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November 12, 2025

To All Concerned Parties

Company Name	Star Micronics Co., Ltd.
Representative	Mamoru Sato, Representative Director, President and Executive Officer
Code Number	7718 TSE Prime
Contact	Director, Senior Executive Officer, and Manager of Corporate Department Seigo Sato TEL. 054-263-1111

Notice Concerning Revision to Year-End Dividend Forecast for the Fiscal Year Ending December 31, 2025 (No Dividend)

As stated in the "Notice Regarding Expression of Opinion on the Tender Offer for the Company's Share Certificates, etc. by Solsticia Corporation" (the "Expression of Opinion Press Release") separately announced today, in connection with the commencement of the tender offer (the "Tender Offer") by Solsticia Corporation (the "Tender Offeror") for the Company's common shares (the "Company Shares") and share options (the "Share Options"), the Board of Directors of the Company, at its meeting held today, resolved to revise the dividend forecast for the fiscal year ending December 2025, and, conditional upon the successful completion of the Tender Offer, not to pay a year-end dividend for said fiscal year.

1. Details of the Revision

	Dividends per Share (in Japanese Yen)		
	End of Second Quarter	Year-End	Full Year
Previous Forecast (Announced on August 12, 2025)	—	35.00	70.00
Revised Forecast	—	0.00	35.00
Results for the Current Fiscal Year	35.00	—	—
Results for the Previous Fiscal Year (Fiscal Year Ended December 2024)	30.00	30.00	60.00

2. Reason for the Revision

At the meeting of the Board of Directors held today, the Company resolved to express its opinion in support for the Tender Offer and to recommend that the shareholders of the Company, as well as the holders of the Share Options relating to the 13th through 17th ordinary-type share options (collectively, the "Share Option Holders"), tender their Share Options in the Tender Offer. Conversely, with respect to the holders of the stock compensation-type share options and the 18th ordinary-type share options, the Company resolved to leave the decision of whether or not to tender their rights to the individual judgment of each Share Option Holders. This resolution of the Board of Directors was made on the premise that, as a result of the Tender Offer and subsequent series of procedures, the Company Shares are expected to be delisted. For further details, please refer to the Expression of Opinion Press Release.

Based on this premise, if the Tender Offer is successfully completed, since the Company shares are expected to be delisted through the Tender Offer and subsequent procedures, the Company, although it has regarded the return of profits to shareholders through dividends as one of its key management policies and has adopted a basic policy of shareholder returns targeting an annual dividend of 70 yen or more per share and a consolidated total payout ratio of 50% or higher as a progressive dividend policy, has determined that such policy presupposes the continued listing of the Company's shares. Accordingly, at the Board of Directors meeting held today, the Company resolved, conditional upon the successful completion of the Tender Offer, to revise the dividend forecast for the fiscal year ending December 2025 and not to pay a year-end dividend for said fiscal year.

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