



July 1, 2024

Company Name Restar Corporation
(Code: 3156 Tokyo Stock Exchange Prime Market)
Representative Tomoharu Asaka,
Representative Director Vice
President
Contact Atsuki Ishida,
Corporate Officer
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(Update of Previous Disclosure) Notice of Completion of the Acquisition of Shares (Becoming a Consolidated Subsidiary) and Change of Trade Name, etc.

As announced in “Agreement Regarding Discussion for the Formation of a Strategic Partnership with Dexerials Corporation” dated December 27, 2023 and “(Progress in the Disclosed Matters) Notice concerning Acquisition of Shares of Dexerials Hong Kong Limited (Becoming a Consolidated Subsidiary)” dated February 5, 2024, Restar Corporation today completed the acquisition of shares of Dexerials Hong Kong Limited and made the company into a consolidated subsidiary.

The Company also announces that Dexerials Hong Kong Limited changed its trade name to Restar Dexerials Hong Kong Limited as of today.

1. Outline of the specified subsidiary subject to the change Restar Dexerials Hong Kong Limited

(1)	Name	Restar Dexerials Hong Kong Limited (Formerly Dexerials Hong Kong)
(2)	Location	Suites 1201-2, 12F, Tower 3, China Hong Kong City, 33 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong (unchanged)
(3)	Name and job title of representative	Managing Director, Hiroyuki Kashima
(4)	Description of business	Sale of optical materials and components and electronic materials and components (unchanged)
(5)	Share capital	USD4,300,000 (unchanged)
(6)	Shareholding ratio	Restar Corporation: 51.0%; Dexerials Corporation: 49.0%
(7)	Fiscal year-end	March 31 (unchanged)

2. Number of shares acquired, acquisition cost and shareholding status before and after the acquisition

(1)	Number of shares held before the transfer	0 shares (Shareholding ratio: 0%)
(2)	Number of shares acquired	2,193,000 shares (Shareholding ratio: 51.0%)
(3)	Acquisition cost	USD7,075,478.89
(4)	Number of shares held after the transfer	2,193,000 shares (Shareholding ratio: 51.0%)

*The acquisition cost was changed from the cost announced in “(Progress in the Disclosed Matters) Notice concerning Acquisition of Shares of Dexerials Hong Kong Limited (Becoming a Consolidated Subsidiary)” dated February 5, 2024 based on the agreement with Dexerials Corporation.

3. Outlook

The effect of the acquisition of shares on the consolidated financial results for the fiscal year ending March 31, 2025 will be immaterial.

As announced in “Agreement Regarding Discussion for the Formation of a Strategic Partnership with Dexerials Corporation” dated December 27, 2023 concerning Dexerials Taiwan Corporation and Dexerials Korea Corporation, the Company has been 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 the course of the current discussions.