

企業内容等の開示に関する内閣府令 Cabinet Office Ordinance on the Disclosure of Corporate Affairs, etc.

(昭和四十八年一月三十日大蔵省令第五号)

(Ordinance of the Ministry of Finance No. 5 of January 30, 1973)

証券取引法第四条第一項ただし書、第二項ただし書及び第四項、第五条、第七条、第十三条第二項から第四項まで、第二十四条第一項から第三項まで、第二十四条の五第一項及び第二項、第二十五条第一項から第三項まで並びに証券取引法施行令第四条第一項及び第三項の規定に基づき、並びにこれらの法令を実施するため、有価証券の募集又は売出しの届出等に関する省令（昭和四十六年大蔵省令第三十二号）の全部を改正する省令を次のように定める。

Pursuant to the proviso to Article 4(1), the proviso to Article 4(2), the provisions of Article 4(4), Article 5, Article 7, Article 13(2) to (4) inclusive, Article 24(1) to (3) inclusive, Article 24-5(1) and (2), Article 25(1) to (3) inclusive of the Securities and Exchange Act, and the provisions of Article 4(1) and (3) of the Order for Enforcement of the Securities and Exchange Act, and for the purpose of enforcing that Act and that Order, a Ministerial Ordinance fully revising the Ordinance of the Ministry of Finance on Notification, etc. of Public Offerings or Secondary Distributions of Securities (Ordinance of the Ministry of Finance No. 32 of 1971) is hereby enacted as follows.

(定義)

(Definitions)

第一条 この府令において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

Article 1 In this Cabinet Office Ordinance, the meanings of the terms listed in the following items are as prescribed respectively in those items:

一 有価証券 金融商品取引法（昭和二十三年法律第二十五号。以下「法」という。）第二条第一項に規定する有価証券及び同条第二項の規定により有価証券とみなされる権利のうち、次に掲げるもの（法第五条第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する特定有価証券に該当するものを除く。）をいう。

(i) Securities: among the Securities defined in Article 2(1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") and the rights regarded as Securities pursuant to paragraph (2) of that Article, those listed in the following sub-items (excluding those falling under the category of Regulated Securities as defined in Article 5(1) of the Act (including where this is applied mutatis mutandis pursuant to Article 27

of the Act; the same shall apply hereinafter));

イ 金融商品取引法施行令（昭和四十年政令第三百二十一号。以下「令」という。）第二条の八に規定するもの

(a) those defined in Article 2-8 of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order");

ロ 法第二条第一項第五号に掲げるもの

(b) those listed in Article 2(1)(v) of the Act;

ハ 法第二条第一項第七号に掲げるもの

(c) those listed in Article 2(1)(vii) of the Act;

ニ 法第二条第一項第九号に掲げるもの

(d) those listed in Article 2(1)(ix) of the Act;

ホ 法第二条第一項第十七号に掲げるものであつて、イに掲げる有価証券の性質を有するもの

(e) those listed in Article 2(1)(xvii) of the Act which have the nature of the Securities listed in sub-item (a);

ヘ 法第二条第一項第十七号に掲げるものであつて、同項第五号、第七号又は第九号に掲げる有価証券の性質を有するもの

(f) those listed in Article 2(1)(xvii) of the Act which have the nature of the Securities listed in item (v), item (vii), or item (ix) of that paragraph;

ト 法第二条第一項第十九号に掲げるもの

(g) those listed in Article 2(1)(xix) of the Act;

チ 金融商品取引法第二条に規定する定義に関する内閣府令（平成五年大蔵省令第十四号。以下「定義府令」という。）第二条に規定するもの

(h) those defined in Article 2 of the Cabinet Office Ordinance on Definitions under Article 2 of the Financial Instruments and Exchange Act (Ordinance of the Ministry of Finance No. 14 of 1993; hereinafter referred to as the "Ordinance on Definitions");

リ 法第二条第一項第十七号に掲げるものであつて同項第十五号に掲げる有価証券の性質を有するもの

(i) those listed in Article 2(1)(xvii) of the Act which have the nature of the Securities listed in item (xv) of that paragraph;

ヌ 令第一条第一号に掲げるもの

(j) those listed in Article 1(i) of the Order;

ル 令第一条第二号に掲げるもの

(k) those listed in Article 1(ii) of the Order;

ヲ 法第二条第一項第二十号に掲げるものであつて、前各号に掲げる有価証券に係る権利を表示するもの

(l) those listed in Article 2(1)(xx) of the Act which indicate the rights pertaining to Securities listed in the preceding items;

ワ 有価証券信託受益証券（令第二条の三第三号に規定する有価証券信託受益証券

をいう。以下同じ。)のうち、受託有価証券(同号に規定する受託有価証券をいう。以下同じ。)がイからルまでに掲げるものであるもの

(m) Beneficiary Certificates of Securities in Trust (meaning Beneficiary Certificates of Securities in Trust as prescribed in Article 2-3(iii) of the Order; the same shall apply hereinafter) whose Entrusted Securities (meaning the Entrusted Securities as prescribed in that item; the same shall apply hereinafter) are those listed in sub-item (a) to sub-item (k) inclusive; and

カ 令第一条の三の四に規定するもの

(n) those defined in Article 1-3-4 of the Order.

二 有価証券の種類 法第二条第一項各号及び第二項各号に掲げる有価証券ごとに区分されたものをいう。この場合において、同条第一項第十七号に掲げる有価証券については、その性質の異なるごとに異なる種類とする。

(ii) Classes of Securities: the categorized classes for the Securities listed in the items of Article 2(1) and (2) of the Act. In this case, the Securities listed in paragraph (1)(xvii) of that Article shall be of different classes based on the differences in their natures;

二の二 社会医療法人債券 第一号イ又はホに掲げるものをいう。

(ii)-2 a Social Medical Care Corporation's Bond Certificates: those listed in item (i)(a) or (e);

三 社債券 法第二条第一項第五号に掲げるものをいい、同項第十七号に掲げる有価証券でこれと同じ性質を有するものを含む。

(iii) Corporate Bond Certificates: those listed in Article 2(1)(v) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

四 株券 法第二条第一項第九号に掲げる株券をいい、同項第十七号に掲げる有価証券でこれと同じ性質を有するものを含む。

(iv) Share Certificates: the Share Certificates listed in Article 2(1)(ix) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

四の二 優先出資証券 法第二条第一項第七号に掲げる優先出資証券をいい、同項第十七号に掲げる有価証券でこれと同じ性質を有するものを含む。

(iv)-2 Preferred Equity Investment Certificates: the Preferred Equity Investment Certificates listed in Article 2(1)(vii) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

五 新株予約権証券 法第二条第一項第九号に掲げる新株予約権証券をいい、同項第十七号に掲げる有価証券でこれと同じ性質を有するものを含む。

(v) Share Option Certificates: the Share Option Certificates listed in Article 2(1)(ix) of the Act, including Securities listed in item (xvii) of that paragraph which are of the same nature;

- 六 新株予約権付社債券 社債券のうち、新株予約権を付与されているものをいう。
- (vi) Certificates of Corporate Bonds with Share Options: among Corporate Bond Certificates, those to which share options have been attached;
- 六の二 カバードワラント 法第二条第一項第十九号に掲げるものをいう。
- (vi)-2 Covered Warrants: those listed in Article 2(1)(xix) of the Act;
- 六の三 預託証券 第一号ヲに掲げるものをいう。
- (vi)-3 Depository Receipts: those listed in item (i)(l);
- 六の四 コマーシャル・ペーパー 第一号チ又はリに掲げるものをいう。
- (vi)-4 Commercial Papers: those listed in item (i)(h) or (i);
- 六の五 外国譲渡性預金証書 第一号ヌに掲げるものをいう。
- (vi)-5 Foreign Negotiable Certificates of Deposit: those listed in item (i)(j);
- 六の六 学校債券 第一号ルに掲げるものをいう。
- (vi)-6 School Bond Certificates: those listed in item (i)(k);
- 六の七 学校貸付債権 第一号カに掲げるものをいう。
- (vi)-7 School Loan Claims: those listed in item (i)(n);
- 七 株式 株券に表示されるべき権利をいう。
- (vii) Shares: the rights that are to be indicated on Share Certificates;
- 七の二 優先出資 優先出資証券に表示されるべき権利をいう。
- (vii)-2 Preferred Equity Investment: the rights that are to be indicated on Preferred Equity Investment Certificates;
- 八 社債 社債券に表示されるべき権利をいう。
- (viii) Corporate Bonds: the rights that are to be indicated on Corporate Bond Certificates;
- 八の二 社会医療法人債 社会医療法人債券に表示されるべき権利をいう。
- (viii)-2 Social Medical Care Corporation Bonds: the rights that are to be indicated on Social Medical Care Corporation Bond Certificates;
- 九 新株予約権付社債 新株予約権証券に表示されるべき権利をいう。
- (ix) Corporate Bonds with Share Options: the rights that are to be indicated on Share Option Certificates;
- 九の二 オプション 法第二条第一項第十九号に規定するオプションをいう。
- (ix)-2 Options: Options as defined in Article 2(1)(xix) of the Act;
- 十 有価証券の募集 法第二条第三項に規定する有価証券の募集及び特定組織再編成発行手続（法第二条の二第四項に規定する特定組織再編成発行手続をいう。以下同じ。）をいう。
- (x) Public Offerings of Securities: Public Offerings of Securities as defined in Article 2(3) of the Act and the Specified Procedures Related to the Issuance of Securities During a Reorganization (meaning the Specified Procedures Related to the Issuance of Securities During a Reorganization as prescribed in Article 2-2(4) of the Act; the same shall apply hereinafter);
- 十一 有価証券の売出し 法第二条第四項に規定する有価証券の売出し（法第四条第一項第四号に掲げる有価証券の売出しを除く。）、法第四条第二項に規定する適格

機関投資家取得有価証券一般勧誘（法第二条第四項に規定する有価証券の売出しに該当するものを除く。）、法第四条第三項に規定する特定投資家等取得有価証券一般勧誘（法第二条第四項に規定する有価証券の売出しに該当するものを除く。以下同じ。）及び特定組織再編成交付手続（法第二条の二第五項に規定する特定組織再編成交付手続をいう。以下同じ。）をいう。

(xi) Secondary Distributions of Securities: Secondary Distributions of Securities as defined in Article 2(4) of the Act (excluding the Secondary Distribution of Securities listed in Article 4(1)(iv) of the Act), General Solicitations for Securities Acquired by Qualified Institutional Investors as defined in Article 4(2) of the Act (excluding those falling under the category of Secondary Distributions of Securities as prescribed in Article 2(4) of the Act), General Solicitations for Securities Acquired by Professional Investors, etc. as defined in Article 4(3) of the Act (excluding those falling under the category of Secondary Distributions of Securities as defined in Article 2(4) of the Act; the same shall apply hereinafter), and Specified Procedures Related to the Delivery of Securities During a Reorganization (meaning Specified Procedures Related to the Delivery of Securities During a Reorganization as prescribed in Article 2-2(5) of the Act; the same shall apply hereinafter);

十二 発行者 法第二条第五項に規定する発行者をいう。

(xii) Issuer: an Issuer as defined in Article 2(5) of the Act;

十三 引受人 法第十五条第一項（法第二十七条において準用する場合を含む。）に規定する引受人をいう。

(xiii) Underwriter: an Underwriter as defined in Article 15(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act);

十三の二 指定格付機関 格付機関のうち、金融庁長官がその格付実績、人的構成、組織、格付の方法及び資本構成その他発行者からの中立性に関する事項等を勘案して有効期間を定めて指定したものをいう。

(xiii)-2 Designated Rating Organizations: rating organizations that are designated by the Commissioner of the Financial Services Agency for a specified period, in consideration of their performance in rating, personnel structure, organization, rating method, capital structure, and other matters, etc. concerning their neutrality toward Issuers;

十四 有価証券届出書 法第二条第七項に規定する有価証券届出書のうち、法第五条第一項の規定によるものをいう。

(xiv) Securities Registration Statements: among the Securities Registration Statements set forth in Article 2(7) of the Act, those under Article 5(1) of the Act;

十四の二 組込書類 法第五条第三項（法第二十七条において準用する場合を含む。第九条の三において同じ。）の規定により有価証券届出書にとじ込まれる書類をいう。

(xiv)-2 Incorporated Documents: the documents to be inserted in the Securities Registration Statement pursuant to the provisions of Article 5(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 9-3);

十四の三 参照書類 法第五条第四項（法第二十七条において準用する場合を含む。第九条の四において同じ。）に規定する参照書類をいう。

(xiv)-3 Reference Documents: Reference Documents as defined in Article 5(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 9-4);

十五 目論見書 法第二条第十項に規定する目論見書をいう。

(xv) Prospectus: a Prospectus as defined in Article 2(10) of the Act;

十五の二 届出目論見書 法第十三条第一項（法第二十七条において準用する場合を含む。以下同じ。）の規定による目論見書（次号に掲げる目論見書を除く。）をいう。

(xv)-2 Reported Prospectus: the Prospectus under Article 13(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) (excluding Prospectuses listed in the following item);

十六 届出仮目論見書 法第十三条第一項の規定による目論見書のうち、当該目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が効力を生じる日前において使用するものをいう。

(xvi) Temporary Reported Prospectus: among the Prospectuses under Article 13(1) of the Act, those used in a Public Offering or Secondary Distribution of Securities related to said Prospectuses before the day on which the notification under Article 4(1) to (3) inclusive of the Act comes into effect;

十六の二 発行登録目論見書 法第二十三条の十二第二項（法第二十七条において準用する場合を含む。以下同じ。）において準用する法第十三条第一項の規定による目論見書のうち、法第二十三条の三第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する発行登録書又は法第二十三条の四（法第二十七条において準用する場合を含む。以下同じ。）の規定による訂正発行登録書に記載すべき内容を記載したもの（次号に掲げる目論見書を除く。）をいう。

(xvi)-2 Shelf Registration Prospectus: among the Prospectuses under Article 13(1) of the Act as applied mutatis mutandis pursuant to Article 23-12(2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter), those stating the contents that are to be stated in the Shelf Registration Statements set forth in Article 23-3(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) or in the amended Shelf Registration Statements under Article 23-4 of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) (excluding the Prospectus listed in the following

item);

十六の三 発行登録仮目論見書 法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、法第二十三条の三第一項に規定する発行登録書又は法第二十三条の四の規定による訂正発行登録書に記載すべき内容を記載したものであつて、かつ、法第二十三条の三第三項（法第二十七条において準用する場合を含む。）に規定する発行登録が効力を生じる日前において使用するものをいう。

(xvi)-3 Temporary Shelf Registration Prospectus: among the Prospectuses under Article 13(1) of the Act as applied mutatis mutandis pursuant to Article 23-12(2) of the Act, those stating the contents that are to be stated in the Shelf Registration Statements set forth in Article 23-3(1) of the Act or in the amended Shelf Registration Statements set forth in Article 23-4 of the Act, which are used before the day on which the shelf registration set forth in Article 23-3(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) comes into effect;

十六の四 発行登録追補目論見書 法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、法第二十三条の八第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する発行登録追補書類に記載すべき内容を記載したものをいう。

(xvi)-4 Supplementary Shelf Registration Prospectus: among the Prospectuses under Article 13(1) of the Act as applied mutatis mutandis pursuant to Article 23-12(2) of the Act, those stating the contents that are to be stated in the Shelf Registration Supplements defined in Article 23-8(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

十七 有価証券通知書 法第四条第六項の規定による通知書をいう。

(xvii) Written Notice of Securities: a written notice under Article 4(6) of the Act;

十七の二 発行登録通知書 法第二十三条の八第四項（法第二十七条において準用する場合を含む。第十四条の十一において同じ。）において準用する法第四条第六項の規定による通知書をいう。

(xvii)-2 Written Notice of Shelf Registration: a written notice under Article 4(6) of the Act as applied mutatis mutandis pursuant to Article 23-8(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 14-11);

十七の三 発行登録書 法第二十三条の三第一項に規定する発行登録書をいう。

(xvii)-3 Shelf Registration Statement: a Shelf Registration Statement as defined in Article 23-3(1) of the Act;

十七の四 発行登録追補書類 法第二十三条の八第一項に規定する発行登録追補書類をいう。

(xvii)-4 Shelf Registration Supplements: Shelf Registration Supplements as

defined in Article 23-8(1) of the Act;

十八 有価証券報告書 法第二十四条第一項（法第二十七条において準用する場合を含む。）に規定する有価証券報告書をいう。

(xviii) Annual Securities Report: an Annual Securities Report as defined in Article 24(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act);

十八の二 外国会社報告書 法第二十四条第八項（法第二十七条において準用する場合を含む。以下同じ。）に規定する外国会社報告書をいう。

(xviii)-2 Foreign Company Report: a Foreign Company Report as defined in Article 24(8) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

十八の三 確認書 法第二十四条の四の二第一項（法第二十四条の四の八第一項及び法第二十四条の五の二第一項において準用し、並びにこれらの規定を法第二十七条において準用する場合を含む。以下同じ。）に規定する確認書をいう。

(xviii)-3 Confirmation Letter: the Confirmation Letter defined in Article 24-4-2(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 24-4-8(1) and Article 24-5-2(1) of the Act and where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

十八の四 外国会社確認書 法第二十四条の四の二第六項（法第二十四条の四の八第一項及び第二十四条の五の二第一項において準用し、並びにこれらの規定を法第二十七条において準用する場合を含む。以下同じ。）において準用する法第二十四条第八項に規定する外国会社確認書をいう。

(xviii)-4 Foreign Company's Confirmation Letter: a Foreign Company's Confirmation Letter as defined in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act (including where it is applied mutatis mutandis pursuant to Article 24-4-8(1) and Article 24-5-2(1) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

十八の五 四半期報告書 法第二十四条の四の七第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する四半期報告書をいう。

(xviii)-5 Quarterly Securities Report: a Quarterly Securities Report as defined in Article 24-4-7(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

十八の六 外国会社四半期報告書 法第二十四条の四の七第六項（法第二十七条において準用する場合を含む。以下同じ。）に規定する外国会社四半期報告書をいう。

(xviii)-6 Foreign Company's Quarterly Securities Report: a Foreign Company's Quarterly Securities Report as defined in Article 24-4-7(6) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

十九 半期報告書 法第二十四条の五第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する半期報告書をいう。

(xix) Semiannual Securities Report: a Semiannual Securities Report as defined in Article 24-5(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

十九の二 臨時報告書 法第二十四条の五第四項（法第二十七条において準用する場合を含む。以下同じ。）に規定する臨時報告書をいう。

(xix)-2 Extraordinary Report: an Extraordinary Report as defined in Article 24-5(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

十九の三 外国会社半期報告書 法第二十四条の五第七項（法第二十七条において準用する場合を含む。）に規定する外国会社半期報告書をいう。

(xix)-3 Foreign Company's Semiannual Securities Report: a Foreign Company's Semiannual Securities Report as defined in Article 24-5(7) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

二十 自己株券買付状況報告書 法第二十四条の六第二項に規定する自己株券買付状況報告書をいう。

(xx) Share Buyback Report: a Share Buyback Report as defined in Article 24-6(2) of the Act;

二十の二 親会社等状況報告書 法第二十四条の七第一項（同条第六項及び法第二十七条において準用する場合を含む。以下同じ。）に規定する親会社等状況報告書をいう。

(xx)-2 Parent Company's Status Report, etc.: a Parent Company's Status Report, etc. as defined in Article 24-7(1) of the Act (including where it is applied mutatis mutandis pursuant to paragraph (6) of that Article and Article 27 of the Act; the same shall apply hereinafter);

二十の三 内国会社 第一号イ、ロ、ニ、チ、ル又はカに掲げる有価証券の発行者及び第一号ト、ヲ又はワに掲げる有価証券の発行者（会社に限る。）をいう。

(xx)-3 a Domestic Company: an Issuer of the Securities listed in item (i)(a), (b), (d), (h), (k), or (n) or an Issuer of the Securities (limited to a company) listed in item (i)(g), (l), or (m);

二十の四 外国会社 第一号ホ、へ、リ又はヌに掲げる有価証券の発行者（法第二条第一項第十七号に掲げるものであつて、同項第七号に掲げる有価証券の性質を有するものの発行者を除く。）及び第一号ト、ヲ又はワに掲げる有価証券の発行者（外国法人に限る。）をいう。

(xx)-4 a Foreign Company: an Issuer of the Securities listed in item (i)(e), (f), (i), or (j) (excluding an Issuer of the Securities listed in Article 2(1)(xvii) of the Act which have the nature of the Securities listed in item (vii) of that paragraph) or an Issuer of the Securities (limited to a foreign juridical person) listed in item (i)(g), (l), or (m);

二十の四の二 医療法人 第一号イ又はホに掲げる有価証券の発行者をいう。

(xx)-4-2 Medical Care Corporation: an Issuer of the Securities listed in item (i)(a) or (e);

二十の四の三 学校法人等 第一号ル又はカに掲げる有価証券の発行者をいう。

(xx)-4-3 Incorporated Educational Institution, etc.: an Issuer of the Securities listed in item (i)(k) or (n);

二十の五 指定法人 財務諸表等の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第五十九号。以下「財務諸表等規則」という。）第一条第一項に規定する指定法人をいう。

(xx)-5 Designated Juridical Person: a Designated Juridical Person as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Financial Statements, etc. (Ordinance of the Ministry of Finance No. 59 of 1963; hereinafter referred to as "Ordinance on Financial Statements, etc.");

二十の六 組合等 有価証券投資事業権利等（法第三条第三号に規定する有価証券投資事業権利等をいう。）の発行者をいう。

(xx)-6 Partnership, etc.: an Issuer of Rights in a Securities Investment Business, etc. (meaning the Rights in Securities Investment Business, etc. as prescribed in Article 3(iii) of the Act);

二十の六の二 組合契約 組合等に係る契約をいう。

(xx)-6-2 Partnership Agreement: the agreement concerning a Partnership, etc.;

二十の七 提出会社 第十四号及び第十七号から第二十号までに掲げる書類を提出する会社（指定法人を含む。）をいう。

(xx)-7 Reporting Company: a company (including a Designated Juridical Person) which submits the documents listed in item (xiv) and item (xvii) to item (xx) inclusive;

二十一 連結財務諸表 提出会社が内国会社（内国法人である指定法人を含む。以下同じ。）である場合には、連結財務諸表の用語、様式及び作成方法に関する規則（昭和五十一年大蔵省令第二十八号。以下「連結財務諸表規則」という。）第一条第一項に規定する連結財務諸表をいい、提出会社が外国会社（外国法人である指定法人を含む。以下同じ。）である場合には、当該提出会社とその子会社に相当するものとを連結した金融庁長官が認める財務計算に関する書類をいう。

(xxi) Consolidated Financial Statements: Consolidated Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 28 of 1976; hereinafter referred to as "Ordinance on Consolidated Financial Statements") where the Reporting Company is a Domestic Company (including a Designated Juridical Person that is a domestic corporation; the same shall apply hereinafter), and where the Reporting Company is a Foreign Company (including a Designated Juridical Person that is a foreign juridical person; the same shall apply hereinafter),

the financial and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof which have been consolidated and approved by the Commissioner of the Financial Services Agency;

二十一の二 四半期連結財務諸表 提出会社が内国会社である場合には、四半期連結財務諸表の用語、様式及び作成方法に関する規則（平成十九年内閣府令第六十四号。以下「四半期連結財務諸表規則」という。）第一条第一項に規定する四半期連結財務諸表をいい、提出会社が外国会社である場合には、当該提出会社とその子会社に相当するものとを連結した金融庁長官が認める財務計算に関する書類をいう。

(xxi)-2 Quarterly Consolidated Financial Statements: Quarterly Consolidated Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Quarterly Consolidated Financial Statements (Cabinet Office Ordinance No. 64 of 2007; hereinafter referred to as "Ordinance on Quarterly Consolidated Financial Statements") where the Reporting Company is a Domestic Company and where the Reporting Company is a Foreign Company, the finance and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof which have been consolidated and approved by the Commissioner of the Financial Services Agency;

二十一の二の二 中間連結財務諸表 提出会社が内国会社である場合には、中間連結財務諸表の用語、様式及び作成方法に関する規則（平成十一年大蔵省令第二十四号。以下「中間連結財務諸表規則」という。）第一条第一項に規定する中間連結財務諸表をいい、提出会社が外国会社である場合には、当該提出会社とその子会社に相当するものとを連結した金融庁長官が認める財務計算に関する書類をいう。

(xxi)-2-2 Interim Consolidated Financial Statements: Interim Consolidated Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Interim Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 24 of 1999; hereinafter referred to as "Ordinance on Interim Consolidated Financial Statements") where the Reporting Company is a Domestic Company, and where the Reporting Company is a Foreign Company, the financial and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof, which have been consolidated and approved by the Commissioner of the Financial Services Agency;

二十一の二の三 四半期財務諸表 提出会社が内国会社である場合には、四半期財務諸表等の用語、様式及び作成方法に関する規則（平成十九年内閣府令第六十三号。以下「四半期財務諸表等規則」という。）第一条第一項に規定する四半期財務諸表をいい、提出会社が外国会社である場合には、金融庁長官が認める財務計算に関する書類をいう。

(xxi)-2-3 Quarterly Financial Statements: Quarterly Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and

Preparation Methods of Quarterly Financial Statements, etc. (Cabinet Office Ordinance No. 63 of 2007; hereinafter referred to as "Ordinance on Quarterly Financial Statements, etc.") where the Reporting Company is a Domestic Company, and where the Reporting Company is a Foreign Company, the financial and accounting documents approved by the Commissioner of the Financial Services Agency;

二十一の二の四 中間財務諸表 提出会社が内国会社である場合には、中間財務諸表等の用語、様式及び作成方法に関する規則（昭和五十二年大蔵省令第三十八号。以下「中間財務諸表等規則」という。）第一条第一項に規定する中間財務諸表をいい、提出会社が外国会社である場合には、金融庁長官が認める財務計算に関する書類をいう。

(xxi)-2-4 Interim Financial Statements: the Interim Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Interim Financial Statements, etc. (Ordinance of the Ministry of Finance No. 38 of 1977; hereinafter referred to as "Ordinance on Interim Financial Statements, etc.") where the Reporting Company is a Domestic Company, and where the Reporting Company is a Foreign Company, the documents concerning finance and accounting which are approved by the Commissioner of the Financial Services Agency;

二十一の三 連結子会社 連結財務諸表規則第二条第四号に規定する連結子会社をいう。

(xxi)-3 Consolidated Subsidiary Company: a Consolidated Subsidiary Company as defined in Article 2(iv) of the Ordinance on Consolidated Financial Statements;

二十一の四 連結会社 連結財務諸表規則第二条第五号に規定する連結会社をいう。

(xxi)-4 Consolidated Companies: Consolidated Companies as defined in Article 2(v) of the Ordinance on Consolidated Financial Statements;

二十二 連結会計年度 連結財務諸表規則第三条第二項に規定する連結会計年度をいう。

(xxii) Consolidated Fiscal Year: a Consolidated Fiscal Year as defined in Article 3(2) of the Ordinance on Consolidated Financial Statements;

二十二の二 四半期連結会計期間 四半期財務諸表等規則第三条第五号に規定する四半期連結会計期間をいう。

(xxii)-2 Quarterly Consolidated Accounting Period: a Quarterly Consolidated Accounting Period as defined in Article 3(v) of the Ordinance on Quarterly Financial Statements, etc.;

二十二の三 中間連結会計期間 中間連結財務諸表規則第三条第二項に規定する中間連結会計期間をいう。

(xxii)-3 Interim Consolidated Accounting Period: an Interim Consolidated Accounting Period as defined in Article 3(2) of the Ordinance on Interim Consolidated Financial Statements;

二十二の四 四半期会計期間 四半期財務諸表等規則第三条第四号に規定する四半期会計期間をいう。

(xxii)-4 Quarterly Accounting Period: a Quarterly Accounting Period as defined in Article 3(iv) of the Ordinance on Quarterly Financial Statements, etc.;

二十三 企業集団 連結財務諸表規則第四条第一項第一号に規定する企業集団をいう。

(xxiii) Business Group: a Business Group as defined in Article 4(1)(i) of the Ordinance on Consolidated Financial Statements;

二十四 持分法 連結財務諸表規則第二条第八号に規定する持分法をいう。

(xxiv) Equity Method: the Equity Method as defined in Article 2(viii) of the Ordinance on Consolidated Financial Statements;

二十四の二 事業の種類別セグメント 連結財務諸表規則第十五条の二第一項に規定する区分をいう。

(xxiv)-2 Business Segments: the classification prescribed in Article 15-2(1) of the Ordinance on Consolidated Financial Statements;

二十五 所在地別セグメント 連結財務諸表規則第十五条の二第二項に規定する区分をいう。

(xxv) Geographical Segment: the classification prescribed in Article 15-2(2) of the Ordinance on Consolidated Financial Statements;

二十六 親会社 財務諸表等規則第八条第三項に規定する親会社をいう。

(xxvi) Parent Company: a Parent Company as defined in Article 8(3) of the Ordinance on Financial Statements, etc.;

二十七 子会社 財務諸表等規則第八条第三項に規定する子会社（同条第七項の規定により子会社に該当しないものと推定される特別目的会社を除く。）をいう。

(xxvii) Subsidiary Company: a Subsidiary Company as defined in Article 8(3) of the Ordinance on Financial Statements, etc. (excluding a Special Purpose Company that is presumed not to fall under the category of a Subsidiary Company pursuant to the provisions of paragraph (7) of that Article);

二十七の二 関連会社 財務諸表等規則第八条第五項に規定する関連会社をいう。

(xxvii)-2 Affiliated Company: an Affiliated Company as defined in Article 8(5) of the Ordinance on Financial Statements, etc.;

二十七の三 関係会社 財務諸表等規則第八条第八項に規定する関係会社をいう。

(xxvii)-3 Associated Company: an Associated Company as defined in Article 8(8) of the Ordinance on Financial Statements, etc.;

二十七の四 その他の関係会社 財務諸表等規則第八条第八項に規定するその他の関係会社をいう。

(xxvii)-4 Any Other Associated Company: Any Other Associated Company as defined in Article 8(8) of the Ordinance on Financial Statements, etc.;

二十七の五 関連当事者 財務諸表等規則第八条第十七項に規定する関連当事者をいう。

(xxvii)-5 Related Party: a Related Party as defined in Article 8(17) of the Ordinance on Financial Statements, etc.;

二十八 継続開示会社 有価証券届出書を提出しようとする会社（指定法人を含む。）のうち、当該提出の日前に有価証券届出書又は有価証券報告書を提出している会社（指定法人を含む。）をいい、法第二十四条第一項ただし書（法第二十七条において準用する場合を含む。第六条において同じ。）の規定により財務局長又は福岡財務支局長（以下「財務局長等」という。）の承認を受けたものを除く。

(xxviii) Companies Subject to Continuous Disclosure: among companies (including Designated Juridical Persons) that seek to submit Securities Registration Statements, the companies (including Designated Juridical Persons) that have submitted Securities Registration Statements or Annual Securities Reports before the date of said submission, excluding companies that have obtained approval from the Director-General of the Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as the "Director-General of the Local Finance Bureau, etc.") pursuant to the proviso to Article 24(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 6);

二十九 金融商品取引所 法第二条第十六項に規定する金融商品取引所をいい、本邦（外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第六条第一項第一号に規定する本邦をいう。以下同じ。）以外の地域において設立されている同じ性質を有するものを含む。

(xxix) Financial Instruments Exchange: Financial Instruments Exchanges as defined in Article 2(16) of the Act, including those that are established in an area outside Japan (meaning Japan as prescribed in Article 6(1)(i) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same shall apply hereinafter) and that are of the same nature as a Financial Instruments Exchange;

三十 算式表示 有価証券の発行価格又は売出価格を、一の金融商品市場の一の日における最終価格（当該有価証券が店頭売買有価証券（法第二条第八項第十号ハに規定する店頭売買有価証券をいう。以下同じ。）である場合にあっては、一の認可金融商品取引業協会（法第二条第十三項に規定する認可金融商品取引業協会をいう。以下同じ。）が公表する一の日における当該店頭売買有価証券の最終価格）等に一定率を乗ずる方式を用いて表示することをいう。

(xxx) Numerical Indication: using the method of multiplying a certain rate by the closing price on a single Financial Instruments Exchange Market on a single day to indicate the issue price or distribution price of Securities (where said Securities are Over-the-Counter Traded Securities (meaning Over-the-Counter Traded Securities as prescribed in Article 2(8)(x)(c) of the Act; the same shall apply hereinafter), the closing price of said Over-the-Counter Traded Securities on a single day that is publicized by a single Authorized Financial Instruments Firms Associations (meaning an Authorized Financial Instruments Firms Association as prescribed in Article

2(13) of the Act; the same shall apply hereinafter));

三十一 特別利害関係者等 次に掲げる者をいう。

(xxxii) Special Stakeholders, etc.: the persons listed in the following sub-items:

イ 当該会社（指定法人を含む。以下この号において同じ。）の特別利害関係者（当該会社の役員（役員持株会を含み、取締役、会計参与（会計参与が法人であるときは、その職務を行うべき社員を含む。）、監査役又は執行役（理事及び監事その他これらに準ずる者を含む。）をいう。以下この号において同じ。）、当該役員配偶者及び二親等内の血族（以下この号において「役員等」という。）、役員等が自己又は他人（仮設人を含む。ロにおいて同じ。）の名義により所有する株式（優先出資を含む。以下同じ。）又は出資に係る議決権が、会社の総株主等の議決権（法第二十九条の四第二項に規定する総株主等の議決権をいう。以下同じ。）の百分の五十を超えている会社、当該会社の関係会社並びに当該関係会社の役員をいう。以下この号において同じ。）

(a) Special Stakeholders (meaning the Officers (including shareholding officers and meaning a director, accounting advisor (where an accounting advisor is a juridical person, including the members who are to perform its duties), company auditor, or executive officer (including board members, auditors and any other persons equivalent thereto); hereinafter the same shall apply in this item) of the relevant company, the spouse and relatives by blood within the second degree of kinship of said Officers (hereinafter collectively referred to as "Officers, etc." in this item), or a company in which the Officer, etc. holds, in his/her own name or in another person's name (or under a fictitious name; the same shall apply in sub-item (b)), voting rights pertaining to Shares (including Preferred Equity Investment; the same shall apply hereinafter) or equity that exceed 50 percent of the Voting Rights Held by All the Shareholders, etc. (meaning the Voting Rights Held by All the Shareholders, etc. as prescribed in Article 29-4(2) of the Act; the same shall apply hereinafter) of the company, the Associated Company of such a company, and the officers of said Associated Company; hereinafter the same shall apply in this item)) of the relevant company (including a Designated Juridical Person; hereinafter the same shall apply in this item);

ロ 当該会社の株主（協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号。以下「優先出資法」という。）に規定する優先出資者を含む。第十九条及び第二十二条を除き、以下同じ。）で自己又は他人の名義をもつて所有する株式に係る議決権が多い順に十番目以内となる者

(b) a shareholder of the company (including Preferred Equity Investors as defined in the Act on Preferred Equity Investment by Cooperatively Structured Financial Institutions (Act No. 44 of 1993; hereinafter referred to as "Act on Preferred Equity Investment"); the same shall apply hereinafter, except in Article 19 and Article 22) who is within the top ten

shareholders in order of the amount of voting rights pertaining to the Shares of said company held in his/her own name or in another person's name;

ハ 当該会社の人的関係会社（人事、資金、取引等の関係を通じて、当該会社が、他の会社を実質的に支配している場合又は他の会社により実質的に支配されている場合における当該他の会社をいう。以下この号において同じ。）及び資本的関係会社（当該会社（当該会社の特別利害関係者を含む。）が他の会社の総株主等の議決権の百分の二十以上を実質的に所有している場合又は他の会社（当該他の会社の特別利害関係者を含む。）が当該会社の総株主等の議決権の百分の二十以上を実質的に所有している場合における当該他の会社をいう。以下この号において同じ。）並びにこれらの役員

(c) a Company with a Personal Relationship to the Relevant Company (meaning another company, where the relevant company materially controls said other company or where the relevant company is materially controlled by said other company through a relationship of personnel, funds, transactions, etc.; hereinafter the same shall apply in this item) and a Company with a Capital Relationship to the Relevant Company (meaning another company, where the relevant company (including Special Stakeholders in the relevant company) materially holds 20 percent or more of the Voting Rights Held by All the Shareholders, etc. of said other company or where the other company (including Special Stakeholders in said other company) materially holds 20 percent or more of the Voting Rights Held by All the Shareholders, etc. of the company; hereinafter the same shall apply in this item) and the Officers thereof; and

ニ 金融商品取引業者（法第二条第九項に規定する金融商品取引業者（法第二十八条第八項に規定する有価証券関連業を行う者に限る。）をいう。以下同じ。）及びその役員並びに金融商品取引業者の人的関係会社又は資本的関係会社

(d) a Financial Instruments Specialist (meaning a Financial Instruments Specialist as prescribed in Article 2(9) of the Act (limited to a person engaged in Securities Services as defined in Article 28(8) of the Act); the same shall apply hereinafter), Officers thereof, a Company with a Personal Relationship to the Financial Instruments Specialist or a Company with a Capital Relationship to the Financial Instruments Specialist;

三十二 特定投資家向け売付け勧誘等 法第二条第六項に規定する特定投資家向け売付け勧誘等をいう。

(xxxii) Offers to Sell, etc. Exclusively to Professional Investors: Offers to Sell, etc. Exclusively to Professional Investors as defined in Article 2(6) of the Act;

三十三 特定投資家向け有価証券 法第四条第三項に規定する特定投資家向け有価証券をいう。

(xxxiii) Securities for Professional Investors: Securities for Professional Investors as defined in Article 4(3) of the Act;

三十四 特定投資家向け取得勧誘 法第四条第三項第一号に規定する特定投資家向け取得勧誘をいう。

(xxxiv) Exclusive Solicitation of Professional Investors for Offers to Acquire:
Exclusive Solicitation of Professional Investors for Offers to Acquire as defined in Article 4(3)(i) of the Act;

三十五 特定証券等情報 法第二十七条の三十三に規定する特定証券等情報をいう。

(xxxv) Specified Information on Securities, etc.: Specified Information on Securities, etc. as defined in Article 27-33 of the Act; and

三十六 発行者等情報 法第二十七条の三十四に規定する発行者等情報をいう。

(xxxvi) Issuer's Information, etc.: Issuer's Information, etc. as defined in Article 27-34 of the Act.

(有価証券信託受益証券)

(Beneficiary Certificates of Securities in Trust)

第一条の二 令第二条の三第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 1-2 The matters specified by a Cabinet Office Ordinance, referred to in Article 2-3(iii) of the Order, shall be the following matters:

一 当該有価証券信託受益証券に係る信託財産に受託有価証券及び当該受託有価証券に係る受取配当金、利息その他の給付金以外の財産が含まれないこと。

(i) the trust property pertaining to the Beneficiary Certificates of Securities in Trust shall not include property other than the Entrusted Securities and the dividend income, interest, and other proceeds pertaining to said Entrusted Securities;

二 当該有価証券信託受益証券に係る受託有価証券が同一種類の有価証券（有価証券の発行者が同一で、定義府令第十二条第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が同一である有価証券をいい、次に掲げるすべての要件を満たすものを除く。）であること。

(ii) the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Securities in Trust shall be of the Same Class of Securities (meaning Securities whose Issuers are the same and for which the matters specified in the items of Article 12(1) of the Ordinance on Definitions in accordance with the category of Securities listed in each item are the same, and excluding Securities that satisfy both of the following requirements) as the relevant Securities:

イ 受託有価証券の発行者に適用される法令若しくは当該発行者の定款若しくは寄附行為その他これらに準ずるもの又は当該発行者の決定により受託者が受託有価証券の所有者として当該発行者が発行する有価証券の割当てを受ける権利の対象となる有価証券（ロにおいて「割当有価証券」という。）であること。

(a) that the Securities are ones through which the trustee is entitled to the right to receive an allotment of Securities issued by the Issuer of Entrusted

Securities as the holder of Entrusted Securities pursuant to the laws and regulations applied to the Issuer of Entrusted Securities, the articles of incorporation, the articles of endowment, or any other thing equivalent thereto of said Issuer, or by the decision of said Issuer (these Securities shall be referred to as "Allotted Securities" in sub-item (b)); and

ロ 受益者による受託者に対する割当有価証券の引受けの申込みの指図に基づき、当該受益者のために当該受託者が信託財産として所有する有価証券であること。

(b) that the Securities are ones which the trustee holds as trust property on behalf of the beneficiaries based on their instructions to the trustee to offer to subscribe for Allotted Securities.

三 各受益権の内容が、各受託有価証券に係る権利の内容に応じて均等であること。

(iii) the content of each beneficial interest is equivalent in accordance with the content of the rights pertaining to each Entrusted Security;

四 受益権の内容に含まれる受託有価証券に係る権利の行使手続及び当該受託有価証券の発行者による当該受託有価証券に係る通知、報告その他書類の送付に関する手続の受託者に対する通知方法が規定されていること。

(iv) the procedures for exercising rights pertaining to Entrusted Securities that are contained in the content of beneficial interest and the method by which the Issuer of said Entrusted Securities is to notify the trustee of the procedures concerning sending notices, reports, and other documents pertaining to said Entrusted Securities has been prescribed; and

五 受託有価証券に係る権利の内容と異なる内容の受益権が発行されないこと。

(v) beneficial interest whose content is different from the content of the rights pertaining to Entrusted Securities, will not be issued.

(届出を要しない有価証券の募集又は売出し)

(Public Offerings and Secondary Distributions of Securities for Which Notifications May Be Omitted)

第二条 令第二条の十二に規定する内閣府令で定める条件は、当該有価証券の譲渡が禁止される旨の制限が付されていることとする。

Article 2 (1) The conditions specified by a Cabinet Office Ordinance, referred to in Article 2-12 of the Order, shall be that a restriction prohibiting the transfer of the Securities has been imposed.

2 令第二条の十二に規定する内閣府令で定めるものは、新株予約権証券の発行者である会社が他の会社の発行済株式の総数を所有する場合における当該他の会社とする。

(2) The company specified by a Cabinet Office Ordinance, referred to in Article 2-12 of the Order, shall be, where a company that is an Issuer of Share Option Certificates holds all of the issued shares of another company, said other company.

3 法第四条第一項第五号に規定する発行価額又は売出価額の総額が一億円未満の有価証券の募集又は売出しで内閣府令で定めるものは、次に掲げるもの以外の募集又は売

出しとする。

(3) The Public Offerings or Secondary Distributions of Securities whose total issue value or total distribution values are less than 100 million yen and which are specified by a Cabinet Office Ordinance, referred to in Article 4(1)(v) of the Act, shall be Public Offerings or Secondary Distributions of Securities other than those listed in the following items:

一 募集又は売出しに係る有価証券が新株予約権証券である場合で、当該新株予約権証券の発行価額又は売出価額の総額に当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を合算した金額が一億円以上となる場合における当該募集又は売出し

(i) where the Securities in a Public Offering or Secondary Distribution are Share Option Certificates, and where the amount obtained by adding up the total issue value or total distribution value of said Share Option Certificates and the total amount to be paid in on the exercise of share options pertaining to said Share Option Certificates is 100 million yen or more, said Public Offering or Secondary Distribution of Securities;

二 募集又は売出しに係る有価証券の発行価額又は売出価額の総額（当該有価証券が新株予約権証券である場合には、当該新株予約権証券の発行価額又は売出価額の総額に当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を合算した金額。以下この条、第九条の二第二号から第五号まで及び第十九条第二項第一号から第二号の二までにおいて同じ。）に、当該募集又は売出しを開始する日前一年以内に行われた募集又は売出し（法第四条第一項の規定による届出をしたもの及び当該届出前にしたもの並びに法第二十三条の八第一項の規定による発行登録追補書類を提出したものと並びに当該提出前にしたものを除く。）に係る当該有価証券と同一の種類の有価証券（この条において新株予約権付社債券は、第一条第二号の規定にかかわらず、同条第一号ニに掲げる有価証券と同一の種類の有価証券とみなす。）の発行価額又は売出価額の総額を合算した金額が一億円以上となる場合における当該募集又は売出し

(ii) where the amount obtained by adding up the total issue value or total distribution value of the Securities in a Public Offering or Secondary Distribution (where said Securities are Share Option Certificates, the amount obtained by adding up the total issue value or total distribution value of said Share Option Certificates and the amount to be paid in on the exercise of share options pertaining to said Share Option Certificates; hereinafter the same shall apply in this Article, Article 9-2(ii) to (v) inclusive, and Article 19(2)(i) to (ii)-2 inclusive) and the total issue value or total distribution value of Securities of the same class (notwithstanding the provisions of Article 1(ii), Certificates of Corporate Bonds with Share Options in this Article shall be deemed to be of the same class of Securities as the Securities listed in item (i)(d) of that Article) that were subject to a Public Offering or Secondary Distribution that took place within one year prior to

the day on which the aforementioned Public Offering or Secondary Distribution will begin (excluding Public Offerings or Secondary Distributions for which a notification under Article 4(1) of the Act was given and which took place prior to said notification, and Public Offerings or Secondary Distributions for which Shelf Registration Supplements under Article 23-8(1) of the Act were submitted and which took place prior to said submission) is 100 million yen or more, said Public Offering or Second Distribution;

三 募集（令第一条の六第一号で定める要件に該当することにより募集に該当することとなつた場合に限る。）に係る有価証券の発行価額の総額に、当該有価証券の発行される日以前六月以内に発行された同号に規定する同種の新規発行証券の発行価額の総額を合算した金額が一億円以上となる場合における当該募集

(iii) where the amount obtained by adding up the total issue value of the Securities in a Public Offering (limited to cases where such has come to fall under the category of a Public Offering by satisfying the requirements prescribed in Article 1-6(i) of the Order) and the total issue value of Newly Issued Securities of the Same Class as defined in that item that were issued within six months prior to the day on which said Securities will be issued is 100 million yen or more, said Public Offering of Securities;

四 同一の種類の有価証券でその発行価額又は売出価額の総額が一億円未満である二組以上の募集又は売出しが並行して行われ、かつ、これらの募集又は売出しに係る有価証券の発行価額又は売出価額の総額の合計額が一億円以上となる場合におけるそれぞれの募集又は売出し

(iv) where two or more sets of Public Offerings or Secondary Distributions for Securities of the same class that have a total issue value or total distribution value of less than 100 million yen take place at the same time, and where the total amount of the total issue value or total distribution value of the Securities in those Public Offerings or Secondary Distributions is 100 million yen or more, said Public Offerings or Secondary Distributions of Securities;

五 発行価額若しくは売出価額の総額が一億円以上である有価証券の募集若しくは売出し又は第二号に規定する募集若しくは売出しと並行して行われるこれらの募集又は売出しに係る有価証券と同一の種類の有価証券の募集又は売出し

(v) a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution of Securities whose total issue value or distribution value is 100 million yen or more, or a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution as defined in item (ii) that will take place at the same time as said Public Offering or Secondary Distribution;

六 法第十条第一項（法第二十七条において準用する場合を含む。）の規定による届出の効力の停止の処分又は法第十一条第一項（法第二十七条において準用する場合

を含む。)の規定による届出の効力の停止の処分、発行登録の効力の停止の処分若しくは期間の延長の処分を受けた届出者が、これらの処分を受けている期間内に新たに行う有価証券の募集又は売出し

(vi) a Public Offering or Secondary Distribution of Securities conducted by a notifier who has been issued a disposition suspending the validity of his/her notification under Article 10(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) or suspending the validity of his/her notification, shelf registration, or extension of the period under Article 11(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), where such a Public Offering or Secondary Distribution is to be newly conducted within the period under these dispositions;

七 法第二十三条の十第三項（法第二十七条において準用する場合を含む。）の規定による発行登録の効力の停止の処分又は法第二十三条の十一第一項（法第二十七条において準用する場合を含む。）の規定による発行登録の効力の停止の処分、届出の効力の停止の処分若しくは期間の延長の処分を受けた登録者が、これらの処分を受けている期間内に新たに行う有価証券の募集又は売出し

(vii) a Public Offering or Secondary Distribution of Securities conducted by a registrant who has been issued a disposition suspending the validity of his/her shelf registration under Article 23-10(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) or suspending the validity of his/her shelf registration, notification, or extension of the period under Article 23-11(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), where such a Public Offering or Secondary Distribution is to be newly conducted within the period under these dispositions; and

八 本邦の金融商品取引所に発行株式（発行優先出資を含む。以下同じ。）を上場しようとする会社（指定法人を含む。以下この号において同じ。）又は認可金融商品取引業協会に発行株式を店頭売買有価証券として登録しようとする会社（既に本邦の他の金融商品取引所に発行株式が上場されている会社又はいずれかの認可金融商品取引業協会に発行株式が店頭売買有価証券として登録されている会社を除く。第八条第二項において同じ。）で、継続開示会社でないものが行う当該金融商品取引所又は当該認可金融商品取引業協会の規則による発行株式の募集又は売出し

(viii) a Public Offering or Secondary Distribution of issued shares that is conducted by a company (including a Designated Juridical Person; hereinafter the same shall apply in this item) that seeks to list the shares it is issuing (including Preferred Equity Investment it is issuing; the same shall apply hereinafter) on a Financial Instruments Exchange in Japan, or by a company that seeks to register the shares it is issuing as Over-the-Counter Traded Securities with an Authorized Financial Instruments Firms Association (excluding companies whose issued Shares have been listed on

another Financial Instruments Exchange in Japan or a company whose issued shares are registered as Over-the-Counter Traded Securities with any Authorized Financial Instruments Firms Association; the same shall apply in Article 8(2)), where said company is not a Company Subject to Continuous Disclosure, pursuant to the rules of the relevant Financial Instruments Exchange or Authorized Financial Instruments Firms Association.

(適格機関投資家向け勧誘が行われる有価証券の発行者たる外国会社の代理人)
(Agents of Foreign Companies That Are Issuers of Securities for Which Offers Exclusively Targeting Qualified Institutional Investors Are Conducted)

第二条の二 その有価証券発行勧誘等（法第四条第一項第四号に規定する有価証券発行勧誘等をいう。以下同じ。）が適格機関投資家向け勧誘（法第二十三条の十三第一項に規定する適格機関投資家向け勧誘をいう。以下同じ。）に該当する有価証券（次条において「適格機関投資家向け証券」という。）を発行する外国会社は、本邦内に住所を有する者であつて、当該有価証券の譲渡に関する行為につき、当該外国会社を代理する権限を有するもの（次条において「発行者の代理人」という。）を定めなければならない。

Article 2-2 Any Foreign Company that issues Securities for which the Offer to Issue Securities, etc. (meaning an Offer to Issue Securities, etc. as prescribed in Article 4(1)(iv) of the Act; the same shall apply hereinafter) falls under the category of an Offer Exclusively Targeting Qualified Institutional Investors (meaning an Offer Exclusively Targeting Qualified Institutional Investors as prescribed in Article 23-13(1) of the Act; the same shall apply hereinafter) (such Securities shall be referred to as the "Securities for Qualified Institutional Investors" in the following Article) shall specify a person who has an address in Japan and who has the authority to represent said Foreign Company in acts concerning the transfer of said Securities (such a person shall be referred to as the "Issuer's Agent" in the following Article).

(法第四条第二項に違反した譲渡の通知義務)
(Obligation to Give Notice of a Transfer Which Has Been Conducted in Violation of Article 4(2) of the Act)

第二条の三 適格機関投資家向け証券の発行者及び発行者の代理人は、法第四条第二項に違反して当該有価証券の譲渡が行われたことを知つたときは、その旨を遅滞なく関東財務局長に通知しなければならない。

Article 2-3 When an Issuer of Securities for Qualified Institutional Investors or such an Issuer's Agent has learned that said Securities have been transferred in violation of Article 4(2) of the Act, he/she shall notify the Director-General of the Kanto Local Finance Bureau to that effect without delay.

(届出を要しない適格機関投資家向け証券の一般投資家向け勧誘)

(Offers of Securities for Qualified Institutional Investors That Exclusively Target General Investors for Which Notification May Be Omitted)

第二条の四 法第四条第二項に規定する内閣府令で定める要件は、同項に規定する適格機関投資家取得有価証券一般勧誘（当該適格機関投資家取得有価証券一般勧誘に係る有価証券が令第一条の四第一号に掲げる有価証券である場合に限る。）が当該有価証券の発行者である会社に対して行われることとする。

Article 2-4 The requirements specified by a Cabinet Office Ordinance, referred to in Article 4(2) of the Act, shall be that the General Solicitation for Securities Acquired by Professional Investors, etc. (limited to cases where the Securities in said General Solicitation for Securities Acquired by Professional Investors, etc. are Securities listed in Article 1-4(i) of the Order) is made to the company which is the Issuer of said Securities.

（特定投資家向け有価証券から除かれる有価証券の範囲）

(Scope of Securities Which Are Excluded from the Category of Securities for Professional Investors)

第二条の五 令第二条の十二の二第一項に規定する有価証券は、特定上場有価証券（法第二条第三十三項に規定する特定上場有価証券をいう。以下同じ。）及び特定店頭売買有価証券（令第二条の十二の二第三項第二号に規定する特定店頭売買有価証券をいう。以下同じ。）とする。

Article 2-5 The Securities specified by a Cabinet Office Ordinance, referred to in Article 2-12-2(1) of the Order, shall be Specified Listed Securities (meaning Specified Listed Securities as prescribed in Article 2(33) of the Act; the same shall apply hereinafter) and Specified Over-the-Counter Traded Securities (meaning Specified Over-the-Counter Traded Securities as prescribed in Article 2-12-2(3)(ii) of the Order; the same shall apply hereinafter).

（特定投資家向け有価証券に該当しない旨の承認の手続等）

(Procedures, etc. for Obtaining Acknowledgement to the Effect that Securities Do Not Fall Under the Category of Securities for Professional Investors)

第二条の六 令第二条の十二の二第一項に規定する有価証券の発行者が同項に規定する承認を受けようとする場合には、承認申請書に次の各号に掲げる書類を添えて、これを財務局長等に提出しなければならない。

Article 2-6 (1) Where an Issuer of Securities as prescribed in Article 2-12-2(1) of the Order seeks to obtain the acknowledgement referred to in that paragraph, he/she shall attach the documents listed in the following items to a written application for acknowledgment and shall submit them to the Director-General of the Local Finance Bureau, etc.:

一 定款又はこれに準ずるもの

(i) the articles of incorporation or anything equivalent thereto; and

二 申請時における株主名簿（優先出資法に規定する優先出資者名簿を含み、当該有

価証券が株券以外の有価証券である場合には、その所有者の名簿。次項第一号において同じ。)の写し

(ii) a copy of the shareholder registry at the time of application (including the registry of Preferred Equity Investors as defined in the Act on Preferred Equity Investment, or where the relevant Securities are Securities other than Share Certificates, the registry of the holders thereof; the same shall apply in item (i) of the following paragraph).

2 令第二条の十二の二第一項に規定する所有者の数は、次の各号に掲げる有価証券の区分に応じ、当該各号に定めるところにより計算した数とする。

(2) The number of holders referred to in Article 2-12-2(1) of the Order shall be a number calculated pursuant to the following items in accordance with the category of Securities listed in each of said items:

一 内国会社の発行する有価証券 申請のあつた日の属する事業年度の直前事業年度の末日及び直前事業年度の開始の日前二年以内に開始した事業年度（次号において「基準事業年度」という。）すべての末日において株主名簿に記載され、又は記録されている者の数

(i) Securities issued by a Domestic Company: the number of persons stated or recorded in the shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application and as of all of the last days of the business years commenced within two years before the day of commencement of the immediately preceding business year (such business years shall be referred to as the "Base Business Years" in the following item); or

二 外国会社の発行する有価証券 基準事業年度の末日において当該有価証券の保管の委託を受けている金融商品取引業者等（法第三十四条に規定する金融商品取引業者等をいう。以下同じ。）の有する当該有価証券の所有者の名簿に記載されている者（非居住者（外国為替及び外国貿易法第六条第一項第六号に規定する非居住者をいう。以下同じ。）を除く。）の数

(ii) Securities issued by a Foreign Company: the number of persons (excluding Non-Residents (meaning non-residents as prescribed in Article 6(1)(vi) of the Foreign Exchange and Foreign Trade Act; the same shall apply hereinafter)), as of the last day of the Base Business Years, who are stated in the registry of the holders of said Securities that are held by the Financial Instruments Specialist, etc. (meaning Financial Instruments Specialists, etc. as prescribed in Article 34 of the Act; the same shall apply hereinafter) that has been entrusted with the custody of said Securities.

3 第一項各号に掲げる書類が日本語又は英語をもつて記載したものでないときは、その訳文を付さなければならない。

(3) When documents listed in the items of paragraph (1) have not been written in Japanese or English, translations thereof shall be attached.

(届出を要しない特定投資家向け有価証券の一般投資家向け勧誘)

(Offers of Securities for Professional Investors That Exclusively Target General Investors for Which Notification May Be Omitted)

第二条の七 法第四条第三項に規定する内閣府令で定める場合は、次の各号のいずれかに該当する場合とする。

Article 2-7 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 4(3) of the Act, shall be the cases which fall under any of those set forth in the following items:

一 当該特定投資家向け有価証券の発行者又はその役員（取締役、監査役、執行役、理事若しくは監事又はこれらに準ずる者をいう。）であり、かつ、当該発行者の総株主等の議決権の百分の五十を超える議決権に係る株式若しくは出資を自己若しくは他人の名義をもって所有する者（以下この条において「特定役員」という。）若しくは当該特定役員の被支配法人等（当該発行者を除く。以下この条において同じ。）に対して特定投資家等取得有価証券一般勧誘を行う場合

(i) where the General Solicitation for Securities Acquired by Professional Investors, etc. is made to the person who is the Issuer of the relevant Securities for Professional Investors, or to the Officer (meaning a director, company auditor, executive officer, board member or auditor, or any person equivalent thereto) thereof, who holds Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of said Issuer in his/her own name or in another person's name (hereinafter referred to as a "Specified Officer" in this Article) or to the Controlled Juridical Person, etc. (excluding said Issuer; hereinafter the same shall apply in this Article) of said Specified Officer;

二 当該特定投資家向け有価証券の発行者の総株主等の議決権の百分の五十を超える議決権に係る株式又は出資を自己又は他人の名義をもって所有する会社に対して特定投資家等取得有価証券一般勧誘を行う場合

(ii) where the General Solicitation for Securities Acquired by Professional Investors, etc. is made to the company that holds Shares or equity interests pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of the Issuer of the relevant Securities for Professional Investors in its own name or in another person's name; or

三 法第四条第三項第三号に該当することとなつた有価証券の所有者（当該有価証券の発行者を除く。）が、当該有価証券（同号に該当することとなつた日前から所有するものに限る。）について、当該日から起算して一年を経過する日までの間に特定投資家等取得有価証券一般勧誘を行う場合

(iii) where the holder of Securities (excluding the Issuer of said Securities) that have come to fall under Article 4(3)(iii) of the Act, conducts a General Solicitation for Securities Acquired by Professional Investors, etc. for said Securities (limited to those held as of the day prior to when said Securities came to fall under that item) during the period between the day set forth in

the parenthetical and the day on which one year has elapsed from said day.

2 特定役員とその被支配法人等が合わせて他の法人等（法人その他の団体をいう。以下この条において同じ。）の総株主等の議決権の百分の五十を超える議決権に係る株式又は出資を自己又は他人の名義をもって所有する場合には、当該他の法人等は、当該特定役員の被支配法人等とみなして、前項第一号及びこの項の規定を適用する。

(2) Where a Specified Officer and his/her Controlled Juridical Person, etc. jointly hold Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of another Juridical Person, etc. (meaning a juridical person or other organization; the same shall apply hereinafter in this Article), said other Juridical Person, etc. shall be deemed to be a Controlled Juridical Person, etc. of said Specified Officer and the provisions of item (i) of the preceding paragraph and this paragraph shall apply thereto.

3 第一項第一号及び前項の「被支配法人等」とは、特定役員が他の法人等の総株主等の議決権の百分の五十を超える議決権に係る株式又は出資を自己又は他人の名義をもって所有する場合における当該他の法人等をいう。

(3) The term "Controlled Juridical Person, etc." as used in paragraph (1)(i) and the preceding paragraph means, where a Specified Officer holds Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of said other Juridical person, etc. under his/her own name or another person's name, said other Juridical Person, etc.

（同一種類の有価証券）

(Same Class of Securities as the Relevant Securities)

第二条の八 法第四条第三項第三号に規定する内閣府令で定めるものは、定義府令第十二条第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が同一である有価証券とする。

Article 2-8 The Securities specified by a Cabinet Office Ordinance, referred to in Article 4(3)(iii) of the Act, shall be Securities for which the matters prescribed in the items of Article 12(1) of the Ordinance on Definitions are the same matters as those for the Securities listed in Article 4(3)(i) or (ii) of the Act, in accordance with the category of Securities listed in each of said items.

（届出書提出期限の特例）

(Special Provisions on the Due Date for the Submission of a Written Notice)

第三条 法第四条第四項ただし書に規定する内閣府令で定める場合は、次の各号に掲げる有価証券の募集又は売出しを行う場合とする。

Article 3 The cases specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4(4) of the Act, shall be the cases where a Public Offering or Secondary Distribution of Securities listed in the following items is to be conducted:

一 株券（優先出資証券を含む。以下同じ。）、新株予約権証券及び新株予約権付社債券以外の有価証券

(i) Securities other than Share Certificates (including Preferred Equity Investment Certificates; the same shall apply hereinafter), Share Option Certificates, and Certificates of Corporate Bonds with Share Options;

二 時価又は時価に近い一定の価格により発行する株券

(ii) Share Certificates issued at market value or at a certain price close to market value;

三 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権付社債券

(iii) Certificates of Corporate Bonds with Share Options to acquire Share Certificates which are to be issued or transferred at market value or at a certain price close to market value; or

四 法第二十四条第一項第一号及び第二号（これらの規定を法第二十七条において準用する場合を含む。以下同じ。）に掲げる有価証券の発行者である会社（指定法人を含む。）以外の会社（指定法人を含む。）の発行する有価証券（前三号に掲げるもの及び本邦以外の地域の金融商品取引所において上場されているものを除く。）

(iv) Securities issued by a company (including a Designated Juridical Person) other than a company (including a Designated Juridical Person) that is the Issuer of Securities listed in Article 24(1)(i) and (ii) of the Act (including where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) (excluding those listed in the preceding three items and those listed on a Financial Instruments Exchange in an area outside Japan).

(有価証券通知書)

(Written Notice of Securities)

第四条 法第四条第六項の規定により提出する有価証券通知書は、内国会社にあつては第一号様式、外国会社にあつては第六号様式により作成し、財務局長等に提出しなければならない。

Article 4 (1) A Written Notice of Securities that is to be submitted pursuant to the provisions of Article 4(6) of the Act shall be prepared in accordance with Form 1 for a Domestic Company, or in accordance with Form 6 for a Foreign Company, and shall be submitted to the Director-General of the Local Finance Bureau, etc.

2 有価証券通知書には、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類を添付しなければならない。

(2) The documents specified in the following items shall be attached to the Written Notice of Securities, in accordance with the category of Issuers of Securities listed in each of said items:

一 内国会社

(i) a Domestic Company:

イ 定款（財団たる内国会社である場合は、その寄附行為）

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, its articles of endowment);

ロ 当該有価証券の発行につき取締役会の決議等（委員会設置会社において、会社法（平成十七年法律第八十六号）第四百十六條第四項の取締役会の決議による委任に基づく執行役の決定があつたときは、当該取締役会の決議及び当該執行役の決定。以下同じ。）若しくは株主総会の決議があつた場合における当該取締役会の議事録（同法第三百七十條の規定により取締役会の決議があつたものとみなされる場合にあつては、当該場合に該当することを証する書面又は同法第四百十六條第四項の取締役会の決議による委任に基づく執行役の決定があつたことを証する書面（当該取締役会の議事録を含む。）。以下同じ。）の写し若しくは株主総会の議事録（同法第三百十九條第一項の規定により株主総会の決議があつたものとみなされる場合には、当該場合に該当することを証する書面。以下同じ。）の写し又は優先出資法第六條第一項に規定する行政庁の認可（以下「行政庁の認可」という。）を受けたことを証する書面（会社法第三十二條に規定する発起人全員の同意があつた場合には、当該同意があつたことを知るに足る書面）又はこれらに類する書面

(b) where a resolution, etc. by the board of directors (when a decision has been made by the executive officers at a company with committees based on a delegation to do so in accordance with a resolution by the board of directors as set forth in Article 416(4) of the Companies Act (Act No. 86 of 2005), the resolution of said board of directors and the decision of said executive officers; the same shall apply hereinafter) or a resolution made at a shareholders' meeting is adopted with regard to the issuance of the Securities, a copy of the minutes of the board of directors meeting (where a resolution by the board of directors is deemed to have been adopted pursuant to the provisions of Article 370 of that Act, a document attesting that this falls under said cases or a document (including the minutes of said board of directors meeting) attesting that the decision was made by the executive officers based on a delegation to do so in accordance with a resolution by the board of directors as set forth in Article 416(4) of that Act; the same shall apply hereinafter), or a copy of the minutes of the shareholders' meeting (where a resolution made at a shareholders' meeting is deemed to have been adopted pursuant to the provisions of Article 319(1) of that Act, a document attesting that this falls under said cases; the same shall apply hereinafter), or a document (where all of the incorporators have given their consent as prescribed in Article 32 of the Companies Act, a document which is sufficient to show that said consent exists) attesting that authorization has been obtained from an administrative agency as prescribed in Article 6(1) of the Act on Preferred Equity Investment

(hereinafter referred to as the "Authorization of an Administrative Agency"), or documents similar thereto; and

ハ 当該有価証券の募集又は売出しに際し目論見書が使用される場合における当該目論見書

(c) where a Prospectus is used for the Public Offering or Secondary Distribution of the relevant Securities, said Prospectus.

二 外国会社

(ii) a Foreign Company:

イ 前号に掲げる書類（定款については、会社法第二十七条各号又は医療法（昭和二十三年法律第二百五号）第四十四条第二項に掲げる事項に相当する事項が記載されたもの、寄附行為については、同項に掲げる事項に相当する事項が記載されたもの。以下、外国会社の添付する定款又は寄附行為について同じ。）

(a) the documents listed in the preceding item (with regard to articles of incorporation, documents in which matters equivalent to the matters listed in the items of Article 27 of the Companies Act or Article 44(2) of the Medical Care Act (Act No. 205 of 1948) are stated, and with regard to articles of endowment, documents in which matters equivalent to the matters listed in that paragraph are stated; hereinafter the same shall apply to articles of incorporation or articles of endowment attached by a Foreign Company);

ロ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(b) a legal opinion letter from a legal expert stating that the Public Offering or Second Distribution of Securities is lawful; and

ハ 外国為替及び外国貿易法第二十一条第一項又は第二項の規定による許可を必要とする場合における当該許可を受けたことを証する書面

(c) where permission is required pursuant to the provisions of Article 21(1) or (2) of the Foreign Exchange and Foreign Trade Act, a document attesting that said permission has been obtained.

3 前項第二号ロに掲げる書類が日本語をもって記載したものでないときは、その訳文を付さなければならない。

(3) When a document listed in item (ii)(b) of the preceding paragraph has not been written in Japanese, a translation thereof shall be attached.

4 法第四条第六項ただし書に規定する内閣府令で定める金額は、千万円（当該有価証券が新株予約権証券である場合には、千万円から当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を控除した額。第十四条の十一第五項において同じ。）とする。

(4) The amount specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4(6) of the Act, shall be ten million yen (where the relevant Securities are Share Option Certificates, the amount obtained by deducting the total amount to be paid in on exercise of the share options pertaining to said

Share Option Certificates from ten million yen; the same shall apply in Article 14-11(5)).

(変更通知書)

(Written Notice of Changes)

第五条 有価証券通知書の提出日以後当該有価証券通知書による募集又は売出しに係る払込期日前において、当該有価証券通知書に記載された内容に変更があつた場合には、当該有価証券通知書を提出した者は、遅滞なく、当該変更の内容を記載した変更通知書を財務局長等に提出しなければならない。

Article 5 Where there are any changes in the content stated in a Written Notice of Securities on or after the submission date of said Written Notice of Securities but before the payment date pertaining to the Public Offering or Secondary Distribution under said Written Notice of Securities, the person who submitted said Written Notice of Securities shall submit a written notice of changes stating the contents of said changes to the Director-General of the Local Finance Bureau, etc. without delay.

(開示が行われている場合)

(Cases Where Disclosure Has Been Made)

第六条 法第四条第七項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 6 The cases specified by a Cabinet Office Ordinance, referred to in Article 4(7) of the Act, shall be the following cases:

一 当該有価証券と同一の発行に係る有価証券について既に行われた売出し又は当該有価証券と同種の有価証券（定義府令第十二条第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が当該有価証券と同一である他の有価証券をいう。以下この条において同じ。）について既に行われた募集若しくは売出しに関する法第四条第一項から第三項までの規定による届出がその効力を生じている場合（当該有価証券の発行者が法第二十四条第一項ただし書の規定の適用を受けている者である場合を除く。）

(i) where a notification under Article 4(1) to (3) inclusive of the Act concerning a Secondary Distribution that has already taken place for Securities of the same issue as the relevant Securities, or concerning a Public Offering or Secondary Distribution that has already taken place for Securities of the same class as the relevant Securities (meaning other Securities for which the matters specified in the items of Article 12(1) of the Ordinance on Definitions are the same as those for the relevant Securities, in accordance with the category of Securities listed in each of said items; hereinafter the same shall apply in this Article) (excluding cases where the proviso to Article 24(1) of the Act applies to the Issuer of the relevant Securities) has come into effect;

二 当該有価証券又は当該有価証券と同種の有価証券の募集又は売出しについて既に行われた法第二十三条の三第一項の規定による登録がその効力を生じており、かつ、

当該登録に係る有価証券のいずれかの募集又は売出しについて法第二十三条の八第一項の規定による発行登録追補書類が既に提出されている場合（当該有価証券の発行者が法第二十四条第一項ただし書の規定の適用を受けている者である場合を除く。）

(ii) where a registration under Article 23-3(1) of the Act that has been made with regard to a Public Offering or Secondary Distribution of the relevant Securities or of Securities of the same class as the relevant Securities has come into effect and where Shelf Registration Supplements under Article 23-8(1) of the Act have already been submitted with regard to any of the Public Offerings or Secondary Distributions of Securities subject to said registration (excluding cases where the proviso to Article 24(1) of the Act applies to the Issuer of the relevant Securities);

三 当該有価証券が法第二十四条第一項第一号又は第二号に掲げる有価証券に該当する場合で、同条第三項（法第二十七条において準用する場合を含む。以下同じ。）の規定により、当該有価証券が法第二十四条第一項第一号又は第二号に掲げる有価証券に該当することとなつた日の属する事業年度の直前事業年度に係る有価証券報告書が財務局長等に提出されている場合

(iii) where the relevant Securities fall under the category of Securities listed in Article 24(1)(i) or (ii) of the Act, and where an Annual Securities Report pertaining to the business year immediately preceding the business year which includes the day on which the relevant Securities came to fall under the category of Securities listed in Article 24(1)(i) or (ii) of the Act has been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to paragraph (3) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter); and

四 当該有価証券が法第二十四条第一項第四号（法第二十七条において準用する場合を含む。以下この号及び第十六条の三において同じ。）に掲げる有価証券に該当する場合で、同項の規定により同項第四号に該当することとなつた事業年度以後のいずれかの事業年度に係る有価証券報告書が財務局長等に提出されている場合（当該有価証券の発行者が法第二十四条第一項ただし書の規定の適用を受けている場合を除く。）

(iv) cases where the relevant Securities fall under the category of Securities listed in Article 24(1)(iv) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this item and Article 16-3), and where an Annual Securities Report pertaining to any business years after the business year in which the relevant Securities came to fall under the category of Securities listed in Article 24(1)(iv) of the Act has been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to that paragraph (excluding cases where the proviso to Article 24(1) of the Act applies to the Issuer of the

relevant Securities).

(外国会社の代理人)

(Agents of Foreign Companies)

第七条 外国会社は、有価証券の募集又は売出しに関し、法第五条第一項の規定により有価証券届出書を提出する場合には、本邦内に住所を有する者であつて、当該募集又は売出しの届出に関する一切の行為につき、当該外国会社を代理する権限を有するもの（第十四条の二第一項第三号において「代理人」という。）を定めなければならない。

Article 7 (1) Where a Foreign Company submits a Securities Registration Statement pursuant to the provisions of Article 5(1) of the Act concerning a Public Offering or Secondary Distribution of Securities, the Foreign Company shall specify a person who has an address in Japan and who has the authority to represent said Foreign Company in any acts concerning notification of said Public Offering or Secondary Distribution (such person shall be referred to as the "Agent" in Article 14-2(1)(iii)).

2 外国会社は、有価証券の募集又は売出しに関し、法第二十三条の三第一項の規定による発行登録書又は法第二十三条の八第一項の規定による発行登録追補書類を提出する場合には、本邦内に住所を有する者であつて、当該発行登録又は当該発行登録追補書類の提出に関する一切の行為につき、当該外国会社を代理する権限を有するものを定めなければならない。

(2) Where a Foreign Company submits a Shelf Registration Statement pursuant to the provisions of Article 23-3(1) of the Act or Shelf Registration Supplements pursuant to the provisions of Article 23-8(1) of the Act concerning a Public Offering or Secondary Distribution of Securities, the Foreign Company shall specify a person who has an address in Japan and who has the authority to represent said Foreign Company in any acts concerning the submission of said Shelf Registration Statement or said Shelf Registration Supplements.

3 外国会社は、次に掲げる書類を提出する場合には、本邦内に住所を有する者であつて、当該書類の提出に関する一切の行為につき、当該外国会社を代理する権限を有するものを定めなければならない。

(3) Where a Foreign Company submits the following documents, the Foreign Company shall specify a person who has an address in Japan and who has the authority to represent said Foreign Company in any acts concerning the submission of said documents:

一 法第二十四条第一項（法第二十七条において準用する場合を含む。以下同じ。）又は第三項の規定による有価証券報告書

(i) an Annual Securities Report pursuant to the provisions of Article 24(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) or Article 24(3) of the Act;

二 法第二十四条第八項の規定による外国会社報告書

- (ii) a Foreign Company Report pursuant to the provisions of Article 24(8) of the Act;
- 三 法第二十四条の四の二第一項又は第二項（法第二十七条において準用する場合を含む。）の規定による確認書
- (iii) a Confirmation Letter pursuant to the provisions of Article 24-4-2(1) or (2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act);
- 四 法第二十四条の四の二第六項において準用する法第二十四条第八項の規定による外国会社確認書
- (iv) a Foreign Company's Confirmation Letter pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act;
- 五 法第二十四条の四の七第一項又は第二項（法第二十七条において準用する場合を含む。）の規定による四半期報告書
- (v) a Quarterly Securities Report pursuant to the provisions of Article 24-4-7(1) or (2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act);
- 六 法第二十四条の四の七第六項の規定による外国会社四半期報告書
- (vi) a Foreign Company's Quarterly Securities Report pursuant to the provisions of Article 24-4-7(6) of the Act;
- 七 法第二十四条の五第一項の規定による半期報告書
- (vii) a Semiannual Securities Report pursuant to the provisions of Article 24-5(1) of the Act;
- 八 法第二十四条の五第四項の規定による臨時報告書
- (viii) an Extraordinary Report pursuant to the provisions of Article 24-5(4) of the Act;
- 九 法第二十四条の五第七項の規定による外国会社半期報告書
- (ix) a Foreign Company's Semiannual Securities Report pursuant to the provisions of Article 24-5(7) of the Act;
- 十 前各号に掲げる書類の訂正に係る書類
- (x) documents pertaining to the amendment of the documents listed in the preceding items; or
- 十一 令第四条第一項の規定による承認申請書
- (xi) a written application for approval pursuant to the provisions of Article 4(1) of the Order.

（有価証券届出書の記載内容等）

(Content of Entries, etc. in Securities Registration Statements)

第八条 法第五条第一項の規定により有価証券届出書を提出しようとする発行者は、次の各号に掲げる場合の区分に応じ、当該各号に定める様式により有価証券届出書三通を作成し、財務局長等に提出しなければならない。

Article 8 (1) An Issuer who seeks to submit a Securities Registration Statement pursuant to the provisions of Article 5(1) of the Act, shall, in accordance with the forms specified in the following items, prepare three copies of the Securities Registration Statement in accordance with the category of cases listed in each of said items, and shall submit them to the Director-General of the Local Finance Bureau, etc.:

一 発行者が内国会社である場合（次号及び第三号に掲げる場合を除く。） 第二号様式

(i) where the Issuer is a Domestic Company (excluding the cases listed in the following item and item (iii)): Form 2;

二 発行者が内国会社であつて法第五条第二項の規定による有価証券届出書を提出しようとする場合 第二号の五様式

(ii) where the Issuer is a Domestic Company and seeks to submit a Securities Registration Statement pursuant to the provisions of Article 5(2) of the Act: Form 2-5;

三 発行者が内国会社であつて、特定組織再編成発行手続若しくは特定組織再編成交付手続を行う場合又は法第二十七条の四第一項の場合において、有価証券届出書を提出しようとするとき（前号に掲げる場合を除く。） 第二号の六様式

(iii) where the Issuer is a Domestic Company and carries out Specified Procedures Related to the Issuance of Securities During a Reorganization or Specified Procedures Related to the Delivery of Securities During a Reorganization, or where he/she seeks to submit a Securities Registration Statement in the case referred to in Article 27-4(1) of the Act (excluding cases listed in the preceding item): Form 2-6;

四 発行者が外国会社である場合（次号に掲げる場合を除く。） 第七号様式

(iv) where the Issuer is a Foreign Company (excluding cases listed in the following item): Form 7; and

五 発行者が外国会社であつて、特定組織再編成発行手続若しくは特定組織再編成交付手続を行う場合又は法第二十七条の四第一項の場合において、有価証券届出書を提出しようとするとき 第七号の四様式

(v) where the Issuer is a Foreign Company and carries out Specified Procedures Related to the Issuance of Securities During a Reorganization or Specified Procedures Related to the Delivery of Securities During a Reorganization, or where he/she seeks to submit a Securities Registration Statement in the case referred to in Article 27-4(1) of the Act: Form 7-4.

2 前項の規定にかかわらず、本邦の金融商品取引所に発行株式を上場しようとする会社（指定法人を含む。以下この項において同じ。）又は認可金融商品取引業協会に発行株式を店頭売買有価証券として登録しようとする会社で、当該金融商品取引所又は当該認可金融商品取引業協会の規則により発行株式の募集又は売出しを行うため、法第五条第一項の規定により有価証券届出書を提出しようとする会社（内国会社に限る。）は、次の各号に掲げる場合の区分に応じ、当該各号に定める様式により、有価

証券届出書三通を作成し、財務局長等に提出しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, a company (including a Designated Juridical Person; the same shall apply hereinafter in this paragraph) that seeks to list the shares it is issuing on a Financial Instruments Exchange in Japan, or a company which seeks to register the shares it is issuing as Over-the-Counter Traded Securities with an Authorized Financial Instruments Firms Association (limited to a Domestic Company) and submit a Securities Registration Statement pursuant to the provisions of Article 5(1) of the Act in order to conduct a Public Offering or Secondary Distribution of the shares it is issuing pursuant to the rules of said Financial Instruments Exchange or said Authorized Financial Instruments Firms Association, shall, in accordance with the forms specified in the following items, prepare three copies of the Securities Registration Statement in accordance with the category of cases listed in each of said items, and submit them to the Director-General of the Local Finance Bureau, etc.:

一 当該募集又は売出しが特定組織再編成発行手続又は特定組織再編成交付手続に該当しない場合 第二号の四様式

(i) where the Public Offering or Secondary Distribution does not fall under the category of Specified Procedures Related to the Issuance of Securities During a Reorganization or Specified Procedures Related to the Delivery of Securities During a Reorganization: Form 2-4; and

二 当該募集又は売出しが特定組織再編成発行手続又は特定組織再編成交付手続に該当する場合 第二号の七様式

(ii) where the Public Offering or Secondary Distribution falls under the category of Specified Procedures Related to the Issuance of Securities During a Reorganization or Specified Procedures Related to the Delivery of Securities During a Reorganization: Form 2-7.

(密接な関係を有する者の要件等)

(Requirements, etc. for Persons Who Are Closely Related)

第八条の二 法第五条第一項第二号に規定する内閣府令で定める要件は、当該会社が財務諸表等規則第八条第四項各号に掲げる会社等に該当することとなる場合の同項各号に規定する他の会社等に該当することとする。

Article 8-2 (1) The requirements specified by a Cabinet Office Ordinance, referred to in Article 5(1)(ii) of the Act, shall be that the relevant company falls under the category of "another company, etc." as prescribed in the items of Article 8(4) of the Ordinance on Financial Statements, etc. where the person closely related thereto falls under the category of the first company, etc. listed in the items of that paragraph.

2 法第五条第一項第二号に規定する内閣府令で定める会社その他の団体は、財務諸表等規則第八条第三項に規定する会社等とする。

(2) The company and other group specified by a Cabinet Office Ordinance, referred to in Article 5(1)(ii) of the Act, shall be the first company, etc. as defined in Article 8(3) of the Ordinance on Financial Statements, etc.

(有価証券届出書の記載の特例)

(Special Provisions on Entries in Securities Registration Statements)

第九条 法第五条第一項ただし書（法第二十七条において準用する場合を含む。以下この項において同じ。）に規定する内閣府令で定める場合は、次の各号に掲げる場合とし、同項ただし書及び法第十三条第二項ただし書（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める事項は、当該各号に掲げる事項とする。

Article 9 The cases specified by a Cabinet Office Ordinance, referred to in the proviso to Article 5(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this paragraph), shall be the cases listed in the following items, and the matters specified by a Cabinet Office Ordinance, referred to in the proviso to that paragraph and the proviso to Article 13(2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be the matters listed in the sub-items of each of said items:

一 時価又は時価に近い一定の価格により発行する株券、有価証券信託受益証券のうち受託有価証券が株券であるもの又は預託証券で株券を表示するもの（第五号において「株券等」という。）につき、その発行価格の決定前に募集を行う必要がある場合

(i) for Share Certificates, Beneficiary Certificates of Securities in Trust whose Entrusted Securities are Share Certificates, and Beneficiary Certificates of Securities in Trust whose Entrusted Securities are Depository Receipts that indicate Share Certificates (hereinafter collectively referred to as "Share Certificates, etc." in item (v)), when these will be issued at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Public Offering before deciding the issue price:

イ 発行価格

(a) the issue price;

ロ 資本組入額

(b) the amount to be incorporated into the stated capital;

ハ 申込証拠金

(c) the deposit for subscription;

ニ 申込取扱場所

(d) the subscription handling office;

ホ 引受人（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）の氏名又は名称及びその住所

(e) the names and addresses of the Underwriters (excluding the major Financial Instruments Specialists who will conclude the Wholesale

- Underwriting Contracts); and
- へ 引受株式数及び引受けの条件
- (f) the number of underwritten Shares and the conditions of the underwriting.
- 二 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権証券につき、当該株券の発行価格又は当該新株予約権証券の発行価格の決定前に募集を行う必要がある場合
- (ii) for Share Option Certificates with options to acquire Share Certificates that will be issued or transferred at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Public Offering before deciding the issue price of said Share Certificates or the issue price of said Share Option Certificates:
- イ 発行価格
- (a) the issue price;
- ロ 申込証拠金
- (b) the deposit for subscription;
- ハ 申込取扱場所
- (c) the subscription handling office;
- ニ 引受人（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）の氏名又は名称及びその住所
- (d) the names and addresses of the Underwriters (excluding the major Financial Instruments Specialists who will conclude the Wholesale Underwriting Contracts);
- ホ 引受新株予約権数及び引受けの条件
- (e) the number of underwritten Shares and the conditions of the underwriting;
- へ 新株予約権の行使に際して払い込むべき金額
- (f) the amount to be paid in on exercise of the share options;
- ト 新株予約権の行使により株券を発行する場合における当該株券の発行価格
- (g) where Share Certificates will be issued through the exercise of share options, the issue price of said Share Certificates;
- チ 新株予約権の行使により株券を発行する場合における当該株券の発行価格のうちの資本組入額
- (h) where Share Certificates will be issued through the exercise of share options, the amount that will be incorporated into the stated capital out of the issue price of said Shares; and
- リ 新株予約権の行使請求の受付場所、取次場所及び払込取扱場所
- (i) the places accepting or brokering claims for the exercise of share options, as well as the place handling the payments therefor.
- 三 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権付社債券につき、当該株券の発行価格の決定前に募集を行う必要がある場合

(iii) for Certificates of Corporate Bonds with Share Options to acquire Share Certificates that will be issued or transferred at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Public Offering before deciding the issue price of said Share Certificates:

イ 発行価格

(a) the issue price;

ロ 利率

(b) the interest rate;

ハ 申込証拠金

(c) the deposit for subscription;

ニ 申込取扱場所

(d) the subscription handling office;

ホ 利息の支払場所

(e) the place of payment for interest;

ヘ 新株予約権の発行価格

(f) the issue price of the share options;

ト 新株予約権の行使に際して払い込むべき金額

(g) the amount to be paid in on exercise of the share options;

チ 新株予約権の行使により株券を発行する場合における当該株券の発行価格

(h) where Share Certificates will be issued through the exercise of share options, the issue price of said Share Certificates;

リ 新株予約権の行使により株券を発行する場合における当該株券の発行価格のうちの資本組入額

(i) where Share Certificates will be issued through the exercise of share options, the amount that will be incorporated into the stated capital out of the issue price of said Share Certificates;

ヌ 新株予約権の行使請求の受付場所、取次場所及び払込取扱場所

(j) the places accepting or brokering claims for the exercise of share options as well as the place to handle the payments therefor;

ル 引受人（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）の氏名又は名称及びその住所

(k) the names and addresses of the Underwriters (excluding the major Financial Instruments Specialists who will conclude the Wholesale Underwriting Contracts);

ヲ 引受金額及び引受けの条件

(l) the amount of underwriting and the conditions of underwriting;

ワ 社債管理者又は社債の管理会社の名称及びその住所

(m) the name and address of the Corporate Bond manager or the Corporate Bond managing company; and

カ 社債管理者又は社債の管理会社の委託の条件

(n) the conditions of entrustment for the Corporate Bond manager or the

Corporate Bond managing company.

三の二 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権付社債券につき、その発行価格の決定前に募集を行う必要がある場合 前号イからホまで及びルからカまでに掲げる事項

(iii)-2 for Certificates of Corporate Bonds with Share Options to acquire Share Certificates that will be issued or transferred at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Public Offering before deciding the issue price: the matters listed in sub-item (a) to sub-item (e) inclusive and sub-item (k) to sub-item (n) inclusive of the preceding item;

四 社債券（前二号に規定する新株予約権付社債券を除く。）、社会医療法人債券、学校債券又は学校貸付債権（第六号において「社債券等」という。）につき、その発行価格の決定前に募集を行う必要がある場合 前号に掲げる事項

(iv) for Corporate Bond Certificates (excluding the Certificates of Corporate Bonds with Share Options prescribed in the preceding two items), Social Medical Care Corporation Bond Certificates, School Bond Certificates, and School Loan Claims (hereinafter collectively referred to as "Corporate Bond Certificates, etc." in item (vi)), the cases in which it is necessary to conduct a Public Offering before deciding the issue price: the matters listed in the preceding item;

四の二 コマーシャル・ペーパーにつき、その発行価格の決定前に募集を行う必要がある場合 第二号イに掲げる事項

(iv)-2 for Commercial Papers, the cases in which it is necessary to conduct a Public Offering before deciding the issue price: the matters listed in item (ii)(b);

四の三 カバードワラントにつき、その発行価格の決定前に募集を行う必要がある場合

(iv)-3 for Covered Warrants, the cases in which it is necessary to conduct a Public Offering before deciding the issue price:

イ 第二号イ、ロ及びニに掲げる事項

(a) the matters listed in item (ii)(a), (b), and (d); and

ロ オプション行使請求の受付場所及び取次場所

(b) the places accepting and brokering claims for the exercise of the Options.

五 時価又は時価に近い一定の価格により売出しを行う株券等又は新株予約権証券につき、その売出価格の決定前に売出しを行う必要がある場合

(v) for Shares, etc. or Share Option Certificates for which Secondary Distribution will be conducted at market value or at a certain price close to market value, the cases in which it is necessary to conduct Secondary Distribution before deciding the distribution price:

イ 売出価格

- (a) the distribution price;
 ロ 申込証拠金
- (b) the deposit for subscription;
 ハ 申込受付場所
- (c) the places accepting offers;
 ニ 売出しの委託を受けた者（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）の氏名又は名称及びその住所
- (d) the names and addresses of persons who have accepted entrustment of the Secondary Distribution (excluding the major Financial Instruments Specialists who will conclude the Wholesale Underwriting Contracts); and
 ホ 売出しの委託契約の内容
- (e) the contents of the entrustment agreement for the Secondary Distribution.
 五の二 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権証券につき、その売出価格の決定前に売出しを行う必要がある場合 前号に掲げる事項
- (v)-2 for Share Option Certificates with options to acquire Share Certificates that will be issued at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Secondary Distribution before deciding the distribution price: the matters listed in the preceding item;
 六 社債券等、コマーシャル・ペーパー又は外国譲渡性預金証券につき、その売出価格の決定前に売出しを行う必要がある場合 前号に掲げる事項
- (vi) for Corporate Bond Certificates, etc., Commercial Papers, or Foreign Negotiable Certificates of Deposit, the cases in which it is necessary to conduct a Secondary Distribution before deciding the distribution price: the matters listed in the preceding item;
 七 第八条第二項の規定により株券の募集を行うための有価証券届出書を提出しようとする場合 第一号に掲げる事項
- (vii) where the Issuer seeks to submit a Securities Registration Statement in order to conduct a Public Offering of Share Certificates pursuant to the provisions of Article 8(2): the matters listed in item (i); and
 八 第八条第二項の規定により株券の売出しを行うための有価証券届出書を提出しようとする場合 第五号に掲げる事項
- (viii) where the Issuer seeks to submit a Securities Registration Statement in order to conduct a Secondary Distribution of Share Certificates pursuant to the provisions of Article 8(2): the matters listed in item (v).

(少額募集等に該当する有価証券の募集又は売出し)

(Public Offerings and Secondary Distributions of Securities That Fall Under the Category of Small Amount Public Offerings, etc.)

第九条の二 法第五条第二項に規定する発行価額又は売出価額の総額が五億円未満の有価証券の募集又は売出しで内閣府令で定めるものは、内国会社が行う有価証券の募集

又は売出しのうち次の各号に掲げるもの以外のものとする。

Article 9-2 A Public Offering or Secondary Distribution of Securities whose total issue value or total distribution price is less than 500 million yen and which is specified by a Cabinet Office Ordinance, referred to in Article 5(2) of the Act, shall be a Public Offering or Secondary Distribution of Securities, conducted by a Domestic Company, other than those listed in the following items:

一 募集又は売出しに係る有価証券が新株予約権証券である場合で、当該新株予約権証券の発行価額又は売出価額の総額に当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を合算した金額が五億円以上となる場合における当該募集又は売出し

(i) where the Securities in a Public Offering or Secondary Distribution are Share Option Certificates, and where the amount obtained by adding up the total issue value or total distribution value of said Share Option Certificates and the total amount to be paid in on the exercise of share options of said Share Option Certificates is 500 million yen or more, said Public Offering or Secondary Distribution;

二 募集又は売出しに係る有価証券の発行価額又は売出価額の総額に、当該募集又は売出しを開始する日前一年以内に行われた募集又は売出し（法第四条第一項の規定による届出をしたもの及び当該届出前にしたもの並びに法第二十三条の八第一項の規定による発行登録追補書類を提出したもの及び当該提出前にしたものを除く。）に係る当該有価証券と同一の種類の有価証券（この条において新株予約権付社債券は、第一条第二号の規定にかかわらず、同条第一号ニに掲げる有価証券と同一の種類の有価証券とみなす。）の発行価額又は売出価額の総額を合算した金額が五億円以上となる場合における当該募集又は売出し

(ii) where the amount obtained by adding up the total issue value or total distribution value of the Securities in a Public Offering or a Secondary Distribution and the total issue value or total distribution value of Securities of the same class (notwithstanding the provisions of Article 1(ii), the Certificates of Corporate Bonds with Share Options in this Article shall be deemed to be of the same class of Securities as the Securities listed in item (i)(d) of that Article) that were subject to a Public Offering or Secondary Distribution (excluding those for which a notification under Article 4(1) of the Act was made, those which took place before said notification, those for which the Shelf Registration Supplements under Article 23-8(1) of the Act were submitted, and those which took place before said submission) that took place within one year prior to the day on which the aforementioned Public Offering or Secondary Distribution will begin, is 500 million yen or more, said Public Offering or Secondary Distribution;

三 募集（令第一条の六第一号で定める要件に該当することにより募集に該当することとなつた場合に限る。）に係る有価証券の発行価額の総額に、当該有価証券の発行される日以前六月以内に発行された同号に規定する同種の新規発行証券の発行価

額の総額を合算した金額が五億円以上となる場合における当該募集

- (iii) where the amount obtained by adding up the total issue value of the Securities in a Public Offering (limited to where this falls under the category of a Public Offering by satisfying the requirements specified in Article 1-6(i) of the Order) and the total issue value of Newly Issued Securities of the Same Class as defined in that item that have been issued within the six months prior to the issuance date of said Securities, is 500 million yen or more, said Public Offering;
- 四 同一の種類の有価証券でその発行価額又は売出価額の総額が五億円未満である二組以上の募集又は売出しが並行して行われ、かつ、これらの募集又は売出しに係る有価証券の発行価額又は売出価額の総額の合計額が五億円以上となる場合におけるそれぞれの募集又は売出し
- (iv) where two or more sets of Public Offerings or Secondary Distributions for Securities of the same class that have a total issue value or total distribution value of less than 500 million yen take place at the same time and where the total amount of the total issue value or total distribution value of the Securities subject to these Public Offerings or Secondary Distributions is 500 million yen or more, said Public Offerings or Secondary Distributions; and
- 五 発行価額若しくは売出価額の総額が五億円以上である有価証券の募集若しくは売出し又は第一号に規定する募集若しくは売出しと並行して行われるこれらの募集又は売出しに係る有価証券と同一の種類の有価証券の募集又は売出し
- (v) a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution whose total issue value or total distribution value is 500 million yen or more, or a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution as defined in item (i) that will take place at the same time as said Public Offering or Secondary Distribution.

(組込方式による有価証券届出書)

(Securities Registration Statement by the Inclusion Method)

第九条の三 法第五条第三項に規定する内閣府令で定める期間は、一年間とする。

Article 9-3 (1) The period specified by a Cabinet Office Ordinance, referred to in Article 5(3) of the Act, shall be one year.

2 法第五条第三項に規定する有価証券報告書のうち内閣府令で定めるものは、内国会社にあつては第三号又は第四号様式、外国会社にあつては第八号又は第九号様式により作成し、財務局長等に提出した有価証券報告書とする。

(2) The Annual Securities Report specified by a Cabinet Office Ordinance, referred to in Article 5(3) of the Act, shall be an Annual Securities Report that has been prepared in accordance with Form 3 or 4 in the case of a Domestic Company and in accordance with Form 8 or 9 in the case of a Foreign Company

and submitted to the Director-General of the Local Finance Bureau, etc.

- 3 前二項の規定にかかわらず、有価証券届出書を提出しようとする者が株式移転（当該者の最近事業年度に係る有価証券報告書の提出日前二年三月内に行われたものに限る。）により設立された株式移転設立完全親会社（会社法第七百七十三条第一項第一号に規定する株式移転設立完全親会社をいう。以下同じ。）であり、かつ、次に掲げる要件のいずれかに該当する場合には、法第五条第三項に規定する内閣府令で定める期間は、当該株式移転により株式移転完全子会社（会社法第七百七十三条第一項第五号に規定する株式移転完全子会社をいう。以下同じ。）となつた会社（以下この項において「当該株式移転完全子会社」という。）のうち、当該株式移転の日の前日において法第五条第四項各号に掲げる要件をすべて満たしていた会社（以下この項及び第十条第一項第二号ハにおいて「適格株式移転完全子会社」という。）が当該株式移転の日前に提出した直近の有価証券報告書（適格株式移転完全子会社が二以上ある場合は最初に提出されたもの）の提出日から当該有価証券届出書を提出しようとする日までの期間とし、法第五条第三項に規定する有価証券報告書のうち内閣府令で定めるものは、当該期間中において適格株式移転完全子会社及び当該株式移転設立完全親会社が提出した有価証券報告書（前項に規定するものに限る。）とすることができる。

- (3) Notwithstanding the provisions of the preceding two paragraphs, where the person who seeks to submit a Securities Registration Statement was established through a share transfer (limited to share transfers conducted within the two years and three months before the submission date of the Securities Registration Statement pertaining to the most recent business year of said person), is a Wholly Owing Parent Company Incorporated through that Share Transfer (meaning the Wholly Owing Parent Company Incorporated through a Share Transfer as defined in Article 773(1)(i) of the Companies Act; the same shall apply hereinafter), and falls under either of the requirements listed in the following items, the period specified by a Cabinet Office Ordinance, referred to in Article 5(3) of the Act, may be the period that runs from the day prior to the date of the share transfer on which, among the companies that, through said share transfer, have become Wholly Owned Subsidiary Companies in the Share Transfer (meaning Wholly Owned Subsidiary Companies in a Share Transfer as prescribed in Article 773(1)(v) of the Companies Act; the same shall apply hereinafter) (hereinafter referred to as the "Wholly Owned Subsidiary Company in the Share Transfer" in this paragraph), one that satisfied all of the requirements listed in the items of Article 5(4) of the Act as of the day immediately preceding the date of the share transfer (hereinafter such company shall be referred to as the "Eligible Wholly Owned Subsidiary Company in the Share Transfer" in this paragraph and Article 10(1)(ii)(c) submitted the most recent Annual Securities Report (where there are two or more Eligible Wholly Owned Subsidiary Companies in the Share Transfer, the Annual Securities Report that was submitted first) until the day on which said Eligible Wholly Owned Subsidiary Company in Share

Transfer seeks to submit the Securities Registration Statement, and the Annual Securities Reports specified by a Cabinet Office Ordinance, referred to in Article 5(3) of the Act, may be the Annual Securities Report (limited to those prescribed in the preceding paragraph) that was submitted by said Eligible Wholly Owned Subsidiary Company in the Share Transfer or said Wholly Owing Parent Company Incorporated in the Share Transfer:

一 当該株式移転の日の前日においてその適格完全子会社の数とその当該完全子会社の数の三分の二以上であつたこと。

(i) that the number of eligible wholly owned subsidiary companies comprised two-thirds or more of the wholly owned subsidiary companies as of the day before the date of the share transfer; or

二 当該株式移転の日の前日においてその適格完全子会社の株主の数の合計数とその当該完全子会社の株主の数の合計数の三分の二以上であつたこと。

(ii) that the total number of shareholders of the eligible wholly owned subsidiary company comprised two-thirds or more of the total number of shareholders of the wholly owned subsidiary company as of the day before the date of the share transfer.

4 第一項に規定する期間継続して有価証券報告書のうち第二項に規定するものを提出している者又は前項に規定する期間継続して有価証券報告書のうち同項に規定するものを提出している者が、有価証券届出書を提出しようとする場合には、法第五条第三項の規定により、内国会社にあつては第二号の二様式、外国会社にあつては第七号の二様式により有価証券届出書を作成することができる。

(4) Where a person who has continuously submitted the Annual Securities Report which is prescribed in paragraph (2) for the period specified in paragraph (1) or a person who has continuously submitted the Annual Securities Report which is prescribed in the preceding paragraph for the period specified in that paragraph, seeks to submit a Securities Registration Statement, he/she may prepare the Securities Registration Statement in accordance with Form 2-2 in the case of a Domestic Company, and in accordance with Form 7-2 in the case of a Foreign Company, pursuant to the provisions of Article 5(3) of the Act.

(参照方式による有価証券届出書)

(Securities Registration Statement by the Reference Method)

第九条の四 法第五条第四項各号（これらの規定を法第二十七条において準用する場合を含む。以下同じ。）に掲げるすべての要件を満たす者が、有価証券届出書を提出しようとする場合（法第五条第四項第二号に規定する内閣府令で定める基準のうち第五項第三号に掲げる基準に該当する場合は、社債券に係る有価証券届出書を提出しようとするときに限る。）には、法第五条第四項の規定により、内国会社にあつては第二号の三様式、外国会社にあつては第七号の三様式により有価証券届出書を作成することができる。

Article 9-4 (1) Where a person who satisfies all of the requirements listed in the

items of Article 5(4) of the Act (including where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter), seeks to submit a Securities Registration Statement (where it falls under the criteria listed in paragraph (5)(iii) from among the criteria specified by a Cabinet Office Ordinance, referred to in Article 5(4)(ii) of the Act, this shall be limited to the cases in which a person seeks to submit a Securities Registration Statement pertaining to Corporate Bond Certificates), he/she may prepare a Securities Registration Statement in accordance with Form 2-3 in the case of a Domestic Company, and in accordance with Form 7-3 in the case of a Foreign Company, pursuant to the provisions of Article 5(4) of the Act.

2 法第五条第四項第一号に規定する内閣府令で定める期間は、一年間とする。

(2) The period specified by a Cabinet Office Ordinance, referred to in Article 5(4)(i) of the Act, shall be one year.

3 法第五条第四項第一号に規定する内閣府令で定めるものは、前条第二項に規定する有価証券報告書とする。

(3) The Annual Securities Reports specified by a Cabinet Office Ordinance, referred to in Article 5(4)(i) of the Act, shall be the Annual Securities Reports prescribed in paragraph (2) of the preceding Article.

4 前二項の規定にかかわらず、有価証券届出書を提出しようとする者が前条第三項に規定する場合に該当するときには、法第五条第四項第一号に規定する内閣府令で定める期間は前条第三項に規定する期間とし、同号に規定する内閣府令で定めるものは前条第三項に規定する有価証券報告書とすることができる。

(4) Notwithstanding the provisions of the preceding two paragraphs, when a person who seeks to submit a Securities Registration Statement falls under the case prescribed in paragraph (3) of the preceding Article, the period specified by a Cabinet Office Ordinance, referred to in Article 5(4)(i) of the Act, may be the period prescribed in paragraph (3) of the preceding Article, and Annual Securities Reports specified by a Cabinet Office Ordinance, referred to in that item, may be Securities Registration Statements as prescribed in paragraph (3) of the preceding Article.

5 法第五条第四項第二号に規定する内閣府令で定める基準は、次の各号のいずれかに掲げる基準とする。

(5) The criteria specified by a Cabinet Office Ordinance, referred to in Article 5(4)(ii) of the Act, shall be any of the criteria listed in the following items:

一 有価証券届出書を提出しようとする者が、本邦の金融商品取引所に上場されている株券（特定上場有価証券を除く。以下この項において「上場株券」という。）又は認可金融商品取引業協会に店頭売買有価証券として登録されている株券（特定店頭売買有価証券を除く。以下この項において「店頭登録株券」という。）を発行しており、かつ、次のいずれかの場合に該当すること。

(i) where the person who seeks to submit the Securities Registration Statement is issuing Share Certificates listed on a Financial Instruments Exchange in

Japan (excluding Specified Listed Securities; hereinafter referred to as "Listed Share Certificates" in this paragraph) or Share Certificates registered as Over-the-Counter Traded Securities with an Authorized Financial Instruments Firms Association (excluding Specified Over-the-Counter Traded Securities; hereinafter referred to as "Over-the-Counter Registered Share Certificates" in this paragraph) that fall under any of the following cases:

イ 上場日等（当該者の発行する株券が、上場株券にあつては、法第二十四条第一項第一号に掲げる有価証券に該当することとなつた日、店頭登録株券にあつては、同項第二号に掲げる有価証券に該当することとなつた日をいう。以下この号において同じ。）が当該有価証券届出書の提出日の三年六月前の日以前の日である場合において、当該者の発行済株券について、当該有価証券届出書の提出日前六月のいずれかの日（以下この項において「算定基準日」という。）以前三年間の金融商品市場における売買金額又は認可金融商品取引業協会の発表する売買金額（以下この号において「売買金額」という。）の合計を三で除して得た額が百億円以上であり、かつ、三年平均時価総額（当該算定基準日、その日の属する年（以下この項において「算定基準年」という。）の前年の応当日及び当該算定基準年の前々年の応当日における時価総額（金融商品市場における時価総額又は認可金融商品取引業協会の発表する時価総額をいう。以下この号において「時価総額」という。）の合計を三で除して得た額をいう。以下この項において同じ。）が百億円以上であること。

(a) that where the Listing Date, etc. (meaning the day on which the Share Certificates issued by the relevant person have come to fall under the category of Securities listed in Article 24(1)(i) of the Act in the case of Listed Share Certificates, and the day on which the Share Certificates have come to fall under the category of Securities listed in item (ii) of that paragraph in the case of Over-the-Counter Registered Share Certificates; hereinafter the same shall apply in this item) falls on or before the day three years and six months prior to the submission date of the relevant Securities Registration Statement, with regard to the relevant person's issued Share Certificates, the amount obtained by dividing the total trading value on the Financial Instruments Market or the total trading value announced by the Authorized Financial Instruments Firms Association (hereinafter referred to as the "Trading Value" in this item) within the three years prior to any of the days within six months before the submission date of said Securities Registration Statement (hereinafter such day shall be referred to as the "Calculation Base Date" in this paragraph) by three is ten billion yen or more, and the Average Market Capitalization for Three Years (meaning the amount obtained by dividing the aggregate Market Capitalization (meaning the Market Capitalization on the Financial Instruments Market or the Market Capitalization

announced by the Authorized Financial Instruments Firms Association; hereinafter referred to as the "Market Capitalization" in this item) of such Share Certificates as of the relevant Calculation Base Date, the day corresponding to such Calculation Base Date which falls within the year immediately prior to the year that includes the Calculation Base Date (hereinafter referred to as the "Calculation Base Year" in this paragraph), and the day corresponding to such Calculation Base Date which falls within the year two years prior to the relevant Calculation Base Year by three; hereinafter the same shall apply in this paragraph) is ten billion yen or more;

ロ 上場日等が当該有価証券届出書の提出日以前三年六月前の日後の日で二年六月前の日以前の日である場合において、当該者の発行済株券について、算定基準日以前二年間の売買金額の合計を二で除して得た額が百億円以上であり、かつ、二年平均時価総額（当該算定基準日及び算定基準年の前年の応当日における時価総額の合計を二で除して得た額をいう。以下この項において同じ。）が百億円以上であること。

(b) that where the Listing Date, etc. falls within the period between the day three years and six months prior to the submission date of the relevant Securities Registration Statement and the day that falls on or before the day two years and six months before said submission date, with regard to the relevant person's issued Share Certificates, the amount obtained by dividing the total Trading Value for the two years prior to the Calculation Base Date by two is ten billion yen or more, and the Average Market Capitalization for Two Years (meaning the amount obtained by dividing the aggregated Market Capitalization as of the relevant Calculation Base Date and the day corresponding to such Calculation Base Date which falls within the year immediately prior to the Calculation Base Year by two; hereinafter the same shall apply in this paragraph) is ten billion yen or more;

ハ 上場日等が当該有価証券届出書の提出日の二年六月前の日後の日である場合において、当該者の発行済株券について、算定基準日以前一年間の売買金額が百億円以上であり、かつ、基準時時価総額（当該算定基準日における時価総額をいう。以下この項において同じ。）が百億円以上であること。

(c) that where the Listing Date, etc. falls after the day two years and six months before the submission date of the relevant Securities Registration Statement, with regard to the relevant person's issued Share Certificates, the Trading Value of such issued Share Certificates for the one year prior to the Calculation Base Date is ten billion yen or more and the Market Capitalization at the Base Time (meaning the Market Capitalization as of the relevant Calculation Base Date; hereinafter the same shall apply in this paragraph) is ten billion yen or more;

ニ 当該者の発行済株券について、三年平均時価総額（上場日等が当該有価証券届出書の提出日の三年六月前の日後の日で二年六月前の日以前の日である場合には、二年平均時価総額、上場日等が当該有価証券届出書の提出日の二年六月前の日後の日である場合には、基準時時価総額）が二百五十億円以上であること。

(d) that with regard to the relevant person's issued Share Certificates, the Average Market Capitalization for Three Years (where the Listing Date, etc. falls within the period between the day following the day three years and six months before the submission date of the relevant Securities Registration Statement and the day that falls on or before the day two years and six months before the submission date, the Average Market Capitalization for Two Years, and where the Listing Date, etc. falls after the day two years and six months before the submission date of the relevant Securities Registration Statement, the Market Capitalization at the Base Time) is 25 billion yen or more;

ホ 一の指定格付機関により、当該者が既に発行した社債券のいずれかに金融庁長官が指定格付機関ごとに指定した格付（以下この項において「特定格付」という。）が付与され、かつ、他の指定格付機関により、当該者が既に発行した社債券又はその募集若しくは売出しに関し法第四条第一項に規定する届出をしようとする社債券のいずれかに特定格付が付与されていること（これらの格付が公表されている場合に限る。）。

(e) that one Designated Rating Organization has granted a rating that is designated by the Commissioner of the Financial Services Agency for each Designated Rating Organization (hereinafter referred to as a "Specified Rating" in this paragraph) to any of the Corporate Bond Certificates that has already been issued by the relevant person, and that another Designated Rating Organization has granted a Specified Rating to any of the Corporate Bond Certificates that has already been issued by said person or the Corporate Bond Certificates of which said person seeks to give notice as prescribed in Article 4(1) of the Act in relation to the Public Offering or Secondary Distribution thereof (limited to where these ratings have been publicized); or

へ 法令により優先弁済を受ける権利を保証されている社債券（新株予約権付社債券を除く。）を既に発行していること。

(f) that the relevant person has already issued Corporate Bond Certificates for which rights to receive preferential payment are guaranteed by laws and regulations (excluding Certificates of Corporate Bonds with Share Options).

二 前号イに規定する上場日等が当該有価証券届出書の提出日の三年六月前の日後の日であり、かつ、有価証券届出書を提出しようとする者が前号イ中「法第二十四条第一項第一号」を「法第二十四条第一項第二号」に、「同項第二号」を「同項第一号」に、「又は認可金融商品取引業協会の発表する売買金額」を「及び認可金融商

品取引業協会の発表する売買金額」に、「又は認可金融商品取引業協会の発表する時価総額」を「及び認可金融商品取引業協会の発表する時価総額」に読み替えた後の前号イからニまでのいずれかの場合に該当すること。

(ii) where the Listing Date, etc. prescribed in sub-item (a) of the preceding item falls after the day following the day three years and six months before the submission date of the relevant Securities Registration Statement and the person who seeks to submit a Securities Registration Statement falls under any of the cases listed in sub-item (a) to sub-item (d) inclusive of the preceding item after replacing the phrases "Article 24(1)(i) of the Act," "item (ii) of that paragraph," "or the total Trading Value announced by the Authorized Financial Instruments Firms Association" and "or the Market Capitalization announced by the Authorized Financial Instruments Firms Association" with "Article 24(1)(ii) of the Act," "item (i) of that paragraph," "and the total Trading Value announced by the Authorized Financial Instruments Firms Association" and "and the Market Capitalization announced by the Authorized Financial Instruments Firms Association" respectively; and

三 第一号ホの場合に該当すること（前二号に該当する場合を除く。）。

(iii) where the relevant person falls under the case prescribed in item (i)(e) (excluding cases falling under the preceding two items).

（コマーシャル・ペーパーに係る参照方式の利用適格要件の特例）

(Special Provisions on Qualification Requirements for the Use of the Reference Method with Regard to Commercial Papers)

第九條の五 コマーシャル・ペーパーの発行者が当該コマーシャル・ペーパーの募集又は売出しに係る有価証券届出書を提出しようとする場合には、当該コマーシャル・ペーパーに複数の指定格付機関から金融庁長官が指定格付機関ごとに指定した格付が付与されている場合にも、法第五条第四項第二号に規定する内閣府令で定める基準を満たすものとする。

Article 9-5 Where an Issuer of Commercial Papers seeks to submit a Securities Registration Statement for a Public Offering or Secondary Distribution of Commercial Papers, even if two or more Designated Rating Organizations have granted the ratings designated by the Commissioner of the Financial Services Agency for each Designated Rating Organization to said Commercial Papers, he/she must satisfy the criteria specified by a Cabinet Office Ordinance, referred to in Article 5(4)(ii) of the Act.

（有価証券届出書の添付書類）

(Documents Attached to Securities Registration Statements)

第十條 法第五条第六項（法第二十七条において準用する場合を含む。）の規定により有価証券届出書に添付すべき書類（次条において「添付書類」という。）として内閣

府令で定めるものは、次の各号に掲げる有価証券届出書の区分に応じ、当該各号に定める書類とする。この場合において、第四号ホからトまで（第五号から第七号までにおいて引用する場合を含む。）に掲げる書類を有価証券届出書に添付できないときには、当該有価証券届出書の提出の日以後届出がその効力を生ずることとなる日の前日までに提出することができる。

Article 10 (1) The documents specified by a Cabinet Officer Ordinance as the documents to be attached to a Securities Registration Statement (such documents shall be referred to as the "Attached Documents" in the following Article) pursuant to the provisions of Article 5(6) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) shall be the documents specified in the following items in accordance with the category of Securities Registration Statements listed in each of said items. In this case, if the documents listed in sub-item (e) to sub-item (g) inclusive of item (iv) (including where they are cited in item (v) to item (vii) inclusive) cannot be attached to the Securities Registration Statement, said documents may be submitted by the day immediately preceding the day on which the notification will come into effect which also falls on or after the submission date of the Securities Registration Statement:

一 第二号様式により作成した有価証券届出書

(i) a Securities Registration Statement in accordance with Form 2:

イ 定款（財団法人内国会社である場合は、その寄附行為）

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, the articles of endowment);

ロ 当該有価証券の発行につき取締役会の決議等若しくは株主総会の決議があつた場合における当該取締役会の議事録等の写し若しくは当該株主総会の議事録の写し若しくは行政庁の認可を受けたことを証する書面（会社法第三十二条第一項に規定する発起人全員の同意があつた場合には、当該同意があつたことを知るに足る書面）又はこれらに類する書面

(b) where a resolution has been adopted by the board of directors or where a resolution has been adopted at a shareholders' meeting with regard to the issuance of the relevant Securities, a copy of the minutes, etc. of the board of directors meeting, a copy of the minutes of the shareholders' meeting, or a document attesting that the Authorization of an Administrative Agency has been obtained (where the consent of all incorporator(s) as prescribed in Article 32(1) of the Companies Act has been obtained, a document sufficient to show that said consent has been obtained) or documents similar thereto;

ハ 当該有価証券の発行による会社（指定法人を含む。）の資本金の額の変更につき、行政庁の許可、認可又は承認を必要とする場合における当該許可、認可又は承認があつたことを知るに足る書面

(c) with regard to changes in the amount of stated capital of a company

(including a Designated Juridical Person) due to the issuance of the relevant Securities, where the permission, authorization, or approval of an administrative agency is required, a document sufficient to show that said permission, authorization, or approval has been granted;

ニ 当該有価証券が社債、社会医療法人債、学校債券若しくは学校貸付債権（第四号及び第十七条第一項において「社債等」という。）又はコマーシャル・ペーパーであつて保証が付されている場合には、次に掲げる書面

(d) where the relevant Securities are guaranteed Corporate Bonds, Social Medical Care Corporation Bonds, School Bond Certificates, or School Loan Claims (collectively referred to as "Corporate Bonds, etc." in item (iv) and Article 17(1)) or are guaranteed Commercial Papers, the following documents:

(1) 当該保証を行つている会社（指定法人及び組合等を含む。以下「保証会社」という。）の定款（法人以外の組合等である場合は、組合契約に係る契約書の写し）及び当該保証を行うための取締役会の決議等又は株主総会の決議に係る当該取締役会の議事録等の写し又は当該株主総会の議事録の写しその他の当該保証を行うための手続がとられたことを証する書面

1. the articles of incorporation of the company (including a Designated Juridical Person and Partnership, etc.; hereinafter referred to as a "Guarantor Company") (where the company is a Partnership, etc. other than a juridical person, a copy of the contract pertaining to the Partnership Agreement) providing the guarantee, and a copy of the minutes, etc. of the board of directors meeting or a copy of the minutes of the shareholders' meeting pertaining to the resolution, etc. by said board of directors or the resolution made at said shareholders' meeting that was adopted in order to provide said guarantee, or any other documents attesting that procedures necessary for providing said guarantee have been undertaken; and

(2) 当該保証の内容を記載した書面

2. a document stating the content of the guarantee.

ホ 当該有価証券がカバードワラントであつて当該カバードワラントに表示されるオプションに係る契約が締結されている場合には、契約書の写し

(e) where the relevant Securities are Covered Warrants and a contract for the Options indicated on said Covered Warrants has been concluded, a copy of the written contract;

ヘ 当該有価証券が有価証券信託受益証券である場合には、当該有価証券信託受益証券の発行に関して締結された信託契約その他主要な契約の写し

(f) where the relevant Securities are Beneficiary Certificates of Securities in Trust, a copy of the trust contract that was concluded in relation to the issuance of said Beneficiary Certificates of Securities in Trust and a copy of any other major contracts; and

ト 当該有価証券が預託証券である場合には、当該預託証券の発行に関して締結された預託契約その他主要な契約の契約書の写し

(g) where the relevant Securities are Depository Receipts, a copy of the depository contract that was concluded in relation to the issuance of said Depository Receipts and a copy of any other major contracts.

二 第二号の二様式により作成した有価証券届出書

(ii) a Securities Registration Statement prepared in accordance with Form 2-2:

イ 前号イに掲げる書類（第十七条第一項ただし書の規定により、当該書類が当該有価証券届出書の組込書類に含まれていない場合に限る。）

(a) the documents listed in sub-item (a) of the preceding item (limited to cases where said documents are not included in the Securities Registration Statement's Incorporated Documents pursuant to the proviso to Article 17(1));

ロ 前号ロからトまでに掲げる書類

(b) the documents listed in sub-item (b) to sub-item (g) inclusive of the preceding item;

ハ 当該有価証券届出書の提出者が第九条の三第三項に規定する期間継続して有価証券報告書のうち同項に規定するものを提出している者である場合には、次に掲げる事項を記載した書面（同項第一号に掲げる要件に該当する場合は（2）を除く。）

(c) where the person submitting the Securities Registration Statement is a person who has been continuously submitting the Annual Securities Reports prescribed in Article 9-3(3) for the period prescribed in that paragraph, documents containing the following matters (excluding the matters listed in 2. below where the requirements listed in item (i) of that paragraph have been satisfied):

(1) 当該提出者の当該株式移転完全子会社及び適格株式移転完全子会社の名称、住所、代表者の氏名、資本金及び事業の内容

1. the name, address, name of the representative person, stated capital, and content of the business of the Wholly Owned Subsidiary Companies in the Share Transfer and the Eligible Wholly Owned Subsidiary Company in the Share Transfer of the person submitting the Securities Registration Statement;

(2) 同項に規定する株式移転の日の前日における当該提出者の当該株式移転完全子会社及び適格株式移転完全子会社の株主数

2. the number of shareholders of the Wholly Owned Subsidiary Companies in the Share Transfer and the Eligible Wholly Owned Subsidiary Company in the Share Transfer of the person submitting the Securities Registration Statement as of the day immediately preceding the day of a share transfer as prescribed in Article 9-3(3);

(3) 当該株式移転の目的

3. the purpose of the share transfer; and

(4) 当該株式移転の方法及び当該株式移転に係る当該適格株式移転完全子会社の株主総会の決議の内容

4. the method of share transfer and the details of the resolution made at the relevant shareholders' meeting of the Eligible Wholly Owned Subsidiary Company in the Share Transfer that was subject to the share transfer.

三 第二号の三様式により作成した有価証券届出書

(iii) a Securities Registration Statement prepared in accordance with Form 2-3:

イ 第一号イに掲げる書類（第十七条第一項ただし書の規定により、当該書類が当該有価証券届出書の参照書類に含まれていない場合に限る。）

(a) the documents listed in item (i)(a) (limited to cases where said documents are not included in the Securities Registration Statement's Reference Documents pursuant to the proviso to Article 17(1));

ロ 第一号ロからトまでに掲げる書類

(b) the documents listed in item (i)(b) to (g) inclusive;

ハ 当該有価証券届出書の提出者が法第五条第四項各号に掲げる要件を満たしていることを示す書面

(c) a document verifying that the person submitting the Securities Registration Statement satisfies the requirements listed in the items of Article 5(4) of the Act;

ニ 当該有価証券届出書の提出者が第九条の四第四項の規定により法第五条第四項第一号の要件を満たしている場合には、前号ハに掲げる書面

(d) where the person submitting the Securities Registration Statement satisfies the requirements listed in Article 5(4)(i) of the Act pursuant to the provisions of Article 9-4(4), the documents listed in sub-item (c) of the preceding item;

ホ 当該有価証券届出書において参照すべき旨記載された有価証券報告書の提出日以後次に掲げる事情が生じた場合（次に定める重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該有価証券届出書の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類

(e) where the following circumstances have occurred on or after the submission date of an Annual Securities Report in regard to which an entry in the Securities Registration Statement stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Securities Registration Statement), a document stating the details of the relevant material fact:

(1) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、

当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になったこと。

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact has occurred with regard to a matter that should be stated in the relevant Annual Securities Report.

へ 事業内容の概要及び主要な経営指標等の推移を的確かつ簡明に説明した書面

- (f) a document giving an accurate and concise outline of the contents of business and accurately and concisely explaining the transition of the major management indicators, etc.

三の二 第二号の四様式により作成した有価証券届出書 第一号に掲げる書類

- (iii)-2 a Securities Registration Statement prepared in accordance with Form 2-4: the documents listed in item (i);

三の三 第二号の五様式により作成した有価証券届出書

- (iii)-3 a Securities Registration Statement prepared in accordance with Form 2-5:

イ 第一号に掲げる書類

- (a) the documents listed in item (i); and

ロ 提出会社が組織再編成（法第二条の二第一項に規定する組織再編成をいう。）を行う会社以外の会社である場合には、当該組織再編成を行う会社の定款

- (b) where the Reporting Company is a company other than the one that is implementing the Reorganization (meaning a Reorganization as defined in Article 2-2(1) of the Act), the articles of incorporation of the company implementing said Reorganization.

三の四 第二号の六様式により作成した有価証券届出書 前号に掲げる書類

- (iii)-4 a Securities Registration Statement prepared in accordance with Form 2-6: the documents listed in the preceding item;

三の五 第二号の七様式により作成した有価証券届出書 第三号の三に掲げる書類

- (iii)-5 a Securities Registration Statement prepared in accordance with Form 2-7: the documents listed in item (iii)-3;

四 第七号様式により作成した有価証券届出書

- (iv) a Securities Registration Statement prepared in accordance with Form 7:

イ 第一号に掲げる書類

- (a) the documents listed in item (i);

ロ 当該有価証券届出書に記載された当該有価証券届出書を提出しようとする外国会社（以下この号において「当該外国会社」という。）の代表者が当該有価証券の募集又は売出しの届出に関し正当な権限を有する者であることを証する書面

(b) a document attesting that the representative person of the Foreign Company that is listed in the Securities Registration Statement as the Foreign Company that seeks to submit the Securities Registration Statement (hereinafter referred to as the "Foreign Company" in this item), is a person who has legitimate authority concerning the notification of the Public Offering or Secondary Distribution of Securities;

ハ 当該外国会社が、本邦内に住所を有する者に、当該有価証券の募集又は売出しの届出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面

(c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the notification of the Public Offering or Secondary Distribution of Securities;

ニ 当該有価証券の募集又は売出しが適法であること及び当該有価証券届出書に記載された法令に関する事項が真実かつ正確であることについての法律専門家の法律意見書

(d) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of Securities is lawful and that the matters concerning laws and regulations that are stated in the Securities Registration Statement are true and accurate;

ホ 外国為替及び外国貿易法第二十一条第一項又は第二項の規定による許可を必要とする場合における当該許可を受けたことを証する書面

(e) where permission is required pursuant to the provisions of Article 21(1) or (2) of the Foreign Exchange and Foreign Trade Act, a document attesting that said permission has been obtained;

ヘ 当該外国会社が金融商品取引業者との間に締結した元引受契約の契約書の写し

(f) a copy of the Wholesale Underwriting Contract that the relevant Foreign Company has concluded with a Financial Instruments Specialist; and

ト 当該有価証券が社債等である場合には、当該外国会社が債権の管理その他債権者のための行為又は当該外国会社のための行為をする職務を委託する契約の契約書及び元利金の支払に関する契約書の写し

(g) where the relevant Securities are Corporate Bonds, etc., a copy of the contract in which the relevant Foreign Company has entrusted the duties of administration of claims or other duties to perform acts for obligees or acts for said Foreign Company and a copy of the contract concerning payment of principal and interest.

五 第七号の二様式により作成した有価証券届出書

(v) a Securities Registration Statement prepared in accordance with Form 7-2;

イ 第二号イ及びロに掲げる書類

(a) the documents listed in item (ii)(a) and (b);

ロ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律

意見書

(b) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

ハ 前号ロ、ハ及びホからトまでに掲げる書類

(c) the documents listed in sub-item (b), (c), and (e) to (g) inclusive of the preceding item.

六 第七号の三様式により作成した有価証券届出書

(vi) a Securities Registration Statement prepared in accordance with Form 7-3:

イ 第三号に掲げる書類

(a) the documents listed in item (iii);

ロ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(b) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

ハ 第四号ロ、ハ及びホからトまでに掲げる書類

(c) the documents listed in item (iv)(b), (c), and (e) to (g) inclusive.

七 第七号の四様式により作成した有価証券届出書

(vii) a Securities Registration Statement prepared in accordance with Form 7-4:

イ 第三号の三に掲げる書類

(a) the documents listed in item (iii)-3; and

ロ 第四号ロからトまでに掲げる書類

(b) the documents listed in item (iv)(b) to (g) inclusive.

2 第一項第四号から第七号までに掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(2) When documents listed in paragraph (1)(iv) to (vii) inclusive have not been written in Japanese, translations thereof shall be attached.

(有価証券届出書の自発的訂正)

(Voluntary Amendment of Securities Registration Statements)

第十一条 提出した有価証券届出書又はその添付書類につき、法第七条（法第二十七条において準用する場合を含む。）の規定により訂正届出書を提出すべきものとして内閣府令で定める事情は、次の各号に掲げる事情とする。

Article 11 With regard to a Securities Registration Statement or the Attached Documents that have been submitted, the circumstances specified by a Cabinet Office Ordinance as those that require submission of amendments pursuant to Article 7 of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) shall be the circumstances listed in the following items:

一 当該提出日前に発生した当該有価証券届出書又はその添付書類に記載すべき重要な事実で、これらの書類を提出する時にはその内容を記載することができなかった

ものにつき、記載することができる状態になったこと。

(i) that it has become possible to state the details of a material fact that occurred before the submission date of the relevant Securities Registration Statement or its Attached Documents and that should have been included therein but whose details could not be stated at the time that such documents were submitted;

二 当該有価証券届出書又はその添付書類に記載すべき事項に関し重要な事実が発生したこと。

(ii) that a material fact has occurred with regard to a matter that should be stated in the relevant Securities Registration Statement or its Attached Documents; or

三 第九条各号に掲げる事項で当該有価証券届出書に記載しなかつたものにつき、その内容が決定したこと。

(iii) that the details of the matters listed in the items of Article 9, which were not stated in the Securities Registration Statement, have been determined.

(目論見書の作成を要しない有価証券の売出し)

(Secondary Distributions of Securities for Which the Preparation of a Prospectus May Be Omitted)

第十一条の二 法第十三条第一項（法第二十三条の十二第二項において準用する場合を含む。）に規定する内閣府令で定めるものは、法第二条第四項に規定する有価証券の売出しに該当しないものとする。

Article 11-2 The Secondary Distribution of Securities specified by a Cabinet Office Ordinance, referred to in Article 13(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 23-12(2) of the Act), shall not fall under the category of Secondary Distribution of Securities prescribed in Article 2(4) of the Act.

(届出を要する有価証券に係る交付しなければならない目論見書の記載内容)

(Content of Statements in a Prospectus That Is to Be Delivered for Securities That Require Notification)

第十二条 法第十三条第二項第一号イ（１）（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次の各号に掲げる発行者の区分に応じ、当該各号に定める事項とする。ただし、法第二十五条第四項（法第二十七条において準用する場合を含む。以下同じ。）の規定により公衆の縦覧に供しないこととされた事項を除く。

Article 12 The matters specified by a Cabinet Office Ordinance, referred to in Article 13(2)(i)(a)1. of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be the matters specified in the following items in accordance with the category of Issuers listed in each of said items; provided, however, that the matters which are not to be made available

for public inspection pursuant to the provisions of Article 25(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) shall be excluded:

一 内国会社

(i) a Domestic Company:

- イ 第二号様式第一部から第三部までに掲げる事項
(a) the matters listed in Part I to Part III inclusive of Form 2;
- ロ 第二号の二様式第一部から第六部までに掲げる事項
(b) the matters listed in Part I to Part VI inclusive of Form 2-2;
- ハ 第二号の三様式第一部から第五部までに掲げる事項
(c) the matters listed in Part I to Part V inclusive of Form 2-3;
- ニ 第二号の四様式第一部、第二部及び第四部に掲げる事項
(d) the matters listed in Part I, Part II, and Part IV of Form 2-4;
- ホ 第二号の五様式第一部から第五部まで及び第七部に掲げる事項
(e) the matters listed in Part I to Part V inclusive and Part VII of Form 2-5;
- ヘ 第二号の六様式第一部から第四部まで及び第六部に掲げる事項
(f) the matters listed in Part I to Part IV inclusive and Part VI of Form 2-6;
- and
- ト 第二号の七様式第一部から第三部まで、第五部及び第六部に掲げる事項
(g) the matters listed in Part I to Part III inclusive, Part V, and Part VI of Form 2-7.

二 外国会社

(ii) a Foreign Company:

- イ 第七号様式第一部から第三部までに掲げる事項
(a) the matters listed in Part I to Part III inclusive of Form 7;
- ロ 第七号の二様式第一部から第六部までに掲げる事項
(b) the matters listed in Part I to Part VI inclusive of Form 7-2;
- ハ 第七号の三様式第一部から第五部までに掲げる事項
(c) the matters listed in Part I to Part V inclusive of Form 7-3; and
- ニ 第七号の四様式第一部から第四部まで及び第六部に掲げる事項
(d) the matters listed in Part I to Part IV inclusive and Part VI of Form 7-4.

(届出を要する有価証券に係る交付しなければならない目論見書の特記事項)

(Special Instructions Regarding a Prospectus That Is to Be Delivered for Securities Requiring Notification)

第十三条 法第十三条第二項第一号イ(2)(法第二十七条において準用する場合を含む。)に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定めるものとする。

Article 13 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13(2)(i)(a)2. of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be those specified in the following

items in accordance with the category of Prospectus listed in each of said items:

一 届出目論見書 次に掲げる事項

(i) a Reported Prospectus: the following matters:

イ 当該目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合には、当該届出がその効力を生じている旨

(a) with regard to the Public Offering or Secondary Distribution of Securities related to the Prospectus, where the notification under Article 4(1) to (3) inclusive of the Act has been made, a statement to the effect that said notification has come into effect;

ロ 当該有価証券が外国通貨をもつて表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

(b) where a matter concerning the relevant Securities is indicated in a foreign currency, a statement to the effect that this may be affected by changes in the foreign exchange rates; and

ハ 法第十三条第三項（法第二十七条において準用する場合を含む。以下同じ。）の適用を受ける場合には、第十条第一項第三号ハからへまでに掲げる書類に記載された事項

(c) where Article 13(3) of the Act applies to the Prospectus (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter), the matters stated in the documents listed in Article 10(1)(iii)(c) to (f) inclusive.

二 届出仮目論見書 次に掲げる事項

(ii) a Temporary Reported Prospectus: the following matters:

イ 当該届出仮目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合には、当該届出をした日及び当該届出の効力が生じていない旨

(a) with regard to the Public Offering or Secondary Distribution of Securities related to the Temporary Reported Prospectus, where a notification under Article 4(1) to (3) inclusive of the Act has been made, the day on which said notification was made and a statement to the effect that said notification has yet to come into effect;

ロ 当該届出仮目論見書に記載された内容につき、訂正が行われることがある旨

(b) with regard to the contents stated in the Temporary Reported Prospectus, a statement to the effect that amendments may be made; and

ハ 前号ロ及びハに掲げる事項

(c) the matters listed in sub-item (b) or (c) of the preceding item.

2 前項第一号ハに掲げる事項（同項第二号において引用する場合を含む。）は、届出目論見書又は届出仮目論見書の参照情報の次に、それ以外の事項は、届出目論見書若しくは届出仮目論見書の表紙又はその他の見やすい箇所に記載しなければならない。

(2) The matters listed in item (i)(c) of the preceding paragraph (including where they are cited pursuant to item (ii) of that paragraph) shall be stated following the reference information in the Reported Prospectus or Temporary Reported Prospectus, and other matters shall be stated on the front page or in some other conspicuous location in the Reported Prospectus or Temporary Reported Prospectus.

(既に開示された有価証券に係る交付しなければならない目論見書の特記事項)
(Special Instructions Regarding a Prospectus That Is to Be Delivered for Securities in Regard to Which Disclosure Has Already Been Made)

第十四条 法第十三条第二項第一号ロ(2)(法第二十七条において準用する場合を含む。)に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

Article 14 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13(2)(i)(b)2. of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be the matters listed in the following items in accordance with the category of Prospectus listed in each of said items:

一 届出目論見書 次に掲げる事項

(i) Reported Prospectus: the following matters:

イ 有価証券の売出しに係る目論見書の場合には、法第四条第一項から第三項までの規定による届出が行われていない旨

(a) where the Prospectus is for a Public Offering of Securities, a statement to the effect that notification under Article 4(1) to (3) inclusive of the Act has not been made;

ロ 当該有価証券が外国通貨をもつて表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

(b) where a matter concerning the relevant Securities is indicated in a foreign currency, a statement to the effect that this may be affected by changes in the foreign exchange rates; and

ハ 法第十三条第三項の適用を受ける場合には、第十条第一項第三号ハからヘまでに掲げる書類に記載された事項

(c) where Article 13(3) of the Act applies to the Prospectus, the matters stated in the documents listed in Article 10(1)(iii)(c) to (f) inclusive.

二 届出仮目論見書 次に掲げる事項

(ii) Temporary Reported Prospectus: the following matters:

イ 有価証券の売出しに係る仮目論見書の場合には、法第四条第一項から第三項までの規定による届出が行われていない旨

(a) where a Temporary Prospectus is for a Public Offering of Securities, a statement to the effect that the notification under Article 4(1) to (3) inclusive of the Act has not been made;

ロ 記載された内容につき、訂正が行われることがある旨

(b) with regard to the stated content, a statement to the effect that amendments may be made; and

ハ 前号ロ及びハに掲げる事項

(c) the matters listed in sub-item (b) and sub-item (c) of the preceding item.

2 前項第一号ハに掲げる事項（同項第二号において引用する場合を含む。）は、届出目論見書又は届出仮目論見書の参照情報の次に、それ以外の事項は、届出目論見書又は届出仮目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) The matters listed in item (i)(c) of the preceding paragraph (including where these are cited pursuant to item (ii) of that paragraph) shall be stated following the reference information in the Reported Prospectus or Temporary Reported Prospectus, and other matters shall be stated on the front page or in some other conspicuous location in the Reported Prospectus or Temporary Reported Prospectus.

（発行価格等の公表の方法）

(Method of Publicizing the Issue Price, etc.)

第十四条の二 法第十五条第五項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 14-2 (1) The methods specified by a Cabinet Office Ordinance, referred to in Article 15(5) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be as follows:

一 国内において時事に関する事項を総合して報道する日刊新聞紙並びに国内において産業及び経済に関する事項を全般的に報道する日刊新聞紙（次号において「日刊新聞紙」という。）のうち二以上に掲載する方法

(i) publication in two or more daily newspapers that cover matters related to overall current affairs in Japan or that cover general matters related to Japanese industry and the domestic economy (referred to as "Daily Newspapers" in the following item);

二 日刊新聞紙のうち一以上に掲載し、かつ、発行者又はその有価証券を募集若しくは売出しにより取得させ、若しくは売り付けようとする者の使用に係る電子計算機に備えられたファイルに記録された事項を電気通信回線を通じて閲覧に供する方法

(ii) publication in one or more Daily Newspapers, and making available for inspection via a telecommunications line the matters that have been recorded in a file that is stored on the computer used by the Issuer or by the person who seeks to have the Securities acquired through the Public Offering or Secondary Distribution or to sell them therethrough; or

三 発行者（発行者が外国会社である場合にあっては、当該外国会社又はその代理人）及びその有価証券を募集又は売出しにより取得させ、又は売り付けようとする者の使用に係る電子計算機に備えられたファイルに記録された事項を電気通信回線を通じて閲覧に供する方法（その有価証券を募集又は売出しにより取得させ、又は

売り付けようとする相手方が当該事項を閲覧した旨又は他の方法により当該事項に係る情報を取得した旨を電話その他の方法により当該相手方に直接に確認する場合に限る。)

(iii) making available for inspection via a telecommunications line the matters that have been recorded in a file that is stored on the computer used by the Issuer (where the Issuer is a Foreign Company, the Foreign Company or its Agent) and by the person who seeks to have the Securities acquired through the Public Offering or Secondary Distribution or to sell them therethrough (limited to cases where said person confirms directly, by telephone or by any other means, with the counterparty that the person seeks to have acquire the Securities or to whom said person seeks to sell such Securities through the Public Offering or Secondary Distribution, to the effect that said counterparty has inspected said matters or has by any other method acquired information pertaining to said matters).

2 前項第二号及び第三号に掲げる電気通信回線を通じて閲覧に供する方法にあつては、その有価証券を募集又は売出しにより取得させ、又は売り付けようとする期間が終了するまでの間、閲覧可能な状態を維持しなければならない。

(2) With regard to a method that involves making the matters available for inspection via a telecommunications line as listed in item (ii) and item (iii) of the preceding paragraph, the conditions in which the matters are available for inspection shall be maintained until the period wherein the person seeks to have the Securities acquired or to sell such Securities through a Public Offering or Secondary Distribution ends.

(発行登録書の記載内容等)

(Content of Entries, etc. in a Shelf Registration Statement)

第十四条の三 法第二十三条の三第一項の規定により有価証券の募集又は売出しを登録しようとする者は、募集又は売出しごとに、内国会社のうち第一条第一号ロに掲げる有価証券（法第二十三条の八第二項の規定の適用を受ける有価証券を除く。）又は同号ハ、ニ、ト、ヲ若しくはワに掲げる有価証券を発行する者にあつては第十一号様式、同号チに掲げる有価証券を発行する者にあつては第十一号の二様式、外国会社にあつては第十四号様式により発行登録書三通を作成し、財務局長等に提出しなければならない。

Article 14-3 (1) A person who seeks to register a Public Offering or Secondary Distribution of Securities pursuant to the provisions of Article 23-3(1) of the Act shall prepare three copies of the Shelf Registration Statement for each Public Offering or Secondary Distribution, in accordance with Form 11 if the person is a Domestic Company that issues the Securities listed in Article 1(i)(b) (excluding the Securities to which the provisions of Article 23-8(2) of the Act apply) or the Securities listed in sub-item (c), (d), (g), (l), or (m) of that item, in accordance with Form 11-2 if the person is a Domestic Company that issues the

Securities listed in sub-item (h) of that item, or in accordance with Form 14 if the person is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.

2 法第二十三条の八第二項の規定の適用を受ける有価証券の募集又は売出しを登録しようとする者は、募集又は売出しごとに内国会社にあつては第十一号の二の様式、外国会社にあつては第十四号の四様式により発行登録書三通を作成し、財務局長等に提出しなければならない。

(2) A person who seeks to register a Public Offering or Secondary Distribution of Securities to which the provisions of Article 23-8(2) of the Act apply shall prepare three copies of the Shelf Registration Statement in accordance with Form 11-2-2 if the person is a Domestic Company, or in accordance with Form 14-4 if the person is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.

(発行登録書の添付書類)

(Documents Attached to Shelf Registration Statements)

第十四条の四 法第二十三条の三第二項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める書類（次条において「添付書類」という。）は、次の各号に掲げる発行登録書の区分に応じ、当該各号に掲げる書類とする。

Article 14-4 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 23-3(2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) (such documents shall be referred to as the "Attached Documents" in the following Article), shall be the documents listed in the following items in accordance with the category of Shelf Registration Statements listed in each of said items:

一 第十一号様式及び第十一号の二の様式により作成した発行登録書

(i) a Shelf Registration Statement prepared in accordance with Form 11 and Form 11-2-2;

イ 定款（第十七条第一項ただし書の規定により、当該発行登録書の参照書類に含まれていない場合に限る。）

(a) the articles of incorporation (limited to cases where they are not included in the relevant Shelf Registration Statement's Reference Documents pursuant to the proviso to Article 17(1));

ロ 当該発行登録書の提出者が法第五条第四項各号に掲げる要件を満たしていることを示す書面

(b) a document indicating that the person submitting the Shelf Registration Statement satisfies the requirements listed in the items of Article 5(4) of the Act;

ハ 当該発行登録書において参照すべき旨記載された有価証券報告書の提出日以後次に掲げる事情が生じた場合（次に定める重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該発行登録書の参照書類に含

まれている場合を除く。)における当該重要な事実の内容を記載した書類
(c) where the following circumstances have occurred on or after the submission date of an Annual Securities Report in regard to which an entry in the Shelf Registration Statement stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Shelf Registration Statement), a document stating the details of the relevant material fact:

(1) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になったこと。

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact has occurred with regard to a matter that should be stated in the relevant Annual Securities Report.

ニ 事業内容の概要及び主要な経営指標等の推移を的確かつ簡明に説明した書面
(d) a document giving an accurate and concise outline of the contents of business and accurately and concisely explaining the transition of the major management indicators, etc.; and

ホ 当該発行登録書の提出者が第九条の四第四項の規定により法第五条第四項第一号の要件を満たしている場合には、第十条第一項第二号ハに掲げる書面

(e) where the person submitting the relevant Shelf Registration Statement satisfies the requirements prescribed in Article 5(4)(i) of the Act pursuant to the provisions of Article 9-4(4), the documents listed in Article 10(1)(ii)(c).

二 第十四号様式及び第十四号の四様式により作成した発行登録書

(ii) the Shelf Registration Statement prepared in accordance with Form 14 and Form 14-4:

イ 前号に掲げる書類

(a) the documents listed in the preceding item;

ロ 当該発行登録書に記載された当該外国会社（当該発行登録書を提出する外国会社をいう。以下この号において同じ。）の代表者が当該発行登録に関し正当な権限を有する者であることを証する書面

(b) a document attesting that the representative person of the Foreign Company stated in the Shelf Registration Statement (meaning the Foreign Company submitting the Shelf Registration Statement; hereinafter the

same shall apply in this item) is a person who has legitimate authority concerning the shelf registration;

ハ 当該外国会社が、本邦内に住所を有する者に、当該発行登録に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面

(c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the shelf registration; and

ニ 当該発行登録が適法であることについての法律専門家の法律意見書

(d) a legal opinion letter from a legal expert stating that the shelf registration is lawful.

2 発行登録書（訂正発行登録書を含む。第十四条の十一第二項及び第十四条の十二第一項において同じ。）には、次の各号に掲げる発行登録書の区分に応じ、当該各号に掲げる書類を添付することができる。

(2) The documents listed in the following items in accordance with the category of Shelf Registration Statement listed in each of said items may be attached to the Shelf Registration Statement (including amended Shelf Registration Statements; the same shall apply in Article 14-11(2) and Article 14-12(1)):

一 第十一号様式及び第十一号の二の様式により作成した発行登録書

(i) a Shelf Registration Statement prepared in accordance with Form 11 and Form 11-2-2:

イ 当該有価証券の発行につき取締役会の決議等又は株主総会の決議があつた場合における当該取締役会の議事録等の写し又は当該株主総会の議事録の写し

(a) where a resolution, etc. by a board of directors or a resolution made at a shareholders' meeting has been adopted concerning the issuance of the Securities, a copy of the minutes, etc. of said board of directors meeting or a copy of the minutes of said shareholders' meeting; and

ロ 第十条第一項第一号ニに掲げる書面

(b) the documents listed in Article 10(1)(i)(d).

二 第十四号様式及び第十四号の四様式により作成した発行登録書

(ii) a Shelf Registration Statement prepared in accordance with Form 14 and Form 14-4:

イ 前号に掲げる書類

(a) the documents listed in the preceding item;

ロ 当該発行登録書を提出する外国会社が、本邦内に住所を有する者に、当該発行登録書に係る発行登録追補書類の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面

(b) a document attesting that the Foreign Company submitting the Shelf Registration Statement has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of Shelf Registration Supplements pertaining to said Shelf Registration Statement;

ハ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(c) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

ニ 第十条第一項第四号ホからトまでに掲げる書類

(d) the documents listed in Article 10(1)(iv)(e) to (g) inclusive.

3 第一項第二号及び前項第二号に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(3) When any documents listed in paragraph (1)(ii) and item (ii) of the preceding paragraph have not been written in Japanese, translations thereof shall be attached.

(訂正発行登録書の提出事由等)

(Grounds, etc. for Submission of an Amended Shelf Registration Statement)

第十四条の五 提出した発行登録書及びその添付書類につき、法第二十三条の四に規定するその内容を訂正する必要があるものとして内閣府令で定める事情は、次に掲げる事情とする。

Article 14-5 (1) With regard to a Shelf Registration Statement and Attached Documents that have been submitted, the circumstances specified by a Cabinet Office Ordinance as those that require the amendment of descriptions therein, referred to in Article 23-4 of the Act, shall be the following circumstances:

一 記載された発行予定額のうち未発行分の一部を発行予定期間内に発行する見込みがなくなつたこと。

(i) that part of an unissued portion of the planned amount of issue that was stated in the documents is no longer likely to be issued within the planned issue period;

二 記載された引受けを予定する金融商品取引業者のうち主たるものに異動があつたこと。

(ii) that there have been changes in the major Financial Instruments Specialists who are scheduled to conduct the underwriting and who have been stated in the documents; or

三 記載された発行登録の効力発生予定日に変更があつたこと。

(iii) that the scheduled date for the shelf registration to come into effect that was stated in the documents has been changed.

2 法第二十三条の四の規定により訂正発行登録書を提出しようとする発行登録者（同条に規定する発行登録者をいう。以下同じ。）は、内国会社にあつては第十一号の三様式、外国会社にあつては第十四号の二様式により訂正発行登録書三通を作成し、財務局長等に提出しなければならない。

(2) A Shelf Registration Holder (meaning a Shelf Registration Holder as prescribed in Article 23-4 of the Act; the same shall apply hereinafter) who seeks to submit an amended Shelf Registration Statement pursuant to the

provisions of that Article shall prepare three copies of the Amended Shelf Registration Statement in accordance with Form 11-3 if the Shelf Registration Holder is a Domestic Company, or in accordance with Form 14-2 if the Shelf Registration Holder is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.

3 法第二十三条の四の規定により発行登録書及びその添付書類に記載された事項のうち変更するための訂正を行うことができないものとして内閣府令で定める事項は、次に掲げる事項とする。

(3) The matters specified by a Cabinet Office Ordinance as the matters stated in a Shelf Registration Statement and its Attached Documents that may not be amended for changes pursuant to the provisions of Article 23-4 of the Act shall be the following matters:

一 発行予定額の増額

(i) an increase in the planned amount of issue;

二 発行予定期間の変更

(ii) changes to the planned issue period; and

三 有価証券の種類の変更

(iii) changes to the Classes of Securities.

(発行登録に係る発行予定期間)

(Planned Issue Period Pertaining to Shelf Registration)

第十四条の六 法第二十三条の六第一項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める期間は、発行登録をしようとする者の選択により、一年間又は二年間とする。ただし、コマーシャル・ペーパーの募集又は売出しの登録の場合にあつては一年間とする。

Article 14-6 The period specified by a Cabinet Office Ordinance, referred to in Article 23-6(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be one year or two years, in accordance with the preference of the person seeking to make the shelf registration; provided, however, that in cases of a registration for a Public Offering or Secondary Distribution of Commercial Papers, such period shall be one year.

(発行登録取下届出書の記載内容)

(Content of Entries in Written Withdrawals of Shelf Registration)

第十四条の七 法第二十三条の七第一項（法第二十七条において準用する場合を含む。）の規定により発行登録を取り下げようとする発行登録者は、内国会社にあつては第十一号の四様式、外国会社にあつては第十四号の三様式により発行登録取下届出書を作成し、財務局長等に提出しなければならない。

Article 14-7 A Shelf Registration Holder who seeks to withdraw a shelf registration pursuant to the provisions of Article 23-7(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall

prepare a written withdrawal of Shelf Registration in accordance with Form 11-4 if the holder is a Domestic Company, or in accordance with Form 14-3 if the holder is a Foreign Company, and shall submit it to the Director-General of the Local Finance Bureau, etc.

(発行登録追補書類の記載内容等)

(Content of Entries, etc. in Shelf Registration Supplements)

第十四条の八 法第二十三条の八第一項の規定により登録されている有価証券を取得させ、又は売り付けようとする発行登録者は、当該有価証券の募集又は売出しごとに、内国会社のうち第一条第一号ロ、ハ、ニ、ト、ヲ又はワに掲げる有価証券を発行する者にあつては第十二号様式、同号チに掲げる有価証券を発行する者にあつては第十二号の二様式、外国会社にあつては第十五号様式により発行登録追補書類三通を作成し、財務局長等に提出しなければならない。

Article 14-8 A Shelf Registration Holder who seeks to have the Securities that were registered pursuant to the provisions of Article 23-8(1) of the Act acquired or who seeks to sell such Securities shall prepare three copies of the Shelf Registration Supplement for each Public Offering or Secondary Distribution of said Securities, in accordance with Form 12 if the holder is a Domestic Company that issues the Securities listed in Article 1(i)(b), (c), (d), (g), (l), or (m), in accordance with Form 12-2 if the holder is a Domestic Company that issues the Securities listed in sub-item (h) of that item, or in accordance with Form 15 if the holder is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.

(発行登録追補書類の提出を要しない募集又は売出し)

(Public Offerings and Secondary Distributions for Which the Submission of Shelf Registration Supplements May Be Omitted)

第十四条の九 法第二十三条の八第一項ただし書（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、第二条第三項各号に掲げるもの以外の募集又は売出しとする。

Article 14-9 The Public Offering or the Secondary Distribution of Securities specified by a Cabinet Office Ordinance, referred to in the proviso to Article 23-8(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be Public Offerings and Secondary Distributions other than those listed in the items of Article 2(3).

(発行登録追補書類の提出を要しない有価証券)

(Securities for Which the Submission of Shelf Registration Supplements May Be Omitted)

第十四条の九の二 令第三条の二の二第四号に規定する内閣府令で定めるものは、振替外債（社債等の振替に関する法律（平成十三年法律第七十五号）第二百七条におい

て準用する同法第六十六条（第一号を除く。）に規定する振替外債（同条に規定する振替社債及び同法第一百七十条において準用する同法第六十六条（同条第一号イからニまでを除く。）に規定する保険業法（平成七年法律第百五号）に規定する相互会社の社債の性質を有するものに限る。）をいう。以下この条において同じ。）のうち、次に掲げる要件のすべてに該当するもの（第十四条の十五の二において「短期外債」という。）とする。

Article 14-9-2 The Securities specified by a Cabinet Office Ordinance, referred to in Article 3-2-2(iv) of the Order, shall be Book-Entry Foreign Bonds (meaning book-entry foreign bonds as prescribed in Article 66 (excluding item (i)) of the Act on the Transfer of Corporate Bonds, etc. (Act No. 75 of 2001) as applied mutatis mutandis pursuant to Article 127 of that Act (limited to those that have the nature of book-entry corporate bonds as prescribed in Article 66 of that Act and the nature of the Corporate Bonds of a mutual company provided for in the Insurance Business Act (Act No. 105 of 1995) as prescribed in Article 66 of the Act on the Transfer of Corporate Bonds, etc. (excluding item (i)(a) to (d) inclusive of that Article) as applied mutatis mutandis pursuant to Article 117 of that Act); hereinafter the same shall apply in this Article) that satisfy all of the following requirements (such Book-Entry Foreign Bonds shall be referred to as "Short-Term Foreign Bonds" in Article 14-15-2):

一 円建てで発行されるものであること。

(i) that the bond is issued in Japanese yen;

二 各振替外債の金額が一億円を下回らないこと。

(ii) that the amount of each Book-Entry Foreign Bond is not less than 100 million yen;

三 元本の償還について、振替外債の総額の払込みのあつた日から一年未満の日とする確定期限の定めがあり、かつ、分割払の定めがないこと。

(iii) that there are provisions setting forth that the fixed due date for the redemption of the principal is to be a day that comes within less than one year from the day of payment of the total value of the Book-Entry Foreign Bonds, and that there are no provisions setting forth that the redemption of principal is to be made in installments; and

四 利息の支払期限を、前号の元本の償還期限と同じ日とする旨の定めがあること。

(iv) that there are provisions setting forth that the due date for the payment of interest is to be the same date as the due date for the redemption of the principal set forth in the preceding item.

(発行登録追補書類提出期限の特例)

(Special Provisions on the Due Date for the Submission of Shelf Registration Supplements)

第十四条の十 法第二十三条の八第三項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める場合は、第三条各号に掲げる有価証券の募集又は

売出しを行う場合とする。

Article 14-10 The cases specified by a Cabinet Office Ordinance, referred to in Article 23-8(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be a Public Offering or Secondary Distribution of Securities as listed in the items of Article 3 is conducted.

(発行登録通知書の記載内容等)

(Content of Entries, etc. in a Written Notice of Shelf Registration)

第十四条の十一 法第二十三条の八第四項において準用する法第四条第六項の規定により提出する発行登録通知書は、内国会社にあつては第十三号様式、外国会社にあつては第十六号様式により作成し、財務局長等に提出しなければならない。

Article 14-11 (1) The Written Notice of Shelf Registration to be submitted pursuant to the provisions of Article 4(6) of the Act as applied mutatis mutandis pursuant to Article 23-8(4) of the Act shall be prepared in accordance with Form 13 in the case of a Domestic Company or in accordance with Form 16 in the case of a Foreign Company, and shall be submitted to the Director-General of the Local Finance Bureau, etc.

2 発行登録通知書には、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類（第十四条の四第一項又は第二項の規定により発行登録書に添付された書類と同一内容のものを除く。）を添付しなければならない。

(2) The documents specified in the following items in accordance with the category of the Issuer of Securities listed in each of said items (excluding documents whose contents are identical to those stated in the documents attached to the Shelf Registration Statement pursuant to Article 14-4(1) or (2)) shall be attached to the Written Notice of Shelf Registration:

一 内国会社

(i) a Domestic Company:

イ 当該有価証券の発行につき取締役会の決議等若しくは株主総会の決議があつた場合における当該取締役会の議事録等の写し若しくは当該株主総会の議事録の写し又は行政庁の認可を受けたことを証する書面

(a) where a resolution, etc. by the board of directors or a resolution made at a shareholders' meeting has been adopted for the issuance of the Securities, a copy of the minutes, etc. of said board of directors meeting, a copy of the minutes of said shareholders' meeting, or a document attesting that the Authorization of an Administrative Agency has been obtained; and

ロ 当該有価証券の募集又は売出しに際し目論見書が使用される場合における当該目論見書

(b) where a Prospectus is used for the Public Offering or Secondary Distribution of the Securities, said Prospectus.

二 外国会社

(ii) a Foreign Company:

イ 前号に掲げる書類

(a) the documents listed in the preceding item;

ロ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(b) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

ハ 外国為替及び外国貿易法第二十一条第一項又は第二項の規定による許可を必要とする場合における当該許可を受けたことを証する書面

(c) where permission under Article 21(1) or (2) of the Foreign Exchange and Foreign Trade Act is required, a document attesting that said permission has been obtained.

3 前項第二号ロに掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(3) When a document listed in item (ii)(b) of the preceding paragraph has not been written in Japanese, a translation thereof shall be attached.

4 第五条の規定は、発行登録通知書に記載された内容に変更があつた場合に準用する。

(4) The provisions of Article 5 shall apply mutatis mutandis to cases where there are any changes in the content stated in a Written Notice of Shelf Registration.

5 法第二十三条の八第四項において準用する法第四条第六項ただし書に規定する内閣府令で定める金額は、千万円とする。

(5) The amount specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4(6) of the Act as applied mutatis mutandis pursuant to Article 23-8(4) of the Act, shall be ten million yen.

(発行登録追補書類の添付書類)

(Documents Attached to Shelf Registration Supplements)

第十四条の十二 法第二十三条の八第五項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める書類は、次の各号に掲げる発行登録追補書類の区分に応じ、当該各号に定める書類（第十四条の四第一項又は第二項の規定により発行登録書に添付された書類と同一内容のものを除く。）とする。

Article 14-12 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 23-8(5) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be the documents specified in the following items in accordance with the category of the Shelf Registration Supplements listed in each of said items (excluding documents whose contents are identical to those stated in the documents attached to a Shelf Registration Statement pursuant to the provisions of Article 14-4(1) or (2)):

一 第十二号様式により作成した発行登録追補書類

(i) a Shelf Registration Supplement prepared in accordance with Form 12:

イ 当該有価証券の発行につき取締役会の決議等若しくは株主総会の決議があつた場合における当該取締役会の議事録等の写し若しくは当該株主総会の議事録の写

し又は行政庁の認可を受けたことを証する書面

(a) where a resolution, etc. by the board of directors or a resolution made at a shareholders' meeting has been adopted for the issuance of said Securities, a copy of the minutes, etc. of the board of directors meeting, a copy of the minutes of the shareholders' meeting, or a document attesting that the Authorization of an Administrative Agency has been obtained;

ロ 当該有価証券の発行による会社（指定法人を含む。）の資本金の額の変更につき、行政庁の許可、認可又は承認を必要とする場合における当該許可、認可又は承認があつたことを知るに足る書面

(b) with regard to the changes in the amount of stated capital of a company (including a Designated Juridical Person) due to the issuance of Securities, where the permission, authorization, or approval of an administrative agency is required, a document sufficient to show that said permission, authorization or approval has been granted;

ハ 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の提出日以後次に掲げる事情が生じた場合（次に定める重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該発行登録追補書類の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類

(c) where the following circumstances have occurred on or after the submission date of an Annual Securities Report in regard to which an entry in the Shelf Registration Supplement stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Shelf Registration Supplement), a document stating the details of the relevant material fact:

(1) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になつたこと。

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report;

ニ 事業内容の概要及び主要な経営指標等の推移を的確かつ簡明に説明した書面

(d) a document giving an accurate and concise outline of the contents of business and accurately and concisely explaining the transition of the

- major management indicators, etc.; and
- ホ 第十条第一項第一号ニ、ホ、へ又はトに掲げる書面
- (e) the documents listed in Article 10(1)(i)(d), (e), (f), or (g).
- 二 第十五号様式により作成した発行登録追補書類
- (ii) Shelf Registration Supplements prepared in accordance with Form 15:
- イ 前号に掲げる書類
- (a) the documents listed in the preceding item;
- ロ 当該発行登録追補書類に記載された当該外国会社（当該発行登録追補書類を提出する外国会社をいう。以下この号において同じ。）の代表者が当該発行登録追補書類の提出に関し正当な権限を有する者であることを証する書面
- (b) a document attesting that the representative person of the Foreign Company (meaning the Foreign Company submitting the Shelf Registration Supplement; hereinafter the same shall apply in this item) stated in the Shelf Registration Supplement is a person who has legitimate authority for the submission of said Shelf Registration Supplement;
- ハ 当該外国会社が、本邦内に住所を有する者に、当該発行登録追補書類の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面
- (c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Shelf Registration Supplement;
- ニ 当該発行登録追補書類の提出が適法であることについての法律専門家の法律意見書
- (d) a legal opinion letter from a legal expert stating that the submission of the Shelf Registration Supplement is lawful; and
- ホ 第十条第一項第四号ホから、トまでに掲げる書類
- (e) the documents listed in Article 10(1)(iv)(e) to (g) inclusive.
- 2 前項第二号に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。
- (2) When a document listed in item (ii) of the preceding paragraph has not been written in Japanese, a translation thereof shall be attached.

(発行登録目論見書等の特記事項)

(Special Instructions Regarding Shelf Registration Prospectuses, etc.)

第十四条の十三 法第二十三条の十二第二項において準用し、同項の規定により読み替えて適用する法第十三条第二項に規定する内閣府令で定める内容は、次の各号に掲げる目論見書の区分に応じ、当該各号に掲げる事項とする。

Article 14-13 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13(2) of the Act as applied mutatis mutandis pursuant to Article 23-12(2) of the Act and as applied by replacing certain terms pursuant to that

paragraph, shall be the matters listed in the following items in accordance with the category of Prospectus listed in each of said items:

一 発行登録目論見書

(i) a Shelf Registration Prospectus:

イ 当該発行登録目論見書に係る有価証券の募集又は売出しに関し、法第二十三条の三第一項の規定による発行登録がその効力を生じている旨

(a) a statement to the effect that the shelf registration under Article 23-3(1) of the Act has come into effect for the Public Offering or Secondary Distribution of Securities that is related to the Shelf Registration Prospectus;

ロ 当該発行登録目論見書に記載された内容につき訂正が行われることがある旨及び参照すべき旨記載された参照情報が新たに差し替わることがある旨

(b) a statement to the effect that the content stated in the Shelf Registration Prospectus may be amended and the reference information in regard to which an entry states to the effect that reference should be made may be newly replaced;

ハ 当該有価証券を取得させ、又は売り付ける場合には、発行登録追補目論見書を交付する旨

(c) a statement to the effect that the Supplementary Shelf Registration Prospectus is to be delivered where the Securities are made to be acquired or where such Securities are sold;

ニ 当該有価証券が外国通貨をもつて表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

(d) where a matter concerning the Securities is indicated in a foreign currency, a statement to the effect that this may be influenced by changes in the foreign exchange rates;

ホ 当該発行登録目論見書に係る発行登録書の提出者が法第五条第四項各号に掲げる要件を満たしていることを示す書面に記載された事項

(e) the matters stated in a document indicating that the person submitting the Shelf Registration Statement in relation to the Shelf Registration Prospectus satisfies the requirements listed in the items of Article 5(4) of the Act;

ヘ 当該発行登録書又は当該訂正発行登録書において参照すべき旨記載された有価証券報告書のうち、直近のもの提出日以後次に掲げる事情が生じた場合（次に定める重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該発行登録書の参照書類に含まれている場合又は当該訂正発行登録書において参照すべき旨記載されている場合を除く。）における当該重要な事実の内容

(f) where the following circumstances have occurred on or after the submission date of the latest Annual Securities Report in regard to which an entry in the Shelf Registration Statement or the amended Shelf

Registration Statement stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Shelf Registration Statement or where it is stated in said amended Shelf Registration Statement that reference should be made to such documents), the details of the relevant material facts:

(1) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になつたこと。

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report.

ト 事業内容の概要及び主要な経営指標等の推移を的確かつ簡明に説明した書面に記載された事項

(g) the matters stated in a document that gives an accurate and concise outline of the contents of business and that accurately and concisely explains the transition of the major management indicators, etc.

二 発行登録仮目論見書

(ii) a Temporary Shelf Registration Prospectus:

イ 当該発行登録仮目論見書に係る有価証券の募集又は売出しに関し、法第二十三条の三第一項の規定による発行登録がその効力を生じていない旨

(a) with regard to the Public Offering or Secondary Distribution of Securities related to the relevant Temporary Shelf Registration Prospectus, a statement to the effect that the shelf registration under Article 23-3(1) of the Act has yet to come into effect;

ロ 当該発行登録仮目論見書に記載された内容につき訂正が行われることがある旨及び参照すべき旨記載された参照情報が新たに差し替わることがある旨

(b) a statement to the effect that the content stated in the Temporary Shelf Registration Prospectus may be amended and the reference information in regard to which an entry states to the effect that reference should be made may be newly replaced; and

ハ 前号ハからトまでに掲げる事項

(c) the matters listed in sub-item (c) to sub-item (g) inclusive of the preceding item.

三 発行登録追補目論見書

(iii) a Supplementary Shelf Registration Prospectus:

イ 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の提出日以後次に掲げる事情が生じた場合（次に定める重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該発行登録追補書類の参照書類に含まれている場合を除く。）における当該重要な事実の内容

(a) where the following circumstances have occurred on or after the submission date of the Annual Securities Report in regard to which an entry in the Shelf Registration Supplements stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Shelf Registration Supplements), the details of the relevant material fact:

(1) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になったこと。

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report.

ロ 第一号ニからトまでに掲げる事項

(b) the matters listed in item (i)(d) to (g) inclusive.

2 前項各号に掲げる事項のうち、同項第一号ホからトまで（同項第二号又は第三号において引用する場合を含む。）に関する事項及び同項第三号イに関する事項は、同項各号に掲げる目論見書の参照情報の次に、それ以外の事項は、当該各目論見書の表紙又はその他の見やすい箇所に記載しなければならない。

(2) Among the matters listed in the items of the preceding paragraph, the matters concerning item (i)(e) to (g) inclusive of that paragraph (including where they are cited pursuant to item (ii) or (iii) of that paragraph) and the matters concerning item (iii)(a) of that paragraph shall be stated following the reference information in the Prospectus listed in the items of that paragraph, and other matters shall be stated on the front page or in some other conspicuous location in the Prospectus.

(適格機関投資家向け勧誘等に係る告知の内容等)

(Content, etc. of Notifications Related to Offers Exclusively Targeting Qualified Institutional Investors, etc.)

第十四条の十四 法第二十三条の十三第一項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定める者は、当該適格機関投資家向け勧誘を行う者及び当該適格機関投資家向け勧誘に係る有価証券の売付けの申込み又は買付けの申込みの勧誘を行う適格機関投資家（法第二条第三項第一号に規定する適格機関投資家をいう。第十四条の十六第二項において同じ。）とする。

Article 14-14 (1) The persons specified by a Cabinet Office Ordinance, referred to in Article 23-13(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter), shall be the person making the relevant Offer Exclusively Targeting Qualified Institutional Investors and the Qualified Institutional Investor (meaning Qualified Institutional Investors as prescribed in Article 2(3)(i) of the Act; the same shall apply in Article 14-16(2)) offering to sell or soliciting offers to purchase the Securities subject to said Offer Exclusively Targeting Qualified Institutional Investors.

2 法第二十三条の十三第一項に規定する内閣府令で定める事項は、当該有価証券の有価証券発行勧誘等が適格機関投資家向け勧誘に該当することにより当該有価証券発行勧誘等に関し法第四条第一項の規定による届出が行われていないこと及び次の各号に掲げる場合の区分に応じ当該各号に定める事項とする。

(2) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13(1) of the Act, shall be the fact that the Offer to Issue Securities, etc. for the relevant Securities falls under an Offer Exclusively Targeting Qualified Institutional Investors and therefore the notification under Article 4(1) of the Act has not been made for the Offer to Issue Securities, etc., as well as the matters specified in the following items in accordance with the category of cases listed in each of said items:

一 当該有価証券の有価証券発行勧誘等に令第一条の四第一号に規定する条件が付されている場合 当該有価証券発行勧誘等に付された条件の内容

(i) where the conditions prescribed in Article 1-4(i) of the Order have been imposed on the Offer to Issue Securities, etc. in regard to the relevant Securities: the details of the conditions imposed on said Offer to Issue Securities, etc.;

二 当該有価証券に定義府令第十一条第一項に定める方式に従った譲渡に関する制限が付されている場合 当該制限の内容

(ii) where restrictions on transfer based on the method specified in Article 11(1) of the Ordinance on Definitions have been imposed on the Securities: the details of said restrictions; and

三 当該有価証券が定義府令第十一条第二項又は第三項に定める要件に該当している場合 当該要件の内容

(iii) where the Securities fall under the requirements specified in Article 11(2) or (3) of the Ordinance on Definitions: the details of said requirements.

3 法第二十三条の十三第一項に規定する内閣府令で定める金額は、一億円とする。

(3) The amount specified by a Cabinet Office Ordinance, referred to in Article 23-13(1) of the Act, shall be 100 million yen.

(特定投資家向け勧誘等に係る告知の方法等)

(Method, etc. of Notification Related to the Exclusive Solicitation of Professional Investors, etc.)

第十四条の十四の二 法第二十三条の十三第三項各号に掲げる行為を行う者は、次の各号に掲げる場合の区分に応じ、当該各号に定める方法により、次項各号又は第三項各号に掲げる事項を告知しなければならない。

Article 14-14-2 (1) A person who engages in the acts listed in the items of Article 23-13(3) of the Act shall give notice of the matters listed in the items of the following paragraph or the items of paragraph (3) in accordance with the category of cases listed in each of the following items, by the method specified in each of said items:

一 取引所金融商品市場（法第二条第十七項に規定する取引所金融商品市場をいう。以下この号において同じ。）において行う取引又はこれに密接に関連する取引に係る売付け勧誘等（同条第四項に規定する売付け勧誘等をいう。以下同じ。）を行う場合 当該取引所金融商品市場を開設する金融商品取引所を介して行う方法その他の当該金融商品取引所の定める規則において定める方法

(i) where implementing Offers to Sell, etc. (meaning Offers to Sell, etc. as prescribed in Article 2(4) of the Act; the same shall apply hereinafter) for transactions conducted on a Financial Instruments Exchange Market (meaning a Financial Instruments Exchange Market as prescribed in paragraph (17) of that Article; hereinafter the same shall apply in this item) or transactions closely related thereto: notification through the Financial Instruments Exchange that operates the Financial Instruments Exchange Market, or any other method specified in the rules provided by said Financial Instruments Exchange;

二 店頭売買有価証券市場（法第六十七条第二項に規定する店頭売買有価証券市場をいう。以下この号において同じ。）において行う取引又はこれに密接に関連する取引に係る売付け勧誘等を行う場合 当該店頭売買有価証券市場を開設する認可金融商品取引業協会を介して行う方法その他の当該認可金融商品取引業協会の定める規則において定める方法

(ii) where implementing Offers to Sell, etc. for transactions conducted on an Over-the-Counter Securities Market (meaning an Over-the-Counter Securities Market as prescribed in Article 67(2) of the Act; hereinafter the same shall apply in this item) or transactions closely related thereto: notification through the Authorized Financial Instruments Firm Association that operates the Over-the-Counter Securities Market, or any other method specified in the rules provided by said Authorized Financial Instruments Firm Association; or

三 前二号に掲げる場合以外の場合 自ら、又は他の者に委託して行う方法

(iii) cases other than those listed in the preceding two items: notification by the person him/herself or by entrustment of notification to another person.

2 法第二十三条の十三第三項第一号に規定する内閣府令で定める事項は、次の各号に掲げる事項とする。

(2) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13(3)(i) of the Act, shall be the matters listed in the following items:

一 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に関し法第四条第一項から第三項までの規定による届出が行われていないこと。

(i) that with regard to the Exclusive Solicitation of Professional Investors for Offers to Acquire or to the Offer to Sell, etc. Exclusively to Professional Investors, the notification under Article 4(1) to (3) inclusive of the Act has not been made;

二 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に係る有価証券が特定投資家向け有価証券に該当し、又は該当することとなること。

(ii) that the Securities subject to the Exclusive Solicitation of Professional Investors for Offers to Acquire or the Offer to Sell, etc. Exclusively to Professional Investors fall under or will fall under the category of Securities for Professional Investors;

三 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に、それぞれ令第一条の五の二第二項第一号ロ若しくは第二号ロ若しくは定義府令第十一条の三第一号ロ又は令第一条の八の二第一号ロ若しくは第二号ロ若しくは定義府令第十三条の三第一号ロに規定する条件が付されている場合には、その内容

(iii) where the conditions prescribed in Article 1-5-2(2)(i)(b) or (ii)(b) of the Order, Article 11-3(i)(b) of the Ordinance on Definitions, or Article 1-8-2(i)(b) or (ii)(b) of the Order, or Article 13-3(i)(b) of the Ordinance on Definitions are imposed on the Exclusive Solicitation of Professional Investors for Offers to Acquire or on the Offer to Sell, etc. Exclusively to Professional Investors, the details thereof;

四 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に係る有価証券の有価証券交付勧誘等について、法第四条第三項、第五項及び第六項の適用があること。

(iv) that with regard to an Offer to Deliver Existing Securities, etc. in relation to the Securities that are the subject of the Exclusive Solicitation of Professional Investors for Offers to Acquire or to the Offer to Sell, etc. Exclusively to Professional Investors, Article 4(3), (5), and (6) of the Act shall apply;

五 法第二十七条の三十一第二項の規定により当該特定投資家向け取得勧誘若しくは当該特定投資家向け売付け勧誘等に係る特定証券等情報若しくは当該特定投資家向け取得勧誘若しくは当該特定投資家向け売付け勧誘等に係る有価証券について既に行われた特定投資家向け取得勧誘若しくは特定投資家向け売付け勧誘等に係る特定

証券等情報が公表されている場合又は法第二十七条の三十二第一項から第三項までの規定により発行者等情報が公表されている場合には、その旨及び公表の方法（当該公表に係るホームページアドレスを含む。）

(v) where Specified Information on Securities, etc. related to the Exclusive Solicitation of Professional Investors for Offers to Acquire or the Offer to Sell, etc. Exclusively to Professional Investors or Specified Information on Securities, etc. related to an Exclusive Solicitation of Professional Investors for Offers to Acquire or an Offer to Sell, etc. Exclusively to Professional Investors that has already been carried out with regard to Securities that were subject to said Exclusive Solicitation of Professional Investors for Offers to Acquire or Offer to Sell, etc. Exclusively to Professional Investors, has been publicized pursuant to Article 27-31(2) of the Act, or where the Issuer's Information, etc. has been publicized pursuant to Article 27-32(1) to (3) inclusive of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and

六 当該有価証券の所有者に対し、法第二十七条の三十二の規定により発行者等情報の提供又は公表が行われること。

(vi) that the Issuer's Information, etc. will be provided or publicized pursuant to the provisions of Article 27-32 of the Act to the holders of the Securities.

3 法第二十三条の十三第三項第二号に規定する内閣府令で定める事項は、次の各号に掲げる事項とする。

(3) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13(3)(ii) of the Act, shall be the matters listed in the following items:

一 当該有価証券交付勧誘等に係る有価証券が特定投資家向け有価証券に該当すること。

(i) that the Securities that are the subject of the Offer to Deliver Existing Securities, etc. fall under the category of Securities for Professional Investors;

二 当該特定投資家向け有価証券に関して開示が行われている場合に該当しないこと。

(ii) that the offer does not fall under the cases where disclosures have been made with regard to the Securities for Professional Investors;

三 当該有価証券交付勧誘等が第二条の七第一項各号に掲げる場合に該当するものとして行われる場合には、その旨

(iii) where the Offer to Deliver Existing Securities, etc. is implemented as an offer which falls under the cases listed in the items of Article 2-7(1), a statement to that effect;

四 当該特定投資家向け有価証券の有価証券交付勧誘等について、法第四条第三項、第五項及び第六項の適用があること。

(iv) that with regard to the Offer to Deliver Existing Securities, etc. in relation to Securities for Professional Investors, Article 4(3), (5), and (6) of the Act apply;

五 法第二十七条の三十一第二項の規定により当該有価証券交付勧誘等に係る有価証券について既に行われた特定投資家向け取得勧誘若しくは特定投資家向け売付け勧誘等に係る特定証券等情報が公表されている場合又は法第二十七条の三十二第一項から第三項までの規定により発行者等情報が公表されている場合には、その旨及び公表の方法（当該公表に係るホームページアドレスを含む。）

(v) where Specified Information on Securities, etc. related to an Exclusive Solicitation of Professional Investors for Offers to Acquire or to an Offer to Sell, etc. Exclusively to Professional Investors that has already been carried out with regard the Securities that were the subject of the relevant Offer to Deliver Existing Securities, etc. has been publicized pursuant to Article 27-31(2) of the Act, or where the Issuer's Information, etc. has been publicized pursuant to Article 27-32(1) to (3) inclusive of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and

六 当該有価証券の所有者に対し、法第二十七条の三十二の規定により発行者等情報の提供又は公表が行われること。

(vi) that the Issuer's Information, etc. will be provided or publicized pursuant to Article 27-32 of the Act to the holders of the Securities.

(少人数向け勧誘等に係る告知の内容等)

(Content, etc. of Notifications Related to Offers Targeting a Small Number of Investors, etc.)

第十四条の十五 法第二十三条の十三第四項（法第二十七条において準用する場合を含む。次項において同じ。）に規定する内閣府令で定める事項は、当該有価証券の有価証券発行勧誘等が少人数向け勧誘（法第二十三条の十三第四項に規定する少人数向け勧誘をいう。）に該当することにより当該有価証券発行勧誘等に関し法第四条第一項の規定による届出が行われていないこと及び次の各号に掲げる場合の区分に応じ、当該各号に定める事項とする。

Article 14-15 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in the following paragraph), shall be the fact that the Offer to Issue Securities, etc. in relation to the Securities falls under the category of an Offer Targeting a Small Number of Investors (meaning an Offer Targeting a Small Number of Investors as prescribed in Article 23-13(4) of the Act) and therefore the notification under Article 4(1) of the Act for the Offer to Issue Securities, etc. has not been made, as well as the matters specified in the following items in accordance with the category of cases listed in each of said items:

一 当該有価証券に定義府令第十三条第一項に定める方式に従った譲渡に関する制限が付されている場合 当該制限の内容

(i) where restrictions concerning a transfer based on the method specified in

Article 13(1) of the Ordinance on Definitions have been imposed on the Securities: the details of said restrictions; and

二 前号に掲げる場合のほか当該有価証券が定義府令第十三条第二項又は第三項に定める要件を満たしている場合 当該要件のうち当該有価証券の所有者の権利を制限するものの内容

(ii) in addition to the case listed in the preceding item, where the Securities satisfy the requirements specified in Article 13(2) or (3) of the Ordinance on Definitions: the details of the requirements that restrict the rights of the holders of the Securities.

2 法第二十三条の十三第四項に規定する内閣府令で定める金額は、一億円とする。

(2) The amount specified by a Cabinet Office Ordinance, referred to in Article 23-13(4) of the Act, shall be 100 million yen.

(少数向け勧誘に係る告知を要しない有価証券)

(Securities for Which the Notification Related to an Offer Targeting a Small Number of Investors May Be Omitted)

第十四条の十五の二 令第三条の二の三第三号に規定する内閣府令で定めるものは、短期外債とする。

Article 14-15-2 The Securities specified by a Cabinet Office Ordinance, referred to in Article 3-2-3(iii) of the Order, shall be Short-Term Foreign Bonds.

(海外発行証券等の売付けが条件付であることを要しないための要件等)

(Requirements, etc. for Unconditional Sales of Foreign Securities, etc.)

第十四条の十六 法第二十三条の十四第一項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定める金額は、一億円（当該有価証券が新株予約権証券である場合には、一億円から当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を控除した額）とする。

Article 14-16 (1) The amount specified by a Cabinet Office Ordinance, referred to in Article 23-14(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this Article), shall be 100 million yen (where the Securities are Share Option Certificates, the amount obtained by deducting the total amount to be paid in on the exercise of the share options pertaining to the Share Option Certificates from 100 million yen).

2 法第二十三条の十四第一項ただし書に規定する内閣府令で定める要件は、次の各号のすべてを満たすこととする。

(2) The requirements specified by a Cabinet Office Ordinance, referred to in the proviso to Article 23-14(1) of the Act, shall be that the sales of Securities satisfy all of the requirements set forth in the following items:

一 次のいずれかの場合に該当すること。

(i) that the sales of Securities fall under any of the following cases:

イ 当該有価証券又は当該有価証券の発行会社（指定法人を含む。以下同じ。）が既に発行した他の有価証券が外国金融商品取引所（本邦以外の地域において設立されている金融商品取引所をいう。以下この号及び第十九条の五第一項において同じ。）に上場されている場合（当該有価証券の発行会社が当該外国金融商品取引所が設立されている国（州その他の地域を含む。以下この号において同じ。）の法令又は当該外国金融商品取引所の規則に基づき、企業内容等に関する書類が開示されている場合に限る。）

(a) where the relevant Securities or other Securities that have already been issued by the company issuing the relevant Securities (including a Designated Juridical Person; the same shall apply hereinafter) are listed on a Foreign Financial Instruments Exchange (meaning a Financial Instruments Exchange established in an area outside Japan; hereinafter the same shall apply in this item and Article 19-5(1)) (limited to where documents concerning corporate affairs, etc. of the company issuing said Securities are disclosed based on the laws and regulations of the country (including states and other areas; hereinafter the same shall apply in this item) in which said Foreign Financial Instruments Exchange operates);

ロ 当該有価証券又は当該有価証券の発行会社が既に発行した他の有価証券が店頭売買有価証券と同じ性質を有し、かつ、当該有価証券の売買が主として行われている国における流通状況が金融商品取引所に上場されている有価証券に準ずるものである場合（その国の法令等に基づき、企業内容等に関する書類が開示されている場合に限る。）

(b) where the relevant Securities or other Securities that have already been issued by the company issuing the relevant Securities are of the same nature as Over-the-Counter Traded Securities and the distribution status within the country where the sale and purchase of said Securities is mainly conducted is equivalent to that of Securities listed on a Financial Instruments Exchange (limited to where documents concerning corporate affairs, etc. are disclosed based on the laws and regulations, etc. of that country); or

ハ イ又はロに掲げる場合のほか当該有価証券の発行された国の法令に基づき、当該有価証券の発行者が、当該法令の定める期間ごとにイ又はロに定める企業内容等に関する書類に準じた書類を開示している場合

(c) in addition to the cases listed in sub-item (a) or sub-item (b), where the Issuer of the Securities discloses, based on the laws and regulations of the country in which said Securities have been issued, documents equivalent to those concerning corporate affairs, etc. as specified in sub-item (a) or sub-item (b) for each period specified by said laws and regulations.

二 当該有価証券が、次に掲げるすべての要件を満たすこと。

(ii) that the relevant Securities satisfy all of the following requirements:

イ 金融商品取引業者（認可金融商品取引業協会に加入しているものに限る。以下

この項において同じ。) 、登録金融機関(法第二条第十一項に規定する登録金融機関をいい、認可金融商品取引業協会に加入しているものに限る。以下この項において同じ。)又は金融商品仲介業者(法第二条第十二項に規定する金融商品仲介業者をいう。次号ハにおいて同じ。)が適格機関投資家以外の者に当該有価証券の売付けの申込み又は買付けの申込みの勧誘(以下この項において単に「勧誘」という。)を行う場合には、認可金融商品取引業協会の規則に定める当該有価証券の内容等を説明した文書を勧誘の相手方に交付すべきものとされていること。

- (a) that where a Financial Instruments Specialist (limited to those who are members of an Authorized Financial Instruments Firm Association; hereinafter the same shall apply in this paragraph), Registered Financial Institution (meaning a Registered Financial Institution as prescribed in Article 2(11) of the Act and limited to one that is the member of an Authorized Financial Instruments Firms Association; hereinafter the same shall apply in this paragraph), or Financial Instruments Intermediary (meaning a Financial Instruments Intermediary as prescribed in Article 2(12) of the Act; the same shall apply in sub-item (c) of the following item) offers to sell the Securities to or solicits offers to purchase the Securities from persons other than Qualified Institutional Investors (hereinafter simply referred to as "Solicitation" in this paragraph), it is stipulated that the documents explaining the content, etc. of said Securities that are specified in the rules of the Authorized Financial Instruments Firms Association are to be delivered to the counterparty to the Solicitation; and
- ロ 当該有価証券の保管の委託を受けた金融商品取引業者又は登録金融機関が当該委託をした者から請求を受けた場合には、認可金融商品取引業協会の規則に定める当該有価証券の内容等を説明した文書を交付すべきものとされていること。
- (b) that where a Financial Instruments Specialist or a Registered Financial Institution that has been entrusted with custody of the Securities is so requested by the person who entrusted custody of said Securities, it is stipulated that the documents explaining the content, etc. of said Securities that are specified in the rules of the Authorized Financial Instruments Firms Association are to be delivered.

三 次のいずれかの場合に該当すること。

(iii) that the sales of Securities fall under any of the following cases:

イ 当該勧誘の相手方が金融商品取引業者又は登録金融機関である場合

(a) where the counterparty to the Solicitation is a Financial Instruments Specialist or a Registered Financial Institution;

ロ 当該勧誘の相手方が適格機関投資家に該当し、かつ、当該有価証券を買い付けた者がその買い付けた有価証券を金融商品取引業者又は非居住者に譲渡する場合以外にはその譲渡を行わないことを約することを条件として勧誘を行う場合(イに掲げる場合を除く。)

- (b) where the counterparty to the Solicitation falls under the category of a Qualified Institutional Investor and the Solicitation is made on the condition that the person who has purchased the Securities promises that, except where transferring the Securities he/she has purchased to a Financial Instruments Specialist or a Non-Resident, he/she will not transfer said Securities (excluding the cases listed in sub-item (a)); or
- ハ 当該勧誘を行う者が金融商品取引業者、登録金融機関又は金融商品仲介業者であり、かつ、当該有価証券を買い付けた者がその有価証券の保管を金融商品取引業者又は登録金融機関に委託することを売付けの条件として、当該勧誘を行う場合（イ及びロに該当する場合を除く。）
- (c) where the person who conducts the Solicitation is a Financial Instruments Specialist, Registered Financial Institution, or Financial Instruments Intermediary, and the Solicitation is made with the person who has purchased the Securities entrusting the custody of such Securities to a Financial Instruments Specialist or Registered Financial Institution as a condition of sale (excluding cases that fall under sub-item (a) and sub-item (b)).
- 3 法第二十三条の十四第二項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める内容は、次に掲げるものとする。
- (3) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-14(2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be as follows:
- 一 法第二十三条の十四第一項に規定する条件の内容
- (i) the details of the conditions prescribed in Article 23-14(1) of the Act; and
- 二 当該有価証券に関して開示が行われている場合に該当していない旨
- (ii) that the sale does not fall under the case where disclosure has been made concerning the relevant Securities.
- 4 第二項第二号イ又はロに規定する文書を交付すべき者（以下この条において「文書交付者」という。）は、同号イ又はロに規定する文書の交付に代えて、第七項で定めるところにより、当該文書の交付を受けるべき者（以下この条において「文書被交付者」という。）の承諾を得て、同号イ又はロに規定する文書に記載すべき事項（以下この条において「記載事項」という。）を電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法であつて次に掲げるもの（以下この条において「電磁的方法」という。）により提供することができる。この場合において、文書交付者は、当該文書を交付したものとみなす。
- (4) The person who is to deliver the documents specified in paragraph (2)(ii)(a) or (b) (hereinafter referred to as "Document Deliverer" in this Article) may, in lieu of delivering the document prescribed in sub-item (a) or sub-item (b) of that item, provide the matters that should be stated in the documents prescribed in sub-item (a) or sub-item (b) of that item (hereinafter referred to as "Stated Matters" in this Article), by means of an electronic data processing system or

by any other means that uses information and communications technology and that is listed in the following items (hereinafter referred to as "Electromagnetic Means" in this Article) with the consent of the person who is to be delivered said documents (hereinafter referred to as the "Document Recipient" in this Article) pursuant to paragraph (7). In this case, the Document Deliverer shall be deemed to have delivered said documents:

一 電子情報処理組織を使用する方法のうちイからニまでに掲げるもの

(i) a method listed in sub-item (a) to sub-item (d) inclusive, from among the methods that make use of an Electronic Data Processing System:

イ 文書交付者等（文書交付者又は文書交付者との契約によりファイルを自己の管理する電子計算機に備え置き、これを文書被交付者若しくは文書交付者の用に供する者をいう。以下この条において同じ。）の使用に係る電子計算機と文書被交付者等（文書被交付者又は文書被交付者との契約により文書被交付者ファイル（専ら当該文書被交付者の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて記載事項を送信し、文書被交付者等の使用に係る電子計算機に備えられた文書被交付者ファイルに記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、文書交付者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) a method whereby the Stated Matters are transmitted via a telecommunications line that links the computer used by the Document Deliverer, etc. (meaning the Document Deliverer or a person who keeps files on a computer under his/her own charge based on a contract concluded with the Document Deliverer and provides these files for the use of the Document Recipient or Document Deliverer; hereinafter the same shall apply in this Article) and a computer used by the Document Recipient, etc. (meaning a Document Recipient or a person who keeps the Document Recipient File (meaning a file to be used exclusively by said Document Recipient; hereinafter the same shall apply in this Article) on a computer under his/her own charge based on a contract concluded with the Document Recipient; hereinafter the same shall apply in this Article), and whereby said Stated Matters are recorded in the Document Recipient File that is stored on the computer used by the Document Recipient, etc. (where the Document Recipient consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one by which it is recorded to that effect in a file stored on the computer used by the Document Deliverer, etc.);

ロ 文書交付者等の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて文書被交付者の閲覧に供し、文書被交付者等の使用

に係る電子計算機に備えられた当該文書被交付者の文書被交付者ファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、文書交付者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) a method whereby the Stated Matters which have been recorded in a file that is stored on the computer used by the Document Deliverer, etc. are offered to the Document Recipient for inspection via a telecommunications line, and by which said Stated Matters are recorded in said Document Recipient's Document Recipient File, which is stored on the computer used by the Document Recipient, etc. (where the Document Recipient consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one whereby it is recorded to that effect in a file stored on the computer used by the Document Deliverer, etc.);

ハ 文書交付者等の使用に係る電子計算機に備えられた文書被交付者ファイルに記載された記載事項を電気通信回線を通じて文書被交付者の閲覧に供する方法

(c) a method whereby the Stated Matters which have been recorded in the Document Recipient File that is stored on a computer used by Document Deliverer, etc. are offered to the Document Recipient for inspection via a telecommunications line; or

ニ 閲覧ファイル（文書交付者等の使用に係る電子計算機に備えられたファイルであつて、同時に複数の文書被交付者の閲覧に供するため当該記載事項を記録させるファイルをいう。以下この条において同じ。）に記載された記載事項を電気通信回線を通じて文書被交付者の閲覧に供する方法

(d) a method whereby the Stated Matters which have been recorded in an Inspection File (meaning a file that is stored on the computer used by the Document Deliverer, etc., in which said Stated Matters have been recorded for the purpose of offering it to two or more Document Recipients for inspection at the same time; hereinafter the same shall apply in this Article) are offered to the Document Recipient for inspection via a telecommunications line.

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもつて調製するファイルに記載事項を記録したものを交付する方法

(ii) a method whereby a file containing the Stated Matters that has been prepared using media which is capable of securely recording certain information by means of magnetic disks, CD-ROMs, or any other means equivalent thereto, is delivered.

5 前項各号に規定する方法は、次に規定する基準に適合するものでなければならない。

(5) The methods specified in the items of the preceding paragraph shall conform

to the following standards:

一 文書被交付者が閲覧ファイル又は文書被交付者ファイルへの記録を出力することにより書面を作成できるものであること。

(i) that the method is one that enables the Document Recipient to prepare documents by outputting the records in the Inspection File or the Document Recipient File;

二 前項第一号イ、ハ及びニに規定する方法（文書被交付者の使用に係る電子計算機に備えられた文書被交付者ファイルに記載事項を記録する方法を除く。）にあつては、記載事項を文書被交付者ファイル又は閲覧ファイルに記録する旨又は記録した旨を文書被交付者に対し通知するものであること。ただし、文書被交付者が当該記載事項を閲覧していたことを確認したときはこの限りでない。

(ii) that with regard to the methods specified in item (i)(a), (c), and (d) of the preceding paragraph (excluding the method whereby the Stated Matters are recorded in the Document Recipient File that is stored on the computer used by the Document Recipient), the method is one in which the Document Recipient is notified that the Stated Matters are to be recorded or have been recorded in the Document Recipient File or the Inspection File; provided, however, that this shall not apply to cases where it is confirmed that the Document Recipient has inspected said Stated Matters;

三 前項第一号ニに規定する方法にあつては、文書被交付者が閲覧ファイルを開覧するために必要な情報を文書被交付者ファイルに記録するものであること。

(iii) that with regard to the method specified in item (i)(d) of the preceding paragraph, the method is one whereby the information necessary for the Document Recipient to inspect the Inspection File has been recorded in the Document Recipient File;

四 前項第一号ハ又はニに規定する方法にあつては、当該記載事項に掲げられた取引を最後に行つた日以後五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があつたときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、文書被交付者の承諾（第七項及び第八項に規定する方法による承諾をいう。）を得て前項第一号イ、ロ若しくは前項第二号に掲げる方法により交付する場合又は文書被交付者による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(iv) that with regard to the method specified in item (i)(c) or (d) of the preceding paragraph, the method is one whereby the following matters cannot be deleted or altered until five years have elapsed from the final day when the transaction referred to in the Stated Matters was conducted (if any complaints related to the Stated Matters have been raised during the time before the expiration date of such period, from such a time until either the expiration date of such period or until the day when such complaint has been

settled, whichever comes later); provided, however, that where the Stated Matters which have been made available for inspection are to be delivered in writing, where the matters are delivered by the method listed in item (i)(a) or (b) of the preceding paragraph or item (ii) of the preceding paragraph with the Consent (meaning consent by the method prescribed in paragraph (7) and paragraph (8)) of the Document Recipient, or where there are instructions by the Document Recipient to delete said Stated Matters, said Stated Matters may be deleted:

イ 前項第一号ハに規定する方法については、文書被交付者ファイルに記録された記載事項

(a) with regard to the method prescribed in item (i)(c) of the preceding paragraph, the Stated Matters which have been recorded in the Document Recipient File; and

ロ 前項第一号ニに規定する方法については、閲覧ファイルに記録された記載事項

(b) with regard to the method prescribed in item (i)(d) of the preceding paragraph, the Stated Matters which have been recorded in the Inspection File.

五 前項第一号ニに規定する方法にあつては、前号に掲げる期間を経過するまでの間において、第三号の規定により文書被交付者が閲覧ファイルを検閲するために必要な情報を記録した文書被交付者ファイルと当該閲覧ファイルとを電気通信回線を通じて接続可能な状態を維持させること。ただし、閲覧の提供を受けた文書被交付者が接続可能な状態を維持させることについて不要である旨通知した場合はこの限りでない。

(v) that with regard to the method prescribed in item (i)(d) of the preceding paragraph, the method is one whereby the Document Recipient File in which the information necessary for a Document Recipient to inspect the Inspection File has been recorded pursuant to the provisions of item (iii) and the Inspection File are maintained as connectable via a telecommunications line until the period as prescribed in the preceding item elapses; provided, however, that this shall not apply to cases where a Document Recipient who has been given access to the files makes a notification that it is not necessary to maintain such connection.

6 第四項第一号の「電子情報処理組織」とは、文書交付者等の使用に係る電子計算機と、文書被交付者ファイルを備えた文書被交付者等又は文書交付者等の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(6) The term "Electronic Data Processing System" used in paragraph (4)(i) means an electronic data processing system that connects the computer used by the Document Deliverer, etc. and the computer used by the Document Recipient, etc. or by the Document Deliverer, etc. on which the Document Recipient File is stored, via a telecommunications line.

7 文書交付者は、第四項の規定により記載事項を提供しようとするときは、あらかじめ

め、当該文書被交付者に対し、その用いる次に掲げる電磁的方法の種類及び内容を示し、書面又は電磁的方法による承諾を得なければならない。

(7) When a Document Deliverer seeks to provide the Stated Matters pursuant to the provisions of paragraph (4), he/she shall indicate in advance the type and contents of the following Electromagnetic Means which are to be used to the Document Recipient, and obtain consent therefrom in writing or by Electromagnetic Means:

一 第四項各号に規定する方法のうち文書交付者が使用するもの

(i) among the methods specified in the items of paragraph (4), the method used by the Document Deliverer; and

二 ファイルへの記録の方式

(ii) the format in which the matters have been recorded in the file.

8 前項の規定による承諾を得た文書交付者は、当該文書被交付者から書面又は電磁的方法により電磁的方法による提供を受けない旨の申出があつたときは、当該文書被交付者に対し、記載事項の提供を電磁的方法によつてしてはならない。ただし、当該文書被交付者が再び前項の規定による承諾をした場合は、この限りでない。

(8) When the Document Recipient states, in writing or by Electromagnetic Means, to the effect that he/she will not be provided with the Stated Matters by Electromagnetic Means, a Document Deliverer who had obtained consent under the preceding paragraph shall not provide the Stated Matters to said Document Recipient by Electromagnetic Means; provided, however, that this shall not apply where the Document Recipient has given his/her consent again under the preceding paragraph.

(有価証券報告書の記載内容等)

(Contents of Entries, etc. in an Annual Securities Report)

第十五条 法第二十四条第一項又は第三項の規定により有価証券報告書を提出すべき会社（指定法人を含む。）は、次の各号に掲げる区分に応じ、当該各号に定める様式により有価証券報告書三通を作成し、財務局長等に提出しなければならない。

Article 15 A company (including a Designated Juridical Person) that is to submit an Annual Securities Report pursuant to the provisions of Article 24(1) or (3) of the Act, shall, in accordance with the forms specified in the following items, prepare three copies of the Annual Securities Report in accordance with the category listed in each of said items and shall submit them to the Director-General of the Local Finance Bureau, etc.:

一 内国会社

(i) a Domestic Company:

イ 法第二十四条第一項の規定による場合及び同条第三項の規定による場合のうち同条第一項本文（法第二十七条において準用する場合を含む。第十六条の二において同じ。）の規定の適用を受けない会社（指定法人を含む。）が発行者である有価証券が同項第三号（法第二十七条において準用する場合を含む。第十六条の

二において同じ。)に掲げる有価証券に該当することとなつたとき(ロに掲げる場合を除く。) 第三号様式

(a) in cases referred to in Article 24(1) of the Act and cases referred to in paragraph (3) of that Article, when Securities whose Issuer is a company (including a Designated Juridical Person) to which the provisions of the main clause of paragraph (1) of that Article do not apply (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 16-2) fall under the category of Securities listed in Article 24(1)(iii) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 16-2) (excluding cases listed in sub-item (b)): Form 3;

ロ 法第二十四条第二項の規定による有価証券報告書を提出しようとする場合 第三号の二様式

(b) where the company seeks to submit an Annual Securities Report pursuant to the provisions of Article 24(2) of the Act: Form 3-2; or

ハ 法第二十四条第三項の規定による場合のうちイ及びロに掲げる場合に該当しないとき 第四号様式

(c) in cases referred to in Article 24(3) of the Act that do not fall under the cases listed in sub-item (a) and sub-item (b): Form 4.

二 外国会社

(ii) a Foreign Company:

イ 前号イに掲げる場合 第八号様式

(a) in cases listed in sub-item (a) of the preceding item: Form 8; or

ロ 前号ハに掲げる場合 第九号様式

(b) in cases listed in sub-item (c) of the preceding item: Form 9.

(有価証券報告書等の提出期限の承認の手続等)

(Procedures, etc. for Approval of the Due Date for Submission of an Annual Securities Report, etc.)

第十五条の二 法第二十四条第一項各号に掲げる有価証券の発行者である内国会社が同項本文に規定する承認を受けようとする場合には、次の各号に掲げる事項を記載した承認申請書を、財務局長等に提出しなければならない。

Article 15-2 (1) Where a Domestic Company which is an Issuer of the Securities listed in the items of Article 24(1) of the Act, seeks to obtain the approval prescribed in the main clause of that paragraph, the Domestic Company shall submit a written application for approval containing the matters listed in the following items to the Director-General of the Local Finance Bureau, etc.:

一 当該有価証券報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the Domestic Company seeks to obtain approval in relation to the submission of the Annual Securities Report;

二 当該有価証券報告書に係る事業年度終了の日

- (ii) the day on which the business year pertaining to the Annual Securities Report ends;
- 三 当該有価証券報告書の提出に関して当該承認を必要とする理由
- (iii) the grounds that necessitate the relevant approval in relation to the submission of the Annual Securities Report; and
- 四 第三項の規定による承認を受けた場合及び前号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法
- (iv) where the approval under paragraph (3) has been obtained or where the grounds prescribed in the preceding item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.
- 2 前項に規定する承認申請書には、次の各号に掲げる書類を添付しなければならない。
- (2) The documents listed in the following items shall be attached to the written application for approval prescribed in the preceding paragraph:
- 一 定款又はこれに準ずるもの
- (i) the articles of incorporation or anything equivalent thereto; and
- 二 前項第三号に規定する理由を証する書面
- (ii) documents attesting to the grounds prescribed in item (iii) of the preceding paragraph.
- 3 財務局長等は、第一項の承認の申請があつた場合において、当該内国会社が、やむを得ない理由により有価証券報告書をその事業年度経過後三月以内（当該事業年度に係る有価証券報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあつた日の属する事業年度（その日が事業年度開始後三月以内（直前事業年度に係る有価証券報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前事業年度）から当該申請に係る同項第三号に規定する理由について消滅又は変更があることとなる日の属する事業年度の直前事業年度までの事業年度に係る有価証券報告書について、承認をするものとする。
- (3) Where an application for approval set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that the Domestic Company is unable to submit an Annual Securities Report within three months after the end of its business year (where the approval under that paragraph was obtained with regard to the submission of an Annual Securities Report for said business year, within the period approved) due to inevitable grounds, he/she shall give the relevant approval with regard to Annual Securities Reports for each business year during the period that runs from the business year that includes the date on which said application was filed (where the date is a day within three months after the commencement of the business year (where said approval was obtained with regard to the submission of an Annual Securities Report for the immediately preceding business year, where the date is within the period approved after the commencement of the business year), this period shall begin from the business year immediately preceding the

filing of said application) to the business year immediately preceding the business year which includes the day on which the grounds prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

4 前項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、財務局長等は、前項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

(4) Where the grounds prescribed in paragraph (1)(iii) pertaining to the approval under the preceding paragraph have disappeared or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under the preceding paragraph, or may cancel said approval from then on.

(外国会社における有価証券報告書の提出期限の承認の手続等)

(Procedures, etc. for Approval of the Due Date for Submission of the Annual Securities Report of a Foreign Company)

第十五条の二の二 法第二十四条第一項各号に掲げる有価証券の発行者である外国会社が令第三条の四ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

Article 15-2-2 (1) Where a Foreign Company which is an Issuer of the Securities listed in the items of Article 24(1) of the Act seeks to obtain the approval prescribed in the proviso to Article 3-4 of the Order, the Foreign Company shall submit a written application for approval containing the following matters to the Director-General of the Kanto Local Finance Bureau:

一 当該有価証券報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the Foreign Company seeks to obtain the approval for the submission of the Annual Securities Report;

二 当該有価証券報告書に係る事業年度終了の日

(ii) the day on which the business year pertaining to the Annual Securities Report ends;

三 当該有価証券報告書の提出に関して当該承認を必要とする理由となる当該外国会社の本国の会社の計算に関する法令又は慣行その他やむを得ない理由に関する事項

(iii) the particulars concerning the laws and regulations or practices related to accounting at companies in the state of the Foreign Company or any other inevitable grounds that are grounds that necessitate the relevant approval in relation to the submission of the Annual Securities Report; and

四 前号に規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) where the grounds prescribed in the preceding item are other than the laws and regulations or practices related to accounting at companies in its state,

- when the approval under paragraph (4) has been obtained and when the grounds prescribed in that item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.
- 2 第七条の規定は、外国会社が前項に規定する承認申請書を提出する場合に準用する。
- (2) The provisions of Article 7 shall apply mutatis mutandis to cases where a Foreign Company submits the written application for approval prescribed in the preceding paragraph.
- 3 第一項に規定する承認申請書には、次の各号に掲げる書類を添付しなければならない。
- (3) The documents listed in the following items shall be attached to the written application for approval prescribed in paragraph (1):
- 一 定款（財団たる外国会社である場合は、その寄附行為）
- (i) the articles of incorporation (in cases of a Foreign Company which is a foundation, the articles of endowment);
- 二 当該承認申請書に記載された当該外国会社の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面
- (ii) a document attesting that the representative person of the Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;
- 三 当該外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面
- (iii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the written application for approval;
- 四 第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文
- (iv) where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices related to accounting at companies in its state, a legal opinion letter from a legal expert stating that the particulars concerning the laws and regulations or practices stated in said written application for approval are true and accurate as well as the text of the relevant laws and regulations set forth in said legal opinion letter; and
- 五 第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、当該理由を証する書面
- (v) where the grounds prescribed in paragraph (1)(iii) are other than the laws and regulations or practices related to accounting at companies in its state, a document attesting to said grounds.
- 4 関東財務局長は、第一項の承認の申請があつた場合において、当該外国会社が、そ

の本国の会社の計算に関する法令又は慣行その他やむを得ない理由により、有価証券報告書とその事業年度経過後六月以内（当該事業年度に係る有価証券報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあつた日の属する事業年度（その日が事業年度開始後六月以内（直前事業年度に係る有価証券報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前事業年度）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する事業年度の直前事業年度までの各事業年度に係る有価証券報告書について、承認をするものとする。

(4) Where the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Kanto Local Finance Bureau finds that the Foreign Company is unable to submit an Annual Securities Report within six months after the end of its business year (where the approval set forth in that paragraph was obtained with regard to the submission of the Annual Securities Report pertaining to said business year, within the period approved) due to laws and regulations or practices related to accounting at companies in its state or any other inevitable grounds, he/she shall give the relevant approval with regard to the Annual Securities Reports in each business year for the period that runs from the business year that includes the date on which said application was filed (where said date is a day within six months after the commencement of the business year (where the relevant approval was obtained with regard to the submission of the Annual Securities Report for the immediately preceding business year, where the date is within the period approved after the commencement of the business year), this period shall begin from the business year immediately preceding the filing of said application) to the business year immediately preceding the business year that includes the day on which the particulars prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

5 前項の規定による承認（第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合に限る。）は、前項の外国会社が毎事業年度経過後六月以内に次の各号に掲げる事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同一内容のものである場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1)(iii) are laws and regulations or practices related to accounting at companies in its state) shall be granted on the condition that the Foreign Company under the preceding paragraph submits a document stating the matters listed in the following items to the Director-General of the Kanto Local Finance Bureau within six months after the end of every business year; provided, however, that where a document stating the

matters listed in item (ii) has the same content as documents which have been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

一 当該事業年度中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

(i) a statement to the effect that the grounds for application pertaining to the approval have not disappeared or changed during the relevant business year; and

二 前号に掲げる事項に関する法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter from a legal expert concerning the matter listed in the preceding item and the text of the relevant laws and regulations listed in said legal opinion letter.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、関東財務局長は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

(6) Where the grounds prescribed in paragraph (1)(iii) pertaining to the approval under paragraph (4) have disappeared or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

7 第三項及び第五項に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(7) When documents listed in paragraph (3) and paragraph (5) have not been written in Japanese, translations thereof shall be attached.

(有価証券報告書の提出を要しない旨の承認申請書の提出の手続等)

(Procedures, etc. for the Submission of a Written Application for Approval in Regard to the Omitted Submission of an Annual Securities Report)

第十五条の三 令第三条の五第一項及び令第四条の十第一項に規定する有価証券の発行者が法第二十四条第一項ただし書に規定する承認を受けようとする場合には、承認申請書に次の各号に掲げる書類を添えて、これを財務局長等に提出しなければならない。

Article 15-3 (1) Where an Issuer of the Securities specified in Article 3-5(1) of the Order or Article 4-10(1) of the Order, seeks to obtain the approval prescribed in the proviso to Article 24(1) of the Act, he/she shall attach the documents listed in the following items to a written application for approval and shall submit them to the Director-General of the Local Finance Bureau, etc.:

一 定款

(i) the articles of incorporation; and

二 申請時における株主名簿（優先出資法に規定する優先出資者名簿を含む。次項において同じ。）の写し

(ii) a copy of the shareholder registry (including the preferred equity investor

registry as prescribed in the Act on Preferred Equity Investment; the same shall apply in the following paragraph) at the time of application.

- 2 令第三条の五第二項及び令第四条の十第二項に規定する数は、申請のあつた日の属する事業年度の直前事業年度の末日及び当該直前事業年度の開始の日前四年以内に開始した事業年度すべての末日において株主名簿に記載され、又は記録されている者の数とする。

(2) The number specified in Article 3-5(2) of the Order and Article 4-10(2) of the Order shall be the number of persons who are stated or recorded in the shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application, and as of all of the last days of the business years which commenced within four years before the day of commencement of the immediately preceding business year.

(有価証券の所有者の数から除かれる特定投資家の数)

(Number of Professional Investors Excluded from the Number of Holders of Securities)

第十五条の四 令第三条の六第四項及び第四条の十一第五項第一号に規定する特定投資家の数は、次の各号に掲げる者の数を合計した数とする。

Article 15-4 The number of Professional Investors referred to in Article 3-6(4) of the Order and Article 4-11(5)(i) of the Order shall be the total number of persons listed in the following items:

一 当該有価証券の発行者の株主名簿、有価証券信託受益証券に係る受益権名簿、預託証券の所有者の名簿又は優先出資者名簿（以下この条において「株主名簿等」という。）に記載された法第二条第三十一項第一号から第三号までに掲げる者の数

(i) the number of persons listed in Article 2(31)(i) to (iii) inclusive of the Act, who are stated in the shareholder registry of the Issuer of the relevant Securities, the beneficial interest registry related to Beneficiary Certificates of Securities in Trust, the registry of holders of Depository Receipts, or the preferred equity investor registry (hereinafter collectively referred to as the "Shareholder Registry, etc." in this Article);

二 当該有価証券の発行者の株主名簿等に記載された法第二条第三十一項第四号に掲げる者（当該者が一以上の金融商品取引業者等から金融商品取引業等に関する内閣府令（平成十九年内閣府令第五十二号）第五十三条第一号に規定する契約の種類に属する金融商品取引契約（法第三十四条に規定する金融商品取引契約をいう。次号において同じ。）に関し、法第三十四条の二第五項の規定により特定投資家以外の顧客とみなされる者であることを当該発行者が知っている者を除く。）の数

(ii) the number of persons stated in the Shareholder Registry, etc. of the Issuers of the relevant Securities and listed in Article 2(31)(iv) of the Act (excluding persons known by said Issuer as those who are deemed to be customers other than Professional Investors pursuant to the provisions of Article 34-2(5) of the Act by one or more Financial Instruments Specialists,

etc., with regard to a Contract for a Financial Instruments Transaction (meaning a Contract for a Financial Instruments Transaction as prescribed in Article 34 of the Act; the same shall apply in the following item) that belongs to the class of contract prescribed in Article 53(i) of the Cabinet Office Ordinance on Financial Instruments Business, etc. (Cabinet Office Ordinance No. 52 of 2007)); and

三 当該有価証券の発行者の株主名簿等に記載された者（当該者が一以上の金融商品取引業者等から金融商品取引業等に関する内閣府令第五十三条第一号に規定する契約の種類に属する金融商品取引契約に関し、法第三十四条の三第四項（法第三十四条の四第四項で準用する場合を含む。）の規定により特定投資家とみなされる者であることを当該発行者が知っている者に限る。）の数

(iii) the number of persons stated in the Shareholder Registry, etc. of the Issuer of Securities (limited to persons known by said Issuer as those who are deemed to be Professional Investors pursuant to the provisions of Article 34-3(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 34-4(4) of the Act) by one or more Financial Instruments Specialists, etc., with regard to a Contract for a Financial Instruments Transaction that belongs to the class of contract prescribed in Article 53(i) of the Cabinet Office Ordinance on Financial Instruments Business, etc.).

第十六条 令第四条第一項に規定する内閣府令で定める書類は、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に掲げる書類とする。

Article 16 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 4(1) of the Order, shall be the documents listed in the following items in accordance with the category of Issuers of Securities listed in each of said items:

一 内国会社

(i) a Domestic Company:

イ 定款（財団たる内国会社である場合は、その寄附行為）

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, the articles of endowment);

ロ 申請時における株主名簿（優先出資法に規定する優先出資者名簿を含み、当該有価証券が株券以外の有価証券である場合には、その所有者の名簿。第三項及び第五項において同じ。）の写し

(b) a copy of the shareholder registry (including a preferred equity investor registry as prescribed in the Act on Preferred Equity Investment, and where the relevant Securities are Securities other than Share Certificates, a registry of the holders thereof; the same shall apply in paragraph (3) and paragraph (5)) at the time of application;

ハ 令第四条第二項第一号に掲げる会社（指定法人を含む。）については、解散を決議した株主総会（相互会社にあつては、社員総会又は総代会。社団たる医療法

人にあつては、社員総会。以下同じ。)の議事録の写し(財団たる医療法人及び学校法人等にあつては、解散事由に該当することとなつたことを知るに足る書面の写し)及び解散の登記をした登記事項証明書又はこれらに準ずる書面

(c) with regard to a company (including a Designated Juridical Person) listed in Article 4(2)(i) of the Order, a copy of the minutes of the shareholders' meeting (for a mutual company, the general meeting of members or general meeting of representatives; for a Medical Care Corporation which is an association, the general meeting of members) at which the resolution for dissolution was adopted (for a Medical Care Corporation or Incorporated Educational Institution, etc. which is a foundation, a copy of a document sufficiently showing that it has fallen under the grounds for dissolution) and a certificate of registered matters in which the dissolution is registered or documents equivalent thereto;

ニ 令第四条第二項第二号に掲げる会社(指定法人を含む。)については、事業の休止の経緯及び今後の見通しについて記載した書面

(d) with regard to a company (including a Designated Juridical Person) listed in Article 4(2)(ii) of the Order, a document in which the particulars of the suspension of business and the future prospects are stated; and

ホ 令第四条第四項に規定する会社については、当該更生手続開始の公告の写し

(e) with regard to a company prescribed in Article 4(4) of the Order, a copy of the public notice for the commencement of reorganization proceedings.

二 外国会社

(ii) a Foreign Company:

イ 前号に掲げる書類(前号ハに掲げる書類がない場合には、これらに準ずる書類)

(a) the documents listed in the preceding item (where there are no documents listed in sub-item (c) of the preceding item, documents equivalent thereto);

ロ 当該承認申請書に記載された当該外国会社の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(b) a document attesting that the representative person of the Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval; and

ハ 当該外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the written application for approval.

2 令第四条第二項第三号に規定する内閣府令で定める数は、二十五名とする。

(2) The number specified by a Cabinet Office Ordinance, referred to in Article

4(2)(iii) of the Order, shall be 25 persons.

3 前項に規定する数は、次の各号に掲げる有価証券の区分に応じ当該各号に定めるところにより算定するものとする。

(3) The number specified in the preceding paragraph shall be calculated pursuant to the provisions of the following items in accordance with the category of Securities listed in each of said items:

一 内国会社の発行する有価証券 申請のあつた日の属する事業年度の直前事業年度（次号において「基準事業年度」という。）の末日において株主名簿に記載され、又は記録されている者の数

(i) Securities issued by a Domestic Company: the number of persons stated or recorded in the shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application (referred to as the "Base Business Year" in the following item); and

二 外国会社の発行する有価証券 基準事業年度の末日において当該有価証券の保管の委託を受けている金融商品取引業者等又は登録金融機関（法第二条第十一项に規定する登録金融機関をいう。）の有する当該有価証券の所有者の名簿に記載されている者（非居住者を除く。）の数

(ii) Securities issued by a Foreign Company: the number of persons (excluding Non-Residents) stated in the registry of holders of the Securities held by the Financial Instruments Specialist, etc. or Registered Financial Institution (meaning a Registered Financial Institution as prescribed in Article 2(11) of the Act) that has been entrusted with the custody of said Securities, as of the last day of the Base Business Year.

4 令第四条第三項に規定する内閣府令で定める期間は、四年とする。

(4) The period specified by a Cabinet Office Ordinance, referred to in Article 4(3) of the Order, shall be four years.

5 令第四条第三項に規定する内閣府令で定める書類は、次の各号に掲げる書類とする。

(5) The documents specified by a Cabinet Office Ordinance, referred to in Article 4(3) of the Order, shall be the documents listed in the following items:

一 当該書類の提出に係る事業年度の末日における株主名簿の写し

(i) a copy of the shareholder registry as of the last day of the business year pertaining to the submission of the documents; and

二 当該事業年度に係る会社法第四百三十八条第一項に掲げるもので、定時株主総会に報告したもの又はその承認を受けたもの（外国会社及び内国法人である指定法人にあつては、これらに準ずるもの。）

(ii) the documents listed in Article 438(1) of the Companies Act pertaining to the relevant business year, which have been reported at the Annual Shareholders' meeting or have obtained approval thereat (in cases of a Foreign Company and a Designated Juridical Person who is a domestic corporation, documents equivalent thereto).

6 第一項第二号及び前項に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(6) When documents listed in paragraph (1)(ii) and the preceding paragraph have not been written in Japanese, translations thereof shall be attached.

(有価証券報告書の提出を要しない場合)

(Cases Where Submission of an Annual Securities Report May Be Omitted)

第十六条の二 法第二十四条第三項に規定する内閣府令で定める場合は、同条第一項本文の規定の適用を受けない会社（指定法人を含む。）の発行する有価証券が同項第三号に掲げる有価証券に該当することとなつた場合で、次のいずれかに掲げるときとする。

Article 16-2 The cases specified by a Cabinet Office Ordinance, referred to in Article 24(3) of the Act, shall be the cases wherein the Securities issued by a company (including a Designated Juridical Person) to which the main clause of paragraph (1) of that Article does not apply, have come to fall under the category of Securities listed in item (iii) of that paragraph, and which are listed in any of the following items:

一 その該当することとなつた日がその日の属する事業年度開始の日から三月（外国会社の発行する有価証券の場合は六月、令第三条の四により関東財務局長の承認を受けた場合には当該承認を受けた期間）を経過しているとき。

(i) when the day on which the Securities had come to fall under the category of Securities listed in Article 24(1)(iii) of the Act is the day on which three months (in cases of Securities issued by a Foreign Company, six months, and where approval from the Director-General of the Kanto Local Finance Bureau has been obtained pursuant to Article 3-4 of the Order, the period approved) have elapsed from the day of commencement of the business year which includes the aforementioned date; or

二 当該有価証券がその募集又は売出しにつき法第四条第一項本文、第二項本文又は第三項本文の規定の適用を受けることにより、法第五条第一項の規定により提出された届出書に、当該届出書が提出された日の属する事業年度の直前事業年度に係る財務諸表（財務諸表等規則第一条第一項に規定する財務諸表をいう。）又は財務書類（財務諸表等規則第一条第一項に規定する財務書類のうち外国会社が提出するものをいう。）が掲げられているとき。

(ii) when Financial Statements (meaning financial statements prescribed in Article 1(1) of the Ordinance on Financial Statements, etc.) or Financial Documents (meaning financial documents prescribed in Article 1(1) of the Ordinance on Financial Statements, etc. which are submitted by a Foreign Company) for the business year immediately preceding the business year which includes the day on which a written notification submitted pursuant to Article 5(1) of the Act has been submitted, are listed in said written notification by applying the provisions of the main clause of Article 4(1) of

the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article with regard to the Public Offering or Secondary Distribution of the Securities.

(有価証券の所有者数の算定方法)

(Method of Calculating the Number of Holders of Securities)

第十六条の三 法第二十四条第一項第四号に規定する所有者の数は、次の各号に掲げる有価証券の区分に応じ、当該各号に定めるところにより算定するものとする。ただし、特別の法律により定款をもつて譲受人を当該会社の事業に関係のある者に限定することができる株券について、当該株券の所有状況の把握に資するため、当該会社が株主名簿以外に当該会社の事業と特定の関係を有する当該株券の所有者に係る名簿を作成している場合であつて、当該名簿に基づき当該株券の移動が管理されているときは、当該名簿に記載された所有者については、その数を当該名簿の数により算定することができる。

Article 16-3 The number of holders prescribed in Article 24(1)(iv) of the Act shall be calculated pursuant to the provisions of the following items in accordance with the category of Securities listed in each of said items; provided, however, that, with regard to Share Certificates for which the transferee may be limited to persons associated with the business of said company by articles of incorporation pursuant to special Acts, where said company has prepared a registry pertaining to the holders of said Share Certificates who have a specific relationship with the business of said company in addition to the shareholder registry, and when the transfer of said Share Certificates is managed according to said registry in order to contribute to the assessment of the holding status of said Share Certificates, the number of holders stated in said registry may be calculated based on the numbers in said registry:

一 株券 次に掲げる数を合算した数

(i) Share Certificates: the number obtained by adding up the following numbers:

イ 株券に係る権利の内容（剰余金の配当、残余財産の分配、株式の買受け及び株主総会において議決権を行使することができる事項についての内容をいう。以下この条において「権利内容」という。）が同一である株券ごとに、その株主名簿に記載され、又は記録された株主の数

(a) the number of shareholders stated or recorded in the shareholder registry for each Share Certificate for which the content of the rights (meaning the content of the dividends of surplus, distribution of residual assets, purchase of Shares, and matters on which voting rights may be exercised at the shareholder meeting; hereinafter referred to as the "Content of Rights" in this Article) related to those Share Certificates is the same;

ロ 受託有価証券が株券（イに規定する株券と権利内容が同一であるものに限る。ハにおいて同じ。）である有価証券信託受益証券に係る受益権名簿に記載され、

又は記録された受益者の数（当該有価証券信託受益証券が無記名式である場合には、当該有価証券信託受益証券の数）

(b) the number of beneficiaries stated or recorded in the registry of beneficial interests for Beneficiary Certificates of Securities in Trust whose Entrusted Securities are Share Certificates (limited to Share Certificates which have the same Content of Rights as that of Share Certificates prescribed in sub-item (a); the same shall apply in sub-item (c)) (where said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust); and

ハ 株券に係る権利を表示する預託証券の所有者の名簿に記載された当該有価証券の所有者の数

(c) the number of holders of the Securities stated in the registry of holders of Depository Receipts that indicate the rights pertaining to Share Certificates.

二 有価証券信託受益証券（受託有価証券が株券であるものに限る。） 次に掲げる数を合算した数

(ii) Beneficiary Certificates of Securities in Trust (limited to those whose Entrusted Securities are Share Certificates): the number obtained by adding up the following numbers:

イ 受託有価証券である株券の権利内容が同一である有価証券信託受益証券ごとに、当該有価証券信託受益証券に係る受益権名簿に記載され、又は記録された受益者の数（当該有価証券信託受益証券が無記名式である場合には、当該有価証券信託受益証券の数）

(a) the number of beneficiaries stated or recorded in the registry of beneficial interests for the Beneficiary Certificates of Securities in Trust, for each Beneficiary Certificate of Securities in Trust that have the same Content of Rights as that of Share Certificates that are Entrusted Securities (where said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust);

ロ 受託有価証券である株券と権利内容が同一である株券の株主名簿に記載され、又は記録された株主の数

(b) the number of shareholders stated or recorded in a shareholder registry of Share Certificates that have the same Content of Rights as that of Share Certificates that are Entrusted Securities; and

ハ 受託有価証券である株券の権利内容と同一の権利を表示する預託証券の所有者の名簿に記載された当該預託証券の所有者の数

(c) the number of holders of Depository Receipts stated in the registry of holders of said Depository Receipts that indicate the same Content of Rights as Share Certificates that are Entrusted Securities;

三 預託証券（株券に係る権利を表示するものに限る。） 次に掲げる数を合算した数

- (iii) Depository Receipts (limited to those indicating rights pertaining to Share Certificates): the number obtained by adding up the following numbers:
- イ その表示する権利内容が同一である預託証券ごとに、当該預託証券の所有者の名簿に記載された当該預託証券の所有者の数
 - (a) the number of holders of Depository Receipts stated in the registry of holders of said Depository Receipt for each Depository Receipt that indicates the same Content of Rights;
 - ロ 当該預託証券が表示する権利内容と同一である株券の株主名簿に記載され、又は記録された株主の数
 - (b) the number of shareholders stated or recorded in a shareholder registry of Share Certificates that have the same Content of Rights as that indicated in the Depository Receipt; and
 - ハ 当該預託証券が表示する権利内容と同一である株券を受託有価証券とする有価証券信託受益証券に係る受益権名簿に記載され、又は記録された受益者の数（当該有価証券信託受益証券が無記名式である場合には、当該有価証券信託受益証券の数）
 - (c) the number of beneficiaries stated or recorded in the registry for beneficial interest for the Beneficiary Certificates of Securities in Trust whose Entrusted Securities are Share Certificates that have the same Content of Rights as that indicated on the Depository Receipt (where said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust).
- 四 優先出資証券 剰余金の配当、残余財産の分配及び優先出資法第十五条第一項（同項第二号に係る部分に限る。）の規定による優先出資の消却の方法の内容が同一である優先出資証券ごとに、同法に規定する優先出資者名簿に記載され、又は記録された優先出資者の数
- (iv) Preferred Equity Investment Certificates: the number of preferred equity investors stated or recorded in the preferred equity investor registry as prescribed in the Act on Preferred Equity Investment for each Preferred Equity Investment Certificate for which the details of the method of payment of the dividend of surplus, of distribution of residual assets, and of the cancellation of Preferred Investment pursuant to the provisions of Article 15(1) of that Act (limited to the portion pertaining to item (ii) of that paragraph) are the same;
- 五 学校貸付債権 弁済期及び利率（当該学校貸付債権に係る貸付けが利息を天引する方法による貸付けである場合にあっては、弁済期限）が同一である学校貸付債権ごとに、当該学校貸付債権に係る債権者の名簿に記載された当該債権者の数
- (v) School Loan Claims: the number of obligees pertaining to the School Loan Claims stated in the registry of said obligees for each School Loan Claim which has the same due date and interest rate (where the loans pertaining to the School Loan Claims are loans according to the interest deduction, the due

date of performance).

(有価証券報告書の添付書類)

(Documents Attached to Annual Securities Reports)

第十七条 法第二十四条第六項（法第二十七条において準用する場合を含む。以下この項において同じ。）の規定により有価証券報告書に添付すべき書類として内閣府令で定めるものは、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類とする。ただし、第一号イ若しくはハからヘまで又は第二号ホに掲げる書類（以下この条において「定款等」という。）については、定款等を添付して提出することとされている有価証券報告書の提出日前五年以内に法第二十四条第六項の規定により添付して提出されたもの（以下この条において「前添付書類」という。）がある場合には、定款等と前添付書類とで異なる内容の部分とする。

Article 17 (1) The documents specified by a Cabinet Office Ordinance as the documents to be attached to Annual Securities Reports, referred to in Article 24(6) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this paragraph), shall be the documents specified in the following items in accordance with the category of Issuer of Securities listed in each of said items; provided, however, that with regard to the documents listed in item (i)(a) and (c) to (f) inclusive and item (ii)(e) (hereinafter referred to as the "Articles of Incorporation, etc." in this Article), where attached documents were submitted pursuant to the provisions of Article 24(6) of the Act within five years before the submission date of the Annual Securities Report which is to be submitted with the Articles of Incorporation, etc. attached thereto (hereinafter referred to as the "Previously-Attached Documents" in this Article), the relevant documents shall be the portion of content in which the Articles of Incorporation, etc. differ from the Previously-Attached Documents:

一 内国会社 次に掲げる事項

(i) a Domestic Company: the following matters:

イ 定款（財団たる内国会社である場合は、その寄附行為）

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, its articles of endowment);

ロ 第十六条第五項第二号に掲げる書類

(b) the documents listed in Article 16(5)(ii);

ハ その募集又は売出しについて法第四条第一項本文、第二項本文若しくは第三項本文又は法第二十三条の八第一項本文（法第二十七条において準用する場合を含む。次号において同じ。）の適用を受けた社債等又はコマーシャル・ペーパーについて保証が付されている場合には、次に掲げる書面

(c) where there are guaranteed Corporate Bonds, etc. or Commercial Papers in regard to the Public Offering or Secondary Distribution to which the provisions of the main clause of Article 4(1) of the Act, the main clause of

paragraph (2) of that Article, or the main clause of paragraph (3) of that Article, or the main clause of Article 23-8(1) of the Act apply (including where this is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in the following item), the following documents:

(1) 保証会社の定款（法人以外の組合等である場合は、組合契約に係る契約書の写し）及び当該保証を行うための取締役会の決議等又は株主総会の決議に係る当該取締役会の議事録等の写し又は当該株主総会の議事録の写しその他の当該保証を行うための手続がとられたことを証する書面

1. the articles of incorporation of the Guarantor Company (where the Guarantor Company is a Partnership, etc. other than a juridical person, a copy of the contract pertaining to the Partnership Agreement) and a copy of the minutes, etc. of the board of directors meeting or a copy of the minutes of the shareholders' meeting related to the resolution, etc. by said board of directors or the resolution at said shareholders' meeting adopted to provide the guarantee, or any other documents attesting that procedures to provide said guarantee have been taken; and

(2) 当該保証の内容を記載した書面

2. a document stating the contents of the guarantee.

ニ 当該有価証券がカバードワラントであつて当該カバードワラントに表示されるオプションに係る契約が締結されている場合には、契約書の写し

(d) where the Securities are Covered Warrants and a contract pertaining to the Options indicated on said Covered Warrants has been concluded, a copy of the contract;

ホ 当該有価証券が有価証券信託受益証券である場合には、当該有価証券信託受益証券の発行に関して締結された信託契約その他主要な契約の写し

(e) where the Securities are Beneficiary Certificates of Securities in Trust, a copy of the trust contract which has been concluded concerning the issuance of said Beneficiary Certificates of Securities in Trust and copies of other major contracts; and

ヘ 当該有価証券が預託証券である場合には、当該預託証券の発行に関して締結された預託契約その他主要な契約の契約書の写し

(f) where the Securities are Depository Receipts, a copy of the deposit contract which has been concluded concerning the issuance of said Depository Receipts and copies of other major contracts.

二 外国会社 次に掲げる事項

(ii) a Foreign Company: the following matters:

イ 前号に掲げる書類

(a) the documents listed in the preceding item;

ロ 当該有価証券報告書に記載された当該外国会社の代表者が当該有価証券報告書の提出に関し正当な権限を有する者であることを証する書面

- (b) a document attesting that the representative person of the Foreign Company stated in the Annual Securities Report is a person who has legitimate authority for the submission of said Annual Securities Report;
 ハ 当該外国会社が、本邦内に住所を有する者に、当該有価証券報告書の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面
- (c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Annual Securities Report;
 ニ 当該有価証券報告書に記載された法令に関する事項が真実かつ正確であることについての法律専門家の法律意見書
- (d) a legal opinion letter from a legal expert that the matters concerning the laws and regulations stated the Annual Securities Report are true and accurate; and
 ホ その募集又は売出しについて法第四条第一項本文、第二項本文若しくは第三項本文又は法第二十三条の八第一項本文の規定の適用を受けた社債等がある場合には、当該外国会社が債権の管理その他債権者のための行為又は当該外国会社のための行為をする職務を委託する契約の契約書及び元利金の支払に関する契約書の写し
- (e) where there are Corporate Bonds, etc. in regard to a Public Offering or Secondary Distribution to which the provisions of the main clause of Article 4(1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article, or the main clause of Article 23-8(1) of the Act apply, a copy of the contract wherein the Foreign Company entrusts the administration of claims or duties to perform other acts for obligees or acts for the Foreign Company and a copy of the contract concerning the payment of principal and interest.
- 2 前項第二号に掲げる書類が日本語をもつて記載したものでないときは、第十六条第五項第二号に掲げる書類を除きその訳文を付さなければならない。第十六条第五項第二号に掲げる書類又はその要約についてその訳文を国内の株主、債権者その他関係者に対し送付している場合においても、当該訳文を付さなければならない。
- (2) When a document listed in item (ii) of the preceding paragraph has not been written in Japanese, a translation thereof must be attached, except for the documents listed in Article 16(5)(ii). With regard to a document listed in Article 16(5)(ii) or a summary thereof, even when a translation has been sent to shareholders, obligees, or any other relevant persons in Japan, said translation shall be attached.

(外国会社報告書の提出要件)

(Requirements for Submission of a Foreign Company Report)

第十七条の二 法第二十四条第八項に規定する内閣府令で定める場合は、報告書提出外

国会社（同項に規定する報告書提出外国会社をいう。次条から第十七条の九までにおいて同じ。）が有価証券報告書等（同項に規定する有価証券報告書等をいう。）に代えて外国会社報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-2 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act, shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company (meaning a Reporting Foreign Company as prescribed in said paragraph; the same shall apply in the following Article to Article 17-9 inclusive) to submit a Foreign Company Report in lieu of an Annual Securities Report, etc. (meaning an Annual Securities Report, etc. as prescribed in Article 24(8) of the Act) as a case that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

2 法第二十四条第八項に規定する内閣府令で定める者は、次に掲げる者とする。

(2) The persons specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act, shall be the following persons:

一 外国金融商品市場（法第二条第八項第三号ロに規定する外国金融商品市場をいう。次号において同じ。）を開設する者

(i) a person who operates a Foreign Financial Instruments Market (meaning a Foreign Financial Instruments Market as prescribed in Article 2(8)(iii)(b) of the Act; the same shall apply in the following item); and

二 外国金融商品市場に準ずるものとして外国に開設された法第六十七条第二項に規定する店頭売買有価証券市場の性質を有する市場を開設する者

(ii) a person who operates a market which has been established in a foreign state as the equivalent of a Foreign Financial Instruments Market, and which has the nature of an Over-the-Counter Securities Market as prescribed in Article 67(2) of the Act.

（外国会社報告書の提出等）

(Submission, etc. of a Foreign Company Report)

第十七条の三 法第二十四条第八項の規定により外国会社報告書を提出しようとする報告書提出外国会社は、外国会社報告書及びその補足書類（同条第九項（法第二十七条において準用する場合を含む。以下同じ。）に規定する補足書類をいう。第十七条の九第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 17-3 (1) A Reporting Foreign Company that seeks to submit a Foreign Company Report pursuant to the provisions of Article 24(8) of the Act, shall submit three copies of the Foreign Company Report and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in paragraph (9) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter); the same shall apply in Article 17-9(2)(i)) to the Director-General of the Kanto Local

Finance Bureau.

2 法第二十四条第九項に規定する外国会社報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第八号様式及び第九号様式のうち、次に掲げる項目に記載すべき事項に相当する事項とする。

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters stated in a Foreign Company Report, referred to in Article 24(9) of the Act, shall be matters equivalent to those that are to be stated in the following items from among the items in Form 8 and Form 9:

一 「第一部 企業情報」の「第3 事業の状況」の「4 事業等のリスク」及び「7 財政状態及び経営成績の分析」

(i) "4. Business-related Risks etc." and "7. Analysis of Financial Position and Operating Results" in "Section 3. Business Status" of "Part I. Company Information"; and

二 「第一部 企業情報」の「第6 経理の状況」の「1 財務書類」

(ii) "1. Financial Documents" in "Section 6. Status of Accounting" of "Part I. Company Information."

3 法第二十四条第九項に規定する外国会社報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第八号様式又は第九号様式による有価証券報告書に記載すべき事項であつて、当該外国会社報告書に記載されていない事項のうち、前項各号に掲げる項目に記載すべき事項を日本語によつて記載したものとする。

(3) The matters specified by a Cabinet Office Ordinance as those necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in a Foreign Company Report, as prescribed in Article 24(9) of the Act, shall be, among the matters that are to be stated in an Annual Securities Report prepared in accordance with Form 8 or Form 9 but which have not been stated in said Foreign Company Report, entries, in Japanese, stating the matters that are to be stated in the items listed in each of the items of the preceding paragraph.

4 法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(4) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act, shall be as follows:

一 第八号様式又は第九号様式による有価証券報告書に記載すべき事項のうち、外国会社報告書に記載されていない事項（前項に規定するものを除く。）を日本語又は英語によつて記載したもの

(i) among the matters that are to be stated in an Annual Securities Report prepared in accordance with Form 8 or Form 9, entries, in Japanese or English, stating the matters that have not been stated in the Foreign Company Report (excluding those specified in the preceding paragraph);

二 当該有価証券報告書に記載すべき事項と当該事項に相当する外国会社報告書の記載事項との対照表

(ii) a comparative table of the matters that are to be stated in the Annual Securities Report and the matters stated in the Foreign Company Report that correspond to said matters;

三 当該外国会社報告書に記載された報告書提出外国会社の代表者が当該外国会社報告書の提出に関し正当な権限を有する者であることを証する書面

(iii) a document attesting that the representative person of the Reporting Foreign Company that was stated in the Foreign Company Report is a person who has legitimate authority for the submission of said Foreign Company Report;

四 当該報告書提出外国会社が、本邦内に住所を有する者に、当該外国会社報告書の提出に関する一切の行為につき当該報告書提出外国会社を代理する権限を付与したことを証する書面

(iv) a document attesting that the Reporting Foreign Company has granted a person who has an address in Japan the authority to represent said Reporting Foreign Company in any acts concerning the submission of said Foreign Company Report; and

五 第八号の二様式により作成した書面

(v) a document prepared in accordance with Form 8-2.

5 前項第三号及び第四号に掲げる書面が日本語又は英語によつて記載したものでないときは、その訳文を付さなければならない。

(5) When documents listed in item (iii) and item (iv) of the preceding paragraph have not been written in Japanese or English, translations thereof shall be attached.

(外国会社報告書の提出期限の承認の手続等)

(Procedures, etc. for Approval of the Due Date for Submission of a Foreign Company Report)

第十七条の四 法第二十四条第八項の規定により外国会社報告書を提出しようとする報告書提出外国会社が令第四条の二の二ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

Article 17-4 (1) Where a Reporting Foreign Company that seeks to submit a Foreign Company Report pursuant to the provisions of Article 24(8) of the Act, seeks to obtain approval as prescribed in the proviso to Article 4-2-2 of the Order, the Reporting Foreign Company shall submit a written application for approval containing the following matters to the Director-General of the Kanto Local Finance Bureau:

一 当該外国会社報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the Foreign Reporting Company seeks to obtain

- approval for the submission of said Foreign Company Report;
- 二 当該外国会社報告書に係る事業年度終了の日
- (ii) the day on which the business year pertaining to the Foreign Company Report ends;
- 三 当該外国会社報告書の提出に関して当該承認を必要とする理由となる当該報告書提出外国会社の本国の会社の計算に関する法令又は慣行その他やむを得ない理由に関する事項
- (iii) the particulars concerning the laws and regulations or practices related to accounting at companies in the state of the Reporting Foreign Company or any other inevitable grounds that are grounds that necessitate the relevant approval in relation to the submission of the Foreign Company Report; and
- 四 前号に規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法
- (iv) where the grounds specified in the preceding item are other than the laws and regulations or practices related to accounting at companies in its state, if the approval under paragraph (4) is obtained and if the grounds prescribed in that item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.
- 2 第七条の規定は、報告書提出外国会社が前項に規定する承認申請書を提出する場合について準用する。
- (2) The provisions of Article 7 shall apply mutatis mutandis where a Reporting Foreign Company submits the written application for approval prescribed in the preceding paragraph.
- 3 第一項に規定する承認申請書には、次に掲げる書類を添付しなければならない。
- (3) The following documents shall be attached to the written application for approval prescribed in paragraph (1):
- 一 定款（財団たる報告書提出外国会社である場合は、その寄附行為）
- (i) the articles of incorporation (in cases of a Reporting Foreign Company which is a foundation, the articles of endowment);
- 二 当該承認申請書に記載された報告書提出外国会社の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面
- (ii) a document attesting that the representative person of the Reporting Foreign Company that is stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;
- 三 当該報告書提出外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき、当該報告書提出外国会社を代理する権限を付与したことを証する書面
- (iii) a document attesting that the Reporting Foreign Company has granted a

person who has an address in Japan the authority to represent said Reporting Foreign Company in any acts concerning the submission of the written application for approval;

四 第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(iv) where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices related to accounting at companies in its state, a legal opinion letter from a legal expert stating that the particulars concerning the laws and regulations or practices stated in the written application for approval are true and accurate, as well as the text of the relevant laws and regulations listed in said legal opinion letter; and

五 第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、当該理由を証する書面

(v) where the grounds prescribed in paragraph (1)(iii) are other than the laws and regulations or practices related to accounting at companies in its state, a document attesting to said grounds.

4 関東財務局長は、第一項の承認の申請があつた場合において、当該報告書提出外国会社が、その本国の会社の計算に関する法令又は慣行その他やむを得ない理由により、外国会社報告書とその事業年度経過後四月以内（当該事業年度に係る外国会社報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあつた日の属する事業年度（その日が事業年度開始後四月以内（直前事業年度に係る外国会社報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前事業年度）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する事業年度の直前事業年度までの各事業年度に係る外国会社報告書について、承認をするものとする。

(4) Where the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Kanto Local Finance Bureau finds that the Reporting Foreign Company is not able to submit said Foreign Company Report within four months after the end of its business year (where the approval under that paragraph has been obtained with regard to the submission of said Foreign Company Report for the relevant business year, within the period approved) due to the laws and regulations or practices related to accounting at companies in its state or any other inevitable grounds, he/she shall give the relevant approval with regard to the Foreign Company Reports for each business year in the period that runs from the business year which includes the date on which the relevant application was filed (where said date is a day within four months after the commencement of the business year (where said Reporting Foreign Company has obtained the relevant approval in

relation to the submission of the Foreign Company Report for the immediately preceding business year, where the day is within the period approved after the commencement of the business year), this period shall begin from the business year immediately preceding the filing of said application) until the business year immediately preceding the business year that includes the day on which the particulars prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

5 前項の規定による承認（第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合に限る。）は、前項の報告書提出外国会社が毎事業年度経過後四月以内に次に掲げる事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同一内容のものである場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices related to accounting at companies in its state) shall be granted on the condition that the Reporting Foreign Company submits a document containing the following matters to the Director-General of the Kanto Local Finance Bureau within four months after the end of every business year; provided, however, that where a document containing the matters listed in item (ii) has the same content as documents which have been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

一 当該事業年度中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

(i) that the grounds for the application for approval have not disappeared or changed during the relevant business year; and

二 前号に掲げる事項に関する法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter from a legal expert concerning the matters listed in the preceding item and the text of the relevant laws and regulations listed in said legal opinion letter.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、関東財務局長は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

(6) Where the grounds prescribed in paragraph (1)(iii) pertaining to approval under paragraph (4) have disappeared or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval pursuant to the provisions of paragraph (4) or may cancel said approval from then on.

7 第三項各号に掲げる書類及び第五項各号に掲げる事項を記載した書面が日本語又は英語によつて記載したものでないときは、その訳文を付さなければならない。

(7) When a document listed in the items of paragraph (3) or a document stating the matters listed in the items of paragraph (5) has not been written in Japanese or English, a translation thereof shall be attached.

(公告の方法)

(Method of Public Notice)

第十七条の五 開示用電子情報処理組織による手続の特例等に関する内閣府令（平成十四年内閣府令第四十五号。以下この項において「電子手続府令」という。）第一条の規定は法第二十四条の二第二項の規定による公告を電子公告（令第四条の二の四第一項第一号に規定する電子公告をいう。以下同じ。）により行う者について、電子手続府令第二条（第三項を除く。）の規定は法第二十四条の二第二項の規定による公告を電子公告の方法により行おうとする者について、それぞれ準用する。この場合において、電子手続府令第一条中「方式で、電子開示手続又は任意電子開示手続を文書をもって行う場合に記載すべきこととされている事項を、入力して行わなければならない。ただし、当該事項のうち押印及び署名については省略することができる」とあるのは「方式で行わなければならない」と、電子手続府令第二条第一項中「第一号様式」とあるのは「第十九号様式」と、「電子開示システム届出書」とあるのは「電子公告届出書」と、「電子開示手続又は任意電子開示手続を文書をもって行う場合に」とあるのは「電子公告の対象である有価証券報告書の訂正報告書を」と、「提出しなければならない」とあるのは「提出しなければならない。ただし、既に開示用電子情報処理組織による手続の特例等に関する内閣府令第二条第一項（発行者以外の者による株券等の公開買付けの開示に関する内閣府令（平成二年大蔵省令第三十八号）第九条第一項、特定有価証券の内容等の開示に関する内閣府令（平成五年大蔵省令第二十二号）第二十七条の五第一項及び発行者による上場株券等の公開買付けの開示に関する内閣府令（平成六年大蔵省令第九十五号）第三条第一項において準用する場合を含む。）の規定による届出を行っている場合は、この限りでない」と、同条第二項中「電子開示システム届出書」とあるのは「電子公告届出書」と、「電子開示手続又は任意電子開示手続」とあるのは「電子公告」と、同条第四項及び第五項中「電子開示システム届出書」とあるのは「電子公告届出書」と読み替えるものとする。

Article 17-5 (1) The provisions of Article 1 of the Cabinet Office Ordinance on Special Provisions, etc. on Procedures by Use of an Electronic Data Processing System for Disclosure (Cabinet Office Ordinance No. 45 of 2002; hereinafter referred to as the "Ordinance on Electronic Procedures" in this paragraph) shall apply mutatis mutandis to a person who gives the public notice under Article 24-2(2) of the Act by way of Electronic Public Notice (meaning Electronic Public Notice as prescribed in Article 4-2-4(1)(i) of the Order; the same shall apply hereinafter); and the provisions of Article 2 of the Ordinance on Electronic Procedures (excluding paragraph (3)) shall apply mutatis mutandis to a person who gives the public notice under Article 24-2(2) of the Act by way of Electronic Public Notice. In this case, the phrase "shall conduct such procedures by inputting the matters that are to be stated in the

documents when the Electronic Disclosure Procedures or the Discretionary Electronic Disclosure Procedures are carried out in writing using a method whereby the Input/Output Device (meaning the input/output device set forth in Article 14-10(1) of the Order; the same shall apply hereinafter) used by the person who conducts such Electronic Disclosure Procedures or Discretionary Electronic Public Notice and that of the computer under Article 27-30-2 of the Act are linked via a telecommunications line by the inputting of an identification number and password into such Input/Output Device, and whereby the matters are input through such Input/Output Device; provided, however, that, among such matters, the seal and sign may be omitted" in Article 1 of the Ordinance on Electronic Procedures shall be deemed to be replaced with "shall conduct such procedures by using a method whereby the Input/Output Device (meaning the input/output device set forth in Article 14-10(1) of the Order; the same shall apply hereinafter) used by the person who conducts such Electronic Disclosure Procedures or Discretionary Electronic Public Notice is connected to the computer under Article 27-30-2 of the Act via a telecommunications line by the inputting of an identification number and password through such Input/Output device, and whereby the matters are input through said Input/Output Device," the phrase "shall submit the document prepared in accordance with Form 1 (limited to those containing the number obtained by connecting the Input/Output Device used by such Notifier and the computer under Article 27-30-2 of the Act via a telecommunications line and inputting the matters to be stated in Form 1 and any other matters; hereinafter referred to as the 'Written Notice by Electronic Disclosure System') to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as the 'Director-General of a Local Finance Bureau, etc.') to whom the document is to be submitted in case where Electronic Disclosure Procedures or Discretionary Electronic Disclosure Procedures are carried out in writing" in Article 2(1) of the Ordinance on Electronic Procedures shall be deemed to be replaced with "shall submit a document prepared in accordance with Form 19 (limited to those containing the number obtained by connecting the Input/Output Device used by such Notifier and the computer under Article 27-30-2 of the Act via a telecommunications line and inputting the matters to be stated in Form 1 and any other matters; hereinafter referred to as the 'Written Notice of an Electronic Public Notice') to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as the 'Director-General of a Local Finance Bureau, etc.') to whom the amendment report for the Annual Securities Report which is the subject of the Electronic Public Notice is to be submitted; provided, however, that this shall not apply where the notification

under Article 2(1) of the Cabinet Office Ordinance on Special Provisions, etc. on Procedures by Use of an Electronic Data Processing System for Disclosure (including where it is applied mutatis mutandis pursuant to Article 9(1) of the Cabinet Office Ordinance on the Disclosure Required in a Tender Offer for Share Certificates, etc. by a Person Other than the Issuer (Ordinance of the Ministry of Finance No. 38 of November 26, 1990), Article 27-5(1) of the Cabinet Office Ordinance on Disclosure of Information, etc. on Regulated Securities (Ordinance of the Ministry of Finance No. 22 of 1993), and Article 3(1) of the Cabinet Office Ordinance on the Disclosure Required for a Tender Offer for Listed Share Certificates, etc. by the Issuer (Ordinance of the Ministry of Finance No. 95 of 1994)) has been already given," the term "Written Notice by Electronic Disclosure System" in Article 2(2) of the Ordinance on Electronic Procedures shall be deemed to be replaced with "Written Notice of an Electronic Public Notice," the phrase "Electronic Disclosure Procedures or Discretionary Electronic Disclosure Procedures" in that paragraph shall be deemed to be replaced with "Electronic Public Notice," and the term "Written Notice by Electronic Disclosure System" in paragraph (4) and paragraph (5) of that Article shall be deemed to be replaced with "Written Notice of an Electronic Public Notice."

2 令第四条の二の四第一項第二号の規定により日刊新聞紙に掲載する方法による公告をする場合には、全国において時事に関する事項を掲載する日刊新聞紙により行わなければならない。

(2) Where public notice is given by publication in a daily newspaper pursuant to the provisions of Article 4-2-4(1)(ii) of the Order, the publication shall be made in a daily newspaper that publishes matters on current affairs nationwide.

(電子公告による公告ができない場合の承認等)

(Approval, etc. Where Public Notice Cannot Be Given by Electronic Public Notice)

第十七条の六 令第四条の二の四第三項の規定による承認を得ようとする者は、次に掲げる事項を記載した書面を当該公告に係る訂正報告書を提出すべきこととされている財務局長等に提出しなければならない。

Article 17-6 (1) A person who seeks to obtain approval under Article 4-2-4(3) of the Order shall submit a document containing the following matters to the Director-General of the Local Finance Bureau, etc., to whom an amendment report pertaining to said public notice is to be submitted:

一 公告をする者の商号又は名称

(i) the trade name or name of the person giving the public notice;

二 公告をする者の本店又は主たる事務所の所在地

(ii) the location of the head office or principal office of the person giving the public notice;

三 電子公告による公告をすることができない理由

(iii) the reason why the public notice cannot be given by way of Electronic Public Notice; and

四 電子公告に代えて公告する方法

(iv) the method of public notice in lieu of Electronic Public Notice.

2 令第四条の二の四第三項に規定する内閣府令で定める方法は、次に掲げるものとする。

(2) The means specified by a Cabinet Office Ordinance, referred to in Article 4-2-4(3) of the Order, shall be as follows:

一 全国において時事に関する事項を掲載する日刊新聞紙に掲載する方法

(i) publication in a daily newspaper that publishes matters on current affairs nationwide; or

二 金融庁長官が指定する方法

(ii) a method designated by the Commissioner of the Financial Services Agency.

(公告の中断の内容の公告)

(Public Notice on the Details of the Interruption of a Public Notice)

第十七条の七 令第四条の二の四第四項第三号の規定により公告の中断の内容の公告をする場合には、中断が生じた当該公告に次に掲げる事項を公告するものとする。

Article 17-7 Where public notice is given on the details of the interruption of a public notice pursuant to the provisions of Article 4-2-4(4)(iii) of the Order, public notice of the following matters shall be made public in the public notice in which the interruption occurred:

一 公告の中断の期間

(i) the period of the interruption of the public notice; and

二 公告の中断の原因

(ii) the cause of the interruption of the public notice.

(外国会社訂正報告書の提出要件)

(Requirements for Submitting a Foreign-Language Amendment Report)

第十七条の八 法第二十四条の二第四項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第二十四条第八項に規定する内閣府令で定める場合は、報告書提出外国会社が訂正報告書に代えて外国において開示（同項に規定する外国において開示をいう。第十八条の四において同じ。）が行われている当該訂正報告書に類する書類であつて英語で記載されたもの（次条第一項において「外国会社訂正報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-8 The cases specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-2(4) of the Act (including where it is applied mutatis mutandis pursuant to Article

27 of the Act; the same shall apply in paragraph (2) of the following Article), shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company to submit a document which is similar to an amendment report Disclosed in a Foreign State (meaning disclosure in a foreign state as prescribed in Article 24(8) of the Act; the same shall apply in Article 18-4) and which is written in English (such a document shall be referred to as a "Foreign-Language Amendment Report" in paragraph (1) of the following Article) in lieu of an amendment report, as a case that would not impair the public interest or protection of investors in light of its terminology, forms, and preparation methods.

(外国会社訂正報告書の提出等)

(Submission, etc. of a Foreign-Language Amendment Report)

第十七条の九 第十七条の三第一項及び第四項（第五号に係る部分に限る。）の規定は、報告書提出外国会社が外国会社訂正報告書を提出する場合について準用する。

Article 17-9 (1) The provisions of Article 17-3(1) and (4) (limited to the portion pertaining to item (v)) shall apply mutatis mutandis to cases where a Reporting Foreign Company submits said Foreign-Language Amendment Report.

2 法第二十四条の二第四項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。

(2) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-2(4) of the Act, shall be documents in which the following matters are stated in Japanese:

一 訂正の対象となる外国会社報告書及びその補足書類の提出日

(i) the submission date of the Foreign Company Report that is subject to the amendment and the Supplementary Documents thereof;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及び訂正の内容

(iii) the parts to be amended and the contents of the amendment.

(確認書の記載内容等)

(Content of Entries, etc. in a Confirmation Letter)

第十七条の十 法第二十四条の四の二第一項の規定により確認書を有価証券報告書と併せて提出すべき会社（指定法人を含む。）又は同条第二項（法第二十七条において準用する場合を含む。）の規定により確認書を有価証券報告書と併せて提出する会社（指定法人を含む。）は、次の各号に掲げる区分に応じ、当該各号に定める様式により確認書三通を作成し、財務局長等に提出しなければならない。

Article 17-10 (1) A company (including a Designated Juridical Person) that is to

submit a Confirmation Letter together with an Annual Securities Report pursuant to the provisions of Article 24-4-2(1) of the Act or a company (including a Designated Juridical Person) that is to submit a Confirmation Letter together with an Annual Securities Report pursuant to paragraph (2) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) shall, in accordance with the form specified in the following items, prepare three copies of a Confirmation Letter in accordance with the category listed in each of said items, and shall submit them to the Director-General of the Local Finance Bureau, etc.:

一 内国会社である場合 第四号の二様式

(i) where the company is a Domestic Company: Form 4-2; or

二 外国会社である場合 第九号の二様式

(ii) where the company is a Foreign Company: Form 9-2.

2 外国会社が提出する確認書には、次に掲げる書類を添付しなければならない。この場合において、当該書類が日本語によつて記載したものでないときは、その訳文を付さなければならない。

(2) The following documents shall be attached to the Confirmation Letter which is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, translations thereof shall be attached:

一 当該確認書に記載された当該外国会社の代表者が当該確認書の提出に関し正当な権限を有する者であることを証する書面

(i) a document attesting that the representative person of the Foreign Company that is stated in the Confirmation Letter is a person who has legitimate authority for the submission of said Confirmation Letter; and

二 当該外国会社が、本邦内に住所を有する者に、当該確認書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(ii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Confirmation Letter.

3 前二項の規定は、法第二十四条の四の八（法第二十七条において準用する場合を含む。）において読み替えて準用する四半期報告書に係る確認書について準用する。

(3) The provisions of the preceding two paragraphs shall apply mutatis mutandis to a Confirmation Letter for the Quarterly Securities Report as applied mutatis mutandis by replacing certain terms pursuant to Article 24-4-8 of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act).

4 第一項及び第二項の規定は、法第二十四条の五の二（法第二十七条において準用する場合を含む。）において読み替えて準用する半期報告書に係る確認書について準用する。

(4) The provisions of paragraph (1) and paragraph (2) shall apply mutatis mutandis to a Confirmation Letter for a Semiannual Securities Report as

applied mutatis mutandis by replacing certain terms pursuant to Article 24-5-2 of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act).

(外国会社確認書の提出要件)

(Requirements for the Submission of a Foreign Company's Confirmation Letter)

第十七条の十一 法第二十四条の四の二第六項において準用する法第二十四条第八項に規定する内閣府令で定める場合は、確認書を提出しなければならない外国会社が当該確認書に代えて外国会社確認書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-11 The cases specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act, shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Foreign Company that is required to submit a Confirmation Letter to submit that Foreign Company's Confirmation Letter in lieu of such Confirmation Letter, as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社確認書の提出等)

(Submission, etc. of a Foreign Company's Confirmation Letter)

第十七条の十二 法第二十四条の四の二第六項において準用する法第二十四条第八項の規定により外国会社確認書を提出しようとする外国会社は、外国会社確認書及びその補足書類（法第二十四条の四の二第六項において準用する法第二十四条第九項に規定する補足書類をいう。）三通を関東財務局長に提出しなければならない。

Article 17-12 (1) A Foreign Company that seeks to submit a Foreign Company's Confirmation Letter pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act shall submit three copies of that Foreign Company's Confirmation Letter and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条の四の二第六項において準用する法第二十四条第九項に規定する外国会社確認書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第九号の二様式のうち、次に掲げる項目に記載すべき事項に相当する事項とする。

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors, among the

matters stated in a Foreign Company's Confirmation Letter, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act, shall be matters equivalent to those that are to be stated in the following items, from among the items in Form 9-2:

一 「1 有価証券報告書の記載内容の適正性に関する事項」

(i) "1. Matters Concerning the Adequacy of the Content of Entries in the Annual Securities Report"; and

二 「2 特記事項」

(ii) "2. Special Instructions."

3 法第二十四条の四の二第六項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(3) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act, shall be as follows:

一 第九号の二様式による確認書に記載すべき事項と当該事項に相当する外国会社確認書の記載事項との対照表

(i) a comparative table of the matters that are to be stated in a Confirmation Letter prepared in accordance with Form 9-2 and the matters stated in the Foreign Company's Confirmation Letter that correspond to said matters; and

二 金融庁長官が公益又は投資者保護の観点から必要と認めて指示する事項を日本語によつて記載したもの

(ii) matters that the Commissioner of the Financial Services Agency has indicated as being necessary in light of the public interest or protection of investors, stated in Japanese.

4 第十七条の三第四項（第一号及び第二号を除く。）及び第五項の規定は、法第二十四条の四の二第六項において準用する法第二十四条第八項の規定により外国会社が外国会社確認書を提出する場合について準用する。

(4) The provisions of Article 17-3(4) (excluding item (i) and item (ii)) and paragraph (5) of that Article shall apply mutatis mutandis to where a Foreign Company submits said Foreign Company's Confirmation Letter pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act.

(外国会社訂正確認書の提出要件)

(Requirements for the Submission of a Foreign Company's Amendment Confirmation Letter)

第十七条の十三 法第二十四条の四の三第三項（法第二十四条の四の八第二項及び第二十四条の五の二第二項において準用し、並びにこれらの規定を法第二十七条において準用する場合を含む。以下この条及び次条において同じ。）において準用する法第二十四条第八項に規定する内閣府令で定める場合は、訂正確認書（法第二十四条の四の三第一項（法第二十七条において準用する場合を含む。）において準用する法第七条、

第九条第一項及び第十条第一項に規定する訂正確認書をいう。以下この条において同じ。)を提出しなければならない外国会社が当該訂正確認書に代えて外国会社訂正確認書(法第二十四条の四の三第三項において準用する法第二十四条第八項に規定する外国会社訂正確認書をいう。次条第一項において同じ。)を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-13 The cases specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 24-4-8(2) and Article 24-5-2(2) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this Article and the following Article), shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Foreign Company that is required to submit an Amendment Confirmation Letter (meaning an Amendment Confirmation Letter prescribed in the provisions of Article 7, Article 9(1), and Article 10(1) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act); hereinafter the same shall apply in this Article) to submit a Foreign Company's Amendment Confirmation Letter (meaning a Foreign Company's Amendment Confirmation Letter as prescribed in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(3) of the Act; the same shall apply in paragraph (1) of the following Article) in lieu of such Amendment Confirmation Letter, as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社訂正確認書の提出等)

(Submission, etc. of a Foreign Company's Amendment Confirmation Letter)

第十七条の十四 第十七条の三第四項(第五号に係る部分に限る。)及び第十七条の十二第一項の規定は、法第二十四条の四の三第三項において準用する法第二十四条第八項の規定により外国会社が外国会社訂正確認書を提出する場合について準用する。

Article 17-14 (1) The provisions of Article 17-3(4) (limited to the portion pertaining to item (v)) and Article 17-12(1) shall apply mutatis mutandis pursuant to where a Foreign Company submits said Foreign Company's Amendment Confirmation Letter pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(3) of the Act.
2 法第二十四条の四の三第三項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。
(2) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(3) of the Act, shall be those in which the following matters are stated in

Japanese:

一 訂正の対象となる確認書の提出日

(i) the submission date of the Confirmation Letter that is subject to the amendment;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及び訂正の内容

(iii) the parts to be amended and the contents of the amendment.

(四半期報告書の記載内容等)

(Content of Entries, etc. in a Quarterly Securities Report)

第十七条の十五 法第二十四条の四の七第一項の規定により四半期報告書を提出すべき会社（指定法人を含む。）又は同条第二項（法第二十七条において準用する場合を含む。）の規定により四半期報告書を提出する会社（指定法人を含む。）は、次の各号に掲げる区分に応じ、当該各号に定める様式により四半期報告書三通を作成し、財務局長等に提出しなければならない。この場合において、当該四半期報告書に四半期連結財務諸表を記載した場合には、四半期財務諸表については記載を要しない。

Article 17-15 (1) A company (including a Designated Juridical Person) that is to submit a Quarterly Securities Report pursuant to the provisions of Article 24-4-7(1) of the Act or a company (including a Designated Juridical Person) submitting a Quarterly Securities Report pursuant to the provisions of paragraph (2) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall, in accordance with the form specified in the following items, prepare three copies of the Quarterly Securities Report in accordance with the category of cases listed in each of said items, and shall submit them to the Director-General of the Local Finance Bureau, etc. In this case, when the Quarterly Consolidated Financial Statements have been entered in said Quarterly Securities Report, it is not required for Quarterly Financial Statements to be entered:

一 内国会社である場合 第四号の三様式

(i) where the company is a Domestic Company: Form 4-3; and

二 外国会社である場合 第九号の三様式

(ii) where the company is a Foreign Company: Form 9-3.

2 法第二十四条の四の七第一項に規定する内閣府令で定める事業は、次に掲げる事業とする。

(2) The business specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(1) of the Act, shall be the following business:

一 銀行法（昭和五十六年法律第五十九号）第二条第二項に定める銀行業（同条第一項に定める銀行（同法第四十七条第一項の規定により同法第四条第一項の内閣総理大臣の免許を受けた外国銀行を除く。）が行うものに限る。）に係る事業及び同法第五十二条の二十一第一項に定める業務（同法第二条第十三項に定める銀行持株会

社が行うものに限る。)に係る事業

(i) business affairs pertaining to the banking business as prescribed in Article 2(2) of the Banking Act (Act No. 59 of 1981) (limited to business performed by a bank as specified in paragraph (1) of that Article (excluding a foreign bank that has obtained a license from the Prime Minister as set forth in Article 4(1) of that Act pursuant to the provisions of Article 47(1) of that Act)) and business pertaining to the business affairs specified in Article 52-21(1) of that Act (limited to business performed by a bank holding company as specified in Article 2(13) of that Act);

二 保険業法第二条第一項に定める保険業（保険会社（同条第二項に定める保険会社をいう。以下この号において同じ。）が行うものに限る。）及び同条第十七項に定める少額短期保険業（少額短期保険業者（同条第十八項に定める少額短期保険業者をいう。以下この号において同じ。）が行うものに限る。）並びに同法第二百七十一条の二十一第一項に定める業務（同法第二条第十六項に定める保険持株会社（当該保険持株会社の最近事業年度に係る有価証券報告書における当該保険持株会社の子会社である保険会社及び少額短期保険業者の株式の価額の合計額の当該保険持株会社の総資産の額に対する割合が百分の五十を超えるものに限る。）が行うものに限る。）及び同法第二百七十二條の三十八第一項に定める業務（同法第二百七十二條の三十七第二項に定める少額短期保険持株会社（当該少額短期保険持株会社の最近事業年度に係る有価証券報告書における当該少額短期保険持株会社の子会社である少額短期保険業者の株式の価額の合計額の当該少額短期保険持株会社の総資産の額に対する割合が百分の五十を超えるものに限る。）が行うものに限る。）

(ii) insurance services as prescribed in Article 2(1) of the Insurance Business Act (limited to services provided by an Insurance Company (meaning an Insurance Company as prescribed in paragraph (2) of that Article; hereinafter the same shall apply in this item)); low-cost, short-term insurance services as prescribed in paragraph (17) of that Article (limited to services provided by a Small Amount and Short Term Insurance Provider (meaning a Small Amount and Short Term Insurance Provider as prescribed in paragraph (18) of that Article; hereinafter the same shall apply in this item)); business activities specified in Article 271-21(1) of that Act (limited to business activities engaged in by the Insurance Holding Company specified in Article 2(16) of that Act (limited to an Insurance Holding Company for which the ratio of the total amount of the share value of the Insurance Company and the Small Amount and Short Term Insurance Provider(s) which are the Subsidiary Company of said Insurance Holding Company in the Annual Securities Report for the most recent business year of said Insurance Holding Company to the total amount of net assets of said Insurance Holding Company exceeds 50 percent)); and business activities specified in Article 272-38(1) of that Act (limited to services carried out by a Small Amount and Short Term Insurance Holding Company as prescribed in

Article 272-37(2) of that Act (limited to a Small Amount and Short Term Insurance Holding Company for which the ratio of the total amount of the share value of the Small Amount and Short Term Insurance Provider which is a Subsidiary Company of said Small Amount and Short Term Insurance Holding Company in the Annual Securities Report for the most recent business year of said Small Amount and Short Term Insurance Holding Company to the total amount of net assets of said Small Amount and Short Term Insurance Holding Company exceeds 50 percent)); or

三 信用金庫法（昭和二十六年法律第二百三十八号）第五十四条に定める業務（同法第六条第一項第二号に掲げる者が行うものに限る。）に係る事業

(iii) business pertaining to the operations specified in Article 54 of the Shinkin Bank Act (Act No. 238 of 1951) (limited to business undertakings engaged in by the person listed in Article 6(1)(ii) of that Act).

3 外国会社が提出する四半期報告書には、次の各号に掲げる書類を添付しなければならない。この場合において、当該書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(3) The documents listed in the following items shall be attached to the Quarterly Securities Report which is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, translations thereof shall be attached:

一 当該四半期報告書に記載された当該外国会社の代表者が当該四半期報告書の提出に関し正当な権限を有する者であることを証する書面

(i) a document attesting that the representative person of the Foreign Company stated in the Quarterly Securities Report is a person who has legitimate authority for the submission of said Quarterly Securities Report; and

二 当該外国会社が、本邦内に住所を有する者に、当該四半期報告書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(ii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Quarterly Securities Report.

（四半期報告書の提出期限の承認の手続等）

(Procedures, etc. for Approval of the Due Date for the Submission of a Quarterly Securities Report)

第十七条の十五の二 法第二十四条の四の七第一項（法第二十七条において準用する場合を含む。）の規定により四半期報告書を提出しなければならない者が同項（法第二十七条において準用する場合を含む。）の承認を受けようとする場合又は法第二十四条の五第一項（法第二十七条において準用する場合を含む。）の規定により半期報告書を提出しなければならない者が同項（法第二十七条において準用する場合を含む。）の承認を受けようとする場合には、次の各号に掲げる事項を記載した承認申請

書を、財務局長等に提出しなければならない。

Article 17-15-2 (1) Where a person who is required to submit a Quarterly Securities Report pursuant to the provisions of Article 24-4-7(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) seeks to obtain the approval set forth in that paragraph (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), or where a person who is required to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) seeks to obtain the approval set forth in that paragraph (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), he/she shall submit a written application for approval stating the matters listed in the following items to the Director-General of the Local Finance Bureau, etc.:

一 当該四半期報告書又は半期報告書（以下この条において「四半期報告書等」という。）の提出に関して当該承認を受けようとする期間

(i) the period for which the person seeks to obtain the approval in regard to the submission of the Quarterly Securities Report or Semiannual Securities Report (hereinafter collectively referred to as the "Quarterly Securities Report, etc." in this Article);

二 当該四半期報告書等を提出すべき期間の末日（以下この条において「提出期限」という。）

(ii) the last day of the period in which the Quarterly Securities Report, etc. should be submitted (hereinafter referred to as the "Due Date of Submission" in this Article);

三 当該四半期報告書等の提出に関して当該承認を必要とする理由

(iii) the grounds that necessitate the relevant approval in relation to the submission of the Quarterly Securities Report, etc.; and

四 第四項の規定による承認を受けた場合及び前号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) where the approval under paragraph (4) has been obtained or where the grounds prescribed in the preceding item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.

2 第七条の規定は、外国会社が前項に規定する承認申請書を提出する場合について準用する。

(2) The provisions of Article 7 shall apply mutatis mutandis to where a Foreign Company submits the written application for approval prescribed in the preceding paragraph.

3 第一項に規定する承認申請書には、次の各号に掲げる書類を添付しなければならない。

(3) The documents listed in the following items shall be attached to the written application for approval prescribed in paragraph (1):

- 一 定款又はこれに準ずるもの
- (i) the articles of incorporation or documents equivalent thereto:
- 二 第一項第三号に規定する理由を証する書面
- (ii) a document attesting the grounds prescribed in paragraph (1)(iii);
- 三 当該承認申請書を提出する者が外国会社である場合には、当該承認申請書に記載された当該外国会社の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面
- (iii) where the person submitting the written application for approval is a Foreign Company, a document attesting that the representative person of said Foreign Company that is stated in said written application for approval is a person who has legitimate authority for the submission of said written application for approval; and
- 四 当該承認申請書を提出する者が外国会社である場合には、当該外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面
- (iv) where the person submitting the written application for approval is a Foreign Company, a document attesting that said Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of said written application for approval.
- 4 財務局長等は、第一項の承認の申請があつた場合において、当該者が、やむを得ない理由により四半期報告書等をその提出期限までに提出できないと認めるときは、当該申請に係る四半期報告書等について、承認をするものとする。
- (4) Where the application set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that said person is not able to submit the Quarterly Securities Report, etc. due to inevitable grounds, he/she shall give the relevant approval with regard to the Quarterly Securities Report, etc. under said application.
- 5 前項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、財務局長等は、前項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。
- (5) Where the grounds prescribed in paragraph (1)(iii) pertaining to the approval under the preceding paragraph have disappeared or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under the preceding paragraph or may cancel said approval from then on.
- 6 第三項各号に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。
- (6) When a document listed in the items of paragraph (3) has not been written in Japanese, a translation thereof shall be attached.

(外国会社四半期報告書の提出要件)

(Requirements for Submission of a Foreign Company's Quarterly Securities Report)

第十七条の十六 法第二十四条の四の七第六項に規定する内閣府令で定める場合は、報告書提出外国会社（同項に規定する報告書提出外国会社をいう。次条から第十七条の十九までにおいて同じ。）が四半期報告書に代えて外国会社四半期報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-16 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(6) of the Act, shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company (meaning a Reporting Foreign Company as prescribed in that paragraph; the same shall apply in the following Article to Article 17-19 inclusive) to submit said Foreign Company's Quarterly Securities Report in lieu of a Quarterly Securities Report, as a case that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社四半期報告書の提出等)

(Submission, etc. of a Foreign Company's Quarterly Securities Report)

第十七条の十七 法第二十四条の四の七第六項の規定により外国会社四半期報告書を提出しようとする報告書提出外国会社は、外国会社四半期報告書及びその補足書類（同条第七項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する補足書類をいう。第十七条の十九第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 17-17 (1) A Reporting Foreign Company that seeks to submit the Foreign Company's Quarterly Securities Report pursuant to the provisions of Article 24-4-7(6) of the Act, shall submit three copies of the Foreign Company's Quarterly Securities Report and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in paragraph (7) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this Article); the same shall apply in Article 17-19(2)(i) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条の四の七第七項に規定する外国会社四半期報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第九号の三様式のうち、次に掲げる項目に記載すべき事項に相当する事項とする。

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors, among the matters stated in a Foreign Company's Quarterly Securities Report, referred to in Article 24-4-7(7) of the Act, shall be matters equivalent to those that are to

be stated in the following items, from among the items in Form 9-3:

一 「第一部 企業情報」の「第3 事業の状況」の「3 財政状態及び経営成績の分析」

(i) "3. Analysis of Financial Position and Operating Results" in "Section 3. Business Conditions" of "Part I. Company Information"; and

二 「第一部 企業情報」の「第6 経理の状況」の「1 四半期財務書類」

(ii) "1. Quarterly Financial Documents" in "Section 6. Status of Accounting" of "Part I. Company Information."

3 法第二十四条の四の七第七項に規定する外国会社四半期報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第九号の三様式による四半期報告書に記載すべき事項であつて、当該外国会社四半期報告書に記載されていない事項のうち、前項各号に掲げる項目に記載すべき事項を日本語によつて記載したものとする。

(3) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in a Foreign Company's Quarterly Securities Report, referred to in Article 24-4-7(7) of the Act, shall be, among the matters that are to be stated in a Quarterly Securities Report prepared in accordance with Form 9-3 but which have not been stated in said Foreign Company's Quarterly Securities Report, entries, in Japanese, stating the matters that are to be stated in the items listed in each of the items of the preceding paragraph.

4 法第二十四条の四の七第七項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(4) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(7) of the Act, shall be as follows:

一 第九号の三様式による四半期報告書に記載すべき事項のうち、外国会社四半期報告書に記載されていない事項（前項に規定するものを除く。）を日本語又は英語によつて記載したもの

(i) among the matters that are to be stated in a Quarterly Securities Report prepared in accordance with Form 9-3, entries, in Japanese or English, stating the matters that have not been stated in the Foreign Company's Quarterly Securities Report (excluding those prescribed in the preceding paragraph); and

二 第九号の三様式による四半期報告書に記載すべき事項と当該事項に相当する外国会社四半期報告書の記載事項との対照表

(ii) a comparative table of the matters that are to be stated in a Quarterly Securities Report prepared in accordance with Form 9-3 and the matters stated in the Foreign Company's Quarterly Securities Report which correspond to said matters.

5 第十七条の三第四項（第一号及び第二号を除く。）及び第五項の規定は、法第二十四条の四の七第六項の規定により報告書提出外国会社が外国会社四半期報告書を提出

する場合について準用する。

- (5) The provisions of Article 17-3(4) (excluding item (i) and item (ii)) and paragraph (5) of that Article shall apply mutatis mutandis to where a Reporting Foreign Company submits a Foreign Company's Quarterly Securities Report pursuant to the provisions Article 24-4-7(6) of the Act.

(外国会社四半期訂正報告書の提出要件)

(Requirements for the Submission of a Foreign Company's Quarterly Amendment Report)

第十七条の十八 法第二十四条の四の七第十一項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第二十四条の四の七第六項に規定する内閣府令で定める場合は、報告書提出外国会社が訂正報告書に代えて外国会社四半期訂正報告書（同項に規定する外国会社四半期訂正報告書をいう。次条第一項において同じ。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-18 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(6) of the Act as applied mutatis mutandis pursuant to Article 24-4-7(11) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in paragraph (2) of the following Article), shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company to submit that Foreign Company's Quarterly Amendment Report (meaning a Foreign Company's Quarterly Amendment Report as prescribed in Article 24-4-7(6) of the Act; the same shall apply in paragraph (1) of the following Article) in lieu of an amendment report, as a case that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社四半期訂正報告書の提出等)

(Submission, etc. of a Foreign Company's Quarterly Amendment Report)

第十七条の十九 第十七条の三第四項（第五号に係る部分に限る。）及び第十七条の十七第一項の規定は、報告書提出外国会社が外国会社四半期訂正報告書を提出する場合について準用する。

Article 17-19 (1) The provisions of Article 17-3(4) (limited to the portion pertaining to item (v)) and Article 17-17(1) shall apply mutatis mutandis to where a Reporting Foreign Company submits that Foreign Company's Quarterly Amendment Report.

2 法第二十四条の四の七第十一項において準用する同条第七項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。

(2) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(7) of the Act as applied mutatis mutandis pursuant to paragraph

(11) of that Article, shall be the following matters, stated in Japanese:

一 訂正の対象となる外国会社四半期報告書及びその補足書類の提出日

(i) the submission date of the Foreign Company's Quarterly Securities Report that is subject to the amendment and the Supplementary Documents thereof;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及び訂正の内容

(iii) the parts to be amended and the contents of the amendment.

(半期報告書の記載内容等)

(Content of Entries, etc. in a Semiannual Securities Report)

第十八条 法第二十四条の五第一項の規定により半期報告書を提出すべき会社（指定法人を含む。）は、次の各号に掲げる場合の区分に応じ、当該各号に定める様式により半期報告書三通を作成し、財務局長等に提出しなければならない。

Article 18 (1) A company (including a Designated Juridical Person) that is to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5(1) of the Act shall, in accordance with the forms specified in the following items, prepare three copies of the Semiannual Securities Report in accordance with the category of cases listed in each of said items and shall submit them to the Director-General of the Local Finance Bureau, etc.:

一 提出すべき会社が内国会社である場合（次号に掲げる場合を除く。） 第五号様式

(i) where the company that is to submit the report is a Domestic Company (excluding the cases listed in the following item): Form 5;

二 提出すべき会社が内国会社であつて法第二十四条の五第二項の規定による半期報告書を提出しようとする場合 第五号の二様式

(ii) where the company that is to submit the report is a Domestic Company and seeks to submit the Semiannual Securities Report pursuant to the provisions of Article 24-5(2) of the Act: Form 5-2; and

三 提出すべき会社が外国会社である場合 第十号様式

(iii) where the company that is to submit the report is a Foreign Company: Form 10.

2 外国会社が提出する半期報告書には、次の各号に掲げる書類を添付しなければならない。この場合において、当該書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(2) The documents listed in the following items shall be attached to the Semiannual Securities Report that is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, translations thereof shall be attached:

一 当該半期報告書に記載された当該外国会社の代表者が当該半期報告書の提出に関し正当な権限を有する者であることを証する書面

(i) a document attesting that the representative person of the Foreign Company stated in the Semiannual Securities Report is a person who has legitimate authority for the submission of said Semiannual Securities Report; and

二 当該外国会社が、本邦内に住所を有する者に、当該半期報告書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(ii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Semiannual Securities Report.

(外国会社半期報告書の提出要件)

(Requirements for the Submission of a Foreign Company's Semiannual Securities Report)

第十八条の二 法第二十四条の五第七項に規定する内閣府令で定める場合は、報告書提出外国会社（法第二十四条第八項に規定する報告書提出外国会社をいう。次条から第十八条の五までにおいて同じ。）が半期報告書に代えて外国会社半期報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 18-2 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5(7) of the Act, shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company (meaning a Reporting Foreign Company as prescribed in Article 24(8) of the Act; the same shall apply in the following Article to Article 18-5 inclusive) to submit that Foreign Company's Semiannual Securities Report in lieu of a Semiannual Securities Report, as a case that would not impair the public interest or protection of investors, in light of its terminology, form, and preparation methods.

(外国会社半期報告書の提出等)

(Submission, etc. of a Foreign Company's Semiannual Securities Report)

第十八条の三 法第二十四条の五第七項の規定により外国会社半期報告書を提出しようとする報告書提出外国会社は、外国会社半期報告書及びその補足書類（同条第八項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する補足書類をいう。第十八条の五第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 18-3 (1) A Reporting Foreign Company that seeks to submit that Foreign Company's Semiannual Securities Report pursuant to the provisions of Article 24-5(7) of the Act shall submit three copies of the Foreign Company's Semiannual Securities Report and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in paragraph (8) of that Article (including where it is applied mutatis mutandis pursuant to Article 27

of the Act; hereinafter the same shall apply in this Article); the same shall apply in Article 18-5(2)(i) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条の五第八項に規定する外国会社半期報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第十号様式のうち、次に掲げる項目に記載すべき事項に相当する事項とする。

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or protection of investors among the matters stated in the Foreign Company's Semiannual Securities Report, referred to in Article 24-5(8) of the Act, shall be matters equivalent to those that are to be stated in the following items, from among the items in Form 10:

一 「第一部 企業情報」の「第3 事業の状況」の「1 業績等の概要」

(i) "1. Outline of Performance of Business, etc." in "Section 3. Business Conditions" of "Part I. Company Information"; and

二 「第一部 企業情報」の「第6 経理の状況」の「1 中間財務書類」

(ii) "1. Interim Financial Documents" in "Section 6. Status of Accounting" of "Part I. Company Information."

3 法第二十四条の五第八項に規定する外国会社半期報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第十号様式による半期報告書に記載すべき事項であつて、当該外国会社半期報告書に記載されていない事項のうち、前項各号に掲げる項目に記載すべき事項を日本語によつて記載したものとする。

(3) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in a Foreign Company's Semiannual Securities Report, referred to in Article 24-5(8) of the Act, shall be, among the matters that are to be stated in a Semiannual Securities Report prepared in accordance with Form 10 but which have not been stated in the relevant Foreign Company's Semiannual Securities Report, entries, in Japanese, stating the matters that are to be stated in the items listed in each of the items of the preceding paragraph.

4 法第二十四条の五第八項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(4) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24-5(8) of the Act, shall be as follows:

一 第十号様式による半期報告書に記載すべき事項のうち、外国会社半期報告書に記載されていない事項（前項に規定するものを除く。）を日本語又は英語によつて記載したもの

(i) among the matters that are to be stated in a Semiannual Securities Report prepared in accordance with Form 10, entries, in Japanese or English, stating the matters that have not been stated in the Foreign Company's

Semiannual Securities Report (excluding the matters prescribed in the preceding paragraph); and

二 第十号様式による半期報告書に記載すべき事項と当該事項に相当する外国会社半期報告書の記載事項との対照表

(ii) a comparative table of the matters that are to be stated in a Semiannual Securities Report prepared in accordance with Form 10 and the matters stated in the Foreign Company's Semiannual Securities Report that correspond to said matters.

5 第十七条の三第四項（第一号及び第二号を除く。）及び第五項の規定は、法第二十四条の五第七項の規定により報告書提出外国会社が外国会社半期報告書を提出する場合について準用する。

(5) The provisions of Article 17-3(4) (excluding item (i) and item (ii)) and paragraph (5) of that Article shall apply mutatis mutandis to where a Reporting Foreign Company submits that Foreign Company's Semiannual Securities Report pursuant to the provisions of Article 24-5(7) of the Act.

(外国会社半期訂正報告書の提出要件)

(Requirements for the Submission of a Foreign Company's Semiannual Amendment Report)

第十八条の四 法第二十四条の五第十二項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第二十四条の五第七項に規定する内閣府令で定める場合は、報告書提出外国会社が訂正報告書に代えて外国において開示が行われている訂正報告書に類する書類であつて英語で記載されたもの（次条第一項において「外国会社半期訂正報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 18-4 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5(7) of the Act as applied mutatis mutandis pursuant to Article 24-5(12) of the Act (including where it is applied pursuant to Article 27 of the Act; the same shall apply in paragraph (2) of the following Article), shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company to submit a document which is similar to an amendment report Disclosed in a Foreign State and which is written in English (such document shall be referred to as an "Foreign Company's Semiannual Amendment Report" in paragraph (1) of the following Article) in lieu of an amendment report, as a case that would not impair the public interest or protection of investors in light of its terminology, form, and preparation methods.

(外国会社半期訂正報告書の提出等)

(Submission, etc. of a Foreign Company's Semiannual Amendment Report)

第十八条の五 第十七条の三第四項（第五号に係る部分に限る。）及び第十八条の三第一項の規定は、報告書提出外国会社が外国会社半期訂正報告書を提出する場合について準用する。

Article 18-5 (1) The provisions of Article 17-3(4) (limited to the portion pertaining to item (v)) and Article 18-3(1) shall apply mutatis mutandis to where a Reporting Foreign Company submits that Foreign Company's Semiannual Amendment Report.

2 法第二十四条の五第十二項において準用する同条第八項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。

(2) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24-5(8) of the Act as applied mutatis mutandis pursuant to paragraph (12) of that Article, shall be documents in which the following matters are stated in Japanese:

一 訂正の対象となる外国会社半期報告書及びその補足書類の提出日

(i) the submission date of the Foreign Company's Semiannual Securities Report that is subject to the amendment and the Supplementary Documents thereof;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及び訂正の内容

(iii) the parts to be amended and the contents of the amendment.

（臨時報告書の記載内容等）

(Content of Entries, etc. in an Extraordinary Report)

第十九条 法第二十四条の五第四項に規定する内閣府令で定める場合は、次項各号に掲げる場合とする。

Article 19 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5(4) of the Act, shall be the cases listed in the items of the following paragraph:

2 法第二十四条の五第四項の規定により臨時報告書を提出すべき会社（指定法人を含む。）は、内国会社にあつては第五号の三様式、外国会社にあつては第十号の二様式により、次の各号に掲げる場合の区分に応じ、当該各号に定める事項を記載した臨時報告書三通を作成し、財務局長等に提出しなければならない。

(2) The company (including a Designated Juridical Person) that is to submit an Extraordinary Report pursuant to the provisions of Article 24-5(4) of the Act, shall prepare three copies of the Extraordinary Report stating the matters specified in the following items in accordance with the category of cases listed in each of said items, in accordance with Form 5-3 if the company is a Domestic Company, and in accordance with Form 10-2 if the company is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.:

一 提出会社が発行者である有価証券（新株予約権付社債券（株式買取権等が付与さ

れている社債券を含む。以下この号において同じ。) 以外の社債券、社会医療法人債券、学校債券、学校貸付債権、コマーシャル・ペーパー、外国譲渡性預金証書、有価証券信託受益証券(株券、新株予約権証券又は新株予約権付社債券を受託有価証券とするものを除く。)、預託証券(株券、新株予約権証券又は新株予約権付社債券に係る権利を表示するものを除く。)及びカバードワラントを除く。以下この条において同じ。)の募集(五十名未満の者を相手方として行うものを除く。以下この号及び第四項において同じ。)又は売出し(法第二条第四項に規定する売出しをいう。以下この号及び第四項において同じ。)のうち発行価額又は売出価額の総額が一億円以上であるものが本邦以外の地域において開始された場合

- (i) where a Public Offering (excluding those made to less than 50 persons; hereinafter the same shall apply in this item and paragraph (4)) or Secondary Distribution (meaning a Secondary Distribution as prescribed in Article 2(4) of the Act; hereinafter the same shall apply in this item and paragraph (4)) of Securities (excluding Corporate Bond Certificates other than Certificates of Corporate Bonds with Share Options (including Corporate Bond Certificates to which a share purchase warrant, etc. is attached; hereinafter the same shall apply in this item), Social Medical Care Corporate Bond Certificates, School Bond Certificates, School Loan Claims, Commercial Papers, Foreign Negotiable Certificates of Deposit, Beneficiary Certificates of Securities in Trust (excluding those whose Entrusted Securities are Share Certificates, Share Option Certificates, or Certificates of Corporate Bonds with Share Options), Depository Receipts (excluding those indicating the rights pertaining to Share Certificates, Share Option Certificates, or Certificates of Corporate Bonds with Share Options), and Covered Warrants; hereinafter the same shall apply in this Article) whose Issuer is a Reporting Company, and whose total issue value or distribution value is 100 million yen or more, was commenced in an area outside Japan:
イ 有価証券の種類及び銘柄(株券の場合は株式の種類を、新株予約権付社債券の場合はその旨を含む。)

- (a) the Classes and issue names of the Securities (including the classes of Shares in the case of Share Certificates, and where these are Certificates of Corporate Bonds with Share Options, to that effect); and

ロ 次に掲げる有価証券の区分に応じ、次に定める事項

- (b) the following matters specified in accordance with the category of Securities listed as follows:

(1) 株券

1. Share Certificates:

(i) 発行数又は売出数

i. the number issued or distributed;

(i i) 発行価格及び資本組入額又は売出価格

ii. the issue price and amount to be incorporated into the stated capital

- or the distribution price;
- (i i i) 発行価額の総額及び資本組入額の総額又は売出価額の総額
- iii. the total amount of the issue value and total amount to be incorporated into the stated capital or the total amount of distribution value; and
- (i v) 株式の内容
- iv. the features of the Shares.
- (2) 新株予約権証券
- 2. Share Option Certificates:
- (i) 発行数又は売出数
- i. the number issued or distributed;
- (i i) 発行価格又は売出価格
- ii. the issue price or distribution price;
- (i i i) 発行価額の総額又は売出価額の総額
- iii. the total amount of the issue value or the total amount of the distribution value;
- (i v) 新株予約権の目的となる株式の種類、内容及び数
- iv. the class, content, and number of Shares underlying the share options;
- (v) 新株予約権の行使に際して払い込むべき金額
- v. the amount to be paid in on the exercise of the share options;
- (v i) 新株予約権の行使期間
- vi. the exercise period for the share options;
- (v i i) 新株予約権の行使の条件
- vii. the conditions for the exercise of the share options;
- (v i i i) 新株予約権の行使により株券を発行する場合の当該株券の発行価格のうちの資本組入額
- viii. where Share Certificates are to be issued through the exercise of the share options, the amount to be incorporated into the stated capital out of the issue price of said Share Certificates; and
- (i x) 新株予約権の譲渡に関する事項
- ix. matters concerning the transfer of share options.
- (3) 新株予約権付社債券
- (3) Certificates of Corporate Bonds with Share Options: (3) Certificates of Corporate Bonds with Share Options:
- (i) 発行価格又は売出価格
- i. the issue price or distribution price;
- (i i) 発行価額の総額又は売出価額の総額
- ii. the total amount of the issue value or total amount of the distribution value;
- (i i i) 券面額の総額

- iii. the total amount of the face values;
 - (i v) 利率
 - iv. the interest rate;
 - (v) 償還期限
 - v. the maturity period;
 - (v i) 新株予約権の目的となる株式の種類、内容及び数
 - vi. the class, content, and number of the Shares underlying the share options;
 - (v i i) 新株予約権の総数
 - vii. the total number of share options;
 - (v i i i) 新株予約権の行使に際して払い込むべき金額
 - viii. the amount to be paid in on the exercise of the share options;
 - (i x) 新株予約権の行使期間
 - ix. the exercise period of the share options;
 - (x) 新株予約権の行使の条件
 - x. the conditions for the exercise of the share options;
 - (x i) 新株予約権の行使により株券を発行する場合の当該株券の発行価格のうち資本組入額
 - xi. where Share Certificates are to be issued through the exercise of the share options, the amount to be incorporated into the stated capital out of the issue price of said Share Certificates;
 - (x i i) 新株予約権の行使時に社債の全額の償還に代えて新株予約権の行使に際して払い込むべき金額の全額の払込みがあつたものとするときはその旨
 - xii. when the entire amount to be paid in on the exercise of the share options in lieu of the redemption of the full amount of Corporate Bonds at the time of exercise of the share options is deemed to have been paid, a statement to that effect; and
 - (x i i i) 新株予約権の譲渡に関する事項
 - xiii. matters concerning the transfer of the share options.
- ハ 発行方法
- (c) the method of issuance;
 - ニ 引受人又は売出しを行う者の氏名又は名称
 - (d) the name of the Underwriter or the person implementing the Secondary Distribution;
 - ホ 募集又は売出しを行う地域
 - (e) the area where the Public Offering or Secondary Distribution is to be conducted;
 - ヘ 新規発行による手取金の額及び用途
 - (f) the amount of proceeds for a new issuance of Securities and their use;
 - ト 新規発行年月日又は受渡年月日

- (g) the date of the new issuance of Securities or the date of delivery thereof;
 チ 当該有価証券を金融商品取引所に上場しようとする場合における当該金融商品取引所の名称
- (h) where the company seeks to list the Securities on a Financial Instruments Exchange, the name of said Financial Instruments Exchange;
 リ 有価証券信託受益証券の場合には、イからチまでに掲げる事項に準ずる事項のほか当該有価証券信託受益証券に係る受託有価証券の内容
- (i) where the Securities are Beneficiary Certificates of Securities in Trust, in addition to matters equivalent to the matters listed in sub-item (a) to sub-item (h) inclusive, the contents of the Entrusted Securities pertaining to said Beneficiary Certificates of Securities in Trust; and
 ヌ 預託証券の場合には、イからチまでに掲げる事項に準ずる事項のほか当該預託証券に表示される権利に係る有価証券の内容
- (j) where the Securities are Depository Receipts, in addition to the matters equivalent to the matters listed in sub-item (a) to sub-item (h) inclusive, the contents of Securities pertaining to the rights indicated on said Depository Receipts;
- 二 募集によらないで取得される提出会社が発行者である有価証券又は本邦以外の地域において行われる五十名未満の者を相手方とする募集により取得される提出会社が発行者である有価証券で、当該取得に係る発行価額の総額が一億円以上であるものの発行につき取締役会の決議等若しくは株主総会の決議又は行政庁の認可があつた場合（当該取得が主として本邦以外の地域で行われる場合には、当該発行が行われた場合）
- (ii) where a resolution, etc. by the board of directors or a resolution made at a shareholders' meeting has been adopted, or the Authorization of an Administrative Agency has been given for the issuance of Securities whose Issuer is a Reporting Company and which shall be acquired not through a Public Offering, or the issuance of Securities whose Issuer is a Reporting Company and which shall be acquired by a Public Offering made to less than 50 persons in an area outside Japan, for which the total amount of issue value pertaining to said acquisition is 100 million yen or more (if said acquisition is implemented mainly in an area outside Japan, cases where said issuance is implemented):
- イ 前号イからハまで及びヘからリまでに掲げる事項
- (a) the matters listed in sub-item (a) to sub-item (c) inclusive and sub-item (f) to sub-item (i) inclusive of the preceding item;
- ロ 前号ニ及びホに掲げる事項に準ずる事項
- (b) matters equivalent to the matters listed in sub-item (d) and sub-item (e) of the preceding item;
- ハ 当該有価証券に令第一条の七に規定する譲渡に関する制限その他の制限が付されている場合には、その内容

(c) where restrictions concerning the transfer prescribed in Article 1-7 of the Order or other restrictions are imposed on said Securities, the details thereof; and

ニ 株券（準備金の資本組入れ又は剰余金処分による資本組入れにより発行されるものを除く。）又は新株予約権証券の場合には、イ及びロに掲げる事項のほか、次に掲げる事項

(d) where the Securities are Share Certificates (excluding Share Certificates that are issued through the capitalization of reserve funds or capitalization by an appropriation of surplus) or Share Option Certificates, in addition to the matters listed in sub-item (a) and sub-item (b), the following matters:

(1) 当該株券又は新株予約権証券を取得しようとする者（以下ニにおいて「取得者」という。）の名称、住所、代表者の氏名、資本金又は出資の額及び事業の内容（個人の場合においては、その氏名及び住所）

1. the name, address, name of the representative person, amount of stated capital or contribution, and contents of the business of the person who seeks to acquire the Share Certificates or Share Option Certificates (hereinafter referred to as the "Acquirer" in sub-item (d)) (if the person is an individual, the name and address of the person);

(2) 出資関係、取引関係その他これらに準ずる取得者と提出会社との間の関係

2. the investment relationship, business relationship, and other relationships equivalent thereto between the Acquirer and the Reporting Company; and

(3) 保有期間その他の当該株券又は新株予約権証券の保有に関する事項についての取得者と提出会社との間の取決めの内容

3. the content of the agreement made between the Acquirer and the Reporting Company on the holding period, and other matters concerning the holding of the Share Certificates or Share Option Certificates.

二の二 法第四条第一項第一号（令第二条の十二に規定する場合に限る。）の規定により募集又は売出しの届出を要しないこととなる新株予約権証券の取得勧誘（法第二条第三項に規定する取得勧誘をいう。以下この号において同じ。）又は売付け勧誘等のうち発行価額又は売価額の総額が一億円以上であるものにつき取締役会の決議等又は株主総会の決議があつた場合

(ii)-2 where a resolution, etc. by a board of directors or a resolution made at shareholders' meeting has been adopted in regard to a Solicitation of Offers to Acquire (meaning a Solicitation of Offers to Acquire prescribed in Article 2(3) of the Act; hereinafter the same shall apply in this item) Share Option Certificates or Offers to Sell, etc. for which the notification of a Public Offering or a Secondary Distribution pursuant to the provisions of Article 4(1)(i) of the Act (limited to the cases referred to in Article 2-12 of the Order)

may be omitted, for which the total amount of the issue value or distribution value is 100 million yen or more:

イ 銘柄

(a) the issue names of Share Option Certificates;

ロ 第一号ロの(2)に掲げる事項

(b) the matters listed in item (i)(b)2.;

ハ 当該取得勧誘又は売付け勧誘等の相手方(以下この号において「勧誘の相手方」という。)の人数及びその内訳

(c) the number of counterparties to the Solicitation of Offers to Acquire or Offers to Sell, etc. (hereinafter referred to as the "Counterparty to the Solicitation" in this item) and the details thereof;

ニ 勧誘の相手方が提出会社に関係する会社として第二条第二項に規定する会社の取締役、会計参与、執行役、監査役又は使用人である場合には、当該会社と提出会社との間の関係

(d) where the Counterparty to the Solicitation is a director, accounting advisor, executive officer, company auditor, or employee of a company which is prescribed as a company affiliated with a Reporting Company in Article 2(2), the relationship between said company and the Reporting Company; and

ホ 勧誘の相手方と提出会社との間の取決めの内容

(e) the content of the agreement between the Counterparty to the Solicitation and the Reporting Company.

三 提出会社の親会社の異動(当該提出会社の親会社であつた会社が親会社でなくなる事又は親会社でなかつた会社が当該提出会社の親会社になる事をいう。)又は提出会社の特定子会社の異動(当該提出会社の特定子会社であつた会社が子会社でなくなる事又は子会社でなかつた会社が当該提出会社の特定子会社になる事をいう。)があつた場合

(iii) where there has been a Change in the Parent Company of a Reporting Company (meaning that the company which was a Parent Company of said Reporting Company has ceased to be its Parent Company or that a company which was not its Parent Company has become the Parent Company of said Reporting Company) or a Change in the Specified Subsidiary Company of a Reporting Company (meaning that a company which was the Specified Subsidiary Company of said Reporting Company has ceased to be its Subsidiary Company or that a company which was not its Subsidiary Company has become the Specified Subsidiary Company of said Reporting Company):

イ 当該異動に係る親会社又は特定子会社の名称、住所、代表者の氏名、資本金又は出資の額及び事業の内容

(a) the name, address, name of the representative person, amount of stated capital or contribution, and contents of the business of the Parent

Company or Specified Subsidiary Company that is subject to the change;

ロ 当該異動に係る会社が親会社である場合には、当該異動の前後における当該提出会社の親会社の所有に係る当該提出会社の議決権（株主総会において決議をすることができる事項の全部につき議決権を行使することができない株式についての議決権を除き、会社法第八百七十九条第三項の規定により議決権を有するものとみなされる株式についての議決権を含む。以下ロ及び次号ロにおいて同じ。）の数（当該提出会社の親会社の他の子会社が当該提出会社の議決権を所有している場合には、これらの数を含む。）及び当該提出会社の総株主等の議決権に対する割合

(b) where the company subject to the change is the Parent Company, the number of voting rights (excluding voting rights for Shares that carry voting rights which cannot be exercised with regard to all of the matters that may be resolved at a shareholders' meetings, and including voting rights for Shares that are deemed to carry voting rights pursuant to the provisions of Article 879(3) of the Companies Act; hereinafter the same shall apply in sub-item (b) of this item and sub-item (b) of the following item) in the Reporting Company held by its Parent Company before, during, and after said change (where another Subsidiary Company of said Reporting Company's Parent Company holds voting rights in said Reporting Company, the numbers thereof shall be included), and the ratio of said voting rights to the Voting Rights Held by All the Shareholders, etc. of said Reporting Company;

ハ 当該異動に係る会社が特定子会社である場合には、当該異動の前後における当該提出会社の所有に係る当該特定子会社の議決権（株式会社にあつては、株主総会において決議をすることができる事項の全部につき議決権を行使することができない株式についての議決権を除き、会社法第八百七十九条第三項の規定により議決権を有するものとみなされる株式についての議決権を含む。）の数（当該提出会社の他の子会社が当該特定子会社の議決権を所有している場合には、これらの数を含む。）及び当該特定子会社の総株主等の議決権に対する割合

(c) where the company subject to the change is the Specified Subsidiary Company, the number of voting rights (where said Specified Subsidiary Company is a stock company, excluding voting rights for Shares that carry voting rights which cannot be exercised with regard to all of the matters that may be resolved at a shareholders' meetings, and including voting rights for Shares that are deemed to carry voting rights pursuant to the provisions of Article 879(3) of the Companies Act) in said Specified Subsidiary Company held by the Reporting Company before, during, and after said change (where another Subsidiary Company of said Reporting Company holds voting rights in said Specified Subsidiary Company, the number thereof shall be included), and the ratio of said voting rights to the Voting Rights Held by All of the Shareholders, etc. of said Specified

Subsidiary Company; and

ニ 当該異動の理由及びその年月日

(d) the grounds for and date of the change.

四 提出会社の主要株主（法第百六十三条第一項に規定する主要株主をいう。以下この号において同じ。）の異動（当該提出会社の主要株主であつた者が主要株主でなくなる事又は主要株主でなかつた者が当該提出会社の主要株主になる事をいう。）があつた場合

(iv) where there has been a Change in the Major Shareholders (meaning Major Shareholders as prescribed in Article 163(1) of the Act; hereinafter the same shall apply in this item) of a Reporting Company (meaning that a person who was a Major Shareholder of said Reporting Company has ceased to be a Major Shareholder or that a person who was not a Major Shareholder has become a Major Shareholder of said Reporting Company):

イ 当該異動に係る主要株主の氏名又は名称

(a) the names of the Major Shareholders subject to the change;

ロ 当該異動の前後における当該主要株主の所有議決権の数及びその総株主等の議決権に対する割合

(b) the number of voting rights held by the Major Shareholders before, during, and after the change and the ratio of their voting rights to the Voting Rights Held by All the Shareholders, etc.; and

ハ 当該異動の年月日

(c) the date of the change.

五 提出会社に係る重要な災害（提出会社の当該災害による被害を受けた資産の帳簿価額が当該提出会社の最近事業年度の末日における純資産額（資産の総額から負債の総額を控除して得た額（控除してなお控除しきれない金額がある場合には、当該控除しきれない金額はないものとする。）をいう。第十七号を除き、以下この条において同じ。）の百分の三以上に相当する額である災害をいう。）が発生し、それがやんだ場合で、当該重要な災害による被害が当該提出会社の事業に著しい影響を及ぼすと認められる場合

(v) where a Serious Disaster related to a Reporting Company (meaning a disaster in which the book value of the assets of the Reporting Company that have been damaged by said disaster is an amount equivalent to 3 percent or more of the Amount of Net Assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets (where there remains any number after the deduction, said remaining number shall be omitted); hereinafter the same shall apply in this Article, except in item (xvii)) as of the last day of the most recent business year of the Reporting Company) has occurred and then ceased, and where the damage by said Serious Disaster is found to have material influence on the business of the Reporting Company:

イ 当該重要な災害の発生日

(a) the date on which the Serious Disaster occurred;

ロ 当該重要な災害が発生した場所

(b) the location where the Serious Disaster occurred;

ハ 当該重要な災害により被害を受けた資産の種類及び帳簿価額並びにそれに対し支払われた保険金額

(c) the type and book value of the assets that were damaged in the Serious Disaster, and the amount of the insurance payment received for the damages; and

ニ 当該重要な災害による被害が当該提出会社の事業に及ぼす影響

(d) the influence of the damages on the business of the Reporting Company due to the Serious Disaster.

六 提出会社に対し訴訟が提起され、当該訴訟の損害賠償請求金額が、当該提出会社の最近事業年度の末日における純資産額の百分の十五以上に相当する額である場合又は提出会社に対する訴訟が解決し、当該訴訟の解決による損害賠償支払金額が、当該提出会社の最近事業年度の末日における純資産額の百分の三以上に相当する額である場合

(vi) where a suit has been filed against a Reporting Company and the amount of damages claimed in said suit is an amount equivalent to 15 percent or more of the amount of net assets as of the last day of the most recent business year of said Reporting Company, or where a suit filed against a Reporting Company has reached a settlement and the amount to be paid for the damages according to said settlement is an amount equivalent to three percent or more of the Amount of Net Assets as of the last day of the most recent business year of the Reporting Company:

イ 当該訴訟の提起があつた年月日

(a) the date on which the suit was filed;

ロ 当該訴訟を提起した者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所）

(b) the name, address, and name of the representative person of the person who filed the suit (where the person is an individual, the name and address of the person);

ハ 当該訴訟の内容及び損害賠償請求金額

(c) the content of the suit and the amount of damages claimed; and

ニ 当該訴訟の解決の場合には、次に掲げる事項

(d) where the suit has reached a settlement, the following matters:

(1) 訴訟の解決があつた年月日

1. the date on which the settlement of the suit was reached; and

(2) 訴訟の解決の内容及び損害賠償支払金額

2. the content of the settlement of the suit and the amount to be paid in damages.

六の二 提出会社が株式交換完全親会社（会社法第七百六十七条に規定する株式交換

完全親会社をいう。以下この号及び第十四号の二において同じ。)となる株式交換(当該株式交換により株式交換完全子会社(同法第七百六十八条第一項第一号に規定する株式交換完全子会社をいう。以下同じ。)となる会社の最近事業年度の末日における資産の額が当該提出会社の最近事業年度の末日における純資産額の百分の十以上に相当する場合又は当該株式交換完全子会社となる会社の最近事業年度の売上高が当該提出会社の最近事業年度の売上高の百分の三以上に相当する場合に限る。)又は提出会社が株式交換完全子会社となる株式交換が行われることが、当該提出会社の業務執行を決定する機関により決定された場合

(vi)-2 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that a share exchange will be implemented in which the Reporting Company will become the Wholly Owning Parent Company in Share Exchange (meaning a Wholly Owning Parent Company in a Share Exchange as prescribed in Article 767 of the Companies Act; hereinafter the same shall apply in this item and item (xiv)-2) (limited to where the amount of assets of the company that will become the Wholly Owned Subsidiary Company in the Share Exchange (meaning a Wholly Owned Subsidiary Company in a Share Exchange as prescribed in Article 768(1)(i) of that Act; the same shall apply hereinafter) through the share exchange as of the last day of the most recent business year is equivalent to ten percent or more of the Amount of Net Assets of the Reporting Company as of the last day of the most recent business year, or where the net sales in the most recent business year of the company that will become the Wholly Owned Subsidiary Company in the Share Exchange is equivalent to three percent or more of the net sales in the most recent business year of said Reporting Company) or a share exchange in which the Reporting Company will become the Wholly Owned Subsidiary Company in Share Exchange:

イ 当該株式交換の相手会社についての次に掲げる事項

(a) the following matters concerning the other company that will be a party to the share exchange:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business;

(2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income for each business year that closed during the latest three-year period;

(3) 大株主(発行済株式の総数に占める各株主の持株数の割合の多い順に五名をいう。以下同じ。)の氏名又は名称及び発行済株式の総数に占める大株

主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）

3. the names of the Largest Shareholders (meaning the five largest shareholders in order of proportion of the number of Shares held by each shareholder to the total number of issued Shares; the same shall apply hereinafter) and the ratio of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified in the articles of incorporation, such members)); and
- (4) 提出会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

ロ 当該株式交換の目的

(b) the purpose of the share exchange;

ハ 当該株式交換の方法、株式交換完全子会社となる会社の株式一株に割り当てられる株式交換完全親会社となる会社の株式の数その他の財産の内容（以下この号及び第十四号の二において「株式交換に係る割当ての内容」という。）その他の株式交換契約の内容

(c) the means of share exchange and the number of Shares and the contents of any other property of the company that will become the Wholly Owning Parent Company in the Share Exchange that is to be allotted for each one Share of the company that will become the Wholly Owned Subsidiary Company in the Share Exchange (hereinafter referred to as the "Contents of the Allotment in the Share Exchange" in this item and item (xiv)-2); and other contents of the share exchange agreement;

ニ 株式交換に係る割当ての内容の算定根拠（提出会社又は当該株式交換の相手会社以外の者が当該株式交換に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該株式交換に係る割当ての内容を決定したときは、当該株式交換に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）

(d) the grounds for calculation of the Contents of the Allotment in the Share Exchange (when a person other than the Reporting Company or the other company that will be a party to the share exchange has calculated the Contents of the Allotment in the Share Exchange and the Reporting Company has decided on the Contents of the Allotment in the Share Exchange based on such calculation, the name of the person who calculated the Contents of the Allotment in the Share Exchange shall be included);

ホ 当該株式交換の後の株式交換完全親会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets,

amount of total assets, and content of the business of the company that will become the Wholly Owning Parent Company in Share Exchange after the share exchange; and

へ 株式交換に係る割当ての内容が当該株式交換完全親会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券に係るものである場合 当該有価証券の発行者についてイに掲げる事項

(f) where the Contents of the Allotment in the Share Exchange are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or the equity of the Wholly Owning Parent Company in Share Exchange: the matters listed in sub-item (a) concerning the Issuer of the Securities.

六の三 株式移転が行われることが、提出会社の業務執行を決定する機関により決定された場合

(vi)-3 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that a share transfer will be implemented:

イ 当該株式移転において、提出会社の他に株式移転完全子会社となる会社がある場合は、当該他の株式移転完全子会社となる会社についての次に掲げる事項

(a) where, in the share transfer, there is another company that will become a Wholly Owned Subsidiary Company in Share Transfer in addition to the Reporting Company, the following matters concerning said other company that will become the other Wholly Owned Subsidiary Company in the Share Transfer:

(1) 商号、本店の所在地、代表者の氏名、資本金の額、純資産の額、総資産の額及び事業の内容

1. the trade name, location of the head office, name of the representative person, amount of stated capital, Amount of Net Assets, amount of total assets and contents of business;

(2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income for each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares; and

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

ロ 当該株式移転の目的

(b) the purpose of the share transfer;

ハ 当該株式移転の方法、株式移転完全子会社となる会社の株式一株に割り当てられる株式移転設立完全親会社となる会社の株式の数その他の財産の内容（以下この号及び第十四号の三において「株式移転に係る割当ての内容」という。）その他の株式移転計画の内容

(c) the means of share transfer and the number of Shares and the contents of any other property of the company that will become the Wholly Owning Parent Company Incorporated through the Share Transfer that is to be allotted for each one Share of the company that will become a Wholly Owned Subsidiary Company in the Share Transfer, (hereinafter referred to as the "Contents of the Allotment in the Share Transfer" in this item and item (xiv)-3); and other contents of the share transfer plan;

ニ 株式移転に係る割当ての内容の算定根拠（提出会社又は当該他の株式移転完全子会社となる会社以外の者が当該株式移転に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該株式移転に係る割当ての内容を決定したときは、当該株式移転に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(d) the grounds for calculation of the Contents of the Allotment in the Share Transfer (when a person other than the Reporting Company or the other company that will become the other Wholly Owned Subsidiary Company in the Share Transfer has calculated the Contents of the Allotment in the Share Transfer, and the Reporting Company has decided on the Contents of the Allotment in the Share Transfer based on such calculation, the name of the person who calculated the Contents of the Allotment in the Share Transfer shall be included); and

ホ 当該株式移転の後の株式移転設立完全親会社となる会社の商号、本店の所在地、代表者の氏名、資本金の額、純資産の額、総資産の額及び事業の内容

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Wholly Owning Parent Company Incorporated through the Share Transfer after the share transfer.

七 提出会社の資産の額が、当該提出会社の最近事業年度の末日における純資産額の百分の十以上減少し、若しくは増加することが見込まれる吸収分割又は提出会社の売上高が、当該提出会社の最近事業年度の売上高の百分の三以上減少し、若しくは増加することが見込まれる吸収分割が行われることが、当該提出会社の業務執行を決定する機関により決定された場合

(vii) where the organ that is responsible for making decisions regarding the execution of the Reporting Company's business affairs has decided that an absorption-type company split will be implemented in which the amount of the Reporting Company's assets is expected to decrease or increase by ten

percent or more of the Amount of its Net Assets as of the last day of the most recent business year, or that an absorption-type company split will be implemented in which the net sales of the Reporting Company are expected to decrease or increase by three percent or more of its net sales in the most recent business year:

イ 当該吸収分割の相手会社についての次に掲げる事項

(a) the following matters concerning the other company that will be a party to the absorption-type company split:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

(2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified in the articles of incorporation, such members)); and

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

ロ 当該吸収分割の目的

(b) the purpose of the absorption-type company split;

ハ 当該吸収分割の方法、吸収分割会社（会社法第七百五十八条第一号に規定する吸収分割会社をいう。）となる会社に割り当てられる吸収分割承継会社（同法第七百五十七条に規定する吸収分割承継会社をいう。以下この号及び第十五号において同じ。）となる会社の株式の数その他の財産の内容（以下この号及び第十五号において「吸収分割に係る割当ての内容」という。）その他の吸収分割契約の内容

(c) the method of the absorption-type company split; the number of Shares, and the contents of any other property of company that will become the Succeeding Company in the Absorption-type Company Split (meaning a Succeeding Company in an Absorption-type Company Split as prescribed in

- Article 757 of the Companies Act; hereinafter the same shall apply in this item and item (xv)), that will be allotted to the company that will be the Splitting Company in the Absorption-type Company Split (meaning a Splitting Company in an Absorption-type Company Split as prescribed in Article 758(i) of that Act), (hereinafter referred to as the "Contents of the Allotment in the Absorption-type Company Split" in this item and item (xv)); and other contents of the absorption-type company split agreement;
- ニ 吸収分割に係る割当ての内容の算定根拠（提出会社又は当該吸収分割の相手会社以外の者が当該吸収分割に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該吸収分割に係る割当ての内容を決定したときは、当該吸収分割に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）
- (d) the grounds for calculation of the Contents of the Allotment in the Absorption-type Company Split (when a person other than the Reporting Company or the other company that will be a party to the absorption-type company split has calculated the Contents of the Allotment in the Absorption-type Company Split, and the Reporting Company has decided on the Contents of the Allotment in the Absorption-type Company Split based on such calculation, the name of the person who calculated the Contents of the Allotment in the Absorption-type Company Split shall be included);
- ホ 当該吸収分割の後の吸収分割承継会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
- (e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business of the company that will become the Succeeding Company in the Absorption-type Company Split after the absorption-type company split; and
- ヘ 吸収分割に係る割当ての内容が当該吸収分割承継会社となる会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券に係るものである場合当該有価証券の発行者についてイに掲げる事項
- (f) where the Contents of the Allotment in the Absorption-type Company Split are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or the equity of the Succeeding Company in the Absorption-type Company Split: the matters listed in sub-item (a) concerning the Issuer of the Securities.
- 七の二 提出会社の資産の額が、当該提出会社の最近事業年度の末日における純資産額の百分の十以上減少することが見込まれる新設分割又は提出会社の売上高が、当該提出会社の最近事業年度の売上高の百分の三以上減少することが見込まれる新設分割が行われることが、当該提出会社の業務執行を決定する機関により決定された場合
- (vii)-2 where the organ that is responsible for making decisions regarding the

execution of a Reporting Company's business affairs has decided that an incorporation-type company split will be implemented in which the amount of the Reporting Company's assets is expected to decrease by ten percent or more of the Amount of its Net Assets as of the last day of the most recent business year, or that an incorporation-type company split will be implemented in which the Reporting Company's net sales are expected to decrease by three percent or more of its net sales in the most recent business year:

イ 当該新設分割において、提出会社の他に新設分割会社（会社法第七百六十三条第五号に規定する新設分割会社をいう。以下この号及び第十五号の二において同じ。）となる会社がある場合は、当該他の新設分割会社となる会社についての次に掲げる事項

(a) where, in the incorporation-type company split, there is another company that will become a Splitting Company in the Incorporation-type Company Split (meaning a Splitting Company in an Incorporation-type Company Split as prescribed in Article 763(v) of the Companies Act; hereinafter the same shall apply in this item and item (xv)-2) in addition to the Reporting Company, the following matters concerning said other company that will become a Splitting Company in the Incorporation-type Company Split:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

(2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified in the articles of incorporation, such members)); and

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

ロ 当該新設分割の目的

(b) the purpose of the incorporation-type company split;

ハ 当該新設分割の方法、新設分割会社となる会社に割り当てられる新設分割設立会社（会社法第七百六十三条に規定する新設分割設立会社をいう。以下この号及び第十五号の二において同じ。）となる会社の株式の数その他の財産の内容（以下この号及び第十五号の二において「新設分割に係る割当ての内容」という。）その他の新設分割計画の内容

(c) the method of the incorporation-type company split, the number of Shares, and the contents of any other property of the company that will become the Company Incorporated through the Incorporation-type Company Split (meaning a Company Incorporated through an Incorporation-type Company Split as prescribed in Article 763 of the Companies Act; hereinafter the same shall apply in this item and item (xv)-2), that are allotted to the company that will be the Splitting Company in the Incorporation-type Company Split (hereinafter referred to as the "Contents of the Allotment in the Incorporation-type Company Split" in this item and item (xv)-2); and other contents of the incorporation-type company split plan;

ニ 新設分割に係る割当ての内容の算定根拠（提出会社又は当該他の新設分割会社となる会社以外の者が当該新設分割に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該新設分割に係る割当ての内容を決定したときは、当該新設分割に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(d) the grounds for the calculation of the Contents of the Allotment in the Incorporation-type Company Split (when a person other than the Reporting Company or the other company that will be a Splitting Company in the Incorporation-type Company Split has calculated the Contents of the Allotment in the Incorporation-type Company Split and the Reporting Company has decided on the Content of the Allotment in the Incorporation-type Company Split based on such calculation, the name of the person who calculated the Content of the Allotment in the Incorporation-type Company Split shall be included); and

ホ 当該新設分割の後の新設分割設立会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Incorporated through Incorporation-type Company Split after the incorporation-type company split.

七の三 提出会社の資産の額が、当該提出会社の最近事業年度の末日における純資産額の百分の十以上増加することが見込まれる吸収合併若しくは提出会社の売上高が、当該提出会社の最近事業年度の売上高の百分の三以上増加することが見込まれる吸収合併又は提出会社が消滅することとなる吸収合併が行われることが、当該提出会

社の業務執行を決定する機関により決定された場合

(vii)-3 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that an absorption-type merger will be implemented in which the amount of the Reporting Company's assets is expected to increase by ten percent or more of the Amount of its Net Assets as of the last day of the most recent business year, that an absorption-type merger will be implemented in which the Reporting Company's net sales are expected to increase by three percent or more of its net sales in the most recent business year, or that an absorption-type merger will be implemented in which the Reporting Company will be absorbed:

イ 当該吸収合併の相手会社についての次に掲げる事項

(a) the following matters concerning the other company that will be a party to the Absorption-type Merger:

- (1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容（医療法人及び学校法人等の場合にあつては、名称、主たる事務所の所在地、理事長の氏名、純資産の額、総資産の額及び事業の内容）
 1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business (where the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of business);
 - (2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
 2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
 - (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称、医療法人及び学校法人等の場合にあつては、理事の氏名）
 3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified in the articles of incorporation, such members), and where the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name of the board members); and

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

ロ 当該吸収合併の目的

(b) the purpose of the absorption-type merger;

ハ 当該吸収合併の方法、吸収合併消滅会社（会社法第七百四十九条第一項第一号に規定する吸収合併消滅会社をいう。）となる会社の株式一株又は持分に割り当てられる吸収合併存続会社（同項に規定する吸収合併存続会社をいう。以下この号及び第十五号の三において同じ。）となる会社の株式の数その他の財産の内容（以下この号及び第十五号の三において「吸収合併に係る割当ての内容」という。）その他の吸収合併契約の内容（医療法人の場合にあつては、合併後存続する医療法人の定款又は寄附行為の内容。学校法人等の場合にあつては、合併後存続する学校法人等の寄附行為の内容）

(c) the method of the absorption-type merger and the number of Shares and the contents of any other property of the company that will become the Company Surviving the Absorption-type Merger (meaning the Company Surviving an Absorption-type Merger as prescribed in Article 749(1) of the Companies Act; hereinafter the same shall apply in this item and item (xv)-3), that is to be allotted for each one Share or for the equity of the company that will be the Company Absorbed in the Absorption-type Merger (meaning a Company Absorbed in an Absorption-type Merger as prescribed in Article 749(1)(i) of that Act), (hereinafter referred to as the "Contents of the Allotment in the Absorption-type Merger" in this item and item (xv)-3); and other contents of the absorption-type merger agreement (in cases of a Medical Care Corporation, the contents of the articles of incorporation or articles of endowment of the Medical Care Corporation that will survive the merger, and in cases of an Incorporated Educational Institution, etc., the contents of the articles of endowment of the Incorporated Educational Institution, etc. that will survive the merger);

ニ 吸収合併に係る割当ての内容の算定根拠（提出会社又は当該吸収合併の相手会社以外の者が当該吸収合併に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該吸収合併に係る割当ての内容を決定したときは、当該吸収合併に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）

(d) the grounds for the calculation of the Contents of the Allotment in the Absorption-type Merger (when a person other than the Reporting Company or the other company that will be a party to the absorption-type merger has calculated the Contents of the Allotment in the Absorption-type Merger, and the Reporting Company has decided on the Contents of the Allotment in the Absorption-type Merger based on such calculation, the name of the person who calculated the Contents of the Allotment in the Absorption-type Merger shall be included);

ホ 当該吸収合併の後の吸収合併存続会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容（医療法人の場合にあつては、合併後存続する医療法人の名称、主たる事務所の所在地、理事長の氏名、純資産の額、総資産の額及び事業の内容。学校法人等の場合においても同様とする。）

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Surviving the Absorption-type Merger after the absorption-type merger (for a Medical Care Corporation, the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of the business of the Medical Care Corporation that will survive the merger; the same shall apply for an Incorporated Educational Institution, etc.); and

へ 吸収合併に係る割当ての内容が当該吸収合併存続会社となる会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券に係るものである場合当該有価証券の発行者についてイに掲げる事項

(f) where the Contents of the Allotment in the Absorption-type Merger are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or equity of the Company Surviving the Absorption-type Merger: the matters listed in sub-item (a) concerning the Issuer of the Securities.

七の四 新設合併が行われることが、提出会社の業務執行を決定する機関により決定された場合

(vii)-4 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that a consolidation-type merger will be implemented:

イ 当該新設合併における提出会社以外の新設合併消滅会社（会社法第七百五十三条第一項第一号に規定する新設合併消滅会社をいう。以下この号及び第十五号の四において同じ。）となる会社（合併によつて消滅する医療法人及び学校法人等を含む。以下この号において同じ。）についての次に掲げる事項

(a) the following matters concerning the company in the Consolidation-type Merger that will become the Company Consolidated through the Consolidation-type Merger (meaning a Company Consolidated through a Consolidation-type Merger as prescribed in Article 753(1)(i) of the Companies Act; hereinafter the same shall apply in this item and item (xv)-4) other than the Reporting Company (including a Medical Care Corporation and an Incorporated Educational Institution, etc. that will be consolidated by the merger; hereinafter the same shall apply in this item):

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容（医療法人及び学校法人等の場合にあつては、名

称、主たる事務所の所在地、理事長の氏名、純資産の額、総資産の額及び事業の内容)

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business (where the company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and content of business);

(2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称、医療法人及び学校法人等の場合にあつては、理事の氏名）

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members), and where the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name of the board members); and

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

ロ 当該新設合併の目的

(b) the purpose of the consolidation-type merger;

ハ 当該新設合併の方法、新設合併消滅会社となる会社の株式一株又は持分に割り当てられる新設合併設立会社（会社法第七百五十三条第一項に規定する新設合併設立会社をいう。以下この号及び第十五号の四において同じ。）となる会社の株式の数その他の財産の内容（以下この号及び第十五号の四において「新設合併に係る割当ての内容」という。）その他の新設合併契約の内容（医療法人の場合にあつては、当該新設合併によつて設立される医療法人の定款又は寄附行為の内容。学校法人等の場合にあつては、当該新設合併によつて設立される学校法人等の寄附行為の内容）

(c) the method of the consolidation-type merger and the number of Shares and the contents of any other property of the company that will become the Company Incorporated through the Consolidation-type Merger (meaning a

Company Incorporated through a Consolidation-type Merger as prescribed in Article 753(1) of the Companies Act; hereinafter the same shall apply in this item and item (xv)-4), that is to be allotted for each one Share or for the equity of a company that will become the Company Consolidated through the Consolidation-type Merger, (hereinafter referred to as the "Contents of the Allotment in the Consolidation-type Merger" in this item and item (xv)-4); and other contents of the consolidation-type merger agreement (for a Medical Care Corporation, the contents of the articles of incorporation or articles of endowment of the Medical Care Corporation that is to be incorporated through the consolidation-type merger, and in cases of an Incorporated Educational Institution, etc., the contents of the articles of endowment of the Incorporated Educational Institution, etc. that is to be incorporated through said consolidation-type merger);

ニ 新設合併に係る割当ての内容の算定根拠（提出会社又は当該提出会社以外の新設合併消滅会社となる会社以外の者が当該新設合併に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該新設合併に係る割当ての内容を決定したときは、当該新設合併に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(d) the grounds for the calculation of the Contents of the Allotment in the Consolidation-type Merger (when a person other than a Reporting Company or a company other than the Reporting Company that will be a Company Consolidated through the Consolidation-type Merger has calculated the Contents of the Allotment in the Consolidation-type Merger, and the Reporting Company has decided on the Contents of the Allotment in the Consolidation-type Merger based on such calculation, the name of the person who calculated the Contents of the Allotment in the Consolidation-type Merger shall be included); and

ホ 当該新設合併の後の新設合併設立会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容（医療法人の場合にあつては、当該新設合併によつて設立される医療法人の名称、主たる事務所の所在地、理事長の氏名、純資産の額、総資産の額及び事業の内容。学校法人等の場合においても同様とする。）

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Incorporated through Consolidation-type Merger after the consolidation-type merger (for a Medical Care Corporation, the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of the business of the Medical Care Corporation that will be incorporated through the Consolidation-type Merger; the same shall apply for an Incorporated Educational Institution,

etc.).

八 提出会社の資産の額が、当該提出会社の最近事業年度の末日における純資産額の百分の三十以上減少し、若しくは増加することが見込まれる事業の譲渡若しくは譲受け又は提出会社の売上高が、当該提出会社の最近事業年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる事業の譲渡若しくは譲受けが行われることが、当該提出会社の業務執行を決定する機関により決定された場合

(viii) where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that a transfer or acceptance of business will be implemented in which the amount of the Reporting Company's assets is expected to decrease or increase by 30 percent or more of the Amount of its Net Assets as of the last day of the most recent business year, or that a transfer or acceptance of business will be implemented in which the Reporting Company's net sales are expected to decrease or increase by ten percent or more of its net sales in the most recent business year:

イ 当該事業の譲渡先又は譲受け先の名称、住所、代表者の氏名、資本金又は出資の額及び事業の内容（個人の場合においては、その氏名、住所及び事業の内容）

(a) the name, address, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the transferee of said business (where this is an individual, the name, address, and contents of the business thereof);

ロ 当該事業の譲渡又は譲受けの目的

(b) the purpose of the transfer or acceptance of business; and

ハ 当該事業の譲渡又は譲受けの契約の内容

(c) the contents of the agreement on the transfer or acceptance of business.

九 提出会社の代表取締役（優先出資法第二条第一項に規定する協同組織金融機関を代表すべき役員を含み、委員会設置会社である場合は代表執行役、医療法人及び学校法人等である場合は理事長。以下この号において同じ。）の異動（当該提出会社の代表取締役であつた者が代表取締役でなくなる事又は代表取締役でなかつた者が代表取締役になる事をいう。以下この号において同じ。）があつた場合（定時の株主総会（優先出資法第二条第六項に規定する普通出資者総会並びに医療法第四十八条の三第二項に規定する定時社員総会及び同法第四十九条の三第二項の規定による報告を含む。）終了後有価証券報告書提出時まで異動があり、その内容が有価証券報告書に記載されている場合を除く。）

(ix) where there has been a Change in the representative director of a Reporting Company (including the officer who is to represent a cooperative financial institution as prescribed in Article 2(1) of the Act on Preferred Equity Investment, the representative executive officer of a company with committees, and the president of a Medical Care Corporation or an Incorporated Educational Institution, etc.; hereinafter the same shall apply in this item) (meaning that the person who was the representative director of

the Reporting Company has ceased to be the representative director, or that a person who was not the representative director has become the representative director; hereinafter the same shall apply in this item) (excluding where such a change has occurred after the end of the annual shareholders' meeting (including an ordinary equity investors meeting as prescribed in Article 2(6) of the Act on Preferred Equity Investment, an annual general meeting as prescribed in Article 48-3(2) of the Medical Care Act, and the report pursuant to the provisions of Article 49-3(2) of said Act) and by the time of submission of the Annual Securities Report, and the contents thereof is stated in the Annual Securities Report):

イ 当該異動に係る代表取締役の氏名、職名及び生年月日

(a) the name, job title, and date of birth of the representative director subject to the change;

ロ 当該異動の年月日

(b) the date of the change;

ハ 当該異動の日における当該代表取締役の所有株式数

(c) the number of Shares held by the representative director as of the day of the change; and

ニ 新たに代表取締役になる者については主要略歴

(d) a brief biographical outline of major points in the career of the person who is to be the new representative director.

九の二 提出会社において、監査公認会計士等（当該提出会社の財務計算に関する書類（法第九十三条の二第一項に規定する財務計算に関する書類をいう。以下この号において同じ。）について、同項の規定により監査証明を行う公認会計士（公認会計士法（昭和二十三年法律第百三号）第十六条の二第五項に規定する外国公認会計士を含む。以下この号において同じ。）若しくは監査法人（以下この号において「財務書類監査公認会計士等」という。）又は当該提出会社の内部統制報告書（法第二十四条の四の四第一項（法第二十七条において準用する場合を含む。以下この号において同じ。）に規定する内部統制報告書をいう。以下同じ。）について、法第九十三条の二第二項の規定により監査証明を行う公認会計士若しくは監査法人（以下この号において「内部統制監査公認会計士等」という。）をいう。以下この号において同じ。）の異動（財務書類監査公認会計士等であつた者が財務書類監査公認会計士等でなくなる事若しくは財務書類監査公認会計士等でなかつた者が財務書類監査公認会計士等になる事又は内部統制監査公認会計士等であつた者が内部統制監査公認会計士等でなくなる事若しくは内部統制監査公認会計士等でなかつた者が内部統制監査公認会計士等になる事をいい、当該提出会社が法第二十四条の四の四第一項又は第二項（法第二十七条において準用する場合を含む。）の規定により初めて内部統制報告書を提出することとなつた場合において、財務書類監査公認会計士等である者が内部統制監査公認会計士等を兼ねることを除く。以下この号において同じ。）が当該提出会社の業務執行を決定する機関により決定された場合又は監査公認会計士等の異動があつた場合（当該異動が当該提出会社の業務執

行を決定する機関により決定されたことについて臨時報告書を既に提出した場合を除く。)

(ix)-2 in a Reporting Company, where the organ that is responsible for making decisions regarding the execution of its business affairs decides that any Changes will be made in the Certified Public Accountant, etc. for Audits (with regard to the Reporting Company's Statements on Finance and Accounting (meaning the statements on finance and accounting prescribed in Article 193-2(1) of the Act; hereinafter the same shall apply in this item), meaning a certified public accountant (including a foreign certified public accountant as prescribed in Article 16-2(5) of the Certified Public Accountants Act (Act No. 103 of 1948); hereinafter the same shall apply in this item) or an auditing firm (hereinafter collectively referred to as a "Certified Public Accountant, etc. for the Auditing of Financial Documents" in this item), who provides audit certification pursuant to the provisions of Article 193-2(1) of the Act, and with regard to the Reporting Company's Internal Control Reports (meaning an Internal Control Report as prescribed in Article 24-4-4(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this item); the same shall apply hereinafter), meaning a certified public accountant or auditing firm that provides audit certification pursuant to the provisions of Article 193-2(2) of the Act (hereinafter collectively referred to as a "Certified Public Accountant, etc. for the Auditing of Internal Control Reports" in this item); hereinafter the same shall apply in this item) (meaning that the person who was the Certified Public Accountant, etc. for the Auditing of Financial Documents will cease to be the Certified Public Accountant, etc. for the Auditing of Financial Documents, or that a person who was not the Certified Public Accountant, etc. for the Auditing of Financial Documents will become the Certified Public Accountant, etc. for the Auditing of Financial Documents, or that the person who was the Certified Public Accountant, etc. for the Auditing of Internal Control Reports will cease to be the Certified Public Accountant, etc. for the Auditing of Internal Control Reports, or that a person who was not the Certified Public Accountant, etc. for the Auditing of Internal Control Reports will become the Certified Public Accountant, etc. for the Auditing of Internal Control Reports, and where said Reporting Company has come to submit an Internal Control Report for the first time pursuant to Article 24-4-4(1) or (2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), excluding a person who is the Certified Public Accountant, etc. for the Auditing of Financial Documents and who concurrently acts as the Certified Public Accountant, etc. for the Auditing of Internal Control Reports; hereinafter the same shall apply in this item); or where there has been a

Change in the Certified Public Accountant, etc. for Audits (excluding where an Extraordinary Report has been submitted with regard to the fact that the organ that is responsible for making decisions on the administration of the Reporting Company's business affairs decided that said Change would be made):

イ 当該異動に係る監査公認会計士等（以下この号において「異動監査公認会計士等」という。）の氏名又は名称

(a) the name of the Certified Public Accountant, etc. for Audits who is subject to the Change (hereinafter referred to as the "Certified Public Accountant, etc. for Audits Who is Subject to the Change" in this item);

ロ 当該異動の年月日

(b) the date of the Change;

ハ 財務書類監査公認会計士等であつた者が財務書類監査公認会計士等でなくなる場合又は内部統制監査公認会計士等であつた者が内部統制監査公認会計士等でなくなる場合には、次に掲げる事項

(c) the following matters, where the person who was the Certified Public Accountant, etc. for the Auditing of Financial Documents ceases to be the Certified Public Accountant, etc. for the Auditing of Financial Documents, or where the person who was the Certified Public Accountant, etc. for Auditing of Internal Control Reports ceases to be the Certified Public Accountant, etc. for the Auditing of Internal Control Reports:

(1) 当該異動に係る財務書類監査公認会計士等が直近において当該財務書類監査公認会計士等となつた年月日又は当該異動に係る内部統制監査公認会計士等が直近において当該内部統制監査公認会計士等となつた年月日

1. the most recent date on which the Certified Public Accountant, etc. for the Auditing of Financial Documents who is subject to the Change was the Certified Public Accountant, etc. for the Auditing of Financial Documents, or the most recent date on which the Certified Public Accountant, etc. for the Auditing of Internal Control Reports who is subject to the Change was the Certified Public Accountant, etc. for the Auditing of Internal Control Reports;

(2) 当該異動に係る財務書類監査公認会計士等が作成した監査報告書等（財務諸表等の監査証明に関する内閣府令（昭和三十二年大蔵省令第十二号。以下この号において「監査証明府令」という。）第三条第一項の監査報告書、中間監査報告書又は四半期レビュー報告書であつて、当該異動の日前三年以内に当該提出会社が提出した財務計算に関する書類に係るものをいう。）に次に掲げる事項の記載がある場合には、その旨及びその内容

2. where the following matters have been stated in an Audit Report, etc. (meaning an audit report, interim audit report, or quarterly review report as set forth in Article 3(1) of the Cabinet Office Ordinance on Audit Certification of Financial Statements, etc. (Ordinance of the

Ministry of Finance No. 12 of 1957; hereinafter referred to as "Ordinance on Audit Certification" in this item), that is related to the Statements on Finance and Accounting submitted by the Reporting Company within three years before the date of the Change) that was prepared by the Certified Public Accountant, etc. for the Auditing of Financial Documents who is subject to the Change, a statement to that effect and the contents thereof:

- (i) 監査証明府令第四条第四項第二号に規定する除外事項を付した限定付適正意見又は同項第三号に規定する不適正意見
 - i. a qualified opinion with an exceptive item as prescribed in Article 4(4)(ii) of the Ordinance on Audit Certification, or an adverse opinion as prescribed in item (iii) of that paragraph;
 - (i i) 監査証明府令第四条第八項第二号に規定する除外事項を付した限定付意見又は同項第三号に規定する中間財務諸表等が有用な情報を表示していない旨の意見
 - ii. a qualified opinion with an exceptive item as prescribed in Article 4(8)(ii) of the Ordinance on Audit Certification, or an opinion that the Interim Financial Statements, etc. do not present useful information as referred to in item (iii) of that paragraph;
 - (i i i) 監査証明府令第四条第十二項第二号に規定する除外事項を付した限定付結論又は同項第三号に規定する否定的結論
 - iii. a qualified conclusion with an exceptive item as prescribed in Article 4(12)(ii) of the Ordinance on Audit Certification, or a negative conclusion as prescribed in item (iii) of that paragraph; and
 - (i v) 監査証明府令第四条第十四項に規定する意見又は結論の表明をしない旨及びその理由
 - iv. a statement to the effect that an opinion or a conclusion will not be expressed, and the reason therefor as referred to in Article 4(14) of the Ordinance on Audit Certification.
 - (3) 当該異動に係る内部統制監査公認会計士等が作成した内部統制監査報告書（財務計算に関する書類その他の情報の適正性を確保するための体制に関する内閣府令（平成十九年内閣府令第六十二号。以下この号において「内部統制府令」という。）第一条第二項に規定する内部統制監査報告書であつて、当該異動の日前三年以内に当該提出会社が提出した内部統制報告書に係るものをいう。）に次に掲げる事項の記載がある場合には、その旨及びその内容
3. where the following matters have been stated in an Internal Control Audit Report (meaning an internal control audit report as prescribed in Article 1(2) of the Cabinet Office Ordinance on the System for Ensuring the Adequacy of Documents on Financial Calculations and of Other Information (Cabinet Office Ordinance No. 62 of 2007; hereinafter referred to as the "Ordinance on Internal Control" in this

item), that are related to an Internal Control Audit Report submitted by the Reporting Company within three years before the date of the Change) that was prepared by the Certified Public Accountant, etc. for the Auditing of Internal Control Reports who is subject to the Change, a statement to that effect and the contents thereof:

(i) 内部統制府令第六条第四項第二号に規定する除外事項を付した限定付適正意見又は同項第三号に規定する不適正意見

i. a qualified opinion with an exceptive item as prescribed in Article 6(4)(ii) of the Ordinance on Internal Control, or an adverse opinion as prescribed in item (iii) of that paragraph; and

(i i) 内部統制府令第六条第六項に規定する意見の表明をしない旨及びその理由

ii. a statement to the effect that an opinion will not be expressed, and the reason therefor as referred to in Article 6(6) of the Ordinance on Internal Control.

(4) 当該異動の決定又は当該異動に至った理由及び経緯

4. the decision for the Change or the grounds and the particulars that led to the Change;

(5) (4) の理由及び経緯に対する監査証明府令第四条第一項各号に定める事項又は内部統制府令第六条第一項各号に掲げる事項に係る異動監査公認会計士等の意見

5. the opinion of the Certified Public Accountant, etc. for Audits Who is Subject to the Change, in relation to the matters specified in the items of Article 4(1) of the Ordinance on Audit Certification or to the matters listed in the items of Article 6(1) of the Ordinance on Internal Control with regard to the grounds and particulars set forth in 4. above; and

(6) 異動監査公認会計士等が (5) の意見を表明しない場合には、その旨及びその理由 (当該提出会社が当該異動監査公認会計士等に対し、当該意見の表明を求めるために講じた措置の内容を含む。)

6. where the Certified Public Accountant, etc. for Audits Who is Subject to the Change does not express the opinion set forth in 5. above, a statement to that effect and the reason therefor (including the contents of the measures that the Reporting Company took with regard to the Certified Public Accountant, etc. for Audits Who is Subject to the Change in order to request the expression of his/her opinion).

十 提出会社に係る民事再生法 (平成十一年法律第二百二十五号) の規定による再生手続開始の申立て、会社更生法 (平成十四年法律第百五十四号) の規定による更生手続開始の申立て、破産法 (平成十六年法律第七十五号) の規定による破産手続開始の申立て又はこれらに準ずる事実 (以下この号、次号、第十七号及び第十八号において「破産手続開始の申立て等」という。) があつた場合

(x) where a petition for the commencement of rehabilitation proceedings

pursuant to the provisions of the Civil Rehabilitation Act (Act No. 225 of 1999), a petition for the commencement of reorganization proceedings pursuant to the provisions of the Corporate Reorganization Act (Act No. 154 of 2002), a petition for the commencement of bankruptcy proceedings pursuant to the provisions of the Bankruptcy Act (Act No. 75 of 2004), or a fact equivalent thereto (hereinafter collectively referred to as a "Petition for the Commencement of Bankruptcy Proceedings, etc." in this item, the following item, item (xvii), and item (xviii)) has been filed:

イ 当該破産手続開始の申立て等を行つた者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所とし、当該破産手続開始の申立て等を行つた者が当該提出会社である場合を除く。）

(a) the name, address, and name of the representative person of the person who filed the Petition for the Commencement of Bankruptcy Proceedings, etc. (where the person is an individual, the name and address of the person; excluding where the person who filed the Petition for the Commencement of Bankruptcy Proceedings, etc. is the relevant Reporting Company);

ロ 当該破産手続開始の申立て等を行つた年月日

(b) the date on which the Petition for the Commencement of Bankruptcy Proceedings, etc. was filed;

ハ 当該破産手続開始の申立て等に至つた経緯

(c) the particulars that led to the filing of the Petition for the Commencement of Bankruptcy Proceedings, etc.; and

ニ 当該破産手続開始の申立て等の内容

(d) the contents of the Petition for the Commencement of Bankruptcy Proceedings, etc.;

十一 提出会社に債務を負っている者及び提出会社から債務の保証を受けている者（以下この号において「債務者等」という。）について手形若しくは小切手の不渡り、破産手続開始の申立て等又はこれらに準ずる事実があり、当該提出会社の最近事業年度の末日における純資産額の百分の三以上に相当する額の当該債務者等に対する売掛金、貸付金、その他の債権につき取立不能又は取立遅延のおそれが生じた場合

(xi) where the dishonor of a negotiable instrument or check, the filing of a Petition for the Commencement of Bankruptcy Proceedings, etc., or any other facts equivalent thereto have occurred with regard to a person whose obligations are borne by the Reporting Company or a person who has received a guarantee of his/her obligations from the Reporting Company (hereinafter collectively referred to as an "Obligor, etc." in this item), and the collection of accounts receivable, loaned money, or any other claims held against said Obligor, etc., the amount of which is equivalent to three percent or more of the Amount of Net Assets of the Reporting Company as of the last

day of its most recent business year, is likely to become impossible or to be delayed:

イ 当該債務者等の名称、住所、代表者の氏名及び資本金又は出資の額（個人の場合においては、その氏名及び住所）

(a) the name, address, name of the representative person, and amount of stated capital or contributions of the Obligor, etc. (where the Obligor, etc. is an individual, his/her name and address);

ロ 当該債務者等に生じた事実及びその事実が生じた年月日

(b) the facts that occurred regarding the Obligor, etc. and the date on which those facts occurred;

ハ 当該債務者等に対する債権の種類及び金額並びに保証債務の内容及び金額

(c) the type and amount of claims held against the Obligor, etc., and the contents and amount of the guarantee on his/her obligations; and

ニ 当該事実が当該提出会社の事業に及ぼす影響

(d) the influence of the facts on the business of the Reporting Company.

十二 提出会社の財政状態及び経営成績に著しい影響を与える事象（財務諸表等規則第八条の四に規定する重要な後発事象に相当する事象であつて、当該事象の損益に与える影響額が、当該提出会社の最近事業年度の末日における純資産額の百分の三以上かつ最近五事業年度における当期純利益の平均額の百分の二十以上に相当する額になる事象をいう。）が発生した場合

(xii) where an Event (meaning an event that is equivalent to a post-balance sheet event as prescribed in Article 8-4 of the Ordinance on Financial Statements, etc. and in which the amount of influence on profits and losses is equivalent to three percent or more of the Reporting Company's Amount of Net Assets as of the last day of the most recent business year or equivalent to 20 percent or more of the average amount of its net income for the period over the most recent five business years) has occurred which may have a serious effect on the financial position and operating results of the Reporting Company:

イ 当該事象の発生日

(a) the date on which the Event occurred;

ロ 当該事象の内容

(b) the details of the Event; and

ハ 当該事象の損益に与える影響額

(c) the amount of influence that the Event may have on profits and losses.

十三 連結子会社に係る重要な災害（連結子会社の当該災害による被害を受けた資産の帳簿価額が当該提出会社を連結財務諸表提出会社とする連結会社（以下この条において「当該連結会社」という。）に係る最近連結会計年度の末日における連結財務諸表における純資産額（以下この条において「連結純資産額」という。）の百分の三以上に相当する額である災害をいう。）が発生し、それがやんだ場合で、当該重要な災害による被害が当該連結会社の事業に著しい影響を及ぼすと認められる場

合

(xiii) where a Serious Disaster related to a Consolidated Subsidiary Company (meaning a disaster in which the book value of the Consolidated Subsidiary Company's assets that were damaged in said disaster is an amount equivalent to three percent or more of the Amount of Net Assets in the Consolidated Financial Statements (hereinafter referred to as the "Amount of Consolidated Net Assets" in this Article) as of the last day of the most recent Consolidated Fiscal Year for the Consolidated Companies that have the Reporting Company as their Company Submitting Consolidated Financial Statements (hereinafter referred to as the "Relevant Consolidated Companies" in this Article)) has occurred and then ceased, and where it is found that the damages caused by said Serious Disaster have a significant effect on the business of the Relevant Consolidated Companies:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該重要な災害の発生日

(b) the date on which the Serious Disaster occurred;

ハ 当該重要な災害が発生した場所

(c) the location where the Serious Disaster occurred;

ニ 当該重要な災害により被害を受けた資産の種類及び帳簿価額並びにそれに対し支払われた保険金額

(d) the type and book value of the assets that were damaged in the Serious Disaster, and the amount of the insurance payment received for the damages; and

ホ 当該重要な災害による被害が当該連結会社の事業に及ぼす影響

(e) the influence of the damage on the business of the Relevant Consolidated Companies due to the Serious Disaster.

十四 連結子会社に対し訴訟が提起され、当該訴訟の損害賠償請求金額が、当該連結会社に係る最近連結会計年度の末日における連結純資産額の百分の十五以上に相当する額である場合又は連結子会社に対する訴訟が解決し、当該訴訟の解決による損害賠償支払金額が、当該連結会社に係る最近連結会計年度の末日における連結純資産額の百分の三以上に相当する額である場合

(xiv) where a suit has been filed against a Consolidated Subsidiary Company and the amount of claimed damages in the suit is an amount equivalent to 15 percent or more of the Amount of Consolidated Net Assets as of the last day of the Relevant Consolidated Companies' most recent Consolidated Fiscal Year, or cases where the suit filed against a Consolidated Subsidiary Company has reached a settlement and the amount to be paid for the damages according to said settlement is an amount equivalent to three percent or more of the Amount of Consolidated Net Assets as of the last day

of the Relevant Consolidated Companies' most recent Consolidated Fiscal Year:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該訴訟の提起があつた年月日

(b) the date on which the suit was filed;

ハ 当該訴訟を提起した者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所）

(c) the name, address, and name of the representative person of the person who filed the suit (where the person is an individual, the name and address of the person);

ニ 当該訴訟の内容及び損害賠償請求金額

(d) the content of the suit and the amount of damages claimed; and

ホ 当該訴訟の解決の場合には、次に掲げる事項

(e) where the suit has reached a settlement, the following matters:

(1) 訴訟の解決があつた年月日

1. the date on which the settlement of the suit was reached; and

(2) 訴訟の解決の内容及び損害賠償支払金額

2. the details of the settlement of the suit and the amount to be paid in damages.

十四の二 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の株式交換又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の株式交換が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合

(xiv)-2 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that a share exchange involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that a share exchange involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該株式交換の相手会社についての次に掲げる事項

(b) the following matters concerning the other company that will be a party to the share exchange:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business;

(2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and

(4) 当該連結子会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personal relationship, and business relationship with said Consolidated Subsidiary Company.

ハ 当該株式交換の目的

(c) the purpose of the share exchange;

ニ 当該株式交換の方法、株式交換に係る割当ての内容その他の株式交換契約の内容

(d) the means of share exchange, the Contents of the Allotment in the Share Exchange, and other contents of the share exchange agreement;

ホ 株式交換に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該株式交換の相手会社以外の者が当該株式交換に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該株式交換の相手会社が当該算定を踏まえて当該株式交換に係る割当ての内容を決定したときは、当該株式交換に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）

(e) the grounds for calculation of the Contents of the Allotment in the Share Exchange (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the share exchange has calculated the Contents of the Allotment in the Share Exchange, and the Reporting Company, the Consolidated Subsidiary Company, or the other company in the share exchange has

decided on the Contents of the Allotment in the Share Exchange based on such calculation, the name of the person who calculated the Contents of the Allotment in the Share Exchange shall be included);

へ 当該株式交換の後の株式交換完全親会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Wholly Owing Parent Company in Share Exchange after the share exchange; and

ト 株式交換に係る割当ての内容が当該株式交換完全親会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券（提出会社が発行者である有価証券を除く。）に係るものである場合 当該有価証券の発行者についてロに掲げる事項

(g) where the Contents of the Allotment in the Share Exchange are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or equity of the Wholly Owing Parent Company in the Share Exchange (excluding Securities whose Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

十四の三 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の株式移転又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の株式移転が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合

(xiv)-3 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that a share transfer involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that a share transfer involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該株式移転において、当該連結子会社の他に株式移転完全子会社となる会社

がある場合は、当該他の株式移転完全子会社となる会社についての次に掲げる事項

(b) where there is another company that will become a Wholly Owned Subsidiary Company in the share transfer in addition to the Consolidated Subsidiary Company, the following matters concerning the other company that will become the other Wholly Owned Subsidiary Company in the Share Transfer:

- (1) 商号、本店の所在地、代表者の氏名、資本金の額、純資産の額、総資産の額及び事業の内容
1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;
- (2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合
3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares; and
- (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.

ハ 当該株式移転の目的

(c) the purpose of the share transfer;

ニ 当該株式移転の方法、株式移転に係る割当ての内容その他の株式移転計画の内容

(d) the method of the share transfer, Contents of the Allotment in the Share Transfer, and other contents of the share transfer agreement;

ホ 株式移転に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該他の株式移転完全子会社となる会社以外の者が当該株式移転に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該他の株式移転完全子会社となる会社が当該算定を踏まえて当該株式移転に係る割当ての内容を決定したときは、当該株式移転に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(e) the grounds for calculation of the Contents of the Allotment in the Share Transfer (when a person other than a Reporting Company, the Consolidated Subsidiary Company, or the company that will become another Wholly Owned Subsidiary Company in the Share Transfer has calculated the Contents of the Allotment in the Share Transfer, and the

Reporting Company, the Consolidated Subsidiary Company, or the company that will become the other Wholly Owned Subsidiary Company in the Share Transfer has decided on the Contents of the Allotment in the Share Transfer based on such calculation, the name of the person who calculated the Contents of the Allotment in the Share Transfer shall be included); and

へ 当該株式移転の後の株式移転設立完全親会社となる会社の商号、本店の所在地、代表者の氏名、資本金の額、純資産の額、総資産の額及び事業の内容

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Wholly Owing Parent Company in the Share Transfer after the share transfer.

十五 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の吸収分割又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の吸収分割が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合

(xv) where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that an absorption-type company split involving the Consolidated Subsidiary Company will be implemented, in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that an absorption-type company split involving the Consolidated Subsidiary Company will be implemented, in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該吸収分割の相手会社についての次に掲げる事項

(b) the following matters concerning the other company that will be a party to the absorption-type company split:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net

- Assets, amount of total assets, and contents of the business;
- (2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and
- (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.
- ハ 当該吸収分割の目的
- (c) the purpose of the absorption-type company split;
- ニ 当該吸収分割の方法、吸収分割に係る割当ての内容その他の吸収分割契約の内容
- (d) the method of the absorption-type company split, Contents of the Allotment in the Absorption-type Company Split, and other contents of the absorption-type company split agreement;
- ホ 吸収分割に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該吸収分割の相手会社以外の者が当該吸収分割に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該吸収分割の相手会社が当該算定を踏まえて当該吸収分割に係る割当ての内容を決定したときは、当該吸収分割に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）
- (e) the grounds for calculation of the Contents of the Allotment in the Absorption-type Company Split (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the absorption-type company split has calculated the Contents of the Allotment in the Absorption-type Company Split, and the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the absorption-type company split has decided on the Contents of the Allotment in the Absorption-type Company Split based on such calculation, the name of the person who calculated the Contents of the Allotment in the Absorption-type Company Split shall be included);
- ヘ 当該吸収分割の後の吸収分割承継会社となる会社の商号、本店の所在地、代表

者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business of the company that will become the Succeeding Company in the Absorption-type Company Split after the absorption-type company split; and

ト 吸収分割に係る割当ての内容が当該吸収分割承継会社となる会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券（提出会社が発行者である有価証券を除く。）に係るものである場合 当該有価証券の発行者についてロに掲げる事項

(g) where the Contents of the Allotment in the Absorption-type Company Split are related to Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options of the Succeeding Company in the Absorption-type Company Split, or Securities other than equity (excluding Securities whose Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

十五の二 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の新設分割又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の新設分割が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合

(xv)-2 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that an incorporation-type company split involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that an incorporation-type company split involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該新設分割において、当該連結子会社の他に新設分割会社となる会社がある場合は、当該他の新設分割会社となる会社についての次に掲げる事項

(b) where there is another company that will be a Splitting Company in the Incorporation-type Company Split in addition to the Consolidated

Subsidiary Company, the following matters concerning the company will be the other Splitting Company in the Incorporation-type Company Split:

- (1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business;
- (2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and
- (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.

ハ 当該新設分割の目的

(c) the purpose of the incorporation-type company split;

ニ 当該新設分割の方法、新設分割に係る割当ての内容その他の新設分割計画の内容

(d) the method of the incorporation-type company split, the Contents of the Allotment in the Incorporation-type Company Split, and other contents of the incorporation-type company split agreement;

ホ 新設分割に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該他の新設分割会社となる会社以外の者が当該新設分割に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該他の新設分割会社となる会社が当該算定を踏まえて当該新設分割に係る割当ての内容を決定したときは、当該新設分割に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）

(e) the grounds for the calculation of the Contents of the Allotment in the Incorporation-type Company Split (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the company that will be the other Splitting Company in the Incorporation-type Company Split has calculated the Contents of the Allotment in the Incorporation-type Company Split, and the Reporting Company, the Consolidated Subsidiary

Company, or the company that will be the other Splitting Company in the Incorporation-type Company Split has decided on the Contents of the Allotment in the Incorporation-type Company Split based on such calculation, the name of the person who calculated the Contents of the Allotment in the Incorporation-type Company Split shall be included);
へ 当該新設分割の後の新設分割設立会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Incorporated through the Incorporation-type Company Split after the incorporation-type company split.

十五の三 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の吸収合併又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の吸収合併が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合

(xv)-3 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that an absorption-type merger involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that an absorption-type merger involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of head office, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該吸収合併の相手会社についての次に掲げる事項

(b) the following matters concerning the other company that will be a party to the absorption-type merger:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

(2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純

利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
 - (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and
 - (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.
 - ハ 当該吸収合併の目的
 - (c) the purpose of the absorption-type merger;
 - ニ 当該吸収合併の方法、吸収合併に係る割当ての内容その他の吸収合併契約の内容
 - (d) the method of the absorption-type merger, the Contents of the Allotment in the Absorption-type Merger, and other contents of the absorption-type merger agreement;
 - ホ 吸収合併に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該吸収合併の相手会社以外の者が当該吸収合併に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該吸収合併の相手会社が当該算定を踏まえて当該吸収合併に係る割当ての内容を決定したときは、当該吸収合併に係る割当ての内容の算定を行った者の氏名又は名称を含む。）
 - (e) the grounds for the calculation of the Contents of the Allotment in the Absorption-type Merger (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the absorption-type merger has calculated the Contents of the Allotment in the Absorption-type Merger, and the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the absorption-type merger has decided on the Contents of the Allotment in the Absorption-type Merger based on such calculation, the name of the person who calculated the Contents of the Allotment in the Absorption-type Merger shall be included);
 - ヘ 当該吸収合併の後の吸収合併存続会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
 - (f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets,

amount of total assets, and contents of the business of the company that will become the Company Surviving the Absorption-type Merger after the absorption-type merger; and

ト 吸収合併に係る割当ての内容が当該吸収合併存続会社となる会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券（提出会社が発行者である有価証券を除く。）に係るものである場合 当該有価証券の発行者についてロに掲げる事項

(g) where the Contents of the Allotment in the Absorption-type Merger are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or equity of the Company Surviving Absorption-type Merger (excluding Securities whose Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

十五の四 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の新設合併又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の新設合併が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合

(xv)-4 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that a consolidation-type merger involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that a consolidation-type merger involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該新設合併における当該連結子会社以外の新設合併消滅会社となる会社についての次に掲げる事項

(b) the following matters concerning the company which will become the Company Consolidated through Consolidation-type Merger, other than the Consolidated Subsidiary Company in the consolidation-type merger:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets and contents of business;
 - (2) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
 2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
 - (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
 3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and
 - (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
 4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.
- ハ 当該新設合併の目的
- (c) the purpose of the consolidation-type merger;
- ニ 当該新設合併の方法、新設合併に係る割当ての内容その他の新設合併契約の内容
- (d) the method of the consolidation-type merger, the Contents of the Allotment in the Consolidation-type Merger, and other contents of the consolidation-type merger agreement;
- ホ 新設合併に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該連結子会社以外の新設合併消滅会社となる会社以外の者が当該新設合併に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該連結子会社以外の新設合併消滅会社となる会社が当該算定を踏まえて当該新設合併に係る割当ての内容を決定したときは、当該新設合併に係る割当ての内容の算定を行った者の氏名又は名称を含む。）
- (e) the grounds for the calculation of the Contents of the Allotment in the Consolidation-type Merger (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or a company that is other than the Consolidated Subsidiary Company but that will also be a Company Consolidated through the Consolidation-type Merger, has calculated the Contents of the Allotment in the Consolidation-type Merger, and the Reporting Company, the Consolidated Subsidiary Company, or the company that that is other than the Consolidated Subsidiary Company but that will also be a Company Consolidated through the Consolidation-type

Merger, has decided on the Contents of the Allotment in the Consolidation-type Merger based on such calculation, the name of the person who calculated the Contents of the Allotment in the Consolidation-type Merger shall be included); and

へ 当該新設合併の後の新設合併設立会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Incorporated through the Consolidation-type Merger after the consolidation-type merger.

十六 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の事業の譲渡若しくは譲受け又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の事業の譲渡若しくは譲受けが行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合

(xvi) where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that a transfer of business or acceptance of the transfer of business involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that a transfer or acceptance of business involving a Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

ロ 当該事業の譲渡先又は譲受け先の名称、住所、代表者の氏名、資本金又は出資の額及び事業の内容（個人の場合においては、その氏名、住所及び事業の内容）

(b) the name, address, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business of the transferee (where this is an individual, the name, address, and contents of the business thereof);

ハ 当該事業の譲渡又は譲受けの目的

(c) the purpose of the transfer or acceptance of business; and

ニ 当該事業の譲渡又は譲受けの契約の内容

- (d) the contents of the agreement on the transfer or acceptance of business;
- 十七 連結子会社（当該連結子会社に係る最近事業年度の末日における純資産額（資産の総額が負債の総額以上である場合の資産の総額から負債の総額を控除して得た額をいう。）又は債務超過額（負債の総額が資産の総額を超える場合の負債の総額から資産の総額を控除して得た額をいう。）が当該連結会社に係る最近連結会計年度の末日における連結純資産額の百分の三以上に相当する額であるものに限る。）に係る破産手続開始の申立て等があつた場合
- (xvii) where a Petition for the Commencement of Bankruptcy Proceedings, etc. pertaining to a Consolidated Subsidiary Company (limited to a Consolidated Subsidiary Company whose Amount of Net Assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets, where the total amount of assets is not less than the total amount of liabilities) or whose Amount of Insolvency (meaning the amount obtained by deducting the total amount of assets from the total amount of liabilities, where the total amount of liabilities exceeds the total amount of assets) as of the last day of its most recent business year is an amount equivalent to three percent or more of the Relevant Consolidated Companies' Amount of Consolidated Net Assets as of the last day of their most recent Consolidated Fiscal Year) has been filed:
- イ 当該連結子会社の名称、住所及び代表者の氏名
- (a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;
- ロ 当該破産手続開始の申立て等を行つた者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所とし、当該破産手続開始の申立て等を行つた者が当該連結子会社である場合を除く。）
- (b) the name, address, and name of the representative person of the person who filed the Petition for the Commencement of Bankruptcy Proceedings, etc. (where the person is an individual, the name and address of the person, and excluding where the person who filed the Petition for the Commencement of Bankruptcy Proceedings, etc. is the Consolidated Subsidiary Company);
- ハ 当該破産手続開始の申立て等を行つた年月日
- (c) the date on which the Petition for the Commencement of Bankruptcy Proceedings, etc. was filed;
- ニ 当該破産手続開始の申立て等に至つた経緯
- (d) the particulars that led to the filing of the Petition for the Commencement of Bankruptcy Proceedings, etc.; and
- ホ 当該破産手続開始の申立て等の内容
- (e) the contents of the Petition for the Commencement of Bankruptcy Proceedings, etc..
- 十八 連結子会社に債務を負っている者及び連結子会社から債務の保証を受けている

者（以下この号において「債務者等」という。）について手形若しくは小切手の不渡り、破産手続開始の申立て等又はこれらに準ずる事実があり、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三以上に相当する額の当該債務者等に対する売掛金、貸付金、その他の債権につき取立不能又は取立遅延のおそれが生じた場合

(xviii) where the dishonor of a negotiable instrument or check, the filing of a Petition for the Commencement of Bankruptcy Proceedings, etc. or any other facts equivalent thereto have occurred with regard to a person whose obligations are borne by the Consolidated Subsidiary Company or a person who has received a guarantee of his/her obligations from the Consolidated Subsidiary Company (hereinafter collectively referred to as an "Obligor, etc." in this item), and the collection of accounts receivable, loaned money, or any other claims held against said Obligor, etc. the amount of which is equivalent to three percent or more of the Amount of Consolidated Net Assets of said Consolidated Subsidiary Company as of the last day of the Relevant Consolidated Companies' most recent Consolidated Fiscal Year, is likely to become impossible or delayed:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, name of the representative person of the Consolidated Subsidiary Company;

ロ 当該債務者等の名称、住所、代表者の氏名及び資本金又は出資の額（個人の場合においては、その氏名及び住所）

(b) the name, address, name of the representative person, and amount of stated capital or contributions of the Obligor, etc. (where the Obligor, etc. is an individual, his/her name and address);

ハ 当該債務者等に生じた事実及びその事実が生じた年月日

(c) the facts that occurred regarding the Obligor, etc. and the date on which those facts occurred;

ニ 当該債務者等に対する債権の種類及び金額並びに保証債務の内容及び金額

(d) the type and amount of claims held against the Obligor, etc., and the contents and amount of the guarantee on his/her obligations; and

ホ 当該事実が当該連結会社の事業に及ぼす影響

(e) the influence that the facts have on the business of the Relevant Consolidated Companies.

十九 当該連結会社の財政状態及び経営成績に著しい影響を与える事象（連結財務諸表規則第十四条の二に規定する重要な後発事象に相当する事象であつて、当該事象の連結損益に与える影響額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三以上かつ最近五連結会計年度に係る連結財務諸表における当期純利益の平均額の百分の二十以上に相当する額になる事象をいう。）が発生した場合

(xix) where an Event (meaning an event that is equivalent to a post-balance

sheet event as prescribed in Article 14-2 of the Ordinance on Consolidated Financial Statements and whose amount of influence on profits and losses is equivalent to three percent or more of the Relevant Consolidated Companies' Amount of Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year and is equivalent to 20 percent or more of the average amount of the net income on its Consolidated Financial Statements for the five most recent Consolidated Fiscal Years) has occurred that may have a serious effect on the financial position and operating results of the Relevant Consolidated Companies:

イ 当該事象の発生日

(a) the date on which the Event occurred;

ロ 当該事象の内容

(b) the details of the Event; and

ハ 当該事象の連結損益に与える影響額

(c) the amount of influence that the Event may have on consolidated profits and losses.

3 前二項の規定は、提出会社が発行する株式であつて、その剰余金の配当が特定の子会社（以下この条において「連動子会社」という。）の剰余金の配当又は会社法第四百五十四条第五項に規定する中間配当に基づき決定される旨が当該提出会社の定款で定められた株式を発行している場合における当該連動子会社に関する臨時報告書の作成及び提出について準用する。この場合において、前項中「提出会社」とあるのは「連動子会社」と読み替えるものとする。

(3) Where Shares have been issued by a Reporting Company in regard to which it is prescribed in said Reporting Company's articles of incorporation that dividends of surplus are to be determined based on the dividend of surplus or interim dividend prescribed in Article 454(5) of the Companies Act of a specific Subsidiary Company (hereinafter referred to as a "Linked Subsidiary Company" in this Article), the provisions of the preceding two paragraphs shall apply mutatis mutandis to the preparation and submission of an Extraordinary Report in regard to said Linked Subsidiary Company. In this case, the term "Reporting Company" in the preceding paragraph shall be deemed to be replaced with "Linked Subsidiary Company."

4 臨時報告書には、次の各号に掲げる臨時報告書の区分に応じ、当該各号に掲げる書類を添付しなければならない。

(4) The documents listed in the following items shall be attached to an Extraordinary Report in accordance with the category of Extraordinary Report listed in each of said items:

一 第二項第一号（前項において準用する場合を含む。）に掲げる場合に提出する臨時報告書

(i) an Extraordinary Report submitted in the cases listed in paragraph (2)(i) (including where it is applied mutatis mutandis pursuant to the preceding

paragraph):

イ 当該有価証券の発行、募集又は売出しにつき行政庁の許可、認可又は承認を必要とする場合における当該許可、認可又は承認があつたことを知るに足る書面

(a) where the permission, authorization, or approval of an administrative agency is required for the issuance, Public Offering, or Secondary Distribution of the Securities, a document sufficient to show that said permission, authorization or approval has been obtained;

ロ 当該有価証券を発行するための取締役会の決議等又は株主総会の決議に係る当該取締役会の議事録等の写し又は当該株主総会の議事録の写し

(b) a copy of the minutes, etc. of a board of directors meeting or a copy of the minutes of a shareholders' meeting pertaining to the resolution, etc. by said board of directors or the resolution adopted at said shareholders' meeting for the issuance of the Securities; and

ハ 当該募集又は売出しに際し目論見書が使用される場合における当該目論見書（提出会社が外国会社である場合を除く。）

(c) where a Prospectus is used in the Public Offering or Secondary Distribution, the Prospectus (excluding where the Reporting Company is a Foreign Company).

二 第二項第二号（前項において準用する場合を含む。）に掲げる場合に提出する臨時報告書 前号イ及びロに掲げる書類（この場合において、前号イ中「、募集又は売出し」とあるのは「又は取得」と読み替えるものとする。）

(ii) an Extraordinary Report submitted in the cases listed in paragraph (2)(ii) (including where it is applied mutatis mutandis pursuant to the preceding paragraph): the documents listed in sub-item (a) and sub-item (b) of the preceding item (in this case, the phrase "Public Offering or Secondary Distribution" in sub-item (a) of the preceding paragraph shall be deemed to be replaced with "or acquisition").

5 提出会社が外国会社である場合には、前項に掲げるものの外、臨時報告書に次の各号に掲げる書類を添付しなければならない。

(5) Where the Reporting Company is a Foreign Company, in addition to what is listed in the preceding paragraph, the documents listed in the following items shall be attached to the Extraordinary Report:

一 当該臨時報告書に記載された当該外国会社の代表者が当該臨時報告書の提出に関し正当な権限を有する者であることを証する書面

(i) a document attesting that the representative person of the Foreign Company that is stated in the Extraordinary Report is a person who has legitimate authority for the submission of said Extraordinary Report; and

二 当該外国会社が、本邦内に住所を有する者に、当該臨時報告書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(ii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in

any acts concerning the submission of the Extraordinary Report.

6 前二項に掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(6) When documents listed in the preceding two paragraphs have not been written in Japanese, translations thereof shall be attached.

7 第二項第一号ロ(1)(iv)、(2)(iv)及び(3)(vi)(これらの規定を第三項において準用する場合を含む。)に規定する株式の内容は、次の各号に掲げる場合の区分に応じ、当該各号に定める内容とする。

(7) The features of the Shares prescribed in paragraph (2)(i)(b)1.iv., 2.iv., and 3.vi. (including where these provisions are applied mutatis mutandis pursuant to paragraph (3)) shall be the features specified in the following items in accordance with the category of cases listed in each of said items:

一 提出会社が種類株式発行会社(会社法第二条第十三号に規定する種類株式発行会社をいう。)である場合 次に掲げる事項

(i) where the Reporting Company is a Company with Class Shares (meaning a Company with Class Shares as prescribed in Article 2(xiii) of the Companies Act): the following matters:

イ 会社法第百八条第一項各号に掲げる事項について定款、株主総会の決議又は取締役会の決議等により定めた内容

(a) the features specified in the articles of incorporation, by the resolution adopted at a shareholders' meeting, or by the resolution, etc. of the board of directors, with regard to the matters listed in the items of Article 108(1) of the Companies Act;

ロ 単元株式数(株式の種類ごとに異なる単元株式数の定めがある場合には、その旨及びその理由並びに他の種類の株式に係る単元株式数を含む。)

(b) share units (where there are different provisions regarding share units for each class of Shares, a statement to that effect, the reasons, and share units for the other classes of Shares shall be included);

ハ 会社法第三百二十二条第一項の規定による種類株主総会の決議を要しない旨を定款で定めた場合には、その旨

(c) where it is specified in the articles of incorporation that a resolution of a class meeting pursuant to the provisions of Article 322(1) of the Companies Act is not required, a statement to that effect; and

ニ 他の種類の株式であつて、議決権の有無又はその内容に差異があるものについての定めを定款に定めている場合には、その旨及びその理由

(d) where there are provisions in the articles of incorporation for other classes of Shares which differ in regard to the existence of voting rights or in the features thereof, a statement to that effect and the reason therefor.

二 前号に掲げる場合以外の場合 会社が、発行する全部の株式の内容として会社法第百七条第一項各号に掲げる事項を定款に定めている場合には、当該事項について定款に定めた内容

- (ii) in cases other than those listed in the preceding item: where a company provides for the matters listed in the items of Article 107(1) of the Companies Act as the features of all Shares to be issued in its articles of incorporation, the features prescribed for said matters in the articles of incorporation.
- 8 第二項第三号に規定する特定子会社とは、次の各号に掲げる特定関係のいずれか一以上に該当する子会社をいう。
- (8) The Specified Subsidiary Company prescribed in paragraph (2)(iii) means a Subsidiary Company that falls under any one or more of the specific relationships listed in the following items:
- 一 当該提出会社の最近事業年度に対応する期間において、当該提出会社に対する売上高の総額又は仕入高の総額が当該提出会社の仕入高の総額又は売上高の総額の百分の十以上である場合
- (i) those wherein the total amount of the Subsidiary Company's net sales to or the total amount of the Subsidiary Company's purchases from the Reporting Company are ten percent or more of the total amount of the Reporting Company's purchases or the total amount of the Reporting Company's net sales during the period corresponding to the Reporting Company's most recent business year;
- 二 当該提出会社の最近事業年度の末日（当該事業年度と異なる事業年度を採用している会社の場合には、当該会社については、当該末日以前に終了した直近の事業年度の末日）において純資産額が当該提出会社の純資産額の百分の三十以上に相当する場合（当該提出会社の負債の総額が資産の総額以上である場合を除く。）
- (ii) those wherein the Subsidiary Company's Amount of Net Assets as of the last day of the Reporting Company's most recent business year (where a company adopts a different business year from the relevant business year, as of the last day of that company's latest business year that ended on or before the last day of the Reporting Company's most recent business year) is equivalent to 30 percent or more of the Reporting Company's Amount of Net Assets (excluding where the total amount of the Reporting Company's liabilities is equal to or greater than the total amount of assets); or
- 三 資本金の額（相互会社にあつては、基金等の総額。）又は出資の額が当該提出会社の資本金の額（相互会社にあつては、基金等の総額。）の百分の十以上に相当する場合
- (iii) those wherein the Subsidiary Company's amount of stated capital (for a mutual company, the total amount of funds, etc.) or amount of contribution is equivalent to ten percent or more of the Reporting Company's amount of stated capital (for a mutual company, the total amount of funds, etc.).
- 9 前項の規定は、第三項において読み替えて準用する第二項第三号に規定する特定子会社について準用する。この場合において、「提出会社」とあるのは「連動子会社」と読み替えるものとする。

- (9) The provisions of the preceding paragraph shall apply mutatis mutandis to the Specified Subsidiary Company prescribed in paragraph (2)(iii) as applied mutatis mutandis by replacing certain terms pursuant to paragraph (3). In this case, the term "Reporting Company" shall be deemed to be replaced with "Linked Subsidiary Company."

第十九条の二 前条第二項各号に掲げる場合のほか、第八条第二項の規定により有価証券届出書を提出した場合で、当該有価証券届出書の提出日後発行株式が当該金融商品取引所に上場される日の前日又は当該金融商品取引業協会に店頭売買有価証券として登録される日の前日までの間に、次の各号に掲げる場合の区分に応じ、当該各号に定める部分に記載すべき事項が生じたとき又は当該各号に定める部分に記載された内容に変更が生じたときには、その内容を記載した臨時報告書三通を作成し、財務局長等に提出しなければならない。

Article 19-2 In addition to the cases listed in the items of paragraph (2) of the preceding Article, where a Securities Registration Statement has been submitted pursuant to the provisions of Article 8(2), when, in accordance with the categories of cases listed in each of the following items, matters that should be stated in the portion specified in the relevant item have occurred or contents that were stated in the portion specified in the relevant item have changed during the period from after the submission date of said Securities Registration Statement until the day preceding the day on which the issued Shares are to be listed on a Financial Instruments Exchange or until the day preceding the day on which the issued Shares are to be registered as Over-the-Counter Traded Securities with a Financial Instruments Firms Association, the company that is to submit an Extraordinary Report shall prepare three copies of the Extraordinary Report containing the details thereof and submit them to the Director-General of the Local Finance Bureau, etc.

一 第二号の四様式により作成された有価証券届出書を提出した場合 第二号の四様式第四部

(i) where the company has submitted a Securities Registration Statement that was prepared in accordance with Form 2-4: Part IV. of Form 2-4; and

二 第二号の七様式により作成された有価証券届出書を提出した場合 第二号の七様式第六部

(ii) where the company has submitted a Securities Registration Statement that was prepared in accordance with Form 2-7: Part VI of Form 2-7.

(自己株券買付状況報告書の記載内容等)

(Content of Entries, etc. in a Share Buyback Report)

第十九条の三 法第二十四条の六第一項の規定により自己株券買付状況報告書を提出すべき会社は、第十七号様式により自己株券買付状況報告書三通を作成し、財務局長等に提出しなければならない。

Article 19-3 A company that is to submit a Share Buyback Report pursuant to the provisions of Article 24-6(1) of the Act shall prepare three copies of the Share Buyback Report in accordance with Form 17 and submit them to the Director-General of the Local Finance Bureau, etc.

(親会社等状況報告書等を提出する非居住者の代理人)

(Agent of a Non-Resident Submitting a Parent Company's Status Report, etc.)

第十九条の四 親会社等（法第二十四条の七第一項に規定する親会社等をいう。以下同じ。）のうち非居住者（以下この条から第十九条の八まで及び第二十二条第三項において「外国親会社等」という。）は、本邦内に住所を有する者であつて、親会社等状況報告書の提出に関する一切の行為につき、当該外国親会社等を代理する権限を有するものを定めなければならない。

Article 19-4 (1) A Parent Company, etc. (meaning a Parent Company, etc. as prescribed in Article 24-7(1) of the Act; the same shall apply hereinafter) who is a Non-Resident (hereinafter referred to as a "Foreign Parent Company, etc." in this Article to Article 19-8 inclusive and Article 22(3)) shall specify a person who has an address in Japan and who has the authority to represent said Foreign Parent Company, etc. in any acts concerning the submission of said Parent Company's Status Report, etc.

2 前項の規定は、外国親会社等が法第二十四条の七第五項（同条第六項において準用し、及びこれらの規定を法第二十七条において準用する場合を含む。第十九条の七及び第十九条の八において同じ。）において準用する法第二十四条第八項の規定により、親会社等状況報告書に記載すべき事項を記載した書類であつて英語で記載されたもの（第十九条の七及び第十九条の八において「外国親会社等状況報告書」という。）を提出しようとする場合について準用する。

(2) The provisions of the preceding paragraph shall apply mutatis mutandis to cases where a Foreign Parent Company, etc. seeks to submit a document containing the matters that should be stated in a Parent Company's Status Report, etc. that is written in English (such a document shall be referred to as the "Foreign Parent Company's Foreign-Language Status Report, etc." in Article 19-7 and Article 19-8) pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act (including where it is applied mutatis mutandis pursuant to paragraph (6) of that Article and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 19-7 and Article 19-8).

(親会社等状況報告書の記載内容等)

(Content of Entries, etc. in a Parent Company's Status Report, etc.)

第十九条の五 法第二十四条の七第一項に規定する内閣府令で定めるものは、親会社等が発行者である有価証券が外国金融商品取引所に上場され、当該外国金融商品取引所

が設立されている国の法令又は当該外国金融商品取引所の規則に基づき、企業内容等に関する書類が開示されている場合又は店頭売買有価証券と同じ性質を有し、かつ、当該有価証券の売買が主として行われている国における流通状況が金融商品取引所に上場されている有価証券に準ずるもので、その国の法令等に基づき、企業内容等に関する書類が開示されている場合であつて、当該書類について本邦において閲覧することができる状態にある会社とする。

Article 19-5 (1) The company specified by a Cabinet Office Ordinance, referred to in Article 24-7(1) of the Act, shall be, where Securities whose Issuer is a Parent Company, etc. are listed on a Foreign Financial Instruments Exchange and documents concerning corporate affairs, etc. are disclosed based on the laws and regulations of the country in which said Foreign Financial Instruments Exchange operates, or based on the rules of said Foreign Financial Instruments Exchange, or where said Securities have the same nature as Over-the-Counter Traded Securities and their distribution status in the country where the sale and purchase of said Securities is mainly conducted is equivalent to that of the Securities listed on a Financial Instruments Exchange, and the documents concerning corporate affairs, etc. are disclosed based on the laws and regulations, etc. of that country, a company that is in a position to have said documents inspected in Japan.

2 法第二十四条の七第一項及び同条第二項（同条第六項及び法第二十七条において準用する場合を含む。）の規定により親会社等状況報告書を提出すべき親会社等は、次の各号に掲げる区分に応じ、当該各号に定める様式により親会社等状況報告書三通を作成し、財務局長等に提出しなければならない。

(2) A Parent Company, etc. that is to submit a Parent Company's Status Report, etc. pursuant to the provisions of Article 24-7(1) and (2) of the Act (including where it is applied mutatis mutandis pursuant to paragraph (6) of that Article and Article 27 of the Act), shall, in accordance with the form specified in the following items, prepare three copies of the Parent Company's Status Report, etc. in accordance with the category listed in each of said items and submit them to the Director-General of the Local Finance Bureau, etc.:

一 提出すべき会社が内国親会社等（親会社等のうち外国親会社等を除くものをいう。第二十二条第一項において同じ。）である場合 第五号の四様式

(i) where the company that is to submit the report is a Domestic Parent Company, etc. (meaning a Parent Company, etc. other than a Foreign Parent Company, etc.; the same shall apply in Article 22(1)): Form 5-4; and

二 提出すべき会社が外国親会社等である場合 第十号の三様式

(ii) where the company that is to submit the report is a Foreign Parent Company, etc.: Form 10-3.

3 外国親会社等が提出する親会社等状況報告書には、次に掲げる書類を添付しなければならない。この場合において、当該書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

(3) The following documents shall be attached to a Parent Company's Status Report, etc. which is to be submitted by a Foreign Parent Company, etc. In this case, when said documents have not been written in Japanese, translations thereof shall be attached:

一 当該親会社等状況報告書に記載された当該外国親会社等の代表者が当該親会社等状況報告書の提出に関し正当な権限を有する者であることを証する書面

(i) a document attesting that the representative person of the Foreign Parent Company, etc. that is stated in the Parent Company's Status Report, etc., is a person who has legitimate authority for the submission of said Parent Company's Status Report, etc.; and

二 当該外国親会社等が、本邦内に住所を有する者に、当該親会社等状況報告書の提出に関する一切の行為につき当該外国親会社等を代理する権限を付与したことを証する書面

(ii) a document attesting that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. in any acts concerning the submission of the Parent Company's Status Report, etc.

(外国親会社等に係る親会社等状況報告書の提出期限の承認の手続等)

(Procedures, etc. for Approval of the Due Date for the Submission of a Parent Company's Status Report, etc. for a Foreign Parent Company, etc.)

第十九条の六 法第二十四条の七第一項に規定する親会社等状況報告書を提出すべき外国親会社等が令第四条の五ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を財務局長等に提出しなければならない。

Article 19-6 (1) Where a Foreign Parent Company, etc. that is to submit a Parent Company's Status Report, etc. as set forth in Article 24-7(1) of the Act, seeks to obtain the approval prescribed in the proviso to Article 4-5 of the Order, the Foreign Parent Company, etc. shall submit a written application for approval containing the following matters to the Director-General of the Local Finance Bureau, etc.:

一 当該親会社等状況報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the Foreign Reposting Company seeks to obtain approval for the submission of the Parent Company's Status Report, etc.;

二 当該親会社等状況報告書に係る事業年度終了の日

(ii) the final day of the business year pertaining to the Parent Company's Status Report, etc.;

三 当該親会社等状況報告書の提出に関して当該承認を必要とする理由となる当該外国親会社等の本国の法令又は慣行その他やむを得ない理由に関する事項

(iii) the particulars concerning the laws and regulations or practices of the state of the Foreign Parent Company, etc. or any other inevitable grounds, that are grounds that necessitate the relevant approval in relation to the

submission of the Parent Company's Status Report, etc.; and

四 前号に規定する理由が本国の法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) where the grounds prescribed in the preceding item are other than the laws and regulations or practices of the state, when the approval under paragraph (4) has been obtained and when the grounds prescribed in that item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.

2 第十九条の四第一項の規定は、外国親会社等が前項の承認申請書を提出する場合について準用する。

(2) The provisions of Article 19-4(1) shall apply mutatis mutandis to where a Foreign Parent Company, etc. submits the written application for approval under the preceding paragraph.

3 第一項の承認申請書には、次に掲げる書類を添付しなければならない。

(3) The following documents shall be attached to the written application for approval under paragraph (1):

一 定款

(i) the articles of incorporation;

二 当該承認申請書に記載された当該外国親会社等の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(ii) a document attesting that the representative person of the Foreign Parent Company, etc. that is stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;

三 当該外国親会社等が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき当該外国親会社等を代理する権限を付与したことを証する書面

(iii) a document attesting that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. in any acts concerning the submission of the written application for approval;

四 第一項第三号に規定する理由が本国の法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(iv) where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices of the state, a legal opinion letter from a legal expert stating that the particulars concerning the laws and regulations or practices stated in said written application for approval are true and accurate as well as the text of the relevant laws and regulations listed in said legal opinion letter; and

五 第一項第三号に規定する理由が本国の法令又は慣行である場合以外の場合には、

当該理由を証する書面

(v) where the grounds prescribed in paragraph (1)(iii) are other than the laws and regulations or practices of the state, a document attesting to said grounds.

4 財務局長等は、第一項の承認の申請があつた場合において、当該外国親会社等が、その本国の法令又は慣行その他やむを得ない理由により、親会社等状況報告書をその事業年度経過後三月以内（当該事業年度に係る親会社等状況報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあつた日の属する事業年度（その日が事業年度開始後三月以内（直前事業年度に係る親会社等状況報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前事業年度）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する事業年度の直前事業年度までの各事業年度に係る親会社等状況報告書について、承認をするものとする。

(4) Where the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that the Foreign Parent Company, etc. is not able to submit its Parent Company's Status Report, etc. within three months after its business year ends (where the approval under that paragraph has been obtained with regard to the submission of the Parent Company's Status Report, etc. for the relevant business year, within the period approved) due to the laws and regulations or practices in its state or for any other inevitable grounds, he/she shall give the relevant approval with regard to the Parent Company's Status Reports, etc. for each business year in the period that runs from the business year that includes the date on which said application was filed (where said date is a day within three months after the commencement of the business year (where the relevant approval was obtained with regard to the submission of the Parent Company's Status Report, etc. for the immediately preceding business year, where the date is within the period approved), this period shall begin from the business year immediately preceding the filing of said application) to the business year immediately preceding the business year that includes the date on which the particulars prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

5 前項の規定による承認（第一項第三号に規定する理由が本国の法令又は慣行である場合に限る。）は、前項の外国親会社等が毎事業年度経過後三月以内に次に掲げる事項を記載した書面を財務局長等に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同内容のものである場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or

practices of the state) shall be granted on the condition that the Foreign Parent Company, etc. under the preceding paragraph submits a document stating the following matters to the Director-General of the Local Finance Bureau, etc. within three months after the end of every business year; provided, however, that where a document stating the matters listed in item (ii) has the same content as documents which have been submitted within the five years before the submission of the aforementioned document, the submission of said document may be omitted:

一 当該事業年度中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

(i) a statement to the effect that the grounds for the application pertaining to the approval have not disappeared or changed during the relevant business year; and

二 前号に掲げる事項に関する法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter from a legal expert concerning the matter listed in the preceding item and the text of the relevant laws and regulations listed in said legal opinion letter.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、財務局長等は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

(6) Where the grounds prescribed in paragraph (1)(iii) pertaining to the approval under paragraph (4) have disappeared or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

7 第三項及び第五項に掲げる書類が日本語によつて記載したものでないときは、その訳文を付さなければならない。

(7) When documents listed in paragraph (3) and paragraph (5) have not been written in Japanese, translations thereof shall be attached.

(外国親会社等状況報告書の提出要件)

(Requirements for the Submission of a Foreign Parent Company's Foreign-Language Status Report, etc.)

第十九条の七 法第二十四条の七第五項において準用する法第二十四条第八項に規定する内閣府令で定める場合は、親会社等状況報告書を提出しなければならない外国親会社等が親会社等状況報告書に代えて外国親会社等状況報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 19-7 The cases specified by a Cabinet Office Ordinance prescribed in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Foreign Parent Company, etc. that is to submit a

Parent Company's Status Report, etc. to submit a Foreign Parent Company's Foreign-Language Status Report, etc. in lieu of a Parent Company's Status Report, etc., as a case that would not impair the public interest or protection of investors, in light of its terminology, form, and preparation methods.

(外国親会社等状況報告書の提出等)

(Submission, etc. of a Foreign Parent Company's Foreign-Language Status Report, etc.)

第十九条の八 法第二十四条の七第五項において準用する法第二十四条第八項の規定により外国親会社等状況報告書を提出しようとする外国親会社等は、外国親会社等状況報告書及びその補足書類（法第二十四条の七第五項において準用する法第二十四条第九項に規定する補足書類をいう。）三通を財務局長等に提出しなければならない。

Article 19-8 (1) A Foreign Parent Company, etc. that seeks to submit said Foreign Parent Company's Foreign-Language Status Report, etc. pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act shall submit three copies of said Foreign Parent Company's Foreign-Language Status Report, etc. and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act) to the Director-General of the Local Finance Bureau, etc.

2 法第二十四条の七第五項において準用する法第二十四条第九項に規定する外国親会社等状況報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第十号の三様式のうち「第2 計算書類等」に記載すべき事項に相当する事項とする。

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or protection of investors among the matters stated in the Foreign Parent Company's Foreign-Language Status Report, etc., referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act, shall be the matters equivalent to those that should be stated in "2. Financial Statements, etc." in Form 10-3.

3 法第二十四条の七第五項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(3) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act, shall be as follows:

一 第十号の三様式による親会社等状況報告書に記載すべき事項のうち、外国親会社等状況報告書に記載されていない事項を日本語又は英語によつて記載したもの（前項に規定する事項が記載されていない場合は、日本語によつて記載したものに限定する。）

(i) among the matters that should be stated in a Parent Company's Status Report, etc. prepared in accordance with Form 10-3, documents, in Japanese

or English, in which the matters that have not been stated in the Foreign Parent Company's Foreign-Language Status Report, etc. are stated (where the matters prescribed in the preceding paragraph have not been stated, limited to documents written in Japanese);

二 第十号の三様式による親会社等状況報告書に記載すべき事項と当該事項に相当する外国親会社等状況報告書の記載事項との対照表

(ii) a comparative table of the matters that should be stated in a Parent Company's Status Report, etc. prepared in accordance with Form 10-3 and the matters stated in the Foreign Parent Company's Foreign-Language Status Report, etc. which correspond to said matters;

三 当該外国親会社等状況報告書に記載された外国親会社等の代表者が当該外国親会社等状況報告書の提出に関し正当な権限を有する者であることを証する書面

(iii) a document attesting that the representative person of the Foreign Parent Company, etc. stated in the Foreign Parent Company's Foreign-Language Status Report, etc. is a person who has legitimate authority for the submission of said Foreign Parent Company's Foreign-Language Status Report, etc.;

四 当該外国親会社等が、本邦内に住所を有する者に、当該外国親会社等状況報告書の提出に関する一切の行為につき当該外国親会社等を代理する権限を付与したことを証する書面

(iv) a document attesting that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. in any acts concerning the submission of the Foreign Parent Company's Foreign-Language Status Report, etc.; and

五 第十号の四様式により作成した書面

(v) a document that is prepared in accordance with Form 10-4.

4 前項第三号及び第四号に掲げる書面が日本語又は英語によつて記載したものでないときは、その訳文を付さなければならない。

(4) When documents listed in item (iii) and item (iv) of the preceding paragraph have not been written in Japanese or English, translations thereof shall be attached.

(有価証券通知書等の提出先)

(Authority to Which a Written Notice of Securities, etc. Should Be Submitted)

第二十条 有価証券通知書、発行登録追補書類、発行登録通知書及び法第二十五条第四項の規定による申請に係る書類（発行登録追補書類及びその添付書類を公衆の縦覧に供しない旨の承認に係るものに限る。）並びにこれらの添付書類を提出する場合において、その提出会社が内国会社であるとき、又は有価証券届出書、発行登録書、発行登録取下届出書、有価証券報告書、確認書、四半期報告書、半期報告書、臨時報告書、自己株券買付状況報告書、第十五条の三第一項の規定による承認申請書、令第四条第一項の規定による承認申請書、法第二十五条第四項の規定による申請に係る書類（発

行登録追補書類及びその添付書類を公衆の縦覧に供しない旨の承認に係るもの以外のものに限る。)及び第十六条第五項に規定する書類並びにこれらの添付書類を提出する場合において、その提出会社が内国会社で次の各号のいずれかに該当するものであるときは、当該内国会社の本店又は主たる事務所の所在地を管轄する財務局長等に提出しなければならない。

Article 20 (1) Where a Written Notice of Securities, Shelf Registration Supplements, a Written Notice of Shelf Registration, and documents pertaining to an application under Article 25(4) of the Act (limited to documents pertaining to the approval for not making the Shelf Registration Supplements and the Attached Documents available for public inspection), and the Attached Documents thereof are being submitted, when the Reporting Company is a Domestic Company, or where a Securities Registration Statement, Shelf Registration Statements, a written withdrawal of Shelf Registration, an Annual Securities Report, a Confirmation Letter, a Quarterly Securities Report, a Semiannual Securities Report, an Extraordinary Report, a Share Buyback Report, the written application for approval under Article 15-3(1), the written application for approval under Article 4(1) of the Order, documents pertaining to the application under Article 25(4) of the Act (limited to documents other than those pertaining to the approval for not making the Shelf Registration Supplements and the Attached Documents thereto available for public inspection) and the documents prescribed in Article 16(5) and the Attached Documents thereof are being submitted, when the Reporting Company is a Domestic Company that falls under any of the following items, said documents shall be submitted to the Director-General of the Local Finance Bureau, etc. who has jurisdiction over the location of the head office or principal office of said Domestic Company:

一 資本金の額、基金の総額又は出資の総額（会社（指定法人を含む。）の成立前に提出しようとするときは、成立後の資本金の額、基金の総額又は出資の総額）が五十億円未満の会社（指定法人を含む。）

(i) a company (including a Designated Juridical Person) whose amount of stated capital, total amount of funds, or total amount of contributions (when the company seeks to submit the relevant documents before the establishment of the company (including a Designated Juridical Person), the amount of stated capital, total amount of funds, or total amount of contributions after its establishment) is less than five billion yen; or

二 その発行する有価証券で金融商品取引所に上場されているものがない会社（指定法人を含む。）

(ii) a company (including a Designated Juridical Person) that has no Securities issued thereby listed on a Financial Instruments Exchange.

2 前項に規定する書類を提出する場合において、その提出会社が同項に規定する会社以外の会社であるときは、関東財務局長に提出しなければならない。

- (2) Where the documents prescribed in the preceding paragraph are being submitted, when the Reporting Company is a company other than the one prescribed in that paragraph, the documents shall be submitted to the Director-General of the Kanto Local Finance Bureau.
- 3 親会社等状況報告書、法第二十五条第四項の規定による申請に係る書類（同条第一項第十二号に規定するものに限る。）、第十九条の六第一項に規定する承認申請書及びこれらの添付書類を提出する親会社等は、当該書類を提出子会社（法第二十四条の七第一項に規定する提出子会社をいう。次条第二号、第二十二条第一項第二号及び同条第三項において同じ。）が有価証券報告書を提出する財務局長等と同じ財務局長等に提出しなければならない。
- (3) A Parent Company, etc. submitting a Parent Company's Status Report, etc., documents pertaining to an application under Article 25(4) of the Act (limited to those prescribed in paragraph (1)(xii) of that Article), the written application for approval prescribed in Article 19-6(1), and the Attached Documents thereof, shall submit said documents to the same Director-General of the Local Finance Bureau, etc. as the Director-General of the Local Finance Bureau, etc. to whom a Reporting Subsidiary Company (meaning a Reporting Subsidiary Company as prescribed in Article 24-7(1) of the Act; the same shall apply in item (ii) of the following Article, Article 22(1)(ii), and paragraph (3) of that Article) submits its Annual Securities Report.
- 4 前三項の規定により財務局長等に提出した書類に係る訂正又は変更に関する書類は、当該財務局長に提出しなければならない。
- (4) The documents concerning an amendment or change to the documents which have been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to the provisions of the preceding three paragraphs, shall be submitted to the relevant Director-General of the Local Finance Bureau.

（有価証券届出書等の備置き及び公衆縦覧）

(Retention and Public Inspection of Securities Registration Statements, etc.)

第二十一条 法第二十五条第一項各号（これらの規定を法第二十七条において準用する場合を含む。以下同じ。）に掲げる書類は、次の各号に掲げる書類の区分に応じ、当該各号に定める財務局又は福岡財務支局（以下この条において「財務局等」という。）に備え置き、公衆の縦覧に供するものとする。

Article 21 The documents listed in the items of Article 25(1) of the Act (including where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) shall be retained and made available for public inspection at the Local Finance Bureau or at the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as a "Local Finance Bureau, etc." in this Article) as specified in the following items in accordance with the category of documents listed in each of said items:

一 法第二十五条第一項第一号から第十一号までに掲げる書類 関東財務局及び当該

書類の提出会社の本店又は主たる事務所（提出会社が外国会社である場合には、第七条の規定による代理人）の所在地を管轄する財務局等

(i) the documents listed in Article 25(1)(i) to (xi) inclusive of the Act: the Kanto Finance Bureau and the Local Finance Bureau, etc. that has jurisdiction over the location of the head office or principal office of the Reporting Company for said documents (where the Reporting Company is a Foreign Company, the Agent pursuant to the provisions of Article 7); and

二 法第二十五条第一項第十二号に掲げる書類 関東財務局及び当該書類を提出する親会社等に係る提出子会社の本店又は主たる事務所（当該提出子会社が外国会社である場合には、提出子会社の第七条の規定による代理人）の所在地を管轄する財務局等

(ii) the documents listed in Article 25(1)(xii) of the Act: the Kanto Finance Bureau and the Local Finance Bureau, etc. that has jurisdiction over the location of the head office or principal office of the Reporting Subsidiary Company (where the Reporting Subsidiary Company is a Foreign Company, its Agent under Article 7) of the Parent Company, etc. submitting said documents.

第二十二條 内国会社及び内国親会社等で法第二十五条第一項各号に掲げる書類を提出したものは、同条第二項（法第二十七条において準用する場合を含む。）の規定により、次の各号に掲げる当該書類の区分に応じ、当該各号に定める会社の本店又は主たる事務所及び主要な支店（次項に規定する主要な支店をいい、第三項において準用する場合を含む。以下同じ。）においてそれぞれの営業時間又は業務時間中これらの書類の写しを公衆の縦覧に供するものとする。

Article 22 (1) A Domestic Company or a Domestic Parent Company, etc. that has submitted the documents listed in the items of Article 25(1) of the Act shall make copies of these documents available for public inspection pursuant to the provisions of paragraph (2) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) at the head office or principal office and the Principal Branch Office (meaning a principal branch office as prescribed in the following paragraph and including where it is applied mutatis mutandis pursuant to paragraph (3); the same shall apply hereinafter) of the company specified in the following items in accordance with the category of documents listed in each of said items, during its business hours or hours of operation:

一 法第二十五条第一項第一号から第十一号までに掲げる書類 当該内国会社
(i) the documents listed in Article 25(1)(i) to (xi) inclusive of the Act: the Domestic Company; or

二 法第二十五条第一項第十二号に掲げる書類 当該内国親会社等の提出子会社
(ii) the documents listed in Article 25(1)(xii) of the Act: the Reporting Subsidiary Company of the Domestic Parent Company, etc.

2 主要な支店とは、提出会社の最近事業年度の末日においてその所在する都道府県に居住する当該提出会社の株主（優先出資法第二条第四項に規定する普通出資者及び優先出資者並びに保険業法第二条第五項に規定する相互会社の社員を含む。以下この項において同じ。）の総数が当該提出会社の株主の総数の百分の五を超える場合における支店（その名称のいかんにかかわらず、会社法第九百十一条第三項第三号に掲げる支店として同項の規定により登記されているもの及び同法第九百三十条第一項第五号に掲げる支店として同項の規定により登記されているもの並びに優先出資法第二条第三項に掲げる根拠法の規定により登記されている事務所並びに保険業法第六十四条第二項第二号の規定により登記されている事務所をいう。以下この項において同じ。）をいい、主要な支店が同一の都道府県内に二以上ある場合には、そのいずれか一とし、その本店と同一の都道府県に所在する支店を除く。

(2) A Principal Branch Office means a Branch Office (regardless of the name, meaning a branch office registered pursuant to the provisions of Article 911(3) of the Companies Act as a branch office listed in item (iii) of that paragraph, a branch office registered pursuant to the provisions of Article 930(1) of that Act as a branch office listed in item (v) of that paragraph, an office registered pursuant to the provisions of governing law listed in Article 2(3) of the Act on Preferred Equity Investment, or an office registered pursuant to the provisions of Article 64(2)(ii) of the Insurance Business Act; hereinafter the same shall apply in this paragraph) when the total number of shareholders (including ordinary equity investors and preferred equity investors as prescribed in Article 2(4) of the Act on Preferred Equity Investment, and members of the mutual company as prescribed in Article 2(5) of the Insurance Business Act; hereinafter the same shall apply in this paragraph) of a Reporting Company that has taken up residence in the prefecture where said Branch Office is located exceeds five percent of the total number of shareholders of the Reporting Company as of the last day of the most recent business year, and where there are two or more Principal Branch Offices in the same prefecture, one of them shall be the relevant Principal Branch Office, and any Branch Office located in the same prefecture as the head office is excluded from being a Principal Branch Office.

3 前二項の規定は、本邦内に支店を有する外国会社及び当該外国会社の本邦内にある主要な支店並びに外国親会社等の本邦内にある提出子会社の本店又は主たる事務所及び主要な支店に準用する。

(3) The provisions of the preceding two paragraphs shall apply mutatis mutandis to a Foreign Company that has branch offices in Japan, the Principal Branch Offices of said Foreign Company that are located in Japan, and the head office, or principal office and Principal Branch Office of the Reporting Subsidiary Company of a Foreign Parent Company, etc. that is located in Japan.

第二十三条 金融商品取引所及び認可金融商品取引業協会は、法第二十五条第三項（法

第二十七条において準用する場合を含む。)の規定により、その業務時間中法第二十五条第一項各号に掲げる書類の写しを公衆の縦覧に供しなければならない。

Article 23 Financial Instruments Exchanges and Authorized Financial Instruments Firms Associations shall make copies of the documents listed in the items of Article 25(1) of the Act available for public inspection during their hours of operation, pursuant to the provisions of Article 25(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act).

(目論見書の交付に係る情報通信の技術を利用する方法)

(Methods That Make Use of Information and Communications Technology in the Delivery of a Prospectus)

第二十三条の二 法第二十七条の三十の九第一項に規定する内閣府令で定める場合は、同項に規定する目論見書（以下この条において単に「目論見書」という。）に記載された事項を提供しようとする者（以下この条において「目論見書提供者」という。）において、第五項で定めるところにより、あらかじめ、目論見書の交付を受けるべき者（以下この条において「目論見書被提供者」という。）に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を示し、書面又は電磁的方法による承諾を得ている場合とする。

Article 23-2 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 27-30-9(1) of the Act, shall be where a person who seeks to provide the matters stated in the Prospectus prescribed in that paragraph (hereinafter simply referred to as the "Prospectus" in this Article) (hereinafter such person shall be referred to as the "Prospectus Provider" in this Article), has indicated in advance the type and contents of the methods listed in the items of the following paragraph (hereinafter referred to as the "Electromagnetic Means" in this Article) to the person who is to be delivered a Prospectus (hereinafter such person shall be referred to as a "Prospectus Recipient" in this Article) pursuant to paragraph (5), and has obtained consent therefrom in writing or by Electromagnetic Means.

2 法第二十七条の三十の九第一項に規定する内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by a Cabinet Office Ordinance, referred to in Article 27-30-9(1) of the Act, shall be the following means:

一 電子情報処理組織を使用する方法のうちイからニまでに掲げるもの

(i) a method listed in sub-item (a) to sub-item (d) inclusive, from among the methods that make use of an Electronic Data Processing System:

イ 目論見書提供者等（目論見書提供者又は目論見書提供者との契約によりファイルを自己の管理する電子計算機に備え置き、これを目論見書被提供者若しくは目論見書提供者の用に供する者をいう。以下この条において同じ。）の使用に係る電子計算機と目論見書被提供者等（目論見書被提供者又は目論見書被提供者との

契約により目論見書被提供者ファイル（専ら当該目論見書被提供者の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて目論見書に記載された事項（以下この条において「記載事項」という。）を送信し、目論見書被提供者等の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、目論見書提供者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) a method whereby the matters stated in the Prospectus (hereinafter referred to as the "Stated Matters" in this Article) are transmitted via a telecommunications line that links the computer used by the Prospectus Provider, etc. (meaning the Prospectus Provider or a person who keeps files on a computer under his/her own charge based on a contract concluded with the Prospectus Provider and provides these files for the use of the Prospectus Recipient or the Prospectus Provider; hereinafter the same shall apply in this Article) and a computer used by the Prospectus Recipient, etc. (meaning the Prospectus Recipient or a person who keeps the Prospectus Recipient File (meaning a file to be used exclusively by said Prospectus Recipient; hereinafter the same shall apply in this Article) on a computer under his/her own charge based on a contract concluded with the Prospectus Recipient; hereinafter the same shall apply in this Article), and whereby said Stated Matters are recorded in the Prospectus Recipient File that is stored on the computer used by the Prospectus Recipient, etc. (where the Prospectus Recipient gives consent to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one whereby it is recorded to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

ロ 目論見書提供者等の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供し、目論見書被提供者等の使用に係る電子計算機に備えられた当該目論見書被提供者の目論見書被提供者ファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、目論見書提供者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) a method whereby the Stated Matters which have been recorded in a file that is stored on the computer used by the Prospectus Provider, etc. are offered to the Prospectus Provider, etc. for inspection via a telecommunications line, and whereby said Stated Matters are recorded in said Prospectus Recipient's Prospectus Recipient File, which is stored on the computer used by the Prospectus Recipient, etc. (where the Prospectus Recipient consents to be provided with the Stated Matters by

Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one whereby it is recorded to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

ハ 目論見書提供者等の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供する方法

(c) a method whereby the Stated Matters which have been recorded in the Prospectus Recipient File that is stored on a computer used by the Prospectus Provider, etc. are offered to the Prospectus Recipient for inspection via a telecommunications line; or

ニ 閲覧ファイル（目論見書提供者等の使用に係る電子計算機に備えられたファイルであつて、同時に複数の目論見書被提供者の閲覧に供するため当該記載事項を記録させるファイルをいう。以下この条において同じ。）に記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供する方法

(d) a method whereby the Stated Matters which have been recorded in an Inspection File (meaning a file that is stored on the computer used by the Prospectus Provider, etc. in which the Stated Matters have been recorded for the purpose of offering them to two or more Prospectus Recipients for inspection at the same time; hereinafter the same shall apply in this Article) are offered to the Prospectus Recipient, etc. for inspection via a telecommunications line.

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもつて調製するファイルに記載事項を記録したものを交付する方法

(ii) the method whereby a file containing the Stated Matters, which has been prepared using media which is capable of securely recording certain information by means of magnetic disks, CD-ROMs or any other means equivalent thereto, is delivered.

3 前項各号に規定する方法は、次に規定する基準に適合するものでなければならない。

(3) The methods prescribed in the items of the preceding paragraph shall conform to the following standards:

一 目論見書被提供者が閲覧ファイル又は目論見書被提供者ファイルへの記録を出力することにより書面を作成できるものであること。

(i) that the method is one that enables a Prospectus Recipient to prepare a document by outputting the records in the Inspection File or the Prospectus Recipient File;

二 前項第一号イ、ハ及びニに規定する方法（目論見書被提供者の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記載事項を記録する方法を除く。）にあつては、記載事項を目論見書被提供者ファイル又は閲覧ファイルに記録する旨又は記録した旨を目論見書被提供者に対し通知するものであること。ただし、目論

見書被提供者が当該記載事項を閲覧していたことを確認したときはこの限りでない。

(ii) that with regard to the methods prescribed in item (i)(a), (c), and (d) of the preceding paragraph (excluding the method of recording the Stated Matters in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient), the method is one whereby the Prospectus Recipient is notified that the Stated Matters are to be recorded or have been recorded in the Prospectus Recipient File or the Inspection File; provided, however, that this shall not apply to cases where it is confirmed that the Prospectus Recipient has inspected said Stated Matters;

三 前項第一号ニに規定する方法にあつては、目論見書被提供者が閲覧ファイルを開覧するために必要な情報を目論見書被提供者ファイルに記録するものであること。

(iii) that with regard to the methods specified in item (i)(d) of the preceding paragraph, the method is one in which the information necessary for the Prospectus Recipient to inspect the Inspection File has been recorded in the Prospectus Recipient File;

四 前項第一号ハ又はニに規定する方法にあつては、次のいずれかに該当すること。

(iv) that with regard to the methods prescribed in item (i)(c) or (d) of the preceding paragraph, the method is one which falls under any of the following sub-items:

イ 当該目論見書の提供があつた時から五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があつたときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間。ロにおいて同じ。）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、目論見書被提供者の承諾（第一項に規定する方法による承諾をいう。）を得て前項第一号イ、ロ若しくは第二号に掲げる方法により交付する場合又は目論見書被提供者による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(a) the method is one in which the following matters cannot be deleted or altered for a period of five years from the time that the Prospectus was provided (if any complaints related to the Stated Matters have been raised within the time before the expiration date of such a period, until either the expiration date of such period or until the day when such complaint is settled, whichever comes later; the same shall apply in sub-item (b)); provided, however, that where the Stated Matters which are made available for public inspection are delivered in writing, where the Stated Matters will be delivered by the methods listed in item (i)(a), (b), or item (ii) of the preceding paragraph with the Consent (meaning the consent obtained by the method prescribed in paragraph (1)) of a Prospectus Recipient, or where there are instructions by the Prospectus Recipient to delete said Stated Matters, said Stated Matters may be deleted:

(1) 前項第一号ハに規定する方法については、目論見書被提供者ファイルに

記録された記載事項

1. with regard to the method prescribed in item (i)(c) of the preceding paragraph, the Stated Matters that are recorded in the Prospectus Recipient File; and

(2) 前項第一号ニに規定する方法については、閲覧ファイルに記録された記載事項

2. with regard to the method prescribed in item (i)(d) of the preceding paragraph, the Stated Matters that are recorded in the Inspection File.

ロ 当該目論見書の提供があつた時から五年間、目論見書被提供者から目論見書の交付の請求があつた場合に、前項第一号イ若しくは第二号に掲げる方法又は書面により記載事項を直ちに交付するものであること。

(b) the method is one in which the Stated Matters will immediately be delivered by the methods listed in item (i)(a) or item (ii) of the preceding paragraph or in writing, where a Prospectus Recipient has requested that a Prospectus be delivered thereto, within five years from the time that the Prospectus was provided.

五 前項第一号ニに規定する方法であつて、前号イに掲げる基準に該当する場合には、前号イの期間を経過するまでの間において、第三号の規定により目論見書被提供者が閲覧ファイルを検閲するために必要な情報を記録した目論見書被提供者ファイルと当該閲覧ファイルとを電気通信回線を通じて接続可能な状態を維持させること。ただし、閲覧の提供を受けた目論見書被提供者が接続可能な状態を維持させることについて不要である旨通知した場合はこの限りでない。

(v) that with regard to the method prescribed in item (i)(d) of the preceding paragraph, where such method falls under the criteria set forth in sub-item (a) of the preceding item, the method is one whereby the Prospectus Recipient File in which the information necessary for a Prospectus Recipient to inspect the Inspection File has been recorded pursuant to item (iii) and said Inspection File will be maintained as connectable via a telecommunications line until the period prescribed in sub-item (a) of the preceding paragraph has elapsed; provided, however, that this shall not apply where a Prospectus Recipient who has been given access to the files has given notice that it is not necessary to maintain such a connection.

4 第二項第一号の「電子情報処理組織」とは、目論見書提供者等の使用に係る電子計算機と、目論見書被提供者ファイルを備えた目論見書被提供者等又は目論見書提供者等の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The term "Electronic Data Processing System" as used in paragraph (2)(i) means an electronic data processing system that links a computer used by a Prospectus Provider, etc. and a computer used by a Prospectus Recipient, etc. or Prospectus Provider, etc. on which a Prospectus Recipient File is stored, via a telecommunications line.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The type and contents of the method that are to be indicated pursuant to the provisions of paragraph (1) shall be the following matters:

一 第二項各号に規定する方法のうち目論見書提供者が使用するもの

(i) among the methods prescribed in the items of paragraph (2), the one that is used by the Prospectus Provider; and

二 ファイルへの記録の方式

(ii) the format in which the matters have been recorded in the file.

6 第一項の規定による承諾を得た目論見書提供者は、当該目論見書被提供者から書面又は電磁的方法により電磁的方法による提供を受けない旨の申出があつたときは、当該目論見書被提供者に対し、記載事項の提供を電磁的方法によつてしてはならない。ただし、当該目論見書被提供者が再び同項の規定による承諾をした場合は、この限りでない。

(6) When the Prospectus Recipient states, in writing or by Electromagnetic Means, to the effect that he/she will not accept the Stated Matters by Electromagnetic Means, a Prospectus Provider who had obtained consent under paragraph (1) shall not provide the Stated Matters to said Prospectus Recipient by Electromagnetic Means; provided, however, that this shall not apply where said Prospectus Recipient has given his/her consent again under that paragraph.

(法第二十三条の十三第二項又は第五項の規定により交付しなければならない書面の交付に係る情報通信の技術を利用する方法)

(Method That Makes Use of Information and Communications Technology for the Delivery of Documents That Are to Be Delivered Pursuant to the Provisions of Article 23-13(2) or (5) of the Act)

第二十三条の三 法第二十七条の三十の九第二項（法第二十三条の十四第二項の規定により交付しなければならない書面を除く。次項において同じ。）において法第二十七条の三十の九第一項を準用する場合の内閣府令で定める場合は、同条第二項に規定する書面に記載すべき事項（以下この条において「記載事項」という。）を提供しようとする者（以下この条において「文書交付者」という。）において、第五項で定めるところにより、あらかじめ、書面の交付を受けるべき者（以下この条において「文書被交付者」という。）に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を示し、書面又は電磁的方法による承諾を得ている場合とする。

Article 23-3 (1) The cases specified by a Cabinet Office Ordinance where Article 27-30-9(1) of the Act is applied mutatis mutandis pursuant to Article 27-30-9(2) of the Act (excluding the documents that are to be delivered pursuant to the provisions of Article 23-14(2) of the Act; the same shall apply in the following paragraph), shall be where a person who seeks to provide the matters that should be stated (hereinafter referred to as the "Stated Matters" in this Article) in the document prescribed in Article 27-30-9(2) of the Act (hereinafter

such person shall be referred to as the "Document Deliverer" in this Article), has indicated in advance the type and contents of the methods listed in the items of the following paragraph (hereinafter referred to as the "Electromagnetic Means" in this Article) to a person who is to receive such documents (hereinafter such person shall be referred to as the "Document Recipient" in this Article) pursuant to paragraph (5), and has obtained approval therefrom in writing or by Electromagnetic Means.

2 法第二十七条の三十の九第二項において同条第一項を準用する場合の内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by a Cabinet Office Ordinance where Article 27-30-9(1) of the Act is applied mutatis mutandis pursuant to paragraph (2) of that Article, shall be the following means:

一 電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) a method listed in sub-item (a) or sub-item (b), from among the methods that make use of an Electronic Data Processing System:

イ 文書交付者の使用に係る電子計算機と文書被交付者の使用に係る電子計算機とを接続する電気通信回線を通じて記載事項を送信し、文書被交付者の使用に係る電子計算機に備えられたファイルに記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、文書交付者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) a method whereby the Stated Matters are transmitted via a telecommunications line that links the computer used by the Document Deliverer and the computer used by the Document Recipient, and whereby said Stated Matters are recorded in a file that is stored on the computer used by the Document Recipient (where the Document Recipient consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one whereby it is recorded to that effect in a file that is stored on the computer used by the Document Deliverer); or

ロ 文書交付者の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて文書被交付者の閲覧に供し、当該文書被交付者の使用に係る電子計算機に備えられたファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあつては、文書交付者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) a method whereby the Stated Matters that have been recorded in a file that is stored on the computer used by the Document Deliverer are offered to the Document Recipient for inspection via a telecommunications line, and whereby said Stated Matters are recorded in a file that is stored on the computer used by said Document Recipient (where the Document Recipient

consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by Electromagnetic Means, the relevant method shall be one whereby it is recorded to that effect in a file that is stored on the computer used by the Document Deliverer).

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもつて調製するファイルに記載事項を記録したものを交付する方法

(ii) a method whereby a file containing the Stated Matters that has been prepared using media which is capable of securely recording certain information by means of magnetic disks, CD-ROMs, or any other means equivalent thereto, is delivered.

3 前項各号に掲げる方法は、文書被交付者がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(3) The methods listed in the items of the preceding paragraph shall be methods that enable a Document Recipient to prepare a document by outputting the records in the file.

4 第二項第一号の「電子情報処理組織」とは、文書交付者の使用に係る電子計算機と、文書被交付者の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The term "Electronic Data Processing System" as used in paragraph (2)(i) means an electronic data processing system that connects the computer used by the Document Deliverer and the computer used by the Document Recipient via a telecommunications line.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The type and contents of the method that are to be indicated pursuant to the provisions of paragraph (1) shall be the following matters:

一 第二項各号に規定する方法のうち文書交付者が使用するもの

(i) among the methods prescribed in the items of paragraph (2), the one that is used by the Document Deliverer; and

二 ファイルへの記録の方式

(ii) the format in which the matters have been recorded in the file.

6 第一項の規定による承諾を得た文書交付者は、当該文書被交付者から書面又は電磁的方法により電磁的方法による提供を受けない旨の申出があつたときは、当該文書被交付者に対し、記載事項の提供を電磁的方法によつてしてはならない。ただし、当該文書被交付者が再び同項の規定による承諾をした場合は、この限りでない。

(6) When the Document Recipient states, in writing or by Electromagnetic Means, to the effect that he/she will not be provided with the Stated Matters by Electromagnetic Means, a Document Deliverer who had obtained consent under paragraph (1) shall not provide the Stated Matters to said Document Recipient by Electromagnetic Means; provided, however, that this shall not apply where

said Document Recipient has given his/her consent again under that paragraph.

(法第二十三条の十四第二項の規定により交付しなければならない書面の交付に係る情報通信の技術を利用する方法の規定の準用)

(Mutatis Mutandis Application of a Method That Makes Use of Information and Communications Technology for the Delivery of Documents That Are to Be Delivered Pursuant to the Provisions of Article 23-14(2) of the Act)

第二十三条の四 第二十三条の二の規定（同条第二項第一号ニ並びに同条第三項第三号、第四号ロ及び第五号を除く。）は、法第二十七条の三十の九第二項（法第二十三条の十四第二項の規定により交付しなければならない書面に限る。）において同条第一項を準用する場合について準用する。この場合において、第二十三条の二第三項第四号中「当該目論見書の提供があつた時から」を「当該記載事項に掲げられた取引を最後に行つた日以後」と読み替えるものとする。

Article 23-4 The provisions of Article 23-2 (excluding paragraph (2)(i)(d) of that Article, and paragraph (3)(iii), (iv)(b), and (v) of that Article) shall apply mutatis mutandis to where Article 27-30-9(1) of the Act is applied mutatis mutandis pursuant to paragraph (2) of that Article (limited to documents that are to be delivered pursuant to the provisions of Article 23-14(2) of the Act). In this case, the phrase "from the time when the Prospectus was provided" in Article 23-2(3)(iv) shall be deemed to be replaced with "from the final day when the transaction referred to in the Stated Matters was conducted."