



IMPORTANT NOTICE

June 11, 2026

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:	Mar 31, 2026	Mar 31, 2026
Payable Date:	Jun 03, 2026	Jun 18, 2026
Exchange Rate:	159.942	
Interim Dividend: Taxable	<u>JPY18.0</u>	
Gross Dividend Total:	JPY18.0	USD0.225081
Dividend Fee:		USD0.045016
Withholding Rate: 10.00%		<u>USD0.022508</u>
Net Dividend Rate:		USD0.157557
Tax Relief Fee (if applicable):		USD 0.009375
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.17069 / 5.00% :0.161311 7.00% :0.156809 / 10.00% :0.150057 12.50% :0.144799 / 15.00% :0.141423 15.315% :0.140998 / 20.315% :0.13434 20.42% :0.134103

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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