NEWS RELEASE

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

September 28, 2026

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

As disclosed in "Notice Regarding Estimated Proportion of Distributed Assets Related to Spin-off of Crasus Chemical (Petrochemical Business)" dated September 17, 2026, Resonac Holdings Corporation (the "Company") announced the estimated proportion of distributed assets for Japanese tax purposes relating to the in-kind dividend in connection with the partial spin-off (the "Spin-off") of Crasus Chemical Inc. ("Crasus Chemical"), the Company's wholly owned subsidiary engaged in the petrochemical business.
The Company hereby announces the final estimated proportion of distributed assets as set forth below. There is no change from the estimated proportion of distributed assets announced on September 17, 2026.

Proportion of distributed assets (final 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. However, as no change in the proportion of distributed assets is expected prior to the effective date of the in-kind dividend, the Company hereby publishes the proportion as a final estimate. 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 final 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.