June 12, 2026

Company name: KI-STAR REAL ESTATE Co., Ltd.
Representative: Keiji Hanawa, President and CEO
Securities code: 3465, Tokyo Stock Exchange, Prime Market
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(Correction / Numerical Data Correction) Notice Regarding a Partial Correction of "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]"

KI-STAR REAL ESTATE Co., Ltd. (the "Company") hereby announces that it has made a partial correction of "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]" disclosed on May 14, 2026. The corrected parts are underlined. Since there were also corrections to numerical data, the Company has provided the corrected numerical data.

1. Reason for Corrections

Following the disclosure of the "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]," certain errors in the information were discovered. The Company has made corrections to them accordingly.

2. Details of Corrections

The corrected parts are indicated with underlines.

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3. Consolidated Financial Statements and Notes
(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income
(Consolidated Statements of Income)

【Before Correction】

	FY3/25 (Apr. 1, 2024 – Mar. 31, 2025)	FY3/26 (Apr. 1, 2025 – Mar. 31, 2026)
Net sales	342,553	393,905
Cost of sales	300,565	337,785
Gross profit	41,988	56,120
Selling, general and administrative expenses		
Sales commission	8,004	9,317
Salaries and allowances	5,184	<u>6,295</u>
Taxes and dues	3,011	3,834
Provision for bonuses	460	<u>492</u>
Other	8,071	9,185
Total selling, general and administrative expenses	24,733	29,125

【After Correction】

	FY3/25 (Apr. 1, 2024 – Mar. 31, 2025)	FY3/26 (Apr. 1, 2025 – Mar. 31, 2026)
Net sales	342,553	393,905
Cost of sales	300,565	337,785
Gross profit	41,988	56,120
Selling, general and administrative expenses		
Sales commission	8,004	9,317
Salaries and allowances	5,184	5,821
Taxes and dues	3,011	3,834
Provision for bonuses	460	966
Other	8,071	9,185
Total selling, general and administrative expenses	24,733	29,125

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3. Consolidated Financial Statements and Notes, (5) Notes to Consolidated Financial Statements

(Per Share Information)

【Before Correction】

	FY3/25 (Apr. 1, 2024 – Mar. 31, 2025)	FY3/26 (Apr. 1, 2025 – Mar. 31, 2026)
Net assets per share	1,941.83	2,357.24
Net income per share	285.22	495.15
Diluted net income per share	285.16	495.13

(Notes) 1. The Company conducted a two for one common stock split effective on April 1, 2026. Net assets per share, net income per share and diluted net income per share have been calculated as if the stock split had taken place at the beginning of the fiscal year ended March 31, 2025.

2. The Company has established a performance-linked stock compensation plan for directors and employee stock distribution trust program. Shares for this plan held by the trust are recorded as treasury shares in the consolidated balance sheet and included in treasury shares for determining net assets per share and net income per share. For the determination of net assets per share and net income per share, the average number of treasury shares outstanding that were deducted were 140,530 for FY3/25 and 217,060 for FY3/26.

(Omitted)

【After Correction】

	FY3/25 (Apr. 1, 2024 – Mar. 31, 2025)	FY3/26 (Apr. 1, 2025 – Mar. 31, 2026)
Net assets per share	1,941.83	2,357.24
Net income per share	285.22	495.15
Diluted net income per share	285.16	495.13

(Notes) 1. The Company conducted a two for one common stock split effective on April 1, 2026. Net assets per share, net income per share and diluted net income per share have been calculated as if the stock split had taken place at the beginning of the fiscal year ended March 31, 2025.

2. The Company has established a performance-linked stock compensation plan for directors and employee stock distribution trust program. Shares for this plan held by the trust are recorded as treasury shares in the consolidated balance sheet and included in treasury shares for determining net assets per share and net income

per share. For the determination of net assets per share and net income per share, the average number of treasury shares outstanding that were deducted were 281,060 for FY3/25 and 435,200 for FY3/26.
(Omitted)

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(Additional Information)

【Before Correction】
The Company has established a performance-linked stock compensation plan for directors and employee stock distribution trust program. Shares for this plan held by the trust are recorded as treasury shares in the consolidated balance sheet. The number of shares of the Company's stock held by the trust as of March 31, 2025 was **239,044 shares** with a book value of 934 million yen, and the number of these shares as of March 31, 2026 was **203,222 shares** with a book value of 805 million yen.

【After Correction】
The Company has established a performance-linked stock compensation plan for directors and employee stock distribution trust program. Shares for this plan held by the trust are recorded as treasury shares in the consolidated balance sheet. The number of shares of the Company's stock held by the trust as of March 31, 2025 was **478,088 shares** with a book value of 934 million yen, and the number of these shares as of March 31, 2026 was **406,444 shares** with a book value of 805 million yen.
Additionally, the Company executed a two for one common stock split effective on April 1, 2026. The number of treasury shares for the previous fiscal year and the current fiscal year has been stated based on the assumption that the stock split had taken place at the beginning of the fiscal year ended March 31, 2025.