

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 Operations Prague s.r.o.
Attn: PTS - Tax Services
Futura Business Park Building B
Sokolovska 662/136b
CZ-18600 Prague 8
Czech Republic

Clearstream Banking¹ account(s): _____ (the "Account")

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

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 Banking'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 hereby authorise Clearstream Banking, through its depository, to process the Application with full reliance on the aforesaid representations and warranties. We agree that Clearstream Banking shall not be required to verify the authenticity, completeness, accuracy or correctness of any such information and documents. We further agree that Clearstream Banking shall not be responsible for the outcome of the Application and the tax refund hereunder.
3. 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 Banking in respect of any penalties, taxes and interest thereon, levied by the Japanese Tax 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 Banking, in addition to this certificate and no later than the deadlines prescribed by Clearstream Banking:

- 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).

(continued on next page)

1. "Clearstream Banking" 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 Banking AG (for Clearstream Banking AG customers using Creation accounts) with registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500".

One-Time Certificate for Japanese ADRs (cont.)

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We undertake to provide Clearstream Banking, 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 customer 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 Banking that, in the event that we close our Account with Clearstream Banking, we must submit to Clearstream Banking, 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. customers) and Germany (for Clearstream Banking AG customers using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

This certificate is valid until revoked.

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 Banking customer named below.

We will immediately inform Clearstream Banking 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 Banking customer: _____

Address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date