NEWS RELEASE

Resonac Holdings Corporation
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September 18, 2026

Notice Regarding Determination of Reference Price for the Listing of Crasus Chemical Inc.

As previously announced in the "Notice Regarding Approval for the Listing of Crasus Chemical Inc. from the Tokyo Stock Exchange" dated September 7, 2026, the Tokyo Stock Exchange ("TSE") approved on the same date the listing of the common shares of Crasus Chemical Inc. ("Crasus Chemical"), a wholly owned subsidiary of Resonac Holdings Corporation (the "Company") engaged in the petrochemical business, on the TSE Standard Market.
The Company hereby announces that the reference price of the common shares of Crasus Chemical ("Crasus Chemical Shares") has been determined as set forth below.

Reference Price JPY 200 per share

Note:
The reference price is a figure referred to in determining the first center price on the trading board, which serves as the basis for the upper and lower limits of the matching mechanism before the determination of the initial price on the listing date. The reference price is solely a reference figure for the purpose described above and does not indicate or imply any actual trading price or the equity value of Crasus Chemical Shares.

【For Reference】

1. Forecast Dividend per Share of Crasus Chemical for the Fiscal Year Ending December 31, 2026
   Dividend per share (Forecast) JPY 12.00 per share

   In addition, the dividend yield, calculated by dividing the forecast dividend per share for the fiscal year ending December 31, 2026 by the reference price of JPY 200, is 6.0%.

   Note:
   As described above, the reference price does not indicate or imply any actual trading price or the equity value of Crasus Chemical Shares, and the dividend yield set forth above does not indicate or

imply the actual dividend yield. Forward-looking statements contained in this document are based on information currently available to Crasus Chemical and certain assumptions deemed reasonable by Crasus Chemical. Actual results may differ due to various factors in the future, including changes in the business environment. For further details, please refer to “Consolidated Financial Forecast for the Fiscal Year Ending December 31, 2026” which was announced by Crasus Chemical on September 7, 2026.

2. 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

TSE website (New Listings):
https://www.jpx.co.jp/english/listing/stocks/new/index.html
Consolidated Financial Forecast for the Fiscal Year Ending December 31, 2026 (Crasus Chemical):
https://www.crasus.co.jp/en/news/2026/11.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

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