

POLICY ON THE COMMUNICATION OF FINANCIAL, NON-FINANCIAL AND CORPORATE INFORMATION

1. Purpose

The purpose of this policy, following the "Business Conduct Guidelines (BCG)" of Kao and the Disclosure Guidelines, is to ensure the commitment to actively, effectively, and transparently disclose Financial, Non-Financial, and Corporate Information, providing appropriate and necessary information to the company stakeholders to gain their long-term support and trust.

2. Scope

This Policy shall apply to all Kao Chemicals Europe Group companies and their employees (including executives). Each affiliate company shall adapt this policy according to their country local regulations.

3. Definitions

- **Financial Information:** Information included in an annual individual or consolidated financial statement, and the financial report included in the annual accounts. It also includes any partial information on an accounting or financial magnitude.
- **Non-Financial and Corporate Information:** Information related to KCE's or affiliated social, environmental, anti-corruption, governance, and business development activities, as well as related information included in management reports, such as human capital, tax contribution and transparency, or community contribution, including the sustainability report.
- **Non-Financial Information Statement (NFR):** Report that consolidates Non-Financial and Corporate Information related to KCE. The content of this report is regulated by Law 11/2018. This report (NFR) will be replaced by the sustainability report starting in 2025, in accordance with the Corporate Sustainability Reporting Directive (CSRD).
- **Communication Channels:** Means used to transmit Financial, Non-Financial, and Corporate Information to Stakeholders. These include social networks, intranets, announcements on Kompas or other communication channels, as well as KCE's or affiliated corporate website for non-mandatory content under applicable regulations, in addition to emails or web links to provide information, complete questionnaires, and surveys of various kinds to suppliers, customers, official bodies, etc.
- **Stakeholders:** Employees, client and supplier companies, other business partners, banking entities, official bodies, and the community.

4. Responsibilities

The governing body of each KCE-affiliate shall be responsible for:

- Formulating annual accounts and ensuring they present a true and fair view in accordance with the applicable financial reporting framework, within the timeframes established by current regulations. They are also responsible for the proper recording of transactions in the accounting books, maintaining the Company's internal control and accounting structure to ensure the preparation of annual accounts free from material misstatement due to fraud or error, and identifying applicable legal and regulatory standards and ensuring compliance.
- Designing, implementing, and maintaining the internal control necessary to ensure that the information reported in the non-financial information statements is free from material misstatement due to fraud or error, as well as the management systems from which the necessary information

Kao Chemicals Europe, S.L.U.

En representación de: Kao Corporation, S.A.U. | Kao Chemicals GmbH | QuimiKao, S.A. de C.V. | Kao Chimigraf, S.L.U. | Kao Brasil Ltda.

for the preparation of the NFR is obtained, related to environmental, social, personnel, human rights, and anti-corruption and bribery issues.

KCE group companies' employees in departments involved in the preparation of financial, non-financial, and corporate information are responsible for applying this policy, procedures, and corresponding applicable legal regulations in the preparation of such information.

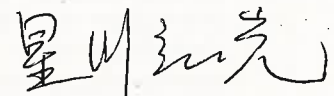
KCE group companies' employees who publish or disclose financial, non-financial, and corporate information to stakeholders must comply with this policy.

5. Dissemination of Financial, Non-Financial and Corporate Information

The dissemination of Financial, Non-Financial, and Corporate Information through media or social networks must be truthful and consistent with audited and verified information.

KCE's individual and consolidated annual accounts and the Non-Financial Information Statement (or Sustainability Report) of the KCE group will be filed annually with the Barcelona Mercantile Registry within the timeframes established by current regulations. Additionally, the Non-Financial Information Statement (or Sustainability Report) of the KCE group and its verification will be published annually on the Company's website and disseminated to stakeholders.

To ensure that the dissemination of Financial, Non-Financial, and Corporate Information that may constitute privileged information is transparent and compliant with applicable legislation, the Kao Group Information Security Policy, the Kao Group Information Privacy Policy, and the applicable legal frameworks in the territories where this policy applies are established as reference frameworks.



Established on October 23rd, 2024

Hiromitsu Hoshikawa

President & CEO, Kao Chemicals Europe