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.

STAKEHOLDERS' ENGAGEMENT POLICY

1. Purpose

KCE sets its objectives and commitments according to the issues relevant to the company and its stakeholders. Engaging our stakeholders is a significant part of the way we conduct business.

KCE's key stakeholders include our customers, suppliers, employees, local communities, government and local agencies, non-governmental, and non-profit organisations (NGOs/NPOs), associations and business peers.

Through two-way communication with all of them, we deepen our mutual understanding and gather feedback to improve and develop new products and services.

2. Scope

The scope of this policy applies to all KCE affiliates. All employees, including directors, are requested to review and comply with it, as well as third parties with whom legal relationships are established.

3. Our commitments

At KCE we foster mutual understanding with stakeholders through reciprocal communication, identifying, prioritising and mapping stakeholders considering the potential impact in our business as well as their interests and willingness to engage with KCE.

We reflect their views at management meetings when making important decisions.

We actively, effectively, and transparently provide them with appropriate Information to gain their long-term support and trust.

We asses and review our engagement performance to drive continuous progress and openly report the results achieved.

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 July 18th 2025

H. Hoshikawa

President & CEO, Kao Chemicals Europe

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