NEWS RELEASE

Resonac Holdings Corporation
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September 17, 2026

Notice Regarding Estimated Proportion of Distributed Assets
Related to Spin-off of Crasus Chemical (Petrochemical Business)

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 Company hereby announces, as set forth below, the current estimated proportion of distributed assets for Japanese tax purposes relating to the in-kind dividend in connection with the Spin-off.

Proportion of distributed assets (estimate): “0.085”

The proportion of distributed assets is a factor necessary for calculating, for Japanese tax purposes, the respective tax bases of the Company’s common stock (“Company Shares”) immediately after the Spin-off and the common stock of Crasus Chemical (“Crasus Chemical Shares”) distributed as an in-kind dividend in connection with the Spin-off. The proportion of distributed assets will be finally determined upon the effective date of the in-kind dividend. In light of the procedures established by the Japan Securities Dealers Association and *Zenkoku Kabukon Rengokai* (the National Federation of Shareholders Relations Associations) concerning information to be provided to shareholders regarding money or other assets distributed by companies, the Company hereby publishes the estimated proportion as of the date falling two weeks prior to the effective date of the in-kind dividend. The Company will make a further announcement regarding the final estimate by September 28, 2026, the business day immediately preceding the scheduled listing date of Crasus Chemical Shares on the Tokyo Stock Exchange. For the final confirmed proportion, please refer to the notice scheduled to be sent in early November 2026 to the Company's shareholders of record as of September 30, 2026, the record date for the in-kind dividend.

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

End of document

This announcement is not an offer of securities for sale or a solicitation of an offer to purchase securities. This announcement has been prepared for the purpose of publicly disclosing the estimated proportion of distributed assets related to the Spin-off, and is not intended to constitute a solicitation of investment or any other similar activity. The securities referred to herein have not been, and will not be, registered under the U.S. Securities Act of 1933, as amended (the “Securities Act”), and may not be offered or sold in the United States absent registration under the Securities Act or an applicable exemption from such registration requirements.