September 8, 2026

Company Name	Star seeds Co., Ltd.
Representative	Masayuki Suzuki, Representative Director & President (Tokyo Stock Exchange, Standard Market, Code: 3083)
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Notice Regarding the Revision (Upward Revision) of Full-Year Consolidated Financial Forecasts for the Fiscal Year Ending February 2027

Star seeds Co., Ltd. (hereinafter referred to as “the Company”) hereby announces that at the board of directors’ meeting held on September 8, 2026, the Company decided to revise the full-year consolidated financial forecasts for the fiscal year ending February 2027 (March 1, 2026, to February 28, 2027), which were announced on June 25, 2026, in light of recent business performance trends.

Note

1. Revision of Full-Year Consolidated Financial Forecasts

Revision of Full-Year Consolidated Financial Forecasts for the Fiscal Year Ending February 2027 (March 1, 2026 – February 28, 2027)

	Net Sales	Operating Income	Ordinary Income	Net Income (*)	Net Income Per Share
	(million yen)	(million yen)	(million yen)	(million yen)	(yen)
Previously Announced Forecasts (A) (Announced on June 25, 2026)	30,000	1,450	1,100	600	69.52
Revised Forecasts (B)	35,000	1,600	1,250	680	73.25
Change (Amount) (B - A)	5,000	150	150	80	-
Change (%)	16.7	10.3	13.6	13.3	-
(Reference) Full-Year Results for the Previous Fiscal Year (Fiscal Year Ended February 2026)	10,382	184	160	58	9.16

(*) Net income attributable to the owners on the parent company

2. Reasons for the Revision

As announced in the “Notice Regarding the Revision (Upward Revision) of Financial Forecasts for the Second Quarter (First Half) of the Fiscal Year Ending February 2027” dated June 3, 2026, the Company has revised upward its consolidated financial forecasts for the second quarter (first half) after taking into account the business performance of each segment. This revision was made because both net sales and profits at each level were expected to exceed the initial forecasts for the first half.

Furthermore, in the “Notice Regarding the Revision (Upward Revision) of Full-Year Consolidated Financial Forecasts for the Fiscal Year Ending February 2027” dated June 25, 2026, the Company revised its full-year consolidated financial forecasts upward, taking into account factors such as the robust order environment in the grid-scale BESS business and the GPU server and related business.

The Company has now reviewed the progress in each segment since the announcement of the aforementioned full-year financial forecasts. Regarding the grid-scale BESS business, progress is proceeding solidly in line with the business plan, including the completion of acquisition of the project announced in the “Notice Regarding the Acquisition of Real Estate for Sale (Land and Facilities for Grid-Scale BESS Station) and Electricity-Connection Rights” dated June 25, 2026. Furthermore, regarding the GPU server and related business, while the impact on financial numbers from previously announced transactions has already been reflected in the previously announced forecasts, the Company has determined that full-year orders and sales are expected to exceed the previously announced forecasts. This conclusion is based on the fact that actual sales from orders that are less than disclosure thresholds have been accumulating at a rate exceeding initial assumptions, as well as a thorough analysis of recent inquiry trends and market trends such as expanding demand in the GPU server and AI infrastructure markets.

After comprehensively considering these circumstances, the Company expects both net sales and all profit figures for the full fiscal year to exceed the previously announced forecasts; therefore, the Company is revising its financial forecasts upward as described above.

(Note 1) Net income per share in the previously announced forecasts (A) did not take into account the 8th through 10th Stock Acquisition Rights (fixed exercise price), which were allocated on June 25, 2026, as the exercise had not yet taken place at the time of the previous announcement. Net income per share in the revised forecasts has been calculated taking into account the increase in the total number of shares outstanding resulting from the exercise of the 8th through 10th Stock Acquisition Rights (fixed exercise price) up through the day prior to this disclosure (September 7, 2026).

(Note 2) The above financial forecasts are based on information available as of this date; actual results may differ from the forecast figures due to various factors in the future.