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May 26, 2023

Company Name: Restar Holdings Corporation  
 (Code: 3156 Tokyo Stock Exchange Prime Market)  
 Name of Representative: Tomoharu Asaka, Representative Director  
 Contact Information: Atsuki Ishida, Corporate Officer  
 (Tel: 03-3458-4618)

## Notice Concerning Dividend of Surplus

The Company hereby announces that, at a meeting of the Board of Directors held today (May 26, 2023), it has resolved to pay a dividend of surplus with a record date of March 31, 2023 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 12, 2023)	Previous fiscal year actual (fiscal year ended March 31, 2022)
Record date	March 31, 2023	As on the left	March 31, 2022
Dividend per share	75.00 yen	As on the left	55.00 yen
Total amount of dividends	2,255 million yen	—	1,653 million yen
Effective date	June 30, 2023	—	June 7, 2022
Source of dividends	Capital surplus	—	Retained earnings

Note: Percentage decrease in net assets 0.028

## 2. Reason

The Company's basic policy is to enhance shareholder returns while also emphasizing financial stability. Under this basic policy, as in the forecast announced in "Notice of Revision to Dividend Forecast for the Fiscal Year Ended March 31, 2023" dated May 12, 2023, the Company has decided to pay a year-end dividend of 75 yen per share for the fiscal year ended March 31, 2023.

As reported separately in "Notice Concerning Recording of Non-operating Expenses and Extraordinary Losses," dated May 12, 2023, the Company recorded provision of allowance for doubtful accounts for subsidiaries and associates of 981 million yen, provision for loss on business of subsidiaries and associates of 1,059 million yen, and loss on valuation of shares of subsidiaries and associates of 1,721 million yen in the non-consolidated financial statements. Accordingly, the year-end dividend will be funded by capital surplus.

### (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, 2024)	55.00 yen	60.00 yen	115.00 yen
Current fiscal year actual (fiscal year ended March 31, 2023)	40.00 yen (Ordinary dividend 40.00 yen)	75.00 yen (Ordinary dividend 75.00 yen)	115.00 yen (Ordinary dividend 115.00 yen)
Previous fiscal year actual (fiscal year ended March 31, 2022)	45.00 yen (Ordinary dividend 40.00 yen) (Commemorative dividend 5.00 yen)	55.00 yen (Ordinary dividend 45.00 yen) (Special year-end dividend 10.00 yen)	100.00 yen (Ordinary dividend 85.00 yen) (Commemorative dividend 5.00 yen) (Special year-end dividend 10.00 yen)