



May 11, 2026

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

Starts Corporation Inc. (the “Company”) hereby announces that there were some errors in the document titled “Notice Concerning Dividends of Surplus”, which was published on May 11, 2026. The details are corrected as follows.

1. Reason for the correction

Following the announcement, it was discovered that there was an error regarding the “Effective date” of the year-end dividend for the fiscal year ending March 2026; therefore, we are issuing this correction.

2. Details of the correction (underlined text indicates the correction) (Before the correction)

| | Determined amount | Most recent dividend forecast (Announced on February 9, 2026) | Actual results for the previous fiscal year |
|--|---------------------|---|--|
| Record date | March 31,2026 | March 31,2026 | 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 | <u>June 30,2026</u> | — | June 30,2025 |
| Source of dividends | Retained earnings | — | Retained earnings |

(After correction)

| | Determined amount | Most recent dividend forecast (Announced on February 9, 2026) | Actual results for the previous fiscal year |
|--|---------------------|---|--|
| Record date | March 31,2026 | March 31,2026 | 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 | <u>June 29,2026</u> | — | June 30,2025 |
| Source of dividends | Retained earnings | — | Retained earnings |

End