

NOTIFICATION OF TENDERING PROCEDURES

Dear Sirs and Madams:

Mizuho Securities Co., Ltd. (“Mizuho Securities”) acts as the Tender Offer Agent for the tender offer business regarding the Tender Offer.

In tendering, tendering shareholders will be asked to fill out the “Tender Offer Application Form” available at the domestic branches and planet booths of Mizuho Securities (“Mizuho Securities Branches”) and submit it after checking “Procedures for Tendering in Tender Offer (Page 2)” as well as “Procedures for Tendering in the Tender Offer (Detail) (Page 3 to Page 7)”.* **Furthermore, with respect to an overview of the Tender Offer, please refer to the enclosed press releases titled “Announcement Regarding Commencement of the Tender Offer for the Shares of SHINKO ELECTRIC INDUSTRIES CO., LTD. (Securities Code: 6967)” and “Notice Concerning Expression of Opinion to Support Tender Offer for Company Shares by JICC-04, Ltd. and Recommendation of Tender Thereto” and other documents.**


In the Tender Offer, any tender via securities firm other than Mizuho Securities is not permitted. Please note that if you do not have a securities transaction account with Mizuho Securities, you will be required to open it to tender your shares.

Please direct all inquiries concerning tendering in the Tender Offer to Mizuho Securities Branches, or to the Mizuho Securities Call Center.

Yours faithfully

NOTE: Our below customer support is only available in Japanese.

<お問い合わせ>

- 口座をお持ちのお客さまは
お取引店またはコールセンターへ
コールセンター **0120-324-390**
営業時間 (平日 8:00~19:00 / 土曜日 9:00~17:00)
 - 公開買付けへの応募手続きについては
⇒ ダイヤルプッシュ 
- 口座をお持ちでないお客さまは
はじめてダイヤル **0120-555-324**
営業時間 (平日 8:30~19:00 / 土曜日 9:00~17:00)

■ スマートフォンで解決



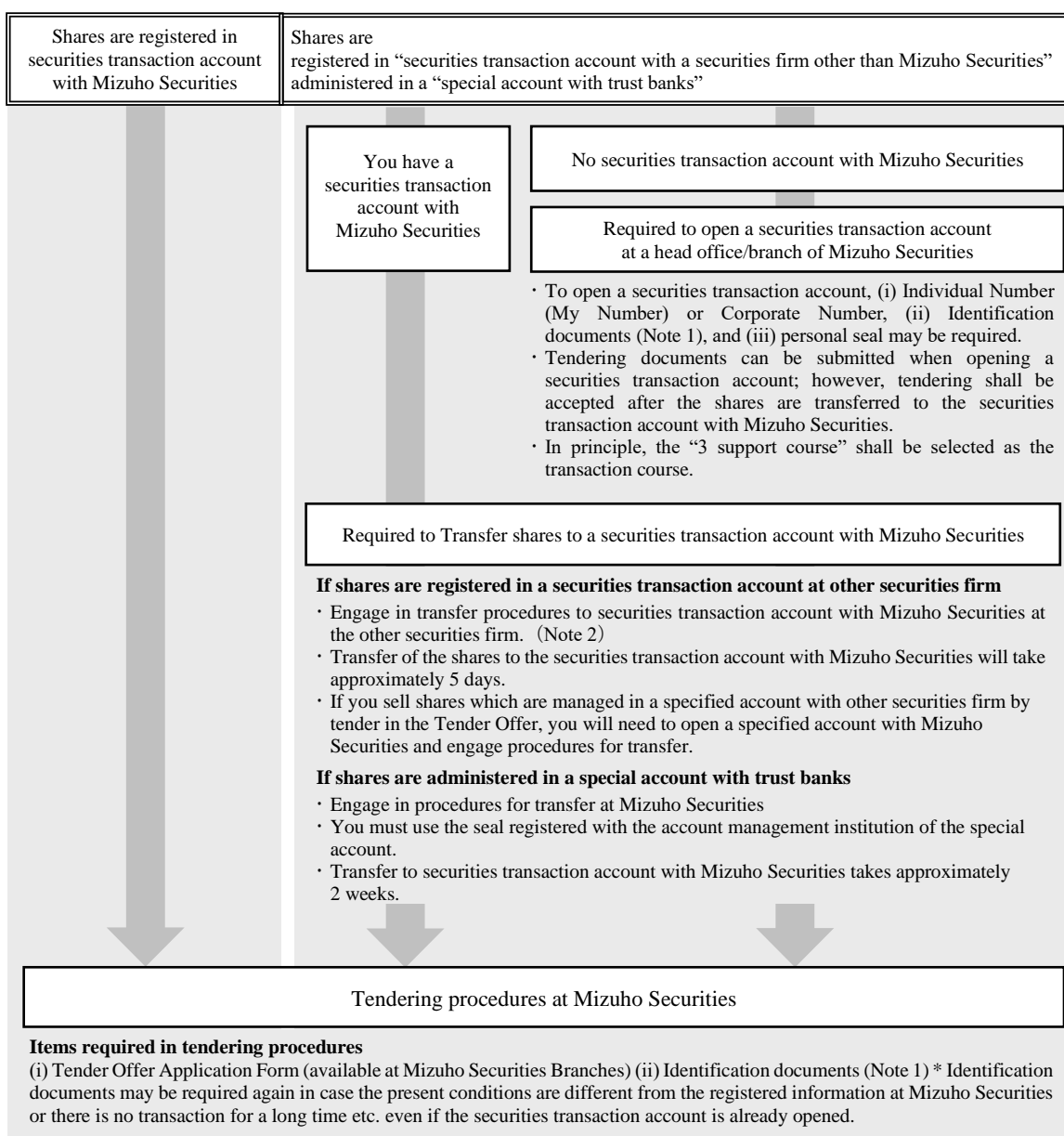
お客さまの目的にあった
さまざまなメニューを
お選びいただけます。

■ よくあるご質問

みずほ証券 FAQ

 検索

Procedures for Tendering in the Tender Offer



(Note 1) [Identification Documents]

Individuals	Judicial Persons
Driver's license, passport, copy of residence certificate, various types of health insurance card etc. [Identification Matters] (i) Name, (ii) Address, (iii) Birth Date	Certificate of corporate register [Identification Matters] (i) Name, (ii) one that is able to identify location of head office or principal office, and description of business (In addition to the identification of the corporate, identification document of the person in charge (or representative of the corporate if such representative is in charge of the transaction) is required.)

(Note 2) [Code (number) described in the document in case of transferring shares from other securities firm to Mizuho Securities]

JASDEC participants code (7 digits) : Please describe as “1169660”.




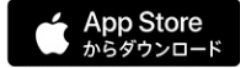
Participants account code (21 digits) : Please describe as “1169660 + 10000 + ●●●●●● (7 digits customer code) + 00”.

* In case securities transaction account is opened at Mizuho Securities prior to November 22, 2022 and shares for JASDEC are not under custody at Mizuho Securities, the above participants account code may not be registered. So, please contact Mizuho Securities Branches or Mizuho Securities Call Center.

The foregoing is merely a simplified representation of the general procedures. Please direct any inquiries you have concerning individual procedures to Mizuho Securities Branches or Mizuho Securities Call Center. Please contact us as soon as possible because the procedures may require several days to complete.

Procedures for Tendering in the Tender Offer (Detail)

1. With Regard to Opening a Securities Transaction Account with Mizuho Securities

<p>I. What to bring to Mizuho Securities</p>	<ul style="list-style-type: none"> • Individual Number (My Number) or Corporate Number (Note 1) • Identification documents (Note 1) • Documents identifying the account number for the bank account etc. designated as your payee account (deposit passbook, bank card, etc.) • Personal seal (may be required)
<p>II. <u>Opening a securities transaction account may take some time.</u></p> <p>Please start the procedures for opening a securities transaction account no later than two weeks prior to the last date of the tender offer period.</p>	<ul style="list-style-type: none"> • Verification of identity takes time even when the submitted documents are complete. • In addition, as the last date of tender offer period nears, it is likely that the reception counter will become busy, so we ask you to start the procedures as soon as possible. • In principle please select the “3 support course” as the transaction course. • Besides coming to Mizuho Securities Branches, you can take the procedure with smart phones by downloading the application through the quick response code below when opening a securities transaction account. <p>NOTE: The below application is only available in Japanese.</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>Android をご利用の方</p>  <p>で手に入れよう</p> </div> <div style="text-align: center;">  <p>iPhone をご利用の方</p>  <p>からダウンロード</p> </div> </div>

2. With Regard to Tendering in the Tender Offer

<p>I. Securities transaction account with Mizuho Securities is required in tendering procedures.</p>	<ul style="list-style-type: none"> • If you have not opened a securities transaction account with Mizuho Securities, please start the account opening procedures as soon as possible.
<p>II. Please verify the status of your shares.</p>	<p>(1) If the shares are registered in a securities transaction account with Mizuho Securities, no procedures are required with respect to transferring the shares.</p> <p>(2) If the shares are registered in a securities transaction account with a securities firm other than Mizuho Securities, please start in advance the</p>

	<p>procedures at the other securities firm for transferring the shares to a securities transaction account with Mizuho Securities (Note 2).</p> <p>(3) If the shares are administered in a special account with trust banks (Note 3), please start in advance the procedures for transferring the shares to a securities transaction account with Mizuho Securities (Note 2), at the account management institution of the special account or Mizuho Securities Branches.</p>
III. What to bring to Mizuho Securities.	<ul style="list-style-type: none"> Nothing particular. However, if the shares are being transferred from a special account as stated in section II (3) above, please bring the seal registered with the account management institution of the special account.
IV. Please submit the “Tender Offer Application Form” after confirming the content of the “Tender Offer Circular”.	<ul style="list-style-type: none"> Please obtain “Tender Offer Circular” and “Tender Offer Application Form” from Mizuho Securities Branches. “Receipt of acceptance of Tender Offer Application” is handed after completing the application procedure.

* Tendering will be accepted up to 3:00 p.m. on the last date of the tender offer period.

3. Confirmation of the Result of the Tender Offer, and Method and Location of Settlement

I. Confirmation of the result of the Tender Offer	<ul style="list-style-type: none"> “A written notice of purchase, etc. in the tender offer” will be mailed after completion of the tender offer period.
II. Settlement Commencement Date	<ul style="list-style-type: none"> March 26, 2025 (Wednesday)
III. Method and Location of Settlement	<ul style="list-style-type: none"> When the tender offer is successfully completed, the proceeds of the sale shall be paid in accordance with the method stated in section of “handling of proceeds of the sale” in the Tender Offer Application Form, without delay after the settlement commencement date.

(Note 1)

1) Submission of Individual Number (My Number) or Corporate Number and Identification documents

The following identification documents, etc. will be required when a shareholders intend to open a new securities transaction account with Mizuho Securities or when a Non-Resident Shareholders intend to tender shares through a standing proxy in Japan. Please contact the Mizuho Securities Branches or Mizuho Securities Call Center for further details about number verification documents and identification documents.

2) In case of Individual Shareholders

Any of the following individual number verification documents and identification documents

set out in (i) through (iii) of the table below will be required. Any individual shareholder who does not submit his or her individual number (My Number) cannot open an account with Mizuho Securities. In addition, even those who have already opened a securities transaction account with Mizuho Securities are also required to submit individual number verification documents and identification documents when changing their respective names, addresses, and individual numbers (My Number).

	(i)	(ii)	(iii)
Number verification documents		Notification card	Copy of the residence certificate which an individual number is stated or Certificate of matters registered on the residence certificate (* Each of these documents are one of the identification documents.)
+		+	+
Identification documents	Individual Number Card (both sides) with a photo	a. Any of the following documents (identification documents with a photo) <ul style="list-style-type: none"> • driver's license • certificate of driving history • passport • residence card (<i>zairyu card</i>) • rehabilitation certificate (<i>ryoiku-techo</i>) • physical disability certificate (<i>shintai-shogaisha-techo</i>), etc. or b. Any two of the following documents (In case submission of the above "a." is difficult) <ul style="list-style-type: none"> • copy of a residence certificate • certificate of entry in a residence certificate • various health insurance card such as National Health Insurance card • certificate of registered seal impression • a national pension book (<i>kokumin-nenkin-techo</i>), etc. 	a. Any of the following documents (identification documents with a photo) <ul style="list-style-type: none"> • driver's license • certificate of driving history • passport • residence card (<i>zairyu card</i>) • rehabilitation certificate (<i>ryoiku-techo</i>) • physical disability certificate (<i>shintai-shogaisha-techo</i>), etc. or b. Any one of the following documents (In case submission of the above "a." is difficult) <ul style="list-style-type: none"> • various health insurance card such as National Health Insurance card • certificate of registered seal impression • a national pension book (<i>kokumin-nenkin-techo</i>), etc.

- If you submit your individual number card (both sides), you will not be required to separately submit any identification document.
- You can utilize a notification card as an individual number verification document only in case your name and address, etc. described in the notification card are identical to the items described in your residence certificate.

- Please submit documents stating your name, address, and date of birth.
- Please submit identification documents that have not expired or, if they do not state the expiry date, please submit identification documents prepared within the past six months.

3) In case of Corporate Shareholders

It is required to submit (i) a copy of a “notification of corporate number” or (ii) a document on which corporate number is printed based on the information provided on Corporate Number Publication Site of the National Tax Agency and an identification document (a certificate of corporate register (prepared within the past six months that can identify the name and the location of the head office or principal office and the details of business)). In addition to the identification documents of the corporate, personal identification documents of each person in charge of the transaction (or representative of the corporate if such representative is in charge of the transaction) will be required. Furthermore, even corporations that have already opened a securities transaction account with Mizuho Securities are also required to submit corporate number verification documents and identification documents when changing their respective corporate names and location.

4) In case of Non-Resident Shareholders

Documents issued by a foreign government or a competent international organization, both of which requires to be approved by the Japanese government, or other documents equivalent to the identification documents required for Japanese residents (if Non-Resident Shareholders are natural persons, identification documents stating their name, address, and date of birth (*1) are required, and if Non-Resident Shareholders are corporates, identification documents stating the name and the location of the head office or principal office and the details of business (*2) are required. Identification documents for both natural persons and corporates are limited to those that are prepared within the past six months or those that are valid if such documents have a period of validity or expiry date) and a power of attorney for the delegation agreement with a standing proxy or a copy of that agreement (*3) are required.

(*1) In principle, shareholders who have Japanese nationality and reside outside of Japan are required to submit their passports.

(*2) If Non-Resident Shareholders are corporates, identifying the corporate’s details of business is required; therefore, if identification documents do not state the corporate’s details of business, other documents that can identify the details of business (documents equivalent to the identification documents required for Japanese residents or documents stating the corporate’s details of business that are required to be prepared by the corporate pursuant to the provisions of foreign laws and regulations) are required to be submitted separately.

(*3) Limited to a copy of the agreement stating the name and domicile outside of Japan of the Non-Resident Shareholders and also stating (i) the date certified by a standing proxy and (ii) the name, address of the standing proxy, and name and title of its representative or signatory, and certified as a copy of the original with the registered seal for the securities transaction account of Mizuho Securities.

(Note 2) Code (Number) Described in the Document in case of Transferring Shares from Other Securities Firm to Securities Transaction Account with Mizuho Securities

- JASDEC participants code (7digits) : Please describe as “1169660”.
- Participants account code (21 digits) : Please describe as “1169660 + 10000 + ●●●●●●● (7digits customers’ code) + 00”.

* In case securities transaction account is opened at Mizuho Securities prior to November 22, 2022 and shares for JASDEC are not under custody with Mizuho Securities, the above participants account code may not be registered. So, please contact Mizuho Securities Branches or Mizuho Securities Call Center. As for the corporate customers, the above mentioned code (number) may be different in some cases. So, please contact the contact person of Mizuho

Securities for the details.

(Note 3) Procedures for Transferring Shares from a Special Account with trust banks to a Securities Transaction Account with Mizuho Securities

The balance of shares not deposited with Japan Securities Depository Center, Inc. on the share certificate digitization implementation date (January 5, 2009) have been transferred to a special account opened by Mitsubishi UFJ Trust and Banking Corporation, which is the account management institution of the special account. Shares in a special account cannot be tendered in the Tender Offer. You will be required to apply for transfer to a securities transaction account at Mizuho Securities (through submitting the Transfer Application to the account management institution of the special account). Please note the following when making the transfer:

- i. Transfer from the special account to a securities transaction account with Mizuho Securities will only be made at Mizuho Securities when the names of the both accounts are the same;
- ii. The number of shares to be transferred is limited to the number of shares registered in the special account;
- iii. The Transfer Application shall be affixed with the seal registered with the account management institution of the special account;
- iv. The account management institution of the special account will not accept any application with “registered seals”, “addresses” or “names” that differ from those registered with the account management institution of the special account, or those which are otherwise incomplete. It may take time for incomplete applications to be returned by the account management institution of the special account. Please exercise full care in completing the applications.

With Regard to the Taxation of Shares Purchased in the Tender Offer (In case of Individuals)

In principle, individual shareholders residing in Japan will be subject to separate self-assessment taxation with respect to capital gains from the transfer of shares, etc. Sale of shares through tendering in the Tender Offer will be treated as an ordinary sale made through a financial instruments business operator. Please consult with tax experts such as a certified tax accountant when making any decision with respect to specific tax treatment.

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* These materials are provided for the purpose of providing information to be used as a reference in your investment decision and are not provided for the purpose of soliciting investment. Please make all final decisions related to investment yourself.