Resonac Holdings Corporation

Consolidated Financial Statements

for the first half year (January 1 to June 30, 2026)

(Under IFRS)

I. Consolidated Financial Results

August 6, 2026

(All amounts are rounded to the nearest million yen.)

(1) Results of operations :

(Percentages indicate year-on-year changes)

	Revenue		Core operating profit		Operating profit		Profit		Profit attributable to owners of the parent		Comprehensive Income	
Six months ended		%		%		%		%		%		%
June 30, 2026	676,852	5.4	88,753	156.5	73,310	124.8	49,040	146.2	48,451	146.5	64,830	—
June 30, 2025	642,054	(4.1)	34,598	4.3	32,611	(34.4)	19,920	(56.0)	19,654	(56.6)	(6,055)	—

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	267.15	240.25
June 30, 2025	108.71	108.71

Reference:

Important changes in accounting policies : not applicable

Profit before tax:

Six months ended June 30, 2026 ¥ 72,754 million (139.2%)

Six months ended June 30, 2025 ¥ 30,415 million ((44.3)%)

* Core operating profit is calculated as operating profit excluding certain gains and expenses attributable to non-recurring factors.

(2) Financial position :

	Total assets	Total equity	Equity attributable to owners of the parent	Ratio of equity attributable to owners of parent to total assets
As of				%
June 30, 2026	2,215,999	805,023	788,109	35.6
December 31, 2025	2,106,723	727,613	698,852	33.2

(3) Dividends :

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended	Yen	Yen	Yen	Yen	Yen
December 31, 2025	—	0.00	—	65.00	65.00
December 31, 2026	—	0.00			
December 31, 2026 (Forecast)			—	65.00	65.00

The Company plans to implement a partial spin-off (the “Spin-off”) of Crasus Chemical Inc. (“Crasus Chemical”), its wholly owned subsidiary which operates the petrochemicals business, in October 2026. The dividends shown above do not include the dividend in kind of common stock of Crasus Chemical to be distributed in connection with the Spin-off.

II. Forecast of performance for the year ending December 31, 2026

(Percentages indicate year-on-year changes)

	Revenue		Core operating profit		Operating profit		Profit		Profit attributable to owners of the parent		Basic earnings per share
		%		%		%		%		%	Yen
Fiscal year	1,165,000	11.3	196,000	87.7	160,000	278.5	114,000	267.2	112,500	287.5	606.32

Reference:

Profit before tax

Fiscal year ¥ 158,000 million (298.2%)

As announced on July 6, 2026, the Company plans to submit a proposal regarding the implementation of the Spin-off for resolution at a meeting of the Board of Directors scheduled to be held in late August 2026.

The consolidated earnings forecast for the fiscal year ending December 31, 2026 assumes that the Spin-off will be implemented and, accordingly, treats the Crasus Chemical segment as a discontinued operation from the beginning of the fiscal year.

Accordingly, revenue, core operating profit, operating profit and profit before tax in the consolidated earnings forecast for the fiscal year ending December 31, 2026 are presented for continuing operations only, excluding a discontinued operation, while profit and profit attributable to owners of the parent include both continuing and discontinued operations.

The consolidated earnings forecast does not include any gains or losses related to the deconsolidation of Crasus Chemical.

In addition, year-on-year changes have been calculated based on the fiscal year ending December 31, 2025 figures retrospectively reclassifed to reflect the classification of the Crasus Chemical segment as a discontinued operation.

* The above forecast is based on the information available at this point of time. Actual results may differ materially due to a variety of reasons, including such economic factors as fluctuations in foreign currency exchange rates as well as market supply and demand conditions.

[Business Results and Financial Conditions]

1. Analysis of business results

(1) Summary

During the six-month period ended June 30, 2026 ("1H 2026"), the global economy recovered moderately overall, although concerns remained regarding the impact of the situation in the Middle East. The semiconductor industry experienced steady growth, particularly in advanced applications such as AI. The Japanese economy also showed signs of recovery in personal consumption and corporate capital investment, and recovered moderately overall.

Revenue for 1H 2026 increased from the same period last year ("1H 2025") to ¥676,852 million. While revenue declined in the Mobility and Crasus Chemical segments, the Semiconductor and Electronic Materials segment continued to perform strongly, driven mainly by advanced semiconductor applications, and both the Innovation Enabling Materials and Chemicals segments recorded revenue growth. Core operating profit increased in all segments compared with 1H 2025 and amounted to ¥88,753 million. Operating profit increased from 1H 2025 to ¥73,310 million, as the increase in core operating profit more than offset the rise in losses attributable to non-recurring factors, including those associated with the revision of the retirement benefit plan. As a result of the increase in operating profit and other factors, profit attributable to owners of the parent amounted to ¥48,451 million.

(Unit: millions of yen)

	1H 2025	1H 2026	Increase/ decrease	Increase/ decrease rate
Revenue	642,054	676,852	34,798	5.4%
Core operating profit	34,598	88,753	54,155	156.5%
Operating profit	32,611	73,310	40,699	124.8%
Profit attributable to owners of the parent	19,654	48,451	28,797	146.5%

Core operating profit: calculated as operating profit excluding certain gains and costs attributable to non-recurring factors. Non-recurring items include Other income, Other expenses and impairment losses (included in Cost of sales and Selling, general and administrative expenses)

(2) A breakdown of revenue and core operating profit by segment (January 1 - June 30, 2026)

[Semiconductor and Electronic Materials]

In this segment, revenue from Front-end Semiconductor Materials increased due to continued recovery in memory market conditions. Revenue from Back-end Semiconductor Materials increased, mainly reflecting higher sales volumes for advanced semiconductors used in applications such as AI. In Device Solutions, demand for data centers in HD media remained firm, and revenue increased as sales of SiC epitaxial wafers grew, partly due to higher demand from certain customers.

As a result, this segment achieved increases in both revenue and core operating profit compared with 1H 2025.

(Unit: millions of yen)

	1H 2025	1H 2026	Increase/ decrease	Increase/ decrease rate
Revenue	230,680	298,962	68,282	29.6%
Core operating profit	42,486	81,485	38,999	91.8%

[Mobility]

In this segment, revenue decreased compared with 1H 2025, due to the impact of the transfer of the automotive molded parts business in 2026 2Q. However, core operating profit increased, mainly reflecting increased demand from certain customers.

(Unit: millions of yen)

	1H 2025	1H 2026	Increase/ decrease	Increase/ decrease rate
Revenue	89,659	84,621	(5,038)	(5.6)%
Core operating profit	1,308	4,282	2,974	227.4%

[Innovation Enabling Materials]

While there were differences in performance among products, the segment as a whole performed solidly, leading to higher revenue and core operating profit compared with 1H 2025.

(Unit: millions of yen)

	1H 2025	1H 2026	Increase/ decrease	Increase/ decrease rate
Revenue	44,922	49,999	5,077	11.3%
Core operating profit	4,946	6,304	1,358	27.5%

[Chemicals segment]

In this segment, the Basic Chemicals business recorded increases in both revenue and core operating profit, driven by price revisions implemented in response to rising costs for certain products. The Graphite business recorded increased revenue due to a recovery in sales volumes of graphite electrodes, while the core operating loss narrowed as a result of both higher revenue and the realization of structural reform effects.

As a result, this segment achieved an increase in revenue and a reduction in core operating loss compared with 1H 2025.

(Unit: millions of yen)

	1H 2025	1H 2026	Increase/ decrease	Increase/ decrease rate
Revenue	78,428	91,789	13,361	17.0%
Core operating profit	(8,151)	(612)	7,539	—

[Crasus Chemical segment]

In this segment, revenue decreased compared with 1H 2025 due to the impact of the large-scale periodic shutdown maintenance conducted once every four years. However, core operating profit increased, mainly reflecting a positive inventory valuation differences resulting from higher naphtha prices.

(Unit: millions of yen)

	1H 2025	1H 2026	Increase/ decrease	Increase/ decrease rate
Revenue	149,884	130,057	(19,827)	(13.2)%
Core operating profit	(806)	3,838	4,644	—

2. Financial conditions for the January 1 - June 30, 2026 period (as compared with the conditions at December 31, 2025)

As of the end of 1H 2026, total assets increased from the end of the previous fiscal year 2025 ("2025"), mainly due to increases in cash and cash equivalents and inventories. Total liabilities increased from the end of 2025, mainly due to an increase in trade payables, despite a decrease in interest-bearing liabilities. Total equity increased from the end of 2025, mainly reflecting an increase in retained earnings, increases in share capital and capital surplus resulting from the conversion of convertible bonds with share acquisition rights, and the disposal of treasury shares.

(Unit: millions of yen)

	Dec. 31, 2025	Jun. 30, 2026	Increase/ decrease
Total Assets	2,106,723	2,215,999	109,276
Total Liabilities	1,379,110	1,410,976	31,866
Total Equity	727,613	805,023	77,410

3. Situation of cash flows

Cash flows from operating activities during 1H 2026 increased from 1H 2025 mainly due to an increase in profit.
Cash flows from investing activities during 1H 2026 decreased from 1H 2025 mainly due to the absence of proceeds from the sale of subsidiaries and businesses recorded in 1H 2025, despite a decrease in expenditures for the acquisition of property, plant and equipment.
As a result, free cash flow increased from 1H 2025.
Cash flows from financing activities during 1H 2026 increased from 1H 2025 mainly due to an increase in short-term borrowings and the absence of bond redemptions recorded in 1H 2025.
As a result, cash and cash equivalents at the end of 1H 2026 increased from the end of 2025, including the impact of foreign exchange fluctuations.

(Unit: millions of yen)

	1H 2025	1H 2026	Increase/ decrease
Cash flows from operating activities	34,630	84,403	49,773
Cash flows from investing activities	(47,886)	(56,993)	(9,107)
Free cash flows	(13,256)	27,410	40,666
Cash flows from financing activities	(64,359)	9,477	73,836
Cash and cash equivalents at end of period	207,970	327,067	119,097

* Cash and cash equivalents at beginning of 2026: 261,971 million yen

4. Performance forecast

Resonac announced today (August 6) the revision of its consolidated earnings forecasts.
For the assumptions underlying the forecasts and other details, please refer to “Resonac Revises Consolidated Earnings Forecast for FY2026” announced on August 6.

(million yen)

	Revenue	Core operating profit	Operating profit	Profit before tax	Profit	Profit attributable to owners of the parent
Previous forecast (a) announced on Feb. 13, 2026	1,310,000	140,000	105,000	103,000	79,000	77,000
Revised Forecast (b) announced on Aug. 6, 2026	1,165,000	196,000	160,000	158,000	114,000	112,500
(b)-(a)	(145,000)	56,000	55,000	55,000	35,000	35,500
Percentage of changes	(11.1%)	40.0%	52.4%	53.4%	44.3%	46.1%

Consolidated Statement of Financial Position

(Unit: millions of yen)

	Dec. 31, 2025	Jun. 30, 2026
	¥	¥
Assets		
Current assets		
Cash and cash equivalents	261,971	327,067
Trade receivables	280,230	301,061
Inventories	206,058	245,793
Income taxes receivable	3,504	2,439
Other financial assets	32,051	37,335
Other current assets	33,749	35,437
Subtotal	817,563	949,132
Assets held for sale	35,416	—
Total current assets	852,979	949,132
Non-Current assets		
Property, plant and equipment	662,921	686,730
Intangible assets	410,716	404,885
Retirement benefit asset	49,446	40,739
Deferred tax assets	13,607	12,014
Investments accounted for using the equity method	71,543	76,671
Other financial assets	22,237	21,447
Other non-current assets	23,274	24,381
Total non-current assets	1,253,744	1,266,867
Total assets	2,106,723	2,215,999

(Unit: millions of yen)

	Dec. 31, 2025	Jun. 30, 2026
	¥	¥
Liabilities		
Current liabilities		
Trade payables	162,757	186,966
Bonds and borrowings	169,611	263,702
Accrued expenses	41,507	41,315
Income taxes payable	8,693	28,152
Lease liabilities	4,452	4,737
Provisions	1,313	736
Other financial liabilities	51,152	61,421
Other current liabilities	23,962	29,760
Subtotal	463,447	616,789
Liabilities directly associated with assets held for sale	9,589	—
Total current liabilities	473,036	616,789
Noncurrent liabilities		
Bonds and borrowings	777,010	671,154
Retirement benefit liability	7,296	7,509
Provisions	4,427	4,436
Lease liabilities	18,454	17,068
Other financial liabilities	7,803	9,143
Deferred tax liabilities	70,473	61,221
Other non-current liabilities	20,611	23,656
Total non-current liabilities	906,074	794,187
Total liabilities	1,379,110	1,410,976
Equity		
Share capital	182,146	195,946
Capital surplus	108,681	124,742
Treasury shares	(12,409)	(5,565)
Retained earnings	343,574	380,933
Accumulated other comprehensive income	76,860	92,053
Total equity attributable to owners of the parent	698,852	788,109
Non-controlling interests	28,761	16,914
Total equity	727,613	805,023
Total liabilities and equity	2,106,723	2,215,999

Consolidated Statements of Profit or Loss

(Unit: millions of yen)

	Results for the first half year (Jan.1-Jun.30)	
	2025	2026
	¥	¥
Revenue	642,054	676,852
Cost of sales	(490,553)	(470,355)
Gross profit	151,501	206,497
Selling, general and administrative expenses	(117,045)	(118,564)
Other income	10,049	4,395
Other expenses	(11,894)	(19,018)
Operating profit	32,611	73,310
Finance income	2,500	2,430
Finance costs	(10,282)	(7,639)
Share of profit of investments accounted for using the equity method	5,586	4,653
Profit before tax	30,415	72,754
Income tax expense	(10,495)	(23,714)
Profit	19,920	49,040
Profit attributable to		
Owners of the parent	19,654	48,451
Non-controlling interests	266	589
Earnings per share		
Basic earnings per share (Yen)	108.71	267.15
Diluted earnings per share (Yen)	108.71	240.25

Consolidated Statements of Comprehensive Income

(Unit: millions of yen)

	Results for the first half year (Jan.1-Jun.30)	
	2025	2026
Profit	¥ 19,920	¥ 49,040
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net changes in fair value of financial assets measured at fair value through other comprehensive income	(1,208)	485
Remeasurements of defined benefit plans	(15)	(53)
Share of other comprehensive income of investments accounted for using the equity method	87	4
Total	(1,136)	436
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(23,812)	14,830
Net changes in fair value of cash flow hedges	268	(159)
Share of other comprehensive income of investments accounted for using the equity method	(1,295)	683
Total	(24,839)	15,354
Total other comprehensive income	(25,975)	15,790
Comprehensive income	(6,055)	64,830
Comprehensive income attributable to		
Owners of the parent	(5,495)	64,316
Non-controlling interests	(560)	514

Consolidated Statement of Changes in Equity

Six months ended June 30, 2025

(Unit: millions of yen)

	Equity attributable to owners of the parent					
					Accumulated other comprehensive income	
	Share capital	Capital surplus	Treasury shares	Retained earnings	Financial assets measured at fair value through other comprehensive income	Remeasure-ments of defined benefit plans
Balance at beginning of period	182,146	108,863	(13,172)	318,643	6,517	—
Profit	—	—	—	19,654	—	—
Other comprehensive income	—	—	—	—	(1,121)	(15)
Total comprehensive income	—	—	—	19,654	(1,121)	(15)
Dividends	—	—	—	(11,787)	—	—
Purchase of treasury shares	—	—	(3)	—	—	—
Disposal of treasury shares	—	46	659	—	—	—
Share-based payment transactions	—	(192)	—	—	—	—
Purchase of non-controlling interests	—	(200)	—	—	—	—
Loss of control of subsidiaries	—	—	—	—	—	—
Conversion of convertible bonds with share acquisition rights	—	—	—	—	—	—
Transfer from accumulated other comprehensive income to retained earnings	—	—	—	471	(486)	15
Total transactions with owners	—	(346)	656	(11,316)	(486)	15
Balance at end of period	182,146	108,517	(12,515)	326,981	4,910	—

	Equity attributable to owners of the parent			Total	Non-controlling interests	Total equity
	Accumulated other comprehensive income					
	Exchange differences on translation of foreign operations	Cash flow hedges	Total			
Balance at beginning of period	61,848	(229)	68,136	664,616	27,390	692,006
Profit	—	—	—	19,654	266	19,920
Other comprehensive income	(24,281)	268	(25,149)	(25,149)	(826)	(25,975)
Total comprehensive income	(24,281)	268	(25,149)	(5,495)	(560)	(6,055)
Dividends	—	—	—	(11,787)	(714)	(12,501)
Purchase of treasury shares	—	—	—	(3)	—	(3)
Disposal of treasury shares	—	—	—	705	—	705
Share-based payment transactions	—	—	—	(192)	—	(192)
Purchase of non-controlling interests	—	—	—	(200)	—	(200)
Loss of control of subsidiaries	—	—	—	—	—	—
Conversion of convertible bonds with share acquisition rights	—	—	—	—	—	—
Transfer from accumulated other comprehensive income to retained earnings	—	—	(471)	—	—	—
Total transactions with owners	—	—	(471)	(11,477)	(714)	(12,191)
Balance at end of period	37,567	39	42,516	647,645	26,116	673,761

Six months ended June 30, 2026

(Unit: millions of yen)

	Equity attributable to owners of the parent					
					Accumulated other comprehensive income	
	Share capital	Capital surplus	Treasury shares	Retained earnings	Financial assets measured at fair value through other comprehensive income	Remeasure-ments of defined benefit plans
Balance at beginning of period	182,146	108,681	(12,409)	343,574	4,675	—
Profit	—	—	—	48,451	—	—
Other comprehensive income	—	—	—	—	489	(53)
Total comprehensive income	—	—	—	48,451	489	(53)
Dividends	—	—	—	(11,764)	—	—
Purchase of treasury shares	—	—	(1,204)	—	—	—
Disposal of treasury shares	—	—	735	—	—	—
Share-based payment transactions	—	157	—	—	—	—
Purchase of non-controlling interests	—	—	—	—	—	—
Loss of control of subsidiaries	—	—	—	—	—	—
Conversion of convertible bonds with share acquisition rights	13,800	15,904	7,313	—	—	—
Transfer from accumulated other comprehensive income to retained earnings	—	—	—	672	(725)	53
Total transactions with owners	13,800	16,061	6,844	(11,092)	(725)	53
Balance at end of period	195,946	124,742	(5,565)	380,933	4,439	—

	Equity attributable to owners of the parent			Total	Non-controlling interests	Total equity
	Accumulated other comprehensive income					
	Exchange differences on translation of foreign operations	Cash flow hedges	Total			
Balance at beginning of period	72,205	(20)	76,860	698,852	28,761	727,613
Profit	—	—	—	48,451	589	49,040
Other comprehensive income	15,588	(159)	15,865	15,865	(75)	15,790
Total comprehensive income	15,588	(159)	15,865	64,316	514	64,830
Dividends	—	—	—	(11,764)	(911)	(12,675)
Purchase of treasury shares	—	—	—	(1,204)	—	(1,204)
Disposal of treasury shares	—	—	—	735	—	735
Share-based payment transactions	—	—	—	157	—	157
Purchase of non-controlling interests	—	—	—	—	—	—
Loss of control of subsidiaries	—	—	—	—	(11,450)	(11,450)
Conversion of convertible bonds with share acquisition rights	—	—	—	37,017	—	37,017
Transfer from accumulated other comprehensive income to retained earnings	—	—	(672)	—	—	—
Total transactions with owners	—	—	(672)	24,941	(12,361)	12,580
Balance at end of period	87,793	(179)	92,053	788,109	16,914	805,023

Consolidated Statements of Cash Flows

(Unit: millions of yen)

	Results for the first half year (Jan.1-Jun.30)	
	2025	2026
	¥	¥
Cash flows from operating activities		
Profit	19,920	49,040
Depreciation and amortization	47,475	45,761
Income tax expense	10,495	23,714
Impairment losses (reversal of impairment losses)	142	820
Interest and dividend income	(2,304)	(2,314)
Interest expenses	7,132	6,441
Share of loss (profit) of investments accounted for using the equity method	(5,586)	(4,653)
Decrease (increase) in trade receivables	22,698	(16,593)
Decrease (increase) in accounts receivable - other	2,964	3,114
Decrease (increase) in inventories	(2,898)	(38,684)
Increase (decrease) in trade payables	(13,824)	22,798
Increase or decrease in retirement benefit asset or liability	(469)	8,859
Other	(37,101)	(1,753)
Subtotal	48,644	96,550
Interest received	1,310	1,912
Dividends received	1,484	1,118
Interest paid	(7,229)	(5,928)
Income taxes refund (paid)	(9,579)	(9,249)
Net cash provided by (used in) operating activities	34,630	84,403
Cash flows from investing activities		
Purchase of property, plant and equipment	(62,238)	(52,416)
Proceeds from sale of property, plant and equipment	4,237	2,319
Proceeds from (payments for) sale of subsidiaries and businesses	13,691	(33)
Purchase of securities and other investments	(56)	(1,175)
Proceeds from sale and redemption of securities and other investments	770	1,453
Other	(4,290)	(7,141)
Net cash provided by (used in) investing activities	(47,886)	(56,993)

(Unit: millions of yen)

	Results for the first half year (Jan.1-Jun.30)	
	2025	2026
	¥	¥
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	475	34,508
Net increase (decrease) in commercial papers	18,000	―
Proceeds from long-term borrowings	140,659	100
Repayments of long-term borrowings	(148,910)	(10,395)
Redemption of bonds	(60,000)	―
Repayments of lease liabilities	(2,570)	(2,311)
Purchase of treasury shares	(3)	(16)
Dividends paid to owners of the parent	(11,750)	(11,734)
Dividends paid to non-controlling interests	(740)	(911)
Other	480	236
Net cash provided by (used in) financing activities	(64,359)	9,477
Effect of exchange rate changes on cash and cash equivalents	(10,529)	11,037
Net increase (decrease) in cash and cash equivalents	(88,144)	47,924
Cash and cash equivalents at beginning of period	294,656	261,971
Net increase (decrease) in cash and cash equivalents resulting from transfer to assets held for sale	1,458	17,172
Cash and cash equivalents at end of period	207,970	327,067

(Reference)

SEGMENT INFORMATION

Six Months ended June 30, 2025

(Unit: millions of yen)

	Reporting Segment						Others	Adjustments	Total
	Semiconductor and Electronic Materials	Mobility	Innovation Enabling Materials	Chemicals	Crasus Chemical	Total			
Revenue									
Revenue from external customers	230,680	89,659	44,922	78,428	149,884	593,573	48,481	—	642,054
Intersegment revenue	2,314	317	5,942	5,125	1,850	15,548	3,321	(18,869)	—
Total	232,994	89,976	50,864	83,553	151,734	609,121	51,802	(18,869)	642,054
Segment profit (loss): (Core operating profit)	42,486	1,308	4,946	(8,151)	(806)	39,783	2,147	(7,332)	34,598

Six Months ended June 30, 2026

(Unit: millions of yen)

	Reporting Segment						Others	Adjustments	Total
	Semiconductor and Electronic Materials	Mobility	Innovation Enabling Materials	Chemicals	Crasus Chemical	Total			
Revenue									
Revenue from external customers	298,962	84,621	49,999	91,789	130,057	655,428	21,424	—	676,852
Intersegment revenue	2,873	297	6,759	6,051	1,968	17,948	3,979	(21,927)	—
Total	301,835	84,918	56,758	97,840	132,025	673,376	25,403	(21,927)	676,852
Segment profit (loss): (Core operating profit)	81,485	4,282	6,304	(612)	3,838	95,297	3,267	(9,811)	88,753

Adjustment from segment profit to profit before tax are follows:

(Unit: millions of yen)

	Results for the first half year (Jan.1-Jun.30)	
	2025	2026
	¥	¥
Segment profit (Core operating profit)	34,598	88,753
Impairment losses	(142)	(820)
Other income	10,049	4,395
Other expenses	(11,894)	(19,018)
Operating profit	32,611	73,310
Finance income	2,500	2,430
Finance costs	(10,282)	(7,639)
Share of profit of investments accounted for using the equity method	5,586	4,653
Profit before tax	30,415	72,754

Resonac Holdings Corporation

August 06, 2026

Second Quarter, 2026 Consolidated Financial Results (Summary) under IFRS

1. First Half 2026 Results

(1) Summary

(Unit: billions of yen)

Items	2025 Jan.1 - Jun.30	2026 Jan.1 - Jun.30	Increase/ decrease
Revenue	642.1	676.9	34.8
Core operating profit	34.6	88.8	54.2
Operating profit	32.6	73.3	40.7
Profit before tax	30.4	72.8	42.3
Profit	19.9	49.0	29.1
Profit attributable to owners of the parent	19.7	48.5	28.8
Basic earnings per share	¥108.71	¥267.15	¥158.44

(2) Revenue and Core operating profit by Segment

(Unit: billions of yen)

Segment		2025 Jan.1 - Jun.30	2026 Jan.1 - Jun.30	Increase/ decrease	Reference : Quarterly result 2026 Jan.1 - Mar.31	2026 Apr.1 - Jun.30
Semiconductor and Electronic Materials	Revenue	230.7	299.0	68.3	134.7	164.3
	Core op. profit	42.5	81.5	39.0	34.0	47.5
Mobility	Revenue	89.7	84.6	(5.0)	47.3	37.3
	Core op. profit	1.3	4.3	3.0	2.9	1.4
Innovation Enabling Materials	Revenue	44.9	50.0	5.1	22.7	27.3
	Core op. profit	4.9	6.3	1.4	2.4	3.9
Chemicals	Revenue	78.4	91.8	13.4	40.8	51.0
	Core op. profit	(8.2)	(0.6)	7.5	(1.6)	1.0
Crasus Chemical	Revenue	149.9	130.1	(19.8)	51.7	78.3
	Core op. profit	(0.8)	3.8	4.6	(0.5)	4.4
Others, Adjustments	Revenue	48.5	21.4	(27.1)	10.6	10.8
	Core op. profit	(5.2)	(6.5)	(1.4)	(3.6)	(2.9)
Total	Revenue	642.1	676.9	34.8	307.9	369.0
	Core op. profit	34.6	88.8	54.2	33.6	55.1

(3) Cash Flow

(Unit: billions of yen)

Items	2025 Jan.1 - Jun.30	2026 Jan.1 - Jun.30	Increase/ decrease
Operating activities	34.6	84.4	49.8
Investing activities	(47.9)	(57.0)	(9.1)
Free cash flow	(13.3)	27.4	40.7
Financing activities	(64.4)	9.5	73.8
Others	(10.5)	11.0	-
Net increase in cash and cash equivalents	(88.1)	47.9	-

(4) Reference

(Unit: billions of yen, expect for exchange rate and domestic naphtha price)

Items	2025 Jan.1 - Jun.30	2026 Jan.1 - Jun.30	Increase/ decrease
Capital expenditures	64.7	58.1	(6.5)
Depreciation and amortization	47.5	45.8	(1.7)
R&D expenditures	23.2	24.5	1.3
Gap between interest/dividend income and interest expense	(4.8)	(4.1)	0.7
Exchange rate (yen/US$)	148.6	158.2	Yen depreciated by 9.6
Domestic naphtha price (yen/kl)	69,850	92,300	22,450

Items	Dec.31, 2025	Jun.30, 2026	Increase/ decrease
Total assets	2,106.7	2,216.0	109.3
Interest-bearing liabilities	969.5	956.7	(12.9)

Resonac Holdings Corporation

August 06, 2026

2. Forecast for 2026

(1) Summary

(Unit: billions of yen, except for "per share" indicators)

Items	2025 Results	2026 Revised forecast	Increase/ decrease
Revenue	1,046.8	1,165.0	118.2
Core operating profit	104.4	196.0	91.6
Operating profit	42.3	160.0	117.7
Profit before tax	39.7	158.0	118.3
Profit from continuing operations	27.0	110.0	83.0
Profit from discontinued operation	4.1	4.0	(0.1)
Profit attributable to owners of the parent	29.0	112.5	83.5
Basic earnings per share	¥160.49	¥606.32	¥445.83
Annual dividend per share	¥65.00	¥65.00	-

The Company plans to classify the Crasus Chemical segment as a discontinued operation in connection with the partial spin-off of Crasus Chemical Inc., scheduled for October 1, 2026. The consolidated earnings forecast does not include any gains or losses associated with the deconsolidation of Crasus Chemical Inc.
The dividend per share shown above exclude the dividend in kind of common stock of Crasus Chemical Inc. related to the partial spin-off. In addition, figures for FY2025 have been restated to reflect the reclassification of the Crasus Chemical segment as a discontinued operation.

(2) Revenue and Core operating profit by Segment

(Unit: billions of yen)

Segment		2025 Results	2026 Revised forecast	Increase/ decrease
Semiconductor and Electronic Materials	Revenue	506.3	668.0	161.7
	Core op. profit	108.4	195.0	86.6
Mobility	Revenue	178.4	158.0	(20.4)
	Core op. profit	4.4	5.0	0.6
Innovation Enabling Materials	Revenue	92.2	100.0	7.8
	Core op. profit	10.4	12.0	1.6
Chemicals	Revenue	174.4	196.0	21.6
	Core op. profit	(5.5)	4.0	9.5
Others, Adjustments	Revenue	95.5	43.0	(52.5)
	Core op. profit	(13.2)	(20.0)	(6.8)
Continuing Operations	Revenue	1,046.8	1,165.0	118.2
	Core op. profit	104.4	196.0	91.6

Figures for FY2025 have been reclassified to reflect the Crasus Chemical segment as a discontinued operation.

(3) Reference

(Unit: billions of yen)

Items	2025 Results	2026 Revised forecast	Increase/ decrease
Capital expenditures	106.7	119.6	12.9
Depreciation and amortization	88.4	88.9	0.5
R&D expenditures	44.9	48.9	4.0
Gap between interest/dividend income and interest expense	(9.8)	(9.8)	(0.0)
Interest-bearing liabilities	969.5	798.0	(171.5)
Exchange rate (yen/US$)	149.7	154.1	Yen depreciated by 4.4
Domestic naphtha price (yen/kl)	67,150	79,150	12,000

Capital expenditures, depreciation and amortization, and R&D expenditures represent totals for continuing operations. FY2025 figures have been retrospectively reclassified to reflect the Crasus Chemical segment as a discontinued operation.

Note : Performance forecast and other statements pertaining to the future as contained in this presentation are based on the information available as of today and assumptions as of today regarding risk factors that could affect our future performance. Actual results may differ materially from the forecast due to a variety of risk factors, including, but not limited to, the global political circumstances, the global economic conditions, tightening of regulations, demand for our products, market conditions, and foreign exchange rates. We undertake no obligation to update the forward-looking statements unless required by law.