November 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
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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 10, 2026, to revise the consolidated earnings forecasts and dividend forecast for the fiscal year ending March 31, 2027, which were announced on August 4, 2026.

1. Revisions of Earnings Forecasts

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

(From April 1st, 2026 to March 31st, 2027)

	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)	3,616,000	2,396,000	66.3%	121,800	62,600	63,400	42,600
Revised outlook (B)	3,696,000	2,431,000	65.8%	123,600	63,600	64,400	43,300
Change (B-A)	80,000	35,000	△0.5p	1,800	1,000	1,000	700
Change (%)	2.2	1.5	―	1.5	1.6	1.6	1.6
(Ref) Previous fiscal year's results (Full-Year FY2026 Ending March 31, 2026)	3,504,437	2,347,566	67.0%	113,854	59,847	60,590	41,360

(2) Reasons for revisions

During the first half 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 interim net profit attributable to owners of the parent all exceeded the performance forecast.

Accordingly, reflecting the results for the first half in the full-year earnings forecasts, we have revised upward the previously announced consolidated earnings forecast (announced on August 4, 2026) 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
	Interim	Year-end	Total	
Previous forecast (announced on August 4, 2026)	28.20 yen	28.20 yen	56.40 yen	60.2%
Revised forecast	—	29.00 yen	57.20 yen	60.1%
Current fiscal year	28.20 yen			
Previous fiscal year (FY3/2026)	25.20 yen	29.50 yen	54.70 yen	61.4%

(2) Reasons for revisions

USS has established the shareholder return policy as follows:

- 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 the revised earnings forecasts, USS has revised its previous forecast for the year-end dividends from 28.20 yen to 29.00 yen.