

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

Cabinet Office Ordinance on Disclosure Required for Tender Offer for Listed Share Certificates, etc. by Issuer

(平成六年九月十九日大蔵省令第九十五号)

(Ordinance of the Ministry of Finance No. 95 of September 19, 1994)

証券取引法（昭和二十三年法律第二十五号）第二十七条の二十二の二第二項において準用する第二十七条の三、第二十七条の六第一項及び第二項、第二十七条の七第一項及び第二項、第二十七条の八第一項、第二項、第七項、第八項及び第十一項、第二十七条の九、第二十七条の十一第二項及び第三項、第二十七条の十三第一項、第二項及び第五項並びに第二十七条の十四、第二十七条の二十二の二第三項において準用する第二十七条の三第四項、第二十七条の二十二の二第六項において準用する第二十七条の七第一項及び第二項、第二十七条の二十二の二第七項において準用する第二十七条の八第一項、第二項及び第三項第三号、第二十七条の二十二の三第一項及び第二項並びに同条第四項において準用する第二十七条の八第八項並びに証券取引法施行令（昭和四十年政令第三百二十一号）第十四条の三の三第四項第一号及び第十四条の三の八の規定に基づき、並びに同法を実施するため、発行者である会社による上場等株券の公開買付けの開示に関する省令を次のように定める。

Pursuant to the provisions of Article 27-3, Article 27-6, paragraphs (1) and (2), Article 27-7, paragraphs (1) and (2), Article 27-8, paragraphs (1), (2), (7), (8), and (11), Article 27-9, Article 27-1, paragraphs 1 (2) and (3), Article 27-13, paragraphs (1), (2), and (5), and Article 27-14 as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2), Article 27-3, paragraph (4) as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (3), Article 27-7, paragraphs (1) and (2) as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (6), Article 27-8, paragraphs (1), (2), and (3), item (iii) as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (7), Article 27-22-3, paragraphs (1) and (2), and Article 27-8, paragraph (8) as applied mutatis mutandis pursuant to Article 27-22-3, paragraph (4) of the Securities and Exchange Act (Act No. 25 of 1948) and Article 14-3-3, paragraph (4), item (i) and Article 14-3-8 of the Order for Enforcement of the Securities and Exchange Act (Cabinet Order No. 321 of 1965), and for the purpose of enforcement of that Act, the Ministerial Ordinance on the disclosure required for a tender offer for listed share certificates, etc. by a company which is the issuer is 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 金融商品取引業者 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。）第二条第九項に規定する金融商品取引業者（法第二十八条第一項に規定する第一種金融商品取引業を行う者に限る。）をいう。

(i) Financial Services Provider: a Financial Services Provider as defined in Article 2, paragraph (9) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") (limited to a person engaged in Type I Financial Instruments Business defined in Article 28, paragraph (1) of the Act).

二 上場株券等 法第二十四条の六第一項に規定する上場株券等をいう。

(ii) Listed Share Certificates, etc.: Listed Share Certificates, etc. as defined in Article 24-6, paragraph (1) of the Act.

二の二 株券預託証券 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。）第四条の三第二項に規定する有価証券をいう。

(ii)-2 Depository Receipt for Share Certificates: the Securities set forth in Article 4-3, paragraph (2) of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order").

三 銀行等 法第二十七条の二十二の二第二項において準用する法第二十七条の二第四項に規定する銀行等をいう。

(iii) Bank, etc.: a Bank, etc. as defined in Article 27-2, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.

三の二 買付け等 法第二十七条の二十二の二第一項に規定する買付け等をいう。

(iii)-2 Purchase, etc.: a Purchase etc. as defined in Article 27-22-2, paragraph (1) of the Act.

四 公開買付開始公告 法第二十七条の二十二の二第二項において準用する法第二十七条の三第二項に規定する公告をいう。

(iv) Public Notice for Commencing Tender Offer: a public notice as defined in Article 27-3, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.

五 公開買付者 法第二十七条の二十二の二第二項において準用する法第二十七条の三第二項に規定する公開買付者をいう。

(v) Tender Offeror: a Tender Offeror as defined in Article 27-3, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.

六 公開買付届出書 法第二十七条の二十二の二第二項において準用する法第二十七

- 条の三第二項に規定する書類及び添付書類をいう。
- (vi) **Tender Offer Statement:** the document and documents to be attached thereto as defined in Article 27-3, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.
- 七 買付条件等 法第二十七条の二十二の二第二項において準用する法第二十七条の三第二項第一号に規定する買付条件等をいう。
- (vii) **Terms of Purchase, etc.:** the Terms of Purchase, etc. as defined in Article 27-3, paragraph (2), item (i) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.
- 八 公開買付期間 法第二十七条の二十二の二第二項において準用する法第二十七条の五に規定する公開買付期間をいう。
- (viii) **Tender Offer Period:** a Tender Offer Period as defined in Article 27-5 of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.
- 九 公開買付説明書 法第二十七条の二十二の二第二項において準用する法第二十七条の九第一項に規定する公開買付説明書をいう。
- (ix) **Tender Offer Explanation:** a Tender Offer Explanation as defined in Article 27-9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.
- 十 公開買付撤回届出書 法第二十七条の二十二の二第二項において準用する法第二十七条の十一第三項に規定する公開買付撤回届出書をいう。
- (x) **Written Tender Offer Withdrawal Notice:** a Written Tender Offer Withdrawal Notice as defined in Article 27-11, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.
- 十一 応募株主等 法第二十七条の二十二の二第二項において準用する法第二十七条の十二第一項に規定する応募株主等をいう。
- (xi) **Tendering Shareholder, etc.:** a Tendering Shareholder, etc. as defined in Article 27-12, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.
- 十二 応募上場株券等 応募株主等が公開買付けに応じて売付け等をした上場株券等をいう。
- (xii) **Listed Share Certificates, etc. Offered for Sale:** Listed Share Certificates, etc. for which a Tendering Shareholder, etc. has made sales, etc. in response to a Tender Offer.
- 十三 公開買付報告書 法第二十七条の二十二の二第二項において準用する法第二十七条の十三第二項に規定する公開買付報告書をいう。
- (xiii) **Tender Offer Report:** a Tender Offer Report as defined in Article 27-13, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.
- 十四 あん分比例方式 法第二十七条の二十二の二第二項において準用する法第二十

七条の十三第五項に規定するあん分比例の方式をいう。

(xiv) Pro Rata Method: the Pro Rata Method as defined in Article 27-13, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.

十五 電子公告アドレス 令第十四条の三の四第一項第一号に規定する措置をとるために使用する開示用電子情報処理組織（法第二十七条の三十の二に規定する開示用電子情報処理組織をいう。）のうち当該措置をとるための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧することができるものをいう。

(xv) Internet Address for Electronic Public Notices: characters, marks or other codes, or any combination thereof which are assigned for the identification, on the Internet, of the part of Electronic Data Processing System for Disclosure (meaning the Electronic Data Processing System for Disclosure as defined in Article 27-30-2 of the Act) used to take the measures set forth in Article 14-3-4, paragraph (1), item (i) of the Order and which allow the person who receives information to inspect the details of such information by the input thereof in the computer used by such person.

(買付け等の通知書の記載事項等)

(Matters to be Stated, etc. in the Written Notice for Purchase, etc.)

第二条 令第十四条の三の三第五項第一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 2 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 14-3-3, paragraph (5), item (i) of the Order, are the following matters:

一 公開買付者の名称及び所在地

(i) the name and location of the Tender Offeror;

二 公開買付けにより買付け等をする上場株券等に係る株式の種類、応募上場株券等の数の合計、買付け等をする上場株券等の数の合計及び返還する上場株券等の数の合計

(ii) the class of shares pertaining to the Listed Share Certificates, etc. for which Purchase, etc. is to be made through tender offer, the total number of Listed Share Certificates, etc. Offered for Sale, the total number of Listed Share Certificates, etc. for which Purchase, etc. is to be made, and the total number of Listed Share Certificates, etc. to be returned;

三 応募上場株券等の一部の買付け等を行わない場合にはその理由

(iii) when the Purchase, etc. is not be conducted for part of the Listed Share Certificates, etc. Offered for Sale, the reason therefor;

四 当該通知書に係る応募株主等に関する事項のうち次に掲げるもの

(iv) the following matters concerning the Tendering Shareholder, etc. related to the written notice:

イ 応募上場株券等に係る株式の種類、応募上場株券等の数、買付け等をする上場株券等の数、買付け等の価格及び買付け等の代金（有価証券その他の金銭以外のもの（以下「有価証券等」という。）をもって買付け等の対価とする場合（法第二十七条の二十二の二第一項第二号に掲げる買付け等の場合に限る。）には、当該有価証券等の種類及び数）

(a) the class of shares pertaining to Listed Share Certificates, etc. Offered for Sale, the number of Listed Share Certificates, etc. Offered for Sale, the number of Listed Share Certificates, etc. for which Purchase, etc. is to be made, the price of Purchase, etc., and the amount paid for Purchase, etc. (when Securities and anything other than money (hereinafter collectively referred to as "Securities, etc.") are to be delivered as the consideration of the Purchase, etc. (limited to the case of a Purchase, etc. as set forth in Article 27-22-2, paragraph (1), item (ii) of the Act), the class and number of such Securities, etc.);

ロ あん分比例方式により買付け等をする場合における買付け等をする上場株券等の数の計算方法

(b) when Purchase, etc. is conducted through the Pro Rata Method, the method of calculating the number of Listed Share Certificates, etc. for which the Purchase, etc. is to be made; and

ハ 返還する上場株券等に係る株式の種類及び数並びに返還の方法

(c) the class and number of shares pertaining to the Listed Share Certificates, etc. to be returned and the method thereof.

五 買付け等の決済をする金融商品取引業者又は銀行等の名称及び所在地並びに決済の開始日、方法及び場所

(v) the name and location of the Financial Services Provider or Bank, etc. which settles the Purchase, etc. and the commencement date, method, and place of settlement.

2 前項に掲げる事項は、第一号様式により記載しなければならない。

(2) The matters referred to in the preceding paragraph must be stated in Form 1.

3 令第十四条の三の三第六項に規定する内閣府令で定める場合は、公開買付者において、第七項で定めるところにより、あらかじめ、応募株主等に対し、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。

(3) The case specified by a Cabinet Office Ordinance, referred to in Article 14-3-3, paragraph (6) of the Order, is to be the case where the Tender Offeror has indicated in advance the type and contents of the methods set forth in the items of the following paragraph (hereinafter referred to as "Electromagnetic Means" in this Article) to the Tendering Shareholder, etc. pursuant to the provisions of paragraph (7), and obtained consent therefrom in writing or by Electromagnetic Means.

4 令第十四条の三の三第六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。

(4) The method specified by a Cabinet Office Ordinance, referred to in Article 14-3-3, paragraph (6) of the Order, is to be any of the following methods:

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) the method using an Electronic Data Processing System that are listed in sub-item (a) or sub-item (b):

イ 公開買付者の使用に係る電子計算機と応募株主等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送信し、受信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

(a) the method of transmitting the matters via a telecommunications line which links the computer used by a Tender Offeror and the computer used by a Tendering Shareholder, etc. and recording them in a file stored on the computer used by the recipient; or

ロ 公開買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通知書に記載すべき事項を電気通信回線を通じて応募株主等の閲覧に供し、当該応募株主等の使用に係る電子計算機に備えられたファイルに当該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っては、公開買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) the method of offering the matters to be stated in the written notice which are recorded in a file stored on the computer used by the Tender Offeror to the Tendering Shareholder, etc. for inspection via a telecommunications line and recording the matters in a file stored on the computer used by the Tendering Shareholder, etc. (if the Tendering Shareholder, etc. gives consent to receive the provision of the matters by Electromagnetic Means or gives notice to the effect that the Tendering Shareholder, etc. is not to receive the provision of the matters by such means, the method of recording to that effect in a file stored on the computer used by the Tender Offeror).

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って調製するファイルに通知書に記載すべき事項を記録したものを交付する方法

(ii) the method of delivering a file recording the matters to be stated in the written notice that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

5 前項各号に掲げる方法は、応募株主等がファイルへの記録を出力することによる書面を作成することができるものでなければならない。

(5) The methods set forth in the items of the preceding paragraph must be those that enable the Tendering Shareholder, etc. to prepare the document by outputting the records in the file.

6 第四項第一号の「電子情報処理組織」とは、公開買付者の使用に係る電子計算機と、応募株主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" as used in paragraph (4), item (i) means an electronic data processing system that links the computer used by a Tender Offeror and the computer used by a Tendering Shareholder, etc. via a telecommunications line.

7 第三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。

(7) The types and contents of the method to be indicated pursuant to the provision of paragraph (3) are to be the following matters:

一 第四項各号に規定する方法のうち公開買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 Tender Offeror; and

二 ファイルへの記録の方式

(ii) the method of recording into a file.

8 第三項に規定する承諾を得た公開買付者は、当該応募株主等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ったときは、当該応募株主等に対し、当該通知書に記載すべき事項の提供を電磁的方法によってしてはならない。ただし、当該応募株主等が再び同項に規定する承諾をした場合は、この限りでない。

(8) When the Tendering Shareholder, etc. states, in writing or by Electromagnetic Means, to the effect that the Tendering Shareholder, etc. is not to receive the provision of the matters by Electromagnetic Means, the Tender Offeror who had obtained consent under paragraph (3) must not provide the matters to be stated in the written notice to such Tendering Shareholder, etc. by Electromagnetic Means; provided, however, that this does not apply to cases where the Tendering Shareholder, etc. gives the consent specified in that paragraph again.

(公告の方法)

(Method of Public Notices)

第三条 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二十七条の二十二の二第二項において準用する法第二十七条の三第一項の規定による公告を電子公告（令第十四条の三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の規定は法第二十七条の二十二の二第二項において準用する法第二十七条の三第一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「第五号様式」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「公開買付届出書を」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（企業内容等の開示に関する内閣府令（昭和四十八年大蔵省令第五号）第十七条の五第一項、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）第九条第一項及び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、同条第三項から第五項までの規定中「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 3 (1) The provisions of Article 1 of the Cabinet Office Ordinance on Special Provisions, etc. for Procedures by Use of an Electronic Data Processing System for Disclosure (Cabinet Office Ordinance No. 45 of 2002; hereinafter referred to as "Ordinance on Electronic Procedures" in this paragraph) apply mutatis mutandis to a person who gives public notice under Article 27-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act by way of Electronic Public Notice (meaning an Electronic Public Notice as defined in Article 14-3-4, paragraph (1), item (i) of the Order; the same applies hereinafter) and the provisions of Article 2 of the Ordinance on Electronic Procedures apply mutatis mutandis to a person who gives a public notice under Article 27-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act by way of Electronic Public Notice. In this case, the phrase "shall input the matters to be entered in cases where Electronic Disclosure Procedures or Discretionary Electronic Disclosure Procedures are conducted in writing with an input/output device (meaning input/output device referred to in Article 14-10, paragraph (1) of the Order; the same shall apply hereinafter) used by the person who conducts said Electronic Disclosure Procedures or said Discretionary Electronic Disclosure Procedures based on a method by which said input/output device and the computer referred to in Article 27-30-2 of the Act can be connected by inputting an identification number and security number and using electric telecommunication lines, and by which input can be performed from the input/output device; provided, however, that among said matters, the signature and seal may be omitted " in Article 1 of the Ordinance on Electronic Procedures is deemed to be replaced with "must conduct such procedures by the method of connecting the input/output device (meaning input/output device referred to in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person who conducts said Electronic Disclosure

Procedures or said Discretionary Electronic Disclosure Procedures based on a method by which said input/output device and the computer referred to in Article 27-30-2 of the Act can be connected by inputting an identification number and security number and using electric telecommunication lines, and by which input can be performed from the input/output device", the phrase "shall submit a document prepared by using Form 1 (limited to those stating the number acquired by connecting the input/output device used by said person making the notification and the computer referred to in Article 27-30-2 of the Act by a telecommunication line and by inputting matters to be stated in Form 1 and other matters; hereinafter referred to as the 'Electronic Disclosure System Notice') to the Director-General of the Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau to whom such notification is to be submitted in cases where said Electronic Disclosure Procedures or Discretionary Electronic Disclosure Procedures are conducted in writing (hereinafter collectively referred to as the 'Director-General of a Local Finance Bureau, etc.')." in Article 2, paragraph (1) of the Ordinance on Electronic Procedures is deemed to be replaced with "must submit a document prepared by using Form 5 (limited to those stating the number acquired by connecting the input/output device used by said person making the notification and the computer referred to in Article 27-30-2 of the Act by a telecommunication line and by inputting matters to be stated in Form 5 and other matters; hereinafter referred to as the 'Written Notice of an Electronic Public Notice') to 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 a Local Finance Bureau, etc.') to whom the Tender Offer Statement is to be submitted; provided, however, that this does not apply to cases where the notification under Article 2, paragraph (1) of the Cabinet Office Ordinance on Special Provisions, etc. for Procedures by Use of an Electronic Data Processing System for Disclosure (including the cases where it is applied mutatis mutandis pursuant to Article 17-5, paragraph (1) of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, etc. (Ordinance of the Ministry of Finance No. 5 of 1973), Article 9, paragraph (1) of the Cabinet Office Ordinance on the Disclosure Required for Tender Offer for Share Certificates, etc. by Person Other than Issuer (Ordinance of the Ministry of Finance No. 38 of 1990) and Article 27-5, paragraph (1) of the Cabinet Office Ordinance on Disclosure of Information, etc. on Regulated Securities (Ordinance of the Ministry of Finance No. 22 of 1993)) has been already given", the term "Electronic Disclosure System Notice" in Article 2, paragraph (2) of the Ordinance on Electronic Procedures is 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 is deemed to be replaced with "Electronic Public Notice", and the term "Electronic Disclosure System Notice" in paragraph (3) to paragraph (5) inclusive of that Article is deemed to be replaced with "Written Notice of an Electronic Public Notice."

2 令第十四条の三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開買付開始公告をする場合には、次に掲げる日刊新聞紙の二以上を含む日刊新聞紙に掲載して行わなければならない。ただし、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場合は一以上とすることができる。

(2) When a Public Notice for Commencing Tender Offer is given by publication in a daily newspaper pursuant to the provisions of Article 14-3-4, paragraph (1), item (ii) of the Order, such public notice must be given by publication in daily newspapers, including two or more of the following daily newspapers; provided, however, that in case of a publication in a daily newspaper that publishes matters on current affairs nationwide, such public notice may be given by the publication in one or more daily newspapers.

一 時事に関する事項を掲載する日刊新聞紙

(i) a daily newspaper which publishes matters on current affairs; or

二 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

(ii) a daily newspaper that reports on general industrial and economic matters.

3 令第十四条の三の四第一項本文に規定する公告（法第二十七条の二十二の二第二項において準用する法第二十七条の三第一項を除く。）は、これらの公告に係る公開買付開始公告が電子公告による公告によって行われる場合には電子公告により、日刊新聞紙に掲載する方法による公告によって行われる場合には当該公告を掲載した日刊新聞紙により行わなければならない。ただし、令第十四条の三の四第五項において準用する令第四条の二の四第三項の規定により公告をする場合は、この限りでない。

(3) The public notice set forth in the main clause of Article 14-3-4, paragraph (1) of the Order (excluding Article 27-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act) must be given by way of an Electronic Public Notice when the Public Notice for Commencing Tender Offer pertaining to such a public notice is given by way of an Electronic Public Notice and must be given by publication in daily newspapers which published said public notice when the Public Notice for Commencing Tender Offer pertaining to such a public notice is given by publication in daily newspapers; provided, however, that this does not apply to cases where the public notice is given pursuant to the provision of Article 4-2-4, paragraph (3) of the Order as applied mutatis mutandis pursuant to Article 14-3-4, paragraph (5) of the Order.

(公告をした旨の日刊新聞紙への掲載)

(Publication in a Daily Newspaper to the Effect that Public Notice Has Been Given)

第三条の二 令第十四条の三の四第三項の規定により日刊新聞紙に掲載する場合には、公告をした者の商号又は名称、公告をした旨、電子公告アドレスその他必要な事項を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して行わなければならない。

Article 3-2 When giving public notice in daily newspapers pursuant to Article 14-3-4, paragraph (3) of the Order, the public notice must be given by publishing the trade name or name of the person who has given the public notice, to the effect that the public notice has been given, the Internet Address for Electronic Public Notices, and any other necessary matters 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. When Public Notice Cannot Be Given by Way of Electronic Public Notice)

第三条の三 令第十四条の三の四第五項において準用する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関東財務局長に提出しなければならない。

Article 3-3 (1) A person who intends to obtain the approval under Article 4-2-4, paragraph (3) of the Order as applied mutatis mutandis pursuant to Article 14-3-4, paragraph (5) of the Order must submit a document containing the following matters to the Director-General of the Kanto Local Finance Bureau.

一 公告をする者の商号又は名称

(i) the trade name or name of the person to give 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 head office or principal office of the person to give 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 an 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 an Electronic Public Notice.

2 令第十四条の三の四第五項において準用する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 method specified by a Cabinet Office Ordinance, referred to in Article 4-2-4, paragraph (3) of the Order as applied mutatis mutandis pursuant to Article 14-3-4, paragraph (5) of the Order, is to be any of the following:

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) the publication in a daily newspaper that publishes matters on current affairs nationwide; and

二 金融庁長官が指定する方法

(ii) the method designated by the Commissioner of the Financial Services

Agency.

(公告の中断の内容の公告)

(Public Notice on Details of Interruption of a Public Notice)

第三条の四 令第十四条の三の四第五項において準用する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 3-4 In cases of giving public notice on the details of the interruption of a public notice pursuant to the provision of Article 4-2-4, paragraph (4), item (iii) of the Order as applied mutatis mutandis pursuant to Article 14-3-4, paragraph (5) of the Order, public notice of the following matters is to be given in said public notice in which the interruption occurred:

一 公告の中断が生じた期間

(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.

(公開買付開始公告の訂正公告等の方法等)

(Method, etc. of Public Notice of Amendment, etc. to Public Notice for Commencing Tender Offer)

第三条の五 法第二十七条の二十二の二第二項において準用する法第二十七条の七第一項及び第二項並びに法第二十七条の八第八項、法第二十七条の二十二の二第六項において準用する法第二十七条の七第一項及び第二項並びに法第二十七条の二十二の三第四項において準用する法第二十七条の八第八項の規定による公告（以下この条において「公開買付開始公告の訂正公告等」という。）は、これらの公告に係る公開買付開始公告が電子公告による公告をする場合には電子公告により、日刊新聞紙に掲載する方法により公告をする場合には当該公告を掲載した日刊新聞紙により行わなければならない。

Article 3-5 (1) The public notice specified in the provisions of Article 27-7, paragraphs (1) and (2) and Article 27-8, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, Article 27-7, paragraphs (1) and (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (6) of the Act, and Article 27-8, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27-22-3, paragraph (4) of the Act (hereinafter referred to as "Public Notice of Amendment, etc. to a Public Notice for Commencing Tender Offer" in this Article) must be given by way of an Electronic Public Notice if the Public Notice for Commencing Tender Offer pertaining to such public notice is to be given by way of an Electronic Public Notice and must be given by publication in the daily newspapers which published the public notice when the public notice is to be given by publication in daily newspapers.

- 2 公開買付開始公告の訂正公告等を電子公告により行う者は、当該公告をした後、遅滞なく、次に掲げる事項を、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して行わなければならない。
- (2) A person who gives a Public Notice of Amendment, etc. to a Public Notice for Commencing Tender Offer by way of an Electronic Public Notice must, without delay after giving the public notice, publish the following matters in daily newspapers that publish matters on current affairs nationwide:
- 一 公告をした日
(i) the day on which the public notice was given;
 - 二 電子公告アドレス
(ii) the Internet Address for Electronic Public Notices; and
 - 三 その他必要な事項
(iii) any other necessary matters.
- 3 公開買付開始公告の訂正公告等を行う者は、電気通信回線の故障その他の事由により当該電子公告による公告をすることができない場合には、第三条の三の規定に準じて同条第一項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しなければならない。
- (3) A person who gives a Public Notice of Amendment, etc. to a Public Notice for Commencing Tender Offer must, when such person is unable to give the public notice by way of an Electronic Public Notice due to a fault in telecommunications line or any other cause, submit a document containing the matters set forth in the items of Article 3-3, paragraph (1) to the Director-General of the Kanto Local Finance Bureau in accordance with the provisions of Article 3-3.
- 4 公開買付開始公告の訂正公告等を電子公告により行う者は、公開買付期間の末日までの間、継続して電子公告をしなければならない。
- (4) A person who gives a Public Notice of Amendment, etc. to a Public Notice for Commencing Tender Offer by way of an Electronic Public Notice must continue to give said Electronic Public Notice until the last day of the Tender Offer Period.
- 5 前項の規定にかかわらず、同項の規定により電子公告による公告をしなければならない期間（第二号において「公告期間」という。）中公告の中断（不特定多数の者が提供を受けることができる状態に置かれた情報がその状態に置かれないこととなったこと又はその情報がその状態に置かれた後改変されたことをいう。以下この項において同じ。）が生じた場合において、次のいずれにも該当するときは、その公告の中断は、当該公告の効力に影響を及ぼさない。
- (5) Notwithstanding the provisions of the preceding paragraph, if an Interruption of a Public Notice (meaning that the information which was being made available to many and unspecified persons is no longer being made available, or that such information has been altered after having been made available to many and unspecified persons; hereinafter the same applies in this paragraph)

occurs during the period in which public notice by way of an Electronic Public Notice is to be given pursuant to the provisions of that paragraph (such period is referred to as the "Public Notice Period" in item (ii)), if all of the following conditions are met, such an Interruption of a Public Notice does not affect the effects of such a public notice:

一 公告の中断が生ずることにつき電子公告による公告をする者が善意でかつ重大な過失がないこと又は電子公告による公告をする者に正当な事由があること。

(i) with regard to the occurrence of the Interruption of a Public Notice, the person who gives the public notice by way of an Electronic Public Notice has acted in good faith and without gross negligence, or such person has justifiable grounds;

二 公告の中断が生じた時間の合計が公告期間の十分の一を超えないこと。

(ii) the total time during which the Interruption of a Public Notice occurred does not exceed one-tenth of the Public Notice Period; and

三 電子公告による公告をする者が公告の中断が生じたことを知った後速やかにその旨、公告の中断の期間並びに公告の中断の原因となった理由を公告したこと。

(iii) promptly after learning about the occurrence of the Interruption of a Public Notice, the person who gives the public notice by way of Electronic Public Notice has given a public notice to that effect, including of the period in which the Interruption of a Public Notice occurred, and of the cause of the Interruption of a Public Notice.

(公開買付開始公告の掲載事項)

(Matters to be Published in a Public Notice for Commencing Tender Offer)

第四条 法第二十七条の二十二の二第二項において準用する法第二十七条の三第一項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 4 The matters specified by a Cabinet Office Ordinance, referred to in Article 27-3, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be the following matters:

一 公開買付者の名称及び所在地

(i) the name and location of the Tender Offeror;

二 公開買付けにより上場株券等の買付け等を行う旨

(ii) a statement to the effect that the Purchase, etc. of Listed Share Certificates, etc. is to be conducted through a tender offer;

三 公開買付けの目的

(iii) the purpose of the tender offer;

四 次に掲げるいずれかの事項

(iv) any of the following matters:

イ 公開買付けに係る自己の株式の取得についての会社法（平成十七年法律第八十六号）第百五十六条第一項（同法第百六十五条第三項の規定により読み替えて適用する場合を含む。）の規定による株主総会の決議の内容又は取締役会の決議の

内容並びにそれに基づいて既に関付等を行った上場株券等に係る株式の種類、数及び価額の総額

(a) the details of the resolution of a shareholders meeting under Article 156, paragraph (1) of the Companies Act (Act No. 86 of 2005) (including the cases where it is applied by replacing certain terms pursuant to the provision of Article 165, paragraph (3) of that Act) or the details of the resolution of a board of directors with regard to acquisition of the company's own shares pertaining to the tender offer and the class, number, and total value of shares pertaining to the Listed Share Certificates, etc. for which Purchase, etc. has been already made thereunder;

ロ 上場株券等の発行者である外国会社（以下「外国会社」という。）による公開買付けに係る自己の株式の取得についての取締役会又は株主総会の決議の内容及びそれに基づいて既に関付等を行った上場株券等に係る株式の種類、数及び価額の総額

(b) the details of the resolution of a board of directors or a shareholders meeting with regard to acquisition of the foreign company's own shares pertaining to a tender offer conducted by a Foreign Company which is the issuer of Listed Share Certificates, etc., (hereinafter simply referred to as the "Foreign Company") and the class, number, and total value of shares pertaining to the Listed Share Certificates, etc. for which Purchase, etc. has been already made thereunder;

五 公開買付けの内容に関する事項のうち次に掲げるもの

(v) the following matters concerning the contents of the tender offer:

イ 買付け等を行う上場株券等に係る株式の種類

(a) the class of shares pertaining to Listed Share Certificates, etc. for which Purchase, etc. is to be made;

ロ 買付け等の期間、買付け等の価格及び買付予定の上場株券等の数

(b) the period of Purchase, etc., price for Purchase, etc., and number of Listed Share Certificates, etc. planned to be purchased;

ハ 買付け等の申込みに対する承諾又は売付け等の申込みの方法及び場所

(c) the method and place of acceptance of the offer for Purchase, etc. or offer for sales, etc.;

ニ 買付け等の決済をする金融商品取引業者又は銀行等の名称、決済の開始日、方法及び場所並びに上場株券等の返還方法

(d) the name of the Financial Services Provider or Bank, etc. that settles the Purchase, etc. and the commencement date, the method, and the place of settlement as well as the method of returning Listed Share Certificates, etc.; and

ホ その他買付け等の条件及び方法

(e) other conditions and methods of Purchase, etc.

六 公開買付け届出書の写しを縦覧に供する場所

(vi) the place where a copy of the Tender Offer Statement is to be made available for public inspection.

(外国会社の代理人)

(Agent of a Foreign Company)

第四条の二 外国会社は、公開買付けに関し、法第二十七条の二十二の二第二項において準用する法第二十七条の三第二項の規定により公開買付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、当該公開買付け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。

Article 4-2 When a Foreign Company submits a Tender Offer Statement pursuant to the provisions of Article 27-3, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act with regard to a tender offer, the Foreign Company must appoint a person who has an address in Japan and who has the authority to represent the Foreign Company for any acts concerning the tender offer.

(公開買付届出書の記載内容等)

(Contents of the Statements, etc. in Tender Offer Statement)

第五条 法第二十七条の二十二の二第二項において準用する法第二十七条の三第二項の規定により公開買付届出書を提出すべき公開買付者は、第二号様式により公開買付届出書を三通作成し、関東財務局長に提出しなければならない。

Article 5 The Tender Offeror who is to submit a Tender Offer Statement pursuant to the provisions of Article 27-3, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act must prepare three copies of the Tender Offer Statement using Form 2 and must submit them to the Director-General of the Kanto Local Finance Bureau.

(公開買付届出書の添付書類)

(Documents Attached to a Tender Offer Statement)

第六条 法第二十七条の二十二の二第二項において準用する法第二十七条の三第二項に規定する内閣府令で定める添付書類は、次の各号に掲げる公開買付者の区分に応じ、当該各号に掲げる書類とする。

Article 6 (1) The documents specified as those to be attached thereto by a Cabinet Office Ordinance, referred to in Article 27-3, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be the documents specified in the following items according to the category of Tender Offeror set forth in the respective items:

一 内国会社

(i) a domestic company:

イ 当該公開買付者が金融商品取引業者又は銀行等と法第二十七条の二十二の二第二項において準用する法第二十七条の二第四項に規定する事務につき締結した契

約の契約書の写し

(a) a copy of the contract which the Tender Offeror has concluded with a Financial Services Provider or Bank, etc. with regard to the affairs set forth in Article 27-2, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act;

ロ 公開買付者を代理して公開買付けによる上場株券等を買付け等を行う者がいる場合には、代理につき締結した契約の契約書の写し

(b) when there is a person who conducts Purchase, etc. of Listed Share Certificates, etc. through a tender offer while representing the Tender Offeror, a copy of the contract which such person has concluded with regard to the representation;

ハ 公開買付者の銀行等への預金の残高その他の公開買付けに要する資金の存在を示すに足る書面

(c) documents sufficiently showing the balance of the Tender Offeror's deposits in a Bank, etc. or the existence of funds necessary for the tender offer;

ニ 上場株券等の取得につき他の法令に基づく行政庁の許可、認可、承認その他これらに類するもの（以下この号において「許可等」という。）を必要とする場合には、当該許可等があったことを知るに足る書面（当該許可等を既に得ている場合に限る。）

(d) if permission, authorization, approval, or anything similar thereto (hereinafter collectively referred to as "Permission, etc." in this item) from an administrative agency under other laws and regulations is required for the acquisition of Listed Share Certificates, etc., documents sufficiently showing that such Permission, etc. has been granted (limited to cases where such Permission, etc. has been already obtained); and

ホ 公開買付開始公告の内容を記載した書面

(e) a document containing the contents of the Public Notice for Commencing Tender Offer;

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 当該公開買付届出書に記載された当該公開買付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。）の代表者が当該公開買付け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 proving that the representative person of the Foreign Company stated in the Tender Offer Statement which intends to submit the Tender Offer Statement (hereinafter referred to as the "Relevant Foreign Company" in this item), has a legitimate authority concerning the tender offer;

ハ 当該外国会社が、本邦内に住所を有する者に、当該公開買付け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 proving that the Relevant Foreign Company has granted a person who has an address in Japan, the authority to represent said Relevant Foreign Company for any acts concerning the tender offer;

ニ 当該公開買付けが適法であること及び当該公開買付け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 by legal experts stating that the tender offer is lawful and matters concerning laws and regulations contained in the Tender Offer Statement are true and accurate; and

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) a document proving that, if the permission under Article 21, paragraph (1) or (2) of the Foreign Exchange and Foreign Trade Act is necessary, permission has been obtained.

2 前項第二号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。

(2) When the documents listed in item (ii) of the preceding paragraph have not been written in Japanese, a translation thereof must be attached.

(日曜日その他の日)

(Sundays and Other Days)

第七条 法第二十七条の二十二の二第二項において準用する法第二十七条の三第二項ただし書に規定する内閣府令で定める日は、次に掲げる日とする。

Article 7 The day specified by a Cabinet Office Ordinance, referred to in the proviso to Article 27-3, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, is to be any of the following days:

一 土曜日

(i) Saturdays; and

二 行政機関の休日に関する法律（昭和六十三年法律第九十一号）に規定する休日（以下「行政機関の休日」という。）のうち、日曜日及び前号に掲げる日を除く日

(ii) among the holidays provided in the Act on Holidays of Administrative Organs (Act No. 91 of 1988) (hereinafter referred to as the "Holidays of Administrative Organs"), days except for Sundays and the day set forth in the preceding item.

(売付け等の申込みの勧誘等の行為)

(Acts Such as Solicitation, etc. of Offers for Sales, etc.)

第八条 法第二十七条の二十二の二第二項において準用する法第二十七条の三第三項、法第二十七条の四第一項及び第二項並びに法第二十七条の八第七項に規定する内閣府

令で定める行為は、次に掲げる行為とする。

Article 8 The acts specified by a Cabinet Office Ordinance, referred to in the provisions of Article 27-3, paragraph (3) of the Act, Article 27-4, paragraphs (1) and (2) of the Act, and Article 27-8, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be any of the following acts:

一 買付け等の申込み又は売付け等の申込みの勧誘

(i) the solicitation of offers for Purchase, etc. or offers for sales, etc.;

二 公開買付説明書の交付

(ii) the delivery of a Tender Offer Explanation;

三 買付け等の申込みの承諾を受け付けること又は売付け等の申込みを受け付けること。

(iii) receiving acceptance of offers for Purchase, etc. or receiving offers for Sales, etc.; or

四 応募上場株券等の受入れ

(iv) the acceptance of Listed Share Certificates, etc. Offered for Sale.

(公開買付届出書の写しの送付)

(Sending a Copy of a Tender Offer Statement)

第九条 法第二十七条の二十二の二第二項及び第三項において準用する法第二十七条の三第四項の規定により公開買付届出書（その訂正届出書を含む。）の写しを送付する場合には、添付書類を当該公開買付届出書の写しから削除して送付するものとする。

Article 9 When sending a copy of a Tender Offer Statement (including amendments thereto) pursuant to the provision of Article 27-3, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraphs (2) and (3) of the Act, it is to be sent after deleting the attached documents from the copy of the Tender Offer Statement.

(買付条件等の変更の公告の掲載事項)

(Matters to be Published in a Public Notice of Changes in the Terms of Purchase, etc.)

第十条 法第二十七条の二十二の二第二項において準用する法第二十七条の六第一項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 10 The matters specified by a Cabinet Office Ordinance, referred to in Article 27-6, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be the following matters:

一 公開買付者の名称及び所在地

(i) the name and location of the Tender Offeror;

二 公開買付の内容に関する事項のうち次に掲げるもの

(ii) the matters concerning the contents of the tender offer which are listed in the following sub-items:

- イ 買付け等を行う上場株券等の種類
 - (a) the class of Listed Share Certificates, etc. for which the Purchase, etc. is to be made; and
- ロ 公開買付期間
 - (b) the Tender Offer Period.
- 三 買付条件等を変更する旨
 - (iii) the fact that the Terms of Purchase, etc. are to be changed;
- 四 変更前の買付条件等の内容と変更後の買付条件等の内容との比較
 - (iv) a comparison between the contents of the Terms of Purchase, etc. before the change and the contents of the Terms of Purchase, etc. after the change;
- 五 当該公告を行う日以前に既に公開買付けに応じて上場株券等の売付け等をした者の取扱い
 - (v) the treatment of the person who has conducted sales, etc. of Listed Share Certificates, etc. in response to the tender offer before the day on which the public notice is to be given; and
- 六 買付条件等の変更により公開買付期間が延長される場合には、延長後の公開買付期間の末日及び延長後の買付け等に係る決済の開始日
 - (vi) if the Tender Offer Period is extended due to a change in the Terms of Purchase, etc., the last day of the extended Tender Offer Period and commencement date of the settlement pertaining to the Purchase etc. after extension thereof.

(公表の方法)

(Method of Public Announcement)

第十一条 法第二十七条の二十二の二第二項において準用する法第二十七条の六第二項、法第二十七条の七第一項及び第二項、法第二十七条の八第八項及び第十一項並びに法第二十七条の十一第二項、法第二十七条の二十二の二第六項において準用する法第二十七条の七第一項及び第二項、法第二十七条の二十二の三第一項及び第二項並びに法第二十七条の二十二の三第四項において準用する法第二十七条の八第八項の規定により公表を行う場合には、公表すべき内容及び事項を次に掲げる報道機関の二以上を含む報道機関に対して公開することにより行わなければならない。

Article 11 In giving a public announcement pursuant to the provisions of Article 27-6, paragraph (2) of the Act, Article 27-7, paragraphs (1) and (2) of the Act, Article 27-8, paragraphs (8) and (11) of the Act, and Article 27-11, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, Article 27-7, paragraphs (1) and (2) of the Act as applied mutatis mutandis pursuant to the provision of Article 27-22-2, paragraph (6) of the Act, and the provisions of Article 27-22-3, paragraphs (1) and (2) of the Act and the provisions of Article 27-8, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27-22-3, paragraph (4) of the Act, such public announcement must be given by disclosing the contents and

matters to be publicly announced to journalistic organizations including two or more of the following journalistic organizations:

一 時事に関する事項を掲載する日刊新聞紙（産業及び経済に関する事項を掲載する日刊新聞紙を含む。）の販売を業とする新聞社

(i) news publishers engaged in the sale of daily newspapers that publish matters on current affairs in the course of trade (including daily newspapers that publish industrial and economic matters);

二 前号に掲げる新聞社に時事に関する事項を総合して伝達することを業とする通信社

(ii) communications agencies engaged in the comprehensive transmission of matters on current affairs to the news publishers set forth in the preceding item in the course of trade; and

三 日本放送協会及び一般放送事業者（放送法（昭和二十五年法律第百三十二号）第二条第三号の三に規定する一般放送事業者をいう。）

(iii) NHK (Japan Broadcasting Corporation) and Private Broadcasters (meaning Private Broadcasters as prescribed in Article 2, item (iii)-3 of the Broadcast Act (Act No. 132 of 1950)).

（訂正届出書又は訂正報告書の提出）

(Submission of an Amendment or Amendment Reports)

第十二条 公開買付者は、法第二十七条の二十二の二第二項及び第七項において準用する法第二十七条の八第一項から第四項までの規定により訂正届出書又は訂正報告書を提出する場合には、訂正届出書又は訂正報告書を三通作成し、関東財務局長（金融庁長官による法第二十七条の二十二の二第二項及び第七項において準用する法第二十七条の八第三項又は第四項の規定による訂正届出書又は訂正報告書の提出の命令に応じて提出する訂正届出書又は訂正報告書については、金融庁長官）に提出しなければならない。

Article 12 (1) When a Tender Offeror submits an amendment or an amendment report pursuant to the provisions of Article 27-8, paragraphs (1) to (4) inclusive of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraphs (2) and (7) of the Act, the Tender Offeror must prepare three copies of the amendment or amendment report and must submit them to the Director-General of the Kanto Local Finance Bureau (in cases of an amendment or amendment report submitted in response to an order by the Commissioner of the Financial Services Agency for submission of an amendment or an amendment report pursuant to the provision of Article 27-8, paragraph (3) or (4) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) and (7) of the Act, the Commissioner of the Financial Services Agency).

2 法第二十七条の二十二の二第二項において準用する法第二十七条の八第二項に規定する内閣府令で定める事情は、次に掲げるものとする。

(2) The circumstance specified by a Cabinet Office Ordinance, referred to in Article 27-8, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be any of the following circumstances:

一 公開買付届出書（その訂正届出書を含む。以下この項、次条、第十四条及び第二十二條において同じ。）を提出した日前に発生した当該公開買付届出書に記載すべき重要な事実で、当該公開買付届出書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。

(i) that with regard to a material fact to be contained in the Tender Offer Statement which occurred before the submission date of the Tender Offer Statement (including amendments thereto; hereinafter the same applies in this paragraph, following Article, Article 14, and Article 22), the details of which could not be stated when submitting the Tender Offer Statement, it has become possible for said material fact to be stated; or

二 公開買付届出書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 concerning the matters to be stated in the Tender Offer Statement has occurred.

（買付け等の期間の延長を要しない訂正届出書等）

(Amendment, etc. Not Requiring Extension of the Period of Purchase, etc.)

第十三条 法第二十七條の二十二の二第二項において準用する法第二十七條の八第八項に規定する内閣府令で定める場合は、公開買付届出書に形式上の不備があることにより訂正届出書を提出する場合とする。

Article 13 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 27-8, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be the cases where an amendment is submitted on grounds that the Tender Offer Statement contains deficiencies in formalities.

2 法第二十七條の二十二の二第二項において準用する法第二十七條の八第八項に規定する内閣府令で定める期間は、当該公開買付届出書に係る公開買付期間の末日の翌日から、訂正届出書を提出する日より起算して十日（行政機関の休日の日数は、算入しない。）を経過した日までの期間とする。

(2) The period specified by a Cabinet Office Ordinance, referred to in Article 27-8, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, is to be the period from the day following the last day of the Tender Offer Period pertaining to the Tender Offer Statement to the date on which ten days (the Holidays of Administrative Organs are not be included) have elapsed from the day on which the amendment is to be submitted.

（訂正の公告又は公表を要しない訂正届出書）

(Amendment Not Requiring a Public Notice or Public Announcement of an Amendment)

第十四条 法第二十七条の二十二の二第二項において準用する法第二十七条の八第十一項に規定する内閣府令で定めるものは、公開買付届出書に形式上の不備があることにより提出された訂正届出書とする。

Article 14 The amendment specified by a Cabinet Office Ordinance, referred to in Article 27-8, paragraph (11) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, is to be an amendment which is submitted on grounds that the Tender Offer Statement contains deficiencies in formalities.

(公開買付説明書の作成等)

(Preparation, etc. of Tender Offer Explanation)

第十五条 法第二十七条の二十二の二第二項において準用する法第二十七条の九第一項に規定する公開買付届出書に記載すべき事項で内閣府令で定めるものは、当該事項とする。

Article 15 (1) The matters to be stated in a Tender Offer Statement which are specified by a Cabinet Office Ordinance, referred to in Article 27-9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be such matters.

2 法第二十七条の二十二の二第二項において準用する法第二十七条の九第一項に規定する内閣府令で定める事項は、次に掲げるものとする。

(2) The matters specified by a Cabinet Office Ordinance, referred to in Article 27-9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be the following matters:

一 当該公開買付けが法第二章の二第二節の規定の適用を受ける公開買付けである旨
(i) the fact that the tender offer is one to which the provisions of Chapter II-2, Section 2 of the Act apply; and

二 当該公開買付説明書が法第二十七条の二十二の二第二項において準用する法第二十七条の九の規定による公開買付説明書である旨

(ii) the fact that the Tender Offer Explanation is the Tender Offer Explanation prescribed in Article 27-9 of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.

3 法第二十七条の二十二の二第二項において準用する法第二十七条の九第一項の規定により公開買付説明書を作成する場合には、前項各号に掲げる事項については、公開買付説明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。

(3) In preparing a Tender Offer Explanation pursuant to the provisions of Article 27-9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, the matters listed in the items of the preceding paragraph must be stated on the front page or in some other conspicuous place in the Tender Offer Explanation.

4 法第二十七条の二十二の二第二項において準用する法第二十七条の九第二項の規定により公開買付説明書を交付する公開買付者は、上場株券等の売付け等を行おうとする者に対し、あらかじめ又は同時に公開買付説明書を交付しなければならない。

(4) A Tender Offeror who delivers the Tender Offer Explanation pursuant to the provisions of Article 27-9, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act must, in advance or at the same time, deliver the Tender Offer Explanation to the person who intends to conduct sales, etc. of Listed Share Certificates, etc.

5 法第二十七条の二十二の二第二項において準用する法第二十七条の九第三項の規定により既に公開買付説明書を交付している者に対し訂正をした公開買付説明書を交付する公開買付者は、当該訂正の範囲が小範囲に止まる場合には、訂正の理由、訂正した事項及び訂正後の内容を記載した書面を作成し、当該書面を交付する方法によることができる。

(5) A Tender Offeror who delivers the amended Tender Offer Explanation to the person to whom the Tender Offer Explanation has already been delivered pursuant to the provisions of Article 27-9, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act may, if the amendment is limited to a small scope, make such delivery by the method of preparing a document containing the reason for the amendment, the amended matters, and the contents after amendment and delivering such document.

(公開買付けの撤回等の公告の掲載事項)

(Matters to be Published in a Public Notice of Withdrawal, etc. of Tender Offer)

第十六条 法第二十七条の二十二の二第二項において準用する法第二十七条の十一第二項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 16 The matters specified by a Cabinet Office Ordinance, referred to in Article 27-11, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be the following matters:

一 公開買付者の名称及び所在地

(i) the name and location of the Tender Offeror;

二 公開買付けの内容に関する事項のうち次に掲げるもの

(ii) the matters concerning the contents of the tender offer which are listed in the following sub-items:

イ 買付け等に係る上場株券等に係る株式の種類

(a) the class of shares pertaining to Listed Share Certificates, etc. pertaining to the Purchase, etc.; and

ロ 公開買付期間

(b) the Tender Offer Period.

三 公開買付けの撤回等（法第二十七条の二十二の二第二項において準用する法第二十七条の十一第一項に規定する公開買付けの撤回等をいう。）を行う旨及びその理

由

(iii) a statement to the effect of the implementation of Withdrawal, etc. of Tender Offer (meaning the Withdrawal, etc. of Tender Offer as defined in Article 27-11, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act) and the reason thereof;

四 応募上場株券等の返還の開始日、方法及び場所

(iv) the commencement date, method, and place of returning Listed Share Certificates, etc. Offered for Sale; and

五 公開買付撤回届出書の写しを縦覧に供する場所

(v) the place at which a copy of Written Tender Offer Withdrawal Notice is to be made available for public inspection.

(公開買付撤回届出書の記載事項等)

(Matters to be Stated, etc. in a Written Tender Offer Withdrawal Notice)

第十七条 法第二十七条の二十二の二第二項において準用する法第二十七条の十一第三項の規定により公開買付撤回届出書を提出すべき公開買付者は、第三号様式により公開買付撤回届出書を三通作成し、関東財務局長に提出しなければならない。

Article 17 (1) A Tender Offeror who is to submit a Written Tender Offer

Withdrawal Notice pursuant to the provision of Article 27-11, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act must prepare three copies of the Written Tender Offer Withdrawal Notice using Form 3 and must submit them to the Director-General of the Kanto Local Finance Bureau.

2 第四条の二の規定は、外国会社が法第二十七条の二十二の二第二項において準用する法第二十七条の十一第三項の規定により公開買付撤回届出書を提出する場合について準用する。

(2) The provisions of Article 4-2 apply mutatis mutandis to cases where a Foreign Company submits a Written Tender Offer Withdrawal Notice pursuant to the provisions of Article 27-11, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.

(契約の解除書面の交付又は送付を受ける者の指定)

(Designation of Persons to Whom Written Cancellation of a Contract is to be Delivered or Sent)

第十八条 令第十四条の三の九に規定する内閣府令で定める者は、当該公開買付者及び令第十四条の三の五に定める当該公開買付者の関係者で、本邦内に住所、居所、営業所又は事務所を有する者とする。

Article 18 The persons specified by a Cabinet Office Ordinance, referred to in Article 14-3-9 of the Order, are to be the Tender Offeror and the person affiliated with the Tender Offeror as specified in Article 14-3-5 of the Order who has an address, residence, business office, or office in Japan.

(公開買付けの結果の公告の掲載事項)

(Matters to be Published in a Public Notice on Results of a Tender Offer)

第十九条 法第二十七条の二十二の二第二項において準用する法第二十七条の十三第一項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 19 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 27-13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, are to be the following matters:

一 公開買付者の名称及び所在地

(i) the name and location of the Tender Offeror;

二 公開買付けの内容に関する事項のうち次に掲げるもの

(ii) the matters concerning the contents of the tender offer which are listed in the following sub-items:

イ 買付け等をする上場株券等に係る株式の種類

(a) the class of shares pertaining to the Listed Share Certificates, etc. for which Purchase, etc. is to be made; and

ロ 公開買付期間

(b) the Tender Offer Period.

三 応募上場株券等の数及び買付け等を行う上場株券等の数

(iii) the number of Listed Share Certificates, etc. Offered for Sale and the number of Listed Share Certificates, etc. for which Purchase, etc. is to be conducted;

四 決済の方法及び開始日

(iv) the method and commencement date of settlement; and

五 公開買付報告書の写しを縦覧に供する場所

(v) the place where a copy of the Tender Offer Report is to be made available for public inspection.

2 公開買付者は、法第二十七条の二十二の二第二項において準用する法第二十七条の十三第一項の規定により公告又は公表を行うに当たり、あん分比例方式により買付け等をする上場株券等の数の公告又は公表を行うことが困難である場合には、当該上場株券等の数以外の事項の公告又は公表を行った後、遅滞なく、当該上場株券等の数の公告又は公表を行うものとする。

(2) When it is difficult to give public notice or make a public announcement on the number of Listed Share Certificates, etc. for which a Purchase, etc. is to be made by the Pro Rata Method in giving public notice or making a public announcement pursuant to the provisions of Article 27-13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, the Tender Offeror is to give a public notice or make a public announcement on the number of the Listed Share Certificates, etc. without delay after giving public notice or making a public announcement on matters other than the number of the Listed Share Certificates, etc.

(応募株券の数等の公表)

(Public Announcement of the Numbers, etc. of Share Certificates Offered to Sell)

第十九条の二 令第十四条の三の四第六項において準用する令第九条の四の規定により公表を行う場合には、公表すべき内容及び事項を同条各号に掲げる報道機関の二以上を含む報道機関に対して公開することにより行わなければならない。

Article 19-2 In giving a public announcement pursuant to the provisions of Article 9-4 of the Order as applied mutatis mutandis pursuant to Article 14-3-4, paragraph (6) of the Order, such public announcement must be given by disclosing the contents and matters which should be publicly announced to journalistic organizations including two or more of the journalistic organizations set forth in the items of Article 9-4 of the Order.

(公開買付報告書の記載事項等)

(Matters, etc. to be Stated in a Tender Offer Report)

第二十条 法第二十七条の二十二の二第二項において準用する法第二十七条の十三第二項の規定により公開買付報告書を提出すべき公開買付者は、第四号様式により公開買付報告書を三通作成し、関東財務局長に提出しなければならない。

Article 20 (1) A Tender Offeror who is to submit a Tender Offer Report pursuant to the provisions of Article 27-13, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act must prepare three copies of the Tender Offer Report using Form 4 and must submit them to the Director-General of the Kanto Local Finance Bureau.

2 第四条の二の規定は、外国会社が法第二十七条の二十二の二第二項において準用する法第二十七条の十三第二項の規定により公開買付報告書を提出する場合について準用する。

(2) The provisions of Article 4-2 apply mutatis mutandis to the case where a Foreign Company submits a Tender Offer Report pursuant to the provisions of Article 27-13, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.

(あん分比例の方式)

(Pro Rata Method)

第二十一条 法第二十七条の二十二の二第二項において準用する法第二十七条の十三第五項に規定する内閣府令で定めるあん分比例の方式は、当該応募株主等の応募上場株券等の数に応募上場株券等の数の合計のうちに占める買付け等をする上場株券等の数の合計の割合を乗じ、当該計算によって得た数に一株未満の端数があるときは、当該端数を四捨五入する方法とする。

Article 21 (1) The Pro Rata Method specified by a Cabinet Office Ordinance, referred to in Article 27-13, paragraph (5) of the Act as applied mutatis

mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, is to be the method of obtaining a number by multiplying the number of Listed Share Certificates, etc. Offered to Sell of the Tendering Shareholder, etc. by the ratio of the total number of Listed Share Certificates, etc. for which Purchase, etc. is to be made to the total number of Listed Share Certificates, etc. Offered for Sale and, if such number obtained by this calculation includes a fraction of less than one share, rounding off such number to a whole number.

2 上場株券等に係る株式の種類ごとに法第二十七条の二十二の二第二項において準用する法第二十七条の十三第四項第二号の条件を付した場合には、上場株券等に係る株式の種類ごとに前項の計算を行うものとする。

(2) When the term under Article 27-13, paragraph (4), item (ii) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act is imposed on each class of shares pertaining to Listed Share Certificates, etc., the calculation under the preceding paragraph is to be performed for each class of shares pertaining to the Listed Share Certificates, etc.

3 第一項に掲げる方法により計算した数の合計と買付け等をする上場株券等の数の合計とが異なるときは、その異なる数の処理は、公開買付届出書に記載した方法により行わなければならない。

(3) When the total number calculated by the method set forth in paragraph (1) is different from the total number of Listed Share Certificates, etc. for which Purchase, etc. is to be made, the difference must be processed by the method stated in the Tender Offer Statement.

4 第一項において一株とは、会社法第百八十八条第一項の規定により一単元の株式の数を定めた会社の株券にあっては当該一単元の株式の数とする。

(4) In paragraph (1), one share means, with regard to share certificates of a company which fixes the number of shares for one unit of shares pursuant to the provisions of Article 188, paragraph (1) of the Companies Act, such number of shares for one unit of shares.

(公衆縦覧の方法)

(Method of Public Inspection)

第二十二条 公開買付届出書及び公開買付撤回届出書並びに公開買付報告書（その訂正報告書を含む。）は、関東財務局及び公開買付者の本店の所在地を管轄する財務局（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局）に備え置き、公衆の縦覧に供する。

Article 22 (1) The Tender Offer Statement, Written Tender Offer Withdrawal Notice, and Tender Offer Report (including the amendment reports thereto) are to be kept and made available for public inspection at the Kanto Local Finance Bureau and the finance bureaus which have jurisdiction over the location of the head office of the Tender Offeror (if said location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, at the

Fukuoka Local Finance Branch Bureau).

2 法第二十七条の二十二の二第二項において準用する法第二十七条の十四第二項の規定により前項に規定する書類の写しを公衆の縦覧に供しなければならない場合には、当該書類を提出した公開買付者は、当該公開買付者の本店又は主たる事務所においてその業務時間中公衆の縦覧に供する方法によらなければならない。

(2) If a copy of the documents set forth in the preceding paragraph is required to be made available for public inspection pursuant to the provision of Article 27-14, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act, the Tender Offeror who has submitted the documents must do so by the method of making them available for public inspection at the head office or principal office of the Tender Offeror during its business hours.

3 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う。）及び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。）は、法第二十七条の二十二の二第二項において準用する法第二十七条の十四第三項の規定により、その業務時間中第一項に規定する書類の写しを公衆の縦覧に供しなければならない。

(3) A Financial Instruments Exchange (meaning a Financial Instruments Exchange as defined in Article 2, paragraph (16) of the Act) and Authorized Financial Instruments Firms Association (meaning an Authorized Financial Instruments Firms Association as defined in Article 2, paragraph (13) of the Act) must make copies of the documents set forth in paragraph (1) available for public inspection during their business hours pursuant to the provision of Article 27-14, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act.

（公表を要しない事項）

(Matters Not Requiring Public Announcement)

第二十三条 法第二十七条の二十二の三第一項に規定する内閣府令で定めるものは、公開買付けをする発行者の会社法第百五十六条第一項（同法第百六十五条第三項の規定により読み替えて適用する場合を含む。）の規定による株主総会の決議又は取締役会の決議に基づいて行う自己の株式の取得についての当該発行者の業務執行を決定する機関による決定をいうものとする。

Article 23 The material facts specified by a Cabinet Office Ordinance, referred to in Article 27-22-3, paragraph (1) of the Act, are to be the decisions made by the organ which is responsible for making decisions on the execution of the operations of the issuer who conducts a tender offer, with regard to the acquisition of its own shares based on a resolution of a shareholders meeting or resolution of a board of directors' meeting of said issuer pursuant to the provisions of Article 156, paragraph (1) of the Companies Act (including the cases where it is applied by replacing certain terms pursuant to Article 165,

paragraph (3) of that Act).

(通知の方法)

(Method of Notice)

第二十四条 法第二十七条の二十二の三第二項の規定により通知を行う場合には、次に掲げる事項を記載した書面を交付することにより行わなければならない。

Article 24 (1) In giving a notice pursuant to the provisions of Article 27-22-3, paragraph (2) of the Act, such notice must be given by delivering a document containing the following matters:

一 当該通知が法第二十七条の二十二の三第二項の規定に基づく通知である旨

(i) a statement to the effect that the notice is a notice pursuant to Article 27-22-3, paragraph (2) of the Act;

二 当該通知に係る公表の内容

(ii) the details of publication related to the notification;

2 公開買付者は、前項の規定による書面の交付に代えて、第五項で定めるところにより、当該公開買付けに係る上場株券等の買付け等の申込みに対する承諾又は売付け等の申込みをした者及び当該上場株券等の売付け等を行おうとする者（以下この条において「公開買付申込者等」という。）の承諾を得て、前項各号に掲げる事項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、当該公開買付者は、当該書面の交付をしたものとみなす。

(2) A Tender Offeror may, in lieu of delivering the documents under the preceding paragraph, provide the matters listed in the items of the preceding paragraph by the method using an electronic data processing system or other methods using information and communications technology as listed in the following items (hereinafter referred to as "Electromagnetic Means" in this Article) with the consent of the person who accepts the offer for Purchase, etc. or makes an offer for sales, etc. of Listed Share Certificates, etc. related to the tender offer or the person who intends to make sales, etc. of the Listed Share Certificates, etc. (hereinafter collectively referred to as "Applicant, etc. for Tender Offer" in this Article), pursuant to the provision of paragraph (5). In this case, the Tender Offeror is deemed to have delivered the documents.

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) the methods using an Electronic Data Processing System that are listed in sub-item (a) or sub-item (b):

イ 公開買付者の使用に係る電子計算機と公開買付申込者等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送信し、受信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

(a) the method of transmitting the matters via a telecommunications line that links the computer used by a Tender Offeror and the computer used by an Applicant, etc. for Tender Offer and recording them in a file stored

on the computer used by the recipient; or

ロ 公開買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前項各号に掲げる事項を電気通信回線を通じて公開買付申込者等の閲覧に供し、当該公開買付申込者等の使用に係る電子計算機に備えられたファイルに同項各号に掲げる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、公開買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) the method of offering the matters listed in the items of the preceding paragraph which are recorded in a file stored on the computer used by the Tender Offeror to the Applicant, etc. for Tender Offer for inspection via a telecommunications line and recording the matters listed in the items of that paragraph in a file stored on the computer used by the Applicant, etc. for Tender Offer (when the Applicant, etc. for Tender Offer gives consent to receive the provision of the matters by Electromagnetic Means or gives notice to the effect that the Applicant, etc. is not to receive the provision of the matters by such means, the method of recording to that effect in a file stored on the computer used by the Tender Offeror).

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って調製するファイルに前項各号に掲げる事項を記録したものを交付する方法

(ii) the method of delivering a file recording the matters listed in the items of the preceding paragraph that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs, or any other means equivalent thereto.

3 前項各号に掲げる方法は、公開買付申込者等がファイルへの記録を出力することによる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 set forth in the items of the preceding paragraph must be those that enable the Applicant, etc. for Tender Offer to prepare the documents 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、公開買付者の使用に係る電子計算機と、公開買付申込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 to in paragraph (2), item (i) means an electronic data processing system that links the computer used by a Tender Offeror and the computer used by an Applicant, etc. for Tender Offer via a telecommunications line.

5 公開買付者は、第二項の規定により第一項各号に掲げる事項を提供しようとするときは、あらかじめ、当該公開買付申込者等に対し、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。

(5) When a Tender Offeror intends to provide the matters listed in the items of paragraph (1) pursuant to the provisions of paragraph (2), the Tender Offeror

must indicate in advance the types and contents of the following Electromagnetic Means to be used to the Applicants, etc. for Tender Offer and obtain consent therefrom in writing or by Electromagnetic Means:

一 第二項各号に規定する方法のうち公開買付者が使用するもの

(i) among the methods specified in the items of paragraph (2), the method used by the Tender Offeror; and

二 ファイルへの記録の方式

(ii) the method of recording into a file.

6 前項の規定による承諾を得た公開買付者は、当該公開買付申込者等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ったときは、当該公開買付申込者等に対し、第一項各号に掲げる事項の提供を電磁的方法によってしてはならない。ただし、当該公開買付申込者等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。

(6) When the Applicant, etc. for Tender Offer states, in writing or by Electronic Means, to the effect that the Applicant is not to receive the provisions of the matters, a Tender Offeror who had obtained consent under the preceding paragraph must not provide the matters listed in the items of paragraph (1) to such Applicant, etc. for Tender Offer by Electromagnetic Means; provided, however, that this does not apply to cases where the Applicant, etc. for Tender Offer gives the consent specified in the preceding paragraph again.

(重要事実の公表により延長する期間)

(Period to be Extended by Publication of Material Facts)

第二十五条 法第二十七条の二十二の三第四項において準用する法第二十七条の八第八項に規定する内閣府令で定める期間は、当該公開買付届出書（その訂正届出書を含む。）に係る公開買付期間の末日の翌日から、法第二十七条の二十二の三第二項に規定する公表がされた日より起算して十日を経過した日までの期間とする。

Article 25 The period specified by a Cabinet Office Ordinance, referred to in Article 27-8, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 27-22-3, paragraph (4) of the Act, is to be the period from the day following the last day of the Tender Offer Period pertaining to the Tender Offer Statement (including the amendments thereto) to the date on which ten days have elapsed from the day on which the publication specified in Article 27-22-3, paragraph (2) of the Act has been made.

(公開買付説明書の交付についての情報通信の技術を利用する方法に係る企業内容等の開示に関する内閣府令の準用等)

(Application Mutatis Mutandis, etc. of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, etc. Pertaining to Methods Using Information and Communications Technology for Delivery of Tender Offer Explanation)

第二十五条の二 企業内容等の開示に関する内閣府令（昭和四十八年大蔵省令第五号）第二十三条の二の規定は、法第二十七条の三十の九第二項において同条第一項の規定を準用する場合について準用する。この場合において、同令第二十三条の二中「目論見書」とあるのは、「公開買付説明書」と読み替えるものとする。

Article 25-2 (1) The provisions of Article 23-2 of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, etc. (Ordinance of the Ministry of Finance No. 5 of 1973) apply mutatis mutandis to cases where the provisions of Article 27-30-9, paragraph (1) of the Act are applied mutatis mutandis pursuant to Article 27-30-9, paragraph (2) of the Act. In this case, the term "Prospectus" in Article 23-2 of that Cabinet Office Ordinance is deemed to be replaced with "Tender Offer Explanation."

2 公開買付者は、前項において準用する企業内容等の開示に関する内閣府令第二十三条の二第二項各号に掲げる方法（次項及び第四項において「電磁的方法」という。）により法第二十七条の九第二項に規定する公開買付説明書の交付に代えて当該説明書に記載すべき事項を提供するときは、株券等の売付け等を行おうとする者に対し、第十五条第二項各号に掲げる事項が表示された画像を閲覧させることその他の方法により当該事項に関して注意を促さなければならない。

(2) When a Tender Offeror provides the matters to be stated in the statement in lieu of delivering the Tender Offer Explanation defined in Article 27-9, paragraph (2) of the Act by the methods listed in the items of Article 23-2, paragraph (2) of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, etc. as applied mutatis mutandis pursuant to the preceding paragraph (such methods are referred to as "Electromagnetic Means" in the following paragraph and paragraph (4)), the Tender Offeror must remind the person who intends to conduct sales, etc. of share certificates, etc. of the matters set forth in the items of Article 15, paragraph (2) by having such person inspect the images showing such matters or by any other method.

3 公開買付者は、株券等の売付け等を行おうとする者に対し、あらかじめ又は同時に電磁的方法により公開買付説明書に記載すべき事項を提供しなければならない。

(3) A Tender Offeror must provide the matters to be stated in the Tender Offer Explanation to the person who intends to conduct sales, etc. of share certificates, etc. by Electromagnetic Means in advance or at the same time of such sales, etc.

4 法第二十七条の二十二の二第二項において準用する法第二十七条の九第三項の規定により既に公開買付説明書を交付している者に対し訂正をした公開買付説明書を交付しなければならない公開買付者は、当該訂正の範囲が小範囲に止まる場合において、第一項において準用する企業内容等の開示に関する内閣府令第二十三条の二第一項の同意をしている者に対しては、第十五条第五項に規定する書面を交付する方法に代えて、訂正の理由、訂正した事項及び訂正後の内容を電磁的方法により提供する方法によることができる。

(4) A Tender Offeror who is to deliver an amended Tender Offer Explanation to

the person to whom a Tender Offer Explanation has been already delivered pursuant to the provisions of Article 27-9, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of the Act may, when the amendment is limited to a small scope, make such deliver by the method of providing the reason for the amendment, the amended matters, and the contents after amendment to the person who gives the consent set forth in Article 23-2, paragraph (1) of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, etc. as applied mutatis mutandis pursuant to paragraph (1) by Electromagnetic Means in lieu of the method of delivering the document set forth in Article 15, paragraph (5).

(公開買付届出書の写しの送付についての情報通信の技術を利用する方法に係る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の準用)

(Application Mutatis Mutandis, etc. of the Cabinet Office Ordinance on Disclosure Required for Tender Offer for Share Certificates, etc. by Person Other Than the Issuer Pertaining to Methods Using Information and Communications Technology for the Delivery of Copies of a Tender Offer Statement)

第二十五条の三 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）第三十三条の三の規定は、法第二十七条の三十の十一第二項の規定による公開買付届出書に記載すべき事項の提供について準用する。

Article 25-3 The provisions of Article 33-3 of the Cabinet Office Ordinance on Disclosure Required for Tender Offer for Share Certificates, etc. by Person Other Than Issuer (Ordinance of the Ministry of Finance No. 38 of 1990) apply mutatis mutandis to the provision of the information which should be contained in the Tender Offer Statement prescribed in Article 27-30-11, paragraph (2) of the Act.