

## One-Time Certificate for Japanese ADRs

Clearstream Banking S.A.  
42 avenue J.F. Kennedy  
L-1855 Luxembourg  
Luxembourg

**Please mail the completed and signed certificate to:**

Clearstream Services Prague Branch  
Tax Services Prague  
Futurama Business Park  
Building B  
Sokolovska 662/136b  
18600 Prague 8  
Czech Republic

Clearstream<sup>1</sup> account(s): \_\_\_\_\_ (the "Account")

We, the undersigned client of Clearstream may hold from time to time in our Account Japanese American Depository Receipts (the "ADRs").

For the purpose of ensuring that we are eligible to obtain relief or exemption at source from Japanese withholding tax on payments of dividends on the ADRs in the Account:

1. We hereby certify that the beneficial owner(s) of the ADRs, including ourselves when applicable, specified in the relevant Payment Breakdown together with the Appendices thereto and other supporting documents as required by Clearstream's tax procedures (the "Application"), is/are eligible for the requested reduced tax rate.

We further represent and warrant that all the information and documents contained in the Application (containing the beneficial ownership details and entitlement breakdown information, among other information) provided by us in relation to the Application are genuine, complete, accurate and correct and contain no false or misleading facts, statements or omissions.

2. We further certify that, in the event the Securities are held by us in our capacity as beneficial owner:

- we qualify as the beneficial owner for tax purposes and are entitled to any related tax relief at source or quick refund claimed, based on the applicable tax laws and regulations in the Japanese market;
- such related tax relief entitlement to any related tax relief at source or quick refund is valid for any such Securities sourced in the Japanese market already held on the Account or to be held in the future in the Account;

such related tax relief entitlement to any related tax relief at source or quick refund is not restricted by any contractual obligation such as a lending or collateral arrangement.

3. We hereby authorise Clearstream, through its depository, to process the Application with full reliance on the aforesaid representations and warranties. We agree that Clearstream shall not be required to verify the authenticity, completeness, accuracy or correctness of any such information and documents. We further agree that Clearstream shall not be responsible for the outcome of the Application and the tax refund hereunder.
4. We hereby accept full responsibility in the event of any claims or additional taxes, interest thereon, or penalties levied by the tax authorities in connection with any payments made subject to this certification, including any additional information provided in connection with it and therefore to indemnify and keep indemnified Clearstream in respect of any penalties, taxes and interest thereon, levied by the Japanese Tax

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<sup>1</sup> Clearstream refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Europe AG (for Clearstream Europe AG clients using Creation accounts) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

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Authorities or any other authority, or in respect of any other costs incurred in connection with any action taken in reliance upon contents of this certification

We further acknowledge that, for the purpose of applying the appropriate reduced rates via the relief at source procedure, we must submit to Clearstream, in addition to this certificate and no later than the deadlines prescribed by Clearstream:

- A per-payment Payment Breakdown;

An Appendix A - For Exempt Pension funds resident in Netherlands, Switzerland, United Kingdom and U.S.A. (when applicable);

- An Appendix B - Power of Attorney for exempt pension funds resident in The Netherlands, Switzerland, The United Kingdom, The U.S.A. (when applicable);
- A government-issued certification or other supporting document(s) acknowledging the beneficial owner as tax-exempt (when applicable).

We undertake to provide Clearstream, promptly **upon request** at any time, with such information as may be necessary to substantiate the accuracy of the information contained herein, including but not limited to:

- A valid proof of tax residence from the beneficial owner(s) for whom the client has previously applied for a reduced tax rate via the relief at source procedure. This must be provided either via a Certificate of Residence issued by the beneficial owner's local tax authorities or via U.S. Internal Revenue Service (IRS) Forms W-8BEN / W-9.
- Any other tax documentation requested from time to time.

We further represent and warrant to Clearstream that, in the event that we close our Account with Clearstream, we must submit to Clearstream, immediately, from each beneficial owner for whom we have previously applied for a reduced tax rate via the relief at source procedure for the ADRs in the Account, a valid certificate of residence.

This One Time Certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. clients) and Germany (for Clearstream Europe AG clients using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

This certificate is valid until revoked.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid for 5 years as from that date unless terminated by not less than ten (10) business days' written notice to Clearstream served to the above-mentioned address. Upon expiration of the validity, we undertake to provide Clearstream with a renewed One-Time Certificate.

We hereby certify, under penalty of perjury, that the above information is true, correct, up-to-date and complete and that we are authorised representatives of the Clearstream client named below.

We will immediately inform Clearstream of any change in the information provided in this certificate and any certificate related to this certificate.

We understand and agree that signing this declaration does not guarantee a relief at source.

### For and on behalf of:

Name of Clearstream client: \_\_\_\_\_

Address: \_\_\_\_\_

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By (authorised signature/s):

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date (DD/MM/YYYY)