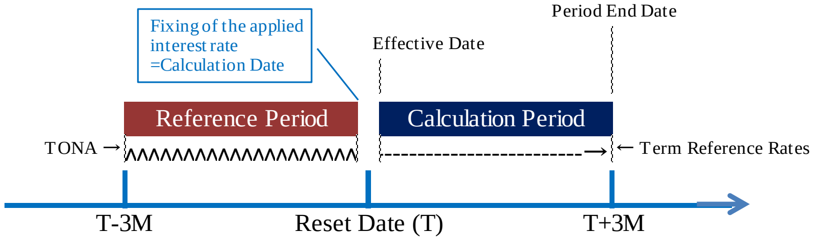
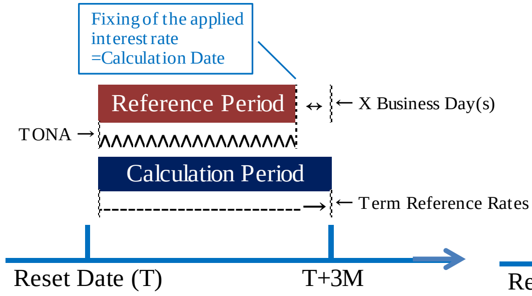
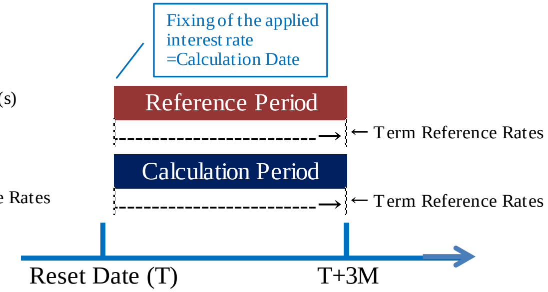
(Tentative translation)

[I] Classification Related to Term Reference Rates

<table>
<tr><th>No.
Item</th><th>(1)
O/N RFR Compounding
(Fixing in Advance)</th><th>(2)
O/N RFR Compounding
(Fixing in Arrears)</th><th>(3)
Term Reference Rates
(Swap)</th><th>(4)
Term Reference Rates
(Futures)</th></tr>
<tr><td>Underlying Rate</td><td colspan="2">Uncollateralized Overnight Call Rate (TONA)</td><td>OIS</td><td>RFR futures</td></tr>
<tr><td>Fixing (Advance / Arrears)</td><td>Fixing in advance</td><td>Fixing in arrears*</td><td colspan="2">Fixing in advance</td></tr>
<tr><td>Reference Period</td><td>Certain period dating back from the Reset Date</td><td colspan="3">Certain period from the Spot Date based on the Reset Date</td></tr>
<tr><td>Consistency with the Calculation Period for Interest on Financial Instruments</td><td>No match</td><td>Near match
(However, there may be restrictions on the Reference Period)</td><td colspan="2" rowspan="2">Match in principle</td></tr>
<tr><td>End Date</td><td>Reset Date</td><td>X business day(s) prior to the Period End Date (TBD)</td></tr>
<tr><td colspan="5">Images

(1)

(2)

(3) and (4)
</td></tr>
</table>

*Possible accounting issues may be discussed.