



IMPORTANT NOTICE

March 5, 2026

To: Holders of Idemitsu Kosan

Re: Cash Dividend - **Approximate 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:	TBD	TBD
Approximate Exchange Rate:	TBD	
Interim Dividend: Taxable	TBD	
Gross Dividend Total:	TBD	TBD
Dividend Fee:		TBD
Withholding Rate: 10.00%		<u>TBD</u>
Net Dividend Rate:		<u>TBD</u>
Other applicable Tax Withholding Rates:Net Rates:		0.00% :TBD / 5.00% :TBD 7.00% :TBD / 10.00% :TBD 12.50% :TBD / 15.00% :TBD 15.315% :TBD / 20.315% :TBD 20.42% :TBD

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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