August 4, 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	Shota Kawasaki General Manager, Finance Department, Supervisory Office (Tel +81-52-689-1109)

Notice of Revisions to Consolidated Earnings Forecasts and Dividend Forecast

The Board of Directors of USS Co., Ltd. approved a resolution on August 4, 2026, to revise the consolidated earnings forecasts and dividend forecast for the fiscal year ending March 31, 2027, which were announced on May 12, 2026.

1. Revisions of Earnings Forecasts

(1) Revision to consolidated financial results forecasts for the current fiscal year
(From April 1st, 2026 to September 30th, 2026)

	Net sales (¥ million)	Operating profit (¥ million)	Ordinary profit (¥ million)	Profit attributable to owners of parent (¥ million)
Previous outlook (A)	59,500	29,850	30,240	20,290
Revised outlook (B)	60,980	31,130	31,520	21,100
Change (B-A)	1,480	1,280	1,280	810
Change (%)	2.5	4.3	4.2	4.0
(Ref) Previous fiscal year's results (First Half of FY2026 Ending March 31, 2026)	53,979	28,709	29,041	19,951

(2) 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)	3,560,000	2,362,000	66.3%	119,800	61,000	61,800	41,600
Revised outlook (B)	3,616,000	2,396,000	66.3%	121,800	62,600	63,400	42,600
Change (B-A)	56,000	34,000	—	2,000	1,600	1,600	1,000
Change (%)	1.6	1.4	—	1.7	2.6	2.6	2.4
(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

(3) Reasons for revisions

During the first three 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 first quarter in the first-half and full-year earnings forecasts, we have revised upward the previously announced consolidated earnings forecast (announced on May 12, 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 May 12, 2026)	27.50 yen	27.50 yen	55.00 yen	60.0%
Revised forecast	28.20 yen	28.20 yen	56.40 yen	60.2%
Current fiscal year				
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 first-half and year-end dividends from 27.50 yen to 28.20 yen, respectively.