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KOSÉ Holdings Corporation
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Notice of Implementation of Voluntary Early Retirement Program "Special Life Challenge"

KOSÉ Holdings Corporation hereby announces that its Board of Directors today resolved to solicit applications for a voluntary early retirement program, "Special Life Challenge," at its consolidated subsidiary, KOSÉ Corporation, and its subsidiary, KOSÉ SALES CO., LTD., as outlined below.

1. Reason for Implementation

To realize its medium- to long-term vision, "Vision for Lifelong Beauty Partner—Milestone2030," the KOSÉ Group is currently undertaking structural reforms aimed at sound business growth. To further accelerate reinvestment for future growth, the Group has been advancing initiatives to optimize its cost, organizational, and personnel structures, as well as carrying out fundamental reforms of its business processes.

As part of these reforms, the Group has decided to implement "Special Life Challenge," a program that offers additional premium severance pay on top of its voluntary early retirement program "Life Challenge*." For employees utilizing this program, the Group will also provide outplacement assistance to help them leverage their accumulated experience and expertise toward building new careers and achieving self-fulfillment outside the company.

*Life Challenge: A program designed to support employees who choose to voluntarily retire before the mandatory retirement age based on their life plans, taking on new challenges for the second stage of their lives, such as starting their own business or changing careers.

2. Outline of the Voluntary Early Retirement Program

(1)	Target Companies	KOSÉ Corporation and KOSÉ SALES CO., LTD.
(2)	Eligibility	Employees with at least 5 years of continuous service who fall under any of the following categories: 1) Managerial staff aged 45 to 59 2) General staff aged 45 to 59 3) Re-employed staff aged 60 to 64
(3)	Target Number of Applicants	Approximately 80 employees
(4)	Application Period	From September 1, 2026 to September 15, 2026
(5)	Date of Retirement	January 31, 2027
(6)	Preferential Conditions	1. Premium severance pay will be provided in addition to standard retirement benefits. 2. Outplacement support services will be available for up to one year after retirement for those who request them.

3. Future Outlook

Premium severance pay and other expenses incurred through the implementation of this program are expected to be recognized as an extraordinary loss in the fiscal year ending December 31, 2026. As the number and breakdown of applicants are currently undetermined, the impact on earnings forecasts will be disclosed promptly once determined.