

November 13, 2025

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Notice Concerning Revision of Earnings Forecast and Breakdown of Dividend Forecast (3Q Dividend and Year-end Dividend)

At the Board of Directors meeting held today, UT Group Co., Ltd. has decided to revise its consolidated earnings forecast for FY3/2026 (April 1, 2025 - March 31, 2026), which was announced on May 14, 2025, as follows, in light of recent performance trends. We also announced the third quarter-end dividend forecast with December 31, 2025 as the record date and the year-end dividend forecast with March 31, 2026 as the record date, which had been undecided.

1. Revision of consolidated earnings forecast for FY3/2026 (April 1, 2025 - March 31, 2026)

	Net sales	Operating Income	Ordinary Income	Net income attributable to owners of parent	EPS
Previous forecast (A)	Million yen 196,200	Million yen 11,700	Million yen 11,800	Million yen 7,700	Yen ※13.31
Revised forecast (B)	168,000	9,500	9,600	6,100	※10.59
Increase/decrease (B – A)	△28,200	△2,200	△2,200	△1,600	△2.72
Change (%)	△14.4%	△18.8%	△18.6%	△20.8%	△20.4%
Reference : Results for the previous fiscal year	194,748	8,074	8,268	8,965	※15.02

※We will perform a stock split with effect from January 1, 2026 whereby each common stock will be divided into 15 shares. The impact of the stock split is considered for EPS and Dividend per share.

2. Reason for the revision

In the overall manufacturing dispatch business, the labor shortage has been continuing due to the tight supply/demand balance, while the recruitment has become more difficult due to a rise in hiring unit cost and the intensified competition for human resources. In this situation, hiring was sluggish at UT Group and the number of technical employees on a consolidated basis fell short of the plan.

Additionally, in the Motor & Energy Business, which provides human resource services in the automotive-related industry, we had anticipated a recovery in temporary staffing demand. However, due to the impact of U.S. tariff policies, staffing demand has remained flat compared to the previous year.

As a result, net sales for FY3/2026 are expected to remain at the same level as the previous fiscal year and to fall below the initial plan. Each level of profit is also expected to fall below the initial plan due to the revision in sales.

3. Revision of dividend forecast

Regarding dividends, we are maintaining the initial plan values from the perspective of continuing stable shareholder returns. Furthermore, we plan to implement the previously undetermined third quarter-end and year-end dividend forecasts as follows.

	Dividend per share (yen)				
	1Q-end (actual)	2Q-end	3Q-end	FY-end	Total
Previous forecasts (Conversion before the stock split)			TBD	TBD (TBD)	— (162.72)
Revised forecasts (Conversion before the stock split)			38.96	2.60 (38.96)	— (162.72)
FY3/2026 Results	40.19	44.61			
FY3/2025 Results	0.00	0.00	60.98	74.00	134.98

(Notes)

1. We plan to implement a 15-for-1 stock split of its common stock with an effective date of January 1, 2026. The total annual dividend per share forecast is not presented because a simple sum cannot be made due to the implementation of the stock split.
2. The second quarter-end dividend with a record date of September 30, 2025 and the third quarter-end dividend with a record date of December 31, 2025 are based on the number of shares before the split.

* The above earnings forecasts are the Company's judgment based on information currently available and actual results may differ from these forecasts due to various factors in the future.

End