(Note) This English translation of the summary of the financial statement was prepared for reference only.
In the event of any discrepancy between this translation and the Japanese original, the original shall prevail.

Consolidated Financial Statements
For the Second Quarter of Fiscal Year Ending March 31, 2027 (Japanese GAAP)

November 13, 2026

Listed company name: UT Group Co., Ltd. Stock exchange listing: Tokyo
Code number: 2146 URL: http://www.ut-g.co.jp
Representative: Manabu Sotomura, President and Representative Director
For inquiries: Takahito Yamada, Executive Officer and Division Manager, Service Infrastructure Division
TEL: 03-5447-1710
Scheduled date of filing securities report: November 13 2026
Scheduled date of cash dividend payment: December 18, 2026
Supplemental material for the financial results provided: Yes (to be uploaded on the Company's website on November 13, 2026)
Results briefing for the period under review provided: Yes (to be held for institutional investors and analysts on November 16, 2026)

(All amounts are rounded down to the nearest million yen.)

1. Consolidated Results for the Second Quarter of FY3/2027 (April 1, 2026 – September 30, 2026)

(1) Consolidated Earnings Results

(Percentages indicate year-on-year changes.)

	Net Sales		Operating income		Ordinary income		Net Income attributable to owners of the parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
2Q of FY3/2027	85,313	2.4	5,801	17.5	5,881	17.8	3,832	17.9
2Q of FY3/2026	83,295	(6.8)	4,937	37.0	4,993	35.3	3,249	(49.3)

(Note) Comprehensive income (million yen) 2Q of FY3/2027: 4,024 [18.4%] 2Q of FY3/2026: 3,398 [-50.4%]

	Net income per share	Net income per share, diluted
	Yen	Yen
2Q of FY3/2027	6.72	6.29
2Q of FY3/2026	5.61	5.35

* The Company conducted a 15-for-1 stock split of its common stock effective January 1, 2026. Interim earnings per share and interim diluted earnings per share have been calculated on the assumption that the stock split was implemented at the beginning of FY3/2026.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
2Q of FY3/2027	62,859	31,929	40.5
FY3/2026	63,473	32,141	39.8

(Reference) Equity capital (million yen) 2Q of FY3/2027: 25,461 FY3/2026: 25,231

2. Cash Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	FY-end	Total
	Yen	Yen	Yen	Yen	Yen
FY3/2026	40.19	44.61	38.96	4.00	—
FY3/2027	3.77	2.66			

FY3/2027 (Plan)			—	—	11.87

(Notes) (1) Revision of the dividend forecast disclosed recently: Yes
(2) Breakdown of dividend for 1Q of FY3/2027: common dividend 3.77 yen
Breakdown of dividend for 2Q of FY3/2027: common dividend 2.66 yen
(3) The Company conducted a 15-for-1 stock split of its common stock effective January 1, 2026. Total annual dividends for FY3/2026 are not presented because simple sums cannot be made due to the implementation of a stock split. If the stock split is not taken into account, the year-end dividend for FY3/2026 will be 60.00 yen and the annual dividend will be 183.76 yen.
(4) The annual dividend forecast is calculated based on the total number of outstanding shares and the number of treasury shares as of the end of September 2026 (excluding the Company's shares held by the Stock Grant Trust for Employees, which stood at 24,502,600 shares as of the end of September 2026).

3. Consolidated Forecasts for FY3/2027 (April 1, 2026 – March 31, 2027)

(Percentages indicate year-over-year changes.)

	Net Sales		Operating income		Ordinary income		Net Income attributable to owners of the parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	172,000	3.1	11,000	3.6	11,100	2.5	7,100	-0.2	12.46

(Notes) (1) Revision of the earnings forecasts disclosed recently: Yes

* Notes
(1) Significant changes in the scope of consolidation during the period : Yes
New 1 company (Corporate name) Twenty First Co., Ltd.
(2) Use of particular accounting procedures in preparation of quarterly consolidated financial statements: Yes
(3) Changes in accounting policies and accounting-based estimates, and restatements
(a) Changes in accounting policies due to revisions in accounting standards and others: No
(b) Changes in accounting policies other than (a) above: No
(c) Changes in accounting-based estimates: No
(d) Restatements: No

(4) Number of outstanding shares (common stock)
(a) Number of shares outstanding at the end of the period (including treasury shares):
2Q of FY3/2027 611,204,745 FY3/2026 601,193,745
(b) Number of treasury shares at the end of the period:
2Q of FY3/2027 35,159,185 FY3/2026 31,151,925
(c) Average number of shares outstanding during the period (cumulative for quarter)
2Q of FY3/2027 569,950,049 2Q of FY3/2026 579,137,610

* The Company conducted a 15-for-1 stock split of its common stock with an effective date of January 1, 2026. The number of shares outstanding at the end of the period, the number of treasury shares at the end of the period, and the average number of shares during the period have been calculated on the assumption that the stock split in question had taken place at the beginning of the previous fiscal year.

* The Company has introduced a stock-based compensation plan for employees, and the number of treasury shares at the end of the period includes shares of the Company held by the Stock Grant Trust for Employees (24,502,600 shares for 2Q of FY3/2027; 26,451,100 shares for FY3/2026). In addition, the Company's shares held by the Trust are included in the treasury shares deducted in the calculation of the average number of shares during the period.

* The Summary of Consolidated Financial Statements is not subject to be reviewed by certified public accountants and auditing firms.
* Explanation concerning appropriate use of earnings forecasts and other notes
(Cautionary statement with respect to forecasts of future performance and other items)
Forecasts regarding future performance and other forward-looking statements in these materials are based on certain

assumptions judged to be valid and information currently available to the Company. These statements are not promises by the Company regarding future performance. Actual performance may differ significantly from these forecasts for a number of reasons. For precautions on usage of forecasts of future performance, please refer to the section “1. Overview of Business Results, (3) Description of Consolidated Earnings Forecast and Other Forward-looking Information” .

(How to receive the supplemental materials for the financial results and the results briefing video of 2Q of FY 3/2027)
The Company plans to post supplementary materials on November 13, 2026 and a video of the financial results presentation on November 16, 2026 on the Company's website.

1. Overview of Business Results

(1) Overview of Business Results for the First Six Months Ended September 30, 2026

In the first half of FY3/2027 (April 1, 2026 – September 30, 2026), the Japanese economy continued to recover moderately, supported by improvements in employment and income conditions. However, the economic outlook remained highly uncertain due to the impact of U.S. tariff policies on the automotive and related industries, heightening tensions in the Middle East, and volatility in the financial and capital markets. In terms of industrial production, while the transportation equipment industry showed signs of picking up, recent performance has fluctuated, whereas the electronic parts and devices industry generally remained solid.

Given these circumstances, labor shortages in the manufacturing process continue, and the number of people seeking workstyles that suit their lifestyles is increasing. As a result, it is becoming increasingly difficult to recruit personnel due to intensifying competition for human resources and rising hiring costs.

In order to respond to this business environment, UT Group renewed its Fifth Medium-term Business Plan which commenced with the fiscal year under review on November 13, 2025. The main policy of this plan is to promote a "Twin Customer Strategy" that will enable all people involved to achieve sustainable growth with both "working people" and "client companies" as customers, and to meet the needs of even more customers, by accelerating the growth of the placement business in addition to the stable growth of the staffing business——UT's core business.

In addition, from FY3/2026, UT Group introduced a stock-based compensation plan for employees, which grants Company shares to its technical employees who meet certain requirements based on their cumulative working hours including those worked non-consecutively. UT Group will increase employee engagement, improve their retention and re-employment rates, and increase corporate value over the medium to long term.

An overview of UT Group's operating results for the 1H of FY3/2027 is as follows:

(Millions of yen)

	1H of FY3/2026	1H of FY3/2027	Y-O-Y
Net sales	83,295	85,313	＋2.4%
Gross profit	15,919	16,034	＋0.7%
Selling, general and administrative expenses	10,981	10,232	-6.8%
Operating income	4,937	5,801	＋17.5%
Ordinary income	4,993	5,881	＋17.8%
Net income attributable to owners of the parent	3,249	3,832	＋17.9%
Number of technical employees	33,284	34,147	＋863

In the first half of FY3/2027, consolidated net sales increased year-on-year. While staffing services for manufacturing companies in the automotive industry were sluggish, staffing services for the semiconductor industry performed strongly. Furthermore, UT Group made Twenty First Co., Ltd. a consolidated subsidiary in September 2026.

Gross profit remained in line with the same period of the previous fiscal year. This was because the Company began recognizing stock-based compensation expenses from the fourth quarter of the previous fiscal year, leading to a year-on-year increase in these expenses. However, improvements in profitability achieved through optimized personnel allocation and wage rate negotiations successfully absorbed this impact.

Operating income grew by double digits as SG&A expenses were contained, primarily in recruitment expenses, and ordinary income and net income attributable to owners of the parent also increased.

The number of technical employees had been on a net decrease trend due to recruitment aligned with the supply-and-demand balance in light of rising recruitment costs. However, it turned to an upward trend starting from the first quarter owing to improvements in the turnover rate and recruitment efficiency. This trend continued into the second quarter, resulting in a year-on-year increase.

UT Group will continue its human capital investments aimed at enhancing engagement with employees and improving retention and re-employment rates. At the same time, we will focus on improving recruitment efficiency by capturing a wide range of human resource demand through proactive sales activities and effectively matching candidates with placement opportunities.

In April 2026, UT Group reorganized its internal organization from industry-based to role-based in order to improve the efficiency of organizational management. In accordance with this, the Company adopted a single reportable segment from the first quarter of the current fiscal year.

The operating results of each field are summarized as follows:

(Automotive Sector Staffing and Placement Field: Former Motor & Energy Business)

This field provides human resources services for manufacturing companies, primarily in the automotive industry. Twenty First Co., Ltd., which became a consolidated subsidiary in September 2026, is included in this field.

During the first half of FY3/2027, demand for human resources remained stable and balanced partly due to the impact of the U.S. tariff policy and the situation in the Middle East. Under these circumstances, cost-effectiveness deteriorated due to rising costs of recruiting media. We therefore pursued hiring efficiency and at the same time worked on carefully examining the projects accepted and carried out hiring that took into account the supply-demand balance.

Although the number of technical employees increased due to the effect of making Twenty First Co., Ltd. a subsidiary, the number of existing employees continued to decline, resulting in a decrease in net sales for this field.

UT Group is promoting sales activities aimed at expanding the dispatch of foreign workers, including Japanese Brazilians. In order to respond to various types of employment along with employment needs, we are working to strengthen our service base by focusing on securing and concluding referral opportunities for fixed-term employees.

As a result, in the first half of FY3/2027, the Automotive Sector Staffing and Placement Field recorded net sales of 25,247million yen (down 3.6% y-o-y) and the number of technical employees was 8,773 (an increase of 37 from 8,736 a year ago).

(Semiconductor Sector Staffing and Placement Field: Former Semiconductor Business)

This field provides human resources services for manufacturing companies, primarily in the semiconductor industry.

In the first half of FY3/2027, demand for human resources has been increasing amid semiconductor manufacturers and semiconductor equipment manufacturers increasing production activities supported by an increase in AI-related investment in Japan.

In light of this demand environment, UT Group worked to expand its share in client companies' workplaces by strengthening efforts to acquire new projects and promoted negotiations on unit billing rates in the staffing business. In addition, net sales in this field were on an upward trend, driven by an increasing number of technical employees as a result of strengthening recruitment and transfer strategies in this field.

In addition, we are selecting priority projects and building a system to receive orders on a project-by-project basis. In addition, in order to improve employee retention rates, we will also give semiconductor engineers greater flexibility in selecting their careers and provide them

with opportunities for skill and career development. Through this, we are working to expand options for employment opportunities.

As a result, in the first half of FY3/2027, the Semiconductor Sector Staffing and Placement Field recorded net sales of 20,447 million yen (up 9.1% y-o-y) and the number of technical employees was 7,074 (an increase of 463 from 6,611 a year ago).

(Regional Staffing and Placement Field: Former Agent Business)
This field provides human resources services primarily to local small and medium-sized companies.

In the first half of FY3/2027, UT Group worked to negotiate unit billing rates in the dispatch business and focused on reviewing hiring methods and improving the matching rate in the process from application through to joining the company. This resulted in stable sales in this field.

We have also focused on launching a new job placement service launched in the previous fiscal year, and have worked to expand the number of job openings by introducing not only positions within the UT Group, but also positions related to direct hiring by our client companies and positions for dispatched workers offered by other companies in the same industry. Our efforts led to the placements for 989 candidates.

As a result, in the first half of FY3/2027, the Regional Staffing and Placement Field recorded net sales of 32,104 million yen (up 3.5% y-o-y) and the number of technical employees was 15,064 (a decrease of 358 from 15,422 a year ago).

(Joint Venture Field with the Fujitsu Group and the Hitachi Group: Former Next Career Business)
This field is mainly comprised of joint ventures with the Fujitsu Group and the Hitachi Group and provides services of accepting human resources, worker dispatch, and outsourced work in connection with the major group companies' structural reforms.

In the first half of FY3/2027, UT Group enhanced the services provided to both groups, strengthened the acquisition of new client projects, and focused on sales activities and negotiations on terms to key clients where demand is expected to grow. As a result, sales in this field increased year-on-year. In addition, progress has been made in the organizational restructuring that has been implemented since the previous fiscal year to improve profitability, and UT MESC Co., Ltd. and UT HITES Co., Ltd. merged on April 1, 2026.

As a result, in the first half of FY3/2027, the Joint Venture Field with the Fujitsu Group and the Hitachi Group recorded net sales of 7,513 million yen (up 2.3% y-o-y) and the number of technical employees was 3,236 (an increase of 721 from 2,515 a year ago).

(2) Summary of Financial Condition for the Six Months Ended September 30, 2026

(i) Assets, Liabilities and Net Assets

(Assets)

Current assets as of the end of the current half of the fiscal year decreased by 946 million yen from the end of FY3/2026 to 51,455 million yen. This was mainly due to a decrease of 423 million yen in Cash and deposits. Non-current assets amounted to 11,403 million yen, an increase of 332 million yen from the end of FY3/2026, mainly due to an increase of 708 million yen in goodwill resulting from the acquisition of shares of Twenty-First Co., Ltd., despite a decrease of 165 million yen in software. As a result, total assets amounted to 62,859 million yen, a decrease of 613 million yen from the end of FY3/2026.

(Liabilities)

Current liabilities at the end of the current half of the fiscal year increased by 889 million yen from the end of FY3/2026 to 23,484 million yen. This was mainly due to an increase of 667 million yen in Deposits received and an increase of 629 million yen in Accounts payable despite a decrease of 284 million yen in Current portion of long-term borrowings and a decrease of 545 million yen in Provision for bonuses. Non-current liabilities totaled 7,445 million yen, a decrease of 1,291 million yen from the end of FY3/2026. This was mainly due to a decrease of 1,111 million yen in Long-term borrowings. In sum, total liabilities amounted to 30,930 million yen, a decrease of 401 million yen from the end of FY3/2026.

(Net assets)

Net assets at the end of the current half of the fiscal year amounted to 31,929 million yen, down 212 million yen from the end of FY3/2026. This was mainly attributable to the payment of 4,624 million yen in dividends from retained earnings and the purchase of treasury shares of 1,168 million yen, despite the recording of 3,832 million yen as Income attributable to owners of the parent and increases of 877 million yen each in Share capital and Capital surplus resulting from the exercise of share acquisition rights. As a result, the equity ratio was 40.5%, compared to 39.8% at the end of FY3/2026.

(ii) Status of Cash Flows

Cash and cash equivalents at the end of the current first half of the fiscal year were 28,787 million yen (down 720 million yen from the end of the previous fiscal year). The cash flow conditions for the current first half and reasons for increases or decreases are explained below.

(Cash flows from operating activities)

Cash flow provided by operating activities amounted to 6,568 million yen (compared to 3,589 million yen provided in the first half of the previous fiscal year). This was mainly due to 5,850 million yen in income before income taxes and 1,685 million yen in payments for income taxes.

(Cash flow from investing activities)

Cash flow used by investing activities was 515 million yen (compared to 125 million yen used in the first half of the previous fiscal year). This was mainly due to 344 million yen for the purchase of intangible assets and 226 million yen for the purchase of shares of subsidiaries resulting in change in scope of consolidation.

(Cash flow from financing activities)

Cash flow used by financing activities totaled 6,773 million yen (compared to 4,016 million yen used in the first half of the previous fiscal year). This was mainly due to cash dividends paid of 4,596 million yen.

(3) Description of Consolidated Earnings Forecast and Other Forward-looking Information

As of today, based on recent business performance trends and other factors, we have revised our consolidated full-year earnings forecast for FY3/2027, which were announced on May 14, 2026. For details, please refer to “Notice Concerning Revision of Earnings Forecast and Dividend Forecast,” which was announced today.

2. Quarterly Consolidated Financial Statements and Significant Notes

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	29,507	29,084
Notes and accounts receivable - trade	20,240	20,634
Work in process	24	51
Raw materials and supplies	51	40
Other	2,820	1,988
Allowance for doubtful accounts	-242	-343
Total current assets	52,402	51,455
Non-current assets		
Property, plant and equipment	1,073	944
Intangible assets		
Goodwill	4,130	4,839
Software	2,326	2,160
Other	1,651	1,485
Total intangible assets	8,108	8,485
Investments and other assets		
Investment securities	16	43
Long-term prepaid expenses	11	14
Deferred tax assets	1,388	1,421
Other	477	498
Allowance for doubtful accounts	-5	-4
Total investments and other assets	1,889	1,973
Total non-current assets	11,071	11,403
Total assets	63,473	62,859

(Million yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	99	77
Short-term borrowings	—	160
Current portion of long-term borrowings	2,900	2,616
Accounts payable - other	2,011	2,641
Accrued expenses	8,359	8,783
Lease liabilities	4	3
Income taxes payable	2,582	2,087
Accrued consumption taxes	2,738	2,741
Provision for bonuses	1,910	1,364
Provision for bonuses for directors (and other officers)	9	51
Deposits received	1,645	2,313
Provision for share awards	276	567
Other	57	76
Total current liabilities	22,594	23,484
Non-current liabilities		
Long-term borrowings	6,945	5,833
Lease liabilities	8	6
Retirement benefit liability	1,040	550
Asset retirement obligations	582	444
Long-term accounts payable - other	0	290
Deferred tax liabilities	160	124
Other	—	196
Total non-current liabilities	8,736	7,445
Total liabilities	31,331	30,930
Net assets		
Shareholders' equity		
Share capital	1,690	2,567
Capital surplus	2,870	3,747
Retained earnings	27,155	26,362
Treasury shares	-6,489	-7,239
Total shareholders' equity	25,226	25,438
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	4	22
Total accumulated other comprehensive income	4	22
Share acquisition rights	5,560	5,043
Non-controlling interests	1,349	1,425
Total net assets	32,141	31,929
Total liabilities and net assets	63,473	62,859

(2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income(Quarterly Consolidated Statements of Income)

(Million yen)

	For Six months Ended September 30, 2025	For Six months Ended September 30, 2026
Net sales	83,295	85,313
Cost of sales	67,376	69,278
Gross profit	15,919	16,034
Selling, general and administrative expenses	10,981	10,232
Operating income	4,937	5,801
Non-operating income		
Interest income	29	41
Subsidies for employment adjustment	63	39
Other	28	35
Total non-operating income	121	116
Non-operating expenses		
Interest expenses	36	31
Commission expenses	27	1
Other	1	3
Total non-operating expenses	65	36
Ordinary income	4,993	5,881
Extraordinary income		
Gain on sale of non-current assets	0	23
Gain on reversal of share acquisition rights	—	4
Total extraordinary income	0	28
Extraordinary losses		
Loss on retirement of non-current assets	9	6
Loss on termination of retirement benefit plan	—	52
Restructuring cost	4	—
The 30th anniversary commemoration cost	7	—
Total extraordinary losses	21	59
Income before income taxes	4,972	5,850
Income taxes	1,577	1,844
Income	3,395	4,006
Income attributable to non-controlling interests	145	174
Income attributable to owners of parent	3,249	3,832

(Quarterly Consolidated Statements of Comprehensive Income)

(Million yen)

	For Six months Ended September 30, 2025	For Six months Ended September 30, 2026
Income	3,395	4,006
Other comprehensive income		
Valuation difference on available-for-sale securities	2	18
Total other comprehensive income	2	18
Comprehensive income	3,398	4,024
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,252	3,850
Comprehensive income attributable to non-controlling interests	145	174

(3) Quarterly Consolidated Statements of Cash Flows

(Million yen)

	For the Six Months ended September 30,2025	For the Six Months ended September 30,2026
Cash flows from operating activities		
Income before income taxes	4,972	5,850
Depreciation	686	664
Amortization of goodwill	205	212
Increase (decrease) in allowance for doubtful accounts	99	101
Increase (decrease) in provision for bonuses	190	-548
Increase (decrease) in provision for bonuses for directors (and other officers)	35	41
Increase (decrease) in provision for share awards	—	290
Increase (decrease) in retirement benefit liability	-36	-579
Interest and dividend income	-30	-42
Interest expenses	36	31
Commission expenses	27	1
Loss on termination of retirement benefit plan	—	52
Loss (gain) on sale of non-current assets	—	-23
Loss on retirement of non-current assets	9	6
Gain on reversal of share acquisition rights	—	-4
Decrease (increase) in trade receivables	-49	4
Decrease (increase) in prepaid expenses	102	7
Decrease (increase) in inventories	61	-16
Decrease (increase) in deposits paid	646	29
Decrease (increase) in long-term prepaid expenses	23	-0
Increase (decrease) in trade payables	-79	-21
Increase (decrease) in accrued consumption taxes	-202	-18
Increase (decrease) in accounts payable - other	-505	1,188
Increase (decrease) in accrued expenses	102	184
Increase (decrease) in deposits received	91	645
Other, net	11	183
Subtotal	6,398	8,241
Interest and dividends received	30	42
Interest paid	-43	-30
Income taxes refund (paid)	-2,796	-1,685
Net cash provided by (used in) operating activities	3,589	6,568
Cash flows from investing activities		
Proceeds from withdrawal of time deposits	—	10
Purchase of property, plant and equipment	-24	-33

Proceeds from sale of property, plant and equipment	—	27
Purchase of intangible assets	-136	-344
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	-226
Proceeds from maturity of insurance funds	—	51
Net decrease (increase) in short-term loans receivable	-17	1
Decrease (increase) in guarantee deposits	51	-4
Other, net	1	4
Net cash provided by (used in) investing activities	-125	-515

	For the Six Months ended September 30,2025	For the Six Months ended September 30,2026
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	—	-540
Proceeds from long-term borrowings	5,000	—
Repayments of long-term borrowings	-1,624	-1,606
Proceeds from issuance of shares resulting from exercise of share acquisition rights	88	1,241
Purchase of treasury shares	-2,911	-1,168
Dividends paid	-4,470	-4,596
Dividends paid to non-controlling interests	-65	-98
Other, net	-32	-4
Net cash provided by (used in) financing activities	-4,016	-6,773
Effect of exchange rate change on cash and cash equivalents	—	—
Net increase (decrease) in cash and cash equivalents	-552	-720
Cash and cash equivalents at beginning of period	31,708	29,507
Cash and cash equivalents at end of period	31,156	28,787

(4) Notes to the Quarterly Consolidated Financial Statements

(Note on the Assumption as a Going Concern)

Not applicable

(Notes in Case of Significant Change in the Amount of Shareholders' Equity)

1. First half of FY3/2026 (from April 1, 2025 to September 30, 2025)

(1) Dividends paid

Resolved	Type of stock	Total amount of dividends (Million yen)	Dividend per share (Yen)	Record date	Effective date	Dividend source
Board of Directors meeting, held on May 14, 2025[1]	Common stock	2,950	74.00	March 31, 2025	June 30, 2025	Retained earnings
Board of Directors meeting, held on August 8, 2025[2]	Common stock	1,544	40.19	June 30, 2025	September 22, 2025	Retained earnings

Notes: (1) The dividend per share is comprised of 74.00 yen in ordinary dividend.
(2) The dividend per share is comprised of 40.19 yen in ordinary dividend.

(2) Dividend whose record date fell during the half of FY3/2026 and whose effective date fell after the last day of the half of FY3/2026

Resolved	Type of stock	Total amount of dividends (Million yen)	Dividend per share (Yen)	Record date	Effective date	Dividend source
Board of Directors meeting, held on November 13, 2025	Common stock	1,705	44.61	September 30, 2025	December 22, 2025	Retained earnings

Note: The dividend per share is comprised of 44.61 yen in ordinary dividend.

(3) Significant change in the amount of shareholders' equity

Based on the resolution of the Board of Directors' meeting held in February 2025, the Company acquired 398,600 shares of treasury shares. Based on the resolution of the Board of Directors' meeting held in May 2025, the Company acquired 805,400 shares of its treasury shares. Based on the resolution of the Board of Directors' meeting held in August 2025, the Company acquired 79,200 shares of its treasury shares. As a result, treasury shares increased by 2,911 million yen in the first half of FY3/2026, reaching 3,801 million yen at the end of the first half of FY3/2026.

2. Current first half of FY3/2027 (from April 1, 2026 to September 30, 2026)

(1) Dividends paid

Resolved	Type of stock	Total amount of dividends (Million yen)	Dividend per share (Yen)	Record date	Effective date	Dividend source
Board of Directors meeting, held on May 14, 2026[2]	Common stock	2,383	4.00	March 31, 2026	June 29, 2026	Retained earnings
Board of Directors meeting, held on August 7, 2026[3]	Common stock	2,239	3.77	June 30, 2026	September 18, 2026	Retained earnings

Notes: (1)The Company conducted a 15-for-1 stock split of its common stock effective January 1, 2026. The dividend per share is stated on a post-stock split basis.
(2) The dividend per share is comprised of 4.00 yen in ordinary dividend. In addition, the total amount of dividends includes 105 million yen in dividends for the Company's shares held by the Stock Grant Trust for Employees.
(3) The dividend per share is comprised of 3.77 yen in ordinary dividend. In addition, the total amount of dividends includes 92 million yen in dividends for the Company's shares held by the Stock Grant Trust for Employees.

(2) Dividend whose record date fell during the half of FY3/2027 and whose effective date fell after the last day of the half of FY3/2027

Resolved	Type of stock	Total amount of dividends (Million yen)	Dividend per share (Yen)	Record date	Effective date	Dividend source
Board of Directors meeting, held on November 13, 2026	Common stock	1,597	2.66	September 30, 2026	December 18, 2026	Retained earnings

Note: The dividend per share is comprised of 2.66 yen in ordinary dividend. In addition, the total amount of dividends includes 65 million yen in dividends for the Company's shares held by the Stock Grant Trust for Employees.

(3) Significant change in the amount of shareholders' equity
Based on the resolution of the Board of Directors' meeting held in February 2026, the Company acquired 1,185,900 shares of treasury shares. Based on the resolution of the Board of Directors' meeting held in May 2026, the Company acquired 2,966,400 shares of its treasury shares. Based on the resolution of the Board of Directors' meeting held in August 2026, the Company acquired 1,803,400 shares of its treasury shares. On the other hand, 1,948,500 shares were disposed of in connection with the introduction of the employee stock compensation plan. As a result, treasury shares increased by 749 million yen during the current first six months of FY3/2027, bringing the balance of treasury shares to 7,239 million yen as of the end of the current first six months of FY3/2027.
In addition, share acquisition rights were exercised during the current first six months of FY3/2027, increasing Share capital and Capital surplus by 877 million yen each. Consequently, as of the end of the current first six months of FY3/2027, Share capital stood at 2,567 million yen and Capital surplus at 3,747 million yen.

(Application of special accounting methods for presenting consolidated financial statements)
(Calculation of tax expenses)
Tax expenses are calculated by making a reasonable estimate of the effective tax rate after tax effect accounting for income before income tax for FY3/2027 including the first half under review, and multiplying the said estimated effective tax rate by quarterly income before income taxes.
In case that the tax expenses calculated by the estimated effective tax rate result in a significantly unreasonable amount, the legal effective tax rate is used.

(Segment Information)
I Previous first six months of FY3/2026 (from April 1, 2025 to September 30, 2025)
As stated in "II. Current first six months of FY3/2027 (Information on changes in reportable segments, etc.)."

II Current first six months of FY3/2027 (from April 1, 2026 to September 30, 2026)
The segment information has been omitted because UT Group has only one segment, the Staffing and Placement Business.

(Information on changes in reportable segments)
From the current first quarter of FY3/2027, the Company changed its reportable segments from the previous four segments

of the Motor & Energy Business, Semiconductor Business, Agent Business, and Next Career Business to a single segment of the Staffing and Placement Business. This change is due to the reorganization of the internal organization from industry-based to role-based in April 2026 for the purpose of improving the efficiency of the Company’s organizational management. Due to this change, the segment information for the previous first six months of FY3/2026 and the current first six months of FY3/2027 has been omitted.