Adjustment and Change on Securities options

(Effective from September 30, 2026)

The implementation of dividend in kind of subsidiary shares (stock distribution spin-offs) of Resonac Holdings Corporation (Code: 4004) is scheduled to take effect from October 1, 2026.

In accordance with this, OSE shall adjust the strike prices of option contracts which are based upon the underlying security, as follows, on the ex-rights date of September 29, 2026.

1 Adjustment of existing strike prices

The options contracts set on September 28, 2026[1] will be adjusted based on the market capitalization related to the final price of the underlying security on the ex-dividend date (September 29). Therefore, please note that trading of option contracts which are based upon the underlying security will be suspended on the ex-dividend date of September 29, 2026.

(1) Adjustment contents

The strike price, etc., shall be adjusted from September 30, 2026.

The adjusted strike prices and number of securities for one delivery unit will be announced after the day session on the ex-rights date.

Strike Price*2,3	Open Interest*2	Number of Securities for One Delivery Unit *2	Position Limits*2	Large Position Reporting Threshold for Securities Options*2	Hard Block for J-NET Trading*2
Multiplied by R*1	No change	Divided by R*1,4	No change	No change	No change

*1 $R = P1 \times S1 \div (P1 \times S1 + P2 \times S2)$

R : Split ratio

P1 : The final price (including the final quote price) of Resonac Holdings Corporation shares on the ex-rights date

P2 : The final price (including the final quote price) of Crasus Chemical Inc. shares on the ex-rights date

S1 : Number of issued shares of Resonac Holdings Corporation shares (excluding own shares)

S2 : Number of issued shares of Crasus Chemical Inc. shares (excluding own shares and shares held by Resonac Holdings Corporation)

*2 Comparison of the strike price, open interest, number of securities for one delivery unit, position limits, large position reporting threshold, and hard block for J-NET trading on the ex-rights date. However, if there are odd lots less than one yen in the strike price or number of securities for one delivery unit, they shall be rounded to the nearest yen(For strike prices of flexible options, odd lots less than the second decimal place shall be rounded to the nearest yen.).

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[1] Including the additional strike prices for the following day related to the respective options.

*3 For the adjusted option contracts, no additional strike prices will be set after September 30, 2026.
*4 If the value of "1 divided by R" becomes an integer, the adjustment details will be announced separately.

(2) Trading suspension schedule

In accordance with the above adjustment, OSE will suspend trading as follows. Please note that trading will be suspended for the entire day on September 29.

Date and Time		Contents
September 28	The last day before the ex-rights date	Trading suspension of J-NET trading related to flexible options (Night session)
September 29	Ex-rights date Date of listing (Crasus Chemical Inc.)	Trading suspension of securities options trading(Regular contract months) Trading suspension of J-NET trading related to flexible options (Including night session)
		Announcement of the strike price applicable from September 30
September 30	The following day of listing (Crasus Chemical Inc.)	Resumption of trading for securities options and flexible options

2 Setting new strike prices (Special setting)

On September 30, 2026, based on the final price (including the final indicative price) of the underlying security on September 29, 2026, 5 new strike prices will be set for each contract month at regular price intervals (The number of securities underlying one trading unit of the individual option shall be 100).

Additionally, from October 1, 2026 onwards, additional strike prices will be set for these option contracts based on fluctuations in the price of the underlying security.