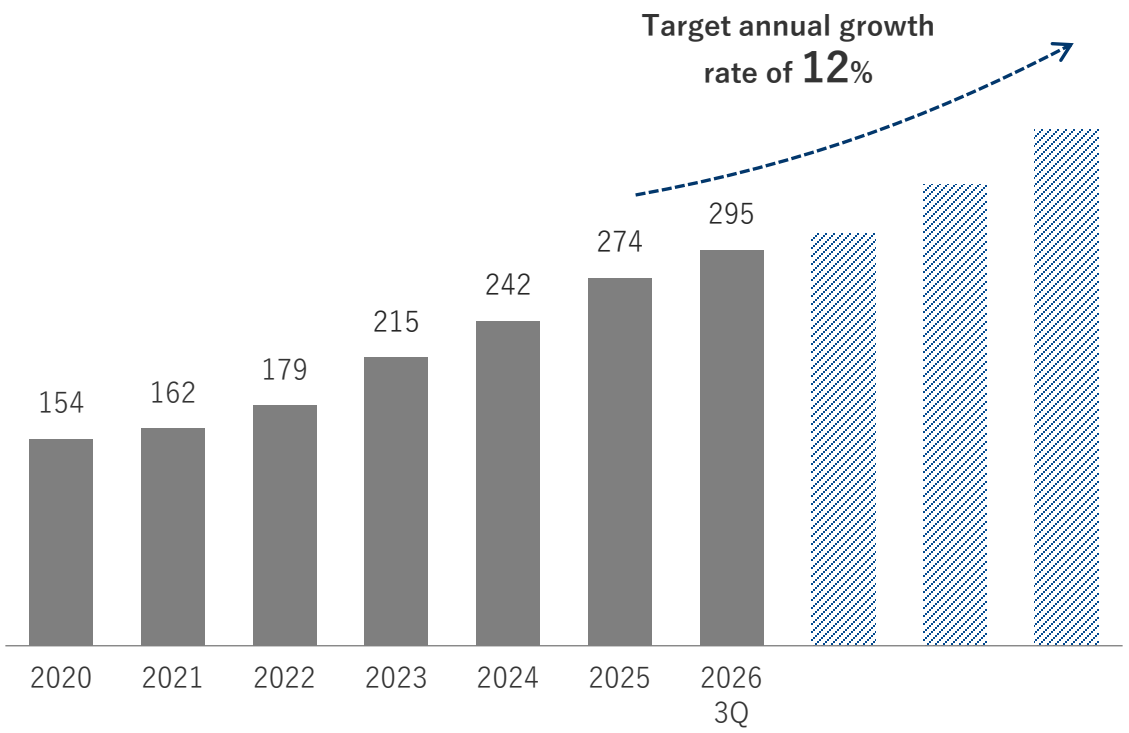



* The number of Shared IT Professionals represents active professionals only.

# Growth Driver 1：Increase in Shared IT Professionals

- With a target of 15% compound annual growth rate (CAGR) for business performance, the growth target for Shared IT Professionals is set at 12% annually.
- Expanding the recruitment budget to strengthen hiring, we will promote a dual-track recruitment strategy for both new graduates and mid-career professionals, alongside enhancing corporate awareness and appeal through branding investments. We plan to invest approximately JPY 600 million over the next three years (the effective scale of investment is even larger when accounting for the opportunity loss associated with assigning internal staff)
- Similar to our sales style that successfully transitioned to an inbound model, the long-term goal is to build a virtuous cycle where a strong reputation naturally attracts top talent.

**Trends and Target Increase of Shared IT Professionals** (End of period: Persons)




**Recruitment strategy**

Short- to Medium -Term

Long- Term

**01 Expanding Recruitment Investments to Secure Human Resources**

Expand recruitment budget and pursue a dual-track approach to hiring of both new graduates and mid-career professionals.

**02 Strengthening Brand Messaging to Enhance Recruitment Competitiveness**

Conduct branding investments to raise corporate awareness and appeal. By communicating our business operations and work culture, we aim to expand reach to top-tier candidates.

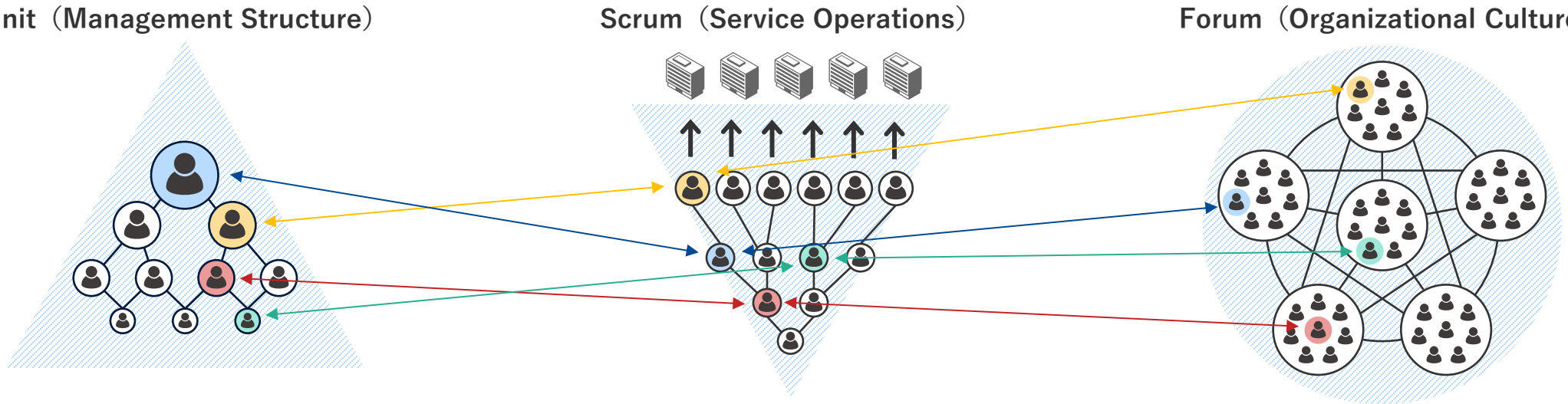
**03 Maximizing Recruitment Efficiency through Reputation Enhancement**

Aim for a state where top talent can be acquired while controlling recruitment costs through brand awareness and trust over the medium-to-long term.

**Plan to invest JPY 600 million over 3 years in recruitment-related and branding investments.**

# Our Unique Approach to Staff Expansion

- Our three-tier organizational model connecting management structure, on-site operations, and organizational culture simultaneously achieves reproducibility in business operations, capacity for rapid scaling, and a flat, knowledge-sharing organizational culture.
- Shared IT Professionals are simultaneously assigned to multiple three-tier organization models and focus on their respective roles in each. While developing individual strengths, we aim for continuous business growth by leveraging flexible and effective personnel allocation.




**Enables stable business scaling Decision-making and control.**

- Small-scale units delegated authority to manage business plans, KPIs, and personnel.
- Composed of approx. 5–10 members per division.
- Standardized to ensure operations run smoothly even with junior staff.

**On-site led operational units to maximize customer value.**

- Client-specific support teams.
- Consisting of 2 to approximately 20 members.
- Designed for high mobility, enabling one person to handle multiple projects.

**Infrastructure to accelerate learning speed and to enhance retention rate of talent.**

- Sharing knowledge and failures to build mutual trust.
- Closed communities of approx. 8 members formed cross-functionally and at random.
- Conducted as official duty for approx. 2 hours per month.

Through this unique, multi-layered organizational structure, we have simultaneously achieved the difficult goals of **ensuring operational reproducibility**, **expansion resilience**, and **high barriers to entry that are difficult to replicate**.

# Growth Driver 2：Increasing the Unit Price per Hour

- The skill level-based hourly rate system is well received by clients due to its clear criteria. Individual skill levels of Shared IT Professionals directly affect hourly billing rates.
- Currently, the weighted average skill level of Shared IT Professionals is around 2.9. While onboarding new graduates, we focus on upgrading overall skills through enhanced internal training.
- Additionally, shortening the required engagement time per client by Shared IT Professionals serves as a mechanism to increase unit rates. Shared IT Professionals improve efficiency and shift toward handling a larger number of clients.

## Skill Level and Hourly Billing Rates

| Skill Level | Monthly Hours: 10 Hours or Less | 10 to 50 Hours | 50 to 100 Hours | 100 Hours or More |
|---|---|---|---|---|
| Level 6 | Hourly Rate x14 | | | Hourly Rate x10 |
| Level 5 | | | | |
| Level 4 | | | | |
| Level 3 | | | | |
| Level 2 | | | | |
| Level 1 | Hourly Rate x1.3 | | | Hourly Rate 1 |

## Skill Level Progression*（FY2025）

| Skill Level | Employee Composition Ratio: As of January | As of December | Percentage Change |
|---|---|---|---|
| Level 6 | 0.8% | 0.8% | — |
| Level 5 | 4.1% | 4.5% | +0.4 |
| Level 4 | 12.7% | 17.1% | +4.4 |
| Level 3 | 33.5% | 38.0% | +4.5 |
| Level 2 | 40.0% | 38.4% | ▲1.6 |
| Level 1 | 9.0% | 1.2% | ▲7.8 |

Significant increase

* Comparison of skill level composition of employees enrolled as of January with that of the same employees as of December.

# Trends in Business KPIs and Net Sales

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**Growth Drivers**

**Number of Shared IT Professionals** (End of period: Persons)

| 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY2022 | | | | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | |
| 165 | 178 | 176 | 179 | 174 | 207 | 212 | 215 | 219 | 246 | 236 | 242 | 243 | 273 | 276 | 274 | 276 | 293 | 295 |

**Hourly Billing Rate** (JPY)

| 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY2022 | | | | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | |
| 8,127 | 7,976 | 7,907 | 8,002 | 7,951 | 8,928 | 8,679 | 8,739 | 8,504 | 8,289 | 8,371 | 8,610 | 8,889 | 8,911 | 9,561 | 10,251 | 10,603 | 10,550 | 10,591 |

**Sustainability KPIs**

**Total Working Hours per Person** (Hours)

| 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY2022 | | | | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | |
| 556 | 554 | 570 | 553 | 558 | 554 | 562 | 555 | 529 | 554 | 556 | 549 | 509 | 534 | 544 | 532 | 511 | 531 | 539 |

**Utilization Rate** (%)

| 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY2022 | | | | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | |
| 71.9 | 70.4 | 70.2 | 71.3 | 69.4 | 60.8 | 65.0 | 69.4 | 68.9 | 64.6 | 66.8 | 70.3 | 70.1 | 65.8 | 64.8 | 64.4 | 66.7 | 65.2 | 64.6 |

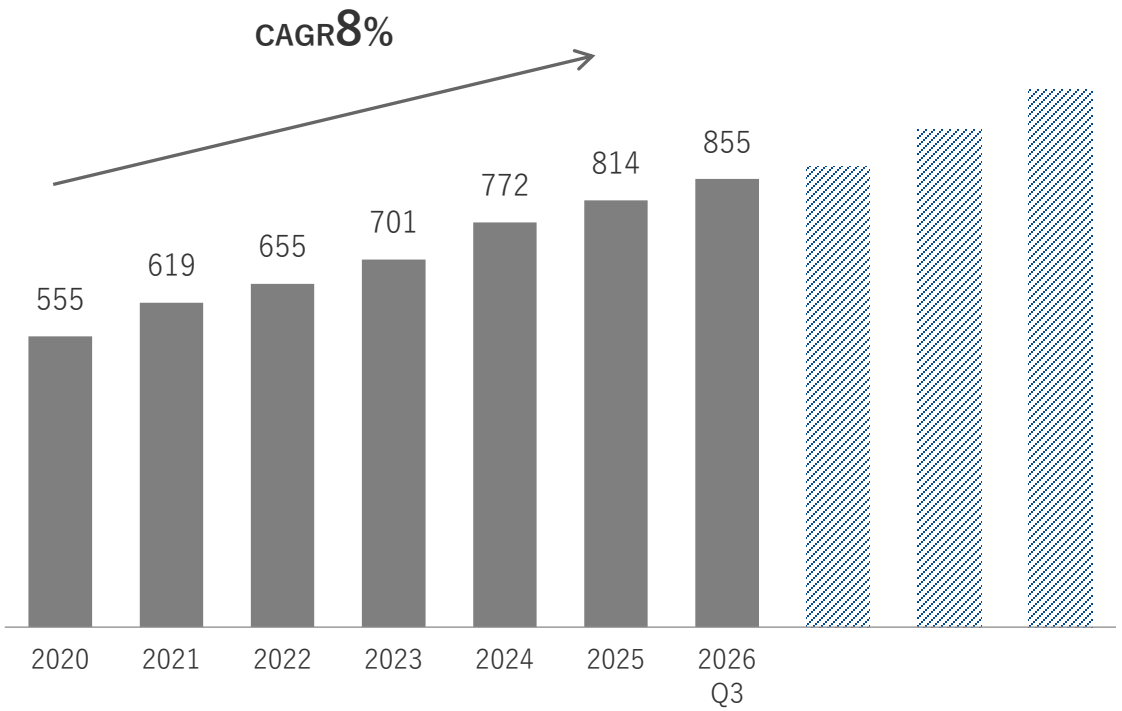
**Net Sales** (JPY million)

| 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY2022 | | | | FY2023 | | | | FY2024 | | | | FY2025 | | | | FY2026 | | |
| 565 | 578 | 592 | 599 | 571 | 650 | 701 | 744 | 687 | 716 | 754 | 808 | 770 | 857 | 921 | 965 | 996 | 1,072 | 1,083 |

# Increasing Total Member Companies as Growth Potential

- The number of point-purchased member companies, serving as the foundation for future growth, reached 855 at the end of Q3. Total member companies have increased at an annual rate of 8% since 2020 (CAGR 8%).
- To further expand membership, we are strengthening Artificial Intelligence Optimization (AIO) initiatives alongside client referrals from business alliance partners, further refining our inbound acquisition structure.

## Trends in Total Member Companies Over Time (Companies)




## Measures to Increase and Maintain Total Members

### Client Referrals from Business Alliance Partners

- Secure referrals of clients facing IT-related challenges from alliance partners to drive new client acquisition.
- Expanding alliances to acquire clients in regions outside Tokyo.

### Increase in Inbound Inquiries through AIO Initiatives*

- Structuring our service information so that our company is suggested when companies facing corporate IT challenges seek AI-based solutions.
- By speaking at seminars hosted by other companies, we enhance our reputation for authority and expertise signals, generating external mentions and improving AIO search performance.

* Implementation of AIO Measures (AI Optimization): Initiatives to ensure our website and content are cited and referenced as sources in generative AI searches.

# For Strategic Growth

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01 Expanding Service Support Domains

02 Expanding Business Operating Areas through Business Alliances

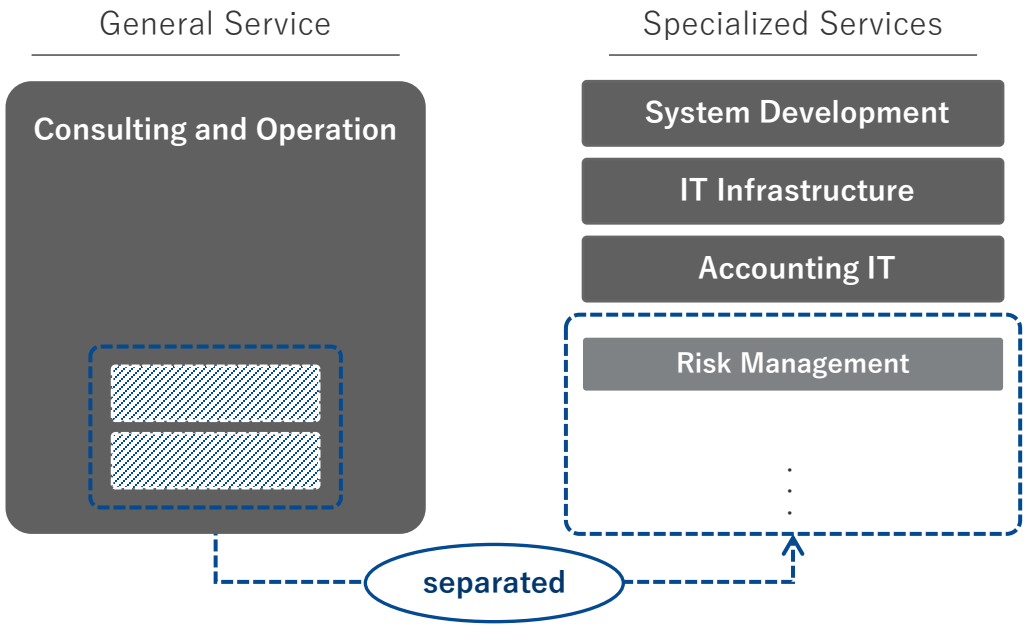
# Improving Client Retention Rate and Revitalizing our workforce through Expansion of Specialized Services

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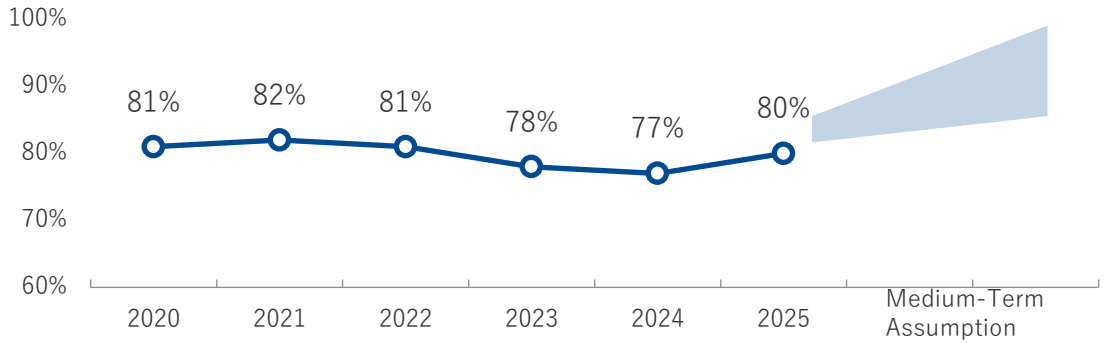
- We have spun off highly specialized services from Consulting and Operation (comprehensive IT system) division. By enriching service content as specialized offerings to provide a user-friendly system for clients, we aim to build long-term relationships with clients.
- From the perspective of individual Shared IT Professionals, specialized services provide a framework to develop and leverage distinct individual expertise. By organically linking various specialties with Consulting and Operation, we focus on enhancing the retention rate of Shared IT Professionals and strengthening our overall corporate capability.

## Objectives of Developing Specialized Services

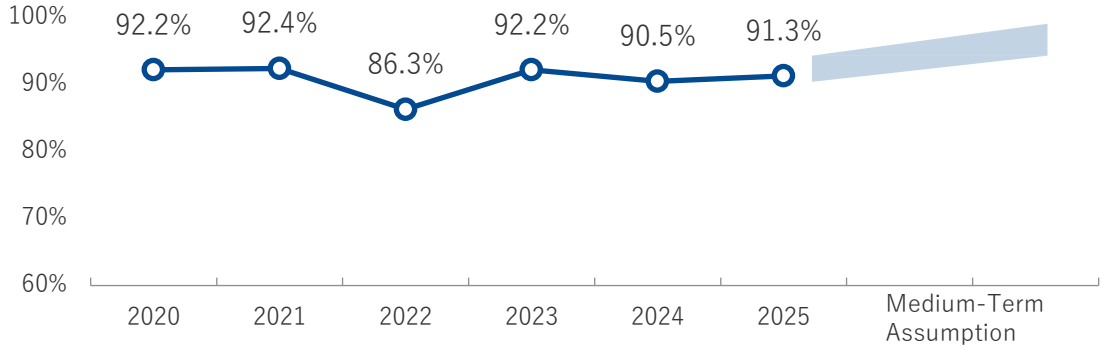
- Providing highly specialized services and building long-term relationships with clients.
- Career support aimed at improving the retention rate of Shared IT Professionals.




## Annual Client Retention Ratio




## Retention Rate of Shared IT Professionals



# Expanding Operating Areas to Complement Metropolitan Strategy

## Exploring expansion of business operating areas considering all possibilities, including business alliances, franchise development, and establishing new companies.

**Enhancing workplaces outside the Tokyo metropolitan area also contributes to providing employees with diverse work style options**

**May 2026**

**Entered into a Capital and Business Alliance Agreement with UPDATE Inc., a Digital HR Sharing Service Company**

Location: Utsunomiya, Tochigi

**September 2026**

**Entered into a Capital and Business Alliance Agreement with Attax Group, a Management Support Provider for Mid-Sized and Small Companies**

Location: Nagoya, Aichi




Vision for Business Expansion

# Vision for Medium- to Long-Term Growth Strategy

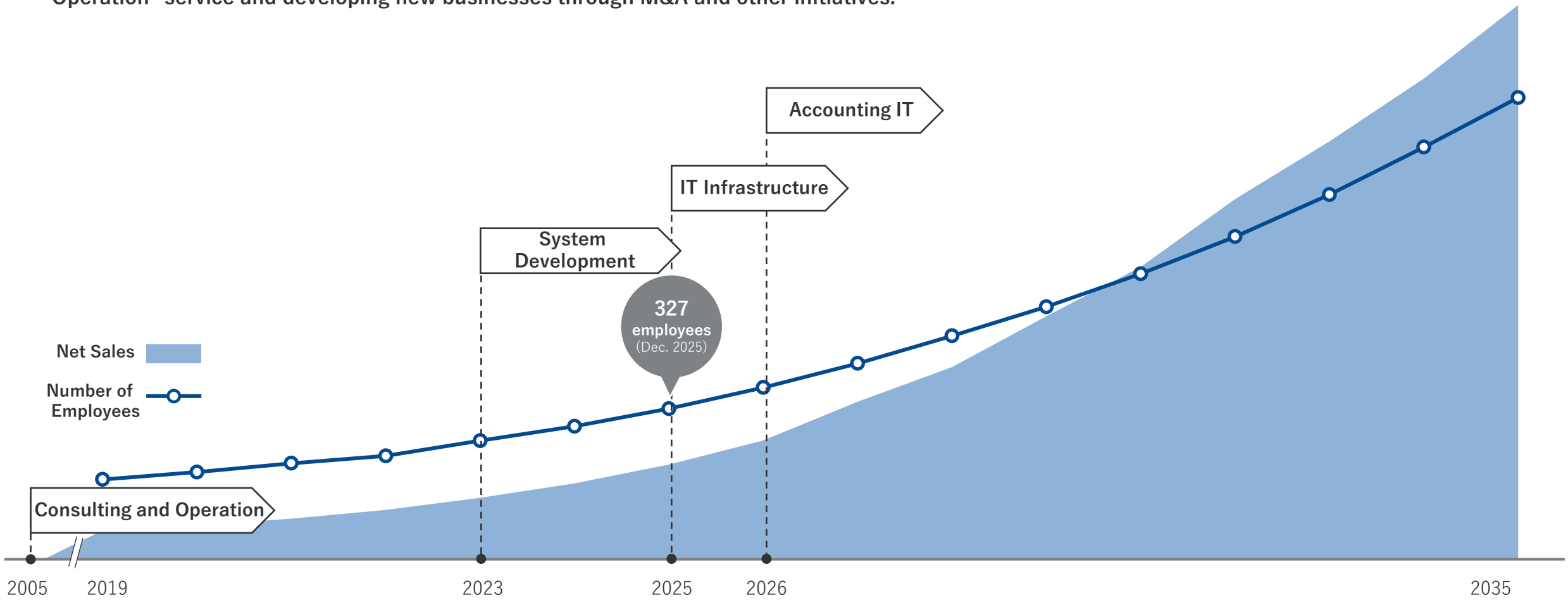
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## UG Vision 30th

**Focusing on achieving 15% average annual growth in our core business, we will continuously enhance corporate value by launching specialized services based on our core “Consulting and Operation” service and developing new businesses through M&A and other initiatives.**

Achieved Sequentially

| Number of Employees | Net Sales | Operating Profit | Market Capitalization |
|---|---|---|---|
| 1,000 employees | JPY10billion | JPY2billion | JPY30billion |

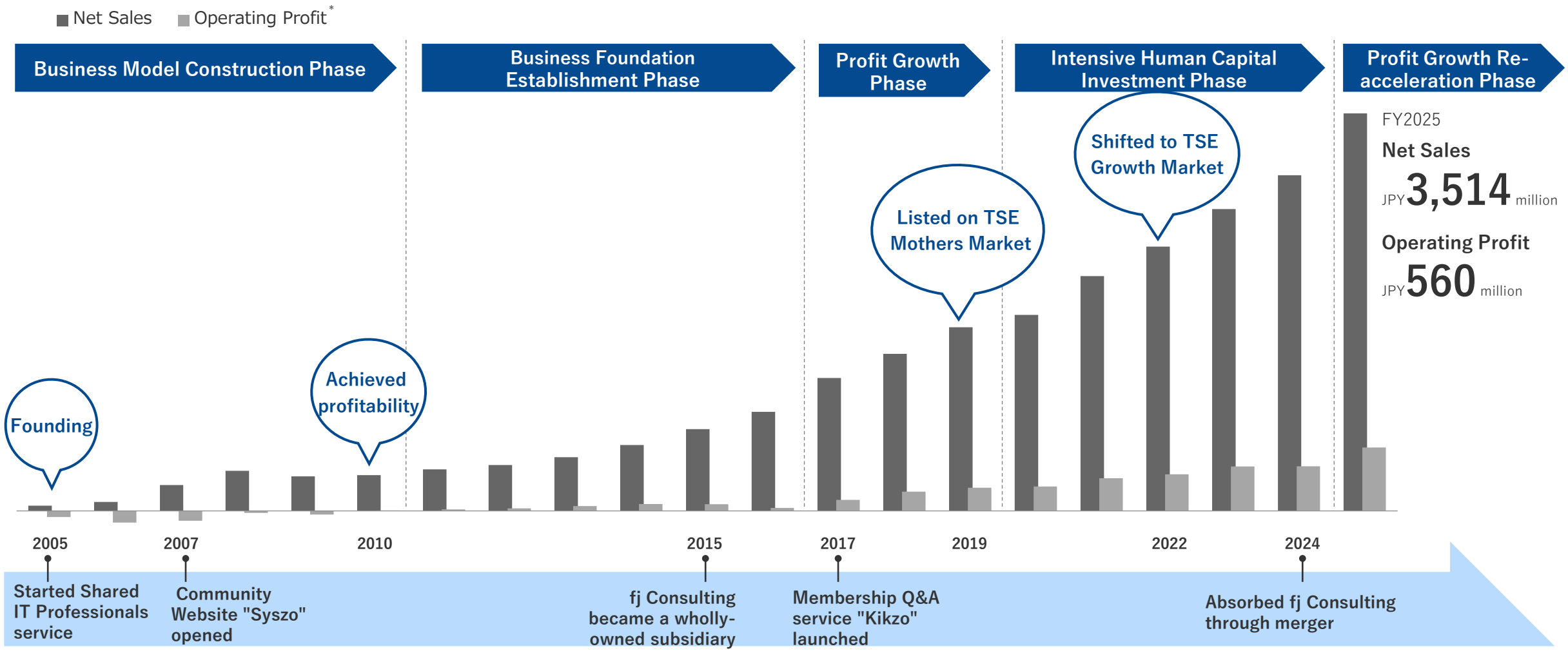


# 04
# Appendix

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ユナイトアンドグロウ株式会社

# Company History and Performance

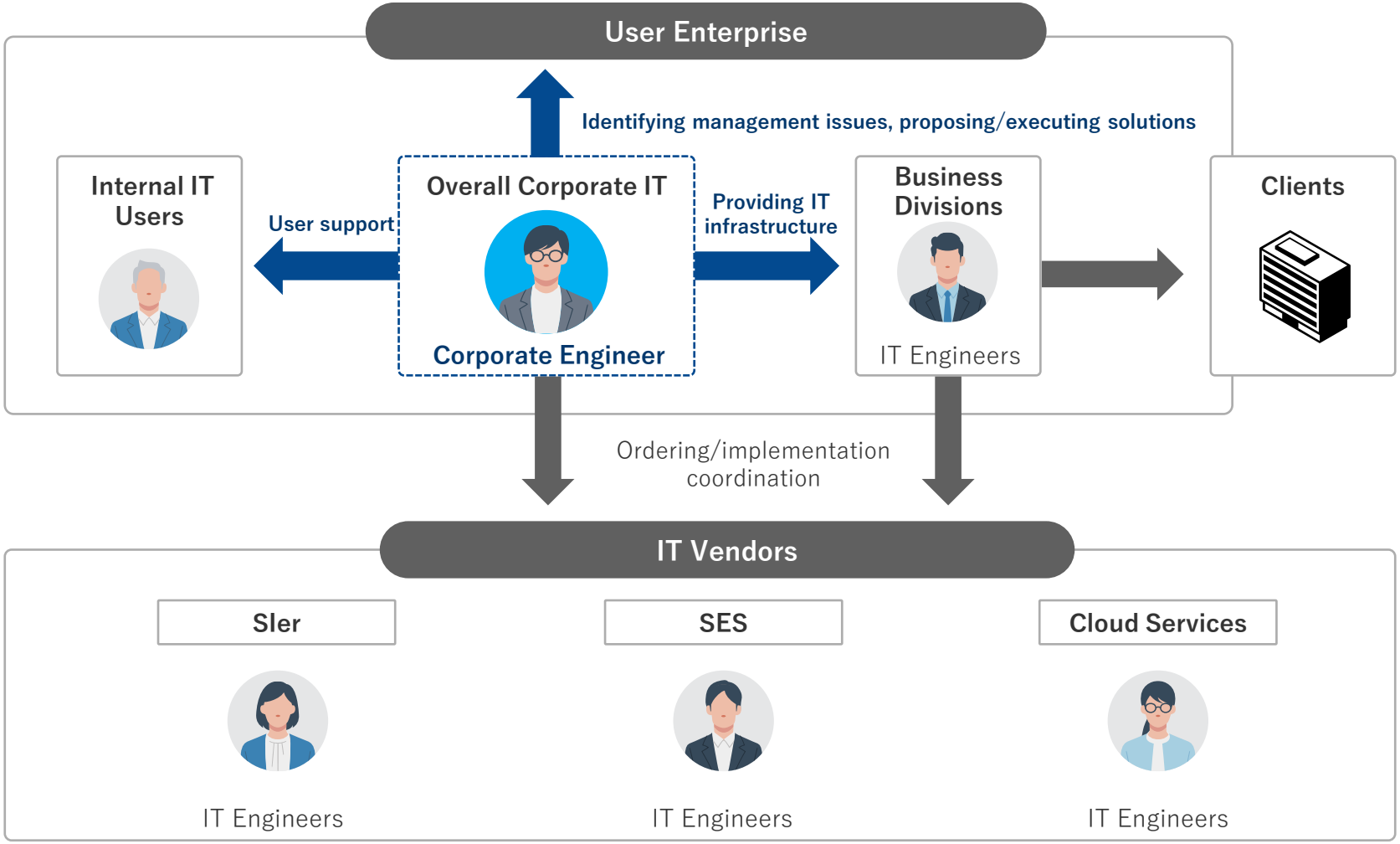
- Since our establishment in 2005, we have continuously developed services tailored to the needs of small and medium-sized enterprises (50 to 1,000 employees growing companies).
- Since turning a profit in 2010, we established a solid business foundation and have continued to achieve steady, consecutive growth.




* Consolidated Financial Results for the period from FY2017 to Q1 FY2024.

# What is a Corporate Engineer?

- A Corporate Engineer is a new professional role that solves corporate management issues through the effective utilization of corporate IT.
- Unlike IT engineers (SEs) who have strong technical aspects, Corporate Engineers are specialists who manage IT to enhance the value of enterprises and organizations.



# Main Responsibilities of Corporate Engineers

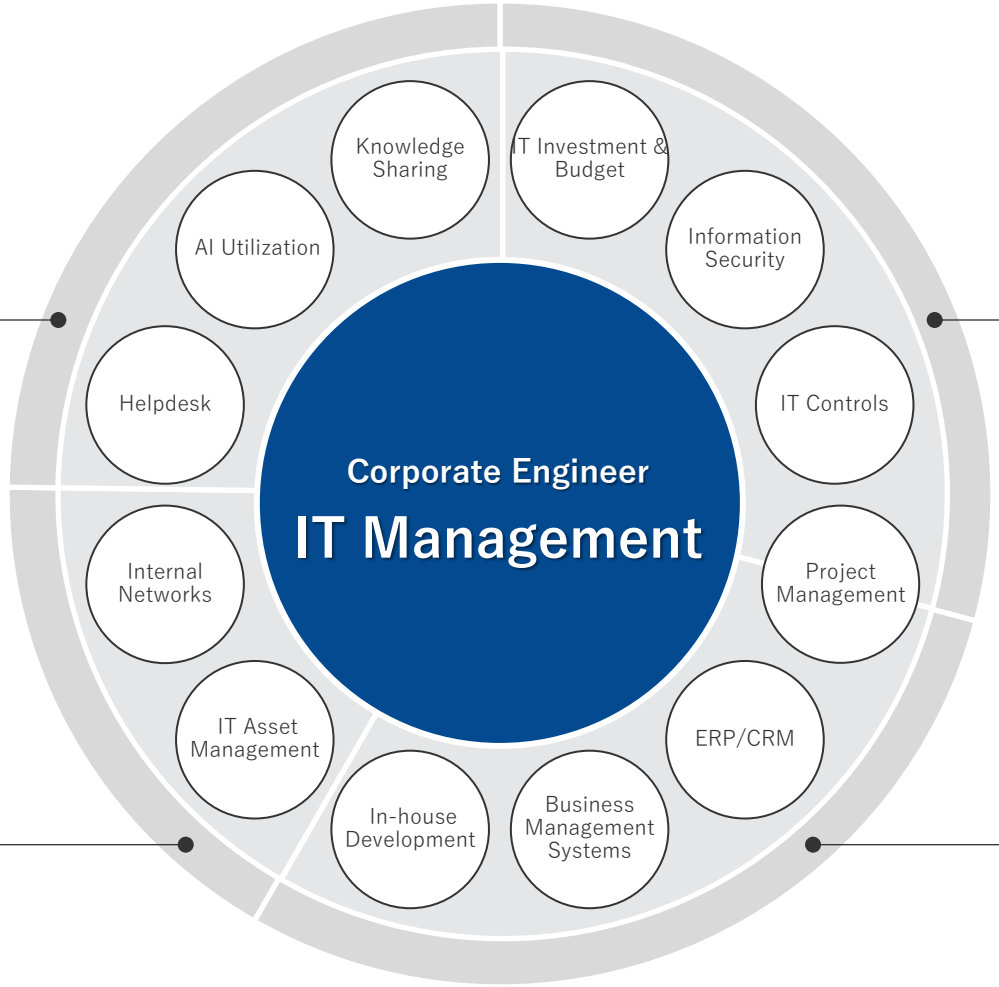
- Corporate Engineers support corporate growth through the comprehensive management of overall corporate IT.
- They play a more active role in corporate growth strategies than traditional IT departments or in-house SEs, and they play a crucial role in supporting transformation from within the company while balancing technical capabilities with business understanding.

### User Support

Responds to IT inquiries and trouble reports from internal users (employees), manages PC/system setups and accounts, supporting smooth business execution.

### System Infrastructure Maintenance

Constructs and manages overall IT infrastructure supporting operations (PCs, servers, networks), ensuring operational efficiency and business continuity.




### IT Strategy Formulation

Formulates IT-related plans based on corporate management and business strategies. Essential to collaborate and communicate with management and other divisions regarding overall corporate IT.

### Business System Implementation, Operation & Maintenance

Ensures smooth operation of business systems. Handles daily operations and maintenance to maintain long-term stability.

# IT Consulting for Small and Medium-Sized Enterprises

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- While our business is sometimes compared to technical staffing or SES services, the similarities are minimal. Similar models can be found in IT consulting firms for large corporations; Our Company has optimized virtually identical services for small and medium-sized growing companies and established a robust system.
- While services for small and medium-sized companies are in high demand, monetization is difficult, and no other specialized services of this kind currently exist.

**Key Differentiators**

| | **Our Company** | IT Consulting Firms | Technical Staffing Services<br>SES Service Companies | System Integrators<br>(SI Companies) |
|---|---|---|---|---|
| Target Client | **Small to medium-sized growing companies** | Large and semi-large companies | IT development sites | Large to mid-sized companies |
| Contract Type | **Semi-delegation agreement** | | Dispatch agreement<br>Semi-delegation agreement | Entrustment agreement<br>Semi-delegation agreement |
| Operation Granularity | **Hourly** | | Monthly | Project based |
| Position | System client position | | Contractor position | |
| Control Role | Site manager / Consultant | | Sales | |
| Focus of Training | General IT / Organization / Management | | Technology and skills improvement | |
| Key to Success | Communication | | Skill matching | Deliverables |

# Optimization for Clients (1/3): Service and Skill Definition

- Our Company has established a service model by focusing exclusively on small to medium-sized growing companies.
- By reviewing the skill level of our Shared IT Professionals on a semiannual basis, we strive to provide consistent quality at consistent prices, building long-term relationships of trust with our clients.

## Service Optimization

**Features of Our Service**

| Professional Personnel | Vendor Neutral | Onsite | Sharing Knowledge and People |
|---|---|---|---|

**Clients' Benefits**

- **Reduction of recruitment and training costs**
- **Reduction of employment and retirement risks**
- **Conversion of expenses into variable costs**
- **Optimization of IT staffing structure**
- **Indirect use of other companies' know-how**

## Skill Optimization

**Hard Skills**

- Quantifying technical capabilities and experiences required in corporate IT departments of SMEs.

**35 items**

**Soft Skills**

- Quantifying essential business skills that add value to corporate IT departments regardless of industry or job type

**5 items**

**20 Levels of Shared IT Professional Skills**

# Optimization for Clients (2/3): Skill Level Components Details

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**Hard Skills: 35 items**

| General Skills | Business System Planning | System Development | IT Infrastructure | IT Security |
|---|---|---|---|---|
| Corporate IT Strategy Skills | Sales, Marketing & Sales Promotion | Requirements Definition | Network | Server Security |
| IT Governance, Organization & Audit Skills | Core Business Operations | System Design | Servers | Network Security |
| Individual IT Planning Skills | Financial Accounting | Construction / Implementation | Cloud | Endpoint Security |
| IT Vendor Management Skills | HR & Labor Management | Data Processing Technology | Client Devices | Application Security |
| IT Promotion & Project Management Skills | Business Analysis & Executive Support | System Migration | Infrastructure Operations & Management | Data Security |
| Information Security | | Testing | | Cloud Security |
| IT User Support | | Release Preparation | | Security Management |
| Presentation | | Development Environment | | Incident Response & Security Operations |

**Soft Skills: 5 items**

Understanding of Corporate Needs | Problem Solving | Communication | Self-Management | Collaboration

# Optimization for Clients (3/3): Start with a Small-Scale Engagement

- Our Company's timeshare service meets client needs with agility and flexibility, making a "small start" possible.
- This service model fosters client confidence and facilitates the expansion of transaction scale.

| | | **20July - Oct 2024 (Approx. 4 months)** | **Nov 2024 - Jan 2025 (Approx. 3 months)** | **From Feb 2025** |
|---|---|---|---|---|
| | | Contract awarded in recognition of recruitment difficulties in corporate IT departments and our flexible operational support capabilities. | Earned trust of corporate IT leaders, leading to requests for proposals on company-wide IT strategy. | • Executing operations based on established IT strategy<br>• Sharing entire operations between client and Our Company<br>• Regular information exchange with each organizational level. |
| Monthly Fee | | JPY 500,000/month | JPY 1.9 million/month | JPY 3.0 million/month |
| Structure | | 2 persons | 4 persons | 6 persons |
| **Work Contents** | • Helpdesk<br>• IT Asset Management |  |  |  |
| | • Strengthening information security<br>• IT infrastructure operation |  |  |  |
| | • IT strategy formulation<br>• executive proposals | |  |  |
| | • IT department management<br>• IT infrastructure renewal project | | |  |
| | • consideration of core system replacement<br>• business flow organization | | |  |

# High Employee Motivation Through Authority Delegation and Focus on Site Approach

- Establishing a virtuous cycle by building an organization that values employees' independent judgment.
- Measures to improve employee motivation, including performance-based compensation, exert a positive impact on Our Company's business performance.

## A Virtuous Cycle Based on Site Focus

**Delegation of Authority** — Authority to negotiate contracts with clients

**Performance-Based Compensation** — Fixed Salary + Incentives

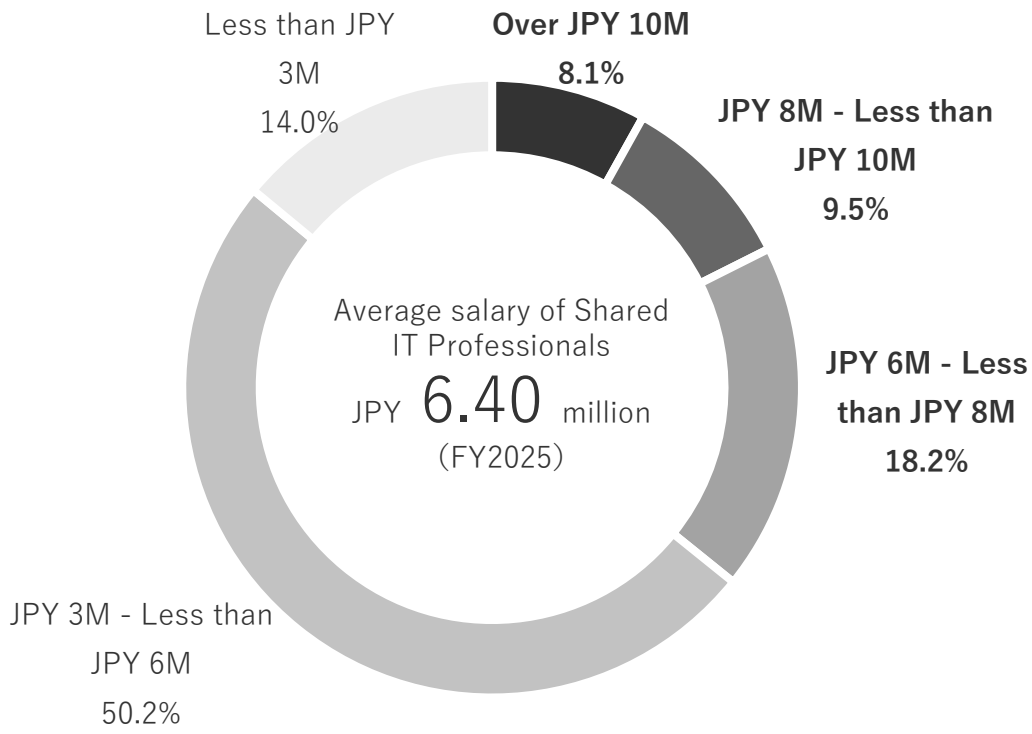
*10% of gross profit awarded as incentives

**Shared IT Professionals' Initiatives**

| skill improvement | cooperation with colleagues | focus on high unit cost projects |
|---|---|---|
| Increase in contract unit price | increase in number of clients per person | operational efficiency |
| Increase in Profitability | Increase in Profitability | Increase in Profitability |

**Increase in incentive pay / Increase in employee motivation**

## Average Pay Levels and Employee Pay Weight



# Glossary of Terms

| Term | Definition |
|---|---|
| Corporate IT | • Professional role of internal IT supporting corporate activities through IT.<br>• Characterized by taking on "proactive IT" focused on management and enhancing overall corporate value. |
| Corporate Engineer | • Engineers responsible for overall corporate IT.<br>• As specialists in internal IT, they support operational efficiency and secure IT environments. |
| IT Consultant | • Proposes IT strategy formulation and system implementation to resolve business and management issues.<br>• Provides broad support from strategy formulation to execution across both technical and business aspects. |
| SIer<br>(System Integrator) | • Undertakes end-to-end tasks from information system planning to operation and maintenance.<br>• Provides custom development aligned with client requirements. |
| SES<br>(System Engineering Service) | • Dispatches engineers to client companies to assist in development and operations on-site.<br>• Dispatch-type contracts primarily focused on technical support such as programming and testing. |
| Cloud Services | • Provides IT infrastructure such as servers and software over the internet.<br>• Cloud providers manage operations and maintenance, typically via subscription or pay-as-you-go billing. |

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