

June 12, 2026

To Our Shareholders

Kao Corporation  
1-14-10, Nihonbashi Kayabacho, Chuo-ku, Tokyo  
Yoshihiro Hasebe  
Representative Director, President and CEO

**Public Notice of Setting of Record Date  
for Share Split**

Kao Corporation (the “Company”– *Ticker Code:4452*) hereby makes the following announcement: at the meeting of the Board of Directors held on February 5, 2026, the Company resolved to conduct a share split of its common stock at a ratio of two (2) shares for every one (1) share, with the effective date set for July 1, 2026.

Accordingly, the Company hereby notifies that the record date for the right to receive the allocation of shares pursuant to the share split has been set at June 30, 2026.

In connection with the share split described above, pursuant to the provisions of Article 184, Paragraph 2 of the Companies Act, the Company will amend Article 6 of its Articles of Incorporation, effective July 1, 2026, to increase the total number of authorized shares by 1 billion shares, from 1 billion shares to 2 billion shares.

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Notices and Important Notes

1. The additional shares resulting from the share split shall be recorded, as of July 1, 2026, in the book-entry transfer account book maintained by the securities company or other financial institution with which you hold your account, or by the institution managing special accounts.
2. (1) Please complete any procedures, including changes of address, name, or other personal details, at the securities company or other financial institution with which you hold your account.  
(2) For any procedures relating to special accounts, please contact the institution managing such accounts.

Contact for Inquiries

Stock Transfer Agency and Special Account Administrator

Sumitomo Mitsui Trust Bank, Limited

Stock Transfer Agency Business Planning Department

2-8-4 Izumi, Suginami-ku, Tokyo, Japan

Tel : 0120-782-031 (toll-free)

\*Office hours: 9:00 AM–5:00 PM (excluding weekends and holidays)