

特定有価証券の内容等の開示に関する内閣府令 Cabinet Office Ordinance on Disclosure of Information, etc. on Regulated Securities

(平成五年三月三日大蔵省令第二十二号)

(Ordinance of the Ministry of Finance No. 22 of March 3, 1993)

証券取引法（昭和二十三年法律第二十五号）第四条第一項第三号及び第五項並びに第六項、第五条第一項及び第四項、第七条、第十三条第一項から第四項まで、第十五条第二項、第二十三条の十三第一項及び第三項、第二十三条の十四第一項及び第二項、第二十四条第四項において準用する同条第一項及び第二項、同条第四項及び第五項、第二十四条の五第二項において準用する同条第一項、同条第三項、第二十五条第一項及び第二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）第四条第四項において準用する同条第一項及び第三項、同条第二項第三号及び第三項の規定に基づき、並びに同法を実施するため、外国投資信託証券の発行者の内容等の開示に関する省令（昭和四十七年大蔵省令第七十八号）の全部を改正する省令を次のように定める。

Pursuant to the provisions of Article 4, paragraph (1), item (iii), Article 4, paragraphs (5) and (6), Article 5, paragraphs (1) and (4), Article 7, Article 13, paragraphs (1) through (4), Article 15, paragraph (2), Article 23-13, paragraphs (1) and (3), Article 23-14, paragraphs (1) and (2), Article 24, paragraphs (1) and (2) as applied mutatis mutandis pursuant to paragraph (4) of that Article, Article 24, paragraphs (4) and (5), Article 24-5, paragraph (1) as applied mutatis mutandis pursuant to paragraph (2) of that Article, Article 24-5, paragraph (3), Article 25, paragraphs (1) and (2) of the Securities and Exchange Act (Act No. 25 of 1948), and pursuant to the provisions of Article 4, paragraphs (1) and (3) as applied mutatis mutandis pursuant to paragraph (4) of that Article, Article 4, paragraph (2), item (iii) and Article 4, paragraph (3) 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, a Ministerial Ordinance for fully revising the Ordinance of the Ministry of Finance on the Disclosure of Information, etc. of Issuers of Foreign Investment Trust Securities (Ordinance of the Ministry of Finance No. 78 of 1972) 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 in the respective items:

一 特定有価証券 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をいう。

(i) Regulated Securities: Regulated Securities as defined in Article 5, paragraph (1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

二 投資信託証券 次号及び第二号の三に掲げる有価証券をいう。

(ii) Investment Trust Securities: the securities listed in the following item and item (ii)-3;

二の二 内国投資信託証券 次に掲げるものをいう。

(ii)-2 Domestic Investment Trust Securities: those listed in the following sub-items:

イ 内国投資信託受益証券 法第二条第一項第十号に掲げる投資信託の受益証券をいう。

(a) Domestic Investment Trust Beneficiary Certificates: the beneficiary certificates of an investment trust listed in Article 2, paragraph (1), item (x) of the Act; and

ロ 内国投資証券 法第二条第一項第十一号に掲げる投資証券及び投資法人債券をいう。

(b) Domestic Investment Securities: the investment securities and investment corporation bond certificates listed in Article 2, paragraph (1), item (xi) of the Act;

二の三 外国投資信託証券 次に掲げるものをいう。

(ii)-3 Foreign Investment Trust Securities: those listed in the following sub-items:

イ 外国投資信託受益証券 法第二条第一項第十号に掲げる外国投資信託の受益証券をいう。

(a) Foreign Investment Trust Beneficiary Certificates: the beneficiary certificates of a foreign investment trust listed in Article 2, paragraph (1), item (x) of the Act; and

ロ 外国投資証券 法第二条第一項第十一号に掲げる外国投資証券をいう。

(b) Foreign Investment Securities: the foreign investment securities listed in Article 2, paragraph (1), item (xi) of the Act.

三 資産流動化証券 次に掲げるものをいう。

(iii) Asset Backed Securities: those listed in the following sub-items:

イ 内国資産流動化証券 ロに掲げる有価証券、資産の流動化に関する法律 (平成十年法律第百五号。以下「資産流動化法」という。) 第二条第十項に規定する特定約束手形及び第八条第二号に掲げる有価証券をいう。

(a) Domestic Asset Backed Securities: the securities listed in sub-item (b), a Specified Promissory Note as defined in Article 2, paragraph (10) of the Act

on Securitization of Assets (Act No. 105 of 1998; hereinafter referred to as the "Asset Securitization Act"), and the securities listed in Article 8, item (ii);

ロ 特定内国資産流動化証券 法第二条第一項第四号及び第八号に掲げる有価証券をいう。

(b) Regulated Domestic Asset Backed Securities: the securities listed in Article 2, paragraph (1), items (iv) and (viii) of the Act;

ハ 外国資産流動化証券 第八条第四号に掲げる有価証券をいう。

(c) Foreign Asset Backed Securities: the securities listed in Article 8, item (iv); and

ニ 特定外国資産流動化証券 法第二条第一項第十七号に掲げる有価証券のうち、同項第四号及び第八号に掲げる有価証券の性質を有するものをいう。

(d) Regulated Foreign Asset Backed Securities: the securities listed in Article 2, paragraph (1), item (xvii) of the Act that have the nature of the securities listed in items (iv) and (viii) of that paragraph.

三の二 資産信託流動化受益証券 次に掲げるものをいう。

(iii)-2 Beneficiary Certificates Backed by Assets in Trust: those listed in the following:

イ 内国資産信託流動化受益証券 法第二条第一項第十三号に掲げる有価証券をいう。

(a) Domestic Beneficiary Certificates Backed by Assets in Trust: the securities listed in Article 2, paragraph (1), item (xiii) of the Act; and

ロ 外国資産信託流動化受益証券 第八条第五号に掲げる有価証券をいう。

(b) Foreign Beneficiary Certificates Backed by Assets in Trust: the securities listed in Article 8, item (v).

四 信託受益証券 次に掲げるものをいう。

(iv) Trust Beneficiary Certificates: those listed in the following sub-items:

イ 内国信託受益証券 法第二条第一項第十四号に掲げる有価証券（第六号に掲げるものを除く。以下同じ。）をいう。

(a) Domestic Trust Beneficiary Certificates: the securities listed in Article 2, paragraph (1), item (xiv) of the Act (excluding those listed in item (vi); the same applies hereinafter); and

ロ 外国信託受益証券 法第二条第一項第十七号に掲げる有価証券のうち、同項第十四号に掲げる有価証券の性質を有するものをいう。

(b) Foreign Trust Beneficiary Certificates: the securities listed in Article 2, paragraph (1), item (xvii) of the Act that have the nature of the Securities listed in item (xiv) of that paragraph.

四の二 信託社債券 次に掲げるものをいう。

(iv)-2 Trust Corporate Bond Certificates: meaning the following:

イ 内国信託社債券 第八条第一号に掲げるものをいう。

(a) Domestic Trust Corporate Bond Certificates: those listed in Article 8,

item (i); and

ロ 外国信託社債券 第八条第三号に掲げるものをいう。

(b) Foreign Trust Corporate Bond Certificates: those listed in Article 8, item (iii).

四の三 抵当証券等 次に掲げるものをいう。

(iv)-3 Mortgage Securities, etc.: those listed in the following sub-items:

イ 内国抵当証券 法第二条第一項第十六号に掲げる有価証券をいう。

(a) Domestic Mortgage Securities: the securities listed in Article 2, paragraph (1), item (xvi) of the Act; and

ロ 外国抵当証券 法第二条第一項第十七号に掲げる有価証券のうち、同項第十六号に掲げる有価証券の性質を有するものをいう。

(b) Foreign Mortgage Securities: the securities listed in Article 2, paragraph (1), item (xvii) of the Act that have the nature of the securities listed in item (xvi) of that paragraph.

四の四 外国貸付債権信託受益証券 法第二条第一項第十八号に規定する有価証券をいう。

(iv)-4 Foreign Loan Trust Beneficiary Certificates: the securities as prescribed in Article 2 (1) (xviii) of the Act;

五 信託受益権 次に掲げるものをいう。

(v) Trust Beneficial Interests: those listed in the following sub-items:

イ 内国信託受益権 法第二条第二項第一号に掲げる権利のうち有価証券投資事業権利等（法第三条第三号に掲げる有価証券投資事業権利等をいう。ロ並びに次号イ及びロ並びに第二十三条において同じ。）に該当するものをいう。

(a) Domestic Trust Beneficial Interests: the rights listed in Article 2, paragraph (2), item (i) of the Act that qualify as Rights in Securities Investment Business, etc. (meaning the Rights in Securities Investment Business, etc. listed in Article 3, item (iii) of the Act; the same applies in sub-item (b) of this item, sub-items (a) and (b) of the following item, and Article 23); and

ロ 外国信託受益権 法第二条第二項第二号に掲げる権利のうち有価証券投資事業権利等に該当するものをいう。

(b) Foreign Trust Beneficial Interests: the rights listed in Article 2, paragraph (2), item (ii) of the Act that qualify as Rights in Securities Investment Business, etc.

五の二 有価証券投資事業権利等 次に掲げるものをいう。

(v)-2 Rights in Securities Investment Business, etc.: those listed in the following sub-items:

イ 内国有価証券投資事業権利等 法第二条第二項第三号及び第五号に掲げる権利のうち有価証券投資事業権利等に該当するものをいう。

(a) Domestic Rights in Securities Investment Business, etc.: the rights listed in Article 2, paragraph (2), items (iii) and (v) of the Act that qualify as

- Rights in Securities Investment Business, etc.; and
- ロ 外国有価証券投資事業権利等 法第二条第二項第四号及び第六号に掲げる権利のうち有価証券投資事業権利等に該当するものをいう。
- (b) Foreign Rights in Securities Investment Business, etc.: the rights listed in Article 2, paragraph (2), items (iv) and (vi) of the Act that qualify as Rights in Securities Investment Business, etc.;
- 六 特定有価証券信託受益証券 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。）第二条の十三第六号及び第八条第六号に掲げる有価証券をいう。
- (vi) Beneficiary Certificates of Regulated Securities in Trust: the securities listed in Article 2-13, item (vi) and Article 8, item (vi) of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order");
- 六の二 特定預託証券 第八条第七号に掲げる有価証券をいう。
- (vi)-2 Specified Depository Receipts: the securities listed in Article 8 (vii);
- 七 内国特定有価証券 第二号の二、第三号イ及びロ、第三号の二イ、第四号イ、第四号の二イ、第四号の三イ、第五号イ並びに第五号の二イに掲げる有価証券並びに第六号及び第六号の二に掲げる有価証券（内国法人が発行者であるものに限る。）をいう。
- (vii) Domestic Regulated Securities: the securities listed in items (ii)-2, (iii), sub-items (a) and (b), item (iii)-2, sub-item (a), item (iv), sub-item (a), item (iv)-2, sub-item (a), item (iv)-3, sub-item (a), item (v), sub-item (a), and item (v)-2, sub-item (a), and the securities listed in item (vi) and (vi)-2 (limited to those for which the Issuer is a domestic corporation);
- 八 外国特定有価証券 第二号の三、第三号ハ及びニ、第三号の二ロ、第四号ロ、第四号の二ロ、第四号の三ロ、第四号の四、第五号ロ並びに第五号の二ロに掲げる有価証券並びに第六号の二に掲げる有価証券（外国の者が発行者であるものに限る。）をいう。
- (viii) Foreign Regulated Securities: the securities listed in item (ii)-3, item (iii), sub-items (c) and (d), item (iii)-2, sub-item (b), item (iv), sub-item (b), item (iv)-2, sub-item (b), item (iv)-3, sub-item (b), item (iv)-4, item (v), sub-item (b), and item (v)-2, sub-item (b), and the securities listed in item (vi)-2 (limited to those for which the Issuer is a foreign person);
- 九 ファンド 投資信託証券の発行者が当該投資信託証券の所有者のために主として有価証券、不動産その他の特定資産（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第一項に規定する特定資産をいう。以下同じ。）に対する投資として運用する財産をいう。
- (ix) Fund: properties which an Issuer of Investment Trust Securities invests for owners of said Investment Trust Securities mainly in securities, real properties, and other Specified Assets (meaning Specified Assets as prescribed in Article 2, paragraph (1) of the Act on Investment Trust and

Investment Corporations (Act No. 198 of 1951));

九の二 管理資産 資産流動化証券の発行者が当該資産流動化証券に係る債務の履行のために管理、運用又は処分を行う資産をいう。

(ix)-2 Collateralized Assets: assets that are managed, invested, or disposed of by an Issuer of Securitization Certificates in the performance of an obligation of said Asset Backed Securities;

九の三 特定信託財産 資産信託流動化受益証券に係る信託契約の受託者が当該資産信託流動化受益証券に係る金銭の分配のために管理、運用又は処分する財産をいう。

(ix)-3 Specified Trust Property: properties that are managed, invested, or disposed of by a trustee of a trust contract pertaining to Beneficiary Certificates Backed by Assets in Trust for allotment of money pertaining to said Beneficiary Certificates Backed by Assets in Trust;

九の四 信託財産 信託受益証券、信託社債券、信託受益権及び外国貸付債権信託受益証券に係る信託に信託された財産をいう。

(ix)-4 Trust Property: properties entrusted to a trust of Trust Beneficiary Certificates, Trust Corporate Bond Certificates, Beneficial Interests of a Trust, or Foreign Loan Trust Beneficiary Certificates;

十 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。

(x) Classes of Securities: the categorized classes for the securities listed in the items of Article 2, paragraph (1) of the Act and the items of paragraph (2) of that Article. In this case, the securities listed in paragraph (1), item (xvii) of that Article are of different classes based on the differences in their nature;

十一 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。

(xi) Public Offering of Securities: a Public Offering of Securities as defined in Article 2, paragraph (3) of the Act and the Specified Procedures Relating to Securities Issuance for Reorganization (meaning the Specified Procedures Relating to Securities Issuance for Reorganization as defined in Article 2-2, paragraph (4) of the Act; the same applies hereinafter);

十二 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。

(xii) Secondary Distribution of Securities: a Secondary Distribution of Securities as prescribed in Article 2, paragraph (4) of the Act, a General Solicitation Involving Securities Acquired by a Qualified Institutional

Investor as prescribed in Article 4, paragraph (2) of the Act (excluding those qualifying as a Secondary Distribution of Securities prescribed in Article 2, paragraph (4) of the Act), a General Solicitation Involving Securities Acquired by a Professional Investor as prescribed in Article 4, paragraph (3) of the Act (excluding those qualifying as a Secondary Distribution of Securities prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter) and Specified Procedures Relating to Securities Delivery for Reorganization (meaning the Specified Procedures Relating to Securities Delivery for Reorganization prescribed in Article 2-2, paragraph (5) of the Act; the same applies hereinafter);

十三 発行者 法第二条第五項に規定する発行者をいう。

(xiii) Issuer: an Issuer as defined in Article 2, paragraph (5) of the Act;

十四 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。

(xiv) Underwriter: an underwriter as defined in Article 15, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act);

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, paragraph (10) of the Act;

十六 有価証券通知書 法第四条第六項に規定する通知書をいう。

(xvi) Written Notice of Securities: a written notice as prescribed in Article 4 (6) of the Act;

十七 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、法第五条第五項（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五条第一項の規定による届出書をいう。

(xvii) Securities Registration Statement: among the Securities Registration Statements defined in Article 2, paragraph (7) of the Act, a statement under Article 5 (1) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

十八 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。

(xviii) Notifiable Prospectus: a Prospectus under Article 13, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) (excluding the a Prospectus as listed in the following item);

十九 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。

(xix) Temporary Notifiable Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act, a Prospectus used with regard to a Public

Offering or Secondary Distribution of Securities pertaining to said Prospectus before the day on which the notification under Article 4, paragraphs (1) through (3) of the Act comes into effect;

十九の二 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、発行登録書又は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。

(xix)-2 Shelf Registration Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), a Prospectus that states the contents to be stated in the Shelf Registration Statements or Amended Shelf Registration Statements (excluding a Prospectus as listed in the following item);

十九の三 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、発行登録書又は訂正発行登録書に記載すべき内容を記載したものであって、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。

(xix)-3 Temporary Shelf Registration Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act, a Prospectus that states the contents to be stated in Shelf Registration Statements or Amended Shelf Registration Statements and used before the day on which a Shelf Registration as prescribed in Article 23-3, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) comes into effect;

十九の四 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、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。

(xix)-4 Shelf Registration Supplementary Prospectus: among the Prospectuses under Article 13 (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act, a Prospectus that states the contents to be stated in Shelf Registration Supplements;

十九の五 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。第十八条の八において同じ。）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。

(xix)-5 Written Notice of Shelf Registration: the written notice under Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 18-8);

十九の六 発行登録書 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をいう。

(xix)-6 Shelf Registration Statement: a Shelf Registration Statement as defined in Article 23-3, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

十九の七 訂正発行登録書 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。）に規定する訂正発行登録書をいう。

(xix)-7 Amended Shelf Registration Statements: Amended Shelf Registration Statements as defined in Article 23-4 of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

十九の八 発行登録追補書類 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。第十八条の六において同じ。）に規定する発行登録追補書類をいう。

(xix)-8 Shelf Registration Supplements: Shelf Registration Supplements as defined in Article 23-8, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 18-6);

二十 有価証券報告書 法第二十四条第五項において準用する同条第一項（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。

(xx) Annual Securities Report: an Annual Securities Report as defined in Article 24 (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) as applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act;

二十の二 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。

(xx)-2 Foreign Company Reports: Foreign Company Reports as defined in Article 24, paragraph (8) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

二十一 半期報告書 法第二十四条の五第三項（法第二十七条において準用する場合を含む。第二十八条において同じ。）において準用する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。第二十八条において同じ。）に規定する半期報告書をいう。

(xxi) Semiannual Securities Report: a Semiannual Securities Report as defined in Article 24-5, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 28) as applied mutatis mutandis pursuant to Article 24-5, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 28);

二十一の二 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。以下同じ。）に規定する外国会社半期報告書をいう。

(xxi)-2 Foreign Company Semiannual Securities Reports: Foreign Company Semiannual Securities Reports as defined in Article 24-5, paragraph (7) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

二十二 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。）に規定する臨時報告書をいう。

(xxii) Extraordinary Report: an Extraordinary Report as defined in Article 24-5, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act);

二十三 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。

(xxiii) Financial Instruments Exchange: a Financial Instruments Exchange as defined in Article 2, paragraph (16) of the Act, including those that are established in an area other than Japan (meaning Japan as defined in Article 6, paragraph (1), item (i) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same applies hereinafter) and that are of the same nature as a Financial Instruments Exchange;

二十四 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。

(xxiv) Financial Instruments Business Operators: Financial Instruments Business Operators (limited to persons engaged in Securities-Related Business as defined in Article 28, paragraph (8) of the Act) as defined in Article 2, paragraph (9) of the Act;

二十五 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。

(xxv) Offer to Sell, etc. to Professional Investors: Offer to Sell, etc. to Professional Investors as defined in Article 2, paragraph (6) of the Act;

二十六 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。

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

二十七 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。

(xxvii) Exclusive Solicitation of Offers to Acquire Targeting Professionals: Exclusive Solicitation of Offers to Acquire Targeting Professionals as defined in Article 4, paragraph (3), item (i) of the Act;

二十八 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。

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

二十九 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。

(xxix) 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、特定有価証券信託受益証券にあつては、次に掲げる事項とする。

Article 1-2 In cases of Beneficiary Certificates of Regulated Securities in Trust, the matters specified by a Cabinet Office Ordinance, referred to in Article 2-3, item (iii) of the Order, are the following matters:

一 当該特定有価証券信託受益証券に係る信託財産に次に掲げる財産以外の財産が含まれないこと。

(i) that the trust property pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust does not include properties other than the following properties:

イ 受託有価証券（令第二条の三第三号に規定する受託有価証券をいう。以下同じ。）である特定有価証券

(a) Regulated Securities that are Entrusted Securities (meaning Entrusted Securities as defined in Article 2-3, item (iii) of the Order; the same applies hereinafter);

ロ 特定有価証券に係る受取配当金、利息その他の給付金

(b) dividends income, interest or any other benefits pertaining to Regulated Securities; and

ハ 社債、株式等の振替に関する法律（平成十三年法律第七十五号。以下「社債等振替法」という。）第二百七条の三十二第一項に規定する措置に要する費用に充てるための金銭その他の財産

(c) money or any other properties to be allocated for costs that are required for the measure prescribed in Article 127-32, paragraph (1) of the Act on Book-Entry of Company Bonds, Shares, etc. (Act No. 75 of 2001).

二 当該特定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特定有価証券（特定有価証券の発行者が同一で、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。）第十条の二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特定有価証券をいい、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) that the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust are the same class of Regulated Securities (meaning Regulated Securities of which the Issuers are the same and which have the same matters specified in the items of Article 10-2,

paragraph (1) 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") according to the category of securities listed in the respective items and excluding securities that satisfy all of the following requirements):

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、約款若しくは規約又は信託契約書若しくは組合契約書又はこれらに準ずる書類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 those through which a trustee is entitled to the right to receive the allotment of securities issued by the Issuer as the holder of the Entrusted Securities pursuant to the laws and regulations applied to the Issuer of Entrusted Securities, the articles of incorporation, basic terms and conditions for a contract or bylaws of said Issuer, a written trust contract or a written partnership agreement, or other documents equivalent thereto, or by the decision of said Issuer (such securities are referred to as the "Allotment 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 based on the instruction given by the beneficiary to the trustee to apply for subscription of Allotment Securities, the Beneficiary Certificates of Regulated Securities in Trust are securities which the trustee holds as a trust property on behalf of the beneficiary.

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) that the content of each beneficial interests is equivalent according to 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) that the procedure for exercising rights pertaining to the Entrusted Securities that are contained in the contents of the beneficial interests, and the method of notifying the trustee of the procedures concerning sending notice, reports, and other documents pertaining to said Entrusted Securities through the Issuer of said Entrusted Securities is 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) that a beneficial interest of which the content is different from the content of the rights pertaining to Entrusted Securities does not be issued.

(法第二章の規定を適用する有価証券投資事業権利等に係る出資対象事業の範囲)
(Scope of Invested Business Pertaining to Rights in Securities Investment

Business, etc. to Which the Provisions of Chapter II of the Act Apply)

第一条の三 令第二条の九第一項第二号に規定する内閣府令で定めるものは、競走用馬（競馬法（昭和二十三年法律第百五十八号）第十四条（同法第二十二条において準用する場合を含む。）の登録を受け、又は受けようとするものに限る。）とする。

Article 1-3 The matters specified by a Cabinet Office Ordinance, referred to in Article 2-9, paragraph (1), item (ii) of the Order, are race horses (limited to those that are registered or intend to be registered under Article 14 of the Horse Racing Act (Act No. 158 of 1948) (including the cases where applied mutatis mutandis pursuant to Article 22 of that Act)).

（法第二章の規定が適用されない信託の受益権）

(Beneficial Interests of Trust to Which the Provisions of Chapter II of the Act Do Not Apply)

第一条の四 令第二条の十第一項第一号りに規定する内閣府令で定める信託の受益権は、次に掲げる信託の受益権とする。

Article 1-4 The beneficial interests of trust specified by a Cabinet Office Ordinance, referred to in Article 2-10, paragraph (1), item (i), sub-item (i) of the Order, are the following beneficial interests of trust:

一 法第四十三条の三第一項の規定により金銭その他の保証金を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）第四百四十三条第一項第一号に定める金銭信託により管理する場合における当該金銭信託に係る信託の受益権

(i) if money or any other security deposit is managed through a money trust specified in Article 143, paragraph (1), item (i) of the Cabinet Office Ordinance on Financial Instruments Business, etc. (Cabinet Office Ordinance No. 52 of 2007) pursuant to the provisions of Article 43-3, paragraph (1) of the Act, the beneficial interests of trust pertaining to such money trust; and

二 資金決済に関する法律（平成二十一年法律第五十九号）第十六条に規定する発行保証金信託契約及び同法第四十五条に規定する履行保証金信託契約に係る信託の受益権

(ii) the beneficial interests of trust pertaining to an issuance deposit trust contract prescribed in Article 16 of the Payment Services Act (Act No. 59 of 2009) and a performance deposit trust contract prescribed in Article 45 of that Act.

（届出を要しない有価証券の募集又は売出し）

(Public Offering or Secondary Distribution of Securities for Which Notification May Be Omitted)

第二条 発行者が特定有価証券の発行者である場合における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当該募集又は売出しとする。

Article 2 In case where the Issuer is an Issuer of Regulated Securities, the

Public Offering or Secondary Distribution of Securities with a total issue value or total distribution value of less than 100 million yen, which is specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (1), item (v) of the Act, is a Public Offering or Secondary Distribution of Securities other than those listed in the following items:

一 募集又は売出しに係る特定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（法第四条第一項から第三項まで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を除く。）に係る当該特定有価証券と同一の種類の特有価証券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

(i) if the amount obtained by totaling the total issue value or total distribution value of Regulated Securities relating to a Public Offering or a Secondary Distribution and the total issue value or total distribution value of the same class of Regulated Securities as the Regulated Securities relating to the Public Offering or Secondary Distribution conducted within one year before the day on which the aforementioned Public Offering or Secondary Distribution is to be commenced (excluding Public Offerings or Secondary Distributions for which a notification under Article 4, paragraphs (1) through (3) of the Act has been made, and which have been conducted before said notification) is 100 million yen or more, said Public Offering or Secondary Distribution;

二 募集（令第一条の六に規定する要件に該当することにより募集に該当することとなった場合に限る。）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種の新規発行証券（同条に規定する同種の新規発行証券をいう。）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

(ii) if the amount obtained by totaling the total issue value of the securities relating to the Public Offering (limited to cases where it has come to qualify as Public Offering by satisfying the requirements prescribed in Article 1-6 of the Order) and the total issue value of Newly Issued Securities of the Same Class (meaning Newly Issued Securities of the Same Class defined in that Article) which have been issued within six months on or before the day on which said securities are to be issued is 100 million yen or more, said Public Offering;

二の二 売出し（令第一条の八の三に規定する要件に該当することにより売出しに該当することとなった場合に限る。）に係る有価証券の売出価額の総額に、当該有価証券の売付け勧誘等（法第二条第四項に規定する売付け勧誘等をいう。以下同じ。）が行われる日以前一月以内に売付け勧誘等（他の者が行ったものを除く。）が行われた同種の既発行証券（令第一条の八の三に規定する同種の既発行証券をいう。）の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売出し

(ii)-2 if the amount obtained by totaling the total distribution value of Securities relating to a Secondary Distribution (limited to cases where such has come to qualify as a Secondary Distribution by satisfying the requirements prescribed in Article 1-8-3 of the Order) and the total distribution value of the Already Issued Securities of the Same Class (meaning Already Issued Securities of the Same Class prescribed in Article 1-8-3 of the Order) for which an Offer to Sell, etc. (meaning an Offer to Sell, etc. prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter) (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which the Offer to Sell, etc. of said Securities is to be implemented is 100 million yen or more, said Secondary Distribution;

三 同一の種類の特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特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

(iii) if two or more sets of Public Offerings or Secondary Distributions for the same class of Regulated Securities of which the total issue value or total distribution value is less than 100 million yen are conducted collaterally, and if the total amount of the total issue value or total distribution value of the Regulated Securities relating to these Public Offerings or Secondary Distributions is 100 million yen or more, said Public Offerings or Secondary Distributions;

四 発行価額若しくは売出価額の総額が一億円以上である特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

(iv) a Public Offering or Secondary Distribution of the same class of securities as the securities relating to a Public Offering or Secondary Distribution of Regulated Securities for which the total issue value or total distribution value is 100 million yen or more, or relating to the Public Offering or Secondary Distribution defined in item (i), which is conducted collaterally with such a Public Offering or Secondary Distribution;

五 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特有価証券の募集又は売出し

(v) a Public Offering or Secondary Distribution of Regulated Securities made by a notifier who has been subject to the suspension of the effectiveness of notification under Article 10, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), or the

suspension of the effectiveness of notification, the suspension of the effectiveness of a Shelf Registration, or the extension of the period under Article 11, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), which is to be newly conducted within the period under these dispositions; and

六 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特定有価証券の募集又は売出し

(vi) the Public Offering or Secondary Distribution of Regulated Securities made by a registrant who has been subject to the suspension of the effectiveness of a shelf registration under Article 23-10, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), or the suspension of the effectiveness of a shelf registration, the suspension of the effectiveness of notification, or the extension of the period under Article 23-11, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), which is to be newly conducted within the period under these dispositions.

（適格機関投資家向け勧誘が行われる有価証券の発行者の代理人）

(Agent of an Issuer of Securities for which an Exclusive Solicitation of Qualified Institutional Investors Is Conducted)

第三条 その有価証券発行勧誘等（法第四条第二項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。第十九条において同じ。）に該当する特定有価証券（次条において「適格機関投資家向け特定有価証券」という。）を発行する外国の者は、本邦内に住所を有する者であって、当該外国特定有価証券の譲渡に関する行為につき、当該外国特定有価証券の発行者を代理する権限を有するもの（同条において「発行者の代理人」という。）を定めなければならない。

Article 3 Any foreign person who issues Regulated Securities for which the solicitation with a view to issuing new securities, etc. (meaning a solicitation with a view to issuing new securities, etc. as defined in Article 4, paragraph (2) of the Act; the same applies hereinafter) qualifies as Exclusive Solicitation of Qualified Institutional Investors (meaning Exclusive Solicitation of Qualified Institutional Investors as defined in Article 23-13, paragraph (1) of the Act; the same applies in Article 19) (such Securities are referred to as the "Regulated Securities Only for Qualified Institutional Investors" in the following Article), must specify a person who has an address in Japan and who has the authority to represent said Issuer of Foreign Regulated Securities for any acts concerning the transfer of said Foreign Regulated Securities (such person is referred to as

the "Agent of the Issuer" in that Article).

(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)

(Exclusive Solicitation of General Investors of Securities for Qualified Institutional Investors, etc. for Which Notification May be Omitted)

第三条の二 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が同条第一項第四号に規定する有価証券の売出しに該当し、かつ、当該適格機関投資家取得有価証券一般勧誘が当該有価証券の売出しとして行われることとする。

Article 3-2 The requirements specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (2) of the Act, are that the General Solicitation Involving Securities Acquired by a Qualified Institutional Investor prescribed in that paragraph should fall under a Secondary Distribution of Securities prescribed in paragraph (1), item (iv) of that Article, and said General Solicitation Involving Securities Acquired by a Qualified Institutional Investor should be implemented as such Secondary Distribution of Securities.

(法第四条第二項に違反した譲渡の通知義務)

(Obligation of Notice of a Transfer Conducted in Violation of Article 4 (2) of the Act)

第四条 適格機関投資家向け特定有価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ったときは、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 4 When an Issuer or an Agent of the Issuer of Regulated Securities Only for Qualified Institutional Investors has learned that said Securities have been transferred in violation of Article 4, paragraph (2) of the Act, the Issuer must notify the Director-General of the Kanto Local Finance Bureau to that effect without delay.

(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 Securities for Professional Investors)

第四条の二 令第二条の十二の四第一項に規定する内閣府令で定める有価証券は、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。）で特定有価証券に該当するもの（第十一条の三第四項において「特定上場特定有価証券」という。）及び特定店頭売買有価証券（令第二条の十二の四第三項第二号に規定する特定店頭売買有価証券をいう。）で特定有価証券に該当するもの（第十一条の三第四項において「特定店頭売買特定有価証券」という。）とする。

Article 4-2 The securities specified by a Cabinet Office Ordinance, referred to in Article 2-12-4, paragraph (1) of the Order, are Specified Listed Securities (meaning Specified Listed Securities as prescribed in Article 2, paragraph (33)

of the Act) that qualify as Regulated Securities (such Specified Listed Securities are referred to as the "Specified Listed and Regulated Securities" in Article 11-3, paragraph (4)) and Specified Over-the-Counter Traded Securities (meaning Specified Over-the-Counter Traded Securities as prescribed in Article 2-12-4, paragraph (3), item (ii) of the Order) that qualify as Regulated Securities (referred to as "Specified Over-the-Counter Traded and Regulated Securities" in Article 11-3, paragraph (4)).

(特定投資家向け有価証券に該当しない旨の承認申請書の提出の手續等)
(Procedures, etc. for Submission of the Written Application for Obtaining Approval to the Effect that the Securities Do Not Qualify as Securities for Professional Investors)

第四条の三 令第二条の十二の四第一項に規定する有価証券で特定有価証券に該当するもの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 4-3 (1) If an Issuer of securities that qualify as Regulated Securities, referred to in Article 2-12-4, paragraph (1) of the Order, intends to obtain the approval prescribed in that paragraph, the Issuer must attach the documents listed in the following items to a written application for approval and must submit said application to the Director-General of the Local Finance Bureau, etc.:

一 定款、約款若しくは規約、信託契約書若しくは組合契約書又はこれらに準ずる書類

(i) the articles of incorporation, the basic terms and conditions for a contract or the bylaws, a written trust contract or a written partnership agreement, or any other documents equivalent thereto; and

二 申請時における当該特定有価証券の所有者の名簿の写し

(ii) a copy of the registry of holders of the relevant Regulated Securities at the time of application.

2 令第二条の十二の四第一項に規定する所有者の数は、次の各号に掲げる特定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 prescribed in Article 2-12-4, paragraph (1) of the Order is the number calculated pursuant to the following items according to the category of Regulated Securities listed in the respective items:

一 内国特定有価証券 申請のあった日の属する特定期間（第二十三条に規定する期間をいう。以下同じ。）の直前特定期間の末日及び直前特定期間の開始の日前二年以内に開始した特定期間（次号において「基準特定期間」という。）すべての末日において当該特定有価証券の所有者の名簿に記載され、又は記録されている者の数

(i) Domestic Regulated Securities: the number of persons stated or recorded in the registry of holders of said Regulated Securities as of the last day of the Specified Period (meaning a period as prescribed in Article 23; the same

applies hereinafter) immediately preceding the Specified Period which includes the day on which the application was filed and as of all of the last days of the Specified Period which commenced within two years before the day of commencement of the immediately preceding Specified Period (such Specified Period is referred to as the "Base Specified Period" in the following item); and

二 外国特定有価証券 基準特定期間の末日において当該特定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。第五条第三項及び第十四条において同じ。）の有する当該特定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。第二十五条第四項において同じ。）を除く。）の数

(ii) Foreign Regulated Securities: the number of persons who are listed in the registry of holders of said Regulated Securities held by a Financial Instruments Business Operator, etc. (meaning a Financial Instruments Business Operator, etc. as prescribed in Article 34 of the Act; the same applies in Article 5, paragraph (3) and Article 14) that was entrusted with the custody of said Regulated Securities as of the last day of the Base Specified Period (Non-Residents (meaning a Non-Resident as prescribed in Article 6, paragraph (1), item (vi) of the Foreign Exchange and Foreign Trade Act; the same applies in Article 25, paragraph (4)) are excluded from the number of such persons).

3 第一項各号に掲げる書類が日本語又は英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 the documents listed in the items of paragraph (1) have not been written in Japanese or English, translations thereof must 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)

(Exclusive Solicitation of General Investors for Securities for Professional Investors for Which Notification May Be Omitted)

第四条の四 発行者が特定有価証券の発行者である場合における法第四条第三項に規定する内閣府令で定める場合は、同項第三号に該当することとなった特定有価証券の所有者（当該特定有価証券の発行者を除く。）が当該特定有価証券（同号に該当することとなっ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とする。

Article 4-4 The cases specified by a Cabinet Office Ordinance where the relevant Issuer is an Issuer of Regulated Securities, referred to in Article 4, paragraph (3) of the Act, are the cases where a holder of the Regulated Securities that have come to fall under item (iii) of that paragraph (excluding the Issuer of said Regulated Securities) conducts General Solicitation Involving Securities Acquired by a Professional Investor with regard to said Regulated Securities

(limited to those held from the day prior to the day on which said Regulated Securities have come to fall under that item) for a period until the day on which one year has elapsed from said day.

(同一種類の有価証券)

(Same Class of Securities)

第四条の五 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、定義府令第十条の二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特定有価証券とする。

Article 4-5 The securities specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (3), item (iii) of the Act, are the Regulated Securities for which the matters prescribed in the items of Article 10-2, paragraph (1) of the Ordinance on Definitions according to the category of the securities listed in the respective items are the same as the securities listed in Article 4, paragraph (3), item (i) or (ii) of the Act.

(有価証券通知書)

(Written Notice of Securities)

第五条 法第四条第六項の規定により特定有価証券の発行者が提出する有価証券通知書は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により作成し、関東財務局長に提出しなければならない。

Article 5 (1) A Written Notice of Securities that is to be submitted by an Issuer of Regulated Securities pursuant to the provisions of Article 4, paragraph (6) of the Act must be prepared using the forms specified in the following items according to the category of Regulated Securities listed in the respective items, and must be submitted to the Director-General of the Kanto Local Finance Bureau:

一 内国投資信託受益証券 第一号様式

(i) Domestic Investment Trust Beneficiary Certificates: Form 1;

二 外国投資信託受益証券 第一号の二様式

(ii) Foreign Investment Trust Beneficiary Certificates: Form 1-2;

三 内国投資証券 第一号の三様式

(iii) Domestic Investment Securities: Form 1-3;

四 外国投資証券 第二号様式

(iv) Foreign Investment Securities: Form 2;

五 内国資産流動化証券 第二号の二様式

(v) Domestic Asset Backed Securities: Form 2-2;

六 外国資産流動化証券 第二号の三様式

(vi) Foreign Asset Backed Securities: Form 2-3;

七 内国資産信託流動化受益証券 第二号の四様式

(vii) Domestic Beneficiary Certificates Backed by Assets in Trust: Form 2-4;

- 八 外国資産信託流動化受益証券 第二号の五様式
(viii) Foreign Beneficiary Certificates Backed by Assets in Trust: Form 2-5;
- 九 内国信託受益証券、内国信託社債券及び内国信託受益権 第三号様式
(ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: Form 3;
- 十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第三号の二様式
(x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: Form 3-2;
- 十一 内国抵当証券 第三号の三様式
(xi) Domestic Mortgage Securities: Form 3-3;
- 十二 外国抵当証券 第三号の四様式
(xii) Foreign Mortgage Securities: Form 3-4;
- 十三 内国有価証券投資事業権利等 第三号の五様式
(xiii) Domestic Rights in Securities Investment Business, etc.: Form 3-5;
- 十四 外国有価証券投資事業権利等 第三号の六様式
(xiv) Foreign Rights in Securities Investment Business, etc.: Form 3-6;
- 十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に定める様式
(xv) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in items (i) through (xii) according to the category of securities listed in the respective items with regard to the Entrusted Securities pertaining to said Beneficiary Certificates of Regulated Securities in Trust; and
- 十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に定める様式
(xvi) Specified Depository Receipts: the forms specified in items (i) through (xii) according to the category of securities listed in the respective items with regard to the Regulated Securities pertaining to the rights indicated on said Specified Depository Receipts.
- 2 有価証券通知書には、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) The following documents must be attached to the Written Notice of Securities. In this case, if said documents have not been written in Japanese, translations thereof must be attached:
- 一 定款、約款若しくは規約、信託契約書若しくは組合契約書又はこれらに準ずる書類
(i) the articles of incorporation, basic terms and conditions for a contract or

- bylaws, a written trust contract or a written partnership agreement, or any other documents equivalent thereto;
- 二 当該特定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
- (ii) if a Prospectus is used for the Public Offering or Secondary Distribution of the relevant Regulated Securities, said Prospectus; and
- 三 外国特定有価証券の募集又は売出しの場合には、当該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及び当該法律意見書に掲げられた関係法令の関係条文
- (iii) in cases of a Public Offering or Secondary Distribution of Foreign Regulated Securities, a legal opinion letter by legal experts stating that said Public Offering or Secondary Distribution is lawful as well as the relevant provisions of the relevant laws and regulations set forth in said legal opinion letter.
- 3 法第四条第六項ただし書に規定する内閣府令で定める者は、次の各号に掲げる者とする。
- (3) The persons specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4, paragraph (6) of the Act, are the persons listed in the following items:
- 一 当該有価証券の売出しに係る有価証券の所有者である当該有価証券の発行者
- (i) the Issuer of the securities relating to said Secondary Distribution of Securities who is the holder of said securities;
- 二 当該有価証券を他の者に取得させることを目的として当該有価証券の発行者から当該有価証券を取得した金融商品取引業者等
- (ii) a Financial Instruments Business Operator, etc. who acquired said securities from the Issuer of said securities for the purpose of having another person acquire said securities; and
- 三 当該有価証券の売出しに係る引受人（法第二条第六項第一号に掲げる行為を行う者を除く。）に該当する金融商品取引業者等
- (iii) a Financial Instruments Business Operator, etc. who qualifies as Underwriter pertaining to said Secondary Distribution of Securities (excluding a person who performs the act listed in Article 2, paragraph (6), item (i) of the Act).
- 4 特定有価証券に係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。
- (4) The amount specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4, paragraph (6) of the Act as being related to Regulated Securities, is ten million yen.

(変更通知書)

(Written Notice of Change)

第六条 前条第一項の規定による有価証券通知書提出日以後当該募集又は売出しに係る特定有価証券の取引が終了する日以前において当該有価証券通知書に記載された内容につき変更があった場合には、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関東財務局長に提出しなければならない。

Article 6 If there are any changes in the contents stated in the Written Notice of Securities under paragraph (1) of the preceding Article on or after the submission date of said Written Notice of Securities but before the day on which the transaction of Regulated Securities relating to the relevant Public Offering or Secondary Distribution ends, the person who has submitted said Written Notice of Securities must submit a written notice of change stating the contents of said changes to the Director-General of the Kanto Local Finance Bureau without delay.

(開示が行われている場合)

(Cases Where Disclosures Have Been Made)

第七条 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 7 The cases specified by a Cabinet Office Ordinance, referred to in Article 4 (7) of the Act, are the following cases:

一 当該特定有価証券と同一の発行に係る特定有価証券について既に行われた売出し又は当該特定有価証券と同種の特定有価証券（定義府令第十条の二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特定有価証券と同一である他の特定有価証券をいう。）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（当該特定有価証券の発行者が法第二十四条第五項において準用する同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) cases where the notification under Article 4, paragraphs (1) through (3) of the Act concerning a Secondary Distribution that has already been made for Regulated Securities pertaining to the same issuance of the relevant Regulated Securities, or concerning a Public Offering or Secondary Distribution that has already been made for Regulated Securities of the same class as the relevant Regulated Securities (meaning other Regulated Securities for which the matters specified in the items of Article 10-2, paragraph (1) of the Ordinance on Definitions according to the category of securities listed in the respective items are the same as the relevant Regulated Securities) (excluding cases where the proviso to Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act applies to the Issuer of the relevant Regulated Securities) is in effect; and

二 当該特定有価証券が法第二十四条第一項第一号又は第二号（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。以下この号において同じ。）に掲げる有価証券に該当する場合で、法第二十四条第五項において準用する同条第三項（法第二

十七条において準用する場合を含む。以下同じ。)の規定により当該特定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った日の属する特定期間の直前特定期間に係る有価証券報告書が関東財務局長に提出されている場合

- (ii) cases where the relevant Regulated Securities qualify as securities listed in Article 24, paragraph (1), item (i) or (ii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this item), and an Annual Securities Report pertaining to a Specified Period immediately preceding the Specified Period which includes the day on which said Regulated Securities came to qualify as securities listed in Article 24, paragraph (1), item (i) or (ii) of the Act has been submitted to the Director-General of the Kanto Local Finance Bureau pursuant to the provisions of Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter).

(令第二条の十三第八号に掲げる特定有価証券)

(Regulated Securities Listed in Article 2-13, item (viii) of the Order)

第八条 令第二条の十三第八号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 8 The Regulated Securities specified by a Cabinet Office Ordinance, referred to in Article 2-13, item (viii) of the Order, are those listed in the following items:

一 法第二条第一項第五号に掲げる有価証券のうち、信託社債（会社法施行規則（平成十八年法務省令第十二号）第二条第三項第十七号に定める信託社債をいう。第三号において同じ。）に該当するもの

- (i) among the securities listed in Article 2, paragraph (1), item (v) of the Act, those that qualify as Trust Corporate Bonds (meaning Trust Corporate Bonds as prescribed in Article 2, paragraph (3), item (xvii) of the Ordinance for Enforcement of the Companies Act (Ministry of Justice Ordinance No. 12 of 2006); the same applies in item (iii));

二 法第二条第一項第五号又は第十五号に掲げる有価証券（資産流動化法第二条第十項に規定する特定約束手形を除く。）の性質を有するもののうち、次に掲げるすべての要件を満たすもの

- (ii) among the securities that have the nature of the securities listed in Article 2, paragraph (1), item (v) or (xv) of the Act (excluding a Specified Promissory Note as prescribed in Article 2, paragraph (10) of the Asset Securitization Act), the Regulated Securities that satisfy all of the following requirements:

イ 当該有価証券の発行を目的として設立又は運営される法人（以下「特別目的法人」という。）に直接又は間接に所有者から譲渡（取得を含む。）される金銭債

権その他の資産（以下「譲渡資産」という。）が存在すること。

(a) that there exist monetary claims or any other assets to be assigned (including the acquisition) directly or indirectly from the owner to the juridical person that was established or is managed for the purpose of issuance of the relevant securities (hereinafter such juridical person is referred to as a "Special Purpose Juridical Person") (hereinafter such assets are referred to as "Assigned Assets"); and

ロ 特別目的法人が当該有価証券を発行し、当該有価証券（当該有価証券の借換のために発行されるものを含む。）上の債務の履行について譲渡資産の管理、運用又は処分を行うことにより得られる金銭を充てること。

(b) that the Special Purpose Juridical Person issues the relevant securities and appropriates the money obtained from the management, investment, or disposition of the Assigned Assets in the performance of obligations arising from said securities (including those issued for the refinancing of said securities).

三 法第二条第一項第十七号に掲げる有価証券のうち、同項第五号に掲げる有価証券の性質を有するもので信託社債の性質を有するもの

(iii) among the securities listed in Article 2, paragraph (1), item (xvii) of the Act, those that have the nature of the securities listed in item (v) of that paragraph and the nature of Trust Corporate Bonds;

四 法第二条第一項第十七号に掲げる有価証券のうち、同項第五号、第六号、第九号若しくは第十五号に掲げる有価証券の性質を有するもので第二号に掲げるすべての要件を満たすもの又は同項第四号若しくは第八号に掲げるものの性質を有するもの

(iv) among the securities listed in Article 2, paragraph (1), item (xvii) of the Act, those that have the nature of the securities listed in item (v), (vi), (ix), or (xv) of that paragraph and satisfy all of the requirements listed in item (ii) or that have the nature of the securities listed in item (iv) or (viii) of that paragraph;

五 法第二条第一項第十七号に掲げる有価証券のうち、同項第十三号及び第十四号に掲げる有価証券の性質を有するもの

(v) among the securities listed in Article 2, paragraph (1), item (xvii) of the Act, those that have the nature of the securities listed in item (xiii) and (xiv) of that paragraph;

六 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。）のうち、第一号から第五号までに掲げる有価証券を受託有価証券とするもの

(vi) among the Beneficiary Certificates of Securities in Trust (meaning Beneficiary Certificates of Securities in Trust as prescribed in Article 2-3, item (iii) of the Order), those for which the Entrusted Securities are securities listed in item (i) through (v); and

七 法第二条第一項第二十号に掲げる有価証券のうち、令第二条の十三第一号から第

五号までに掲げる有価証券又は第一号から第五号までに掲げる有価証券に係る権利を表示するもの

(vii) among the securities listed in Article 2, paragraph (1), item (xx) of the Act, those listed in Article 2-13, item (i) through item (v) of the Order or those indicating rights pertaining to securities listed in item (i) through item (v).

(代理人)

(Agents)

第九条 外国特定有価証券の発行者は、法第五条第五項において準用する同条第一項に規定する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っ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発行者を代理する権限を有するもの（第十七条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 9 If an Issuer of Foreign Regulated Securities submits the statement prescribed in Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, the Issuer must specify a person who has an address in Japan and who has the authority to represent said Issuer for any acts concerning the notification of the relevant Public Offering or Secondary Distribution (such person is referred to as an "Agent" in Article 17, paragraph (1), item (iii)).

(有価証券届出書の記載内容等)

(Content of the Statements, etc. in the Securities Registration Statement)

第十条 法第五条第五項において準用する同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特定有価証券の発行者は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により有価証券届出書三通（当該特定有価証券が資産信託流動化受益証券である場合において、当該資産信託流動化受益証券の発行者である原委託者（定義府令第九条第二号に規定する原委託者をいう。以下同じ。）の本店の所在地（原委託者が個人である場合にあつては、住所）を管轄する財務局（当該所在地又は住所が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局。以下「原委託者管轄財務局等」という。）が当該資産信託流動化受益証券の発行者である受託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つては、福岡財務支局。以下「受託者管轄財務局等」という。）と異なるときは、当該異なる原委託者管轄財務局等の数に三を加えた通数）を作成し、関東財務局長（金融庁長官による法第九条第一項若しくは第十条第一項（これらの規定を法第二十四条の二第一項若しくは第二十四条の五第五項において準用し、又は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。）の規定による訂正届出書若しくは訂正報告書又は法第二十三条の九第一項（法第二十七条において準用する場合を含む。）若しくは第二十三条の十第一項（同条第五項において準用し、又は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。）の規定による訂正発行登録書の提出の命令に応じてこれらの書類を提出する場合は、金融庁長官。第十八条、第十八条の五、第十八条の六、第十八条の八第一項、第二十四条第一項、第二十四条の二第

一項、第二十七条の四第一項及び第三十条を除き、以下同じ。)に提出しなければならない。

Article 10 (1) An Issuer of Regulated Securities who intends to submit a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, must prepare three copies of Securities Registration Statements (if said Regulated Securities are Beneficiary Certificates Backed by Assets in Trust, and if the Local Finance Bureau that has jurisdiction over the location of the head office (if the Originator is an individual, his/her address) of the Originator (meaning the Originator as prescribed in Article 9, item (ii) of the Ordinance on Definitions) (if said location or address is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Fukuoka Local Finance Branch Bureau; hereinafter referred to as the "Competent Local Finance Bureau, etc. for the Originator") who is an Issuer of said Beneficiary Certificates Backed by Assets in Trust is different from the Local Finance Bureau that has jurisdiction over the location of the head office of the trustee who is an Issuer of said Beneficiary Certificates Backed by Assets in Trust (if said location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Fukuoka Local Finance Branch Bureau; hereinafter referred to as the "Competent Local Finance Bureau, etc. for the Trustee"), the number of copies obtained by adding three to the number of the different Competent Local Finance Bureaus, etc. for the Originator (s) using the form specified in the following items according to the category of Regulated Securities listed in the respective items, and must submit them to the Director-General of the Kanto Local Finance Bureau (if those documents are submitted in response to an order by the Commissioner of the Financial Services Agency for submission of an amendment or amendment report pursuant to the provisions of Article 9, paragraph (1) or Article 10, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 24-2, paragraph (1) or Article 24-5, paragraph (5) of the Act or those provisions are applied mutatis mutandis pursuant to Article 27 of the Act) or an amended Shelf Registration Statement pursuant to the provisions of Article 23-9, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) or Article 23-10, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to paragraph (5) of that Article or those provisions are applied mutatis mutandis pursuant to Article 27 of the Act), the Commissioner of the Financial Services Agency; the same applies hereinafter excluding Article 18, Article 18-5, Article 18-6, Article 18-8, paragraph (1), Article 24, paragraph (1), Article 24-2, paragraph (1), Article 27-4, paragraph (1) and Article 30):

一 内国投資信託受益証券 第四号様式

- (i) Domestic Investment Trust Beneficiary Certificates: Form 4;
二 外国投資信託受益証券 第四号の二様式
- (ii) Foreign Investment Trust Beneficiary Certificates: Form 4-2;
三 内国投資証券 第四号の三様式
- (iii) Domestic Investment Securities: Form 4-3;
四 外国投資証券 第四号の四様式
- (iv) Foreign Investment Securities: Form 4-4;
五 内国資産流動化証券 第五号の二様式
- (v) Domestic Asset Backed Securities: Form 5-2;
六 外国資産流動化証券 第五号の三様式
- (vi) Foreign Asset Backed Securities: Form 5-3;
七 内国資産信託流動化受益証券 第五号の四様式
- (vii) Domestic Beneficiary Certificates Backed by Assets in Trust: Form 5-4;
八 外国資産信託流動化受益証券 第五号の五様式
- (viii) Foreign Beneficiary Certificates Backed by Assets in Trust: Form 5-5;
九 内国信託受益証券、内国信託社債券及び内国信託受益権 第六号様式
- (ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: Form 6;
十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第六号の二様式
- (x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: Form 6-2;
十一 内国抵当証券 第六号の三様式
- (xi) Domestic Mortgage Securities: Form 6-3;
十二 外国抵当証券 第六号の四様式
- (xii) Foreign Mortgage Securities: Form 6-4;
十三 内国有価証券投資事業権利等 第六号の五様式
- (xiii) Domestic Rights in Securities Investment Business, etc.: Form 6-5;
十四 外国有価証券投資事業権利等 第六号の六様式
- (xiv) Foreign Rights in Securities Investment Business, etc.: Form 6-6;
十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に定める様式
- (xv) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in items (i) through (xii) according to the category of securities listed in the respective items with regard to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust; and
十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に定める様式

(xvi) Specified Depository Receipts: the forms specified in items (i) through (xii) according to the category of securities listed in the respective items with regard to the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts.

- 2 前項の規定により有価証券届出書を提出しようとする場合において、当該特定有価証券が信託受益証券又は信託受益権（定義府令第十四条第二項第二号ハ及び同条第三項第一号ハに掲げる場合に該当するものに限る。第二十二条第三項、第二十二条の二第二号、第二十八条第四項、第二十九条第五項及び第三十一条第二項において同じ。）であるときは、前項中「資産信託流動化受益証券である」とあるのは「信託受益証券又は信託受益権である」と、「当該資産信託流動化受益証券の発行者である原委託者（定義府令第九条第二号に規定する原委託者をいう。以下同じ。））」とあるのは「信託受益証券又は信託受益権の発行者である信託行為の効力が生ずるときにおける委託者（以下この項において「当初委託者」という。））」と、「原委託者が」とあるのは「当初委託者が」と、「原委託者管轄財務局等」とあるのは「当初委託者管轄財務局等」と、「当該資産信託流動化受益証券の発行者である受託者」とあるのは「当該信託受益証券又は当該信託受益権の発行者である受託者」と読み替えて、同項の規定を適用する。

(2) If an Issuer of Regulated Securities intends to submit a Securities

Registration Statement pursuant to the provisions of the preceding paragraph, when said Regulated Securities are Trust Beneficiary Certificates or Trust Beneficial Interests (limited to those falling under the cases listed in Article 14, paragraph (2), item (ii), sub-item (c) and paragraph (3), item (i), sub-item (c) of the Ordinance on Definitions; the same applies in Article 22, paragraph (3), Article 22-2, item (ii), Article 28, paragraph (4), Article 29, paragraph (5), and Article 31, paragraph (2)), the phrases "are Beneficiary Certificates Backed by Assets in Trust", "the Originator (meaning the Originator as prescribed in Article 9, item (ii) of the Ordinance on Definitions) (if said location or address is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Fukuoka Local Finance Branch Bureau; hereinafter referred to as the 'Competent Local Finance Bureau, etc. for the Originator')", who is an Issuer of said Beneficiary Certificates Backed by Assets in Trust", "the Originator", "Competent Local Finance Bureau, etc. for the Originator" and "the trustee who is an Issuer of said Beneficiary Certificates Backed by Assets in Trust" in the preceding paragraph are deemed to be replaced with "are Trust Beneficiary Certificates or Trust Beneficial Interests", "a settlor who is an Issuer of Trust Beneficiary Certificates or Trust Beneficial Interests at the time when the act of trust comes into effect (hereinafter such settlor is referred to as the 'Initial Settlor' in this paragraph)", "Initial Settlor", "Competent Local Finance Bureau, etc. for the Initial Settlor" and "the trustee who is an Issuer of said Trust Beneficiary Certificates or Trust Beneficial Interests", respectively, and the provisions of the preceding paragraph apply.

(有価証券届出書の記載の特例)

(Special Provisions for Statements in the Securities Registration Statement)

第十一条 有価証券届出書につき、法第五条第五項において準用する同条第一項ただし書（法第二十七条において準用する場合を含む。）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 11 With regard to a Securities Registration Statement, the cases specified by a Cabinet Office Ordinance, referred to in the proviso to Article 5, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, are the cases listed in the following items, and the matters specified by a Cabinet Office Ordinance, referred to in the proviso to Article 5, paragraph (1) of the Act and the proviso to Article 13, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the matters listed in the following items:

一 投資法人債券、外国投資証券（投資法人債券の性質を有するものに限る。以下「外国投資法人債券」という。）又は資産流動化証券（法第二条第一項第八号に掲げる有価証券（以下「特定優先出資証券」という。）及び外国資産流動化証券のうち法第二条第一項第六号、第八号又は第九号に掲げる有価証券の性質を有するものを除く。）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) with regard to investment corporation bond certificates, Foreign Investment Securities (limited to those have the nature of investment corporation bond certificates; hereinafter referred to as "Foreign Investment Corporation Bond Certificates") or Asset Backed Securities (among the securities prescribed in Article 2, paragraph (1), item (viii) of the Act (hereinafter referred to as "Specified Preferred Equity Investment Certificates") and Foreign Asset Backed Securities, excluding those that have the nature of the securities listed in Article 2, paragraph (1), item (vi), (viii), or (ix) of the Act), cases where it is necessary to conduct a Public Offering before deciding the issue price:

イ 発行価格

(a) the issue price;

ロ 申込証拠金

(b) the deposit for subscription;

ハ 利率

(c) the interest rate;

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 of interest;
 ヘ 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
- (f) the names and addresses of Underwriters (excluding major Financial Instruments Business Operators who conclude the Wholesale Underwriting Contracts); and
 ト 引受金額及び引受けの条件
- (g) the amount of underwriting and the conditions of underwriting:
 チ 投資法人債管理者若しくは投資法人債の管理会社、社債管理者若しくは社債の管理会社、特定社債管理者若しくは特定社債の管理会社又はこれらに類する管理会社（以下この号及び第二十五条第四項第一号において「投資法人債管理者等」という。）の名称及びその住所
- (h) the name and address of the manager of the investment corporation bond or managing company of the investment corporation bond, corporate bond managers or corporate bond managing company, specified corporate bond managers or specified corporate bond managing company, or a managing company equivalent thereto (hereinafter collectively referred to as the "Investment Corporation Bond Managers, etc." in this item and Article 25, paragraph (4), item (i)); and
 リ 投資法人債管理者等の委託の条件
- (i) the conditions of entrustment of the Investment Corporation Bond Managers, etc.;
- 一の二 特定優先出資証券又は外国資産流動化証券（法第二条第一項第八号又は第九号に掲げる有価証券の性質を有するものに限る。）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)-2 with regard to Specified Preferred Equity Investment Certificates or Foreign Asset Backed Securities (limited to those that have the nature of the securities listed in Article 2, paragraph (1), item (viii) or (ix) of the Act), cases where it is necessary to conduct a Public Offering before deciding the issue price:
 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 Underwriters (excluding major Financial Instruments Business Operators who conclude the Wholesale Underwriting Contracts); and

ホ 引受口数及び引受けの条件

(e) the number of units of underwriting and the conditions of underwriting.

一の三 内国投資証券（投資法人債券を除く。次号において同じ。）、外国投資証券（外国投資法人債券を除く。次号において同じ。）、資産信託流動化受益証券又は信託受益証券につき、その発行価格の決定前に募集を行う必要がある場合

(i)-3 with regard to Domestic Investment Securities (excluding investment corporation bond certificates; the same applies in the following item), Foreign Investment Securities (excluding Foreign Investment Corporation Bond Certificates; the same applies in the following item), Beneficiary Certificates Backed by Assets in Trust, or Trust Beneficiary Certificates, cases where it is necessary to conduct a Public Offering before deciding the issue price:

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 Underwriters (excluding major Financial Instruments Business Operators who conclude the Wholesale Underwriting Contracts); and

ホ 引受口数及び引受けの条件

(e) the number of units of underwriting and the conditions of underwriting.

二 内国投資証券、外国投資証券又は資産流動化証券につき、その売出価格の決定前に売出しを行う必要がある場合

(ii) with regard to Domestic Investment Securities, Foreign Investment Securities, or Asset Backed Securities, cases where it is necessary to make a 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 to accept subscriptions;

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 major Financial Instruments Business Operators who conclude a Wholesale Underwriting Contract); and

ホ 売出しの委託契約の内容

(e) the details of the entrustment agreement for the Secondary Distribution.

三 第一号から前号までに掲げる場合に係る特定有価証券以外の特定有価証券につき、発行価格又は売出価格の決定前に募集又は売出しをする必要がある場合

(iii) with regard to Regulated Securities other than those pertaining to the cases listed in item (i) through the preceding item, cases where it is necessary to conduct a Public Offering or Secondary Distribution before deciding the issue price or distribution price:

イ 発行価格又は売出価格

(a) the issue price or distribution price; and

ロ 申込証拠金

(b) the deposit for subscription.

(組込方式による有価証券届出書)

(Securities Registration Statement by the Inclusion Method)

第十一条の二 法第五条第五項において準用する同条第三項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定める期間は、一年間とする。

Article 11-2 (1) The period specified by a Cabinet Office Ordinance, referred to in Article 5, paragraph (3) (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article) as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, is one year.

2 法第五条第五項において準用する同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、特定有価証券の発行者が次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により作成し、関東財務局長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, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, is an Annual Securities Report that the Issuer of the Regulated Securities prepared using the form specified in the following items according to the category of Regulated Securities listed in the respective items and submitted to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第七号の三様式

(i) Domestic Investment Securities: Form 7-3;

二 外国投資証券 第八号様式

(ii) Foreign Investment Securities: Form 8;

三 特定内国資産流動化証券 第八号の二様式

(iii) Regulated Domestic Asset Backed Securities: Form 8-2; and

四 特定外国資産流動化証券 第八号の三様式

(iv) Regulated Foreign Asset Backed Securities: Form 8-3.

3 第一項に規定する期間継続して有価証券報告書のうち前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、法第五条第五項において準用する同条第三項の規定により、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により有価証券届出書を作成することができる。

(3) If a person who has submitted Annual Securities Reports which is prescribed in the preceding paragraph continuously during the period specified in paragraph (1) intends to submit a Securities Registration Statement, the person may prepare the Securities Registration Statement using the form specified in the following items according to the category of Regulated Securities listed in the respective items, pursuant to the provisions of Article 5, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act:

一 内国投資証券 第四号の三の二様式

(i) Domestic Investment Securities: Form 4-3-2;

二 外国投資証券 第四号の四の二様式

(ii) Foreign Investment Securities: Form 4-4-2;

三 特定内国資産流動化証券 第五号の二の二様式

(iii) Regulated Domestic Asset Backed Securities: Form 5-2-2; and

四 特定外国資産流動化証券 第五号の三の二様式

(iv) Regulated Foreign Asset Backed Securities: Form 5-3-2.

(参照方式による有価証券届出書)

(Securities Registration Statement by the Reference Method)

第十一条の三 法第五条第五項において準用する同条第四項各号（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には、法第五条第五項において準用する同条第四項の規定により、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により有価証券届出書を作成することができる。

Article 11-3 (1) If a person who satisfies all of the requirements listed in the items of Article 5, paragraph (4) of the Act (including cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, intends to submit a Securities Registration Statement, the person may prepare the Securities Registration Statement using the form specified in the following items according to the category of Regulated Securities listed in the respective items, pursuant to the provisions of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article:

一 内国投資証券 第四号の三の三様式

(i) Domestic Investment Securities: Form 4-3-3;

- 二 外国投資証券 第五号様式
 - (ii) Foreign Investment Securities: Form 5;
 - 三 特定内国資産流動化証券 第五号の二の三様式
 - (iii) Regulated Domestic Asset Backed Securities: Form 5-2-3; and
 - 四 特定外国資産流動化証券 第五号の三の三様式
 - (iv) Regulated Foreign Asset Backed Securities: Form 5-3-3.
- 2 法第五条第五項において準用する同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, paragraph (4), item (i) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, is one year.
- 3 法第五条第五項において準用する同条第四項第一号に規定する内閣府令で定めるものは、次の各号に掲げる特定有価証券の発行者が、当該各号に定める様式により作成し、関東財務局長に提出した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, paragraph (4), item (i) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, are the Annual Securities Reports that the Issuer of the Regulated Securities prepared using the form specified in the following items according to the category of Regulated Securities listed in the respective items and submitted to the Director-General of the Kanto Local Finance Bureau:
- 一 内国投資証券 第七号の三様式
 - (i) Domestic Investment Securities: Form 7-3;
 - 二 外国投資証券 第八号様式
 - (ii) Foreign Investment Securities: Form 8;
 - 三 特定内国資産流動化証券 第八号の二様式
 - (iii) Regulated Domestic Asset Backed Securities: Form 8-2; and
 - 四 特定外国資産流動化証券 第八号の三様式
 - (iv) Regulated Foreign Asset Backed Securities: Form 8-3.
- 4 法第五条第五項において準用する同条第四項第二号に規定する内閣府令で定める基準は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める基準とする。
- (4) The criteria specified by a Cabinet Office Ordinance, referred to in Article 5, paragraph (4), item (ii) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, is the criteria specified in the following items according to the category of Regulated Securities listed in the respective items:
- 一 内国投資証券又は外国投資証券 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内国投資証券若しくは外国投資証券（特定上場特定有価証券を除く。以下この号において「上場投資証券」という。）又は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。）に店頭売買有価証券（同条第八項第十号ハに規定する店頭売買有価証

券をいう。)として登録されている内国投資証券若しくは外国投資証券(特定店頭売買特定有価証券を除く。以下この号において「店頭登録投資証券」という。)を発行しており、かつ、次のいずれかに該当すること。

- (i) Domestic Investment Securities or Foreign Investment Securities: that a person who intends to submit a Securities Registration Statement has issued Domestic Investment Securities or Foreign Investment Securities listed on a Financial Instruments Exchange in Japan (excluding Specified Listed and Regulated Securities; hereinafter referred to as the "Listed Investment Securities" in this item) or Domestic Investment Securities or Foreign Investment Securities registered at the Authorized Financial Instruments Firms Association (meaning an Authorized Financial Instruments Firms Association as prescribed in Article 2, paragraph (13) of the Act; the same applies hereinafter) as Over-the-Counter Traded Securities (meaning Over-the-Counter Traded Securities as prescribed in paragraph (8), item (x), sub-item (c) of that Article) (excluding Specified Over-the-Counter Traded and Regulated Securities; hereinafter referred to as "Over-the-Counter Registered Investment Securities" in this item) and falls under any of the following:

イ 上場日等(当該者の発行する内国投資証券又は外国投資証券が、上場投資証券である場合にあっては法第二十四条第五項において準用する同条第一項第一号(法第二十七条において準用する場合を含む。)に掲げる有価証券に該当することとなった日、店頭登録投資証券である場合にあっては法第二十四条第五項において準用する同条第一項第二号(法第二十七条において準用する場合を含む。)に掲げる有価証券に該当することとなった日をいう。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、当該者の発行済内国投資証券又は外国投資証券について、当該有価証券届出書の提出日の六月前の日から提出日の前日までの間のいずれかの日(以下この号において「算定基準日」という。)以前三年間の金融商品市場(法第二条第十四項に規定する金融商品市場をいう。以下このイにおいて同じ。)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(以下このイ及びロにおいて「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。ニにおいて同じ。)が百億円以上であること。

- (a) if the Listing Date, etc. (meaning the day on which the Domestic Investment Securities or Foreign Investment Securities issued by the relevant person have come to fall under the securities listed in Article 24, paragraph (1), item (i) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) as applied mutatis

mutandis pursuant to Article 24, paragraph (5) of the Act if they are Listed Investment Securities and the day on which the Domestic Investment Securities or Foreign Investment Securities issued by the relevant person have come to fall under the securities listed in Article 24, paragraph (1), item (ii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) as applied mutatis mutandis in Article 24, paragraph (5) of the Act if they are Over-the-Counter Investment Securities; hereinafter the same applies in this item) is on or preceding the day three years and six months prior to the submission date of the relevant Securities Registration Statement, with regard to the issued Domestic Investment Securities or Foreign Investment Securities of said person, the amount obtained by dividing the total trading value on the Financial Instruments Market (meaning a Financial Instruments Market as prescribed in Article 2, paragraph (14) of the Act; hereinafter the same applies in this sub-item (a)) or the total trading value announced by the Authorized Financial Instruments Firms Association (hereinafter referred to as the "Trading Value" in this item) within three years prior to any of the days between the day six months before the submission date of said Securities Registration Statement and the day preceding the submission date (hereinafter referred to as the "Calculation Base Date" in this item) by three is ten billion yen or more, and the Average Market Capitalization for Three Years (meaning the amount obtained by dividing the total 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 collectively referred to as the "Market Capitalization" in this item) of such Investment Securities 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 sub-item (a) and sub-item (b)), 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; the same applies in sub-item (d)) 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、当該者の発行済内国投資証券又は外国投資証券について、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。ニにおいて同じ。）が百億円以上であること。

(b) if the Listing Date, etc. falls within the period between the day three

years and six months before the submission date of the relevant Securities Registration Statement and the day that is on or preceding the day two years and six months before said submission date, with regard to the issued Domestic Investment Securities or Foreign Investment Securities of the relevant person, 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; the same applies in sub-item (d)) 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、当該者の発行済内国投資証券又は外国投資証券について、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。ニにおいて同じ。）が百億円以上であること。

(c) if the Listing Date, etc. is after the day two years and six months before the submission date of the relevant Securities Registration Statement, with regard to the issued Domestic Investment Securities or Foreign Investment Securities of the relevant person, the Trading Value of such issued Investment Securities for the year 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; the same applies in sub-item (d)) is ten billion yen or more;

ニ 当該者の発行済内国投資証券又は外国投資証券について、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) with regard to the issued Domestic Investment Securities or Foreign Investment Securities of the relevant person, the Average Market Capitalization for Three Years (if the Listing Date, etc. falls within the period between the day after the day three years and six months before the submission date of the relevant Securities Registration Statement and the day that is on or preceding the day two years and six months before the submission date, the Average Market Capitalization for Two Years, and if the Listing Date, etc. is 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; or

ホ 当該有価証券届出書の提出日以前五年間において、当該者が本邦においてその

募集又は売出しに係る有価証券届出書又は発行登録追補書類を提出することにより発行し、又は交付された内国投資証券又は外国投資証券の発行価額又は売価額の総額が百億円以上であること。

(e) that, within the five-year period prior to the submission date of said Securities Registration Statement, the total amount of the issue value or distribution value of Domestic Investment Securities or Foreign Investment Securities that said person issued or were delivered by submitting a Securities Registration Statement or Self Registration Supplements pertaining to the Public Offering or Secondary Distribution thereof in Japan is 10 billion yen or more; and

二 特定内国資産流動化証券又は特定外国資産流動化証券 有価証券届出書の提出日以前五年間において、当該有価証券届出書を提出しようとする者が、本邦においてその募集又は売出しに係る有価証券届出書又は発行登録追補書類を提出することにより発行し、又は交付された特定内国資産流動化証券又は特定外国資産流動化証券の発行価額又は売価額の総額が百億円以上であること。

(ii) Regulated Domestic Asset Backed Securities or Regulated Foreign Asset Backed Securities: that, within the five-year period prior to the submission date of a Securities Registration Statement, the total amount of the issue value or distribution value of Regulated Domestic Asset Backed Securities or Regulated Foreign Asset Backed Securities that the person who intends to submit said Securities Registration Statement issued or were delivered by submitting a Securities Registration Statement or Self Registration Supplements pertaining to the Public Offering or Secondary Distribution thereof in Japan is 10 billion yen or more.

(有価証券届出書の添付書類)

(Documents Attached to the Securities Registration Statement)

第十二条 有価証券届出書に添付すべき書類として法第五条第六項（法第二十七条において準用する場合を含む。）に規定する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。ただし、当該書類が当該有価証券届出書提出前一年以内に当該有価証券届出書に係る特定有価証券と同一の種類の特有価証券について提出された有価証券届出書に添付して提出されたものと同一内容のものである場合には、これを除く。

Article 12 (1) The documents specified by a Cabinet Office Ordinance as documents to be attached to a Securities Registration Statement, referred to in Article 5, paragraph (6) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the documents specified in the following items according to the category of Securities Registration Statement listed in the respective items; provided, however, that if said documents have the same content as the attached documents submitted with a Securities Registration Statement that was submitted for Regulated Securities of the

same class as the Regulated Securities pertaining to the Securities Registration Statement within one year prior to the submission of the Securities Registration Statement, said documents are excluded:

一 内国特定有価証券の募集又は売出しに係る有価証券届出書（第四号の三の二様式、第四号の三の三様式、第五号の二の二様式及び第五号の二の三様式により作成された有価証券届出書を除く。） 次に掲げる書類

(i) cases of Securities Registration Statements pertaining to a Public Offering or Secondary Distribution of Domestic Regulated Securities (excluding Securities Registration Statement prepared using Form 4-3-2, Form 4-3-3, Form 5-2-2 and Form 5-2-3): the following documents:

イ 定款、約款若しくは規約又は信託契約書若しくは組合契約書又はこれらに準ずる書類

(a) the articles of incorporation, basic terms and conditions for a contract or bylaws, a written trust contract or a written partnership agreement, or other documents equivalent thereto;

ロ 当該特定有価証券の発行につき役員会の決議、投資主総会の決議若しくは組合員総会の決議があった場合における当該役員会の議事録の写し、当該投資主総会の議事録の写し若しくは当該組合員総会の議事録の写し又はこれらに類する書面

(b) if a resolution at an board of officers' meeting, a resolution at an investors' meeting, or a resolution at a general meeting of partners has been adopted for the issuance of the relevant Regulated Securities, a copy of the minutes of said board of officers' meeting, a copy of the minutes of said investors' meeting, or a copy of the minutes of said general meeting of partners, or other documents similar thereto;

ハ ファンドの資金を運用する法人又はファンド、信託財産、管理資産若しくは特定信託財産に関し業務上密接な関係を有する法人（以下「関係法人」という。）のうち主要なものとの間に締結した契約の契約書の写し又は締結しようとする契約の内容を記載した書面（当該締結した契約又は当該締結しようとする契約の主要内容が当該有価証券届出書に記載されている場合を除く。）

(c) a copy of the written contract for a contract concluded with a major person from among the juridical persons who invest money of the Fund or the juridical persons who have a close business relationship with regard to the Fund, Trust Property, Collateralized Assets, or Specified Trust Property (hereinafter referred to as a "Affiliated Juridical Person"), or a document stating the contents of a contract that is to be concluded (excluding cases where the major contents of said contract that has been concluded or is to be concluded are stated in said Securities Registration Statement);

ニ 当該内国特定有価証券が特定有価証券信託受益証券（内国法人が発行者であるものに限る。）である場合には、当該特定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

(d) if said Domestic Regulated Securities are Beneficiary Certificates of

Regulated Securities in Trust (limited to those of which the Issuer is a domestic corporation), a copy of the trust contract concluded for the issuance of said Beneficiary Certificates of Regulated Securities in Trust or a copy of other major contracts; and

ホ 当該内国特定有価証券が特定預託証券（内国法人が発行者であるものに限る。）である場合には、当該特定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写し

(e) if said Domestic Regulated Securities are Specified Depository Receipts (limited to those of which the Issuer is a domestic corporation), a copy of the trust contract concluded for said Specified Depository Receipts or a copy of other major contracts.

二 第四号の三の二様式及び第五号の二の二様式により作成された有価証券届出書次に掲げる書類

(ii) a Securities Registration Statement prepared using Form 4-3-2 and Form 5-2-2: the following documents:

イ 前号イに掲げる書類（第二十七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 the relevant documents are not included in the incorporated documents of the relevant Securities Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1)); and

ロ 前号ロからホまでに掲げる書類

(b) the documents listed in sub-item (b) through sub-item (e) of the preceding item.

三 第四号の三の三様式により作成された有価証券届出書次に掲げる書類

(iii) a Securities Registration Statement prepared using Form 4-3-3: the following documents:

イ 第一号イに掲げる書類（第二十七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, item (i), sub-item (a) (limited to cases where the relevant documents are not included in the reference documents of the relevant Securities Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1));

ロ 第一号ロからホまでに掲げる書類

(b) the documents listed in item (i), sub-items (b) through (e);

ハ 当該有価証券届出書の提出者が法第五条第五項において準用する同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 indicating that the person who submits the relevant Securities Registration Statement satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act;

ニ 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の各号に掲げる事情が生じた場合（次の各号に規定する重要な事実の内容を記載した半期報告書、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

(d) if the circumstances listed in the following items occur on or after the submission date of an Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the relevant Securities Registration Statement (excluding cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of the material facts set forth in the following items is included in the reference documents of said Securities Registration Statement), a document stating the details of said 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とき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。

1. that with regard to a material fact to be contained in the relevant Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for said material fact to be stated; 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 concerning the matters to be stated in the relevant Annual Securities Report has occurred.

ホ 投資法人の目的及び基本的性格並びに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

(e) a document explaining accurately and concisely the purpose and basic nature of the investment corporation as well as the transition of the major management indicators, etc.

四 第五号の二の三様式により作成された有価証券届出書 前号イからニまでに掲げる書類

(iv) a Securities Registration Statement prepared using Form 5-2-3: the documents listed in sub-item (a) through sub-item (d) of the preceding item.

五 外国特定有価証券の募集又は売出しに係る有価証券届出書（第四号の四の二様式、第五号様式、第五号の三の二様式及び第五号の三の三様式により作成された有価証券届出書を除く。） 次に掲げる書類

(v) a Securities Registration Statement pertaining to a Public Offering or Secondary Distribution of Foreign Regulated Securities (excluding a Securities Registration Statement prepared using Form 4-4-2, Form 5, Form 5-3-2 and Form 5-3-3): the following documents:

イ 第一号に掲げる書類

- (a) the documents listed in item (i);
 - ロ 有価証券届出書に記載された代表者が当該外国特定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 demonstrating that a representative person stated in the Securities Registration Statement is a person who has legitimate authority concerning the notification of the Public Offering or Secondary Distribution of the relevant Foreign Regulated Securities;
 - ハ 発行者が、本邦内に住所を有する者に、当該外国特定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発行者を代理する権限を付与したことを証する書面
 - (c) a document demonstrating that the Issuer has granted a person who has an address in Japan the authority to represent said Issuer for any acts concerning the notification of Public Offering or Secondary Distribution of the relevant Foreign Regulated Securities;
 - ニ 当該外国特定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及び当該法律意見書に掲げられた関係法令の関係条文
 - (d) a legal opinion letter by legal experts stating that the Public Offering or Secondary Distribution of said Foreign Regulated Securities is lawful as well as the relevant provisions of the relevant laws and regulations listed in said legal opinion letter; 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) if the permission under Article 21, paragraph (1) or (2) of the Foreign Exchange and Foreign Trade Act is required, a document demonstrating that said permission has been obtained.
- 六 第四号の四の二様式及び第五号の三の二様式により作成された有価証券届出書次に掲げる書類
- (vi) a Securities Registration Statement prepared using Form 4-4-2 and Form 5-3-2: the following documents:
 - イ 第一号イに掲げる書類（第二十七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 item (i), sub-item (a) (limited to cases where the relevant documents are not included in the incorporated documents of the relevant Securities Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1));
 - ロ 第一号ロからホまでに掲げる書類
 - (b) the documents listed in item (i), sub-items (b) through (e); and
 - ハ 前号ロからホまでに掲げる書類
 - (c) the documents listed in sub-item (b) through sub-item (e) of the preceding item.
- 七 第五号様式により作成された有価証券届出書 次に掲げる書類

(vii) a Securities Registration Statement prepared using Form 5: the following documents:

イ 第一号イに掲げる書類（第二十七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), sub-item (a) (limited to cases where the relevant documents are not included in the reference documents of the relevant Securities Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1));

ロ 前号ロ及びハに掲げる書類

(b) the documents listed in sub-item (b) and (c) of the preceding item;

ハ 第三号ハ及びニに掲げる書類

(c) the documents listed in item (iii), sub-items (c) and (d); and

ニ 外国投資法人の目的及び基本的性格並びに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 explaining accurately and concisely the purpose and basic nature of the foreign investment corporation and the transition of the major management indicators, etc.

八 第五号の三の三様式により作成された有価証券届出書 前号イからハまでに掲げる書類

(viii) a Securities Registration Statement prepared using Form 5-3-3: the documents listed in sub-item (a) through sub-item (c) of the preceding item.

2 前項各号に掲げる書類が日本語によ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 the items of the preceding paragraph have not been written in Japanese, translations thereof must be attached.

(有価証券届出書の自発的訂正)

(Voluntary Amendment of a Securities Registration Statement)

第十三条 有価証券届出書につき、法第七条（法第二十七条において準用する場合を含む。）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。

Article 13 With regard to a Securities Registration Statement, the circumstances specified by a Cabinet Office Ordinance, referred to in Article 7 of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the following circumstances:

一 当該有価証券届出書又はその添付書類に記載された内容について重要な変更があったこと。

(i) that a material change has been made with regard to the contents stated in the relevant Securities Registration Statement or the documents attached thereto;

二 当該有価証券届出書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。

(ii) that with regard to a material fact to be stated in the relevant Securities Registration Statement or the documents attached thereto which occurred before the submission date thereof, the details of which could not be stated when submitting these documents, it has become possible for said material fact to be stated;

三 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。

(iii) that a material fact concerning the matters to be stated in the relevant Securities Registration Statement or documents attached thereto has occurred; or

四 法第五条第五項において準用する同条第一項に掲げる事項で当該有価証券届出書に記載しなかったものにつきその内容が決定したこと。

(iv) that with regard to the matters listed in Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act which were not stated in the Securities Registration Statement, the details thereof have been determined.

(目論見書の作成を要しない有価証券の売出し)

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

第十四条 法第十三条第一項に規定する内閣府令で定めるものは、次の各号に掲げる有価証券の売出しとする。ただし、当該有価証券の売出しに関し、令第二十条第一項に規定する安定操作取引を行う場合は、この限りでない。

Article 14 The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (1) of the Act, are a Secondary Distribution of Securities listed in the following items; provided, however, that this does not apply if, with regard to said Secondary Distribution of Securities, a Stabilizing Transaction prescribed in Article 20, paragraph (1) of the Order is conducted:

一 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

(i) that which does not qualify as Secondary Distribution of Securities prescribed in Article 2, paragraph (4) of the Act;

二 次に掲げる有価証券の売出しに該当しないもの

(ii) that which does not qualify as a Secondary Distribution of Securities listed below:

イ 有価証券の売出しに係る有価証券の所有者である当該有価証券の発行者が行う当該有価証券の売出し

(a) a Secondary Distribution of Securities made by the Issuer of the securities relating to said Secondary Distribution of Securities who is the owner of said securities;

ロ 当該有価証券を他の者に取得させることを目的として当該有価証券の発行者が

- ら当該有価証券を取得した金融商品取引業者等が行う当該有価証券の売出し
- (b) a Secondary Distribution of Securities made by a Financial Instruments Business Operator, etc. who acquired said securities from the Issuer of said Securities for the purpose of having another person acquire said Securities implements; and
- ハ 有価証券の売出しに係る引受人（法第二条第六項第一号に規定する行為を行う者を除く。）に該当する金融商品取引業者等が行う当該有価証券の売出し
- (c) a Secondary Distribution of Securities made by a Financial Instruments Business Operator, etc. who qualifies as an Underwriter pertaining to a Secondary Distribution of Securities (excluding a person who performs the act prescribed in Article 2, paragraph (6), item (i) 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 the Prospectus to Be Delivered Pertaining to Securities Requiring Notification)

第十五条 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、次の各号に掲げる特定有価証券の区分に応じ、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 15 The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (i), sub-item (a) 1. of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in the following items according to the category of Regulated Securities listed in the respective items; provided, however, that the matters which are not made available for public inspection pursuant to the provisions of Article 25, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) are excluded:

- 一 内国投資信託受益証券 第二十五号様式により記載すべき事項
 (i) Domestic Investment Trust Beneficiary Certificates: the matters to be stated using Form 25;
- 二 外国投資信託受益証券 第二十五号の二様式により記載すべき事項
 (ii) Foreign Investment Trust Beneficiary Certificates: the matters to be stated using Form 25-2;
- 三 内国投資証券
 (iii) Domestic Investment Securities:
- イ 第四号の三様式第一部及び第二部に掲げる事項
 (a) the matters listed in Part I and Part II of Form 4-3;
- ロ 第四号の三の二様式第一部から第四部までに掲げる事項
 (b) the matters listed in Part I through Part IV of Form 4-3-2; and

- ハ 第四号の三の三様式第一部から第三部までに掲げる事項
(c) the matters listed in Part I through Part III of Form 4-3-3.
- 四 外国投資証券
- (iv) Foreign Investment Securities:
- イ 第四号の四様式第一部及び第二部に掲げる事項
(a) the matters listed in Part I and Part II of Form 4-4;
ロ 第四号の四の二様式第一部から第四部までに掲げる事項
(b) the matters listed in Part I through Part IV of Form 4-4-2; and
ハ 第五号様式第一部から第四部までに掲げる事項
(c) the matters listed in Part I through Part IV of Form 5.
- 五 内国資産流動化証券 第五号の二様式第一部から第三部までに掲げる事項
- (v) Domestic Asset Backed Securities: the matters listed in Part I through Part III of Form 5-2;
- 六 外国資産流動化証券 第五号の三様式第一部から第三部までに掲げる事項
- (vi) Foreign Asset Backed Securities: the matters listed in Part I through Part III of Form 5-3;
- 七 内国資産信託流動化受益証券 第五号の四様式第一部から第三部までに掲げる事項
- (vii) Domestic Beneficiary Certificates Backed by Assets in Trust: the matters listed in Part I through Part III of Form 5-4;
- 八 外国資産信託流動化受益証券 第五号の五様式第一部から第三部までに掲げる事項
- (viii) Foreign Beneficiary Certificates Backed by Assets in Trust: the matters listed in Part I through Part III of Form 5-5;
- 九 内国信託受益証券、内国信託社債券及び内国信託受益権 第六号様式第一部から第三部までに掲げる事項
- (ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: the matters listed in Part I through Part III of Form 6;
- 十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第六号の二様式第一部から第三部までに掲げる事項
- (x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: the matters listed in Part I through Part III of Form 6-2;
- 十一 内国抵当証券 第六号の三様式第一部から第二部までに掲げる事項
- (xi) Domestic Mortgage Securities: the matters listed in Part I through Part II of Form 6-3;
- 十二 外国抵当証券 第六号の四様式第一部から第二部までに掲げる事項
- (xii) Foreign Mortgage Securities: the matters listed in Part I through Part II of Form 6-4;

十三 内国所有証券投資事業権利等 第六号の五様式第一部及び第二部に掲げる事項
(xiii) Domestic Rights in Securities Investment Business, etc.: the matters listed in Part I and Part II of Form 6-5;

十四 外国所有証券投資事業権利等 第六号の六様式第一部から第三部までに掲げる事項

(xiv) Foreign Rights in Securities Investment Business, etc.: the matters listed in Part I through Part III of Form 6-6;

十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に掲げる事項

(xv) Beneficiary Certificates of Regulated Securities in Trust: the matters listed in item (i) through item (xii) according to the category of securities listed in the respective items with regard to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust; and

十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に掲げる事項

(xvi) Specified Depository Receipts: the matters listed in item (i) through item (xii) according to the category of Regulated Securities listed in the respective items with regard to the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts.

(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)

(Notable Matters to Be Stated in the Prospectus to Be Delivered Pertaining to Securities Requiring Notification)

第十五条の二 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、当該各号に定める事項とする。

Article 15-2 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (i), sub-item (a) 2. of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in the following items according to the category of Prospectus listed in the respective items:

一 届出目論見書 次に掲げる事項

(i) a Notifiable Prospectus: the following matters:

イ 当該届出目論見書に係る有価証券 (内国投資信託受益証券及び外国投資信託受益証券 (以下この項及び第十六条の二において「投資信託受益証券」という。))に限る。)の募集又は売出しに関し、法第四条第一項又は第二項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の発生の有無を確認する方法

(a) with regard to the Public Offering or Secondary Distribution of Securities

(limited to Domestic Investment Trust Beneficiary Certificates and Foreign Investment Trust Beneficiary Certificates (hereinafter referred to as "Investment Trust Beneficiary Certificates" in this paragraph and Article 16-2)) pertaining to the Notifiable Prospectus, if the notification under Article 4, paragraph (1) or (2) of the Act has been made, the day on which said notification was made and the method of inspecting whether or not said notification has come into effect;

ロ 当該届出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（イに掲げる事項を記載している場合を除く。）には、当該届出がその効力を生じている旨

(b) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the Notifiable Prospectus, if the notification under Article 4, paragraphs (1) through (3) of the Act has been made (excluding cases where the matters listed in sub-item (a) are stated), a statement to the effect that said notification is in effect;

ハ 法第十三条第二項第二号（法第二十七条において準用する場合を含む。）に定める事項に関する内容を記載した目論見書（次条第一項第一号ロにおいて「詳細情報を記載した目論見書」という。）は投資者の請求により交付される旨及び請求を行った場合にはその旨の記録をしておくべきである旨

(c) a statement to the effect that a Prospectus stating the contents concerning the matters specified in Article 13, paragraph (2), item (ii) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) (such a Prospectus is referred to as a "Prospectus Stating Detailed Information" in paragraph (1), item (i), sub-item (b) of the following Article) is delivered at the request of investors, and that in cases when an investor has made such request, such request is recorded;

ニ 当該特定有価証券が外国通貨によっ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) if the relevant Regulated Securities are indicated in foreign currency, a statement to the effect that these may be affected by changes in the foreign exchange rates;

ホ 当該特定有価証券が外国貸付債権信託受益証券又は内国信託受益証券のうち外国貸付債権信託受益証券に類する性質を有するものである場合であって元本の保証が行われていない場合には、その旨

(e) if the relevant Regulated Securities are Foreign Loan Trust Beneficiary Certificates or Domestic Trust Beneficiary Certificates that are of a nature similar to Foreign Loan Trust Beneficiary Certificates, and the principal thereof is not guaranteed, a statement to that effect; and

ヘ 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。）の適用を受ける場合には、内国投資証券にあつては第十二条第一項第三号ハからホまでに掲げる書類に記載された事項、外国投資証券にあつては同項第七号ハ及びニに掲げ

る書類に記載された事項

(f) if Article 13, paragraph (3) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) applies to the Prospectus, the matters stated in the documents listed in Article 12, paragraph (1), item (iii), sub-items (c) through (e) in cases of Domestic Investment Securities, and the matters stated in the documents listed in item (vii), sub-items (c) and (d) of that paragraph in cases of Foreign Investment Securities.

二 届出仮目論見書 次に掲げる事項

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

イ 当該届出仮目論見書に係る有価証券（投資信託受益証券に限る。）の募集又は売出しに関し、法第四条第一項又は第二項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の発生の有無（当該効力が生じていない場合においては、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を含む。）を確認する方法

(a) with regard to the Public Offering or Secondary Distribution of Securities (limited to Investment Trust Beneficiary Certificates) pertaining to the Temporary Notifiable Prospectus, if the notification under Article 4, paragraph (1) or (2) of the Act has been made, the day on which said notification was made and the method of inspecting whether or not said notification has come into effect (if it has yet to come into effect, including the fact that the contents stated in said Temporary Notifiable Prospectus may be amended);

ロ 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（イに掲げる事項を記載している場合を除く。）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

(b) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the Temporary Notifiable Prospectus, if the notification under Article 4, paragraphs (1) through (3) of the Act has been made (excluding cases where the matters listed in sub-item (a) are stated), the day on which said notification was made and the fact that said notification has yet to come into effect;

ハ 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

(c) with regard to the content stated in the relevant Temporary Notifiable Prospectus, a statement to the effect that amendments may be made; and

ニ 前号ハからへまでに掲げる事項

(d) the matters listed in sub-item (c) through sub-item (f) of the preceding item.

2 前項第一号へに掲げる事項（同項第二号に掲げる届出仮目論見書に記載するものを含む。）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、

当該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), sub-item (f) of the preceding paragraph (including the matters listed in item (ii) of that paragraph which are stated in the Temporary Notifiable Prospectus) must be stated following the reference information in the Notifiable Prospectus or Temporary Notifiable Prospectus, and other matters must be stated on the front page or in some other conspicuous place in the Notifiable Prospectus or Temporary Notifiable 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)

(Notable Matters to Be Stated in the Prospectus to Be Delivered Pertaining to Securities for Which Disclosure Has Already Been Made)

第十五条の三 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 15-3 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (i), sub-item (b) 2. of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the matters listed in the following items according to the category of Prospectus listed in the respective items:

一 届出目論見書 次に掲げる事項

(i) a Notifiable 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) in cases of a Prospectus pertaining to a Secondary Distribution of Securities, a statement to the effect that the notification under Article 4, paragraphs (1) through (3) of the Act has not been made;

ロ 詳細情報を記載した目論見書は投資者の請求により交付される旨及び請求を行った場合にはその旨の記録をしておくべきである旨

(b) a statement to the effect that a Prospectus Stating Detailed Information is delivered at the request of investors, and that in cases when an investor has made such request, such request is recorded;

ハ 当該特定有価証券が外国通貨によっ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

(c) if the relevant Regulated Securities are indicated in foreign currency, a statement to the effect that these may be affected by changes in the foreign exchange rates;

ニ 当該特定有価証券が外国貸付債権信託受益証券又は内国信託受益証券のうち外国貸付債権信託受益証券に類する性質を有するものである場合であって元本の保証が行われていない場合には、その旨

(d) if the relevant Regulated Securities are Foreign Loan Trust Beneficiary Certificates or Domestic Trust Beneficiary Certificates that are of a nature similar to Foreign Loan Trust Beneficiary Certificates, and the principal thereof is not guaranteed, a statement to that effect; and

ホ 前条第一項第一号へに掲げる事項

(e) the matters listed in paragraph (1), item (i), sub-item (f) of the preceding Article.

二 届出仮目論見書 次に掲げる事項

(ii) a Temporary Notifiable 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) in cases of a Prospectus pertaining to a Secondary Distribution of Securities, a statement to the effect that the notification under Article 4, paragraphs (1) through (3) of the Act has not been made;

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 content stated in the relevant Temporary Notifiable Prospectus, a statement to the effect that amendments may be made; and

ハ 前号ロからホまでに掲げる事項

(c) the matters listed in sub-items (b) through (e) of the preceding item.

2 前項第一号ホに掲げる事項（同項第二号に掲げる届出仮目論見書に記載するものを含む。）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、当該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), sub-item (e) of the preceding paragraph (including the matters listed in item (ii) of that paragraph which are stated in the Temporary Notifiable Prospectus) must be stated following the reference information in the Notifiable Prospectus or Temporary Notifiable Prospectus and other matters must be stated on the front page or in some other conspicuous place in said Notifiable Prospectus or Temporary Notifiable Prospectus.

(届出を要する有価証券に係る請求があったときに交付しなければならない目論見書の記載内容)

(Content of the Statements in the Prospectus to Be Delivered when a Request Related to Securities Requiring Notification Has Been Made)

第十六条 法第十三条第二項第二号イ（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、次の各号に掲げる特定有価証券の区分に応じ、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 16 The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (ii), sub-item (a) 1. of the Act (including the

cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in the following items according to the category of Regulated Securities listed in the respective items; provided, however, that the matters which are not made available for public inspection pursuant to the provisions of Article 25, paragraph (4) of the Act are excluded:

一 内国投資信託受益証券 第四号様式に掲げる事項（同様式第三部の第2及び第3に掲げる事項を除く。）

(i) Domestic Investment Trust Beneficiary Certificates: the matters listed in Form 4 (excluding the matters listed in Section 2 and Section 3 of Part III of that Form);

二 外国投資信託受益証券 第四号の二様式に掲げる事項（同様式第三部の第2から第5までに掲げる事項を除く。）

(ii) Foreign Investment Trust Beneficiary Certificates: the matters listed in Form 4-2 (excluding the matters listed in Section 2 through Section 5 of Part III of that Form);

三 内国投資証券 第四号の三様式第三部に掲げる事項

(iii) Domestic Investment Securities: the matters listed in Part III of Form 4-3; and

四 外国投資証券 第四号の四様式第三部に掲げる事項

(iv) Foreign Investment Securities: the matters listed in Part III of Form 4-4.

（届出を要する有価証券に係る請求があったときに交付しなければならない目論見書の特記事項）

(Notable Matters to Be Stated in the Prospectus to Be Delivered when a Request Related to Securities Requiring Notification Has Been Made)

第十六条の二 法第十三条第二項第二号イ（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、当該各号に定める事項とする。

Article 16-2 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (ii), sub-item (a) 2. of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in the following items according to the category of Prospectus listed in the respective items:

一 届出目論見書 次に掲げる事項

(i) a Notifiable Prospectus: the following matters:

イ 当該届出目論見書に係る有価証券（投資信託受益証券に限る。）の募集又は売出しに関し、法第四条第一項又は第二項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の発生の有無を確認する方法

(a) with regard to the Public Offering or Secondary Distribution of Securities (limited to Investment Trust Beneficiary Certificates) pertaining to the Notifiable Prospectus, if the notification under Article 4, paragraph (1) or

(2) of the Act has been made, the day on which said notification was made and the method of inspecting whether or not said notification has come into effect;

ロ 当該届出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（イに掲げる事項を記載している場合を除く。）には、当該届出がその効力を生じている旨

(b) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the Notifiable Prospectus, if the notification under Article 4, paragraphs (1) through (3) of the Act has been made (excluding cases where the matters listed in sub-item (a) are stated), a statement to the effect that said notification is in effect;

ハ 当該特定有価証券が外国通貨によっ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

(c) if the relevant Regulated Securities are indicated in foreign currency, a statement to the effect that these may be affected by changes in the foreign exchange rates; and

ニ 当該特定有価証券が外国貸付債権信託受益証券又は内国信託受益証券のうち外国貸付債権信託受益証券に類する性質を有するものである場合であって元本の保証が行われていない場合には、その旨

(d) if said Regulated Securities are Foreign Loan Trust Beneficiary Certificates or Domestic Trust Beneficiary Certificates that are of a nature similar to Foreign Loan Trust Beneficiary Certificates, and the principal thereof is not guaranteed, a statement to that effect.

二 届出仮目論見書 次に掲げる事項

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

イ 当該届出仮目論見書に係る有価証券（投資信託受益証券に限る。）の募集又は売出しに関し、法第四条第一項又は第二項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の発生の有無（当該効力が生じていない場合においては、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を含む。）を確認する方法

(a) with regard to the Public Offering or Secondary Distribution of Securities (limited to Investment Trust Beneficiary Certificates) pertaining to the Temporary Notifiable Prospectus, if the notification under Article 4, paragraph (1) or (2) of the Act has been made, the day on which said notification was made and the method of inspecting whether or not said notification has come into effect (if it has yet to come into effect, including the fact that the contents stated in said Temporary Notifiable Prospectus may be amended);

ロ 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（イに掲げる事項を記載している場合を除く。）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

(b) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the Temporary Notifiable Prospectus, if the notification under Article 4, paragraphs (1) through (3) of the Act has been made (excluding cases where the matters listed in sub-item (a) are stated), the day on which said notification was made and the fact that said notification has yet to come into effect;

ハ 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

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

ニ 前号ハ及びニに掲げる事項

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

2 前項各号に掲げる事項は、当該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 the items of the preceding paragraph must be stated on the front page or in some other conspicuous place in said Notifiable Prospectus or Temporary Notifiable Prospectus.

(既に開示された有価証券に係る請求があったときに交付しなければならない目論見書の特記事項)

(Notable Matters to Be Stated in the Prospectus That Must Be Delivered When a Request Related to Securities for Which Disclosure Has Already Been Made)

第十六条の三 法第十三条第二項第二号ロ(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 16-3 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2), item (ii), sub-item (b)2. of the Act (including cases where it is applied mutatis mutandis pursuant to Article 27 of the Act), are the matters listed in the following items according to the category of Prospectus listed in the respective items:

一 届出目論見書 次に掲げる事項

(i) Notifiable 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届出が行われていない旨

(a) in case of a Prospectus pertaining to a Secondary Distribution of Securities, a statement to the effect that the notification under Article 4, paragraphs (1) through (3) of the Act has not been made;

ロ 当該特定有価証券が外国通貨によっ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伴い影響を受けることがある旨

(b) if the relevant Regulated Securities are indicated in foreign currency, a

statement to the effect that these may be affected by changes in the foreign exchange rate; and

ハ 当該特定有価証券が外国貸付債権信託受益証券又は内国信託受益証券のうち外国貸付債権信託受益証券に類する性質を有するものである場合であつて元本の保証が行われていない場合には、その旨

(c) if the relevant Regulated Securities are Foreign Loan Trust Beneficiary Certificates or Domestic Trust Beneficiary Certificates that are of a nature similar to Foreign Loan Trust Beneficiary Certificates, and the principal thereof is not guaranteed, a statement to that effect.

二 届出仮目論見書 次に掲げる事項

(ii) Temporary Notifiable 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) in case of a Prospectus pertaining to a Secondary Distribution of Securities, a statement to the effect that the notification under Article 4, paragraphs (1) through (3) of the Act has not been made;

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 relevant Temporary Notifiable 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) and sub-item (c) of the preceding item.

2 前項各号に掲げる事項は、当該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 the items of the preceding paragraph must be stated on the front page or in some other conspicuous place in the relevant Notifiable Prospectus or Temporary Notifiable Prospectus.

(発行価格等の公表の方法)

(Method of Publication of the Issue Price, etc.)

第十七条 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 17 (1) The methods specified by a Cabinet Office Ordinance, referred to in Article 15, paragraph (5) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are 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 of the daily newspapers that collectively report on matters of current affairs in Japan and daily newspapers that report on general industrial and economic matters in Japan (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 the matters that are recorded in a file stored on the computer used by an Issuer or by a person who intends to have the Securities acquired or to sell such Securities through a Public Offering or Secondary Distribution available for inspection via a telecommunications line; or

三 発行者（発行者が外国特定有価証券の発行者である場合にあつては、当該発行者又はその代理人）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) the method of making the matters which are recorded in a file stored on the computer used by an Issuer (if the Issuer is an Issuer of Foreign Regulated Securities, said Issuer or its Agent) and a person who intends to have the Securities acquired or to sell such Securities through a Public Offering or Secondary Distribution available for inspection via a telecommunications line (limited to cases where said person confirms directly, by telephone or by any other means, with the counterparty by whom the person intends to have the Securities acquired or to whom said person intends to sell such Securities through a 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、その特定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 the methods of making the matters available for inspection via a telecommunications line as listed in item (ii) and item (iii) of the preceding paragraph, the condition in which the matters are available for inspection must be maintained until the period wherein the person intends to have the Regulated Securities acquired or to sell such Regulated Securities through a Public Offering or Secondary Distribution ends.

（発行登録書の記載内容等）

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

第十八条 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、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により発行登録書三通を作成し、関東財務局長に提出しなけれ

ばならない。

Article 18 (1) A person who intends to register a Public Offering or Secondary Distribution of Securities pursuant to the provisions of Article 23-3, paragraph (1) of the Act must prepare three copies of a Shelf Registration Statement for each Public Offering or Secondary Distribution, using the form specified in the following items according to the category of Regulated Securities listed in the respective items, and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第十五号様式

(i) Domestic Investment Securities: Form 15;

二 外国投資証券 第十六号様式

(ii) Foreign Investment Securities: Form 16;

三 特定内国資産流動化証券 第十五号の二様式

(iii) Regulated Domestic Asset Backed Securities: Form 15-2; and

四 特定外国資産流動化証券 第十六号の二様式

(iv) Regulated Foreign Asset Backed Securities: Form 16-2.

2 法第二十三条の八第二項（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、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により発行登録書三通を作成し、関東財務局長に提出しなければならない。

(2) A person who intends to register a Public Offering or Secondary Distribution of Securities to which the provisions of Article 23-8, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) apply, must prepare three copies of a Shelf Registration Statement for each Public Offering or Secondary Distribution, using the form specified in the following items according to the category of Regulated Securities listed in the respective items, and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 投資信託及び投資法人に関する法律第百三十九条の十二第一項に規定する短期投資法人債 第十五号の三様式

(i) Short-Term Investment Corporation Bonds as prescribed in Article 139-12, paragraph (1) of the Act on Investment Trust and Investment Corporations: Form 15-3; and

二 第十八条の七の二に規定する短期外債（資産流動化法に規定する特定社債のうち、同条各号に掲げる要件のすべてに該当するものを除く。） 第十六号の三様式

(ii) Short-Term Foreign Bonds prescribed in Article 18-7-2 (excluding specified corporate bonds prescribed in the Asset Securitization Act that satisfy all of the requirements listed in the items of that Article): Form 16-3.

(発行登録書の添付書類)

(Documents Attached to the Shelf Registration Statement)

第十八条の二 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 18-2 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 23-3, paragraph (2) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the documents listed in the following items according to the category of Shelf Registration Statement listed in the respective items:

一 第十五号様式及び第十五号の三様式により作成した発行登録書 次に掲げる書類

(i) a Shelf Registration Statement prepared using Form 15 and Form 15-3: the following documents:

イ 規約（第二十七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 bylaws (limited to cases where they are not included in the reference documents of the Shelf Registration Statement pursuant to the proviso to Article 27 (1) of the Act);

ロ 当該発行登録書の提出者が法第五条第五項において準用する同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 who submits the relevant Shelf Registration Statement satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) 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（次の（１）又は（２）に規定する重要な事実の内容を記載した半期報告書、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) if the following circumstances occur on or after the submission of the Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the relevant Shelf Registration Statement (excluding cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of the material facts set forth in the following 1. or 2., is included in the reference documents of said Shelf Registration Statement), a document stating the details of said 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。

1. that with regard to a material fact to be contained in the relevant Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for said material fact to be

stated; 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 concerning the matters to be stated in the relevant Annual Securities Report has occurred.

ニ 投資法人の目的及び基本的性格並びに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 explaining accurately and concisely the purpose and basic nature of the investment corporation and the transition of the major management indicators, etc.

二 第十六号様式及び第十六号の三様式により作成した発行登録書 次に掲げる書類

(ii) a Shelf Registration Statement prepared using Form 16 and Form 16-3: the following documents:

イ 前号イからニまでに掲げる書類

(a) the documents listed in sub-item (a) through sub-item (d) of the preceding item;

ロ 当該発行登録書に記載された当該発行者（当該発行登録書を提出する外国投資証券の発行者をいう。以下この号及び次項において同じ。）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 demonstrating that the representative person of the Issuer stated in the Shelf Registration Statement (meaning the Issuer of Foreign Investment Securities that submits said Shelf Registration Statement; hereinafter the same applies in this item and the following paragraph) is a person who has legitimate authority concerning said shelf registration;

ハ 当該発行者が、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、当該発行者を代理する権限を付与したことを証する書面

(c) a document demonstrating that the Issuer has granted a person who has an address in Japan the authority to represent said Issuer for 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 by legal experts stating that the shelf registration is lawful;

三 第十五号の二様式により作成した発行登録書 次に掲げる書類

(iii) a Shelf Registration Statement prepared using Form 15-2: the following documents:

イ 定款（第二十七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 reference documents of the relevant Shelf Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1)); and

ロ 第一号ロ及びハに掲げる書類

(b) the documents listed in items (i), sub-items (b) and (c); and

四 第十六号の二様式により作成した発行登録書 次に掲げる書類

(iv) a Shelf Registration Statement prepared using Form 16-2: the following documents:

イ 前号イ及びロに掲げる書類

(a) the documents listed in sub-item (a) and sub-item (b) of the preceding item; and

ロ 第二号ロからニまでに掲げる書類

(b) the documents listed in item (ii), sub-items (b) through (d).

2 発行登録書（訂正発行登録書を含む。第十八条の八第二項及び第十八条の九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、当該各号に定める書類を添付することができる。

(2) Documents specified in the following items according to the category of Shelf Registration Statement listed in the respective items may be attached to the Shelf Registration Statement (including Amended Shelf Registration Statements; the same applies in Article 18-8, paragraph (2) and Article 18-9, paragraph (1)):

一 第十五号様式及び第十五号の三様式により作成した発行登録書 当該特定有価証券の発行につき役員会の決議又は投資主総会の決議があった場合における当該役員会の議事録の写し又は当該投資主総会の議事録の写し

(i) a Shelf Registration Statement prepared using Form 15 and Form 15-3: if a resolution at an board of officers' meeting or a resolution at an investors' meeting was adopted for the issuance of the relevant Regulated Securities, a copy of the minutes of said board of officers' meeting or a copy of the minutes of said investors' meeting;

二 第十六号様式及び第十六号の三様式により作成した発行登録書 次に掲げる書類

(ii) a Shelf Registration Statement prepared using Form 16 and Form 16-3: the following documents:

イ 前号に掲げる書類

(a) the documents listed in the preceding item;

ロ 当該発行者が、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、当該発行者を代理する権限を付与したことを証する書面

(b) a document demonstrating that the Issuer has granted a person who has an address in Japan the authority to represent said Issuer for any acts concerning the submission of Shelf Registration Supplements pertaining to the Shelf Registration Statement; and

ハ 当該特定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 by legal experts stating that the Public Offering or Secondary Distribution of the relevant Regulated Securities is lawful;

三 第十五号の二様式により作成した発行登録書 当該特定有価証券の発行につき社

員総会の決議があった場合における当該社員総会の議事録の写し又は当該取締役の過半数の同意があったことを知るに足る書面

(iii) a Shelf Registration Statement prepared using Form 15-2: if a resolution at a general meeting of members was adopted for the issuance of the relevant Regulated Securities, a copy of the minutes of said general meeting of members or a document capable of sufficiently informing one that the consent of a majority of said directors was given; and

四 第十六号の二様式により作成した発行登録書 次に掲げる書類

(iv) a Shelf Registration Statement prepared using Form 16-2: the following documents:

イ 前号に掲げる書類

(a) the documents listed in the preceding item; and

ロ 第二号ロ及びハに掲げる書類

(b) the documents listed in item (ii), sub-items (b) and (c).

3 第一項第二号及び第四号並びに前項第二号及び第四号に掲げる書類が日本語によ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 the documents listed in paragraphs (1), items (ii) and (iv) and items (ii) and (iv) of the preceding paragraph have not been written in Japanese, translations thereof must 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)

第十八条の三 法第二十三条の四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。

Article 18-3 (1) The circumstances specified by a Cabinet Office Ordinance, referred to in Article 23-4 of the Act, are 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ったこと。

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

二 記載された発行残高の上限を減額しなければならない事情が生じたこと。

(ii) that any circumstances under which the stated maximum amount of outstanding balance must be reduced has arisen;

三 記載された引受けを予定する金融商品取引業者のうちの主たるものに異動があったこと。

(iii) that there were changes in the major Financial Instruments Business Operators who plan to conduct the underwriting stated in the documents; and

四 記載された発行登録の効力発生予定日に変更があったこと。

(iv) that the scheduled date for the shelf registration to come into effect stated in the document 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、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により訂正発行登録書三通を作成し、関東財務局長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 applies hereinafter) who intends to submit an Amended Shelf Registration Statement pursuant to the provisions of that Article must prepare three copies of the Amended Shelf Registration Statement using the form specified in the following items according to the category of Regulated Securities listed in the respective items and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第十七号様式

(i) Domestic Investment Securities: Form 17;

二 外国投資証券 第十八号様式

(ii) Foreign Investment Securities: Form 18;

三 特定内国資産流動化証券 第十七号の二様式

(iii) Regulated Domestic Asset Backed Securities: Form 17-2; and

四 特定外国資産流動化証券 第十八号の二様式

(iv) Regulated Foreign Asset Backed Securities: Form 18-2.

3 法第二十三条の四に規定する内閣府令で定める事項は、次の各号に掲げるものとする。

(3) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-4 of the Act, are the matters listed in the following items:

一 発行予定額又は発行残高の上限の増額

(i) an increase in the planned amount of issue or the maximum amount of outstanding balance;

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 in the Classes of Securities.

(発行登録に係る発行予定期間)

(Planned Issue Period Pertaining to Shelf Registration)

第十八条の四 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。

Article 18-4 The period specified by a Cabinet Office Ordinance, referred to in Article 23-6, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), is one year or two years depending on the choice of the person who intends to make the shelf registration.

(発行登録取下届出書の記載内容)

(Content of Statements for a Written Withdrawal of Shelf Registration)

第十八条の五 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、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により発行登録取下届出書を作成し、関東財務局長に提出しなければならない。

Article 18-5 A Shelf Registration Holder who intends to withdraw a shelf registration pursuant to the provisions of Article 23-7, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act) must prepare a written withdrawal of Shelf Registration using the form specified in the following items according to the category of Regulated Securities listed in the respective items and must submit this written withdrawal to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第十九号様式

(i) Domestic Investment Securities: Form 19;

二 外国投資証券 第二十号様式

(ii) Foreign Investment Securities: Form 20;

三 特定内国資産流動化証券 第十九号の二様式

(iii) Regulated Domestic Asset Backed Securities: Form 19-2; and

四 特定外国資産流動化証券 第二十号の二様式

(iv) Regulated Foreign Asset Backed Securities: Form 20-2.

(発行登録追補書類の記載内容等)

(Content of the Statements, etc. in the Shelf Registration Supplements)

第十八条の六 法第二十三条の八第一項の規定により登録されている特定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、当該特定有価証券の募集又は売出しごとに、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により発行登録追補書類三通を作成し、関東財務局長に提出しなければならない。

Article 18-6 A Shelf Registration Holder who intends to have the Regulated Securities that are registered pursuant to the provisions of Article 23-8, paragraph (1) of the Act acquired or who intends to sell such Regulated Securities must prepare three copies of the Shelf Registration Supplement for each Public Offering or Secondary Distribution of said Regulated Securities using the form specified in the following items according to the category of Regulated Securities listed in the respective items and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第二十一号様式

(i) Domestic Investment Securities: Form 21;

二 外国投資証券 第二十二号様式

(ii) Foreign Investment Securities: Form 22;

三 特定内国資産流動化証券 第二十一号の二様式

(iii) Regulated Domestic Asset Backed Securities: Form 21-2; and

四 特定外国資産流動化証券 第二十二号の二様式

(iv) Regulated Foreign Asset Backed Securities: Form 22-2.

(発行登録追補書類の提出を要しない募集又は売出し)

(Public Offering or Secondary Distribution for Which the Submission of Shelf Registration Supplements May Be Omitted)

第十八条の七 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、第二条各号に掲げるもの以外の募集又は売出しとする。

Article 18-7 The matters specified by a Cabinet Office Ordinance, referred to in the proviso to Article 23-8, paragraph (1) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 27 of the Act), are Public Offerings or Secondary Distributions other than those listed in the items of Article 2.

(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)

第十八条の七の二 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（社債等振替法第二百七条において準用する社債等振替法第六十六条（第一号を除く。）に規定する振替外債（社債等振替法第一百八条において準用する社債等振替法第六十六条（同条第一号イからニまでを除く。）に規定する資産流動化法に規定する特定社債、社債等振替法第十五条において準用する社債等振替法第六十六条（同条第一号イからニまでを除く。）に規定する投資信託及び投資法人に関する法律に規定する投資法人債及び同法に規定する外国投資証券で投資法人債券に類する証券に表示されるべき権利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（第二十一条において「短期外債」という。）とする。

Article 18-7-2 The matters specified by a Cabinet Office Ordinance, referred to in Article 3-2-2, item (iv) of the Order, are book-entry foreign-issued bonds (meaning book-entry foreign-issued bonds as prescribed in Article 66 (excluding item (i)) of the Act on Book-Entry of Company Bonds, Shares, etc. as applied mutatis mutandis pursuant to Article 127 of the Act on Book-Entry of Company Bonds, Shares, etc. (limited to those that have the nature of the rights to be indicated on the specified corporate bonds provided in the Asset Securitization Act as prescribed in Article 66 of the Act on Book-Entry of Company Bonds, Shares, etc. (excluding item (i), sub-items (a) through (d) of that Article) as applied mutatis mutandis pursuant to Article 118 of the Act on Book-Entry of Company Bonds, Shares, etc., the investment corporation bonds

provided in the Act on Investment Trust and Investment Corporations as prescribed in Article 66 of the Act on Book-Entry of Company Bonds, Shares, etc. (excluding item (i), sub-items (a) through (d) of that Article) as applied mutatis mutandis pursuant to Article 115 of the Act on Book-Entry of Company Bonds, Shares, etc., or the foreign investment securities which are securities similar to investment corporation bond certificates as provided in the Act on Investment Trust and Investment Corporations); hereinafter the same applies in this Article) that satisfy all of the following requirements (referred to as "Short-Term Foreign Bonds" in Article 21):

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-issued bonds 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っ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 the principal is redeemed by a fixed due date that comes within less than one year from the day of payment of the total value of the book-entry foreign-issued bonds, and is not redeemed in installment payments; 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 the due date for the payment of interest is the same date as the due date for the redemption of the principal set forth in the preceding item.

(発行登録通知書の記載内容等)

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

第十八条の八 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特定有価証券の発行者が提出する発行登録通知書は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により作成し、関東財務局長に提出しなければならない。

Article 18-8 (1) The Written Notice of Shelf Registration to be submitted by an Issuer of Regulated Securities pursuant to the provisions of Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act must be prepared using the form specified in the following items according to the category of Regulated Securities listed in the respective items and must be submitted to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第二十三号様式

(i) Domestic Investment Securities: Form 23;

二 外国投資証券 第二十四号様式

(ii) Foreign Investment Securities: Form 24;

三 特定内国資産流動化証券 第二十三号の二様式

(iii) Regulated Domestic Asset Backed Securities: Form 23-2; and

四 特定外国資産流動化証券 第二十四号の二様式

(iv) Regulated Foreign Asset Backed Securities: Form 24-2.

2 発行登録通知書には、次の各号に掲げる特定有価証券の発行者の区分に応じ、当該各号に定める書類（第十八条の二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 according to the category of the Issuer of Regulated Securities listed in the respective items (excluding documents whose contents are the same as those stated in the documents attached to the Shelf Registration Statement pursuant to Article 18-2, paragraph (1) or (2)) must be attached to the Written Notice of Shelf Registration:

一 内国投資証券の発行者 次に掲げる書類

(i) an Issuer of Domestic Investment Securities: the following documents:

イ 当該特定有価証券の発行につき役員会の決議又は投資主総会の決議があった場合における当該役員会の議事録の写し又は当該投資主総会の議事録の写し

(a) if a resolution at an board of officers' meeting or a resolution at an investors' meeting has been adopted for the issuance of said Regulated Securities, a copy of the minutes of said board of officers' meeting or a copy of the minutes of said investors' meeting; and

ロ 当該特定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) if a Prospectus is used in the Public Offering or Secondary Distribution of the relevant Regulated Securities, said Prospectus.

二 外国投資証券の発行者 次に掲げる書類

(ii) an Issuer of Foreign Investment Securities: the following documents:

イ 前号イ及びロに掲げる書類

(a) the documents listed in sub-item (a) and sub-item (b) of the preceding item;

ロ 当該特定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 by legal experts stating that the Public Offering or Secondary Distribution of the relevant Regulated 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) if the permission under Article 21, paragraph (1) or (2) of the Foreign Exchange and Foreign Trade Act is required, a document demonstrating that said permission has been obtained.

三 特定内国資産流動化証券の発行者 次に掲げる書類

(iii) an Issuer of Regulated Domestic Asset Backed Securities: the following documents:

イ 当該特定有価証券の発行につき社員総会の決議があった場合における当該社員総会の議事録の写し又は当該取締役の過半数の同意があったことを知るに足る書面

(a) if a resolution at a general meeting of members was adopted for the issuance of the relevant Regulated Securities, a copy of the minutes of said general meeting of members or a document capable of sufficiently informing one that the consent of a majority of said directors was given; and

ロ 第一号ロに掲げる書類

(b) the documents listed in item (i), sub-item (b).

四 特定外国資産流動化証券の発行者 次に掲げる書類

(iv) an Issuer of Regulated Foreign Asset Backed Securities: the following documents;

イ 前号イ及びロに掲げる書類

(a) the documents listed in sub-items (a) and (b) of the preceding item; and

ロ 第二号ロ及びハに掲げる書類

(b) the documents listed in items (ii), sub-items (b) and (c).

3 前項第二号イ及びロ並びに第四号に掲げる書類が日本語によ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 the documents listed in item (ii), sub-items (a) and (b) and item (iv) of the preceding paragraph have not been written in Japanese, translations thereof must be attached.

4 第六条の規定は、発行登録通知書に記載された内容に変更があった場合について準用する。

(4) The provisions of Article 6 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, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act, is ten million yen.

(発行登録追補書類の添付書類)

(Documents Attached to Shelf Registration Supplements)

第十八条の九 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（第十八条の二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 18-9 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 23-8, paragraph (5) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the documents

specified in the following items according to the category of Shelf Registration Supplements listed in the respective items (excluding documents whose contents are the same as those stated on the documents attached to a Shelf Registration Statement pursuant to the provisions of Article 18-2, paragraph (1) or (2)):

一 第二十一号様式により作成した発行登録追補書類 次に掲げる書類

(i) Shelf Registration Supplements prepared using Form 21: the following documents:

イ 当該特定有価証券の発行につき役員会の決議又は投資主総会の決議があった場合における当該役員会の議事録の写し又は当該投資主総会の議事録の写し

(a) if a resolution at an board of officers' meeting or a resolution at an investors' meeting has been adopted for the issuance of said Regulated Securities, a copy of the minutes of said board of officers' meeting or a copy of the minutes of said investors' meeting;

ロ 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（次の（１）又は（２）に規定する重要な事実の内容を記載した半期報告書、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

(b) if the following circumstances occur on or after the submission date of the Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the Shelf Registration Supplements (excluding cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of the material facts set forth in the following 1. or 2., is included in the reference documents of said Shelf Registration Supplements), a document stating the details of said 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。

1. that with regard to a material fact to be contained in the Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for said material fact to be stated; 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 concerning the matters to be stated in the relevant Annual Securities Report has occurred.

ハ 投資法人の目的及び基本的性格並びに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

(c) a document explaining accurately and concisely the purpose and basic

nature of the investment corporation and the transition of the major management indicators, etc.

二 第二十二号様式により作成した発行登録追補書類 次に掲げる書類

(ii) Shelf Registration Supplements prepared using Form 22: the following documents:

イ 前号イからハマまでに掲げる書類

(a) the documents listed in sub-item (a) through sub-item (c) of the preceding item;

ロ 当該発行登録追補書類に記載された当該発行者（当該発行登録追補書類を提出する外国投資証券の発行者をいう。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 demonstrating that the representative person of the Issuer stated in the Shelf Registration Supplements (meaning the Issuer of Foreign Investment Securities that submits said Shelf Registration Supplements; hereinafter the same applies in this item) is a person who has legitimate authority for the submission of said Shelf Registration Supplements;

ハ 当該発行者が、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、当該発行者を代理する権限を付与したことを証する書面

(c) a document demonstrating that the Issuer has granted a person who has an address in Japan the authority to represent said Issuer for any acts concerning the submission of the relevant Shelf Registration Supplements; and

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 by legal experts stating that the submission of the relevant Shelf Registration Supplements is lawful.

三 第二十一号の二様式により作成した発行登録追補書類 次に掲げる書類

(iii) Shelf Registration Supplements prepared using Form 21-2: the following documents:

イ 当該特定有価証券の発行につき社員総会の決議があった場合における当該社員総会の議事録の写し又は当該取締役の過半数の同意があったことを知るに足る書面

(a) if a resolution at a general meeting of members was adopted for the issuance of the relevant Regulated Securities, a copy of the minutes of said general meeting of members or a document capable of sufficiently informing one that the consent of a majority of said directors was given; and

ロ 第一号ロに掲げる書類

(b) the documents listed in item (i), sub-item (b).

四 第二十二号の二様式により作成した発行登録追補書類 次に掲げる書類

(iv) Shelf Registration Supplements prepared using Form 22-2: the following documents:

イ 前号イ及びロに掲げる書類

(a) the documents listed in sub-items (a) and (b) of the preceding item; and

ロ 第二号ロからニまでに掲げる書類

(b) the documents listed in items (ii, sub-items) (b) through (d).

2 前項第二号及び第四号に掲げる書類が日本語によ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) and item (iv) of the preceding paragraph have not been written in Japanese, translations thereof must be attached.

(発行登録目論見書等の特記事項)

(Notable Matters to Be Stated in the Shelf Registration Prospectus, etc.)

第十八条の十 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 18-10 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act and as applied by the replacing certain terms pursuant to the provisions of that paragraph, are the matters listed in the following items according to the category of Prospectus listed in the respective 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) with regard to the Public Offering or Secondary Distribution pertaining to the relevant Shelf Registration Prospectus, a statement to the effect that the shelf registration under Article 23-3, paragraph (1) of the Act is in effect;

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 contents stated in the relevant Shelf Registration Prospectus may be amended and the reference information for which a statement to the effect that it should be referred to has been made may be newly replaced;

ハ 当該特定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) that a Shelf Registration Supplementary Prospectus is delivered if having the relevant Regulated Securities acquired or selling such Regulated

Securities;

- ニ 当該特定有価証券が外国通貨をもっ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) if the relevant Regulated Securities are indicated in foreign currency, a statement to the effect that these may be affected 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 who submits the a Registration Statement pertaining to the relevant Shelf Registration Prospectus satisfies the requirements listed in the items of Article 5, paragraph (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（次の（１）又は（２）に規定する重要な事実の内容を記載した半期報告書、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) if the following circumstances occur on or after the submission date of the latest Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the relevant Shelf Registration Statement or Amended Shelf Registration Statement (excluding cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of the material facts set forth in the following 1. or 2., is included in the reference documents of said Shelf Registration Statement, or a statement to the effect that reference thereto should be made has been made in said Amended Shelf Registration Statement), the details of said 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。
1. that with regard to a material fact to be stated in the relevant Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for said material fact to be stated; 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 concerning the matters to be stated in the relevant Annual Securities Report has occurred.
- ト 投資法人の目的及び基本的性格並びに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) a document explaining accurately and concisely the purpose and basic nature of the investment corporation and 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 pertaining to the Temporary Shelf Registration Prospectus, a statement to the effect that the shelf registration under Article 23-3, paragraph (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 contents stated in the relevant Temporary Shelf Registration Prospectus may be amended and the reference information for which a statement to the effect that it should be referred to has been 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) through sub-item (g) of the preceding item;

三 発行登録追補目論見書

(iii) a Shelf Registration Supplementary 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（次の（１）又は（２）に規定する重要な事実の内容を記載した半期報告書、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) if the following circumstances occur on or after the submission date of the Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the relevant Shelf Registration Supplements (excluding cases where a Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of the material facts set forth in 1. or 2. below, is included in the reference documents of said Shelf Registration Supplements), a document stating the details of said 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。

1. that with regard to a material fact to be stated in an Annual Securities Report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for said material fact to be stated; 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 concerning the matters to be stated in the relevant Annual Securities Report has occurred.

ロ 第一号ニからトまでに掲げる事項

(b) the matters listed in item (i), sub-items (d) through (g).

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、同項第二号ハ（同項第一号ホからトまでに掲げる事項に限る。）、同項第三号イ及び同号ロ（同項第一号ホからトまでに掲げる事項に限る。）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), sub-items (e) through (g) of that paragraph, item (ii), sub-item (c) of that paragraph (limited to the matters listed in item (i), sub-items (e) through (g) of that paragraph), item (iii), sub-item (a) of that paragraph and sub-item (b) of that item (limited to the matters listed in item (i), sub-items (e) through (g) of that paragraph) must be stated following the reference information in the Prospectuses listed in the items of that paragraph and other matters must be stated on the front page or in some other conspicuous place in said 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 Notification Pertaining to Exclusive Solicitation, of Qualified Institutional Investors)

第十九条 特定有価証券に係る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。次項において同じ。）に規定する内閣府令で定める事項は、当該特定有価証券の有価証券発行勧誘等又は有価証券交付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又は当該有価証券交付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 19 (1) The matters specified by a Cabinet Office Ordinance referred to in Article 23-13, paragraph (1) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph) relating to Regulated Securities, are the fact that the solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. of said Regulated Securities qualifies as Exclusive Solicitation of Qualified Institutional Investors and therefore the notification under Article 4, paragraph (1) of the Act for said solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. has not been made, and the matters specified in the following items according to the category of cases listed in the respective items:

一 当該特定有価証券の有価証券発行勧誘等に令第一条の四第一号ハに規定する条件

- 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) if the conditions prescribed in Article 1-4, item (i), sub-item (c) of the Order are imposed on the solicitation with a view to issuing new securities, etc. of said Regulated Securities: the details of the conditions imposed on said solicitation with a view to issuing new securities, etc.;
- 二 当該特定有価証券の有価証券交付勧誘等に令第一条の七の四第一号ハに規定する条件が付されている場合 当該有価証券交付勧誘等に付された条件の内容
- (ii) if the conditions prescribed in Article 1-7-4, item (i), sub-item (c) of the Order are imposed on the solicitation with a view to delivering existing securities, etc. of said Regulated Securities: the details of the conditions imposed on said solicitation with a view to delivering existing securities, etc.;
- 三 当該特定有価証券に定義府令第十一条第一項又は第十三条の四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
- (iii) if restrictions concerning transfer according to the method specified in Article 11, paragraph (1) or Article 13-4, paragraph (1) of the Ordinance on Definitions are imposed on said Regulated Securities: the details of said restrictions; and;
- 四 当該特定有価証券が定義府令第十一条第二項又は第十三条の四第二項に定める要件に該当している場合 当該要件の内容
- (iv) if said Regulated Securities fall under the requirements specified in Article 11, paragraph (2) or Article 13-4, paragraph (2) of the Ordinance on Definitions: the details of said requirements.
- 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場合は、当該適格機関投資家向け勧誘に係る有価証券の発行価額又は譲渡価額の総額に、当該適格機関投資家向け勧誘を行う日以前一月以内に行われた適格機関投資家向け勧誘（他の者が行ったものを除く。）に係る当該有価証券と同一種類の有価証券の発行価額又は譲渡価額の総額を合算した金額が一億円未満となる場合とする。
- (2) The cases specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (1) of the Act, are the cases where the amount obtained by totaling the total issue value or transfer value of the securities relating to said Exclusive Solicitation of Qualified Institutional Investors and the total issue value or transfer value of the same class of securities as said securities for which an Exclusive Solicitation of Qualified Institutional Investors (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which said Exclusive Solicitation of Qualified Institutional Investors is to be implemented is less than 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 Pertaining to Exclusive Solicitation, etc. of Professional Investors)

第十九条の二 特定有価証券に係る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 19-2 (1) A person who performs the acts listed in the items of Article 23-13, paragraph (3) of the Act as being related to Regulated Securities must give notice of the matters listed in the items of the following paragraph or the items of paragraph (3) according to the category of cases listed in the following items, by the methods specified in those respective 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) if implementing an Offer to Sell, etc. pertaining to the transactions conducted on a Financial Instruments Exchange Market (meaning a Financial Instruments Exchange Market as prescribed in Article 2, paragraph (17) of the Act; hereinafter the same applies in this item) or transactions closely associated thereto: the method of notification through the Financial Instruments Exchange that establishes said 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) if implementing an Offer to Sell, etc. pertaining to the transactions conducted at an Over-the-Counter Securities Market (meaning an Over-the-Counter Securities Market as prescribed in Article 67, paragraph (2) of the Act; the same applies hereinafter in this item) or transactions closely related thereto: the method of notification through the Authorized Financial Instruments Firm Association that establishes said Over-the-Counter Securities Market or any other methods 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: the method of notification by the person him/herself or by entrustment of notification to another person.

2 特定有価証券に係る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, paragraph (3), item (i) of the Act as being related to Regulated Securities, are 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 Offers to Acquire Targeting Professionals or the Offer to Sell, etc. to Professional Investors, the notification under Article 4, paragraphs (1) through (3) 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特定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 Regulated Securities relating to the Exclusive Solicitation of Offers to Acquire Targeting Professionals or the Offer to Sell, etc. to Professional Investors falls under or will qualify as 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十二条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六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) if the conditions prescribed in Article 1-5-2, paragraph (2), item (i), sub-item (b) or item (ii), sub-item (b) of the Order, Article 12, item (i), sub-item (b) of the Ordinance on Definitions, Article 1-8-2, item (i), sub-item (b) or item (ii), sub-item (b) of the Order, or Article 13-6, item (i), sub-item (b) of the Ordinance on Definitions are imposed on the Exclusive Solicitation of Offers to Acquire Targeting Professionals or on the Offer to Sell, etc. 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特定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 solicitation with a view to delivering existing securities, etc. for Regulated Securities relating to Exclusive Solicitation of Offers to Acquire Targeting Professionals or said Offer to Sell, etc. to Professional Investors, Article 4, paragraphs (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特定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) if Specified Information on Regulated Securities, etc. pertaining to an Exclusive Solicitation of Offers to Acquire Targeting Professionals or an Offer to Sell, etc. to Professional Investors, or Specified Information on Regulated Securities, etc. pertaining to an Exclusive Solicitation of Offers to Acquire Targeting Professionals or an Offer to Sell, etc. to Professional

Investors that has already been implemented for Regulated Securities relating to said Solicitation for Acquisition Only for Professional Investors or said Offer to Sell, etc. to Professional Investors, has been publicized pursuant to the provisions of Article 27-31, paragraph (2) of the Act, or if the Issuer's Information, etc. has been publicized pursuant to the provisions of Article 27-32, paragraphs (1) through (3) of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and

六 当該特定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 Regulated Securities.

3 特定有価証券に係る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, paragraph (3) item (ii) of the Act as related to Regulated Securities, are the matters listed in the following items:

一 当該有価証券交付勧誘等に係る特定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 Regulated Securities relating to the solicitation with a view to delivering existing securities, etc. qualify as 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 act does not fall under the cases where disclosure concerning the Securities for Professional Investors has been made;

三 当該有価証券交付勧誘等が第四条の四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) that if said solicitation with a view to delivering existing securities, etc. is implemented as that which falls under the cases listed in the items of Article 4-4, 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 solicitation with a view to delivering existing securities, etc. for Securities for Professional Investors, Article 4, paragraphs (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特定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) if Specified Information on Regulated Securities, etc. pertaining to an Exclusive Solicitation of Offers to Acquire Targeting Professionals or an Offer to Sell, etc. to Professional Investors that has already been implemented for Regulated Securities relating to the solicitation with a view to delivering existing securities, etc. pursuant to the provisions of Article 27-31, paragraph (2) of the Act has been publicized or if the Issuer's Information, etc. has been publicized pursuant to the provisions of Article 27-32, paragraphs (1) through (3) of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and
- 六 当該特定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. is provided or publicized pursuant to the provisions of Article 27-32 of the Act to the holders of the Regulated Securities.

(少人数向け勧誘等に係る告知の内容等)

(Content, etc. of the Notification Pertaining to Solicitation of a Small Number of Investors)

第二十条 特定有価証券に係る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。以下この条において同じ。）に規定する内閣府令で定める事項は、当該特定有価証券の有価証券発行勧誘等又は有価証券交付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又は有価証券交付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 20 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article) as related to Regulated Securities, are the fact that a solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. of the Regulated Securities qualifies as Solicitation of a Small Number of Investors (meaning a Solicitation of a Small Number of Investors as prescribed in Article 23-13, paragraph (4) of the Act) and therefore the notification under Article 4, paragraph (1) of the Act for the solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. has not been made, and the matters specified in the following items according to the category of cases listed in the respective items:

- 一 当該特定有価証券に定義府令第十三条第一項又は第十三条の七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) if restrictions concerning transfer according to the method specified in

Article 13, paragraph (1) or Article 13-7, paragraph (1) of the Ordinance on Definitions are imposed on said Regulated Securities: the details of said restrictions;

二 前号に掲げる場合のほか当該特定有価証券が定義府令第十三条第二項若しくは第三項又は第十三条の七第二項若しく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特定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, if the Regulated Securities satisfy the requirements specified in Article 13, paragraph (2) or (3) or Article 13-7, paragraph (2) or (3) of the Ordinance on Definitions: the details of the requirements that restrict the rights of the holders of the Regulated Securities; and

三 当該特定有価証券が第一条第五号又は第五号の二に掲げる特定有価証券である場合 当該特定有価証券が法第二条第二項各号に掲げる権利であること

(iii) if the relevant Regulated Securities are the Regulated Securities listed in Article 1, item (v) or (v)-2: that the Regulated Securities are the rights listed in the items of Article 2, paragraph (2) of the Act.

2 特定有価証券に係る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場合は、当該少人数向け勧誘に係る有価証券の発行価額又は譲渡価額の総額に、当該少人数向け勧誘を行う日以前一月以内に行われた少人数向け勧誘（他の者が行ったものを除く。）に係る当該有価証券と同一種類の有価証券の発行価額又は譲渡価額の総額を合算した金額が一億円未満となる場合とする。

(2) The cases specified by a Cabinet Office Ordinance, referred to in Article 23-13, paragraph (4) of the Act as being related to Regulated Securities, are the cases where the amount obtained by totaling the total issue value or transfer value of the securities relating to said Solicitation of a Small Number of Investors and the total issue value or transfer value of the same class of securities as said securities for which a Solicitation of a Small Number of Investors (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which said Solicitation of a Small Number of Investors is to be implemented is less than 100 million yen.

(少人数向け勧誘に係る告知を要しない有価証券)

(Securities for Which the Notification Pertaining to a Solicitation of a Small Number of Investors May Be Omitted)

第二十一条 令第三条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 21 The Securities specified by a Cabinet Office Ordinance, referred to in Article 3-2-3, item (iii) of the Order, are Short-Term Foreign Bonds.

(有価証券報告書の記載内容等)

(Contents of the Statements, etc. in an Annual Securities Report)

第二十二条 法第二十四条第五項において準用する同条第一項（法第二十七条において

準用する場合を含む。次項及び次条において同じ。)又は第三項の規定により有価証券報告書を提出すべき特定有価証券の発行者は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により有価証券報告書三通(当該特定有価証券が資産信託流動化受益証券である場合において、原委託者管轄財務局等が受託者管轄財務局等と異なるときは当該異なる原委託者管轄財務局等の数に三を加えた通数)を作成し、関東財務局長に提出しなければならない。

Article 22 (1) An Issuer of Regulated Securities who is to submit an Annual Securities Report pursuant to the provisions of Article 24, paragraph (1) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph and the following Article) or Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, must prepare three copies of the Annual Securities Report (if said Regulated Securities are Beneficiary Certificates Backed by Assets in Trust, if the Competent Local Finance Bureau, etc. for the Originator is different from the Competent Local Finance Bureau, etc. for the Trustee, the number of copies obtained by adding three to the number of the different Competent Local Finance Bureaus, etc. for the Originator (s)) using the form specified in the following items according to the category of Regulated Securities listed in the respective items and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資信託受益証券 第七号様式

(i) Domestic Investment Trust Beneficiary Certificates: Form 7;

二 外国投資信託受益証券 第七号の二様式

(ii) Foreign Investment Trust Beneficiary Certificates a: Form 7-2;

三 内国投資証券 第七号の三様式

(iii) Domestic Investment Securities: Form 7-3;

四 外国投資証券 第八号様式

(iv) Foreign Investment Securities: Form 8;

五 内国資産流動化証券 第八号の二様式

(v) Domestic Asset Backed Securities: Form 8-2;

六 外国資産流動化証券 第八号の三様式

(vi) Foreign Asset Backed Securities: Form 8-3;

七 内国資産信託流動化受益証券 第八号の四様式

(vii) Domestic Beneficiary Certificates Backed by Assets in Trust: Form 8-4;

八 外国資産信託流動化受益証券 第八号の五様式

(viii) Foreign Beneficiary Certificates Backed by Assets in Trust: Form 8-5;

九 内国信託受益証券、内国信託社債券及び内国信託受益権 第九号様式

(ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: Form 9;

十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第九号の二様式

(x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: Form 9-2;

十一 内国抵当証券 第九号の三様式

(xi) Domestic Mortgage Securities: Form 9-3;

十二 外国抵当証券 第九号の四様式

(xii) Foreign Mortgage Securities: Form 9-4;

十三 内国有価証券投資事業権利等 第九号の五様式

(xiii) Domestic Rights in Securities Investment Business, etc.: Form 9-5;

十四 外国有価証券投資事業権利等 第九号の六様式

(xiv) Foreign Rights in Securities Investment Business, etc.: Form 9-6;

十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に定める様式

(xv) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in item (i) through item (xii) according to the category of securities listed in the respective items with regard to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust; and

十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に定める様式

(xvi) Specified Depository Receipts: the forms specified in item (i) through item (xii) according to the category of securities listed in the respective items with regard to the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts.

2 第九条の規定は、外国特定有価証券の発行者が法第二十四条第五項において準用する同条第一項に規定する有価証券報告書を提出する場合について準用する。

(2) The provisions of Article 9 apply mutatis mutandis to cases where an Issuer of Foreign Regulated Securities submits the Annual Securities Report specified in Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article.

3 第一項の規定により有価証券報告書を提出する場合において、当該特定有価証券が信託受益証券又は信託受益権であるときは、同項中「資産信託流動化受益証券」とあるのは「信託受益証券又は信託受益権」と、「原委託者管轄財務局等」とあるのは「当初委託者管轄財務局等」と読み替えて、同項の規定を適用する。

(3) In cases of submitting an Annual Securities Report pursuant to the provisions of paragraph (1), when the relevant Regulated Securities are Trust Beneficiary Certificates or Trust Beneficial Interests, the terms "Beneficiary Certificates Backed by Assets in Trust" and "Competent Local Finance Bureau, etc. for the Originator" in that paragraph are deemed to be replaced with "Trust Beneficiary Certificates or Trust Beneficial Interests" and "Competent Local

Finance Bureau, etc. for the Initial Settlor" respectively, and the provisions of that paragraph apply.

(有価証券報告書の提出が免除される者)

(Persons Exempted from Submission of an Annual Securities Report)

第二十二條の二 法第二十四條第五項において準用する同條第一項本文及び第三項に規定する内閣府令で定める有価証券は、次の各号に掲げる有価証券とし、同條第五項において準用する同條第一項本文及び第三項に規定する内閣府令で定める者は、次に掲げる有価証券の区分に応じ当該各号に定める者とする。

Article 22-2 The securities specified by a Cabinet Office Ordinance, referred to in the provisions of the main clause of Article 24, paragraph (1) of the Act and Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, are the securities listed in the following items, and the person specified by a Cabinet Office, referred to in the main clause of Article 24, paragraph (1) of the Act and Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, is the person specified in the following items according to the category of securities listed in the respective items:

一 資産信託流動化受益証券 原委託者

(i) Beneficiary Certificates Backed by Assets in Trust: the Originator; and

二 信託受益証券及び信託受益権 信託行為の効力が生ずるときにおける委託者

(ii) Trust Beneficiary Certificates or Trust Beneficial Interests: the settlor at the time when the act of trust comes into effect.

(特定期間)

(Specified Period)

第二十三條 法第二十四條第五項に規定する内閣府令で定める期間は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める期間とする。ただし、第二号に掲げる特定有価証券について同号に定める期間が六月に満たない場合には、六月とし、当該期間の末日が休日（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）第一条第一項各号に掲げる日（十二月二十九日及び十二月三十日を除く。）をいう。第二十九條において同じ。）に該当する場合には、当該末日の翌日を当該期間の末日とすることができる。

Article 23 The period specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (5) of the Act, is the period specified in the following items according to the category of Regulated Securities listed in the respective items; provided however that if, with regard to the Regulated Securities listed in item (ii), the period specified in that item is less than six months, such period is six months; and if the last day of the relevant period is a Holiday (meaning the days (excluding December 29 and December 30) listed in the items of Article 1, paragraph (1) of the Act on the Holidays of Administrative

Organs (Act No. 91 of 1988); the same applies in Article 29), the day following said last day may be the last day of said period:

一 内国投資証券、外国投資証券、資産流動化証券、抵当証券等及び有価証券投資事業権利等並びに特定有価証券信託受益証券でこれらの特定有価証券（有価証券投資事業権利等を除く。）を受託有価証券とするもの又は特定預託証券でこれらの特定有価証券（有価証券投資事業権利等を除く。）に係る権利を表示するもの 当該特定有価証券の発行者の事業年度

(i) Domestic Investment Securities, Foreign Investment Securities, Asset Backed Securities, Mortgage Securities, etc., Rights in Securities Investment Business, etc., and Beneficiary Certificates of Regulated Securities in Trust of which the Entrusted Securities are the aforementioned Regulated Securities (excluding Rights in Securities Investment Business, etc.), or Specified Depository Receipts that indicate the rights pertaining to the aforementioned Regulated Securities (excluding Rights in Securities Investment Business, etc.): the business year of the Issuer of the relevant Regulated Securities; and

二 前号に掲げる有価証券以外の特定有価証券 信託の計算期間（当該有価証券が内国投資信託受益証券若しくは外国投資信託受益証券又は特定有価証券信託受益証券でこれらの特定有価証券を受託有価証券とするもの若しくは特定預託証券でこれらの特定有価証券に係る権利を表示するものである場合には、信託の計算期間に相当する期間）

(ii) Regulated Securities other than the securities listed in the preceding item: the trust's accounting period (if said securities are Domestic Investment Trust Beneficiary Certificates or Foreign Investment Trust Beneficiary Certificates, Beneficiary Certificates of Regulated Securities in Trust of which the Entrusted Securities are the aforementioned Regulated Securities, or Specified Depository Receipts that indicate the rights pertaining to the aforementioned Regulated Securities, a period corresponding to the trust's accounting period).

(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)

第二十四条 法第二十四条第五項において準用する同条第一項各号に掲げる有価証券の発行者である内国特定有価証券の発行者が同条第五項において準用する同条第一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 24 (1) If an Issuer of Domestic Regulated Securities who is an Issuer of the securities listed in the items of Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article intends to obtain the approval under the main clause of Article 24, paragraph (1) of the

Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, said Issuer must 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 Issuer intends 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特定期間終了の日

(ii) the day on which the Specified Period 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 for requiring the approval for 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っ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) if the approval under paragraph (3) has been obtained or if the grounds prescribed in the preceding item have been extinguished 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 must be attached to the written application for approval prescribed in the preceding paragraph:

一 定款、約款若しくは規約、信託契約書若しくは組合契約書又はこれらに準ずる書類

(i) the articles of incorporation, basic terms and conditions for a contract or bylaws, a written trust contract or a written partnership agreement, or other documents equivalent thereto; and

二 前項第三号に規定する理由を証する書面

(ii) documents demonstrating 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った場合において、当該内国特定有価証券の発行者が、やむを得ない理由により有価証券報告書を当該内国特定有価証券に係る特定期間経過後三月以内（当該特定期間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、当該申請のあった日の属する特定期間（その日が特定期間開始後三月以内（直前特定期間内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、その直前特定期間）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特定期間の直前特定期間までの特定期間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) If the application for approval set forth in paragraph (1) is filed, and the Director-General of the Local Finance Bureau, etc. finds that an Issuer of said

Domestic Regulated Securities is not able to submit an Annual Securities Report within three months after the end of the Specified Period pertaining to said Domestic Regulated Securities (if the approval under that paragraph is obtained for the submission of an Annual Securities Report pertaining to said Specified Period, within the approved period) due to inevitable grounds, the Director-General is to approve the Annual Securities Report pertaining to the Specified Period from the Specified Period which includes the date on which said application was filed (if the date is a day within three months after the commencement of the Specified Period (if said approval is obtained for the submission of an Annual Securities Report pertaining to the period within the immediately preceding Specified Period, within the approved period), the immediately preceding Specified Period) until the Specified Period immediately preceding the Specified Period which includes the day on which the grounds prescribed in item (iii) of that paragraph pertaining to said application are extinguished or changed.

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った場合には、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って取り消すことができる。

(4) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under the preceding paragraph have been extinguished 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.

(外国特定有価証券の発行者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 an Issuer of Foreign Regulated Securities)

第二十四条の二 法第二十四条第五項において準用する同条第一項第一号から第三号までに掲げる有価証券の発行者である外国特定有価証券の発行者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 24-2 (1) If an Issuer of Foreign Regulated Securities who is an Issuer of the securities listed in Article 24, paragraph (1), items (i) through (iii) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article intends to obtain the approval prescribed in the proviso to Article 3-4 of the Order, the Issuer must submit a written application for approval stating 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 Issuer intends to obtain the approval for the submission of said Annual Securities Report;

- 二 当該有価証券報告書に係る特定期間終了の日

(ii) the day on which the Specified Period pertaining to said 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特定有価証券の発行者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 matters concerning the laws and regulations or practices of the state of said Issuer of Foreign Regulated Securities or any other inevitable grounds that are grounds for requiring the approval for the submission of said Annual Securities Report; 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前号に規定する理由について消滅又は変更があっ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) if the grounds prescribed in the preceding item are grounds other than the laws and regulations or practices of the state, the method for immediately making available to a large number of persons of the fact when the approval under paragraph (4) is obtained and the grounds prescribed in the preceding item have been extinguished or changed.

2 第九条の規定は、外国特定有価証券の発行者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 9 apply mutatis mutandis to cases where an Issuer of Foreign Regulated Securities 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 must be attached to the written application for approval prescribed in paragraph (1):

一 定款、約款若しくは規約又は信託契約書若しくは組合契約書又はこれらに準ずる書類

(i) the articles of incorporation, basic terms and conditions for a contract or bylaws, a written trust contract or a written partnership agreement, or other documents equivalent thereto;

二 当該承認申請書に記載された当該外国特定有価証券の発行者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 demonstrating that the representative person of the Issuer of the relevant Foreign Regulated Securities stated in the relevant written application for approval is a person who has legitimate authority for the submission of said written application for approval;

三 当該外国特定有価証券の発行者が、本邦内に住所を有する者に、当該承認申請書に関する一切の行為につき当該外国特定有価証券の発行者を代理する権限を付与したことを証する書面

(iii) a document demonstrating that an Issuer of said Foreign Regulated Securities has granted a person who has an address in Japan the authority to represent the Issuer of said Foreign Regulated Securities for any acts

concerning 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) if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a legal opinion letter by legal experts stating that the laws and regulations or practices stated in the written application for approval are true and accurate, as well as the relevant provisions 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) in cases other than the cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a document demonstrating said grounds.

4 関東財務局長は、第一項の承認の申請があった場合において、当該外国特定有価証券の発行者が、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、有価証券報告書を当該外国特定有価証券に係る特定期間経過後六月以内（当該特定期間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、当該申請のあった日の属する特定期間（その日が特定期間開始後六月以内（直前特定期間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、その直前特定期間）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特定期間の直前特定期間までの各特定期間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) If an application for approval set forth in paragraph (1) has been filed, and the Director-General of the Kanto Local Finance Bureau finds that the Issuer of the Foreign Regulated Securities is not able to submit an Annual Securities Report within six months after the end of the Specified Period (if the approval under that paragraph is obtained for the submission of an Annual Securities Report pertaining to the relevant Specified Period, within the approved period) due to the laws and regulations or practices of the state or any other inevitable grounds, the Director-General is to approve the Annual Securities Report pertaining to each Specified Period from the Specified Period which includes the date on which said application was filed (if the date is a day within six months after the commencement of the Specified Period (if the approval is obtained for the submission of the Annual Securities Report for the immediately preceding Specified Period, within the approved period), the immediately preceding Specified Period) until the Specified Period immediately preceding the Specified Period which includes the day on which the matters prescribed in item (iii) of that paragraph pertaining to said application are

extinguished or changed.

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、前項の外国特定有価証券の発行者が毎特定期間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), item (iii) are the laws and regulations or practices of the state) is to be granted on the condition that the Issuer of Foreign Regulated Securities 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 Specified Period; provided, however, that if the document stating the matters listed in item (ii) has the same content as a document that has been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

一 当該特定期間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った旨

(i) that the grounds for the application pertaining to the approval during the relevant Specified Period have not been extinguished or changed; 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 by legal experts concerning the matters listed in the preceding item, as well as the relevant provisions 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った場合には、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って取り消すことができる。

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have been extinguished 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 第三項各号に掲げる書類及び第五項に掲げる事項を記載した書面が日本語によ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。

(7) When the documents listed in the items of paragraph (3) and the documents stating the matters listed in paragraph (5) have not been written in Japanese, translations thereof must 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 Submission of the Written Application for Approval for the Omission of Submitting an Annual Securities Report)

第二十五条 第九条の規定は、外国特定有価証券の発行者が令第四条の二第一項において準用する令第四条第一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。

Article 25 (1) The provisions of Article 9 apply mutatis mutandis to cases where an Issuer of Foreign Regulated Securities submits the written application for approval prescribed in Article 4, paragraph (1) of the Order as applied mutatis mutandis pursuant to Article 4-2, paragraph (1) of the Order.

2 特定有価証券に係る令第四条の二第一項において準用する令第四条第一項に規定する内閣府令で定める書類は、次に掲げる書類とする。

(2) The documents specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (1) of the Order as applied mutatis mutandis pursuant to Article 4-2, paragraph (1) of the Order as being related to Regulated Securities, are the following documents:

一 定款、約款若しくは規約又は信託契約書若しくは組合契約書又はこれらに準ずる書類

(i) the articles of incorporation, basic terms and conditions for a contract or bylaws, a written trust contract or a written partnership agreement, or other documents equivalent thereto;

二 当該特定有価証券の所有者の名簿がある場合には、申請時におけるその写し

(ii) if there is a registry of the holders of the relevant Regulated Securities, a copy thereof as of the time of application;

三 令第四条第二項第一号に掲げる者については、解散を決議した役員会の決議、投資主総会の決議又は組合員総会の決議があった場合における当該役員会の議事録の写し、当該投資主総会の議事録の写し又は当該組合員総会の議事録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

(iii) with regard to a person listed in Article 4, paragraph (2), item (i) of the Order, when a resolution at an board of officers' meeting, a resolution at an investors' meeting, or a resolution at a general meeting of partners is adopted, a copy of the minutes of said board of officers' meeting, a copy of the minutes of said investors' meeting, or a copy of the minutes of said general meeting of partners, and a certificate of registered matters in which the dissolution is registered or documents equivalent thereto;

四 令第四条第二項第二号に掲げる者については、事業休止の経緯及び今後の見通しについて記載した書面

(iv) with regard to a person listed in Article 4, paragraph (2), item (ii) of the Order, a document in which the particulars of the suspension of business and the future prospects are stated;

五 当該特定有価証券が外国特定有価証券である場合には、承認申請書に記載された代表者が当該申請に関し、正当な権限を有する者であることを証する書面

(v) if the relevant Regulated Securities are Foreign Regulated Securities, a document demonstrating that the representative person stated in a written application for approval is a person who has legitimate authority for said

application; and

六 当該特定有価証券が外国特定有価証券である場合には、申請者が、本邦内に住所を有する者に、当該申請書の提出に関する一切の行為につき当該申請者を代理する権限を付与したことを証する書面

(vi) if the relevant Regulated Securities are Foreign Regulated Securities, a document demonstrating that the applicant has granted a person who has an address in Japan the authority to represent said applicant for any acts concerning submission of the written application for approval.

3 特定有価証券に係る令第四条の二第一項において準用する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。

(3) The number specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (2), item (iii) of the Order as applied mutatis mutandis pursuant to Article 4-2, paragraph (1) of the Order as being related to Regulated Securities, is 25 persons.

4 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数とする。

(4) The number specified in the preceding paragraph is the number specified in the following items according to the category of securities listed in the respective items:

一 内国特定有価証券 次に掲げる内国特定有価証券の区分に応じそれぞれ次に定める数

(i) Domestic Regulated Securities: the number specified as follows according to the category of Domestic Regulated Securities listed below:

イ 内国投資信託受益証券 申請のあった日の属する特定期間の直前特定期間（以下この項において「基準特定期間」という。）の末日において当該特定有価証券に係る収益金の支払事務を行う者の有する当該特定有価証券の所有者の名簿に記載されている者の数

(a) Domestic Investment Trust Beneficiary Certificates: the number of persons stated in the registry of holders of the Regulated Securities held by a person who is in charge of handling the payment of earnings with regard to said Regulated Securities on the last day of the Specified Period immediately preceding the Specified Period which includes the date of application (hereinafter referred to as the "Base Specified Period" in this paragraph);

ロ 内国投資証券（法第二条第一項第十一号に掲げる投資証券に限る。） 基準特定期間の末日において投資信託及び投資法人に関する法律第七十七条の三第一項に規定する投資主名簿に記載され、又は記録されている者の数

(b) Domestic Investment Securities (limited to the Investment Securities listed in Article 2, paragraph (1), item (xi) of the Act): the number of persons listed or recorded in the investors' registry prescribed in Article 77-3, paragraph (1) of the Act on Investment Trust and Investment

- Corporations as of the last day of the Base Specified Period;
- ハ 内国投資証券（ロに掲げるものを除く。） 基準特定期間の末日において投資法人債管理者等の有する当該投資法人債券の所有者の名簿に記載されている者の数
- (c) Domestic Investment Securities (excluding those listed in sub-item (b)):
the number of persons listed in the registry of holders of the relevant investment corporation bond certificates held by Investment Corporation Bond Managers, etc. as of the last day of the Base Specified Period;
- ニ 内国資産流動化証券 基準特定期間の末日において資産流動化法第四十三条第一項に規定する優先出資社員名簿に記載され、又は投資法人債管理者等の有する当該特定有価証券の所有者の名簿に記載されている者の数
- (d) Domestic Asset Backed Securities: the number of persons listed in a Preferred Equity Member Registry as prescribed in Article 43, paragraph (1) of the Asset Securitization Act or listed in the registry of holders of the relevant Regulated Securities held by an Investment Corporation Bond Managers, etc. as of the last day of the Base Specified Period;
- ホ 内国資産信託流動化受益証券 基準特定期間の末日において資産流動化法第二百三十五条第一項に規定する権利者名簿に記載され、又は記録されている者の数
- (e) Domestic Beneficiary Certificates Backed by Assets in Trust: the number of persons listed or recorded in the beneficiary certificate holder registry prescribed in Article 235, paragraph (1) of the Asset Securitization Act as of the last day of the Base Specified Period;
- ヘ 内国信託受益証券 基準特定期間の末日において信託法（平成十八年法律第百八号）第百八十六条に規定する受益権原簿に記載され、又は記録されている者の数
- (f) Domestic Trust Beneficiary Certificates: the number of persons listed or recorded in a beneficial interest registry as prescribed in Article 186 of the Trust Act (Act No. 108 of 2006) as of the last day of the Base Specified Period;
- ト 内国信託社債券 基準特定期間の末日において会社法第六百八十一条に規定する社債原簿に記載され、又は記録されている者の数
- (g) Domestic Trust Corporate Bond Certificates: the number of persons listed or recorded in a bond register as prescribed in Article 681 of the Companies Act as of the last day of the Base Specified Period;
- チ 内国信託受益権 基準特定期間の末日において当該特定有価証券の信託財産の受託者の有する当該特定有価証券の所有者の名簿に記載されている者の数
- (h) Domestic Trust Beneficial Interests: the number of persons listed or recorded in the registry of holders of the Regulated Securities held by trustees of a trust property of said Regulated Securities as of the last day of the Base Specified Period;
- リ 内国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

利等のうち法第二条第二項第三号に掲げる権利に限る。) 基準特定期間の末日において当該特定有価証券の所有者である社員として定款に記載され、又は記録されている者の数

(i) Domestic Rights in Securities Investment Business, etc. (limited to the rights listed in Article 2, paragraph (2), item (iii) of the Act among the Rights in Securities Investment Business, etc. prescribed in Article 3 (iii) of the Act): the number of persons listed or recorded in the articles of incorporation as a member who is a holder of the Regulated Securities as of the last day of the Base Specified Period; and

又 内国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のうち法第二条第二項第五号に掲げる権利に限る。) 基準特定期間の末日において当該特定有価証券の発行者の有する当該特定有価証券の所有者の名簿に記載され、又は記録されている者の数

(j) Domestic Rights in Securities Investment Business, etc. (limited to the rights listed in Article 2, paragraph (2), item (v) of the Act among the Rights in Securities Investment Business, etc. prescribed in Article 3, item (iii) of the Act): the number of persons listed or recorded in the registry of holders of the Regulated Securities held by an Issuer of said Regulated Securities as of the last day of the Base Specified Period.

二 外国特定有価証券 基準特定期間の末日において当該特定有価証券の保管の委託を受けている金融商品取引業者又は登録金融機関 (法第二条第十一項に規定する登録金融機関をいう。) の有する当該特定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) Foreign Regulated Securities: the number of persons (excluding Non-Residents) listed in the registry of holders of the Regulated Securities held by a Financial Instruments Business Operator or Registered Financial Institution (meaning a Registered Financial Institution as prescribed in Article 2, paragraph (11) of the Act) who is entrusted with the custody of said Regulated Securities, as of the last day of the Base Specified Period.

5 特定有価証券に係る令第四条の二第一項において準用する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。

(5) The period specified by a Cabinet Office Ordinance, referred to in Article 4 (3) of the Order as applied mutatis mutandis pursuant to Article 4-2, paragraph (1) of the Order as related to Regulated Securities, is four years.

6 特定有価証券に係る令第四条の二第一項において準用する令第四条第三項に規定する内閣府令で定める書類は、次に掲げる書類とする。

(6) The documents specified by a Cabinet Office Ordinance, referred to in Article 4, paragraph (3) of the Order as applied mutatis mutandis pursuant to Article 4-2, paragraph (1) of the Order as related to Regulated Securities, are the following documents:

一 当該特定有価証券の所有者の名簿がある場合には、当該特定期間の末日における

所有者の名簿の写し

- (i) if there is a registry of holders of the Regulated Securities, a copy of the registry of holders on the last day of the relevant Specified Period; and
- 二 当該特定期間に係る貸借対照表及び損益計算書（当該特定有価証券が株券の性質を有するものである場合には、定時株主総会の承認を受けたもの又はこれらに準ずるものに限る。）
- (ii) a balance sheet and profit and loss statement pertaining to the relevant Specified Period (if the Regulated Securities have the nature of Share Certificates, limited to those approved at an annual shareholders meeting or those equivalent thereto).

7 第二項及び前項各号に掲げる書類が日本語によって記載したものではないときは、その訳文を付さなければならない。

- (7) When the documents listed in paragraph (2) and the items of the preceding paragraph have not been written in Japanese, translations thereof must 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)

第二十六条 法第二十四条第五項において準用する同条第三項に規定する内閣府令で定める場合は、同条第五項において準用する同条第一項本文の規定の適用を受けない者の発行する特定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った場合で、次のいずれかに掲げるときとする。

Article 26 The cases specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, are the cases where the Regulated Securities issued by a person to whom the main clause of paragraph (1) of that Article as applied mutatis mutandis pursuant to paragraph (5) of that Article do not apply have come to qualify as securities listed in item (iii) of that paragraph, which are listed in any of the following items:

一 その該当することとなった日がその日の属する特定期間開始の日から三月（外国特定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 have come to qualify as the Securities listed in Article 24, paragraph (1), item (iii) is the day on which three months (in cases of Foreign Regulated Securities, six months and if approval from the Director-General of the Kanto Local Finance Bureau has been obtained pursuant to Article 3-4 of the Order, the approved period) have elapsed from the day of commencement of the Specified Period which includes the aforementioned day;

二 当該特定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、法第五条第五項において準用す

る同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特定期間の直前特定期間に係る財務諸表（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。以下この号において「財務諸表等規則」という。）第一条第一項に規定する財務諸表をいう。同号において同じ。）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。同号において同じ。）が掲げられているとき。

(ii) when Financial Statements (meaning financial statements as prescribed in Article 1 (1) of the Ordinance on Terminology, Forms and Preparation Methods of Financial Statements (Ordinance of the Ministry of Finance No. 59 of 1963; hereinafter referred to as "Ordinance on Financial Statements, etc." in this item); hereinafter the same applies in this item) or Financial Documents (meaning financial documents as prescribed in Article 1, paragraph (1) of the Ordinance on Financial Statements, etc. that are submitted by a Foreign Company; the same applies in this item) pertaining to a Specified Period immediately preceding the Specified Period which includes the day on which a written notification submitted pursuant to Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article was submitted are listed in said written notification by applying the provisions of the main clause of Article 4, paragraph (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 Regulated Securities; or

三 当該特定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、法第五条第五項において準用する同条第一項の規定により提出された届出書に、財務諸表及び財務書類が掲げられていないとき。

(iii) when financial statements and financial documents are not listed in a written notification submitted pursuant to the provisions of Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article by applying the provisions of the main clause of Article 4, paragraph (1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article to the Public Offering or Secondary Distribution of the Regulated Securities.

(有価証券の所有者数の算定方法)

(Method of Calculating the Number of Holders of Securities)

第二十六条の二 法第二十四条第五項において準用する同条第四項に規定する所有者の数の算定に関し必要な事項として内閣府令で定める事項は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める事項が同一である特定有価証券ごとに、その所有者の名簿に記載されている者の数とする。

Article 26-2 The matters necessary for calculation of the number of securities

holders specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (4) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, are the number of persons listed in a registry of the holders of Regulated Securities for each of the Regulated Securities which have the same matters specified in the following items according to the category of securities are the same:

一 法第二条第二項第一号に掲げる権利 信託財産、当該権利に係る受益債権の内容及び弁済期

(i) the rights listed in Article 2, paragraph (2), item (i) of the Act: the trust property, contents of the beneficiary claims pertaining to said the relevant rights and the due date thereof;

二 法第二条第二項第三号に掲げる権利 社員権の内容

(ii) the rights listed in Article 2, paragraph (2), item (iii) of the Act: the contents of membership rights; and

三 法第二条第二項第五号に掲げる権利 出資者の権利の内容

(iii) the rights listed in Article 2, paragraph (2), item (v) of the Act: the contents of the rights of investors.

(有価証券報告書の添付書類)

(Documents Attached to the Annual Securities Report)

第二十七条 特定有価証券の発行者が有価証券報告書に添付すべき書類として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。）に規定する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、当該各号に掲げる書類（以下この条において「定款等」という。）とする。ただし、定款等について、当該有価証券報告書に記載されたもの又は当該有価証券報告書提出前五年以内に当該有価証券報告書に係る特定有価証券と同一の種類の特有価証券について提出された有価証券報告書に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 27 (1) The documents specified by a Cabinet Office Ordinance as documents that an Issuer of Regulated Securities should attach to Annual Securities Reports, referred to in Article 24, paragraph (6) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act), are the documents specified in the following items according to the category of the Issuer of securities listed in the respective items (hereinafter referred to as "Articles of Incorporation, etc." in this Article); provided, however, that, if the Articles of Incorporation, etc. are stated in said Annual Securities Report or are submitted as an attachment to an Annual Securities Report that has been submitted for the same class of Regulated Securities as the Regulated Securities pertaining to said Annual Securities Report within five years before the submission of said Annual Securities Report (hereinafter referred to as "Previously-Attached Documents" in this Article), these are the portion of the

content in which the Articles of Incorporation, etc. differ from the Previously-Attached Documents:

一 内国投資信託証券の発行者

(i) an Issuer of Domestic Investment Trust Securities:

イ 定款、約款又は規約（当該有価証券報告書が有価証券届出書と同時に提出される場合のものを除く。）

(a) the articles of incorporation, basic terms and conditions for a contract or bylaws (excluding those if the Annual Securities Report is submitted at the same time as the submission of a Securities Registration Statement); and

ロ 当該有価証券報告書の提出者について、当該有価証券に係る特定期間末日以前に終了した直近の事業年度に係る会社法第四百三十五条第二項の貸借対照表及び損益計算書（以下この項において「計算書類等」という。）で、定時株主総会の承認を受けたもの（外国の者にあつては、これらに準ずるもの）

(b) with regard to the person who submits the Annual Securities Report, the balance sheet and the profit and loss statement set forth in Article 435, paragraph (2) of the Companies Act pertaining to the latest business year that ended on or before the last day of the Specified Period of the relevant securities (hereinafter referred to as "Financial Statement, etc." in this paragraph), that has been approved at the annual shareholders meeting (in cases of a foreign person, documents equivalent thereto).

二 外国投資信託証券の発行者

(ii) an Issuer of Foreign Investment Trust Securities:

イ 定款又は約款（当該有価証券報告書が有価証券届出書と同時に提出される場合のものを除く。）

(a) the articles of incorporation or the basic terms and conditions (excluding those if the Annual Securities Report is to be submitted at the same time as the submission of a Securities Registration Statement);

ロ 有価証券報告書に記載された代表者が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 demonstrating that the representative person stated in the Annual Securities Report is a person who has legitimate authority for the submission of an Annual Securities Report;

ハ 提出者が、本邦内に住所を有する者に、有価証券報告書の提出に関する一切の行為につき当該提出者を代理する権限を付与したことを証する書面

(c) a document demonstrating that the person who submits the Annual Securities Report has granted a person who has an address in Japan the authority to represent said person who submits the Annual Securities Report for all acts concerning the submission of the Annual Securities Report; and

ニ 前号ロに掲げる書類

(d) the documents listed in sub-item (b) of the preceding item.

三 内国資産流動化証券の発行者

(iii) an Issuer of Domestic Asset Backed Securities:

イ 定款

(a) the articles of incorporation; and

ロ 当該有価証券報告書の提出者及び当該提出者の主要な関係法人について、当該有価証券に係る特定期間末日以前に終了した直近の事業年度に係る計算書類等（資産流動化法第百二条第二項の貸借対照表及び損益計算書を含む。）で、定時株主総会（資産流動化法第五十二条第一項に規定する定時社員総会を含む。）の承認を受けたもの（外国の者にあつては、これらに準ずるもの）

(b) with regard to the person who submits the Annual Securities Report and the major Affiliated Juridical Person of said person who submits said Annual Securities Report, the Financial Statement, etc. pertaining to the latest business year that ended on or before the last day of the Specified Period of the relevant securities (including the balance sheet and the profit and loss statement set forth in Article 102, paragraph (2) of the Asset Securitization Act), that has been approved at the annual shareholders meeting (including an annual general meeting of members as prescribed in Article 52, paragraph (1) of the Asset Securitization Act) (in cases of a foreign person, documents equivalent thereto).

四 外国資産流動化証券の発行者

(iv) an Issuer of Foreign Asset Backed Securities:

イ 定款

(a) the articles of incorporation;

ロ 第二号ロ及びハに掲げる書類

(b) the documents listed in item (ii), sub-items (b) and (c); and

ハ 当該有価証券報告書の提出者及び当該提出者の主要な関係法人について、当該有価証券に係る特定期間末日以前に終了した直近の事業年度に係る計算書類等で、定時株主総会の承認を受けたもの（外国の者にあつては、これらに準ずるもの）

(c) with regard to said person who submits the Annual Securities Report and a major Affiliated Juridical Person of said person, the Financial Statement, etc. pertaining to the latest business year that ended on or before the last day of the Specified Period of said securities that has been approved at an annual shareholders meeting (in case of a foreign person, documents equivalent thereto).

五 内国資産信託流動化受益証券の発行者

(v) an Issuer of Domestic Beneficiary Certificates Backed by Assets in Trust:

イ 信託契約書（当該有価証券報告書が有価証券届出書と同時に提出される場合のものを除く。）

(a) the written trust contract (excluding those if the Annual Securities Report is to be submitted at the same time as the submission of a Securities Registration Statement); and

ロ 当該有価証券報告書の提出者及び当該提出者の主要な関係法人について、当該有価証券に係る特定期間末日以前に終了した直近の事業年度に係る計算書類等で、定時株主総会の承認を受けたもの（外国の者にあつては、これらに準ずるもの）

(b) with regard to the person who submits the Annual Securities Report and a major Affiliated Juridical Person of said person who submits said Annual Securities Report, the Financial Statement, etc. pertaining to the latest business year that ended before the last day of the Specified Period of said securities that has been approved at the annual shareholders meeting (in cases of a foreign person, documents equivalent thereto).

六 外国資産信託流動化受益証券の発行者

(vi) an Issuer of Foreign Beneficiary Certificates Backed by Assets in Trust:

イ 約款又は信託契約書（当該有価証券報告書が有価証券届出書と同時に提出される場合のものを除く。）

(a) the basic terms and conditions for a contract or a written trust contract (excluding those if the Annual Securities Report is to be submitted at the same time as the submission of a Securities Registration Statement); and

ロ 第四号ロ及びハに掲げる書類

(b) the documents listed in item (iv), sub-items (b) and (c);

七 内国信託受益証券及び内国信託受益権の発行者

(vii) an Issuer of Domestic Trust Beneficiary Certificates and Domestic Trust Beneficial Interests:

イ 第五号イに掲げる書類（当該有価証券報告書が有価証券届出書と同時に提出される場合のものを除く。）

(a) the documents listed in item (v), sub-item (a) (excluding those if the Annual Securities Report is to be submitted at the same time as the submission of a Securities Registration Statement);

ロ 第五号ロに掲げる書類

(b) the documents listed in item (v), sub-item (b); and

ハ イに掲げる書類が一個の信託約款に基づく信託契約書である場合には当該信託契約書に代えて当該信託約款（当該有価証券報告書が有価証券届出書と同時に提出される場合のものを除く。）

(c) if the document listed in sub-item (a) is a written trust contract based on the basic terms and conditions for a single trust contract, said basic terms and conditions for the trust contract in lieu of said written trust contract (excluding those if the Annual Securities Report is to be submitted at the same time as the submission of a Securities Registration Statement).

八 外国信託受益証券及び外国信託受益権の発行者

(viii) an Issuer of Foreign Trust Beneficiary Certificates and Foreign Trust Beneficial Interests:

イ 第六号イに掲げる書類（当該有価証券報告書が有価証券届出書と同時に提出される場合のものを除く。）

- (a) the documents listed in item (vi), sub-item (a) (excluding those if the Annual Securities Report is to be submitted at the same time as the submission of a Securities Registration Statement);
 - ロ 第六号ロに掲げる書類
 - (b) the documents listed in item (vi), sub-item (b); and
 - ハ 第七号ハに掲げる書類
 - (c) the documents listed in item (vii), sub-item (c).
- 九 内国信託社債券の発行者
- (ix) an Issuer of Domestic Trust Corporate Bond Certificates:
- イ 受託者の定款
 - (a) the articles of incorporation of a trustee;
 - ロ 当該有価証券報告書の提出者について、当該有価証券に係る特定期間末日以前に終了した直近の事業年度に係る計算書類等で、定時株主総会の承認を受けたものの
 - (b) with regard to the person who submits the Annual Securities Report, the Financial Statement, etc. pertaining to the latest business year that ended on or before the last day of the Specified Period of the relevant securities that has been approved at the annual shareholders meeting; and
 - ハ 当該有価証券の信託に係る信託契約書
 - (c) the written trust contract pertaining to a trust of the relevant securities.
- 十 外国信託社債券の発行者 前号に掲げる書類に準ずる書類
- (x) an Issuer of Foreign Trust Corporate Bond Certificates: the documents equivalent to those listed in the preceding item;
- 十一 内国抵当証券の発行者 当該有価証券に表示される債権及び抵当権の設定に係る契約書の写し
- (xi) an Issuer of Domestic Mortgage Securities: a copy of the contract pertaining to the establishment of claims and mortgages that are indicated on the relevant securities;
- 十二 外国抵当証券の発行者
- (xii) an Issuer of Foreign Mortgage Securities:
- イ 前号に掲げる書類に準ずる書類
 - (a) the documents equivalent to those listed in the preceding item; and
 - ロ 第二号ロ及びハに掲げる書類
 - (b) the documents listed in item (ii), sub-items (b) and (c).
- 十三 外国貸付債権信託受益証券の発行者
- (xiii) an Issuer of Foreign Loan Trust Beneficiary Certificates:
- イ 約款
 - (a) the basic terms and conditions for a contract; and
 - ロ 第二号ロ及びハに掲げる書類
 - (b) the documents listed in item (ii), sub-items (b) and (c).
- 十四 内国有価証券投資事業権利等の発行者 定款、約款若しくは規約又は組合契約

書又はこれらに準ずる書類

(xiv) an Issuer of Domestic Rights in Securities Investment Business, etc.: the articles of incorporation, basic terms and conditions for a contract or by laws, the written trust contract or the written partnership agreement, or other documents equivalent thereto;

十五 外国有価証券投資事業権利等の発行者

(xv) an Issuer of Foreign Rights in Securities Investment Business, etc.:

イ 前号に掲げる書類

(a) the documents listed in the preceding item; and

ロ 第二号ロ及びハに掲げる書類

(b) the documents listed in item (ii), sub-items (b) and (c).

十六 特定有価証券信託受益証券の発行者

(xvi) an Issuer of Beneficiary Certificates of Regulated Securities in Trust:

イ 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十三号までに掲げる有価証券の区分に応じ当該各号に定める書類

(a) with regard to Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust, the documents specified in item (i) through item (xiii) according to the category of securities listed in the respective items; and

ロ 当該特定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

(b) a copy of the trust contract or other major contracts concluded concerning the issuance of said Beneficiary Certificates of Regulated Securities in Trust.

十七 特定預託証券の発行者

(xvii) an Issuer of Specified Depository Receipts:

イ 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十三号までに掲げる有価証券の区分に応じ当該各号に定める書類

(a) with regard to Regulated Securities pertaining to the rights indicated in the relevant Specified Depository Receipts, the documents specified in item (i) through item (xiii) according to the category of securities listed in the respective items; and

ロ 当該特定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写し

(b) a copy of the depository contract or other major contracts concluded concerning the issuance of the relevant Specified Depository Receipts.

2 前項各号に掲げる書類が日本語によ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 the items of the preceding paragraph have not been written in Japanese, translations thereof must be attached.

(外国会社報告書の提出要件)

(Requirements for the Submission of Foreign Company Reports)

第二十七条の二 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。以下同じ。）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 27-2 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Report in lieu of an Annual Securities Report, etc. (meaning an Annual Securities Report, etc. as prescribed in that paragraph) by a Reporting Foreign Company (meaning a Reporting Foreign Company as prescribed in that paragraph; the same applies hereinafter) as a submission 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, paragraph (8) of the Act, are 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 establishes a Foreign Financial Instruments Market (meaning a Foreign Financial Instruments Market as prescribed in Article 2, paragraph (8), item (iii), sub-item (b) of the Act; the same applies 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 establishes a market which has the nature of the Over-the-Counter Securities Market prescribed in Article 67, paragraph (2) of the Act, which is established in a foreign state as the equivalent to a Foreign Financial Instruments Market.

(外国会社報告書の提出等)

(Submission, etc. of Foreign Company Reports)

第二十七条の三 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。以下この条及び第二十七条の九第二項において同じ。）に規定する補足書類をいう。第二十七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 27-3 (1) A Reporting Foreign Company that intends to submit a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act must submit three copies of Foreign Company Reports and the

Supplementary Documents (meaning Supplementary Documents as prescribed in Article 24, paragraph (9) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article and Article 27-9, paragraph (2)); the same applies in Article 27-9, paragraph (2), item (i) to the Director-General of the Kanto Local Finance Bureau.

2 第九条の規定は、報告書提出外国会社が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する場合について準用する。

(2) The provisions of Article 9 apply mutatis mutandis pursuant to cases where a Reporting Foreign Company submits a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act.

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、次の各号に掲げる様式の区分に応じ、当該各号に定める事項とする。

(3) The matters specified by a Cabinet Office Ordinance as those necessary and appropriate for the public interest or protection of investors among the matters stated in a Foreign Company Report, referred to in Article 24, paragraph (9) of the Act, are the matters specified in the following items according to the category of forms listed in the respective items:

一 第七号の様式 次に掲げる項目に記載すべき事項に相当する事項

(i) Form 7-2: the matters equivalent to the matters to be stated in the following items:

イ 「第一部 ファンド情報」の「第1 ファンドの状況」の「1 ファンドの性格」の「(2) ファンドの仕組み」

(a) "(2) Structure of Fund" from "1. Characteristics of Fund" in "Section 1. Status of Fund" of "Part I. Fund Information";

ロ 「第一部 ファンド情報」の「第1 ファンドの状況」の「2 投資方針」
(b) "2. Investment Policy" in "Section 1. Status of Fund" of "Part I. Fund Information";

ハ 「第一部 ファンド情報」の「第1 ファンドの状況」の「3 投資リスク」
(c) "3. Investment Risks" in "Section 1. Status of Fund" of "Part I. Fund Information";

ニ 「第一部 ファンド情報」の「第1 ファンドの状況」の「4 手数料等及び税金」

(d) "4. Fees, etc. and Taxes" in "Section 1. Status of Fund" of "Part I. Fund Information";

ホ 「第一部 ファンド情報」の「第1 ファンドの状況」の「5 運用状況」
(e) "5. Investment Status" in "Section 1. Status of Fund" of "Part I. Fund Information"; and

ヘ 「第二部 ファンドの詳細情報」の「第4 ファンドの経理状況」の「1 財務諸表」の「(1) 貸借対照表」及び「(2) 損益計算書」

(f) "(1) Balance Sheet" and "(2) Profit and Loss Statement" from "1. Financial Statements" in "Section 4. Accounting Status of the Fund" of "Part II. Detailed Information on the Fund."

二 第八号様式 次に掲げる項目に記載すべき事項に相当する事項

(ii) Form 8: the matters equivalent to the matters to be stated in the following items:

イ 「第一部 ファンド情報」の「第1 ファンドの状況」の「1 外国投資法人の概況」の「(3) 外国投資法人の仕組み」

(a) "(3) Structure of Foreign Investment Corporation" from "1. Overview of Foreign Investment Corporation" in "Section 1. Status of Fund" of "Part I. Fund Information";

ロ 「第一部 ファンド情報」の「第1 ファンドの状況」の「2 投資方針」

(b) "2. Investment Policy" in "Section 1. Status of Fund" of "Part I. Fund Information";

ハ 「第一部 ファンド情報」の「第1 ファンドの状況」の「3 投資リスク」

(c) "3. Investment Risks" in "Section 1. Status of Fund" of "Part I. Fund Information";

ニ 「第一部 ファンド情報」の「第1 ファンドの状況」の「4 手数料等及び税金」

(d) "4. Fees, etc. and Taxes" in "Section 1. Status of Fund" of "Part I. Fund Information";

ホ 「第一部 ファンド情報」の「第1 ファンドの状況」の「5 運用状況」

(e) "5. Investment Status" in "Section 1. Status of Fund" of "Part I. Fund Information"; and

ヘ 「第二部 外国投資法人の詳細情報」の「第5 外国投資法人の経理状況」の「1 財務諸表」の「(1) 貸借対照表」、「(2) 損益計算書」、「(3) 金銭の分配に係る計算書」及び「(4) キャッシュ・フロー計算書」

(f) "(1) Balance Sheet", "(2) Profit and Loss Statement", "(3) Statement of Cash Receipts and Distributions" and "(4) Cash Flow Statement" from "1. Financial Statements" in "Section 5. Accounting Status of Foreign Investment Corporation" of "Part II. Detailed Information on Foreign Investment Corporation."

三 第八号の三様式 次に掲げる項目に記載すべき事項に相当する事項

(iii) Form 8-3: the matters equivalent to the matters to be stated in the following items:

イ 「第1 管理資産の状況」の「1 概況」の「(1) 管理資産の流動化の形態及び基本的仕組み等」

(a) "(1) Form and Fundamental Structure, etc. of Securitization of Assets Under Management" from "1. Overview" in "Section 1. Positions of Collateralized Assets";

- ロ 「第1 管理資産の状況」の「2 管理資産を構成する資産の概要」
 - (b) "2. Outline of Assets Constituting the Collateralized Assets" in "Section 1. Positions of Collateralized Assets";
 - ハ 「第1 管理資産の状況」の「3 管理及び運営の仕組み」の「(1) 資産管理等の概要」の「○2 管理報酬等」
 - (c) "(ii) Management Fee, etc." under "(1) Outline of Collateralized Assets, etc." from "3. Structures of Management and Operation" in "Section 1. Positions of Collateralized Assets";
 - ニ 「第1 管理資産の状況」の「4 証券所有者の権利行使等」の「(3) 課税上の取扱い」
 - (d) "(3) Tax Treatment" from "4. Exercise of Rights, etc. by Securities Holders" in "Section 1. Positions of Collateralized Assets";
 - ホ 「第1 管理資産の状況」の「5 管理資産を構成する資産の状況」
 - (e) "5. Positions of Assets Constituting the Collateralized Assets" in "Section 1. Positions of Collateralized Assets";
 - ヘ 「第1 管理資産の状況」の「6 投資リスク」
 - (f) "6. Investment Risks" in "Section 1. Positions of Collateralized Assets"; and
 - ト 「第2 管理資産の経理状況」の「1 主な資産の内容」、「2 主な損益の内容」及び「3 収入金（又は損失金）の処理」
 - (g) "1. Contents of Principal Assets", "2. Lists of Principal Profits and Losses" and "3. Accounting Treatment for Revenue and/or Losses" in "Section 1. Accounting Status of Collateralized Assets."
- 四 第八号の五様式 次に掲げる項目に記載すべき事項に相当する事項
- (iv) Form 8-5: the matters equivalent to the matters to be stated in the following items:
 - イ 「第1 特定信託財産の状況」の「2 特定信託財産を構成する資産の概要」
 - (a) "2. Positions of Assets Constituting the Specified Trust Property" in "Section 1. Status of Specified Trust Property";
 - ロ 「第1 特定信託財産の状況」の「4 特定信託財産を構成する資産の状況」
 - (b) "4. Positions of Assets Constituting the Specified Trust Property" in "Section 1. Status of Specified Trust Properties";
 - ハ 「第1 特定信託財産の状況」の「5 投資リスク」
 - (c) "5. Investment Risks" in "Section 1. Status of Specified Trust Property";
 - ニ 「第1 特定信託財産の状況」の「6 特定信託財産の経理状況」の「(1) 貸借対照表」、「(2) 損益計算書」及び「(3) 利益処分計算書（又は損失処理計算書）」
 - (d) "(1) Balance Sheet", "(2) Profit and Loss Statement" and "(3) Statement of Appropriation or Disposition of Retained Earnings" from "6. Accounting Status of the Specified Trust Property" in "Section 1. Status of Specified Trust Property"; and

ホ 「第1 特定信託財産の状況」の「7 証券所有者に関する事項」の「(2) 課税上の取扱い」

(e) "(2) Tax Treatment" from "7. Matters concerning Securities Holders" in "Section 1. Status of Specified Trust Property."

五 第九号の二様式 次に掲げる項目に記載すべき事項に相当する事項

(v) Form 9-2: matters equivalent to those to be stated in the following items:

イ 「第1 信託財産の状況」の「2 信託財産を構成する資産の概要」

(a) "2. Outline of Assets Constituting the Trust Property" in "Section 1. Status of Trust Property";

ロ 「第1 信託財産の状況」の「3 信託の仕組み」の「(1) 信託の概要」の「○1 信託の基本的仕組み」

(b) "(i) Fundamental Structure of Trust" under "(1) Outline of Trust" from "3. Structure of Trust" in "Section 1. Status of Trust Property";

ハ 「第1 信託財産の状況」の「4 信託財産を構成する資産の状況」

(c) "4. Positions of Assets Constituting the Trust Property" in "Section 1. Status of Trust Property";

ニ 「第1 信託財産の状況」の「5 投資リスク」

(d) "5. Investment Risks" in "Section 1. Status of Trust Property";

ホ 「第1 信託財産の状況」の「6 信託財産の経理状況」

(e) "6. Accounting Status of Trust Property" in "Section 1. Status of Trust Property"; and

ヘ 「第1 信託財産の状況」の「7 証券所有者に関する事項」の「(2) 課税上の取扱い」

(f) "(2) Tax Treatment" from "7. Matters concerning Securities Holders" in "Section 1. Status of Trust Property."

六 第九号の四様式 次に掲げる項目に記載すべき事項に相当する事項

(vi) Form 9-4: the matters equivalent to the matters to be stated in the following items:

イ 「第一部 原資産情報」の「第1 抵当権の状況」の「2 貸付債権の概要」及び「3 外国抵当証券保有者の権利」の「(2) 課税上の取扱い」

(a) "2. Outline of Loan Claims" and "(2) Tax Treatment" from "3. Rights of Foreign Mortgage Securities Holders" in "Section 1. Mortgage Status" of "Part I. Information on Underlying Assets";

ロ 「第一部 原資産情報」の「第2 外国抵当証券の目的財産の概況」の「1 外国抵当証券の目的財産の概要」

(b) "1. Outline of Subject Property of Foreign Mortgage Securities" in "Section 2. Overview of Subject Property of Foreign Mortgage Securities" of "Part I. Information on Underlying Assets";

ハ 「第一部 原資産情報」の「第3 リスク情報」

(c) "Section 3. Risk Information" of "Part I. Information on Underlying Assets"; and

ニ 「第二部 特別情報」の「第1 発行者の経理状況」及び「第2 貸付債権に係る債務者の経理の概況」

(d) "Section 1. Accounting Status of Issuer" and "Section 2. Overview of Accounting of Obligor Relating to Loan Claims" of "Part II. Special Information."

七 第九号の六様式 次に掲げる項目に記載すべき事項に相当する事項

(vii) Form 9-6: matters equivalent to those to be stated in the following items:

イ 「第1 外国組合等の状況」の「1 外国組合等の概況」の「(4) 外国組合等の仕組み」

(a) "(4) Structure of Foreign Partnership, etc." from "1. Overview of Foreign Partnership, etc." in "Section 1. Status of Foreign Partnership, etc.";

ロ 「第1 外国組合等の状況」の「2 投資方針」

(b) "2. Investment Policy" in "Section 1. Status of Foreign Partnership, etc.";

ハ 「第1 外国組合等の状況」の「3 投資リスク」

(c) "3. Investment Risks" in "Section 1. Status of Foreign Partnership, etc.";

ニ 「第1 外国組合等の状況」の「4 手数料等及び税金」

(d) "4. Fees, etc. and Taxes" in "Section 1. Status of Foreign Partnership, etc.";

ホ 「第1 外国組合等の状況」の「5 運用状況」

(e) "5. Investment Status" in "Section 1. Status of Foreign Partnership, etc.";
and

ヘ 「第3 外国組合等の経理状況」の「1 財務諸表」の「(1) 貸借対照表」及び「(2) 損益計算書」

(f) "(1) Balance Sheet" and "(2) Profit and Loss Statement" from "1. Financial Statements" in "Section 3. Accounting Status of Foreign Partnership, etc."

4 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、前項各号に掲げる様式による有価証券報告書に記載すべき事項であって、当該外国会社報告書に記載されていない事項のうち、当該各号に定める事項を日本語によって記載したものとする。

(4) The matters specified by a Cabinet Office Ordinance as those necessary and appropriate for public interest or protection of investors, among the matters not stated in the Foreign Company Report referred to in Article 24, paragraph (9) of the Act, are, among the matters to be stated in an Annual Securities Report prepared using the forms listed in the items of the preceding paragraph and not stated in said Foreign Company Report, the matters specified in the respective items which are stated in Japanese.

5 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。

(5) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (9) of the Act, are as follows:

一 第三項各号に掲げる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って記載したもの

(i) the matters which are stated in Japanese or English that are matters to be stated in an Annual Securities Report prepared using the form listed in the items of paragraph (3) but which have not been stated in the Foreign Company Report (excluding what is specified in the preceding paragraph);

二 第三項各号に掲げる様式による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 matters to be stated in an Annual Securities Report prepared using the form listed in the items of paragraph (3) and the matters stated in a Foreign Company Report which correspond to said matters;

三 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 demonstrating that the representative of the Reporting Foreign Company stated in the Foreign Company Report is a person who has legitimate authority to submit 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 demonstrating that the Reporting Foreign Company has granted a person who has an address in Japan the authority to represent said Reporting Foreign Company for all acts concerning the submission of the relevant Foreign Company Report; and

五 第七号の二の様式により作成した書面

(v) a document prepared using Form 7-2-2.

6 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って記載したものではないときは、その訳文を付さなければならない。

(6) If the documents listed in items (iii) and (iv) of the preceding paragraph are not stated in Japanese or English, translations thereof must be attached.

(外国会社報告書の提出期限の承認の手續等)

(Procedures, etc. for Approval of the Due Date for Submission of a Foreign Company Report)

第二十七条の四 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 27-4 (1) If a Reporting Foreign Company that intends to submit a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act intends to obtain the approval prescribed in the proviso to Article

4-2-2 of the Order, the company must submit a written application for approval stating 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 company intends to obtain the approval for the submission of the Foreign Company Report;

二 当該外国会社報告書に係る特定期間終了の日

(ii) the day on which the Specified Period 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 matters concerning the laws and regulations or practices of the state of the Reporting Foreign Company or any other inevitable grounds that are the grounds for requiring the approval for the submission of the Foreign Company Report; 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前号に規定する理由について消滅又は変更があっ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) in cases other than the cases where the grounds specified in the preceding item are the laws and regulations or practices of the state, when the approval under paragraph (4) is obtained or the grounds prescribed in the preceding item have been extinguished or changed, the method for immediately letting a large number of persons know to that effect.

2 第九条の規定は、報告書提出外国会社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 9 apply mutatis mutandis to cases where a Reporting Foreign Company submits the written application for approval prescribed in 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 must be attached to the written application for approval prescribed in paragraph (1):

一 定款、約款若しくは規約又は信託契約書若しくは組合契約書又はこれらに準ずる書類

(i) the articles of incorporation, basic terms and conditions for a contract or bylaws, a written trust contract or a written partnership agreement, or other documents equivalent thereto;

二 当該承認申請書に記載された当該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 demonstrating that the representative person of the Reporting 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 demonstrating that the Reporting Foreign Company has granted a person who has an address in Japan the authority to represent said Reporting Foreign Company for any acts concerning 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) if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a legal opinion letter by legal experts stating that the matters concerning the laws and regulations or practices stated in the written application for approval are true and accurate, as well as the relevant provisions 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) in cases other than the cases where the grounds prescribed in paragraph (1), item (iii) are the acts and regulations or practices of the state, a document demonstrating said grounds.

4 関東財務局長は、第一項の承認の申請があった場合において、当該報告書提出外国会社が、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、外国会社報告書を外国特定有価証券に係る特定期間経過後四月以内（当該特定期間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、当該申請のあった日の属する特定期間（その日が特定期間開始後四月以内（直前特定期間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、その直前特定期間）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特定期間の直前特定期間までの各特定期間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) If the application for approval set forth in paragraph (1) is filed, and the Director-General of the Kanto Local Finance Bureau finds that the Reporting Foreign Company is not able to submit a Foreign Company Report within four months after the end of the Specified Period pertaining to Foreign Regulated Securities (if the approval under paragraph (1) is obtained for the submission of a Foreign Company Report pertaining to said Specified Period, within the approved period) due to the laws and regulations or practices of the state or any other inevitable grounds, the Director-General is to approve the Foreign Company Report pertaining to each Specified Period for the period from the

Specified Period which includes the day on which said application was filed (if the day is a day within four months after the commencement of the Specified Period (if said approval is obtained for the submission of a Foreign Company Report pertaining to the immediately preceding Specified Period, within the approved period), the immediately preceding Specified Period) until the Specified Period immediately preceding the Specified Period which includes the day on which the matters as prescribed in item (iii) of that paragraph pertaining to said application are extinguished or changed.

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、前項の報告書提出外国会社が毎特定期間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), item (iii) are the laws and regulations or practices of the state) is to be provided on the condition that the Reporting Foreign Company under the preceding paragraph submits a document stating the following matters to the Director-General of the Kanto Local Finance Bureau within four months after the end of every Specified Period; provided, however, that if 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 当該特定期間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った旨

(i) that the grounds for the application pertaining to the approval during the relevant Specified Period have not been extinguished or changed; 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 by legal experts concerning the matters listed in the preceding item, as well as the relevant provisions 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った場合には、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って取り消すことができる。

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have been extinguished 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。

(7) When the documents listed in the items of paragraph (3) and the documents stating the matters listed in the items of paragraph (5) have not been written in Japanese or in English, translations thereof must be attached.

(報告書代替書面の提出等)

(Submission, etc. of Documents Substituting Part of an Annual Securities Report)

第二十七条の四の二 法第二十四条第十四項（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。）の規定により報告書代替書面（同項に規定する報告書代替書面をいう。以下この条において同じ。）を提出しようとする特定有価証券の発行者は、報告書代替書面三通を作成し、同項の規定により読み替えて適用する同条第一項に規定する有価証券報告書（以下この条において「原有有価証券報告書」という。）と併せて関東財務局長に提出しなければならない。

Article 27-4-2 (1) An Issuer of Regulated Securities who intends to submit Documents Substituting Part of an Annual Securities Report (meaning Documents Substituting Part of an Annual Securities Report as prescribed in Article 24, paragraph (14) of the Act; hereinafter the same applies in this Article) pursuant to the provisions of that paragraph (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), must prepare three copies of Documents Substituting Part of an Annual Securities Report and must submit them along with the Annual Securities Report prescribed in Article 24, paragraph (1) of the Act as applied mutatis mutandis by replacing certain terms pursuant to the provisions of Article 24, paragraph (14) of the Act (hereinafter referred to as the "original Annual Securities Report" in this Article) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条第十四項の規定により報告書代替書面を提出しようとする特定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、原有有価証券報告書に係る特定期間の終了後、直ちに、次に掲げる事項を記載した承認申請書を金融庁長官に提出しなければならない。

(2) If an Issuer of Regulated Securities who intends to submit Documents Substituting Part of an Annual Securities Report pursuant to the provisions of Article 24, paragraph (14) of the Act intends to obtain the approval prescribed in that paragraph, the Issuer must submit a written application for approval stating the following matters to the Commissioner of the Financial Services Agency immediately after the end of the Specified Period pertaining to the original Annual Securities Report:

一 当該原有有価証券報告書に係る特定期間

(i) the Specified Period pertaining to the original Annual Securities Report;

二 当該報告書代替書面の提出に関して当該承認を必要とする理由

(ii) the grounds for requiring the approval for the submission of the Documents

Substituting Part of an Annual Securities Report; and

三 当該報告書代替書面の作成の根拠となる法令の条項又は金融商品取引所の規則の規定

(iii) the clauses of the laws and regulations or provisions of the rules of a Financial Instruments Exchange that form the grounds for the preparation of the Documents Substituting Part of an Annual Securities Report.

3 第九条の規定は、外国特定有価証券の発行者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。

(3) The provisions of Article 9 apply mutatis mutandis to cases where an Issuer of Foreign Regulated Securities submits the written application for approval specified in the preceding paragraph.

4 第二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。

(4) The following documents must be attached to the written application for approval prescribed in paragraph (2):

一 定款、約款又は規約

(i) the articles of incorporation and the basic terms and conditions for a contract or bylaws;

二 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該発行者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) if the person who submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a document demonstrating that the representative person of said Issuer is a person who has legitimate authority for the submission of said written application for approval;

三 当該発行者が外国特定有価証券の発行者である場合には、本邦内に住所を有する者に、当該承認申請書提出に関する一切の行為につき当該外国特定有価証券の発行者を代理する権限を付与したことを証する書面

(iii) if the Issuer is an Issuer of Foreign Regulated Securities, a document demonstrating that said Issuer has granted a person who has an address in Japan the authority to represent said Issuer of Foreign Regulated Securities for any acts concerning the submission of the written application for approval;

四 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、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) if the person who submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a legal opinion letter by legal experts stating that the matters concerning laws and regulations or practices stated in said written application for approval are true and accurate as well as the relevant provisions of the relevant laws and regulations listed in said legal opinion letter; and

五 前各号に掲げる書類が日本語によって記載したものでないときは、その訳文
(v) when the documents listed in the preceding items have not been written in
Japanese, translations thereof.

(公告の方法)

(Means of Public Notice)

第二十七条の五 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「第二十五号様式」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「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（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 27-5 (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 the "Ordinance on Electronic Procedures" in this paragraph) apply mutatis mutandis to a person who gives the public notice under Article 24-2, paragraph (2) of the Act by way of Electronic Public Notice (meaning the Electronic Public Notice as prescribed in Article 4-2-4, 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 the public notice under Article 24-2, paragraph (2) of the Act by way of Electronic Public Notice. In this case, the phrase "must conduct such procedures by inputting the matters to be stated in the documents in cases

where the Electronic Disclosure Procedures or the Discretionary Electronic Disclosure Procedures are carried out in writing by the method of linking the Input/Output Device (meaning the input/output device set forth in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person who conducts such Electronic Disclosure Procedures or Discretionary Electronic Public Notice and the computer under Article 27-30-2 of the Act via a telecommunications line by the input of the identification number and password through such Input/Output Device, and inputting the matters through an 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 is deemed to be replaced with "must conduct such procedures by the method of connecting the Input/Output Device (meaning the input/output device set forth in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person who conducts such Electronic Disclosure Procedures or Discretionary Electronic Public Notice and the computer under Article 27-30-2 of the Act via a telecommunications line by the input of the identification number and password through such Input/Output device, and inputting the matters through an Input/Output Device", the phrase "must submit the document prepared by using 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, paragraph (1) of the Ordinance on Electronic Procedures is deemed to be replaced with "must submit the document prepared using Form 25 (limited to those stating 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 25 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 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 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 3, paragraph (1) of the Cabinet Office Ordinance on the Disclosure Required for Tender Offer for Listed Share Certificates, etc. by 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, 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 "Written Notice by Electronic Disclosure System" in paragraph (3) through paragraph (5) of that Article is deemed to be replaced with "Written Notice of an Electronic Public Notice."

2 法第二十四条の二第二項に規定する公告をする者が、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) If a person who gives the public notice under Article 24-2, paragraph (2) of the Act gives public notice by publication in a Daily Newspaper pursuant to the provisions of Article 4-2-4, paragraph (1), item (ii) of the Order, such publication must 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. If Public Notice Cannot Be Given by Electronic Public Notice)

第二十七条の六 法第二十四条の二第二項に規定する公告をする者が、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場合には、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関東財務局長に提出しなければならない。

Article 27-6 (1) A person who gives public notice as prescribed in Article 24-2, paragraph (2) of the Act and who intends to obtain the approval under Article 4-2-4, paragraph (3) of the Order must submit a document stating the following matters to the Director-General of the Kanto Local Finance Bureau, 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 who gives 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 who gives 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 grounds for 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, paragraph (3) of the Order, are 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) the method of 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) the method specified 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 an Interruption of a Public Notice)

第二十七条の七 法第二十四条の二第二項に規定する公告をする者が、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 27-7 If a person who gives public notice prescribed in Article 24-2, paragraph (2) of the Act gives public notice on the details of an interruption of public notice pursuant to the provisions of Article 4-2-4, paragraph (4), item (iii) of the Order, public notice of the following matters are to be given in said 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 Company Amendment Report)

第二十七条の八 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。第二十八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っ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 27-8 The cases specified by a Cabinet Office Ordinance, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a document which is similar to an amendment report Disclosed in a Foreign State (meaning a disclosure in a foreign country as prescribed in Article 24, paragraph (8) of the Act; the same applies in Article 28-4) and which is written in English (the document is referred to as a "Foreign Company Amendment Report" in paragraph (1) of the following Article) in lieu of an amendment report by a Reporting Foreign Company, as a submission that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(外国会社訂正報告書の提出等)

(Submission, etc. of a Foreign Company Amendment Report)

第二十七条の九 第二十七条の三第一項、第二項及び第五項（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 27-9 (1) The provisions of Article 27-3, paragraphs (1), (2), and (5)

(limited to the portion pertaining to item (v)) apply mutatis mutandis to cases where a Reporting Foreign Company submits a Foreign Company 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っ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, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act, are the documents stating the following matters 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 a Foreign Company Report that is subject to the amendment and the Supplementary Documents thereto;

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 the Statements, etc. in a Semiannual Securities Report)

第二十八条 法第二十四条の五第三項において準用する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特定有価証券の発行者は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により半期報告書三通（当該特定有価証券が資産信託流動化受益証券である場合において、原委託者管轄財務局等が受託者管轄財務局等と異なるときは当該異なる原委託者管轄財務局等の数に三を加えた通数）を作成し、関東財務局長に提出しなければならない。

Article 28 (1) An Issuer of Regulated Securities who is to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 24-5, paragraph (3) of the Act must prepare three copies of Semiannual Securities Reports (if said Regulated Securities are Beneficiary Certificates Backed by Assets in Trust, and the Competent Local Finance Bureau, etc. for the Originator is different from the Competent Local Finance Bureau, etc. for the Trustee, the number of copies is the number obtained by adding three to the number of the different Competent Local Finance Bureaus, etc. for the Originator (s)) using the form specified in the following items according to the category of Regulated Securities listed in the respective items and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資信託受益証券 第十号様式

(i) Domestic Investment Trust Beneficiary Certificates: Form 10;

二 外国投資信託受益証券 第十号の二様式

(ii) Foreign Investment Trust Beneficiary Certificates: Form 10-2;

三 内国投資証券 第十号の三様式

(iii) Domestic Investment Securities: Form 10-3;

四 外国投資証券 第十一号様式

(iv) Foreign Investment Securities: Form 11;

五 内国資産流動化証券 第十一号の二様式

(v) Domestic Asset Backed Securities: Form 11-2;

六 外国資産流動化証券 第十一号の三様式

(vi) Foreign Asset Backed Securities: Form 11-3;

七 内国資産信託流動化受益証券 第十一号の四様式

(vii) Domestic Beneficiary Certificates Backed by Assets in Trust: Form 11-4;

八 外国資産信託流動化受益証券 第十一号の五様式

(viii) Foreign Beneficiary Certificates Backed by Assets in Trust: Form 11-5;

九 内国信託受益証券、内国信託社債券及び内国信託受益権 第十二号様式

(ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: Form 12;

十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第十二号の二様式

(x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust

- Beneficiary Certificates: Form 12-2;
- 十一 内国抵当証券 第十二号の三様式
- (xi) Domestic Mortgage Securities: Form 12-3;
- 十二 外国抵当証券 第十二号の四様式
- (xii) Foreign Mortgage Securities: Form 12-4;
- 十三 内国有価証券投資事業権利等 第十二号の五様式
- (xiii) Domestic Rights in Securities Investment Business, etc.: Form 12-5;
- 十四 外国有価証券投資事業権利等 第十二号の六様式
- (xiv) Foreign Rights in Securities Investment Business, etc.: Form 12-6;
- 十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に定める様式
- (xv) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in item (i) through item (xii) according to the category of securities listed in the respective items with regard to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust; and
- 十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる有価証券の区分に応じ当該各号に定める様式
- (xvi) Specified Depository Receipts: the forms specified in item (i) through item (xii) according to the category of securities listed in the respective items with regard to the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts.
- 2 第九条の規定は、外国特定有価証券の発行者が法第二十四条の五第三項において準用する同条第一項に規定する半期報告書を提出する場合について準用する。
- (2) The provisions of Article 9 apply mutatis mutandis to cases where an Issuer of Foreign Regulated Securities submits a Semiannual Securities Report as prescribed in Article 24-5, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (3) of that Article.
- 3 外国特定有価証券の発行者が提出する半期報告書には、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、当該書類が日本語によ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。ただし、当該書類が当該半期報告書提出前五年以内に当該半期報告書に係る特定有価証券と同一の種類の特有価証券について提出された半期報告書に添付されたものと同一内容である場合には、これを除く。
- (3) The following documents must be attached to the Semiannual Securities Report that is to be submitted by an Issuer of Foreign Regulated Securities. In this case, if said documents have not been written in Japanese, translations thereof must be attached; provided, however, that if said documents have the same content as documents attached to a Semiannual Securities Report which was submitted for Regulated Securities that are of the same class of Regulated Securities pertaining to said Semiannual Securities Report within five years

prior to the submission of said Semiannual Securities Report, such document is excluded:

一 半期報告書に記載された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 demonstrating that the representative person stated in a Semiannual Securities Report is a person who has legitimate authority for the submission of said Semiannual Securities Report; and

二 提出者が、本邦内に住所を有する者に、半期報告書の提出に関する一切の行為につき当該提出者を代理する権限を付与したことを証する書面

(ii) a document demonstrating that the person who submits the Semiannual Securities Report has granted a person who has an address in Japan the authority to represent said person who submits the Semiannual Securities Report for any acts concerning the submission of said Semiannual Securities Report.

4 第一項の規定により半期報告書を提出する場合において、当該有価証券が信託受益証券又は信託受益権の発行者であるときは、同項中「資産信託流動化受益証券」とあるのは「信託受益証券又は信託受益権」と、「原委託者管轄財務局等」とあるのは「当初委託者管轄財務局等」と読み替えて、同項の規定を適用する。

(4) In cases of submitting a Semiannual Securities Report pursuant to the provisions of paragraph (1), if said securities are Issuers of Trust Beneficiary Certificates or Trust Beneficial Interests, the phrases "Beneficiary Certificates Backed by Assets in Trust" and "Competent Local Finance Bureau, etc. for the Originator" in that paragraph are deemed to be replaced with "Trust Beneficiary Certificates or Trust Beneficial Interests" and "Competent Local Finance Bureau, etc. for the Initial Settlor" respectively and the provisions of that paragraph apply.

(外国会社半期報告書の提出要件)

(Requirements for Submission of a Foreign Company Semiannual Securities Report)

第二十八条の二 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 28-2 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5, paragraph (7) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Semiannual Securities Report in lieu of a Semiannual Securities Report by a Reporting Foreign Company as a submission that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社半期報告書の提出等)

(Submission, etc. of a Foreign Company Semiannual Securities Report)

第二十八条の三 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。以下この条及び第二十八条の五第二項において同じ。）に規定する補足書類をいう。第二十八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 28-3 (1) A Reporting Foreign Company that intends to submit a Foreign Company Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (7) of the Act must submit three copies of the Foreign Company Semiannual Securities Report and the Supplementary Documents (meaning Supplementary Documents as prescribed in paragraph (8) of that Article (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article and Article 28-5, paragraph (2)); the same applies in Article 28-5, paragraph (2), item (i) thereof to the Director-General of the Kanto Local Finance Bureau.

2 第九条の規定は、報告書提出外国会社が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する場合について準用する。

(2) The provisions of Article 9 apply mutatis mutandis pursuant to cases where a Reporting Foreign Company submits a Foreign Company Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (7) of the Act.

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、次に掲げる様式の区分に応じ、当該各号に定める項目に記載すべき事項に相当する事項とする。

(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 stated in the Foreign Company Semiannual Securities Report, referred to in Article 24-5, paragraph (8) of the Act, are the matters corresponding to the matters to be stated in the items specified in the following items according to the category of the forms listed in the respective items:

一 第十号の様式 「1 ファンドの運用状況」及び「2 ファンドの経理状況」の「(1) 資産及び負債の状況」

(i) Form 10-2: "1. Investment Status of Fund" and "(1) Positions of Assets and Liabilities" from "2. Accounting Status of the Fund";

二 第十一号様式 「2 外国投資法人の運用状況」及び「4 外国投資法人の経理状況」の「(1) 資産及び負債の状況」

(ii) Form 11: "2. Investment Status of Foreign Investment Corporation" and "(1) Positions of Assets and Liabilities" from "4. Accounting Status of Foreign

- Investment Corporation";
- 三 第十一号の三様式 「1 管理資産を構成する資産の状況」及び「2 管理資産の経理の概況」
- (iii) Form 11-3: "1. Positions of Assets Constituting Collateralized Assets" and "2. Outline of Accounting of Assets Under Management";
- 四 第十一号の五様式 「1 特定信託財産を構成する資産の状況」及び「2 特定信託財産の経理状況」
- (iv) Form 11-5: "1. Positions of Assets Constituting Specified Trust Property" and "2. Accounting Status of Specified Trust Property";
- 五 第十二号の二様式 「1 信託財産を構成する資産の状況」、「2 投資リスク」及び「3 信託財産の経理状況」
- (v) Form 12-2: "1. Positions of Assets Constituting Trust Property", "2. Investment Risks" and "3. Accounting Status of Trust Property";
- 六 第十二号の四様式 「第1 貸付債権の状況」、「第2 外国抵当証券の目的財産の状況」、「第3 発行者の経理状況」及び「第4 貸付債権に係る債務者の経理の概況」
- (vi) Form 12-4: "Section 1. Status of Loan Claims", "Section 2. Status of Properties Subject to Foreign Mortgage Securities", "Section 3. Accounting Status of the Issuer" and "Section 4. Overview of Accounting of Debtor Relating to Loan Claims"; and
- 七 第十二号の六様式 「2 外国組合等の運用状況」及び「4 外国組合等の経理状況」の「(1) 資産及び負債の状況」
- (vii) Form 12-6: "2. Investment Status of Foreign Partnership, etc." and "(1) Positions of Assets and Liabilities" from "4. Accounting Status of Foreign Partnership, etc."
- 4 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、前項各号に掲げる様式による半期報告書に記載すべき事項であって、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、当該各号に定める項目に記載すべき事項を日本語によって記載したものとする。
- (4) 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 not stated in the Foreign Semiannual Securities, referred to in Article 24-5, paragraph (8) of the Act, are, among the matters to be stated in a Semiannual Securities Report prepared using the forms listed in the items of the preceding paragraph but which have not been stated in said Foreign Company Semiannual Securities Report, the matters stating the matters to be stated in the respective items in Japanese.
- 5 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。
- (5) The other matters specified by a Cabinet Office Ordinance, referred to in

Article 24-5 (8) of the Act, are as follows:

一 第三項各号に掲げる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って記載したもの

(i) the matters stating the matters to be stated in a Semiannual Securities Report prepared using the forms listed in the items of paragraph (3) but which have not been stated in the Foreign Company Semiannual Securities Report (excluding what is specified in the preceding paragraph), in Japanese or English;

二 第三項各号に掲げる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 matters to be stated in a Semiannual Securities Report prepared using the form listed in the items of paragraph (3) and the matters stated in a Foreign Company Semiannual Securities Report which correspond to said matters;

三 外国会社半期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

(iii) a document demonstrating that the representative person of the Reporting Foreign Company stated in a Foreign Company Semiannual Securities Report is a person who has legitimate authority for the submission of said Foreign Company Semiannual Securities 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、当該外国会社半期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 demonstrating that the Reporting Foreign Company has granted a person who has an address in Japan the authority to represent said Reporting Foreign Company for any acts concerning the submission of the relevant Foreign Company Semiannual Securities Report; and

五 第十号の二の様式により作成した書面

(v) a document prepared using Form 10-2-2.

6 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。

(6) When the documents listed in items (iii) and (iv) of the preceding paragraph have not been written in Japanese or English, translations thereof must be attached.

(外国会社半期訂正報告書の提出要件)

(Requirements for Submission of a Foreign Company Semiannual Amendment Report)

第二十八条の四 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っ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 28-4 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 24-5, paragraph (12) of the Act (including the cases where applied pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a document which is similar to the amendment report Disclosed in a Foreign State and which is written in English (such document is referred to as an "Foreign Company Semiannual Amendment Report" in paragraph (1) of the following Article) in lieu of an amendment report by a Reporting Foreign Company, as a submission that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(外国会社半期訂正報告書の提出等)

(Submission, etc. of a Foreign Company Semiannual Amendment Report)

第二十八条の五 第二十八条の三第一項、第二項及び第五項（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半期訂正報告書を提出する場合について準用する。

Article 28-5 (1) The provisions of Article 28-3, paragraphs (1), (2), and (5) (limited to the portion pertaining to item (v)) apply mutatis mutandis to cases where a Reporting Foreign Company submits a Foreign Company 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っ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, paragraph (8) of the Act as applied mutatis mutandis pursuant to paragraph (12) of that Article, are the documents stating the following matters 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 Semiannual Report that is subject to the amendment and the Supplementary Documents thereto;

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.

(半期代替書面)

(Submission, etc. of Documents Substituting Part of a Semiannual Securities Report)

第二十八条の六 法第二十四条の五第十三項（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。）の規定により半期代替書面（同項に規定する半期代替書面をいう。以下この条において同じ。）を提出しようとする特定有価証券の発行者は、半期代替書面三通を作成し、同項の規定により読み替えて適用する同条第一項に規定する半期報告書（以下この条において「原半期報告書」という。）と併せて関東財務局長に提出しなければならない。

Article 28-6 (1) An Issuer of Regulated Securities who intends to submit Documents Substituting Part of a Semiannual Securities Report (meaning Documents Substituting Part of a Semiannual Securities Report as prescribed in Article 24-5, paragraph (13) of the Act; hereinafter the same applies in this Article) pursuant to the provisions of that paragraph (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), must prepare three copies of the Documents Substituting Part of a Semiannual Securities Report and must submit them along with the Semiannual Securities Report prescribed in Article 24-5, paragraph (1) of the Act as applied mutatis mutandis by replacing certain terms pursuant to the provisions of Article 24-5, paragraph (13) of the Act (hereinafter referred to as "Original Semiannual Securities Report" in this Article) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条の五第十三項の規定により半期代替書面を提出しようとする特定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、原半期報告書に係る特定期間の終了後、直ちに、次に掲げる事項を記載した承認申請書を金融庁長官に提出しなければならない。

(2) If an Issuer of Regulated Securities who intends to submit Documents Substituting Part of a Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (13) of the Act, intends to obtain the approval prescribed in that paragraph, the Issuer must submit a written application for approval stating the following matters to the Commissioner of the Financial Services Agency immediately after the end of the Specified Period pertaining to Original Semiannual Securities Report:

一 当該原半期報告書に係る特定期間

(i) the Specified Period pertaining to the Original Semiannual Securities Report;

二 当該半期代替書面の提出に関して当該承認を必要とする理由

(ii) the grounds for requiring the approval for the submission of the Documents Substituting Part of a Semiannual Securities Report; and

三 当該半期代替書面の作成の根拠となる法令の条項又は金融商品取引所の規則の規定

(iii) the clauses of the laws and regulations or provisions of the rules of a Financial Instruments Exchange that form the grounds for the preparation of the Documents Substituting Part of a Semiannual Securities Report.

3 第九条の規定は、外国特定有価証券の発行者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。

(3) The provisions of Article 9 apply mutatis mutandis to cases where an Issuer of Foreign Regulated Securities submits the written application for approval specified in the preceding paragraph.

4 第二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。

(4) The following documents must be attached to the written application for approval prescribed in paragraph (2):

一 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該発行者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

(i) if the person who submits the written application for approval is an Issuer of Foreign Regulated Securities, a document demonstrating that the representative person of said Issuer is a person who has legitimate authority for the submission of said written application for approval;

二 当該発行者が外国特定有価証券の発行者である場合には、本邦内に住所を有する者に、当該承認申請書提出に関する一切の行為につき当該外国特定有価証券の発行者を代理する権限を付与したことを証する書面

(ii) if the Issuer is an Issuer of Foreign Regulated Securities, a document demonstrating that said Issuer has granted a person who has an address in Japan the authority to represent said Issuer of Foreign Regulated Securities for any acts concerning the submission of the written application for approval;

三 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、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

(iii) if the person who submits the written application for approval is an Issuer of Foreign Regulated Securities, a legal opinion letter by legal experts stating that the matters concerning laws and regulations or practices stated in said written application for approval are true and accurate, as well as the relevant provisions of the relevant laws and regulations listed in said legal opinion letter; and

四 前各号に掲げる書類が日本語によって記載したものでないときは、その訳文

(iv) when the documents listed in the preceding items have not been written in Japanese, translations thereof.

(臨時報告書の記載内容等)

(Content of the Statements, etc. in an Extraordinary Report)

第二十九条 法第二十四条の五第四項の規定により特定有価証券の発行者が臨時報告書を提出すべき場合として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 29 (1) The cases specified by a Cabinet Office Ordinance as cases where an Issuer of Regulated Securities should submit an Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (4) of the Act are 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特定有価証券の発行者は、次の各号に掲げる場合の区分に応じ、当該各号に掲げる事項を記載した臨時報告書三通（当該特定有価証券が資産信託流動化受益証券である場合において、原委託者管轄財務局等が受託者管轄財務局等と異なるときは当該異なる原委託者管轄財務局等の数に三を加えた通数）を作成し、関東財務局長に提出しなければならない。

(2) An Issuer of Regulated Securities, who is to submit an Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (4) of the Act, must prepare three copies (if the relevant Regulated Securities are Beneficiary Certificates Backed by Assets in Trust and the Competent Local Finance Bureau, etc. for the Originator is different from the Competent Local Finance Bureau, etc. for Trustee, the number of copies obtained by adding three to the number of said different Competent Local Finance Bureau, etc. for the Originator) of the Extraordinary Report stating the matters specified in the following items according to the category of cases listed in the respective items, and submit them to the Director-General of the Kanto Local Finance Bureau:

一 当該発行者の発行する特定有価証券と同一の種類の特有価証券の募集（当該特定有価証券が法第二条第三項に規定する第一項有価証券である場合には、均一の条件で五十名以上の者を相手方として行うものに限る。）又は売出し（同条第四項に規定する有価証券の売出しのうち、当該特定有価証券が同条第三項に規定する第一項有価証券である場合には、均一の条件で五十名以上の者を相手方として行うものに限る。以下この号において同じ。）を本邦以外の地域において行う場合

(i) if a Public Offering (if the Regulated Securities are Article 2 (1) Securities as prescribed in Article 2, paragraph (3) of the Act, limited to a Public Offering made to 50 or more persons on the same conditions) or Secondary Distribution (if the Regulated Securities are Article 2 (1) Securities as prescribed in paragraph (3) of that Article, limited to a Secondary Distribution of Securities prescribed in paragraph (4) of that Article that is made to 50 or more persons on the same conditions; the same applies hereinafter in this item) of Regulated Securities that are of the same class of Regulated Securities issued by the Issuer is conducted in an area outside of Japan:

イ 当該特定有価証券の名称

(a) the name of said Regulated Securities;

ロ 発行数又は売出数

(b) the volume of issuance or distribution;

- ハ 発行価格又は売出価格
(c) the issue price or distribution price;
- ニ 発行価額の総額又は売出価額の総額
(d) the total amount of the issue value or the total amount of the distribution value;
- ホ 引受人又は売出しをする者の氏名又は名称
(e) the name of the Underwriter or the person who conducts the Secondary Distribution;
- ヘ 募集又は売出しをする地域
(f) areas where the Public Offering or Secondary Distribution is to be conducted; and
- ト 発行年月日又は受渡し年月日
(g) the date of issuance or transfer.
- 二 主要な関係法人の異動（関係法人であった法人が関係法人でなくなる事又は関係法人でなかった法人が関係法人になることをいう。）があった場合
(ii) if there are Changes in a major Affiliated Juridical Person (meaning that a juridical person who was an Affiliated Juridical Person ceases to be an Affiliated Juridical Person, or a juridical person who was not an Affiliated Juridical Person has become an Affiliated Juridical Person):
- イ 当該主要な関係法人の名称、資本金の額及び関係業務の概要
(a) the name of the major Affiliated Juridical Person, amount of the stated capital, and outline of the relevant business; and
- ロ 当該異動の年月日
(b) the date of the Change.
- 三 当該発行者が発行する投資信託証券に係るファンドの運用に関する基本方針、投資制限若しくは利子若しくは配当の分配方針、当該発行者が発行する資産流動化証券に係る管理資産の状況若しくは資産流動化に関する計画、当該発行者が発行する資産信託流動化受益証券に係る特定信託財産の状況若しくは資産流動化に関する計画又は当該発行者が発行する信託受益証券若しくは信託受益権に係る信託財産の状況について、重要な変更があった場合
(iii) if there is a material change with respect to basic policy, investment restrictions, or distribution policy of interest or dividends concerning the investment of Funds pertaining to the Investment Trust Securities issued by the Issuer; the status of Collateralized Assets or a plan concerning securitization pertaining to Asset Backed Securities issued by said Issuer; the status of Specified Trust Property or a plan concerning securitization of assets pertaining to Beneficiary Certificates Backed by Assets in Trust issued by said Issuer; or the status of trust property pertaining to Trust Beneficiary Certificates or Trust Beneficial Interests issued by said Issuer:
- イ 変更の内容についての概要
(a) outline of the contents of the change; and

ロ 当該変更の年月日

(b) date of said change.

四 第二十三条ただし書の規定により、六月ごとに有価証券報告書が提出されている場合（同条ただし書の規定により、休日の翌日を特定期間の末日とした場合の当該期間に係る有価証券報告書が提出された場合を含む。）において、当該特定有価証券に係る信託の計算期間（三月に満たない場合は三月とすることができる。）が到来した場合 当該特定有価証券に係る信託財産又は特定信託財産の計算に関する書類

(iv) if an Annual Securities Report is submitted every six months pursuant to the proviso to Article 23 (including cases where the day following a holiday is stipulated as the last day of the Specified Period pursuant to the proviso to that Article and the Annual Securities Report pertaining to that period is submitted), and the accounting period of a trust pertaining to the relevant Regulated Securities (if the accounting period is less than three months, it may be stipulated as three months) becomes due: a document concerning the accounting of trust properties pertaining to said Regulated Securities or Specified Trust Property.

3 第九条の規定は、外国特定有価証券の発行者が法第二十四条の五第四項に規定する臨時報告書を提出する場合について準用する。

(3) The provisions of Article 9 apply mutatis mutandis to cases where an Issuer of Foreign Regulated Securities submits the Extraordinary Report prescribed in Article 24-5, paragraph (4) of the Act.

4 外国特定有価証券の発行者が提出する臨時報告書には、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、当該書類が日本語によ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。

(4) The following documents must be attached to the Extraordinary Report to be submitted by an Issuer of Foreign Regulated Securities. In this case, when said documents have not been written in Japanese, translations thereof must be attached:

一 臨時報告書に記載された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 demonstrating that the representative person stated in the Extraordinary Report is a person who has legitimate authority for the submission of said Extraordinary Report; and

二 提出者が、本邦内に住所を有する者に、臨時報告書の提出に関する一切の行為につき当該提出者を代理する権限を付与したことを証する書面

(ii) a document demonstrating that the person who submits the Extraordinary Report has granted a person who has an address in Japan the authority to represent said person who submits the Extraordinary Report for any acts concerning the submission of said Extraordinary Report.

5 第一項の規定により臨時報告書を提出する場合において、当該有価証券が信託受益

証券又は信託受益権の発行者であるときは、同項中「資産信託流動化受益証券」とあるのは「信託受益証券又は信託受益権」と、「原委託者管轄財務局等」とあるのは「当初委託者管轄財務局等」と読み替えて、同項の規定を適用する。

- (5) In cases of submitting an Extraordinary Report pursuant to the provisions of paragraph (1), if the relevant securities are Issuers of Trust Beneficiary Certificates or Trust Beneficiary Interests, the phrases "Beneficiary Certificates Backed by Assets in Trust" and "Competent Local Finance Bureau, etc. for the Originator" in that paragraph are deemed to be replaced with "Trust Beneficiary Certificates or Trust Beneficial Interests" and "Competent Local Finance Bureau, etc. for the Initial Settlor" respectively and the provisions of that paragraph apply.

(臨時代替書面)

(Documents Substituting Part of an Extraordinary Report)

第二十九条の二 法第二十四条の五第十五項（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。）の規定により臨時代替書面（同項に規定する臨時代替書面をいう。以下この条において同じ。）を提出しようとする特定有価証券の発行者は、臨時代替書面三通を作成し、同項の規定により読み替えて適用する同条第四項に規定する臨時報告書と併せて関東財務局長に提出しなければならない。

Article 29-2 (1) An Issuer of Regulated Securities who intends to submit Documents Substituting Part of an Extraordinary Report (meaning Documents Substituting Part of an Extraordinary Report as prescribed in Article 24-5, paragraph (15) of the Act; hereinafter the same applies in this Article) pursuant to the provisions of Article 24-5, paragraph (15) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph) must prepare three copies of Documents Substituting Part of an Extraordinary Report and submit them along with the Extraordinary Report prescribed in Article 24-5, paragraph (4) of the Act as applied by replacing certain terms pursuant to the provisions of Article 24-5, paragraph (15) of the Act to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条の五第十五項の規定により臨時代替書面を提出しようとする特定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、次に掲げる事項を記載した承認申請書を金融庁長官に提出しなければならない。

(2) If an Issuer of Regulated Securities who intends to submit Documents Substituting Part of an Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (15) of the Act, intends to obtain the approval prescribed in that paragraph, the Issuer must submit a written application for approval stating the following matters to the Commissioner of the Financial Services Agency:

一 当該臨時代替書面の提出に関して当該承認を必要とする理由

- (i) the grounds for requiring the approval for the submission of the Documents Substituting Part of an Extraordinary Report; and
 - 二 当該臨時代替書面の作成の根拠となる法令の条項又は金融商品取引所の規則の規定
 - (ii) the clauses of the laws and regulations or provisions of the rules of a Financial Instruments Exchange that form the grounds for the preparing the Documents Substituting Part of an Extraordinary Report.
- 3 第九条の規定は、外国特定有価証券の発行者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。
- (3) The provisions of Article 9 apply mutatis mutandis to cases where an Issuer of Foreign Regulated Securities submits the written application for approval specified in the preceding paragraph.
- 4 第二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。
- (4) The following documents must be attached to the written application for approval prescribed in paragraph (2):
- 一 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該発行者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
 - (i) if the person who submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a document demonstrating that the representative person of said Issuer is a person who has legitimate authority for the submission of said written application for approval;
 - 二 当該発行者が外国特定有価証券の発行者である場合には、本邦内に住所を有する者に、当該承認申請書提出に関する一切の行為につき当該外国特定有価証券の発行者を代理する権限を付与したことを証する書面
 - (ii) if the relevant Issuer is an Issuer of Foreign Regulated Securities, a document demonstrating that said Issuer has granted a person who has an address in Japan the authority to represent said Issuer of Foreign Regulated Securities for any acts concerning the submission of the written application for approval;
 - 三 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、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
 - (iii) if the person who submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a legal opinion letter by legal experts stating that the matters concerning laws and regulations or practices stated in said written application for approval are true and accurate, as well as the relevant provisions of the relevant laws and regulations listed in said legal opinion letter; and
 - 四 前各号に掲げる書類が日本語によって記載したものでないときは、その訳文
 - (iv) when the documents listed in the preceding items have not been written in

Japanese, translations thereof.

(承認申請書等の提出先)

(Authority to Which a Written Application for Approval Should Be Submitted)

第三十条 令第四条の二第一項において準用する令第四条第一項の規定による承認申請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は、関東財務局長に提出しなければならない。

Article 30 The written application for approval under Article 4, paragraph (1) of the Order as applied mutatis mutandis pursuant to Article 4-2, paragraph (1) of the Order and the documents pertaining to the application under Article 25, paragraph (4) of the Act must be submitted to the Director-General of the Kanto Local Finance Bureau.

(有価証券届出書の備置き及び公衆縦覧)

(Keeping and Public Inspection of Securities Registration Statements)

第三十一条 特定有価証券に係る法第二十五条第一項各号（法第二十七条において準用する場合を含む。次項及び次条において同じ。）に掲げる書類は、関東財務局及び当該書類の提出者（当該特定有価証券が、資産信託流動化受益証券である場合にあつては当該資産信託流動化受益証券の発行者である受託者に、信託受益証券又は信託受益権である場合にあつては当該信託受益証券又は信託受益権の発行者である受託者に限る。）の本店（提出者が外国の者である場合には、第九条の規定による代理人の住所）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つては、福岡財務支局。次項において同じ。）に備え置き、公衆の縦覧に供する。

Article 31 (1) The documents listed in the items of Article 25, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph and the following Article) as related to Regulated Securities are kept and made available for public inspection at the Kanto Local Finance Bureau and the Local Finance Bureau that has jurisdiction over the location of the head office of the person who submits said documents (if said Regulated Securities are Beneficiary Certificates Backed by Assets in Trust, limited to a trustee who is an Issuer of said Beneficiary Certificates Backed by Assets in Trust; or if said Regulated Securities are Trust Beneficiary Certificates or Trust Beneficial Interests, limited to a trustee who is an Issuer of said Trust Beneficiary Certificates or Trust Beneficial Interests) (if the person who submits said documents is a foreign person, the address of the Agent under Article 9) (if said location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Fukuoka Local Finance Bureau; the same applies in the following paragraph).

2 資産信託流動化受益証券又は信託受益証券若しくは信託受益権に係る法第二十五条第一項各号に掲げる書類は、前項に規定する財務局のほか、資産信託流動化受益証券

である場合にあつては原委託者管轄財務局等に、信託受益証券又は信託受益権である場合にあつては当該財務局等に備え置き、公衆の縦覧に供する。

- (2) In addition to the Local Finance Bureau prescribed in the preceding paragraph, the documents listed in the items of Article 25, paragraph (1) of the Act related to Beneficiary Certificates Backed by Assets in Trust, or Trust Beneficiary Certificates or Trust Beneficial Interests, are kept and made available for public inspection at the Competent Local Finance Bureau, etc. for the Originator in cases of Beneficiary Certificates Backed by Assets in Trust and at the relevant Local Finance Bureau, etc. in cases of Trust Beneficiary Certificates or Trust Beneficial Interests.

第三十二条 特定有価証券に係る法第二十五条第一項各号に掲げる書類を提出した者（個人を除く。）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。次項において同じ。）の規定によりこれらの書類の写しを公衆の縦覧に供する場合には、当該発行者の本店及び主要な支店又は主要な事務所の営業時間中行わなければならない。

Article 32 (1) If the person (excluding an individual) who has submitted the documents listed in the items of Article 25, paragraph (1) of the Act as related to Regulated Securities makes a copy of those documents available for public inspection pursuant to the provisions of paragraph (2) of that Article (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), it must be made available during the business hours of the head office and major branch offices or major offices of the relevant Issuer.

2 外国特定有価証券の発行者が本邦内に支店を有する場合には、当該支店は、法第二十五条第二項に規定する主要な支店に含まれるものとする。

- (2) If an Issuer of Foreign Regulated Securities has a branch office (s) in Japan, such branch office (s) is to be included in the major branch office prescribed in Article 25, paragraph (2) 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）

(Method of Using Information and Communications Technology pertaining to the Delivery of a Prospectus)

第三十二条の二 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、電磁的方法又は電話その他の方法により同意を得ている場合とする。

Article 32-2 (1) The cases specified by a Cabinet Office Ordinance, referred to in

Article 27-30-9, paragraph (1) of the Act, are the cases where a person who intends to provide the matters stated in the Prospectus prescribed in that paragraph (hereinafter simply referred to as a "Prospectus" in this Article) (hereinafter such person is referred to as a "Prospectus Provider" in this Article), indicate in advance the type and contents of the methods listed in the items of the following paragraph (hereinafter referred to as "electronic or magnetic means" in this Article) to the person who is to receive the Prospectus (hereinafter referred to as the "Prospectus Recipient" in this Article) and has obtained consent therefrom by electronic or magnetic means or by telephone or any other means pursuant to the provisions of paragraph (5) in advance.

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, paragraph (1) of the Act, are 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) the means using an Electronic Data Processing System that are listed in sub-item (a) through sub-item (d):

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同意又は受けない旨の申出をする場合にあっては、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) the method of transmitting the matters stated in a Prospectus (hereinafter referred to as the "Stated Matters" in this Article) via a telecommunications line that links the computer used by the Prospectus Provider, etc. (meaning the Prospectus Provider or a person who keeps a file on the computer managed by himself/herself under the contract concluded with the Prospectus Provider and provides it to the Prospectus Recipient or the Prospectus Provider; hereinafter the same applies in this Article) and the computer used by a 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 applies in this Article) on the computer managed by himself/herself under the contract concluded with the Prospectus

Recipient; hereinafter the same applies in this Article), and recording the Stated Matters in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient, etc. (if the Prospectus Recipient gives consent to receive the provisions of the Stated Matters by electronic or magnetic means or gives notice to the effect that the Prospectus Recipient will not receive the provisions of the Stated Matters by such means, the method of recording 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同意又は受けない旨の申出をする場合にあっては、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) the method of offering the Stated Matters which are recorded in the file stored on the computer used by the Prospectus Provider, etc. to the Prospectus Recipient for inspection via a telecommunications line, and recording said Stated Matters in said Prospectus Recipient's Prospectus Recipient File on the computer used by the Prospectus Recipient, etc. (if the Prospectus Recipient gives consent to receive the provisions of the Stated Matters by electronic or magnetic means or gives notice to the effect that the Prospectus Recipient will not receive the provisions of the Stated Matters by such means, the method of recording 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) the method of offering the Stated Matters which are recorded in the Prospectus Recipient File stored on the computer used by the Prospectus Provider, etc., 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って、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) the method of offering the Stated Matters which are recorded in the Inspection File (meaning a file stored on the computer used by a Prospectus Provider, etc. in which said Stated Matters are recorded in order to provide them to two or more Prospectus Recipients for inspection at the same time) to the Prospectus 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っ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 of delivering a file containing the Stated Matters 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、次に掲げる基準に適合するものでなければならない。

(3) The methods listed in the items of the preceding paragraph must 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 records in the Inspection File or the Prospectus Recipient File;

二 前項第一号イ、ハ及びニに掲げる方法（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。）にあっては、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 listed in item (i), sub-items (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 in which the Prospectus Recipient is notified that the Stated Matters are to be or have been recorded in the Prospectus Recipient File or the Inspection File; provided, however, that this does not apply to cases where it is confirmed that the Prospectus Recipient has inspected said Stated Matters;

三 前項第一号ニに掲げる方法にあっては、目論見書被提供者が閲覧ファイルを閲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 method listed in item (i), sub-item (d) of the preceding paragraph, the method is one in which the information necessary for a Prospectus Recipient to inspect the Inspection File is recorded in the Prospectus Recipient File;

四 前項第一号ハ又はニに掲げる方法にあっては、次のいずれかに該当すること。

(iv) that with regard to the methods listed in item (i), sub-item (c) or (d) of the preceding paragraph, the method is one that falls under any of following sub-items:

イ 当該目論見書の提供があった時から五年間（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ったときは、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同意（第一項に規

定する方法による同意をいう。)を得て前項第一号イ若しくは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 until five years have elapsed from the time when the Prospectus has been provided (if any complaints related to the Stated Matters have been raised within the time before the expiration date of such period, during the time until either the expiration date of such period or the day when such complaint is settled, whichever comes later; the same applies in sub-item (b)); provided, however, that if the Stated Matters which are made available for public inspection are delivered in writing, if the Stated Matters are to be delivered by the methods listed in item (i), sub-item (a) or (b) or item (ii) of the preceding paragraph with the Consent (meaning the consent obtained by the method prescribed in paragraph (1)) of the Prospectus Recipient, or if there are instructions by the Prospectus Recipient to delete said Stated Matters, said Stated Matters may be deleted:

(1) 前項第一号ハに掲げる方法については、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 listed in item (i), sub-item (c) of the preceding paragraph, the Stated Matters recorded in a Prospectus Recipient File; and

(2) 前項第一号ニに掲げる方法については、閲覧ファイルに記録された記載事項

2. with regard to the method listed in item (i), sub-item (d) of the preceding paragraph, the Stated Matters recorded in an Inspection File.

ロ 当該目論見書の提供があった時から五年間、目論見書被提供者から目論見書の交付の請求があった場合に、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 is immediately delivered by the methods listed in item (i), sub-item (a) or item (ii) of the preceding paragraph or in writing, if requests for delivery of the Prospectus have been made by the Prospectus Recipient within five years from the time when said Prospectus was provided;

五 前項第一号ニに掲げる方法であって、前号イに掲げる基準に該当する場合には、同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 listed in item (i), sub-item (d) of the

preceding paragraph, if such method falls under the criteria set forth in sub-item (a) of the preceding item, the method is one in which the Prospectus Recipient File recording the information necessary for the Prospectus Recipient to inspect the Inspection File pursuant to item (iii) and the Inspection File is maintained as connectable via a telecommunications line until the period prescribed in sub-item (a) of the preceding item has elapsed; provided, however, that this does not apply to cases where the Prospectus Recipient who has been given access to the files has given notice that it is not necessary to maintain such 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), sub-item (i) means an electronic data processing system that links a computer used by the Prospectus Provider, etc. and a computer used by a Prospectus Recipient, etc. or Prospectus Provider, etc. on which the 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 to be indicated pursuant to the provisions of paragraph (1) are 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 method used by the Prospectus Provider; and

二 ファイルへの記録の方式

(ii) the method of recording the matters in the file.

6 第一項の規定による同意を得た目論見書提供者は、当該目論見書被提供者から電磁的方法又は電話その他の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ってしてはならない。ただし、当該目論見書被提供者が再び同項の規定による同意をした場合は、この限りでない。

(6) When the Prospectus Recipient states, in writing or by electronic or magnetic means, to the effect that the Prospectus Recipient will not receive provisions of the Stated Matters by electronic or magnetic means, a Prospectus Provider who had obtained the consent under paragraph (1) must not provide the Stated Matters by electronic or magnetic means or by telephone or any other means to said Prospectus Recipient; provided, however, that this does not apply to cases where said Prospectus Recipient has given consent again under said 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 of Using Information and Communications Technology Pertaining to

the Delivery of Documents that Must Be Delivered Pursuant to the Provisions of Article 23-13, paragraph (2) or (5) of the Act

第三十二条の三 法第二十七条の三十の九第二項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、電磁的方法又は電話その他の方法により同意を得ている場合とする。

Article 32-3 (1) The cases specified by a Cabinet Office Ordinance if Article 27-30-9, paragraph (1) of the Act is applied mutatis mutandis pursuant to Article 27-30-9, paragraph (2) of the Act, are the cases where a person who intends to provide matters to be stated (hereinafter referred to as the "Matters to be Stated" in this Article) in the document prescribed in Article 27-30-9, paragraph (2) of the Act (hereinafter such person is 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 "electronic or magnetic means" in this Article) to the person who is to receive documents (hereinafter the person is referred to as the "Document Recipient" in this Article) pursuant to paragraph (5), and obtained consent therefrom by electronic or magnetic means or by telephone or any other 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 if Article 27-30-9, paragraph (1) of the Act is applied mutatis mutandis pursuant to paragraph (2) of that Article, are 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) the methods of using an Electronic Data Processing System that are listed in sub-item (a) or sub-item (b):

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同意又は受けない旨の申出をする場合にあっては、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) the method of transmitting the Matters to be Stated via a telecommunications line that links the computer used by the Document Deliverer and the computer used by the Document Recipient, and recording the Matters to be Stated in the file stored on the computer used by the Document Recipient (if the Document Recipient gives consent to receive

the provisions of the Matters to be Stated by electronic or magnetic means, or gives notice to the effect that the Document Recipient will not receive the provisions of the Matters to be Stated by such means, the method of recording to that effect in a file stored on a 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同意又は受けない旨の申出をする場合にあっては、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) the method of offering the Matters to be Stated which are recorded in a file stored on the computer used by the Document Deliverer to the Document Recipient for inspection via a telecommunications line, and recording said Matters to be Stated in a file stored on the computer used by said Document Recipient (if the Documents Recipient gives consent to receive the provisions of the Matters to be Stated by electronic or magnetic means, or gives notice to the effect that the Document Recipient will not receive the provisions of the Matters to be Stated by such means, the method of recording to that effect in a file stored on a 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っ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 of delivering a file containing the Matters to be Stated 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、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 must be those that enable a Document Recipient to prepare a document by outputting the records stored 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), item (i) means an electronic data processing system that links a computer used by the Document Deliverer and a 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 content of the means to be presented pursuant to the provisions

of paragraph (1) are 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 method used by the Document Deliverer; and

二 ファイルへの記録の方式

(ii) the method of recording the matters in the file.

6 第一項の規定による同意を得た文書交付者は、当該文書被交付者から電磁的方法又は電話その他の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、当該文書被交付者に対し、記載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、当該文書被交付者が再び同項の規定による同意をした場合は、この限りでない。

(6) When the Document Recipient states, by electronic or magnetic means or by telephone or any other means, to the effect that the Document Recipient will not receive provisions of the Matters to be Stated by electronic or magnetic means, the Document Deliverer who had obtained the consent under paragraph (1) must not provide the Matters to be Stated by electronic or magnetic means to said Document Recipient, provided, however, that this does not apply to cases where said Document Recipient has given consent again under said paragraph.

(特定有価証券に係る開示関係書類の関東財務局長の受理等)

(Acceptance, etc. of Documents Relevant to the Disclosure of Regulated Securities by the Director-General of the Kanto Local Finance Bureau)

第三十三条 令第三十九条第一項第一号及び同条第五項第一号に規定する内閣府令で定めるものは、内国投資信託受益証券、内国投資証券、内国資産流動化証券、内国資産信託流動化受益証券、内国信託受益証券、内国信託社債券、内国抵当証券、内国信託受益権、内国有価証券投資事業権利等、特定有価証券信託受益証券（発行会社が内国会社である場合に限る。）及び特定預託証券（発行会社が内国会社である場合に限る。）の特定募集等に関する通知書とする。

Article 33 (1) The written notice specified by a Cabinet Office Ordinance, referred to in Article 39, paragraph (1), item (i) of the Order and paragraph (5), item (i) of that Article, is a written notice concerning the Specified Public Offering, etc. of Domestic Investment Trust Beneficiary Certificates, Domestic Investment Securities, Domestic Asset Backed Securities, Domestic Beneficiary Certificates Backed by Assets in Trust, Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, Domestic Mortgage Securities, Domestic Trust Beneficial Interests, Domestic Rights in Securities Investment Business, etc., Beneficiary Certificates of Regulated Securities in Trust (limited to cases where the issuing company is a Domestic Company), and Specified Depository Receipts (limited to cases where the issuing company is a domestic company).

2 令第三十九条第二項各号列記以外の部分に規定する内閣府令で定めるものは、内国

投資信託受益証券、内国投資証券、内国資産流動化証券、内国資産信託流動化受益証券、内国信託受益証券、内国信託社債券、内国抵当証券、内国信託受益権、内国有価証券投資事業権利等、特定有価証券信託受益証券及び特定預託証券の発行者である会社（これらの有価証券を発行する場合に限るものとし、特定有価証券信託受益証券及び特定預託証券の発行会社にあつては内国会社に限る。）とする。

- (2) What is specified by a Cabinet Office Ordinance, referred to in the portions other than the items of Article 39, paragraph (2) of the Order, is a company that is an Issuer of Domestic Investment Trust Beneficiary Certificates, Domestic Investment Securities, Domestic Asset Backed Securities, Domestic Beneficiary Certificates Backed by Assets in Trust, Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, Domestic Mortgage Securities, Domestic Trust Beneficial Interests, Domestic Rights in Securities Investment Business, etc., Beneficiary Certificates of Regulated Securities in Trust, and Specified Depository Receipts (limited to cases where such company issues those securities and with regard to a company issuing Beneficiary Certificates of Regulated Securities in Trust and Specified Depository Receipts, the company is limited to a domestic company.).