

Form 2

[Cover page]

[Document to be submitted]

Securities registration statement

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local
Finance Branch Bureau)

[Submission date]

[Company name] (2)

[Company name in English]

[Title and name of representative person] (3)

[Location of head office]

[Telephone number]

[Name of contact person]

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Type of securities for public offering (secondary distribution) to which the notification relates] (4)

[Amount for public offering (secondary distribution) to which the notification relates] (5)

[Matters related to stabilizing transactions] (6)

[Place for public inspection] (7)

Name:

(Location)

Part I. [Information on securities]

Section 1 [Terms and conditions of public offering]

1. [Shares to be newly issued] (8)

Classes	Number of shares to be issued	Description

2. [Methods and conditions for public offering of shares]

(1) [Method for public offering] (9)

Items	Number of shares to be issued	Total amount of issue value (in Yen)	Total amount to be incorporated into stated capital (in Yen)
Shares for subscription for allotment to shareholders			
Shares for subscription for allotment to other persons			

Shares for subscription for general public offering			
Shares underwritten by incorporator			
Total (total number of shares to be issued)			

(2) [Conditions for public offering] (10)

Issue price (in Yen)	Amount to be incorporated into stated capital (in Yen)	Unit of shares to be subscribed	Period for subscription	Deposit for subscription (in Yen)	Payment date

(3) [Subscription handling office]

Branch name	Location

(4) [Place to handle payment]

Branch name	Location

3. [Underwriting of shares] (11)

Name of underwriter	Address	Number of shares underwritten	Conditions for underwriting
Total	—		—

4. [Share option certificates to be newly issued] (12)

(1) [Conditions for public offering]

Number of shares to be issued	
Total amount of issue value	
Issue price	
Subscription fees	
Unit for subscription	
Period for subscription	

Deposit for subscription	
Subscription handling office	
Date of allotment	
Payment date	
Place to handle payment	

(2) [Details of share options]

Nature of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares subject to share options	
Number of shares subject to share options	
Amount to be paid in on exercise of share options	
Total amount of issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Exercise period of share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of own share options	
Matters related to transfer of share options	
Matters related to substituted payment	
Matters related to delivery of share options upon acts of	

reorganization	
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(3) [Underwriting of share option certificates]

Name of underwriter	Address	Number of share options to be underwritten	Conditions for underwriting
Total	—		—

5. [Corporate bonds to be newly issued (excluding short-term corporate bonds)]
(13)

Issue name	
Registered form / bearer form	
Total face value or total amount of book-entry corporate bonds (in Yen)	
Amount of each type of corporate bond (in Yen)	
Total amount of issue value (in Yen)	
Issue price (in Yen)	
Interest rate (%)	
Interest payment date	
Interest payment method	
Due date for redemption	
Method of redemption	
Method for public offering	
Deposit for subscription (in Yen)	
Period for subscription	
Subscription handling office	
Payment date	
Book-entry transfer institution	
Type of collaterals	
Subject of collaterals	
Rank of collaterals	
Amount of credit secured by	

high-ranked collaterals	
Right to be asserted against security interest holders with respect to subject of collaterals	
Trustee company under the Secured Bond Trust Act	
Guarantee for collaterals	
Special financial agreements (restriction on provision of collaterals)	
Special financial agreements (other clauses)	

(Matters related to corporate bonds with share options) (14)

Nature of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares subject to share options	
Number of shares subject to share options	
Amount to be paid in on exercise of share options	
Total amount of issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Exercise period of share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of own share options	

Matters related to transfer of share options	
Matters related to substituted payment	
Matters related to delivery of share options upon acts of reorganization	

6. [Underwriting of corporate bonds and entrustment of corporate bond management] (15)

(1) [Underwriting of corporate bonds]

Name of underwriter	Address	Amount of underwriting (in Yen)	Conditions for underwriting
Total	—		

(2) [Entrustment of corporate bond management]

Name of corporate bond manager	Address	Conditions for entrustment

7. [Commercial papers to be newly issued and short-term corporate bonds to be newly issued] (16)

Date of issuance	
Place of issuance	
Issue price (in Yen)	
Total face value of corporate bond certificates or total amount of short-term corporate bonds (in Yen)	
Total amount of issue value (in Yen)	
Limit amount for issuance (in Yen)	
Outstanding balance of limit amount for issuance (in Yen)	
Payment date	

Place of payment	
Financial institution that provides backup lines	
Terms and conditions of backup lines	
Guarantor	
Guarantor's profile	
Details of guarantee	

8. [Covered warrants to be newly issued] (17)

9. [Depository receipts to be newly issued and beneficiary certificates of securities in trust to be newly issued] (18)

10. [Purpose of use of proceeds from new issuance]

(1) [Amount of proceeds from new issuance] (19)

Total amount of payment (in Yen)	Estimated amount of expenses required for issuance (in Yen)	Estimated amount of net proceeds (in Yen)

(2) [Purpose of use of proceeds] (20)

11. [Special matters to be disclosed in relation to incorporation of a company] (21)

Section 2. [Terms and conditions of secondary distribution]

1. [Securities for secondary distribution] (22)

(1) [Shares for secondary distribution]

Classes	Number of shares for secondary distribution	Total distribution value (in Yen)	Address and name of holder of shares for secondary distribution

(2) [Share option certificates for secondary distribution]

Number of share option certificates for secondary distribution	Total distribution value (in Yen)	Address and name of holder of share option certificates for secondary distribution

(Details of share options)

(3) [Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)]

Issue name	Total face value of corporate bond certificates for secondary distribution	Total distribution value (in Yen)	Address and name of holder of corporate bonds for secondary distribution

	or total amount of book-entry corporate bonds for secondary distribution (in Yen)		

(Matters related to corporate bonds with share options)

(4) [Commercial papers for secondary distribution and short-term corporate bonds for secondary distribution]

Payment date	Total face value of commercial papers for secondary distribution or total amount of short-term corporate bonds for secondary distribution (in Yen)	Total distribution value (in Yen)	Address and name of holder of commercial papers or short-term corporate bonds for secondary distribution

(5) [Covered warrants for secondary distribution]

(6) [Depository receipts for secondary distribution and beneficiary certificates of securities in trust for secondary distribution]

2. [Conditions for secondary distribution] (23)

Distribution price (in Yen)	Period for subscription	Unit for subscription	Deposit for subscription (in Yen)	Place to accept applications	Address and name of person accepting entrustment of secondary distribution	Contents of entrustment agreement for secondary distribution

Section 3. [Special matters to be disclosed in relation to private offering] (23-2)

1. [Prospective investors for private offering] (23-3)
2. [Restriction on transfer of share certificates, etc.] (23-4)
3. [Matters related to conditions for issuance] (23-5)
4. [Matters related to large-scale private offering] (23-6)
5. [Major shareholders after private offering] (23-7)

Name	Address	Number of shares held	Ratio of number of voting rights held to the total number of voting rights	Number of shares held after private offering	Ratio of number of voting rights held to the total number of voting rights after private offering

Total	—				

6. [Necessity for large-scale private offering] (23-8)
7. [Plan on consolidation of shares, etc. and details thereof] (23-9)
8. [Other matters for reference] (23-10)

Section 4. [Other matters to be stated] (24)

Part II [Company information]

Section 1. [Company outlines]

1. [Transition of major management indicators, etc.] (25)
2. [Company's history] (26)
3. [Details of business] (27)
4. [Outline of associated companies] (28)
5. [Company's employees] (29)

Section 2. [Business status]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (30)
2. [Business-related risks, etc.] (31)
3. [Management's discussion and analysis of financial position, operating results, and cash flow status] (32)
4. [Material contracts, etc. for business management] (33)
5. [Research and development activities] (34)

Section 3. [Outline of facilities and equipment]

1. [Outline of capital investment, etc.] (35)
2. [Major facilities and equipment] (36)
3. [Plan on installation, disposal, etc. of facilities and equipment] (37)

Section 4. [Information on reporting company]

1. [Information on shares, etc.]
 - (1) [Total number of shares and other information] (38)
 - (i) [Total number of shares]

Classes	Total number of authorized shares
Total	

(ii) [Issued shares]

Classes	Number of shares issued	Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered	Description

Total		—	—

(2) [Status of share options, etc.]

(i) [Contents of stock option system] (39)

(ii) [Description of rights plan] (40)

(iii) [Status of other share options, etc.] (41)

(3) [Changes in total number of issued shares, stated capital, etc.] (42)

Date	Increase/decrease in total number of issued shares	Outstanding balance of total number of issued shares	Increase/decrease in amount of stated capital (in Yen)	Outstanding balance of amount of stated capital (in Yen)	Increase/decrease in amount of capital reserves (in Yen)	Outstanding balance of amount of capital reserves (in Yen)

(4) [Information on each shareholder] (43) Reference date:

Items	Status of shares (number of shares constituting one unit: shares)							Status of shares less than one unit (shares)	
	National and local governments	Financial institutions	Financial instruments business operators	Other corporations	Foreign corporations, etc.		Individuals and others		Total
					Other than individuals	Individuals			
Number of shareholders (persons)									—
Number of shares held (units)									
Ratio of number of shares held (%)								100	—

(5) [Information on major shareholders] (44) Reference date:

Name	Address	Number of shares held	Ratio of number of shares held to the total number of issued shares (excluding treasury shares) (%)

Total	—		

(6) [Status of voting rights] (45)

(i) [Issued shares]

Reference date:

Items	Number of shares	Number of voting rights	Description
Shares with no voting rights		—	
Shares with restricted voting rights (treasury shares, etc.)		—	
Shares with restricted voting rights (other)			
Shares with full voting rights (treasury shares, etc.)		—	
Shares with full voting rights (other)			
Shares less than one unit		—	
Total number of issued shares		—	—
Number of voting rights held by all shareholders	—		—

(ii) [Treasury shares, etc.]

Reference date:

Name of shareholder	Address of shareholder	Number of shares held in own name	Number of shares held in others' names	Total number of shares held	Ratio of number of shares held to the total number of issued shares (%)
Total	—				

(7) [Contents of share ownership system for officers and employees](46)

2. [Status of acquisition, etc. of treasury shares] (47)

[Class of shares, etc.] _____(48)

(1) [Status of acquisition by resolution of shareholders meeting] (49)

Items	Number of shares	Total value (in Yen)
Status of resolution at the shareholders meeting held on (Acquisition period: from to)		
Treasury shares acquired before the latest		

business year		
Treasury shares acquired in the latest business year (From to)		
Total number and value of remaining authorized shares		
Ratio of unacquired shares as of the last day of the latest business year (%)		
Treasury shares acquired in the latest period		
Ratio of unacquired shares as of the submission date (%)		

(2) [Status of acquisition by resolution of board of directors] (50)

Items	Number of shares	Total value (in Yen)
Status of resolution at the board of directors meeting held on (Acquisition period: from to)		
Treasury shares acquired before the latest business year		
Treasury shares acquired in the latest business year (From to)		
Total number and value of remaining resolution type of shares		
Ratio of unacquired shares as of the last day of the latest business year (%)		
Treasury shares acquired in the latest period		
Ratio of unacquired shares as of the submission date (%)		

(3) [Acquisition not based on resolution of shareholders meeting or board of directors] (51)

(4) [Status of disposal of acquired treasury shares and holding of treasury shares](52)

Items	Latest business year		Latest period	
	Number of shares	Total disposal value (in Yen)	Number of shares	Total disposal value (in Yen)
Acquired treasury shares for which subscribers were				

solicited				
Acquired treasury shares which were canceled				
Acquired treasury shares which were transferred in relation to merger, share exchange, or company split				
Other ()				
Number of treasury shares held		—		—

3. [Dividend policy] (53)

4. [Status of corporate governance , etc.]

(1) [Outline of corporate governance] (54)

(2) [Company's officers] (55)

Men: persons Women: persons (Percentage of women among the total number of officers: %)

Title	Name	Date of birth	Brief biographical outline	Term of office	Number of shares held
Total					

(3) [Status of audit] (56)

(4) [Remuneration for officers, etc.] (57)

(5) [Status of holding of shares] (58)

Section 5. [Status of accounting] (59)

1. [Consolidated financial statements, etc.]

(1) [Consolidated financial statements] (60)

(i) [Consolidated balance sheet] (61)

(ii) [Consolidated profit and loss statement and consolidated comprehensive income statement] or [Consolidated profit and loss and comprehensive income statement] (62)

(iii) [Consolidated statement of changes in net assets] (63)

(iv) [Consolidated cash flow statement] (64)

(v) [Consolidated supplementary schedules] (65)

(2) [Other] (66)

2. [Financial statements, etc.]

(1) [Financial statements] (67)

- (i) [Balance sheet] (68)
- (ii) [Profit and loss statement] (69)
- (iii) [Statement of changes in net assets] (70)
- (iv) [Cash flow statement] (71)
- (v) [Supplementary schedules] (72)
- (2) [Contents of major assets and liabilities] (73)
- (3) [Other] (74)

Section 6. [Information on reporting company's share handling businesses] (75)

Business year	From to
Annual shareholders meeting	In the month of
Record date	
Type of share certificates	
Record date of dividend of surplus	
Number of shares constituting one unit	
Entry of a name change of shares Place of handling Shareholder register administrator Place of brokerage Fee for entry of a name change Fee for issuance of new share certificates	
Purchase of shares less than one unit Place of handling Shareholder register administrator Place of brokerage Purchase fee	
Method of public notice	
Special benefits for shareholders	

Section 7. [Reference information related to reporting company]

- 1. [Information on parent company, etc. of reporting company] (76)
- 2. [Other matters for reference] (77)

Part III. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

- 1. [Corporate bonds for guarantee] (78)
- 2. [Matters related to guarantor company which is a company subject to continuous disclosure] (79)
 - (1) [Documents submitted by guarantor company]
 - (i) [Annual securities report and its attached documents]
Business year, th period (from to), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .
 - (ii) [Quarterly securities report or semiannual securities report]

Business year, th period, th quarter (from to) (among periods in total), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on

(iii) [Extraordinary report]

After the submission of the annual securities report referred to in (i) but before the submission date of this statement (date:), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(iv) [Amendment report]

An amendment report (an amendment report related to above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to guarantor company which is not a company subject to continuous disclosure] (80)

(1) [Company name, title and name of representative person, and location of head office]

(2) [Company outlines]

(3) [Business status]

(4) [Outline of facilities and equipment]

(5) [Information on guarantor company]

(6) [Status of accounting]

Section 2. [Information on companies other than guarantor company] (81)

1. [Reason for necessity of disclosure of information on the company]

2. [Matters related to the company which is a continuous disclosure company]

3. [Matters related to the company which is not a continuous disclosure company]

Section 3. [Information on indices, etc.] (82)

1. [Reason for necessity of disclosure of information on the indices, etc.]

2. [Changes in the indices, etc.]

Part IV. [Special information]

Section 1. [Latest financial statements] (83)

1. [Balance sheet]

2. [Profit and loss statement]

3. [Statement of changes in net assets]

4. [Cash flow statement]

Section 2. [Latest financial statements or financial documents of guarantor companies and linked subsidiary companies](84)

1. [Balance sheet]

2. [Profit and loss statement]

3. [Statement of changes in net assets]

4. [Cash flow statement]

(Instructions on Preparation)

(1) General instructions

- a. If the reporting company has any unavoidable reason for not complying with the matters to be stated and instructions on preparation concerning "Part I. Information on securities," it may prepare the report differently but in the same manner as under these standards to an extent that does not result in misunderstanding among investors.
- b. In addition to the matters required to be stated pursuant to the following provisions, the matters related to each item to be stated in a securities registration statement (hereinafter referred to as a "Statement" in this Form) may be disclosed.
- c. If consolidated financial statements are prepared based on designated international accounting standards (meaning the designated international accounting standards prescribed in Article 93 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Form) (limited to the case where consolidated financial statements are prepared based on designated international accounting standards pursuant to that Article; hereinafter the same applies in this Form), and, with regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- d. Conversion of an amount denominated in non-Japanese currency to Japanese currency under the provisions of c. above is to be based on the exchange rate on a reference date. Set down in the notes the reference date, exchange rate, type of exchange quotation, and other necessary information as the criteria of conversion used for the conversion.
- e. The instructions on preparation concerning "Part II. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose relevant information in the same manner as under these instructions.
- f. The matters set forth in "Part II. Company information" may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- g. The matters set forth in "Part IV. Special information," "Section 1. Latest financial statements" are not required to be stated if the reporting company is a continuous disclosure company, and the matters set forth in "Section 2. Latest financial statements or financial documents of guarantor companies and linked subsidiary companies" of that Part are not required to be stated if the relevant guarantor companies and linked subsidiary companies are continuous disclosure companies.
- h. This Form (including the instructions on preparation) primarily relates to a company with company auditors. For a company with an audit and supervisory committee or a company with a nominating committee, etc., disclose relevant information in the same manner as under these instructions. For example, when stating the status of resolutions by the board of directors, in the case of stating the status of decisions by directors as delegated by resolution by the board of directors as referred to in Article

339-13, paragraph (5) or (6) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the directors, and in the case of stating the status of decisions by executive officers as delegated by resolution by the board of directors as referred to in Article 416, paragraph (4) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the executive officers.

- i. If the public offering to which the notification relates is an offer to sell or a solicitation of offers to buy as provided in Article 9, item (i) of the Order on Definitions, state the disposition of share certificates subject to such offer or solicitation to be the issuance of the share certificates.

(2) Company name

If the reporting entity is a designated corporation, state information by replacing the term "company" with "designated corporation."

(3) Title and name of representative person

- a. In the case of incorporation of a company, state the names of all incorporators.
- b. In the case of submission of the Statement in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the seal of the representative person (or the seals of all incorporators in the case referred to in a above) is to be affixed thereto.

(4) Type of securities for public offering (secondary distribution) to which the notification relates

State the type of securities for public offering or secondary distribution of which notification is made by the Statement. If the securities are corporate bond certificates, etc. with share options subject to exercise value change, state such fact along with the type of securities.

(5) Amount for public offering (secondary distribution) to which the notification relates

State the total amount of the issue value or the total distribution value for each public offering or secondary distribution to which the notification relates.

If the securities for public offering (secondary distribution) to which the notification relates are share option certificates, also state the sum of the total amount of the issue value or distribution value of the share option certificates and the total amount to be paid in on the exercise of the share option represented by the share option certificates.

If the Statement is submitted by omitting the "Issue price" or "Distribution price" or by using the indication in formula, state the total amount of these estimated as of the date of submission of the Statement and set down such fact in the notes.

(6) Matters related to stabilizing transactions

If there is a possibility of any stabilizing transactions provided in Article 20, paragraph (1) of the Order, state the matters set forth in the items of Article 21 of the Order.

(7) Place for public inspection

State the location of the major branch office, financial instruments exchange,

or authorized financial instruments firms association where documents are to be made available for public inspection.

(8) Shares to be newly issued

- a. State the "classes," the "number of shares to be issued," and "description" for each class of shares to be newly issued.
- b. If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the space of "Classes."
- c. In the space of "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares (meaning the company with class shares prescribed in Article 2, item (xiii) of the Companies Act; the same applies hereinafter), state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters listed in the items of Article 108, paragraph (1) of that Act, and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters listed in the items of Article 107, paragraph (1) of the Companies Act, state the specific details thereof.

If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the space, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- d. If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, state the following matters outside the space:
 - (a) The grounds for the reporting company to intend to raise funds through the issue of corporate bond certificates, etc. with share options subject to exercise value change
 - (b) In cases that fall under the case prescribed in Article 19, paragraph (9), the contents of the derivatives transactions or other transactions prescribed in that paragraph
 - (c) The content of the agreement planned to be concluded with the prospective investors (meaning parties to which the securities are to be allocated through public offering or secondary distribution; the same applies in (d) and (e)) on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or other property to be paid to limit the exercise of the relevant right) (if there is no plan to conclude such agreement, such fact)
 - (d) The content of the agreement planned to be concluded with the prospective investors concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no plan to conclude such agreement, such fact)

- (e) If the reporting entity knows that there is an agreement that is planned to be concluded between the prospective investors and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the content thereof
 - (f) Other matters necessary to ensure the protection of investors
- e. State outside the space the date of the resolution of board of directors or shareholders meeting resolving the issue of new shares or the date of authorization of the administrative agency. In the case of share issue based on partial payment, also state the content of the resolution.
 - f. If the company has provisions in its articles of incorporation concerning any class of shares that is different from the shares to be newly issued, state such fact outside the space. In this case, if the shares to be newly issued and the different class of shares differ in terms of the share unit, the existence of voting rights, or in the features thereof, state such fact and the reason therefor outside the space.
 - g. If the company has designated a book-entry transfer institution, state the name and address of the book-entry transfer institution outside the space.
 - h. If new shares are to be issued by capitalization of reserve funds, etc. at the same time as the public offering of shares to be newly issued to which the Statement relates, set down such fact in the notes.
 - i. If the public offering to which the Statement relates is an offer to sell or a solicitation of offers to buy as provided in Article 9, item (i) of the Order on Definitions, state such fact outside the space.
- (9) Method for public offering
- a. Outside the space, state the date of allotment, allotment ratio, etc. in the case of making an allotment to shareholders; or state the number of shares for public offering by categorizing them into shares directly offered by the issuing company and shares that are not, in the case of conducting a general public offering.

In the case of a general public offering, if the company decides to give shareholders a right to subscribe for shares in priority to other parties, state such fact, the number of shares, and the method of determination of the priority offering, etc. outside the space.
 - b. In the case of share issue based on partial payment, state the total amount of payment in the space of "Total amount of issue value" as a figure included in the main figure.
 - c. If the Statement is submitted by omitting the "Issue price" or "Amount to be incorporated into stated capital," or by using the indication in formula, state the "Total amount of issue value" or "Total amount to be incorporated into stated capital" estimated as of the date of submission of the Statement, and set down such fact in the notes.
 - d. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property.
- (10) Conditions for public offering
- a. In the space of "Issue price," state the issue price per share. In the case of

share issue based on partial payment, state the amount of payment per share in the space of "Issue price" as a figure included in the main figure.

If the indication in formula is used and the minimum issue value (the specific value in the case that it has been determined by resolution of the board of directors, etc. that, if the value calculated by the formula falls short of that specific value, that specific value is to be the issue value per share) has been determined, state such fact and the amount thereof. Meanwhile, in the case that it has been determined by resolution of the board of directors, etc., for example, that, if the value calculated by the formula falls short of the minimum issue value, the issue of the new shares is to be suspended, make a supplementary note of such fact. If the Statement is submitted by omitting the minimum issue value, set down in the notes the expected date of determination of the value and the specific method of determination (the same applies in the case of using the indication in formula for the issue price of shares to be issued by the exercise of share options of share option certificates or share options of corporate bonds with share options in (12) or (14)).

b. In the space of "Amount to be incorporated into stated capital," state the amount of issue value per share to be incorporated into stated capital.

In the case of using the indication in formula, disclose relevant information according to the formula.

c. Outside the space, state the matters necessary in relation to the application and payment, including the method of application, interests on deposit for subscription, lapse of the right to receive the allotment of shares in the absence of application, treatment of shares in the absence of application, appropriation of deposit for subscription to payment, treatment in case of excessive applications, and others.

d. If the Statement is submitted by omitting the "Issue value" or "Amount to be incorporated into stated capital," set down in the notes the expected date of determination of these matters and the specific methods of determination.

e. If the Statement is submitted by omitting the "Subscription handling office," set down in the notes the expected date of determination of the office.

(11) Underwriting of shares

a. If the major financial instruments business operators that conclude the wholesale underwriting contracts (including a contract for underwriting forfeited shares in case of an allocation to shareholders) are not decided, state the prospective major financial instruments business operators with which the wholesale underwriting contracts are planned to be concluded.

b. In the space of "Conditions for underwriting," state whether the underwriting is a firm-commitment underwriting or stand-by underwriting, the fees payable to underwriters, and other information.

In the case of using the indication in formula, state the fees, etc. payable to underwriters according to the formula.

c. If the Statement is submitted by omitting the "Name of underwriter," "Address," "Number of shares underwritten" or "Conditions for underwriting," set down in the notes the expected date of determination of

these matters.

d. With regard to the public offering of share certificates to which this Statement relates, if the relevant share certificates fall under the category of the share certificates, etc. set forth in Article 153, paragraph (1), item (iv), (d) of the Cabinet Office Order on Financial Instruments Business (Cabinet Office Order No. 52 of 2007; hereinafter referred to as the "Order on Financial Instruments Business"), and because of this, a financial instruments business operator for which the reporting company is a parent corporation, etc. (meaning the parent corporation, etc. prescribed in Article 31-4, paragraph (3) of the Act; hereinafter the same applies in this Form) or subsidiary corporation, etc. (meaning the subsidiary corporation, etc. prescribed in Article 31-4, paragraph (4) of the Act; hereinafter the same applies in this Form) serves as the lead managing underwriter (meaning the lead managing underwriter prescribed in Article 147, item (iii) of the Order on Financial Instruments Business; hereinafter the same applies in this Form), set down in the notes such fact, the specific details of the relationship between the reporting company and the lead managing underwriter, the name of the financial instruments business operator which was appropriately involved in the decision as to the issue price prescribed in Article 153, paragraph (1), item (iv), (d) of the Order on Financial Instruments Business in relation to the underwriting of the relevant share certificates, the details of the specific measures taken by that financial instruments business operator so as not to be affected by the reporting company in deciding the issue price, and the specific details of the method of determination of the issue price.

(12) Share option certificates to be newly issued

a. If different classes of shares are the subject of share options, state the shares by class.

b. If the Statement is submitted by omitting the "Issue value," state the "Total amount of issue value" estimated as of the date of submission of the Statement and set down such fact in the notes.

c. In the space of "Issue price," state the issue price per share option.

If the Statement is submitted by omitting the "Issue price," set down in the notes the expected date of determination of the issue price and the specific method of determination.

d. If the Statement is submitted by omitting the "Subscription handling office," set down in the notes the expected date of determination of the office.

e. In the space of "Date of allotment," state the day of allotment provided in Article 238, paragraph (1), item (iv) of the Companies Act (or, in the case of an allotment of share options without contribution provided in Article 277 of that Act, the day when the allotment of share options without contribution set forth in Article 278, paragraph (1), item (iii) of that Act takes effect).

f. Outside the space, state the date of resolution of the board of directors or shareholders meeting resolving the issuance of share option certificates.

In addition, state the matters necessary in relation to the application and payment, including the method of application, interests on deposit

for subscription, appropriation of deposit for subscription to payment, treatment in case of excessive applications, and others.

Meanwhile, if the company has designated a book-entry transfer institution, state the name and address of the book-entry transfer institution outside the space.

- g. Outside the space, state the matters necessary in relation to the shares to be issued or transferred through the exercise of share options, such as the effectuation of exercise of share options, the first dividend after the exercise of share options, and method of delivery of share certificates.
- h. The space for "Nature of corporate bond certificates, etc. with share options subject to exercise value change" is not required if the share option certificates to be newly issued are not corporate bond certificates, etc. with share options subject to exercise value change.
- i. If the share option certificates to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, state the information set forth in (8)d(a) through (f) outside the space.
- j. In the space of "Types of shares subject to share options," state the classes and features of shares subject to share options in the same manner as under (8)b and d.
- k. In the space of "Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options," state the issue price per share and amount to be incorporated into stated capital in case of the issuance of shares through the exercise of share options.

If the issue price of shares to be issued by the exercise of share options is to be indicated by a formula, state the amount to be incorporated into stated capital according to the formula.

- l. If the Statement is submitted by omitting the "Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options" or "Place to accept or brokerage claims for exercise of share options and place to handle payments thereof," set down in the notes the expected date of determination of these matters and the specific methods of determinations.
- m. In the space of "Reason and conditions for acquisition of own share options," state the matters prescribed in Article 236, paragraph (1), item (vii) of the Companies Act.
- n. In the space of "Matters related to substituted payment," if any property other than money will be the subject of contribution upon the exercise of share options, state such fact as well as the details and value of the property.
- o. In the space of "Matters related to delivery of share options upon acts of reorganization," state the matters prescribed in Article 236, paragraph (1), item (viii) of the Companies Act.
- p. For a company that has stipulated a basic policy for parties controlling financial and business decision-making (hereinafter referred to as a "basic policy" in this Form), if it issues share option certificates as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy

(so-called anti-takeover measures), state such fact outside the space.

q. In relation to the "Underwriting of share option certificates," disclose relevant information in the same manner as under (11). However, in the case of underwriting of share option certificates (meaning the share option certificates prescribed in Article 2, paragraph (6), item (iii) of the Act; the same applies in q) by the method set forth in that item, disclose relevant information pursuant to the instructions in (a) through (f) below.

(a) If the major financial instruments business operators that conclude the wholesale underwriting contracts are not decided, state the prospective major financial instruments business operators with which the wholesale underwriting contracts are planned to be concluded.

(b) In the space of "Conditions for underwriting," state the manner of underwriting, the fees payable to the underwriter, the amount of consideration for the underwriter's acquisition of share option certificates from the company, and other information.

In the case of using the indication in formula, state the fees payable to the underwriter, the amount of consideration for the underwriter's acquisition of share option certificates from the company, and other information according to the formula.

(c) In the space of "Number of share options to be underwritten," state the method for calculating the number of share options (meaning the share options prescribed in Article 2, paragraph (6), item (iii) of the Act; the same applies in (c)) represented by the share option certificates acquired by the underwriter, as well as the number of share options represented by the share option certificates supposing that all of the share option certificates subject to the underwriting are to be acquired.

(d) If the Statement is submitted by omitting the "Name of underwriter," "Address," "Number of shares underwritten" or "Conditions for underwriting," set down in the notes the expected date of determination of these matters.

(e) With regard to the public offering of share option certificates to which this Statement relates, if the relevant share option certificates fall under the category of the share certificates, etc. set forth in Article 153, paragraph (1), item (iv), (d) of the Order on Financial Instruments Business, and because of this, a financial instruments business operator for which the reporting company is a parent corporation, etc. or subsidiary corporation, etc. serves as the lead managing underwriter, set down in the notes such fact, the specific details of the relationship between the reporting company and the lead managing underwriter, the name of the financial instruments business operator which was appropriately involved in the decision as to the issue price prescribed in (d) of that item in relation to the underwriting of the relevant share option certificates, the details of the specific measures taken by that financial instruments business operator so as not to be affected by the reporting company in deciding the issue price, and the specific details of the method of determination of the issue price.

(f) If, supposing that the underwriter acquires all share option certificates subject to the underwriting, the ownership ratio of share certificates, etc. (meaning the ownership ratio of share certificates, etc. prescribed in Article 27-23, paragraph (4) of the Act; hereinafter the same applies in (f)) of the underwriter in relation to the share certificates, etc. (meaning the share certificates, etc. prescribed in paragraph (1) of that Article; hereinafter the same applies in (f)) issued by the company exceeds five percent, set down in the notes such fact as well as the ownership ratio of share certificates, etc. of the underwriter in relation to the share certificates, etc. issued by the company as of the date five days prior to the submission date of the Statement (not counting Sundays and the non-business days prescribed in Article 14-5 of the Order).

(13) Corporate bonds to be newly issued

- a. In the space of "Issues," state, for example, "_th unsecured corporate bonds (with a special provision on prohibition of providing collaterals)," "_th unsecured corporate bonds (with a special provision on limitation of provision of collaterals)," or "_th unsecured corporate bonds (with a special provision on limited inter-bond pari passu).
- b. If the corporate bonds to be newly issued are book-entry corporate bonds, it is not necessary to complete the space of "Types (registered form / bearer form)."
- c. In the space of "Issue price," state the issue value per 100 yen of face value.
- d. In the space of "Book-entry transfer institution," state the name and address of the book-entry transfer institution if the reporting company has designated the book-entry transfer institution.
- e. In the space of "Method for public offering," state an outline of the method of public offering, such as offering giving priority to shareholders or undersubscribed issuance (meaning issuance in the case of stating in the corporate bond application certificate that the corporate bonds are established even if the amount of subscription for the corporate bonds does not reach the total amount of the issue value).
- f. In the space of "Method of interest payment," state the period for calculation of interest, place of payment, etc. If the Statement is submitted by omitting the place of interest payment, set down in the notes the expected date of determination of the location and the specific method of determination.
- g. In the space of "Method of redemption," state the amount and methods for redemption (for example, retirement by purchase, voluntary redemption, and bond sinking fund).
- h. In the space of "Guarantee for collaterals," state the details, conditions, etc. if the corporate bonds are guaranteed.
- i. If the Statement is submitted by omitting the "Issue price," "Interest rate," or "Subscription handling office," set down in the notes the expected date of determination of these matters and the specific methods of determination.
- j. If the Statement is submitted by omitting the "Issue value," state the "Total amount of issue value" estimated as of the date of submission of the Statement and set down such fact in the notes.

k. In the space of "Special financial agreements," state the details of the special financial agreements provided for the protection of holders of the corporate bonds to be issued which have an effect of forfeiting the benefit of time under specific conditions and those which modify that effect, categorized between restrictions on provision of collaterals and other clauses (for example, a covenant on maintenance of net assets, a covenant on maintenance of profit, and a covenant on conversion into secured bonds).

If any special financial agreements on the guarantor company for the corporate bonds to be issued have been provided, state the details thereof.

l. In relation to the corporate bonds to be issued, if any credit rating (meaning the credit rating prescribed in Article 2, paragraph (34) of the Act; the same applies hereinafter) has been or is planned to be provided or made available for inspection by a credit rating agency (meaning the credit rating agency prescribed in paragraph (36) of that Article; the same applies hereinafter) in response to a request from the reporting company, state the following matters outside the space. If there are two or more credit ratings, state the following matters for all of such ratings.

(a) Grades pertaining to the credit rating, the trade name or name of the credit rating agency, and any other matters to identify the credit rating, as well as an explanation on the assumption and limitation concerning the credit rating according to the category of the subject-matter of the credit rating

(b) The method for obtaining information related to the matters set forth in Article 313, paragraph (3), item (iii), (a) through (k) of the Order on Financial Instruments Business publicized, pursuant to that item, by a credit rating agency in relation to the corporate bonds to be issued, during the period for subscription of the corporate bonds to be issued

In relation to the corporate bonds to be issued, if no credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state such fact outside the space.

(14) Matters related to corporate bonds with share options

Disclose relevant information in the same manner as under (12) a, g, h, i, j, k, l, m, n, o, and p.

(15) Underwriting of corporate bonds and entrustment of corporate bond management

a. Disclosure of information on short term bonds may be omitted.

b. If the major financial instruments business operators that conclude the wholesale underwriting contracts are not decided, state the prospective major financial instruments business operators with which the wholesale underwriting contracts are planned to be concluded.

c. If a corporate bond manager is not decided, state the prospective corporate bond manager with which an entrustment agreement is planned to be concluded.

d. In the space of "Conditions for underwriting," state whether the underwriting is a firm-commitment underwriting or stand-by underwriting,

- the fees payable to underwriters, and other information.
- e. In the space of "Conditions for entrustment," state the fees payable to the corporate bond manager, and other information.
 - f. If the Statement is submitted by omitting the "Name and address of underwriter," "Amount of underwriting and the conditions of underwriting," "Name and address of corporate bond manager," or "Conditions for entrustment," set down in the notes the expected date of determination of these matters.
 - g. With regard to the public offering of corporate bond certificates to which this Statement relates, if the relevant corporate bond certificates fall under the category of the share certificates, etc. set forth in Article 153, paragraph (1), item (iv), (d) of the Order on Financial Instruments Business, and because of this, a financial instruments business operator for which the reporting company is a parent corporation, etc. or subsidiary corporation, etc. serves as the lead managing underwriter, set down in the notes such fact, the specific details of the relationship between the reporting company and the lead managing underwriter, the trade name or name of the financial instruments business operator which was appropriately involved in the decision as to the issue price prescribed in (d) of that item in relation to the underwriting of the relevant corporate bond certificates, the details of the specific measures taken by that financial instruments business operator so as not to be affected by the reporting company in deciding the issue price, and the specific details of the method of determination of the issue price.
- (16) Commercial papers to be newly issued and short-term corporate bonds to be newly issued
- a. In the space of "Issue price," state the issue value per 100 yen of face value or per 100 yen of the amount of short-term corporate bonds.
 - b. In the space of "Total face value or total amount of short-term corporate bonds," state the total amount of face values of commercial papers to be issued or the total issue price of the short-term corporate bonds to be issued.
 - c. If the total issue amount of the commercial papers or short-term corporate bonds has been determined by the resolution of board of directors, etc., state the amount of limitation in the space of "Limit amount for issuance," and the outstanding balance of the limit amount for issuance as of the day immediately before the submission date of the Statement in the space of "Outstanding balance of limit amount for issuance."
 - d. In the space of "Payment date," state the due date for redemption of the commercial papers or short-term corporate bonds.
 - e. In the space of "Terms and conditions of backup lines," state the amount, conditions, etc. for the short-term borrowing facility available from the financial institution.
 - f. If the commercial papers or short-term corporate bonds to be issued are guaranteed, state the amount of stated capital and details of businesses of the guarantor in the space of "Guarantor's profile," and the details and conditions, etc. of the guarantee in the space of "Details of guarantee."
 - g. In relation to the commercial papers or short-term corporate bonds to be

issued, if any credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state the following matters outside the space. If there are two or more credit ratings, state the following matters for all of such ratings.

(a) Grades pertaining to the credit rating, the trade name or name of the credit rating agency, and any other matters to identify the credit rating, as well as an explanation on the assumption and limitation concerning the credit rating according to the category of the subject-matter of the credit rating

(b) The method for obtaining information related to the matters set forth in Article 313, paragraph (3), item (iii), (a) through (k) of the Order on Financial Instruments Business publicized, pursuant to that item, by a credit rating agency in relation to the commercial papers or short-term corporate bonds to be issued, for the period from the publication of information by the credit rating agency to the date of the issuance of the commercial papers or short-term corporate bonds to be issued

In relation to the commercial papers or short-term corporate bonds to be issued, if no credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state such fact outside the space.

(17) Covered warrants to be newly issued

a. For the covered warrants to be newly issued to which the Statement relates, state the issue name, total amount of the issue value, issue price, period for subscription, deposit for subscription, subscription handling office, payment date, details of option, the methods and conditions for requesting the exercise of options, method of settlement, and other conditions. In addition, state the matters related to credit rating in the same manner as under (13)l.

b. Clearly state the structure for issuing the covered warrant.

c. In addition to the matters set forth in a and b, state the matters which may have a material impact on the decision of investors as to the option related to covered warrants.

(18) Depository receipts to be newly issued and beneficiary certificates of securities in trust to be newly issued

a. For the depository receipts to be newly issued and beneficiary certificates of securities in trust to be newly issued, to which the Statement relates, state the issue name, total amount of the issue value, issue price, interest rates, period for subscription, deposit for subscription, subscription handling office, payment date, details of rights, the methods and conditions for requesting the exercise of rights, method of settlement, and other conditions. In addition, state the matters related to credit rating in the same manner as under (13)l.

b. Specifically state the details of securities pertaining to the rights represented by the depository receipts or beneficiary certificates of securities in trust.

c. Clearly state the structure for issuing the depository receipts or beneficiary

certificates of securities in trust.

- d. In addition to the matters set forth in a through c, state the matters which may have a material impact on the decision of investors as to the rights related to the depository receipts and beneficiary certificates of securities in trust.

(19) Amount of proceeds from new issuance

- a. If the Statement is submitted by omitting the "Issue price" or by using the indication in formula, state the "Total amount of payment" estimated as of the date of submission of the Statement and set down such fact in the notes.
- b. In the space of "Estimated amount of expenses required for issuance," state the total amount of expenses to be borne by the company.

(20) Purpose of use of proceeds

- a. Categorize the purpose of use of proceeds to be obtained by the reporting entity into fund for equipment, working capital, repayment of debts, acquisition of securities, investment in or advance to related companies, and specifically state the total amount of proceeds as well as the contents, amounts and expected time of disbursement categorized by the purpose of use of proceeds.
- b. If the proceeds are to be used for the acquisition of businesses, give an overview of the details of the business and property.

(21) Special matters to be disclosed in relation to incorporation of a company

If the following matters were specially specified in the articles of incorporation upon incorporation of the company, explain their contents, etc.

- a. Extraordinary profits to be obtained by the incorporators

State the names of the incorporators who are to obtain extraordinary profits and the contents of the extraordinary profits.

- b. Property that is agreed to be assigned to the company after its formation

State the name of the assignor as well as the contents and price of the property agreed to be assigned to the company.

- c. Cost of incorporation that should be borne by the company and remunerations for the incorporators

State the amounts of the cost of incorporation and the remunerations.

(22) Securities for secondary distribution

- a. If the Statement is submitted by omitting the "Distribution price" or by using the indication in formula, state the "Total distribution value" estimated as of the date of submission of the Statement and set down such fact in the notes.
- b. If the shares, share option certificates, corporate bonds, or commercial papers for secondary distribution are held by two or more persons, fill in the spaces of "Shares for secondary distribution," "Share option certificates for secondary distribution," "Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)," or "Commercial papers and short-term corporate bonds for secondary distribution," for each holder.
- c. If the shares for secondary distribution are corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the

space of "Classes" and disclose relevant information in the same manner as under (8)d.

- d. Fill in the space of "Details of share options" in "Share option certificates for secondary distribution" in the same manner as under (12).
- e. If the corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution) are guaranteed, state the details, conditions, etc. of the guarantee outside the space.
- f. Fill in the space of "Matters related to corporate bonds with share options" in "Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)" in the same manner as under (14).
- g. In relation to the corporate bonds for secondary distribution or the commercial papers for secondary distribution, if any credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state the following matters outside the space. If there are two or more credit ratings, state the following matters for all of such ratings.
 - (a) Grades pertaining to the credit rating, the trade name or name of the credit rating agency, and any other matters to identify the credit rating, as well as an explanation on the assumption and limitation concerning the credit rating according to the category of the subject-matter of the credit rating
 - (b) The method for obtaining information related to the matters set forth in Article 313, paragraph (3), item (iii), (a) through (k) of the Order on Financial Instruments Business publicized, pursuant to that item, by a credit rating agency in relation to the corporate bonds for secondary distribution or the commercial papers for secondary distribution, during the period for subscription of the corporate bonds for secondary distribution or the commercial papers for secondary distributionIn relation to the corporate bonds for secondary distribution or the commercial papers for secondary distribution, if no credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state such fact outside the space.
- h. If the company has designated a book-entry transfer institution, state the name and address of the book-entry transfer institution outside the space.

(23) Conditions for secondary distribution

- a. In the space of "Distribution price," state the distribution value per share in the case of conducting a secondary distribution of shares, the distribution value per share option in the case of conducting a secondary distribution of share option certificates, and the distribution value per 100 yen of face value or per 100 yen of the amount of book-entry corporate bonds in the case of conducting a secondary distribution of corporate bonds and commercial papers.
- b. In the space of "Contents of entrustment agreement for secondary distribution," state the amount of entrustment fees for secondary distribution, and treatment in the case of any securities for secondary

distribution remaining unsold.

In the case of using the indication in formula, state the amount of entrustment fees according to the formula.

- c. State the date of delivery of shares and other procedural matters necessary for the secondary distribution outside the space.
- d. If the major financial instruments business operators that conclude the wholesale underwriting contracts are not decided, state the prospective major financial instruments business operators with which the wholesale underwriting contracts are planned to be concluded.
- e. If the Statement is submitted by omitting the "Address and name of person accepting entrustment of secondary distribution," set down in the notes the expected date of determination of these matters.
- f. If the Statement is submitted by omitting the "Distribution price" or "Place to accept applications," set down in the notes the expected date of determination of these matters.

(23-2) Special matters to be disclosed in relation to private offering

Fill in this space in the case of making public offering or secondary distribution of share certificates, share option certificates, or corporate bond certificates with share options (hereinafter referred to as "share certificates, etc." in this Form) by the method of private offering (meaning the private offering prescribed in Article 19, paragraph (2), item (i), 1; hereinafter the same applies in this Form).

In the case of making public offering or secondary distribution of share certificates, etc. for the shareholders that have been stated or recorded in the shareholder register as of a certain date that is likely to cause the share certificates, etc. to be acquired by specific shareholders in light of the mode of their issuance (for example, in the case of setting an issue price or any other conditions that are likely to cause only specific shareholders to respond to the public offering or secondary distribution of share certificates, etc.), disclose relevant information by deeming that the public offering or secondary distribution will be made by the method of private offering.

(23-3) Prospective investors for private offering

State the matters set forth in a through g below pursuant to the instructions in a through g for each prospective investor (meaning parties to which the securities are to be allocated through private offering; hereinafter the same applies in this Form).

If a prospective investor is a special subscriber (meaning the special subscriber prescribed in Article 206-2, paragraph (1) or Article 244-2, paragraph (1) of the Companies Act; hereinafter the same applies in this Form), for stating matters concerning the special subscriber, state them pursuant to the instructions in h.

- a. Prospective investor's profile: State the matters specified in (a) through (d) below according to the respective categories of prospective investors set forth therein. The matters specified in (d) are to be stated to the extent possible.
 - (a) Individual: Name, address, and details of occupation
 - (b) Company submitting annual securities reports: Name, location of the

head office, and submission date of the prospective investor's latest annual securities report (including a quarterly securities report or semiannual securities report submitted after the submission of the annual securities report) already submitted as of the submission date of the Statement

(c) Corporation other than a company submitting annual securities reports: Name, location of the head office, name and contact information of the responsible person of the principal office in Japan (limited to the case where the prospective investor is a non-resident), title and name of the representative person, stated capital, details of business, and major equity investors and their contribution ratios

(d) Organization other than a company submitting annual securities reports and corporation other than a company submitting annual securities reports: Name, location, name and contact information of the responsible person of the principal office in Japan (limited to the case where the prospective investor is a non-resident), amount of contribution, purpose of establishment, major equity investors and their contribution ratios, and matters concerning its operating partners or persons similar thereto (hereinafter referred to as "operating partners, etc." in (d) and b) (the matters are those specified in (a) through (d) according to the respective categories of operating partners, etc. set forth therein)

If a prospective investor or operating partner, etc. is an individual, for stating the address, it is sufficient to state it to the municipality (meaning the municipality prescribed in Article 21, paragraph (2); the same applies in (28)b and (44)c) level.

- b. Relationship between the reporting entity and the prospective investor: If there is an important relationship between the reporting entity and the prospective investor in terms of contribution, personnel affairs, funds, technology, transactions, etc., specifically state its contents. If the prospective investor is a partnership or any other organization, and there is an important relationship between its operating partner, etc. and the reporting entity in terms of contribution, personnel affairs, funds, technology, transactions, etc., also state its specific contents.
- c. Reason for selecting the prospective investor: Specifically state the reason for and process of selecting the prospective investor.
- d. Number of shares to be allotted: State the number of shares or shares subject to share options allotted through private offering to which this Statement relates.
- e. Policy on holding of share certificates, etc.: If having confirmed the prospective investor's policy on holding of the share certificates, etc. to which this Statement relates, state the details thereof.
- f. Status of funds, etc. required for payment: Specifically state the results of having confirmed that the prospective investor holds funds or property required for payment for the private offering to which this Statement relates, and the confirmation method.
- g. Actual state of the prospective investor: In relation to the prospective investor's share certificates, etc., if there is a person that substantially has

the authority to exercise rights as a shareholder or the authority to give instructions on such exercise, or the authority to make investments, specifically state such fact and the contents of these authorities. In addition, specifically state the results of confirmation as to whether the prospective investor is an individual, corporation, or any other organization that intends to gain economic profit by using violence or force or by committing fraud or any other criminal act (hereinafter referred to as a "specified organization, etc." in g), and whether the prospective investor has any relationship with a specified organization, etc., as well as the confirmation method.

h. Matters concerning the special subscriber: State the matters specified in (a) through (c) below.

(a) Number of voting rights which the special subscriber (including its subsidiary company, etc. (meaning the subsidiary company, etc. prescribed in Article 2, item (iii)-2 of the Companies Act)) will hold if it becomes the shareholder of the shares issued (meaning the shares issued prescribed in Article 244-2, paragraph (2) of that Act; hereinafter the same applies in h) relating to the shares for subscription or share options for subscription which it has subscribed for (in the case of share options for subscription, the largest number of voting rights which the special subscriber will hold if it becomes the shareholder of the shares issued).

(b) Number of voting rights pertaining to the shares issued relating to the shares for subscription or share options for subscription referred to in (a) (in the case of share options for subscription, the largest number of voting rights pertaining to the shares issued).

(c) Number of voting rights of all shareholders in the case that all subscribers for shares for subscription become holders of the shares for subscription which they have subscribed for or the largest number of voting rights of all shareholders in the case that the special subscriber becomes the shareholder of the shares issued relating to the share options for subscription which it has subscribed for.

(23-4) Restriction on transfer of share certificates, etc.

In the case of restricting transfer of share certificates, etc. pertaining to the private offering to which this Statement relates, state such fact and the details thereof.

(23-5) Matters related to conditions for issuance

a. Specifically state the view on the reasonableness of the grounds for calculation of the issue price and the conditions for issuance.

b. If the issuance of securities through private offering to which this Statement relates (hereinafter referred to as "the issuance" in b) is determined to fall under the category of the issuance at a particularly favorable price or under particularly favorable conditions as specified by the Companies Act (hereinafter referred to as "favorable issuance" in b), specifically state the reason therefor, the process of determination, and the reason for effecting the issuance through favorable issuance. If the issuance is determined not to fall under the category of favorable issuance, specifically state the reason therefor and the process of determination. In addition, state the details of

the opinion expressed by a company auditor about the lawfulness of the issuance or evaluation by a third party which was used as a reference in making the determination, if any.

(23-6) Matters related to large-scale private offering

If any of the following cases applies as a result of conducting the private offering to which this Statement relates, state such fact and the reason therefor. In calculating the number of voting rights, if the number of shares that serves as the basis of calculation is to be decided based on the market price or any other indicator as of any single day after the day of notification, calculate the number of voting rights based on the market price or any other indicator as of the day of notification or the day immediately before that day.

- a. If the number obtained by dividing the number of voting rights pertaining to shares or shares subject to share options allotted through private offering to which this Statement relates (meaning, if the number of voting rights pertaining to shares or share options issued in exchange for acquisition of those shares or share options (including those attached to corporate bonds; hereinafter referred to as "shares, etc." in a and (23-7)a) is larger than that number of voting rights, the largest of the numbers of voting rights; hereinafter referred to as the "number of allotted voting rights" in (23-6) and (23-7)) (if private offering is conducted in parallel to public offering or secondary distribution of the share certificates, etc. to which this Statement relates or private offering has been conducted within six months prior to the submission date of the Statement, this includes the number of voting rights pertaining to shares, etc. to be allotted or have been allotted through that private offering which has been calculated in the same manner as the number of allotted voting rights (if a share split was conducted after that private offering, the number including the number of voting rights that has increased through that share split, and if consolidation of shares was conducted after that private offering, the number excluding the number of voting rights that has decreased through that consolidation of shares; hereinafter referred to as the "additional number of voting rights" in a)) by the number obtained by deducting the additional number of voting rights from the number of voting rights held by all shareholders (meaning the number of voting rights held by all shareholders to be stated in the space of "Part II. Company information," "Section 4. Information on reporting company," "1. Information on shares, etc.," "(6) Status of voting rights," "(i) Issued shares"; the same applies in b and (23-7) c) of the reporting entity becomes 0.25 or more
- b. If any person becomes a controlling shareholder (meaning a major shareholder that directly or indirectly holds a majority of the voting rights of all shareholders of the reporting entity's parent company or the reporting entity (limited to a person for which the sum of the number of voting rights held on its own account and the numbers of voting rights held by the persons set forth in (a) and (b) below exceeds 50 percent of the voting rights of all shareholders of the reporting entity)) in the case that the prospective investors hold the number of allotted voting rights they are allotted

- (a) That person's close relatives (meaning relatives within the second degree of kinship; the same applies in (b))
 - (b) Corporations or any other organizations in which that person or a close relative thereof holds a majority of the voting rights of all shareholders on its own account (hereinafter referred to as "corporations, etc." in (b)) and subsidiary companies of the corporations, etc.
 - c. If any person becomes a special subscriber through the private offering to which this Statement relates (excluding the case set forth in b)
- (23-7) Major shareholders after private offering
- a. State, in the same manner as under (44)b and c, information on major shareholders in the case that shares are allotted to prospective investors through the private offering to which this Statement relates or share options allotted through the private offering are exercised (including the case that shares, etc. are issued in exchange for acquisition of the shares or the share options; hereinafter the same applies in (23-7)).
 - b. In the case that a prospective investor becomes a major shareholder, state in the space of "Number of shares held after private offering" the number obtained by adding the number of shares pertaining to the number of allotted voting rights of the prospective investor to the number of shares held.
 - c. In the space of "Ratio of number of voting rights held to the total number of voting rights after private offering," state the ratio calculated by dividing the number of voting rights pertaining to the "Number of shares held after private offering" by the number obtained by adding the number of allotted voting rights to the number of voting rights of all shareholders (the ratio rounded off to two decimal places).
- (23-8) Necessity for large-scale private offering
- a. If the private offering to which this Statement relates falls under the category of private offering in the case prescribed in (23-6) (hereinafter referred to as "large-scale private offering" in (23-8)), specifically state the reason for conducting the large-scale private offering and the details of the determination by the board of directors regarding the effects of the large-scale private offering on existing shareholders (in the case of a stock company which has an outside director (meaning the outside director prescribed in Article 2, item (xv) of the Companies Act; hereinafter the same applies in a), if the opinion of the outside director differs from the determination by the board of directors, this includes such opinion).
 - b. Specifically state the process of making the determination to conduct large-scale private offering (in the case of hearing opinions about the large-scale private offering from persons independent from the management, confirming the intentions of shareholders in making the resolution at a shareholders meeting, or taking any other measure to ensure the appropriateness of the determination by the board of directors concerning the large-scale private offering, this includes such fact and the details thereof).
- (23-9) Plan on consolidation of shares, etc. and details thereof
- If consolidation of shares which causes any shareholder to lose voting rights

pertaining to shares of the reporting entity or other act that has an equivalent effect is planned, specifically state the purpose of that act, the planned period, method, and procedure, information on shareholders after that act, the consideration delivered to shareholders, and other details concerning that act.

(23-10) Other matters for reference

In the case of conducting private offering through secondary distribution of treasury shares (meaning the treasury shares prescribed in Article 113, paragraph (4) of the Companies Act; the same applies hereinafter) or own share options (meaning the own share options prescribed in Article 255, paragraph (1) of that Act; the same applies hereinafter), state the purpose of use of the proceeds from the secondary distribution in the same manner as under (20).

(24) Other matters to be stated

If there are photographs or drawings of factories and products and any matters to be specifically contained in the prospectus, indicate such fact and the part of the prospectus referring to these.

(25) Transition of major management indicators, etc.

a. State the changes in the following major management indicators, etc. for the latest five consolidated fiscal years (hereinafter referred to as "indicators, etc. under the Regulation on Consolidated Financial Statements" in a).

If consolidated financial statements are prepared based on designated international accounting standards or if consolidated financial statements are prepared based on Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Form) (limited to the case of preparing consolidated financial statements based on Japan's modified international standards pursuant to the provisions of that Article; hereinafter the same applies in this Form), with regard to the consolidated fiscal year to which the consolidated financial statements relate (in the case that consolidated financial statements for a consolidated fiscal year are stated based on designated international accounting standards pursuant to Instructions on Preparation (18)h of Form 4-3 or consolidated financial statements for a consolidated fiscal year are stated based on Japan's modified international standards pursuant to Instructions on Preparation (18)i of that Form, this includes that consolidated fiscal year), state the transition of indicators, etc. equivalent to the indicators, etc. under the Regulation on Consolidated Financial Statements. In this case, if condensed consolidated financial statements are prepared pursuant to the provisions of (32)e or f for the consolidated fiscal year, also state the transition of major management indicators, etc. or equivalent indicators, etc. based on the condensed consolidated financial statements.

(a) Net sales

(b) Amount of ordinary income or amount of ordinary loss

(c) Amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of

- the parent company for the current period
- (d) Amount of comprehensive income
 - (e) Amount of net assets
 - (f) Total amount of assets
 - (g) Amount of net assets per share (meaning the amount of net assets per share that must be set down in the notes pursuant to Article 44-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
 - (h) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be set down in the notes pursuant to Article 65-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
 - (i) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 65-3 of the Regulation on Consolidated Financial Statements)
 - (j) Capital adequacy ratio (meaning the ratio obtained by deducting, from the amount of net assets, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the Regulation on Consolidated Financial Statements and the amount of the non-controlling interests prescribed in Article 2, item (xii) of the Regulation on Consolidated Financial Statements, and dividing it by the total amount of assets)
 - (k) Rate of return on equity (meaning the ratio obtained by deducting, from the amount of net assets, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the Regulation on Consolidated Financial Statements and the amount of the non-controlling interests prescribed in Article 2, item (xii) of the Regulation on Consolidated Financial Statements, and dividing the amount of net income attributable to shareholders of the parent company for the current period by the derived amount)
 - (l) Price-earnings ratio (meaning the ratio obtained by dividing the share price as of the consolidated closing date (if there is no such share price, the share price as of the latest day before the consolidated closing date) by the amount of net income for the current period per share)
 - (m) Cash flows from operating activities
 - (n) Cash flows from investment activities
 - (o) Cash flows from financing activities
 - (p) Ending balances of cash and cash equivalents
 - (q) Number of employees
- b. State the transitions of the reporting company's following major management indicators, etc. for the latest five business years (or, if one business year consists of six months, 10 business years; the same applies in f).
- (a) Net sales
 - (b) Amount of ordinary income or amount of ordinary loss
 - (c) Amount of net income for the current period or net loss for the current

period

- (d) Amount of investment return or investment loss in the case of applying the equity method (meaning the amount of investment return or investment loss that must be set down in the notes pursuant to Article 8-9 of the Regulation on Financial Statements) (excluding the case where the reporting company prepares consolidated financial statements)
- (e) Stated capital
- (f) Total number of issued shares
- (g) Amount of net assets
- (h) Total amount of assets
- (i) Amount of net assets per share (meaning the amount of net assets per share that must be set down in the notes pursuant to Article 68-4, paragraph (1) of the Regulation on Financial Statements)
- (j) Amount of dividend per share (meaning the dividend of surplus (including the amount of the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act) paid based on Article 453 of that Act; the same applies hereinafter)
- (k) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be set down in the notes pursuant to Article 95-5-2, paragraph (1) of the Regulation on Financial Statements)
- (l) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 95-5-3, paragraph (1) of the Regulation on Financial Statements)
- (m) Capital adequacy ratio (meaning the ratio obtained by deducting, from the amount of net assets, the amount of share options to be presented pursuant to Article 68, paragraph (1) of the Regulation on Financial Statements, and dividing it by the total amount of assets)
- (n) Rate of return on equity (meaning the ratio obtained by deducting, from the amount of net assets, the amount of share option to be presented pursuant to Article 68, paragraph (1) of the Regulation on Financial Statements, and dividing the amount of net income for the current period by the derived amount)
- (o) Price-earnings ratio (meaning the ratio obtained by dividing the share price as of the balance sheet date (if there is no such share price, the share price as of the latest day before the balance sheet date) by the amount of net income for the current period per share)
- (p) Dividend payout ratio (meaning the ratio obtained by dividing the amount of dividend per share by the amount of net income for the current period per share)
- (q) Cash flows from operating activities (excluding the case where the reporting company prepares consolidated financial statements)
- (r) Cash flows from investment activities (excluding the case where the reporting company prepares consolidated financial statements)

- (s) Cash flows from financing activities (excluding the case where the reporting company prepares consolidated financial statements)
 - (t) Ending balances of cash and cash equivalents (excluding the case where the reporting company prepares consolidated financial statements)
 - (u) Number of employees
- c. The price-earnings ratio set forth in a(l) and b(o) may be calculated by using the diluted amount of net income for the current period per share in lieu of the amount of net income for the current period per share. However, add a note of such fact in that case.
- d. If the average number of temporary employees at consolidated companies and the reporting company is stated in the space of "5. Company's employees," state the average number of temporary employees as a figure excluded from the main figure, along with the number of employees set forth in a(q) and b(u).
- e. Along with the amount of dividend per share set forth in b(j), state the interim dividend per share as a figure included in the main figure.
- f. State the transition of the total shareholder return in the latest five years (meaning the ratio obtained by dividing the sum of the values set forth in (a) and (b) by the reporting company's share price as of the last day of the business year six business years earlier (or, if one business year consists of six months, 11 business years earlier) (if there is no such share price, the share price as of the latest day before the last day of that business year) or the ratio calculated by another similar method) while making comparison with the total return on the share price index (meaning a numerical value calculated based on the price of share certificates listed on a financial instruments exchange (limited to a value which comprehensively expresses the price level of multiple issues of shares) or a numerical value equivalent thereto) selected by the reporting company in the latest five years. However, this is not required to be stated in the case of a mutual company.

In the case of using the ratio calculated by another similar method, also state an outline of the calculation method, and if consolidation of shares or share split was conducted during the latest five business years, state the transition while considering the effects of the consolidation of shares or share split.

- (a) The reporting company's share price as of the last day of each business year in the latest five business years (if there is no such share price, the share price as of the latest day before the last day of the business year; if the shares are registered with an authorized financial instruments firms association as over-the-counter traded securities, use the quotation publicized by the authorized financial instruments firms association, and if any quotation price is available for any other issues of shares, use that quotation price)
- (b) The cumulative amounts of dividend per share distributed during the periods from the reporting company's business year five business years earlier through each business year related to each last day of business referred to in (a)

g. State the changes in the reporting company's share prices as follows. However, they are not required to be stated in the case of a mutual company.

(a) State the highest/lowest share prices for each business year in the latest five years.

(b) If the shares are listed on a financial instruments exchange, state a quotation of a main financial instruments exchange and set down in the notes the name of the financial instruments exchange.

If two or more classes of shares are listed on a financial instruments exchange, state it for each class.

(c) If the shares are registered with an authorized financial instruments firms association as over-the-counter traded securities, state the quotation publicized by the authorized financial instruments firms association and also set down such fact in the notes.

If two or more classes of shares are registered with an authorized financial instruments firms association, state it for each class.

(d) If any quotation price is available for any other issues of shares, state the quotation price and also set down such fact in the notes.

(26) Company's history

Briefly state the background of incorporation, change of trade name, and material matters related to the corporate group (such as merger, change in business, incorporation or acquisition of major associated companies, and listing) for the period between the date of incorporation (this is to be the date of registration of incorporation) of the reporting company and the submission date of the Statement.

(27) Details of business

a. Explain in a systematic and easy-to-understand manner matters such as the details of main businesses operated by the reporting company and associated companies, and how the reporting company or associated companies constituting the relevant business are positioned in that business, as of the latest reference date of submission of the Statement (hereinafter referred to as the "latest reference date"), including their association with segment information (if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, information equivalent thereto; hereinafter the same applies in this Form), and also indicate the status thereof by using a business structure chart or the like.

Also state the names of the major associated companies engaged in the relevant business for each category stated in the segment information.

b. If continuous and close business ties exist between the reporting company and its related party (excluding the reporting company's associated company), explain in a systematic and easy-to-understand manner matters such as the details of the relevant business and how the related party is positioned in that business, and also indicate the status thereof by including the information in the business structure chart or the like.

c. If the reporting company falls under the category of the specified listed company, etc. prescribed in Article 49, paragraph (2) of the Cabinet Office

Order on Restrictions on Securities Transactions (Cabinet Office Order No. 59 of 2007), specifically state such fact and the details thereof.

(28) Outline of associated companies

- a. Categorize each of the reporting company's associated companies (excluding non-consolidated subsidiary companies and affiliated companies to which the equity method is not applied; hereinafter the same applies in (28)) in the latest consolidated fiscal year into parent company, subsidiary company, affiliated company, or any other associated company, and state its name, address, stated capital or contribution, details of major business, the ratio of voting rights in the associated company held by the reporting company, and details of relationship between the reporting company and the associated company (meaning details of relationship such as interlocking directors, etc., financial assistance, business transactions, leasing of equipment, and business alliance). However, with regard to immaterial associated companies, it is allowable to state only the number of those companies.

If consolidated financial statements are not prepared, state the status of the reporting company's parent company, affiliated companies, and any other associated companies in the latest business year in the same manner as under these instructions.

- b. For stating the address, it is sufficient to state it to the municipality level. With regard to details of major business, it is sufficient to state the segment name that is stated in the segment information.
- c. With regard to the ratio of voting rights in the associated company held by the reporting company, if any voting rights are indirectly held by the reporting company's other subsidiary company, state the ratio of the total number of voting rights in the associated company held by the reporting company and that other subsidiary company to the total number of voting rights in the associated company, and also state the ratio of the total number of the indirectly held voting rights as a figure included in the main figure.
- d. If there is a company, etc. (meaning a company, partnership or other equivalent business entity (including those equivalent thereto in a foreign country); the same applies hereinafter) that has been judged to be a subsidiary company or affiliated company as a result of the existence of any persons that are found to exercise their voting rights in accordance with the wishes of the reporting company due to their close ties with the reporting company in terms of investment, personnel, funds, technology, transactions, etc. or any persons who have agreed to exercise their voting rights in accordance with the wishes of the reporting company, also state the ratios of voting rights held by these persons.
- e. If the associated company is the parent company or any other associated company, state the ratio of voting rights in the reporting company held by the parent company or that other associated company.
- f. If the address, etc. of the associated company is stated in the item "Transactions with related parties," disclosure of that information may be omitted by clearly indicating such fact.
- g. State the following matters with regard to each of the associated companies.

- (a) If there is an associated company that falls under the category of a specified subsidiary company as of the latest reference date, such fact
 - (b) If there is an associated company that has submitted a Statement or annual securities report as of the latest reference date, such fact
 - (c) If there is an associated company which is in a state of insolvency (meaning a state in which the total amount of liabilities exceeds the total amount of assets; the same applies in (d)) that has a material impact on consolidated financial statements, such fact and the amount of insolvency
 - (d) If consolidated financial statements are not prepared, and there is a material associated company which is in a state of insolvency, such fact and the amount of insolvency
- h. If the ratio of the net sales of a consolidated subsidiary company (excluding internal net sales between consolidated companies) to the net sales disclosed in the consolidated financial statements in the latest consolidated fiscal year exceeds 10 percent, state such fact and that consolidated subsidiary company's net sales, amount of ordinary income (or amount of ordinary loss), amount of net income for the current period (or amount of net loss for the current period), amount of net assets, and total amount of assets (hereinafter referred to as "major profit and loss information, etc." in h) in the latest consolidated fiscal year.

However, if the consolidated subsidiary company has submitted a Statement or annual securities report, or if the ratio of the consolidated subsidiary company's net sales (including internal net sales or transfer amount between segments) to the net sales disclosed in the segment information in the latest consolidated fiscal year exceeds 90 percent, disclosure of major profit and loss information, etc. may be omitted by clearly indicating such reason.

(29) Company's employees

- a. State the number of employees (meaning the number of full-time workers; hereinafter the same applies in (29)) of consolidated companies as of the latest reference date in association with segment information.

Also, state the number, average age, average years of service, and average annual salary (including bonuses) of the reporting company's employees as of the latest reference date, as well as the number of employees in association with segment information.

- b. If a consolidated company or the reporting company has a considerable number of temporary employees, indicate the average number of such workers employed during the one year until the latest reference date as a figure excluded from the main figure. However, disclosure of that information may be omitted if the total number of the temporary employees is less than 10 percent of the number of employees.
- c. If there was a significant increase or decrease in the number of employees of a consolidated company or the reporting company during the one year until the latest reference date, state such circumstances, and if there was a notable matter to be stated, etc. in the company's relationship with the labor union during that period, briefly state such fact.

(30) Business management policy, business management environment, problems to be dealt with, etc.

- a. State details of the business management policy, business management strategy, etc. of consolidated companies (if consolidated financial statements are not prepared, the reporting company; hereinafter the same applies in (30), (31)a, (33)a, (37), and (56)d(f)) as of the latest reference date. When stating these, include an explanation of the management's recognition of the consolidated companies' business management environment (such as corporate structure, conditions of the market in which the companies conduct business, competitive edge over competitors, details of major products and services, customer base, and sales network), and state the information in association with the details of business stated pursuant to the provisions of (27)a. If there are any objective indicators, etc. for judging the state of achievement of business management goals, state the details thereof.
- b. Specifically state, in association with the business management policy, business management strategy, etc., matters such as the details of and the policy for dealing with business and financial problems which the consolidated companies should deal with as a priority that exist as of the latest reference date.
- c. If the company discloses prospective matters, state that these matters are based on the judgment as of the submission date of the Statement.

(31) Business-related risks, etc.

- a. From among the matters concerning the business status, status of accounting, etc. disclosed in the Statement, specifically state information on major risks which the management recognizes as being likely to have a material impact on the consolidated companies' financial position, operating results, and cash flow status (hereinafter referred to as "operating results, etc." in a and (32)) (meaning matters that are likely to have a material impact on the decision of investors, such as abnormal fluctuations in consolidated companies' operating results, etc., dependence on specific business partners / products / technology, etc., specific legal regulations / trade practices / business management policy, occurrence of important lawsuits, etc., and important matters concerning officers / major shareholders / associated companies, etc.; hereinafter the same applies in a), such as stating the extent and timing of the likelihood that the risks will arise, details of the impact given to the consolidated companies' operating results, etc. if the risks arise, and countermeasures for the risks. State these matters in an easy-to-understand manner while considering the importance of the risks and the extent of their association with the business management policy/strategy, etc.
- b. If there is an event or circumstance that would raise material doubt about an assumption that the reporting company will stay in business in the future or any other event that would have a material impact on the reporting company's business management (hereinafter referred to as a "material event, etc." in b), state such fact and its specific details in an easy-to-understand manner. In addition, state details of analysis/study of the

material event, etc. and countermeasures for eliminating or rectifying the material event, etc. in a specific and easy-to-understand manner.

c. If the company discloses prospective matters, state that these matters are based on the judgment as of the submission date of the Statement.

(32) Management's discussion and analysis of financial position, operating results, and cash flow status

a. State an outline of the status of operating results, etc. so as to enable investors to make appropriate judgment concerning the business status, status of accounting, etc. disclosed in the Statement, and state details of analysis/study of the status of operating results, etc. from the management's viewpoint in a specific and easy-to-understand manner. Include the matters set forth in (a) through (d) below in the outline of the status of operating results, etc., and the matters set forth in (e) through (g) below in the details of analysis/study of the status of operating results, etc. from the management's viewpoint.

(a) State an outline of the status of operating results, etc. and cash flow status (with regard to the cash flow status for a cumulative quarterly consolidated accounting period (meaning the cumulative quarterly consolidated accounting period prescribed in Article 3, item (vii) of the Regulation on Quarterly Financial Statements; hereinafter the same applies in this Form), limited to the case where the company referred to a quarterly consolidated cash flow statement (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated cash flow statement; hereinafter the same applies in this Form) pursuant to the proviso to (64)) for the entire business and for each category stated in the segment information for the latest consolidated fiscal year and, if the company referred to a quarterly consolidated balance sheet (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated balance sheet; hereinafter the same applies in this Form) pursuant to the proviso to (61), for the cumulative quarterly consolidated accounting period pertaining to the quarterly consolidated balance sheet, or, if the company referred to an interim consolidated balance sheet (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to an interim consolidated balance sheet; hereinafter the same applies in this Form), for the interim consolidated accounting period pertaining to the interim consolidated balance sheet (hereinafter referred to as the "latest consolidated fiscal year, etc." in this Form), while making comparison with the same period of the previous year (excluding the same quarterly consolidated accounting period of the previous year or the same interim consolidated accounting period of the previous year).

(b) State the following matters concerning the state of production, receipt of

orders, and sales in the latest consolidated fiscal year and, if the company referred to an interim consolidated balance sheet pursuant to the proviso to (61), in the interim consolidated accounting period pertaining to the interim consolidated balance sheet.

i. Results of production, receipt of orders, and sales (state them in association with segment information while making comparison with the same period of the previous year (excluding the previous interim consolidated accounting period))

If there were significant changes in the results of production, receipt of orders, and sales, the details thereof

ii. If there were significant changes in the production capacity, prices of major raw materials, purchase/selling prices of major products, etc., or if there are any other notable matters concerning production, receipt of orders, sales, etc., details thereof in association with segment information

(c) If the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61), and if there were significant changes in the results of production, receipt of orders, and sales in the cumulative quarterly consolidated accounting period pertaining to the quarterly consolidated balance sheet, state the details thereof.

(d) If there are major customers, state the sales results and the ratio of the sales results to the total sales results for each customer for the latest two consolidated fiscal years, etc. However, disclosure of that information may be omitted for customers for which that ratio is less than 10 percent.

(e) With regard to operating results, etc., state the recognition from the management's viewpoint and details of analysis/study (for example, analysis of factors that have a material impact on operating results) for the entire business and for each category stated in the segment information in association with the details of the business management policy, business management strategy, etc. stated pursuant to (30)a and in association with details of other items disclosed in the Statement. Also state information on capital resources and liquidity of funds. State these matters in a specific and easy-to-understand manner by, for example, if there is a business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals, stating how the management analyzes/studies the operating results, etc. in light of the business management policy, business management strategy, etc. or the indicator, etc.

(f) When stating details of analysis/study of the cash flow status and information on capital resources and liquidity of funds, state them in a specific and easy-to-understand manner by, for example, also stating the management's recognition of the trends in demand for funds, including the method and status of fund procurement and major purpose of use of funds.

(g) State information that supplements the accounting policies stated in "Section 5. Status of accounting" with regard to accounting estimates used

for preparing consolidated financial statements and assumptions used for those estimates which are important, such as details of uncertainties in the estimates and the assumptions and the impact that changes in those values have on operating results, etc. However, if all or part of the matters to be stated are set down in the notes in "Section 5. Status of accounting," disclosure of the matters set down in the notes may be omitted by stating such fact.

- b. If the company discloses prospective matters, state that these matters are based on the judgment as of the submission date of the Statement.
- c. If consolidated financial statements are not prepared, state, in the same manner as under a and b, an outline of the status of operating results, etc. and the details of analysis/study of the status of operating results, etc. from the management's viewpoint for the latest business year and, if the company referred to a quarterly balance sheet pursuant to the proviso to (68), for the cumulative quarterly accounting period (meaning the cumulative quarterly accounting period prescribed in Article 3, item (vi) of the Regulation on Quarterly Financial Statements; hereinafter the same applies in this Form) pertaining to the quarterly balance sheet, or, if the company referred to an interim balance sheet, for the interim accounting period pertaining to the interim balance sheet (hereinafter referred to as the "latest business year, etc." in this Form).
- d. If consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, after stating details of analysis/study of the status of operating results, etc. from the management's viewpoint, add a space for "Information on differences in major items concerning the outline of the status of operating results, etc.," and state matters concerning the differences (such as the estimated amounts of differences; the same applies in e and f) between major items (such as items concerning earnings; the same applies in e and f) in the consolidated financial statements for the latest consolidated fiscal year prepared based on designated international accounting standards or Japan's modified international standards and equivalent items in the consolidated financial statements for the latest consolidated fiscal year if they were to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII). However, this is not required to be stated if a reporting company that prepared consolidated financial statements by using the terminology, forms, and preparation methods that are required with regard to issuance, etc. of American depositary receipts (referred to as "U.S. standards" in f) based on Article 95 of the Regulation on Consolidated Financial Statements or paragraph (3) of the Supplementary Provisions of the Cabinet Office Order Partially Amending the Regulation on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Cabinet Office Order No. 11 of 2002) in the consolidated fiscal year immediately preceding the consolidated fiscal year in which the company started preparing consolidated financial statements based on designated international accounting standards or Japan's modified

international standards (if there are two or more such consolidated fiscal years, meaning the latest one) (such company is referred to as a "company applying U.S. standards" in e) prepared consolidated financial statements based on designated international accounting standards or Japan's modified international standards.

- e. If the reporting company started preparing consolidated financial statements for the latest consolidated fiscal year based on designated international accounting standards, after stating details of analysis/study of the status of operating results, etc. from the management's viewpoint, add a space for "Parallel disclosure information," and state the condensed consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year (meaning consolidated financial statements prepared by summarizing the accounting titles of consolidated financial statements to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on Japan's modified international standards if consolidated financial statements were prepared based on Japan's modified international standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year) in the same manner as under (60)a, and state any changes in material matters that serve as the basis for preparing the condensed consolidated financial statements in accordance with the Regulation on Consolidated Financial Statements.

In addition, state matters concerning the differences between major items in the consolidated financial statements for the latest consolidated fiscal year prepared based on designated international accounting standards and equivalent items in the consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year if they were to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII).

However, this is not required to be stated if the reporting company discloses consolidated financial statements prepared in accordance with designated international accounting standards in the first Statement it submits or if it is a company applying U.S. standards.

- f. If the reporting company started preparing consolidated financial statements for the latest consolidated fiscal year based on Japan's modified international standards, after stating details of analysis/study of the status of operating results, etc. from the management's viewpoint, add a space for "Parallel disclosure information," and state the condensed consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year (meaning consolidated financial statements prepared by summarizing the accounting

titles of consolidated financial statements to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on designated international accounting standards if consolidated financial statements were prepared based on designated international accounting standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on U.S. standards if consolidated financial statements were prepared based on U.S. standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year) in the same manner as under (60)a, and state any changes in material matters that serve as the basis for preparing the condensed consolidated financial statements in accordance with the Regulation on Consolidated Financial Statements.

In addition, if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) or designated international accounting standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, state matters concerning the differences between major items in the consolidated financial statements for the latest consolidated fiscal year prepared based on Japan's modified international standards and equivalent items in the consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year if they were to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII).

However, this is not required to be stated if the reporting company discloses consolidated financial statements prepared in accordance with Japan's modified international standards in the first Statement it submits.

(33) Material contracts, etc. for business management

- a. If any of the consolidated companies has concluded a material contract for business management, such as a contract for the lease of or entrustment of management of the entire or a major part of business, contract for sharing with others the entirety of profit and loss of business, or technical assistance contract, state an outline thereof. If there was a material change in or cancellation of such contract between the day of commencement of the latest consolidated fiscal year (the latest business year if consolidated financial statements are not prepared; hereinafter the same applies in (33)) and the submission date of the Statement, state the details thereof.
- b. Between the day of commencement of the latest consolidated fiscal year and the submission date of the Statement, if the implementation of an absorption-type merger or consolidation-type merger was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions

of the absorption-type merger or consolidation-type merger, status of succeeded assets/liabilities, the number of shares or any other property of the company which becomes the company surviving an absorption-type merger or the company incorporated in a consolidation-type merger to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger or the company disappearing in a consolidation-type merger (including the case where shares, etc. of a company other than the company which becomes the company surviving an absorption-type merger are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the company surviving an absorption-type merger (if the property to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger is securities other than those issued by the company which becomes the company surviving an absorption-type merger, this includes the issuer of those securities) or the company incorporated in a consolidation-type merger after the absorption-type merger or the consolidation-type merger.

- c. Between the day of commencement of the latest consolidated fiscal year and the submission date of the Statement, if the implementation of a transfer or acceptance of transfer of all or part of material business was decided by an organ which is responsible for making decisions on the execution of operations, state an outline thereof.
- d. Between the day of commencement of the latest consolidated fiscal year and the submission date of the Statement, if the implementation of a share exchange or share transfer was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the share exchange or share transfer, the number of shares or any other property of the company which becomes the wholly owning parent company resulting from a share exchange or the wholly owning parent company incorporated in a share transfer (hereinafter referred to as the "wholly owning parent company resulting from a share exchange, etc." in d and (67)e) to be allotted per share of the company which becomes the wholly owned subsidiary company resulting from a share exchange or the wholly owned subsidiary company resulting from a share transfer (hereinafter referred to as the "wholly owned subsidiary company resulting from a share exchange, etc." in d and (67)e) (including the case where shares, etc. of a company other than the company which becomes the wholly owning parent company resulting from a share exchange are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the wholly owning parent company resulting from a share exchange, etc. (if the property to be allotted per share or equity of the company which becomes the wholly owned subsidiary company resulting from a share exchange is securities other than those issued by the wholly owning parent company resulting from a share exchange, this includes the issuer of those securities) after the share exchange or share transfer.

e. Between the day of commencement of the latest consolidated fiscal year and the submission date of the Statement, if the implementation of an absorption-type company split or incorporation-type company split was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type company split or incorporation-type company split, status of assets/liabilities succeeded to or having another succeed to, the number of shares or any other property of the company which becomes the company succeeding in an absorption-type split or the company incorporated in an incorporation-type split to be allotted to the company which becomes the company splitting in an absorption-type split or the company splitting in an incorporation-type split (including the case where shares, etc. of a company other than the company which becomes the company succeeding in an absorption-type split are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the company succeeding in an absorption-type split (if the property to be allotted to the company which becomes the company splitting in an absorption-type split is securities other than those issued by the company succeeding in an absorption-type split, this includes the issuer of those securities) or the company incorporated in an incorporation-type split after the absorption-type company split or incorporation-type company split.

(34) Research and development activities

State the status of research and development activities (such as the purpose of research, major research challenges, research results, and research systems) and the amount of research and development expenses in the latest consolidated fiscal year, etc. (the latest business year, etc. if consolidated financial statements are not prepared; hereinafter the same applies in (35) and (59)h) in association with segment information.

(35) Outline of capital investment, etc.

Generally explain the purpose, details, and amount of capital investment in the latest consolidated fiscal year, etc. in association with segment information. In this case, if it is found to be appropriate to state these matters not only for investments in tangible fixed assets, but also those in intangible fixed assets / long-term prepaid expenses, or deferred assets, etc., state matters on such investments as well, and make such fact clear.

If there was disposal or sale, etc. of important facilities or equipment, state the details and amount thereof in association with segment information.

(36) Major facilities and equipment

a. With regard to major facilities and equipment (including those leased from a party other than a consolidated company; hereinafter the same applies in a) as of the end of the latest consolidated fiscal year (if the company referred to an interim consolidated balance sheet pursuant to the proviso to (61), as of the interim consolidated closing date pertaining to the interim consolidated balance sheet), state, separately for the reporting company, domestic subsidiary companies, and overseas subsidiary companies, the company

name (excluding the case of the reporting company), the name of the place of business, location, details of the facilities or equipment, the book value by type of facilities or equipment (in the case of land, also indicate the area thereof), and the number of employees in association with segment information.

If many places of business for engaging in similar business have been established, the matters may be stated collectively for each type of business or for each region, while indicating the name of the representative place of business.

If the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61), and if any of the following cases applied to major facilities and equipment during the cumulative quarterly consolidated accounting period pertaining to the quarterly consolidated balance sheet, state the details respectively specified therein:

- (a) If there were significant changes due to new installation, suspension of use, large-scale repair, disposal, or sale, etc.: the details thereof
- (b) If there were significant changes in the new installation, suspension of use, large-scale repair, disposal, or sale, etc. that was planned as of the end of the latest consolidated fiscal year: the details thereof
- b. If consolidated financial statements are not prepared, state matters in the same manner as under a with regard to major facilities and equipment (including those that are leased) as of the end of the latest business year (if the company referred to an interim balance sheet pursuant to the proviso to (68), as of the interim closing date pertaining to the interim balance sheet).

If the company referred to a quarterly balance sheet pursuant to the proviso to (68), state matters in the same manner as under a with regard to major facilities and equipment during the cumulative quarterly accounting period pertaining to the quarterly balance sheet.

- c. If any major facilities or equipment are leased from a party other than a consolidated company (from another party, if consolidated financial statements are not prepared; hereinafter the same applies in c) or are leased to a party other than a consolidated company, or there is suspension of use of machinery or equipment that has a material impact on the production capacity (meaning the case where it affects the production capacity by 10 percent or more), state the details thereof.
- (37) Plan on installation, disposal, etc. of facilities and equipment
- If there was a plan on new installation, expansion, repair, disposal, or sale, etc. of important facilities and equipment by a consolidated company as of the latest reference date, state the details thereof (such as the name of the place of business, location, details of the facility or equipment, planned amount of investment (total amount and already paid amount), method of fund procurement (meaning the distinction between funds from capital increase, funds from corporate bond issuance, own funds, borrowing, etc.), planned starting and completing year and month, and increased capacity after the completion) in association with segment information.
- (38) Total number of shares and other information

- a. In the space of "Total number of authorized shares," state the total number of authorized shares or the total number of authorized shares in a class specified in the articles of incorporation as of the submission date of the Statement.

If the company is a company with class shares, state the total number of authorized shares in a class for each class of shares, and in the space of "Total," state the total number of authorized shares.

- b. In "Issued shares," state "Classes," "Number of shares issued," "Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered," and "Description" for each class of issued shares.
- c. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the space of "Classes."
- d. In the space of "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares, state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters listed in the items of Article 108, paragraph (1) of the Companies Act and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters listed in the items of Article 107, paragraph (1) of the Companies Act, state the specific details thereof. However, if the same details are stated in the space of "Description" in "Shares to be newly issued," it is allowable to state such fact alone.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the space, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- e. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters outside the space.
- (a) In cases where Article 19, paragraph (9) applies, the contents of the derivatives transactions or other transactions provided in that paragraph
- (b) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or any other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, such fact)
- (c) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no such agreement, such fact)

- (d) If the reporting entity knows that there is an agreement made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the content thereof
 - (e) Other matters necessary to ensure the protection of investors
 - f. If the company issues shares of two or more different classes with different provisions and conditions regarding the matters set forth in the items of Article 108, paragraph (1) of the Companies Act (hereinafter referred to as "two or more classes of shares"), and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features thereof, state such fact and the reason therefor outside the space. In this case, if there is any matter to be particularly stated in relation to the holding of shares or the exercise of voting rights, state the details thereof.
 - g. In the space of "Number of shares issued," state the number of shares issued as of the latest reference date.
 - h. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property outside the space.
 - i. In the case of a cooperative financial institution, state information separately for ordinary equity investment and preferred equity investment (the same applies in "1. Information on shares, etc.," "(3) Changes in total number of issued shares, stated capital, etc." through "3. Dividend policy").
 - j. In the case of a mutual company, this information is not required to be stated (the same applies in "1. Information on shares, etc.," "(4) Information on each shareholder" through "(7) Contents of share ownership system for officers and employees").
- (39) Contents of stock option system
- a. If any resolution has been made to grant share option certificates to directors, employees, etc., state the date of the resolution and the categories and numbers of the persons subject to the grant for each resolution, and if no such resolution has been made, state that there is no applicable information.
 - b. If share option certificates have been or are to be granted based on the resolution, state the following matters relating to those share options as of the last day of the latest business year.
 - If share option certificates are to be granted based on the resolution, also state those matters as of the end of the month immediately preceding the month containing the submission date of the Statement. However, if the contents to be stated as of the end of the month immediately preceding the month containing the submission date of the Statement have not changed from the contents as of the last day of the latest business year, disclosure of information as of the end of the month immediately preceding the month containing the submission date of the Statement may be omitted by stating such fact.
- (a) Number of share options
 - (b) Class, content, and number of shares subject to share options

- (c) Amount to be paid in on exercise of share options
 - (d) Exercise period of share options
 - (e) Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options
 - (f) Conditions for exercise of share options
 - (g) Matters related to transfer of share options
 - (h) Matters related to delivery of share options upon acts of reorganization (meaning the matters prescribed in Article 236, paragraph (1), item (viii) of the Companies Act)
 - (i) If any property other than money will be the subject of contribution upon the exercise of share options, such fact as well as the details and value of the property
- c. If the company has granted subscription rights for new shares which are deemed to be share options pursuant to Article 19, paragraph (1) of the Act on the Arrangement of Related Acts that Accompany the Enforcement of Acts that Revise Parts of the Commercial Code, etc. (Act No. 129 of 2001; referred to as the "Act on the Arrangement of Related Acts for Revision of the Commercial Code, etc." in (41)c) or rights for acquiring shares from the company by paying a predetermined value, disclose relevant information in the same manner as under b.
- d. If the company has issued share options of different contents with different provisions and conditions regarding the matters set forth in the items of Article 236, paragraph (1) of the Companies Act, disclose relevant information for each category of share options with the same contents.
- e. If all or part of the matters to be stated pursuant to a through d are set down in the notes pertaining to stock options in "Section 5. Status of accounting," disclosure of the matters set down in the notes may be omitted by stating such fact in "(i) Contents of stock option system."
- (40) Description of rights plan
- a. If the company issues share options as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), state the date of resolution and the persons subject to the grant with regard to issuance of the share options, as well as the matters set forth in (39)b(a) through (i) as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement, matters concerning acquisition clause, and status of establishment of trust, for each resolution, and if it has not issued such share options, state that there is no applicable information. However, if the contents to be stated as of the end of the month immediately preceding the month containing the submission date of the Statement have not changed from the contents as of the last day of the latest business year, disclosure of information as of the end of the month immediately preceding the month containing the submission date of the Statement may be omitted by stating such fact.
 - b. In addition to the matters set forth in a, disclose relevant information in the

same manner as under (39)c and d.

(41) Status of other share options, etc.

- a. If the company issues share options other than those stated in "(2) Status of share options, etc.," "(i) Contents of stock option system" and "(ii) Description of rights plan" or corporate bonds with share options, state the date of resolution with regard to issuance of the share options or the corporate bonds with share options, as well as the matters set forth in (39)b(a) through (i) as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement, and the number of share options which are own bonds with share options, for each resolution, and if it has not issued such share options, state that there is no applicable information. If the company issues corporate bonds with share options, also state the balance thereof. However, if the contents to be stated as of the end of the month immediately preceding the month containing the submission date of the Statement have not changed from the contents as of the last day of the latest business year, disclosure of information as of the end of the month immediately preceding the month containing the submission date of the Statement may be omitted by stating such fact.
- b. If there are any other rights that enable the holder to request the reporting company to issue new shares, disclose relevant information in the same manner as for share options or corporate bonds with share options.
- c. If the company issues convertible corporate bonds or corporate bonds with warrants which are deemed to be corporate bonds with share options pursuant to Article 19, paragraph (2) of the Act on the Arrangement of Related Acts for Revision of the Commercial Code, etc. or securities with warrants which are deemed to be share option certificates pursuant to paragraph (3) of that Article (referred to as "old convertible corporate bonds, etc." in (42)b), state the balance, convertible value, and amount to be incorporated into stated capital concerning convertible corporate bonds or the balance of share options and the issue price and amount to be incorporated into stated capital concerning shares to be issued by the exercise of share options as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement. However, if the contents to be stated as of the end of the month immediately preceding the month containing the submission date of the Statement have not changed from the contents as of the last day of the latest business year, disclosure of information as of the end of the month immediately preceding the month containing the submission date of the Statement may be omitted by stating such fact.
- d. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact, the nature of the corporate bond certificates, etc. with share options subject to exercise value change, and the matters set forth in (38)e(a) through (e).
- e. In addition to the matters set forth in a through d, disclose relevant information in the same manner as under (39)d.

(42) Changes in total number of issued shares, stated capital, etc.

a. State the increase or decrease in the total number of issued shares, stated capital, and capital reserve for the latest five years (or, as of the date of last increase or decrease in the case where there was no increase or decrease in the total number of issued shares, stated capital, and capital reserve during this period).

b. For the increase in the total number of issued shares, stated capital, and capital reserve by the issuance of new shares, state the manner of issuance of new shares (for example, whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders), the issue price and amount incorporated into stated capital outside the space.

In the case of merger, disclose the name of the counterparty to merger and merger ratio outside the space.

For the increase in the total number of issued shares, stated capital, and capital reserve by way of exercise of share options (including exercise of rights represented by old convertible corporate bonds, etc.), disclose the total amount for each business year, and state such fact outside the space.

For the increase in the stated capital in the case of capitalization of reserves specified by law, such as retained earnings reserve, capital reserve, or reassessment reserve, or capitalization by appropriation of surplus, state the details thereof outside the space.

For the decrease in the total number of issued shares, stated capital, and capital reserve, disclose the reason, capital reduction ratio, etc. outside the space.

c. In the case of a mutual company, omit the statement concerning the total number of issued shares, state information by replacing the phrase "stated capital, and capital reserve" with "total amount of funds, etc." in a and b, and set down in the notes an outline of the funds, etc. and the amount of the reserve for redemption of funds. The "funds, etc." means funds and the reserve for redemption of funds prescribed in Article 56 of the Insurance Business Act.

(43) Information on each shareholder

a. Disclose "Information on each shareholder" as of the latest reference date. However, if it is difficult to disclose the information as of the latest reference date, information as of the last day of the latest business year (or, if one business year consists of one year, as of the day corresponding to this day if the company is deemed to be a company whose business year consists of six months) may be disclosed.

If the company has consented to have the shares, etc. it issues handled by a book-entry transfer institution based on the Corporate Bond Transfer Act (referred to as a "company that has consented to book-entry transfer" in (44)c), it may state the overall status of shares as of the record date relating to the notice to all shareholders (meaning the notice under Article 151, paragraph (1) of that Act).

If the company issues two or more classes of shares, disclose information

clarifying the status by holder for each class.

- b. In the space of "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. In the space of "Foreign corporations, etc.," state the information separately for non-individuals such as corporations established under laws and regulations of a foreign country and individuals that have foreign nationality.
- d. In the space of "Status of shares less than one unit," state the total number of shares less than one unit.

(44) Information on major shareholders

- a. State "Information on major shareholders" as of the latest reference date.
- b. In the space of "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. State about 10 major shareholders holding the largest number of shares in descending order (excluding the reporting company), and for shareholders that are deemed to have no voting rights pursuant to Article 67, paragraph (1) of the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006), also state such fact. However, if the company issues shares of two or more different classes and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features thereof, also state about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality level.

If a company that has consented to book-entry transfer has disclosed information as of a day other than the latest reference date, and it has identified any change to major shareholders between the day on which the disclosed information is based and the latest reference date, set down the details of the change in the notes.

- d. Between the last day of the latest business year and the latest reference date, if there has been any change to major shareholders, set down such fact in the notes.
- e. If a statement of large-volume holdings, etc. pertaining to share certificates, etc. issued by the company was made available for public inspection pursuant to Article 27-30-7 of the Act or the company was sent a copy of a statement of large-volume holdings, etc. (including the case where it is deemed to be sent pursuant to Article 27-30-11, paragraph (4) of the Act), and the status of holding of share certificates, etc. of the submitter of the document disclosed in that statement of large-volume holdings, etc. differs from the contents disclosed in the shareholder register, confirm and state the substantial holding status.

If the disclosed contents differ considerably and it is not possible to confirm the substantial holding status, set down in the notes such fact and the contents disclosed in the statement of large-volume holdings, etc.

(45) Status of voting rights

- a. State "Information on major shareholders" as of the latest reference date.

With regard to the shares to be stated in each space, if the company issues two or more classes of shares, disclose information clarifying the number for each class of shares.

- b. In the space of "Shares with no voting rights," state the total number and features of shares with no voting rights (excluding shares less than one unit; the same applies in e).
- c. In the space of "Shares with restricted voting rights (treasury shares, etc.)," state, for each class, the total number and features of shares with restricted voting rights (excluding shares less than one unit; the same applies in d and e) for which the company has no voting rights pursuant to Article 308, paragraph (2) of the Companies Act (hereinafter referred to as "treasury shares" in this Form, Form 3, Form 4-3, and Form 5) and those for which the company has no voting rights pursuant to Article 67 of the Regulation for Enforcement of the Companies Act (hereinafter referred to as "reciprocally held shares" in this Form, Form 3, Form 4-3, and Form 5).
- d. In the space of "Shares with restricted voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with restricted voting rights other than those that fall under c.
- e. In the space of "Shares with full voting rights (treasury shares, etc.)," state, for each class, the total number and features of shares other than shares with no voting rights and shares with restricted voting rights (excluding shares less than one unit; hereinafter referred to as "shares with full voting rights" in this Form, Form 3, Form 4-3, and Form 5), which are treasury shares and reciprocally held shares.
- f. In the space of "Shares with full voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with full voting rights other than those that fall under e.
- g. In the space of "Shares less than one unit," state, for each class, the total number of shares less than one unit.
- h. In the space of "Number of shares held in others' names," state the number of shares held in another person's name (or under a fictitious name), and state the reason for holding them in another person's name as well as the name and address of the registered holder outside the space.

With regard to shares for which the company is the holder in the shareholder register, but which are not substantially held by the company, state such fact and the number of those shares outside the space.

(46) Contents of share ownership system for officers and employees

- a. If the reporting company has introduced a system that uses a trust or any other structure for acquiring or purchasing its shares for the purpose of their continuous acquisition by or sale to officers, employees or other workers (including the subject employees prescribed in Article 16, paragraph (1), item (vii)-2, (a), 1. of the Order on Definitions) of the reporting company or a shareholding association targeting these persons (hereinafter referred to as a "shareholding association for officers and employees" in (46)) based on a

certain plan (hereinafter referred to as a "share ownership system for officers and employees"), specifically state the matters set forth in (a) through (c) below:

(a) Outline of the share ownership system for officers and employees (such as the structure of the share ownership system for officers and employees, and in the case of using a trust, the content of the beneficial interest)

(b) Total number and total amount of shares planned for acquisition by or sale to a shareholding association for officers and employees

(c) Scope of persons that are able to receive beneficial interests or any other rights under the share ownership system for officers and employees

b. If the reporting company has not introduced the system, this information, including the item name, is not required to be stated.

(47) Status of acquisition, etc. of treasury shares

State the status of acquisition, etc. of treasury shares in the latest business year and between the last day of the latest business year and the submission date of the Statement (referred to as the "latest period" in this Form) for each reason for acquisition of treasury shares and for each class of shares. If the period during which the company is able to acquire treasury shares by resolution of shareholders meeting or board of directors (referred to as the "acquisition period" in this Form) or a part of that period is included in the latest business year or the latest period, disclose this information even if the company did not acquire treasury shares by resolution of shareholders meeting or board of directors in the latest business year or the latest period.

(48) Class of shares, etc.

State the reason for acquisition of treasury shares and the class of shares pertaining to the acquisition. With regard to the reason for acquisition, it is sufficient to state which of the cases set forth in the items of Article 155 of the Companies Act applies.

(49) Status of acquisition by resolution of shareholders meeting

a. In the space of "Status of resolution at the shareholders meeting," state the date of resolution at the shareholders meeting and the acquisition period determined by resolution, the total number of shares (hereinafter referred to as the "number of authorized shares" in (49)), and the total value (referred to as the "total amount of authorized shares" in this Form). If any matters other than the acquisition period, the number of authorized shares, and the total amount of authorized shares were determined by resolution at the shareholders meeting, state the details of the resolution outside the space.

b. In the space of "Total number and value of remaining authorized shares," state the number obtained by subtracting the total number of treasury shares pertaining to the resolution acquired in and before the latest business year from the number of authorized shares (referred to as the "number of remaining authorized shares" in c and d) and the amount obtained by subtracting the total value of treasury shares pertaining to the resolution acquired in and before the latest business year from the total amount of authorized shares (referred to as the "total amount of remaining authorized shares" in c and d).

- c. In the space of "Ratio of unacquired authorized shares as of the last day of the latest business year," state the ratio calculated by dividing the number of remaining authorized shares by the number of authorized shares and the ratio calculated by dividing the total amount of remaining authorized shares by the total amount of authorized shares.
 - d. In the space of "Ratio of unacquired authorized shares as of the submission date," state the ratio calculated by subtracting the total number of treasury shares pertaining to the resolution acquired in the latest period from the number of remaining authorized shares, and dividing it by the number of authorized shares, and the ratio calculated by subtracting the total value of treasury shares pertaining to the resolution acquired in the latest period from the total amount of remaining authorized shares, and dividing it by the total amount of authorized shares.
 - e. Outside the space, state the amount of payment in the case of occurrence of the deficit prescribed in Article 465 of the Companies Act, the outline of acquisition in the case of acquisition of treasury shares by way of tender offer bid, and other information.
- (50) Status of acquisition by resolution of board of directors
- a. In the space of "Status of resolution at the board of directors meeting," state the date of resolution at the board of directors meeting and the acquisition period determined by resolution, the total number of shares (hereinafter referred to as the "number of resolution type of shares" in (50)), and the total value (hereinafter referred to as the "total amount of resolution type of shares" in (50)). If any matters other than the acquisition period, the number of resolution type of shares, and the total amount of resolution type of shares were determined by resolution at the board of directors meeting, state the details of the resolution outside the space.
 - b. In the space of "Total number and value of remaining resolution type of shares," state the number obtained by subtracting the total number of treasury shares pertaining to the resolution acquired in and before the latest business year from the number of resolution type of shares (referred to as the "number of remaining resolution type of shares" in c and d) and the amount obtained by subtracting the total value of treasury shares pertaining to the resolution acquired in and before the latest business year from the total amount of resolution type of shares (referred to as the "total amount of remaining resolution type of shares" in c and d).
 - c. In the space of "Ratio of unacquired resolution type of shares as of the last day of the latest business year," state the ratio calculated by dividing the number of remaining resolution type of shares by the number of resolution type of shares and the ratio calculated by dividing the total amount of remaining resolution type of shares by the total amount of resolution type of shares.
 - d. In the space of "Ratio of unacquired shares as of the submission date," state the ratio calculated by subtracting the total number of treasury shares pertaining to the resolution acquired in the latest period from the number of remaining resolution type of shares, and dividing it by the number of

resolution type of shares, and the ratio calculated by subtracting the total value of treasury shares pertaining to the resolution acquired in the latest period from the total amount of remaining resolution type of shares, and dividing it by the total amount of resolution type of shares.

- e. Outside the space, state the amount of payment in the case of occurrence of the deficit prescribed in Article 465 of the Companies Act, the outline of acquisition in the case of acquisition of treasury shares by way of tender offer bid, and other information.

(51) Acquisition not based on resolution of shareholders meeting or board of directors

State, in the same manner as under (49), the details of acquisition of treasury shares not based on resolution of shareholders meeting or board of directors.

(52) Status of disposal of acquired treasury shares and holding of treasury shares

- a. State the status of disposal of acquired treasury shares, categorized into "Acquired treasury shares for which subscribers were solicited (meaning the solicitation prescribed in Article 199, paragraph (1) of the Companies Act)," "Acquired treasury shares which were canceled," and "Acquired treasury shares which were transferred in relation to merger, share exchange, or company split."

If disposal was conducted by any other method, state the details thereof in an easy-to-understand manner in the space of "Other."

- b. With regard to the status of holding of treasury shares, state the number of treasury shares held as of the last day of the latest business year and as of the submission date of the Statement.

(53) Dividend policy

- a. For a dividend policy, disclose a basic policy for dividend (in the case of a mutual company, policy dividend), a basic policy on the number of occasions of dividends in each business year, a decision-making body for dividend, the approach for the decision of dividends in the latest business year, and the purpose of use of internally retained funds.

If the distributed property is a property other than money, disclose the details thereof, and if the company has granted a right to demand the stock company to deliver money in lieu of the distributed property in such case, also disclose the contents of the right.

If it is specified in the articles of incorporation that the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act may be distributed, state such fact.

- b. If the company distributed the dividend of surplus prescribed in Article 453 of the Companies Act (hereinafter referred to as "dividend of surplus") in the latest business year, set down in the notes the date of resolution of shareholders meeting or board of directors and the total amount of dividend for each resolution, and the amount of dividend per share, as to the dividend of surplus.
- c. Between the day of commencement of the business year containing the submission date of the Statement and the submission date of the Statement,

if any distribution of dividend of surplus was resolved by a shareholders meeting or board of directors, set down in the notes such fact, the date of resolution, total amount of dividend distributed through the dividend of surplus, and the amount of dividend per share.

d. If the company receives restriction on dividend of surplus under provisions of law other than the Companies Act or under a contract, set down in the notes such fact and the details thereof.

(54) Outline of corporate governance

a. If the reporting company is an issuer of the securities set forth in Article 24, paragraph (1), item (i) or (ii) of the Act (excluding the regulated securities prescribed in Article 5, paragraph (1) of the Act) (hereinafter referred to as a "listed company, etc." in (54) through (58)), state the reporting company's basic concept of corporate governance, and specifically state an outline of the reporting company's corporate governance system (including a committee voluntarily established by the reporting company with regard to corporate governance or an equivalent thereto) (including statement of the name, purpose, and authority of the established organ and the names of its members (for a person who is the head of the organ, also state the title, and for a person who is the reporting company's outside director (meaning the outside director prescribed in Article 2, item (xv) of the Companies Act that is an outside officer (meaning the outside officer prescribed in Article 2, paragraph (3), item (v) of the Regulation for Enforcement of the Companies Act; hereinafter the same applies in a and (57)b); hereinafter the same applies in this Form) or outside company auditor (meaning the outside company auditor prescribed in item (xvi) of that Article that is an outside officer; hereinafter the same applies in this Form), also state such fact)) and the reason for adopting that corporate governance system. In addition, state other matters concerning the reporting company's corporate governance (such as the status of development of an internal control system, the status of development of a risk management system, and the status of development of a system for ensuring proper business operations of the reporting company's subsidiary companies) in a specific and easy-to-understand manner.

If the company has concluded the agreement prescribed in Article 427, paragraph (1) of the Companies Act with directors (excluding executive directors, etc. (meaning the executive directors, etc. prescribed in Article 2, item (xv), (a) of that Act); the same applies in b), accounting advisors, company auditors, or financial auditors (so-called agreement limiting liability), state an outline of the contents of the agreement (if measures are taken so that the properness of duties of the directors, accounting advisors, company auditors, or financial auditors will not be impaired by the agreement, this includes the details thereof).

If the system of resolution of board of directors by special directors prescribed in Article 373, paragraph (1) of the Companies Act has been established, state the details thereof.

b. If the reporting company is not a listed company, etc., state matters

concerning the reporting company's corporate governance (such as details of the company's organs, the status of development of an internal control system, the status of development of a risk control system, the status of development of a system for ensuring proper business operations of the reporting company's subsidiary companies, and details of officers' remunerations (categorized between those for inside directors and for outside directors)) in a specific and easy-to-understand manner.

If the company has concluded the agreement prescribed in Article 427, paragraph (1) of the Companies Act with directors, accounting advisors, company auditors, or financial auditors (so-called agreement limiting liability), state the outline of the contents of the agreement (if measures are taken so that the properness of duties of the directors, accounting advisors, company auditors, or financial auditors will not be impaired by the agreement, this includes the details thereof).

If the system of resolution of board of directors by special directors prescribed in Article 373, paragraph (1) of the Companies Act has been established, state the details thereof.

- c. If the reporting company has a basic policy, state the matters set forth in Article 118, item (iii) of the Regulation for Enforcement of the Companies Act.
- d. In lieu of matters concerning the reporting company's corporate governance, the company may state matters concerning corporate governance of consolidated companies. In that case, state such fact.
- e. If, in the articles of incorporation, the company provides for a fixed number of directors or restrictions on the qualifications of directors, or has provisions that differ from the Companies Act with regard to the requirements for resolution on appointment or dismissal of directors, state the details thereof.
- f. If the company has decided that matters for resolution at a shareholders meeting may be resolved by the board of directors, state those matters and the reason therefor, if the company provides in the articles of incorporation that matters for resolution by the board of directors are not allowed to be resolved at a shareholders meeting, state those matters and the reason therefor, and if the company has changed the requirements for special resolution at a shareholders meeting, state the details thereof and the reason therefor.
- g. If the company is a company with class shares, and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features thereof, state such fact and the reason therefor. In this case, if there is any matter to be particularly stated in relation to the holding of shares or the exercise of voting rights, state the details thereof.
- h. If the company has decided that, when conducting a transaction in which interests are likely to conflict between the company and a specific shareholder, it will take measures to prevent the interests of the shareholder (excluding a shareholder that is a party to the transaction) from being harmed (such as establishing a so-called special committee), state such fact and the specific details thereof.

(55) Company's officers

- a. State the number of officers by gender outside the space, and state the ratio of female officers in parentheses.
- b. In the space of "Brief biographical outline," state a brief biographical outline of major points in the career of each officer as of the submission date of the Statement (such as the year and month of joining the company, the title immediately before assuming office as officer, a biographical outline of major points in the career after assuming office as officer, the title in the case of assuming office as representative director of another major company, and the prior job in the case of joining the company through a mid-career job change).
- c. In the space of "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).

If the company issues two or more classes of shares, state the number of shares for each class.

- d. In the case of incorporation of a company, disclose relevant information on incorporators in the same manner as for officers. In this case, in the space of "Number of shares held," state the number of shares planned to be underwritten.
- e. If any officers are relatives within the second degree of kinship, set down the details thereof in the notes.
- f. In the case of a mutual company, information in the space of "Number of shares held" is not required to be stated.
- g. If the company is a company with accounting advisor(s), and the accounting advisor is a corporation, state the corporation name of the accounting advisor in the space of "Name" and a brief history of the accounting advisor in the space of "Brief biographical outline."
- h. If the company issues shares of different classes with different provisions with regard to the matter set forth in Article 108, paragraph (1), item (ix) of the Companies Act, and any officer has been appointed by shareholders of such class, set down such fact in the notes outside the space.
- i. If an officer is an outside director or outside company auditor, set down such fact in the notes outside the space.
- j. If the reporting company is a listed company, etc., state information as follows:

(a) If the company has appointed any outside director or outside company auditor, state in a specific and easy-to-understand manner the number of outside directors and/or outside company auditors, as well as the personal relationship, capital relationship, or business relationship, or any other interests between the outside directors and/or outside company auditors and the reporting company.

State in a specific and easy-to-understand manner the functions and roles played by the outside director or outside company auditor in corporate governance of the reporting company, details of standards or policy concerning independence from the reporting company for appointing the outside director or outside company auditor (if there are no such

standards or policy, such fact), and the reporting company's view on the status of appointment of the outside director or outside company auditor. In addition, state in a specific and easy-to-understand manner mutual coordination between the supervision or audit by the outside director or outside company auditor and internal audit, company auditors' audit (meaning audit by the audit and supervisory committee in the case of a company with an audit and supervisory committee, and audit by the audit committee in the case of a company with a nominating committee, etc.; the same applies in (56)) and financial audit, and relationship with the internal control division.

(b) If the company has not appointed any outside director or outside company auditor, specifically state such fact and the internal system adopted in lieu of such director or company auditor, as well as the reason for adopting the internal system.

k. If the reporting company is not a listed company, etc., state in a specific and easy-to-understand manner the personal relationship, capital relationship, or business relationship, or any other interests between the outside directors and/or outside company auditors and the reporting company.

(56) Status of audit

a. State the status of company auditors' audit as follows:

(a) State in a specific and easy-to-understand manner the organization, members (if any company auditor, audit and supervisory committee member, or audit committee member that has considerable knowledge related to finance and accounting is included, also state the details thereof), and procedure of company auditors' audit.

(b) State the status of activities of the reporting company's company auditors and board of company auditors (meaning the reporting company's audit and supervisory committee in the case of a company with an audit and supervisory committee, and the reporting company's audit committee in the case of a company with a nominating committee, etc.; the same applies in d) in the latest business year (such as the frequency of the meetings, main items discussed, status of attendance of individual company auditors, and activities of full-time company auditors).

b. If the reporting company is a listed company, etc., state the status of internal audit, etc. as follows:

(a) State in a specific and easy-to-understand manner the organization, members, and procedure of internal audit.

(b) State in a specific and easy-to-understand manner mutual coordination between internal audit, company auditors' audit, and financial audit, and relationship between these audits and the internal control division.

c. If the reporting company is not a listed company, etc., state the status of internal audit, etc. as follows:

(a) State in a specific and easy-to-understand manner the organization, members, and procedure of internal audit.

(b) State in a specific and easy-to-understand manner mutual coordination between internal audit, company auditors' audit, and financial audit.

- d. State the status of financial audit as follows:
- (a) If a certified public accountant, etc. for audits (meaning the certified public accountant, etc. for audits prescribed in Article 19, paragraph (2), item (ix)-4; hereinafter the same applies in this Form and Form 2-5) of the reporting company is an audit corporation, state the following matters concerning the audit corporation:
 - i. Name of the audit corporation
 - ii. If the audit corporation has continuously provided audit-related services (meaning the audit-related services prescribed in Article 24-3, paragraph (3) of the Certified Public Accountants Act) with regard to the reporting company's financial documents, such period (referred to as the "continuous audit period" in (b)).
 - iii. Name of the certified public accountant (including the foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Certified Public Accountants Act; the same applies hereinafter) that has executed the services
 - iv. Constitution of assistants for audit services
 - (b) If a certified public accountant, etc. for audits of the reporting company is a certified public accountant, state the name of the certified public accountant, constitution of assistants for audit services, and the examination system for audit certification. In addition, if the continuous audit period of the certified public accountant that has executed the services exceeds seven accounting periods, state the continuous audit period.
 - (c) Specifically state the reason that the reporting company selected the certified public accountant, etc. for audits stated pursuant to (a) or (b), including the policy which the reporting company takes into consideration in selecting a certified public accountant, etc. (including the matter set forth in Article 126, item (iv) of the Regulation for Enforcement of the Companies Act). In addition, if the reporting company is the company with financial auditors prescribed in Article 2, item (xi) of the Companies Act as of the last day of the latest business year, and the certified public accountant, etc. for audits is the same person as the financial auditor, state the details of the matters set forth in Article 126, item (v) or (vi) of that Regulation, if such matters are or should be included in the business report, and state the reason for selecting the certified public accountant, etc. for audits.
 - (d) If there has been a change (meaning the change prescribed in Article 19, paragraph (2), item (ix)-4; hereinafter the same applies in this Form and Form 2-5) to the certified public accountant, etc. for audits in the latest two consolidated fiscal years, etc. (the latest two business years, etc. if consolidated financial statements are not prepared) state such fact. In addition, if an extraordinary report has been submitted based on that item with regard to that change, also state the matters (for the matters set forth in c(2) through (6) of that item, outlines thereof) stated in the extraordinary report.

(e) If the reporting company's company auditors and board of company auditors evaluated the reporting company's certified public accountant, etc. for audits, state such fact and details thereof.

(f) State auditor's remuneration, etc. as follows:

- i. State the remuneration that was paid in the latest two consolidated fiscal years, etc. (the latest two business years, etc. if consolidated financial statements are not prepared; hereinafter the same applies in this Form) or that should be paid by the reporting company and its consolidated subsidiary companies to the certified public accountant, etc. for audits, categorizing it between remuneration for audit certification services (meaning the services prescribed in Article 2, paragraph (1) of the Certified Public Accountants Act; hereinafter the same applies in this Form and Form 2-5) and remuneration for other services (hereinafter referred to as "non-auditing services" in i, ii, and Form 2-5). In this case, if remuneration for non-auditing services is stated, state the details of the non-auditing services.
- ii. State the remuneration that was paid in the latest two consolidated fiscal years, etc. or that should be paid by the reporting company and its consolidated subsidiary companies to persons that belong to the same network (meaning an organization including a certified public accountant or audit corporation and foreign audit firm, etc. (meaning a person that makes it the person's practice to audit or certify financial documents for fees at the request of others in a foreign country in compliance with the laws and regulations of the foreign country) that provide services under a common name in two or more countries) as the certified public accountant, etc. for audits, categorizing it between remuneration for audit certification services and remuneration for non-auditing services (however, excluding the details of remuneration to be stated pursuant to i and details of remuneration that are immaterial as auditor's remuneration, etc. of consolidated companies). In this case, if remuneration for non-auditing services is stated, state the details of the non-auditing services.
- iii. In addition to details of remuneration to be stated pursuant to i and ii, if there is any important remuneration for audit certification services concerning consolidated companies in the latest two consolidated fiscal years, state details thereof in a specific and easy-to-understand manner.
- iv. If the reporting company has a policy on determination of the amount of remuneration for certified public accountants, etc. for audits, state an outline of the policy.
- v. If the reporting company was the company with financial auditors prescribed in Article 2, item (xi) of the Companies Act as of the last day of the latest business year, state the reason that the board of company auditors gave the consent referred to in Article 399, paragraph (1) of that Act.

(57) Remuneration for officers, etc.

If the reporting company is a listed company, etc. state the remuneration, etc.

(meaning remuneration, bonus, and other property benefits received from the company as consideration for the execution of duties which pertain to the latest business year or for which the amount received or to be received in the latest business year has become clear (excluding those stated in an annual securities report pertaining to any business year before the latest business year); hereinafter the same applies in (57)) for the reporting company's officers (meaning directors, company auditors, and executive officers, and including those who had retired by the last day of the latest business year; hereinafter the same applies in (57)) as follows:

a. State the details and determination method of the policy on determination of the amount or calculation method of remuneration, etc. for the reporting company's officers as of the submission date of the Statement. In addition, if the company does not have such policy, state such fact.

If remuneration, etc. calculated based on an indicator of the status of profit, indicator of the status of the market price of shares, or any other indicator of business performance of the reporting company or its associated company (hereinafter referred to as "performance-based remuneration" in (57)) are included in remuneration, etc. for the reporting company's officers, and the company has a policy on determination of the payment ratios of performance-based remuneration and other remuneration, etc., state details of the policy. In addition, state the indicator pertaining to the performance-based remuneration, the reason for selecting the indicator, and the determination method of the amount of the performance-based remuneration.

If the reporting company has a policy on determination of the amount or calculation method of remuneration, etc. for the reporting company's officers for each job title, state the details of the policy.

If the reporting company is not a company with a nominating committee, etc. and there is a resolution of a shareholders meeting concerning remuneration, etc. for officers, state the date of resolution of the shareholders meeting and details of the resolution (if the resolution provides for matters concerning two or more officers, this includes the number of officers pertaining to the provisions). In this case, if there is no such resolution of a shareholders meeting, state the details of the matters specified in the articles of incorporation with regard to the remuneration, etc. for the reporting company's officers.

b. State the total amount of remuneration, etc., the total amount of remuneration, etc. by type (meaning such categories as fixed remuneration, performance-based remuneration, and retirement allowance, etc.; hereinafter the same applies in b), and the number of target officers, categorized between directors (excluding audit and supervisory committee members and outside directors), audit and supervisory committee members (excluding outside directors), company auditors (excluding outside company auditors), executive officers, and outside officers (hereinafter referred to as "officer category" in b).

For each officer of the reporting company, state the name, officer category, the total amount of remuneration, etc. received as the reporting company's

officer (if the officer also receives remuneration, etc. as an officer of a major consolidated subsidiary company, this includes that remuneration, etc.; hereinafter referred to as "consolidated remuneration, etc." in b), and the amount of consolidated remuneration, etc. by type, categorized between the reporting company and each major consolidated subsidiary company (however, this may be limited to persons that receive a total amount of consolidated remuneration, etc. of 100 million yen or more).

If there is any material employee salary paid to persons that double as employees and officers, state the total amount, the number of target officers, and the details thereof.

If performance-based remuneration is included in remunerations, etc. for the reporting company's officers, state the target and actual values of the indicator pertaining to the remuneration, etc. for the reporting company's officers in the latest business year.

- c. State the name, details of authority, and scope of discretion of a person that has the authority to decide the policy on determination of the amount or calculation method of remuneration, etc. for the reporting company's officers. If there is a committee involved in deciding the policy on determination of the amount or calculation method of remuneration, etc. for the reporting company's officers (meaning a committee voluntarily established by the reporting company or an equivalent thereto; hereinafter referred to as a "committee, etc." in c), state an outline of its procedure. In addition, state the details of activities of the reporting company's board of directors (compensation committee in the case of a company with a nominating committee, etc.) and committee, etc. in the process of determining the amount of remuneration, etc. for the reporting company's officers in the latest business year.

(58) Status of holding of shares

If the reporting company is a listed company, etc., state the status of holding of shares of the reporting company as follows:

- a. With regard to shares that are investment securities (meaning the investment securities set forth in Article 32, paragraph (1), item (i) of the Regulation on Financial Statements and equivalents thereto, including those held by the reporting company and reported under a separate account title such as securities deposited as guarantee) reported on the reporting company's balance sheet for the latest business year (excluding shares held by the reporting company as trust property; hereinafter referred to as "investment shares" in (58)), state the standards and concept of the categorization between investment shares held for the purpose of pure investment and those held for purposes other than pure investment.
- b. With regard to investment shares held for purposes other than pure investment (these may be limited to shares pertaining to share certificates listed on the financial instruments exchange prescribed in Article 2, paragraph (16) of the Act; hereinafter the same applies in b), state the reporting company's holding policy and method for verifying the reasonableness of the holding. In addition, with regard to investment shares

held for purposes other than pure investment, state the details of verification made by the board of directors, etc. as to the appropriateness of holding individual issues.

- c. Categorize investment shares held for purposes other than pure investment into non-listed shares (meaning shares other than those pertaining to share certificates which are the securities set forth in Article 24, paragraph (1), item (i) or (ii) of the Act, share certificates listed on a financial instruments exchange in a foreign country (meaning the financial instruments exchange in a foreign country prescribed in Article 2-12-3, item (iv), (b) of the Order), and other securities equivalent thereto; the same applies in d and e) and other shares, and state the following matters for each category:
 - (a) Number of issues and the total amount of the amounts reported on the balance sheet
 - (b) With regard to issues for which the number of shares in the latest business year changed from the number of shares in the previous business year, the number of issues for which the number of shares increased, the total acquisition value relating to the increase in the number of shares, and the reason for the increase, as well as the number of issues for which the number of shares decreased, and the total sales value relating to the decrease in the number of shares.
- d. With regard to investment shares held for purposes other than pure investment (excluding non-listed shares; hereinafter referred to as "specified investment shares" in d) and shares for which the reporting company has authority to exercise voting rights or authority to instruct exercise of voting rights as a shareholder based on a trust agreement or any other agreement or provisions of law (hereinafter referred to as "authority to exercise voting rights" in d) for purposes other than pure investment (excluding shares held by the reporting company as trust property and non-listed shares; hereinafter referred to as "deemed held shares" in d) for which, in each of the latest business year and the previous business year, the amount reported on the balance sheet (in the case of deemed held shares, the amount obtained by multiplying the market value of the shares as of the last day of the business year by the number of shares subject to the authority to exercise voting rights; hereinafter the same applies in d) for each issue exceeds one percent of the amount of stated capital of the reporting company (if the total amount of the shareholders' equity prescribed in Article 60 of the Regulation on Financial Statements is less than the amount of stated capital, that total amount) (if the total number of issues of the shares is less than 60, the 60 issues with the largest amounts reported on the balance sheet in descending order (if they include 11 or more issues of deemed held shares, the 10 issues with the largest amounts reported on the balance sheet in descending order, and in the case of specified investment shares, the 50 issues with the largest amounts reported on the balance sheet in descending order; however, if specified investment shares are less than 50 issues, the number of issues of deemed held shares to be disclosed is the number obtained by subtracting the number of issues of the specified investment shares from 60)),

specifically state the following matters for each issue, categorizing them between specified investment shares and deemed held shares. In this case, if shares of the same issue are included in specified investment shares and deemed held shares, and the respective numbers of shares (in the case of deemed held shares, the number of shares subject to authority to exercise voting rights; hereinafter the same applies in d) and the amounts reported on the balance sheet have not been totaled, state such fact:

- (a) Issue name
 - (b) Number of shares
 - (c) Amount reported on the balance sheet
 - (d) Purpose of holding (in the case of deemed held shares, details of the authority to exercise voting rights and any other authority the reporting company has with regard to the shares)
 - (e) Quantitative effects of holding in association with the reporting company's business management policy, business management strategy, etc., details of business, and segment information (if it is difficult to state quantitative effects of holding, such fact and the method for verifying the reasonableness of the holding)
 - (f) Reason for increase in the number of shares (limited to issues for which the number of shares in the latest business year increased from the number of shares in the previous business year)
 - (g) Whether or not the issuer of the shares holds shares of the reporting company
- e. Categorize investment shares held for the purpose of pure investment into non-listed shares and other shares, and state the matters set forth in (a) and (b) below for each category. In addition, if the purpose of holding of any investment shares was changed from pure investment to a purpose other than pure investment or changed from a purpose other than pure investment to pure investment during the latest business year, state the issue name, number of shares, and the amount reported on the balance sheet for each issue, categorizing them by type of change.
- (a) Number of issues and the total amount of the amounts reported on the balance sheet in the reporting company's latest business year and the previous business year
 - (b) Total amounts of dividends income, profit or loss on sale, and valuation gain or loss in the reporting company's latest business year
- f. If the reporting company is a company whose main business is to conduct business management of subsidiary companies, state information on the company, from among the reporting company and its consolidated subsidiary companies, for which the amount reported on the balance sheet with respect to investment shares (hereinafter referred to as the "amount of investment shares reported" in f) in the latest business year was the largest (hereinafter referred to as the "largest holding company" in f; if the largest holding company's amount of investment shares reported in the latest business year does not exceed two-thirds of the amount reported on the consolidated balance sheet with respect to shares categorized as consolidated investment

securities (meaning the investment securities prescribed in Article 30, paragraph (1), item (i) of the Regulation on Consolidated Financial Statements (excluding shares of the non-consolidated subsidiary companies and affiliated companies prescribed in Article 30, paragraph (2) of the Regulation on Consolidated Financial Statements)) in the reporting company's latest consolidated fiscal year, the largest holding company and the company for which the amount of investment shares reported is the second largest in the latest business year) in the same manner as under b through e, categorizing them by company. In this case, the amount of stated capital in d is to mean the amount of stated capital of the reporting company, and the phrase "the 60 issues with the largest amounts reported on the balance sheet in descending order" is deemed to be replaced with "the 10 issues with the largest amounts reported on the balance sheet in descending order" for companies other than the largest holding company (including the reporting company in the case where the reporting company is not the largest holding company).

(59) Status of accounting

- a. If a company operating the business set forth in the appended list of the Regulation on Financial Statements prepares consolidated financial statements, quarterly consolidated financial statements, interim consolidated financial statements, financial statements, quarterly financial statements, and interim financial statements (referred to as "consolidated financial statements, etc." in e and f) pursuant to or in the same manner as under the provisions of a special law or regulation or rules, state such fact.
- b. If consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements are prepared based on designated international accounting standards, state such fact.
If consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements are prepared based on Japan's modified international standards, state such fact.
- c. If consolidated financial statements, quarterly consolidated financial statements, or interim consolidated financial statements are not prepared, state such fact and the reason for not preparing them.
- d. If the reporting company has not prepared consolidated financial statements, but prepared financial statements based on designated international accounting standards pursuant to Article 129, paragraph (2) of the Regulation on Financial Statements, state such fact.
- e. If the reporting company makes special efforts for ensuring the appropriateness of the consolidated financial statements, etc. it submits pursuant to the provisions of the Act, state such fact and the specific details of the efforts.
- f. If the company has developed a system to enable the specified company complying with designated international accounting standards prescribed in Article 1-2 of the Regulation on Consolidated Financial Statements to appropriately prepare consolidated financial statements, etc. based on designated international accounting standards (such as allocating an officer

or employee who has sufficient knowledge of designated international accounting standards), state such fact and the specific details of the system.

If the company has developed a system to enable the specified company complying with Japan's modified international standards prescribed in Article 1-3 of the Regulation on Consolidated Financial Statements to appropriately prepare consolidated financial statements, etc. based on Japan's modified international standards (such as allocating an officer or employee who has sufficient knowledge of Japan's modified international standards), state such fact and the specific details of the system.

- g. If the company has received audit certification from a certified public accountant or audit corporation for consolidated financial statements, etc., state such fact and the name of the certified public accountant or audit corporation.
- h. If the company changed the accounting period in the latest consolidated fiscal year, etc., state such fact and details of the change.
- i. If the special company submitting financial statements prescribed in Article 1-2 of the Regulation on Financial Statements prepares financial statements pursuant to Article 127 of the Regulation on Financial Statements, state such fact.

(60) Consolidated financial statements

- a. With regard to the consolidated balance sheet, consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement, consolidated statement of changes in net assets, and consolidated cash flow statement (if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, statements equivalent thereto; hereinafter the same applies in this Form), state the statements for the latest consolidated fiscal year prepared pursuant to the provisions of the Regulation on Consolidated Financial Statements. However, if consolidated financial statements for the consolidated fiscal year immediately prior to the latest consolidated fiscal year are not stated in the Statement or annual securities report submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act (excluding the case where the audit report attached to this Statement contains a statement under Article 4, paragraph (2) of the Order on Audit Certification), state the consolidated financial statements for the latest two consolidated fiscal years (excluding the comparative information prescribed in Article 8-3 of the Regulation on Consolidated Financial Statements; hereinafter referred to as "consolidated financial statements for the latest two consolidated fiscal years" in this Form), arranging the information for the consolidated fiscal year immediately prior to the latest consolidated fiscal year on the left-hand side, and information for the latest consolidated financial year on the right-hand side.

In addition, in the case of referring to a quarterly consolidated balance sheet, quarterly consolidated profit and loss statement and quarterly

consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement; hereinafter the same applies in this Form), quarterly consolidated cash flow statement, and statement of changes in equity (limited to the case of preparing quarterly consolidated financial statements based on designated international accounting standards or Japan's modified international standards) or interim consolidated balance sheet, interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to an interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement; hereinafter the same applies in this Form), interim consolidated statement of changes in net assets (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to an interim consolidated statement of changes in net assets; hereinafter the same applies in this Form), and interim consolidated cash flow statement (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to an interim consolidated cash flow statement; hereinafter the same applies in this Form) pursuant to the proviso to (61), proviso to (62), proviso to (63), and proviso to (64), respectively state them below the consolidated financial statements referred to pursuant to the provisions of (61), (62), (63), and (64).

- b. When preparing consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Consolidated Financial Statements, Regulation on Quarterly Consolidated Financial Statements, and Regulation on Interim Consolidated Financial Statements, designated international accounting standards, or Japan's modified international standards, and appropriately state material matters that serve as the basis for preparing consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements, notes to be included, consolidated supplementary schedules (if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent thereto; the same applies in (65)), and other matters according to the actual state of the company.

c. The audit report, quarterly review report, and interim audit report on consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements should be attached to the consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements.

With regard to consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements that have the same contents as consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements included in a Statement, annual securities report, quarterly securities report, or semiannual securities report previously submitted pursuant to Article 5, paragraph (1), Article 24, paragraphs (1) through (3), Article 24-4-7, paragraph (1) or (2), or Article 24-5, paragraph (1) of the Act, and for which new audit certification has not been received, the audit report, quarterly review report, and interim audit report on the already submitted consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements are to be used.

(61) Consolidated balance sheet

Refer to the consolidated balance sheet as of the end of the latest consolidated fiscal year (in the case of stating consolidated financial statements for the latest two consolidated fiscal years pursuant to (60)a, the consolidated balance sheets as of the end of the latest two consolidated fiscal years).

However, for a company submitting a quarterly securities report, if its consolidated fiscal year consists of one year and it submits the Statement during the periods set forth in a through c, also refer to the quarterly consolidated balance sheets related to the periods set forth in a through c, respectively (excluding the comparative information prescribed in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements; interim consolidated balance sheets (excluding the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements) if a company engaged in specified business (meaning a company engaged in the business prescribed in Article 17-15, paragraph (2); hereinafter the same applies in this Form) submits a Statement in the period set forth in b; hereinafter the same applies in (61)). If it becomes possible to refer to the quarterly consolidated balance sheets related to the periods set forth in a through c before the periods set forth in a through c, respectively, also refer to the relevant quarterly consolidated balance sheets.

a. Period from the day when the period prescribed in Article 4-2-10, paragraph (3) of the Order (if the reporting company is a company engaged in specified business, the period prescribed in paragraph (4) of that Article; hereinafter referred to as the "period for submission" in this Form) from the end of the first quarterly consolidated accounting period (hereinafter referred to as the "first quarterly consolidated accounting period" in (61)) in the consolidated fiscal year subsequent to the latest consolidated fiscal year (hereinafter referred to as the "subsequent consolidated fiscal year" in (61) and (66)b

elapses to the day immediately prior to the day when the period for submission elapses after the end of the quarterly consolidated accounting period subsequent to the first quarterly consolidated accounting period of the subsequent consolidated fiscal year (hereinafter referred to as the "second quarterly consolidated accounting period" in (61)): the first consolidated quarterly accounting period of the subsequent consolidated fiscal year

- b. Period from the day when the period for submission from the end of the second quarterly consolidated accounting period of the subsequent consolidated fiscal year elapses to the day immediately prior to the day when the period for submission elapses from the end of the quarterly consolidated accounting period subsequent to the second consolidated quarterly accounting period of the subsequent consolidated fiscal year (hereinafter referred to as the "third quarterly consolidated accounting period" in (61)): the second quarterly consolidated accounting period of the subsequent consolidated fiscal year
- c. Period from the day when the period for submission from the end of the third quarterly consolidated accounting period of the subsequent consolidated fiscal year elapses to the day when it becomes possible to refer to the consolidated balance sheet related to the subsequent consolidated fiscal year: the third quarterly consolidated accounting period of the subsequent consolidated fiscal year

In addition, for a company submitting a semiannual securities report, if the company whose consolidated fiscal year is one year submits a Statement on or after the day when nine months elapse from the day of commencement of the subsequent consolidated fiscal year, also refer to the interim consolidated balance sheet for the subsequent consolidated fiscal year.

- (62) Consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement

Refer to the consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement for the latest consolidated fiscal year (in the case of stating consolidated financial statements for the latest two consolidated fiscal years pursuant to (60)a, the consolidated profit and loss statements, and consolidated comprehensive income statements, or consolidated profit and loss and comprehensive income statements as of the end of the latest two consolidated fiscal years). In the case of referring to the consolidated profit and loss statement, and consolidated comprehensive income statement, state "Consolidated profit and loss statement, and consolidated comprehensive income statement" as the item name, and in the case of referring to the consolidated profit and loss and comprehensive income statement, state "Consolidated profit and loss and comprehensive income statement" as the item name.

However, if the company referred to the quarterly consolidated balance sheet prescribed in the proviso to (61), also refer to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income

statement, or quarterly consolidated profit and loss and comprehensive income statement (excluding the comparative information prescribed in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements; hereinafter the same applies in (62)) for the cumulative quarterly consolidated accounting period pertaining to the quarterly consolidated balance sheet. In this case, if a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period are prepared pursuant to the provisions of the Regulation on Quarterly Consolidated Financial Statements, also refer to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the quarterly consolidated accounting period pertaining to the quarterly consolidated balance sheet. If quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, refer to the quarterly consolidated profit and loss statements, and quarterly consolidated comprehensive income statements, or quarterly consolidated profit and loss and comprehensive income statements for the cumulative quarterly consolidated accounting period and the quarterly consolidated accounting period pertaining to the quarterly consolidated balance sheet.

In addition, if the company referred to the interim consolidated balance sheet prescribed in the proviso to (61) (including the case where a company engaged in specified business referred to an interim balance sheet), also refer to the interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement for the consolidated fiscal year pertaining to the interim consolidated balance sheet (excluding the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements).

(63) Consolidated statement of changes in net assets

Refer to the consolidated statement of changes in net assets for the latest consolidated fiscal year (in the case of stating consolidated financial statements for the latest two consolidated fiscal years pursuant to (60)a, the consolidated statements of changes in net assets for the latest two consolidated fiscal years).

However, if the company referred to the interim consolidated balance sheet prescribed in the proviso to (61) (including the case where a company engaged in specified business referred to an interim balance sheet), also refer to the interim consolidated statement of changes in net assets for the consolidated fiscal year pertaining to the interim consolidated balance sheet (excluding the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements).

(64) Consolidated cash flow statement

Refer to the consolidated cash flow statement for the latest consolidated

fiscal year (in the case of stating consolidated financial statements for the latest two consolidated fiscal years pursuant to (60)a, the consolidated cash flow statements for the latest two consolidated fiscal years).

However, if the company referred to the quarterly consolidated balance sheet prescribed in the proviso to (61), also refer to the quarterly consolidated cash flow statement (excluding the comparative information prescribed in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements) for the cumulative quarterly consolidated accounting period pertaining to the quarterly consolidated balance sheet (if it is neither a case where the quarterly consolidated balance sheet is prepared based on designated international accounting standards nor a case where the quarterly consolidated balance sheet is prepared based on Japan's modified international standards, this is limited to the case where the current quarterly consolidated accounting period is the second quarterly consolidated accounting period, or the case where the current quarterly consolidated accounting period is a quarterly consolidated accounting period other than the second quarterly consolidated accounting period, and a quarterly consolidated cash flow statement is prepared for the cumulative quarterly consolidated accounting period), and if the company referred to the interim consolidated balance sheet prescribed in the proviso to (61) (including the case where a company engaged in specified business referred to an interim balance sheet), also state the interim consolidated cash flow statement for the consolidated fiscal year pertaining to the interim consolidated balance sheet (excluding the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements).

(65) Consolidated supplementary schedules

Indicate the consolidated supplementary schedules for the latest consolidated fiscal year.

They are not required to be stated if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, and information equivalent to consolidated supplementary schedules is stated in another part.

(66) Other

a. After the last day of the latest consolidated fiscal year but before the submission date of the Statement, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of the Statement.

b. State the matters specified in (a) through (e) below according to the respective cases set forth therein, making comparison with the same period of the previous year.

(a) For a company submitting a quarterly securities report, if the company submits a Statement between a day when roughly three months elapse from commencement of the subsequent consolidated fiscal year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly consolidated balance sheet pursuant to

- the proviso to (61)): outline of the operating results for the three months after commencement of the subsequent consolidated fiscal year (if it is possible to disclose the outline in the form of quarterly consolidated financial statements, disclose it in such form)
- (b) For a company submitting a quarterly securities report, if the company submits a Statement between a day when roughly six months elapse from commencement of the subsequent consolidated fiscal year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61) (including the case where a company engaged in specified business referred to an interim consolidated balance sheet)): outline of the operating results for the six months after commencement of the subsequent consolidated fiscal year (if it is possible to disclose the outline in the form of quarterly consolidated financial statements (interim consolidated financial statements in the case of a company engaged in specified business), disclose it in such form)
 - (c) For a company submitting a quarterly securities report, if the company submits a Statement between a day when roughly nine months elapse from commencement of the subsequent consolidated fiscal year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61)): outline of the operating results for the nine months after commencement of the subsequent consolidated fiscal year (if it is possible to disclose the outline in the form of quarterly consolidated financial statements, disclose it in such form)
 - (d) For a company submitting a semiannual securities report, if the company submits a Statement by the time when a period from roughly seven months to nine months elapse from commencement of the subsequent consolidated fiscal year (excluding the case where the company referred to an interim consolidated balance sheet pursuant to the proviso to (61)): outline of the operating results for the six months after commencement of the subsequent consolidated fiscal year (if it is possible to disclose the outline in the form of interim consolidated financial statements, disclose it in such form)
 - (e) If the company submits a Statement after roughly 13 months elapse from commencement of the subsequent consolidated fiscal year: outline of the operating results for the subsequent consolidated fiscal year (if it is possible to disclose the outline in the form of consolidated financial statements, disclose it in such form)
- c. If the reporting company submitted a quarterly securities report pursuant to Article 24-4-7, paragraph (1) or (2) of the Act in the latest consolidated fiscal year, state the amounts of the items set forth in (a) through (d) for each cumulative quarterly consolidated accounting period (limited to a cumulative quarterly consolidated accounting period pertaining to the quarterly securities report submitted) in the latest consolidated fiscal year and the amounts of the items set forth in (a) and (e) through (g) for the latest

consolidated fiscal year, in the order of each cumulative quarterly consolidated accounting period and then the latest consolidated fiscal year.

- (a) Net sales
 - (b) Amount of quarterly net income before taxes or the amount of quarterly net loss before taxes (meaning the amount of quarterly net income before taxes or the amount of quarterly net loss before taxes that must be stated pursuant to Article 76 of the Regulation on Quarterly Consolidated Financial Statements)
 - (c) Amount of quarterly net income attributable to shareholders of the parent company or amount of quarterly net loss attributable to shareholders of the parent company (meaning the amount of quarterly net income attributable to shareholders of the parent company or amount of quarterly net loss attributable to shareholders of the parent company that must be stated pursuant to Article 77, paragraph (5) of the Regulation on Quarterly Consolidated Financial Statements)
 - (d) Amount of quarterly net income per share or the amount of quarterly net loss per share (meaning the amount of quarterly net income per share or the amount of quarterly net loss per share that must be set down in the notes pursuant to Article 78, paragraph (1) of the Regulation on Quarterly Consolidated Financial Statements)
 - (e) Amount of net income for the current period before taxes or the amount of net loss for the current period before taxes (meaning the amount of net income for the current period before taxes or the amount of net loss for the current period before taxes that must be stated pursuant to Article 64 of the Regulation on Consolidated Financial Statements)
 - (f) Amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of the parent company for the current period (meaning the amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of the parent company for the current period that must be stated pursuant to Article 65, paragraph (4) of the Regulation on Consolidated Financial Statements)
 - (g) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be set down in the notes pursuant to Article 65-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
- d. In the case of stating the matters prescribed in c, state the amount of the item set forth in c(d) for each quarterly consolidated accounting period (including the last quarterly consolidated accounting period in the consolidated accounting period; hereinafter the same applies in d) in the latest consolidated fiscal year (those calculated according to the amount of the item set forth in c(d) for each cumulative quarterly consolidated accounting period), in the order of each quarterly consolidated accounting period.
- e. If there is any important lawsuit, etc. concerning business and other matters

of the corporate group, state the outline thereof.

(67) Financial statements

- a. With regard to the balance sheet, profit and loss statement, statement of changes in net assets, and cash flow statement (excluding the cash flow statement if consolidated financial statements are prepared; hereinafter the same applies in a), state the statements for the latest business year prepared pursuant to the provisions of the Regulation on Financial Statements. However, if financial statements for the business year immediately prior to the latest business year are not stated in the Statement or annual securities report submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act, state the financial statements for the latest two business years (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements; hereinafter referred to as "financial statements for the latest two business years" in this Form), arranging the information for the business year immediately prior to the latest business year on the left-hand side, and information for the latest business year on the right-hand side.

In addition, in the case of referring to a quarterly balance sheet, quarterly profit and loss statement, and quarterly cash flow statement, or interim balance sheet, interim profit and loss statement, interim statement of changes in net assets, and interim cash flow statement (excluding interim cash flow statement if interim consolidated financial statements are prepared) pursuant to the proviso to (68), proviso to (69)a, proviso to (70), and proviso to (71), respectively state them below the balance sheet, profit and loss statement, statement of changes in net assets, and cash flow statement referred to pursuant to the provisions of (68), (69)a, (70), and (71).

- b. If financial statements are prepared based on designated international accounting standards (limited to the case where (59)d applies), the company may add the item "Financial statements based on international accounting standards" below the financial statements stated pursuant to the provisions of (67) (excluding b) through (72), and state the financial statements prepared based on the designated international accounting standards. State the financial statements prepared based on the designated international accounting standards in the same manner as under (67) (excluding the proviso to a and b) through (72).
- c. When preparing financial statements, quarterly financial statements, and interim financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Financial Statements, Regulation on Quarterly Financial Statements, and Regulation on Interim Financial Statements or designated international accounting standards, and appropriately state material matters that serve as the basis for preparing financial statements, quarterly financial statements, and interim financial statements, notes to be included, supplementary schedules (if financial statements are prepared based on designated international accounting standards, a document equivalent thereto; the same applies in (72) and (73)), and other matters according to the actual state of the company.

- d. The audit report, quarterly review report, and interim audit report on financial statements, quarterly financial statements, and interim financial statements should be attached to the financial statements, quarterly financial statements, and interim financial statements.

With regard to financial statements, quarterly financial statements, and interim financial statements that have the same contents as financial statements, quarterly financial statements, and interim financial statements included in a Statement, annual securities report, quarterly securities report, or semiannual securities report previously submitted pursuant to Article 5, paragraph (1), Article 24, paragraphs (1) through (3), Article 24-4-7, paragraph (1) or (2), or Article 24-5, paragraph (1) of the Act, and for which new audit certification has not been received, the audit report, quarterly review report, and interim audit report on the already submitted financial statements, quarterly financial statements, and interim financial statements are to be used.

- e. If the latest two business years have not elapsed as a wholly owning parent company resulting from a share exchange, etc. established through a share exchange or share transfer, state the financial statements pertaining to the latest two business years (if consolidated financial statements are prepared, consolidated financial statements for the latest two consolidated fiscal years; excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements or Article 8-3 of the Regulation on Consolidated Financial Statements) of the company that became a wholly owned subsidiary company resulting from a share exchange, etc. through the share exchange or share transfer (excluding a company that was a consolidated subsidiary company of the wholly owning parent company resulting from a share exchange, etc.) in "2. Financial statements, etc.," "(3) Other."

However, if the company that became a wholly owned subsidiary company resulting from a share exchange, etc. is not a company submitting annual securities reports and its stated capital is less than 500 million yen, this is not required to be stated.

- f. If the latest two business years have not elapsed after succeeding to a business through a company split, state the financial statements pertaining to the latest two business years (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements) of the company that conducted the company split in "2. Financial statements, etc.," "(3) Other" (excluding the case where the business of the company that conducted the company split is immaterial compared to the business of the company in question).

However, if the company that conducted the company split is not a company submitting annual securities reports and its stated capital is less than 500 million yen, this is not required to be stated.

(68) Balance sheet

Refer to the balance sheet as of the end of the latest business year (in the case of stating financial statements for the latest two business years pursuant

to (67)a, the balance sheets as of the end of the latest two business years).

However, for a company submitting a quarterly securities report (limited to a company engaged in specified business and a company that does not prepare quarterly consolidated financial statements; the same applies in (74)), if its business year consists of one year and it submits the Statement during the periods set forth in a through c below (excluding the case where the company engaged in specified business preparing quarterly consolidated financial statements submits Statements in the periods set forth in a and c), also refer to the quarterly balance sheets related to the periods set forth in a through c, respectively (excluding the comparative information prescribed in Article 4-3 of the Regulation on Quarterly Financial Statements; interim balance sheets (excluding the comparative information prescribed in Article 3-2 of the Regulation on Interim Financial Statements) if a company engaged in specified business submits a Statement in the period set forth in b; hereinafter the same applies in (68)). If it becomes possible to refer to the quarterly balance sheets related to the periods set forth in a through c before the periods set forth in a through c, respectively, also refer to the relevant quarterly balance sheets.

- a. Period from the day when the period for submission from the end of the first quarterly accounting period (hereinafter referred to as the "first quarterly accounting period" in (68)) of the business year subsequent to the latest business year (hereinafter referred to as the "subsequent business year" in (68) and (74)b and c) elapses to the day immediately prior to the day when the period for submission elapses from the end of the quarterly accounting period subsequent to the first quarterly accounting period of the subsequent business year (hereinafter referred to as the "second quarterly accounting period" in (68)): the first quarterly accounting period of the subsequent business year
- b. Period from the day when the period for submission from the end of the second quarterly accounting period of the subsequent business year elapses to the day immediate prior to the day when the period for submission elapses from the end of the quarterly accounting period subsequent to the second quarterly accounting period of the subsequent business year (hereinafter referred to as the "third quarterly accounting period" in c): the second quarterly accounting period of the subsequent business year
- c. Period from the day when the period for submission from the end of the third accounting period of the subsequent business year elapses to the day when it becomes possible to refer to the balance sheet related to the subsequent business year: the third quarterly accounting period of the subsequent business year

In addition, for a company submitting a semiannual securities report, if the company whose business year is one year submits a Statement on or after the day when nine months elapse from the day of commencement of the subsequent business year, also refer to the interim balance sheet for the subsequent business year.

(69) Profit and loss statement

- a. Refer to the profit and loss statement for the latest business year (in the

case of stating financial statements for the latest two business years pursuant to (67)a, the profit and loss statements for the latest two business years).

However, if the company referred to the quarterly balance sheet prescribed in the proviso to (68), also refer to the quarterly profit and loss statement (excluding the comparative information prescribed in Article 4-3 of the Regulation on Quarterly Financial Statements; hereinafter the same applies in (69)) for the cumulative quarterly accounting period pertaining to the quarterly balance sheet. In this case, if a quarterly profit and loss statement for the current quarterly accounting period are prepared pursuant to the provisions of the Regulation on Quarterly Financial Statements, also refer to the quarterly profit and loss statement for the quarterly accounting period pertaining to the quarterly balance sheet.

In addition, if the company referred to the interim balance sheet prescribed in the proviso to (68) (including the case where a company engaged in specified business referred to an interim balance sheet), also refer to the interim profit and loss statement for the business year pertaining to the interim balance sheet (excluding the comparative information prescribed in Article 3-2 of the Regulation on Interim Financial Statements).

- b. Compare the cost of manufacture or cost of sales in the latest two business years by referring to the schedule of cost of manufacture or schedule of cost of sales.

Indicate the composition ratios of the cost, and explain the cost accounting method adopted by the company.

However, if the segment information set forth in Article 15-2, paragraph (1) of the Regulation on Consolidated Financial Statements is set down in the notes in consolidated financial statements, it is not required to refer to the schedule of cost of manufacture.

(70) Consolidated statement of changes in net assets

Refer to the statement of changes in net assets for the latest business year (in the case of stating financial statements for the latest two business years pursuant to (67)a, the statements of changes in net assets for the latest two business years).

However, if the company referred to the interim balance sheet prescribed in the proviso to (68) (including the case where a company engaged in specified business referred to an interim balance sheet), also refer to the interim statement of changes in net assets for the business year pertaining to the interim balance sheet (excluding the comparative information prescribed in Article 3-2 of the Regulation on Interim Financial Statements).

(71) Cash flow statement

If consolidated financial statements are not prepared, refer to the cash flow statement for the latest business year (in the case of stating financial statements for the latest two business years pursuant to (67)a, the cash flow statements for the latest two business years).

However, if the company referred to the quarterly balance sheet prescribed

in the proviso to (68), also refer to the quarterly cash flow statement (excluding the comparative information prescribed in Article 4-3 of the Regulation on Quarterly Financial Statements) for the cumulative quarterly accounting period pertaining to the quarterly balance sheet (limited to the case where the current quarterly accounting period is the second quarterly accounting period or the case where the current quarterly accounting period is a quarterly accounting period other than the second quarterly accounting period and a quarterly cash flow statement is prepared for the cumulative quarterly accounting period), and if the company referred to the interim balance sheet prescribed in the proviso to (68) (including the case where a company engaged in specified business referred to an interim balance sheet), also state the interim cash flow statement for the business year pertaining to the interim balance sheet (excluding the comparative information prescribed in Article 3-2 of the Regulation on Interim Financial Statements).

(72) Supplementary schedules

Indicate the supplementary schedules for the latest business year.

(73) Major assets and liabilities

With regard to the balance sheet referred to pursuant to (68) relating to the latest business year, state the details and a breakdown of the following account titles generally according to the instructions respectively set forth below.

However, disclosure of the information may be omitted if consolidated financial statements are prepared or with regard to account titles included in the supplementary schedules.

- a. Among current assets, with regard to cash and deposits, categorize information between cash and deposits, and state a major breakdown with respect to cash.
- b. Among current assets, with regard to negotiable instruments receivable and accounts receivable, indicate the amounts for each major counterparty (meaning about five companies accounting for the largest amounts in descending order)

However, if it is more appropriate to indicate the amounts for each category such as the counterparty's business type, indicate the amounts for each category such as the counterparty's business type, and for each category, indicate the amounts for each major counterparty (meaning about three companies accounting for the largest amounts in descending order).

In addition, state a breakdown by date for negotiable instruments receivable and state the overdue status for accounts receivable.

- c. Among current assets, with regard to account titles for inventory assets, such as merchandise and manufactured goods, work in progress, and raw materials and supplies, state a major breakdown.
- d. Among current liabilities, with regard to negotiable instruments payable and accounts payable, indicate the amounts for each major counterparty (meaning about five companies accounting for the largest amounts in descending order).

However, if it is more appropriate to indicate the amounts for each category such as the counterparty's business type, indicate the amounts for

each category such as the counterparty's business type, and for each category, indicate the amounts for each major counterparty (meaning about three companies accounting for the largest amounts in descending order).

In addition, state a breakdown by date for negotiable instrument payable.

- e. State major details and a breakdown of the account titles of assets and liabilities other than those relating to the statements in a through d of which amount exceeds five percent of the total amount of assets.

(74) Other

- a. After the end of the latest business year but before the submission date of the Statement, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state an outline of such fact. However, disclosure may be omitted for any information already contained in another part of the Statement.
- b. For a company whose business year consists of one year, state the matters specified in (a) through (e) below according to the respective cases set forth therein, making comparison with the same period of the previous year. However, disclosure of that information may be omitted if the matters prescribed in (66)b are stated.
 - (a) For a company submitting a quarterly securities report, if the company submits a Statement between a day when roughly three months elapse from commencement of the subsequent business year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly balance sheet pursuant to the proviso to (68)): outline of the operating results for the three months after commencement of the subsequent business year (if it is possible to disclose the outline in the form of quarterly financial statements, disclose it in such form)
 - (b) For a company submitting a quarterly securities report, if the company submits a Statement between the day when roughly six months elapse from commencement of the subsequent business year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly balance sheet pursuant to the proviso to (68) (including the case where a company engaged in specified business referred to an interim balance sheet)): outline of the operating results for the six months after commencement of the subsequent business year (if it is possible to disclose the outline in the form of quarterly financial statements (interim financial statements in the case of a company engaged in specified business), disclose it in such form)
 - (c) For a company submitting a quarterly securities report, if the company submits a Statement between the day when roughly nine months elapse from commencement of the subsequent business year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly balance sheet pursuant to the proviso to (68)): outline of the operating results for the nine months after commencement of the subsequent business year (if it is possible to disclose the outline in the form of quarterly financial statements, disclose it in such form)

- (d) For a company submitting a semiannual securities report, if the company submits a Statement by the time when a period from roughly seven months to nine months elapse from commencement of the subsequent business year (excluding the case where the company referred to an interim balance sheet pursuant to the proviso to (68)): outline of the operating results for the six months after commencement of the subsequent business year (if it is possible to disclose the outline in the form of interim financial statements, disclose it in such form)
- (e) If the company submits a Statement after roughly 13 months elapse from commencement of the subsequent business year: outline of the operating results for the subsequent business year (if it is possible to disclose the outline in the form of financial statements, disclose it in such form)
- c. If a company whose business year consists of six months submits a Statement after roughly seven months elapse from commencement of the subsequent business year, state an outline of the operating results for the subsequent business year, making comparison with the same period of the previous year. If it is possible to disclose the outline in the form of financial statements, disclose it in such form. However, disclosure of that information may be omitted if the matters prescribed in (66)b are stated.
- d. If the reporting company submitted a quarterly securities report pursuant to Article 24-4-7, paragraph (1) or (2) of the Act, and does not prepare quarterly consolidated financial statements, state the amounts of the items set forth in (a) through (d) for each cumulative quarterly accounting period in the latest business year and the amounts of the items set forth in (a) and (e) through (g) for the latest business year, in the order of each cumulative quarterly accounting period and then the latest business year.
 - (a) Net sales
 - (b) Amount of quarterly net income before taxes or the amount of quarterly net loss before taxes (meaning the amount of quarterly net income before taxes or the amount of quarterly net loss before taxes that must be stated pursuant to Article 68 of the Regulation on Quarterly Financial Statements)
 - (c) Amount of quarterly net income or the amount of quarterly net loss (meaning the amount of quarterly net income or the amount of quarterly net loss that must be stated pursuant to Article 69, paragraph (3) of the Regulation on Quarterly Financial Statements)
 - (d) Amount of quarterly net income per share or the amount of quarterly net loss per share (meaning the amount of quarterly net income per share or the amount of quarterly net loss per share that must be set down in the notes pursuant to Article 70, paragraph (1) of the Regulation on Quarterly Financial Statements)
 - (e) Amount of net income for the current period before taxes or the amount of net loss for the current period before taxes (meaning the amount of net income for the current period before taxes or the amount of net loss for the current period before taxes that must be presented pursuant to Article 95-4 of the Regulation on Financial Statements)

- (f) Amount of net income for the current period or amount of net loss for the current period (meaning the amount of net income for the current period or net loss for the current period that must be stated pursuant to Article 95-5, paragraph (2) of the Regulation on Financial Statements)
 - (g) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be set down in the notes pursuant to Article 95-5-2, paragraph (1) of the Regulation on Financial Statements)
 - e. In the case of stating the matters set forth in d, state the amount of the item set forth in d(d) for each quarterly accounting period in the latest business year (those calculated in the same manner as the amount of the item set forth in d(d) for each quarterly accounting period), in the order of each quarterly accounting period.
 - f. If there is any important lawsuit, etc. concerning business and other matters of the reporting company, state the outline thereof.
- (75) Information on reporting company's share handling businesses
- a. State an outline of share handling businesses as of the submission date of the Statement.
 - b. If the company has a record date (meaning the record date prescribed in Article 124, paragraph (1) of the Companies Act or that paragraph as applied mutatis mutandis pursuant to Article 26 of the Act on Preferred Equity Investment; the same applies hereinafter) for determining the shareholders that have the right to attend shareholders meetings or for determining the preferred equity investors that receive dividends, state the record date in the space of "Record date."
If the company allows all or some of persons that acquire shares after the record date to exercise voting rights, state such fact and the reason therefor.
 - c. If the company has a record date for determining the shareholders that receive dividend of surplus, state the record date in the space of "Record date of dividend of surplus."
 - d. If the company grants shareholders with the rights to receive the allotment of shares in the articles of incorporation, or restricts transfer of shares, or there is any other matter that is considered to be particularly necessary to indicate to investors with regard to share handling businesses, they may be stated in a separately added space.
 - e. For a company whose business year consists of six months, state information for two business years in each space of "Business year," "Annual shareholders meeting," and "Record date."
 - f. If the company restricts the rights of holders of shares less than one unit in the articles of incorporation, set down the details thereof in the notes outside the space.
 - g. If the company provides in the articles of incorporation that the exercise period of shareholders' right to propose is within eight weeks prior to the day of a shareholders meeting, set down such fact in the notes outside the space.
 - h. If shares are book-entry shares (meaning the book-entry shares prescribed

in Article 128, paragraph (1) of the Corporate Bond Transfer Act), information in the spaces of the type of share certificates and entry of a name change of shares is not required to be stated.

i. This information is not required to be stated in the case of a mutual company.

(76) Information on parent company, etc. of reporting company

State the name of the parent company, etc. prescribed in Article 24-7, paragraph (1) of the Act, and if there is no such parent company, etc., state such fact.

(77) Other matters for reference

a. Between the day of commencement of the latest business year and the submission date of the Statement, if any documents set forth in the items of Article 25, paragraph (1) of the Act are submitted, state the names and dates of submission of the documents.

b. If an extraordinary report is contained in the documents, also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.

c. If an amendment report is contained in the documents, also state the name of the document to which the amendment report relates.

(78) Corporate bonds (excluding short-term corporate bonds) for guarantee

In the case where the notification relates to secondary distribution, for guaranteed corporate bonds (excluding short-term corporate bonds), state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, amount to be redeemed, outstanding amount of redemption as of the last day of the latest business year of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(79) Matters related to guarantor company which is a company subject to continuous disclosure

a. Fill in this space if the corporate bonds for which the notification relates are guaranteed, and the company providing guarantee is a company subject to continuous disclosure.

b. Fill in this space based on the latest annual securities report of the guarantor company already submitted on the submission date of the Statement and its attached documents, as well as the quarterly securities report (if there are two or more quarterly securities reports, meaning the latest one), semiannual securities report, and extraordinary report submitted after its submission, and their amendment reports.

c. For "(iii) Extraordinary report," add a note of the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3), or Article 19-2.

d. For "(iv) Amendment report," add a note of the name of the document to which the amendment report relates.

(80) Matters related to guarantor company which is not a company subject to continuous disclosure

a. Fill in this space if the corporate bonds for which the notification relates are

guaranteed, and the company providing guarantee is not a company subject to continuous disclosure.

- b. State the matters for "(2) Company outlines" to "(6) Status of accounting" in the same manner as under "Part II. Company information," "Section 1. Company information" to "Section 5. Status of accounting" in this Form.

Disclosure of a consolidated cash flow statement and a cash flow statement may be omitted.

(81) Information on companies other than guarantor company

For the securities to which the notification relates, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3); the same applies hereinafter) and other companies, other than guarantor companies, judged to have material impact on investment decisions (such as an issuer of securities subject to the exercise of options in the case where the securities to which the notification relates are covered warrants, a company accepting the deposit in the case where such securities are depositary receipts, or a trustee in the case where such securities are beneficiary certificates of securities in trust).

- a. For "1. Reason for necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, the total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure," disclose relevant information in the same manner as under Part III, "Section 1. Information on guarantor company," "2. Matters related to guarantor company which is a company subject to continuous disclosure" and "3. Matters related to guarantor company which is not a company subject to continuous disclosure."
- c. With regard to a linked subsidiary company, refer to consolidated cash flow statements for the latest two consolidated fiscal years or cash flow statements for the latest two business years. However, if consolidated cash flow statements and cash flow statements are not prepared, state the status of consolidated cash flow or cash flow in the same manner as such statements.

(82) Information on indices, etc.

Disclose information on indices, etc. judged to have material impact on investment decisions related to the securities to which the notification relates.

- a. For "1. Reason for necessity of disclosure of information on the indices, etc.," disclose the reasons and the details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five years before the submission date of the Statement and the monthly highest/lowest values of the indices, etc. for the latest six months.

(83) Latest financial statements

Refer to the balance sheets, profit and loss statements (excluding schedules of cost of manufacture and schedules of cost of sales), statements of changes in net assets, and cash flow statements for the latest five business years (or, if one business year consists of six months, 10 business years) (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements), other than those referred to in Part II (including the comparative information prescribed in Article 6 of the Regulation on Financial Statements), in the same manner as the statement in Part II.

Disclosure of cash flow statements may be omitted.

- (84) Latest financial statements or financial documents of guarantor companies and linked subsidiary companies

Make a disclosure on guarantor companies and linked subsidiary companies in the same manner as the reporting company.

- (85) Amendment of consolidated financial statements based on designated international accounting standards

If consolidated financial statements were prepared based on designated international accounting standards, and the consolidated financial statements for the consolidated fiscal year immediately prior to the latest consolidated fiscal year were amended in accordance with designated international accounting standards, disclose the amended contents and the fact that the amendment was made with regard to matters to be disclosed in the Statement (excluding the amended consolidated financial statements) that relate to the amendment.

- (86) Amendment of consolidated financial statements based on Japan's modified international standards

If consolidated financial statements were prepared based on Japan's modified international standards, and the consolidated financial statements for the consolidated fiscal year immediately prior to latest consolidated fiscal year were amended in accordance with Japan's modified international standards, disclose the amended contents and the fact that the amendment was made with regard to matters to be disclosed in the Statement (excluding the amended consolidated financial statements) that relate to the amendment.

- (87) Replacement of terms

a. If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.

b. If the reporting entity is an incorporated educational institution, etc., state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "monetary claim to the incorporated educational institution, etc.," "incorporated educational institution, etc.," and "incorporated educational institution, etc.," respectively.

- (88) Special exception related to social medical care corporation bond certificates

If the reporting entity is an issuer of social medical care corporation bond

certificates, state the following matters, except for those that are immaterial, for each facility (each hospital, clinic, long-term care health facility, etc.) as "Status of medical services, etc." in "Part II. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status." However, for services that are unable to be categorized by facility, disclose them in the same manner as under Instructions on Preparation (32) of this Form.

- (a) Clinical departments as of the latest reference date
 - (b) Number of beds (also state a breakdown for general beds, long-term care beds, psychiatric beds, infectious disease beds, and tuberculosis beds) or the maximum capacities for inpatients and outpatients, etc. as of the latest reference date
 - (c) Number of employees (also state a breakdown for physicians, dentists, nurses, pharmacists, and other medical care professionals, clerical workers, etc.) as of the latest reference date
 - (d) Record of medical services, such as the total number of patients treated, daily average number of outpatients and daily average number of inpatients for the latest business year
 - (e) Total amount of medical service income and its breakdown (categorize them into medical service covered by social insurance, medical service covered by labor insurance, health checkups, and medical service not covered by insurance, etc.) in the latest business year
 - (f) Record of activities to ensure emergency medical care in the latest business year (make comparison with the same period of the previous year)
 - (g) Ratios of earnings and expenses in the latest business year (also state gross revenue and total expenses; for expenses, also state a breakdown for wages for physicians, nurses, etc., expenses required for providing medical services (including drug administration cost), etc.)
- (89) Special exception related to incorporated educational institutions, etc.
- a. If the reporting entity is an incorporated educational institution, etc., state the following matters, except for those that are immaterial, for each activity of incorporated educational institution, etc. as "Status of business" in "Part II. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status."
 - (a) Type and number of schools, specialized training colleges, and miscellaneous schools (hereinafter referred to as "schools, etc.") operated by the incorporated educational institution, etc. as of the latest reference date
 - (b) Capacity and enrollment at schools, etc. as of the latest reference date (state the number for each faculty in the case of a university, for each special course in the case of a graduate school, and for each course in the case of a junior college or technical college; in addition, state the number of students to be admitted in lieu of the capacity for upper secondary schools)
 - (c) State the number of teachers (categorize them into professors, associate

professors, and full-time teachers in the case of a university or graduate school, and into teachers and other staff members in the case of an upper secondary school, lower secondary school, elementary school, or kindergarten, etc.) and the number of staff members other than teachers as of the latest reference date, and for teachers, also state the numbers categorized into full-time and part-time.

- (d) If the reporting entity received any subsidy in the latest business year, state the total amount of the subsidies received and their breakdown (subsidies for ordinary expense, subsidies for development of facilities and equipment, and other subsidies). For other subsidies, state the name of the subsidy and the contents of the application therefor (the name and outline of the educational research theme, etc.) in an easy-to-understand manner for five subsidies with the largest amount.
- b. If the reporting entity is an incorporated educational institution, etc., with regard to the capital funds (meaning the capital funds prescribed in Article 29 of the Accounting Standards for Incorporated Educational Institutions, etc. (Ministry of Education Order No. 18 of 1971)) of the incorporated educational institution, etc., specifically state the balance at the end of the previous fiscal year, amount of changes (increase or decrease) during the fiscal year, balance at the end of the current fiscal year, target assets, and purpose of incorporation thereof for each amount set forth in the items of Article 30, paragraph (1) of that Ministerial Order, in "Part II. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status." In stating this information, special care must be taken so as not to cause misunderstanding among investors.
- c. If the reporting entity is an incorporated educational institution, etc., in stating "Part II. Company information," "5. Status of accounting," it is allowed not to state information concerning consolidated financial statements or financial statements for the consolidated fiscal year or business year ending before September 30, 2007.
- d. If the reporting entity is an incorporated educational institution, etc., in stating "Part IV. Special information," "1. Latest financial statements," it is allowed not to state information concerning financial statements for the business year ending before September 30, 2007.

Form 3

[Cover page]

[Document to be submitted]

[Provision]

Annual securities report

Article 24, paragraph (1) of the
Financial Instruments and Exchange
Act

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local Finance
Branch Bureau)

[Submission date]

[Business year]

th period (from to)

[Company name] (2)

[Company name in English]

[Title and name of representative person] (3)

[Location of head office]

[Telephone number]

[Name of contact person]

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Place for public inspection] (4)

Name:

(Location)

Part I. [Company information]

Section 1. [Company outlines]

1. [Transition of major management indicators, etc.] (5)
2. [Company's history] (6)
3. [Details of business] (7)
4. [Outline of associated companies] (8)
5. [Company's employees] (9)

Section 2. [Business status]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (10)
2. [Business-related risks, etc.] (11)
3. [Management's discussion and analysis of financial position, operating results, and cash flow status] (12)
4. [Material contracts, etc. for business management] (13)
5. [Research and development activities] (14)

Section 3. [Outline of facilities and equipment]

1. [Outline of capital investment, etc.] (15)
2. [Major facilities and equipment] (16)
3. [Plan on installation, disposal, etc. of facilities and equipment] (17)

Section 4. [Information on reporting company]

1. [Information on shares, etc.]
 - (1) [Total number of shares and other information] (18)
 - (i) [Total number of shares]

Classes	Total number of authorized shares
Total	

(ii) [Issued shares]

Classes	Number of shares issued as of the end of business year (Date)	Number of shares issued as of the submission date (Date)	Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered	Description
Total			—	—

(2) [Status of share options, etc.]

(i) [Contents of stock option system] (19)

(ii) [Description of rights plan] (20)

(iii) [Status of other share options, etc.] (21)

(3) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (22)

	Fourth quarterly accounting period (From to)	th period (From to)
Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the period		
Number of shares delivered in relation to the exercise of rights during the period		
Average exercise value, etc. in relation to the exercise of rights during the period		
Amount of fund procured in relation to the exercise of rights during the period		
Aggregate number of corporate	—	

(units)									
Ratio of number of shares held (%)								100	—

(6) [Information on major shareholders] (25) Reference date:

Name	Address	Number of shares held	Ratio of number of shares held to the total number of issued shares (excluding treasury shares) (%)
Total	—		

(7) [Status of voting rights] (26)

(i) [Issued shares]

Reference date:

Items	Number of shares	Number of voting rights	Description
Shares with no voting rights		—	
Shares with restricted voting rights (treasury shares, etc.)		—	
Shares with restricted voting rights (other)			
Shares with full voting rights (treasury shares, etc.)		—	
Shares with full voting rights (other)			
Shares less than one unit		—	
Total number of issued shares		—	—
Number of voting rights held by all shareholders	—		—

(ii) [Treasury shares, etc.]

Reference date:

Name of shareholder	Address of shareholder	Number of shares held in own name	Number of shares held in others' names	Total number of shares held	Ratio of number of shares held to the total number of

					issued shares (%)
Total	—				

(8) [Contents of share ownership system for officers and employees] (27)

2. [Status of acquisition, etc. of treasury shares] (28)

[Class of shares, etc.] _____(29)

(1) [Status of acquisition by resolution of shareholders meeting] (30)

Items	Number of shares	Total value (in Yen)
Status of resolution at the shareholders meeting held on _____ (Acquisition period: from _____ to _____)		
Treasury shares acquired before the current business year		
Treasury shares acquired in the current business year		
Total number and value of remaining authorized shares		
Ratio of unacquired shares as of the last day of the current business year (%)		
Treasury shares acquired in the current period		
Ratio of unacquired shares as of the submission date (%)		

(2) [Status of acquisition by resolution of board of directors] (31)

Items	Number of shares	Total value (in Yen)
Status of resolution at the board of directors meeting held on _____ (Acquisition period: from _____ to _____)		
Treasury shares acquired before the current business year		
Treasury shares acquired in the current business year		
Total number and value of remaining resolution type of shares		
Ratio of unacquired shares as of the last day of the current business year (%)		

Treasury shares acquired in the current period		
Ratio of unacquired shares as of the submission date (%)		

(3) [Acquisition not based on resolution of shareholders meeting or board of directors] (32)

(4) [Status of disposal of acquired treasury shares and holding of treasury shares] (33)

Items	Current business year		Current period	
	Number of shares	Total disposal value (in Yen)	Number of shares	Total disposal value (in Yen)
Acquired treasury shares for which subscribers were solicited				
Acquired treasury shares which were canceled				
Acquired treasury shares which were transferred in relation to merger, share exchange, or company split				
Other ()				
Number of treasury shares held		—		—

3. [Dividend policy] (34)

4. [Status of corporate governance, etc.]

(1) [Outline of corporate governance] (35)

(2) [Company's officers] (36)

Men: persons Women: persons (Percentage of women among the total number of officers: %)

Title	Name	Date of birth	Brief biographical outline	Term of office	Number of shares held
Total					

(3) [Status of audit] (37)

(4) [Remuneration for officers, etc.] (38)

(5) [Status of holding of shares] (39)

Section 5. [Status of accounting] (40)

1. [Consolidated financial statements, etc.]

(1) [Consolidated financial statements] (41)

(i) [Consolidated balance sheet] (42)

(ii) [Consolidated profit and loss statement and consolidated comprehensive income statement] or [Consolidated profit and loss and comprehensive income statement] (43)

(iii) [Consolidated statement of changes in net assets] (44)

(iv) [Consolidated cash flow statement] (45)

(v) [Consolidated supplementary schedules] (46)

(2) [Other] (47)

2. [Financial statements, etc.]

(1) [Financial statements] (48)

(i) [Balance sheet] (49)

(ii) [Profit and loss statement] (50)

(iii) [Statement of changes in net assets] (51)

(iv) [Cash flow statement] (52)

(v) [Supplementary schedules] (53)

(2) [Contents of major assets and liabilities] (54)

(3) [Other] (55)

Section 6. [Information on reporting company's share handling businesses] (56)

Business year	From to
Annual shareholders meeting	In the month of
Record date	
Type of share certificates	
Record date of dividend of surplus	
Number of shares constituting one unit	
Entry of a name change of shares Place of handling Shareholder register administrator Place of brokerage Fee for entry of a name change Fee for issuance of new share certificates	
Purchase of shares less than one unit Place of handling Shareholder register administrator Place of brokerage Purchase fee	
Method of public notice	

Special benefits for shareholders	
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Section 7. [Reference information related to reporting company]

1. [Information on parent company, etc. of reporting company] (57)
2. [Other matters for reference] (58)

Part II. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

1. [Corporate bonds for guarantee] (59)
2. [Matters related to guarantor company which is a company subject to continuous disclosure] (60)

(1) [Documents submitted by guarantor company]

- (i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

- (ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this annual securities report (date:), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

- (iii) [Amendment report]

An amendment report (an amendment report related to above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

- (2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to guarantor company which is not a company subject to continuous disclosure] (61)

Section 2. [Information on companies other than guarantor company] (62)

1. [Reason for necessity of disclosure of information on the company]
2. [Matters related to the company which is a continuous disclosure company]
3. [Matters related to the company which is not a company subject to continuous disclosure]

Section 3. [Information on indices, etc.] (63)

1. [Reason for necessity of disclosure of information on the indices, etc.]
2. [Changes in the indices, etc.]

(Instructions on Preparation)

In the case of making a disclosure related to the following provisions in the same manner as under the Instructions on Preparation of Form 2, pursuant to those provisions, except for "Part I. Company information," "Section 4. Information on reporting company," "2. Status of acquisition, etc. of treasury shares" and "4. Status of corporate governance , etc.," the terms "the submission date of the Statement," "the latest reference date of submission of the Statement," and "the latest reference date" in the Instructions on Preparation of Form 2 are deemed to be replaced with "the end of the current consolidated fiscal year" (or, if

consolidated financial statements are not prepared, "the end of the current business year"); the phrase "the latest five consolidated fiscal years" is deemed to be replaced with "the four consolidated fiscal years prior to the current consolidated fiscal year and the current consolidated fiscal year"; the phrases "the latest two consolidated fiscal years" and "the latest two consolidated fiscal years, etc." are deemed to be replaced with "the consolidated fiscal year immediately prior to the current consolidated fiscal year and the current consolidated fiscal year"; the phrases "the latest consolidated fiscal year" and "the latest consolidated fiscal year, etc." are deemed to be replaced with "the current consolidated fiscal year"; the phrases "the end of the latest consolidated fiscal year" and "the end of the latest consolidated fiscal year, etc." are deemed to be replaced with "the end of the current consolidated fiscal year"; the phrase "the latest five business years" is deemed to be replaced with "the four business years prior to the current business year and the current business year"; the phrases "the latest two business years" and "the latest two business years, etc." are deemed to be replaced with "the business year immediately prior to the current business year and the current business year"; the phrases "the latest business year" and "the latest business year, etc." are deemed to be replaced with "the current business year"; the phrase "the end of the latest business year" is deemed to be replaced with "the end of the current business year"; and the phrase "contained in the Statement" is deemed to be replaced with "contained in the annual securities report."

(1) General instructions

- a. In addition to the matters required to be stated pursuant to the following provisions, the matters related to each item to be stated in an annual securities report (hereinafter referred to as a "report" in this form) may be disclosed.
- b. If consolidated financial statements are prepared based on designated international accounting standards (meaning the designated international accounting standards prescribed in Article 93 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Form) (limited to the case where consolidated financial statements are prepared based on designated international accounting standards pursuant to that Article; hereinafter the same applies in this Form), and, with regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- c. Conversion of an amount denominated in non-Japanese currency to Japanese currency under the provisions of b is to be based on the exchange rate on a reference date. Set down in the notes the reference date, exchange rate, type of exchange quotation, and other necessary information as the criteria of conversion used for the conversion.
- d. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose relevant information in the same manner as under these instructions.
- e. The matters set forth in "Part I. Company information" may be explained by

using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.

- f. This Form (including the instructions on preparation) primarily relates to a company with company auditors. For a company with an audit and supervisory committee or a company with a nominating committee, etc., disclose relevant information in the same manner as under these instructions. For example, when stating the status of resolutions by the board of directors, in the case of stating the status of decisions by directors as delegated by resolution by the board of directors as referred to in Article 339-13, paragraph (5) or (6) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the directors, and in the case of stating the status of decisions by executive officers as delegated by resolution by the board of directors as referred to in Article 416, paragraph (4) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the executive officers.
- g. If the company submits this report before the annual shareholders meeting for the relevant business year, and the matters disclosed in this report and matters related thereto are matters for resolution at that annual shareholders meeting or at the board of directors meeting planned to be held immediately after that annual shareholders meeting, state such fact and the outline thereof in the respective parts.

(2) Company name

If the reporting entity is a designated corporation, state information by replacing the term "company" with "designated corporation."

(3) Title and name of representative person

In the case of submission of the report in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the seal of the representative person is to be affixed thereto.

(4) Place for public inspection

Disclose relevant information in the same manner as under Instructions on Preparation (7) of Form 2.

(5) Transition of major management indicators, etc.

- a. Disclose relevant information in the same manner as under Instructions on Preparation (25) of Form 2. In this case, in Instructions on Preparation (25) of Form 2, the phrase "six business years (or, if one business year consists of six months, 11 business years)" is deemed to be replaced with "five business years prior to the current business year (or, if one business year consists of six months, 10 business years prior to the current business year)," and the phrase "five business years earlier" is deemed to be replaced with "four business years prior to the current business year (or, if one business year consists of six months, nine business years prior to the current business year)."
- b. If two consolidated fiscal years have not elapsed from the end of the first consolidated fiscal year that arrives after the submission date of the

securities registration statement using Form 2-4, state the transition of major management indicators, etc. for the period from the oldest consolidated fiscal year set forth in "Part II. Company information," "Section 1. Company outlines," "1. Transition of major management indicators, etc." of that Form to the current consolidated fiscal year.

- c. If two business years (or, if one business year consists of six months, four business years) have not elapsed from the end of the first business year that arrives after the submission date of the securities registration statement using Form 2-4, state the transition of major management indicators, etc. for four business years prior to the reporting company's current business year and the current business year (or, if one business year consists of six months, nine business years prior to the current business year and the current business year; hereinafter the same applies in (23) and (63)) (if five business years have not elapsed from incorporation of the company, from the first business year after the incorporation of the company to the current business year). However, respective figures calculated based on the provisions of the Regulation on Accounting of Companies (Ministry of Justice Order No. 13 of 2006) may be stated for the transition of major management indicators, etc. for four business years prior to the current business year and the current business year, which pertains to the period before the same business year as the oldest consolidated fiscal year prescribed in b. In addition, when stating the respective figures calculated based on the provisions of the Regulation on Accounting of Companies, set down in the notes outside the space such fact and the fact that audit certification under Article 193-2, paragraph (1) of the Act has not been received.

(6) Company's history

Disclose relevant information in the same manner as under Instructions on Preparation (26) of Form 2.

(7) Details of business

Disclose relevant information in the same manner as under Instructions on Preparation (27) of Form 2. In this case, the phrase "If the reporting company falls under the category of the specified listed company, etc. prescribed in Article 49, paragraph (2) of the Cabinet Office Order on Restrictions on Securities Transactions (Cabinet Office Order No. 59 of 2007)" in Instructions on Preparation (27)c of Form 2 is deemed to be replaced with "If the reporting company will fall under the category of the specified listed company, etc. prescribed in Article 49, paragraph (2) of the Cabinet Office Order on Restrictions on Securities Transactions (Cabinet Office Order No. 59 of 2007) as a result of this report being made available for public inspection."

(8) Outline of associated companies

Disclose relevant information in the same manner as under Instructions on Preparation (28) of Form 2.

(9) Company's employees

Disclose relevant information in the same manner as under Instructions on Preparation (29) of Form 2.

- (10) Business management policy, business management environment, problems to be dealt with, etc.
Disclose relevant information in the same manner as under Instructions on Preparation (30) of Form 2.
- (11) Business-related risks, etc.
Disclose relevant information in the same manner as under Instructions on Preparation (31) of Form 2.
- (12) Management's discussion and analysis of financial position, operating results, and cash flow status
Disclose relevant information in the same manner as under Instructions on Preparation (32) of Form 2.
- (13) Material contracts, etc. for business management
Disclose relevant information in the same manner as under Instructions on Preparation (33) of Form 2.
- (14) Research and development activities
Disclose relevant information in the same manner as under Instructions on Preparation (34) of Form 2.
- (15) Outline of capital investment, etc.
Disclose relevant information in the same manner as under Instructions on Preparation (35) of Form 2.
- (16) Major facilities and equipment
Disclose relevant information in the same manner as under Instructions on Preparation (36) of Form 2.
- (17) Plan on installation, disposal, etc. of facilities and equipment
Disclose relevant information in the same manner as under Instructions on Preparation (37) of Form 2.
- (18) Total number of shares and other information
- a. In the space of "Total number of authorized shares," state the total number of authorized shares or the total number of authorized shares in a class specified in the articles of incorporation as of the end of the current business year.
If the company is a company with class shares, state the total number of authorized shares in a class for each class of shares, and in the space of "Total," state the total number of authorized shares.
In addition, if there was an increase or decrease in the total number of authorized shares specified in the articles of incorporation between the last day of the current business year and the submission date of the report, state outside the space such fact, the date of resolution, the day when the number of shares increased or decreased, amount by which the number of shares increased or decreased, and the total number of shares after the increase or decrease.
- b. In "Issued shares," state "Classes," "Number of shares issued as of the end of business year," "Number of shares issued as of the submission date," "Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered," and "Description" for each class of issued shares.

- c. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the space of "Classes."
- d. In the space of "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares, state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters set forth in the items of Article 108, paragraph (1) of the Companies Act and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters set forth in the items of Article 107, paragraph (1) of the Companies Act, state the specific details thereof.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the space, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- e. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters outside the space.
 - (a) In cases where Article 19, paragraph (9) applies, the contents of the derivatives transactions or other transactions provided in that paragraph
 - (b) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, such fact)
 - (c) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no such agreement, such fact)
 - (d) If the reporting entity knows that there is an agreement made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the content thereof.
 - (e) Other matters necessary to ensure the protection of investors
- f. If the company issues shares of two or more different classes with different provisions and conditions regarding the matters set forth in the items of Article 108, paragraph (1) of the Companies Act (hereinafter referred to as "two or more classes of shares"), and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features thereof, state such fact

and the reason therefor outside the space. In this case, if there is any matter to be particularly stated in relation to the holding of shares or the exercise of voting rights, state the details thereof.

- g. In the space of "Number of shares issued," state the number of shares issued as of the end of the current business year and as of the submission date of the report.

If the company issues share options or corporate bonds with share options (including the case where it issues convertible corporate bonds or corporate bonds with warrants which are deemed to be corporate bonds with share options pursuant to Article 19, paragraph (2) of the Act on the Arrangement of Related Acts that Accompany the Enforcement of Acts that Revise Parts of the Commercial Code, etc. (Act No. 129 of 2001) or securities with warrants which are deemed to be share option certificates pursuant to paragraph (3) of that Article (referred to as "old convertible corporate bonds, etc." in g and (23))), the number of shares issued to be stated in the space of "As of the submission date" may be the number as of the end of the month before the month containing the submission date of the report, only with regard to the number of shares resulting from exercise of those share options (including exercise of rights represented by old convertible corporate bonds, etc.). However, state such fact outside the space.

- h. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property outside the space.
- i. In the case of a cooperative financial institution, state information separately for ordinary equity investment and preferred equity investment (the same applies in "1. Information on shares, etc.," "(4) Changes in total number of issued shares, stated capital, etc." to "3. Dividend policy").
- j. In the case of a mutual company, this information is not required to be stated (the same applies in "1. Information on shares, etc.," "(5) Information on each shareholder" to "(8) Contents of share ownership system for officers and employees").

(19) Contents of stock option system

Disclose relevant information in the same manner as under Instructions on Preparation (39) of Form 2. In this case, in Instructions on Preparation (39) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "Statement" is deemed to be replaced with "report."

(20) Description of rights plan

Disclose relevant information in the same manner as under Instructions on Preparation (40) of Form 2. In this case, in Instructions on Preparation (40) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "Statement" is deemed to be replaced with "report."

(21) Status of other share options, etc.

Disclose relevant information in the same manner as under Instructions on Preparation (41) of Form 2. In this case, in Instructions on Preparation (41) of Form 2, the term "latest business year" is deemed to be replaced with "current

business year" and the term "Statement" is deemed to be replaced with "report."

(22) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

a. If the company issues multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose relevant information for each class.

b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other value equivalent thereto.

c. In the space of "Fourth quarterly accounting period," state relevant information for the period between the date immediately after the last day of the quarterly accounting period or interim accounting period pertaining to a quarterly securities report or semiannual securities report that was recently submitted or should have been submitted to the last day of the current business year.

(23) Changes in total number of issued shares, stated capital, etc.

a. State the increase or decrease in the total number of issued shares, stated capital, and capital reserve for the four business years prior to the current business year and the current business year (or, as of the date of the last increase or decrease in the case where there was no increase or decrease in the total number of issued shares, stated capital, and capital reserve during this period).

In addition, if there was an increase or decrease in the total number of issued shares, stated capital, and capital reserve between the last day of the current business year and the submission date of the report, set down in the notes such fact, the date of the increase or decrease, and a breakdown of the increase or decrease.

For the increase in the total number of issued shares, stated capital, and capital reserve by way of exercise of share options (including exercise of rights represented by old convertible corporate bonds, etc.), set down in the notes the information for the period after the last day of the current business year until the end of the month immediately preceding the month containing the submission date of the report.

b. For the increase in the total number of issued shares, stated capital, and capital reserve by the issuance of new shares, state the manner of issuance of new shares (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders), issue price, and amount to be incorporated into stated capital outside the space.

In the case of merger, disclose the name of the counterparty to merger and merger ratio outside the space.

For the increase in the total number of issued shares, stated capital, and capital reserve by way of exercise of share options (including exercise of rights represented by old convertible corporate bonds, etc.), disclose the

total amount for each business year, and state such fact outside the space.

For the increase in the stated capital in the case of capitalization of reserves specified by law such as retained earnings reserve, capital reserve, or reassessment reserve or capitalization by appropriation of surplus, state the details thereof outside the space.

For the decrease in the total number of issued shares, stated capital, and capital reserve, disclose the reason, capital reduction ratio, etc. outside the space.

- c. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) for the current business year as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details thereof outside the space.
- d. In the case of a mutual company, omit the statement concerning the total number of issued shares, state information by replacing the term "stated capital, and capital reserve" with "total amount of funds, etc.," and set down in the notes the outline of the funds, etc. and the amount of the reserve for redemption of funds. The "funds, etc." means funds and the reserve for redemption of funds prescribed in Article 56 of the Insurance Business Act.

(24) Information on each shareholder

- a. Disclose "Information on each shareholder" as of the record date (meaning the record date prescribed in Article 124, paragraph (1) of the Companies Act; the same applies in (25)a and (26)a) for exercise of voting rights at the reporting company's shareholders meeting or general meeting of class shareholders. However, if it is difficult to do so, disclose "Information on each shareholder" as of the end of the current business year.

If the company issues two or more classes of shares, disclose information clarifying the status by holder for each class.

- b. In the space of "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. In the space of "Foreign corporations, etc.," state the information separately for non-individuals such as corporations established under laws and regulations of a foreign country and individuals that have foreign nationality.
- d. In the space of "Status of shares less than one unit," state the total number of shares less than one unit.

(25) Information on major shareholders

- a. Disclose "Information on major shareholders" as of the record date for exercise of voting rights at the reporting company's shareholders meeting or general meeting of class shareholders. However, if it is difficult to do so, disclose "Information on major shareholders" as of the end of the current business year.
- b. In the space of "Number of shares held," state the number of substantially

held shares including the number of shares held in another person's name (or under a fictitious name).

- c. State about 10 major shareholders holding the largest number of shares in descending order (excluding the reporting company), and for shareholders that are deemed to have no voting rights pursuant to Article 67, paragraph (1) of the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006), also state such fact. However, if the company issues shares of two or more different classes and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights, also state about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for disclosing the address, municipality (meaning the municipality provided in Article 21, paragraph (2)) may be disclosed.

- d. During the current business year, if there has been any change to major shareholders, set down such fact in the notes.
- e. If a statement of large-volume holdings, etc. pertaining to share certificates, etc. issued by the company was made available for public inspection pursuant to Article 27-30-7 of the Act or the company was sent a copy of a statement of large-volume holdings, etc. (including the case where it is deemed to be sent pursuant to Article 27-30-11, paragraph (4) of the Act), and the status of holding of share certificates, etc. of the submitter of the document disclosed in that statement of large-volume holdings, etc. differs from the contents disclosed in the shareholder register, confirm and state the substantial holding status.

If the disclosed contents differ considerably and it is not possible to confirm the substantial holding status, set down in the notes such fact and the contents disclosed in the statement of large-volume holdings, etc.

(26) Status of voting rights

- a. Disclose "Status of voting rights" as of the record date for exercise of voting rights at the reporting company's shareholders meeting or general meeting of class shareholders. However, if it is difficult to do so, disclose "Status of voting rights" as of the end of the current business year.

With regard to the shares to be stated in each space, if the company issues two or more classes of shares, disclose information clarifying the number for each class of shares.

- b. In the space of "Shares with no voting rights," state the total number and features of shares with no voting rights (excluding shares less than one unit).
- c. In the space of "Shares with restricted voting rights (treasury shares, etc.)," state, for each class, the total number and features of share with restricted voting rights (excluding shares less than one unit; the same applies in d), which are treasury shares and reciprocally held shares.
- d. In the space of "Shares with restricted voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares

- with restricted voting rights other than those that fall under c.
- e. In the space of "Shares with full voting rights (treasury shares, etc.)," state, for each class, the total number and features of share with full voting rights, which are treasury shares and reciprocally held shares.
 - f. In the space of "Shares with full voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with full voting rights other than those that fall under e.
 - g. In the space of "Shares less than one unit," state, for each class, the total number of shares less than one unit.
 - h. In the space of "Number of shares held in others' names," state the number of shares held in another person's name (or under a fictitious name), and state the reason for holding them in another person's name as well as the name and address of the registered holder outside the space.

With regard to shares for which the company is the holder in the shareholder register, but which are not substantially held by the company, state such fact and the number of those shares outside the space.

- i. Between the day of commencement of the current business year and the submission date of the report, if the company has concluded a promise concerning the holding period, etc. of shares (for a company whose shares are already listed on a financial instruments exchange or whose shares are registered with an authorized financial instruments firms association as over-the-counter traded securities at the time of the issuance of those shares, limited to shares of which the total amount of the issue value is 100 million yen or more) with the acquirer, etc., and the acquirer has implemented a transfer (excluding acceptance of transfer) of the shares, state the date of transfer, holder before the transfer, holder after the transfer, details of the transfer, reason for the transfer, etc. in the same manner as in Form 2-4, Part IV, Section 2-3 "Status of transfer of shares, etc. by acquirer."

(27) Contents of share ownership system for officers and employees

Disclose relevant information in the same manner as under Instructions on Preparation (46) of Form 2.

(28) Status of acquisition, etc. of treasury shares

State the status of acquisition, etc. of treasury shares in the current business year and between the last day of the current business year and the submission date of the report (referred to as the "current period" in this Form) for each reason for acquisition of treasury shares and for each class of shares. If the period during which the company is able to acquire treasury shares by resolution of shareholders meeting or board of directors or a part of that period is included in the current business year or the current period, disclose this information even if the company did not acquire treasury shares by resolution of shareholders meeting or board of directors in the current business year or the current period.

(29) Class of shares, etc.

Disclose relevant information in the same manner as under Instructions on Preparation (48) of Form 2.

(30) Status of acquisition by resolution of shareholders meeting

Disclose relevant information in the same manner as under Instructions on Preparation (49) of Form 2. In this case, in Instructions on Preparation (49) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "latest period" is deemed to be replaced with "current period."

(31) Status of acquisition by resolution of board of directors

Disclose relevant information in the same manner as under Instructions on Preparation (50) of Form 2. In this case, in Instructions on Preparation (50) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "latest period" is deemed to be replaced with "current period."

(32) Acquisition not based on resolution of shareholders meeting or board of directors

Disclose relevant information in the same manner as under Instructions on Preparation (51) of Form 2.

(33) Status of disposal of acquired treasury shares and holding of treasury shares

Disclose relevant information in the same manner as under Instructions on Preparation (52) of Form 2. In this case, in Instructions on Preparation (52) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "Statement" is deemed to be replaced with "report."

(34) Dividend policy

a. For a dividend policy, disclose a basic policy for dividend (in the case of a mutual company, policy dividend), a basic policy on the number of occasions of dividends in each business year, a decision-making body for dividend, the approach for the decision of dividends in the current business year, and the purpose of use of internally retained funds.

If the distributed property is a property other than money, disclose the details thereof, and if the company has granted a right to demand the stock company to deliver money in lieu of the distributed property in such case, also disclose the contents of the right.

If it is specified in the articles of incorporation that the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act may be distributed, state such fact.

b. If the company distributed the dividend of surplus prescribed in Article 453 of the Companies Act (hereinafter referred to as "dividend of surplus" in b and c) in the current business year, set down in the notes the date of resolution of shareholders meeting or board of directors and the total amount of dividend for each resolution, and the amount of dividend per share, as to the dividend of surplus.

c. If the company receives restriction on dividend of surplus under provisions of law other than the Companies Act or under a contract, set down in the notes such fact and the details thereof.

(35) Outline of corporate governance

Disclose relevant information in the same manner as under Instructions on

Preparation (54) of Form 2.

(36) Company's officers

Disclose relevant information in the same manner as under Instructions on Preparation (55) (excluding d) of Form 2. In this case, in Instructions on Preparation (55) of Form 2, the term "submission date of the Statement" is deemed to be replaced with "submission date of the report."

(37) Status of audit

Disclose relevant information in the same manner as under Instructions on Preparation (56) of Form 2.

(38) Remuneration for officers, etc.

Disclose relevant information in the same manner as under Instructions on Preparation (57) of Form 2. In this case, in Instructions on Preparation (57) of Form 2, the term "submission date of the Statement" is deemed to be replaced with "submission date of the report."

(39) Status of holding of shares

Disclose relevant information in the same manner as under Instructions on Preparation (58) of Form 2.

(40) Status of accounting

Disclose relevant information in the same manner as under Instructions on Preparation (59) of Form 2.

(41) Consolidated financial statements

a. With regard to the consolidated balance sheet, consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement, consolidated statement of changes in net assets, and consolidated cash flow statement (if consolidated financial statements are prepared based on designated international accounting standards or if consolidated financial statements are prepared based on Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Form) (limited to the case where consolidated financial statements are prepared based on Japan's modified international standards pursuant to that Article; the same applies in (64-2)), statements equivalent to the consolidated balance sheet, consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement, consolidated statement of changes in net assets, and consolidated cash flow statement, respectively; hereinafter the same applies in this Form), state the statements for the current consolidated fiscal year prepared pursuant to the provisions of the Regulation on Consolidated Financial Statements. However, if consolidated financial statements for the consolidated fiscal year immediately prior to the current consolidated fiscal year are not stated in the securities registration statement or report submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act, state the consolidated financial statements for the consolidated fiscal year immediately prior to the current consolidated fiscal year and the current

- consolidated fiscal year (excluding the comparative information prescribed in Article 8-3 of the Regulation on Consolidated Financial Statements), arranging the information for the consolidated fiscal year immediately prior to current consolidated fiscal year on the left-hand side, and information for the current consolidated financial year on the right-hand side.
- b. When preparing consolidated financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Consolidated Financial Statements, designated international accounting standards, or Japan's modified international standards, and appropriately state material matters that serve as the basis for preparing consolidated financial statements, notes to be included, consolidated supplementary schedules (if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent thereto; the same applies in (46)), and other matters according to the actual state of the company.
 - c. The audit report on consolidated financial statements should be attached to the consolidated financial statements.

With regard to consolidated financial statements that have the same contents as consolidated financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the audit report on the already submitted consolidated financial statements is to be used.

(42) Consolidated balance sheet

Disclose relevant information in the same manner as under Instructions on Preparation (61), main clause, of Form 2.

(43) Consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement

Disclose relevant information in the same manner as under Instructions on Preparation (62), main clause, of Form 2.

(44) Consolidated statement of changes in net assets

Disclose relevant information in the same manner as under Instructions on Preparation (63), main clause, of Form 2.

(45) Consolidated cash flow statement

Disclose relevant information in the same manner as under Instructions on Preparation (64), main clause, of Form 2.

(46) Consolidated supplementary schedules

Disclose relevant information in the same manner as under Instructions on Preparation (65) of Form 2.

(47) Other

- a. After the end of the current consolidated fiscal year but before the submission date of the report, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact. However, disclosure may be omitted for any information already contained in an

- extraordinary report or another part of this statement.
- b. Disclose relevant information in the same manner as under Instructions on Preparation (66)c and d of Form 2.
 - c. If there is any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline thereof.
- (48) Financial statements
- a. With regard to the balance sheet, profit and loss statement, statement of changes in net assets, and cash flow statement (excluding the cash flow statement if consolidated financial statements are prepared), state the statements for the current business year prepared pursuant to the provisions of the Regulation on Financial Statements. However, if financial statements for the business year immediately prior to the current business year are not stated in the securities registration statement or the report submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act, state the financial statements for the business year immediately prior to the current business year and the current business year (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements), arranging the information for the business year immediately prior to the current business year on the left-hand side, and information for the current business year on the right-hand side.
 - b. If the reporting company has not prepared consolidated financial statements, but prepared financial statements based on designated international accounting standards pursuant to Article 129, paragraph (2) of the Regulation on Financial Statements, the company may add the item "Financial statements based on international accounting standards" below the financial statements stated pursuant to the provisions of (48) (excluding b) through (53), and state the financial statements prepared based on the designated international accounting standards. State the financial statements prepared based on the designated international accounting standards in the same manner as under (48) (excluding b) through (53).
 - c. When preparing financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Financial Statements or designated international accounting standards, and state material matters that serve as the basis for preparing financial statements, notes to be included, supplementary schedules (if financial statements are prepared based on designated international accounting standards, a document equivalent thereto; the same applies in (53)), and other matters according to the actual state of the company.
 - d. The audit report on financial statements should be attached to the financial statements.

With regard to financial statements that have the same contents as financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the audit report on the already submitted financial statements are to be used.

- e. If latest two business years have not elapsed as a wholly owning parent company resulting from a share exchange or wholly owning parent company incorporated in a share transfer established through a share exchange or share transfer (hereinafter referred to as a "wholly owning parent company resulting from a share exchange, etc." in e), state the financial statements pertaining to the latest two business years (if consolidated financial statements are prepared, consolidated financial statements for the latest two consolidated fiscal years; excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements or Article 8-3 of the Regulation on Consolidated Financial Statements) of the company that became a wholly owned subsidiary company resulting from a share exchange or wholly owned subsidiary company resulting from a share transfer (hereinafter referred to as a "wholly owned subsidiary company resulting from a share exchange, etc." in e) through the share exchange or share transfer (excluding a company that was a consolidated subsidiary company of the wholly owning parent company resulting from a share exchange, etc.) in "2. Financial statements, etc.," "(3) Other."

However, if the company that became a wholly owned subsidiary company resulting from a share exchange, etc. is not a company submitting reports and its stated capital is less than 500 million yen, this is not required to be stated.

- f. If latest two business years have not elapsed after succeeding to a business through a company split, state the financial statements pertaining to the latest two business years (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements) of the company that conducted the company split in "2. Financial statements, etc.," "(3) Other" (excluding the case where the business of the company that conducted the company split is immaterial compared to the business of the company in question).

However, if the company that conducted the company split is not a company submitting reports and its stated capital is less than 500 million yen, this is not required to be stated.

(49) Balance sheet

Disclose relevant information in the same manner as under Instructions on Preparation (68), main clause, of Form 2.

(50) Profit and loss statement

Disclose relevant information in the same manner as under Instructions on Preparation (69)a main clause and b of Form 2.

(51) Statement of changes in net assets

Disclose relevant information in the same manner as under Instructions on Preparation (70), main clause, of Form 2.

(52) Cash flow statement

Disclose relevant information in the same manner as under Instructions on Preparation (71), main clause, of Form 2.

(53) Supplementary schedules

Disclose relevant information in the same manner as under Instructions on

Preparation (72) of Form 2.

(54) Major assets and liabilities

Disclose relevant information in the same manner as under Instructions on Preparation (73) of Form 2.

(55) Other

- a. After the end of the current business year but before the submission date of the report, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact. However, disclosure may be omitted for any information already contained in an extraordinary report or another part of this statement.
- b. Disclose relevant information in the same manner as under Instructions on Preparation (74)d and e of Form 2.
- c. If there is any important lawsuit, etc. concerning business and other matters of the reporting company, state the outline thereof.

(56) Information on reporting company's share handling businesses

Disclose relevant information in the same manner as under Instructions on Preparation (75) of Form 2. In this case, in Instructions on Preparation (75) of Form 2, the term "submission date of the Statement" is deemed to be replaced with "end of the current business year."

If there was a change in the stated content between the last day of the current business year and the submission date of the report, set down in the notes such fact and the details of the change.

(57) Information on parent company, etc. of reporting company

State the name of the parent company, etc. prescribed in Article 24-7, paragraph (1) of the Act, and if there is no such parent company, etc., state such fact.

(58) Other matters for reference

- a. Between the day of commencement of the current business year and the submission date of the report, if any documents referred to in the items of Article 25, paragraph (1) of the Act are submitted, state the names and dates of submission of the documents.
- b. If an extraordinary report is contained in the documents, also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- c. If an amendment report is contained in the documents, also state the name of the document to which the amendment report relates.

(59) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds (limited to those that are the securities set forth in Article 24, paragraph (1), items (i) through (iii) of the Act, and excluding short-term corporate bonds; referred to as "corporate bonds, etc. for public offering" in (60)a and (61)a) issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of corporate bonds, etc. handled by a book-entry transfer institution, amount to be redeemed, outstanding amount of redemption as of the end of the current business year of the reporting company, and the name of

the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(60) Matters related to guarantor company which is a company subject to continuous disclosure

- a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the report on the latest business year of the guarantor company already submitted as of the submission date of this report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the quarterly securities report (if there are two or more quarterly securities reports, meaning the latest one) or semiannual securities report), an extraordinary report subsequently submitted, and their amendment reports.

If the report on the latest business year of the guarantor company as of the submission date of this report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of the report falls is expected to be submitted without delay after the submission of this report, add a note of such fact.

- c. For "(ii) Extraordinary report," add a note of the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- d. For "(iii) Amendment report," set down in the notes the name of the document to which the amendment report relates.

(61) Matters related to guarantor company which is not a company subject to continuous disclosure

- a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
- b. State the company name, representative person's title, and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year as of the submission date of this report, in the same manner as under "Part I. Company information," "Section 1. Company outlines" through "Section 5. Status of accounting" of this Form. However, if the guarantor company's business year is one year, and if this report is submitted after the elapse of about nine months from the date of commencement of the business year of the guarantor company in which the submission date of this report falls, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in the same manner as under "Part I. Company information," "Section 1. Company outlines" through "Section 5. Status of accounting" of Form 5.

Disclosure of a consolidated cash flow statement, cash flow statement,

interim consolidated cash flow statement, and interim cash flow statement may be omitted.

(62) Information on companies other than guarantor company

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, other than guarantor companies, judged to have material impact on investment decisions (such as an issuer of securities subject to the exercise of options in the case where the securities issued by the reporting company are covered warrants, a company accepting the deposit in the case where such securities are depositary receipts, or a trustee in the case where such securities are beneficiary certificates of securities in trust).

- a. For "1. Reason for necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, the total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure," disclose relevant information in the same manner as under Part II, "Section 1. Information on guarantor company," "2. Matters related to guarantor company which is a company subject to continuous disclosure" and "3. Matters related to guarantor company which is not a company subject to continuous disclosure."
- c. With regard to a linked subsidiary company, refer to consolidated cash flow statements for the latest two consolidated fiscal years or cash flow statements for the latest two business years. However, if consolidated cash flow statements and cash flow statements are not prepared, state the status of consolidated cash flow or cash flow in the same manner as such statements.

(63) Information on indices, etc.

Disclose information on indices, etc. judged to have material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for necessity of disclosure of information on the indices, etc.," disclose the reasons and the details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the four business years prior to the current business year and the current business year, as well as the monthly highest/lowest values of the indices, etc. for the latest six months in the current business year.

(64) Amendment of consolidated financial statements based on designated international accounting standards

If consolidated financial statements were prepared based on designated international accounting standards, and the consolidated financial statements for the consolidated fiscal year immediately prior to current consolidated fiscal

year were amended in accordance with designated international accounting standards, disclose the amended contents and the fact that the amendment was made with regard to matters to be disclosed in the report (excluding the amended consolidated financial statements) that relate to the amendment.

(64-2) Amendment of consolidated financial statements based on Japan's modified international standards

If consolidated financial statements were prepared based on Japan's modified international standards, and the consolidated financial statements for the consolidated fiscal year immediately prior to current consolidated fiscal year were amended in accordance with Japan's modified international standards, disclose the amended contents and the fact that the amendment was made with regard to matters to be disclosed in the report (excluding the amended consolidated financial statements) that relate to the amendment.

(65) Replacement of terms

a. If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.

b. If the reporting entity is an incorporated educational institution, etc., state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "monetary claim to the incorporated educational institution, etc.," "incorporated educational institution, etc.," and "incorporated educational institution, etc.," respectively.

(66) Special exception related to social medical care corporation bond certificates

If the reporting entity is an issuer of social medical care corporation bond certificates, for items in "Part I. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose relevant information in the same manner as under Instructions on Preparation (88) of Form 2.

(67) Special exception related to incorporated educational institutions, etc.

If the reporting entity is an incorporated educational institution, etc., for items in "Part I. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status" and "Section 5. Status of accounting" disclose relevant information in the same manner as under Instructions on Preparation (89) of Form 2.

Form 4-3

[Cover page]

[Document to be submitted]

[Provision]

Quarterly securities report

Article 24-4-7, paragraph () of the
Financial Instruments and Exchange
Act

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local Finance
Branch Bureau)

[Submission date]

[Quarterly accounting period]

_____ th period, _____ th quarter (from
to _____)

[Company name] (2)

[Company name in English]

[Title and name of representative person] (3)

[Location of head office]

[Telephone number]

[Name of contact person]

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Place for public inspection] (4)

Name:
(Location)

Part I. [Company information]

Section 1. [Company outlines]

1. [Transition of major management indicators, etc.] (5)
2. [Details of business] (6)

Section 2. [Outline of business]

1. [Business-related risks, etc.] (7)
2. [Management's discussion and analysis of financial position, operating results,
and cash flow status]
3. [Material contracts, etc. for business management] (9)

Section 3. [Information on reporting company]

1. [Information on shares, etc.]
 - (1) [Total number of shares and other information] (10)
 - (i) [Total number of shares]

Classes	Total number of authorized shares
Total	

(ii) [Issued shares]

Classes	Number of shares issued as of the	Number of shares issued as	Name of financial instruments	Description

	end of th quarterly accounting period (Date)	of the submission date (Date)	exchange on which shares are listed or authorized financial instruments firms association with which shares are registered	
Total			—	—

(2) [Status of share options, etc.]

(i) [Contents of stock option system] (11)

(ii) [Status of other share options, etc.] (12)

(3) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (13)

	th quarterly accounting period (From to)
Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the quarterly accounting period	
Number of shares delivered in relation to the exercise of rights during the quarterly accounting period	
Average exercise value, etc. in relation to the exercise of rights during the quarterly accounting period	
Amount of fund procured in relation to the exercise of rights during the quarterly accounting period	
Aggregate number of corporate bond certificates, etc. with share options subject to exercise value change exercised as of the last day of the quarterly accounting period	
Aggregate number of shares	

subject to corporate bond certificates, etc. with share options subject to exercise value change delivered as of the last day of the quarterly accounting period	
Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the quarterly accounting period	
Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the quarterly accounting period	

(4) [Changes in total number of issued shares, stated capital, etc.] (14)

Date	Increase/decrease in total number of issued shares	Outstanding balance of total number of issued shares	Increase/decrease in amount of stated capital (in Yen)	Outstanding balance of amount of stated capital (in Yen)	Increase/decrease in amount of capital reserves (in Yen)	Outstanding balance of amount of capital reserve (in Yen)

(5) [Information on major shareholders] (15) Reference date:

Name	Address	Number of shares held	Ratio of number of shares held to the total number of issued shares (excluding treasury shares) (%)
Total	—		

(6) [Status of voting rights] (16)

(i) [Issued shares]

Reference date:

Items	Number of shares	Number of voting rights	Description
Shares with no voting rights		—	
Shares with restricted voting rights (treasury shares, etc.)		—	
Shares with restricted voting rights (other)			
Shares with full voting rights (treasury shares, etc.)		—	
Shares with full voting rights (other)			
Shares less than one unit		—	
Total number of issued shares		—	—
Number of voting rights held by all shareholders	—		—

(ii) [Treasury shares, etc.]

Reference date:

Name of shareholder	Address of shareholder	Number of shares held in own name	Number of shares held in others' names	Total number of shares held	Ratio of number of shares held to the total number of issued shares (%)
Total	—				

2. [Company's officers] (17)

Section 4. [Status of accounting] (18)

1. [Quarterly consolidated financial statements] (19)

(1) [Quarterly consolidated balance sheet] (20)

(2) [Quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement] or [Quarterly consolidated profit and loss and comprehensive income statement] (21)

(3) [Quarterly consolidated cash flow statement] (23)

2. [Other] (24)

Part II. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

1. [Corporate bonds for guarantee] (31)

2. [Matters related to guarantor company which is a company subject to continuous disclosure] (32)

(1) [Documents submitted by guarantor company]

(i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this quarterly securities report (date:), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(iii) [Amendment report]

An amendment report (an amendment report related to above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to guarantor company which is not a company subject to continuous disclosure] (33)

Section 2. [Information on companies other than guarantor company] (34)

1. [Reason for necessity of disclosure of information on the company]
2. [Matters related to the company which is a continuous disclosure company]
3. [Matters related to the company which is not a company subject to continuous disclosure]

Section 3. [Information on indices, etc.] (35)

1. [Reason for necessity of disclosure of information on the indices, etc.]
2. [Changes in the indices, etc.]

(Instructions on Preparation)

(1) General instructions

- a. In addition to the matters required to be stated pursuant to the following provisions, the matters related to each item to be stated in a quarterly securities report may be disclosed.
- b. If quarterly consolidated financial statements are prepared based on designated international accounting standards (meaning the designated international accounting standards prescribed in Article 93 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Form) (limited to the case where quarterly consolidated financial statements are prepared based on designated international accounting standards pursuant to Article 93 of the Regulation on Quarterly Consolidated Financial Statements; hereinafter the same applies in this Form), and, with regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- c. Conversion of an amount denominated in non-Japanese currency to Japanese currency under the provisions of b is to be based on the exchange rate on a reference date. Set down in the notes the reference date, exchange rate, type of exchange quotation, and other necessary information as the criteria of conversion used for the conversion.

- d. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose relevant information in the same manner as under these instructions.
- e. The matters set forth in the quarterly securities report may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- f. This Form (including the instructions on preparation) primarily relates to a company with company auditors. For a company with an audit and supervisory committee or a company with a nominating committee, etc., disclose relevant information in the same manner as under these instructions. For example, when stating the status of resolutions by the board of directors, in the case of stating the status of decisions by directors as delegated by resolution by the board of directors as referred to in Article 339-13, paragraph (5) or (6) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the directors, and in the case of stating the status of decisions by executive officers as delegated by resolution by the board of directors as referred to in Article 416, paragraph (4) of that Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the executive officers.
- g. As used in this Form, the term "cumulative quarterly consolidated accounting period" means the cumulative quarterly consolidated accounting period prescribed in Article 3, item (vii) of the Regulation on Quarterly Consolidated Financial Statements, and the term "cumulative quarterly accounting period" means the cumulative quarterly accounting period prescribed in item (vi) of that Article.

(2) Company name

If the reporting entity is a designated corporation, state information by replacing the term "company" with "designated corporation."

(3) Title and name of representative person

In the case of submission of the quarterly securities report in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the seal of the representative person is to be affixed thereto.

(4) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.

(5) Transition of major management indicators, etc.

- a. If the reporting company prepares quarterly consolidated financial statements (excluding the case where the reporting company is a company engaged in specified business (meaning a company engaged in the business prescribed in Article 17-15, paragraph (2); hereinafter the same applies in this Form) and the current quarterly consolidated accounting period is the second quarterly consolidated accounting period (meaning the quarterly

consolidated accounting period following the first quarterly consolidated accounting period (hereinafter referred to as the "first quarterly consolidated accounting period" in this Form) of the current consolidated fiscal year; hereinafter the same applies in this Form)), state the transition of the following major management indicators, etc. pertaining to the current cumulative quarterly consolidated accounting period, the cumulative quarterly consolidated accounting period in the previous year corresponding to the current cumulative quarterly consolidated accounting period (hereinafter referred to as the "same cumulative quarterly consolidated accounting period of the previous year" in this Form), and the latest consolidated fiscal year (if quarterly consolidated financial statements are prepared based on designated international accounting standards or quarterly consolidated financial statements are prepared based on Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Form) (limited to the case where quarterly consolidated financial statements are prepared based on Japan's modified international standards pursuant to Article 94 of the Regulation on Quarterly Consolidated Financial Statements; hereinafter the same applies in this Form), indicators, etc. equivalent to these management indicators, etc. (in the case of stating consolidated financial statements for the latest consolidated fiscal year prepared based on designated international accounting standards pursuant to (18)h or consolidated financial statements for the latest consolidated fiscal year prepared based on Japan's modified international standards pursuant to (18)i, indicators, etc. equivalent thereto)). However, for (a), (c), and (i), when disclosing a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period in "Section 4. Status of accounting," also state information for the current quarterly consolidated accounting period and the quarterly consolidated accounting period in the previous year corresponding to the current quarterly consolidated accounting period (hereinafter referred to as the "same quarterly consolidated accounting period of the previous year" in this Form) in parentheses; for (g), (h), and (m), state information for the current cumulative quarterly consolidated accounting period, the last day of the same cumulative quarterly consolidated accounting period of the previous year, and the last day of the latest consolidated fiscal year; and for (n), (o), (p), and (q), if the current quarterly consolidated accounting period is the second quarterly consolidated accounting period or if it is a quarterly consolidated accounting period other than the second quarterly consolidated accounting period and a quarterly consolidated cash flow statement is disclosed in "Section 4. Status of accounting," state information for the current cumulative quarterly consolidated accounting period, the same cumulative quarterly consolidated accounting period of the previous year, and the latest consolidated fiscal year.

- (a) Net sales
- (b) Amount of ordinary income or amount of ordinary loss
- (c) Amount of quarterly net income attributable to shareholders of the parent company or amount of quarterly net loss attributable to shareholders of the parent company
- (d) Amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of the parent company for the current period
- (e) Amount of quarterly comprehensive income
- (f) Amount of comprehensive income
- (g) Amount of net assets
- (h) Total amount of assets
- (i) Amount of quarterly net income per share or the amount of quarterly net loss per share (meaning the amount of quarterly net income per share or the amount of quarterly net loss per share that must be set down in the notes pursuant to Article 78, paragraph (1) of the Regulation on Quarterly Consolidated Financial Statements)
- (j) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be set down in the notes pursuant to Article 65-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
- (k) Diluted amount of quarterly net income per share (meaning the diluted amount of quarterly net income per share prescribed in Article 78-2 of the Regulation on Quarterly Consolidated Financial Statements)
- (l) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 65-3 of the Regulation on Consolidated Financial Statements)
- (m) Capital adequacy ratio (that for a quarterly consolidated accounting period means the ratio obtained by deducting, from the amount of net assets for the quarterly consolidated accounting period, the amount of share options to be presented pursuant to Article 57 of the Regulation on Quarterly Consolidated Financial Statements and the amount of the non-controlling interests prescribed in Article 58 of the Regulation on Quarterly Consolidated Financial Statements, and dividing it by the total amount of assets for the quarterly consolidated accounting period, and that for a consolidated fiscal year means the ratio obtained by deducting, from the amount of net assets for the consolidated fiscal year, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the Regulation on Consolidated Financial Statements and the amount of the non-controlling interests prescribed in Article 2, item (xii) of the Regulation on Consolidated Financial Statements, and dividing it by the total amount of assets for the consolidated fiscal year)
- (n) Cash flows from operating activities
- (o) Cash flows from investment activities

- (p) Cash flows from financing activities
 - (q) Balances of cash and cash equivalents at the end of the quarter or at the end of the period
- b. If the reporting company prepares quarterly consolidated financial statements (excluding the case where the reporting company is a company engaged in specified business and the current quarterly consolidated accounting period is the second quarterly consolidated accounting period), state the amount of quarterly net income per share or the amount of quarterly net loss per share for the current quarterly consolidated accounting period and the same quarterly consolidated accounting period of the previous year (the amount of quarterly net income per share or the amount of quarterly net loss per share that must be set down in the notes pursuant to Article 78, paragraph (1) of the Regulation on Quarterly Consolidated Financial Statements or an amount calculated in the same manner as these amounts). However, this does not apply if the amount is stated in a.
- c. If the reporting company has not prepared quarterly consolidated financial statements (excluding the case where the reporting company is a company engaged in specified business and the current quarterly accounting period is the second quarterly accounting period (meaning the quarterly accounting period following the first quarterly accounting period (hereinafter referred to as the "first quarterly accounting period" in c and (27)b) of the current business year; hereinafter the same applies in this Form)), state the transition of the following major management indicators, etc. pertaining to the reporting company's current cumulative quarterly accounting period, the cumulative quarterly accounting period in the previous year corresponding to the current cumulative quarterly accounting period (hereinafter referred to as the "same cumulative quarterly accounting period of the previous year" in c), and the latest business year. However, for (a), (c), and (j), when disclosing quarterly profit and loss statement for the current quarterly accounting period in "Section 4. Status of accounting," also state information for the current quarterly accounting period and the quarterly accounting period in the previous year corresponding to the current quarterly accounting period (hereinafter referred to as the "same quarterly accounting period of the previous year" in c and d) in parentheses; for (f), (g), (h), (i) and (o), state information for the current quarterly accounting period, the last day of the same quarterly accounting period of the previous year, and the last day of the latest business year; and for (p), (q), (r), and (s), if the current quarterly accounting period is the second quarterly accounting period or if it is a quarterly accounting period other than the second quarterly accounting period and a quarterly cash flow statement is disclosed in "Section 4. Status of accounting," state information for the current cumulative quarterly accounting period, the same cumulative quarterly accounting period of the previous year, and the latest business year.
- (a) Net sales
 - (b) Amount of ordinary income or amount of ordinary loss

- (c) Amount of quarterly net income or quarterly net loss
- (d) Amount of net income for the current period or net loss for the current period
- (e) Amount of investment return or investment loss in the case of applying the equity method (meaning the amount of investment return or investment loss that must be set down in the notes pursuant to Article 12 of the Regulation on Quarterly Financial Statements)
- (f) Stated capital
- (g) Total number of issued shares
- (h) Amount of net assets
- (i) Total amount of assets
- (j) Amount of quarterly net income per share or the amount of quarterly net loss per share (meaning the amount of quarterly net income per share or the amount of quarterly net loss per share that must be set down in the notes pursuant to Article 70, paragraph (1) of the Regulation on Quarterly Financial Statements)
- (k) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be set down in the notes pursuant to Article 95-5-2, paragraph (1) of the Regulation on Financial Statements)
- (l) Diluted amount of quarterly net income per share (meaning the diluted amount of quarterly net income per share prescribed in Article 70-2, paragraph (1) of the Regulation on Quarterly Financial Statements)
- (m) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 95-5-3, paragraph (1) of the Regulation on Financial Statements)
- (n) Amount of dividend per share (meaning the dividend of surplus (including the amount of the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act) paid based on Article 453 of that Act)
- (o) Capital adequacy ratio (that for a quarterly accounting period means the ratio obtained by deducting, from the amount of net assets for the quarterly accounting period, the amount of share options to be presented pursuant to Article 51 of the Regulation on Quarterly Financial Statements, and dividing it by the total amount of assets for the quarterly accounting period, and that for a business year means the ratio obtained by deducting, from the amount of net assets for the business year, the amount of share options to be presented pursuant to Article 68, paragraph (1) of the Regulation on Financial Statements, and dividing it by the total amount of assets for the business year)
- (p) Cash flows from operating activities
- (q) Cash flows from investment activities
- (r) Cash flows from financing activities
- (s) Balances of cash and cash equivalents at the end of the quarter or at the end of the period

- d. If the reporting company has not prepared quarterly consolidated financial statements (excluding the case where the reporting company is a company engaged in specified business and the current quarterly accounting period is the second quarterly accounting period), state the amount of quarterly net income per share or the amount of quarterly net loss per share for the current quarterly accounting period and the same quarterly accounting period of the previous year (the amount of quarterly net income per share or the amount of quarterly net loss per share that must be set down in the notes pursuant to Article 70, paragraph (1) of the Regulation on Quarterly Financial Statements or an amount calculated in the same manner as these amounts). However, this does not apply if the amount is stated in c.
- e. If the reporting company is a company engaged in specified business and the current quarterly consolidated accounting period is the second quarterly consolidated accounting period (if interim consolidated financial statements are not prepared, the second quarterly accounting period), disclose relevant information in the same manner as under Instructions on Preparation (5) of Form 5.

(6) Details of business

- a. If there was a material change in the details of business operated by the reporting company and associated companies during the current cumulative quarterly consolidated accounting period, state the details thereof.

If, for each category of segment information (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, information equivalent thereto; hereinafter the same applies in this Form), there was a change in any major associated company engaged in the relevant business, state the details thereof.

- b. In the case of stating consolidated financial statements for the latest consolidated fiscal year prepared based on designated international accounting standards in the quarterly securities report for the first quarterly consolidated accounting period pursuant to the provisions of (18)h, state matters concerning the differences (such as the estimated amounts of differences; the same applies in d) between major items in those consolidated financial statements and equivalent items in the consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year if they were to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII). However, this is not required to be stated if a reporting company that prepared consolidated financial statements by using the terminology, forms, and preparation methods that are required with regard to issuance, etc. of American depositary receipts (hereinafter referred to as "U.S. standards" in this Form) based on Article 95 of the Regulation on Consolidated Financial Statements or paragraph (3) of the Supplementary Provisions of the Cabinet Office Order Partially Amending the Regulation on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Cabinet Office Order No. 11 of 2002) in the consolidated fiscal

year immediately preceding the consolidated fiscal year in which the company started preparing consolidated financial statements based on designated international accounting standards (if there are two or more such consolidated fiscal years, meaning the latest one) prepared quarterly consolidated financial statements based on designated international accounting standards.

- c. If the reporting company started preparing quarterly consolidated financial statements based on designated international accounting standards in the first quarterly consolidated accounting period (limited to the case referred to in b), state the condensed consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year (meaning consolidated financial statements prepared by summarizing the accounting titles of consolidated financial statements to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on Japan's modified international standards if consolidated financial statements were prepared based on Japan's modified international standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year) in the same manner as under Instructions on Preparation (60)a of Form 2, and state any changes in material matters that serve as the basis for preparing the condensed consolidated financial statements in accordance with the Regulation on Consolidated Financial Statements. However, this is not required to be stated if a reporting company that prepared consolidated financial statements based on U.S. standards in the consolidated fiscal year immediately preceding the consolidated fiscal year in which the company started preparing consolidated financial statements based on designated international accounting standards (if there are two or more such consolidated fiscal years, meaning the latest one) prepared quarterly consolidated financial statements based on designated international accounting standards.
- d. In the case of stating consolidated financial statements for the latest consolidated fiscal year prepared based on Japan's modified international standards in the quarterly securities report for the first quarterly consolidated accounting period pursuant to the provisions of (18)i, state matters concerning the differences between major items in those consolidated financial statements and equivalent items in the consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year disclosed in the annual securities report for the latest business year. However, this is not required to be stated if a reporting company that prepared consolidated financial statements based on U.S. standards in the consolidated fiscal year immediately preceding the consolidated fiscal year in which the company

started preparing consolidated financial statements based on Japan's modified international standards (if there are two or more such consolidated fiscal years, meaning the latest one) prepared quarterly consolidated financial statements based on Japan's modified international standards.

- e. If the reporting company started preparing quarterly consolidated financial statements based on Japan's modified international standards in the first quarterly consolidated accounting period (limited to the case referred to in d), state the condensed consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year (meaning consolidated financial statements prepared by summarizing the accounting titles of consolidated financial statements to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on designated international accounting standards if consolidated financial statements were prepared based on designated international accounting standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on U.S. standards if consolidated financial statements were prepared based on U.S. standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year; hereinafter the same applies in e) in the same manner as under Instructions on Preparation (60)a of Form 2, and state any changes in material matters that serve as the basis for preparing the condensed consolidated financial statements in accordance with the Regulation on Consolidated Financial Statements.

(7) Business-related risks, etc.

- a. In the current cumulative quarterly consolidated accounting period (if quarterly consolidated financial statements are not prepared, the current cumulative quarterly accounting period; the same applies in (8)a and (18)f), if, from among the matters concerning the business status, status of accounting, etc. disclosed in the quarterly securities report, any major risk which the management recognizes as being likely to have a material impact on the financial position, operating results, and cash flow status (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent thereto; hereinafter the same applies in this Form; hereinafter referred to as "operating results, etc." in (7) and (8)) of a consolidated company (if quarterly consolidated financial statements are not prepared, the reporting company; hereinafter the same applies in a and (8)a) (meaning matters that are likely to have a material impact on the decision of investors, such as abnormal fluctuations in consolidated companies' operating results, etc., dependence on specific business partners / products / technology, etc., specific legal regulations / trade practices /

business management policy, occurrence of important lawsuits, etc., and important matters concerning officers / major shareholders / associated companies, etc.) occurred or there was a material change in "Business-related risks" disclosed in the annual securities report for the previous business year, state such fact and the specific details thereof in an easy-to-understand and concise manner.

- b. If there is an event or circumstance that would raise material doubt about an assumption that the reporting company will stay in business in the future or any other event that would have a material impact on the reporting company's business management (hereinafter referred to as a "material event, etc." in b), state such fact and its specific details in an easy-to-understand manner. In addition, state details of analysis/study of the material event, etc. and countermeasures for eliminating or rectifying the material event, etc. in a specific and easy-to-understand manner.
- c. If the company discloses prospective matters, state that these matters are based on the judgment as of the last day of the current quarterly consolidated accounting period (if quarterly consolidated financial statements are not prepared, the current quarterly accounting period; the same applies in (8)b, (9), and (18)g).

(8) Management's discussion and analysis of financial position, operating results, and cash flow status

- a. In order to enable investors to make appropriate judgment concerning the business status, status of accounting, etc. disclosed in the quarterly securities report, state details of analysis/study of the status of operating results, etc. from the management's viewpoint (in addition to the following matters, for example, analysis of factors that have a material impact on operating results, information on capital resources and liquidity of funds, etc.) in a specific and easy-to-understand manner. However, if the current quarterly consolidated accounting period is a quarterly consolidated accounting period other than the quarterly consolidated accounting period for which a quarterly consolidated cash flow statement was referred to in "Section 4. Status of accounting" pursuant to the provisions of (23) (if quarterly consolidated financial statements are not prepared, a quarterly accounting period other than the quarterly accounting period for which a quarterly cash flow statement was referred to in "Section 4. Status of accounting" pursuant to the provisions of (28)), it is not required to state details of analysis/study of the cash flow status.

- (a) Comparison/analysis of the status of operating results, etc. and cash flow status for the entire business and for each category stated in the segment information for the current cumulative quarterly consolidated accounting period with those for the same cumulative quarterly accounting period of the previous year. If a consolidated company has a business management policy, business management strategy, etc., and the management judged that comparison with that business management policy, business management strategy, etc. will deepen investors' understanding more than comparison with the same cumulative quarterly accounting period of the

previous year, comparison/analysis with that business management policy, business management strategy, etc. may be stated in lieu of comparison/analysis with the same cumulative quarterly accounting period of the previous year.

During the current cumulative quarterly consolidated accounting period, if there was any material change to the statement of the accounting estimates and assumptions used for those estimates (meaning the statement in Instructions on Preparation (32)a(g) of Form 2) in "Management's discussion and analysis of financial position, operating results, and cash flow status" disclosed in the annual securities report for the previous business year, state such fact and specific details thereof in an easy-to-understand and concise manner.

- (b) During the current cumulative quarterly accounting period, if a consolidated company has a business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals and there was a material change to the contents of already submitted annual securities report with regard to the business management policy, business management strategy, etc. or the indicators, etc., or a new business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals were established, the details thereof and reasons therefor.
- (c) During the current cumulative quarterly consolidated accounting period, if there was a material change in business and financial problems which consolidated companies should deal with as a priority or new business and financial problems to deal with occurred, the details thereof, and the policy for dealing with them, etc.

For a company that has stipulated a basic policy for parties controlling financial and business decision-making (hereinafter referred to as a "basic policy" in (c) and (12)a), if there was a material change to the basic policy during the current cumulative quarterly consolidated accounting period, the details thereof. If it established a new basic policy during the current cumulative quarterly consolidated accounting period, the matters set forth in Article 118, item (iii) of the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006).

- (d) Amount of research and development activities during the current cumulative quarterly consolidated accounting period. In addition, if there was a material change in the status of research and development activities (such as the purpose of research, major research challenges, research results, and research systems), details thereof in association with segment information.
- (e) During the current cumulative quarterly consolidated accounting period, if there was a significant increase or decrease in the number of employees (meaning the number of full-time workers; hereinafter the same applies in this Form) of a consolidated company or the reporting company, the

- circumstances and details thereof in association with segment information.
- (f) During the current cumulative quarterly consolidated accounting period, if there were significant changes in the results of production, receipt of orders, and sales, the details thereof.
 - (g) During the current cumulative quarterly consolidated accounting period, if any of the following cases applied to major facilities and equipment (including those leased from a party other than a consolidated company), the details respectively specified therein:
 - i. If there were significant changes due to new installation, suspension of use, large-scale repair, disposal, or sale, etc.: the details thereof
 - ii. If there were significant changes in the new installation, suspension of use, large-scale repair, disposal, or sale, etc. that was planned as of the end of the latest consolidated fiscal year: the details thereof
 - b. If the company discloses prospective matters, state that these matters are based on the judgment as of the last day of the current quarterly consolidated accounting period.
- (9) Material contracts, etc. for business management
- a. During the current cumulative quarterly consolidated accounting period, if the company has concluded a material contract for business management, such as a contract for the lease of or entrustment of management of the entire or a major part of business, contract for sharing with others the entirety of profit and loss of business, or technical assistance contract or there was a material change in or cancellation of such contract, state the details thereof.
 - b. During the current cumulative quarterly consolidated accounting period, if the implementation of an absorption-type merger or consolidation-type merger was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type merger or consolidation-type merger, status of succeeded assets/liabilities, the number of shares or any other property of the company which becomes the company surviving an absorption-type merger or the company incorporated in a consolidation-type merger to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger or the company disappearing in a consolidation-type merger (including the case where shares, etc. of a company other than the company which becomes the company surviving an absorption-type merger are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the company surviving an absorption-type merger (if the property to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger is securities other than those issued by the company which becomes the company surviving an absorption-type merger, this includes the issuer of those securities) or the company incorporated in a consolidation-type merger after the absorption-type merger or the consolidation-type merger.
 - c. During the current cumulative quarterly consolidated accounting period, if

the implementation of a transfer or acceptance of transfer of all or part of material business was decided by an organ which is responsible for making decisions on the execution of operations, state the outline thereof.

- d. During the current cumulative quarterly consolidated accounting period, if the implementation of a share exchange or share transfer was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the share exchange or share transfer, the number of shares or any other property of the company which becomes the wholly owning parent company resulting from a share exchange or the wholly owning parent company incorporated in a share transfer (hereinafter referred to as the "wholly owning parent company resulting from a share exchange, etc." in d) to be allotted per share of the company which becomes the wholly owned subsidiary company resulting from a share exchange or the wholly owned subsidiary company resulting from a share transfer (including the case where shares, etc. of a company other than the company which becomes the wholly owning parent company resulting from a share exchange are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the wholly owning parent company resulting from a share exchange, etc. (if the property to be allotted per share or equity of the company which becomes the wholly owned subsidiary company resulting from a share exchange is securities other than those issued by the wholly owning parent company resulting from a share exchange, this includes the issuer of those securities) after the share exchange or share transfer.
- e. During the current cumulative quarterly consolidated accounting period, if the implementation of an absorption-type company split or incorporation-type company split was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type company split or incorporation-type company split, status of assets/liabilities succeeded to or having another succeed to, the number of shares or any other property of the company which becomes the company succeeding in an absorption-type split or the company which becomes the company incorporated in an incorporation-type split to be allotted to the company which becomes the company splitting in an absorption-type split or the company splitting in an incorporation-type split (including the case where shares, etc. of a company other than the company which becomes the company succeeding in an absorption-type split are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the company succeeding in an absorption-type split (if the property to be allotted to the company splitting in an absorption-type split is securities other than those issued by the company succeeding in an absorption-type split, this includes the issuer of those securities) or the company incorporated in an incorporation-type split after the absorption-type company split or incorporation-type company split.

(10) Total number of shares and other information

- a. In the space of "Total number of authorized shares," state the total number of authorized shares or the total number of authorized shares in a class specified in the articles of incorporation as of the last day of the current quarterly accounting period.

If the company is a company with class shares, state the total number of authorized shares in a class for each class of shares, and in the space of "Total," state the total number of authorized shares.

In addition, if there was an increase or decrease in the total number of authorized shares to be issued by the company as specified in the articles of incorporation between the last day of the current quarterly accounting period and the submission date of the quarterly securities report, state outside the space such fact, the date of resolution, the day when the number of shares increased or decreased, amount by which the number of shares increased or decreased, and the total number of shares after the increase or decrease.

- b. In "Issued shares," state "Classes," "Number of shares issued as of the end of the th quarterly accounting period," "Number of shares issued as of the submission date," "Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered," and "Description" for each class of issued shares.
- c. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the space of "Classes."
- d. In the space of "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares, state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters set forth in the items of Article 108, paragraph (1) of the Companies Act and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters set forth in the items of Article 107, paragraph (1) of the Companies Act, state the specific details thereof.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the space, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- e. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters outside the space.
- (a) In cases where Article 19, paragraph (9) applies, the contents of the derivatives transactions or other transactions provided in that paragraph
- (b) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise

value change (including the matters on the money or other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, such fact)

- (c) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no such agreement, such fact).
 - (d) If the reporting entity knows that there is an agreement made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the content thereof
 - (e) Other matters necessary to ensure the protection of investors
- f. If the company issues shares of two or more different classes with different provisions and conditions regarding the matters set forth in the items of Article 108, paragraph (1) of the Companies Act (hereinafter referred to as "two or more classes of shares"), and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features thereof, state such fact and the reason therefor outside the space. In this case, if there is any matter to be particularly stated in relation to the holding of shares or the exercise of voting rights, state the details thereof.
- g. In the space of "Number of shares issued," state the number of shares issued as of the last day of the current quarterly accounting period and as of the submission date of the report.

If the company issues share options or corporate bonds with share options (including the case where it issues convertible corporate bonds or corporate bonds with warrants which are deemed to be corporate bonds with share options pursuant to Article 19, paragraph (2) of the Act on the Arrangement of Related Acts that Accompany the Enforcement of Acts that Revise Parts of the Commercial Code, etc. (Act No. 129 of 2001) or securities with warrants which are deemed to be share option certificates pursuant to paragraph (3) of that Article (referred to as "old convertible corporate bonds, etc." in g and (14))), the number of shares issued to be stated in the space of "As of the submission date" may be the number as of the end of the month before the month containing the submission date of the quarterly securities report, only with regard to the number of shares resulting from exercise of those share options (including exercise of rights represented by old convertible corporate bonds, etc.). However, state such fact outside the space.

- h. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property outside the space.
- i. In the case of a cooperative financial institution, state information separately for ordinary equity investment and preferred equity investment (the same applies in "1. Information on shares, etc.," "(4) Changes in total number of issued shares, stated capital, etc." through "(6) Status of voting rights").

- j. In the case of a mutual company, this information is not required to be stated (the same applies in "1. Information on shares, etc.," "(5) Information on major shareholders" and "(6) Status of voting rights").

(11) Contents of stock option system

During the current quarterly accounting period, if share option certificates were granted to directors, employees, etc., disclose relevant information in the same manner as under Instructions on Preparation (39)a, the first sentence of the main clause of b, and d of Form 2. In this case, in the first sentence of Instructions on Preparation (39)b, main clause, of Form 2, the phrase "last day of the latest business year" is deemed to be replaced with "time of the issuance."

(12) Status of other share options, etc.

a. During the current quarterly accounting period, if the company issued share options as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), which need to be disclosed in "Part I. Company information," "Section 2. Business status," "2. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose relevant information in the same manner as under Instructions on Preparation (40) (excluding the proviso to a) of Form 2. In this case, in Instructions on Preparation (40)a, main clause, of Form 2, the phrase "as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement" is deemed to be replaced with "as of the time of the issuance," and in (40)b, the phrase "(39)c and d" is deemed to be replaced with "(39)d."

b. During the current quarterly accounting period, if the company issued share options other than the share options that need to be disclosed pursuant to the provisions of (11) and a or corporate bonds with share options, disclose relevant information in the same manner as under Instructions on Preparation (41) (excluding the proviso to a and c) of Form 2. In this case, in Instructions on Preparation (41)a, main clause, of Form 2, the phrase "as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement" is deemed to be replaced with "as of the time of the issuance."

(13) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

a. Fill in this space if share options represented by corporate bond certificates, etc. with share options subject to exercise value change were exercised during the current quarterly accounting period. If share options were exercised with regard to multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose relevant information for each class.

b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise

value change, and any other value equivalent thereto.

(14) Changes in total number of issued shares, stated capital, etc.

- a. State the increase or decrease in the total number of issued shares, stated capital, and capital reserve during the current quarterly accounting period.
- b. For the increase in the total number of issued shares, stated capital, and capital reserve by the issuance of new shares, state the manner of issuance of new shares (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders), issue price, and amount to be incorporated into stated capital outside the space.

In the case of merger, disclose the name of the counterparty to merger and merger ratio outside the space.

For the increase in the total number of issued shares, stated capital, and capital reserve by way of exercise of share options (including exercise of rights represented by old convertible corporate bonds, etc.), disclose the total amount for the current quarterly accounting period, and state such fact outside the space.

For the increase in the stated capital in the case of capitalization of reserves specified by law such as reserve funds or reassessment reserve or capitalization by appropriation of surplus, state the details thereof outside the space.

For the decrease in the total number of issued shares, stated capital, and capital reserve, disclose the reason, capital reduction ratio, etc. outside the space.

- c. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii) for the current quarterly accounting period as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details thereof outside the space.
- d. In the case of a mutual company, omit the statement concerning the total number of issued shares, state information by replacing the term "stated capital, and capital reserve" with "total amount of funds, etc.," and set down in the notes the outline of the funds, etc. and the amount of the reserve for redemption of funds. The funds, etc. means funds and the reserve for redemption of funds prescribed in Article 56 of the Insurance Business Act.

(15) Information on major shareholders

- a. If the current quarterly accounting period is the second quarterly accounting period, state "Information on major shareholders" as of the last day of the current quarterly accounting period.
- b. In the space of "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. For "major shareholders," state about 10 major shareholders holding the largest number of shares in descending order (excluding the reporting

company), and for shareholders that are deemed to have no voting rights pursuant to Article 67, paragraph (1) of the Regulation for Enforcement of the Companies Act, also state such fact. However, if the company issues shares of two or more different classes and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights, also state about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality (meaning the municipality provided in Article 21, paragraph (2)) level.

- d. If a statement of large-volume holdings, etc. pertaining to share certificates, etc. issued by the company was made available for public inspection pursuant to Article 27-30-7 of the Act or the company was sent a copy of a statement of large-volume holdings, etc. (including the case where it is deemed to be sent pursuant to Article 27-30-11, paragraph (4) of the Act), and the status of holding of share certificates, etc. of the submitter of the document disclosed in that statement of large-volume holdings, etc. differs from the contents disclosed in the shareholder register, confirm and state the substantial holding status.

If the disclosed contents differ considerably and it is not possible to confirm the substantial holding status, set down in the notes such fact and the contents disclosed in the statement of large-volume holdings, etc.

(16) Status of voting rights

- a. State "Status of voting rights" as of the last day of the current quarterly accounting period.

With regard to the shares to be stated in each space, if the company issues two or more classes of shares, disclose information clarifying the number for each class of shares.

- b. In the space of "Shares with no voting rights," state the total number and features of shares with no voting rights (excluding shares less than one unit).
- c. In the space of "Shares with restricted voting rights (treasury shares, etc.)," state, for each class, the total number and features of shares with restricted voting rights (excluding shares less than one unit; the same applies in d), which are treasury shares and reciprocally held shares.
- d. In the space of "Shares with restricted voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with restricted voting rights other than those that fall under c.
- e. In the space of "Shares with full voting rights (treasury shares, etc.)," state, for each class, the total number and features of share with full voting rights, which are treasury shares and reciprocally held shares.
- f. In the space of "Shares with full voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with full voting rights other than those that fall under e.
- g. In the space of "Shares less than one unit," state, for each class, the total number of shares less than one unit.

- h. In the space of "Number of shares held in others' names," state the number of shares held in another person's name (or under a fictitious name), and state the reason for holding them in another person's name as well as the name and address of the registered holder outside the space.

With regard to shares for which the company is the holder in the shareholder register, but which are not substantially held by the company, state such fact and the number of those shares outside the space.

(17) Company's officers

- a. Fill in this space if, after the submission date of the annual securities report for the previous business year, there was a change in any officer during the current cumulative quarterly accounting period.
- b. State the changed number of officers by gender, and state the ratio of female officers in parentheses.
- c. For a newly appointed officer, state the title, name, date of birth, brief biographical outline of major points in the career (such as the year and month of joining the company, the title immediately before assuming office as officer, the year and month of assumption of office as officer, the title in the case of assuming office as representative director of another major company, and the prior job in the case of joining the company through a mid-career job change), term of office, and the number of shares held (for the number of shares held, state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name); if the company issues two or more classes of shares, state the number of shares for each class). If another officer is this officer's relative within the second degree of kinship, state the details thereof.

In the case of a mutual company, information in the space of "Number of shares held" is not required to be stated.

- d. For a retired officer, state the title, name, and the retirement date.
- e. For a change in the title of an officer, state the name of the officer, the new and old titles, and the date of the change.
- f. If the company issues shares of different classes with different provisions with regard to the matter set forth in Article 108, paragraph (1), item (ix) of the Companies Act, and any officer has been appointed by shareholders of such class, set down such fact in the notes.

(18) Status of accounting

- a. If a company operating the business set forth in the appended list of the Regulation on Financial Statements prepares quarterly consolidated financial statements or quarterly financial statements (referred to as "quarterly consolidated financial statements, etc." in g) pursuant to or in the same manner as under a special law or regulation or rules, state such fact.
- b. If quarterly consolidated financial statements are prepared based on designated international accounting standards, state such fact.
- If quarterly consolidated financial statements are prepared based on Japan's modified international standards, state such fact.
- c. If quarterly consolidated financial statements are not prepared, state such fact and the reason for not preparing them.

d. If the reporting company has not prepared quarterly consolidated financial statements, but prepared quarterly financial statements based on designated international accounting standards pursuant to Article 83, paragraph (2) of the Regulation on Quarterly Financial Statements, state such fact.

e. If the reporting company is a company engaged in specified business, and it prepares interim consolidated financial statements or interim financial statements (hereinafter referred to as "interim consolidated financial statements, etc." in (18)) pursuant to the provisions of (30), state such fact.

If the reporting company has prepared interim consolidated financial statements, etc. based on designated international accounting standards pursuant to Article 87 of the Regulation on Interim Consolidated Financial Statements and Article 74, paragraph (2) of the Regulation on Interim Financial Statements, also state such fact.

If the reporting company has prepared interim consolidated financial statements based on Japan's modified international standards pursuant to Article 88 of the Regulation on Interim Consolidated Financial Statements, also state such fact.

f. If the reporting company makes special efforts for ensuring the appropriateness of the quarterly consolidated financial statements, etc. (if interim consolidated financial statements, etc. are prepared pursuant to the provisions of e, interim financial statements, etc.) it submits pursuant to the provisions of the Act, state such fact and specific details of the efforts. However, this is not required to be stated if there has been no material change in the special efforts for ensuring the appropriateness of consolidated financial statements and financial statements disclosed in the annual securities report for the previous business year or the securities registration statement submitted in the current cumulative quarterly consolidated accounting period.

g. If the company has received audit certification from a certified public accountant or audit corporation for quarterly consolidated financial statements, etc. or interim consolidated financial statements, etc., state such fact and the name of the certified public accountant or audit corporation.

If the certified public accountant or audit corporation changed during the current quarterly consolidated accounting period, state such fact.

h. If the specified company complying with designated international accounting standards prescribed in Article 1-2 of the Regulation on Consolidated Financial Statements has submitted, pursuant to Article 24, paragraph (1) of the Act, an annual securities report for the latest business year disclosing consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII), Japan's modified international standards, or U.S. standards, and between the submission of that annual securities report and the submission of the quarterly securities report for the first quarterly consolidated accounting period, it prepared

consolidated financial statements for the latest consolidated fiscal year based on designated international accounting standards, an item "Consolidated financial statements for the previous consolidated fiscal year based on international accounting standards" may be added below the quarterly consolidated financial statements disclosed in the quarterly securities report pursuant to the provisions of (19) through (24), and the consolidated financial statements may be disclosed therein.

- i. If the specified company complying with Japan's modified international standards prescribed in Article 1-3 of the Regulation on Consolidated Financial Statements has submitted, pursuant to Article 24, paragraph (1) of the Act, an annual securities report for the latest business year disclosing consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII), designated international accounting standards, or U.S. standards, and between the submission of that annual securities report and the submission of the quarterly securities report for the first quarterly consolidated accounting period, it prepared consolidated financial statements for the latest consolidated fiscal year based on Japan's modified international standards, an item "Consolidated financial statements for the previous consolidated fiscal year based on Japan's modified international standards" may be added below the quarterly consolidated financial statements disclosed in the quarterly securities report pursuant to the provisions of (19) through (24), and the consolidated financial statements may be disclosed therein.

(19) Quarterly consolidated financial statements

- a. With regard to the quarterly consolidated balance sheet (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated balance sheet; hereinafter the same applies in this Form), disclose the balance sheet for the current quarterly consolidated accounting period.
- b. With regard to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement; hereinafter the same applies in this Form), disclose the statement for the cumulative quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements.

However, this does not preclude the company from disclosing a quarterly consolidated profit and loss statement and quarterly consolidated

comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements.

- c. With regard to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement in the case where consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, disclose the statement for the cumulative quarterly consolidated accounting period and that for the quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements.
- d. With regard to the statement of changes in equity in the case where quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, disclose the statement of changes in equity for the current cumulative quarterly consolidated accounting period and that for the same cumulative quarterly consolidated accounting period of the previous year.
- e. With regard to the quarterly consolidated cash flow statement (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated cash flow statement; hereinafter the same applies in this Form), if the current quarterly consolidated accounting period is the second quarterly consolidated accounting period, disclose the statement for the cumulative quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements.

However, this does not preclude the company from disclosing a quarterly consolidated cash flow statement for a cumulative quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements even if the current quarterly consolidated accounting period is not the second quarterly consolidated accounting period.

- f. With regard to the quarterly consolidated cash flow statement in the case where quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, disclose a statement for the cumulative quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements for each quarterly consolidated accounting period.
- g. When preparing quarterly consolidated financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Quarterly Consolidated Financial Statements, and appropriately state material matters that serve as the basis for preparing quarterly consolidated

financial statements, notes to be included, and other matters according to the actual state of the company.

- h. The quarterly review report on quarterly consolidated financial statements should be attached to the quarterly consolidated financial statements. With regard to quarterly consolidated financial statements that have the same contents as quarterly consolidated financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the quarterly review report on the already submitted quarterly consolidated financial statements is to be used.

(20) Quarterly consolidated balance sheet

Refer to the quarterly consolidated balance sheet for the current quarterly consolidated accounting period.

(21) Quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement

- a. Refer to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current cumulative quarterly consolidated accounting period. In the case of referring to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, state "Quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement" as the item name, and in the case of referring to the quarterly consolidated profit and loss and comprehensive income statement, state "Quarterly consolidated profit and loss and comprehensive income statement" as the item name.

- b. In the case of disclosing a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period (excluding the case where the current quarterly consolidated accounting period is the first quarterly consolidated accounting period, or where the reporting company is a company engaged in specified business and the current quarterly consolidated accounting period is the third quarterly consolidated accounting period), refer to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period. In the case of referring to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, state "Quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement" as the item name, and in the case of referring to the quarterly consolidated profit and loss and comprehensive income statement, state "Quarterly consolidated profit and loss and comprehensive income statement" as the item name.

(22) Statement of changes in equity

Disclose the statement of changes in equity for the current cumulative quarterly consolidated accounting period and that for the same cumulative quarterly consolidated accounting period of the previous year.

(23) Quarterly consolidated cash flow statement

If the current quarterly consolidated accounting period is the second quarterly consolidated accounting period or the current quarterly consolidated accounting period is a quarterly consolidated accounting period other than the second quarterly consolidated accounting period and a quarterly consolidated cash flow statement is prepared for the cumulative quarterly consolidated accounting period, refer to the quarterly consolidated cash flow statement for the current cumulative quarterly consolidated accounting period.

(24) Other

a. Between the end of the current quarterly consolidated accounting period and the submission date of the quarterly securities report, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of this quarterly securities report.

b. During the current quarterly consolidated accounting period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline thereof.

c. During the current quarterly consolidated accounting period or between the end of the current quarterly consolidated accounting period and the submission date of the quarterly securities report, if any distribution of dividend was resolved by the reporting company's board of directors, set down in the notes such fact, the date of resolution, total amount of dividend distributed, and the amount of dividend per share.

d. If the reporting company is a company engaged in specified business and the current quarterly consolidated accounting period is the third quarterly consolidated accounting period, the status of profit and loss in the current quarterly consolidated accounting period may be disclosed in the form of a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement.

(25) Quarterly financial statements

a. If a company submitting quarterly securities reports has not prepared quarterly consolidated financial statements, disclose quarterly financial statements.

b. With regard to the quarterly balance sheet, disclose the balance sheet for the current quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements.

c. With regard to the quarterly profit and loss statement, disclose the statement for the current cumulative quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements.

However, this does not preclude the company from disclosing a quarterly profit and loss statement for the current quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements.

- d. With regard to the quarterly cash flow statement, if the current quarterly accounting period is the second quarterly accounting period, disclose the statement for the current cumulative quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements.

However, this does not preclude the company from disclosing a quarterly cash flow statement for a cumulative quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements even if the current quarterly accounting period is not the second quarterly accounting period.

- e. When preparing quarterly financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Quarterly Financial Statements, and appropriately state material matters that serve as the basis for preparing quarterly financial statements, notes to be included, and other matters according to the actual state of the company.
- f. The quarterly review report on quarterly financial statements should be attached to the quarterly financial statements. With regard to quarterly financial statements that have the same contents as quarterly financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the quarterly review report on the already submitted quarterly financial statements is to be used.
- g. If quarterly financial statements are prepared based on designated international accounting standards (limited to the case where (18)d applies), the company may add the item "Quarterly financial statements based on international accounting standards" below the quarterly financial statements stated pursuant to the provisions of a through f and (26) through (29), and state the quarterly financial statements prepared based on the designated international accounting standards. State the quarterly financial statements prepared based on the designated international accounting standards pursuant to the provisions of a through f and (26) through (29).

(26) Quarterly balance sheet

Refer to the quarterly balance sheet for the current quarterly accounting period.

(27) Quarterly profit and loss statement

- a. Refer to the quarterly profit and loss statement for the current cumulative quarterly accounting period.
- b. When disclosing a quarterly profit and loss statement for the current quarterly accounting period (excluding the case where the current quarterly accounting period is the first quarterly accounting period, or where the reporting company is a company engaged in specified business and the current quarterly accounting period is the third quarterly accounting period), refer to the quarterly profit and loss statement for the current quarterly accounting period.

(28) Quarterly cash flow statement

If the current quarterly accounting period is the second quarterly accounting period or the current quarterly accounting period is a quarterly accounting period other than the second quarterly accounting period and a quarterly cash flow statement is prepared for the cumulative quarterly accounting period, refer to the quarterly cash flow statement for the current cumulative quarterly accounting period.

(29) Other

a. Between the end of the current quarterly accounting period and the submission date of the quarterly securities report, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of this quarterly securities report.

b. During the current quarterly accounting period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline thereof.

c. During the current quarterly accounting period or between the end of the current quarterly accounting period and the submission date of the quarterly securities report, if any distribution of dividend was resolved by the reporting company's board of directors, set down in the notes such fact, the date of resolution, total amount of dividend distributed, and the amount of dividend per share.

d. If the reporting company is a company engaged in specified business and the current quarterly accounting period is the third quarterly accounting period, the status of profit and loss in the current quarterly accounting period may be disclosed in the form of a quarterly profit and loss statement.

(30) Interim consolidated financial statements or interim financial statements

If the reporting company is a company engaged in specified business and the current quarterly consolidated accounting period is the second quarterly consolidated accounting period, change "1. Quarterly consolidated financial statements" and "2. Other" to "1. Interim consolidated financial statements," "2. Other," "3. Interim financial statements," and "4. Other," and disclose the interim consolidated balance sheet, interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement, interim consolidated statement of changes in net assets, and interim consolidated cash flow statement, as well as interim balance sheet, interim profit and loss statement, interim statement of changes in net assets, and interim cash flow statement (limited to the case where interim consolidated financial statements are not prepared) in the same manner as under Instructions on Preparation (25) through (36) of Form 5.

In addition to these, the status of profit and loss in the second quarterly consolidated accounting period may be disclosed in the form of a quarterly consolidated profit and loss statement and quarterly consolidated

comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement in "2. Other" (if quarterly consolidated financial statements are not prepared, the status of profit and loss in the second quarterly accounting period may be disclosed in the form of a quarterly profit and loss statement in "4. Other").

(31) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the last day of the current quarterly accounting period of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(32) Matters related to guarantor company which is a company subject to continuous disclosure

a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.

b. Refer to the annual securities report on the latest business year of the guarantor company already submitted as of the submission date of this quarterly securities report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the relevant quarterly securities report or the relevant semiannual securities report), an extraordinary report subsequently submitted and their amendment reports.

If the annual securities report on the latest business year of the guarantor company as of the submission date of this quarterly securities report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of this quarterly securities report falls is expected to be submitted without delay after the submission of this quarterly securities report, state such fact.

c. For "(ii) Extraordinary report," also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.

d. For "(iii) Amendment report," also state the name of the document to which the amendment report relates.

(33) Matters related to guarantor company which is not a company subject to continuous disclosure

a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.

b. State the company name, representative person's title and location of head office of the guarantor company, and also provide an overview of the

operating results of the guarantor company related to its latest business year (referred to as the "latest business year" in c) as of the submission date of this quarterly securities report, in the same manner as under "Part I. Company information," "Section 1. Company outlines" through "Section 5. Status of accounting" of Form 3.

Disclosure of a consolidated cash flow statement and a cash flow statement may be omitted.

- c. If the guarantor company's business year subsequent to the latest business year exceeds six months, and if this quarterly securities report is submitted after the elapse of about nine months from the date of commencement of the business year, in addition to the overview of the operating results of the guarantor company to be stated pursuant to b, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in the same manner as under "Part I. Company information," "Section 1. Company outlines" through "Section 5. Status of accounting" of Form 5.

Disclosure of an interim consolidated cash flow statement and an interim cash flow statement may be omitted.

- d. If an overview of the operating results of the guarantor company to be stated pursuant to b or c is disclosed in "Information on guarantor company, etc. of reporting company" (meaning "Part II. Information on guarantor company, etc. of reporting company," "Section 1. Information on guarantor company" of Form 3, "Part III. Information on guarantor company, etc. of reporting company," "Section 1. Information on guarantor company" of Form 3-2, or "Part II. Information on guarantor company, etc. of reporting company" of Form 4) in the annual securities report for the reporting company's previous business year submitted before the submission date of this quarterly securities report, a statement may be made to refer to the information on the guarantor company disclosed in the annual securities report in lieu of making a statement of the overview of the operating results of the guarantor company.

(34) Information on companies other than guarantor company

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, other than guarantor companies, judged to have material impact on investment decisions.

- a. For "1. Reason for necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, the total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure," disclose relevant information in

the same manner as under Part II, "Section 1. Information on guarantor company," "2. Matters related to guarantor company which is a company subject to continuous disclosure" and "3. Matters related to guarantor company which is not a company subject to continuous disclosure."

- c. With regard to a linked subsidiary company, refer to quarterly consolidated cash flow statement for the current cumulative quarterly consolidated accounting period (limited to the case where the current quarterly consolidated accounting period is the second quarterly consolidated accounting period or the case where the current quarterly consolidated accounting period is a quarterly consolidated accounting period other than the second quarterly consolidated accounting period and a quarterly consolidated cash flow statement is prepared for the cumulative quarterly consolidated accounting period) or a quarterly cash flow statement for the current cumulative quarterly accounting period (limited to the case where the current quarterly accounting period is the second quarterly accounting period or the case where the current quarterly accounting period is a quarterly accounting period other than the second quarterly accounting period and a quarterly cash flow statement is prepared for the cumulative quarterly accounting period). However, if quarterly consolidated cash flow statements and quarterly cash flow statements are not prepared, state the status of quarterly consolidated cash flow or quarterly cash flow in the same manner as such statements.

(35) Information on indices, etc.

Disclose information on indices, etc. judged to have material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for necessity of disclosure of information on the indices, etc.," disclose the reasons and the details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five business years (or, if one business year consists of six months, 10 business years), as well as the monthly highest/lowest values of the indices, etc. for the current cumulative quarterly accounting period.

(36) Amendment of quarterly consolidated financial statements based on designated international accounting standards

If quarterly consolidated financial statements were prepared based on designated international accounting standards, and the quarterly consolidated financial statements for the same quarterly consolidated accounting period of the previous year of the current quarterly consolidated accounting period were amended in accordance with designated international accounting standards, disclose the amended contents and the fact that the amendment was made with regard to matters to be disclosed in this quarterly securities report (excluding the amended quarterly consolidated financial statements) that relate to the amendment.

(37) Amendment of quarterly consolidated financial statements based on Japan's modified international standards

If quarterly consolidated financial statements were prepared based on

Japan's modified international standards, and the quarterly consolidated financial statements for the same quarterly consolidated accounting period of the previous year of the current quarterly consolidated accounting period were amended in accordance with Japan's modified international standards, disclose the amended contents and the fact that the amendment was made with regard to matters to be disclosed in this quarterly securities report (excluding the amended quarterly consolidated financial statements) that relate to the amendment.

Form 5

[Cover page]

[Document to be submitted]

Semiannual securities report

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local Finance
Branch Bureau)

[Submission date]

[Interim accounting period]

During the _____ th period (from
to _____)

[Company name] (2)

[Company name in English]

[Title and name of representative person] (3)

[Location of head office]

[Telephone number]

[Name of contact person]

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Place for public inspection] (4)

Name:
(Location)

Part I. [Company information]

Section 1. [Company outlines]

1. [Transition of major management indicators, etc.] (5)
2. [Details of business] (6)
3. [Outline of associated companies] (7)
4. [Company's employees] (8)

Section 2. [Outline of business]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (9)
2. [Business-related risks, etc.] (10)
3. [Management's discussion and analysis of financial position, operating results, and cash flow status] (11)
4. [Material contracts, etc. for business management] (12)
5. [Research and development activities] (13)

Section 3. [Outline of facilities and equipment]

1. [Major facilities and equipment] (14)
2. [Plan on installation, disposal, etc. of facilities and equipment] (15)

Section 4. [Information on reporting company]

1. [Information on shares, etc.]
 - (1) [Total number of shares and other information] (16)
 - (i) [Total number of shares]

Classes	Total number of authorized shares

Total	

(ii) [Issued shares]

Classes	Number of shares issued as of the end of the interim accounting period (Date)	Number of shares issued as of the submission date (Date)	Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered	Description
Total			—	—

(2) [Status of share options, etc.]

(i) [Contents of stock option system] (17)

(ii) [Status of other share options, etc.] (18)

(3) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (19)

	Interim accounting period (From to)
Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the interim accounting period	
Number of shares delivered in relation to the exercise of rights during the interim accounting period	
Average exercise value, etc. in relation to the exercise of rights during the interim accounting period	
Amount of fund procured in relation to the exercise of rights during the interim accounting period	
Aggregate number of corporate bond certificates, etc. with share options subject to exercise value	

change exercised as of the last day of the interim accounting period	
Aggregate number of shares subject to corporate bond certificates, etc. with share options subject to exercise value change delivered as of the last day of the interim accounting period	
Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the interim accounting period	
Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the interim accounting period	

(4) [Status of total number of issued shares, stated capital, etc.] (20)

Date	Increase/decrease in total number of issued shares	Outstanding balance of total number of issued shares	Increase/decrease in amount of stated capital (in Yen)	Outstanding balance of amount of stated capital (in Yen)	Increase/decrease in amount of capital reserves (in Yen)	Outstanding balance of amount of capital reserve (in Yen)

(5) [Information on major shareholders] (21)

Reference date:

Name	Address	Number of shares held	Ratio of number of shares held to the total number of issued shares (excluding treasury shares) (%)

Total	—		

(6) [Status of voting rights] (22)

(i) [Issued shares]

Reference date:

Items	Number of shares	Number of voting rights	Description
Shares with no voting rights		—	
Shares with restricted voting rights (treasury shares, etc.)		—	
Shares with restricted voting rights (other)			
Shares with full voting rights (treasury shares, etc.)		—	
Shares with full voting rights (other)			
Shares less than one unit		—	
Total number of issued shares		—	—
Number of voting rights held by all shareholders	—		—

(ii) [Treasury shares, etc.]

Reference date:

Name of shareholder	Address of shareholder	Number of shares held in own name	Number of shares held in others' names	Total number of shares held	Ratio of number of shares held to the total number of issued shares (%)
Total	—				

2. [Company's officers] (23)

Section 5. [Status of accounting] (24)

1. [Interim consolidated financial statements, etc.]

(1) [Interim consolidated financial statements] (25)

(i) [Interim consolidated balance sheet] (26)

(ii) [Interim consolidated profit and loss statement and interim consolidated comprehensive income statement] or [Interim consolidated profit and loss and comprehensive income statement] (27)

(iii) [Interim consolidated statement of changes in net assets] (28)

(iv) [Interim consolidated cash flow statement] (29)

(2) [Other] (30)

2. [Interim financial statements, etc.]

(1) [Interim financial statements] (31)

- (i) [Interim balance sheet] (32)
- (ii) [Interim profit and loss statement] (33)
- (iii) [Interim statement of changes in net assets] (34)
- (iv) [Interim cash flow statement] (35)

(2) [Other] (36)

Section 6. [Reference information related to reporting company] (37)

Part II. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

- 1. [Corporate bonds for guarantee] (38)
- 2. [Matters related to guarantor company which is a company subject to continuous disclosure] (39)

(1) [Documents submitted by guarantor company]

- (i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this semiannual securities report (date:), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(iii) [Amendment report]

An amendment report (an amendment report related to above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

- 3. [Matters related to guarantor company which is not a company subject to continuous disclosure] (40)

Section 2. [Information on companies other than guarantor company] (41)

- 1. [Reason for necessity of disclosure of information on the company]
- 2. [Matters related to the company which is a continuous disclosure company]
- 3. [Matters related to the company which is not a company subject to continuous disclosure]

Section 3. [Information on indices, etc.] (42)

- 1. [Reason for necessity of disclosure of information on the indices, etc.]
- 2. [Changes in the indices, etc.]

(Instructions on Preparation)

(1) General instructions

- a. In addition to the matters required to be stated pursuant to the following provisions, the matters related to each item to be stated in a semiannual securities report may be disclosed.
- b. If interim consolidated financial statements are prepared based on designated international accounting standards (meaning the designated

international accounting standards prescribed in Article 93 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Form) (limited to the case where interim consolidated financial statements are prepared based on designated international accounting standards pursuant to Article 87 of the Regulation on Interim Consolidated Financial Statements; hereinafter the same applies in this Form), and, with regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.

- c. Conversion of an amount denominated in non-Japanese currency to Japanese currency under the provisions of b above is to be based on the exchange rate on a reference date. Set down in the notes the reference date, exchange rate, type of exchange quotation, and other necessary information as the criteria of conversion used for the conversion.
- d. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose relevant information in the same manner as under these instructions.
- e. The matters set forth in the semiannual securities report may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- f. This Form (including the instructions on preparation) primarily relates to a company with company auditors. For a company with an audit and supervisory committee or a company with a nominating committee, etc., disclose relevant information in the same manner as under these instructions. For example, when stating the status of resolutions by the board of directors, in the case of stating the status of decisions by directors as delegated by resolution by the board of directors as referred to in Article 339-13, paragraph (5) or (6) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the directors, and in the case of stating the status of decisions by executive officers as delegated by resolution by the board of directors as referred to in Article 416, paragraph (4) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the executive officers.

(2) Company name

If the reporting entity is a designated corporation, state information by replacing the term "company" with "designated corporation."

(3) Title and name of representative person

In the case of submission of the semiannual securities report in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the seal of the representative person is to be affixed thereto.

(4) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to

be made available for public inspection.

(5) Transition of major management indicators, etc.

a. State the changes in the following major management indicators, etc. (if interim consolidated financial statements are prepared based on designated international accounting standards or if interim consolidated financial statements are prepared based on Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Form) (limited to the case where interim consolidated financial statements are prepared based on Japan's modified international standards pursuant to Article 88 of the Regulation on Interim Consolidated Financial Statements; hereinafter the same applies in this Form), indicators, etc. equivalent to these management indicators, etc.) for the latest three interim consolidated accounting periods and the latest two consolidated fiscal years.

(a) Net sales

(b) Amount of ordinary income or amount of ordinary loss

(c) Amount of interim net income attributable to shareholders of the parent company or amount of interim net loss attributable to shareholders of the parent company

(d) Amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of the parent company for the current period

(e) Amount of interim comprehensive income

(f) Amount of comprehensive income

(g) Amount of net assets

(h) Total amount of assets

(i) Amount of net assets per share (meaning the amount of net assets per share that must be set down in the notes pursuant to Article 46, paragraph (1) of the Regulation on Interim Consolidated Financial Statements and Article 44-2, paragraph (1) of the Regulation on Consolidated Financial Statements)

(j) Amount of interim net income per share or the amount of interim net loss per share (meaning the amount of interim net income per share or the amount of interim net loss per share that must be set down in the notes pursuant to Article 65, paragraph (1) of the Regulation on Interim Consolidated Financial Statements)

(k) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be set down in the notes pursuant to Article 65-2, paragraph (1) of the Regulation on Consolidated Financial Statements)

(l) Diluted amount of interim net income per share (meaning the diluted amount of interim net income per share prescribed in Article 65-2 of the Regulation on Interim Consolidated Financial Statements)

(m) Diluted amount of net income for the current period per share (meaning

the diluted amount of net income for the current period per share prescribed in Article 65-3 of the Regulation on Consolidated Financial Statements)

- (n) Capital adequacy ratio (that for an interim consolidated accounting period means the ratio obtained by deducting, from the amount of net assets for the interim consolidated accounting period, the amount of share options to be presented pursuant to Article 45-3 of the Regulation on Interim Consolidated Financial Statements and the amount of the non-controlling interests prescribed in Article 2, item (ix) of the Regulation on Interim Consolidated Financial Statements, and dividing it by the total amount of assets for the interim consolidated accounting period, and that for a consolidated fiscal year means the ratio obtained by deducting, from the amount of net assets for the consolidated fiscal year, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the Regulation on Consolidated Financial Statements and the amount of the non-controlling interests prescribed in Article 2, item (xii) of the Regulation on Consolidated Financial Statements, and dividing it by the total amount of assets for the consolidated fiscal year)
 - (o) Cash flows from operating activities
 - (p) Cash flows from investment activities
 - (q) Cash flows from financing activities
 - (r) Balances of cash and cash equivalents at the end of the interim period or at the end of the period
 - (s) Number of employees
- b. State the transitions of the reporting company's following major management indicators, etc. for the latest three interim accounting periods and the latest two business years. However, if interim consolidated financial statements are prepared, and the amount of net assets per share, the amount of interim net income per share or the amount of interim net loss per share, and the diluted amount of interim net income per share are not set down in the notes in the interim financial statements, disclosure of the matters set forth in (j) through (n) may be omitted.
- (a) Net sales
 - (b) Amount of ordinary income or amount of ordinary loss
 - (c) Amount of interim net income or interim net loss
 - (d) Amount of net income for the current period or net loss for the current period
 - (e) Amount of investment return or investment loss in the case of applying the equity method (meaning the amount of investment return or investment loss that must be set down in the notes pursuant to Article 5-7 of the Regulation on Interim Financial Statements) (excluding the case where the reporting company prepares interim consolidated financial statements)
 - (f) Stated capital
 - (g) Total number of issued shares
 - (h) Amount of net assets

- (i) Total amount of assets
 - (j) Amount of net assets per share (meaning the amount of net assets per share that must be set down in the notes pursuant to Article 36-3, paragraph (1) of the Regulation on Interim Financial Statements and Article 68-4, paragraph (1) of the Regulation on Financial Statements)
 - (k) Amount of interim net income per share or the amount of interim net loss per share (meaning the amount of interim net income per share or the amount of interim net loss per share that must be set down in the notes pursuant to Article 52-2, paragraph (1) of the Regulation on Interim Financial Statements)
 - (l) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be set down in the notes pursuant to Article 95-5-2, paragraph (1) of the Regulation on Financial Statements)
 - (m) Diluted amount of interim net income per share (meaning the diluted amount of interim net income per share prescribed in Article 53, paragraph (1) of the Regulation on Interim Financial Statements)
 - (n) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 95-5-3, paragraph (1) of the Regulation on Financial Statements)
 - (o) Amount of dividend per share (meaning the dividend of surplus (including the amount of the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act) paid based on Article 453 of that Act)
 - (p) Capital adequacy ratio (that for an interim accounting period means the ratio obtained by deducting, from the amount of net assets for the interim accounting period, the amount of share options to be presented pursuant to Article 36-2-4 of the Regulation on Interim Financial Statements, and dividing it by the total amount of assets for the interim accounting period, and that for a business year means the ratio obtained by deducting, from the amount of net assets for the business year, the amount of share options to be presented pursuant to Article 68, paragraph (1) of the Regulation on Financial Statements, and dividing it by the total amount of assets for the business year)
 - (q) Cash flows from operating activities (excluding the case where the reporting company prepares interim consolidated financial statements)
 - (r) Cash flows from investment activities (excluding the case where the reporting company prepares interim consolidated financial statements)
 - (s) Cash flows from financing activities (excluding the case where the reporting company prepares interim consolidated financial statements)
 - (t) Balances of cash and cash equivalents at the end of the interim period or at the end of the period (excluding the case where the reporting company prepares interim consolidated financial statements)
 - (u) Number of employees
- c. If the average number of temporary employees at consolidated companies

and the reporting company is stated in the space of "4. Company's employees," state the average number of temporary employees as a figure excluded from the main figure, along with the number of employees set forth in a(s) and b(u).

(6) Details of business

If there was a material change in the details of business operated by the reporting company and associated companies during the current interim consolidated accounting period, state the details thereof.

If, for each category of segment information (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, information equivalent thereto; hereinafter the same applies in this Form), there was a change in any major associated company engaged in the relevant business, state the details thereof.

(7) Outline of associated companies

a. If there was a change in the reporting company's associated company (excluding immaterial associated companies; hereinafter the same applies in (7)) during the current interim consolidated accounting period, state the details thereof.

With regard to a company, etc. that has newly become the reporting company's associated company, state the associated company's name, address, stated capital or contribution, details of major business, the ratio of voting rights in the associated company held by the reporting company, and details of relationship between the reporting company and the associated company (meaning details of relationship such as interlocking directors, etc., financial assistance, business transactions, leasing of equipment, and business alliance).

If interim consolidated financial statements are not prepared, state the status of the change in the reporting company's associated companies in the current interim accounting period in the same manner as under these instructions.

b. For stating the address, it is sufficient to state it to the municipality (meaning the municipality prescribed in Article 21, paragraph (2); the same applies in (21)c) level. With regard to details of major business, it is sufficient to state the segment name that is stated in the segment information.

c. With regard to the ratio of voting rights in the associated company held by the reporting company, if any voting rights are indirectly held by the reporting company's other subsidiary company, state the ratio of the total number of voting rights in the associated company held by the reporting company and that other subsidiary company to the total number of voting rights in the associated company, and also state the ratio of the total number of the indirectly held voting rights as a figure included in the main figure.

d. If there is a company, etc. that has newly been judged to be a subsidiary company or affiliated company as a result of the existence of any persons that are found to exercise their voting rights in accordance with the wishes

of the reporting company due to their close ties with the reporting company in terms of investment, personnel, funds, technology, transactions, etc. or any persons who have agreed to exercise their voting rights in accordance with the wishes of the reporting company, also state the ratios of voting rights held by these persons.

- e. If the company, etc. that has newly become an associated company is the parent company or any other associated company, state the ratio of voting rights in the reporting company held by the parent company or that other associated company.
 - f. State the following matters with regard to the company, etc. that has newly become an associated company.
 - (a) If there is an associated company that falls under the category of a specified subsidiary company, such fact
 - (b) If there is an associated company that has submitted a securities registration statement or annual securities report, such fact
 - (c) If there is an associated company which is in a state of insolvency (meaning a state in which the total amount of liabilities exceeds the total amount of assets; hereinafter the same applies in f) that has a material impact on interim consolidated financial statements, such fact and the amount of insolvency
 - (d) If interim consolidated financial statements are not prepared, and there is an associated company which is in a state of material insolvency, such fact and the amount of insolvency
- (8) Company's employees
- a. State the number of employees (meaning the number of full-time workers; hereinafter the same applies in this Form) of consolidated companies as of the last day of the current interim consolidated accounting period in association with segment information. In addition, state the number of employees as of the last day of the reporting company's current interim accounting period in association with segment information.
 - b. If a consolidated company or the reporting company has a considerable number of temporary employees, indicate the average number of such workers employed during the current interim consolidated accounting period or the current interim accounting period as a figure excluded from the main figure. However, disclosure of that information may be omitted if the total number of the temporary employees is less than 10 percent of the number of employees.
 - c. If there was a significant increase or decrease in the number of employees of a consolidated company or the reporting company during the current interim consolidated accounting period or the current interim accounting period, state such circumstances, and if there was a notable matter to be stated, etc. in the company's relationship with the labor union during that period, briefly state such fact.
- (9) Business management policy, business management environment, problems to be dealt with, etc.
- a. During the current interim consolidated accounting period (if interim

consolidated financial statements are not prepared, the current interim accounting period; hereinafter the same applies in (9), (10), (12), (13), (14)b, (15). and (24)), if a consolidated company (if interim consolidated financial statements are not prepared, the reporting company; the same applies in b, (10)a, and (11)a(a)) has a business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals and there was a material change to the contents of already submitted annual securities report with regard to the business management policy, business management strategy, etc. or indicators, etc., or a new business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals were established, state the details thereof and reasons therefor.

- b. During the current interim consolidated accounting period, if there was a material change in business and financial problems which consolidated companies should deal with as a priority or new business and financial problems to deal with occurred, specifically state the details thereof and the policy for dealing with them, etc.

For a company that has stipulated a basic policy for parties controlling financial and business decision-making (hereinafter referred to as a "basic policy" in b and (18)a), if there was a material change to the basic policy during the current interim accounting period, state the details thereof. If it established a new basic policy during the current interim accounting period, state the matters set forth in Article 118, item (iii) of the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006).

- c. If the company discloses prospective matters, state that these matters are based on the judgment as of the last day of the current interim consolidated accounting period.

(10) Business-related risks, etc.

- a. In the current interim consolidated accounting period, if, from among the matters concerning the business status, status of accounting, etc. disclosed in the semiannual securities report, any major risk which the management recognizes as being likely to have a material impact on the consolidated companies' financial position, operating results, and cash flow status (hereinafter referred to as "operating results, etc." in (10) and (11)) (meaning matters that are likely to have a material impact on the decision of investors, such as abnormal fluctuations in consolidated companies' operating results, etc., dependence on specific business partners / products / technology, etc., specific legal regulations / trade practices / business management policy, occurrence of important lawsuits, etc., and important matters concerning officers / major shareholders / associated companies, etc.) occurred or there was a material change in "Business-related risks" disclosed in the annual securities report for the previous business year, state such fact and the specific details thereof in an easy-to-understand and concise manner.
- b. If there is an event or circumstance that would raise material doubt about an assumption that the reporting company will stay in business in the future

or any other event that would have a material impact on the reporting company's business management (hereinafter referred to as a "material event, etc." in b), state such fact and its specific details in an easy-to-understand manner. In addition, state details of analysis/study of the material event, etc. and countermeasures for eliminating or rectifying the material event, etc. in a specific and easy-to-understand manner.

c. If the company discloses prospective matters, state that these matters are based on the judgment as of the last day of the current interim consolidated accounting period.

(11) Management's discussion and analysis of financial position, operating results, and cash flow status

a. State the outline of the status of operating results, etc. so as to enable investors to make appropriate judgment concerning the business status, status of accounting, etc. disclosed in the semiannual securities report, and state details of analysis/study of the status of operating results, etc. from the management's viewpoint in a specific and easy-to-understand manner. Include the matters set forth in (a) and (b) below in the outline of the status of operating results, etc., and the matters set forth in (c) below in the details of analysis/study of the status of operating results, etc. from the management's viewpoint.

(a) State the outline of the status of operating results, etc. and the status of cash flow (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, information equivalent thereto; the same applies in this Form) for the entire business and for each category stated in the segment information for the current interim consolidated accounting period, making comparison with those for the same period of the previous year. If a consolidated company has a business management policy, business management strategy, etc., and the management judged that comparison with that business management policy, business management strategy, etc. will deepen investors' understanding more than comparison with the same period of the previous year, the information may be stated by making comparison with that business management policy, business management strategy, etc. in lieu of comparison with the same period of the previous year.

During the current interim consolidated accounting period, if there was any material change to the statement of the accounting estimates and assumptions used for those estimates (meaning the statement in Instructions on Preparation (32)a(g) of Form 2) in "Management's discussion and analysis of financial position, operating results, and cash flow status" disclosed in the annual securities report for the previous business year, state such fact and specific details thereof in an easy-to-understand and concise manner.

(b) State the results of production, receipt of orders, and sales in association with segment information, making comparison with the same period of the previous year, and if there were significant changes in the production

capacity, prices of major raw materials, purchase/selling prices of major products, etc., if there were substantial seasonal fluctuations, or if there are any other notable matter to be stated with regard to production, receipt of orders, and sales, etc., also state the details thereof. If there are major customers, state the sales results and the ratio of the sales results to the total sales results for each customer for the interim consolidated accounting period immediately prior to current interim consolidated accounting period and the current interim consolidated accounting period. However, disclosure of that information may be omitted for customers for which that ratio is less than 10 percent.

- (c) With regard to operating results, etc., state the recognition from the management's viewpoint and details of analysis/study (for example, analysis of factors that have a material impact on operating results) for the entire business and for each category stated in the segment information. Also state information on capital resources and liquidity of funds.
 - b. If the company discloses prospective matters, state that these matters are based on the judgment as of the last day of the current interim consolidated accounting period.
 - c. If interim consolidated financial statements are not prepared, state, in the same manner as under a and b, the outline of the status of operating results, etc. and the details of analysis/study of the status of operating results, etc. from the management's viewpoint for the current interim accounting period.
- (12) Material contracts, etc. for business management
- a. During the current interim consolidated accounting period, if the company has concluded a material contract for business management, such as a contract for the lease of or entrustment of management of the entire or a major part of business, contract for sharing with others the entirety of profit and loss of business, or technical assistance contract or there was a material change in or cancellation of such contract, state the details thereof.
 - b. During the current interim consolidated accounting period, if the implementation of an absorption-type merger or consolidation-type merger was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type merger or consolidation-type merger, status of succeeded assets/liabilities, the number of shares or any other property of the company which becomes the company surviving an absorption-type merger or the company incorporated in a consolidation-type merger to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger or the company disappearing in a consolidation-type merger (including the case where shares, etc. of a company other than the company which becomes the company surviving an absorption-type merger are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the company surviving an absorption-type merger (if the property to be allotted per share or equity of the company

which becomes the company disappearing in an absorption-type merger is securities other than those issued by the company which becomes the company surviving an absorption-type merger, this includes the issuer of those securities) or the company incorporated in a consolidation-type merger after the absorption-type merger or the consolidation-type merger.

- c. During the current interim consolidated accounting period, if the implementation of a transfer or acceptance of transfer of all or part of material business was decided by an organ which is responsible for making decisions on the execution of operations, state the outline thereof.
- d. During the current interim consolidated accounting period, if the implementation of a share exchange or share transfer was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the share exchange or share transfer, the number of shares or any other property of the company which becomes the wholly owning parent company resulting from a share exchange or the wholly owning parent company incorporated in a share transfer (hereinafter referred to as the "wholly owning parent company resulting from a share exchange, etc." in d to be allotted per share of the company which becomes the wholly owned subsidiary company resulting from a share exchange or the wholly owned subsidiary company resulting from a share transfer (including the case where shares, etc. of a company other than the company which becomes the wholly owning parent company resulting from a share exchange are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the wholly owning parent company resulting from a share exchange, etc. (if the property to be allotted per share or equity of the company which becomes the wholly owned subsidiary company resulting from a share exchange is securities other than those issued by the wholly owning parent company resulting from a share exchange, this includes the issuer of those securities) after the share exchange or share transfer.
- e. During the current interim consolidated accounting period, if the implementation of an absorption-type company split or incorporation-type company split was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type company split or incorporation-type company split, status of assets/liabilities succeeded to or having another succeed to, the number of shares or any other property of the company which becomes the company succeeding in an absorption-type split or the company incorporated in an incorporation-type split to be allotted to the company which becomes the company splitting in an absorption-type split or the company splitting in an incorporation-type split (including the case where shares, etc. of a company other than the company which becomes the company succeeding in an absorption-type split are to be allotted) and the grounds for calculation thereof, and the stated capital and details of business, etc. of the company which becomes the company succeeding in an

absorption-type split (if the property to be allotted to the company which becomes the company splitting in an absorption-type split is securities other than those issued by the company succeeding in an absorption-type split, this includes the issuer of those securities) or the company incorporated in an incorporation-type split after the absorption-type company split or incorporation-type company split.

(13) Research and development activities

Generally state the status of research and development activities (such as the purpose of research, major research challenges, research results, and research systems) and the amount of research and development expenses in the current interim consolidated accounting period in association with segment information.

(14) Major facilities and equipment

a. During the current interim consolidated accounting period, if there were material changes in major facilities and equipment (including those leased from a party other than a consolidated company), state, separately for the reporting company, domestic subsidiary companies, and overseas subsidiary companies, the company name (excluding the case of the reporting company), the name of the place of business, location, details of the facilities or equipment, the book value by type of facilities or equipment (in the case of land, also indicate the area thereof), and the number of employees in association with segment information.

If interim consolidated financial statements are not prepared, state the status of the change in major facilities and equipment in the current interim accounting period in the same manner as under these instructions.

b. During the current interim consolidated accounting period, if, among major facilities and equipment, there was suspension of use of machinery or equipment, etc. that has a material impact on the production capacity, state the details thereof.

(15) Plan on installation, disposal, etc. of facilities and equipment

a. If there was a material change during the current interim consolidated accounting period with regard to new installation, expansion, repair, disposal, sale, etc. of important facilities and equipment that was planned as of the end of the previous consolidated fiscal year (the end of the previous business year if interim consolidated financial statements are not prepared; hereinafter the same applies in (15)), state the details of the change in association with segment information.

b. If any new installation, expansion, repair, disposal, sale, etc. of important facilities and equipment that was planned as of the end of the previous consolidated fiscal year was completed in the current interim consolidated accounting period, state such fact and the date of the completion. It is also allowed to disclose this information in the item of "Major facilities and equipment."

c. During the current interim consolidated accounting period, if there was a plan on new installation, expansion, repair, disposal, or sale, etc. of important facilities and equipment, state the details thereof (such as the

name of the place of business, location, details of business, details of the facility or equipment, planned amount of investment (total amount and already paid amount), method of fund procurement (meaning the distinction between funds from capital increase, funds from corporate bond issuance, own funds, borrowing, etc.), planned starting and completing year and month, and increased capacity after the completion) in association with segment information.

(16) Total number of shares and other information

- a. In the space of "Total number of authorized shares," state the total number of authorized shares or the total number of authorized shares in a class specified in the articles of incorporation as of the last day of the current interim accounting period.

If the company is a company with class shares, state the total number of authorized shares in a class for each class of shares, and in the space of "Total," state the total number of authorized shares.

In addition, if there was an increase or decrease in the total number of authorized shares to be issued by the company as specified in the articles of incorporation between the last day of the current interim accounting period and the submission date of the semiannual securities report, state outside the space such fact, the date of resolution, the day when the number of shares increased or decreased, amount by which the number of shares increased or decreased, and the total number of shares after the increase or decrease.

- b. In "Issued shares," state "Classes," "Number of shares issued as of the end of the interim accounting period," "Number of shares issued as of the submission date," "Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered," and "Description" for each class of issued shares.
- c. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the space of "Classes."
- d. In the space of "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares, state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters set forth in the items of Article 108, paragraph (1) of the Companies Act and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters set forth in the items of Article 107, paragraph (1) of the Companies Act, state the specific details thereof.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the space, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- e. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters outside the

space.

- (a) In cases where Article 19, paragraph (9) applies, the contents of the derivatives transactions or other transactions provided in that paragraph
 - (b) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, such fact)
 - (c) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no such agreement, such fact)
 - (d) If the reporting entity knows that there is an agreement made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the content thereof
 - (e) Other matters necessary to ensure the protection of investors
- f. If the company issues shares of two or more different classes with different provisions and conditions regarding the matters set forth in the items of Article 108, paragraph (1) of the Companies Act (hereinafter referred to as "two or more classes of shares"), and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features thereof, state such fact and the reason therefor outside the space. In this case, if there is any matter to be particularly stated in relation to the holding of shares or the exercise of voting rights, state the details thereof.
- g. In the space of "Number of shares issued," state the number of shares issued as of the last day of the current interim accounting period and as of the submission date of the report.

If the company issues share options or corporate bonds with share options (including the case where it issues convertible corporate bonds or corporate bonds with warrants which are deemed to be corporate bonds with share options pursuant to Article 19, paragraph (2) of the Act on the Arrangement of Related Acts that Accompany the Enforcement of Acts that Revise Parts of the Commercial Code, etc. (Act No. 129 of 2001) or securities with warrants which are deemed to be share option certificates pursuant to paragraph (3) of that Article (referred to as "old convertible corporate bonds, etc." in g and (20b)), the number of shares issued to be stated in the space of "As of the submission date" may be the number as of the end of the month before the month containing the submission date of the semiannual securities report, only with regard to the number of shares resulting from exercise of those share options (including exercise of rights represented by old convertible

corporate bonds, etc.). However, state such fact outside the space.

- h. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property outside the space.
- i. In the case of a cooperative financial institution, state information separately for ordinary equity investment and preferred equity investment (the same applies in "1. Information on shares, etc.," "(4) Status of total number of issued shares, stated capital, etc." through "(6) Status of voting rights").
- j. In the case of a mutual company, this information is not required to be stated (the same applies in "1. Information on shares, etc.," "(5) Information on major shareholders" and "(6) Status of voting rights").

(17) Contents of stock option system

If share option certificates were granted to directors, employees, etc., disclose relevant information in the same manner as under Instructions on Preparation (39) of Form 2. In this case, in Instructions on Preparation (39)b of Form 2, the term "latest business year" is deemed to be replaced with "current interim accounting period" and the term "Statement" is deemed to be replaced with "semiannual securities report."

(18) Status of other share options, etc.

- a. If the company issues share options as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), which need to be disclosed in "Part I. Company information," "Section 2. Business status," "1. Business management policy, business management environment, problems to be dealt with, etc.," disclose relevant information in the same manner as under Instructions on Preparation (40) of Form 2. In this case, in Instructions on Preparation (40)a of Form 2, the term "latest business year" is deemed to be replaced with "current interim accounting period," and the term "Statement" is deemed to be replaced with "semiannual securities report."
- b. If the company issues share options other than the share options that need to be disclosed pursuant to the provisions of (17) and a or corporate bonds with share options, disclose relevant information in the same manner as under Instructions on Preparation (41) of Form 2. In this case, in Instructions on Preparation (41)a and c of Form 2, the term "latest business year" is deemed to be replaced with "current interim accounting period" and the term "Statement" is deemed to be replaced with "semiannual securities report."

(19) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

- a. If the company issues multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose relevant information for each class.
- b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other value equivalent thereto.

(20) Status of total number of issued shares, stated capital, etc.

- a. State the increase or decrease in the total number of issued shares, stated capital, and capital reserve during the current interim accounting period.
- b. For the increase in the total number of issued shares, stated capital, and capital reserve by the issuance of new shares, state the manner of issuance of new shares (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders), issue price, and amount to be incorporated into stated capital outside the space.

In the case of merger, disclose the name of the counterparty to merger and merger ratio outside the space.

For the increase in the total number of issued shares, stated capital, and capital reserve by way of exercise of share options (including exercise of rights represented by old convertible corporate bonds, etc.), disclose the total amount for the current interim accounting period, and state such fact outside the space.

For the increase in the stated capital in the case of capitalization of reserves specified by law such as retained earnings reserve, capital reserve, or reassessment reserve or capitalization by appropriation of profit, state the details thereof outside the space.

For the decrease in the total number of issued shares, stated capital, and capital reserve, disclose the reason, capital reduction ratio, etc. outside the space.

- c. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) for the current interim accounting period as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details thereof outside the space.
- d. In the case of a mutual company, omit the statement concerning the total number of issued shares, state information by replacing the term "stated capital, and capital reserve" with "total amount of funds, etc.," and set down in the notes the outline of the funds, etc. and the amount of the reserve for redemption of funds. The funds, etc. means funds and the reserve for redemption of funds prescribed in Article 56 of the Insurance Business Act.

(21) Information on major shareholders

- a. State "Information on major shareholders" as of the last day of the current interim accounting period.
- b. In the space of "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. For "major shareholders," state about 10 major shareholders holding the largest number of shares in descending order (excluding the reporting company), and for shareholders that are deemed to have no voting rights pursuant to Article 67, paragraph (1) of the Regulation for Enforcement of

the Companies Act, also state such fact. However, if the company issues shares of two or more different classes and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights, also state about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality level.

- d. During the current interim accounting period, if there has been any change to major shareholders, set down such fact in the notes.
- e. If a statement of large-volume holdings, etc. pertaining to share certificates, etc. issued by the company was made available for public inspection pursuant to Article 27-30-7 of the Act or the company was sent a copy of a statement of large-volume holdings, etc. (including the case where it is deemed to be sent pursuant to Article 27-30-11, paragraph (4) of the Act), and the status of holding of share certificates, etc. of the submitter of the document disclosed in that statement of large-volume holdings, etc. differs from the contents disclosed in the shareholder register, confirm and state the substantial holding status.

If the disclosed contents differ considerably and it is not possible to confirm the substantial holding status, set down in the notes such fact and the contents disclosed in the statement of large-volume holdings, etc.

(22) Status of voting rights

- a. State "Status of voting rights" as of the last day of the current interim accounting period.

With regard to the shares to be stated in each space, if the company issues two or more classes of shares, disclose information clarifying the number for each class of shares.

- b. In the space of "Shares with no voting rights," state the total number and features of shares with no voting rights (excluding shares less than one unit).
- c. In the space of "Shares with restricted voting rights (treasury shares, etc.)," state, for each class, the total number and features of share with restricted voting rights (excluding shares less than one unit; the same applies in d), which are treasury shares and reciprocally held shares.
- d. In the space of "Shares with restricted voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with restricted voting rights other than those that fall under c.
- e. In the space of "Shares with full voting rights (treasury shares, etc.)," state, for each class, the total number and features of shares with full voting rights, which are treasury shares and reciprocally held shares.
- f. In the space of "Shares with full voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with full voting rights other than those that fall under e.
- g. In the space of "Shares less than one unit," state, for each class, the total number of shares less than one unit.
- h. In the space of "In others' names," state the number of shares held in

another person's name (or under a fictitious name), and state the reason for holding them in another person's name as well as the name and address of the registered holder outside the space.

With regard to shares for which the company is the holder in the shareholder register, but which are not substantially held by the company, state such fact and the number of those shares outside the space.

(23) Company's officers

- a. Fill in this space if there was a change in any officer after the submission date of the annual securities report for the previous business year but before the submission date of the semiannual securities report.
- b. State the changed number of officers by gender, and state the ratio of female officers in parentheses.
- c. For a newly appointed officer, state the title, name, date of birth, brief biographical outline of major points in the career (such as the year and month of joining the company, the title immediately before assuming office as officer, the year and month of assumption of office as officer, the title in the case of assuming office as representative director of another major company, and the prior job in the case of joining the company through a mid-career job change), term of office, and the number of shares held (for the number of shares held, state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name); if the company issues two or more classes of shares, state the number of shares for each class. If another officer is this officer's relative within the second degree of kinship, state the details thereof.

In the case of a mutual company, information in the space of "Number of shares held" is not required to be stated.

- d. For a retired officer, state the title, name, and the retirement date.
- e. For a change in the title of an officer, state the name of the officer, the new and old titles, and the date of the change.
- f. If the company issues shares of different classes with different provisions with regard to the matter set forth in Article 108, paragraph (1), item (ix) of the Companies Act, and any officer has been appointed by shareholders of such class, set down such fact in the notes outside the space.

(24) Status of accounting

- a. If a company operating the business set forth in the appended list of the Regulation on Financial Statements prepares interim consolidated financial statements or interim financial statements (hereinafter referred to as "interim consolidated financial statements, etc." in (24)) pursuant to or in the same manner as under provisions of a special law or regulation or rules, state such fact.
- b. If interim consolidated financial statements are not prepared, state such fact and the reason for not preparing them.
- c. If interim consolidated financial statements are prepared based on designated international accounting standards, state such fact.

If interim consolidated financial statements are prepared based on Japan's modified international standards, state such fact.

- d. If the reporting company has not prepared interim consolidated financial statements, but prepared interim financial statements based on designated international accounting standards pursuant to Article 74, paragraph (2) of the Regulation on Interim Financial Statements, state such fact.
- e. If the reporting company makes special efforts for ensuring the appropriateness of the interim consolidated financial statements, etc. it submits pursuant to the provisions of the Act, state such fact and specific details of the efforts. However, this is not required to be stated if there has been no material change in the special efforts for ensuring the appropriateness of consolidated financial statements and financial statements disclosed in the annual securities report for the previous business year or the securities registration statement submitted in the current interim consolidated accounting period.
- f. If the company has received audit certification from a certified public accountant or audit corporation for interim consolidated financial statements, etc., state such fact and the name of the certified public accountant or audit corporation.

If the certified public accountant or audit corporation changed during the current interim consolidated accounting period, state such fact.

(25) Interim consolidated financial statements

- a. With regard to the interim consolidated balance sheet, interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement, interim consolidated statement of changes in net assets, and interim consolidated cash flow statement (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, statements equivalent to the interim consolidated balance sheet, interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement, interim consolidated statement of changes in net assets, and interim consolidated cash flow statement, respectively; hereinafter the same applies in this Form), state the statements for the current interim consolidated accounting period pursuant to the provisions of the Regulation on Interim Consolidated Financial Statements.
- b. When preparing interim consolidated financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Interim Consolidated Financial Statements, designated international accounting standards, or Japan's modified international standards, and appropriately state material matters that serve as the basis for preparing interim consolidated financial statements, notes to be included, and other matters according to the actual state of the company.
- c. The interim audit report on interim consolidated financial statements should be attached to the interim consolidated financial statements.

With regard to interim consolidated financial statements that have the same contents as interim consolidated financial statements included in a

securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the interim audit report on the already submitted interim consolidated financial statements are to be used.

(26) Interim consolidated balance sheet

Refer to the interim consolidated balance sheet for the current interim consolidated accounting period.

(27) Interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement

Refer to the interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement for the current interim consolidated accounting period. In the case of referring to the interim consolidated profit and loss statement and interim consolidated comprehensive income statement, state "Interim consolidated profit and loss statement and interim consolidated comprehensive income statement" as the item name, and in the case of referring to the interim consolidated profit and loss and comprehensive income statement, state "Interim consolidated profit and loss and comprehensive income statement" as the item name.

(28) Interim consolidated statement of changes in net assets

Refer to the interim consolidated statement of changes in net assets for the current interim consolidated accounting period.

(29) Interim consolidated cash flow statement

Refer to the interim consolidated cash flow statement for the current interim consolidated accounting period.

(30) Other

a. After the end of the current interim consolidated accounting period but before the submission date of the semiannual securities report, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of this semiannual securities report.

b. During the current interim consolidated accounting period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline thereof.

(31) Interim financial statements

a. With regard to the interim balance sheet, interim profit and loss statement, interim statement of changes in net assets, and interim cash flow statement (excluding the interim cash flow statement if interim consolidated financial statements are prepared), state the statements for the current interim consolidated accounting period pursuant to the provisions of the Regulation on Interim Financial Statements.

b. If interim financial statements are prepared based on designated international accounting standards (limited to the case where (24)d applies),

the company may add the item "Interim financial statements based on international accounting standards" below the interim financial statements stated pursuant to the provisions of a, c, d, and (32) through (35), and state the interim financial statements prepared based on the designated international accounting standards. State the interim financial statements prepared based on the designated international accounting standards pursuant to the provisions of a, c, d, and (32) through (35).

- c. When preparing interim financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Interim Financial Statements, and appropriately state material matters that serve as the basis for preparing interim financial statements, notes to be included, and other matters according to the actual state of the company.
- d. The interim audit report on interim financial statements should be attached to the interim financial statements.

With regard to interim financial statements that have the same contents as interim financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the interim audit report on the already submitted interim financial statements are to be used.

(32) Interim balance sheet

Refer to the interim balance sheet for the current interim accounting period.

(33) Interim profit and loss statement

Refer to the interim profit and loss statement for the current interim accounting period.

(34) Interim statement of changes in net assets

Refer to the interim statement of changes in net assets for the current interim accounting period.

(35) Interim cash flow statement

If interim consolidated financial statements are not prepared, refer to the interim cash flow statement for the current interim accounting period.

(36) Other

- a. During the current interim accounting period or after the end of the current interim accounting period but before the submission date of the semiannual securities report, if any distribution of interim dividend was resolved by the board of directors, set down in the notes such fact, the date of resolution, total amount of interim dividend distributed, and the amount per share.
- b. After the end of the current interim accounting period but before the submission date of the semiannual securities report, if any fact giving rise to, or certainly expected to give rise to, significant changes in funds and liabilities or material impact on profit and loss occurred, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of this semiannual securities report.

- c. During the current interim accounting period, if there was any important

lawsuit, etc. concerning business and other matters of the reporting company, state the outline thereof.

(37) Reference information related to reporting company

- a. Between the day of commencement of the current interim accounting period and the submission date of the semiannual securities report, if any documents referred to in the items of Article 25, paragraph (1) of the Act are submitted, state the names and dates of submission of the documents.
- b. If an extraordinary report is contained in the documents, also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- c. If an amendment report is contained in the documents, also state the name of the document to which the amendment report relates.

(38) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the end of the relevant semiannual period of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(39) Matters related to guarantor company which is a company subject to continuous disclosure

- a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the annual securities report on the latest business year of the guarantor company already submitted as of the submission date of this semiannual securities report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the quarterly securities report (if there are two or more quarterly securities reports, meaning the latest one) or semiannual securities report), an extraordinary report subsequently submitted, and their amendment reports.

If the annual securities report on the latest business year of the guarantor company as of the submission date of this semiannual securities report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of this semiannual securities report falls is expected to be submitted without delay after the submission of this semiannual securities report, also state such fact.

- c. For "(ii) Extraordinary report," also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- d. For "(iii) Amendment report," also state the name of the document to which the amendment report relates.

(40) Matters related to guarantor company which is not a company subject to

continuous disclosure

- a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
- b. State the company name, representative person's title, and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year as of the submission date of this semiannual securities report, in the same manner as under "Part I. Company information," "Section 1. Company outlines" through "Section 5. Status of accounting" of Form 3.

Disclosure of a consolidated cash flow statement and a cash flow statement may be omitted.

However, if the guarantor company's business year is one year, and if this semiannual securities report is submitted after the elapse of about nine months from the date of commencement of the business year of the guarantor company in which the submission date of this semiannual securities report falls, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in the same manner as under "Part I. Company information," "Section 1. Company outlines" through "Section 5. Status of accounting" of this Form.

Disclosure of an interim consolidated cash flow statement and an interim cash flow statement may be omitted.

(41) Information on companies other than guarantor company

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, other than guarantor companies, judged to have material impact on investment decisions.

- a. For "1. Reason for necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, the total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure," disclose relevant information in the same manner as under Part II, "Section 1. Information on guarantor company," "2. Matters related to guarantor company which is a company subject to continuous disclosure" and "3. Matters related to guarantor company which is not a company subject to continuous disclosure."
- c. With regard to a linked subsidiary company, refer to the interim consolidated cash flow statement for the current interim consolidated accounting period and the interim consolidated cash flow statement for the previous interim consolidated accounting period, or the interim cash flow statement for the

current interim accounting period and the interim cash flow statement for the previous interim accounting period. However, if interim consolidated cash flow statements and interim cash flow statements are not prepared, state the status of interim consolidated cash flow or interim cash flow in the same manner as such statements.

(42) Information on indices, etc.

Disclose information on indices, etc. judged to have material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for necessity of disclosure of information on the indices, etc.," disclose the reasons and the details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five business years (or, if one business year consists of six months, 10 business years), as well as the monthly highest/lowest values of the indices, etc. for six months in the current semiannual period.

(43) Amendment of interim consolidated financial statements based on designated international accounting standards

If interim consolidated financial statements were prepared based on designated international accounting standards, and the interim consolidated financial statements for the same interim consolidated accounting period of the previous year of the current interim consolidated accounting period were amended in accordance with designated international accounting standards, disclose the amended contents and the fact that the amendment was made with regard to matters to be disclosed in the semiannual securities report (excluding the amended interim consolidated financial statements) that relate to the amendment.

(44) Amendment of interim consolidated financial statements based on Japan's modified international standards

If interim consolidated financial statements were prepared based on Japan's modified international standards, and the interim consolidated financial statements for the same interim consolidated accounting period of the previous year of the current interim consolidated accounting period were amended in accordance with Japan's modified international standards, disclose the amended contents and the fact that the amendment was made with regard to matters to be disclosed in the semiannual securities report (excluding the amended interim consolidated financial statements) that relate to the amendment.

(45) Replacement of terms

- a. If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.
- b. If the reporting entity is an incorporated educational institution, etc., state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office,"

"monetary claim to the incorporated educational institution, etc.," "incorporated educational institution, etc.," and "incorporated educational institution, etc.," respectively.

(46) Special exception related to social medical care corporation bond certificates

If the reporting entity is an issuer of social medical care corporation bond certificates, for items in "Part I. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose relevant information in the same manner as under Instructions on Preparation (88) of Form 2. State information by replacing the term "latest business year" in Instructions on Preparation (88) of Form 2 with "latest interim accounting period."

(47) Special exception related to incorporated educational institutions, etc.

If the reporting entity is an incorporated educational institution, etc., for items in "Part I. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose relevant information in the same manner as under Instructions on Preparation (89) of Form 2. State information by replacing the term "latest business year" in Instructions on Preparation (89) of Form 2 with "latest interim accounting period."

Form 7

[Cover page]

[Document to be submitted]

[Authority to which this document is to be submitted]

Securities registration statement

Director-General of the Kanto

Local Finance Bureau

[Date of submission]

[Company name] (2)

[Title and name of representative] (3)

[Location of head office]

[Name of agent] (4)

[Address or location of agent]

[Telephone number]

[Name of contact person] (5)

[Contact address]

[Telephone number]

[Type of securities for public offering (secondary distribution) to be reported] (6)

[Amount for public offering (secondary distribution) to be reported] (7) _____

[Matters related to stabilizing transactions] (8)

[Place for public inspection] (9)

Name:

(Location)

Part I [Information on securities]

Section 1. [Terms and conditions of public offering]

1. [Public offering of shares]

(1) [Shares to be newly issued] (10)

Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares	Number of shares to be issued	Description

(2) [Methods and conditions for public offering]

(i) [Method for public offering] (11)

Manner of public offering	Number of shares to be issued	Total issue value	Total amount to be incorporated into stated capital
Shares for public offering ()			
Shares for public offering ()			
Shares for public offering ()			
Shares underwritten by			

incorporators			
Total (total number of shares to be issued)			

(ii) [Conditions for public offering] (12)

Par-value shares/non par-value shares	Issue price	Amount to be incorporated into stated capital	Unit of shares to be subscribed	Period for subscription	Deposit for subscription	Payment date

(iii) [Subscription handling office]

Branch name	Location

(iv) [Place to handle payment]

Branch name	Location

(3) [Underwriting of shares] (13)

Name of underwriter	Address	Number of shares underwritten	Conditions for underwriting
Total	—		—

2. [Public offering of share option certificates] (14)

(1) [Conditions for public offering]

Number of share option certificates to be issued	
Total issue value	
Issue price	
Subscription fees	
Unit for subscription	
Period for subscription	
Deposit for subscription	

Subscription handling office	
Date of allotment	
Payment date	
Place to handle payment	

(2) [Details of share options]

Features of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares underlying share options	
Number of shares underlying share options	
Amount to be paid upon exercise of share options	
Total issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Period for exercising share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of treasury share options	
Matters related to transfer of share options	
Matters related to substituted payment	
Matters related to delivery of share options upon acts of reorganization	

(3) [Underwriting of share option certificates]

Name of underwriter	Address	Number of share options to be	Conditions for underwriting
---------------------	---------	-------------------------------	-----------------------------

		underwritten	
Total	—		—

3. [Public offering of corporate bonds (excluding short-term corporate bonds)] (15)

Issue name	
Registered form/bearer form	
Total face value or total amount of book-entry corporate bonds	
Amount of each type of corporate bond	
Total issue value	
Issue price	
Interest rate (%)	
Interest payment date	
Interest payment method	
Date of redemption	
Method of redemption	
Method of public offering	
Deposit for subscription	
Period for subscription	
Subscription handling office	
Payment date	
Book-entry transfer institution	
Method of public notice	
Underwriter	
Corporate bond manager and its duties	
Type of collaterals	
Subject of collaterals	
Rank of collaterals	
Amount of credit secured by high-ranked collaterals	

Right to be asserted against security interest holders with respect to subject of collaterals	
Guarantee for collaterals	
Special financial agreement (restriction on provision of collaterals)	
Special financial agreement (other clauses)	
Creditors meeting	
Governing laws and court of jurisdiction	

(Matters related to corporate bonds with share options) (16)

Features of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares underlying share options	
Number of shares underlying share options	
Amount to be paid upon exercise of share options	
Total issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Period for exercising share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of treasury share options	
Matters related to transfer of share options	

Matters related to substituted payment	
Matters related to delivery of share options upon acts of reorganization	

4. [Public offering of commercial papers and short-term corporate bonds] (17)

Date of issuance	
Place of issuance	
Issue price	
Total face value of corporate bond certificates or total amount of short-term corporate bonds	
Total issue value	
Limit amount for issuance	
Outstanding balance of limit amount for issuance	
Payment date	
Place of payment	
Financial institution that provides backup lines	
Terms and conditions of backup lines	
Guarantor	
Guarantor's profile	
Details of guarantee	
Governing laws and court of jurisdiction	

5. [Public offering of foreign negotiable certificates of deposit] (18)

Date of deposit	
Interest payment date	
Registered form/bearer form	
Maturity date	
Unit of issuance	
Total face value	
Discount rate	
Period for subscription	
Interest rate	

Subscription handling office	
Interest payment method	
Governing laws and court of jurisdiction	

6. [Public offering of covered warrants] (19)

7. [Public offering of depository receipts and beneficiary certificates of securities in trust] (20)

8. [Purpose of use of proceeds from new issuance]

(1) [Amount of proceeds from new issuance] (21)

Total amount of payment	Estimated amount of expenses required for issuance	Estimated amount of net proceeds

(2) [Purpose of use of proceeds] (22)

Section 2. [Terms and conditions of secondary distribution]

1. [Securities for secondary distribution] (23)

(1) [Shares for secondary distribution]

Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares	Number of shares for secondary distribution	Total distribution value (in Yen)	Address and name of holder of shares for secondary distribution

(2) Share option certificates for secondary distribution

Number of share option certificates for secondary distribution	Total distribution value	Address and name of holder of share option certificates for secondary distribution

[Details of share options]

(3) [Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)]

Issue name	Total face value for secondary distribution or total amount of book-entry corporate bonds for secondary distribution	Total distribution value	Address and name of holder of corporate bonds for secondary distribution

(Matters related to corporate bonds with share options)

4. [Commercial papers for secondary distribution and short-term corporate bonds for secondary distribution]

Payment date	Total face value for secondary distribution or	Total distribution	Address and name of holder of commercial papers or

	total amount of short-term corporate bonds for secondary distribution	value	short-term corporate bonds for secondary distribution

(5) [Foreign negotiable certificates of deposit for secondary distribution]

Maturity date	Amount of deposit related to secondary distribution	Total distribution value	Address and name of holder of foreign negotiable certificates of deposit for secondary distribution

(6) [Covered warrants for secondary distribution]

(7) [Depository receipts for secondary distribution and beneficiary certificates of securities in trust for secondary distribution]

2. [Conditions for secondary distribution] (24)

Distribution price	Period for subscription	Unit for subscription	Deposit for subscription	Place to accept applications	Address and name of person accepting entrustment of secondary distribution	Contents of entrustment contract for secondary distribution

Section 3. [Special matters to be disclosed in relation to private offering] (24-2)

1. [Prospective investors for private offering]
2. [Restriction on transfer of share certificates, etc.]
3. [Matters related to conditions for issuance]
4. [Matters related to large-scale private offering]
5. [Major shareholders after private offering]

Name	Address	Number of shares held	Ratio of number of voting rights held to the total number of voting rights	Number of shares held after private offering	Ratio of number of voting rights held to the total number of voting rights after private offering
Total	—				

6. [Necessity for large-scale private offering]
7. [Plan on consolidation of shares, etc. and details thereof]
8. [Other information for reference]

Section 4. [Other matters for disclosure] (25)

Part II [Company information]

Section 1. [Outline of legal system, etc. in home state]

1. [Outline of legal system, etc. for companies] (26)
 - (1) [Legal system of state, province, etc. of reporting company]
 - (2) [Systems provided in articles of incorporation, etc. of reporting company]
2. [Foreign exchange control system] (27)
3. [Tax treatment] (28)
4. [Legal opinion] (29)

Section 2. [Company outlines]

1. [Transition of major management indicators, etc.] (30)
2. [Company's history] (31)
3. [Contents of business] (32)
4. [Outline of associated companies] (33)
5. [Company's employees] (34)

Section 3. [Outline of business]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (35)
2. [Business-related risks, etc.] (36)
3. [Management ' s discussion and analysis of financial condition, results of operations and cash flow] (37)
4. [Material contracts, etc. for business management] (38)
5. [Research and development activities] (39)

Section 4. [Outline of facilities and equipment] (40)

1. [Outline of facilities and equipment investment, etc.]
2. [Status of major facilities and equipment]
3. [Plan on installment, disposal, etc. of facilities and equipment]

Section 5. [Information on reporting company]

1. [Information on shares, etc.]
 - (1) [Total number of shares and other information] (41)
 - (i) [Total number of shares]

Number of shares authorized to be issued	Total number of issued shares	Number of unissued shares

(ii) [Issued shares]

Types (registered form/bearer form, par-value shares/non par-value shares)	Classes	Number of shares issued	Name of financial instruments exchange on which reporting company's shares are listed or authorized financial instruments firms association with which reporting company is registered	Description

Total	—		—	—

(2) [Changes in total number of issued shares and stated capital] (42)

Date	Increase/decrease in total number of issued shares	Outstanding balance of total number of issued shares	Increase/decrease in amount of stated capital	Outstanding balance of amount of stated capital

(3) [Information on each shareholder] (43)

(4) [Information on major shareholders] (44) Reference date: _____

Name	Address	Number of shares held	Ratio of number of shares held to the total number of issued shares (%)
Total	—		

2. [Dividend policy] (45)

3. [Changes in share prices] (46)

(1) [Highest/lowest share price in latest five business years]

Series					
Year/month of account closing					
Highest					
Lowest					

(2) [Monthly highest/lowest share prices in latest six months]

Month						
Highest						
Lowest						

4. [Company's officers] (47)

5. [Status of corporate governance, etc.]

(1) [Status of corporate governance] (48)

(2) [Auditor's remuneration, etc.] (49)

(i) [Details of remuneration for foreign certified public accountants, etc. for audits]

Items	Consolidated fiscal year immediately prior to latest consolidated fiscal year		Latest consolidated fiscal year	
	Remuneration for audit certification service (in Yen)	Remuneration for non-auditing service (in Yen)	Remuneration for audit certification service (in Yen)	Remuneration for non-auditing service (in Yen)
Reporting company				
Consolidated subsidiary company				
Total				

(ii) [Details of other important remuneration]

(iii) [Details of non-auditing service related to reporting company performed by foreign certified public accountants, etc. for audits]

(iv) [Policy for determining audit remuneration]

Section 6. [Company's accounting] (50)

1. [Financial documents] (51)
2. [Major assets/liabilities and income/expenditure] (52)
3. [Other] (53)

Section 7. [Changes in foreign exchange rates] (54)

1. [Changes in foreign exchange rates in latest five business years]

Series					
Year/month of account closing					
Highest (in Yen)					
Lowest (in Yen)					
Average (in Yen)					
Business period-end (in Yen)					

2. [Monthly highest/lowest foreign exchange rates in latest six months]

Month					
Highest (in Yen)					
Lowest (in Yen)					
Average (in Yen)					

3. [Exchange rates on latest reference date]
Yen (as of _____)

Section 8. [Information on reporting company's share handling businesses, etc. in

Japan] (55)

Section 9. [Reference information related to reporting company]

1. [Information on parent company, etc. of reporting company] (56)
2. [Other information for reference] (57)

Part III. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

1. [Corporate bonds for guarantee] (58)
2. [Matters related to guarantor company which is a company subject to continuous disclosure] (59)

(1) [Documents submitted by guarantor company]

(i) [Annual securities report and its attached documents]

Business year, _th period (from _____ to _____), submitted to director-general of _____ Local Finance Bureau (_____Local Finance Branch Bureau) on _____

(ii) [Quarterly securities report or semiannual securities report]

Business year, _th period, _th quarter (from _____ to _____) (among __ periods in total), submitted to director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____

(iii) [Extraordinary report]

After the submission of an annual securities report referred to in (i) but before the date of submission of this statement (date: _____), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____.

(iv) [Amendment report]

An amendment report (an amendment report related to _____ above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____.

(2) [Place of public inspection of documents mentioned above]

Name

(Location)

3. [Matters related to guarantor company which is not a company subject to continuous disclosure] (60)

- (1) [Company name, title and name of representative, and location of head office]
- (2) [Outline of legal systems in home state]
- (3) [Company outlines]
- (4) [Status of business]
- (5) [Outline of facilities and equipment]
- (6) [Information on guarantor company]
- (7) [Company's accounting]

Section 2. [Information on companies other than guarantor company] (61)

1. [Reason for necessity of disclosure of information on the company]
2. [Matters related to the company which is a company subject to continuous disclosure]
3. [Matters related to the company which is not a company subject to continuous disclosure]

Section 3. [Information on indices, etc.] (62)

1. [Reason for necessity of disclosure of information on the indices, etc.]

2. [Changes in indices, etc.]

Part IV. [Special information]

Section 1. [Latest financial documents] (63)

Section 2. [Form of securities] (64)

Section 3. [Latest financial statements or financial documents of guarantor companies and linked subsidiary companies](65)

(Instructions on Preparation)

(1) General instructions

- a. The items to be reported and instructions on preparation merely provide general standards, and the reporting company may prepare the report differently while based on these standards if it has any unavoidable reason for not complying with these standards to an extent that does not result in misunderstanding among investors.
- b. In addition to the matters required to be reported pursuant to the following provisions, the matters related to each information item of a securities registration statement (hereinafter referred to as a "Statement" in this form) may be disclosed.
- c. For the information items related to monetary amounts, if an amount is represented in a non-Japanese currency, also specify the amounts converted into Japanese currency in relation to major matters.
- d. Conversion of an amount denominated in non-Japanese currency to Japanese currency is to be based on the exchange rate on a reference date. State the reference date, exchange rate, type of exchange quotation and other necessary information as the criteria used for the conversion.
- e. The instructions of "Part II. Company information" primarily relate to the manufacturing sector, and disclosure on any other business sectors is to be made according to these instructions.
- f. The matters mentioned in "Part II. Company information" may be explained using figures. In this case, information needs to be represented in an unambiguous way using a figure, and attention needs to be paid to prevent investors from being misled by the figure.
- g. For Part II, "Section 2. Company outlines" through "Section 4. Outline of facilities and equipment," follow the instructions below:
 - (a) If the reporting company refers only to consolidated financial statements as financial documents, make the disclosure on the financial statements related to consolidated companies.
 - (b) If the reporting company only refers to single-company financial statements as financial documents, make the disclosure related to the reporting company; provided, however, that if the reporting company has a parent company or important subsidiary company closely connected to its business, also make the disclosure on these companies on the basis of respective information items or in a comprehensive manner.
 - (c) If the reporting company refers to both consolidated and single-company financial statements as financial documents, follow the instructions below:

- (i) In the case where the reporting company is required pursuant to Article 131, paragraph (1) or (2) of the Regulation on Financial Statements, etc. to comply with the terms, forms and preparation methods in its home state or an area outside Japan which is not its home state, follow the instruction in (a) if the financial documents to be prepared in its home state or an area outside Japan which is not its home state mainly consist of consolidated financial statements, or the instruction in (b) if the documents mainly consist of single-company financial statements. Also state the major matters related to the status of the corporate group and overview of the operating results.
 - (ii) In the case where the reporting company is required pursuant to Article 131, paragraph (3) or (4) of the Regulation on Financial Statements, etc. to comply with the terms, forms and preparation methods designated by the Commissioner of the Financial Services Agency, follow the instruction in (a).
 - h. The matters set forth in "Section 1. Latest financial documents" and "Section 1. Form of securities" of "Part IV. Special information" are not required to be reported if the reporting company is a company subject to continuous disclosure, and the matters set forth in "Section 3. Latest financial statements or financial documents of guarantor companies and linked subsidiary companies" of that Part are not required to be reported if the relevant guarantor company and linked subsidiary company are companies subject to continuous disclosure.
 - i. If the public offering to which this statement relates is the solicitation for application for selling of securities provided in Article 9, item (v) of the Order on Definitions or for application for purchasing such securities, the disposition of securities subject to such solicitation is to be stated as the issuance of the securities.
- (2) Company name
State the company name in the original language in the parenthesis.
- (3) Name and title of representative
State the title and name of a person duly authorized to submit the statement.
In the case of incorporation of a company, write the names of all incorporators.
- (4) Name of agent
State the name of the person domiciled in Japan who is authorized to represent the reporting company for any and all acts related to the submission of the statement (hereinafter referred to as an "agent" in (4); if the agent is a corporation, the name of the corporation and its representative)(in the case of submission of the statement in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the agent is to affix his/her signature (or the representative's signature in the case where the agent is a corporation) below the "Name of agent").
- (5) Name of contact person
State the name of the person domiciled in Japan who is appointed to receive

instructions from or who communicates with the Director-General of the Kanto Local Finance Bureau.

(6) Type of securities for public offering (secondary distribution) to be reported

State the type of securities for public offering or secondary distribution by submitting the statement. If the securities are corporate bond certificates, etc. with share options subject to exercise value change, make a statement to that effect with the type of securities.

(7) Amount for public offering (secondary distribution) to be reported

a. State the total amount of issue value and distribution price for each public offering or secondary distribution.

If the securities for public offering (secondary distribution) are share option certificates, also state the sum of the total issue value or distribution price of the share option certificates and the total amount to be paid upon the exercise of the share option represented by the share option certificates.

If this statement is submitted by omitting the "Issue value" or "Distribution price" or by stating the formula, state the estimated total amount of these as of the day of submission of the statement and add a remark to that effect.

b. Add a remark on the criteria for conversion used for the conversion into Japanese currency.

(8) Matters related to stabilizing transactions

If there is a possibility of any stabilizing transactions provided in Article 20, paragraph (1) of the Order, state the matters set forth in the items of Article 21 of the Order (or, in cases where there is a possibility of any transactions equivalent to a stabilizing transaction in the area outside Japan, matters equivalent thereto).

(9) Place for public inspection

State the location of the major branch office, financial instruments exchange or authorized financial instruments firms association where documents are to be made available for public inspection.

(10) Shares to be newly issued

a. In the space of "Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares," specify, for example, "registered par-value common shares," and also state the face value in case of par-value shares. If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, make a statement to that effect.

b. In the space of "Number of shares to be issued," specify the number of shares issued according to the category designated in the space of "Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares."

c. In the space of "Details," specify the details of shares according to the category designated in the space of "Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares." If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, specify the features of those shares on the top of

the space.

- d. If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, state the following matters outside the space:
 - (a) The reason for procuring funds by issuing the corporate bond certificates, etc. with share options subject to exercise value change;
 - (b) In cases where Article 19, paragraph (9) applies, the contents of transactions contemplated as the derivatives transactions or other transactions provided in that paragraph;
 - (c) The details of the arrangement to be executed with the prospective investors (means parties to which the securities are to be allocated through public offering or secondary distribution; the same applies in (d) and (e)) in relation to the matters related to the exercise of rights indicated on the corporate bond certificates, etc. with share options subject to exercise value change (including the matters related to money or other property paid for the restriction of exercise of the right)(if there is no plan on such agreement, a statement to that effect);
 - (d) The details of the arrangement to be executed with the prospective investors in relation to the sale and purchase of share certificates of the reporting company (including short selling provided in Article 26-2-2, paragraph (1) of the Order (if there is no plan on such agreement, a statement to that effect);
 - (e) If the reporting company knows that there is an agreement to be made between the prospective investors and a special stakeholder, etc. of the reporting company on matters concerning lending and borrowing of share certificates of the reporting company, the content thereof; and
 - (f) Other matters necessary for ensuring the protection of investors.
 - e. State outside the space the date of the resolution of board of directors or shareholders meeting resolving the issuance of new shares or the date of authorization from the administrative agency. In the case of share issue based on partial payment, also describe the details of the resolution.
 - f. If the company provides in its articles of incorporation or other documents any class of shares different from those to be newly issued, make a statement to that effect outside the space. In this case, state whether the shares to be newly issued and the different class of shares carry voting rights, the number of shares, or if their terms and conditions are different, such fact and the reason outside the space.
 - g. If specific rights, etc. are granted for the shares to be newly issued, make a statement to that effect and add a note on the terms and conditions of the rights, etc.
 - h. If the public offering to which this statement relates is the solicitation for application for selling or purchasing provided in Article 9, item (v) of the Order on Definitions, such fact is to be stated outside the space.
- (11) Methods for public offering
- a. In the space of "Manner of public offering," state the shares for public offering by categorizing them into an allotment to shareholders, general

public offering, etc.

Outside the space, state the date of allotment, allotment ratio, etc. in the case of an allotment to shareholders; or state the number of shares for public offering by categorizing them into shares directly offered by the issuer and shares that are not, in the case of a general public offering.

In the case of a general public offering, if the company decides to give shareholders a right to subscribe for shares in priority to other parties, make a statement to that effect, the number of shares and the method of determination of the priority offering.

- b. In the case of share issue based on partial payment, state the total amount of payment in the space of "Total issue value" in parenthesis.
- c. If this statement is submitted by omitting the "Issue price" or "Amount to be incorporated into stated capital," or by stating the formula, state the estimated "Total issue value" or "Total amount to be incorporated into stated capital" as of the day of submission of the statement and add a remark to that effect.
- d. If any property other than money will be the subject of contribution, make a statement to that effect and the details and value of said property.

(12) Conditions for public offering

- a. In the space of "Issue price," state the issue price per share. In the case of share issue based on partial payment, state the amount of payment per share in the space of "Issue price" in parenthesis.
- b. In the space of "Amount to be incorporated into stated capital," state the amount of issue value per share to be incorporated into stated capital.

In the case of a reference to a formula, make the disclosure of relevant information according to the formula.

- c. Outside the space, state the matters necessary in relation to the application and payment, including the method of application, interests on deposit for subscription, lapse of warrants in the absence of application, treatment of shares in the absence of application, appropriation of deposit for subscription to payment, treatment in case of excessive applications, whether the payment date is fixed and other conditions.
- d. If this statement is submitted by omitting the "Issue value" or "Amount to be incorporated into stated capital," state the expected date of determination of these matters and the precise methods of determination.
- e. If this statement is submitted by omitting the "Subscription handling office," state the expected date of determination of the office.

(13) Underwriting of shares

- a. If the major financial instruments business operators that conclude the wholesale underwriting contracts (including a contract for underwriting forfeited shares in case of an allocation to shareholders) are not decided, state the prospective major financial instruments business operators that will conclude the wholesale underwriting contracts.
- b. In the space of "Conditions for underwriting," state whether the underwriting is a firm-commitment underwriting or stand-by underwriting, the fees, etc. payable to underwriters, and other information.

In the case of a reference to a formula, state the fees, etc. payable to underwriters according to the formula.

- c. If this statement is submitted by omitting the "Name of underwriter," "Address," "Number of shares underwritten" or "Conditions for underwriting," state the expected date of determination of these matters.

(14) Public offering of share option certificates

- a. If the different classes of shares are the subject of share options, state the shares by class.
- b. If this statement is submitted by omitting the "Issue value," state the estimated "Total issue value" as of the day of submission of the statement and add a remark to that effect.
- c. In the space of "Issue price," state the issue price per share option.

If this statement is submitted by omitting the "Issue price," state the expected date of determination of the issue price and the precise methods of determination.

- d. If this statement is submitted by omitting the "Subscription handling office," state the expected date of determination of the office.
- e. In the space of "Date of allotment," state the date of allotment provided in Article 238, paragraph (1), item (iv) of the Companies Act (or, in the case of an allotment of share options without contribution provided in Article 277 of that Act, the day when the allotment of share options without contribution set forth in Article 278, paragraph (1), item (iii) of that Act takes effect).
- f. State outside the space the date of resolution of the board of directors or shareholders meeting resolving the issuance of share option certificates.

In addition, state the matters necessary in relation to the application and payment, including the method of application, interests on deposit for subscription, appropriation of deposit for subscription to payment, treatment in case of excessive applications, and others.

- g. Outside the space, state the matters related to the shares to be issued or transferred through the exercise of share options, such as the effectuation of exercise of share options, the first dividend after the exercise of share options and method of delivery of share certificates.
- h. The space for "Features of corporate bond certificates, etc. with share options subject to exercise value change" is not required if the share option certificates to be newly issued are not corporate bond certificates, etc. with share options subject to exercise value change.
- i. If the share option certificates to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, state the information set forth in (10) d(a) through (f) outside the space.
- j. In the space of "Types of shares subject to share options," state the types and conditions of shares subject to share options follow the instructions in (10)c, e and f.
- k. In the space of "Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options," state the issue price per share and amount to be incorporated into stated capital in case of the issuance of shares through the exercise of share options.

If the issue price of shares to be issued by the exercise of share options is to be represented by a formula, state the amount to be incorporated into stated capital according to the formula.

- l. If this statement is submitted by omitting the "Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options" or "Place to accept or brokerage claims for exercise of share options and place to handle payments thereof," state the expected date of determination of these matters and the precise methods of determinations.
- m. Fill in the space of "Reason and conditions for acquisition of treasury share options" in accordance with Instructions on Preparation (12)j of Form 2.
- n. In the space of "Matters related to substituted payment," if any property other than money will be the subject of contribution upon the exercise of share options, make a statement to that effect as well as the details and value of the property.
- o. In the space of "Matters related to delivery of share options upon acts of reorganization," disclose the relevant information in accordance with Instructions on Preparation (12)l of Form 2.
- p. For a company that has stipulated a basic policy for parties controlling financial and business decision-making (hereinafter referred to as a "basic policy" in this Form), if it issues share option certificates as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), make a statement to that effect outside the space.
- q. In relation to the "Underwriting of share option certificates," follow the instructions in (13); provided, however, that in the case of underwriting of share option certificates by the method set forth in Article 2, paragraph (6), item (iii) of the Act (meaning the share option certificates provided in the item; the same applies in q), follow the instructions in (a) through (e) below.
 - (a) If the major financial instruments business operators that conclude the wholesale underwriting contracts are not decided, state the prospective major financial instruments business operators that will conclude the wholesale underwriting contracts.
 - (b) In the space of "Conditions for underwriting," state the manner of underwriting, the fees payable to the underwriter, the amount of consideration for the underwriter's acquisition of share option certificates from the company and other information.

In the case of a reference to a formula, the fees payable to the underwriter, the amount of consideration for the underwriter's acquisition of share option certificates from the company and other information are to be stated according to the formula.
 - (c) In the space of "Number of share options to be underwritten," describe the method for calculating the number of share options represented by the share option certificates acquired by the underwriter (meaning share options provided in Article 2, paragraph (6), item (iii) of the Act; the same applies in (c)), as well as the number of share options represented by the

share option certificates supposing that all of the underwritten share option certificates are to be acquired.

- (d) If this statement is submitted by omitting the "Name of underwriter," "Address," "Number of share options underwritten" or "Conditions for underwriting," state the expected date of determination of these matters.
- (e) If, supposing that the underwriter acquires all share option certificates subject to the underwriting, the holding ratio of share certificates, etc. (meaning holding ratio of share certificates, etc. provided in Article 27-23, paragraph (4) of the Act; hereinafter the same applies in (e)) of the underwriter in relation to the share certificates, etc. (meaning share certificates, etc. provided in paragraph (1) of that Article; hereinafter the same applies in (e)) issued by the company exceeds five percent, add a note to that effect as well as the holding ratio of share certificates, etc. of the underwriter in relation to the share certificates, etc. issued by the company as of the date five days prior to the date of submission of the statement (excluding Sundays and not counting the number of holidays provided in Article 14-5 of the Order).

(15) Public offering of corporate bonds (excluding short-term corporate bonds)

- a. In the space of "Issues," state, for example, "_th convertible corporate bonds with collaterals," "_th unsecured corporate bonds (with a special provision on prohibition of providing collaterals)," "_th unsecured corporate bonds (with a special provision on limitation of provision of collaterals)" or "_th unsecured corporate bonds (with a special provision on limited inter-bond pari passu)
- b. If the corporate bonds for public offering are book-entry corporate bonds, it is not necessary to complete the space of "Types (registered form/bearer form)."
- c. If this statement is submitted by omitting the "Issue price," state the estimated "Total issue value" as of the day of submission of the statement and add a remark to that effect.
- d. In the space of "Issue price," state the face value or the issue value related to the amount of book-entry corporate bonds.
- e. If this statement is submitted by omitting the "Issue price," "Interest rate" or "Subscription handling office," state the expected date of determination of these matters and the precise methods of determination.
- f. In the space of "Book-entry transfer institution," state the name and address of the book-entry transfer institution if the reporting company has designated the book-entry transfer institution.
- g. In the space of "Method for public offering," briefly describe the method of public offering, such as general public offering or offering giving priority to shareholders.
- h. In the space of "Method of public notice," describe the method of public notice if the reporting company makes a public notice on the corporate bonds.
- i. In the space of "Underwriter," state the name and address of the underwriter, amount of underwriting and conditions for underwriting (whether the underwriting is a firm-commitment underwriting or stand-by underwriting, the fees, etc. payable to underwriters, and other information).

If the major financial instruments business operators that conclude the

wholesale underwriting contracts are not decided, state the prospective major financial instruments business operators that will conclude the wholesale underwriting contracts.

If this statement is submitted by omitting the "Name of underwriter," "Address," "Amount of underwriting" and "Conditions for underwriting," state the expected date of determination of these matters.

- j. In the space of "Corporate bond manager and its duties," state the name and address of the corporate bond manager and conditions of entrustment, as well as the details of duties of services for creditors and of services for issuers.

If a corporate bond manager is not decided, state the prospective corporate bond manager with which the company plans to conclude an entrustment contract.

If this statement is submitted by omitting the name and address of corporate bond manager and the conditions for entrustment, state the expected date of determination of these matters.

- k. In the space of "Method of interest payment," state the period for calculation of interest, place of payment, etc. If this statement is submitted by omitting the place of interest payment, state the expected date of determination of the location and the precise methods of determination.
- l. In the space of "Method of redemption," state the amount and methods for redemption (for example, retirement by purchase, voluntary redemption and bond sinking fund).
- m. In the space of "Guarantee," state the details, conditions, etc. if the securities are guaranteed.
- n. In the space of "Special financial agreement," describe the financial agreement provided for the protection of creditors of corporate bonds to be issued which has an effect of forfeiting the benefit of time under specific conditions and the agreement which modifies that effect, categorized between a restriction on provision of collaterals and other clauses (for example, a covenant on maintenance of net assets, a covenant on maintenance of profit and a covenant on conversion into secured bonds).

If any special financial agreements on guarantor company have been provided, describe the details thereof.

- o. In the space of "Meeting of creditors," state whether the company has any provision on a meeting of creditors, the matters to be referred to a meeting of creditors, procedures for convocation, method of resolution, execution of the resolution and other information.
- p. In the space of "Governing laws and court of jurisdiction," state the following matters:
- (a) Rights and obligations, etc. of all parties, including the creditors of corporate bonds (in particular, if any security interest is to be created, the laws and regulations governing the creation, management and execution of the security interests);
 - (b) The court having jurisdiction over lawsuits related to the corporate bonds, as well as the name and address of the recipient of the services of

documents related to the lawsuit; and

- (c) The procedures for demanding compulsory performance of obligations in case of any default.
- q. In relation to the corporate bonds to be issued, if any credit rating (meaning a credit rating provided in Article 2, paragraph (34) of the Act; the same applies hereinafter) has been or will be provided or made available by a credit rating agency (meaning a credit rating agency provided in paragraph (36) of that Article; the same applies hereinafter) in response to a request from the reporting company, state the following matters outside the space. If there are two or more credit ratings, state the following matters for all or such ratings.
 - (a) Grades pertaining to the credit rating, the trade name or name of the credit rating agency and any other matters to identify the credit rating, as well as the conditions precedent of and limitation on the credit rating according to the categories of subject-matters of the credit rating; and
 - (b) The method for obtaining information related to the matters set forth in Article 313, paragraph (3), item (iii), (a) through (k) of the Cabinet Office Order on Financial Instruments Business, etc. (Cabinet Office Order No. 52 of 2007; hereinafter referred to as the "Order on Financial Instruments Business") publicized by a credit rating agency in relation to the corporate bonds to be issued, during the period for subscription of the bonds to be issued, pursuant to the same item.

In relation to the corporate bonds to be issued, if no credit rating has been or will be provided or made available by a credit rating agency in response to a request from the reporting company, make a statement to that effect outside the space.

(16) Matters related to corporate bonds with share options

Disclose the relevant information according to (14) a, g, h, i, j, k, l, m, n, o and p.

(17) Public offering of commercial papers and short-term corporate bonds

- a. In the space of "Issue price," state the face value or the issue amount of short-term corporate bonds.
- b. In the space of "Total face value or total amount of short-term corporate bonds," state the total amount of face values of commercial papers to be issued or the total issue price of the short-term corporate bonds.
- c. If the total issue amount of the commercial papers or short-term corporate bonds has been determined by the resolution of board of directors, etc., state the amount of limitation in the space of "Limit amount for issuance," and the outstanding balance of the limit amount for issue as of the day immediately before the date of submission of this statement in the space of "Outstanding balance of limit amount for issuance."
- d. In the space of "Payment date," state the date of redemption of the commercial papers or short-term corporate bonds.
- e. In the space of "Terms and conditions of backup lines," enter the amount, conditions, etc. for the short-term borrowing facility available from the financial institution.

- f. If the commercial papers or short-term corporate bonds to be issued are guaranteed, state the amount of stated capital and details of businesses of the guarantor in the space of "Guarantor's profile," and the details and conditions, etc. of the guarantee in the space of "Details of guarantee."
 - g. In the space of "Governing laws and court of jurisdiction," state the following matters:
 - (a) The court having jurisdiction over lawsuits related to the commercial papers or short-term corporate bonds, as well as the name and address of the recipient of the services of documents related to the lawsuit; and
 - (b) The procedures for demanding compulsory performance of obligations in case of any default.
 - h. In relation to the commercial papers or short-term corporate bonds to be issued, if any credit rating has been or will be provided or made available by a credit rating agency in response to a request from the reporting company, state the following matters outside the space. If there are two or more credit ratings, state the following matters for all or such ratings.
 - (a) Grades pertaining to the credit rating, the trade name or name of the credit rating agency and any other matters to identify the credit rating, as well as the conditions precedent of and limitation on the credit rating according to the categories of subject-matters of the credit rating; and
 - (b) The method for obtaining information related to the matters set forth in Article 313, paragraph (3), item (iii), (a) through (k) of the Cabinet Office Order on Financial Instruments Business publicized by a credit rating agency in relation to the commercial papers or short-term corporate bonds to be issued, for the period from the publication of information by the credit rating agency to the date of the issuance of the commercial papers or short-term corporate bonds to be issued, pursuant to that item.

In relation to the commercial papers or short-term corporate bonds to be issued, if no credit rating has been or will be provided or made available by a credit rating agency in response to a request from the reporting company, make a statement to that effect.
- (18) Public offering of foreign negotiable certificates of deposit
- a. In the space of "Unit for issuance," state the minimum face amount if the amount is determined.
 - b. In the space of "Discount rate," state the discount rate applicable to foreign negotiable certificates of deposit issued by way of discounting.
 - c. If this statement is submitted by omitting the "Discount rate," "Interest rate" or "Subscription handling office," state the expected date of determination of these matters and the precise methods of determination.
 - d. For foreign negotiable certificates of deposit issued by way of discounting, state the total issue value in the space of "Total face value."
 - e. In the space of "Method of interest payment," state the period for calculation of interest, place of payment, etc. If this statement is submitted by omitting the place of interest payment, state the expected date of determination of the location and the precise methods of determination.
 - f. In the space of "Governing laws and court of jurisdiction," state the following

matters:

- (a) The court having jurisdiction over lawsuits related to the foreign negotiable certificates of deposit, as well as the name and address of the recipient of the services of documents related to the lawsuit; and
 - (b) The procedures for demanding compulsory performance of obligations in case of any default.
- g. In relation to the foreign negotiable certificates of deposit to be issued, if any credit rating has been or will be provided or made available by a credit rating agency in response to a request from the reporting company, state the following matters outside the space. If there are two or more credit ratings, state the following matters for all or such ratings.
- (a) Grades pertaining to the credit rating, the trade name or name of the credit rating agency and any other matters to identify the credit rating, as well as the conditions precedent of and limitation on the credit rating according to the categories of subject-matters of the credit rating; and
 - (b) The method for obtaining information related to the matters set forth in Article 313, paragraph (3), item (iii), (a) through (k) of the Order on Financial Instruments Business publicized by a credit rating agency in relation to the foreign negotiable certificates of deposit to be issued, during the period for subscription of the foreign negotiable certificates of deposit to be issued, pursuant to that item.

In relation to the foreign negotiable certificates of deposit to be issued, if no credit rating has been or will be provided or made available by a credit rating agency in response to a request from the reporting company, make a statement to that effect outside the space.

- (19) Public offering of covered warrants
- a. For the covered warrants to which the statement relates, state the issues, total issue value, issue price, period for subscription, deposit for subscription, subscription handling office, payment date, details of option, the methods and conditions for requesting the exercise of options, method of settlement and other conditions. In addition, state the matters related to credit rating according to Instructions on Preparation (13)l of Form 2.
 - b. Give a clear description on the structures for issuance of the covered warrant; and
 - c. In addition to the matters set forth in a and b, state the matters which may have a material impact on the decision of investors as to the option related to covered warrants.
- (20) Public offering of depository receipts and beneficiary certificates of securities in trust
- a. For the depository receipts and beneficiary certificates of securities in trust, to which the statement relate, state the issues, total issue value, issue price, interest rates, period for subscription, deposit for subscription, subscription handling office, payment date, details of rights, the methods and conditions for requesting the exercise of rights, method of settlement and other conditions. In addition, state the matters related to credit rating according to Instructions on Preparation (13)l of Form 2.

- b. Give a specific description of the details of securities pertaining to the rights represented by the depository receipts or beneficiary certificates of securities in trust;
 - c. Give a clear description on the structures for issuance of the depository receipts or beneficiary certificates of securities in trust; and
 - d. In addition to the matters set forth in a and c, state the matters which may have a material impact on the decision of investors as to the rights related to the depository receipts and beneficiary certificates of securities in trust.
- (21) Amount of proceeds from new issuance
- a. If this statement is submitted by omitting the "Issue price" or by stating the formula, state the estimated "Total amount of payment" as of the day of submission of the statement and add a remark to that effect.
 - b. In the space of "Estimated amount of expenses required for issuance," state the total amount of expenses to be borne by the company.
- (22) Purpose of use of proceeds
- a. Categorize the purpose of use of proceeds to be obtained by the reporting company into fund for equipment, working capital, repayment of debts, acquisition of securities, investment in or advance to related companies, and specify the total amount of proceeds as well as the details, amounts and expected time of disbursement by the category of use.
 - b. If the proceeds are to be used for the acquisition of businesses, give an overview of the details of business and property.
- (23) Securities for secondary distribution
- a. For par-value shares, state the face amount in the space of "Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares" in "Shares for secondary distribution."
 - b. If this statement is submitted by omitting the "Distribution price" or by stating the formula, state the estimated "Total distribution value" as of the day of submission of the statement and add a remark to that effect.
 - c. If the shares, share option certificates, corporate bonds, commercial papers or foreign negotiable certificates of deposit for secondary distribution are held by two or more persons, fill in the spaces of "Shares for secondary distribution," "Share option certificate for secondary distribution," "Corporate bonds for secondary distribution (excluding short-term corporate bond for secondary distribution)," "Commercial papers and short-term corporate bonds for secondary distribution" or "Foreign negotiable certificates of deposit for secondary distribution," for each holder.
 - d. If the shares for secondary distribution are corporate bond certificates, etc. with share options subject to exercise value change, make a statement to that effect in the space of "Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares" and follow the instruction provided in (10)d.
 - e. Fill in the "Details of share options" in "Share option certificate for secondary distribution" according to (14).
 - f. If the corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution) are guaranteed, state the details,

conditions, etc. of the guarantee outside the space.

- g. Fill in the "Matters related to corporate bonds with share options" in "Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)" according to (16).
- h. In relation to the corporate bonds for secondary distribution, commercial papers for secondary distribution or foreign negotiable certificates of deposit for secondary distribution, if any credit rating has been or will be provided or made available by a credit rating agency in response to a request from the reporting company, state the following matters outside the space. If there are two or more credit ratings, state the following matters for all or such ratings.
 - (a) Grades pertaining to the credit rating, the trade name or name of the credit rating agency and any other matters to identify the credit rating, as well as the conditions precedent of and limitation on the credit rating according to the categories of subject-matters of the credit rating; and
 - (b) The method for obtaining information related to the matters set forth in Article 313, paragraph (3), item (iii), (a) through (k) of the Order on Financial Instruments Business publicized by a credit rating agency in relation to the corporate bonds for secondary distribution, commercial papers for secondary distribution or foreign negotiable certificates of deposit for secondary distribution, during the period for subscription of the corporate bonds for secondary distribution, commercial papers for secondary distribution or foreign negotiable certificates of deposit for secondary distribution, pursuant to that item.

In relation to the corporate bonds for secondary distribution, commercial papers for secondary distribution or foreign negotiable certificates of deposit for secondary distribution, if no credit rating has been or will be provided or made available by a credit rating agency in response to a request from the reporting company, make a statement to that effect outside the space.

- i. For book-entry corporate bonds, specify to that effect outside the space.

(24) Conditions for secondary distribution

- a. In the space of "Distribution price," state the distribution value per share in case of shares, the distribution value per share option in case of share option certificates, the face value or the distribution value for the amount of book-entry corporate bonds in case of corporate bonds and commercial papers, and the distribution price per subscription unit in case of foreign negotiable certificates of deposit.
- b. In the space of "Contents of entrustment contract for secondary distribution," state the amount of entrustment fees for secondary distribution, and treatment in case of any securities for secondary distribution remaining unsold.

In the case of a reference to a formula, enter the amount of entrustment fees according to the formula.

- c. State the date of delivery of shares and other procedural matters necessary for the secondary distribution outside the space.
- d. If the major financial instruments business operators that conclude the wholesale underwriting contracts are not decided, state the prospective

major financial instruments business operators that will conclude the wholesale underwriting contracts.

- e. If this statement is submitted by omitting the "Address and name of person accepting entrustment of secondary distribution," state the expected date of determination of these matters.
- d. If this statement is submitted by omitting the "Distribution price" or "Place to accept applications," state the expected date of determination of these matters.

(24-2) Special matters to be disclosed in relation to private offering

Disclose the relevant information according to Instructions on Preparation (23-2) through (23-10) of Form 2.

(25) Other matters for disclosure

If there are photographs or drawings of factories and products and any matters to be specifically contained in the prospectus, make a statement to that effect and the part of the prospectus referring to these.

(26) Outline of legal system, etc. for companies

- a. Give a summary of the company system in general in the home state, state, etc. of the reporting company. In particular, explain the matters related to bodies of the company including shareholders meeting, board of directors, etc. and their authorities, matters related to shares, matters related to a company's accounting, etc.
- b. Give a summary of the reporting company's system provided in its articles of incorporation, etc. In particular, provide an explanation of the matters related to shareholders' rights including voting right, right to appoint directors, right to claim payment of dividend, etc. (including the limitation on right, such as the restriction of transfer of shares).

(27) Foreign exchange control system

Give a summary of a foreign exchange control system in the reporting company's home state in relation to such matters as the remittance of dividends, etc.

(28) Tax treatment

Describe the tax treatment of dividends, etc.

(29) Legal opinion

Give a summary of the legal opinion prepared by a legal expert expressing the opinion that the public offering or secondary distribution referred to in the statement is lawful and that the matters related to laws and regulations as contained in the statement are true and accurate.

(30) Transition of major management indicators, etc.

Describe the changes in major business management indicators, etc. for the latest five consolidated fiscal years. In addition, describe the changes in the reporting company's major business management indicators, etc. for the latest five business years (or, if one business year consists of six months, ten business years).

Provided, however, that if the company referred to the financial documents for the latest three business years in "Part II. Company information," "Section 6. Company's accounting," "1. Financial documents," describe the changes in

the major business management indicators, etc. for the latest three business consolidated fiscal years. In addition, describe the changes in major business management indicators, etc. of the reporting company for the latest three business years.

(31) Company's history

Give a summary of the background of incorporation (including the governing laws and regulations for the incorporation), change of trade name, material matters related to the corporate group (for example, merger, change in business, incorporation or acquisition of major associated companies, listing, etc.) and other information for the period between the date of incorporation (meaning a date of registration of incorporation) and the date of submission of the statement.

(32) Contents of business

Disclose the relevant information according to Instructions on Preparation (27) of Form 2.

(33) Outline of associated companies

Disclose the relevant information according to Instructions on Preparation (28) of Form 2.

(34) Company's employees

Disclose the relevant information according to Instructions on Preparation (29) of Form 2.

(35) Business management policy, business management environment, problems to be dealt with, etc.

Disclose the relevant information according to Instructions on Preparation (30) of Form 2.

(36) Business-related risks, etc.

Disclose the relevant information according to Instructions on Preparation (31) of Form 2.

(37) Management's discussion and analysis of financial condition, results of operations and cash flow

Disclose the relevant information according to Instructions on Preparation (32) of Form 2.

(38) Material contracts, etc. for business management

Disclose the relevant information according to Instructions on Preparation (33) of Form 2.

(39) Research and development activities

Disclose the relevant information according to Instructions on Preparation (34) of Form 2.

(40) Outline of facilities and equipment

Disclose the relevant information according to Instructions on Preparation (35) through (37) of Form 2.

(41) Total number of shares and other information

- a. In the space of "Number of unissued shares," add a note of the number, classes, etc. of shares to be issued by the exercise of share options, etc. if any.
- b. For par-value shares, state the face amount in the space of "Types (registered form/bearer form, par-value shares/non par-value shares)."

c. In the space of "Classes," describe the classes such as preferred shares or deferred shares, and in the space of "Details," describe the concrete details of shares per class.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, make a statement to that effect in the space of "Classes."

If the company issues any corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the space of "Details," describe the features of the corporate bond certificates, etc. with share options subject to exercise value change.

If shares have different features by class as to whether the shares are voting or non-voting shares or the number or details of voting rights, make a statement to that effect and provide reasons. In this case, if there is any matter to be remarked in relation to the holding of shares or the exercise of voting rights, describe the details thereof.

d. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters outside the space.

(a) In cases where Article 19, paragraph (9) applies, the contents of the derivatives transactions or other transactions provided in that paragraph;

(b) The details of the arrangement executed with the holders of the corporate bond certificates, etc. with share options subject to exercise value change in relation to the matters related to the exercise of rights indicated on the corporate bond certificates, etc. with share options subject to exercise value change (including the matters related to money or other property paid for the restriction of exercise of the right)(if there is no plan on such agreement, a statement to that effect);

(c) The details of the arrangement executed with the holders of the corporate bond certificates, etc. with share options subject to exercise value change in relation to the sale and purchase of share certificates of the reporting company (including short selling provided in Article 26-2-2, paragraph (1) of the Order (if there is no plan on such agreement, a statement to that effect);

(d) If the reporting company knows that there is an agreement to be made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting company on matters concerning lending and borrowing of share certificates of the reporting company, the content thereof; and

(e) Other matters necessary for the protection of investors.

e. If any property other than money will be the subject of contribution, make a statement to that effect and the details and value of said property.

f. If the company issues share option certificates as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), which are required to be disclosed in "Part II. Company

information," "Section 3. Status of business," "1. Business management policy, business management environment, problems to be dealt with, etc.," state the number and classes thereof outside the space. If the details of the share options are already disclosed in a., for any overlapping portion, the company may only refer to that effect.

(42) Changes in total number of issued shares and stated capital

- a. State the increase or decrease in the total number of issued shares and stated capital for the latest five years (or, as of the date of last increase or decrease in the case where there was no increase or decrease in the total number of issued shares and stated capital during this period), for each class of shares.

For the amount of increase or decrease in stated capital for each business year, the amount of increase or decrease must be disclosed if the amount of each occasion of increase or decrease is not less than 10% of the stated capital as of the last day of the business year; however, the amount of increase and amount of decrease for the entire period may be aggregated if the amount is less than 10% of the stated capital as of the last day of the business year.

- b. For the increase of the total number of issued shares and stated capital by the issuance of new shares, state the manner of issuance of new shares (for example, whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders) outside the space.

In the case of merger, disclose the counterparty to merger and merger ratio outside the space.

For the increase in the total number of issued shares and stated capital by way of exercise share options, disclose the total amount for each business year, and make a statement to that effect outside the space.

For the decrease in the total number of issued shares and stated capital, disclose the reason, capital reduction ratio, etc. outside the space.

- c. If the company issues corporate bonds with share options, also disclose the outstanding share options as of the last day of the latest business year, the issue price of shares to be issued by the exercise of share options and the amount to be incorporated into stated capital.

(43) Information on each shareholder

Disclose the shareholders of registered shares with voting rights as of the latest reference date; provided, however, that if it is difficult to disclose the information as of the latest reference date, information as of the last day of the latest business year (or, in the case of a company whose business year consists of one year, as of the day corresponding to this day if the company is deemed to be a company whose business year consists of six months) may be disclosed.

If the company issues two or more classes of shares for registered shares with voting rights, disclose information clarifying the status of holders for each class.

(44) Information on major shareholders

- a. For registered shares with voting rights as of the latest reference date

(including shares held in the name of another person (including shares held in a fictitious name)) and bearer shares with voting rights known to the company, disclose about ten of the largest shareholders according to the numbers of shares held. However, a shareholder holding less than 1% of the total number of issued shares needs not be disclosed.

If the company issues two or more classes of shares with different numbers of voting rights, also disclose about ten of the largest shareholders according to the number of voting rights represented by the shares held.

If a major shareholder is an individual, for disclosing the address, municipality (meaning a municipality provided in Article 21, paragraph (2), and including the equivalent in a foreign states) may be disclosed.

b. Between the last day of the latest business year and the latest reference date, if there has been any change to major shareholders, add a note to that effect.

(45) Dividend policy

a. For a dividend policy, disclose a basic policy for dividend, a basic policy on the number of occasions of dividends in each business year, a decision-making body for dividend, the approach for the decision of dividends in the latest business year, and the purpose of use of internally retained funds.

If the distributed property is a property other than cash, disclose the details thereof, and if the company has granted a right to demand the stock company to deliver money in lieu of the distributed property in such case, also disclose the contents of the right.

b. If the company distributed the surplus in the latest business year, also disclose the date of resolution of shareholders meeting or board of directors, etc. as to the distribution of surplus.

c. Between the first day of the business year in which the date of submission of the statement falls and the day of submission of the statement, if any distribution of surplus was resolved by a shareholders meeting or board of directors, etc., make a statement to that effect, and also disclose the date of resolution, total amount of surplus to be distributed and the amount of dividend per share.

(46) Changes in share prices

a. If the shares are listed on a financial instruments exchange in Japan, disclose a market quotation of a main financial instruments exchange and the name of the financial instruments exchange.

b. If the shares are listed on a financial instruments exchange in an area outside Japan, disclose a market quotation of a main financial instruments exchange in the same way as a. above, and the name of the financial instruments exchange.

c. If the shares are registered with an authorized financial instruments firms association as over-the-counter traded securities in Japan, disclose the quotation publicized by the authorized financial instruments firms association and also make a statement to that effect.

d. If any quotation price is available for any other issues of shares, disclose the quotation price and also make a statement to that effect.

e. Disclose share prices of common shares.

(47) Company's officers

- a. For officers (meaning a director, company auditor and other workers with the equivalent authority related to the policy decision or execution of business; hereinafter the same applies in this Form) incumbent as of the date of submission of the statement, at the beginning of this section, disclose the numbers of men and women and state the percentage of women among the total number of officers in parenthesis, as well as their titles, names, dates of birth, brief of biography, terms of office, and the classes and numbers of shares held.
- b. Disclose the total amount of officers' remuneration for the latest business year (or, for the latest two business years, in case of a company whose business year consists of six months); provided, however, that if remunerations for individual officers are disclosed in the home state, also disclose the remuneration for important officers.
- c. If officers are entitled to any special benefit, disclose the contents thereof.
- d. If any officers are relatives within the second degree of kinship, disclose the details thereof.
- e. If the company issues shares of different classes with different provisions and conditions, and if any officer has been appointed by shareholders of such class, make a statement to that effect outside the space.

(48) Status of corporate governance

Disclose the relevant information according to Instructions on Preparation (56) of Form 2.

(49) Auditor's remuneration, etc.

Disclose the relevant information according to Instructions on Preparation (57) of Form 2. In this case, the phrase "a certified public accountant, etc. for audits (meaning a certified public accountant, etc. for audits provided in Article 19, paragraph (2), item (ix)-4; hereinafter the same applies in this Form and Form 2-5)" in Instructions on Preparation (57)a of Form 2 is deemed to be replaced with "a foreign certified public accountant, etc. for audits (meaning a certified public accountant, etc. for audits (meaning a public accountant, etc. for audits provided in Article 19, paragraph (2), item (ix)-4; hereinafter the same applies in this Form), a foreign audit firm, etc. (meaning a foreign audit firm, etc. provided in Article 1-3, paragraph (7) of the Certified Public Accountants Act; hereinafter the same applies in this Form and Form 8) that makes a certification which is deemed equivalent to an audit certification under Article 193-2, paragraph (1), item (i) of the Act in relation to documents concerning financial accounting of the reporting company (meaning documents related to financial accounting provided in that paragraph) or a foreign audit firm, etc. that makes a certification which is deemed equivalent to an audit certification under Article 193-2, paragraph (2), item (i) of the Act in relation to an internal control report of the reporting company; hereinafter the same applies in this Form)"; the phrase "businesses provided in Article 2, paragraph (1)" in that item is deemed to be replaced with "businesses provided in Article 2, paragraph (1)(or, in the case of a foreign audit firm, etc., businesses deemed equivalent to the business provided in that paragraph)"; the phrase "the same

as a certified public accountant, etc. for audits" in Instructions on Preparation (57)b of Form 2 is deemed to be replaced with "the same as a foreign certified public accountant, etc. for audits"; and the phrase "if the reporting company has provided a policy on determination of remuneration for certified public accountants, etc. for audits" in Instructions on Preparation (57)c of Form 2 is deemed to be replaced with "if the reporting company has provided a policy on determination of remuneration for foreign certified public accountants, etc. for audits"

(50) Company's accounting

- a. For financial documents, if the company receives an audit certification from a certified public accountant or auditing firm, or a certification which is deemed equivalent to the audit certification from a foreign auditing firm, etc., make a statement to that effect.
- b. State which of the provisions of Article 131, paragraphs (1) through (4) of the Regulation on Financial Statements, etc. apply to the financial statements.
- c. If the company changed the accounting period recently, make a statement to that effect.

(51) Financial documents

- a. Refer to the following financial documents:

- (a) If the documents related to financial accounting of the reporting company disclosed in an area outside Japan is determined as not impairing the public interest or protection of investors pursuant to Article 131, paragraph (1) or (2) of the Regulation on Financial Statements, etc., refer to the financial documents according to the following category.

In this case, the financial documents (meaning a balance sheet, profit and loss statement, etc., the same applies hereinafter) follow the types of documents required to be disclosed in the relevant area.

- (i) In the case where only consolidated financial statements are disclosed in the relevant area: consolidated financial statements
 - (ii) In the case where only single-company financial statements are disclosed in the relevant area: single-company financial statements
 - (iii) In the case where both consolidated financial statements and single-company financial statements are disclosed in the relevant area: consolidated financial statements and single-company financial statements
- (b) A reporting company required to refer to only its single-company financial statements pursuant to (a)(ii) must prepare consolidated financial statements pursuant to Article 131, paragraph (3) of the Regulation on Financial Statements, etc. and make a reference to it in addition to the single-company financial statements.
 - (c) In the case of instruction as to the terminologies, forms and preparation methods pursuant to Article 131, paragraph (3) or (4) of the Regulation on Financial Statements, etc., make a reference to the financial documents prepared in accordance with the instruction.

- b. For the financial documents, refer to the financial documents for the latest

two business years (or for the latest one business year in cases where the financial documents contain any information equivalent to the comparative information provided in Article 8-3 of the Regulation on Consolidated Financial Statements, etc. or Article 6 of the Regulation on Financial Statements, etc. (or for the latest two business years in cases where the financial documents for the business year prior to the latest business year are not contained in a statement or securities registration statement submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act))(for annexed detailed statements, for the latest one business year). However, if the reporting company is not a company subject to continuous disclosure, the company may at its election refer to the financial documents for the latest three business years (for annexed detailed statements, for the latest one business year) for which an audit certification from a certified public accountant or accounting firm has been obtained or for which a certification deemed equivalent to the audit certification from a foreign audit firm, etc. has been obtained.

In addition, for a company submitting a quarterly securities report, if its business year consists of one year and it submits the statement during the periods set forth in the following (a) through (c), also refer to the quarterly financial documents related to the periods set forth in the following (a) through (c), respectively (excluding information equivalent to the comparative information provided in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements, etc. or Article 4-3 of the Regulation on Quarterly Financial Statements, etc.). If it becomes possible to refer to any quarterly financial documents related to the periods (a) through (c) before the periods respectively set forth in that item, also refer to the quarterly financial documents.

- (a) The period from the day when the period provided in Article 4-2-10, paragraph (3) of the Order (hereinafter referred to as a "period for submission" in (51)) from the end of the first quarterly accounting period (hereinafter referred to as the "first quarterly accounting period" in (51)) of the business year subsequent to the latest business year (hereinafter referred to as a "subsequent business year" in (51)) elapses to the day immediately prior to the day when the period for submission elapses after the end of the quarterly accounting period subsequent to the first quarterly accounting period of the subsequent business year (hereinafter referred to as the "second quarterly accounting period" in (51)): the first quarterly accounting period of the subsequent business year
- (b) Period from the day when the period for submission from the end of the second quarterly accounting period of the subsequent business year elapses to the day immediate prior to the day when the period for submission elapses from the end of the quarterly accounting period subsequent to the second quarterly accounting period of the subsequent business year (hereinafter referred to as the "third quarterly accounting period" in (51)): the second quarterly accounting period of the subsequent business year

- (c) Period from the day when the period for submission from the end of the third accounting period of the subsequent business year elapses to the day when it becomes possible to refer to the financial documents related to the subsequent business year: the third quarterly accounting period for the subsequent business year

In addition, for a company submitting a semiannual securities report, if the company whose business year is one year submits a statement on or after the day when eight months elapse from the day of commencement of the subsequent business year (excluding the case where the company referred to quarterly financial documents pursuant to c.), also refer to the interim financial documents (excluding information equivalent to the comparative information provided in Article 4-2 of the Regulation on Interim Consolidated Financial Statements, etc. or Article 3-2 of the Regulation on Interim Financial Statements, etc.) for the subsequent business year.

- c. In the case where a company whose business year consists of one year (excluding a company submitting a quarterly securities report) intends to list its issued shares on a financial instruments exchange in Japan or register its issued shares with the authorized financial instruments firms association as over-the-counter traded securities, if it submits the statement pursuant to the rules of the financial instruments exchange or authorized financial instruments firms association within the periods specified in the following (a) through (c) to implement the public offering or secondary distribution of issued shares, it may refer to the quarterly financial documents for the period set forth therein, respectively in lieu of the interim financial documents under b. If it becomes possible to refer to any quarterly financial documents related to the periods (a) through (c) before the periods respectively set forth in that item, also refer to the quarterly financial documents.

- (a) Period from the day when the period for submission from the end of the first quarterly accounting period of the subsequent business year elapses to the day immediately prior to the day when the period for submission elapses from the end of the second quarterly accounting period of the subsequent business year: the first quarterly accounting period of the subsequent business year

- (b) Period from the day when the period for submission from the end of the second quarterly accounting period of the subsequent business year elapses to the day immediately prior to the day when the period for submission elapses from the end of the third quarterly accounting period of the subsequent business year: the second quarterly accounting period of the subsequent business year

- (c) Period from the day when the period for submission from the third accounting period of the subsequent business year elapses to the day when it becomes possible to refer to the financial documents related to the subsequent business year: the third quarterly accounting period for the subsequent business year

(52) Major assets/liabilities and income/expenditure

- a. Describe the details of major accounting items of current assets and current liabilities in the balance sheet as of the end of the latest business year.

If the company has any unsettled account or special accounting items, also describe the details thereof.

- b. Describe the details of any special accounting items with large amount as reported in the profit and loss statement of the latest business year.

(53) Other

- a. After the last day of the latest business year but before the day of submission of the statement, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact; provided, however, that disclosure may be omitted for any information already contained in another part of the statement.

- b. If the period enabling the disclosure of operating results for the subsequent business year of the latest business year has elapsed, give a summary thereof as compared to the same period of the immediately prior business year. If the company submits the statement after the elapse of the subsequent business year of the latest business year to which the financial documents referred to pursuant to (51)b relate, and if it is possible to make the disclosure in the form of financial documents, make the disclosure in such form.

- c. Disclose the relevant information according to Instructions on Preparation (65)c and d or (73)d and e of Form 2.

- d. If there is any important lawsuit, etc. concerning business and other matters, give an outline thereof.

(54) Changes in foreign exchange rates

- a. State the changes in exchange rates of the currency used for the representation of financial documents and the Japanese currency.

- b. The average rate means the average amount of exchange rates as of the end of each month of a business year.

- c. The exchange rates of the currency used for the representation of financial documents and the Japanese currency may be omitted if they are publicized in two or more daily newspapers publicizing matters related to current affairs in Japan for the last five business years and the latest six months.

(55) Information on reporting company's share handling businesses, etc. in Japan

- a. State the place for handling procedures to change a shareholder's name in Japan, shareholder register administrator, special benefits for shareholders, restriction on transfer of shares and any other matters related to share handling businesses as may be deemed necessary to be disclosed to investors.

- b. In the case of public offering or secondary distribution of shares, for the procedures for the exercise of shareholders' rights, etc. in Japan, briefly state the following matters:

- (a) Matters related to the exercise of shareholders' voting rights;

- (b) Procedures related to request for distribution of surplus (including dividends of shares, etc.);

- (c) Procedures related to the transfer of shares;

- (d) If a right to purchase or underwrite unissued shares or treasury shares of the reporting company in priority to other shareholders has been granted, the procedures related to the exercise of such right;
 - (e) Tax treatment of dividends, etc.; and
 - (f) Other procedures required for shareholders' rights
- (56) Information on parent company, etc. of reporting company
Disclose the relevant information according to Instructions on Preparation (75) of Form 2.
- (57) Other information for reference
- a. Between the starting date of the latest business year and the date of submission of the statement, if any document referred to in the items of Article 25, paragraph (1) of the Act is submitted, state the names and date of submission of the document.
 - b. If an extraordinary report is contained in the documents, state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3) or Article 19-2.
 - c. If an amendment report is contained in the documents, state the name of the document to which the amendment report relates.
- (58) Corporate bonds (excluding short-term corporate bonds) for guarantee
In the case where the statement relates to secondary distribution, for guaranteed corporate bonds (excluding short-term corporate bonds), state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, amount to be redeemed, outstanding amount of redemption as of the last day of the latest business year of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.
- (59) Matters related to guarantor company which is a company subject to continuous disclosure
- a. Fill in this space if the corporate bonds for which the statement relate are guaranteed, and the company providing guarantee is a company subject to continuous disclosure.
 - b. Fill in this space based on the latest annual securities report of the guarantor company already submitted on the date of submission of the statement and its attached documents, as well as the quarterly securities report (if there are two or more quarterly securities reports, meaning the latest one), semiannual securities report and extraordinary report submitted after its submission and their amendment reports.
 - c. For "(iii) Extraordinary report," state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3) or Article 19-2.
 - d. For "(iv) Amendment report," state the name of the document to which the amendment report relates.
- (60) Matters related to guarantor company which is not a company subject to continuous disclosure
- a. Fill in this space if the corporate bonds for which the statement relate are

guaranteed, and the company providing guarantee is not a company subject to continuous disclosure.

- b. For the matters referred to in "(2) Outline of legal system, etc. in home state" through "(7) Company's accounting," make the disclosure of relevant information according to "Part II. Company information," "Sections 1. Outline of legal system, etc. in home state" through "Section 6. Company's accounting" of this Form.

(61) Information on companies other than guarantor company

For the securities to which the statement relate, disclose the Company information on companies, etc. other than linked subsidiary companies (meaning linked subsidiary companies provided in Article 19, paragraph (3); the same applies hereinafter) or other guarantor companies judged to have material impact on investment decisions (for example, an issuer of securities subject to the exercise of options in the case where the securities to which the statement relate are covered warrants, a person accepting the deposit in the case where such securities are depositary receipts, or a trustee in the case where such securities are beneficiary certificates of securities in trust).

- a. For "1. Reason for necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, the total issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure," make the disclosure of relevant information according to Part III, "Section 1. Information on guarantor company," "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure."

(62) Information on indices, etc.

Disclose information on indices, etc. judged to have material impact on investment decisions related to the securities to which the statement relate.

- a. For "1. Reason for necessity of disclosure of information on the indices, etc.," disclose the reasons and the details of the indices, etc.
- b. For "2. Changes in indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five years before the date of submission of the statement and the monthly highest/lowest values of indices, etc. for the latest six months.

(63) Latest financial documents

Among the financial documents (excluding annexed detailed statements) for the latest five business years (or for ten business years, in case of a company whose business year consists of six months), refer to documents other than those referred to in Part II (including information equivalent to the comparative information provided in Article 6 of the Regulation on Financial Statements, etc.), in the same way as those referred to in Part II. (excluding

information equivalent to the comparative information provided in Article 6 of the Regulation on Financial Statements, etc.)

Provided, however, that the reference is not required if the financial documents for the latest three years have been referred to in Part II.

(64) Form of securities

Disclose the form of securities (including securities to be issued) for public offering or secondary distribution and the contents of the matters to be stated on the face of the securities.

(65) Latest financial statements or financial documents of guarantor companies and linked subsidiary companies

Make a disclosure on guarantor companies and linked subsidiary companies in the same way as the reporting company.

(66) Replacement of terms

If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "name of company," "location of head office," "corporate bonds," "enterprise," and "company" in this Form with "name of medical care corporation," "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.

(67) Special exception related to social medical care corporation bond certificates

In the case where the reporting entity is an issuer of social medical care corporation bond certificates, for "Part II. Company information," "Section 1. Outline of legal system, etc. in home state," "1. Outline of legal system, etc. for companies," give a general overview of the corporation system of the reporting entity's home state, state, etc. and explain the system related to social medical care corporations. In addition, For "Part II. Company information," "Section 3. Outline of business," "3. Management's discussion and analysis of financial condition, results of operations and cash flow," disclose the relevant information according to Instructions on Preparation (87) of Form 2.

Form 7-2

[Cover page]

[Document to be submitted]

[Securities registration statement]

[Authority to which this document is to be submitted] Director-General of the Kanto Local Finance Bureau

[Date of submission]

[Company name]

[Title and name of representative]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Telephone number]

[Name of contact person]

[Contact address]

[Telephone number]

[Type of securities for public offering (secondary distribution) to be reported] (6) ___

[Amount for public offering (secondary distribution) to be reported] _____

[Matters related to stabilizing transactions]

[Place for public inspection]

Name:

(Location)

Part I [Information on securities]

Section 1. [Terms and conditions of public offering]

1. [Public offering of shares]

(1) [Shares to be newly issued]

Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares	Number of shares to be issued	Description

(2) [Methods and conditions for public offering]

(i) [Method for public offering]

Items	Number of shares to be issued	Total issue value	Total amount to be incorporated into stated capital
Shares for public offering ()			
Shares for public offering ()			
Shares for public offering ()			

Shares underwritten by incorporators			
Total (total number of shares to be issued)			

(ii) [Conditions for public offering]

Par-value shares/non par-value shares	Issue price	Amount to be incorporated into stated capital	Unit of shares to be subscribed	Period for subscription	Deposit for subscription	Payment date

(iii) [Subscription handling office]

Branch name	Location

(iv) [Place to handle payment]

Branch name	Location

(3) [Underwriting of shares]

Name of underwriter	Address	Number of shares underwritten	Conditions for underwriting
Total	—		—

2. [Share option certificates to be newly issued]

(1) [Conditions for public offering]

Number of shares to be issued	
Total issue value	
Issue price	
Subscription fees	
Unit for subscription	
Period for subscription	
Deposit for subscription	
Subscription handling office	

Date of allotment	
Payment date	
Place to handle payment	

(2) [Details of share options]

Features of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares underlying share options	
Number of shares underlying share options	
Amount to be paid upon exercise of share options	
Total issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Period for exercising share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of treasury share options	
Matters related to transfer of share options	
Matters related to substituted payment	
Matters related to delivery of share options upon acts of reorganization	

(3) [Underwriting of share option certificates]

Name of underwriter	Address	Number of share options to be underwritten	Conditions for underwriting
---------------------	---------	--	-----------------------------

Total	—		—

3. [Public offering of corporate bonds (excluding short-term corporate bonds)]

Issue name	
Registered form/bearer form	
Total face value or total amount of book-entry corporate bonds	
Amount of each type of corporate bond	
Total issue value	
Issue price	
Interest rate (%)	
Interest payment date	
Interest payment method	
Date of redemption	
Method of redemption	
Method of public offering	
Deposit for subscription	
Period for subscription	
Subscription handling office	
Payment date	
Book-entry transfer institution	
Method of public notice	
Underwriter	
Corporate bond manager and its duties	
Type of collaterals	
Subject of collaterals	
Rank of collaterals	
Amount of credit secured by high-ranked collaterals	
Right to be asserted against security interest holders with respect to	

subject of collaterals	
Guarantee for collaterals	
Special financial agreement (restriction on provision of collaterals)	
Special financial agreement (other clauses)	
Creditors meeting	
Governing laws and court of jurisdiction	

(Matters related to corporate bonds with share options)

Features of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares underlying share options	
Number of shares underlying share options	
Amount to be paid upon exercise of share options	
Total issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Period for exercising share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of treasury share options	
Matters related to transfer of share options	
Matters related to substituted	

payment	
Matters related to delivery of share options upon acts of reorganization	

4. [Public offering of commercial papers and short-term corporate bonds]

Date of issuance	
Place of issuance	
Issue price	
Total face value or total amount of short-term corporate bonds	
Total issue value	
Limit amount for issuance	
Outstanding balance of limit amount for issuance	
Payment date	
Place of payment	
Financial institution that provides backup lines	
Terms and conditions of backup lines	
Guarantor	
Guarantor's profile	
Details of guarantee	
Governing laws and court of jurisdiction	

5. [Public offering of foreign negotiable certificates of deposit]

Date of deposit	
Interest payment date	
Registered form/bearer form	
Maturity date	
Unit of issuance	
Total face value	
Discount rate	
Period for subscription	
Interest rate	
Subscription handling office	

Interest payment method	
Governing laws and court of jurisdiction	

6. [Public offering of covered warrants]

7. [Public offering of depository receipts and beneficiary certificates of securities in trust]

8. [Purpose of use of proceeds from new issuance]

(1) [Amount of proceeds from new issuance]

Total amount of payment	Estimated amount of expenses required for issuance	Estimated amount of net proceeds

(2) [Purpose of use of proceeds]

Section 2. [Terms and conditions of secondary distribution]

1. [Securities for secondary distribution]

(1) [Shares for secondary distribution]

Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares	Number of shares for secondary distribution	Total distribution value	Address and name of holder of shares for secondary distribution

(2) Share option certificates for secondary distribution

Number of shares for secondary distribution	Total distribution value	Address and name of holder of share option certificates for secondary distribution

[Details of share options]

(3) [Corporate bonds for secondary distribution (excluding short-term corporate bonds)]

Issue name	Total face value of corporate bond certificates for secondary distribution or total amount of book-entry corporate bonds for secondary distribution	Total distribution value	Address and name of holder of corporate bonds for secondary distribution

(Matters related to corporate bonds with share options)

4. [Commercial papers for secondary distribution and short-term corporate bonds for secondary distribution]

Payment	Total face value of	Total	Address and name of

date	corporate bond certificates for secondary distribution or total amount of short-term corporate bonds for secondary distribution (in Yen)	distribution value (in Yen)	holder of commercial papers or short-term corporate bonds for secondary distribution

(5) [Foreign negotiable certificates of deposit for secondary distribution]

Maturity date	Amount of deposit related to secondary distribution (in Yen)	Total distribution value (in Yen)	Address and name of holder of foreign negotiable certificates of deposit for secondary distribution

(6) [Covered warrants for secondary distribution]

(7) [Depository receipts for secondary distribution and beneficiary certificates of securities in trust for secondary distribution]

2. [Conditions for secondary distribution]

Distribution price	Period for subscription	Unit for subscription	Deposit for subscription	Place to accept applications	Address and name of person accepting entrustment of secondary distribution	Contents of entrustment contract for secondary distribution

Section 3. [Special matters to be disclosed in relation to private offering]

1. [Prospective investors for private offering]

2. [Restriction on transfer of share certificates, etc.]

3. [Matters related to conditions for issuance]

4. [Matters related to large-scale private offering]

5. [Major shareholders after private offering]

Name	Address	Number of shares held	Ratio of number of voting rights held to the total number of voting rights	Number of shares held after private offering	Ratio of number of voting rights held to the total number of voting rights after private offering
Total	—				

6. [Necessity for large-scale private offering]

7. [Plan on consolidation of shares, etc. and details thereof]

8. [Other information for reference]

Section 4. [Other]

1. [Legal opinion] (1)

2. [Other matters for disclosure]

Part II [Information on tender offer bid] (2)

Section 1. [Outline of tender offer bid]

1. [Purpose, etc. of tender offer bid]

2. [Brief description of parties to tender offer bid]

3. [Contract for tender offer bid]

4. [Details of allotment related to tender offer bid and basis of calculation]

5. [Difference between securities issued by the target company and securities issued (delivered) by the reporting company related to the tender offer bid]

6. [Matters related to conditions for issuance (delivery) in case of a tender offer bid whose considerations are securities]

7. [Procedures related to tender offer bid]

2. [Integrated financial information]

Section 3. [Important contracts between issuer (and related parties) and target company]

Section III. [Supplementary information] (3)

Section IV. [Incorporated information] (4)

Section V. [Information on guarantor company, etc. of reporting company]

Part VI. [Special information]

[Latest financial statements or financial documents of guarantor companies and linked subsidiary companies]

(Instructions on Preparation)

Except for the following, disclose the relevant information in accordance with Form 7.

(1) Legal opinion

Give a summary of the legal opinion prepared by a legal expert that the public offering or secondary distribution referred to in the securities registration statement (hereinafter referred to as a "Statement" in this form) is lawful.

(2) Information related to tender offer bid

Disclose the relevant information according to Instructions on Preparation (1) through (9) of Form 2-6.

(3) Supplementary information

a. Between the date of submission of an annual securities report referred to in (4)a. or a foreign company report referred to in (4)e. and the date of submission of the statement, if the company falls under any of the cases set forth in the following, disclose the details thereof.

(a) in the case where there occurs any change to an important matter provided in the first sentence of Article 7, paragraph (1) of the Act or where there occurs any situation set forth in Article 11, item (i) or (ii).

(b) a case set forth in any of the items of Article 19, paragraph (2), Article 19, paragraph (3) or Article 19-2; or

(c) in the case where there occurs any other event which has a significant

impact on the financial position and operating results.

- b. Between the date of submission of an annual securities report referred to in (4)a. or a foreign company report referred to in (4)e. and the date of submission of the statement, if there is any increase or decrease in the stated capital, make a statement to that effect as well as the amount thereof.
- c. Between the date of submission of an annual securities report referred to in (4)a. or a foreign company report referred to in (4)e. and the date of submission of the statement, if there is any change or other event in relation to the "risk of business, etc." specified in the annual securities report or a foreign company report and their supplementary documents, make a statement to that effect as well as the precise details thereof in an easy-to-understand manner.

If the annual securities report or a foreign company report and their supplementary documents contain any prospective matters or if the company newly discloses prospective matters, make a statement to the effect that these matters are based on the judgment as of the date of submission of the statement.

- d. If the period enabling the disclosure of operating results for the subsequent business year of the latest business year has elapsed, give a summary thereof as compared to the same period of the immediately prior business year. If the company submits the statement after the elapse of the subsequent business year of the latest business year, and if it is possible to make the disclosure in the form of financial documents, make the disclosure in such form.

(4) Incorporated information

Attach the following documents to the statement, and make a statement to that effect.

- a. An annual securities report for the latest business year and its attached documents;
- b. Between the date of submission of the annual securities report referred to in a. and the date of submission of the statement, if the company has submitted a quarterly securities report or semiannual securities report, the quarterly securities report or semiannual securities report;
- c. If the company has submitted an amendment report related to an annual securities report referred to in a. or a quarterly securities report or semiannual securities report referred to in b., the amendment report;
- d. If 1 through 3 of "Part I. Company information," "Section 1. Outline of legal system, etc. in home state" of an annual securities report referred to in a. are prepared in accordance with Instructions on Preparation (7)b. of Form 8, or if "Section 8. Information on reporting company's share handling businesses, etc. in Japan" is prepared in accordance with Instructions on Preparation (38)c. of Form 8, the relevant portion of the annual securities report for these reference business years most recently submitted (excluding the case where the latest business year is a reference business year).
- e. In the case where the documents referred to in a. through c. are a foreign company report and its supplementary documents, a foreign company

quarterly securities report and its supplementary documents, a foreign company semiannual securities report and its supplementary documents, and an amendment report for these reports, the relevant reports and their attachments as well as the amendment report.

- f. In the case where the documents referred to in a. are a foreign company report and its supplementary documents, documents equivalent to those referred to in d.
- g. In the case where the documents referred to in a. are a foreign company report and its supplementary documents, a Japanese translation of the matters contained in these documents which are equivalent to the information to be contained in the items of Forms 8 and 9 as deemed necessary and appropriate for the public interest or investor protection by the reporting entity is to be stated (limited to the items other than those set forth in the items of Article 17-3, paragraph (2)).
- h. In the case where the company submitted the documents referred to in e. (excluding a foreign company report and its supplementary documents), documents equivalent to those referred to in g.

(5) Replacement of terms

If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "name of company," "location of head office" and "corporate bonds" in this Form with "name of medical care corporation," "location of principal office," and "social medical care corporation bonds," respectively.

Form 7-3

[Cover page]

[Document to be submitted]

[Securities registration statement]

[Authority to which this document is to be submitted] Director-General of the Kanto Local Finance Bureau

[Date of submission]

[Company name]

[Title and name of representative]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Telephone number]

[Name of contact person]

[Contact address]

[Telephone number]

[Type of securities for public offering (secondary distribution) to be reported] _____

[Amount for public offering (secondary distribution) to be reported] _____

[Matters related to stabilizing transactions]

[Place for public inspection]

Name:

(Location)

Part I [Information on securities]

Section 1. [Terms and conditions of public offering]

1. [Public offering of shares]

(1) [Shares to be newly issued]

Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares	Number of shares to be issued	Description

(2) [Methods and conditions for public offering]

(i) [Method for public offering]

Manner of public offering	Number of shares to be issued	Total issue value	Total amount to be incorporated into stated capital
Shares for public offering ()			
Shares for public offering ()			
Shares for public offering ()			

Shares underwritten by incorporators			
Total (total number of shares to be issued)			

(ii) [Conditions for public offering]

Par-value shares/non par-value shares	Issue price	Amount to be incorporated into stated capital	Unit of shares to be subscribed	Period for subscription	Deposit for subscription	Payment date

(iii) [Subscription handling office]

Branch name	Location

(iv) [Place to handle payment]

Branch name	Location

(3) [Underwriting of shares]

Name of underwriter	Address	Number of shares underwritten	Conditions for underwriting
Total	—		—

2. [Share option certificates to be newly issued]

(1) [Conditions for public offering]

Number of shares to be issued	
Total issue value	
Issue price	
Subscription fees	
Unit for subscription	
Period for subscription	
Deposit for subscription	
Subscription handling office	

Date of allotment	
Payment date	
Place to handle payment	

(2) [Details of share options]

Features of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares underlying share options	
Number of shares underlying share options	
Amount to be paid upon exercise of share options	
Total issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Period for exercising share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of treasury share options	
Matters related to transfer of share options	
Matters related to substituted payment	
Matters related to delivery of share options upon acts of reorganization	

(3) [Underwriting of share option certificates]

Name of underwriter	Address	Number of share options to be underwritten	Conditions for underwriting

Total	—		—

3. [Public offering of corporate bonds (excluding short-term corporate bonds)]

Issue name	
Registered form/bearer form	
Total face value or total amount of book-entry corporate bonds	
Amount of each type of corporate bond	
Total issue value	
Issue price	
Interest rate (%)	
Interest payment date	
Interest payment method	
Date of redemption	
Method of redemption	
Method of public offering	
Deposit for subscription	
Period for subscription	
Subscription handling office	
Payment date	
Book-entry transfer institution	
Method of public notice	
Underwriter	
Corporate bond manager and its duties	
Type of collaterals	
Subject of collaterals	
Rank of collaterals	
Amount of credit secured by high-ranked collaterals	
Right to be asserted against security interest holders with respect to subject of collaterals	

Guarantee for collaterals	
Special financial agreement (restriction on provision of collaterals)	
Special financial agreement (other clauses)	
Creditors meeting	
Governing laws and court of jurisdiction	

(Matters related to corporate bonds with share options)

Features of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares underlying share options	
Number of shares underlying share options	
Amount to be paid upon exercise of share options	
Total issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Period for exercising share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of treasury share options	
Matters related to transfer of share options	
Matters related to substituted payment	
Matters related to delivery of share	

options upon acts of reorganization	
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4. [Public offering of commercial papers and short-term corporate bonds]

Date of issuance	
Place of issuance	
Issue price	
Total face value or total amount of short-term corporate bonds	
Total issue value	
Limit amount for issuance	
Outstanding balance of limit amount for issuance	
Payment date	
Place of payment	
Financial institution that provides backup lines	
Terms and conditions of backup lines	
Guarantor	
Guarantor's profile	
Details of guarantee	
Governing laws and court of jurisdiction	

5. [Public offering of foreign negotiable certificates of deposit]

Date of deposit	
Interest payment date	
Registered form/bearer form	
Maturity date	
Unit of issuance	
Total face value	
Discount rate	
Period for subscription	
Interest rate	
Subscription handling office	
Interest payment method	
Governing laws and court of jurisdiction	

jurisdiction	
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6. [Public offering of covered warrants]

7. [Public offering of depository receipts and beneficiary certificates of securities in trust]

8. [Purpose of use of proceeds from new issuance]

(1) [Amount of proceeds from new issuance]

Total amount of payment	Estimated amount of expenses required for issuance	Estimated amount of net proceeds

(2) [Purpose of use of proceeds]

Section 2. [Terms and conditions of secondary distribution]

1. [Securities for secondary distribution]

(1) [Shares for secondary distribution]

Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares	Number of shares for secondary distribution	Total distribution value	Address and name of holder of shares for secondary distribution

(2) Share option certificates for secondary distribution

Number of shares for secondary distribution	Total distribution value	Address and name of holder of share option certificates for secondary distribution

[Details of share options]

(3) [Corporate bonds for secondary distribution (excluding short-term corporate bonds)]

Issue name	Total face value of corporate bond certificates for secondary distribution or total amount of book-entry corporate bonds for secondary distribution	Total distribution value	Address and name of holder of corporate bonds for secondary distribution

(Matters related to corporate bonds with share options)

4. [Commercial papers for secondary distribution and short-term corporate bonds for secondary distribution]

Payment date	Total face value of corporate bond certificates for secondary distribution or total amount of short-term	Total distribution value (in Yen)	Address and name of holder of commercial papers or short-term corporate bonds for

	corporate bonds for secondary distribution (in Yen)		secondary distribution

(5) [Foreign negotiable certificates of deposit for secondary distribution]

Maturity date	Amount of deposit related to secondary distribution (in Yen)	Total distribution value (in Yen)	Address and name of holder of foreign negotiable certificates of deposit for secondary distribution

(6) [Covered warrants for secondary distribution]

(7) [Depository receipts for secondary distribution and beneficiary certificates of securities in trust for secondary distribution]

2. [Conditions for secondary distribution]

Distribution price	Period for subscription	Unit for subscription	Deposit for subscription	Place to accept applications	Address and name of person accepting entrustment of secondary distribution	Contents of entrustment contract for secondary distribution

Section 3. [Special matters to be disclosed in relation to private offering]

1. [Prospective investors for private offering]
2. [Restriction on transfer of share certificates, etc.]
3. [Matters related to conditions for issuance]
4. [Matters related to large-scale private offering]
5. [Major shareholders after private offering]

Name	Address	Number of shares held	Ratio of number of voting rights held to the total number of voting rights	Number of shares held after private offering	Ratio of number of voting rights held to the total number of voting rights after private offering
Total	—				

6. [Necessity for large-scale private offering]
7. [Plan on consolidation of shares, etc. and details thereof]
8. [Other information for reference]

Section 4. [Other matters for disclosure]

Part II [Information on tender offer bid] (1)

Section 1. [Outline of tender offer bid]

1. [Purpose, etc. of tender offer bid]
2. [Brief description of parties to tender offer bid]
3. [Contract for tender offer bid]
4. [Details of allotment related to tender offer bid and basis of calculation]
5. [Difference between securities issued by the target company and securities issued (delivered) by the reporting company related to the tender offer bid]
6. [Matters related to conditions for issuance (delivery) in case of a tender offer bid whose considerations are securities]
7. [Procedures related to tender offer bid]

2. [Integrated financial information]

Section 3. [Important contracts between issuer (and related parties) and target company]

Part III. [Reference information] (2)

Section 1. [Documents for reference]

For the matters set forth in Article 5, paragraph (1), item (ii) of the Act such as a brief outline of the company and its business, refer to the following documents.

1. [Annual securities report and its attached documents]
Business year, _th period (from _____ to _____), submitted to Director-General of the Kanto Local Finance Bureau on _____.
2. [Quarterly securities report or semiannual securities report]
Business year, _th period, _th quarter (_ periods in total) (from _____ to _____), submitted to Director-General of the Kanto Local Finance Bureau on _____.
3. [Extraordinary report]
After the submission of an annual securities report referred to in 1. but before the date of submission of this statement (date: _____), an extraordinary report to the Director-General of the Kanto Local Finance Bureau was submitted on _____.
4. [Foreign company report and its supplementary documents]
Business year, _th period (from _____ to _____), submitted to Director-General of the Kanto Local Finance Bureau on _____.
5. [Foreign company quarterly securities report and its supplementary documents, as well as foreign company semiannual securities report and its supplementary documents]
Business year, _th period, _th quarter (_ periods in total) (from _____ to _____), submitted to Director-General of the Kanto Local Finance Bureau on _____.
6. [Foreign company ad hoc report]
After the submission of a foreign company report and its supplementary documents referred to in 4. but before the date of submission of this statement (date: _____), a foreign company ad hoc report to the Director-General of the Kanto Local Finance Bureau was submitted on _____.
7. [Amendment report]
An amendment report (an amendment report related to _____ above) was submitted to the Director-General of the Kanto Local Finance Bureau on _____.

Section 2. [Supplementary information to reference documents] (3)

Section 3. [Place of public inspection of documents for reference]

Name

(Location)

Part IV. [Information on guarantor company, etc. of reporting company]

Part V. [Special information]

Section 1. [Latest financial statements or financial documents of guarantor companies and linked subsidiary companies]

(Instructions on Preparation)

Except for the following, disclose the relevant information in accordance with Form 7.

(1) Information related to tender offer bid

Disclose the relevant information according to Instructions on Preparation (1) through (9) of Form 2-6.

(2) Reference information

a. If an extraordinary report or foreign company ad hoc report is contained in the reference documents, state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3) or Article 19-2.

b. If an amendment report is contained in the reference documents, state the name of the document to which the amendment report relates.

c. Between the date of submission of an annual securities report or a foreign company report as reference documents and the date of submission of the securities registration statement, if there is any change or other event in relation to the "risk of business, etc." specified in the annual securities report or a foreign company report and their supplementary documents, make a statement to that effect as well as the precise details thereof in an easy-to-understand manner.

d. If the annual securities report or a foreign company report as reference documents and their supplementary documents contain any prospective matters or if the company newly discloses prospective matters, make a statement to the effect that these matters are based on the judgment as of the date of submission of the securities registration statement.

(3) Supplementary information to reference documents

a. In the case where the reference document are a foreign company report and its supplementary documents, a Japanese translation of the matters contained in these documents which are equivalent to the information to be contained in the items Forms 8 and 9 as deemed necessary and appropriate for the public interest or investor protection by the reporting entity is to be stated (limited to the items other than those set forth in the items of Article 17-3, paragraph (2)).

b. In the case where the reference documents contain an amendment report for a foreign company report and its supplementary documents, a foreign company quarterly securities report and its supplementary documents, a foreign company semiannual securities report and its supplementary documents and an amendment report for these reports, make a disclosure in

accordance with a.

Form 7-4

[Cover page]

[Document to be submitted]

[Securities registration statement]

[Authority to which this document is to be submitted] Director-General of the Kanto Local Finance Bureau

[Date of submission]

[Company name]

[Title and name of representative]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Telephone number]

[Name of contact person]

[Contact address]

[Telephone number]

[Type of securities for public offering (secondary distribution) to be reported] _____

[Amount for public offering (secondary distribution) to be reported] _____

[Matters related to stabilizing transactions]

[Place for public inspection]

Name:

(Location)

Part I [Information on securities]

Section 1. [Terms and conditions of public offering]

1. [Public offering of shares]

(1) [Shares to be newly issued]

Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares	Number of shares to be issued	Description

(2) [Methods and conditions for public offering]

(i) [Method for public offering]

Manner of public offering	Number of shares to be issued	Total issue value	Total amount to be incorporated into stated capital
Shares for public offering ()			
Shares for public offering ()			
Shares for public offering ()			
Shares underwritten by			

incorporators			
Total (total number of shares to be issued)			

(ii) [Conditions for public offering]

Par-value shares/non par-value shares	Issue price	Amount to be incorporated into stated capital	Unit of shares to be subscribed	Period for subscription	Deposit for subscription	Payment date

(iii) [Subscription handling office]

Branch name	Location

(iv) [Place to handle payment]

Branch name	Location

(3) [Underwriting of shares]

Name of underwriter	Address	Number of shares underwritten	Conditions for underwriting
Total	—		—

2. [Public offering of share option certificates]

(1) [Conditions for public offering]

Number of shares to be issued	
Total issue value	
Issue price	
Subscription fees	
Unit for subscription	
Period for subscription	
Deposit for subscription	
Subscription handling office	
Date of allotment	

Payment date	
Place to handle payment	

(2) [Details of share options]

Features of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares underlying share options	
Number of shares underlying share options	
Amount to be paid upon exercise of share options	
Total issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Period for exercising share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of treasury share options	
Matters related to transfer of share options	
Matters related to substituted payment	
Matters related to delivery of share options upon acts of reorganization	

(3) [Underwriting of share option certificates]

Name of underwriter	Address	Number of share options to be underwritten	Conditions for underwriting

Total	—		—

3. [Public offering of corporate bonds (excluding short-term corporate bonds)]

Issue name	
Registered form/bearer form	
Total face value or total amount of book-entry corporate bonds	
Amount of each type of corporate bond	
Total issue value	
Issue price	
Interest rate (%)	
Interest payment date	
Interest payment method	
Date of redemption	
Method of redemption	
Method of public offering	
Deposit for subscription	
Period for subscription	
Subscription handling office	
Payment date	
Book-entry transfer institution	
Method of public notice	
Underwriter	
Corporate bond manager and its duties	
Type of collaterals	
Subject of collaterals	
Rank of collaterals	
Amount of credit secured by high-ranked collaterals	
Right to be asserted against security interest holders with respect to subject of collaterals	

Guarantee for collaterals	
Special financial agreement (restriction on provision of collaterals)	
Special financial agreement (other clauses)	
Creditors meeting	
Governing laws and court of jurisdiction	

(Matters related to corporate bonds with share options)

Features of corporate bond certificates, etc. with share options subject to exercise value change	
Class of shares underlying share options	
Number of shares underlying share options	
Amount to be paid upon exercise of share options	
Total issue value of shares to be issued by exercise of share options	
Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options	
Period for exercising share options	
Place to accept or brokerage claims for exercise of share options and place to handle payments thereof	
Conditions for exercise of share options	
Reason and conditions for acquisition of treasury share options	
Matters related to transfer of share options	
Matters related to substituted payment	

Matters related to delivery of share options upon acts of reorganization	
--	--

4. [Public offering of commercial papers and short-term corporate bonds]

Date of issuance	
Place of issuance	
Issue price	
Total face value or total amount of short-term corporate bonds	
Total issue value	
Limit amount for issuance	
Outstanding balance of limit amount for issuance	
Payment date	
Place of payment	
Financial institution that provides backup lines	
Terms and conditions of backup lines	
Guarantor	
Guarantor's profile	
Details of guarantee	
Governing laws and court of jurisdiction	

5. [Public offering of foreign negotiable certificates of deposit]

Date of deposit	
Interest payment date	
Registered form/bearer form	
Maturity date	
Unit of issuance	
Total face value	
Discount rate	
Period for subscription	
Interest rate	
Subscription handling office	

Interest payment method	
Governing laws and court of jurisdiction	

6. [Public offering of covered warrants]

7. [Public offering of depository receipts and beneficiary certificates of securities in trust]

8. [Purpose of use of proceeds from new issuance]

(1) [Amount of proceeds from new issuance]

Total amount of payment	Estimated amount of expenses required for issuance	Estimated amount of net proceeds

(2) [Purpose of use of proceeds]

Section 2. [Terms and conditions of secondary distribution]

1. [Securities for secondary distribution]

(1) [Shares for secondary distribution]

Types (registered form/bearer form, par-value shares/non par-value shares) and classes of shares	Number of shares for secondary distribution	Total distribution value (in Yen)	Address and name of holder of shares for secondary distribution

(2) Share option certificates for secondary distribution

Number of shares for secondary distribution	Total distribution value	Address and name of holder of share option certificates for secondary distribution

[Details of share options]

(3) [Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)]

Issue name	Total face value of corporate bond certificates for secondary distribution or total amount of book-entry corporate bonds for secondary distribution	Total distribution value	Address and name of holder of corporate bonds for secondary distribution

(Matters related to corporate bonds with share options)

(4) [Commercial papers for secondary distribution and short-term corporate bonds for secondary distribution]

Payment date	Total face value of corporate bond certificates for secondary distribution or total amount of short-term corporate bonds for secondary distribution	Total distribution value	Address and name of holder of commercial papers or short-term corporate bonds for secondary distribution

(5) [Foreign negotiable certificates of deposit for secondary distribution]

Maturity date	Amount of deposit related to secondary distribution (in Yen)	Total distribution value (in Yen)	Address and name of holder of foreign negotiable certificates of deposit for secondary distribution

(6) [Covered warrants for secondary distribution]

(7) [Depository receipts for secondary distribution and beneficiary certificates of securities in trust for secondary distribution]

2. [Conditions for secondary distribution]

Distribution price	Period for subscription	Unit for subscription	Deposit for subscription	Acceptance of applications	Address and name of person accepting entrustment of secondary distribution	Contents of entrustment contract for secondary distribution

Section 3. [Other matters for disclosure]

Part II. [Information on reorganization (tender offer bid)]

Section 1. [Outline of reorganization (tender offer bid)]

1. [Purpose, etc. of reorganization (tender offer bid)]
2. [Brief description of parties to reorganization (tender offer bid)]
3. [Contract for reorganization (tender offer bid)]
4. [Details of allotment related to reorganization (tender offer bid) and basis of calculation]
5. [Difference between securities issued by the company subject to reorganization and securities issued (delivered) in the reorganization (difference between securities issued by the target company and securities issued (delivered) by the reporting company related to the tender offer bid)]
6. [Matters related to conditions for issuance (delivery) in case of a tender offer bid whose considerations are securities]
7. [Rights of holders of securities issued by company subject to reorganization]
8. [Procedures related to reorganization (tender offer bid)]

2. [Integrated financial information]

Section 3. [Important contracts between issuer (or its affiliated persons) and company subject to reorganization (important contracts between issuer (or its affiliated persons) and target company)]

Part III. [Issuer's information]

Section 1. [Outline of legal system, etc. in home state]

1. [Outline of legal system, etc. for companies]
 - (1) [Legal system of state, province, etc. of reporting company]
 - (2) [Systems provided in articles of incorporation, etc. of reporting company]
2. [Foreign exchange control system]
3. [Tax treatment]
4. [Legal opinion]

Section 2. Company outlines

1. [Transition of major management indicators, etc.]
2. [Company's history]
3. [Contents of business]
4. [Outline of associated companies]
5. [Company's employees]

Section 3. [Outline of business]

1. [Business management policy, business management environment, problems to be dealt with, etc.]
2. [Business-related risks, etc.]
3. [Management' s discussion and analysis of financial condition, results of operations and cash flow]
4. [Material contracts, etc. for business management]
5. [Research and development activities]

Section 4. [Outline of facilities and equipment]

1. [Outline of facilities and equipment investment, etc.]
2. [Major facilities and equipment]
3. [Plan on installment, disposal, etc. of facilities and equipment]

Section 5. [Information on reporting company]

1. [Information on shares, etc.]
 - (1) [Total number of shares and other information]
 - (i) [Total number of shares]

Number of shares authorized to be issued	Total number of issued shares	Number of unissued shares

(ii) [Issued shares]

Types (registered form/bearer form, par-value shares/non par-value shares)	Classes	Number of shares issued	Name of financial instruments exchange on which reporting company's shares are listed or authorized financial instruments firms association with which reporting company is registered	Description
Total	—		—	—

(2) [Changes in total number of issued shares and stated capital]

Date	Increase/decrease in total number of issued shares	Outstanding balance of total number of issued shares	Increase/decrease in amount of stated capital	Outstanding balance of amount of stated capital

(3) [Information on each shareholder]

(4) [Information on major shareholders]

As of

Name	Address	Number of shares held	Ratio of number of shares held to the total number of issued shares (%)
Total	—		

2. [Dividend policy]

3. [Changes in share prices]

(1) [Highest/lowest share price in latest five business years]

Series					
Year/month of account closing					
Highest (in Yen)					
Lowest (in Yen)					

(2) [Monthly highest/lowest share prices in latest six months]

Month						
Highest (in Yen)						
Lowest (in Yen)						

4. [Company's officers]

5. [Status of corporate governance and other information]

(1) [Status of corporate governance]

(2) [Auditor's remuneration, etc.]

(i) [Details of remuneration for foreign certified public accountants, etc. for audits]

Items	Consolidated fiscal year immediately prior to latest consolidated fiscal year		Latest consolidated fiscal year	
	Remuneration for audit certification service (in Yen)	Remuneration for non-auditing service (in Yen)	Remuneration for audit certification service (in Yen)	Remuneration for non-auditing service (in Yen)
Reporting company				
Consolidated subsidiary company				
Total				

(ii) [Details of other important remuneration]

(iii) [Details of non-auditing service related to reporting company performed by foreign certified public accountants, etc. for audits]

(iv) [Policy for determining audit remuneration]

Section 6. [Company's accounting]

(1) [Financial documents]

2. [Major assets/liabilities and income/expenditure]

3. [Other]

Section 7. [Changes in foreign exchange rates]

1. [Changes in foreign exchange rates in latest five business years]

Series					
Year/month of account closing					
Highest (in Yen)					
Lowest (in Yen)					
Average (in Yen)					
Business period-end (in Yen)					

2. [Monthly highest/lowest foreign exchange rates in latest six months]

Month					
Highest (in Yen)					
Lowest (in Yen)					
Average (in Yen)					

3. [Exchange rates on latest reference date]

Yen (as of _____)

Section 8. [Information on reporting company's share handling businesses, etc. in Japan]

Section 9. [Reference information related to reporting company]

1. [Information on parent company, etc. of reporting company]

2. [Other information for reference]

Part IV. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

1. [Corporate bonds for guarantee]

2. [Matters related to guarantor company which is a company subject to continuous disclosure]

(1) [Documents submitted by guarantor company]

(i) [Annual securities report and its attached documents]

Business year, _th period (from _____ to _____), submitted to director-general of Local Finance Bureau (Local Finance Branch Bureau) on _____.

(ii) [Quarterly securities report or semiannual securities report]

Business year, _th period, _th quarter (_ periods in total) (from _____ to _____), submitted to director-general of Local Finance Bureau (Local Finance Branch Bureau) on _____.

(iii) [Extraordinary report]

After the submission of an annual securities report referred to in (i) but before the date of submission of this statement (date: _____), an extraordinary report was submitted to the director-general of Local Finance Bureau (Local Finance Branch Bureau) on _____.

(iv) [Amendment report]

An amendment report (an amendment report related to _____ above) was submitted to the director-general of Local Finance Bureau (Local Finance Branch Bureau) on _____.

(2) [Place of public inspection of documents mentioned above]

Name

(Location)

3. [Matters related to guarantor company which is not a company subject to continuous disclosure]

(1) [Company name, title and name of representative, and location of head office]

(2) [Outline of legal systems in home state]

(3) [Company outlines]

(4) [Status of business]

(5) [Outline of facilities and equipment]

(6) [Information on guarantor company]

(7) [Company's accounting]

Section 2. [Information on companies other than guarantor company]

1. [Reason for necessity of disclosure of information on the company]

2. [Matters related to the company which is a company subject to continuous disclosure]

3. [Matters related to the company which is not a company subject to continuous disclosure]

Section 3. [Information on indices, etc.]

1. [Reason for necessity of disclosure of information on the indices, etc.]

2. [Changes in indices, etc.]

Part V. [Special information]

Section 1. [Latest financial documents]

Section 2. [Form of securities]

Section 3. [Latest financial statements or financial documents of guarantor companies and linked subsidiary companies]

Part VI. [Information on company subject to reorganization]

(Instructions on Preparation)

For "Part II Information on reorganization (tender offer bid)" and "Part VI. Information on company subject to reorganization," disclose the relevant information in accordance with Instructions on Preparation of Form 2-6, and for other matters, in accordance with Instructions on Preparation of Form 7.

Form 7-5

[Cover page]

[Documents to be submitted]

Foreign registration
statement

[Authority to which this document is to be submitted]

Director-General of the
Kanto Local Finance
Bureau

[Date of submission]

[Company name]

[Title and name of representative]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Telephone number]

[Name of contact person]

[Contact address]

[Telephone number]

[Type of securities for public offering (secondary distribution) to be reported] _____

[Amount for public offering (secondary distribution) to be reported] _____

[Matters related to stabilizing transactions] _____

[Place for public inspection]

Name:

(Location)

[Information on securities] (2)

(Instructions on Preparation)

(1) General instructions

Disclose the relevant information in the same way as information stated in the form to be used for the submission in Japanese language.

(2) Information on securities

Disclose the relevant information in accordance with Part I of Form 7 (or, if Article 8, paragraph (1), item (v) applies, Parts I and II of Form 7-4).

Form 8

[Cover page]

[Document to be submitted]

[Provision]

Annual securities report
Article 24, paragraph (1) of
the Financial Instruments and
Exchange Act

[Authority to which this document is to be submitted]

Director-General of the Kanto
Local Finance Bureau

[Date of submission]

[Business year]

_____th period (from _____ to
_____)

[Company name] (2)

[Title and name of representative] (3)

[Location of head office]

[Name of agent] (4)

[Address or location of agent]

[Telephone number]

[Name of contact person] (5)

[Contact address]

[Telephone number]

[Place for public inspection] (6)

Name:

(Location)

Part I. [Company information]

Section 1. [Outline of legal system, etc. in home state] (7)

1. [Outline of legal system, etc. for companies] (8)

(1) [Legal system of state, province, etc. of reporting company]

(2) [Systems provided in articles of incorporation, etc. of reporting company]

2. [Foreign exchange control system] (9)

3. [Tax treatment] (10)

4. [Legal opinion] (11)

Section 2. Company outlines

1. [Transition of major management indicators, etc.] (12)

2. [Company's history] (13)

3. [Contents of business] (14)

4. [Outline of associated companies] (15)

5. [Company's employees] (16)

Section 3. [Outline of business]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (17)

2. [Business-related risks, etc.] (18)

3. [Management's discussion and analysis of financial condition, results of operations and cash flow] (19)

4. [Material contracts, etc. for business management] (20)

5. [Research and development activities] (21)

Section 4. [Outline of facilities and equipment] (22)

1. [Outline of facilities and equipment investment, etc.]

2. [Status of major facilities and equipment]
3. [Plan on installment, disposal, etc. of facilities and equipment]

Section 5. [Information on reporting company]

1. [Information on shares, etc.]

(1) [Total number of shares and other information] (23)

(i) [Total number of shares]

Number of shares authorized to be issued	Total number of issued shares	Number of unissued shares

(ii) [Issued shares]

Types (registered form/bearer form, par-value shares/non par-value shares)	Classes	Number of shares issued	Name of financial instruments exchange on which reporting company's shares are listed or authorized financial instruments firms association with which reporting company is registered	Description
Total	—		—	—

(2) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (24)

	Fourth quarter fiscal period (From _____ to _____)	__th period (From _____ to _____)
Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the relevant period		
Number of shares delivered in relation to the exercise of rights during the period		
Average exercise value, etc. in relation to the exercise of rights during the period		
Amount of fund procured in relation to the exercise of rights		

during the period		
Aggregate number of corporate bond certificates, etc. with share options subject to exercise value change exercised as of the last day of the period	—	
Aggregate number of shares subject to corporate bond certificates, etc. with share options subject to exercise value change delivered as of the last day of the period	—	
Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the period	—	
Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the period	—	
Number of corporate bond certificates, etc. with share options subject to exercise value change outstanding as of the last day of the period	—	

(3) [Changes in total number of issued shares and stated capital] (25)

Date	Increase/decrease in total number of issued shares	Outstanding balance of total number of issued shares	Increase/decrease in amount of stated capital (in Yen)	Outstanding balance of amount of stated capital (in Yen)

(4) [Information on each shareholder] (26)

(5) [Information on major shareholders] (27)

As of _____

Name	Address	Number of shares held	Ratio of number of shares held to

			the total number of issued shares (%)
Total	—		

2. [Dividend policy] (28)

3. [Changes in share prices] (29)

(1) [Highest/lowest share price in latest five business years]

Series					
Year/month of account closing					
Highest (in Yen)					
Lowest (in Yen)					

(2) [Monthly highest/lowest share prices in latest six months in the relevant business year]

Month						
Highest (in Yen)						
Lowest (in Yen)						

4. Company's officers (30)

5. [Status of corporate governance and other information]

(1) [Status of corporate governance] (31)

(2) [Auditor's remuneration, etc.] (32)

(i) [Details of remuneration for foreign certified public accountants, etc. for audits]

Items	Previous consolidated fiscal year		Current consolidated fiscal year	
	Remuneration for audit certification service (in Yen)	Remuneration for non-auditing service (in Yen)	Remuneration for audit certification service (in Yen)	Remuneration for non-auditing service (in Yen)
Reporting company				
Consolidated subsidiary company				

Total				
-------	--	--	--	--

(ii) [Details of other important remuneration]

(iii) [Details of non-auditing service related to reporting company performed by foreign certified public accountants, etc. for audits]

(iv) [Policy for determining audit remuneration]

Section 6. [Company's accounting] (33)

1. [Financial documents] (34)

2. [Major assets/liabilities and income/expenditure] (35)

3. [Other] (36)

Section 7. [Changes in foreign exchange rates] (37)

1. [Changes in foreign exchange rates in latest five business years]

Series					
Year/month of account closing					
Highest (in Yen)					
Lowest (in Yen)					
Average (in Yen)					
Business period-end (in Yen)					

2. [Monthly highest/lowest foreign exchange rates in latest six months]

Month					
Highest (in Yen)					
Lowest (in Yen)					
Average (in Yen)					

3. [Exchange rates on latest reference date]

Yen (as of _____)

Section 8. [Information on reporting company's share handling businesses, etc. in Japan] (38)

Section 9. [Reference information related to reporting company]

1. [Information on parent company, etc. of reporting company] (39)

2. [Other information for reference] (40)

Part II. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

1. [Corporate bonds for guarantee] (41)

2. [Matters related to guarantor company which is a company subject to continuous disclosure] (42)

(1) [Documents submitted by guarantor company]

(i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, _th period (from _____ to _____), submitted to director-general of Local Finance Bureau (Local Finance Branch Bureau) on _____.

(ii) [Extraordinary report]

After the submission of a document referred to in (i) but before the date of submission of this annual securities report (date: _____), an extraordinary report was submitted to the director-general of Local Finance Bureau (Local Finance Branch Bureau) on _____.

(iii) [Amendment report]

An amendment report (an amendment report related to _____ above) to the director-general of Local Finance Bureau (Local Finance Branch Bureau) on _____.

(2) [Place of public inspection of documents mentioned above]

Name

(Location)

3. [Matters related to guarantor company which is not a company subject to continuous disclosure] (43)

Section 2. [Information on companies other than guarantor company] (44)

1. [Reason for necessity of disclosure of information on the company]
2. [Matters related to the company which is a company subject to continuous disclosure]
3. [Matters related to the company which is not a company subject to continuous disclosure]

Section 3. [Information on indices, etc.] (45)

1. [Reason for necessity of disclosure of information on the indices, etc.]
2. [Changes in indices, etc.]

(Instructions on Preparation)

In the case of making a disclosure related to the relevant provisions in accordance with the Instructions on Preparation of Forms 2 and 7, pursuant to the following provisions, the terms "the date of submission of the statement," "the latest reference date of submission of the statement" and "the latest reference date" in the Instructions on Preparation of Forms 2 and 7 are deemed to be replaced with "the end of the current consolidated fiscal year" (or, if consolidated financial statements are not prepared, "the end of the current business year"); the phrase "the latest five consolidated fiscal years" is deemed to be replaced with "the four consolidated fiscal years prior to the current consolidated fiscal year and the current consolidated fiscal year"; the phrase "the latest two consolidated fiscal years, etc." is deemed to be replaced with "the consolidated fiscal year immediately prior to the current consolidated fiscal year and the current consolidated fiscal year"; the phrases "the latest consolidated fiscal year" and "the latest consolidated fiscal year, etc." are deemed to be replaced with "the current consolidated fiscal year"; the phrase "the end of the latest consolidated fiscal year" is deemed to be replaced with "end of the current consolidated fiscal year"; the phrase "the latest five business years" is deemed to be replaced with "the four business years prior to the current business year and the current business year"; the phrases "the latest two business years" and "the latest two business years, etc." are deemed to be replaced with "the business year immediately prior to the current business year and the current business year"; the phrases "the latest business year" and "the latest business year, etc." are

deemed to be replaced with "the current business year"; the phrase "the end of the latest business year" is deemed to be replaced with "the end of the current business year"; and the phrase "contained in the statement" is deemed to be replaced with "contained in the securities registration statement."

(1) General instructions

- a. The information items to be reported and guidance on preparation merely provide general standards, and the reporting company may prepare the report differently while based on these standards if it has any unavoidable reason for not complying with these standards to an extent that does not result in misunderstanding among investors.
- b. In addition to the matters required to be reported pursuant to the following provisions, the matters related to each information items of an annual securities report (hereinafter referred to as a "report" in this form) may be disclosed.
- c. For the information items related to monetary amounts, if an amount is represented in a non-Japanese currency, also specify the amounts converted into Japanese currency in relation to major matters.
- d. Conversion of an amount denominated in non-Japanese currency into Japanese currency is to be based on the exchange rate on a reference date. State the criteria of conversion used for the conversion.
- e. The instructions of "Part I. Company information" primarily relate to the manufacturing sector, and disclosure on any other business sectors is to be made according to these instructions.
- f. The matters mentioned in "Part I. Company information" may be explained using figures. In this case, information needs to be represented in an unambiguous way using a figure, and attention needs to be paid to prevent investors from being misled by the figure.
- g. For Part I, "Section 2. Company outlines" through "Section 4. Outline of facilities and equipment," follow the instructions below:
 - (a) If the reporting company refers only to consolidated financial statements as financial documents, make the disclosure on the financial statements related to consolidated companies.
 - (b) If the reporting company only refers to single-company financial statements as financial documents, make the disclosure related to the reporting company; provided, however, that if the reporting company has a parent company or important subsidiary company closely connected to its business, also make the disclosure on these companies on the basis of respective information items or in a comprehensive manner.
 - (c) If the reporting company refers to both consolidated and single-company financial statements as financial documents, follow the instructions below:
 - (i) In the case where the reporting company is required pursuant to Article 131, paragraph (1) or (2) of the Regulation on Financial Statements, etc. to comply with the terms, forms and preparation methods in its home state or an area outside Japan which is not its home state, follow the instruction in (a) if the financial documents to

be prepared in its home state or an area outside Japan which is not its home state mainly consist of consolidated financial statements, or the instruction in (b) if the documents mainly consist of single-company financial statements. Also state the major matters related to the status of the corporate group and overview of the operating results.

(ii) In the case where the reporting company is required pursuant to Article 131, paragraph (3) or (4) of the Regulation on Financial Statements, etc. to comply with the terms, forms and preparation methods designated by the Commissioner of the Financial Services Agency, follow the instruction in (a).

(2) Company name

State the company name in the original language in the parenthesis.

(3) Name and title of representative

State the title and name of a person duly authorized to submit the report.

(4) Name of agent

State the name of the person domiciled in Japan who is authorized to represent the reporting company for any and all acts related to the submission of the report (hereinafter referred to as an "agent" in (4); if the agent is a corporation, the name of the corporation and its representative)(in the case of submission of the report in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the agent is to affix his/her signature (or the representative's signature in the case where the agent is a corporation) below the "Name of agent").

(5) Name of contact person

State the name of the person domiciled in Japan who is appointed to receive instructions from or who communicates with the Director-General of the Kanto Local Finance Bureau.

(6) Place for public inspection

State the location of the major branch office, financial instruments exchange or authorized financial instruments firms association where documents are to be made available for public inspection.

(7) Outline of legal system, etc. in home state

For "Section 1. Outline of legal system, etc. in home state," "1. Outline of legal system, etc. for companies" through "3. Tax treatment," disclose the relevant information in accordance with any of the following:

a. Make the disclosure of the relevant matters for each business year. In this case, if the stated matters are different from those contained in a securities registration statement submitted before the submission of this report or a report for the immediately prior business year, underline the relevant portion and add remarks as deemed necessary.

b. Make the disclosure of the relevant matters for five business years. In this case, for a report for the four business years immediately after the business year in which the disclosure was made (hereinafter referred to as the "reference business year" in b.), clearly state the reference business year and follow the following instructions:

(a) After the reference business year, if no circumstance occurred which

requires a change to the disclosed information

Make a statement to the effect that no change has occurred to the disclosed information for the reference business year;

- (b) After the reference business year, if any circumstance occurred which requires a change to the disclosed information

Provide an outline of the circumstances which require the change to the disclosed information that occurred after the reference business year in an aggregated manner, categorized by business year.

- (8) Outline of legal system, etc. for companies

Disclose the relevant information according to Instructions on Preparation (26) of Form 7.

- (9) Foreign exchange control system

Disclose the relevant information according to Instructions on Preparation (27) of Form 7.

- (10) Tax treatment

Disclose the relevant information according to Instructions on Preparation (28) of Form 7.

- (11) Legal opinion

Give a summary of the legal opinion prepared by a legal expert expressing the opinion that the matters related to laws and regulations as contained in the report are true and accurate.

- (12) Transition of major management indicators, etc.

Disclose the relevant information according to Instructions on Preparation (30) of Form 7.

- (13) Company's history

Disclose the relevant information according to Instructions on Preparation (31) of Form 7.

- (14) Contents of business

Disclose the relevant information according to Instructions on Preparation (27) of Form 2. In this case, the portion "case where the reporting company falls under a specified Listed Company, etc. provided in Article 49, paragraph (2) of the Cabinet Office Order on Restrictions on Securities Transactions, etc. (Cabinet Office Order No. 59 of 2007)" in Instructions on Preparation (27)c. of Form 2 is deemed to be replaced with "case where the reporting company will fall under a specified listed company, etc. provided in Article 49, paragraph (2) of the Cabinet Office Order on Restrictions on Securities Transactions, etc. (Cabinet Office Order No. 59 of 2007) as a result of this report being made available for public inspection."

- (15) Outline of associated companies

Disclose the relevant information according to Instructions on Preparation (28) of Form 2.

- (16) Company's employees

Disclose the relevant information according to Instructions on Preparation (29) of Form 2.

- (17) Business management policy, business management environment, problems to be dealt with, etc.

Disclose the relevant information according to Instructions on Preparation (30) of Form 2.

(18) Business-related risks, etc.

Disclose the relevant information according to Instructions on Preparation (31) of Form 2.

(19) Management's discussion and analysis of financial condition, results of operations and cash flow

Disclose the relevant information according to Instructions on Preparation (32) of Form 2.

(20) Material contracts, etc. for business management

Disclose the relevant information according to Instructions on Preparation (33) of Form 2.

(21) Research and development activities

Disclose the relevant information according to Instructions on Preparation (34) of Form 2.

(22) Outline of facilities and equipment

Disclose the relevant information according to Instructions on Preparation (35) through (37) of Form 2.

(23) Total number of shares and other information

Disclose the relevant information according to Instructions on Preparation (41) of Form 7.

(24) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

a. If the company issues various corporate bond certificates, etc. with share options subject to exercise value change, disclose information for each class.

b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by corporate bond certificates, etc. with share options subject to exercise value change, and any other value equivalent thereto.

c. In the space of "4th quarter fiscal period," state the period between the date immediately after the last day of the quarterly fiscal period or interim fiscal period for a quarterly securities report or semiannual securities report that was recently submitted or should have been submitted to the last day of the current business year.

(25) Changes in total number of issued shares and stated capital

a. State the increase or decrease in the total number of issued shares and stated capital for the four business years prior to the current business year and the current business year (or, in case of a company whose business year consists of six months, nine business years prior to the current business year and the current business year; the same applies in (45)) (or, as of the date of last increase or decrease in the case where there was no increase or decrease in the total number of issued shares and stated capital during this period), for each class of shares.

For the amount of increase or decrease in stated capital for each business year, the amount of increase or decrease must be disclosed if the amount of each occasion of increase or decrease is not less than 10% of the stated

capital as of the last day of the business year; however, the amount of increase and amount of decrease for the entire period may be aggregated if the amount is less than 10% of the stated capital as of the last day of the business year.

- b. For the increase of the total number of issued shares and stated capital by the issuance of new shares, state the manner of issuance of new shares (for example, whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders) outside the space.

In the case of merger, disclose the counterparty to merger and merger ratio outside the space.

For the increase in the total number of issued shares and stated capital as a result of exercise share options etc. , disclose the total amount for each business year, and make a statement to that effect outside the space.

For the decrease in the total number of issued shares and stated capital, disclose the reason, capital reduction ratio, etc. outside the space.

- c. If the company issues share options, also disclose the outstanding share options as of the last day of the current business year, the issue price of shares to be issued by the exercise of share options and the amount to be incorporated into stated capital.
- d. If there is any important change to the total amount of proceeds to be reported in a securities registration statement, shelf registration supplements or extraordinary report for the current business year (limited to the case submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) as well as the contents, amounts and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details thereof outside the space.

(26) Information on each shareholder

Disclose the relevant information according to the main part of Instructions on Preparation (43) of Form 7.

(27) Information on major shareholders

- a. For registered shares with voting rights as of the end of the current business year (including shares held in the name of another person (including shares held in a fictitious name)) and bearer shares with voting rights known to the company, disclose about ten of the largest shareholders according to the numbers of shares held. However, a shareholder holding less than 1% of the total number of issued shares needs not to be disclosed.

If the company issues two or more classes of shares with different numbers of voting rights, also disclose about ten of the largest shareholders according to the number of voting rights represented by the shares held.

If a major shareholder is an individual, regarding the disclosure of its address, disclosing only municipality (meaning a municipality provided in Article 21, paragraph (2), and including the equivalent in a foreign state) is permitted.

- b. During the relevant business year, if there has been any change to major shareholders, add a note to that effect.

(28) Dividend policy

Disclose the relevant information according to Instructions on Preparation (45) of Form 7.

(29) Changes in share prices

Disclose the relevant information according to Instructions on Preparation (46) of Form 7.

(30) Company's officers

a. For officers (meaning a director, company auditor and other workers with the equivalent authority related to the policy decision or execution of business; hereinafter the same applies in this Form) incumbent as of the date of submission of the statement, at the beginning of this section, disclose the numbers of men and women and state the percentage of women among the total number of officers in parenthesis, as well as their titles, names, dates of birth, brief of biography, terms of office, and the classes and numbers of shares held.

b. Disclose the total amount of officers' remuneration for the current business year (or, for the current business year and the business year immediately prior to the current business year, in case of a company whose business year consists of six months); provided, however, that if remunerations for individual officers are disclosed in the home state, also disclose the remuneration for important officers.

c. If officers are entitled to any special benefit, disclose the contents thereof.

d. If any officers are relatives within the second degree of kinship, disclose the details thereof.

e. If the company issues shares of different classes with different provisions and conditions, and any officer has been appointed by shareholders of such class, make a statement outside the space.

(31) Status of corporate governance

Disclose the relevant information according to Instructions on Preparation (56) of Form 2.

(32) Auditor's remuneration, etc.

Disclose the relevant information according to Instructions on Preparation (57) of Form 2. In this case, the phrase "a certified public accountant, etc. for audits (meaning a certified public accountant, etc. for audits provided in Article 19, paragraph (2), item (ix)-4; hereinafter the same applies in this Form and Form 2-5)" in Instructions on Preparation (57) of Form 2 is deemed to be replaced with "a foreign certified public accountant, etc. for audits (meaning a certified public accountant, etc. for audits (meaning a public accountant, etc. for audits provided in Article 19, paragraph (2), item (ix)-4; hereinafter the same applies in this Form), a foreign audit firm, etc. that makes a certification which is deemed equivalent to an audit certification under Article 193-2, paragraph (1), item (i) of the Act in relation to documents concerning financial accounting of the reporting company (meaning documents related to financial accounting provided in that paragraph) or a foreign audit firm, etc. that makes a certification which is deemed equivalent to an audit certification under Article 193-2, paragraph (1), item (i) of the Act in relation to an internal

control report of the reporting company; hereinafter the same applies in this Form"); the phrase "businesses provided in Article 2, paragraph (1)" in that item is deemed to be replaced with "businesses provided in Article 2, paragraph (1)(or, in the case of a foreign audit firm, etc., businesses deemed equivalent to the business provided in that paragraph)"; the phrase "the same as a certified public accountant, etc. for audits" in Instructions on Preparation (57)b of Form 2 is deemed to be replaced with "a foreign certified public accountant, etc. for audits"; and the phrase "if the reporting company has provided a policy on determination of remuneration for certified public accountants, etc. for audits" in Instructions on Preparation (57)c of Form 2 is deemed to be replaced with "if the reporting company has provided a policy on determination of remuneration for foreign certified public accountants, etc. for audits"

(33) Company's accounting

- a. For financial documents, if the company receives an audit certification from a certified public accountant or auditing firm, or a certification which is deemed equivalent to the audit certification from a foreign auditing firm, etc., make a statement to that effect.
- b. State which of the provisions of Article 131, paragraphs (1) through (4) of the Regulation on Financial Statements, etc. apply to the financial statements.
- c. If the company changed the accounting period in the current business year, make a statement to that effect.

(34) Financial documents

Disclose the relevant information according to a. and b. of Instructions on Preparation (51) of Form 7.

(35) Major assets/liabilities and income/expenditure

Disclose the relevant information according to Instructions on Preparation (52) of Form 7.

(36) Other

- a. After the last day of the current business year but before the day of submission of the report, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact; provided, however, that disclosure may be omitted for any information already contained in an extraordinary report or another part of this statement.
- b. Disclose the relevant information according to the main clause of Instructions on Preparation (53)c of Form 7.
- c. If there is any important lawsuit, etc. concerning business and other matters, give an outline thereof.

(37) Changes in foreign exchange rates

- a. State the changes in exchange rates of the currency used for the representation of financial documents and the Japanese currency.
- b. The average rate means the average amount of exchange rates as of the end of each month of a business year.
- c. The exchange rates of the currency used for the representation of financial documents and the Japanese currency may be omitted if they are publicized on two or more daily newspapers publicizing matters related to current

affairs in Japan for the last five business years.

- (38) Information on reporting company's share handling businesses, etc. in Japan
- a. State the place for handling procedures to change a shareholder's name, shareholder register administrator, special benefits for shareholders, restriction on transfer of shares and any other matters related to share handling businesses as may be deemed necessary to be disclosed to investors.
 - b. For the procedures for the exercise of shareholders' rights, etc., briefly state the following matters:
 - (a) matters related to the exercise of shareholders' voting rights;
 - (b) procedures related to request for distribution of surplus (including dividends, etc. of shares);
 - (c) procedures related to the transfer of shares;
 - (d) if a right to purchase or underwrite unissued shares or treasury shares of the reporting company in priority to other shareholders has been granted, the procedures related to the exercise of such right;
 - (e) tax treatment of dividends, etc.; and
 - (f) other procedures required for shareholders' voting rights.
 - c. For the matters specified in b., it is permitted to disclose the relevant matters for every five business years. In this case, for the disclosure of the matters in a report for the four business years immediately after the business year in which the disclosure was made (hereinafter referred to as the "reference business year" in c.), clearly state the reference business year and should be as follows:
 - (a) After the reference business year, if no circumstance occurred which requires a change to the disclosed information
Make a statement that no change has occurred to the disclosed information for the reference business year.
 - (b) After the reference business year, if any circumstance occurred which requires a change to the disclosed information
Provide an outline of the circumstances which require the change to the disclosed information that occurred after the reference business year in an aggregated manner, categorized by business year.
- (39) Information on parent company, etc. of reporting company
Disclose the relevant information according to Instructions on Preparation (75) of Form 2.
- (40) Other information for reference
- a. Between the starting date of the relevant business year and the date of submission of report, if any document referred to in the items of Article 25, paragraph (1) of the Act is submitted, state the names and date of submission of the document.
 - b. If an extraordinary report is contained in the documents, state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3) or Article 19-2.
 - c. If an amendment report is contained in the documents, state the name of the document to which the amendment report relates.
- (41) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the end of the current business year of the reporting company, and the name of the financial instruments exchange or the authorized financial instruments firms association.

(42) Matters related to guarantor company which is a company subject to continuous disclosure

a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.

b. Refer to the report on the latest business year of the guarantor company already submitted as of the date of submission of the report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the quarterly securities report (if there are two or more quarterly securities reports, meaning the latest one) or semiannual securities report), an extraordinary report subsequently submitted and their amendment reports.

If the report on the latest business year of the guarantor company as of the date of submission of the report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the date of submission of the report falls is expected to be submitted without delay after the submission of this report, make a statement to that effect.

c. For "(ii) Extraordinary report," state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3) or Article 19-2.

d. For "(iii) Amendment report," state the name of the document to which the amendment report relates.

(43) Matters related to guarantor company which is not a company subject to continuous disclosure

a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.

b. State the company name, representative's title and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year as of the date of submission of the report, in accordance with "Part I. Company information," "Section 1. Outline of legal system, etc. in home state" through "Section 6. Company's accounting." However, if the guarantor company's business year is one year, and if this report is submitted after the elapse of about nine months from the date of commencement of the business year of the guarantor company in which the date of submission of the report falls, provide an overview of the operating results of the guarantor company for

six months from the date of commencement of the business year, in accordance with "Part I. Company information," "Section 1. Outline of legal system, etc. in home state" through "Section 6. Company's accounting" of Form 10.

(44) Information on companies other than guarantor company

For the securities issued by the reporting company, disclose the Company information on linked subsidiary companies (meaning linked subsidiary companies provided in Article 19, paragraph (3)) and other companies, other than guarantor companies, judged to have material impact on investment decision (for example, an issuer of securities subject to the exercise of options in the case where the securities issued by the reporting company are covered warrants, a company accepting the deposit in the case where such securities are depository receipts, or a trustee in the case where such securities are beneficiary certificates of securities in trust).

- a. For "1. Reason for necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, the total issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure," make the disclosure of relevant information according to Part II, "Section 1. Information on guarantor company," "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure."

(45) Information on indices, etc.

Disclose information on indices, etc. judged to have material impact on investment decision related to the securities issued by the reporting company.

- a. For "1. Reason for necessity of disclosure of information on the indices, etc.," disclose the reasons and the details of the indices, etc.
- b. For "2. Changes in indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the four business years prior to the current business year and the current business year, as well as the monthly highest/lowest values of indices, etc. for the latest six months in the current business year.

(46) Replacement of terms

If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "name of company," "location of head office," "corporate bonds," "enterprise," and "company" with "name of medical care corporation," "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.

(47) Special exception related to social medical care corporation bond certificates

In the case where the reporting entity is an issuer of social medical care corporation bond certificates, for "Part I. Company information," "Section 1. Outline of legal system, etc. in home state," "1. Outline of legal system, etc. for

companies," disclose the relevant information in accordance with Instructions on Preparation (67) of Form 7. In addition, for "Part I. Company information," "Section 3. Outline of business," "3. Management' s discussion and analysis of financial condition, results of operations and cash flow," disclose the relevant information according to Instructions on Preparation (87) of Form 2.

Form 8-2

[Cover page]

[Document to be submitted] (2)

Foreign company report

[Authority to which this document is to be submitted] Director-General of the
Kanto Local Finance Bureau

[Date of submission]

[Business year] (3)

_th period (from _____ to
_____)

[Company name]

[Title and name of representative]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Name of contact person]

[Contact address]

[Telephone number]

[Place for public inspection]

Name:
(Location)

(Instructions on Preparation)

(1) General instructions

Disclose the relevant information in accordance with the form to be used for if the submission was in Japanese language.

(2) Documents to be submitted

If the document to be submitted is not a foreign company report, state the name of the document.

(3) Business year

If the document to be submitted is a foreign company quarterly securities report, the part "[Business year] _th (from _____ to _____)" is deemed be replaced with "[Quarterly fiscal period] _th quarter (from _____ to _____)"; if the document to be submitted is a foreign company semiannual securities report, the part "[Business year] _th (from _____ to _____)" is deemed be replaced with "[Interim fiscal period] _th quarter (from _____ to _____)"; and if the document to be submitted is a foreign company confirmation letter, no disclosure is required.

(4) Title of chief financial officer

If the document to be submitted is a foreign company confirmation letter, after the space of [Title and name of representative], add a space for [Title of chief financial officer]. Enter the relevant information in accordance with Instructions on Preparation (4) of Form 4-2.

of the confirmation letter (hereinafter referred to as an "agent" in (5); if the agent is a corporation, the name of the corporation and its representative person) (in the case of submission of the confirmation letter in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the signature of the agent (if the agent is a corporation, the signature of its representative person) is to be affixed below the name of the agent).

(6) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.

(7) Matters concerning the adequacy of the content of statements in the annual securities report

a. State the business year of the annual securities report confirmed. If an amendment report of the annual securities report has been confirmed, clearly state such fact.

b. State that the representative person and the chief financial officer (limited to the case where the company has appointed the chief financial officer referred to in (4)) have confirmed that the content of statements in the annual securities report is appropriate and in accordance with the Financial Instruments and Exchange Act and related regulations.

c. If the scope of the content of statements in the annual securities report confirmed by the company is limited, state such fact and the reason therefor.

(8) Notable matters

If there are any notable matters with regard to confirmation, state such fact and the details thereof.

(9) Replacement of terms

a. If the reporting entity submits a confirmation letter for a quarterly securities report, state information by replacing the terms "annual securities report" and "business year" in this Form with "quarterly securities report" and "quarterly accounting period," respectively.

b. If the reporting entity submits a confirmation letter for a semiannual securities report, state information by replacing the terms "annual securities report" and "business year" in this Form with "semiannual securities report" and "interim accounting period," respectively.

Form 9-3

[Cover page]

[Document to be submitted]

[Provision]

Quarterly securities report

Article 24-4-7, paragraph () of the
Financial Instruments and Exchange
Act

[Authority to which this document is to be submitted]

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Quarterly accounting period]

th period, th quarter (from
to)

[Company name] (2)

[Title and name of representative person] (3)

[Location of head office]

[Name of agent] (4)

[Address or location of agent]

[Telephone number]

[Name of contact person] (5)

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Place for public inspection] (6)

Name:

(Location)

Part I. [Company information]

Section 1. [Outline of legal system, etc. in home country] (7)

Section 2. [Company outlines]

1. [Transition of major management indicators, etc.] (8)

2. [Details of business] (9)

Section 3. [Business status]

1. [Business-related risks, etc.] (10)

2. [Management's discussion and analysis of financial position, operating results,
and cash flow status] (11)

3. [Material contracts, etc. for business management] (12)

Section 4. [Information on reporting company]

1. [Information on shares, etc.]

(1) [Total number of shares and other information] (13)

(i) [Total number of shares]

Number of shares authorized to be issued	Total number of issued shares	Number of unissued shares

(ii) [Issued shares]

Types (registered form / bearer form,	Classes	Number of shares issued	Name of financial instruments exchange on which shares are	Description

par-value shares / non par-value shares)			listed or authorized financial instruments firms association with which shares are registered	
Total	—		—	—

(2) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (14)

	th quarterly accounting period (From to)
Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the quarterly accounting period	
Number of shares delivered in relation to the exercise of rights during the quarterly accounting period	
Average exercise value, etc. in relation to the exercise of rights during the quarterly accounting period	
Amount of fund procured in relation to the exercise of rights during the quarterly accounting period	
Aggregate number of corporate bond certificates, etc. with share options subject to exercise value change exercised as of the last day of the quarterly accounting period	
Aggregate number of shares subject to corporate bond certificates, etc. with share options subject to exercise value change delivered as of the last day of the quarterly accounting period	

Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the quarterly accounting period	
Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the quarterly accounting period	
Number of corporate bond certificates, etc. with share options subject to exercise value change outstanding as of the last day of the quarterly accounting period	

(3) [Changes in total number of issued shares and stated capital] (15)

Date	Increase/decrease in total number of issued shares	Outstanding balance of total number of issued shares	Increase/decrease in amount of stated capital (in Yen)	Outstanding balance of amount of stated capital (in Yen)

(4) [Information on major shareholders] (16) Reference date:

Name	Address	Number of shares held	Ratio of number of shares held to the total number of issued shares (%)
Total	—		

2. [Company's officers] (17)

Section 5. [Status of accounting] (18)

1. [Quarterly financial documents] (19)

2. [Other] (20)

Section 6. [Changes in foreign exchange rates] (21)

1. [Monthly changes in foreign exchange rates during the quarter]

Month			
Highest (in Yen)			
Lowest (in Yen)			
Average (in Yen)			

2. [Exchange rates on latest reference date]

Yen (as of)

Part II. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

1. [Corporate bonds for guarantee] (22)

2. [Matters related to guarantor company which is a company subject to continuous disclosure] (23)

(1) [Documents submitted by guarantor company]

(i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the Director-General of the Kanto Local Finance Bureau on .

(ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this quarterly securities report (date:), an extraordinary report to the Director-General of the Kanto Local Finance Bureau was submitted on .

(iii) [Amendment report]

An amendment report (an amendment report related to above) was submitted to the Director-General of the Kanto Local Finance Bureau on .

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to guarantor company which is not a company subject to continuous disclosure] (24)

Section 2. [Information on companies other than guarantor company] (25)

1. [Reason for necessity of disclosure of information on the company]

2. [Matters related to the company which is a continuous disclosure company]

3. [Matters related to the company which is not a company subject to continuous disclosure]

Section 3. [Information on indices, etc.] (26)

1. [Reason for necessity of disclosure of information on the indices, etc.]

2. [Changes in the indices, etc.]

(Instructions on Preparation)

(1) General instructions

- a. The matters to be stated and instructions on preparation merely provide general standards. If the reporting company has any unavoidable reason for not complying with these standards, it may prepare the report differently but in the same manner as under these standards to an extent that does not result in misunderstanding among investors.
- b. In addition to the matters required to be stated pursuant to the following provisions, the matters related to each item to be stated in a quarterly securities report may be disclosed.
- c. With regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- d. If an amount denominated in non-Japanese currency is converted into Japanese currency, set down in the notes the criteria of conversion used for the conversion.
- e. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose relevant information in the same manner as under these instructions.
- f. The matters set forth in the quarterly securities report may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- g. For statement of "Section 2. Company outlines" through "Section 4. Outline of facilities and equipment" in Part I, follow the instructions below:
 - (a) If the reporting company refers only to consolidated financial statements as financial documents in the annual securities report, disclose relevant information on consolidated companies.
 - (b) If the reporting company only refers to single-company financial statements as financial documents in the annual securities report, disclose relevant information on the reporting company. However, if the reporting company has a parent company or important subsidiary company closely connected to its business, also disclose relevant information on these companies for each matter to be stated or in a comprehensive manner.
 - (c) If the reporting company refers to both consolidated and single-company financial statements as financial documents in the annual securities report, follow the instructions below:
 - (i) In the case where the reporting company is required pursuant to Article 131, paragraph (1) or (2) of the Regulation on Financial Statements to comply with the terms, forms and preparation methods in its home country or an area outside Japan which is not its home country, disclose relevant information in the same manner as under (a) if the financial documents to be prepared in its home country or an area outside Japan which is not its home country mainly consist of consolidated financial statements, or in the same manner as under (b) if the documents mainly consist of single-company financial statements.
 - (ii) In the case where the reporting company is required pursuant to

Article 131, paragraph (3) or (4) of the Regulation on Financial Statements to comply with the terms, forms and preparation methods designated by the Commissioner of the Financial Services Agency, disclose relevant information in the same manner as under (a).

h. As used in this Form, the term "cumulative quarterly accounting period" means the cumulative quarterly accounting period prescribed in Article 3, item (vi) of the Regulation on Quarterly Financial Statements.

(2) Company name

State the company name written in the original language in parentheses.

(3) Title and name of representative person

State the title and name of a person duly authorized to submit the quarterly securities report.

(4) Name of agent

State the name of the person domiciled in Japan who is authorized to represent the reporting company for any acts related to the submission of the quarterly securities report (hereinafter referred to as an "agent" in (4); if the agent is a corporation, the name of the corporation and its representative person) (in the case of submission of the quarterly securities report in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the signature of the agent (if the agent is a corporation, the signature of its representative person) is to be affixed below "Name of agent").

(5) Name of contact person

State the name of the person domiciled in Japan who is appointed to receive instructions from or who communicates with the Director-General of the Kanto Local Finance Bureau.

(6) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.

(7) Outline of legal system, etc. in home country

During the current quarterly accounting period, if there was a change in the company system in the home country, state, etc. of the reporting company, systems provided in articles of incorporation, etc. of the reporting company, foreign exchange control system, or tax treatment, state the outline thereof.

(8) Transition of major management indicators, etc.

Disclose relevant information in the same manner as under Instructions on Preparation (5) of Form 4-3.

(9) Details of business

Disclose relevant information in the same manner as under Instructions on Preparation (6) of Form 4-3.

(10) Business-related risks, etc.

Disclose relevant information in the same manner as under Instructions on Preparation (7) of Form 4-3.

(11) Management's discussion and analysis of financial position, operating results, and cash flow status

Disclose relevant information in the same manner as under Instructions on

Preparation (8) of Form 4-3.

(12) Material contracts, etc. for business management

Disclose relevant information in the same manner as under Instructions on Preparation (9) of Form 4-3.

(13) Total number of shares and other information

Disclose relevant information in the same manner as under Instructions on Preparation (41) of Form 7.

(14) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

a. Fill in this space if share options represented by corporate bond certificates, etc. with share options subject to exercise value change were exercised during the current quarterly accounting period. If share options were exercised with regard to multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose relevant information for each class.

b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other value equivalent thereto.

(15) Changes in total number of issued shares and stated capital

a. State the increase or decrease in the total number of issued shares and stated capital during the current quarterly accounting period for each class of shares.

For the increase or decrease in the amount of stated capital, any increase or decrease of which amount is 10 percent or more of the stated capital as of the last day of the current quarterly accounting period is to be disclosed individually, but any increase or decrease of which amount is less than 10 percent may be disclosed collectively as the amount of increase and the amount of decrease for the quarterly accounting period.

b. For the increase in the total number of issued shares and stated capital by the issuance of new shares, state the manner of issuance of new shares (for example, whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders) outside the space.

In the case of merger, disclose the name of the counterparty to merger and merger ratio outside the space.

For the increase in the total number of issued shares and stated capital by way of exercise share options, disclose the total amount for the current quarterly accounting period, and state such fact outside the space.

For the decrease in the total number of issued shares and stated capital, disclose the reason, capital reduction ratio, etc. outside the space.

c. If the company issues share options, add a note of the outstanding share options as of the last day of the current quarterly accounting period, the issue price of shares to be issued by the exercise of share options, and the amount to be incorporated into stated capital.

d. If there is any material change to the total amount of proceeds to be stated

in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) for the current quarterly accounting period as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details thereof outside the space.

(16) Information on major shareholders

- a. If the current quarterly accounting period is the second quarterly accounting period (meaning the quarterly accounting period following the first quarterly accounting period (meaning the first quarterly accounting period of the current business year); the same applies in b), state "Information on major shareholders" as of the last day of the current quarterly accounting period.
- b. For registered shares with voting rights as of the latest day of the second quarterly accounting period (including shares held in another person's name (or under a fictitious name)) and bearer shares with voting rights known to the company, disclose about 10 major shareholders holding the largest number of shares in descending order. However, a shareholder holding less than one percent of the total number of issued shares needs not be disclosed.

If the company issues two or more classes of shares with different numbers of voting rights, also disclose about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality (meaning the municipality provided in Article 21, paragraph (2), and including the equivalent in a foreign country) level.

(17) Company's officers

- a. Fill in this space if, after the submission date of the annual securities report for the previous business year, there was a change in any officer (meaning a director, company auditor, and other workers with the equivalent authority related to the policy decision or execution of business; hereinafter the same applies in (17)) during the current cumulative quarterly accounting period.
- b. State the changed number of officers by gender, and state the ratio of female officers in parentheses.
- c. For a newly appointed officer, state the title, name, date of birth, brief biographical outline of major points in the career, term of office, the class and number of shares held, and the date of assumption of office.
- d. For a retired officer, state the title, name, and the retirement date.
- e. For a change in the title of an officer, state the name of the officer, the new and old titles, and the date of the change.

(18) Status of accounting

State which of the provisions of Article 85, paragraphs (1) through (3) of the Regulation on Quarterly Financial Statements apply to the quarterly financial statements.

(19) Quarterly financial documents

- a. Refer to the following quarterly financial documents:

- (a) If the quarterly financial documents of the reporting company disclosed in an area outside Japan are determined as not impairing the public interest or protection of investors pursuant to Article 83, paragraph (1) or (2) of the Regulation on Quarterly Financial Statements, refer to the quarterly financial documents according to the following category.

In this case, the types of quarterly financial documents (meaning a quarterly balance sheet for a quarterly accounting period, quarterly profit and loss statements for a quarterly accounting period and cumulative quarterly accounting period, and a cash flow statement for a cumulative quarterly accounting period) follow the types of documents required to be disclosed in the relevant area (the same applies in (b)).

- (i) In the case where only quarterly consolidated financial statements are disclosed in the relevant area: quarterly consolidated financial statements
- (ii) In the case where only quarterly financial statements are disclosed in the relevant area: quarterly financial statements
- (iii) In the case where both quarterly consolidated financial statements and quarterly financial statements are disclosed in the relevant area: quarterly consolidated financial statements
- (b) In the case that an instruction was given as to the terminologies, forms and preparation methods of financial documents pursuant to Article 85, paragraph (3) of the Regulation on Quarterly Financial Statements, refer to the quarterly financial documents prepared in accordance with the instruction.
- b. Refer to the quarterly financial documents for the current quarterly accounting period and the quarterly financial documents for the same quarterly accounting period of the previous year (if the comparative information prescribed in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements or Article 4-3 of the Regulation on Quarterly Financial Statements is included, the quarterly financial documents for the current quarterly accounting period), and make comparison.

(20) Other

- a. After the end of the relevant quarterly accounting period but before the submission date of the quarterly securities report, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact. However, disclosure may be omitted for any information already contained in another part of this quarterly securities report.
- b. During the current quarterly accounting period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline thereof.

(21) Changes in foreign exchange rates

State the changes in exchange rates of the currency used for the representation of quarterly financial documents and the Japanese currency.

Disclosure of the exchange rates of the currency used for the representation

of quarterly financial documents and the Japanese currency may be omitted if they are publicized on two or more daily newspapers publicizing matters related to current affairs in Japan during the relevant quarter.

(22) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the last day of the current quarterly accounting period of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(23) Matters related to guarantor company which is a company subject to continuous disclosure

- a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the annual securities report on the latest business year of the guarantor company already submitted as of the submission date of this quarterly securities report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the relevant quarterly securities report or the relevant semiannual securities report), an extraordinary report subsequently submitted, and their amendment reports.

If the annual securities report on the latest business year of the guarantor company as of the submission date of this quarterly securities report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of this quarterly securities report falls is expected to be submitted without delay after the submission of this quarterly securities report, also state such fact.

- c. For "(ii) Extraordinary report," also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- d. For "(iii) Amendment report," also state the name of the document to which the amendment report relates.

(24) Matters related to guarantor company which is not a company subject to continuous disclosure

- a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
- b. State the company name, representative person's title, and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year (referred to as the "latest business year" in c) as of the submission date of this quarterly

securities report, in the same manner as under "Part I. Company information," "Section 1. Outline of legal system, etc. in home country" through "Section 6. Status of accounting" of Form 8.

- c. If the guarantor company's business year subsequent to the latest business year exceeds six months, and if this quarterly securities report is submitted after the elapse of about nine months from the date of commencement of the business year, in addition to the overview of the operating results of the guarantor company to be stated pursuant to b, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in the same manner as under "Part I. Company information," "Section 1. Company outlines" through "Section 5. Status of accounting" of Form 5.

Disclosure of an interim consolidated cash flow statement and an interim cash flow statement may be omitted.

- d. If an overview of the operating results of the guarantor company to be stated pursuant to b or c is disclosed in "Information on guarantor company, etc. of reporting company" (meaning "Part II. Information on guarantor company, etc. of reporting company," "Section 1. Information on guarantor company" of Form 3, "Part III. Information on guarantor company, etc. of reporting company," "Section 1. Information on guarantor company" of Form 3-2, or "Part II. Information on guarantor company, etc. of reporting company" of Form 4) in the annual securities report for the reporting company's previous business year submitted before the submission date of this quarterly securities report, a statement may be made to refer to the information on the guarantor company disclosed in the annual securities report in lieu of making a statement of the overview of the operating results of the guarantor company.

(25) Information on companies other than guarantor company

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, other than guarantor companies, judged to have material impact on investment decisions.

- a. For "1. Reason for necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, the total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure," disclose relevant information in the same manner as under Part II, "Section 1. Information on guarantor company," "2. Matters related to guarantor company which is a company subject to continuous disclosure" and "3. Matters related to guarantor company which is not a company subject to continuous disclosure."

(26) Information on indices, etc.

Disclose information on indices, etc. judged to have material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for necessity of disclosure of information on the indices, etc.," disclose the reasons and the details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five business years (or, if one business year consists of six months, 10 business years), as well as the monthly highest/lowest values of the indices, etc. for the current cumulative quarterly accounting period.

Form 10

[Cover page]

[Document to be submitted]

Semiannual securities report

[Authority to which this document is to be submitted]

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Interim accounting period]

During the th period (from
to)

[Company name] (2)

[Title and name of representative person] (3)

[Location of head office]

[Name of agent] (4)

[Address or location of agent]

[Telephone number]

[Name of contact person] (5)

[Contact address]

[Telephone number]

[Place for public inspection] (6)

Name:

(Location)

Part I. [Company information]

Section 1. [Outline of legal system, etc. in home country] (7)

Section 2. [Company outlines]

1. [Transition of major management indicators, etc.] (8)

2. [Details of business] (9)

3. [Outline of associated companies] (10)

4. [Company's employees] (11)

Section 3. [Outline of business]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (12)

2. [Business-related risks, etc.] (13)

3. [Management's discussion and analysis of financial position, operating results, and cash flow status] (14)

4. [Material contracts, etc. for business management] (15)

5. [Research and development activities] (16)

Section 4. [Outline of facilities and equipment] (17)

1. [Major facilities and equipment]

2. [Plan on installation, disposal, etc. of facilities and equipment]

Section 5. [Information on reporting company]

1. [Information on shares, etc.]

(1) [Total number of shares and other information] (18)

(i) [Total number of shares]

Number of shares authorized to be issued	Total number of issued shares	Number of unissued shares

(ii) [Issued shares]

Types (registered form / bearer form, par-value shares / non par-value shares)	Classes	Number of shares issued	Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered	Description
Total	—		—	—

(2) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (18-2)

	Interim accounting period (From to)
Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the interim accounting period	
Number of shares delivered in relation to the exercise of rights during the interim accounting period	
Average exercise value, etc. in relation to the exercise of rights during the interim accounting period	
Amount of fund procured in relation to the exercise of rights during the interim accounting period	
Aggregate number of corporate bond certificates, etc. with share options subject to exercise value change exercised as of the last day of the interim accounting period	
Aggregate number of shares subject to corporate bond certificates, etc. with share	

options subject to exercise value change delivered as of the last day of the interim accounting period	
Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the interim accounting period	
Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the interim accounting period	
Number of corporate bond certificates, etc. with share options subject to exercise value change outstanding as of the last day of the interim accounting period	

(3) [Status of total number of issued shares and stated capital] (19)

Date	Increase/decrease in total number of issued shares	Outstanding balance of total number of issued shares	Increase/decrease in amount of stated capital (in Yen)	Outstanding balance of amount of stated capital (in Yen)

(4) [Information on major shareholders] (20)

Reference date:

Name	Address	Number of shares held	Ratio of number of shares held to the total number of issued shares (%)

Total	—		
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2. [Company's officers] (21)

Section 6. [Status of accounting] (22)

1. [Interim financial documents] (23)

2. [Other] (24)

Section 7. [Changes in foreign exchange rates] (25)

1. [Monthly changes in foreign exchange rates during the semiannual period]

Month						
Highest (in Yen)						
Lowest (in Yen)						
Average (in Yen)						

2. [Exchange rates on latest reference date]

Yen (as of)

Section 8. [Reference information related to reporting company] (26)

Part II. [Information on guarantor company, etc. of reporting company]

Section 1. [Information on guarantor company]

1. [Corporate bonds for guarantee] (27)

2. [Matters related to guarantor company which is a company subject to continuous disclosure] (28)

(1) [Documents submitted by guarantor company]

(i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this semiannual securities report (date:), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(iii) [Amendment report]

An amendment report (an amendment report related to _____ above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to guarantor company which is not a company subject to continuous disclosure] (29)

Section 2. [Information on companies other than guarantor company] (30)

1. [Reason for necessity of disclosure of information on the company]

2. [Matters related to the company which is a continuous disclosure company]

3. [Matters related to the company which is not a company subject to continuous disclosure]

Section 3. [Information on indices, etc.] (31)

1. [Reason for necessity of disclosure of information on the indices, etc.]

2. [Changes in the indices, etc.]

(Instructions on Preparation)

(1) General instructions

- a. The matters to be stated and instructions on preparation merely provide general standards. If the reporting company has any unavoidable reason for not complying with these standards, it may prepare the report differently but in the same manner as under these standards to an extent that does not result in misunderstanding among investors.
- b. In addition to the matters required to be stated pursuant to the following provisions, the matters related to each item to be stated in a semiannual securities report may be disclosed.
- c. With regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- d. If an amount denominated in non-Japanese currency is converted into Japanese currency, set down in the notes the criteria of conversion used for the conversion.
- e. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose relevant information in the same manner as under these instructions.
- f. The matters set forth in "Part I. Company information" may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- g. For statement of "Section 2. Company outlines" through "Section 4. Outline of facilities and equipment" in Part I, follow the instructions below:
 - (a) If the reporting company refers only to consolidated financial statements as financial documents in the annual securities report, disclose relevant information on consolidated companies.
 - (b) If the reporting company only refers to single-company financial statements as financial documents in the annual securities report, disclose relevant information on the reporting company. However, if the reporting company has a parent company or important subsidiary company closely connected to its business, also disclose relevant information on these companies for each matter to be stated or in a comprehensive manner.
 - (c) If the reporting company refers to both consolidated and single-company financial statements as financial documents in the annual securities report, follow the instructions below:
 - (i) In the case where the reporting company is required pursuant to Article 131, paragraph (1) or (2) of the Regulation on Financial Statements to comply with the terms, forms and preparation methods in its home

country or an area outside Japan which is not its home country, disclose relevant information in the same manner as under (a) if the financial documents to be prepared in its home country or an area outside Japan which is not its home country mainly consist of consolidated financial statements, or in the same manner as under (b) if the documents mainly consist of single-company financial statements.

(ii) In the case where the reporting company is required pursuant to Article 131, paragraph (3) or (4) of the Regulation on Financial Statements to comply with the terms, forms and preparation methods designated by the Commissioner of the Financial Services Agency, disclose relevant information in the same manner as under (a).

(2) Company name

State the company name written in the original language in parentheses.

(3) Title and name of representative person

State the title and name of a person duly authorized to submit the semiannual securities report.

(4) Name of agent

State the name of the person domiciled in Japan who is authorized to represent the reporting company for any acts related to the submission of the semiannual securities report (hereinafter referred to as an "agent" in (4); if the agent is a corporation, the name of the corporation and its representative person) (in the case of submission of the semiannual securities report in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the signature of the agent (if the agent is a corporation, the signature of its representative person) is to be affixed below "Name of agent").

(5) Name of contact person

State the name of the person domiciled in Japan who is appointed to receive instructions from or who communicates with the Director-General of the Kanto Local Finance Bureau.

(6) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.

(7) Outline of legal system, etc. in home country

During the relevant semiannual period, if there was a change in the company system in the home country, state, etc. of the reporting company, systems provided in articles of incorporation, etc. of the reporting company, foreign exchange control system, or tax treatment, state the outline thereof.

(8) Transition of major management indicators, etc.

Disclose relevant information in the same manner as under Instructions on Preparation (5) of Form 5.

(9) Details of business

Disclose relevant information in the same manner as under Instructions on Preparation (6) of Form 5.

(10) Outline of associated companies

Disclose relevant information in the same manner as under Instructions on

- Preparation (7) of Form 5.
- (11) Company's employees
Disclose relevant information in the same manner as under Instructions on Preparation (8) of Form 5.
- (12) Business management policy, business management environment, problems to be dealt with, etc.
Disclose relevant information in the same manner as under Instructions on Preparation (9) of Form 5.
- (13) Business-related risks, etc.
Disclose relevant information in the same manner as under Instructions on Preparation (10) of Form 5.
- (14) Management's discussion and analysis of financial position, operating results, and cash flow status
Disclose relevant information in the same manner as under Instructions on Preparation (11) of Form 5.
- (15) Material contracts, etc. for business management
Disclose relevant information in the same manner as under Instructions on Preparation (12) of Form 5.
- (16) Research and development activities
Disclose relevant information in the same manner as under Instructions on Preparation (13) of Form 5.
- (17) Outline of facilities and equipment
Disclose relevant information in the same manner as under Instructions on Preparation (14) and (15) of Form 5.
- (18) Total number of shares and other information
Disclose relevant information in the same manner as under Instructions on Preparation (41) of Form 7.
- (18-2) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change
- a. If the company issues multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose relevant information for each class.
 - b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other value equivalent thereto.
- (19) Status of total number of issued shares, stated capital, etc.
- a. State the increase or decrease in the total number of issued shares and stated capital during the relevant semiannual period for each class of shares.
For the increase or decrease in the amount of stated capital, any increase or decrease of which amount is 10 percent or more of the stated capital as of the last day of the relevant semiannual period is to be disclosed individually, but any increase or decrease of which amount is less than 10 percent may be disclosed collectively as the amount of increase and the amount of decrease for the semiannual period.
 - b. For the increase in the total number of issued shares and stated capital by

the issuance of new shares, state the manner of issuance of new shares (for example, whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders) outside the space.

In the case of merger, disclose the name of the counterparty to merger and merger ratio outside the space.

For the increase in the total number of issued shares and stated capital by way of exercise share options, disclose the total amount for the relevant semiannual period, and state such fact outside the space.

For the decrease in the total number of issued shares and stated capital, disclose the reason, capital reduction ratio, etc. outside the space.

- c. If the company issues share options, add a note of the outstanding share options as of the last day of the relevant semiannual period, the issue price of shares to be issued by the exercise of share options, and the amount to be incorporated into stated capital.
- d. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) during the relevant semiannual period as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details thereof outside the space.

(20) Information on major shareholders

- a. For registered shares with voting rights as of the end of the relevant semiannual period (including shares held in another person's name (or under a fictitious name)) and bearer shares with voting rights known to the company, disclose about 10 major shareholders holding the largest number of shares in descending order. However, a shareholder holding less than one percent of the total number of issued shares needs not be disclosed.

If the company issues two or more classes of shares with different numbers of voting rights, also disclose about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality (meaning the municipality provided in Article 21, paragraph (2), and including the equivalent in a foreign country) level.

- b. During the relevant semiannual period, if there has been any change to major shareholders, set down such fact in the notes.

(21) Company's officers

- a. Fill in this space if, after the submission date of the annual securities report for the previous business year but before the submission date of the semiannual securities report, there was a change in any officer (meaning a director, company auditor, and other workers with the equivalent authority related to the policy decision or execution of business; hereinafter the same applies in this Form).

- b. State the changed number of officers by gender, and state the ratio of female officers in parentheses.
- c. For a newly appointed officer, state the title, name, date of birth, brief biographical outline of major points in the career, term of office, the class and number of shares held, and the date of assumption of office.
- d. For a retired officer, state the title, name, and the retirement date.
- e. For a change in the title of an officer, state the name of the officer, the new and old titles, and the date of the change.
- f. If the company issues shares of different classes with different provisions and conditions, and any officer has been appointed by shareholders of such class, set down such fact in the notes outside the space.

(22) Status of accounting

State which of the provisions of Article 76, paragraph (1), (2), or (3) of the Regulation on Interim Financial Statements apply to the interim financial statements.

(23) Interim financial documents

a. Refer to the following interim financial documents:

- (a) If the interim financial documents of the reporting company disclosed in an area outside Japan are determined as not impairing the public interest or protection of investors pursuant to Article 76, paragraph (1) or (2) of the Regulation on Interim Financial Statements, refer to the interim financial documents according to the following category.

In this case, the types of interim financial documents (meaning an interim balance sheet, interim profit and loss statement, etc.) follow the types of documents required to be disclosed in the relevant area (the same applies in (b)).

- (i) In the case where only interim consolidated financial statements are disclosed in the relevant area: interim consolidated financial statements
- (ii) In the case where only interim single-company financial statements are disclosed in the relevant area: interim single-company financial statements
- (iii) In the case where both interim consolidated financial statements and interim single-company financial statements are disclosed in the relevant area: interim consolidated financial statements and interim single-company financial statements
- (b) In the case that an instruction was given as to the terminologies, forms, and preparation methods of financial documents pursuant to Article 76, paragraph (3) of the Regulation on Interim Financial Statements, refer to the interim financial documents prepared in accordance with the instruction.

b. Refer to the interim financial documents for the current business year and the interim financial documents for the previous business year (if the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements or Article 3-2 of the Regulation on Interim Financial Statements is included, the interim financial documents for the current business year), and make comparison.

(24) Other

- a. After the end of the relevant semiannual period but before the submission date of the semiannual securities report, if any fact giving rise to, or certainly expected to give rise to, significant changes in assets and liabilities or material impact on profit and loss occurred, state the outline of such fact. However, disclosure may be omitted for any information already contained in an extraordinary report or another part of this semiannual securities report.
- b. During the relevant semiannual period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline thereof.

(25) Changes in foreign exchange rates

State the changes in exchange rates of the currency used for the representation of interim financial documents and the Japanese currency.

Disclosure of the exchange rates of the currency used for the representation of interim financial documents and the Japanese currency may be omitted if they are publicized on two or more daily newspapers publicizing matters related to current affairs in Japan during the relevant semiannual period.

(26) Reference information related to reporting company

- a. Between the day of commencement of the relevant semiannual period and the submission date of the semiannual securities report, if any documents referred to in the items of Article 25, paragraph (1) of the Act are submitted, state the names and dates of submission of the documents.
- b. If an extraordinary report is contained in the documents, also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- c. If an amendment report is contained in the documents, also state the name of the document to which the amendment report relates.

(27) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the end of the relevant semiannual period of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(28) Matters related to guarantor company which is a company subject to continuous disclosure

- a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the annual securities report on the latest business year of the guarantor company already submitted as of the submission date of this semiannual securities report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the quarterly securities report (if there are two or more quarterly securities

reports, meaning the latest one) or semiannual securities report), an extraordinary report subsequently submitted, and their amendment reports.

If the annual securities report on the latest business year of the guarantor company as of the submission date of this semiannual securities report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of this semiannual securities report falls is expected to be submitted without delay after the submission of this report, add a note of such fact.

- c. For "(ii) Extraordinary report," add a note of the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- d. For "(iii) Amendment report," add a note of the name of the document to which the amendment report relates.

(29) Matters related to guarantor company which is not a company subject to continuous disclosure

- a. Fill in this space if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
- b. State the company name, representative person's title, and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year as of the submission date of this semiannual securities report, in the same manner as under "Part I. Company information," "Section 1. Outline of legal system, etc. in home country" through "Section 6. Status of accounting" of Form 8. However, if the guarantor company's business year is one year, and if this semiannual securities report is submitted after the elapse of about nine months from the date of commencement of the business year of the guarantor company in which the submission date of this semiannual securities report falls, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in the same manner as under "Part I. Company information," "Section 1. Outline of legal system, etc. in home country" through "Section 6. Status of accounting" of this Form.

(30) Information on companies other than guarantor company

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, etc., other than guarantor companies, judged to have material impact on investment decisions.

- a. For "1. Reason for necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, the total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed or the authorized financial instruments firms association with which the securities are registered.

- b. For "2. Matters related to the company which is a company subject to continuous disclosure" and "3. Matters related to the company which is not a company subject to continuous disclosure," disclose relevant information in the same manner as under Part II, "Section 1. Information on guarantor company," "2. Matters related to guarantor company which is a company subject to continuous disclosure" and "3. Matters related to guarantor company which is not a company subject to continuous disclosure."

(31) Information on indices, etc.

Disclose information on indices, etc. judged to have material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for necessity of disclosure of information on the indices, etc.," disclose the reasons and the details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five business years (or, if one business year consists of six months, 10 business years), as well as the monthly highest/lowest values of the indices, etc. for the current semiannual period.

(32) Replacement of terms

If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "company name," "location of head office," "corporate bonds," "enterprise," and "company" with "name of medical care corporation," "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.

(33) Special exception related to social medical care corporation bond certificates

If the reporting entity is an issuer of social medical care corporation bond certificates, for items in "Part I. Company information," "Section 1. Outline of legal system, etc. in home country," disclose relevant information in the same manner as under Instructions on Preparation (68) of Form 7. In addition, for items in "Part I. Company information," "Section 3. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose relevant information in the same manner as under Instructions on Preparation (88) of Form 2. State information by replacing the term "latest business year" in Instructions on Preparation (88) of Form 2 with "latest interim accounting period."

Form 10-2

[Cover page]

[Document to be submitted]

Extraordinary report

[Authority to which this document is to be submitted]

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Company name]

[Title and name of representative person]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Telephone number]

[Name of contact person]

[Contact address]

[Telephone number]

[Place for public inspection]

Name:

(Location)

1. [Reason for submission]

2. [Contents of report] (6)

(Instructions on Preparation)

(1) Except for the following, disclose relevant information in the same manner as in Form 5-3.

(2) With regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.

(3) If an amount denominated in non-Japanese currency is converted into Japanese currency, set down in the notes the criteria of conversion used for the conversion. In this case, the conversion is to be based on the exchange rate on a reference date, and the notes on the criteria for conversion should include the reference date, exchange rate, type of exchange quotation, and other necessary information concerning the exchange rate.

(4) Replacement of terms

If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "company name" and "location of head office" in this Form with "name of medical care corporation" and "location of principal office," respectively.

(5) In the case of submission of a foreign company ad hoc report pursuant to Article 24-5, paragraph (15) of the Act, title the document to be submitted "Foreign company ad hoc report."

(6) In the case of submission of a foreign company ad hoc report pursuant to Article 24-5, paragraph (15) of the Act, state the contents of report in English.

Form 10-4

[Cover page]

[Document to be submitted]

Status report of a foreign parent
company

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local Finance
Branch Bureau)

[Submission date]

[Business year]

_____ th period (from _____ to _____)

[Company name]

[Title and name of representative person]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Name of contact person]

[Contact address]

[Telephone number]

[Name of reporting subsidiary company] (1)

[Title and name of representative person of reporting subsidiary company]

[Location of head office of reporting subsidiary company]

[Place for public inspection]

Name:

(Location)

(Instructions on Preparation)

Except for the following, disclose relevant information in the same manner as in
Form 8.

(1) Disclose information on a reporting subsidiary company whose parent
company, etc. is the reporting company.

Form 14

[Cover page]

[Shelf registration number]

[Document to be submitted]

[Authority to which this document is to be submitted]

Shelf registration statement

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Company name]

[Title and name of representative person]

[Location of head office]

[Name of agent] (2)

[Address or location of agent]

[Telephone number]

[Name of contact person]

[Contact address]

[Telephone number]

[Type of securities for public offering (secondary distribution) subject to shelf registration] (3)

[Planned issue period] (4)

From the scheduled date for the shelf registration to come into effect under this shelf registration statement () through the date on which years elapse therefrom ()

[Planned amount of issue or maximum amount of outstanding balance] (5)

[Matters related to stabilizing transactions] (6)

[Place for public inspection] (7)

Name:

(Location)

Part I [Information on securities] (8)

Section 1. [Terms and conditions of public offering]

Matters other than those specified below will be stated in "amended shelf registration statement" or "shelf registration supplements" each time securities are caused to be acquired by public offering.

1. [Public offering of shares]

(1) [Shares to be newly issued]

(2) [Methods and conditions for public offering of shares]

(i) [Method for public offering]

(ii) [Conditions for public offering]

(3) [Outline of underwriting of shares]

2. [Public offering of share option certificates]

3. [Public offering of corporate bonds (excluding short-term corporate bonds)]

4. [Public offering of commercial papers and short-term corporate bonds]

5. [Public offering of foreign negotiable certificates of deposit]

6. [Purpose of use of proceeds from new issuance]

(1) [Amount of proceeds from new issuance]

(2) [Purpose of use of proceeds]

Section 2. [Terms and conditions of secondary distribution]

Matters other than those specified below will be stated in "amended shelf registration statement" or "shelf registration supplements" each time securities are caused to be acquired by secondary distribution.

1. [Securities for secondary distribution]

(1) [Shares for secondary distribution]

(2) Share option certificates for secondary distribution

(3) [Corporate bonds for secondary distribution (excluding short-term corporate bonds)]

(4) [Commercial papers for secondary distribution and short-term corporate bonds for secondary distribution]

(5) [Foreign negotiable certificates of deposit for secondary distribution]

2. [Conditions for secondary distribution]

Section 3. [Other matters to be stated]

Part II. [Reference information] (9)

Section 1. [Reference documents]

For the matters set forth in Article 5, paragraph (1), item (ii) of the Act such as a brief outline of the company and its business, refer to the following documents.

1. [Annual securities report and its attached documents]

Business year, th period (from _ to), submitted to the Director-General of the Kanto Local Finance Bureau on .

Business year, th period (from to), scheduled to be submitted to the Director-General of the Kanto Local Finance Bureau no later than .

2. [Quarterly securities report or semiannual securities report]

Business year, th period, th quarter (periods in total) (from to), submitted to the Director-General of the Kanto Local Finance Bureau on .

Business year, th period, th quarter (periods in total) (from to), scheduled to be submitted to the Director-General of the Kanto Local Finance Bureau no later than .

3. [Extraordinary report]

After the submission of an annual securities report referred to in 1. but before the submission date of this shelf registration statement (date:), an extraordinary report to the Director-General of the Kanto Local Finance Bureau was submitted on .

4. [Foreign company report and its supplementary documents]

Business year, th period (from to), submitted to the Director-General of the Kanto Local Finance Bureau on .

Business year, th period (from to), scheduled to be submitted to the Director-General of the Kanto Local Finance Bureau no later than .

5. [Foreign company quarterly securities report and its supplementary documents, as well as foreign company semiannual securities report and its supplementary documents]

Business year, th period, th quarter (periods in total) (from to), submitted to the Director-General of the Kanto Local Finance Bureau

on .

Business year, th period, th quarter (periods in total) (from to), scheduled to be submitted to the Director-General of the Kanto Local Finance Bureau no later than .

6. [Foreign company ad hoc report]

After the submission of a foreign company report and its supplementary documents referred to in 4. but before the submission date of this shelf registration statement (date:), a foreign company ad hoc report to the Director-General of the Kanto Local Finance Bureau was submitted on .

7. [Amendment report]

An amendment report (an amendment report related to above) was submitted to the Director-General of the Kanto Local Finance Bureau on .

Section 2. [Supplementary information to reference documents] (10)

Section 3. [Place of public inspection of reference documents]

Name

(Location)

Part III. [Information on guarantor company, etc.] (11)

(Instructions on Preparation)

(1) General instructions

- a. With regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- b. If an amount denominated in non-Japanese currency is converted into Japanese currency, set down in the notes the criteria of conversion used for the conversion.

(2) Name of agent

State the name of the person domiciled in Japan who is authorized to represent the reporting company for any acts related to the submission of the shelf registration statement (hereinafter referred to as an "agent" in (2); if the agent is a corporation, the name of the corporation and its representative person) (in the case of submission of the shelf registration statement in writing pursuant to Article 27-30-5, paragraph (1) of the Act, also the signature of the agent (if the agent is a corporation, the signature of its representative person) is to be affixed below "Name of agent").

(3) Type of securities for public offering (secondary distribution) subject to shelf registration

State the type of securities scheduled for public offering or secondary distribution under shelf registration. If the securities are corporate bond certificates, etc. with share options subject to exercise value change, state such fact along with the type of the securities.

(4) Planned issue period

- a. State either one year or two years depending on the period scheduled for public offering or secondary distribution under shelf registration.
- b. For the scheduled date for the shelf registration to come into effect, state the day when the period, designated by the Director-General of the Kanto Local Finance Bureau on finding that the particulars set forth in Article 5,

paragraph (1), item (ii) of the Act with regard to the shelf registration holder are already widely available to the public pursuant to Article 8, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 23-5, paragraph (1) of the Act, elapses from the submission date of the shelf registration statement.

(5) Planned amount of issue or maximum amount of outstanding balance

State whichever of "planned amount of issue" or "maximum amount of outstanding balance" was chosen for the issue value or distribution value of securities scheduled for public offering or secondary distribution under shelf registration, and state the "total amount" or "maximum amount" thereof.

If "maximum amount of outstanding balance" was chosen and the type of securities scheduled for public offering under shelf registration is corporate bond certificates, state the date and amount of redemption of those corporate bonds issued through public offering before the submission date of this shelf registration statement which are scheduled to be redeemed within the planned issue period stated in this shelf registration statement.

(6) Matters related to stabilizing transactions

If there is a possibility of any stabilizing transactions provided in Article 20, paragraph (1) of the Order, state the matters set forth in the items of Article 21 of the Order (or, in cases where there is a possibility of any transactions equivalent to a stabilizing transaction in the area outside Japan, matters equivalent thereto).

(7) Place for public inspection

State the location of the major branch office or financial instruments exchange where documents are to be made available for public inspection.

(8) Information on securities

Disclose relevant information in the same manner as under Part I of Form 15. However, disclosure of all or part of the matters to be stated may be omitted, except for the names of the principal financial instruments business operators that plan to underwrite the securities.

(9) Reference information

- a. If an extraordinary report or foreign company ad hoc report is contained in the reference documents, add a note of the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3), or Article 19-2.
- b. If an amendment report is contained in the reference documents, state the name of the document to which the amendment report relates.
- c. Between the submission date of an annual securities report, quarterly securities report, semiannual securities report, foreign company report, foreign company quarterly securities report, or foreign company semiannual securities report (hereinafter referred to as "annual securities report, etc." in c through e) as reference documents and the submission date of the shelf registration statement, if there is any change or other event in relation to the "Business-related risks, etc." specified in the annual securities report, etc., state such fact and the details thereof in a specific and easy-to-understand manner.

- d. If the annual securities report, etc. as reference documents contain any prospective matters or if the company newly discloses prospective matters, state that these matters are based on the judgment as of the submission date of the shelf registration statement.
- e. In the case of stating the due date for the submission of the same type of documents as an annual securities report, etc. pursuant to Article 23-4, paragraph (1) of the Act, state the due date for the submission of the annual securities report, etc. to be submitted during the planned issue period in "1. Annual securities report and its attached documents," "2. Quarterly securities report or semiannual securities report," "4. Foreign company report and its supplementary documents," and "5. Foreign company quarterly securities report and its supplementary documents, as well as foreign company semiannual securities report and its supplementary documents."

(10) Supplementary information to reference documents

- a. In the case where the reference document is a foreign company report and its supplementary documents, a Japanese translation is to be stated for the matters stated in these documents which are equivalent to the matters to be stated in the items of Forms 8 and 9 that are deemed necessary and appropriate for the public interest or investor protection by the reporting entity (limited to the items other than those set forth in the items of Article 17-3, paragraph (2)).
- b. In the case where the reference documents contain an amendment report for a foreign company report and its supplementary documents, a foreign company quarterly securities report and its supplementary documents, a foreign company semiannual securities report and its supplementary documents, and an amendment report for these reports, disclose relevant information in the same manner as under a.

(11) Information on guarantor company, etc.

If corporate bonds scheduled for public offering or secondary distribution under shelf registration are planned to be guaranteed, disclose information on the company that is planned to provide the guarantee in the same manner as under "Part III. Information on guarantor company, etc. of reporting company" and "Part IV. Special information," "Section 3. Latest financial statements or financial documents of guarantor companies and linked subsidiary companies" of Form 7. In addition, with regard to securities scheduled for public offering or secondary distribution under shelf registration, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, other than guarantor companies, judged to have material impact on investment decisions in the same manner as under "Part III. Information on guarantor company, etc. of reporting company," "Section 2. Information on companies other than guarantor company" of Form 7.