January 28, 2016

Company Name: Dexerials Corporation
Security Code: 4980
Listing: First Section, Tokyo Stock Exchange
Representative: Takashi Ichinose, Representative Director and President
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Please note that this document is a translation of the official announcement that was released in Tokyo. The translation is prepared and provided for the purpose of the readers' convenience only.
All readers are strongly recommended to refer to the original Japanese version of the news release for complete and accurate information.

Notice Regarding the Introduction of Employee Stock Ownership Plan (J-ESOP) (Details Confirmed)

Dexerials Corporation (the "Company") resolved at a Board of Directors meeting held on December 18, 2015 the introduction of an Employee Stock Ownership Plan ("J-ESOP") for granting employees shares of common stock of the Company. The Company announces the following based on the official resolution at the Board of Directors meeting today concerning the period of trust and the amount of stocks to be initially entrusted. To operate the J-ESOP, a trust (the Trust") will be established in accordance with a contract that has been signed with Mizuho Trust & Banking Co., Ltd.

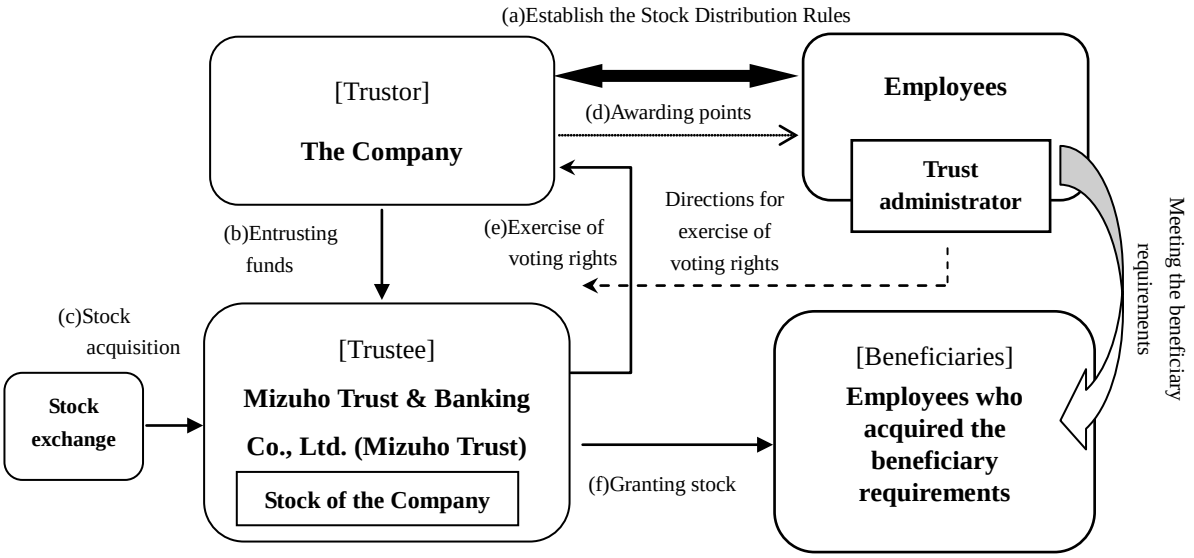
1. Overview of the Trust

(1) Type of trust:	Money trust other than cash in trust (i.e. third party beneficiary trust)
(2) Objective of trust:	To grants stock of the Company to individuals who acquired the beneficiary requirements based on the Stock Distribution Rules.
(3) Trustor:	Dexerials Corporation
(4) Trustee:	Mizuho Trust & Banking Co., Ltd. Mizuho Trust & Banking will name Trust and Custody Services Bank, Ltd. a secondary trustee based on its comprehensive trust agreement with this bank
(5) Beneficiary:	Individuals whose rights to receive assets go into effect based on the Stock Distribution Rules.
(6) Date of trust agreement:	February 19, 2016 (Planned)
(7) Date of money trust:	February 19, 2016 (Planned)
(8) Period of trust:	From February 19, 2016 (Planned) until the end of a trust. (The Trust shall continue without determining a specific timeline as long as the J-ESOP exists.)

2. The Company's stock held by the Trust

(1) Amount of stocks to be acquired	: 3,087,000 shares
(2) Period of stock acquisition	: From February 19, 2016 to March 31, 2016 (Planned)
(3) Acquisition method of the Company's stock	: Stock exchange purchases

Structure of J-ESOP



(a) On introducing J-ESOP, the Company establishes the Stock Distribution Rules.
(b) The Company places funds in a third party trust through Mizuho Trust, the trustee, for the purchase of stock that will be distributed to employees based on the Stock Distribution Rules.
(c) The trustee acquires stock of the Company with the money held in the trust.
(d) The Company awards points to employees based on the Stock Distribution Rules.
(e) The trustee exercises voting rights based on instructions by the trust administrator.
(f) The trustee grants stock of the Company to employees who acquired the beneficiary requirements based on number of points held.