



**Important Notice**  
The Depository Trust Company

<b>B #:</b>	24123-26
<b>Date:</b>	June 26, 2026
<b>To:</b>	All Participants
<b>Category:</b>	Tax Relief, Distributions
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<p><b><u>Tax Relief Country:</u></b> JAPAN</p> <p><b><u>Depository for Sponsored DR Program:</u></b> BNY</p> <p><b><u>Securities:</u></b> See Below</p> <p><b><u>CUSIPs:</u></b> 52168R109; 824841407; 90460M204</p> <p><b><u>Record Date:</u></b> June 30, 2026 <span style="float: right;"><b><u>Payable Date:</u></b> TBA</span></p> <p><b><u>CA Web Instruction Deadline:</u></b> July 10, 2026 8:00 PM ET</p>

ISSUE	CUSIP#
LEAD-REAL ESTATE CO., LTD	52168R109
SHISEIDO	824841407
UNICHARM	90460M204

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all, or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand, and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

**Important Legal Information:** The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness, or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays, or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental, or punitive damages.

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

DTC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php) . DTCC Non-Confidential



**JAPANESE** issuers have announced a cash dividend and **The Bank of New York Mellon ("BNY")** acts as Depository for the Depository Receipt ("DR") programs.

Participants may use DTC's Corporate Actions Web ("CA Web") instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefor, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein. By electing, Participants agree to the **"Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners"** below.

On ADR pay date, all record date holders will have the opportunity to receive their full treaty as outlined in the "Eligibility Matrix". All uncertified holders will receive this dividend net of the full Japanese statutory withholding tax rate of the **15.31500%** with the possibility to reclaim in the long form process.

**Japanese dividends with June 2026 Record Dates are outlined in the Dividend Event Matrix below.**

**NOTE:** Please note that the Japanese Tax Office has the legal authority to audit claims filed for a period of seven years so it is the DTC Participant's responsibility to ensure that your document retention policies for US withholding tax documentation are adequate to support potential audits from the Japanese Tax Office.

## DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
LEAD-REAL ESTATE CO., LTD	52168R109	JP3969450000	Jun 30, 2026	TBD	TBD	1 : 1	TBD
SHISEIDO	824841407	JP3351600006	Jun 30, 2026	TBD	TBD	1 : 1	TBD
UNICHARM	90460M204	JP3951600000	Jun 30, 2026	TBD	TBD	2 : 1	TBD

## FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (JPY)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	DTCC	N/A	UP TO \$ 0.01000 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Jul 10, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> N/A
LONG FORM	CHECK OR ACH	UP TO 30,000.00	UP TO \$ 0.01250 PER DR	\$ 125.00000	Apr 30, 2031 5:00 PM ET

### Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (Relief-at-Source, Quick Refund, or Long Form) and any other charges, fees or expenses payable by or due to BNY or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY may be shared with its agents and affiliates.

We hereby agree in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and applicable tax regulators, and that BNY is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY shall not be liable for the failure to secure any tax relief. We expressly agree that BNY and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

By using this tax relief assistance service, you are authorizing and directing the disclosure of your personal information to the tax agent, the custodian, the tax authority and their respective agents. You acknowledge and agree that such disclosure may involve your personal data being sent to a tax agent, custodian, tax authority and their respective agents located in a country outside of that in which you reside. In the event that the General Data Protection Regulation 2016/679 (GDPR) or similar laws apply with regard to this tax relief assistance service, we certify that each of the beneficial owners identified, in providing this information and as indicated by Owner's signature below, expressly consents to the processing and transfer of their personal data outside of their country of residence. BNY will retain personal data in accordance with the GDPR and for further information about our data protection policies and procedures please refer to our Data Protection Policy, which can be found at <https://www.bnymellon.com/emea/en/privacy-policy.html>.

## ELIGIBILITY MATRIX

**Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.**

**For each Country's general Eligibility Matrix, please see ESPs [Reference Guide](#).**

# ESP



BNY offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

## CONTACT DETAILS

<b>PHONE NUMBER</b>	800-915-3536 (+1 212 747 9100 from outside US)
<b>FAX NUMBER</b>	800-985-3536
<b>GROUP EMAIL</b>	JapanESP@globetax.com
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34TH FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE

<b>What information does the beneficiary need to disclose in order to receive favorable tax treatment?</b>	Name, address, country of residence, and share position. A tax ID number is required only for U.S. residents.
<b>Do shareholders requesting 15.315% withholding need to disclose information?</b>	<b>No</b> , disclosure does not apply. Please refer to relief at-source eligibility matrix for documentation requirements.
<b>Will holders wishing to benefit from favorable tax treatment need to furnish supporting documentation up front?</b>	<b>No</b> , brokers must store W-9 and W-8BEN on file in case of an audit.
<b>Does the Japanese law require a certification of residence (Form 6166) to participate in the reclaim process?</b>	<b>No</b> . The law governing the processing of DRS does not require the presence or collection of a certification of residency (Form 6166) though participants may be required to prove the eligibility of the underlying investors. Upon review of the W-9 and W-8BEN forms the Japanese tax office agreed to accept these as proof of eligibility.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE

<b>Will a certificate of residence (Form 6166) be requested during an audit?</b>	The Japanese ministry of finance reserves the right to request any other documentation it may need to determine the eligibility of the investor. We have been advised that the Japanese tax office may request a certificate of residency in rare circumstances where the information provided is inconsistent and cannot be confirmed through the provision of other documents or explanations.
<b>Who is considered a “large shareholder”?</b>	Individual (non-corporate) investors who hold 3% or more of the number of outstanding shares for dividend income from listed shares, now fall under the "large shareholder" category. These "large shareholders" will no longer be eligible for the preferential tax rates and thus be applied the 20.42% tax rate for dividends paid after September 30, 2011. Participants are required to disclose the name and address of these "large shareholders" to the depository by the deadline stated within this notice. Corporate entities (both Japanese and non-Japanese) who hold 3% or more of the number of outstanding shares for dividend income from listed shares are still entitled to the preferential withholding rates and are eligible to receive the income with a 15.315% withholding rate applied or more if eligible based on the treaty between the investors country of residence and Japan. Dividend income for unlisted shares will continue to be withheld at the 20.42% Japanese national tax rate.
<b>Which select entities resident in United Arab Emirates are eligible to receive a favorable rate?</b>	Central Bank of the UAE, Abu Dhabi Investment Authority, Abu Dhabi Investment Council, International Petroleum Investment Company, Investment Corporation of Abu Dhabi, Mubadala Development Company, Eligible pension funds established in the UAE.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

<b>Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?</b>	<b>Yes</b> , but a limited POA signed by the participant must be accompanied by the trust agreement.
<b>Are Form 6166s with IRS code ruling 81-100 accepted?</b>	<b>Yes</b> , with a tax determination letter & pension declaration letter.
<b>Does the beneficiary’s name on the Form 6166 need to match the POA?</b>	<b>Yes</b> , the beneficiary’s name on both documents should be identical.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

<p><b>Does the long form process have a minimum position requirement per beneficial owner?</b></p>	<p><b>Yes</b>, please call for more details.</p>
<p><b>What is the statute of limitations for filing Japanese reclaims?</b></p>	<p>It is 5 years from ordinary pay date. Claims received after our submission deadline will be filed in good faith.</p>
<p><b>What if the beneficial owner's name and/or address is not consistent with the other documents?</b></p>	<p>Please send a letter on participant letterhead explaining the discrepancy and be sure to include the tax ID number.</p>
<p><b>How often are long form claims filed with the Japanese custodians?</b></p>	<p>Due to quarterly filing limitations GlobeTax files on February 20th, May 20th, August 20th &amp; November 20th of each year.</p>
<p><b>Will the depositary accept claims filed directly to them by beneficial owners?</b></p>	<p>The depositary only accepts claims filed by the DTC participant who was holding securities through DTC and only to the extent that DTC has reported these holdings to us as valid record date holdings. Beneficial owners are required to file their claims through the custody chain to the DTC participant of record. All claims not received directly from the DTC participant will be returned to the beneficial owner.</p>
<p><b>Do pension plans need to disclose any underlying holder information for the long form process?</b></p>	<p><b>Yes</b>, effective September 1, 2012 pension plans will need to disclose the total number of participants, the number of treaty eligible participants and the date of fiscal year end.</p>
<p><b>Is this long form process free of charge?</b></p>	<p><b>No</b>. This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY undertakes no duty or obligation to provide this service and may reject or decline any or all proposed electing participants or holders in its sole discretion. Fees will be charged for this service of up to \$0.0125 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to BNY or its agents, including the custodian or to tax authorities or regulators. Fees paid to BNY may be shared with its agents.</p>

***Warning and Disclaimer:***

BNY will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY and their agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising here from. BNY and their agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY nor their agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “**Agreements, Fees, Representations and Indemnification**” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.