

社債、株式等の振替に関する命令

Order on Book-Entry of Corporate Bonds, Shares

(平成十四年十二月六日内閣府・法務省令第五号)

(Ordinance of the Cabinet Office and the Ministry of Justice No. 5 of December 6, 2002)

社債等の振替に関する法律（平成十三年法律第七十五号）及び社債等の振替に関する法律施行令（平成十四年政令第三百六十二号）の規定に基づき、並びに同法を実施するため、社債等の振替に関する命令を次のように定める。

Pursuant to the provisions of the Act on Book-Entry of Corporate Bonds, Shares (Act No. 75 of 2001) and the Order for Enforcement of the Act on Book-Entry of Corporate Bonds, Shares (Cabinet Order No. 362 of 2002) and to implement the same Act, the Order on Book-Entry of Corporate Bonds, Shares is established as follows:

第一章 総則（第一条・第二条）

Chapter I General Provisions (Article 1 and Article 2)

第二章 社債の振替（第三条—第十条）

Chapter II Book-Entry Transfer of Corporate Bonds (Article 3 - Article 10)

第二章の二 地方債等の振替（第十条の二—第十条の十一）

Chapter II-2 Book-Entry Transfer of Local Government Bonds (Article 10-2 - Article 10-11)

第二章の三 受益証券発行信託の受益権の振替（第十条の十二—第十条の十八）

Chapter II-3 Book-Entry Transfer of Beneficial Interests in a Trust Issuing Beneficiary Certificates (Article 10-12 - Article 10-18)

第三章 株式の振替（第十一条—第二十六条）

Chapter III Book-Entry Transfer of Shares (Article 11 - Article 26)

第四章 新株予約権の振替（第二十七条—第三十五条）

Chapter IV Book-entry Transfer of Share Options (Article 27 - Article 35)

第五章 新株予約権付社債の振替（第三十六条—第四十五条）

Chapter V Book-Entry Transfer of Corporate Bonds with Share Options (Article 36 - Article 45)

第六章 投資口等の振替（第四十六条—第五十一条）

Chapter VI Book-Entry Transfer of Investment Equity (Article 46 - Article 51)

第七章 組織変更等に係る振替（第五十二条—第五十九条）

Chapter VII Book-Entry Transfer Resulting from Entity Conversion (Article 52 - Article 59)

第八章 雑則（第六十条—第六十二条）

Chapter VIII Miscellaneous Provisions (Article 60 to Article 62)

附 則

Supplementary Provisions

第一章 総則

Chapter I General Provisions

(用語)

(Terms)

第一条 この命令において、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「法」という。）の用語と同一の用語は、それぞれ法の用語と同一の意味をもつものとする。

Article 1 When used in this Order, terms that are the same as those used in the Act on Book-Entry of Corporate Bonds, Shares (Act No. 75 of 2001; hereinafter referred to as the "Act") are to have the same meaning assigned to them in the Act.

(振替口座簿の電磁的記録の方法)

(Method of Making Electronic or Magnetic Records of Book-Entry Transfer Account Registries)

第二条 法第六十八条第六項（法第一百三十三条、第一百五十五条、第一百七十七条、第一百八十条、第二百二十条、第二百二十一条、第二百二十二条、第二百二十四条、第二百二十七条及び第二百七十六条第一号において準用する場合を含む。）、第二百二十七条の四第六項、第二百二十九条第六項（法第二百二十八条第一項、第二百三十五条第一項、第二百三十九条第一項及び第二百七十六条第二号において準用する場合を含む。）、第六十五条第六項（法第二百四十七条の三第一項、第二百四十九条第一項及び第二百七十六条第三号において準用する場合を含む。）及び第九十四条第六項（法第二百五十一条第一項、第二百五十四条第一項及び第二百七十六条第四号において準用する場合を含む。）に規定する主務省令で定める電磁的記録は、磁気ディスクその他これに準ずる方法により一定の情報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情報を記録したものとする。

Article 2 Electronic or magnetic records to be specified by Ordinance of the Competent Ministry as prescribed in Article 68, paragraph (6) (including cases where applied mutatis mutandis pursuant to Article 113, Article 115, Article 117, Article 118, Article 120, Article 121, Article 122, Article 124, Article 127 and Article 276, item (i) of the Act), Article 127-4, paragraph (6), Article 129, paragraph (6) (including cases where applied mutatis mutandis pursuant to Article 228, paragraph (1), Article 235, paragraph (1), Article 239, paragraph (1) and Article 276, item (ii) of the Act), Article 165, paragraph (6) (including cases where applied mutatis mutandis pursuant to Article 247-3, paragraph (1), Article 249, paragraph (1) and Article 276, item (iii) of the Act), and Article 194, paragraph (6) of the Act (including cases where applied mutatis mutandis

pursuant to Article 251, paragraph (1), Article 254, paragraph (1) and Article 276, item (iv) of the Act) are records in which information is recorded in a file prepared in the form of a magnetic disk or other equivalent media on which information can be securely recorded and stored.

第二章 社債の振替

Chapter II Book-Entry Transfer of Corporate Bonds

(振替機関への通知事項)

(Matters to Be Reported to Book-Entry Transfer Institutions)

第三条 法第六十九条第一項第七号に規定する主務省令で定める事項は、次の各号に掲げる振替社債の区分に応じ、当該各号に定めるものとする。

Article 3 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act are as prescribed in the respective items, according to the classification of the book-entry transfer corporate bonds listed in the following items,:

一 法第六十九条第一項第一号の振替社債（短期社債を除く。） 次に掲げる事項

(i) regarding book-entry corporate bonds (excluding short-term corporate bonds) as set forth in Article 69, paragraph (1), item (i) of the Act, the following matters:

イ 当該振替社債の総額

(a) the total amount of such book-entry corporate bonds;

ロ 当該振替社債の社債管理者の名称

(b) the name of the corporate bond administrator of such book-entry corporate bonds;

ハ 各当該振替社債の金額

(c) the value of each such book-entry corporate bond;

ニ 当該振替社債の利率

(d) the interest rate of such book-entry corporate bonds;

ホ 当該振替社債の償還の方法及び期限

(e) the method and due date for redemption of such book-entry corporate bonds;

ヘ 利息支払の方法及び期限

(f) the method and due date for payment of interest;

ト 会社が合同して当該振替社債を発行するときは、その旨及び各発行者の負担部分

(g) if such book-entry corporate bonds are issued jointly by companies, such fact and the portion borne by each issuer;

チ イからトまでに掲げるもののほか、当該振替社債に担保付社債信託法（明治三十八年法律第五十二号）の規定により物上担保が付されている場合にあっては、同法第二十六条各号に掲げる事項

(h) in addition to (a) through (g), when such book-entry corporate bonds are secured by a mortgage on property pursuant to the provisions of the Secured Bonds Trust Act (Act No. 52 of 1905), the matters listed in each item under Article 26 of the same Act;

リ 当該振替社債が会社法施行規則（平成十八年法務省令第十二号）第二条第三項第十七号に規定する信託社債であるときは、当該振替社債についての信託を特定するために必要な事項

(i) when such book-entry corporate bonds are trust corporate bonds as prescribed in Article 2, paragraph (3), item (xvii) of the Ordinance for Enforcement of the Companies Act (Ordinance of the Ministry of Justice No. 12 of 2008), matters necessary to identify the trust for such book-entry corporate bonds;

二 法第六十九条第一項第一号の振替社債（短期社債に限る。） 前号イ、ハ及びトに掲げる事項

(ii) book-entry corporate bonds (limited to short-term corporate bonds) set forth in Article 69, paragraph (1), item (i) of the Act: the matters listed in (a), (c) and (g) of the preceding item.

(会社が社債権者等の口座を知ることができない場合における通知)

(Notice When a Company Is Unable to Identify the Account of the Bondholder)

第四条 法第六十九条の二第一項に規定する主務省令で定める場合は、合併、株式交換又は株式移転に際して振替社債を交付する場合とする。

Article 4 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 69-2, paragraph (1) of the Act is a case where book-entry corporate bonds are delivered in a merger, share exchange or share transfer.

(会社が社債権者等の口座を知ることができない場合における通知者)

(Notifying Party When a Company Is Unable to Identify the Account of the Bondholder)

第五条 法第六十九条の二第一項に規定する当該会社に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 5 The party to be specified as equivalent to the company by Ordinance of the Competent Ministry as prescribed in Article 69-2, paragraph (1) of the Act is, according to the classification of cases under the following items, as prescribed in the respective items:

一 合併に際して振替社債を交付する場合 合併により消滅する会社

(i) when book-entry corporate bonds are delivered in a merger: the company dissolved by the merger;

二 株式交換に際して振替社債を交付する場合 株式交換をする株式会社

(ii) when book-entry corporate bonds are delivered in a share exchange: the stock company executing the share exchange;

三 株式移転に際して振替社債を交付する場合 株式移転をする株式会社
(iii) when book-entry corporate bonds are delivered in a share transfer: the
stock company executing the share transfer;

(会社が社債権者等の口座を知ることができない場合における通知の相手方)

(Recipient of Notice When the Company Is Unable to Identify the Account of
the Bondholder)

第六条 法第六十九条の二第一項に規定する社債権者又は質権者となるべき者として主
務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者
とする。

Article 6 The party to be specified as a party to be the bondholder or pledgee by
Ordinance of the Competent Ministry as prescribed in Article 69-2, paragraph
(1) of the Act is, according to the classification of cases under the following
items, as prescribed in the respective items:

一 発行者が取得条項付株式の取得の対価として振替社債を交付する場合 取得条項
付株式の株主又は登録株式質権者

(i) when the issuer delivers book-entry corporate bonds as consideration for the
acquisition of shares subject to call: the shareholders or registered pledgees
of the shares subject to call;

二 発行者が全部取得条項付種類株式の取得の対価として振替社債を交付する場合
全部取得条項付種類株式の株主又は登録株式質権者

(ii) when the issuer delivers book-entry corporate bonds as consideration for
the acquisition of class shares subject to class-wide call: the shareholders or
registered pledgees of the class shares subject to class-wide call;

三 発行者が取得条項付新株予約権（会社法第二百七十三条第一項に規定する取得条
項付新株予約権をいう。以下同じ。）の取得の対価として振替社債を交付する場合
（次号に掲げる場合を除く。） 取得条項付新株予約権の新株予約権者又は登録新
株予約権質権者（同法第二百七十条第一項に規定する登録新株予約権質権者をいう。
以下同じ。）

(iii) when the issuer delivers book-entry corporate bonds as consideration for
the acquisition of share options subject to call (meaning share options subject
to call as prescribed in Article 273, paragraph (1) of the Companies Act; the
same applies hereinafter) (excluding the case listed in the following item):

the holders or registered pledgees (meaning registered pledgees of share
options subject to call as prescribed in Article 270, paragraph (1) of the same
Act; the same applies hereinafter) of the share options subject call;

四 発行者が取得条項付新株予約権付社債（取得条項付新株予約権が付された新株予
約権付社債をいう。以下同じ。）の取得の対価として振替社債を交付する場合 取
得条項付新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約
権質権者

(iv) when the issuer delivers book-entry corporate bonds as consideration for

the acquisition of corporate bonds with share options subject to call (meaning corporate bonds with share options to which a share option subject to call is attached; the same applies hereinafter): the holders or registered pledgees of the share options attached to the corporate bonds with share options subject to call;

五 合併に際して振替社債を交付する場合 次に掲げる者

(v) when book-entry corporate bonds are delivered in a merger: the following persons:

イ 合併により消滅する株式会社の株式の株主又は登録株式質権者

(a) the shareholders or registered pledgees of shares of the stock company dissolved by the merger;

ロ 合併により消滅する持分会社の社員

(b) the employees of the membership company dissolved by the merger;

六 株式交換に際して振替社債を交付する場合 株式交換をする株式会社の株式の株主又は登録株式質権者

(vi) when book-entry corporate bonds are delivered in a share exchange: the shareholders or registered pledgees of shares of the stock company executing the share exchange;

七 株式移転に際して振替社債を交付する場合 株式移転をする株式会社の株式の株主又は登録株式質権者

(vii) when book-entry corporate bonds are delivered in a share transfer: the shareholders or registered pledgees of shares of the stock company executing the share transfer.

(社債権者等に対する通知事項)

(Matters to Be Reported to Bondholders)

第七条 法第六十九条の二第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 7 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69-2, paragraph (1), item (iv) of the Act are, according to the classification of cases under the following items, as prescribed in the respective items:

一 発行者が取得条項付株式の取得の対価として振替社債を交付する場合 その旨

(i) when the issuer delivers book-entry corporate bonds as consideration for the acquisition of shares subject to call: the fact of such delivery;

二 発行者が全部取得条項付種類株式の取得の対価として振替社債を交付する場合 その旨

(ii) when the issuer delivers book-entry corporate bonds as consideration for the acquisition of class shares subject to class-wide call: the fact of such delivery;

三 発行者が取得条項付新株予約権の取得の対価として振替社債を交付する場合 (次

号に掲げる場合を除く。) その旨

(iii) when the issuer delivers book-entry corporate bonds as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): the fact of such delivery;

四 発行者が取得条項付新株予約権付社債の取得の対価として振替社債を交付する場合 その旨

(iv) when the issuer delivers book-entry corporate bonds as consideration for the acquisition of corporate bonds with share options subject to call: the fact of such delivery;

五 合併、株式交換又は株式移転に際して振替社債を交付する場合 その旨

(v) when book-entry corporate bonds are delivered in a merger, share exchange or share transfer: the fact of such delivery.

(特別口座開設等請求権者)

(Party Who May Demand the Opening of a Special Account)

第八条 法第七十条の二第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 8 The party to be specified by Ordinance of the Competent Ministry as prescribed in Article 70-2, paragraph (2) of the Act is, according to the classification of cases under the following items, a person prescribed in the respective items, or the person's heir or other general successor:

一 発行者が取得条項付株式の取得の対価として交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付株式を取得した者又は当該取得条項付株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(i) if the issuer has provided or submitted notice as set forth in Article 69, paragraph (1) of the Act or a book-entry transfer application for book-entry corporate bonds delivered as consideration for the acquisition of shares subject to call: a person who, prior to such notice or application, acquired such shares subject to call or for whom a pledge was created on such shares subject to call, and who is not described or recorded in the shareholder registry;

二 発行者が全部取得条項付種類株式の取得の対価として交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該全部取得条項付種類株式を取得した者又は当該全部取得条項付種類株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(ii) if the issuer has given or submitted notice as set forth in Article 69, paragraph (1) of the Act or a book-entry transfer application for book-entry corporate bonds delivered as consideration for the acquisition of class shares subject to class-wide call: a person who, prior to such notice or application, acquired such class shares subject to class-wide call or for whom a pledge

was created on such class shares subject to class-wide call, who is not described or recorded in the shareholder registry;

三 発行者が取得条項付新株予約権の取得の対価として交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合（次号に掲げる場合を除く。）当該通知又は申請の前に当該取得条項付新株予約権を取得した者又は当該取得条項付新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(iii) if the issuer has given or submitted notice as set forth in Article 69, paragraph (1) of the Act or a book-entry transfer application for book-entry corporate bonds delivered as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): a person who, prior to such notice or application, acquired such share options subject to call or for whom a pledge was created on such share options subject to call, who is not described or recorded in the share option registry;

四 発行者が取得条項付新株予約権付社債の取得の対価として交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付新株予約権付社債を取得した者又は当該取得条項付新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(iv) if the issuer has given or submitted notice as set forth in Article 69, paragraph (1) of the Act or a book-entry transfer application for book-entry corporate bonds delivered as consideration for the acquisition of corporate bonds with share options subject to call: a person who, prior to such notice or application, acquired such corporate bonds with share options subject to call or for whom a pledge was created on such corporate bonds with share options subject to call, who is not described or recorded in the share option registry;

五 発行者が合併に際して交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該合併により消滅する株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(v) if the issuer has given or submitted notice as set forth in Article 69, paragraph (1) of the Act or a book-entry transfer application for book-entry corporate bonds delivered in a merger: a person who, prior to such notice or application, acquired shares of the stock company dissolved by such merger or for whom a pledge was created on such shares, who is not described or recorded in the shareholder registry;

六 発行者が株式交換に際して交付する振替社債について法第六十九条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該株式交換をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(vi) if the issuer has given or submitted notice as set forth in Article 69,

paragraph (1) of the Act or a book-entry transfer application for book-entry corporate bonds delivered in a share exchange: a person who, prior to such notice or application, acquired shares of the stock company executing such share exchange or for whom a pledge was created on such shares, who is not described or recorded in the shareholder registry;

七 発行者が株式移転に際して交付する振替社債について法第六十九条第一項の通知をした場合 当該通知の前に当該株式移転をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であつて株主名簿に記載又は記録がされていないもの

(vii) if the issuer has given a notice as set forth in Article 69, paragraph (1) of the Act for book-entry corporate bonds delivered in a share transfer: a persons who, prior to such notice or application, acquired shares of the stock company executing such share transfer or for whom a pledge was created on such shares, who is not described or recorded in the shareholder registry.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第九条 法第七十条の二第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 9 The documents to be specified by Ordinance of the Competent Ministry as prescribed in Article 70-2, paragraph (2) of the Act are the record of settlement stating to the effect that the Participant set forth in the same paragraph is to make the demand set forth in the same paragraph, or other documents having the same effect as that of the judgment set forth in the same paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第十条 法第七十条の二第二項に規定する主務省令で定める場合は、同項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合とする。

Article 10 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 70-2, paragraph (2) of the Act is a case where the acquirer, etc. set forth in the same paragraph is an heir or other general successor of the Participant set forth in the same paragraph, and in which the acquirer, etc. has made a demand by submitting a document certifying the inheritance or other general succession.

第二章の二 地方債等の振替

Chapter II-2 Book-Entry Transfer of Local Government Bonds

(地方債に関する社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds to Local Government Bonds)

第十条の二 第三条（第一号リ及び第二号を除く。）の規定は、法第百十三条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「振替社債（短期社債を除く。）」とあるのは「振替地方債」と、同号ロ中「社債管理者」とあるのは「地方財政法（昭和二十三年法律第九号）第五条の六において読み替えて準用する会社法（平成十七年法律第八十六号）第七百五条第一項に規定する地方債の募集又は管理の委託を受けた者」と、同号ト中「会社が合同して」とあるのは「地方財政法第五条の七の規定により」と読み替えるものとする。

Article 10-2 The provisions of Article 3 (excluding sub-item (i) of item (i), and item (ii)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 113 of the Act. In this case, the term "book-entry corporate bonds (excluding short-term corporate bonds)" in Article 3, item (i) is deemed to be replaced with "book-entry transfer local government bonds," the term "corporate bond administrator" in (b) of the same item is deemed to be replaced with "person to whom solicitation and management of local government bonds has been entrusted" as prescribed in Article 705, paragraph (1) of the Companies Act (Act No. 86 of 2005) as applied mutatis mutandis pursuant to Article 5-6 of the Local Government Finance Act (Act No. 109 of 1948) following the deemed replacement of terms, and the term "jointly by companies" in (g) of the same item is deemed to be replaced with "pursuant to the provisions of Article 5-7 of the Local Government Finance Act".

(投資法人債に関する社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds to Short-term Investment Corporation Bonds)

第十条の三 第三条（第一号ト及びリを除く。）の規定は、法第百十五条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「短期社債」とあるのは「短期投資法人債」と、同号ロ中「社債管理者」とあるのは「投資法人債管理者」と、同条第二号中「短期社債」とあるのは「短期投資法人債」と、「、ハ及びト」とあるのは「及びハ」と読み替えるものとする。

Article 10-3 The provisions of Article 3 (excluding sub-items (g) and (i) of item (i)) apply mutatis mutandis to matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 115 of the Act. In this case, the term "short-term corporate bonds" in Article 3, item (i) is deemed to

be replaced with "short-term investment corporation bonds," the term "corporate bond administrator" in (b) of the same item is deemed to be replaced with "investment corporation bond administrator," the term "short-term corporate bonds" in item (ii) of the same Article is deemed to be replaced with "short-term investment corporation bonds" and the term ",(c) and (g)" is deemed to be replaced with "and (c)."

(相互会社の社債に関する社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds to Corporate Bonds of Mutual Company)

第十条の四 第三条（第一号リを除く。）の規定は、法第百十七条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。

Article 10-4 The provisions of Article 3 (excluding sub-item (i) of item (i)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 117 of the Act.

(特定社債に関する社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds to Specified Corporate Bonds)

第十条の五 第三条（第一号ト及びリを除く。）の規定は、法第百十八条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「短期社債」とあるのは「特定短期社債」と、同号口中「社債管理者」とあるのは「特定社債管理者」と、同条第二号中「短期社債」とあるのは「特定短期社債」と、「、ハ及びト」とあるのは「及びハ」と読み替えるものとする。

Article 10-5 The provisions of Article 3 (excluding sub-items (g) and (i) of item (i)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 118 of the Act. In this case, the term "short-term corporate bonds" in Article 3, item (i) is deemed to be replaced with "specified short-term corporate bonds," the term "corporate bond administrator" in (b) of the same item is deemed to be replaced with "specified corporate bond administrator," the term "short-term corporate bonds" in item (ii) of the same Article is deemed to be replaced with "specified short-term corporate bonds" and the term ",(c) and (g)" is deemed to be replaced with "and (c)."

(特別法人債に関する社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds to Special Corporation Bonds)

第十条の六 第三条（第一号ト及びリを除く。）の規定は、法第二百十条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「短期社債」とあるのは「信用金庫法（昭和二十六年法律第二百三十八号）第五十四条の四第一項に規定する短期債又は農林中央金庫法（平成十三年法律第九十三号）第六十二条の二第一項に規定する短期農林債に表示されるべき権利」と、同号ロ中「社債管理者」とあるのは「特別の法律により法人の発行する債券に表示されるべき権利の管理の委託を受けた者」と、同条第二号中「短期社債」とあるのは「信用金庫法第五十四条の四第一項に規定する短期債又は農林中央金庫法第六十二条の二第一項に規定する短期農林債に表示されるべき権利」と、「ハ及びト」とあるのは「及びハ」と読み替えるものとする。

Article 10-6 The provisions of Article 3 (excluding sub-items (g) and (i) of item (i)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 120 of the Act. In this case, the term "short-term corporate bonds" in Article 3, item (i) is deemed to be replaced with "the right to be indicated in short-term bonds prescribed under Article 54-4, paragraph (1) of the Shinkin Bank Act (Act No. 238 of 1951) or short-term Norinchukin bank bonds prescribed in Article 62-2, paragraph (1) of the Norinchukin Bank Act (Act No. 93 of 2001)," the term "corporate bond administrator" in (b) of the same item is deemed to be replaced with "person to whom the management of the right to be indicated on bond certificates issued by a juridical person has been entrusted pursuant to a special Act," the term "short-term corporate bonds" in item (ii) of the same Article is deemed to be replaced with "the right to be indicated in short-term bonds as prescribed in Article 54-4, paragraph (1) of the Shinkin Bank Act or short-term Norinchukin bank bonds prescribed in Article 62-2, paragraph (1) of the Norinchukin Bank Act," and the term,"(c) and (g)" is deemed to be replaced with "and (c)."

（投資信託又は外国投資信託の受益権に関する振替機関への通知事項）

(Matters to Be Reported to Book-Entry Transfer Institutions Concerning Beneficial Interests in Investment Trusts or Foreign Investment Trusts)

第十条の七 法第二百十一条において読み替えて準用する法第六十九条第一項第七号に規定する主務省令で定める事項は、次の各号に掲げる区分に応じ、当該各号に定めるものとする。

Article 10-7 (1) The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act following the deemed replacement of terms are, according to the classification of cases under the following items, as prescribed in the respective items:

- 一 法第二百十一条において読み替えて準用する法第六十九条第一項の信託の設定が、投資信託契約締結当初に係るものである場合 次に掲げる事項

(i) when the establishment of a trust as set forth in Article 69, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act following the deemed replacement of terms relates to the initial conclusion of the investment trust contract, the following matters:

イ 投資信託契約締結当初の信託の元本の額及び振替投資信託受益権の総口数

(a) the initial amount of trust principal and the total number of units of Book-Entry Transfer Beneficial Interest in Investment Trust at the time of the conclusion of the investment trust contract;

ロ 受託者の商号

(b) the trade name of the trustee;

ハ 委託者指図型投資信託の振替投資信託受益権にあつては、委託者の商号（当該委託者が適格投資家向け投資運用業（金融商品取引法（昭和二十三年法律第二十五号）第二十九条の五第一項に規定する適格投資家向け投資運用業をいう。以下この号において同じ。）を行うことにつき同法第二十九条の登録を受けた金融商品取引業者（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九十八号）第二条第十一項に規定する金融商品取引業者をいう。以下この号において同じ。）であるときは、その旨を含む。）

(c) with regard to Book-Entry Transfer Beneficial Interest in Investment Trust of an investment trust managed under the settlor's instructions, the trade name of the settlor (when the settlor is a financial instruments business operator (meaning a financial instruments business operator as prescribed in Article 2, paragraph (11) of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951); hereinafter the same applies in this item) registered under Article 29 of the Financial Instruments and Exchange Act (Act No. 25 of 1948) with respect to its engagement in investment management business for qualified investors (meaning investment management business for qualified investors as prescribed in Article 29-5, paragraph (1) of the same Act; hereinafter the same applies in this item), including the indication of such fact);

ニ 振替投資信託受益権の口数

(d) the number of units of Book-Entry Transfer Beneficial Interest in Investment Trust;

ホ 委託者非指図型投資信託にあつては、合同して運用する元本の総額及びこれに相当する口数

(e) with regard to an investment trust managed without instructions from the settlor, the total amount of principal to be managed jointly and the corresponding number of units;

ヘ 信託契約期間

(f) the trust agreement period;

ト 信託の元本の償還及び収益の分配の時期及び場所

(g) the time and place for redemption of trust principal and distribution of

- profits;
- チ 受託者及び委託者の受ける信託報酬その他の手数料の計算方法並びにその支払の方法及び時期
- (h) the calculation method for trust fees and other fees receivable by the trustee and the settlor, as well as the method and time of payment thereof;
- リ 公募、適格機関投資家私募、特定投資家私募又は一般投資家私募の別
- (i) whether the offering is a public offerings, private placement with qualified institutional investors, private placement with professional investors, or private placement with general investors;
- ヌ 元本の追加信託をすることができる委託者指図型投資信託の振替投資信託受益権については、追加信託をすることができる元本の限度額
- (j) with regard to Book-Entry Transfer Beneficial Interest in Investment Trust of an investment trust managed under the settlor's instructions for which additional amounts may be added to the trust as principal, the maximum amount of the principal which may be added to the trust;
- ル 委託者が運用の指図に係る権限を委託する場合には、当該委託者がその運用の指図に係る権限を委託する者の商号又は名称（当該者が適格投資家向け投資運用業を行うことにつき金融商品取引法第二十九条の登録を受けた金融商品取引業者であるときは、その旨を含む。）及び所在の場所
- (k) when the settlor entrusts the authority to give management instructions, the trade name or name and whereabouts of the person to whom the settlor entrusts such authority (when such person is a financial instruments business operator registered under Article 29 of the Financial Instruments and Exchange Act with respect to its engagement in investment management business for qualified investors, including the indication of such fact);
- ヲ 受託者が運用に係る権限を委託する場合には、当該受託者がその運用に係る権限を委託する者の商号又は名称（当該者が適格投資家向け投資運用業を行うことにつき金融商品取引法第二十九条の登録を受けた金融商品取引業者であるときは、その旨を含む。）及び所在の場所
- (l) when the trustee entrusts the authority related to management, the trade name or name and whereabouts of the person to whom the trustee entrusts such authority (when such person is a financial instruments business operator registered under Article 29 of the Financial Instruments and Exchange Act with respect to its engagement in investment management business for qualified investors, including the indication of such fact);
- ワ ル又はヲの場合における委託に係る費用
- (m) The cost related to the entrustment in the case referred to in sub-item (k) or (l)
- カ 委託者が運用の指図に係る権限を委託する場合又は受託者が運用に係る権限を委託する場合におけるその委託の内容

- (n) when the settlor entrusts the authority to give management instructions or when the trustee entrusts the authority related to management, the details of such entrustment;
- ヨ 証券投資信託のうち、次に掲げるもの以外については、投資信託約款に定める買取り又は償還の価額が当該信託の元本を下回ることとなる場合においても当該価額を超える価額によって買取り又は償還を行うことはない旨の表示
- (o) with regard to securities investment trusts other than those listed below, an indication to the effect that even when the price for purchase or redemption prescribed in the basic terms and conditions of the investment trust falls below the principal amount of such trust, no purchase or redemption will be carried out at a price exceeding such price:
- (1) 投資信託及び投資法人に関する法律施行規則（平成十二年総理府令第百二十九号）第十三条第二号イに規定する公社債投資信託
 1. government or corporate bond investment trusts as prescribed in Article 13, item (ii), (a) of the Ordinance for Enforcement of the Act on Investment Trusts and Investment Corporations (Ordinance of the Prime Minister's Office No. 129 of 2000);
 - (2) 投資信託及び投資法人に関する法律施行規則第十三条第二号ロに規定する親投資信託
 2. mother fund as prescribed in Article 13, item (ii), (b) of the Ordinance for Enforcement of the Act on Investment Trusts and Investment Corporations;
 - (3) (1) 及び (2) に掲げるもののほか、その設定当初の投資信託約款に別段の定めのあるもの
 3. in addition to 1 and 2, matters specifically prescribed in the initial basic terms and conditions of the investment trust at the time of establishment
- 二 前号の場合以外の場合 法第二百二十一条において読み替えて準用する法第六十九条第一項の信託に係る振替投資信託受益権の総口数；
- (ii) in cases other than those set forth in the preceding item: the total number of units of Book-Entry Transfer Beneficial Interest in Investment Trust related to the trust set forth in Article 69, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act following the deemed replacement of terms.
- 2 前項（第一号に係る部分に限る。）の規定は、法第二百二十一条の三第一項第五号に規定する主務省令で定める事項について準用する。
- (2) The provisions of the preceding paragraph (limited to the portion related to item (i)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 121-3, paragraph (1), item (v) of the Act.

(投資信託又は外国投資信託の受益権に関する社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds to Beneficial Interests in Investment Trusts or Foreign Investment Trusts)

第十条の八 第四条の規定は法第二百二十一条において準用する法第六十九条の二第一項に規定する主務省令で定める場合について、第五条（第一号に係る部分に限る。）の規定は法第二百二十一条において準用する法第六十九条の二第一項に規定する当該受託者に準ずる者として主務省令で定めるものについて、第六条（第五号イに係る部分に限る。）の規定は法第二百二十一条において準用する法第六十九条の二第一項に規定する受益者又は質権者となるべき者として主務省令で定めるものについて、第七条（第五号に係る部分に限る。）の規定は法第二百二十一条において準用する法第六十九条の二第一項第四号に規定する主務省令で定める事項について、第八条（第五号に係る部分に限る。）の規定は法第二百二十一条において準用する法第七十条の二第二項に規定する主務省令で定める者について、第九条の規定は法第二百二十一条において準用する法第七十条の二第二項に規定する主務省令で定めるものについて、第十条の規定は法第二百二十一条において準用する法第七十条の二第二項に規定する主務省令で定める場合について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 10-8 The provisions of Article 4 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 5 (limited to the portion related to item (i)) apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as a party to be the trustee as prescribed in Article 69-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 6 (limited to the portion related to (a) of item (v)) apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as the party who is to be the beneficiary or pledgee as prescribed in Article 69-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 7 (limited to the portion related to item (v)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69-2, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 8 (limited to the portion related to item (v)) apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as prescribed in Article 70-2, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 9 apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as prescribed in Article 70-2, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 121 of the Act, the provisions of Article 10 apply mutatis mutandis to the party to be case by Ordinance of the Competent Ministry as prescribed in Article 70-2, paragraph (2) of the Act

as applied mutatis mutandis pursuant to Article 121 of the Act. In this case, the terms listed the middle column of the following table, found in the provisions listed in the left column of said table, are deemed to be replaced with the terms listed in the right column of said table.

第四条 Article 4	合併、株式交換又は株式移転 merger, share exchange or share transfer	信託の併合 consolidation of a trust
第五条第一号 Article 5, item (i)	合併 merger	信託の併合 consolidation of a trust
	会社 company	信託の受託者（委託者指図型投資信託の場合にあっては、委託者） trustee of the trust (or the settlor, in case of an investment trust managed under the settlor's instructions)
第六条第五号 Article 6, item (v)	合併 merger	信託の併合 consolidation of a trust
	株式会社の株式の株主又は登録株式質権者 The shareholders or registered pledgees of shares of the stock company	信託の受益権の受益者又は質権者 the beneficiaries or pledgees of beneficial interests in the trust
第七条第五号 Article 7, item (v)	合併、株式交換又は株式移転 merger, share exchange or share transfer	信託の併合 consolidation of a trust
第八条第五号 Article 8, item (v)	合併 merger	信託の併合 consolidation of a trust
	通知又は振替の申請 given or submitted notice as set forth in Article 69, paragraph (1) of the Act or a book-entry application	通知 given or submitted notice as set forth in Article 69, paragraph (1) of the Act
	通知又は申請 such notice or application	通知 such notice
	株式会社の株式 shares of the stock company	信託の受益権 beneficial interests in the trust
	当該株式 such shares	当該受益権 such beneficial interests
	株主名簿 shareholder registry	受益権原簿 beneficial interests registry

(貸付信託の受益権に関する振替機関への通知事項)

(Matters to Be Reported to Book-Entry Transfer Institutions Concerning Beneficial Interests in Loan Trusts)

第十条の九 法第二百二十二条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項は、次に掲げるものとする。

Article 10-9 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 122 of the Act are the following:

一 振替貸付信託受益権の総額

(i) the total amount of Book-Entry Transfer Beneficial Interests in Loan Trusts;

二 受託者の商号

(ii) the trade name of the trustee;

三 信託契約期間

(iii) the trust agreement period;

四 信託の元本の償還及び収益の分配の時期及び場所

(iv) the time and place for the redemption of trust principal and distribution of profits;

五 信託報酬の計算方法

(v) the calculation method for trust fees.

(特定目的信託の受益権に関する振替機関への通知事項)

(Matters to Be Reported to Book-Entry Transfer Institutions Concerning Beneficial Interests in Specific Purpose Trusts)

第十条の十 法第二百二十四条において読み替えて準用する法第六十九条第一項第七号に規定する主務省令で定める事項は、次に掲げるものとする。

Article 10-10 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 124 of the Act following the deemed replacement of terms are the following:

一 振替特定目的信託受益権の元本持分（資産の流動化に関する法律（平成十年法律第百五号）第二百二十六条第一項第三号ロに規定する元本持分をいう。第三号及び第四号において同じ。）又は利益持分（同項第三号ロに規定する利益持分をいう。第三号及び第四号において同じ。）の総数

(i) the total number of equity interests in the principal of Book-Entry Transfer Beneficial Interests in a Specific Purpose Trust (meaning equity interests in the principal as prescribed in Article 226, paragraph (1), item (iii), (b) of the Act on the Securitization of Assets (Act No. 105 of 1998); the same applies in item (iii) and item (iv)) or in the profits (meaning equity interests in the profits prescribed in item (iii), (b) of the same paragraph; the same applies in

- item (iii) and item (iv));
- 二 原委託者（資産の流動化に関する法律第二百二十四条に規定する原委託者をいう。）及び受託信託会社等の氏名又は名称及び住所
- (ii) the name and address of the original settlor (meaning the original settlor as prescribed in Article 224 of the Act on Securitization of Assets) and the trust company acting as the trustee, etc.;
- 三 各振替特定目的信託受益権の元本持分又は利益持分の数
- (iii) the number of equity interests in the principal or in the profits of each Book-Entry Transfer Beneficial Interest in a Specific Purpose Trust;
- 四 振替特定目的信託受益権の元本持分若しくは利益持分又は元本持分若しくは利益持分の計算に係る特定目的信託契約の定め
- (iv) the provisions in the specific purpose trust contract pertaining to equity interests in the principal or in the profits, or to the calculation of equity interests in the principal or in the profits, of Book-Entry Transfer Beneficial Interests in a Specific Purpose Trust;
- 五 前号に掲げるもの以外の振替特定目的信託受益権の内容
- (v) contents of Book-Entry Transfer Beneficial Interests in a Specific Purpose Trust not listed in the preceding item;
- 六 特定目的信託契約の期間
- (vi) the specific purpose trust contract period;
- 七 受託信託会社等に対する費用の償還及び損害の補償に関する特定目的信託契約の定め
- (vii) the provisions in the specific purpose trust contract pertaining to cost reimbursement and damage compensation for the trust company acting as a trustee, etc.;
- 八 信託報酬の計算方法並びにその支払の方法及び時期
- (viii) the calculation method for trust fees, as well as the method and time of payment thereof;
- 九 権利の行使に関する特定目的信託契約の定め（資産の流動化に関する法律第二条第十七項に規定する代表権利者及び同条第十八項に規定する特定信託管理者に係る事項を含む。）
- (ix) the provisions in the specific purpose trust contract pertaining to the exercise of rights (including matters pertaining to the representative right holder prescribed in Article 2, paragraph (17) of the Act on Securitization of Assets and the specific trust administrator prescribed in paragraph (18) of the same Article);
- 十 振替特定目的信託受益権の元本の額
- (x) the amount of the principal of Book-Entry Transfer Beneficial Interests in a Specific Purpose Trust;
- 十一 振替特定目的信託受益権に係る特定資産（資産の流動化に関する法律第四条第三項第三号に規定する従たる特定資産を除く。）の内容

(xi) the details of specific property related to Book-Entry Transfer Beneficial Interests in a Specific Purpose Trust (excluding Secondary Specific Assets as prescribed in Article 4, paragraph (3), item (iii) of the Act on Securitization of Assets);

十二 振替特定目的信託受益権が資産の流動化に関する法律第二百三十条第一項第三号に規定する特別社債的受益権であるときは、その旨

(xii) the fact that a Book-Entry Transfer Beneficial Interest in a Specific Purpose Trust is a Special Corporate Bond-Type Beneficial Interest as prescribed in Article 230, paragraph (1), item (iii) of the Act on Securitization of Assets, when such is the case.

(外債に関する社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds to Foreign-Issued Bonds)

第十条の十一 第三条の規定は、法第二百二十七条において準用する法第六十九条第一項第七号に規定する主務省令で定める事項について準用する。この場合において、第三条第一号中「振替社債（短期社債を除く。）」とあるのは「振替外債（短期外債を除く。）」と、同号ロ中「社債管理者」とあるのは「外国又は外国法人の発行する債券に表示されるべき権利の管理の委託を受けた者」と、同号チ中「担保付社債信託法（明治三十八年法律第五十二号）の規定により物上担保が」とあるのは「担保が」と、「同法第二十六条各号に掲げる事項」とあるのは「当該担保に係る信託契約の受託会社の商号及び当該担保に係る信託証書の表示」と、同号リ中「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規定する信託社債」とあるのは「信託の受託者が発行する外債であって、信託財産のために発行するもの」と、同条第二号中「振替社債（短期社債に限る。）」とあるのは「振替外債（短期外債に限る。）」と読み替えるものとする。

Article 10-11 (1) The provisions of Article 3 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 69, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 127 of the Act. In this case, the term "book-entry corporate bonds (excluding short-term corporate bonds)" in Article 3, item (i) is deemed to be replaced with "book-entry transfer foreign-issued bonds (excluding short-term foreign-issued bonds)," the term "corporate bond administrator" in (b) in the same item is deemed to be replaced with "person to whom the management of the right to be indicated on the bond certificates issued by a foreign state or foreign juridical person has been entrusted)," the terms "secured by a mortgage on property pursuant to the provisions of the Secured Bonds Trust Act (Act No. 52 of 1905)" and "the matters listed in each item under Article 26 of the same Act" in (h) of the same item are deemed to be replaced with "secured by a mortgage on property" and "the trade name of the trustee company in the trust contract in connection with such trust and the indication in the trust

certificate pertaining to such security" respectively, the term "trust corporate bonds prescribed in Article 2, paragraph (3), item (xvii) of the Ordinance for Enforcement of the Companies Act (Ordinance of the Ministry of Justice No. 12 of 2008)" in (i) of the same item is deemed to be replaced with "foreign-issued bonds issued by the trustee of the trust that are issued for the benefit of the trust property," and the term "book-entry corporate bonds (limited to short-term corporate bonds)" in item (ii) of the same Article is deemed to be replaced with "book-entry transfer foreign-issued bonds (limited to short-term foreign-issued bonds)."

2 前項の「短期外債」とは、振替外債のうち、次に掲げる要件の全てに該当するものをいう。

(2) "Short-term foreign-issued bonds" as set forth in the preceding paragraph means book-entry transfer foreign-issued bonds that satisfy all of the following requirements:

一 円建てで発行されるものであること。

(i) they are 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) the value of each book-entry transfer foreign-issued bond is not less than 100 million yen;

三 元本の償還について、振替外債の総額の払込みのあ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) a fixed due date for redemption of the principal is provided within one year from the date on which the total amount of the book-entry transfer foreign-issued bonds have been paid, and there is no provisions for an installment plan;

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) there are provisions making the due date for the payment of interest the same date as the due date for the redemption of the principal set forth in the preceding item.

第二章の三 受益証券発行信託の受益権の振替

Chapter II-3 Book-Entry Transfer of Beneficial Interests in a Trust Issuing a Beneficiary Certificate

(受託者が受益者等の口座を知ることができない場合における通知)

(Notice When the Trustee Is Unable to Identify the Account of the Beneficiary)

第十条の十二 法第二百二十七条の六第一項に規定する主務省令で定める場合は、信託の併合又は信託の分割に際して振替受益権を交付する場合とする。

Article 10-12 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 127-6, paragraph (1) of the Act is a case where Book-Entry Transfer Beneficial Interests are delivered in the consolidation or

splitting of a trust.

(受託者が受益者等の口座を知ることができない場合における通知者)

(Notifying Party When the Trustee Is Unable to Identify the Account of the Beneficiary)

第十条の十三 法第二百二十七条の六第一項に規定する当該受託者に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 10-13 The party to be specified as equivalent to the trustee by Ordinance of the Competent Ministry as prescribed in Article 127-6, paragraph (1) of the Act is, according to the classification of cases under the following items, as prescribed in the respective items:

一 信託の併合に際して振替受益権を交付する場合 信託の併合により消滅する信託の受託者

(i) when Book-Entry Transfer Beneficial Interests are delivered in the consolidation of trusts: the trustee of the trust dissolved by the consolidation of trusts;

二 信託の分割に際して振替受益権を交付する場合 分割信託（信託法第一百五十五条第一項第六号に規定する分割信託をいう。以下この章において同じ。）の受託者又は新規信託分割における従前の信託の受託者

(ii) when Book-Entry Transfer Beneficial Interests are delivered in the splitting of a trust: the trustee of the split trust (meaning a split trust as prescribed in Article 155, paragraph (1), item (vi) of the Trust Act; hereinafter the same applies in this Chapter) or the trustee of the former trust in the case of a new trust split.

(受託者が受益者等の口座を知ることができない場合における通知の相手方)

(Recipient of Notice When the Trustee Is Unable to Identify the Account of the Beneficiary)

第十条の十四 法第二百二十七条の六第一項に規定する受益者又は質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 10-14 The party to be specified as a party to be the beneficiary or pledgee by Ordinance of the Competent Ministry as prescribed in Article 127-6, paragraph (1) of the Act is, according to the classification of cases under the following items, as prescribed in the respective items:

一 信託の併合に際して振替受益権を交付する場合 信託の併合により消滅する信託の受益権の受益者又は質権者

(i) when Book-Entry Transfer Beneficial Interests are delivered in consolidation of trusts: the beneficiaries or pledgees of beneficial interests in the trust dissolved by the consolidation of trusts;

二 信託の分割に際して振替受益権を交付する場合 分割信託又は新規信託分割における従前の信託の受益権の受益者又は質権者

(ii) when Book-Entry Transfer Beneficial Interests are delivered in the splitting of a trust: the beneficiaries or pledgees of beneficial interests in the former trust in the case of a split trust or new trust split;

三 前二号に掲げる場合のほか、発行者がその受益権について法第十三条第一項の同意を与えようとする場合 当該受益権の受益者又は質権者

(iii) in addition to the cases listed in the preceding two items, when the issuer intends to give its consent as set forth in Article 13, paragraph (1) of the Act with regard to the beneficial interests: the beneficiaries or pledgees of such beneficial interests.

(受益者等に対する通知事項)

(Matters to Be Reported to Beneficiaries)

第十条の十五 法第二百二十七条の六第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 10-15 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 127-6, paragraph (1), item (iv) of the Act are, according to the classification of cases under the following items, as prescribed in the respective items:

一 信託の併合に際して振替受益権を交付する場合 その旨

(i) when Book-Entry Transfer Beneficial Interests are delivered in consolidation of a trust: the fact of such delivery;

二 信託の分割に際して振替受益権を交付する場合 その旨

(ii) when Book-Entry Transfer Beneficial Interests are delivered in the splitting of a trust: the fact of such delivery;

三 前二号に掲げる場合のほか、発行者がその受益権について法第十三条第一項の同意を与えようとする場合 その旨

(iii) in addition to the cases listed in the preceding two items, when the issuer intends to give its consent as set forth in Article 13, paragraph (1) of the Act with regard to the beneficial interests: the fact of such intention to consent.

(特別口座開設等請求権者)

(Party Who May Demand to Open a Special Account)

第十条の十六 法第二百二十七条の八第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 10-16 The party to be specified by Ordinance of the Competent Ministry as prescribed in Article 127-8, paragraph (2) of the Act is, according to the classification of cases under the following items, the person prescribed in the respective items, or the person's heirs or other general successors:

一 発行者が信託の併合に際して交付する振替受益権について法第二百二十七条の五第一項の通知をした場合 当該通知の前に当該信託の併合により消滅する信託の受益権を取得した者又は当該受益権を目的とする質権の設定を受けた者であって受益権原簿に記載又は記録がされていないもの

(i) if the issuer has given a notice as set forth in Article 127-5, paragraph (1) of the Act for Book-Entry Transfer Beneficial Interests delivered in consolidation of trusts: persons not described or recorded in the beneficial interests registry who acquired beneficial interests in the trust which ceases to exist as a result of such consolidation of trusts or persons for whom a pledge was created on such beneficial interest prior to such notice;

二 発行者が信託の分割に際して交付する振替受益権について法第二百二十七条の五第一項の通知又は振替の申請をした場合 当該通知又は申請の前に分割信託若しくは新規信託分割における従前の信託の受益権を取得した者又は当該受益権を目的とする質権の設定を受けた者であって受益権原簿に記載又は記録がされていないもの

(ii) if the issuer has delivered notice as set forth in Article 127-5, paragraph (1) of the Act or submitted a book-entry transfer application for Book-Entry Transfer Beneficial Interests in the splitting of a trust: persons not described or recorded in the beneficial interest registry who acquired beneficial interests in the former trust in a split trust or new trust split or persons for whom a pledge was created on such beneficial interests prior to such notice or application;

三 前二号に掲げる場合のほか、発行者がその受益権について法第十三条第一項の同意を与えた場合 発行者が当該受益権について法第二百二十七条の五第一項の通知をする前に当該受益権を取得した者又は当該受益権を目的とする質権の設定を受けた者であって受益権原簿に記載又は記録がされていないもの

(iii) in addition to the cases listed in the preceding two items, if the issuer has given consent as set forth in Article 13, paragraph (1) of the Act: persons not described or recorded in the beneficial interest registry who acquired such beneficial interests or persons for whom a pledge was created on such beneficial interests prior to the time the issuer gives a notice pertaining to beneficial interests as set forth in Article 127-5, paragraph (1) of the Act.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第十条の十七 法第二百二十七条の八第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 10-17 Documents to be specified by Ordinance of the Competent Ministry prescribed in Article 127-8, paragraph (2) of the Act are the record of settlement stating to the effect that the Participant set forth in the same paragraph is to make the demand set forth in the same paragraph, or other

documents having the same effect as that of the judgment set forth in the same paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第十条の十八 法第二百二十七条の八第二項に規定する主務省令で定める場合は、同項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合とする。

Article 10-18 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 127-8, paragraph (2) of the Act is a case where the acquirer, etc. set forth in the same paragraph is an heir or other general successor of the Participant set forth in the same paragraph and has made the relevant demand by submitting a document certifying its inheritance or another form of general succession by it.

第三章 株式の振替

Chapter III Book-Entry Transfer of Shares

(振替機関への通知事項)

(Matters to Be Reported to Book-Entry Transfer Institutions)

第十一条 法第三百十条第一項第九号に規定する主務省令で定める事項は、株式の内容とする。

Article 11 Matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 130, paragraph (1), item (ix) of the Act are the feature of shares.

(会社が株主等の口座を知ることができない場合における通知)

(Notice When a Company Is Unable to Identify the Account of the Shareholder)

第十二条 法第三百十一条第一項に規定する主務省令で定める場合は、合併、株式交換又は株式移転に際して振替株式を交付する場合とする。

Article 12 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1) of the Act is a case where Book-Entry Transfer Shares are delivered in a merger, share exchange or share transfer.

(会社が株主等の口座を知ることができない場合における通知者)

(Notifying Party When a Company Is Unable to Identify the Account of the Shareholder)

第十三条 法第三百十一条第一項に規定する当該会社に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 13 The party to be specified as equivalent to the company by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1) of the

Act is, according to the classification of cases under the following items, as prescribed in the respective items:

- 一 合併に際して振替株式を交付する場合 合併により消滅する会社
(i) when Book-Entry Transfer Shares are delivered in a merger: the company dissolved by the merger;
- 二 株式交換に際して振替株式を交付する場合 株式交換をする株式会社
(ii) when Book-Entry Transfer Shares are delivered in a share exchange: the stock company executing the share exchange;
- 三 株式移転に際して振替株式を交付する場合 株式移転をする株式会社
(iii) when Book-Entry Transfer Shares are delivered in a share transfer: the stock company executing the share transfer.

(会社が株主等の口座を知ることができない場合における通知の相手方)

(Recipient of Notice When the Company Is Unable to Identify the Account of the Shareholder)

第十四条 法第百三十一条第一項に規定する株主又は登録株式質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 14 The party to be specified as a party to be the shareholder or registered pledgee of shares by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1) of the Act is, according to the classification of cases under the following items, as prescribed in the respective items:

- 一 発行者が会社の成立後にその株式について法第十三条第一項の同意を与えようとする場合 当該株式の株主又は登録株式質権者
(i) when the issuer intends to give its consent as set forth in Article 13, paragraph (1) of the Act after the formation of a company in connection with its shares: the shareholders or registered pledgees of such shares;
- 二 発行者が取得条項付株式の取得の対価として振替株式を交付する場合 取得条項付株式の株主又は登録株式質権者
(ii) when the issuer delivers Book-Entry Transfer Shares as consideration for the acquisition of shares subject to call: the shareholders or registered pledgees of shares subject to call;
- 三 発行者が全部取得条項付種類株式の取得の対価として振替株式を交付する場合 全部取得条項付種類株式の株主又は登録株式質権者
(iii) when the issuer delivers Book-Entry Transfer Shares as consideration for the acquisition of class shares subject to class-wide call: the shareholders or registered pledgees of class shares subject to class-wide call;
- 四 発行者が株式無償割当て（会社法第百八十五条に規定する株式無償割当てをいう。以下同じ。）として振替株式を株主に割り当てる場合 当該株主又はその登録株式質権者
(iv) when the issuer allots Book-Entry Transfer Shares to shareholders as an

allotment of shares without contribution (meaning an allotment of shares without contribution as prescribed in Article 185 of the Companies Act; the same applies hereinafter): such shareholders or registered pledgees of the shares of such shareholders;

五 発行者が取得条項付新株予約権の取得の対価として振替株式を交付する場合（次号に掲げる場合を除く。） 取得条項付新株予約権の新株予約権者又は登録新株予約権質権者

(v) when the issuer delivers Book-Entry Transfer Shares as consideration for the acquisition of share options subject to call (excluding the cases listed in the following items): The holders or registered pledgees of the share options subject to call;

六 発行者が取得条項付新株予約権付社債の取得の対価として振替株式を交付する場合 取得条項付新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者

(vi) when the issuer delivers Book-Entry Transfer Shares as consideration for the acquisition of corporate bonds with share options subject to call: the holders or registered pledgees of the share options attached to the corporate bonds with share options subject call;

七 合併に際して振替株式を交付する場合 次に掲げる者

(vii) when Book-Entry Transfer Shares are delivered in a merger: the following persons:

イ 合併により消滅する株式会社の株式の株主又は登録株式質権者

(a) the shareholders or registered pledgees of shares of the stock company dissolved by the merger;

ロ 合併により消滅する持分会社の社員

(b) the employees of the membership company dissolved by the merger;

八 株式交換に際して振替株式を交付する場合 株式交換をする株式会社の株式の株主又は登録株式質権者

(viii) when Book-Entry Transfer Shares are delivered in a share exchange: the shareholders or registered pledgees of shares of the stock company executing the share exchange;

九 株式移転に際して振替株式を交付する場合 株式移転をする株式会社の株式の株主又は登録株式質権者

(ix) when Book-Entry Transfer Shares are delivered in a share transfer: the shareholders or registered pledgees of shares of the stock company executing the share transfer.

(株主等に対する通知事項)

(Matters to Be Reported to Shareholders)

第十五条 法第百三十一条第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 15 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1), item (iv) of the Act are, according to the classification of cases under the following items, as prescribed in the respective items:

一 発行者が会社の成立後にその株式について法第十三条第一項の同意を与えようとする場合 その旨

(i) when the issuer intends to give its consent as set forth in Article 13, paragraph (1) of the Act after the formation of a company in connection with its shares: The fact of such intention;

二 発行者が取得条項付株式の取得の対価として振替株式を交付する場合 その旨

(ii) when the issuer delivers Book-Entry Transfer Shares as consideration for the acquisition of shares subject to call: The fact of such delivery;

三 発行者が全部取得条項付種類株式の取得の対価として振替株式を交付する場合 その旨

(iii) when the issuer delivers Book-Entry Transfer Shares as consideration for the acquisition of class shares subject to class-wide call: The fact of such delivery;

四 発行者が株式無償割当てとして振替株式を株主に割り当てる場合 その旨

(iv) when the issuer allots Book-Entry Transfer Shares to shareholders as an allotment of shares without contribution: The fact of such allotment;

五 発行者が取得条項付新株予約権の取得の対価として振替株式を交付する場合（次号に掲げる場合を除く。） その旨

(v) when the issuer delivers Book-Entry Transfer Shares as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): The fact of such delivery;

六 発行者が取得条項付新株予約権付社債の取得の対価として振替株式を交付する場合 その旨

(vi) when the issuer delivers Book-Entry Transfer Shares as consideration for the acquisition of corporate bonds with share options subject to call: The fact of such delivery;

七 合併、株式交換又は株式移転に際して振替株式を交付する場合 その旨

(vii) when Book-Entry Transfer Shares are delivered in a merger, share exchange or share transfer: The fact of such delivery.

(特別口座開設等請求権者)

(Party Who May Demand to Open a Special Account)

第十六条 法第百三十三条第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 16 The party to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act is, according to the classification of cases under the following items, a person prescribed in the

respective items, or the person's heirs or other general successors:

一 発行者が会社の成立後にその株式について法第十三条第一項の同意を与えた場合
発行者が当該株式について法第百三十条第一項の通知をする前に当該株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(i) if the issuer has given its consent as set forth in Article 13, paragraph (1) of the Act after the formation of a company in connection with its shares: a person who, before the issuer gives a notice as set forth in Article 130, paragraph (1) of the Act with regard to such shares, acquired such shares or for whom a pledge was created for such shares, who is not described or recorded in the shareholder registry;

二 発行者が取得条項付株式の取得の対価として交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付株式を取得した者又は当該取得条項付株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(ii) if the issuer has given or submitted notice as set forth in Article 130, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Shares delivered as consideration for the acquisition of shares subject to call: a person who, prior to such notice or application, acquired such shares subject to call or for whom a pledge was created on such shares subject to call, who is not described or recorded in the shareholder registry;

三 発行者が全部取得条項付種類株式の取得の対価として交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該全部取得条項付種類株式を取得した者又は当該全部取得条項付種類株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(iii) if the issuer has given or submitted notice as set forth in Article 130, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Shares delivered as consideration for the acquisition of class shares subject to class-wide call: a person who, prior to such notice or application, acquired such class shares subject to class-wide call or for whom a pledge was created on such class shares subject to class-wide call, who is not described or recorded in the shareholder registry;

四 発行者が株式無償割当てとして株主に割り当てる振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該株式無償割当てを受ける株主の有する株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(iv) if the issuer has given or submitted notice as set forth in Article 130, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Shares allotted to shareholders as an allotment of shares without contribution: a person who, prior to such notice or application, acquired shares held by the shareholders who received such allotment or for whom a

pledge was created on such shares, who is not described or recorded in the shareholder registry;

五 発行者が取得条項付新株予約権の取得の対価として交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合（次号に掲げる場合を除く。）当該通知又は申請の前に当該取得条項付新株予約権を取得した者又は当該取得条項付新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(v) if the issuer has given or submitted notice as set forth in Article 130, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Shares delivered as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): a persons who, prior to such notice or application, acquired such share options subject to call or for whom a pledge was created on such share options subject to call, who is not described or recorded in the share option registry;

六 発行者が取得条項付新株予約権付社債の取得の対価として交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付新株予約権付社債を取得した者又は当該取得条項付新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(vi) if the issuer has given or submitted notice as set forth in Article 130, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Shares delivered as consideration for the acquisition of corporate bonds with share options subject to call: a person who, prior to such notice or application, acquired such corporate bonds with share options subject to call or for whom a pledge was created on such corporate bonds with share options subject to call, who is not described or recorded in the share option registry;

七 発行者が合併に際して交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該合併により消滅する株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(vii) if the issuer has given or submitted notice as set forth in Article 130, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Shares delivered in a merger: a person who, prior to such notice or application, acquired shares of the stock company dissolved by such merger or for whom a pledge was created on such shares, who is not described or recorded in the shareholder registry;

八 発行者が株式交換に際して交付する振替株式について法第百三十条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該株式交換をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(viii) if the issuer has given or submitted notice as set forth in Article 130,

paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Shares delivered in a share exchange: a person who, prior to such notice or application, acquired shares of the stock company executing such share exchange or for whom a pledge was created on such shares, who is not described or recorded in the shareholder registry;

九 発行者が株式移転に際して交付する振替株式について法第百三十条第一項の通知をした場合 当該通知の前に当該株式移転をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であつて株主名簿に記載又は記録がされていないもの

(ix) if the issuer has given a notice as set forth in Article 130, paragraph (1) of the Act for Book-Entry Transfer Shares delivered in a share transfer: a person who, prior to such notice, acquired shares of the stock company executing such share transfer or for whom a pledge was created on such shares, who is not described or recorded in the shareholder registry.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第十七条 法第百三十三条第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 17 The documents to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act are the record of settlement including language to the effect that the Participant set forth in the same paragraph is to make the demand set forth in the same paragraph, or other documents having the same effect as the judgment set forth in the same paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第十八条 法第百三十三条第二項に規定する主務省令で定める場合は、次に掲げる場合とする。

Article 18 The cases to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act are the following:

一 法第百三十三条第二項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合

(i) when the acquirer, etc. set forth in Article 133, paragraph (2) of the Act is an heir or other general successor to the Participant set forth in the same paragraph and the acquirer, etc. has made such a demand by submitting a document certifying inheritance or other general succession;

二 法第百三十三条第二項の取得者等が、株券発行会社（会社法第百十七条第六項に

規定する株券発行会社をいう。) が株券を発行する旨の定款の定めを廃止した日から一年以内に、法第百三十三条第二項の加入者の口座に記載又は記録がされた株式に係る株券及び当該廃止の日の前に当該株式を取得し、又は当該株式を目的とする質権の設定を受けたことを証する書面を提出して請求した場合

- (ii) if the acquirer, etc. set forth in Article 133, paragraph (2) of the Act has made such a demand by submitting a document certifying that such acquirer, etc. acquired the share certificates related to the shares described or recorded in the account of the Participant set forth in Article 133, paragraph (2) of the Act within one year from the date a company issuing share certificates (meaning a company issuing share certificates as prescribed in Article 117, paragraph (6) of the Companies Act) abolished the provisions of its articles of incorporation requiring issuance of share certificates and, prior to the date of such abolishment, such shares, or a pledge, was created on such shares for such acquirer, etc.

(合併等にして通知すべき事項)

(Matters to Be Reported in a Merger)

第十九条 法第百三十八条第一項第七号に規定する主務省令で定める事項は、株式の内容とする。

Article 19 Matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act are the feature of the shares.

(総株主通知における通知事項)

(Matters to Be Reported in Notice to All Shareholders)

第二十条 法第百五十一条第一項に規定する主務省令で定める事項は、次に掲げる事項とする。

Article 20 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (1) of the Act are the following:

一 発行者が次のイからハまでに掲げる者である場合において、加入者が当該イからハまでに定める者であるときは、その旨

- (i) the fact that the issuer is a person listed in items (a) to (c) below and the Participant is a person prescribed in said item (a) to (c) when such is the case:

イ 放送法（昭和二十五年法律第百三十二号）第百十六条第一項に規定する基幹放送事業者 同項に規定する外国人等

(a) basic broadcasting station operator as prescribed in Article 116, paragraph (1) of the Broadcast Act (Act No. 132 of 1950): A foreign national, etc. as prescribed in the same paragraph;

ロ 放送法第百二十五条第一項に規定する基幹放送局提供事業者 同項に規定する外国人等

(b) basic broadcasting station facility provider as prescribed in Article 125, paragraph (1) of the Broadcast Act: A foreign national, etc. as prescribed in the same paragraph;

ハ 放送法第百六十一条第一項に規定する認定放送持株会社 同項に規定する外国人等

(c) a certified broadcasting holding company as prescribed in Article 161, paragraph (1) of the Broadcast Act: A foreign national, etc. as prescribed in the same paragraph;

二 発行者が航空法（昭和二十七年法律第二百三十一号）第百二十条の二第一項に規定する本邦航空運送事業者又は同項に規定するその持株会社等である場合において、加入者が同項に規定する外国人等であるときは、その旨

(ii) the fact that the issuer is a domestic air carrier as prescribed in Article 120-2, paragraph (1) of the Civil Aeronautics Act (Act No. 231 of 1952) or its holding company, etc. as prescribed in the same paragraph, and the Participant is a foreign national, etc. as prescribed in the same paragraph when such is the case;

三 発行者が日本電信電話株式会社である場合において、加入者が日本電信電話株式会社等に関する法律（昭和五十九年法律第八十五号）第六条第一項各号に掲げる者であるときは、その旨

(iii) the fact that the issuer is Nippon Telegraph and Telephone Corporation and the Participant is a person listed in one of the items under Article 6, paragraph (1) of the Act on Nippon Telegraph and Telephone Corporation, etc. (Act No. 85 of 1984) when such is the case.

（特別株主の申出）

(Request of Special Shareholder)

第二十一条 法第百五十一条第二項第一号に規定する申出は、振替株式を担保の目的で譲り受けた加入者が、その直近上位機関に対し、株主として同条第一項の通知をする者の氏名又は名称及び住所、当該振替株式の数並びにその数に係る法第百二十九条第三項第六号に掲げる事項を示してするものとする。

Article 21 The request prescribed in Article 151, paragraph (2), item (i) of the Act is to be made by a Participant to whom Book-Entry Transfer Shares are transferred as security to its Nearest Upper-Positioned Institution, indicating the name and address of the person giving a notice as set forth in paragraph (1) of the same Article as a shareholder, the number of such Book-Entry Transfer Shares, and the matters listed in Article 129, paragraph (3), item (vi) of the Act in relation to the number of such Book-Entry Transfer Shares.

（登録株式質権者の通知）

(Notice of Registered Pledgee of Shares)

第二十二条 法第百五十一条第三項に規定する主務省令で定める事項は、同項の質権者

が転質権者である場合において、転質をした質権者が登録株式質権者であるときにおけるその氏名又は名称及び住所とする。

Article 22 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (3) of the Act are, when the pledgee set forth in the same paragraph is a re-pledgee and the pledgor who executed the re-pledge is a registered pledgor of shares, the name and address of such pledgor.

(基準日等の通知)

(Notice of Record Date)

第二十三条 法第百五十一条第七項に規定する通知は、同条第一項第一号、第二号又は第七号に掲げる場合にあつては当該各号に定める日の二週間前の日までに、同項第四号に掲げる場合にあつては同号の発行者が同条第七項の振替機関に法第十三条第一項の同意を与える日（当該発行者が同号の事業年度の開始の日を変更するときは、当該変更の効力が生ずる日の二週間前の日まで）に、しなければならない。

Article 23 (1) The notice prescribed in Article 151, paragraph (7) of the Act must, in the cases listed in paragraph (1), item (i), item (ii) or item (vii) of the same Article, be given at least two weeks before the date prescribed in each such item, and in the case listed in item (iv) of the same paragraph, be given on the date the issuer set forth in the same item gives the consent set forth in Article 13, paragraph (1) of the Act to the Book-Entry Transfer Institution set forth in paragraph (7) of the same Article (or, if such issuer changes the date of the commencement of its business year set forth in the same item, at least two weeks before the date such change takes effect).

2 法第百五十一条第七項に規定する主務省令で定める事項は、同条第一項第一号に掲げる場合における会社法第二百二十四条第二項に規定する権利の内容とする。

(2) The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (7) of the Act are the details of the right prescribed in Article 124, paragraph (2) of the Companies Act in the case listed in paragraph (1), item (i) of the same Article.

(株主名簿に記載等をすべき事項)

(Matters to Be Described in the Shareholder Registry)

第二十四条 法第百五十二条第一項に規定する主務省令で定めるものは、通知事項及び法第百五十一条第三項（同条第八項において準用する場合を含む。）の規定により示された事項の全部とする。

Article 24 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 152, paragraph (1) of the Act are all of the notified matters and the matters indicated pursuant to the provisions of Article 151, paragraph (3) of the Act (including cases where applied mutatis mutandis pursuant to paragraph (8) of the same Article).

(個別株主通知事項)

(Matters to Be Reported to Individual Shareholders)

第二十五条 法第一百五十四条第三項に規定する主務省令で定める事項は、第二十条各号に掲げる事項とする。

Article 25 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 154, paragraph (3) of the Act are those listed in each item under Article 20.

(株券喪失登録)

(Registration of Lost Share Certificates)

第二十六条 法第一百五十九条第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 26 The party to be specified by Ordinance of the Competent Ministry as prescribed in Article 159, paragraph (2) of the Act is, according to the classification of cases under the following items, as prescribed in the items:

一 会社法第二百二十五条第一項の規定による申請により株券喪失登録が抹消された場合 当該申請をした者

(i) if the registration of a lost share certificate has been cancelled as a result of the application pursuant to the provisions of Article 225, paragraph (1) of the Companies Act: The person who filed such application;

二 会社法第二百二十六条第一項の規定による申請により株券喪失登録が抹消された場合 名義人

(ii) if the registration of a lost share certificate has been cancelled as a result of the application pursuant to the provisions of Article 226, paragraph (1) of the Companies Act: The registered holder of the shares;

三 株券喪失登録日（会社法第二百二十一条第四号に規定する株券喪失登録日をいう。）の翌日から起算して一年を経過した場合（当該期間が経過する前に株券喪失登録が抹消された場合を除く。） 株券喪失登録者

(iii) if one year has elapsed from the date immediately following the date of the registration of the loss of a share certificate (meaning the date of the registration of the loss of a share certificate as prescribed in Article 221, item (iv) of the Companies Act) (excluding cases where the registration of the loss of the share certificate has been cancelled prior to the lapse of such period): The registrant of the lost share certificate.

第四章 新株予約権の振替

Chapter IV Book-Entry Transfer of Share Options

(振替機関への通知事項)

(Matters to Be Reported to Book-Entry Transfer Institution)

第二十七条 法第百六十六条第一項第九号に規定する主務省令で定める事項は、新株予約権の内容とする。

Article 27 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 166, paragraph (1), item (ix) of the Act are the feature of the share options.

(会社が新株予約権者等の口座を知ることができない場合における通知)

(Notice When a Company Is Unable to Identify the Account of the Holder of Share Options)

第二十八条 法第百六十七条第一項に規定する主務省令で定める場合は、合併、会社分割、株式交換又は株式移転に際して振替新株予約権（会社分割にあつては、会社分割をする株式会社の新株予約権の新株予約権者に対して交付するものに限る。次条第二号、第三十条第七号、第三十一条第六号及び第三十二条第七号において同じ。）を交付する場合とする。

Article 28 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 167, paragraph (1) of the Act is a case where Book-Entry Transfer Share Options (in the case of a company split, limited to share options of the stock company executing the company split delivered to the holders of share options; the same applies in item (ii) of the following Article, Article 30, item (vii), Article 31, item (vi) and Article 32, item (vii)) are delivered in a merger, company split, share exchange or share transfer.

(会社が新株予約権者等の口座を知ることができない場合における通知者)

(Notifying Party When a Company Is Unable to Identify the Account of the Holder of Share Options)

第二十九条 法第百六十七条第一項に規定する当該会社に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 29 The party to be specified as equivalent to the company by Ordinance of the Competent Ministry as prescribed in Article 167, paragraph (1) of the Act is, according to the classification of cases under the following items, as prescribed in the respective items:

一 合併に際して振替新株予約権を交付する場合 合併により消滅する会社

(i) when Book-Entry Transfer Share Options are delivered in a merger: The company dissolved by the merger;

二 会社分割に際して振替新株予約権を交付する場合 会社分割をする株式会社

(ii) when Book-Entry Transfer Share Options are delivered in a company split: The stock company executing the company split;

三 株式交換に際して振替新株予約権を交付する場合 株式交換をする株式会社

(iii) when Book-Entry Transfer Share Options are delivered in a share exchange: The stock company executing the share exchange;

四 株式移転に際して振替新株予約権を交付する場合 株式移転をする株式会社

(iv) when Book-Entry Transfer Share Options are delivered in a share transfer:
The stock company executing the share transfer.

(会社が新株予約権者等の口座を知ることができない場合における通知の相手方)
(Recipient of Notice When a Company Is Unable to Identify the Account of the
Holder of Share Options)

第三十条 法第百六十七条第一項に規定する新株予約権者又は質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 30 The party to be specified as a party to be the holder or registered pledgee of share options by Ordinance of the Competent Ministry as prescribed in Article 167, paragraph (1) of the Act is, according to the classification of cases under the following items, as prescribed in the respective items:

一 発行者が取得条項付株式の取得の対価として振替新株予約権を交付する場合 取得条項付株式の株主又は登録株式質権者

(i) when the issuer delivers Book-Entry Transfer Share Options as consideration for the acquisition of shares subject to call: The shareholders or registered pledgees of the shares subject to call;

二 発行者が全部取得条項付種類株式の取得の対価として振替新株予約権を交付する場合 全部取得条項付種類株式の株主又は登録株式質権者

(ii) when the issuer delivers Book-Entry Transfer Share Options as consideration for the acquisition of class shares subject to class-wide call: The shareholders or registered pledgees of the class shares subject to class-wide call;

三 発行者が新株予約権無償割当て（会社法第二百七十七条に規定する新株予約権無償割当てをいう。以下同じ。）として振替新株予約権を株主に割り当てる場合 当該株主又はその登録株式質権者

(iii) when the issuer allots Book-Entry Transfer Share Options to shareholders as an allotment of share options without contribution (meaning an allotment of share options without contribution as prescribed in Article 277 of the Companies Act; the same applies hereinafter): Such shareholders or the registered pledgees of the shares of such shareholders;

四 発行者が取得条項付新株予約権の取得の対価として振替新株予約権を交付する場合（次号に掲げる場合を除く。） 取得条項付新株予約権の新株予約権者又は登録新株予約権質権者

(iv) when the issuer delivers Book-Entry Transfer Share Options as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): The holders or registered pledgees of the share options subject to call;

五 発行者が取得条項付新株予約権付社債の取得の対価として振替新株予約権を交付する場合 取得条項付新株予約権付社債に付された新株予約権の新株予約権者又は

登録新株予約権質権者

(v) when the issuer delivers Book-Entry Transfer Share Options as consideration for the acquisition of corporate bonds with share options subject to call: The holders or registered pledgees of the share options attached to the corporate bonds with share options subject to call;

六 合併に際して振替新株予約権を交付する場合 次に掲げる者

(vi) when Book-Entry Transfer Share Options are delivered in a merger: The following persons:

イ 合併により消滅する株式会社の株式の株主又は登録株式質権者

(a) the shareholders or registered pledgees of shares of the stock company dissolved by the merger;

ロ 合併により消滅する持分会社の社員

(b) the employees of the membership company dissolved by the merger;

ハ 合併により消滅する株式会社の新株予約権の新株予約権者又は登録新株予約権質権者

(c) the holders or registered pledgees of share options of the stock company dissolved by the merger;

七 会社分割に際して振替新株予約権を交付する場合 会社分割をする株式会社の新株予約権の新株予約権者又は登録新株予約権質権者

(vii) when Book-Entry Transfer Share Options are delivered in a company split: The holders or registered pledgees of share options of the stock company executing the company split;

八 株式交換に際して振替新株予約権を交付する場合 次に掲げる者

(viii) when Book-Entry Transfer Share Options are delivered in a share exchange: The following persons:

イ 株式交換をする株式会社の株式の株主又は登録株式質権者

(a) the shareholders or registered pledgees of shares of the stock company executing the share exchange;

ロ 株式交換をする株式会社の新株予約権の新株予約権者又は登録新株予約権質権者

(b) the holders or registered pledgees of share options of the stock company executing the share exchange;

九 株式移転に際して振替新株予約権を交付する場合 次に掲げる者

(ix) when Book-Entry Transfer Share Options are delivered in a share transfer: The following persons:

イ 株式移転をする株式会社の株式の株主又は登録株式質権者

(a) the shareholders or registered pledgees of shares of the stock company executing the share transfer;

ロ 株式移転をする株式会社の新株予約権の新株予約権者又は登録新株予約権質権者

(b) the holders or registered pledgees of share options of the stock company

executing the share transfer.

(新株予約権者等に対する通知事項)

(Matters to Be Reported to Holders of Share Options)

第三十一条 法第百六十七条第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 31 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 167, paragraph (1), item (iv) of the Act are, according to the classification of cases under the following items, as prescribed in the respective items:

一 発行者が取得条項付株式の取得の対価として振替新株予約権を交付する場合 その旨

(i) when the issuer delivers Book-Entry Transfer Share Options as consideration for the acquisition of shares subject to call: The fact of such delivery;

二 発行者が全部取得条項付種類株式の取得の対価として振替新株予約権を交付する場合 その旨

(ii) when the issuer delivers Book-Entry Transfer Share Options as consideration for the acquisition of class shares subject to class-wide call: The fact of such delivery;

三 発行者が新株予約権無償割当てとして振替新株予約権を株主に割り当てる場合 その旨

(iii) when the issuer allots Book-Entry Transfer Share Options to shareholders as an allotment of share options without contribution: The fact of such allotment;

四 発行者が取得条項付新株予約権の取得の対価として振替新株予約権を交付する場合（次号に掲げる場合を除く。） その旨

(iv) when the issuer delivers Book-Entry Transfer Share Options as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): The fact of such delivery;

五 発行者が取得条項付新株予約権付社債の取得の対価として振替新株予約権を交付する場合 その旨

(v) when the issuer delivers Book-Entry Transfer Share Options as consideration for the acquisition of corporate bonds with share options subject to call: The fact of such delivery;

六 合併、会社分割、株式交換又は株式移転に際して振替新株予約権を交付する場合 その旨

(vi) when Book-Entry Transfer Share Options are delivered in a merger, company split, share exchange or share transfer: The fact of such delivery.

(特別口座開設等請求権者)

(Party Who May Demand to Open a Special Account)

第三十二条 法第百六十九条第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 32 The party to be specified by Ordinance of the Competent Ministry as prescribed in Article 169, paragraph (2) of the Act is, according to the classification of cases under the following items, a person prescribed in the respective items or the person's heirs or other general successors:

一 発行者が取得条項付株式の取得の対価として交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付株式を取得した者又は当該取得条項付株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(i) if the issuer has given or submitted a notice as set forth in Article 166, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Share Options delivered as consideration for the acquisition of shares subject to call: Persons not described or recorded in the shareholder registry who acquired such shares subject to call or for whom a pledge was created on such shares subject to call prior to such notice or application;

二 発行者が全部取得条項付種類株式の取得の対価として交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該全部取得条項付種類株式を取得した者又は当該全部取得条項付種類株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(ii) if the issuer has given or submitted a notice as set forth in Article 166, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Share Options delivered as consideration for the acquisition of class shares subject to class-wide call: Persons not described or recorded in the shareholder registry who acquired such class shares subject to class-wide call or for whom a pledge was created on such class shares subject to class-wide call prior to such notice or application;

三 発行者が新株予約権無償割当てとして株主に割り当てる振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該新株予約権無償割当てを受ける株主の有する株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(iii) if the issuer has given or submitted a notice as set forth in Article 166, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Share Options allotted to shareholders as an allotment of share options without contribution: Persons not described or recorded in the shareholder registry who acquired shares held by the shareholders who received such allotment of share options without contribution or for whom a

pledge was created on such shares prior to such notice or application;

四 発行者が取得条項付新株予約権の取得の対価として交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合（次号に掲げる場合を除く。）当該通知又は申請の前に当該取得条項付新株予約権を取得した者又は当該取得条項付新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(iv) if the issuer has given or submitted a notice as set forth in Article 166, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Share Options delivered as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): Persons not described or recorded in the share option registry who acquired such share options subject to call or for whom a pledge was created on such share options subject to call prior to such notice or application;

五 発行者が取得条項付新株予約権付社債の取得の対価として交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付新株予約権付社債を取得した者又は当該取得条項付新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(v) if the issuer has given or submitted a notice as set forth in Article 166, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Share Options delivered as consideration for the acquisition of corporate bonds with share options subject to call: Persons not described or recorded in the share option registry who acquired such corporate bonds with share options subject to call or for whom a pledge was created on such corporate bonds with share options subject to call prior to such notice or application;

六 発行者が合併に際して交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 次に掲げる者

(vi) if the issuer has given or submitted a notice as set forth in Article 166, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Share Options delivered in a merger: The following persons:

イ 当該通知又は申請の前に当該合併により消滅する株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) persons not described or recorded in the shareholder registry who acquired shares of the stock company dissolved by such merger or for whom a pledge was created on such shares prior to such notice or application;

ロ 当該通知又は申請の前に当該合併により消滅する株式会社の新株予約権を取得した者又は当該新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) persons not described or recorded in the share option registry who acquired share options of the stock company dissolved by such merger or for whom a pledge was created on such share options prior to such notice or application;

七 発行者が会社分割に際して交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該会社分割をする株式会社の新株予約権を取得した者又は当該新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(vii) if the issuer has given or submitted a notice as set forth in Article 166, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Share Options delivered in a company split: Persons not described or recorded in the share option registry who acquired share options of the stock company executing such company split or for whom a pledge was created on such share options prior to such notice or application;

八 発行者が株式交換に際して交付する振替新株予約権について法第百六十六条第一項の通知又は振替の申請をした場合 次に掲げる者

(viii) if the issuer has given or submitted a notice as set forth in Article 166, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Share Options delivered in a share exchange, the following persons:
イ 当該通知又は申請の前に当該株式交換をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) persons not described or recorded in the shareholder registry who acquired shares of the stock company executing such share exchange or for whom a pledge was created on such shares prior to such notice or application;

ロ 当該通知又は申請の前に当該株式交換をする株式会社の新株予約権を取得した者又は当該新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) persons not described or recorded in the share option registry who acquired share options of the stock company executing such share exchange or for whom a pledge was created on such share options prior to such notice or application;

九 発行者が株式移転に際して交付する振替新株予約権について法第百六十六条第一項の通知をした場合 次に掲げる者

(ix) if the issuer has given a notice as set forth in Article 166, paragraph (1) of the Act for Book-Entry Transfer Share Options delivered in a share transfer, the following persons:

イ 当該通知の前に当該株式移転をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) the persons not described or recorded in the shareholder registry who acquired shares of the stock company executing such share transfer or for whom a pledge was created on such shares prior to such notice;

ロ 当該通知の前に当該株式移転をする株式会社の新株予約権を取得した者又は当該新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) persons not described or recorded in the share option registry who acquired share options of the stock company executing such share transfer or for whom a pledge was created on such share options prior to such notice.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第三十三条 法第百六十九条第二項に規定する主務省令で定めるものは、同項の加入者が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 33 The documents to be specified by Ordinance of the Competent Ministry as prescribed in Article 169, paragraph (2) of the Act are the record of settlement including a statement to the effect that the Participant set forth in the same paragraph is to make the demand set forth in the same paragraph, or other documents having the same effect as the judgment set forth in the same paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第三十四条 法第百六十九条第二項に規定する主務省令で定める場合は、同項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合とする。

Article 34 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 169, paragraph (2) of the Act is a case where the acquirer, etc. set forth in the same paragraph is an heir or other general successor of the Participant set forth in the same paragraph and such person has made a demand by submitting a document certifying the inheritance or other general succession.

(総新株予約権者通知における通知事項)

(Matters to Be Reported in Notice of All Holders of Share Options)

第三十五条 法第百八十六条第一項に規定する主務省令で定める事項は、第二十条各号に掲げる事項とする。

Article 35 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 186, paragraph (1) of the Act are those listed in each item under Article 20.

第五章 新株予約権付社債の振替

Chapter V Book-Entry Transfer of Corporate Bonds with Share Options

(振替機関への通知事項)

(Matters to Be Reported to Book-Entry Transfer Institutions)

第三十六条 法第百九十五条第一項第九号に規定する主務省令で定める事項は、第三条第一号に定める事項及び新株予約権の内容とする。

Article 36 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 195, paragraph (1), item (ix) of the Act are those prescribed in Article 3, item (i) and the feature of the share options.

(会社が新株予約権付社債権者等の口座を知ることができない場合における通知)

(Notice When a Company Is Unable to Identify the Account of the Bondholder of Corporate Bonds with Share Options)

第三十七条 法第百九十六条第一項に規定する主務省令で定める場合は、合併、会社分割、株式交換又は株式移転に際して振替新株予約権付社債（会社分割にあつては、会社分割をする株式会社の新株予約権付社債に付された新株予約権の新株予約権者に対して交付するものに限る。次条第二号、第三十九条第七号、第四十条第六号及び第四十一条第七号において同じ。）を交付する場合とする。

Article 37 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 196, paragraph (1) of the Act is a case where Book-Entry Transfer Corporate Bonds with Share Options (in the case of a company split, limited to those delivered to the holders of share options attached to the corporate bonds with share options of the stock company executing the company split; the same applies in item (ii) of the following Article, Article 39, item (vii), Article 40, item (vi) and Article 41, item (vii)) are delivered in a merger, company split, share exchange or share transfer.

(会社が新株予約権付社債権者等の口座を知ることができない場合における通知者)

(Notifying Party When a Company Is Unable to Identify the Account of the Bondholder of Corporate Bonds with Share Options)

第三十八条 法第百九十六条第一項に規定する当該会社に準ずる者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 38 The party to be specified as equivalent to the company by Ordinance of the Competent Ministry as prescribed in Article 196, paragraph (1) of the Act is, according to the classification of cases under the following items, as prescribed in the respective items:

一 合併に際して振替新株予約権付社債を交付する場合 合併により消滅する会社

(i) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a merger: The company dissolved by the merger;

二 会社分割に際して振替新株予約権付社債を交付する場合 会社分割をする株式会社

(ii) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a company split: The stock company executing the company split;

三 株式交換に際して振替新株予約権付社債を交付する場合 株式交換をする株式会社

(iii) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a share exchange: The stock company executing the share exchange;

四 株式移転に際して振替新株予約権付社債を交付する場合 株式移転をする株式会社

(iv) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a share transfer: The stock company executing the share transfer.

(会社が新株予約権付社債権者等の口座を知ることができない場合における通知の相手方)

(Recipient of Notice When a Company Is Unable to Identify the Account of the Bondholder of Corporate Bonds with Share Options)

第三十九条 法第百九十六条第一項に規定する振替新株予約権付社債権者又は質権者となるべき者として主務省令で定めるものは、次の各号に掲げる場合の区分に応じて、当該各号に定める者とする。

Article 39 The party to be specified as a party to be the bondholder or registered pledgee of Book-Entry Transfer Corporate Bonds with Share Options by Ordinance of the Competent Ministry as prescribed in Article 196, paragraph (1) of the Act is, according to the classification of cases under the following items, as prescribed in the respective items:

一 発行者が取得条項付株式の取得の対価として振替新株予約権付社債を交付する場合 取得条項付株式の株主又は登録株式質権者

(i) when the issuer delivers Book-Entry Transfer Corporate Bonds with Share Options as consideration for the acquisition of shares subject to call: The shareholders or registered pledgees of the shares subject to call;

二 発行者が全部取得条項付種類株式の取得の対価として振替新株予約権付社債を交付する場合 全部取得条項付種類株式の株主又は登録株式質権者

(ii) when the issuer delivers Book-Entry Transfer Corporate Bonds with Share Options as consideration for the acquisition of class shares subject to class-wide call: The shareholders or registered pledgees of the class shares subject to class-wide call;

三 発行者が新株予約権無償割当てとして振替新株予約権付社債を株主に割り当てる場合 当該株主又はその登録株式質権者

- (iii) when the issuer allots Book-Entry Transfer Corporate Bonds with Share Options to shareholders as an allotment of share options without contribution: Such shareholders or the registered pledgees of the shares of such shareholders;
- 四 発行者が取得条項付新株予約権の取得の対価として振替新株予約権付社債を交付する場合（次号に掲げる場合を除く。） 取得条項付新株予約権の新株予約権者又は登録新株予約権質権者
- (iv) when the issuer delivers Book-Entry Transfer Corporate Bonds with Share Options as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): The holders or registered pledgees of the share options subject to call;
- 五 発行者が取得条項付新株予約権付社債の取得の対価として振替新株予約権付社債を交付する場合 取得条項付新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
- (v) when the issuer delivers Book-Entry Transfer Corporate Bonds with Share Options as consideration for the acquisition of corporate bonds with share options subject to call: The holders or registered pledgees of the share options attached to the corporate bonds with share options subject to call;
- 六 合併に際して振替新株予約権付社債を交付する場合 次に掲げる者
- (vi) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a merger, the following persons:
- イ 合併により消滅する株式会社の株式の株主又は登録株式質権者
- (a) the shareholders or registered pledgees of shares of the stock company dissolved by the merger;
- ロ 合併により消滅する持分会社の社員
- (b) the employees of the membership company dissolved by the merger;
- ハ 合併により消滅する株式会社の新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
- (c) the holders or registered pledgees of share options attached to the corporate bonds with share options of the stock company dissolved by the merger;
- 七 会社分割に際して振替新株予約権付社債を交付する場合 会社分割をする株式会社の新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
- (vii) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a company split: The holders or registered pledgees of share options attached to the corporate bonds with share options of the stock company executing the company split;
- 八 株式交換に際して振替新株予約権付社債を交付する場合 次に掲げる者
- (viii) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a share exchange, the following persons:

- イ 株式交換をする株式会社の株式の株主又は登録株式質権者
 - (a) the shareholders or registered pledgees of shares of the stock company executing the share exchange;
 - ロ 株式交換をする株式会社の新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
 - (b) the holders or registered pledgees of share options attached to the corporate bonds with share options of the stock company executing the share exchange;
- 九 株式移転に際して振替新株予約権付社債を交付する場合 次に掲げる者
- (ix) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a share transfer, the following persons:
- イ 株式移転をする株式会社の株式の株主又は登録株式質権者
 - (a) the shareholders or registered pledgees of shares of the stock company executing the share transfer;
 - ロ 株式移転をする株式会社の新株予約権付社債に付された新株予約権の新株予約権者又は登録新株予約権質権者
 - (b) the holders or registered pledgees of share options attached to the corporate bonds with share options of the stock company executing the share transfer.

(新株予約権付社債権者等に対する通知事項)

(Matters to Be Reported to Bondholders of Corporate Bonds with Share Options)

第四十条 法第百九十六条第一項第四号に規定する主務省令で定める事項は、次の各号に掲げる場合の区分に応じて、当該各号に定める事項とする。

Article 40 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 196, paragraph (1), item (iv) of the Act are, according to the classification of cases under the following items, as prescribed in the respective items:

- 一 発行者が取得条項付株式の取得の対価として振替新株予約権付社債を交付する場合 その旨
 - (i) when the issuer delivers Book-Entry Transfer Corporate Bonds with Share Options as consideration for the acquisition of shares subject to call: the fact of such delivery;
- 二 発行者が全部取得条項付種類株式の取得の対価として振替新株予約権付社債を交付する場合 その旨
 - (ii) when the issuer delivers Book-Entry Transfer Corporate Bonds with Share Options as consideration for the acquisition of class shares subject to class-wide call: the fact of such delivery;
- 三 発行者が新株予約権無償割当てとして振替新株予約権付社債を株主に割り当てる場合 その旨

(iii) when the issuer allots Book-Entry Transfer Corporate Bonds with Share Options to shareholders as an allotment of share options without contribution: the fact of such allotment;

四 発行者が取得条項付新株予約権の取得の対価として振替新株予約権付社債を交付する場合（次号に掲げる場合を除く。） その旨

(iv) when the issuer delivers Book-Entry Transfer Corporate Bonds with Share Options as consideration for the acquisition of share options subject to call (excluding the case listed in the following item): the fact of such delivery;

五 発行者が取得条項付新株予約権付社債の取得の対価として振替新株予約権付社債を交付する場合 その旨

(v) when the issuer delivers Book-Entry Transfer Corporate Bonds with Share Options as consideration for the acquisition of corporate bonds with share options subject to call: the fact of such delivery;

六 合併、会社分割、株式交換又は株式移転に際して振替新株予約権付社債を交付する場合 その旨

(vi) when Book-Entry Transfer Corporate Bonds with Share Options are delivered in a merger, company split, share exchange or share transfer: the fact of such delivery.

(特別口座開設等請求権者)

(Party Who May Demand to Open a Special Account)

第四十一条 法第百九十八条第二項に規定する主務省令で定める者は、次の各号に掲げる場合の区分に応じて、当該各号に定める者又はその相続人その他の一般承継人とする。

Article 41 The party to be specified by Ordinance of the Competent Ministry as prescribed in Article 198, paragraph (2) of the Act is, according to the classification of cases under the following items, a person prescribed in the respective items or such person's heirs or other general successors:

一 発行者が取得条項付株式の取得の対価として交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付株式を取得した者又は当該取得条項付株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(i) if the issuer has given or submitted a notice as set forth in Article 195, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Corporate Bonds with Share Options delivered as consideration for the acquisition of shares subject to call: Persons not described or recorded in the shareholder registry who acquired such shares subject to call or for whom a pledge was created on such shares subject to call prior to such notice or application;

二 発行者が全部取得条項付種類株式の取得の対価として交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又

は申請の前に当該全部取得条項付種類株式を取得した者又は当該全部取得条項付種類株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(ii) if the issuer has given or submitted a notice as set forth in Article 195, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Corporate Bonds with Share Options delivered as consideration for the acquisition of class shares subject to class-wide call: Persons not described or recorded in the shareholder registry who acquired such class shares subject to class-wide call or for whom a pledge was created on such class shares subject to class-wide call prior to such notice or application;

三 発行者が新株予約権無償割当てとして株主に割り当てる振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該新株予約権無償割当てを受ける株主の有する株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(iii) if the issuer has given or submitted a notice as set forth in Article 195, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Corporate Bonds with Share Options allotted to shareholders as an allotment of share options without contribution: Persons not described or recorded in the shareholder registry who acquired shares held by the shareholders who receive such an allotment of share options without contribution or for whom a pledge was created on such shares prior to such notice or application;

四 発行者が取得条項付新株予約権の取得の対価として交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合（次号に掲げる場合を除く。） 当該通知又は申請の前に当該取得条項付新株予約権を取得した者又は当該取得条項付新株予約権を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(iv) if the issuer has given or submitted a notice as set forth in Article 195, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Corporate Bonds with Share Options delivered as consideration for the acquisition of share options subject to call (excluding the cases listed in the following item): Persons not described or recorded in the share option registry who acquired such share options subject to call or for whom a pledge was created on such share options subject to call prior to such notice or application;

五 発行者が取得条項付新株予約権付社債の取得の対価として交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該取得条項付新株予約権付社債を取得した者又は当該取得条項付新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(v) if the issuer has given or submitted a notice as set forth in Article 195, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Corporate Bonds with Share Options delivered as consideration for the acquisition of corporate bonds with share options subject to call: Persons not described or recorded in the share option registry who acquired such corporate bonds with share options subject to call or for whom a pledge was created on such corporate bonds with share options subject to call prior to such notice or application;

六 発行者が合併に際して交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 次に掲げる者

(vi) if the issuer has given or submitted a notice as set forth in Article 195, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Corporate Bonds with Share Options delivered in a merger, the following persons:

イ 当該通知又は申請の前に当該合併により消滅する株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であつて株主名簿に記載又は記録がされていないもの

(a) the persons not described or recorded in the shareholder registry who acquired shares of the stock company dissolved by such merger or for whom a pledge was created on such shares prior to such notice or application;

ロ 当該通知又は申請の前に当該合併により消滅する株式会社の新株予約権付社債を取得した者又は当該新株予約権付社債を目的とする質権の設定を受けた者であつて新株予約権原簿に記載又は記録がされていないもの

(b) persons not described or recorded in the share option registry who acquired corporate bonds with share options of the stock company dissolved by such merger or for whom a pledge was created on such corporate bonds with share options prior to such notice or application;

七 発行者が会社分割に際して交付する振替新株予約権付社債について法第百九十五条第一項の通知又は振替の申請をした場合 当該通知又は申請の前に当該会社分割をする株式会社の新株予約権付社債を取得した者又は当該新株予約権付社債を目的とする質権の設定を受けた者であつて新株予約権原簿に記載又は記録がされていないもの

(vii) if the issuer has given or submitted a notice as set forth in Article 195, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Corporate Bonds with Share Options delivered in a company split: Persons not described or recorded in the share option registry who acquired corporate bonds with share options of the stock company executing such company split or for whom a pledge was created on such corporate bonds with share options prior to such notice or application;

八 発行者が株式交換に際して交付する振替新株予約権付社債について法第百九十五

条第一項の通知又は振替の申請をした場合 次に掲げる者

(viii) if the issuer has given or submitted a notice as set forth in Article 195, paragraph (1) of the Act or a book-entry transfer application for Book-Entry Transfer Corporate Bonds with Share Options delivered in a share exchange, the following persons:

イ 当該通知又は申請の前に当該株式交換をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) persons not described or recorded in the shareholder registry who acquired shares of the stock company executing such share exchange or for whom a pledge was created on such shares prior to such notice or application;

ロ 当該通知又は申請の前に当該株式交換をする株式会社の新株予約権付社債を取得した者又は当該新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) the persons not described or recorded in the share option registry who acquired corporate bonds with share options of the stock company executing such share exchange or for whom a pledge was created on such corporate bonds with share options prior to such notice or application;

九 発行者が株式移転に際して交付する振替新株予約権付社債について法第百九十五条第一項の通知をした場合 次に掲げる者

(ix) if the issuer has given a notice as set forth in Article 195, paragraph (1) of the Act for Book-Entry Transfer Corporate Bonds with Share Options delivered in a share transfer, the following persons:

イ 当該通知の前に当該株式移転をする株式会社の株式を取得した者又は当該株式を目的とする質権の設定を受けた者であって株主名簿に記載又は記録がされていないもの

(a) persons not described or recorded in the shareholder registry who acquired shares of the stock company executing such share transfer or for whom a pledge was created on such shares prior to such notice;

ロ 当該通知の前に当該株式移転をする株式会社の新株予約権付社債を取得した者又は当該新株予約権付社債を目的とする質権の設定を受けた者であって新株予約権原簿に記載又は記録がされていないもの

(b) persons not described or recorded in the share option registry who acquired corporate bonds with share options of the stock company executing such share transfer or for whom a pledge was created on such corporate bonds with share options prior to such notice.

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第四十二条 法第百九十八条第二項に規定する主務省令で定めるものは、同項の加入者

が同項の請求をすべき旨を記載した和解調書その他同項の判決と同一の効力を有するものとする。

Article 42 The documents to be specified by Ordinance of the Competent Ministry as prescribed in Article 198, paragraph (2) of the Act are the record of settlement including language to the effect that the Participant set forth in the same paragraph is to make the demand set forth in the same paragraph, or other documents having the same effect as the judgment set forth in the same paragraph.

(特別口座開設等請求ができる場合)

(When a Demand to Open a Special Account May Be Made)

第四十三条 法第百九十八条第二項に規定する主務省令で定める場合は、同項の取得者等が同項の加入者の相続人その他の一般承継人である場合において、相続を証する書面その他の一般承継を証する書面を提出して請求した場合とする。

Article 43 The case to be specified by Ordinance of the Competent Ministry as prescribed in Article 198, paragraph (2) of the Act is a case where the acquirer, etc. set forth in the same paragraph is an heir or other general successor of the Participant set forth in the same paragraph and the acquirer, etc. has made such demand by submitting a document certifying the inheritance or other general succession.

(新株予約権の行使時等における通知事項)

(Matters to Be Reported at the Time of the Exercise of Share Options)

第四十四条 法第二百二条第三項第三号及び第二百三条第三項第四号に規定する主務省令で定める事項は、第三条第一号に定める事項及び新株予約権の内容とする。

Article 44 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 202, paragraph (3), item (iii) and Article 203, paragraph (3), item (iv) of the Act are the matters prescribed in Article 3, item (i) and the feature of share options.

(総新株予約権付社債権者通知における通知事項)

(Matters to Be Reported in a Notice to All Bondholders of Corporate Bonds with Share Options)

第四十五条 法第二百十八条第一項に規定する主務省令で定める事項は、第二十条各号に掲げる事項とする。

Article 45 The matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 218, paragraph (1) of the Act are the matters listed in each item under Article 20.

第六章 投資口等の振替

Chapter VI Book-Entry Transfer of Investment Equity

(投資口に関する株式に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares to Investment Equity)

第四十六条 第十一条の規定は法第二百二十八条第一項において準用する法第百三十条第一項第九号に規定する主務省令で定める事項について、第十二条の規定は法第二百二十八条第一項において準用する法第百三十一条第一項に規定する主務省令で定める場合について、第十三条（第一号に係る部分に限る。）の規定は法第二百二十八条第一項において準用する法第百三十一条第一項に規定する当該投資法人に準ずる者として主務省令で定めるものについて、第十四条（第一号及び第七号イに係る部分に限る。）の規定は法第二百二十八条第一項において準用する法第百三十一条第一項に規定する投資主又は登録投資口質権者となるべき者として主務省令で定めるものについて、第十五条（第一号及び第七号に係る部分に限る。）の規定は法第二百二十八条において読み替えて準用する法第百三十一条第一項第四号に規定する主務省令で定める事項について、第十六条（第一号及び第七号に係る部分に限る。）の規定は法第二百二十八条第一項において準用する法第百三十三条第二項に規定する主務省令で定める者について、第十七条の規定は法第二百二十八条第一項において準用する法第百三十三条第二項に規定する主務省令で定めるものについて、第十八条の規定は法第二百二十八条第一項において準用する法第百三十三条第二項に規定する主務省令で定める場合について、第十九条の規定は法第二百二十八条第一項において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について、第二十一条の規定は法第二百二十八条第一項において準用する法第百五十一条第二項第一号に規定する申出について、第二十二条の規定は法第二百二十八条第一項において準用する法第百五十一条第三項に規定する主務省令で定める事項について、第二十三条第一項の規定は法第二百二十八条第一項において準用する法第百五十一条第七項に規定する通知について、第二十三条第二項の規定は法第二百二十八条第一項において準用する法第百五十一条第七項に規定する主務省令で定める事項について、第二十四条の規定は法第二百二十八条第一項において準用する法第百五十二条第一項に規定する主務省令で定めるものについて、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 46 The provisions of Article 11 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 130, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 12 apply mutatis mutandis to the cases to be specified by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 13 (limited to the portion related to item (i)) apply mutatis mutandis to those to be specified by Ordinance of the Competent Ministry as equivalent to said investment corporation prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph

(1) of the Act, the provisions of Article 14 (limited to the portion related to item (i) and item (vii), (a)) apply to those who are the investor or registered pledgee of investment equity to be specified by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 15 (limited to the portion related to item (i) and item (vii)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 228 of the Act following the deemed replacement of terms, the provisions of Article 16 (limited to the portion related to item (i) and item (vii)) apply to the party to be specified by Ordinance of the Competent Ministry prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 17 apply to those to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 18 apply to the cases to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 21 apply mutatis mutandis to the request prescribed in Article 151, paragraph (2), item (i) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 22 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 23, paragraph (1) apply mutatis mutandis to the notice prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, the provisions of Article 23, paragraph (2) apply to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act, and the provisions of Article 24 apply mutatis mutandis to those to be specified by Ordinance of the Competent Ministry as prescribed in Article 152, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act. In this case, the terms listed in the middle column of the following table, found in the provisions listed in the left column of said table, are deemed to be replaced with the terms listed in the right column of said table.

第十二条 Article 12	合併、株式交換又は株式移転 merger, share exchange or share transfer	合併 merger
第十四条第一号 及び第七号イ Article 14, item (i) and item (vii), (a)	登録株式質権者 registered pledgee of (such) shares	登録投資口質権者 registered pledgee of (such) investment units
第十五条第七号 Article 15, item (vii)	合併、株式交換又は株式移転 merger, share exchange or share transfer	合併 merger
第十六条第一号 及び第七号 Article 16, item (i) and item (vii)	株主名簿 shareholder registry	投資主名簿 investors' registry
第十八条第二号 Article 18, item (ii)	株券発行会社（会社法第百十七 条第六項に規定する株券発行 会社をいう。）が株券を発行 する旨の定款の定めを廃止 した日 the date a company issuing share certificates (which means a company issuing share certificates as prescribed in Article 117, paragraph (6) of the Companies Act) abolished the provisions of its articles of incorporation to the effect that share certificates are to be issued	法第二百二十八条第一項におい て読み替えて準用する法第百三 十一条第一項第一号の一定の日 a certain date set forth in Article 131, paragraph (1), item (i) of the Act as applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act following the deemed replacement of terms
	廃止の日 the date of abolishment	一定の日 a certain date
第二十一条 Article 21	数 number	口数 number of units
第二十二条 Article 22	登録株式質権者 registered pledgee of shares	登録投資口質権者 registered pledgee of investment equity
第二十三条第一 項 Article 23, paragraph (1)	事業年度 business year	営業期間 business period

<p>第二十三条第二項 Article 23, paragraph (2)</p>	<p>会社法 Companies Act</p>	<p>投資信託及び投資法人に関する法律第七十七条の三第三項において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 77-3, paragraph (3) of the Act on Investment Trusts and Investment Corporations following the deemed replacement of terms</p>
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(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第四十六条の二 法第二百二十八条において読み替えて準用する法第百五十九条第二項に規定する主務省令で定める書類は、法第二百二十八条において読み替えて準用する法第百五十九条第一項の投資証券に係る除権決定の正本又は謄本とする。

Article 46-2 The documents to be specified by Ordinance of the Competent Ministry as prescribed in Article 159, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 228 of the Act following the deemed replacement of terms are an authenticated copy or a transcript of the decision for invalidation related to investment securities as set forth in Article 159, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 228 of the Act following the deemed replacement of terms.

(協同組織金融機関の優先出資に関する株式に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares to Preferred Equity Investments by a Cooperative Structured Financial Institution)

第四十七条 第十一条の規定は法第二百三十五条第一項において準用する法第百三十条第一項第九号に規定する主務省令で定める事項について、第十二条の規定は法第二百三十五条第一項において準用する法第百三十一条第一項に規定する主務省令で定める場合について、第十三条（第一号に係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第百三十一条第一項に規定する当該協同組織金融機関に準ずる者として主務省令で定めるものについて、第十四条（第一号及び第七号イに係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第百三十一条第一項に規定する優先出資者又は登録優先出資質権者となるべき者として主務省令で定めるものについて、第十五条（第一号及び第七号に係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第百三十一条第一項第四号に規定する主務省令で定める事項について、第十六条（第一号及び第七号に係る部分に限る。）の規定は法第二百三十五条第一項において準用する法第百三十三条第二項に規定する主務省令で定める者について、第十七条の規定は法第二百三十五条第一項において準用する法第百三十三条第二項に規定する主務省令で定めるものについて、第十八条の規定は法第二百三十五条第一項において準用する法第百三十三条第二項に規定する主務省令で

定める場合について、第十九条の規定は法第二百三十五条第一項において準用する法第三百三十八条第一項第七号に規定する主務省令で定める事項について、第二十一条の規定は法第二百三十五条第一項において準用する法第一百五十一条第二項第一号に規定する申出について、第二十二条の規定は法第二百三十五条第一項において準用する法第一百五十一条第三項に規定する主務省令で定める事項について、第二十三条第一項の規定は法第二百三十五条第一項において準用する法第一百五十一条第七項に規定する通知について、第二十三条第二項の規定は法第二百三十五条第一項において準用する法第一百五十一条第七項に規定する主務省令で定める事項について、第二十四条の規定は法第二百三十五条第一項において準用する法第一百五十二条第一項に規定する主務省令で定めるものについて、第二十六条の規定は法第二百三十五条第一項において準用する法第一百五十九条第二項に規定する主務省令で定める者について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 47 The provisions of Article 11 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 130, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 12 apply mutatis mutandis to the cases to be specified by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 13 (limited to the portion related to item (i)) apply mutatis mutandis to those to be specified by Ordinance of the Competent Ministry as equivalent to said cooperative structured financial institution as prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 14 (limited to the portion related to item (i) and item (vii), (a)) apply mutatis mutandis to those who are the preferred equity investors or registered pledgees of preferred equity investments as prescribed in Article 131, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 15 (limited to the portion related to item (i) and item (vii)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 16 (limited to the portion related to item (i) and item (vii)) apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 17 apply mutatis mutandis to those to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 18 apply mutatis mutandis to the cases

to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 21 apply mutatis mutandis to the request prescribed in Article 151, paragraph (2), item (i) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 22 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 23, paragraph (1) apply mutatis mutandis to the notice prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 23, paragraph (2) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, the provisions of Article 24 apply mutatis mutandis to those to be specified by Ordinance of the Competent Ministry as prescribed in Article 152, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act, and the provisions of Article 26 apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as prescribed in Article 159, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Act. In this case, the terms listed the middle column of the following table, found in the provisions listed in the left column of said table, are deemed to be replaced with the terms listed in the right column of said table.

第十二条 Article 12	合併、株式交換又は 株式移転 merger, share exchange or share transfer	合併 Merger
第十四条第一号及 び第七号イ Article 14, item (i) and item (vii)(a)	登録株式質権者 registered pledgee of (such) shares	登録優先出資質権者 registered pledgee of (such) preferred equity investments

第十四条第一号、 第十五条第一号及 び第十六条第一号 Article 14, item (i), Article 15, item (i) and Article 16, item (i)	会社の成立後 after the formation of a company	優先出資の発行後 after the issuance of preferred equity investments
第十五条第七号 Article 15, item (vii)	合併、株式交換又は 株式移転 merger, share exchange or share transfer	合併 merger
第十六条第一号及 び第七号 Article 16, item (i) and item (vii)	株主名簿 shareholder registry	優先出資者名簿 preferred equity investors' registry
第十八条第二号 Article 18, item (ii)	株券発行会社（会社 法第百十七条第六項 に規定する株券発行 会社をいう。） company issuing share certificate (which means a company issuing share certificate prescribed in Article 117, paragraph (6) of the Companies Act)	優先出資証券発行協同組織金融機関 （優先出資に係る優先出資証券を発行 する旨を定款で定めた協同組織金融機 関をいう。） cooperative structured financial institution issuing preferred equity investment certificate (which means a cooperative structured financial institution the articles of incorporation of which have provisions to the effect that preferred equity investment certificates representing its preferred equity investments are to be issued)
第二十一条 Article 21	数 number	口数 number of units
第二十二条 Article 22	登録株式質権者 registered pledgee of shares	登録優先出資質権者 registered pledgee of preferred equity investments
第二十三条第一項 Article 23, paragraph (1)	同条第一項第一号、 第二号又は第七号 paragraph (1), item (i), item (ii) or item (vii) of the same Article	同条第一項第一号又は第七号 paragraph (1), item (i) or item (vii) of the same Article

<p>第二十三条第二項 Article 23, paragraph (2)</p>	<p>会社法 Companies Act</p>	<p>協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号）第二十六条において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 26 of the Act on Preferred Equity Investment by Cooperative Structured Financial Institution (Act No. 44 of 1993) following the deemed replacement of terms</p>
<p>第二十六条第一号 Article 26, item (i)</p>	<p>会社法 Companies Act</p>	<p>協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institution following the deemed replacement of terms</p>
	<p>株券喪失登録 registration of lost share certificates</p>	<p>優先出資証券喪失登録（協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法第二百二十三条に規定する優先出資証券喪失登録をいう。次号及び第三号において同じ。） registration of lost preferred equity investment certificates (registration of lost preferred equity investment certificates as prescribed in Article 223 of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions following the deemed replacement of terms; the same applies in the following item and item (iii))</p>

第二十六条第二号 Article 26, item (ii)	会社法 Companies Act	協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions following the deemed replacement of terms
	株券喪失登録 registration of lost share certificate	優先出資証券喪失登録 registration of lost preferred equity investment certificate
第二十六条第三号 Article 26, item (iii)	株券喪失登録日（会社法第二百二十一条第四号に規定する株券喪失登録日をいう。） date of registration of loss of share certificate (which means the date of registration of loss of share certificate company issuing share certificate prescribed in Article 221, item (iv) of the Companies Act)	優先出資証券喪失登録日（協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法第二百二十一条第四号に規定する優先出資証券喪失登録日をいう。） date of registration of loss of preferred equity investment certificate (which means the date of registration of the loss of a preferred equity investment certificate as prescribed in Article 221, item (iv) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions following the deemed replacement of terms)
	株券喪失登録 registration of lost share certificate	優先出資証券喪失登録 registration of lost preferred equity investment certificate

株券喪失登録者 registrant of lost share certificate	優先出資証券喪失登録者（協同組織金融機関の優先出資に関する法律第三十一条第二項において読み替えて準用する会社法第二百二十四条第一項に規定する優先出資証券喪失登録者をいう。） registrant of lost preferred equity investment certificate (which means the registrant of the lost preferred equity investment certificate prescribed in Article 224, paragraph (1) of the Companies Act as applied mutatis mutandis pursuant to Article 31, paragraph (2) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions following the deemed replacement of terms)
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（特定目的会社の優先出資に関する株式に係る規定の準用）

(Application Mutatis Mutandis of Provisions Concerning Shares to Preferred Equity Investments by a Special Purpose Company)

第四十八条 第十一条の規定は法第二百三十九条第一項において準用する法第百三十条第一項第九号に規定する主務省令で定める事項について、第十五条（第一号に係る部分に限る。）の規定は法第二百三十九条第一項において準用する法第百三十一条第一項第四号に規定する主務省令で定める事項について、第十六条（第一号に係る部分に限る。）の規定は法第二百三十九条第一項において準用する法第百三十三条第二項に規定する主務省令で定める者について、第十七条の規定は法第二百三十九条第一項において準用する法第百三十三条第二項に規定する主務省令で定めるものについて、第十八条の規定は法第二百三十九条第一項において準用する法第百三十三条第二項に規定する主務省令で定める場合について、第二十一条の規定は法第二百三十九条第一項において準用する法第百五十一条第二項第一号に規定する申出について、第二十二条の規定は法第二百三十九条第一項において準用する法第百五十一条第三項に規定する主務省令で定める事項について、第二十三条第一項の規定は法第二百三十九条第一項において準用する法第百五十一条第七項に規定する通知について、第二十三条第二項の規定は法第二百三十九条第一項において準用する法第百五十一条第七項に規定する主務省令で定める事項について、第二十四条の規定は法第二百三十九条第一項において準用する法第百五十二条第一項に規定する主務省令で定めるものについて、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表中欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 48 The provisions of Article 11 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 130, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant

to Article 239, paragraph (1) of the Act, the provisions of Article 15 (limited to the portion related to item (i)) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 131, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 16 (limited to the portion related to item (i)) apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 17 apply mutatis mutandis to those to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 18 apply mutatis mutandis to the cases to be specified by Ordinance of the Competent Ministry as prescribed in Article 133, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 21 apply mutatis mutandis to the request prescribed in Article 151, paragraph (2), item (i) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 22 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 23, paragraph (1) apply mutatis mutandis to the notice prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, the provisions of Article 23, paragraph (2) apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 151, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act, and the provisions of Article 24 apply mutatis mutandis to those to be specified by Ordinance of the Competent Ministry as prescribed in Article 152, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 239, paragraph (1) of the Act. In this case, the terms listed the middle column of the following table, found in the provisions listed in the left column of said table, are deemed to be replaced with the terms listed in the right column of said table.

第十五条第一号及び第十六条第一号 Article 15, item (i) and Article 16, item (i)	会社の成立後 after the formation of a company	優先出資の発行後 after the issuance of preferred equity investments
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第十六条第一号 Article 16, item (i)	株主名簿 shareholder registry	優先出資社員名簿 preferred equity partner registry
第十八条第二号 Article 18, item (ii)	株券発行会社（会社法第百十七条第六項に規定する株券発行会社をいう。）が株券を発行する旨の定款の定めを廃止した日 the date a company issuing share certificates (a company issuing share certificates as prescribed in Article 117, paragraph (6) of the Companies Act) abolished the provisions of its articles of incorporation to the effect that share certificates are to be issued	法第二百三十九条において読み替えて準用する法第百三十一条第一項第一号の一定の日 a certain date set forth in Article 131, paragraph (1), item (i) of the Act as applied mutatis mutandis pursuant to Article 239 of the Act following the deemed replacement of terms
	廃止の日 the date of abolishment	一定の日 a certain date
第二十一条 Article 21	数 number	口数 number of units
第二十二条 Article 22	登録株式質権者 registered pledgee of shares	登録優先出資質権者 registered pledgee of preferred equity investments
第二十三条第二項 Article 23, paragraph (2)	会社法 Companies Act	資産の流動化に関する法律第二十八条第三項において読み替えて準用する会社法 Companies Act as applied mutatis mutandis pursuant to Article 28, paragraph (3) of the Act on Securitization of Assets following the deemed replacement of terms

(特別口座開設等請求の添付書面)

(Documents to Be Attached to a Demand to Open a Special Account)

第四十八条の二 法第二百三十九条において読み替えて準用する法第百五十九条第二項に規定する主務省令で定める書類は、法第二百三十九条において読み替えて準用する法第百五十九条第一項の優先出資証券に係る除権決定の正本又は謄本とする。

Article 48-2 The documents to be specified by Ordinance of the Competent Ministry as prescribed in Article 159, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 239 of the Act following the deemed replacement of terms are an authenticated copy or a transcript of the decision

for invalidation related to a preferred equity investment certificate as set forth in Article 159, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 239 of the Act following the deemed replacement of terms.

(新投資口予約権に関する新株予約権に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Share Options to Investment Equity Subscription Right)

第四十八条の三 第二十七条の規定は法第二百四十七条の三第一項において準用する法第百六十六条第一項第九号に規定する主務省令で定める事項について、第三十条（第三号に係る部分に限る。）の規定は法第二百四十七条の三第一項において準用する法第百六十七条第一項に規定する新投資口予約権者又は質権者となるべき者として主務省令で定めるものについて、第三十一条（第三号に係る部分に限る。）の規定は法第二百四十七条の三第一項において準用する法第百六十七条第一項第四号に規定する主務省令で定める事項について、第三十二条（第三号に係る部分に限る。）の規定は法第二百四十七条の三第一項において準用する法第百六十九条第二項に規定する主務省令で定める者について、第三十三条の規定は法第二百四十七条の三第一項において準用する法第百六十九条第二項に規定する主務省令で定めるものについて、第三十四条の規定は法第二百四十七条の三第一項において準用する法第百六十九条第二項に規定する主務省令で定める場合について、それぞれ準用する。この場合において、次の表の上欄に掲げる規定中同表下欄に掲げる字句は、それぞれ同表下欄に掲げる字句と読み替えるものとする。

Article 48-3 The provisions of Article 27 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 166, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, the provisions of Article 30 (limited to the portion related to item (iii)) apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as the party who is an investment equity subscription right holder or pledgee as prescribed in Article 167, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, the provisions of Article 31 (limited to the portion related to item (iii)) apply mutatis mutandis to the matter to be specified by Ordinance of the Competent Ministry as prescribed in Article 167, paragraph (1), item (iv) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, the provisions of Article 32 (limited to the portion related to item (iii)) apply mutatis mutandis to the party to be specified by Ordinance of the Competent Ministry as prescribed in Article 169, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, the provisions of Article 33 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 169, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act, and the provisions of

Article 34 apply mutatis mutandis to the cases to be specified by Ordinance of the Competent Ministry as prescribed in Article 169, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act. In this case, the terms listed the middle column of the following table, found in the provisions listed in the left column of said table, are deemed to be replaced with the terms listed in the right column of said table.

第三十条第三号 Article 30, item (iii)	新株予約権無償割当て (会社法第二百七十七条に規定する新株予約権無償割当てをいう。以下同じ。) Allotment of Share Options without Contribution (meaning an Allotment of Share Options without Contribution as prescribed in Article 277 of the Companies Act; the same applies hereinafter)	新投資口予約権無償割当て(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)第八十八条の十三に規定する新投資口予約権無償割当てをいう。以下同じ。) Allotment of Investment Equity Subscription Right without Contribution (meaning an Allotment of Investment Equity Subscription Right without Contribution as prescribed in Article 88-13 of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951); the same applies hereinafter)
	登録株式質権者 registered pledgees	登録投資口質権者 registered pledgees of investment equity
第三十一条第三号 Article 31, item (iii)	新株予約権無償割当て allotment of share options without contribution	新投資口予約権無償割当て Allotment of Investment Equity Subscription Right without Contribution
第三十二条第三号 Article 32, item (iii)	新株予約権無償割当て allotment of share options without contribution	新投資口予約権無償割当て Allotment of Investment Equity Subscription Right without Contribution
	株主名簿 shareholder registry	投資主名簿 investors' registry

(特定目的会社の新優先出資引受権に関する新株予約権に係る規定の準用)
(Application Mutatis Mutandis of Provisions Concerning Share Options to Subscription Rights for New Preferred Equity Investments by a Special Purpose Company)

第四十九条 第二十七条の規定は法第二百四十九条第一項において準用する法第六十六条第一項第九号に規定する主務省令で定める事項について準用する。

Article 49 The provisions of Article 27 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 166, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant

to Article 249, paragraph (1) of the Act.

(特定目的会社の転換特定社債に関する新株予約権付社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds with Share Options to Convertible Specified Corporate Bonds by Special Purpose Company)

第五十条 第三十六条の規定は法第二百五十一条第一項において準用する法第九十五条第一項第九号に規定する主務省令で定める事項について準用する。この場合において、第三十六条中「第三条第一号」とあるのは、「第三条第一号（ト及びリを除く。）」と読み替えるものとする。

Article 50 The provisions of Article 36 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 195, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 251, paragraph (1) of the Act. In this case, the term "Article 3, item (i)" in Article 36 is deemed to be replaced with "Article 3, item (i) (excluding (g) and (i))."

(特定目的会社の新優先出資引受権付特定社債に関する新株予約権付社債に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Corporate Bonds with Share Options to Specified Corporate Bonds with Subscription Rights for New Preferred Equity Investments by a Special Purpose Company)

第五十一条 第三十六条の規定は法第二百五十四条第一項において準用する法第九十五条第一項第九号に規定する主務省令で定める事項について、第四十四条の規定は法第二百五十四条第一項において準用する法第二百二条第三項第三号及び第二百三条第三項第四号に規定する主務省令で定める事項について、それぞれ準用する。この場合において、第三十六条及び第四十四条中「第三条第一号」とあるのは、「第三条第一号（ト及びリを除く。）」と読み替えるものとする。

Article 51 The provisions of Article 36 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 195, paragraph (1), item (ix) of the Act as applied mutatis mutandis pursuant to Article 254, paragraph (1) of the Act, and the provisions of Article 44 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 202, paragraph (3), item (iii) and Article 203, paragraph (3), item (iv) of the Act as applied mutatis mutandis pursuant to Article 254, paragraph (1) of the Act. In this case, the term "Article 3, item (i)" in Article 36 and Article 44 is deemed to be replaced with "Article 3, item (i) (excluding (g) and (i))."

第七章 組織変更等に係る振替

Chapter VII Book-Entry Transfer Resulting from Entity Conversion

(新設合併消滅銀行の株主に対して新設合併設立銀行の振替株式を交付しようとするときに関する株式に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares When Book-Entry Transfer Shares of a Bank Established by a Consolidation-Type Merger Are Delivered to Shareholders of a Bank Dissolved in a Consolidation-Type Merger)

第五十二条 第十九条の規定は、法第二百五十六条第一項において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 52 The provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (1) of the Act.

(吸収合併消滅協同組織金融機関等の優先出資者に対して吸収合併存続銀行等の振替株式を交付しようとするときに関する株式に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares When Book-Entry Transfer Shares of a Surviving Bank in an Absorption-Type Merger Are Delivered to Preferred Equity Investors of a Cooperative Structured Financial Institution Dissolved in an Absorption-Type Merger)

第五十三条 第十九条の規定は、法第二百五十六条第二項において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 53 The provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (2) of the Act.

(吸収合併消滅銀行等の株主に対して吸収合併存続信用金庫等の振替優先出資を交付しようとするときに関する株式に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares When Book-Entry Transfer Preferred Equity Investments of a Surviving Shinkin Bank in an Absorption-Type Merger Are Delivered to Shareholders of a Bank Dissolved in an Absorption-Type Merger)

第五十四条 第十九条の規定は、法第二百五十六条第三項において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 54 The provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (3) of the Act.

(吸収合併消滅協同組織金融機関等の優先出資者に対して吸収合併存続協同組織金融

機関等の振替優先出資を交付しようとするときに係る規定の準用)
(Application Mutatis Mutandis of Provisions Concerning Shares When Book-Entry Transfer Preferred Equity Investments of a Surviving Cooperative Structured Financial Institution in an Absorption-Type Merger Are Delivered to Preferred Equity Investors of a Cooperative Structured Financial Institution Dissolved in an Absorption-Type Merger)

第五十五条 第十九条の規定は、法第二百五十六条第四項において準用する法第三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 55 The provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 256, paragraph (4) of the Act.

(金融機関の合併及び転換に関する法律第四条第三号の規定による転換をする協同組織金融機関の優先出資者に対して振替株式を交付しようとするときに係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares When Book-Entry Transfer Shares Are Delivered to Preferred Equity Investors of a Cooperative Structured Financial Institution That Executes a Conversion Pursuant to the Provisions of Article 4, Item (iii) of the Act on Financial Institutions' Merger and Conversion)

第五十六条 第十九条の規定は、法第二百六十二条第一項において準用する法第三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 56 The provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 262, paragraph (1) of the Act.

(金融機関の合併及び転換に関する法律第四条第二号の規定による転換をする普通銀行の株主に対して振替優先出資を交付しようとするときに係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares When Book-Entry Transfer Preferred Equity Investments Are Delivered to Shareholders of an Ordinary Bank That Executes a Conversion Pursuant to the Provisions of Article 4, Item (ii) of the Act on Financial Institutions' Merger and Conversion)

第五十七条 第十九条の規定は、法第二百六十二条第三項において準用する法第三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 57 The provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant

to Article 262, paragraph (3) of the Act.

(保険会社である新設合併消滅株式会社の株主に対して新設合併設立会社の振替株式を交付しようとするときに関する株式に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares When Book-Entry Transfer Shares of a Company Incorporated Through a Consolidation-Type Merger Are Delivered to Shareholders of an Insurance Company Dissolved in a Consolidation-Type Merger)

第五十八条 第十九条の規定は、法第二百六十三条において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 58 The provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 263 of the Act.

(新設合併消滅株式会社金融商品取引所の株主に対して新設合併設立会社金融商品取引所の振替株式を交付しようとするときに関する株式に係る規定の準用)

(Application Mutatis Mutandis of Provisions Concerning Shares When Book-Entry Transfer Shares of a Financial Instruments Exchange Established by a Consolidation-Type Merger Are Delivered to Shareholders of an Incorporated Financial Instruments Exchange Dissolved in a Consolidation-Type Merger)

第五十九条 第十九条の規定は、法第二百七十条において準用する法第百三十八条第一項第七号に規定する主務省令で定める事項について準用する。

Article 59 The provisions of Article 19 apply mutatis mutandis to the matters to be specified by Ordinance of the Competent Ministry as prescribed in Article 138, paragraph (1), item (vii) of the Act as applied mutatis mutandis pursuant to Article 270 of the Act.

第八章 雑則

Chapter VIII Miscellaneous Provisions

(電磁的方法による提供)

(Provision by Electronic or Magnetic Means)

第六十条 社債、株式等の振替に関する法律施行令（平成十四年政令第三百六十二号。以下「令」という。）第十四条第二号（令第十六条、第十七条、第十九条、第二十一条及び第二十三条から第二十七条までにおいて準用する場合を含む。）に規定する内閣府令・法務省令で定める電磁的方法は、振替機関の使用に係る電子計算機と加入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使用する方法であつて、当該電気通信回線を通じて情報が送信され、当該加入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情報が記録されるもののうち、当該振替機関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情報の内容を電気通信回線

を通じて当該加入者の閲覧に供し、当該加入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情報を記録する方法とする。

Article 60 (1) The electronic or magnetic means to be specified by a Cabinet Office Ordinance or an Ordinance of the Ministry of Justice as prescribed in Article 14, item (ii) of the Order for Enforcement of the Act on Book-Entry of Corporate Bonds, Shares (Cabinet Order No. 362 of 2002; hereinafter referred to as the "Order") (including cases where applied mutatis mutandis pursuant to Article 16, Article 17, Article 19, Article 21 and Articles 23 to 27 of the Order) is a means whereby an electronic data processing system is used to connect a computer used by a Book-Entry Transfer Institution and a computer used by a Participant via a telecommunications line that, among those in which information is transmitted and recorded in a file on the computer used by a Participant, is a means of making the contents of information recorded in a file on the computer used by the Book-Entry Transfer Institution available to the Participant for inspection via a telecommunications line, and of recording such information in a file on the computer used by the Participant.

2 令第十四条第三号（令第十六条、第十七条、第十九条、第二十一条及び第二十三条から第二十七条までにおいて準用する場合を含む。）、第四十一条（令第六十条、第六十二条及び第六十四条において準用する場合を含む。）、第五十条（令第六十五条の二及び第六十六条において準用する場合を含む。）及び第五十九条（令第六十七条及び第六十九条において準用する場合を含む。）に規定する内閣府令・法務省令で定める電磁的方法は、振替機関の使用に係る電子計算機と情報の提供を受ける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使用する方法であって、当該電気通信回線を通じて情報が送信され、当該情報の提供を受ける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情報が記録されるもののうち、当該振替機関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情報の内容を電気通信回線を通じて当該情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける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情報を記録する方法であって、インターネットに接続された自動公衆送信装置（著作権法（昭和四十五年法律第四十八号）第二条第一項第九号の五イに規定する自動公衆送信装置をいう。）を使用する方法とする。

(2) The electronic or magnetic means to be specified by a Cabinet Office Ordinance or an Ordinance of the Ministry of Justice as prescribed in Article 14, item (iii) (including cases where applied mutatis mutandis pursuant to Article 16, Article 17, Article 19, Article 21, and Article 23 to Article 27 of the Order), Article 41 (including cases where applied mutatis mutandis pursuant to Article 60, Article 62 and Article 64 of the Order), Article 50 (including cases where applied mutatis mutandis pursuant to Article 65-2 and Article 66 of the Order) and Article 59 (including cases where applied mutatis mutandis pursuant to Article 67 and Article 69 of the Order) of the Order is a means whereby an electronic data processing system is used to connect a computer

used by a Book-Entry Transfer Institution and a computer used by a recipient of information via a telecommunications line that, among means whereby information is transmitted and recorded in a file on the computer used by a recipient of information, is a means of making the contents of information recorded in a file on the computer used by the Book-Entry Transfer Institution available to the recipient of information for inspection, and of recording such information in a file on the computer used by the recipient of information, through the use of an automatic public transmission server (meaning an automatic public transmission server as prescribed in Article 2, paragraph (1), item (ix)-5, (a) of the Copyright Act (Act No. 48 of 1970)) that is connected to the Internet.

3 前二項に規定する方法は、加入者又は情報の提供を受ける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 means described in the preceding two paragraphs must allow a Participant or recipient of information to prepare a written document by outputting the information recorded on the file.

(振替口座簿の記載又は記録事項の証明を請求することができる利害関係者)
(Interested Persons Who May Request Certification of Matters Described or Recorded in a Book-Entry Transfer Account Registry)

第六十一条 令第八十四条に規定する内閣府令・法務省令で定めるものは、次に掲げるものとする。

Article 61 The persons to be specified by Cabinet Office Ordinance or an Ordinance of the Ministry of Justice as prescribed in Article 84 of the Order are the following:

一 当該口座を自己の口座とする加入者の相続人その他の一般承継人

(i) the heir or other general successor of the Participant who holds such account as its own account;

二 当該口座に記載又は記録がされている振替受益権、振替株式、振替投資口、法第二百三十四条第一項に規定する振替優先出資又は法第二百三十七条第一項に規定する振替優先出資（以下この条において「振替株式等」という。）の発行者（当該発行者が、当該振替株式等に係る事項のみに関する法第二百七十七条の規定による請求（以下この条において「情報提供請求」という。）をする場合に限る。）

(ii) the issuer of Book-Entry Transfer Beneficial Interests, Book-Entry Transfer Shares, Book-Entry Transfer Investment Equity, book-entry transfer preferred equity investments prescribed in Article 234, paragraph (1) of the Act or book-entry transfer preferred equity investments prescribed in Article 237, paragraph (1) of the Act (hereinafter referred to as "Book-Entry Transfer Shares, etc." in this Article), which are described or recorded in such account (limited to cases in which such issuer makes a request (hereinafter referred to as a "request for information" in this Article))

pursuant to the provisions of Article 277 of the Act exclusively with regard to matters related to such Book-Entry Transfer Shares, etc.);

三 法第二百二十七条の八第二項の取得者等（当該取得者等が、同項の加入者の口座に記載若しくは記録がされた受益権に係る受益証券又は当該受益権を取得し、若しくは当該受益権を目的とする質権の設定を受けたことを証する書面を提出して、同項の加入者の氏名又は名称及び住所並びに当該振替受益権の数のみに関する情報提供請求をする場合に限る。）

(iii) the acquirer, etc. set forth in Article 127-8, paragraph (2) of the Act (limited to cases in which such acquirer, etc. makes a request for the provision of information exclusively regarding the name and address of the Participant set forth in the same paragraph and the number of such Book-Entry Transfer Beneficial Interests by submitting a document certifying that the acquirer, etc. has acquired such beneficial interests or beneficiary certificates related to beneficial interests described or recorded in the account of the Participant set forth in the same paragraph or that a pledge has been created on such beneficial interests for the acquirer, etc.);

四 法第三百三十三条第二項（法第二百二十八条第一項、第二百三十五条第一項及び第二百三十九条第一項において準用する場合を含む。以下この号において同じ。）の取得者等（当該取得者等が、法第三百三十三条第二項の加入者の口座に記載若しくは記録がされた株式、投資口、法第二条第一項第十六号に規定する優先出資若しくは同項第十七号に規定する優先出資（以下この条において「株式等」という。）に係る株券、投資証券、法第二百三十四条第一項に規定する優先出資証券若しくは法第二百三十八条第一項に規定する優先出資証券又は当該株式等を取得し、若しくは当該株式等を目的とする質権の設定を受けたことを証する書面を提出して、法第三百三十三条第二項の加入者の氏名又は名称及び住所並びに当該振替株式等の数又は口数のみに関する情報提供請求をする場合に限る。）

(iv) the acquirer, etc. set forth in Article 133, paragraph (2) of the Act (including cases where applied mutatis mutandis pursuant to Article 228, paragraph (1), Article 235, paragraph (1) and Article 239, paragraph (1) of the Act; hereinafter the same applies in this item) (limited to cases in which such acquirer, etc. makes a request for information exclusively with regard to the name and address of the Participant set forth in Article 133, paragraph (2) of the Act and the number or number of units of such Book-Entry Transfer Shares, etc. by submitting a document certifying that it has acquired share certificates, investment securities, preferred equity investment certificates as prescribed in Article 234, paragraph (1) of the Act or preferred equity investment certificates as prescribed in Article 238, paragraph (1) of the Act related to shares, investment equity, preferred equity investments prescribed in Article 2, paragraph (1), item (xvi) of the Act or preferred equity investments prescribed in item (xvii) of the same paragraph (hereinafter referred to as "shares, etc." in this Article) described

or recorded in the account of the Participant as set forth in Article 133, paragraph (2) of the Act or such shares, etc., or that a pledge has been created on such shares, etc. for the acquirer, etc.);

五 当該口座の質権欄に記載又は記録がされている振替株式等の株主、投資主、優先出資者又は優先出資社員（以下この号において「株主等」という。）（当該株主等が、当該株主等についての当該振替株式等に係る事項のみに関する情報提供請求をする場合に限る。）

(v) the shareholder, investor, preferred equity investor or preferred equity partner (hereinafter referred to as a "shareholder, etc." in this item) of Book-Entry Transfer Shares, etc. described or recorded in the Pledge Column of such account (limited to cases in which such shareholder, etc. makes a request for the provision of information exclusively with regard to matters related to such Book-Entry Transfer Shares, etc. of such shareholder, etc.);

六 当該口座の保有欄に記載又は記録がされている振替株式等の特別株主、特別投資主、特別優先出資者又は特別優先出資社員（以下この号において「特別株主等」という。）（当該特別株主等が、当該特別株主等について法第一百五十一条第二項第一号に規定する申出がされた振替株式等に係る事項のみに関する情報提供請求をする場合に限る。）

(vi) the special shareholder, special investor, special preferred equity investor or special preferred equity partner (hereinafter referred to as a "special shareholder, etc." in this item) of Book-Entry Transfer Shares, etc. described or recorded in the Ownership Column of such account (limited to cases in which such special shareholder, etc. makes a request for the provision of information exclusively with regard to matters related to such Book-Entry Transfer Shares, etc. in relation to which a request prescribed in Article 151, paragraph (2), item (i) of the Act has been made for such special shareholder, etc.).

（特定個人情報の提供）

(Provision of Specific Personal Information)

第六十二条 振替機関又は口座管理機関は、株式の振替を行うための口座を開設した場合その他の特定個人情報（行政手続における特定の個人を識別するための番号の利用等に関する法律（平成二十五年法律第二十七号）第二条第八項に規定する特定個人情報をいう。以下この条において同じ。）の提供を行うことが必要であると認められる場合として金融庁長官が定める場合には、当該振替機関又は当該口座管理機関の上位機関である振替機関の業務規程（これらの振替機関が法第九条第一項ただし書の承認を受けた業務を営む場合には、当該業務の運営に関する規則を含む。）の定めるところにより、社債等の発行者（これに準ずる者として行政手続における特定の個人を識別するための番号の利用等に関する法律施行令（平成二十六年政令第百五十五号）第二十四条各号に掲げる者を含む。）又は他の振替機関等に対し、当該振替機関又は当該口座管理機関の加入者の特定個人情報（金融庁長官が定めるものに限る。）を提供

するものとする。

Article 62 When a Book-Entry Transfer Institution or an Account Management Institution establishes an account for book-entry transfer of shares, or in other cases specified by the Commissioner of the Financial Services Agency as cases in which the provision of Specific Personal Information (meaning Specific Personal Information as prescribed in Article 2, paragraph (8) of the Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure (Act No. 27 of 2013); hereinafter the same applies in this Article)) is found to be necessary, it is to provide the Specific Personal Information on participants of said Book-Entry Transfer Institution or Account Management Institution (limited to information specified by the Commissioner of the Financial Services Agency) to the issuer of corporate bonds, etc. (including the persons listed in the items under Article 24 of the Order for Enforcement of the Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure (Cabinet Order No. 155 of 2014) as those equivalent to such issuer) or other Book-Entry Transfer Institution, etc., in accordance with the provisions of the operational rules of a Book-Entry Transfer Institution which is the Superior Institution of said Book-Entry Transfer Institution or Account Management Institution (including rules on operation of the relevant business, if these Book-Entry Transfer Institutions are engaged in the business approved under the proviso to Article 9, paragraph (1) of the Act).