



IMPORTANT NOTICE

September 17, 2025

To: Holders of Kuraray

Re: Cash Dividend - **Final Rate**

Security Name: Kuraray

Country of Incorporation: JAPAN

CUSIP: 50127R103

Ratio (Local Shares:DRs): 3:1

	<u>Local Shares</u>	<u>DRs</u>
Record Date:	Jun 30, 2025	Jun 30, 2025
Payable Date:	Sep 10, 2025	Sep 25, 2025
Exchange Rate:	147.508	
Interim Dividend: Taxable	<u>JPY27.0</u>	
Gross Dividend Total:	<u>JPY27.0</u>	USD0.549122
Dividend Fee:		USD0.065635
Withholding Rate: 10.00%		<u>USD0.054912</u>
Net Dividend Rate:		<u>USD0.428575</u>
Tax Relief Fee (if applicable):		USD 0.009375
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.474112 / 5.00% :0.448531 7.00% :0.437548 / 10.00% :0.421075 12.50% :0.407347 / 15.00% :0.396119 15.315% :0.394389 / 20.315% :0.371933 20.42% :0.371356

Foreign currency transaction was executed by BNY or its Affiliates.

Should you have any questions regarding this matter, please contact us at
Toll Free 1-888-BNY-ADRS(1-888-269-2377) or International Callers 1-201-680-6825.

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