



IMPORTANT NOTICE

December 18, 2025

To: Holders of Kuraray

Re: Cash Dividend - **Approximate 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:	Dec 31, 2025	Dec 31, 2025
Payable Date:	TBD	TBD
Approximate Exchange Rate:	100000.0	
Interim Dividend: Taxable	<u>JPY0.000001</u>	
Gross Dividend Total:	JPY0.000001	USD0.0
Dividend Fee:		USD0.00
Withholding Rate: 10.00%		<u>USD0.0</u>
Net Dividend Rate:		USD0.0
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.0 / 5.00% :0.0 7.00% :0.0 / 10.00% :0.0 12.50% :0.0 / 15.00% :0.0 15.315% :0.0 / 20.315% :0.0 20.42% :0.0

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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