

(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 Nine Months of Fiscal Year Ending March 31, 2026 (Japanese GAAP)

February 12, 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 cash dividend payment: March 23, 2026

Supplemental material for the financial results provided: Yes (to be uploaded on the Company's website on February 12, 2026)

Results briefing for the period under review provided: No (The briefing video will be uploaded on the Company's website on February 12, 2026)

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

1. Consolidated Results for the Third Quarter of FY3/2026 (April 1, 2025 – December 31, 2025)

(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	%
3Q of FY3/2026	125,329	(8.4)	8,084	22.8	8,168	21.1	5,366	(35.5)
3Q of FY3/2025	136,882	9.4	6,584	(20.1)	6,742	(18.3)	8,320	45.5

(Note) Comprehensive income (million yen) 3Q of FY3/2026: 5,588 [-35.5%] 3Q of FY3/2025: 8,667 [41.4%]

	Net income per share	Net income per share, diluted
	Yen	Yen
3Q of FY3/2026	9.30	8.81
3Q of FY3/2025	13.94	13.10

* EBITDA, which was previously disclosed, has been omitted from FY3/2026 due to the revision of voluntary disclosure indicators.

* The Company conducted a 15-for-1 stock split of its common stock with an effective date of January 1, 2026. Earnings per share and fully-diluted earnings per share have been calculated on the assumption that the stock split was implemented at the beginning of FY3/2025.

(2) Consolidated Financial Position

	Total assets		Net assets		Equity ratio
	Million yen		Million yen		%
3Q of FY3/2026	64,719		32,432		39.1
FY3/2025	66,346		36,323		44.1

(Reference) Equity capital (million yen) 3Q of FY3/2026: 25,281 FY3/2025: 29,256

2. Cash Dividends

	Dividend per share				
	1Q-end	2Q-end	3Q-end	FY-end	Total
FY3/2025	Yen 0.00	Yen 0.00	Yen 60.98	Yen 74.00	Yen 134.98
FY3/2026	40.19	44.61	38.96		
FY3/2026 (Plan)				2.60	—

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(Notes) (1) Revision of the dividend forecast disclosed recently: None

(2) Breakdown of dividend for 1Q of FY3/2026: common dividend 40.19 yen

Breakdown of dividend for 2Q of FY3/2026: common dividend 44.61 yen

Breakdown of dividend for 3Q of FY3/2026: common dividend 38.96 yen

(3) The Company conducted a 15-for-1 stock split of its common stock with an effective date of January 1, 2026. By taking into consideration the impact of the stock split, the fraction to the third decimal place of the year-end dividend for FY3/2026 (forecast) resulting from the 15-for-1 stock split is rounded up to the second decimal place. Total annual dividends for FY3/2026 (forecast) are not presented because simple sums cannot be made due to the implementation of the stock split. If the stock split is not taken into account, the year-end dividend for FY3/2026 (forecast) is estimated to be 38.96 yen and the annual dividend to be 162.72 yen.

3. Consolidated Forecasts for FY3/2026 (April 1, 2025 – March 31, 2026)

(Percentages indicate year-over-year changes.)

	Net Sales	Operating income	Ordinary income	Net Income attributable to owners of the parent	Income per share
Full year	Million yen % 168,000 (13.7)	Million yen % 9,500 17.7	Million yen % 9,600 16.1	Million yen % 6,100 (32.0)	Yen 10.60

(Notes) (1) Revision of the earnings forecasts disclosed recently: No

(2) The Company conducted a 15-for-1 stock split of its common stock with an effective date of January 1, 2026. Earnings per share of the consolidated earnings forecasts for FY3/2026 is calculated by using the average number of shares outstanding based on the end of the current third quarter of FY3/2026, taking into consideration the impact of the stock split. If the stock split is not taken into account, earnings per share is estimated to be 159.02 yen.

* Notes

(1) Significant changes in the scope of consolidation during the period : No

(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):

3Q of FY3/2026 599,198,745 FY3/2025 597,905,745

(b) Number of treasury shares at the end of the period:

3Q of FY3/2026 27,881,925 FY3/2025 5,961,765

(c) Average number of shares outstanding during the period (cumulative for quarter)

3Q of FY3/2026 576,747,770 3Q of FY3/2025 597,037,959

* 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 and the number of treasury shares at the end of the current third quarter of FY3/2026, and the average number of shares outstanding during the period (cumulative for the quarter) have been calculated on the assumption that the stock split was implemented at the beginning of FY3/2025.

* Review of the attached quarterly consolidated financial statements by the certified public accountant or then auditing firm : Yes (optional)

* 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

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of reasons. For precautions on usage of forecasts of future performance, please refer to the section "1. Qualitative Information on Financial Results for Current First Quarter, (3) Description of Consolidated Earnings Forecast and Other Forward-looking Information" on page 4 of the attachments

(How to receive the supplemental materials for the financial results and the results briefing video of 3Q of FY 3/2026)
The supplemental material for the financial results provided and the results briefing video are scheduled to be uploaded on the Company's website on February 12, 2026.

1. Overview of Business Results

(1) Overview of Business Results for the First Nine Months of FY3/2026

In the first nine months of FY3/2026 (April 1, 2025 – December 31, 2025), the impact of the U.S. tariff policy was seen mainly in the automobile industry, and the future outlook remained uncertain. Meanwhile, Japan's economy continued its trend of gradual recovery, driven by improvements in corporate earnings and the employment environment. Industrial production in the transportation equipment sector gradually recovered from the decline in the previous fiscal year, and production in the electronic parts and device industries, etc. remained firm.

Under these circumstances, on November 13, 2025, UT Group renewed its Fifth Medium-term Business Plan with FY3/2026 as the first year. With the increase in the number of people who choose workstyles that align with their lifestyles, the labor market of non-regular employees with high employment mobility has been expanding, while the labor shortage has become noticeable, making it even more difficult to hire workers year by year. Given such changes in the business environment, UT Group is fundamentally reviewing its conventional relationship with employees—from them joining UT Group through to their retirement. We will recognize workers as valuable customers from the application stage and build long-term, life-time partnerships with them by enabling workers to freely enter and leave the company and by enhancing our service, thereby strengthening our relationship with these workers. We desire to thereby achieve improvement in “work-time value¹” and sustainable business growth. With the Medium-term Business Target of “building a foundation for sustainable business growth through human capital investment,” we have categorized the needs of workers and companies into four types and have reorganized them into business organizations suitable for each type. At the same time, by granting shares to workers as a part of making investments in human capital, we are establishing a continuous relationship with workers, and enhancing their sense of belonging and motivation with the aim of positioning them as drivers of corporate growth.

In the first nine months of FY3/2026, net sales declined due to the sale of the Vietnam Business at the end of the previous fiscal year, but excluding the impact, sales remained at the same level year-on-year. Operating income increased on the back of a review of hiring methods and successful negotiations on unit prices, and an improvement in gross margin. Regarding the supply system, although the employee turnover rate is on an improving trend, the number of hires has not increased due to increases in hiring unit costs and other factors, and the number of technical employees has decreased year-on-year. In response to this situation, we are preparing for the introduction of a stock-based compensation system for employees from the current FY3/2026 with the aim of increasing engagement with employees and improving retention and rejoining rates.

Going forward, we will continue to invest in human capital and focus on improving hiring efficiency by making efforts on acquiring a wide range of human resource demand through proactive sales activities and on matching them with job offers.

As a result of the above, in the first nine months of FY3/2026, UT Group recorded² net sales of 125,329 million yen (down 8.4% from 136,882 million yen in the same period of the previous year, due to the sale of the Vietnam Business at the end of FY3/2025), operating income of 8,084 million yen (up 22.8% from 6,584 million yen), and ordinary income of 8,168 million yen (up 21.1% from 6,742 million yen). Compared to the same period of the previous year when the sale of UT Technology Co. and UT Construction Co. resulted in recording extraordinary income of approximately 5.9 billion yen as gain on sale of shares of subsidiaries and associates, net income attributable to owners of the parent was 5,366 million yen (down 35.5% from 8,320 million yen). The number of technical employees was 33,126 (down 25,729³ from 58,855 a year ago).

*1. Lifetime sales generated per job seeker who works intermittently at UT Group.

*2. EBITDA, which was previously disclosed, has been omitted from FY3/2026 due to the revision of voluntary disclosure indicators.

*3. The number of technical employees decreased by 24,813 from FY3/2025 due to the sale of Green Speed Joint Stock Company in March 2025.

The operating results of each business segment are summarized as follows. From the interim of FY3/2026, UT Group changed its reportable segments from the previous five segments (Manufacturing Business, Area Business, Solutions Business, Nikkei Worker Business, and Vietnam Business) to the new four segments (Motor & Energy Business, Semiconductor Business, Agent Business, and Next Career Business). For details of each of the four segments, please refer to "2. Quarterly Financial Statements and Significant Notes (3) Notes to Quarterly Consolidated Financial Statements (Notes to Segment Information, etc.)"

(Motor & Energy Business)

The Motor & Energy Business Segment provides human resources services for manufacturing companies, primarily in the automotive industry.

During the first nine months of FY3/2026, due to the impact of the U.S. tariff policy and other factors, the outlook remained uncertain, and demand for human resources remained sluggish. Under these circumstances, there was a need to flexibly and rapidly secure and retain workers in line with production plans, and we have therefore focused on building services that respond to diverse employment types and employment needs. Meanwhile, a downward trend in cost-effectiveness caused by increasing costs for recruitment media and others led to a decrease in recruitment cost efficiency. However, by improving the applicant-to-hire matching rate and making progress in use of Japanese-Brazilian workers, we will work to reduce per-person hiring costs. In addition, we are continuing to strengthen our sales activities to provide client companies with a better understanding of our dispatch of Japanese-Brazilian workers. In the first nine months of FY3/2026, with the aim of providing optimal services for each client company, some of the client companies have been transferred from the Agent Business to the Motor & Energy Business, which received approximately 1,000 technical engineers accordingly.

As a result, in the first nine months of FY3/2026, the segment recorded net sales of 39,252 million yen (up 13.0% from 34,735 million yen in the same period of the previous year) and segment income of 3,329 million yen (up 14.4% from 2,911 million yen), while the number of technical employees was 8,644 (an increase of 587 from 8,057 a year ago).

(Semiconductor Business)

The Semiconductor Business Segment provides human resources services for manufacturing companies, primarily in the semiconductor industry.

During the first nine months of FY3/2026, investments in advanced process and memory equipment supported demand for workers and the segment sales were solid. Segment income improved year-on-year as a result of efforts to negotiate per-person billing rates in the dispatch business and to optimize the allocation of workers in their dispatched workplaces. In addition, to meet the strong demand for engineers, we worked to improve the efficiency of the recruitment process, such as reviewing the recruitment population, to build a foundation for engineer training and to strengthen sales activities. In the first nine months of FY3/2026, with the aim of providing optimal services for each client company, some of the client companies have been transferred from the Agent Business to the Semiconductor Business, which received approximately 100 technical engineers accordingly.

As a result, in the first nine months of FY3/2026, the segment recorded net sales of 28,159 million yen (up 2.6% from 27,445 million yen in the same period of the previous year) and segment income of 2,766 million yen (up 28.9% from 2,145 million yen), while the number of technical employees was 6,621 (a decrease of 145 from 6,766 a year ago).

(Agent Business)

The Agent Business Segment provides human resources services for local small and medium-sized companies.

During the first nine months of FY3/2026, the segment made steady progress in the organizational integration implemented in the previous fiscal year, and worked on better management of standby workers and vacant company housing, and on reviewing inefficient hiring. We have also focused on starting a newly-launched job placement service, and have introduced to applicants not only job openings for our own employees, but also direct employment opportunities at client companies and job openings by our peers, which resulted in a significant increase in the number of job opportunities we can introduce to them. In line with this, we have categorized areas according to the size of the

manufacturing dispatch market and our current market share to strengthen sales activities and improve efficiency. In the first nine months of FY3/2026, with the aim of providing more optimal services to client companies, some of the client companies have been transferred from the operating companies in the Agent Business to the operating companies in the Motor & Energy Business and the Semiconductor Business. Accordingly, approximately 1,100 technical employees have been transferred from the Agent Business.

As a result, in the first nine months of FY3/2026, the segment recorded net sales of 47,449 million yen (down 6.6% from 50,828 million yen in the same period of the previous year) and segment income of 1,599 million yen (up 66.6% from 959 million yen), while the number of technical employees was 15,247 (a decrease of 1,443 from 16,690 a year ago).

(Next Career Business)

The Next Career Business Segment 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.

During the first nine months of FY3/2026, segment sales decreased year-on-year due to a decrease in the number of technical employees mainly caused by workforce reduction of some client companies, which started in the first quarter. In order to alleviate the impact of this sales decline, we are making efforts to acquire new large-scale orders and to strengthen recruitment in the power equipment-related field. Organizational restructuring to improve profitability is also progressing, and Fujitsu UT Co., Ltd. and UT FSAS Crea Co., Ltd. merged on October 1, 2025. In the similar way, UT MESC Co., Ltd. and UT HITES Co., Ltd. are also scheduled to merge on April 1, 2026.

As a result, in the first nine months of FY3/2026, the segment recorded net sales of 10,999 million yen (down 6.1% from 11,717 million yen in the same period of the previous year) and segment income of 424 million yen (down 5.3% from 448 million yen), while the number of technical employees was 2,614 (an increase of 85 from 2,529 a year ago).

(2) Summary of Financial Condition for the Nine Months Ended December 31, 2025

(i) Assets, Liabilities and Net Assets

(Assets)

Current assets as of the end of the current third quarter of FY3/2026 decreased by 489 million yen from the end of FY3/2025 to 53,780 million yen. This was mainly due to a decrease of 563 million yen in notes and accounts receivable – trade. Non-current assets amounted to 10,938 million yen, a decrease of 1,138 million yen from the end of FY3/2025. The main reason was a decrease of 608 million yen in Software due to amortization.

As a result, total assets amounted to 64,719 million yen, a decrease of 1,627 million yen from the end of FY3/2025.

(Liabilities)

Current liabilities at the end of the current third quarter of FY3/2026 increased by 364 million yen from the end of FY3/2025 to 23,292 million yen. This was mainly due to a decrease of 1,624 million yen in Income taxes payable and a decrease of 419 million yen in Accounts payable despite an increase of 2,079 million yen in Accrued expenses and an increase of 783 million yen in Deposits received. Non-current liabilities totaled 8,994 million yen, an increase of 1,898 million yen from the end of FY3/2025. This was mainly due to an increase of 1,962 million yen in Long-term borrowings. In sum, total liabilities amounted to 32,286 million yen, an increase of 2,262 million yen from the end of FY3/2025.

(Net assets)

Net assets at the end of the current third quarter of FY3/2026 decreased by 3,890 million yen from the end of FY3/2025 to 32,432 million yen. This was mainly attributable to the payment of 6,170 million yen in dividends from retained earnings and the purchase of own shares of 3,402 million yen, despite the recording of 5,366 million yen as profit attributable to owners of the parent. As a result, the equity ratio was 39.1%, compared to 44.1% at the end of FY3/2025.

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

Consolidated full-year earnings forecast for FY3/2026, which were announced on November 13, 2025, remains unchanged.

2. Quarterly Consolidated Financial Statements and Significant Notes

(1) Quarterly Consolidated Balance Sheets

(Million yen)

	As of March 31, 2025	As of December 31, 2025
Assets		
Current assets		
Cash and deposits	31,708	31,911
Notes and accounts receivable - trade	19,717	19,154
Work in process	52	73
Raw materials and supplies	116	49
Other	2,998	3,051
Allowance for doubtful accounts	-323	-459
Total current assets	54,270	53,780
Non-current assets		
Property, plant and equipment	815	779
Intangible assets		
Goodwill	4,468	4,225
Software	3,177	2,569
Other	1,729	1,605
Total intangible assets	9,375	8,401
Investments and other assets		
Investment securities	6	15
Long-term loans receivable	1	0
Long-term prepaid expenses	42	12
Deferred tax assets	1,376	1,333
Other	461	403
Allowance for doubtful accounts	-2	-7
Total investments and other assets	1,885	1,757
Total non-current assets	12,076	10,938
Total assets	66,346	64,719

(Million yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	194	86
Current portion of long-term borrowings	2,199	2,900
Accounts payable - other	2,040	1,621
Accrued expenses	8,291	10,370
Lease liabilities	7	3
Income taxes payable	3,125	1,500
Accrued consumption taxes	2,787	2,679
Provision for bonuses	2,144	1,152
Provision for bonuses for directors (and other officers)	17	77
Deposits received	2,044	2,827
Other	74	71
Total current liabilities	22,927	23,292
Non-current liabilities		
Long-term borrowings	5,695	7,657
Lease liabilities	5	6
Retirement benefit liability	1,116	1,090
Deferred tax liabilities	266	225
Other	12	13
Total non-current liabilities	7,096	8,994
Total liabilities	30,023	32,286
Net assets		
Shareholders' equity		
Share capital	1,402	1,515
Capital surplus	1,054	1,167
Retained earnings	27,692	26,887
Treasury shares	-890	-4,293
Total shareholders' equity	29,258	25,278
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	-1	3
Total accumulated other comprehensive income	-1	3
Share acquisition rights	5,732	5,665
Non-controlling interests	1,334	1,485
Total net assets	36,323	32,432
Total liabilities and net assets	66,346	64,719

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

(Million yen)

	For Nine months Ended December 31, 2024	For Nine months Ended December 31, 2025
Net sales	136,882	125,329
Cost of sales	112,889	100,843
Gross income	23,993	24,486
Selling, general and administrative expenses	17,408	16,401
Operating income	6,584	8,084
Non-operating income		
Interest income	21	29
Foreign exchange gains	32	0
Gain on valuation of derivatives	16	—
Subsidies for employment adjustment	125	97
Dividend income of insurance	14	6
Other	26	35
Total non-operating income	236	169
Non-operating expenses		
Interest expenses	74	53
Commission expenses	0	28
Other	3	3
Total non-operating expenses	78	85
Ordinary income	6,742	8,168
Extraordinary income		
Gain on sale of non-current assets	1	1
Gain on sale of shares of subsidiaries and associates	5,897	—
Gain on bargain purchase	65	—
Gain on reversal of share acquisition rights	6	—
Total extraordinary income	5,970	1
Extraordinary losses		
Loss on retirement of non-current assets	38	19
Restructuring cost	—	4
The 30th anniversary commemoration cost	7	7
Total extraordinary losses	45	31
Income before income taxes	12,667	8,137
Income taxes	4,001	2,554
Income	8,666	5,582
Income attributable to non-controlling interests	346	216
Income attributable to owners of parent	8,320	5,366

(Quarterly Consolidated Statements of Comprehensive Income)

(Million yen)

	For Nine months Ended J December 31, 2024	For Nine months Ended December 31, 2025
Income	8,666	5,582
Other comprehensive income		
Valuation difference on available-for-sale securities	-0	5
Foreign currency translation adjustment	2	—
Total other comprehensive income	1	5
Comprehensive income	8,667	5,588
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	8,318	5,371
Comprehensive income attributable to non-controlling interests	348	216

(3) 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. For the Nine-Month Period of FY3/2025 (from April 1, 2024 to December 31, 2024)

(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, 2024	Common stock	3,817	96.15	March 31, 2024	June 24, 2024	Retained earnings

Note: The dividend per share is comprised of 96.15 yen in ordinary dividend.

(2) Dividends whose record date falls in the first nine months of FY3/2026 but whose effective date comes after December 31, 2025

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 February 12, 2025	Common stock	2,430	60.98	December 31, 2024	March 18, 2025	Retained earnings

Note: The dividend per share is comprised of 60.98 yen in ordinary dividend.

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

Not applicable

2. For the Nine-Month Period of FY3/2026 (from April 1, 2024 to December 31, 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
Board of Directors meeting, held on November 13, 2025 ³	Common stock	1,705	44.61	September 30, 2025	December 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.

(3) The dividend per share is comprised of 44.61 yen in ordinary dividend.

(2) Dividends whose record date falls in the first nine months of FY3/2026 but whose effective date comes after December 31, 2025

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 February 12, 2026	Common stock	1,483	38.96	December 31, 2025	March 23, 2026	Retained earnings

Note: The dividend per share is comprised of 38.96 yen in ordinary dividend.

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

The Company repurchased 398,600 shares of treasury stock based on the resolution of the Board of Directors meeting held on February 12, 2025. The Company also repurchased 805,400 shares of treasury stock based on the resolution of the Board of Directors meeting held on May 14, 2025, and 169,400 shares of treasury stock based on the resolution of the Board of Directors meeting held on August 8, 2025. In addition, the Company repurchased 87,900 shares of treasury stock based on the resolution of the Board of Directors meeting held at November 13, 2025. As a result, treasury stock increased by 3,402 million yen during the first nine months of FY3/2026, resulting in treasury stock of 4,293 million yen at the end of the third quarter of FY3/2026.

(Application of special accounting methods for presenting consolidated financial statements)

(Calculation of tax expenses)

Taxes are calculated by multiplying profit before income taxes by the reasonably estimated effective tax rate after adjustments for tax effect accounting to the profit income before income taxes for the current consolidated fiscal year ending March 31, 2026 including the third quarter. 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.

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 For the Nine-Month Period of FY3/2025 (from April 1, 2024 to December 31, 2024)

1. Sales and income (loss) by segment

(Million yen)

	Reportable Business Segments						Adjustment amount ^{1,2}	Amounts on the consolidated statements ³
	Motor & Energy Business	Semiconductor Business	Agent Business	Next Career Business	Vietnam Business	Total		
Sales								
Dispatching	29,270	18,321	48,032	5,334	10,216	111,175	—	111,175
Contracting	4,139	8,712	1,271	6,312	1,528	21,964	—	21,964
Other	1,321	372	1,481	29	469	3,675	67	3,742
Revenue from contracts with customers	34,731	27,405	50,785	11,677	12,215	136,815	67	136,882
Sales to clients	34,731	27,405	50,785	11,677	12,215	136,815	67	136,882
Inter-segment sales or transfers	3	39	43	40	—	127	-127	—
Total	34,735	27,445	50,828	11,717	12,215	136,942	-59	136,882
Segment income	2,911	2,145	959	448	200	6,665	-80	6,584

Notes: (1) The 67 million yen adjustment to sales to external clients is recorded as sales of the head office that are not attributable to any business segment.

(2) Adjustment to segment income (loss) of 80 million yen is elimination of inter-segment transactions.

(3) Segment income is adjusted to correspond to operating income in the consolidated statements of income.

2. Impairment losses of non-current assets or goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

The Agent Business segment includes BeNEXT Partners Inc. in the scope of consolidation following the acquisition of all of its shares in April 2024.

The increase in goodwill resulting from this event is 1,147 million yen in the first nine months of FY3/2025.

II For the Nine-Month Period of FY3/2026 (from April 1, 2025 to December 31, 2025)

1. Sales and income (loss) by segment

(Million yen)

	Reportable Business Segments					Adjustment amount ¹	Amounts on the consolidated statements ²
	Motor & Energy Business	Semiconductor Business	Agent Business	Next Career Business	Total		
Sales							
Dispatching	34,647	19,267	44,191	6,218	104,325	—	104,325
Contracting	3,325	8,371	1,421	4,666	17,785	—	17,785
Other	1,272	476	1,397	72	3,218	—	3,218
Revenue from Contracts With customers	39,246	28,114	47,010	10,957	125,329	—	125,329
Sales to clients	39,246	28,114	47,010	10,957	125,329	—	125,329
Inter-segment sales or transfers	6	45	439	41	532	-532	—
Total	39,252	28,159	47,449	10,999	125,861	-532	125,329
Segment income	3,329	2,766	1,599	424	8,119	-34	8,084

Notes: (1) Adjustment to segment income (loss) of 34 million yen is elimination of inter-segment transactions.

(2) Segment income (loss) is adjusted to correspond to operating income in the consolidated statements of income.

2. Impairment losses of non-current assets or goodwill, etc. by reportable segment

Not applicable.

3. Information on changes in reportable segments

Due to the sale of Green Speed Joint Stock Company (which comprised the Vietnam Business Segment in FY3/2025) in March 2025 as well as the implementation of reorganization, as of the current first nine months of FY3/2026 UT Group has changed its reportable segments from the previous five segments (Manufacturing Business, Area Business, Solutions Business, Nikkei Worker Business, and Vietnam Business) to the new four segments (Motor & Energy Business, Semiconductor Business, Agent Business, and Next Career Business). The main businesses of each segment are stated in the following Reference Information.

The segment information for the first nine months of FY3/2025 has been restated based on the new classification.

(Reference Information)

(1) Motor & Energy Business: Provision of human resources services to major automobile manufacturers

This segment is mainly focused on human resources services for major automobile manufacturers. It was formed from the “Transportation Equipment” subsegment and part of the “Industrial and Commercial Machinery” subsegment of the former “Manufacturing Business,” and also incorporated the “Nikkei Worker Business” which was engaged in the dispatch of Nikkei workers. We aim to increase our market share in the automotive industry by matching the human resource needs of large-scale mobilization with short delivery times in order to respond to industry-specific production fluctuations, with the needs of

job seekers who want to work with high wages the same day they are hired. In addition, we provide services to dispatch Nikkei workers to areas which have attracted fewer Japanese workers due to population decline.

(2) Semiconductor Business: Provision of human resources services to major semiconductor manufacturers

This segment is mainly focused on human resources services for major semiconductor manufacturers. The segment was reorganized from the “Electronics” subsegment and a part of the “Industrial and Commercial Machinery” subsegment of the former “Manufacturing Business,” and also incorporated UT Toshiba Co., Ltd., which was engaged in worker dispatch services in the semiconductor-related and other areas. By securing and training semiconductor business workers, who are in short supply nationwide, along with building cross-industry human resource systems throughout the semiconductor industry and training engineers, we aim to respond to medium- to long-term needs for workers, and further increase our market share in the semiconductor industry.

(3) Agent Business: Provision of community-based human resources services

This segment has a recruitment agent function for job seekers, and conducts paid employment placement business in addition to the dispatching and contracting business formerly conducted by the Area Business. We will work to solve companies' challenges by matching companies that are struggling with hiring issues due to a worsening labor shortage with job seekers who want to work in the area where they live, from among more than 10,000 applicants to UT Group each month. Regardless of the dispatch job openings that UT Group has available, we will introduce applicants to a wide variety of jobs, such as direct employment opportunities at client companies, in order to increase the successful matching ratio of applicants to companies, and to improve business growth and profitability.

(4) Next Career Business: Acceptance of human resources and provision of human resources services associated with the structural reform of major manufacturing industries

This segment consists of UT's operating companies that are affiliated with Fujitsu and Hitachi in the former Solution Business segment. We support major corporate groups' HR strategies that are focused on resolving management issues such as the re-employment of retirees. We also provide new workplaces to personnel from major companies so that they can utilize their skills to play an active role. By providing workplaces where the human resources we have accepted can make the most of their skills, we aim for the optimal allocation of workers across companies.

(Notes on statement of cash flows)

UT Group has not prepared a quarterly consolidated statement of cash flows in the first nine months of FY3/2026. The amount of depreciation (including amortization of intangible assets excluding goodwill) and the amount of amortization of goodwill in the first nine months are as follows.

(Million yen)

	For Nine Months Ended December 31, 2024	For Nine Months Ended December 31, 2025
Depreciation and amortization	1,144	1,032
Goodwill amortization	397	300