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May 14, 2026

To Whom It May Concern

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President & CEO
Securities Code: 8043 (TSE Prime Market)
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Notice Regarding the Introduction of an Interim Dividend

Starzen announces that at the meeting of the Board of Directors held today, a resolution was reached to introduce an interim dividend contingent upon approval of proposals for partial changes to the Articles of Incorporation at the 87th General Meeting of Shareholders, which is scheduled to be held on June 26, 2026.

For details of the changes to the Articles of Incorporation accompanying the introduction of an interim dividend, see “Notice Regarding Partial Changes to the Articles of Incorporation” released today.

1. Objective of introduction

To expand the distribution framework from an annual dividend to a semi-annual dividend schedule to enhance shareholder returns.

2. Interim dividend record date

September 30 each year

[Reference] Status of dividends over the last three years and dividend forecast for fiscal year ending March 31, 2027

	Interim	Year-end	Annual	Payout ratio (consolidated)	DOE (consolidated)
Fiscal 2023 (FY 2024.3)	-	¥26.67	¥26.67	20.7%	2.1%
Fiscal 2024 (FY 2025.3)	-	¥36.67	¥36.67	17.6%	2.6%
Fiscal 2025 (FY 2026.3)	-	¥43	¥43	29.5%	2.7%
Fiscal 2026 (FY 2027.3) <i>forecast</i>	¥25	¥25	¥50	33.6%	-

* The Company conducted a three-for-one stock split of its common stock effective on April 1, 2025.

The figures for prior years have been adjusted to reflect the stock split.