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### **Agreement Regarding Discussion for the Formation of a Strategic Partnership with Dexerials Corporation**

Restar Holdings Corporation (Head Office: Minato-ku, Tokyo; Representative Director, Chairman, President, and CEO: Kunihiro Konno; hereinafter, the “Company” or “Restar HD”) hereby announces as below that Restar HD and Dexerials Corporation (Headquarters: Shimotsuke-shi, Tochigi; Representative Director and President: Yoshihisa Shinya; hereinafter, “Dexerials,” and together with Restar HD, collectively, “both parties”) have today reached an agreement to engage in discussions (hereinafter, the “Discussions”) aimed at forming a strategic partnership (hereinafter, the “Partnership”) in the areas of sales and marketing of semiconductors, chemical materials, and other devices.

#### 1. Background and objectives of the Discussions

Under our management vision of “Global (in view and scale) / Social Contribution / Collaboration and Innovation,” the Company aims to be “the Electronics Value Platformer” that accommodates all manner of stakeholder needs through a wide range of business activities, including the sale and provision of solutions for semiconductors and electronic components, the handling of video, audio, and communications equipment for broadcasters and the public, the development, manufacture, and sale of settlement and access management systems integrating NFC (Near Field Communication) technology, the planning and operation of solar and wind power plants and other renewable energy, and the operation of vegetable factories. As an electronics trading company handling a diverse array of semiconductors and electronic components both in Japan and abroad, Restar HD’s core devices business has a wide range of product lineups, including image sensors and technical support capabilities, and is a growth driver for the rest of the Company’s businesses.

The Company believes that, to achieve further sustainable growth, it is essential to expand the product portfolio of its devices business. Under this belief, the Company is seeking to acquire new material products and expand new distribution channels.

We believe that forming a strategic partnership with Dexerials, which has a wealth of knowledge in high value-added, state-of-the-art materials, will lead to enhancing the Group's line cards of chemical materials in its devices business and strengthening its marketing activities to increase its sales of material products. Furthermore, both parties aim to create new business opportunities and expand their local businesses in Asia by developing distribution channels for the automotive and photonics products of the Group's devices business, based primarily on Dexerials' products.

Under its corporate vision "Value Matters—Unprecedented innovation, unprecedented value," Dexerials develops, manufactures, and distributes electronic components, bonding materials, optics materials, and other functional materials that are indispensable in smartphones, notebook PCs, and other electronic devices, as well as components for automobiles, which are increasingly becoming electronic, making electronics parts ever more indispensable. In addition, by offering state-of-the-art materials and technological solutions to society, it supports the evolution of digital technology, contributes to solving social issues, and promotes sustained growth.

Dexerials also recognizes that accelerating the transformation of their business portfolio is essential to achieve the sustainable growth envisaged in their next medium-term management plan starting from fiscal 2024. Such growth also requires business growth in the new automotive and photonics domains, further expansion of business domains, and establishment of a more efficient business operation system that underpins such growth.

Dexerials has determined that the Company is the best strategic partner to expand the areas in which Dexerials' high value-added products can contribute and to efficiently manage its sales operations in Asia through a collaborative structure.

Under the Partnership, both parties will create new business opportunities by distributing Dexerials' high value-added products through the broad and strong sales network developed by the Group's devices business. Both parties also aim to strengthen their business base and achieve sustainable growth through the establishment of a system to run highly efficient and productive sales operations in Asia.

## 2. Outline of the Discussions

- The Discussions seek to form a sales and marketing strategy and develop a collaborative sales operation system in Asia.
- As part of developing the collaborative sales operation system, the Discussions involve the conversion of Dexerials' sales subsidiaries in Hong Kong, Taiwan, and South Korea, namely, Dexerials Hong Kong Limited, Dexerials Taiwan Corporation, and Dexerials Korea Corporation, into joint ventures with the Company through the transfer of shares in Dexerials' these subsidiaries, issuance of new shares, incorporation of new companies, business transfers, etc.

Regarding Dexerials Hong Kong Limited, both parties are considering the conversion into a joint venture with the Company holding a majority stake. With a view to concluding a final agreement by February 2024, both parties are discussing the details regarding a share transfer agreement and shareholders' agreement.

As for Dexerials Taiwan Corporation and Dexerials Korea Corporation, both parties are in discussions to conclude a final agreement by the end of June 2024, which includes the development of the collaborative sales operation system.

We will promptly announce any matters that require disclosure resulting from future developments of the Discussions.

### 3. Outline of the companies subject to the Discussions

#### Dexerials Hong Kong Limited

(1)	Name	Dexerials Hong Kong Limited		
(2)	Location	Suites 1201-2, 12F, Tower 3, China Hong Kong City, 33 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong		
(3)	Name and job title of representative	Takashi Kasamatsu, Managing Director		
(4)	Description of business	Optical materials and components business, electronic materials and components business		
(5)	Stated capital	4,300,000 USD		
(6)	Date of establishment	August 10, 2012		
(7)	Major shareholder and its ownership ratio	Dexerials 100.0%		
(8)	Relationship with Dexerials	Capital	Dexerials owns 100% of the voting rights of said company	
		Personnel	Dexerials dispatches directors to said company	
		Business	Dexerials sells products to said company	
(9)	Operating results and financial position for the past three years (Millions of yen, unless otherwise indicated)			
	Fiscal years	Fiscal year ended March 31, 2021	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2023
	Net assets	2,224	2,787	3,620
	Total assets	4,736	5,721	6,500
	Net assets per share (Yen)	517.42	648.19	841.93
	Net sales	13,628	17,602	18,988
	Operating profit	589	823	814
	Ordinary profit	670	798	906
	Net profit	571	667	767
	Basic earnings per share (Yen)	132.96	155.34	178.57
	Cash dividends per share (Yen)	164.37	76.86	31.45

Note: (9) does not indicate the results of operations and financial position after the conversion into a joint venture

#### Dexerials Taiwan Corporation

(1)	Name	Dexerials Taiwan Corporation		
(2)	Location	3F, No.167, Sec. 2, Nanjing E. Rd., Zhongshan Dist., Taipei City 104, Taiwan		
(3)	Name and job title of representative	Yasushi Bando, Managing Director		
(4)	Description of business	Optical materials and components business, electronic materials and components business		
(5)	Stated capital	20,000,000 TWD		
(6)	Date of establishment	August 29, 2012		
(7)	Major shareholder and its ownership ratio	Dexerials 100.0%		
(8)	Relationship with Dexerials	Capital	Dexerials owns 100% of the voting rights of said company	
		Personnel	Dexerials dispatches directors to said company	
		Business	Dexerials sells products to said company	
(9)	Operating results and financial position for the past three years (Millions of yen, unless otherwise indicated)			
	Fiscal years	Fiscal year ended March 31, 2021	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2023

Net assets	1,293	1,952	2,966
Total assets	4,021	8,955	6,657
Net assets per share (Yen)	646.96	976.38	1,483.15
Net sales	10,286	23,734	25,313
Operating profit	448	1,149	1,134
Ordinary profit	387	1,171	1,304
Net profit	310	937	993
Basic earnings per share (Yen)	155.03	468.56	496.52
Cash dividends per share (Yen)	145.20	294.60	–

Note: (9) does not indicate the results of operations and financial position after the conversion into a joint venture

#### Dexerials Korea Corporation

(1)	Name	Dexerials Korea Corporation		
(2)	Location	10F Serveone Gangnam Building, 2621 Nambusunhwan-ro, Gangnam-gu, Seoul, 06267, Korea		
(3)	Name and job title of representative	Koichi Hirose, President		
(4)	Description of business	Optical materials and components business, electronic materials and components business		
(5)	Stated capital	5,000,000,000 KRW		
(6)	Date of establishment	August 23, 2012		
(7)	Major shareholder and its ownership ratio	Dexerials 100.0%		
(8)	Relationship with Dexerials	Capital	Dexerials owns 100% of the voting rights of said company	
		Personnel	Dexerials dispatches directors to said company	
		Business	Dexerials sells products to said company	
(9)	Operating results and financial position for the past three years (Millions of yen, unless otherwise indicated)			
	Fiscal years	Fiscal year ended March 31, 2021	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2023
	Net assets	1,319	1,840	2,669
	Total assets	2,942	4,692	5,272
	Net assets per share (Yen)	1,319.63	1,840.33	2,669.93
	Net sales	10,292	16,315	20,591
	Operating profit	590	945	965
	Ordinary profit	593	943	1,044
	Net profit	464	737	801
	Basic earnings per share (Yen)	464.19	737.89	801.56
	Cash dividends per share (Yen)	356.00	218.35	–

Note: (9) does not indicate the results of operations and financial position after the conversion into a joint venture

#### 4. Overview of Dexerials

(1)	Name	Dexerials Corporation
(2)	Location	1724 Shimotsuboyama, Shimotsuke-shi, Tochigi
(3)	Name and job title of representative	Yoshihisa Shinya, Representative Director and President
(4)	Description of business	Manufacture and sales of electronic components, bonding materials, optical materials, etc.
(5)	Stated capital	16,194 million JPY
(6)	Date of establishment	June 20, 2012
(7)	Net assets	73,774 million JPY (on a consolidated basis as of March 31, 2023)
(8)	Total assets	126,379 million JPY (on a consolidated basis as of March 31, 2023)
(9)	Major shareholder and its ownership ratio	The Master Trust Bank of Japan, Ltd. (trust account) 18.10% (as of September 30, 2023)

(10)	Relationship between the Company and Dexerials	Capital	No capital relationship
		Personnel	No capital relationship
		Business	Restar Electronics Corporation, a subsidiary of Restar HD, acts as a distributor for Dexerials' products
		Applicability of related parties	No capital relationship

#### 5. Timetable

(1)	Date of conclusion of the share transfer agreement and the shareholders' agreement for the conversion of Dexerials Hong Kong Limited into a joint venture	February 5, 2024 (scheduled)
(2)	Date of commencement of operations of the joint venture	July 1, 2024 (scheduled)

Note: For Dexerials Taiwan Corporation and Dexerials Korea Corporation, both parties are currently in discussions to conclude a final agreement by the end of June 2024.

#### 6. Effect on business performance

The effect of the above transactions on our consolidated financial results for the fiscal year ending March 31, 2024 will be immaterial.