



# IMPORTANT NOTICE

The Depository Trust Company

|                   |                                                                                                                                                                                                                                                                                                                                            |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>B #:</b>       | 24691-26                                                                                                                                                                                                                                                                                                                                   |
| <b>Date:</b>      | August 19, 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>   | <b><u>Tax Relief Country:</u></b> JAPAN<br><b><u>Depository for Un-sponsored DR Program:</u></b> CITI<br><b><u>Security:</u></b> See Below<br><b><u>CUSIP(s):</u></b> 86504N208; 88905U104<br><b><u>Record Date:</u></b> 08/31/2026<br><b><u>CA Web Instruction Deadline:</u></b> 09/18/2026 8:00 PM ET<br><b><u>Payable Date:</u></b> TBD |

| ISSUE                  | CUSIP#    | RECORD DATE  |
|------------------------|-----------|--------------|
| SUGI HOLDINGS CO. LTD. | 86504N208 | Aug 31, 2026 |
| TOHO CO LTD            | 88905U104 | Aug 31, 2026 |

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 [JapanESP@globetax.com](mailto:JapanESP@globetax.com) or 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.

DTCC 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).

**JAPANESE** issuers have announced a cash dividend and **Citibank, N.A.** acts as one of the Depositaries for the Depositary 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 therefore, 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.

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 August 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 |
|------------------------|-----------|-----------------|----------------|--------------|-------------|-------------------|----------|
| SUGI HOLDINGS CO. LTD. | 86504N208 | JP3397060009    | Aug 31, 2026   | TBD          | TBD         | 1 : 1             | TBD      |
| TOHO CO LTD            | 88905U104 | JP3598600009    | Aug 31, 2026   | TBD          | TBD         | 1 : 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><br>Sep 18, 2026<br><u>ORIGINAL DOCUMENT DEADLINE:</u><br>N/A |
| LONG FORM        | CHECK OR ACH   | UP TO 40,000.00     | UP TO \$ 0.01000 PER DR | \$ 125.00000                     | Jun 30, 2031 5:00 PM ET                                                                             |

**The Fees are that of CITIBANK as First Filer. Deadlines are set by GlobeTax Services, Inc.**

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

I/We have determined that the beneficial owner(s) of the shares (individual or legal entity) is eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners. I/we hereby certify that I/we will indemnify BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. (and its agents) for any liability BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. (and its agents) may incur, including without limitations any sanctions-related liability such as fines, penalties, costs and/or fees relating to government inquiries, investigations, or enforcement actions, as a result of reliance upon information provided by such Participant in connection with a C.A. Web election, a claim for refund, or a failure to provide information requested by the Tax Authorities. BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. shall not be liable for failure to secure the refund. The Participant shall be liable for any loss due to foreign exchange fluctuation. The Participant agrees to immediately return to BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. any funds erroneously received as a result of an improper C.A. Web election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

## 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, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. offer 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

|                |                                                |
|----------------|------------------------------------------------|
| PHONE NUMBER   | 800-628-4646 (+1 212 747 9100 from outside US) |
| FAX NUMBER     | 800-633-4646                                   |
| GROUP EMAIL    | JapanESP@globetax.com                          |
| COMPANY        | GLOBETAX SERVICES INC.                         |
| STREET ADDRESS | ONE NEW YORK PLAZA, 34TH FLOOR                 |
| CITY/STATE/ZIP | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <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 depositary 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. |

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE

**Which select entities resident in United Arab Emirates are eligible to receive a favorable rate?**

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

**Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?**

**Yes**, but a limited POA signed by the participant must be accompanied by the trust agreement.

**Are Form 6166s with IRS code ruling 81-100 accepted?**

**Yes**, with a tax determination letter & pension declaration letter.

**Does the beneficiary's name on the Form 6166 need to match the POA?**

**Yes**, the beneficiary's name on both documents should be identical.

**Does the long form process have a minimum position requirement per beneficial owner?**

**Yes**, please call for more details.

**What is the statute of limitations for filing Japanese reclaims?**

It is 5 years from ordinary pay date. Claims received after our submission deadline will be filed in good faith.

**What if the beneficial owner's name and/or address is not consistent with the other documents?**

Please send a letter on participant letterhead explaining the discrepancy and be sure to include the tax ID number.

**How often are long form claims filed with the Japanese custodians?**

Due to quarterly filing limitations GlobeTax files on February 20th, May 20th, August 20th & November 20th of each year.

**Will the depositary accept claims filed directly to them by beneficial owners?**

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.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

**Do pension plans need to disclose any underlying holder information for the long form process?**

**Yes**, 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.

**Is this long form process free of charge?**

**No**. This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE 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 \$0.01 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE or its agents, including the custodian or to tax authorities or regulators. Fees paid to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE may be shared with its agents.

#### ***Warning and Disclaimer:***

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Citibank N.A., BNY, JPMorgan Chase bank, N.A., and/or Deutsche Bank Trust Company Americas and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.