

Kao Chemicals Europe, S.L.U.

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On behalf of : Kao Corporation, S.A.U. | Kao Chemicals GmbH | QuimiKao, S.A. de C.V. |
Kao Chimigraf, S.L.U. | Kao Brasil, Ltda.



KCE VALUE CHAIN DUE DILIGENCE POLICY

1. Purpose

Kao Chemicals Europe, S.L.U (hereinafter KCE) is part of Kao Corporation, a Japanese multinational headquartered in Tokyo. At KCE we produce and trade chemicals, committed to our ESG strategy, with a mission to create a Kirei future for all people and the planet.

The purpose of this KCE Value Chain Due Diligence Policy is to establish a due diligence for KCE's value chain in line with regulations, Kao Corporation policies and guidelines for Procurement, KCE strategy and recognized standards that would contribute to our corporate moto "Sustainability as the only path".

2. Scope

Due to our presence in a variety of supply chains, our alliances with external stakeholders have a strong impact in people and the planet worldwide. For that reason, our KCE Value Chain Due Diligence Policy includes both upstream and downstream partners applicable in all our KCE affiliates.

3. Our commitments

KCE actively fosters external relationships, striving to be a proactive and responsible partner across our network. Looking ahead to 2030, KCE aims to fully implement the KCE Value Chain Due Diligence Strategy across the Value Chain and remain agile in adapting to upcoming challenges.

4. Policy communication

This policy shall be informed to all KCE affiliates and staff members, officially announced, and made available to the company stakeholders.

Established on 31st December 2025



H. Hoshikawa

President & CEO, Kao Chemicals Europe