



FY2025 Q3 Financial Results Materials

February. 5, 2026



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Both businesses have pivoted toward strategic investments in their key competitive domains



Technology Consulting Business

From Q3, we have fully shifted its focus toward the AI-driven development domain.

~Transforming the business model into a high-value-added, high-margin AI solutions company~

Ubicom is evolving from a company that uses AI into a company that continuously creates value through AI

Medical Business

Acceleration of the nationwide distributor M&A strategy

~Strengthening the earnings structure through the promotion of a group direct-sales model~

MightyChecker[®] EX

Mighty QUBE[®] Hybrid

M & A

Highlights of Consolidated Financial Results for FY2025 Q3



In the Q3, we prioritized structural transformation aimed at sustainable operating profit growth from the next fiscal year onward, rather than short-term profit maximization. As a result, on a consolidated basis, revenue and profits declined YoY. However, initiatives to expand future earnings have steadily progressed across both business.

| Sales | Operating Income | Ordinary Income | Net Income |
|--------------------------|------------------------|------------------------|------------------------|
| 4,420 million yen | 992 million yen | 976 million yen | 766 million yen |
| YoY 93.2% (-6.8%) | YoY 99.5% (-0.5%) | YoY 98.5% (-1.5%) | YoY 110.4% (+10.4%) |

※YoY figures are indexed to the same period of the previous fiscal year(=100). Figures in parentheses indicate the rate of increase or decrease.

Medical Business

Leveraging a **stable subscription income** base, we aim to improve profitability by promoting a direct sales model through M&A and maximizing LTV. While we absorbed upfront investments such as PM expenses and R&D costs, both net sales onward, we expect a full-scale contribution to profits following the completion of PM-related initiatives.

【Ongoing Initiatives】

- Strengthening our business foundation through distributor M&A
- Promoting cross-selling to existing customers
- Continuing new product development

Technology Consulting Business

We aim to move away from the “headcount×time (man-month)” model and transition to a **high-value-added, high-productivity model** by leveraging IBM’s “watsonx” and related technologies ※1, thereby **establishing an AI-driven development framework**. At present, due to revenue restraint associated with this structural transformation, both net sales and operating profit have declined year-on-year. Meanwhile, at our Philippine subsidiary, the expansion of direct contracts and ongoing cost structure reforms have progressed, resulting in an improvement in operating profit.

【Ongoing Initiatives】

To generate PoC projects, we are analyzing watsonx assets with proven track records in IBM’s global projects, leveraging our technical expertise and English capabilities to build a delivery framework tailored to the Japanese market.

Other

We obtained approval for the market segment transition to the Tokyo Stock Exchange Standard Market, and completed the transition on February 5, 2026.

Overview of Consolidated Financial Results (P/L) for FY2025 Q3



- Sales, operating income, and ordinary income all declined YoY, while sales increased YoY.
- In the technology consulting business, **we prioritized a shift to an AI-driven development model leveraging platforms such as IBM's watsonx and related technologies. During the training of approximately 50 AI engineers**, we strategically reduced small-scale, short-term projects, resulting in lower revenue and profit. From Q4, we began securing PoC projects, which are expected to transition to production and recurring engagements from the next fiscal year.
- In Medical Business, supported by **the stable growth of the recurring model**, both sales and operating income reached record-high levels.
- Both businesses are currently in an investment phase for future growth, and we continue to make focused investments in our M&A strategy and the development of an AI-driven delivery structure. Through a shift to a high value-added business model, we aim for sustainable growth and long-term profitability.

| (Unit: million yen) | Q3 of FY2024 (Accumulated) | | Q3 of FY2025 (Accumulated) | | YoY Comparison | Variance |
|--|----------------------------|-------------|----------------------------|-------------|---------------------|----------|
| | Amount | Sales Ratio | Amount | Sales Ratio | | |
| Sales | 4,741 | 100.0 % | 4,420 | 100.0 % | 93.2 % (-6.8%) | -321 |
| Operating Income | 997 | 21.0 % | 992 | 22.4 % | 99.5 % (-0.5%) | -5 |
| Ordinary Income | 991 | 20.9 % | 976 | 22.1 % | 98.5 % (-1.5%) | -15 |
| Net Income attributable to shareholders of the parent company | 694 | 14.7 % | 766 | 17.3 % | 110.4 % (+10.4%) | +72 |

Medical Business

Medical Business : Segment Performance Overview for FY2025 Q3



- Both sales revenue and operating profit **reached record highs**, reflecting continued growth driven by steady accumulation.
- Revenue and profit growth was achieved while absorbing temporary expenses such as integration costs (PMI costs) associated with the acquisition of ISM and Investment to develop new products. Following the completion of the PMI from Q4 onwards, we anticipate a substantial contribution to profits.
- 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.

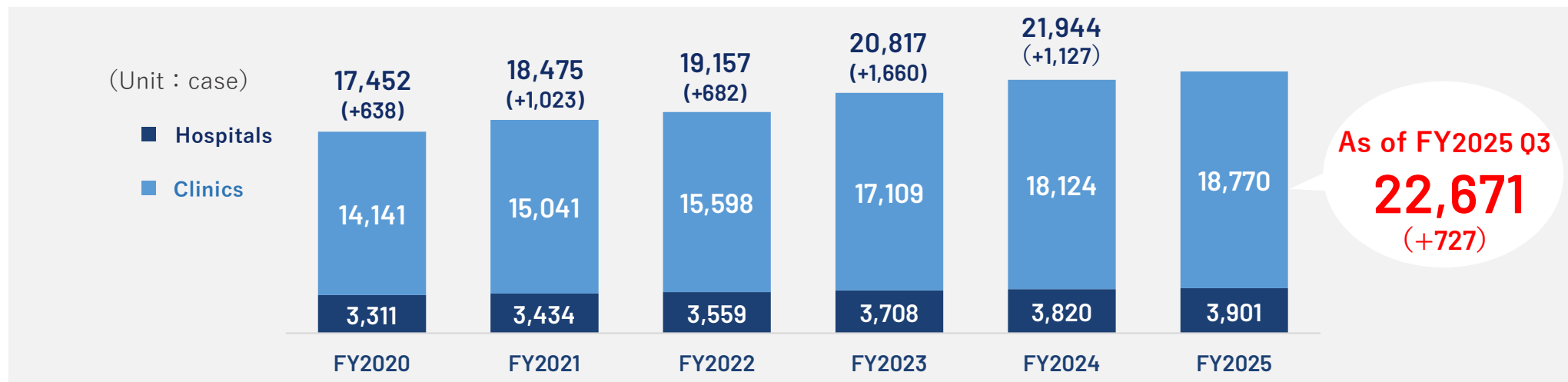
| (単位：百万円) | Q3 of FY2024 (Accumulated) | | Q3 of FY2025 (Accumulated) | | YoY Comparison | Variance |
|------------------|----------------------------|-------------|----------------------------|-------------|----------------------|----------|
| | Amount | Sales Ratio | Amount | Sales Ratio | | |
| Sales | 1,272 | 100.0 % | 1,421 | 100.0 % | 111.7 % (+ 11.7%) | +149 |
| Operating Income | 831 | 65.3 % | 898 | 63.2 % | 108.1 % (+ 8.1%) | +67 |

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

- ① Promoting cross-selling, expanding sales channels and broadening target markets through collaboration with ISM.
- ② Discussions are progressing with carefully selected high-quality candidate companies, with a view toward executing M&A transactions.
- ③ Implemented measures to expand orders for MightyChecker® EX, increasing unit prices and growing revenue.
- ④ Expanded the number of users through cross-selling of 'Mighty QUBE® Hybrid'.
- ⑤ New product development has commenced for release in the next fiscal year.

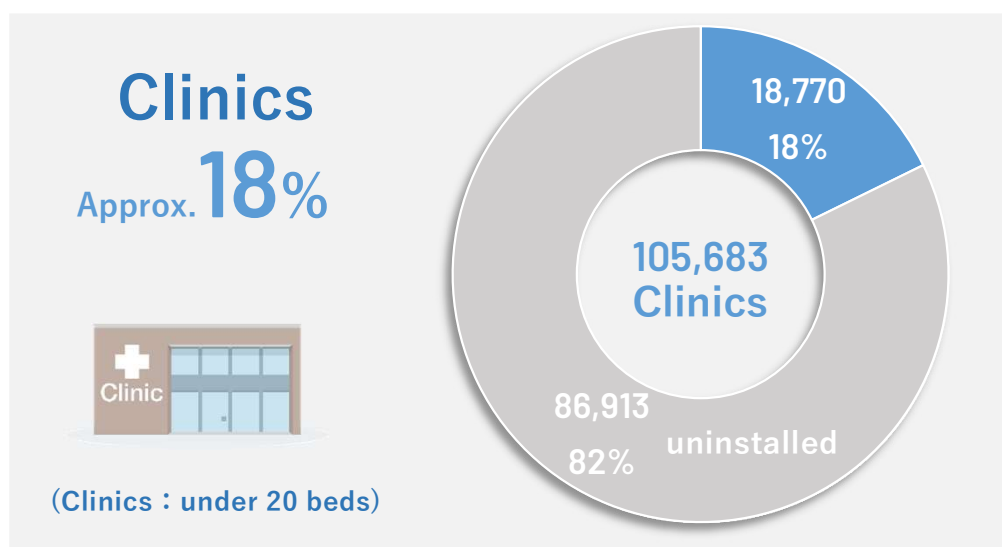
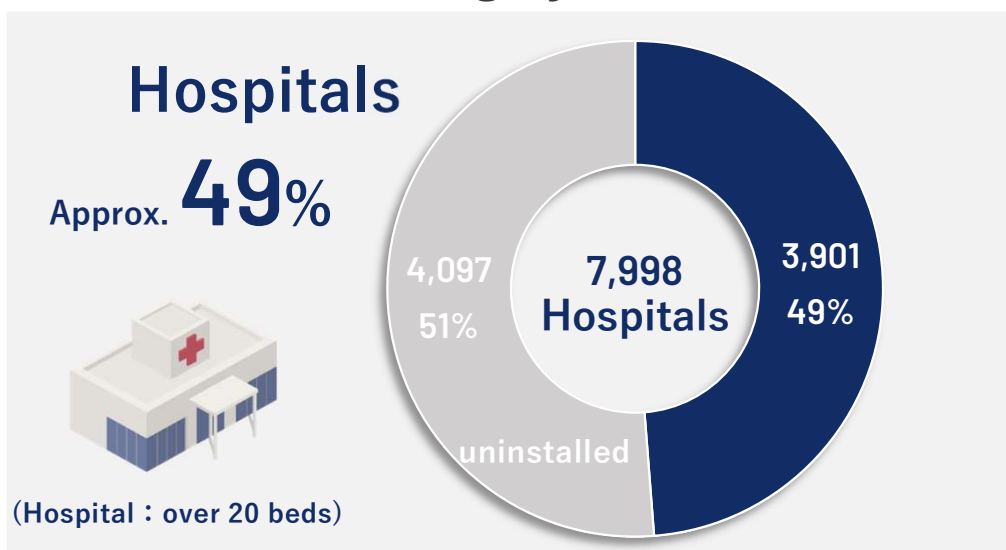
AI × Subscription Model User's Trend of the Core Solution 「Mighty」 Series

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 the end of Dec. 2025 / Estimated users as of the end of Nov. 2025^{*2}

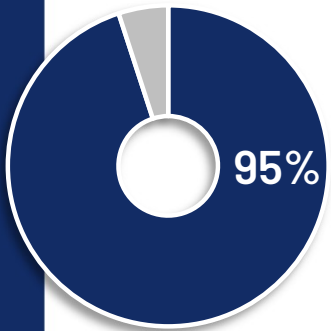


To maximize profitability in medical business between 2025 and 2030,
We will promote a shift to a direct sales model through group-wide M&A initiatives.

Progress as of Q3: Completion of ISM Group's integration. Discussions are progressing with a carefully selected group of high-quality candidate companies, each with sales several times that of ISM, regarding the most recent M&A deal.

95% of Mighty series sales are made via sales agents

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



【M & A Targets】

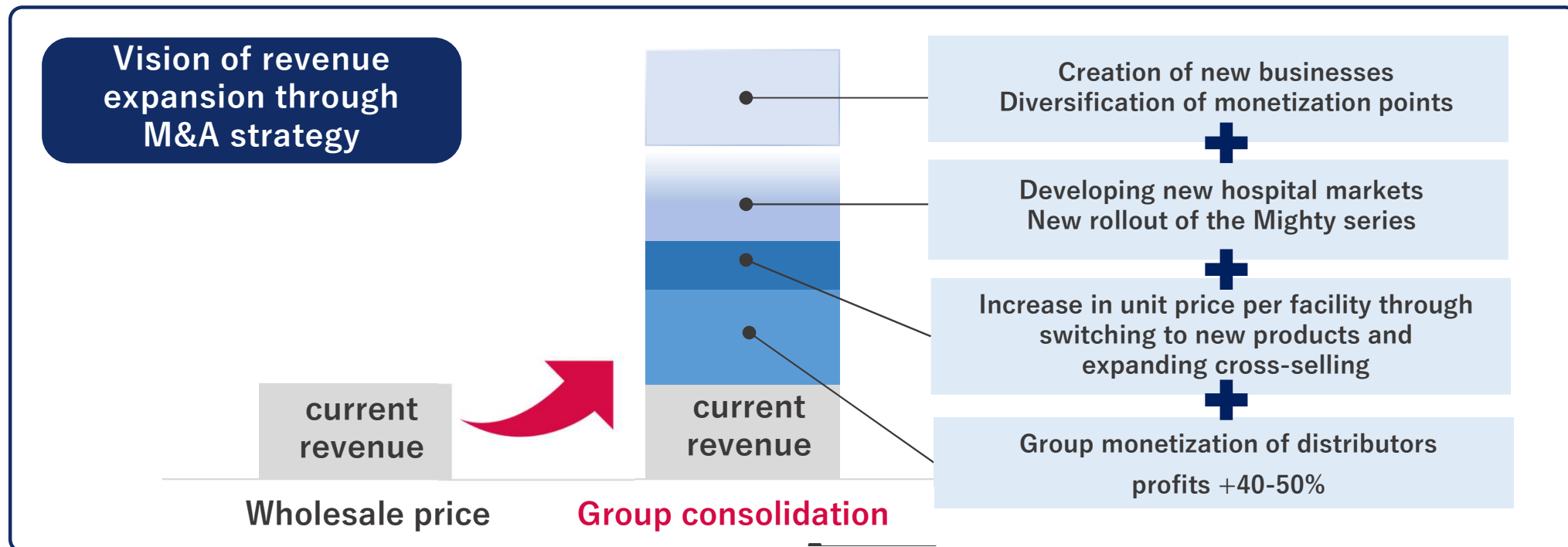
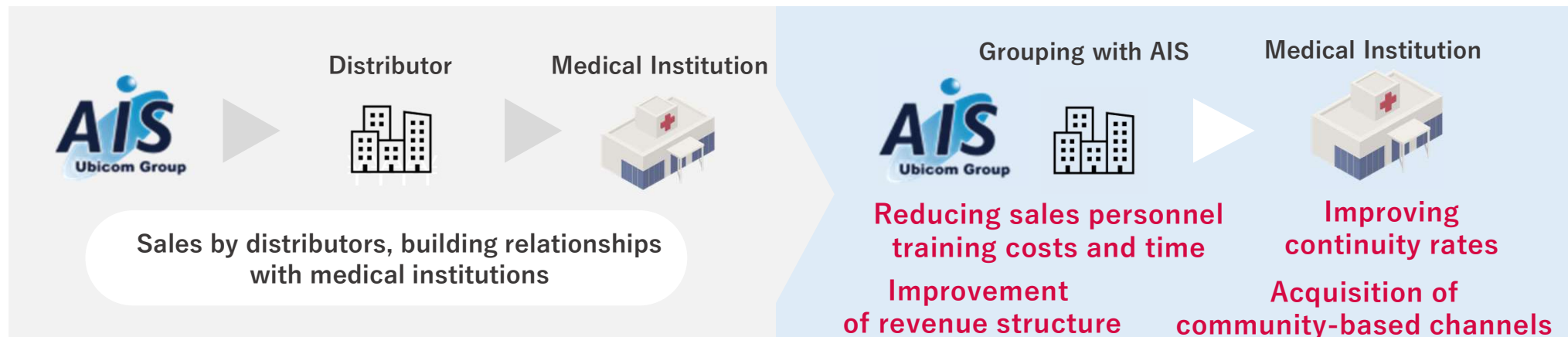
- Number of deals: 8 to 10 companies between 2025 and 2030.
- Sales scale: A locally rooted medical network company with up to 1 billion yen in sales revenue.
- Capital Policy: Leverage a solid financial foundation, with a basic policy of conducting M&A using internal funds.

Kyushu base
ISM Co.

Image of Scale Expansion through M&A Strategy

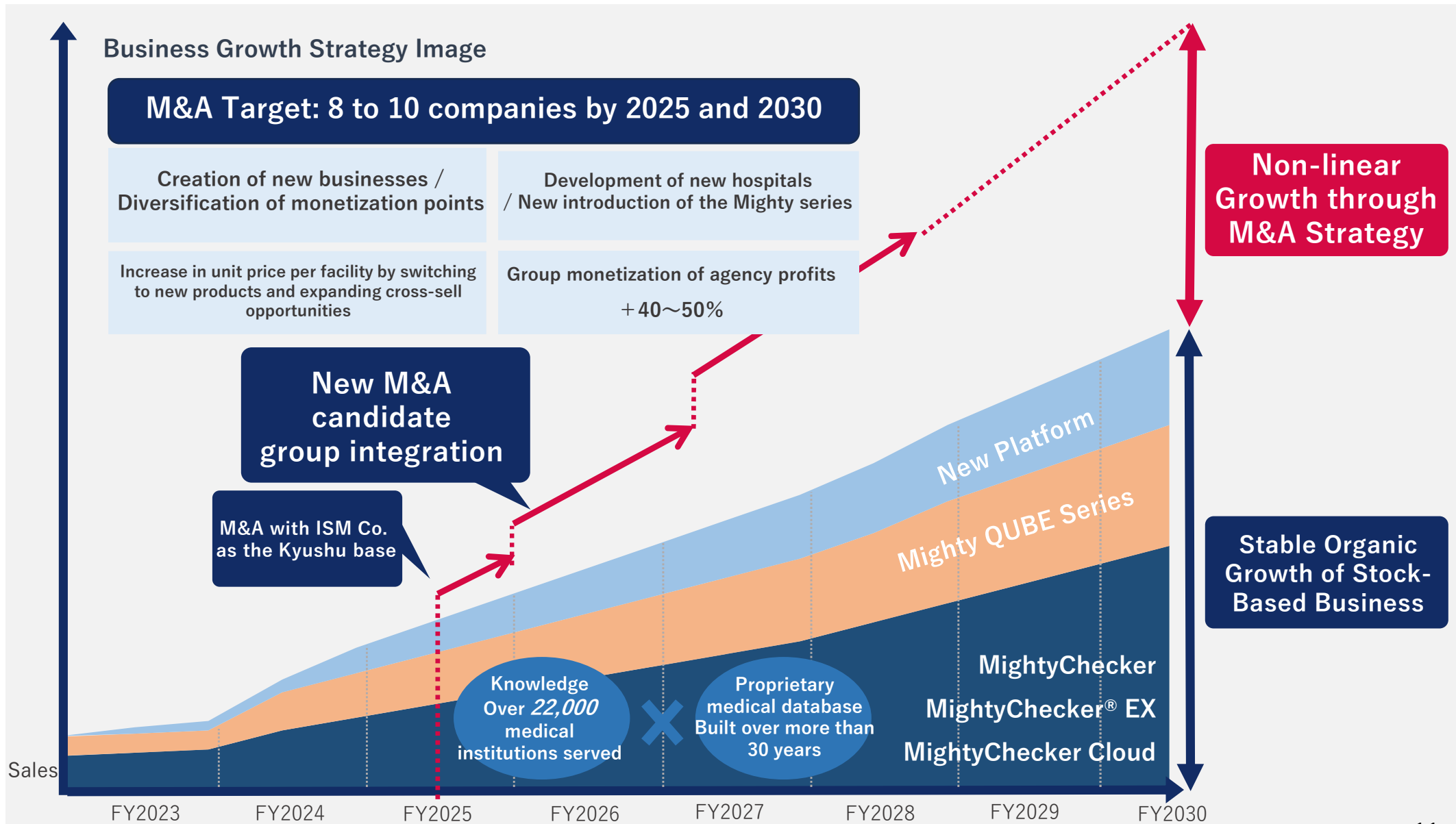
Strengthening the Revenue Structure through M&A of Sales Agencies

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.



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 Q3 of FY2025 (Business Performance)



From Q3, we began training approximately 50 AI engineers to leverage watsonx and related technologies. As part of our preparations for full-scale acceptance of AI-driven projects, we strategically restrained short-term and small-scale project intake, resulting in a year-on-year decline in sales and operating profit. Meanwhile, at our Philippine subsidiary, the expansion of direct contract projects and progress in cost structure reforms limited the decline in sales, while operating income improved significantly.

| (Unit: million yen) | Q3 of FY2024 (Accumulated) | | Q3 of FY2025 (Accumulated) | | YoY Comparison | Variance |
|---------------------|----------------------------|----------------|----------------------------|----------------|---------------------------|-------------|
| | Amount | Sales Ratio | Amount | Sales Ratio | | |
| Sales | 3,468 | 100.0 % | 2,999 | 100.0 % | 86.5 % (-13.5%) | -469 |
| Operating Income | 442 | 12.8 % | 290 | 9.7 % | 65.6 % (-34.4%) | -152 |

【Factors Behind the YoY Decline in Technology Consulting Business】

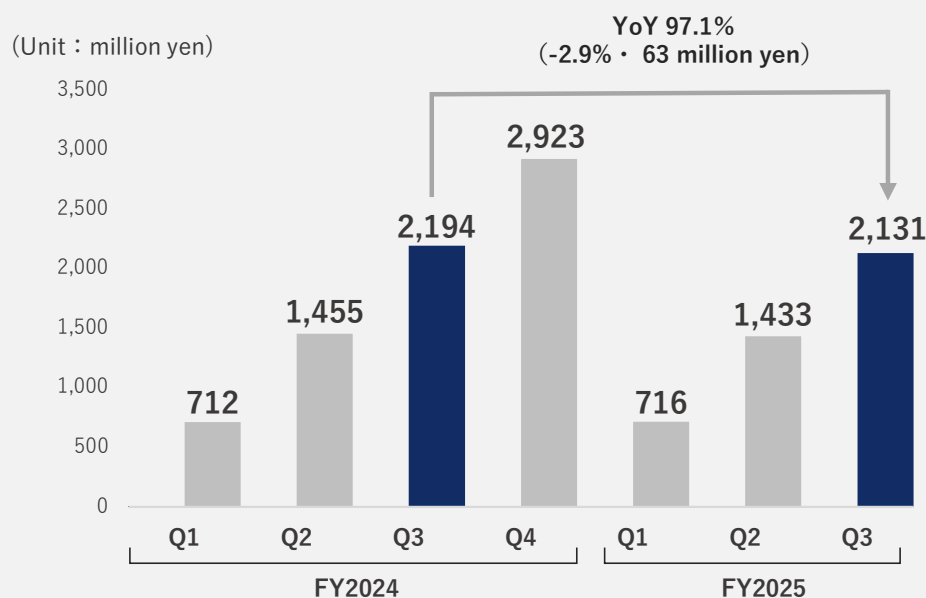
- As announced, operating income in the first and second quarters fell by approximately JPY 60 million due to strategic order restrictions in response to U.S. tariffs.
- In Q3 at our Japan parent company, with a view toward transitioning to a high-value-added, high-productivity model leveraging IBM's watsonx and related technologies, we prioritized the establishment of an AI-driven development framework. As we began training approximately 50 AI engineers, we strategically restrained the acceptance of small-scale and short-term projects, resulting in a decrease in operating income of approximately JPY 70 million. (Details regarding the transition to the AI-driven development model are described later.)
- This reflects a temporary revenue restraint for future growth, rather than a decline in business competitiveness.

Technology Consulting Business: Philippine Subsidiary Performing Strongly

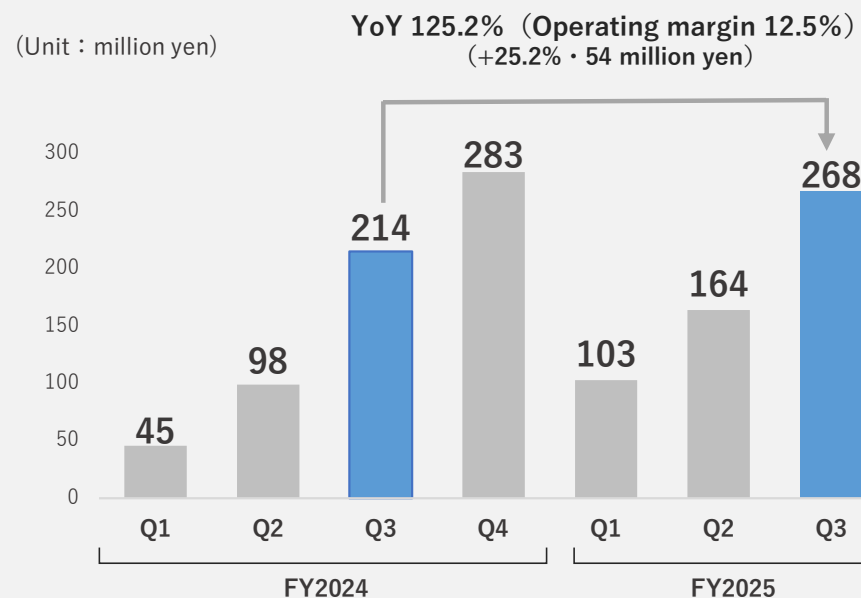
【Factors behind strong performance at the Philippine subsidiary (Lower sales, higher income)】

- Revenue of the Philippines subsidiary is strong across projects routed through the Japanese parent company and direct or overseas clients, including those in the Philippines and the U.S. In the third quarter, revenue declined slightly due to a decline in projects routed through Japan.
- Meanwhile, under our Go Global strategy, the expansion of direct contract projects, including engagements with leading companies in advanced **U.S. healthcare / life sciences sectors, has progressed, resulting in greater diversification of the sales structure.**
- In addition, **management-led cost structure reforms** implemented since Q2, including cost reductions and optimization of personnel and **indirect expenses driven by the Japan headquarters**, contributed to improved profitability.
- As a result, the decline in sales was limited, while operating income improved significantly, increasing by 25.2% year-on-year (+ JPY 54 million).

Philippine Subsidiary Sales



Philippine Subsidiary Operating Income



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”[※] and related technologies 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.



Roadmap for Building an AI-Driven Development Framework Leveraging IBM's "watsonx" and related technologies

Phased development of an AI-Driven delivery model using IBM's "watsonx" and related technologies

Validation ⇒ PoC ⇒ Implementation

Q3 of the Current Fiscal Year Validation Phase

Analyzing watsonx assets with our technical and English capabilities to build a delivery framework for the Japanese market and simulate efficiency and cost reduction

Q4 of the Current Fiscal Year PoC Phase

Evaluation of development environments and AI engines, proposed a PoC to IBM, and started the project

Future Implementation & Commercialization Phase

Full-scale order intake under the AI-driven development model
Expansion of high-value-added High-margin projects

Development environment validation
watsonICA, IBM Bob, GitHub Copilot etc.
AI engine (LLM) evaluation
ChatGPT, Gemini, Claude etc.

① Personnel Strategy

Converting existing resources
into AI-capable personnel

watsonx

② Productivity Improvement

Development
efficiency

+38%※

Expansion of high-value-added
High-productivity

High-margin projects

① Personnel Strategy: Building AI-Capable Personnel Centered on watsonx

By embedding AI implementation from the early stages of personnel development, we shorten ramp-up periods and enhance our ability to deliver high-value-added projects.

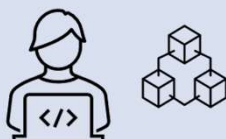
Training Framework

Upgrading the new graduates development program “ACTION” into an AI-specialized curriculum incorporating watsonx and related technologies.

Japanese Education



IT Fundamentals



Advanced
Technologies



watsonx



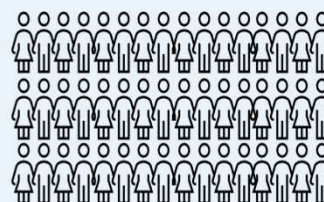
② Productivity Improvement

We drive efficiency in design, implementation, testing, and other development processes through an AI-driven development framework.

In the targeted development processes, we are validating the potential to achieve approximately a $1.6 \times$ increase in productivity **per person-month** through improvements in development efficiency



Code generation • Testing processes
Development time reduced by
38%※



160 personnel

Project handling capacity $1.6 \times$

Without increasing headcount . . .



100 personnel



< Quality Assurance and Earnings Stability >

- By reflecting the added value of engineers' AI skills in pricing, we **improve project profitability**.
- Stabilization of **development quality and reduction of rework** through automated code checks and standardized reviews.
- Through AI-driven development, we shorten learning and idle periods that arise during transitions between projects, thereby **improving rates and labor cost efficiency**.

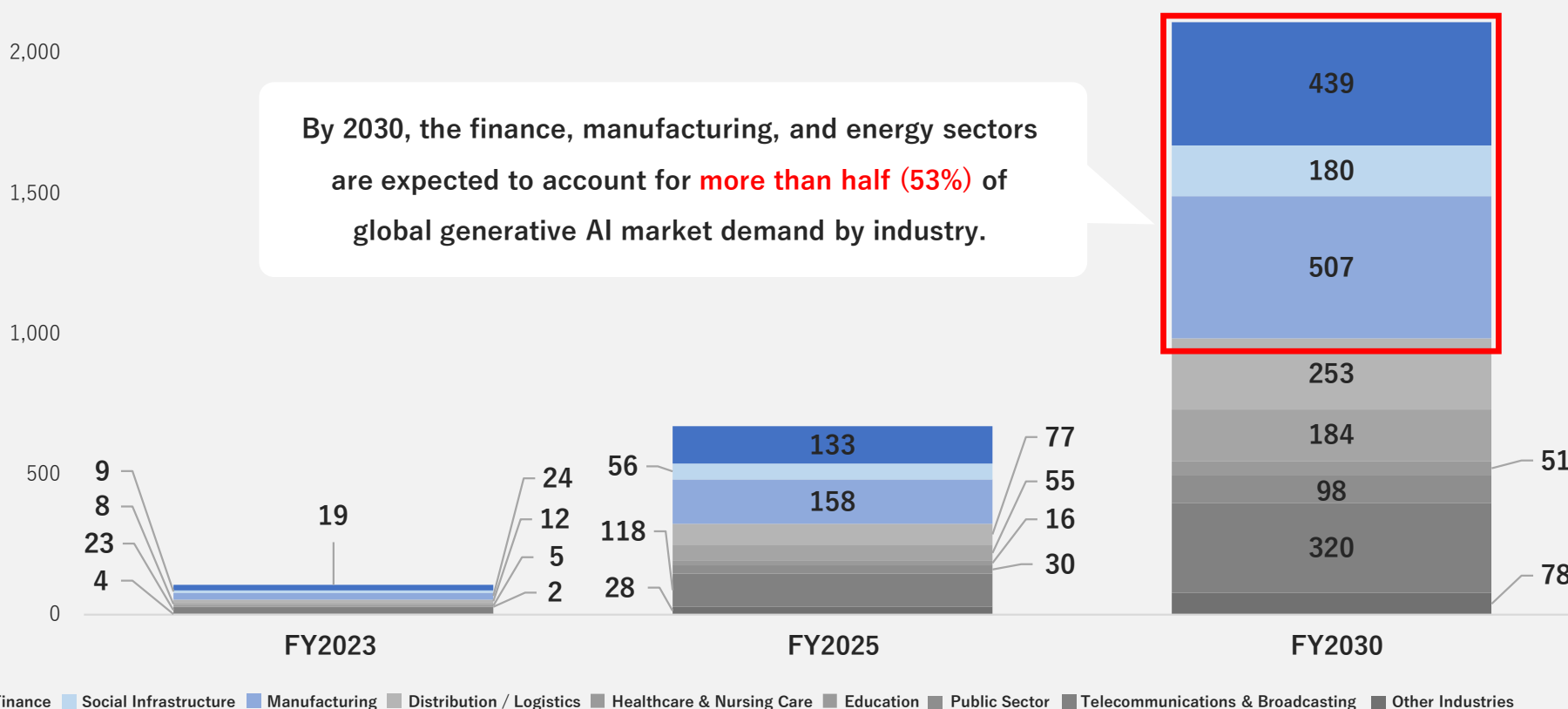
Target Domains for Building an AI-Driven Development Framework Leveraging watsonx and related technologies



The generative AI market is expected to expand both in Japan and globally, with substantial demand projected toward 2030, particularly in the finance, manufacturing, and energy sectors. In light of this market environment, we have designated the **finance, manufacturing, and energy domains**, where high levels of security and accuracy are required, as our strategic focus areas and are targeting these domains accordingly.

(Unit: USD billion)

Global Generative AI Market Demand Outlook by Industry※

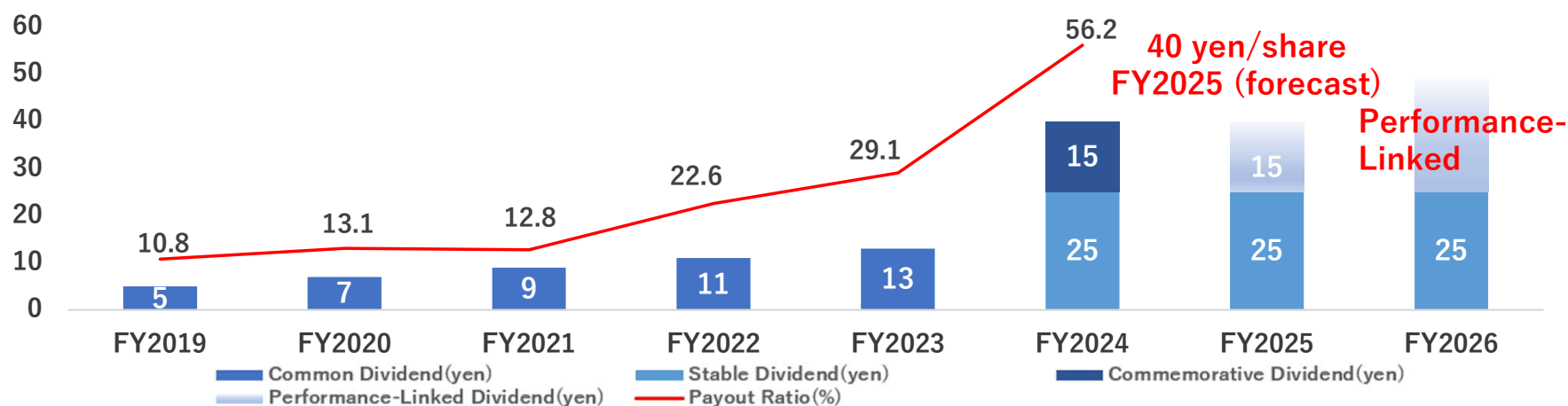


Dividend Policy

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)

■ Operating income

■ Operating income from New Businesses, Alliances, and M&A

● Sales

June, 2016
TSE Mothers Listing

December, 2017
Moved to TSE 1st Section

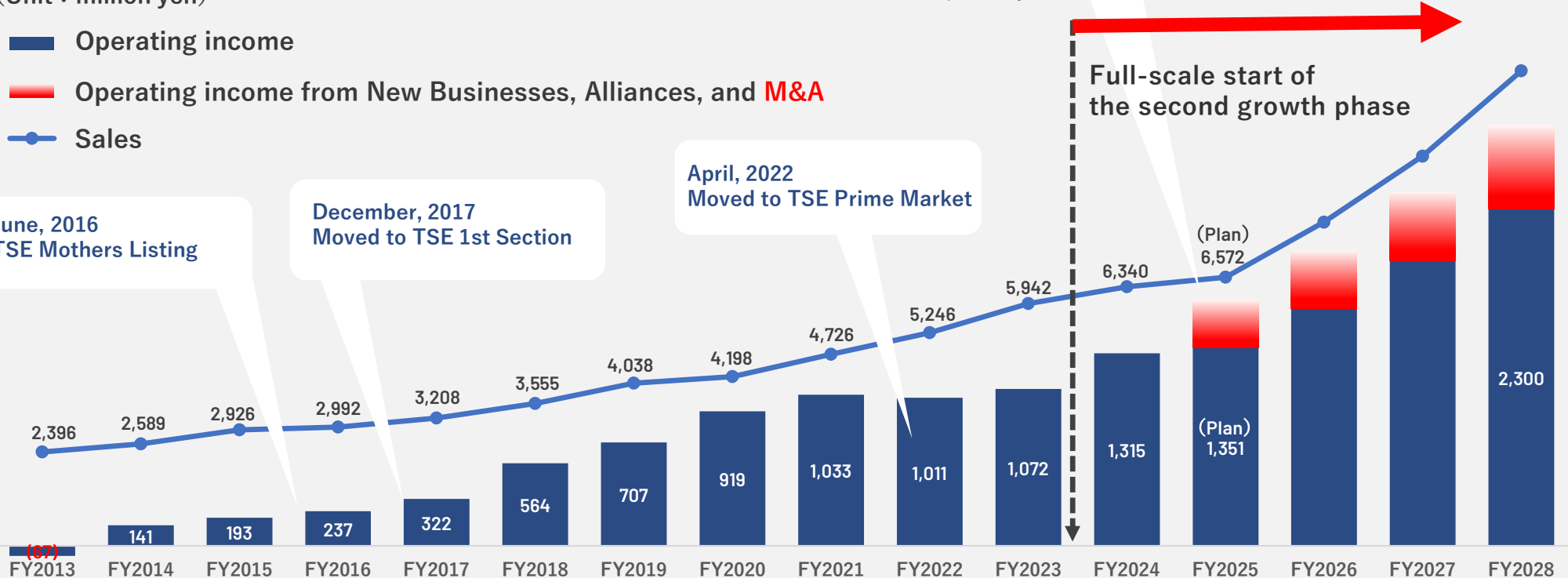
April, 2022
Moved to TSE Prime Market

Feb, 2026

Change in market segment to "TSE Standard Market"

Advancing M&A strategy within the Medical Business and Concentrating investment towards establishing an AI-driven utilization framework leveraging IBM's "watsonx" and related technologies within the Technology Consulting Business. Aiming for further business expansion and enhanced profitability.

Full-scale start of
the second growth phase



| (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



Reforming the workstyle of medical professionals
Improving the profitability of medical institutions
Improving medical safety and quality

Mission

AI × Subscription model
Operating income margin of 60% or higher

Business Model

Medical database cultivated over more than 30 years
Owning numbers of AI engines

Strengths

More than 22,000 medical institutions
Healthcare-related businesses

Clients

02

Technology Consulting Business

Against the backdrop of an anticipated shortage of 3.26 million AI and robotics personnel by 2040, we are strengthening AI talent development at our Philippine base.



To Build an AI-Driven Development Framework, we have initiated preparations to establish a dedicated AI Center.
Over 900 young sophisticated engineers

Over 30 years of proven experience and trust in offshore development
Lab-based Development Partnership
Offshore transfer consulting

■ Technology: AI, IoT, etc.

■ Strategic markets: Healthcare, Finance/Public sector, Automotive, PC/IT devices, Real Estate, Energy/Infrastructure etc.

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 EMR 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

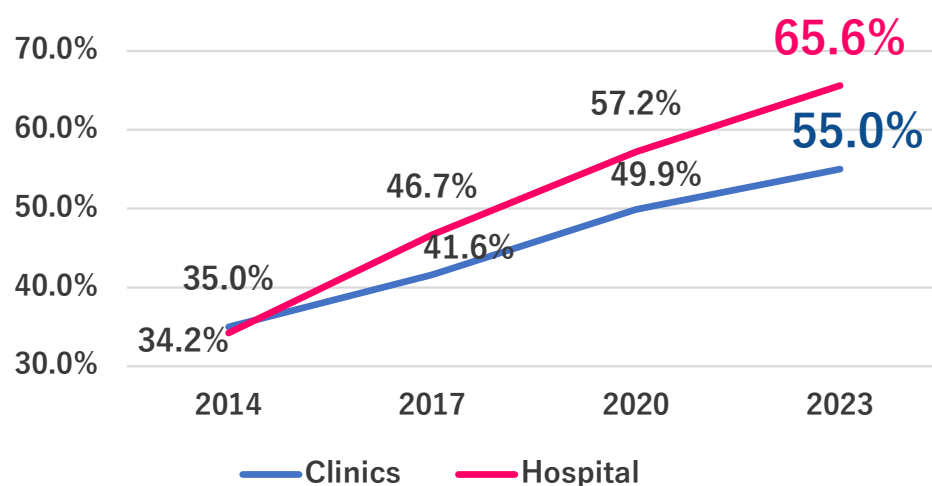
Promoting structural restraint in social security expenditure and advancing healthcare digital transformation as key policy priorities, thereby enhancing efficiency and standardization within healthcare operations.

Management Improvement Solutions for Healthcare Organizations

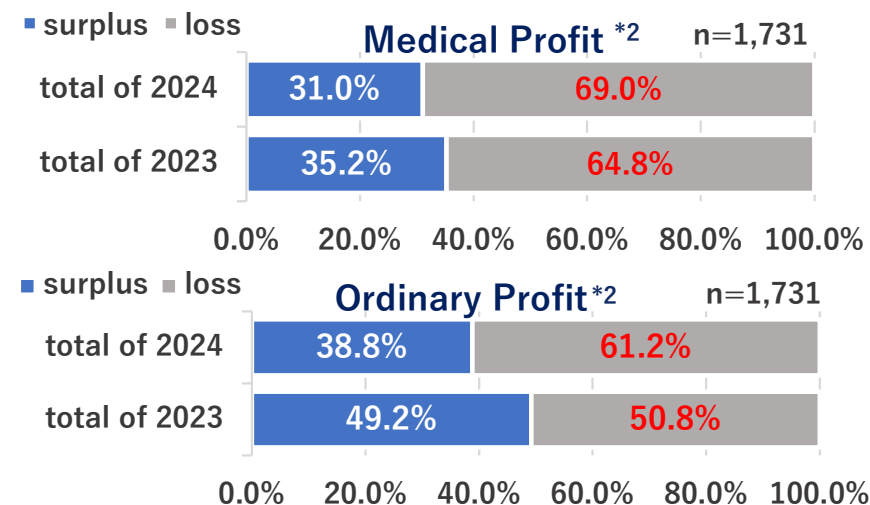
Promoting the implementation of the “Mighty” series

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



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

Mighty QUBE Hybrid

- 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 yen per annum)



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

Mighty Checker EX

- 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 yen per annum)



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.**

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 yen | 1.97 million yen (+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.

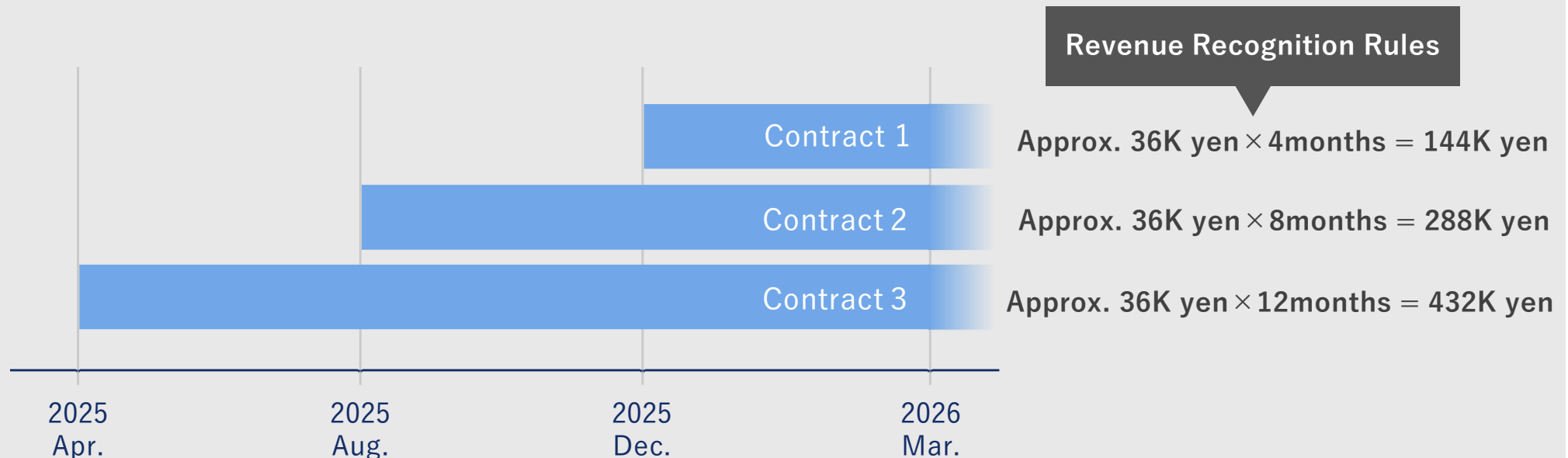
License revenue for the Mighty series adopts a “**instalment recognition**” method.

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.



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



Dramatic 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 “people × time (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.
- In IBM's global projects, AI has been deployed across multiple sectors-including **the financial sector** in Europe and the U.S., **the medical sector, and manufacturing sector**-driving significant improvements in client operations and development speed.

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 personnel, 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.

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

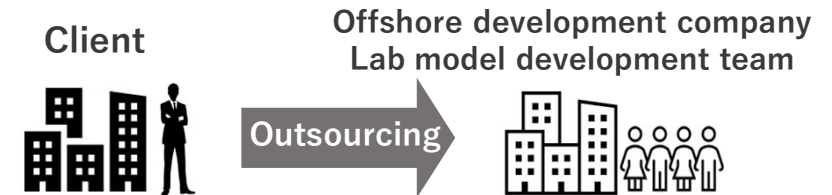
【 Risks and Concerns of Conventional Offshore Development 】

In case the of setting up an offshore base



- × 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.

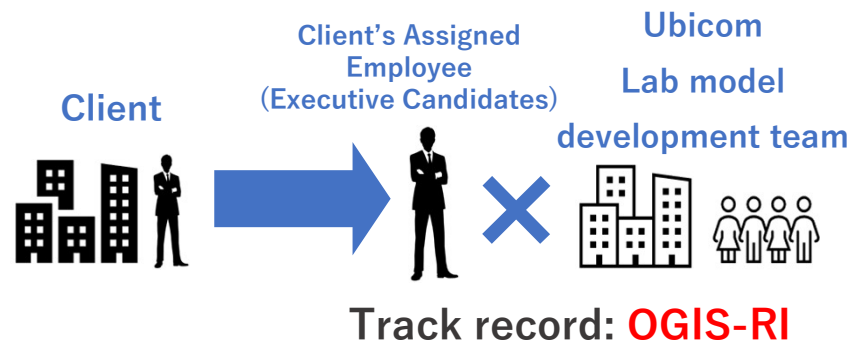
In case the of conventional Lab-type development



- × 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



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

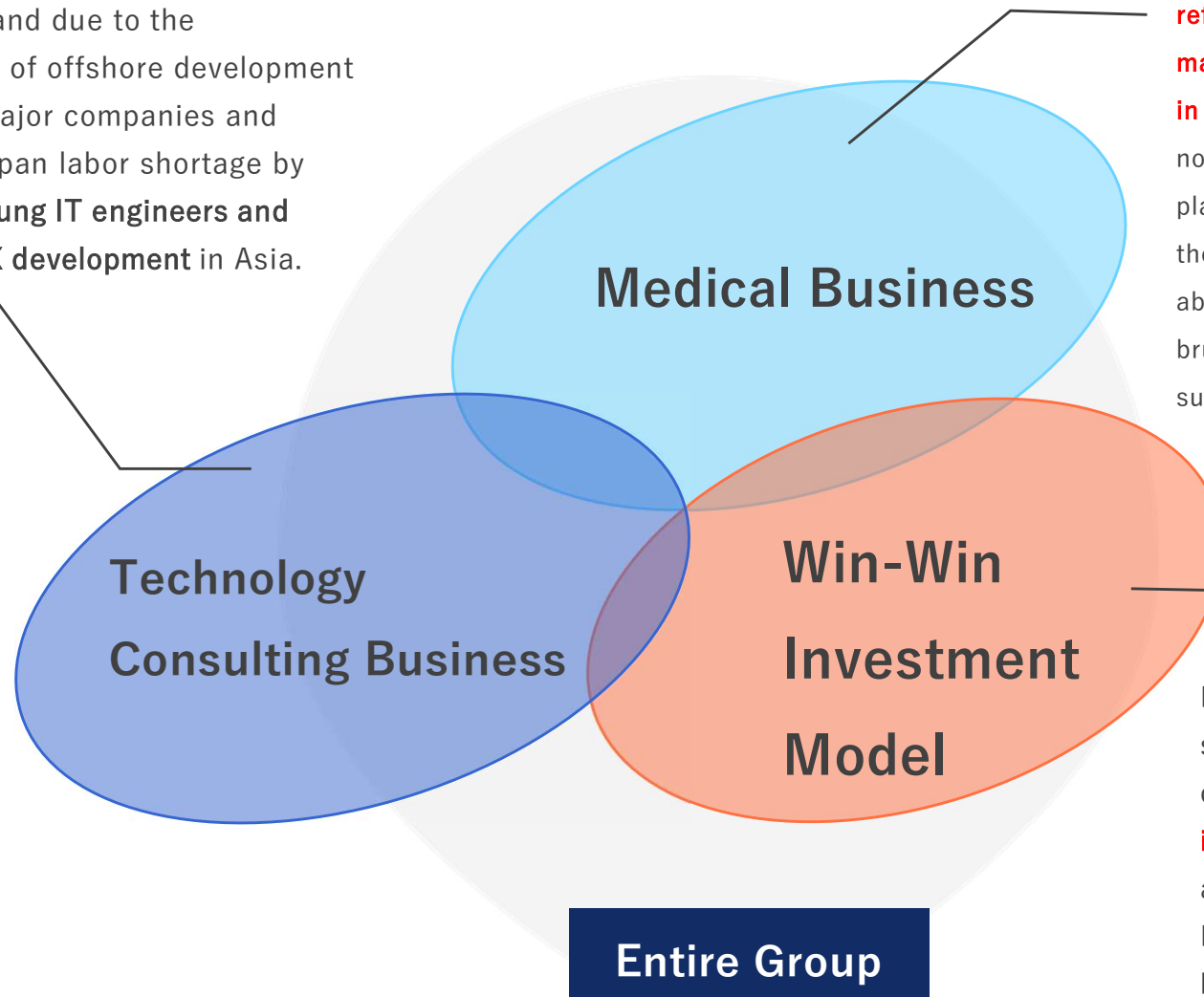
- Able to implement **from upstream to downstream in a single process.**
- Seconding executive candidates allows them to gain offshore development expertise and **experience working with foreign engineers.**
- Efficient **communication** enables rapid development.

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

| | Goals | Concrete Activities | Related SDGs |
|---|---|---|---|
| E | <ul style="list-style-type: none"> • To reduce CO2 emissions • Global partnership | <ul style="list-style-type: none"> • To make the electric power consumed at the head office 100% derived from renewable energy • Investment in equipment of subsidiaries in the Philippines |     |
| S | <ul style="list-style-type: none"> • Initiatives for diversity | <ul style="list-style-type: none"> • 3 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 | <ul style="list-style-type: none"> • Fortification of the governance structure | <ul style="list-style-type: none"> • Information disclosure and securing] of transparency • Diversity of executives • Disclosure of the commitment of top executives • Hiring and training skilled human resources |  |

■ Corporate name: Ubicom Holdings, Inc. (Standard 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 |

- 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.

