



IMPORTANT NOTICE

December 12, 2025

To: Holders of SUBARU CORPORATION

Re: Cash Dividend - **Final Rate**

Security Name: SUBARU CORPORATION

Country of Incorporation: JAPAN

CUSIP: 86428V104

Ratio (Local Shares:DRs): 1:2

	<u>Local Shares</u>	<u>DRs</u>
Record Date:	Sep 30, 2025	Sep 30, 2025
Payable Date:	Dec 10, 2025	Dec 24, 2025
Exchange Rate:	156.76	
Interim Dividend: Taxable	<u>JPY57.0</u>	
Gross Dividend Total:	<u>JPY57.0</u>	USD0.181806
Dividend Fee:		USD0.0363
Withholding Rate: 10.00%		<u>USD0.018181</u>
Net Dividend Rate:		<u>USD0.127325</u>
Tax Relief Fee (if applicable):		USD 0.0075
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.138006 / 5.00% :0.130416 7.00% :0.12678 / 10.00% :0.121325 12.50% :0.117021 / 15.00% :0.114294 15.315% :0.11395 / 20.315% :0.108572 20.42% :0.108381

Foreign currency transaction was executed by BNY or its Affiliates.

Should you have any questions regarding this matter, please contact us at
Toll Free 1-888-BNY-ADRS(1-888-269-2377) or International Callers 1-201-680-6825.

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