

August 25, 2025

Company name: UT Group Co., Ltd.  
Representative: Manabu Sotomura  
President and Representative Director  
(Securities code: 2146, TSE Prime Market)  
For inquiries: Takahito Yamada  
Executive Officer and Division Manager  
General Affairs Division  
TEL: +81-3-5447-1710

## **Notice Regarding Policies of Acquisition and Disposal of Treasury Stock in Connection with the Introduction of a Stock-based Compensation Plan for Employees**

UT Group Co., Ltd. resolved at its Board of Directors meeting held on August 25, 2025 the policies to acquire and dispose of its own shares in connection with the introduction of a stock-based compensation plan (the "Plan") for its employees. Details will be announced as soon as they are determined.

### **1. Purpose of introducing the Plan**

In the worker dispatch business, one of UT Group's main businesses, the difficulty of hiring is increasing due to a labor shortage, and the diversification of workstyles has led to workers' growing needs to change workplaces in a short period of time. Based on the Fifth Medium-Term Business Plan, which was formulated to respond to these changes in the business environment, UT Group is working to increase engagement with employees who work in dispatched workplaces and to create a system that makes it easy for employees to apply for and transfer jobs.

The purpose of this Plan is to increase engagement with the Group's employees, improve their retention rate and re-entry rate, and increase corporate value over the medium to long term.

### **2. Outline of the Plan**

This is a stock-based compensation plan in which UT Group buys its own shares for the amount equivalent to 30% of net income, awards points to the Group's employees according to their working hours, and grants shares of the Company according to the number of points awarded to those who meet certain conditions.

Under the Plan, hours worked intermittently within the Group are counted as accumulated working hours and points are awarded on that basis. Points are awarded based on one point per hour, and six point ranks are established based on accumulated working hours, with the highest point rank awarded 2 points per hour. Points awarded will be exchanged for shares in December and June depending on the number of points as

of the end of September and March each year, starting when the accumulated working hours reach the time equivalent to one year of cumulative working time.

The introduction of the Plan is expected to increase engagement with the Group's employees and also to increase the number of new hires by appealing to job seekers.

### **3. Policies of acquisition and disposal of treasury stock**

During the period from FY3/2026 to FY3/2028, UT Group will repurchase its own shares on a quarterly basis for the amount equivalent to 30% of its quarterly net income. In addition, UT Group will dispose of treasury stock for the amount equivalent to 30% of quarterly net income for the most recent two quarters as stock-based compensation for employees every six months.

The Plan will be operated until FY3/2028, and the continuation of the Plan will be determined based on the effectiveness verification. Details of the Plan will be announced as soon as they are determined.

End