TCG TANABE CONSULTING | TANABE CONSULTING GROUP CO., LTD.

Supplementary Materials for the First Quarter of the Fiscal Year Ending March 2027

August 10, 2026 | Stock Code:9644

INDEX

01

Summary of Financial Results for the First Quarter of the Fiscal Year Ending March 2027

1Q FY3/27 Financial Summary (YoY)

Net sales and profit at each level increased year on year, achieving record-high net sales and operating profit for the period.

(Million Yen)	1Q FY3/26 Results	1Q FY3/27 Results	YoY Comparison
Net sales	3,300	3,844	+16.5%
Gross Profit	1,534	1,833	+19.5%
(Gross Profit Margin)	(46.5%)	(47.7%)	―
Operating Profit	240	285	+18.9%
(Operating Profit Margin)	(7.3%)	(7.4%)	―
Ordinary Profit	237	292	+23.1%
Quarterly Net Income attributable to owners of parent	127	160	+25.9%
EPS (Quarterly Earnings Per Share)	3.91 (yen sen)	5.00 (yen sen)	―

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

Gross profit increased by 299 million yen, driven by 16.5% revenue growth year on year. Despite proactive investment in human capital, operating profit grew 18.9% year on year.

(Million Yen)		1Q FY3/26 Results	1Q FY3/27 Results	Rate of Change	Change in Amount
Net Sales		3,300	3,844	+16.5%	+544 Million Yen
COGS	Products & Services Sales Cost	754	895	+18.7%	+140 Million Yen
COGS + SG&A	Human Capital Investment	1,696	1,941	+14.5%	+245 Million Yen
SG&A	Digital・DX Investment	94	111	+19.0%	+17 Million Yen
	Branding・Marketing investment	83	99	+19.2%	+16 Million Yen
	Other SG&A	431	510	+18.2%	+78 Million Yen
Operating Income		240	285	+18.9%	+45 Million Yen

Sales Analysis by Management Consulting Domain

Increased revenue in all management consulting areas.

(Million Yen)	1Q FY3/26 Results	1Q FY3/27 Results	YoY Comparison	Sales Composition (1Q FY3/27)
Net Sales	3,300	3,844	+16.5%	–
Strategy & Domain	680	800	+17.6%	20.8%
Digital・DX	566	642	+13.4%	16.7%
HR	644	824	+27.8%	21.4%
Finance・M&A	711	777	+9.2%	20.2%
Branding＆PR	656	759	+15.7%	19.8%
Other	40	40	+1.4%	1.1%

(Note) The "creative and design services, including brand consulting and website production," provided by JAYTHREE, Inc. currently have high compatibility with Branding & PR consulting. To further strengthen these support functions and create synergies, the classification has been changed from "Digital · DX" to "Branding & PR" starting from FY3/27 (organizational structure also changed). In addition, the "FP&A business," which was separated from Growin' Partners Inc.'s DX promotion and ERP implementation support business, has high compatibility with Finance · M&A consulting. To further strengthen these support functions and create synergies, the classification has been changed from "Digital · DX" to "Finance · M&A" starting from FY3/27 (organizational structure also changed). Accordingly, the net sales results for FY3/26 for "Digital · DX," "Branding & PR," and "Finance · M&A" have also been restated for display.

Business Overview by Management Consulting Domain (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," "global strategies," "marketing & sales" and "alliance partner strategies" performed well. Government/public sector projects such as "strengthening management capabilities for the creation of mid-sized enterprises," "intellectual property support for mid-sized enterprises utilizing networks" and "support for the introduction of human capital and reskilling" also increased. ● For listed companies, themes such as "formulation and promotion of long-term vision and medium-term management plans" and "production of integrated reports (ESG-related initiatives)" increased.
Digital・DX	● Consulting services for enhancing corporate value and realizing business succession 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 "listing support" performed well. ● For listed companies, themes such as "marketing DX (digital marketing, sales process transformation and so on)," "system implementation PMO" and "cybersecurity measures" increased. ● 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.

Business Overview by Management Consulting Domain (2)

HR	● Consulting services for 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 executive compensation plan" and "HRBP" increased.
Finance・M&A	● Consulting services for enhancing corporate value and realizing business succession 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 "listing 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.

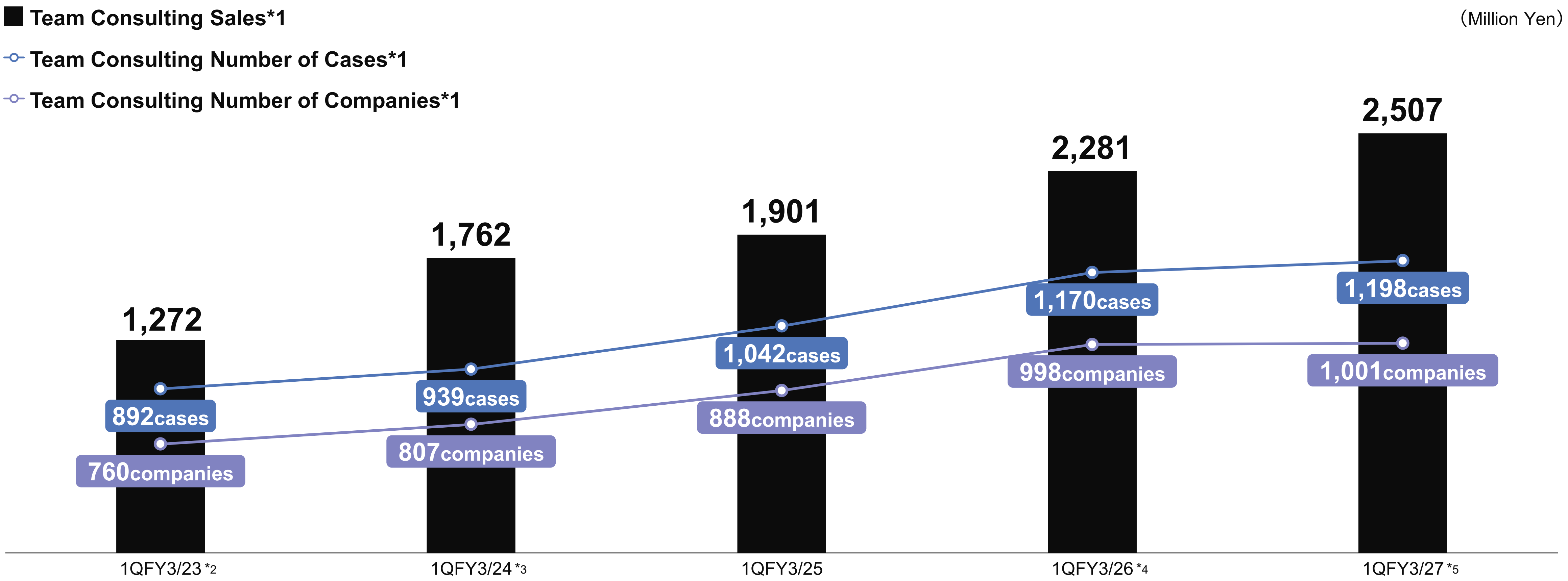
Business Overview by Management Consulting Domain (3)

Branding＆PR

- Consulting services for branding and PR of their purpose, products and services 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)" and "internal 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 previous year, resulting in record-high results.



※1 Team Consulting includes monthly subscription consulting (Strategy & Domain, Digital・DX, HR, Finance・M&A, Branding & PR)
（From 1Q FY3/27, only high-value-added consulting results are included, excluding system operations, design, EAP support, and similar services.)

*2 1QFY3/23 : the sum of the results of TANABE CONSULTING CO., LTD., Leading Solutions Co., Ltd., Growin' Partners Inc. and JAYTHREE, Inc.

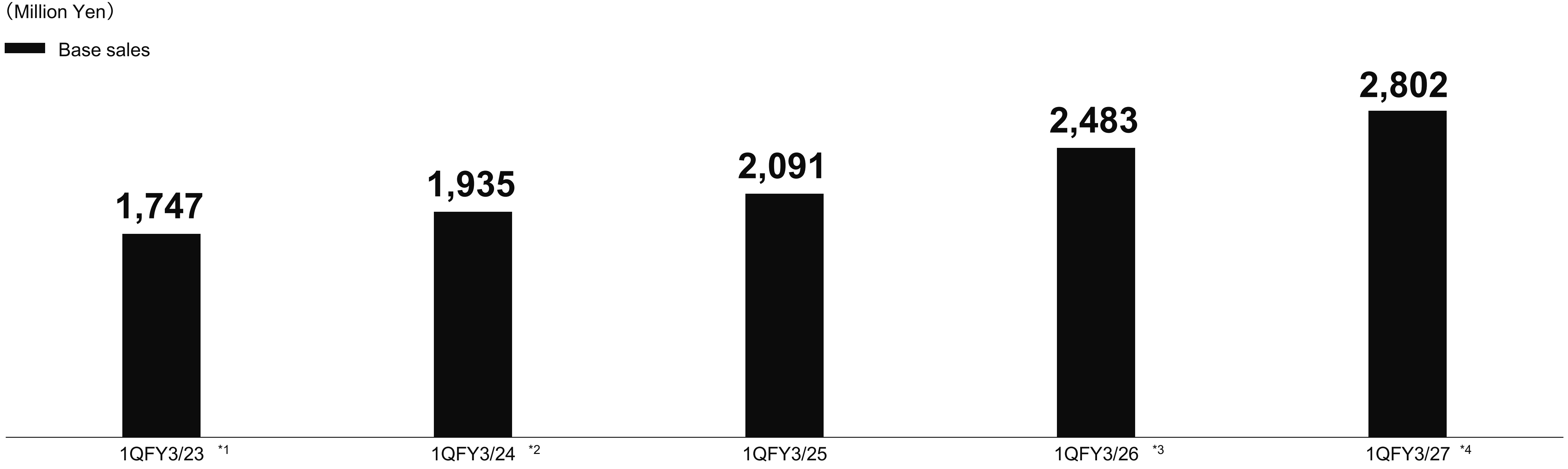
*3 1QFY3/24 : Kartz Media Works,Inc. included in consolidation

*4 1QFY3/26 : Surpass Co.,Ltd. included in consolidation

*5 1QFY3/27 : PEACEMIND Inc. included in consolidation

Key KPI - Base Sales

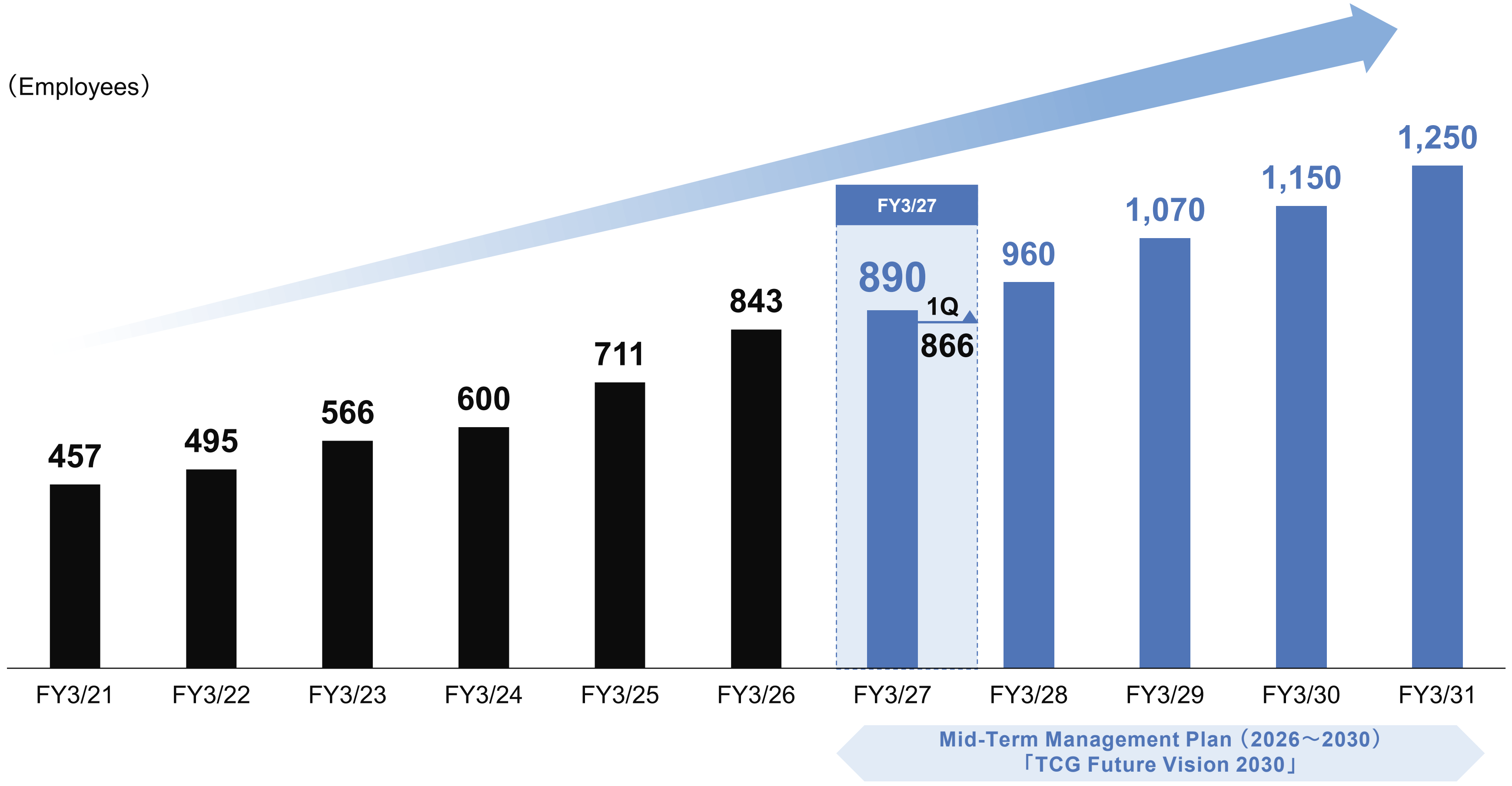
– **Base sales consist of long-term contract services with a basic duration of 6 months or more, such as team consulting, forming a stable foundation for growth.**
– **Surpassed the same period last year, reaching a record high.**



*1 FY3/23 : the sum of the results of TANABE CONSULTING CO., LTD., Leading Solutions Co., Ltd., Growin' Partners Inc. and JAYTHREE, Inc.
*2 FY3/24 : Kartz Media Works,Inc. included in consolidation
*3 FY3/26 : Surpass Co.,Ltd. included in consolidation
*4 FY3/27 : PEACEMIND Inc. included in consolidation

Number of Employees

– In addition to strengthening mid-career recruitment of professionals with work experience in various industries, we will also strengthen the recruitment of new graduates.
– Actively recruit specialized professionals who will drive each management consulting domain.



Diverse Consultants

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

Balance Sheet

Equity-to-asset ratio remains high at 68.6%.

(Million Yen)	FY3/26	1Q FY3/27	vs.previous FY-end
Assets			
Cash and Deposits	6,490	6,298	▲191
Securities	500	500	±0
Total Current Assets	**8,646**	**8,355**	**▲290**
Property, Plant and Equipment	2,252	2,240	▲11
Intangible Fixed Assets	1,926	1,879	▲47
Investment and Other Assets	2,343	2,375	+31
Total Non-Current Assets	**6,522**	**6,495**	**▲26**
Total Assets	**15,169**	**14,851**	**▲317**

(Million Yen)	FY3/26	1Q FY3/27	vs.previous FY-end
Liabilities			
Accounts Payable - trade	386	370	▲15
Total Current Liabilities	2,818	2,932	+114
Total non-current Liabilities	978	948	▲30
Total Liabilities	**3,797**	**3,880**	**+83**
Net Assets			
Total Shareholder's Equity	10,380	10,013	▲367
Total Net Assets	**11,372**	**10,971**	**▲400**
Total Liabilities and Net Assets	**15,169**	**14,851**	**▲317**

02

Financial Forecast for the Fiscal Year Ending March 2027

Financial Forecast

Planning record highs in both net sales and operating profit while continuing proactive strategic investments.

(Million Yen)	FY3/25 Results	FY3/26 Results	FY3/27 Plan	YoY
Net Sales	14,543	16,282	17,200	+5.6%
Gross Profit	6,612	7,962	8,480	+6.5%
(Gross Profit Margin)	(45.5%)	(48.9%)	(49.3%)	–
Operating profit	1,500	1,813	1,900	+4.7%
(Operating Profit Margin)	(10.3%)	(11.1%)	(11.0%)	–
Ordinary Profit	1,589	1,843	1,900	+3.1%
Profit Attributable to Owners of Parent	1,016	1,100	1,155	+5.0%
EPS (Earnings per Share)	yen sen 30.80	yen sen 33.92	yen sen 35.97	–

Sales Plan by Management Consulting Domain

- "Strategy & Domain" will continue to place primary focus on "formulation and promotion of long-term vision and medium-term management plans," while strengthening "industry-specific strategies," "global business," and government/public consulting, and expects revenue growth.
- "Finance · M&A" expects revenue growth mainly by capturing strong demand from midsized companies for growth-strategy M&A, business succession M&A, and group management.

(Million Yen)	FY3/25 Results	FY3/26 as Previously Reported	FY3/26 Restated	FY3/27 Plan	YoY (Restated basis)
Net Sales	**14,543**	**16,282**	**16,282**	**17,200**	**+5.6%**
Strategy & Domain	2,846	3,151	3,151	3,450	+9.5%
Digital・DX	3,255	3,583	2,651	2,750	+3.7%
HR	2,609	3,384	3,384	3,600	+6.4%
Finance・M&A	2,172	2,447	3,054	3,300	+8.1%
Branding＆PR	2,939	3,019	3,345	3,400	+1.6%
Other	721	698	698	700	+0.2%

※ (Note) The "creative and design services, including brand consulting and website production," provided by JAYTHREE, Inc. currently have high compatibility with Branding & PR consulting. To further strengthen these support functions and create synergies, the classification has been changed from "Digital · DX" to "Branding & PR" starting from FY3/27 (organizational structure also changed). In addition, the "FP&A business," which was separated from Growin' Partners Inc.'s DX promotion and ERP implementation support business, has high compatibility with Finance · M&A consulting. To further strengthen these support functions and create synergies, the classification has been changed from "Digital · DX" to "Finance · M&A" starting from FY3/27 (organizational structure also changed). Accordingly, the net sales results for FY3/26 for "Digital · DX," "Branding & PR," and "Finance · M&A" have also been restated for display.

03

Shareholder Returns

Shareholder Returns

- Continue the management trend of dividend increases accompanying revenue and profit growth, and implement stable dividends (interim and year-end dividends).
- Continue to implement flexible acquisition of treasury shares for the purpose of improving capital efficiency.

Shareholder Return Policy

(FY3/27–FY3/31)

Dividend payout ratio	DOE (Dividends on Equity)	In a flexible manner acquisition of treasury shares	Consolidated total payout ratio	Shareholder benefit (Digital Gift®)
Guideline 70～80%	7% or higher		Guideline 100%	

*1 DOE (Dividends on Equity): Annual Dividends/Average Shareholders' Equity x 100
*2 "Digital Gift®" is a registered trademark of Digital Plus Inc.

Shareholder Returns (Dividends)

- For FY3/27, we plan to raise both the interim and year-end dividends by ¥1, bringing the annual dividend to ¥29(up ¥2 YoY; payout ratio: 80.3%).
- Positioning increased revenue, profit growth and higher dividends as core management pillars to enhance capital efficiency while maintaining stable dividend payments.

FY3/26

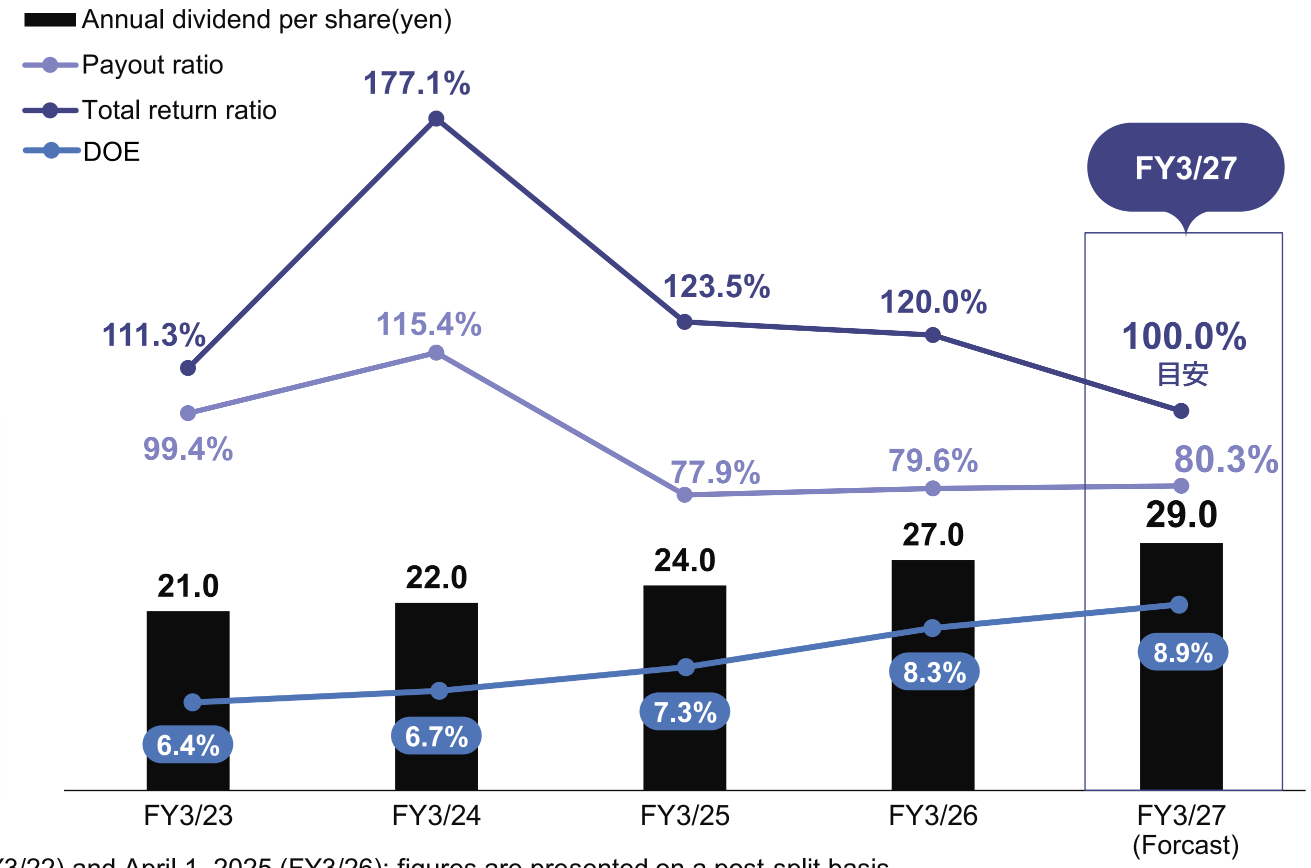
Annual Dividend: **27** yen

Interim: **12** yen・year-end: **15** yen

FY 3/27 Forecast

Annual Dividend: **29** yen (Forecast)

Interim: **13** yen・year-end: **16** 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.

Shareholder Returns (Shareholder Benefit)

- 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.
- Changed from QUO Card to Digital Gift® to improve convenience.

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. Digital Gift® can be exchanged for a wide range of e-money and reward points.

Number of shares held	Benefit details
100 shares (1 unit) or more	Digital Gift® worth 500 yen
300 shares (3 units) or more	Digital Gift® worth 3,000 yen
500 shares (5 units) or more	Digital Gift® worth 5,000 yen
1000 shares (10 units) or more	Digital Gift® worth 10,000 yen

Reference	FY3/27 Combined Yield (Dividend + Benefit)
100 shares	4.3%
300 shares	5.0%
500 shares	5.0%
1,000 shares	5.0%

*Note: Calculated based on a share price of 743 yen as of June 31, 2026.

04

Medium-Term Management Plan (2026-2030)

Vision Summary (Numerical Targets)

TCG Future Vision 2030

Growth

Net Sales **25.0 billion yen**

CAGR 9.0%

Profitability

Operating Income **3 billion yen**

Operating Income Margin: 12.0%

Capital Efficiency

ROE **15.0%**

vs. FY3/26 ＋4.5pt

Corporate Value

Market Capitalization **50.0 billion yen**

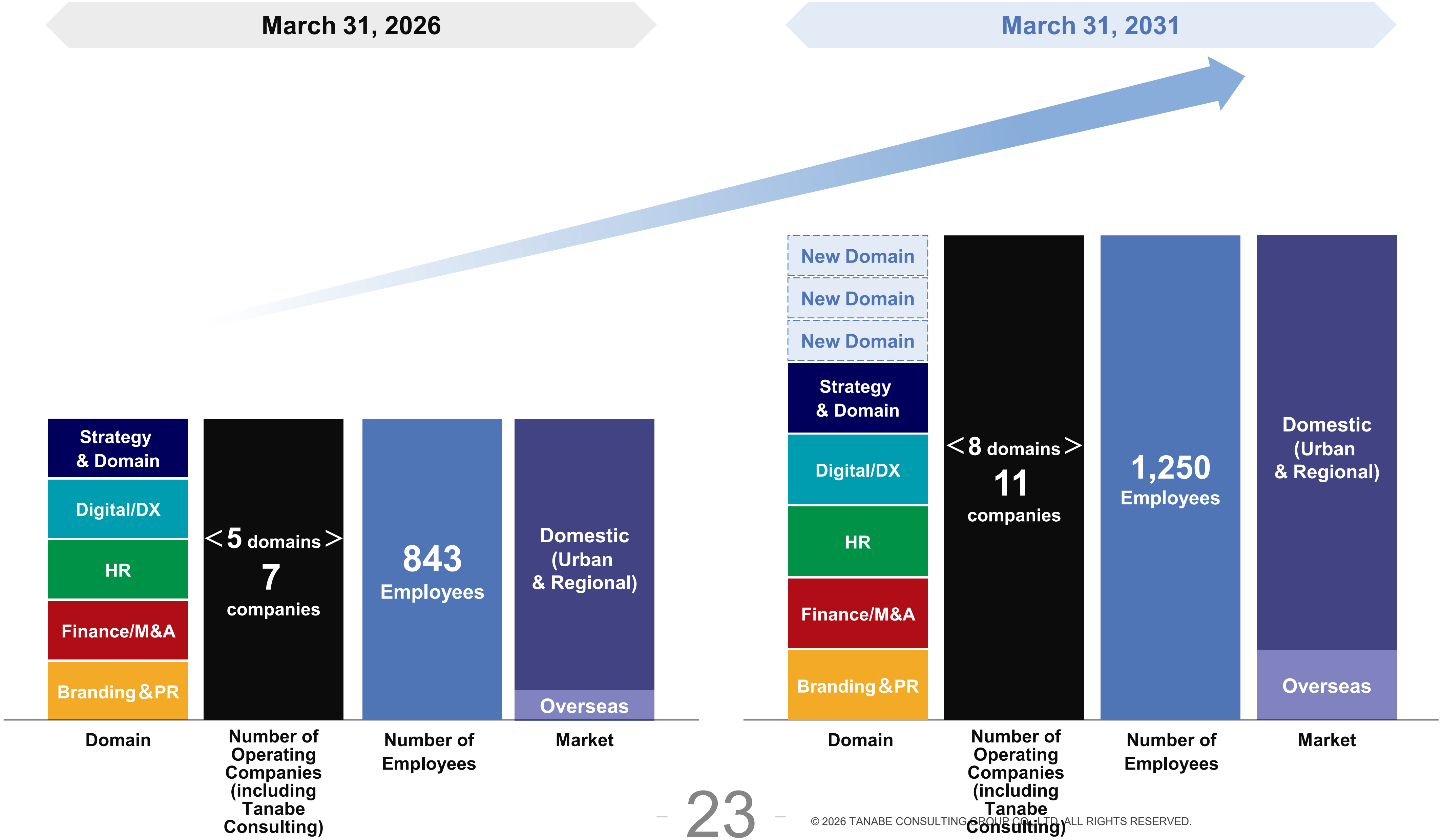
vs. March 31, 2026 ＋110.4%

Shareholder Returns

Target consolidated total payout ratio **100.0%**

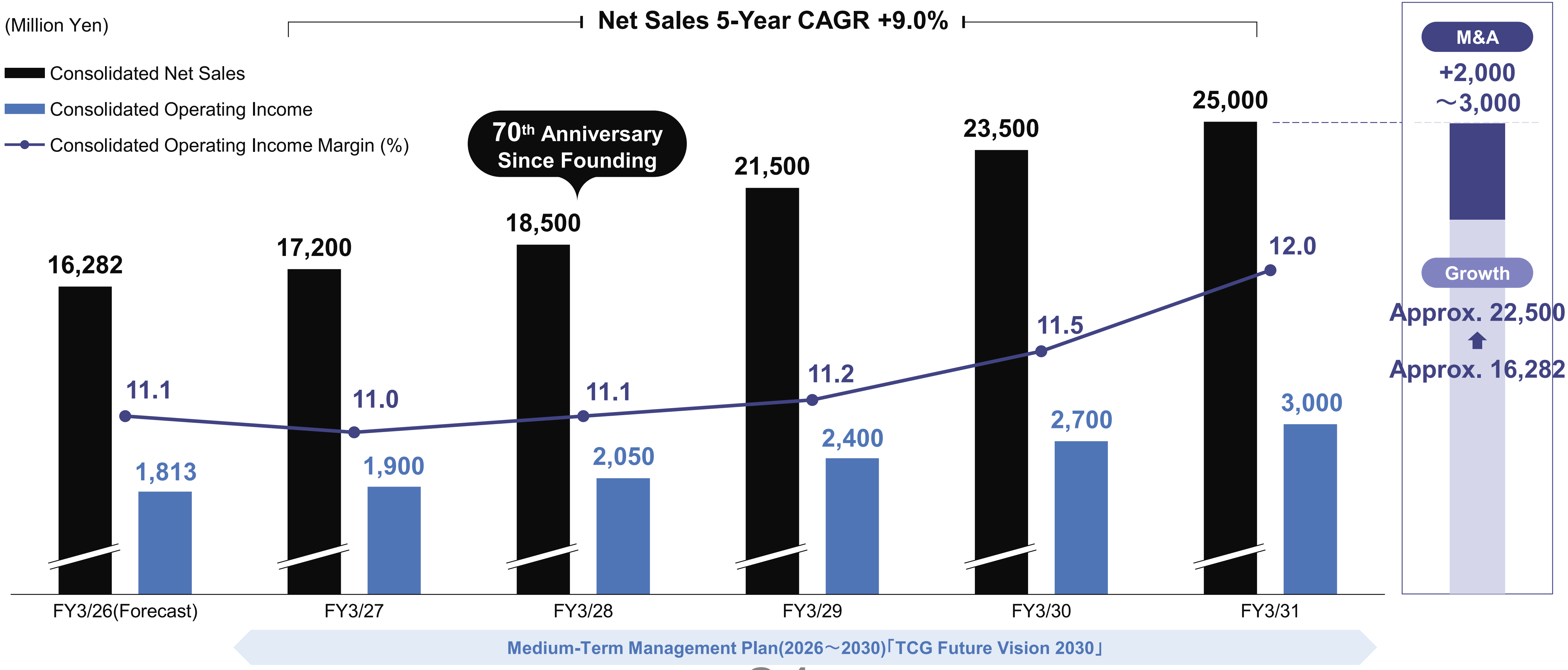
DOE (dividend on equity) 7.0% above

Vision Summary（Vision for Sales Growth）



Sales and Profit Plan (Overall)

Based on FY3/26 revenue of 16.282 billion yen as the launch platform, aiming to achieve organic growth revenue of 22.5 billion yen and add 2 to 3 billion yen through M&A strategy advancement to reach a final revenue target of 25 billion yen.



Sales Plan (By Management Consulting Domain)

	FY3/26 Results	FY3/31 Plan	Rate of Change
Net sales	**16,282**	**25,000**	**+53.5%**
Strategy & Domain	3,151	4,700	+49.2%
Digital/DX	2,651	3,800	+43.3%
HR	3,384	4,900	+44.8%
Finance/M&A	3,054	4,500	+47.4%
Branding & PR	3,345	4,000	+19.6%
Others	698	700	+0.2%
New Group Companies (M&A Strategy)	–	(2,000~3,000)	–

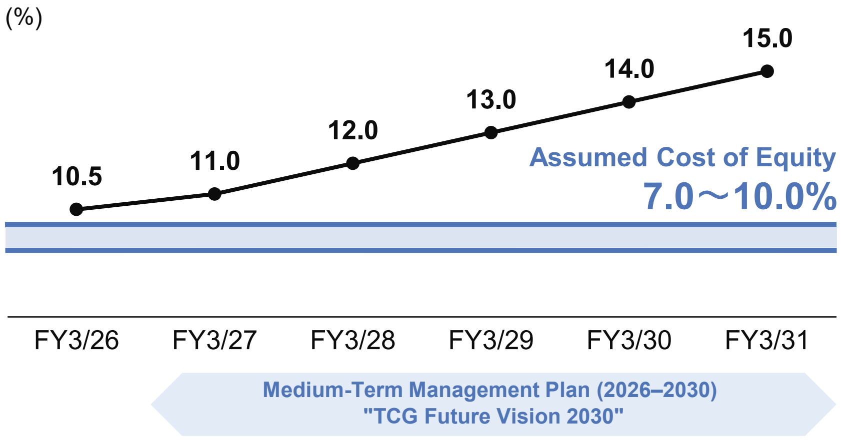
(Note) The "creative and design services, including brand consulting and website production," provided by JAYTHREE, Inc. currently have high compatibility with Branding & PR consulting. To further strengthen these support functions and create synergies, the classification has been changed from "Digital · DX" to "Branding & PR" starting from FY3/27 (organizational structure also changed). In addition, the "FP&A business," which was separated from Growin' Partners Inc.'s DX promotion and ERP implementation support business, has high compatibility with Finance · M&A consulting. To further strengthen these support functions and create synergies, the classification has been changed from "Digital · DX" to "Finance · M&A" starting from FY3/27 (organizational structure also changed). Accordingly, the net sales results for FY3/26 for "Digital · DX," "Branding & PR," and "Finance · M&A" have also been restated for display.

Vision Summary (Strategic Overview)

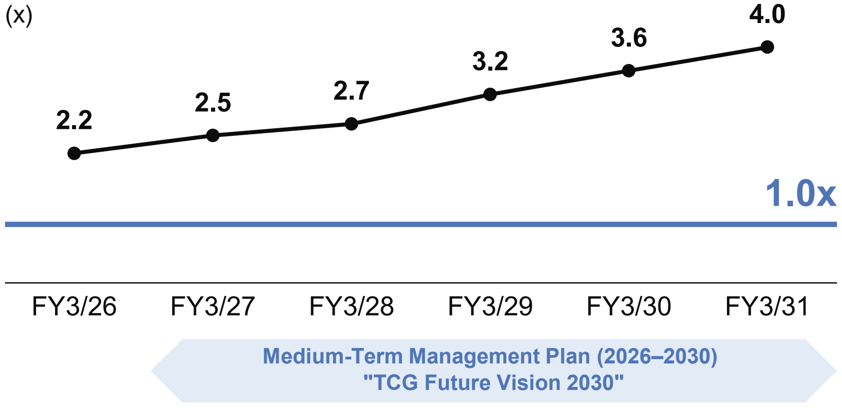
		Strategic Initiatives	KPI
Business Strategy	1	Serving approximately 50,000 companies, primarily mid-sized enterprises, we create First Call Companies worldwide through our distinctive team consulting model built on the intersection of "social issues, industries, and strategic themes."	- Leading share in a ¥500 billion market (50,000 companies ×10 million yen) - CAGR 9.0%
	2	Building on an established position in the top management (Executives) market, the development and provision of new consulting domains will support the sustainable growth of client companies.	- new domain to generate ¥1.0 billion or more in revenue - Develop 3 new domains
	3	Accelerate the M&A strategy to add ¥2.0–3.0 billion in revenue (with cumulative investment of ¥2.0–3.0 billion over five years and four or more transactions).	- 4 or more M&A transactions - Added revenue scale of 2.0-3.0 billion yen
	4	Create a new Consulting & BPaaS model to address the shortage of professional talent at client companies and implement Professional DX/AX.	- Develop Professional DX/AX - Advance AI-native management
	5	By implementing our proprietary cross-marketing model covering 50,000 priority target companies, we will further enhance the TCG LTV model (average contract value × contract renewal rate).	- Create new customers - LTV (retention rate): 70% or higher
Organizational Strategy	6	Recruitment of new graduates and experienced professionals from various industries nationwide to expand our diverse professional talent base to 1,250.	- Total employee: 1,250 - Inclusion of diverse professional talent
	7	Promote team building and departmental expansion as the foundation for organizational growth, while setting clear goals for leadership talent and developing and promoting such personnel.	- 50 consulting teams - 50 executives (Executive Officers and above) - 150 partner-level professionals
	8	Strengthening well-being investment and advancing proprietary human capital KPIs, including a 50:50 gender balance, to attract professional talent from around the world.	- DE&I gender ratio: 50:50 - Retention rate: 90% or higher

Action to Implement Management that is Conscious of Cost of Capital and Stock Price

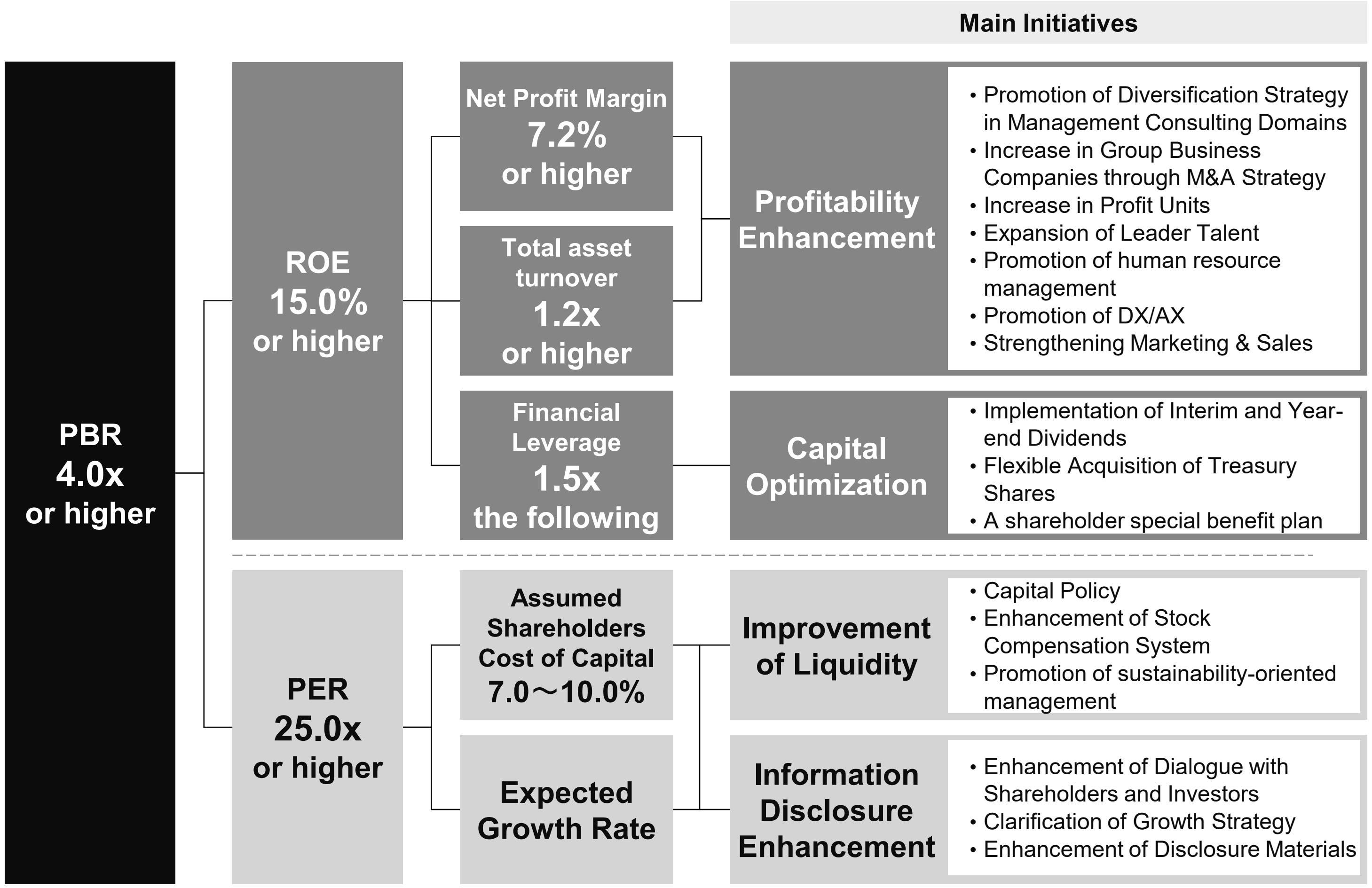
ROE Target



PBR Target



Story for Achieving PBR Target (FY3/31)



Cash Allocation

Achieve the medium-term targets of net sales of 25 billion yen, operating income of 3 billion yen, and ROE of 15% or higher by distributing cash generated to growth-oriented investments and shareholder returns in a balanced manner.

TCG Future Vision 2030 (2026-2030)

Maximization of Operating Cash Flow

- Growth of Existing Management Consulting Domains
- Creation of New Management Consulting Domains
- Improvement of Customer Unit Price through Synergy (Cross Solutions)

Cash In	Cash Out
Operating Cash Flow Approximately 10 billion yen	Growth M&A Investment Approximately 3.0 billion yen
	Shareholder Returns Approximately 7.0 billion yen
Cash and deposits (April 1, 2026) Approximately 7.5 billion yen	Cash and deposits (March 31, 2031) Approximately 7.5 billion yen

Growth M&A Investment

- Target of 4 or more companies (adding 2.0–3.0 billion yen to the net sales target of 25.0 billion yen)

Shareholder Returns

- Interim and Year-end Dividends
- Flexible Acquisition of Treasury Shares
- Shareholder benefits

05

Appendix

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.

JPX PRIME
証券コード:9644

Operating Company

TCG TANABE CONSULTING

TANABE CONSULTING CO., LTD.

Strategy＆Domain Consulting
- Business Growth Strategy
- Mid- to Long-Term Vision
- Purpose＆Value
- Marketing & Sales
- Global
- Government / Public Sector Support

Digital･DX Consulting
- Business Model DX
- Marketing DX
- Management DX
- ERP System Design

HR Consulting
- HR Strategy
- Human Resources System
- Talent Acquisition
- Talent Development & Academy
- DE&I Organizational Development
- Corporate well-being

Finance･M&A Consulting
- Corporate Value Vision
- Holdings & Group Management
- Business Succession & M&A Strategy
- IPO Support
- Business Management Systems

Brand＆PR Consulting
- Brand Strategy
- Creative & Design
- Strategic PR & Communications
- Overseas PR / Global PR Wire
- Domestic & Overseas Digital Marketing

+

- リーディング･ソリューション Leading Solutions — Leading Solutions Co., Ltd.
- Growin' Partners — Growin' Partners Inc.
- JAYTHREE — JAYTHREE, Inc.
- KARTZ KARTZ MEDIA WORKS — Kartz Media Works, Inc.
- Surpass — Surpass Co.,Ltd.
- PEACEMIND — PEACEMIND Inc.

About the Consulting Industry / TCG’s Practice Areas

TCG CONSULTING
TANABE CONSULTING

TCG's applicable areas are indicated by the blue.

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

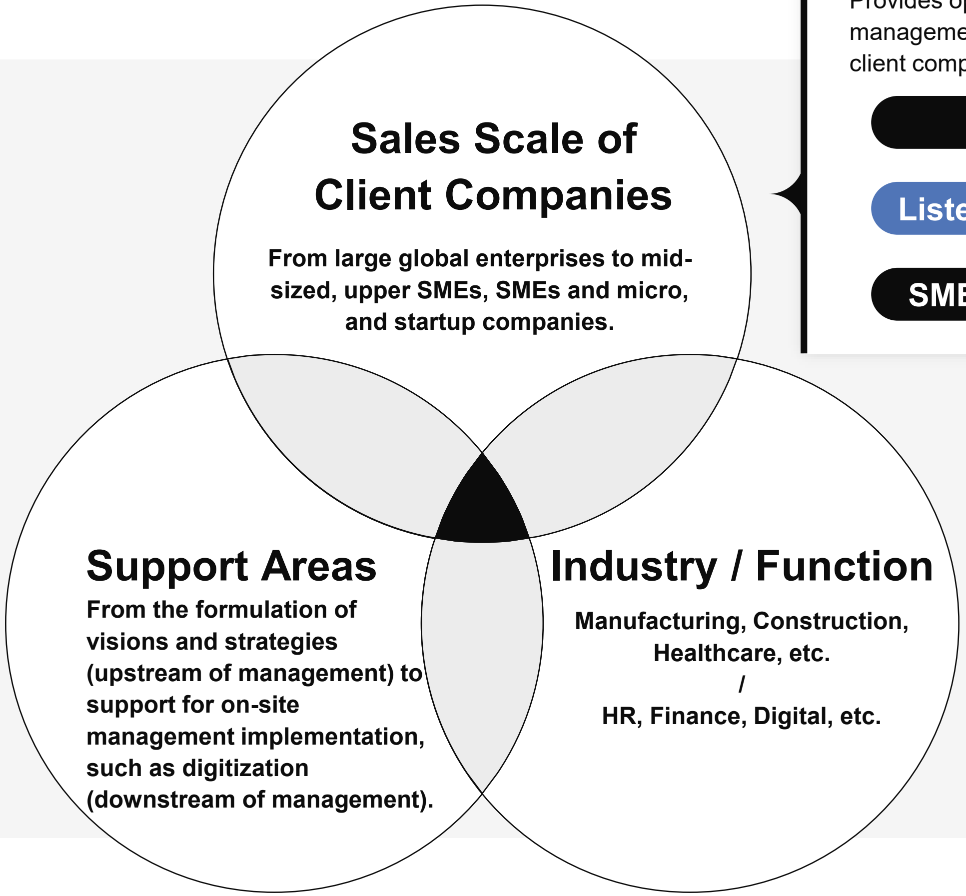
Covers a wide range of industries and functions. Provides comprehensive support for the entire management process from upstream to downstream through a comprehensive approach to diagnosing the entire business.

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.

- Mega Corporations
- Listed / Mid-sized Enterprises
- SMEs and Micro Enterprises

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.

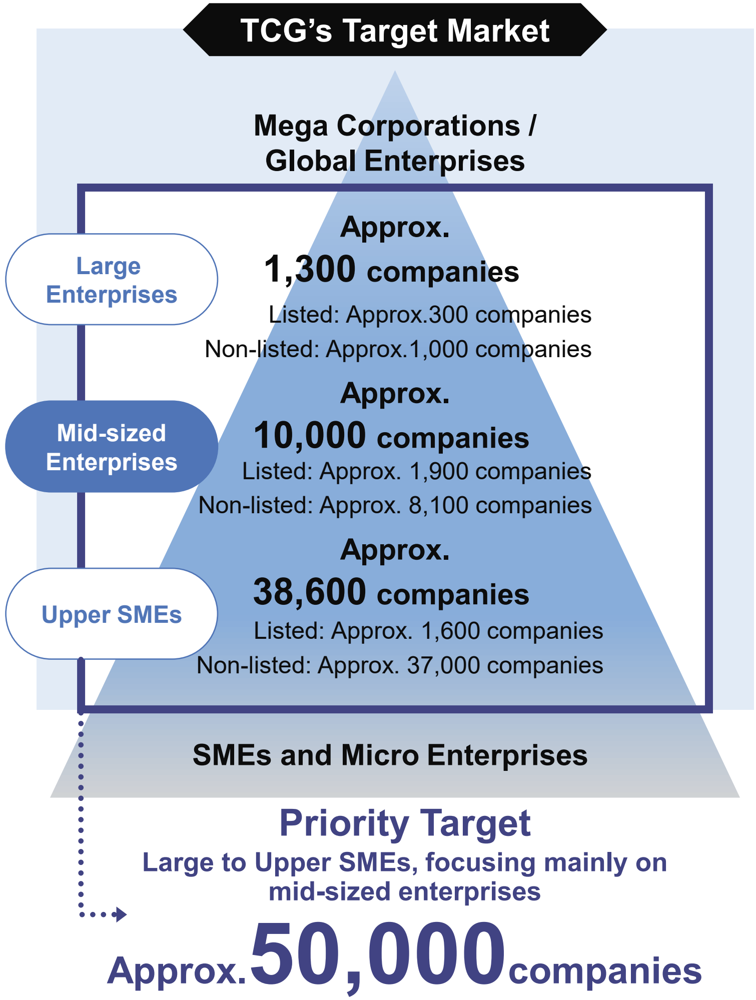
Specialized Model

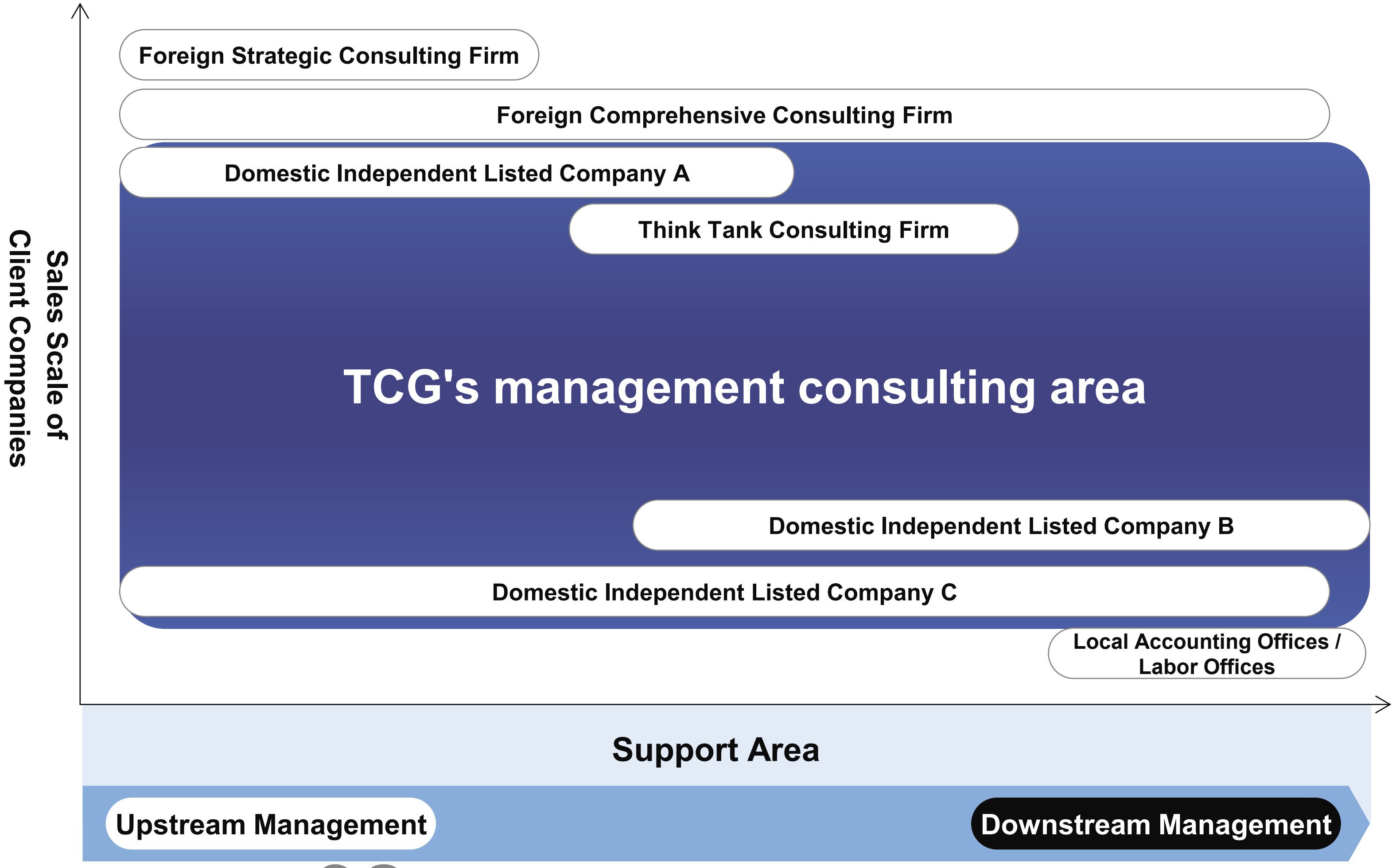
Focuses on specific industries or functions, providing consulting services tailored to resolve strategic issues unique to those sectors or enhancing specific functions.

*Created In-House

Target Segment (1)

Building a distinctive market position with limited direct competition by providing comprehensive, end-to-end support - from strategy formulation through the on-site implementation and execution of management operations- to clients ranging from large enterprises to Upper SMEs, focusing mainly on mid-sized enterprises.





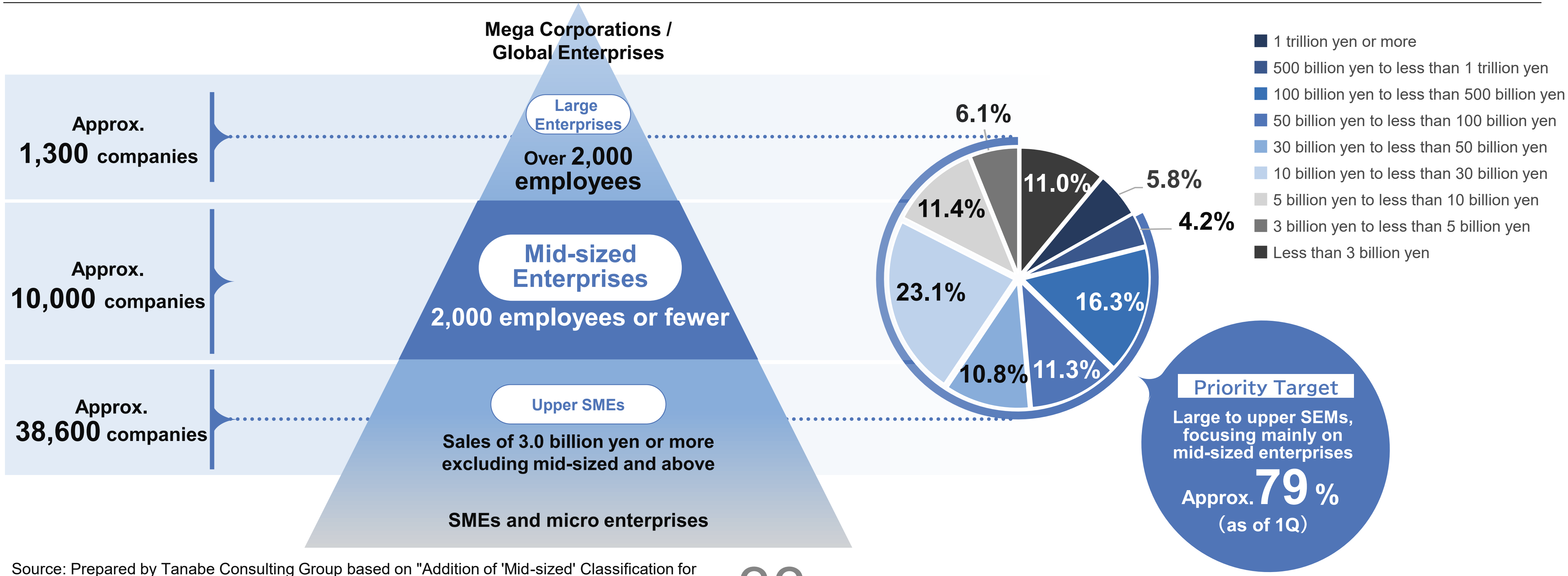
Source: Compiled by the Company based on information acquired from PLANSonar (provided by uSonar Co.,Ltd.) as of March 17, 2026

*Created In-House

Target Segment (2)

- Approximately 79% of TCG's client companies are mid-sized enterprises, which are our key target segment.
- Supporting more than 1,350 listed companies across the group.
- We serve numerous industry-leading quality Upper Mid-sized Enterprises that hold top positions in their respective regions, contributing to regional revitalization.

Percentage of TCG's client companies by company size



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

1・3・5 Growth Strategy

- Mid-sized enterprises face complex management issues in their growth process, requiring high-level consulting.
- TCG provides multifaceted and specialized support through its “1・3・5 Growth Strategy” method.

1・3・5 Growth Strategy*

*Source: Tanabe Consulting

...5 billion yen

Business Model Barrier

- Moving away from subcontracting (designing transaction weights)
- Creating No.1 brand businesses
- Strengthening development capabilities
- Strengthening sales and marketing

10 billion yen

Organizational Management Barrier

- Pentagon strategy with development, production, sales, management, and finance organizations
- Clarifying departmental and management
- Stock listing preparation (establishment of internal audit system, development of regulations, etc.)

30 billion yen

Business Domain Barrier

- 1T3D business strategy
- Stock-focused management
- Investment efficiency analysis via cash flow
- Capital strategies and global strategies

5 billion yen

No.1 Business Barrier

- In domestic target markets Achieving No.1 position in all businesses
- Diversification into new business domains through M&A Diversification
- Strategic use of external advisors including outside directors

100 billion yen...

Group Strategy Barrier

- Global strategy advancement (ratio)
- Strengthening M&A diversification
- Building business development organization
- Corporate value enhancement strategy
- Profit model portfolio

TCG has a broad range of strategic methodologies for helping mid-sized enterprises grow into large enterprises.

Mid-sized Enterprises (from large enterprises to upper SMEs)

- ! Must address complex management issues, but lack internal management development
- ! Lack experience in next-step strategies such as business, organization, M&A, HR, and DX during growth
- ! Limited resources require comprehensive support from strategy formulation to execution

*For management challenges at each revenue stage of 10, 30, 50, 100... billion yen, A breakthrough strategic approach

Competitive Advantage (The One & Only Management Consulting Model)

- **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 broad range of management issues faced by top management (executives) at client companies.**

1 Top Management Approach

Analyze client companies' issues from a multifaceted perspective with the viewpoint of executives and CEOs

×

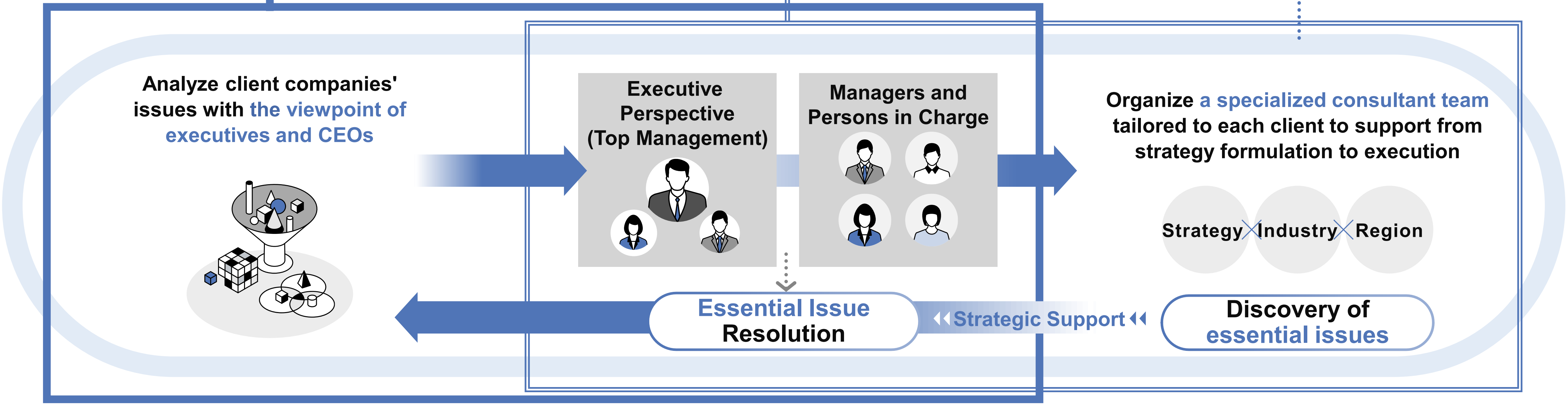
2 Team Consulting

Organize a specialized consultant team tailored to each client to support from strategy formulation to execution

×

3 Comprehensive Support Model

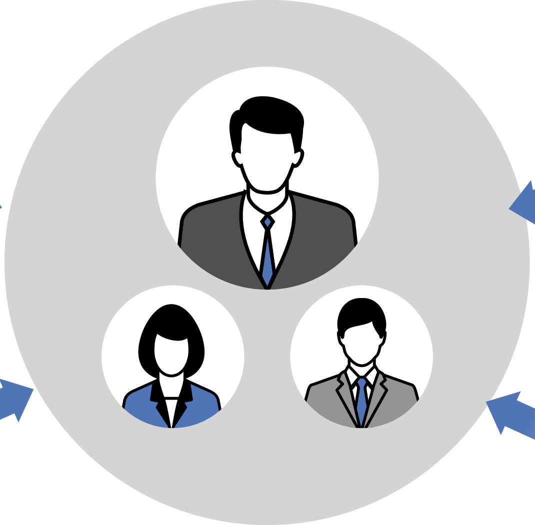
Comprehensive support from strategy formulation to execution across all functions



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



Branding＆PR Consulting

Comprehensive support from brand strategy formulation to marketing implementation.

Strategy & Domain Consulting

Support for vision formulation to realize business model innovation.

Finance･M&A Consulting

Support from corporate finance and M&A strategy formulation to execution.

Digital･DX Consulting

Comprehensive support from DX vision formulation to DX implementation.

HR Consulting

Support from personnel system development to HR systems, talent development, and work style reform.

2 Team Consulting (1)
- Support Aligned with Industry, Strategic Priorities, and Regional Characteristics

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

Industry Characteristics

- Construction
- Infrastructure
- Logistics
- Manufacturing
- Food
- Healthcare
- Beauty & Cosmetics
- SaaS
- Educational Institutions
- Specialized Trading Companies
- Finance
- Real Estate
- Tourism
- Travel
- Transportation
- Pharmaceuticals

etc.

×

Strategy Characteristics

Strategy & Domain
×
Digital・DX
×
HR
×
Finance・M&A
×
Branding & PR

×

Regional Characteristics

- Hokkaido
- Tohoku
- Niigata
- Tokyo
- Chubu
- Hokuriku
- Osaka
- Chugoku and Shikoku
- Kyushu
- Okinawa
- Global

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 60 years ago

Tohoku (Sendai)
- Established 52 years ago

Niigata
- Established 50 years ago

Tokyo
- Established 65 years ago

Hokuriku(Kanazawa)
- Established 49 years ago

Chubu(Nagoya)
- Established 56 years ago

Osaka
- Established 66 years ago

Chugoku and Shikoku (Hiroshima)
- Established 56 years ago

Kyushu(Fukuoka)
- Established 58 years ago

Okinawa(Naha)
- Established 41 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.

Europe

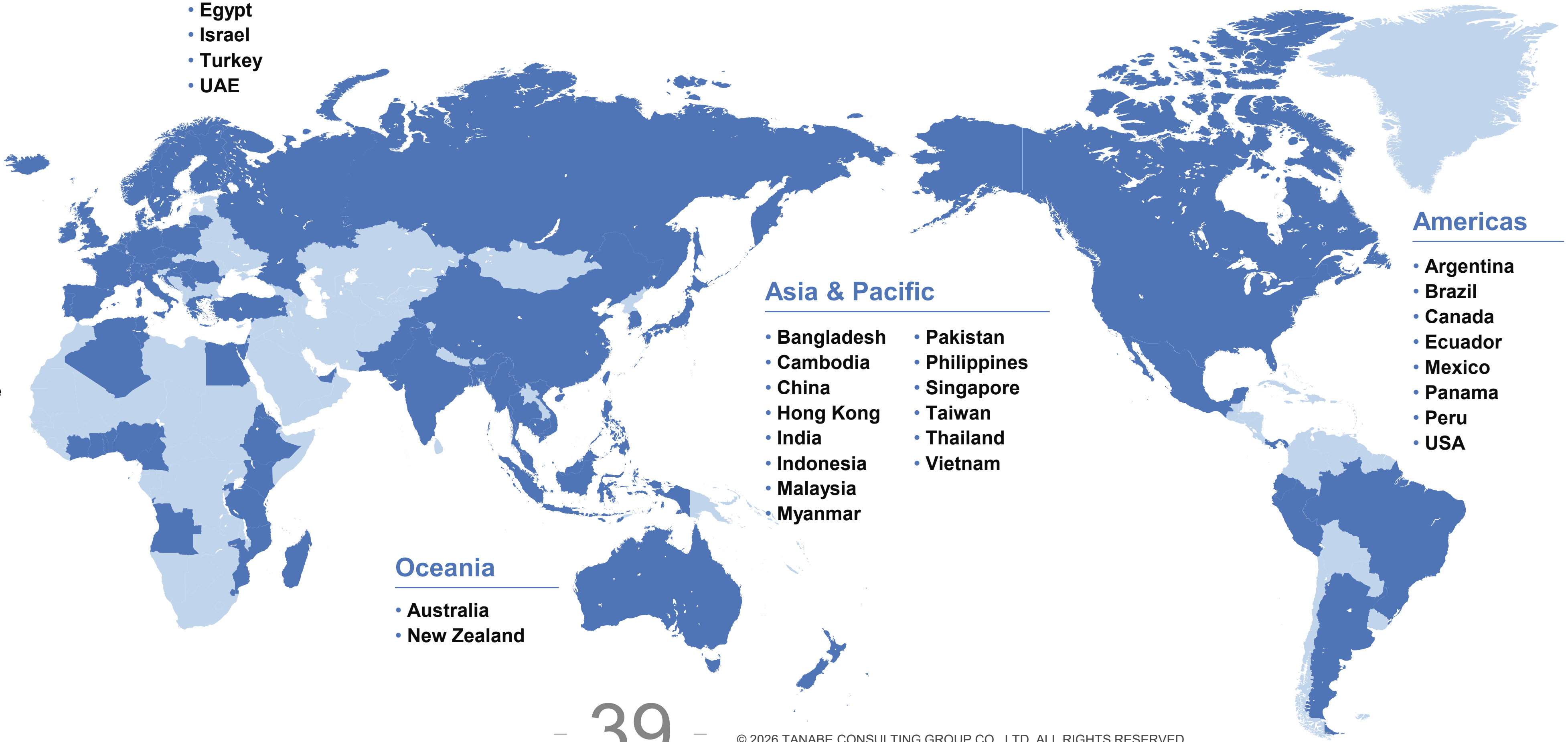
- Belgium
- Czech Republic
- Denmark
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Italy
- Lithuania
- Netherlands
- Norway
- Poland
- Portugal
- Romania
- Russia
- Serbia
- Spain
- Sweden
- UK

Middle East

- Egypt
- Israel
- Turkey
- UAE

Africa

- Algeria
- Angola
- Benin
- Cameroon
- Côte d'Ivoire
- Eritrea
- Ethiopia
- Ghana
- Kenya
- Madagascar
- Mozambique
- Nigeria
- Rwanda
- Tanzania
- Tunisia
- Uganda



Asia & Pacific

- Bangladesh
- Cambodia
- China
- Hong Kong
- India
- Indonesia
- Malaysia
- Myanmar
- Pakistan
- Philippines
- Singapore
- Taiwan
- Thailand
- Vietnam

Oceania

- Australia
- New Zealand

Americas

- Argentina
- Brazil
- Canada
- Ecuador
- Mexico
- Panama
- Peru
- USA

海外展開支援可能国

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.

Comprehensive Support Model

Management Consulting

Cross-domain Team Approach and Support Menu

Management Consulting	Strategic Planning Support (Upstream)		Implementation & Execution Support (Downstream)
Strategy & Domain	• Formulation of vision and purpose • Business model strategy	• Formulation of medium-term management plans	• Implementation of Medium-Term Management Plans • Vision management
× Digital・DX	• DX vision formulation • IT system development	• Implementation of ERP and other systems	• ERP system design and implementation • Management system reform
× HR	• Promotion of human resource management • HR vision formulation	• Reconstruction of HR systems • Development of HR systems	• HR system implementation • Talent development and in-house corporate universities establishment
× Finance・M&A	• Corporate value improvement strategy • M&A strategy formulation	• Holdings structure • Revenue structure reform	• Business succession and capital policies • Integration support (PMI)
× Branding & PR	• Brand strategy • PR strategy formulation	• Brand building • Marketing	• Creative production • In-store promotions

Case Study of Long-Term Contracts with Industry No.1 Manufacturer A

TCG TANABE CONSULTING

- Providing comprehensive support throughout the process from formulating medium-term visions to implementing AI (No.1～No.23), resulting in continuous contracts for over 20 years.
- Achieving numerous long-term contract records by providing optimal methodologies tailored to the client's challenges at each growth stage.

1st Year → 10th Year → 20th Year

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

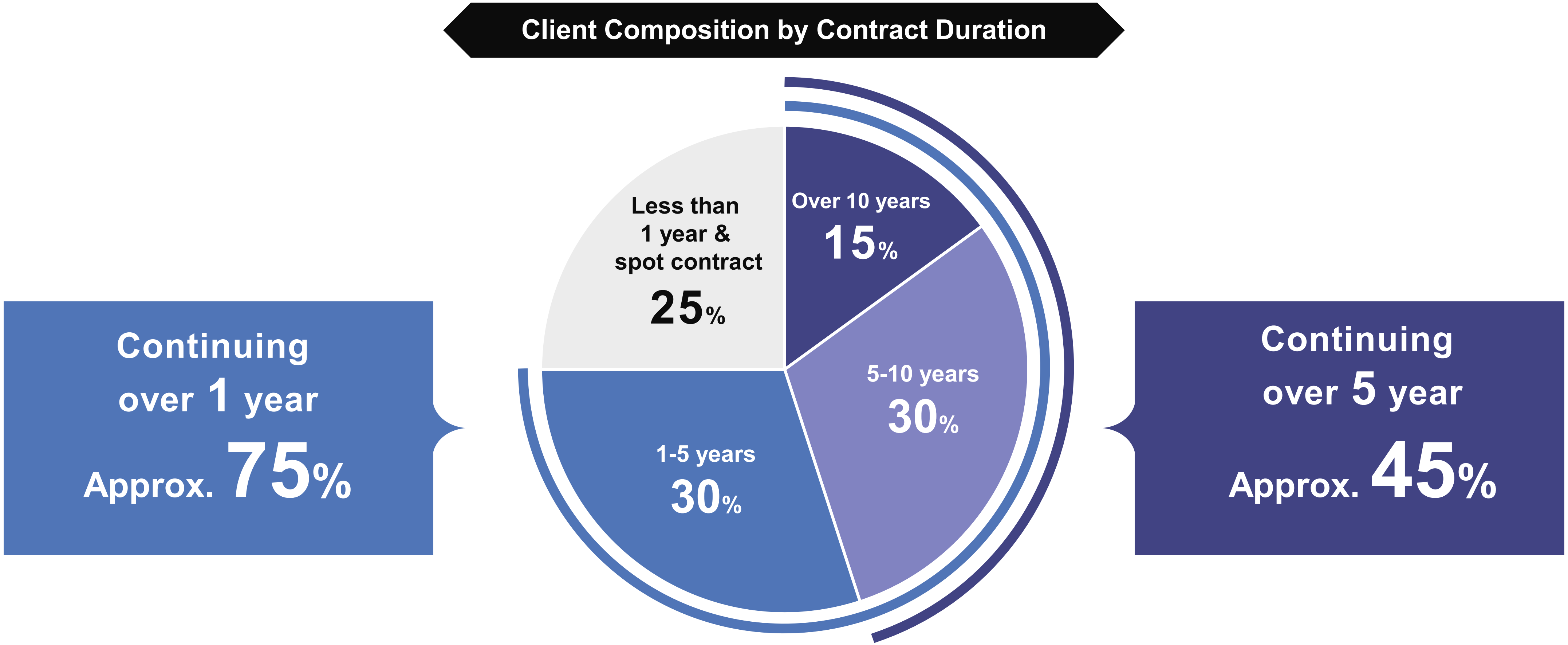
Finance・M&A
- 3 Management Accounting System Renewal
- 4 New Management Accounting System Support
- 9 M&A Strategy and Execution
- 11 Transition to Holdings Structure
- 13 M&A Strategy and Execution
- 17 M&A Strategy and Execution
- 20 Business Succession Planning Support

Branding & PR
- 14 Group Branding
- 18 Anniversary Event Planning

*Consulting services are numbered No.1～23 in order

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.



*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).

TCG

Solving management issues faced by executives across 5 domains

Team consulting combination :
industry × strategic issues × regional expertise

Comprehensive support from strategy formulation to implementation and execution

Comprehensive Support for the Entire Business

Client

Contracts continue long-term: 5 years, 10 years, 20 years, 30 years...

Further Consulting Sophistication

Extracting and systematizing methods, accumulating as knowledge

Building deep and broad relationships as each company's dedicated business physician "Understanding clients better than they understand themselves"

Strengthening the Customer Base
(Stock-based Relationships)

Other Firms

- **Habituation**
  TCG's continuous hands-on support becomes the norm, making switching difficult
- **Switching Costs / Search Costs**
  No other consulting firms can provide comprehensive support across all management areas with a top management approach

Overview of Marketing

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

Customer Acquisition › **Customer Development** › **Maximizing Lifetime Value (LTV)**

Customer Acquisition

By Management Consulting Domain Specialized site	
Paid Seminars & Study Sessions	Over 9,900 attendees annually
Introductions from Existing Customers (Executives)	
Introductions from Financial Institutions	390 partner companies
Large-Scale Free Web Briefings	Over 2,000 attendees annually
Press Releases	Approx. 100 annually
Web Ads & Social Media	
TV Commercials and Signage Ads	

Customer Development

Strategic Research Institute

Email Distribution

MA Tool

Inside Sales

ERP Integrated Database

Field Sales

Proposal Creation

CRM

Integration of Regional Customer Engagement and Digital Marketing

Maximizing Lifetime Value (LTV)

Hands-On Support

Solving management issues faced by executives across 5 domains × Assembling an Optimized Team of Specialized Consultants in Each Field for Every Client × Comprehensive support from strategy formulation to implementation and execution

Through comprehensive support for the entire business, contracts continue long-term: 5 years, 10 years, 20 years, 30 years...

Long-Term Engagements and Maximization of LTV

Comprehensive business support enables us to understand clients better than they understand themselves.

Long-term client retention is achieved through broad and deep relationships as a business doctor to each company and cross-solution support for evolving management issues.

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

Core Strategy: Diversification of Management Consulting Domains

Building on an established position in the top management (Executives) market, the development and provision of new consulting domains will support the sustainable growth of client companies.

Creation of new strategic themes

Strategy & Domain | Digital/DX | HR | Finance/M&A | Branding & PR | + New Domain | + New Domain | + New Domain

- Segmentation as a business
- Incubate (Organizational development)
- Innovation and service development (launch of study groups / development of consulting service offerings)
- Market creation (Top Management issues)

5 ▸ 8 domains

Creation of 3 or more domains

(3 domains with net sales of 1.0 billion yen or more)

Separation from existing domains And Completely new domains

TCG TANABE CONSULTING

Leading Solutions | GrowWin Partners | JAYTHREE | KARTZ | Surpass | PEACEMIND

Increase in new group companies

+ Company A | + Company B | + Company C | + Company D

6 ▸ 10 companies

Addition of 4 or more companies to the group

(excluding TANABE CONSULTING CO., LTD.)

TCG TANABE CONSULTING

Consulting & BPaaS Model

Create a new Consulting & BPaaS model to address the shortage of professional talent at client companies and implement Professional DX/AX.

	management consulting ×	DX/AX (System) =	Consulting & BPaaS (Consulting Implementation/Semi-Hands-on)
Strategy & Domain	Vision/management strategy formulation, New business planning,Domain strategy formulation/business model development	Market research AI, Competitive analysis tools, Business simulation, AI predictive portfolio management, E-commerce sites,Subscription	・Support for execution of corporate planning operations ・SPO (Sales Process Outsoursing) ・Business launch (BizDev) team formation
Digital/DX	DX vision, IT planning concept, System requirements definition, Digital marketing support	Cloud ERP, No-code/low-code development tools, RPA, Generative AI platforms, MA tools, SEO, Web analytics tools, Security management tools	・KPO (Knowledge Process Outsoursing) ・Strategic site construction/implementation support ・ERP introduction/implementation support ・CRM implementation model (TECH WOMAN®)
HR	Human capital management, Recruitment strategy, HR evaluation system development, Job design/talent development	HR Tech (talent management), Recruitment management system, Direct recruiting AI	・Support for designing/executing recruitment processes ・HRBP ・Corporate universities (academy) implementation support ・Corporate well-being (EAP) implementation support
Finance/M&A	Capital policy/PMI support/Enhancement of Corporate Value/Management accounting implementation/IPO support/Governance	Dashboard systems, Financial modeling tools, Budget vs actual management/business management cloud, Expense settlement and invoice receipt systems, Risk management systems	・Practical support for accounting/finance BPR ・IPO preparation operational support ・M&A (FA)/PMI Execution Support ・FP&A
Branding & PR	Brand strategy, Website development, PR (public relations) strategy, Creative Design	Content generation AI, SNS analysis, Post automation tools, CMS/website construction /management tools	・Branding partner (CI, VI, and design) ・Establishment and operational support of public relations/PR functions ・IR and integrated report production support

(note) BPaaS (Business Process as a Service): A service that outsources business processes through the use of cloud-based tools.

Strengthening Marketing & Sales

By implementing our proprietary cross-marketing model covering 50,000 priority target companies, we will further enhance the TCG LTV model (average contract value × contract renewal rate).

Market Discovery > Business Development > Market Creation > Customer Acquisition > LTV / Net sales Maximization

Market Discovery

Top Management Approach

Social Issues
- Regional Revitalization
- Global
- DX／AX
- 17 Priority Areas
- DE&I
- Well-being
- Human Capital
- Government / Public Sector

Industry
- Retail
- Tourism
- Travel
- Food
- Finance
- Real Estate
- Logistics
- Educational Institutions
- Specialized Trading Companies
- SaaS
- Beauty
- Cosmetics
- Healthcare
- Construction
- Infrastructure
- Manufacturing
- Transportation
- Pharmaceuticals

Strategic Themes
- Strategy & Domain
- Digital/DX
- HR
- Finance/M&A
- Branding & PR

Business Development / Market Creation

Priority Target

approx. **50,000** companies

Strategic Research Institute

Building a proprietary database and accumulating unique insights on each company, one by one

Large Enterprises
Approx. **1,300** companies (2,000 or more employees)

Mid-sized Enterprises
Approx. **10,000** companies (as defined by Japan's Ministry of Economy, Trade and Industry)

Upper SMEs
Approx. **38,600** companies (¥3.0 billion or more)

Launch research functions
・
Develop consulting service menus
↓
Incubate (organizational development)
↓
Commercialize (segmentation)

Customer Acquisition / LTV / Net sales Maximization

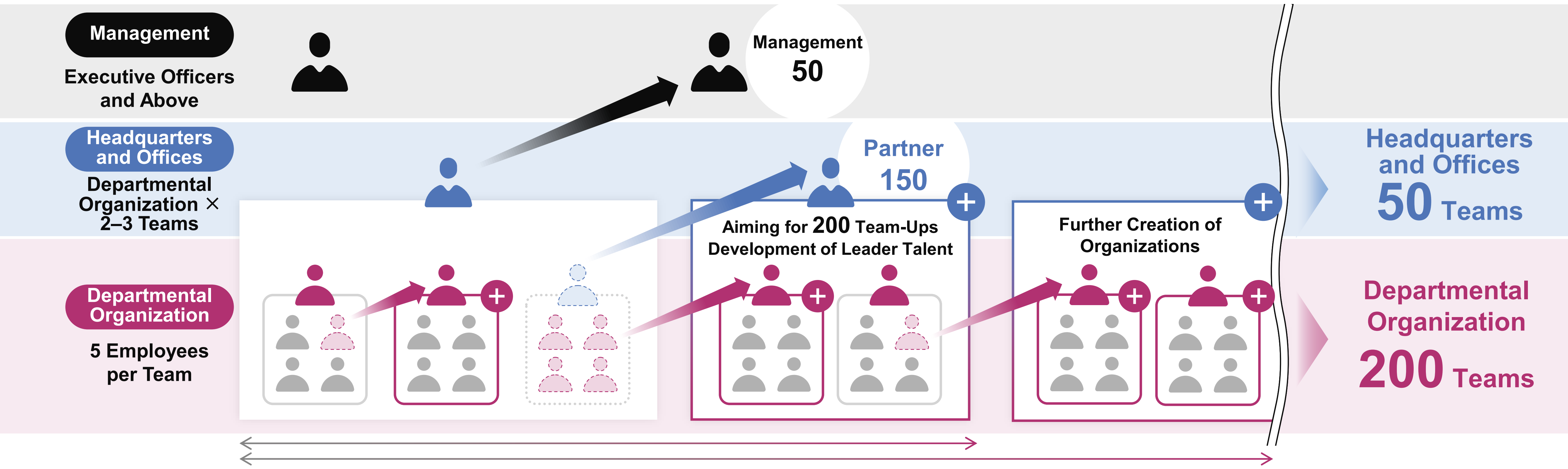
Branding & PR	Client Success
Press Releases	TCG CANVAS
Media & Social Media	CS Survey
Corporate Website	Cross Solutions
TCG Review	Paid Seminars & Study Groups

Marketing	Sales
By Management Consulting Strategic Sites	CRM
Free Web Seminars In-Person Seminars	Team Sales
Digital Marketing	Field Sales Dedicated Sales for Specialized Domains
Web Ads & Social Media	Referrals from Financial Institutions, etc.

Team Development & Expansion of Leader Talent

Promote team building and departmental expansion as the foundation for organizational growth, while setting clear goals for leadership talent and developing and promoting such personnel.

Expand the number of teams in departmental organizations through a design of sales targets per person × 5 members per team, aiming to achieve net sales of 25 billion yen in the final year of the Medium-Term Management Plan



Increase the number of teams in departmental organizations and expand the organization horizontally

TCG TANABE CONSULTING

Promotion of human resource management

Strengthening well-being investment and advancing proprietary human capital KPIs, including a 50:50 gender balance, to attract professional talent from around the world.

	Recruitment	Development	Performance & Retention	Compensation
Main Initiatives	● Promotion of all-directional recruitment strategy ● Recruitment branding ● Securing diverse talent	● Revitalization of personnel exchange and rotation personnel system ● Intra-group personnel exchange ● Update of TCG Academy (corporate university)	● AI Implementation in each business process and renewal of work styles ● Corporate well-being Implementation ● Introduction of DE&I HR systems	● Attractive HR systems ● Engagement initiatives ● Stock value of employee stock ownership plan improvement of (stock + cumulative dividends)
KPI	・Group: 1,250 employees ・Annual recruitment: 120 employees (50 new graduates, 50 mid-career)	・Over 50% with experience in multiple areas of expertise ・Opening of new courses (Advanced Course, Top Management Approach opening, Customer Creation Course opening)	・Retention rate : 90% or higher (3-year average) ・DE&I ratio 50:50 ・Average age: 35 years old ・Improvement of labor productivity	・Average annual income: 10 million yen ・Market Capitalization: 50.0 billion yen ・consecutive dividend increases

Corporate Value Enhancement

Human Capital Value Enhancement

- ・DE&I ratio 50:50
- ・Retention rate: 90%
- ・Total recruitment: 120 employees
- ・Average age: 35 years old (currently 38.6 years old)
- ・Employee stock ownership plan shareholding ratio: 60%

Support activities by each committee

- Human Resources System Committee
- Academy Committee
- DE&I / Well-being Committee
- Junior Board Committee

Topic: Expansion of "PRO Market Listing Support Services"

– **Providing mid-sized enterprises and upper SMEs with support for the new opportunity of stock listing and the achievement of sustainable growth.**
– **Following qualification as a J-Adviser for TOKYO PRO Market and an F-Adviser for Fukuoka PRO Market, qualification as an S-Adviser for Sapporo PRO Frontier Market has now been obtained.**

Key Features of TCG's PRO Market Listing Support Services

1 Listing support services uniquely enabled by a TSE Prime-listed management consulting firm

In collaboration with J-Advisers, F-Advisers, and S-Advisers, specialized consultants provide comprehensive support for all management matters related to listing, including business planning, organizational restructuring, governance enhancement, disclosure, regulatory framework development, and public relations.

2 Step-up strategies leveraging management consulting methods for mid-sized enterprises and upper SMEs

Viewing a PRO Market listing not as the goal but as a milestone for growth, support is provided for the further advancement of mid-sized enterprises and upper SMEs through post-listing growth strategies, M&A, DX, and global expansion.

3 A co-creation framework in which management consultants at 10 offices nationwide work with business leaders to contribute to regional communities

Resident management consultants at 10 offices nationwide support corporate growth while working closely with business leaders in each region, thereby contributing together to regional economies.

TCG TANABE CONSULTING