

Kao Australia Pty. Limited

Statement Pursuant to Modern Slavery Act (Cth) 2018

REPORTING ENTITY

Kao Australia Pty. Limited (ABN 59 054 708 299) ("the Company").

REPORTING PERIOD

This Modern Slavery Statement covers the Company's reporting period of January 1, 2025 – December 31, 2025.

STRUCTURE, OPERATIONS AND SUPPLY CHAINS OF THE REPORTING ENTITY

The Company is a subsidiary of Kao Corporation. Kao Corporation is headquartered in Japan and has many direct and indirect subsidiaries throughout the world (the "Kao Group").

Kao Australia Pty. Limited has a subsidiary in New Zealand, Kao New Zealand Limited.

Bondi Sands Australia Pty. Limited is wholly owned by Bondi Sands Hold Co Pty. Limited. Bondi Sands Hold Co Pty. Limited is wholly owned by Kao Australia Pty. Limited. Accordingly, Bondi Sands Hold Co Pty. Limited and Bondi Sands Australia Pty. Limited are subsidiaries of Kao Australia Pty. Limited. Bondi Sands Hold Co Pty. Limited and Bondi Sands Australia Pty. Limited became part of the Kao Group part way through 2023.

Kao Corporation, the Company's ultimate parent company, has achieved the distinction of being named one of the World's Most Ethical Companies as determined by Ethisphere Institute, a global leader in defining and advancing the standards of ethical business practices. Kao Corporation has been named one of the World's Most Ethical Companies each year since the inception of the list – i.e., in each of the last 20 years.

The Company operates in the consumer products field. The Company has four distinct businesses: Cosmetics Business, Life Care Business, Health & Beauty Care Business and Hygiene & Living Care Business.

The Company does not perform manufacturing. The Company sells finished goods which it obtains from other Kao Group companies and the Company purchases and on-sells a small amount of finished goods directly from third party manufacturers which are licensed by Kao Group companies to manufacture the goods.

RISKS OF MODERN SLAVERY PRACTICES IN THE OPERATIONS AND SUPPLY CHAINS OF THE REPORTING ENTITY AND ALL ENTITIES THAT THE REPORTING ENTITY OWNS OR CONTROLS

The Company and its subsidiary strive to provide their employees with a work environment that is both physically and emotionally safe, and we assess the modern slavery risk level within the operations of the Company and its subsidiary as low.

The Kao Group of companies, including the Company and its subsidiary, operate with the Kao Business Conduct Guidelines as their foundation. The Kao Business Conduct Guidelines set forth our guiding principles with regard to the conduct of our business and incorporate the Kao Human Rights Policy which can be found at <https://www.kao.com/content/dam/sites/kao/www-kao-com/global/en/sustainability/pdf/kao-humanrights-policy.pdf>

As noted above, the Company does not perform manufacturing. The Company sells finished goods which it obtains from other Kao Group companies and purchases and on-sells a small amount of finished goods from third party manufacturers. As such, the Company depends upon its Kao Group suppliers and third party manufacturers to maintain their supply chains in accordance with the principles set forth in the Kao Business Conduct Guidelines.

The Company's subsidiary, Kao New Zealand Limited, is in a similar situation as it performs no manufacturing and obtains the products it distributes from Kao Group companies.

In relation to these supply chains, the Company recognizes that human rights abuses may take many forms such as:

- involuntary servitude;
- forced marriage;
- forced labour;
- child labour;
- deceptive recruiting;
- trafficking in persons;
- debt bondage;
- organ trafficking; and
- offences involving non-citizens working in Australia without the correct visa.

ACTIONS TAKEN BY THE REPORTING ENTITY AND ANY ENTITIES THAT THE REPORTING ENTITY OWNS OR CONTROLS TO ASSESS AND ADDRESS MODERN SLAVERY RISKS, INCLUDING DUE DILIGENCE AND REMEDIATION PROCESSES

An area of focus for the Kao Group is the palm oil supply chain which is in the supply chain of many of its products. The goal is to check traceability to the place of origin. The Kao Group desires to reduce the risks related to human rights abuses in the palm oil supply chain by purchasing palm oil only from traceable sources.

In the palm oil supply chain, a key natural capital asset for the Kao Group, the Kao Group has been implementing the SMILE program in collaboration with Apical Group, a manufacturer and distributor of oil and fat products, and Asian Agri, a plantation company. Through this program, the Kao Group engages in dialogue with independent oil palm smallholders in Indonesia to support them in improving productivity and obtaining certifications. As of 2025, the Kao Group had supported a total of 4,630 farms on the island of Sumatra.

In addition, as a means of responding promptly to human rights issues, the Kao Group has implemented the Kao Grievance Mechanism for independent oil palm smallholders, and the Kao Group discloses the status of its responses to inquiries received through a Palm Dashboard.

Although the Company is not directly involved, affiliate companies within the Kao Group that manufacture and provide the Company with products for distribution also engage in these or similar efforts globally.

The Kao Business Conduct Guidelines mentioned above and which can be found at <https://www.kao.com/global/en/about/policies/compliance/business-conduct-guideline/>

apply to all Kao Group companies, including the Company, and include commitments to deal with any illegal or unethical conduct that we become aware of. The Business Conduct Guidelines also confirm our respect of all human rights and set out the Kao Group's position against child labour, human trafficking and forced labour. To deepen understanding of the Guidelines, which stresses respect for human rights, the Company conducts Integrity Workshops and employees are periodically presented with a Guidelines' refresher test and a compliance awareness survey to check the depth of understanding of the Kao Business Conduct Guidelines. Further, to cultivate employees' understanding, case studies are periodically posted on the intranet and messages from the Chairperson of the Compliance Committee of Kao Corporation and the responsible people from the Compliance Division are also shared to develop employee awareness. In addition, to stimulate the employees' interest and raise awareness of the idea of respect for human rights, the Kao Group has disseminated an article and a video to introduce the importance of respecting human rights and DE&I. Furthermore, group training sessions addressing human rights issues for newly hired employees and newly appointed managers are held.

HOW THE REPORTING ENTITY ASSESSES THE EFFECTIVENESS OF SUCH ACTIONS TAKEN

The efforts referenced above are devised and reviewed at the Kao Group global level and are assessed at least annually to determine their effectiveness and if modification is needed.

CONSULTATION WITH ENTITIES THAT THE REPORTING ENTITY OWNS OR CONTROLS

The management of the Company was consulted about and approved this statement.

The management of Kao New Zealand Limited, Bondi Sands Australia Pty. Limited and Bondi Sands Hold Co Pty were also consulted about and approved this statement.

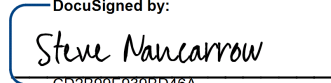
The Company's supply chain managers work with supply chain organizations of Company's affiliates within the Kao Group. The Kao Group works to engage in discussion and planning with regard to policies and efforts to be taken to monitor and assess the supply chain, including in relation to modern slavery risks. The Company adheres to decisions made at that level and has the opportunity to provide feedback.

STATEMENT APPROVAL

This statement is made in accordance with section 13 of the *Modern Slavery Act 2018 (Cth)*.

This statement has been reviewed and approved by the Board of Directors for Kao Australia Pty. Limited (on June 22, 2026).

This statement is signed by Steven James Nancarrow, Director of Kao Australia Pty. Limited.

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Steven James Nancarrow
Director – Kao Australia Pty. Limited

Date: 6/22/2026