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May 14, 2026

## Non-consolidated Financial Results for the Three Months Ended March 31, 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  
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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 three months ended March 31, 2026 (from January 1, 2026 to March 31, 2026)

#### (1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended March 31, 2026	996	29.3	216	72.2	217	71.6	156	71.3
March 31, 2025	770	-	125	-	126	-	91	-

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended March 31, 2026	19.75	19.67
March 31, 2025	11.55	11.50

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	%
March 31, 2026	3,345	2,301	68.8
December 31, 2025	3,475	2,240	64.5

Reference: Equity

As of March 31, 2026: ¥ 2,301 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	-				
Fiscal year ending December 31, 2026 (Forecast)		0.00	-	16.00	16.00

Note: Revisions to the forecast of cash dividends most recently announced: None

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

Commemorative dividend 30.00 yen

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	4,114	17.1	652	16.4	659	17.4	485	18.2	61.44

Note: Revisions to the financial result forecast most recently announced: None

### \* 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 March 31, 2026	7,963,200 shares
As of December 31, 2025	7,963,200 shares

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

As of March 31, 2026	44,624 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)

Three months ended March 31, 2026	7,909,360 shares
Three months ended March 31, 2025	7,891,776 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 March 31, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	3,108,396	3,004,414
Accounts receivable - trade	-	799
Supplies	19	19
Prepaid expenses	36,217	45,334
Other	5,875	13,049
Total current assets	3,150,509	3,063,616
Non-current assets		
Property, plant and equipment		
Buildings, net	58,059	58,543
Tools, furniture and fixtures, net	9,445	10,703
Leased assets, net	2,583	2,758
Total property, plant and equipment	70,088	72,005
Intangible assets		
Software	117,265	107,335
Trademark right	1,225	1,187
Total intangible assets	118,490	108,522
Investments and other assets		
Investment securities	25,149	25,606
Leasehold deposits	54,748	54,748
Deferred tax assets	56,396	20,745
Total investments and other assets	136,294	101,100
Total non-current assets	324,873	281,628
<b>Total assets</b>	<b>3,475,382</b>	<b>3,345,245</b>

(Thousands of yen)

	As of December 31, 2025	As of March 31, 2026
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	4,914	4,731
Lease liabilities	1,566	1,262
Accounts payable - other	233,759	84,032
Accrued expenses	22	3,543
Income taxes payable	112,427	31,893
Contract liabilities	700,884	748,095
Provision for bonuses	-	15,000
Deposits received	16,531	21,835
Provision for share awards	26,857	26,857
Other	124,702	91,100
Total current liabilities	1,221,666	1,028,350
Non-current liabilities		
Lease liabilities	1,010	1,515
Provision for share awards	-	1,960
Asset retirement obligations	12,364	12,372
Total non-current liabilities	13,374	15,848
<b>Total liabilities</b>	<b>1,235,040</b>	<b>1,044,199</b>
Net assets		
Shareholders' equity		
Share capital	349,432	349,432
Capital surplus	328,577	328,577
Retained earnings	1,601,360	1,654,014
Treasury shares	(39,029)	(30,979)
Total shareholders' equity	2,240,342	2,301,046
<b>Total net assets</b>	<b>2,240,342</b>	<b>2,301,046</b>
<b>Total liabilities and net assets</b>	<b>3,475,382</b>	<b>3,345,245</b>

Quarterly Non-consolidated Statement of Income  
For the Three-Month Period

(Thousands of yen)

	For the three months ended March 31, 2025	For the three months ended March 31, 2026
Net sales	770,163	996,121
Cost of sales	408,425	476,967
Gross profit	361,737	519,154
Selling, general and administrative expenses	235,771	302,221
Operating profit	125,966	216,932
Non-operating income		
Interest income	893	2,275
Income from cancellation of contract	-	800
Other	3	2
Total non-operating income	897	3,077
Non-operating expenses		
Interest expenses	28	35
Loss on investments in investment partnerships	185	2,602
Other	0	28
Total non-operating expenses	213	2,666
Ordinary profit	126,649	217,342
Profit before income taxes	126,649	217,342
Income taxes - current	15,823	25,518
Income taxes - deferred	19,657	35,651
Total income taxes	35,480	61,170
Profit	91,169	156,172