

Important Notice to Shareholders Living Outside of Japan

Please click following link to type in directly.

[http://www.dyjh.co.jp/ir/stock/information/Tax_REFund_Application_Form\(Japanese\)\(Excel\).xlsx](http://www.dyjh.co.jp/ir/stock/information/Tax_REFund_Application_Form(Japanese)(Excel).xlsx)

If you are the shareholder living outside Japan and having the account with a CCASS participant or a securities company to hold our shares (i.e. CCASS beneficial owner, hereinafter, applicant), please be sure to read the following notices before applying for withholding tax refund.

Requirement of Japan's National Tax Agency:

- 1) The statement an applicant provides should be a **daily (not monthly) statement showing receipt of dividend on the dividend payment date issued by CCASS participant or securities company** in principle.
- 2) The above daily statement should include the following information:
 - a. Name of applicant, that is, account holder, which should coincide with the applicant's name on the refund application form
 - b. Living address for the applicant
 - c. Account number with CCASS participant or securities company
 - d. Number of the Company's shares applicable to the dividend paid
 - e. Payment date of dividend
 - f. Record date of dividend (if possible)
 - g. Gross dividend amount per share before deduction of withholding tax (if possible)
 - h. Net dividend amount per share after deduction of withholding tax
 - i. Comment or note to show the Japanese withholding tax has already been deducted (if possible)
 - j. Whole net paid amount after deduction of withholding tax

In addition, the address written by applicant on the refund application form and the one shown on the statement issued by CCASS participant or securities company should be identical.

The refund application form should be written in clear block letters by applicant or in typewritten form.

IMPORTANT NOTICE:

Please note that the refund application period for dividend income tax is a period of five years pursuant to Income Tax Act of Japan. Any application in excess of five years will not be accepted by Japan's National Tax Agency.

請注意，根據《日本所得稅法》規定，有關預扣稅退稅的申請應在法定的納稅到期日之五年內提交。任何在五年後的申請，都不會被日本國稅廳接受。

For Inquiry:

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