IMPORTANT NOTICE

June 30, 2026
To: Holders of Citizen Watch
Re: Cash Dividend - **Final Rate**

Security Name: Citizen Watch
Country of Incorporation: JAPAN
CUSIP: 172989105
Ratio (Local Shares:DRs): 5:1

	Local Shares	**DRs**
Record Date:	Mar 31, 2026	Mar 31, 2026
Payable Date:	Jun 25, 2026	Jul 10, 2026
Exchange Rate:	161.84	
Interim Dividend: Taxable	JPY23.5	
Gross Dividend Total:	JPY23.5	USD0.726025
Dividend Fee:		USD0.07
Withholding Rate: 10.00%		USD0.072603
Net Dividend Rate:		USD0.583422
Tax Relief Fee (if applicable):		USD 0.01
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.646025 / 5.00% :0.609724 7.00% :0.595203 / 10.00% :0.573422 12.50% :0.555272 / 15.00% :0.537121 15.315% :0.534834 / 20.315% :0.508533 20.42% :0.507771

Foreign currency transaction was executed by BNY or its Affiliates.

Addendum: - see below
CITI ANNOUNCING AS FIRST FILER

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.

PLEASE SEE INVESTOR DISCLOSURE ON LAST PAGE

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