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May 15, 2026

Company Name: Restar Corporation
(Code: 3156, Tokyo Stock Exchange Prime Market)
Representative: Shinichi Hayashi,
Representative Director President, COO
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Corporate Officer
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Execution of Tender Agreement for Tender Offer for Shares of Shinko Shoji Co., Ltd.

Notice Regarding Execution of Tender Agreement for Tender Offer for Shares of Shinko Shoji Co., Ltd. and Termination of Capital and Business Alliance

At the meeting of the Board of Directors held today, our company resolved to execute a contract (hereinafter referred to as the ""Tender Agreement"") with Kaga Electronics Co., Ltd. (hereinafter referred to as the ""Tender Offeror"") to tender our shares in the tender offer (hereinafter referred to as the ""Tender Offer"") for common shares of Shinko Shoji Co., Ltd. (hereinafter referred to as ""Shinko Shoji Shares"") conducted by the Tender Offeror, in relation to the 1,550,000 shares of Shinko Shoji Co., Ltd. (hereinafter referred to as ""Shinko Shoji"") held by our company. Additionally, at the same Board of Directors meeting, we also resolved to execute an agreement to terminate the capital and business alliance agreement dated October 31, 2024 with Shinko Shoji (hereinafter referred to as the ""Capital and Business Alliance"") for the purpose of terminating the alliance (hereinafter referred to as the ""Termination of Capital and Business Alliance""). We hereby announce the details as follows.

Details

1. Reasons for accepting the tender offer

The Tender Offeror announced that it would conduct the Tender Offer for Shinko Shoji, and Shinko Shoji expressed its support for the Tender Offer and announced that the decision on whether to tender shares in the Tender Offer would be left to the shareholders of Shinko Shoji. The Tender Offer is being conducted with the aim of making Shinko Shoji a wholly-owned subsidiary of the Tender Offeror. In light of these circumstances, after careful consideration regarding the handling of Shinko Shoji Shares held by our company, we determined that it would be reasonable to tender our Shinko Shoji Shares in the Tender Offer, and have decided to execute the Tender Agreement. For details of the Tender Offer, please refer to the ""Notice Regarding Commencement of Tender Offer for Common Shares of Shinko Shoji Co., Ltd. (Securities Code: 8141)"" announced by the Tender Offeror today and the ""Notice Regarding Opinion on the Tender Offer for Our Shares by Kaga Electronics Co., Ltd.""" announced by Shinko Shoji today.

2. Termination of Capital and Business Alliance

The Capital and Business Alliance will be terminated as of today. For details of the Capital and Business Alliance, please refer to the ""Notice Regarding Capital and Business Alliance and Disposal of Treasury Shares through Third-Party Allotment"" dated October 31, 2024.

3. Overview of Shinko Shoji

(1)	Corporate name	Shinko Shoji Co., Ltd.	
(2)	Address	1-2-2 Osaki, Shinagawa-ku, Tokyo	
(3)	Title and Name of Representative	Tatsuya Ogawa, President and Representative Director	
(4)	Business Content	Electronic components business, assembly business, and other businesses	
(5)	Capital	9,501 million yen (as of September 30, 2025)	
(6)	Established	November 25, 1953	
(7)	Number of issued shares	31,010,566 shares (as of September 30, 2025)	
(8)	Fiscal year-end	late March	
(9)	Major shareholders and percentage of shares held (Percentage of shares held to total issued shares (excluding treasury shares)) (as of September 30, 2025)	The Master Trust Bank of Japan, Ltd. (Trust Account)	11.24%
		Aya Nomura (Standing representative: Mita Securities Co., Ltd.)	9.48%
		NORTHERN TRUST CO.(AVFC) RE NON TREATY CLIENTS ACCOUNT (Standing representative: The Hongkong and Shanghai Banking Corporation Limited, Tokyo Branch)	5.72%
		Restar Corporation	5.12%
		Kitai and Company Ltd.	4.86%
		Custody Bank of Japan Ltd. (Trust Account E)	3.55%
		Akio Kitai	3.19%
		EUROPEAN DEPOSITARY BANK EUROPEAN DEPOSITARY BANK SA-DUBLIN-BUTTERMERE DEEP VALUE FUND LIMITED (Standing representative: Citibank, N.A.)	2.23%
		Custody Bank of Japan Ltd. (Trust Account)	1.95%
		Kaga Electronics Co., Ltd.	1.70%
(10)	Relationship between the parties		
	Capital relationship	As of today, our company owns 1,550,000 common shares of Shinko	

		Shoji, and Shinko Shoji holds 550,000 common shares of our company.		
	Personnel relationship	Not applicable.		
	Business relationship	There is a sales transaction relationship.		
	To related parties Status as related party	Not applicable.		
(11)	Consolidated operating results and consolidated financial position of the company for the past 3 years (Unit: millions of yen, unless otherwise stated)			
Fiscal year-end	Fiscal year ended March 2023	Fiscal year ended March 2024	Fiscal year ended March 2025	
Consolidated net assets	52,560	56,119	52,539	
Consolidated total assets	98,827	99,813	80,051	
Consolidated net sales	179,076	175,847	116,008	
Consolidated operating income	7,128	4,878	637	
Consolidated ordinary income attributable to owners of the parent	6,841	4,768	578	
Net income attributable to owners of parent per share	4,706	3,194	505	
Consolidated net income per share (yen)	137.77	96.53	15.75	
Consolidated net assets per share (yen)	1,567.87	1,671.25	1,737.80	
Dividend per share (including interim dividend per share) (yen)	69.00 (29.0)	48.50 (26.5)	15.50 (7.5)	

(Note) Major shareholders and percentage of shares held (as of September 30, 2025) are based on the ""Status of Major Shareholders"" in the Semi-Annual Report for the 73rd fiscal period submitted by Shinko Shoji on November 14, 2025.

4. Schedule for Termination of Capital and Business Alliance

- (1) Date of Board of Directors resolution : May 15, 2026
(2) Date of Termination of Capital and Business Alliance : May 15, 2026

5. Future outlook

The impact of the Termination of Capital and Business Alliance and the sale of Shinko Shoji Shares held by our

company on our business performance has been incorporated into the consolidated business forecast for the fiscal year ending March 2027, announced on May 14, 2026.