May 11, 2026

Company name: Starts Corporation Inc.
(Securities code: 8850)
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Notice Concerning Dividends of Surplus

Starts Corporation Inc. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on May 11, 2026, to pay dividends of surplus with a record date of March 31, 2026. The details are described below.

1. Dividends of surplus

Taking into consideration recent business performance trends, financial position, capital efficiency, etc., the Company has resolved to increase the year-end dividend for the fiscal year ended March 31, 2026, by 10 yen from the year-end dividend of 65 yen that announced on February 9, 2026, to 75 yen, bringing the annual dividends, including the interim dividend, to 140 yen per share.

2. Details of the final dividend for the fiscal year ended March 31, 2026

	Determined amount	Most recent dividend forecast (Announced on February 9, 2026)	Actual results for the previous fiscal year
Record date	March 31,2026	March 31,2025	March 31,2025
Dividend per share(Yen)	75.00	65.00	65.00
Total amount of dividends (Millions of yen)	3,702	—	3,208
Effective date	June 30,2026	—	June 30,2025
Source of dividends	Retained earnings	—	Retained earnings

3. Dividend details for the fiscal year ended March 31, 2026

Record date	Dividend per share (Yen)		
	Second quarter-end	Fiscal year- end	Total
Actual results for the current fiscal year	65.00	75.00	140.00
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	55.00	65.00	120.00

End