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February 5, 2026

## **Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)**

Company name: Ubicom Holdings, Inc.

Listing: Tokyo Stock Exchange

Securities code: 3937

URL: <https://www.ubicom-hd.com/>

Representative: Masayuki Aoki , CEO

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

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

### **1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)**

#### **(1) Consolidated operating results (cumulative)**

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2025	4,420	(6.8)	992	(0.5)	976	(1.5)	766	10.4
December 31, 2024	4,741	7.8	997	29.0	991	38.3	694	50.6
Note: Comprehensive income			For the nine months ended December 31, 2025:	¥	714 million	[	(2.6)%]	
			For the nine months ended December 31, 2024:	¥	733 million	[	83.1%]	

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2025	63.26	-
December 31, 2024	57.66	57.66

#### **(2) Consolidated financial position**

	Total assets	Net assets	Equity-to-asset ratio
As of December 31, 2025	Millions of yen	Millions of yen	%
December 31, 2025	7,694	5,773	75.0
March 31, 2025	7,870	5,601	70.4

Reference: Equity

As of December 31, 2025:	¥	5,767 million
As of March 31, 2025:	¥	5,537 million

## 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended March 31, 2025	Yen -	Yen 0.00	Yen -	Yen 40.00	Yen 40.00
Fiscal year ending March 31, 2026	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				40.00	40.00

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

Breakdown of fiscal year ending March 31, 2026 (Forecast) Year-end dividend :

Stable dividend	25.00	yen
Performance-linked dividend	15.00	yen

## 3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	6,572	3.6	1,351	2.7	1,364	1.7	948	10.4	78.20

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

### \* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included:	1	companies( ISM Corporation	)
Excluded:	-	companies(	)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	12,249,920 shares
As of March 31, 2025	12,249,920 shares

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

As of December 31, 2025	126,679 shares
As of March 31, 2025	126,679 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	12,123,241 shares
Nine months ended December 31, 2024	12,050,309 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

\* Proper use of earnings forecasts, and other special matters

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
<b>Current assets</b>		
Cash and deposits	4,860,452	4,903,902
Notes and accounts receivable - trade, and contract assets	1,533,250	1,369,674
Other	217,399	214,141
Allowance for doubtful accounts	(7,045)	(5,982)
Total current assets	<u>6,604,056</u>	<u>6,481,735</u>
<b>Non-current assets</b>		
Property, plant and equipment	117,093	110,533
Intangible assets		
Software	12,582	8,233
Software in progress	8,830	57,466
Right of use assets	320,827	224,070
Total intangible assets	<u>342,241</u>	<u>289,770</u>
Investments and other assets		
Investment securities	352,449	323,000
Investments in capital of subsidiaries and associates	57,146	62,506
Deferred tax assets	305,055	313,892
Other	92,364	112,820
Total investments and other assets	<u>807,015</u>	<u>812,220</u>
Total non-current assets	<u>1,266,349</u>	<u>1,212,524</u>
<b>Total assets</b>	<u>7,870,406</u>	<u>7,694,259</u>

(Thousands of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable - trade	129,735	55,529
Short-term borrowings	100,000	102,054
Lease liabilities	127,415	119,101
Income taxes payable	260,238	61,608
Contract liabilities	783,266	826,953
Provision for bonuses	53,072	10,328
Other	317,883	283,372
Total current liabilities	1,771,613	1,458,948
<b>Non-current liabilities</b>		
Lease liabilities	180,064	95,320
Deferred tax liabilities	172,590	145,628
Retirement benefit liability	125,958	202,028
Asset retirement obligations	18,386	18,491
Total non-current liabilities	497,000	461,468
<b>Total liabilities</b>	2,268,614	1,920,416
<b>Net assets</b>		
<b>Shareholders' equity</b>		
Share capital	922,816	922,816
Capital surplus	827,433	829,456
Retained earnings	3,838,765	4,120,695
Treasury shares	(295,669)	(295,669)
Total shareholders' equity	5,293,347	5,577,300
<b>Accumulated other comprehensive income</b>		
Valuation difference on available-for-sale securities	69,399	38,292
Foreign currency translation adjustment	262,485	278,936
Remeasurements of defined benefit plans	(87,698)	(127,093)
Total accumulated other comprehensive income	244,186	190,135
Share acquisition rights	64,258	6,408
<b>Total net assets</b>	5,601,792	5,773,843
<b>Total liabilities and net assets</b>	7,870,406	7,694,259

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the nine months ended December 31, 2025

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	4,741,203	4,420,479
Cost of sales	2,863,263	2,564,075
Gross profit	1,877,939	1,856,403
Selling, general and administrative expenses	880,475	864,376
Operating profit	997,463	992,027
Non-operating income		
Interest income	9,202	7,687
Dividend income	-	11
Share of profit of entities accounted for using equity method	3,086	4,153
Other	582	3,169
Total non-operating income	12,871	15,022
Non-operating expenses		
Interest expenses	5,771	6,528
Interest expenses of rental payments	7,342	16,156
Foreign exchange losses	5,244	7,364
Other	634	606
Total non-operating expenses	18,993	30,655
Ordinary profit	991,342	976,393
Extraordinary income		
Gain on sale of non-current assets	-	691
Gain on sale of investment securities	-	48,289
Gain on bargain purchase	-	2,222
Total extraordinary income	-	51,203
Extraordinary losses		
Loss on retirement of non-current assets	0	200
Total extraordinary losses	0	200
Profit before income taxes	991,342	1,027,396
Income taxes	296,522	259,043
Profit	694,819	768,352
Profit attributable to non-controlling interests	-	1,492
Profit attributable to owners of parent	694,819	766,859

Quarterly Consolidated Statement of Comprehensive Income  
For the Nine-Month Period

(Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	694,819	768,352
Other comprehensive income		
Valuation difference on available-for-sale securities	(16,677)	(31,098)
Foreign currency translation adjustment	32,349	16,450
Remeasurements of defined benefit plans, net of tax	22,944	(39,395)
Total other comprehensive income	38,616	(54,043)
Comprehensive income	733,436	714,309
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	733,436	712,807
Comprehensive income attributable to non-controlling interests	-	1,501