# NEWS RELEASE

*Resonac Holdings Corporation*
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September 7, 2026

## Notice Regarding Approval for the Listing of Crasus Chemical Inc. from the Tokyo Stock Exchange

As previously announced in “Resolution for Execution of Partial Spin-off of Crasus Chemical (Petrochemical Business)” dated August 25, 2026, Resonac Holdings Corporation (the “Company”) resolved at a meeting of the Company’s Board of Directors held on the same date to execute a partial spin-off (the “Spin-off”) of Crasus Chemical Inc. (“Crasus Chemical”), the Company’s wholly owned subsidiary engaged in the petrochemical business, effective October 1, 2026.
The Spin-off is subject to the approval of the listing of the common shares of Crasus Chemical (“Crasus Chemical Shares”) by the Tokyo Stock Exchange (“TSE”) and the condition that such approval is not revoked. The Company hereby announces that the TSE has today approved the listing of Crasus Chemical Shares on the TSE Standard Market.

1. Schedule for the In-Kind Dividend and listing of Crasus Chemical Shares (Planned)

| Date | Description |
|---|---|
| Monday, September 28, 2026 | Last trading day with entitlement for Company Shares |
| Tuesday, September 29, 2026 | Ex-rights date for Company Shares / Scheduled listing date of Crasus Chemical Shares on the TSE (the date on which trading of the Crasus Chemical Shares subject to the in-kind dividend will commence on the TSE) |
| Wednesday, September 30, 2026 | Record date for the in-kind dividend |
| Thursday, October 1, 2026 | Effective date of the in-kind dividend / Distribution date |

2. Price Formation of Crasus Chemical Shares on the Listing Date
As previously announced in “Update Regarding Partial Spin-off of Crasus Chemical (Petrochemical Business)” dated July 6, 2026, the opening price of Crasus Chemical Shares on the listing date will be determined within a range defined by the upper and lower price limits applied under the special quote handling rules, which are calculated based on the initial reference price on the order book on such listing date, adjusted by the regular renewal price interval. The price will be determined based

on actual supply and demand conditions for such shares. In the listing of Crasus Chemical Shares in connection with the Spin-off, a direct listing method will be adopted. Accordingly, the initial reference price on the order book will be determined by the TSE with reference to a reference price for quotation submitted by Mizuho Securities Co., Ltd., acting as the lead managing trading participant. The reference price for quotation is expected to be published in the "New Listings" section of the TSE website no later than one week prior to the listing date.

TSE website (New Listings):
https://www.jpx.co.jp/english/listing/stocks/new/index.html

For details of the Spin-off, please refer to the Investor Relations section of the Company's website:
https://www.resonac.com/ir/crasus/notice20260706.html

3. Impact on the Company's Consolidated Financial Results

The impact of the Spin-off on the Company's consolidated financial results is currently under review and has not yet been determined as of the date of this announcement. Following the execution of the Spin-off, the Company's ownership interest in the Crasus Chemical Shares is expected to be less than 20%. Accordingly, Crasus Chemical will cease to be a consolidated subsidiary of the Company and, as the Company is not expected to have significant influence over Crasus Chemical, is expected to fall outside the scope of the equity method. For details of the accounting treatment in connection with the execution of the Spin-off, please refer to "Resolution for Execution of Partial Spin-off of Crasus Chemical (Petrochemical Business)" dated August 25, 2026.

Resolution for Execution of Partial Spin-off of Crasus Chemical (Petrochemical Business):
https://www.resonac.com/system/files/2026-08/20260825_Resonac_news_e.pdf

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