

Supplementary Materials for the Third Quarter of the Fiscal Year Ending March 2026

February 10, 2026

Stock Code : 9644

INDEX

!

- 01 / **Summary of Financial Results for
the Third Quarter of the Fiscal
Year Ending March 2026**
- 02 / **Financial Forecast for the Fiscal
Year Ending March 2026**
- 03 / **Shareholder Returns**
- 04 / **Mid-Term Management Plan
(2021-2025)**
- 05 / **Business Overview & Strengths**

01

Summary of Financial Results for the Third Quarter of the Fiscal Year Ending March 2026

3Q FY3/26 Financial Summary (YoY)

- Sales and profit at all levels exceeded initial plans, achieving record-high performance.

(Million Yen)

	3Q FY3/25 Results	3Q FY3/26 Results	YoY Comparison
Net sales	11,140	12,363	+11.0%
Gross Profit	5,092	6,046	+18.7%
Operating Profit	1,372	1,615	+17.8%
Ordinary Profit	1,460	1,641	+12.4%
Quarterly Net Income attributable to owners of parent	889	925	+4.1%
EPS (Quarterly Earnings Per Share)	yen sen 26.88	yen sen 28.47	-

Analysis of Factors for Increase/Decrease in Operating Profit (YoY)

- Gross profit increased by 953 million yen, driven by 11.0% revenue growth year on year. Despite proactive investment in human capital, operating profit grew 17.8% year on year.

(Million Yen)		3Q FY3/25 Results	3Q FY3/26 Results	Rate of Change	Change in Amount
	Net Sales	11,140	12,363	+ 11.0%	+ 1,223 Million Yen
COGS	Products & Services Sales Cost	3,384	3,240	▲ 4.2%	▲ 143 Million Yen
COGS + SG&A	Human Capital Investment	4,620	5,481	+ 18.6%	+ 860 Million Yen
SG&A	Digital · DX Investment	242	312	+ 28.7%	+ 69 Million Yen
	Branding · Marketing investment	278	366	+ 31.7%	+ 88 Million Yen
	Other SG&A	1,241	1,346	+ 8.4%	+ 105 Million Yen
	Operating Income	1,372	1,615	+ 17.8%	+ 243 Million Yen

Sales Analysis by Management Consulting Domain

- Increased revenue in all management consulting areas.

(Million Yen)

	3Q FY3/25 Results	3Q FY3/26 Results	YoY Comparison	Sales Composition (3Q FY3/26)
Net Sales	11,140	12,363	+11.0%	—
Strategy & Domain	2,109	2,330	+10.5%	18.9%
Digital · DX	2,394	2,647	+10.6%	21.4%
HR	2,019	2,613	+29.4%	21.1%
Finance · M&A	1,647	1,823	+10.7%	14.7%
Brand & PR	2,277	2,318	+1.8%	18.8%
Other	691	629	▲9.0%	5.1%

Strategy & Domain

- Consulting services for growth were in high demand, and services under such themes as “**formulation and promotion of long-term vision and medium-term management plans**,” “**business model reform**,” “**new business development (including industry-academia collaboration)**,” “**formulation of global strategies/overseas expansion**” and “**alliance strategies**” performed well. Government/public sector projects such as “**Survey on Accelerating the Creation of 10-Billion-Yen Companies**” and “**Analysis of Factors Driving Strategic Corporate Group Formation to Accelerate Regional Business Growth**” also increased.
- For listed companies, themes such as “**formulation and promotion of long-term vision and medium-term management plans**” and “**production of integrated report (actions for ESG)**” increased.
- Services in the field of marketing and sales provided by Surpass Co., Ltd., which joined the Group in the previous fiscal year, also contributed to revenue growth.

Digital · DX

- Consulting services for creating new value through productivity improvement and data utilization were in high demand, and those under such themes as “**conception of shift to IT and formulation of DX vision**,” “**implementation of ERP systems**,” “**DX strategy advisory**,” “**implementation of AI**,” “**BPO and business improvement**,” “**branding DX (websites and social media platforms)**,” and “**obtaining DX certification**” also performed well.
- For listed companies, themes such as “**marketing DX (digital marketing, sales process transformation and so on)**,” “**system replacement/PMO support**,” and “**cybersecurity measures**” increased.
- With the expansion of alliances with various IT technology companies, there was an increase in the development of professional DX services and joint proposals. In addition, we promoted the “**TECH WOMAN®**” program in partnership with local governments and financial institutions, which helps women living in local communities to become part of the digitally literate workforce, helping them to obtain qualifications and create job opportunities.

HR

- Consulting services for expanding the base of human resources and the restructuring of human resource portfolios in response to the review of management strategies and business portfolios, as well as human capital management, were in high demand, and those under such themes as “restructuring of human resource treatment systems,” “establishment of in-house corporate universities (academies),” “human resource development (including reskilling),” “junior board (nurturing next-generation management team),” “promoting women’s empowerment and DE&I” and “Employee Assistance Program (EAP)” also performed well.
- For listed companies, themes such as “development of management professionals,” “succession planning,” “corporate well-being” “establishment of officer remuneration plan,” and “HRBP” increased.
- Services in the field of promoting women's empowerment and DE&I provided by Surpass Co., Ltd., which joined the Group in the previous fiscal year, as well as services in the field of corporate well-being provided by PEACEMIND Inc., newly consolidated in the 3Q period, also contributed to revenue growth.

Finance · M&A

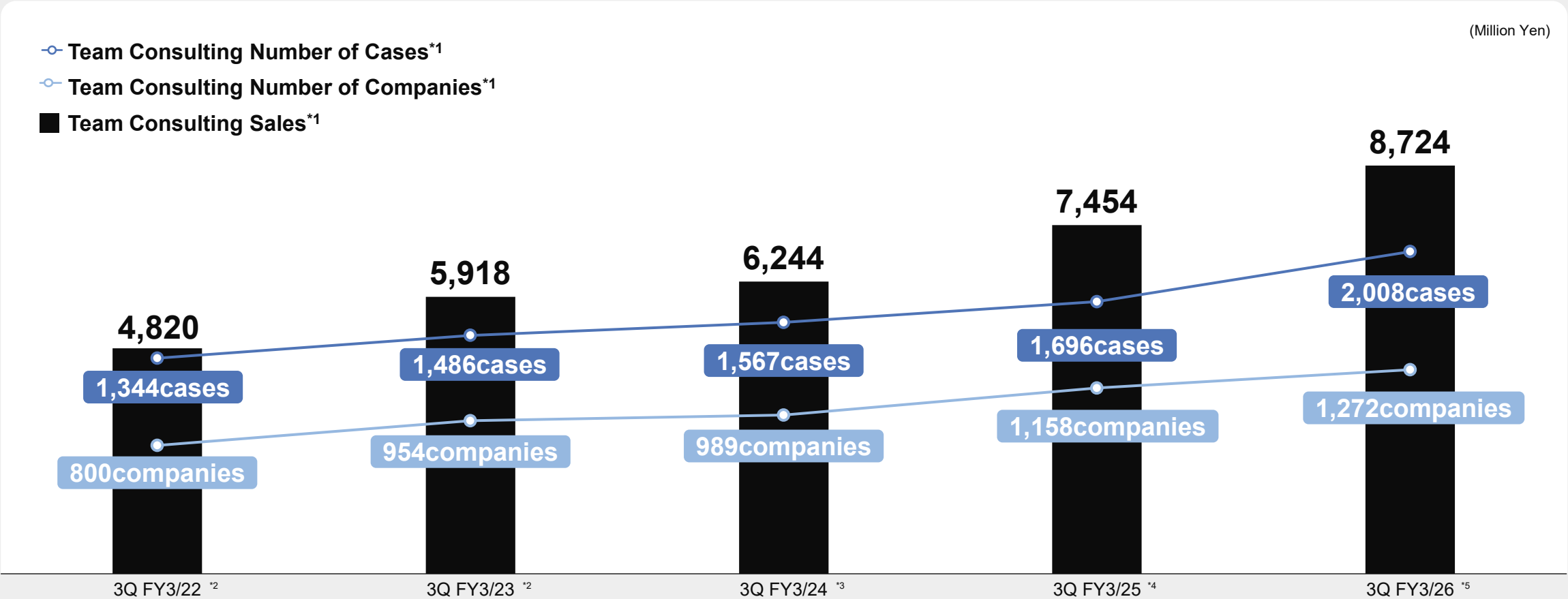
- Consulting services for enhancing corporate value and business succession including potential succession to third parties were in high demand, and those under such themes as “corporate value vision,” “capital policy,” “transition to holdings / group management,” “overseas and other M&A total consulting (comprehensive support from strategy formulation to financial advisory, due diligence and post-merger integration),” “business succession” and “IPO support” performed well.
- For listed companies, themes such as “strengthening of corporate governance,” “establishment of internal control system,” “realizing management with an awareness of cost of capital and share price” and “IR support” increased.

Brand & PR

- Consulting services for establishing their purpose or brand as well as group branding were in high demand, and those under such themes as “formulation of brand vision,” “establishment of public relations function (including training),” “media PR (Global PR Wire (international press release distribution service), press conference and others),” “related to the Expo 2025 Osaka, Kansai” and “inner branding” performed well.
- For listed companies, themes such as “brand strategy,” “strategic PR,” “creative & design” and “UI/UX design” increased.

Key KPI -Team Consulting Indicators

- All KPIs exceeded the same period of the previous year, resulting in record-high results.



*1 Team Consulting includes monthly subscription consulting (Strategy & Domain, Digital・DX, HR, Finance・M&A, Brand & PR), excluding one-off or spot consulting

*2 3Q FY3/22 and 3Q FY3/23: the sum of the results of TANABE CONSULTING CO., LTD., Leading Solutions Co., Ltd., Growin' Partners Inc. and JAYTHREE, Inc.

*3 3Q FY3/24 : Acquisition of shares in KartzMediaWorks Co., Ltd.

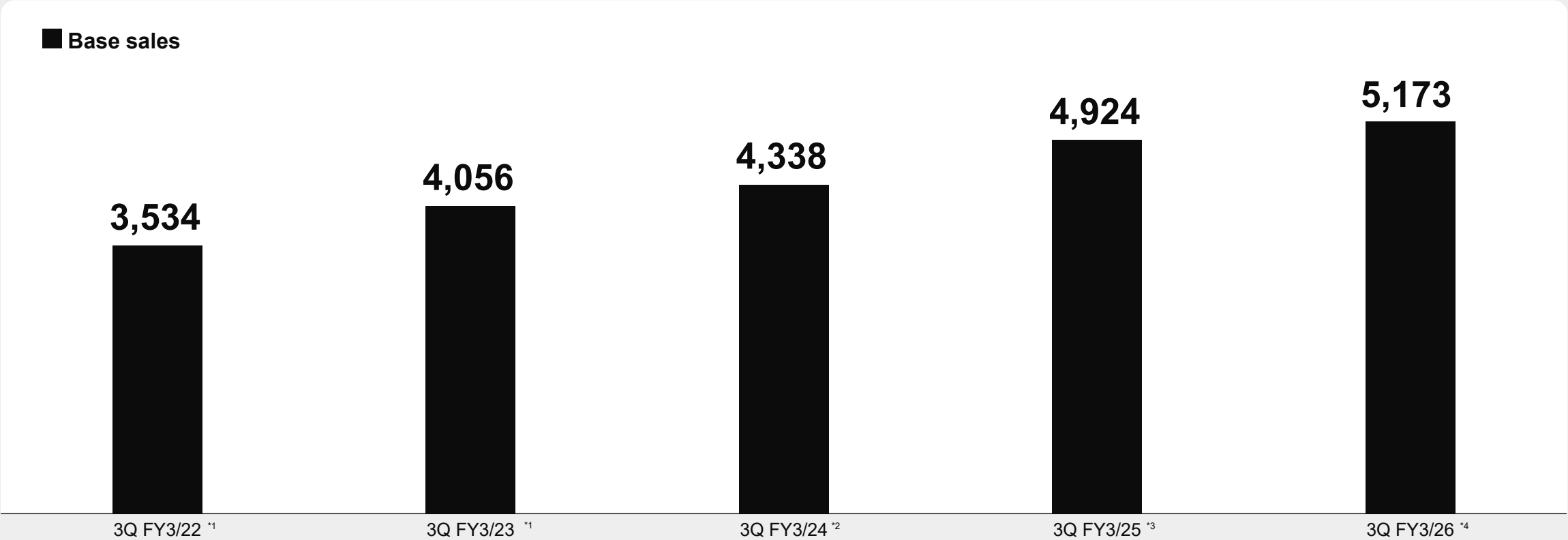
*4 3Q FY3/26 : Acquisition of shares in Surpass Co.,Ltd.

*5 3Q FY3/26 : Acquisition of shares in PEACEMIND Inc.

Key KPI - Base Sales

- Base sales consist of long-term contract services with a basic duration of 6 months or more, such as team consulting, forming a stable foundation for growth.
- Surpassed the same period of the previous year, achieving a record-high result.

(Million Yen)



^{*1} 3Q FY3/22 and 3Q FY3/23 : the sum of the results of TANABE CONSULTING CO., LTD., Leading Solutions Co., Ltd., Growin' Partners Inc. and JAYTHREE, Inc.

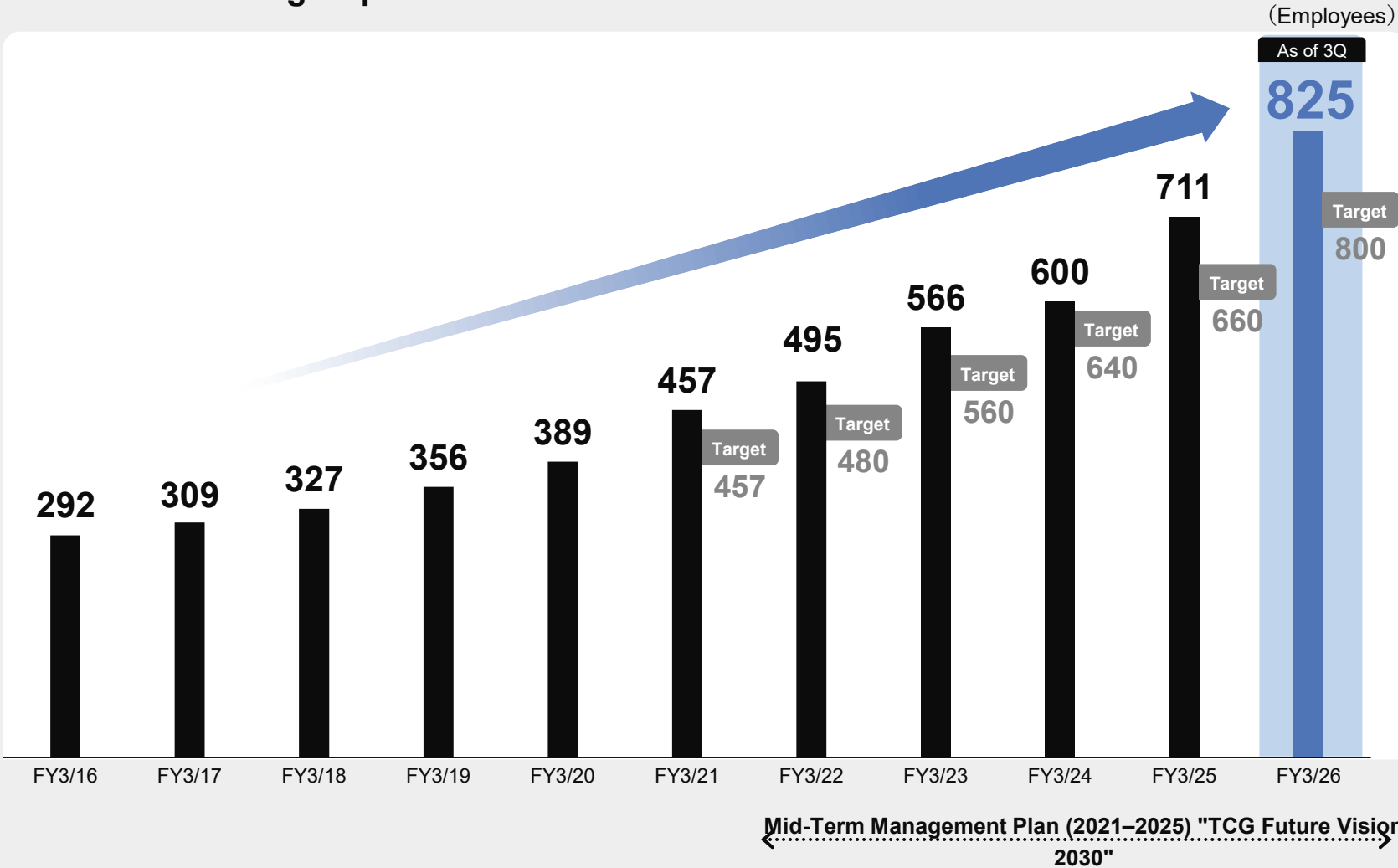
^{*2} 3Q FY3/24 : Acquisition of shares in KartzMediaWorks Co., Ltd.

^{*3} 3Q FY3/26 : Acquisition of shares in Surpass Co.,Ltd.

^{*4} 3Q FY3/26 : Acquisition of shares in PEACEMIND Inc.

Number of Employees

- Recruitment of new graduates and employees with practical experience in various industries and job types nationwide.
- Active recruitment of specialists who promote IPO support and administrative/public consulting, and assistant personnel who improve consultant productivity.
- For FY3/26, full-year targets have been achieved at the end of 1Q FY3/26, also supported by PEACEMIND Inc.'s inclusion in the group.



Achieved the 800-employee target from the medium-term management plan. Continue to strengthen recruitment efforts

Diverse Consultants

- Strategic Consultants
- DX & Digital Consultants
- M&A Consultants
- Corporate Finance Consultants
- HR Consultants
- Corporate Well-being
- Marketing / Sales Consultants
- Brand & PR Consultants
- CRM Consultants

Balance Sheet

- Equity-to-asset ratio remains high at 70.9%.

(Million Yen)	FY3/25	3Q FY3/26	YoY
Assets			
Cash and Deposits	7,665	6,020	▲1,644
Securities	—	—	—
Total Current Assets	9,091	8,395	▲696
Property, Plant and Equipment	2,190	2,259	+69
Intangible Fixed Assets	1,175	1,970	+795
Investment and Other Assets	1,870	2,166	+295
Total Non-Current Assets	5,235	6,396	+1,161
Total Assets	14,328	14,792	+464

(Million Yen)	FY3/25	3Q FY3/26	YoY
Liabilities			
Accounts Payable - trade	405	313	▲92
Total Current Liabilities	2,536	2,541	+4
Total non-current Liabilities	650	984	+333
Total Liabilities	3,187	3,525	+338
Net Assets			
Total Shareholder's Equity	10,554	10,395	▲159
Total Net Assets	11,141	11,267	126
Total Liabilities and Net Assets	14,328	14,792	+464

02

Financial Forecast for the Fiscal Year Ending March 2026

Financial Forecast for FY3/26

- Achieving revenue and operating profit targets outlined in the final year of the Mid-Term Management Plan, setting a new record for the highest performance.
- The revenue has been revised upward from the original plan of 15 billion yen to 16 billion yen.

(Million Yen)	FY3/24 Results	FY3/25 Results	FY3/26 Plan	YoY
Net Sales	12,739	14,543	16,000	+10.0%
Gross Profit	5,465	6,612	7,300	+10.4%
(Gross Profit Margin)	(42.9%)	(45.5%)	(45.6%)	—
Operating profit	1,009	1,500	1,800	+20.0%
(Operating Profit Margin)	(7.9%)	(10.3%)	(11.6%)	—
Ordinary Profit	1,012	1,589	1,800	+13.3%
Profit Attributable to Owners of Parent	641	1,016	1,070	+5.2%
EPS (Earnings per Share)	yen sen 19.07	yen sen 30.80	yen sen 32.89	—

Sales Plan by Management Consulting Domain

- "Strategy & Domain" focuses on "formulation and promotion of long-term vision and medium-term management plans" to strengthen "new business development," "global strategy formulation," and government/public consulting, targeting double-digit revenue growth.
- "HR" targets double-digit revenue growth through increased human capital management needs, combined with full-year contribution from Surpass (consolidated mid-term) and 9-month contribution from the newly consolidated PEACEMIND Inc.

(Million Yen)	FY3/24 Results	FY3/25 as Previously Reported	FY3/25 Restated	FY3/26 Plan	YoY (Restated basis)
Net Sales	12,739	14,543	14,543	16,000	+10.0%
Strategy & Domain	2,281	2,476	2,856	3,300	+15.6%
Digital・DX	2,741	3,255	3,255	3,400	+4.5%
HR	2,418	2,979	2,600	3,300	+26.9%
Finance・M&A	1,932	2,172	2,172	2,300	+5.9%
Brand & PR	2,649	2,939	2,939	3,000	+2.1%
Other	715	721	721	700	▲2.9%

(Note) The marketing and sales support services provided by Surpass Co., Ltd., which offer "comprehensive support from business strategy formulation to customer creation in the field," have high compatibility with Strategy & Domain consulting. To further strengthen these support functions and create synergies, the classification has been changed from "HR" to "Strategy & Domain" starting from FY2026 (organizational structure also changed). Accordingly, the revenue results for "HR" and "Strategy & Domain" from the previous FY3/25 have been restated for display.

03

Shareholder Returns

Shareholder Return Policy

- While maintaining a stable financial foundation, actively invest in growth M&A by utilizing cash and deposits of 1 billion yen or more on hand to realize improved growth and profitability.
- Furthermore, to ensure the achievement of the FY2026 March ROE target of 10% that exceeds the cost of equity, will actively return profits to shareholders to realize an optimal capital structure.

Shareholder Return Policy (Until FY3/26)

**Consolidated Total
Return Ratio**
Target: **100%**

DOE
(Dividends on Equity)
6% or higher

**Acquire treasury shares
in a flexible manner**

*DOE (Dividends on Equity): Annual Dividends/Average Shareholders' Equity x 100

Acquisition of Treasury Stock

- Acquisition of treasury stock resolution decided on December 10, 2025 (Completed January 13, 2026).

Rationale for Acquisition of Treasury Stock

- Through flexible capital policy execution and capital efficiency improvement, we aim to achieve the "ROE 10%" target set in our medium-term management plan (2021-2025) "TCG Future Vision 2030" and realize further enhancement of corporate value.

Total Number of Shares to be Acquired

Up to 200,000 shares
0.62% of the total number of issued shares excluding treasury stock

Total Cost of Acquisition

Up to 100,000,000 yen

Period of Acquisition

From December 15, 2025 to January 31, 2026

Accumulated Total of Treasury Stock

Total number of shares acquired: 135,600 shares
Total cost of acquisition: 99,947,500 yen

[Reference] Treasury stock holdings as of September 30, 2025

- Total issued shares (excluding treasury stock): 32,409,104 shares
- Treasury stock: 1,590,896 shares

Introduction of Shareholder Benefit Program (Disclosed on April 23, 2025)

- Resolved to introduce a shareholder benefit program in response to many requests received in the shareholder survey.
- Designed the program to enable a broader range of individual investors across different generations to hold our shares.

Overview of shareholder benefit program

- Shareholders who are listed or recorded in the Company's shareholder registry as of the record date (September 30 of each year) and who hold 100 shares (1 unit) or more will be eligible.

*Starting from September 30, 2025.

Number of shares held	Benefit details
100 shares (1 unit) or more	QUO card 500 yen
300 shares (3 units) or more	QUO card 3,000 yen
500 shares (5 units) or more	QUO card 5,000 yen
1000 shares (10 units) or more	QUO card 10,000 yen

(Reference) FY2026 March Forecast
Combined Yield (Dividend + Benefit)

100 shares	4.2%
300 shares	4.9%
500 shares	4.9%
1,000 shares	4.9%

*Note: Calculated based on a share price of 736 yen as of December 30, 2025.

Shareholder Returns (Dividends)

- Positioning increased revenue, profit growth and higher dividends as core management pillars to enhance capital efficiency while maintaining stable dividend payments.
- For the FY3/26, the annual dividend is planned to be 26 yen per share (YoY +2 yen, payout ratio of 79.4%). (Treasury shares will also be acquired in a flexible manner, targeting a Total Return Ratio of 100%.)

FY3/25

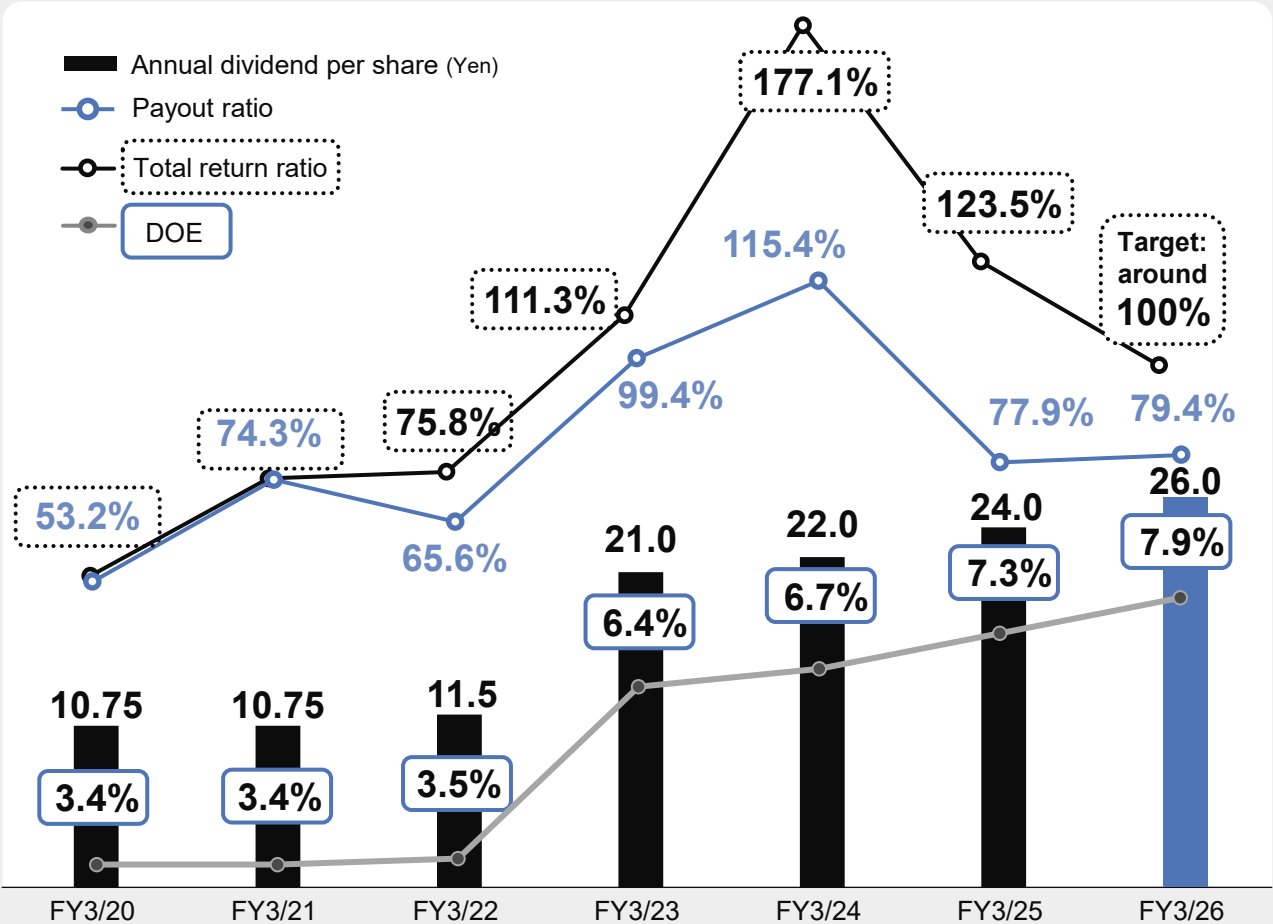
Annual Dividend: 24 yen

Interim: 10 yen · year-end: 14 yen

FY 3/26 Forecast

Annual Dividend: 26 yen (Forecast)

Interim: 12 yen · year-end: 14 yen (Forecast)



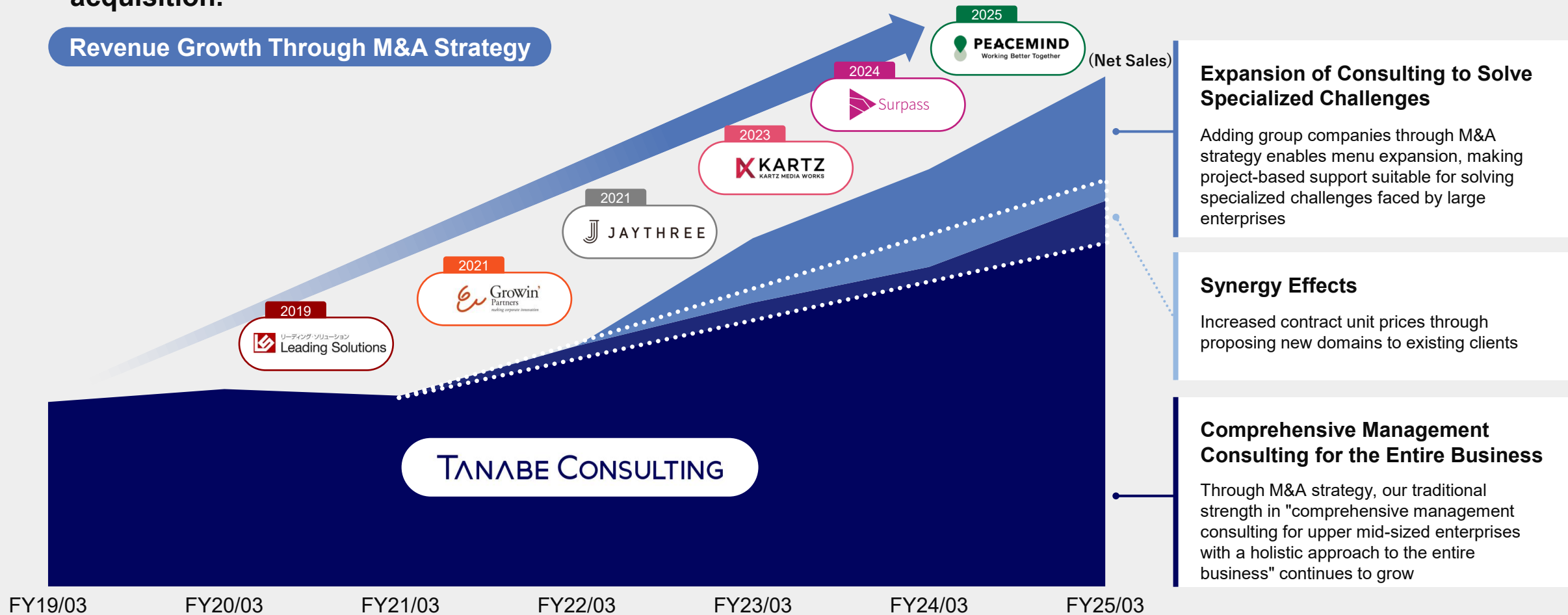
(Note) Common stock splits at a ratio of 2-for-1 were conducted on October 1, 2021 (FY3/22) and April 1, 2025 (FY3/26); figures are presented on a post-split basis.

04

Mid-Term Management Plan (2021-2025)

Evolution Through M&A Strategy - Aiming to become "the One & Only management consulting group in the world"

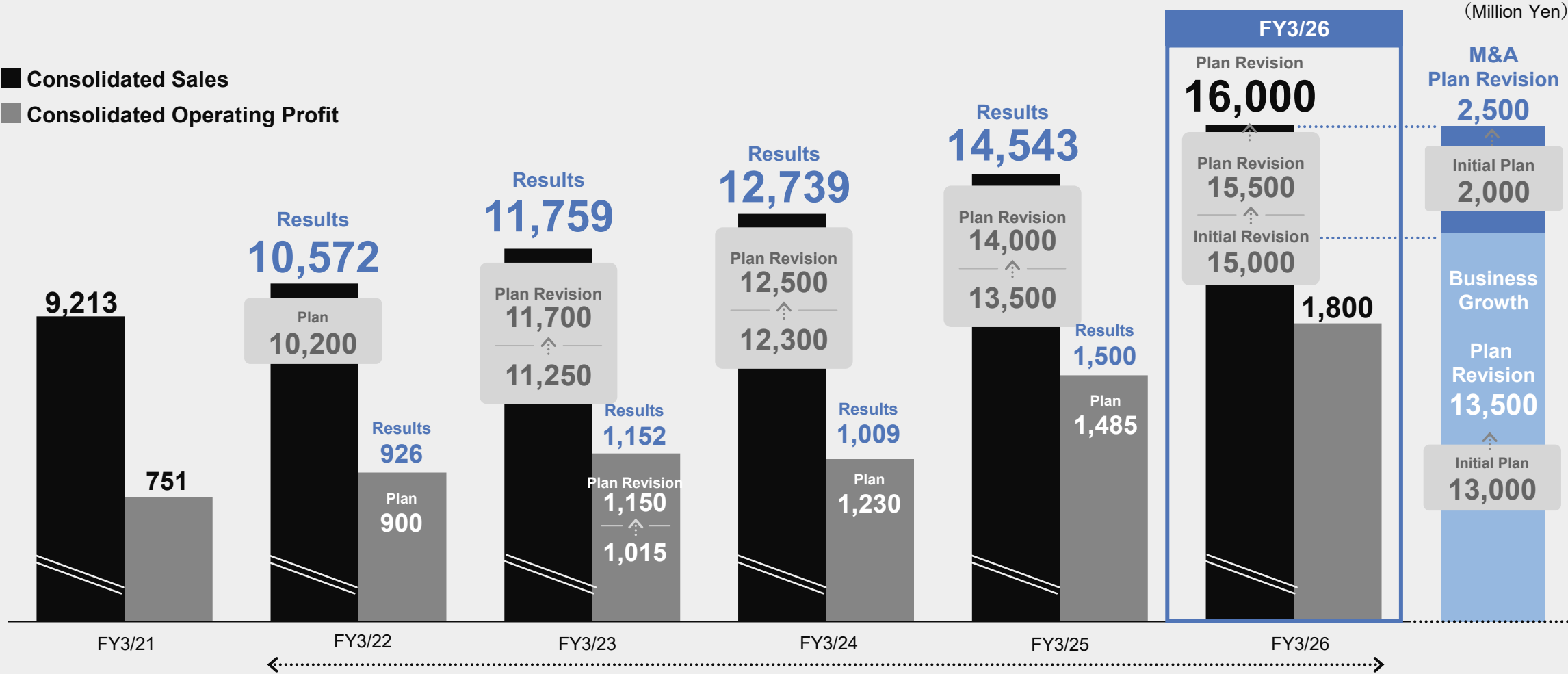
- Through M&A strategy advancement, in addition to growing our traditional strength in comprehensive management consulting for upper mid-sized enterprises, we can now also provide project-based support for large enterprises to solve specialized challenges.
- By expanding our support menu, we increase unit prices for existing clients and strengthen new client acquisition.



FY19/03 FY20/03 FY21/03 FY22/03 FY23/03 FY24/03 FY25/03

Mid-Term Management Plan (2021-2025) Numerical Targets

- Based on FY3/21 revenue of 9.213 billion yen as the launch platform for the medium-term management plan, aiming to achieve organic growth revenue of 13.5 billion yen and add 2.5 billion yen through M&A strategy advancement to reach a final revenue target of 16 billion yen.
- With PEACEMIND Inc.'s M&A, revenue uplift has been revised upward from 2 billion yen → 2.5 billion yen.



Medium-Term Business Strategy

-Strategic diversification in the management consulting domain

- Through M&A strategy, expanding management consulting domains that can be provided by entering new markets with high growth potential, achieving business growth.
- Further enhancing the expertise and comprehensiveness of management consulting domains to provide comprehensive support for client companies' problem-solving from all perspectives.

Leveraging our group companies to provide comprehensive support from strategy formulation (upstream) to implementation and execution (downstream)

TANABE CONSULTING



リーディングソリューション
Leading Solutions



Growin'
Partners
making corporate innovation



J JAYTHREE



KARTZ
KARTZ MEDIA WORKS



Surpass



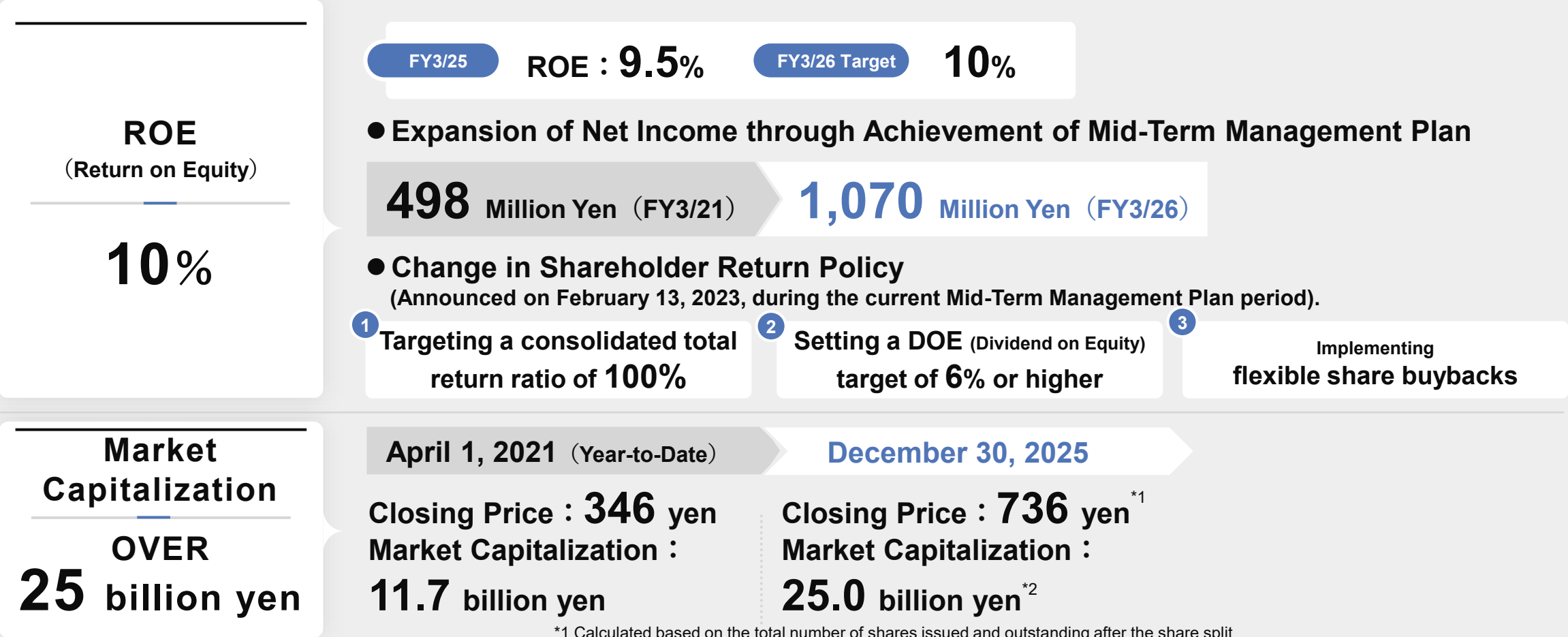
PEACEMIND
Working Better Together

Strategy & Domain consulting	Digital · DX consulting	HR consulting	Corporate Well-being	Finance · M&A consulting	Brand & PR consulting
<ul style="list-style-type: none">• Business Growth Strategy• Mid- to Long-Term Vision• Purpose & Value• Marketing & Sales• Global Strategy• Government / Public Sector Support	<ul style="list-style-type: none">• Business Model DX• Digital Marketing• Management DX• ERP System Design	<ul style="list-style-type: none">• HR Strategy• Human Resources System• Recruitment & Career Design• Talent Development & Academy• DE&I Organizational Development	<ul style="list-style-type: none">• EAP• Stress Check• Training & Development• Wellness Programs• Occupational Health Support• Working Better Cloud	<ul style="list-style-type: none">• Corporate Vision• Holdings & Group Management• Business Succession & M&A Strategy• IPO Support• Business Management Systems	<ul style="list-style-type: none">• Brand Strategy• Creative Design• Strategic PR & Communications• Overseas PR / Global PR Wire• Domestic & Overseas Digital Marketing

Measures to Achieve Management That Is Conscious of Capital Costs and Stock Prices (1)

- Setting a numerical target of "ROE 10%" and "Market Capitalization 25 billion yen" under the Mid-Term Management Plan.
- Profit growth = Achievement of targets in mid-term management plan and realization of optimal capital structure = Change of shareholder return policy, aiming to achieve the Medium-Term Management Plan.

Mid-Term Management Plan Numerical Targets (FY3/22-FY3/26)



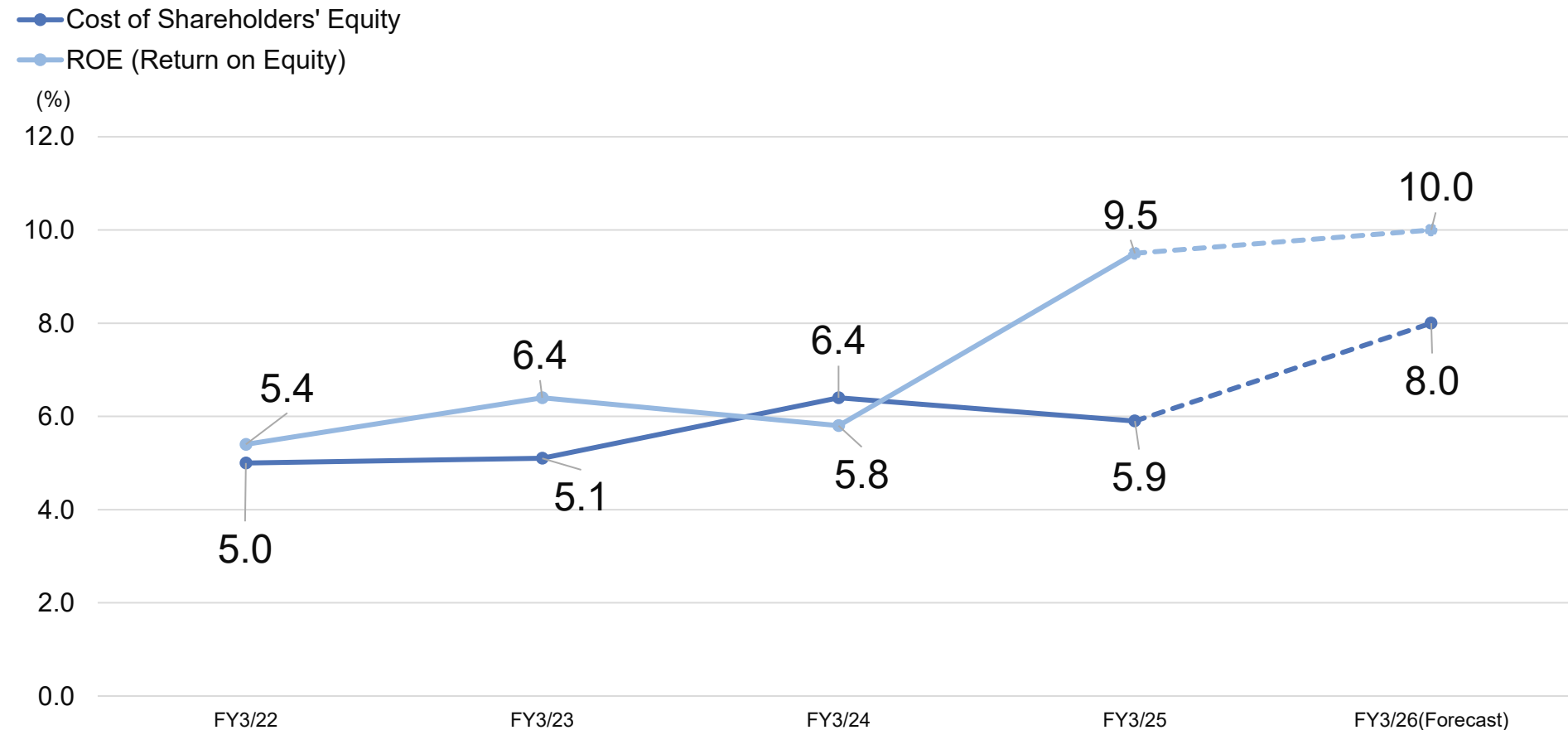
*1 Calculated based on the total number of shares issued and outstanding after the share split

*2 Common stock splits at a ratio of 2-for-1 were conducted on October 1, 2021 and April 1, 2025; stock prices are recorded on a post-split basis

Measures to Achieve Management That Is Conscious of Capital Costs and Stock Prices (2)

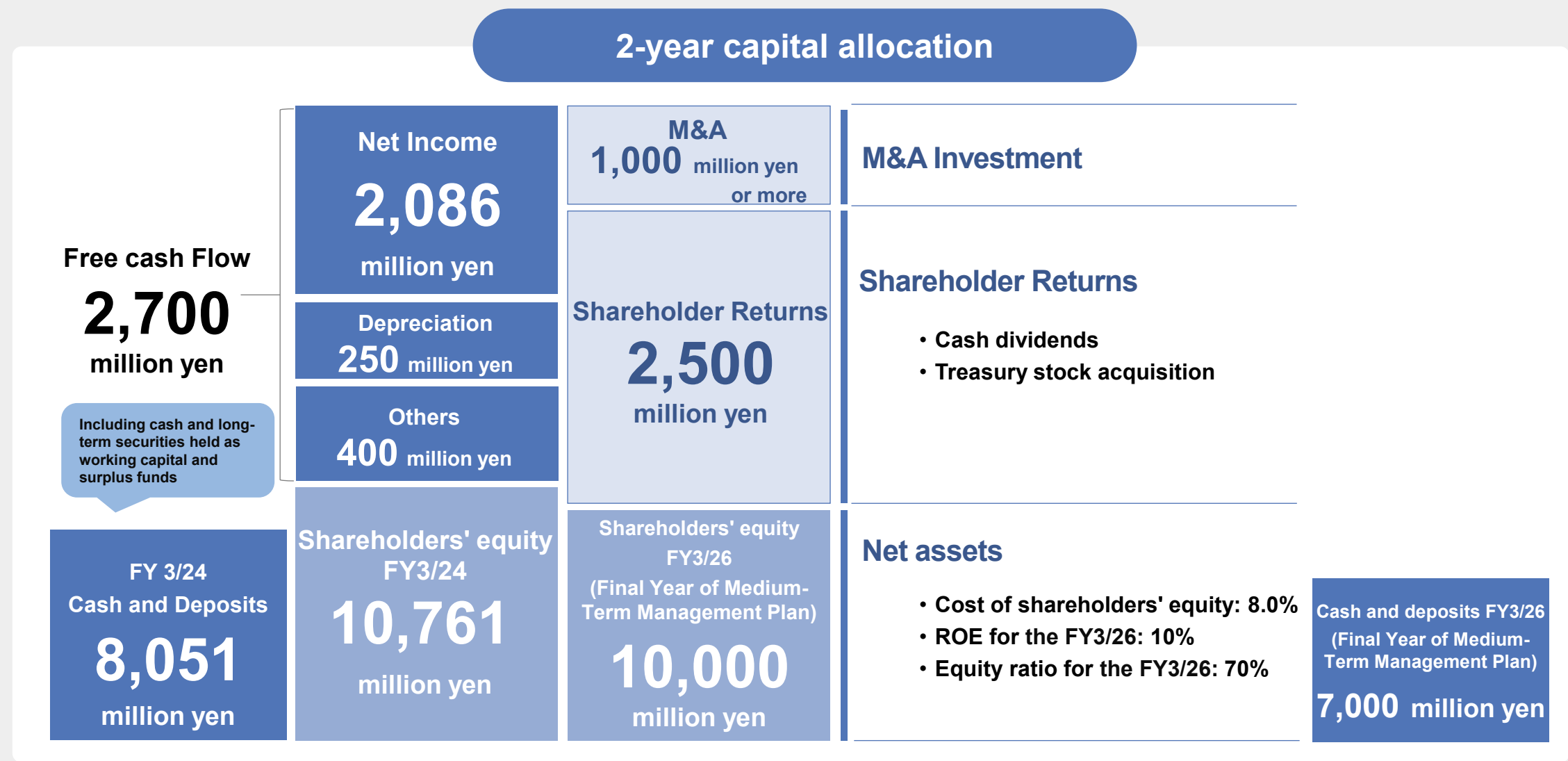
- Aiming to expand equity spread through improvement in ROE by achieving profit growth and optimal capital structure, as well as reduction in cost of shareholders' equity through timely, appropriate, and proactive information disclosure.

Trends in ROE (Return on Equity) and Cost of Shareholders' Equity



Measures to Achieve Management That Is Conscious of Capital Costs and Stock Prices (3)

- Achieve the medium-term targets of net sales of 16 billion yen, operating income of 1.8 billion yen, and ROE10% by distributing cash generated to growth-oriented investments and shareholder returns in a balanced manner.



Sustainability Strategy (ESG)

- Created a definition and policy for sustainability based on the concept of aiming for sustainable conditions in the environment, society, and the economy as a prerequisite for realizing the management philosophy and purpose.

Sustainability Definition

"Together for the Next 100 Years"

Sustainability Policy

Economic Mission as Business Doctors

S Fostering Innovation for Society

S Enhancement of Professional Human Capital Value

G Strengthening the governance system

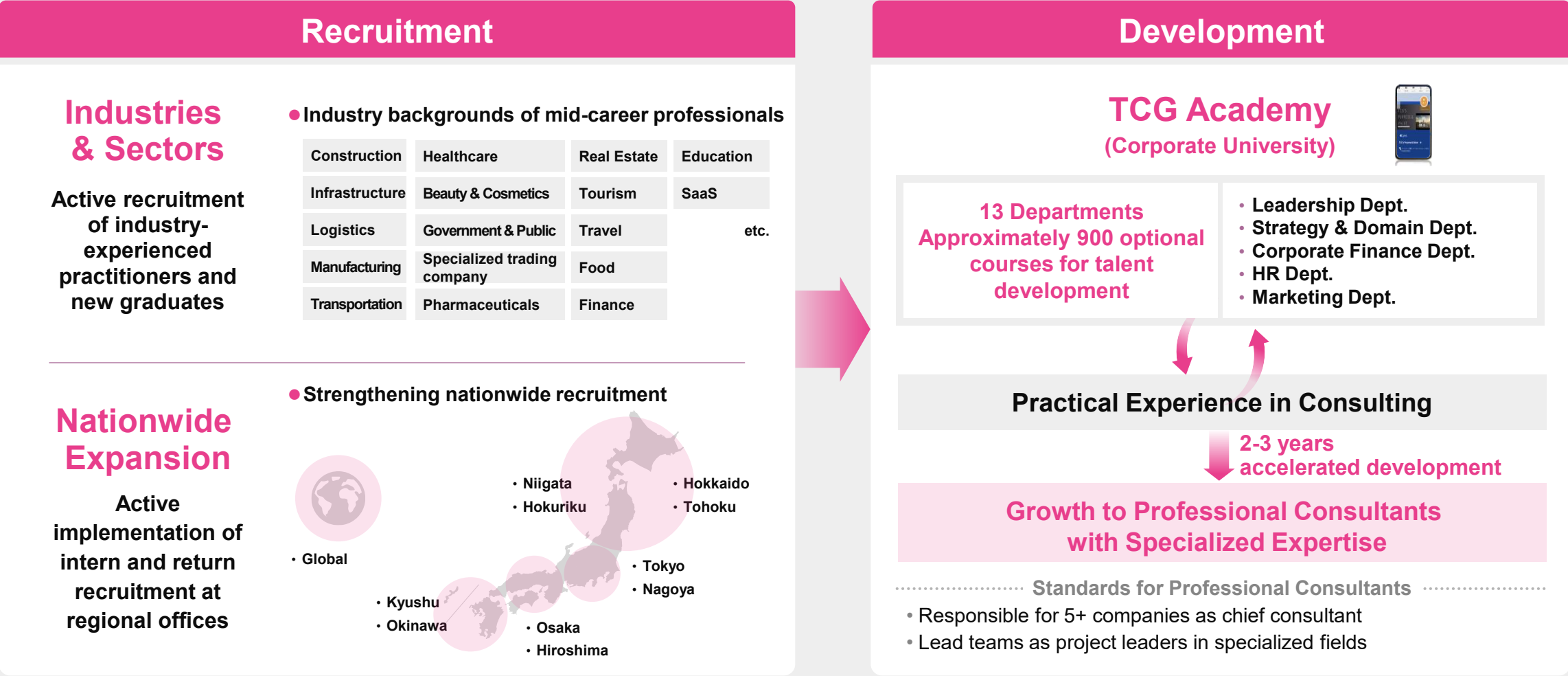
G Compliance and Risk Management

E Environmental Consideration and Response

Professional DE&I Advancement

Aiming to become "the One & Only management consulting group in the world"

- Actively recruit industry-experienced "practitioners" to develop consultants with higher expertise.
- Introduction of TCG Academy (corporate university) has shortened the development period for chief consultants from 5 years to 2-3 years.



⑤ Human Capital Management (Engagement & Retention)

- Promoting professional diversity, equity & inclusion (DE&I) with the belief that it is the source of organizational originality and innovation.
- Create a system that allows employees to choose their work style and an environment that enables them to work more productively, enhancing individual performance and retention rates.

Engagement & Retention (promotion of professional DE&I)

Professional DE&I System

Core Philosophy: DE&I

All for
the Client,
All for
Our Employees

Work Style-Specific Career Plans

Various consultant courses
including:
-With-consultant
-Consultant assistant etc.

Health Management System

Proactive health management
through comprehensive health
management systems

Hybrid Work

Flexible work arrangements
enabling diverse working
styles: Office work, Work
from home, Shift work

Smart DX

Promoting DX for
productivity improvement

Corporate Well-being

-Counseling services
-Health consultation services -
Smoking cessation
treatment support, etc.

Short-day working hours system

Flexible assignment system
corresponding to life stages:
-Short-term assignments
-Variable working days etc.

Teamwork Support

support team-specific
collaboration and networking
expenses

Knowledge Management

Systematic framework for
collecting, sharing, and
utilizing knowledge and
expertise within the
organization

Extension of shortened working hours for childcare

Can be extended until the
beginning of the 4th grade of
elementary school

Group employees
Male/Female Ratio

50:50

Retention rate

88.8%

(3-year average)



05

Business Overview & Strengths

Tanabe Consulting Group Overview

- Promoting the diversification of the management consulting Domain - Holding company structure with 8 group companies.

Pure Holding Company

TANABE CONSULTING GROUP

TANABE CONSULTING GROUP CO., LTD.



証券コード: 9644

Operating Company

TCG TANABE CONSULTING

TANABE CONSULTING CO., LTD.



Leading Solutions Co., Ltd.



Growin' Partners Inc.



JAYTHREE, Inc.



Kartz Media Works, Inc.



Surpass Co., Ltd.



PEACEMIND Inc.

About the Consulting Industry (1) / TCG's Practice Areas

- TCG's applicable areas are indicated by the blue frames.

General / Upstream Support Model

Covers a wide range of industries and functions. Primarily supports the upstream aspect of management from a strategic perspective (strategic advice).

General / Comprehensive Support Model

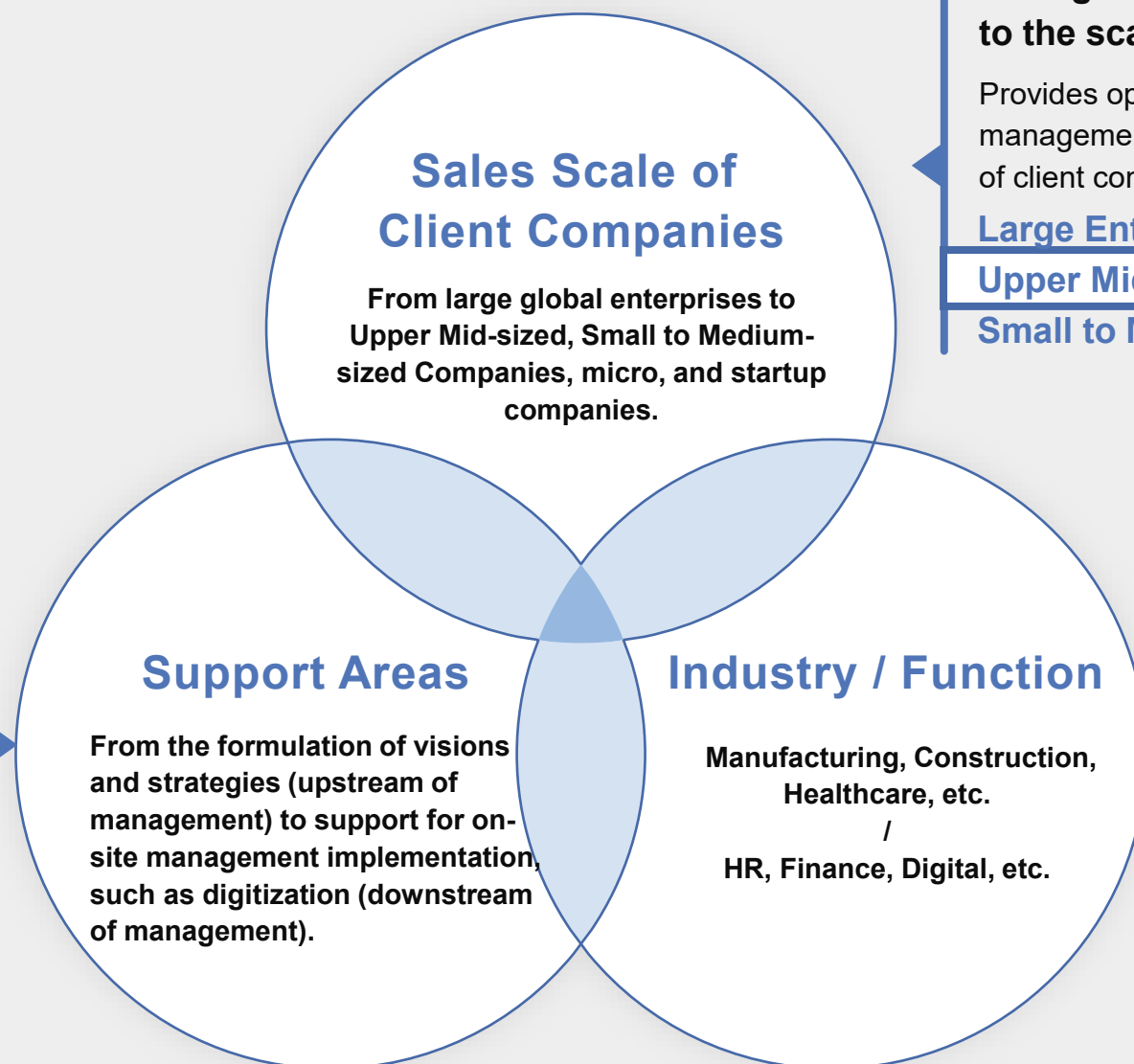
Covers a wide range of industries and functions. Provides comprehensive support for the entire management process from upstream to downstream through a comprehensive approach to diagnosing the entire business.

Specialized / Comprehensive Support Model

Specializes in specific industries or functions. Provides Comprehensive support from upstream to downstream in specialized areas.

Specialized / Downstream Support Model

Specializes in specific industries or functions. Focuses on downstream support in specialized areas (Emphasizes management operations support, subscription model also falls under this style).



Management issues differ according to the scale of sales

Provides optimal consulting in response to management issues associated with the scale of client companies.

Large Enterprises

Upper Mid-sized Enterprises

Small to Medium-sized Companies

Strategy / Management

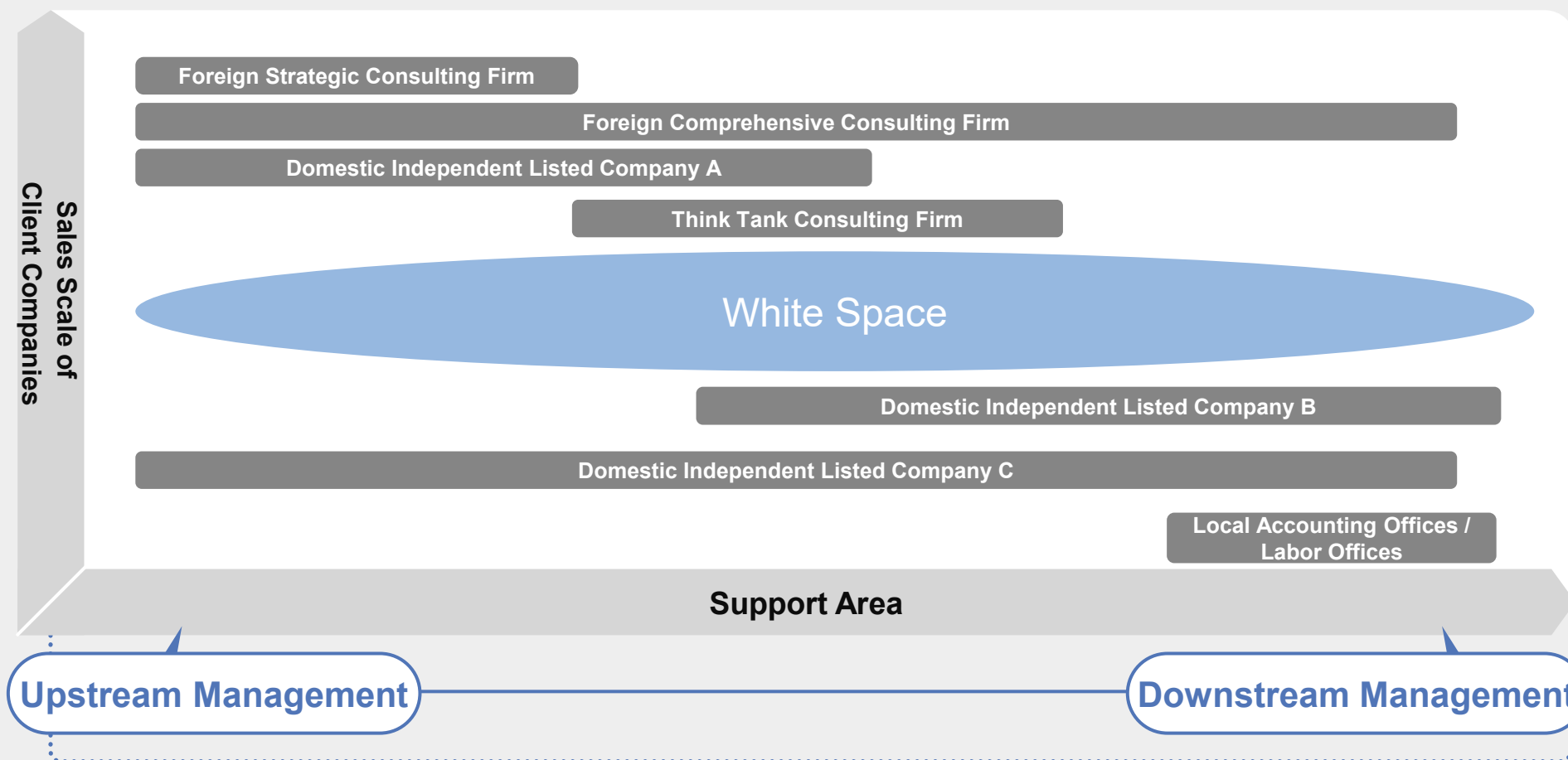
Compatible with a wide range of industries and functions. Provide optimal strategy and management consulting for customer issues through an approach of industry-specific strategies x functions.

Specialized Model

Focuses on specific industries or functions, providing consulting services tailored to resolve strategic issues unique to those sectors or enhancing specific functions.

About the Consulting Industry (2)

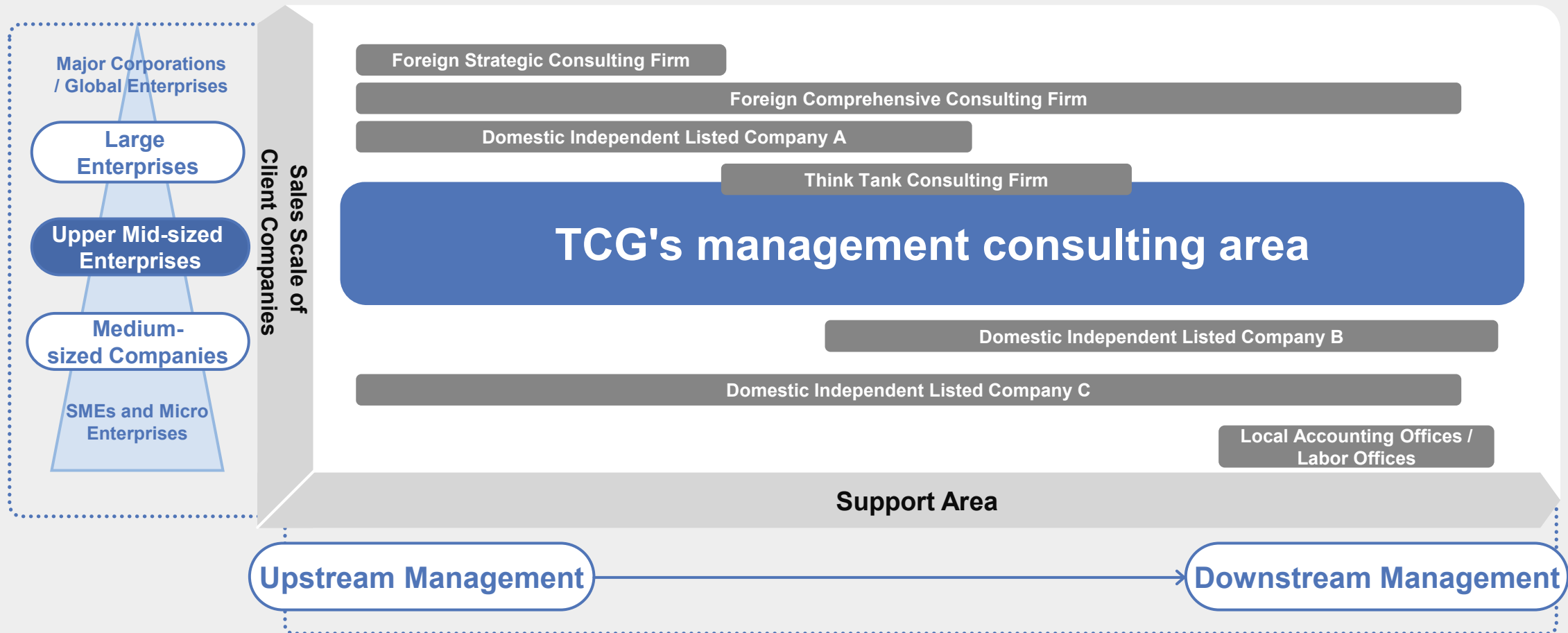
- Generally, most consulting firms can be classified by the "Sales Scale of Client Companies," "Support Area," and "Function" (as there are relatively few consulting firms specialized in specific industries).



*Created In-House

Trget Segment (1)

- TCG provide comprehensive support from strategy formulation to on-site operational implementation for large enterprises to small and medium-sized companies (with annual sales ranging from 3 billion to 300 billion yen), focusing primarily on upper mid-sized enterprises.



*Created In-House

Trget Segment (2)

- Upper mid-sized enterprises face complex management issues in their growth process, requiring high-level consulting.
- Many barriers exist in the 1·3·5 growth strategy steps, requiring multifaceted support.

1·3·5 Growth Strategy ※

*Source: Tanabe Consulting

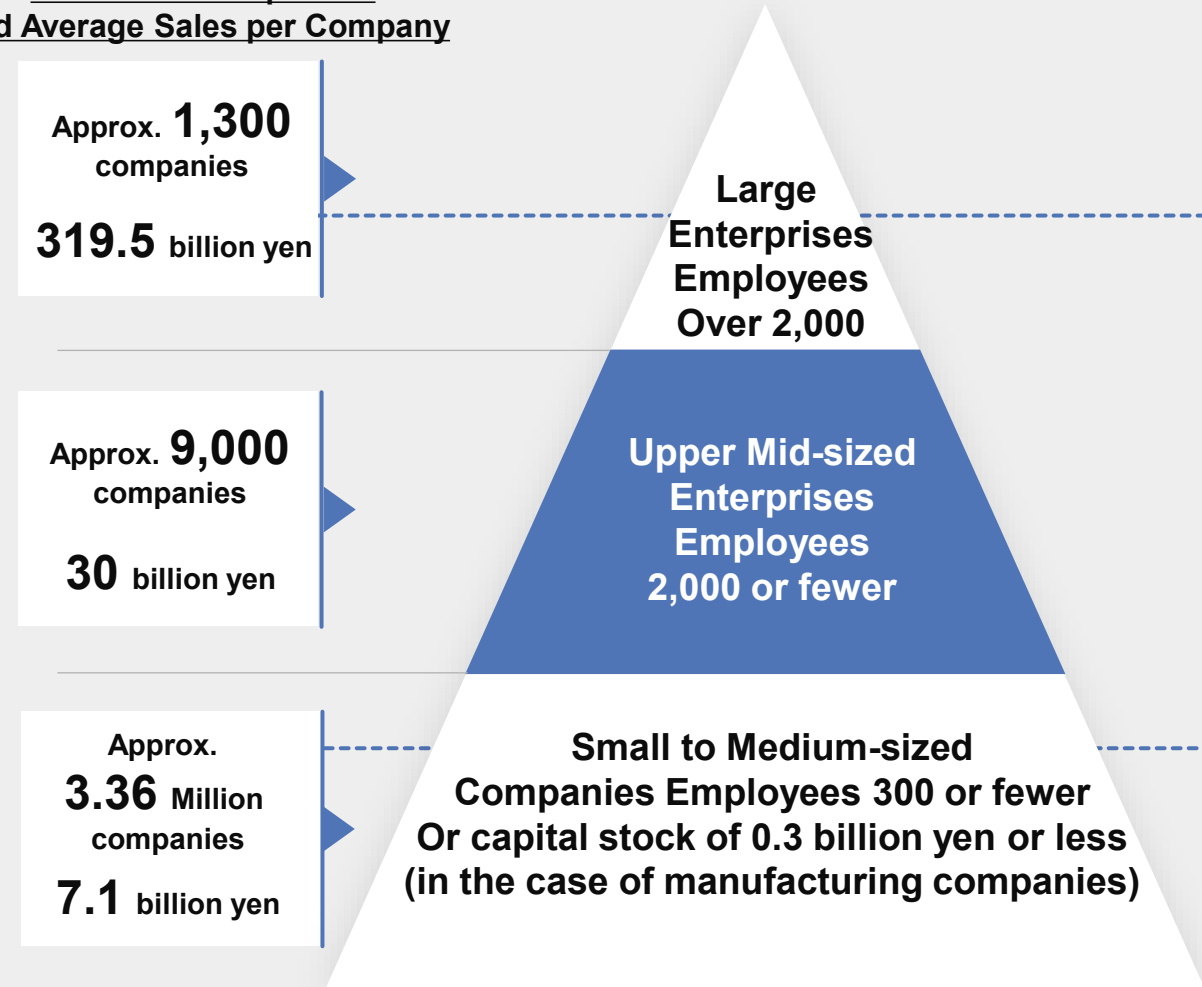


※Strategic breakthrough approaches for management challenges at each revenue stage of 100, 300, 500, 1000... billion yen

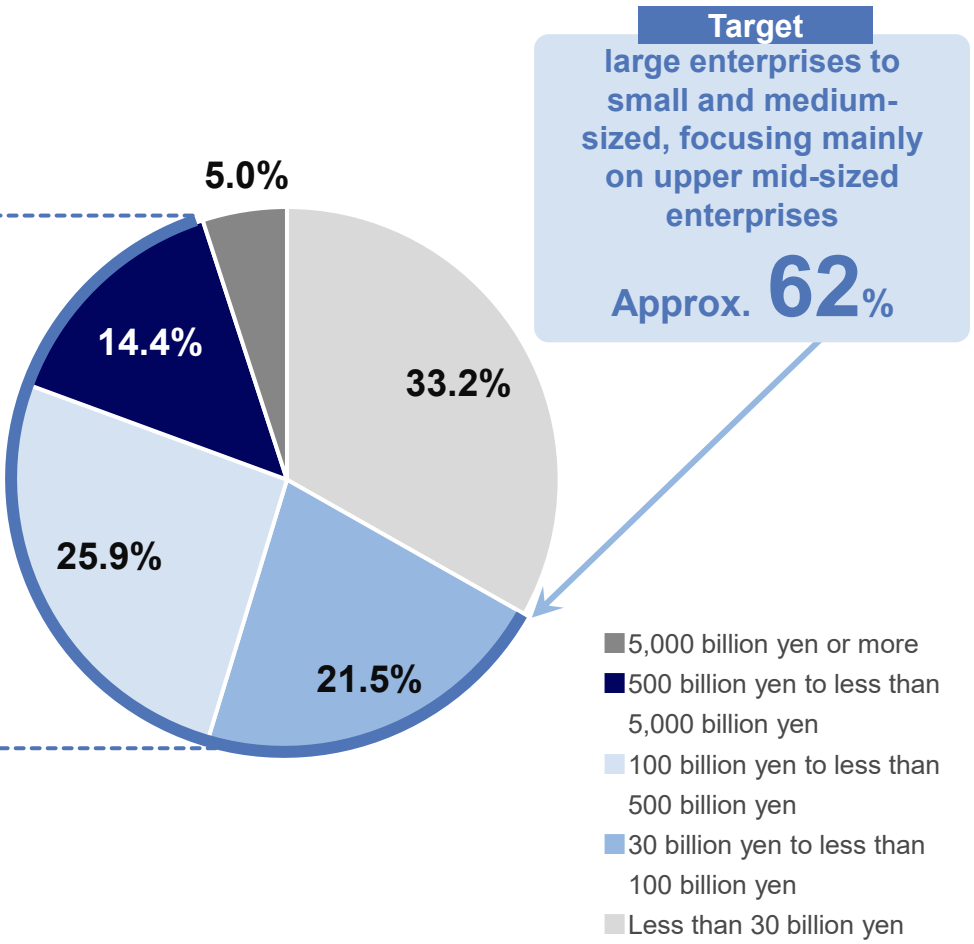
Target Segment (3)

- Approximately 62% of TCG's revenue comes from large to mid-sized enterprises, with a focus on upper mid-sized enterprises.
- We serve numerous industry-leading quality Upper Mid-sized Enterprises that hold top positions in their respective regions, contributing to regional revitalization.

Number of companies
and Average Sales per Company



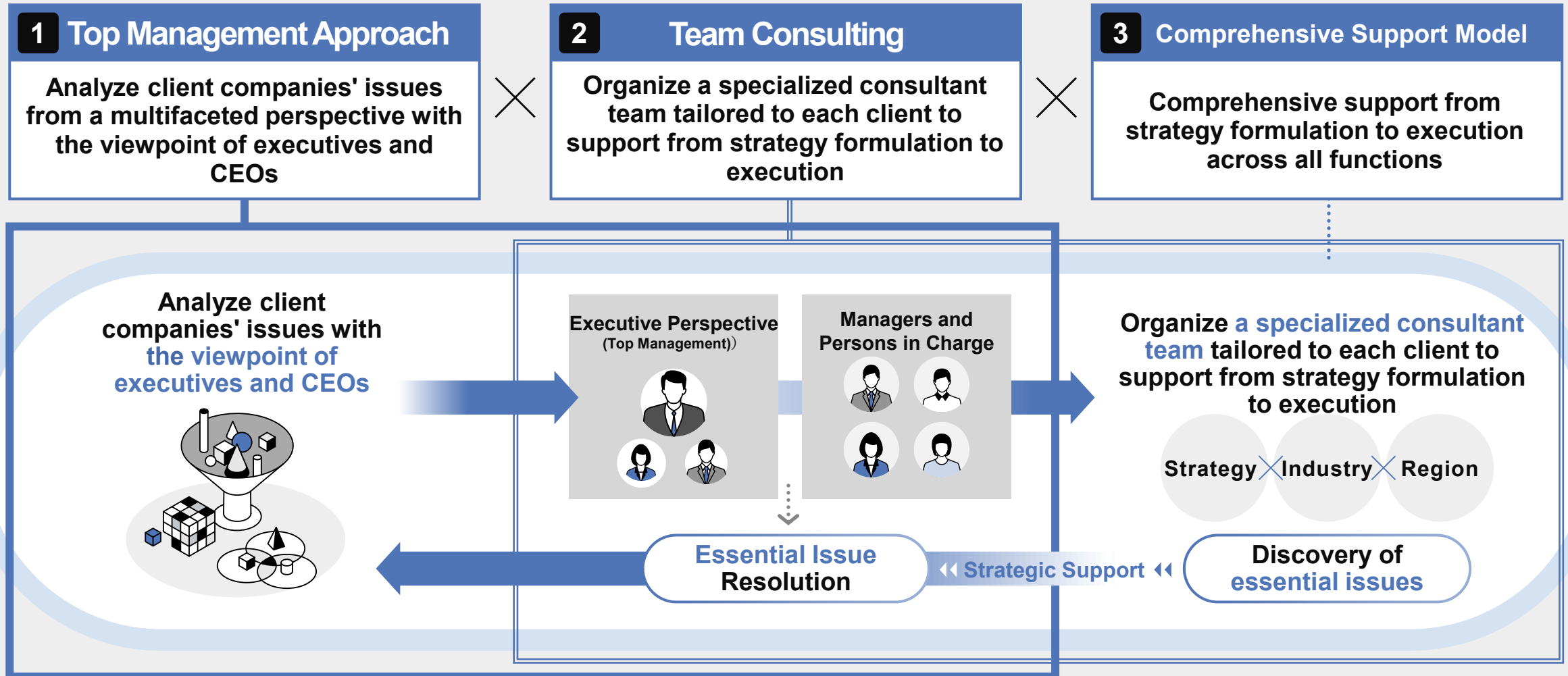
TCG's Sales Composition by Client Annual Revenue



Source: Prepared by Tanabe Consulting Group based on "Addition of 'Mid-sized' Classification for Companies" by Nikkei Inc. (February 14, 2024)

Competitive Advantage ► TCG's 3 Management Consulting Styles

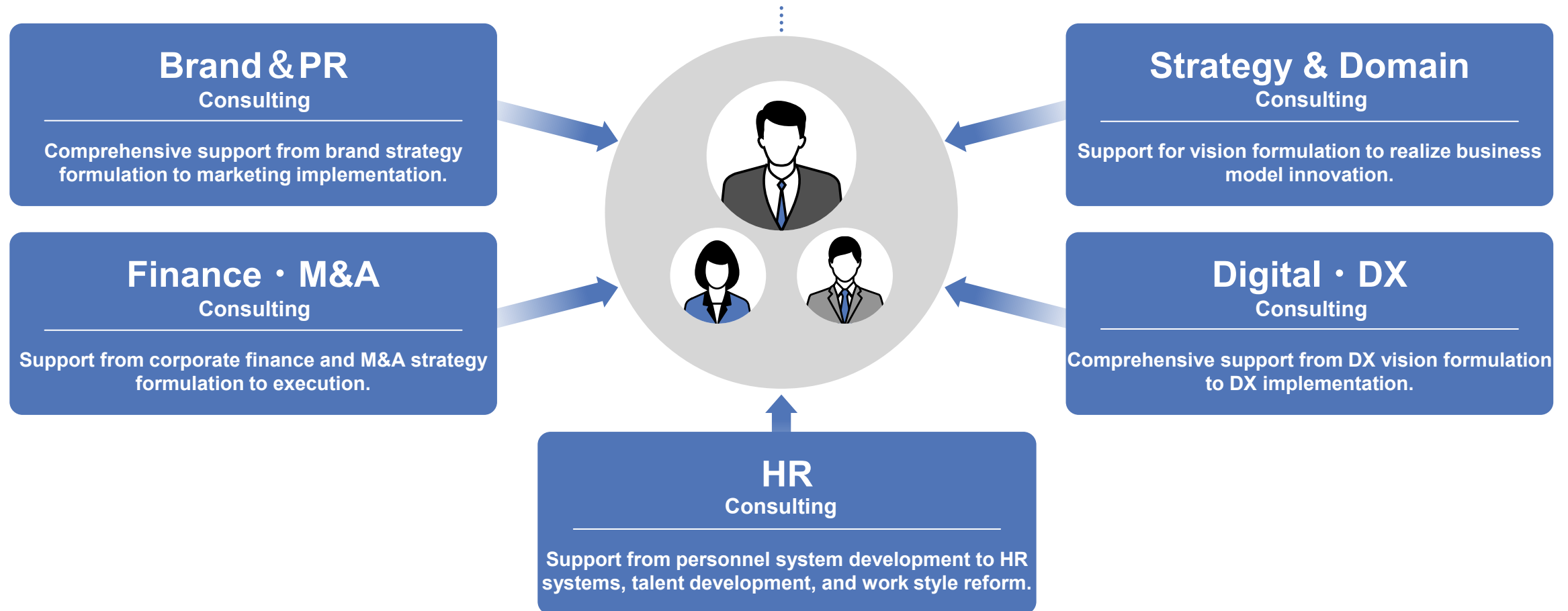
- Expert consultants knowledgeable in strategic issues, industries, and regional characteristics form teams tailored to each client's specific management challenges.
- Providing comprehensive support to solve the unique management issues faced by top management (executives) at client companies.



1 Top Management Approach

- Developing management consulting domains that address essential management techniques and technologies for top management (executives).

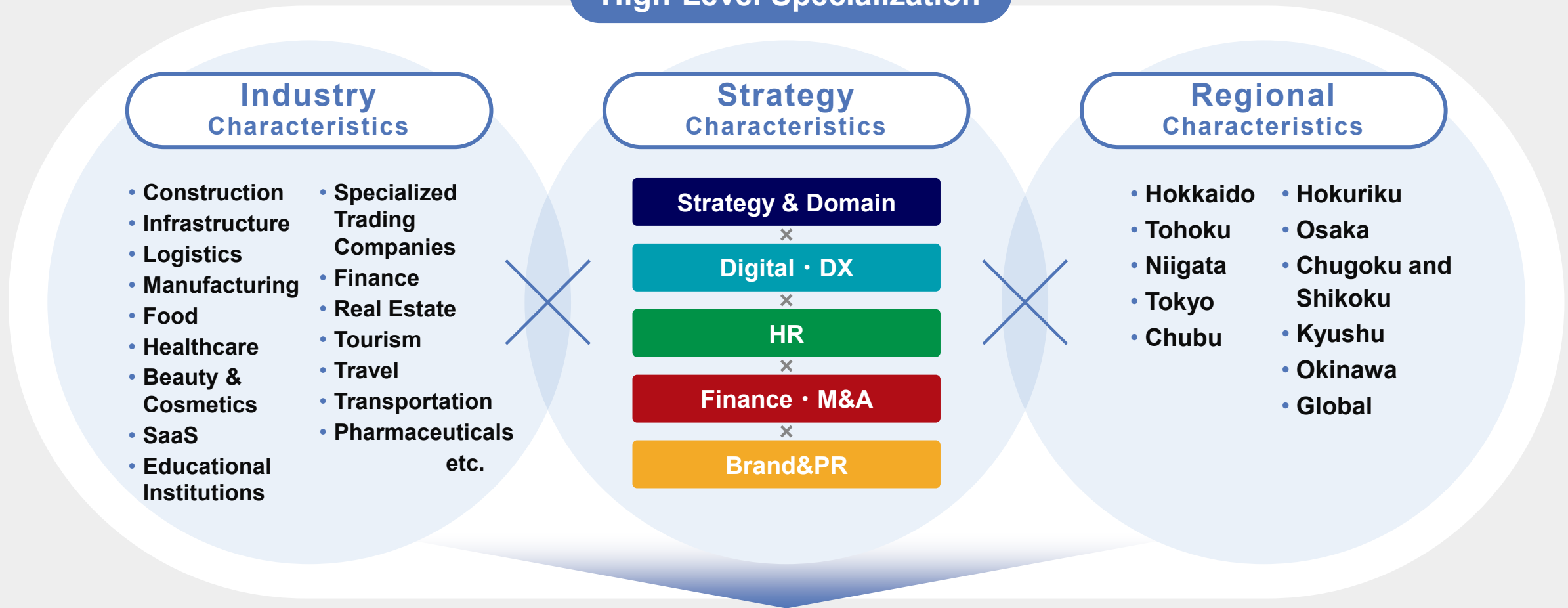
Solving the management challenges that top management constantly faces from all angles



2 Team Consulting (1)

- To solve strategic issues tailored to industry and regional characteristics, we utilize M&A and pursue both high-level "specialization" and "comprehensiveness" simultaneously.

High-Level Specialization



High-Level Comprehensiveness:
Providing optimal team consulting tailored to each client company

2 Team Consulting (2) (Nationwide Expansion and Regional Contribution)

- Management consultants are permanently stationed in 10 major regions across Japan, providing consulting services closely aligned with each region's needs (in collaboration with government and public sector).
- Providing comprehensive support to solve management challenges not only for companies in the Tokyo metropolitan area, but also for the many upper mid-sized enterprises located in regional areas.



Providing Team Consulting Nationwide for Decades

● Hokkaido(Sapporo)

Established **59** years ago

● Tohoku (Sendai)

Established **51** years ago

● Niigata

Established **49** years ago

● Tokyo

Established **64** years ago

● Hokuriku(Kanazawa)

Established **48** years ago

● Chubu(Nagoya)

Established **55** years ago

● Osaka

Established **65** years ago

● Chugoku and Shikoku (Hiroshima)

Established **55** years ago

● Kyushu(Fukuoka)

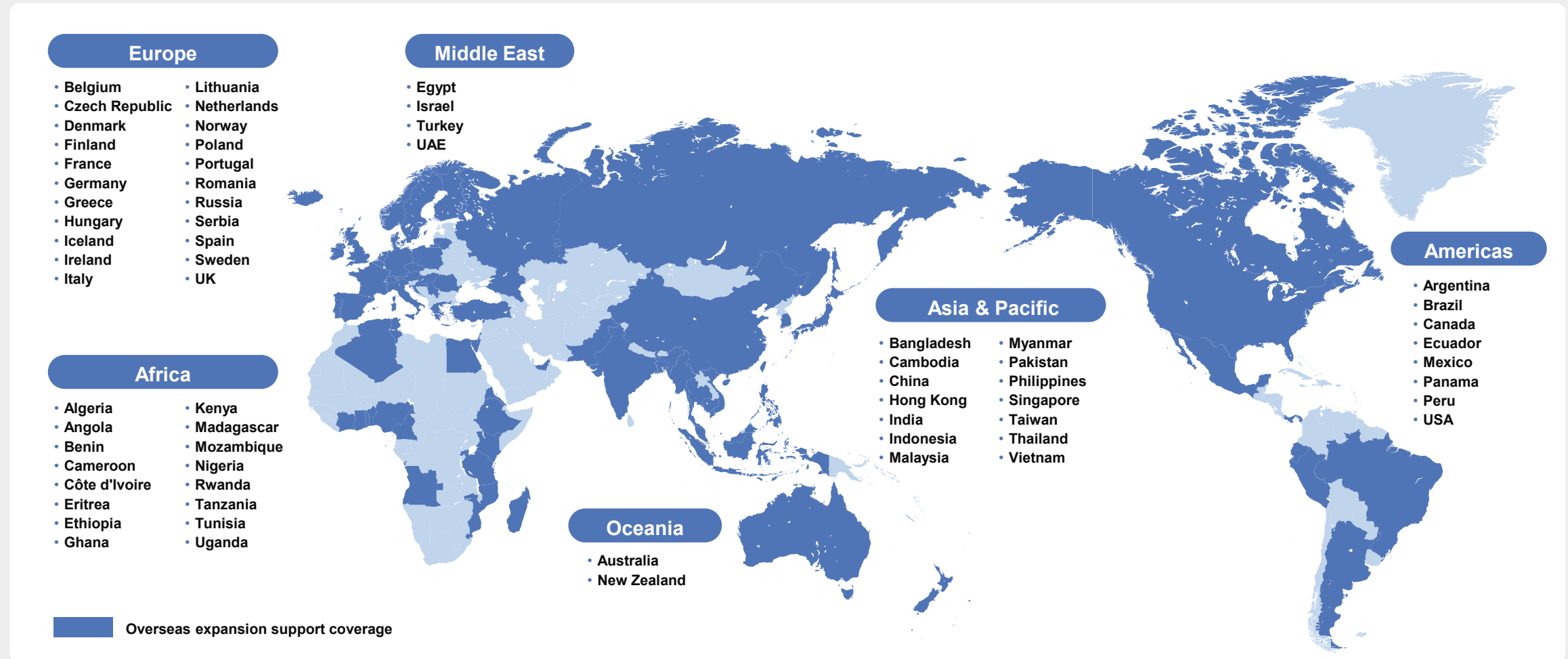
Established **57** years ago

● Okinawa(Naha)

Established **40** years ago

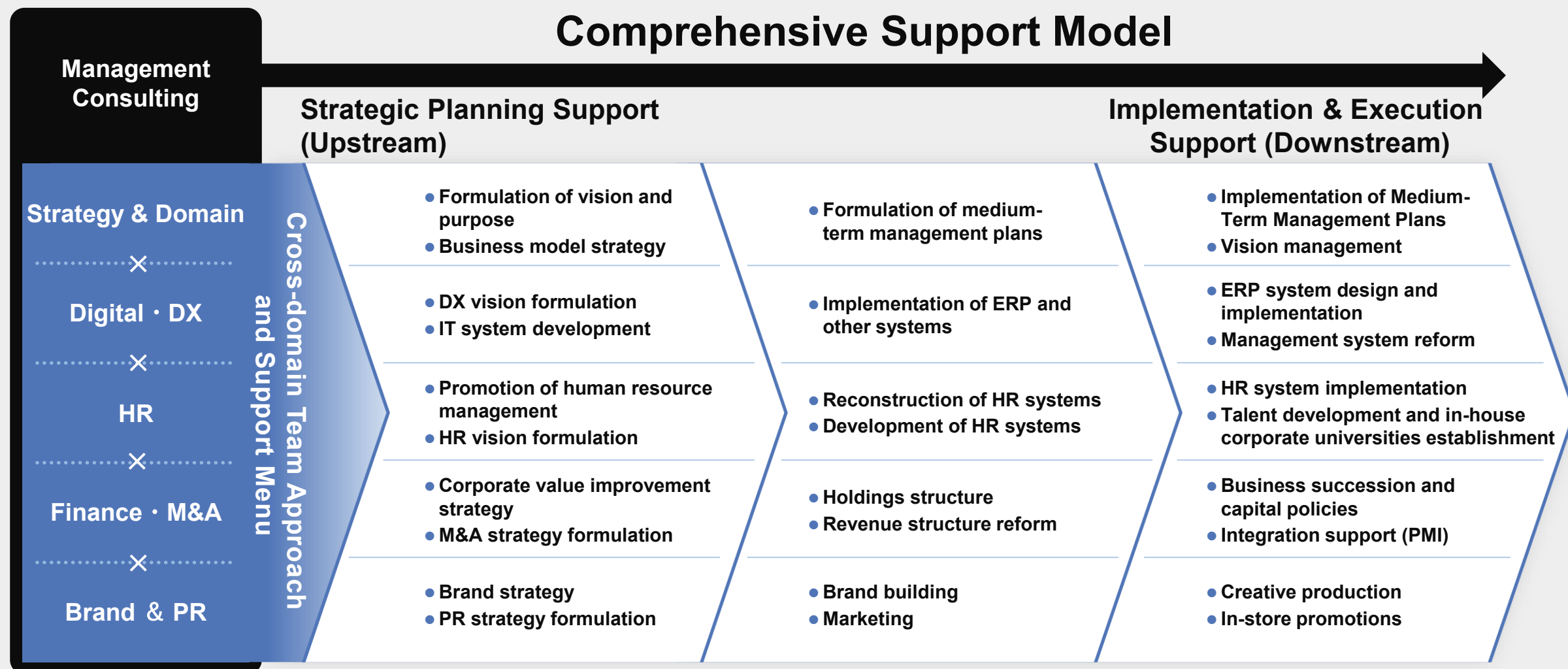
2 Team Consulting (3) (Building and Utilizing Overseas Network)

- Partnering with companies worldwide to build a support system for Japanese client companies' overseas expansion.
- Leveraging the specialized domains of each group company to further expand our overseas network as a whole group.



3 Comprehensive Support Model

- Achieving **high contract retention rates** through comprehensive support from strategy formulation to execution, and cross-domain solutions across all management consulting areas.



TCG TANABE CONSULTING

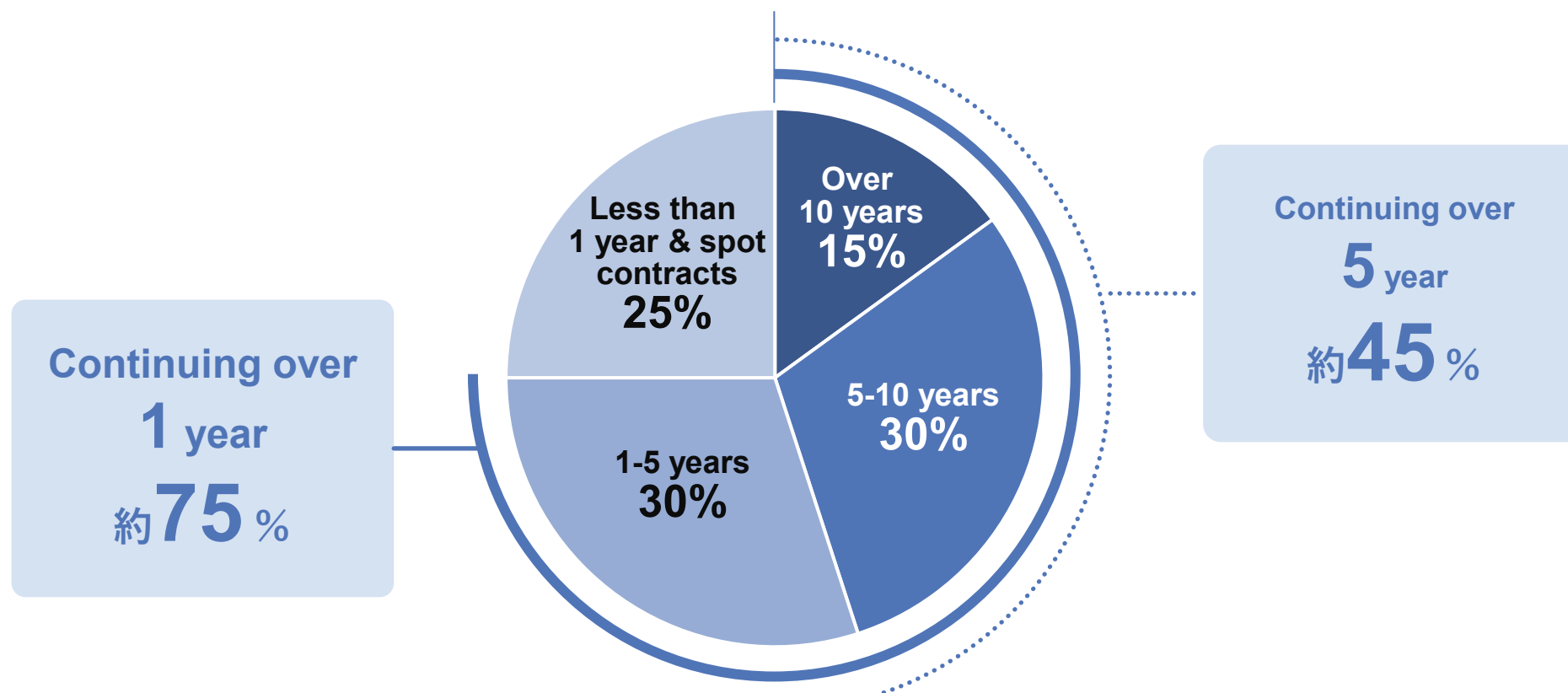
- | | | | | | | | | | | | |
|-------------------|--|---|---|--|--|--|---|--|--|--|-------------------------|
| Strategy & Domain | 1
1st Medium-Term Vision Formulation and Promotion | 2
Medium-Term Plan Implementation and New Business Development | 8
2nd Medium-Term Vision Formulation and Promotion | 10
Medium-Term Plan Implementation and New Business Development | 15
3rd Medium-Term Vision Formulation and Promotion | 16
Medium-Term Plan Implementation and New Business Development | 21
4th Medium-Term Vision Formulation and Promotion | | | | |
| Digital・DX | 5
Digital Marketing Implementation | | | | | | | 6
DX Vision and ERP System Implementation | 12
Management Dashboard Implementation | 19
Digital Talent Development | 23
AI Implementation |
| HR | 3
Organizational Design and HR System Restructuring | | 4
New HR System Operation Support | 7
Education System Renewal and Corporate Academy Establishment | | | 17
Organizational Design and HR System Restructuring | | 19
New HR System Operation Support | 22
Successor Management Development | |
| Finance・M&A | 3
Management Accounting System Renewal | | 4
New Management Accounting System Support | 9
M&A Strategy and Execution | 11
Transition to Holdings Structure | 13
M&A Strategy and Execution | 17
M&A Strategy and Execution | | 20
Business Succession Planning Support | | |
| Brand & PR | | | | | 14
Group Branding | | 18
Anniversary Event Planning | | | | |

COPYRIGHT (c) 2026 TANABE CONSULTING GROUP CO., LTD. ALL RIGHT RESERVED

Strong Contract Retention Rates (LTV*)

- By "understanding client companies better than they understand themselves," we achieve high contract retention rates of over 70%.
- We have numerous long-term contract achievements spanning 20, 30, and 40+ years.

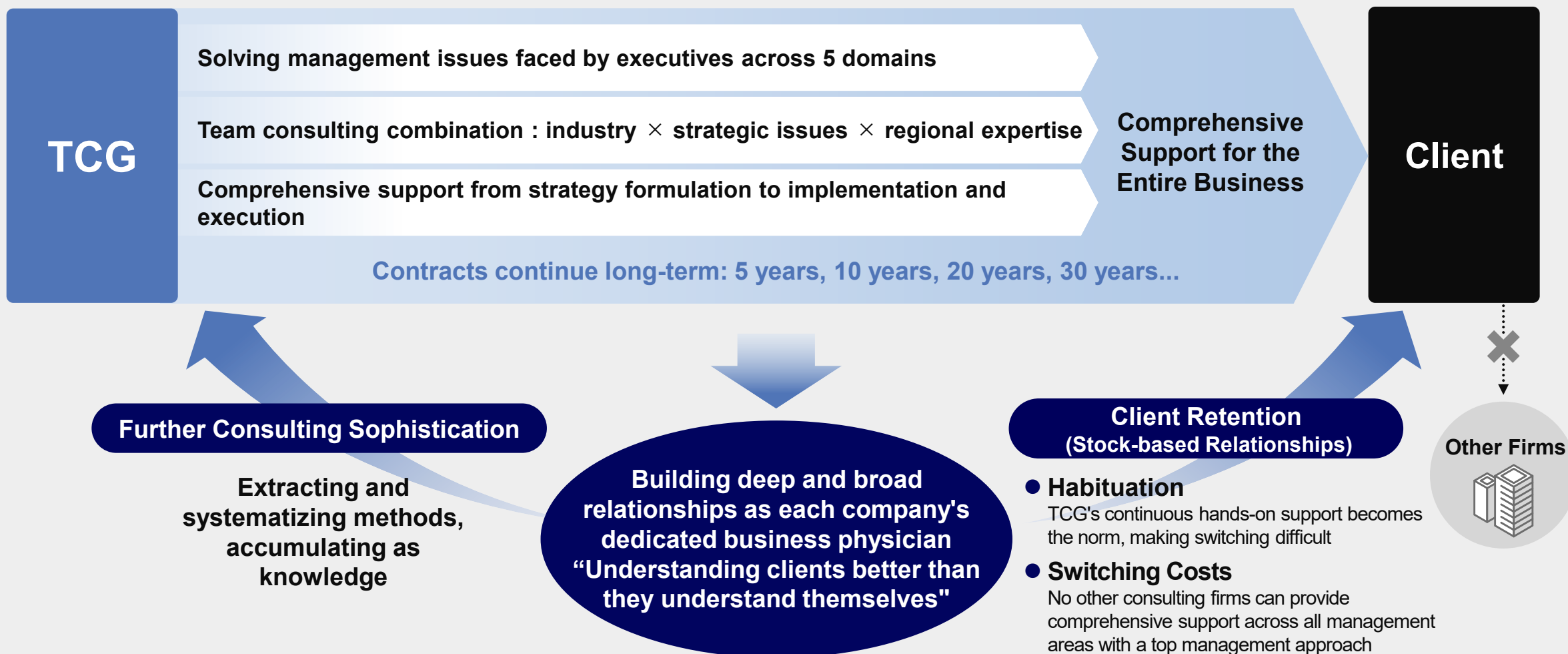
Client Composition by Contract Duration



**LTV (Life Time Value): Customer Lifetime Value → Defined by our company as building long-term relationships with customers.

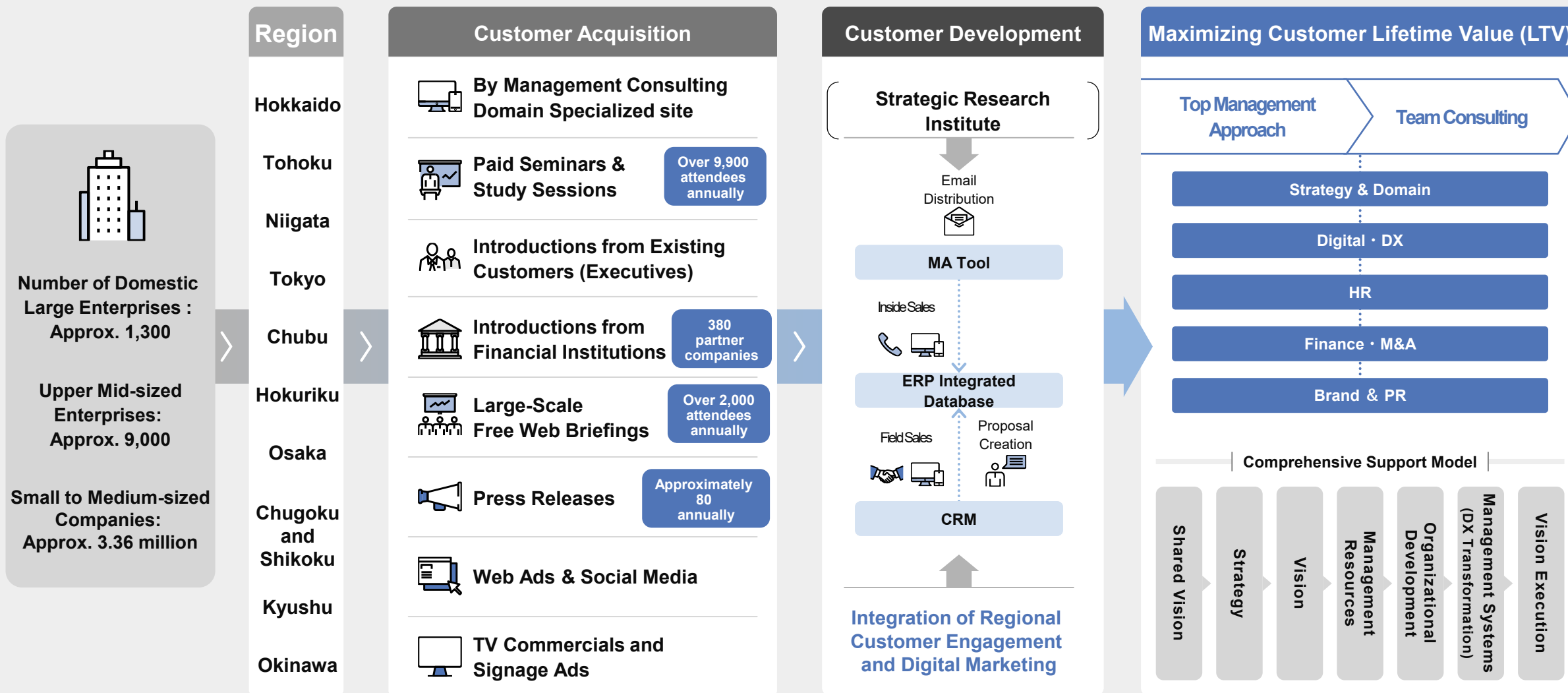
Barriers Created by Competitive Advantages

- By providing continuous comprehensive support, we "understand client companies better than they understand themselves," leading to further consulting sophistication and client retention (Stock-based relationships).
- As a result of this cycle, long-term contract continuations spanning decades are achieved (= Entry barriers).



Overview of Marketing

- Establishing a Unique Marketing Model from Customer Acquisition to Realizing Customer Lifetime Value (LTV*).



*LTV (Life Time Value): Customer Lifetime Value → Defined by our company as building long-term relationships with customers.



Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.