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3Q , Fiscal Year Ending March 2026

# Financial Results

February 5, 2026



United, Inc.  
(TSE Growth: 2497)

# Agenda

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Operating profit and below are progressing as planned against the forecast.  
Due to Brewus Inc. and Fogg, inc. deviating from the plan, the sales progress rate remains at 66%.  
In the fourth quarter, we all aims to reach the forecast level for sales as well.

	Fiscal Year Ending March 2026 Forecast	Fiscal Year Ending March 2026 3Q
Sales	10,000 Millions of yen	6,557 Millions of yen
Operating profit	-1,200 Millions of yen	-942 Millions of yen
Ordinary profit	-1,250 Millions of yen	-979 Millions of yen
Net income	-1,400 Millions of yen	-945 Millions of yen

Business Segment Performance Highlights of 3Q FY03/26

(Millions of yen)		Fiscal Year Ending March 2026 Forecast	Fiscal Year Ending March 2026 3Q	Progress rate	YoY
Investment <div>Details p.7</div>	Sales	50	322	645%	-93%
	Operating profit	-400	-125	-	-4,188
Education <div>Details p.19</div>	Sales	4,000	2,712	68%	+220%
	Operating profit	0	-137	-	+193
HR Solution <div>Details p.26</div>	Sales	800	584	73%	+18%
	Operating profit	-80	-41	-	+76
Ad Tech/ Content Business <div>Details p.29</div>	Sales	5,150	2,950	57%	-8%
	Operating profit	360	91	26%	-61%

# Agenda









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# Business Segments and Their Components

Core Businesses

Earnings Drivers

Business Segments	Constituent companies / businesses	Business Description
Investment	 Investment Division	Investment in and hands-on support for startups
Education	  Brewus Inc.	Operation of "Best Kobetsu," tutoring schools for elementary to high school students  App development business and IT education business
HR Solution	  LIBASE Inc.	RPO (Recruitment Process Outsourcing) business and personnel referral business  Designer-focused matching business
Ad Tech/Content	  International Sports Marketing Co., Ltd.  Fogg, inc.	Development and operation of ad technology services  Digital marketing support for the sports industry  Online lottery business and original official goods business

# Investment

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Investment | Progress Against Forecast

Progressed ahead of the full-year forecast as of the third quarter, mainly due to the sale of securities and the recording of gains on the operation of LP investments.

(Millions of yen)	Fiscal Year Ending March 2026 Forecast	Fiscal Year Ending March 2026 3Q	Progress rate	YoY
Sales	50	322	645%	-93%
Operating profit	-400	-125	-	-4,188

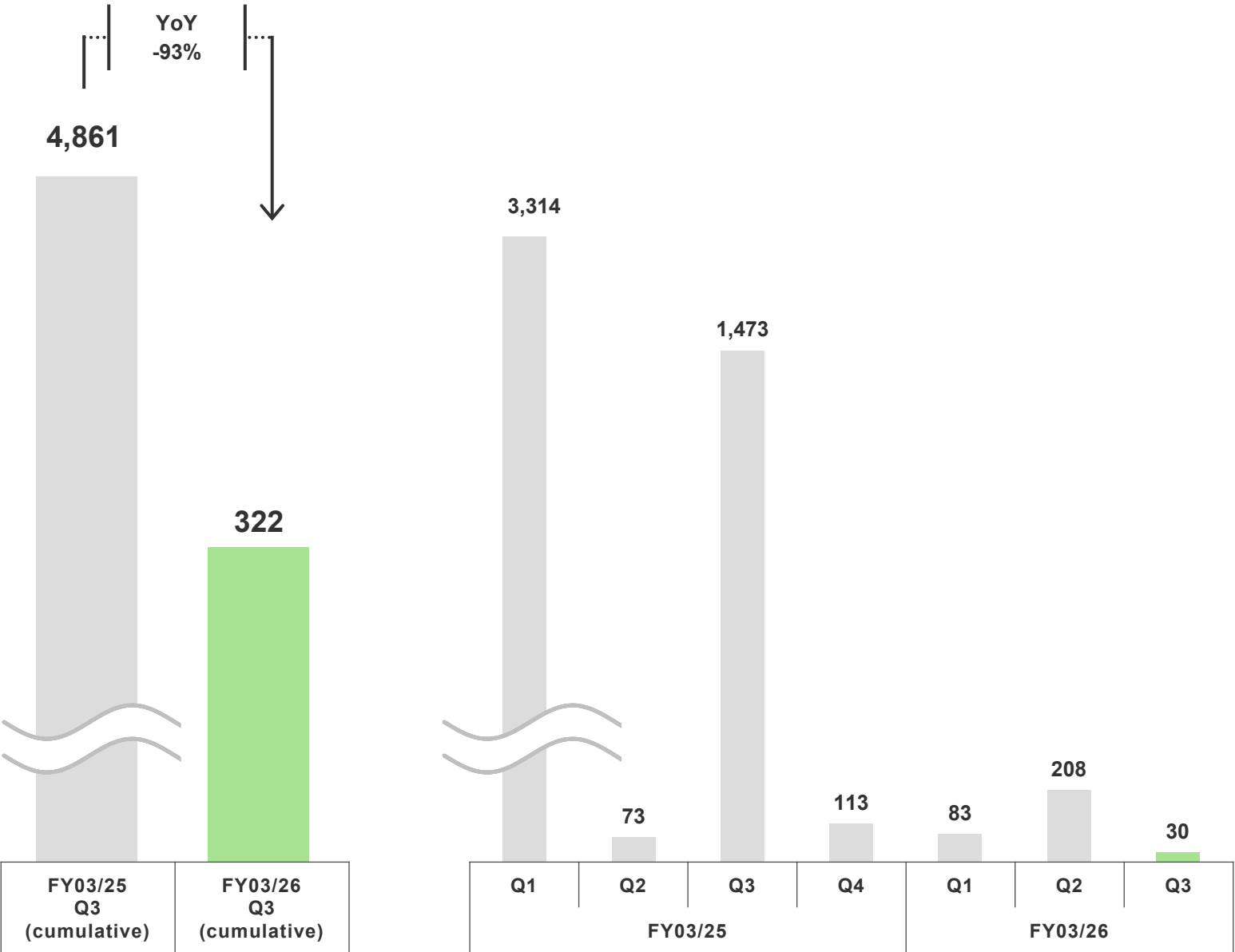


Investment | Sales and Operating Profit Trend

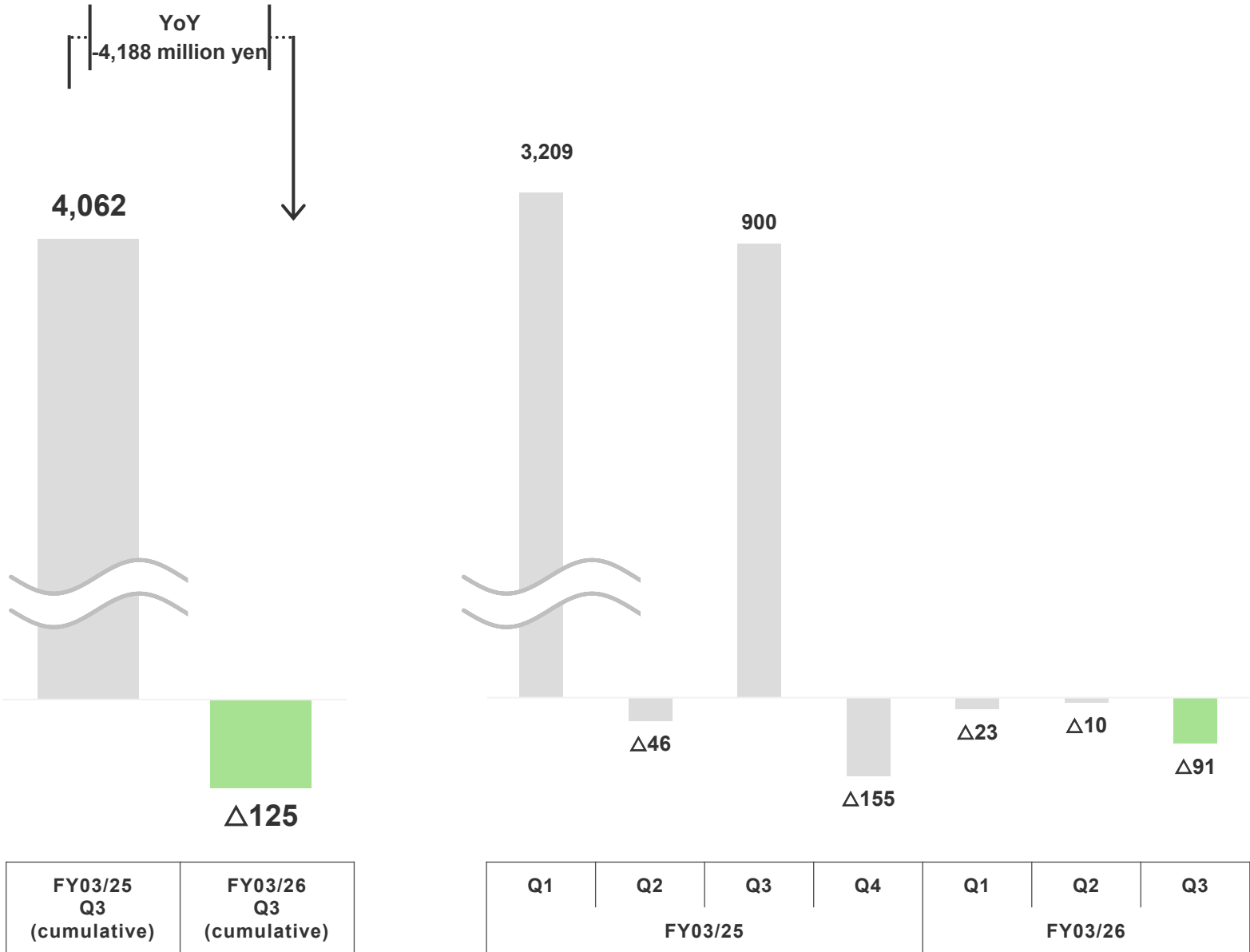
This fiscal year, we do not expect any large-scale sales of securities, resulting in a decrease in sales and profit compared to the same period last year.

Due to the nature of the business, performance fluctuates significantly depending on the timing and scale of sales of securities held.

Sales Trend (Millions of yen)

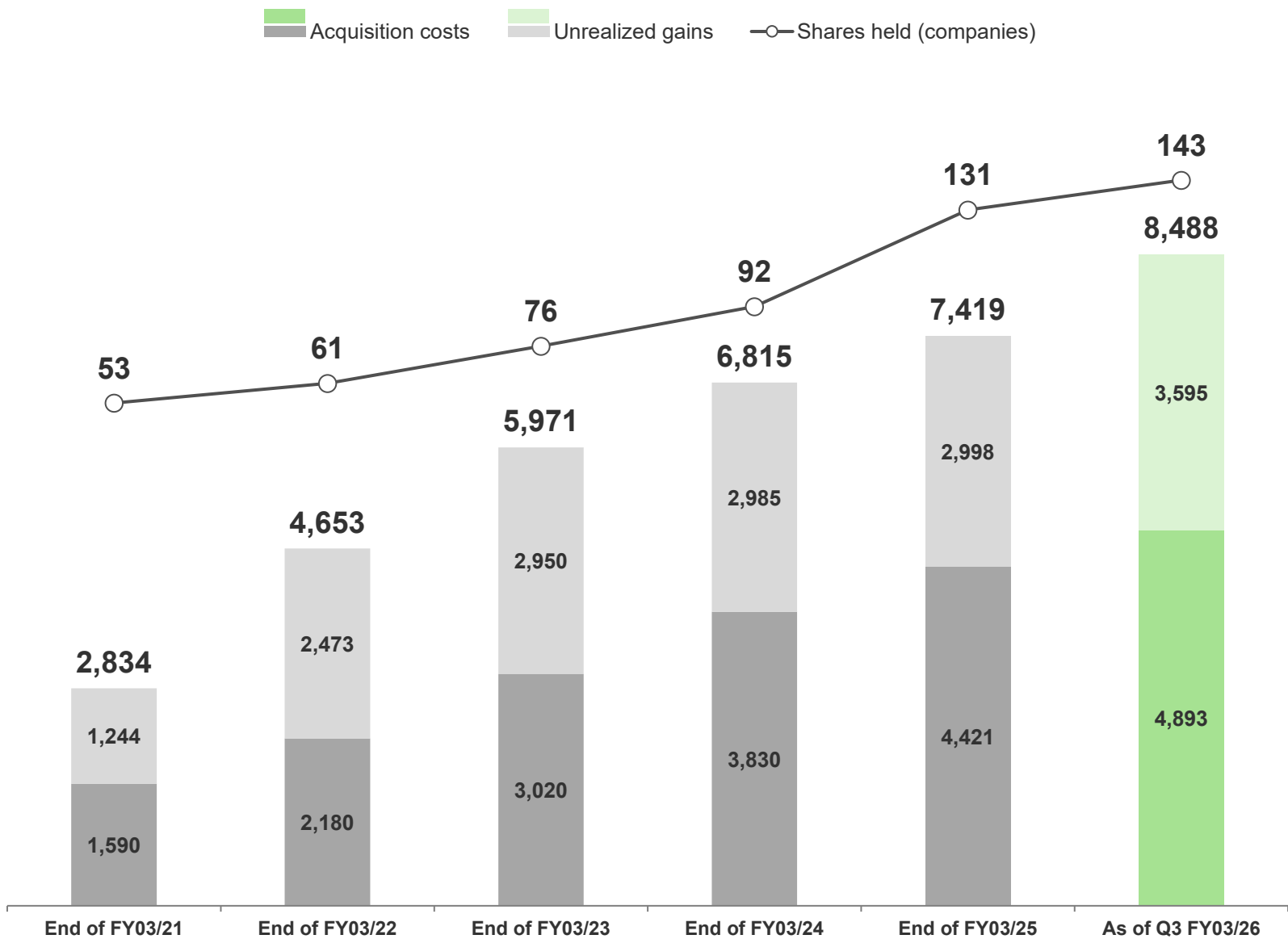


Operating Profit Trend (Millions of yen)



As of end-December 2025, UNITED, Inc. held unlisted shares in 143 companies with a market value of 8.4 billion yen.

Value of Unlisted Shares Held (Millions of yen) \*



Breakdown of Operational Investment Securities

	Investee Companies	As of December 31, 2025 Amount on B/S
Listed shares	<div><ul style="list-style-type: none"><li>Mercari, Inc.</li><li>WonderPlanet Inc.</li><li>CyberBuzz, Inc.</li><li>SOCIALWIRE CO., LTD.</li><li>Excite Holdings Co., Ltd.</li><li>Interworks Confidence Inc.</li></ul></div>	Approx. <b>1.5</b> billion yen
unlisted shares	<b>143</b> companies	Approx. <b>4.8</b> billion yen
LP investments	<b>47</b> funds	Approx. <b>1.8</b> billion yen

\*Calculated based on the latest reports from issuers.

We made new investments in 6 companies in Q3 FY03/26.

web3



Penguin Securities Holdings Pte. Ltd.  
Invest made in  
December 2025

Established	February 2023
Representative	Kentaro Kawabe
Business Description	<ul style="list-style-type: none"><li>Provides services such as crypto asset derivatives based in Singapore.</li><li>Already entered into a capital and business alliance with Daiwa Securities Group. Expect business expansion in anticipation of the full-scale entry of the Japanese market for crypto asset trading.</li></ul>


AI



Nehan  
Nehan Inc.  
Invest made in  
October 2025

Established	October 2021
Representative	Momoto Tsurumaki, Atsushi Kijima
Business Description	<ul style="list-style-type: none"><li>Provides an AI bidding platform that utilizes generative AI to improve operational efficiency and transform business processes related to public bidding.</li><li>Expect business growth through the elimination of structural inefficiencies in public bidding, which is worth approximately 27 trillion yen.</li></ul>

AI



Livetoon  
Livetoon Inc.  
Invest made in  
November 2025

Established	March 2024
Representative	Kyosuke Kinoshita
Business Description	<ul style="list-style-type: none"><li>Develops services based on proprietary voice and conversation AI technology that simultaneously achieves high quality and low latency.</li><li>Expect business growth in areas that require high technology and expertise, such as medical and IP fields.</li></ul>

Foodtech



UMAMI UNITED Inc.  
Invest made in  
October 2025

Established	October 2023
Representative	Hiroto Yamazaki
Business Description	<ul style="list-style-type: none"><li>Provides plant-based alternative eggs that balance price and functional reproducibility through proprietary technology that decomposes and redesigns the functions of chicken eggs.</li><li>Started demonstration experiments with major food manufacturers, and expect demand to expand in response to chicken egg supply shortages and price hikes.</li></ul>

\*This is not a complete list.

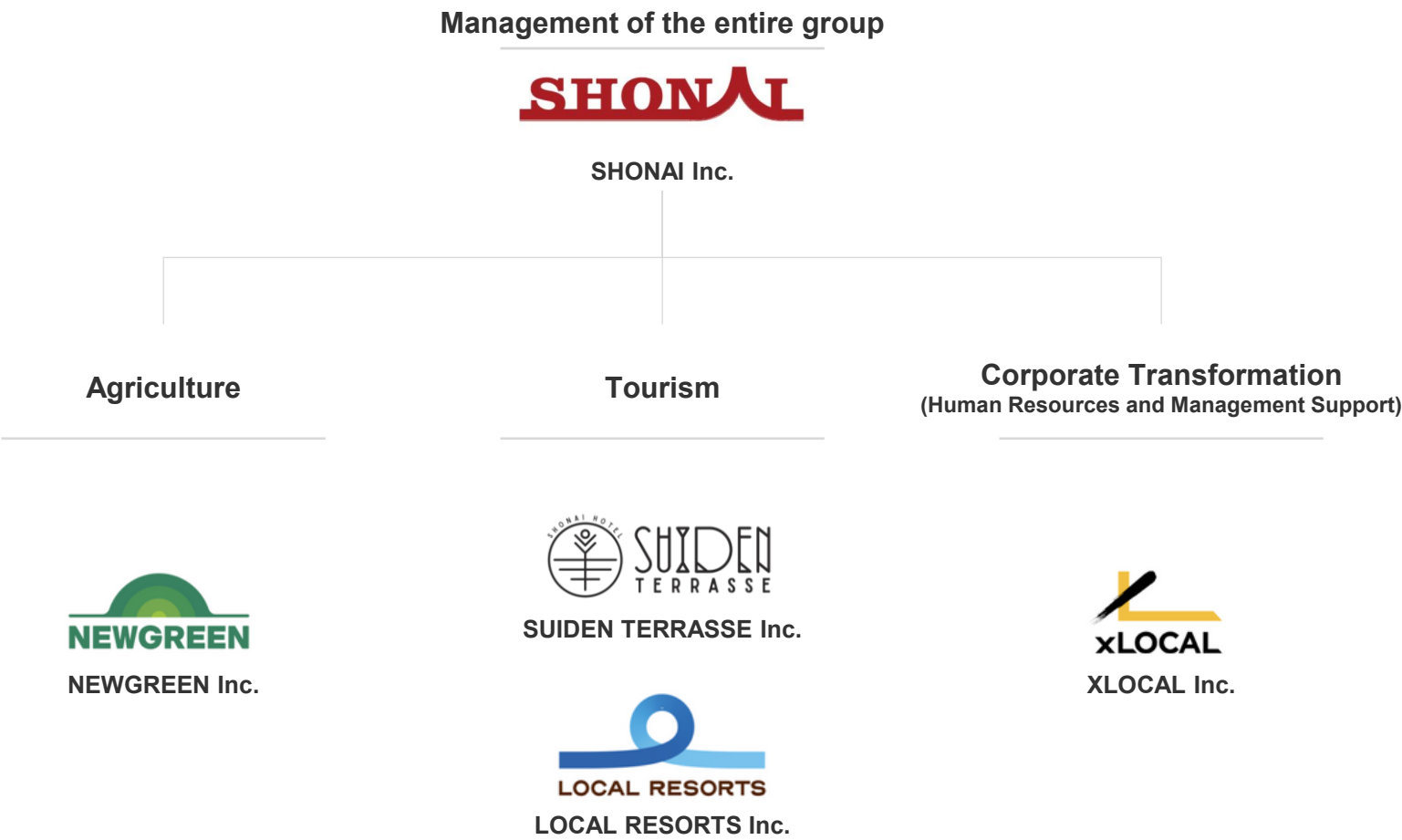
In January 2026, UNITED, Inc. invested 500 million yen as a lead investor in SHONAI Inc., which aims for economic growth originating from rural areas by solving local issues. SHONAI Inc. aims to list the entire group in FY03/31.

SHONAI Inc. Company Overview







Established	August 2014
Representative	Representative Director and CEO Daisuke Yamanaka
Headquarters	Tsuruoka, Yamagata Prefecture
VISION /MISSION	VISION: Be the hope for rural areas MISSION: Connect the potential of rural areas with the global economy

Main Group Companies of SHONAI



# Investment | Main Businesses of SHONAI Group

Domain	Company	Business Description
Agriculture	<div> NEWGREEN Inc.*1</div>	<ul style="list-style-type: none"><li>Promotion and support of water-saving cultivation*2. Sales of solutions in collaboration with BASF*3 for farmers, provision of water-saving cultivation expertise, and support for rice sales after harvest</li><li>Promotion and support of organic rice cultivation. Sales of the automated weeding robot "Aigamorobo" for farmers, and support for the sale of organic and processed rice</li></ul>
Tourism	<div> SUIDEN TERRASSE Inc.</div> <div> LOCAL RESORTS Inc.</div>	<ul style="list-style-type: none"><li>Operation of SUIDEN TERRASSE. A "hotel floating in rice paddies" in Tsuruoka City, Yamagata Prefecture, attracting 60,000 visitors annually</li><li>Revitalization, development, and operation of existing hotels. Resort hotel operations utilizing renovated properties and resources in rural areas</li></ul>
Corporate Transformation (Human Resources and Management Support)	<div> XLOCAL Inc.</div>	<ul style="list-style-type: none"><li>Operation of the "10-Billion-Yen Think Tank" community. A community of knowledge and practice for regional companies across Japan aiming to become "10-billion-yen companies"</li><li>Development of the "CHIIKIZUKAN" management HR Solution. A regional-specific side-job professional recruitment service connecting regional companies with highly specialized professional talent</li></ul>

\*1 Investment made in November 2023 as impact investments

\*2 A farming method of sowing seeds directly into fields without flooding, enabling large-scale farming and improved cultivation efficiency.

\*3 One of the world's largest chemical manufacturers, headquartered in Germany.

In UNITED, Inc.'s Investment Business, we are expanding impact investments, and the social issues that SHONAI Inc. is working to solve align with the focus areas of our impact investments.

What is Impact Investment?

Investing in startups seeking to combine solving social problems with business viability  
UNITED, Inc.'s unique initiative

Investment style	In principle, invest as lead investor
Support	In addition to the Investment Division, we provide hands-on support by fully utilizing UNITED, Inc.'s assets as a business corporation.

Main focus areas of impact investments

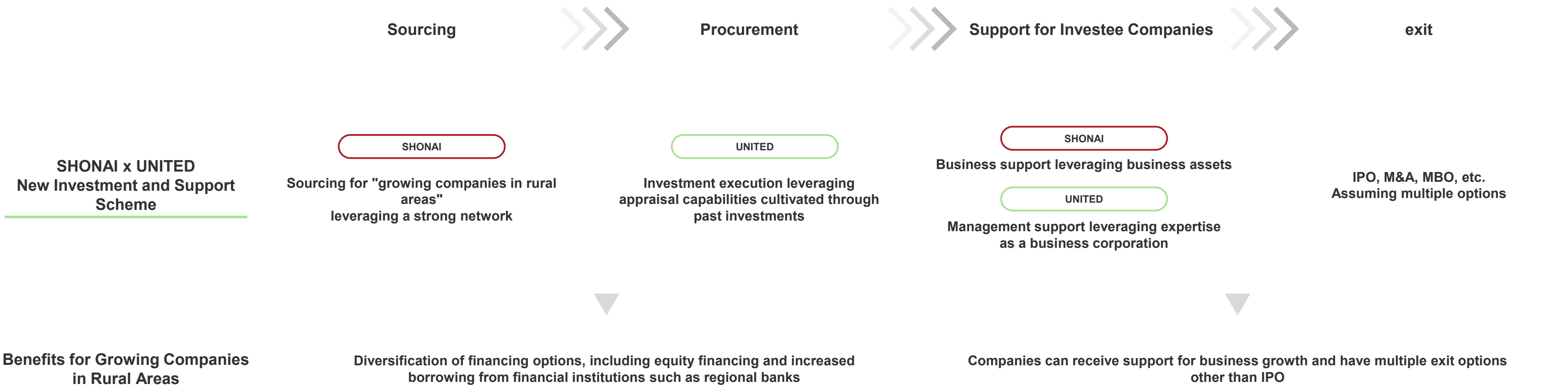
Aligns with "Redesigning regional industries" and "Sustainable development of a rich food ecosystem"

Redesigning regional industries	Sustainable development of a rich food ecosystem
Attaining carbon neutrality	Reducing the burden of caregiving and promoting the active participation of older adults

The SHONAI Group develops businesses that are expected to expand in each area. In addition, it has established an organizational structure to promote its business.

Business Environment / Policy		Organization	
Agriculture	<ul style="list-style-type: none"><li>• Due to the decrease in the number of farmers, large-scale farmland and cultivation efficiency are inevitable.</li><li>• Water-saving cultivation suitable for these is expected to spread and expand in the future.</li></ul>		<ul style="list-style-type: none"><li>• Mr. Yamanaka also serves as the Representative Director of SHONAI, Inc. and each group company, demonstrating leadership.</li><li>• At the same time, each group company has a Co-Representative Director with high expertise and experience, driving the business.</li></ul>
Tourism	<ul style="list-style-type: none"><li>• Inbound demand is recovering and expanding.</li><li>• Expansion is expected in the future through the utilization of tourism resources dormant in the region.</li></ul>		<ul style="list-style-type: none"><li>• Experienced external professionals also participate as advisors.</li></ul>
Corporate Transformation (Human Resources and Management Support)	<ul style="list-style-type: none"><li>• There are many SMEs in rural areas that are growth-oriented, but they face challenges in human resources and management know-how.</li><li>• Corporate transformation support for these companies is expected to expand in the future.</li></ul>		

Collaborate with SHONAI Group to build a new investment and support scheme for growing companies in rural areas. Under this initiative, UNITED, Inc. plans to invest a total of 1 billion yen over five years to maximize investment results.

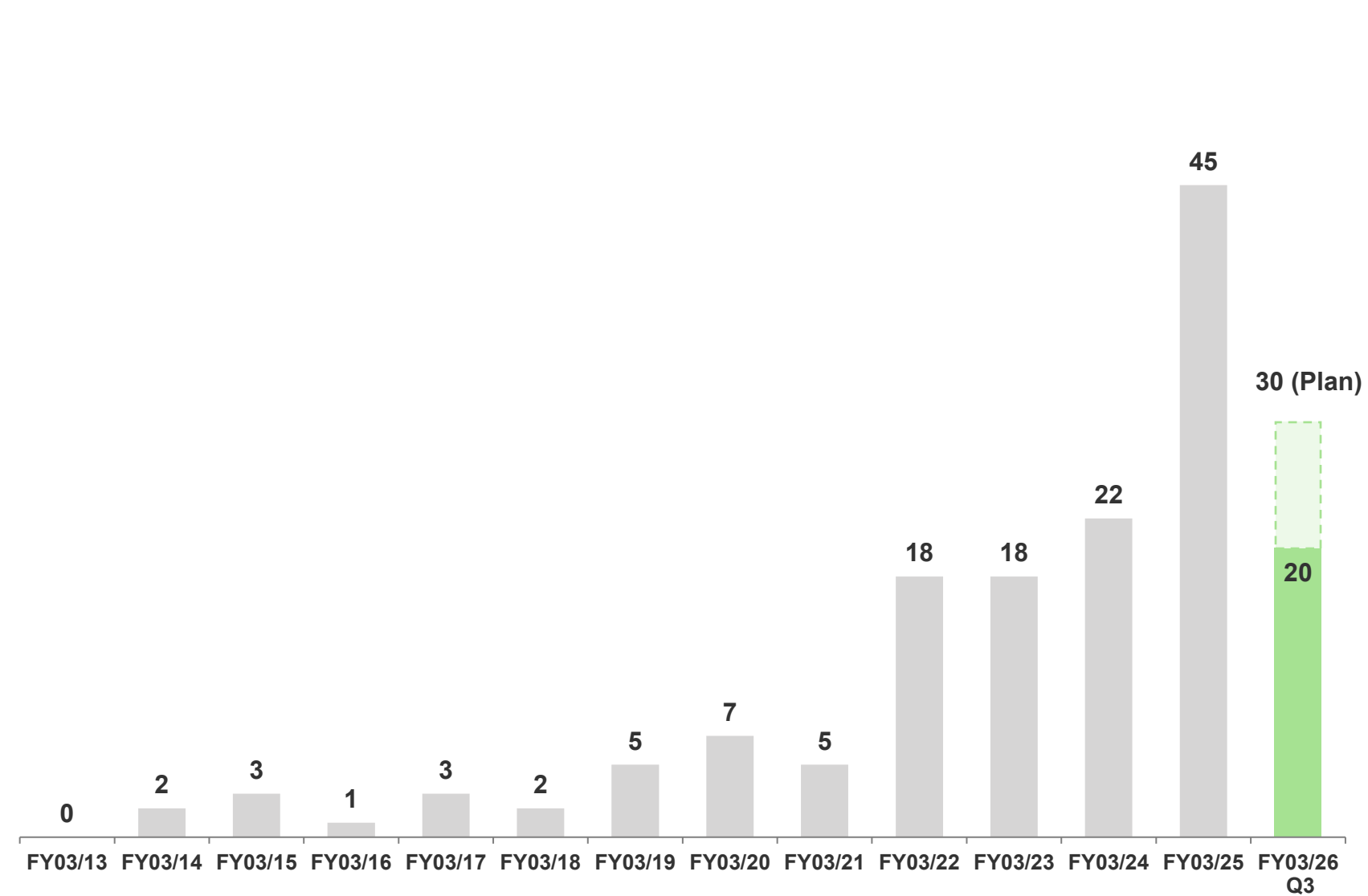




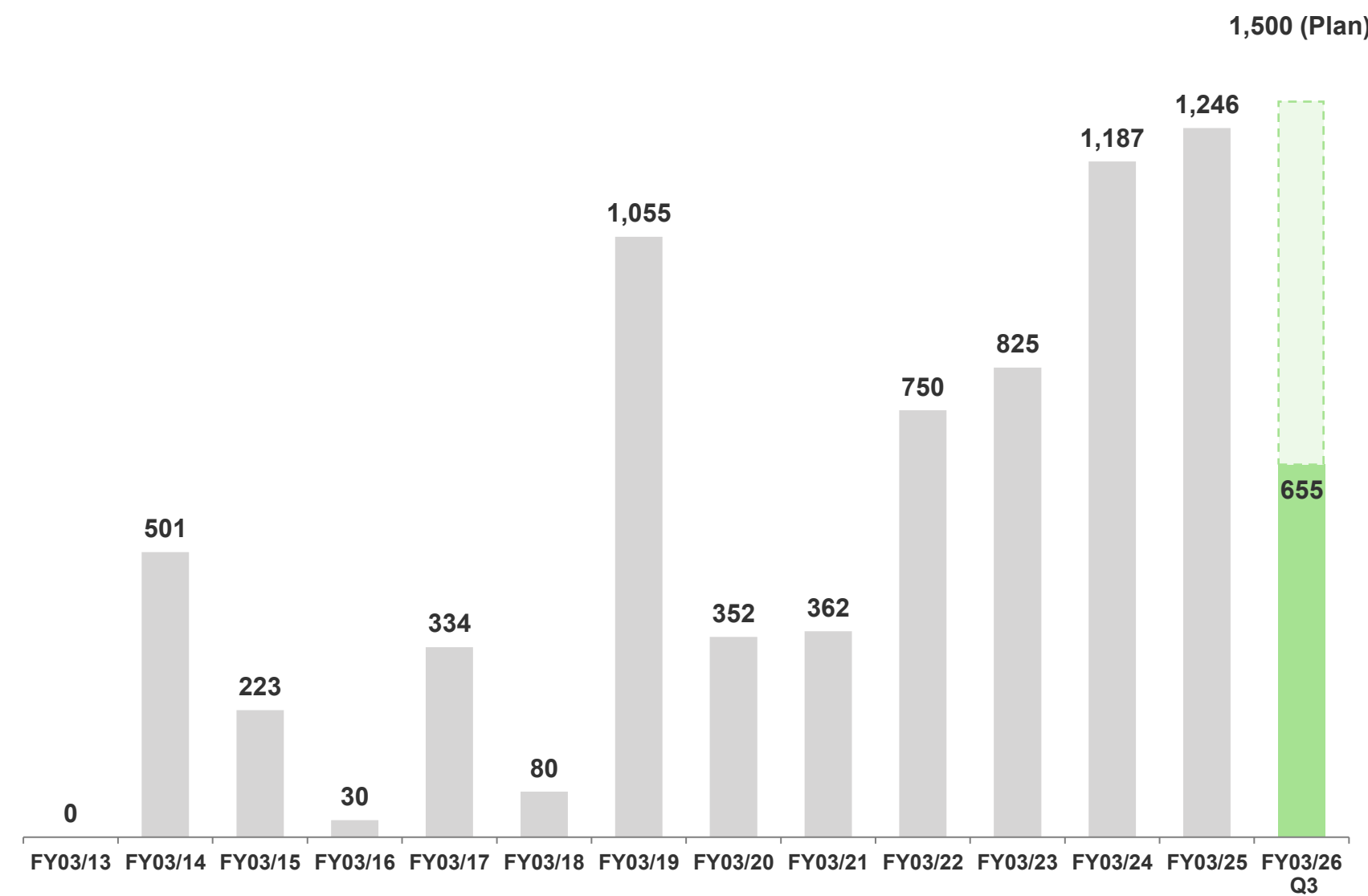
Investment | FY03/26 Progress

Invested in 20 companies for a total of 650 million yen in the first nine months.  
UNITED, Inc. expects to achieve the planned level due to factors such as the investment in SHONAI Inc.\*

Trend in Number of Investments (Number of companies)



Trend in Investment Amount (Millions of yen)



\* Investment of 500 million yen on January 30, 2026

# Education

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Education | Progress Against Forecast

Bestco Co., Ltd. : Both sales and operating profit are progressing at planned levels. Full-year results are expected to be in line with the forecast.  
Brewus Inc. : The IT education business deviated from the plan, and both sales and operating profit are progressing below the plan.

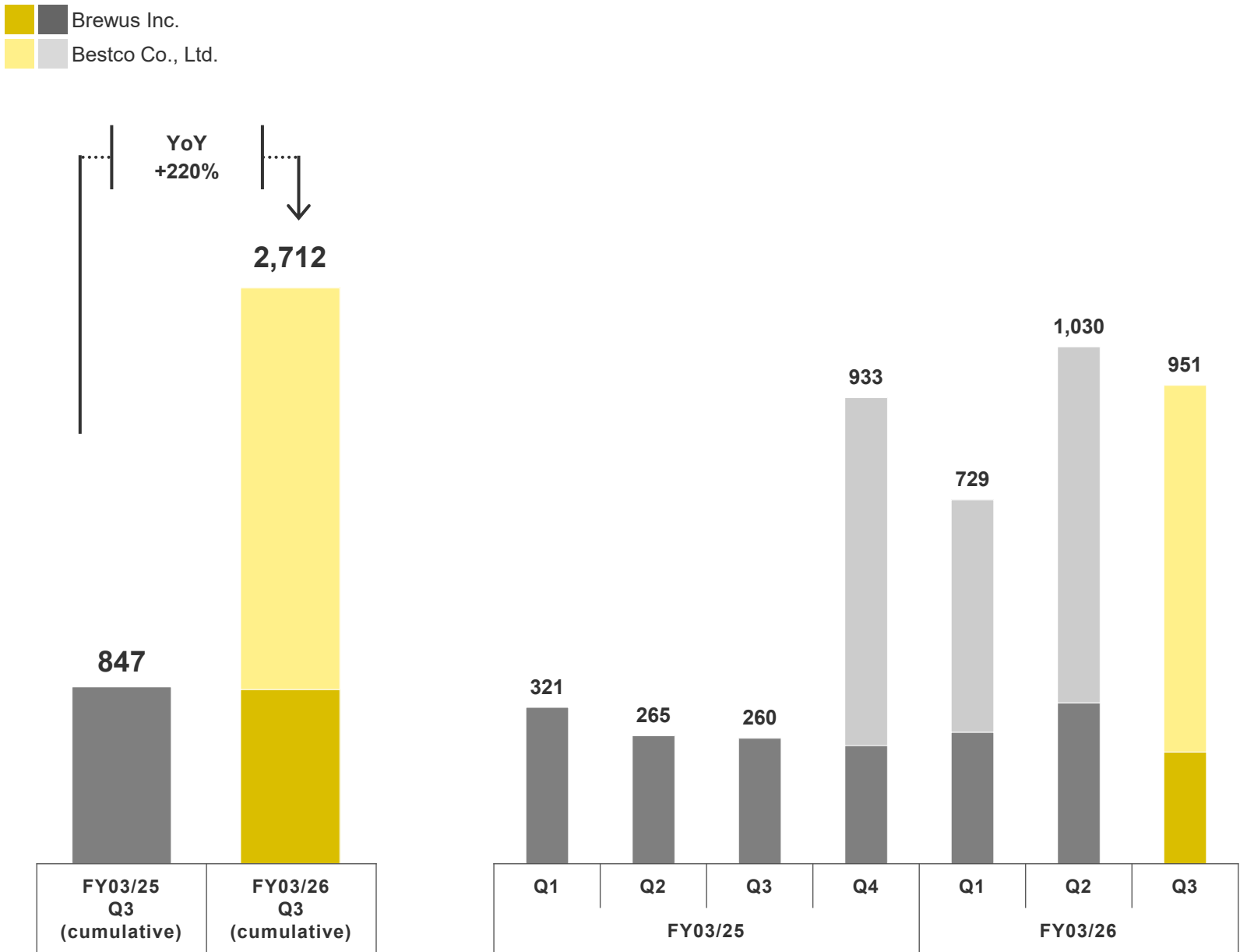
(Millions of yen)	Fiscal Year Ending March 2026 Forecast	Fiscal Year Ending March 2026 3Q	Progress rate	YoY
Sales	4,000	2,712	68%	+220%
Operating profit	0	-137	-	+193

Education | Sales and Operating Profit

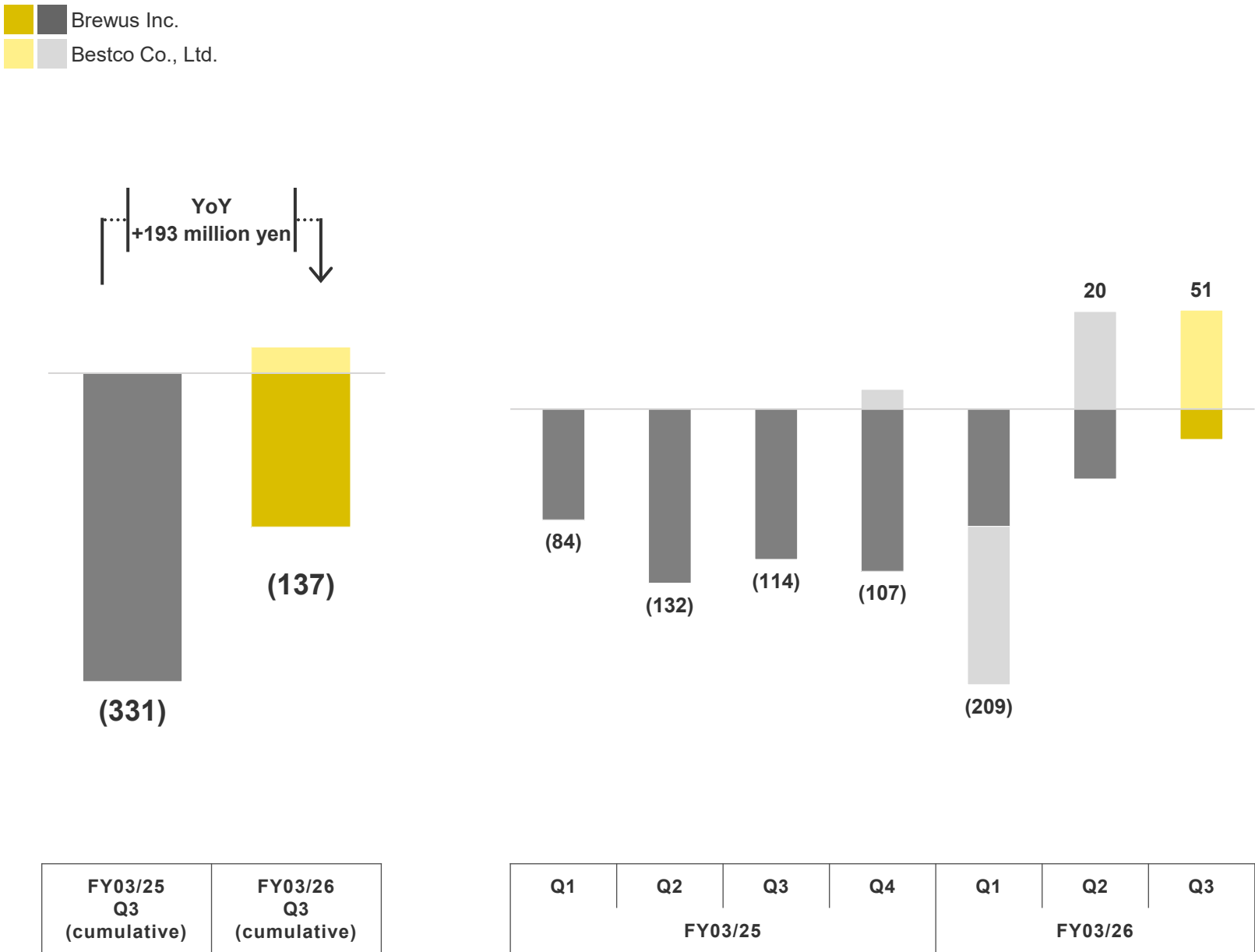
Bestco Co., Ltd. : Increased both the number of schools and students by opening new schools and expanding the number of students per school.  
Sales have increased consecutively since its founding, and it has continued to grow after the start of consolidation in the fourth quarter of the previous fiscal year, with sales expected to increase again this fiscal year.

Brewus Inc. : Transferred the IT education business\* to concentrate management resources on the app development business for future growth.  
Sales in the app development business increased +72% YoY.

Sales Trend (Millions of yen)



Operating Profit Trend (Millions of yen)



\* For details, please refer to "[Notice Concerning Partial Business Transfer at a Consolidated Subsidiary](#)"  
In addition, for the purpose of smooth service succession to the transferee and completion of transition procedures, business operations for some services will continue until March 31, 2026.

Bestco Co., Ltd. can offer high-quality services at low prices by operating all classrooms under direct management. UNITED, Inc. aims to further improve quality by utilizing technologies such as AI to improve operational productivity and creating an environment where instructors can focus on teaching.

direct management of all classrooms

1

Provides same quality of education services at all classrooms

- Direct classroom management ensures consistent implementation of instructional manuals and operational procedures
- Utilization of digital teaching materials, instructional videos, and a learning management system

2

Provides services at low prices through low-cost operation

- Instead of opening near stations with heavy competition, classrooms are located in suburban areas that offer lower rent and are easier for students to access
- The self-directed learning\*<sup>1</sup> allows one instructor to supervise three students simultaneously\*<sup>2</sup>

3

Company culture embedded across the organization

- Communicates corporate culture to all employees and tutors from the hiring stage
- Conducts regular workshops with participation from all employees

\*1 A learning style that combines individualized instruction with guidance aimed at helping students develop the attitude and habits necessary to study independently.

\*2 Varies between classrooms

In the first quarter, we opened six new school locations, and in the fourth quarter we opened nine.\* Based on the opening policy, we opened 15 new school locations over the year.  
Based on the opening policy, UNITED, Inc. opened 15 new school locations over the year.

Policy for Opening New School Locations

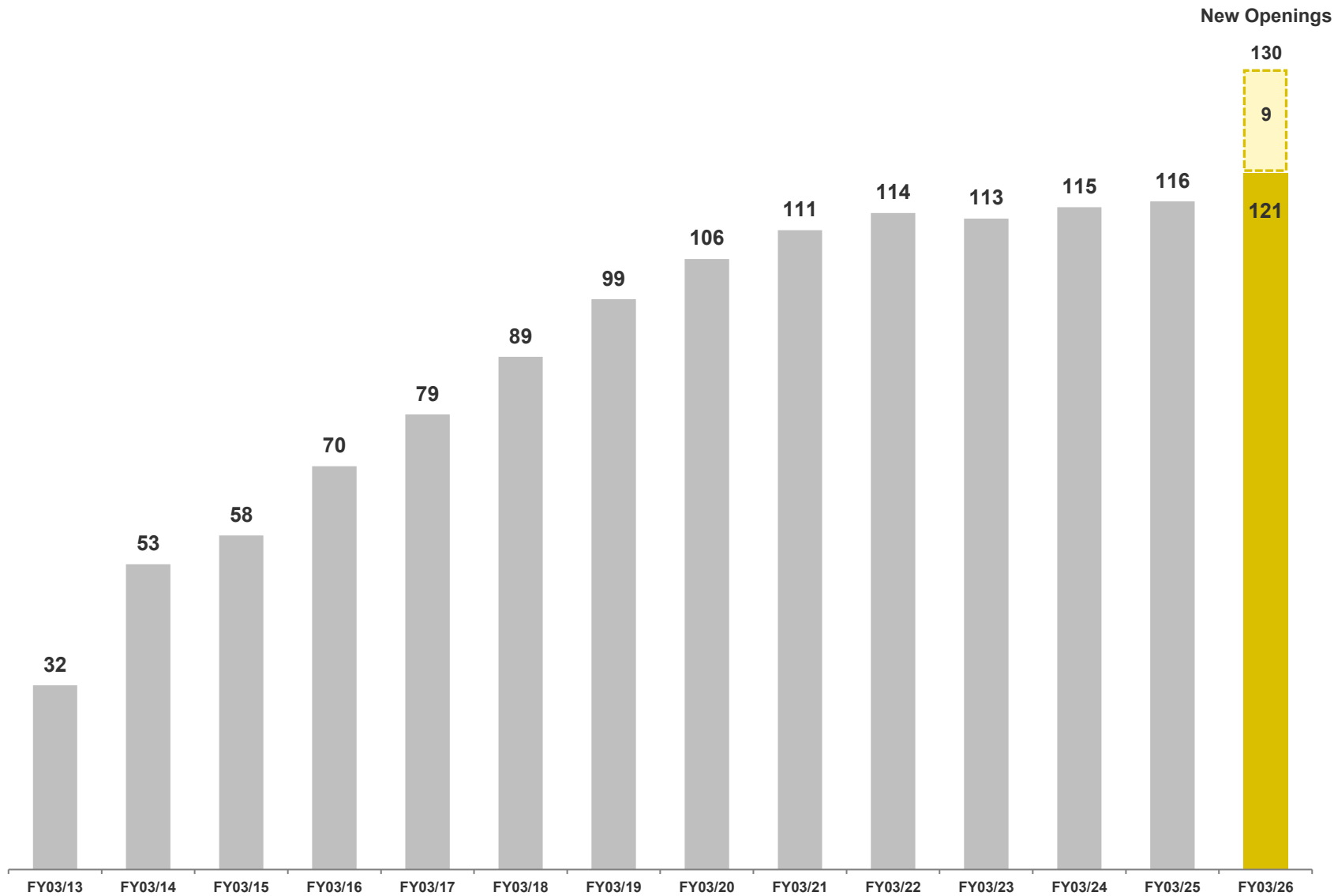
Opening Period

- Openings are timed to coincide with periods of high demand for student enrollment, such as the first quarter (summer courses) and the fourth quarter (advancement to the next grade/school).

Opening Area

- Opening in existing areas (Tohoku, North Kanto, Chugoku, and Shikoku) and adjacent prefectures

Number of School locations Trend



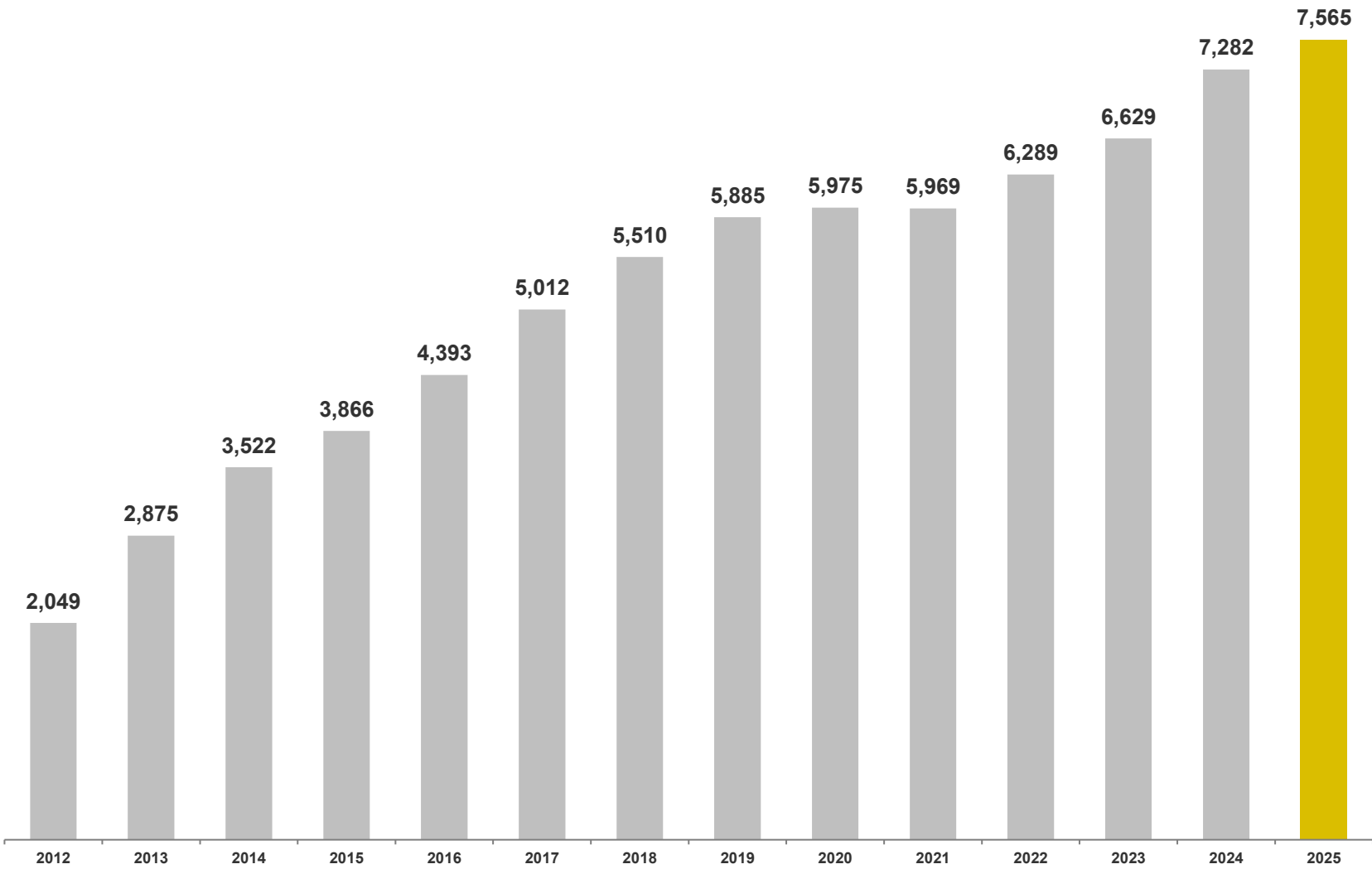
\* For details, please refer to "[Notice of New School Openings <Spring 2026>](#)"

The number of students in existing Schools has also increased due to the rising number of classrooms and operational improvements in each region and school.

Policy for Increasing the Number of Students

Operational improvement	Strengthening operational excellence in classroom operations
Strengthening the use of technology	Building an environment where students who have difficulty commuting due to geographical conditions can take classes online.
Strengthening guidance for high school students	In addition to junior high school students, who are currently the main target, UNITED, Inc. is also focusing on high school students, for whom regular studies such as preparing for periodic tests are becoming more important due to the increase in recommendation-based and comprehensive selection-based admissions for university entrance exams.

Number of Students Trend



Brewus Inc. aims for growth by providing "high-quality" services through AI-driven development with "low cost and short delivery times" based on its track record to date.

Through the use of AI, Brewus Inc. has already achieved a maximum 30% reduction in man-hours at this point.

Future Policy

Abundant  
development  
track record /  
High quality  
assurance

Design, implementation, and quality assurance leveraging expertise from over 100 app development projects and web development/operation



AI-driven  
development

By utilizing AI in all processes of development, UNITED, Inc. achieves "low cost and short delivery times."

AI-driven development

While many competitors promote AI-driven development only in the implementation phase, Brewus Inc. promotes AI-driven development in all processes.

Planning and  
Proposal  
Phase

Proposal creation agent

Design Phase

Specification creation agent, design generation AI, and design document creation agent

Implementation  
Phase

Development agent

Many companies utilize AI only in the implementation phase

Testing Phase

Test plan creation and execution agent



# HR Solution

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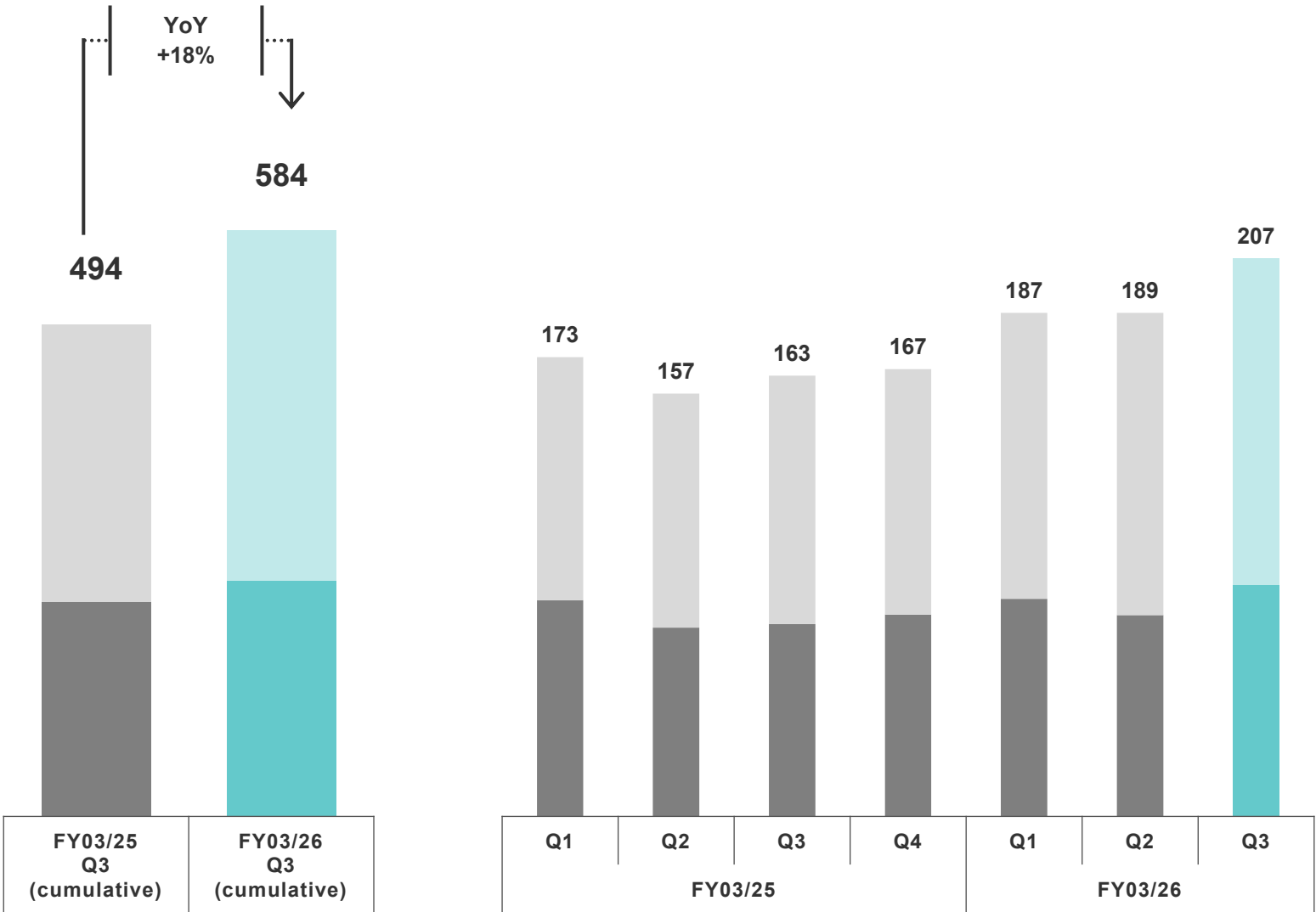
LIBASE Inc. : Sales progressed as planned.  
Operating profit turned positive in the previous fiscal year and continues to be generated. Progressed as planned.  
UNITED Recruitment Inc. : Sales progressed as planned. Operating loss narrowed compared to the plan.

(Millions of yen)	Fiscal Year Ending March 2026 Forecast	Fiscal Year Ending March 2026 3Q	Progress rate	YoY
Sales	800	584	73%	+18%
Operating profit	-80	-41	-	+76

LIBASE Inc. : Sales increased 26% YoY and operating profit increased 67% YoY.  
UNITED Recruitment Inc. : Sales increased 8% YoY and operating loss narrowed.

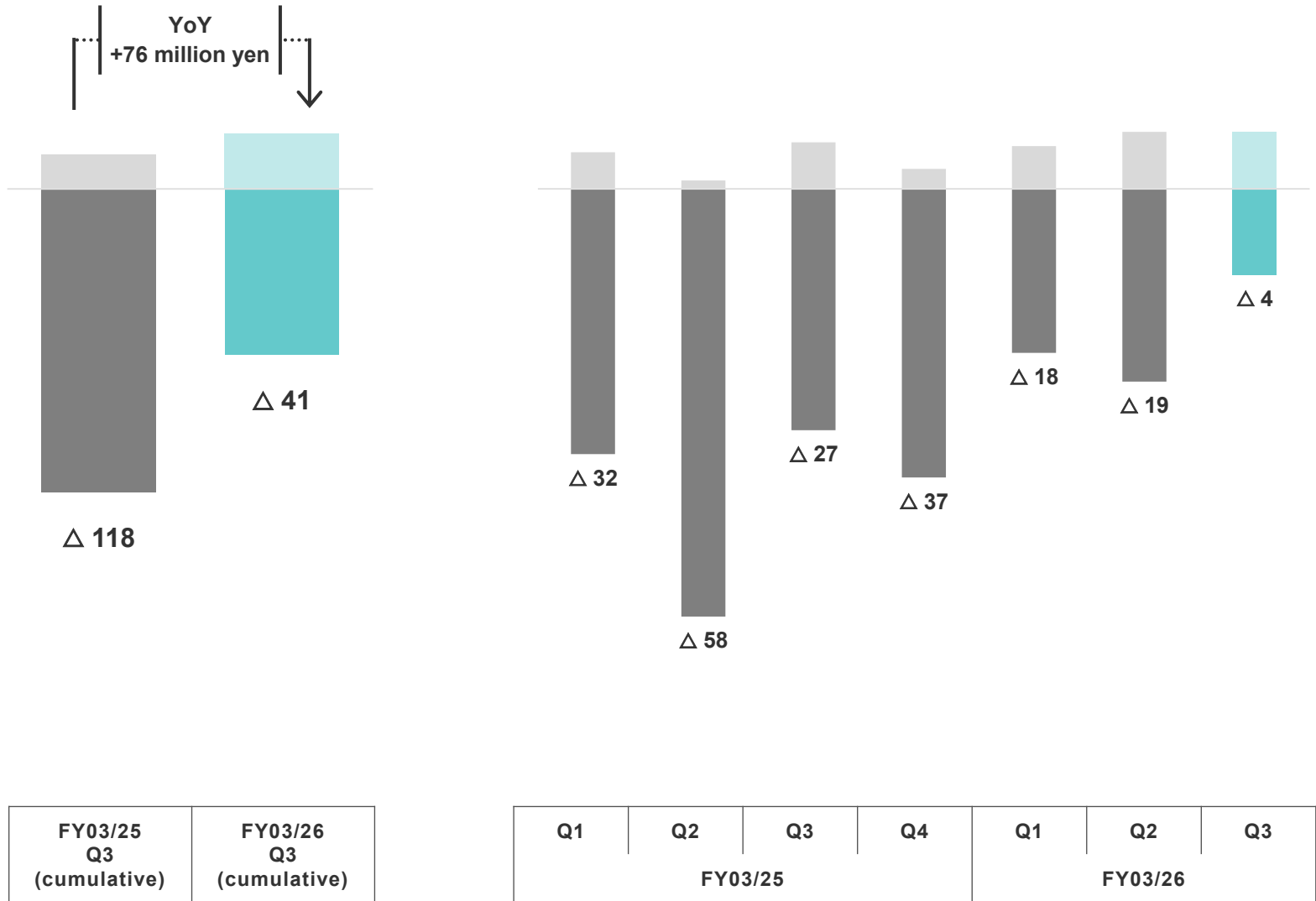
Sales Trend (Millions of yen)

UNITED Recruitment Inc.  
LIBASE Inc.



Operating Profit Trend (Millions of yen)

UNITED Recruitment Inc.  
LIBASE Inc.



# Ad Tech/Content

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Ad Tech

**UNITED Marketing Technologies, Inc.** : Sales progressed at the planned level. Operating profit progressed ahead of the full-year plan as of the third quarter.

Content

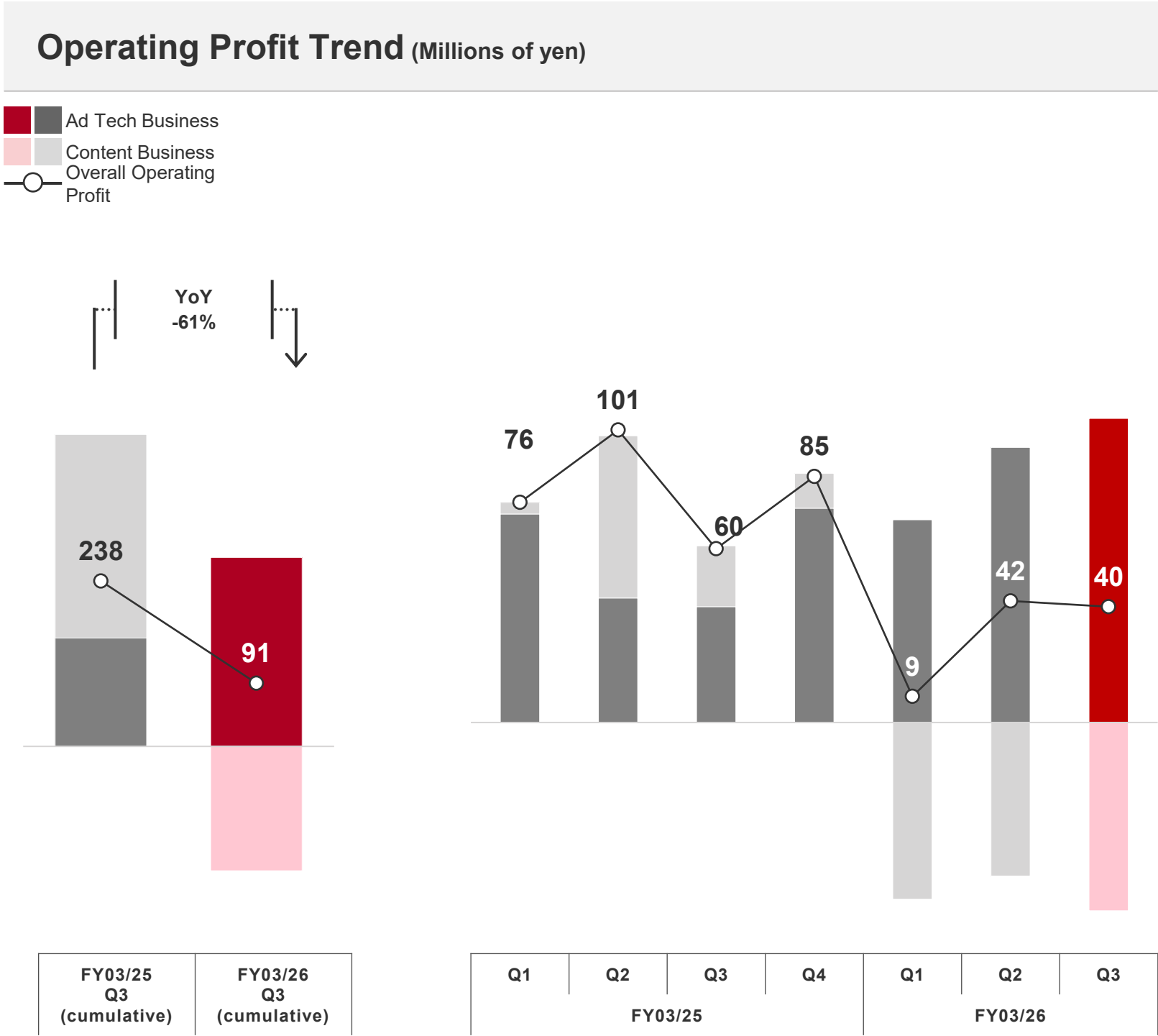
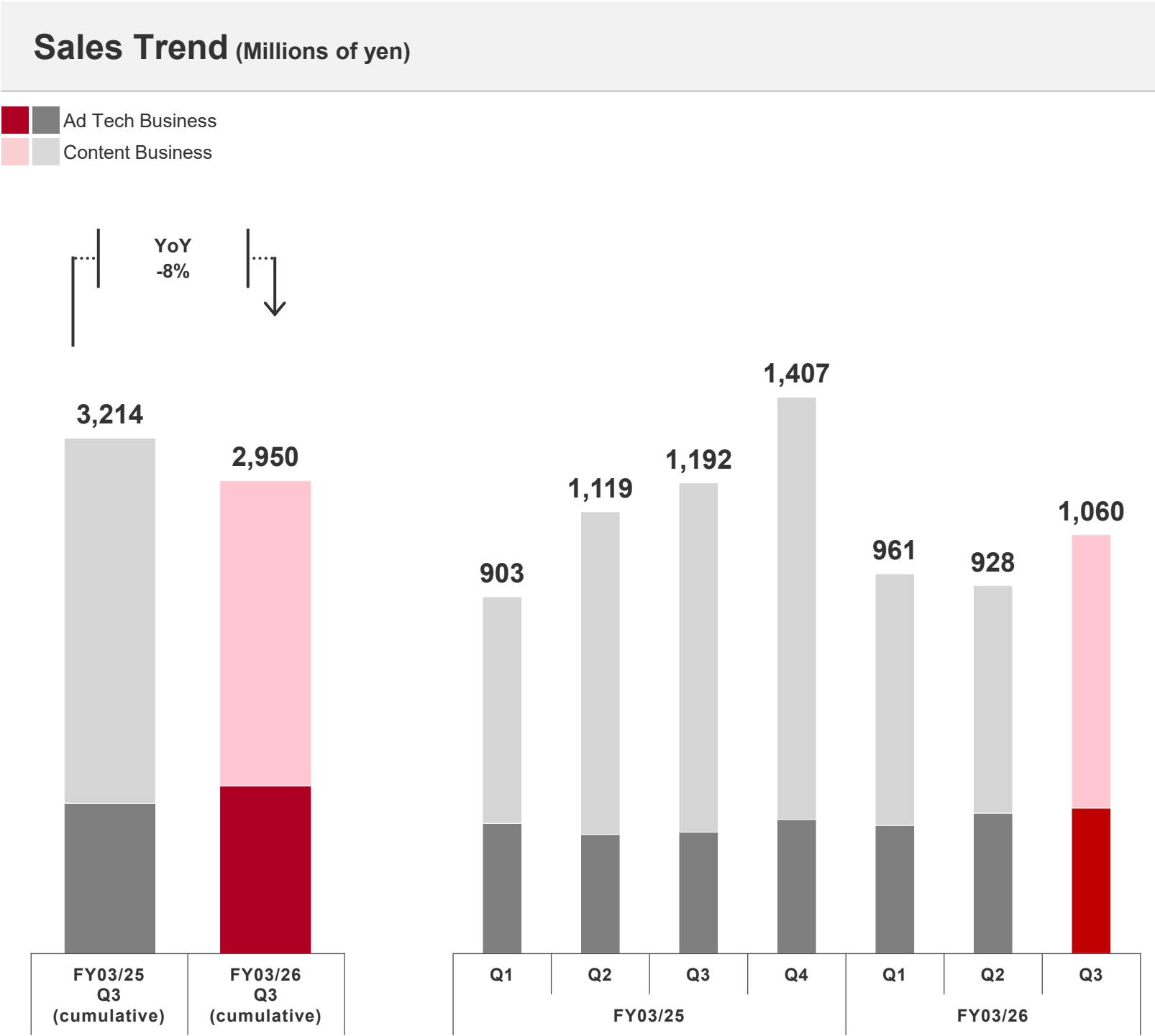
**International Sports Marketing, Inc.** : Both sales and operating profit progressed at the planned level.

**Fogg, inc.** : Mainly due to the online lottery business deviating from the plan, both sales and operating profit progressed below the plan.

(Millions of yen)	Fiscal Year Ending March 2026 Forecast	Fiscal Year Ending March 2026 3Q	Progress rate	YoY
Sales	5,150	2,950	57%	-8%
Operating profit	360	91	26%	-61%

**Ad Tech Business:** Advertising effectiveness improved due to enhancements in advertising products, and progress was made in collaboration with Hakuhodo DY ONE Inc., resulting in a YoY increase in sales and profit.

**Content Business:** Fogg, inc. continued to be affected by the loss of some large-scale online lottery projects, resulting in a YoY decrease in sales and profit.



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Consolidated P/L Statement | 3Q (Cumulative)

(Millions of yen)	FY03/25 3Q	Fiscal Year Ending March 2026 3Q	YoY
Sales	9,415	6,557	-30.3%
Gross profit	5,506	2,208	-59.9%
SG&A expenses	2,381	3,151	+32.3%
Operating profit or loss	3,125	-942	-
Non-operating profit	32	39	+19.3%
Non-operating expenses	85	76	-10.3%
Ordinary profit or loss	3,072	-979	-
Extraordinary profit	22	0	-96.8%
Extraordinary losses	50	82	+62.6%
Profit or loss before income taxes or loss (loss)	3,044	-1,061	-
Profit or loss attributable to owners of parent or loss attributable to owners of parent (loss)	1,906	-945	-



Consolidated P/L Statement for Q3, by Business

(Millions of yen)	FY03/25 Q3	Fiscal Year Ending March 2026 Q3	Difference	
			YoY (Amount)	YoY ( %)
Sales	3,089	2,244	-844	-27%
Investment	1,473	30	-1,443	-98%
Education	260	951	+691	+265%
HR Solution	163	207	+44	+27%
Ad Tech/Content	1,192	1,060	-131	-11%
Other	-1	-6	-5	-
Gross Profit*1	1,369	791	-577	-42%
Investment	950	-57	-1,008	-
Education	57	443	+386	+677%
Personnel Matching	57	75	+18	+31%
Ad Tech/Content	303	330	+27	+9%
Other	-0	-1	-1	-
SG&A Expenses*2	816	1,043	+226	+28%
Operating profit or loss	552	-251	-804	-
Investment	900	-91	-991	-
Education	-114	51	+166	-
Personnel Matching	-27	-4	+22	-
Ad Tech/Content	60	40	-20	-33%
Other	-266	-247	+18	-
Ordinary profit or loss	552	-258	-811	-
Profit or loss attributable to owners of parent loss attributable to owners of parent (loss)	277	-318	-596	-

\*1 Cost of sales for each business mainly includes advertising, outsourcing, and personnel expenses

\*2 SG&A expenses increased due to the consolidation of Bestco Co., Ltd.

Consolidated P/L Statement | FY03/26 Trends

(Millions of yen)	Fiscal Year Ending March 2026 first quarter	Fiscal Year Ending March 2026 Q2	Fiscal Year Ending March 2026 Q3
Sales	1,959	2,354	2,244
Investment	83	208	30
Education	729	1,030	951
HR Solution	187	189	207
Ad Tech/Content	961	928	1,060
Other	-2	-2	-6
Gross profit	601	816	791
Investment	16	22	-57
Education	233	424	443
HR Solution	62	61	75
Ad Tech/Content	290	309	330
Other	-1	-2	-1
SG&A expenses	1,094	1,013	1,043
Operating profit or loss (loss)	-493	-196	-251
Investment	-23	-10	-91
Education	-209	20	51
Personnel Matching	-18	-19	-4
Ad Tech/Content	9	42	40
Other	-252	-229	-247
Ordinary profit or loss (loss)	-509	-211	-258
Profit or loss attributable to owners of parent loss attributable to owners of parent (loss)	-394	-231	-318

Consolidated B/S Statement

(Millions of yen)	End of Previous FY (End of March 2025)	End of Current Quarter (End of December 2025)	Difference from End of Previous FY
Current assets	21,741	17,391	-4,350
Cash and deposits	12,611	6,630	-5,980 <sup>*1</sup>
Operational Investment Securities	7,702	8,330	+628
Non current assets	3,100	3,031	-69
Goodwill	509	414	-94
Total assets	24,842	20,422	-4,419
Current liabilities	2,870	1,910	-960
Non-current liabilities	201	87	-114
Deferred tax liabilities	82	-	-82
Total liabilities	3,072	1,997	-1,074
Net assets	21,770	18,425	-3,345 <sup>*2</sup>
Unrealized gain on securities	404	519	+115

\*1 Main factors for decrease from the End of Previous FY

Expenditure for dividend payments: 1,373 million yen

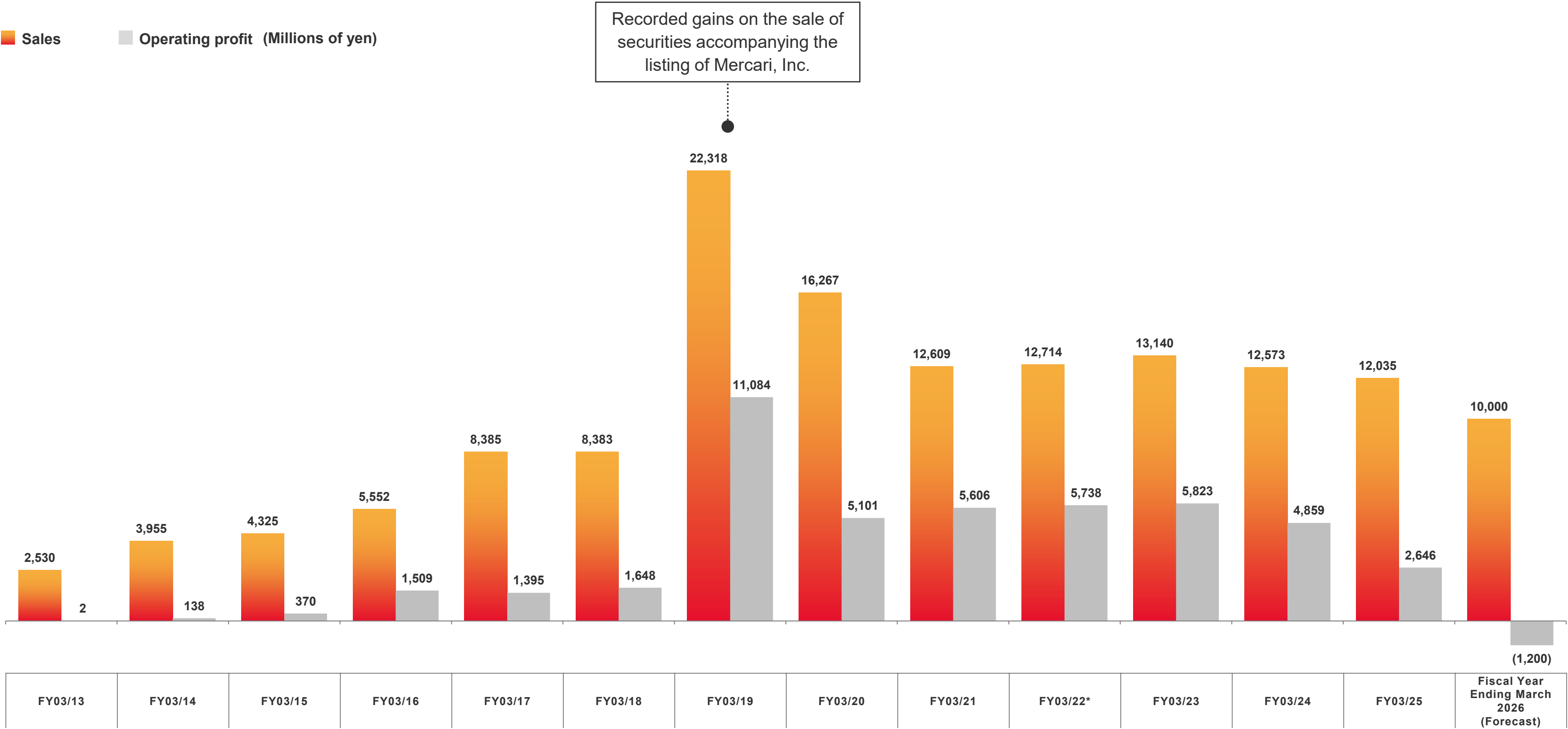
Income taxes paid: 1,143 million yen

Expenditure for acquisition of treasury stock: 1,129 million yen

Recording of net loss: 945 million yen

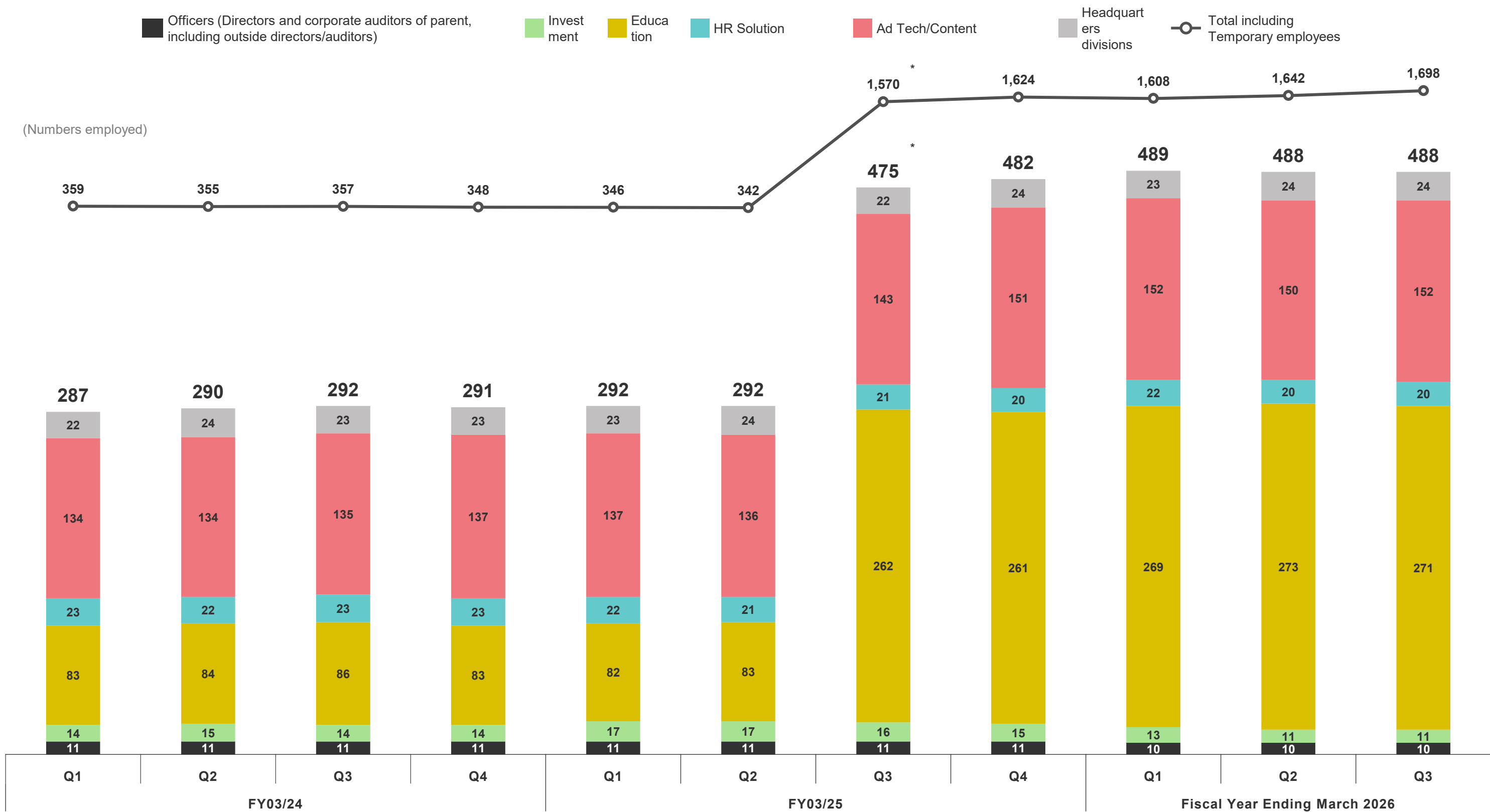
\*2 Net assets decreased from the End of Previous FY due to payment of dividends and acquisition of treasury stock

Sales and Earnings (FY03/13-FY03/26)



※ \*We adopted the Accounting Standard for Revenue Recognition (ASBJ Statement No. 29) and the ASBJ Guidance No. 30 (Implementation Guidance on Accounting Standard for Revenue Recognition) from FY22. In this document, we applied this standard to the past earnings of the Ad Technology business in order to make the comparison easier.

# Number of Consolidated Employees and Directors




\*Number of Education full-time and temporary employees increased due to consolidation of Bestco Co., Ltd.


# Investment: What Is Tech Investment?


Invested own funds mainly in domestic seed-to-early-stage startups.


Summary	
Area/stage	Mainly domestic seed-to-early-stage startups
Investment share	Mainly follow-on investments
Investment size	In principle 10-30 million yen, up to approx. 100 million yen
Support structure	Mainly by capitalists


Exit examples\*


















































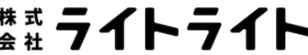































\* Companies in which we executed investment in FY03/13-FY03/25 and have exited

Investment Business: Major Startup Investments

Post IPO	Middle to later stage		Seed to early stage				
							
							
							
							
							
							
							
							
							

Investment: Major Funds We Invest in as LP

UNITED, Inc. expects to record gains on distribution from the multiple external funds (47 in total) it invests in as an LP. These funds also serve as a source of new investment projects, as they allow UNITED, Inc. to reach out to over 1,000 startups.

Major Funds We Invest in as LP





# **Maximize willpower and accelerate the betterment of society.**

**People who push themselves forward.  
Businesses that move society forward.**

**The betterment of society is driven by people  
and businesses with willpower.**

**Strong willpower is the source of energy that  
changes society for the better.**

**UNITED will maximize this energy and  
willpower.**

**We will provide knowledge and opportunities  
to people with willpower.**

**We will provide funds and know-how to  
businesses with willpower.**

**And when both parties meet, their mutual  
growth will spark even further growth.**

**This cycle of growth will enrich society.**

**We will move society in a better direction faster  
with willpower.**

**We will maximize willpower and accelerate the  
betterment of society.**

In our IR activities, we are undertaking the following initiatives to promote a better understanding of UNITED, Inc.  
We will continue to strengthen our initiatives going forward.

Third-Party Report

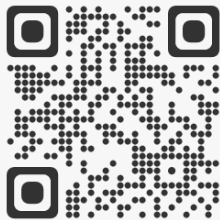
by Shared Research Inc.  
We have published a third-party corporate analysis report.



<https://sharedresearch.jp/ja/companies/2497>

Management Team Communication

As a way to convey information that cannot be fully covered in the financial results presentation materials, we are sending out management messages on note.



[https://note.com/united\\_ir/m/m61aad6b4e636](https://note.com/united_ir/m/m61aad6b4e636)

Transcript of Financial Results Briefing

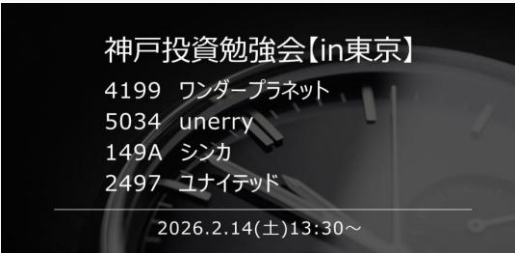
We publish transcripts of our financial results briefings to share information with investors quickly and carefully.



<https://finance.logmi.jp/companies/1754>

Seminars for Individual Investors

For individual investors, we provide opportunities for them to deepen their understanding of UNITED, Inc.  
Next: February 14 (Sat)



<https://peatix.com/event/4731153/view>

