



# NEWS RELEASE

**Resonac Holdings Corporation**  
Tokyo Shiodome Bldg., 1-9-1, Higashi-Shimbashi  
Minato-ku, Tokyo 105-7325

February 13, 2026

## Notice Regarding Partial Amendments to the Articles of Incorporation

Resonac Holdings Corporation (hereinafter, the "Company") today announces that its Board of Directors resolved at a meeting held today that a proposal concerning partial amendments to the Company's Articles of Incorporation shall be made at the 117th Ordinary General Meeting of Shareholders scheduled to be held on March 26, 2026, as indicated below.

### 1. Reasons for the proposal of the amendments

The Company aims to contribute to the development of a sustainable global society as a world-class functional chemical company. To achieve this objective, the Company has continuously reviewed its business portfolio and promoted growth through the strategic allocation of management resources to its semiconductor and electronic materials businesses. Since 2024, as part of this ongoing portfolio review, the Company has been considering a partial spin-off (note) (the "Spin-off") of Crarus Chemical Inc. ("Crasus Chemical"), a wholly owned subsidiary responsible for the group's petrochemicals business. The execution of the Spin-off requires several procedures, including obtaining approvals from relevant government authorities and receiving listing approval from the Tokyo Stock Exchange. However, key legislation related to these procedures—such as the Act on Strengthening Industrial Competitiveness and the Act on Special Measures Concerning Taxation—is expected to be amended, and as of early February 2026, the details of such amendments remain unclear. As a result, it is difficult to submit a proposal regarding the Spin-off to shareholders at the upcoming Ordinary General Meeting.

Accordingly, in order to proceed with the necessary procedures after the legislative amendments come into effect and to execute the Spin-off in a timely manner through swift decision-making—once all requirements have been satisfied—to maximize shareholder value, the Company proposes to newly establish Article 43 in the Company's Articles of Incorporation pursuant to Article 459, Paragraph 1 of the Companies Act. The new provision will exceptionally allow the Board of Directors to determine matters related solely to an in-kind dividend which is conducted in the process of the Spin-off, provided such Spin-off receives certification as a business restructuring plan under the Industrial Competitiveness Enhancement Act.

This amendment will not limit the authority of the General Meeting of Shareholders concerning dividends of surplus.

Dividends of surplus executed under the newly established Article 43 shall be limited exclusively to the Spin-off. The amendment to establish Article 43 shall take effect on the date the Company first receives certification of a business restructuring plan regarding a specified dividend of surplus under the Industrial Competitiveness Enhancement Act following the shareholder resolution approving this amendment. Article 43 shall then be deleted on the day following the effective date of such “specified dividend of surplus”, and the supplementary provision shall also be deleted.

(Note): Under the Spin-off, the Company will retain a portion of the shares of Crasus Chemical (less than 20%), and the remaining shares will be distributed to the shareholders of the Company by way of an in-kind dividend (a dividend in the form of assets other than cash). The shares of Crasus Chemical are expected to be listed on the Tokyo Stock Exchange around the same time as the in-kind dividend.

## 2. Details of the amendments

The details of the amendments are as follows:

(Underlined text indicates revisions.)

Current Articles of Incorporation	Proposed Amendments
Article 1 to 42 (text omitted)  (Newly Established)	Articles 1 to 42 (Unchanged)  (Dividends of Surplus, etc.) <u>Article 43: The Company may determine the matters set forth in Article 459, Paragraph 1, Item 4 of the Companies Act by resolution of the Board of Directors; provided, however, that this Article shall apply only to a specified dividend of surplus conducted pursuant to a business restructuring plan certified under the Industrial Competitiveness Enhancement Act (Act No. 98 of 2013, including subsequent amendments).</u>  <u>Supplementary Provisions</u> <u>The amendment to Article 43 (Dividends of Surplus, etc.) shall take effect on the date the Company first receives certification of a business restructuring plan regarding a specified dividend of surplus under the Industrial Competitiveness Enhancement Act following the shareholder resolution approving the amendment. Article 43 shall be deleted on the day following the effective date of the specified dividend of surplus, and this Supplementary Provision shall also be deleted.</u>

## 3. Schedule

Date of the General Meeting of Shareholders for the amendments of the Articles of Incorporation (planned): March 26, 2026

Effective date of the amendments (planned): March 26, 2026

### Note:

This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.