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May 11, 2026

To Whom It May Concern

Company name: Starts Corporation Inc.
Listing: Tokyo Stock Exchange
Securities code: 8850
URL: https://www.starts.co.jp/
Representative: Toyotaka Muraishi, President
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Notice Concerning Difference between Non-consolidated Financial Results for the Full Year and Actual Results for the Previous Fiscal Year

Starts Corporation Inc. hereby announces a difference between its non-consolidated financial results for the fiscal year ended March 31, 2026 and the actual results for the previous fiscal year.

1. Difference between non-consolidated financial results for the fiscal year ended March 31, 2026 and actual results for the previous fiscal year

	Net Sales	Operating profit	Ordinary profit	Profit	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Fiscal year ended March 31,2025 (A)	24,416	14,366	14,982	16,074	318.22
Fiscal year ended March 31,2026 (B)	28,917	18,040	19,984	23,186	470.75
Change (B – A)	4,500	3,673	5,001	7,112	
Change (%)	18.4	25.6	33.4	44.2	

(Reasons for the difference)
Net Sales and Operating profit for the current period increased compared to the previous period due to higher dividend income from subsidiaries. In addition, ordinary profit increased due to the recognition of foreign exchange gains. Profit increased as a result of higher extraordinary income, primarily due to the completion of the liquidation of a consolidated subsidiary.