

February 10, 2026

To All Stakeholders:

Company Representative	USS Co., Ltd. Yukihiro Ando Chairman and Representative Director
Stock Code Listings	4732 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 February 10, 2026, to revise the consolidated earnings forecasts and dividend forecast for the fiscal year ending March 31, 2026, which were announced on November 11, 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)	3,430,000	2,240,800	65.3%	111,800	57,400	58,100	39,650
Revised outlook (B)	3,440,000	2,270,000	66.0%	111,900	58,000	58,700	40,000
Change (B-A)	10,000	29,200	0.7p	100	600	600	350
Change (%)	0.3	1.3	—	0.1	1.0	1.0	0.9
(Ref) Previous fiscal year's results (Year ended March 31, 2025)	3,202,002	2,145,158	67.0%	104,021	54,206	54,883	37,636

## (2) Reasons for revisions

During the first nine months of the current consolidated fiscal year, favorable market conditions, combined with effective sales activities leveraging our reputation as auction platforms where vehicles command premium prices resulted in the number of vehicles consigned and the number of vehicles contracted exceeding expectations. As a result, net sales, operating profit, ordinary profit, and profit attributable to owners of the parent all exceeded the performance forecast.

Accordingly, reflecting the results for the third quarter in the full-year earnings forecast, we have revised upward the previously announced consolidated earnings forecast (announced on November 11, 2025) for net sales, operating profit, ordinary profit, and profit attributable to owners of the 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 November 11, 2025)	—	26.20 yen	51.40 yen	60.1%
Revised forecast	—	26.60 yen	51.80 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 26.20 yen to 26.60 yen.