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August 7, 2026

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(Code: 3156, Tokyo Stock Exchange Prime Market)
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Notice Concerning Upward Revisions to the Full-Year Consolidated Financial Forecast and Dividend Forecast for the Fiscal Year Ending March 31, 2027

Restar Corporation (the "Company") hereby announces that, at its Board of Directors meeting held today, based on the consolidated results for the first quarter as reported in the "Consolidated Financial Results for the Three Months Ended June 30, 2026 [Under Japanese GAAP]" released today, the Company has resolved to revise its full-year consolidated earnings forecast upward for the fiscal year ending March 31, 2027, which was announced on May 14, 2026, and to revise the dividend forecast (to increase the dividend), as detailed below.

Details

1. Revision of Financial Forecast (Upward Revision)

(1) Revised the consolidated financial forecasts for the Fiscal Year Ending March 31, 2027
(April 1, 2026 to March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Forecast announced previously (A) (Announced on May 14, 2026)	Millions of yen 700,000	Millions of yen 18,000	Millions of yen 14,500	Millions of yen 10,000	Yen 355.64
Revised forecasts (B)	750,000	26,500	21,000	13,500	480.12
Change (B - A)	50,000	8,500	6,500	3,500	-
Rate of change (%)	7.1%	47.2%	44.8%	35.0%	-
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2026)	630,905	16,739	13,762	7,691	273.56

(2) Reason for the revision

During the first quarter of the consolidated cumulative period, performance remained strong due to rising market prices for certain products driven by expanding demand for data centers, including those for generative AI, as well as cross-selling utilizing the Company's extensive line card offerings. Additionally, the recovery in demand for industrial equipment applications, such as semiconductor manufacturing equipment in the devices business, and the contribution of new automotive projects launched in the previous fiscal year, also served as factors boosting performance. Market prices and demand for certain products continue to trend favorably, and the Company will continue to strive for further performance improvement while closely monitoring changes in the market environment.

Considering these circumstances and the performance trends in the first quarter, the Company will revise upward its full-year performance forecast announced on May 14, 2026.

2. Revision of Dividend Forecast (Dividend Increase)

(1) Revision of Forecast Figures for Interim and Year-End Dividends for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

	Dividend per share (yen)		
Dividend period	Second quarter-end	Fiscal-year end	Total
Forecast announced previously (Announced on May 14, 2026)	65.00	70.00	135.00
Revised forecasts	70.00	75.00	145.00
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2026)	60.00	68.00	128.00

(2) Reason for the revision

In the Company's medium-term management plan, which runs through the fiscal year ending March 31, 2027, the Company has established the following basic policies for shareholder returns maintaining a consolidated Dividend On Equity (DOE) of 4% or higher and implementing stable and continuous dividend increases, while balancing these objectives with active investment in growth areas and maintaining financial soundness.

Considering the upward revision to the full-year performance forecast as described above, and in accordance with the aforementioned shareholder return policy, the Company will revise its interim dividend forecast for the fiscal year ending March 31, 2027 upward by 5 yen per share to 70 yen, and its year-end dividend forecast upward by 5 yen per share to 75 yen.

As a result, the annual dividend will increase by 10 yen to 145 yen per share, and the DOE will be 4.1%.

To ensure that the Company's shareholders can hold its shares with confidence over the long term, the Company will continue to regard the DOE as a key indicator and strive to achieve stable and continuous dividend growth in the future.

*The above financial forecasts and other projections are based on certain assumptions that the Company deems reasonable at this time. Actual results may differ from these forecasts.