



IMPORTANT NOTICE

September 15, 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:	Jun 30, 2026	Jun 30, 2026
Payable Date:	Sep 10, 2026	Sep 25, 2026
Exchange Rate:	154.287	
Interim Dividend: Taxable	<u>JPY32.0</u>	
Gross Dividend Total:	JPY32.0	USD0.622217
Dividend Fee:		USD0.07
Withholding Rate: 10.00%		<u>USD0.062222</u>
Net Dividend Rate:		USD0.489995
Tax Relief Fee (if applicable):		USD 0.009375
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.542842 / 5.00% :0.513606 7.00% :0.501162 / 10.00% :0.482495 12.50% :0.46694 / 15.00% :0.453884 15.315% :0.451924 / 20.315% :0.425814 20.42% :0.42516

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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