



IMPORTANT NOTICE

December 9, 2025

To: Holders of Idemitsu Kosan

Re: Cash Dividend - **Final Rate**

Security Name: Idemitsu Kosan

Country of Incorporation: JAPAN

CUSIP: 45166E104

Ratio (Local Shares:DRs): 2:1

	<u>Local Shares</u>	<u>DRs</u>
Record Date:	Sep 30, 2025	Sep 30, 2025
Payable Date:	Dec 05, 2025	Dec 22, 2025
Exchange Rate:	155.11	
Interim Dividend: Taxable	<u>JPY18.0</u>	
Gross Dividend Total:	<u>JPY18.0</u>	USD0.232093
Dividend Fee:		USD0.027741
Withholding Rate: 10.00%		<u>USD0.023209</u>
Net Dividend Rate:		<u>USD0.181143</u>
Tax Relief Fee (if applicable):		USD 0.009375
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.194977 / 5.00% :0.185247 7.00% :0.180605 / 10.00% :0.173643 12.50% :0.167987 / 15.00% :0.164538 15.315% :0.164068 / 20.315% :0.157202 20.42% :0.156959

Foreign currency transaction was executed by BNY or its Affiliates.

Should you have any questions regarding this matter, please contact us at
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