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May 29, 2026

Company Name: Restar Corporation
(Code: 3156, Tokyo Stock Exchange Prime Market)
Representative: Shinichi Hayashi,
Representative Director President, COO
Contact: Atsuki Ishida,
Corporate Officer
(Tel.: +81-3-3458-4618)

Notice Concerning Dividend of Surplus

The Company hereby announces that, at a meeting of the Board of Directors held today (May 29, 2026), it has resolved to pay a dividend of surplus with a record date of March 31, 2026 as follows.

In accordance with Article 459, Paragraph 1 of the Companies Act, the Company's Articles of Incorporation stipulate that the Company may pay dividends from surplus, etc. by resolution of the Board of Directors.

Details

1. Details of Dividends

	Amount determined	Most recent dividend forecast (Announced May 14, 2026)	Previous fiscal year actual (fiscal year ended March 31, 2025)
Record date	March 31, 2026	As on the left	March 31, 2025
Dividend per share	68.00 yen	As on the left	60.00 yen
Total amount of dividends	1,912 million yen	—	1,687 million yen
Effective date	June 12, 2026	—	June 13, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

Basic policies of shareholder returns for our Medium-Term Management Plan ending March 31, 2027 is as follows.

- Consideration of balance between stable and enhanced shareholder returns, proactive investment in growth areas, and financial soundness
- DOE 4% or higher
- Stable and continuous dividend increase
- Flexible share buybacks for excess capital

Under this policy, as announced in the "Notice Concerning Revision (Increase) of Year-End Dividend Forecast" dated May 14, 2026, we will pay a year-end dividend of 68 yen per share for the year ended March 31, 2026, as originally planned.

(Reference)

- Breakdown of the Company's Annual Dividends

Record date	Dividends per share		
	2nd quarter-end	Year-end	Total
Dividend forecast (fiscal year ending March 31, 2027)	65.00 yen	70.00 yen	135 yen
Current fiscal year actual (fiscal year ended March 31, 2026)	60.00 yen	68.00 yen	128 yen
Previous fiscal year actual (fiscal year ended March 31, 2025)	60.00 yen	60.00 yen	120 yen