

February 10, 2026

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 |
| Contact | Masafumi Yamanaka Executive Vice President, Officer, Supervisory Office (Tel +81-52-689-1129) |

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.