

Treatment of the Spin-off from the Nikkei 225 Constituent

September 8, 2026 – Crasus Chemical Inc. (646A), set to be newly listed following its spin-off from Resonac Holdings Corporation (4004), a constituent of the Nikkei Stock Average (Nikkei 225), will be incorporated into the index calculation on its listing date, September 29, and excluded from the index calculation on September 30, the next business day following the listing date.

The Price Adjustment Factor (PAF) for Crasus Chemical, the spin-off company, will be set 0.1 considering its spin-off distribution ratio.



With regard to the Nikkei 225 Climate Change 1.5°C Target Index (EU PAB) and the Nikkei 500 Stock Average, Crasus Chemical will be incorporated into the index calculation on its listing date, September 29, and excluded from the index calculation on September 30, the next business day following the listing date.

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