

Share Split and Partial Amendment to the Articles of Incorporation due to the Share Split

February 5, 2026

Kao Corporation (the "Company" – *Ticker Code:4452*) hereby makes the following announcement: the Board of Directors, at the meeting of the Board of Directors held on the date hereof, resolved to conduct a share split and institute a partial amendment to its Articles of Incorporation due to the share split.

1. Purpose of the Share Split

The share split is intended to reduce the price per investment unit, making Kao shares more accessible to a wider range of investors — including individual investors who share our purpose, "To realize a *Kirei* World in which all life lives in harmony" — and thereby expand our investor base.

2. Overview of the Share Split

(1) Method of the share split

Each share of the Company's ordinary share held by shareholders listed or recorded on the final shareholder register as of the record date of Tuesday, June 30, 2026, will be split into two shares.

(2) Number of shares to be increased by the share split

Total number of issued shares before the share split	453,600,000 shares
Number of shares to be increased as a result of the share split	453,600,000 shares
Total number of issued shares after the share split	907,200,000 shares
Total number of authorized shares after the share split	2,000,000,000 shares

(3) Schedule for the share split

Public notice of record date	Monday, June 15, 2026 (scheduled)
Record date	Tuesday, June 30, 2026
Effective date	Wednesday, July 1, 2026

(4) Others

(i) Dividends

As the effective date of the share split is July 1, 2026, the 2nd quarter-end dividend for the fiscal year ending December 31, 2026, with a record date of June 30, 2026, will be based on the number of shares held prior to the share split.

(ii) Change in the amount of share capital

There will be no change in the amount of share capital as a result of this share split.

3. Partial Amendment to the Articles of Incorporation

(1) Reason for the amendment

Due to the share split described above, the Company will partially amend its Articles of Incorporation, the total number of authorized shares stipulated in Article 6, effective as of July 1, 2026, pursuant to Article 184, Paragraph 2 of the Companies Act.

(2) Detail of the amendment

The detail of the amendment is as follows:

(Amended part is underlined)

Before the change	After the change
(Total Number of Shares Authorized To Be Issued by the Company) Article 6 The total number of Shares authorized to be issued by the Company shall be <u>one (1)</u> billion shares.	(Total Number of Shares Authorized To Be Issued by the Company) Article 6 The total number of Shares authorized to be issued by the Company shall be <u>two (2)</u> billion shares.