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July 23, 2026

Company name: JAPAN MATERIAL Co., Ltd.
Representative : Kosuke Tanaka President and Representative Director, Executive Officer
(Stock code: 6055,
Tokyo Stock Exchange: Prime, Nagoya Stock Exchange: Premier)
Contact: Shinichi Hashimoto Director and Executive Officer, Administrative Division Director
(Tel: +81-59-399-3821)

Notice Concerning the Acquisition of Additional Shares to Make a Consolidated Subsidiary a Wholly Owned Subsidiary

JAPAN MATERIAL Co., Ltd. (hereinafter, "the Company") hereby announces that at the Board of Directors meeting held on July 23, 2026, the Company resolved to acquire an additional 30% of the issued shares of GBS (SINGAPORE) PTE. LTD. (hereinafter, "GBS"), which is currently a consolidated subsidiary, thereby making GBS a wholly owned subsidiary, as described below. Of the 30% to be acquired, 9% is scheduled to be acquired by ALDON TECHNOLOGIES SERVICES PTE LTD (hereinafter, "ATS"), a subsidiary of the Company.

1. Reason for the Additional Acquisition of Shares

Although GBS is already a consolidated subsidiary of the Company, the Company has decided to make GBS a wholly owned subsidiary in order to respond swiftly and appropriately to changes in the business environment surrounding JAPAN MATERIAL Group (hereinafter, "the Group"), while further strengthening internal collaboration and enhancing the Group's management foundation.

2. Overview of the Consolidated Subsidiary

(1)	Name	GBS（SINGAPORE） PTE. LTD.
(2)	Address	1 Tampines North Drive 1 #06-05 T-SPACE Singapore 528559
(3)	Name and position of representative	Bock Chak Boon (Director)
(4)	Description of business	Sale of semiconductor manufacturing equipment parts and vision systems for automobiles etc.
(5)	Capital	SGD380,000
(6)	Date of foundation	November 26, 2003

3. Number of Shares to Be Acquired and Ownership of Shares Before and After the Acquisition

(1) Number of shares held before the transfer	The Company	98,000 shares		
	ATS	42,000 shares		
	Total	140,000 shares	(Number of voting rights: 140,000)	
(2) Number of additional shares to be acquired	The Company	42,000 shares		
	ATS	18,000 shares		
	Total	60,000 shares	(Number of voting rights: 60,000)	
(3) Number of shares held after the transfer	The Company	140,000 shares		
	ATS	60,000 shares		
	Total	200,000 shares	(Number of voting rights: 200,000)	

4. Schedule

(1) Date of resolution of the Board of Directors	July 23, 2026
(2) Date of share acquisition	July 30, 2026 (plan)

5. Future Outlook

The Company expects that the impact of subject matter on the Company's consolidated financial results for the FY2026 will be immaterial. However, an announcement will be made promptly if any material impact is identified in the future.

End