<TRANSLATION>

November 12, 2026

Company name: Yushin Company
Representative: Takayo Kotani, Representative Director and President
(Code: 6482, Standard Market of TSE)
Inquiries: Kota Oda,
Director and Executive Vice President,
General Manager of Administration Division
Tel: +81-75-933-9555

Revisions to the Forecast for the Earnings, Notice Concerning Interim Dividends of Surplus, and Revisions to the Year-End Dividends

Based on recent earnings trends, Yushin Company ("the Company") revised the consolidated earnings forecast for FY2027 (from April 1, 2026 to March 31, 2027) announced on May 15, 2026, as follows. Furthermore, at the Board of Directors meeting held on November 12, 2026, the Company resolved to pay an interim dividend with a record date of September 30, 2026, and revised the forecast for the year-end dividend for the fiscal year ending March 31, 2027. Details are provided below.

1. Revised Forecast for the Earnings

(1) Details

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of the parent	Basic earnings per share
Previous Forecast (A) (May 15, 2026)	Millions of yen 25,000	Millions of yen 1,300	Millions of yen 1,300	Millions of yen 900	yen 27.53
Revised Forecast (B)	26,000	2,200	2,200	1,500	47.31
Change (B-A)	1,000	900	900	600	-
Percentage Change (%)	4.0	69.2	69.2	66.7	-
FY2026 (Reference)	23,101	826	908	286	8.51

(2) Reasons

Because orders were steady especially in Japan and Asia and profitability improved, Net sales, Operating profit, Ordinary profit, and Profit attributable to owners of parent are expected to exceed the forecasts. Accordingly, the Company revised the forecasts as stated above.

2. Details of Interim Dividends

	Dividends determined	Projected dividends (May 15, 2026)	Dividends for preceding (FY2026)
Record Date	September 30, 2026	Same as on the left	September 30, 2025
Dividends per share (yen)	10.00		10.00
Total amount of cash dividends (Millions of yen)	313	-	340
Effective date	December 7, 2026	-	December 8, 2025
Dividends resource	Retained earnings	-	Retained earnings

3. Revised Year-End Dividends Forecasts

(1) Details

	Annual dividends per share		
	2Q	4Q	Total
Previous Forecast (May 15, 2026)	yen -	yen -	yen -
Revised Forecast		10.00	20.00
FY2027	10.00		
FY2026 (Reference)	10.00	10.00	20.00

(2) Reasons

The Company manages its business with the return of profits to shareholders as one of its important management issues. For this reason, our basic policy is to secure a stable management base and improve the return on equity, and to return profits by paying dividends in consideration of the business performance of each period.

The Company decided to keep the annual dividend unchanged from FY2026. This decision was made after comprehensive consideration of factors including future business development. Accordingly, the Company revised its dividend forecast to 10.00 yen per share and its annual dividend forecast to 20.00 yen per share.

(Notes)

The forecast above is based on the information currently available. A number of factors could cause actual results to differ materially from expectations.

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