



IMPORTANT NOTICE

June 22, 2026

To: Holders of SMS Co., Ltd

Re: Cash Dividend - **Final Rate**

Security Name: SMS Co., Ltd

Country of Incorporation: JAPAN

CUSIP: 83271P102

Ratio (Local Shares:DRs): 1:2

	<u>Local Shares</u>	<u>DRs</u>
Record Date:	Mar 31, 2026	Mar 31, 2026
Payable Date:	Jun 22, 2026	Jul 07, 2026
Exchange Rate:	162.1236	
Interim Dividend: Taxable	<u>JPY29.5</u>	
Gross Dividend Total:	JPY29.5	USD0.090979
Dividend Fee:		USD0.018195
Withholding Rate: 10.00%		<u>USD0.009098</u>
Net Dividend Rate:		USD0.063686
Tax Relief Fee (if applicable):		USD 0.0073
Other applicable Tax Withholding Rates:Net Rates:		0.00% :0.065484 / 5.00% :0.062735 7.00% :0.061616 / 10.00% :0.059986 12.50% :0.058612 / 15.00% :0.057237 15.315% :0.057051 / 20.315% :0.054302 20.42% :0.054206

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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