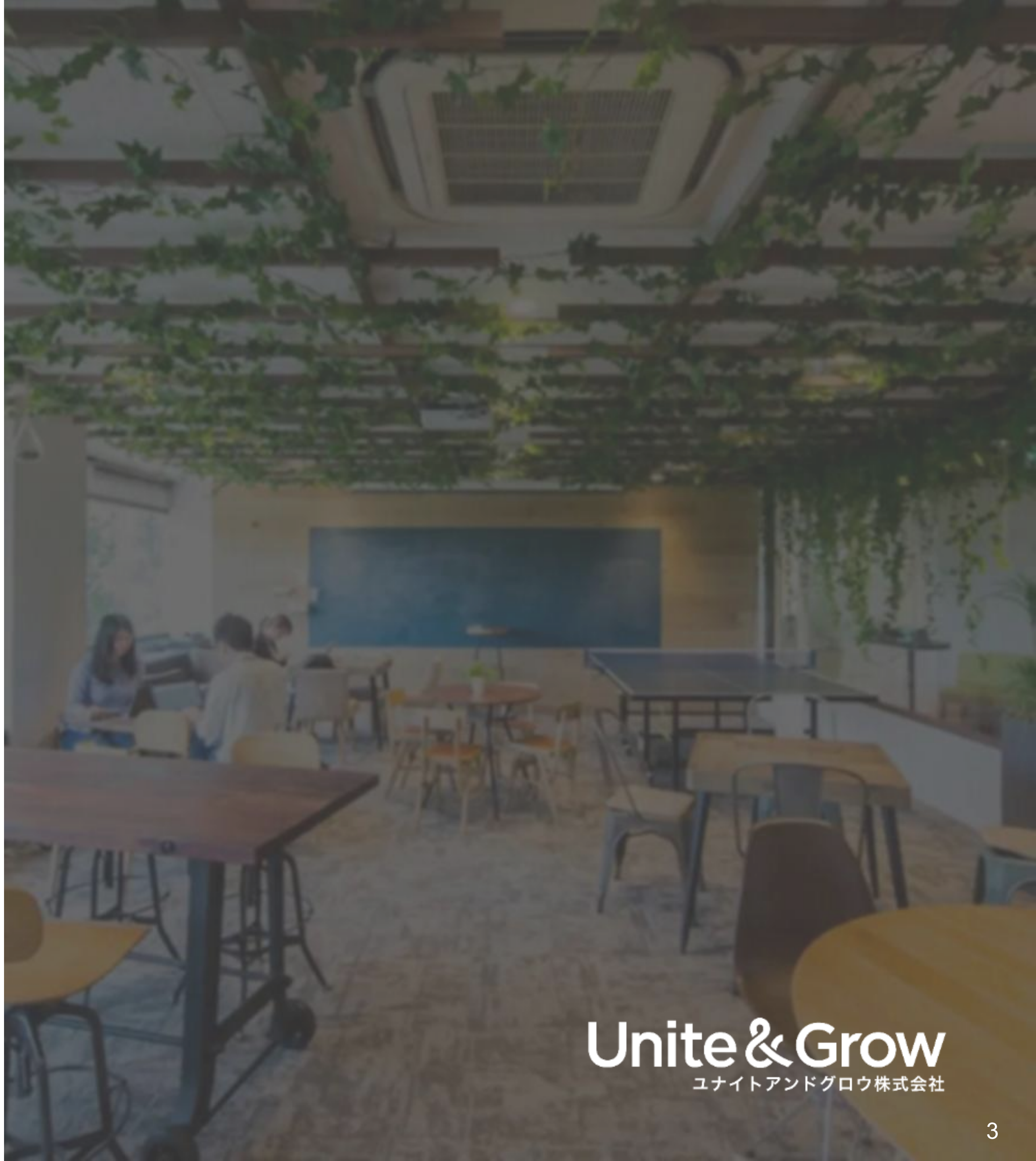
Q2 FY2026 Financial Results

August 2026

TSE:4486 / Growth Market

Agenda

01
Company Profile

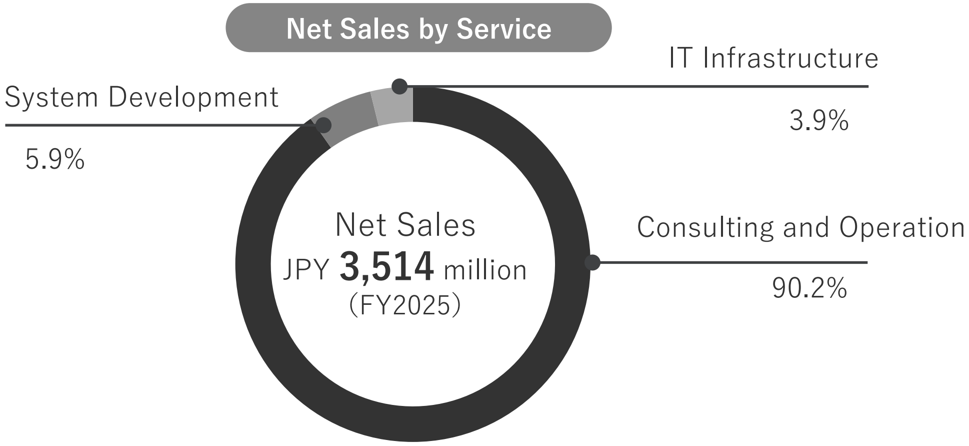


Company Profile

Unite&Grow

- Our Company was founded in February 2005, driven by our mission of "revitalizing small and medium-sized companies from within and contributing to society”.
- We have refined our unique expertise called "Shared Engineering,“ a method for openly and securely sharing human and intellectual resources.
- We provide services for comprehensive IT management of corporate IT departments through "SHARED SHAIN®" (Shared IT Professionals).

CompanyName	Unite and Grow Inc.
Incorporation	February 2005
Representative	Kiichiro Suda, President & CEO
Business	Corporate IT Management Support Services (Timeshare of Corporate Engineers "Shared IT Professionals")
Number of Employees	346*1 (as of June 2026)



[Core Service]

Consulting and Operation

Support for in-house development of various internal systems utilizing low-code development tools.

[Specialized services based on Comprehensive IT Infrastructure]

System Development	Support for in-house development of various internal systems utilizing low-code development tools.
IT Infrastructure	Support for the construction, maintenance, and operation of IT infrastructure, including servers and networks.
Accounting IT	Support for the construction and improvement of IT infrastructure for core business operations such as accounting, management, sales, and human resources.

IT Risk Management ⊦

* 1 The number of employees stated here is the total number of persons engaged in our business, including executives, employees, temporary employees, and outsources.

What is Unite and Grow?

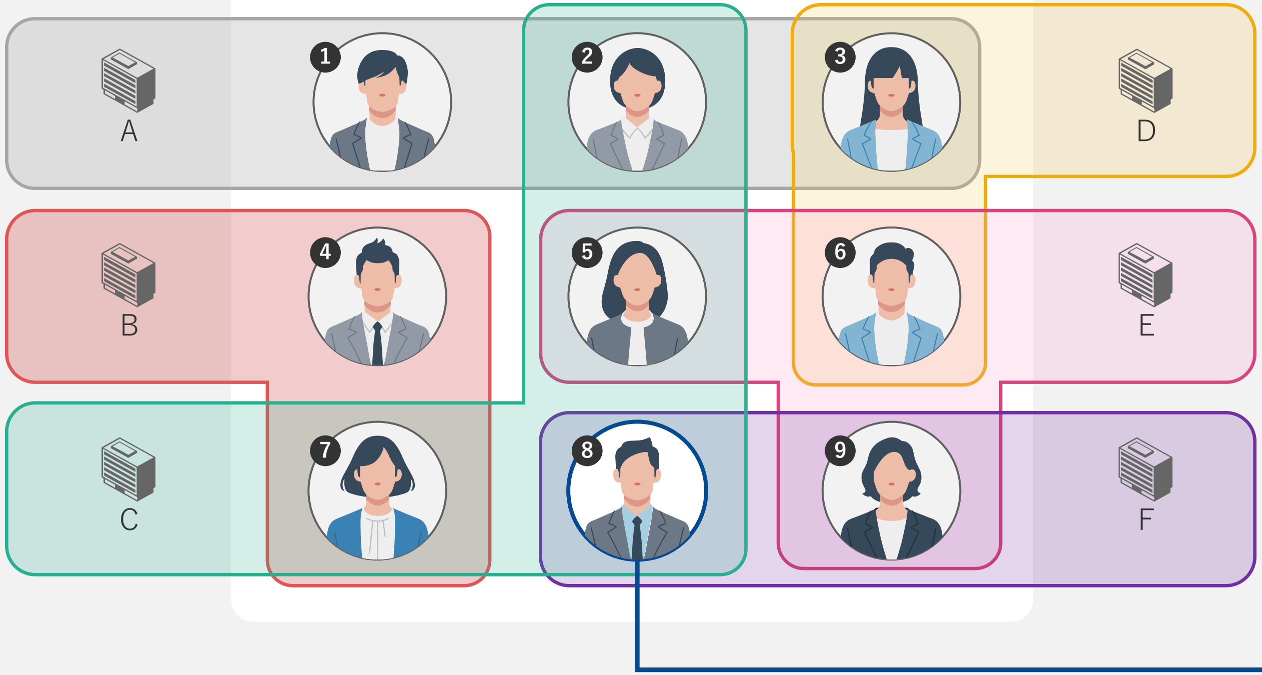
Unite&Grow

- We provide high-margin, recurring-revenue services with high entry barriers that address the serious social issue of "shortage of DX and IT human resources" faced by small and medium-sized enterprises (SMEs), which account for 99.7% of companies in Japan, through our unique "SHARED SHAIN®" model.
- We adopt a point-based billing model for member companies, focused primarily on hourly service usage based on actual working hours.

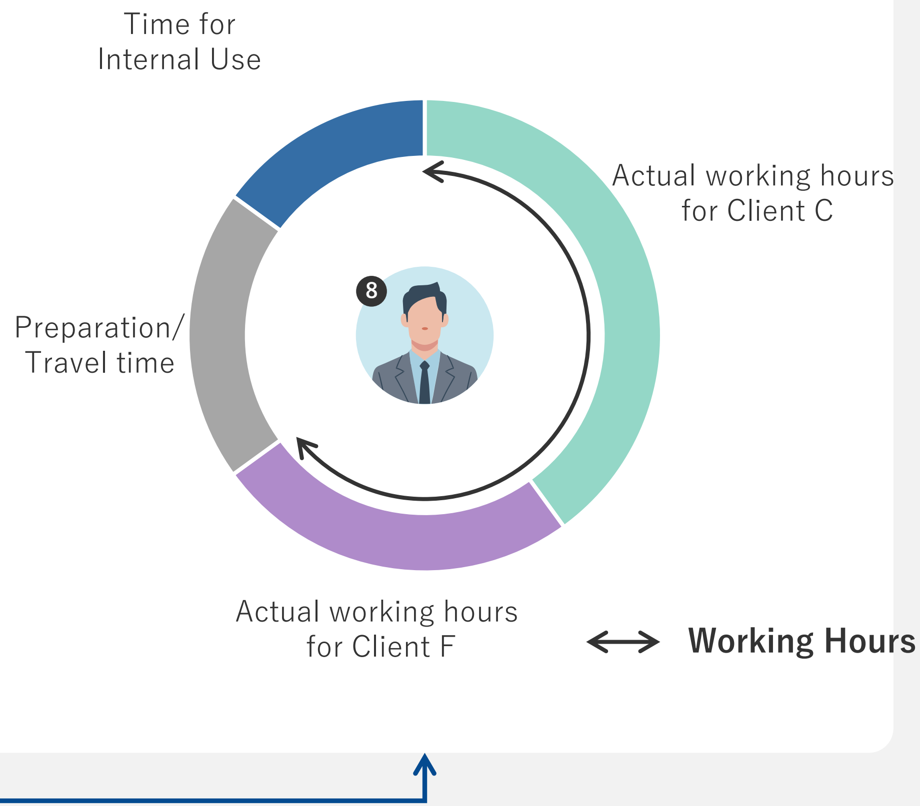
SHARED SHAIN®

A time-sharing service of people and knowledge.

- Shared IT Professionals work for multiple clients on an hourly basis.
- Member companies can combine the skills of multiple professionals.



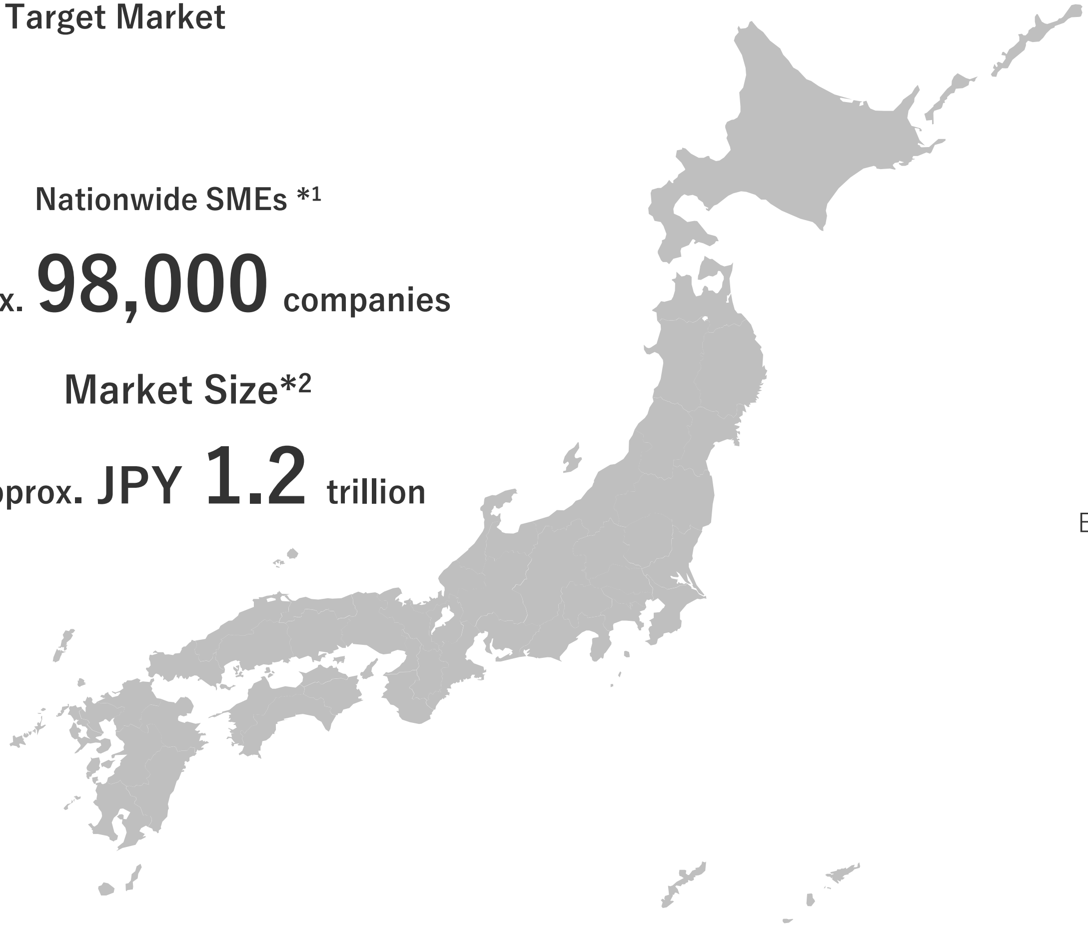
Example of Time Allocation



Our Target Market and Positioning

- The market for corporate IT management support targeting small and medium-sized growth companies is a blue ocean market with little competition.
- We aim to become a one-of-a-kind "Corporate IT Sharing Company" by expanding the number of talented Shared IT Professionals and recruiting growing companies nationwide as members.

Our Target Market



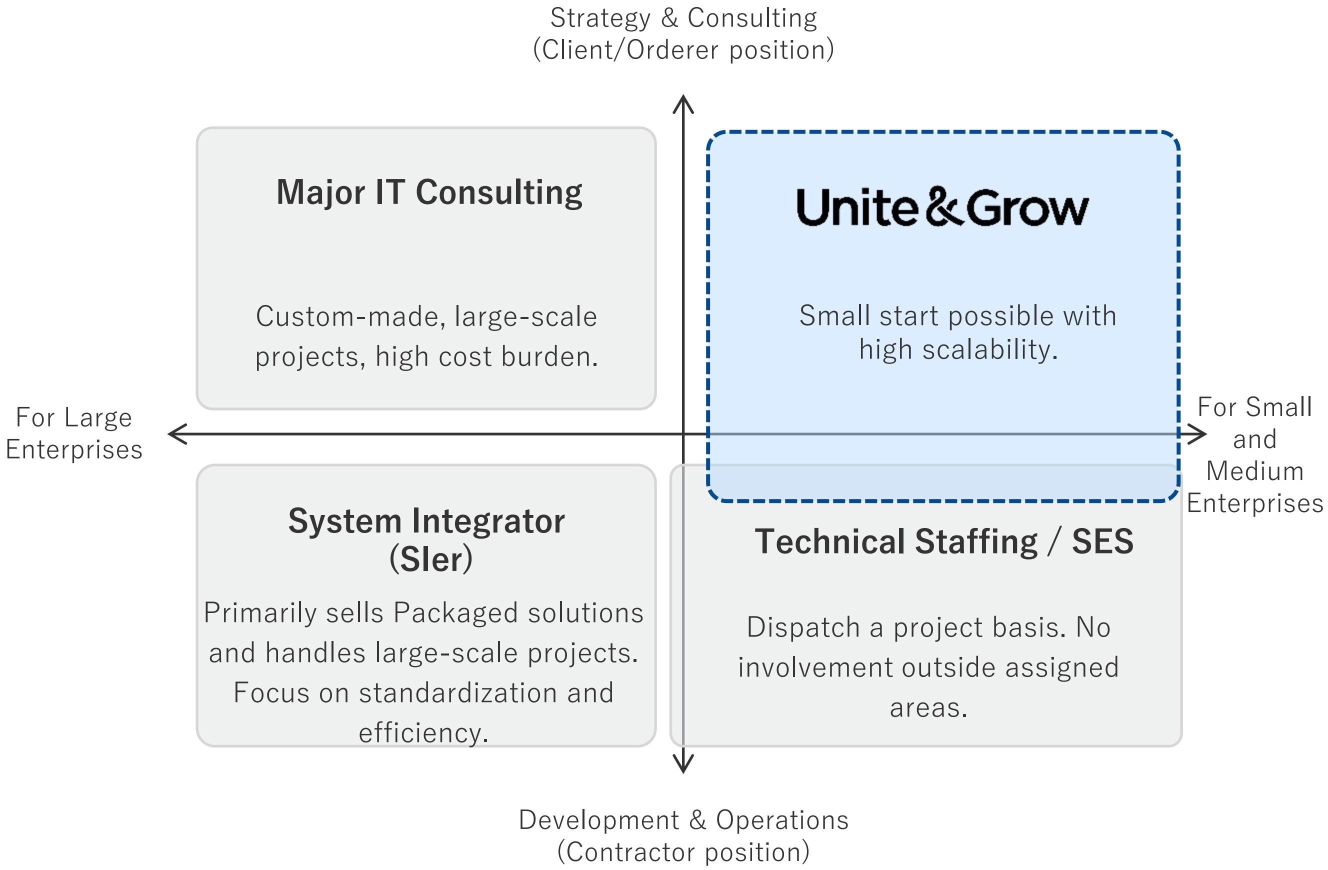
Nationwide SMEs *1

Approx. 98,000 companies

Market Size*2

Approx. JPY 1.2 trillion

Our Positioning



* 1 Enterprises with 50 to less than 1,000 employees (Source: Ministry of Internal Affairs and Communications "2021 Economic Census").
* 2 Estimated as of February 13, 2026. Calculated as: Number of target client companies for our service × Sharing index × Average revenue per Shared IT Professional (98,000 companies × JPY 12.5 million ≒ JPY 1.2 trillion).

02

Q2 FY2026 Financial Results

Q2 FY2026 Cumulative Financial Summary

Unite&Grow

Both net sales and operating profit reached **record highs** on a first-half basis.
Driven by a higher hourly billing rate resulting from price revisions and an increase in the numbers of Shared IT Professionals.

Net sales

+27.1% YoY

2Q Cumulative Actual JPY **2,068** million

Operating profit

+45.3% YoY

2Q Cumulative Actual JPY **382** million

Progress Rate Against Full-Year Plan

Operating profit basis **58.7%**

Full-year plan JPY **652** million

Projecting a 16.4% YoY increase.

Number of Shared IT Professionals

293 +20 YoY

Hourly Billing Rate*

JPY **10,550** +18.4% YoY,

Total Client Companies Supported

484 +51 vs. End of Previous FY

- Entered into a Capital and Business Alliance Agreement with Update Inc.

* Apr-Jun Average

Q2 FY2026 Cumulative Profit and Loss Statement

Unite&Grow

- Net sales increased 27% 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 2.3 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 Q2 Actual	FY2025 Q2 Actual	FY2026 Q2 Actual			
				Year-on-year		Progress Rate Against Plan (%)
	Actual	Actual	**Actual**	Change (Amount)	Change (%)	
Net sales	1,404	1,627	**2,068**	+441	+27.1%	50.3%
Gross profit	658	757	**1,012**	+254	+33.6%	49.8%
(Gross profit margin)	46.9%	46.6%	**48.9%**	+2.3 percentage pt	–	–
Operating profit	150	263	**382**	+119	+45.3%	58.7%
Ordinary profit	167	264	**384**	+119	+45.2%	58.3%
(Ordinary profit margin)	11.9%	16.3%	**18.6%**	+2.3 percentage pt	–	–
Interim net income	224	194	**283**	+89	+45.8%	58.4%

Unite&Grow

Quarterly Performance Trends

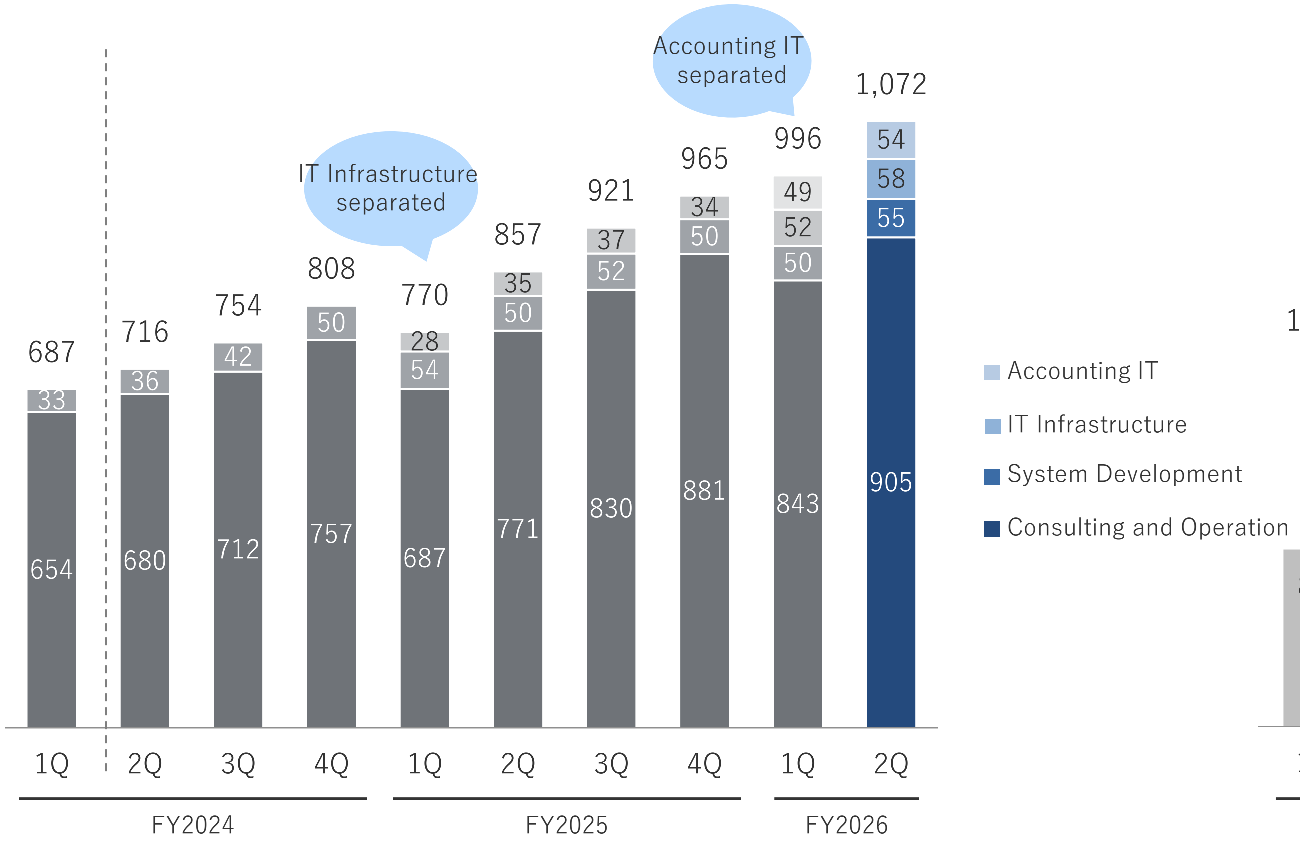
- Quarterly Trends in Performance Q2 standalone performance showed a 25% increase in revenue and a 21% increase in ordinary profit year-on-year.
- Driven by a higher hourly billing rate and an increase in Shared IT Professionals, quarterly net sales reached a new record high.
- Compared to Q1, revenue increased while profits decreased. Gross profit margin declined due to seasonal factors, specifically an increase in new employees (who have relatively lower billing rates), as well as increased personnel expenses.

	FY2024				FY2025				**FY2026**		
(JPY million)	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	**2Q**	YoY Change
Net sales	687	716	754	808	770	857	921	965	996	**1,072**	+25.1%
Gross profit	336	321	348	372	361	396	450	433	519	**493**	+24.5%
(Gross profit margin)	49.0%	44.8%	46.2%	46.1%	47.0%	46.2%	48.9%	44.9%	52.1%	**46.0%**	▲ 0.2pt
Operating profit	85	65	126	118	125	137	175	121	216	**165**	+20.6%
Ordinary profit	86	80	126	118	126	138	174	122	217	**167**	+21.0%
(Ordinary profit margin)	12.6%	11.2%	16.7%	14.6%	16.4%	16.1%	19.0%	12.6%	21.8%	**15.6%**	▲ 0.5pt
Quarterly net income	64	159	80	79	91	103	130	86	156	**127**	+23.4%

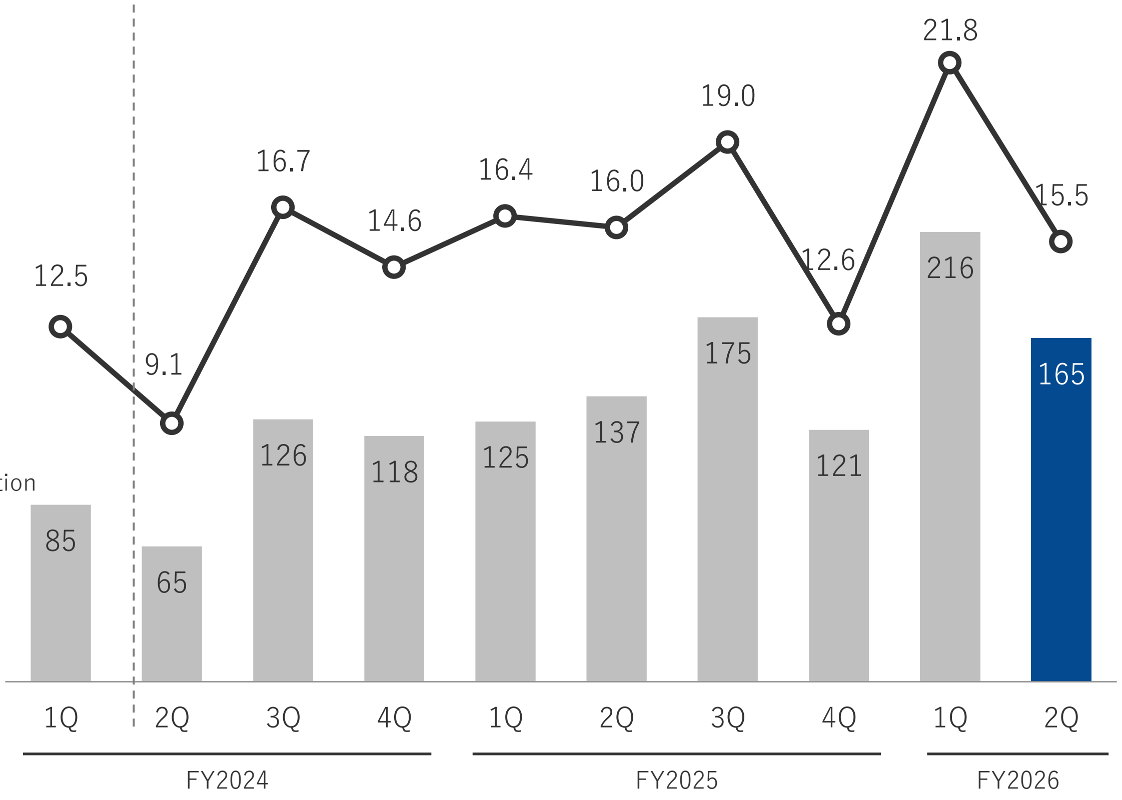
Quarterly Trends in Net Sales and Operating Profit

- Looking at quarterly trends over time, net sales have increased quarter-on-quarter for 5 consecutive quarters since Q2 FY2025. Sales of specialized services have grown steadily during this period, accounting for 16% of total net sales as of Q2.
- Operating profit decreased compared to Q1, and profit margin also declined due to seasonal factors such as an increase in new employees and higher personnel expenses.

Quarterly Net Sales Trend* (JPY million)



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

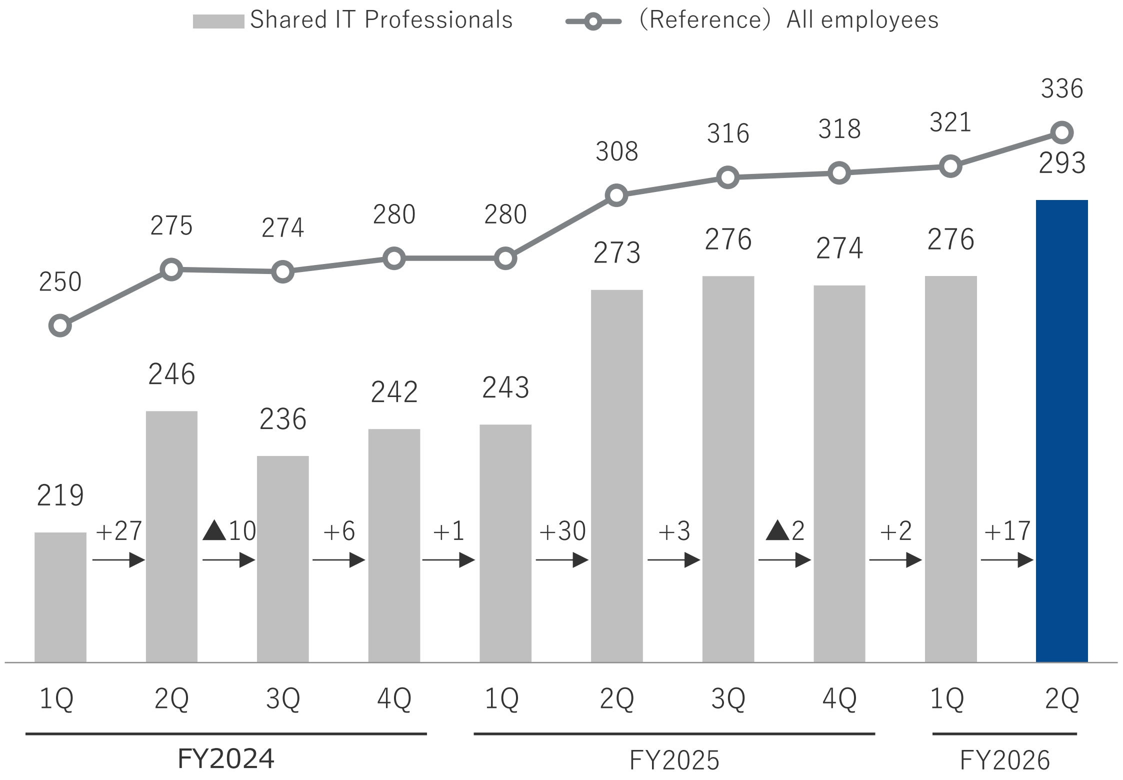


* Data prior to Q1 FY2024 represents consolidated results.

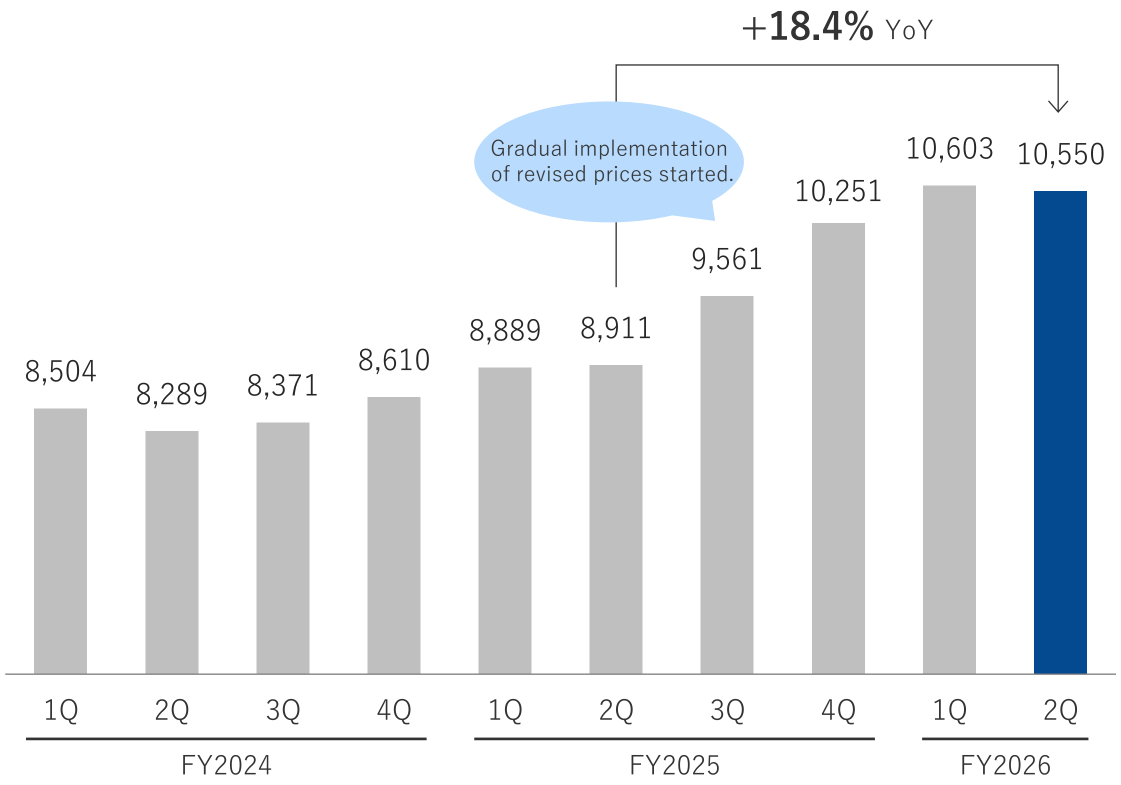
Business KPIs①

- The number of Shared IT Professionals increased by 17 from the end of Q1 to 293.
- The average hourly billing rate in Q2 rose 18% year-on-year to JPY 10,550 due to the implementation of price revisions *1. However, compared to Q1, it slightly decreased due to an increase in new graduate employees who have lower billing rates.

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



Hourly Revenue per Shared IT Professional (JPY)

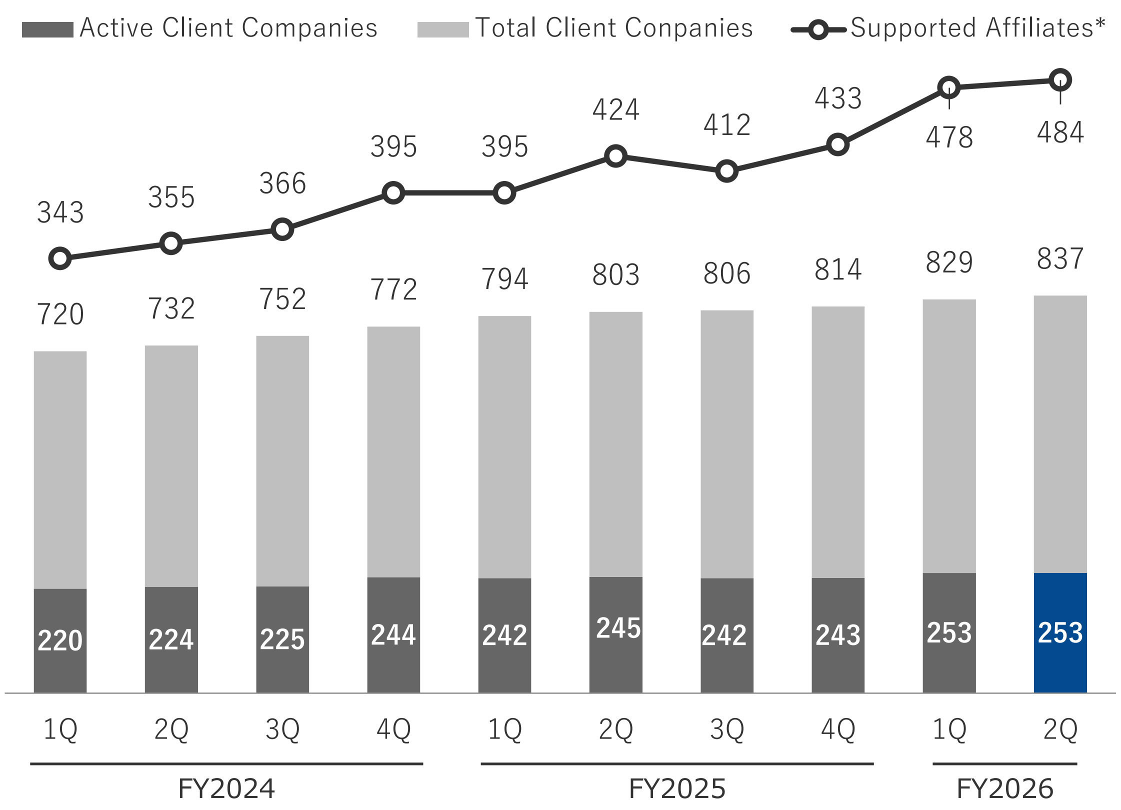


* 1 New prices applied to new clients from April 2025 onwards. Existing clients gradually transitioned to new prices.
* 2 The number of Shared IT Professionals represents the number of active professionals only.

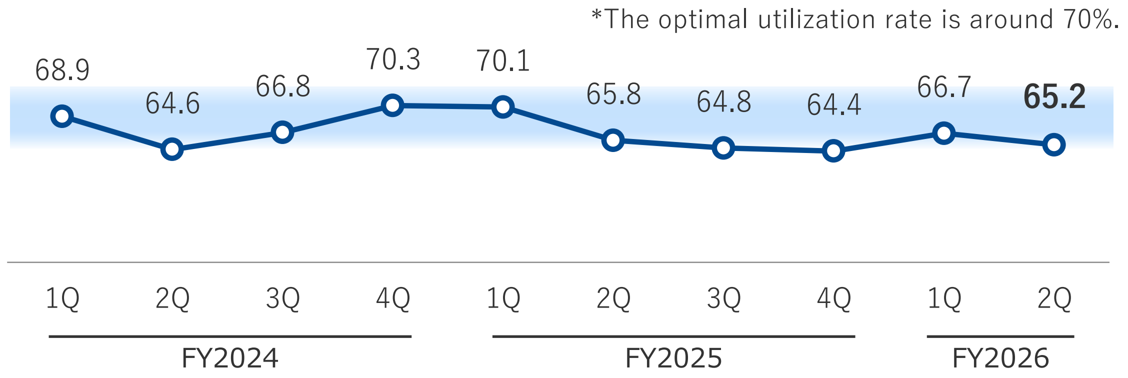
Business KPIs ②

- The number of Active Client Companies remained flat compared to the end of Q1. Total Client Companies Supported* increased by 6 companies from the end of Q1.
- The utilization rate for Shared IT Professionals in Q2 was 65%. Although it decreased by 1.5 percentage pts compared to Q1 due to an increase in new graduate employees, it remained within the optimal range of utilization rates deemed-sustainable.

Number of Sharing Companies (End of period: Companies)



Utilization Rate Trend (%)



Human Resources Related

Retention Rate

(Q2 FY2026)

90.5%

Gender Ratio

(Q2 FY2026)

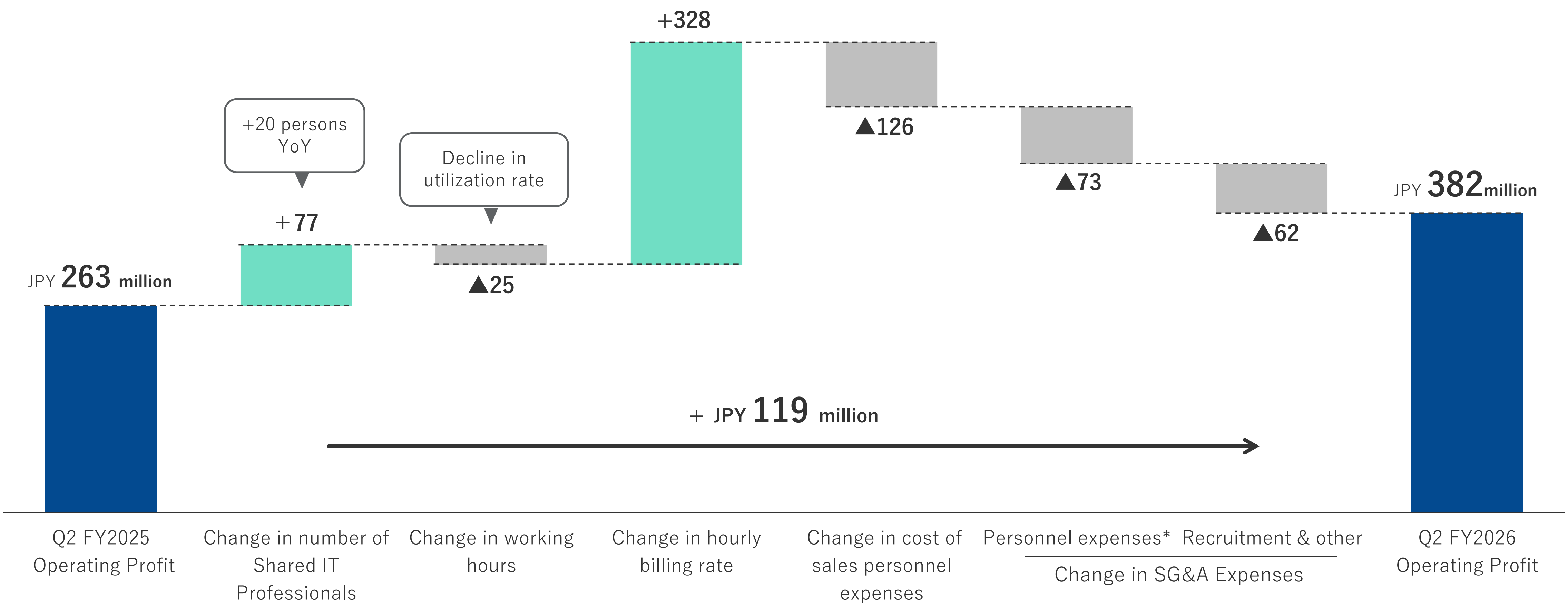
61.1% Male

38.9% 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 expansion of business scale due to an increased number of Shared IT Professionals also boosted net sales.
- Meanwhile, although there were negative factors such as a decline in utilization rate, higher personnel expenses, and increases in recruitment and other expenses, these were offset. Operating profit increased by JPY 120 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.

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Balance Sheet

- Total assets expanded slightly. The main factor was an increase in cash and cash equivalents due to strong business performance and an increase in contract liabilities.
- The equity ratio rose to 67.2% from 64.5% at the end of the previous fiscal year.

Assets

Items (JPY million)	End of FY2025	End of Q2 FY2026	Difference
Total current assets	3,150	**3,309**	+159
Cash and cash equivalents	3,108	**3,250**	+141
Accounts receivable	0	**0**	+0
Total fixed assets	324	**303**	▲ 21
Property, plant and equipment	70	**68**	▲ 1
Intangible fixed assets	118	**98**	▲ 20
Investments and other assets	136	**136**	▲ 0
Total assets	3,475	**3,613**	+138

Liabilities and Net Assets

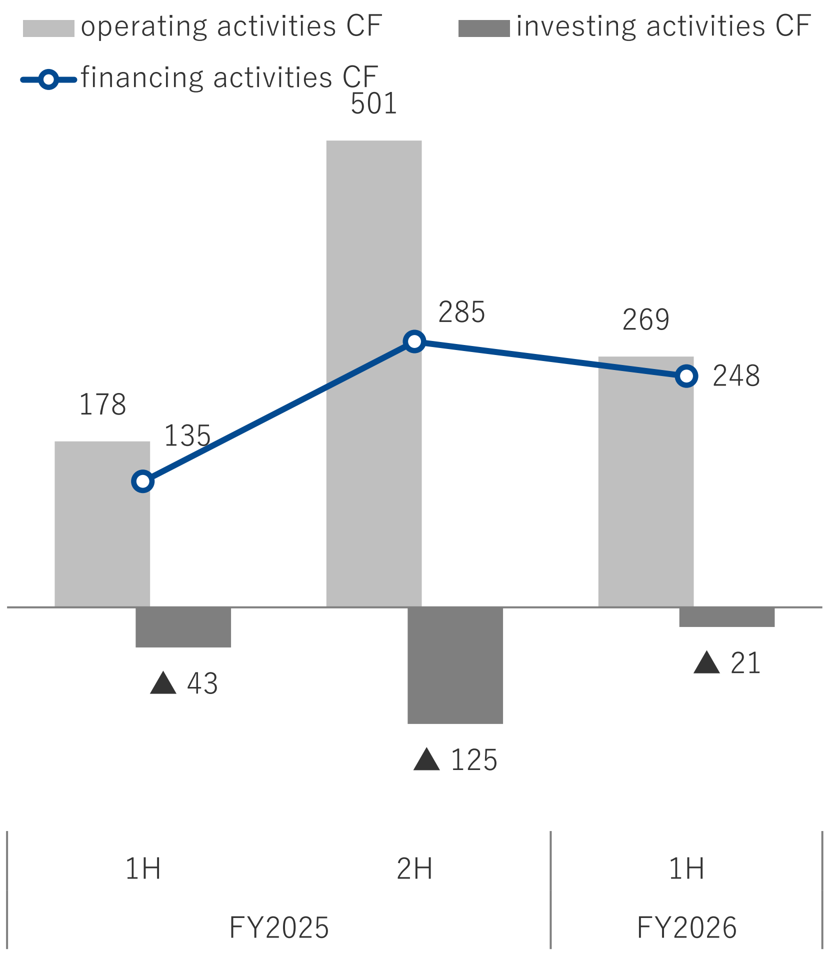
Items (JPY million)	End of FY2025	End of Q2 FY2026	Difference
Total current liabilities	1,221	**1,164**	▲ 56
Accrued expenses	233	**89**	▲ 144
Contract liabilities	700	**765**	+64
Total fixed liabilities	13	**20**	+7
Total liabilities	1,235	**1,185**	▲ 49
Total net assets	2,240	**2,428**	+187
Total shareholders' equity	2,240	**2,428**	+187
Total liabilities and net assets	3,475	**3,613**	+138

Cash Flow Statement

Unite&Grow

- Operating cash flow increased by JPY 90 million year-on-year due to strong business performance. Meanwhile, cash outflow in investing cash flow contracted slightly compared to the same period of the previous year.
- Free cash flow increased by JPY 110 million.

(JPY million)	FY2025		FY2026	
	1H	2H	1H	YoY Change
Cash flows from operating activities	178	501	**269**	+90
Cash flows from investing activities	▲43	▲215	**▲21**	+21
Cash flows from financing activities	▲95	▲118	**▲116**	▲20
Cash and cash equivalents at end of period	2,108	2,275	**2,408**	+300
Free cash flow	135	285	**248**	+112



03

FY2026 Full Year Forecast

Unite&Grow

FY2026 Full Year Forecast

- Full-year forecast remains unchanged from initial estimates. In addition to the full-year contribution of price revisions, net sales are expected to increase 17% YoY due to the launch of Accounting IT, the development of junior employees into productive contributors, and higher utilization rates.
- SG&A expenses are projected to increase 27% YoY due to planned investments in human resources such as recruitment and training, branding expenses, and the enhancement of employee benefits.
- Through the planned increase in SG&A expenses, we will further solidify our growth foundation and aim to achieve a compound annual growth rate (CAGR) of 15% in business performance.

(JPY million)	FY2024 Actual	FY2025 Actual	**FY2026 Forecast**	Year-on-year	
				Change (Amount)	Change (%)
Net sales	2,967	3,514	**4,114**	+599	+17.1%
Consulting and Operation	2,804	3,171	**3,461**	+290	+9.2%
System Development	162	207	**252**	+45	+21.8%
IT Infrastructure	–	135	**208**	+73	+53.9%
Accounting IT	–	–	**190**	–	–
Gross profit	1,379	1,641	**2,033**	+392	+23.9%
(Gross profit margin)	46.5%	46.7%	**49.4%**	+2.7pt	–
Operating profit	395	560	**652**	+92	+16.4%
Ordinary profit	411	561	**659**	+97	+17.4%
(Ordinary profit margin)	13.9%	16.0%	**16.0%**	±0pt	–
Net income	384	410	**485**	+74	+18.2%

FY2026 Forecast (By Half)

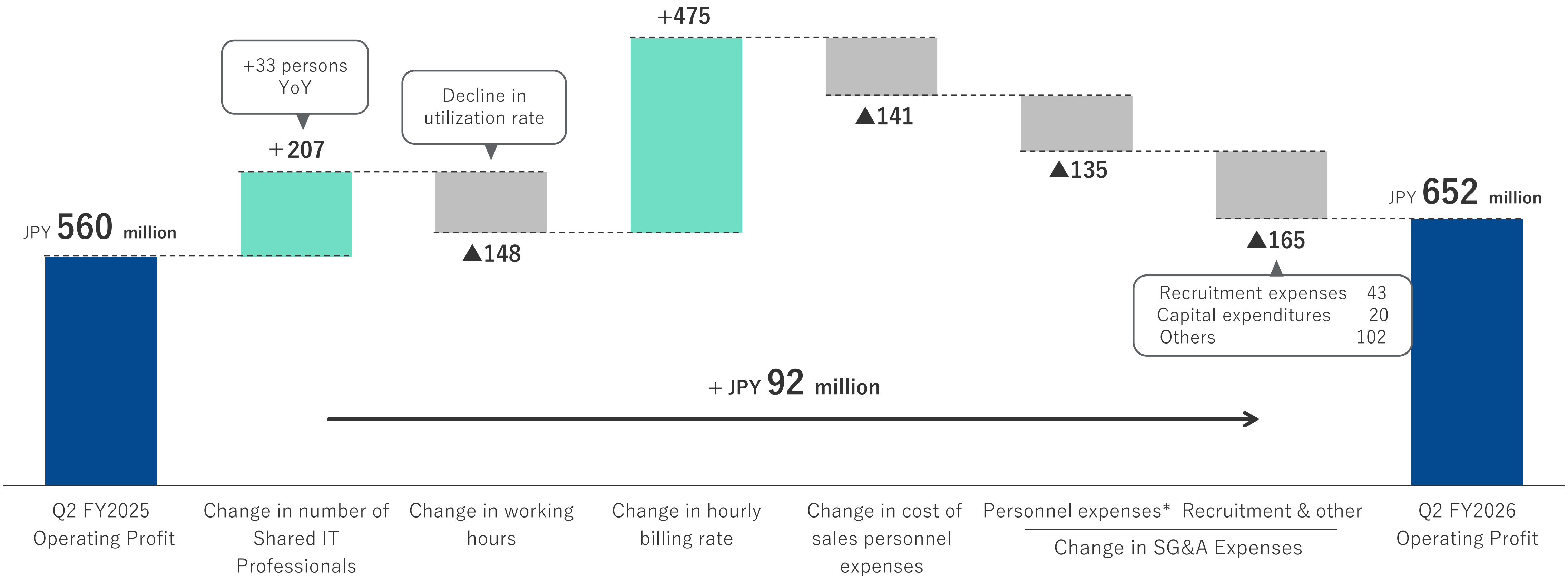
Unite&Grow

– In the second half, the company is taking a conserve view on the incorporating activities for strategic growth, capital expenditures, and recruitment progress, and forecasts an 8% increase in revenue and a 9% decrease in operating profit year-on-year, as well as decreases in both revenue and profit compared to the first half.

	FY2025 Actual		FY2026 Forecast		2H vs Prev. 2H	
(JPY million)	1H Actual	2H Actual	1H Actual	2H Forecast	Change (Amount)	Change (%)
Net sales	1,627	1,887	2,068	**2,045**	+158	+8.4%
Consulting and Operation	1,459	1,711	1,748	**1,713**	+1	+0.1%
System Development	104	102	106	**146**	+43	+42.5%
IT Infrastructure	63	72	110	**98**	+25	+35.4%
Accounting IT	–	–	103	**87**	–	–
Gross profit	757	883	1,012	**1,021**	+137	+15.6%
(Gross profit margin)	46.6%	46.8%	48.9%	**49.9%**	+3.1pt	–
Operating profit	263	296	382	**269**	▲ 27	▲ 9.2%
Ordinary profit	264	296	384	**275**	▲ 21	▲ 7.3%
(Ordinary profit margin)	16.3%	15.7%	18.6%	**13.4%**	▲ 2.3pt	–
Net income	194	216	283	**202**	▲ 14	▲ 6.6%

Forecast of Factors Affecting Operating Profit

- Profit growth will be driven by higher hourly billing rates resulting from price revisions and the revenue-boosting effect of an increased number of Shared IT Professionals. Utilization rate is conservatively assumed.
- On the other hand, 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 92 million.



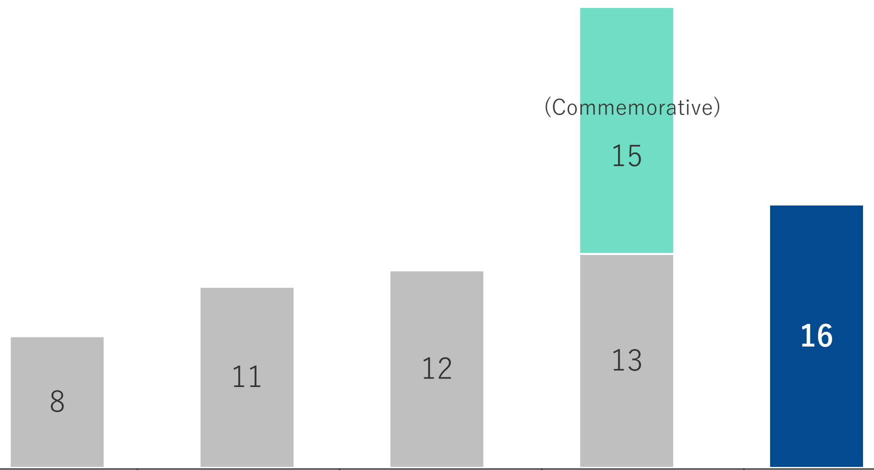
* Personnel expenses for active hours of Shared IT Professionals are recorded under Cost of Sales, while those for non-active hours are recorded under SG&A Expenses.

Unite&Grow

Approach to Shareholder Returns and Medium-Term Investment

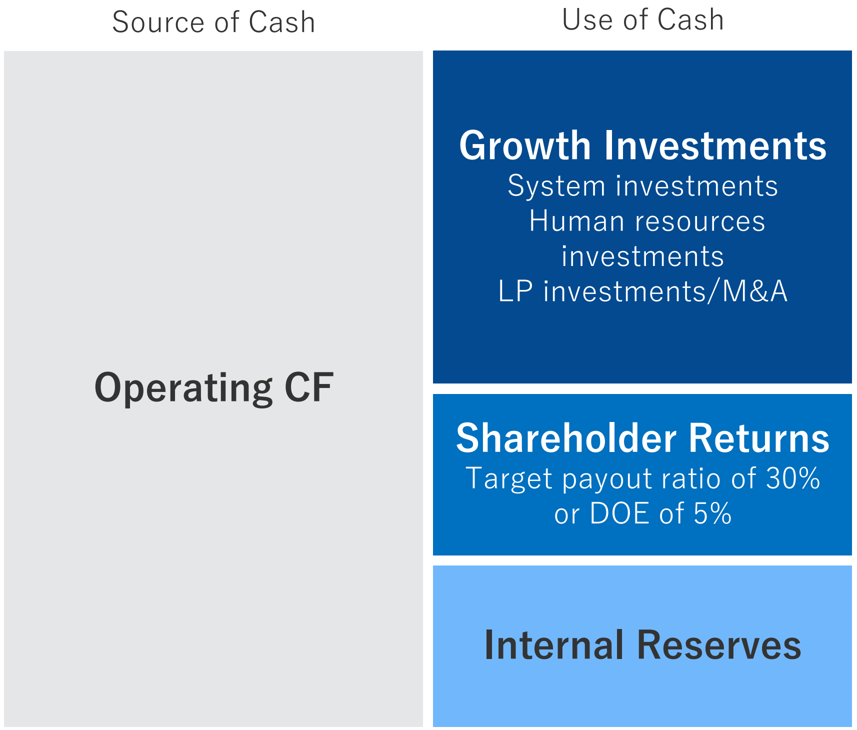
- For FY2026, based on our dividend policy and earnings forecast, we initially project an ordinary dividend of JPY 16 per share, an increase of JPY 3.
- Regarding shareholder returns, we will continue to implement stable dividends with a target payout ratio of 30% and a dividend on equity (DOE) of 5% as a guideline, while comprehensively considering our performance, financial condition, and future business development. Generated cash will be allocated primarily to growth investments such as system and human resource investments, with flexible consideration given to further enhancing shareholder returns based on future performance progress and financial conditions.

Changes in Dividends*1 (JPY)



	FY2022	FY2023	FY2024	FY2025	FY2026 (Forecast)
Dividend on Equity Ratio (DOE)	4.1%	5.0%	5.0%	4.8% *2 10.3%	(5.2%)
Payout Ratio	25.7%	28.2%	24.5%	25.0% *2 53.8%	(26.0%)

Cash Allocation



* 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.

04
Growth Strategies

Unite&Grow
ユナイトアンドグロウ株式会社

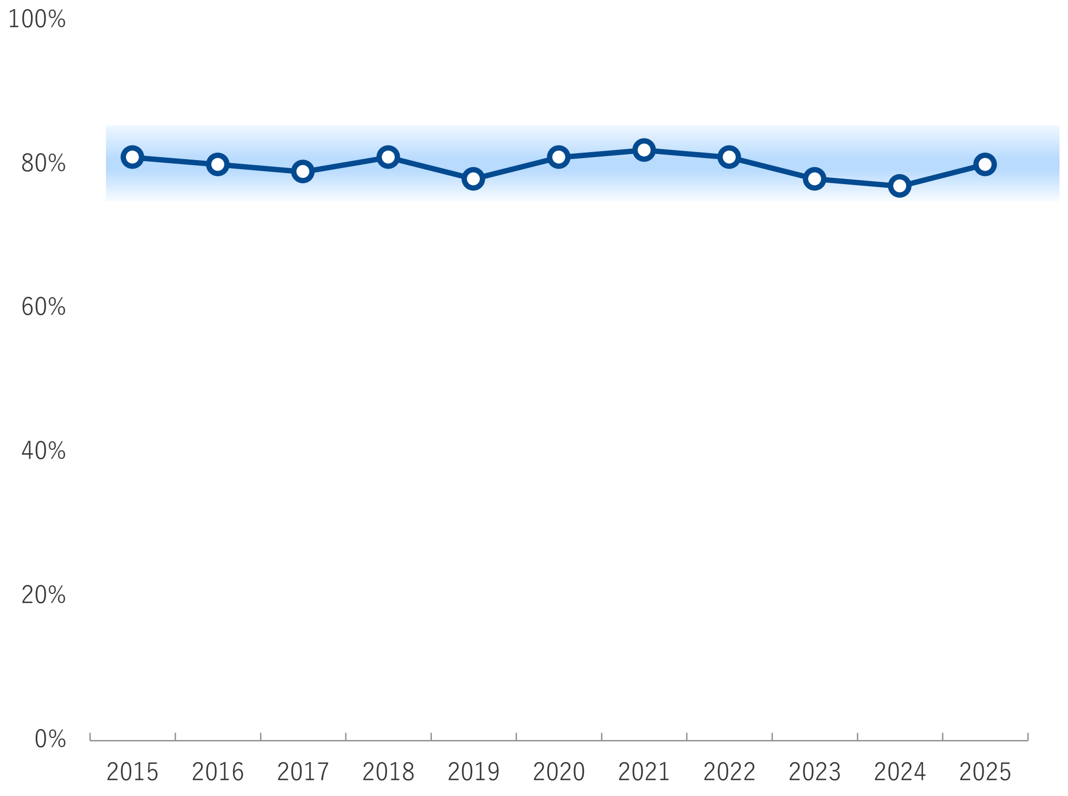
To Date: Supported by High Retention Rate and Inbound Orders

Unite&Grow

- 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.

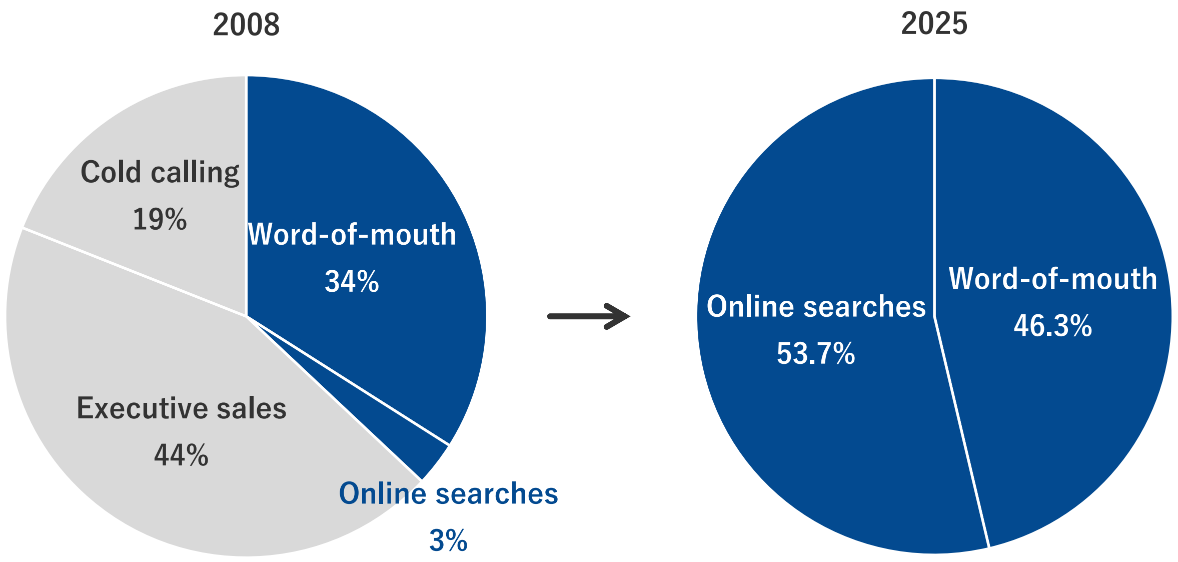
Annual Client Retention Ratio*

Stable client continuity ratio around 80%



Client Acquisition Channels

Inbound ratio reached 100%



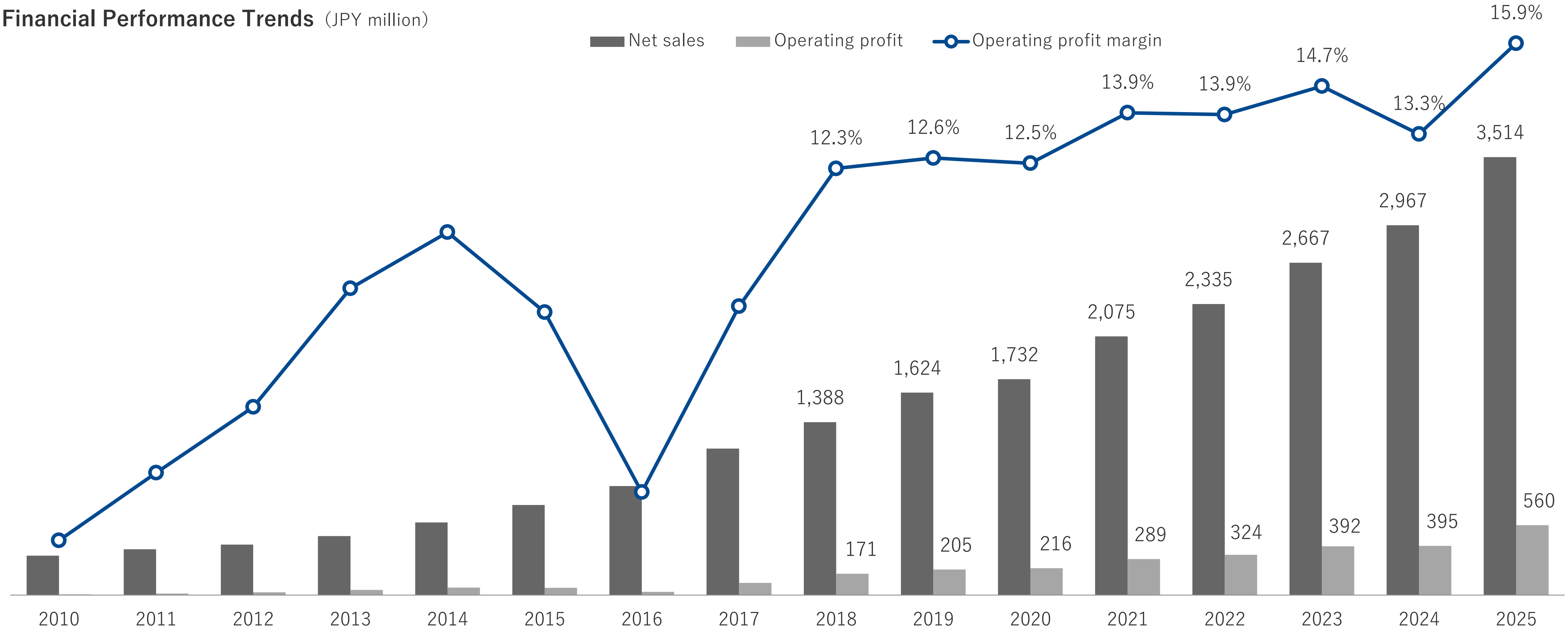
* Annual client retention ratio is the percentage of clients with continuous transactions after 13 months from the start of transactions (as of fiscal year-end).

To Date: Naturally High-Profitability Enterprise

Unite&Grow

- 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

Unite&Grow

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

Unite&Grow

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

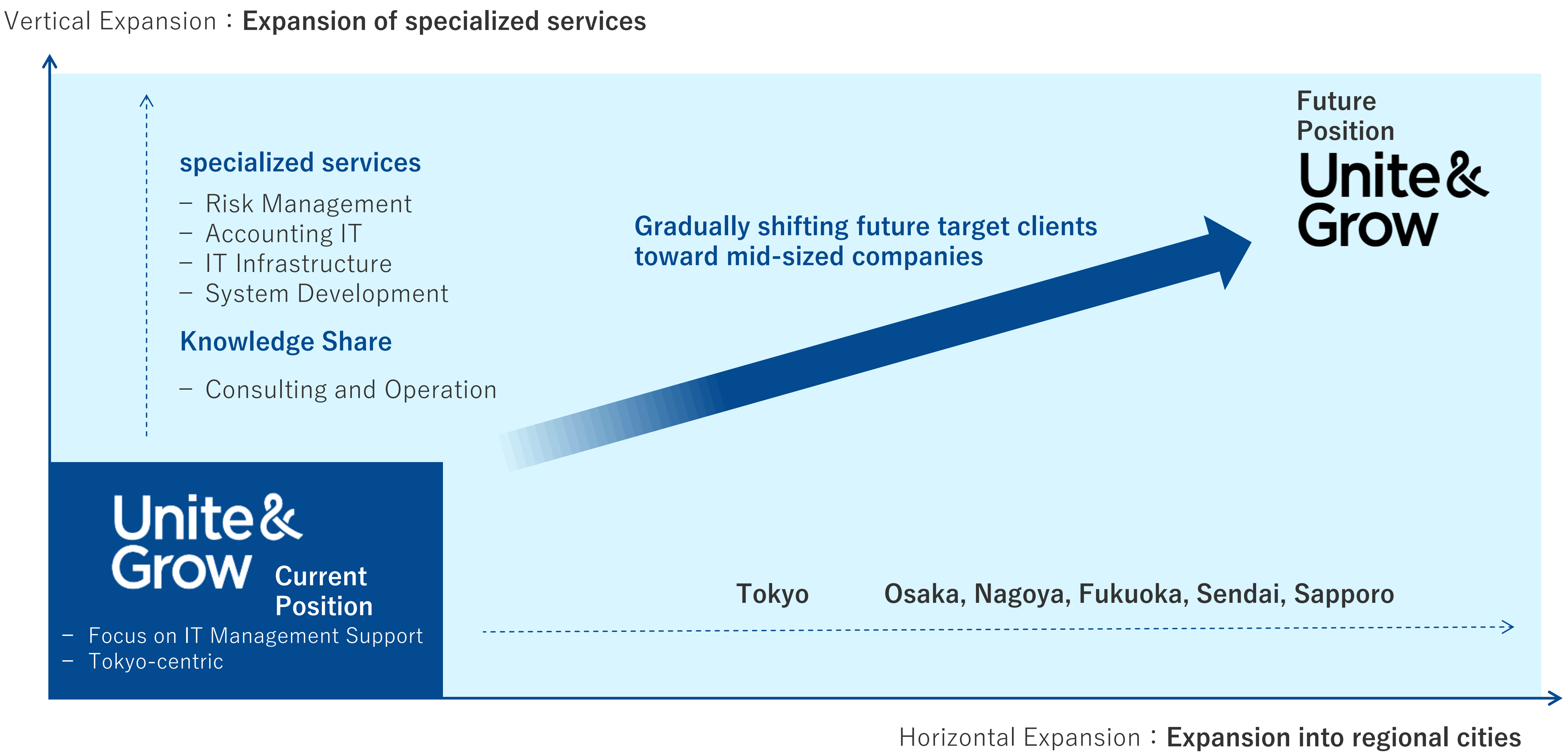
"Scale-Driven Enterprise"

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



“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 June 2026
293 persons

×

Element 02 – Value Added of Support Services
Hourly Billing Rate
Q2 FY2026
JPY 10,550

×

Element 03 – Maximum Working Hours
Total Working Hours per Person
Q2 FY2026
531 hours

×

Element 04 – Utilization Status
Utilization Rate
Q2 FY2026
65.2%

=

The product of the 4 elements corresponds to net sales.

Q2 FY2026
JPY 1,072 million
Q2 FY2026 Cumulative Net Sales: JPY 2,068 million

Active Member Companies
253 companies

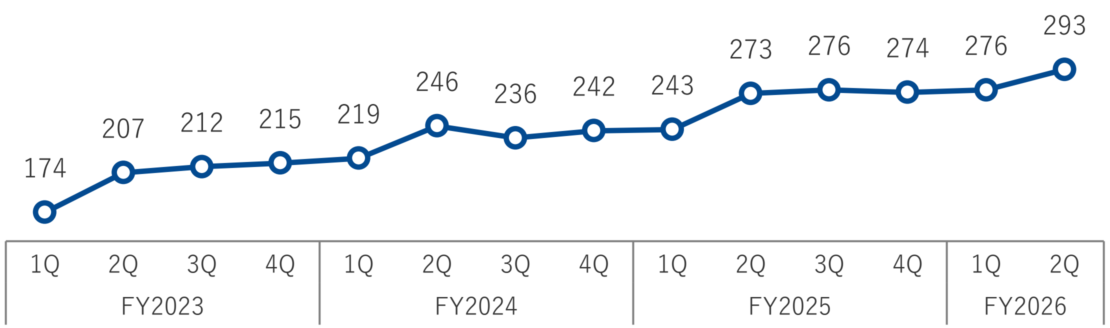
Element +1 – Growth Potential
Total Member Companies
837 companies

Breakdown of Revenue Drivers

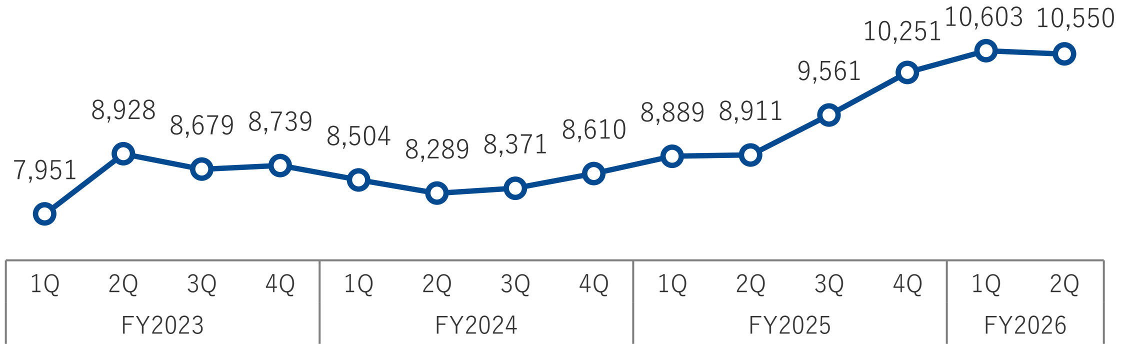
- Among the 4 elements, the two that have driven revenue are the number of Shared IT Professionals and the hourly billing rate. These will continue to be positioned as growth drivers.
- On the other hand, total working hours per person and utilization rate have generally remained within a narrow range. 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)

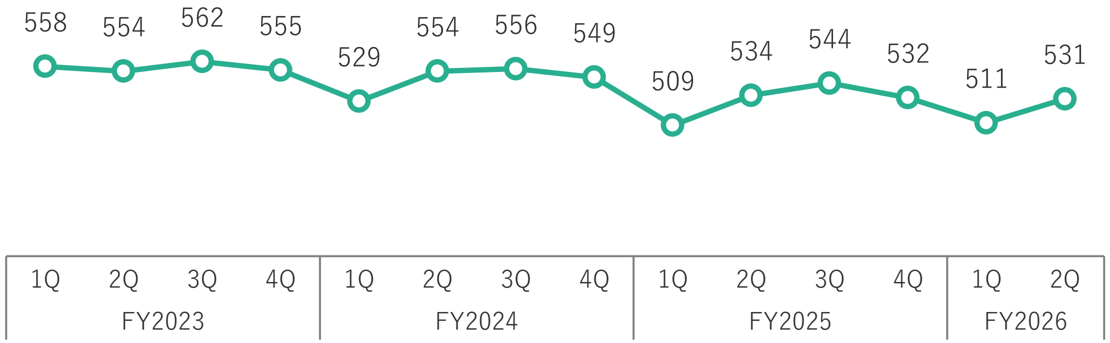


Hourly Billing Rate (JPY)

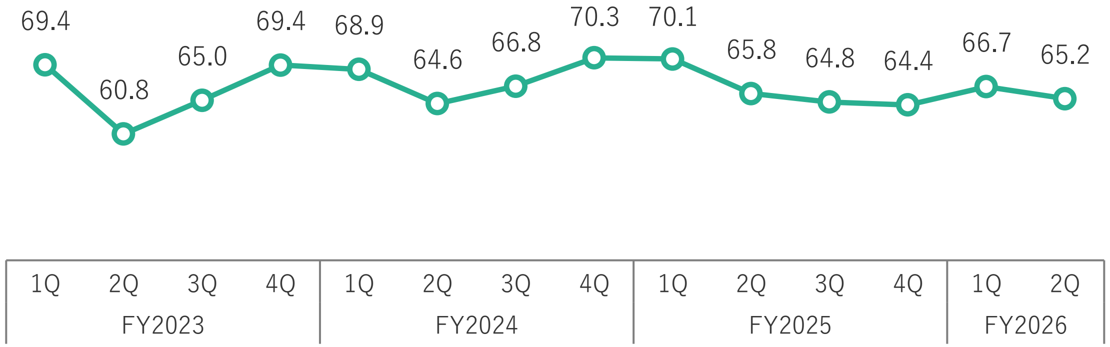


Sustainability KPIs

Total Working Hours per Person (time)



Utilization Rate (%)



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

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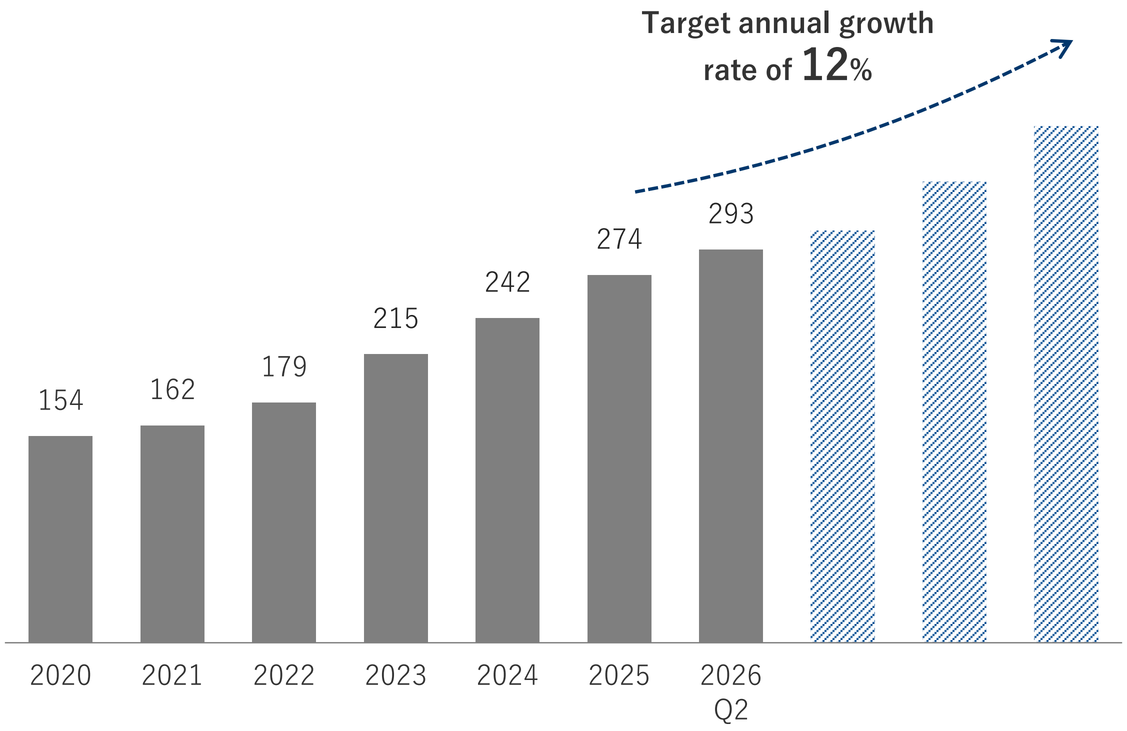
Growth Driver 1：Increase in Shared IT Professionals

- 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

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.

Long-Term

03 Maximizing Recruitment Efficiency through Reputation Enhancement

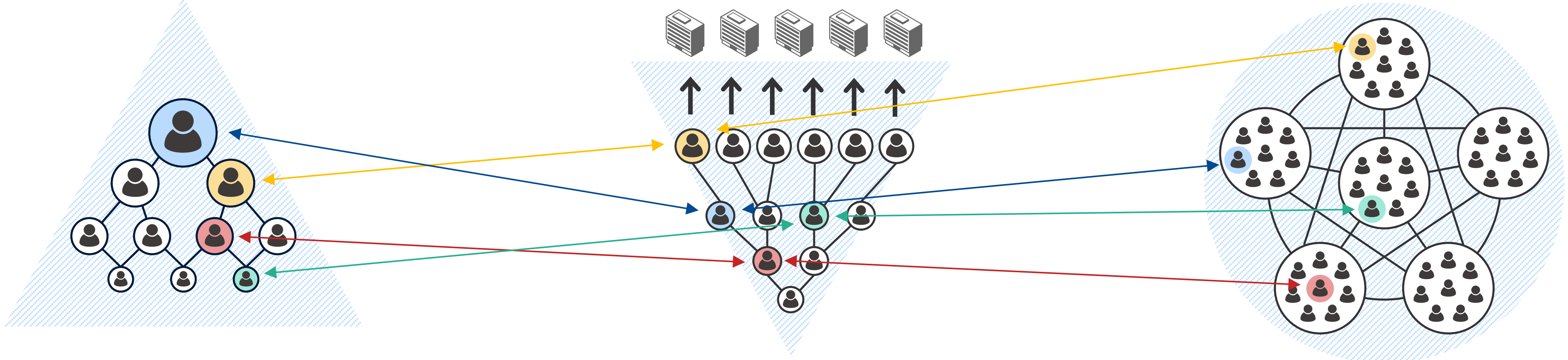
Aim for a state where top talent can be acquired while controlling recruitment costs through brand awareness and trust over the medium-to-long term.

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.

Unit（Management Structure） | **Scrum（Service Operations）** | **Forum（Organizational Culture）**



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**.

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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

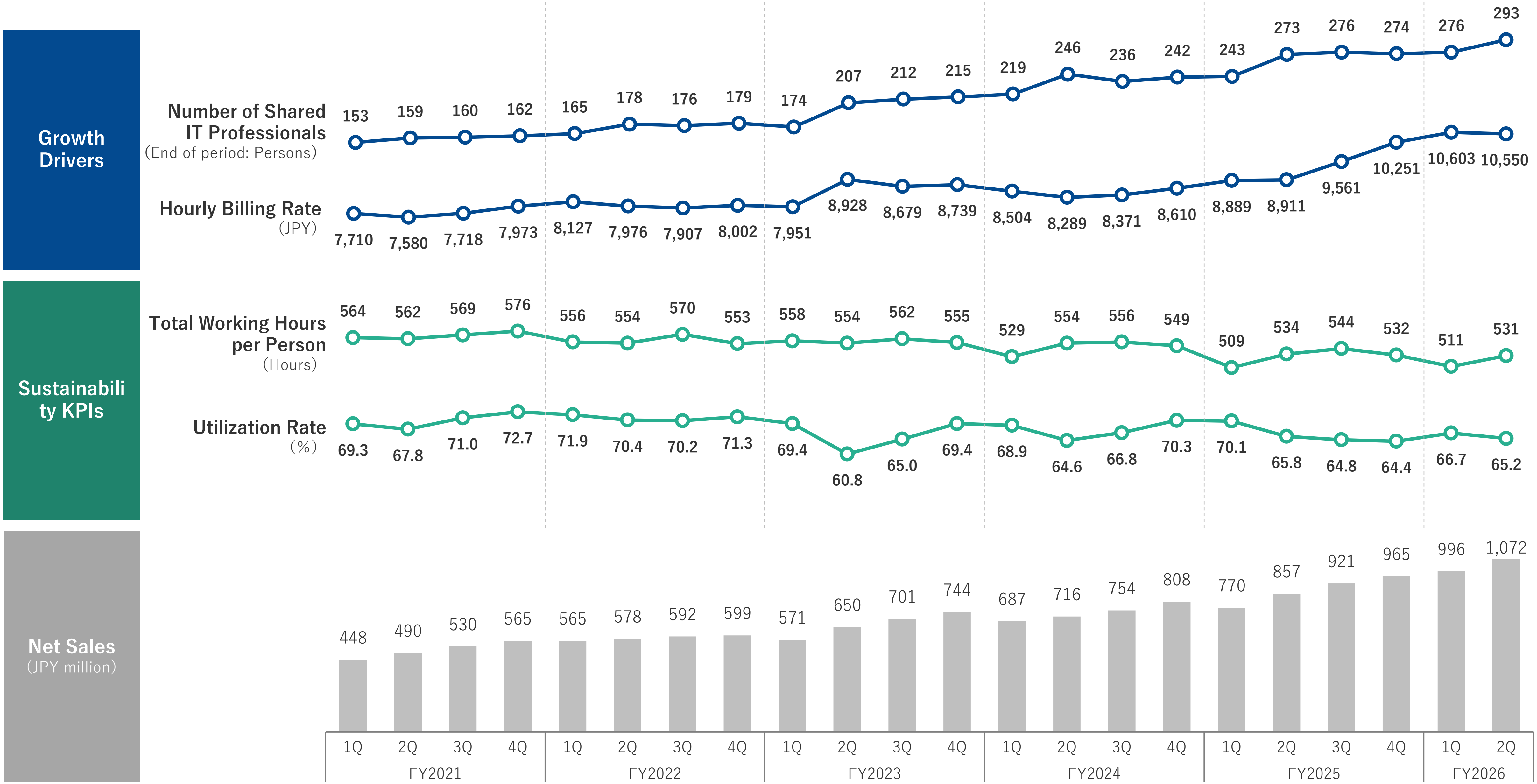
Skill Level Progression*（FY2025）

Skill Level	Employee Composition Ratio		Percentage Change
	As of January	As of December	
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 Major KPIs and Net Sales



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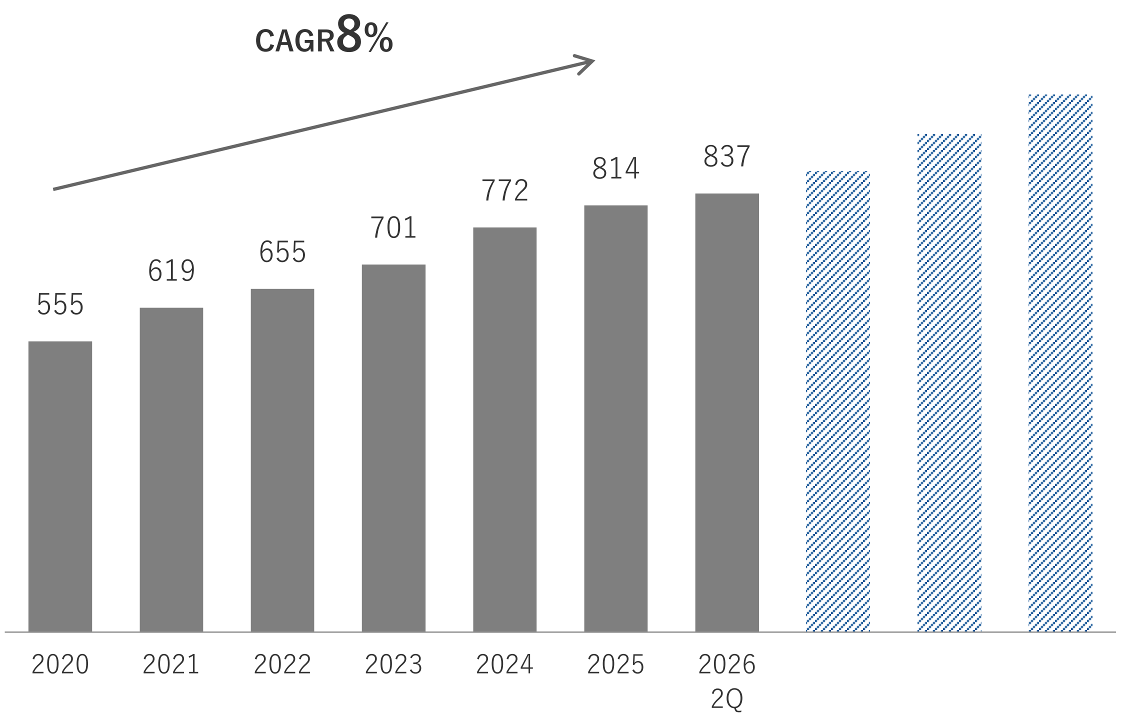
Increasing Total Member Companies as Growth Potential

- The number of point-purchased member companies, serving as the foundation for next growth, reached 837 at the end of Q2. 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 to refine our inbound client acquisition model.
- In addition, for "dormant members" who are registered but not currently utilizing Shared IT Professionals, we leverage our Q&A service "kikzo" as a reactivation measure.

Trends in Total Member Companies Over Time (Companies)



Measures to Increase and Maintain Total Members

for New Members

Increase in inbound inquiries through AIO initiatives *

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

for Dormant Members

Utilization of Q&A Service "kikzo"

- Utilizing "kikzo"—where users can ask questions and share IT knowledge with Shared IT Professionals and other member companies—as a reactivation tool for dormant accounts.
- This leads to project acquisition while contributing to churn prevention.

* 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

Unite&Grow

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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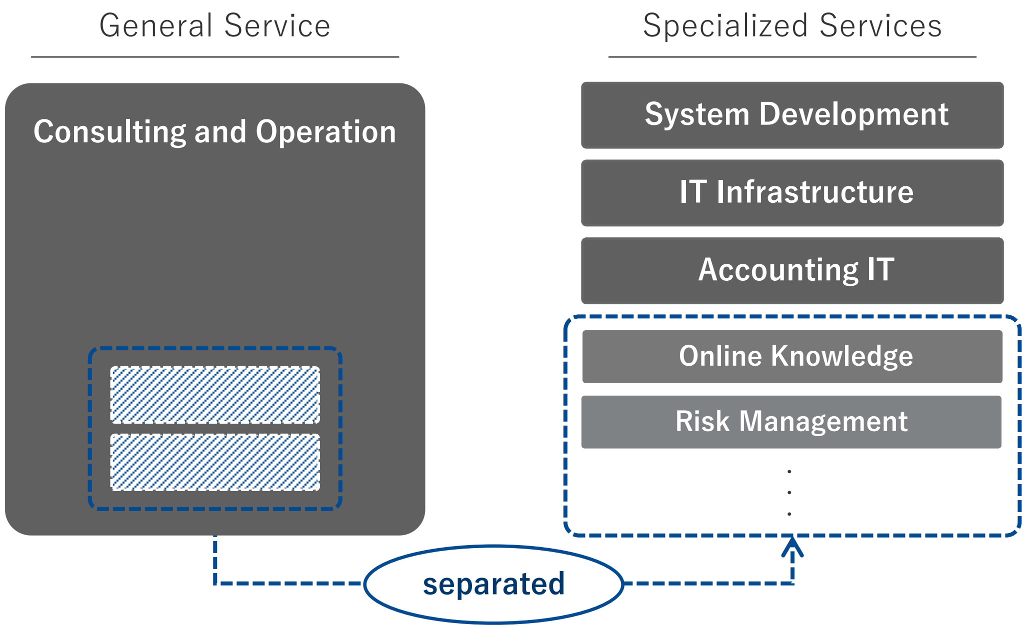
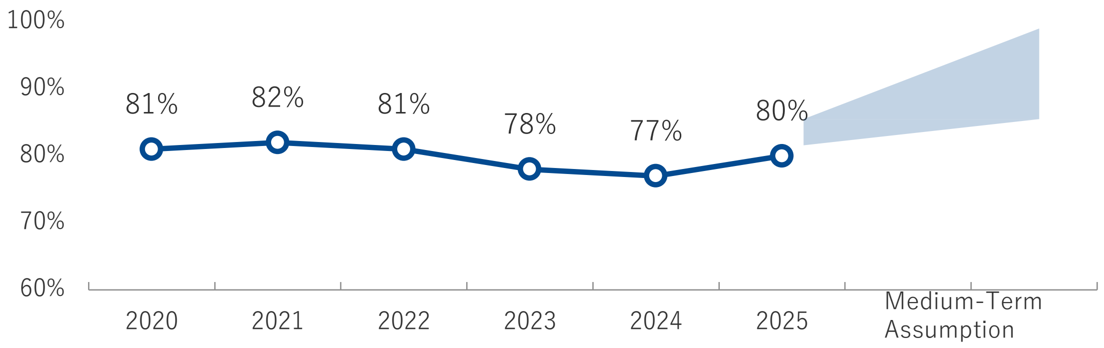
- We have spun off highly specialized services from Consulting and Operation (comprehensive IT system) division. By enriching service content as specialized offerings to provide a user-friendly system for clients, we aim to build long-term relationships with clients.
- From the perspective of individual 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

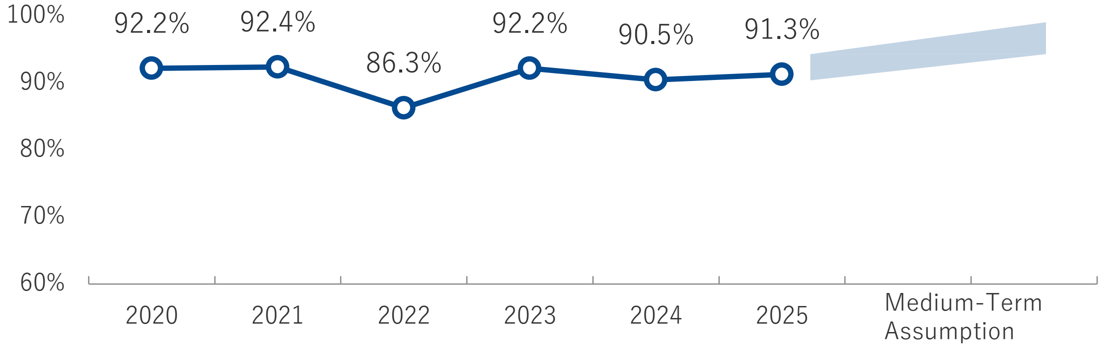
- Providing highly specialized services and building long-term relationships with clients.
- Career support aimed at improving the retention rate of Shared IT Professionals.



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.

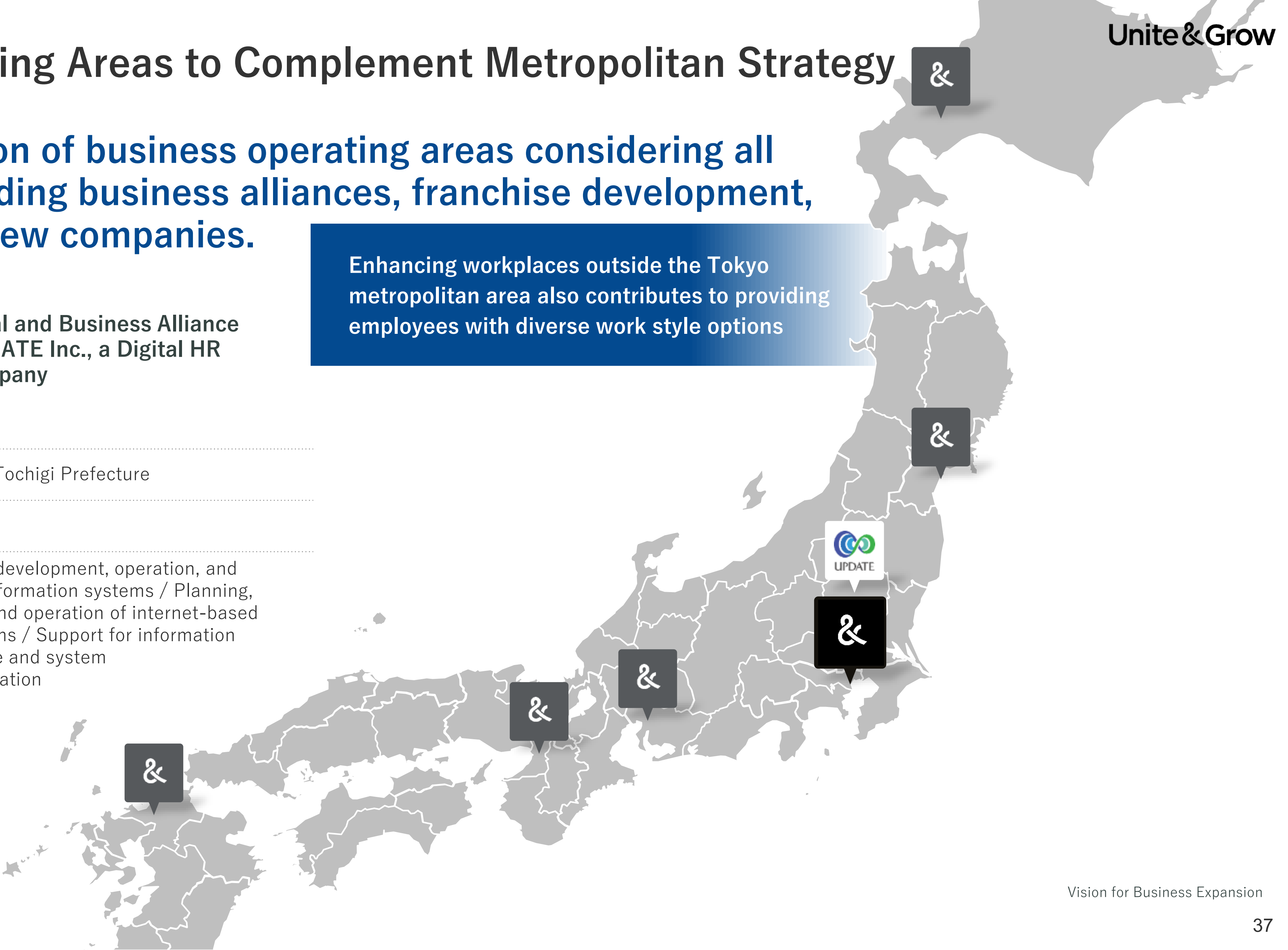
Enhancing workplaces outside the Tokyo metropolitan area also contributes to providing employees with diverse work style options

May 2026

UPDATE

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

Company Name	Update Inc.
Location	Utsunomiya City, Tochigi Prefecture
Incorporation	October 25, 2007
Business	Planning, design, development, operation, and maintenance of information systems / Planning, design, drafting, and operation of internet-based information systems / Support for information security assurance and system design/implementation



Vision for Medium- to Long-Term Growth Strategy

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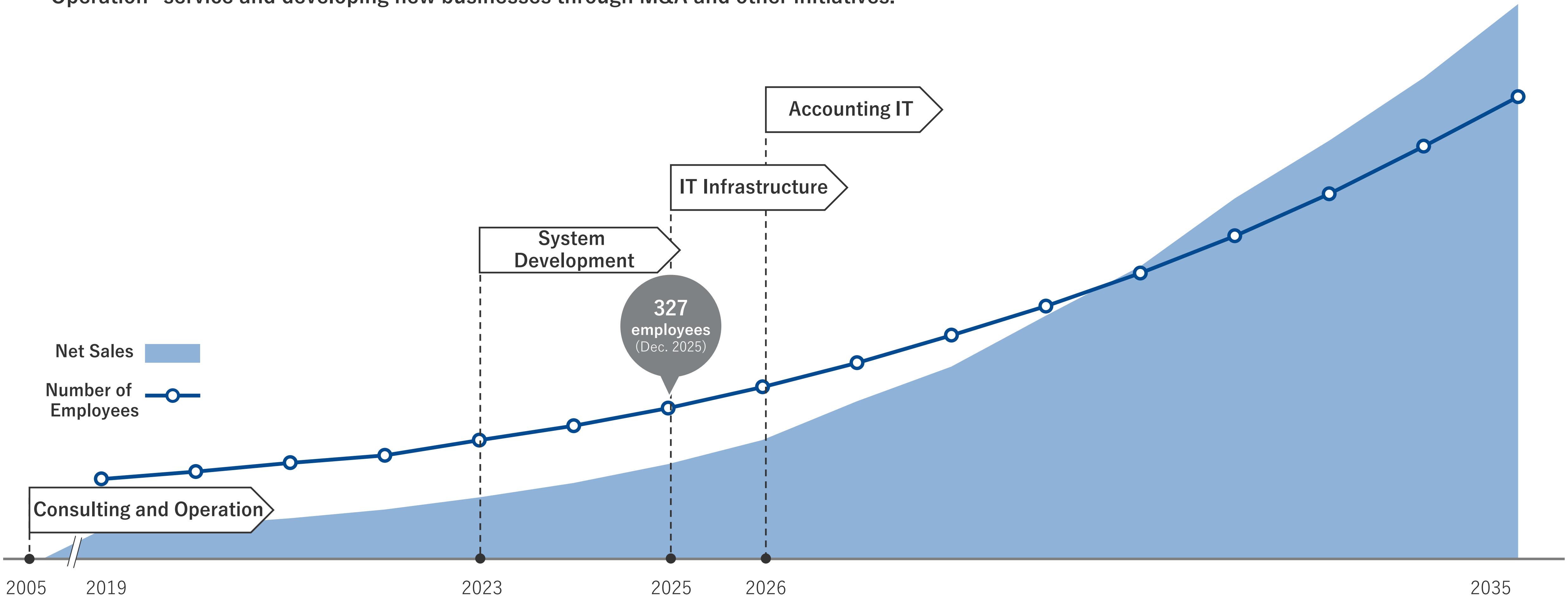
UG Vision 30th

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



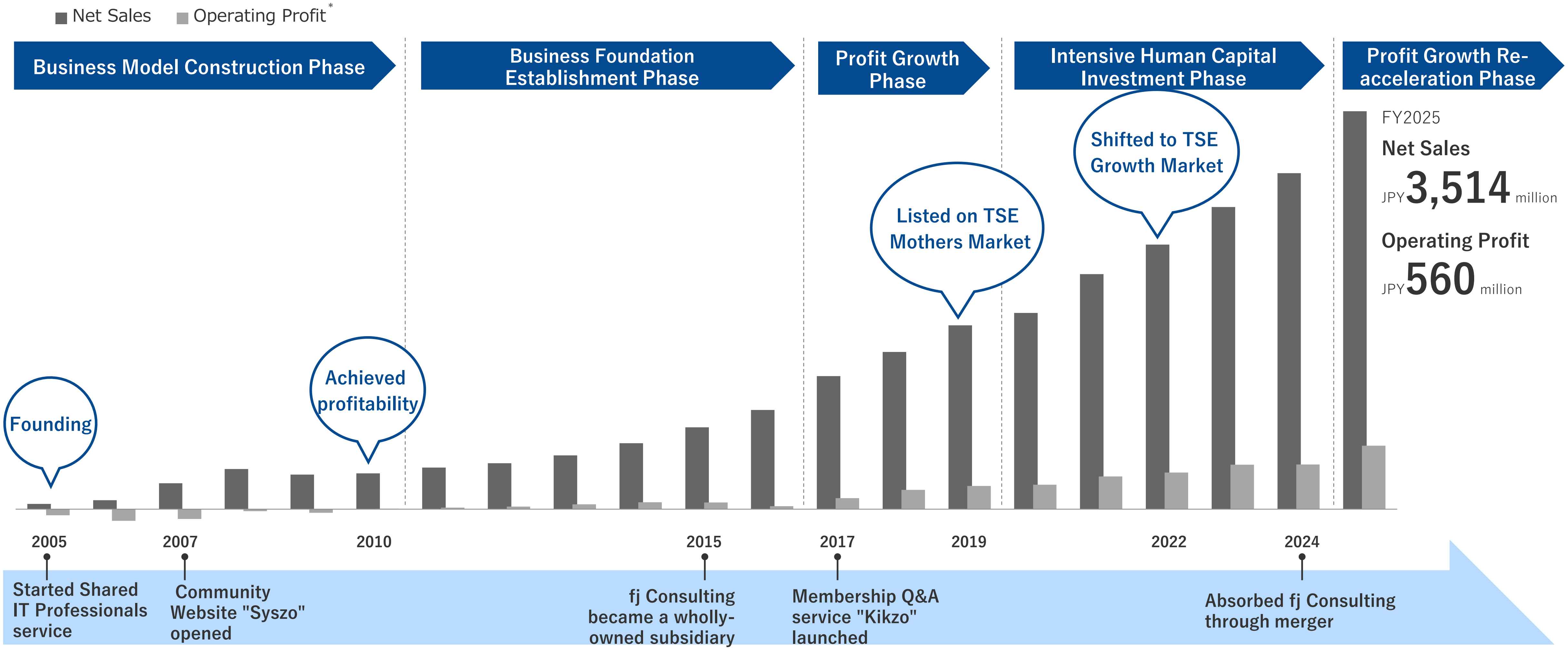
05
Appendix

Unite & Grow
ユナイトアンドグロウ株式会社

Unite&Grow

Company History and Performance

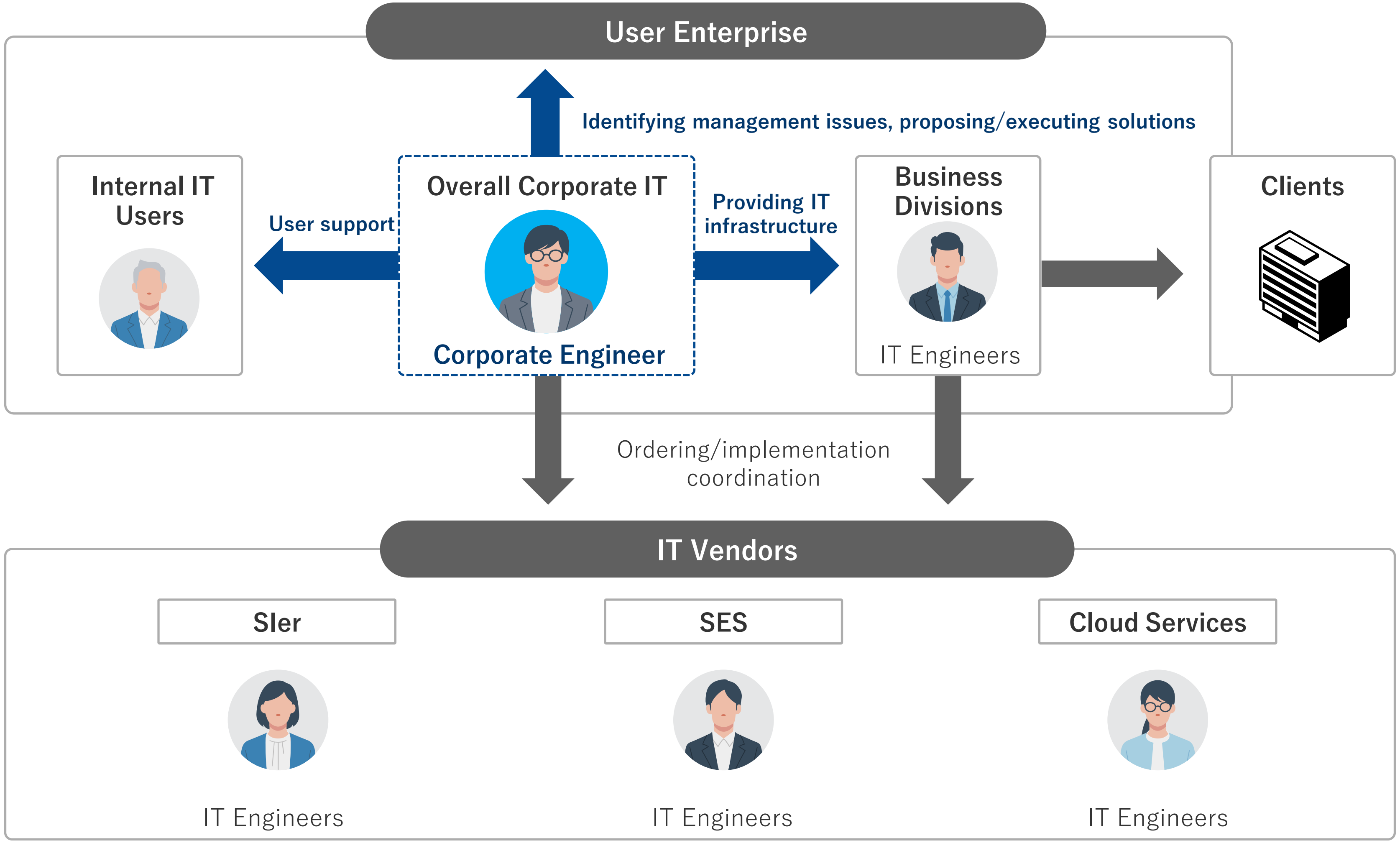
- Since our establishment in 2005, we have continuously developed services tailored to the needs of small and medium-sized enterprises (50 to 1,000 employees growing companies).
- Since turning a profit in 2010, we established a solid business foundation and have continued to achieve steady, consecutive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

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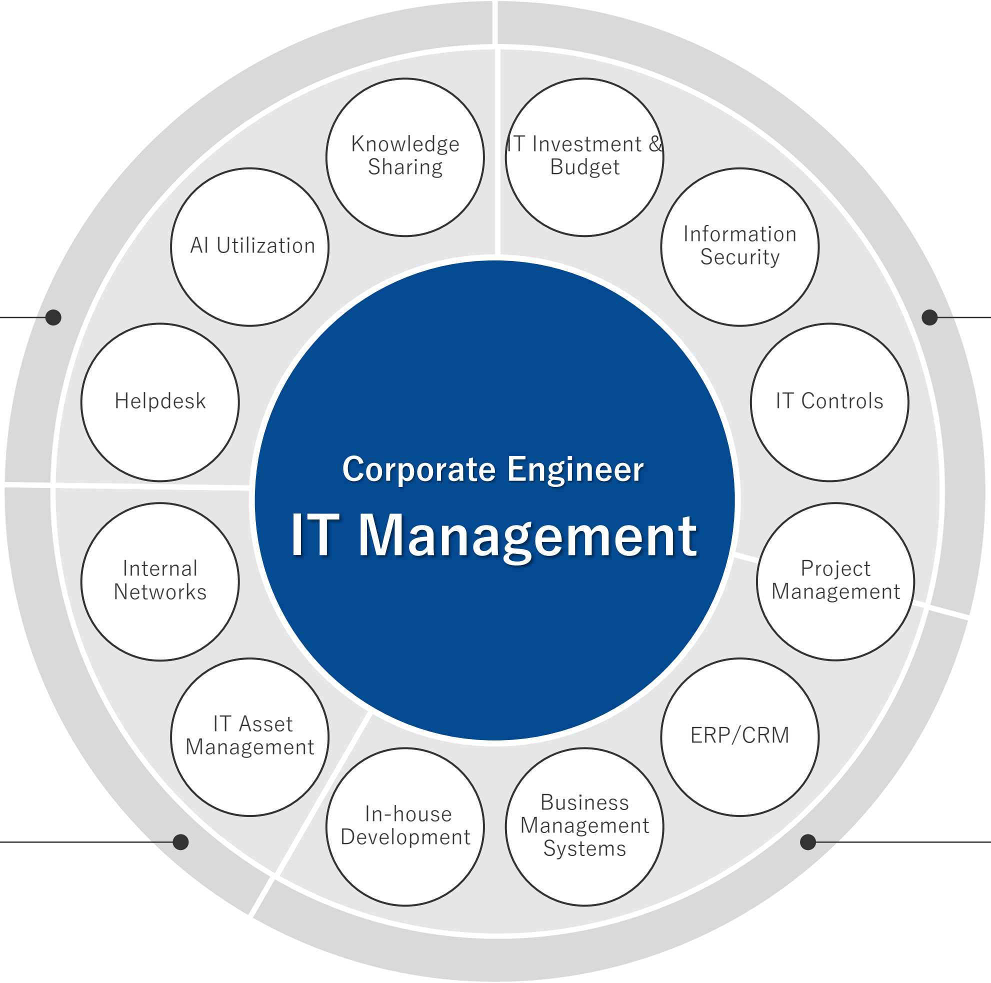
- Corporate Engineers support corporate growth through the comprehensive management of overall corporate IT.
- They play a more active role in corporate growth strategies than traditional IT departments or in-house SEs, and they play a crucial role in supporting transformation from within the company 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 SES Service Companies	System Integrators (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 Semi-delegation agreement	Entrustment agreement 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

Unite&Grow

- 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

Unite&Grow

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

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– 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 • Sharing entire operations between client and Our Company • 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 • IT Asset Management			
	• Strengthening information security • IT infrastructure operation			
	• IT strategy formulation • executive proposals			
	• IT department management • IT infrastructure renewal project			
	• consideration of core system replacement • 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

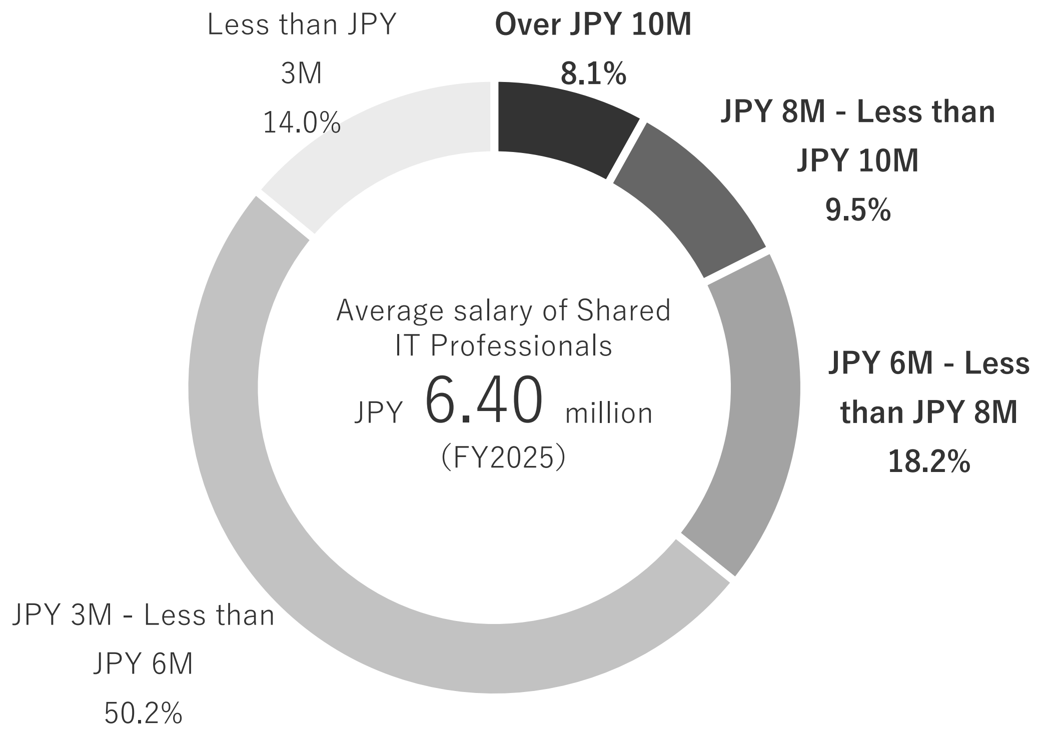
*10% of gross profit awarded as incentives

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

Unite&Grow

Term	Definition
Corporate IT	• Professional role of internal IT supporting corporate activities through IT. • Characterized by taking on "proactive IT" focused on management and enhancing overall corporate value.
Corporate Engineer	• Engineers responsible for overall corporate IT. • 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. • Provides broad support from strategy formulation to execution across both technical and business aspects.
SIer (System Integrator)	• Undertakes end-to-end tasks from information system planning to operation and maintenance. • Provides custom development aligned with client requirements.
SES (System Engineering Service)	• Dispatches engineers to client companies to assist in development and operations on-site. • 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. • Cloud providers manage operations and maintenance, typically via subscription or pay-as-you-go billing.

Disclaimer

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