

Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



December 12, 2024

Company Name Restar Corporation
(Code: 3156, Tokyo Stock Exchange Prime Market)
Representative Tomoharu Asaka,
Representative Director
Vice President
Contact Information Atsuki Ishida,
Corporate Officer
(Tel.: +81-3-3458-4618)

(Change of Previous Disclosure) Notice of Change in Share Acquisition Schedule for Acquisition of Shares (Conversion to Subsidiaries)

Restar Corporation hereby announces that the schedule announced in “Notice Concerning Conclusion of Share Transfer Agreement Regarding the Acquisition of Shares of Dexerials Taiwan Corporation and Dexerials Korea Corporation (Becoming Consolidated Subsidiaries)” dated September 25, 2024, has been changed in relation to Dexerials Taiwan Corporation. The details are as follows.

There are no changes related to Dexerials Korea Corporation where the acquisition of shares and commencement of operations as a joint venture are scheduled to take place on January 2, 2025.

1. Change of Schedule in Relation to Dexerials Taiwan Corporation

	Before change	After change
Date of share acquisition	<u>January 1, 2025</u> (scheduled)	<u>February 3, 2025</u> (scheduled)
Scheduled date of commencement of operations of the joint ventures	<u>January 1, 2025</u> (scheduled)	<u>February 3, 2025</u> (scheduled)

(Note) The changed parts are underlined.

2. Reason for Change in Date of the Share Transfer

Due to the expected time required for some procedures regarding the transfer of Dexerials Taiwan Corporation's shares, we have decided to postpone the execution date of the transfer.

3. Outlook

The impact of the change in the execution date of Dexerials Taiwan Corporation's share transfer on the consolidated financial forecasts is currently being examined, but the Company expects it to be immaterial. If any future event which requires disclosure arises, the Company will announce it promptly.