

Request to Clearstream to Obtain Treaty Relief on Japanese Convertible Bonds

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

Clearstream¹ account(s): _____ (the "Account")

We, the undersigned client of Clearstream, hold or may in the future hold Japanese Convertible Bonds (the "Securities") in the Account on behalf of one or more beneficial owners.

For the purposes of ensuring that we are eligible to obtain a relief at source on interest payments on the Securities in the Account, we hereby certify that:

- The beneficial owners on whose behalf a request for relief at source is made qualify for the benefit of a reduced rate of withholding tax in accordance with a Double Taxation Treaty (DTT) between their country of residence and Japan; and
- The information contained in the per-payment Breakdown forwarded to Clearstream is complete, correct and up-to-date.

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

We hereby request and authorise Clearstream's sub-custodian, The Hongkong and Shanghai Banking Corporation Limited Tokyo Branch ("HSBC") to apply for DTT relief from the issuer for interest payments made to eligible beneficial owners.

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

- A duly signed Power of Attorney (in the format prescribed by Clearstream) provided by the beneficial owner;
- A per-payment Payment Breakdown;
- A Certificate of Residence (if applicable);
- A Form 17 (if applicable); and
- A Declaration letter (if applicable).

¹ 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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Furthermore, we undertake to provide Clearstream and/or the Japanese Tax Authorities, 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 for beneficial owners who are eligible to obtain a reduced rate of withholding tax at source;
- Any other tax documentation required from time to time.

We hereby confirm that the person(s) having signed (or that shall sign) the Power of Attorney have the legal capacity and full power required for the execution of this Power of Attorney on behalf of the beneficial owner and that the signatures of such persons are genuine.

We irrevocably authorise Clearstream to act on the information contained in this Request. We hereby acknowledge and agree, on our behalf and on behalf of the beneficial owner, that any information contained in the Documents will be disclosed to HSBC, the issuer and the relevant tax authorities.

We further agree to indemnify Clearstream against any and all liabilities, damages, penalties, judgements, suits, expenses and all other costs of any kind incurred by or asserted against Clearstream in respect of Clearstream's action or failure to act in accordance herewith, save in the case of Clearstream's gross negligence or wilful misconduct.

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 represent and warrant, under penalty of perjury, that the above information is true, correct and complete and that we are authorised representatives of the Clearstream client named below.

This Request 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.

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)