

February 12, 2026

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Notice Concerning Details of the Stock 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. On the same day, UT Group released the "Notice Regarding Policies of Acquisition and Disposal of Treasury Stock in Connection with the Introduction of a Stock-based Compensation Plan for Employees." The Plan's details were decided, with partial revisions, at the Board of Directors meeting held today.

1. Purpose of introducing the Plan

The purpose of introducing the 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

The Plan is a trust (referred to as the "Trust") funded by monetary contributions by the Company. It is an incentive plan in which the Trust acquires shares of common stock of the Company (the "Company Shares") and distributes them based on points awarded to employees who satisfy certain conditions.

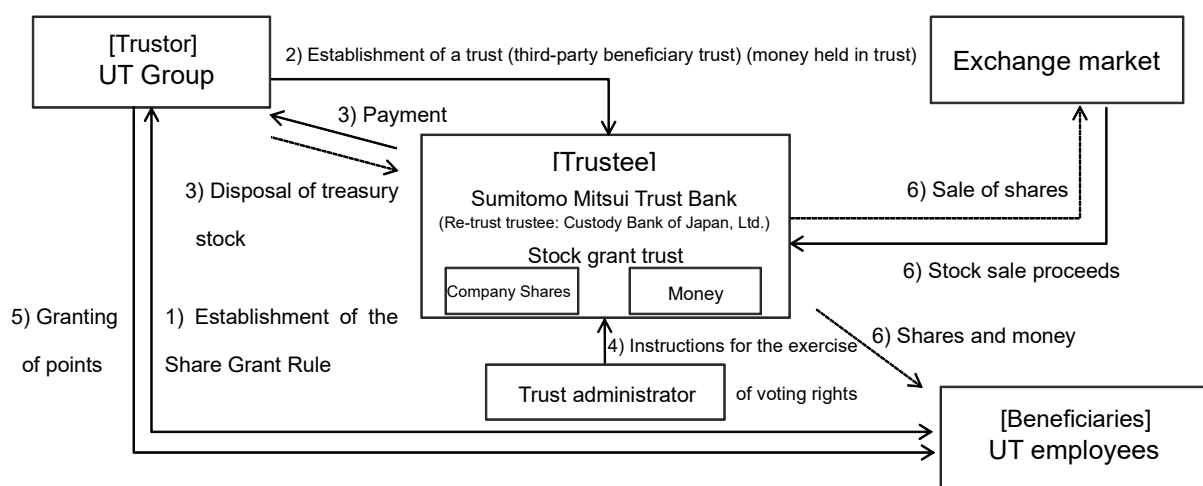
Such points will be granted based on employees' working hours in accordance with the Share Grant Rule established by the Board of Directors of the Company. The number of the Company Shares to be granted to each employee will be determined based on the number of points granted to each employee and the Company's net income. 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 being 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 and the Company's net income, starting once the accumulated working hours reach the time equivalent to one year of cumulative

working time. The Plan's details and specific procedures shall be in accordance with the Share Grant Rule established by the Company.

Since the Company will contribute the entire amount of funds to acquire the Company Shares by the Trust, there will be no cost to employees.

With the introduction of the Plan, employees will be able to benefit economically from increases in the Company Share price, and this is expected to be effective in encouraging employees to carry out their work with an awareness of the share price, thereby increasing their motivation to work.

[Outline of the Plan]



- ① The Company will establish the Share Grant Rule.
- ② The Company will establish a stock grant trust (third-party beneficiary trust) with employees as Beneficiaries (the Trust). In doing so, the Company will entrust money to the Trustee in an amount equivalent to the funds required to acquire shares.
- ③ The Trustee will acquire the number of the Company Shares equivalent to the number to be granted in the future in a lump sum by disposing of treasury stock.
- ④ A Trust Administrator who protects the interests of Beneficiaries subject to the Share Grant Rule and supervises the Trustee throughout the trust period (a person who has no relationship of interest with the Company and its officers) will be appointed. The Trust Administrator will instruct the Trustee on the exercise of voting rights with respect to the Company Shares held in the Trust, and the Trustee will, based on such instructions, exercise voting rights throughout the trust period.
- ⑤ In accordance with the Share Grant Rule, the Company will grant points to its employees.
- ⑥ As Beneficiaries of the Trust, employees who satisfy the conditions set forth in the Share Grant Rule and the Trust Agreement will be granted the Company Shares in accordance with the points granted from the Trustee. In the event that certain events stipulated in the Share Grant Rule and the Trust Agreement in advance apply, a portion of the Company Shares to be granted will be sold on the

exchange market, and the proceeds will be provided in cash.

Sumitomo Mitsui Trust Bank, Limited, the Trustee under the Plan, will entrust (re-entrust) the management of trust assets to Custody Bank of Japan, Ltd.

3. About the Trust

(1) Name	A stock grant trust for employees
(2) Trustor	UT Group Co., Ltd.
(3) Trustee	Sumitomo Mitsui Trust Bank, Limited (Re-trustee: Custody Bank of Japan, Ltd.)
(4) Beneficiaries	UT Group employees who meet the conditions to be a beneficiary
(5) Trust Administrator	A third party with no relationship of interest with the Company and its officers
(6) Exercise of voting rights	The Trustee exercises voting rights throughout the trust period based on instructions from the Trust Administrator.
(7) Type of trust	Money held in trust other than a money trust (third-party beneficiary trust)
(8) Date of trust agreement	March 3, 2026
(9) Date of entrusting money	March 3, 2026
(10) End of trust period	End of June 2028 (tentative)

4. Matters concerning the acquisition of the Company Shares by the Trustee of the Trust

(1) Type of shares to be acquired	Common stock
(2) Amount entrusted by the Company to fund the acquisition of shares	5,686,986,500 yen
(3) Aggregate number of shares to be acquired	26,451,100
(4) Method of acquisition of shares	Repurchase through disposal of treasury stock
(5) Acquisition date	March 3, 2026

5. Change in policy on disposal of treasury stock

In determining the details of the Plan, the Company will change its policy for the disposal of treasury stock as follows.

(Before change)

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, every six months, 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.

The Plan will be operated until FY3/2028, and the continuation of the Plan will be determined based on a review of its effectiveness.

(After change)

During the period from FY3/2026 to FY3/2028, UT Group will repurchase its own shares on a quarterly basis in an amount equivalent to 30% of its quarterly net income. With regard to the disposal of treasury stock, as announced today in the "Notice Concerning the Disposal of Treasury Shares in Connection with the Introduction of a Stock Compensation System for Employees." based on the Share Grant Rule established by the Company upon the introduction of the Plan, the Company has decided to dispose of treasury stock equivalent to the number of shares expected to be delivered to employees in consideration of the Company's net income during the trust period.

The Plan will be operated until FY3/2028, and the continuation of the Plan will be determined based on a review of its effectiveness.

End