



IMPORTANT NOTICE

April 1, 2026

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:	Dec 31, 2025	Dec 31, 2025
Payable Date:	Mar 27, 2026	Apr 10, 2026
Exchange Rate:	160.129	
Final Dividend: Taxable	<u>JPY27.0</u>	
Gross Dividend Total:	JPY27.0	USD0.505842
Dividend Fee:		USD0.060462
Withholding Rate: 10.00%		<u>USD0.050584</u>
Net Dividend Rate:		USD0.394796
Tax Relief Fee (if applicable):		USD 0.009375
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.436005 / 5.00% :0.412588 7.00% :0.402471 / 10.00% :0.387296 12.50% :0.37465 / 15.00% :0.364504 15.315% :0.36291 / 20.315% :0.342618 20.42% :0.342087

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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