



February 3, 2025

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)

**(Progress in the Disclosed Matters) 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, “Notice concerning Acquisition of Shares of Dexerials Hong Kong Limited (Becoming a Consolidated Subsidiary)” dated February 5, 2024, “Notice of Completion of the Acquisition of Shares (Becoming a Consolidated Subsidiary) and Change of Trade Name, etc.” dated July 1, 2024, and “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, and “Notice of Change in Share Acquisition Schedule for Acquisition of Shares (Conversion to Subsidiaries)” dated December 12, 2024, Restar Corporation (Head Office: Minato-ku, Tokyo; Representative Director, Chairman, President, and CEO: Kunihiro Konno) completed the acquisition of shares of Dexerials Taiwan Corporation on February 3, 2025, and made the company into a consolidated subsidiary.

Restar Corporation also announces that Dexerials Taiwan Corporation changed its trade name to Restar Dexerials Taiwan Corporation as of the same date.

Details

1. Outline of the specified subsidiary subject to the change (Restar Dexerials Taiwan Corporation)

(1) Name	Restar Dexerials Taiwan Corporation (Formerly Dexerials Taiwan Corporation)
(2) Location	3F, No.167, Sec.2, Nanjing E. Rd., Zhongshan Dist., Taipei City 104, Taiwan (No change)
(3) Name and job title of representative	Hiroyuki Kashima, Chairman and Managing Director
(4) Description of business	Sales of Optical Materials and Components, and of Electronic Materials and Components
(5) Share capital	TWD20,000,000
(6) Shareholding ratio	Restar: 51.0%, Dexerials Corporation: 49.0%
(7) Fiscal year end	March (No change)

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

(1)	Number of shares held before the acquisition	0 shares (Ratio of voting rights held: 0%)
(2)	Number of shares acquired	1,020,000 shares (Ratio of voting rights held: 51.0%)
(3)	Acquisition costs	TWD126,990,000 (Reference: Approx. 610 million yen, exchange rate TWD 0.21/JPY1; as of January 23, 2025)
(4)	Number of shares held after the acquisition	1,020,000 shares (Ratio of voting rights held: 51.0%)

3. Future Outlook

The effect of the above transactions on our full-year consolidated financial results for the fiscal year ending March 31, 2025, will be immaterial.