

December 12, 2024

Company Name: Dexerials Corporation
 Security Code: 4980
 Listing: Prime, Tokyo Stock Exchange
 Representative: Yoshihisa Shinya, Representative Director and President
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(Change of Disclosure) Notice of Change in Date of Transfer of Specified Subsidiary (Share Transfer)

As announced in the timely disclosure on September 25, 2024 titled “Notice of Change in Specified Subsidiaries (Share Transfer),” Dexerials Corporation (the “Company”) would transfer 51% of the shares of its specified subsidiaries, Dexerials Taiwan Corporation and Dexerials Korea Corporation, respectively, to Restar Corporation to make them joint venture companies. However, the execution date of the share transfer of Dexerials Taiwan Corporation has been changed as follows. There is no change to the date of execution of the share transfer of Dexerials Korea Corporation.

1. Outline of Change in Date for the Share Transfer

	Before the Change	After the Change
(1) Scheduled date of transfer of shares	Dexerials Taiwan Corporation January 1, 2025 (Scheduled) Dexerials Korea Corporation January 2, 2025 (Scheduled)	Dexerials Taiwan Corporation <u>February 3</u> , 2025 (Scheduled) Dexerials Korea Corporation January 2, 2025 (Scheduled)
(2) Scheduled date of change in the specified subsidiaries	Dexerials Taiwan Corporation January 1, 2025 (Scheduled) Dexerials Korea Corporation January 2, 2025 (Scheduled)	Dexerials Taiwan Corporation <u>February 3</u> , 2025 (Scheduled) Dexerials Korea Corporation January 2, 2025 (Scheduled)
(3) Scheduled date of commencement of operations of the joint ventures	Dexerials Taiwan Corporation January 1, 2025 (Scheduled) Dexerials Korea Corporation January 2, 2025 (Scheduled)	Dexerials Taiwan Corporation <u>February 3</u> , 2025 (Scheduled) Dexerials Korea Corporation January 2, 2025 (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 of Dexerials Taiwan Corporation's shares.

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.

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