Ubicom Holdings, Inc. (Prime Market of TSE: 3937)

FY2025 Q2
Financial Results Materials

November. 6, 2025

Table of Contents

Overview of Consolidated Financial Results (P/L) for FY2025 Q2

① **Performance Highlights (Q2)**
Operating income, ordinary income, and net income all reached record highs in the second quarter.

② **Structural Reforms in Technology Consulting Business Since Q4 of FY2024, U.S. tariffs have been imposed.**
To minimize the impact, we have restricted the acceptance of low-margin projects (strategic selection of orders).

③ **Growth Drivers Going Forward**
- Medical Business will continue expanding through focused investments and M&A strategy starting this fiscal year.
- Technology Consulting Business is building an AI-driven development structure centered around IBM's "watsonx".

④ **Business Model Change and Preparation for Next-Generation Growth**
To maximize operating income, we are transforming into a high value-added business centered on AI and M&A.

(Unit: million yen)	Q2 of FY2024 (Accumulated)		Q2 of FY2025 (Accumulated)		YoY Comparison	Variance
	Amount	Sales Ratio	Amount	Sales Ratio		
Sales	3,138	100.0%	2,975	100.0%	94.8%	-163
Operating Income	591	18.8%	665	22.4%	112.6%	+74
Ordinary Income	629	20.1%	676	22.7%	107.5%	+47
Net Income attributable to shareholders of the parent company	443	14.1%	566	19.1%	127.9%	+123

Medical Business

Medical Business：Segment Performance Overview for FY2025 Q2

・Both sales revenue and operating profit reached record highs, reflecting steady growth through solid accumulation.
・Revenue and profit growth was achieved while absorbing temporary expenses such as integration costs (PMI) associated with the acquisition of ISM.
・Although ISM currently has low profit margins, this strategic M&A deal is expected to deliver medium-to-long-term revenue growth as synergies materialize through integration with our operational base.
・Following the completion of PMI in Q3, we anticipate a full-scale contribution to profitability.

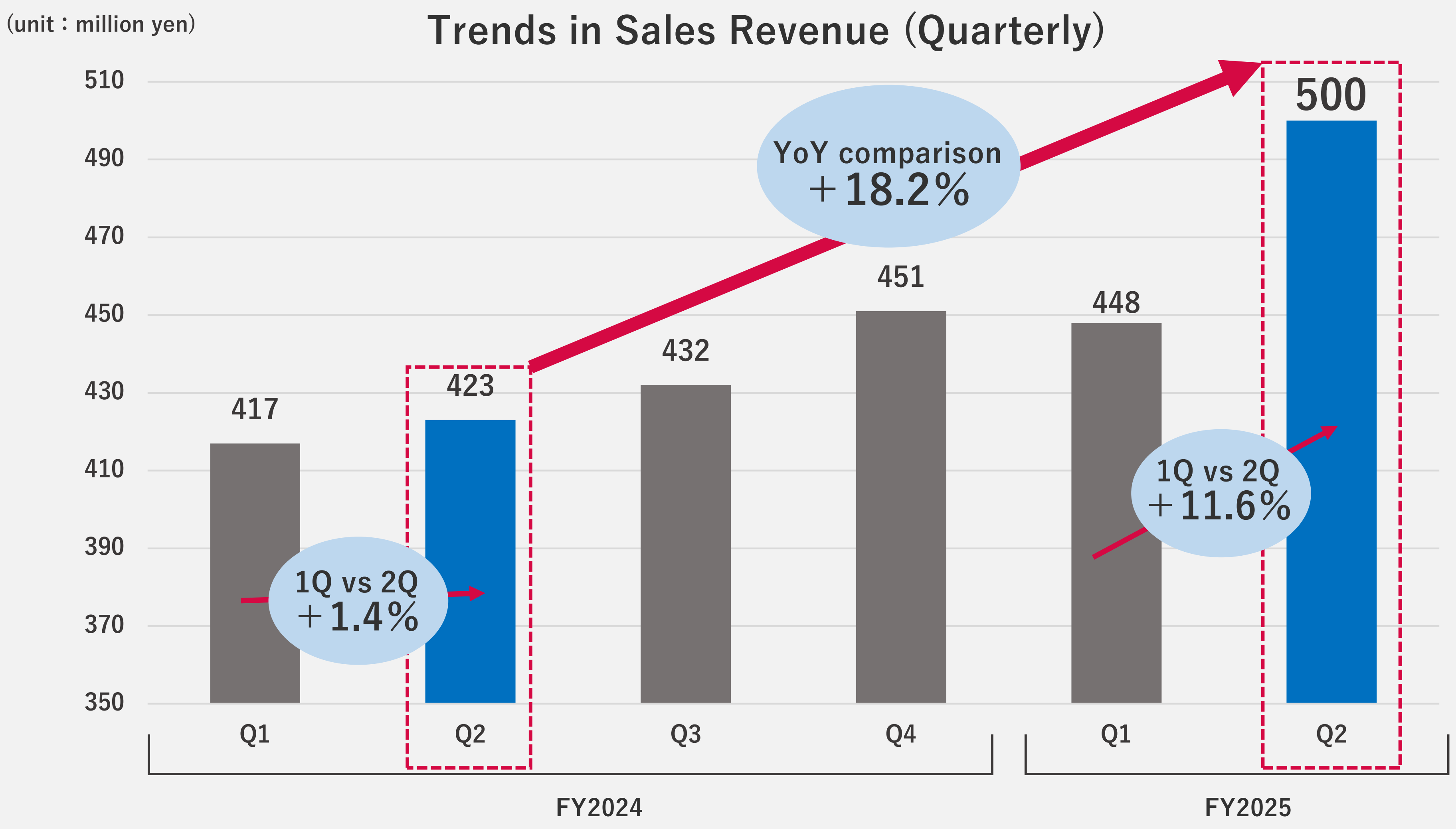
(Unit：million yen)	Q2 of FY2024 (Accumulated)		Q2 of FY2025 (Accumulated)		YoY Comparison	Variance
	Amount	Sales Ratio	Amount	Sales Ratio		
Sales	840	100.0％	948	100.0％	112.8％	＋108
Operating Income	541	64.4％	602	63.5％	111.1％	＋61

Workstyle reforms for doctors and medical fee revisions starting in April 2024 have accelerated DX investments in medical institutions.

① The integration of ISM the distributor of the "MightyChecker" series, into the group has been completed (July 2025).
② Promoting cross-selling, expanding sales channels and broadening target markets through collaboration with ISM.
③ Continuing to drive forward the M&A strategy. One company has already joined the group (ISM), ongoing negotiations with multiple companies.
④ Implemented measures to expand orders for MightyChecker® EX, increasing unit prices and growing revenue.
⑤ Expanded the number of users through cross-selling of 'Mighty QUBE® Hybrid'.

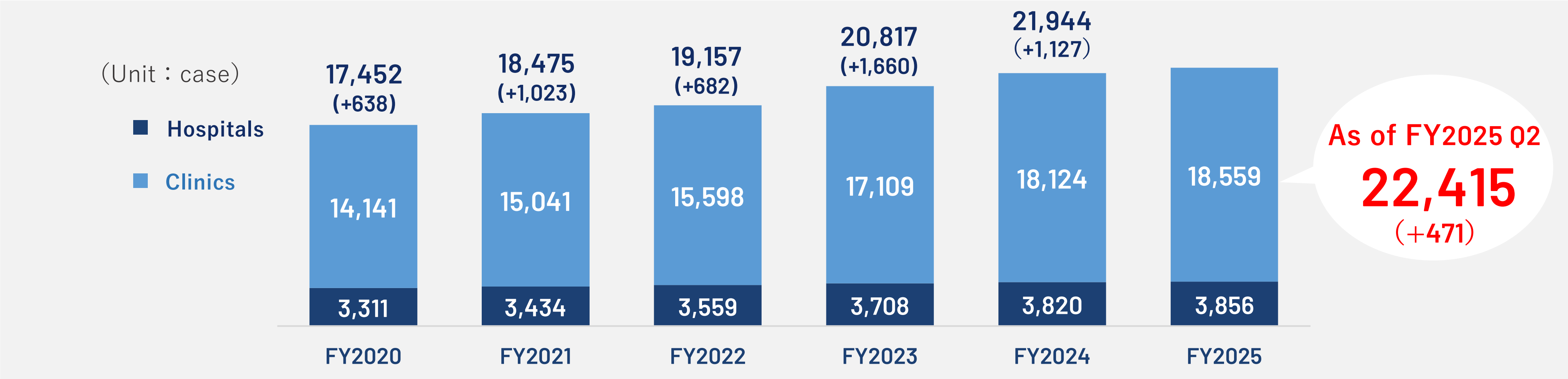
Medical Business：Trends in Sales Revenue

- Our company achieved accelerated sales growth of +18.2% year-on-year, underpinned by **stable growth through our recurring model** and the contribution of ISM, which became part of our group in July.
- This signifies that the **M&A strategy has transitioned into a phase where it is reliably generating results**, and we will continue to pursue sustained growth and improved profitability.



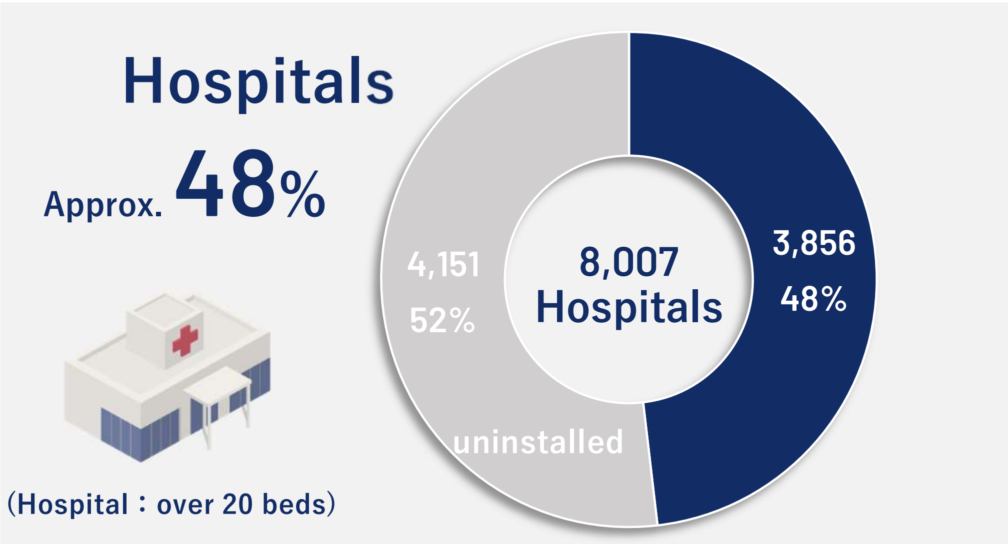
AI×Subscription Model
User's Trend of the Core Solution「Mighty」Series

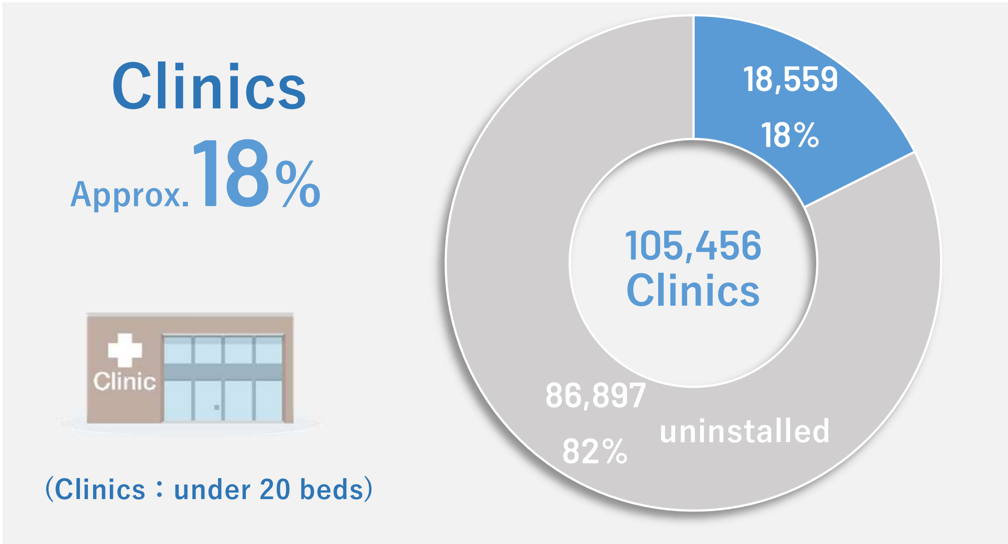
The implementation of workstyle reforms for medical doctors in April 2024 has led to an acceleration of digital transformation in the medical industry. While focusing on converting existing users, the number of users is steadily increasing.



Share in users of Mighty series[*1]

Users as of Sep. 2025 ／ Estimated users as of Jul. 2025[*2]





*1 These figures are calculated under certain conditions based on our actual transactions.
*2 Reference: "Survey of Medical Facilities, Ministry of Health, Labor and Welfare of Japan (Jul. 2025 approximation)"

The Tailwind created by Social issues and Political measures (Market environment)

Increasing deficits of medical institutions and social security spending cuts: three growth opportunities arising from structural challenges

Increasing deficits in healthcare institutions

The financial deterioration of medical institutions is becoming more severe. With approx. 70% of medical institutions suffering deficits in their medical practice profits, the urgent reconstruction of a sustainable healthcare system is imperative.

The coverage rate of e-medical records is increasing year by year.

Medical DX Vision 2030: Digitalization of healthcare is on the rise. The environment for utilizing medical data is gradually being established.

Business fields aligned with the government's key policy initiatives

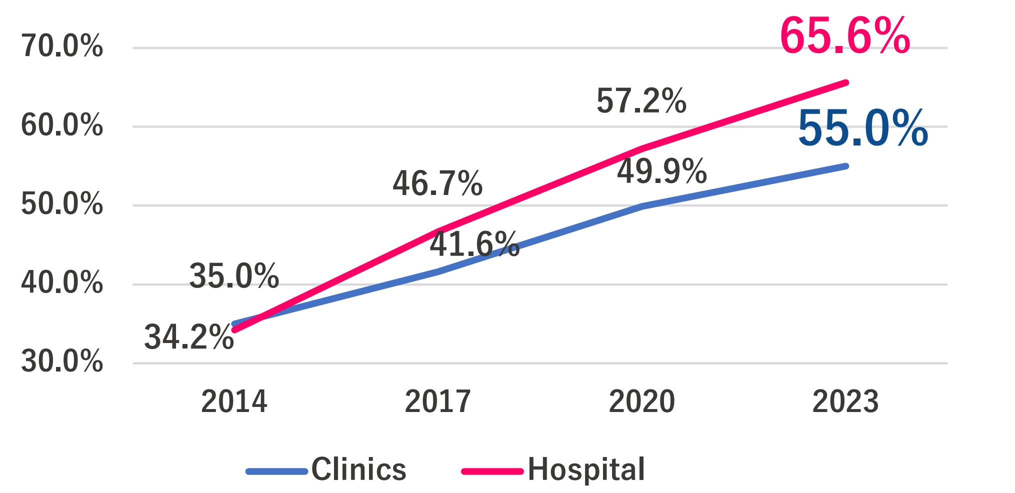
Promoting structural restraint in social security expenditure and advancing healthcare digital transformation as key policy priorities, thereby enhancing efficiency and standardization within healthcare operations.

Management Improvement Solutions for Healthcare Organizations

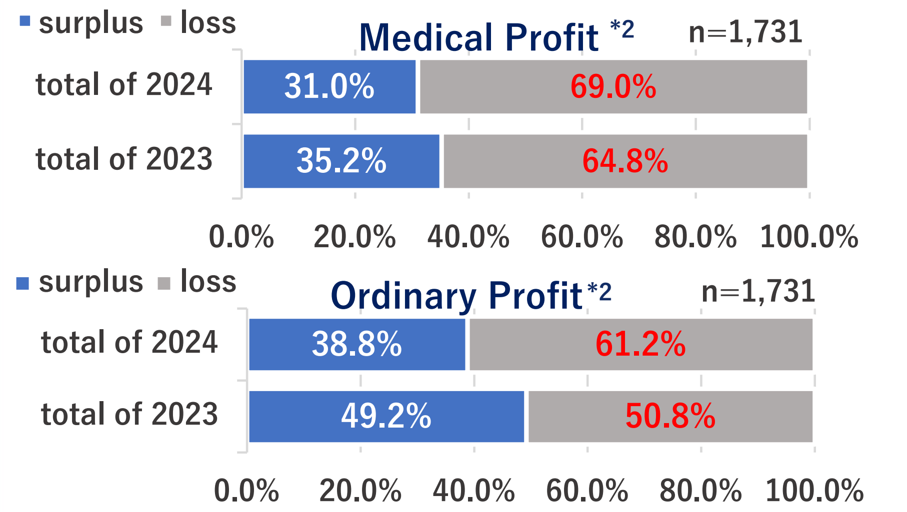
Promoting the implementation of the "Mighty" series

This business field aligns closely with the government's healthcare digital transformation and productivity improvement policies, being positioned to both **solve societal challenges** and **improve the management of medical institutions**. The Medical Business promotes "**businesses that transform societal challenges into growth opportunities**".

Trends in the Adoption Rate of EMR Systems etc.*1



Nearly 70% of medical institutions are operating at a loss.



The flagship product of the “Mighty” series, which leverages AI to enhance operational efficiency in healthcare institutions

Strengths of the Medical Business

【For doctors】AI-oriented EMR Diagnosis Input Support & Input Verification System for Doctors

- By linking with electronic medical records, the AI derives possible diagnoses based on prescription, injection medication, and laboratory test orders entered by doctors during consultations, utilizing a medical database cultivated over more than 30 years.
- By preventing medication errors and missed diagnoses in real time during consultations, it contributes to improving doctors' working practices, enhancing medical safety, reducing hospital costs, and saving time and effort for doctors, pharmacists, and medical staff.
- Return on investment 1,154%[※1]（Ex：Mid-sized hospital with 300 beds: Revenue increase effect: Approx. ¥62 million per annum ）

Mighty QUBE Hybrid

【For medical staff】Next-generation medical claim verification software utilizing AI

- Integrated with claims processing computers, AI-oriented claims verification improves the efficiency of medical staff operations.
- Improving hospital revenue through the prevention of incorrect billing and omitted claims.
- Return on investment 411%[※2]（Mid-sized hospital with 300 beds: Revenue increase effect: Approx. ¥9 million per annum ）

Mighty Checker EX

Our “Mighty Series” management improvement solutions for healthcare institutions are not merely IT tools; they dramatically enhance hospitals' profit structures. They are the one and only solution capable of simultaneously achieving not only cost reduction, but also medical safety, workplace reform, and management efficiency.

＊1：MQH usage fee Ex. 5,340,000 yen/annum（Price revision in January 2024)

※2: MCEX usage fee Ex. 2,220,000 yen/annum

Medical Business
～Growth Strategies～

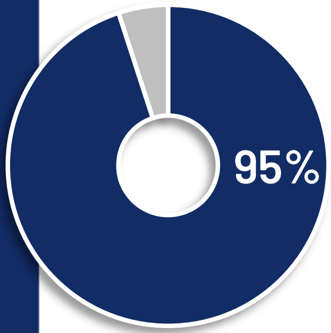
Long-Term Strategy: M&A Strategy (Nationwide Sales Distributor M&A)

To maximize profitability in medical business between 2025 and 2030,
We will promote a shift to a direct sales model through group-wide M&A initiatives.

Q2 Progress: 1 company group has joined (ISM). Negotiations are already ongoing with multiple reputable companies.
Pursuing a series-based M&A strategy aimed at achieving non-linear growth, rather than on a one-off deal basis.

95% of Mighty series sales are made via sales agents

By positioning the M&A with ISM Co. as a model case,
we will continue to build strategic partnerships nationwide.



【M&A Targets】

- Number of deals: 8 to 10 companies between 2025 and 2030.
- Sales scale: A locally rooted medical network company with up to 1 billion yen in sales revenue.
- Investment recovery period: Within 3 years
- Capital Policy: Leverage a solid financial foundation, with a basic policy of conducting M&A using internal funds.

Image of Scale Expansion through M&A Strategy

Impact of M&A Strategy Execution (KPI Changes)

Over the five years from 2025 to 2030, we will execute 8 to 10 M&A deals with the aim of increasing the group's direct sales ratio.

＜Factors contributing to LTV ※1 improvement＞

Content	Measurement details
Increase of unit price	①Inclusion of agency profits in group earnings ②Switching to new products (MightyChecker®EX) and cross-selling (Mighty QUBE® Hybrid)
Improving continuity rates	Reflecting the feedback of medical institutions and strengthening customer support to prevent cancellations. (The continuity rate of the Mighty series is already high at 99.6%; therefore, we remain committed to above measures.)
CAC※2 Efficiency Improvement	Obtained the acquired agency's 'existing customer base (medical institutions),' 'medical network,' and 'sales channels (human resources).'

＜Mid- to Long-Term KPIs for M&A Strategy＞

KPI	Current(2025)	Target(2030)	Notes
Ratio of Direct Sales by Group	4.8%	35%	Transitioning from distributor-based to hybrid direct sales model
LTV(Lifetime Value)	¥1.28 million	¥1.97 million (+54%)	Cross-sell, increase in unit price, etc.
CAC(Customer Acquisition Cost)	—	▲15%	Utilize acquired channels
LTV/CAC Ratio	**9.3x**	**14.2x**	**Efficiency improvement**

LTV/CAC ratio of 3.0-5.0x or higher is considered investment efficient.（Source: Harvard Business School Online, "What Is the LTV:CAC Ratio?", 2023）

※1 LTV（Lifetime Value）: Total profit obtained from the beginning to the end of the relationship with a medical institution.

※2 CAC（Customer Acquisition Cost）: Average cost to acquire a new medical institution as a customer.

Strengthening the Revenue Structure through M&A of Sales Agencies

By acquiring sales distributors through M&A, we are shifting from a distributor-based model to a direct sales model within the Group, thereby enhancing our revenue structure.

AIS Ubicom Group → Distributor → Medical Institution

Sales by distributors, building relationships with medical institutions

Grouping with AIS: AIS Ubicom Group → Medical Institution

Reducing sales personnel training costs and time

Improving continuity rates

Improvement of revenue structure

Acquisition of community-based channels

Vision of revenue expansion through M&A strategy

Creation of new businesses
Diversification of monetization points

+

Developing new hospital markets
New rollout of the Mighty series

+

Increase in unit price per facility through switching to new products and expanding cross-selling

+

Group monetization of distributors profits +40-50%

current revenue

Wholesale price

current revenue

Group consolidation

Ubicom Holdings, Inc.

Utilizing ISM's solid customer base.

Fukuoka Prefecture's regional medical network, “Tobiumenet” ※includes 835 affiliated medical institutions

Conducting new business development through a “Group In Commemorative Campaign” targeting a total of 835 medical institutions, including 132 existing ISM medical institutions.

After the acquisition of ISM Corporation, the accessible market size is approximately 600M yen.

AIS’s
sales personnel
＋
ISM’s
sales personnel
(joint sales structure)

Market Size

①ISM existing customers
104 institutions
(new installation of EX)
56 million yen

②ISM existing customers
28 institutions
replacement
cross selling
13 million yen

③Tobiumenet users
(including 132 existing medical institutions that are existing users of ISM)
835 medical institutions
Approx. 600 million yen

Starts in FY2025 3Q

From Q2 of this fiscal year onward, out of 104 existing ISM clients, 10% are currently undergoing implementation adjustments.

‘Tobiumenet’ is a regional medical information sharing network operated mainly by the Fukuoka Prefectural Medical Association. It is a system for hospitals, clinics, nursing care facilities, etc. to safely share patient medical information, prescription history, and test results.

ISM’s
Infrastructure Manager

responsible for setting up the computer environment for use of ‘Tobiumenet’

Tobiumenet
835 medical institutions

Key Strategies for the Short to Medium Term

Key measures for the current fiscal year in the medical business

- M&A strategy (acquiring distributors nationwide)
- Strengthening OEM supply of Mighty QUBE® Hybrid
- Developing new solutions

From this fiscal year onwards, we will accelerate growth investment with a focus on M&A strategy. We aim to diversify revenue sources through the development of new solutions, including remote service platforms.

Short-term strategy

- Strengthening OEM supply of Mighty QUBE® Hybrid
  →Expansion in the clinic market
  (e.g., Provision to "medicalforce" and "homis")
- Replacement from legacy products
  → Increase in unit price per user

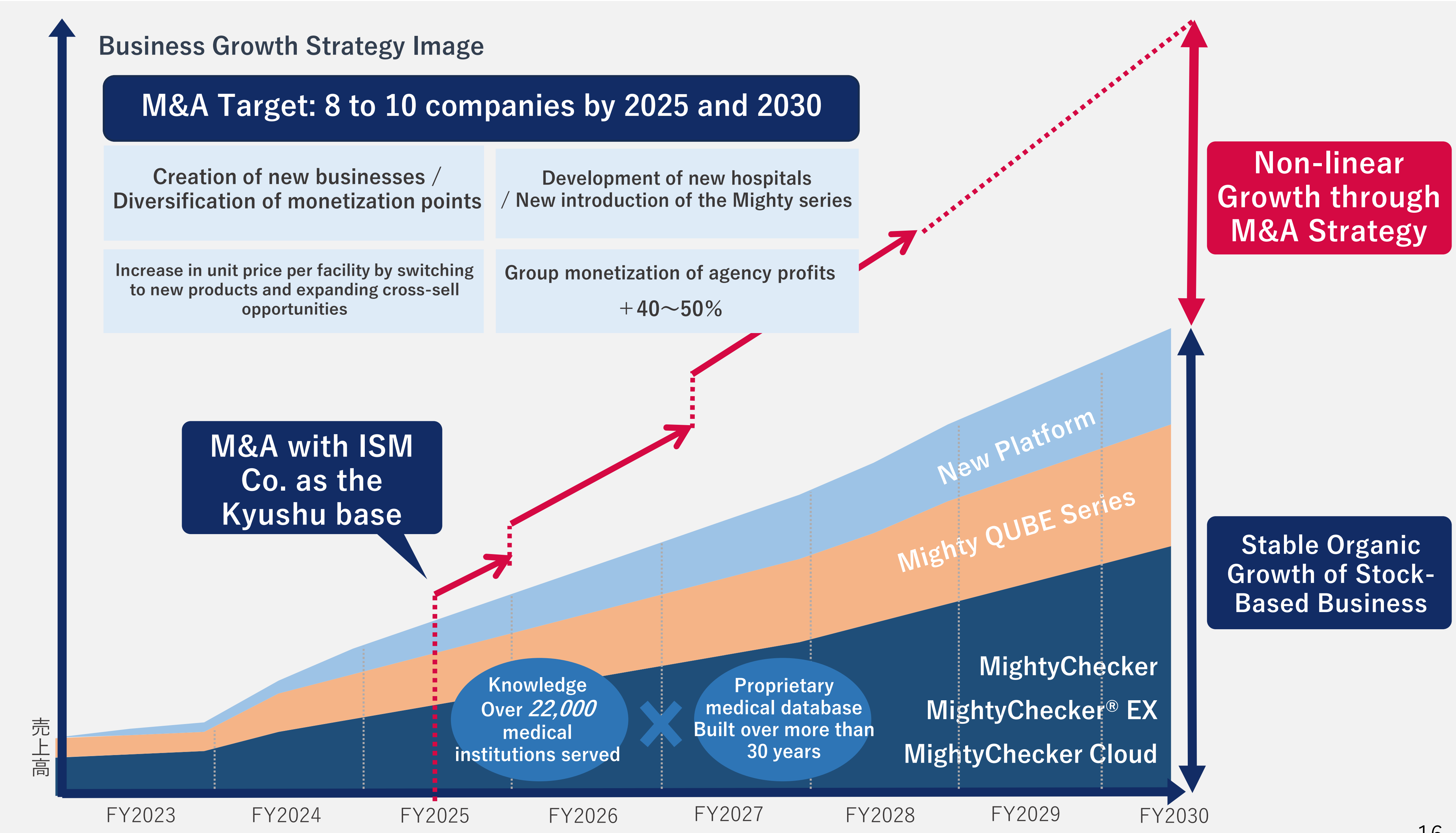
Medium to long-term strategy

- Expansion of business foundation through M&A
- Development and diversification of new solutions for medical institutions
- Cultivation of next-generation revenue sources such as remote service platforms

Target：Stable recurring revenue × Non-liner growth through M&A

Scenario for Mid-to-Long-Term Growth in the Medical Business

To achieve mid-to-long-term growth, we will combine the organic growth of stable stock-type businesses with the Non-linear growth through M&A strategies.



Technology Consulting Business

Technology Consulting Business：
Overview by Segment for Q2 of FY2025 (Business Performance)

- **In the second quarter of this fiscal year, both sales and operating income fell below the levels of the same period last year due to multiple one-off factors. However, we have already launched small-scale implementations of large projects in anticipation of business expansion from Q3 onward.**
- **Starting in Q3, we began preparations for establishing an AI Center aimed at building an AI-driven development framework utilizing IBM's "watsonx". With this new AI-driven development structure, we are executing a business model transformation toward a high-profit model.**

(Unit: million yen)	Q2 of FY2024 (Accumulated)		Q2 of FY2025 (Accumulated)		YoY Comparison	Variance
	Amount	Sales Ratio	Amount	Sales Ratio		
Sales	2,297	100.0％	2,026	100.0％	88.2％	-271
Operating Income	239	10.4％	180	8.9％	75.5％	-59

【Factors】

1. Since Q4 of FY2024, due to the impact of U.S. tariffs, we have continued a strategic selection of orders prioritizing profitability the impact of U.S. tariffs has led to a continued strategic selection of orders with a focus on profitability (e.g., suspension of new orders for automobile-related projects). Combined with the transition period involving the completion of several large-scale projects that had continued for several years and the launch of new projects, this led to a decline in sales. As a result, profit decreased by 45 million yen, but this impact concluded in Q2. Large-scale projects anticipating expansion from Q3 onward have already commenced.
2. From Q4 of FY2024, some entrusted projects experienced cost overruns, where development costs exceeded the original estimates. An additional cost of 14 million yen occurred in the current quarter. This impact also concluded in Q2.
   Going forward, we will work to stabilize project operations and improve profitability starting in Q3, based on the nature of these one-off factors.

Technology Consulting Business FY2025 Policy

With a view to further growth in FY2025 3Q and beyond, measures to strengthen profitability over the medium to long term, while anticipating short-term cost increases, will be implemented.

01 Continue strategic order selection with a focus on profitability
(started in FY2024 Q4, concluded in FY2025 Q2)

02 Strengthen domestic sales and PM structure in Japan
(started in FY2025 Q1, concluded in Q2)

03 Downsize the China base and reduce personnel count.
(started in FY 2025 Q1, concluded in Q1)

04 Address cost overruns from contract projects
(started in FY2024 Q4, concluded in Q2 FY2025)

05 **Investment in Establish an AI Center as a hub for innovation watsonx.**
(expected to commence in Q3 FY2025)

FY2025

■ Sales ■ Operating Income

Technology Consulting Business ～Growth Strategies～

Building an AI-Driven Development Framework Leveraging watsonx (Mid-to-Long-Term Strategy)

As a core partner of IBM Japan, we are leveraging the enterprise business AI platform "watsonx"※ to build an **AI Center** at our Philippines base. This initiative represents a strategic shift from a traditional "man x hour based" development model to a **new business model**.

By combining "development × AI × consulting", we are transforming our business model into a high value-added, high-profit AI solution company.

■Why us?

We are uniquely positioned as a company that combines
"global AI development capabilities × direct access to major domestic enterprises".
By leveraging this strength, we are expanding sales through our partner network and
actively acquiring projects that utilize AI-driven development.

English × Japanese × AI Expertise

We swiftly absorb cutting-edge technologies
from Western countries,
enabling us to deliver high-value,
fast-paced solutions to Japanese clients.
Building our company assets.

×

Direct business access to IBM's PM-level decision-makers

Over 10 years of strategic partnership with IBM
enables direct access to core
AI market segments.

※"watsonx" is a trademark or registered trademark of International Business Machines Corporation in the United States and/or other countries.

About AI-driven development model

【Background for Adopting watsonx in AI-Driven Development Model】

Significant Growth Potential

- AI-powered models enable the automation of development processes, significantly reducing development time.
- As a result, scalable growth that was previously unattainable under the traditional "man × hour (man-month)" model becomes possible.

IBM's Globally Proven Capability in "AI Implementation"

- The AI platform "watsonx", adopted by our company, is a robust, industry-focused AI foundation widely used around the world to support enterprise AI adoption.
- Across IBM's global projects, watsonsx has been implemented in diverse sectors such as the banking industry in India and the healthcare and manufacturing sectors in the United States, delivering significant improvements in operational efficiency and accelerating development speed for enterprise clients.

About watsonx

- watsonx is IBM's enterprise AI platform that enables companies to safely and efficiently adopt and operate foundation models for generative AI.
- It consists of three core components, watsonx.ai (a studio for developing foundation models and machine learning), watsonx.data (a purpose-built data store), and watsonx.governance (an AI governance toolkit).
  By protecting data within a closed environment and preventing information leaks to external models, watsonx provides a secure and flexible AI infrastructure designed for enterprises.

Based on our global track record, we are promoting the establishment of an AI center at our Philippines base as a strategic partner of IBM Japan. By leveraging the strong English proficiency of our Filipino engineers, we are able to rapidly absorb cutting-edge technologies from Western countries and build an AI-driven development framework optimized for the domestic Japanese market.

Through this initiative, we aim to lead the productivity transformation of Japanese enterprises using AI.

Technology Consulting Business – Growth Strategy (Short-Term Strategy)

We aim to strengthen our revenue base to secure the achievement of our targets. By expanding existing businesses and accelerating integrated group operations, we will reinforce our earnings foundation. These initiatives will drive sustainable Growth and enhance corporate value.

① Sales Expansion through Strengthened Collaboration with Key Partners

- Strengthen partnerships with major SIer partners such as IBM. Expand revenue via partner channels to contribute to this term's performance goals.
- Action: Reinforce direct sales to IBM's PM-class employees by strengthening the domestic sales organization. (Started offering software development utilizing watsonx)

② Organizational Reform of Philippine Operations and Promotion of Unified Group Management

- Promote unified operations between the Japan HQ and the Philippine base to accelerate decision-making, enhancing the speed and effectiveness of group strategies.
- Established an AI Center utilizing watsonx at our Philippines site.
  Strategic investments were made accordingly, including organizational restructuring and enhanced local recruitment.

Technology Consulting Business – Growth Strategy (Mid-to-Long-Term Strategy)

Entering the “Modernization Market” with mid-to-long-term preparations in anticipation of increasing demand for the renewal of social infrastructure

Overview of the Modernization Strategy Market Opportunity: Rapidly Growing Demand for Modernization

- Corporate IT systems are aging, making the transition to AI-enabled infrastructure inevitable.
- At the same time, the adoption of AI in development processes and the reassessment of intangible assets such as IT systems are accelerating, driving a rapid increase in corporate investment appetite.

※**"Modernization"** refers not only to the renewal of legacy systems, but also to transforming business processes through the latest technologies to optimize operations and create new business value.

Challenges Hindering Legacy System Modernization・・・

Insufficient IT investment・Outdated technologies・Black-boxed systems・Shortage of skilled personnel

Modernization market expected to reach 1 trillion yen by 2028 (※According to our research)

A major investment shift is underway toward a trillion-yen growth market.

Target sectors include not only financial industry, but also energy and healthcare industries.

Our Strength As an IBM Core Partner, we have direct access to key clients driving modernization demand, including those in the finance, healthcare, and infrastructure sectors.

Preparation for Transition to the Tokyo Stock Exchange Standard Market

— Strategic Shift Toward "Offensive" Growth Acceleration —

We have initiated preparations to obtain approval for transitioning from the Tokyo Stock Exchange Prime Market to the Standard Market.

This move represents a **strategic, "offensive" decision aimed at accelerating growth investments**.

By focusing management resources on future growth drivers, such as **AI investments** and **M&A**, we aim to expand our business and enhance corporate value.

【Pillars of Growth: Focus and Transformation】

■ Strategy for Medical Business: Continued Investment in Our Key Growth Driver

- From 2025 to 2030, we will drive an M&A strategy aimed at maximizing profitability.
- We plan to acquire 8 to 10 regional distributors (each with annual sales ranging from several hundred million to one billion yen) that operate medical institution networks rooted in local communities, supporting our push for nationwide expansion.
- By establishing a group-based direct sales model, we will expand sales channels and improve profit margins.
- Through the development of new solutions, we aim to create new revenue streams.

■ Strategy for Technology Consulting Business:AI Strategy Centered on IBM's "watsonx"

- We are building an AI-driven development framework centered on IBM's advanced AI platform "watsonx".
- As a strategic partner of IBM Japan, we have direct access to key industries such as finance, healthcare, and infrastructure.
- We have newly established an AI center at our Philippines site.
- By leveraging a young and skilled team of engineers proficient in both English and Japanese, we are absorbing AI knowledge related to watsonx acquired in English-speaking regions, localizing it into Japanese, and delivering it in an optimized form to suit the development needs of numerous Japanese clients.
- We aim to transition from the conventional "man-hours × headcount" model to a highly reproducible and profitable growth platform, ultimately leading to the creation of proprietary assets for our company.

【Investment Policy and Growth Objectives】

Medical Business	Philippines Base		Achieve a balance between generous shareholder returns and continuous growth, ensuring long-term corporate value enhancement.
Actively invest in M&A strategies to drive expansion.	Establish an AI Center as a hub for innovation. Execute strategic investments to enhance capabilities.	Aim for sustained growth with a target of +15% in operating income.	Dividend Payout Ratio 50 % or higher

Dividend Policy

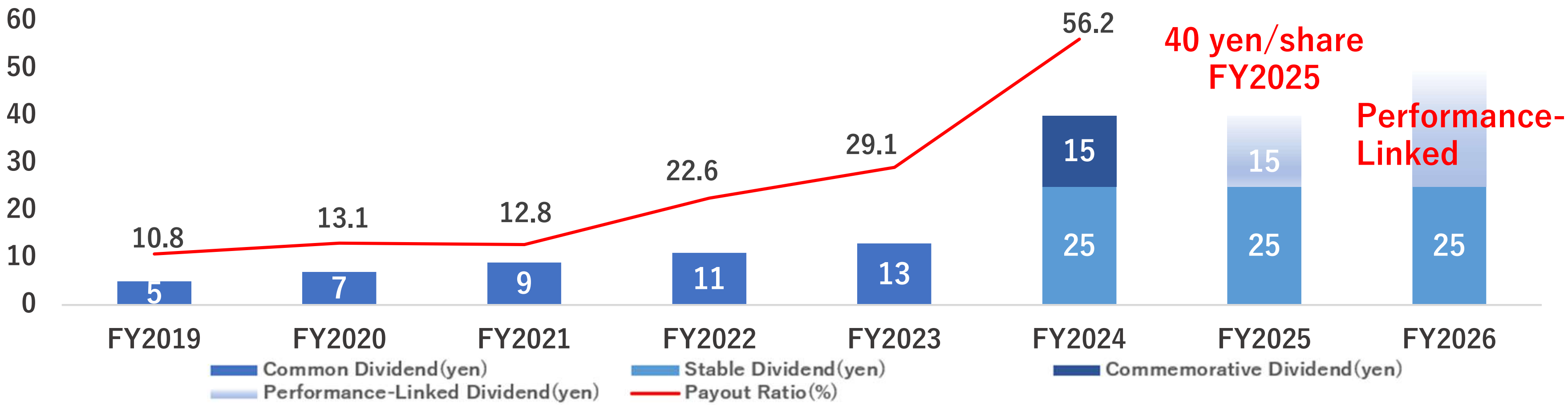
Dividend Policies to Enable Shareholders to Share in the Benefits from the Growth of Our Company

【Dividend Policies】

① While concerns over U.S. tariffs had been raised, their actual impact is currently expected to be more limited than initially anticipated. In light of the steady performance of our existing businesses, **we will guarantee a dividend of 40 yen per share for FY2025 as a minimum.** Going forward, we will flexibly and proactively review shareholder return measures by comprehensively taking into account business performance trends, financial condition, and stock price levels.

② Based on **a stable dividend of 25 yen**, we will add **a performance-linked dividend component that reflects each fiscal year's business results,** clearly indicating our commitment to sharing the fruits of business growth with shareholders through stable and continuous profit returns.

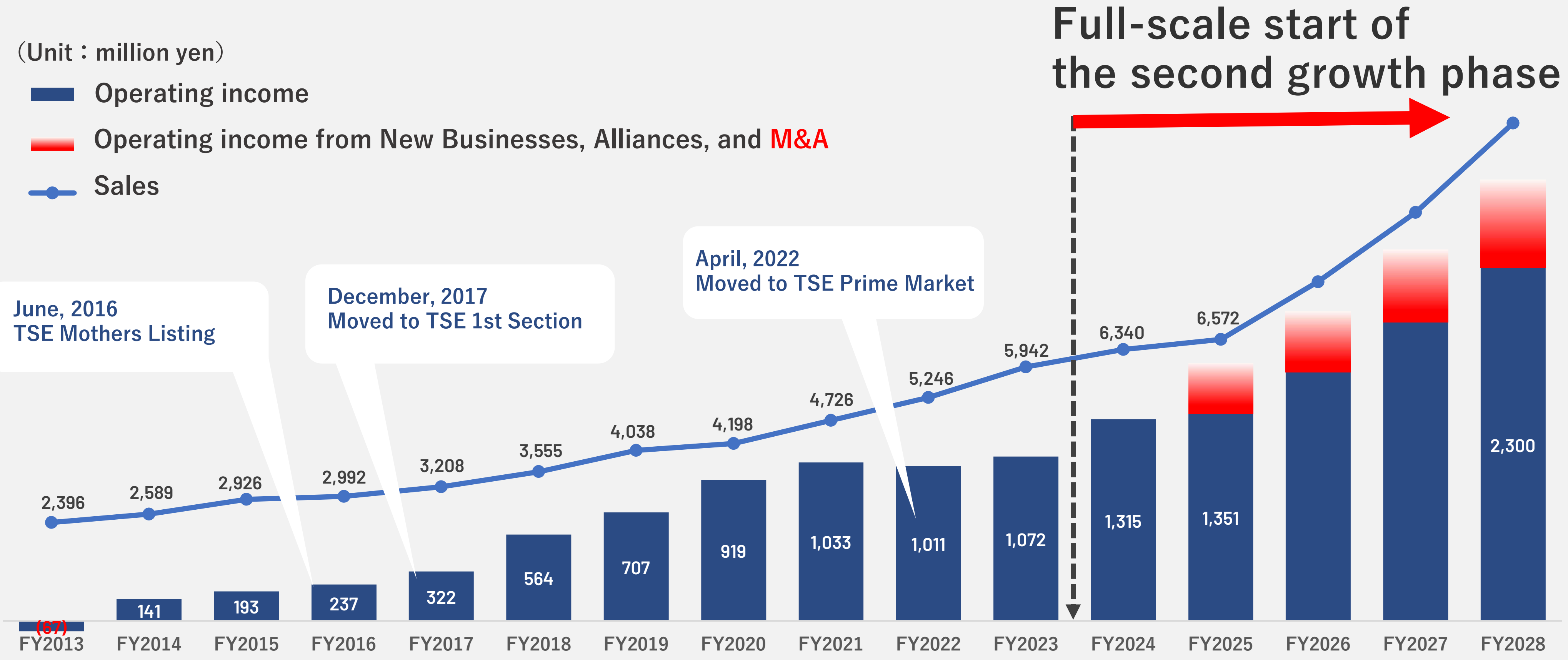
③ We aim for a dividend payout ratio of 50% or more over the medium to long term and position sustainable shareholder returns as a key management policy.



Fiscal Year	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Common Dividend (yen)	0	5	5	7	9	11	13	-	-	-
Stable Dividend (yen)	-	-	-	-	-	-	-	25	25	25
Commemorative Dividend (yen)	-	-	-	-	-	-	-	15	-	-
Performance-linked dividend (yen)	-	-	-	-	-	-	-	-	15	(Performance-Linked)
Payout Ratio (%)	-	15.4	10.8	13.1	12.8	22.6	29.1	56.2	-	-

Business Forecast & Performance Trends

Business Forecast and Performance Trends



(Unit: million yen)	Sales	Operating Income	Ordinary Income	Attributable to Owners of the Parent Net Income
Results in FY2024	6,340	1,315	1,341	858
Plans in FY2025	6,572	1,351	1,364	948

Appendix

Our Business Model: A Model for Resolving Social Issues in Japan, A Developed Country Facing Challenges

	01 Medical Business	02 Technology Consulting Business
Mission	 Reforming the workstyle of medical professionals Improving the profitability of medical institutions Improving medical safety and quality	Addressing the shortage of 787,000* IT engineers by 2030 Developing Overseas Advanced IT Human Resource 
Business Model	AI×Subscription model Operating income margin of 60% or higher	To Build an AI-Driven Development Framework, we have initiated preparations to establish a dedicated AI Center. Over 900 young sophisticated engineers
Strengths	Medical database cultivated over more than 30 years Owning numbers of AI engines	Over 30 years of proven experience and trust in offshore development Lab-based Development Partnership Offshore transfer consulting
Clients	More than 22,000 medical institutions Healthcare-related businesses	■ Technology: AI, IoT, etc. ■ Strategic markets: Healthcare, Finance/Public sector, Automotive, PC/IT devices, Real Estate, Energy/Infrastructure etc.

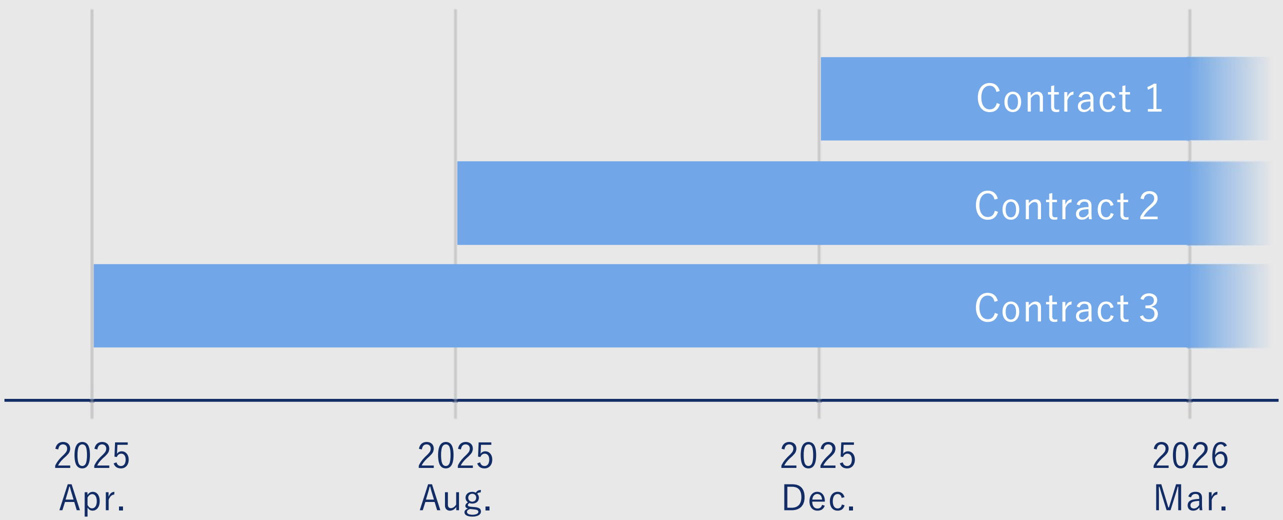
*Source: METI, "Survey on IT Human Resources Supply and Demand" (0.7% productivity growth rate, high IT demand estimate)

License revenue for the Mighty series adopts a **“instalment recognition”** method.
With the increase in contract numbers, sales steadily accumulate on a monthly basis, **achieving revenue stabilization**.
Furthermore, the AI × subscription model establishes a foundation for sustained growth.

【In the case of MightyChecker® EX】

- Initial license fee (15 months): 544K yen (per clinic). ※New pricing
- Revenue is recognized on a pro rata basis over the provision period (15 months), resulting in monthly sales recognition of approx. 36K yen.

※ Continued license fees will be charged in subsequent years.



Revenue Recognition Rules

Approx. 36K yen × 4months = 144K yen

Approx. 36K yen × 8months = 288K yen

Approx. 36K yen × 12months = 432K yen

Start OEM supply to "medicalforce" cloud-based EMR system

for private clinics provided by medicalforce Inc.

Promoting sales expansion of Mighty QUBE® Hybrid in the clinic market.

This OEM is the second partnership following the provision of 'homis,' which specializes in home healthcare, and will continue to expand the scope of provision in the future.

AIS Ubicom Group — Mighty QUBE Hybrid

Using our medical database and AI, developed over more than 30 years, we prevent medication errors and missed diagnoses by generating candidate diagnoses on a real-time basis when prescriptions and test orders are made.

Benefits for AIS

Promote expanded sales of "Mighty QUBE® Hybrid" in the clinic market, targeting existing and new users of "m edicalforce". Aim for average annual sales growth of 116% from FY2025 to FY2027 in this OEM contract segment.

OEM supply →

← Engine usage fee per clinic ✖ Number of clinics

medicalforce Inc.

As of 2025, it has been installed in more than 600 clinics. In February 2024, insurance medical service functions significantly enhanced. With the increase in medical institutions offering both insurance and self-pay medical services, further expansion of installation is expected.

Benefits for medicalforce

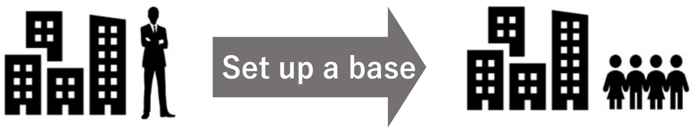
- Insurance medical service functions have been greatly enhanced. Product competitiveness has improved, leading to expanded installation.
- Directly linked to reforms in doctors' working styles, improved medical safety, and optimisation of clinic management.

A new value and differentiation strategy created by the「Designed Lab-type Development」

【 Risks and Concerns of Conventional Offshore Development 】

In case the of setting up an offshore base

Client　　　　Client's Site



×Enormous amount of cost and work for setting up.

×Communication errors due to different languages and cultures.

×Infrastructure shutdowns and project delays due to changes in the political climate.

In case the of conventional Lab-type development

Client　　　　Offshore development company Lab model development team

× Unable to store in-house technical skills.

×Communication errors due to different languages and cultures.

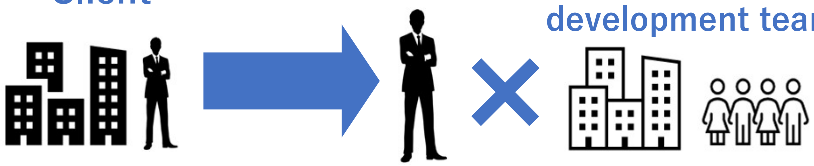
Supporting the resolution of these risks and concerns will be...

On-Site Lab-Type Development

Client

Client's Assigned Employee (Executive Candidates)

Ubicom Lab model development team



Track record: **OGIS-RI**

Strengths of the On-Site Lab-Type Development Model A Win-Win Relationship between Ubicom and Clients

- Able to implement **from upstream to downstream in a single process.**
- Seconding executive candidates allows them to gain offshore development expertise and **experience working with foreign engineers.**
- Efficient **communication** enables rapid development.

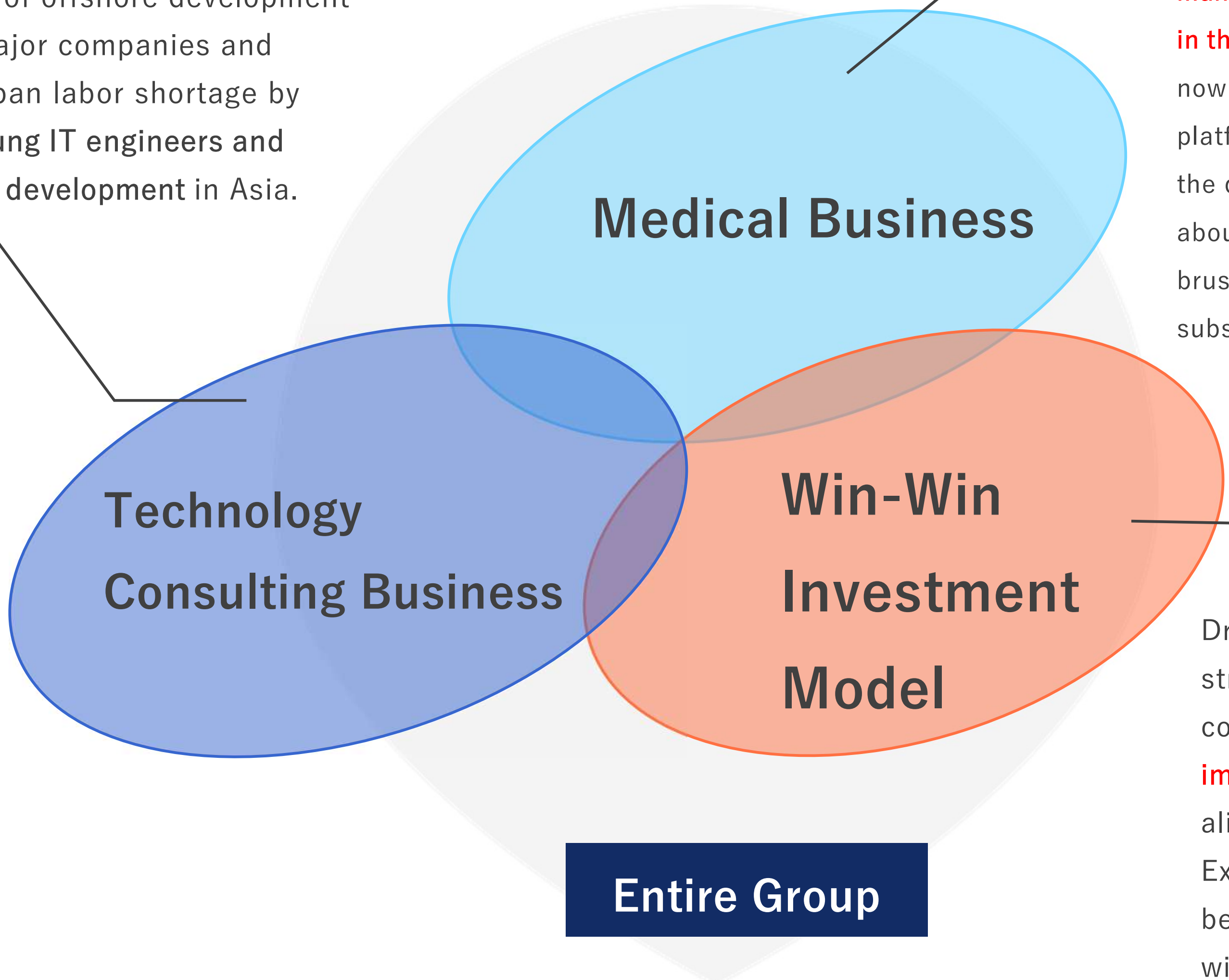
We support the offshore development of our client companies **with our 30 years of successful track record.**
We aim to build partnerships with large enterprises to obtain stable and continuous business.

Promotion of Group Businesses Based on Social Significance

Considering business and capital alliances with leading global companies for the second growth phase

Growing demand due to the reassessment of offshore development partners by major companies and addressing Japan labor shortage by **developing young IT engineers and supporting DX development** in Asia.

Provision of solutions that are beneficial to three key areas: pressing need for workstyles reforms for medical doctors, improvement in management of medical institutions, and DX in the insurance and healthcare fields. From now on, we will develop and offer a new platform for solving social issues by utilizing the databases and intellectual property of about 20,000 medical institutions. We will brush up our earning capacity by increasing subscription models at an accelerated pace.



Driving synergistic growth through strategic alliances and M&A with companies that have strong social impact and core competencies aligned with the SDGs.
Expanding resources acquisition beyond the Philippines by partnering with leading and high-growth companies.

Resilient management, engineers development strategy, business synergy, and pursuit of reason to exist for continuing advancement under unstable circumstances

ESG：For sustainable growth of business, society, and client companies

	Goals	Concrete Activities	Related SDGs
E	・To reduce CO2 emissions ・Global partnership	・To make the electric power consumed at the head office 100% derived from renewable energy ・Investment in equipment of subsidiaries in the Philippines	
S	・Initiatives for diversity	・2 female directors ・Ratio of female managers: 28.3% ・Improvement in the ratios of childcare leave and maternity leave ・Improvement in the ratio of non-Japanese employees	
G	・Fortification of the governance structure	・Information disclosure and securing of transparency ・Diversity of executives ・Disclosure of the commitment of top executives ・Hiring and training skilled human resources	

Corporate Profile

■Corporate name: Ubicom Holdings, Inc. (Prime Market of TSE: 3937)

■Strategic markets: healthcare, finance, public services, automobiles, manufacturing, robotics, etc.

■Business description:

Technology Consulting Business

In order to solve the problem of shortage of IT engineers and promote digital transformation (DX) in Japan, we develop embedded software and apps by utilizing development bases in the Philippines, etc., offer services of testing, quality assurance, maintenance, 24-hour support, etc., and develop unique advanced solutions with cutting-edge technologies, including 3As (artificial intelligence [AI], analytics, and automation).

Medical Business

As a leading company that offers management support solutions to medical institutions, we provide clients with medical IT solutions, including the inspection of health insurance claims, support for medical safety, data analysis, cloud services, support for development, and consulting, to support the workstyle reform in the healthcare industry by streamlining operations, help medical institutions improve management, and support the improvement in safety and quality of healthcare. In addition, we concentrate on the Knowledge Platform Business for the insurance industry.

Win-Win Investment Model

We promote cooperation, alliances, and M&A with leading companies and growing enterprises, to accelerate the growth of our business.

Development of New Business

We will develop more businesses with high growth potential and high profitability, while considering the next generation.

■Results

[Unit: million yen]	Sales	Operating income	Ordinary income	Net income
Results in FY2024	6,340	1,315	1,341	858
Plans in FY2025	6,572	1,351	1,364	948

Cautionary Note Regarding Forward-Looking Statements

- The materials and information provided in this announcement include forward-looking statements based on our current estimates and expectations at this point of time.

- Such forward-looking statements are subject to various risks and uncertainties, which include general industry and market conditions, domestic and international economic conditions such as exchange rate fluctuations and may cause actual results to differ from those described in the forward-looking statements.

- Our actual business activities and performance in the future may differ from the forward-looking statements described in this document.

- The forward-looking statements in this document are based on information available to us and have been made in good faith; however, we are under no obligation to update or revise any forward-looking statements, even if new information or future events occur.

Ubicom Holdings, Inc.