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August 14, 2026

Non-consolidated Financial Results for the Six Months Ended June 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
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Scheduled date to file semi-annual securities report: August 14, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

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

(1) Non-consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	2,068	27.1	382	45.3	384	45.2	283	45.8
June 30, 2025	1,627	15.9	263	74.6	264	58.5	194	(13.1)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	35.83	35.69
June 30, 2025	24.65	24.53

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	%
June 30, 2026	3,613	2,428	67.2
December 31, 2025	3,475	2,240	64.5

Reference: Equity
As of June 30, 2026: ¥ 2,428 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)			-	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 semi-annual 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 June 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 June 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)

Six months ended June 30, 2026	7,920,164 shares
Six months ended June 30, 2025	7,892,092 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.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* 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

Semi-annual Non-consolidated Financial Statements and Primary Notes

Semi-annual Non-consolidated Balance Sheet

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	3,108,396	3,250,098
Accounts receivable - trade	-	330
Supplies	19	19
Prepaid expenses	36,217	49,287
Other	5,875	10,260
Total current assets	3,150,509	3,309,995
Non-current assets		
Property, plant and equipment		
Buildings, net	58,059	56,973
Tools, furniture and fixtures, net	9,445	9,626
Leased assets, net	2,583	2,260
Total property, plant and equipment	70,088	68,861
Intangible assets		
Software	117,265	97,405
Trademark right	1,225	1,057
Total intangible assets	118,490	98,462
Investments and other assets		
Investment securities	25,149	30,706
Shares of subsidiaries and associates	-	8,200
Leasehold deposits	54,748	54,748
Deferred tax assets	56,396	42,551
Total investments and other assets	136,294	136,207
Total non-current assets	324,873	303,530
Total assets	3,475,382	3,613,526

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	4,914	5,246
Lease liabilities	1,566	819
Accounts payable - other	233,759	89,469
Accrued expenses	22	9,037
Income taxes payable	112,427	101,518
Contract liabilities	700,884	765,295
Provision for bonuses	-	90,000
Deposits received	16,531	23,770
Provision for share awards	26,857	-
Other	124,702	79,649
Total current liabilities	1,221,666	1,164,804
Non-current liabilities		
Lease liabilities	1,010	1,410
Provision for share awards	-	3,882
Asset retirement obligations	12,364	12,380
Other	-	2,756
Total non-current liabilities	13,374	20,429
Total liabilities	1,235,040	1,185,234
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	1,781,608
Total retained earnings	1,601,360	1,781,608
Treasury shares	(39,029)	(31,536)
Total shareholders' equity	2,240,342	2,428,292
Total net assets	2,240,342	2,428,292
Total liabilities and net assets	3,475,382	3,613,526

Semi-annual Non-consolidated Statement of Income

(Thousands of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Net sales	1,627,491	2,068,851
Cost of sales	869,633	1,056,418
Gross profit	757,857	1,012,433
Selling, general and administrative expenses	494,302	629,541
Operating profit	263,554	382,891
Non-operating income		
Interest income	1,266	2,648
Income from cancellation of contract	-	800
Other	199	728
Total non-operating income	1,465	4,176
Non-operating expenses		
Interest expenses	57	72
Loss on investments in investment partnerships	185	2,602
Loss on retirement of non-current assets	39	-
Other	3	31
Total non-operating expenses	285	2,706
Ordinary profit	264,734	384,362
Profit before income taxes	264,734	384,362
Income taxes - current	58,061	86,751
Income taxes - deferred	12,099	13,845
Total income taxes	70,160	100,596
Profit	194,574	283,765

Semi-annual Non-consolidated Statement of Cash Flows

(Thousands of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	264,734	384,362
Depreciation	28,080	26,249
Loss (gain) on investments in investment partnerships	185	2,602
Interest and dividend income	(1,266)	(2,648)
Interest expenses	57	72
Decrease (increase) in trade receivables	3,934	(330)
Decrease (increase) in inventories	80	-
Decrease (increase) in other current assets	(11,585)	(26,197)
Increase (decrease) in trade payables	205	331
Increase (decrease) in accounts payable - other	(92,764)	(144,290)
Increase (decrease) in contract liabilities	90,915	64,410
Increase (decrease) in provision for bonuses	20,000	90,000
Increase (decrease) in provision for share awards	3,747	(22,975)
Increase (decrease) in other current liabilities	(35,668)	(27,824)
Other, net	(139)	21,401
Subtotal	270,515	365,164
Interest and dividends received	1,266	2,648
Interest paid	(57)	(72)
Income taxes paid	(92,785)	(97,811)
Net cash provided by (used in) operating activities	178,939	269,928
Cash flows from investing activities		
Payments into time deposits	(600,407)	(300,833)
Proceeds from withdrawal of time deposits	600,091	300,517
Purchase of property, plant and equipment	(17,961)	(4,353)
Purchase of intangible assets	(18,418)	-
Purchase of shares of subsidiaries and associates	-	(8,200)
Purchase of investment securities	(6,450)	(8,400)
Other, net	140	-
Net cash provided by (used in) investing activities	(43,004)	(21,269)
Cash flows from financing activities		
Proceeds from issuance of shares resulting from exercise of share acquisition rights	770	210
Dividends paid	(95,373)	(103,518)
Purchase of treasury shares	-	(19,260)
Proceeds from disposal of treasury shares	-	7,569
Other, net	(1,056)	(1,016)
Net cash provided by (used in) financing activities	(95,660)	(116,016)
Net increase (decrease) in cash and cash equivalents	40,274	132,642
Cash and cash equivalents at beginning of period	2,067,931	2,275,639
Cash and cash equivalents at end of period	2,108,206	2,408,281