NEWS RELEASE

Resonac Holdings Corporation
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November 24, 2026

Notice Regarding Transition to a Company with an Audit & Supervisory Committee

Resonac Holdings Corporation (the "Company") hereby announces that, at the meeting of its Board of Directors held today, the Company resolved on a policy to transition from a Company with a Board of Company Auditors to a Company with an Audit & Supervisory Committee, subject to approval at the 118th Ordinary General Meeting of Shareholders scheduled to be held in March 2027, as described below.

1. Background and Purpose of the Transition

The Resonac Group aims to achieve sustainable growth and enhance its corporate value over the medium to long term even in a rapidly changing business environment, and to remain a company that continues to earn the trust of all stakeholders.

To date, the Company has steadily advanced reforms of its business portfolio and strengthened its financial foundation, while developing a business foundation that enables management resources to be concentrated in growth businesses. With a certain level of progress having been made in establishing this foundation, the Company is now moving into a phase of leveraging it to steadily execute its growth strategy and further accelerate the enhancement of corporate value.

Since the second half of 2022, the Company has also continued reforms aimed at enhancing discussions at the Board of Directors and strengthening its oversight function. To further advance these reforms, enable the Board of Directors to focus more closely on setting the direction of management and overseeing business execution, and accelerate decision-making in business execution, the Company determined that it is necessary to further enhance its governance structure, including its institutional design.

Based on the foregoing, the Company has decided to transition to a company with an audit & supervisory committee as the optimal governance structure for the Company's next step.

Through this transition, the Company will primarily implement the following enhancements to its structure.

(1) Substantial delegation of authority to directors responsible for business execution and acceleration of decision-making

To secure competitive advantage in business domains where market conditions are changing rapidly, including the semiconductor and electronic materials fields, which are growth businesses of the Company, the Company will expand the scope in which the executive organization can make decisions proactively and flexibly. In order to respond promptly to changes in the environment and enhance the execution of its growth strategy, the Board of Directors will appropriately and substantially delegate decisions on important business execution matters to directors responsible for business execution, pursuant to laws and regulations and the Articles of Incorporation.

(2) Greater focus by the Board of Directors on its monitoring (oversight) function

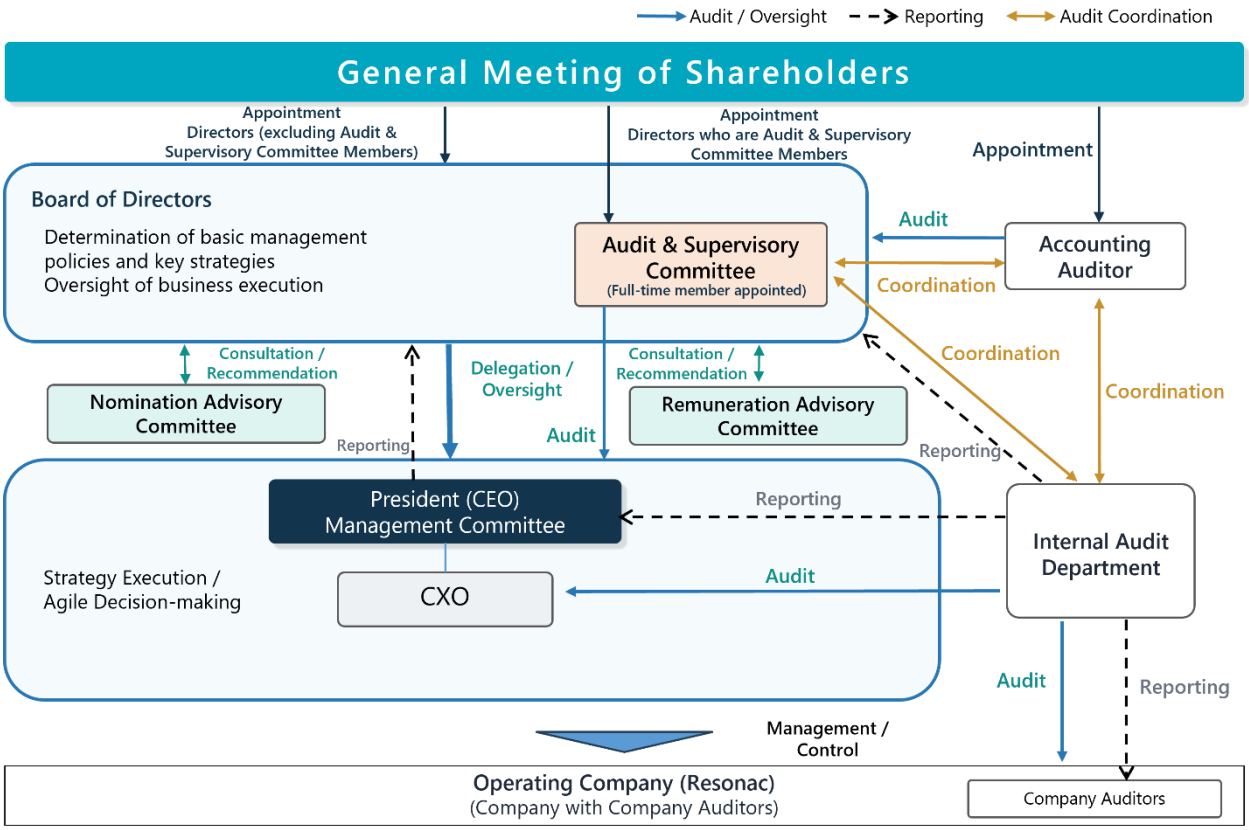
By delegating decisions on business execution as described in (1) above, the Board of Directors will focus more closely on the following functions:

- Discussion and determination of basic management policies, key strategies, capital allocation, and the direction of risk-taking
- Oversight of management's execution of strategies

Even after delegating decisions on business execution to directors responsible for business execution, the Board of Directors will receive timely reports on the status and results of execution, changes in risks, and other important matters, and will conduct highly effective oversight.

2. Governance Structure after Transition

[Governance Structure]



3. Timing of the Transition

Subject to approval of the necessary amendments to the Articles of Incorporation at the 118th Ordinary General Meeting of Shareholders scheduled to be held in March 2027, the Company plans to transition to a company with an audit & supervisory committee upon the conclusion of that meeting.

4. Other Matters

The Company separately announced today the planned appointments of directors following the transition to a company with an audit & supervisory committee.

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