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November 13, 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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Notice Concerning Initiatives to Review the Business Portfolio

Restar Corporation (the "Company") hereby announces the following events that occurred in the non-consolidated financial results for the second quarter (interim) of the fiscal year ending March 31, 2027, which had a significant impact on its financial position, results of operations, and cash flows.

Details

The Company is in the process of reviewing its business portfolio, and at the Board of Directors meeting held today (November 13, 2026), the Company resolved to implement fundamental reforms in the plant factory business, including the sale or discontinuation from the perspective of profitability and growth.

While the Company will refrain from disclosing further details at this time as discussions with related parties are ongoing, it will make timely disclosures promptly once important matters have been determined.

As a result of this event, ¥2.535 billion was recorded as a provision for loss on business restructuring in its non-consolidated financial results for the second quarter (interim) of the fiscal year ending March 31, 2027.

In connection with this matter, in the consolidated financial statements, impairment loss and provision for loss on business restructuring are recorded. However, due to the elimination of consolidated accounts and other factors, the amount of loss recorded in the non-consolidated financial statements and the amount of expense recorded in the consolidated financial statements do not match.

The progress of the proceedings relating to this matter may fluctuate due to future discussions with related parties and other factors. However, based on the information available at this time, the Company has recorded an amount that can be reasonably estimated, based on a comprehensive assessment of the likelihood of various assumed schemes.