

For the Point-Earning Work Members and Individual Shareholders

3Q of Fiscal Year Ending March 31, 2026

Financial Results

February 12, 2026

UT Group Co., Ltd.

Securities Code: 2146(TSE Prime Market)

Towards the Expansion of the Personnel Referral Business

The 2Q of FY3/2026: UT Group decided to fully enter the personnel referral business.
The 3Q of FY3/2026: UT Group established an in-house system and started sales activities for personnel referral business.

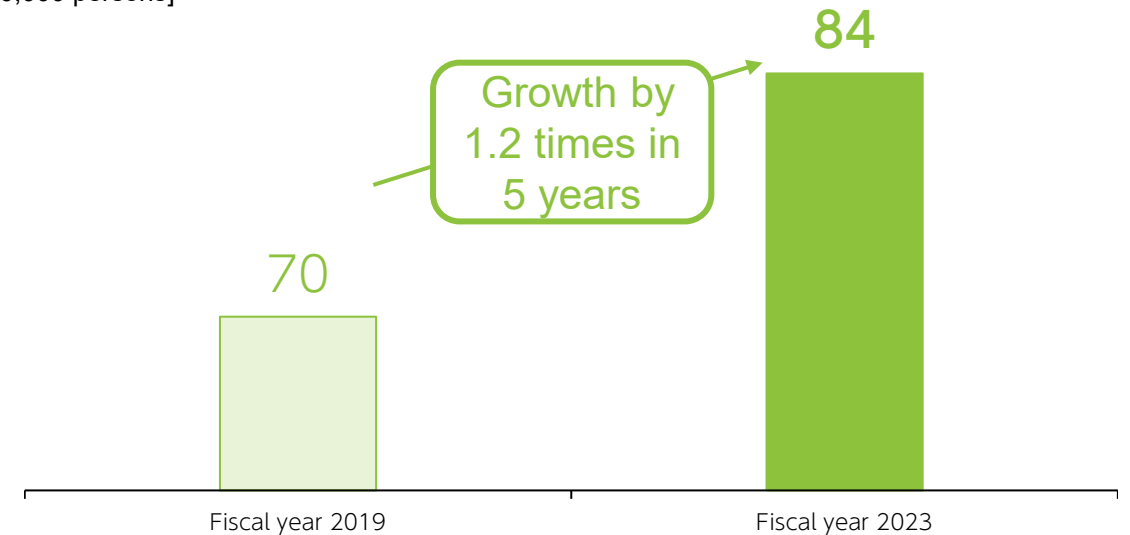
Key points for entering the business

- A period for building a foundation for the business during the Fifth Medium-term Business Plan.
- Utilize a population of applicants that can be secured at the current hiring costs.
- Encourage the dispatched technical employees to become full-time employees.
- Provide a variety of options to “Point-Earning Work” members.
- Launch the referral business to increase profit.

(Fees x Number of referrals = Sales \approx Gross income)

The personnel referral market size

Number of placement via job referral agencies
[10,000 persons]



Concept of the “Point-Earning Work”

はたらいた時間でポイントが貯まる

貯まるワーク

Point-Earning Work

You earn points for hours worked

“Working” will be more convenient and comfortable
with a new smartphone app

You will definitely find the job you want

You can work immediately without an interview

You will get the wage on the same day

You can change workplace at any time

You will earn points earned for hours worked

You can exchange the accumulated points
for UT Group shares

Workplace Can Be Changed At Any Time

There will be a significant increase in workplaces where people can freely apply or transfer from April 2026 on.



UT Group's dispatch workplaces

3,600 workplaces



Alliance partners' dispatch workplaces

10,800 workplaces



Direct employment opportunities by client companies

300 workplaces

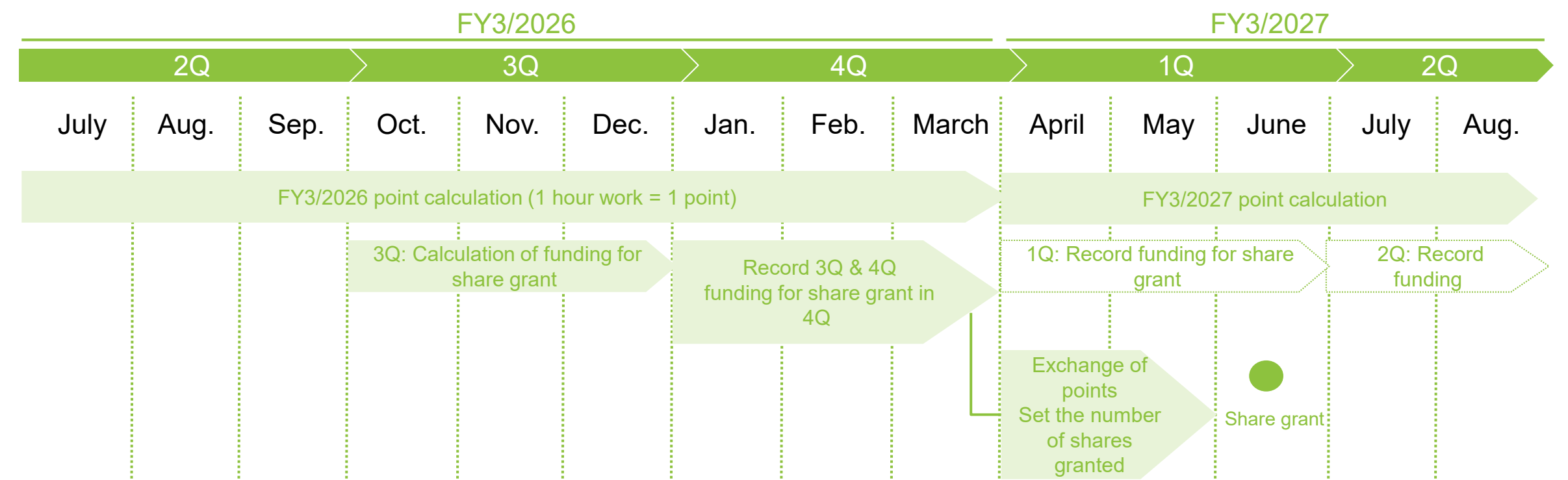


All workplaces

14,700 workplaces

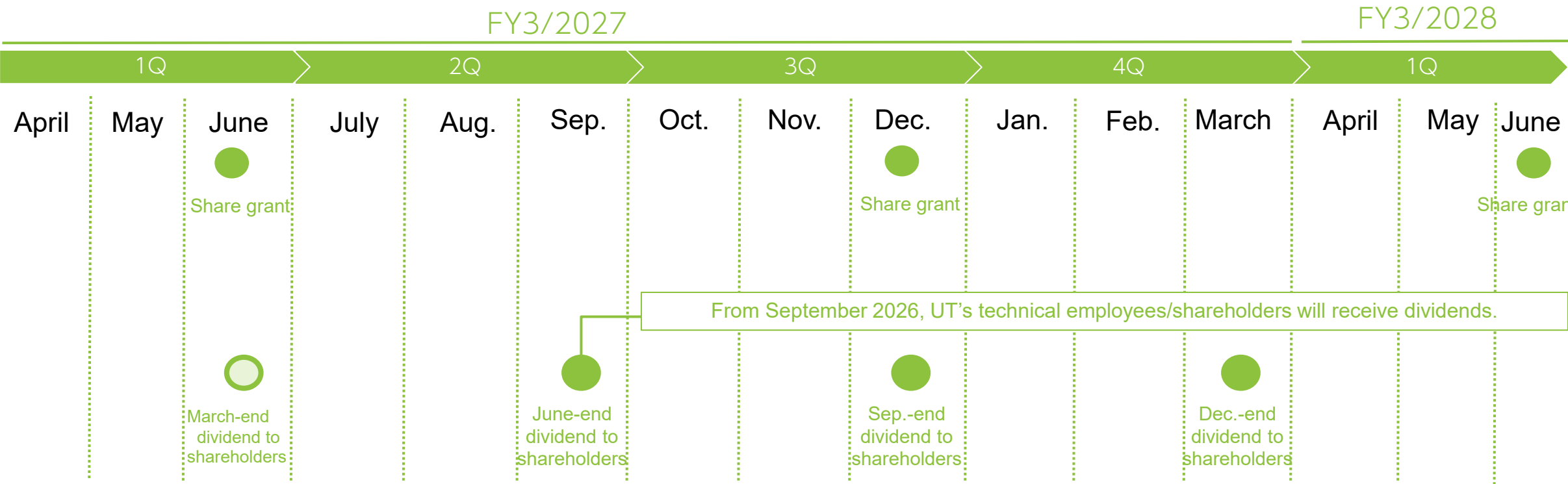
Progress of the “Point-Earning Work”

In June 2026, UT will implement the first stock grant, using funds from 2H FY3/2026, to UT’s technical employees.



Progress of the “Point-Earning Work”

UT’s technical employees will receive the first dividends in September 2026, followed by semiannual share grants and quarterly dividends.



Summary of 3Q FY3/2026 Financial Results

The performance momentum of the 1H of FY3/2026 continued in 3Q.
The 3Q results are in line with the earnings forecasts revised in 2Q.

Financial results for 1Q-3Q FY3/2026 (Apr.-Sep. 2026)

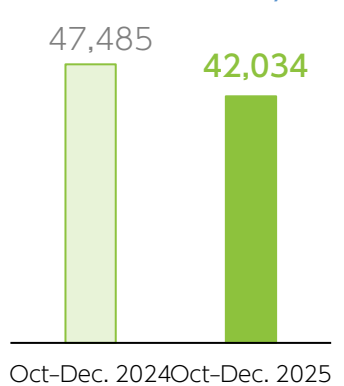
Sales (Excl. the business sold in FY3/2025)	125.3 billion yen	Up 0.5% y-o-y	Progress vs. forecast 74.6%
Gross income	24.4 billion yen	Up 5.8% y-o-y	Progress vs. forecast 77.7%
Operating income	8.0 billion yen	Up 30.8% y-o-y	Progress vs. forecast 84.2%
The number of technical employees	33,126	Down 2.7% y-o-y	374 less vs. year-end forecast

Financial Results for 3Q FY3/2026 (Oct. – Dec. 2025)

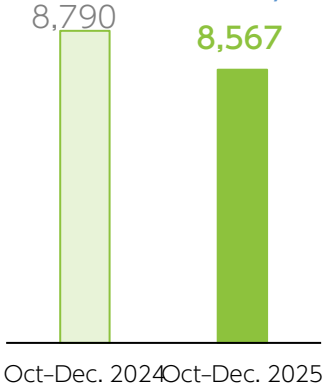
3Q (Oct.-Dec.): Sales declined but net income continued to increase.
4Q (Jan.-March): The expenses of the stock compensation plan will be recorded due to the launch of the plan.

Summary of financial results

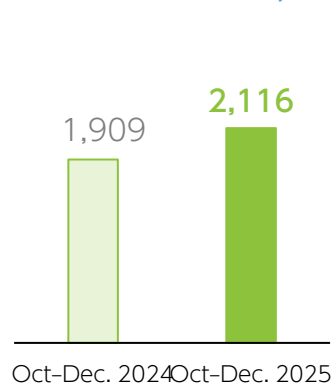
Sales
Trust from our clients
Down 11.5%
(Down 1.2% excl. business sold in FY3/2025)



Gross income
Value created by all employees
Down 2.5%
(Up 1.3% excl. business sold in FY3/2025)



Net income
Value created by all employees
Up 10.9%
(Up 19.3% excl. business sold in FY3/2025)



Profit distribution performance

Funds for exchanging points to shares

0.6
bln yen

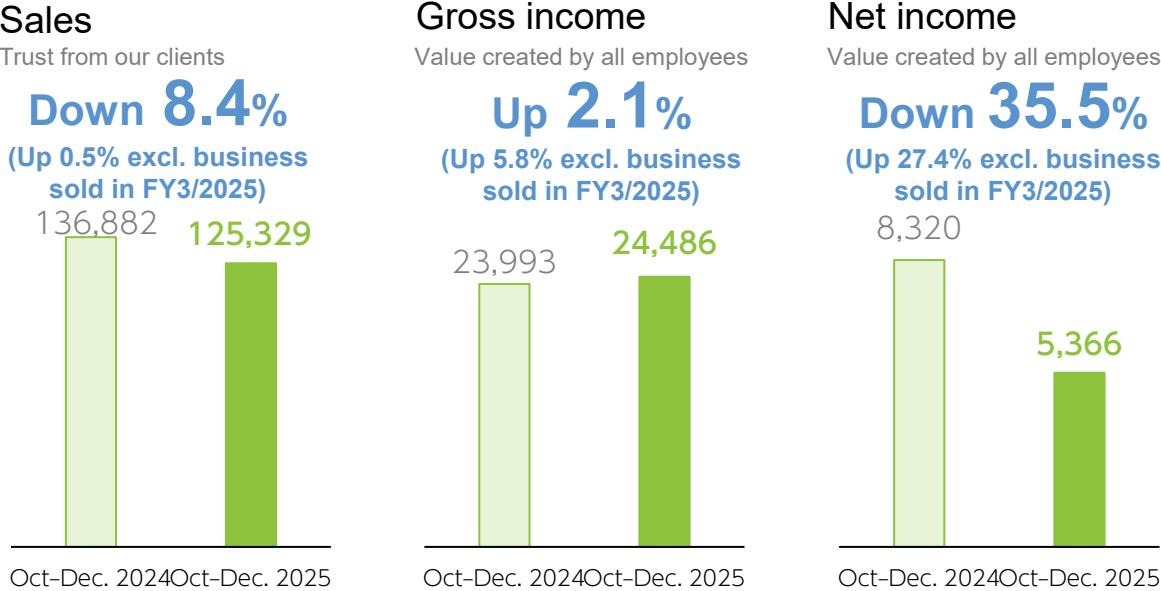
Total dividend amount

1.4
bln yen
2.60 yen per share

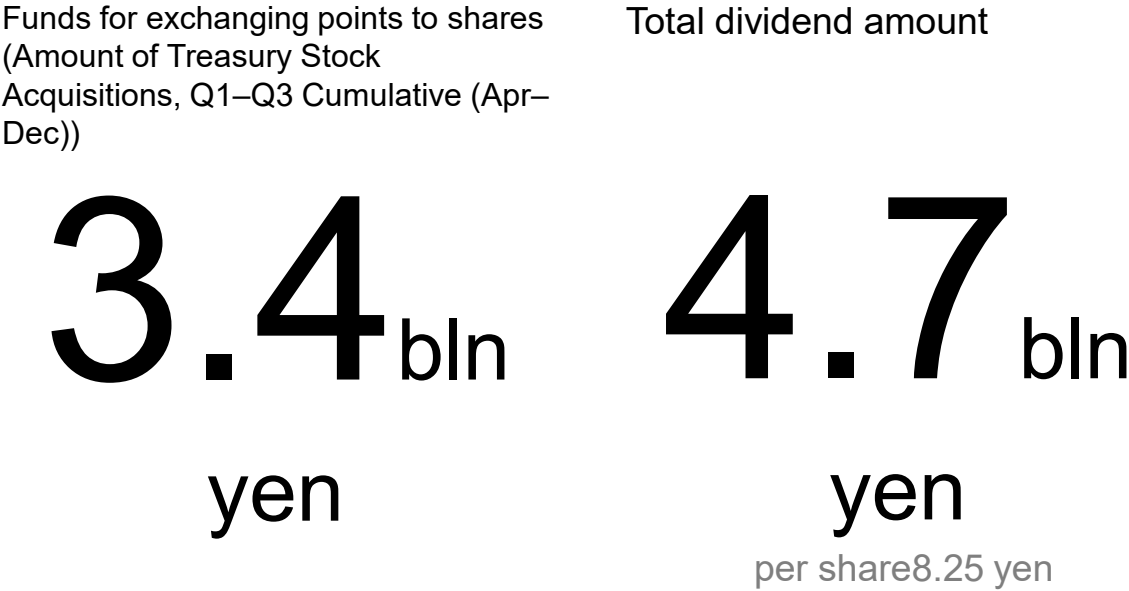
Financial Results for 1Q-3Q FY3/2026 (Apr. – Dec. 2025)

Sales and net income for 1Q-3Q of FY3/2026 decreased due to the divestiture of a business in FY3/2025.
Excluding this impact, business performance remains solid.

Summary of financial results



Profit distribution



Financial Results by Business Segment for 1Q-3Q FY3/2026 (Apr. – Dec. 2025)

The Motor & Energy Business (manufacturing dispatch for automobiles) struggled, while the Agent Business performed well.

Segment results for 1Q-3Q FY3/2026 (Apr.-Sep. 2025)

Motor & Energy Business	Semiconductor Business	Agent Business	Next Career Business
Sales 39.2 bln yen $\triangle 0.5\%$	Sales 28.1 bln yen $+ 1.7\%$	Sales 47.0 bln yen $+ 2.8\%$	Sales 10.9 bln yen $\triangle 7.1\%$
Operating income 3.3 bln yen $\triangle 1.5\%$	Operating income 2.7 bln yen $+ 37.6\%$	Operating income 1.5 bln yen $+ 342\%$	Operating income 0.4 bln yen $\triangle 6.5\%$

About Dividend Payment

DPS payment of 2.6 yen in 3Q as planned and of the similar amount estimated for 4Q. Commitment to a dividend payout ratio of 100% and a DPS of 10 yen at minimum during the Fifth Medium-term Business Plan period.

Dividends per share for FY3/2026

1Q FY3/2026	2Q FY3/2026
2.97yen	2.68yen
3Q FY3/2026	4Q FY3/2026 (plan)
2.60yen	2.60yen

Dividend forecast for the Fifth Medium-term Business Plan period

