January 6, 2025

To all concerned stakeholders,

Asteria Corporation
(TSE Prime Market: 3853)
Contact: SAITO Yasuhisa, CFO
(Phone: +81-3-5718-1655)

Notice Regarding Changes to Shareholder Return Policy and Upward Revisions to Year-end Dividend Forecast for the Year Ending March 2025

Tokyo – January 6, 2025 -- Asteria Corporation hereby announces that a Board of Directors meeting held today passed a resolution to revise its year-end dividend forecast for the fiscal year ending March 2025. The final dividend amount will be fixed at a Board of Directors meeting scheduled for the first half of May 2025.

1. Changes to Shareholder Return Policy

(1) Reasons for Revisions

Asteria has decided to change its dividend policy from stable payouts to targeting a dividend payout ratio of 30% (*1) and a progressive dividend policy (*2) starting from the current financial year. Share buybacks will be evaluated and executed adaptively.

The policy revisions were made to foster an environment that builds investor confidence while ensuring sufficient reserves for future growth. This was conducted in accordance with the Medium-Term Management Plan and its action plans, which aim to strengthen the company's financial position and maximize shareholder value.

*1: Calculated from profits excluding temporary gains and losses such as those from investments

*2: Annual dividend per share must be the same or higher than that of the previous year

(2) Policy Revision Details

Before Revision	Focused on increasing retained earnings and strengthening its financial structure – the foundation for profit growth, while actively providing shareholder returns based on business performance.
After Revision	Pay progressive dividends as our basic policy for ordinary dividends, with a 30% target consolidated dividend payout ratio (excluding temporary gains and losses) until the fiscal year ending March 2029 – the final year of the Medium-Term Management Plan. Share buybacks will be evaluated and executed adaptively, considering a wide range of factors including the development of new technologies and products, the status of business investment projects and more.

2. **Changes to Dividend Forecast for the Year Ending March 2025**

Asteria has revised its year-end forecast for the fiscal year ending March 2025 to 7.50 yen, a 50% increase from the previously announced 5.00 yen.

3. **Revised Forecast Details**

	Annual Dividend per Share		
Record Date	Interim Dividend	Year-End Dividend	Total
Previous Forecast (as of June 20, 2024)		5.00 yen	5.00yen
Latest Forecast		7.50 yen	7.50yen
Dividend Paid for the Current Term	—		
Dividend Paid for the Year Ended March 2024	2.00 yen (commemorative dividend)	4.50yen	6.50 yen