

February 3, 2025

Company Name: Dexerials Corporation  
 Security Code: 4980  
 Listing: Prime, Tokyo Stock Exchange  
 Representative: Yoshihisa Shinya, Representative Director and President  
 Contact: Shinji Tomita, General Manager, PR&IR Department,  
 Business Management Division  
 Phone: +81-285-39-7950

**(Update of Previous Disclosure) Notice of Completion of Transfer of Specified Subsidiary (Share Transfer) and Change of Trade Name and Representative Name**

As announced in the timely disclosures on December 27, 2023 titled “Notice of Agreement with Restar Holdings Corporation on Discussions Aimed at Forming a Strategic Partnership and Changes in Specified Subsidiaries,” on February 5, 2024 titled “Notice of Change in Specified Subsidiaries (Share Transfer),” on July 1, 2024 titled “(Update of Previous Disclosure) Notice of Completion of Transfer of Specified Subsidiary (Share Transfer) and Change of Trade Name and Representative Name,” and on September 25, 2024 titled “Notice of Change in Specified Subsidiaries (Share Transfer),” on December 12, 2024 titled “(Change of Disclosure) Notice of Change in Date of Transfer of Specified Subsidiary (Share Transfer),” Dexerials Corporation (Headquarters: Shimotsuke-shi, Tochigi; Representative Director and President: Yoshihisa Shinya, hereinafter, “Dexerials” or the “Company”) hereby announces that the transfer of shares of Dexerials Taiwan Corporation to Restar Corporation (Formerly Restar Holdings Corporation, hereinafter, “Restar”) was completed on February 3, and the company was excluded from our consolidated subsidiaries and specified subsidiaries and became an equity method affiliate.

The Company also announces that Dexerials Taiwan Corporation changed its trade name to Restar Dexerials Taiwan Corporation on February 3.

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(unchanged)
(3) Name and job title of representative	Hiroyuki Kashima, Managing Director
(4) Description of business	Sale of optical materials and components and electronic materials and components (unchanged)
(5) Share capital	TWD20,000,000
(6) Shareholding ratio	Restar: 51.0%; Dexerials: 49.0%
(7) Fiscal year-end	March 31 (unchanged)

2. Number of shares to be transferred, transfer price and shareholding status before and after the transfer

(1) Number of shares held before the transfer	2,000,000 shares (Shareholding ratio: 100.0%)
(2) Number of shares to be transferred	1,020,000 shares (Shareholding ratio: 51.0%)
(3) Transfer price	TWD126,990,000 (Approx. 0.61billion yen/ 1yen=0.21TWD, as of January 23, 2025)
(4) Number of shares held after the transfer	980,000 shares (Shareholding ratio: 49.0%)

3. Outlook

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

End