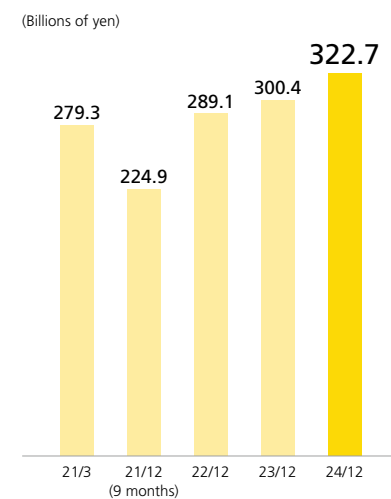


Financial and Non-Financial Highlights

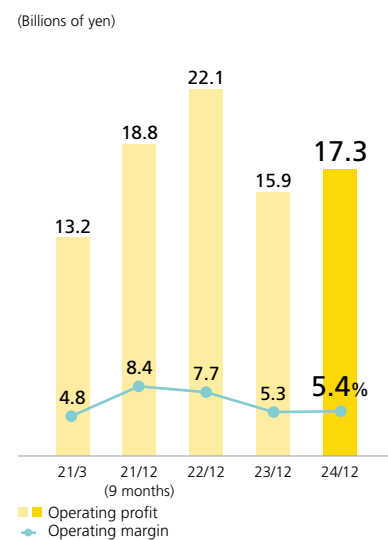
KOSÉ Corporation and Consolidated Subsidiaries Years ended December 31, unless otherwise noted¹

Finance

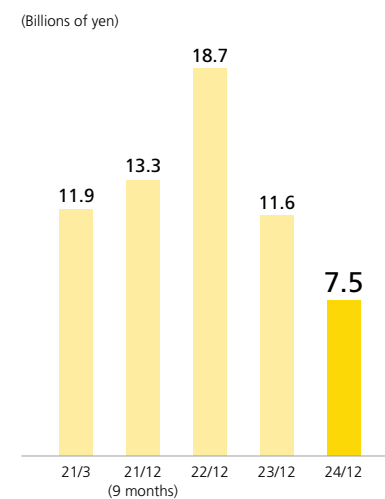
Net Sales



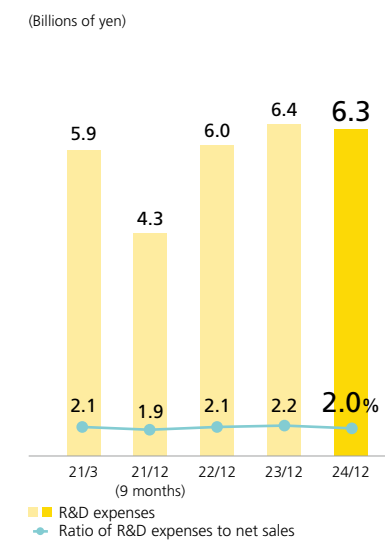
Operating Profit/ Operating Margin



Profit Attributable to Owners of Parent



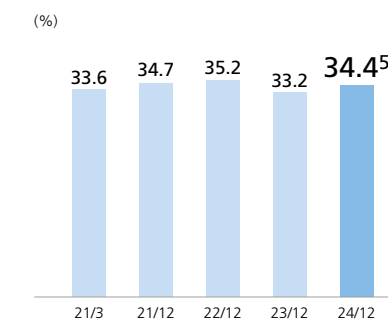
R&D Expenses/Ratio of R&D Expenses to Net Sales



Non-Financial

Ratio of Female Employees in Leadership Positions⁴

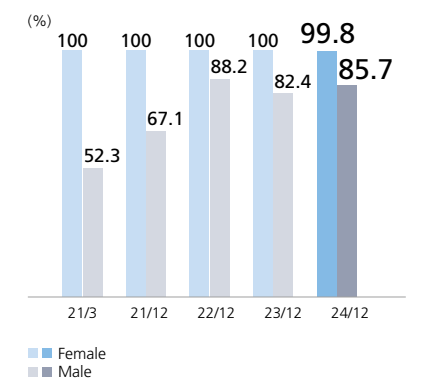
We are striving to create a work environment that fulfills women's desire to succeed by enabling them to balance their works with private lives while fully leveraging their individualities and capabilities.



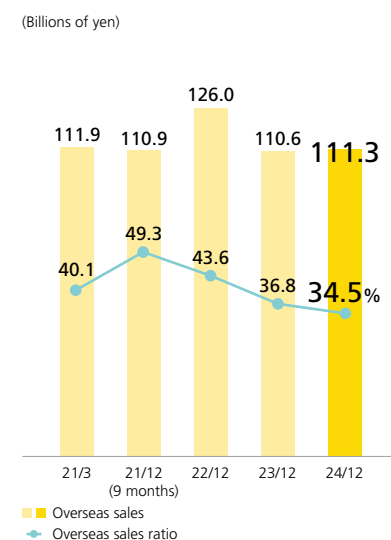
Notes:
4. Female employees with subordinates, or equivalent positions.
5. 38.3% in fiscal 2024, including PURI CO., LTD.

Proportion of Employees Who Took Childcare Leave

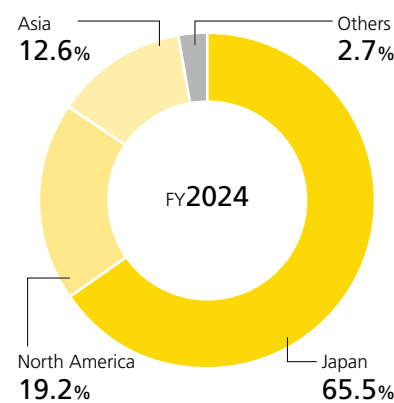
We encourage employees to take maternity leave and childcare leave, and we are striving to enhance our systems and carry out work environment improvements that support work-life balance, including shortened working hours and remote work.



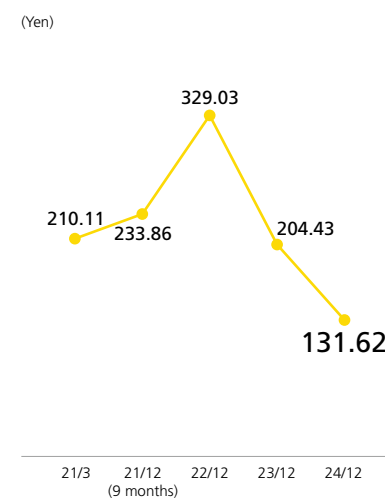
Overseas Sales/ Overseas Sales Ratio



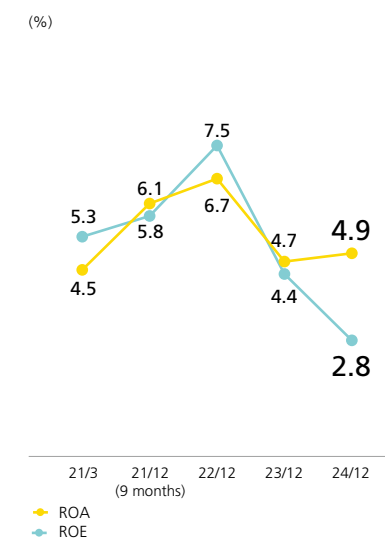
Share of Net Sales by Region



Net Income per Share (Basic)

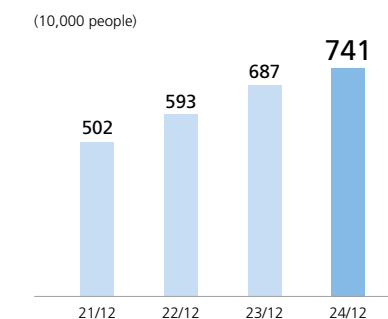


ROA²/ROE³



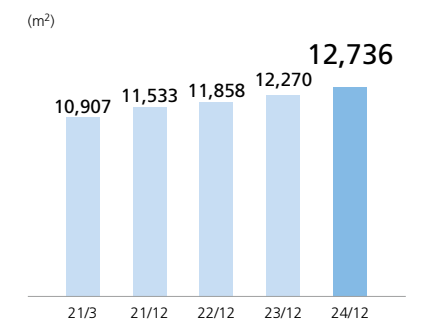
Number Reached Through Environmental Awareness Initiatives

By using products and services as touchpoints to communicate environmental issues and initiatives, we provide many customers with opportunities to become more aware of the global environment. These efforts help lay the foundation for collective reflection and action across the society.



Total Area Planted with Coral Reefs (Cumulative)

We started the *SEKKISEI/SAVE the BLUE* project in 2009 to protect coral reefs in Okinawa that are in danger of extinction. Every year, we plant an area of coral equivalent to the total area of the bases of all the *SEKKISEI* bottles sold during the campaign.



Notes:

1. From fiscal 2021, the fiscal year-end changed from March 31 to December 31. Please note that for the fiscal year ended December 31, 2021, as a transitional period, financial information covers the nine months from April 1, 2021 to December 31, 2021 and non-financial information covers the 12 months from January 1, 2021 to December 31, 2021.

2. ROA = (Operating profit + Interest and dividends) / Total assets (average at beginning and end of year) X 100
3. ROE = Profit attributable to owners of parent / Shareholders' equity (average at beginning and end of year) X 100

10-Year Summary of Selected Financial Data

KOSÉ Corporation and Consolidated Subsidiaries¹

	Millions of yen										Thousands of U.S. Dollars ²
	2016/3	2017/3	2018/3	2019/3	2020/3	2021/3	2021/12 (Apr.-Dec.)	2022/12	2023/12	2024/12	2024/12
Performance:											
Net sales	243,390	266,762	303,399	332,995	327,724	279,389	224,983	289,136	300,406	322,758	2,040,580
Gross profit	183,920	199,735	221,852	244,387	239,020	201,923	156,905	205,515	211,197	222,573	1,407,177
Selling, general and administrative expenses	149,286	160,574	173,443	191,979	198,789	188,629	138,052	183,395	195,211	205,208	1,297,392
Operating profit	34,634	39,160	48,408	52,408	40,231	13,294	18,852	22,120	15,985	17,364	109,785
Interest and dividend income	347	294	271	651	662	456	405	792	1,355	1,120	7,086
Profit before income taxes	33,862	39,425	48,242	54,949	40,365	19,508	21,335	27,867	19,506	18,656	117,955
Profit attributable to owners of parent	18,655	21,657	30,611	37,004	26,682	11,986	13,341	18,771	11,663	7,510	47,485
Comprehensive income	13,197	24,643	36,908	36,427	26,703	15,228	20,234	28,866	16,046	15,646	98,923
Cash and cash equivalents at end of period	52,997	55,622	63,883	64,264	70,284	80,051	81,876	94,063	105,669	107,757	681,277
Current assets	161,351	172,074	193,164	205,241	204,438	205,031	217,324	244,481	256,732	240,336	1,519,484
Total assets	233,275	247,191	270,370	300,162	308,606	308,386	320,018	359,600	371,657	383,121	2,422,210
Current liabilities	57,766	56,033	62,821	66,107	59,676	61,608	59,136	67,580	70,224	71,162	449,912
Non-current liabilities	16,965	14,027	10,116	9,213	8,727	5,478	6,614	16,671	18,395	21,327	134,840
Shareholders' equity	143,626	159,348	176,263	203,566	219,425	218,107	224,576	235,975	239,721	239,316	1,513,033
Interest-bearing debt	1,704	1,629	1,311	1,666	1,654	8,533	1,711	10,178	10,215	11,224	70,962
Depreciation	5,744	5,821	6,977	8,018	8,838	10,379	7,827	9,743	9,557	9,778	61,825
Capital expenditures	10,445	10,770	10,065	18,500	19,286	10,188	4,517	6,847	5,815	21,465	135,708
Per-Share Data (Yen):											
Net income (basic)	327.04	379.66	536.63	648.71	467.76	210.11	233.86	329.03	204.43	131.62	1 U.S. Dollar
Net assets	2,583.76	2,871.60	3,227.07	3,660.77	3,920.41	3,952.94	4,178.06	4,539.45	4,664.70	4,771.69	0.83
Cash dividends	94.00	110.00	148.00	180.00	190.00	120.00	120.00	140.00	140.00	140.00	30.17
Financial Ratios (%):											
Equity ratio	63.2	66.3	68.1	69.6	72.5	73.1	74.5	72.0	71.6	71.1	0.89
ROE ³	13.0	13.9	17.6	18.8	12.3	5.3	5.8	7.5	4.4	2.8	
ROA ⁴	16.0	16.4	18.8	18.6	13.4	4.5	6.1	6.7	4.7	4.9	
Gross profit margin	75.6	74.9	73.1	73.4	72.9	72.3	69.7	71.1	70.3	69.0	
Operating margin	14.2	14.7	16.0	15.7	12.3	4.8	8.4	7.7	5.3	5.4	
Profit attributable to owners of parent to net sales	7.7	8.1	10.1	11.1	8.1	4.3	5.9	6.5	3.9	2.3	
Payout ratio	28.7	29.0	27.6	27.7	40.6	57.1	51.3	42.5	68.5	106.4	

1. From fiscal 2021, the fiscal year-end changed from March 31 to December 31.
As a result, the financial data for fiscal 2021 covers the nine months from April 1, 2021 to December 31, 2021, as a transitional period for the fiscal year change.
2. The U.S. dollar amounts are translated, for reference only, at the rate of JPY158.17 to USD1.00, the exchange rate on December 30, 2024.
3. ROE = Profit attributable to owners of parent / Shareholders' equity (average at beginning and end of year) X 100
4. ROA = (Operating profit + Interest and dividends) / Total assets (average at beginning and end of year) X 100

3-Year Summary of Selected Non-Financial Data

For People

Human capital	2022/12	2023/12	2024/12	Scope (As of December 31 each year) * Except where otherwise noted
Basic Information				
Number of employees (female/male)	10,997 / 2,182	10,703 / 2,113	10,780 / 2,233	KOSÉ Group ¹ Domestic Group companies
Average length of service (years)	12.1	12.7	12.4	Domestic Group Companies (as of April 1)
Number of new graduates hired to regular full-time positions (female/male) as of April 1 of each year	22 / 14	27 / 20	40 / 34	Domestic Group companies
Employee turnover among new graduates within 3 years (%)	10.0	10.9	5.6	Domestic Group companies
Turnover rate (employees in managerial positions and non-management positions, excluding beauty consultants) (%)	3.7	3.5	4.2	Domestic Group companies
Turnover rate (beauty consultants) (%)	11.4	11.3	10.8	Domestic Group companies
Turnover rate for all employees (%)	8.7	8.5	8.4	Domestic Group companies
Diversity, Equity and Inclusion				
Ratio of female employees on the Board of Directors (%)	28.6	37.5	37.5	KOSÉ Corporation (as of the conclusion of the General Meeting of Shareholders each year)
Ratio of female employees in managerial/leadership positions ² (%)	28.9 / 35.2	31.1 / 33.2	32.8 ³ / 34.4 ³	KOSÉ Group
Gender wage gap ⁴ (% of women to men) (management positions)	99.9	96.2	96.8	Domestic Group companies ⁵
Gender wage gap (% of women to men) (non-management positions ⁶ / beauty consultants)	89.0 / 90.0	82.1 / 87.6	86.9 / 83.9	Domestic Group companies ⁵
Gender wage gap (% of women to men) (total) ⁷	70.1	54.2	59.1	Domestic Group companies ⁵
Proportion of employees who took childcare leave (female/male) (%)	100.0 / 88.2	100.0 / 82.4	99.8 / 85.7	Domestic Group companies
Return rate following childcare leave (female/male) (%)	96.7 / 100.0	97.2 / 100.0	95.7 / 100.0	Domestic Group companies
Number of employees working shortened hours for childcare/family care	623 / 3	643 / 3	700 / 4	Domestic Group companies
Number of employees taking extended leave for family care	5	6	9	Domestic Group companies
Number of employees taking paid leave for family care	12	15	26	Domestic Group companies
Total number of participants in ability development and skills training (employees in managerial positions and non-management positions/beauty consultants)	2,893 / —	3,996 / 75,177	5,353 / 79,995	Domestic Group companies ⁸
Time spent on ability development and skills training (total hours) (employees in managerial positions and non-management positions/beauty consultants)	50,386.0 / —	38,289.0 / 542,905.0	55,109.0 / 636,571.0	Domestic Group companies ⁸
Time spent on ability development and skills training (average hours/ employee) (employees in managerial positions and non-management positions/beauty consultants)	17.8 / —	11.6 / 107.6	18.4 / 128.9	Domestic Group companies ⁸
Time spent on ability development and skills training (average hours/ employee) (total)	—	69.6	87.1	Domestic Group companies
Expenses for ability development and skills training (average yen/employee) (employees in managerial positions and non-management positions)	29,984	38,068	44,965	KOSÉ Corporation / KOSÉ SALES CO., LTD.
Ratio of employees with disabilities (%)	2.41	2.39	2.35	Domestic Group companies ⁹
Number of rehired employees	317	337	318	Domestic Group companies
Health and Safety				
Annual working hours/Annual overtime (average hours per employee)	1,709.4 / 70.2	1,697.0 / 74.1	1,707.5 / 77.9	Domestic Group companies ¹⁰
Ratio of paid leave taken (%)	69.2	62.6	74.6	Domestic Group companies
Number of occupational accidents resulting in a leave of absence/death	33 / 0	19 / 0	24 / 0	Domestic Group companies
Social contribution activities				
Number of initiatives supporting next-generation awareness	—	26	30	KOSÉ Group
Number of initiatives supporting community	—	27	22	KOSÉ Group
Number of initiatives supporting wellness	—	13	14	KOSÉ Group
Number of disaster assistance initiatives	—	2	4	KOSÉ Group

Database on Promotion of Women's Participation and Advancement in the Workplace
<https://positive-ryouritsu.mhlw.go.jp/positivedb/> (Japanese only)



The database contains disclosure information for each company. The information shown on this page is comprised of domestic Group totals. Data has been categorized under main domestic affiliated companies. Individual company data can be found using the ‘Company Name Search’ function on the database.

For the Earth

Energy	2022/12	2023/12	2024/12	Scope
CO ₂ (greenhouse gas) emissions (t-CO ₂) ¹¹	6,405.8	5,991.2	5,457.9 ¹²	KOSÉ Group
Electricity consumption (MWh) Portion generated using renewable energy (MWh)	Scope1 Scope2 Scope3	10,770.0 8,039.7 668,982.9	8,630.2 ¹² KOSÉ Group 789,148.4 ¹² KOSÉ Group	KOSÉ Group
		32,059.0 9,358.2	31,941.6 ¹² 13,873.7 ¹²	KOSÉ Group
Total energy consumption (GJ)		32,314.3 13,575.4	418,959.7 ¹² KOSÉ Group	KOSÉ Group
Atmospheric Emissions				
NOx emissions (tons)	3.5	3.0	2.9	KOSÉ Corporation Manufacturing Department
SOx emissions (tons)	0.2	0.3	0.2	KOSÉ Corporation Manufacturing Department
Waste				
Volume of waste (tons)	2,163 ¹³	2,100	2,055	KOSÉ Group Manufacturing Departments
Recycling rate (%)	100.0	100.0	100.0	KOSÉ Group Manufacturing Departments
Water Resources				
Water intake (1,000 m ³)	303.8	309.0	294.9 ¹²	KOSÉ Group Manufacturing Departments
Wastewater (1,000 m ³)	187.0	194.9	192.2 ¹²	KOSÉ Group Manufacturing Departments
Water intake intensity (m ³ /production volume in dozens)	0.01784	0.01790	0.01768 ¹²	KOSÉ Group Manufacturing Departments
Water intake intensity (% change YoY)	18.2	0.3	-1.2 ¹²	KOSÉ Group Manufacturing Departments
Pollution load: BOD (tons)	7.9	11.2	7.2	Domestic KOSÉ Group Manufacturing Departments
Pollution load: SS (tons)	1.8	5.7	3.3	Domestic KOSÉ Group Manufacturing Departments
Pollution load: n-Hex (tons)	0.2	0.6	0.3	Domestic KOSÉ Group Manufacturing Departments
Number of violations of water intake/drainage laws and regulations	0	0	0	KOSÉ Group Manufacturing Departments
Environmental Contribution and Biodiversity Conservation				
SAVE the BLUE project area planted with coral reefs (Cumulative) (m ² /number of corals planted)	11,858/19,538	12,270/20,211	12,736/20,976	KOSÉ Corporation
Environmental External Evaluations				
CDP [Climate Change]	A	A	A	KOSÉ Group
CDP [Water Security]	A	A	A	KOSÉ Group
CDP [Forests (Palm Oil)]	B	A-	B	KOSÉ Group

1. KOSÉ Group: KOSÉ Corporation and its subsidiaries (42 companies), 43 companies in total.
2. Leadership position: A position with subordinates, or equivalent.
3. 34.5%/38.3% in fiscal 2024, including PURI CO., LTD.
4. Calculated based only on base salary.
Excludes employees working shorter hours, those on leave, and those who joined or retired during the period.
5. Only KOSÉ Corporation in fiscal 2022. Scope expanded to all domestic Group companies from fiscal 2023.
6. Non-management positions refer to regular employees and full-time contract employees.
7. There is no difference in the salary paid to male and female employees for the same work.
Overall differences can be accounted for by differences in salary levels, gender ratio, years of service and roles/grades by employment type.
8. Scope expanded to all domestic Group companies from fiscal 2022.
9. Includes six Group companies subject to the statutory employment obligation for persons with disabilities.
10. Includes paid leave, maternity/paternity leave, childcare leave, and personal sick leave.
11. Only CO₂ is included among GHG (greenhouse gas) emissions.
12. Figures are scheduled to be updated in September 2025, following third-party verification.
13. Acquired data categories were adjusted as of fiscal 2022.
- Note: GHG emissions (Scope 1, 2, and 3) and water-related data (water withdrawal and discharge) for 2022 and 2023 have been verified by a third party.

See the KOSÉ website for other non-financial information and data.
<https://corp.kose.co.jp/en/sustainability/data/>



Principal Group Companies

(As of December 31, 2024)

Production-related Subsidiaries

Corporate Name:	Country/Region	Capital or Investment (Amounts in millions of yen unless otherwise stated)	Voting Rights Ownership (%)
ADVANCE CO., LTD.	Japan	90	100.0
KOSÉ INDUSTRIES CO., LTD.	Japan	100	100.0
ALBION CO., LTD.	Japan	760	79.5
TAIWAN KOSÉ CO., LTD.	Taiwan	NT\$ 180 million	100.0

Marketing and Services-related Subsidiaries

Corporate Name:	Country/Region	Capital or Investment (Amounts in millions of yen unless otherwise stated)	Voting Rights Ownership (%)
KOSÉ SALES CO., LTD.	Japan	300	100.0
KOSÉ COSMENIENCE CO., LTD.	Japan	30	100.0
KOSÉ Cosmeport Corp.	Japan	30	100.0
KOSÉ PROFESSIONAL CO., LTD.	Japan	10	100.0
Dr. PHIL COSMETICS INC.	Japan	40	100.0
KOSÉ PROVISION CO., LTD.	Japan	30	100.0
KOSÉ Travel Retail Co., Ltd.	Japan	10	100.0
KOSÉ INSURANCE SERVICE CO., LTD.	Japan	10	100.0
COSME LABO CO., LTD.	Japan	10	100.0
KOSÉ Maruho Pharma Co., Ltd.	Japan	100	51.0
KOSÉ (HONG KONG) CO., LTD.	Hong Kong	HK\$ 15.9 million	100.0
KOSÉ COSMETICS SALES (CHINA) CO., LTD.	China	RMB 235,114,000	100.0
KOSÉ SINGAPORE PTE. LTD.	Singapore	S\$ 1.7 million	100.0
KOSÉ KOREA CO., LTD.	South Korea	KRW 25,000 million	100.0
KOSÉ (THAILAND) CO., LTD.	Thailand	THB 5 million	49.0
KOSÉ (MALAYSIA) SDN. BHD.	Malaysia	RM 1 million	100.0
KOSÉ Corporation INDIA Pvt. Ltd.	India	INR 1,300 million	100.0
PT. INDONESIA KOSÉ	Indonesia	IDR 10,000 million	100.0
KOSÉ AMERICA, INC.	U.S.A.	US\$ 2 million	100.0
Tarte, Inc.	U.S.A.	US\$ 159	100.0
PURI CO., LTD.	Thailand	THB 13 million	79.8

Corporate Information

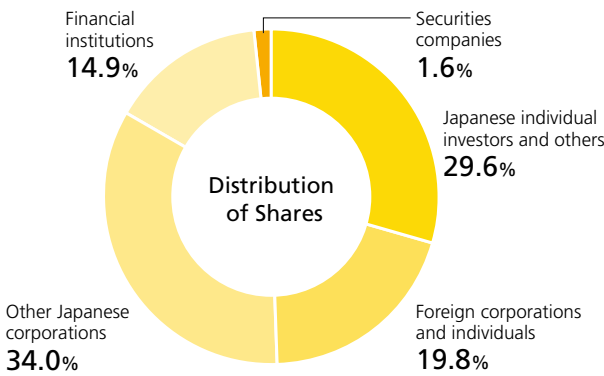
(As of December 31, 2024)

Corporate Name:	KOSÉ Corporation	Website:	https://corp.kose.co.jp/en/
Founding:	March 1946	IR Section:	https://corp.kose.co.jp/en/ir/
Incorporation:	June 1948	Sustainability Section:	https://corp.kose.co.jp/en/sustainability/
Head Office:	3-6-2, Nihonbashi, Chuo-ku, Tokyo 103-8251, Japan Tel: +81-3-3273-1511	Number of Employees (Consolidated): (including temporary stuff)	13,013
		Fiscal Year-End:	December 31

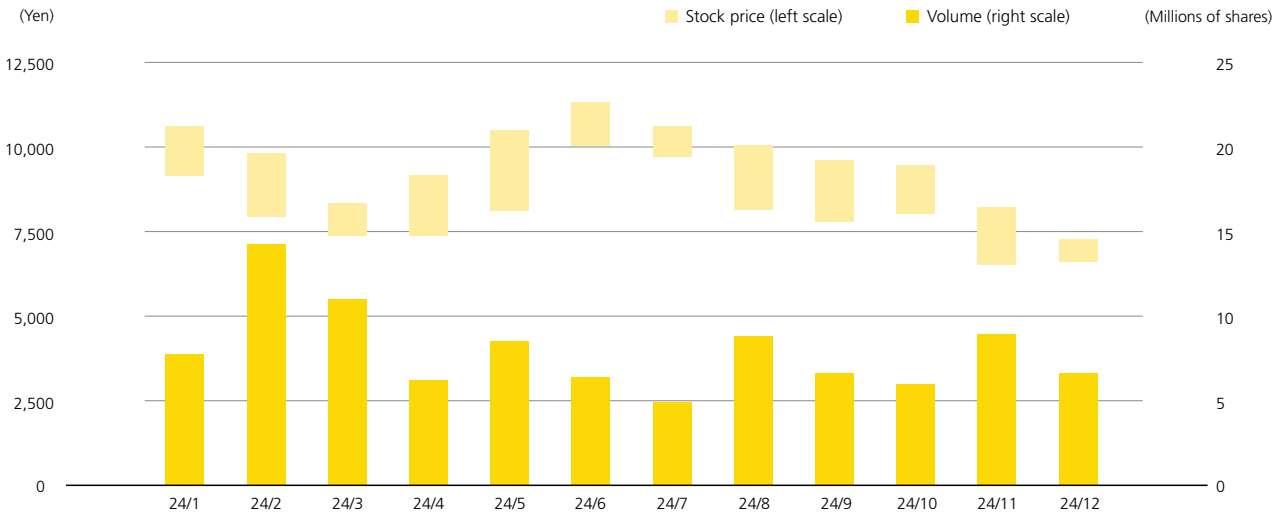
Stock Information

(As of December 31, 2024)

Common Stock (Authorized):	200,000,000
Common Stock (Issued):	60,592,541
Capital:	JPY 4,848 million
Number of Shareholders:	36,239
Stock Listing:	Tokyo Stock Exchange Prime Market
Code:	4922
Transfer Agent:	Mitsubishi UFJ Trust and Banking Corporation



Stock Data



For more detailed information on investor relations, please visit our website.

- IR News
- Integrated Report
- Shareholder and Stock Information
- Financial Results Materials
- Management Policies and Vision
- Financial and Performance Highlights
- General Meeting of Shareholders



KOSÉ Corporation Investor Relations Website
<https://corp.kose.co.jp/en/ir/>

