

Q1 FY2026 Financial Results

May 2026

Unite&
Grow

TSE:4486 / Growth Market

Unite and Grow Inc. offers a time-sharing service of corporate IT engineers under the product name “SHARED SHAIN”(Shared IT Professionals).

The main features are as follows:

- Targeting medium and small enterprises in the Tokyo metropolitan area (growing companies with 50 to 1,000 employees).
- The service is provided only by our internal full-time employees with long-term employment (without using partner companies).
- We do not sell hardware or software (completely neutral to IT vendors)
- Standardizing services and prices through our unique “membership-based quasi-delegation contract”.
- By not setting up sales or staffing departments and involving all employees in indirect operations, including recruitment and training, we increase organizational strength and nurture proactive individuals.

Through these initiatives, we have achieved differentiation that can be said to be the only one in the industry, and by aggregating knowledge and experience, we are increasing profitability.

Agenda

01 | Q1 FY2026 Financial Results

02 | FY2026 Full Year Forecast

03 | Growth Strategies

Appendix

1. Q1 FY2026 Financial Results



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Q1 FY2026 Financial Highlights

Both net sales and operating profit reached record highs on a quarterly basis.

Driven by an increase in Shared IT Professionals and a rise in hourly billing rates resulting from price revisions.

Net sales	Operating profit*	Quarterly net profit
996million yen Year-on-year +29.3%	**216**million yen Year-on-year +72.2%	**156**million yen Year-on-year +71.3%

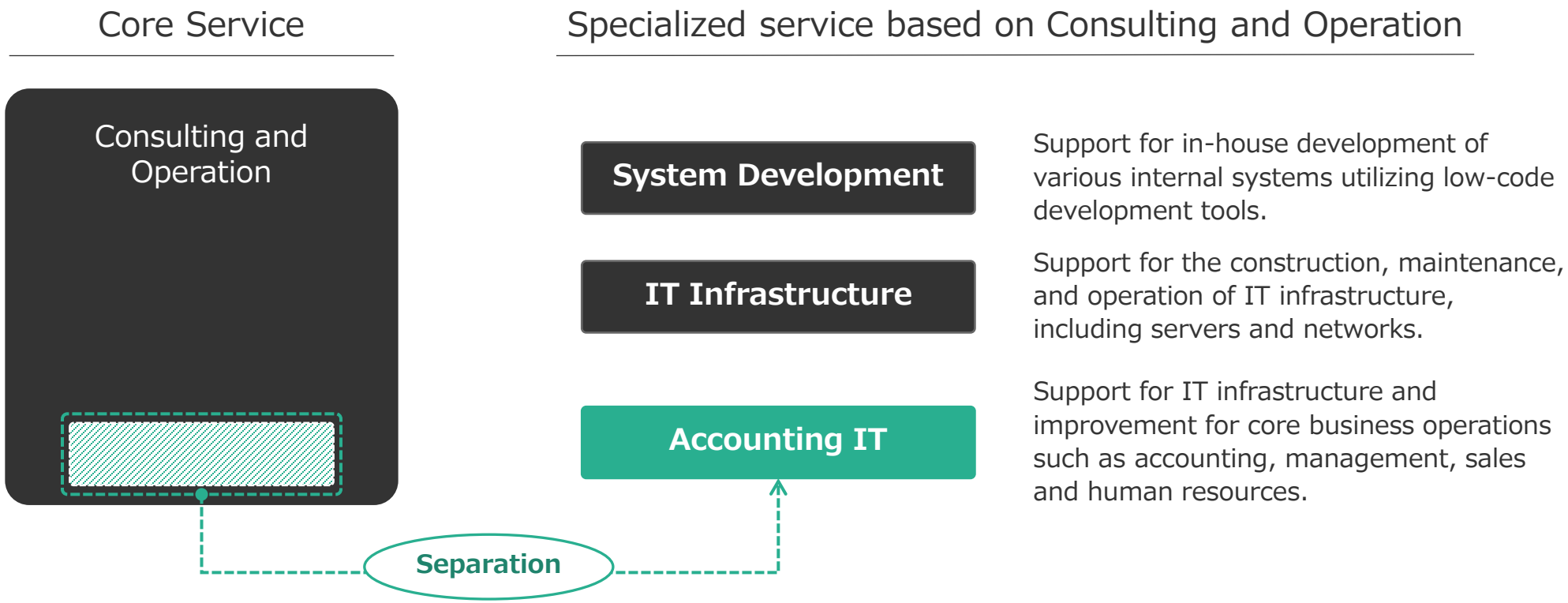
* Operating profit includes approximately 50 million yen in timing differences, such as for human resource-related expenses.

Q1 Business Highlights

- The number of Shared IT Professionals at the end of the period was 276, up 2 persons from the end of the previous fiscal year.
- Number of client companies supported was 478, an increase of 45 from the end of the previous fiscal year.
- Average number of client companies per Shared IT Professional: 3.39; Average number of Shared IT Professionals per client company: 3.66.
- Separated "Accounting IT" from "Consulting and Operation" to launch it as a new specialized service starting this fiscal year.

New Specialized Service: Accounting IT

- Separated "Accounting IT" from "Consulting and Operation" to launch it as a new specialized service starting this fiscal year.
- By providing the specialized services to existing "Consulting and Operation" clients, we enhance value and scope of services offerings through mutual synergy between both services.



Profit and Loss Statement

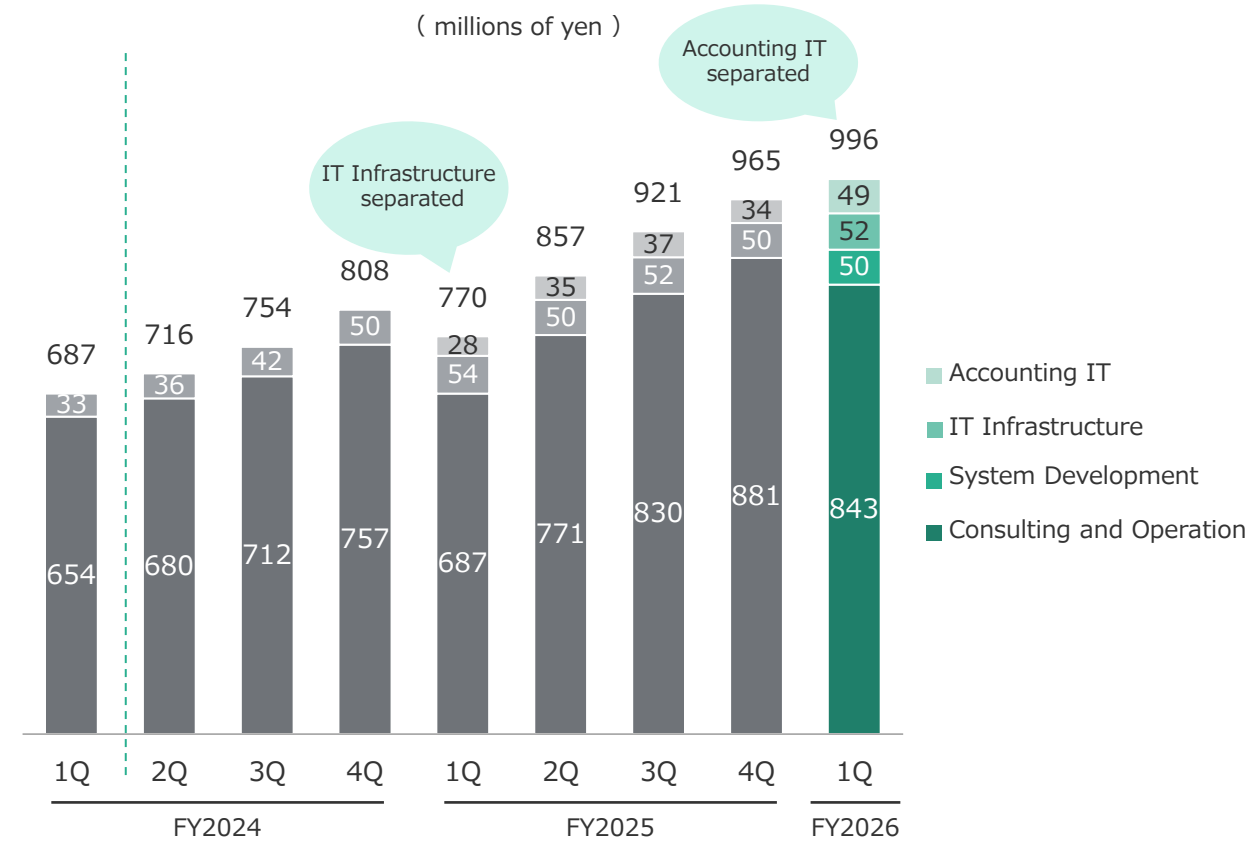
- Net sales increased 29% year on year due to an increase in the number of Shared IT Professionals and a rise in hourly billing rates resulting from price revisions.
- Gross profit margin increased due to higher hourly billing rates. Operating profit margin rose 5.4 pts year-on-year, including monthly timing differences for human resource-related expenses, etc. (approx. 50 million yen).

	Q1 FY2025		**Q1 FY2026**			
	Actual (1 million yen)	Sales ratio (%)	**Actual (1 million yen)**	Sales ratio (%)	**Year-on-year (%)**	Progress Rate Against Plan (%)
Net sales	770	100.0	996	100.0	+29.3	24.2
Cost of sales	408	53.0	476	47.9	+16.8	22.9
Gross profit	361	47.0	519	52.1	+43.5	25.5
SG&A expenses	235	30.6	302	30.3	+28.2	21.9
Operating profit	125	16.4	216	21.8	+72.2	33.2
Ordinary profit	126	16.4	217	21.8	+71.6	33.0
Quarterly net profit	91	11.8	156	15.7	+71.3	32.1

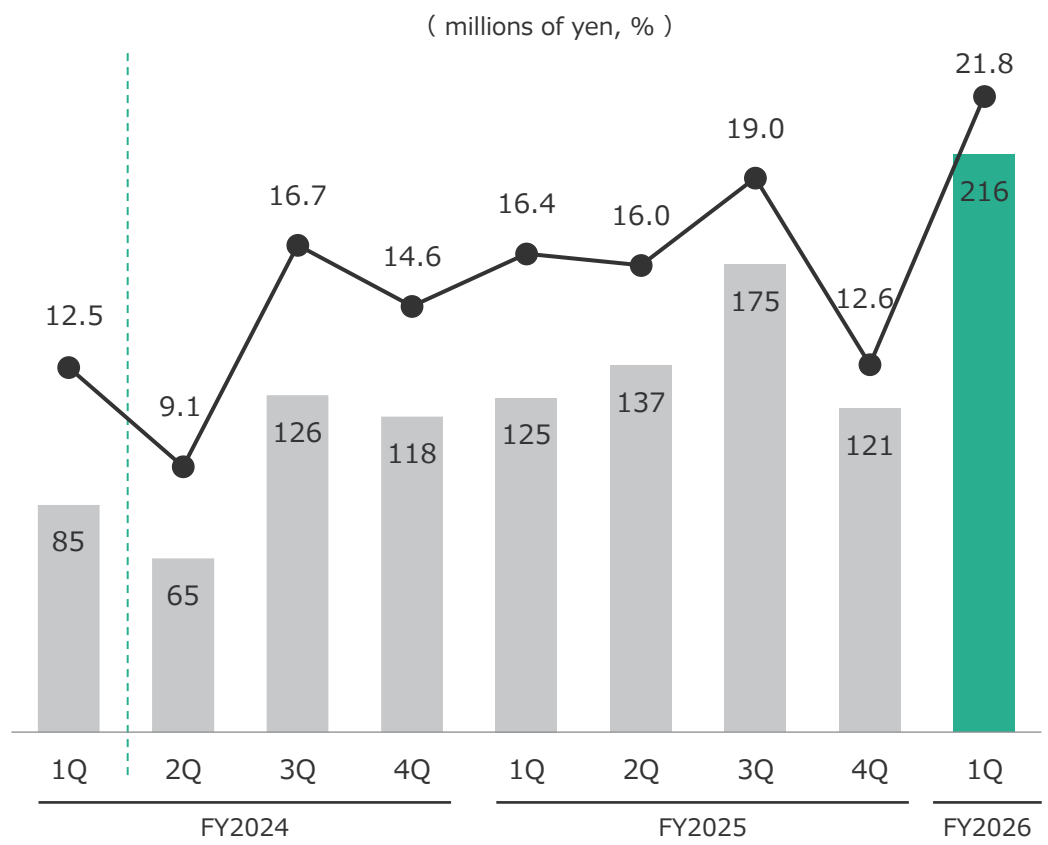
Quarterly Trends in Net Sales and Operating Profit

- Net sales continued to set new quarterly record highs, driven by higher hourly billing rates. By service category, Consulting and Operation and IT Infrastructure performed steadily. Accounting IT also got off to a good start.
- Operating profit also reached a new record high due to higher hourly billing rates (including approximately 50 million yen in monthly timing differences for human resource-related expenses, etc.).

Quarterly Net sales Trend *



Quarterly Operating Profit and Margin Trends *



* Data prior to Q1 FY2024 represents consolidated financial results.

Business KPIs (1)

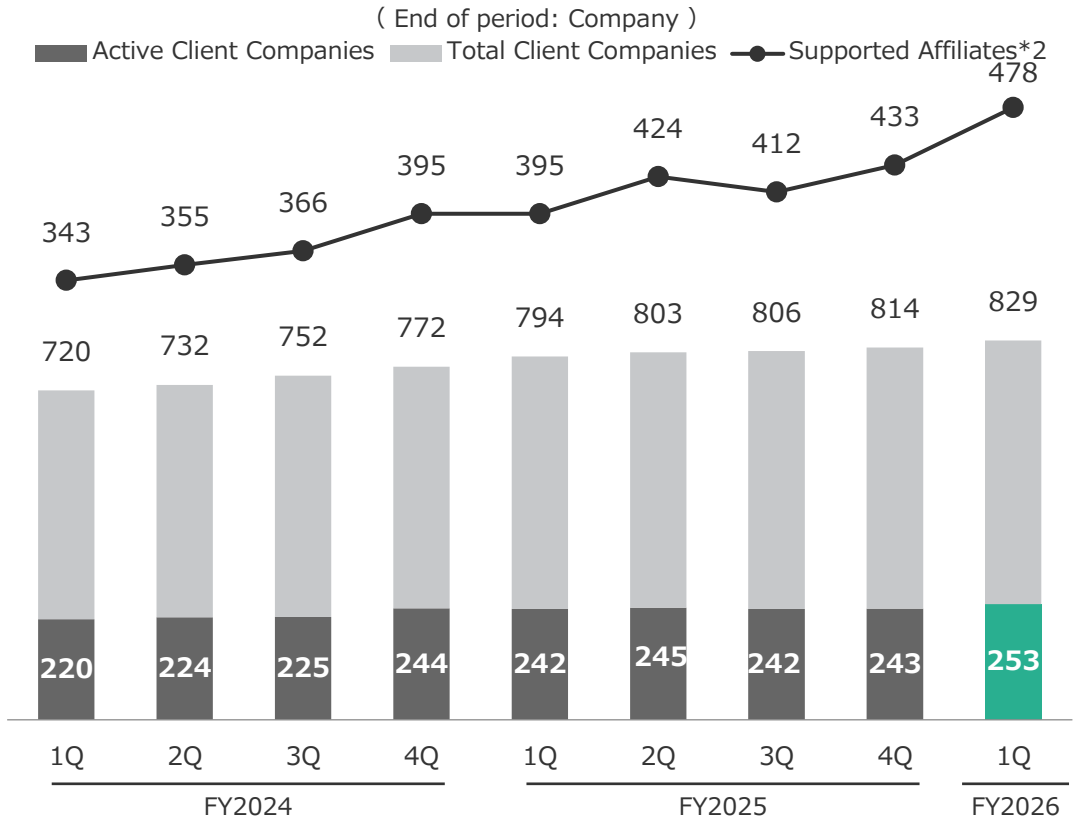
- The number of Shared IT Professionals increased by 2 from the end of the previous fiscal year.
- Active Client Companies increased by 10 from the end of the previous fiscal year, and the number of Supported Affiliates(*2) increased by 45. Support for subsidiaries and associated companies of member companies is on the rise.

Number of Shared IT Professionals *1



*1 The number of Shared IT Professionals represents the number of professionals actively working.

Number of Sharing Companies

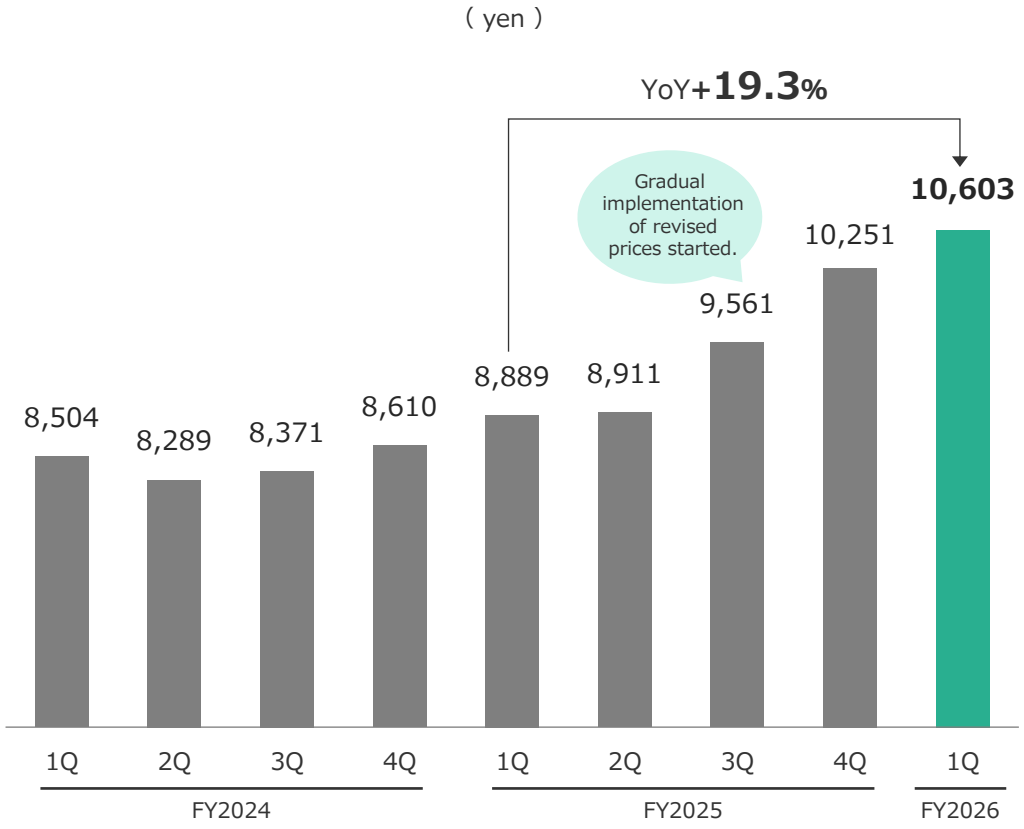


*2 Represents affiliated/group companies of Active Client Companies. These companies are not included in the counts of Total/Active Client Companies.

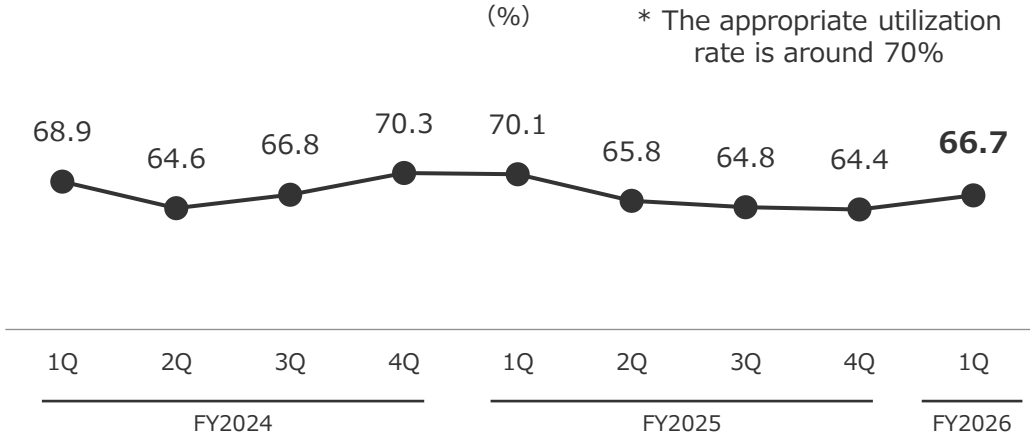
Business KPIs (2)

- The average hourly billing rate in Q1 increased 19% year-on-year due to the gradual implementation of price revisions.(*1)
- The utilization rate rose 2.3 pts compared to Q4 of the previous fiscal year. Adjustments in working hours to mitigate the impact of price revisions have subsided. The increase in the number of supported client companies also contributed to the higher utilization rate.

Hourly Billing Rate of Shared IT Professionals



Utilization Rate Trend



Human Resources Related

Retention Rate

(Q1 FY2026)

90.6%

Gender Ratio

(Q1 FY2026)

63.1% **Male**

36.9% **Female**

*1 New prices have been applied to new clients from April 2025 onwards, while existing clients are gradually transitioning to the new prices.

Factors of Increase/Decrease in Operating Profit

- In addition to an increase of 33 Shared IT Professionals, the implementation of price revisions boosted net sales, contributing significantly to profit growth.
- The implementation of price revisions led to a decrease in the cost ratio, and an increase in gross profit margin.
- SG&A expenses increased due to higher personnel costs, education/training expenses, etc., from increased staffing. Although this includes some timing differences in human resource-related expenses, operating profit increased by 90 million yen, driven by higher revenue and gross profit margin.

Factors contributing to the increase in revenue

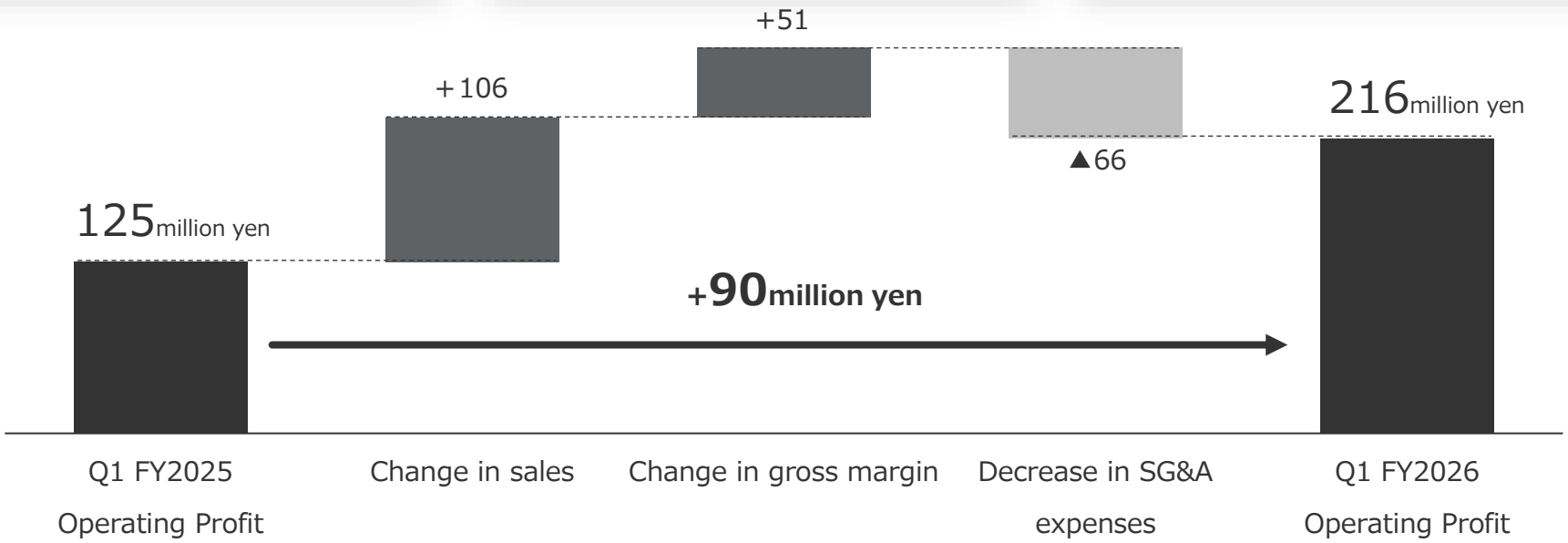
- Increase in sales due to more Shared IT Professionals
- Increase in sales due to application of price revisions
- Increase in sales due to launch of Accounting IT

Factors Contributing to the Increase in Gross Profit Margin

- Rise in utilization rate due to the easing of working hour adjustments from price revisions
- Increase in hourly billing rate due to rise in skill levels

Increase in SG&A expenses

- Increase in personnel expenses due to increased headcount
- Increase in education and training expenses
- Increase in recruitment-related expenses



Balance Sheet

■ Accrued expenses and cash and cash equivalents decreased due to payments of year-end bonuses, dividends, etc.
■ Equity ratio rose to 68.8% from 64.5% at the end of the previous fiscal year.

(Unit: JPY million)

Items	End of FY2025	**End of FY2026**	Difference
Assets			
Current assets			
Cash and cash equivalents	3,108	**3,004**	▲ 103
Accounts receivable	0	**0**	0
Total current assets	3,150	**3,063**	▲ 86
Fixed assets			
Property, plant and equipment	70	**72**	+1
Intangible fixed assets	118	**108**	▲ 9
Investments and other assets	136	**101**	▲ 35
Total fixed assets	324	**281**	▲ 43
Total assets	3,475	**3,345**	▲ 130

(Unit: JPY million)

Items	End of FY2025	**End of FY2026**	Difference
Liabilities			
Current liabilities			
Accrued expenses	233	**84**	▲ 149
Contract liabilities	700	**748**	+47
Total Current Liabilities	1,221	**1,028**	▲ 193
Fixed liabilities			
Total fixed liabilities	13	**15**	+2
Total liabilities	1,235	**1,044**	▲ 190
Net assets			
Total shareholders' equity	2,240	**2,301**	+60
Total net assets	2,240	**2,301**	+60
Total liabilities and net assets	3,475	**3,345**	▲ 130

2. FY2026 Full Year Forecast



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FY2026 Full Year Forecast

- No change from the initial forecast. Net sales are projected to increase by 17% due to the full-year contribution of price revisions, the launch of "Accounting IT," the increased productivity of younger staff, and a higher utilization rate.
- SG&A expenses are expected to increase by 27% due to plans for recruitment and training, branding costs, and enhanced employee benefits.
- Through this planned increase in SG&A expenses, we aim to solidify our growth foundation and achieve a compound annual growth rate (CAGR) of 15% for business performance.

	FY2025		**FY2026**		**Comparison**	
	Actual (JPY million)	Sales ratio (%)	**Forecast (JPY million)**	Sales ratio (%)	**YoY Change (%)**	Change in Sales Ratio (pt)
Net sales	3,514	100.0	**4,114**	100.0	**+17.1**	–
Consulting and Operation	3,171	90.2	**3,461**	84.1	**+9.2**	▲6.1
System Development	207	5.9	**252**	6.1	**+21.8**	+0.2
IT Infrastructure	135	3.9	**208**	5.1	**+53.9**	+1.2
Accounting IT	–	–	**190**	4.6	**–**	+4.6
Cost of sales	1,872	53.3	**2,080**	50.6	**+11.1**	▲2.7
Gross profit	1,641	46.7	**2,033**	49.4	**+23.9**	+2.7
SG&A expenses	1,081	30.8	**1,381**	33.6	**+27.7**	+2.8
Operating profit	560	15.9	**652**	15.9	**+16.4**	±0.0
Ordinary profit	561	16.0	**659**	16.0	**+17.4**	±0.0
Net profit	410	11.7	**485**	11.8	**+18.2**	+0.1

Forecast of Factors of Increase/Decrease in Operating Profit

- We expect an increase in operating profit of JPY 92 million due to an increase in Shared IT Professionals, growth in System Development and IT Infrastructure projects, and the launch of Accounting IT, as well as an improvement in the utilization rate following the completion of working hour adjustments associated with price revisions.
- We anticipate an increase in SG&A expenses aimed at strengthening our growth foundation, including human resource-related costs (recruitment and training), branding costs, and enhanced employee benefits.

Factors contributing to increase in Sales

- Increase in sales due to more Shared IT Professionals
- Increase in sales due to more System Development and IT Infrastructure projects
- Increase in sales due to launch of Accounting IT
- Rise in hourly billing rate from the full-year contribution of price revisions

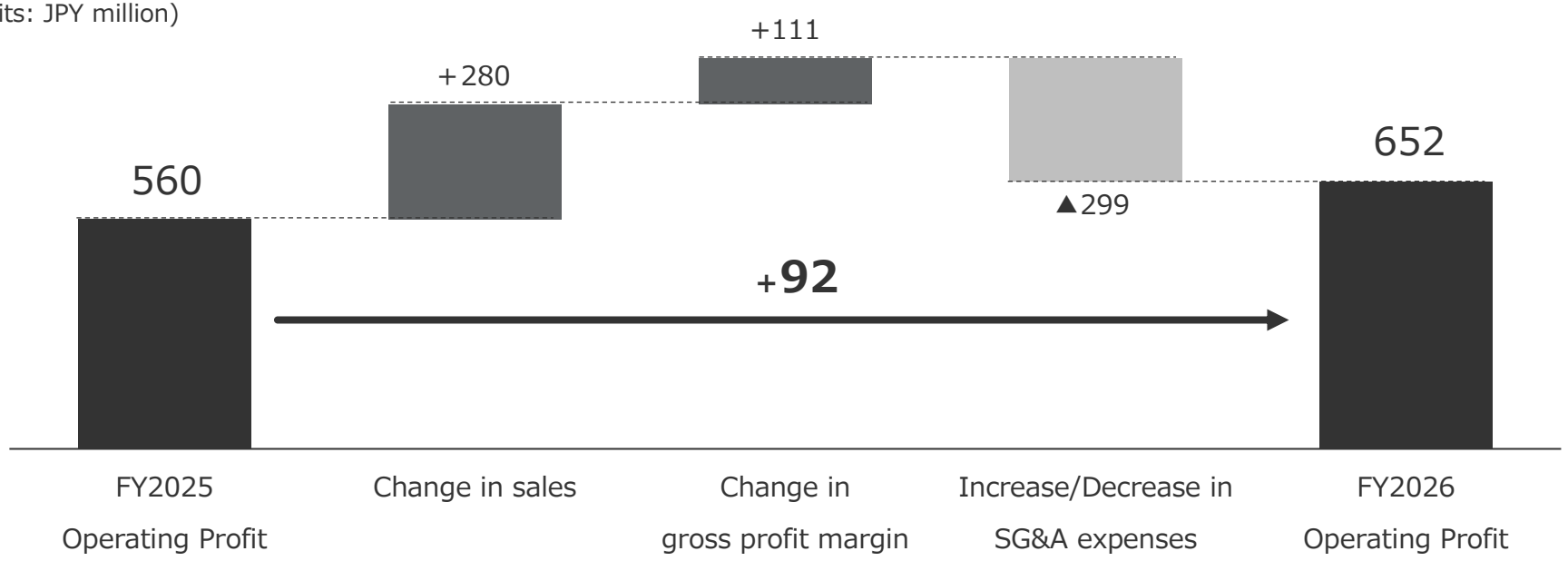
Factors for improvement of gross margin

- Rise in utilization rate due to the completion of working hour adjustments from price revisions
- Increase in hourly billing rate due to rise in skill levels

Increase in SG&A Expenses

- Increase in recruitment-related expenses and branding expenses due to intensified recruitment activities
- Increase in education and training expenses due to strengthened talent development
- Increase in costs for enhanced employee benefits

(Units: JPY million)

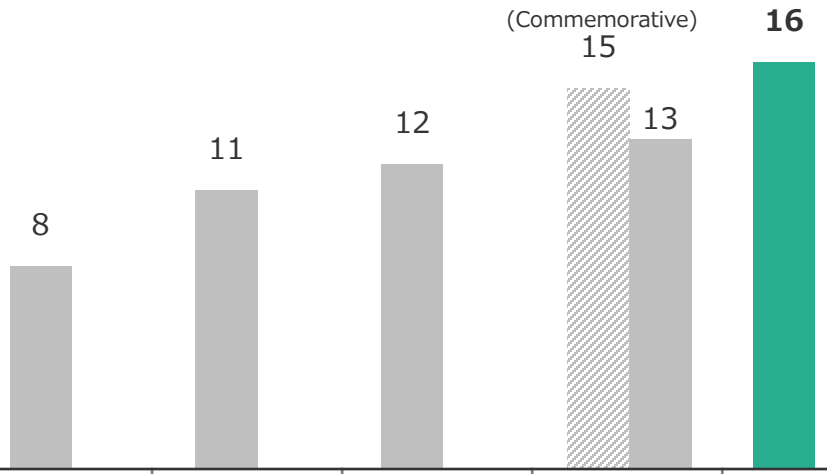


Approach to Shareholder Returns and Medium-Term Investment

- For FY2026, based on our dividend policy and earnings forecast, we initially project an ordinary dividend of JPY 16, an increase of JPY 3.
- Regarding shareholder returns, we plan to continue stable dividends aiming for a payout ratio of 30% or a dividend on equity (DOE) of 5% as a guideline, while comprehensively considering our business performance, financial condition, and future business development. Generated cash will be primarily allocated to growth investments such as system and human resource investments. We will flexibly consider further enhancement of shareholder returns based on future business progress and financial status.

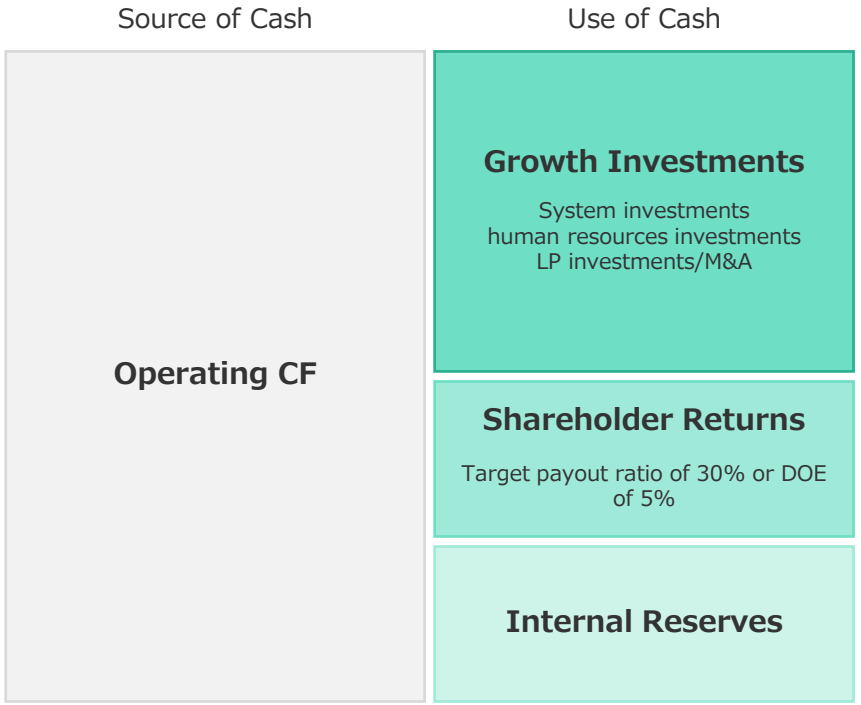
Changes in Dividends*1

(Units: JPY)



	FY2022	FY2023	FY2024	FY2025	FY2026 (Forecast)
Dividend on Equity Ratio (DOE)	4.1%	5.0%	5.0%	4.8% *2 10.3%	(5.2%)
Payout Ratio	25.7%	28.2%	24.5%	25.0% *2 53.8%	(26.0%)

Cash Allocation



*1 Past year-end dividend amounts have been retroactively adjusted to reflect the 2-for-1 stock split effective July 1, 2025.
*2 The figures in the lower section for FY2025 represent Dividend on Equity (DOE) and Payout Ratio including the commemorative dividend.

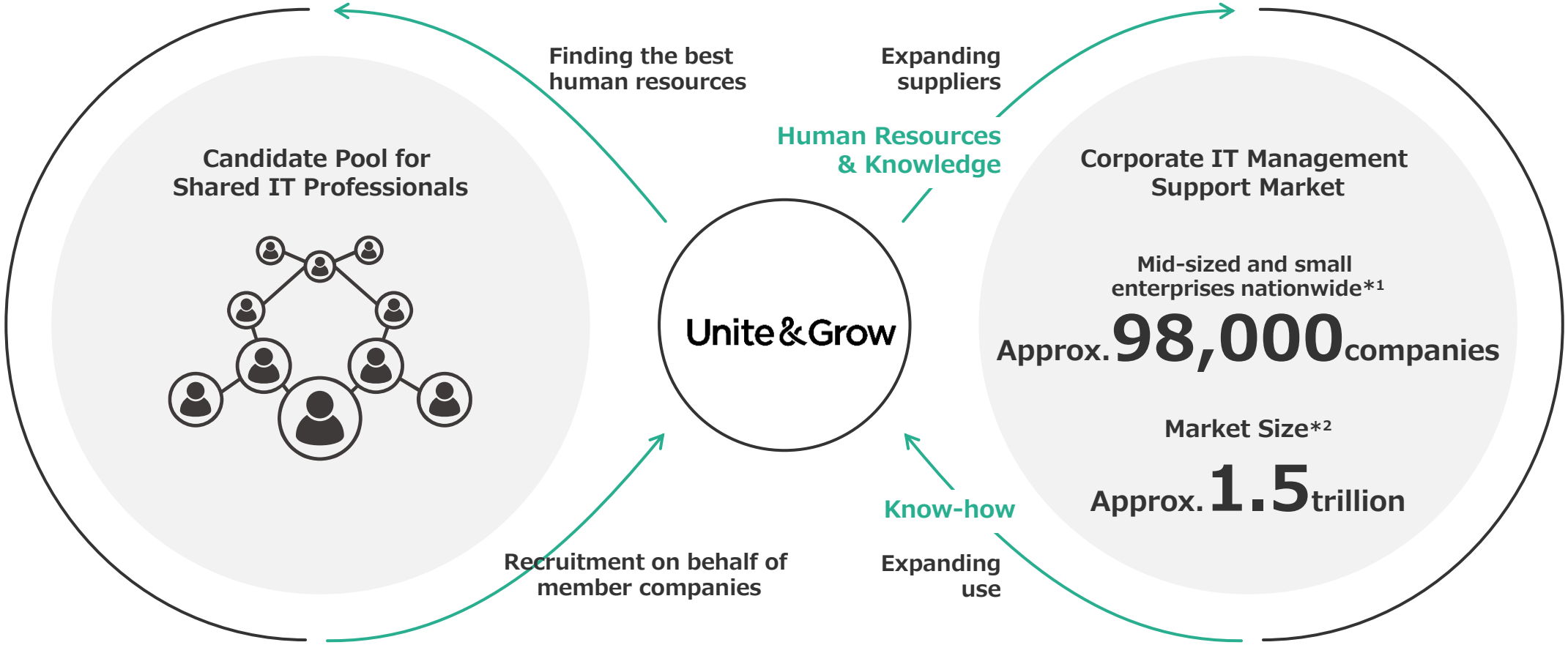
4. Growth Strategies



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Our Growth Model for Developing the Blue Ocean Market

- The comprehensive support market for corporate IT management of mid-sized and small growing enterprises is a "Blue Ocean" market with limited competition.
- We aim to become the only one of its kind as a "Corporate IT Sharing Company" by expanding the number of capable Shared IT Professionals and growing our membership of growing companies with a nationwide perspective.



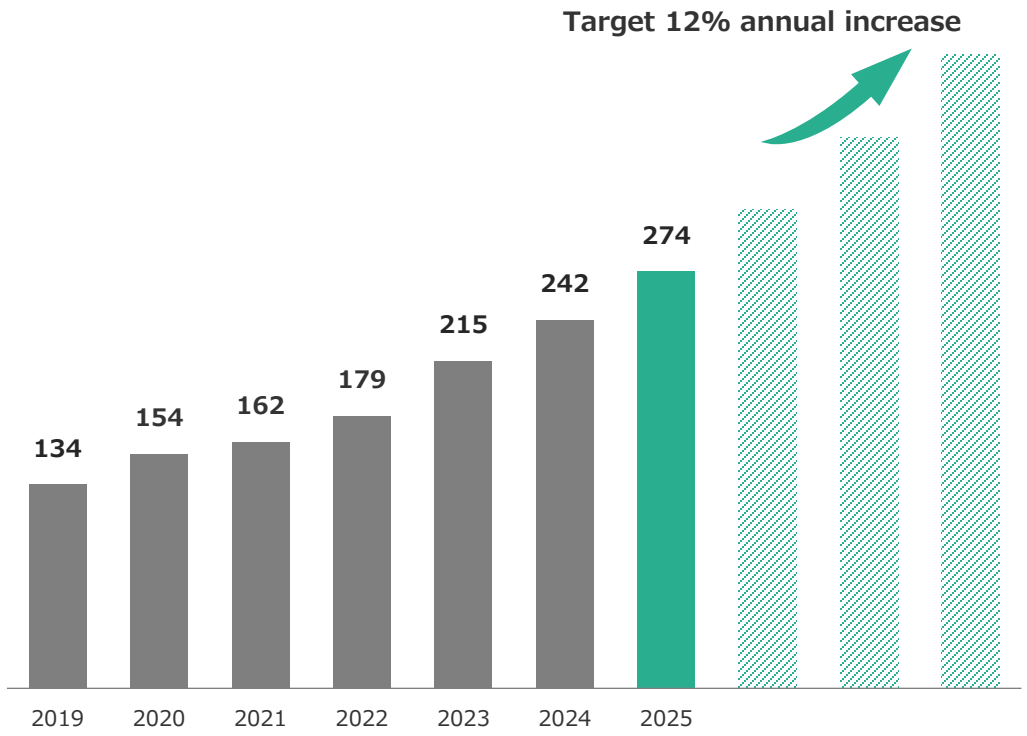
(*1) Enterprises with 50 to less than 1,000 employees (Source: Ministry of Internal Affairs and Communications "2021 Economic Census").
(*2) Estimated as of February 13, 2026.
Calculated as: (Number of target clients for our services) × (Sharing index) × (Net sales per Shared IT Professional).
(98,000 companies × (3.75 persons ÷ 3.25 companies) × JPY 12.5 million ≒ JPY 1.5 trillion).

Basic Growth Strategy

- **Talent Base Expansion**: Aiming for a 15% compound annual growth rate (CAGR) for business performance, we have set an annual growth target of 12% for the number of Shared IT Professionals. We will expand our growth foundation in a sustainable manner through both recruitment and training.
- **Transaction Expansion**: While promoting an increase in the number of client companies using our sharing services, we will expand business transactions by strengthening support for existing clients to enhance our competitiveness.

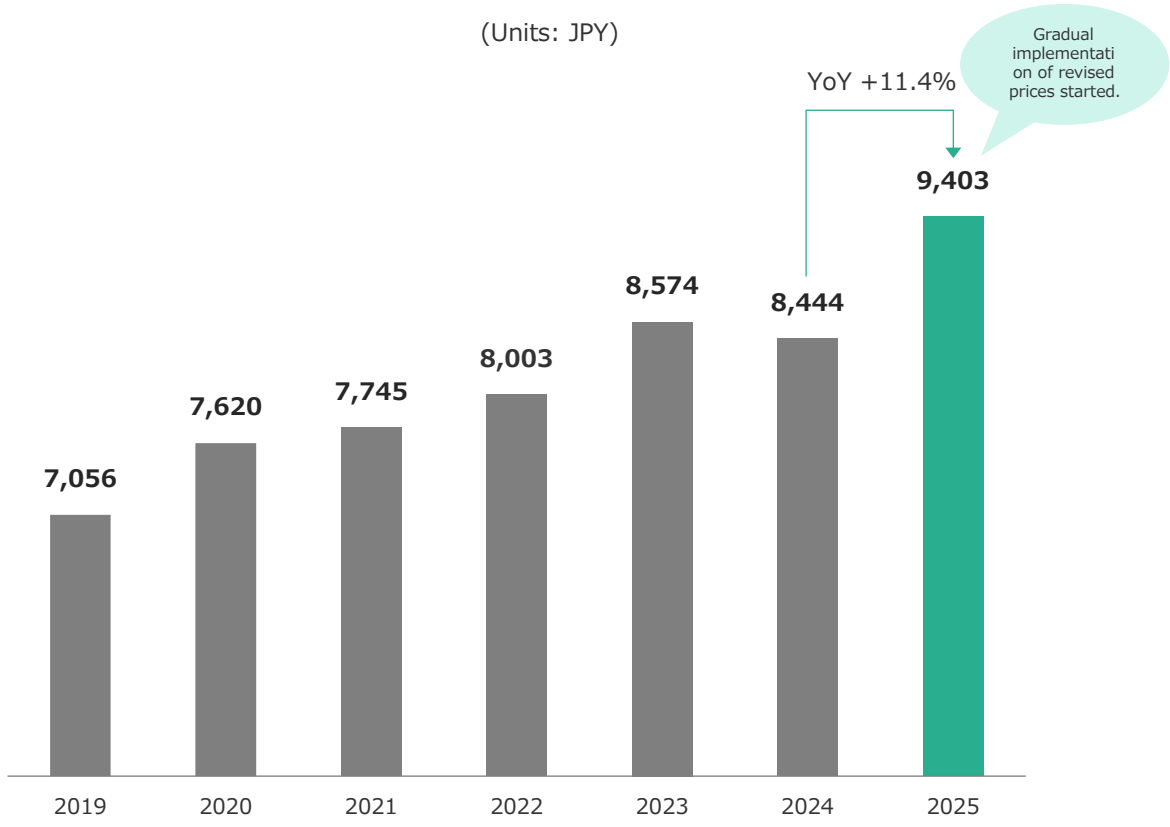
Growth of Shared IT Professionals

(Units: Persons at end of period)



Hourly Revenue per Shared IT Professional

(Units: JPY)



Growth Strategy Highlights

Monetizing the Shared Corporate IT Services Market for SMEs

01	Focus on Growing Companies in the Greater Tokyo Area
02	Scalable Growth While Maintaining Strengths
03	Leveraging Client Experience for Internal Training and Development
04	Developing Specialized Service Offerings

01. Focus on Growing Companies in the Greater Tokyo Area

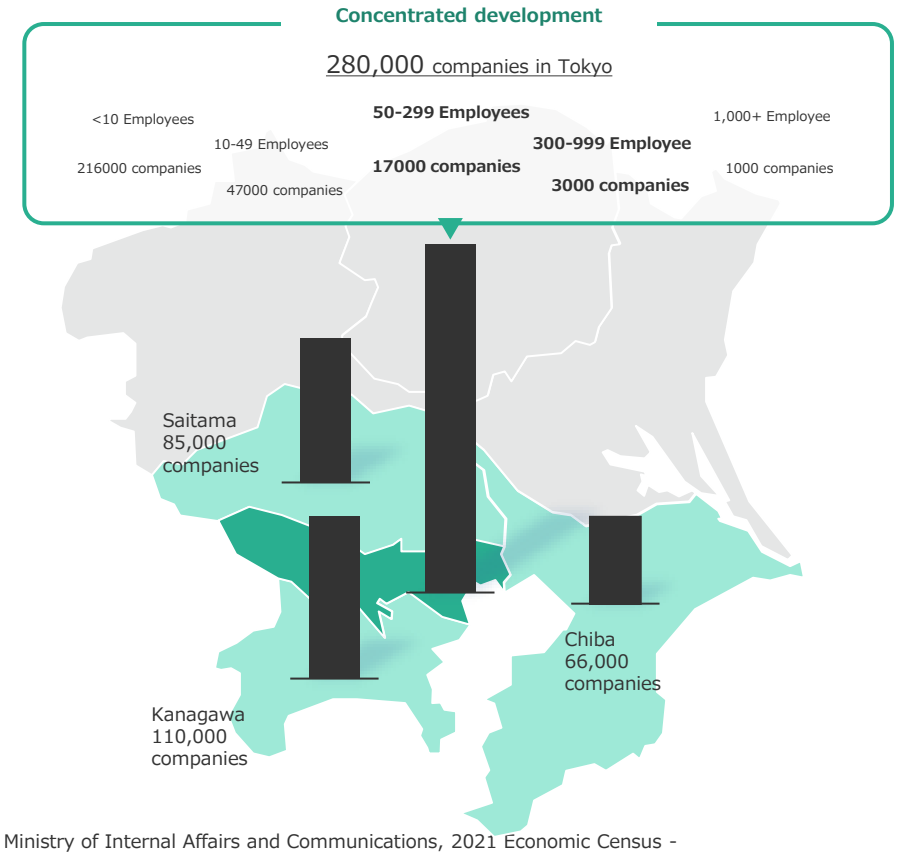
- We target growing companies with 50-1,000 employees to achieve the expansion of our business foundation
- The Greater Tokyo Area offers substantial client acquisition potential, and we will concentrate our efforts there for near-term growth

Focus of Management Resources

(FY)	Topics	Sales
2005	Started membership-based service	46 million yen
2010	Achieved profitability	317 million yen
2011	**Osaka office opened**	368 million yen
2014	**Singapore branch opened**	582 million yen
2016	**Singapore branch closed**	1,175 million yen
2018	**Osaka office closed**	1,338 million yen
2023	**PCI DSS related business transfer**	2,667 million yen
2024	**Subsidiary absorption merger**	2,967 million yen

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Number of SMEs in Greater Tokyo Area

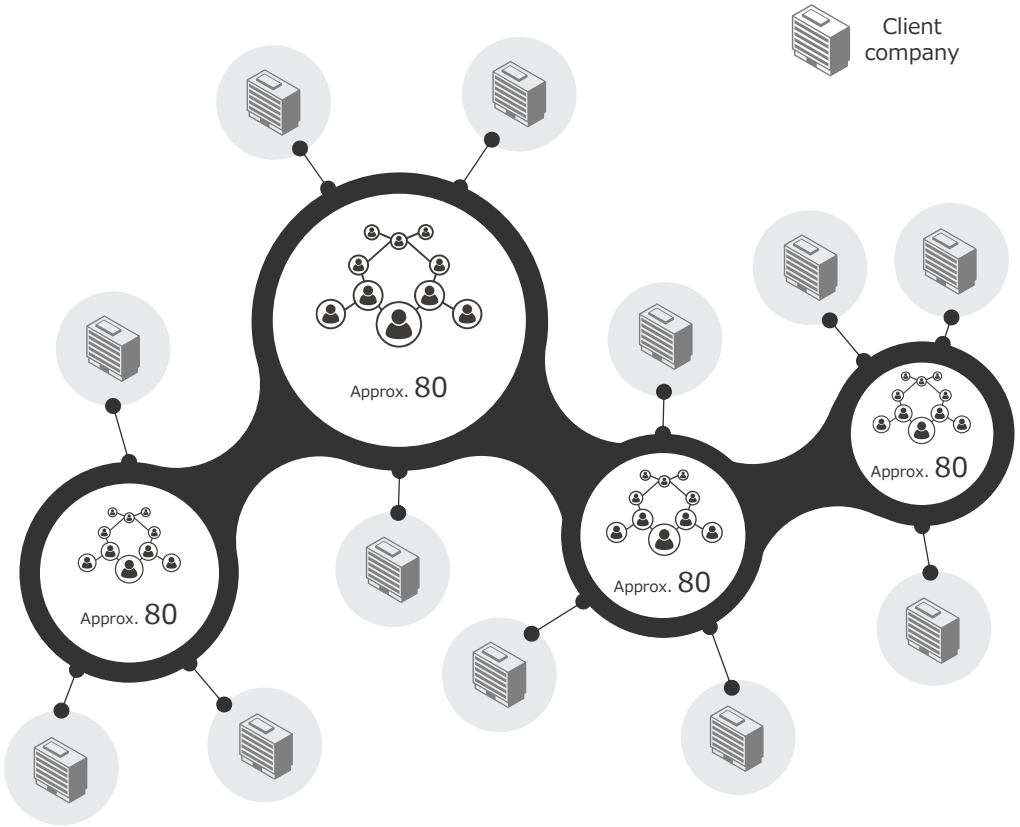


Source: Ministry of Internal Affairs and Communications, 2021 Economic Census - Activity Survey

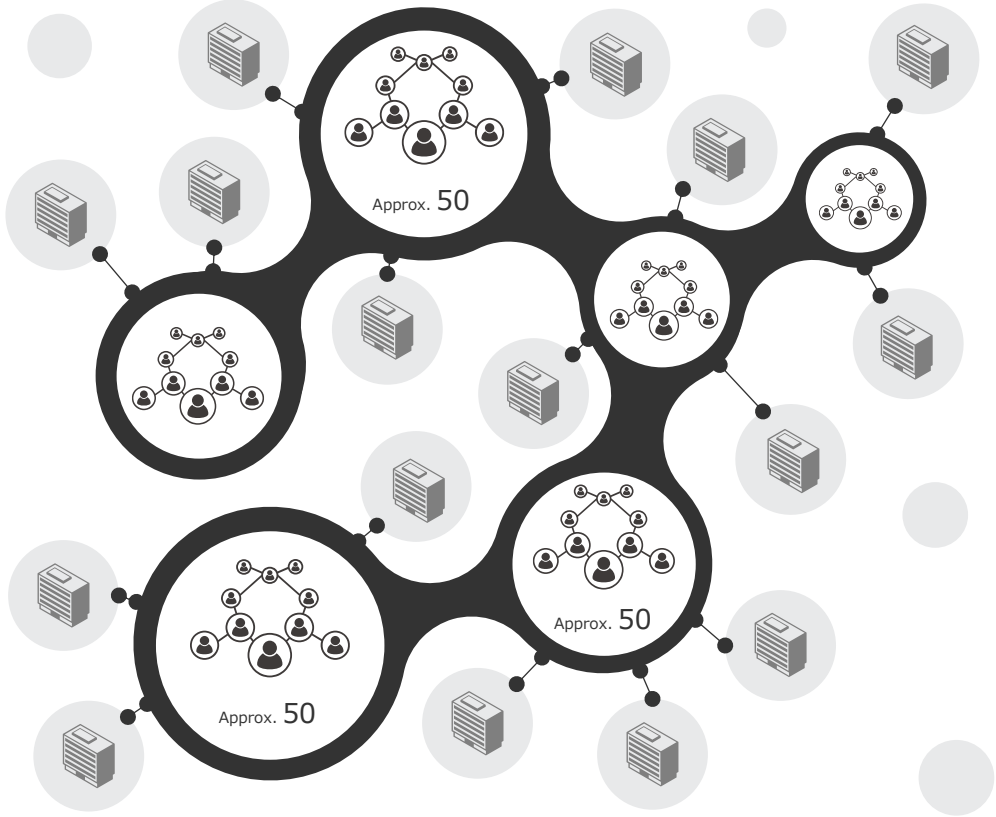
02. Scalable Growth While Maintaining Strengths

- Accelerate communication flow and maintain and improve the intensity of knowledge sharing by organzing about 50 employees a division
- Drive continuous business growth through flexible staffing while fostering individual strengths through a flat organizational structure

FY2022～2024



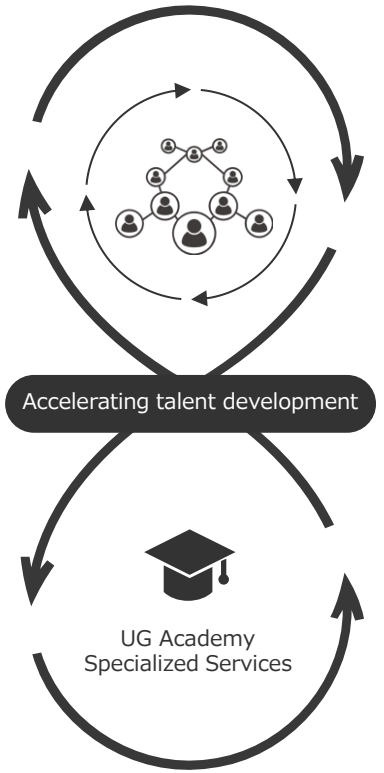
FY2025~



03-1. Leveraging Client Experience for Internal Training and Development

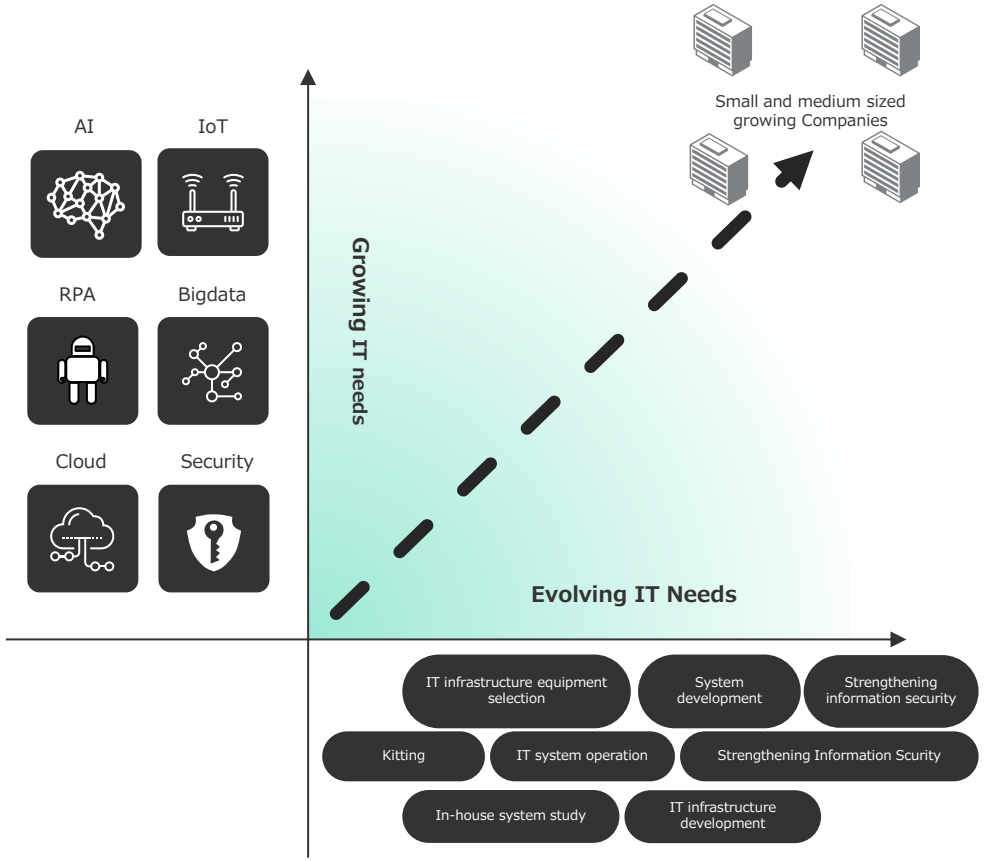
- Deepen our expertise across diverse client needs, accumulating problem-solving experience to enhance individual and organizational know-how
- Promote both individual and organizational growth by sharing experiences through UG Academy and specialized services

Skill Enhancement through Client Interaction



Enhancing employee capabilities
through structured internal training

Expanding Client Needs



03-2. Leveraging Client Experience for Internal Training and Development

- In FY2025, the productivity of younger staff improved through continuous in-house training, leading to an increase in skill level advancement from L1/L2 to L3/L4.
- Early development of Corporate Engineers has become well-established through the initiatives of "UG Academy," our specialized training institution for Corporate Engineers.

Skill Level Composition Trends*1 (FY2025)

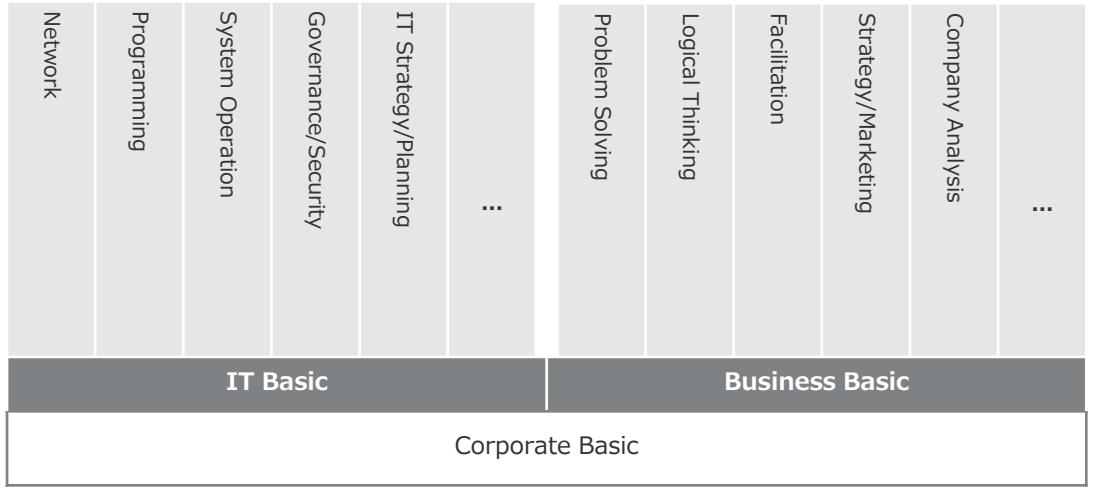
Skill Level	Percentage of employees		Change (pt)
	As of January	As of December	
L1	9.0%	1.2%	▲7.8
L2	40.0%	38.4%	▲1.6
L3	33.5%	38.0%	+4.5
L4	12.7%	17.1%	+4.5
L5	4.1%	4.5%	+0.4
L6	0.8%	0.8%	—

Significant Increase

*1 Comparison of the skill level composition of employees who were enrolled as of January with their skill levels as of December of the same year.

UG Academy Curriculum*2

Systematically learning the skills required for Corporate Engineers.



Course Details (Selected)

Network

Provides programs by level, from lecture-style courses for basic knowledge to practical courses using simulation software

System Operation

Learn the principles of operating an internal system and how to gather information to understand the client's environment.

Logical Thinking

Reinforces the ability to think logically about issues using frameworks such as logic trees and pyramid structures

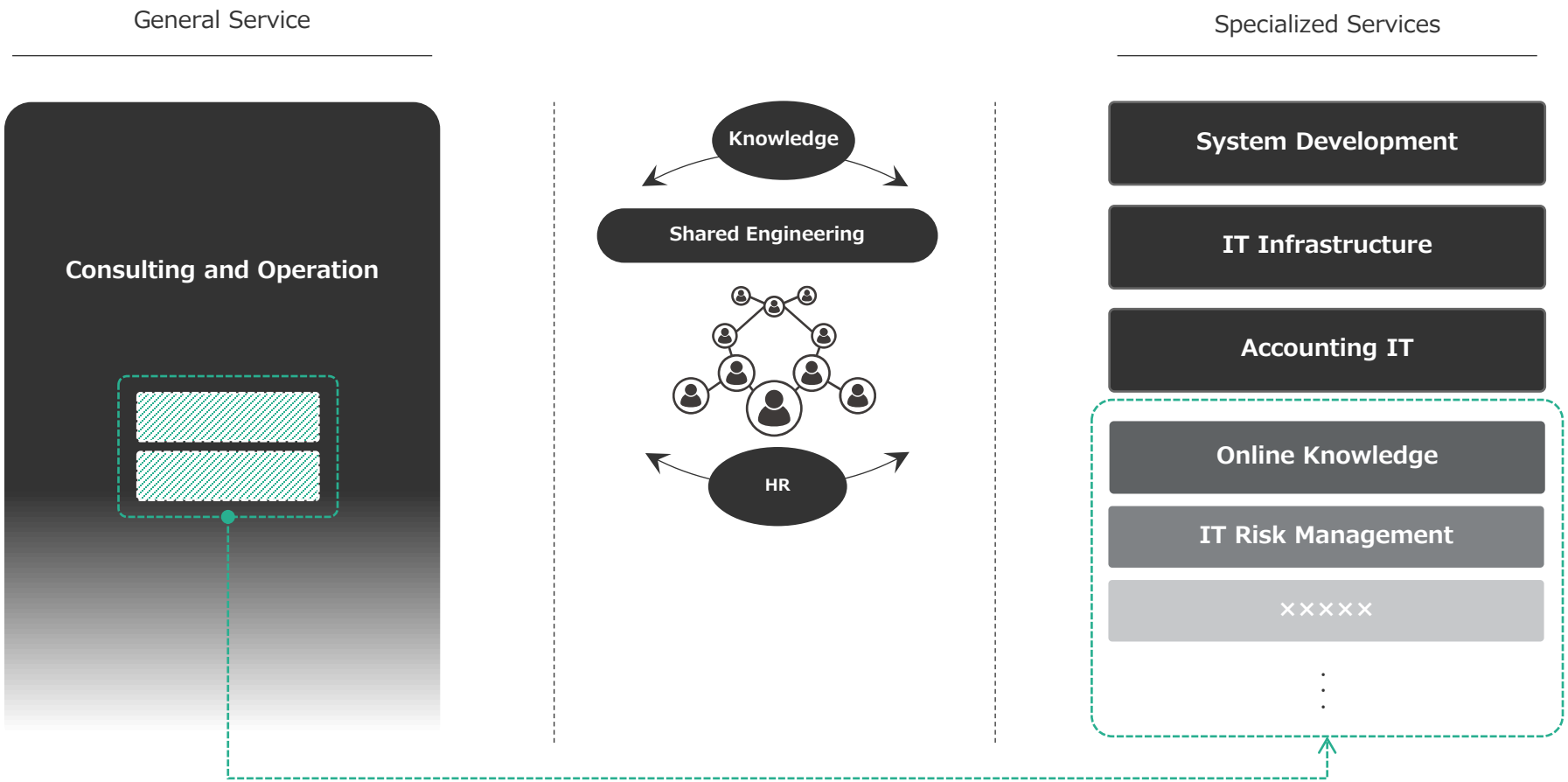
Company Analysis

Deepen understanding of Our Company through corporate research and other research activities on the theme of corporate activities in their own areas of interest.

*2 Excerpted from our corporate website: UG Academy https://www.ug-inc.net/ug-academy

04. Developing Specialized Service Offerings

- Enhance value creation through the development of highly specialized services that expand our service offerings
- Strengthen our business capabilities by developing individual expertise in different areas and creating synergies across our service portfolio



Exploring high-demand services within our existing business areas

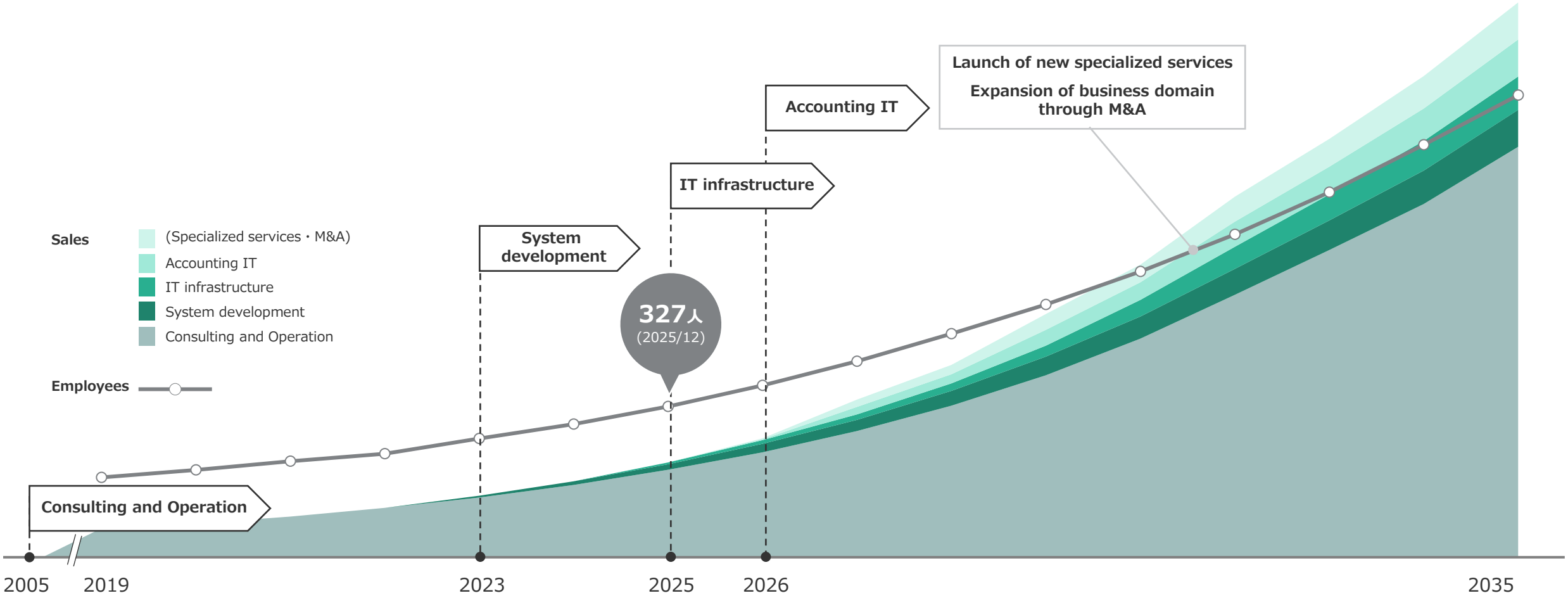
Medium- to Long-term Growth Image

UG Vision 30th

Centered on achieving 15% average annual growth in our business, we will work to continuously enhance corporate value by launching specialized services based on our core "Consulting and Operation" service and developing new businesses through M&A and other initiatives.

To be achieved sequentially

Employees	Sales	Operating Profit	Market Capitalization
1,000	10 billion yen	2 billion yen	30 billion yen



Appendix



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Main Features and Strengths

01 A Business Model Optimized for Mid-sized and Small Growing Clients

02 Efficient and Leveraged Revenue Model

03 High Employee Motivation Through Delegation and Focus on Site

04 Shared Engineering as an Entry Barrier

Optimization for Clients (1/4) : Services and Skills Definition

- Our Company has established a service model by focusing exclusively on small to medium-sized growing companies.
- By reviewing the skill level of our shared employees on a semiannual basis, we strive to provide the same quality at the same price and build a long-term relationship of trust with our clients.

Service Optimization

Service Features

Professional Personnel	Vendor Neutral	Onsite	Sharing knowledge and people

Clients' Benefits

Reduction of recruitment and training costs

Reduction of employment and retirement risk

Cost conversion to Variable expenses

Optimized IT staffing

Indirect utilization of other companies' know-how

Skill Optimization

Hard skills

- Quantify the skills and experience needed by the corporate IT departments of small and medium-sized enterprises

23 items

Soft skills

- Add value to the corporate IT department by quantifying essential business skills that can be utilized across industries and job types

5 items



20 levels of shared IT Professional's skills

Optimization for Clients (2/4) : Skill Level Components Details

Hard Skills: 23 items

IT Strategy and Planning	Control and Security	OA Infrastructure	
IT strategy	App security technology	Platform technology	TEL technology
New business development	Infrastructure security technology	DB technology	Cloud technology
Business system planning	security operation design	NW Technology	Facility Management
Strategic System Planning	IT Control	Storage SAN Technology	
OA system planning			
Infrastructure planning			
Management	**Programming Tests**	**IT Service Desk**	**Other Skills**
Project Management	Programming	System operation	Other skills
	Test planner	User support / Client support	

Soft Skills: 5 items

Client Insight skills	Problem-solving skills	Communication skills	Self-management skills	Collaboration skills

Optimization for Clients (3/4) : Start with a Small-Scale Engagement in business

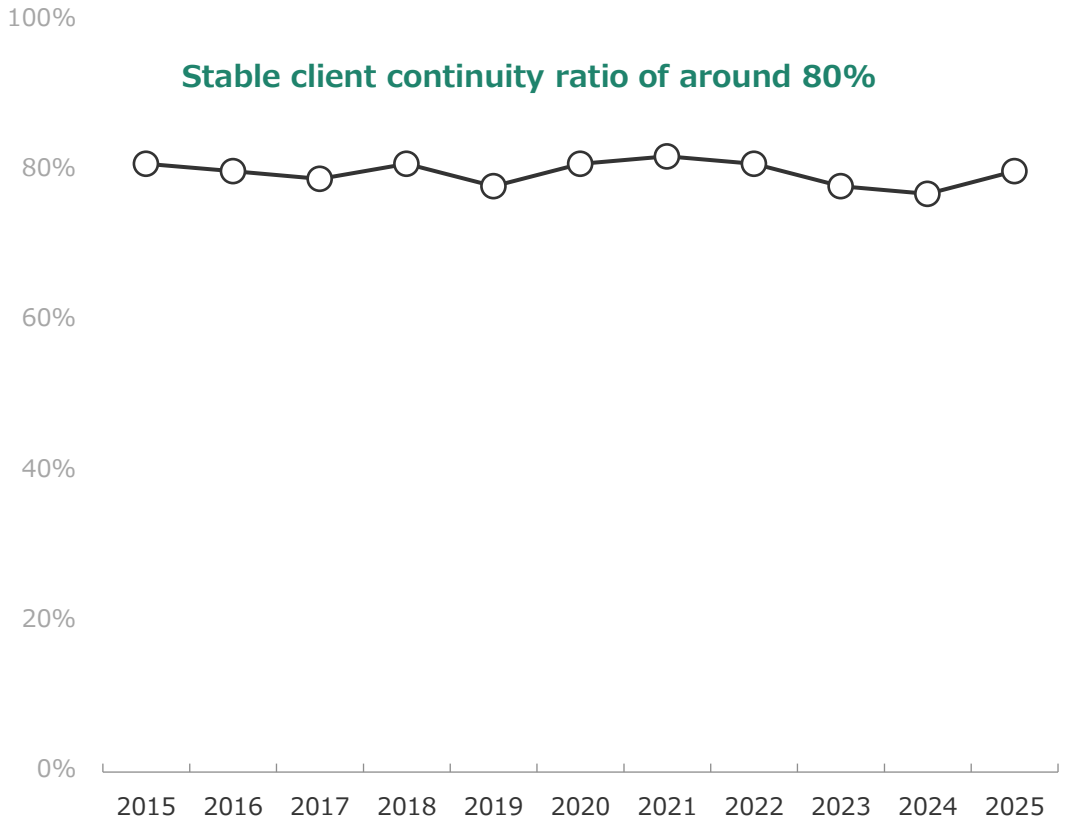
- Our Company's timeshare service meets the clients' needs with agile and flexible responses, making it possible to start small.
- Our service model fosters client confidence and facilitates to expand the scale of transactions.

		July to October 2024 (Approximately 4 months)	November 2024 to January 2025 (Approximately 3 months)	From February 2025
Monthly usage fee		JPY 500,000 month	JPY 1.9 million month	JPY 3 million month
Structure		2 persons	4 persons	6 persons
Work Contents	• Helpdesk • IT Asset Management	**L2-B 30**h/month	**L2-B** 20h/month **L1-D** 120h/month	**L2-B** 20h/month **L1-D** 120h/month
	• Strengthening information security • Operation of IT infrastructure	**L3-A 16h**/month	**L3-A 16**h/month	**L3-A** 16h/month
	• IT strategy planning • Proposals to management		**L6-C 2**0h/month	**L6-C 4** h/month
	• Management of Information Systems Division • IT infrastructure renewal project			**L4-B 48**h/month
	• Consideration of replacement of core systems • Organization of business flow			**L3-B** 80h/month
Remarks		• The Company received the order in recognition of the recruitment difficulty in the corporate IT department and the ability to respond flexibly to operation.	• Gain the trust of the head of corporate IT and be asked to propose a company-wide IT strategy	• Promote operations based on the established IT strategy • Share entire operations with clients on Our Company • Exchange information on a regular basis with each level of client organization

Optimization for Clients (4/4) : High continuity and inbound orders

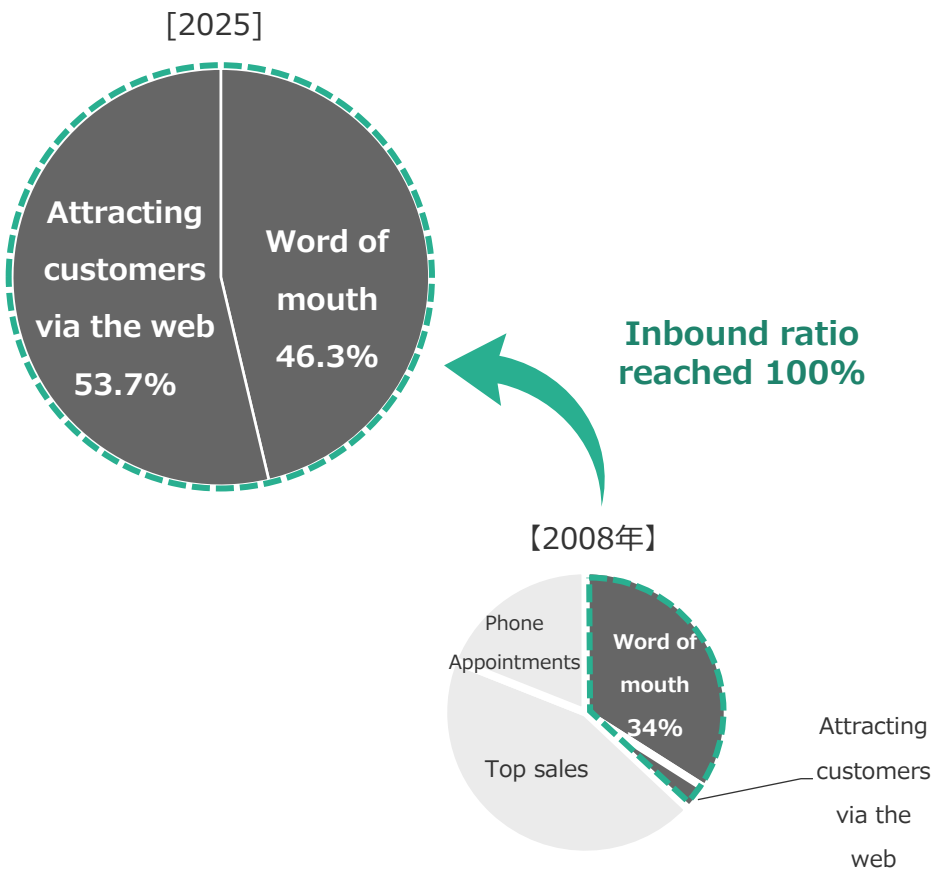
- Established a stable client base with an annual client continuity ratio of around 80%.
- Our client acquisition channel is mainly inbound (word-of-mouth, referral, and online searches) and requires minimal client acquisition costs.

Annual client continuity ratio*



* Annual client continuity ratio is the percentage of clients with continuous transactions after 13 months from the start of transactions. (Figures are based on the year end)

Client acquisition channels



Efficient and Leveraged Revenue Model (1/3)

- The revenue model of Our business has a leverage factor as we offer a unique service model (timeshare).
- The revenue per shared IT professional is structured to benefit from leverage driven by the number of companies an IT professional works for, the number of IT professionals working for one company, and the skill level of the individual.

Number of Shared IT Professionals × Leverage Elements = Revenue

1 2 3

Number of companies per Shared IT Professional × **Number of Shared IT Professional per client** × **Individual skill level**

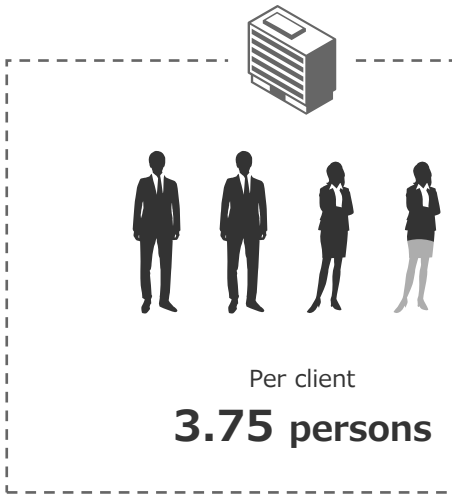
One Shared IT Professional is in charge of multiple clients.



Per person

3.25 clients

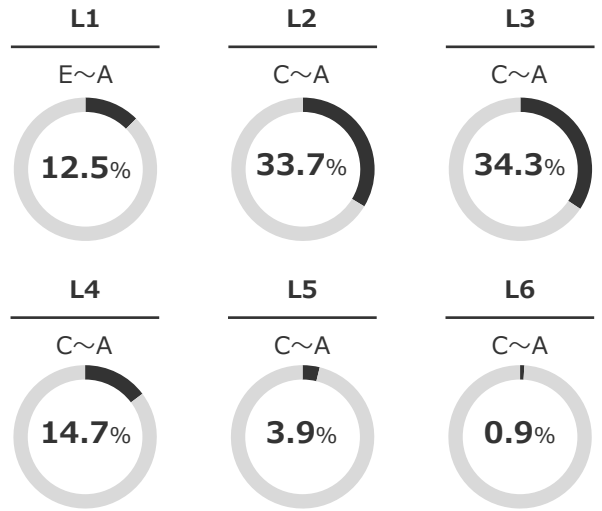
Fluctuating number of Shared IT Professionals involved, driven by agile and flexible responses to client needs.



Per client

3.75 persons

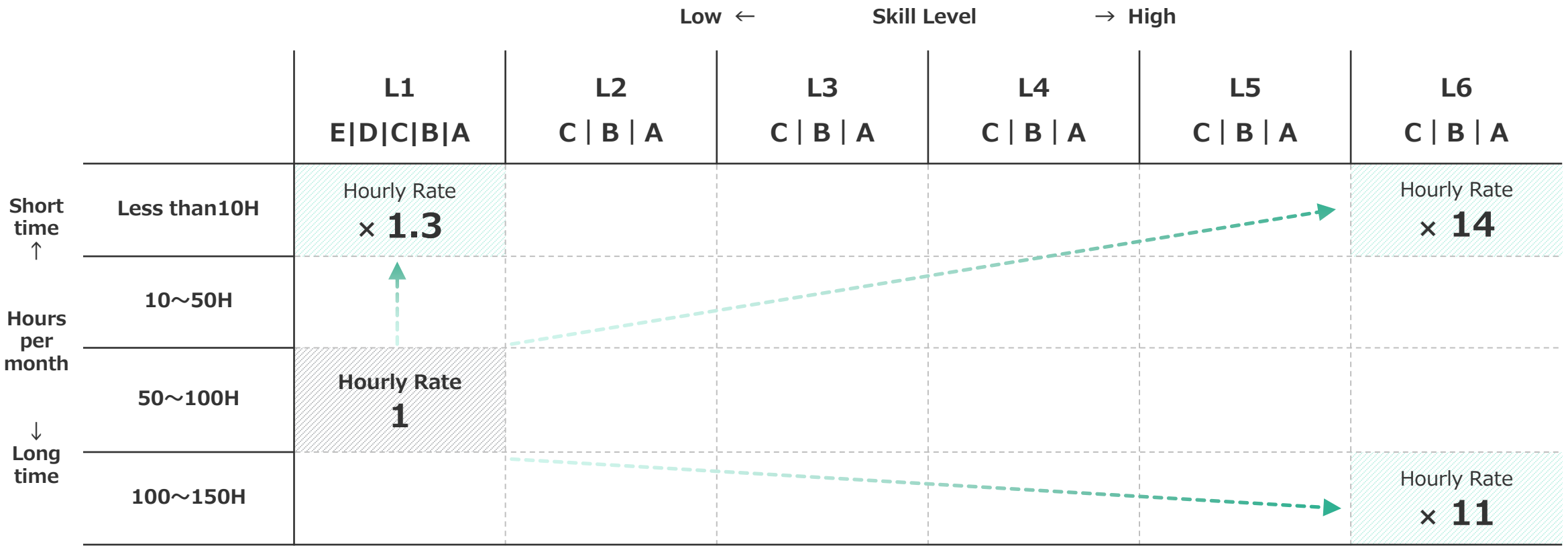
Individual unit price increases as experience and trust increases.



* The leverage factor is as of the end of FY2025.

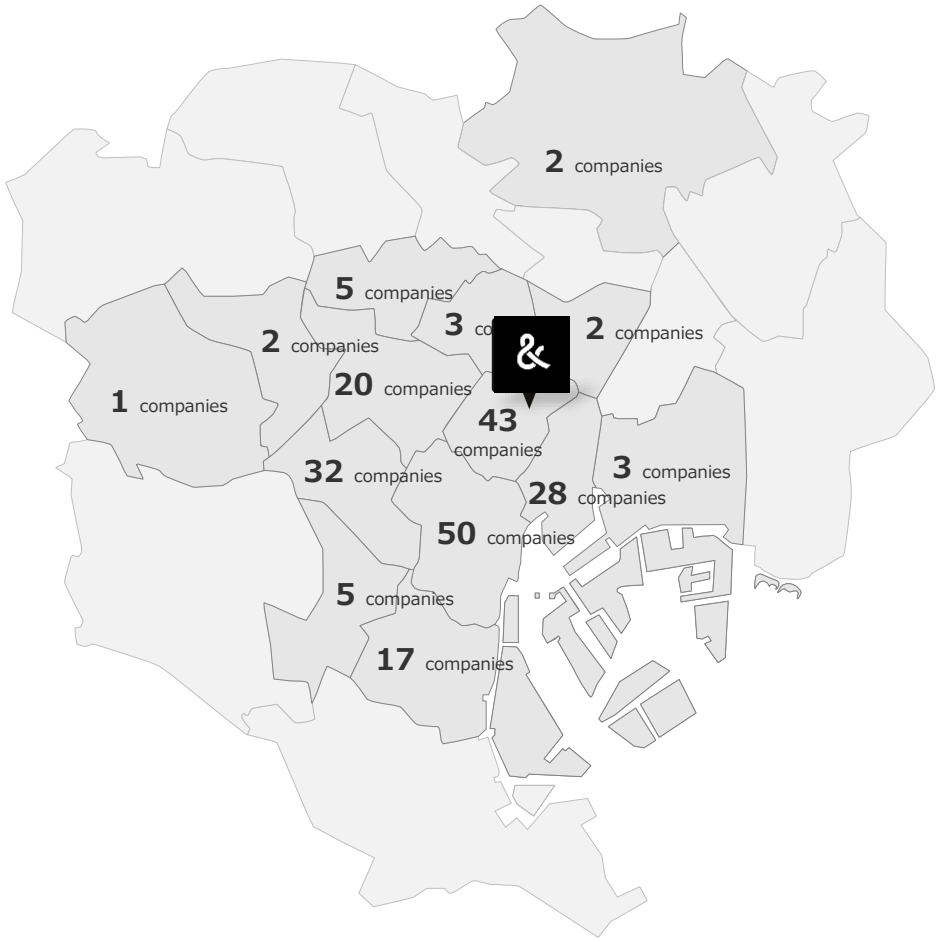
Efficient and Leveraged Revenue Model (2/3)

- The hourly service billing rate, which is the selling price of our Shared IT Professionals, varies depending on the total hours assigned to a project and the assigned professional's skill level.
- The more our professionals focus on tasks with high client demand and value, and _ they leverage levels of skill, the more our revenue _ improves.



Efficient and Leveraged Revenue Model (3/3)

■ We established a service provision policy focus on an area within a 50-minute radius of Our Head Office (in Ochanomizu). In others words, we provide services focusing on efficiency (We are flexible in handling clients' regional locations, etc.)



Efficient Business Development

(FY2025)

243 active member companies

within a 50-minute door-to-door radius.

High Employee Motivation Through Delegation of Authority and Focus on Site

- We have established of a virtuous cycle by building an organization that values the independent judgment of employees.
- Measures to enhance employee motivation, including performance-based compensation, have a positive impact on Our Company's business performance.

A Virtuous Cycle Based on Site Focus



Delegation of Authority — Authority to negotiate contracts with clients

Performance-Based Compensation — Fixed Salary + Incentives

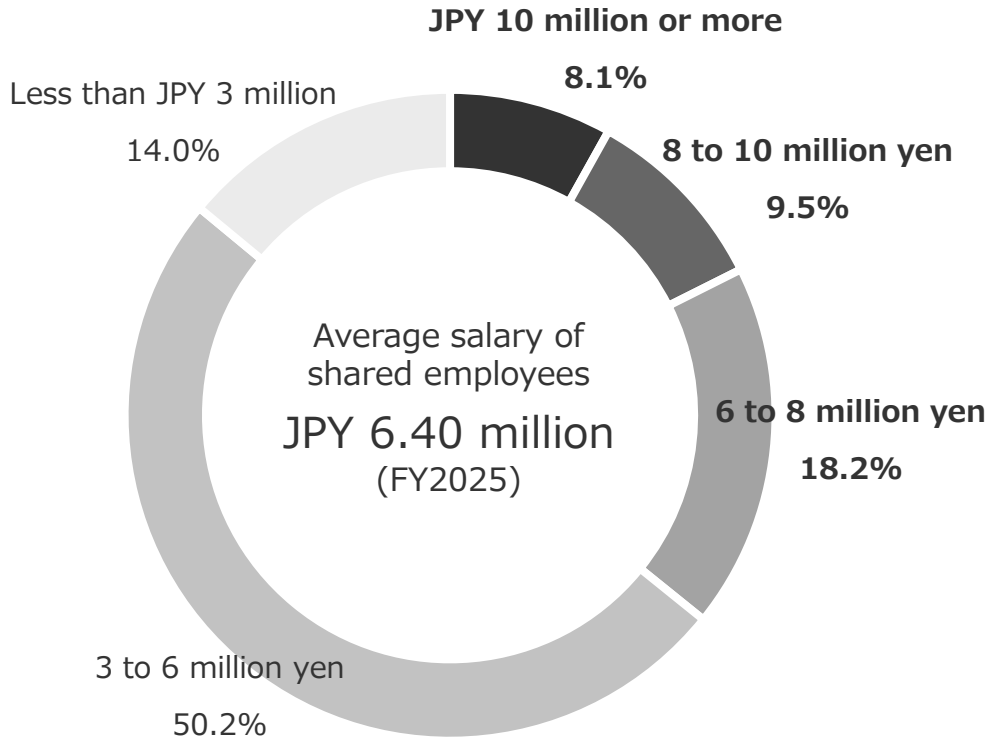
※Incentives are 10% of gross profit.

Efforts by shared IT professionals

Skill improvement	Cooperation with colleagues	Focus on high unit cost projects
Increase in contract unit price	Increase in number of clients per person	Operational efficiency
Increase in profitability	Increase in profitability	Increase in profitability

Increase in incentive pay/ Increase in employee motivation

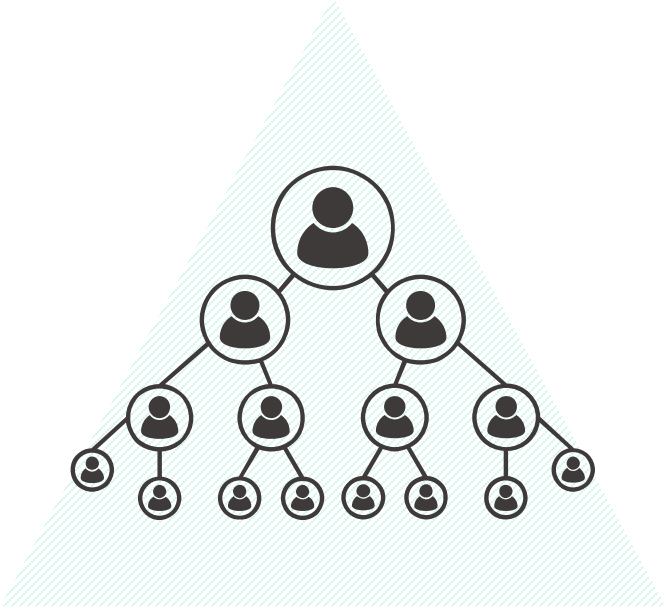
Average Pay Levels and Employee Pay Weight



Shared Engineering as Entry Barrier

- By building a flat organizational culture and human resources network, we can achieve “mutual use of knowledge”, “rapid personnel rotation”, “natural and continuous improvement of skills”, and “respect and promotion of autonomy”.
- To emulate Our Company's services, it is essential to begin by establishing a Teal-style organizational culture.

Management Structure

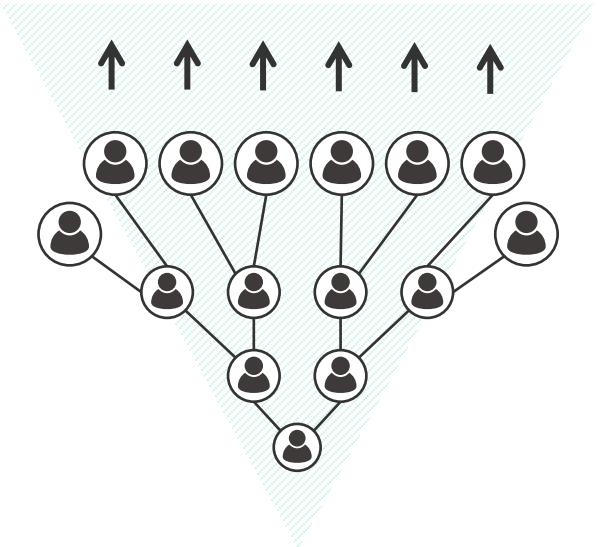


- Manage and control with a pyramid chart.
- Budget control, labor management, compliance, information security management, etc.

Service Operations

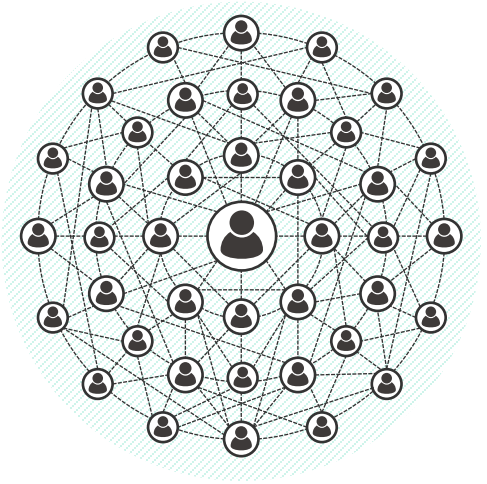


Client-facing team
300 +



- Inverted Pyramid Organization with On-Site Leadership.
- Candidate System for Sales and Staffing.
- One person is responsible for multiple clients.
- Multiple staff are responsible for one company.

Organizational Culture



- Establish a network-type organization by implementing various initiatives and support to deepen mutual ties.
- There is little micromanagement; employees find their own work.
- More than half of the employees are in some kinds of internal jobs and maintain and develop connections.

Glossary

Term	Definition
Corporate IT	• Professional role of internal IT that supports business activities through IT. • Notably also handles "Strategic IT" with an eye toward enhancing management and overall corporate value.
Corporate Engineer	• Engineers who handle all aspects of internal IT. • As an internal IT specialist, they support operational efficiency and a secure IT environment.
IT Consultant	• Proposes IT strategy planning and system implementation to solve management and operational challenges. • Provides broad support from strategy formulation to execution from both technical and business perspectives.
SIer (System Integrator)	• Consistently undertakes projects from information system planning to operation and maintenance. • Typically operates as a prime contractor or under contract development to implement systems according to client requirements.
SES (System Engineering Service)	• Dispatches engineers to client companies to handle on-site development and operational support. • A dispatch-type contract primarily focused on technical support such as programming and testing.
Cloud Services	• Provides IT infrastructure, such as servers and software, over the internet. • Cloud providers handle operation and maintenance, typically through subscription or pay-as-you-go models.

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