

November 11, 2025

To All Stakeholders:

Company	USS Co., Ltd.
Representative	Yukihiro Ando Chairman and Representative Director
Stock Code	4732
Listings	Prime Market, Tokyo Stock Exchange Premier Market, Nagoya Stock Exchange
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Notice of Revisions to Consolidated Earnings Forecasts and Dividend Forecast

The Board of Directors of USS Co., Ltd. approved a resolution on November 11, 2025, to revise the consolidated earnings forecasts and dividend forecast for the fiscal year ending March 31, 2026, which were announced on August 5, 2025.

1. Revisions of Earnings Forecasts

(1) Revision to consolidated financial results forecasts for the current fiscal year

(From April 1st, 2025 to March 31st, 2026)

	Number of consigned vehicles	Number of contract completions	Contract completion rate	Net sales (¥ million)	Operating profit (¥ million)	Ordinary profit (¥ million)	Profit attributable to owners of parent (¥ million)
Previous outlook (A)	3,396,100	2,196,900	64.70%	111,800	56,500	57,200	38,850
Revised outlook (B)	3,430,000	2,240,800	65.30%	111,800	57,400	58,100	39,650
Change (B-A)	33,900	43,900	0.6p	—	900	900	800
Change (%)	1.0	2.0	—	—	1.6	1.6	2.1
(Ref) Previous fiscal year's results (Year ended March 31, 2025)	3,202,002	2,145,158	67.00%	104,021	54,206	54,883	37,636

(2) Reasons for revisions

During the current interim consolidated accounting period, favorable market conditions combined with successful sales activities leveraging our reputation as Auction sites where vehicles command premium prices resulted in both the number of vehicles consigned and the number of vehicles contracted exceeding expectations. As a result, operating profit, ordinary profit, and interim net profit attributable to owners of the parent all exceeded the performance forecast.

Accordingly, the full-year earnings forecast, reflecting the results for the interim period, is expected to exceed the previously announced consolidated earnings forecast (announced on August 5, 2025) for operating profit, ordinary profit and profit attributable to owners of parent.

2. Revision of Dividend forecast

(1) Dividend forecast

	Dividends per share			Consolidated dividend payout ratio
	End of 1H	Year-end	Total	
Previous forecast (announced on August 5, 2025)	25.20 yen	25.20 yen	50.40 yen	60.1%
Revised forecast	—	26.20 yen	51.40 yen	60.1%
Current fiscal year	25.20 yen	—	—	—
Previous fiscal year (FY3/2025)	20.60 yen	22.80 yen	43.40 yen	55.0%

(2) Reasons for revisions

USS has established the shareholder return policy as below.

- Consolidated dividend payout ratio: at least 60% (from FY3/2026)
- Total payout ratio: at least 100% (three years from FY3/2026 to FY3/2028)

Based on this policy and Revisions of Full-Year Earnings Forecasts, USS has revised the previous year-end dividend forecast of 25.20 yen to 26.20 yen.