

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

(平成五年三月三日大蔵省令第二十二号)  
(Ministry of Finance Order No. 22 of March 3, 1993)

証券取引法（昭和二十三年法律第二十五号）第四条第一項第三号及び第五項並びに第六項、第五条第一項及び第四項、第七条、第十三条第一項から第四項まで、第十五条第二項、第二十三条の十三第一項及び第三項、第二十三条の十四第一項及び第二項、第二十四条第四項において準用する同条第一項及び第二項、同条第四項及び第五項、第二十四条の五第二項において準用する同条第一項、同条第三項、第二十五条第一項及び第二項並びに証券取引法施行令（昭和四十年政令第三百二十一号）第四条第四項において準用する同条第一項及び第三項、同条第二項第三号及び第三項の規定に基づき、並びに同法を実施するため、外国投資信託証券の発行者の内容等の開示に関する省令（昭和四十七年大蔵省令第七十八号）の全部を改正する省令を次のように定める。

Pursuant to the provisions of Article 4, paragraph (1), item (iii), Article 4, paragraphs (5) and (6), Article 5, paragraphs (1) and (4), Article 7, Article 13, paragraphs (1) through (4), Article 15, paragraph (2), Article 23-13, paragraphs (1) and (3), Article 23-14, paragraphs (1) and (2), Article 24, paragraphs (1) and (2) as applied mutatis mutandis pursuant to paragraph (4) of that Article, Article 24, paragraphs (4) and (5), Article 24-5, paragraph (1) as applied mutatis mutandis pursuant to paragraph (2) of that Article, Article 24-5, paragraph (3), Article 25, paragraphs (1) and (2) of the Securities and Exchange Act (Act No. 25 of 1948), and pursuant to the provisions of Article 4, paragraphs (1) and (3) as applied mutatis mutandis pursuant to paragraph (4) of that Article, Article 4, paragraph (2), item (iii) and Article 4, paragraph (3) of the Order for Enforcement of the Securities and Exchange Act (Cabinet Order No. 321 of 1965), and for the purpose of enforcement of that Act, a Ministerial Order for fully amending the Ministerial Order on Disclosure of Information of Issuers of Foreign Investment Trust Securities (Ministry of Finance Order No. 78 of 1972) is enacted as follows.

(定義)

(Definitions)

第一条 この府令（第九号の四に掲げる用語にあつては、次条第二号ロを除く。）において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

Article 1 In this Cabinet Office Order (excluding item (ii), (b) of the following Article with regard to the terms set forth in item (ix)-4), the meanings of the terms set forth in the following items are as prescribed respectively in those

items:

一 特定有価証券 金融商品取引法（昭和二十三年法律第二十五号。以下「法」という。）第五条第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する特定有価証券をいう。

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

二 投資信託証券 次号及び第二号の三に掲げる有価証券をいう。

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

二の二 内国投資信託証券 次に掲げるものをいう。

(ii)-2 Domestic Investment Trust Securities: those set forth as follows:

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

(a) Domestic Investment Trust Beneficiary Certificates (meaning the beneficiary certificates of an investment trust set forth in Article 2, paragraph (1), item (x) of the Act; the same applies hereinafter); and

ロ 内国投資証券（法第二条第一項第十一号に掲げる投資証券、新投資口予約権証券（以下「新投資口予約権証券」という。）及び投資法人債券（以下「投資法人債券」という。）をいう。以下同じ。）

(b) Domestic Investment Securities (meaning the investment securities, investment equity subscription rights certificates (hereinafter referred to as "Investment Equity Subscription Rights Certificates"), and investment corporation bond certificates (hereinafter referred to as "Investment Corporation Bond Certificates") set forth in Article 2, paragraph (1), item (xi) of the Act; the same applies hereinafter);

二の三 外国投資信託証券 次に掲げるものをいう。

(ii)-3 Foreign Investment Trust Securities: those set forth as follows:

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

(a) Foreign Investment Trust Beneficiary Certificates (meaning the beneficiary certificates of a foreign investment trust set forth in Article 2, paragraph (1), item (x) of the Act; the same applies hereinafter); and

ロ 外国投資証券（法第二条第一項第十一号に掲げる外国投資証券をいう。以下同じ。）

(b) Foreign Investment Securities (meaning the foreign investment securities set forth in Article 2, paragraph (1), item (xi) of the Act; the same applies hereinafter);

三 資産流動化証券 次に掲げるものをいう。

(iii) Asset Backed Securities: those set forth as follows:

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

(a) Domestic Asset Backed Securities (Regulated Domestic Asset Backed Securities, a Specified Promissory Note as defined in Article 2, paragraph (10) of the Act on Securitization of Assets (Act No. 105 of 1998; hereinafter referred to as the "Asset Securitization Act"), and the securities set forth in Article 8, item (ii); the same applies hereinafter); and

ロ 外国資産流動化証券（第八条第四号に掲げる有価証券をいう。以下同じ。）

(b) Foreign Asset Backed Securities (meaning the securities set forth in Article 8, item (iv); the same applies hereinafter);

三の二 特定内国資産流動化証券 法第二条第一項第四号及び第八号に掲げる有価証券をいう。

(iii)-2 Regulated Domestic Asset Backed Securities: the securities set forth in Article 2, paragraph (1), items (iv) and (viii) of the Act;

三の三 特定外国資産流動化証券 法第二条第一項第十七号に掲げる有価証券のうち、同項第四号及び第八号に掲げる有価証券の性質を有するものをいう。

(iii)-3 Regulated Foreign Asset Backed Securities: the securities set forth in Article 2, paragraph (1), item (xvii) of the Act that have the nature of the securities set forth in items (iv) and (viii) of that paragraph;

三の四 資産信託流動化受益証券 次に掲げるものをいう。

(iii)-4 Beneficiary Certificates Backed by Assets in Trust: those set forth as follows:

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

(a) Domestic Beneficiary Certificates Backed by Assets in Trust (meaning the securities set forth in Article 2, paragraph (1), item (xiii) of the Act; the same applies hereinafter); and

ロ 外国資産信託流動化受益証券（法第二条第一項第十七号に掲げる有価証券のうち、同項第十三号に掲げる有価証券の性質を有するものをいう。以下同じ。）

(b) Foreign Beneficiary Certificates Backed by Assets in Trust (meaning the securities set forth in Article 2, paragraph (1), item (xvii) of the Act that have the nature of the securities set forth in item (xiii) of that paragraph; the same applies hereinafter);

四 信託受益証券 次に掲げるものをいう。

(iv) Trust Beneficiary Certificates: those set forth as follows:

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

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

and

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

(b) Foreign Trust Beneficiary Certificates (meaning the securities set forth in Article 2, paragraph (1), item (xvii) of the Act that have the nature of the Securities set forth in item (xiv) of that paragraph; the same applies hereinafter);

四の二 信託社債券 次に掲げるものをいう。

(iv)-2 Trust Corporate Bond Certificates: those set forth as follows:

イ 内国信託社債券（第八条第一号に掲げるものをいう。以下同じ。）

(a) Domestic Trust Corporate Bond Certificates (meaning those set forth in Article 8, item (i); the same applies hereinafter); and

ロ 外国信託社債券（第八条第三号に掲げるものをいう。以下同じ。）

(b) Foreign Trust Corporate Bond Certificates (meaning those set forth in Article 8, item (iii); the same applies hereinafter);

四の三 抵当証券等 次に掲げるものをいう。

(iv)-3 Mortgage Securities, etc.: those set forth as follows:

イ 内国抵当証券（法第二条第一項第十六号に掲げる有価証券をいう。以下同じ。）

(a) Domestic Mortgage Securities (meaning the securities set forth in Article 2, paragraph (1), item (xvi) of the Act; the same applies hereinafter); and

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

(b) Foreign Mortgage Securities (meaning the securities set forth in Article 2, paragraph (1), item (xvii) of the Act that have the nature of the securities set forth in item (xvi) of that paragraph; the same applies hereinafter);

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

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

五 信託受益権 次に掲げるものをいう。

(v) Trust Beneficial Interests: those set forth as follows:

イ 内国信託受益権（法第二条第二項第一号に掲げる権利のうち法第三条第三号ロに掲げる権利に該当するものをいう。以下同じ。）

(a) Domestic Trust Beneficial Interests (meaning the rights set forth in Article 2, paragraph (2), item (i) of the Act that qualify as the rights set forth in Article 3, item (iii), (b) of the Act; the same applies hereinafter); and

ロ 外国信託受益権（法第二条第二項第二号に掲げる権利のうち法第三条第三号ロに掲げる権利に該当するものをいう。以下同じ。）

(b) Foreign Trust Beneficial Interests (meaning the rights set forth in Article

- 2, paragraph (2), item (ii) of the Act that qualify as the rights set forth in Article 3, item (iii), (b) of the Act; the same applies hereinafter);
- 五の二 内国所有価証券投資事業権利等 法第二条第二項第三号及び第五号に掲げる権利のうち法第三条第三号イ又はロに権利に該当するものをいう。
- (v)-2 Domestic Rights in Securities Investment Business, etc.: the rights set forth in Article 2, paragraph (2), items (iii) and (v) of the Act that qualify as the rights set forth in Article 3, item (iii), (a) or (b) of the Act;
- 五の三 外国所有価証券投資事業権利等 法第二条第二項第四号及び第六号に掲げる権利のうち法第三条第三号イ又はロに掲げる権利に該当するものをいう。
- (v)-3 Foreign Rights in Securities Investment Business, etc.: the rights set forth in Article 2, paragraph (2), items (iv) and (vi) of the Act that qualify as the rights set forth in Article 3, item (iii), (a) or (b) of the Act;
- 六 特定所有価証券信託受益証券 金融商品取引法施行令（昭和四十年政令第三百二十一号。以下「令」という。）第二条の十三第六号及び第八条第六号に掲げる所有価証券をいう。
- (vi) Beneficiary Certificates of Regulated Securities in Trust: the securities set forth in Article 2-13, item (vi) and Article 8, item (vi) of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order");
- 六の二 特定預託証券 第八条第七号に掲げる所有価証券をいう。
- (vi)-2 Specified Depository Receipts: the securities set forth in Article 8, item (vii);
- 七 内国特定所有価証券 第二号の二、第三号イ、第三号の二、第三号の四イ、第四号イ、第四号の二イ、第四号の三イ、第五号イ及び第五号の二に掲げる所有価証券並びに第六号及び第六号の二に掲げる所有価証券（内国法人が発行者であるものに限る。）をいう。
- (vii) Domestic Regulated Securities: the securities set forth in item (ii)-2, item (iii), (a), item (iii)-2, item (iii)-4, (a), item (iv), (a), item (iv)-2, (a), item (iv)-3, (a), item (v), (a), and item (v)-2, and the securities set forth in items (vi) and (vi)-2 (limited to those whose Issuer is a domestic corporation);
- 八 外国特定所有価証券 第二号の三、第三号ロ、第三号の三、第三号の四ロ、第四号ロ、第四号の二ロ、第四号の三ロ、第四号の四、第五号ロ及び第五号の三に掲げる所有価証券並びに第六号及び第六号の二に掲げる所有価証券（外国の者が発行者であるものに限る。）をいう。
- (viii) Foreign Regulated Securities: the securities set forth in item (ii)-3, item (iii), (b), item (iii)-3, item (iii)-4, (b), item (iv), (b), item (iv)-2, (b), item (iv)-3, (b), item (iv)-4, item (v), (b), and item (v)-3, and the securities set forth in items (vi) and (vi)-2 (limited to those whose Issuer is a foreign person);
- 九 ファンド 投資信託証券の発行者が当該投資信託証券の所有者のために主として所有価証券、不動産その他の特定資産（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第一項に規定する特定資産をいう。）に対する投

資として運用する財産をいう。

(ix) Fund: properties which an Issuer of Investment Trust Securities invests for owners of the Investment Trust Securities mainly in securities, real properties, and other Specified Assets (meaning Specified Assets as prescribed in Article 2, paragraph (1) of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951));

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

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

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

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

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

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

九の五 組合等財産 内国有価証券投資事業権利等又は外国有価証券投資事業権利等の発行者が当該内国有価証券投資事業権利等又は当該外国有価証券投資事業権利等に係る事業のために管理、運用又は処分する財産をいう。

(ix)-5 Property under Partnership, etc.: properties that are managed, invested, or disposed of by an Issuer of Domestic Rights in Securities Investment Business, etc. or Foreign Rights in Securities Investment Business, etc. for the purpose of the business relating to the Domestic Rights in Securities Investment Business, etc. or Foreign Rights in Securities Investment Business, etc.;

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

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

十一 有価証券の募集 法第二条第三項に規定する有価証券の募集及び法第二条の二第四項に規定する特定組織再編成発行手続をいう。

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

十二 有価証券の売出し 法第二条第四項に規定する有価証券の売出し、法第四条第二項に規定する適格機関投資家取得有価証券一般勧誘（法第二条第四項に規定する有価証券の売出しに該当するものを除く。）、法第四条第三項に規定する特定投資家等取得有価証券一般勧誘（法第二条第四項に規定する有価証券の売出しに該当するものを除く。第四条の四において同じ。）及び法第二条の二第五項に規定する特定組織再編成交付手続をいう。

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

十三 発行者 法第二条第五項に規定する発行者をいう。

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

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

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

十五 目論見書 法第二条第十項に規定する目論見書であって特定有価証券に係るものをいう。

(xv) Prospectus: a Prospectus as defined in Article 2, paragraph (10) of the Act which pertains to Regulated Securities;

十六 有価証券通知書 法第四条第六項に規定する通知書であって特定有価証券に係るものをいう。

(xvi) Written Notice of Securities: a written notice as prescribed in Article 4, paragraph (6) of the Act which pertains to Regulated Securities;

十七 有価証券届出書 法第五条第五項（法第二十七条において準用する場合を含む。以下同じ。）において準用する法第五条第一項の規定による届出書をいう。

(xvii) Securities Registration Statement: a statement under Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to

Article 27 of the Act; the same applies hereinafter);

十七の二 外国会社届出書 法第五条第八項（法第二十七条において準用する場合を含む。）に規定する外国会社届出書であって特定有価証券に係るものをいう。

(xvii)-2 Foreign Company Statement: a foreign company statement as prescribed in Article 5, paragraph (8) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) which pertains to Regulated Securities;

十七の三 募集事項等記載書面 法第五条第十項（法第二十七条において準用する場合を含む。）に規定する募集事項等記載書面をいう。

(xvii)-3 Documents Containing Matters Related to Public Offering, etc.:

documents containing matters related to public offering, etc. as prescribed in Article 5, paragraph (10) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act);

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

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

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

(xix) Temporary Notifiable Prospectus: among the Prospectuses under Article 13, paragraph (1) of the Act, a Prospectus used with regard to a Public Offering or Secondary Distribution of Regulated Securities pertaining to the Prospectus before the day on which the notification under Article 4, paragraphs (1) through (3) of the Act comes into effect;

十九の二 発行登録目論見書 法第二十三条の十二第二項（法第二十七条において準用する場合を含む。以下同じ。）において準用する法第十三条第一項の規定による目論見書のうち、発行登録書又は訂正発行登録書に記載すべき内容を記載したもの（次号に掲げる目論見書を除く。）をいう。

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

十九の三 発行登録仮目論見書 法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、発行登録書又は訂正発行登録書に記載すべき内容を記載したものであって、かつ、法第二十三条の三第三項（法第二十七条



において準用する場合を含む。)に規定する発行登録が効力を生じる日前において使用するものをいう。

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

十九の四 発行登録追補目論見書 法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、発行登録追補書類に記載すべき内容を記載したものをいう。

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

十九の五 発行登録通知書 法第二十三条の八第四項（法第二十七条において準用する場合を含む。第十八条の八において同じ。）において準用する法第四条第六項の規定による通知書であって特定有価証券に係るものをいう。

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

十九の六 発行登録書 法第二十三条の三第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する発行登録書であって特定有価証券に係るものをいう。

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

十九の七 訂正発行登録書 法第二十三条の四（法第二十七条において準用する場合を含む。第十八条の三において同じ。）に規定する訂正発行登録書であって特定有価証券に係るものをいう。

(xix)-7 Amended Shelf Registration Statements: Amended Shelf Registration Statements as defined in Article 23-4 of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 18-3) which pertains to Regulated Securities;

十九の八 発行登録追補書類 法第二十三条の八第一項（法第二十七条において準用する場合を含む。第十八条の六において同じ。）に規定する発行登録追補書類であ

って特定有価証券に係るものをいう。

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

二十 有価証券報告書 法第二十四条第五項（法第二十七条において準用する場合を含む。以下同じ。）において準用する法第二十四条第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する有価証券報告書をいう。

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

二十の二 外国会社報告書 法第二十四条第八項（法第二十七条において準用する場合を含む。以下同じ。）に規定する外国会社報告書であって特定有価証券に係るものをいう。

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

二十一 半期報告書 法第二十四条の五第三項（法第二十七条において準用する場合を含む。第二十八条において同じ。）において準用する法第二十四条の五第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する半期報告書をいう。

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

二十一の二 外国会社半期報告書 法第二十四条の五第七項（法第二十七条において準用する場合を含む。以下同じ。）に規定する外国会社半期報告書であって特定有価証券に係るものをいう。

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

二十二 臨時報告書 法第二十四条の五第四項（法第二十七条において準用する場合を含む。第二十九条の三第二項において同じ。）に規定する臨時報告書であって特定有価証券に係るものをいう。

(xxii) Extraordinary Report: an Extraordinary Report as defined in Article 24-5, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 29-3, paragraph (2)) which pertains to Regulated Securities;

二十二の二 外国会社臨時報告書 法第二十四条の五第十五項（法第二十七条において準用する場合を含む。第二十九条の二において同じ。）に規定する外国会社臨時報告書であって特定有価証券に係るものをいう。

(xxii)-2 Foreign Company Extraordinary Report: a foreign company extraordinary report prescribed in Article 24-5, paragraph (15) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 29-2) which is related to Regulated Securities;

二十二の三 自己株券買付状況報告書 法第二十四条の六第二項に規定する自己株券買付状況報告書であって特定有価証券に係るものをいう。

(xxii)-3 Report on Repurchase: a report on repurchase prescribed in Article 24-6, paragraph (2) of the Act which pertains to Regulated Securities;

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

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

二十四 金融商品取引業者 法第二条第九項に規定する金融商品取引業者（法第二十八条第八項に規定する有価証券関連業を行う者に限る。）をいう。

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

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

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

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

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

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

(xxvii) Exclusive Solicitation of Offers to Acquire Targeting Professionals:

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

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

(xxviii) Specified Information on Securities, etc.: Specified Information on

Securities, etc. as defined in Article 27-33 of the Act; and

二十九 発行者等情報 法第二十七条の三十四に規定する発行者等情報をいう。

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

(有価証券信託受益証券)

(Beneficiary Certificates of Securities in Trust)

第一条の二 令第二条の三第三号に規定する内閣府令で定める事項は、特定有価証券信託受益証券にあつては、次に掲げる事項とする。

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

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

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

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

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

ロ 特定有価証券に係る受取配当金、利息その他の給付金

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

ハ 社債、株式等の振替に関する法律（平成十三年法律第七十五号。以下「社債等振替法」という。）第二百二十七条の三十二第一項に規定する措置に要する費用に充てるための金銭その他の財産

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

二 当該特定有価証券信託受益証券に係る受託有価証券が同一種類の特定有価証券（特定有価証券の発行者が同一で、金融商品取引法第二条に規定する定義に関する内閣府令（平成五年大蔵省令第十四号。以下「定義府令」という。）第十条の二第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が同一である特定有価証券をいい、次に掲げるすべての要件を満たすものを除く。）であること。

- (ii) that the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust are the same class of Regulated Securities (meaning Regulated Securities of which the Issuers are the same and which have the same matters specified in each of the items of Article 10-2, paragraph (1) of the Cabinet Office Order on Definitions under Article 2 of the Financial Instruments and Exchange Act (Ministry of Finance Order No. 14 of 1993; hereinafter referred to as the "Order on Definitions") according to the category of securities set forth in each respective item and excluding securities that satisfy all of the following requirements):
- イ 受託有価証券の発行者に適用される法令若しくは当該受託有価証券に係る定款、約款、規約、信託契約書若しくは組合契約書若しくはこれらに準ずる書類又は当該発行者の決定により当該受託有価証券に係る受託者が当該受託有価証券の所有者として当該発行者の発行する有価証券の割当てを受ける権利の対象となる有価証券（ロにおいて「割当有価証券」という。）であること。
- (a) that the securities are those through which a trustee pertaining to the Entrusted Securities is entitled to the right to receive the allotment of securities issued by the Issuer as the holder of the Entrusted Securities pursuant to the laws and regulations applied to the Issuer of Entrusted Securities, the articles of incorporation, general conditions, bylaws, a written trust agreement or a written partnership agreement pertaining to the Entrusted Securities, or other documents equivalent thereto, or by the decision of the Issuer (those securities are referred to as the "allotment securities" in (b)); and
- ロ 当該受託有価証券に係る信託の受益者による当該信託の受託者に対する割当有価証券の引受けの申込みの指図に基づき、当該受益者のために当該受託者が信託財産（信託法（平成十八年法律第百八号）第二条第三項に規定する信託財産をいう。）として所有する有価証券であること。
- (b) that based on the instruction given by the beneficiary of the trust pertaining to the Entrusted Securities to the trustee of the trust to apply for subscription of allotment securities, the Beneficiary Certificates of Regulated Securities in Trust are securities which the trustee holds as a trust property (meaning the trust property as prescribed in Article 2, paragraph (3) of the Trust Act (Act No. 108 of 2006)) on behalf of the beneficiary;
- 三 各受益権の内容が、各受託有価証券に係る権利の内容に応じて均等であること。
- (iii) that the content of each beneficial interest is equivalent according to the content of the rights pertaining to each Entrusted Security;
- 四 受益権の内容に含まれる受託有価証券に係る権利の行使手続及び当該受託有価証券の発行者による当該受託有価証券に係る通知、報告その他書類の送付に関する手続の受託者に対する通知方法が規定されていること。
- (iv) that the procedure for exercising rights pertaining to the Entrusted

Securities that are contained in the contents of the beneficial interests, and the method of notifying the trustee of the procedures concerning sending notice, reports, and other documents pertaining to the Entrusted Securities through the Issuer of the Entrusted Securities is prescribed; and  
五 受託有価証券に係る権利の内容と異なる内容の受益権が発行されないこと。  
(v) that a beneficial interest of which the content is different from the content of the rights pertaining to Entrusted Securities is not issued.

(特定現物出資)

(Specified Investment in Kind)

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

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

(法第二章の規定が適用されない信託の受益権)

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

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

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

一 法第四十三条の二の二の規定により財産を金融商品取引業等に関する内閣府令（平成十九年内閣府令第五十二号）第百四十二条の四第一項に定める信託により管理する場合における当該信託の受益権

(i) if property is managed through a trust specified in Article 142-4, paragraph (1) of the Cabinet Office Order on Financial Instruments Business (Cabinet Office Order No. 52 of 2007) pursuant to the provisions of Article 43-2-2 of the Act, the beneficial interests of the trust;

二 法第四十三条の三第一項の規定により金銭その他の保証金を金融商品取引業等に関する内閣府令第百四十三条第一項第一号に定める金銭信託により管理する場合における当該金銭信託の受益権

(ii) if money or any other security deposit is managed through a money trust specified in Article 143, paragraph (1), item (i) of the Cabinet Office Order on Financial Instruments Business pursuant to the provisions of Article 43-3, paragraph (1) of the Act, the beneficial interests of the money trust;

三 定義府令第十六条第一項第十四号の二の規定により金銭を分別して管理するものであって、同号ロに定める金銭信託により管理する場合における当該金銭信託の受益権

(iii) if money is subject to separate management pursuant to the provisions of Article 16, paragraph (1), item (xiv)-2 of the Order on Definitions and is managed through a money trust specified in (b) of that item, the beneficial interests of the money trust; and

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

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

（届出を要しない有価証券の募集又は売出し）

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

第二条 発行者が特定有価証券の発行者である場合における法第四条第一項第五号に規定する発行価額又は売出価額の総額が一億円未満の特定有価証券の募集又は売出しで内閣府令で定めるものは、次に掲げるもの以外の当該募集又は売出しとする。

Article 2 If the Issuer is an Issuer of Regulated Securities, the Public Offering or Secondary Distribution of Regulated Securities with a total issue value or total distribution value of less than 100 million yen, which is specified by Cabinet Office Order, referred to in Article 4, paragraph (1), item (v) of the Act, is a Public Offering or Secondary Distribution of Securities other than those set forth in the following items:

一 募集又は売出しに係る特定有価証券が新投資口予約権証券、外国投資証券（新投資口予約権証券に類するものに限る。以下「外国新投資口予約権証券」という。）、法第二条第一項第八号に掲げる新優先出資引受権を表示する証券（以下この号及び第十一条第一号において「新優先出資引受権証券」という。）又は外国資産流動化証券（新優先出資引受権証券又は同項第九号に掲げる新株予約権証券の性質を有するものに限る。）（以下「新投資口予約権証券等」と総称する。）である場合で、当該新投資口予約権証券等の発行価額又は売出価額の総額に当該新投資口予約権証券等に表示された権利の行使に際して払い込むべき金額の合計額を合算した金額が一億円以上となる場合における当該募集又は売出し

(i) if the Regulated Securities relating to a Public Offering or a Secondary Distribution are Investment Equity Subscription Rights Certificates, Foreign Investment Securities (limited to those similar to Investment Equity Subscription Rights Certificates; hereinafter referred to as "Foreign Investment Equity Subscription Rights Certificates"), securities indicating a

right to subscribe for preferred equity set forth in Article 2, paragraph (1), item (viii) of the Act (hereinafter referred to as "preferred equity subscription warrants" in this item and Article 11, item (i)) or Foreign Asset Backed Securities (limited to those that have the nature of preferred equity subscription warrants or of share option certificates set forth in item (ix) of that paragraph) (hereinafter collectively referred to as "Investment Equity Subscription Rights Certificates, etc."), and the amount obtained by totaling the total issue value or total distribution value of the Investment Equity Subscription Rights Certificates, etc. and the total amount to be paid in on exercise of the rights indicated on the Investment Equity Subscription Rights Certificates, etc. is 100 million yen or more, the Public Offering or Secondary Distribution;

一の二 募集又は売出しに係る特定有価証券の発行価額又は売出価額の総額（当該特定有価証券が新投資口予約権証券等である場合には、当該新投資口予約権証券等の発行価額又は売出価額の総額に当該新投資口予約権証券等に表示された権利の行使に際して払い込むべき金額の合計額を合算した金額。以下この条及び第十一条の三第四項において同じ。）に、当該募集又は売出しを開始する日前一年以内に行われた募集又は売出し（法第四条第一項から第三項までの規定による届出をしたもの及び当該届出前にしたもの並びに発行登録追補書類を提出したもの及び当該提出前にしたものを除く。）に係る当該特定有価証券と同一の種類の有価証券（この条において、特定内国資産流動化証券（令第三十三条の五第二号に規定する転換特定社債券又は令第一条の四第二号ニに規定する新優先出資引受権付特定社債券に限る。）、特定外国資産流動化証券（当該特定内国資産流動化証券の性質を有するものに限る。）、内国資産流動化証券（法第二条第一項第五号に掲げる社債券であって新株予約権を付与されているものに限る。）又は外国資産流動化証券（当該内国資産流動化証券の性質を有するものに限る。）（第十一条第一号の五において「新優先出資引受権付特定社債券等」と総称する。）は、第一条第十号の規定にかかわらず、それぞれ、法第二条第一項第八号に掲げる有価証券、同項第十七号に掲げる有価証券であって同項第八号に掲げる有価証券の性質を有するもの、同項第九号に掲げる有価証券又は同項第十七号に掲げる有価証券であって同項第九号に掲げる有価証券の性質を有するものと同一の種類の有価証券とみなす。）の発行価額又は売出価額の総額を合算した金額が一億円以上となる場合における当該募集又は売出し

(i)-2 if the amount obtained by totaling the total issue value or total distribution value of Regulated Securities relating to a Public Offering or a Secondary Distribution (if the Regulated Securities are Investment Equity Subscription Rights Certificates, etc., the amount obtained by totaling the total issue value or total distribution value of the Investment Equity Subscription Rights Certificates, etc. and the total amount to be paid in on exercise of the rights indicated on the Investment Equity Subscription Rights Certificates, etc.; hereinafter the same applies in this Article and Article 11-3, paragraph (4)) and the total issue value or total distribution value of the



same class of securities (in this Article, Regulated Domestic Asset Backed Securities (limited to the convertible specified corporate bond certificates prescribed in Article 33-5, item (ii) of the Order or the specified corporate bond certificates with a right to subscribe for preferred equity prescribed in Article 1-4, item (ii), (d) of the Order), Regulated Foreign Asset Backed Securities (limited to those that have the nature of Regulated Domestic Asset Backed Securities), Domestic Asset Backed Securities (limited to the corporate bond certificates set forth in Article 2, paragraph (1), item (v) of the Act to which share options are attached) or Foreign Asset Backed Securities (limited to those that have the nature of Domestic Asset Backed Securities) (hereinafter collectively referred to as "specified corporate bond certificates with a right to subscribe for preferred equity, etc." in Article 11, item (i)-5) are respectively deemed to be the same class of securities as the securities set forth in Article 2, paragraph (1), item (viii) of the Act, the securities set forth in item (xvii) of that paragraph that have the nature of the securities set forth in item (viii) of that paragraph, the securities set forth in item (ix) of that paragraph, or the securities set forth in item (xvii) of that paragraph that have the nature of the securities set forth in item (ix) of that paragraph, notwithstanding the provisions of Article 1, item (x)) as the Regulated Securities relating to the Public Offering or Secondary Distribution conducted within one year before the day on which the aforementioned Public Offering or Secondary Distribution is to be commenced (excluding Public Offerings or Secondary Distributions for which a notification under Article 4, paragraphs (1) through (3) of the Act has been made, and which have been conducted before the notification, as well as Public Offerings or Secondary Distributions for which Shelf Registration Supplements have been submitted, and which have been conducted before the submission) is 100 million yen or more, the Public Offering or Secondary Distribution;

二 募集（令第一条の六に規定する要件に該当することにより募集に該当することとなった場合に限る。）に係る特定有価証券の発行価額の総額に、当該特定有価証券の発行される日以前六月以内に発行された同種の新規発行証券（同条に規定する同種の新規発行証券をいう。）の発行価額の総額を合算した金額が一億円以上となる場合における当該募集

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

million yen or more, the Public Offering;

二の二 売出し（令第一条の八の三に規定する要件に該当することにより売出しに該当することとなった場合に限る。）に係る特定有価証券の売出価額の総額に、当該特定有価証券の売付け勧誘等（法第二条第四項に規定する売付け勧誘等をいう。以下この号及び第十九条の二第一項において同じ。）が行われる日以前一月以内に売付け勧誘等（他の者が行ったものを除く。）が行われた同種の既発行証券（令第一条の八の三に規定する同種の既発行証券をいう。）の売出価額の総額を合算した金額が一億円以上となる場合における当該売出し

(ii)-2 if the amount obtained by totaling the total distribution value of Regulated Securities relating to a Secondary Distribution (limited to cases when the relevant Secondary Distribution has come to qualify as a Secondary Distribution by satisfying the requirements prescribed in Article 1-8-3 of the Order) and the total distribution value of the Already Issued Securities of the Same Class (meaning Already Issued Securities of the Same Class prescribed in Article 1-8-3 of the Order) for which an Offer to Sell, etc. (meaning an Offer to Sell, etc. prescribed in Article 2, paragraph (4) of the Act; hereinafter the same applies in this item and Article 19-2, paragraph (1)) (excluding solicitations implemented by another person) was implemented within one month prior to the day on which the Offer to Sell, etc. of the Regulated Securities is to be implemented is 100 million yen or more, the Secondary Distribution;

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

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

四 発行価額若しくは売出価額の総額が一億円以上である特定有価証券の募集若しくは売出し又は第一号に規定する募集若しくは売出しと並行して行われるこれらの募集又は売出しに係る特定有価証券と同一の種類の有価証券の募集又は売出し

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

provided in item (i);

五 法第十条第一項（法第二十七条において準用する場合を含む。）の規定による届出の効力の停止の処分又は法第十一条第一項（法第二十七条において準用する場合を含む。）の規定による届出の効力の停止の処分、発行登録の効力の停止の処分若しくは期間の延長の処分を受けた届出者が、これらの処分を受けている期間内に新たに行う特定有価証券の募集又は売出し

(v) a Public Offering or Secondary Distribution of Regulated Securities made by a notifier that has been subject to the suspension of the effectiveness of notification under Article 10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), or the suspension of the effectiveness of notification, the suspension of the effectiveness of a Shelf Registration, or the extension of the period under Article 11, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), which is to be newly conducted within the period under these dispositions; and

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

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

（適格機関投資家向け勧誘が行われる有価証券の発行者の代理人）

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

第三条 その有価証券発行勧誘等（法第四条第二項に規定する有価証券発行勧誘等をいう。第十九条第一項及び第二十条第一項において同じ。）が適格機関投資家向け勧誘（法第二十三条の十三第一項（法第二十七条において準用する場合を含む。第十九条において同じ。）に規定する適格機関投資家向け勧誘をいう。第十九条において同じ。）に該当する特定有価証券（第四条において「適格機関投資家向け特定有価証券」という。）を発行する外国の者は、本邦内に住所を有する者であって、当該外国特定有価証券の譲渡に関する行為につき、当該外国特定有価証券の発行者を代理する権限を有するもの（同条において「発行者の代理人」という。）を定めなければなら

ない。

Article 3 Any foreign person that issues Regulated Securities for which the solicitation with a view to issuing new securities, etc. (meaning a solicitation with a view to issuing new securities, etc. as defined in Article 4, paragraph (2) of the Act; the same applies in Article 19, paragraph (1) and Article 20, paragraph (1)) qualifies as Exclusive Solicitation of Qualified Institutional Investors (meaning Exclusive Solicitation of Qualified Institutional Investors as defined in Article 23-13, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 19); the same applies in Article 19)) (those Regulated Securities are referred to as the "regulated securities only for qualified institutional investors" in Article 4) must specify a person that has an address in Japan and that has the authority to represent the Issuer of Foreign Regulated Securities for any acts concerning the transfer of the Foreign Regulated Securities (that person is referred to as the "agent of the Issuer" in that Article).

(届出を要しない適格機関投資家向け証券の一般投資家向け勧誘)

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

第三条の二 法第四条第二項に規定する内閣府令で定める要件は、同項に規定する適格機関投資家取得有価証券一般勧誘が同条第一項第四号に規定する有価証券の売出しに該当し、かつ、当該適格機関投資家取得有価証券一般勧誘が当該有価証券の売出しとして行われることとする。

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

(法第四条第二項に違反した譲渡の通知義務)

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

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

Article 4 When an Issuer or an agent of the Issuer of Regulated Securities only for qualified institutional investors has learned that the relevant Securities have been transferred in violation of Article 4, paragraph (2) of the Act, the Issuer must notify the Director-General of the Kanto Local Finance Bureau to

that effect without delay.

(特定投資家向け有価証券から除かれる有価証券の範囲)

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

第四条の二 令第二条の十二の四第一項に規定する内閣府令で定める有価証券は、特定上場有価証券（法第二条第三十三項に規定する特定上場有価証券をいう。）で特定有価証券に該当するもの（第十一条の三第四項第一号において「特定上場特定有価証券」という。）及び特定店頭売買有価証券（令第二条の十二の四第三項第二号に規定する特定店頭売買有価証券をいう。）で特定有価証券に該当するもの（第十一条の三第四項第一号において「特定店頭売買特定有価証券」という。）とする。

Article 4-2 The securities specified by Cabinet Office Order, referred to in Article 2-12-4, paragraph (1) of the Order, are Specified Listed Securities (meaning Specified Listed Securities as prescribed in Article 2, paragraph (33) of the Act) that qualify as Regulated Securities (those Specified Listed Securities are referred to as the "specified listed and regulated securities" in Article 11-3, paragraph (4), item (i)) and Specified Over-the-Counter Traded Securities (meaning Specified Over-the-Counter Traded Securities as prescribed in Article 2-12-4, paragraph (3), item (ii) of the Order) that qualify as Regulated Securities (referred to as "specified over-the-counter traded and regulated securities" in Article 11-3, paragraph (4), item (i)).

(特定投資家向け有価証券に該当しない旨の承認申請書の提出の手續等)

(Procedures for Submission of Written Application for Obtaining Approval to the Effect That Securities Do Not Qualify as Securities for Professional Investors)

第四条の三 令第二条の十二の四第一項に規定する有価証券で特定有価証券に該当するものの発行者が同項に規定する承認を受けようとする場合には、承認申請書に次の各号に掲げる書類を添えて、これを関東財務局長等に提出しなければならない。

Article 4-3 (1) If an Issuer of securities that qualify as Regulated Securities, referred to in Article 2-12-4, paragraph (1) of the Order, intends to obtain the approval prescribed in that paragraph, the Issuer must attach the documents set forth in the following items to a written application for approval and must submit the application to the Director-General of the Kanto Local Finance Bureau, etc.:

一 定款、約款、規約、信託契約書若しくは組合契約書又はこれらに準ずる書類  
(i) the articles of incorporation, general conditions, bylaws, a written trust agreement or a written partnership agreement, or any other documents equivalent thereto; and

二 申請時における当該特定有価証券の所有者の名簿の写し

(ii) a copy of the register of holders of the relevant Regulated Securities at the

time of application.

2 令第二条の十二の四第一項に規定する所有者の数は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定めるところにより計算した数とする。

(2) The number of holders prescribed in Article 2-12-4, paragraph (1) of the Order is the number calculated pursuant to the following items according to the category of Regulated Securities set forth in each respective item:

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

(i) Domestic Regulated Securities: the number of persons listed or recorded in the register of holders of the Regulated Securities as of the last day of the Specified Period (meaning a period as prescribed in Article 23; the same applies hereinafter) immediately preceding the Specified Period which includes the day on which the application was filed and as of all of the last days of the Specified Period which commenced within two years before the day of commencement of the immediately preceding Specified Period (the Specified Period is referred to as the "base specified period" in the following item); and

二 外国特定有価証券 基準特定期間の末日において当該特定有価証券の保管の委託を受けている金融商品取引業者等（法第三十四条に規定する金融商品取引業者等をいう。以下同じ。）の有する当該特定有価証券の所有者の名簿に記載され、又は記録されている者（非居住者（外国為替及び外国貿易法第六条第一項第六号に規定する非居住者をいう。第二十五条第四項第二号において同じ。）を除く。）の数

(ii) Foreign Regulated Securities: the number of persons that are listed or recorded in the register of holders of the Regulated Securities held by a Financial Instruments Business Operator, etc. (meaning a Financial Instruments Business Operator, etc. as prescribed in Article 34 of the Act; the same applies hereinafter) that was entrusted with the custody of the Regulated Securities as of the last day of the base specified period (Non-Residents (meaning a Non-Resident as prescribed in Article 6, paragraph (1), item (vi) of the Foreign Exchange and Foreign Trade Act; the same applies in Article 25, paragraph (4), item (ii)) are excluded from the number of those persons).

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

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

(届出を要しない特定投資家向け有価証券の一般投資家向け勧誘)

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

第四条の四 発行者が特定有価証券の発行者である場合における法第四条第三項に規定する内閣府令で定める場合は、同項第三号に該当することとなった特定有価証券の所有者（当該特定有価証券の発行者を除く。）が当該特定有価証券（同号に該当することとなった日前から所有するものに限る。）について、当該日から起算して一年を経過する日までの間に特定投資家等取得有価証券一般勧誘を行う場合とする。

Article 4-4 The cases specified by Cabinet Office Order when the relevant Issuer is an Issuer of Regulated Securities, referred to in Article 4, paragraph (3) of the Act, are the cases when a holder of the Regulated Securities that have come to fall under item (iii) of that paragraph (excluding the Issuer of the Regulated Securities) conducts General Solicitation Involving Securities Acquired by a Professional Investor with regard to the relevant Regulated Securities (limited to those held from the day prior to the day on which the Regulated Securities have come to fall under that item) for a period until the day on which one year has elapsed from the relevant day.

(同一種類の有価証券)

(Same Class of Securities)

第四条の五 法第四条第三項第三号に規定する内閣府令で定めるものは、定義府令第十条の二第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が同一である特定有価証券とする。

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

(有価証券通知書)

(Written Notice of Securities)

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

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

- 一 内国投資信託受益証券 第一号様式

- (i) Domestic Investment Trust Beneficiary Certificates: Form 1;  
二 外国投資信託受益証券 第一号の二様式
- (ii) Foreign Investment Trust Beneficiary Certificates: Form 1-2;  
三 内国投資証券 第一号の三様式
- (iii) Domestic Investment Securities: Form 1-3;  
四 外国投資証券 第二号様式
- (iv) Foreign Investment Securities: Form 2;  
五 内国資産流動化証券 第二号の二様式
- (v) Domestic Asset Backed Securities: Form 2-2;  
六 外国資産流動化証券 第二号の三様式
- (vi) Foreign Asset Backed Securities: Form 2-3;  
七 内国資産信託流動化受益証券 第二号の四様式
- (vii) Domestic Beneficiary Certificates Backed by Assets in Trust: Form 2-4;  
八 外国資産信託流動化受益証券 第二号の五様式
- (viii) Foreign Beneficiary Certificates Backed by Assets in Trust: Form 2-5;  
九 内国信託受益証券、内国信託社債券及び内国信託受益権 第三号様式
- (ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: Form 3;  
十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第三号の二様式
- (x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: Form 3-2;  
十一 内国抵当証券 第三号の三様式
- (xi) Domestic Mortgage Securities: Form 3-3;  
十二 外国抵当証券 第三号の四様式
- (xii) Foreign Mortgage Securities: Form 3-4;  
十三 内国有価証券投資事業権利等 第三号の五様式
- (xiii) Domestic Rights in Securities Investment Business, etc.: Form 3-5;  
十四 外国有価証券投資事業権利等 第三号の六様式
- (xiv) Foreign Rights in Securities Investment Business, etc.: Form 3-6;  
十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める様式
- (xv) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in each of items (i) through (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and  
十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める様式



- (xvi) Specified Depository Receipts: the forms specified in each of items (i) through (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.
- 2 有価証券通知書には、次に掲げる書類を添付しなければならない。この場合において、当該書類が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。
- (2) The following documents must be attached to the Written Notice of Securities. In this case, if the documents have not been written in Japanese, Japanese translations thereof must be attached:
- 一 定款、約款、規約、信託契約書若しくは組合契約書又はこれらに準ずる書類
- (i) the articles of incorporation, general conditions, bylaws, a written trust agreement or a written partnership agreement, or any other documents equivalent thereto;
- 二 当該特定有価証券の募集又は売出しに際し目論見書が使用される場合における当該目論見書
- (ii) if a Prospectus is used for the Public Offering or Secondary Distribution of the relevant Regulated Securities, the Prospectus; and
- 三 外国特定有価証券の募集又は売出しの場合には、当該募集又は売出しが適法であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文並びに外国為替及び外国貿易法第二十一条第一項又は第二項の規定による許可を必要とする場合における当該許可を受けたことを証する書面
- (iii) in cases of a Public Offering or Secondary Distribution of Foreign Regulated Securities, a legal written opinion by legal experts stating that the Public Offering or Secondary Distribution is lawful and the relevant provisions of the relevant laws and regulations set forth in the legal written opinion, and if the permission under Article 21, paragraph (1) or paragraph (2) of the Foreign Exchange and Foreign Trade Act is required, a document demonstrating that the permission has been obtained.
- 3 法第四条第六項ただし書に規定する内閣府令で定める者は、次の各号に掲げる者とする。
- (3) The persons specified by Cabinet Office Order, referred to in the proviso to Article 4, paragraph (6) of the Act, are the persons set forth in the following items:
- 一 当該有価証券の売出しに係る有価証券の所有者である当該有価証券の発行者
- (i) the Issuer of the securities relating to the Secondary Distribution of Securities that is the holder of those securities;
- 二 当該有価証券を他の者に取得させることを目的として当該有価証券の発行者から当該有価証券を取得した金融商品取引業者等
- (ii) a Financial Instruments Business Operator, etc. that acquired the relevant securities from the Issuer of those securities for the purpose of having

another person acquire those securities;

三 当該有価証券の売出しに係る引受人（法第二条第六項第一号に掲げる行為を行う者を除く。）に該当する金融商品取引業者等

(iii) a Financial Instruments Business Operator, etc. that qualifies as Underwriter pertaining to the Secondary Distribution of the relevant securities (excluding a person that performs the act set forth in Article 2, paragraph (6), item (i) of the Act); and

四 法第二条第六項第三号に規定する契約に基づき取得した新株予約権証券（同号に規定する新株予約権証券であって特定有価証券であるものをいう。以下この号及び第十四条第二号ニにおいて同じ。）又は当該新株予約権証券に係る新株予約権（同項第三号に規定する新株予約権をいう。第十四条第二号ニにおいて同じ。）を行使することにより取得した有価証券に係る有価証券の売出しを行う金融商品取引業者等（同項第三号に規定する契約を行う引受人に該当するものに限る。）

(iv) a Financial Instruments Business Operator, etc. that makes a Secondary Distribution of Securities regarding share option certificates (meaning the share option certificates as prescribed in Article 2, paragraph (6), item (iii) of the Act that are categorized as Regulated Securities; hereinafter the same applies in this item and Article 14, item (ii), (d)) acquired under a contract as prescribed in Article 2, paragraph (6), item (iii) of the Act or the securities acquired by exercising Share Options (meaning the share options as prescribed in item (iii) of that paragraph; the same applies in Article 14, item (ii), (d)) under the share option certificates (limited to a person that qualifies as an Underwriter that conducts a contract as prescribed in item (iii) of that paragraph).

4 特定有価証券に係る法第四条第六項ただし書に規定する内閣府令で定める金額は、千万円（当該特定有価証券が新投資口予約権証券等である場合には、千万円から当該新投資口予約権証券等に表示された権利の行使に際して払い込むべき金額の合計額を控除した額。第十八条の八第五項において同じ。）とする。

(4) The amount specified by Cabinet Office Order, referred to in the proviso to Article 4, paragraph (6) of the Act, which pertains to Regulated Securities, is ten million yen (if the Regulated Securities are Investment Equity Subscription Rights Certificates, etc., the amount obtained by deducting the total amount to be paid in on exercise of the rights indicated on the Investment Equity Subscription Rights Certificates, etc. from ten million yen; the same applies in Article 18-8, paragraph (5)).

（変更通知書）

(Written Notice of Change)

第六条 前条第一項の規定による有価証券通知書の提出日以後当該募集又は売出しに係る特定有価証券の取引が終了する日以前において当該有価証券通知書に記載された内容につき変更があった場合には、当該有価証券通知書を提出した者は、遅滞なく、当

該変更の内容を記載した変更通知書を関東財務局長に提出しなければならない。

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

(開示が行われている場合)

(Cases When Disclosures Have Been Made)

第七条 法第四条第七項に規定する内閣府令で定める場合は、次に掲げる場合とする。

**Article 7** The cases specified by Cabinet Office Order, referred to in Article 4, paragraph (7) of the Act, are the following cases:

一 当該特定有価証券と同一の発行に係る特定有価証券について既に行われた売出し又は当該特定有価証券と同種の特定有価証券（定義府令第十条の二第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が当該特定有価証券と同一である他の特定有価証券をいう。次号において同じ。）について既に行われた募集若しくは売出しに関する法第四条第一項から第三項までの規定による届出がその効力を生じている場合（当該特定有価証券の発行者が法第二十四条第五項において準用する同条第一項ただし書（法第二十七条において準用する場合を含む。同号において同じ。）の規定の適用を受けている者である場合を除く。）

(i) cases when the notification under Article 4, paragraphs (1) through (3) of the Act concerning a Secondary Distribution that has already been made for Regulated Securities pertaining to the same issuance of the relevant Regulated Securities, or concerning a Public Offering or Secondary Distribution that has already been made for Regulated Securities of the same class as the relevant Regulated Securities (meaning other Regulated Securities for which the matters specified in each of the items of Article 10-2, paragraph (1) of the Order on Definitions according to the category of securities set forth in each respective item are the same as the relevant Regulated Securities; the same applies in the following item) (excluding cases when the proviso to Article 24, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in that item) as applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act applies to the Issuer of the relevant Regulated Securities) is in effect;

二 当該特定有価証券又は当該特定有価証券と同種の特定有価証券の募集又は売出しについて既に行われた法第二十三条の三第一項の規定による登録がその効力を生じており、かつ、当該登録に係る有価証券のいずれかの募集又は売出しについて発行

登録追補書類が既に提出されている場合（当該特定有価証券の発行者が法第二十四条第五項において準用する同条第一項ただし書の規定の適用を受けている者である場合を除く。）

(ii) cases when the registration under the provisions of Article 23-3, paragraph (1) of the Act that has already been made with regard to a Public Offering or Secondary Distribution of the relevant Regulated Securities or of the securities of the same class as the relevant Regulated Securities has come into effect, and Shelf Registration Supplements have already been submitted with regard to any of Public Offerings or Secondary Distributions of securities subject to that registration (excluding cases where the proviso to Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article applies to the Issuer of the relevant Regulated Securities); and

三 当該特定有価証券が法第二十四条第五項において準用する同条第一項第一号又は第二号（これらの規定を法第二十七条において準用する場合を含む。以下この号及び第十一条の三第四項第一号イにおいて同じ。）に掲げる有価証券に該当する場合で、法第二十四条第五項において準用する同条第三項（法第二十七条において準用する場合を含む。以下同じ。）の規定により当該特定有価証券が法第二十四条第一項第一号又は第二号に掲げる有価証券に該当することとなった日の属する特定期間の直前特定期間に係る有価証券報告書が関東財務局長に提出されている場合

(iii) cases when the relevant Regulated Securities qualify as securities set forth in Article 24, paragraph (1), item (i) or (ii) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this item and Article 11-3, paragraph (4), item (i), (a)), and an Annual Securities Report pertaining to a Specified Period immediately preceding the Specified Period which includes the day on which the Regulated Securities came to qualify as securities set forth in Article 24, paragraph (1), item (i) or (ii) of the Act has been submitted to the Director-General of the Kanto Local Finance Bureau pursuant to the provisions of Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter).

（令第二条の十三第八号に掲げる特定有価証券）

(Regulated Securities Set Forth in Article 2-13, Item (viii) of the Order)

第八条 令第二条の十三第八号に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 8 The Regulated Securities specified by Cabinet Office Order, referred to in Article 2-13, item (viii) of the Order, are those set forth in the following items:

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

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

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

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

イ 当該有価証券の発行を目的として設立又は運営される法人（以下「特別目的法人」という。）に直接又は間接に所有者から譲渡（取得を含む。）される金銭債権その他の資産（ロにおいて「譲渡資産」という。）が存在すること。

(a) that there exist monetary claims or any other assets to be assigned (including the acquisition) directly or indirectly from the owner to the corporation that was established or is managed for the purpose of issuance of the relevant securities (hereinafter the corporation is referred to as a "Special Purpose Corporation") (those assets are referred to as "assigned assets" in (b)); and

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

(b) that the Special Purpose Corporation issues the relevant securities and appropriates the money obtained from the management, investment, or disposition of the assigned assets in the performance of obligations arising from those securities (including those issued for the refinancing of those securities);

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

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

四 法第二条第一項第十七号に掲げる有価証券のうち、同項第五号、第六号、第九号若しくは第十五号に掲げる有価証券の性質を有するもので第二号に掲げる全ての要

件を満たすもの又は同項第四号若しくは第八号に掲げるものの性質を有するもの  
(iv) among the securities set forth in Article 2, paragraph (1), item (xvii) of the Act, those that have the nature of the securities set forth in item (v), (vi), (ix), or (xv) of that paragraph and satisfy all of the requirements set forth in item (ii) or that have the nature of the securities set forth in item (iv) or (viii) of that paragraph;

五 法第二条第一項第十七号に掲げる有価証券のうち、同項第十三号、第十四号及び第十六号に掲げる有価証券の性質を有するもの

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

六 有価証券信託受益証券（令第二条の三第三号に規定する有価証券信託受益証券をいう。）のうち、第一号から第五号までに掲げる有価証券を受託有価証券とするもの

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

七 法第二条第一項第二十号に掲げる有価証券のうち、令第二条の十三第一号から第五号までに掲げる有価証券又は第一号から第五号までに掲げる有価証券に係る権利を表示するもの

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

(代理人)

(Agents)

第九条 外国特定有価証券の発行者は、当該外国特定有価証券の募集又は売出しに関し、法第五条第五項において準用する同条第一項又は同条第六項（法第二十七条において準用する場合を含む。以下同じ。）の規定により有価証券届出書、外国会社届出書又は募集事項等記載書面（これらの訂正に係る書類を含む。）を提出する場合には、本邦内に住所を有する者であって当該募集又は売出しの届出に関する一切の行為につき当該発行者を代理する権限を有するものを定めなければならない。

Article 9 (1) If an Issuer of Foreign Regulated Securities, in connection with a Public Offering or Secondary Distribution of the Foreign Regulated Securities, submits a Securities Registration Statement, Foreign Company Statement or Documents Containing Matters Related to Public Offering, etc. (including documents relating to amendments to these documents) pursuant to the provisions of Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act or the provisions of Article 5,

paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), the Issuer must specify a person that has an address in Japan and that has the authority to represent the Issuer for any acts concerning the notification of the relevant Public Offering or Secondary Distribution.

2 外国特定有価証券の発行者は、当該外国特定有価証券の募集又は売出しに関し、発行登録書又は発行登録追補書類（これらに係る訂正発行登録書を含む。）を提出する場合には、本邦内に住所を有する者であって、当該発行登録書又は当該発行登録追補書類の提出に関する一切の行為につき、当該発行者を代理する権限を有するものを定めなければならない。

(2) If an Issuer of Foreign Regulated Securities, in connection with a Public Offering or Secondary Distribution of the Foreign Regulated Securities, submits a Shelf Registration Statement or Shelf Registration Supplements (including an Amended Shelf Registration Statement relating to these documents), the Issuer must specify a person that has an address in Japan and that has the authority to represent the Issuer for any acts concerning submission of the Shelf Registration Statement or the Shelf Registration Supplements.

（有価証券届出書の記載内容等）

(Information to Be Included in Securities Registration Statement)

第十条 法第五条第五項において準用する同条第一項の規定により有価証券届出書を提出しようとする特定有価証券の発行者は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により有価証券届出書三通（当該特定有価証券が資産信託流動化受益証券である場合において、当該資産信託流動化受益証券の発行者である原委託者（定義府令第九条第二号に規定する原委託者をいう。以下同じ。）の本店又は主たる事務所の所在地（原委託者が個人である場合にあつては住所とし、原委託者が外国の者である場合にあつては前条第一項の規定により当該原委託者を代理する権限を有する者の住所とする。）を管轄する財務局（当該所在地又は住所が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局。以下「原委託者管轄財務局等」という。）が当該資産信託流動化受益証券の発行者である受託者の本店又は主たる事務所の所在地（受託者が外国の者である場合には、前条第一項の規定により当該受託者を代理する権限を有する者の住所）を管轄する財務局（当該所在地が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局。第二十二条第一項、第二十八条第一項及び第二十九条第二項において「受託者管轄財務局等」という。）と異なるときは、当該異なる原委託者管轄財務局等の数に三を加えた通数）を作成し、関東財務局長に提出しなければならない。

Article 10 (1) An Issuer of Regulated Securities that intends to submit a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act must prepare three copies of Securities Registration

Statements (if the Regulated Securities are Beneficiary Certificates Backed by Assets in Trust, and if the Local Finance Bureau that has jurisdiction over the location of the head office or principal office (if the Originator is an individual, the address of the individual; if the Originator is a foreign person, the address of the person that has the authority to represent the Originator pursuant to the provisions of paragraph (1) of the preceding Article) of the Originator (meaning the Originator as prescribed in Article 9, item (ii) of the Order on Definitions) (if the location or address is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Fukuoka Local Finance Branch Bureau; hereinafter referred to as the "Competent Local Finance Bureau, etc. for the Originator") that is an Issuer of the Beneficiary Certificates Backed by Assets in Trust is different from the Local Finance Bureau that has jurisdiction over the location of the head office or principal office of the trustee (if the trustee is a foreign person, the address of the person that has the authority to represent the trustee pursuant to the provisions of paragraph (1) of the preceding Article) that is an Issuer of the Beneficiary Certificates Backed by Assets in Trust (if the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Fukuoka Local Finance Branch Bureau; referred to as the "Competent Local Finance Bureau, etc. for the Trustee" in Article 22, paragraph (1), Article 28, paragraph (1), and Article 29, paragraph (2)), the number of copies obtained by adding three to the number of the different Competent Local Finance Bureaus, etc. for the Originators) using the form specified in each of the following items according to the category of Regulated Securities set forth in each respective item, and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資信託受益証券 第四号様式

(i) Domestic Investment Trust Beneficiary Certificates: Form 4;

二 外国投資信託受益証券 第四号の二様式

(ii) Foreign Investment Trust Beneficiary Certificates: Form 4-2;

三 内国投資証券 第四号の三様式

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

四 外国投資証券 第四号の四様式

(iv) Foreign Investment Securities: Form 4-4;

五 内国資産流動化証券 第五号の二様式

(v) Domestic Asset Backed Securities: Form 5-2;

六 外国資産流動化証券 第五号の三様式

(vi) Foreign Asset Backed Securities: Form 5-3;

七 内国資産信託流動化受益証券 第五号の四様式

(vii) Domestic Beneficiary Certificates Backed by Assets in Trust: Form 5-4;

八 外国資産信託流動化受益証券 第五号の五様式

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



- 九 内国信託受益証券、内国信託社債券及び内国信託受益権 第六号様式  
 (ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: Form 6;
- 十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第六号の二様式  
 (x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: Form 6-2;
- 十一 内国抵当証券 第六号の三様式  
 (xi) Domestic Mortgage Securities: Form 6-3;
- 十二 外国抵当証券 第六号の四様式  
 (xii) Foreign Mortgage Securities: Form 6-4;
- 十三 内国有価証券投資事業権利等 第六号の五様式  
 (xiii) Domestic Rights in Securities Investment Business, etc.: Form 6-5;
- 十四 外国有価証券投資事業権利等 第六号の六様式  
 (xiv) Foreign Rights in Securities Investment Business, etc.: Form 6-6;
- 十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める様式  
 (xv) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in each of items (i) through (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust; and
- 十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める様式  
 (xvi) Specified Depository Receipts: the forms specified in each of items (i) through (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts.
- 2 前項の規定により有価証券届出書を提出しようとする場合において、当該特定有価証券が信託受益証券又は信託受益権（定義府令第十四条第二項第二号ハ又は同条第三項第一号ハに掲げる場合に該当するものに限る。第二十二條第三項、第二十二條の二第二号、第二十八條第四項、第二十九條第五項及び第三十一條において同じ。）であるときは、前項中「資産信託流動化受益証券である」とあるのは「信託受益証券又は信託受益権である」と、「当該資産信託流動化受益証券の発行者である原委託者（定義府令第九条第二号に規定する原委託者をいう。以下同じ。）」とあるのは「信託受益証券又は信託受益権の発行者である信託行為の効力が生ずるときにおける委託者（以下この項において「当初委託者」という。）」と、「原委託者が」とあるのは「当初委託者が」と、「原委託者管轄財務局等」とあるのは「当初委託者管轄財務局等」と、「当該資産信託流動化受益証券の発行者である受託者」とあるのは「当該信

託受益証券又は当該信託受益権の発行者である受託者」と読み替えて、同項の規定を適用する。

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

(有価証券届出書等の記載の特例)

(Special Provisions for Entries in Securities Registration Statement)

第十一条 法第五条第五項において準用する同条第一項ただし書（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定める場合は、次の各号に掲げる場合とし、法第五条第五項において準用する同条第一項ただし書、法第十三条第二項ただし書及び第二十三条の十二第七項（これらの規定を法第二十七条において準用する場合を含む。）に規定する内閣府令で定める事項は、当該各号に掲げる場合の区分に応じ当該各号に掲げる事項とする。

Article 11 The cases specified by Cabinet Office Order, referred to in the proviso to Article 5, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article) as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, are the cases set forth in the following items, and the matters specified by Cabinet Office Order, referred to in the proviso to Article 5, paragraph (1) of

the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, the proviso to Article 13, paragraph (2) of the Act, and Article 23-12, paragraph (7) (including the cases when these provisions are applied mutatis mutandis pursuant to Article 27 of the Act), are the matters set forth in each of the following items according to the category of cases set forth in each respective item:

一 投資法人債券、外国投資証券（投資法人債券に類するものに限る。以下「外国投資法人債券」という。）又は資産流動化証券（法第二条第一項第八号に掲げる優先出資証券（以下「特定優先出資証券」という。）、新優先出資引受権証券及び外国資産流動化証券のうち法第二条第一項第六号、第八号又は第九号に掲げる有価証券の性質を有するものを除く。）につき、その発行価格の決定前に募集を行う必要がある場合 次に掲げる事項

(i) with regard to Investment Corporation Bond Certificates, Foreign Investment Securities (limited to those similar to Investment Corporation Bond Certificates; hereinafter referred to as "Foreign Investment Corporation Bond Certificates") or Asset Backed Securities (among the preferred equity investment certificates set forth in Article 2, paragraph (1), item (viii) of the Act (hereinafter referred to as "Specified Preferred Equity Investment Certificates"), preferred equity subscription warrants, and Foreign Asset Backed Securities, excluding those that have the nature of the securities set forth in Article 2, paragraph (1), item (vi), (viii), or (ix) of the Act), cases when it is necessary to conduct a Public Offering before deciding the issue price: the following matters:

イ 発行価格

(a) the issue price;

ロ 申込証拠金

(b) the deposit for subscription;

ハ 利率

(c) the interest rate;

ニ 申込取扱場所

(d) the subscription handling office;

ホ 利息の支払場所

(e) the place of payment of interest;

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

(f) the names and addresses of Underwriters (excluding major Financial Instruments Business Operators that conclude the Wholesale Underwriting Contracts);

ト 引受金額及び引受けの条件

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

チ 投資法人債管理者（投資信託及び投資法人に関する法律第三十九条の八に規

定する投資法人債管理者をいう。以下同じ。)若しくは投資法人債(同法第二条第十九項に規定する投資法人債をいう。以下同じ。)の管理会社、社債管理者若しくは社債の管理会社、特定社債管理者(資産流動化法第二百六十六条に規定する特定社債管理者をいう。以下同じ。)若しくは特定社債(資産流動化法第二条第七項に規定する特定社債をいう。以下同じ。)の管理会社又はこれらに類する管理会社(以下この条及び第二十五条第四項第一号において「投資法人債管理者等」という。)の名称及びその住所

(h) the name and address of the investment corporation bond manager (meaning the manager of investment corporation bonds as prescribed in Article 139-8 of the Act on Investment Trusts and Investment Corporations; the same applies hereinafter) or managing company of Investment Corporation Bonds (meaning the investment corporation bonds as prescribed in Article 2, paragraph (19) of that Act; the same applies hereinafter), corporate bond manager or managing company of corporate bonds, Specified Corporate Bond Manager (meaning the specified corporate bond manager as prescribed in Article 126 of the Asset Securitization Act; the same applies hereinafter) or managing company of Specified Corporate Bonds (meaning the specified corporate bonds as prescribed in Article 2, paragraph (7) of the Asset Securitization Act; the same applies hereinafter), or a managing company equivalent thereto (hereinafter collectively referred to as the "investment corporation bond manager, etc." in this Article and Article 25, paragraph (4), item (i)); and

リ 投資法人債管理者等の委託の条件

(i) the conditions of entrustment of the investment corporation bond manager, etc.;

一の二 特定優先出資証券又は外国資産流動化証券(法第二条第一項第九号に掲げる株券又は特定優先出資証券の性質を有するものに限る。)につき、その発行価格の決定前に募集を行う必要がある場合 次に掲げる事項

(i)-2 with regard to Specified Preferred Equity Investment Certificates or Foreign Asset Backed Securities (limited to those that have the nature of the share certificates or Specified Preferred Equity Investment Certificates set forth in Article 2, paragraph (1), item (ix) of the Act), cases when it is necessary to conduct a Public Offering before deciding the issue price: the following matters:

イ 発行価格

(a) the issue price;

ロ 資本組入額

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

ハ 申込証拠金

(c) the deposit for subscription;

ニ 申込取扱場所

- (d) the subscription handling office;  
 ホ 引受人（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）  
 の氏名又は名称及びその住所
- (e) the names and addresses of Underwriters (excluding major Financial Instruments Business Operators that conclude the Wholesale Underwriting Contracts); and  
 ヘ 引受口数及び引受けの条件
- (f) the number of units of underwriting and the conditions of underwriting;  
 一の三 内国投資証券（新投資口予約権証券及び投資法人債券を除く。）、外国投資証券（外国新投資口予約権証券及び外国投資法人債券を除く。）、資産信託流動化受益証券又は信託受益証券につき、その発行価格の決定前に募集を行う必要がある場合 次に掲げる事項
- (i)-3 with regard to Domestic Investment Securities (excluding Investment Equity Subscription Rights Certificates and Investment Corporation Bond Certificates; the same applies in the following item), Foreign Investment Securities (excluding Foreign Investment Equity Subscription Rights Certificates and Foreign Investment Corporation Bond Certificates), Beneficiary Certificates Backed by Assets in Trust, or Trust Beneficiary Certificates, cases when it is necessary to conduct a Public Offering before deciding the issue price: the following matters:  
 イ 発行価格
- (a) the issue price;  
 ロ 申込証拠金
- (b) the deposit for subscription;  
 ハ 申込取扱場所
- (c) the subscription handling office;  
 ニ 引受人（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）  
 の氏名又は名称及びその住所
- (d) the names and addresses of Underwriters (excluding major Financial Instruments Business Operators that conclude the Wholesale Underwriting Contracts); and  
 ホ 引受口数及び引受けの条件
- (e) the number of units of underwriting and the conditions of underwriting;  
 一の四 新投資口予約権証券等につき、当該新投資口予約権証券等に表示された権利（以下この号において「新投資口予約権等」という。）の行使により取得される有価証券（以下この号において「投資証券等」という。）の発行価格又は当該新投資口予約権証券等の発行価格の決定前に募集を行う必要がある場合 次に掲げる事項
- (i)-4 with regard to Investment Equity Subscription Rights Certificates, etc., cases when it is necessary to conduct a Public Offering before deciding the issue price of the securities to be acquired by exercising the rights indicated on the Investment Equity Subscription Rights Certificates, etc. (hereinafter

referred to as "investment equity subscription rights, etc." in this item)  
(those securities are hereinafter referred to as "investment securities, etc." in  
this item): the following matters:

イ 発行価格

(a) the issue price;

ロ 申込証拠金

(b) the deposit for subscription;

ハ 申込取扱場所

(c) the subscription handling office;

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

(d) the names and addresses of Underwriters (excluding major Financial  
Instruments Business Operators that conclude the Wholesale  
Underwriting Contracts);

ホ 引受新投資口予約権等数及び引受けの条件

(e) the number of units of investment equity subscription rights, etc. to be  
underwritten and the conditions of underwriting;

ヘ 新投資口予約権等の行使に際して払い込むべき金額

(f) the amount to be paid in on exercise of the investment equity subscription  
rights, etc.;

ト 新投資口予約権等の行使により投資証券等を発行する場合における当該投資証  
券等の発行価格

(g) in cases of issuing investment securities, etc. by the exercise of  
investment equity subscription rights, etc., the issue price of the  
investment securities, etc.; and

チ 新投資口予約権等の行使請求の受付場所、取次場所及び払込取扱場所

(h) the places to accept or brokerage the claims for the exercise of investment  
equity subscription rights, etc., as well as the place to handle the payments  
thereof;

一の五 新優先出資引受権付特定社債券等につき、当該新優先出資引受権付特定社債  
券等に付与された権利（以下この号において「新優先出資引受権等」という。）の  
行使により取得される特定優先出資証券等（特定優先出資証券又は法第二条第一項  
第九号に掲げる株券（同項第十七号に掲げる有価証券であつてこれらの有価証券の  
性質を有するものを含む。）をいう。以下この号において「特定優先出資証券等」  
という。）の発行価格の決定前に募集を行う必要がある場合 次に掲げる事項

(i)-5 with regard to specified corporate bond certificates with a right to  
subscribe for preferred equity, etc., cases when it is necessary to conduct a  
Public Offering before deciding the issue price of the Specified Preferred  
Equity Investment Certificates, etc. to be acquired by exercising the rights  
attached to the specified corporate bond certificates with a right to subscribe  
for preferred equity, etc. (hereinafter referred to as "preferred equity

subscription rights, etc." in this item) (the Specified Preferred Equity Investment Certificates, etc. mean Specified Preferred Equity Investment Certificates or the share certificates set forth in Article 2, paragraph (1), item (ix) of the Act (including the securities set forth in item (xvii) of that paragraph that have the nature of these securities); hereinafter referred to as "Specified Preferred Equity Investment Certificates" in this item): the following matters:

イ 発行価格

(a) the issue price;

ロ 利率

(b) the interest rate;

ハ 申込証拠金

(c) the deposit for subscription;

ニ 申込取扱場所

(d) the subscription handling office;

ホ 利息の支払場所

(e) the place of payment of interest;

ヘ 新優先出資引受権等の行使に際して払い込むべき金額

(f) the amount to be paid in on exercise of the preferred equity subscription rights, etc.;

ト 新優先出資引受権等の行使により特定優先出資証券等を発行する場合における当該特定優先出資証券等の発行価格

(g) in cases of issuing Specified Preferred Equity Investment Certificates, etc. by the exercise of preferred equity subscription rights, etc., the issue price of the Specified Preferred Equity Investment Certificates, etc.;

チ 新優先出資引受権等の行使請求の受付場所、取次場所及び払込取扱場所

(h) the places to accept or brokerage the claims for the exercise of preferred equity subscription rights, etc., as well as the place to handle the payments thereof;

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

(i) the names and addresses of Underwriters (excluding major Financial Instruments Business Operators that conclude the Wholesale Underwriting Contracts);

ヌ 引受金額及び引受けの条件

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

ル 投資法人債管理者等の名称及びその住所

(k) the name and address of the investment corporation bond manager, etc.;

and  
ヲ 投資法人債管理者等の委託の条件

(l) the conditions of entrustment of the investment corporation bond manager,

etc.;

二 内国投資証券（投資法人債券を除く。）、外国投資証券（外国投資法人債券を除く。）又は資産流動化証券につき、その売出価格の決定前に売出しを行う必要がある場合 次に掲げる事項

(ii) with regard to Domestic Investment Securities (excluding Investment Corporation Bond Certificates), Foreign Investment Securities (excluding Foreign Investment Corporation Bond Certificates), or Asset Backed Securities, cases when it is necessary to make a Secondary Distribution before deciding the distribution price: the following matters:

イ 売出価格

(a) the distribution price;

ロ 申込証拠金

(b) the deposit for subscription;

ハ 申込受付場所

(c) the places to accept subscriptions;

ニ 売出しの委託を受けた者（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）の氏名又は名称及びその住所

(d) the names and addresses of persons that have accepted entrustment of the Secondary Distribution (excluding major Financial Instruments Business Operators that conclude a Wholesale Underwriting Contract);  
and

ホ 売出しの委託契約の内容

(e) the details of the entrustment agreement for the Secondary Distribution;  
and

三 前各号に掲げる場合に係る特定有価証券以外の特定有価証券につき、発行価格又は売出価格の決定前に募集又は売出しをする必要がある場合 次に掲げる事項

(iii) with regard to Regulated Securities other than those pertaining to the cases set forth in the preceding items, cases when it is necessary to conduct a Public Offering or Secondary Distribution before deciding the issue price or distribution price: the following matters:

イ 発行価格又は売出価格

(a) the issue price or distribution price; and

ロ 申込証拠金

(b) the deposit for subscription.

(組込方式による有価証券届出書)

(Securities Registration Statement by Inclusion Method)

第十一条の二 法第五条第五項において準用する同条第三項（法第二十七条において準用する場合を含む。以下この条及び第十二条第一項第二号において同じ。）に規定する内閣府令で定める期間は、一年間とする。

Article 11-2 (1) The period specified by Cabinet Office Order, referred to in



Article 5, paragraph (3) (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article and Article 12, paragraph (1), item (ii)) as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, is one year.

2 法第五条第五項において準用する同条第三項に規定する有価証券報告書のうち内閣府令で定めるものは、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める有価証券報告書とする。

(2) The Annual Securities Report specified by Cabinet Office Order, referred to in Article 5, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, is an Annual Securities Report specified in each of the following items according to the category of Regulated Securities set forth in each respective item:

一 内国投資証券 第七号の三様式により作成し、関東財務局長に提出した有価証券報告書

(i) Domestic Investment Securities: Annual Securities Report prepared using Form 7-3 and submitted to the Director-General of the Kanto Local Finance Bureau;

二 外国投資証券（法第二十四条第八項の規定により外国会社報告書を提出した者以外の者が発行者であるものに限る。） 第八号様式により作成し、関東財務局長に提出した有価証券報告書

(ii) Foreign Investment Securities (limited to those whose Issuer is a person other than the person that submitted a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act): Annual Securities Report prepared using Form 8 and submitted to the Director-General of the Kanto Local Finance Bureau;

二の二 外国投資証券（前号に掲げる外国投資証券以外のものに限る。） 法第二十四条第八項の規定により関東財務局長に提出した外国会社報告書

(ii)-2 Foreign Investment Securities (limited to those except for Foreign Investment Securities set forth in the preceding item): Foreign Company Report submitted to the Director-General of the Kanto Local Finance Bureau pursuant to the provisions of Article 24, paragraph (8) of the Act;

三 特定内国資産流動化証券 第八号の二様式により作成し、関東財務局長に提出した有価証券報告書

(iii) Regulated Domestic Asset Backed Securities: Annual Securities Report prepared using Form 8-2 and submitted to the Director-General of the Kanto Local Finance Bureau;

四 特定外国資産流動化証券（法第二十四条第八項の規定により外国会社報告書を提出した者以外の者が発行者であるものに限る。） 第八号の三様式により作成し、関東財務局長に提出した有価証券報告書

(iv) Regulated Foreign Asset Backed Securities (limited to those whose Issuer is a person other than the person that submitted a Foreign Company Report

pursuant to the provisions of Article 24, paragraph (8) of the Act): Annual Securities Report prepared using Form 8-3 and submitted to the Director-General of the Kanto Local Finance Bureau;

五 特定外国資産流動化証券（前号に掲げる特定外国資産流動化証券以外のものに限る。） 法第二十四条第八項の規定により関東財務局長に提出した外国会社報告書

(v) Regulated Foreign Asset Backed Securities (limited to those except for Regulated Foreign Asset Backed Securities set forth in the preceding item): Foreign Company Report submitted to the Director-General of the Kanto Local Finance Bureau pursuant to the provisions of Article 24, paragraph (8) of the Act;

六 特定有価証券信託受益証券（前各号に掲げる特定有価証券を受託有価証券とするものに限る。次項第五号において同じ。） 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める様式により作成し、関東財務局長に提出した有価証券報告書

(vi) Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Regulated Securities set forth in the preceding items; the same applies in item (v) of the following paragraph): Annual Securities Report prepared using the forms specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust, and submitted to the Director-General of the Kanto Local Finance Bureau; and

七 特定預託証券（第一号から第五号までに掲げる特定有価証券に係る権利を表示するものに限る。次項第六号において同じ。） 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第五号までに掲げる特定有価証券の区分に応じ当該各号に定める様式により作成し、関東財務局長に提出した有価証券報告書

(vii) Specified Depository Receipts (limited to those indicating the rights pertaining to Regulated Securities set forth in items (i) through (v); the same applies in item (vi) of the following paragraph): Annual Securities Report prepared using the forms specified in each of items (i) through (v) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts, and submitted to the Director-General of the Kanto Local Finance Bureau.

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

(3) If a person that has continually submitted Annual Securities Reports which is prescribed in the preceding paragraph during the period specified in paragraph (1) intends to submit a Securities Registration Statement, the person may

prepare the Securities Registration Statement using the form specified in each of the following items according to the category of Regulated Securities set forth in each respective item, pursuant to the provisions of Article 5, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act:

一 内国投資証券 第四号の三の二様式

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

二 外国投資証券 第四号の四の二様式

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

三 特定内国資産流動化証券 第五号の二の二様式

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

四 特定外国資産流動化証券 第五号の三の二様式

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

五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める様式

(v) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第四号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(vi) Specified Depository Receipts: the forms specified in each of items (i) through (iv) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

(参照方式による有価証券届出書)

(Securities Registration Statement by Reference Method)

第十一条の三 法第五条第五項において準用する同条第四項各号（これらの規定を法第二十七条において準用する場合を含む。以下同じ。）に掲げる全ての要件を満たす者が、有価証券届出書を提出しようとする場合には、法第五条第五項において準用する同条第四項（法第二十七条において準用する場合を含む。第十二条第一項第三号イにおいて同じ。）の規定により、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により有価証券届出書を作成することができる。

Article 11-3 (1) If a person that satisfies all of the requirements set forth in the items of Article 5, paragraph (4) of the Act (including cases when these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 12, paragraph (1), item (iii),

(a)), intends to submit a Securities Registration Statement, the person may prepare the Securities Registration Statement using the form specified in each of the following items according to the category of Regulated Securities set forth in each respective item, pursuant to the provisions of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article:

一 内国投資証券 第四号の三の三様式

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

二 外国投資証券 第五号様式

(ii) Foreign Investment Securities: Form 5;

三 特定内国資産流動化証券 第五号の二の三様式

(iii) Regulated Domestic Asset Backed Securities: Form 5-2-3;

四 特定外国資産流動化証券 第五号の三の三様式

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

五 特定有価証券信託受益証券（前各号に掲げる特定有価証券を受託有価証券とするものに限る。第四項第三号において同じ。） 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める様式

(v) Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Regulated Securities set forth in the preceding items; the same applies in paragraph (4), item (iii)): the forms specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

六 特定預託証券（第一号から第四号までに掲げる特定有価証券に係る権利を表示するものに限る。第四項第四号において同じ。） 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第四号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(vi) Specified Depository Receipts (limited to those indicating the rights pertaining to Regulated Securities set forth in items (i) through (iv); the same applies in paragraph (4), item (iv)): the forms specified in each of items (i) through (iv) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

2 法第五条第五項において準用する同条第四項第一号に規定する内閣府令で定める期間は、一年間とする。

(2) The period specified by Cabinet Office Order, referred to in Article 5, paragraph (4), item (i) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, is one year.

3 法第五条第五項において準用する同条第四項第一号に規定する内閣府令で定めるも

のは、前条第二項に規定する有価証券報告書とする。

(3) The Annual Securities Reports specified by Cabinet Office Order, referred to in Article 5, paragraph (4), item (i) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, are the Annual Securities Reports prescribed in paragraph (2) of the preceding Article.

4 法第五条第五項において準用する同条第四項第二号に規定する内閣府令で定める基準は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める基準とする。

(4) The criteria specified by Cabinet Office Order, referred to in Article 5, paragraph (4), item (ii) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act, is the criteria specified in each of the following items according to the category of Regulated Securities set forth in each respective item:

一 内国投資証券又は外国投資証券 有価証券届出書を提出しようとする者が、本邦の金融商品取引所に上場されている内国投資証券若しくは外国投資証券（特定上場特定有価証券を除く。イにおいて「上場投資証券」という。）又は認可金融商品取引業協会（法第二条第十三項に規定する認可金融商品取引業協会をいう。以下同じ。）に店頭売買有価証券（同条第八項第十号ハに規定する店頭売買有価証券をいう。）として登録されている内国投資証券若しくは外国投資証券（特定店頭売買特定有価証券を除く。イにおいて「店頭登録投資証券」という。）を発行しており、かつ、次のいずれかに該当すること。

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

イ 上場日等（当該者の発行する内国投資証券又は外国投資証券が、上場投資証券である場合にあっては法第二十四条第五項において準用する同条第一項第一号に掲げる有価証券に該当することとなった日、店頭登録投資証券である場合にあっては法第二十四条第五項において準用する同条第一項第二号に掲げる有価証券に該当することとなった日をいう。以下この号において同じ。）が当該有価証券届出書の提出日の三年六月前の日以前の日である場合において、当該者の発行済内国投資証券又は外国投資証券について、当該有価証券届出書の提出日の六月前の

日から提出日の前日までの間のいずれかの日（以下この号において「算定基準日」という。）以前三年間の金融商品市場（法第二条第十四項に規定する金融商品市場をいう。以下イにおいて同じ。）における売買金額又は認可金融商品取引業協会の発表する売買金額（以下この号において「売買金額」という。）の合計を三で除して得た額が百億円以上であり、かつ、三年平均時価総額（当該算定基準日、その日の属する年（以下イ及びロにおいて「算定基準年」という。）の前年の応当日及び当該算定基準年の前々年の応当日における時価総額（金融商品市場における時価総額又は認可金融商品取引業協会の発表する時価総額をいう。以下この号において「時価総額」という。）の合計を三で除して得た額をいう。ニにおいて同じ。）が百億円以上であること。

- (a) if the Listing Date, etc. (meaning the day on which the Domestic Investment Securities or Foreign Investment Securities issued by the relevant person have come to fall under the securities set forth in Article 24, paragraph (1), item (i) of the Act as applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act if they are listed investment securities and the day on which the Domestic Investment Securities or Foreign Investment Securities issued by the relevant person have come to fall under the securities set forth in Article 24, paragraph (1), item (ii) of the Act as applied mutatis mutandis in Article 24, paragraph (5) of the Act if they are over-the-counter registered investment securities; hereinafter the same applies in this item) is on or preceding the day three years and six months prior to the submission date of the relevant Securities Registration Statement, with regard to the issued Domestic Investment Securities or Foreign Investment Securities of that person, the amount obtained by dividing the total trading value on the Financial Instruments Market (meaning a Financial Instruments Market as prescribed in Article 2, paragraph (14) of the Act; hereinafter the same applies in (a)) or the total trading value announced by the Authorized Financial Instruments Firms Association (hereinafter referred to as the "trading value" in this item) within three years prior to any of the days between the day six months before the submission date of the Securities Registration Statement and the day preceding the submission date (hereinafter referred to as the "calculation base date" in this item) by three is ten billion yen or more, and the Average Market Capitalization for Three Years (meaning the amount obtained by dividing the total aggregate Market Capitalization (meaning the Market Capitalization on the Financial Instruments Market or the Market Capitalization announced by the Authorized Financial Instruments Firms Association; hereinafter collectively referred to as the "Market Capitalization" in this item) of the Investment Securities as of the relevant calculation base date, the day corresponding to the calculation base date which falls within the year immediately prior to the year that

includes the calculation base date (hereinafter referred to as the "calculation base year" in (a) and (b)), and the day corresponding to the calculation base date which falls within the year two years prior to the relevant calculation base year by three; the same applies in (d)) is ten billion yen or more;

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

(b) if the Listing Date, etc. falls within the period between the day three years and six months before the submission date of the relevant Securities Registration Statement and the day that is on or preceding the day two years and six months before the submission date, with regard to the issued Domestic Investment Securities or Foreign Investment Securities of the relevant person, the amount obtained by dividing the total trading value for the two years prior to the calculation base date by two is ten billion yen or more, and the Average Market Capitalization for Two Years (meaning the amount obtained by dividing the aggregated Market Capitalization as of the relevant calculation base date and the day corresponding to the calculation base date which falls within the year immediately prior to the calculation base year by two; the same applies in (d)) is ten billion yen or more;

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

(c) if the Listing Date, etc. is after the day two years and six months before the submission date of the relevant Securities Registration Statement, with regard to the issued Domestic Investment Securities or Foreign Investment Securities of the relevant person, the trading value of the issued Investment Securities for the year one year prior to the calculation base date is ten billion yen or more, and the Market Capitalization at the Base Time (meaning the Market Capitalization as of the relevant calculation base date; the same applies in (d)) is ten billion yen or more;

ニ 当該者の発行済内国投資証券又は外国投資証券について、三年平均時価総額（上場日等が当該有価証券届出書の提出日の三年六月前の日後の日で二年六月前の日以前の日である場合には二年平均時価総額、上場日等が当該有価証券届出書の提出日の二年六月前の日後の日である場合には基準時時価総額）が二百五十億円以上であること。

- (d) with regard to the issued Domestic Investment Securities or Foreign Investment Securities of the relevant person, the Average Market Capitalization for Three Years (if the Listing Date, etc. falls within the period between the day after the day three years and six months before the submission date of the relevant Securities Registration Statement and the day that is on or preceding the day two years and six months before the submission date, the Average Market Capitalization for Two Years, and if the Listing Date, etc. is after the day two years and six months before the submission date of the relevant Securities Registration Statement, the Market Capitalization at the Base Time) is 25 billion yen or more; or
- ホ 当該有価証券届出書の提出日以前五年間において、当該者が本邦においてその募集又は売出しに係る有価証券届出書又は発行登録追補書類を提出することにより発行し、又は交付された内国投資証券又は外国投資証券の発行価額又は売出価額の総額が百億円以上であること。
- (e) that, within the five-year period prior to the submission date of the Securities Registration Statement, the total amount of the issue value or distribution value of Domestic Investment Securities or Foreign Investment Securities that the person issued or were delivered by submitting a Securities Registration Statement or Self Registration Supplements pertaining to the Public Offering or Secondary Distribution thereof in Japan is 10 billion yen or more;
- 二 特定内国資産流動化証券又は特定外国資産流動化証券 有価証券届出書の提出日以前五年間において、当該有価証券届出書を提出しようとする者が、本邦においてその募集又は売出しに係る有価証券届出書又は発行登録追補書類を提出することにより発行し、又は交付された特定内国資産流動化証券又は特定外国資産流動化証券の発行価額又は売出価額の総額が百億円以上であること。
- (ii) Regulated Domestic Asset Backed Securities or Regulated Foreign Asset Backed Securities: that, within the five-year period prior to the submission date of a Securities Registration Statement, the total amount of the issue value or distribution value of Regulated Domestic Asset Backed Securities or Regulated Foreign Asset Backed Securities that the person that intends to submit the Securities Registration Statement issued or were delivered by submitting a Securities Registration Statement or Self Registration Supplements pertaining to the Public Offering or Secondary Distribution thereof in Japan is 10 billion yen or more;
- 三 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、前二号に掲げる特定有価証券の区分に応じ当該各号に定める基準
- (iii) Beneficiary Certificates of Regulated Securities in Trust: any of the criteria specified in each of the preceding two items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated



Securities in Trust; and

四 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号又は第二号に掲げる特定有価証券の区分に応じ当該各号に定める基準

(iv) Specified Depository Receipts: the criteria specified in each of item (i) or item (ii) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

(外国会社届出書の提出要件)

(Requirements for Submission of Foreign Company Statements)

第十一条の四 特定有価証券に係る法第五条第六項に規定する内閣府令で定める場合は、届出書提出外国会社（同項に規定する届出書提出外国会社又は届出書提出外国者をいう。以下同じ。）が有価証券届出書に代えて外国会社届出書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 11-4 (1) The cases specified by Cabinet Office Order, referred to in Article 5, paragraph (6) of the Act, which pertain to Regulated Securities, are the cases when the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Statement in lieu of a Securities Registration Statement by a Statement-Filing Foreign Company (meaning a statement-filing foreign company or statement-filing foreign person as prescribed in that paragraph; the same applies hereinafter) as a case that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

2 特定有価証券に係る法第五条第六項第二号（法第二十七条において準用する場合を含む。次条第一項及び第十三条の二において同じ。）に規定する内閣府令で定める者は、次に掲げる者とする。

(2) The persons specified by Cabinet Office Order, referred to in Article 5, paragraph (6), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in paragraph (1) of the following Article and Article 13-2), that pertain to Regulated Securities, are the following persons:

一 外国金融商品市場（法第二条第八項第三号ロに規定する外国金融商品市場をいう。次号において同じ。）を開設する者

(i) a person that establishes a Foreign Financial Instruments Market (meaning a Foreign Financial Instruments Market as prescribed in Article 2, paragraph (8), item (iii), (b) of the Act; the same applies in the following item); and

二 外国金融商品市場に準ずるものとして外国に開設された店頭売買有価証券市場（法第六十七条第二項に規定する店頭売買有価証券市場をいう。第十九条の二第一項第二号において同じ。）の性質を有する市場を開設する者

(ii) a person that establishes a market which has the nature of an Over-the-Counter Securities Market (meaning the over-the-counter securities market as prescribed in Article 67, paragraph (2) of the Act; the same applies in Article 19-2, paragraph (1), item (ii)) which is established in a foreign state as an equivalent to a Foreign Financial Instruments Market.

(外国会社届出書の提出等)

(Submission of Foreign Company Statements)

第十一条の五 法第五条第六項の規定により外国会社届出書を提出しようとする届出書提出外国会社は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により作成した同項第一号（法第二十七条において準用する場合を含む。）に掲げる書類、同項第二号に掲げる書類及びその補足書類（法第五条第七項（法第二十七条において準用する場合を含む。以下この条及び第十三条の三第二項において同じ。）に規定する補足書類をいう。第十三条の三第二項第一号、第十五条及び第十六条において同じ。）三通を関東財務局長に提出しなければならない。

Article 11-5 (1) A Statement-Filing Foreign Company that intends to submit a Foreign Company Statement pursuant to the provisions of Article 5, paragraph (6) of the Act must prepare three copies of the documents set forth in item (i) of that paragraph (including as applied mutatis mutandis pursuant to Article 27 of the Act) using the forms specified in each of the following items according to the category of Regulated Securities set forth in each respective item, documents set forth in item (ii) of that paragraph and the Supplementary Documents thereto (meaning supplementary documents as prescribed in Article 5, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article and Article 13-3, paragraph (2)); the same applies in Article 13-3, paragraph (2), item (i) and Article 15, and Article 16), and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 外国投資信託受益証券 第四号の二の二様式

(i) Foreign Investment Trust Beneficiary Certificates: Form 4-2-2;

二 外国投資証券 第四号の四の三様式

(ii) Foreign Investment Securities: Form 4-4-3;

三 外国資産流動化証券 第五号の三の四様式

(iii) Foreign Asset Backed Securities: Form 5-3-4;

四 外国資産信託流動化証券 第五号の五の二様式

(iv) Foreign Beneficiary Certificates Backed by Assets in Trust: Form 5-5-2;

五 外国信託受益証券 第六号の二の二様式

(v) Foreign Trust Beneficiary Certificates: Form 6-2-2;

六 外国抵当証券 第六号の四の二様式

(vi) Foreign Mortgage Securities: Form 6-4-2;

七 外国有価証券投資事業権利等 第六号の六の二様式

(vii) Foreign Rights in Securities Investment Business, etc.: Form 6-6-2;

八 特定有価証券信託受益証券（第一号から第六号までに掲げる有価証券を受託有価証券とするものに限る。） 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第六号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(viii) Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Regulated Securities set forth in items (i) through (vi)): the forms specified in each of items (i) through (vi) according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

九 特定預託証券（第一号から第六号までに掲げる有価証券に係る権利を表示するものに限る。） 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第六号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(ix) Specified Depository Receipts (limited to those indicating the rights pertaining to Regulated Securities set forth in items (i) through (vi)): the forms specified in each of items (i) through (vi) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

2 特定有価証券に係る法第五条第七項に規定する書類に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、次の各号に掲げる様式の区分に応じ、当該各号に定める事項とする。

(2) The matters specified by Cabinet Office Order as those necessary and appropriate for the public interest or the protection of investors among the matters included in the documents prescribed in Article 5, paragraph (7) of the Act, which pertain to Regulated Securities, are the matters specified in each of the following items according to the category of forms set forth in each respective item:

一 第四号の二様式 次に掲げる項目に記載すべき事項に相当する事項

(i) Form 4-2: the matters equivalent to the matters to be included in the following items:

イ 「第二部 ファンド情報」の「第1 ファンドの状況」の「1 ファンドの性格」の「(3) ファンドの仕組み」

(a) "(3) Structure of Fund" from "1. Characteristics of Fund" in "Section 1. Status of Fund" of "Part II. Fund Information";

ロ 「第二部 ファンド情報」の「第1 ファンドの状況」の「2 投資方針」  
(b) "2. Investment Policy" in "Section 1. Status of Fund" of "Part II. Fund Information";

ハ 「第二部 ファンド情報」の「第1 ファンドの状況」の「3 投資リスク」  
(c) "3. Investment Risks" in "Section 1. Status of Fund" of "Part II. Fund

- Information";
- ニ 「第二部 ファンド情報」の「第1 ファンドの状況」の「4 手数料等及び税金」
- (d) "4. Fees, etc. and Taxes" in "Section 1. Status of Fund" of "Part II. Fund Information";
- ホ 「第二部 ファンド情報」の「第1 ファンドの状況」の「5 運用状況」  
（「(4) 販売及び買戻しの実績」を除く。）
- (e) "5. Investment Status" (excluding "(4) Record of Sale and Buy-back") in "Section 1. Status of Fund" of "Part II. Fund Information"; and
- ヘ 「第二部 ファンド情報」のうち、イからホまでに掲げる項目以外の項目であつて、届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものと認める項目
- (f) matters in "Part II. Fund Information" other than those set forth in (a) to (e), which the Statement-Filing Foreign Company considers necessary and appropriate for the public interest or the protection of investors;
- 二 第四号の四様式 次に掲げる項目に記載すべき事項に相当する事項
- (ii) Form 4-4: the matters equivalent to the matters to be included in the following items:
- イ 「第二部 ファンド情報」の「第1 ファンドの状況」の「1 外国投資法人の概況」の「(1) 主要な経営指標等の推移」及び「(3) 外国投資法人の仕組み」
- (a) "(1) Transition of Major Management Indicators, etc." and "(3) Structure of Foreign Investment Corporation" from "1. Overview of Foreign Investment Corporation" in "Section 1. Status of Fund" of "Part II. Fund Information";
- ロ 「第二部 ファンド情報」の「第1 ファンドの状況」の「2 投資方針」
- (b) "2. Investment Policy" in "Section 1. Status of Fund" of "Part II. Fund Information";
- ハ 「第二部 ファンド情報」の「第1 ファンドの状況」の「3 投資リスク」
- (c) "3. Investment Risks" in "Section 1. Status of Fund" of "Part II. Fund Information";
- ニ 「第二部 ファンド情報」の「第1 ファンドの状況」の「4 手数料等及び税金」
- (d) "4. Fees, etc. and Taxes" in "Section 1. Status of Fund" of "Part II. Fund Information"; and
- ホ 「第二部 ファンド情報」及び「第三部 外国投資法人の詳細情報」のうち、イからニまでに掲げる項目以外の項目であつて、届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものと認める項目
- (e) matters in "Part II. Fund Information" and "Part III. Detailed Information on Foreign Investment Corporation" other than those set forth in (a) to (d), which the Statement-Filing Foreign Company considers

necessary and appropriate for the public interest or the protection of investors;

三 第五号の三様式 次に掲げる項目に記載すべき事項に相当する事項

(iii) Form 5-3: the matters equivalent to the matters to be included in the following items:

イ 「第二部 管理資産情報」の「第1 管理資産の状況」の「1 概況」の「(2) 管理資産の基本的性格」

(a) "(2) Basic Nature of Collateralized Assets" from "1. Overview" in "Section 1. Positions of Collateralized Assets" of "Part II. Collateralized Assets Information";

ロ 「第二部 管理資産情報」の「第1 管理資産の状況」の「2 管理資産を構成する資産の概要」

(b) "2. Outline of Assets Constituting the Collateralized Assets" in "Section 1. Positions of Collateralized Assets" of "Part II. Collateralized Assets Information";

ハ 「第二部 管理資産情報」の「第1 管理資産の状況」の「3 管理及び運営の仕組み」の「(1) 資産管理等の概要」の「② 管理報酬等」

(c) "(ii) Management Fee, etc." under "(1) Outline of Collateralized Assets, etc." from "3. Structures of Management and Operation" in "Section 1. Positions of Collateralized Assets" of "Part II. Collateralized Assets Information";

ニ 「第二部 管理資産情報」の「第1 管理資産の状況」の「4 証券所有者の権利行使等」の「(3) 課税上の取扱い」

(d) "(3) Tax Treatment" from "4. Exercise of Rights, etc. by Securities Holders" in "Section 1. Positions of Collateralized Assets" of "Part II. Collateralized Assets Information";

ホ 「第二部 管理資産情報」の「第1 管理資産の状況」の「6 投資リスク」

(e) "6. Investment Risks" in "Section 1. Positions of Collateralized Assets" of "Part II. Collateralized Assets Information";

ヘ 「第二部 管理資産情報」の「第2 管理資産の経理状況」の「1 主な資産の内容」、「2 主な損益の内容」及び「3 収入金（又は損失金）の処理」

(f) "1. Contents of Principal Assets", "2. Lists of Principal Profits and Losses" and "3. Accounting Treatment for Revenue or Losses" in "Section 2. Accounting Status of Collateralized Assets" of "Part II. Collateralized Assets Information"; and

ト 「第二部 管理資産情報」のうち、イからへまでに掲げる項目以外の項目であって、届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものと認める項目

(g) matters in "Part II. Collateralized Assets Information" other than those set forth in (a) to (f), which the Statement-Filing Foreign Company considers necessary and appropriate for the public interest or the

protection of investors;

四 第五号の五様式 次に掲げる項目に記載すべき事項に相当する事項

(iv) Form 5-5: the matters equivalent to the matters to be included in the following items:

イ 「第二部 特定信託財産情報」の「第1 特定信託財産の状況」の「2 特定信託財産を構成する資産の概要」

(a) "2. Positions of Assets Constituting the Specified Trust Property" in "Section 1. Status of Specified Trust Property" of "Part II. Specified Trust Property Information";

ロ 「第二部 特定信託財産情報」の「第1 特定信託財産の状況」の「3 特定信託財産の流動化の仕組み」の「(1) 特定信託財産の流動化の概要」

(b) "(1) Outline of Securitization of Specified Trust Property" from "3. Structure of Securitization of Specified Trust Property" in "Section 1. Status of Specified Trust Properties" of "Part II. Specified Trust Property Information";

ハ 「第二部 特定信託財産情報」の「第1 特定信託財産の状況」の「5 投資リスク」

(c) "5. Investment Risks" in "Section 1. Status of Specified Trust Property" of "Part II. Specified Trust Property Information";

ニ 「第二部 特定信託財産情報」の「第1 特定信託財産の状況」の「6 財務書類」の「(1) 貸借対照表」、「(2) 損益計算書」及び「(3) 利益処分計算書（又は損失処理計算書）」

(d) "(1) Balance Sheet", "(2) Profit and Loss Statement" and "(3) Statement of Appropriation or Disposition of Retained Earnings or Losses" from "6. Financial Statements" in "Section 1. Status of Specified Trust Property" of "Part II. Specified Trust Property Information";

ホ 「第二部 特定信託財産情報」の「第1 特定信託財産の状況」の「7 証券所有者に関する事項」の「(2) 課税上の取扱い」

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

ヘ 「第二部 特定信託財産情報」のうち、イからホまでに掲げる項目以外の項目であって、届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものと認める項目

(f) matters in "Part II. Specified Trust Property Information" other than those set forth in (a) to (e), which the Statement-Filing Foreign Company considers necessary and appropriate for the public interest or the protection of investors;

五 第六号の二様式 次に掲げる項目に記載すべき事項に相当する事項

(v) Form 6-2: matters equivalent to those to be included in the following items:

イ 「第二部 信託財産情報」の「第1 信託財産の状況」の「2 信託財産を構

成する資産の概要」

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

ロ 「第二部 信託財産情報」の「第1 信託財産の状況」の「3 信託の仕組み」の「(1) 信託の概要」の「① 信託の基本的仕組み」

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

ハ 「第二部 信託財産情報」の「第1 信託財産の状況」の「5 投資リスク」

(c) "5. Investment Risks" in "Section 1. Status of Trust Property" of Part II. Trust Property Information";

ニ 「第二部 信託財産情報」の「第1 信託財産の状況」の「6 財務書類」

(d) "6. Financial Statements" in "Section 1. Status of Trust Property" of Part II. Trust Property Information";

ホ 「第二部 信託財産情報」の「第1 信託財産の状況」の「7 証券所有者に関する事項」の「(2) 課税上の取扱い」

(e) "(2) Tax Treatment" from "7. Matters concerning Securities Holders" in "Section 1. Status of Trust Property" of "Part II. Trust Property Information"; and

ヘ 「第二部 信託財産情報」のうち、イからホまでに掲げる項目以外の項目であって、届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものと認める項目

(f) matters in "Part II. Trust Property Information" other than those set forth in (a) to (e), which the Statement-Filing Foreign Company considers necessary and appropriate for the public interest or the protection of investors;

六 第六号の四様式 次に掲げる項目に記載すべき事項に相当する事項

(vi) Form 6-4: the matters equivalent to the matters to be included in the following items:

イ 「第二部 原資産情報」の「第1 抵当権の状況」の「2 貸付債権の概要」及び「3 外国抵当証券保有者の権利」の「(2) 課税上の取扱い」

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

ロ 「第二部 原資産情報」の「第2 外国抵当証券の目的財産の概況」の「1 外国抵当証券の目的財産の概要」

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

ハ 「第二部 原資産情報」の「第3 リスク情報」

(c) "Section 3. Risk Information" of "Part II. Information on Underlying

- Assets";
- ニ 「第三部 特別情報」の「第1 発行者の経理状況」及び「第2 貸付債権に係る債務者の経理の概況」
- (d) "Section 1. Accounting Status of Issuer" and "Section 2. Overview of Accounting of Obligor Relating to Loan Claims" of "Part III. Special Information"; and
- ホ 「第二部 原資産情報」及び「第三部 特別情報」のうち、イからニまでに掲げる項目以外の項目であって、届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものと認める項目
- (e) matters in "Part II. Specified Trust Property Information" and "Part III. Special Information" other than those set forth in (a) to (d), which the Statement-Filing Foreign Company considers necessary and appropriate for the public interest or the protection of investors; and
- 七 第六号の六様式 次に掲げる項目に記載すべき事項に相当する事項
- (vii) Form 6-6: matters equivalent to those to be included in the following items:
- イ 「第二部 発行者情報」の「第1 外国組合等の状況」の「1 外国組合等の概況」の「(1) 主要な経営指標等の推移」及び「(4) 外国組合等の仕組み」
- (a) "(1) Transition of Major Management Indicators, etc." and (4) Structure of Foreign Partnership, etc." from "1. Overview of Foreign Partnership, etc." in "Section 1. Status of Foreign Partnership, etc." of "Part II. Issuer Information";
- ロ 「第二部 発行者情報」の「第1 外国組合等の状況」の「2 投資方針」
- (b) "2. Investment Policy" in "Section 1. Status of Foreign Partnership, etc." of "Part II. Issuer Information";
- ハ 「第二部 発行者情報」の「第1 外国組合等の状況」の「3 投資リスク」
- (c) "3. Investment Risks" in "Section 1. Status of Foreign Partnership, etc." of "Part II. Issuer Information";
- ニ 「第二部 発行者情報」の「第1 外国組合等の状況」の「4 手数料等及び税金」
- (d) "4. Fees, etc. and Taxes" in "Section 1. Status of Foreign Partnership, etc." of "Part II. Issuer Information"; and
- ホ 「第二部 発行者情報」のうち、イからニまでに掲げる項目以外の項目であって、届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものと認める項目
- (e) matters in "Part II. Issuer Information" other than those set forth in (a) to (d), which the Statement-Filing Foreign Company considers necessary and appropriate for the public interest or the protection of investors.
- 3 特定有価証券に係る法第五条第七項に規定する書類に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、前項



各号に掲げる様式による有価証券届出書に記載すべき事項であって、当該書類に記載されていない事項（次項第一号において「不記載事項」という。）のうち、前項各号に定める事項を日本語又は英語によって記載したもの（当該事項を英語によって記載したものである場合は、当該事項の要約の日本語による翻訳文を添付すること。）とする。

(3) The matters specified by Cabinet Office Order as those necessary and appropriate for the public interest or the protection of investors, among the matters not included in the documents prescribed in Article 5, paragraph (7) of the Act, which pertain to Regulated Securities, are, among the matters which are to be included in a Securities Registration Statement prepared using the forms set forth in the items of the preceding paragraph but which are not included in the relevant documents (referred to as "matters not included in the documents" in item (i) of the following paragraph), the matters specified in each respective item which are written in Japanese or English (if those matters are written in English, a Japanese translation of the summary thereof must be attached).

4 特定有価証券に係る法第五条第七項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(4) The other documents specified by Cabinet Office Order, referred to in Article 5, paragraph (7) of the Act, which pertain to Regulated Securities, are as follows:

一 不記載事項（第二項各号に定める事項を除く。）を日本語又は英語によって記載したもの

(i) a document in which details not included in the documents (excluding the details specified in the items of paragraph (2)) are written in Japanese or English; and

二 第二項各号に掲げる様式による有価証券届出書に記載すべき事項と当該事項に相当する外国会社届出書との対照表

(ii) a comparative table of details to be included in a Securities Registration Statement prepared using the form set forth in the items of paragraph (2) and those that correspond to those details stated in a Foreign Company Statement.

（募集事項等記載書面）

(Documents Containing Matters Related to Public Offering)

第十一条の六 法第五条第十項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する募集又は売出しの状況を勘案して内閣府令で定めるものは、次に掲げる特定有価証券とする。

Article 11-6 (1) The Regulated Securities specified by Cabinet Office Order in consideration of the status of a Public Offering or Secondary Distribution thereof, referred to in Article 5, paragraph (10) of the Act (including as applied

mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article), are the following Regulated Securities:

一 内国投資信託受益証券

(i) Domestic Investment Trust Beneficiary Certificates;

二 外国投資信託受益証券

(ii) Foreign Investment Trust Beneficiary Certificates;

三 内国信託受益証券

(iii) Domestic Trust Beneficiary Certificates;

四 外国信託受益証券

(iv) Foreign Trust Beneficiary Certificates;

五 内国信託受益権

(v) Domestic Trust Beneficial Interests;

六 外国信託受益権

(vi) Foreign Trust Beneficial Interests;

七 特定有価証券信託受益証券（前各号に掲げる特定有価証券を受託有価証券とするものに限る。第三項第五号において同じ。）

(vii) Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Regulated Securities set forth in the preceding items; the same applies in paragraph (3), item (v)); and

八 特定預託証券（第一号から第六号までに掲げる特定有価証券に係る権利を表示するものに限る。第三項第六号において同じ。）

(viii) Specified Depository Receipts (limited to those indicating the rights pertaining to Regulated Securities set forth in items (i) through (vi); the same applies in paragraph (3), item (vi)).

2 法第五条第十項に規定する内閣府令で定める期間は、一年間とする。

(2) The period specified by Cabinet Office Order, referred to in Article 5, paragraph (10) of the Act, is one year.

3 法第五条第十項の規定により募集事項等記載書面を提出しようとする特定有価証券届出書提出会社（同項に規定する特定有価証券届出書提出会社又は特定有価証券届出書提出者をいう。）は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により募集事項等記載書面三通を作成し、関東財務局長に提出しなければならない。

(3) A Company Submitting a Regulated Securities Registration Statement (meaning a company submitting a regulated securities registration statement or a person submitting a regulated securities registration statement prescribed in Article 5, paragraph (10) of the Act) that intends to submit Documents Containing Matters Related to Public Offering, etc. pursuant to the provisions of that paragraph must prepare three copies of the Documents Containing Matters Related to Public Offering, etc. using the forms specified in each of the following items according to the category of Regulated Securities set forth in each respective item, and must submit them to the Director-General of the

Kanto Local Finance Bureau:

一 内国投資信託受益証券 第六号の七様式

(i) Domestic Investment Trust Beneficiary Certificates: Form 6-7;

二 外国投資信託受益証券 第六号の八様式

(ii) Foreign Investment Trust Beneficiary Certificates: Form 6-8;

三 内国信託受益証券及び内国信託受益権 第六号の九様式

(iii) Domestic Trust Beneficiary Certificates and Domestic Trust Beneficial Interests: Form 6-9;

四 外国信託受益証券及び外国信託受益権 第六号の十様式

(iv) Foreign Trust Beneficiary Certificates and Foreign Trust Beneficial Interests: Form 6-10;

五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める様式

(v) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第四号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(vi) Specified Depository Receipts: the forms specified in each of items (i) through (iv) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

(有価証券届出書の添付書類)

(Documents Attached to Securities Registration Statement)

第十二条 法第五条第十三項（法第二十七条において準用する場合を含む。）の規定により有価証券届出書に添付すべき書類（次条において「添付書類」という。）として内閣府令で定めるものは、次の各号に掲げる有価証券届出書の区分に応じ、当該各号に定める書類とする。ただし、当該書類が当該有価証券届出書提出前一年以内に当該有価証券届出書に係る特定有価証券と同一の種類の特有価証券について提出された有価証券届出書に添付して提出されたものと同一内容のものである場合には、これを除く。

Article 12 (1) The documents specified by Cabinet Office Order as documents to be attached to a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (13) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) (referred to as "attached documents" in the following Article) are the documents specified in each of the following items according to the category of Securities Registration Statement set forth in each respective item; provided, however, that if the relevant documents have the

same information as the attached documents submitted with a Securities Registration Statement that was submitted for Regulated Securities of the same class as the Regulated Securities pertaining to the Securities Registration Statement within one year prior to the submission of the Securities Registration Statement, those documents are excluded:

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

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

イ 定款、約款、規約、信託契約書若しくは組合契約書又はこれらに準ずる書類（法第五条第十一项（法第二十七条において準用する場合を含む。第二十二条の二及び第二十七条第一項第一号イにおいて同じ。）の規定により募集事項等記載書面が有価証券報告書と併せて提出される場合を除く。）

(a) the articles of incorporation, general conditions, bylaws, a written trust agreement or a written partnership agreement, or other documents equivalent thereto (excluding cases when Documents Containing Matters Related to Public Offering, etc. are submitted along with an Annual Securities Report pursuant to the provisions of Article 5, paragraph (11) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 22-2 and Article 27, paragraph (1), item (i), (a)));

ロ 当該内国特定有価証券の発行につき役員会（投資信託及び投資法人に関する法律第百十二条に規定する役員会その他これに類する機関をいう。以下同じ。）の決議、投資主総会（同法第八十九条第一項に規定する投資主総会その他これに類する機関をいう。以下同じ。）の決議若しくは組合員等（民法（明治二十九年法律第八十九号）第六百六十七条第一項に規定する組合契約によって成立する組合の組合員、商法（明治三十二年法律第四十八号）第五百三十五条に規定する匿名組合契約における営業者、投資事業有限責任組合契約に関する法律（平成十年法律第九十号）第二条第二項に規定する投資事業有限責任組合の無限責任組合員若しくは有限責任事業組合契約に関する法律（平成十七年法律第四十号）第二条に規定する有限責任事業組合の組合員又はこれらに類する者をいう。以下ロ及び第二十五条第二項第三号において同じ。）の決定があつた場合における当該役員会の議事録の写し、当該投資主総会の議事録の写し若しくは当該組合員等の決定があつたことを証する書面の写し又はこれらに類する書面

(b) if a resolution at a board of officers' meeting (meaning a board of officers' meeting as prescribed in Article 112 of the Act on Investment Trusts and Investment Corporations or any other organ similar thereto; the same applies hereinafter), a resolution at an investors' meeting (meaning an

investors' meeting as prescribed in Article 89, paragraph (1) of that Act or any other organ similar thereto; the same applies hereinafter), or a decision of Partners, etc. (meaning partners of a partnership formed under a partnership agreement as prescribed in Article 667, paragraph (1) of the Civil Code (Act No. 89 of 1896), a proprietor under a silent partnership agreement as prescribed in Article 535 of the Commercial Code (Act No. 48 of 1899), unlimited liability partners of an investment limited partnership as prescribed in Article 2, paragraph (2) of the Limited Partnership Act for Investment (Act No. 90 of 1998) or partners of a limited liability partnership prescribed in Article 2 of the Limited Liability Partnership Act (Act No. 40 of 2005), or persons similar thereto; hereinafter the same applies in (b), and Article 25, paragraph (2), item (iii)) has been adopted or made for the issuance of the relevant Domestic Regulated Securities, a copy of the minutes of the board of officers' meeting, a copy of the minutes of the investors' meeting, or a copy of the document demonstrating the decision of the Partners, etc., or other documents similar thereto;

ハ ファンドの資金を運用する法人又はファンド、信託財産、管理資産、特定信託財産若しくは組合等財産（第二十九条において「ファンド等」と総称する。）に関し業務上密接な関係を有する法人（当該有価証券届出書の提出者が令第二十七条第二号イ又はロに規定する投資法人である場合にあっては、特定関係法人を含む。以下「関係法人」という。）のうち主要なものとの間に締結した契約の契約書の写し又は締結しようとする契約の内容を記載した書面（当該締結した契約又は当該締結しようとする契約の主要な内容が当該有価証券届出書に記載されている場合を除く。）

(c) a copy of the written contract for a contract concluded with a major corporation from among the corporations that invest money of the Fund or the corporations that have a close business relationship with regard to the Fund, Trust Property, Collateralized Assets, Specified Trust Property or Property under Partnership, etc. (hereinafter collectively referred to as "Fund, etc." in Article 29) (if the person that submits the Securities Registration Statement is an investment corporation as prescribed in Article 27, item (ii), (a) or (b) of the Order, including a Specified Affiliated Corporation; hereinafter referred to as a "Affiliated Corporation"), or a document including the details of a contract that is to be concluded (excluding cases when the major details of the contract that has been concluded or is to be concluded are included in the Securities Registration Statement);

ニ 当該内国特定有価証券が特定有価証券信託受益証券（内国法人が発行者であるものに限る。）である場合には、当該特定有価証券信託受益証券の発行に関して締結された信託契約その他主要な契約の契約書の写し

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

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

ホ 当該内国特定有価証券が特定預託証券（内国法人が発行者であるものに限る。）である場合には、当該特定預託証券の発行に関して締結された預託契約その他主要な契約の契約書の写し

(e) if the Domestic Regulated Securities are Specified Depository Receipts (limited to those whose Issuer is a domestic corporation), a copy of a written contract of the depository contract concluded for the Specified Depository Receipts or a copy of other major contracts;

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

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

イ 前号イに掲げる書類（第二十七条第一項ただし書の規定により、当該書類が当該有価証券届出書の組込書類（法第五条第五項において準用する同条第三項の規定により有価証券届出書にとじ込まれる書類をいう。第六号イにおいて同じ。）に含まれていない場合に限る。）

(a) the documents set forth in (a) of the preceding item (limited to cases when the relevant documents are not included in the incorporated documents (meaning documents to be incorporated in a Securities Registration Statement pursuant to the provisions of Article 5, paragraph (3) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article; the same applies in item (vi), (a) of the relevant Securities Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1)); and

ロ 前号ロからホまでに掲げる書類

(b) the documents set forth in (b) through (e) of the preceding item;

三 第四号の三の三様式により作成された有価証券届出書次に掲げる書類

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

イ 第一号イに掲げる書類（第二十七条第一項ただし書の規定により、当該書類が当該有価証券届出書の参照書類（法第五条第五項において準用する同条第四項に規定する参照書類をいう。以下同じ。）に含まれていない場合に限る。）

(a) the documents set forth in item (i), (a) (limited to cases where the relevant documents are not included in the reference documents (meaning reference documents as prescribed in Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article; the same applies hereinafter) of the relevant Securities Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1));

- ロ 第一号ロからホまでに掲げる書類
- (b) the documents set forth in item (i), (b) through (e);
- ハ 当該有価証券届出書の提出者が法第五条第五項において準用する同条第四項各号に掲げる要件を満たしていることを示す書面
- (c) a document indicating that the person that submits the relevant Securities Registration Statement satisfies the requirements set forth in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act;
- ニ 当該有価証券届出書において参照すべき旨記載された有価証券報告書の提出日以後次の（１）又は（２）に掲げる事情が生じた場合（当該（１）又は（２）に規定する重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該有価証券届出書の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類
- (d) if the circumstances set forth in 1. or 2. below occur on or after the submission date of an Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the relevant Securities Registration Statement (excluding cases when a Semiannual Securities Report, Extraordinary Report, or amendment report containing the details of the material facts set forth in 1. or 2. below is included in the reference documents of the Securities Registration Statement), a document containing the details of the material facts:
- （１） 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出するときにはその内容を記載することができなかったものにつき、記載することができる状態になったこと。
1. it has become possible for a material fact that is required to be contained in the Annual Securities Report and that occurred before the submission date thereof, but whose details could not be included when the relevant documents were submitted to be included; and
- （２） 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。
2. that a material fact concerning the details to be included in the relevant Annual Securities Report has occurred; and
- ホ 投資法人（投資信託及び投資法人に関する法律第二条第十二項に規定する投資法人をいう。以下同じ。）の目的及び基本的性格並びに主要な経営指標等の推移を的確かつ簡明に説明した書面
- (e) a document explaining accurately and concisely the purpose and basic nature of the investment corporation (meaning an investment corporation as prescribed in Article 2, paragraph (12) of the Act on Investment Trusts and Investment Corporations; the same applies hereinafter) as well as the transition of the major management indicators, etc.;
- 四 第五号の二の三様式により作成された有価証券届出書 前号イからニまでに掲げる書類

- (iv) a Securities Registration Statement prepared using Form 5-2-3: the documents set forth in (a) through (d) of the preceding item;
- 五 外国特定有価証券の募集又は売出しに係る有価証券届出書（第四号の四の二様式、第五号様式、第五号の三の二様式及び第五号の三の三様式により作成された有価証券届出書を除く。）又は外国会社届出書 次に掲げる書類
- (v) a Securities Registration Statement pertaining to a Public Offering or Secondary Distribution of Foreign Regulated Securities (excluding a Securities Registration Statement prepared using Form 4-4-2, Form 5, Form 5-3-2 and Form 5-3-3) or Foreign Company Statement: the following documents:
- イ 第一号に定める書類
- (a) the documents specified in item (i);
- ロ 有価証券届出書に記載された当該外国特定有価証券の発行者の代表者が当該外国特定有価証券の募集又は売出しの届出に関し正当な権限を有する者であることを証する書面
- (b) a document demonstrating that a representative person of the Issuer of the relevant Foreign Regulated Securities included in the Securities Registration Statement is a person that has legitimate authority concerning the notification of the Public Offering or Secondary Distribution of the relevant Foreign Regulated Securities;
- ハ 当該発行者が、本邦内に住所を有する者に、当該外国特定有価証券の募集又は売出しの届出に関する一切の行為につき当該発行者を代理する権限を付与したことを証する書面
- (c) a document demonstrating that the Issuer has granted a person that has an address in Japan the authority to represent the Issuer for any acts concerning the notification of Public Offering or Secondary Distribution of the relevant Foreign Regulated Securities;
- ニ 当該外国特定有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文
- (d) a legal written opinion by legal experts stating that the Public Offering or Secondary Distribution of the Foreign Regulated Securities is lawful as well as the relevant provisions of the relevant laws and regulations set forth in the legal written opinion; and
- ホ 外国為替及び外国貿易法第二十一条第一項又は第二項の規定による許可を必要とする場合における当該許可を受けたことを証する書面
- (e) if the permission under Article 21, paragraph (1) or (2) of the Foreign Exchange and Foreign Trade Act is required, a document demonstrating that the permission has been obtained;
- 六 第四号の四の二様式及び第五号の三の二様式により作成された有価証券届出書 次に掲げる書類
- (vi) a Securities Registration Statement prepared using Form 4-4-2 and Form



5-3-2: the following documents:

イ 第一号イに掲げる書類（第二十七条第一項ただし書の規定により、当該書類が当該有価証券届出書の組込書類に含まれていない場合に限る。）

(a) the documents set forth in item (i), (a) (limited to cases when the relevant documents are not included in the incorporated documents of the relevant Securities Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1));

ロ 第一号ロからホまでに掲げる書類

(b) the documents set forth in item (i), (b) through (e); and

ハ 前号ロからホまでに掲げる書類

(c) the documents set forth in (b) through (e) of the preceding item;

七 第五号様式により作成された有価証券届出書 次に掲げる書類

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

イ 第一号イに掲げる書類（第二十七条第一項ただし書の規定により、当該書類が当該有価証券届出書の参照書類に含まれていない場合に限る。）

(a) the documents set forth in item (i), (a) (limited to cases when the relevant documents are not included in the reference documents of the relevant Securities Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1));

ロ 前号ロ及びハに掲げる書類

(b) the documents set forth in (b) and (c) of the preceding item;

ハ 第三号ハ及びニに掲げる書類

(c) the documents set forth in item (iii), (c) and (d); and

ニ 外国投資法人（投資信託及び投資法人に関する法律第二条第二十五項に規定する外国投資法人をいう。以下同じ。）の目的及び基本的性格並びに主要な経営指標等の推移を的確かつ簡明に説明した書面

(d) a document accurately and concisely explaining the purpose and basic nature of the foreign investment corporation (meaning a foreign investment corporation as prescribed in Article 2, paragraph (25) of the Act on Investment Trusts and Investment Corporations; the same applies hereinafter) and the transition of the major management indicators, etc.;

and

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

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

2 前項各号に定める書類が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。ただし、第十一条の二第二項第二号の二に規定する外国会社報告書を提出した発行者が第四号の四の二様式又は第五号様式により作成した有価証券届出書を提出する場合及び同項第五号に規定する外国会社報告書を提

出した発行者が第五号の三の二様式又は第五号の三の三様式により作成した有価証券届出書を提出する場合並びに外国会社届出書を提出する場合であって前項各号に定める書類が日本語又は英語をもって記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(2) When the documents specified in the items of the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached; provided, however, that if the Issuer that has submitted a Foreign Company Report as prescribed in Article 11-2, paragraph (2), item (ii)-2 submits a Securities Registration Statement prepared using Form 4-4-2 or Form 5, when the Issuer that has submitted a Foreign Company Report as prescribed in item (v) of that paragraph submits a Securities Registration Statement prepared using Form 5-3-2 or Form 5-3-3, and where the latter Issuer submits a Foreign Company Statement, and if the documents specified in the items of the preceding paragraph have not been written in Japanese or English, Japanese or English translations thereof must be attached.

3 第一項第一号ハの「特定関係法人」とは、投資法人の資産運用会社（投資信託及び投資法人に関する法律第二条第二十一項に規定する資産運用会社をいう。以下同じ。）の親会社（財務諸表等の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第五十九号。以下「財務諸表等規則」という。）第八条第三項に規定する親会社をいう。）又は当該資産運用会社の利害関係人等（同法第二百一条第一項に規定する利害関係人等をいう。）のうち、令第二十九条の三第三項各号のいずれかに掲げる取引（有価証券の取引等の規制に関する内閣府令（平成十九年内閣府令第五十九号）第五十五条の八各項に定める基準に該当するものに限る。）を行い、若しくは行った法人をいう。

(3) The term "Specified Affiliated Corporation" as used in paragraph (1), item (i), (c) means a parent company (meaning a parent company as prescribed in Article 8, paragraph (3) of the Regulation on the Terminology, Forms, and Preparation Methods of Financial Statements, etc. (Ministry of Finance Order No. 59 of 1963; hereinafter referred to as the "Regulation on Financial Statements")) of an asset management company of an investment corporation, or an interested person, etc. (meaning an interested person, etc. prescribed in Article 201, paragraph (1) of that Act) of the asset management company, which conducts or has conducted any of the transactions set forth in the items of Article 29-3, paragraph (3) of the Order (limited to those that fall under the criteria specified in the paragraphs of Article 55-8 of the Cabinet Office Order on Restrictions on Securities Transactions (Cabinet Office Order No. 59 of 2007)).

（有価証券届出書の自発的訂正）

(Voluntary Amendment of Securities Registration Statement)

第十三条 提出した有価証券届出書及びその添付書類につき、法第七条第一項（法第二

十七条において準用する場合を含む。以下同じ。)の規定により訂正届出書を提出すべきものとして内閣府令で定める事情は、次に掲げるものとする。

**Article 13** With regard to a submitted Securities Registration Statement and attached documents thereof, the circumstances specified by Cabinet Office Order under which an amended statement should be submitted pursuant to the provisions of Article 7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) are the following circumstances:

一 当該有価証券届出書提出日前に発生した当該有価証券届出書又はその添付書類に記載すべき重要な事実で、これらの書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になったこと。

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

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

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

三 第十一条各号に掲げる事項で当該有価証券届出書に記載しなかつたものにつき、その内容が決定したこと。

(iii) that with regard to the matters set forth in the items of Article 11 of the Act which were not included in the Securities Registration Statement, the details thereof have been determined.

(外国会社訂正届出書の提出要件)

**(Requirements for Submission of Foreign Company Amended Statements)**

第十三条の二 特定有価証券に係る法第七条第二項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第五条第六項に規定する内閣府令で定める場合は、届出書提出外国会社が訂正届出書に代えて外国において開示（同項第二号に規定する外国において開示をいう。第二十七条の八及び第二十八条の四において同じ。）が行われている当該訂正届出書に類する書類であつて英語で記載されたもの（次条第一項において「外国会社訂正届出書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

**Article 13-2** The cases specified by Cabinet Office Order, referred to in Article 5, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 7, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article),

which pertain to Regulated Securities, are the cases when the Commissioner of the Financial Services Agency approves the submission of a document similar to an amended statement written in English which has been disclosed (meaning a disclosure in a foreign state prescribed in item (ii) of that paragraph; the same applies in Articles 27-8 and 28-4) in a foreign state (referred to as "foreign company amended statement" in paragraph (1) of the following Article) in lieu of an amended statement by a Statement-Filing Foreign Company as a submission that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(外国会社訂正届出書の提出等)

(Submission of Foreign Company Amended Statements)

第十三条の三 第十一条の五の規定は、届出書提出外国会社が外国会社訂正届出書を提出する場合について準用する。

Article 13-3 (1) The provisions of Article 11-5 apply mutatis mutandis to cases when a Statement-Filing Foreign Company submits a foreign company amended statement.

2 特定有価証券に係る法第七条第二項において準用する法第五条第七項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によって記載したものとする。

(2) The other documents specified by Cabinet Office Order, referred to in Article 5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 7, paragraph (2) of the Act, which pertain to Regulated Securities, are the documents including the following matters written in Japanese:

一 訂正の対象となる外国会社届出書及びその補足書類の提出日

(i) the submission date of a Foreign Company Statement that is subject to the amendment and the Supplementary Documents thereto;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及びその内容

(iii) the parts to be amended and the contents of the amendment.

(目論見書の作成を要しない有価証券の売出し)

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

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

Article 14 The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (1) of the Act, are a Secondary Distribution of Securities set forth in the following items; provided, however, that this does not apply if, with

regard to the Secondary Distribution of Securities, a Stabilizing Transaction prescribed in Article 20, paragraph (1) of the Order is conducted:

一 法第二条第四項に規定する有価証券の売出しに該当しないもの

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

二 次に掲げる有価証券の売出しに該当しないもの

(ii) that which does not qualify as a Secondary Distribution of Securities set forth as follows:

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

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

ロ 当該有価証券を他の者に取得させることを目的として当該有価証券の発行者から当該有価証券を取得した金融商品取引業者等が行う当該有価証券の売出し

(b) a Secondary Distribution of Securities made by a Financial Instruments Business Operator, etc. that acquired the relevant securities from the Issuer of those Securities for the purpose of having another person acquire those securities implements;

ハ 有価証券の売出しに係る引受人（法第二条第六項第一号に規定する行為を行う者を除く。）に該当する金融商品取引業者等が行う当該有価証券の売出し

(c) a Secondary Distribution of Securities made by a Financial Instruments Business Operator, etc. that qualifies as an Underwriter pertaining to a Secondary Distribution of Securities (excluding a person that performs the act prescribed in Article 2, paragraph (6), item (i) of the Act); and

ニ 法第二条第六項第三号に規定する契約に基づき新株予約権証券を取得し、又は当該新株予約権証券に係る新株予約権を行使することにより有価証券を取得した金融商品取引業者等（同号に規定する契約を行う引受人に該当するものに限る。）が行う当該新株予約権証券又は当該有価証券に係る有価証券の売出し

(d) a Secondary Distribution of Securities made by a Financial Instruments Business Operator, etc. (limited to an operator that qualifies as an Underwriter that concludes a contract prescribed in Article 2, paragraph (6), item (iii) of the Act) which acquired share option certificates based on a contract prescribed in that item or which acquired securities by exercising share options under the share option certificates, in relation to the share option certificates or securities.

(目論見書の作成を要しない新投資口予約権証券の募集に係る日刊新聞紙掲載事項)  
(Matters to Be Made Public in Daily Newspapers in Relation to Public Offering of Investment Equity Subscription Rights Certificates for Which Preparation of Prospectus May Be Omitted)

第十四条の二 法第二十七条において準用する法第十三条第一項第二号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 14-2 The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (1), item (ii) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, are the following matters:

一 当該新投資口予約権証券に関して法第四条第一項本文、第二項本文又は第三項本文の規定による届出を行った日

(i) the date of notification under each respective main clause of Article 4, paragraph (1), (2) or (3) of the Act in relation to the Investment Equity Subscription Rights Certificates;

二 前号に規定する届出に係る法第二十七条の三十の二に規定する電子開示手続（法第二十七条の三十の四の規定により磁気ディスク（これに準ずる方法により一定の事項を確実に記録しておくことができる物を含む。）の提出により当該手続を行った場合を含む。）を行うために使用した法第二十七条の三十の二に規定する開示用電子情報処理組織のうち当該電子開示手続によりファイルに記録された事項と同一の事項の公衆の縦覧に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧することができるもの

(ii) the characters, marks, other codes, or a combination thereof, which are used to identify on the Internet the portion of the electronic data processing system for disclosure prescribed in Article 27-30-2 of the Act which was used for the electronic disclosure procedures prescribed in Article 27-30-2 of the Act (including the cases when the procedure was implemented by submission of a magnetic disk (including media which are capable of making accurate records of certain information by a method similar thereto) pursuant to the provisions of Article 27-30-4 of the Act) in relation to the notification prescribed in the preceding item which is made available for public inspection for the matters identical with the matters recorded in the file by the electronic disclosure procedures, and which allows the recipient of information to inspect the content of the information by entering the characters, marks, codes, or combinations thereof into the computer used by the recipient; and

三 当該新投資口予約権証券の発行に関する問合せを受けるための発行者の連絡先

(iii) the Issuer's contact information for receiving inquiries relating to the issuance of the Investment Equity Subscription Rights Certificates.

(届出を要する有価証券に係る交付しなければならない目論見書の記載内容)  
(Information to Be Included in Prospectus to Be Delivered Pertaining to Securities Requiring Notification)

第十五条 法第十三条第二項第一号イ（１）（法第二十七条において準用する場合を含

む。)に規定する内閣府令で定めるものは、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める事項とする。ただし、法第二十五条第四項（法第二十七条において準用する場合を含む。以下同じ。）の規定により公衆の縦覧に供しないこととされた事項を除く。

Article 15 The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (2), item (i), (a), 1. of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in each of the following items according to the category of Regulated Securities set forth in each respective item; provided, however, that the matters which are not made available for public inspection pursuant to the provisions of Article 25, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) are excluded:

一 内国投資信託受益証券 第二十五号様式により記載すべき事項

(i) Domestic Investment Trust Beneficiary Certificates: the matters to be included using Form 25;

二 外国投資信託受益証券 第二十五号の二様式により記載すべき事項

(ii) Foreign Investment Trust Beneficiary Certificates: the matters to be included using Form 25-2;

三 内国投資証券 次に掲げる事項

(iii) Domestic Investment Securities: the following matters:

イ 第四号の三様式第一部及び第二部に掲げる事項

(a) the matters set forth in Part I and Part II of Form 4-3;

ロ 第四号の三の二様式第一部から第四部までに掲げる事項

(b) the matters set forth in Part I through Part IV of Form 4-3-2; and

ハ 第四号の三の三様式第一部から第三部までに掲げる事項

(c) the matters set forth in Part I through Part III of Form 4-3-3;

四 外国投資証券 次に掲げる事項

(iv) Foreign Investment Securities: the following matters:

イ 第四号の四様式第一部及び第二部に掲げる事項

(a) the matters set forth in Part I and Part II of Form 4-4;

ロ 第四号の四の二様式第一部から第四部までに掲げる事項

(b) the matters set forth in Part I through Part IV of Form 4-4-2;

ハ 第五号様式第一部から第四部までに掲げる事項

(c) the matters set forth in Part I through Part IV of Form 5; and

ニ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項

(d) the matters included in the Foreign Company Statement and Supplementary Documents thereto, which are equivalent to the matters specified in (a);

五 内国資産流動化証券 第五号の二様式第一部から第三部までに掲げる事項

(v) Domestic Asset Backed Securities: the matters set forth in Part I through

Part III of Form 5-2;

六 外国資産流動化証券 次に掲げる事項

(vi) Foreign Asset Backed Securities: the following matters:

イ 第五号の三様式第一部から第三部までに掲げる事項

(a) the matters set forth in Part I through Part III of Form 5-3; and

ロ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項

(b) the matters included in the Foreign Company Statement and Supplementary Documents thereto, which are equivalent to the matters specified in (a);

七 内国資産信託流動化受益証券 第五号の四様式第一部から第三部までに掲げる事項

(vii) Domestic Beneficiary Certificates Backed by Assets in Trust: the matters set forth in Part I through Part III of Form 5-4;

八 外国資産信託流動化受益証券 次に掲げる事項

(viii) Foreign Beneficiary Certificates Backed by Assets in Trust: the following matters:

イ 第五号の五様式第一部から第三部までに掲げる事項

(a) the matters set forth in Part I through Part III of Form 5-5; and

ロ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項

(b) the matters included in the Foreign Company Statement and Supplementary Documents thereto, which are equivalent to the matters specified in (a);

九 内国信託受益証券、内国信託社債券及び内国信託受益権 第六号様式第一部から第三部までに掲げる事項

(ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: the matters set forth in Part I through Part III of Form 6;

十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 次に掲げる事項

(x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: the following matters:

イ 第六号の二様式第一部から第三部までに掲げる事項

(a) the matters set forth in Part I through Part III of Form 6-2; and

ロ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項

(b) the matters included in the Foreign Company Statement and Supplementary Documents thereto, which are equivalent to the matters specified in (a);



- 十一 内国抵当証券 第六号の三様式第一部から第二部までに掲げる事項  
(xi) Domestic Mortgage Securities: the matters set forth in Part I through Part II of Form 6-3;
- 十二 外国抵当証券 次に掲げる事項  
(xii) Foreign Mortgage Securities: the following matters:  
イ 第六号の四様式第一部及び第二部に掲げる事項  
(a) the matters set forth in Part I through Part II of Form 6-4; and  
ロ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項  
(b) the matters included in the Foreign Company Statement and Supplementary Documents thereto, which are equivalent to the matters specified in (a);
- 十三 内国有価証券投資事業権利等 第六号の五様式第一部及び第二部に掲げる事項  
(xiii) Domestic Rights in Securities Investment Business, etc.: the matters set forth in Part I and Part II of Form 6-5;
- 十四 外国有価証券投資事業権利等 次に掲げる事項  
(xiv) Foreign Rights in Securities Investment Business, etc.: the following matters:  
イ 第六号の六様式第一部から第三部までに掲げる事項  
(a) the matters set forth in Part I through Part III of Form 6-6; and  
ロ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項  
(b) the matters included in the Foreign Company Statement and Supplementary Documents thereto, which are equivalent to the matters specified in (a);
- 十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める事項  
(xv) Beneficiary Certificates of Regulated Securities in Trust: the matters specified in each of item (i) through item (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust; and
- 十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める事項  
(xvi) Specified Depository Receipts: the matters specified in each of item (i) through item (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts.
- (届出を要する有価証券に係る交付しなければならない目論見書の特記事項)

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

第十五条の二 法第十三条第二項第一号イ（２）（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

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

一 届出目論見書 次に掲げる事項

(i) a Notifiable Prospectus: the following matters:

イ 当該届出目論見書に係る有価証券（内国投資信託受益証券及び外国投資信託受益証券（次号イ及び第十六条の二第一項において「投資信託受益証券」という。）に限る。）の募集又は売出しに関し、法第四条第一項又は第二項の規定による届出が行われている場合には、当該届出をした日及び当該届出の効力の発生の有無を確認する方法

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

ロ 当該届出目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合（イに掲げる事項を記載している場合を除く。）には、当該届出がその効力を生じている旨

(b) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the Notifiable Prospectus, if the notification under Article 4, paragraphs (1) through (3) of the Act has been made (excluding cases when the matters set forth in (a) are included), a statement to the effect that the notification is in effect;

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

(c) a statement to the effect that a Prospectus including the information concerning the matters specified in Article 13, paragraph (2), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) (the Prospectus is referred to as a "Prospectus Including Detailed

Information" in paragraph (1), item (i), (b) of the following Article) is delivered at the request of investors, and that if an investor has made a request, the request is recorded;

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

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

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

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

ヘ 法第十三条第三項（法第二十七条において準用する場合を含む。）の適用を受ける場合には、内国投資証券にあつては第十二条第一項第三号ハからホまでに掲げる書類に記載された事項、外国投資証券にあつては同項第七号ハ及びニに掲げる書類に記載された事項

(f) if Article 13, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) applies to the Prospectus, the matters included in the documents set forth in Article 12, paragraph (1), item (iii), (c) through (e) in cases of Domestic Investment Securities, and the matters included in the documents set forth in item (vii), (c) and (d) of that paragraph in cases of Foreign Investment Securities; and

二 届出仮目論見書 次に掲げる事項

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

イ 当該届出仮目論見書に係る有価証券（投資信託受益証券に限る。）の募集又は売出しに関し、法第四条第一項又は第二項の規定による届出が行われている場合には、当該届出をした日及び当該届出の効力の発生の有無（当該効力が生じていない場合においては、当該届出仮目論見書に記載された内容につき訂正が行われることがある旨を含む。）を確認する方法

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

ロ 当該届出仮目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項

から第三項までの規定による届出が行われている場合（イに掲げる事項を記載している場合を除く。）には、当該届出をした日及び当該届出の効力が生じていない旨

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

ハ 当該届出仮目論見書に記載された内容につき訂正が行われることがある旨

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

ニ 前号ハからヘまでに掲げる事項

(d) the matters set forth in (c) through (f) of the preceding item.

2 前項第一号へに掲げる事項（同項第二号に掲げる届出仮目論見書に記載するものを含む。）は、届出目論見書又は届出仮目論見書の参照情報の次に、それ以外の事項は、当該届出目論見書又は届出仮目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) The matters set forth in item (i), (f) of the preceding paragraph (including the matters set forth in item (ii) of that paragraph which are included in the Temporary Notifiable Prospectus) must be stated following the reference information in the Notifiable Prospectus or Temporary Notifiable Prospectus, and other matters must be indicated on the front page or in some other conspicuous place in the Notifiable Prospectus or Temporary Notifiable Prospectus.

（既に開示された有価証券に係る交付しなければならない目論見書の特記事項）

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

第十五条の三 法第十三条第二項第一号ロ（2）（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

Article 15-3 (1) The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (2), item (i), (b), 2. of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in each of the following items according to the category of Prospectus set forth in each respective item:

一 届出目論見書 次に掲げる事項

(i) a Notifiable Prospectus: the following matters:

イ 有価証券の売出しに係る目論見書の場合には、法第四条第一項から第三項まで

の規定による届出が行われていない旨

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

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

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

ハ 当該特定有価証券が外国通貨によって表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

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

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

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

ホ 前条第一項第一号へに掲げる事項

(e) the matters set forth in paragraph (1), item (i), (f) of the preceding Article; and

二 届出仮目論見書 次に掲げる事項

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

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

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

ロ 当該届出仮目論見書に記載された内容につき訂正が行われることがある旨

(b) with regard to the information included in the relevant Temporary Notifiable Prospectus, a statement to the effect that amendments may be made; and

ハ 前号ロからホまでに掲げる事項

(c) the matters set forth in (b) through (e) of the preceding item.

2 前項第一号ホに掲げる事項（同項第二号に掲げる届出仮目論見書に記載するものを含む。）は、届出目論見書又は届出仮目論見書の参照情報の次に、それ以外の事項は、当該届出目論見書又は届出仮目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) The matters set forth in item (i), (e) of the preceding paragraph (including the matters set forth in item (ii) of that paragraph which are included in the Temporary Notifiable Prospectus) must be stated following the reference information in the Notifiable Prospectus or Temporary Notifiable Prospectus and other matters must be indicated on the front page or in some other conspicuous place in the Notifiable Prospectus or Temporary Notifiable Prospectus.

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

**(Information to Be Included in Prospectus to Be Delivered When Request Related to Securities Requiring Notification Has Been Made)**

第十六条 法第十三条第二項第二号イ(1)(法第二十七条において準用する場合を含む。)に規定する内閣府令で定めるものは、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める事項とする。ただし、法第二十五条第四項の規定により公衆の縦覧に供しないこととされた事項を除く。

Article 16 The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (2), item (ii), (a), 1. of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in each of the following items according to the category of Regulated Securities set forth in each respective item; provided, however, that the matters which are not made available for public inspection pursuant to the provisions of Article 25, paragraph (4) of the Act are excluded:

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

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

二 外国投資信託受益証券 次に掲げる事項

(ii) Foreign Investment Trust Beneficiary Certificates: the following matters:

イ 第四号の二様式に掲げる事項(同様式第三部の第2から第4までに掲げる事項を除く。)

(a) the matters set forth in Form 4-2 (excluding the matters set forth in Section 2 through Section 4 of Part III of that Form); and

ロ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項

(b) the matters included in the Foreign Company Statement and Supplementary Documents thereto, which are equivalent to the matters specified in (a);

三 内国投資証券 第四号の三様式第三部に掲げる事項

(iii) Domestic Investment Securities: the matters set forth in Part III of Form

4-3; and

四 外国投資証券 次に掲げる事項

(iv) Foreign Investment Securities: the following matters:

イ 第四号の四様式第三部に掲げる事項

(a) the matters set forth in Part III of Form 4-4; and

ロ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項

(b) the matters included in the Foreign Company Statement and

Supplementary Documents thereto, which are equivalent to the matters specified in (a).

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

(Notable Matters to Be Included in Prospectus to Be Delivered When Request Related to Securities Requiring Notification Has Been Made)

第十六条の二 法第十三条第二項第二号イ(2) (法第二十七条において準用する場合を含む。)に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

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

一 届出目論見書 次に掲げる事項

(i) a Notifiable Prospectus: the following matters:

イ 当該届出目論見書に係る有価証券(投資信託受益証券に限る。)の募集又は売出しに関し、法第四条第一項又は第二項の規定による届出が行われている場合には、当該届出をした日及び当該届出の効力の発生の有無を確認する方法

(a) with regard to the Public Offering or Secondary Distribution of Securities (limited to Investment Trust Beneficiary Certificates) pertaining to the Notifiable Prospectus, if the notification under Article 4, paragraph (1) or (2) of the Act has been made, the day on which the notification was made and the method of inspecting whether or not the notification has come into effect;

ロ 当該届出目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合(イに掲げる事項を記載している場合を除く。)には、当該届出がその効力を生じている旨

(b) with regard to the Public Offering or Secondary Distribution of Securities pertaining to the Notifiable Prospectus, if the notification under Article 4, paragraphs (1) through (3) of the Act has been made (excluding cases if the matters set forth in (a) are included), a statement to the effect that the

notification is in effect;

ハ 当該特定有価証券が外国通貨によって表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

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

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

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

二 届出仮目論見書 次に掲げる事項

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

イ 当該届出仮目論見書に係る有価証券（投資信託受益証券に限る。）の募集又は売出しに関し、法第四条第一項又は第二項の規定による届出が行われている場合には、当該届出をした日及び当該届出の効力の発生の有無（当該効力が生じていない場合においては、当該届出仮目論見書に記載された内容につき訂正が行われることがある旨を含む。）を確認する方法

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

ロ 当該届出仮目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合（イに掲げる事項を記載している場合を除く。）には、当該届出をした日及び当該届出の効力が生じていない旨

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

ハ 当該届出仮目論見書に記載された内容につき訂正が行われることがある旨

(c) with regard to the information included in the relevant Temporary Notifiable Prospectus, a statement to the effect that amendments may be



made; and

ニ 前号ハ及びニに掲げる事項

(d) the matters set forth in (c) and (d) of the preceding item.

2 前項各号に掲げる事項は、当該届出目論見書又は届出仮目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) The matters set forth in the items of the preceding paragraph must be indicated on the front page or in some other conspicuous place in the Notifiable Prospectus or Temporary Notifiable Prospectus.

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

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

第十六条の三 法第十三条第二項第二号ロ（２）（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

Article 16-3 (1) The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (2), item (ii), (b), 2. of the Act (including cases in which it is applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in each of the following items according to the category of Prospectus set forth in each respective item:

一 届出目論見書 次に掲げる事項

(i) Notifiable Prospectus: the following matters:

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

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

ロ 当該特定有価証券が外国通貨によって表示されるものである場合には、外国為替相場の変動に伴い影響を受けることがある旨

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

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

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

二 届出仮目論見書 次に掲げる事項

(ii) Temporary Notifiable Prospectus: the following matters:

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

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

ロ 当該届出仮目論見書に記載された内容につき訂正が行われることがある旨

(b) with regard to the information included in the relevant Temporary Notifiable Prospectus, a statement to the effect that amendments may be made; and

ハ 前号ロ及びハに掲げる事項

(c) the matters set forth in (b) and (c) of the preceding item.

2 前項各号に掲げる事項は、当該届出目論見書又は届出仮目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) The matters set forth in the items of the preceding paragraph must be indicated on the front page or in some other conspicuous place in the relevant Notifiable Prospectus or Temporary Notifiable Prospectus.

(発行価格等の公表の方法)

(Method of Publication of Issue Price)

第十七条 特定有価証券に係る法第十五条第五項及び第二十三条の十二第七項（これらの規定を法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは次に掲げるものとする。

Article 17 (1) The methods specified by Cabinet Office Order, referred to in Article 15, paragraph (5) and Article 23-12, paragraph (7) of the Act (including the cases in which these provisions are applied mutatis mutandis pursuant to Article 27 of the Act), which pertain to Regulated Securities, are as follows:

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

(i) publication in two or more of the daily newspapers that collectively report on matters of current affairs in Japan and daily newspapers that report on general industrial and economic matters in Japan (referred to as "Daily Newspapers" in the following item);

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

(ii) publication in one or more Daily Newspapers, and by making the matters that are recorded in a file stored on the computer used by an Issuer or by a person that intends to have the Regulated Securities acquired or to sell the

Regulated Securities through a Public Offering or Secondary Distribution available for inspection via a telecommunications line; or

三 発行者（発行者が外国特定有価証券の発行者である場合にあっては、当該発行者又は第九条の規定により当該発行者を代理する権限を有する者）及びその特定有価証券を募集又は売出しにより取得させ、又は売り付けようとする者の使用に係る電子計算機に備えられたファイルに記録された事項を電気通信回線を通じて閲覧に供する方法（当該特定有価証券を募集又は売出しにより取得させ、又は売り付けようとする際に、その相手方に対し、発行価格、利率又は売出価格及び払込金額を電話その他の方法により直接に通知する場合に限る。）

(iii) the method of publication by making the matters which are recorded in a file stored on the computer used by an Issuer (if the Issuer is an Issuer of Foreign Regulated Securities, the Issuer or the person that has the authority to represent the Issuer pursuant to the provisions of Article 9) and a person that intends to have the Regulated Securities acquired or to sell the Regulated Securities through a Public Offering or Secondary Distribution available for inspection via a telecommunications line (limited to cases in which the person directly notifies, by telephone or by any other means, the counterparty by whom the person intends to have the Regulated Securities acquired or to whom the person intends to sell the Regulated Securities through a Public Offering or Secondary Distribution, of the issue price, the interest rate, and the amount to be paid in).

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

(2) With regard to the methods of publication by making the matters available for inspection via a telecommunications line as set forth in item (ii) and item (iii) of the preceding paragraph, the condition in which the matters are available for inspection must be maintained until the period wherein the person intends to have the Regulated Securities acquired or to sell the Regulated Securities through a Public Offering or Secondary Distribution ends.

（新株予約権証券に準ずる有価証券等）

(Securities Equivalent to Share Option Certificates)

第十七条の二 法第二十一条第四項第三号（法第二十七条において準用する場合を含む。次項において同じ。）に規定する内閣府令で定める有価証券は、次に掲げる特定有価証券とする。

Article 17-2 (1) The securities specified by Cabinet Office Order, referred to in Article 21, paragraph (4), item (iii) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), are the following Regulated Securities:

一 新株予約権付社債券

(i) corporate bond certificates with share options;

二 外国の者の発行する証券又は証書で新株予約権証券又は新株予約権付社債券の性質を有するもの

(ii) securities or certificates issued by a foreign person that have the nature of share option certificates or corporate bond certificates with share options;

三 新投資口予約権証券

(iii) Investment Equity Subscription Rights Certificates; and

四 外国投資証券で新投資口予約権証券に類する証券

(iv) Foreign Investment Securities that are similar to Investment Equity Subscription Rights Certificates.

2 法第二十一条第四項第三号に規定する内閣府令で定める権利は、次に掲げるものとする。

(2) The rights specified by Cabinet Office Order, referred to in Article 21, paragraph (4), item (iii) of the Act, are the following rights:

一 外国の者に対する権利で新株予約権の性質を有するもの

(i) rights claimable against a foreign person that have the nature of share options;

二 新投資口予約権

(ii) investment equity subscription rights; and

三 外国投資法人に対する権利で新投資口予約権の性質を有するもの

(iii) rights claimable against a foreign investment corporation that have the nature of investment equity subscription rights.

(発行登録書の記載内容等)

(Information to Be Included in Shelf Registration Statement)

第十八条 法第二十三条の三第一項の規定により特定有価証券の募集又は売出しを登録しようとする者は、募集又は売出しごとに、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により発行登録書三通を作成し、関東財務局長に提出しなければならない。

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

一 内国投資証券 第十五号様式

(i) Domestic Investment Securities: Form 15;

二 外国投資証券 第十六号様式

(ii) Foreign Investment Securities: Form 16;

三 特定内国資産流動化証券 第十五号の二様式

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

四 特定外国資産流動化証券 第十六号の二様式

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

五 特定有価証券信託受益証券（前各号に掲げる特定有価証券を受託有価証券とするものに限る。） 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める様式

(v) Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Regulated Securities set forth in the preceding items): the forms specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

六 特定預託証券（第一号から第四号までに掲げる特定有価証券に係る権利を表示するものに限る。） 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第四号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(vi) Specified Depository Receipts (limited to those indicating the rights pertaining to Regulated Securities set forth in items (i) through (iv)): the forms specified in each of items (i) through (iv) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

2 法第二十三条の八第二項（法第二十七条において準用する場合を含む。）の規定の適用を受ける特定有価証券の募集又は売出しを登録しようとする者は、募集又は売出しごとに、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により発行登録書三通を作成し、関東財務局長に提出しなければならない。

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

一 投資法人債券であって投資信託及び投資法人に関する法律第百三十九条の十二第一項に規定する短期投資法人債を表示するもの（以下「短期投資法人債券」という。） 第十五号の三様式

(i) Investment Corporation Bond Certificates which indicate Short-Term Investment Corporation Bonds as prescribed in Article 139-12, paragraph (1) of the Act on Investment Trusts and Investment Corporations (hereinafter referred to as "Short-Term Investment Corporation Bond Certificates"): Form 15-3; and

二 外国投資法人債券であって第十八条の七の二に規定する短期外債（外国投資証券に表示されるべき権利であって社債等振替法第百十六条に規定する振替投資法人債に類するものに限る。）に係るもの 第十六号の三様式

(ii) Foreign Investment Corporation Bond Certificates which pertain to Short-Term Foreign Bonds prescribed in Article 18-7-2 (limited to rights to be indicated on Foreign Investment Securities that are similar to book-entry transfer investment corporate bonds prescribed in Article 116 of the Act on Book-Entry Transfer of Corporate Bonds and Shares): Form 16-3.

(発行登録書の添付書類)

(Documents Attached to a Shelf Registration Statement)

第十八条の二 法第二十三条の三第二項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める書類は、次の各号に掲げる発行登録書の区分に応じ、当該各号に定める書類とする。

Article 18-2 (1) The documents specified by Cabinet Office Order, referred to in Article 23-3, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the documents specified in each of the following items according to the category of Shelf Registration Statement set forth in each respective item:

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

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

イ 規約（第二十七条第一項ただし書の規定により、当該発行登録書の参照書類に含まれていない場合に限る。）

(a) the bylaws (limited to when they are not included in the reference documents of the Shelf Registration Statement pursuant to the proviso to Article 27, paragraph (1) of the Act);

ロ 当該発行登録書の提出者が法第五条第五項において準用する同条第四項各号に掲げる要件を満たしていることを示す書面

(b) a document indicating that the person that submits the relevant Shelf Registration Statement satisfies the requirements set forth in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 5, paragraph (5) of the Act;

ハ 当該発行登録書において参照すべき旨記載された有価証券報告書の提出日以後次の（１）又は（２）に掲げる事情が生じた場合（当該（１）又は（２）に規定する重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該発行登録書の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類

(c) if the circumstances set forth in 1. or 2. below occur on or after the submission of the Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the relevant

Shelf Registration Statement (excluding cases in which a Semiannual Securities Report, Extraordinary Report, or amendment report containing the details of the material facts set forth in 1. or 2. below is included in the reference documents of the Shelf Registration Statement), a document containing the details of the material fact:

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

1. it has become possible for a material fact that is required to be contained in the Annual Securities Report and that occurred before the submission date thereof, but whose details could not be included when the relevant documents were submitted to be included; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact concerning the matters to be included in the relevant Annual Securities Report has occurred; and

ニ 投資法人の目的及び基本的性格並びに主要な経営指標等の推移を的確かつ簡明に説明した書面

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

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

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

イ 前号イからハまでに掲げる書類

(a) the documents set forth in (a) through (c) of the preceding item;

ロ 外国投資法人の目的及び基本的性格並びに主要な経営指標等の推移を的確かつ簡明に説明した書面

(b) a document accurately and concisely explaining the purpose and basic nature of the foreign investment corporation and the transition of the major management indicators, etc.;

ハ 当該発行登録書に記載された当該発行者（当該発行登録書を提出する外国投資証券の発行者をいう。ニ及び次項第二号ロにおいて同じ。）の代表者が当該発行登録に関し正当な権限を有する者であることを証する書面

(c) a document demonstrating that the representative person of the Issuer included in the Shelf Registration Statement (meaning the Issuer of Foreign Investment Securities that submits the Shelf Registration Statement; hereinafter the same applies in (d) and item (ii), (b) of the following paragraph) is a person that has legitimate authority concerning the shelf registration;

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

- (d) a document demonstrating that the Issuer has granted a person that has an address in Japan the authority to represent the Issuer for any acts concerning the shelf registration; and
  - ホ 当該発行登録が適法であることについての法律専門家の法律意見書
  - (e) a legal written opinion by legal experts stating that the shelf registration is lawful;
- 三 第十五号の二様式により作成した発行登録書 次に掲げる書類
- (iii) a Shelf Registration Statement prepared using Form 15-2: the following documents:
    - イ 定款（第二十七条第一項ただし書の規定により、当該発行登録書の参照書類に含まれていない場合に限る。）
    - (a) the articles of incorporation (limited to cases in which they are not included in the reference documents of the relevant Shelf Registration Statement pursuant to the provisions of the proviso to Article 27, paragraph (1)); and
    - ロ 第一号ロ及びハに掲げる書類
    - (b) the documents set forth in item (i), (b) and (c); and
- 四 第十六号の二様式により作成した発行登録書 次に掲げる書類
- (iv) a Shelf Registration Statement prepared using Form 16-2: the following documents:
    - イ 前号イ及びロに掲げる書類
    - (a) the documents set forth in (a) and (b) of the preceding item;
    - ロ 第二号ロ及びホまでに掲げる書類
    - (b) the documents set forth in item (ii), (b) and (e);
    - ハ 当該発行登録書に記載された当該発行者（当該発行登録書を提出する特定外国資産流動化証券の発行者をいう。ニ及び次項第四号ロにおいて同じ。）の代表者が当該発行登録に関し正当な権限を有する者であることを証する書面
    - (c) a document demonstrating that the representative person of the Issuer included in the Shelf Registration Statement (meaning the Issuer of Regulated Foreign Investment Securities that submits the Shelf Registration Statement; the same applies in (d) and item (iv), (b) of the following paragraph) is a person that has legitimate authority concerning the shelf registration; and
    - ニ 当該発行者が、本邦内に住所を有する者に、当該発行登録に関する一切の行為につき、当該発行者を代理する権限を付与したことを証する書面
    - (d) a document demonstrating that the Issuer has granted a person that has an address in Japan the authority to represent the Issuer for any acts concerning the shelf registration.
- 2 発行登録書（訂正発行登録書を含む。第十八条の八第二項及び第十八条の九第一項において同じ。）には、次の各号に掲げる発行登録書の区分に応じ、当該各号に定める書類を添付することができる。



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

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

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

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

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

イ 前号に掲げる書類

(a) the documents set forth in the preceding item;

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

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

ハ 当該発行登録書に係る特定有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(c) a legal written opinion by legal experts stating that the Public Offering or Secondary Distribution of the Regulated Securities pertaining to the Shelf Registration Statement is lawful;

三 第十五号の二様式により作成した発行登録書 当該特定有価証券の発行につき社員総会の決議があった場合における当該社員総会の議事録の写し又は当該取締役の過半数の同意があったことを知るに足る書面

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

四 第十六号の二様式により作成した発行登録書 次に掲げる書類

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

イ 前号に定める書類

(a) the documents specified in the preceding item;

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

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

ハ 第二号ハに掲げる書類

(c) the documents set forth in item (ii), (c).

3 第一項第二号及び第四号並びに前項第二号及び第四号に定める書類が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。ただし、第十一条の二第二項第二号の二に規定する外国会社報告書を提出した発行者が第十六号様式及び第十六号の三様式により作成した発行登録書を提出する場合並びに同項第五号に規定する外国会社報告書を提出した発行者が第十六号の二様式により作成した発行登録書を提出する場合であって、第一項第二号及び第四号並びに前項第二号及び第四号に定める書類が日本語又は英語によって記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(3) When the documents specified in paragraphs (1), items (ii) and (iv) and items (ii) and (iv) of the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached; provided, however, that if the Issuer that has submitted a Foreign Company Report prescribed in Article 11-2, paragraph (2), item (ii)-2 submits a Shelf Registration Statement prepared using Form 16 and Form 16-3, and when the Issuer that has submitted a Foreign Company Report prescribed in item (v) of that paragraph submits a Shelf Registration Statement prepared using Form 16-2, and if the documents specified in paragraph (1), items (ii) and (iv) and in items (ii) and (iv) of the preceding paragraph have not been written in Japanese or English, Japanese or English translations thereof must be attached.

(訂正発行登録書の提出事由等)

(Grounds for Submission of Amended Shelf Registration Statement)

第十八条の三 法第二十三条の四に規定する内閣府令で定める事情は、次に掲げるものとする。

Article 18-3 (1) The circumstances specified by Cabinet Office Order, referred to in Article 23-4 of the Act, are the following circumstances:

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

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

二 記載された発行残高の上限を減額しなければならない事情が生じたこと。

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

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

(iii) that there were changes in the major Financial Instruments Business

Operators that plan to conduct the underwriting listed in the documents; and

四 記載された発行登録の効力発生予定日に変更があったこと。

(iv) that the scheduled date for the shelf registration to come into effect listed in the document has been changed.

2 法第二十三条の四の規定により訂正発行登録書を提出しようとする発行登録者（同条に規定する発行登録者をいう。以下同じ。）は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により訂正発行登録書三通を作成し、関東財務局長に提出しなければならない。

(2) A Shelf Registration Holder (meaning a Shelf Registration Holder as prescribed in Article 23-4 of the Act; the same applies hereinafter) that intends to submit an Amended Shelf Registration Statement pursuant to the provisions of that Article must prepare three copies of the Amended Shelf Registration Statement using the form specified in each of the following items according to the category of Regulated Securities set forth in each respective item and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第十七号様式

(i) Domestic Investment Securities: Form 17;

二 外国投資証券 第十八号様式

(ii) Foreign Investment Securities: Form 18;

三 特定内国資産流動化証券 第十七号の二様式

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

四 特定外国資産流動化証券 第十八号の二様式

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

五 特定有価証券信託受益証券（前各号に掲げる特定有価証券を受託有価証券とするものに限る。） 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める様式

(v) Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Regulated Securities set forth in the preceding items): the forms specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

六 特定預託証券（第一号から第四号までに掲げる特定有価証券に係る権利を表示するものに限る。） 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第四号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(vi) Specified Depository Receipts (limited to those indicating the rights pertaining to Regulated Securities set forth in items (i) through (iv)): the forms specified in each of items (i) through (iv) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

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

(3) The matters specified by Cabinet Office Order, referred to in Article 23-4 of the Act, which pertain to Regulated Securities, are the matters set forth in the following items:

一 発行予定額又は発行残高の上限の増額

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

二 発行予定期間の変更

(ii) changes to the planned issue period; and

三 有価証券の種類の変更

(iii) changes in the Classes of Securities.

(発行登録に係る発行予定期間)

(Planned Issue Period Pertaining to Shelf Registration)

第十八条の四 特定有価証券に係る法第二十三条の六第一項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める期間は、発行登録をしようとする者の選択により、一年間又は二年間とする。

Article 18-4 The period specified by Cabinet Office Order, referred to in Article 23-6, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), which pertains to Regulated Securities, is one year or two years depending on the choice of the person that intends to make the shelf registration.

(発行登録取下届出書の記載内容)

(Information to Be Included in Written Withdrawal of Shelf Registration)

第十八条の五 法第二十三条の七第一項（法第二十七条において準用する場合を含む。）の規定により特定有価証券の発行登録を取り下げようとする発行登録者は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により発行登録取下届出書を作成し、関東財務局長に提出しなければならない。

Article 18-5 A Shelf Registration Holder that intends to withdraw a shelf registration of Regulated Securities pursuant to the provisions of Article 23-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) must prepare a written withdrawal of Shelf Registration using the form specified in each of the following items according to the category

of Regulated Securities set forth in each respective item and must submit this written withdrawal to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第十九号様式

(i) Domestic Investment Securities: Form 19;

二 外国投資証券 第二十号様式

(ii) Foreign Investment Securities: Form 20;

三 特定内国資産流動化証券 第十九号の二様式

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

四 特定外国資産流動化証券 第二十号の二様式

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

五 特定有価証券信託受益証券（前各号に掲げる特定有価証券を受託有価証券とするものに限る。） 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める様式

(v) Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Regulated Securities set forth in the preceding items): the form specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

六 特定預託証券（第一号から第四号までに掲げる特定有価証券に係る権利を表示するものに限る。） 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第四号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(vi) the Specified Depository Receipts (limited to those indicating the rights pertaining to Regulated Securities set forth in items (i) through (iv)): the form specified in each of items (i) through (iv) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

（発行登録追補書類の記載内容等）

(Information to Be Included in Shelf Registration Supplements)

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

Article 18-6 A Shelf Registration Holder that intends to have the Regulated Securities that are registered pursuant to the provisions of Article 23-8, paragraph (1) of the Act acquired or that intends to sell the Regulated Securities must prepare three copies of the Shelf Registration Supplement for each Public Offering or Secondary Distribution of the Regulated Securities

using the form specified in each of the following items according to the category of Regulated Securities set forth in each respective item and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第二十一号様式

(i) Domestic Investment Securities: Form 21;

二 外国投資証券 第二十二号様式

(ii) Foreign Investment Securities: Form 22;

三 特定内国資産流動化証券 第二十一号の二様式

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

四 特定外国資産流動化証券 第二十二号の二様式

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

(発行登録追補書類の提出を要しない募集又は売出し)

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

第十八条の七 特定有価証券に係る法第二十三条の八第一項ただし書（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、第二条各号に掲げるもの以外の特定有価証券の募集又は売出しとする。

Article 18-7 The matters specified by Cabinet Office Order, referred to in the proviso to Article 23-8, paragraph (1) of the Act (including if it is applied mutatis mutandis pursuant to Article 27 of the Act), which pertain to Regulated Securities, are Public Offerings or Secondary Distributions of Regulated Securities other than those set forth in the items of Article 2.

(発行登録追補書類の提出を要しない有価証券)

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

第十八条の七の二 特定有価証券に係る令第三条の二の二第四号に規定する内閣府令で定めるものは、振替外債（同条に規定する振替社債、社債等振替法第百十七条において準用する社債等振替法第六十六条（同条第一号イからニまでを除く。）に規定する振替社債、社債等振替法第百二十七条において準用する社債等振替法第六十六条（第一号を除く。）に規定する振替外債（社債等振替法第百十八条において準用する社債等振替法第六十六条（同条第一号イからニまでを除く。）に規定する振替特定社債又は社債等振替法第百十六条に規定する振替投資法人債の性質を有するものに限る。）をいう。以下この条において同じ。）のうち、次に掲げる要件のすべてに該当するもの（以下「短期外債」という。）とする。

Article 18-7-2 The matters specified by Cabinet Office Order, referred to in Article 3-2-2, item (iv) of the Order, which pertain to Regulated Securities, are book-entry transfer foreign-issued bonds (meaning book-entry transfer corporate bonds prescribed in that Article, book-entry transfer corporate bonds prescribed in Article 66 (excluding item (i), (a) through (d) of that Article) of

the Act on Book-Entry Transfer of Corporate Bonds and Shares as applied mutatis mutandis pursuant to Article 117 of the Act on Book-Entry Transfer of Corporate Bonds and Shares, book-entry transfer foreign-issued bonds as prescribed in Article 66 (excluding item (i)) of the Act on Book-Entry Transfer of Corporate Bonds and Shares as applied mutatis mutandis pursuant to Article 127 of the Act on Book-Entry Transfer of Corporate Bonds and Shares (limited to those that have the nature of the book-entry transfer specified corporate bonds as prescribed in Article 66 of the Act on Book-Entry Transfer of Corporate Bonds and Shares (excluding item (i), (a) through (d) of that Article) as applied mutatis mutandis pursuant to Article 118 of the Act on Book-Entry Transfer of Corporate Bonds and Shares or the book-entry transfer investment corporate bonds as prescribed in Article 116 of the Act on Book-Entry Transfer of Corporate Bonds, Shares, etc.); hereinafter the same applies in this Article) that satisfy all of the following requirements (hereinafter referred to as "Short-Term Foreign Bonds"):

一 円建てで発行されるものであること。

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

二 各振替外債の金額が一億円を下回らないこと。

(ii) that the amount of each book-entry transfer foreign-issued bonds is not less than 100 million yen;

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

(iii) that the principal is redeemed by a fixed due date that comes within less than one year from the day of payment of the total value of the book-entry transfer foreign-issued bonds, and is not redeemed in installment payments; and

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

(iv) that the due date for the payment of interest is the same date as the due date for the redemption of the principal set forth in the preceding item.

(発行登録通知書の記載内容等)

(Information to Be Included in Written Notice of Shelf Registration)

第十八条の八 法第二十三条の八第四項において準用する法第四条第六項の規定により特定有価証券の発行者が提出する発行登録通知書は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により作成し、関東財務局長に提出しなければならない。

Article 18-8 (1) The Written Notice of Shelf Registration to be submitted by an Issuer of Regulated Securities pursuant to the provisions of Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act must be prepared using the form specified in each of the following items according to the category of Regulated Securities set forth

in each respective item and must be submitted to the Director-General of the Kanto Local Finance Bureau:

一 内国投資証券 第二十三号様式

(i) Domestic Investment Securities: Form 23;

二 外国投資証券 第二十四号様式

(ii) Foreign Investment Securities: Form 24;

三 特定内国資産流動化証券 第二十三号の二様式

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

四 特定外国資産流動化証券 第二十四号の二様式

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

五 特定有価証券信託受益証券（前各号に掲げる特定有価証券を受託有価証券とするものに限る。次項第五号において同じ。） 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める様式

(v) Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Regulated Securities set forth in the preceding items; the same applies in item (v) of the following paragraph): the forms specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

六 特定預託証券（第一号から第四号までに掲げる特定有価証券に係る権利を表示するものに限る。次項第六号において同じ。） 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第四号までに掲げる特定有価証券の区分に応じ当該各号に定める様式

(vi) Specified Depository Receipts (limited to those indicating the rights pertaining to Regulated Securities set forth in items (i) through (iv); the same applies in item (vi) of the following paragraph): the forms specified in each of items (i) through (iv) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

2 発行登録通知書には、次の各号に掲げる特定有価証券の発行者の区分に応じ、当該各号に定める書類（第十八条の二第一項又は第二項の規定により発行登録書に添付された書類と同一内容のものを除く。）を添付しなければならない。

(2) The documents specified in each of the following items according to the category of the Issuer of Regulated Securities set forth in each respective item (excluding documents whose contents are the same as those stated in the documents attached to the Shelf Registration Statement pursuant to Article 18-2, paragraph (1) or (2)) must be attached to the Written Notice of Shelf Registration:



一 内国投資証券の発行者 次に掲げる書類

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

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

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

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

(b) if a Prospectus is used in the Public Offering or Secondary Distribution of the relevant Regulated Securities, the Prospectus;

二 外国投資証券の発行者 次に掲げる書類

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

イ 前号イ及びロに掲げる書類

(a) the documents set forth in (a) and (b) of the preceding item;

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

(b) a legal written opinion by legal experts stating that the Public Offering or Secondary Distribution of the relevant Regulated Securities is lawful; and

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

(c) if the permission under Article 21, paragraph (1) or (2) of the Foreign Exchange and Foreign Trade Act is required, a document demonstrating that the permission has been obtained;

三 特定内国資産流動化証券の発行者 次に掲げる書類

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

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

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

ロ 第一号ロに掲げる書類

(b) the documents set forth in item (i), (b);

四 特定外国資産流動化証券の発行者 次に掲げる書類

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

イ 前号イ及びロに掲げる書類

(a) the documents set forth in (a) and (b) of the preceding item; and

ロ 第二号ロ及びハに掲げる書類

(b) the documents set forth in item (ii), (b) and (c);

五 特定有価証券信託受益証券の発行者 当該特定有価証券信託受益証券に係る受託有価証券につき、前各号に掲げる特定有価証券の区分に応じ当該各号に定める書類

(v) an Issuer of Beneficiary Certificates of Regulated Securities in Trust: the documents specified in each of the preceding items according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the Beneficiary Certificates of Regulated Securities in Trust; and

六 特定預託証券の発行者 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第四号までに掲げる特定有価証券の区分に応じ当該各号に定める書類

(vi) an Issuer of Specified Depository Receipts: the documents specified in each of items (i) through (iv) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the Specified Depository Receipts.

3 前項第二号イ及びロに掲げる書類並びに第四号から第六号までに定める書類が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。

(3) When the documents set forth in item (ii), (a) and (b) of the preceding paragraph and the documents specified in items (iv) through (vi) of the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached.

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

(4) The provisions of Article 6 apply mutatis mutandis to if there are any changes in the information included in a Written Notice of Shelf Registration.

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

(5) The amount specified by Cabinet Office Order, referred to in the proviso to Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act, which pertains to Regulated Securities, is ten million yen.

(発行登録追補書類の添付書類)

(Documents Attached to Shelf Registration Supplements)

第十八条の九 特定有価証券に係る法第二十三条の八第五項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める書類は、次の各号に掲げる発行登録追補書類の区分に応じ、当該各号に定める書類（第十八条の二第一項又は第二項の

規定により発行登録書に添付された書類と同一内容のものを除く。)とする。

Article 18-9 (1) The documents specified by Cabinet Office Order, referred to in Article 23-8, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), which pertain to Regulated Securities, are the documents specified in each of the following items according to the category of Shelf Registration Supplements set forth in each respective item (excluding documents whose contents are the same as those stated on the documents attached to a Shelf Registration Statement pursuant to the provisions of Article 18-2, paragraph (1) or (2)):

一 第二十一号様式により作成した発行登録追補書類 次に掲げる書類

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

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

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

ロ 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の提出日以後次の(1)又は(2)に掲げる事情が生じた場合(当該(1)又は(2)に規定する重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該発行登録追補書類の参照書類に含まれている場合を除く。)における当該重要な事実の内容を記載した書類

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

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

1. it has become possible for a material fact that is required to be contained in the Annual Securities Report and that occurred before the submission date thereof, but whose details could not be included when the relevant documents were submitted to be included; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. a material fact concerning the matters to be included in the relevant Annual Securities Report has occurred; and

- ハ 投資法人の目的及び基本的性格並びに主要な経営指標等の推移を的確かつ簡明に説明した書面
- (c) a document accurately and concisely explaining the purpose and basic nature of the investment corporation and the transition of the major management indicators, etc.;
- 二 第二十二号様式により作成した発行登録追補書類 次に掲げる書類
- (ii) Shelf Registration Supplements prepared using Form 22: the following documents:
- イ 前号イ及びロまでに掲げる書類
- (a) the documents set forth in (a) and (b) of the preceding item;
- ロ 外国投資法人の目的及び基本的性格並びに主要な経営指標等の推移を的確かつ簡明に説明した書面
- (b) a document explaining accurately and concisely the purpose and basic nature of the foreign investment corporation and the transition of the major management indicators, etc.;
- ハ 当該発行登録追補書類に記載された当該発行者（当該発行登録追補書類を提出する外国投資証券の発行者をいう。ニにおいて同じ。）の代表者が当該発行登録追補書類の提出に関し正当な権限を有する者であることを証する書面
- (c) a document demonstrating that the representative person of the Issuer listed in the Shelf Registration Supplements (meaning the Issuer of Foreign Investment Securities that submits the Shelf Registration Supplements; hereinafter the same applies in (d)) is a person that has legitimate authority for the submission of the Shelf Registration Supplements;
- ニ 当該発行者が、本邦内に住所を有する者に、当該発行登録追補書類の提出に関する一切の行為につき、当該発行者を代理する権限を付与したことを証する書面
- (d) a document demonstrating that the Issuer has granted a person that has an address in Japan the authority to represent the Issuer for any acts concerning the submission of the relevant Shelf Registration Supplements; and
- ホ 当該発行登録追補書類の提出が適法であることについての法律専門家の法律意見書
- (e) a legal written opinion by legal experts stating that the submission of the relevant Shelf Registration Supplements is lawful;
- 三 第二十一号の二様式により作成した発行登録追補書類 次に掲げる書類
- (iii) Shelf Registration Supplements prepared using Form 21-2: the following documents:
- イ 当該特定有価証券の発行につき社員総会の決議があった場合における当該社員総会の議事録の写し又は当該取締役の過半数の同意があったことを知るに足る書面
- (a) if a resolution at a general meeting of members was adopted for the

issuance of the relevant Regulated Securities, a copy of the minutes of the general meeting of members or a document capable of sufficiently informing one that the consent of a majority of those directors was given; and

ロ 第一号ロに掲げる書類

(b) the document set forth in item (i), (b); and

四 第二十二号の二様式により作成した発行登録追補書類 次に掲げる書類

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

イ 前号イ及びロに掲げる書類

(a) the documents set forth in (a) and (b) of the preceding item;

ロ 第二号ロ及びホに掲げる書類

(b) the documents set forth in item (ii), (b) and (e);

ハ 当該発行登録追補書類に記載された当該発行者（当該発行登録追補書類を提出する特定外国資産流動化証券の発行者をいう。ニにおいて同じ。）の代表者が当該発行登録追補書類の提出に関し正当な権限を有する者であることを証する書面

(c) a document demonstrating that the representative person of the Issuer listed in the Shelf Registration Supplements (meaning the Issuer of Regulated Foreign Asset Backed Securities that submits the Shelf Registration Supplements; hereinafter the same applies in (d)) is a person that has legitimate authority for the submission of the Shelf Registration Supplements; and

ニ 当該発行者が、本邦内に住所を有する者に、当該発行登録追補書類の提出に関する一切の行為につき、当該発行者を代理する権限を付与したことを証する書面

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

2 前項第二号及び第四号に定める書類が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。ただし、第十一条の二第二項第二号の二に規定する外国会社報告書を提出した発行者が第二十二号様式により作成した発行登録追補書類を提出する場合及び同項第五号に規定する外国会社報告書を提出した発行者が第二十二号の二様式により作成した発行登録追補書類を提出する場合であつて、前項第二号及び第四号に定める書類が日本語又は英語によって記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(2) When the documents specified in item (ii) and item (iv) of the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached; provided, however, that if the Issuer that has submitted a Foreign Company Report prescribed in Article 11-2, paragraph (2), item (ii)-2 submits Shelf Registration Supplements prepared using Form 22, and when the Issuer that has submitted a Foreign Company Report prescribed in item (v) of that paragraph submits Shelf Registration Supplements prepared using

Form 22-2, and the documents specified in items (ii) and (iv) of the preceding paragraph have not been written in Japanese or English, Japanese or English translations thereof must be attached.

(発行登録目論見書等の特記事項)

(Notable Matters to Be Included in Shelf Registration Prospectus)

第十八条の十 特定有価証券に係る法第二十三条の十二第二項において準用する法第十三条第二項本文（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める事項は、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

Article 18-10 (1) The matters specified by Cabinet Office Order, referred to in the main clause of Article 13, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act, which pertain to Regulated Securities, are the matters specified in each of the following items according to the category of Prospectus set forth in each respective item:

一 発行登録目論見書 次に掲げる事項

(i) a Shelf Registration Prospectus: the following matters:

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

(a) with regard to the Public Offering or Secondary Distribution pertaining to the relevant Shelf Registration Prospectus, a statement to the effect that the shelf registration under Article 23-3, paragraph (1) of the Act is in effect;

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

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

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

(c) a statement to the effect that a Shelf Registration Supplementary Prospectus is delivered if having the relevant Regulated Securities acquired or selling the Regulated Securities;

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

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

ホ 当該発行登録目論見書に係る発行登録書の提出者が法第五条第五項において準

用する同条第四項各号に掲げる要件を満たしていることを示す書面に記載された事項

(e) the matters included in a document indicating that the person that submits the Registration Statement pertaining to the relevant Shelf Registration Prospectus satisfies the requirements set forth in the items of Article 5, paragraph (4) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article;

へ 当該発行登録書又は当該訂正発行登録書において参照すべき旨記載された有価証券報告書のうち、直近のもの提出日以後次の（１）又は（２）に掲げる事情が生じた場合（当該（１）又は（２）に規定する重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該発行登録書の参照書類に含まれている場合又は当該訂正発行登録書において参照すべき旨記載されている場合を除く。）における当該重要な事実の内容

(f) if the circumstances set forth in 1. or 2. below occur on or after the submission date of the latest Annual Securities Report for which a statement to the effect that reference thereto should be made has been made in the relevant Shelf Registration Statement or Amended Shelf Registration Statement (excluding cases in which a Semiannual Securities Report, Extraordinary Report, or amendment report containing the details of the material facts set forth in 1. or 2. below is included in the reference documents of the Shelf Registration Statement, or a statement to the effect that reference thereto should be made has been made in the Amended Shelf Registration Statement), the details of the material facts:

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

1. it has become possible for a material fact that is required to be contained in the Annual Securities Report and that occurred before the submission date thereof, but whose details could not be included when the relevant documents were submitted to be included; and

（２） 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact concerning the matters to be included in the relevant Annual Securities Report has occurred; and

ト 投資法人又は外国投資法人の目的及び基本的性格並びに主要な経営指標等の推移を的確かつ簡明に説明した書面に記載された事項

(g) the matters included in a document accurately and concisely explaining the purpose and basic nature of the investment corporation or foreign investment corporation and the transition of the major management indicators, etc.;

二 発行登録仮目論見書 次に掲げる事項

(ii) a Temporary Shelf Registration Prospectus: the following matters:

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

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

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

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

ハ 前号ハからトまでに掲げる事項

(c) the matters set forth in (c) through (g) of the preceding item;

三 発行登録追補目論見書 次に掲げる事項

(iii) a Shelf Registration Supplementary Prospectus: the following matters:

イ 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の提出日以後次の（１）又は（２）に掲げる事情が生じた場合（当該（１）又は（２）に規定する重要な事実の内容を記載した半期報告書、臨時報告書又は訂正報告書が当該発行登録追補書類の参照書類に含まれている場合を除く。）における当該重要な事実の内容

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

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

1. it has become possible for a material fact that is required to be contained in the Annual Securities Report and that occurred before the submission date thereof, but whose details could not be included when the relevant documents were submitted to be included; and

（２） 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact concerning the matters to be included in the relevant Annual Securities Report has occurred; and

ロ 第一号ニからトまでに掲げる事項

(b) the matters set forth in item (i), (d) through (g).



2 前項各号に掲げる事項のうち、同項第一号ホからトまで、同項第二号ハ（同項第一号ホからトまでに掲げる事項に限る。）並びに同項第三号イ及び同号ロ（同項第一号ホからトまでに掲げる事項に限る。）に関する事項は、同項各号に掲げる目論見書の参照情報の次に、それ以外の事項は、当該各目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) Among the matters set forth in the items of the preceding paragraph, the matters concerning item (i), (e) through (g) of that paragraph, item (ii), (c) of that paragraph (limited to the matters set forth in item (i), (e) through (g) of that paragraph), item (iii), (a) of that paragraph and (b) of that item (limited to the matters set forth in item (i), (e) through (g) of that paragraph) must be stated following the reference information in the Prospectuses set forth in the items of that paragraph and other matters must be indicated on the front page or in some other conspicuous place in the Prospectus.

（適格機関投資家向け勧誘等に係る告知の内容等）

(Content of Notification Pertaining to Exclusive Solicitation of Qualified Institutional Investors)

第十九条 特定有価証券に係る法第二十三条の十三第一項に規定する内閣府令で定める事項は、当該特定有価証券の有価証券発行勧誘等又は有価証券交付勧誘等が適格機関投資家向け勧誘に該当することにより当該有価証券発行勧誘等又は当該有価証券交付勧誘等に関し法第四条第一項の規定による届出が行われていないこと及び次の各号に掲げる場合の区分に応じ当該各号に定める事項とする。

Article 19 (1) The matters specified by Cabinet Office Order, referred to in Article 23-13, paragraph (1) of the Act relating to Regulated Securities, are the fact that the solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. of the Regulated Securities qualifies as Exclusive Solicitation of Qualified Institutional Investors and therefore the notification under Article 4, paragraph (1) of the Act for the solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. has not been made, and the matters specified in each of the following items according to the category of cases set forth in each respective item:

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

(i) if the conditions prescribed in Article 1-4, item (i), (c) of the Order are imposed on the solicitation with a view to issuing new securities, etc. of the Regulated Securities: the details of the conditions imposed on the solicitation with a view to issuing new securities, etc.;

二 当該特定有価証券の有価証券交付勧誘等に令第一条の七の四第一号ハに規定する条件が付されている場合 当該有価証券交付勧誘等に付された条件の内容

(ii) if the conditions prescribed in Article 1-7-4, item (i), (c) of the Order are

imposed on the solicitation with a view to delivering existing securities, etc. of the Regulated Securities: the details of the conditions imposed on the solicitation with a view to delivering existing securities, etc.;

三 当該特定有価証券に定義府令第十一条第一項又は第十三条の四第一項に定める方式に従った譲渡に関する制限が付されている場合 当該制限の内容

(iii) if restrictions concerning transfer according to the method specified in Article 11, paragraph (1) or Article 13-4, paragraph (1) of the Order on Definitions are imposed on the Regulated Securities: the details of the restrictions; and

四 当該特定有価証券が定義府令第十一条第二項又は第十三条の四第二項に定める要件に該当している場合 当該要件の内容

(iv) if the Regulated Securities fall under the requirements specified in Article 11, paragraph (2) or Article 13-4, paragraph (2) of the Order on Definitions: the details of the requirements.

2 特定有価証券に係る法第二十三条の十三第一項に規定する内閣府令で定める場合は、当該適格機関投資家向け勧誘に係る特定有価証券の発行価額又は譲渡価額の総額（当該特定有価証券が新投資口予約権証券等である場合には、当該新投資口予約権証券等の発行価額又は譲渡価額の総額に当該新投資口予約権証券等に表示された権利の行使に際して払い込むべき金額の合計額を合算した金額。以下この項及び第二十条第二項において同じ。）に、当該適格機関投資家向け勧誘を行う日以前一月以内に行われた適格機関投資家向け勧誘（他の者が行ったものを除く。）に係る当該特定有価証券と同一種類の有価証券の発行価額又は譲渡価額の総額を合算した金額が一億円未満となる場合とする。

(2) The cases specified by Cabinet Office Order, referred to in Article 23-13, paragraph (1) of the Act, which pertain to Regulated Securities, are the cases if the amount obtained by totaling the total issue value or transfer value of the Regulated Securities relating to the Exclusive Solicitation of Qualified Institutional Investors (if the Regulated Securities are Investment Equity Subscription Rights Certificates, etc., the amount obtained by totaling the total issue value or total transfer value of the Investment Equity Subscription Rights Certificates, etc. and the total amount to be paid in on exercise of the rights indicated on the Investment Equity Subscription Rights Certificates, etc.; hereinafter the same applies in this paragraph and Article 20, paragraph (2)) and the total issue value or transfer value of the same class of securities as the Regulated Securities for which an Exclusive Solicitation of Qualified Institutional Investors (excluding solicitations implemented by another person) was implemented within one month prior to the day on which the Exclusive Solicitation of Qualified Institutional Investors is to be implemented is less than 100 million yen.

（特定投資家向け勧誘等に係る告知の方法等）

(Method of Notification Pertaining to Exclusive Solicitation of Professional Investors)

第十九条の二 特定有価証券に係る法第二十三条の十三第三項各号（これらの規定を法第二十七条において準用する場合を含む。以下この条において同じ。）に掲げる行為を行う者は、次の各号に掲げる場合の区分に応じ、当該各号に定める方法により、次項各号又は第三項各号に掲げる事項を告知しなければならない。

Article 19-2 (1) A person that performs the acts set forth in the items of Article 23-13, paragraph (3) of the Act (including the cases in which these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article) which pertain to Regulated Securities must give notice of the matters set forth in the items of the following paragraph or the items of paragraph (3) according to the category of cases set forth in the following items, by the methods specified in each respective item:

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

(i) if implementing an Offer to Sell, etc. pertaining to the transactions conducted on a Financial Instruments Exchange Market (meaning a Financial Instruments Exchange Market as prescribed in Article 2, paragraph (17) of the Act; hereinafter the same applies in this item) or transactions closely associated thereto: the method of notification through the Financial Instruments Exchange that establishes the Financial Instruments Exchange Market or any other method specified in the rules provided by the Financial Instruments Exchange;

二 店頭売買有価証券市場において行う取引又はこれに密接に関連する取引に係る売付け勧誘等を行う場合 当該店頭売買有価証券市場を開設する認可金融商品取引業協会を介して行う方法その他の当該認可金融商品取引業協会の定める規則において定める方法

(ii) if implementing an Offer to Sell, etc. pertaining to the transactions conducted at an Over-the-Counter Securities Market or transactions closely related thereto: the method of notification through the Authorized Financial Instruments Firm Association that establishes the Over-the-Counter Securities Market or any other methods specified in the rules provided by the Authorized Financial Instruments Firm Association; or

三 前二号に掲げる場合以外の場合 自ら、又は他の者に委託して行う方法

(iii) in cases other than those set forth in the preceding two items: by making a notification personally by the person or by entrusting the notification to another person.

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

(2) The matters specified by Cabinet Office Order, referred to in Article 23-13, paragraph (3), item (i) of the Act, which pertain to Regulated Securities, are the matters set forth in the following items:

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

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

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

(ii) that the Regulated Securities relating to the Exclusive Solicitation of Offers to Acquire Targeting Professionals or the Offer to Sell, etc. to Professional Investors falls under or will qualify as Securities for Professional Investors;

三 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に、それぞれ令第一条の五の二第二項第一号ロ若しくは第二号ロ若しくは定義府令第十二条第一号ロ（１）若しくは（２）又は令第一条の八の二第一号ロ若しくは第二号ロ若しくは定義府令第十三条の六第一号ロに規定する条件が付されている場合には、その内容

(iii) if the conditions prescribed in Article 1-5-2, paragraph (2), item (i), (b) or item (ii), (b) of the Order, Article 12, item (i), (b), 1. or 2., of the Order on Definitions, Article 1-8-2, item (i), (b) or item (ii), (b) of the Order, or Article 13-6, item (i), (b) of the Order on Definitions are imposed on the Exclusive Solicitation of Offers to Acquire Targeting Professionals or on the Offer to Sell, etc. to Professional Investors, the details thereof;

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

(iv) that with regard to solicitation with a view to delivering existing securities, etc. for Regulated Securities relating to Exclusive Solicitation of Offers to Acquire Targeting Professionals or the Offer to Sell, etc. to Professional Investors, Article 4, paragraphs (3), (5) and (6) of the Act apply;

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

(v) if Specified Information on Regulated Securities, etc. pertaining to an Exclusive Solicitation of Offers to Acquire Targeting Professionals or an

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

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

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

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

(3) The matters specified by Cabinet Office Order, referred to in Article 23-13, paragraph (3) item (ii) of the Act as related to Regulated Securities, are the matters set forth in the following items:

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

(i) that Regulated Securities relating to the solicitation with a view to delivering existing securities, etc. qualify as Securities for Professional Investors;

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

(ii) that the act does not fall under the cases when disclosure concerning the Securities for Professional Investors has been made;

三 当該有価証券交付勧誘等が第四条の四に掲げる場合に該当するものとして行われる場合には、その旨

(iii) that if the solicitation with a view to delivering existing securities, etc. is implemented as that which falls under the cases set forth in the items of Article 4-4, to that effect;

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

(iv) that with regard to solicitation with a view to delivering existing securities, etc. for Securities for Professional Investors, Article 4, paragraphs (3), (5), and (6) of the Act apply;

五 法第二十七条の三十一第二項の規定により当該有価証券交付勧誘等に係る特定有価証券について既に行われた特定投資家向け取得勧誘若しくは特定投資家向け売付

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

- (v) if Specified Information on Regulated Securities, etc. pertaining to an Exclusive Solicitation of Offers to Acquire Targeting Professionals or an Offer to Sell, etc. to Professional Investors that has already been implemented for Regulated Securities relating to the solicitation with a view to delivering existing securities, etc. pursuant to the provisions of Article 27-31, paragraph (2) of the Act has been made public or if the Issuer's Information, etc. has been made public pursuant to the provisions of Article 27-32, paragraphs (1) through (3) of the Act, a statement to that effect and the method of publication (including the website URL of the publication); and
- 六 当該特定有価証券の所有者に対し、法第二十七条の三十二の規定により発行者等情報の提供又は公表が行われること。
- (vi) that the Issuer's Information, etc. is provided or made public pursuant to the provisions of Article 27-32 of the Act to the holders of the Regulated Securities.

(少数向け勧誘等に係る告知の内容等)

(Information to Be Included in Notification Pertaining to Solicitation of a Small Number of Investors)

第二十条 特定有価証券に係る法第二十三条の十三第四項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定める事項は、当該特定有価証券の有価証券発行勧誘等又は有価証券交付勧誘等が少数向け勧誘（法第二十三条の十三第四項に規定する少数向け勧誘をいう。）に該当することにより当該有価証券発行勧誘等又は有価証券交付勧誘等に関し法第四条第一項の規定による届出が行われていないこと及び次の各号に掲げる場合の区分に応じ、当該各号に定める事項とする。

Article 20 (1) The matters specified by Cabinet Office Order, referred to in Article 23-13, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article) as related to Regulated Securities, are the fact that a solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. of the Regulated Securities qualifies as Solicitation of a Small Number of Investors (meaning a Solicitation of a Small Number of Investors as prescribed in Article 23-13, paragraph (4) of the Act) and therefore the notification under Article 4, paragraph (1) of the Act for the solicitation with a view to issuing new securities, etc. or solicitation with a view to delivering existing securities, etc. has not been made, and the matters specified in each of the following items according to the category of cases set forth in each respective item:

一 当該特定有価証券に定義府令第十三条第一項又は第十三条の七第一項に定める方式に従った譲渡に関する制限が付されている場合 当該制限の内容

(i) if restrictions concerning transfer according to the method specified in Article 13, paragraph (1) or Article 13-7, paragraph (1) of the Order on Definitions are imposed on the Regulated Securities: details of the restriction;

二 前号に掲げる場合のほか当該特定有価証券が定義府令第十三条第二項若しくは第三項又は第十三条の七第二項若しくは第三項に定める要件を満たしている場合 当該要件のうち当該特定有価証券の所有者の権利を制限するものの内容

(ii) beyond the case set forth in the preceding item, if the Regulated Securities satisfy the requirements specified in Article 13, paragraph (2) or (3) or Article 13-7, paragraph (2) or (3) of the Order on Definitions: details of the requirements that restrict the rights of the holders of the Regulated Securities; and

三 当該特定有価証券が第一条第五号から第五号の三までのいずれかに掲げる特定有価証券である場合 当該特定有価証券が法第二条第二項各号に掲げる権利であること

(iii) if the relevant Regulated Securities are any of the Regulated Securities set forth in Article 1, item (v) through (v)-3: that the Regulated Securities are the rights set forth in the items of Article 2, paragraph (2) of the Act.

2 特定有価証券に係る法第二十三条の十三第四項に規定する内閣府令で定める場合は、当該少人数向け勧誘に係る有価証券の発行価額又は譲渡価額の総額に、当該少人数向け勧誘を行う日以前一月以内に行われた少人数向け勧誘（他の者が行ったものを除く。）に係る当該有価証券と同一種類の有価証券の発行価額又は譲渡価額の総額を合算した金額が一億円未満となる場合とする。

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

(少人数向け勧誘に係る告知を要しない有価証券)

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

第二十一条 特定有価証券に係る令第三条の三第三号に規定する内閣府令で定めるものは、短期外債とする。

Article 21 The Securities specified by Cabinet Office Order, referred to in Article

3-2-3, item (iii) of the Order, which pertain to Regulated Securities, are Short-Term Foreign Bonds.

(有価証券報告書の記載内容等)

(Information to Be Included in Annual Securities Report)

第二十二條 法第二十四條第五項において準用する同條第一項又は第三項の規定により有価証券報告書を提出すべき特定有価証券の発行者は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により有価証券報告書三通（当該特定有価証券が資産信託流動化受益証券である場合において、原委託者管轄財務局等が受託者管轄財務局等と異なるときは当該異なる原委託者管轄財務局等の数に三を加えた通数）を作成し、関東財務局長に提出しなければならない。

Article 22 (1) An Issuer of Regulated Securities that is to submit an Annual Securities Report pursuant to the provisions of Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article must prepare three copies of the Annual Securities Report (if the Regulated Securities are Beneficiary Certificates Backed by Assets in Trust, if the Competent Local Finance Bureau, etc. for the Originator is different from the Competent Local Finance Bureau, etc. for the Trustee, the number of copies obtained by adding three to the number of the different Competent Local Finance Bureaus, etc. for the Originators) using the form specified in each of the following items according to the category of Regulated Securities set forth in each respective item and must submit them to the Director-General of the Kanto Local Finance Bureau:

一 内国投資信託受益証券 第七号様式

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

二 外国投資信託受益証券 第七号の二様式

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

三 内国投資証券 第七号の三様式

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

四 外国投資証券 第八号様式

(iv) Foreign Investment Securities: Form 8;

五 内国資産流動化証券 第八号の二様式

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

六 外国資産流動化証券 第八号の三様式

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

七 内国資産信託流動化受益証券 第八号の四様式

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

八 外国資産信託流動化受益証券 第八号の五様式

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

九 内国信託受益証券、内国信託社債券及び内国信託受益権 第九号様式

(ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond



- Certificates, and Domestic Trust Beneficial Interests: Form 9;
- 十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第九号の二様式
- (x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: Form 9-2;
- 十一 内国抵当証券 第九号の三様式
- (xi) Domestic Mortgage Securities: Form 9-3;
- 十二 外国抵当証券 第九号の四様式
- (xii) Foreign Mortgage Securities: Form 9-4;
- 十三 内国有価証券投資事業権利等 第九号の五様式
- (xiii) Domestic Rights in Securities Investment Business, etc.: Form 9-5;
- 十四 外国有価証券投資事業権利等 第九号の六様式
- (xiv) Foreign Rights in Securities Investment Business, etc.: Form 9-6;
- 十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める様式
- (xv) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in each of item (i) through item (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust; and
- 十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める様式
- (xvi) Specified Depository Receipts: the forms specified in each of item (i) through item (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts.
- 2 第九条第一項の規定は、外国特定有価証券の発行者が法第二十四条第五項において準用する同条第一項又は第三項の規定による有価証券報告書を提出する場合について準用する。
- (2) The provisions of Article 9, paragraph (1) apply mutatis mutandis to cases when an Issuer of Foreign Regulated Securities submits the Annual Securities Report under Article 24, paragraph (1) or paragraph (3) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article.
- 3 第一項の規定により有価証券報告書を提出する場合において、当該特定有価証券が信託受益証券又は信託受益権であるときは、同項中「資産信託流動化受益証券」とあるのは「信託受益証券又は信託受益権」と、「原委託者管轄財務局等」とあるのは「当初委託者管轄財務局等」と読み替えて、同項の規定を適用する。
- (3) In cases of submitting an Annual Securities Report pursuant to the provisions of paragraph (1), when the relevant Regulated Securities are Trust Beneficiary

Certificates or Trust Beneficial Interests, the terms "Beneficiary Certificates Backed by Assets in Trust" and "Competent Local Finance Bureau, etc. for the Originator" in that paragraph are deemed to be replaced with "Trust Beneficiary Certificates or Trust Beneficial Interests" and "Competent Local Finance Bureau, etc. for the Initial Settlor" respectively, and the provisions of that paragraph apply.

(有価証券報告書の提出が免除される者)

(Persons Exempted from Submission of Annual Securities Report)

第二十二條の二 法第二十四條第五項において準用する同條第一項本文（法第二十七條において準用する場合を含む。以下この條、第二十四條第一項及び第二十六條において同じ。）及び第三項に規定する内閣府令で定める有価証券は、次の各号に掲げる有価証券とし、同條第五項において準用する同條第一項本文及び第三項に規定する内閣府令で定める者は、当該各号に掲げる有価証券の区分に応じ当該各号に定める者とする。ただし、法第五條第十一項の規定により募集事項等記載書面が有価証券報告書と併せて提出される場合はこの限りでない。

Article 22-2 The securities specified by Cabinet Office Order, referred to in the provisions of the main clause of Article 24, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article, Article 24, paragraph (1) and Article 26) and Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, are the securities set forth in the following items, and the person specified by Cabinet Office, referred to in the main clause of Article 24, paragraph (1) of the Act and Article 24, paragraph (3) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, is the person specified in each of the following items according to the category of securities set forth in each respective item; provided, however, that this does not apply if Documents Containing Matters Related to Public Offering, etc. are submitted along with an Annual Securities Report pursuant to the provisions of Article 5, paragraph (11) of the Act:

一 資産信託流動化受益証券 原委託者

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

二 信託受益証券又は信託受益権 信託の効力が生ずるときにおける委託者

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

(特定期間)

(Specified Period)

第二十三條 法第二十四條第五項に規定する内閣府令で定める期間は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める期間とする。ただし、第二号に掲げる特定有価証券について同号に定める期間が六月に満たない場合には、六月とし、当

該期間の末日が休日（行政機関の休日に関する法律（昭和六十三年法律第九十一号）第一条第一項各号に掲げる日（十二月二十九日及び十二月三十日を除く。）をいう。以下同じ。）に該当する場合には、当該末日の翌日を当該期間の末日とすることができる。

Article 23 The period specified by Cabinet Office Order, referred to in Article 24, paragraph (5) of the Act, is the period specified in each of the following items according to the category of Regulated Securities set forth in each respective item; provided however that if, with regard to the Regulated Securities set forth in item (ii), the period specified in that item is less than six months, the period is six months; and if the last day of the relevant period is a Holiday (meaning the days (excluding December 29 and December 30) set forth in the items of Article 1, paragraph (1) of the Act on the Holidays of Administrative Organs (Act No. 91 of 1988); the same applies hereinafter), the day following the relevant last day may be the last day of the relevant period:

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

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

二 前号に掲げる特定有価証券以外の特定有価証券 当該特定有価証券に係る信託の計算期間（当該特定有価証券が特定有価証券信託受益証券又は特定預託証券である場合には、当該特定有価証券信託受益証券に係る受託有価証券又は当該特定預託証券に表示される権利に係る特定有価証券に係る信託の計算期間）

(ii) Regulated Securities other than the Regulated Securities set forth in the preceding item: the accounting period of the trust pertaining to the relevant Regulated Securities (if the Regulated Securities are Beneficiary Certificates of Regulated Securities in Trust or Specified Depository Receipts, the accounting period of the trust pertaining to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in

Trust or the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts).

(有価証券報告書の提出期限の承認の手続等)

(Procedures for Approval of Due Date for Submission of Annual Securities Report)

第二十四条 法第二十四条第五項において準用する同条第一項各号（法第二十七条において準用する場合を含む。第二十四条の二第一項及び第二十六条において同じ。）に掲げる有価証券の発行者である内国特定有価証券の発行者が法第二十四条第五項において準用する同条第一項本文に規定する承認を受けようとする場合には、次の各号に掲げる事項を記載した承認申請書を、関東財務局長に提出しなければならない。

Article 24 (1) If an Issuer of Domestic Regulated Securities that is an Issuer of any of the securities set forth in each of the items of Article 24, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 24-2, paragraph (1) and Article 26) as applied mutatis mutandis pursuant to Article 24, paragraph (5) intends to obtain the approval under the main clause of Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, the Issuer must submit a written application for approval including the matters set forth in each of the following items to the Director-General of the Kanto Local Finance Bureau:

一 当該有価証券報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the Issuer intends to obtain the approval for the submission of the Annual Securities Report;

二 当該有価証券報告書に係る特定期間終了の日

(ii) the day on which the Specified Period pertaining to the Annual Securities Report ends;

三 当該有価証券報告書の提出に関して当該承認を必要とする理由

(iii) the grounds for requiring the approval for the submission of the Annual Securities Report; and

四 第三項の規定による承認を受けた場合及び前号に規定する理由について消滅又は変更があった場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) the method for immediately letting a large number of persons know when the approval under paragraph (3) has been obtained or when the grounds prescribed in the preceding item have been extinguished or changed.

2 前項に規定する承認申請書には、次の各号に掲げる書類を添付しなければならない。

(2) The documents set forth in each of the following items must be attached to the written application for approval prescribed in the preceding paragraph:

一 定款、約款、規約、信託契約書若しくは組合契約書又はこれらに準ずる書類

(i) the articles of incorporation, general conditions, bylaws, a written trust agreement or a written partnership agreement, or other documents

equivalent thereto; and

二 前項第三号に規定する理由を証する書面

(ii) a document establishing the grounds prescribed in item (iii) of the preceding paragraph.

3 関東財務局長は、第一項の承認の申請があった場合において、当該内国特定有価証券の発行者が、やむを得ない理由により有価証券報告書を当該内国特定有価証券に係る特定期間経過後三月以内（直前特定期間に係る有価証券報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあった日の属する特定期間（その日が特定期間開始後三月以内（直前特定期間内に係る有価証券報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前特定期間）から当該申請に係る同項第三号に規定する理由について消滅又は変更があることとなる日の属する特定期間の直前特定期間までの特定期間に係る有価証券報告書について、承認をするものとする。

(3) If the application for approval set forth in paragraph (1) is filed, and the Director-General of the Kanto Local Finance Bureau finds that an Issuer of the Domestic Regulated Securities is not able to submit an Annual Securities Report within three months after the end of the Specified Period pertaining to the Domestic Regulated Securities (if the approval under that paragraph is obtained for the submission of an Annual Securities Report pertaining to the immediately preceding Specified Period, within the approved period) due to inevitable grounds, the Director-General is to approve the Annual Securities Report pertaining to the Specified Period from the Specified Period which includes the date on which the application was filed (if the date is a day within three months after the commencement of the Specified Period (if the approval is obtained for the submission of an Annual Securities Report pertaining to the period within the immediately preceding Specified Period, within the approved period), the immediately preceding Specified Period) until the Specified Period immediately preceding the Specified Period which includes the day on which the grounds prescribed in item (iii) of that paragraph pertaining to the application are extinguished or changed.

4 前項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があった場合には、関東財務局長は、前項の規定による承認に係る期間を変更し、又は当該承認を将来に向かって取り消すことができる。

(4) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under the preceding paragraph have been extinguished or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval under the preceding paragraph, or may revoke the approval with effect from then on.

(外国特定有価証券の発行者における有価証券報告書の提出期限の承認の手続等)

(Procedures for Approval of Due Date for Submission of Annual Securities Report of Issuer of Foreign Regulated Securities)

第二十四条の二 法第二十四条第五項において準用する同条第一項第一号から第三号までに掲げる有価証券の発行者である外国特定有価証券の発行者が令第三条の四ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

Article 24-2 (1) If an Issuer of Foreign Regulated Securities that is an Issuer of the securities set forth in Article 24, paragraph (1), items (i) through (iii) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article intends to obtain the approval prescribed in the proviso to Article 3-4 of the Order, the Issuer must submit a written application for approval including the following matters to the Director-General of the Kanto Local Finance Bureau:

一 当該有価証券報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the Issuer intends to obtain the approval for the submission of the Annual Securities Report;

二 当該有価証券報告書に係る特定期間終了の日

(ii) the day on which the Specified Period pertaining to the Annual Securities Report ends;

三 当該有価証券報告書の提出に関して当該承認を必要とする理由となる当該外国特定有価証券の発行者の本国の法令又は慣行その他やむを得ない理由に関する事項

(iii) the matters concerning the laws and regulations or practices of the state of the Issuer of Foreign Regulated Securities or any other inevitable grounds that are grounds for requiring the approval for the submission of the Annual Securities Report; and

四 前号に規定する理由が本国の法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があった場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) if the grounds prescribed in the preceding item are grounds other than the laws and regulations or practices of the state, the method for immediately making available to a large number of persons of the fact when the approval under paragraph (4) is obtained and the grounds prescribed in that item have been extinguished or changed.

2 第九条第一項の規定は、外国特定有価証券の発行者が前項に規定する承認申請書を提出する場合について準用する。

(2) The provisions of Article 9, paragraph (1) apply mutatis mutandis if an Issuer of Foreign Regulated Securities submits the written application for approval prescribed in the preceding paragraph.

3 第一項に規定する承認申請書には、次に掲げる書類を添付しなければならない。

(3) The following documents must be attached to the written application for approval prescribed in paragraph (1):

一 定款、約款、規約、信託契約書若しくは組合契約書又はこれらに準ずる書類

- (i) the articles of incorporation, general conditions, bylaws, a written trust agreement or a written partnership agreement, or other documents equivalent thereto;
- 二 当該承認申請書に記載された当該外国特定有価証券の発行者の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面
- (ii) a document demonstrating that the representative person of the Issuer of the relevant Foreign Regulated Securities included in the relevant written application for approval is a person that has legitimate authority for the submission of the written application for approval;
- 三 当該外国特定有価証券の発行者が、本邦内に住所を有する者に、当該承認申請書に関する一切の行為につき当該外国特定有価証券の発行者を代理する権限を付与したことを証する書面
- (iii) a document demonstrating that an Issuer of the Foreign Regulated Securities has granted a person that has an address in Japan the authority to represent the Issuer of the Foreign Regulated Securities for any acts concerning the written application for approval;
- 四 第一項第三号に規定する理由が本国の法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文
- (iv) if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a legal written opinion by legal experts stating that the laws and regulations or practices included in the written application for approval are true and accurate, as well as the relevant provisions of the relevant laws and regulations set forth in the legal written opinion; and
- 五 第一項第三号に規定する理由が本国の法令又は慣行である場合以外の場合には、当該理由を証する書面
- (v) in cases other than if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a document establishing the grounds.
- 4 関東財務局長は、第一項の承認の申請があった場合において、当該外国特定有価証券の発行者が、その本国の法令又は慣行その他やむを得ない理由により、有価証券報告書を当該外国特定有価証券に係る特定期間経過後六月以内（当該特定期間に係る有価証券報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあった日の属する特定期間（その日が特定期間開始後六月以内（直前特定期間に係る有価証券報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前特定期間）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する特定期間の直前特定期間までの各特定期間に係る有価証券報告書について、承認をするものとする。
- (4) If an application for approval set forth in paragraph (1) has been filed, and

the Director-General of the Kanto Local Finance Bureau finds that the Issuer of the Foreign Regulated Securities is not able to submit an Annual Securities Report within six months after the end of the Specified Period (if the approval under that paragraph is obtained for the submission of an Annual Securities Report pertaining to the relevant Specified Period, within the approved period) due to the laws and regulations or practices of the state or any other inevitable grounds, the Director-General is to approve the Annual Securities Report pertaining to each Specified Period from the Specified Period which includes the date on which the application was filed (if the date is a day within six months after the commencement of the Specified Period (if the approval is obtained for the submission of the Annual Securities Report for the immediately preceding Specified Period, within the approved period), the immediately preceding Specified Period) until the Specified Period immediately preceding the Specified Period which includes the day on which the matters prescribed in item (iii) of that paragraph pertaining to the application are extinguished or changed.

5 前項の規定による承認（第一項第三号に規定する理由が本国の法令又は慣行である場合に限る。）は、前項の外国特定有価証券の発行者が毎特定期間経過後六月以内に次の各号に掲げる事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同一内容である場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state) is to be granted on the condition that the Issuer of Foreign Regulated Securities under the preceding paragraph submits a document including the matters set forth in the following items to the Director-General of the Kanto Local Finance Bureau within six months after the end of every Specified Period; provided, however, that if the document including the matters set forth in item (ii) has the same information as a document that has been submitted within five years before the submission of the aforementioned document, the submission of the document may be omitted:

一 当該特定期間中に当該承認に係る申請の理由について消滅又は変更がなかった旨

(i) a statement to the effect that the grounds for the application pertaining to the approval during the relevant Specified Period have not been extinguished or changed; and

二 前号に掲げる事項に関する法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal written opinion by legal experts concerning the matters set forth in the preceding item, as well as the relevant provisions of the relevant laws and regulations set forth in the legal written opinion.



6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があった場合には、関東財務局長は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かって取り消すことができる。

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have been extinguished or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval under paragraph (4), or may revoke the approval with effect from then on.

7 第三項各号に掲げる書類及び第五項各号に掲げる事項を記載した書面が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。

(7) When the documents set forth in the items of paragraph (3) and the documents including the matters set forth in the items of paragraph (5) have not been written in Japanese, Japanese translations thereof must be attached.

(有価証券報告書の提出を要しない旨の承認申請書の提出の手続等)

(Procedures for Submission of Written Application for Approval for Omission of Submitting Annual Securities Report)

第二十五条 第九条第一項の規定は、外国特定有価証券の発行者が令第四条の二第一項において準用する令第四条第一項に規定する承認申請書を提出する場合について準用する。

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

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

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

一 定款、約款、規約、信託契約書若しくは組合契約書又はこれらに準ずる書類

(i) the articles of incorporation, general conditions, bylaws, a written trust agreement or a written partnership agreement, or other documents equivalent thereto;

二 当該特定有価証券の所有者の名簿がある場合には、申請時におけるその写し

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

三 令第四条第二項第一号に掲げる者については、解散を決議した役員会の決議、投資主総会の決議又は組合員等の決定があった場合における当該役員会の議事録の写し、当該投資主総会の議事録の写し又は当該組合員等の決定があったことを証する書面の写し及び解散の登記をした登記事項証明書又はこれらに準ずる書面

(iii) with regard to a person set forth in Article 4, paragraph (2), item (i) of the

Order, when a resolution at a board of officers' meeting, a resolution at an investors' meeting, or a decision of Partners, etc. is adopted or made, a copy of the minutes of the board of officers' meeting, a copy of the minutes of the investors' meeting, or a copy of the document demonstrating the decision of Partners, etc., and a certificate of registered matters in which the dissolution is registered or documents equivalent thereto;

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

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

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

(v) if the relevant Regulated Securities are Foreign Regulated Securities, a document demonstrating that the representative person of the Issuer of the Regulated Securities included in the relevant written application for approval is a person that has legitimate authority for the application; and

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

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

3 令第四条の二第一項において準用する令第四条第二項第三号に規定する内閣府令で定める数は、二十五名とする。

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

4 前項に規定する数は、次の各号に掲げる有価証券の区分に応じ当該各号に定めるところにより算定するものとする。

(4) The number specified in the preceding paragraph is to be calculated as specified in each of the following items according to the category of securities set forth in each respective item:

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

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

イ 内国投資信託受益証券 申請時又は申請のあった日の属する特定期間の直前特

定期間（以下この項において「基準特定期間」という。）の末日において当該特定有価証券に係る収益金の支払事務を行う者の有する当該特定有価証券の所有者の名簿に記載され、又は記録されている者の数

(a) Domestic Investment Trust Beneficiary Certificates: the number of persons listed or recorded in the register of holders of the Regulated Securities held by a person that is in charge of handling the payment of earnings with regard to the Regulated Securities as of the time of the application or the last day of the Specified Period immediately preceding the Specified Period which includes the date of application (hereinafter referred to as the "base specified period" in this paragraph);

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

(b) Domestic Investment Securities (limited to the Investment Securities set forth in Article 2, paragraph (1), item (xi) of the Act): the number of persons listed or recorded in the investors' register prescribed in Article 77-3, paragraph (1) of the Act on Investment Trusts and Investment Corporations as of the time of the application or the last day of the base specified period;

ハ 内国投資証券（新投資口予約権証券に限る。） 申請時又は基準特定期間の末日において投資信託及び投資法人に関する法律第八十八条の五第一項に規定する新投資口予約権原簿その他のその所有者の名簿に記載され、又は記録されている者の数

(c) Domestic Investment Securities (limited to Investment Equity Subscription Rights Certificates): the number of persons listed or recorded in the investment equity subscription rights register prescribed in Article 88-5, paragraph (1) of the Act on Investment Trusts and Investment Corporations or any other register of holders thereof as of the time of the application or the last day of the base specified period;

ニ 内国投資証券（投資法人債券に限る。） 申請時又は基準特定期間の末日において投資法人債管理者等の有する当該投資法人債券の所有者の名簿に記載され、又は記録されている者の数

(d) Domestic Investment Securities (limited to Investment Corporation Bond Certificates): the number of persons listed or recorded in the register of holders of the relevant Investment Corporation Bond Certificates held by investment corporation bond managers, etc. as of the time of the application or the last day of the base specified period;

ホ 内国資産流動化証券 申請時又は基準特定期間の末日において資産流動化法第四十三条第一項に規定する優先出資社員名簿に記載され、若しくは記録され、又は投資法人債管理者等の有する当該特定有価証券の所有者の名簿に記載され、若しくは記録されている者の数

- (e) Domestic Asset Backed Securities: the number of persons listed or recorded in a Preferred Equity Member Register as prescribed in Article 43, paragraph (1) of the Asset Securitization Act or listed or recorded in the register of holders of the relevant Regulated Securities held by investment corporation bond managers, etc. as of the time of the application or the last day of the base specified period;
- へ 内国資産信託流動化受益証券 申請時又は基準特定期間の末日において資産流動化法第二百三十五条第一項に規定する権利者名簿に記載され、又は記録されている者の数
- (f) Domestic Beneficiary Certificates Backed by Assets in Trust: the number of persons listed or recorded in the beneficiary certificate holder register prescribed in Article 235, paragraph (1) of the Asset Securitization Act as of the time of the application or the last day of the base specified period;
- ト 内国信託受益証券 申請時又は基準特定期間の末日において信託法第百八十六条に規定する受益権原簿に記載され、又は記録されている者の数
- (g) Domestic Trust Beneficiary Certificates: the number of persons listed or recorded in a beneficial interest register as prescribed in Article 186 of the Trust Act as of the time of the application or the last day of the base specified period;
- チ 内国信託社債券 申請時又は基準特定期間の末日において会社法（平成十七年法律第八十六号）第六百八十一条に規定する社債原簿に記載され、又は記録されている者の数
- (h) Domestic Trust Corporate Bond Certificates: the number of persons listed or recorded in a bond register as prescribed in Article 681 of the Companies Act (Act No. 86 of 2005) as of the time of the application or the last day of the base specified period;
- リ 内国信託受益権 申請時又は基準特定期間の末日において当該特定有価証券の信託財産の受託者の有する当該特定有価証券の所有者の名簿に記載され、又は記録されている者の数
- (i) Domestic Trust Beneficial Interests: the number of persons listed or recorded in the register of holders of the Regulated Securities held by trustees of a trust property of the Regulated Securities as of the time of the application or the last day of the base specified period;
- ヌ 内国有価証券投資事業権利等（法第二条第二項第三号に掲げる権利に該当するものに限る。） 申請時又は基準特定期間の末日において当該特定有価証券の所有者である社員として定款に記載され、又は記録されている者の数
- (j) Domestic Rights in Securities Investment Business, etc. (limited to those that qualify as the rights set forth in Article 2, paragraph (2), item (iii) of the Act): the number of persons listed or recorded in the articles of incorporation as a member that is a holder of the Regulated Securities as of the time of the application or the last day of the base specified period;

and

ル 内国所有証券投資事業権利等（法第二条第二項第五号に掲げる権利に該当するものに限る。）申請時又は基準特定期間の末日において当該特定有証券の発行者の有する当該特定有証券の所有者の名簿に記載され、又は記録されている者の数

(k) Domestic Rights in Securities Investment Business, etc. (limited to those that qualify as the rights set forth in Article 2, paragraph (2), item (v) of the Act): the number of persons listed or recorded in the register of holders of the Regulated Securities held by an Issuer of the Regulated Securities as of the time of the application or the last day of the base specified period;

and

二 外国特定有証券 申請時又は基準特定期間の末日において当該特定有証券の保管の委託を受けている金融商品取引業者又は登録金融機関（法第二条第十一項に規定する登録金融機関をいう。）の有する当該特定有証券の所有者の名簿に記載され、又は記録されている者（非居住者を除く。）の数

(ii) Foreign Regulated Securities: the number of persons (excluding Non-Residents) listed or recorded in the register of holders of the Regulated Securities held by a Financial Instruments Business Operator or Registered Financial Institution (meaning a Registered Financial Institution as prescribed in Article 2, paragraph (11) of the Act) that is entrusted with the custody of the Regulated Securities, as of the time of the application or the last day of the base specified period.

5 特定有証券に係る令第四条の二第一項において準用する令第四条第三項に規定する内閣府令で定める期間は、四年とする。

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

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

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

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

(i) if there is a register of holders of the Regulated Securities, a copy of the register of holders on the last day of the relevant Specified Period; and

二 当該特定期間に係る貸借対照表及び損益計算書（当該特定有証券が株券の性質を有するものである場合には、定時株主総会の承認を受けたもの又はこれらに準ずるものに限る。）

(ii) a balance sheet and profit and loss statement pertaining to the relevant

Specified Period (if the Regulated Securities have the nature of Share Certificates, limited to those approved at an annual shareholders meeting or those equivalent thereto).

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

(7) When the documents set forth in paragraph (2) and the items of the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached.

(有価証券報告書の提出を要しない場合)

(Cases When Submission of Annual Securities Report May Be Omitted)

第二十六条 法第二十四条第五項において準用する同条第三項に規定する内閣府令で定める場合は、同条第五項において準用する同条第一項本文の規定の適用を受けない者の発行する特定有価証券が同項第三号に掲げる有価証券に該当することとなった場合で、次のいずれかに掲げるときとする。

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

一 その該当することとなった日がその日の属する特定期間開始の日から三月（外国特定有価証券の場合は六月、令第三条の四により関東財務局長の承認を受けた場合には当該承認を受けた期間）を経過しているとき。

(i) when the day on which the Securities have come to qualify as the Securities set forth in Article 24, paragraph (1), item (iii) is the day on which three months (in cases of Foreign Regulated Securities, six months and if approval from the Director-General of the Kanto Local Finance Bureau has been obtained pursuant to Article 3-4 of the Order, the approved period) have elapsed from the day of commencement of the Specified Period which includes the aforementioned day;

二 当該特定有価証券がその募集又は売出しにつき法第四条第一項本文、第二項本文又は第三項本文の規定の適用を受けることにより、法第五条第五項において準用する同条第一項の規定により提出された有価証券届出書に、当該有価証券届出書が提出された日の属する特定期間の直前特定期間に係る財務諸表（財務諸表等規則第一条第一項に規定する財務諸表をいう。以下同じ。）又は財務書類（財務諸表等規則第一条第一項に規定する財務書類のうち外国特定有価証券の発行者が提出するものをいう。以下同じ。）が掲げられているとき。

(ii) when Financial Statements (meaning financial statements as prescribed in Article 1, paragraph (1) of the Regulation on Financial Statements; the same

applies hereinafter) or Financial Documents (meaning financial documents as prescribed in Article 1, paragraph (1) of the Regulation on Financial Statements, etc. that are submitted by an Issuer of Foreign Regulated Securities; the same applies hereinafter) pertaining to a Specified Period immediately preceding the Specified Period which includes the day on which a Securities Registration Statement submitted pursuant to Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article was submitted are set forth in the Securities Registration Statement by applying the provisions of the main clause of Article 4, paragraph (1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article with regard to the Public Offering or Secondary Distribution of the Regulated Securities; or

三 当該特定有価証券がその募集又は売出しにつき法第四条第一項本文、第二項本文又は第三項本文の規定の適用を受けることにより、法第五条第五項において準用する同条第一項の規定により提出された有価証券届出書に、財務諸表及び財務書類が掲げられていないとき。

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

(有価証券の所有者数の算定方法)

(Methods of Calculating the Number of Holders of Securities)

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

Article 26-2 The matters necessary for calculation of the number of securities holders specified by Cabinet Office Order, referred to in Article 24, paragraph (4) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article, are to be calculated on the basis of the number of persons listed or recorded in a register of the holders of Regulated Securities for each of the Regulated Securities which have the same matters specified in each of the following items according to the category of securities set forth in each respective item are the same:

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

(i) the rights set forth in Article 2, paragraph (2), item (i) of the Act: the trust

property, contents of the beneficiary claims pertaining to the relevant rights and the due date thereof;

二 法第二条第二項第三号に掲げる権利 社員権の内容

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

三 法第二条第二項第五号に掲げる権利 出資者の権利の内容

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

(有価証券報告書の添付書類)

(Documents Attached to Annual Securities Report)

第二十七条 特定有価証券の発行者が有価証券報告書に添付すべき書類として法第二十四条第六項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類（以下この項において「定款等」という。）とする。ただし、定款等について、当該有価証券報告書に記載されたもの又は当該有価証券報告書提出前五年以内に当該有価証券報告書に係る特定有価証券と同一の種類の特有価証券について提出された有価証券報告書に添付して提出されたもの（以下この項において「前添付書類」という。）がある場合には、定款等と前添付書類とで異なる内容の部分とする。

Article 27 (1) The documents specified by Cabinet Office Order as documents that an Issuer of Regulated Securities should attach to Annual Securities Reports, referred to in Article 24, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the documents specified in each of the following items according to the category of the Issuer of securities set forth in each respective item (hereinafter referred to as "Articles of Incorporation, etc." in this paragraph); provided, however, that, if the Articles of Incorporation, etc. are included in the Annual Securities Report or are submitted as an attachment to an Annual Securities Report that has been submitted for the same class of Regulated Securities as the Regulated Securities pertaining to the Annual Securities Report within five years before the submission of the Annual Securities Report (hereinafter referred to as "previously-attached documents" in this paragraph), these are the portion of the information in which the Articles of Incorporation, etc. differ from the previously-attached documents:

一 内国投資信託証券の発行者 次に掲げる書類

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

イ 定款、約款又は規約（当該有価証券報告書が有価証券届出書と同時に提出される場合（法第五条第十一项の規定により募集事項等記載書面が有価証券報告書と併せて提出される場合を除く。次号イ、第七号及び第八号イにおいて同じ。）のものを除く。）

(a) the articles of incorporation, general conditions or bylaws (excluding



those if the Annual Securities Report is submitted at the same time as the submission of a Securities Registration Statement (excluding if Documents Containing Matters Related to Public Offering, etc. are submitted along with an Annual Securities Report pursuant to the provisions of Article 5, paragraph (11) of the Act; the same applies in (a) of the following item, item (vii), and item (viii), (a)); and

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

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

## 二 外国投資信託証券の発行者 次に掲げる書類

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

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

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

ロ 有価証券報告書に記載された当該発行者の代表者が有価証券報告書の提出に関し正当な権限を有する者であることを証する書面

(b) a document demonstrating that the representative person of the Issuer included in the Annual Securities Report is a person that has legitimate authority for the submission of an Annual Securities Report;

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

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

## ニ 前号ロに掲げる書類

(d) the documents set forth in (b) of the preceding item;

## 三 内国資産流動化証券の発行者 次に掲げる書類

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

イ 定款

(a) the articles of incorporation; and

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

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

四 外国資産流動化証券の発行者 次に掲げる書類

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

イ 定款

(a) the articles of incorporation;

ロ 第二号ロ及びハに掲げる書面

(b) the documents set forth in item (ii), (b) and (c); and

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

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

五 内国資産信託流動化受益証券の発行者 次に掲げる書類

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

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

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

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

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

六 外国資産信託流動化受益証券の発行者 次に掲げる書類

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

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

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

ロ 第四号ロ及びハに掲げる書類

(b) the documents set forth in item (iv), (b) and (c);

七 内国信託受益証券及び内国信託受益権の発行者 次に掲げる書類

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

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

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

ロ 第五号ロに掲げる書類

(b) the documents set forth in item (v), (b); and

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

(c) if the document set forth in (a) is a written trust agreement based on the general conditions for a single trust agreement, the general conditions for the trust agreement in lieu of the written trust agreement (excluding those if the Annual Securities Report is to be submitted at the same time as the submission of a Securities Registration Statement);

八 外国信託受益証券及び外国信託受益権の発行者 次に掲げる書類

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

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

(a) the documents set forth in item (vi), (a) (excluding those if the Annual Securities Report is to be submitted at the same time as the submission of

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

- イ 約款
  - (a) the general conditions; and
  - ロ 第二号ロ及びハに掲げる書面
  - (b) the documents set forth in item (ii), (b) and (c);
- 十四 内国所有証券投資事業権利等の発行者 定款、約款、規約若しくは組合契約書又はこれらに準ずる書類
  - (xiv) an Issuer of Domestic Rights in Securities Investment Business, etc.: the articles of incorporation, general conditions, bylaws, written partnership agreement, or other documents equivalent thereto;
- 十五 外国所有証券投資事業権利等の発行者 次に掲げる書類
  - (xv) an Issuer of Foreign Rights in Securities Investment Business, etc.: the following documents:
    - イ 前号に定める書類
      - (a) the documents specified in the preceding item; and
      - ロ 第二号ロ及びハに掲げる書面
      - (b) the documents set forth in item (ii), (b) and (c);
- 十六 特定所有証券信託受益証券の発行者 次に掲げる書類
  - (xvi) an Issuer of Beneficiary Certificates of Regulated Securities in Trust: the following documents:
    - イ 当該特定所有証券信託受益証券に係る受託所有証券につき、第一号から第十三号までに掲げる特定所有証券の区分に応じ当該各号に定める書類
      - (a) with regard to Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust, the documents specified in each of item (i) through item (xiii) according to the category of Regulated Securities set forth in each respective item; and
      - ロ 当該特定所有証券信託受益証券の発行に関して締結された信託契約その他主要な契約の契約書の写し
      - (b) a copy of a written contract of the trust agreement or other major contracts concluded concerning the issuance of the Beneficiary Certificates of Regulated Securities in Trust; and
- 十七 特定預託証券の発行者 次に掲げる書類
  - (xvii) an Issuer of Specified Depository Receipts: the following documents:
    - イ 当該特定預託証券に表示される権利に係る特定所有証券につき、第一号から第十三号までに掲げる特定所有証券の区分に応じ当該各号に定める書類
      - (a) with regard to Regulated Securities pertaining to the rights indicated in the relevant Specified Depository Receipts, the documents specified in each of item (i) through item (xiii) according to the category of Regulated Securities set forth in each respective item; and
      - ロ 当該特定預託証券の発行に関して締結された預託契約その他主要な契約の契約書の写し
      - (b) a copy of a written contract of the depository contract or other major

contracts concluded concerning the issuance of the relevant Specified Depository Receipts.

2 前項各号に定める書類が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。

(2) When the documents specified in the items of the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached.

(外国会社報告書の提出要件)

(Requirements for Submission of Foreign Company Reports)

第二十七条の二 特定有価証券に係る法第二十四条第八項に規定する内閣府令で定める場合は、報告書提出外国会社（同項に規定する報告書提出外国会社又は報告書提出外国者をいう。以下同じ。）が有価証券報告書等（同項に規定する有価証券報告書等をいう。）に代えて外国会社報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 27-2 The cases specified by Cabinet Office Order, referred to in Article 24, paragraph (8) of the Act, which pertain to Regulated Securities, are the cases when the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Report in lieu of an Annual Securities Report, etc. (meaning an Annual Securities Report, etc. as prescribed in that paragraph) by a Reporting Foreign Company (meaning a Reporting Foreign Company and a Reporting Foreign Person as prescribed in that paragraph; the same applies hereinafter) as a submission that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(外国会社報告書の提出等)

(Submission of Foreign Company Reports)

第二十七条の三 法第二十四条第八項の規定により外国会社報告書を提出しようとする報告書提出外国会社は、外国会社報告書及びその補足書類（同条第九項（法第二十七条において準用する場合を含む。以下この条及び第二十七条の九第二項において同じ。）に規定する補足書類をいう。第二十七条の九第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 27-3 (1) A Reporting Foreign Company that intends to submit a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act must submit three copies of the Foreign Company Report and the Supplementary Documents (meaning Supplementary Documents as prescribed in Article 24, paragraph (9) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article and Article 27-9, paragraph (2))); the same applies in Article 27-9, paragraph (2), item (i) to the Director-General of the Kanto Local Finance Bureau.

2 第九条第一項の規定は、報告書提出外国会社が法第二十四条第八項の規定により外国会社報告書を提出する場合について準用する。

(2) The provisions of Article 9, paragraph (1) apply mutatis mutandis pursuant if a Reporting Foreign Company submits a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act.

3 法第二十四条第九項に規定する外国会社報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、次の各号に掲げる様式の区分に応じ、当該各号に定める事項とする。

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

一 第七号の様式 次に掲げる項目に記載すべき事項に相当する事項

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

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

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

ロ 「第一部 ファンド情報」の「第1 ファンドの状況」の「2 投資方針」

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

ハ 「第一部 ファンド情報」の「第1 ファンドの状況」の「3 投資リスク」

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

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

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

ホ 「第一部 ファンド情報」の「第1 ファンドの状況」の「5 運用状況」(「(4) 販売及び買戻しの実績」を除く。)

(e) "5. Investment Status" (excluding "(4) Record of Sale and Buy-back") in "Section 1. Status of Fund" of "Part I. Fund Information";

二 第八号様式 次に掲げる項目に記載すべき事項に相当する事項

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

イ 「第一部 ファンド情報」の「第1 ファンドの状況」の「1 外国投資法人の概況」の「(1) 主要な経営指標等の推移」及び「(3) 外国投資法人の仕組み」

(a) "(1) Transition of Major Management Indicators, etc." and "(3) Structure

- of Foreign Investment Corporation" from "1. Overview of Foreign Investment Corporation" in "Section 1. Status of Fund" of "Part I. Fund Information";
- ロ 「第一部 ファンド情報」の「第1 ファンドの状況」の「2 投資方針」
- (b) "2. Investment Policy" in "Section 1. Status of Fund" of "Part I. Fund Information";
- ハ 「第一部 ファンド情報」の「第1 ファンドの状況」の「3 投資リスク」
- (c) "3. Investment Risks" in "Section 1. Status of Fund" of "Part I. Fund Information"; and
- ニ 「第一部 ファンド情報」の「第1 ファンドの状況」の「4 手数料等及び税金」
- (d) "4. Fees, etc. and Taxes" in "Section 1. Status of Fund" of "Part I. Fund Information";
- 三 第八号の三様式 次に掲げる項目に記載すべき事項に相当する事項
- (iii) Form 8-3: the matters equivalent to the matters to be included in the following items:
- イ 「第1 管理資産の状況」の「1 概況」の「(1) 管理資産の流動化の形態及び基本的仕組み等」
- (a) "(1) Form and Fundamental Structure, etc. of Securitization of Assets Under Management" from "1. Overview" in "Section 1. Positions of Collateralized Assets";
- ロ 「第1 管理資産の状況」の「2 管理資産を構成する資産の概要」
- (b) "2. Outline of Assets Constituting the Collateralized Assets" in "Section 1. Positions of Collateralized Assets";
- ハ 「第1 管理資産の状況」の「3 管理及び運営の仕組み」の「(1) 資産管理等の概要」の「○2 管理報酬等」
- (c) "(ii) Management Fee, etc." under "(1) Outline of Collateralized Assets, etc." from "3. Structures of Management and Operation" in "Section 1. Positions of Collateralized Assets";
- ニ 「第1 管理資産の状況」の「4 証券所有者の権利行使等」の「(3) 課税上の取扱い」
- (d) "(3) Tax Treatment" from "4. Exercise of Rights, etc. by Securities Holders" in "Section 1. Positions of Collateralized Assets";
- ホ 「第1 管理資産の状況」の「6 投資リスク」
- (e) "6. Investment Risks" in "Section 1. Positions of Collateralized Assets"; and
- ヘ 「第2 管理資産の経理状況」の「1 主な資産の内容」、「2 主な損益の内容」及び「3 収入金（又は損失金）の処理」
- (f) "1. Contents of Principal Assets", "2. Lists of Principal Profits and Losses" and "3. Accounting Treatment for Revenue or Losses" in "Section 1. Accounting Status of Collateralized Assets";



四 第八号の五様式 次に掲げる項目に記載すべき事項に相当する事項

(iv) Form 8-5: the matters equivalent to the matters to be included in the following items:

イ 「第1 特定信託財産の状況」の「2 特定信託財産を構成する資産の概要」

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

ロ 「第1 特定信託財産の状況」の「3 特定信託財産の流動化の仕組み」の「(1) 特定信託財産の流動化の概要」

(b) "(1) Outline of Securitization of Specified Trust Property" from "3. Structure of Securitization of Specified Trust Property" in "Section 1. Status of Specified Trust Properties";

ハ 「第1 特定信託財産の状況」の「5 投資リスク」

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

ニ 「第1 特定信託財産の状況」の「6 特定信託財産の経理状況」の「(1) 貸借対照表」、「(2) 損益計算書」及び「(3) 利益処分計算書（又は損失処理計算書）」

(d) "(1) Balance Sheet", "(2) Profit and Loss Statement" and "(3) Statement of Appropriation or Disposition of Retained Earnings or Losses" from "6. Accounting Status of the Specified Trust Property" in "Section 1. Status of Specified Trust Property"; and

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

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

五 第九号の二様式 次に掲げる項目に記載すべき事項に相当する事項

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

イ 「第1 信託財産の状況」の「2 信託財産を構成する資産の概要」

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

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

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

ハ 「第1 信託財産の状況」の「5 投資リスク」

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

ニ 「第1 信託財産の状況」の「6 信託財産の経理状況」

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

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

(e) "(2) Tax Treatment" from "7. Matters concerning Securities Holders" in

"Section 1. Status of Trust Property";

六 第九号の四様式 次に掲げる項目に記載すべき事項に相当する事項

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

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

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

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

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

ハ 「第一部 原資産情報」の「第3 リスク情報」

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

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

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

七 第九号の六様式 次に掲げる項目に記載すべき事項に相当する事項

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

イ 「第1 外国組合等の状況」の「1 外国組合等の概況」の「(1) 主要な経営指標等の推移」及び「(4) 外国組合等の仕組み」

(a) "(1) Transition of Major Management Indicators, etc." and "(4) Structure of Foreign Partnership, etc." from "1. Overview of Foreign Partnership, etc." in "Section 1. Status of Foreign Partnership, etc.";

ロ 「第1 外国組合等の状況」の「2 投資方針」

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

ハ 「第1 外国組合等の状況」の「3 投資リスク」

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

ニ 「第1 外国組合等の状況」の「4 手数料等及び税金」

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

4 法第二十四条第九項に規定する外国会社報告書に記載されていない事項のうち公益

又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、前項各号に掲げる様式による有価証券報告書に記載すべき事項であって、当該外国会社報告書に記載されていない事項（次項第一号において「不記載事項」という。）のうち、前項各号に定める事項を日本語又は英語によって記載したもの（当該事項を英語によって記載したものである場合は、当該事項の要約の日本語による翻訳文を添付すること。）とする。

(4) The matters specified by Cabinet Office Order as those necessary and appropriate for the public interest or the protection of investors, among the matters not included in the Foreign Company Report, referred to in Article 24, paragraph (9) of the Act, are, among the matters to be included in an Annual Securities Report prepared using the forms set forth in the items of the preceding paragraph and not included in the Foreign Company Report (referred to as "matters not included in a Foreign Company Report" in item (i) of the following paragraph), the matters specified in each respective item which are written in Japanese or English (if those matters are written in English, a Japanese translation of the summary thereof must be attached).

5 法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

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

一 不記載事項（第三項各号に定める事項を除く。）を日本語又は英語によって記載したもの

(i) a document in which matters not included in a Foreign Company Report (excluding the matters specified in the items of paragraph (3)) are written in Japanese or English;

二 第三項各号に掲げる様式による有価証券報告書に記載すべき事項と当該事項に相当する外国会社報告書の記載事項との対照表

(ii) a comparative table of matters to be included in an Annual Securities Report prepared using the form set forth in the items of paragraph (3) and those that correspond to those matters included in a Foreign Company Report;

三 当該外国会社報告書に記載された報告書提出外国会社の代表者が当該外国会社報告書の提出に関し正当な権限を有する者であることを証する書面

(iii) a document demonstrating that the representative person of the Reporting Foreign Company included in the Foreign Company Report is a person that has legitimate authority to submit the Foreign Company Report;

四 当該報告書提出外国会社が、本邦内に住所を有する者に、当該外国会社報告書の提出に関する一切の行為につき当該報告書提出外国会社を代理する権限を付与したことを証する書面

(iv) a document demonstrating that the Reporting Foreign Company has granted a person that has an address in Japan the authority to represent the

Reporting Foreign Company for all acts concerning the submission of the relevant Foreign Company Report; and

五 第七号の二の様式により作成した書面

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

6 前項第三号及び第四号に掲げる書面が日本語又は英語によって記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

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

(外国会社報告書の提出期限の承認の手続等)

(Procedures for Approval of Due Date for Submission of Foreign Company Report)

第二十七条の四 法第二十四条第八項の規定により外国会社報告書を提出しようとする報告書提出外国会社が令第四条の二の二ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

Article 27-4 (1) If a Reporting Foreign Company that intends to submit a Foreign Company Report pursuant to the provisions of Article 24, paragraph (8) of the Act intends to obtain the approval prescribed in the proviso to Article 4-2-2 of the Order, the company must submit a written application for approval including the following matters to the Director-General of the Kanto Local Finance Bureau:

一 当該外国会社報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the company intends to obtain the approval for the submission of the Foreign Company Report;

二 当該外国会社報告書に係る特定期間終了の日

(ii) the day on which the Specified Period pertaining to the Foreign Company Report ends;

三 当該外国会社報告書の提出に関して当該承認を必要とする理由となる当該報告書提出外国会社の本国の法令又は慣行その他やむを得ない理由に関する事項

(iii) the matters concerning the laws and regulations or practices of the state of the Reporting Foreign Company or any other inevitable grounds that are the grounds for requiring the approval for the submission of the Foreign Company Report; and

四 前号に規定する理由が本国の法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び前号に規定する理由について消滅又は変更があった場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) in cases other than if the grounds specified in the preceding item are the laws and regulations or practices of the state, the method for immediately letting a large number of persons know when the approval under paragraph

- (4) is obtained or the grounds prescribed in the preceding item have been extinguished or changed.
- 2 第九条第一項の規定は、報告書提出外国会社が前項の承認申請書を提出する場合について準用する。
- (2) The provisions of Article 9, paragraph (1) apply mutatis mutandis if a Reporting Foreign Company submits the written application for approval prescribed in the preceding paragraph.
- 3 第一項の承認申請書には、次に掲げる書類を添付しなければならない。
- (3) The following documents must be attached to the written application for approval prescribed in paragraph (1):
- 一 定款、約款、規約、信託契約書若しくは組合契約書又はこれらに準ずる書類
- (i) the articles of incorporation, general conditions, bylaws, a written trust agreement or a written partnership agreement, or other documents equivalent thereto;
- 二 当該承認申請書に記載された報告書提出外国会社の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面
- (ii) a document demonstrating that the representative person of the Reporting Foreign Company included in the written application for approval is a person that has legitimate authority for the submission of the written application for approval;
- 三 当該報告書提出外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき当該報告書提出外国会社を代理する権限を付与したことを証する書面
- (iii) a document demonstrating that the Reporting Foreign Company has granted a person that has an address in Japan the authority to represent the Reporting Foreign Company for any acts concerning submission of the written application for approval;
- 四 第一項第三号に規定する理由が本国の法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文
- (iv) if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a legal written opinion by legal experts stating that the matters concerning the laws and regulations or practices included in the written application for approval are true and accurate, as well as the relevant provisions of the relevant laws and regulations set forth in the legal written opinion; and
- 五 第一項第三号に規定する理由が本国の法令又は慣行である場合以外の場合には、当該理由を証する書面
- (v) in cases other than if the grounds prescribed in paragraph (1), item (iii) are the acts and regulations or practices of the state, a document establishing the grounds.

4 関東財務局長は、第一項の承認の申請があった場合において、当該報告書提出外国会社が、その本国の法令又は慣行その他やむを得ない理由により、外国会社報告書を外国特定有価証券に係る特定期間経過後四月以内（当該特定期間に係る外国会社報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあった日の属する特定期間（その日が特定期間開始後四月以内（直前特定期間に係る外国会社報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前特定期間）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する特定期間の直前特定期間までの各特定期間に係る外国会社報告書について、承認をするものとする。

(4) If the application for approval set forth in paragraph (1) is filed, and the Director-General of the Kanto Local Finance Bureau finds that the Reporting Foreign Company is not able to submit a Foreign Company Report within four months after the end of the Specified Period pertaining to Foreign Regulated Securities (if the approval under paragraph (1) is obtained for the submission of a Foreign Company Report pertaining to the Specified Period, within the approved period) due to the laws and regulations or practices of the state or any other inevitable grounds, the Director-General is to approve the Foreign Company Report pertaining to each Specified Period for the period from the Specified Period which includes the day on which the application was filed (if the day is a day within four months after the commencement of the Specified Period (if the approval is obtained for the submission of a Foreign Company Report pertaining to the immediately preceding Specified Period, within the approved period), the immediately preceding Specified Period) until the Specified Period immediately preceding the Specified Period which includes the day on which the matters as prescribed in item (iii) of that paragraph pertaining to the application are extinguished or changed.

5 前項の規定による承認（第一項第三号に規定する理由が本国の法令又は慣行である場合に限る。）は、前項の報告書提出外国会社が毎特定期間経過後四月以内に次に掲げる事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同一内容である場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to if the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state) is to be provided on the condition that the Reporting Foreign Company under the preceding paragraph submits a document including the following matters to the Director-General of the Kanto Local Finance Bureau within four months after the end of every Specified Period; provided, however, that if a document including the matters set forth in item (ii) has the same information as documents which have been submitted within five years before

the submission of the aforementioned document, the submission of the document may be omitted:

一 当該特定期間中に当該承認に係る申請の理由について消滅又は変更がなかった旨

(i) that the grounds for the application pertaining to the approval during the relevant Specified Period have not been extinguished or changed; and

二 前号に掲げる事項に関する法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal written opinion by legal experts concerning the matters set forth in the preceding item, as well as the relevant provisions of the relevant laws and regulations set forth in the legal written opinion.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があった場合には、関東財務局長は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かって取り消すことができる。

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have been extinguished or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval under paragraph (4) or may revoke the approval with effect from then on.

7 第三項各号に掲げる書類及び第五項各号に掲げる事項を記載した書面が日本語又は英語によって記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

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

(報告書代替書面の提出等)

(Submission of Documents Substituting Part of Annual Securities Report)

第二十七条の四の二 法第二十四条第十四項（法第二十七条において準用する場合を含む。以下同じ。）に規定する内閣府令で定めるものは、金融商品取引業協会（認可金融商品取引業協会又は法第七十八条第二項に規定する認定金融商品取引業協会をいう。以下同じ。）の規則とする。

Article 27-4-2 (1) The rules specified by Cabinet Office Order, referred to in Article 24, paragraph (14) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), are rules of a Financial Instruments Firms Association (meaning an Authorized Financial Instruments Firms Association or a Certified Financial Instruments Firms Association as prescribed in Article 78, paragraph (2) of the Act; the same applies hereinafter).

2 法第二十四条第十四項の規定により報告書代替書面（同項に規定する報告書代替書面をいう。以下同じ。）を提出しようとする特定有価証券の発行者は、報告書代替書

面三通を作成し、同項の規定により読み替えて適用する同条第一項に規定する有価証券報告書（次項において「原有価証券報告書」という。）と併せて関東財務局長に提出しなければならない。

- (2) An Issuer of Regulated Securities that intends to submit Documents Substituting Part of an Annual Securities Report (meaning Documents Substituting Part of an Annual Securities Report as prescribed in Article 24, paragraph (14) of the Act: the same applies hereinafter) pursuant to the provisions of that paragraph must prepare three copies of Documents Substituting Part of an Annual Securities Report and must submit them, along with the Annual Securities Report prescribed in Article 24, paragraph (1) of the Act as applied following the deemed replacement of terms pursuant to the provisions of Article 24, paragraph (14) of the Act (hereinafter referred to as the "original Annual Securities Report" in the following paragraph), to the Director-General of the Kanto Local Finance Bureau.
- 3 法第二十四条第十四項の規定により報告書代替書面を提出しようとする特定有価証券の発行者が同項に規定する承認を受けようとする場合には、原有価証券報告書に係る特定期間の終了後、直ちに、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。
- (3) If an Issuer of Regulated Securities that intends to submit Documents Substituting Part of an Annual Securities Report pursuant to the provisions of Article 24, paragraph (14) of the Act intends to obtain the approval prescribed in that paragraph, the Issuer must submit a written application for approval including the following matters to the Director-General of the Kanto Local Finance Bureau immediately after the end of the Specified Period pertaining to the original Annual Securities Report:
- 一 当該原有価証券報告書に係る特定期間
    - (i) the Specified Period pertaining to the original Annual Securities Report;
  - 二 当該報告書代替書面の提出に関して当該承認を必要とする理由
    - (ii) the grounds for requiring the approval for the submission of the Documents Substituting Part of an Annual Securities Report; and
  - 三 当該報告書代替書面の作成の根拠となる法令の条項又は金融商品取引所若しくは金融商品取引業協会の規則の規定
    - (iii) the clauses of the laws and regulations or the provisions of the rules of a Financial Instruments Exchange or a Financial Instruments Firms Association that form the grounds for the preparation of the Documents Substituting Part of an Annual Securities Report.
- 4 第九条第一項の規定は、外国特定有価証券の発行者が前項に規定する承認申請書を提出する場合について準用する。
- (4) The provisions of Article 9, paragraph (1) apply mutatis mutandis if an Issuer of Foreign Regulated Securities submits the written application for approval specified in the preceding paragraph.



- 5 第三項に規定する承認申請書には、次に掲げる書類を添付しなければならない。
- (5) The following documents must be attached to the written application for approval prescribed in paragraph (3):
- 一 定款、約款、規約、信託契約書若しくは組合契約書又はこれらに準ずる書類
- (i) the articles of incorporation and general conditions, bylaws, a written trust agreement or a written partnership agreement, or other documents equivalent thereto;
- 二 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該発行者の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面
- (ii) if the person that submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a document demonstrating that the representative person of the Issuer is a person that has legitimate authority for the submission of the written application for approval;
- 三 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき当該外国特定有価証券の発行者を代理する権限を付与したことを証する書面
- (iii) if the person that submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a document demonstrating that the Issuer has granted a person that has an address in Japan the authority to represent the Issuer of Foreign Regulated Securities for any acts concerning the submission of the written application for approval;
- 四 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文
- (iv) if the person that submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a legal written opinion by legal experts stating that the matters concerning laws and regulations or practices stated in the written application for approval are true and accurate as well as the relevant provisions of the relevant laws and regulations set forth in the legal written opinion; and
- 五 前各号に掲げる書類が日本語によって記載したものでないときは、その日本語による翻訳文
- (v) when the documents set forth in the preceding items have not been written in Japanese, Japanese translations thereof.
- 6 関東財務局長は、第三項の承認の申請があった場合において、同項第三号に掲げる法令の条項又は規則の規定及びそれらの遵守の状況に照らし、公益又は投資者保護に欠けることがないものとして認めるときは、同項第一号に掲げる特定期間以後の各特定期間に係る報告書代替書面の提出について、承認をするものとする。
- (6) If the application for approval set forth in paragraph (3) is filed, and the Director-General of the Kanto Local Finance Bureau finds that it would not

impair the public interest or the protection of investors in light of the clauses of laws and regulations or the provisions of rules set forth in item (iii) of that paragraph and the status of compliance with these, the Director-General is to approve the submission of Documents Substituting Part of an Annual Securities Report pertaining to the Specified Period set forth in item (i) of that paragraph and each subsequent Specified Period.

7 関東財務局長は、前項の承認の理由が消滅したものと認めるときは、当該承認を将来に向かって取り消すことができる。

(7) If the Director-General of the Kanto Local Finance Bureau finds that the grounds for approval set forth in the preceding paragraph have been extinguished, the Director-General may revoke the approval with effect from then on.

(公告の方法)

(Method of Public Notice)

第二十七条の五 開示用電子情報処理組織による手続の特例等に関する内閣府令（平成十四年内閣府令第四十五号。以下この項において「電子手続府令」という。）第一条の規定は特定有価証券に係る法第二十四条の二第二項（法第二十七条において準用する場合を含む。以下同じ。）の規定による公告を電子公告（令第四条の二の四第一項第一号に規定する電子公告をいう。以下同じ。）により行う者について、電子手続府令第二条の規定は特定有価証券に係る法第二十四条の二第二項の規定による公告を電子公告の方法により行おうとする者について、それぞれ準用する。この場合において、電子手続府令第一条中「方式で、電子開示手続又は任意電子開示手続を文書をもって行う場合に記載すべきこととされている事項を、入力して行わなければならない。ただし、当該事項のうち押印及び署名については省略することができる」とあるのは「方式で行わなければならない」と、電子手続府令第二条第一項中「第一号様式」とあるのは「特定有価証券の内容等の開示に関する内閣府令（平成五年大蔵省令第二十二号）第二十六号様式」と、「電子開示システム届出書」とあるのは「電子公告届出書」と、「電子開示手続又は任意電子開示手続を文書をもって行う場合に」とあるのは「電子公告の対象である有価証券報告書の訂正報告書を」と、「提出しなければならない」とあるのは「提出しなければならない。ただし、既に開示用電子情報処理組織による手続の特例等に関する内閣府令第二条第一項（企業内容等の開示に関する内閣府令（昭和四十八年大蔵省令第五号）第十七条の五第一項、発行者以外の者による株券等の公開買付けの開示に関する内閣府令（平成二年大蔵省令第三十八号）第九条第一項及び発行者による上場株券等の公開買付けの開示に関する内閣府令（平成六年大蔵省令第九十五号）第三条第一項において準用する場合を含む。）の規定による届出を行っている場合は、この限りでない」と、同条第二項中「電子開示システム届出書」とあるのは「電子公告届出書」と、「電子開示手続又は任意電子開示手続」とあるのは「電子公告」と、同条第三項から第五項までの規定中「電子開示システム届出書」とあるのは「電子公告届出書」と読み替えるものとする。

Article 27-5 (1) The provisions of Article 1 of the Cabinet Office Order on Special

Provisions for Procedures by Use of Electronic Data Processing System for Disclosure (Cabinet Office Order No. 45 of 2002; hereinafter referred to as the "Order on Electronic Procedures" in this paragraph) apply mutatis mutandis to a person that gives the public notice under Article 24-2, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which pertains to Regulated Securities, by way of Electronic Public Notice (meaning the Electronic Public Notice as prescribed in Article 4-2-4, paragraph (1), item (i) of the Order; the same applies hereinafter); and the provisions of Article 2 of the Order on Electronic Procedures apply mutatis mutandis to a person that gives the public notice under Article 24-2, paragraph (2) of the Act, which pertains to Regulated Securities, by way of Electronic Public Notice. In this case, the phrase "must conduct the procedures by inputting the matters to be included in the documents if the Electronic Disclosure Procedures or the Discretionary Electronic Disclosure Procedures are carried out in writing by the method of linking the Input and Output Device (meaning the input and output device set forth in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person that conducts the Electronic Disclosure Procedures or Discretionary Electronic Public Notice and the computer under Article 27-30-2 of the Act via a telecommunications line by the input of the identification number and password through the Input and Output Device, and inputting the matters through an Input and Output Device; provided, however, that, among those matters, the seal and sign may be omitted" in Article 1 of the Order on Electronic Procedures is deemed to be replaced with "must conduct the procedures by the method of connecting the Input and Output Device (meaning the input and output device set forth in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person that conducts the Electronic Disclosure Procedures or Discretionary Electronic Public Notice and the computer under Article 27-30-2 of the Act via a telecommunications line by the input of the identification number and password through the Input and Output device, and inputting the matters through an Input and Output Device", the phrase "must submit the document prepared by using Form 1 (limited to those containing the number obtained by connecting the Input and Output Device used by the Notifier and the computer under Article 27-30-2 of the Act via a telecommunications line and inputting the matters to be stated in Form 1 and any other matters; hereinafter referred to as the 'Written Notice by Electronic Disclosure System') to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as the 'Director-General of a Local Finance Bureau, etc.')

writing" in Article 2, paragraph (1) of the Order on Electronic Procedures is deemed to be replaced with "must submit the document prepared using Form 26 of the Cabinet Office Order on Disclosure of Information on Regulated Securities (Ministry of Finance Order No. 22 of 1993) (limited to those stating the number obtained by connecting the Input and Output Device used by the Notifier and the computer under Article 27-30-2 of the Act via a telecommunications line and inputting the matters to be stated in Form 25 and any other matters; hereinafter referred to as the 'Written Notice of an Electronic Public Notice') to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as the 'Director-General of a Local Finance Bureau, etc.')

to whom the amendment report for the Annual Securities Report which is the subject of the Electronic Public Notice is to be submitted; provided, however, that this does not apply if the notification under Article 2, paragraph (1) of the Cabinet Office Order on Special Provisions for Procedures by Use of Electronic Data Processing System for Disclosure (including as applied mutatis mutandis pursuant to Article 17-5, paragraph (1) of the Cabinet Office Order on Disclosure of Corporate Affairs (Ministry of Finance Order No. 5 of 1973), Article 9, paragraph (1) of the Cabinet Office Order on Disclosure Required for Tender Offer for Share Certificates by Persons Other Than Issuers (Ministry of Finance Order No. 38 of 1990), and Article 3, paragraph (1) of the Cabinet Office Order on Disclosure Required for Tender Offer for Listed Share Certificates by Issuers (Ministry of Finance Order No. 95 of 1994)) has been already given", the term "Written Notice by Electronic Disclosure System" in Article 2, paragraph (2) of the Order on Electronic Procedures is deemed to be replaced with "Written Notice of an Electronic Public Notice", the phrase "Electronic Disclosure Procedures or Discretionary Electronic Disclosure Procedures" in that paragraph is deemed to be replaced with "Electronic Public Notice" and the term "Written Notice by Electronic Disclosure System" in paragraph (3) through paragraph (5) of that Article is deemed to be replaced with "Written Notice of an Electronic Public Notice".

2 法第二十四条の二第二項に規定する公告をする者が、令第四条の二の四第一項第二号の規定により日刊新聞紙に掲載する方法による公告をする場合には、全国において時事に関する事項を掲載する日刊新聞紙により行わなければならない。

(2) If a person that gives the public notice under Article 24-2, paragraph (2) of the Act gives does so by publication in a Daily Newspaper pursuant to the provisions of Article 4-2-4, paragraph (1), item (ii) of the Order, the publication must be made in a daily newspaper that publishes matters on current affairs nationwide.

(電子公告による公告ができない場合の承認等)

(Approval If Public Notice Cannot Be Given by Electronic Public Notice)

第二十七条の六 特定有価証券に係る法第二十四条の二第二項に規定する公告をする者が、令第四条の二の四第三項の規定による承認を得ようとする場合には、次に掲げる事項を記載した書面を当該公告に係る訂正報告書を提出すべきこととされている関東財務局長に提出しなければならない。

Article 27-6 (1) A person that gives public notice as prescribed in Article 24-2, paragraph (2) of the Act, which pertains to Regulated Securities, and that intends to obtain the approval under Article 4-2-4, paragraph (3) of the Order must submit a document including the following matters to the Director-General of the Kanto Local Finance Bureau, to whom an amendment report pertaining to the public notice is to be submitted:

一 公告をする者の商号又は名称

(i) the trade name or name of the person that gives public notice;

二 公告をする者の本店又は主たる事務所の所在地

(ii) the location of the head office or principal office of the person that gives public notice;

三 電子公告による公告をすることができない理由

(iii) the grounds for why the public notice cannot be given by way of an Electronic Public Notice; and

四 電子公告に代えて公告する方法

(iv) the method of public notice in lieu of an Electronic Public Notice.

2 特定有価証券に係る令第四条の二の四第三項に規定する内閣府令で定める方法は、次に掲げるものとする。

(2) The means specified by Cabinet Office Order, referred to in Article 4-2-4, paragraph (3) of the Order, which pertain to Regulated Securities, are as follows:

一 全国において時事に関する事項を掲載する日刊新聞紙に掲載する方法

(i) the method of publication in a Daily Newspaper that publishes matters on current affairs nationwide; or

二 金融庁長官が指定する方法

(ii) the method specified by the Commissioner of the Financial Services Agency.

(公告の中断の内容の公告)

(Public Notice on Details of Interruption of Public Notice)

第二十七条の七 特定有価証券に係る法第二十四条の二第二項に規定する公告をする者が、令第四条の二の四第四項第三号の規定により公告の中断の内容の公告をする場合には、中断が生じた当該公告に付して次に掲げる事項を公告するものとする。

Article 27-7 If a person that gives public notice prescribed in Article 24-2, paragraph (2) of the Act, which pertains to Regulated Securities, gives public notice on the details of an interruption of public notice pursuant to the provisions of Article 4-2-4, paragraph (4), item (iii) of the Order, public notice

of the following matters are to be given by appending those matters to the public notice in which the interruption occurred:

一 公告の中断の期間

(i) the period of the interruption of the public notice; and

二 公告の中断の原因

(ii) the cause of the interruption of the public notice.

(外国会社訂正報告書の提出要件)

(Requirements for Submitting Foreign Company Amendment Report)

第二十七条の八 法第二十四条の二第四項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第二十四条第八項に規定する内閣府令で定める場合は、報告書提出外国会社が訂正報告書に代えて外国において開示が行われている当該訂正報告書に類する書類であって英語で記載されたもの（次条第一項において「外国会社訂正報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

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

(外国会社訂正報告書の提出等)

(Submission of a Foreign Company Amendment Report)

第二十七条の九 第二十七条の三（第五項第三号及び第四号を除く。）の規定は、報告書提出外国会社が外国会社訂正報告書を提出する場合について準用する。

Article 27-9 (1) The provisions of Article 27-3 (excluding paragraph (5), items (iii) and (iv)) apply mutatis mutandis if a Reporting Foreign Company submits a Foreign Company Amendment Report.

2 法第二十四条の二第四項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によって記載したものとする。

(2) The other documents specified by Cabinet Office Order, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act, are the documents including the following

matters written in Japanese:

- 一 訂正の対象となる外国会社報告書及びその補足書類の提出日  
(i) the submission date of a Foreign Company Report that is subject to the amendment and the Supplementary Documents thereto;
- 二 訂正の理由  
(ii) the reason for the amendment; and
- 三 訂正の箇所及び訂正の内容  
(iii) the parts to be amended and the contents of the amendment.

(半期報告書の記載内容等)

**(Information to Be Included in Semiannual Securities Report)**

第二十八条 法第二十四条の五第三項において準用する同条第一項の規定により半期報告書を提出すべき特定有価証券の発行者は、次の各号に掲げる特定有価証券の区分に応じ、当該各号に定める様式により半期報告書三通（当該特定有価証券が資産信託流動化受益証券である場合において、原委託者管轄財務局等が受託者管轄財務局等と異なるときは当該異なる原委託者管轄財務局等の数に三を加えた通数）を作成し、関東財務局長に提出しなければならない。

Article 28 (1) An Issuer of Regulated Securities that is to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (3) of that Article must prepare three copies of Semiannual Securities Reports (if the Regulated Securities are Beneficiary Certificates Backed by Assets in Trust, and the Competent Local Finance Bureau, etc. for the Originator is different from the Competent Local Finance Bureau, etc. for the Trustee, the number of copies is the number obtained by adding three to the number of the different Competent Local Finance Bureaus, etc. for the Originators) using the form specified in each of the following items according to the category of Regulated Securities set forth in each respective item and must submit them to the Director-General of the Kanto Local Finance Bureau:

- 一 内国投資信託受益証券 第十号様式  
(i) Domestic Investment Trust Beneficiary Certificates: Form 10;
- 二 外国投資信託受益証券 第十号の二様式  
(ii) Foreign Investment Trust Beneficiary Certificates: Form 10-2;
- 三 内国投資証券 第十号の三様式  
(iii) Domestic Investment Securities: Form 10-3;
- 四 外国投資証券 第十一号様式  
(iv) Foreign Investment Securities: Form 11;
- 五 内国資産流動化証券 第十一号の二様式  
(v) Domestic Asset Backed Securities: Form 11-2;
- 六 外国資産流動化証券 第十一号の三様式  
(vi) Foreign Asset Backed Securities: Form 11-3;

- 七 内国資産信託流動化受益証券 第十一号の四様式  
(vii) Domestic Beneficiary Certificates Backed by Assets in Trust: Form 11-4;
- 八 外国資産信託流動化受益証券 第十一号の五様式  
(viii) Foreign Beneficiary Certificates Backed by Assets in Trust: Form 11-5;
- 九 内国信託受益証券、内国信託社債券及び内国信託受益権 第十二号様式  
(ix) Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, and Domestic Trust Beneficial Interests: Form 12;
- 十 外国信託受益証券、外国信託社債券、外国信託受益権及び外国貸付債権信託受益証券 第十二号の二様式  
(x) Foreign Trust Beneficiary Certificates, Foreign Trust Corporate Bond Certificates, Foreign Trust Beneficial Interests, and Foreign Loan Trust Beneficiary Certificates: Form 12-2;
- 十一 内国抵当証券 第十二号の三様式  
(xi) Domestic Mortgage Securities: Form 12-3;
- 十二 外国抵当証券 第十二号の四様式  
(xii) Foreign Mortgage Securities: Form 12-4;
- 十三 内国有価証券投資事業権利等 第十二号の五様式  
(xiii) Domestic Rights in Securities Investment Business, etc.: Form 12-5;
- 十四 外国有価証券投資事業権利等 第十二号の六様式  
(xiv) Foreign Rights in Securities Investment Business, etc.: Form 12-6;
- 十五 特定有価証券信託受益証券 当該特定有価証券信託受益証券に係る受託有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める様式  
(xv) Beneficiary Certificates of Regulated Securities in Trust: the forms specified in each of item (i) through item (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Regulated Securities in Trust; and
- 十六 特定預託証券 当該特定預託証券に表示される権利に係る特定有価証券につき、第一号から第十二号までに掲げる特定有価証券の区分に応じ当該各号に定める様式  
(xvi) Specified Depository Receipts: the forms specified in each of item (i) through item (xii) according to the category of Regulated Securities set forth in each respective item with regard to the Regulated Securities pertaining to the rights indicated on the relevant Specified Depository Receipts.
- 2 第九条第一項の規定は、外国特定有価証券の発行者が法第二十四条の五第三項において準用する同条第一項に規定する半期報告書を提出する場合について準用する。  
(2) The provisions of Article 9, paragraph (1) apply mutatis mutandis if an Issuer of Foreign Regulated Securities submits a Semiannual Securities Report as prescribed in Article 24-5, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (3) of that Article.
- 3 外国特定有価証券の発行者が提出する半期報告書には、次に掲げる書類を添付しな



なければならない。この場合において、当該書類が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。ただし、当該書類が当該半期報告書提出前五年以内に当該半期報告書に係る特定有価証券と同一の種類の特定有価証券について提出された半期報告書に添付されたものと同一内容である場合には、これを除く。

- (3) The following documents must be attached to the Semiannual Securities Report that is to be submitted by an Issuer of Foreign Regulated Securities. In this case, if those documents have not been written in Japanese, Japanese translations thereof must be attached; provided, however, that if those documents have the same information as documents attached to a Semiannual Securities Report which was submitted for Regulated Securities that are of the same class of Regulated Securities pertaining to the Semiannual Securities Report within five years prior to the submission of the Semiannual Securities Report, that document is excluded:
- 一 半期報告書に記載された当該発行者の代表者が当該半期報告書の提出に関し正当な権限を有する者であることを証する書面
  - (i) a document demonstrating that the representative person of the Issuer listed in a Semiannual Securities Report is a person that has legitimate authority for the submission of the Semiannual Securities Report; and
  - 二 当該発行者が、本邦内に住所を有する者に、半期報告書の提出に関する一切の行為につき当該発行者を代理する権限を付与したことを証する書面
  - (ii) a document demonstrating that the Issuer has granted a person that has an address in Japan the authority to represent the Issuer for any acts concerning the submission of the Semiannual Securities Report.
- 4 第一項の規定により半期報告書を提出する場合において、当該有価証券が信託受益証券又は信託受益権の発行者であるときは、同項中「資産信託流動化受益証券」とあるのは「信託受益証券又は信託受益権」と、「原委託者管轄財務局等」とあるのは「当初委託者管轄財務局等」と読み替えて、同項の規定を適用する。
- (4) In cases of submitting a Semiannual Securities Report pursuant to the provisions of paragraph (1), if the securities are Issuers of Trust Beneficiary Certificates or Trust Beneficial Interests, the phrases "Beneficiary Certificates Backed by Assets in Trust" and "Competent Local Finance Bureau, etc. for the Originator" in that paragraph are deemed to be replaced with "Trust Beneficiary Certificates or Trust Beneficial Interests" and "Competent Local Finance Bureau, etc. for the Initial Settlor" respectively and the provisions of that paragraph apply.

(外国会社半期報告書の提出要件)

(Requirements for Submission of Foreign Company Semiannual Securities Report)

第二十八条の二 特定有価証券に係る法第二十四条の五第七項に規定する内閣府令で定

める場合は、報告書提出外国会社が半期報告書に代えて外国会社半期報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 28-2 The cases specified by Cabinet Office Order, referred to in Article 24-5, paragraph (7) of the Act, which pertain to Regulated Securities, are the cases when the Commissioner of the Financial Services Agency approves the submission of a Foreign Company Semiannual Securities Report in lieu of a Semiannual Securities Report by a Reporting Foreign Company as a submission that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation method.

(外国会社半期報告書の提出等)

(Submission of a Foreign Company Semiannual Securities Report)

第二十八条の三 法第二十四条の五第七項の規定により外国会社半期報告書を提出しようとする報告書提出外国会社は、外国会社半期報告書及びその補足書類（同条第八項（法第二十七条において準用する場合を含む。以下この条及び第二十八条の五第二項において同じ。）に規定する補足書類をいう。第二十八条の五第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 28-3 (1) A Reporting Foreign Company that intends to submit a Foreign Company Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (7) of the Act must submit three copies of the Foreign Company Semiannual Securities Report and the Supplementary Documents (meaning Supplementary Documents as prescribed in paragraph (8) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article and Article 28-5, paragraph (2)); the same applies in Article 28-5, paragraph (2), item (i) thereof to the Director-General of the Kanto Local Finance Bureau.

2 第九条第一項の規定は、報告書提出外国会社が法第二十四条の五第七項の規定により外国会社半期報告書を提出する場合について準用する。

(2) The provisions of Article 9, paragraph (1) apply mutatis mutandis pursuant to cases when a Reporting Foreign Company submits a Foreign Company Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (7) of the Act.

3 法第二十四条の五第八項に規定する外国会社半期報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、次の各号に掲げる様式の区分に応じ、当該各号に定める項目に記載すべき事項に相当する事項とする。

(3) The matters specified by Cabinet Office Order as those necessary and appropriate for the public interest or the protection of investors among the matters included in the Foreign Company Semiannual Securities Report, referred to in Article 24-5, paragraph (8) of the Act, are the matters

corresponding to the matters to be included in the items specified in each of the following items according to the category of the form set forth in each respective item:

一 第十号の様式 「1 ファンドの運用状況」

(i) Form 10-2: "1. Investment Status of Fund";

二 第十一号様式 「1 外国投資法人の概況」の「(1) 主要な経営指標等の推移」

(ii) Form 11: "(1) Transition of Major Management Indicators, etc." from "1. Overview of Foreign Investment Corporation";

三 第十一号の三様式 「1 管理資産を構成する資産の状況」及び「2 管理資産の経理の概況」

(iii) Form 11-3: "1. Positions of Assets Constituting Collateralized Assets" and "2. Outline of Accounting of Assets Under Management";

四 第十一号の五様式 「1 特定信託財産を構成する資産の状況」及び「2 特定信託財産の経理状況」

(iv) Form 11-5: "1. Positions of Assets Constituting Specified Trust Property" and "2. Accounting Status of Specified Trust Property";

五 第十二号の様式 「1 信託財産を構成する資産の状況」、「2 投資リスク」及び「3 信託財産の経理状況」

(v) Form 12-2: "1. Positions of Assets Constituting Trust Property", "2. Investment Risks" and "3. Accounting Status of Trust Property";

六 第十二号の四様式 「第1 貸付債権の状況」、「第2 外国抵当証券の目的財産の状況」、「第3 発行者の経理状況」及び「第4 貸付債権に係る債務者の経理の概況」

(vi) Form 12-4: "Section 1. Status of Loan Claims", "Section 2. Status of Properties Subject to Foreign Mortgage Securities", "Section 3. Accounting Status of the Issuer" and "Section 4. Overview of Accounting of Debtor Relating to Loan Claims"; and

七 第十二号の六様式 「1 外国組合等の概況」の「(1) 主要な経営指標等の推移」

(vii) Form 12-6: "(1) Transition of Major Management Indicators, etc." from "1. Overview of Foreign Partnership, etc.".

4 法第二十四条の五第八項に規定する外国会社半期報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、前項各号に掲げる様式による半期報告書に記載すべき事項であって、当該外国会社半期報告書に記載されていない事項（次項第一号において「不記載事項」という。）のうち、前項に定める事項を日本語又は英語によって記載したもの（当該事項を英語によって記載したものである場合は、当該事項の要約の日本語による翻訳文を添付すること。）とする。

(4) The matters specified by Cabinet Office Order as those necessary and appropriate for the public interest or the protection of investors among the

matters not included in the Foreign Semiannual Securities, referred to in Article 24-5, paragraph (8) of the Act, are, among the matters to be included in a Semiannual Securities Report prepared using the forms set forth in the items of the preceding paragraph but which have not been included in the Foreign Company Semiannual Securities Report (referred to as "matters not included in a Foreign Company Semiannual Securities Report" in item (i) of the following paragraph), the matters stating the matters to be stated in each respective item in Japanese or English (if those matters are written in English, a Japanese translation of the summary thereof must be attached).

5 特定有価証券に係る法第二十四条の五第八項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(5) The other documents specified by Cabinet Office Order, referred to in Article 24-5, paragraph (8) of the Act, which pertain to Regulated Securities, are as follows:

一 不記載事項（第三項に定める事項を除く。）を日本語又は英語によって記載したもの

(i) a document in which matters not included in a Foreign Company Semiannual Securities Report (excluding the matters specified in paragraph (3)) are written in Japanese or English;

二 第三項各号に掲げる様式による半期報告書に記載すべき事項と当該事項に相当する外国会社半期報告書の記載事項との対照表

(ii) a comparative table of matters to be included in a Semiannual Securities Report prepared using the form set forth in the items of paragraph (3) and those that correspond to those matters included in a Foreign Company Semiannual Securities Report;

三 外国会社半期報告書に記載された報告書提出外国会社の代表者が当該外国会社半期報告書の提出に関し正当な権限を有する者であることを証する書面

(iii) a document demonstrating that the representative person of the Reporting Foreign Company included in a Foreign Company Semiannual Securities Report is a person that has legitimate authority for the submission of the Foreign Company Semiannual Securities Report;

四 当該報告書提出外国会社が、本邦内に住所を有する者に、当該外国会社半期報告書の提出に関する一切の行為につき、当該報告書提出外国会社を代理する権限を付与したことを証する書面

(iv) a document demonstrating that the Reporting Foreign Company has granted a person that has an address in Japan the authority to represent the Reporting Foreign Company for any acts concerning the submission of the relevant Foreign Company Semiannual Securities Report; and

五 第十号の二の様式により作成した書面

(v) a document prepared using Form 10-2-2.

6 前項第三号及び第四号に掲げる書面が日本語又は英語によって記載したものでない

ときは、その日本語又は英語による翻訳文を付さなければならない。

(6) When the documents set forth in items (iii) and (iv) of the preceding paragraph have not been written in Japanese or English, Japanese or English translations thereof must be attached.

(外国会社半期訂正報告書の提出要件)

(Requirements for Submission of Foreign Company Semiannual Amendment Report)

第二十八条の四 法第二十四条の五第十二項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第二十四条の五第七項に規定する内閣府令で定める場合は、報告書提出外国会社が訂正報告書に代えて外国において開示が行われている訂正報告書に類する書類であって英語で記載されたもの（次条第一項において「外国会社半期訂正報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 28-4 The cases specified by Cabinet Office Order, referred to in Article 24-5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 24-5, paragraph (12) of the Act (including the cases when applied pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases when the Commissioner of the Financial Services Agency approves the submission of a document which is similar to the amendment report disclosed in a Foreign State and which is written in English (the document is referred to as an "Foreign Company Semiannual Amendment Report" in paragraph (1) of the following Article) in lieu of an amendment report by a Reporting Foreign Company, as a submission that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(外国会社半期訂正報告書の提出等)

(Submission of Foreign Company Semiannual Amendment Report)

第二十八条の五 第二十八条の三（第五項第三号及び第四号を除く。）の規定は、報告書提出外国会社が外国会社半期訂正報告書を提出する場合について準用する。

Article 28-5 (1) The provisions of Article 28-3 (excluding paragraph (5), items (iii) and (iv)) apply mutatis mutandis to cases where a Reporting Foreign Company submits a Foreign Company Semiannual Amendment Report.

2 法第二十四条の五第十二項において準用する同条第八項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によって記載したものとする。

(2) The other documents specified by Cabinet Office Order, referred to in Article 24-5, paragraph (8) of the Act as applied mutatis mutandis pursuant to paragraph (12) of that Article, are the documents including the following matters written in Japanese:

- 一 訂正の対象となる外国会社半期報告書及びその補足書類の提出日
  - (i) the submission date of the Foreign Company Semiannual Report that is subject to the amendment and the Supplementary Documents thereto;
- 二 訂正の理由
  - (ii) the reason for the amendment; and
- 三 訂正の箇所及び訂正の内容
  - (iii) the parts to be amended and the contents of the amendment.

(半期代替書面)

(Submission of Documents Substituting Part of Semiannual Securities Report)

第二十八条の六 法第二十四条の五第十三項（法第二十七条において準用する場合を含む。以下同じ。）に規定する内閣府令で定めるものは、金融商品取引業協会の規則とする。

Article 28-6 (1) The rules specified by Cabinet Office Order, referred to in Article 24-5, paragraph (13) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), are rules of a Financial Instruments Firms Association.

2 法第二十四条の五第十三項の規定により半期代替書面（同項に規定する半期代替書面をいう。以下同じ。）を提出しようとする特定有価証券の発行者は、半期代替書面三通を作成し、同項の規定により読み替えて適用する同条第一項に規定する半期報告書（次項において「原半期報告書」という。）と併せて関東財務局長に提出しなければならない。

(2) An Issuer of Regulated Securities that intends to submit Documents Substituting Part of a Semiannual Securities Report (meaning Documents Substituting Part of a Semiannual Securities Report as prescribed in Article 24-5, paragraph (13) of the Act; the same applies hereinafter) pursuant to the provisions of that paragraph must prepare three copies of the Documents Substituting Part of a Semiannual Securities Report and must submit them, along with the Semiannual Securities Report prescribed in Article 24-5, paragraph (1) of the Act as applied following the deemed replacement of terms pursuant to the provisions of Article 24-5, paragraph (13) of the Act (hereinafter referred to as "Original Semiannual Securities Report" in the following paragraph), to the Director-General of the Kanto Local Finance Bureau.

3 法第二十四条の五第十三項の規定により半期代替書面を提出しようとする特定有価証券の発行者が同項に規定する承認を受けようとする場合には、原半期報告書に係る特定期間開始後六月を経過する日以後、直ちに、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

(3) If an Issuer of Regulated Securities that intends to submit Documents Substituting Part of a Semiannual Securities Report pursuant to the provisions of Article 24-5, paragraph (13) of the Act, intends to obtain the approval

prescribed in that paragraph, the Issuer must submit a written application for approval including the following matters to the Director-General of the Kanto Local Finance Bureau immediately on or after the day on which six months have elapsed from the commencement of the Specified Period pertaining to Original Semiannual Securities Report:

一 当該原半期報告書に係る特定期間

(i) the Specified Period pertaining to the Original Semiannual Securities Report;

二 当該半期代替書面の提出に関して当該承認を必要とする理由

(ii) the grounds for requiring the approval for the submission of the Documents Substituting Part of a Semiannual Securities Report; and

三 当該半期代替書面の作成の根拠となる法令の条項又は金融商品取引所若しくは金融商品取引業協会の規則の規定

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

4 第九条第一項の規定は、外国特定有価証券の発行者が前項に規定する承認申請書を提出する場合について準用する。

(4) The provisions of Article 9, paragraph (1) apply mutatis mutandis if an Issuer of Foreign Regulated Securities submits the written application for approval specified in the preceding paragraph.

5 第三項に規定する承認申請書には、次に掲げる書類を添付しなければならない。

(5) The following documents must be attached to the written application for approval prescribed in paragraph (3):

一 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該発行者の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(i) if the person that submits the written application for approval is an Issuer of Foreign Regulated Securities, a document demonstrating that the representative person of the Issuer is a person that has legitimate authority for the submission of the written application for approval;

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

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

三 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該承認

申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文  
(iii) if the person that submits the written application for approval is an Issuer of Foreign Regulated Securities, a legal written opinion by legal experts stating that the matters concerning laws and regulations or practices included in the written application for approval are true and accurate, as well as the relevant provisions of the relevant laws and regulations set forth in the legal written opinion; and

四 前各号に掲げる書類が日本語によって記載したものでないときは、その日本語による翻訳文

(iv) when the documents set forth in the preceding items have not been written in Japanese, Japanese translations thereof.

6 関東財務局長は、第三項の承認の申請があった場合において、同項第三号に掲げる法令の条項又は規則の規定及びそれらの遵守の状況に照らし、公益又は投資者保護に欠けることがないものとして認めるときは、同項第一号に掲げる特定期間以後の各特定期間に係る半期代替書面の提出について、承認をするものとする。

(6) If the application for approval set forth in paragraph (3) is filed, and the Director-General of the Kanto Local Finance Bureau finds that it would not impair the public interest or the protection of investors in light of the clauses of laws and regulations or the provisions of rules set forth in item (iii) of that paragraph and the status of compliance with these, the Director-General is to approve the submission of Documents Substituting Part of a Semiannual Securities Report pertaining to the Specified Period set forth in item (i) of that paragraph and each subsequent Specified Period.

7 関東財務局長は、前項の承認の理由が消滅したものと認めるときは、当該承認を将来に向かって取り消すことができる。

(7) If the Director-General of the Kanto Local Finance Bureau finds that the grounds for approval set forth in the preceding paragraph have been extinguished, the Director-General may revoke the approval with effect from then on.

(臨時報告書の記載内容等)

**(Information to Be Included in Extraordinary Report)**

第二十九条 特定有価証券に係る法第二十四条の五第四項に規定する内閣府令で定める場合は、次項各号に掲げる場合（同項第十号又は第十三号に掲げる場合にあっては、第二十三条第二号に掲げる特定有価証券の発行者が、当該発行者が加入している金融商品取引業協会の規則の定めるところにより、当該金融商品取引業協会の使用に係る電子計算機に備えられたファイルに記録された事項を電気通信回線を通じて閲覧に供する方法により、当該特定有価証券に係るファンド等の名称及び次項第十号又は第十三号に掲げる事項を公表したときを除く。）とする。

Article 29 (1) The cases specified by Cabinet Office Order, referred to in Article



24-5, paragraph (4) of the Act, which pertain to Regulated Securities, are the cases set forth in the items of the following paragraph (in cases set forth in item (x) or item (xiii) of that paragraph, excluding cases when the Issuer of Regulated Securities set forth in Article 23, item (ii), pursuant to the rules of the Financial Instruments Firms Association to which the Issuer belongs as a member, makes the name of the Fund, etc. and the matters set forth in item (x) or (xiii) of the following paragraph public, which pertain to the Regulated Securities, by making the matters that are recorded in a file stored on the computer used by the Financial Instruments Firms Association available for inspection via a telecommunications line).

2 法第二十四条の五第四項の規定により臨時報告書を提出すべき特定有価証券の発行者は、次の各号に掲げる場合の区分に応じ、当該各号に定める事項を記載した臨時報告書三通（当該特定有価証券が資産信託流動化受益証券である場合において、原委託者管轄財務局等が受託者管轄財務局等と異なるときは当該異なる原委託者管轄財務局等の数に三を加えた通数）を作成し、関東財務局長に提出しなければならない。

(2) An Issuer of Regulated Securities, that is to submit an Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (4) of the Act, must prepare three copies (if the relevant Regulated Securities are Beneficiary Certificates Backed by Assets in Trust and the Competent Local Finance Bureau, etc. for the Originator is different from the Competent Local Finance Bureau, etc. for Trustee, the number of copies obtained by adding three to the number of the different Competent Local Finance Bureau, etc. for the Originator) of the Extraordinary Report including the matters specified in each of the following items according to the category of cases set forth in each respective item, and submit them to the Director-General of the Kanto Local Finance Bureau:

一 当該発行者の発行する特定有価証券と同一の種類の特有価証券の募集（当該特定有価証券が法第二条第三項に規定する第一項有価証券である場合には、均一の条件で五十名以上の者を相手方として行うものに限る。）又は売出し（同条第四項に規定する有価証券の売出しのうち、当該特定有価証券が同条第三項に規定する第一項有価証券である場合には、均一の条件で五十名以上の者を相手方として行うものに限る。以下この号において同じ。）を本邦以外の地域において行う場合（当該募集又は売出しに係る特定有価証券と同一の種類の特有価証券の募集又は売出しが、本邦以外の地域と並行して本邦において開始された場合であって、その本邦における募集又は売出しに係る有価証券届出書又は発行登録追補書類に本邦以外の地域において開始された募集又は売出しに係る次に掲げる事項を記載したときを除く。）次に掲げる事項

(i) if a Public Offering (if the Regulated Securities are the Paragraph (1) Securities as prescribed in Article 2, paragraph (3) of the Act, limited to a Public Offering made to 50 or more persons on the same conditions) or Secondary Distribution (if the Regulated Securities are the Paragraph (1)

Securities as prescribed in paragraph (3) of that Article, limited to a Secondary Distribution of Securities prescribed in paragraph (4) of that Article that is made to 50 or more persons on the same conditions; the same applies hereinafter in this item) of Regulated Securities that are of the same class of Regulated Securities issued by the Issuer is conducted in an area outside of Japan (excluding if any Public Offerings or Secondary Distributions of the same class of Securities as the Securities subject to the Public Offering or Secondary Distribution are commenced in Japan and a region other than Japan at the same time, if a Securities Registration Statement or Shelf Registration Supplements pertaining to the Public Offering or Secondary Distribution commenced in Japan contains the following matters relating to the Public Offering or Secondary Distribution commenced in the region other than Japan): the following matters:

イ 当該特定有価証券の名称

(a) the name of the Regulated Securities;

ロ 発行数又は売出数

(b) the volume of issuance or distribution;

ハ 発行価格又は売出価格

(c) the issue price or distribution price;

ニ 発行価額の総額又は売出価額の総額

(d) the total amount of the issue value or the total amount of the distribution value;

ホ 引受人又は売出しをする者の氏名又は名称

(e) the name of the Underwriter or the person that conducts the Secondary Distribution;

ヘ 募集又は売出しをする地域

(f) the areas where the Public Offering or Secondary Distribution is to be conducted;

ト 発行年月日又は受渡年月日

(g) the date of issuance or transfer; and

チ 新投資口予約権証券にあつては、イからトまでに掲げる事項のほか、次に掲げる事項

(h) in case of a Public Offering or Secondary Distribution of Investment Equity Subscription Rights Certificates, the following matters beyond the matters set forth in (a) through (g):

(1) 新投資口予約権の目的となる投資証券の内容及び口数

1. the contents and the number of units of the investment securities subject to the investment equity subscription rights;

(2) 新投資口予約権の行使に際して払い込むべき金額

2. the amount to be paid upon exercise of the investment equity subscription rights;

- (3) 新投資口予約権の行使期間
- 3. the exercise period for the investment equity subscription rights;
- (4) 新投資口予約権の行使の条件
- 4. the conditions for exercise of the investment equity subscription rights;
- and
- (5) 新投資口予約権の譲渡に関する事項
- 5. the matters concerning the transfer of the investment equity subscription rights;

二 当該発行者の発行する特定有価証券に係るファンド等の主要な関係法人の異動（関係法人であった法人が関係法人でなくなる事又は関係法人でなかった法人が関係法人になる事をいう。以下この号において同じ。）が当該発行者における業務執行を決定する機関（当該発行者が第二十三条第二号に掲げる特定有価証券の発行者である場合にあっては、当該特定有価証券に係るファンド等の管理、運用又は処分を決定する機関。以下この号及び第十四号において「業務執行等決定機関」という。）により決定された場合（当該主要な関係法人の異動の決定を次に掲げる事項とともに記載した有価証券届出書（その訂正届出書を含む。以下この号及び次号において同じ。）を既に提出した場合を除く。）又は主要な関係法人の異動があった場合（当該主要な関係法人の異動が当該発行者における業務執行等決定機関により決定されたことについて臨時報告書若しくは次に掲げる事項とともに記載した有価証券届出書を既に提出した場合又は当該主要な関係法人の異動を次に掲げる事項とともに記載した有価証券届出書を既に提出した場合を除く。） 次に掲げる事項

(ii) if a change to a major Affiliated Corporation of the Fund, etc. pertaining to the Regulated Securities issued by the Issuer (meaning that a corporation that was an Affiliated Corporation ceases to be an Affiliated Corporation, or a corporation that was not an Affiliated Corporation has become an Affiliated Corporation; hereinafter the same applies in this item) is decided by the body that is responsible for making decisions on the execution of business of the Issuer (if the Issuer is an Issuer of the Regulated Securities set forth in Article 23, item (ii), the body that is responsible for making decisions on the management, investment or disposition of the Fund, etc. pertaining to the Regulated Securities; hereinafter referred to as the "body responsible for making decisions on execution of business" in this item and item (xiv)) (excluding when the Issuer has already submitted a Securities Registration Statement including the following matters in addition to the decision of the change to the major Affiliated Corporation (including an amended statement thereof; hereinafter the same applies in this item and the following item)), or there is a change to a major Affiliated Corporation (excluding when the Issuer has already submitted an Extraordinary Report stating that the change to the major Affiliated Corporation was decided by the body responsible for making decisions on execution of business of the Issuer or a Securities Registration Statement including the following matters in

addition to the fact that the decision was made or the Issuer has already submitted a Securities Registration Statement including the following matters in addition to the fact that the major Affiliated Corporation was changed): the following matters:

イ 当該主要な関係法人の名称、資本金の額及び関係業務の概要

(a) the name of the major Affiliated Corporation, amount of the stated capital, and outline of the relevant business; and

ロ 当該異動の理由及びその年月日

(b) the grounds for and date of the change;

三 当該発行者の発行する投資信託証券に係るファンドの運用に関する基本方針、運用体制、投資制限若しくは利子若しくは配当の分配方針、当該発行者の発行する資産流動化証券に係る管理資産の状況若しくは資産流動化に関する計画、当該発行者の発行する資産信託流動化受益証券に係る特定信託財産の状況若しくは資産流動化に関する計画又は当該発行者が発行する信託受益証券若しくは信託受益権に係る信託財産の状況について、重要な変更があった場合（当該変更があったことを次に掲げる事項とともに記載した有価証券届出書を既に提出した場合を除く。）次に掲げる事項

(iii) if there is a material change with respect to basic policy, investment system, investment restrictions, or distribution policy of interest or dividends concerning the investment of Funds pertaining to the Investment Trust Securities issued by the Issuer; the status of Collateralized Assets or a plan concerning securitization pertaining to Asset Backed Securities issued by the Issuer; the status of Specified Trust Property or a plan concerning securitization of assets pertaining to Beneficiary Certificates Backed by Assets in Trust issued by the Issuer; or the status of trust property pertaining to Trust Beneficiary Certificates or Trust Beneficial Interests issued by the Issuer (excluding when the Issuer submits a Securities Registration Statement including the following matters in addition to the fact that there has been the change): the following matters:

イ 変更の内容についての概要

(a) the outline of the contents of the change; and

ロ 当該変更の年月日

(b) the date of the change;

四 第二十三条ただし書の規定により、六月ごとに有価証券報告書が提出されている場合（同条ただし書の規定により、休日の翌日を特定期間の末日とした場合の当該期間に係る有価証券報告書が提出された場合を含む。）において、当該特定有価証券に係る信託の計算期間（三月に満たない場合は三月とすることができる。）が満了した場合 当該特定有価証券に係るファンド等の当該計算期間に係る計算に関する書類

(iv) if an Annual Securities Report is submitted every six months pursuant to the proviso to Article 23 (including if the day following a holiday is stipulated

as the last day of the Specified Period pursuant to the proviso to that Article and the Annual Securities Report pertaining to that period is submitted), and the accounting period of a trust pertaining to the relevant Regulated Securities (if the accounting period is less than three months, it may be stipulated as three months) expires: a document concerning the accounting during the accounting period of the Fund, etc. pertaining to the Regulated Securities;

五 当該発行者の発行する特定有価証券に係るファンド等に係る重要な災害（当該ファンド等の当該災害による被害を受けた資産（有価証券を除く。）の帳簿価額が当該ファンド等の最近特定期間の末日における純資産額（資産の総額から負債の総額を控除して得た額（控除してなお控除しきれない金額がある場合には、当該控除しきれない金額はないものとする。）をいう。以下この項において同じ。）の百分の三以上に相当する額である災害をいう。）が発生し、それがやんだ場合で、当該重要な災害による被害が当該ファンド等の運用実績に著しい影響を及ぼすと認められる場合 次に掲げる事項

(v) if a serious disaster related to a Fund, etc. pertaining to the Regulated Securities issued by the Issuer (meaning a disaster in which the book value of the assets (excluding securities) of the Fund, etc. that have been damaged by the disaster is an amount equivalent to 3 percent or more of the amount of net assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets (when there remains any negative amount from the deduction, the negative amount is omitted); hereinafter the same applies in this paragraph) as of the last day of the most recent Specified Period of the Fund, etc.) has occurred and then ceased, and when the damage by the serious disaster is found to have material influence on the investment performance of the Fund, etc.: the following matters:

イ 当該重要な災害の発生日

(a) the date on which the serious disaster occurred;

ロ 当該重要な災害が発生した場所

(b) the location where the serious disaster occurred;

ハ 当該重要な災害により被害を受けた資産（有価証券を除く。）の種類及び帳簿価額並びにそれに対し支払われた保険金額

(c) the type and book value of the assets (excluding securities) that have been damaged by the serious disaster, and the insurance amount paid for the damages; and

ニ 当該重要な災害による被害が当該ファンド等の運用実績に及ぼす影響

(d) the influence of damages by the serious disaster on the investment performance of the Fund, etc.;

六 当該発行者若しくは当該発行者の発行する特定有価証券に係るファンド等の主要な関係法人（第二十三条第二号に掲げる特定有価証券に係るファンド等の主要な関係法人に限る。以下この号において同じ。）に対し訴訟（同条第二号に掲げる特定

有価証券に係る訴訟にあつては、当該ファンド等に属する財産をもって履行する責任を負う債務に係る訴訟に限る。以下この号において同じ。)が提起され、当該訴訟の損害賠償請求金額(同条第二号に掲げる特定有価証券に係る訴訟にあつては、当該ファンド等に属する財産をもって履行する責任を負う債務に係る損害賠償請求金額に限る。ニにおいて同じ。)が、当該発行者の発行する特定有価証券に係るファンド等の最近特定期間の末日における純資産額の百分の十五以上に相当する額である場合又は当該発行者若しくは当該発行者の発行する特定有価証券に係るファンド等の主要な関係法人に対する訴訟が解決し、当該訴訟の解決による損害賠償支払金額(同号に掲げる特定有価証券に係る訴訟にあつては、当該特定有価証券に係るファンド等に属する財産をもって履行する責任を負う債務に係る損害賠償支払金額に限る。ホ(2)において同じ。)が、当該ファンド等の最近特定期間の末日における純資産額の百分の三以上に相当する額である場合 次に掲げる事項

- (vi) if a suit has been filed against the Issuer or a major Affiliated Corporation of a Fund, etc. pertaining to the Regulated Securities issued by the Issuer (limited to a major Affiliated Corporation of a Fund, etc. pertaining to the Regulated Securities set forth in Article 23, item (ii); hereinafter the same applies in this item) (in the case of a suit involving the Regulated Securities set forth in item (ii) of that Article, limited to a suit related to an obligation for which the Issuer or the major Affiliated Corporation is liable to perform using the property that belongs to the Fund, etc.; hereinafter the same applies in this item) and the amount of claimed damages in the suit (in the case of a suit involving the Regulated Securities set forth in item (ii) of that Article, limited to the amount of claimed damages for an obligation for which the Issuer or the major Affiliated Corporation is liable to perform using the property that belongs to the Fund, etc.; the same applies in (d)) is an amount equivalent to 15 percent or more of the amount of net assets of the Fund, etc. pertaining to the Regulated Securities issued by the Issuer as of the last day of the most recent Specified Period, or if a suit filed against the Issuer or a major Affiliated Corporation of a Fund, etc. pertaining to the Regulated Securities issued by the Issuer is settled and the amount to be paid for the damages by the settlement of the suit (in the case of a suit involving the Regulated Securities set forth in that item, limited to the amount to be paid for damages for an obligation for which the Issuer or the major Affiliated Corporation is liable to perform using the property that belongs to the Fund, etc. pertaining to the Regulated Securities; the same applies in (e), 2.) is an amount equivalent to 3 percent or more of the amount of net assets as of the last day of the most recent Specified Period of the Fund, etc.: the following matters:

イ 当該訴訟を提起された者が当該発行者の発行する特定有価証券に係るファンド等の主要な関係法人である場合にあつては、その名称、住所及び代表者の氏名

(a) if the person sued in the suit is a major Affiliated Corporation of a Fund,

etc. pertaining to the Regulated Securities issued by the Issuer, its name and address and the name of its representative person;

ロ 当該訴訟の提起があった年月日

(b) the date on which the suit was filed;

ハ 当該訴訟を提起した者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所）

(c) the name, address, and name of the representative person of the person that filed the suit (when the person is an individual, the name and address of the person);

ニ 当該訴訟の内容及び損害賠償請求金額

(d) the details of the suit and the amount of claimed damages; and

ホ 当該訴訟の解決の場合には、次に掲げる事項

(e) if the suit has been settled, the following matters:

(1) 訴訟の解決があった年月日

1. the date on which the suit was settled; and

(2) 訴訟の解決の内容及び損害賠償支払金額

2. the details of the settlement of the suit and the amount to be paid for the damages;

七 当該発行者（投資法人に限る。以下この号及び次号において同じ。）の資産の額が、当該発行者の最近特定期間の末日における純資産額の百分の十以上増加することが見込まれる吸収合併（投資信託及び投資法人に関する法律第百四十七条第一項に規定する吸収合併をいう。以下この号において同じ。）若しくは当該発行者の営業収益が、当該発行者の最近特定期間の営業収益（当該発行者の特定期間が六月である場合にあっては、最近の連続特定期間（連続する二特定期間をいう。第十二号において同じ。）における各特定期間の営業収益の合計額）の百分の三以上増加することが見込まれる吸収合併又は当該発行者が消滅することとなる吸収合併に係る契約の締結が、当該発行者の役員会により承認された場合 次に掲げる事項

(vii) if the conclusion of a contract for an absorption-type merger (meaning an absorption-type merger as prescribed in Article 147, paragraph (1) of the Act on Investment Trusts and Investment Corporations; hereinafter the same applies in this item) in which the amount of assets of the Issuer (limited to an investment corporation; hereinafter the same applies in this item and the following item) is expected to increase by 10 percent or more of the amount of net assets of the Issuer as of the last day of the most recent Specified Period, an absorption-type merger in which the operating revenues of the Issuer are expected to increase by 3 percent or more of the operating revenues of the Issuer in the most recent Specified Period (if the Issuer's Specified Period is six months, the total amount of operating revenues in each Specified Period of the most recent set of consecutive Specified Periods (meaning a set of two consecutive Specified Periods; the same applies in item (xii))), or an absorption-type merger in which the Issuer to be absorbed is approved by the

board of officers of the Issuer: the following matters:

イ 当該吸収合併の相手方となる投資法人についての次に掲げる事項

(a) the following matters concerning the investment corporation that is the counterparty to the absorption-type merger:

(1) 商号、本店の所在地、執行役員の氏名、出資総額、純資産の額、総資産の額並びに資産運用の対象及び方針

1. the trade name, location of the head office, name of the executive officer, total amount of contributions, amount of net assets, amount of total assets, and subject and policy of asset investment;

(2) 最近三年間に終了した各特定期間の営業収益、営業利益、経常利益及び純利益

2. the operating revenues, operating profit, ordinary profit, and net income in each Specified Period that closed during the latest three-year period;

(3) 主要投資主（投資主（投資信託及び投資法人に関する法律第二条第十六項に規定する投資主をいう。以下同じ。）のうち、その有する投資口（同条第十四項に規定する投資口をいう。以下同じ。）の口数の多い順に五名をいう。以下（3）及び次号イ（3）において同じ。）の氏名又は名称及び発行済投資口（同法第七十七条の二第一項に規定する発行済投資口をいう。以下同じ。）の総口数に占める当該主要投資主の有する投資口の口数の割合

3. the names of the Major Investors (meaning the five largest investors (meaning investors as prescribed in Article 2, paragraph (16) of the Act on Investment Trusts and Investment Corporations; the same applies hereinafter) in order of the number of units of Investment Equity (meaning investment equity as prescribed in paragraph (14) of that Article; the same applies hereinafter) they hold; hereinafter the same applies in 3. and (a), 3. of the following item), and the ratio of the number of units of Investment Equity held by the Major Investors to the total number of Issued Investment Equity (meaning issued investment equity as prescribed in Article 77-2, paragraph (1) of that Act; the same applies hereinafter); and

(4) 当該発行者との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship, and business relationship with the Issuer;

ロ 当該吸収合併の目的

(b) the purpose of the absorption-type merger;

ハ 当該吸収合併の方法、吸収合併消滅法人（投資信託及び投資法人に関する法律第四百四十七条第一項第一号に規定する吸収合併消滅法人をいう。）となる投資法人の投資口一口に割り当てられる吸収合併存続法人（同号に規定する吸収合併存続法人をいう。ホにおいて同じ。）となる投資法人の投資口の口数又は金銭の額（ニにおいて「吸収合併に係る割当ての内容」という。）その他の吸収合併契約の内容



- (c) the method of the absorption-type merger, the number of units of Investment Equity of the investment corporation which becomes the corporation surviving the absorption-type merger (meaning the corporation surviving the absorption-type merger as prescribed in Article 147, paragraph (1), item (i) of the Act on Investment Trusts and Investment Corporations; the same applies in (e)) or the amount of money that is allotted for each one unit of Investment Equity of the investment corporation which becomes a corporation disappearing in absorption-type merger (meaning the corporation disappearing in absorption-type merger as prescribed in that item) (hereinafter referred to as the "contents of allotment through the absorption-type merger" in (d)) and other details of the absorption-type merger agreement;
- ニ 吸収合併に係る割当ての内容の算定根拠（当該発行者又は当該吸収合併の相手方となる投資法人以外の者が当該吸収合併に係る割当ての内容の算定を行い、かつ、当該発行者が当該算定を踏まえて当該吸収合併に係る割当ての内容を決定したときは、当該吸収合併に係る割当ての内容の算定を行った者の氏名又は名称を含む。）
- (d) the grounds for calculation of the contents of allotment through the absorption-type merger (if a person other than the Issuer or the investment corporation that is the counterparty to the absorption-type merger calculates the contents of allotment through the absorption-type merger, and the Issuer decides the contents of allotment through the absorption-type merger based on the calculation, the name of the person that calculated the contents of allotment through the absorption-type merger is included); and
- ホ 当該吸収合併の後の吸収合併存続法人となる投資法人の商号、本店の所在地、執行役員の氏名、出資総額、純資産の額、総資産の額並びに資産運用の対象及び方針
- (e) the trade name, location of the head office, name of the executive officer, total amount of contributions, amount of net assets, amount of total assets, and subject and policy of asset investment of the investment corporation which becomes a corporation surviving the absorption-type merger after the absorption-type merger;
- 八 新設合併（投資信託及び投資法人に関する法律第百四十八条第一項に規定する新設合併をいう。以下この号において同じ。）に係る契約の締結が、当該発行者の役員会により承認された場合 次に掲げる事項
- (viii) if the conclusion of a contract for a consolidation-type merger (meaning a consolidation-type merger as prescribed in Article 148, paragraph (1) of the Act on Investment Trusts and Investment Corporations; hereinafter the same applies in this item) is approved by the board of officers of the Issuer: the following matters:

イ 当該新設合併における当該発行者以外の新設合併消滅法人（投資信託及び投資法人に関する法律第百四十八条第一項第一号に規定する新設合併消滅法人をいう。以下この号において同じ。）となる投資法人についての次に掲げる事項

(a) the following matters concerning an investment corporation that becomes a corporation disappearing in the consolidation-type merger (meaning a corporation disappearing in the consolidation-type merger as prescribed in Article 148, paragraph (1), item (i) of the Act on Investment Trusts and Investment Corporations; hereinafter the same applies in this item) other than the Issuer involved in the consolidation-type merger:

(1) 商号、本店の所在地、執行役員の名、出資総額、純資産の額、総資産の額並びに資産運用の対象及び方針

1. the trade name, location of the head office, name of the executive officer, total amount of contributions, amount of net assets, amount of total assets, and subject and policy of asset investment;

(2) 最近三年間に終了した各特定期間の営業収益、営業利益、経常利益及び純利益

2. the operating revenues, operating profit, ordinary profit, and net income in each Specified Period that closed during the latest three-year period;

(3) 主要投資主の氏名又は名称及び発行済投資口の総口数に占める当該主要投資主の有する投資口の口数の割合

3. the names of the Major Investors and the ratio of the number of units of Investment Equity held by the Major Investors to the total number of Issued Investment Equity; and

(4) 当該発行者との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship, and business relationship with the Issuer;

ロ 当該新設合併の目的

(b) the purpose of the consolidation-type merger;

ハ 当該新設合併の方法、新設合併消滅法人となる投資法人の投資口一口に割り当てられる新設合併設立法人（投資信託及び投資法人に関する法律第百四十八条第一項第二号に規定する新設合併設立法人をいう。ホにおいて同じ。）となる法人の投資口の口数又は金銭の額（ニにおいて「新設合併に係る割当ての内容」という。）その他の新設合併契約の内容

(c) the method of the consolidation-type merger, the number of units of Investment Equity of the investment corporation which becomes the corporation incorporated in the consolidation-type merger (meaning the corporation incorporated in the consolidation-type merger as prescribed in Article 148, paragraph (1), item (ii) of the Act on Investment Trusts and Investment Corporations; the same applies in (e)) or the amount of money that is allotted for each one unit of Investment Equity of the investment corporation which becomes a corporation disappearing in consolidation-

type merger (hereinafter referred to as the "contents of allotment through the consolidation-type merger" in (d)) and other details of the consolidation-type merger agreement;

ニ 新設合併に係る割当ての内容の算定根拠（当該発行者又は当該発行者以外の新設合併消滅法人となる投資法人以外の者が当該新設合併に係る割当ての内容の算定を行い、かつ、当該発行者が当該算定を踏まえて当該新設合併に係る割当ての内容を決定したときは、当該新設合併に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(d) the grounds for calculation of the contents of allotment through the consolidation-type merger (if a person other than the Issuer or the investment corporation that becomes a corporation disappearing in the consolidation-type merger other than the Issuer calculates the contents of allotment through the consolidation-type merger, and the Issuer decides the contents of allotment through the consolidation-type merger based on the calculation, the name of the person that calculated the contents of allotment through the consolidation-type merger is included); and

ホ 当該新設合併の後の新設合併設立法人となる投資法人の商号、本店の所在地、執行役員の氏名、出資総額、純資産の額、総資産の額並びに資産運用の対象及び方針

(e) the trade name, location of the head office, name of the executive officer, total amount of contributions, amount of net assets, amount of total assets, and subject and policy of asset investment of the investment corporation which becomes a corporation incorporated in the consolidation-type merger after the consolidation-type merger;

九 ファンドの併合（投資信託及び投資法人に関する法律第十六条第二号（同法第五十四条第一項及び第五十九条において準用する場合を含む。第十四号において同じ。）に規定する併合（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）第二十九条の二、第九十一条の二又は第九十九条の二に規定する併合に該当する場合を除く。）をいう。）について、当該発行者が同法第十六条（同法第五十四条第一項及び第五十九条において準用する場合を含む。第十四号において同じ。）の規定による届出を行った場合 次に掲げる事項

(ix) if the Issuer makes a notification of the consolidation (meaning the consolidation as prescribed in Article 16, item (ii) of the Act on Investment Trusts and Investment Corporations (including as applied mutatis mutandis pursuant to Article 54, paragraph (1) and Article 59 of that Act; the same applies in item (xiv)); excluding the consolidation that qualifies as the consolidation prescribed in Article 29-2, Article 91-2 or Article 99-2 of the Regulation for Enforcement of the Act on Investment Trusts and Investment Corporations (Prime Minister's Office Order No. 129 of 2000)) of Funds pursuant to the provisions of Article 16 of that Act (including as applied mutatis mutandis pursuant to Article 54, paragraph (1) and Article 59 of

that Act; the same applies in item (xiv)): the following details:

イ 当該併合に係る各ファンドの名称

(a) the names of the Funds involved in the consolidation;

ロ 当該併合後のファンドの名称

(b) the name of the Fund after the consolidation;

ハ 当該併合の内容及び理由

(c) the details of and grounds for the consolidation;

ニ 当該併合がその効力を生ずる日

(d) the day on which the consolidation becomes effective; and

ホ 当該併合の中止に関する条件を定めるときは、その条件

(e) if any conditions for suspension of the consolidation are to be provided, the conditions;

十 当該発行者、当該発行者の発行する特定有価証券に係るファンド等の主要な関係法人又は当該発行者の発行する特定有価証券（第二十三条第二号に掲げる特定有価証券に限る。）に係る信託に係る民事再生法（平成十一年法律第二百二十五号）の規定による再生手続開始の申立て、会社更生法（平成十四年法律第百五十四号）の規定による更生手続開始の申立て、破産法（平成十六年法律第七十五号）の規定による破産手続開始の申立て又はこれらに準ずる事実（以下この号及び次号において「破産手続開始の申立て等」という。）があった場合 次に掲げる事項

(x) if the filing of a petition for commencement of rehabilitation proceedings under the provisions of the Civil Rehabilitation Act (Act No. 225 of 1999), a petition for commencement of reorganization proceedings under the provisions of the Corporate Reorganization Act (Act No. 154 of 2002), a petition for commencement of bankruptcy proceedings under the provisions of the Bankruptcy Act (Act No. 75 of 2004) or a fact equivalent thereto (hereinafter collectively referred to as a "petition for commencement of bankruptcy proceedings, etc." in this item and the following item) occurs with regard to the Issuer, a major Affiliated Corporation of a Fund, etc. pertaining to the Regulated Securities issued by the Issuer, or a trust pertaining to the Regulated Securities issued by the Issuer (limited to the Regulated Securities set forth in Article 23, item (ii)): the following matters:

イ 当該破産手続開始の申立て等を行った者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所とし、当該破産手続開始の申立て等を行った者が当該発行者である場合を除く。）

(a) the name, address, and name of the representative person of the person that filed the petition for commencement of bankruptcy proceedings, etc. (if the person is an individual, the name and address of the person; excluding cases in which the person that filed the petition for commencement of bankruptcy proceedings, etc. is the Issuer);

ロ 当該破産手続開始の申立て等を行った年月日

(b) the date on which the petition for commencement of bankruptcy

- proceedings, etc. has been filed;
- ハ 当該破産手続開始の申立て等に至った経緯
- (c) the particulars that led to the filing of the petition for commencement of bankruptcy proceedings, etc.; and
- ニ 当該破産手続開始の申立て等の内容
- (d) the details of the petition for commencement of bankruptcy proceedings, etc.;
- 十一 当該発行者に債務を負っている者及び当該発行者から債務の保証を受けている者（第二十三条第二号に掲げる特定有価証券にあつては、当該特定有価証券に係るファンド等に属する債権に係る債務を負っている者。以下この号において「債務者等」という。）について手形若しくは小切手の不渡り、破産手続開始の申立て等又はこれらに準ずる事実があり、当該発行者の発行する特定有価証券に係るファンド等の最近特定期間の末日における純資産額の百分の三以上に相当する額の当該債務者等に対する売掛金、貸付金、賃料その他の債権につき取立不能又は取立遅延のおそれが生じた場合 次に掲げる事項
- (xi) if a dishonor of a negotiable interest or check, the filing of a petition for commencement of bankruptcy proceedings, etc., or any other fact equivalent thereto occurs with regard to a person that incurs obligations to the Issuer and a person whose obligations are guaranteed by the Issuer (in the case of the Regulated Securities set forth in Article 23, item (ii), a person that incurs obligations related to the claims that belong to the Fund, etc. pertaining to the Regulated Securities; hereinafter referred to as an "obligor, etc." in this item), and the collection of accounts receivable, loaned money, rent or any other claims held against the obligor, etc., the amount of which is equivalent to 3 percent or more of the amount of net assets of the Fund, etc. pertaining to the Regulated Securities issued by the Issuer as of the last day of the most recent Specified Period is likely to become impossible or delayed: the following details:
- イ 当該債務者等の名称、住所、代表者の氏名及び資本金又は出資の額（個人の場合においては、その氏名及び住所）
- (a) the name, address, name of the representative person, and amount of stated capital or contributions of the obligor, etc. (if the obligor, etc. is an individual, the name and address);
- ロ 当該債務者等に生じた事実及びその事実が生じた年月日
- (b) the fact that occurred regarding the obligor, etc. and the date on which the fact occurred;
- ハ 当該債務者等に対する債権の種類及び金額並びに保証債務の内容及び金額
- (c) the type and amount of claims held against the obligor, etc., and the contents and amount of the guarantee obligations; and
- ニ 当該事実が当該ファンド等の管理、運用又は処分に及ぼす影響
- (d) the influence of the fact on the management, investment or disposition of

the Fund, etc.;

十二 当該発行者の発行する特定有価証券に係るファンド等の財政状態、経営成績及びキャッシュ・フローの状況に著しい影響を与える事象（財務諸表等規則第八条の四に規定する重要な後発事象に相当する事象であつて、当該事象の損益に与える影響額が、当該ファンド等の最近特定期間の末日における純資産額の百分の三以上かつ最近五特定期間における純利益（当該発行者の特定期間が六月である場合にあっては、最近の五連続特定期間（連続特定期間（最近の連続特定期間を含む。）の開始日の前日に終了するものに限る。）における合計後純利益（一の連続特定期間における各特定期間の純利益の合計額又は純利益及び純損失の合計額（当該合計額が零を上回る場合に限る。）をいう。）の平均額の百分の二十以上に相当する額になる事象をいう。）が発生した場合 次に掲げる事項

(xii) if an event (meaning an event that is equivalent to significant post-balance sheet events as prescribed in Article 8-4 of the Regulation on Financial Statements and in which the amount of influence on the profits and losses is equivalent to 3 percent or more of the amount of net assets of the Fund, etc. as of the last day of the most recent Specified Period or equivalent to 20 percent or more of the average amount of the net income of the Funds, etc. over the most recent five sets of consecutive Specified Periods (if the Issuer's Specified Period is six months, the total net income (meaning the total amount of net income or the total amount of net income and net loss (limited to cases in which the total amount exceeds zero) in each Specified Period over one set of consecutive Specified Periods) over the most recent five sets of consecutive Specified Periods (limited to those that close on the day preceding the date of commencement of a set of consecutive Specified Periods (including the most recent set of consecutive Specified Periods)))) which may have serious effects on the financial position, operating results and cash flow status of the Fund, etc. pertaining to the Regulated Securities issued by the Issuer: the following matters:

イ 当該事象の発生日月日

(a) the date on which the event occurred;

ロ 当該事象の内容

(b) the details of the event; and

ハ 当該事象の損益に与える影響額

(c) the amount of influence that the event has on the profits and losses;

十三 当該発行者の発行する特定有価証券に係るファンド等の管理、運用又は処分に関して、当該発行者、当該発行者の発行する特定有価証券に係るファンド等の主要な関係法人又は当該発行者の発行する特定有価証券（第二十三条第二号に掲げる特定有価証券に限る。）に係る信託に対し、登録の取消し又は業務の停止の処分その他これらに準ずる行政庁による法令に基づく処分（これらに相当する外国の法令に基づく処分を含む。以下この号において同じ。）があつた場合 次に掲げる事項

(xiii) if a disposition to rescind registration or suspend business or any other

disposition equivalent thereto under laws and regulations by an administrative agency (including a disposition equivalent thereto under laws and regulations of a foreign state; hereinafter the same applies in this item) is given to the Issuer, a major Affiliated Corporation of a Fund, etc.

pertaining to the Regulated Securities issued by the Issuer, or a trust pertaining to the Regulated Securities issued by the Issuer (limited to the Regulated Securities set forth in Article 23, item (ii)), in connection with the management, investment or disposition of the Fund, etc. pertaining to the Regulated Securities issued by the Issuer: the following details:

イ 当該処分の年月日

(a) the date of the disposition;

ロ 当該発行者、その主要な関係法人又は当該信託及び当該処分を行った行政庁の名称

(b) the name of the Issuer, major Affiliated Corporation or trust, and the name of the administrative agency that has given the disposition;

ハ 当該処分の内容

(c) the details of the disposition; and

ニ 当該処分が当該ファンド等の管理、運用又は処分に与える影響

(d) the influence of the disposition on the management, investment or disposition of the Fund, etc.; and

十四 当該発行者の解散若しくは当該発行者の発行する第二十三条第二号に掲げる特定有価証券に係る信託の終了（以下この号において「解散等」という。）又は解散等の決議（投資主総会又は受益者集会の決議その他これらに準ずるものをいう。）に関する議案を提案することが、当該発行者における業務執行等決定機関により決定された場合（第七号若しくは第八号の承認又はファンドの併合（投資信託及び投資法人に関する法律第十六条第二号に規定する併合をいう。）についての同法第十六条の規定による届出に係る決定が行われた場合を除く。）次に掲げる事項

(xiv) if dissolution of the Issuer or termination of a trust pertaining to the Regulated Securities set forth in Article 23, item (ii) issued by the Issuer (hereinafter referred to as "dissolution, etc." in this item) or submission of a proposal concerning resolution (meaning resolution of an investors' meeting or beneficiaries' meeting or anything equivalent thereto) on dissolution, etc. is decided by the body responsible for making decisions on execution of business of the Issuer (excluding cases in which approval set forth in item (vii) or item (viii) is granted or a decision is made on making a notification pursuant to the provisions of Article 16 of the Act on Investment Trusts and Investment Corporations with regard to consolidation (meaning consolidation as prescribed in Article 16, item (ii) of that Act) of Funds): the following matters:

イ 当該解散等の年月日

(a) the date of the dissolution, etc.;

- ロ 当該解散等に係る決定に至った理由
  - (b) the reasons that led to making the decision on the dissolution, etc.; and
  - ハ 法令に基づき当該解散等に係る決定に関する情報を当該発行者の発行する特定有価証券の所有者に対し提供している場合又は公衆の縦覧に供している場合には、その旨
  - (c) if the Issuer provides information concerning the decision on the dissolution, etc. to holders of the Regulated Securities issued thereby or makes the information available for public inspection under laws and regulations, a statement to that effect.
- 3 第九条第一項の規定は、外国特定有価証券の発行者が法第二十四条の五第四項の規定により臨時報告書を提出する場合について準用する。
- (3) The provisions of Article 9, paragraph (1) apply mutatis mutandis if an Issuer of Foreign Regulated Securities submits the Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (4) of the Act.
- 4 外国特定有価証券の発行者が提出する臨時報告書には、次に掲げる書類を添付しなければならない。この場合において、当該書類が日本語によって記載したものでないときは、その日本語による翻訳文を付さなければならない。ただし、報告書提出外国会社が外国会社臨時報告書を提出する場合であつて次に掲げる書類が日本語又は英語をもって記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。
- (4) The following documents must be attached to the Extraordinary Report to be submitted by an Issuer of Foreign Regulated Securities. In this case, when the documents have not been written in Japanese, Japanese translations thereof must be attached; provided, however, that if the Reporting Foreign Company submits a Foreign Company Extraordinary Report, and the following documents have not been written in Japanese or English, Japanese or English translations thereof must be attached:
- 一 臨時報告書に記載された当該発行者の代表者が当該臨時報告書の提出に関し正当な権限を有する者であることを証する書面
  - (i) a document demonstrating that the representative person of the Issuer included in the Extraordinary Report is a person that has legitimate authority for the submission of the Extraordinary Report; and
  - 二 当該発行者が、本邦内に住所を有する者に、臨時報告書の提出に関する一切の行為につき当該提出者を代理する権限を付与したことを証する書面
  - (ii) a document demonstrating that the Issuer has granted a person that has an address in Japan the authority to represent the person that submits the Extraordinary Report for any acts concerning the submission of the Extraordinary Report.
- 5 第二項の規定により臨時報告書を提出する場合において、当該有価証券が信託受益証券又は信託受益権の発行者であるときは、同項中「資産信託流動化受益証券」とあるのは「信託受益証券又は信託受益権」と、「原委託者管轄財務局等」とあるのは



「当初委託者管轄財務局等」と読み替えて、同項の規定を適用する。

- (5) In cases of submitting an Extraordinary Report pursuant to the provisions of paragraph (2), if the relevant securities are Issuers of Trust Beneficiary Certificates or Trust Beneficial Interests, the phrases "Beneficiary Certificates Backed by Assets in Trust" and "Competent Local Finance Bureau, etc. for the Originator" in that paragraph are deemed to be replaced with "Trust Beneficiary Certificates or Trust Beneficial Interests" and "Competent Local Finance Bureau, etc. for the Initial Settlor" respectively and the provisions of that paragraph apply.

(外国会社臨時報告書の提出)

(Submission of Foreign Company Extraordinary Report)

第二十九条の二 法第二十四条の五第十五項に規定する内閣府令で定める場合は、臨時報告書を提出する理由が日本語で記載されている場合その他報告書提出外国会社が臨時報告書に代えて外国会社臨時報告書を提出することを、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 29-2 (1) The cases specified by Cabinet Office Order, referred to in Article 24-5, paragraph (15) of the Act, are the cases when the reason for submission of an Extraordinary Report is written in Japanese, or other cases in which the Commissioner of the Financial Services Agency approves that the submission of a Foreign Company Extraordinary Report in lieu of an Extraordinary Report by a Reporting Foreign Company would not impair the public interest or the protection of investors.

2 法第二十四条の五第十五項の規定により外国会社臨時報告書を提出しようとする報告書提出外国会社は、外国会社臨時報告書三通を関東財務局長に提出しなければならない。

(2) A Reporting Foreign Company which intends to submit a Foreign Company Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (15) of the Act must submit three copies of the Foreign Company Extraordinary Report to the Director-General of the Kanto Local Finance Bureau.

3 第九条第一項の規定は、外国特定有価証券の発行者が法第二十四条の五第十五項の規定により外国会社臨時報告書を提出する場合について準用する。

(3) The provisions of Article 9, paragraph (1) apply mutatis mutandis if an Issuer of Foreign Regulated Securities submits a Foreign Company Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (15) of the Act.

(臨時代替書面)

(Documents Substituting Part of an Extraordinary Report)

第二十九条の三 法第二十四条の五第二十項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する内閣府令で定めるものは、金融商品取引業協会の規則とする。

Article 29-3 (1) The rules specified by Cabinet Office Order, referred to in Article 24-5, paragraph (20) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article), are rules of a Financial Instruments Firms Association.

2 法第二十四条の五第二十項の規定により臨時代替書面（同項に規定する臨時代替書面をいう。以下この条において同じ。）を提出しようとする特定有価証券の発行者は、臨時代替書面三通を作成し、同項の規定により読み替えて適用する法第二十四条の五第四項に規定する臨時報告書と併せて関東財務局長に提出しなければならない。

(2) An Issuer of Regulated Securities that intends to submit Documents Substituting Part of an Extraordinary Report (meaning Documents Substituting Part of an Extraordinary Report as prescribed in Article 24-5, paragraph (20) of the Act; hereinafter the same applies in this Article) pursuant to the provisions of that paragraph must prepare three copies of Documents Substituting Part of an Extraordinary Report and submit them, along with the Extraordinary Report prescribed in Article 24-5, paragraph (4) of the Act as applied following the deemed replacement of terms pursuant to the provisions of Article 24-5, paragraph (20) of the Act, to the Director-General of the Kanto Local Finance Bureau.

3 法第二十四条の五第二十項の規定により臨時代替書面を提出しようとする特定有価証券の発行者が同項に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

(3) If an Issuer of Regulated Securities that intends to submit Documents Substituting Part of an Extraordinary Report pursuant to the provisions of Article 24-5, paragraph (20) of the Act, intends to obtain the approval prescribed in that paragraph, the Issuer must submit a written application for approval including the following matters to the Director-General of the Kanto Local Finance Bureau:

一 当該臨時代替書面の提出に関して当該承認を必要とする理由

(i) the grounds for requiring the approval for the submission of the Documents Substituting Part of an Extraordinary Report; and

二 当該臨時代替書面の作成の根拠となる法令の条項又は金融商品取引所若しくは金融商品取引業協会の規則の規定

(ii) the clauses of the laws and regulations or provisions of the rules of a Financial Instruments Exchange or a Financial Instruments Firms Association that form the grounds for the preparing the Documents Substituting Part of an Extraordinary Report.

4 第九条第一項の規定は、外国特定有価証券の発行者が前項に規定する承認申請書を提出する場合について準用する。

(4) The provisions of Article 9, paragraph (1) apply mutatis mutandis if an Issuer of Foreign Regulated Securities submits the written application for approval specified in the preceding paragraph.

5 第三項に規定する承認申請書には、次に掲げる書類を添付しなければならない。

(5) The following documents must be attached to the written application for approval prescribed in paragraph (3):

一 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該発行者の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(i) if the person that submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a document demonstrating that the representative person of the Issuer is a person that has legitimate authority for the submission of the written application for approval;

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

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

三 当該承認申請書の提出者が外国特定有価証券の発行者である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(iii) if the person that submits the relevant written application for approval is an Issuer of Foreign Regulated Securities, a legal written opinion by legal experts stating that the matters concerning laws and regulations or practices included in the written application for approval are true and accurate, as well as the relevant provisions of the relevant laws and regulations set forth in the legal written opinion; and

四 前各号に掲げる書類が日本語によって記載したものでないときは、その日本語による翻訳文

(iv) when the documents set forth in the preceding items have not been written in Japanese, Japanese translations thereof.

6 関東財務局長は、第三項の承認の申請があった場合において、同項第二号に掲げる法令の条項又は規則の規定及びそれらの遵守の状況に照らし、公益又は投資者保護に欠けることがないものとして認めるときは、当該臨時代替書面の提出について、承認をするものとする。

(6) If the application for approval set forth in paragraph (3) is filed, and the Director-General of the Kanto Local Finance Bureau finds that it would not impair the public interest or the protection of investors in light of the clauses of laws and regulations or the provisions of rules set forth in item (ii) of that paragraph and the status of compliance with these, the Director-General is to approve the submission of the Documents Substituting Part of an

## Extraordinary Report.

(自己株券買付状況報告書の記載内容等)

### (Information to Be Included in Report on Repurchase)

第二十九条の四 法第二十四条の六第一項の規定により自己株券買付状況報告書を提出すべき者は、第二十五号の三様式により自己株券買付状況報告書三通を作成し、関東財務局長に提出しなければならない。

Article 29-4 A person that is to submit a Report on Repurchase pursuant to the provisions of Article 24-6, paragraph (1) of the Act must prepare three copies of the Report on Repurchase using Form 25-3 and submit them to the Director-General of the Kanto Local Finance Bureau.

(承認申請書等の提出先)

### (Authority to Which a Written Application for Approval Is to Be Submitted)

第三十条 令第四条の二第一項において準用する令第四条第一項の規定による承認申請書及び法第二十五条第四項の規定による申請に係る書類は、関東財務局長に提出しなければならない。

Article 30 (1) The written application for approval under Article 4, paragraph (1) of the Order as applied mutatis mutandis pursuant to Article 4-2, paragraph (1) of the Order and the documents pertaining to the application under Article 25, paragraph (4) of the Act must be submitted to the Director-General of the Kanto Local Finance Bureau.

2 この府令の規定により関東財務局長に提出した書類に係る訂正又は変更に関する書類は、関東財務局長に提出しなければならない。ただし、金融庁長官による法第九条第一項若しくは第十条第一項（これらの規定を法第二十四条の二第一項、第二十四条の五第五項若しくは第二十四条の六第二項において準用し、又はこれらの規定（同項を除く。）を法第二十七条において準用する場合を含む。）の規定による訂正届出書若しくは訂正報告書又は法第二十三条の九第一項（法第二十七条において準用する場合を含む。）若しくは第二十三条の十第一項（同条第五項において準用し、又はこれらの規定を法第二十七条において準用する場合を含む。）の規定による訂正発行登録書の提出の命令に応じてこれらの書類を提出する場合は、金融庁長官に提出するものとする。

(2) The documents concerning amendment or changes to the documents which have been submitted to the Director-General of the Kanto Local Finance Bureau pursuant to the provisions of this Cabinet Office Order must be submitted to the Director-General of the Kanto Local Finance Bureau; provided, however, that when those documents are submitted in response to an order by the Commissioner of the Financial Services Agency for submission of an amended statement or amendment report under the provisions of Article 9, paragraph (1) or Article 10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 24-2, paragraph (1), Article 24-5,

paragraph (5) or Article 24-6, paragraph (2) of the Act or if those provisions (excluding Article 24-6, paragraph (2) of the Act) are applied mutatis mutandis pursuant to Article 27 of the Act) or an Amended Shelf Registration Statement under the provisions of Article 23-9, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) or Article 23-10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article or if those provisions are applied mutatis mutandis pursuant to Article 27 of the Act), they are to be submitted to the Commissioner of the Financial Services Agency.

(有価証券届出書等の備置き及び公衆縦覧)

(Keeping and Public Inspection of Securities Registration Statements)

第三十一条 特定有価証券に係る法第二十五条第一項各号（法第二十七条において準用する場合を含む。以下同じ。）に掲げる書類は、関東財務局及び当該書類の提出者

（当該特定有価証券が、資産信託流動化受益証券である場合にあっては当該資産信託流動化受益証券の発行者である受託者に、信託受益証券又は信託受益権である場合にあっては当該信託受益証券又は信託受益権の発行者である受託者に限る。）の本店又は主たる事務所の所在地（提出者が外国の者である場合には、第九条第一項（この府令の他の規定において準用する場合を含む。）又は第二項の規定により当該提出者を代理する権限を有する者の住所）を管轄する財務局（当該所在地が福岡財務支局の管轄区域内にある場合にあっては、福岡財務支局）に備え置き、公衆の縦覧に供する。

Article 31 (1) The documents set forth in the items of Article 25, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) as related to Regulated Securities are kept and made available for public inspection at the Kanto Local Finance Bureau and the Local Finance Bureau that has jurisdiction over the location of the head office or the principal office of the person that submits those documents (if the Regulated Securities are Beneficiary Certificates Backed by Assets in Trust, limited to a trustee that is an Issuer of the Beneficiary Certificates Backed by Assets in Trust; or if the Regulated Securities are Trust Beneficiary Certificates or Trust Beneficial Interests, limited to a trustee that is an Issuer of the Trust Beneficiary Certificates or Trust Beneficial Interests) (if the person that submits those documents is a foreign person, the address of the person that has the authority to represent the foreign person pursuant to the provisions of Article 9, paragraph (1) (including as applied mutatis mutandis pursuant to other provisions of this Cabinet Office Order) or paragraph (2)) (if the location is within the jurisdictional district of the Fukuoka Local Finance Branch Bureau, the Fukuoka Local Finance Bureau).

2 資産信託流動化受益証券又は信託受益証券若しくは信託受益権に係る法第二十五条第一項各号に掲げる書類は、前項に規定する財務局のほか、資産信託流動化受益証券である場合にあっては原委託者管轄財務局等に、信託受益証券又は信託受益権である

場合にあつては当該委託者管轄財務局等に備え置き、公衆の縦覧に供する。

- (2) In addition to the Local Finance Bureau prescribed in the preceding paragraph, the documents set forth in the items of Article 25, paragraph (1) of the Act related to Beneficiary Certificates Backed by Assets in Trust, or Trust Beneficiary Certificates or Trust Beneficial Interests are kept and made available for public inspection at the Competent Local Finance Bureau, etc. for the Originator in cases of Beneficiary Certificates Backed by Assets in Trust and at the Competent Local Finance Bureau, etc. for the relevant settlor in cases of Trust Beneficiary Certificates or Trust Beneficial Interests.

第三十二条 特定有価証券に係る法第二十五条第一項各号に掲げる書類を提出した者（個人を除く。）は、同条第二項（法第二十七条において準用する場合を含む。次項において同じ。）の規定によりこれらの書類の写しを公衆の縦覧に供する場合には、当該発行者の本店又は主たる事務所及び主要な支店又は主要な従たる事務所の営業時間又は業務時間中行わなければならない。

Article 32 (1) If the person (excluding an individual) that has submitted the documents set forth in the items of Article 25, paragraph (1) of the Act as related to Regulated Securities makes a copy of those documents available for public inspection pursuant to the provisions of paragraph (2) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), it must be made available during the business hours or operating hours of the head office or principal office and major branch offices or major secondary offices of the relevant Issuer.

2 外国特定有価証券の発行者が本邦内に支店又は事務所を有する場合には、当該支店又は事務所は、法第二十五条第二項に規定する主要な支店又は主要な従たる事務所に含まれるものとする。

- (2) If an Issuer of Foreign Regulated Securities has branch offices or offices in Japan, those branch offices or offices are to be included in the major branch offices or major secondary offices prescribed in Article 25, paragraph (2) of the Act.

（目論見書の交付に係る情報通信の技術を利用する方法）

(Methods of Delivery of Prospectus by Using Information and Communications Technology)

第三十二条の二 特定有価証券に係る法第二十七条の三十の九第一項に規定する内閣府令で定める場合は、同項に規定する目論見書（以下この条において単に「目論見書」という。）に記載された事項を提供しようとする者（以下この条において「目論見書提供者」という。）において、第五項で定めるところにより、あらかじめ、当該目論見書の交付を受けるべき者（以下この条において「目論見書被提供者」という。）に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を示し、電磁的方法又は電話その他の方法により同意を得ている場合とする。

Article 32-2 (1) The cases specified by Cabinet Office Order, referred to in Article 27-30-9, paragraph (1) of the Act, which pertain to Regulated Securities, are those when a person that intends to provide the matters included in the Prospectus prescribed in that paragraph (hereinafter simply referred to as a "Prospectus" in this Article) (hereinafter the person is referred to as a "Prospectus Provider" in this Article), indicates in advance, the type and details of the methods set forth in each of the items of the following paragraph (hereinafter referred to as "electronic or magnetic means" in this Article) to the person that is to receive the Prospectus (hereinafter referred to as the "Prospectus Recipient" in this Article) and has obtained consent therefrom by electronic or magnetic means or by telephone or any other means pursuant to the provisions of paragraph (5).

2 特定有価証券に係る法第二十七条の三十の九第一項に規定する内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by Cabinet Office Order, referred to in Article 27-30-9, paragraph (1) of the Act, which pertain to Regulated Securities, are the following methods:

一 電子情報処理組織を使用する方法のうちイからニまでに掲げるもの

(i) the methods using an Electronic Data Processing System that are set forth in (a) through (d):

イ 目論見書提供者等（目論見書提供者又は目論見書提供者との契約によりファイルを自己の管理する電子計算機に備え置き、これを目論見書被提供者若しくは目論見書提供者の用に供する者をいう。以下この条において同じ。）の使用に係る電子計算機と目論見書被提供者等（目論見書被提供者又は目論見書被提供者との契約により目論見書被提供者ファイル（専ら当該目論見書被提供者の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて目論見書に記載された事項（以下この条において「記載事項」という。）を送信し、目論見書被提供者等の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあつては、目論見書提供者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) by transmitting the matters included in a Prospectus (hereinafter referred to as the "matters included in a Prospectus" in this Article) via a telecommunications line that links the computer used by the Prospectus Provider, etc. (meaning the Prospectus Provider or a person that keeps a file on the computer personally managed under the contract concluded with the Prospectus Provider and provides it to the Prospectus Recipient or the Prospectus Provider; hereinafter the same applies in this Article) and the computer used by a Prospectus Recipient, etc. (meaning the Prospectus Recipient or a person that keeps the Prospectus Recipient File (meaning a

file to be used exclusively by the Prospectus Recipient; hereinafter the same applies in this Article) on the computer personally managed under the contract concluded with the Prospectus Recipient; hereinafter the same applies in this Article), and recording the matters included in a Prospectus in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient, etc. (if the Prospectus Recipient gives consent to receive the provisions of the matters included in a Prospectus by electronic or magnetic means or gives notice to the effect that the Prospectus Recipient will not receive the provisions of the matters included in a Prospectus by the relevant means, by recording to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

ロ 目論見書提供者等の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供し、目論見書被提供者等の使用に係る電子計算機に備えられた当該目論見書被提供者の目論見書被提供者ファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあっては、目論見書提供者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) by offering the matters included in a Prospectus which are recorded in the file stored on the computer used by the Prospectus Provider, etc. to the Prospectus Recipient for inspection via a telecommunications line, and recording the matters included in a Prospectus in the Prospectus Recipient's Prospectus Recipient File on the computer used by the Prospectus Recipient, etc. (if the Prospectus Recipient gives consent to receive the provisions of the matters included in a Prospectus by electronic or magnetic means or gives notice to the effect that the Prospectus Recipient will not receive the provisions of the matters included in a Prospectus by the relevant means, by recording to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

ハ 目論見書提供者等の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供する方法

(c) by offering the matters included in a Prospectus which are recorded in the Prospectus Recipient File stored on the computer used by the Prospectus Provider, etc., via a telecommunications line; or

ニ 閲覧ファイル（目論見書提供者等の使用に係る電子計算機に備えられたファイルであって、同時に複数の目論見書被提供者の閲覧に供するため当該記載事項を記録させるファイルをいう。次項において同じ。）に記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供する方法

(d) by offering the matters included in a Prospectus which are recorded in the Inspection File (meaning a file stored on the computer used by a Prospectus Provider, etc. in which those matters included in a Prospectus



are recorded in order to provide them to two or more Prospectus Recipients for inspection at the same time; the same applies in the following paragraph) to the Prospectus Recipient for inspection via a telecommunications line; or

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもって調製するファイルに記載事項を記録したものを交付する方法

(ii) the method of provision by delivering a file recording the matters included in a Prospectus that has been prepared using media which are capable of securely recording certain information, such as magnetic disks, CD-ROMs, or any other media equivalent thereto.

3 前項各号に掲げる方法は、次に掲げる基準に適合するものでなければならない。

(3) The methods set forth in the items of the preceding paragraph must conform to the following standards:

一 目論見書被提供者が閲覧ファイル又は目論見書被提供者ファイルへの記録を出力することにより書面を作成できるものであること。

(i) that the method is one that enables a Prospectus Recipient to prepare a document by outputting records in the Inspection File or the Prospectus Recipient File;

二 前項第一号イ、ハ及びニに掲げる方法（目論見書被提供者の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記載事項を記録する方法を除く。）にあっては、記載事項を目論見書被提供者ファイル又は閲覧ファイルに記録する旨又は記録した旨を目論見書被提供者に対し通知するものであること。ただし、目論見書被提供者が当該記載事項を閲覧していたことを確認したときはこの限りでない。

(ii) that with regard to the methods set forth in item (i), (a), (c), and (d) of the preceding paragraph (excluding the method of provision by recording the matters included in a Prospectus in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient), the method is one in which the Prospectus Recipient is notified that the matters included in a Prospectus are to be or have been recorded in the Prospectus Recipient File or the Inspection File; provided, however, that this does not apply if it is confirmed that the Prospectus Recipient has inspected those matters included in a Prospectus;

三 前項第一号ニに掲げる方法にあっては、目論見書被提供者が閲覧ファイルを閲覧するために必要な情報を目論見書被提供者ファイルに記録するものであること。

(iii) that with regard to the method set forth in item (i), (d) of the preceding paragraph, the method is one in which the information necessary for a Prospectus Recipient to inspect the Inspection File is recorded in the Prospectus Recipient File;

四 前項第一号ハ又はニに掲げる方法にあっては、次のいずれかに該当すること。

(iv) that with regard to the methods set forth in item (i), (c) or (d) of the

preceding paragraph, the method is one that falls under any of the following:

イ 当該目論見書の提供があった時から五年間（当該期間が終了する日までの間に当該目論見書の記載事項に係る苦情の申出があったときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間。ロにおいて同じ。）、次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、目論見書被提供者の同意（第一項に規定する方法による同意をいう。）を得て前項第一号イ若しくはロ若しくは第二号に掲げる方法により交付する場合又は目論見書被提供者による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(a) the method is one in which the following matters cannot be deleted or altered until five years have elapsed from the time when the Prospectus has been provided (if any complaints related to the matters included in a Prospectus in the Prospectus have been raised within the time before the expiration date of the period, during the time until either the expiration date of the period or the day when the complaint is settled, whichever comes later; the same applies in (b)); provided, however, that if the matters included in a Prospectus which are made available for public inspection are delivered in writing, if the matters included in a Prospectus are to be delivered by the methods set forth in item (i), (a) or (b) or item (ii) of the preceding paragraph with the Consent (meaning the consent obtained by the method prescribed in paragraph (1)) of the Prospectus Recipient, or if there are instructions by the Prospectus Recipient to delete those matters included in a Prospectus, those matters included in a Prospectus may be deleted:

(1) 前項第一号ハに掲げる方法については、目論見書被提供者ファイルに記録された記載事項

1. with regard to the method set forth in item (i), (c) of the preceding paragraph, the matters included in a Prospectus recorded in a Prospectus Recipient File; and

(2) 前項第一号ニに掲げる方法については、閲覧ファイルに記録された記載事項

2. with regard to the method set forth in item (i), (d) of the preceding paragraph, the matters included in a Prospectus recorded in an Inspection File; and

ロ 当該目論見書の提供があった時から五年間、目論見書被提供者から目論見書の交付の請求があった場合に、前項第一号イ若しくは第二号に掲げる方法又は書面により記載事項を直ちに交付するものであること。

(b) the method is one in which the matters included in a Prospectus is immediately delivered by the methods set forth in item (i), (a) or item (ii) of the preceding paragraph or in writing, if requests for delivery of the Prospectus have been made by the Prospectus Recipient within five years

from the time when the Prospectus was provided; and

五 前項第一号ニに掲げる方法であつて、前号イに掲げる基準に該当する場合には、同号イの期間を経過するまでの間において、第三号の規定により目論見書被提供者が閲覧ファイルを検閲するために必要な情報を記録した目論見書被提供者ファイルと当該閲覧ファイルとを電気通信回線を通じて接続可能な状態を維持させること。ただし、閲覧の提供を受けた目論見書被提供者が接続可能な状態を維持させることについて不要である旨通知した場合はこの限りでない。

(v) that with regard to the method set forth in item (i), (d) of the preceding paragraph, if the method falls under the criteria set forth in (a) of the preceding item, the method is one in which the Prospectus Recipient File recording the information necessary for the Prospectus Recipient to inspect the Inspection File pursuant to item (iii) and the Inspection File is maintained as connectable via a telecommunications line until the period prescribed in (a) of the preceding item has elapsed; provided, however, that this does not apply if the Prospectus Recipient that has been given access to the files has given notice that it is not necessary to maintain the connection.

4 第二項第一号の「電子情報処理組織」とは、目論見書提供者等の使用に係る電子計算機と、目論見書被提供者ファイルを備えた目論見書被提供者等又は目論見書提供者等の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The term "Electronic Data Processing System" as used in paragraph (2), (i) means an electronic data processing system that links a computer used by the Prospectus Provider, etc. and a computer used by a Prospectus Recipient, etc. or Prospectus Provider, etc. on which the Prospectus Recipient File is stored, via a telecommunications line.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The type and details of the method to be indicated pursuant to the provisions of paragraph (1) are following matters:

一 第二項各号に規定する方法のうち目論見書提供者が使用するもの

(i) among the methods prescribed in the items of paragraph (2), the method used by the Prospectus Provider; and

二 ファイルへの記録の方式

(ii) the method of recording the matters in the file.

6 第一項の規定による同意を得た目論見書提供者は、当該目論見書被提供者から電磁的方法又は電話その他の方法により電磁的方法による提供を受けない旨の申出があつたときは、当該目論見書被提供者に対し、記載事項の提供を電磁的方法によつてしてはならない。ただし、当該目論見書被提供者が再び同項の規定による同意をした場合は、この限りでない。

(6) When the Prospectus Recipient states, in writing or by electronic or magnetic means, to the effect that the Prospectus Recipient will not receive provisions of the matters included in a Prospectus by electronic or magnetic means, a Prospectus Provider that had obtained the consent under paragraph (1) must

not provide the matters included in a Prospectus by electronic or magnetic means or by telephone or any other means to the Prospectus Recipient; provided, however, that this does not apply if the Prospectus Recipient has given consent again under the same paragraph.

(法第二十三条の十三第二項又は第五項の規定により交付しなければならない書面の交付に係る情報通信の技術を利用する方法)

(Method of Delivery of Documents That Must Be Delivered Pursuant to the Provisions of Article 23-13, Paragraph (2) or (5) of the Act by Using Information and Communications Technology)

第三十二条の三 法第二十七条の三十の九第二項において法第二十七条の三十の九第一項を準用する場合の内閣府令で定める場合は、同条第二項に規定する書面に記載すべき事項（以下この条において「記載事項」という。）を提供しようとする者（以下この条において「文書交付者」という。）において、第五項で定めるところにより、あらかじめ、書面の交付を受けるべき者（以下この条において「文書被交付者」という。）に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を示し、電磁的方法又は電話その他の方法により同意を得ている場合とする。

Article 32-3 (1) The cases specified by Cabinet Office Order if Article 27-30-9, paragraph (1) of the Act is applied mutatis mutandis pursuant to Article 27-30-9, paragraph (2) of the Act are cases when a person that intends to provide matters to be included in the document prescribed in Article 27-30-9, paragraph (2) of the Act (hereinafter referred to as the "matters included in the document" in this Article) (hereinafter the person is referred to as the "Document Deliverer" in this Article), has indicated in advance the type and details of the methods set forth in the items of the following paragraph (hereinafter referred to as "electronic or magnetic means" in this Article) to the person that is to receive documents (hereinafter the person is referred to as the "Document Recipient" in this Article) pursuant to paragraph (5), and obtained consent therefrom by electronic or magnetic means or by telephone or any other means.

2 法第二十七条の三十の九第二項において同条第一項を準用する場合の内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by Cabinet Office Order if Article 27-30-9, paragraph (1) of the Act is applied mutatis mutandis pursuant to paragraph (2) of that Article are the following methods:

一 電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) the methods of using an Electronic Data Processing System that are set forth in (a) or (b):

イ 文書交付者の使用に係る電子計算機と文書被交付者の使用に係る電子計算機とを接続する電気通信回線を通じて記載事項を送信し、文書被交付者の使用に係る

電子計算機に備えられたファイルに記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあっては、文書交付者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) by transmitting the matters included in the document via a telecommunications line that links the computer used by the Document Deliverer and the computer used by the Document Recipient, and recording the matters included in the document in the file stored on the computer used by the Document Recipient (if the Document Recipient gives consent to receive the provision of the matters included in the document by electronic or magnetic means, or gives notice to the effect that the Document Recipient will not receive the provision of the matters included in the document by the relevant means, by recording to that effect in a file stored on a computer used by the Document Deliverer); or

ロ 文書交付者の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて文書被交付者の閲覧に供し、当該文書被交付者の使用に係る電子計算機に備えられたファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあっては、文書交付者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) by offering the matters included in the document which are recorded in a file stored on the computer used by the Document Deliverer to the Document Recipient for inspection via a telecommunications line, and recording the matters included in the document in a file stored on the computer used by the Document Recipient (if the Document Recipient gives consent to receive the provision of the matters included in the document by electronic or magnetic means, or gives notice to the effect that the Document Recipient will not receive the provision of the matters included in the document by the relevant means, by recording to that effect in a file stored on a computer used by the Document Deliverer); or

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもって調製するファイルに記載事項を記録したものを交付する方法

(ii) the method of provision by delivering a file recording the matters included in the document that has been prepared using media which are capable of securely recording certain information, such as magnetic disks, CD-ROMs, or any other media equivalent thereto.

3 前項各号に掲げる方法は、文書被交付者がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(3) The methods set forth in the items of the preceding paragraph must be those that enable a Document Recipient to prepare a document by outputting the records stored in the file.

4 第二項第一号の「電子情報処理組織」とは、文書交付者の使用に係る電子計算機と、文書被交付者の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The term "Electronic Data Processing System" as used in paragraph (2), item (i) means an electronic data processing system that links a computer used by the Document Deliverer and a computer used by the Document Recipient via a telecommunications line.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The type and details of the means to be presented pursuant to the provisions of paragraph (1) are the following matters:

一 第二項各号に規定する方法のうち文書交付者が使用するもの

(i) among the methods prescribed in the items of paragraph (2), the method used by the Document Deliverer; and

二 ファイルへの記録の方式

(ii) the method of recording the matters in the file.

6 第一項の規定による同意を得た文書交付者は、当該文書被交付者から電磁的方法又は電話その他の方法により電磁的方法による提供を受けない旨の申出があったときは、当該文書被交付者に対し、記載事項の提供を電磁的方法によってしてはならない。ただし、当該文書被交付者が再び同項の規定による同意をした場合は、この限りでない。

(6) When the Document Recipient states, by electronic or magnetic means or by telephone or any other means, to the effect that the Document Recipient will not receive provision of the matters included in the document by electronic or magnetic means, the Document Deliverer that had obtained the consent under paragraph (1) must not provide the matters included in the document by electronic or magnetic means to the Document Recipient, provided, however, that this does not apply if the Document Recipient has given consent again under the same paragraph.

(特定有価証券に係る開示関係書類の関東財務局長の受理等)

(Acceptance of Documents Relevant to Disclosure of Regulated Securities by the Director-General of the Kanto Local Finance Bureau)

第三十三条 令第三十九条第一項第一号及び同条第五項第一号に規定する内閣府令で定めるものは、内国投資信託受益証券、内国投資証券、内国資産流動化証券、内国資産信託流動化受益証券、内国信託受益証券、内国信託社債券、内国抵当証券、内国信託受益権、内国有価証券投資事業権利等、特定有価証券信託受益証券（発行会社が内国会社（令第三十九条第一項に規定する内国会社をいう。以下この条及び次条において同じ。）である場合に限る。）及び特定預託証券（発行会社が内国会社である場合に限る。）に係る有価証券通知書又は発行登録通知書とする。

Article 33 (1) The written notice specified by Cabinet Office Order, referred to in Article 39, paragraph (1), item (i) and paragraph (5), item (i) of the Order is a Written Notice of Securities or Written Notice of Shelf Registration pertaining

to Domestic Investment Trust Beneficiary Certificates, Domestic Investment Securities, Domestic Asset Backed Securities, Domestic Beneficiary Certificates Backed by Assets in Trust, Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, Domestic Mortgage Securities, Domestic Trust Beneficial Interests, Domestic Rights in Securities Investment Business, etc., Beneficiary Certificates of Regulated Securities in Trust (limited to cases when the issuing company is a domestic company (meaning a domestic company as prescribed in Article 39, paragraph (1) of the Order; hereinafter the same applies in this Article and the following Article)), and Specified Depository Receipts (limited to cases when the issuing company is a domestic company).

2 令第三十九条第二項各号列記以外の部分に規定する内閣府令で定めるものは、内国投資信託受益証券、内国投資証券、内国資産流動化証券、内国資産信託流動化受益証券、内国信託受益証券、内国信託社債券、内国抵当証券、内国信託受益権、内国有価証券投資事業権利等、特定有価証券信託受益証券及び特定預託証券の発行者である内国会社（これらの有価証券を発行する場合に限るものとする。）とする。

(2) What is specified by Cabinet Office Order, referred to in the portions other than the items of Article 39, paragraph (2) of the Order, is a domestic company that is an Issuer of Domestic Beneficiary Securities of an Investment Trust, Domestic Investment Securities, Domestic Asset Backed Securities, Domestic Beneficiary Certificates Backed by Assets in Trust, Domestic Trust Beneficiary Certificates, Domestic Trust Corporate Bond Certificates, Domestic Mortgage Securities, Domestic Trust Beneficial Interests, Domestic Rights in Securities Investment Business, etc., Beneficiary Certificates of Regulated Securities in Trust, and Specified Depository Receipts (limited to cases when the company issues those securities).

(特定有価証券の発行者に対する重要情報の公表に係る関東財務局長の権限)  
(Authority of the Director-General of the Kanto Local Finance Bureau for Disclosure of Material Information to Issuers of Regulated Securities)

第三十四条 令第四十一条の三第一項に規定する内閣府令で定めるものは、内国投資証券、内国信託社債券、特定有価証券信託受益証券（法第二条第一項第十一号に掲げる有価証券又は信託社債券を受託有価証券とするものに限る。）及び特定預託証券（外国投資証券又は外国信託社債券に係る権利を表示するものに限る。）の発行者である内国会社（これらの有価証券を発行する場合に限るものとする。）とする。

Article 34 The domestic company specified by Cabinet Office Order, referred to in Article 41-3, paragraph (1) of the Order, is a domestic company that is the issuer of Domestic Investment Securities, Domestic Trust Corporate Bond Certificates, Beneficiary Certificates of Regulated Securities in Trust (limited to those for which the Entrusted Securities are Securities set forth in Article 2, paragraph (1), item (xi) of the Act or Trust Corporate Bond Certificates), and

Specified Depository Receipts (limited to those indicating the rights pertaining to Foreign Investment Securities or Foreign Trust Corporate Bond Certificates) (limited to cases when the domestic company issues these Securities).