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Denka



March 5, 2026

To whom it may concern:

Company name:	Denka Company Limited
Name of representative:	Ikuo Ishida, Representative Director, President & CEO (Securities Code: 4061: Prime Market)
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Company name:	Flowers Co., Ltd.
Name of representative:	Taro Inada, Representative Director

(Amendment) Notice Regarding Amendment to “Notice Regarding Commencement of Tender Offer for Share Certificates, Etc. of KAINOS Laboratories, Inc. (Securities Code: 4556)” and Public Notice of Commencement of Tender Offer Due to Filing of Amendment Statement to Tender Offer Registration Statement

Denka Company Limited and Flowers Co., Ltd., its wholly owned subsidiary (the “Tender Offeror”), have commenced a tender offer (the “Tender Offer”) under the Financial Instruments and Exchange Act (Act No. 25 of 1948, as amended; the “Act”) for the common shares of KAINOS Laboratories, Inc. (Securities Code: 4556; listed on the Standard Market of the Tokyo Stock Exchange, Inc.) from February 9, 2026.

Since the Tender Offeror received the “Notice of No Cease and Desist Order” dated March 4, 2026 and the “Notice of Shortening of the Non-Acquisition Period” dated the same day from the Fair Trade Commission, certain matters requiring amendment have arisen in the tender offer registration statement for the Tender Offer and in the public notice of commencement of Tender Offer dated February 9, 2026 (the “Public Notice”), which is an attachment to such tender offer registration statement. Accordingly, in order to amend these matters, as well as to add each of the notices described above to the attachments, the Tender Offeror has filed the amendment statement to the tender offer registration statement dated March 5, 2026, in accordance with Article 27-8, Paragraph 2 of the Act to the Director General of the Kanto Local Finance Bureau.

In connection with this, it is hereby announced that the following amendments have been made to the “Notice Regarding Commencement of Tender Offer for Share Certificates, Etc. of KAINOS Laboratories, Inc. (Securities Code: 4556)” dated February 6, 2026, and the Public Notice.

These amendments do not amend the terms of purchase, etc. as defined in Article 27-3, Paragraph 2, Item 1 of the Act.

The amended parts are underlined.

I. Amendments to the “Notice Regarding Commencement of Tender Offer for Share Certificates, Etc. of KAINOS Laboratories, Inc. (Securities Code: 4556)” dated February 6, 2026

3. Outline of Purchase, Etc.

(9) Other Conditions and Methods of Purchase, Etc.

- b. Conditions of Withdrawal, Etc., of the Tender Offer, Details Thereof and Method of Disclosure of Withdrawal, Etc.

(Before amendment)

The Tender Offer may be withdrawn upon the occurrence of any event prescribed in Article 14, Paragraph 1, Items 1.1 through 1.10 and 1.13 through 1.20, 3.1 through 3.8, and 3.10, and Item 4 of the Enforcement Order, as well as Article 14, Paragraph 2, Items 3 through 6 of the Enforcement Order. “An event corresponding to the respective events specified in Items 1.1 through 1.19” as prescribed in Article 14, Paragraph 1, Item 1.20 of the Enforcement Order refers to an event (a) where the body responsible for determining the Target Company’s execution of business has decided on the allocation of surplus dividends (excluding where the cash and other assets to be delivered to shareholders are expected to be less than the amount which is equivalent to 10% of the book value of non-consolidated net assets as of the last day of the most recent fiscal year of the Target Company (677,517 thousand yen (Note)) having a record date prior to the Settlement Commencement Date for the Tender Offer (including the event where the body has decided that the record date for surplus dividends shall be prior to the Settlement Commencement Date for the Tender Offer without indicating the specific amount of such surplus dividends) or on submission, to a shareholders’ meeting of the Target Company, of a proposal to allocate such surplus dividends; and (b) where the body responsible for determining the Target Company’s execution of business has decided on implementation of the acquisition of treasury shares (excluding cases where the amount of cash or other assets to be delivered in exchange for acquiring shares is expected to be less than the amount which is equivalent to 10% of the book value of non-consolidated net assets as of the last day of the most recent fiscal year of the Target Company (677,517 thousand yen). The “matters equivalent to the matters listed in Items 1.1 through 1.9” set forth in Article 14, Paragraph 1, Item 3.10 of the Enforcement Order refers to cases (a) where it is found that there is a false statement regarding, or an omission of, a material matter to be stated, in the statutory disclosure documents that the Target Company previously submitted; and (b) where any material transactions relating to the Target Company’s business were suspended due to circumstances arising on or after the commencement date of the Tender Offer. This is deemed to fall under “An event corresponding to the respective events specified in Items 1.1 through 1.19” above because if a determination is made to implement surplus dividends or an acquisition of treasury shares equivalent to 10% or more of the book value

of non-consolidated net assets as of the most recent fiscal year of the Target Company, a substantial outflow of the Target Company's cash to outside parties would occur, significantly impairing the Target Company's asset value assumed by the Tender Offeror when deciding to commence the Tender Offer.

If the period of measures and period of prohibition of acquisition do not expire in relation to the Tender Offeror's prior notification to the Fair Trade Commission under Article 10, Paragraph 2 of the Act on Prohibition of Private Monopoly and Maintenance of Fair Trade (Act No. 54 of 1942, as amended; the "Antimonopoly Act"), by the day before the expiration of the tender offer period (including cases of extension of the tender offer period), in the event that prior notice of a cease and desist order is given, and in the event that a petition for an emergency cease and desist order is filed with the court in respect of being a person who is suspected of violating the provisions of Article 10, Paragraph 1 of the Antimonopoly Act, the Tender Offer may be withdrawn as if the "Permission, etc." set forth in Article 14, Paragraph 1, Item 4 of the Enforcement Order could not be obtained.

<Omitted>

(After amendment)

The Tender Offer may be withdrawn upon the occurrence of any event prescribed in Article 14, Paragraph 1, Items 1.1 through 1.10 and 1.13 through 1.20, 3.1 through 3.8, and 3.10 of the Enforcement Order, as well as Article 14, Paragraph 2, Items 3 through 6 of the Enforcement Order. "An event corresponding to the respective events specified in Items 1.1 through 1.19" as prescribed in Article 14, Paragraph 1, Item 1.20 of the Enforcement Order refers to an event (a) where the body responsible for determining the Target Company's execution of business has decided on the allocation of surplus dividends (excluding where the cash and other assets to be delivered to shareholders are expected to be less than the amount which is equivalent to 10% of the book value of non-consolidated net assets as of the last day of the most recent fiscal year of the Target Company (677,517 thousand yen (Note)) having a record date prior to the Settlement Commencement Date for the Tender Offer (including the event where the body has decided that the record date for surplus dividends shall be prior to the Settlement Commencement Date for the Tender Offer without indicating the specific amount of such surplus dividends) or on submission, to a shareholders' meeting of the Target Company, of a proposal to allocate such surplus dividends; and (b) where the body responsible for determining the Target Company's execution of business has decided on implementation of the acquisition of treasury shares (excluding cases where the amount of cash or other assets to be delivered in exchange for acquiring shares is expected to be less than the amount which is equivalent to 10% of the book value of non-consolidated net assets as of the last day of the most recent fiscal year of the Target Company (677,517 thousand yen)). The "matters equivalent to the matters listed in Items 1.1 through 1.9" set forth in Article 14, Paragraph 1, Item 3.10 of the Enforcement Order refers to cases (a) where it is found that there is a false statement regarding, or an omission of, a material matter to be stated, in the statutory disclosure documents that the Target Company previously submitted; and (b) where any material transactions relating to the Target Company's business were suspended due to circumstances arising on or after the commencement date of the Tender Offer. This is deemed to fall under "An event corresponding to the respective

events specified in Items 1.1 through 1.19” above because if a determination is made to implement surplus dividends or an acquisition of treasury shares equivalent to 10% or more of the book value of non-consolidated net assets as of the most recent fiscal year of the Target Company, a substantial outflow of the Target Company’s cash to outside parties would occur, significantly impairing the Target Company’s asset value assumed by the Tender Offeror when deciding to commence the Tender Offer.

<Omitted>

II. Amendments to the Public Notice

2. Details of the Tender Offer

(11) Other Conditions and Methods of Purchase, Etc.

- b. Conditions of Withdrawal, Etc., of the Tender Offer, Details Thereof and Method of Disclosure of Withdrawal, Etc.

(Before amendment)

The Tender Offer may be withdrawn upon the occurrence of any event prescribed in Article 14, Paragraph 1, Items 1.1 through 1.10 and 1.13 through 1.20, 3.1 through 3.8, and 3.10, and Item 4 of the of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965, as amended; the “Enforcement Order”), as well as Article 14, Paragraph 2, Items 3 through 6 of the Enforcement Order. “An event corresponding to the respective events specified in Items 1.1 through 1.19” as prescribed in Article 14, Paragraph 1, Item 1.20 of the Enforcement Order refers to an event (a) where the body responsible for determining the Target Company’s execution of business has decided on the allocation of surplus dividends (excluding where the cash and other assets to be delivered to shareholders are expected to be less than the amount which is equivalent to 10% of the book value of non-consolidated net assets as of the last day of the most recent fiscal year of the Target Company (677,517 thousand yen (Note)) having a record date prior to the Settlement Commencement Date for the Tender Offer (including the event where the body has decided that the record date for surplus dividends shall be prior to the Settlement Commencement Date for the Tender Offer without indicating the specific amount of such surplus dividends) or on submission, to a shareholders’ meeting of the Target Company, of a proposal to allocate such surplus dividends; and (b) where the body responsible for determining the Target Company’s execution of business has decided on implementation of the acquisition of treasury shares (excluding cases where the amount of cash or other assets to be delivered in exchange for acquiring shares is expected to be less than the amount which is equivalent to 10% of the book value of non-consolidated net assets as of the last day of the most recent fiscal year of the Target Company (677,517 thousand yen). This is deemed to fall under “An event corresponding to the respective events specified in Items 1.1 through 1.19” above because if a determination is made to implement surplus dividends or an acquisition of treasury shares equivalent to 10% or more of the book value of non-consolidated net assets as of the most recent fiscal year of the Target Company, a substantial outflow of the Target Company’s cash to

outside parties would occur, significantly impairing the Target Company's asset value assumed by the Tender Offeror when deciding to commence the Tender Offer.

The "matters equivalent to the matters listed in Items 1.1 through 1.9" set forth in Article 14, Paragraph 1, Item 3.10 of the Enforcement Order refers to cases (a) where it is found that there is a false statement regarding, or an omission of, a material matter to be stated, in the statutory disclosure documents that the Target Company previously submitted; and (b) where transactions regarding any material contracts relating to the Target Company's business were suspended due to circumstances arising on or after the commencement date of the Tender Offer.

As described in "(2) Governing Law", "6. Permits, Etc. Concerning Acquisition of Share Certificates, Etc." under "I. Terms and Conditions of the Tender Offer" of the Tender Offer Registration Statement, if the period of measures and period of prohibition of acquisition do not expire in relation to the Tender Offeror's prior notification to the Fair Trade Commission under Article 10, Paragraph 2 of the Act on Prohibition of Private Monopoly and Maintenance of Fair Trade (Act No. 54 of 1942, as amended; the "Antimonopoly Act"), by the day before the expiration of the tender offer period (including cases of extension of the tender offer period), in the event that prior notice of a cease and desist order is given, and in the event that a petition for an emergency cease and desist order is filed with the court in respect of being a person who is suspected of violating the provisions of Article 10, Paragraph 1 of the Antimonopoly Act, the Tender Offer may be withdrawn as if the "Permission, etc." set forth in Article 14, Paragraph 1, Item 4 of the Enforcement Order could not be obtained.

<Omitted>

(After amendment)

The Tender Offer may be withdrawn upon the occurrence of any event prescribed in Article 14, Paragraph 1, Items 1.1 through 1.10 and 1.13 through 1.20, 3.1 through 3.8, and 3.10 of the Enforcement Order of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965, as amended; the "Enforcement Order"), as well as Article 14, Paragraph 2, Items 3 through 6 of the Enforcement Order. "An event corresponding to the respective events specified in Items 1.1 through 1.19" as prescribed in Article 14, Paragraph 1, Item 1.20 of the Enforcement Order refers to an event (a) where the body responsible for determining the Target Company's execution of business has decided on the allocation of surplus dividends (excluding where the cash and other assets to be delivered to shareholders are expected to be less than the amount which is equivalent to 10% of the book value of non-consolidated net assets as of the last day of the most recent fiscal year of the Target Company (677,517 thousand yen (Note)) having a record date prior to the Settlement Commencement Date for the Tender Offer (including the event where the body has decided that the record date for surplus dividends shall be prior to the Settlement Commencement Date for the Tender Offer without indicating the specific amount of such surplus dividends) or on submission, to a shareholders' meeting of the Target Company, of a proposal to allocate such surplus dividends; and (b) where the body responsible for determining the Target Company's execution of business has decided on implementation of the acquisition of treasury shares (excluding cases where the amount of cash or other assets to be delivered in exchange for acquiring shares is expected to be less than the amount which is equivalent to 10% of the book value of non-consolidated net assets as of the last

day of the most recent fiscal year of the Target Company (677,517 thousand yen). This is deemed to fall under “An event corresponding to the respective events specified in Items 1.1 through 1.19” above because if a determination is made to implement surplus dividends or an acquisition of treasury shares equivalent to 10% or more of the book value of non-consolidated net assets as of the most recent fiscal year of the Target Company, a substantial outflow of the Target Company’s cash to outside parties would occur, significantly impairing the Target Company’s asset value assumed by the Tender Offeror when deciding to commence the Tender Offer.

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