Cash Dividend October 30, 2026

Exchange/Memo ID: 207932
ONN / OCC ID: 60105

Cresud S.A.C.I.F. y A. - Distribution

Ex - Distribution Date: 11/02/2026

DESCRIPTION:

Cresud S.A.C.I.F. y A. (CRESY) has announced a distribution of IRSA Inversiones y Representaciones S.A. (IRS) American Depositary Shares. The distribution ratio is 0.021286399 of an IRS share for each CRESY share held, less fees and withholdings, if any. The record date is November 2, 2026; the payable date is to be determined. The NASDAQ has set November 2, 2026, as the ex-distribution date for this distribution. Cash will be paid in lieu of fractional IRS shares.

The distribution will be subject to a 7% Argentine Withholding tax and $0.05 ADR issuance fee. Cresud S.A.C.I.F. y A. has announced an ordinary cash distribution to be paid concurrent with the stock distribution. The 7% Argentine Withholding tax will be deducted from the concurrent cash dividend.

Contract Adjustments:

Pursuant to the Rules of the Options Clearing Corporation ("OCC"), the below options will be adjusted as follows.

Adjustment Date:	November 2, 2026
Option Symbol:	CRESY becomes CRES1
Underlying Security:	CRESY remains CRESY
Contract Multiplier:	1
Strike Divisor:	1
New Multiplier:	100
New Deliverable/Contract:	Cash in lieu of 0.1286399 fractional IRS shares, less fees, if any 2 IRSA Inversiones y Representaciones S.A. (IRS) American Depositary Shares 100 Cresud S.A.C.I.F. y A. (CRESY) American Depositary Share

Pricing Considerations: Until the cash in lieu amount is determined, the underlying price for CRES1 will be determined as follows:

CRES1 = CRESY + 0.021286399 (IRS)

Additional Exchange Info: Any resting orders in the above options in the BOX order book will be cancelled by the BOX Market Operations Center after the close on October 30, 2026.

Old Option Symbol	Old PutCall Code	Old Strike Price	Old Contract Date	New Option Symbol	New PutCall Code	New Strike Price	New Contract Date
CRESY	C/P	2.50	11/20/2026	CRES1	C/P	2.50	11/20/2026
CRESY	C/P	5.00	11/20/2026	CRES1	C/P	5.00	11/20/2026
CRESY	C/P	7.50	11/20/2026	CRES1	C/P	7.50	11/20/2026
CRESY	C/P	10.00	11/20/2026	CRES1	C/P	10.00	11/20/2026
CRESY	C/P	12.50	11/20/2026	CRES1	C/P	12.50	11/20/2026
CRESY	C/P	15.00	11/20/2026	CRES1	C/P	15.00	11/20/2026
CRESY	C/P	17.50	11/20/2026	CRES1	C/P	17.50	11/20/2026
CRESY	C/P	20.00	11/20/2026	CRES1	C/P	20.00	11/20/2026
CRESY	C/P	22.50	11/20/2026	CRES1	C/P	22.50	11/20/2026

Old Option Symbol	Old PutCall Code	Old Strike Price	Old Contract Date	New Option Symbol	New PutCall Code	New Strike Price	New Contract Date
CRESY	C/P	2.50	12/18/2026	CRES1	C/P	2.50	12/18/2026
CRESY	C/P	5.00	12/18/2026	CRES1	C/P	5.00	12/18/2026
CRESY	C/P	7.50	12/18/2026	CRES1	C/P	7.50	12/18/2026
CRESY	C/P	10.00	12/18/2026	CRES1	C/P	10.00	12/18/2026
CRESY	C/P	12.50	12/18/2026	CRES1	C/P	12.50	12/18/2026
CRESY	C/P	15.00	12/18/2026	CRES1	C/P	15.00	12/18/2026
CRESY	C/P	17.50	12/18/2026	CRES1	C/P	17.50	12/18/2026
CRESY	C/P	20.00	12/18/2026	CRES1	C/P	20.00	12/18/2026
CRESY	C/P	22.50	12/18/2026	CRES1	C/P	22.50	12/18/2026
CRESY	C/P	2.50	02/19/2027	CRES1	C/P	2.50	02/19/2027
CRESY	C/P	5.00	02/19/2027	CRES1	C/P	5.00	02/19/2027
CRESY	C/P	7.50	02/19/2027	CRES1	C/P	7.50	02/19/2027
CRESY	C/P	10.00	02/19/2027	CRES1	C/P	10.00	02/19/2027
CRESY	C/P	12.50	02/19/2027	CRES1	C/P	12.50	02/19/2027
CRESY	C/P	15.00	02/19/2027	CRES1	C/P	15.00	02/19/2027
CRESY	C/P	17.50	02/19/2027	CRES1	C/P	17.50	02/19/2027
CRESY	C/P	20.00	02/19/2027	CRES1	C/P	20.00	02/19/2027
CRESY	C/P	22.50	02/19/2027	CRES1	C/P	22.50	02/19/2027
CRESY	C/P	25.00	02/19/2027	CRES1	C/P	25.00	02/19/2027
CRESY	C/P	2.50	05/21/2027	CRES1	C/P	2.50	05/21/2027
CRESY	C/P	5.00	05/21/2027	CRES1	C/P	5.00	05/21/2027
CRESY	C/P	7.50	05/21/2027	CRES1	C/P	7.50	05/21/2027
CRESY	C/P	10.00	05/21/2027	CRES1	C/P	10.00	05/21/2027
CRESY	C/P	12.50	05/21/2027	CRES1	C/P	12.50	05/21/2027
CRESY	C/P	15.00	05/21/2027	CRES1	C/P	15.00	05/21/2027
CRESY	C/P	17.50	05/21/2027	CRES1	C/P	17.50	05/21/2027
CRESY	C/P	20.00	05/21/2027	CRES1	C/P	20.00	05/21/2027
CRESY	C/P	22.50	05/21/2027	CRES1	C/P	22.50	05/21/2027

Disclaimer: This Information Memo summarizes corporate events affecting listed options. No warranty of accuracy or completeness is given with respect to the summary. Option series information is based on series existing at OCC at the time this Memo was generated.

Contact Information: Questions regarding this memo can be addressed to the BOX Market Operations Center at 617-235-2291 or toll free at 1-866-768-8845 or emailed to boxmoc@boxoptions.com.