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January 23, 2025

Company: Star Mica Holdings Co., Ltd.  
Representative: Masashi Mizunaga, President and CEO  
(Code 2975 on the Tokyo Stock Exchange Prime Market)  
Contact: Manabu Nagaya, Executive Officer  
URL <https://www.starmica-holdings.co.jp/en/>

### Notice Regarding Change of Certified Public Accountant

Star Mica Holdings Co., Ltd. (TOKYO: 2975) resolved at today's Audit and Supervisory Committee to change the certified public accountants who provide audit certification pursuant to Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act. Furthermore, at today's Board of Directors meeting, it was resolved to submit the matter of "appointment of an accounting auditor" to the 27th Ordinary General Meeting of Shareholders scheduled to be held on February 21, 2025.

#### 1. Date of change

February 21, 2025 (Scheduled date of the 27th Annual General Meeting of Shareholders)

#### 2. Summary of the outgoing and incoming certified public accountants

##### (1) Outline of the incoming certified public accountants

(i) Name	Grant Thornton Taiyo LLC
(ii) Address	22F, Akasaka K Tower, 1-2-7 Moto-Akasaka, Minato-ku, Tokyo
(iii) Names of Managing Partners	Yasuyuki Takahashi Shintaro Eguchi
(iv) Status of registration with the system to register audit firms which audit listed companies pursuant to the Certified Public Accountants Act	Registered

##### (2) Outline of the outgoing certified public accountants

(i) Name	KPMG AZSA LLC
(ii) Address	1-2 Tsukudo-cho, Shinjuku-ku, Tokyo
(iii) Names of Managing Partners	Takahiro Akiyama Junichi Kimura

3. Reasons for selection of the firm described under 2. (1) as candidates for certified public accountants

Comprehensively considering professional skills as an auditing firm, independency, quality control system, and auditing fees of Grant Thornton Taiyo LLC, the Company has determined that the firm is qualified for providing services that suit the Company's operations, in addition to that it is expected to provide audits from new perspectives.

4. Date of the appointment of the outgoing certificate public accountants

February 23, 2006

5. Opinions presented in audit reports and other documents prepared by the outgoing certified public accountants during the most recent three years.

Not applicable

6. Reason and background leading to the decision or change

The term of office of KPMG AZSA LLC, our accounting auditor, will expire at the conclusion of the 27th Annual General Meeting of Shareholders scheduled to be held on February 21, 2025.

Regarding the current accounting auditor, we believe it has sufficient systems in place to ensure that accounting audits are conducted appropriately and appropriately. However, since audits have been ongoing for a long period of time and audit fees are expected to increase gradually due to changes in the audit environment, we have comprehensively compared and examined several audit firms based on the audit response appropriate to our company's business scale and the appropriateness of audit fees, etc.

As a result, for the reasons stated in Section 3 above, we have decided to appoint Grant Thornton Taiyo LLC as our new accounting auditor.

7. Opinions on Reasons and Background of 6.

(1) Opinions of the retiring accountants

The Company has received a response that no particular opinion is required.

(2) Opinion of the Audit and Supervisory Committee

The Board considers the decision reasonable.