

証券情報等の提供又は公表に関する内閣府令 Cabinet Office Ordinance on the Provision and Publication of Information on Securities

(平成二十年十二月五日内閣府令第七十八号)
(Cabinet Office Ordinance No. 78 of December 5, 2008)

金融商品取引法（昭和二十三年法律第二十五号）第二十七条の三十一、第二十七条の三十二及び第二十七条の三十四において読み替えて準用する同法第二十一条の二第三項の規定に基づき、特定証券情報等の提供又は公表に関する内閣府令を次のように定める。

Pursuant to the provisions of Article 27-31, Article 27-32, and Article 27-34 of the Financial Instruments and Exchange Act (Act No. 25 of 1948), the Cabinet Office Ordinance on the provision and publication of Specified Information, on securities, etc. is hereby established as follows.

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第一章 総則

Chapter I General Provisions

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

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

一 有価証券 金融商品取引法（以下「法」という。）第二条第一項に規定する有価証券及び同条第二項の規定により有価証券とみなされる権利をいう。

(i) Securities: meaning Securities as prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act (hereinafter referred to as the "Act") and rights that are deemed to be securities pursuant to the provisions

- of Article 2, paragraph (2) of the Act;
- 二 特定有価証券 法第五条第一項に規定する特定有価証券をいう。
- (ii) Regulated Securities: meaning Regulated Securities as prescribed in Article 5, paragraph (1) of the Act;
- 三 発行者 法第二条第五項に規定する発行者をいう。
- (iii) Issuer: meaning an Issuer as prescribed in Article 2, paragraph (5) of the Act;
- 四 特定証券情報 法第二十七条の三十一第一項に規定する特定証券情報をいう。
- (iv) Specified Information on Securities: meaning Specified Information on Securities as prescribed in Article 27-31, paragraph (1) of the Act;
- 五 発行者情報 法第二十七条の三十二第一項に規定する発行者情報をいう。
- (v) Issuer's Information: meaning Issuer's Information as prescribed in Article 27-32, paragraph (1) of the Act;
- 六 事業年度 法第二十七条の三十二第一項に規定する事業年度をいう。
- (vi) Business Year: meaning a Business Year as prescribed in Article 27-32, paragraph (1) of the Act;
- 七 外国証券情報 法第二十七条の三十二の二第一項に規定する外国証券情報をいう。
- (vii) Foreign Securities Information: meaning Foreign Securities Information as prescribed in Article 27-32-2, paragraph (1) of the Act;
- 八 外国証券売出し 法第二十七条の三十二の二第一項に規定する外国証券売出しをいう。
- (viii) Secondary Distribution of Foreign Securities: meaning Secondary Distribution of Foreign Securities as prescribed in Article 27-32-2, paragraph (1) of the Act; and
- 九 指定外国金融商品取引所 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。）第二条の十二の三第四号ロに規定する指定外国金融商品取引所をいう。
- (ix) Designated Foreign Financial Instruments Exchange: meaning a Designated Foreign Financial Instruments Exchange as prescribed in Article 2-12-3, item (iv), sub-item (b) of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order").

第二章 特定証券情報等の提供又は公表

Chapter II Provision and Publication of Specified Information on Securities

(特定証券情報の内容)

(Contents of Specified Information on Securities)

第二条 法第二十七条の三十一第一項に規定する内閣府令で定める情報は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める情報とする。ただし、第一号又は第二号に掲げる有価証券について、当該情報とすることが公益又は投資者保護のため適

当てないと認められる場合には、金融庁長官の指示するところによるものとする。

Article 2 (1) The information prescribed by Cabinet Office Ordinance, referred to in Article 27-31, paragraph (1) of the Act, shall be the information prescribed in the following items in accordance with the category of Securities listed in each of those items; provided, however, that where it is found to be inappropriate as regards the public interest or protection of investors to provide such information on Securities listed in item (i) or item (ii) as such information, it shall be prescribed by the instructions of the Commissioner of the Financial Services Agency:

一 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。）又はその発行者が特定取引所金融商品市場（同条第三十二項に規定する特定取引所金融商品市場をいう。以下この号において同じ。）に上場しようとする有価証券（以下「特定上場有価証券等」という。）当該特定上場有価証券等を上場し、又は上場しようとする特定取引所金融商品市場を開設する金融商品取引所（同条第十六項に規定する金融商品取引所をいう。以下同じ。）の定める規則（以下「特定取引所規則」という。）において定める情報

(i) Specified Listed Securities (meaning Specified Listed Securities as prescribed in Article 2, paragraph (33) of the Act) or Securities that the Issuer thereof intends to list on a Specified Financial Instruments Exchange Market (meaning a Specified Financial Instruments Exchange Market as prescribed in Article 2, paragraph (32) of the Act; hereinafter the same shall apply in this item) (hereinafter such Securities shall be referred to as "Specified Listed Securities, etc."): the information specified by the rules laid down by the relevant Financial Instruments Exchange (meaning a Financial Instruments Exchange as prescribed in Article 2, paragraph (16) of the Act; the same shall apply hereinafter) that has established the Specified Financial Instruments Exchange Market on which the Issuer has listed or intends to list the Specified Listed Securities, etc. (hereinafter such rules shall be referred to as the "Specified Exchange Rules");

二 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。以下この号において同じ。）又はその発行者が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。以下この号において同じ。）に特定店頭売買有価証券として登録しようとする有価証券（以下「特定店頭売買有価証券等」という。）当該特定店頭売買有価証券等を登録し、又は登録しようとする認可金融商品取引業協会の定める規則（以下「特定協会規則」という。）において定める情報

(ii) 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: hereinafter the same shall apply in this item) or Securities that the Issuer thereof intends to register with an Authorized Financial Instruments Firms Association (meaning an Authorized Financial

Instruments Firms Association as prescribed in Article 2, paragraph (13) of the Act; hereinafter the same shall apply in this item) as Specified Over-the-Counter Traded Securities (hereinafter such Securities shall be referred to as "Specified Over-the-Counter Traded Securities, etc."): the information specified by the rules laid down by the Authorized Financial Instruments Firms Association with which the Issuer has registered or intends to register the Specified Over-the-Counter Traded Securities, etc. (hereinafter such rules shall be referred to as the "Specified Association Rules"); or
三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する情報
(iii) Securities other than those listed in the preceding two items: the information designated by the Commissioner of the Financial Services Agency.

2 前項各号に定める情報には、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に関する情報を含むものとする。

(2) The information prescribed in the items of the preceding paragraph shall include the information prescribed in the following items, in accordance with the category of Securities listed in each of those items:

一 有価証券（次号に掲げる有価証券を除く。） 次に掲げる事項（当該有価証券の発行者が既に一年間継続して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）第九条の三第二項に規定する有価証券報告書（当該有価証券が外国債等の発行者の内容等の開示に関する内閣府令（昭和四十七年大蔵省令第二十六号）第一条第一号に規定する外国債等である場合には、同令第六条の二第二項に規定する有価証券報告書）を提出している場合は、その旨並びにイ及びロに掲げる事項）

(i) Securities (excluding Securities listed in the following item): the following matters (where the Issuer of the Securities has already submitted an Annual Securities Report as prescribed in Article 9-3, paragraph (2) of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, etc. (Ordinance of the Ministry of Finance No. 5 of 1973) (or where the Securities are foreign bonds, etc. as prescribed in Article 1, item (i) of the Cabinet Office Ordinance on Disclosure of Information, etc. about Issuers of Foreign Government Bonds, etc. (Ordinance of the Ministry of Finance No. 26 of 1972), an Annual Securities Report as prescribed in Article 6-2, paragraph (2) of that Ordinance) continuously for one year, to that effect and the matters listed in sub-items (a) and (b)):

イ 当該情報が特定証券情報である旨

(a) that the information falls under the category of Specified Information on Securities;

ロ 当該有価証券に関する事項

(b) matters concerning said Securities;

ハ 当該有価証券の発行者が発行者である当該有価証券以外の有価証券に関する事

項

(c) matters concerning Securities other than said Securities issued by the Issuer of said Securities; and

ニ 当該有価証券の発行者（国又は地方公共団体を除く。）の事業及び経理に関する事項

(d) matters concerning the business and accounting of the Issuer (excluding states and local governments) of said Securities.

ニ 特定有価証券 次に掲げる事項

(ii) Regulated Securities: the following matters:

イ 当該情報が特定証券情報である旨

(a) that the information falls under the category of Specified Information on Securities;

ロ 当該有価証券に関する事項

(b) matters concerning said Securities;

ハ 当該有価証券に係るファンド（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）第一条第九号に規定するファンドをいう。以下同じ。）管理資産（同条第九号の二に規定する管理資産をいう。）その他これに準ずる財産又は資産（ニ及び第七条第三項第二号において「運用資産等」という。）の内容及び運用に関する事項

(c) matters concerning any details and investment of Funds (meaning funds as prescribed in Article 1, item (ix) of the Cabinet Office Ordinance on Disclosure of Information of Regulated Securities, etc. (Ordinance of the Ministry of Finance No. 22 of 1993); the same shall apply hereinafter) in relation to said Securities, Collateralized Assets (meaning Collateralized Assets as prescribed in Article 1, item (ix)-2 of that Ordinance), and other equivalent property or assets (referred to as "Assets under Management, etc." in sub-item (d) and Article 7, paragraph (3), item (ii)); and

ニ 運用資産等の運用を行う者に関する事項

(d) matters concerning the person engaged in the investment of the Assets under Management, etc.

（特定証券情報の提供又は公表の方法）

(Method of Provision or Publication of Specified Information on Securities)

第三条 特定証券情報の提供又は公表をしようとする発行者は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める方法により行わなければならない。

Article 3 An Issuer that intends to provide or publicize Specified Information on Securities shall do so by the methods prescribed in the following items in accordance with the category of Securities listed in each of those items:

一 特定上場有価証券等 特定取引所規則において定める公表の方法

(i) Specified Listed Securities, etc. : the method of publication specified in the Specified Exchange Rules;

- 二 特定店頭売買有価証券等 特定協会規則において定める公表の方法
- (ii) Specified Over-the-Counter Traded Securities, etc. : the method of publication specified in the Specified Association Rules; or
- 三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する方法
- (iii) Securities other than those listed in the preceding two items: the method designated by the Commissioner of the Financial Services Agency.

(参照方式による特定証券情報の提供又は公表)

(Provision or Publication of Specified Information on Securities by the Reference Method)

第四条 法第二十七条の三十一第三項に規定する内閣府令で定める期間は、一年間とする。

Article 4 (1) The period specified by Cabinet Office Ordinance, referred to in Article 27-31, paragraph (3) of the Act, shall be one year.

2 法第二十七条の三十一第三項に規定する発行者が特定証券情報を提供し、又は公表しようとする場合には、当該特定証券情報に、次の各号に掲げる有価証券の区分に応じ、当該各号に定める方法により、当該発行者（当該有価証券が特定有価証券である場合にあっては、当該有価証券又は当該有価証券の発行者が発行する同一種類の有価証券（法第四条第三項第三号に規定する同一種類の有価証券をいう。））に係る参照情報（法第二十七条の三十一第三項に規定する参照情報をいう。）を参照すべき旨を表示しなければならない。

(2) Where an Issuer as prescribed in Article 27-31, paragraph (3) of the Act intends to provide or publicize Specified Information on Securities, he/she shall note in the Specified Information on Securities that reference should be made to the Reference Information (meaning Reference Information as prescribed in Article 27-31, paragraph (3) of the Act) in connection with the Issuer (or where the Securities are Regulated Securities, in connection with the Securities or with the Same Class of Securities (meaning the same class of Securities as referred to in Article 4, paragraph (3), item (iii) of the Act) as those issued by the Issuer of the Securities), by the methods prescribed in the following items in accordance with the category of Securities listed in each of those items:

一 特定上場有価証券等 特定取引所規則において定める方法

(i) Specified Listed Securities, etc. : the method specified in the Specified Exchange Rules;

二 特定店頭売買有価証券等 特定協会規則において定める方法

(ii) Specified Over-the-Counter Traded Securities, etc. : the method specified in the Specified Association Rules; or

三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する方法

(iii) Securities other than those listed in the preceding two items: the method designated by the Commissioner of the Financial Services Agency.

3 法第二十七条の三十一第三項に規定する内閣府令で定める情報は、次の各号に掲げ

る有価証券の区分に応じ、当該各号に定める情報とする。

(3) The information specified by Cabinet Office Ordinance, referred to in Article 27-31, paragraph (3) of the Act, shall be the information prescribed in the following items in accordance with the category of Securities listed in each of those items:

一 有価証券（次号に掲げる有価証券を除く。） 第二条第二項第一号ハ及びニに掲げる事項に関する情報

(i) Securities (excluding Securities listed in the following item): information concerning the matters listed in Article 2, paragraph (2), item (i), sub-items (c) and sub-item (d); or

二 特定有価証券 第二条第二項第二号ハ及びニに掲げる事項に関する情報

(ii) Regulated Securities: information concerning the matters listed in Article 2, paragraph (2), item (ii), sub-item (c) and sub-item (d).

（特定証券情報の訂正）

(Amendment of Specified Information on Securities)

第五条 法第二十七条の三十一第四項に規定する内閣府令で定める場合は、次の各号に掲げる場合とし、同項に規定する内閣府令で定める期間は、それぞれ当該各号に定める期間とする。

Article 5 (1) The cases specified by Cabinet Office Ordinance, referred to in Article 27-31, paragraph (4) of the Act, shall be the cases listed in the following items, and the period specified by Cabinet Office Ordinance, referred to in that paragraph, shall be the period prescribed in each of those items:

一 当該特定証券情報に係る有価証券について開示が行われている場合（法第四条第七項に規定する開示が行われている場合をいう。以下同じ。）に該当することとなった場合 当該特定証券情報の提供又は公表をした日から開示が行われている場合に該当することとなった日までの期間

(i) cases that fall under the case where disclosures have been made (meaning the case where disclosures have been made as prescribed in Article 4, paragraph (7) of the Act; the same shall apply hereinafter) for the Securities connected with the Specified Information on Securities: the period from the date of the provision or publication of the Specified Information on Securities to the date when the case comes to fall under the case where disclosures have been made; or

二 当該特定証券情報に係る有価証券が消却、償還その他の理由により存しないこととなった場合 当該特定証券情報の提供又は公表をした日から当該有価証券が存しないこととなった日までの期間

(ii) cases where Securities connected with the Specified Information on Securities have ceased to exist due to retirement, redemption, or on any other grounds: the period from the date of the provision or publication of the Specified Information on Securities to the date on which said Securities

ceased to exist.

2 法第二十七条の三十一第四項の規定により訂正特定証券情報（同項に規定する訂正特定証券情報をいう。以下この項において同じ。）の提供又は公表をしなければならない発行者は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める方法により、当該訂正特定証券情報に係る特定証券情報を提供し、又は公表した方法と同一の方法により、当該訂正特定証券情報を当該特定証券情報に係る特定勧誘等（同条第一項に規定する特定勧誘等をいう。第八条第一項第二号において同じ。）の相手方及び当該特定勧誘等に係る有価証券の所有者に対して提供し、又は公表しなければならない。

(2) An Issuer who is to provide or publicize Amended Specified Information on Securities (meaning Amended Specified Information on Securities as prescribed in Article 27-31, paragraph (4) of the Act; hereinafter the same shall apply in this paragraph) pursuant to the provisions of that paragraph shall provide or publicize the Amended Specified Information on Securities to the other party to the Specified Solicitation or Offer, etc. (meaning Specified Solicitation or Offer, etc. as prescribed in Article 27-31, paragraph (1) of the Act; the same shall apply in Article 8, paragraph (1), item (ii)) in connection with the Specified Information on Securities to which the Amended Specified Information on Securities is related and to the holder of the Securities under the Specified Solicitation or Offer, etc. , by the method prescribed in the following items, in accordance with the category of Securities listed in each of those items, that is the same as the method that he/she used to provide or publicize such Specified Information on Securities:

一 特定上場有価証券等 特定取引所規則において定める方法

(i) Specified Listed Securities, etc. : the method specified in the Specified Exchange Rules;

二 特定店頭売買有価証券等 特定協会規則において定める方法

(ii) Specified Over-the-Counter Traded Securities, etc. : the method specified in the Specified Association Rules; or

三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する方法

(iii) Securities other than those listed in the preceding two items: the method designated by the Commissioner of the Financial Services Agency.

3 前項に規定する所有者とは、次の各号に掲げる有価証券の区分に応じ、当該各号に定める者をいう。

(3) The holder prescribed in the preceding paragraph shall be the person prescribed in the following items in accordance with the category of Securities listed in each of those items:

一 有価証券（次号に掲げる有価証券を除く。） 株主名簿（協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号）第二十五条第一項に規定する優先出資者名簿を含み、当該有価証券が株券以外の有価証券である場合には、その所有者の名簿）に所有者として記載され、又は記録されている者

(i) Securities (excluding the Securities listed in the following item): the person who is listed or recorded as the holder in the shareholder registry (including the preferred equity investor registry prescribed in Article 25, paragraph (1) of the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions (Act No. 44 of 1993), and where the relevant Securities are Securities other than share certificates, the registry of the holders thereof); or

二 外国又は外国の者の発行する有価証券 当該有価証券の保管の委託を受けている金融商品取引業者等（法第三十四条に規定する金融商品取引業者等をいう。第十三条第三号、第十四条及び第十六条第三号において同じ。）の有する当該有価証券の所有者の名簿に記載されている者

(ii) Securities issued by a foreign state or foreign person: the person who is listed in the registry of the holders of the Securities that are being held by the Financial Instruments Business Operator, etc. (meaning a Financial Instruments Business Operator, etc. as prescribed in Article 34 of the Act; the same shall apply in Article 13, item (iii), Article 14, and Article 16, item (iii)) who has been entrusted to retain said Securities.

（特定証券等情報を公表しなければならない期間）

(Period in Which Specified Information on Securities Is to Be Publicized)

第六条 前条第一項の規定は、法第二十七条の三十一第五項に規定する内閣府令で定める場合及び内閣府令で定める期間について準用する。この場合において、前条第一項中「提供又は公表」とあるのは、「公表」と読み替えるものとする。

Article 6 The provisions of paragraph (1) of the preceding Article shall apply mutatis mutandis to the cases and the period specified by Cabinet Office Ordinance, referred to in Article 27-31, paragraph (5) of the Act; provided, however, that the term "the provision or publication" in paragraph (1) of the preceding Article shall be deemed to be replaced with "the publication."

（発行者情報の内容等）

(Contents of an Issuer's Information)

第七条 法第二十七条の三十二第一項の規定により発行者情報の提供又は公表をすべき発行者は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める方法により行わなければならない。

Article 7 (1) An Issuer who is to provide or publicize Issuer's Information pursuant to the provisions of Article 27-32, paragraph (1) of the Act shall do so by the method prescribed in the following items, in accordance with the category of Securities listed in each of those items:

一 特定上場有価証券等 特定取引所規則において定める公表の方法

(i) Specified Listed Securities, etc. : the method of publication specified in the Specified Exchange Rules;

- 二 特定店頭売買有価証券等 特定協会規則において定める公表の方法
- (ii) Specified Over-the-Counter Traded Securities, etc. : the method of publication specified in the Specified Association Rules; or
- 三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する方法
- (iii) Securities other than those listed in the preceding two items: the method designated by the Commissioner of the Financial Services Agency.
- 2 法第二十七条の三十二第一項に規定する内閣府令で定める情報は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める情報とする。ただし、第一号又は第二号に掲げる有価証券について、当該情報とすることが公益又は投資者保護のため適当でないと認められる場合には、金融庁長官の指示するところによるものとする。
- (2) The information specified by Cabinet Office Ordinance, referred to in Article 27-32, paragraph (1) of the Act, shall be the information prescribed in the following items in accordance with the category of Securities listed in each of those items; provided, however, that where it is found to be inappropriate as regards the public interest or protection of investors to provide such information on the Securities listed in items (i) or (ii) as such information, it shall be prescribed by the instructions of the Commissioner of the Financial Services Agency:
- 一 特定上場有価証券等 特定取引所規則において定める情報
- (i) Specified Listed Securities, etc. : the information specified in the Specified Exchange Rules;
- 二 特定店頭売買有価証券等 特定協会規則において定める情報
- (ii) Specified Over-the-Counter Traded Securities, etc. : the information specified in the Specified Association Rules; or
- 三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する情報
- (iii) Securities other than those listed in the preceding two items: the information designated by the Commissioner of the Financial Services Agency.
- 3 前項各号に定める情報には、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に関する情報を含むものとする。
- (3) The information prescribed in the items of the preceding paragraph shall include the information prescribed in the following items in accordance with the category of Securities listed in each of those items:
- 一 有価証券（次号に掲げる有価証券を除く。） 次に掲げる事項
- (i) Securities (excluding the Securities listed in the following item): the following matters:
- イ 当該情報が発行者情報である旨
- (a) that the information falls under the category of specified information on securities;
- ロ 当該有価証券の発行者が発行者である当該有価証券以外の有価証券に関する事項

- (b) matters concerning Securities other than said Securities issued by the Issuer of said Securities; and
- ハ 当該有価証券の発行者（国又は地方公共団体を除く。）の事業及び経理に関する事項
- (c) matters concerning the business and accounting of the Issuer (excluding states and local governments) of said Securities.
- 二 特定有価証券 次に掲げる事項
- (ii) Regulated Securities: the following matters:
 - イ 当該情報が発行者情報である旨
 - (a) that the information falls under the category of Issuer's Information;
 - ロ 運用資産等の内容及び運用に関する事項
 - (b) matters concerning the details and investment of the Assets under Management, etc. ; and
 - ハ 運用資産等の運用を行う者に関する事項
 - (c) matters concerning the person engaged in investment of the Assets under Management, etc.
- 4 法第二十七条の三十二第一項本文に規定する内閣府令で定める場合は、次の各号に掲げる場合とし、同項に規定する内閣府令で定める期間は、それぞれ当該各号に定める期間とする。
 - (4) The cases prescribed by Cabinet Office Ordinance, referred to in the main clause of Article 27-32, paragraph (1) of the Act, shall be the cases listed in the following items, and the period prescribed by Cabinet Office Ordinance, referred to in that paragraph, shall be the period prescribed in each of those items:
 - 一 当該発行者が発行者である有価証券が特定有価証券である場合 当該有価証券に係る特定期間（法第二十四条第五項において読み替えて準用する同条第一項に規定する特定期間をいう。）
 - (i) where the Securities issued by the Issuer are Regulated Securities: the Specified Period (meaning the Specified Period prescribed in Article 24, paragraph (1) of the Act as applied mutatis mutandis by replacing certain terms pursuant to paragraph (5) of that Article) designated for the Securities; or
 - 二 当該発行者が会社以外の者である場合（前号に掲げる場合を除く。） 事業年度又はこれに準ずる期間
 - (ii) where the Issuer is a person other than a company (excluding the case prescribed in the preceding item): a Business Year or any other equivalent period.
- 5 法第二十七条の三十二第一項ただし書に規定する内閣府令で定める場合は、次の各号に掲げる場合とする。
 - (5) The cases prescribed by Cabinet Office Ordinance, referred to in the main clause of Article 27-32, paragraph (1) of the Act shall be the cases listed in the

following items:

一 法第二十七条の三十二第一項各号に定める有価証券又は当該有価証券の発行者が発行する他の有価証券について開示が行われている場合に該当する場合

(i) cases that fall under the Case Where Disclosures Have Been Made with regard to the Securities prescribed in the items of Article 27-32, paragraph (1) of the Act or other Securities issued by the Issuer of such Securities;

二 法第二十七条の三十二第一項第一号に定める有価証券が、令第二条の十二の四第一項の規定により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。第八条第一項において同じ。）に該当しなくなった場合

(ii) cases where the Securities prescribed in Article 27-32, paragraph (1), item (i) of the Act have ceased to fall under the category of Securities for Professional Investors (meaning Securities for Professional Investors as prescribed in Article 4, paragraph (3) of the Act; the same shall apply in Article 8, paragraph (1)) pursuant to the provisions of Article 2-12-4, paragraph (1) of the Order; or

三 法第二十七条の三十二第一項第一号に定める有価証券の発行者が、金融庁長官に対し、同項の規定による発行者情報の提供又は公表をしないことについての承認を申請した場合であって、金融庁長官が、当該発行者が次のいずれかに該当するものと認めることにより、発行者情報（当該申請のあった日の属する事業年度から次のいずれかに該当しないこととなる日の属する事業年度までの事業年度に係るものに限る。）の提供又は公表をしないことを承認したとき。

(iii) cases where an Issuer of Securities prescribed in Article 27-32, paragraph (1), item (i) of the Act has applied to the Commissioner of the Financial Services Agency for approval not to provide or publicize the Issuer's Information under the provisions of that paragraph, and where the Commissioner of the Financial Services Agency has found the Issuer to fall under any of the following and has given approval for the Issuer's Information (limited to information pertaining to Business Years from the Business Year that includes the day on which the Issuer filed the application to the Business Year that includes the day on which the Issuer ceases to fall under any of the following) not to be provided or publicized:

イ 清算中の者

(a) a person in liquidation; or

ロ 相当の期間事業を休止している者

(b) a person who is suspending his/her business for a considerable period of time.

6 前項第三号の承認は、同号に規定する発行者が同号に規定する申請に係る承認申請書に、次の各号に掲げる発行者の区分に応じ、当該各号に定める書類を添付して提出することを条件として、行われるものとする。

(6) The approval referred to in item (iii) of the preceding paragraph shall be given on the condition that the Issuer prescribed in that item has submitted

the written application for approval prescribed in that item, with the documents prescribed in the following items attached thereto, in accordance with the category of Issuers listed in each of those items:

一 第五条第三項第一号に掲げる有価証券の発行者 次に掲げる書類

(i) an Issuer of Securities listed in Article 5, paragraph (3), item (i): the following documents:

イ 定款その他これに準ずる書類

(a) the articles of incorporation and any other equivalent documents;

ロ 当該発行者が前項第三号イに掲げる者である場合には、解散を決議した株主総会（相互会社にあつては社員総会又は総代会、社団たる医療法人にあつては社員総会）の議事録の写し及び解散の登記をした登記事項証明書又はこれらに準ずる書面

(b) where the Issuer is a person listed in item (iii), sub-item (a) of the preceding paragraph, a copy of the minutes of the shareholders meeting (or the general meeting of members or the general meeting of representatives for a mutual company, or the general meeting of members for a medical incorporated association) that resolved on the dissolution and the certificate of registered matters for the dissolution, or any documents equivalent thereto; or

ハ 当該発行者が前項第三号ロに掲げる者である場合には、事業の休止の経緯及び今後の見通しについて記載した書面

(c) where the Issuer is a person listed in item (iii), sub-item (b) of the preceding paragraph, a document that contains the particulars of the suspension of the business and its future prospects;

二 前号に掲げる発行者以外の発行者 次に掲げる書類

(ii) an Issuer other than those listed in the preceding item: the following documents:

イ 前号に定める書類

(a) the documents prescribed in the preceding item;

ロ 当該承認申請書に記載された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

(b) a document certifying that the representative person of the Issuer listed in the written application for approval is a person with due authority for the submission of the written application for approval; and

ハ 当該発行者が、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 certifying that the Issuer has given a person who has an address in Japan the authority to represent the Issuer with regard to any acts concerning the submission of the written application for approval.

(発行者情報の提供又は公表を要しない場合)

(Cases Where the Provision or Publication of Issuer's Information Is Not Required)

第八条 法第二十七条の三十二第二項に規定する内閣府令で定める場合は、同条第一項本文の規定の適用を受けない発行者が発行する有価証券が特定投資家向け有価証券に該当することとなった場合で、次の各号（法第四条第三項第四号に掲げる有価証券に該当することとなった場合にあつては、第一号に限る。）に掲げる場合のいずれかに該当するときとする。

Article 8 (1) The cases prescribed by Cabinet Office Ordinance, referred to in Article 27-32, paragraph (2) of the Act shall be where Securities issued by an Issuer that is excluded from the application of the main clause of paragraph (1) of that Article have come to fall under the category of Securities for Professional Investors, and where this falls under any of the cases listed in the following items (limited to item (i) when such Securities have come to fall under the category of Securities listed in Article 4, paragraph (3), item (iv) of the Act):

一 当該有価証券又は当該発行者が発行する他の有価証券について開示が行われている場合に該当する場合

(i) cases that fall under the Case Where Disclosures Have Been Made with regard to the Securities or other Securities issued by the Issuer;

二 当該有価証券がその特定勧誘等につき法第二十七条の三十一第一項の規定の適用を受けることにより、同条第二項の規定により提供又は公表が行われた特定証券情報に、当該特定証券情報の提供又は公表が行われた日の属する事業年度の直前事業年度に係る第二条第二項第一号ニ又は第二号ハに掲げる事項に関する情報が含まれている場合

(ii) cases where the Securities are subject to the provisions of Article 27-31, paragraph (1) of the Act with regard to a Specified Solicitation or Offer, etc. , and the Specified Information on Securities provided or publicized pursuant to the provisions of paragraph (2) of that Article contains information concerning the matters listed in Article 2, paragraph (2), item (i), sub-item (d) or item (ii), sub-item (c) concerning the Business Year immediately prior to the Business Year that includes the day on which the Specified Information on Securities was provided or publicized; or

三 当該有価証券が法第四条第三項第三号に掲げる有価証券に該当することにより特定投資家向け有価証券となった場合

(iii) cases where the Securities fall under the category of Securities listed in Article 4, paragraph (3), item (iii) of the Act and have become Securities for Professional Investors.

2 法第二十七条の三十二第二項の規定により発行者情報を提供し、又は公表すべき発行者は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める方法により、当該発行者情報を当該有価証券の所有者（第五条第三項に規定する所有者をいう。次条において同じ。）に対して提供し、又は公表しなければならない。

(2) An Issuer who is to provide or publicize Issuer's Information pursuant to the provisions of Article 27-32, paragraph (2) of the Act shall provide or publicize the Issuer's Information to a Holder (meaning a holder as prescribed in Article 5, paragraph (3); the same shall apply in the following Article) of the Securities by the method prescribed in the following items in accordance with the category of Securities listed in each of those items:

一 特定上場有価証券等 特定取引所規則において定める公表の方法

(i) Specified Listed Securities, etc. : the method of publication specified in the Specified Exchange Rules;

二 特定店頭売買有価証券等 特定協会規則において定める公表の方法

(ii) Specified Over-the-Counter Traded Securities, etc. : the method of publication specified in the Specified Association Rules; or

三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する方法

(iii) Securities other than those listed in the preceding two items: the method designated by the Commissioner of the Financial Services Agency.

(発行者情報の訂正)

(Amendment of the Issuer's Information)

第九条 法第二十七条の三十二第三項の規定により訂正発行者情報（同項に規定する訂正発行者情報をいう。以下この条において同じ。）の提供又は公表をしなければならない発行者は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める方法により、当該訂正発行者情報に係る発行者情報を提供し、又は公表した方法と同一の方法により当該訂正発行者情報を当該発行者情報を提供した相手方及び当該有価証券の所有者に対して提供し、又は公表しなければならない。

Article 9 An Issuer who is to provide or publicize Amended Issuer's Information (meaning Amended Issuer's Information as prescribed in Article 27-32, paragraph (3) of the Act; hereinafter the same shall apply in this Article) pursuant to the provisions of that paragraph shall provide or publicize the Amended Issuer's Information to the other party to whom he/she has provided the Issuer's Information to which the Amended Issuer's Information is related and to the holder of the Securities, by the method prescribed in the following items in accordance with the category of Securities listed in each of those items that is the same as the method that he/she used to provide or publicize such Issuer's Information:

一 特定上場有価証券等 特定取引所規則において定める方法

(i) Specified Listed Securities, etc. : the method specified in the Specified Exchange Rules;

二 特定店頭売買有価証券等 特定協会規則において定める方法

(ii) Specified Over-the-Counter Traded Securities, etc. : the method specified in the Specified Association Rules;

三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する方法

(iii) Securities other than those listed in the preceding two items: the method designated by the Commissioner of the Financial Services Agency.

(発行者等情報を公表しなければならない期間)

(Period in Which the Issuer's Information, etc. Is to Be Publicized)

第十条 法第二十七条の三十二第四項に規定する内閣府令で定める場合は、次の各号に掲げる場合とし、同項に規定する内閣府令で定める期間は、それぞれ当該各号に定める期間とする。

Article 10 The cases prescribed by Cabinet Office Ordinance, referred to in Article 27-32, paragraph (4) of the Act, shall be the cases listed in the following items, and the period prescribed by Cabinet Office Ordinance, referred to in that paragraph, shall be the period prescribed in each of those items:

一 第七条第五項各号に該当することとなった場合 当該公表をした日から当該各号に該当することとなった日までの期間

(i) cases that have come to fall under any of the items of Article 7, paragraph (5): the period from the date of publication to the date on which the case came to fall under the relevant item; or

二 当該発行者情報に係る有価証券が消却、償還その他の理由により存しないこととなった場合 当該発行者情報の公表をした日から当該有価証券が存しないこととなった日までの期間

(ii) cases where Securities pertaining to the Issuer's Information have ceased to exist due to retirement, redemption, or any other grounds: the period from the date of the publication of the Issuer's Information to the date on which the Securities ceased to exist.

(多数の者の知り得る状態に置く措置)

(Measures for Making Information Available to a Large Number of Persons)

第十一条 法第二十七条の三十四において読み替えて準用する法第二十一条の二第三項に規定する多数の者の知り得る状態に置く措置は、次の各号に掲げる有価証券の区分に応じ、当該各号に定める方法その他の手段により行われる措置とする。

Article 11 The measures for making information available to a large number of persons, referred to in Article 21-2, paragraph (3) of the Act as applied mutatis mutandis by replacing certain terms pursuant to Article 27-34 of the Act, shall be measures that are taken by the methods prescribed in the following items in accordance with the category of Securities listed in each of those items, or by any other means:

一 特定上場有価証券等 特定取引所規則において定める方法

(i) Specified Listed Securities, etc. : the method specified in the Specified Exchange Rules;

二 特定店頭売買有価証券等 特定協会規則において定める方法

(ii) Specified Over-the-Counter Traded Securities, etc. : the method specified in

- the Specified Association Rules; or
- 三 前二号に掲げる有価証券以外の有価証券 金融庁長官が指定する方法
- (iii) Securities other than those listed in the preceding two items: the method designated by the Commissioner of the Financial Services Agency.

第三章 外国証券情報の提供又は公表

Chapter III Provision and Publication of Foreign Securities Information

(外国証券情報の内容)

(Contents of Foreign Securities Information)

第十二条 法第二十七条の三十二の二第一項に規定する内閣府令で定める情報は、別表の上欄に掲げる有価証券の区分に応じ当該区分の下欄に掲げる情報とする。

Article 12 (1) The information prescribed by Cabinet Office Ordinance, referred to in Article 27-32-2, paragraph (1) of the Act, shall be the information listed in the right-hand column of the appended table, in accordance with the category of Securities listed in the left-hand column of the table.

2 前項に規定する情報は、外国証券情報を提供し、又は公表しなければならない者が提供し、又は公表することができる直近の事業年度（会計年度その他これに類する期間を含む。）に係る情報でなければならない。

(2) The information prescribed in the preceding paragraph shall be the information related to the most recent Business Year (including the fiscal year or any other equivalent period) that the person who is to provide or publicize Foreign Securities Information can provide or publicize.

3 外国証券情報の全部又はその一部の内容が、当該有価証券の発行者その他これに準ずる者により公表されている情報（次の各号に掲げるすべての要件に該当するものに限る。以下この項において「公表情報」という。）に含まれている場合には、公表情報を参照する旨及び当該公表情報が公表されているホームページアドレスに関する情報を、外国証券情報の全部又はその一部とみなすことができる。

(3) Where the contents of the whole or a part of the Foreign Securities Information are included in the information already publicized by the Issuer of the Securities or any other equivalent person (limited to information that satisfies all the requirements listed in the following items; hereinafter referred to as the "Publicized Information" in this paragraph), a statement to the effect that reference should be made to the Publicized Information and information about the address of the website on which the Publicized Information is available shall be deemed to be the whole or a part of the Foreign Securities Information:

- 一 当該公表情報が法令若しくは当該有価証券の発行に係る外国の法令（これに相当する国際機関の定める規則を含む。）又は当該有価証券が上場されている金融商品取引所若しくは指定外国金融商品取引所の規則に基づいて公表されていること（当該有価証券が令第二条の十二の三第一号から第三号までに掲げる有価証券である場

合を除く。)

(i) that the Publicized Information is publicized based on laws and regulations or foreign laws and regulations on the issuance of the Securities (including any equivalent rules laid down by international organizations), or the rules laid down by the Financial Instruments Exchange that lists the Securities or by the designated Foreign Financial Instruments Exchange (excluding where the Securities are those listed in Article 2-12-3, items (i) to (iii) inclusive of the Order);

二 国内において当該公表情報をインターネットにより容易に取得することができること。

(ii) that the Publicized Information is easily obtained via the Internet in Japan; and

三 当該公表情報が日本語又は英語で公表されていること。

(iii) that the Publicized Information is publicized in Japanese or English.

(外国証券情報の提供又は公表を要しない場合)

(Cases Where the Provision or Publication of Foreign Financial Information Is Not Required)

第十三条 法第二十七条の三十二の二第一項ただし書に規定する内閣府令で定める場合は、次の各号に掲げる場合のいずれかに該当するときとする。

Article 13 The cases prescribed by Cabinet Office Ordinance, referred to in the main clause of Article 27-32-2, paragraph (1) of the Act, shall be those that fall under any of the cases listed in the following items:

一 当該外国証券売出しに係る有価証券（以下この条において「売出し外国証券」という。）の発行者が当該発行者の他の有価証券について法第二十四条第一項又は第三項（これらの規定を同条第五項（法第二十七条において準用する場合を含む。）及び法第二十七条において準用する場合を含む。）の規定による有価証券報告書を提出しており、かつ、当該売出し外国証券に関する証券情報（当該売出し外国証券が該当する別表の上欄に掲げる有価証券の区分に応じ、当該区分の下欄に掲げる情報をいう。次号において同じ。）を提供し、又は公表する場合

(i) cases where an Issuer of Securities that are involved in a Secondary Distribution of Foreign Securities (hereinafter referred to as "Foreign Securities in a Secondary Distribution" in this Article) has submitted the Annual Securities Reports under Article 24, paragraph (1) or paragraph (3) of the Act (including cases where these provisions are applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 27 of the Act) and Article 27 of the Act) for other Securities that he/she has issued, and he/she provides or publicizes the relevant information on the Foreign Securities in the Secondary Distribution (meaning the information listed in the right-hand column of the appended table, in accordance with the category of Securities

listed in the left-hand column of the table under which the Foreign Securities in the Secondary Distribution fall; the same shall apply in the following item);

二 売出し外国証券の発行者が既に当該売出し外国証券について特定証券情報又は発行者情報を公表しており、かつ、当該売出し外国証券に関する証券情報を提供し、又は公表する場合（これらの情報に前条第一項に規定する情報が含まれている場合に限る。）

(ii) cases where an Issuer of Foreign Securities in a Secondary Distribution has already publicized the Specified Information on Securities or Issuer's Information with regard to the Foreign Securities in the Secondary Distribution, and he/she provides or publicizes the relevant information concerning the Foreign Securities in the Secondary Distribution (limited to cases where such information includes the information prescribed in paragraph (1) of the preceding Article);

三 売出し外国証券が令第二条の十二の三第一号から第三号までに掲げる有価証券（同号に掲げる有価証券にあっては、外国の政府又は外国の地方公共団体が当該有価証券の元本の償還及び利息の支払について保証をしているものに限る。）であつて、当該売出し外国証券の外国証券売出しを行おうとする金融商品取引業者等が当該売出し外国証券又は当該売出し外国証券の発行者が発行する当該売出し外国証券と同じ種類の他の有価証券の売買が二以上の金融商品取引業者等により継続して行われ、又は行うこととされていることを認可金融商品取引業協会（金融庁長官が指定する一の認可金融商品取引業協会に限る。）の規則で定めるところにより、確認することができる場合

(iii) cases where the Foreign Securities in a Secondary Distribution are Securities listed in Article 2-12-3, items (i) to (iii) inclusive of the Order (for Securities listed in those items, limited to those for which a foreign national or local government guarantees the redemption of the principal and the payment of the interest), and the Financial Instruments Business Operator, etc. who intends to carry out the Secondary Distribution of the Foreign Securities in the Secondary Distribution can confirm that the Foreign Securities in the Secondary Distribution or other Securities of the same class that the Issuer of the Foreign Securities in the Secondary Distribution issues are to be sold and purchased continuously by two or more Financial Instruments Business Operators, etc. , as prescribed by the rules laid down by an Authorized Financial Instruments Firms Association (limited to a single Authorized Financial Instruments Firms Association designated by the Commissioner of the Financial Services Agency); or

四 当該外国証券売出しの相手方が適格機関投資家（当該売出し外国証券を金融商品取引業者等又は非居住者（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）第六条第一項第六号に規定する非居住者をいう。）に譲渡する場合以外の譲渡を行わないことを条件に取得する者に限る。）である場合（当該売出し外国証券

を売り付ける時までには当該適格機関投資家から当該売出し外国証券の提供又は公表の請求があった場合を除く。)

- (iv) cases where the other party to a Secondary Distribution of Foreign Securities is a Qualified Institutional Investor (limited to a person who acquires the Foreign Securities in the Secondary Distribution on the condition that he/she will not transfer them other than to a Financial Instruments Business Operator, etc. or a Non-Resident (meaning Non-Residents as prescribed in Article 6, paragraph (1), item (vi) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949))) (excluding where there has been any request for the provision or publication of the Foreign Securities in the Secondary Distribution from the Qualified Institutional Investor by the time the Foreign Securities in the Secondary Distribution are sold).

(有価証券の保管を委託している者に準ずる者)

(Persons Equivalent to Those Who Have Entrusted the Custody of Securities)

第十四条 法第二十七条の三十二の二第二項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。

Article 14 The persons prescribed by Cabinet Office Ordinance, referred to in Article 27-32-2, paragraph (2) of the Act, shall be those listed in the following items:

- 一 当該外国証券売出しにより有価証券を取得し、かつ、当該外国証券売出しを行った金融商品取引業者等を当該有価証券に係る口座管理機関（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）第二条第四項に規定する口座管理機関をいう。第三号において同じ。）とする当該有価証券に係る加入者（同条第三項に規定する加入者をいう。同号において同じ。）

- (i) A person who has acquired Securities through a Secondary Distribution of Foreign Securities and who is a Member (meaning a member as prescribed in Article 2, paragraph (3) of the Act on Transfer of Corporate Bonds, Shares, etc. (Act No. 75 of 2001); the same shall apply in item (iii) in connection with Securities that have made the Financial Instruments Business Operator, etc. that carried out the Secondary Distribution of Foreign Securities the Account Management Institution (meaning an account management institution as prescribed in Article 2, paragraph (4) of that Act: the same shall apply in item (iii)) for said Securities;

- 二 当該外国証券売出しにより有価証券を取得し、かつ、当該有価証券の保管を当該外国証券売出しを行った金融商品取引業者等に委託していた者であつて、当該金融商品取引業者等による事業の譲渡その他の理由により他の金融商品取引業者等（当該有価証券と同一種類の有価証券（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）第十条の二に定める同一種類の有価証券をいう。）の外国証券売出しを行っている場合に限る。）に当該有価証券の保管を委

託している者

(ii) A person who has acquired Securities through a Secondary Distribution of Foreign Securities, and has entrusted the custody of the Securities to the Financial Instruments Business Operator, etc. who has carried out the Secondary Distribution of Foreign Securities, but has entrusted, due to a business transfer carried out by the Financial Instruments Business Operator, etc. or for any other reasons, the custody of the Securities to another Financial Instruments Business Operator, etc. (limited to where said other Financial Instruments Business Operator, etc. carries out Secondary Distributions of Foreign Securities of the Same Class as the relevant Securities (meaning Securities of the same class as prescribed in Article 10-2 of the Cabinet Office Ordinance on Definitions under Article 2 of the Financial Instruments and Exchange Act (Ordinance of the Ministry of Finance No. 14 of 1993))); or

三 当該外国証券売出しにより有価証券を取得し、かつ、当該金融商品取引業者等を当該有価証券に係る口座管理機関とする当該有価証券に係る加入者であつて、当該金融商品取引業者等による事業の譲渡その他の理由により当該口座管理機関の業務を承継した当該金融商品取引業者等以外の金融商品取引業者等を当該有価証券に係る口座管理機関とする当該有価証券に係る加入者

(iii) A person who has acquired Securities through a Secondary Distribution of Foreign Securities, who is a member in connection with Securities that have made the relevant Financial Instruments Business Operator, etc. the Account Management Institution for said Securities, and who is a member in connection with Securities that have made a Financial Instruments Business Operator, etc. other than one who has succeeded to the Account Management Institution's business due to a business transfer by the first Financial Instruments Business Operator, etc. or for any other reason, the Account Management Institution for said Securities.

(投資者の投資判断に重要な影響を及ぼす事実が発生した場合)

(Cases Where an Event That May Have a Material Influence on Investors' Investment Judgments Has Occurred)

第十五条 法第二十七条の三十二の二第二項に規定する重要な影響を及ぼす事実が発生した場合として内閣府令で定める場合は、次の各号に掲げる場合とする。

Article 15 (1) The cases where an event has occurred that is prescribed by Cabinet Office Ordinance as one that may have a material influence on the investors' investment judgments, referred to in Article 27-32-2, paragraph (2) of the Act, shall be as follows:

一 当該有価証券の発行者又は当該有価証券の元本の償還及び利息の支払について保証している者（次号において「保証者」という。）の合併その他これに類する当該有価証券の元本の償還又は利息の支払その他の債務の履行又は保証に関する事業の

重要な変更があった場合

(i) cases where there has been a merger involving the Issuer of the Securities or the person who guarantees the redemption of the principal or the payment of interest on the Securities (referred to as a "Guarantor" in the following item), or any other similar material change in the business concerning the redemption of the principal or the payment of interest for the Securities, or the performance or guarantee of other obligations; or

二 当該有価証券の発行者又は保証者に係る民事再生法（平成十一年法律第二百二十五号）の規定による再生手続、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又は破産法（平成十六年法律第七十五号）の規定による破産手続の開始又は終了その他外国の法令に基づくこれらに類する事実が発生した場合

(ii) cases where rehabilitation proceedings under the Civil Rehabilitation Act (Act No. 225 of 1999), reorganization proceedings under the Corporate Reorganization Act (Act No. 154 of 2002), or bankruptcy proceedings under the Bankruptcy Act (Act No. 75 of 2004) for the Issuer or the Guarantor of the Securities have commenced or been terminated, or where any other similar event based on foreign laws and regulations has occurred.

2 前項各号に掲げる場合に該当する場合における法第二十七条の三十二の二第二項の規定により提供し、又は公表する外国証券情報については、第十二条第一項に規定する情報に代えて、次の各号に掲げる情報とすることができる。

(2) With regard to Foreign Securities Information to be provided or publicized pursuant to the provisions of Article 27-32-2, paragraph (2) of the Act in cases falling under any of those listed in the items of the preceding paragraph, the information listed in the following items may be provided or publicized in lieu of the information prescribed in Article 12, paragraph (1):

一 当該外国証券売出しに係る有価証券の発行者の名称

(i) the name of the Issuer of the Securities that are involved in the Secondary Distribution of Foreign Securities;

二 当該外国証券売出しに係る有価証券の銘柄

(ii) the issue of the Securities that are involved in the Secondary Distribution of Foreign Securities; and

三 前項各号に掲げる場合に該当する旨

(iii) the fact that the case falls under any of those listed in the items of the preceding paragraph.

(投資者保護に欠けることがないものとして認められる場合)

(Cases Deemed to Be Cases Where Protection of Investors Would Not Be Impaired)

第十六条 法第二十七条の三十二の二第二項ただし書に規定する内閣府令で定める場合は、次の各号に掲げる場合とする。

Article 16 The cases prescribed by Cabinet Office Ordinance, referred to in the

proviso to Article 27-32-2, paragraph (2) of the Act, shall be as follows:

一 当該有価証券に関して開示が行われている場合（法第四条第七項に規定する開示が行われている場合に該当する場合をいう。）に該当する場合

(i) cases that fall under the Case Where Disclosures Have Been Made (meaning the Case Where Disclosures Have Been Made as prescribed in Article 4, paragraph (7) of the Act) with regard to the Securities;

二 第十三条第二号から第四号までに掲げる場合

(ii) cases listed in Article 13, items (ii) to (iv) inclusive; or

三 国内における当該有価証券の所有者（当該有価証券に係る外国証券売出しを行った金融商品取引業者等に当該有価証券の保管を委託している者及び第十四条に掲げる者に限る。）が五十名未満の場合

(iii) cases where the number of holders of the Securities (limited to persons who have entrusted the custody of the Securities to the Financial Instruments Business Operator, etc. who has carried out the Secondary Distribution of Foreign Securities in connection with the Securities and persons listed in Article 14) in Japan is less than 50.

(外国証券情報の提供又は公表の方法)

(Method of Provision or Publication of Foreign Securities Information)

第十七条 法第二十七条の三十二の二第三項の規定により外国証券情報を提供し、又は公表をしようとする金融商品取引業者等は、次の各号に掲げるいずれかの方法により外国証券情報の提供又は公表をしなければならない。

Article 17 (1) A Financial Instruments Business Operator, etc. who intends to provide or publicize Foreign Securities Information pursuant to the provisions of Article 27-32-2, paragraph (3) of the Act shall do so in any of the ways listed in the following items:

一 外国証券情報を提供し、又は公表しようとする相手方の者（以下この項において「外国証券情報受領者」という。）に対する当該外国証券情報を記載した書面の交付

(i) delivering a document containing the Foreign Securities Information to the other party to whom he/she wishes to provide or publicize it (hereinafter referred to as the "Recipient of the Foreign Securities Information" in this paragraph);

二 当該外国証券情報受領者に対する当該外国証券情報のファクシミリ装置を用いた送信（当該外国証券情報が当該外国証券情報受領者において文書として受信できる場合であって、当該外国証券情報受領者が当該方法による外国証券情報の提供について同意した場合に限る。）

(ii) sending the Foreign Securities Information by facsimile to the Recipient of the Foreign Securities Information (limited to where the Foreign Securities Information can be received by the Recipient of the Foreign Securities Information and said Recipient of the Foreign Securities Information has

- agreed to the Foreign Securities Information being provided in this way);
- 三 当該外国証券情報の電子メール（特定電子メールの送信の適正化等に関する法律（平成十四年法律第二十六号）第二条第一号に規定する電子メールをいう。）又はインターネットその他の電気通信回線を用いる送信（当該外国証券情報が当該外国証券情報受領者において電子計算機を使用して文書に変換できるものである場合であって、当該外国証券情報受領者が当該方法による外国証券情報の提供について同意した場合に限る。）
- (iii) sending the Foreign Securities Information by Electronic Mail (meaning electronic mail as prescribed in Article 2, item (i) of the Act on Regulation of the Transmission of Specified Electronic Mail (Act No. 26 of 2002)), the Internet, or any other telecommunications lines (limited to where the Foreign Securities Information can be converted into a document by the Recipient of the Foreign Securities Information using a computer and said Recipient of the Foreign Securities Information has agreed to the Foreign Securities Information being provided in this way); or
- 四 外国証券情報が公表されているホームページアドレスに関する情報その他外国証券情報を閲覧する方法に関する情報の提供又は公表（当該外国証券情報受領者が当該方法による外国証券情報の提供又は公表について同意した場合に限る。）
- (iv) providing or publicizing information about a website address at which Foreign Securities Information is available or any other information about ways to inspect the Foreign Securities Information (limited to cases where the Recipient of the Foreign Securities Information has agreed to the Foreign Securities Information being provided in this way).
- 2 法第二十七条の三十二の二第二項の規定により外国証券情報を提供し、又は公表する金融商品取引業者等は、同項の請求があったとき又は第十五条第一項各号に掲げる場合に該当することとなったときには、遅滞なく外国証券情報を提供し、又は公表しなければならない。
- (2) A Financial Instruments Business Operator, etc. who wishes to provide or publicize Foreign Securities Information pursuant to the provisions of Article 27-32-2, paragraph (2) of the Act shall, when he/she has received a request as prescribed in that paragraph or when the case has come to fall under any of the cases listed in the items of Article 15, paragraph (1), provide or publicize Foreign Securities Information without delay.

附 則

Supplementary Provisions

この府令は、平成二十年十二月十二日から施行する。

This Cabinet Office Ordinance shall come into effect as of December 12, 2008.

附 則 〔平成二十一年十二月二十八日内閣府令第七十八号〕 〔抄〕

Supplementary Provisions [Cabinet Office Ordinance No. 78 of December 28, 2009] [Extract]

(施行期日)

(Effective Date)

第一条 この府令は、金融商品取引法等の一部を改正する法律（平成二十一年法律第五十八号。以下「改正法」という。）の施行の日（平成二十二年四月一日）から施行する。

Article 1 This Cabinet Office Ordinance shall come into effect as of the day of the enforcement of the Act for the Partial Revision of the Financial Instruments and Exchange Act (Act No. 58 of 2009; hereinafter referred to as the "Revising Act") (April 1, 2010).

(罰則の適用に関する経過措置)

(Transitional Measures Concerning the Application of Penal Provisions)

第十条 この府令（附則第一条各号に掲げる規定にあっては、当該規定。以下この条において同じ。）の施行前にした行為及びこの附則の規定によりなお従前の例によることとされる場合におけるこの府令の施行後にした行為に対する罰則の適用については、なお従前の例による。

Article 10 With regard to the application of penal provisions to acts committed prior to the enforcement of this Cabinet Office Ordinance (regarding the provisions listed in the items of Article 1 of the Supplementary Provisions, said provisions; hereinafter the same shall apply in this Article), and acts committed after the enforcement of this Cabinet Office Ordinance in cases where the provisions then in force are to remain applicable pursuant to the Supplementary Provisions, the provisions then in force shall remain applicable.

別表（第十二条関係）

Appended Table (Re. Art. 12)

有価証券 Securities	情報 Information
令第二条の十二の三第一号に掲げる有価証券 Securities listed in Article 2-12-3, item (i) of the Order	1 発行者情報 1 Issuer's Information: (1) 発行者の名称 (1) the name of the Issuer; (2) 発行者の概要 (2) an outline of the Issuer; and (3) 財政の概要 (3) an outline of the finances.

2 証券情報

2 Information on Securities:

(1) 有価証券の名称

(1) the name of the Securities:

(2) 発行地及び上場・非上場の区分（上場している場合は上場している外国の金融商品取引所（令第二条の十二の三第四号ロに規定する外国の金融商品取引所をいう。以下同じ。））

(2) the place of issuance and whether the Securities are listed or unlisted (when Securities are listed, the Financial Instruments Exchange in a foreign state (meaning the Financial Instruments Exchange in a foreign state as prescribed in Article 2-12-3, item (iv), sub-item (b) of the Order; the same shall apply hereinafter) where the Securities are listed);

(3) 発行日

(3) the date of issuance;

(4) 発行額

(4) the amount of issuance;

(5) 利率及び利払金の決定方法

(5) the interest rates and the method of determining the interest payment;

(6) 利払日

(6) the date of the interest payment;

(7) 償還期限

(7) the due date for redemption;

(8) 償還金額及び償還金の決定方法

(8) the amount of redemption and the method of determining the redemption amount;

(9) 受託会社又は預託機関

(9) the entrusted company or deposit institution;

(10) 担保又は保証に関する事項

(10) matters concerning collateral or guarantees;

(11) 他の債務との弁済順位の関係

(11) performance priority with other obligations; and
(12) 格付に関する事項及び当該格付に係る格付機関の名称（格付が付されている場合に限る。）

(12) matters concerning the rating and the name of the rating organization connected to said rating (limited to where the Securities are rated).

3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容

3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.

令第二条の十二の三第三号に掲げる有価証券
Securities listed in
Article 2-12-3, item
(ii) of the Order

1 発行者情報

1 Issuer's Information:

- (1) 発行者の名称
- (1) the name of the Issuer;
- (2) 発行者の概要
- (2) an outline of the Issuer; and
- (3) 財政の概要
- (3) an outline of the finances.

2 証券情報

2 Information on Securities:

- (1) 有価証券の名称
- (1) the name of the Securities;
- (2) 発行地及び上場・非上場の区分（上場している場合は上場している外国の金融商品取引所）
- (2) the place of issuance and whether the Securities are listed or unlisted (when Securities are listed, the Financial Instruments Exchange in a foreign state where the Securities are listed);
- (3) 発行日
- (3) the date of issuance;
- (4) 発行額
- (4) the amount of issuance;
- (5) 利率及び利払金の決定方法
- (5) the interest rates and the method of determining the interest payment;
- (6) 利払日
- (6) the date of the interest payment;
- (7) 償還期限
- (7) the due date for redemption;
- (8) 償還金額及び償還金の決定方法
- (8) the amount of redemption and the method of determining the redemption amount;
- (9) 受託会社又は預託機関
- (9) the entrusted company or deposit institution;
- (10) 担保又は保証に関する事項
- (10) matters concerning collateral or guarantees;
- (11) 他の債務との弁済順位の関係
- (11) performance priority compared with other obligations; and
- (12) 格付に関する事項及び当該格付に係る格付機関の名称（格付が付されている場合に限る。）
- (12) matters concerning the rating and the name of the rating organization connected to said rating (limited to where the Securities are rated).

	<p>3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容</p> <p>3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.</p>
<p>令第二条の十二の三第三号に掲げる有価証券 Securities listed in Article 2-12-3, item (iii) of the Order</p>	<p>1 発行者情報 1 Issuer's Information:</p> <p>(1) 発行者の名称 (1) the name of the Issuer;</p> <p>(2) 発行者の所在地 (2) the location of the Issuer;</p> <p>(3) 発行者の概要（発行者設立の準拠法並びに設立の目的、設立の根拠、法的地位及び設立年その他の事項） (3) an outline of the Issuer (the governing law for the establishment of the Issuer, the purpose of the establishment, the grounds for the establishment, the legal standing, the year of the establishment, and other matters); and</p> <p>(4) 経理の概要 (4) an outline of the accounting.</p> <p>2 証券情報 2 Information on Securities:</p> <p>(1) 有価証券の名称 (1) the name of the Securities:</p> <p>(2) 発行地及び上場・非上場の区分（上場している場合は上場している外国の金融商品取引所） (2) the place of issuance and whether the Securities are listed or unlisted (when Securities are listed, the Financial Instruments Exchange in a foreign state where the Securities are listed);</p> <p>(3) 発行日 (3) the date of issuance;</p> <p>(4) 発行額 (4) the amount of issuance;</p> <p>(5) 利率及び利払金の決定方法 (5) the interest rates and the method of determining the interest payment;</p> <p>(6) 利払日 (6) the date of the interest payment;</p> <p>(7) 償還期限 (7) the due date for redemption;</p> <p>(8) 償還金額及び償還金の決定方法 (8) the amount of redemption and the method of determining the redemption amount;</p>

	<p>(9) 受託会社又は預託機関 (9) the entrusted company or deposit institution; (10) 担保又は保証に関する事項 (10) matters concerning collateral or guarantees; (11) 他の債務との弁済順位の関係 (11) performance priority compared with other obligations; (12) 発行、支払及び償還に係る準拠法 (12) the governing law concerning issuance, payment and redemption; and (13) 格付に関する事項及び当該格付に係る格付機関の名称（格付が付されている場合に限る。） (13) matters concerning the rating and the name of the rating organization connected to said rating (limited to where the Securities are rated).</p> <p>3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容 3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.</p>
<p>令第二条の十二の三第四号に掲げる有価証券 Securities listed in Article 2-12-3, item (iv) of the Order</p>	<p>1 発行者情報 1 Issuer's Information:</p> <p>(1) 発行者の名称 (1) the name of the Issuer; (2) 発行者の本店所在地 (2) the location of the head office of the Issuer; (3) 発行者設立の準拠法、法的地位及び設立年 (3) the governing law for the establishment of the Issuer, the legal standing, and the year of the establishment; (4) 決算期 (4) the accounting period; (5) 事業の内容 (5) the details of the business; and (6) 経理の概要 (6) the outline of the accounting.</p> <p>2 証券情報 2 Information on Securities:</p> <p>(1) 有価証券の種類及び名称 (1) the class and the name of the Securities; (2) 発行地及び上場・非上場の区分（上場している場合は上場している外国の金融商品取引所） (2) the place for issuance and whether the Securities are listed or unlisted (when Securities are listed, the Financial Instruments Exchange in a foreign state where the Securities are listed);</p>

- (3) 発行日
 - (3) the date of issuance;
 - (4) 発行額
 - (4) the amount of issuance;
 - (5) 転換されることとなる株券の内容
 - (5) the details of the shares to be converted:
 - イ 転換されることとなる株券が上場している金融商品取引所又は外国の金融商品取引所
 - (a) the Financial Instruments Exchange in Japan or in a foreign state on which the shares to be converted are listed;
 - ロ 転換されることとなる株券の発行者及び種類
 - (b) the Issuer and the class of the shares to be converted;
 - ハ 転換条件
 - (c) the conditions for conversion; and
 - ニ 転換請求期間
 - (d) the period for requesting conversion.
 - (6) 利率及び利払金の決定方法
 - (6) the interest rates and the method of determining the interest payment;
 - (7) 利払日
 - (7) the date of the interest payment;
 - (8) 償還期限
 - (8) the due date for redemption;
 - (9) 償還金額及び償還金の決定方法
 - (9) the amount of redemption and the method of determining the redemption amount;
 - (10) 受託会社又は預託機関
 - (10) the entrusted company or deposit institution;
 - (11) 担保又は保証に関する事項
 - (11) matters concerning collateral or guarantees;
 - (12) 他の債務との弁済順位の関係
 - (12) performance priority compared with other obligations;
 - (13) 発行、支払及び償還に係る準拠法
 - (13) the governing law concerning issuance, payment and redemption; and
 - (14) 格付に関する事項及び当該格付に係る格付機関の名称（格付が付されている場合に限る。）
 - (14) matters concerning the rating and the name of the rating organization connected to said rating (limited to where the Securities are rated).
- 3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容
- 3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.

<p>令第二条の十二の三第五号に掲げる有価証券 Securities listed in Article 2-12-3, item (v) of the Order</p>	<p>1 発行者情報 1 Issuer's Information:</p> <p>(1) 発行者の名称 (1) the name of the Issuer;</p> <p>(2) 発行者の本店所在地 (2) the location of the head office of the Issuer;</p> <p>(3) 発行者設立の準拠法、法的地位及び設立年 (3) the governing law for the establishment of the Issuer, the Issuer's legal standing, and the year of establishment;</p> <p>(4) 決算期 (4) the accounting period;</p> <p>(5) 事業の内容 (5) the details of the business; and</p> <p>(6) 経理の概要 (6) an outline of the accounting.</p> <p>2 証券情報 2 Information on Securities:</p> <p>(1) 有価証券の種類及び名称 (1) the class and the name of the Securities;</p> <p>(2) 発行地及び上場・非上場の区分（上場している場合は上場している外国の金融商品取引所） (2) the place of issuance and whether the Securities are listed or unlisted (when the Securities are listed, the Financial Instruments Exchange in a foreign state where the Securities are listed);</p> <p>(3) 発行日 (3) the date of issuance;</p> <p>(4) 発行額 (4) the amount of issuance;</p> <p>(5) 新株予約権の内容 (5) the details of the share options:</p> <p>イ 権利行使により発行する株式に係る株券が上場している外国の金融商品取引所 (a) the Financial Instruments Exchange in a foreign state on which the share certificates for shares that will be issued through the exercise of the rights are listed;</p> <p>ロ 権利行使により発行する株式の払込金額の総額 (b) the total amount paid for the shares that will be issued through the exercise of the rights;</p> <p>ハ 権利行使により発行する株式の種類 (c) the class of the shares that will be issued through the exercise of the rights;</p>
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	<p>ニ 権利行使により発行する株式の発行価格 (d) the issue price of the shares that will be issued through the exercise of the rights; and ホ 新株予約権の行使請求期間その他の行使条件 (e) the period for requesting the exercise of the share options and other conditions for exercising them; (6) 利率及び利払金の決定方法 (6) the interest rates and the method of determining the interest payment; (7) 利払日 (7) the date of the interest payment; (8) 償還期限 (8) the due date for redemption; (9) 償還金額及び償還金の決定方法 (9) the amount of redemption and the method of determining the redemption amount; (10) 受託会社又は預託機関 (10) the entrusted company or deposit institution; (11) 担保又は保証に関する事項 (11) matters concerning collateral or guarantees; (12) 他の債務との弁済順位の関係 (12) performance priority compared with other obligations; (13) 発行、支払及び償還に係る準拠法 (13) the governing law concerning issuance, payment and redemption; and (14) 格付に関する事項及び当該格付に係る格付機関の名称（格付が付されている場合に限る。） (14) matters concerning the rating and the name of the rating organization connected with said rating (limited to where the Securities are rated).</p> <p>3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容 3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.</p>
<p>令第二条の十二の三第六号に掲げる有価証券 Securities listed in Article 2-12-3, item (vi) of the Order</p>	<p>1 発行者情報 1 Issuer's Information:</p> <p>(1) 発行者の名称 (1) the name of the Issuer; (2) 発行者の本店所在地 (2) the location of the head office of the Issuer; (3) 発行者設立の準拠法、法的地位及び設立年 (3) the governing law for the establishment of the Issuer, the Issuer's legal standing, and the year of establishment;</p>

- (4) 決算期
- (4) the accounting period;
- (5) 事業の内容
- (5) the details of the business;
- (6) (7)に掲げる情報を記載しない場合には、経理の概要
- (6) where the information listed in (7) is not stated, an outline of the accounting;
- (7) 保証を行っている親会社（令第二条の十二の三第六号に規定する親会社をいう。）に関する情報に関する次に掲げる事項
- (7) the following matters concerning information on the Parent Company (meaning the parent company prescribed in Article 2-12-3, item (vi) of the Order) that provides a guarantee:
- イ 名称
- (a) the name;
- ロ 本店所在地
- (b) the location of the head office;
- ハ 設立の準拠法、法的地位及び設立年
- (c) the governing law for the establishment of the Issuer, the Issuer's legal standing, and the year of establishment;
- ニ 決算期
- (d) the accounting period;
- ホ 事業の内容
- (e) the details of the business; and
- ヘ 経理の概要
- (f) an outline of the accounting.
- 2 証券情報
- 2 Information on Securities:
- (1) 有価証券の種類及び名称
- (1) the class and the name of the Securities;
- (2) 発行地及び上場・非上場の区分（上場している場合は上場している外国の金融商品取引所）
- (2) the place of issuance and whether the Securities are listed or unlisted (when Securities are listed, the Financial Instruments Exchange in a foreign state where the Securities are listed);
- (3) 発行日
- (3) the date of issuance;
- (4) 発行額
- (4) the amount of issuance;
- (5) 利率及び利払金の決定方法
- (5) the interest rates and the method of determining the interest payment;
- (6) 利払日
- (6) the date of the interest payment;

	<p>(7) 償還期限 (7) the due date for redemption; (8) 償還金額及び償還金の決定方法 (8) the amount of redemption and the method of determining the redemption amount; (9) 受託会社又は預託機関 (9) the entrusted company or deposit institution; (10) 担保又は保証に関する事項 (10) matters concerning collateral or guarantees; (11) 他の債務との弁済順位の関係 (11) performance priority compared with other obligations; (12) 発行、支払及び償還に係る準拠法 (12) the governing law concerning issuance, payment and redemption; and (13) 格付に関する事項及び当該格付に係る格付機関の名称（格付が付されている場合に限る。） (13) matters concerning the rating and the name of the rating organization connected with said rating (limited to where the Securities are rated).</p> <p>3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容 3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.</p>
<p>令第二条の十二の三第七号に掲げる有価証券 Securities listed in Article 2-12-3, item (vii) of the Order</p>	<p>1 発行者情報 1 Issuer's Information:</p> <p>(1) 発行者の名称 (1) the name of the Issuer; (2) 発行者の本店所在地 (2) the location of the head office of the Issuer; (3) 発行者設立の準拠法、法的地位及び設立年 (3) the governing law for the establishment of the Issuer, the Issuer's legal standing, and the year of establishment; (4) 決算期 (4) the accounting period; (5) 発行済株式数 (5) the number of issued shares; (6) 事業の内容 (6) the details of the business; and (7) 経理の概要 (7) an outline of the accounting.</p> <p>2 証券情報 2 Information on Securities:</p>

	<p>(1) 株式の種類及び名称 (1) the class and the name of the shares; (2) 発行地及び上場している外国の金融商品取引所 (2) the place of issuance and the Financial Instruments Exchange in a foreign state where the shares are listed; (3) 株価の推移 (3) the trend of the share prices; (4) 業績推移 (4) the trend of the business performance: イ 売上高 (a) the sales; ロ 当期純利益 (b) the current net earnings; and ハ 株主資本の額 (c) the amount of shareholders' equity; (5) 株式一株当たりの情報 (5) per-share information: イ 一株当たり当期純利益 (a) the current net earnings per share; and ロ 一株当たり配当額 (b) the amount of a dividend per share. 3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容 3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.</p>
<p>令第二条の十二の三第八号に掲げる有価証券 Securities listed in Article 2-12-3, item (viii) of the Order</p>	<p>1 証券情報 1 Information on Securities: (1) 有価証券の名称 (1) the name of the Securities; (2) ファンドの形態 (2) the form of the fund; (3) 有価証券の種類 (3) the class of the Securities; (4) 発行地 (4) the place of issuance; (5) 上場している外国の金融商品取引所 (5) the Financial Instruments Exchange in a foreign state where the Securities are listed; (6) 発行日 (6) the date of issuance; and (7) 売買単位 (7) the unit of trading. 2 発行者情報 2 Issuer's Information:</p>

	<p>(1) ファンドの登録上の住所 (1) the address of the Fund on the registry; (2) ファンドの準拠法 (2) the governing law for the Fund; (3) ファンドの目的及び基本的性格 (3) the purpose and the basic nature of the Fund; (4) 主要法人の概要及び自己資本の額 (4) an outline of the major juridical persons and the amount of equity capital; (5) 投資対象及び投資方針 (5) investment targets and investment policies; (6) 投資制限 (6) investment restrictions; (7) ファンド資産の概要 (7) an outline of the assets of the Fund; (8) ファンドに関する報酬及び費用 (8) remuneration and costs concerning the Fund; (9) リスク (9) risks; (10) 決算期 (10) the accounting period; (11) ファンドの運用状況 (11) the status of the operation of the Fund; and (12) ファンドの経理状況 (12) the status of the accounting of the Fund. 3 第十五条各号に掲げる場合に該当するときはその旨及びその内容 3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.</p>
<p>令第二条の十二の三第九号に掲げる有価証券 Securities listed in Article 2-12-3, item (ix) of the Order</p>	<p>1 発行者情報 1 Issuer's Information:</p> <p>(1) 発行者の名称 (1) the name of the Issuer; (2) 発行者の本店所在地 (2) the location of the head office of the Issuer; (3) 発行者設立の準拠法、法的地位及び設立年 (3) the governing law for the establishment of the Issuer, the Issuer's legal standing, and the year of establishment; (4) 決算期 (4) the accounting period; (5) 事業の内容 (5) the details of the business; and (6) 経理の概要 (6) an outline of the accounting.</p>

2 証券情報

2 Information on Securities:

- (1) 有価証券の名称
- (1) the name of the Securities;
- (2) 発行地及び上場・非上場の区分（上場している場合は上場している外国の金融商品取引所）
- (2) the place for issuance and whether the Securities are listed or unlisted (when Securities are listed, the Financial Instruments Exchange in a foreign state where the Securities are listed);
- (3) 発行日
- (3) the date of issuance;
- (4) オプションの内容
- (4) the details of the options;
- (5) オプションの行使の方法及び条件
- (5) the method and conditions for exercising the options;
- (6) 決済の方法
- (6) the method of settlement;
- (7) 格付に関する事項及び当該格付に係る格付機関の名称（格付が付されている場合に限る。）
- (7) matters concerning the rating and the name of the rating organization connected with said rating (limited to where the Securities are rated);
- (8) カバードワラントの発行の仕組み
- (8) the structure for issuing covered warrants;
- (9) リスク
- (9) risks;
- (10) その他オプションにつき投資者の判断に重要な影響を及ぼす事項
- (10) other matters that may have a material influence on the investors' judgments regarding the options;
- (11) オプションの行使の対象が有価証券である場合には、次に掲げる事項
- (11) where the targets for exercising the options are Securities, the following matters:
 - イ 当該有価証券の概要
 - (a) an outline of the Securities;
 - ロ 当該有価証券の発行者の企業情報
 - (b) the corporate information of the Issuer of the Securities; and
 - ハ その他当該有価証券につき投資者の判断に重要な影響を及ぼす事項
 - (c) other matters that may have a material influence on the investors' judgments regarding the Securities;
- and

	<p>(12) 当該カバードワラントに係る金融商品又は金融指標に関する情報 (12) information concerning Financial Instruments or Financial Indicators in connection with the covered warrants. 3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容 3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.</p>
<p>令第二条の十二の三第十号に掲げる有価証券 Securities listed in Article 2-12-3, item (x) of the Order</p>	<p>1 発行者情報 1 Issuer's Information:</p> <p>(1) 発行者の名称 (1) the name of the Issuer; (2) 発行者の本店所在地 (2) the location of the head office of the Issuer; (3) 発行者設立の準拠法、法的地位及び設立年 (3) the governing law for the establishment of the Issuer, the Issuer's legal standing, and the year of establishment; (4) 発行者の決算期 (4) the accounting period of the Issuer; (5) 発行者の事業の内容 (5) the details of the business of the Issuer; and (6) 発行者の経理の概要 (6) an outline of the accounting of the Issuer.</p> <p>2 証券情報 2 Information on Securities:</p> <p>(1) 有価証券の名称 (1) the name of the Securities; (2) 発行地及び上場している外国の金融商品取引所 (2) the place of issuance and the Financial Instruments Exchange in a foreign state where the Securities are listed; (3) 配当金及び基準日 (3) dividends and the base date; (4) 権利の内容 (4) the details of the rights; (5) 権利行使の方法及び条件 (5) the method of and conditions for exercising the rights; (6) 格付に関する事項及び当該格付に係る格付機関の名称（格付が付されている場合に限る。） (6) matters concerning the rating and the name of the rating organization connected with said rating (limited to where the Securities are rated);</p>

(7) 預託証券に表示される権利に係る有価証券の内容

(7) the details of the Securities pertaining to the rights indicated on depositary receipts;

(8) 預託証券の発行の仕組み

(8) the structure for issuing depositary receipts;

(9) その他預託証券に表示される権利につき投資者の判断に重要な影響を及ぼす事項

(9) other matters that may have a material influence on the investors' judgments regarding the rights indicated on depositary receipts; and

(10) 預託を受ける者の企業情報

(10) corporate information regarding the a person who receives deposits.

3 第十五条第一項各号に掲げる場合に該当するときはその旨及びその内容

3 When the case falls under any of the cases listed in the items of Article 15, paragraph (1), to that effect and the details thereof.