

Terms and Conditions for “Self Tax Refund” Service

Article 1 (Purpose and Scope)

These Terms and Conditions (the “Terms”) set forth the conditions for use of the Self-Service Tax Refund Service (the “Service”) provided by GLORY LTD. (the “Company”), which the Company operates upon commission from a fund transfer service provider (the “Principal”).

Any person who uses the Service (the “User”) shall be deemed to have agreed to these Terms.

Article 2 (Description of the Service)

1. The Company, upon commission from the Principal, provides procedures for refunding consumption tax paid at the time of taxfree purchases by means of self-service refund machines or other methods.
2. The Principal is responsible for the management of refund funds and determination of refund amounts, and the Company shall execute refunds in accordance with the instructions of the Principal.
3. The Principal, in cooperation with an Approved Transmission and Receiving Operator, manages and provides taxfree purchase records and customs determination information.

Article 3 (Definitions)

For the purposes of these Terms, the following terms shall have the meanings set forth below:

1. “Company” means GLORY LTD., which operates the Service under commission from the Principal.
2. “Principal” means a business operator registered as a fund transfer service provider pursuant to Article 37 of the Payment Services Act (Act No. 59 of 2009), which manages refund funds, determines refund amounts, coordinates with an Approved Transmission and Receiving Operator to manage taxfree purchase records and customs determination information, and provides such information to the Company.
3. “Service” means the mechanism for refunding consumption tax paid at the time of taxfree purchases, provided via self-service refund machines or other methods.
4. “Self-Service Refund Machine” means an automated machine installed for Users to complete refund procedures by reading passport information.
5. “User” means an Eligible TaxFree Purchaser who uses the Service.
6. “Eligible TaxFree Purchaser” means a nonresident who is permitted to make taxfree purchases in Japan under the Consumption Tax Act and other applicable laws and regulations.
7. “Approved Transmission and Receiving Operator” means a business operator approved pursuant to Article 18-4, paragraph (1) of the Order for Enforcement of the Consumption Tax Act, which manages taxfree purchase records and customs determination information and provides such information to the Principal.
8. “TaxFree Shop” means an export goods sales outlet authorized by the head of the competent tax office in accordance with the Consumption Tax Act and other applicable laws and regulations.

Article 4 (Eligibility for Use)

Users must satisfy all of the following conditions:

1. The User qualifies as an Eligible TaxFree Purchaser.
2. The User has made a taxfree purchase at a TaxFree Shop in Japan.
3. Valid taxfree purchase records managed by the Principal or the Approved Transmission and Receiving Operator exist and customs determination has been completed.

4. The User can present a valid passport.
5. The application is made within ninety (90) days from the day following the taxfree purchase date.

Article 5 (Information Collected and Used)

The Company, in accordance with the instructions of the Principal and within the scope necessary for providing the Service, shall collect and use the following information:

1. Personal information stated in the passport (passport numbers shall be stored in hashed form).
2. Taxfree purchase records and customs determination information provided by the Principal and the Approved Transmission and Receiving Operator.
3. Transaction histories related to refund processing (including operation and payout information).
4. Email addresses and contact information necessary for responding to inquiries.

Article 6 (Purpose of Use of Information)

The Company shall use the collected information for the following purposes:

1. Execution of refund processing based on instructions from the Principal.
2. Inquiry response operations.

Article 7 (Refund Method and Unit)

1. Refunds shall be made via the Self-Service Refund Machine or other methods designated by the Principal, and the refund amount shall be the amount remaining after deduction of the Fees set forth in Article 8.
2. If the amount set forth in the preceding paragraph includes a fraction of less than JPY 100, the refund shall be made after rounding down such fraction.
3. If a cash refund cannot be made, the refund shall be provided by an alternative method designated by the Principal.

Article 8 (Fees)

1. Use of the Service shall be subject to fees determined by the Principal, as well as fees incurred in connection with the use of the Self-Service Refund Machine and other services provided by the Company (collectively, the "Fees"). Except where the Fees are borne by the TaxFree Shop, the Fees shall be deducted when the refund is made to the User.
2. The Fees shall be either an amount equivalent to 1.1% (including tax) of the tax-exclusive purchase price relating to the taxfree purchase, or an amount calculated by multiplying the refund amount remaining after deduction of the fees determined by the Principal by a rate designated by the Company. By agreeing to these Terms, the User shall be deemed to have agreed to the method for calculating the Fees, the method of deduction set forth in paragraph 1, and the rounding down of fractions set forth in Article 7, paragraph 2.

Article 9 (Disclaimer)

1. Completion of cash payout from the Self-Service Refund Machine shall constitute completion of the Service. The Company shall bear no responsibility whatsoever for the receipt, custody, or management of cash after payout has been completed.
2. The Company provides the Service based on taxfree purchase records, customs determination information, and other information provided by the Principal or the Approved Transmission and Receiving Operator, and does not warrant the accuracy, completeness, or currency of such information.

3. Determinations regarding the refund amount, eligibility for a refund, and other refund-related matters shall be made by the Principal, and the Company shall process refunds in accordance with instructions from the Principal.
4. The Company shall not be liable for any inability to use all or part of the Service due to communication line failures, system failures, equipment malfunctions, system failures of the Principal or the Approved Transmission and Receiving Operator, or other causes not attributable to the Company.
5. Except in cases of willful misconduct or gross negligence by the Company, the Company shall not be liable for any damage incurred by a User in connection with the use or inability to use the Service.

Article 10 (Prohibited Acts)

Users shall not engage in any of the following acts. If a User engages in any such act, the Company may suspend use of the Service, claim damages, or take other necessary measures.

1. Use of another person's passport or making false declarations.
2. Fraudulent use of the taxfree system or other fraudulent acts.
3. Damage to, tampering with, or unauthorized operation of equipment.
4. Acts that interfere with the operations of the Company or the Principal.

Article 11 (Amendment of the Terms)

The Company may amend these Terms as necessary.

The amended Terms shall be displayed at the time of use of the Service.

Article 12 (Governing Law, Language, and Jurisdiction)

1. These Terms shall be governed by and construed in accordance with the laws of Japan.
2. The original text of these Terms is in Japanese. Any translation into another language is provided for reference purposes only. In the event of any discrepancy, the Japanese version shall prevail.
3. Any dispute arising out of or in connection with these Terms shall be subject to the exclusive jurisdiction of the Tokyo District Court as the court of first instance.

Supplementary Provision

These Terms shall come into effect on November 1, 2026.

Note: These Terms and Conditions have been translated using Artificial Intelligence (AI). The Japanese version shall constitute the official original text. In the event of any discrepancy between the translation and the Japanese version, the Japanese version shall prevail.