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To Our Shareholders and Investors



May 15, 2026

Company name: Startia Holdings, Inc.  
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(Code: 3393, TSE Prime Market)  
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## Notice Regarding Change in Dividend Policy (Introduction of DOE)

Startia Holdings, Inc. (the “Company”) hereby announces that its Board of Directors has resolved at a meeting held today to change its dividend policy as described below.

### 1. Details of the Change in Dividend Policy

#### Before Change:

The Group positions the return of profits to shareholders as a key management priority. While striving to maintain necessary internal reserves to strengthen its management foundation and competitiveness, the Group also aims to enhance shareholder returns based on its medium- to long-term strategies. Under this approach, the Company’s basic policy regarding dividends of surplus is to maintain financial soundness while funding the capital necessary for growth and development through internal reserves. Taking into account consolidated financial results and future business developments in a comprehensive manner, the Company aims to implement continuous progressive dividends and targets a consolidated dividend payout ratio of approximately 55%.

*(Note) Progressive dividends refer to a dividend policy in which the Company, in principle, does not reduce dividends but either maintains or increases them.*

#### After Change:

The Group positions the return of profits to shareholders as a key management priority. While striving to maintain necessary internal reserves to strengthen its management foundation and competitiveness, the Group also aims to enhance shareholder returns based on its medium- to long-term strategies. Under this approach, the Company’s basic policy regarding dividends of surplus is to maintain financial soundness while funding the capital necessary for growth and development through internal reserves. Taking into

account consolidated financial results and future business developments in a comprehensive manner, the Company aims to implement continuous progressive dividends and targets a DOE (Dividend on Equity ratio) of 13%.

*(Note 1) Progressive dividends refer to a dividend policy in which the Company, in principle, does not reduce dividends but either maintains or increases them.*

*(Note 2) DOE (%) is calculated as: Total annual dividends ÷ Average consolidated shareholders' equity during the period × 100. However, in calculating shareholders' equity, the impact of transitory gains (such as extraordinary income) as determined by the Company will be excluded.*

## **2. Timing of the Change**

The new policy will be applied from the fiscal year ending March 31, 2027.

## **3. Reasons for the Change**

In its three-year Medium-Term Management Plan starting from the fiscal year ended March 31, 2026, the Company aims to maximize corporate value by expanding its customer base and creating synergies with existing businesses through active promotion of its M&A strategy, while continuing organic growth in its existing businesses.

As we execute these strategic investments, we have decided to introduce DOE (Dividend on Equity ratio) as a new dividend indicator. This aims to balance the pursuit of improved capital efficiency with the provision of stable and continuous shareholder returns that are not affected by temporary fluctuations in profit levels.

Additionally, while the 8.00 yen commemorative dividend to be implemented for the fiscal year ended March 31, 2026, was initially excluded from the scope of our progressive dividend policy, we have decided to change this and include it within the scope of progressive dividends in our dividend forecast for the fiscal year ending March 31, 2027. For further details, please refer to the "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 [Japanese GAAP]" disclosed today.

End