1Q of Fiscal Year Ending March 31, 2027

Financial Results

August 7, 2026

UT Group Co., Ltd.

Securities Code: 2146(TSE Prime Market)

Summary of 1Q FY3/2027

Operating income increased significantly on a slight increase in net sales, recording the highest quarterly income and progressing well against forecasted.

- Progress in optimizing human capital value and terms negotiations led to a slight increase in net sales.
- Recorded 330 million yen in stock-based compensation expenses under cost of sales for 1Q, while the gross income margin improved due to measures such as optimizing non-performing staff.
- Recruitment expenses were reduced through efficient hiring efforts, leading to a significant increase in operating income.
- Recruitment costs declined q-o-q, whereas enhanced hiring efficiency halted the decline in headcount, turning it into net expansion over the prior quarter.

Sales	42.2 billion yen	Up 1.2% y-o-y	Progress vs. forecast 25%
Gross income	8.3 billion yen	Up 4.9% y-o-y	Progress vs. forecast 26%
Operating income	3.5 billion yen	Up 42.4% y-o-y	Progress vs. forecast 35%
The number of technical employees	33,008	Down 2.2% y-o-y	86 increase over the prior Q

Overview of Net Sales by Field

1Q: Focus on optimizing talent value and negotiating conditions
2Q onward: Aim to drive sales growth through further headcount expansion in the Semiconductor Sector

- While net sales in the automotive sector declined due to a decrease in technical staff, this impact was offset by strong demand in the semiconductor sector, leading to overall sales growth.
- The regional staffing services and the staffing services for JVs with the Fujitsu Group and the Hitachi Group performed stably.

	Net sales	Increase from 1Q FY3/2026	Year-on-Year
Total, consolidated basis	42.2 billion yen	+0.49 billion yen	+1.2%
Automotive Sector Staffing & Placement	12.3 billion yen	△ 0.73 billion yen	△ 5.6%
Semiconductor Sector Staffing & Placement	10.1 billion yen	+0.75 billion yen	+8.1%
Regional Staffing & Placement	16.0 billion yen	+0.45 billion yen	+2.9%
JVs with Fujitsu & Hitachi	3.6 billion yen	+0.01 billion yen	+0.5%

FY3/2027 Business Strategy

Aim for revenue growth and higher profitability by enhancing the value of employees, managing vacancies, and controlling recruitment costs.

Three strategic actions

01 Staffing

Increasing value of workers and promoting transfer to jobs with good working conditions

- Propose employee value and promoting transitions to high-unit-price projects
- Net headcount growth while controlling recruitment costs
- Expand the utilization of foreigners

02 Placement

Expanding job opportunities according to each employee's career and lifestyle

- Expand new job openings from major clients
- Maximize the effective utilization of the candidate pool
- Improve the efficiency of matching job openings with applicants

03 Tamaru Work

Returning profits to employees through stock-based compensation
Enhancing user convenience of the member app

- June 2026: Execute the initial share delivery
- July 2026: Launch the Tamaru Work app
- Jan. 2027: Plan to update the app

Actions Taken in 1Q

Focus on employee value propositions and client negotiations
Scale up our team capacity to meet strong semiconductor demand

Main actions taken in 1Q

Staffing Services

- Sales per person company-wide increased by 3% y-o-y, driven by value propositions.
- Technical employee headcount turned to net growth q-o-q due to expansion in the semiconductor sector (Semiconductor headcount: +169 q-o-q).

Placement Services

- Job openings acquired exceeded 10,000 at the end of 1Q.
- Placements in the Automotive Sector surpassed 50 and job placement referred by alliances in the Regional Field surpassed 200 in 1Q.

Tamaru Work

- Launched the Tamaru Work app on July 1, 2026.→ Plan to be integrated to the UT Internal app in January 2027.

Major actions taken in the Semiconductor Sector

1Q sales in the Sector	1Q monthly average job openings in the Sector
10.1 billion yen	**635**
+8.1% y-o-y	+149% y-o-y

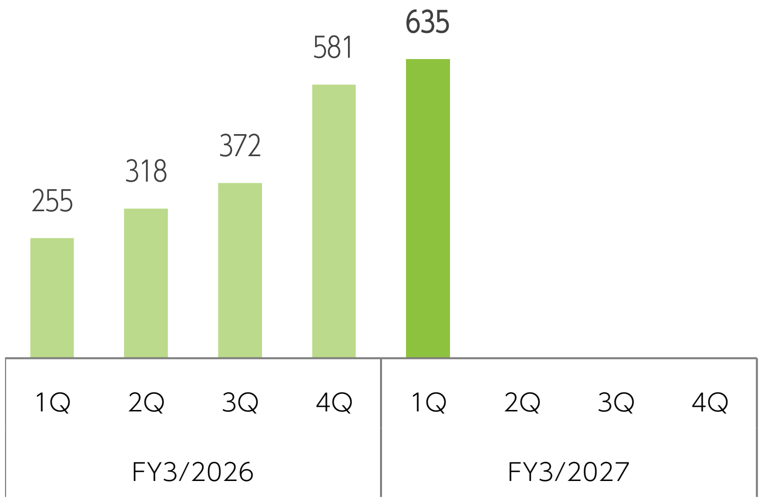
Accelerate hiring from 2Q onward to establish the strong supply system

1Q Highlights

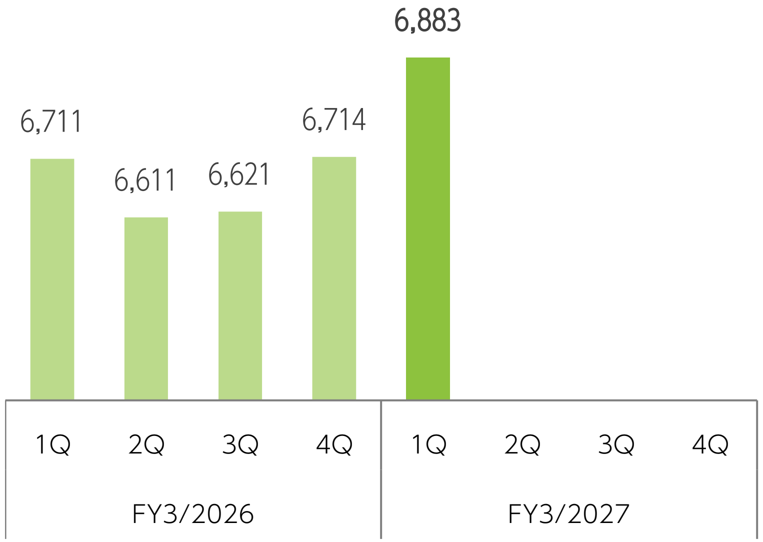
Increase in job listings, technical staff, and sales in the Semiconductor Sector

- Increased job openings driven by demand related to generative AI. Achieved headcount growth with higher hiring efficiency through internal transfer programs and other initiatives.
- Sales grew achieved through an increase in technical employees and higher sales per person was resulted from enhanced talent value.

Average Monthly Job Openings in the Semiconductor Sector

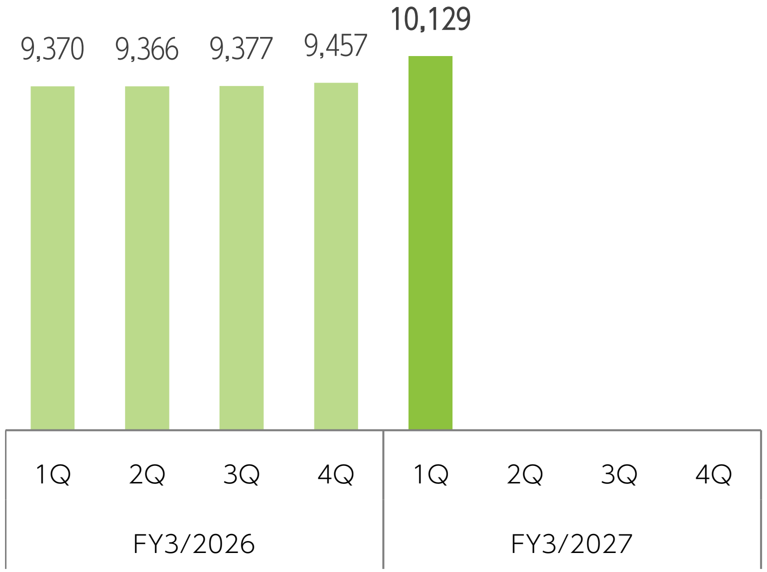


Technical employee headcount in the Semiconductor Sector



Sales in the Semiconductor sector

[Million yen]



“Tamaru Work” App: Platform for Workers

Launched official mobile app.
Completes the process from application to interview, and sequentially expand job listings and internal transfer.

Official App Reference Screenshot

- Search over 8,000 job listings nationwide
- Point accumulation based on working hours, redeemable for company stock
- An "internal transfer" program allowing employees to choose their transfer timing

Enhanced “Tamaru Work” Services: Open Transfer Program

Establish an environment where employees can continue working without interrupting their income or career growth, through a system that allows them to select and transfer workplaces without resigning.

Four merits to workers

01

Search and apply nationwide using our proprietary "UT App"

Flexible work options catering to diverse needs, such as high income, proximity to home, and skill development or career growth.

02

Change workplaces while maintaining employment

Transition to a new workplace while remaining with UT, enabling new challenges while securing income and lifestyle stability.

03

Consult a professional whenever in doubt with our reliable support system

If you have any concerns, you can consult a career transfer agent at any time to find your next workplace together.

04

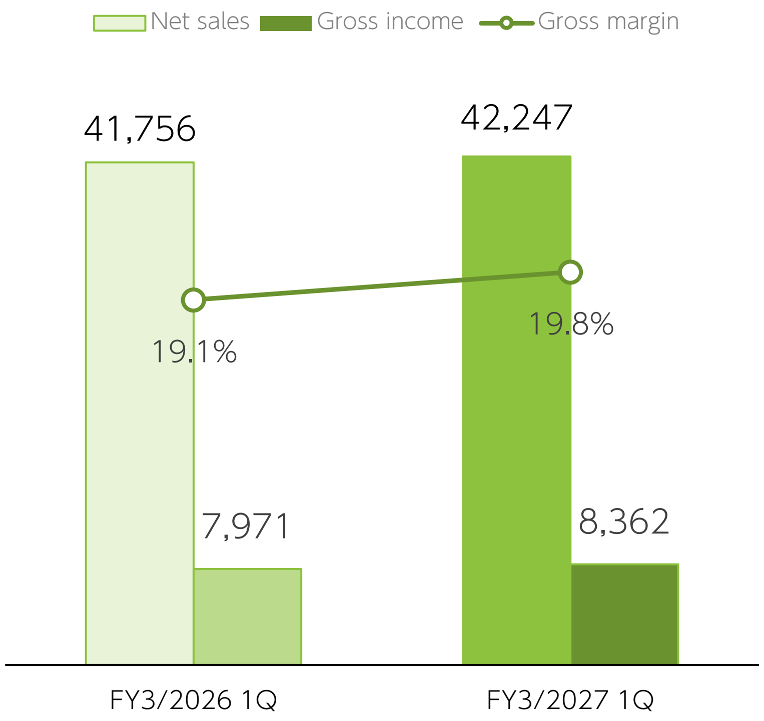
Seamless process from application to transfer

No resignation or job-change procedures required. We support a smooth start by minimizing procedural burdens.

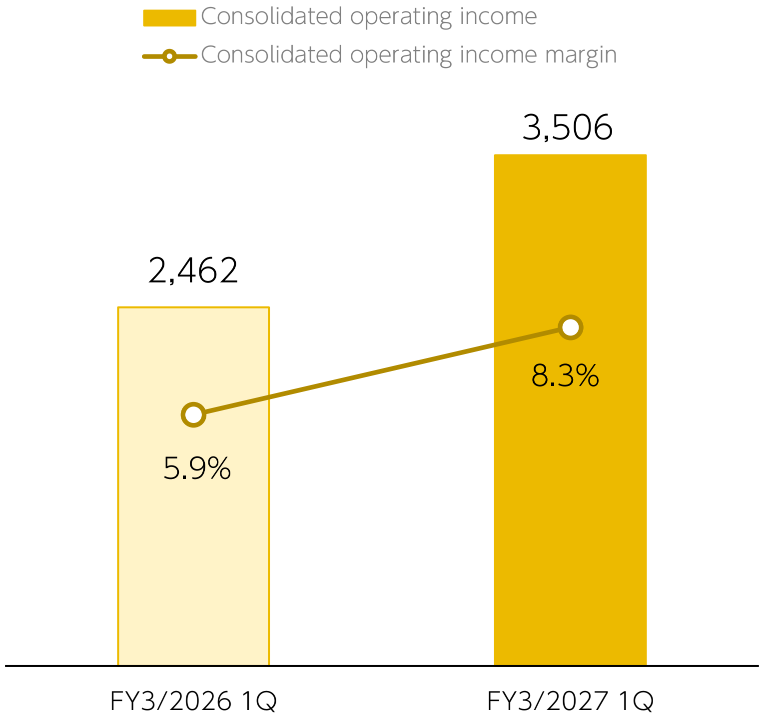
Financial Highlights

- Net sales increased slightly, as strong demand in the Semiconductor Sector offset declining sales in the Automotive Sector.
- Gross income margin improved and income grew due to measures such as the optimization of underutilized personnel, despite recording 330 million yen in stock-based compensation expenses under cost of sales in 1Q.
- Operating income increased significantly with higher income margins, driven by reduced recruitment costs through efficient hiring practices, EPS also increased in line with income growth.

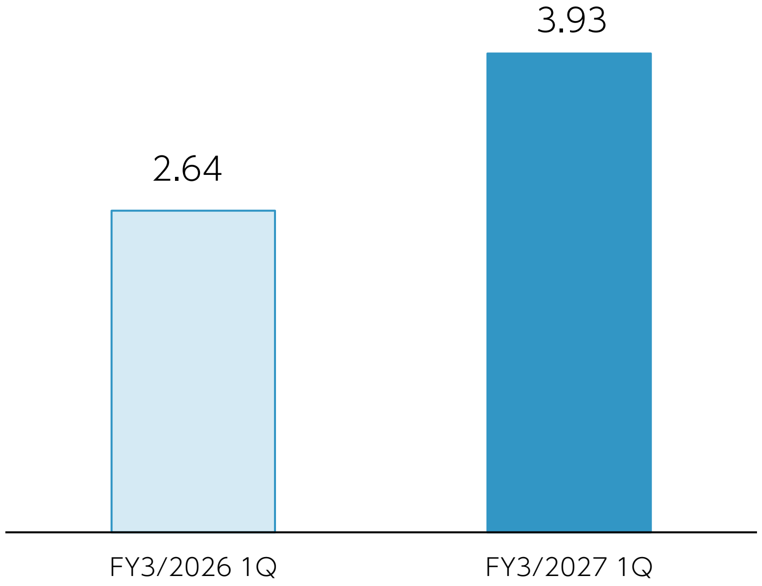
Net sales / Gross income / Gross margin (Million yen)



Consolidated operating income and Consolidated operating income margin (Million yen)



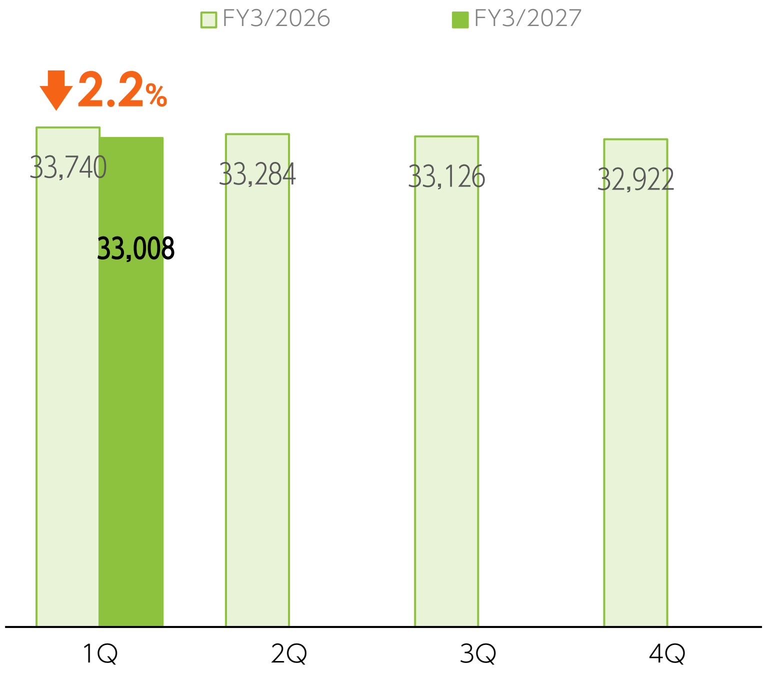
Net income per share（EPS） (yen)



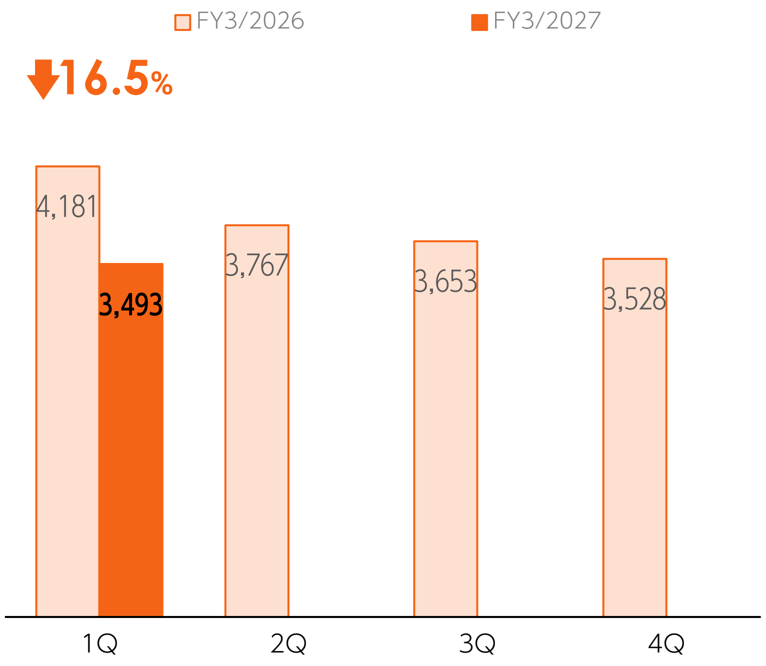
Trends in Technical Employee Headcount

- While technical employee headcount decreased y-o-y, the downward trend has bottomed out. Driven by robust semiconductor demand, headcount shifted to an upward trend in 1Q q-o-q.
- Automotive: Hiring was intentionally reduced. Semiconductors: Aggressive hiring has commenced, with plans to further accelerate recruitment from 2Q onward.
- Through post-joining follow-ups and the promotion of the open transfer program, the turnover rate remains stable. We will continue aiming to maintain or further reduce this level.

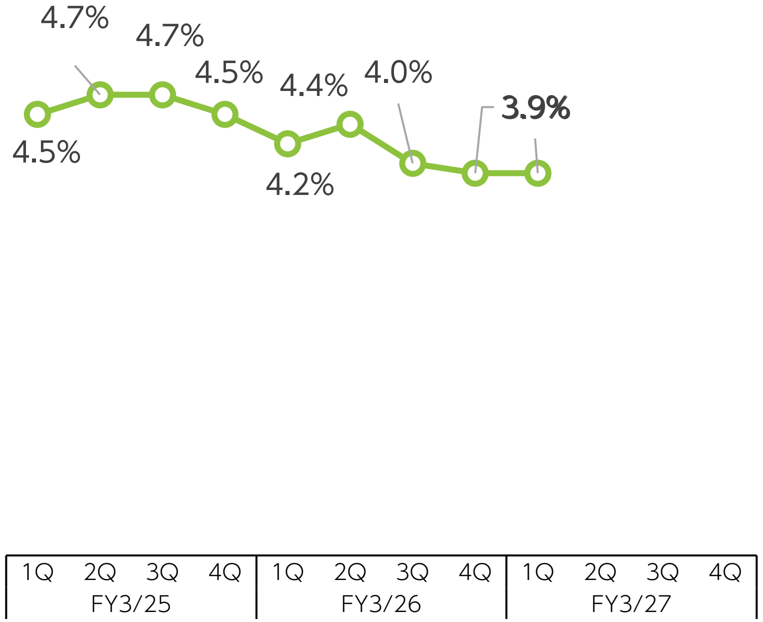
Technical employee headcount (Person)



Number of hires (Person)



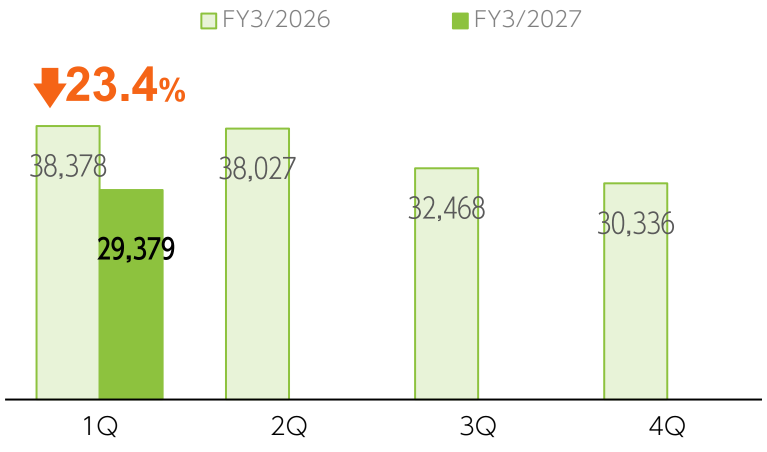
Employee turnover rate [%]



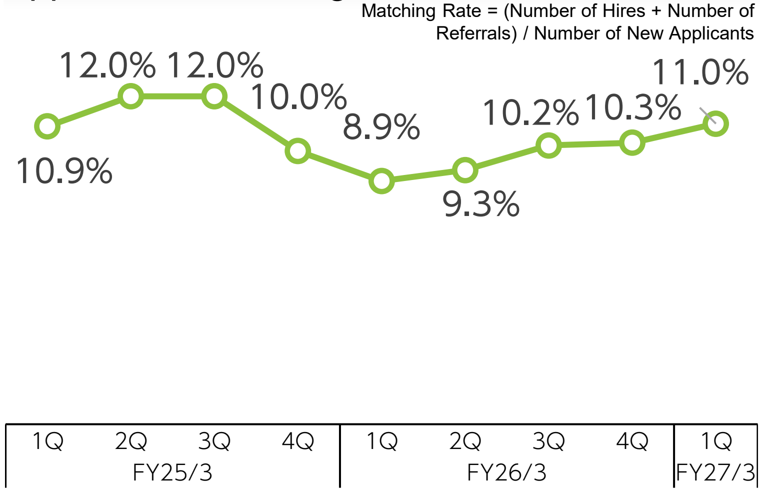
Recruitment-related KPIs Across Three Main Sectors

* Automotive, Semiconductor and Regional Staffing & Placement

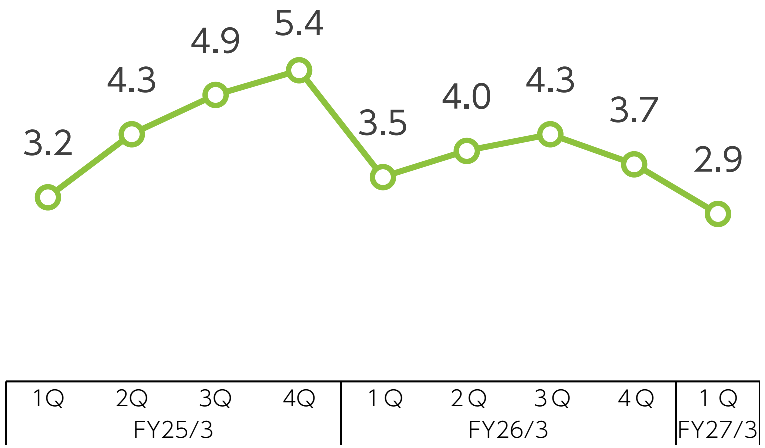
Applicants



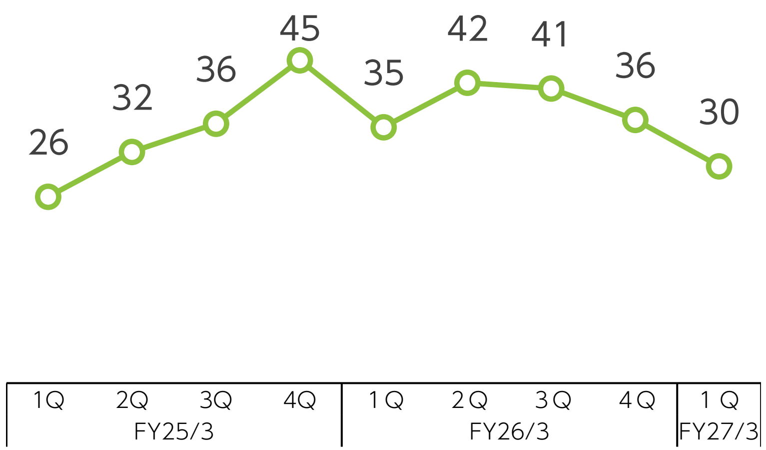
Application matching rate



Application unit cost



Hiring unit cost



Number of Applicants

- Decreased as recruitment expenses were curtailed to pursue hiring efficiency.

Applicant Matching Rate

- Improved due to the optimization of hiring channels, leading to a higher rate of applicants successfully joining the company.

Cost per Applicant

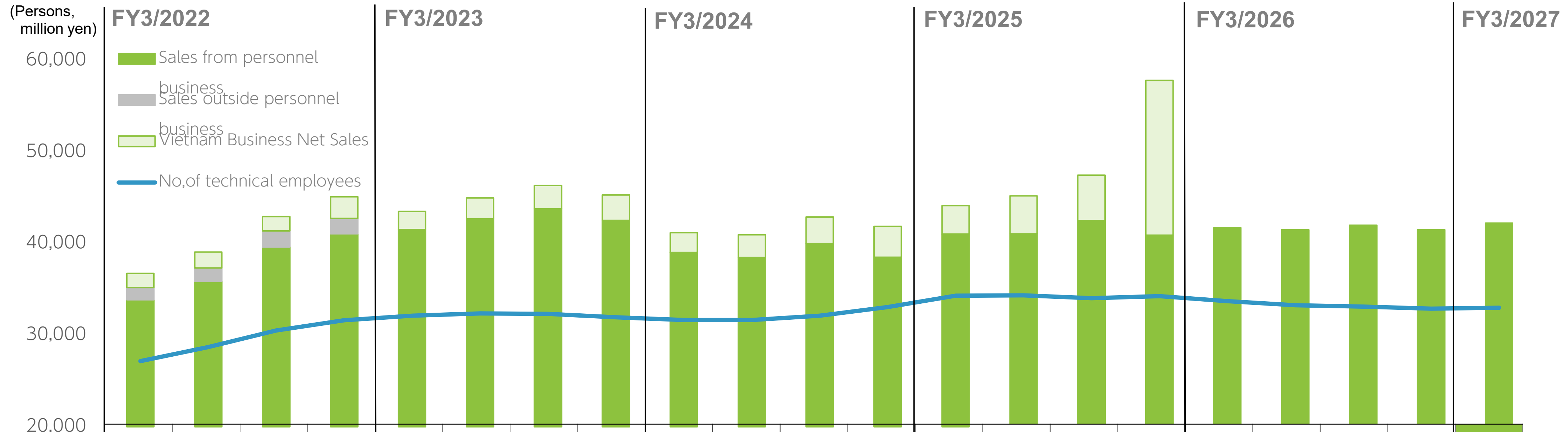
- Improved as a result of optimizing hiring channels and reviewing investments in low-efficiency media.

Cost per Hire

- Decreased, driven by the improvement in cost per applicant.
- In the Automotive Sector in particular, hiring expenses were intentionally curtailed in consideration of hiring efficiency.

From 2Q onward, the policy is to accelerate hiring, primarily in the Semiconductor Sector.

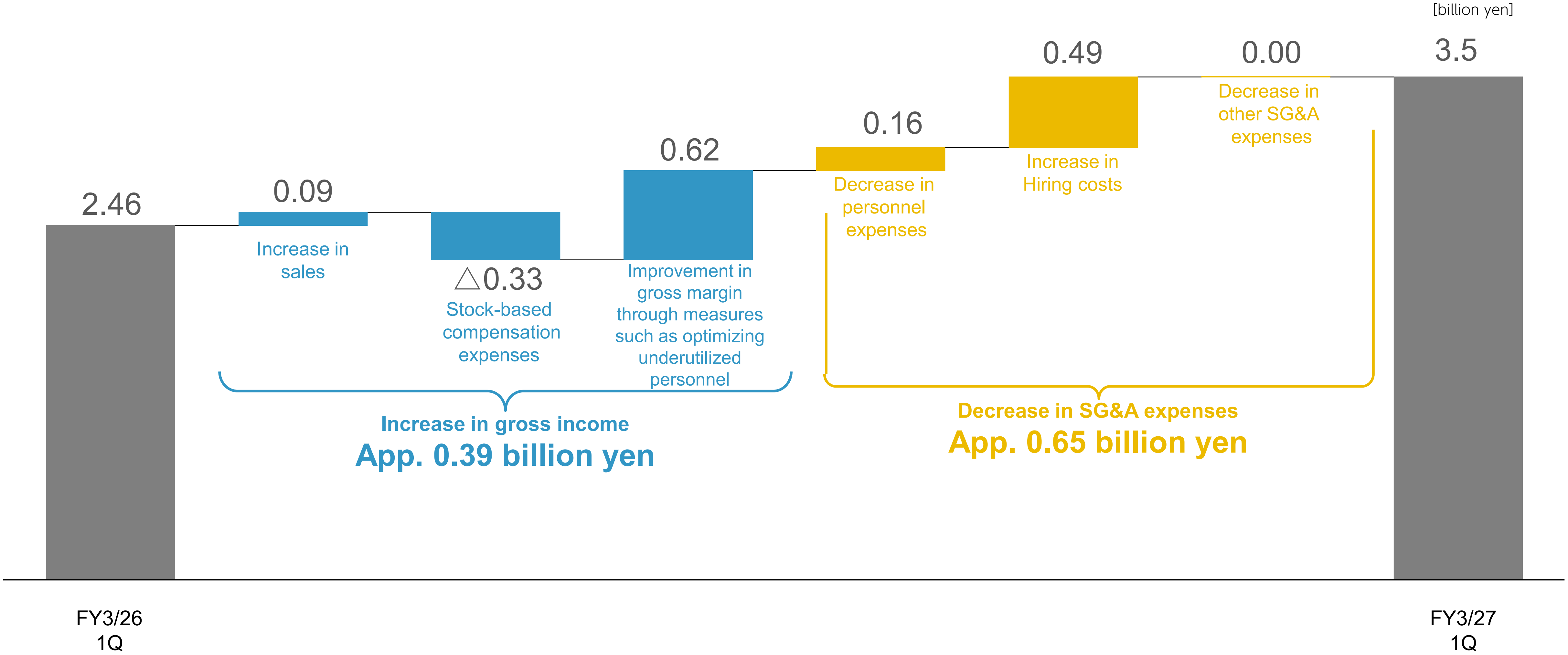
Quarterly Changes in Sales and Number of Technical Employees



	FY3/2022				FY3/2023				FY3/2024				FY3/2025				FY3/2026				FY3/2027
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q
Net Sales	35,215	37,363	41,417	42,774	41,567	42,717	43,808	42,538	41,220	40,983	42,921	41,906	44,164	45,233	47,485	57,866	41,756	41,539	42,034	41,526	42,247
QoQ	+8.4%	+6.1%	+10.9%	+3.3%	△2.8%	+2.8%	+2.6%	+2.9%	△3.1%	△0.6%	+4.7%	△2.4%	+5.4%	+2.4%	+5.0%	+21.9%	△27.8%	△0.5%	+1.2%	△1.2%	+1.7%
Consolidated operating income	1,257	1,014	2,172	1,814	3,341	3,503	△1,238	3,308	2,792	2,449	2,999	1,104	1,922	1,682	2,980	1,490	2,462	2,475	3,147	2,529	**3,506**
Consolidated operating income margin	3.6%	2.7%	5.2%	4.2%	8.0%	8.2%	△2.8%	7.8%	6.8%	6.0%	7.0%	2.6%	4.4%	3.7%	6.3%	2.6%	5.9%	5.9%	7.5%	6.1%	**8.3%**
Technical employees (Domestic)	27,177	28,720	30,516	31,636	32,153	32,397	32,341	31,936	31,664	31,660	32,136	33,078	34,330	34,365	34,042	34,289	33,740	33,284	33,126	32,922	33,008
QoQ	+14.5%	+5.7%	+6.3%	+3.7%	+1.6%	+0.8%	△0.2%	△1.3%	△0.9%	±0%	+1.5%	+2.9%	+3.8%	+0.1%	+0.9%	+0.7%	△1.7%	△1.4%	△0.5%	△0.6%	+0.2%

Analysis of Consolidated Operating income

- Operating income increased y-o-y due to the optimization of underutilized staff in the Automotive Sector, gross income margin improvement from bill rate negotiations and other efforts, and a reduction in SG&A expenses.



Summary of Statement of Income

[100 million yen]

	FY3/2026 1Q		FY3/2027 1Q		Y-o-Y change	
	Results	% to net sales	Results	% to net sales	Increase/ decrease	Change %
Net sales	417	100.0%	422	100.0%	+4	+1.2%
Gross income	79	19.1%	83	19.8%	+3	+4.9%
SG&A expenses	55	13.2%	48	11.5%	△6	△11.9%
Operating income	24	5.9%	35	8.3%	+10	+42.4%
Ordinary income	24	5.9%	35	8.3%	+10	+43.1%
Net income attributable to UT Group	15	3.7%	22	5.3%	+6	+44.9%
EPS (yen)	2.64	–	3.93	–	+1.29	+48.9%
No. of Tech employees (Domestic)	33,740	–	33,008	–	△732	△2.2%

Net sales
- Increased y-o-y as higher bill rates and an increase in working hours offset the decline in technical headcount.

Gross income margin
- Rose y-o-y due to workforce optimization and an increase in high-margin projects.
- Prior to recording 1Q stock-based compensation expenses, the gross income margin stood at 20.6%.

SG&A Expenses:
- Decreased primarily due to reduced recruitment costs from improved hiring efficiency.

Technical employees
- Decreased due to a decline in the number of applicants and hires.

Breakdown of the Dividend Forecast for FY3/2027

- The shareholder return policy from FY3/2026 is to deliver shareholder return through quarterly dividend payments based on the 100% payout ratio with a minimum dividend per share of 10 yen.
- Annual dividend forecast for FY3/2027 is set at ¥10.23 per share, based on a target payout ratio of 100%.
- Quarterly breakdown will be determined in light of quarterly performance; the 1Q dividend has been decided at ¥3.77.

	End of 1Q	End of 2Q	End of 3Q	End of 4Q	Total
FY3/2027 forecasts	To Be Determined	To Be Determined	To Be Determined	To Be Determined	10.23(E)
FY3/2027 results	3.77				
FY3/2026 results ※	2.68	2.97	2.60	4.00	12.25

* A 1-for-15 stock split was executed with an effective date of January 1, 2026. Prior period figures have been retroactively adjusted for the split.

Consolidated Balance Sheets

［million yen］

	March 31, 2026		June 30, 2026		Change from the end of the previous FY	
	Results	% to total assets	Results	% to total assets	Amount	%
Current assets	**52,402**	**82.6%**	**51,721**	**82.9%**	**△681**	**△1.3%**
Cash and deposits	29,507	46.5%	28,594	45.8%	△913	△3.1%
Notes and accounts receivable – trade	20,240	31.9%	20,712	33.2%	487	2.4%
Non-current assets	**11,071**	**17.4%**	**10,683**	**17.1%**	**△387**	**△3.5%**
Property, plant and equipment	1,073	1.7%	960	1.5%	△112	△10.5%
Intangible assets	8,108	12.8%	7,836	12.6%	△271	△3.4%
Goodwill	4,130	6.5%	4,035	6.5%	△95	△2.3%
Investments and other assets	1,889	3.0%	1,886	3.0%	△2	△0.1%
Total assets	**63,473**	**100.0%**	**62,404**	**100.0%**	**△1,068**	**△1.7%**
Current liabilities	**22,594**	**35.6%**	**22,521**	**36.1%**	**△72**	**△0.3%**
Short-term borrowings and Current portion of long-term borrowings	2,900	4.6%	2,775	4.4%	△125	△4.3%
Current liabilities	**8,736**	**13.8%**	**7,967**	**12.8%**	**△769**	**△8.8%**
Long-term borrowings	6,945	10.9%	6,357	10.2%	△587	△8.5%
Net assets	**32,141**	**50.6%**	**31,915**	**51.1%**	**△226**	**△0.7%**
Shareholders' equity	25,226	39.7%	25,018	40.1%	△207	△0.8%
Share acquisition rights	5,560	8.8%	5,533	8.9%	△27	△0.5%
Total liabilities and net assets	**63,473**	**100.0%**	**62,404**	**100.0%**	**△1,068**	**△1.7%**
Net debt/equity ratio	**△0.7**		**△0.7**	**ー**	**ー**	**ー**
ratio of goodwill to shareholders' equity	**16.33%**		**16.11%**	**ー**	**ー**	**ー**

Current Assets

- Decrease in cash and deposits

Non-Current Assets

- Decrease in software due to depreciation

Current Liabilities

- Decrease in income taxes payable and provision for bonuses, despite increases in accrued consumption taxes and deposits received

Non-Current Liabilities

- Decrease in long-term borrowings and retirement benefit liability, despite an increase in long-term payables

Net Assets

- Recognition of quarterly net income attributable to owners of parent, and disposal of treasury shares
- Payment of dividends from retained earnings, and acquisition of treasury shares
- Equity ratio: 40.1% (39.8% as of March 31, 2026)

Outstanding shares

・End of 1Q: 601,634,745 shares
+441,000shares from the end of FY3/2026

FY3/2027 Earnings Forecasts

- UT's FY3/2027 earnings forecasts have not changed from those announced in the previous medium-term business plan, and do not take into account the expansion of its placement business in numerical terms.
- Net sales are expected to increase due to the expansion of demand for temporary staffing in the semiconductor-related sector.
- The gross margin is expected to decline because the amount of stock-based compensation expenses are expected to increase by more than 1 billion yen. However, the gross margin excluding this impact is expected to improve.
- SG&A expenses are expected to increase after factoring in an increase in recruitment expenses to increase employees and one-off expenses such as promotion expenses for "Tamaru Work" (Point-Earning Work).

[Billion yen]	FY3/2026 Actual Results (A)		FY3/2027 Forecasts (B)		Increase /decrease From Previous Period (B-A)	Ratio of Change from Previous Period (B/A)
	Results	% of net sales	Forecasts	% of net sales		
Net Sales	166.8	100.0%	170.0	100.0%	+3.2	+1.9%
Gross income	31.9	19.2%	32.0	18.8%	+0.1	+0.0%
SG&A expenses	21.3	12.8%	22.0	12.9%	+0.7	+2.9%
Operating income	10.6	6.4%	10.0	5.9%	△0.6	△5.8%
Ordinary income	10.8	6.5%	10.0	5.9%	△0.8	△7.7%
Net income attributable to UT Group	7.1	4.3%	6.1	3.6%	△1.0	△14.3%
EPS (Yen)	12.37	-	10.70	-	△1.67	-

*After the 15-for-1 stock split and dilution, with the record date of December 31, 2025

Change in Business Segment

In April 2026, UT Group reorganized its internal organization from industry-based to function-based. The reportable segmentation will be changed to a single segment from FY3/2027.

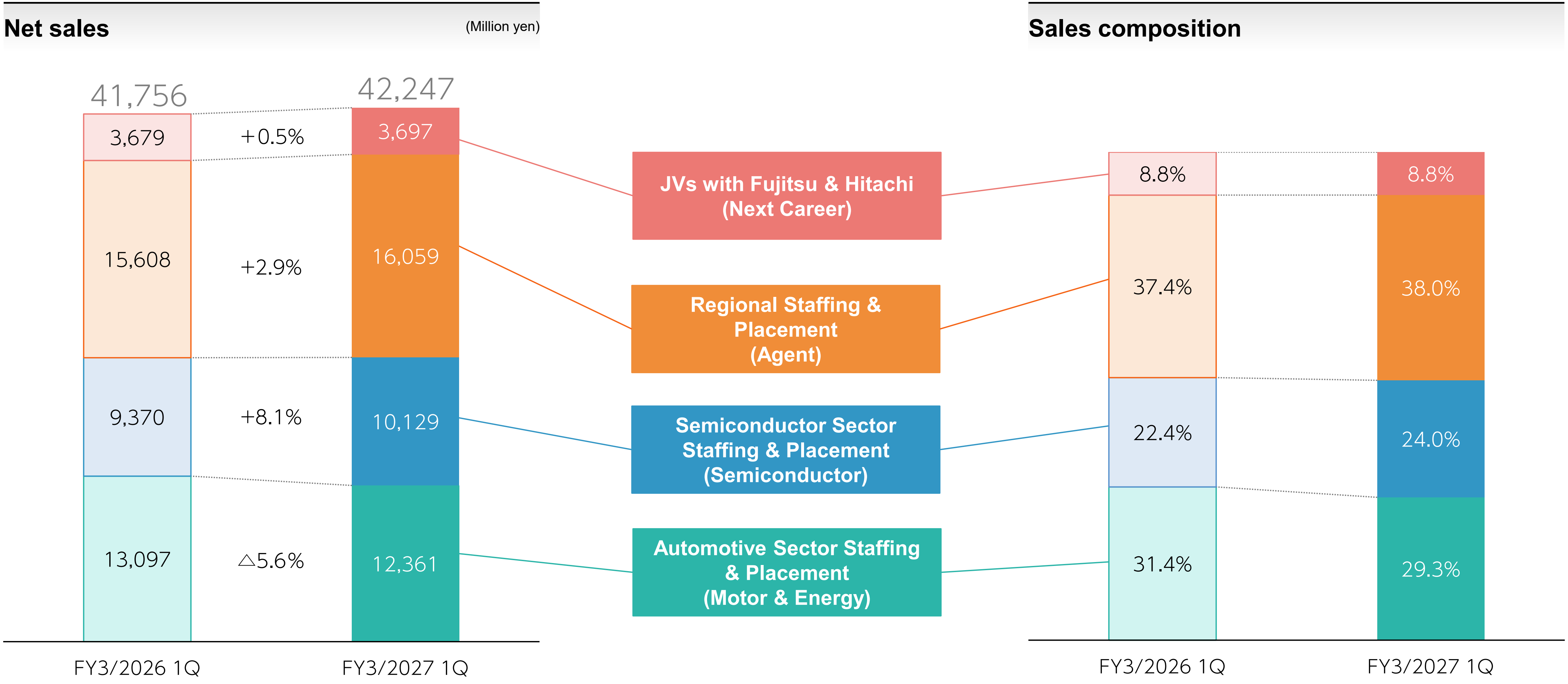
(Purpose of reorganization)

- Maximize workstyle options by facilitating the transfer of job seekers between industries.
- Strengthen contact points with client companies and improve the value we provide by promoting cross-sectional recruitment and sales activities.
- As a result, we will promote the improvement of Life Time Value (LTV) through the expansion of job opportunities.

FY3/2026	FY3/2027 and beyond	
Reportable Segments	**Reportable Segments**	**Subsegments by Field**
Motor & Energy Business	Staffing & Placement Business	Automotive Sector Staffing & Placement (Motor & Energy)
Semiconductor Business		Semiconductor Sector Staffing & Placement (Semiconductor)
Agent Business		Regional Staffing & Placement (Agent)
Next Career Business		JVs with Fujitsu & Hitachi (Next Career)

Despite a change to a single segment, UT plans to continue disclosing sales trends by fields as subsegments.

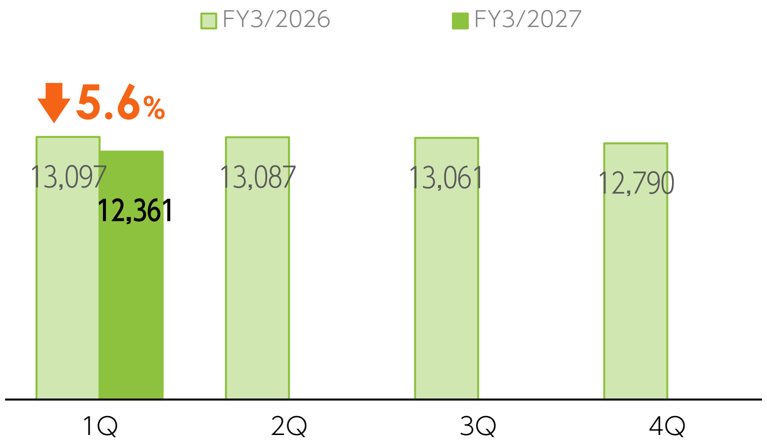
Results by Subsegments: Net Sales and Sales Composition



Overview of Automotive Sector Staffing and Placement Field

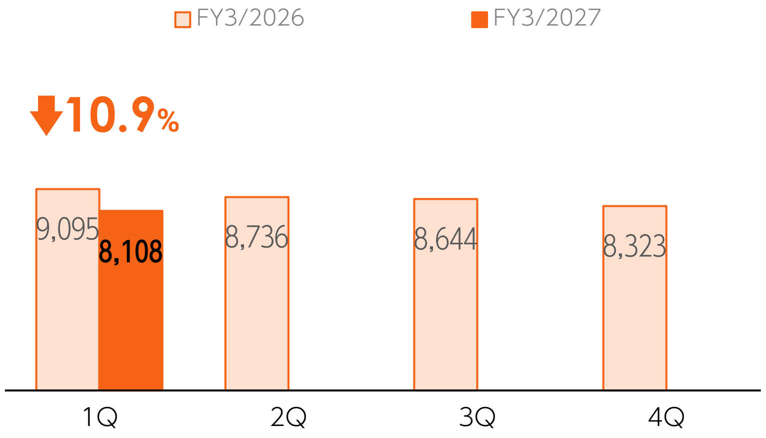
Net Sales

(Million yen)



Technical employees

(Person)



Sales and technical employees

- Technical headcount declined due to a decrease in applicants and hires, resulting in reduced sales.

Gross income

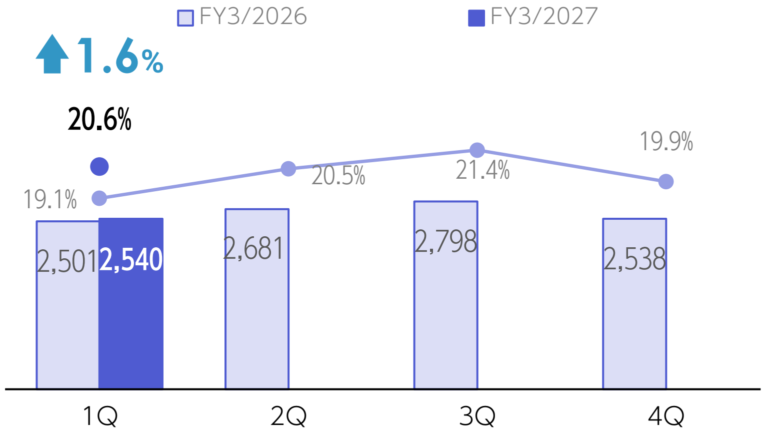
- Stock-based compensation expense of 90 million yen was recorded, with the 1Q gross income margin prior to this expense standing at 21.3%.
- Gross income margin improved due to the optimization of underutilized personnel.

Monthly sales per person

- Increased due to the optimization of underutilized personnel and other factors.

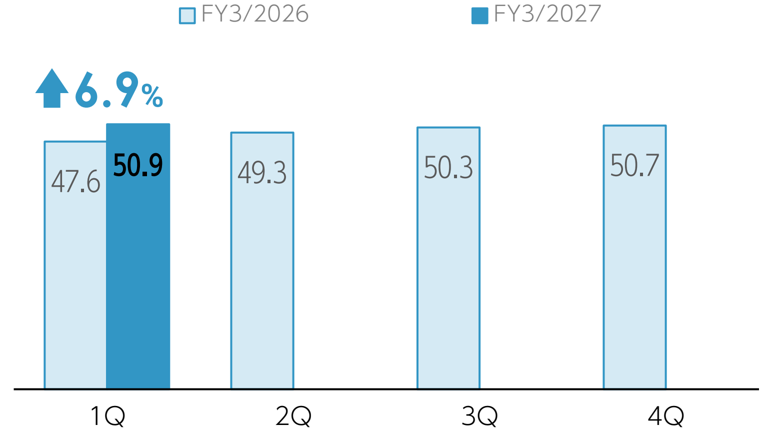
Gross income and Gross margin

(Million yen)

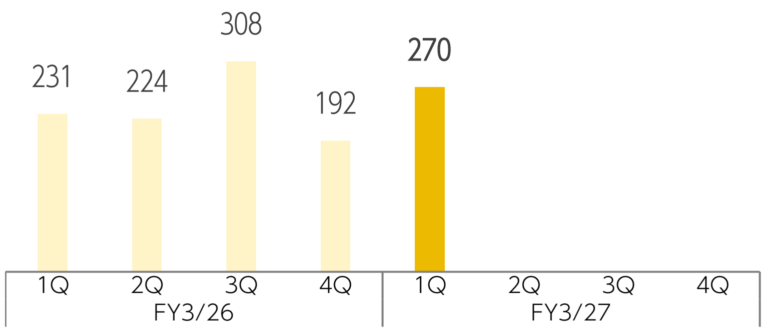


Monthly sales per capita

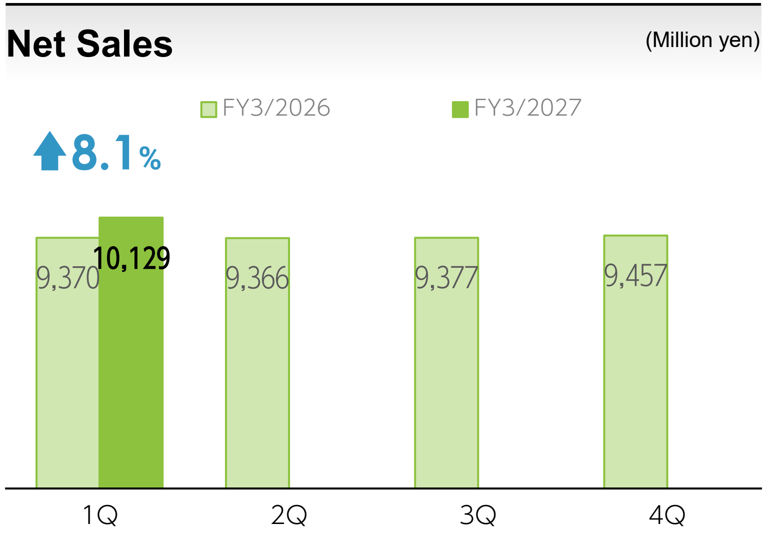
(Ten thousand yen)

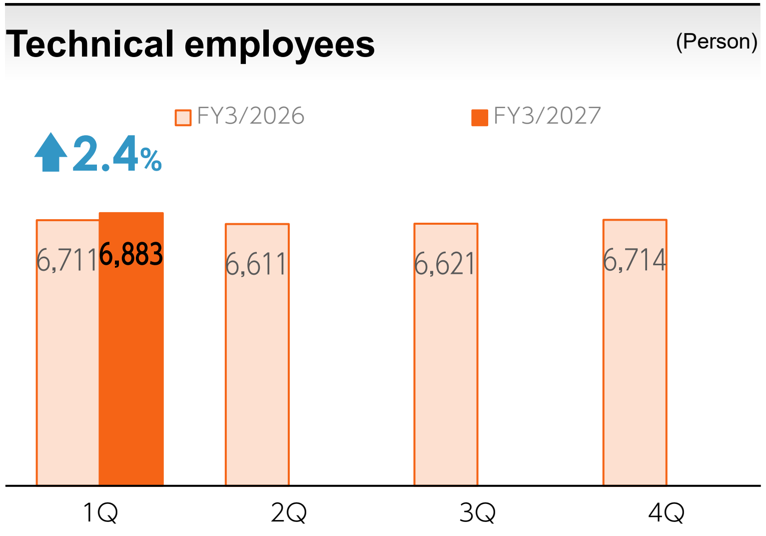


Average monthly job openings by quarter



Overview of Semiconductor Sector Staffing and Placement Field

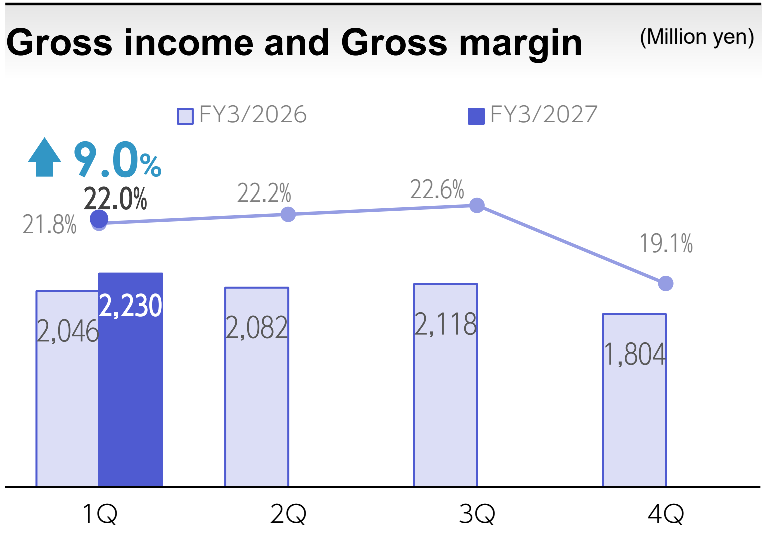


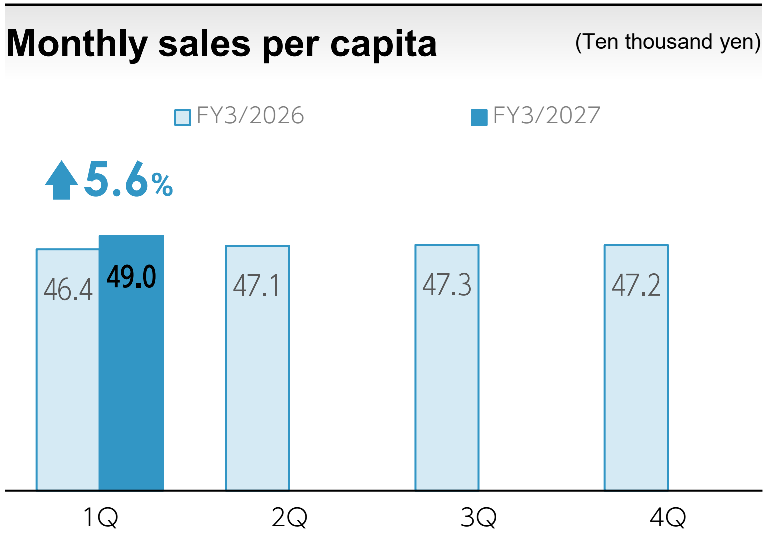


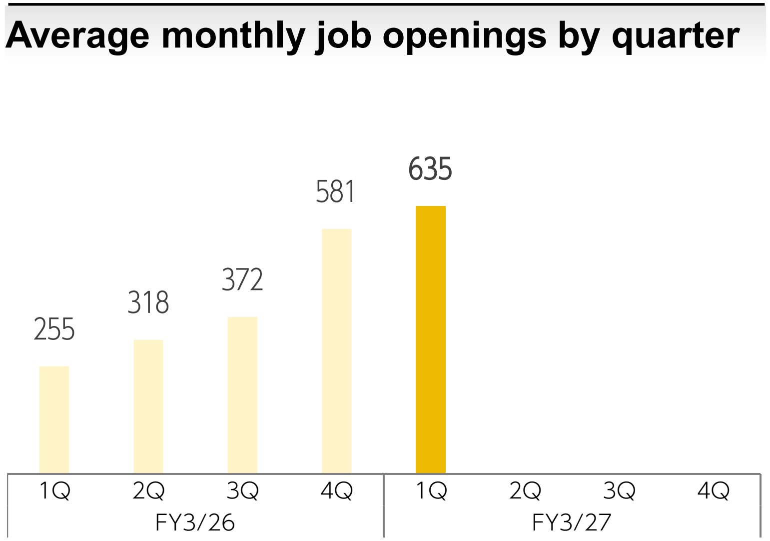
Sales and technical employees
- Technical headcount increased both y-o-y and compared to the end of FY3/2026. Net sales grew, supported in part by higher unit prices.

Gross income
- Stock-based compensation expense of 80 million yen was recorded, with the 1Q gross income margin prior to this expense standing at 22.9%.
- Gross income margin rose due to higher unit prices and an increase in working days.

Monthly sales per person
- Increased due to higher unit prices and transfers to high-margin projects.



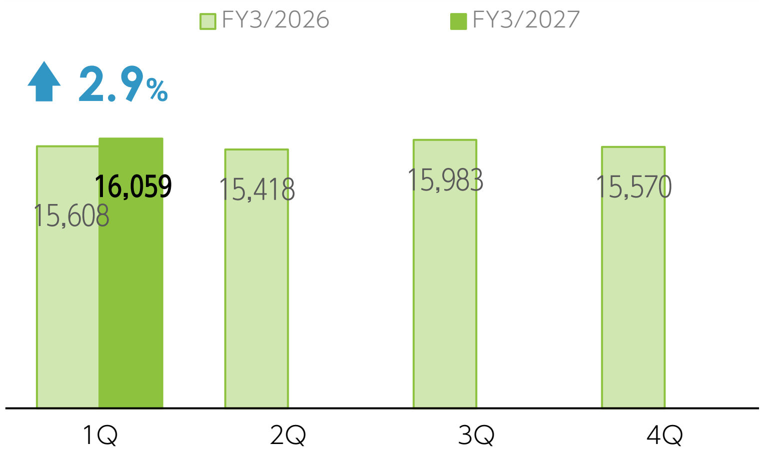




Overview of Regional Staffing and Placement Field

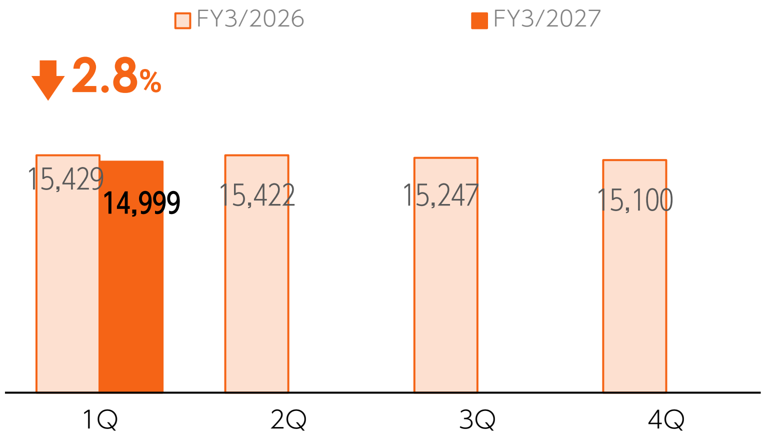
Net Sales

(Million yen)



Technical employees

(Person)



Sales and technical employees

- While the number of technical staff declined, net sales increased owing to ongoing bill rate negotiations.

Gross income

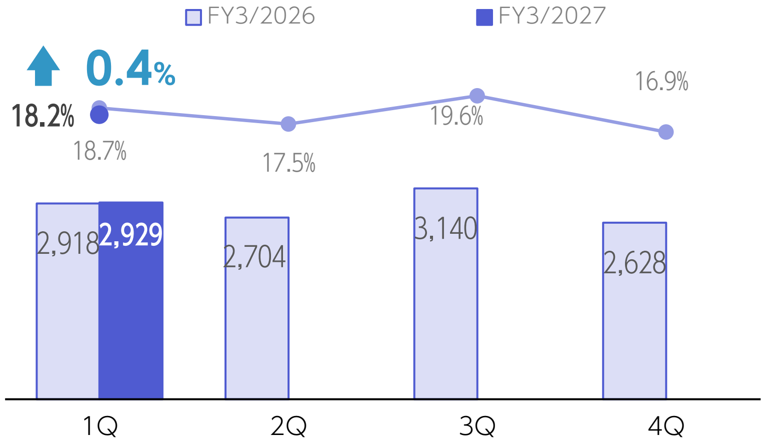
- Stock-based compensation expense of 140 million yen was recorded, with the 1Q gross income margin prior to this expense standing at 19.2%.
- Gross income margin rose due to higher unit prices and an increase in working days.

Monthly sales per person

- Increased due to higher unit prices and an increase in working days.

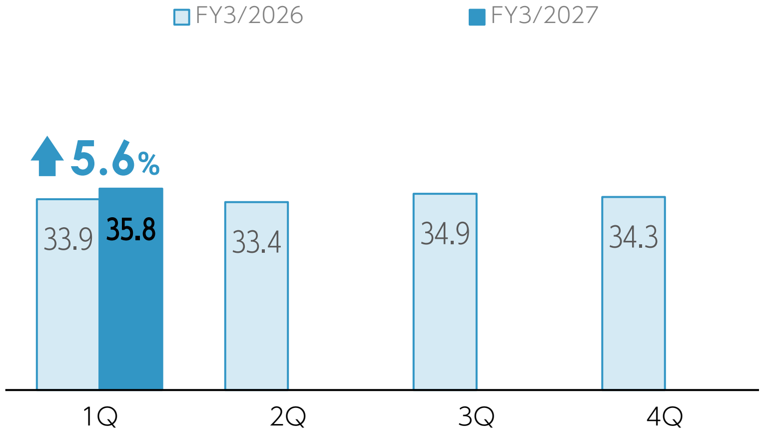
Gross income and Gross margin

(Million yen)

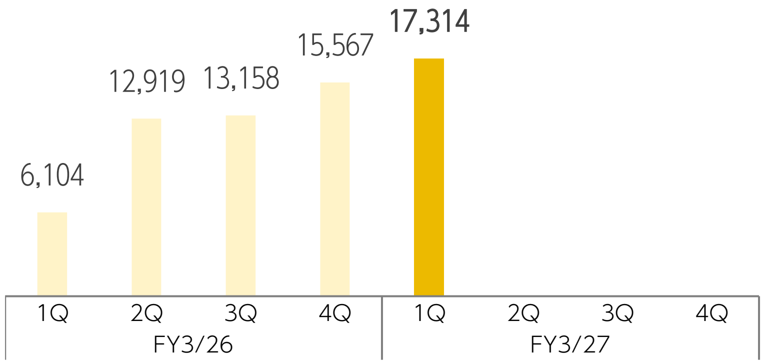


Monthly sales per capita

(Ten thousand yen)

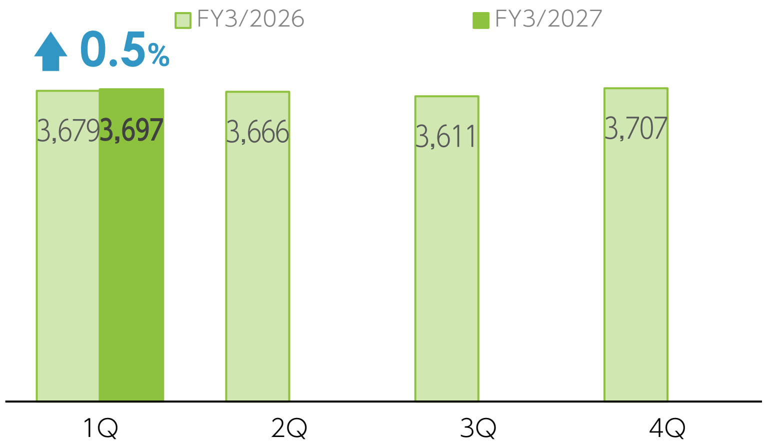


Average monthly job openings by quarter

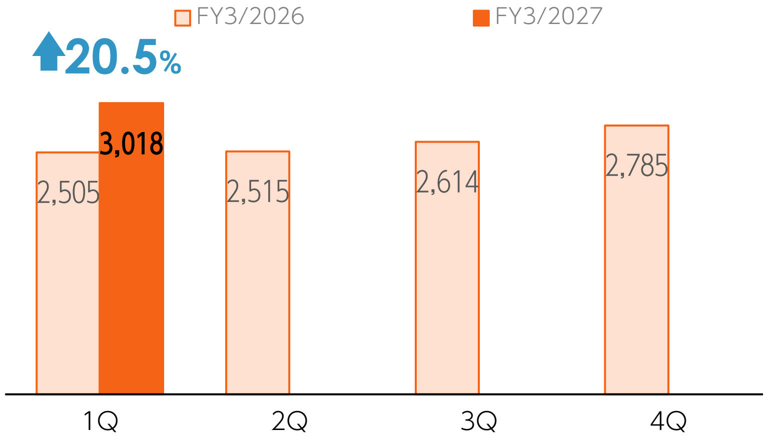


Overview of JV Field with Fujitsu Group & Hitachi Group

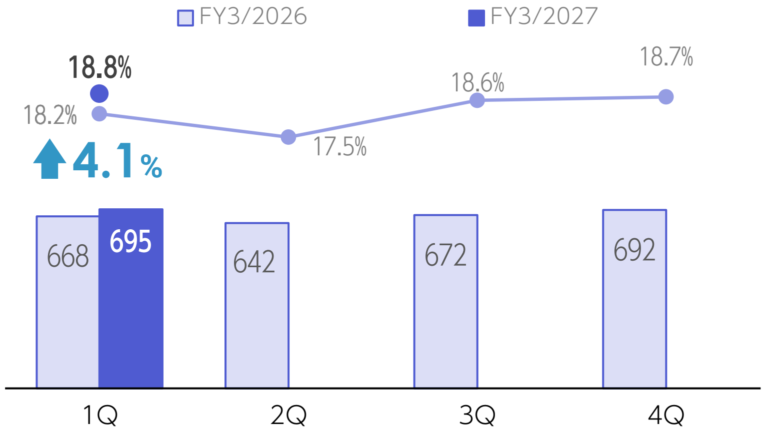
Net Sales
(Million yen)



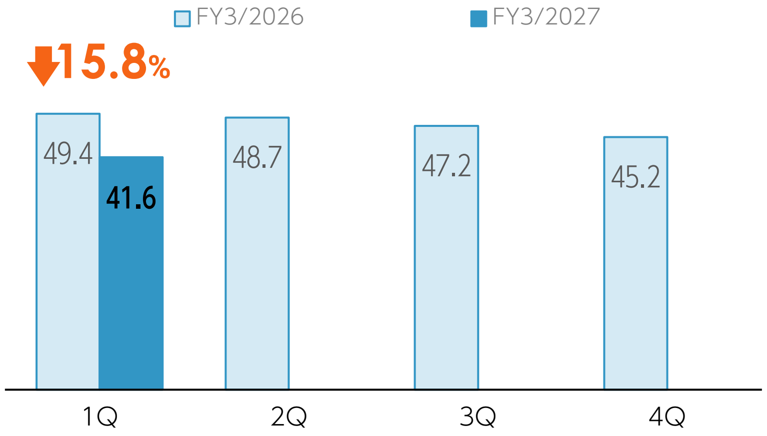
Technical employees
(Person)



Gross income and Gross margin
(Million yen)



Monthly sales per capita
(Ten thousand yen)



Sales and technical employees:
- Headcount increased due to expansion in the senior staff segment, while sales remained stable.

Gross income
- Increased due to more working days
- Gross income showed stable performance.

Monthly sales per person
- Declined due to the workforce expansion in the lower-margin senior staff segment.

Appendix

[Reference Figures] Sales by Segment (retrospectively restated for the past three fiscal years)

Automotive Sector Staffing & Placement(Former Motor & Energy Business)

[million yen]

		1Q	2Q	3Q	4Q	Full year
FY3/2023	Net sales	11,209	11,380	11,473	11,156	45,218
	Operating income	1,189	1,491	1,349	1,148	5,177
	Operating income margin	10.6%	13.1%	11.8%	10.3%	11.4%
	Technical employees	8,106	7,956	7,771	7,846	7,846
FY3/2024	Net sales	10,794	10,703	11,398	11,202	44,097
	Operating income	1,216	1,044	1,069	536	3,864
	Operating income margin	11.3%	9.8%	9.4%	4.8%	8.8%
	Technical employees	7,506	7,472	7,865	8,417	8,417
FY3/2025	Net sales	13,080	13,115	13,244	12,832	52,271
	Operating income	1,039	1,090	1,251	671	4,050
	Operating income margin	7.9%	8.3%	9.4%	5.2%	7.7%
	Technical employees	9,442	9,391	9,127	9,289	9,289
FY3/2026	Net sales	13,097	13,087	13,061	12,790	52,036
	Operating income	893	1,164	1,270	1,362	4,691
	Operating income margin	6.8%	8.9%	9.7%	10.7%	9.0%
	Technical employees	9,095	8,736	8,644	8,323	8,323

Semiconductor Sector Staffing & Placement(Former Semiconductor Business)

[million yen]

		1Q	2Q	3Q	4Q	Full year
FY3/2023	Net sales	9,832	10,037	10,106	9,642	39,617
	Operating income	1,167	1,116	1,517	1,073	4,872
	Operating income margin	11.9%	11.1%	15.0%	11.1%	12.3%
	Technical employees	7,168	7,308	7,317	7,039	7,039
FY3/2024	Net sales	9,308	9,123	8,808	8,442	35,681
	Operating income	923	886	769	469	3,046
	Operating income margin	9.9%	9.7%	8.7%	5.5%	8.5%
	Technical employees	6,968	6,834	6,691	6,648	6,648
FY3/2025	Net sales	9,057	9,175	9,404	9,081	36,716
	Operating income	569	570	871	471	2,482
	Operating income margin	6.3%	6.2%	9.3%	5.2%	6.8%
	Technical employees	6,914	6,877	6,814	6,757	6,757
FY3/2026	Net sales	9,370	9,366	9,377	9,457	37,572
	Operating income	946	928	891	656	3,422
	Operating income margin	10.1%	9.9%	9.5%	6.9%	9.1%
	Technical employees	6,711	6,611	6,621	6,714	6,714

* This material is not subject to accounting audit.

[Reference Figures] Sales by Segment (retrospectively restated for the past three fiscal years)

Regional Staffing & Placement(Former Agent Business) [million yen]

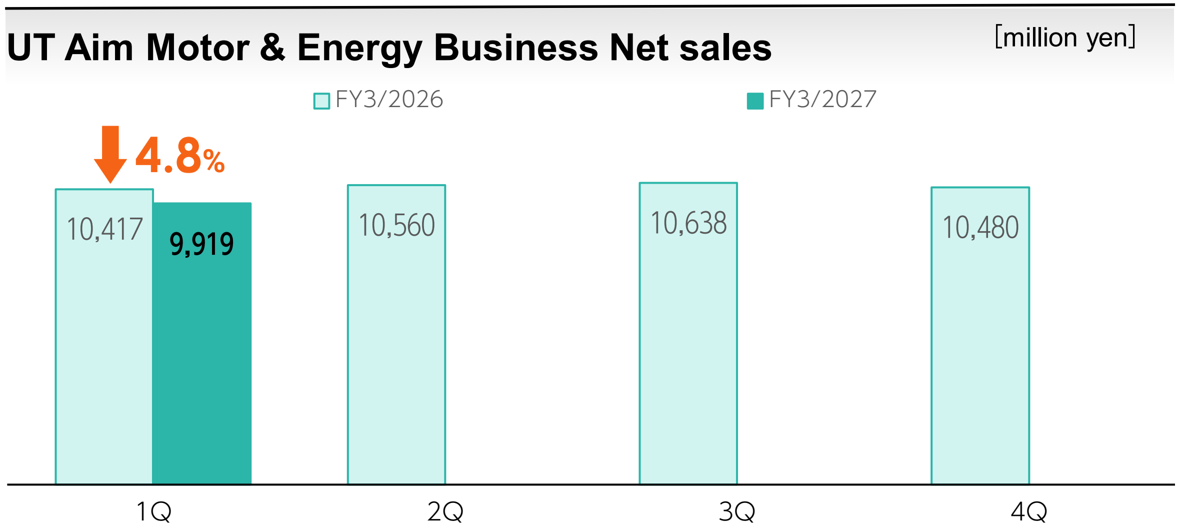
		1Q	2Q	3Q	4Q	Full year
FY3/2023	Net sales	13,387	13,737	14,307	13,674	55,105
	Operating income	631	525	946	496	2,598
	Operating income margin	2.1%	3.6%	4.7%	2.5%	3.2%
	Technical employees	13,398	13,603	13,733	13,586	13,586
FY3/2024	Net sales	13,858	13,564	14,495	13,735	55,652
	Operating income	677	323	733	-259	1,474
	Operating income margin	4.9%	2.4%	5.1%	-1.9%	2.6%
	Technical employees	13,628	13,785	14,015	14,489	14,489
FY3/2025	Net sales	15,013	14,843	15,870	15,153	60,880
	Operating income	108	-233	487	-123	239
	Operating income margin	0.7%	-1.6%	3.1%	-0.8%	0.4%
	Technical employees	15,426	15,552	15,573	15,720	15,720
FY3/2026	Net sales	15,608	15,418	15,983	15,570	62,580
	Operating income	490	264	844	390	1,989
	Operating income margin	3.1%	1.7%	5.3%	2.5%	3,2%
	Technical employees	15,429	15,422	15,247	15,100	15,100

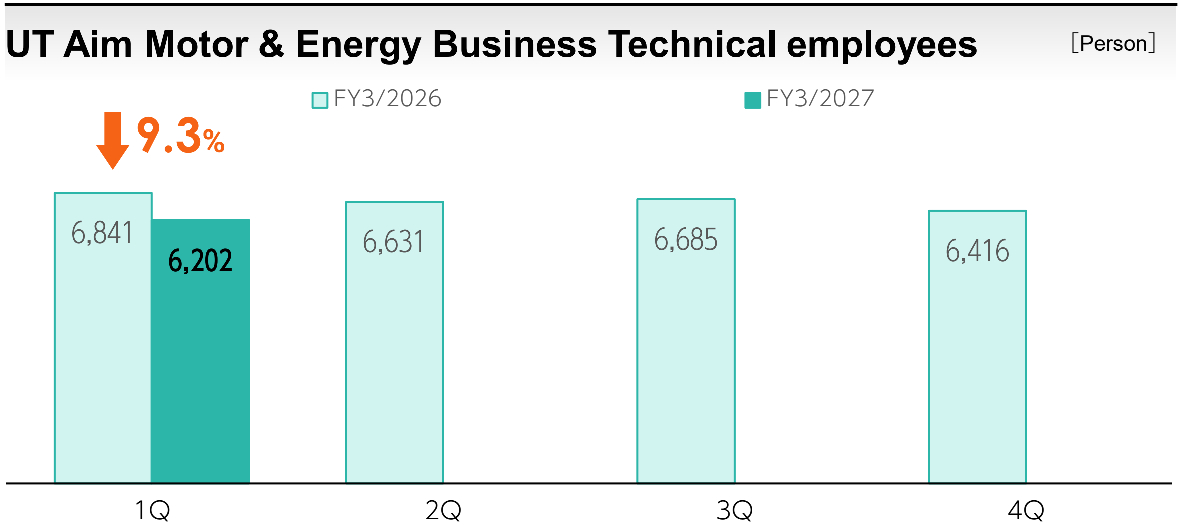
JVs with Fujitsu & Hitachi(Former Next Career Business) [million yen]

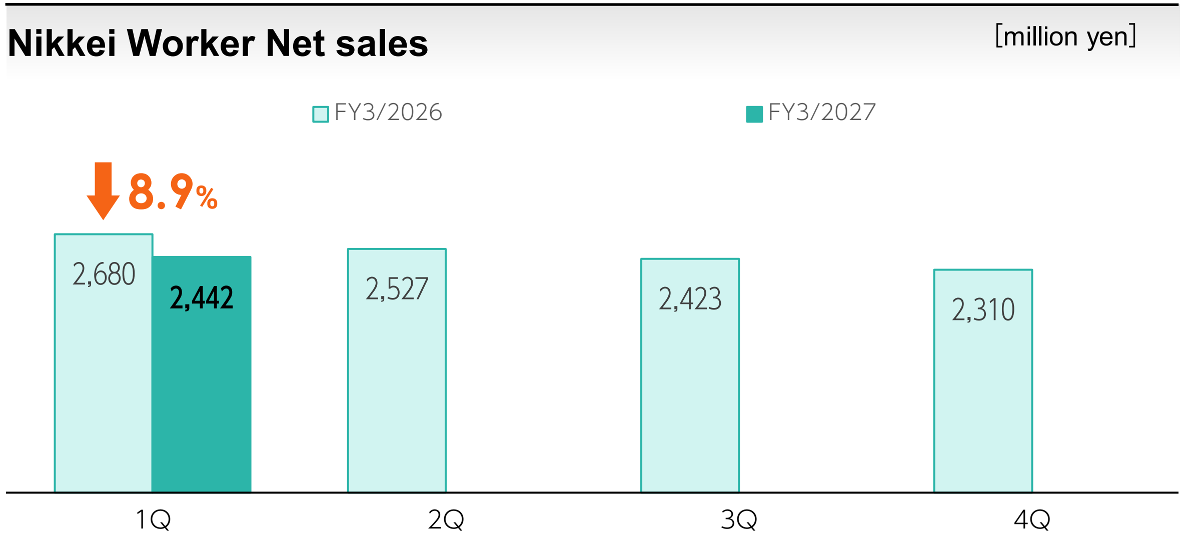
		1Q	2Q	3Q	4Q	Full year
FY3/2023	Net sales	2,910	2,997	3,070	3,007	11,984
	Operating income	61	109	145	74	389
	Operating income margin	2.1%	3.6%	4.7%	2.5%	3.2%
	Technical employees	1,907	1,969	1,987	1,996	1,996
FY3/2024	Net sales	2,825	2,827	2,948	2,786	11,386
	Operating income	3	-13	72	-23	39
	Operating income margin	0.1%	-0.5%	2.4%	-0.8%	0.3%
	Technical employees	1,988	2,024	2,017	2,039	2,039
FY3/2025	Net sales	3,852	3,926	4,019	3,858	15,656
	Operating income	72	115	268	104	558
	Operating income margin	1.9%	2.9%	6.7%	2.7%	3.6%
	Technical employees	2,548	2,545	2,529	2,523	2,523
FY3/2026	Net sales	3,679	3,666	3,611	3,707	14,665
	Operating income	143	128	152	129	554
	Operating income margin	3.9%	3.5%	4.2%	3.5%	3.8%
	Technical employees	2,505	2,515	2,614	2,785	2,785

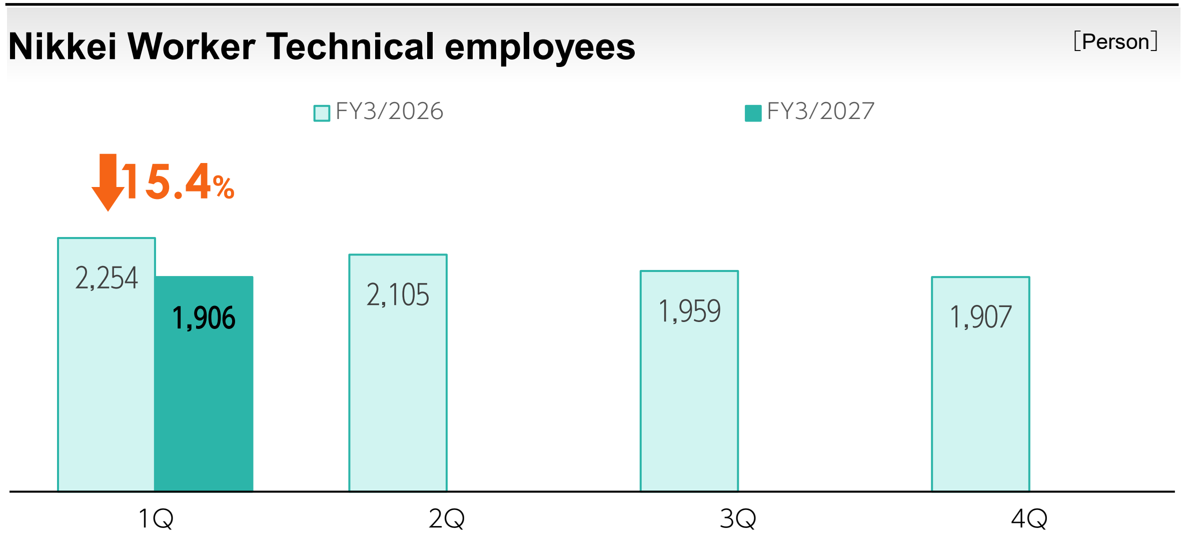
* This material is not subject to accounting audit.

Sales by Automotive Sector Staffing & Placement (Former Motor & Energy Business)



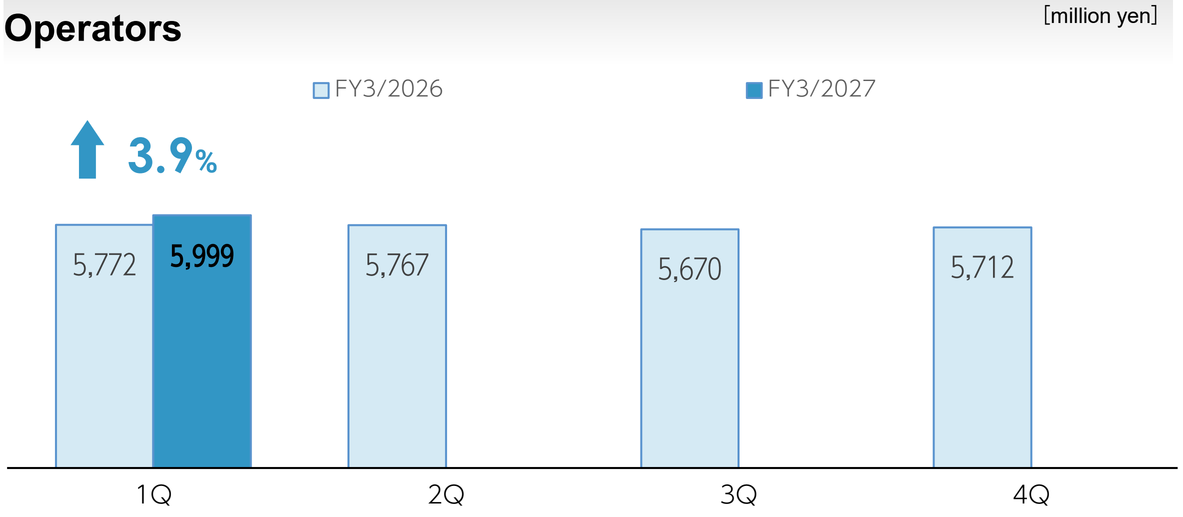




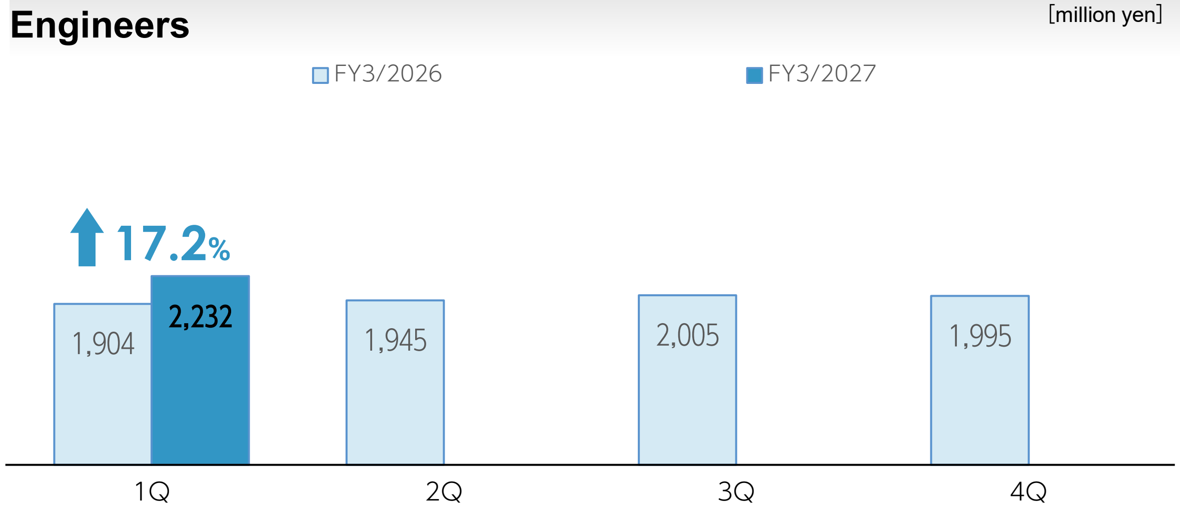


Sales by Semiconductor Sector Staffing & Placement (Former Semiconductor Business)

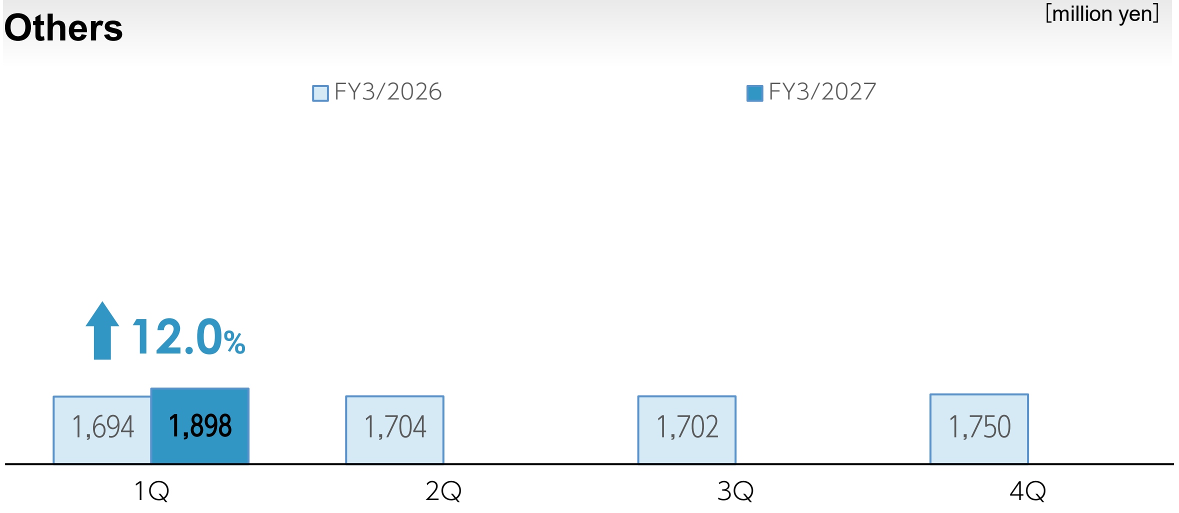
Operators



Engineers

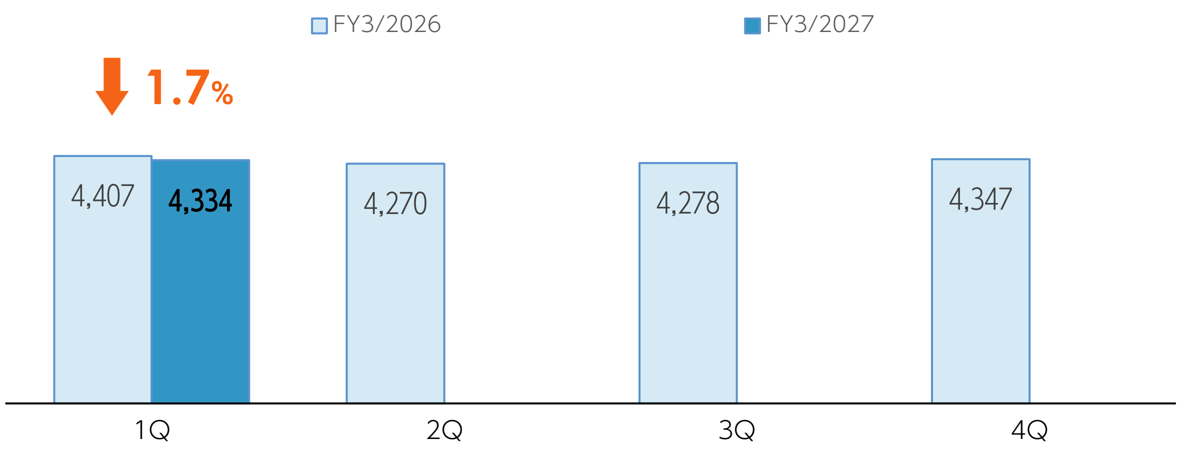


Others

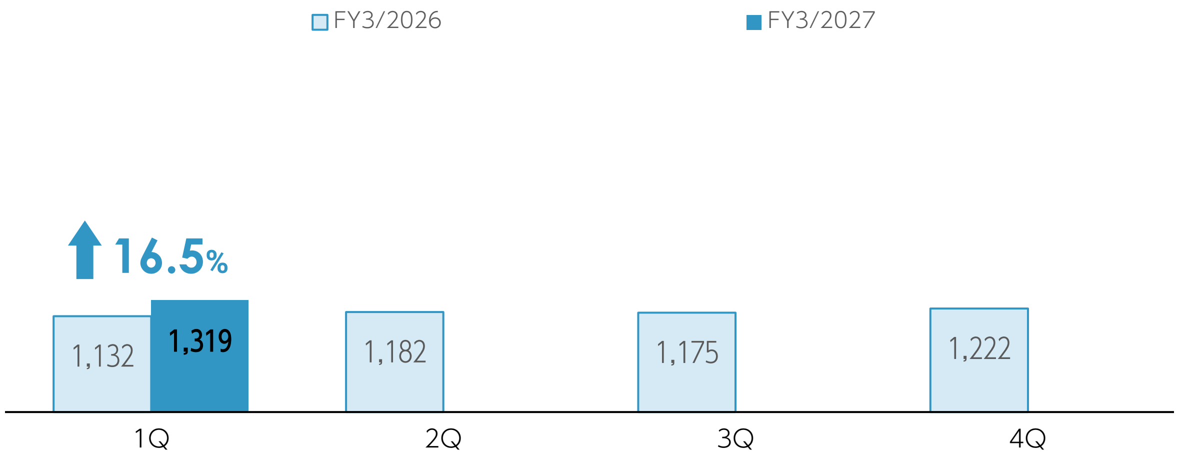


Technical employees by Semiconductor Sector Staffing & Placement (Former Semiconductor Business)

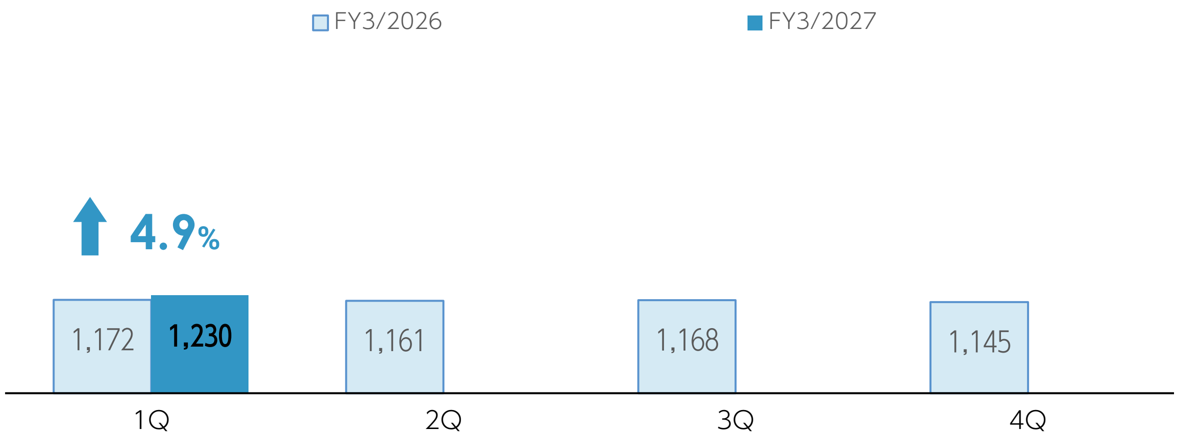
Operators



Engineers



Others



(Reference) Analysis of SG&A expenses

[Million yen]	FY3/2023					FY3/2024					FY3/2025					FY3/2026					FY3/2027				
	1Q	2Q	3Q	4Q	Full year	1Q	2Q	3Q	4Q	Full year	1Q	2Q	3Q	4Q	Full year	1Q	2Q	3Q	4Q	Full year	1Q	2Q	3Q	4Q	Full year
personnel expenses	2,403	2,414	2,393	2,510	9,720	2, 424	2,309	2,371	2, 458	9,564	2,819	2,614	2,637	2,738	10,809	2,532	2,466	2,451	2,063	9,513	2,368				
ratio to sales	5.8%	5.7%	5.5%	5.9%	5.7%	5.9%	5.6%	5.5%	5.9%	5.7%	6.4%	5.8%	5.6%	4.7%	5.6%	6.1%	6.0%	5.8%	5.0%	5.7%	5.6%				
Hiring expenses	877	1,041	817	812	3,549	886	1,030	1,451	1,689	5,058	985	1,417	1,360	1,788	5,550	1,308	1,353	1,284	983	4,929	811				
ratio to sales	2.1%	2.4%	1.9%	1.9%	2.1%	2.1%	2.5%	3.4%	4.0%	3.0%	2.2%	3.1%	2.9%	3.1%	2.8%	3.1%	3.2%	3.1%	2.4%	3.0%	1.9%				
depreciation and amortization of goodwill	267	308	320	327	1,223	452	352	355	418	1,578	503	514	512	569	2,098	449	435	439	606	1,930	396				
ratio to sales	0.6%	0.7%	0.7%	0.8%	0.7%	1.1%	0.9%	0.8%	1.0%	0.9%	1.1%	1.1%	1.1%	1.0%	1.1%	1.1%	1.1%	1.0%	1.5%	1.2%	0.9%				
Other	1,083	1,053	990	1,002	4,130	1,166	1,143	1,183	1,400	4,894	1,399	1,345	1,300	1,367	5,411	1,218	1,216	1,245	1,318	4,999	1,279				
ratio to sales	2.6%	2.5%	2.3%	2.4%	2.4%	2.8%	2.8%	2.8%	3.3%	2.9%	3.2%	3.0%	2.7%	2.4%	2.8%	2.9%	2.9%	3.0%	3.2%	3.0%	3.0%				
SG&A Expenses	4,631	4,817	4,521	4,653	18,624	4,929	4,835	5,363	5.967	21.095	5,707	5,890	5,810	6,461	23,869	5,508	5,472	5,420	4,972	21,373	4,855				
ratio to sales	11.1%	11.3%	10.3%	10.9%	10.9%	12.0%	11.8%	12.5%	14.2%	12.6%	12.9%	13.0%	12.2%	11.2%	12.3%	13.2%	13.2%	12.9%	12.0%	12.8%	11.5%				
No. of hiring	4,252	3,576	3,098	3,004	13,930	3,314	3,488	4,020	4,759	15,581	4,465	4,897	4,320	4,561	18,243	4,181	3,767	3,653	3,528	15,129	3,493				

(note)Results for 3Q, 4Q and Full-year of FY3/2023 exclude the stock-based compensation expenses

Changes in Business Strategy and Future Development

Revision of the medium-term business plan in 2Q in response to the changing market environment (2025/11/13: Announced the Revision of the Fifth Medium-term Business Plan)

Fourth Business Plan (FY3/2021-FY3/2025)

Focus on sales and expansion of the worker dispatch business

- A large sales growth plan, assuming the manufacturing dispatch market to grow
- Aim for hiring many workers to increase market share.
- Aggressive M&A activities to expand business scale

Priority areas for funding

- Recruitment expansion to increase headcount
- In-market M&A / M&A within the same industry

Current Business Plan (FY3/2026-FY3/2029)

Pursue efficiency and re-invent the business model

- Assume no major change in the market from the current situation.
- Aim for stable growth, pursuing efficiency in the dispatch business.
- Evolve into a service platform that meets diverse needs, such as an entry to the referral business.

Priority areas for funding

- Investment in human capital
- Expansion and brand awareness for " Point-Earning Work "

Aim to diversify earnings sources by fully entering the referral business while maintaining stable growth in the worker dispatch business in the current medium-term business plan.

Review of the Fifth Medium-term Business Plan

- Revised the forecasts due to lower-than-expected demand in the Motor & Energy Business, higher hiring unit cost, and the undershooting of the hiring plan.
- Revised the plan to minimize the growth of the worker dispatch business in view of the outlook for the continuing seller's market, where job seekers have a wide range of job choice.
- Enter the job placement agency business, for which demand is strong from both job seekers and client companies.
- Strengthen UT's unique services, such as the workstyle platform "Point-Earning Work" (a system to grant UT Group shares according to working hours).
- Extend the Plan's final year to FY3/2029.

Maintain and expand a stable earnings base

Building of a platform in the worker dispatch business

- Control the number of technical employees to 38,000 in FY3/2029.
- Penerate the "Point-Earning Work" brand as workstyle platform and make 180,000 applicants become its members annually.
- Expand services such as instant entry, free transfer, and 24/7 interviews.

＋ Challenge for growth opportunities

Entry into the employment agency business

- Introduce various types of employment such as contract employees and full-time employees to job seekers.
- Create employment opportunities for foreign workers.
- Increase job referrals to peers.

▶ Implement stable shareholder returns

- The dividend payout ratio will be 100% until FY3/2029
- Committed to a minimum dividend of 10 yen per share after the 15-for-1 stock split.

Concept of the "Point-Earning Work"

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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 change workplace at any time
- You can work immediately without an interview
- You will earn points earned for hours worked
- You will get the wage on the same day
- You can exchange the accumulated points for UT Group shares

Financial strategy

Capital structure optimization

Capital efficiency

Maintain and improve ROE of 20%

Leverage

Net D/E ratio
Less than 0.5 times

Capital allocation

Human capital investment

Total amount of shares granted during the 5th Medium-term Business Plan period: Approx. **10 billion yen** at max

Shareholder returns

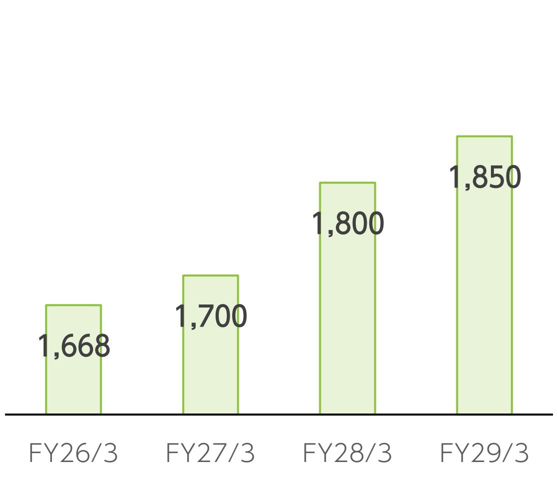
Commitment: A dividend payout ratio of **100%** and a minimum **DPS of 10 yen***

We are committed to a DPS of 10 yen per share* during the 5th Medium-term Business Plan period to build a virtuous cycle model in which "human growth creates company growth and the results are returned to people again."

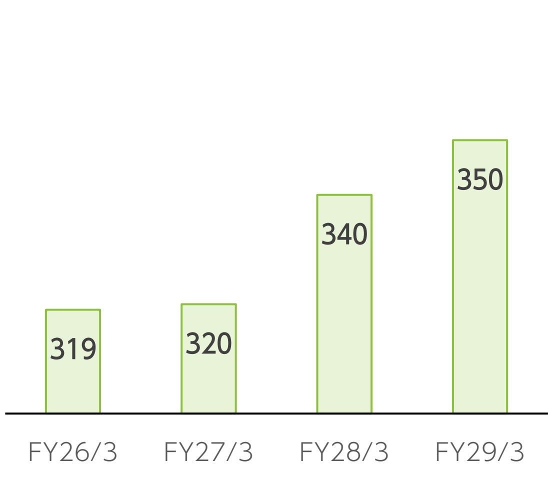
* After the 15-for-1 stock split per share with December 31, 2025 as the record date, and the dilution

Revised numerical targets

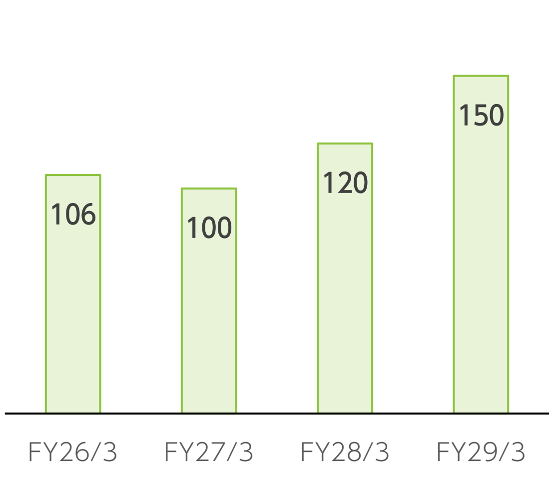
Net sales
[100 million yen]



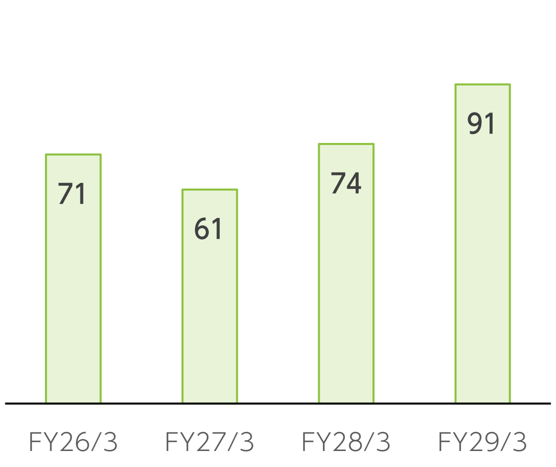
Gross profit and margin
[100 million yen]



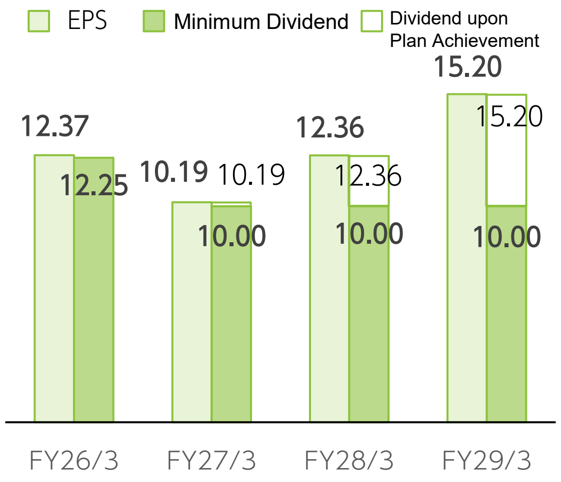
Operating profit
[100 million yen]



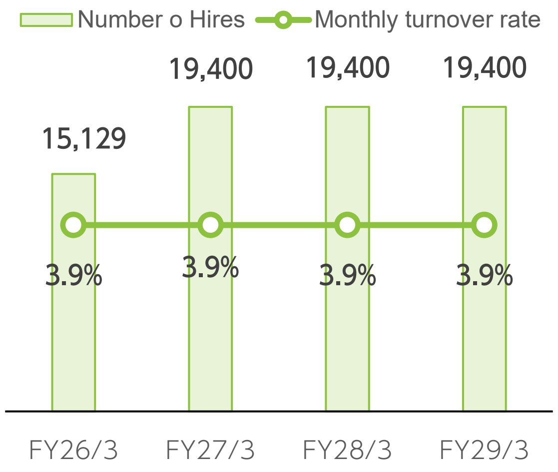
Net Income attributable to owners of the parent
[100 million yen]



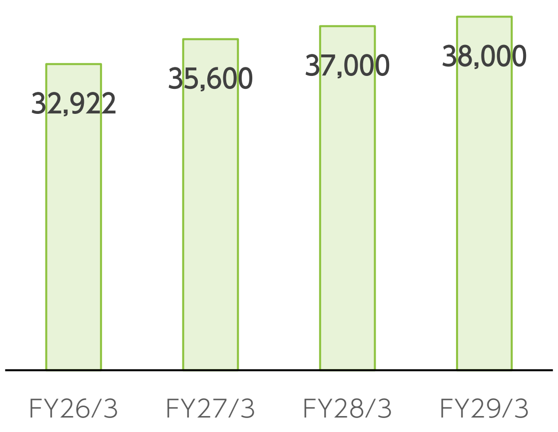
EPS* / Dividend per share*
[yen]



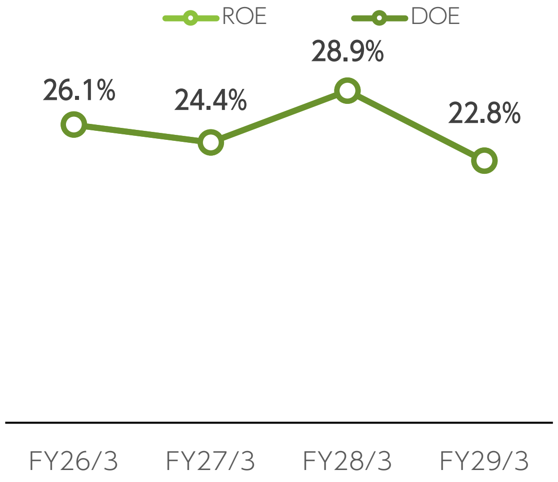
Number o Hires／Monthly turnover rate



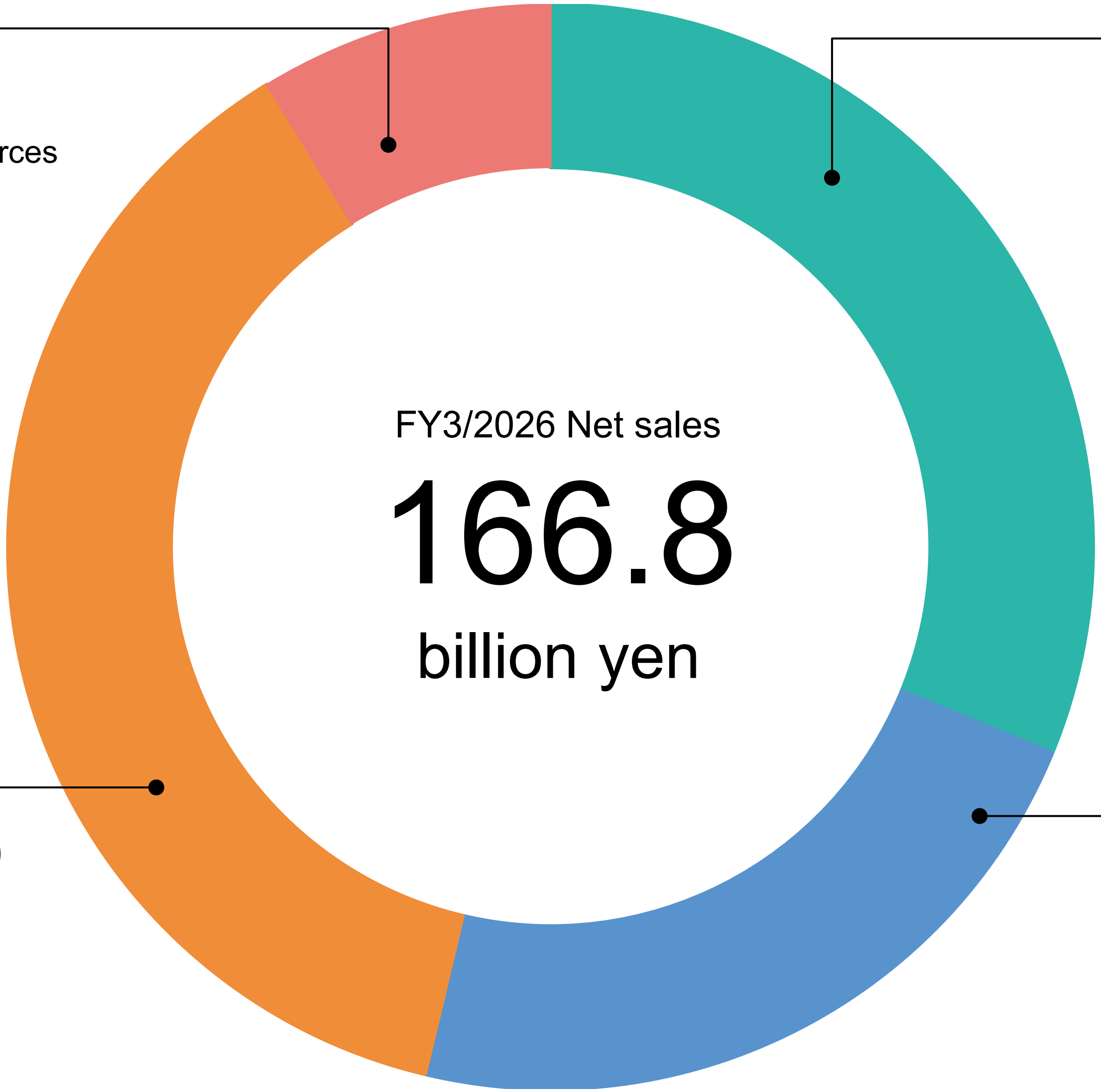
Enrollment at end of term
[Person]



ROE／DOE
[%]



Segment Composition



Next Career Business

Structural reform Support and human resources services

14.6 billion yen (8.8%)

Motor & Energy Business

Human resources services for the automotive industry

52.0 billion yen (31.2%)

Agent Business

Area-based HR services

62.5 billion yen (37.5%)

Semiconductor Business

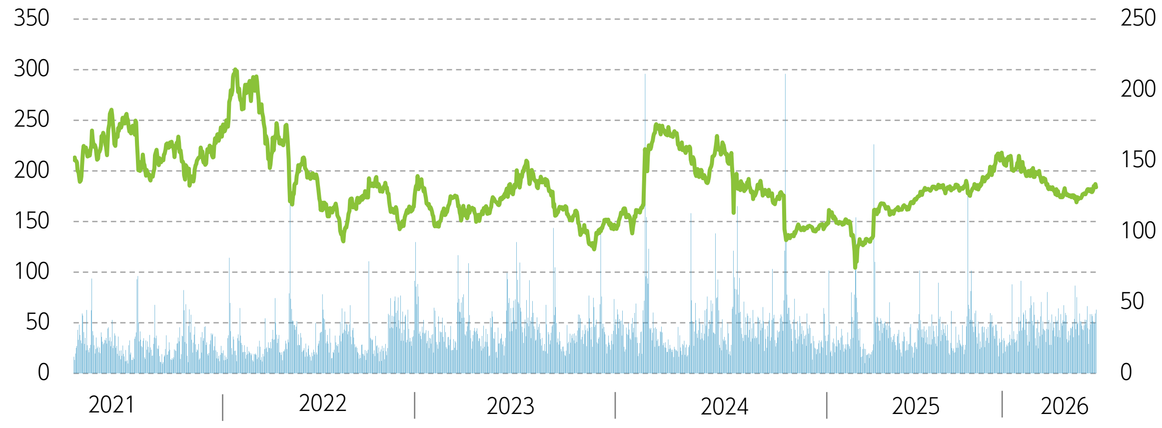
Human resources services for the semiconductor industry

37.5 billion yen (22.5%)

Trends of Stock Price

Stock price (LH) and **trading volume** (RH)

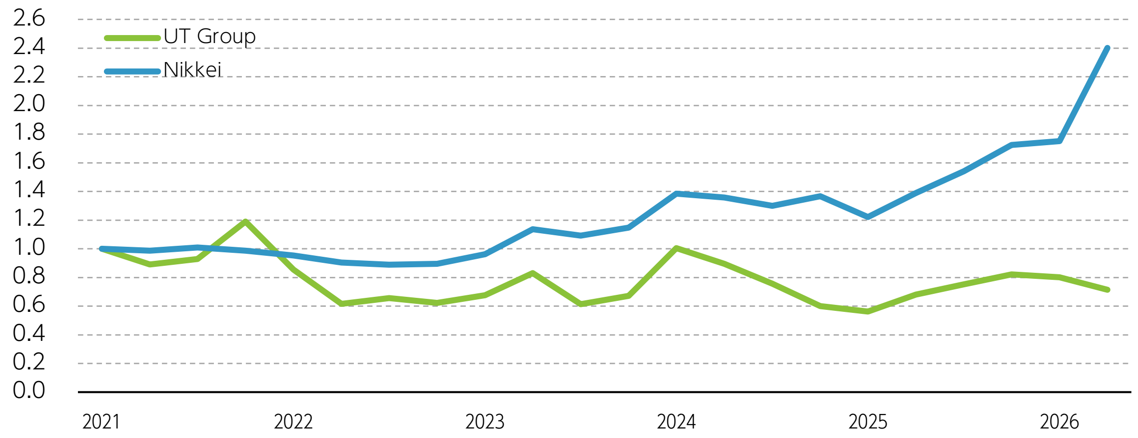
(Yen / 10,000 shares)



Changes in stock price

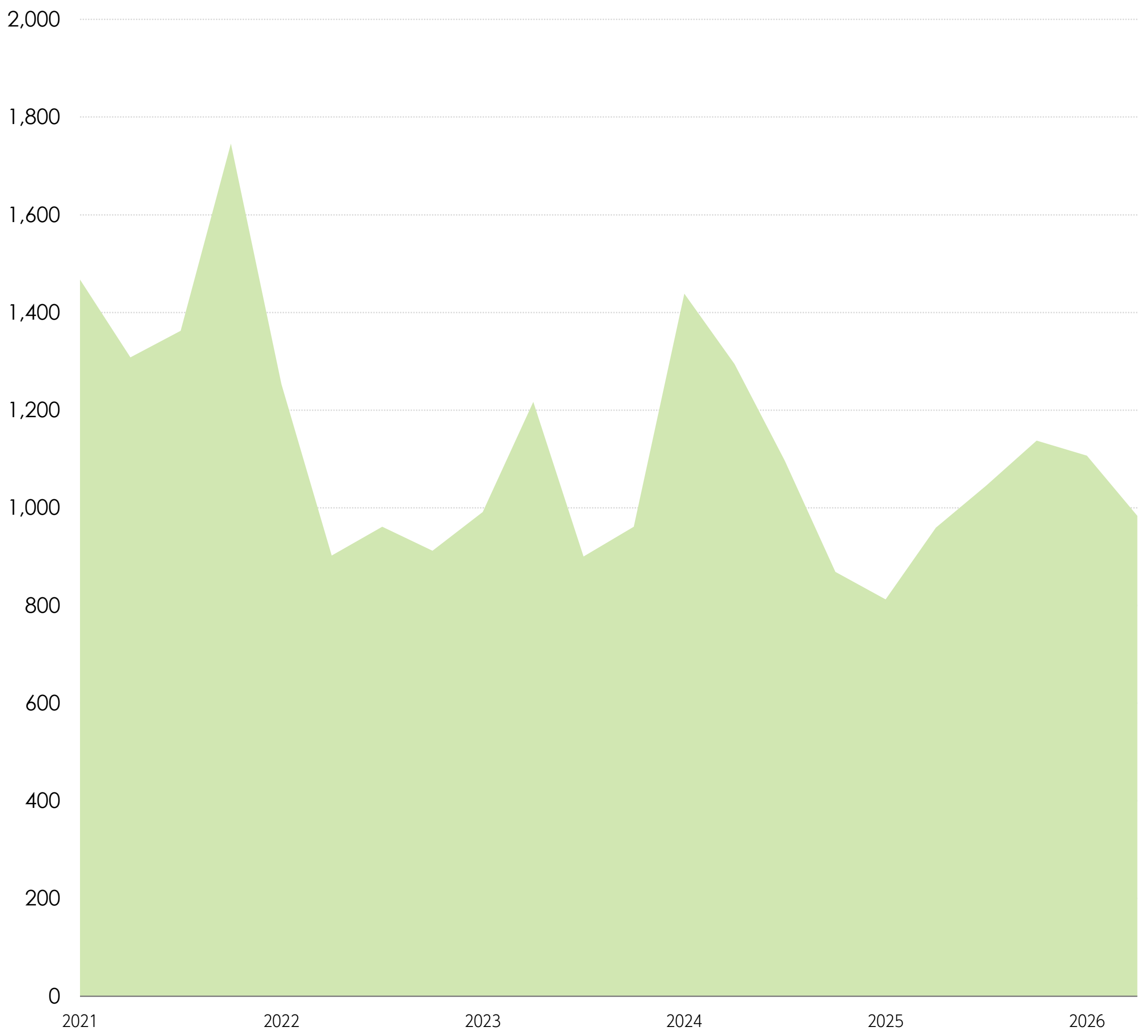
(compared with the level on March 31, 2021)

(%)



Market capitalization

(100 million yen)



Corporate Outline

Corporate Outline

As of June. 30, 2026

Corporate name:	UT Group Co., Ltd.
Established:	April 14, 1995
Founded:	April 2, 2007
Capital:	1.72 billion yen
Listing:	TSE Prime Market (Securities code: 2146)
Representative:	President and Representative Director
	Manabu Sotomura (As of April. 1, 2024)
Location:	1-11-15 Higashi-Gotanda, Shinagawa-ku, Tokyo
Number of issued and outstanding shares :	601,634,745 shares
Number of shareholders:	61,655

Group Companies

As of June. 30, 2026

UT Aim
Manufacturing personnel services

UT Agent
General personnel dispatch and outsourcing

UT SURI-EMU
General personnel dispatch and outsourcing

UT Toshiba
General personnel dispatch and outsourcing

FJ UT Plus Co., Ltd.
General personnel dispatch and outsourcing

UT HITES
General personnel dispatch and outsourcing
Elevator/escalator manufacturing outsourced work and dispatch of design engineers

UT Life Support
Internal benefit program management

UT Heartful
Special subsidiary company

Create vigorous workplaces empowering workers.

Upward Together

UT Group Co., Ltd.

[Inquiries]

UT Group Co., Ltd.

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