

One-Time Certificate for Japanese Listed Equities, ETFs and REITs

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: PTR - Tax Services
Futurama Business Park Building B
Sokolovska 662/136b
CZ-18600 Prague 8
Czech Republic

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

We, the undersigned, are a customer of Clearstream Banking and hold or may in the future hold Japanese listed equities, ETFs and REITs (the "Securities") in the Account on behalf of multiple beneficial owners (including ourselves, if applicable).

1. We hereby agree and authorise Clearstream Banking's depository HSBC, through its branch in Japan (the "Bank"), to act as the withholding tax agent with regard to the monetary distributions on the Securities, whereby the Bank shall:
 - i) file the Treaty Application (as defined below) or the Reclaim Application (as defined below), as applicable, on behalf of the relevant beneficial owner of the relevant Securities (the "Recipient");
 - ii) withhold the applicable tax on such distributions; and/or
 - iii) obtain the tax refund from the tax authority of Japan (the "Tax Authority") for the account of the Recipient (the "Withholding Tax Agent"), each pursuant to any of the applicable tax laws and the regulations and ordinances promulgated thereunder of Japan and the applicable tax treaties to which Japan is a party, that are in effect from time to time (the "Tax Law"),
2. We represent and warrant to Clearstream Banking that the Recipient specified in the relevant per-payment "Payment Breakdown" concerning the tax treaty application (together with the annexes thereto and other supporting documents as required according to Clearstream Banking tax procedures (the "Treaty Application")) and/or the "Reclaim Form" concerning the tax reclaim application (together with the annexes thereto and other supporting documents as required according to Clearstream Banking tax procedures (the "Reclaim Application")); and the Treaty Application and the Reclaim Application (collectively, the "Application") to be filed with the Tax Authority through the Bank on behalf of the Recipient are eligible for the Application.

We further represent and warrant that all the information and documents contained in the Treaty Application and/or Reclaim 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.

We hereby authorise Clearstream Banking, through the intermediary of the Bank, 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.

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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".

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If the Tax Authority or any competent authority of Japan for whatever reason demands any amount, directly from Clearstream Banking or through the intermediary of the Bank, in connection with the tax refund hereunder, we shall unconditionally arrange for repatriation of the amount forthwith on receipt of Clearstream Banking's instruction (with the relevant instructions from the relevant authority attached).

We hereby agree to reimburse Clearstream Banking, forthwith upon first demand, all payments made by CBL to the Tax Authority or any relevant authority in connection with any withholding tax hereunder.

3. Without prejudice to the foregoing, we undertake to indemnify Clearstream Banking and its directors, officers and employees (collectively, the "Indemnitees") against all claims, liabilities, damages, costs and expenses of any kind that may be incurred by them and defend against, and keep the Indemnitees harmless from, all actions or proceedings that may be brought against them in connection with the processing of the Application by Clearstream Banking except insofar as any of such claims, liabilities, damages, costs, expenses, actions and proceedings result solely and directly from the gross negligence, fraud or wilful default of the Indemnitees. This indemnity shall continue notwithstanding the termination of this certificate.
4. If Clearstream Banking is required to pay the penalty tax and the delinquency tax and/or any such other taxes (collectively, the "Penalty Tax") as a result of any erroneous or incorrect Application in spite of our representations and warranties contained hereabove, we shall pay to Clearstream Banking, upon demand by it, such amount (the "Gross-up Amount") calculated in accordance with the following formula, in addition to any deficit amount of withholding tax:

$$\text{(Gross-up Amount)} = \text{(Penalty Tax)} / (1.00 \text{ minus ETR})$$

where "ETR" is the total of the effective tax rates of corporation tax, special corporation tax for reconstruction, inhabitant tax (corporation levy), enterprise tax (income levy) and local corporation special tax calculated pursuant to the Tax Law at the time of Clearstream Banking's demand.

5. If we fail to pay those amounts stated hereabove in full on the due date specified by Clearstream Banking in the demand therefor, we shall additionally pay to Clearstream Banking a delayed charge that shall accrue daily at the JPY overnight LIBOR rate or the equivalent in the prevailing market +2% p.a. on the unpaid amount until its actual payment.

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;
- A Certificate of Residence (if applicable);
- A Form 17 Attachment Form for Limitation on Benefits Article (if applicable); and
- A Declaration Letter (if applicable).

We undertake to provide Clearstream Banking and/or the Tax Authority, 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 Certificate of Residence proving the tax residency of beneficial owners who are eligible to obtain a reduced rate of withholding tax at source;
- The information requested on these forms received from the beneficial owners or payees; and
- Any other tax documentation required from time to time.

We further represent and warrant to Clearstream Banking that, if we close our Account, 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 in the Account, a valid Certificate of Residence signed, stamped and dated before the first dividend payment date to which it applies but issued within the same year of the dividend payment.

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This One-Time Certificate for Japanese Equities, ETFs and REITS is valid until revoked. We hereby undertake to notify CBL promptly in the event that any information contained in this certificate, or any documentation related to this certificate, becomes untrue or incomplete.

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 or standard refund.

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.

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