i Cubed Systems

Fiscal Year Ended June 30, 2026 Explanatory Material on Financial Statements

August 12, 2026

i Cubed Systems, Inc.

TSE Growth : 4495

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1. Summary

Summary of FY6/26

Net sales for the CLOMO Business grew as planned, driven by the acquisition of new customers through OEM channels. Operating profit reached a record high while continuing to invest for growth to support business expansion.

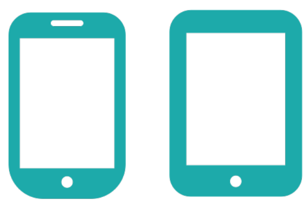
Net sales	Operating profit	Profit attributable to owners of parent
4,440 million yen	1,170 million yen	730 million yen
YoY: +18.4%	YoY: +29.3%	YoY: +30.7%

2. Business Summary

Structure of the Group's business

CLOMO Business is the main focus of business development for the Group.
Investment Business was launched in June 2022 to further expand CLOMO Business and to accelerate growth of the Group as a whole.

CLOMO Business



We provides services centered around "CLOMO MDM," a core business that supports the management of mobile devices used by enterprises and serves as the foundation of our group's revenue base.

Investment Business

Investment activities, such as CVC, aimed at generating business opportunities for CLOMO Business and execution of M&A aimed at further expansion of CLOMO Business and creation of new businesses

Reasons why MDM is gaining attention

Business use of mobile devices is expanding in a wide variety of industries with the promotion of DX and paperless operations. At the same time, there is a growing need to address risks arising from loss, theft, etc. of mobile devices.

Mobile device use cases (partial list)

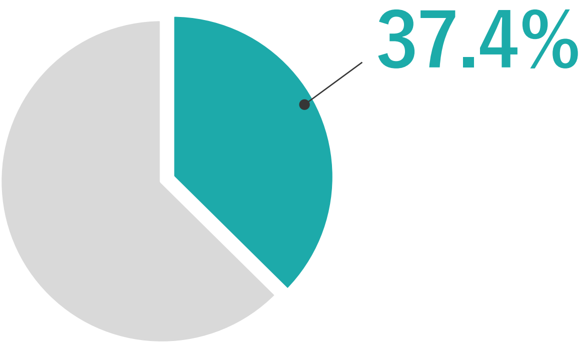
- **Smartphone**
  Device lent to employees (mobile phone for business use)
  Extension tool at medical institutions

- **Tablet**
  Devices lent to children in classrooms
  Devices for reservations, inventory control, and payment at stores that have customer interaction

- **Dedicated terminals**
  Devices for delivery management by delivery personnel in the forwarding industry
  Devices for checking drawings and communication in the manufacturing industry

Necessity of mobile device management (MDM)

More than 1 in 3 companies has experienced loss or theft of data or information devices by employees

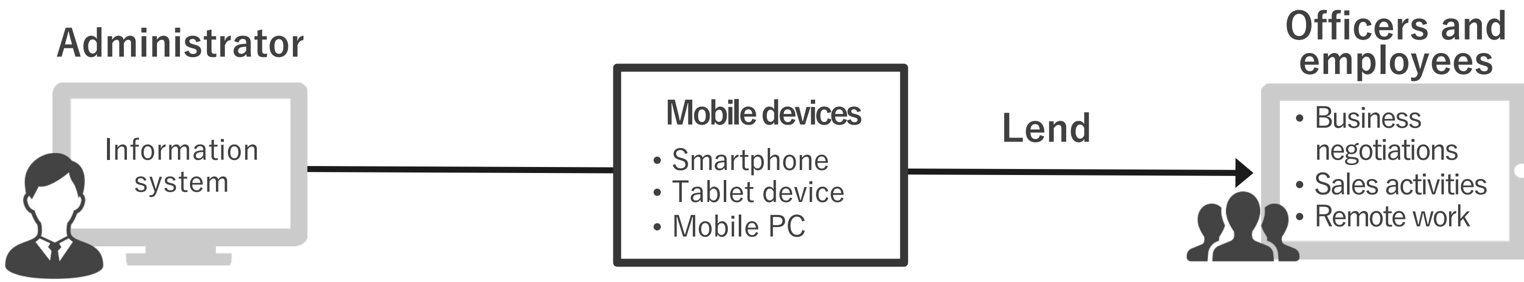


The most common security incident experienced by companies over the past year was loss or theft of data or information equipment by employees at 37.4%

Source) JIPDEC/ITR "Survey on Corporate IT Utilization Trends 2025"

Overview of the CLOMO Business (Service)

We provide MDM services to reduce the security risks of mobile devices for business use, and application services to enable more efficient use of mobile devices.



			Visualization of utilization status "Status monitoring"	Function restrictions And settings "Application of utilization rules"	Security measures "Measures for preventing information leakage"
Manage-ment	Basic functions for smooth management	CLOMO MDM	Remotely assess the utilization status in real time	Properly set and restrict functions	Device lock and data erasure when the device is lost or stolen
Utilization	In combination with MDM, ensure both safety and convenience	CLOMO SECURED APPs	Efficiently assess the utilization status	Efficiently use business software	Provide apps that meet security requirements
			【Browser / Mailer / Calendar / Contacts / Docs】		

CLOMO MDM wide range of optional services

By promoting measures to increase the number of optional services, we will achieve a service lineup tailored to customer needs. As well as adding security measures and functions, we provide operational support for information systems departments suffering from shortages of human resources.

Security measures

Trend Vision One Mobile Security

Provides multi-layered protection against mobile threats while visualizing actionable risks

secured by Cybertrust

Easily achieve robust device authorization by digital certificates for devices

secured by TRUST DELETE

Enables remote locking and data wiping of Windows PCs in case of loss or theft

Harmony Mobile

Provides comprehensive protection for mobile devices from a variety of cyber attacks

Enhanced functionality

MOBILE APP PORTAL

Distribute apps to devices, build in-house app portals

HOME

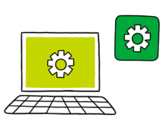
Create home screen displaying only the necessary apps for each application

Team Viewer Remote

Remote access tool for accessing devices in remote locations

Operational support

Onboarding Service



Consistent support from initial settings to launch of operations

Kitting Service

MDM professionals perform kitting work for administrators

Support tickets

Reducing the burden on administrators and supporting smooth deployment and operations

Proxy operation service

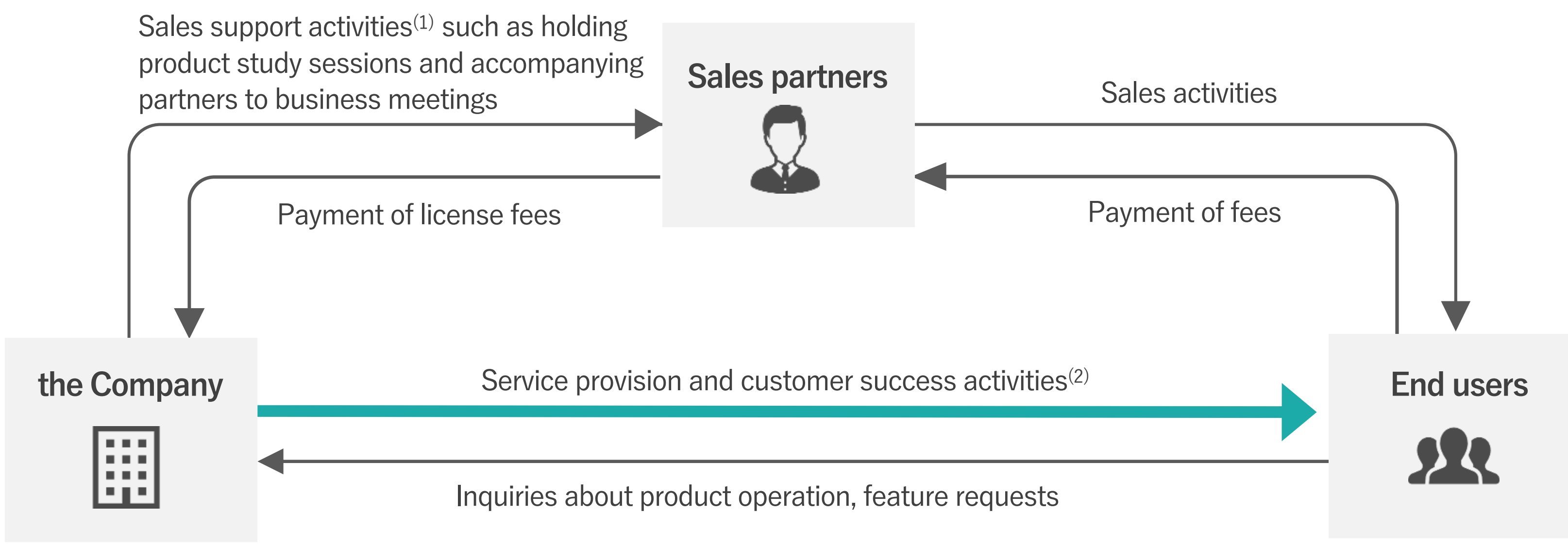
MDM professionals manage operations for administrators

Remote operation services

Respond to lost devices 24/365

Sales structure

We focus on service expansion in collaboration with sales partners. Meanwhile, our Customer Success Division, which has extensive product knowledge, provides direct support to customers who have installed our products.

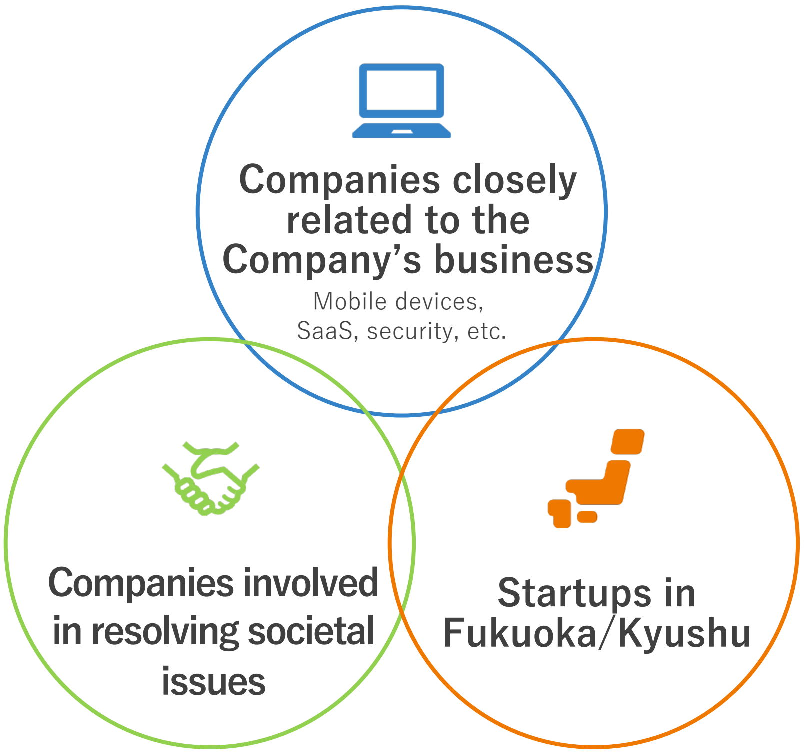


Notes:
1. In addition to sales support activities for sales partners, we carry out marketing activities targeting potential customers, mainly through case study ads and participation in seminars and events.
2. Our customer success activities include providing support for customer inquiries, conducting regular customer interviews, holding seminars and user meetings on product operation, and up-selling/cross-selling.

Overview of the Investment Business

We are conducting startup investments across a wide range of fields through our CVC subsidiary, i Cubed Ventures, Inc., aiming to further grow our company group through these investment activities.

Focus areas within investments



3. Business Highlights

Summary of Progress in the CLOMO Business

We promoted initiatives aligned with our growth strategy to maximize net sales (customer base × ARPU). We expanded the range of features and optional services for PCs with the aim of extending our business into endpoint management.

FY26 Growth Strategy	FY2026 Initiatives
Expansion of customer base	**Acquisition of new customers through OEM provision and enhanced marketing activities to increase service awareness** ● The number of companies adopting our services increased by 2,121 during the year, driven by last-minute demand ahead of the March 2026 termination of the old service(1). ● Expanded marketing activities primarily through participation in exhibitions, achieving the No.1 share in the medical and public sectors.(2)
ARPU improvement	**Launch of two new optional services to stimulate cross-selling** ● CLOMO Advanced Wipe secured by TRUST DELETE (service to prevent information leakage on Windows PCs) ● Trend Vision One Mobile Security (security service for mobile devices)
Service value improvement	**Enhancement of features and services for Windows PCs to support entry into the PC asset management market** ● As an expansion of functionality for Windows PCs, added Windows app distribution functions to CLOMO. ● Deepened collaboration with OneBe, completed building of foundations for providing OneBe's products using CLOMO technology base and platform.

Note:
1. Following the renewal of MDM services provided by NTT DOCOMO Group (the "old service"), the Company began providing a new service called Anshin Manager NEXT on an OEM basis, and the migration of contracts from the old service is proceeding. NTT DOCOMO Group terminated the provision of the old service in March 2026.
2. Medical sector: Techno Systems Research Co., Ltd., "2026 Endpoint Management Market Marketing Analysis," FY2025 mobile management software and SaaS market share by industry and manufacturer (based on value and volume). Public sector: Deloitte Tohmatsu MIC Research Institute Co., Ltd., "2025 Market Outlook for Collaboration and Mobile Management Software (August 2025)," MDM sales trends for public services and MDM vendor sales and share by industry (FY2024 actuals and FY2025 forecast). Both figures include own-brand and OEM results.

Achieved top market share of domestic MDM market for 15 consecutive years

Own-brand CLOMO MDM continues to increase its share steadily in parallel with acquisition of new customers via OEM. It has maintained No. 1[1] share in the domestic MDM market (own-brand) for 15 consecutive years.

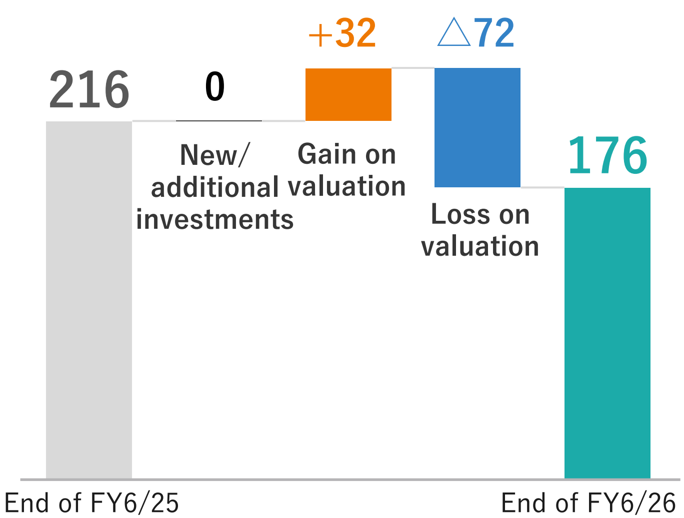
Note:
1. Deloitte Tohmatsu MIC Research Institute Co., Ltd. “Market Outlook of Collaboration/Contents & Mobile Management Packaged Software” (https://mic-r.co.jp/mr/00755/) for actual shipment value in FY 2011-2013, and “MDM private brand market” (MIC IT Report Dec 2025 issue; https://mic-r.co.jp/micit/2025/) for actual shipment value in FY 2014-2024 and predicted shipment value in FY 2025.

Investment activities

The Company is promoting investments in promising startups through its subsidiary i Cubed Ventures, Inc. The number of portfolio companies reached 10 through new investments, and the first IPO among portfolio companies was achieved.

Breakdown of change in operational investment securities(1)

(millions of yen)



Status of investment activities for FY6/26

- **New investment: favy inc.**
(To be included in consolidated financial results for FY6/27)

favy

Provides RaaS (Restaurant as a Service) and DX solutions, including mobile ordering, for restaurants. favy also plans, designs, and operates shared food halls in-house within commercial facilities. The Company sees potential business synergies, such as the adoption of CLOMO MDM to manage business devices used in stores.

- **IPO company: Leifras Co., Ltd.**

Leifras SPORTS & SOCIAL BUSINESS COMPANY

Primarily operates children's sports schools, while expanding into other areas including extracurricular activity support and after-school day services. Listed on the US Nasdaq Capital Market in October 2025, allocating the funds raised to growth investments and accelerating global business expansion. The first IPO among i Cubed Ventures' portfolio companies was achieved, resulting in valuation gains of 32 million yen.

Note:
1. Our consolidated equity of the total amount managed by our consolidated subsidiary, i Cubed-1 Investment Limited Partnership.

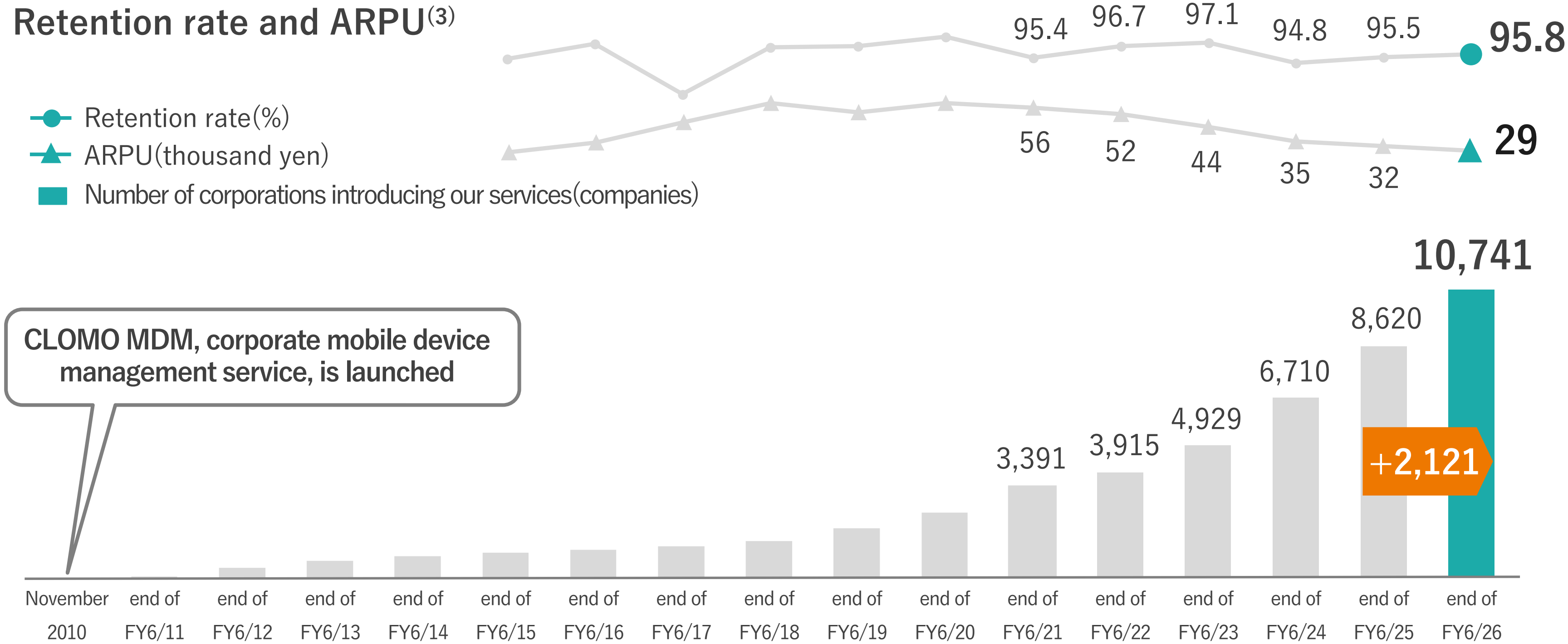
4. Financial Results for FY6/26

－ Non-consolidated －

Number of corporations introducing our services/ Retention rate/ARPU

Driven by increased demand through OEM channels(1), the number of corporations introducing our services exceeded 10,000 and the net annual increase in companies reached a record high. We have strived to provide thorough customer support even as our customer base has grown, maintaining the retention rate(2) at a high level.

Number of corporations introducing our services, Retention rate and ARPU(3)

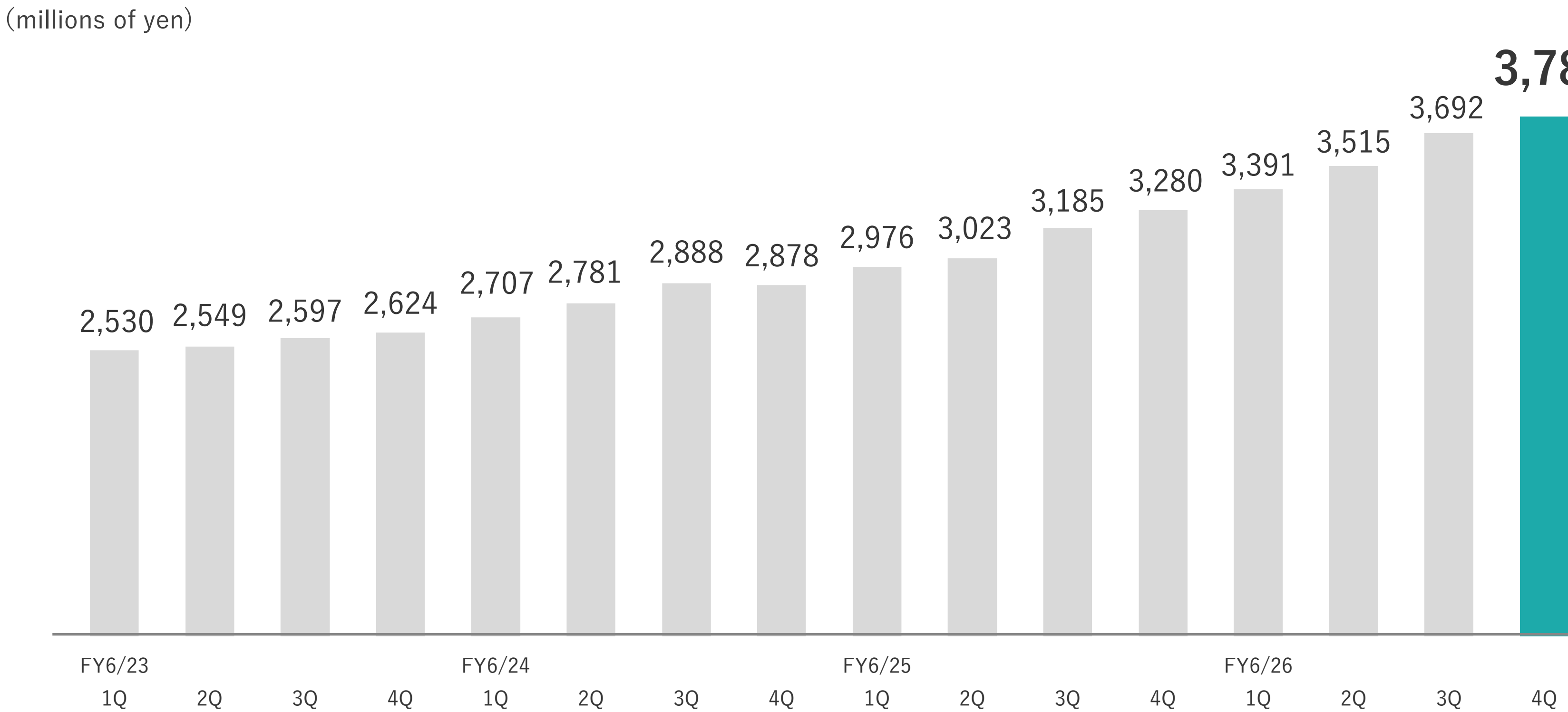


Notes：
1. Following the renewal of MDM services provided by NTT DOCOMO Group (the “old service”), the migration of contracts to “Anshin Manager NEXT,” which the Company provides on an OEM basis, is progressing. The NTT DOCOMO Group has terminated the provision of the old service in March 2026.
2. ARPU: Average Revenue Per User, which is the average monthly unit price per corporation introducing our services. Calculated by dividing 1/12 of ARR as of each month by the number of corporations introducing our services as of the end of the month concerned.
3. Retention rate is calculated by subtracting the number of cancellations in the last 12 months from the number of licenses at the end of the same month of the previous year and dividing it by the number of licenses at the end of the same month of the previous year.

ARR

ARR[1] grew steadily by 15.2% year on year, driven by the acquisition of new customers through OEM channels, as well as the introduction of additional licenses associated with expanded mobile device utilization among existing customers.

ARR trends as of the end of each quarter



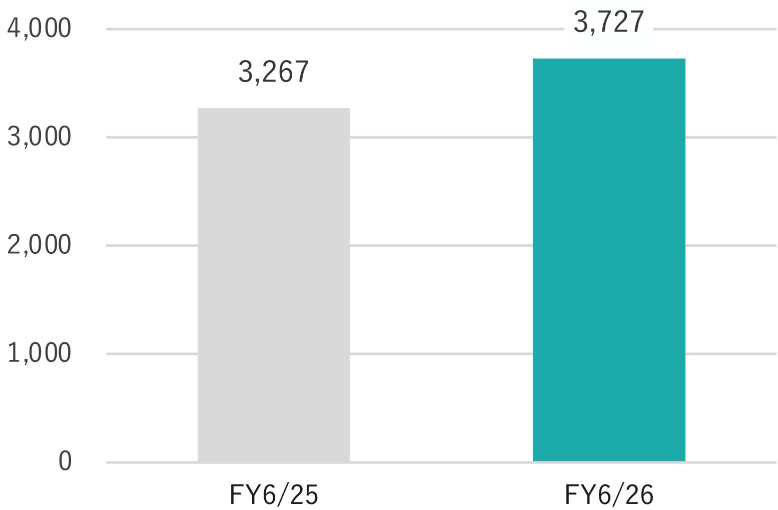
Note:
1. ARR: Annual Recurring Revenue. Calculated by multiplying the MRR for each month by 12, where MRR is the sum of the monthly fees for corporations introducing our services as of the end of the targeted month, excluding temporary costs.

Non-consolidated net sales/operating profit for FY6/26

Net sales increased 14.1% YoY against the backdrop of steady improvements in business KPIs. Operating profit increased 23.3% YoY, and the operating profit margin of the parent company alone grew to 31.1%, demonstrating enhanced profitability.

Net sales

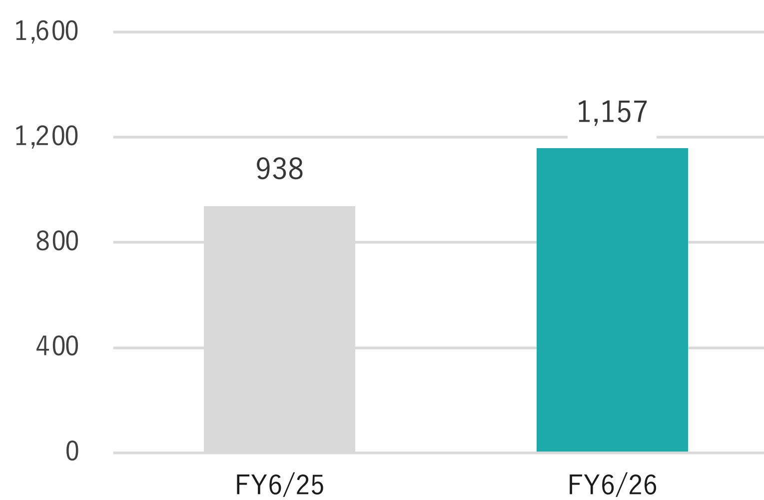
(millions of yen)



FY6/25	FY6/26	Year on year
3,267 million yen	3,727 million yen	+14.1% (+460 million yen)

Operating profit

(millions of yen)



FY6/25	FY6/26	Year on year
938 million yen	1,157 million yen	+23.3% (+219 million yen)

4. Financial Results for FY6/26

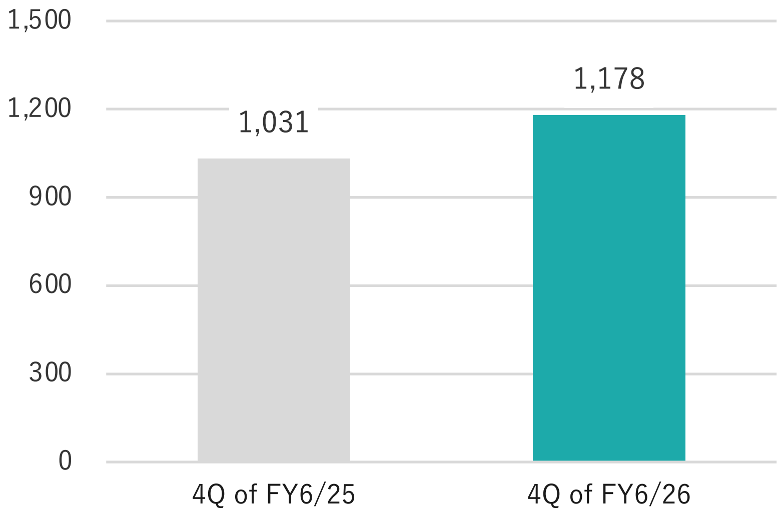
－ Consolidated －

Consolidated net sales/ operating profit for 4Q of FY6/26

Net sales increased 14.3% YoY through expanding sales of CLOMO services and steady customer acquisition through OEMs. Investments in recruitment, advertising, and other areas for future growth were concentrated in Q4, causing a temporary decrease in operating profit.

Net sales

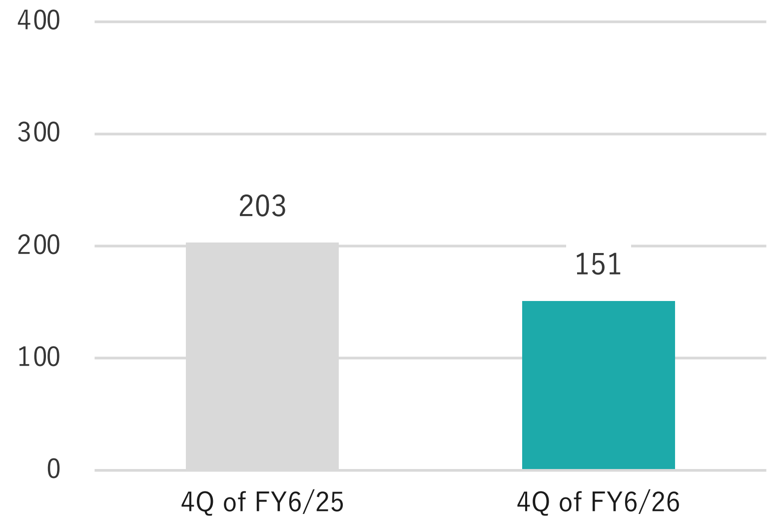
(millions of yen)



4Q of FY6/25	4Q of FY6/26	Year on year
1,031 million yen	1,178 million yen	+14.3% (+147 million yen)

Operating proft

(millions of yen)

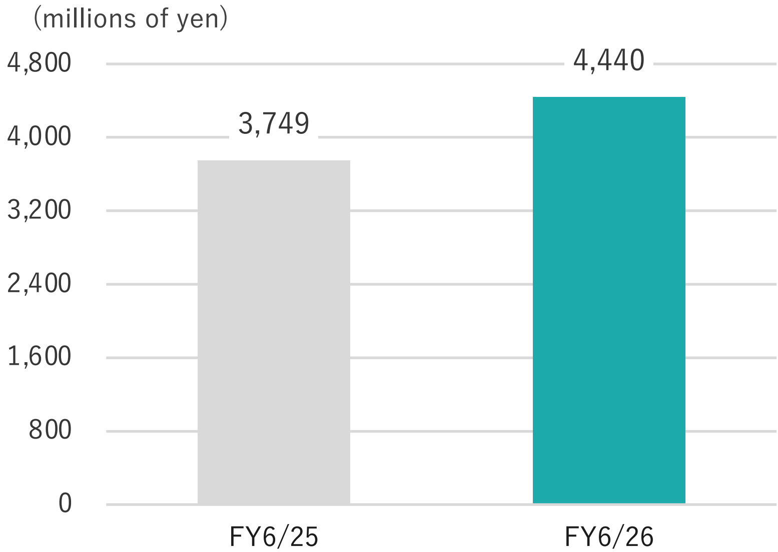


4Q of FY6/25	4Q of FY6/26	Year on year
203 million yen	151 million yen	△25.2% (△51 million yen)

Consolidated net sales/operating profit for FY6/26

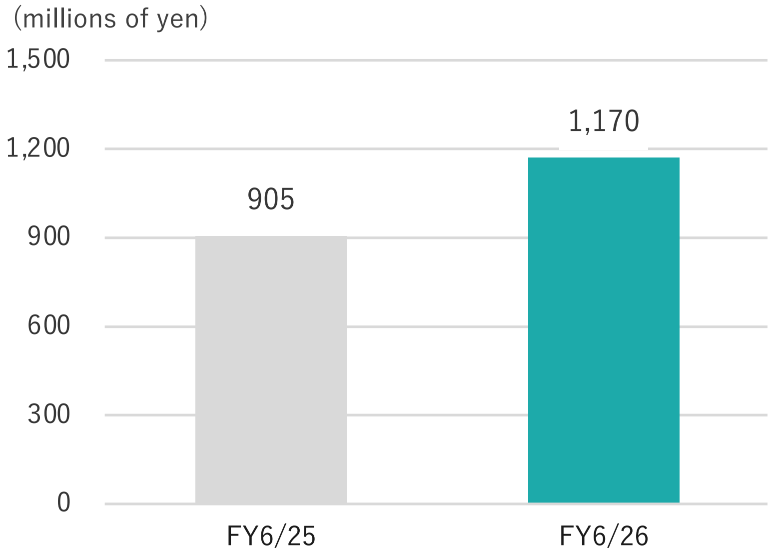
Against the backdrop of an expanding CLOMO Business, both net sales and operating profit exceeded the previous year, resulting in steady growth. While operating profit exceeded the plan, net sales fell slightly short of the plan due to the timing of recording sales of the Investment Business.

Net sales



FY6/25	FY6/26	Year on year
3,749 million yen	4,440 million yen	+18.4% (+690 million yen)

Operating profit



FY6/25	FY6/26	Year on year
905 million yen	1,170 million yen	+29.3% (+265 million yen)

Consolidated income statement for 4Q of FY6/26

In addition to sales growth, gross profit increased due to the timing of software releases. However, SG&A expenses temporarily increased as growth investments, such as in recruitment and advertising, were concentrated in Q4.

(units: millions of yen)	4Q of FY6/25 (Composition rate)		4Q of FY6/26 (Composition rate)		Change(Rate of change)	
Net sales	**1,031**	(100.0%)	**1,178**	(100.0%)	**+147**	(+14.3%)
Cost of sales	**271**	(26.4%)	**287**	(24.4%)	**+15**	(+5.7%)
Depreciation expenses	76	(7.4%)	40	(3.4%)	△36	(△47.4%)
Manufacturing costs	137	(13.3%)	108	(9.2%)	△28	(△20.5%)
Others	57	(5.6%)	137	(11.7%)	+79	(+137.8%)
Gross profit	**759**	(73.6%)	**891**	(75.6%)	**+131**	(+17.3%)
Selling, general and administrative expenses	**556**	(53.9%)	**739**	(62.7%)	**+182**	(+32.9%)
Labor expenses, etc.	280	(27.2%)	392	(33.3%)	+111	(+39.9%)
Others	275	(26.7%)	346	(29.4%)	+71	(+25.8%)
Operating proftit	**203**	(19.7%)	**151**	(12.9%)	**△51**	(△25.2%)
Ordinary profit	**188**	(18.3%)	**143**	(12.2%)	**△45**	(△24.1%)
Profit attributable to owners of parent	**116**	(11.3%)	**72**	(6.2%)	**△43**	(△37.5%)

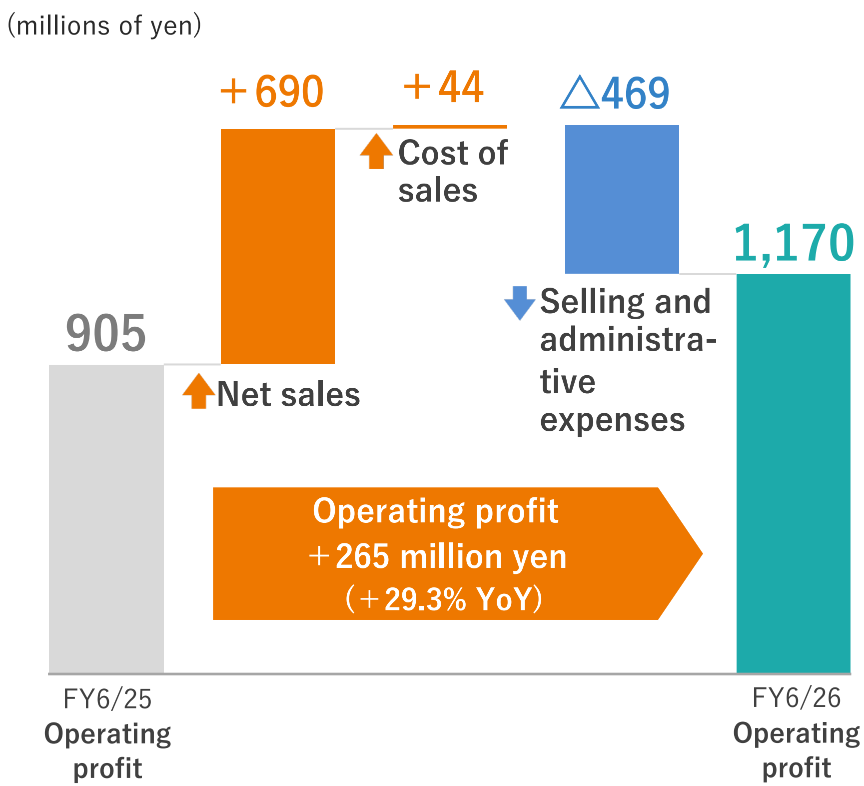
Consolidated income statement for FY6/26

Operating profit increased 29.3% YoY, driven by net sales growth. Maintained high profitability while making investments in recruitment, advertising, and other areas for future growth.

(units: millions of yen)	FY6/25		FY6/26		Change(Rate of change)	
Net sales	**3,749**	(100.0%)	**4,440**	(100.0%)	**+690**	(+18.4%)
Cost of sales	**1,052**	(28.1%)	**1,008**	(22.7%)	**△44**	(△4.2%)
Depreciation expenses	311	(8.3%)	187	(4.2%)	△124	(△39.9%)
Manufacturing costs	387	(10.3%)	380	(8.6%)	△7	(△1.9%)
Others	353	(9.4%)	441	(9.9%)	＋88	(+25.0%)
Gross profit	**2,697**	(71.9%)	**3,432**	(77.3%)	**+734**	(+27.2%)
Selling, general and administrative expenses	**1,792**	(47.8%)	**2,261**	(50.9%)	**+469**	(+26.2%)
Labor expenses, etc.	1,052	(28.1%)	1,285	(28.9%)	+232	(+22.1%)
Others	740	(19.7%)	976	(22.0%)	+236	(+32.0%)
Operating profit	**905**	(24.1%)	**1,170**	(26.4%)	**+265**	(+29.3%)
Ordinary profit	**877**	(23.4%)	**1,155**	(26.0%)	**+277**	(+31.7%)
Profit attributable to owners of parent	**558**	(14.9%)	**730**	(16.4%)	**＋171**	(+30.7%)

Factors behind changes in consolidated operating profit

Sales expanded through the steady growth of the CLOMO Business. Operating profit increased 29.3% YoY, even while actively pursuing investments for future growth.



Increase in net sales (＋690)

- Expansion of CLOMO Business due to acquisition of customers through OEM provision and consolidation of subsidiary results
- Net sales of the Investment Business declined year on year (in the same period of the previous fiscal year it recorded 120 million yen)

Decrease in cost of sales (＋44)

- Depreciation expenses fell due to the impact of changes in the timing of software releases

Increase in selling, general and administrative expenses (△469)

- Personnel and recruitment-related expenses increased due to M&A and active investment in human resources
- Strengthened advertising activities toward CLOMO Business expansion
- Following the consolidation of subsidiaries, amortization of goodwill increased

Balance sheet for FY6/26

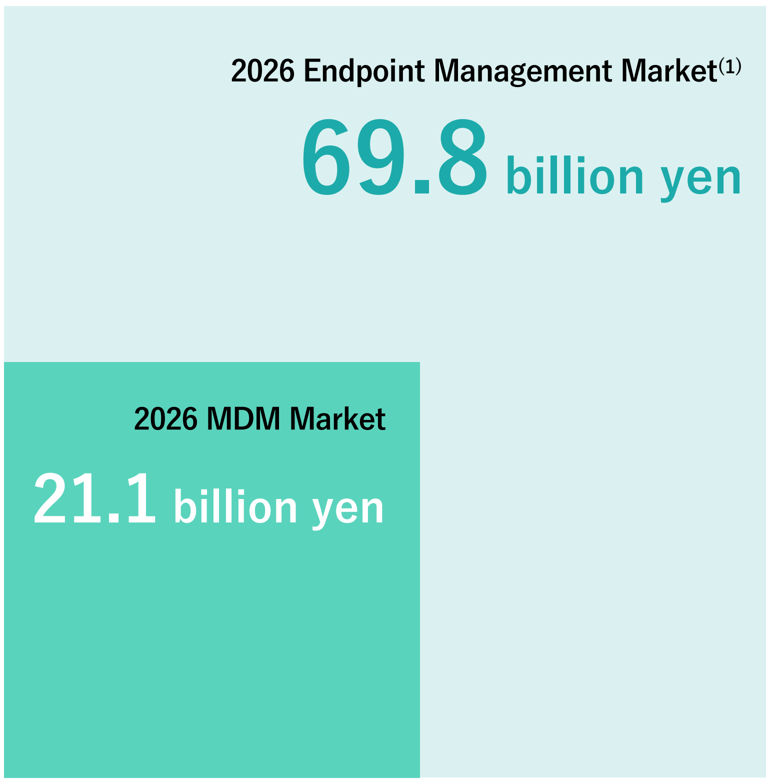
Despite moving forward with investments for growth and returns to shareholders, we have maintained a stable financial base, and an equity ratio of 58.6%.

(units: millions of yen)	FY6/25	FY6/26	Change
Current assets	**2,982**	**3,721**	**+738**
Cash and deposits	2,225	2,925	+700
Receivables	418	497	+78
Operational investment securities	216	176	△39
Fixed assets	**1,456**	**1,465**	**+9**
Software	182	131	△50
Software in progress	72	206	+134
Total assets	**4,438**	**5,186**	**+748**
Current Liabilities	**1,487**	**1,713**	**+225**
Contract liabilities	825	864	+38
Fixed liabilities	**90**	**86**	**△3**
Total liabilities	**1,577**	**1,800**	**+222**
Total net assets	**2,860**	**3,386**	**+525**

5. Market Environment and Growth Strategy

Markets targeted by the CLOMO Business

The Company continues to target the MDM market centered on mobile device management, while expanding its business into the endpoint management market, which includes PCs and dedicated business devices, with the overall market size projected to be 69.8 billion yen.



Market Growth Factors

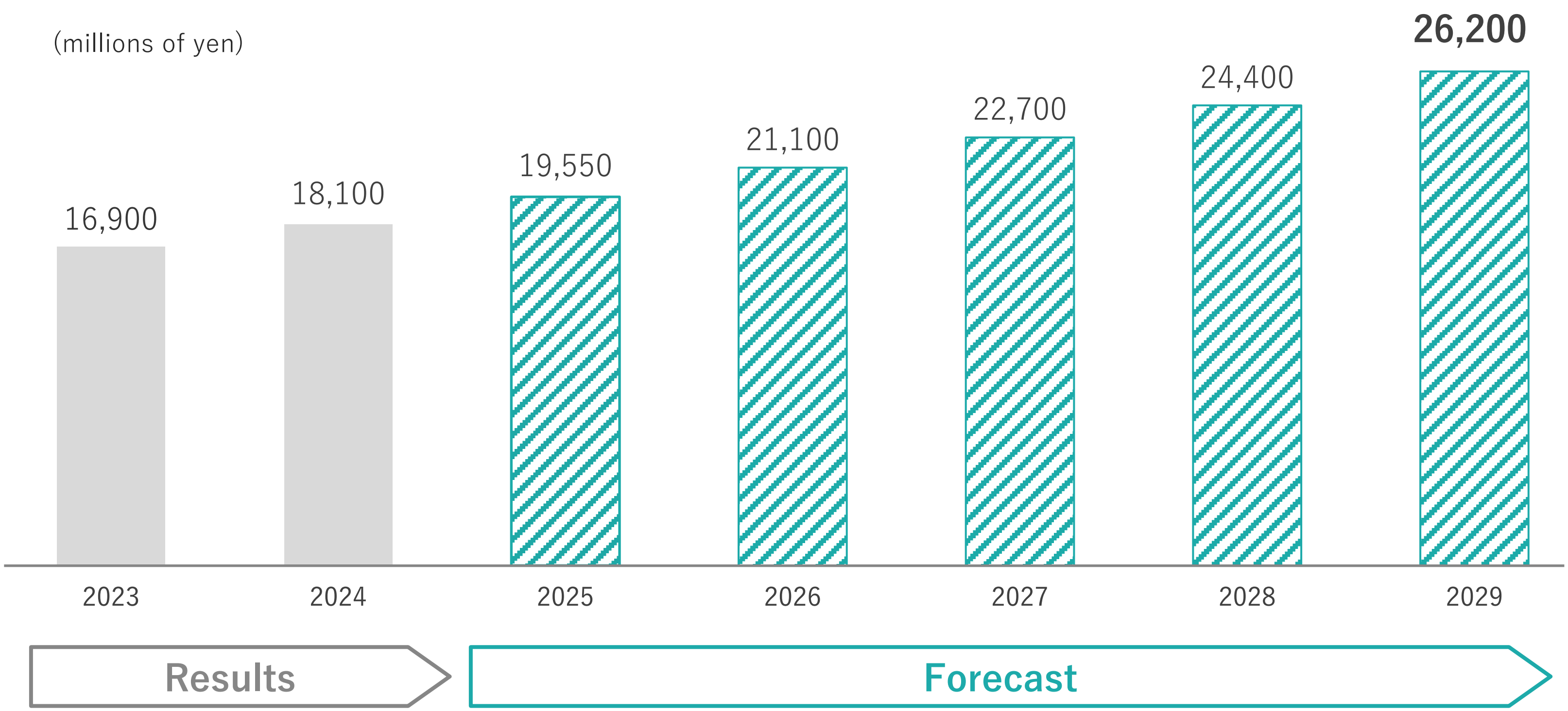
- In addition to significant opportunities to acquire SMEs that have not yet adopted MDM, stable demand exists for smartphones and tablets, which are typically replaced every three to four years.
- DX leading to increased deployment of mobile devices at medical, manufacturing, and logistics sites, resulting in an expansion of managed devices, including business-use tablets and dedicated business devices.
- As the demand for companies to centrally manage mobile devices and PCs grows, our target market is expanding to the endpoint management market, which integrates the MDM and PC asset management markets.

Note:
1. This figure is the sum of the 2026 market size forecast for the MDM market and for the PC asset management market. For details on the market size of each market, please refer to the following pages.

MDM market size forecasts (shipment value)

Strong growth is expected for the MDM market, centered on smartphones and tablets.

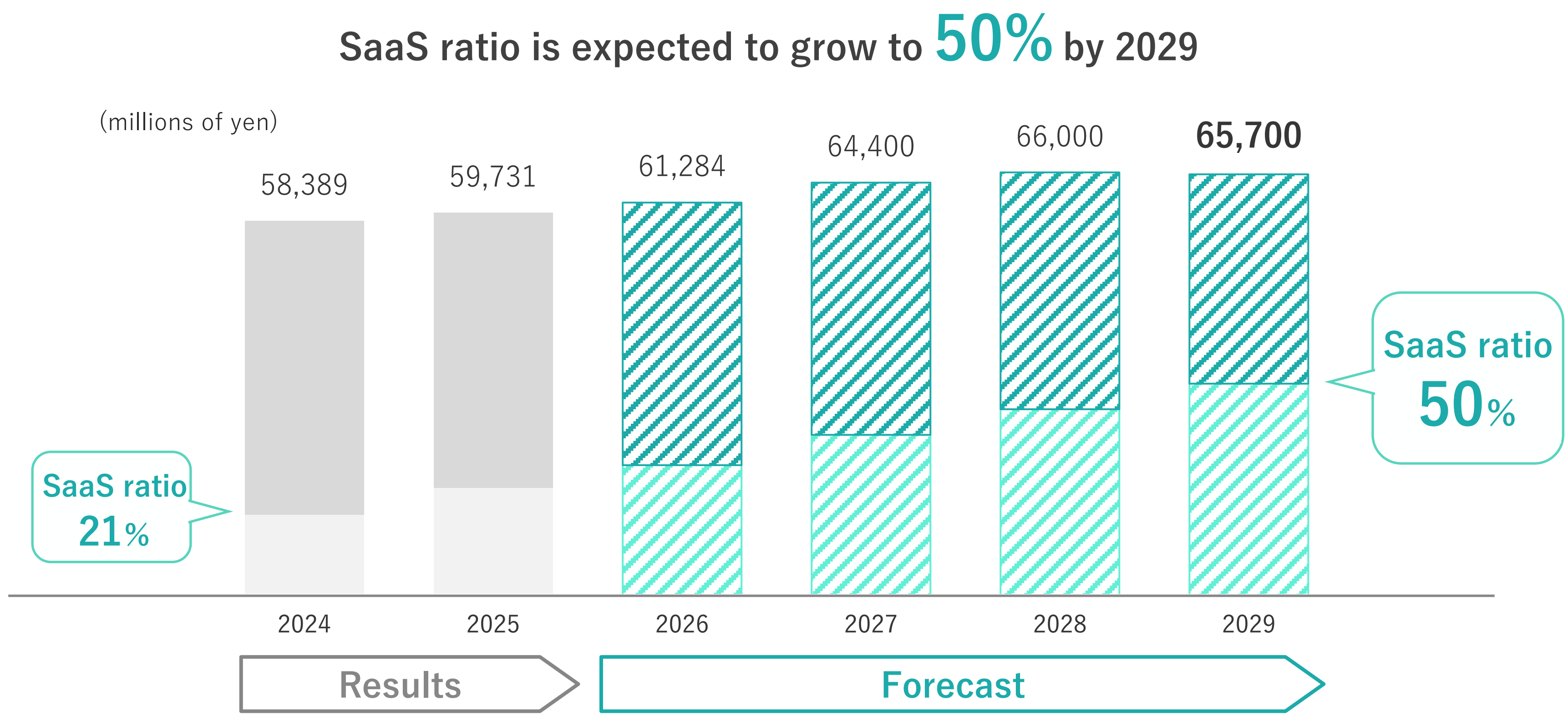
It is expected to expand to a size of 26.0 billion yen by 2029



Source: Deloitte Tohmatsu MIC Research Institute Co., Ltd.
" Market Outlook for Collaboration and Mobile Management Software, 2025 Edition (https://mic-r.co.jp/mr/03500/)"

PC asset management market size forecasts (shipment value)

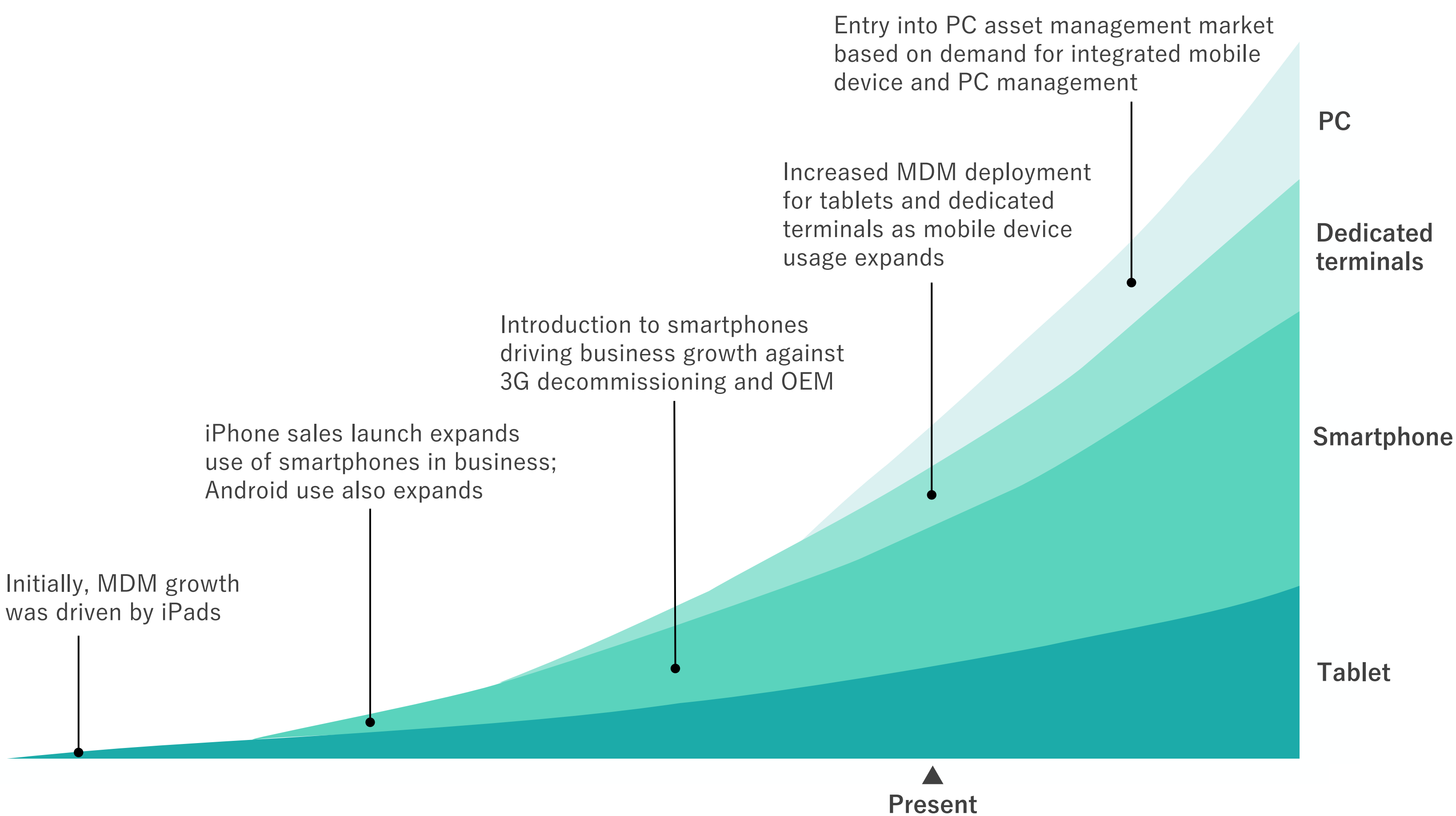
Transition to SaaS making progress in PC asset management market, which is more than twice the size of MDM market. Opportunities have emerged for MDM vendors to enter against a backdrop of growing demand for integrated management of mobile devices/PCs.



Source: Techno Systems Research Co., Ltd. “2026 Endpoint Management Market Marketing Analysis”

Sales growth image of CLOMO business

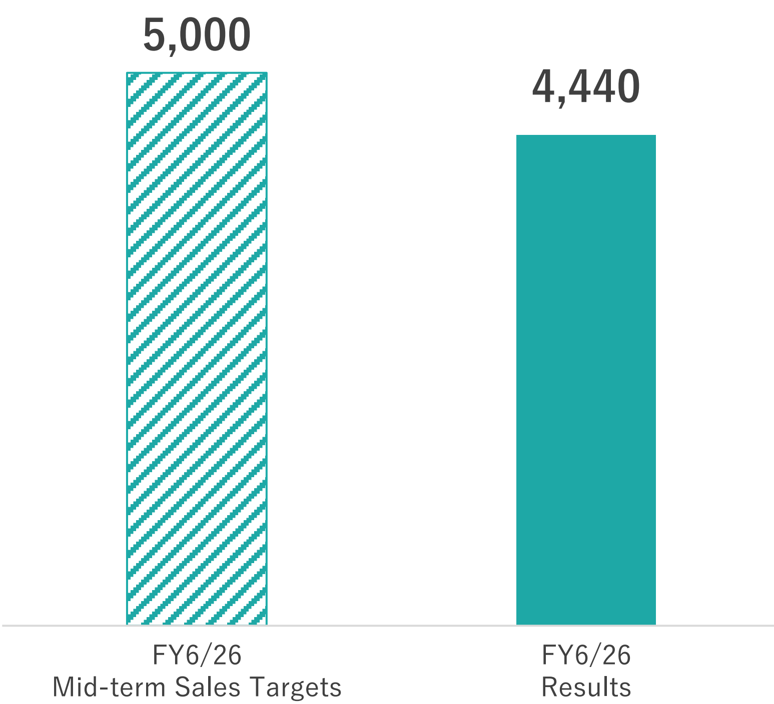
Our business has been growing steadily up to now as business use of smartphones has expanded.
We expect further business growth as the market expands to include new devices to be managed.



Initiatives toward medium-term sales targets

Existing businesses expanded as planned. However, no M&A transactions in adjacent areas were completed, as disciplined investment decisions were prioritized. As a result, net sales totaled 4.44 billion yen against the medium-term target of 5.0 billion yen. The next medium- to long-term targets are scheduled to be announced in late September[1].

Medium-term net sales targets and results



Growth strategy initiatives

Expansion of existing businesses — As planned

CLOMO business expanded as planned, driven by steady customer acquisition through OEMs.

Expansion into the PC domain — Foundation established

Established a foothold for expansion into the PC domain through the M&A of OneBe, Inc.

M&A in related domains — Unrealized

Although multiple opportunities were considered, none were pursued following careful assessment from the perspective of enhancing corporate value.

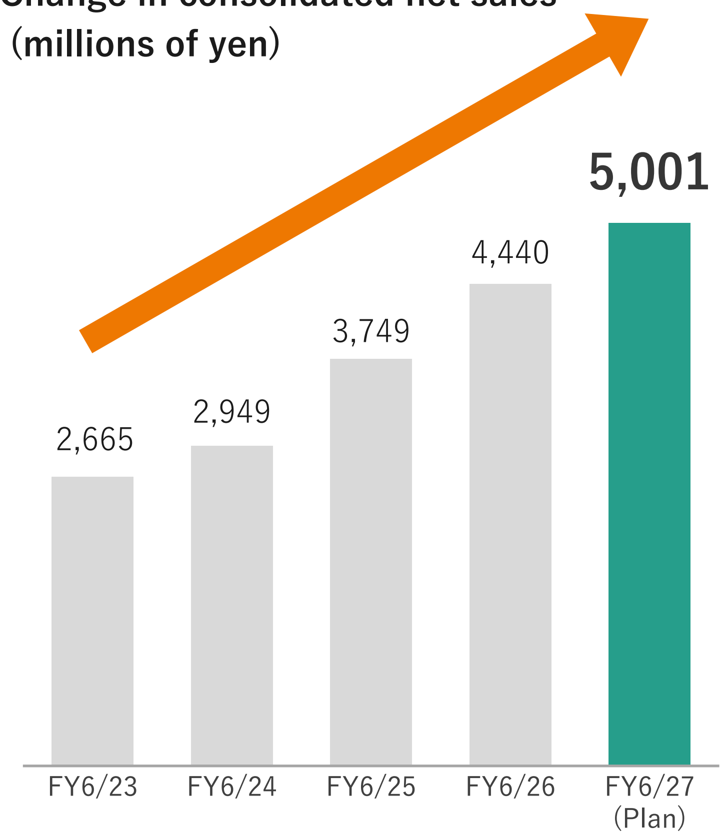
Note:
1. The next medium- to long-term targets are scheduled to be announced in the “Business Plan and Growth Potential” presentation on September 29, 2026.

6. Financial Forecasts for FY6/27

Sales growth outlook for FY6/27

In addition to accumulating revenue from stock business generated by the customer base expanded in FY6/26, the Company aims for consolidated net sales growth of +12.6% YoY through expansion into the PC domain and cross-selling of peripheral services.

Change in consolidated net sales (millions of yen)



3 growth drivers

Accelerating the accumulation of revenue from stock business	In addition to the full-year contribution of new CLOMO and OEM contracts concluded in FY26, we will actively acquire new customers by leveraging market growth.
Expansion into the PC domain	Promote TRUST DELETE, an information leak prevention service for PCs, to CLOMO's customer base of over 10,000 companies in order to expand sales in the PC domain.
Increase ARPU through cross-selling	Actively promote bundled adoption of high-demand peripheral services, such as operational support, kitting, and security products.

Forecast of consolidated financial results for FY6/27

Through further expansion of the CLOMO Business, we aim to exceed 5.0 billion yen in consolidated net sales. Profit is expected to reach a record high while continuing growth investments to support business expansion.

(units: millions of yen)	FY26 Result	FY27 Forecast	Change (Rate of change)
Net sales	4,440	**5,001**	+561 (+12.6%)
Operating profit	1,170	**1,291**	+120 (+10.3%)
Ordinary profit	1,155	**1,279**	+123 (+10.7%)
Profit attributable to owners of parent	730	**794**	+64 (+8.8%)

Returns to shareholders

To express our appreciation to shareholders and to raise both liquidity and awareness, we have implemented a system of twice-yearly shareholder special benefits. We are planning 20 yen for the interim dividend and 20 yen for the year-end dividend, for an annual dividend of 40 yen.

Overview of the special benefit system for shareholders

Eligible shareholders are those listed or recorded in the register of shareholders as of the last day of June or December each year, and who hold at least 100 shares of the stock of the Company.
Note that there are no continuous holding conditions.

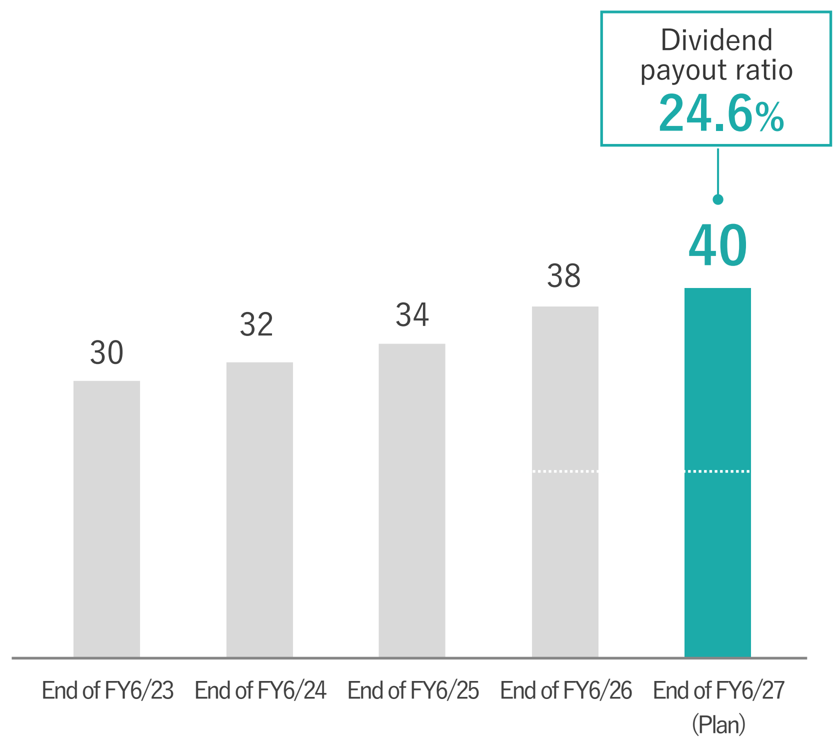
Shares	Benefit details	Timing of implementation
≥ 100 shares < 300 shares	Digital gift vouchers 1,000 yen in value	Twice a year, at the interim and fiscal year-end
≥ 300 shares	Digital gift vouchers 5,000 yen in value	

The following operators are expected to permit exchanges:

Amazon gift card / QUO Card Pay / PayPay points / d points / au PAY gift card / Ponta points code / nanaco gift / Apple Gift Card / Edy gift ID / Google Play gift code / NET CASH / Uber gift card / Rakuten points gift card

*The list of operators may change at a later date
*Exchange rates may vary for some gifts

Dividends over time (yen)



7. Reference Materials

Company Profile

Company Name	i Cubed Systems, Inc.
Locations	Fukuoka HQ : Daiichi Myojo Building, 4-1-37 Tenjin, Chuo-ku, Fukuoka-shi, Fukuoka Tokyo HQ : Hamamatsucho DS Building, 1-27-16 Hamamatsucho, Minato-ku, Tokyo Sales office : Sapporo／Sendai／Nagoya／Osaka／Hiroshima
Capital	417,209,100 yen
Founded in	September 2001
Representative	President and CEO Tsutomu Sasaki
Main Business	CLOMO business／ Investment business
Partner	Apple Consultants Network Member Android Enterprise Gold Partner Microsoft AI Cloud Partner
Group Company	i Cubed Ventures, Inc. OneBe, Inc. 10KN COMPANY LIMITED (Vietnam)

※Information as of the end of June 2026.

Corporate brand

Brand slogan

Enjoy challenges.

We ourselves will enjoy taking on challenges,
help people and organizations to take on their own challenges,
and help to realize all kinds of ideas to make many people smile.

Brand concept

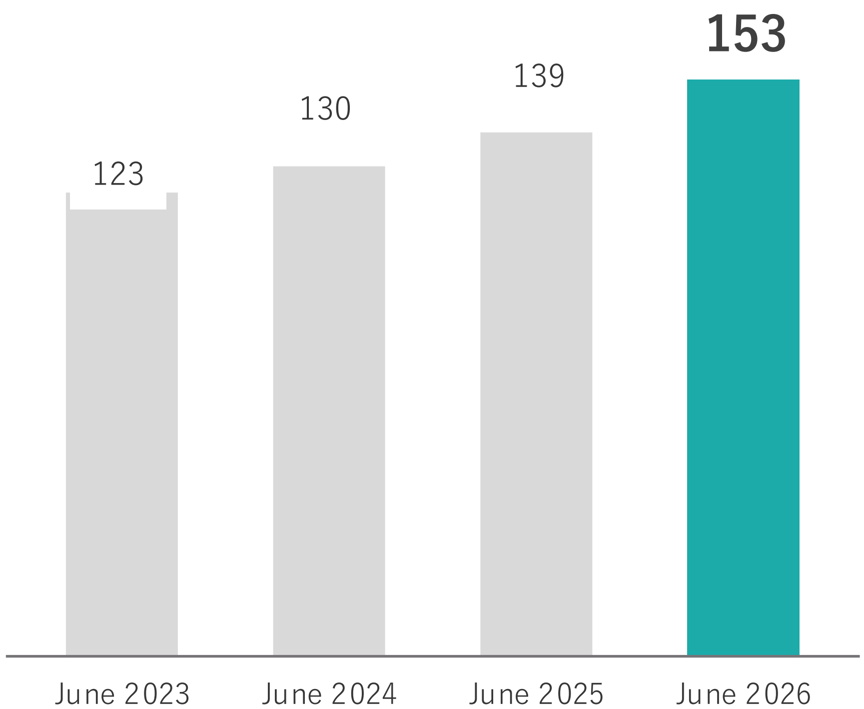
Purpose： Become the matrix for realizing unknown ideas that lead to smiles

Value proposition：Using the power of design and engineering to support those who take on challenges

Change in Number of Employees

As a result of recruitment plans centered on new graduates, the number of employees up to 14 from the end of the previous year. We encourage diversity in order to respect and leverage diverse individuals and workstyles.

Number of employees

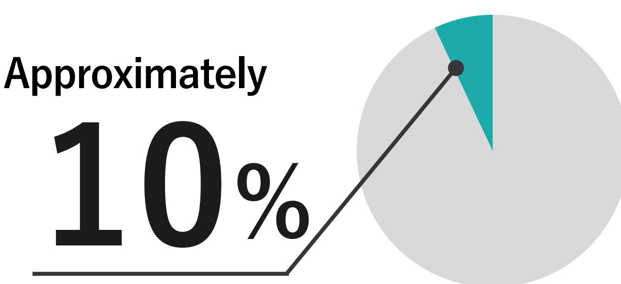


Male-to-female ratio

Approximately
6 : 4

Percentage of foreign national employees

Approximately
10%

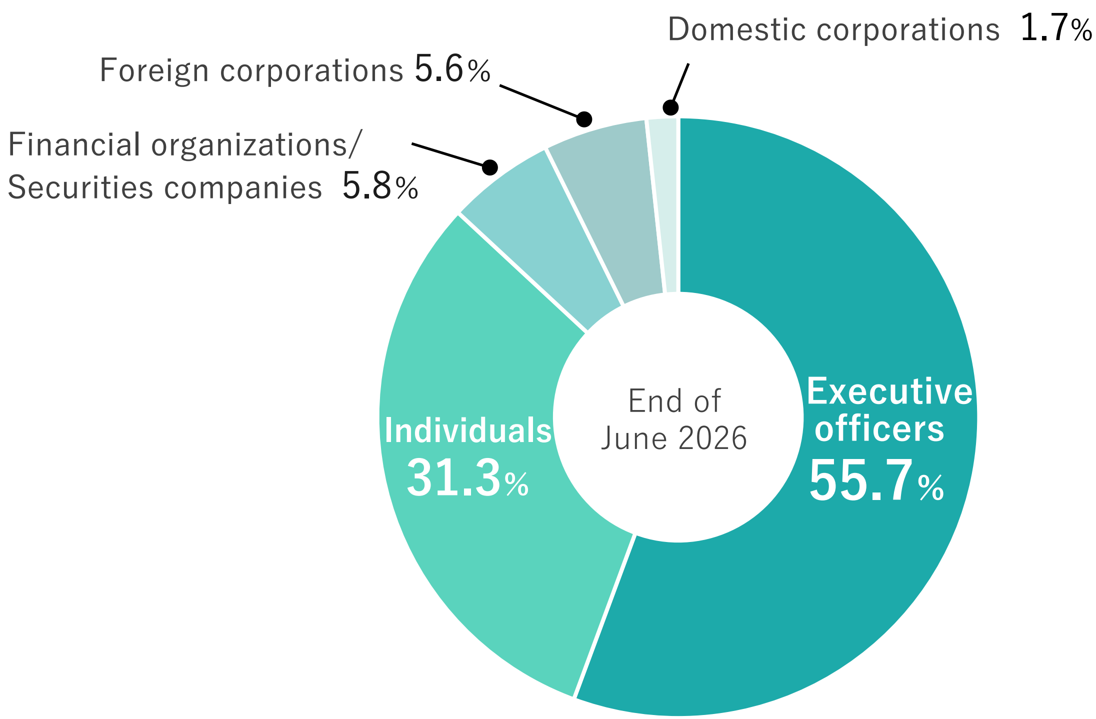


※All indicators are based on actual figures for the parent company on a standalone basis as of June 30, 2026. As of June 30, 2026, the total number of employees at the consolidated level was 221.
※Gender ratio as of June 30, 2026 is 56.4% male : 43.6% female.

Shareholder Composition

Number of outstanding shares: 5,311,450; Number of shareholders (with voting rights): 2,415

Shareholder composition by attribute



※Data as of June 30, 2026. The treasury shares (420,168 shares) and shares of the Company held in the "Stock Grant-type ESOP Trust" account (14,600 shares) are not included in the calculation of the ownership ratio.

Source of competitiveness

1 Competitive advantage of CLOMO Business

1. Stable revenue base and highly profitable structure
2. Integration capabilities
3. Robust partnership with OS developers
4. Security quality recognized by the government

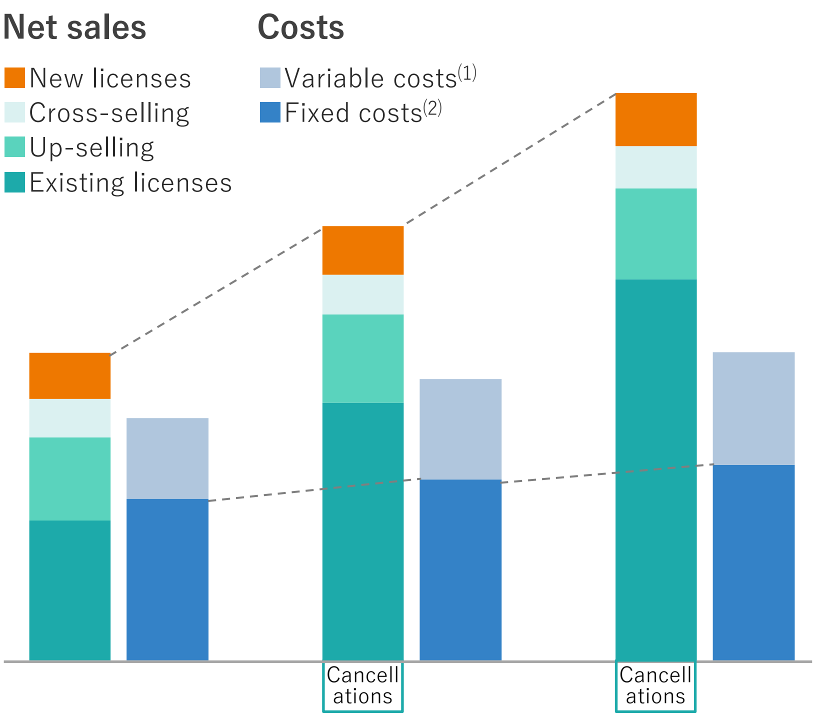
2 Management resources (non-consolidated)

1. Stable financial base
2. Strong customer base
3. Diverse and flexible organization

Stable revenue base and highly profitable structure

SaaS business using both subscription model and cloud technology.
It is possible to obtain stable revenue through continuous sales and establish a highly profitable structure through economies of scale.

Structure of net sales and costs



Medium- to long-term trends (for illustrative purposes)

Features of net sales breakdown

Acquisition of new customers

Corporate with sales partners to increase number of new customers

Revenue growth from existing customers

Approach directly, promote up-selling and cross-selling

Features of cost breakdown

Variable costs

Utilize new technology to control increases in operating costs for servers, etc. following expansion in scale of business

Fixed costs

Furthermore, sales costs are controlled by means of marketing activities led by sales partners, so that locations need to be opened only in core areas

Notes:
1. Calculated as “other expenses (cost of sales) + advertising expenses (SG&A expenses) + R&D expenses (SG&A expenses) + other expenses (SG&A expenses)”.
2. Calculated as “depreciation expenses (cost of sales) of in-house product software + manufacturing cost (cost of sales) related to product development and operations + personnel cost (SG&A expenses) + property cost (SG&A expenses)”.

Integration capabilities

Achieving services with high customer satisfaction through the integrated capability of performing all sales, development, operations, and support in-house.

Integration capabilities — **Enables close cooperation with customers and the provision of service that scores highly for satisfaction**

Customers

	Sales	Development	Operation	Customer success
Uniqueness	Through a nationwide network of 7 sales offices, we cooperate with sales partners all over the country to support sales activities	By developing MDM, browser and app in-house, we have established a fast and flexible development structure	By operating the platform ourselves, we accumulate know-how on improving efficiency and automation	We contact customers that have introduced our services directly, without an external call center standing between us
Competitive advantage	Our sales support structure is ranked highly, and we have achieved close links with our sales partners	Information on operating system updates and customer needs are incorporated quickly into products	Economies of scale derived from stable operation and cost control of services	We glean customer needs from them directly, and make proposals for up-selling and cross-selling

Robust partnerships with OS developers

Certified as Gold Partner in “Android Enterprise Partner Program” provided by Google.
Promoting acquisition of new customers in area of Android devices, while enhancing product capabilities through partnership.

Recognition of our superior technical capabilities, extensive track record in deploying CLOMO Services, and courteous and caring customer support has led to the Company being certified as a Gold Partner

Driving service growth with partners

- **Improve product quality through partnerships**

  By participating in conferences, etc. held by Google, and being able to receive priority technical support, we have consistently improved the quality of CLOMO product development and customer support

- **Acquisition of new customers in area of Android devices**

  CLOMO has continuously received the “Android Enterprise Recommended” designation for products that satisfy the high level of technical capabilities required by Google, and we are promoting the acquisition of new customers in the area of Android devices for corporates

Security quality recognized by the government

Highly secure nature of CLOMO has been recognized and the product has been added to the ISMAP cloud service list in 2024. Few competing products have been registered with ISMAP[1], which helps enhance our competitive advantage in the MDM market.

Information system Security Management and Assessment Program

Enhancing service competitiveness through ISMAP registration

What is ISMAP?

A system that aims to facilitate the adoption of cloud services by ensuring security levels in cloud services procured by the government satisfy governmental security requirements through a process of prior assessment and registration of cloud services

Impact on CLOMO Business

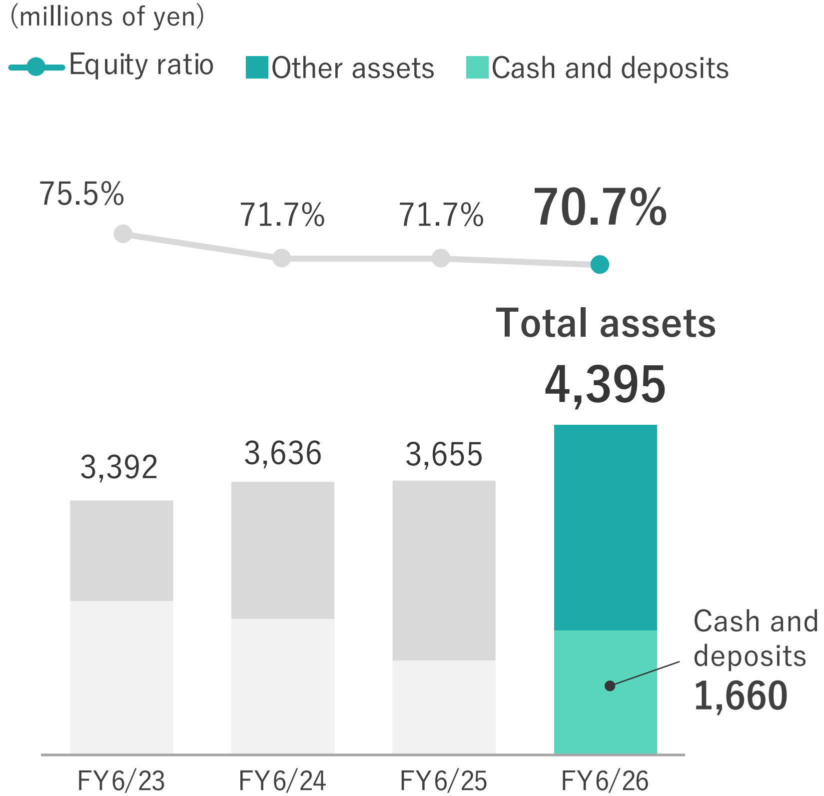
ISMAP registration enhances the reliability and security of CLOMO MDM, making it easier to introduce for many customers, including administrative agencies, which is expected to lead to the expansion of the customer base going forward

Note:
1. Two MDM services other than CLOMO are registered with ISMAP. Figures as of June 30, 2026, based on research conducted by the Company.

Stable financial base

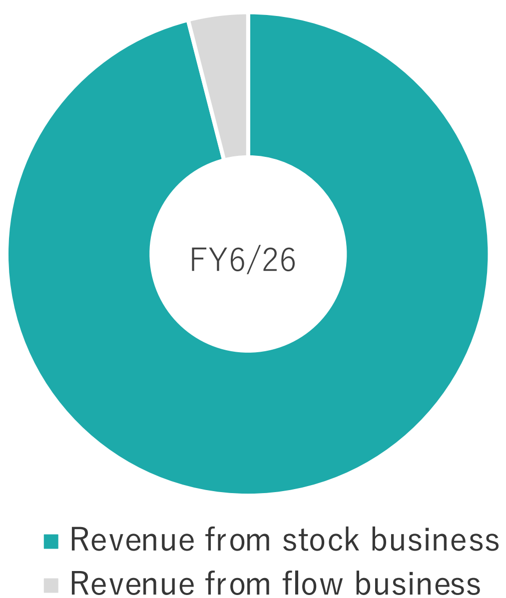
Building on a revenue base with 96% from recurring revenue and a solid financial foundation with an equity ratio of 70.7%. Sustainable growth model enabling proactive investment in the future, including new business development and M&A.

Trend in total assets and equity ratio



Ratio of revenue from stock business

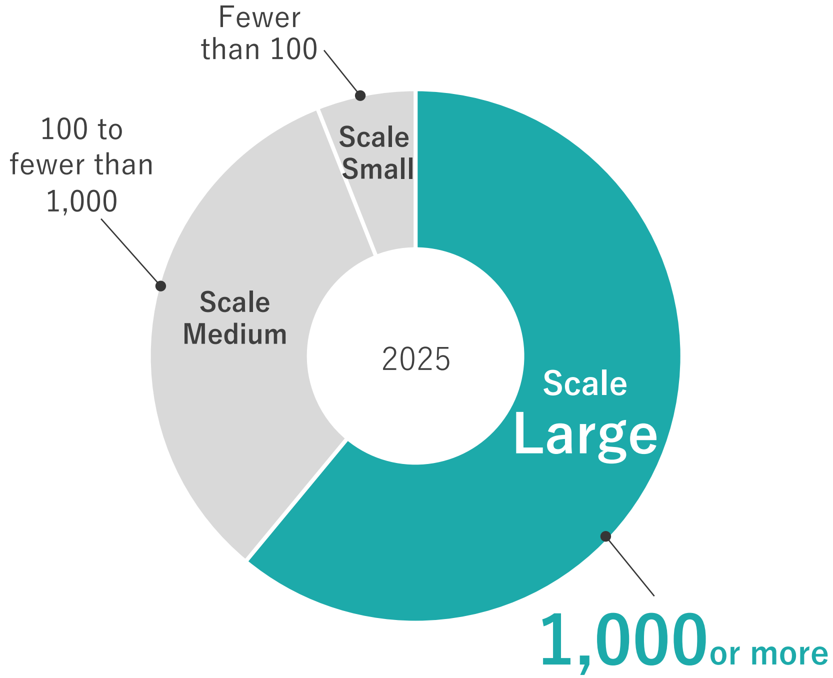
96% of non-consolidated net sales consists of stock business



Strong customer base

More than 10,000 existing companies form a strong customer base various of industries, mainly large companies. In recent years, it has also been introduced to small and medium-sized companies, promoting growth of the company.

Sales composition by customer scale (number of employees)



Deployment track record

OBAYASHI 大林組
つきじ喜代村 すしざんまい SUSHIZANMAI
KIRIN
SEKISUI
東京慈恵会医科大学
TOKIO MARINE NICHIDO 東京海上日動
佐賀県
JR西日本
SHIPS
NOEVIR GROUP
MONEX GROUP
琉球銀行

And many others

Source: Deloitte Tohmatsu MIC Research Institute Co., Ltd.
"Market Outlook for Collaboration and Mobile Management Software, 2025 Edition (https://mic-r.co.jp/mr/03500/)"

Diverse and flexible organization

By building a diverse organization and promoting flexible work styles, we have fostered a culture that actively takes on challenges. Recognized for 7 consecutive years in the Best Workplaces[1] rankings.

Diverse organization and flexible work styles[2]

Male-to-female ratio	Percentage of foreign national employees
6 : 4	**10%**

Percentage taking childcare leave	Average hours worked outside regular hours
93.1%	**4.7 hours**

Certifications from external organizations

Best Workplaces
Certified for seven consecutive years

Great Place To Work®
Certified
JUN 2026-JUN 2027
JAPAN

Notes:
1. A system whereby Great Place to Work® Institute Japan performs awareness surveys of employees in accordance with global standards, and certifies those that exceed a certain level as Best Workplaces companies.
2. With the exception of the percentage taking childcare leave, all indicators are based on actual figures for the parent company on a standalone basis as of June 30, 2026 (and for the full year ended June 30, 2026), rounded to the nearest whole number. The percentage taking childcare leave is the actual cumulative ratio for the parent company from February 2021, when we began recording this figure, to June 30, 2026.

Handling of this document

- This document contains outlooks, future plans, and management objectives related to the Company. These outlooks are based on current assumptions on future events and trends, and there is no guarantee that these assumptions are accurate.
  Owing to various factors, actual results may differ materially from those indicated in this document.

- Unless otherwise stated, the financial data provided in this document is presented in accordance with generally accepted accounting principles in Japan.

- The Company does not necessarily revise any statements on future outlooks which have already been made, regardless of future events, except as required by the Disclosure Rules.

- Information about other companies is based on publicly known information.