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May 28, 2024

Company Name: Restar Corporation
(Code : 3156 Tokyo Stock Exchange Prime Market)
Representative: Tomoharu Asaka,
Representative Director
Vice President
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 today (May 28, 2024), it was resolved to pay a dividend of surplus with a record date of March 31, 2024, 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.

1. Details of Dividends

	Amount determined	Most recent dividend forecast (Announced May 13, 2024)	Previous fiscal year results (fiscal year ended March 31, 2023)
Record date	March 31, 2024	As on the left	March 31, 2023
Cash dividends per share (Yen)	60.00 yen	As on the left	75.00 yen
Total amount of dividends	1,804 million yen	—	2,255 million yen
Effective date	June 28, 2024	—	June 30, 2023
Source of dividends	Capital surplus	—	Capital surplus

Note: Percentage decrease in net assets 0.022

2. Reason

Based on the basic policy of improving returns to shareholders while focusing on financial stability, the Company will pay a year-end dividend of 60 yen per share for the fiscal year ended March 31, 2024, as initially planned.

As reported in "Notice Concerning Provision of Allowance for Doubtful Accounts and Foreign Exchange Loss," dated May 13, 2024, the Company recorded provision of allowance for doubtful accounts of 3,400

million yen and foreign exchange loss of 3,134 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	Cash dividends per share (yen)		
	2nd quarter-end	Year-end	Total
Dividend forecast (fiscal year ending March 31, 2025)	60.00 yen	60.00 yen	120.00 yen
Current fiscal year actual (fiscal year ended March 31, 2024)	55.00 yen	60.00 yen	115.00 yen
Previous fiscal year actual (fiscal year ended March 31, 2023)	40.00 yen	75.00 yen	115.00 yen