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May 20, 2025

Company name: Hodogaya Chemical Co., Ltd.
Name of representative: Yuto Matsumoto,
President and Representative Director
(Securities code: 4112, Prime Market of
Tokyo Stock Exchange)
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Corporate Planning Department
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Notice of Change of Certified Public Accountant

Hodogaya Chemical Co., Ltd. (the “Company”) hereby announces that it resolved at the meeting of the Audit and Supervisory Committee held on May 20, 2025 to change certified public accountants who conduct audit certification for the Company prescribed in Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act. And this matter will be officially decided upon following approval at the 167th Annual General Shareholders Meeting scheduled to be held on June 26, 2025.

1. Expected date of change

June 26, 2025 (the scheduled date of the 167th Annual General Shareholders Meeting)

2. Overview of incoming and outgoing certified public accountants

(1) Overview of incoming certified public accountant

(1) Name	Ernst & Young ShinNihon LLC
(2) Address	Tokyo Midtown Hibiya, Hibiya Mitsui Tower, 1-1-2 Yurakucho, Chiyoda-ku, Tokyo
(3) Designated engagement partners	Ken Tarui Yasuhiro Kai
(4) Registration status to the Registration System for Listed Company Audit Firms under the Certified Public Accountants Act	Registered.

(2) Overview of outgoing certified public accountant

(1) Name	Grant Thornton Taiyo LLC
(2) Address	Akasaka K-tower, 1-2-7 Motoakasaka, Minato-ku, Tokyo
(3) Designated engagement partners	Yoichi Homma Nobuyoshi Yamaguchi

3. Reasons for selecting the firm specified in 2. (1) as a candidate for certified public accountant

The Audit and Supervisory Committee selected Ernst & Young ShinNihon LLC as the candidate for the audit firm because the appointment of Ernst & Young ShinNihon LLC is expected to lead to the improvement of the Group's accounting governance with a new perspective on auditing, and the committee determined that the firm was suitable based on the results of a comprehensive review of its quality control systems, audit structures including global responses, audit methodologies and independence.

4. Date of appointment of outgoing certified public auditor

July 3, 2006

5. Opinions on audit reports and other documents prepared by the outgoing certified public auditors over the past three years

Not applicable.

6. Reasons and circumstances leading to the change or decision to change

The term of Grant Thornton Taiyo LLC as auditors of the Company will expire at the conclusion of the 167th Annual General Shareholders Meeting to be held on June 26, 2025. The audits by the current auditors are considered to have been conducted properly, but in view of the many consecutive years of service by the firm, the Audit and Supervisory Committee has investigated and compared several audit firms with a view to replacing the current auditors. For the reasons stated in paragraph 3 above, Ernst & Young ShinNihon LLC was selected as a candidate for the Company's accounting auditors.

7. Opinions on the reasons and circumstances specified in 6

(1) Opinion of the outgoing certified public auditors

The Company received a response that the outgoing certified public auditors have no specific opinions on this matter.

(2) Opinion of the Audit and Supervisory Committee

The Audit and Supervisory Committee has been determined to be appropriate.