

Company name: Starts Corporation Inc.

(Securities code: 8850)

 $Representative : \quad Toyotaka \ Muraishi, \ President$

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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 8, 2025, to pay dividends of surplus with a record date of March 31, 2025. 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, 2025, by 10 yen from the year-end dividend of 55 yen that announced on February 13, 2025, to 65 yen, bringing the annual dividends, including the interim dividend, to 120 yen per share.

2. Details of the final dividend for the fiscal year ended March 31, 2025

	Determined amount	Most recent dividend forecast (Announced on February 13, 2025)	Actual results for the previous fiscal year
Record date	March 31,2025	March 31,2025	March 31,2024
Dividend per share(Yen)	65.00	55.00	55.00
Total amount of dividends (Millions of yen)	3,208	_	2,797
Effective date	June 30,2025	_	June 27,2024
Source of dividends	Retained earnings	_	Retained earnings

3. Dividend details for the fiscal year ended March 31, 2025

	Dividend per share (Yen)		
Record date	Second quarter-end	Fiscal year- end	Total
Actual results for the current fiscal year	55.00	65.00	120.00
Actual results for the previous fiscal year (Fiscal year ended March 31, 2024)	50.00	55.00	105.00