Cabinet Office Ordinance on the Disclosure of Corporate Affairs, etc.

(Ordinance of the Ministry of Finance No. 5 of January 30, 1973)

Pursuant to the proviso to Article 4(1), the proviso to Article 4(2), the provisions of Article 4(4), Article 5, Article 7, Article 13(2) to (4) inclusive, Article 24(1) to (3) inclusive, Article 24-5(1) and (2), Article 25(1) to (3) inclusive of the Securities and Exchange Act, and the provisions of Article 4(1) and (3) of the Order for Enforcement of the Securities and Exchange Act, and for the purpose of enforcing that Act and that Order, a Ministerial Ordinance fully revising the Ordinance of the Ministry of Finance on Notification, etc. of Public Offerings or Secondary Distributions of Securities (Ordinance of the Ministry of Finance No. 32 of 1971) is hereby enacted as follows.

(Definitions)

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

(i) Securities: among the Securities defined in Article 2(1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") and the rights regarded as Securities pursuant to paragraph (2) of that Article, those listed in the following sub-items (excluding those falling under the category of Regulated Securities as defined in Article 5(1) of the Act (including where this is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter));

(a) those defined in Article 2-8 of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order");

(b) those listed in Article 2(1)(v) of the Act;

(c) those listed in Article 2(1)(vii) of the Act;

(d) those listed in Article 2(1)(ix) of the Act;

(e) those listed in Article 2(1)(xvii) of the Act which have the nature of the Securities listed in sub-item (a);

(f) those listed in Article 2(1)(xvii) of the Act which have the nature of the Securities listed in item (v), item (vii), or item (ix) of that paragraph;

(g) those listed in Article 2(1)(xix) of the Act;

(h) those defined in Article 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; hereinafter referred to as the "Ordinance on Definitions");

(i) those listed in Article 2(1)(xvii) of the Act which have the nature of the Securities listed in item (xv) of that paragraph;

(j) those listed in Article 1(i) of the Order;

(k) those listed in Article 1(ii) of the Order;

(l) those listed in Article 2(1)(xx) of the Act which indicate the rights pertaining to Securities listed in the preceding items;

(m) Beneficiary Certificates of Securities in Trust (meaning Beneficiary Certificates of Securities in Trust as prescribed in Article 2-3(iii) of the Order; the same shall apply hereinafter) whose Entrusted Securities (meaning the Entrusted Securities as prescribed in that item; the same shall apply hereinafter) are those listed in sub-item (a) to sub-item (k) inclusive; and

(n) those defined in Article 1-3-4 of the Order.

(ii) Classes of Securities: the categorized classes for the Securities listed in the items of Article 2(1) and (2) of the Act. In this case, the Securities listed in paragraph (1)(xvii) of that Article shall be of different classes based on the differences in their natures;

(ii)-2 a Social Medical Care Corporation's Bond Certificates: those listed in item (i)(a) or (e);

(iii) Corporate Bond Certificates: those listed in Article 2(1)(v) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

(iv) Share Certificates: the Share Certificates listed in Article 2(1)(ix) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

(iv)-2 Preferred Equity Investment Certificates: the Preferred Equity Investment Certificates listed in Article 2(1)(vii) of the Act, including the Securities listed in item (xvii) of that paragraph which are of the same nature;

(v) Share Option Certificates: the Share Option Certificates listed in Article 2(1)(ix) of the Act, including Securities listed in item (xvii) of that paragraph which are of the same nature;

(vi) Certificates of Corporate Bonds with Share Options: among Corporate Bond Certificates, those to which share options have been attached;

(vi)-2 Covered Warrants: those listed in Article 2(1)(xix) of the Act;

(vi)-3 Depository Receipts: those listed in item (i)(l);

(vi)-4 Commercial Papers: those listed in item (i)(h) or (i);

(vi)-5 Foreign Negotiable Certificates of Deposit: those listed in item (i)(j);

(vi)-6 School Bond Certificates: those listed in item (i)(k);

(vi)-7 School Loan Claims: those listed in item (i)(n);

(vii) Shares: the rights that are to be indicated on Share Certificates;

(vii)-2 Preferred Equity Investment: the rights that are to be indicated on Preferred Equity Investment Certificates;

(viii) Corporate Bonds: the rights that are to be indicated on Corporate Bond Certificates;

(viii)-2 Social Medical Care Corporation Bonds: the rights that are to be indicated on Social Medical Care Corporation Bond Certificates;

(ix) Corporate Bonds with Share Options: the rights that are to be indicated on Share Option Certificates;

(ix)-2 Options: Options as defined in Article 2(1)(xix) of the Act;

(x) Public Offerings of Securities: Public Offerings of Securities as defined in Article 2(3) of the Act and the Specified Procedures Related to the Issuance of Securities During a Reorganization (meaning the Specified Procedures Related to the Issuance of Securities During a Reorganization as prescribed in Article 2-2(4) of the Act; the same shall apply hereinafter);

(xi) Secondary Distributions of Securities: Secondary Distributions of Securities as defined in Article 2(4) of the Act (excluding the Secondary Distribution of Securities listed in Article 4(1)(iv) of the Act), General Solicitations for Securities Acquired by Qualified Institutional Investors as defined in Article 4(2) of the Act (excluding those falling under the category of Secondary Distributions of Securities as prescribed in Article 2(4) of the Act), General Solicitations for Securities Acquired by Professional Investors, etc. as defined in Article 4(3) of the Act (excluding those falling under the category of Secondary Distributions of Securities as defined in Article 2(4) of the Act; the same shall apply hereinafter), and Specified Procedures Related to the Delivery of Securities During a Reorganization (meaning Specified Procedures Related to the Delivery of Securities During a Reorganization as prescribed in Article 2-2(5) of the Act; the same shall apply hereinafter);

(xii) Issuer: an Issuer as defined in Article 2(5) of the Act;

(xiii) Underwriter: an Underwriter as defined in Article 15(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act);

(xiii)-2 Designated Rating Organizations: rating organizations that are designated by the Commissioner of the Financial Services Agency for a specified period, in consideration of their performance in rating, personnel structure, organization, rating method, capital structure, and other matters, etc. concerning their neutrality toward Issuers;

(xiv) Securities Registration Statements: among the Securities Registration Statements set forth in Article 2(7) of the Act, those under Article 5(1) of the Act;

(xiv)-2 Incorporated Documents: the documents to be inserted in the Securities Registration Statement pursuant to the provisions of Article 5(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 9-3);

(xiv)-3 Reference Documents: Reference Documents as defined in Article 5(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 9-4);

(xv) Prospectus: a Prospectus as defined in Article 2(10) of the Act;

(xv)-2 Reported Prospectus: the Prospectus under Article 13(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) (excluding Prospectuses listed in the following item);

(xvi) Temporary Reported Prospectus: among the Prospectuses under Article 13(1) of the Act, those used in a Public Offering or Secondary Distribution of Securities related to said Prospectuses before the day on which the notification under Article 4(1) to (3) inclusive of the Act comes into effect;

(xvi)-2 Shelf Registration Prospectus: among the Prospectuses under Article 13(1) of the Act as applied mutatis mutandis pursuant to Article 23-12(2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter), those stating the contents that are to be stated in the Shelf Registration Statements set forth in Article 23-3(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) or in the amended Shelf Registration Statements under Article 23-4 of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) (excluding the Prospectus listed in the following item);

(xvi)-3 Temporary Shelf Registration Prospectus: among the Prospectuses under Article 13(1) of the Act as applied mutatis mutandis pursuant to Article 23-12(2) of the Act, those stating the contents that are to be stated in the Shelf Registration Statements set forth in Article 23-3(1) of the Act or in the amended Shelf Registration Statements set forth in Article 23-4 of the Act, which are used before the day on which the shelf registration set forth in Article 23-3(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) comes into effect;

(xvi)-4 Supplementary Shelf Registration Prospectus: among the Prospectuses under Article 13(1) of the Act as applied mutatis mutandis pursuant to Article 23-12(2) of the Act, those stating the contents that are to be stated in the Shelf Registration Supplements defined in Article 23-8(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xvii) Written Notice of Securities: a written notice under Article 4(6) of the Act;

(xvii)-2 Written Notice of Shelf Registration: a written notice under Article 4(6) of the Act as applied mutatis mutandis pursuant to Article 23-8(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 14-11);

(xvii)-3 Shelf Registration Statement: a Shelf Registration Statement as defined in Article 23-3(1) of the Act;

(xvii)-4 Shelf Registration Supplements: Shelf Registration Supplements as defined in Article 23-8(1) of the Act;

(xviii) Annual Securities Report: an Annual Securities Report as defined in Article 24(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act);

(xviii)-2 Foreign Company Report: a Foreign Company Report as defined in Article 24(8) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xviii)-3 Confirmation Letter: the Confirmation Letter defined in Article 24-4-2(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 24-4-8(1) and Article 24-5-2(1) of the Act and where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xviii)-4 Foreign Company's Confirmation Letter: a Foreign Company's Confirmation Letter as defined in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act (including where it is applied mutatis mutandis pursuant to Article 24-4-8(1) and Article 24-5-2(1) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xviii)-5 Quarterly Securities Report: a Quarterly Securities Report as defined in Article 24-4-7(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xviii)-6 Foreign Company's Quarterly Securities Report: a Foreign Company's Quarterly Securities Report as defined in Article 24-4-7(6) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xix) Semiannual Securities Report: a Semiannual Securities Report as defined in Article 24-5(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xix)-2 Extraordinary Report: an Extraordinary Report as defined in Article 24-5(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xix)-3 Foreign Company's Semiannual Securities Report: a Foreign Company's Semiannual Securities Report as defined in Article 24-5(7) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter);

(xx) Share Buyback Report: a Share Buyback Report as defined in Article 24-6(2) of the Act;

(xx)-2 Parent Company's Status Report, etc.: a Parent Company's Status Report, etc. as defined in Article 24-7(1) of the Act (including where it is applied mutatis mutandis pursuant to paragraph (6) of that Article and Article 27 of the Act; the same shall apply hereinafter);

(xx)-3 a Domestic Company: an Issuer of the Securities listed in item (i)(a), (b), (d), (h), (k), or (n) or an Issuer of the Securities (limited to a company) listed in item (i)(g), (l), or (m);

(xx)-4 a Foreign Company: an Issuer of the Securities listed in item (i)(e), (f), (i), or (j) (excluding an Issuer of the Securities listed in Article 2(1)(xvii) of the Act which have the nature of the Securities listed in item (vii) of that paragraph) or an Issuer of the Securities (limited to a foreign juridical person) listed in item (i)(g), (l), or (m);

(xx)-4-2 Medical Care Corporation: an Issuer of the Securities listed in item (i)(a) or (e);

(xx)-4-3 Incorporated Educational Institution, etc.: an Issuer of the Securities listed in item (i)(k) or (n);

(xx)-5 Designated Juridical Person: a Designated Juridical Person as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Financial Statements, etc. (Ordinance of the Ministry of Finance No. 59 of 1963; hereinafter referred to as "Ordinance on Financial Statements, etc.");

(xx)-6 Partnership, etc.: an Issuer of Rights in a Securities Investment Business, etc. (meaning the Rights in Securities Investment Business, etc. as prescribed in Article 3(iii) of the Act);

(xx)-6-2 Partnership Agreement: the agreement concerning a Partnership, etc.;

(xx)-7 Reporting Company: a company (including a Designated Juridical Person) which submits the documents listed in item (xiv) and item (xvii) to item (xx) inclusive;

(xxi) Consolidated Financial Statements: Consolidated Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 28 of 1976; hereinafter referred to as "Ordinance on Consolidated Financial Statements") where the Reporting Company is a Domestic Company (including a Designated Juridical Person that is a domestic corporation; the same shall apply hereinafter), and where the Reporting Company is a Foreign Company (including a Designated Juridical Person that is a foreign juridical person; the same shall apply hereinafter), the financial and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof which have been consolidated and approved by the Commissioner of the Financial Services Agency;

(xxi)-2 Quarterly Consolidated Financial Statements: Quarterly Consolidated Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Quarterly Consolidated Financial Statements (Cabinet Office Ordinance No. 64 of 2007; hereinafter referred to as "Ordinance on Quarterly Consolidated Financial Statements") where the Reporting Company is a Domestic Company and where the Reporting Company is a Foreign Company, the finance and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof which have been consolidated and approved by the Commissioner of the Financial Services Agency;

(xxi)-2-2 Interim Consolidated Financial Statements: Interim Consolidated Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Interim Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 24 of 1999; hereinafter referred to as "Ordinance on Interim Consolidated Financial Statements") where the Reporting Company is a Domestic Company, and where the Reporting Company is a Foreign Company, the financial and accounting documents of the Reporting Company and the equivalent to the Subsidiary Companies thereof, which have been consolidated and approved by the Commissioner of the Financial Services Agency;

(xxi)-2-3 Quarterly Financial Statements: Quarterly Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Quarterly Financial Statements, etc. (Cabinet Office Ordinance No. 63 of 2007; hereinafter referred to as "Ordinance on Quarterly Financial Statements, etc.") where the Reporting Company is a Domestic Company, and where the Reporting Company is a Foreign Company, the financial and accounting documents approved by the Commissioner of the Financial Services Agency;

(xxi)-2-4 Interim Financial Statements: the Interim Financial Statements as defined in Article 1(1) of the Ordinance on the Terminology, Forms and Preparation Methods of Interim Financial Statements, etc. (Ordinance of the Ministry of Finance No. 38 of 1977; hereinafter referred to as "Ordinance on Interim Financial Statements, etc.") where the Reporting Company is a Domestic Company, and where the Reporting Company is a Foreign Company, the documents concerning finance and accounting which are approved by the Commissioner of the Financial Services Agency;

(xxi)-3 Consolidated Subsidiary Company: a Consolidated Subsidiary Company as defined in Article 2(iv) of the Ordinance on Consolidated Financial Statements;

(xxi)-4 Consolidated Companies: Consolidated Companies as defined in Article 2(v) of the Ordinance on Consolidated Financial Statements;

(xxii) Consolidated Fiscal Year: a Consolidated Fiscal Year as defined in Article 3(2) of the Ordinance on Consolidated Financial Statements;

(xxii)-2 Quarterly Consolidated Accounting Period: a Quarterly Consolidated Accounting Period as defined in Article 3(v) of the Ordinance on Quarterly Financial Statements, etc.;

(xxii)-3 Interim Consolidated Accounting Period: an Interim Consolidated Accounting Period as defined in Article 3(2) of the Ordinance on Interim Consolidated Financial Statements;

(xxii)-4 Quarterly Accounting Period: a Quarterly Accounting Period as defined in Article 3(iv) of the Ordinance on Quarterly Financial Statements, etc.;

(xxiii) Business Group: a Business Group as defined in Article 4(1)(i) of the Ordinance on Consolidated Financial Statements;

(xxiv) Equity Method: the Equity Method as defined in Article 2(viii) of the Ordinance on Consolidated Financial Statements;

(xxiv)-2 Business Segments: the classification prescribed in Article 15-2(1) of the Ordinance on Consolidated Financial Statements;

(xxv) Geographical Segment: the classification prescribed in Article 15-2(2) of the Ordinance on Consolidated Financial Statements;

(xxvi) Parent Company: a Parent Company as defined in Article 8(3) of the Ordinance on Financial Statements, etc.;

(xxvii) Subsidiary Company: a Subsidiary Company as defined in Article 8(3) of the Ordinance on Financial Statements, etc. (excluding a Special Purpose Company that is presumed not to fall under the category of a Subsidiary Company pursuant to the provisions of paragraph (7) of that Article);

(xxvii)-2 Affiliated Company: an Affiliated Company as defined in Article 8(5) of the Ordinance on Financial Statements, etc.;

(xxvii)-3 Associated Company: an Associated Company as defined in Article 8(8) of the Ordinance on Financial Statements, etc.;

(xxvii)-4 Any Other Associated Company: Any Other Associated Company as defined in Article 8(8) of the Ordinance on Financial Statements, etc.;

(xxvii)-5 Related Party: a Related Party as defined in Article 8(17) of the Ordinance on Financial Statements, etc.;

(xxviii) Companies Subject to Continuous Disclosure: among companies (including Designated Juridical Persons) that seek to submit Securities Registration Statements, the companies (including Designated Juridical Persons) that have submitted Securities Registration Statements or Annual Securities Reports before the date of said submission, excluding companies that have obtained approval from the Director-General of the Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as the "Director-General of the Local Finance Bureau, etc.") pursuant to the proviso to Article 24(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 6);

(xxix) Financial Instruments Exchange: Financial Instruments Exchanges as defined in Article 2(16) of the Act, including those that are established in an area outside Japan (meaning Japan as prescribed in Article 6(1)(i) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same shall apply hereinafter) and that are of the same nature as a Financial Instruments Exchange;

(xxx) Numerical Indication: using the method of multiplying a certain rate by the closing price on a single Financial Instruments Exchange Market on a single day to indicate the issue price or distribution price of Securities (where said Securities are Over-the-Counter Traded Securities (meaning Over-the-Counter Traded Securities as prescribed in Article 2(8)(x)(c) of the Act; the same shall apply hereinafter), the closing price of said Over-the-Counter Traded Securities on a single day that is publicized by a single Authorized Financial Instruments Firms Associations (meaning an Authorized Financial Instruments Firms Association as prescribed in Article 2(13) of the Act; the same shall apply hereinafter));

(xxxi) Special Stakeholders, etc.: the persons listed in the following sub-items:

(a) Special Stakeholders (meaning the Officers (including shareholding officers and meaning a director, accounting advisor (where an accounting advisor is a juridical person, including the members who are to perform its duties), company auditor, or executive officer (including board members, auditors and any other persons equivalent thereto); hereinafter the same shall apply in this item) of the relevant company, the spouse and relatives by blood within the second degree of kinship of said Officers (hereinafter collectively referred to as "Officers, etc." in this item), or a company in which the Officer, etc. holds, in his/her own name or in another person's name (or under a fictitious name; the same shall apply in sub-item (b)), voting rights pertaining to Shares (including Preferred Equity Investment; the same shall apply hereinafter) or equity that exceed 50 percent of the Voting Rights Held by All the Shareholders, etc. (meaning the Voting Rights Held by All the Shareholders, etc. as prescribed in Article 29-4(2) of the Act; the same shall apply hereinafter) of the company, the Associated Company of such a company, and the officers of said Associated Company; hereinafter the same shall apply in this item)) of the relevant company (including a Designated Juridical Person; hereinafter the same shall apply in this item);

(b) a shareholder of the company (including Preferred Equity Investors as defined in the Act on Preferred Equity Investment by Cooperatively Structured Financial Institutions (Act No. 44 of 1993; hereinafter referred to as "Act on Preferred Equity Investment"); the same shall apply hereinafter, except in Article 19 and Article 22) who is within the top ten shareholders in order of the amount of voting rights pertaining to the Shares of said company held in his/her own name or in another person's name;

(c) a Company with a Personal Relationship to the Relevant Company (meaning another company, where the relevant company materially controls said other company or where the relevant company is materially controlled by said other company through a relationship of personnel, funds, transactions, etc.; hereinafter the same shall apply in this item) and a Company with a Capital Relationship to the Relevant Company (meaning another company, where the relevant company (including Special Stakeholders in the relevant company) materially holds 20 percent or more of the Voting Rights Held by All the Shareholders, etc. of said other company or where the other company (including Special Stakeholders in said other company) materially holds 20 percent or more of the Voting Rights Held by All the Shareholders, etc. of the company; hereinafter the same shall apply in this item) and the Officers thereof; and

(d) a Financial Instruments Specialist (meaning a Financial Instruments Specialist as prescribed in Article 2(9) of the Act (limited to a person engaged in Securities Services as defined in Article 28(8) of the Act); the same shall apply hereinafter), Officers thereof, a Company with a Personal Relationship to the Financial Instruments Specialist or a Company with a Capital Relationship to the Financial Instruments Specialist;

(xxxii) Offers to Sell, etc. Exclusively to Professional Investors: Offers to Sell, etc. Exclusively to Professional Investors as defined in Article 2(6) of the Act;

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

(xxxiv) Exclusive Solicitation of Professional Investors for Offers to Acquire: Exclusive Solicitation of Professional Investors for Offers to Acquire as defined in Article 4(3)(i) of the Act;

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

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

(Beneficiary Certificates of Securities in Trust)

Article 1-2 The matters specified by a Cabinet Office Ordinance, referred to in Article 2-3(iii) of the Order, shall be the following matters:

(i) the trust property pertaining to the Beneficiary Certificates of Securities in Trust shall not include property other than the Entrusted Securities and the dividend income, interest, and other proceeds pertaining to said Entrusted Securities;

(ii) the Entrusted Securities pertaining to the relevant Beneficiary Certificates of Securities in Trust shall be of the Same Class of Securities (meaning Securities whose Issuers are the same and for which the matters specified in the items of Article 12(1) of the Ordinance on Definitions in accordance with the category of Securities listed in each item are the same, and excluding Securities that satisfy both of the following requirements) as the relevant Securities:

(a) that the Securities are ones through which the trustee is entitled to the right to receive an allotment of Securities issued by the Issuer of Entrusted Securities as the holder of Entrusted Securities pursuant to the laws and regulations applied to the Issuer of Entrusted Securities, the articles of incorporation, the articles of endowment, or any other thing equivalent thereto of said Issuer, or by the decision of said Issuer (these Securities shall be referred to as "Allotted Securities" in sub-item (b)); and

(b) that the Securities are ones which the trustee holds as trust property on behalf of the beneficiaries based on their instructions to the trustee to offer to subscribe for Allotted Securities.

(iii) the content of each beneficial interest is equivalent in accordance with the content of the rights pertaining to each Entrusted Security;

(iv) the procedures for exercising rights pertaining to Entrusted Securities that are contained in the content of beneficial interest and the method by which the Issuer of said Entrusted Securities is to notify the trustee of the procedures concerning sending notices, reports, and other documents pertaining to said Entrusted Securities has been prescribed; and

(v) beneficial interest whose content is different from the content of the rights pertaining to Entrusted Securities, will not be issued.

(Public Offerings and Secondary Distributions of Securities for Which Notifications May Be Omitted)

Article 2 (1) The conditions specified by a Cabinet Office Ordinance, referred to in Article 2-12 of the Order, shall be that a restriction prohibiting the transfer of the Securities has been imposed.

(2) The company specified by a Cabinet Office Ordinance, referred to in Article 2-12 of the Order, shall be, where a company that is an Issuer of Share Option Certificates holds all of the issued shares of another company, said other company.

(3) The Public Offerings or Secondary Distributions of Securities whose total issue value or total distribution values are less than 100 million yen and which are specified by a Cabinet Office Ordinance, referred to in Article 4(1)(v) of the Act, shall be Public Offerings or Secondary Distributions of Securities other than those listed in the following items:

(i) where the Securities in a Public Offering or Secondary Distribution are Share Option Certificates, and where the amount obtained by adding up the total issue value or total distribution value of said Share Option Certificates and the total amount to be paid in on the exercise of share options pertaining to said Share Option Certificates is 100 million yen or more, said Public Offering or Secondary Distribution of Securities;

(ii) where the amount obtained by adding up the total issue value or total distribution value of the Securities in a Public Offering or Secondary Distribution (where said Securities are Share Option Certificates, the amount obtained by adding up the total issue value or total distribution value of said Share Option Certificates and the amount to be paid in on the exercise of share options pertaining to said Share Option Certificates; hereinafter the same shall apply in this Article, Article 9-2(ii) to (v) inclusive, and Article 19(2)(i) to (ii)-2 inclusive) and the total issue value or total distribution value of Securities of the same class (notwithstanding the provisions of Article 1(ii), Certificates of Corporate Bonds with Share Options in this Article shall be deemed to be of the same class of Securities as the Securities listed in item (i)(d) of that Article) that were subject to a Public Offering or Secondary Distribution that took place within one year prior to the day on which the aforementioned Public Offering or Secondary Distribution will begin (excluding Public Offerings or Secondary Distributions for which a notification under Article 4(1) of the Act was given and which took place prior to said notification, and Public Offerings or Secondary Distributions for which Shelf Registration Supplements under Article 23-8(1) of the Act were submitted and which took place prior to said submission) is 100 million yen or more, said Public Offering or Second Distribution;

(iii) where the amount obtained by adding up the total issue value of the Securities in a Public Offering (limited to cases where such has come to fall under the category of a Public Offering by satisfying the requirements prescribed in Article 1-6(i) of the Order) and the total issue value of Newly Issued Securities of the Same Class as defined in that item that were issued within six months prior to the day on which said Securities will be issued is 100 million yen or more, said Public Offering of Securities;

(iv) where two or more sets of Public Offerings or Secondary Distributions for Securities of the same class that have a total issue value or total distribution value of less than 100 million yen take place at the same time, and where the total amount of the total issue value or total distribution value of the Securities in those Public Offerings or Secondary Distributions is 100 million yen or more, said Public Offerings or Secondary Distributions of Securities;

(v) a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution of Securities whose total issue value or distribution value is 100 million yen or more, or a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution as defined in item (ii) that will take place at the same time as said Public Offering or Secondary Distribution;

(vi) a Public Offering or Secondary Distribution of Securities conducted by a notifier who has been issued a disposition suspending the validity of his/her notification under Article 10(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) or suspending the validity of his/her notification, shelf registration, or extension of the period under Article 11(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), where such a Public Offering or Secondary Distribution is to be newly conducted within the period under these dispositions;

(vii) a Public Offering or Secondary Distribution of Securities conducted by a registrant who has been issued a disposition suspending the validity of his/her shelf registration under Article 23-10(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) or suspending the validity of his/her shelf registration, notification, or extension of the period under Article 23-11(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), where such a Public Offering or Secondary Distribution is to be newly conducted within the period under these dispositions; and

(viii) a Public Offering or Secondary Distribution of issued shares that is conducted by a company (including a Designated Juridical Person; hereinafter the same shall apply in this item) that seeks to list the shares it is issuing (including Preferred Equity Investment it is issuing; the same shall apply hereinafter) on a Financial Instruments Exchange in Japan, or by a company that seeks to register the shares it is issuing as Over-the-Counter Traded Securities with an Authorized Financial Instruments Firms Association (excluding companies whose issued Shares have been listed on another Financial Instruments Exchange in Japan or a company whose issued shares are registered as Over-the-Counter Traded Securities with any Authorized Financial Instruments Firms Association; the same shall apply in Article 8(2)), where said company is not a Company Subject to Continuous Disclosure, pursuant to the rules of the relevant Financial Instruments Exchange or Authorized Financial Instruments Firms Association.

(Agents of Foreign Companies That Are Issuers of Securities for Which Offers Exclusively Targeting Qualified Institutional Investors Are Conducted)

Article 2-2 Any Foreign Company that issues Securities for which the Offer to Issue Securities, etc. (meaning an Offer to Issue Securities, etc. as prescribed in Article 4(1)(iv) of the Act; the same shall apply hereinafter) falls under the category of an Offer Exclusively Targeting Qualified Institutional Investors (meaning an Offer Exclusively Targeting Qualified Institutional Investors as prescribed in Article 23-13(1) of the Act; the same shall apply hereinafter) (such Securities shall be referred to as the "Securities for Qualified Institutional Investors" in the following Article) shall specify a person who has an address in Japan and who has the authority to represent said Foreign Company in acts concerning the transfer of said Securities (such a person shall be referred to as the "Issuer's Agent" in the following Article).

(Obligation to Give Notice of a Transfer Which Has Been Conducted in Violation of Article 4(2) of the Act)

Article 2-3 When an Issuer of Securities for Qualified Institutional Investors or such an Issuer's Agent has learned that said Securities have been transferred in violation of Article 4(2) of the Act, he/she shall notify the Director-General of the Kanto Local Finance Bureau to that effect without delay.

(Offers of Securities for Qualified Institutional Investors That Exclusively Target General Investors for Which Notification May Be Omitted)

Article 2-4 The requirements specified by a Cabinet Office Ordinance, referred to in Article 4(2) of the Act, shall be that the General Solicitation for Securities Acquired by Professional Investors, etc. (limited to cases where the Securities in said General Solicitation for Securities Acquired by Professional Investors, etc. are Securities listed in Article 1-4(i) of the Order) is made to the company which is the Issuer of said Securities.

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

Article 2-5 The Securities specified by a Cabinet Office Ordinance, referred to in Article 2-12-2(1) of the Order, shall be Specified Listed Securities (meaning Specified Listed Securities as prescribed in Article 2(33) of the Act; the same shall apply hereinafter) and Specified Over-the-Counter Traded Securities (meaning Specified Over-the-Counter Traded Securities as prescribed in Article 2-12-2(3)(ii) of the Order; the same shall apply hereinafter).

(Procedures, etc. for Obtaining Acknowledgement to the Effect that Securities Do Not Fall Under the Category of Securities for Professional Investors)

Article 2-6 (1) Where an Issuer of Securities as prescribed in Article 2-12-2(1) of the Order seeks to obtain the acknowledgement referred to in that paragraph, he/she shall attach the documents listed in the following items to a written application for acknowledgment and shall submit them to the Director-General of the Local Finance Bureau, etc.:

(i) the articles of incorporation or anything equivalent thereto; and

(ii) a copy of the shareholder registry at the time of application (including the registry of Preferred Equity Investors as defined in the Act on Preferred Equity Investment, or where the relevant Securities are Securities other than Share Certificates, the registry of the holders thereof; the same shall apply in item (i) of the following paragraph).

(2) The number of holders referred to in Article 2-12-2(1) of the Order shall be a number calculated pursuant to the following items in accordance with the category of Securities listed in each of said items:

(i) Securities issued by a Domestic Company: the number of persons stated or recorded in the shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application and as of all of the last days of the business years commenced within two years before the day of commencement of the immediately preceding business year (such business years shall be referred to as the "Base Business Years" in the following item); or

(ii) Securities issued by a Foreign Company: the number of persons (excluding Non-Residents (meaning non-residents as prescribed in Article 6(1)(vi) of the Foreign Exchange and Foreign Trade Act; the same shall apply hereinafter)), as of the last day of the Base Business Years, who are stated in the registry of the holders of said Securities that are held by the Financial Instruments Specialist, etc. (meaning Financial Instruments Specialists, etc. as prescribed in Article 34 of the Act; the same shall apply hereinafter) that has been entrusted with the custody of said Securities.

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

(Offers of Securities for Professional Investors That Exclusively Target General Investors for Which Notification May Be Omitted)

Article 2-7 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 4(3) of the Act, shall be the cases which fall under any of those set forth in the following items:

(i) where the General Solicitation for Securities Acquired by Professional Investors, etc. is made to the person who is the Issuer of the relevant Securities for Professional Investors, or to the Officer (meaning a director, company auditor, executive officer, board member or auditor, or any person equivalent thereto) thereof, who holds Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of said Issuer in his/her own name or in another person's name (hereinafter referred to as a "Specified Officer" in this Article) or to the Controlled Juridical Person, etc. (excluding said Issuer; hereinafter the same shall apply in this Article) of said Specified Officer;

(ii) where the General Solicitation for Securities Acquired by Professional Investors, etc. is made to the company that holds Shares or equity interests pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of the Issuer of the relevant Securities for Professional Investors in its own name or in another person's name; or

(iii) where the holder of Securities (excluding the Issuer of said Securities) that have come to fall under Article 4(3)(iii) of the Act, conducts a General Solicitation for Securities Acquired by Professional Investors, etc. for said Securities (limited to those held as of the day prior to when said Securities came to fall under that item) during the period between the day set forth in the parenthetical and the day on which one year has elapsed from said day.

(2) Where a Specified Officer and his/her Controlled Juridical Person, etc. jointly hold Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of another Juridical Person, etc. (meaning a juridical person or other organization; the same shall apply hereinafter in this Article), said other Juridical Person, etc. shall be deemed to be a Controlled Juridical Person, etc. of said Specified Officer and the provisions of item (i) of the preceding paragraph and this paragraph shall apply thereto.

(3) The term "Controlled Juridical Person, etc." as used in paragraph (1)(i) and the preceding paragraph means, where a Specified Officer holds Shares or equity pertaining to voting rights exceeding 50 percent of the Voting Rights Held by All the Shareholders, etc. of said other Juridical person, etc. under his/her own name or another person's name, said other Juridical Person, etc.

(Same Class of Securities as the Relevant Securities)

Article 2-8 The Securities specified by a Cabinet Office Ordinance, referred to in Article 4(3)(iii) of the Act, shall be Securities for which the matters prescribed in the items of Article 12(1) of the Ordinance on Definitions are the same matters as those for the Securities listed in Article 4(3)(i) or (ii) of the Act, in accordance with the category of Securities listed in each of said items.

(Special Provisions on the Due Date for the Submission of a Written Notice)

Article 3 The cases specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4(4) of the Act, shall be the cases where a Public Offering or Secondary Distribution of Securities listed in the following items is to be conducted:

(i) Securities other than Share Certificates (including Preferred Equity Investment Certificates; the same shall apply hereinafter), Share Option Certificates, and Certificates of Corporate Bonds with Share Options;

(ii) Share Certificates issued at market value or at a certain price close to market value;

(iii) Certificates of Corporate Bonds with Share Options to acquire Share Certificates which are to be issued or transferred at market value or at a certain price close to market value; or

(iv) Securities issued by a company (including a Designated Juridical Person) other than a company (including a Designated Juridical Person) that is the Issuer of Securities listed in Article 24(1)(i) and (ii) of the Act (including where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) (excluding those listed in the preceding three items and those listed on a Financial Instruments Exchange in an area outside Japan).

(Written Notice of Securities)

Article 4 (1) A Written Notice of Securities that is to be submitted pursuant to the provisions of Article 4(6) of the Act shall be prepared in accordance with Form 1 for a Domestic Company, or in accordance with Form 6 for a Foreign Company, and shall be submitted to the Director-General of the Local Finance Bureau, etc.

(2) The documents specified in the following items shall be attached to the Written Notice of Securities, in accordance with the category of Issuers of Securities listed in each of said items:

(i) a Domestic Company:

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, its articles of endowment);

(b) where a resolution, etc. by the board of directors (when a decision has been made by the executive officers at a company with committees based on a delegation to do so in accordance with a resolution by the board of directors as set forth in Article 416(4) of the Companies Act (Act No. 86 of 2005), the resolution of said board of directors and the decision of said executive officers; the same shall apply hereinafter) or a resolution made at a shareholders' meeting is adopted with regard to the issuance of the Securities, a copy of the minutes of the board of directors meeting (where a resolution by the board of directors is deemed to have been adopted pursuant to the provisions of Article 370 of that Act, a document attesting that this falls under said cases or a document (including the minutes of said board of directors meeting) attesting that the decision was made by the executive officers based on a delegation to do so in accordance with a resolution by the board of directors as set forth in Article 416(4) of that Act; the same shall apply hereinafter), or a copy of the minutes of the shareholders' meeting (where a resolution made at a shareholders' meeting is deemed to have been adopted pursuant to the provisions of Article 319(1) of that Act, a document attesting that this falls under said cases; the same shall apply hereinafter), or a document (where all of the incorporators have given their consent as prescribed in Article 32 of the Companies Act, a document which is sufficient to show that said consent exists) attesting that authorization has been obtained from an administrative agency as prescribed in Article 6(1) of the Act on Preferred Equity Investment (hereinafter referred to as the "Authorization of an Administrative Agency"), or documents similar thereto; and

(c) where a Prospectus is used for the Public Offering or Secondary Distribution of the relevant Securities, said Prospectus.

(ii) a Foreign Company:

(a) the documents listed in the preceding item (with regard to articles of incorporation, documents in which matters equivalent to the matters listed in the items of Article 27 of the Companies Act or Article 44(2) of the Medical Care Act (Act No. 205 of 1948) are stated, and with regard to articles of endowment, documents in which matters equivalent to the matters listed in that paragraph are stated; hereinafter the same shall apply to articles of incorporation or articles of endowment attached by a Foreign Company);

(b) a legal opinion letter from a legal expert stating that the Public Offering or Second Distribution of Securities is lawful; and

(c) where permission is required pursuant to the provisions of Article 21(1) or (2) of the Foreign Exchange and Foreign Trade Act, a document attesting that said permission has been obtained.

(3) When a document listed in item (ii)(b) of the preceding paragraph has not been written in Japanese, a translation thereof shall be attached.

(4) The amount specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4(6) of the Act, shall be ten million yen (where the relevant Securities are Share Option Certificates, the amount obtained by deducting the total amount to be paid in on exercise of the share options pertaining to said Share Option Certificates from ten million yen; the same shall apply in Article 14-11(5)).

(Written Notice of Changes)

Article 5 Where there are any changes in the content stated in a Written Notice of Securities on or after the submission date of said Written Notice of Securities but before the payment date pertaining to the Public Offering or Secondary Distribution under said Written Notice of Securities, the person who submitted said Written Notice of Securities shall submit a written notice of changes stating the contents of said changes to the Director-General of the Local Finance Bureau, etc. without delay.

(Cases Where Disclosure Has Been Made)

Article 6 The cases specified by a Cabinet Office Ordinance, referred to in Article 4(7) of the Act, shall be the following cases:

(i) where a notification under Article 4(1) to (3) inclusive of the Act concerning a Secondary Distribution that has already taken place for Securities of the same issue as the relevant Securities, or concerning a Public Offering or Secondary Distribution that has already taken place for Securities of the same class as the relevant Securities (meaning other Securities for which the matters specified in the items of Article 12(1) of the Ordinance on Definitions are the same as those for the relevant Securities, in accordance with the category of Securities listed in each of said items; hereinafter the same shall apply in this Article) (excluding cases where the proviso to Article 24(1) of the Act applies to the Issuer of the relevant Securities) has come into effect;

(ii) where a registration under Article 23-3(1) of the Act that has been made with regard to a Public Offering or Secondary Distribution of the relevant Securities or of Securities of the same class as the relevant Securities has come into effect and where Shelf Registration Supplements under Article 23-8(1) of the Act have already been submitted with regard to any of the Public Offerings or Secondary Distributions of Securities subject to said registration (excluding cases where the proviso to Article 24(1) of the Act applies to the Issuer of the relevant Securities);

(iii) where the relevant Securities fall under the category of Securities listed in Article 24(1)(i) or (ii) of the Act, and where an Annual Securities Report pertaining to the business year immediately preceding the business year which includes the day on which the relevant Securities came to fall under the category of Securities listed in Article 24(1)(i) or (ii) of the Act has been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to paragraph (3) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter); and

(iv) cases where the relevant Securities fall under the category of Securities listed in Article 24(1)(iv) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this item and Article 16-3), and where an Annual Securities Report pertaining to any business years after the business year in which the relevant Securities came to fall under the category of Securities listed in Article 24(1)(iv) of the Act has been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to that paragraph (excluding cases where the proviso to Article 24(1) of the Act applies to the Issuer of the relevant Securities).

(Agents of Foreign Companies)

Article 7 (1) Where a Foreign Company submits a Securities Registration Statement pursuant to the provisions of Article 5(1) of the Act concerning a Public Offering or Secondary Distribution of Securities, the Foreign Company shall specify a person who has an address in Japan and who has the authority to represent said Foreign Company in any acts concerning notification of said Public Offering or Secondary Distribution (such person shall be referred to as the "Agent" in Article 14-2(1)(iii)).

(2) Where a Foreign Company submits a Shelf Registration Statement pursuant to the provisions of Article 23-3(1) of the Act or Shelf Registration Supplements pursuant to the provisions of Article 23-8(1) of the Act concerning a Public Offering or Secondary Distribution of Securities, the Foreign Company shall specify a person who has an address in Japan and who has the authority to represent said Foreign Company in any acts concerning the submission of said Shelf Registration Statement or said Shelf Registration Supplements.

(3) Where a Foreign Company submits the following documents, the Foreign Company shall specify a person who has an address in Japan and who has the authority to represent said Foreign Company in any acts concerning the submission of said documents:

(i) an Annual Securities Report pursuant to the provisions of Article 24(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) or Article 24(3) of the Act;

(ii) a Foreign Company Report pursuant to the provisions of Article 24(8) of the Act;

(iii) a Confirmation Letter pursuant to the provisions of Article 24-4-2(1) or (2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act);

(iv) a Foreign Company's Confirmation Letter pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act;

(v) a Quarterly Securities Report pursuant to the provisions of Article 24-4-7(1) or (2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act);

(vi) a Foreign Company's Quarterly Securities Report pursuant to the provisions of Article 24-4-7(6) of the Act;

(vii) a Semiannual Securities Report pursuant to the provisions of Article 24-5(1) of the Act;

(viii) an Extraordinary Report pursuant to the provisions of Article 24-5(4) of the Act;

(ix) a Foreign Company's Semiannual Securities Report pursuant to the provisions of Article 24-5(7) of the Act;

(x) documents pertaining to the amendment of the documents listed in the preceding items; or

(xi) a written application for approval pursuant to the provisions of Article 4(1) of the Order.

(Content of Entries, etc. in Securities Registration Statements)

Article 8 (1) An Issuer who seeks to submit a Securities Registration Statement pursuant to the provisions of Article 5(1) of the Act, shall, in accordance with the forms specified in the following items, prepare three copies of the Securities Registration Statement in accordance with the category of cases listed in each of said items, and shall submit them to the Director-General of the Local Finance Bureau, etc.:

(i) where the Issuer is a Domestic Company (excluding the cases listed in the following item and item (iii)): Form 2;

(ii) where the Issuer is a Domestic Company and seeks to submit a Securities Registration Statement pursuant to the provisions of Article 5(2) of the Act: Form 2-5;

(iii) where the Issuer is a Domestic Company and carries out Specified Procedures Related to the Issuance of Securities During a Reorganization or Specified Procedures Related to the Delivery of Securities During a Reorganization, or where he/she seeks to submit a Securities Registration Statement in the case referred to in Article 27-4(1) of the Act (excluding cases listed in the preceding item): Form 2-6;

(iv) where the Issuer is a Foreign Company (excluding cases listed in the following item): Form 7; and

(v) where the Issuer is a Foreign Company and carries out Specified Procedures Related to the Issuance of Securities During a Reorganization or Specified Procedures Related to the Delivery of Securities During a Reorganization, or where he/she seeks to submit a Securities Registration Statement in the case referred to in Article 27-4(1) of the Act: Form 7-4.

(2) Notwithstanding the provisions of the preceding paragraph, a company (including a Designated Juridical Person; the same shall apply hereinafter in this paragraph) that seeks to list the shares it is issuing on a Financial Instruments Exchange in Japan, or a company which seeks to register the shares it is issuing as Over-the-Counter Traded Securities with an Authorized Financial Instruments Firms Association (limited to a Domestic Company) and submit a Securities Registration Statement pursuant to the provisions of Article 5(1) of the Act in order to conduct a Public Offering or Secondary Distribution of the shares it is issuing pursuant to the rules of said Financial Instruments Exchange or said Authorized Financial Instruments Firms Association, shall, in accordance with the forms specified in the following items, prepare three copies of the Securities Registration Statement in accordance with the category of cases listed in each of said items, and submit them to the Director-General of the Local Finance Bureau, etc.:

(i) where the Public Offering or Secondary Distribution does not fall under the category of Specified Procedures Related to the Issuance of Securities During a Reorganization or Specified Procedures Related to the Delivery of Securities During a Reorganization: Form 2-4; and

(ii) where the Public Offering or Secondary Distribution falls under the category of Specified Procedures Related to the Issuance of Securities During a Reorganization or Specified Procedures Related to the Delivery of Securities During a Reorganization: Form 2-7.

(Requirements, etc. for Persons Who Are Closely Related)

Article 8-2 (1) The requirements specified by a Cabinet Office Ordinance, referred to in Article 5(1)(ii) of the Act, shall be that the relevant company falls under the category of "another company, etc." as prescribed in the items of Article 8(4) of the Ordinance on Financial Statements, etc. where the person closely related thereto falls under the category of the first company, etc. listed in the items of that paragraph.

(2) The company and other group specified by a Cabinet Office Ordinance, referred to in Article 5(1)(ii) of the Act, shall be the first company, etc. as defined in Article 8(3) of the Ordinance on Financial Statements, etc.

(Special Provisions on Entries in Securities Registration Statements)

Article 9 The cases specified by a Cabinet Office Ordinance, referred to in the proviso to Article 5(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this paragraph), shall be the cases listed in the following items, and the matters specified by a Cabinet Office Ordinance, referred to in the proviso to that paragraph and the proviso to Article 13(2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be the matters listed in the sub-items of each of said items:

(i) for Share Certificates, Beneficiary Certificates of Securities in Trust whose Entrusted Securities are Share Certificates, and Beneficiary Certificates of Securities in Trust whose Entrusted Securities are Depository Receipts that indicate Share Certificates (hereinafter collectively referred to as "Share Certificates, etc." in item (v)), when these will be issued at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Public Offering before deciding the issue price:

(a) the issue price;

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

(c) the deposit for subscription;

(d) the subscription handling office;

(e) the names and addresses of the Underwriters (excluding the major Financial Instruments Specialists who will conclude the Wholesale Underwriting Contracts); and

(f) the number of underwritten Shares and the conditions of the underwriting.

(ii) for Share Option Certificates with options to acquire Share Certificates that will be issued or transferred at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Public Offering before deciding the issue price of said Share Certificates or the issue price of said Share Option Certificates:

(a) the issue price;

(b) the deposit for subscription;

(c) the subscription handling office;

(d) the names and addresses of the Underwriters (excluding the major Financial Instruments Specialists who will conclude the Wholesale Underwriting Contracts);

(e) the number of underwritten Shares and the conditions of the underwriting;

(f) the amount to be paid in on exercise of the share options;

(g) where Share Certificates will be issued through the exercise of share options, the issue price of said Share Certificates;

(h) where Share Certificates will be issued through the exercise of share options, the amount that will be incorporated into the stated capital out of the issue price of said Shares; and

(i) the places accepting or brokering claims for the exercise of share options, as well as the place handling the payments therefor.

(iii) for Certificates of Corporate Bonds with Share Options to acquire Share Certificates that will be issued or transferred at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Public Offering before deciding the issue price of said Share Certificates:

(a) the issue price;

(b) the interest rate:

(c) the deposit for subscription;

(d) the subscription handling office;

(e) the place of payment for interest;

(f) the issue price of the share options;

(g) the amount to be paid in on exercise of the share options;

(h) where Share Certificates will be issued through the exercise of share options, the issue price of said Share Certificates;

(i) where Share Certificates will be issued through the exercise of share options, the amount that will be incorporated into the stated capital out of the issue price of said Share Certificates;

(j) the places accepting or brokering claims for the exercise of share options as well as the place to handle the payments therefor;

(k) the names and addresses of the Underwriters (excluding the major Financial Instruments Specialists who will conclude the Wholesale Underwriting Contracts);

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

(m) the name and address of the Corporate Bond manager or the Corporate Bond managing company; and

(n) the conditions of entrustment for the Corporate Bond manager or the Corporate Bond managing company.

(iii)-2 for Certificates of Corporate Bonds with Share Options to acquire Share Certificates that will be issued or transferred at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Public Offering before deciding the issue price: the matters listed in sub-item (a) to sub-item (e) inclusive and sub-item (k) to sub-item (n) inclusive of the preceding item;

(iv) for Corporate Bond Certificates (excluding the Certificates of Corporate Bonds with Share Options prescribed in the preceding two items), Social Medical Care Corporation Bond Certificates, School Bond Certificates, and School Loan Claims (hereinafter collectively referred to as "Corporate Bond Certificates, etc." in item (vi)), the cases in which it is necessary to conduct a Public Offering before deciding the issue price: the matters listed in the preceding item;

(iv)-2 for Commercial Papers, the cases in which it is necessary to conduct a Public Offering before deciding the issue price: the matters listed in item (ii)(b);

(iv)-3 for Covered Warrants, the cases in which it is necessary to conduct a Public Offering before deciding the issue price:

(a) the matters listed in item (ii)(a), (b), and (d); and

(b) the places accepting and brokering claims for the exercise of the Options.

(v) for Shares, etc. or Share Option Certificates for which Secondary Distribution will be conducted at market value or at a certain price close to market value, the cases in which it is necessary to conduct Secondary Distribution before deciding the distribution price:

(a) the distribution price;

(b) the deposit for subscription:

(c) the places accepting offers;

(d) the names and addresses of persons who have accepted entrustment of the Secondary Distribution (excluding the major Financial Instruments Specialists who will conclude the Wholesale Underwriting Contracts); and

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

(v)-2 for Share Option Certificates with options to acquire Share Certificates that will be issued at market value or at a certain price close to market value, the cases in which it is necessary to conduct a Secondary Distribution before deciding the distribution price: the matters listed in the preceding item;

(vi) for Corporate Bond Certificates, etc., Commercial Papers, or Foreign Negotiable Certificates of Deposit, the cases in which it is necessary to conduct a Secondary Distribution before deciding the distribution price: the matters listed in the preceding item;

(vii) where the Issuer seeks to submit a Securities Registration Statement in order to conduct a Public Offering of Share Certificates pursuant to the provisions of Article 8(2): the matters listed in item (i); and

(viii) where the Issuer seeks to submit a Securities Registration Statement in order to conduct a Secondary Distribution of Share Certificates pursuant to the provisions of Article 8(2): the matters listed in item (v).

(Public Offerings and Secondary Distributions of Securities That Fall Under the Category of Small Amount Public Offerings, etc.)

Article 9-2 A Public Offering or Secondary Distribution of Securities whose total issue value or total distribution price is less than 500 million yen and which is specified by a Cabinet Office Ordinance, referred to in Article 5(2) of the Act, shall be a Public Offering or Secondary Distribution of Securities, conducted by a Domestic Company, other than those listed in the following items:

(i) where the Securities in a Public Offering or Secondary Distribution are Share Option Certificates, and where the amount obtained by adding up the total issue value or total distribution value of said Share Option Certificates and the total amount to be paid in on the exercise of share options of said Share Option Certificates is 500 million yen or more, said Public Offering or Secondary Distribution;

(ii) where the amount obtained by adding up the total issue value or total distribution value of the Securities in a Public Offering or a Secondary Distribution and the total issue value or total distribution value of Securities of the same class (notwithstanding the provisions of Article 1(ii), the Certificates of Corporate Bonds with Share Options in this Article shall be deemed to be of the same class of Securities as the Securities listed in item (i)(d) of that Article) that were subject to a Public Offering or Secondary Distribution (excluding those for which a notification under Article 4(1) of the Act was made, those which took place before said notification, those for which the Shelf Registration Supplements under Article 23-8(1) of the Act were submitted, and those which took place before said submission) that took place within one year prior to the day on which the aforementioned Public Offering or Secondary Distribution will begin, is 500 million yen or more, said Public Offering or Secondary Distribution;

(iii) where the amount obtained by adding up the total issue value of the Securities in a Public Offering (limited to where this falls under the category of a Public Offering by satisfying the requirements specified in Article 1-6(i) of the Order) and the total issue value of Newly Issued Securities of the Same Class as defined in that item that have been issued within the six months prior to the issuance date of said Securities, is 500 million yen or more, said Public Offering;

(iv) where two or more sets of Public Offerings or Secondary Distributions for Securities of the same class that have a total issue value or total distribution value of less than 500 million yen take place at the same time and where the total amount of the total issue value or total distribution value of the Securities subject to these Public Offerings or Secondary Distributions is 500 million yen or more, said Public Offerings or Secondary Distributions; and

(v) a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution whose total issue value or total distribution value is 500 million yen or more, or a Public Offering or a Secondary Distribution of Securities that are of the same class as the Securities in a Public Offering or Secondary Distribution as defined in item (i) that will take place at the same time as said Public Offering or Secondary Distribution.

(Securities Registration Statement by the Inclusion Method)

Article 9-3 (1) The period specified by a Cabinet Office Ordinance, referred to in Article 5(3) of the Act, shall be one year.

(2) The Annual Securities Report specified by a Cabinet Office Ordinance, referred to in Article 5(3) of the Act, shall be an Annual Securities Report that has been prepared in accordance with Form 3 or 4 in the case of a Domestic Company and in accordance with Form 8 or 9 in the case of a Foreign Company and submitted to the Director-General of the Local Finance Bureau, etc.

(3) Notwithstanding the provisions of the preceding two paragraphs, where the person who seeks to submit a Securities Registration Statement was established through a share transfer (limited to share transfers conducted within the two years and three months before the submission date of the Securities Registration Statement pertaining to the most recent business year of said person), is a Wholly Owning Parent Company Incorporated through that Share Transfer (meaning the Wholly Owning Parent Company Incorporated through a Share Transfer as defined in Article 773(1)(i) of the Companies Act; the same shall apply hereinafter), and falls under either of the requirements listed in the following items, the period specified by a Cabinet Office Ordinance, referred to in Article 5(3) of the Act, may be the period that runs from the day prior to the date of the share transfer on which, among the companies that, through said share transfer, have become Wholly Owned Subsidiary Companies in the Share Transfer (meaning Wholly Owned Subsidiary Companies in a Share Transfer as prescribed in Article 773(1)(v) of the Companies Act; the same shall apply hereinafter) (hereinafter referred to as the "Wholly Owned Subsidiary Company in the Share Transfer" in this paragraph), one that satisfied all of the requirements listed in the items of Article 5(4) of the Act as of the day immediately preceding the date of the share transfer (hereinafter such company shall be referred to as the "Eligible Wholly Owned Subsidiary Company in the Share Transfer" in this paragraph and Article 10(1)(ii)(c)) submitted the most recent Annual Securities Report (where there are two or more Eligible Wholly Owned Subsidiary Companies in the Share Transfer, the Annual Securities Report that was submitted first) until the day on which said Eligible Wholly Owned Subsidiary Company in Share Transfer seeks to submit the Securities Registration Statement, and the Annual Securities Reports specified by a Cabinet Office Ordinance, referred to in Article 5(3) of the Act, may be the Annual Securities Report (limited to those prescribed in the preceding paragraph) that was submitted by said Eligible Wholly Owned Subsidiary Company in the Share Transfer or said Wholly Owning Parent Company Incorporated in the Share Transfer:

(i) that the number of eligible wholly owned subsidiary companies comprised two-thirds or more of the wholly owned subsidiary companies as of the day before the date of the share transfer; or

(ii) that the total number of shareholders of the eligible wholly owned subsidiary company comprised two-thirds or more of the total number of shareholders of the wholly owned subsidiary company as of the day before the date of the share transfer.

(4) Where a person who has continuously submitted the Annual Securities Report which is prescribed in paragraph (2) for the period specified in paragraph (1) or a person who has continuously submitted the Annual Securities Report which is prescribed in the preceding paragraph for the period specified in that paragraph, seeks to submit a Securities Registration Statement, he/she may prepare the Securities Registration Statement in accordance with Form 2-2 in the case of a Domestic Company, and in accordance with Form 7-2 in the case of a Foreign Company, pursuant to the provisions of Article 5(3) of the Act.

(Securities Registration Statement by the Reference Method)

Article 9-4 (1) Where a person who satisfies all of the requirements listed in the items of Article 5(4) of the Act (including where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter), seeks to submit a Securities Registration Statement (where it falls under the criteria listed in paragraph (5)(iii) from among the criteria specified by a Cabinet Office Ordinance, referred to in Article 5(4)(ii) of the Act, this shall be limited to the cases in which a person seeks to submit a Securities Registration Statement pertaining to Corporate Bond Certificates), he/she may prepare a Securities Registration Statement in accordance with Form 2-3 in the case of a Domestic Company, and in accordance with Form 7-3 in the case of a Foreign Company, pursuant to the provisions of Article 5(4) of the Act.

(2) The period specified by a Cabinet Office Ordinance, referred to in Article 5(4)(i) of the Act, shall be one year.

(3) The Annual Securities Reports specified by a Cabinet Office Ordinance, referred to in Article 5(4)(i) of the Act, shall be the Annual Securities Reports prescribed in paragraph (2) of the preceding Article.

(4) Notwithstanding the provisions of the preceding two paragraphs, when a person who seeks to submit a Securities Registration Statement falls under the case prescribed in paragraph (3) of the preceding Article, the period specified by a Cabinet Office Ordinance, referred to in Article 5(4)(i) of the Act, may be the period prescribed in paragraph (3) of the preceding Article, and Annual Securities Reports specified by a Cabinet Office Ordinance, referred to in that item, may be Securities Registration Statements as prescribed in paragraph (3) of the preceding Article.

(5) The criteria specified by a Cabinet Office Ordinance, referred to in Article 5(4)(ii) of the Act, shall be any of the criteria listed in the following items:

(i) where the person who seeks to submit the Securities Registration Statement is issuing Share Certificates listed on a Financial Instruments Exchange in Japan (excluding Specified Listed Securities; hereinafter referred to as "Listed Share Certificates" in this paragraph) or Share Certificates registered as Over-the-Counter Traded Securities with an Authorized Financial Instruments Firms Association (excluding Specified Over-the-Counter Traded Securities; hereinafter referred to as "Over-the-Counter Registered Share Certificates" in this paragraph) that fall under any of the following cases:

(a) that where the Listing Date, etc. (meaning the day on which the Share Certificates issued by the relevant person have come to fall under the category of Securities listed in Article 24(1)(i) of the Act in the case of Listed Share Certificates, and the day on which the Share Certificates have come to fall under the category of Securities listed in item (ii) of that paragraph in the case of Over-the-Counter Registered Share Certificates; hereinafter the same shall apply in this item) falls on or before the day three years and six months prior to the submission date of the relevant Securities Registration Statement, with regard to the relevant person's issued Share Certificates, the amount obtained by dividing the total trading value on the Financial Instruments Market or the total trading value announced by the Authorized Financial Instruments Firms Association (hereinafter referred to as the "Trading Value" in this item) within the three years prior to any of the days within six months before the submission date of said Securities Registration Statement (hereinafter such day shall be referred to as the "Calculation Base Date" in this paragraph) by three is ten billion yen or more, and the Average Market Capitalization for Three Years (meaning the amount obtained by dividing the 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 referred to as the "Market Capitalization" in this item) of such Share Certificates as of the relevant Calculation Base Date, the day corresponding to such Calculation Base Date which falls within the year immediately prior to the year that includes the Calculation Base Date (hereinafter referred to as the "Calculation Base Year" in this paragraph), and the day corresponding to such Calculation Base Date which falls within the year two years prior to the relevant Calculation Base Year by three; hereinafter the same shall apply in this paragraph) is ten billion yen or more;

(b) that where the Listing Date, etc. falls within the period between the day three years and six months prior to the submission date of the relevant Securities Registration Statement and the day that falls on or before the day two years and six months before said submission date, with regard to the relevant person's issued Share Certificates, the amount obtained by dividing the total Trading Value for the two years prior to the Calculation Base Date by two is ten billion yen or more, and the Average Market Capitalization for Two Years (meaning the amount obtained by dividing the aggregated Market Capitalization as of the relevant Calculation Base Date and the day corresponding to such Calculation Base Date which falls within the year immediately prior to the Calculation Base Year by two; hereinafter the same shall apply in this paragraph) is ten billion yen or more;

(c) that where the Listing Date, etc. falls after the day two years and six months before the submission date of the relevant Securities Registration Statement, with regard to the relevant person's issued Share Certificates, the Trading Value of such issued Share Certificates for the 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; hereinafter the same shall apply in this paragraph) is ten billion yen or more;

(d) that with regard to the relevant person's issued Share Certificates, the Average Market Capitalization for Three Years (where the Listing Date, etc. falls within the period between the day following the day three years and six months before the submission date of the relevant Securities Registration Statement and the day that falls on or before the day two years and six months before the submission date, the Average Market Capitalization for Two Years, and where the Listing Date, etc. falls 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;

(e) that one Designated Rating Organization has granted a rating that is designated by the Commissioner of the Financial Services Agency for each Designated Rating Organization (hereinafter referred to as a "Specified Rating" in this paragraph) to any of the Corporate Bond Certificates that has already been issued by the relevant person, and that another Designated Rating Organization has granted a Specified Rating to any of the Corporate Bond Certificates that has already been issued by said person or the Corporate Bond Certificates of which said person seeks to give notice as prescribed in Article 4(1) of the Act in relation to the Public Offering or Secondary Distribution thereof (limited to where these ratings have been publicized); or

(f) that the relevant person has already issued Corporate Bond Certificates for which rights to receive preferential payment are guaranteed by laws and regulations (excluding Certificates of Corporate Bonds with Share Options).

(ii) where the Listing Date, etc. prescribed in sub-item (a) of the preceding item falls after the day following the day three years and six months before the submission date of the relevant Securities Registration Statement and the person who seeks to submit a Securities Registration Statement falls under any of the cases listed in sub-item (a) to sub-item (d) inclusive of the preceding item after replacing the phrases "Article 24(1)(i) of the Act," "item (ii) of that paragraph," "or the total Trading Value announced by the Authorized Financial Instruments Firms Association" and "or the Market Capitalization announced by the Authorized Financial Instruments Firms Association" with "Article 24(1)(ii) of the Act," "item (i) of that paragraph," "and the total Trading Value announced by the Authorized Financial Instruments Firms Association" and "and the Market Capitalization announced by the Authorized Financial Instruments Firms Association" respectively; and

(iii) where the relevant person falls under the case prescribed in item (i)(e) (excluding cases falling under the preceding two items).

(Special Provisions on Qualification Requirements for the Use of the Reference Method with Regard to Commercial Papers)

Article 9-5 Where an Issuer of Commercial Papers seeks to submit a Securities Registration Statement for a Public Offering or Secondary Distribution of Commercial Papers, even if two or more Designated Rating Organizations have granted the ratings designated by the Commissioner of the Financial Services Agency for each Designated Rating Organization to said Commercial Papers, he/she must satisfy the criteria specified by a Cabinet Office Ordinance, referred to in Article 5(4)(ii) of the Act.

(Documents Attached to Securities Registration Statements)

Article 10 (1) The documents specified by a Cabinet Officer Ordinance as the documents to be attached to a Securities Registration Statement (such documents shall be referred to as the "Attached Documents" in the following Article) pursuant to the provisions of Article 5(6) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) shall be the documents specified in the following items in accordance with the category of Securities Registration Statements listed in each of said items. In this case, if the documents listed in sub-item (e) to sub-item (g) inclusive of item (iv) (including where they are cited in item (v) to item (vii) inclusive) cannot be attached to the Securities Registration Statement, said documents may be submitted by the day immediately preceding the day on which the notification will come into effect which also falls on or after the submission date of the Securities Registration Statement:

(i) a Securities Registration Statement in accordance with Form 2:

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, the articles of endowment);

(b) where a resolution has been adopted by the board of directors or where a resolution has been adopted at a shareholders' meeting with regard to the issuance of the relevant Securities, a copy of the minutes, etc. of the board of directors meeting, a copy of the minutes of the shareholders' meeting, or a document attesting that the Authorization of an Administrative Agency has been obtained (where the consent of all incorporator(s) as prescribed in Article 32(1) of the Companies Act has been obtained, a document sufficient to show that said consent has been obtained) or documents similar thereto;

(c) with regard to changes in the amount of stated capital of a company (including a Designated Juridical Person) due to the issuance of the relevant Securities, where the permission, authorization, or approval of an administrative agency is required, a document sufficient to show that said permission, authorization, or approval has been granted;

(d) where the relevant Securities are guaranteed Corporate Bonds, Social Medical Care Corporation Bonds, School Bond Certificates, or School Loan Claims (collectively referred to as "Corporate Bonds, etc." in item (iv) and Article 17(1)) or are guaranteed Commercial Papers, the following documents:

1. the articles of incorporation of the company (including a Designated Juridical Person and Partnership, etc.; hereinafter referred to as a "Guarantor Company") (where the company is a Partnership, etc. other than a juridical person, a copy of the contract pertaining to the Partnership Agreement) providing the guarantee, and a copy of the minutes, etc. of the board of directors meeting or a copy of the minutes of the shareholders' meeting pertaining to the resolution, etc. by said board of directors or the resolution made at said shareholders' meeting that was adopted in order to provide said guarantee, or any other documents attesting that procedures necessary for providing said guarantee have been undertaken; and

2. a document stating the content of the guarantee.

(e) where the relevant Securities are Covered Warrants and a contract for the Options indicated on said Covered Warrants has been concluded, a copy of the written contract;

(f) where the relevant Securities are Beneficiary Certificates of Securities in Trust, a copy of the trust contract that was concluded in relation to the issuance of said Beneficiary Certificates of Securities in Trust and a copy of any other major contracts; and

(g) where the relevant Securities are Depository Receipts, a copy of the depository contract that was concluded in relation to the issuance of said Depository Receipts and a copy of any other major contracts.

(ii) a Securities Registration Statement prepared in accordance with Form 2-2:

(a) the documents listed in sub-item (a) of the preceding item (limited to cases where said documents are not included in the Securities Registration Statement's Incorporated Documents pursuant to the proviso to Article 17(1));

(b) the documents listed in sub-item (b) to sub-item (g) inclusive of the preceding item;

(c) where the person submitting the Securities Registration Statement is a person who has been continuously submitting the Annual Securities Reports prescribed in Article 9-3(3) for the period prescribed in that paragraph, documents containing the following matters (excluding the matters listed in 2. below where the requirements listed in item (i) of that paragraph have been satisfied):

1. the name, address, name of the representative person, stated capital, and content of the business of the Wholly Owned Subsidiary Companies in the Share Transfer and the Eligible Wholly Owned Subsidiary Company in the Share Transfer of the person submitting the Securities Registration Statement;

2. the number of shareholders of the Wholly Owned Subsidiary Companies in the Share Transfer and the Eligible Wholly Owned Subsidiary Company in the Share Transfer of the person submitting the Securities Registration Statement as of the day immediately preceding the day of a share transfer as prescribed in Article 9-3(3);

3. the purpose of the share transfer; and

4. the method of share transfer and the details of the resolution made at the relevant shareholders' meeting of the Eligible Wholly Owned Subsidiary Company in the Share Transfer that was subject to the share transfer.

(iii) a Securities Registration Statement prepared in accordance with Form 2-3:

(a) the documents listed in item (i)(a) (limited to cases where said documents are not included in the Securities Registration Statement's Reference Documents pursuant to the proviso to Article 17(1));

(b) the documents listed in item (i)(b) to (g) inclusive;

(c) a document verifying that the person submitting the Securities Registration Statement satisfies the requirements listed in the items of Article 5(4) of the Act;

(d) where the person submitting the Securities Registration Statement satisfies the requirements listed in Article 5(4)(i) of the Act pursuant to the provisions of Article 9-4(4), the documents listed in sub-item (c) of the preceding item;

(e) where the following circumstances have occurred on or after the submission date of an Annual Securities Report in regard to which an entry in the Securities Registration Statement stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Securities Registration Statement), a document stating the details of the relevant material fact:

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

2. that a material fact has occurred with regard to a matter that should be stated in the relevant Annual Securities Report.

(f) a document giving an accurate and concise outline of the contents of business and accurately and concisely explaining the transition of the major management indicators, etc.

(iii)-2 a Securities Registration Statement prepared in accordance with Form 2-4: the documents listed in item (i);

(iii)-3 a Securities Registration Statement prepared in accordance with Form 2-5:

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

(b) where the Reporting Company is a company other than the one that is implementing the Reorganization (meaning a Reorganization as defined in Article 2-2(1) of the Act), the articles of incorporation of the company implementing said Reorganization.

(iii)-4 a Securities Registration Statement prepared in accordance with Form 2-6: the documents listed in the preceding item;

(iii)-5 a Securities Registration Statement prepared in accordance with Form 2-7: the documents listed in item (iii)-3;

(iv) a Securities Registration Statement prepared in accordance with Form 7:

(a) the documents listed in item (i);

(b) a document attesting that the representative person of the Foreign Company that is listed in the Securities Registration Statement as the Foreign Company that seeks to submit the Securities Registration Statement (hereinafter referred to as the "Foreign Company" in this item), is a person who has legitimate authority concerning the notification of the Public Offering or Secondary Distribution of Securities;

(c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the notification of the Public Offering or Secondary Distribution of Securities;

(d) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of Securities is lawful and that the matters concerning laws and regulations that are stated in the Securities Registration Statement are true and accurate;

(e) where permission is required pursuant to the provisions of Article 21(1) or (2) of the Foreign Exchange and Foreign Trade Act, a document attesting that said permission has been obtained;

(f) a copy of the Wholesale Underwriting Contract that the relevant Foreign Company has concluded with a Financial Instruments Specialist; and

(g) where the relevant Securities are Corporate Bonds, etc., a copy of the contract in which the relevant Foreign Company has entrusted the duties of administration of claims or other duties to perform acts for obligees or acts for said Foreign Company and a copy of the contract concerning payment of principal and interest.

(v) a Securities Registration Statement prepared in accordance with Form 7-2;

(a) the documents listed in item (ii)(a) and (b);

(b) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

(c) the documents listed in sub-item (b), (c), and (e) to (g) inclusive of the preceding item.

(vi) a Securities Registration Statement prepared in accordance with Form 7-3:

(a) the documents listed in item (iii);

(b) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

(c) the documents listed in item (iv)(b), (c), and (e) to (g) inclusive.

(vii) a Securities Registration Statement prepared in accordance with Form 7-4:

(a) the documents listed in item (iii)-3; and

(b) the documents listed in item (iv)(b) to (g) inclusive.

(2) When documents listed in paragraph (1)(iv) to (vii) inclusive have not been written in Japanese, translations thereof shall be attached.

(Voluntary Amendment of Securities Registration Statements)

Article 11 With regard to a Securities Registration Statement or the Attached Documents that have been submitted, the circumstances specified by a Cabinet Office Ordinance as those that require submission of amendments pursuant to Article 7 of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) shall be the circumstances listed in the following items:

(i) that it has become possible to state the details of a material fact that occurred before the submission date of the relevant Securities Registration Statement or its Attached Documents and that should have been included therein but whose details could not be stated at the time that such documents were submitted;

(ii) that a material fact has occurred with regard to a matter that should be stated in the relevant Securities Registration Statement or its Attached Documents; or

(iii) that the details of the matters listed in the items of Article 9, which were not stated in the Securities Registration Statement, have been determined.

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

Article 11-2 The Secondary Distribution of Securities specified by a Cabinet Office Ordinance, referred to in Article 13(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 23-12(2) of the Act), shall not fall under the category of Secondary Distribution of Securities prescribed in Article 2(4) of the Act.

(Content of Statements in a Prospectus That Is to Be Delivered for Securities That Require Notification)

Article 12 The matters specified by a Cabinet Office Ordinance, referred to in Article 13(2)(i)(a)1. of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be the matters specified in the following items in accordance with the category of Issuers listed in each of said items; provided, however, that the matters which are not to be made available for public inspection pursuant to the provisions of Article 25(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) shall be excluded:

(i) a Domestic Company:

(a) the matters listed in Part I to Part III inclusive of Form 2;

(b) the matters listed in Part I to Part VI inclusive of Form 2-2;

(c) the matters listed in Part I to Part V inclusive of Form 2-3;

(d) the matters listed in Part I, Part II, and Part IV of Form 2-4;

(e) the matters listed in Part I to Part V inclusive and Part VII of Form 2-5;

(f) the matters listed in Part I to Part IV inclusive and Part VI of Form 2-6; and

(g) the matters listed in Part I to Part III inclusive, Part V, and Part VI of Form 2-7.

(ii) a Foreign Company:

(a) the matters listed in Part I to Part III inclusive of Form 7;

(b) the matters listed in Part I to Part VI inclusive of Form 7-2;

(c) the matters listed in Part I to Part V inclusive of Form 7-3; and

(d) the matters listed in Part I to Part IV inclusive and Part VI of Form 7-4.

(Special Instructions Regarding a Prospectus That Is to Be Delivered for Securities Requiring Notification)

Article 13 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13(2)(i)(a)2. of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be those specified in the following items in accordance with the category of Prospectus listed in each of said items:

(i) a Reported Prospectus: the following matters:

(a) with regard to the Public Offering or Secondary Distribution of Securities related to the Prospectus, where the notification under Article 4(1) to (3) inclusive of the Act has been made, a statement to the effect that said notification has come into effect;

(b) where a matter concerning the relevant Securities is indicated in a foreign currency, a statement to the effect that this may be affected by changes in the foreign exchange rates; and

(c) where Article 13(3) of the Act applies to the Prospectus (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter), the matters stated in the documents listed in Article 10(1)(iii)(c) to (f) inclusive.

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

(a) with regard to the Public Offering or Secondary Distribution of Securities related to the Temporary Reported Prospectus, where a notification under Article 4(1) to (3) inclusive of the Act has been made, the day on which said notification was made and a statement to the effect that said notification has yet to come into effect;

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

(c) the matters listed in sub-item (b) or (c) of the preceding item.

(2) The matters listed in item (i)(c) of the preceding paragraph (including where they are cited pursuant to item (ii) of that paragraph) shall be stated following the reference information in the Reported Prospectus or Temporary Reported Prospectus, and other matters shall be stated on the front page or in some other conspicuous location in the Reported Prospectus or Temporary Reported Prospectus.

(Special Instructions Regarding a Prospectus That Is to Be Delivered for Securities in Regard to Which Disclosure Has Already Been Made)

Article 14 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13(2)(i)(b)2. of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be the matters listed in the following items in accordance with the category of Prospectus listed in each of said items:

(i) Reported Prospectus: the following matters:

(a) where the Prospectus is for a Public Offering of Securities, a statement to the effect that notification under Article 4(1) to (3) inclusive of the Act has not been made;

(b) where a matter concerning the relevant Securities is indicated in a foreign currency, a statement to the effect that this may be affected by changes in the foreign exchange rates; and

(c) where Article 13(3) of the Act applies to the Prospectus, the matters stated in the documents listed in Article 10(1)(iii)(c) to (f) inclusive.

(ii) Temporary Reported Prospectus: the following matters:

(a) where a Temporary Prospectus is for a Public Offering of Securities, a statement to the effect that the notification under Article 4(1) to (3) inclusive of the Act has not been made;

(b) with regard to the stated content, a statement to the effect that amendments may be made; and

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

(2) The matters listed in item (i)(c) of the preceding paragraph (including where these are cited pursuant to item (ii) of that paragraph) shall be stated following the reference information in the Reported Prospectus or Temporary Reported Prospectus, and other matters shall be stated on the front page or in some other conspicuous location in the Reported Prospectus or Temporary Reported Prospectus.

(Method of Publicizing the Issue Price, etc.)

Article 14-2 (1) The methods specified by a Cabinet Office Ordinance, referred to in Article 15(5) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be as follows:

(i) publication in two or more daily newspapers that cover matters related to overall current affairs in Japan or that cover general matters related to Japanese industry and the domestic economy (referred to as "Daily Newspapers" in the following item);

(ii) publication in one or more Daily Newspapers, and making available for inspection via a telecommunications line the matters that have been recorded in a file that is stored on the computer used by the Issuer or by the person who seeks to have the Securities acquired through the Public Offering or Secondary Distribution or to sell them therethrough; or

(iii) making available for inspection via a telecommunications line the matters that have been recorded in a file that is stored on the computer used by the Issuer (where the Issuer is a Foreign Company, the Foreign Company or its Agent) and by the person who seeks to have the Securities acquired through the Public Offering or Secondary Distribution or to sell them therethrough (limited to cases where said person confirms directly, by telephone or by any other means, with the counterparty that the person seeks to have acquire the Securities or to whom said person seeks to sell such Securities through the Public Offering or Secondary Distribution, to the effect that said counterparty has inspected said matters or has by any other method acquired information pertaining to said matters).

(2) With regard to a method that involves making the matters available for inspection via a telecommunications line as listed in item (ii) and item (iii) of the preceding paragraph, the conditions in which the matters are available for inspection shall be maintained until the period wherein the person seeks to have the Securities acquired or to sell such Securities through a Public Offering or Secondary Distribution ends.

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

Article 14-3 (1) A person who seeks to register a Public Offering or Secondary Distribution of Securities pursuant to the provisions of Article 23-3(1) of the Act shall prepare three copies of the Shelf Registration Statement for each Public Offering or Secondary Distribution, in accordance with Form 11 if the person is a Domestic Company that issues the Securities listed in Article 1(i)(b) (excluding the Securities to which the provisions of Article 23-8(2) of the Act apply) or the Securities listed in sub-item (c), (d), (g), (l), or (m) of that item, in accordance with Form 11-2 if the person is a Domestic Company that issues the Securities listed in sub-item (h) of that item, or in accordance with Form 14 if the person is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.

(2) A person who seeks to register a Public Offering or Secondary Distribution of Securities to which the provisions of Article 23-8(2) of the Act apply shall prepare three copies of the Shelf Registration Statement in accordance with Form 11-2-2 if the person is a Domestic Company, or in accordance with Form 14-4 if the person is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.

(Documents Attached to Shelf Registration Statements)

Article 14-4 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 23-3(2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) (such documents shall be referred to as the "Attached Documents" in the following Article), shall be the documents listed in the following items in accordance with the category of Shelf Registration Statements listed in each of said items:

(i) a Shelf Registration Statement prepared in accordance with Form 11 and Form 11-2-2;

(a) the articles of incorporation (limited to cases where they are not included in the relevant Shelf Registration Statement's Reference Documents pursuant to the proviso to Article 17(1));

(b) a document indicating that the person submitting the Shelf Registration Statement satisfies the requirements listed in the items of Article 5(4) of the Act;

(c) where the following circumstances have occurred on or after the submission date of an Annual Securities Report in regard to which an entry in the Shelf Registration Statement stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Shelf Registration Statement), a document stating the details of the relevant material fact:

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

2. that a material fact has occurred with regard to a matter that should be stated in the relevant Annual Securities Report.

(d) a document giving an accurate and concise outline of the contents of business and accurately and concisely explaining the transition of the major management indicators, etc.; and

(e) where the person submitting the relevant Shelf Registration Statement satisfies the requirements prescribed in Article 5(4)(i) of the Act pursuant to the provisions of Article 9-4(4), the documents listed in Article 10(1)(ii)(c).

(ii) the Shelf Registration Statement prepared in accordance with Form 14 and Form 14-4:

(a) the documents listed in the preceding item;

(b) a document attesting that the representative person of the Foreign Company stated in the Shelf Registration Statement (meaning the Foreign Company submitting the Shelf Registration Statement; hereinafter the same shall apply in this item) is a person who has legitimate authority concerning the shelf registration;

(c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the shelf registration; and

(d) a legal opinion letter from a legal expert stating that the shelf registration is lawful.

(2) The documents listed in the following items in accordance with the category of Shelf Registration Statement listed in each of said items may be attached to the Shelf Registration Statement (including amended Shelf Registration Statements; the same shall apply in Article 14-11(2) and Article 14-12(1)):

(i) a Shelf Registration Statement prepared in accordance with Form 11 and Form 11-2-2:

(a) where a resolution, etc. by a board of directors or a resolution made at a shareholders' meeting has been adopted concerning the issuance of the Securities, a copy of the minutes, etc. of said board of directors meeting or a copy of the minutes of said shareholders' meeting; and

(b) the documents listed in Article 10(1)(i)(d).

(ii) a Shelf Registration Statement prepared in accordance with Form 14 and Form 14-4:

(a) the documents listed in the preceding item;

(b) a document attesting that the Foreign Company submitting the Shelf Registration Statement has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of Shelf Registration Supplements pertaining to said Shelf Registration Statement;

(c) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

(d) the documents listed in Article 10(1)(iv)(e) to (g) inclusive.

(3) When any documents listed in paragraph (1)(ii) and item (ii) of the preceding paragraph have not been written in Japanese, translations thereof shall be attached.

(Grounds, etc. for Submission of an Amended Shelf Registration Statement)

Article 14-5 (1) With regard to a Shelf Registration Statement and Attached Documents that have been submitted, the circumstances specified by a Cabinet Office Ordinance as those that require the amendment of descriptions therein, referred to in Article 23-4 of the Act, shall be the following circumstances:

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

(ii) that there have been changes in the major Financial Instruments Specialists who are scheduled to conduct the underwriting and who have been stated in the documents; or

(iii) that the scheduled date for the shelf registration to come into effect that was stated in the documents has been changed.

(2) A Shelf Registration Holder (meaning a Shelf Registration Holder as prescribed in Article 23-4 of the Act; the same shall apply hereinafter) who seeks to submit an amended Shelf Registration Statement pursuant to the provisions of that Article shall prepare three copies of the Amended Shelf Registration Statement in accordance with Form 11-3 if the Shelf Registration Holder is a Domestic Company, or in accordance with Form 14-2 if the Shelf Registration Holder is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.

(3) The matters specified by a Cabinet Office Ordinance as the matters stated in a Shelf Registration Statement and its Attached Documents that may not be amended for changes pursuant to the provisions of Article 23-4 of the Act shall be the following matters:

(i) an increase in the planned amount of issue;

(ii) changes to the planned issue period; and

(iii) changes to the Classes of Securities.

(Planned Issue Period Pertaining to Shelf Registration)

Article 14-6 The period specified by a Cabinet Office Ordinance, referred to in Article 23-6(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be one year or two years, in accordance with the preference of the person seeking to make the shelf registration; provided, however, that in cases of a registration for a Public Offering or Secondary Distribution of Commercial Papers, such period shall be one year.

(Content of Entries in Written Withdrawals of Shelf Registration)

Article 14-7 A Shelf Registration Holder who seeks to withdraw a shelf registration pursuant to the provisions of Article 23-7(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall prepare a written withdrawal of Shelf Registration in accordance with Form 11-4 if the holder is a Domestic Company, or in accordance with Form 14-3 if the holder is a Foreign Company, and shall submit it to the Director-General of the Local Finance Bureau, etc.

(Content of Entries, etc. in Shelf Registration Supplements)

Article 14-8 A Shelf Registration Holder who seeks to have the Securities that were registered pursuant to the provisions of Article 23-8(1) of the Act acquired or who seeks to sell such Securities shall prepare three copies of the Shelf Registration Supplement for each Public Offering or Secondary Distribution of said Securities, in accordance with Form 12 if the holder is a Domestic Company that issues the Securities listed in Article 1(i)(b), (c), (d), (g), (l), or (m), in accordance with Form 12-2 if the holder is a Domestic Company that issues the Securities listed in sub-item (h) of that item, or in accordance with Form 15 if the holder is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.

(Public Offerings and Secondary Distributions for Which the Submission of Shelf Registration Supplements May Be Omitted)

Article 14-9 The Public Offering or the Secondary Distribution of Securities specified by a Cabinet Office Ordinance, referred to in the proviso to Article 23-8(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be Public Offerings and Secondary Distributions other than those listed in the items of Article 2(3).

(Securities for Which the Submission of Shelf Registration Supplements May Be Omitted)

Article 14-9-2 The Securities specified by a Cabinet Office Ordinance, referred to in Article 3-2-2(iv) of the Order, shall be Book-Entry Foreign Bonds (meaning book-entry foreign bonds as prescribed in Article 66 (excluding item (i)) of the Act on the Transfer of Corporate Bonds, etc. (Act No. 75 of 2001) as applied mutatis mutandis pursuant to Article 127 of that Act (limited to those that have the nature of book-entry corporate bonds as prescribed in Article 66 of that Act and the nature of the Corporate Bonds of a mutual company provided for in the Insurance Business Act (Act No. 105 of 1995) as prescribed in Article 66 of the Act on the Transfer of Corporate Bonds, etc. (excluding item (i)(a) to (d) inclusive of that Article) as applied mutatis mutandis pursuant to Article 117 of that Act); hereinafter the same shall apply in this Article) that satisfy all of the following requirements (such Book-Entry Foreign Bonds shall be referred to as "Short-Term Foreign Bonds" in Article 14-15-2):

(i) that the bond is issued in Japanese yen;

(ii) that the amount of each Book-Entry Foreign Bond is not less than 100 million yen;

(iii) that there are provisions setting forth that the fixed due date for the redemption of the principal is to be a day that comes within less than one year from the day of payment of the total value of the Book-Entry Foreign Bonds, and that there are no provisions setting forth that the redemption of principal is to be made in installments; and

(iv) that there are provisions setting forth that the due date for the payment of interest is to be the same date as the due date for the redemption of the principal set forth in the preceding item.

(Special Provisions on the Due Date for the Submission of Shelf Registration Supplements)

Article 14-10 The cases specified by a Cabinet Office Ordinance, referred to in Article 23-8(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be a Public Offering or Secondary Distribution of Securities as listed in the items of Article 3 is conducted.

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

Article 14-11 (1) The Written Notice of Shelf Registration to be submitted pursuant to the provisions of Article 4(6) of the Act as applied mutatis mutandis pursuant to Article 23-8(4) of the Act shall be prepared in accordance with Form 13 in the case of a Domestic Company or in accordance with Form 16 in the case of a Foreign Company, and shall be submitted to the Director-General of the Local Finance Bureau, etc.

(2) The documents specified in the following items in accordance with the category of the Issuer of Securities listed in each of said items (excluding documents whose contents are identical to those stated in the documents attached to the Shelf Registration Statement pursuant to Article 14-4(1) or (2)) shall be attached to the Written Notice of Shelf Registration:

(i) a Domestic Company:

(a) where a resolution, etc. by the board of directors or a resolution made at a shareholders' meeting has been adopted for the issuance of the Securities, a copy of the minutes, etc. of said board of directors meeting, a copy of the minutes of said shareholders' meeting, or a document attesting that the Authorization of an Administrative Agency has been obtained; and

(b) where a Prospectus is used for the Public Offering or Secondary Distribution of the Securities, said Prospectus.

(ii) a Foreign Company:

(a) the documents listed in the preceding item;

(b) a legal opinion letter from a legal expert stating that the Public Offering or Secondary Distribution of the Securities is lawful; and

(c) where permission under Article 21(1) or (2) of the Foreign Exchange and Foreign Trade Act is required, a document attesting that said permission has been obtained.

(3) When a document listed in item (ii)(b) of the preceding paragraph has not been written in Japanese, a translation thereof shall be attached.

(4) The provisions of Article 5 shall apply mutatis mutandis to cases where there are any changes in the content stated in a Written Notice of Shelf Registration.

(5) The amount specified by a Cabinet Office Ordinance, referred to in the proviso to Article 4(6) of the Act as applied mutatis mutandis pursuant to Article 23-8(4) of the Act, shall be ten million yen.

(Documents Attached to Shelf Registration Supplements)

Article 14-12 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 23-8(5) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be the documents specified in the following items in accordance with the category of the Shelf Registration Supplements listed in each of said items (excluding documents whose contents are identical to those stated in the documents attached to a Shelf Registration Statement pursuant to the provisions of Article 14-4(1) or (2)):

(i) a Shelf Registration Supplement prepared in accordance with Form 12:

(a) where a resolution, etc. by the board of directors or a resolution made at a shareholders' meeting has been adopted for the issuance of said Securities, a copy of the minutes, etc. of the board of directors meeting, a copy of the minutes of the shareholders' meeting, or a document attesting that the Authorization of an Administrative Agency has been obtained;

(b) with regard to the changes in the amount of stated capital of a company (including a Designated Juridical Person) due to the issuance of Securities, where the permission, authorization, or approval of an administrative agency is required, a document sufficient to show that said permission, authorization or approval has been granted;

(c) where the following circumstances have occurred on or after the submission date of an Annual Securities Report in regard to which an entry in the Shelf Registration Supplement stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Shelf Registration Supplement), a document stating the details of the relevant material fact:

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

2. that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report;

(d) a document giving an accurate and concise outline of the contents of business and accurately and concisely explaining the transition of the major management indicators, etc.; and

(e) the documents listed in Article 10(1)(i)(d), (e), (f), or (g).

(ii) Shelf Registration Supplements prepared in accordance with Form 15:

(a) the documents listed in the preceding item;

(b) a document attesting that the representative person of the Foreign Company (meaning the Foreign Company submitting the Shelf Registration Supplement; hereinafter the same shall apply in this item) stated in the Shelf Registration Supplement is a person who has legitimate authority for the submission of said Shelf Registration Supplement;

(c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Shelf Registration Supplement;

(d) a legal opinion letter from a legal expert stating that the submission of the Shelf Registration Supplement is lawful; and

(e) the documents listed in Article 10(1)(iv)(e) to (g) inclusive.

(2) When a document listed in item (ii) of the preceding paragraph has not been written in Japanese, a translation thereof shall be attached.

(Special Instructions Regarding Shelf Registration Prospectuses, etc.)

Article 14-13 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 13(2) of the Act as applied mutatis mutandis pursuant to Article 23-12(2) of the Act and as applied by replacing certain terms pursuant to that paragraph, shall be the matters listed in the following items in accordance with the category of Prospectus listed in each of said items:

(i) a Shelf Registration Prospectus:

(a) a statement to the effect that the shelf registration under Article 23-3(1) of the Act has come into effect for the Public Offering or Secondary Distribution of Securities that is related to the Shelf Registration Prospectus;

(b) a statement to the effect that the content stated in the Shelf Registration Prospectus may be amended and the reference information in regard to which an entry states to the effect that reference should be made may be newly replaced;

(c) a statement to the effect that the Supplementary Shelf Registration Prospectus is to be delivered where the Securities are made to be acquired or where such Securities are sold;

(d) where a matter concerning the Securities is indicated in a foreign currency, a statement to the effect that this may be influenced by changes in the foreign exchange rates;

(e) the matters stated in a document indicating that the person submitting the Shelf Registration Statement in relation to the Shelf Registration Prospectus satisfies the requirements listed in the items of Article 5(4) of the Act;

(f) where the following circumstances have occurred on or after the submission date of the latest Annual Securities Report in regard to which an entry in the Shelf Registration Statement or the amended Shelf Registration Statement stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Shelf Registration Statement or where it is stated in said amended Shelf Registration Statement that reference should be made to such documents), the details of the relevant material facts:

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

2. that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report.

(g) the matters stated in a document that gives an accurate and concise outline of the contents of business and that accurately and concisely explains the transition of the major management indicators, etc.

(ii) a Temporary Shelf Registration Prospectus:

(a) with regard to the Public Offering or Secondary Distribution of Securities related to the relevant Temporary Shelf Registration Prospectus, a statement to the effect that the shelf registration under Article 23-3(1) of the Act has yet to come into effect;

(b) a statement to the effect that the content stated in the Temporary Shelf Registration Prospectus may be amended and the reference information in regard to which an entry states to the effect that reference should be made may be newly replaced; and

(c) the matters listed in sub-item (c) to sub-item (g) inclusive of the preceding item.

(iii) a Supplementary Shelf Registration Prospectus:

(a) where the following circumstances have occurred on or after the submission date of the Annual Securities Report in regard to which an entry in the Shelf Registration Supplements stated to the effect that reference should be made (excluding cases where a Quarterly Securities Report, Semiannual Securities Report, Extraordinary Report, or amendment report stating the details of a material fact as follows has been included in the Reference Documents of said Shelf Registration Supplements), the details of the relevant material fact:

1. that, with regard to a material fact that occurred before the submission date of the Annual Securities Report and that should have been included therein but whose details could not be stated at the time that said documents were submitted, it has become possible to state the details thereof; and

2. that a material fact has occurred with regard to a matter that should be stated in the Annual Securities Report.

(b) the matters listed in item (i)(d) to (g) inclusive.

(2) Among the matters listed in the items of the preceding paragraph, the matters concerning item (i)(e) to (g) inclusive of that paragraph (including where they are cited pursuant to item (ii) or (iii) of that paragraph) and the matters concerning item (iii)(a) of that paragraph shall be stated following the reference information in the Prospectus listed in the items of that paragraph, and other matters shall be stated on the front page or in some other conspicuous location in the Prospectus.

(Content, etc. of Notifications Related to Offers Exclusively Targeting Qualified Institutional Investors, etc.)

Article 14-14 (1) The persons specified by a Cabinet Office Ordinance, referred to in Article 23-13(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter), shall be the person making the relevant Offer Exclusively Targeting Qualified Institutional Investors and the Qualified Institutional Investor (meaning Qualified Institutional Investors as prescribed in Article 2(3)(i) of the Act; the same shall apply in Article 14-16(2)) offering to sell or soliciting offers to purchase the Securities subject to said Offer Exclusively Targeting Qualified Institutional Investors.

(2) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13(1) of the Act, shall be the fact that the Offer to Issue Securities, etc. for the relevant Securities falls under an Offer Exclusively Targeting Qualified Institutional Investors and therefore the notification under Article 4(1) of the Act has not been made for the Offer to Issue Securities, etc., as well as the matters specified in the following items in accordance with the category of cases listed in each of said items:

(i) where the conditions prescribed in Article 1-4(i) of the Order have been imposed on the Offer to Issue Securities, etc. in regard to the relevant Securities: the details of the conditions imposed on said Offer to Issue Securities, etc.;

(ii) where restrictions on transfer based on the method specified in Article 11(1) of the Ordinance on Definitions have been imposed on the Securities: the details of said restrictions; and

(iii) where the Securities fall under the requirements specified in Article 11(2) or (3) of the Ordinance on Definitions: the details of said requirements.

(3) The amount specified by a Cabinet Office Ordinance, referred to in Article 23-13(1) of the Act, shall be 100 million yen.

(Method, etc. of Notification Related to the Exclusive Solicitation of Professional Investors, etc.)

Article 14-14-2 (1) A person who engages in the acts listed in the items of Article 23-13(3) of the Act shall give notice of the matters listed in the items of the following paragraph or the items of paragraph (3) in accordance with the category of cases listed in each of the following items, by the method specified in each of said items:

(i) where implementing Offers to Sell, etc. (meaning Offers to Sell, etc. as prescribed in Article 2(4) of the Act; the same shall apply hereinafter) for transactions conducted on a Financial Instruments Exchange Market (meaning a Financial Instruments Exchange Market as prescribed in paragraph (17) of that Article; hereinafter the same shall apply in this item) or transactions closely related thereto: notification through the Financial Instruments Exchange that operates the Financial Instruments Exchange Market, or any other method specified in the rules provided by said Financial Instruments Exchange;

(ii) where implementing Offers to Sell, etc. for transactions conducted on an Over-the-Counter Securities Market (meaning an Over-the-Counter Securities Market as prescribed in Article 67(2) of the Act; hereinafter the same shall apply in this item) or transactions closely related thereto: notification through the Authorized Financial Instruments Firm Association that operates the Over-the-Counter Securities Market, or any other method specified in the rules provided by said Authorized Financial Instruments Firm Association; or

(iii) cases other than those listed in the preceding two items: notification by the person him/herself or by entrustment of notification to another person.

(2) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13(3)(i) of the Act, shall be the matters listed in the following items:

(i) that with regard to the Exclusive Solicitation of Professional Investors for Offers to Acquire or to the Offer to Sell, etc. Exclusively to Professional Investors, the notification under Article 4(1) to (3) inclusive of the Act has not been made;

(ii) that the Securities subject to the Exclusive Solicitation of Professional Investors for Offers to Acquire or the Offer to Sell, etc. Exclusively to Professional Investors fall under or will fall under the category of Securities for Professional Investors;

(iii) where the conditions prescribed in Article 1-5-2(2)(i)(b) or (ii)(b) of the Order, Article 11-3(i)(b) of the Ordinance on Definitions, or Article 1-8-2(i)(b) or (ii)(b) of the Order, or Article 13-3(i)(b) of the Ordinance on Definitions are imposed on the Exclusive Solicitation of Professional Investors for Offers to Acquire or on the Offer to Sell, etc. Exclusively to Professional Investors, the details thereof;

(iv) that with regard to an Offer to Deliver Existing Securities, etc. in relation to the Securities that are the subject of the Exclusive Solicitation of Professional Investors for Offers to Acquire or to the Offer to Sell, etc. Exclusively to Professional Investors, Article 4(3), (5), and (6) of the Act shall apply;

(v) where Specified Information on Securities, etc. related to the Exclusive Solicitation of Professional Investors for Offers to Acquire or the Offer to Sell, etc. Exclusively to Professional Investors or Specified Information on Securities, etc. related to an Exclusive Solicitation of Professional Investors for Offers to Acquire or an Offer to Sell, etc. Exclusively to Professional Investors that has already been carried out with regard to Securities that were subject to said Exclusive Solicitation of Professional Investors for Offers to Acquire or Offer to Sell, etc. Exclusively to Professional Investors, has been publicized pursuant to Article 27-31(2) of the Act, or where the Issuer's Information, etc. has been publicized pursuant to Article 27-32(1) to (3) inclusive of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and

(vi) that the Issuer's Information, etc. will be provided or publicized pursuant to the provisions of Article 27-32 of the Act to the holders of the Securities.

(3) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13(3)(ii) of the Act, shall be the matters listed in the following items:

(i) that the Securities that are the subject of the Offer to Deliver Existing Securities, etc. fall under the category of Securities for Professional Investors;

(ii) that the offer does not fall under the cases where disclosures have been made with regard to the Securities for Professional Investors;

(iii) where the Offer to Deliver Existing Securities, etc. is implemented as an offer which falls under the cases listed in the items of Article 2-7(1), a statement to that effect;

(iv) that with regard to the Offer to Deliver Existing Securities, etc. in relation to Securities for Professional Investors, Article 4(3), (5), and (6) of the Act apply;

(v) where Specified Information on Securities, etc. related to an Exclusive Solicitation of Professional Investors for Offers to Acquire or to an Offer to Sell, etc. Exclusively to Professional Investors that has already been carried out with regard the Securities that were the subject of the relevant Offer to Deliver Existing Securities, etc. has been publicized pursuant to Article 27-31(2) of the Act, or where the Issuer's Information, etc. has been publicized pursuant to Article 27-32(1) to (3) inclusive of the Act, a statement to that effect and the method of publication (including the website URL of said publication); and

(vi) that the Issuer's Information, etc. will be provided or publicized pursuant to Article 27-32 of the Act to the holders of the Securities.

(Content, etc. of Notifications Related to Offers Targeting a Small Number of Investors, etc.)

Article 14-15 (1) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-13(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in the following paragraph), shall be the fact that the Offer to Issue Securities, etc. in relation to the Securities falls under the category of an Offer Targeting a Small Number of Investors (meaning an Offer Targeting a Small Number of Investors as prescribed in Article 23-13(4) of the Act) and therefore the notification under Article 4(1) of the Act for the Offer to Issue Securities, etc. has not been made, as well as the matters specified in the following items in accordance with the category of cases listed in each of said items:

(i) where restrictions concerning a transfer based on the method specified in Article 13(1) of the Ordinance on Definitions have been imposed on the Securities: the details of said restrictions; and

(ii) in addition to the case listed in the preceding item, where the Securities satisfy the requirements specified in Article 13(2) or (3) of the Ordinance on Definitions: the details of the requirements that restrict the rights of the holders of the Securities.

(2) The amount specified by a Cabinet Office Ordinance, referred to in Article 23-13(4) of the Act, shall be 100 million yen.

(Securities for Which the Notification Related to an Offer Targeting a Small Number of Investors May Be Omitted)

Article 14-15-2 The Securities specified by a Cabinet Office Ordinance, referred to in Article 3-2-3(iii) of the Order, shall be Short-Term Foreign Bonds.

(Requirements, etc. for Unconditional Sales of Foreign Securities, etc.)

Article 14-16 (1) The amount specified by a Cabinet Office Ordinance, referred to in Article 23-14(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this Article), shall be 100 million yen (where the Securities are Share Option Certificates, the amount obtained by deducting the total amount to be paid in on the exercise of the share options pertaining to the Share Option Certificates from 100 million yen).

(2) The requirements specified by a Cabinet Office Ordinance, referred to in the proviso to Article 23-14(1) of the Act, shall be that the sales of Securities satisfy all of the requirements set forth in the following items:

(i) that the sales of Securities fall under any of the following cases:

(a) where the relevant Securities or other Securities that have already been issued by the company issuing the relevant Securities (including a Designated Juridical Person; the same shall apply hereinafter) are listed on a Foreign Financial Instruments Exchange (meaning a Financial Instruments Exchange established in an area outside Japan; hereinafter the same shall apply in this item and Article 19-5(1)) (limited to where documents concerning corporate affairs, etc. of the company issuing said Securities are disclosed based on the laws and regulations of the country (including states and other areas; hereinafter the same shall apply in this item) in which said Foreign Financial Instruments Exchange operates);

(b) where the relevant Securities or other Securities that have already been issued by the company issuing the relevant Securities are of the same nature as Over-the-Counter Traded Securities and the distribution status within the country where the sale and purchase of said Securities is mainly conducted is equivalent to that of Securities listed on a Financial Instruments Exchange (limited to where documents concerning corporate affairs, etc. are disclosed based on the laws and regulations, etc. of that country); or

(c) in addition to the cases listed in sub-item (a) or sub-item (b), where the Issuer of the Securities discloses, based on the laws and regulations of the country in which said Securities have been issued, documents equivalent to those concerning corporate affairs, etc. as specified in sub-item (a) or sub-item (b) for each period specified by said laws and regulations.

(ii) that the relevant Securities satisfy all of the following requirements:

(a) that where a Financial Instruments Specialist (limited to those who are members of an Authorized Financial Instruments Firm Association; hereinafter the same shall apply in this paragraph), Registered Financial Institution (meaning a Registered Financial Institution as prescribed in Article 2(11) of the Act and limited to one that is the member of an Authorized Financial Instruments Firms Association; hereinafter the same shall apply in this paragraph), or Financial Instruments Intermediary (meaning a Financial Instruments Intermediary as prescribed in Article 2(12) of the Act; the same shall apply in sub-item (c) of the following item) offers to sell the Securities to or solicits offers to purchase the Securities from persons other than Qualified Institutional Investors (hereinafter simply referred to as "Solicitation" in this paragraph), it is stipulated that the documents explaining the content, etc. of said Securities that are specified in the rules of the Authorized Financial Instruments Firms Association are to be delivered to the counterparty to the Solicitation; and

(b) that where a Financial Instruments Specialist or a Registered Financial Institution that has been entrusted with custody of the Securities is so requested by the person who entrusted custody of said Securities, it is stipulated that the documents explaining the content, etc. of said Securities that are specified in the rules of the Authorized Financial Instruments Firms Association are to be delivered.

(iii) that the sales of Securities fall under any of the following cases:

(a) where the counterparty to the Solicitation is a Financial Instruments Specialist or a Registered Financial Institution;

(b) where the counterparty to the Solicitation falls under the category of a Qualified Institutional Investor and the Solicitation is made on the condition that the person who has purchased the Securities promises that, except where transferring the Securities he/she has purchased to a Financial Instruments Specialist or a Non-Resident, he/she will not transfer said Securities (excluding the cases listed in sub-item (a)); or

(c) where the person who conducts the Solicitation is a Financial Instruments Specialist, Registered Financial Institution, or Financial Instruments Intermediary, and the Solicitation is made with the person who has purchased the Securities entrusting the custody of such Securities to a Financial Instruments Specialist or Registered Financial Institution as a condition of sale (excluding cases that fall under sub-item (a) and sub-item (b)).

(3) The matters specified by a Cabinet Office Ordinance, referred to in Article 23-14(2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall be as follows:

(i) the details of the conditions prescribed in Article 23-14(1) of the Act; and

(ii) that the sale does not fall under the case where disclosure has been made concerning the relevant Securities.

(4) The person who is to deliver the documents specified in paragraph (2)(ii)(a) or (b) (hereinafter referred to as "Document Deliverer" in this Article) may, in lieu of delivering the document prescribed in sub-item (a) or sub-item (b) of that item, provide the matters that should be stated in the documents prescribed in sub-item (a) or sub-item (b) of that item (hereinafter referred to as "Stated Matters" in this Article), by means of an electronic data processing system or by any other means that uses information and communications technology and that is listed in the following items (hereinafter referred to as "Electromagnetic Means" in this Article) with the consent of the person who is to be delivered said documents (hereinafter referred to as the "Document Recipient" in this Article) pursuant to paragraph (7). In this case, the Document Deliverer shall be deemed to have delivered said documents:

(i) a method listed in sub-item (a) to sub-item (d) inclusive, from among the methods that make use of an Electronic Data Processing System:

(a) a method whereby the Stated Matters are transmitted via a telecommunications line that links the computer used by the Document Deliverer, etc. (meaning the Document Deliverer or a person who keeps files on a computer under his/her own charge based on a contract concluded with the Document Deliverer and provides these files for the use of the Document Recipient or Document Deliverer; hereinafter the same shall apply in this Article) and a computer used by the Document Recipient, etc. (meaning a Document Recipient or a person who keeps the Document Recipient File (meaning a file to be used exclusively by said Document Recipient; hereinafter the same shall apply in this Article) on a computer under his/her own charge based on a contract concluded with the Document Recipient; hereinafter the same shall apply in this Article), and whereby said Stated Matters are recorded in the Document Recipient File that is stored on the computer used by the Document Recipient, etc. (where the Document Recipient consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one by which it is recorded to that effect in a file stored on the computer used by the Document Deliverer, etc.);

(b) a method whereby the Stated Matters which have been recorded in a file that is stored on the computer used by the Document Deliverer, etc. are offered to the Document Recipient for inspection via a telecommunications line, and by which said Stated Matters are recorded in said Document Recipient's Document Recipient File, which is stored on the computer used by the Document Recipient, etc. (where the Document Recipient consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one whereby it is recorded to that effect in a file stored on the computer used by the Document Deliverer, etc.);

(c) a method whereby the Stated Matters which have been recorded in the Document Recipient File that is stored on a computer used by Document Deliverer, etc. are offered to the Document Recipient for inspection via a telecommunications line; or

(d) a method whereby the Stated Matters which have been recorded in an Inspection File (meaning a file that is stored on the computer used by the Document Deliverer, etc., in which said Stated Matters have been recorded for the purpose of offering it to two or more Document Recipients for inspection at the same time; hereinafter the same shall apply in this Article) are offered to the Document Recipient for inspection via a telecommunications line.

(ii) a method whereby a file containing the Stated Matters that has been prepared using media which is capable of securely recording certain information by means of magnetic disks, CD-ROMs, or any other means equivalent thereto, is delivered.

(5) The methods specified in the items of the preceding paragraph shall conform to the following standards:

(i) that the method is one that enables the Document Recipient to prepare documents by outputting the records in the Inspection File or the Document Recipient File;

(ii) that with regard to the methods specified in item (i)(a), (c), and (d) of the preceding paragraph (excluding the method whereby the Stated Matters are recorded in the Document Recipient File that is stored on the computer used by the Document Recipient), the method is one in which the Document Recipient is notified that the Stated Matters are to be recorded or have been recorded in the Document Recipient File or the Inspection File; provided, however, that this shall not apply to cases where it is confirmed that the Document Recipient has inspected said Stated Matters;

(iii) that with regard to the method specified in item (i)(d) of the preceding paragraph, the method is one whereby the information necessary for the Document Recipient to inspect the Inspection File has been recorded in the Document Recipient File;

(iv) that with regard to the method specified in item (i)(c) or (d) of the preceding paragraph, the method is one whereby the following matters cannot be deleted or altered until five years have elapsed from the final day when the transaction referred to in the Stated Matters was conducted (if any complaints related to the Stated Matters have been raised during the time before the expiration date of such period, from such a time until either the expiration date of such period or until the day when such complaint has been settled, whichever comes later); provided, however, that where the Stated Matters which have been made available for inspection are to be delivered in writing, where the matters are delivered by the method listed in item (i)(a) or (b) of the preceding paragraph or item (ii) of the preceding paragraph with the Consent (meaning consent by the method prescribed in paragraph (7) and paragraph (8)) of the Document Recipient, or where there are instructions by the Document Recipient to delete said Stated Matters, said Stated Matters may be deleted:

(a) with regard to the method prescribed in item (i)(c) of the preceding paragraph, the Stated Matters which have been recorded in the Document Recipient File; and

(b) with regard to the method prescribed in item (i)(d) of the preceding paragraph, the Stated Matters which have been recorded in the Inspection File.

(v) that with regard to the method prescribed in item (i)(d) of the preceding paragraph, the method is one whereby the Document Recipient File in which the information necessary for a Document Recipient to inspect the Inspection File has been recorded pursuant to the provisions of item (iii) and the Inspection File are maintained as connectable via a telecommunications line until the period as prescribed in the preceding item elapses; provided, however, that this shall not apply to cases where a Document Recipient who has been given access to the files makes a notification that it is not necessary to maintain such connection.

(6) The term "Electronic Data Processing System" used in paragraph (4)(i) means an electronic data processing system that connects the computer used by the Document Deliverer, etc. and the computer used by the Document Recipient, etc. or by the Document Deliverer, etc. on which the Document Recipient File is stored, via a telecommunications line.

(7) When a Document Deliverer seeks to provide the Stated Matters pursuant to the provisions of paragraph (4), he/she shall indicate in advance the type and contents of the following Electromagnetic Means which are to be used to the Document Recipient, and obtain consent therefrom in writing or by Electromagnetic Means:

(i) among the methods specified in the items of paragraph (4), the method used by the Document Deliverer; and

(ii) the format in which the matters have been recorded in the file.

(8) When the Document Recipient states, in writing or by Electromagnetic Means, to the effect that he/she will not be provided with the Stated Matters by Electromagnetic Means, a Document Deliverer who had obtained consent under the preceding paragraph shall not provide the Stated Matters to said Document Recipient by Electromagnetic Means; provided, however, that this shall not apply where the Document Recipient has given his/her consent again under the preceding paragraph.

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

Article 15 A company (including a Designated Juridical Person) that is to submit an Annual Securities Report pursuant to the provisions of Article 24(1) or (3) of the Act, shall, in accordance with the forms specified in the following items, prepare three copies of the Annual Securities Report in accordance with the category listed in each of said items and shall submit them to the Director-General of the Local Finance Bureau, etc.:

(i) a Domestic Company:

(a) in cases referred to in Article 24(1) of the Act and cases referred to in paragraph (3) of that Article, when Securities whose Issuer is a company (including a Designated Juridical Person) to which the provisions of the main clause of paragraph (1) of that Article do not apply (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 16-2) fall under the category of Securities listed in Article 24(1)(iii) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 16-2) (excluding cases listed in sub-item (b)): Form 3;

(b) where the company seeks to submit an Annual Securities Report pursuant to the provisions of Article 24(2) of the Act: Form 3-2; or

(c) in cases referred to in Article 24(3) of the Act that do not fall under the cases listed in sub-item (a) and sub-item (b): Form 4.

(ii) a Foreign Company:

(a) in cases listed in sub-item (a) of the preceding item: Form 8; or

(b) in cases listed in sub-item (c) of the preceding item: Form 9.

(Procedures, etc. for Approval of the Due Date for Submission of an Annual Securities Report, etc.)

Article 15-2 (1) Where a Domestic Company which is an Issuer of the Securities listed in the items of Article 24(1) of the Act, seeks to obtain the approval prescribed in the main clause of that paragraph, the Domestic Company shall submit a written application for approval containing the matters listed in the following items to the Director-General of the Local Finance Bureau, etc.:

(i) the period for which the Domestic Company seeks to obtain approval in relation to the submission of the Annual Securities Report;

(ii) the day on which the business year pertaining to the Annual Securities Report ends;

(iii) the grounds that necessitate the relevant approval in relation to the submission of the Annual Securities Report; and

(iv) where the approval under paragraph (3) has been obtained or where the grounds prescribed in the preceding item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.

(2) The documents listed in the following items shall be attached to the written application for approval prescribed in the preceding paragraph:

(i) the articles of incorporation or anything equivalent thereto; and

(ii) documents attesting to the grounds prescribed in item (iii) of the preceding paragraph.

(3) Where an application for approval set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that the Domestic Company is unable to submit an Annual Securities Report within three months after the end of its business year (where the approval under that paragraph was obtained with regard to the submission of an Annual Securities Report for said business year, within the period approved) due to inevitable grounds, he/she shall give the relevant approval with regard to Annual Securities Reports for each business year during the period that runs from the business year that includes the date on which said application was filed (where the date is a day within three months after the commencement of the business year (where said approval was obtained with regard to the submission of an Annual Securities Report for the immediately preceding business year, where the date is within the period approved after the commencement of the business year), this period shall begin from the business year immediately preceding the filing of said application) to the business year immediately preceding the business year which includes the day on which the grounds prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

(4) Where the grounds prescribed in paragraph (1)(iii) pertaining to the approval under the preceding paragraph have disappeared or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under the preceding paragraph, or may cancel said approval from then on.

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

Article 15-2-2 (1) Where a Foreign Company which is an Issuer of the Securities listed in the items of Article 24(1) of the Act seeks to obtain the approval prescribed in the proviso to Article 3-4 of the Order, the Foreign Company shall submit a written application for approval containing the following matters to the Director-General of the Kanto Local Finance Bureau:

(i) the period for which the Foreign Company seeks to obtain the approval for the submission of the Annual Securities Report;

(ii) the day on which the business year pertaining to the Annual Securities Report ends;

(iii) the particulars concerning the laws and regulations or practices related to accounting at companies in the state of the Foreign Company or any other inevitable grounds that are grounds that necessitate the relevant approval in relation to the submission of the Annual Securities Report; and

(iv) where the grounds prescribed in the preceding item are other than the laws and regulations or practices related to accounting at companies in its state, when the approval under paragraph (4) has been obtained and when the grounds prescribed in that item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.

(2) The provisions of Article 7 shall apply mutatis mutandis to cases where a Foreign Company submits the written application for approval prescribed in the preceding paragraph.

(3) The documents listed in the following items shall be attached to the written application for approval prescribed in paragraph (1):

(i) the articles of incorporation (in cases of a Foreign Company which is a foundation, the articles of endowment);

(ii) a document attesting that the representative person of the Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;

(iii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the written application for approval;

(iv) where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices related to accounting at companies in its state, a legal opinion letter from a legal expert stating that the particulars concerning the laws and regulations or practices stated in said written application for approval are true and accurate as well as the text of the relevant laws and regulations set forth in said legal opinion letter; and

(v) where the grounds prescribed in paragraph (1)(iii) are other than the laws and regulations or practices related to accounting at companies in its state, a document attesting to said grounds.

(4) Where the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Kanto Local Finance Bureau finds that the Foreign Company is unable to submit an Annual Securities Report within six months after the end of its business year (where the approval set forth in that paragraph was obtained with regard to the submission of the Annual Securities Report pertaining to said business year, within the period approved) due to laws and regulations or practices related to accounting at companies in its state or any other inevitable grounds, he/she shall give the relevant approval with regard to the Annual Securities Reports in each business year for the period that runs from the business year that includes the date on which said application was filed (where said date is a day within six months after the commencement of the business year (where the relevant approval was obtained with regard to the submission of the Annual Securities Report for the immediately preceding business year, where the date is within the period approved after the commencement of the business year), this period shall begin from the business year immediately preceding the filing of said application) to the business year immediately preceding the business year that includes the day on which the particulars prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1)(iii) are laws and regulations or practices related to accounting at companies in its state) shall be granted on the condition that the Foreign Company under the preceding paragraph submits a document stating the matters listed in the following items to the Director-General of the Kanto Local Finance Bureau within six months after the end of every business year; provided, however, that where a document stating the matters listed in item (ii) has the same content as documents which have been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

(i) a statement to the effect that the grounds for application pertaining to the approval have not disappeared or changed during the relevant business year; and

(ii) a legal opinion letter from a legal expert concerning the matter listed in the preceding item and the text of the relevant laws and regulations listed in said legal opinion letter.

(6) Where the grounds prescribed in paragraph (1)(iii) pertaining to the approval under paragraph (4) have disappeared or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

(7) When documents listed in paragraph (3) and paragraph (5) have not been written in Japanese, translations thereof shall be attached.

(Procedures, etc. for the Submission of a Written Application for Approval in Regard to the Omitted Submission of an Annual Securities Report)

Article 15-3 (1) Where an Issuer of the Securities specified in Article 3-5(1) of the Order or Article 4-10(1) of the Order, seeks to obtain the approval prescribed in the proviso to Article 24(1) of the Act, he/she shall attach the documents listed in the following items to a written application for approval and shall submit them to the Director-General of the Local Finance Bureau, etc.:

(i) the articles of incorporation; and

(ii) a copy of the shareholder registry (including the preferred equity investor registry as prescribed in the Act on Preferred Equity Investment; the same shall apply in the following paragraph) at the time of application.

(2) The number specified in Article 3-5(2) of the Order and Article 4-10(2) of the Order shall be the number of persons who are stated or recorded in the shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application, and as of all of the last days of the business years which commenced within four years before the day of commencement of the immediately preceding business year.

(Number of Professional Investors Excluded from the Number of Holders of Securities)

Article 15-4 The number of Professional Investors referred to in Article 3-6(4) of the Order and Article 4-11(5)(i) of the Order shall be the total number of persons listed in the following items:

(i) the number of persons listed in Article 2(31)(i) to (iii) inclusive of the Act, who are stated in the shareholder registry of the Issuer of the relevant Securities, the beneficial interest registry related to Beneficiary Certificates of Securities in Trust, the registry of holders of Depository Receipts, or the preferred equity investor registry (hereinafter collectively referred to as the "Shareholder Registry, etc." in this Article);

(ii) the number of persons stated in the Shareholder Registry, etc. of the Issuers of the relevant Securities and listed in Article 2(31)(iv) of the Act (excluding persons known by said Issuer as those who are deemed to be customers other than Professional Investors pursuant to the provisions of Article 34-2(5) of the Act by one or more Financial Instruments Specialists, etc., with regard to a Contract for a Financial Instruments Transaction (meaning a Contract for a Financial Instruments Transaction as prescribed in Article 34 of the Act; the same shall apply in the following item) that belongs to the class of contract prescribed in Article 53(i) of the Cabinet Office Ordinance on Financial Instruments Business, etc. (Cabinet Office Ordinance No. 52 of 2007)); and

(iii) the number of persons stated in the Shareholder Registry, etc. of the Issuer of Securities (limited to persons known by said Issuer as those who are deemed to be Professional Investors pursuant to the provisions of Article 34-3(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 34-4(4) of the Act) by one or more Financial Instruments Specialists, etc., with regard to a Contract for a Financial Instruments Transaction that belongs to the class of contract prescribed in Article 53(i) of the Cabinet Office Ordinance on Financial Instruments Business, etc.).

Article 16 (1) The documents specified by a Cabinet Office Ordinance, referred to in Article 4(1) of the Order, shall be the documents listed in the following items in accordance with the category of Issuers of Securities listed in each of said items:

(i) a Domestic Company:

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, the articles of endowment);

(b) a copy of the shareholder registry (including a preferred equity investor registry as prescribed in the Act on Preferred Equity Investment, and where the relevant Securities are Securities other than Share Certificates, a registry of the holders thereof; the same shall apply in paragraph (3) and paragraph (5)) at the time of application;

(c) with regard to a company (including a Designated Juridical Person) listed in Article 4(2)(i) of the Order, a copy of the minutes of the shareholders' meeting (for a mutual company, the general meeting of members or general meeting of representatives; for a Medical Care Corporation which is an association, the general meeting of members) at which the resolution for dissolution was adopted (for a Medical Care Corporation or Incorporated Educational Institution, etc. which is a foundation, a copy of a document sufficiently showing that it has fallen under the grounds for dissolution) and a certificate of registered matters in which the dissolution is registered or documents equivalent thereto;

(d) with regard to a company (including a Designated Juridical Person) listed in Article 4(2)(ii) of the Order, a document in which the particulars of the suspension of business and the future prospects are stated; and

(e) with regard to a company prescribed in Article 4(4) of the Order, a copy of the public notice for the commencement of reorganization proceedings.

(ii) a Foreign Company:

(a) the documents listed in the preceding item (where there are no documents listed in sub-item (c) of the preceding item, documents equivalent thereto);

(b) a document attesting that the representative person of the Foreign Company stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval; and

(c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the written application for approval.

(2) The number specified by a Cabinet Office Ordinance, referred to in Article 4(2)(iii) of the Order, shall be 25 persons.

(3) The number specified in the preceding paragraph shall be calculated pursuant to the provisions of the following items in accordance with the category of Securities listed in each of said items:

(i) Securities issued by a Domestic Company: the number of persons stated or recorded in the shareholder registry as of the last day of the business year immediately preceding the business year which includes the date of application (referred to as the "Base Business Year" in the following item); and

(ii) Securities issued by a Foreign Company: the number of persons (excluding Non-Residents) stated in the registry of holders of the Securities held by the Financial Instruments Specialist, etc. or Registered Financial Institution (meaning a Registered Financial Institution as prescribed in Article 2(11) of the Act) that has been entrusted with the custody of said Securities, as of the last day of the Base Business Year.

(4) The period specified by a Cabinet Office Ordinance, referred to in Article 4(3) of the Order, shall be four years.

(5) The documents specified by a Cabinet Office Ordinance, referred to in Article 4(3) of the Order, shall be the documents listed in the following items:

(i) a copy of the shareholder registry as of the last day of the business year pertaining to the submission of the documents; and

(ii) the documents listed in Article 438(1) of the Companies Act pertaining to the relevant business year, which have been reported at the Annual Shareholders' meeting or have obtained approval thereat (in cases of a Foreign Company and a Designated Juridical Person who is a domestic corporation, documents equivalent thereto).

(6) When documents listed in paragraph (1)(ii) and the preceding paragraph have not been written in Japanese, translations thereof shall be attached.

(Cases Where Submission of an Annual Securities Report May Be Omitted)

Article 16-2 The cases specified by a Cabinet Office Ordinance, referred to in Article 24(3) of the Act, shall be the cases wherein the Securities issued by a company (including a Designated Juridical Person) to which the main clause of paragraph (1) of that Article does not apply, have come to fall under the category of Securities listed in item (iii) of that paragraph, and which are listed in any of the following items:

(i) when the day on which the Securities had come to fall under the category of Securities listed in Article 24(1)(iii) of the Act is the day on which three months (in cases of Securities issued by a Foreign Company, six months, and where approval from the Director-General of the Kanto Local Finance Bureau has been obtained pursuant to Article 3-4 of the Order, the period approved) have elapsed from the day of commencement of the business year which includes the aforementioned date; or

(ii) when Financial Statements (meaning financial statements prescribed in Article 1(1) of the Ordinance on Financial Statements, etc.) or Financial Documents (meaning financial documents prescribed in Article 1(1) of the Ordinance on Financial Statements, etc. which are submitted by a Foreign Company) for the business year immediately preceding the business year which includes the day on which a written notification submitted pursuant to Article 5(1) of the Act has been submitted, are listed in said written notification by applying the provisions of the main clause of Article 4(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 Securities.

(Method of Calculating the Number of Holders of Securities)

Article 16-3 The number of holders prescribed in Article 24(1)(iv) of the Act shall be calculated pursuant to the provisions of the following items in accordance with the category of Securities listed in each of said items; provided, however, that, with regard to Share Certificates for which the transferee may be limited to persons associated with the business of said company by articles of incorporation pursuant to special Acts, where said company has prepared a registry pertaining to the holders of said Share Certificates who have a specific relationship with the business of said company in addition to the shareholder registry, and when the transfer of said Share Certificates is managed according to said registry in order to contribute to the assessment of the holding status of said Share Certificates, the number of holders stated in said registry may be calculated based on the numbers in said registry:

(i) Share Certificates: the number obtained by adding up the following numbers:

(a) the number of shareholders stated or recorded in the shareholder registry for each Share Certificate for which the content of the rights (meaning the content of the dividends of surplus, distribution of residual assets, purchase of Shares, and matters on which voting rights may be exercised at the shareholder meeting; hereinafter referred to as the "Content of Rights" in this Article) related to those Share Certificates is the same;

(b) the number of beneficiaries stated or recorded in the registry of beneficial interests for Beneficiary Certificates of Securities in Trust whose Entrusted Securities are Share Certificates (limited to Share Certificates which have the same Content of Rights as that of Share Certificates prescribed in sub-item (a); the same shall apply in sub-item (c)) (where said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust); and

(c) the number of holders of the Securities stated in the registry of holders of Depository Receipts that indicate the rights pertaining to Share Certificates.

(ii) Beneficiary Certificates of Securities in Trust (limited to those whose Entrusted Securities are Share Certificates): the number obtained by adding up the following numbers:

(a) the number of beneficiaries stated or recorded in the registry of beneficial interests for the Beneficiary Certificates of Securities in Trust, for each Beneficiary Certificate of Securities in Trust that have the same Content of Rights as that of Share Certificates that are Entrusted Securities (where said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust);

(b) the number of shareholders stated or recorded in a shareholder registry of Share Certificates that have the same Content of Rights as that of Share Certificates that are Entrusted Securities; and

(c) the number of holders of Depository Receipts stated in the registry of holders of said Depository Receipts that indicate the same Content of Rights as Share Certificates that are Entrusted Securities;

(iii) Depository Receipts (limited to those indicating rights pertaining to Share Certificates): the number obtained by adding up the following numbers:

(a) the number of holders of Depository Receipts stated in the registry of holders of said Depository Receipt for each Depository Receipt that indicates the same Content of Rights;

(b) the number of shareholders stated or recorded in a shareholder registry of Share Certificates that have the same Content of Rights as that indicated in the Depository Receipt; and

(c) the number of beneficiaries stated or recorded in the registry for beneficial interest for the Beneficiary Certificates of Securities in Trust whose Entrusted Securities are Share Certificates that have the same Content of Rights as that indicated on the Depository Receipt (where said Beneficiary Certificates of Securities in Trust are in bearer form, the number of said Beneficiary Certificates of Securities in Trust).

(iv) Preferred Equity Investment Certificates: the number of preferred equity investors stated or recorded in the preferred equity investor registry as prescribed in the Act on Preferred Equity Investment for each Preferred Equity Investment Certificate for which the details of the method of payment of the dividend of surplus, of distribution of residual assets, and of the cancellation of Preferred Investment pursuant to the provisions of Article 15(1) of that Act (limited to the portion pertaining to item (ii) of that paragraph) are the same;

(v) School Loan Claims: the number of obligees pertaining to the School Loan Claims stated in the registry of said obligees for each School Loan Claim which has the same due date and interest rate (where the loans pertaining to the School Loan Claims are loans according to the interest deduction, the due date of performance).

(Documents Attached to Annual Securities Reports)

Article 17 (1) The documents specified by a Cabinet Office Ordinance as the documents to be attached to Annual Securities Reports, referred to in Article 24(6) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this paragraph), shall be the documents specified in the following items in accordance with the category of Issuer of Securities listed in each of said items; provided, however, that with regard to the documents listed in item (i)(a) and (c) to (f) inclusive and item (ii)(e) (hereinafter referred to as the "Articles of Incorporation, etc." in this Article), where attached documents were submitted pursuant to the provisions of Article 24(6) of the Act within five years before the submission date of the Annual Securities Report which is to be submitted with the Articles of Incorporation, etc. attached thereto (hereinafter referred to as the "Previously-Attached Documents" in this Article), the relevant documents shall be the portion of content in which the Articles of Incorporation, etc. differ from the Previously-Attached Documents:

(i) a Domestic Company: the following matters:

(a) the articles of incorporation (in cases of a Domestic Company which is a foundation, its articles of endowment);

(b) the documents listed in Article 16(5)(ii);

(c) where there are guaranteed Corporate Bonds, etc. or Commercial Papers in regard to the Public Offering or Secondary Distribution to which the provisions of the main clause of Article 4(1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article, or the main clause of Article 23-8(1) of the Act apply (including where this is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in the following item), the following documents:

1. the articles of incorporation of the Guarantor Company (where the Guarantor Company is a Partnership, etc. other than a juridical person, a copy of the contract pertaining to the Partnership Agreement) and a copy of the minutes, etc. of the board of directors meeting or a copy of the minutes of the shareholders' meeting related to the resolution, etc. by said board of directors or the resolution at said shareholders' meeting adopted to provide the guarantee, or any other documents attesting that procedures to provide said guarantee have been taken; and

2. a document stating the contents of the guarantee.

(d) where the Securities are Covered Warrants and a contract pertaining to the Options indicated on said Covered Warrants has been concluded, a copy of the contract;

(e) where the Securities are Beneficiary Certificates of Securities in Trust, a copy of the trust contract which has been concluded concerning the issuance of said Beneficiary Certificates of Securities in Trust and copies of other major contracts; and

(f) where the Securities are Depository Receipts, a copy of the deposit contract which has been concluded concerning the issuance of said Depository Receipts and copies of other major contracts.

(ii) a Foreign Company: the following matters:

(a) the documents listed in the preceding item;

(b) a document attesting that the representative person of the Foreign Company stated in the Annual Securities Report is a person who has legitimate authority for the submission of said Annual Securities Report;

(c) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Annual Securities Report;

(d) a legal opinion letter from a legal expert that the matters concerning the laws and regulations stated the Annual Securities Report are true and accurate; and

(e) where there are Corporate Bonds, etc. in regard to a Public Offering or Secondary Distribution to which the provisions of the main clause of Article 4(1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article, or the main clause of Article 23-8(1) of the Act apply, a copy of the contract wherein the Foreign Company entrusts the administration of claims or duties to perform other acts for obligees or acts for the Foreign Company and a copy of the contract concerning the payment of principal and interest.

(2) When a document listed in item (ii) of the preceding paragraph has not been written in Japanese, a translation thereof must be attached, except for the documents listed in Article 16(5)(ii). With regard to a document listed in Article 16(5)(ii) or a summary thereof, even when a translation has been sent to shareholders, obligees, or any other relevant persons in Japan, said translation shall be attached.

(Requirements for Submission of a Foreign Company Report)

Article 17-2 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act, shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company (meaning a Reporting Foreign Company as prescribed in said paragraph; the same shall apply in the following Article to Article 17-9 inclusive) to submit a Foreign Company Report in lieu of an Annual Securities Report, etc. (meaning an Annual Securities Report, etc. as prescribed in Article 24(8) of the Act) 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) The persons specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act, shall be the following persons:

(i) a person who operates a Foreign Financial Instruments Market (meaning a Foreign Financial Instruments Market as prescribed in Article 2(8)(iii)(b) of the Act; the same shall apply in the following item); and

(ii) a person who operates a market which has been established in a foreign state as the equivalent of a Foreign Financial Instruments Market, and which has the nature of an Over-the-Counter Securities Market as prescribed in Article 67(2) of the Act.

(Submission, etc. of a Foreign Company Report)

Article 17-3 (1) A Reporting Foreign Company that seeks to submit a Foreign Company Report pursuant to the provisions of Article 24(8) of the Act, shall submit three copies of the Foreign Company Report and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in paragraph (9) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter); the same shall apply in Article 17-9(2)(i)) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters stated in a Foreign Company Report, referred to in Article 24(9) of the Act, shall be matters equivalent to those that are to be stated in the following items from among the items in Form 8 and Form 9:

(i) "4. Business-related Risks etc." and "7. Analysis of Financial Position and Operating Results" in "Section 3. Business Status" of "Part I. Company Information"; and

(ii) "1. Financial Documents" in "Section 6. Status of Accounting" of "Part I. Company Information."

(3) The matters specified by a Cabinet Office Ordinance as those necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in a Foreign Company Report, as prescribed in Article 24(9) of the Act, shall be, among the matters that are to be stated in an Annual Securities Report prepared in accordance with Form 8 or Form 9 but which have not been stated in said Foreign Company Report, entries, in Japanese, stating the matters that are to be stated in the items listed in each of the items of the preceding paragraph.

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

(i) among the matters that are to be stated in an Annual Securities Report prepared in accordance with Form 8 or Form 9, entries, in Japanese or English, stating the matters that have not been stated in the Foreign Company Report (excluding those specified in the preceding paragraph;

(ii) a comparative table of the matters that are to be stated in the Annual Securities Report and the matters stated in the Foreign Company Report that correspond to said matters;

(iii) a document attesting that the representative person of the Reporting Foreign Company that was stated in the Foreign Company Report is a person who has legitimate authority for the submission of said Foreign Company Report;

(iv) a document attesting that the Reporting Foreign Company has granted a person who has an address in Japan the authority to represent said Reporting Foreign Company in any acts concerning the submission of said Foreign Company Report; and

(v) a document prepared in accordance with Form 8-2.

(5) When documents listed in item (iii) and item (iv) of the preceding paragraph have not been written in Japanese or English, translations thereof shall be attached.

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

Article 17-4 (1) Where a Reporting Foreign Company that seeks to submit a Foreign Company Report pursuant to the provisions of Article 24(8) of the Act, seeks to obtain approval as prescribed in the proviso to Article 4-2-2 of the Order, the Reporting Foreign Company shall submit a written application for approval containing the following matters to the Director-General of the Kanto Local Finance Bureau:

(i) the period for which the Foreign Reporting Company seeks to obtain approval for the submission of said Foreign Company Report;

(ii) the day on which the business year pertaining to the Foreign Company Report ends;

(iii) the particulars concerning the laws and regulations or practices related to accounting at companies in the state of the Reporting Foreign Company or any other inevitable grounds that are grounds that necessitate the relevant approval in relation to the submission of the Foreign Company Report; and

(iv) where the grounds specified in the preceding item are other than the laws and regulations or practices related to accounting at companies in its state, if the approval under paragraph (4) is obtained and if the grounds prescribed in that item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.

(2) The provisions of Article 7 shall apply mutatis mutandis where a Reporting Foreign Company submits the written application for approval prescribed in the preceding paragraph.

(3) The following documents shall be attached to the written application for approval prescribed in paragraph (1):

(i) the articles of incorporation (in cases of a Reporting Foreign Company which is a foundation, the articles of endowment);

(ii) a document attesting that the representative person of the Reporting Foreign Company that is stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;

(iii) a document attesting that the Reporting Foreign Company has granted a person who has an address in Japan the authority to represent said Reporting Foreign Company in any acts concerning the submission of the written application for approval;

(iv) where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices related to accounting at companies in its state, a legal opinion letter from a legal expert stating that the particulars concerning the laws and regulations or practices stated in the written application for approval are true and accurate, as well as the text of the relevant laws and regulations listed in said legal opinion letter; and

(v) where the grounds prescribed in paragraph (1)(iii) are other than the laws and regulations or practices related to accounting at companies in its state, a document attesting to said grounds.

(4) Where the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Kanto Local Finance Bureau finds that the Reporting Foreign Company is not able to submit said Foreign Company Report within four months after the end of its business year (where the approval under that paragraph has been obtained with regard to the submission of said Foreign Company Report for the relevant business year, within the period approved) due to the laws and regulations or practices related to accounting at companies in its state or any other inevitable grounds, he/she shall give the relevant approval with regard to the Foreign Company Reports for each business year in the period that runs from the business year which includes the date on which the relevant application was filed (where said date is a day within four months after the commencement of the business year (where said Reporting Foreign Company has obtained the relevant approval in relation to the submission of the Foreign Company Report for the immediately preceding business year, where the day is within the period approved after the commencement of the business year), this period shall begin from the business year immediately preceding the filing of said application) until the business year immediately preceding the business year that includes the day on which the particulars prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices related to accounting at companies in its state) shall be granted on the condition that the Reporting Foreign Company submits a document containing the following matters to the Director-General of the Kanto Local Finance Bureau within four months after the end of every business year; provided, however, that where a document containing the matters listed in item (ii) has the same content as documents which have been submitted within five years before the submission of the aforementioned document, the submission of said document may be omitted:

(i) that the grounds for the application for approval have not disappeared or changed during the relevant business year; and

(ii) a legal opinion letter from a legal expert concerning the matters listed in the preceding item and the text of the relevant laws and regulations listed in said legal opinion letter.

(6) Where the grounds prescribed in paragraph (1)(iii) pertaining to approval under paragraph (4) have disappeared or changed, the Director-General of the Kanto Local Finance Bureau may change the period pertaining to the approval pursuant to the provisions of paragraph (4) or may cancel said approval from then on.

(7) When a document listed in the items of paragraph (3) or a document stating the matters listed in the items of paragraph (5) has not been written in Japanese or English, a translation thereof shall be attached.

(Method of Public Notice)

Article 17-5 (1) The provisions of Article 1 of the Cabinet Office Ordinance on Special Provisions, etc. on Procedures by Use of an Electronic Data Processing System for Disclosure (Cabinet Office Ordinance No. 45 of 2002; hereinafter referred to as the "Ordinance on Electronic Procedures" in this paragraph) shall apply mutatis mutandis to a person who gives the public notice under Article 24-2(2) of the Act by way of Electronic Public Notice (meaning Electronic Public Notice as prescribed in Article 4-2-4(1)(i) of the Order; the same shall apply hereinafter); and the provisions of Article 2 of the Ordinance on Electronic Procedures (excluding paragraph (3)) shall apply mutatis mutandis to a person who gives the public notice under Article 24-2(2) of the Act by way of Electronic Public Notice. In this case, the phrase "shall conduct such procedures by inputting the matters that are to be stated in the documents when the Electronic Disclosure Procedures or the Discretionary Electronic Disclosure Procedures are carried out in writing using a method whereby the Input/Output Device (meaning the input/output device set forth in Article 14-10(1) of the Order; the same shall apply hereinafter) used by the person who conducts such Electronic Disclosure Procedures or Discretionary Electronic Public Notice and that of the computer under Article 27-30-2 of the Act are linked via a telecommunications line by the inputting of an identification number and password into such Input/Output Device, and whereby the matters are input through such Input/Output Device; provided, however, that, among such matters, the seal and sign may be omitted" in Article 1 of the Ordinance on Electronic Procedures shall be deemed to be replaced with "shall conduct such procedures by using a method whereby the Input/Output Device (meaning the input/output device set forth in Article 14-10(1) of the Order; the same shall apply hereinafter) used by the person who conducts such Electronic Disclosure Procedures or Discretionary Electronic Public Notice is connected to the computer under Article 27-30-2 of the Act via a telecommunications line by the inputting of an identification number and password through such Input/Output device, and whereby the matters are input through said Input/Output Device," the phrase "shall submit the document prepared in accordance with Form 1 (limited to those containing the number obtained by connecting the Input/Output Device used by such Notifier and the computer under Article 27-30-2 of the Act via a telecommunications line and inputting the matters to be stated in Form 1 and any other matters; hereinafter referred to as the 'Written Notice by Electronic Disclosure System') to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as the 'Director-General of a Local Finance Bureau, etc.') to whom the document is to be submitted in case where Electronic Disclosure Procedures or Discretionary Electronic Disclosure Procedures are carried out in writing" in Article 2(1) of the Ordinance on Electronic Procedures shall be deemed to be replaced with "shall submit a document prepared in accordance with Form 19 (limited to those containing the number obtained by connecting the Input/Output Device used by such Notifier and the computer under Article 27-30-2 of the Act via a telecommunications line and inputting the matters to be stated in Form 1 and any other matters; hereinafter referred to as the 'Written Notice 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 shall not apply where the notification under Article 2(1) of the Cabinet Office Ordinance on Special Provisions, etc. on Procedures by Use of an Electronic Data Processing System for Disclosure (including where it is applied mutatis mutandis pursuant to Article 9(1) of the Cabinet Office Ordinance on the Disclosure Required in a Tender Offer for Share Certificates, etc. by a Person Other than the Issuer (Ordinance of the Ministry of Finance No. 38 of November 26, 1990), Article 27-5(1) of the Cabinet Office Ordinance on Disclosure of Information, etc. on Regulated Securities (Ordinance of the Ministry of Finance No. 22 of 1993), and Article 3(1) of the Cabinet Office Ordinance on the Disclosure Required for a Tender Offer for Listed Share Certificates, etc. by the Issuer (Ordinance of the Ministry of Finance No. 95 of 1994)) has been already given," the term "Written Notice by Electronic Disclosure System" in Article 2(2) of the Ordinance on Electronic Procedures shall be 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 shall be deemed to be replaced with "Electronic Public Notice," and the term "Written Notice by Electronic Disclosure System" in paragraph (4) and paragraph (5) of that Article shall be deemed to be replaced with "Written Notice of an Electronic Public Notice."

(2) Where public notice is given by publication in a daily newspaper pursuant to the provisions of Article 4-2-4(1)(ii) of the Order, the publication shall be made in a daily newspaper that publishes matters on current affairs nationwide.

(Approval, etc. Where Public Notice Cannot Be Given by Electronic Public Notice)

Article 17-6 (1) A person who seeks to obtain approval under Article 4-2-4(3) of the Order shall submit a document containing the following matters to the Director-General of the Local Finance Bureau, etc., to whom an amendment report pertaining to said public notice is to be submitted:

(i) the trade name or name of the person giving the public notice;

(ii) the location of the head office or principal office of the person giving the public notice;

(iii) the reason why the public notice cannot be given by way of Electronic Public Notice; and

(iv) the method of public notice in lieu of Electronic Public Notice.

(2) The means specified by a Cabinet Office Ordinance, referred to in Article 4-2-4(3) of the Order, shall be as follows:

(i) publication in a daily newspaper that publishes matters on current affairs nationwide; or

(ii) a method designated by the Commissioner of the Financial Services Agency.

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

Article 17-7 Where public notice is given on the details of the interruption of a public notice pursuant to the provisions of Article 4-2-4(4)(iii) of the Order, public notice of the following matters shall be made public in the public notice in which the interruption occurred:

(i) the period of the interruption of the public notice; and

(ii) the cause of the interruption of the public notice.

(Requirements for Submitting a Foreign-Language Amendment Report)

Article 17-8 The cases specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-2(4) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in paragraph (2) of the following Article), shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company to submit a document which is similar to an amendment report Disclosed in a Foreign State (meaning disclosure in a foreign state as prescribed in Article 24(8) of the Act; the same shall apply in Article 18-4) and which is written in English (such a document shall be referred to as a "Foreign-Language Amendment Report" in paragraph (1) of the following Article) in lieu of an amendment report, as a case that would not impair the public interest or protection of investors in light of its terminology, forms, and preparation methods.

(Submission, etc. of a Foreign-Language Amendment Report)

Article 17-9 (1) The provisions of Article 17-3(1) and (4) (limited to the portion pertaining to item (v)) shall apply mutatis mutandis to cases where a Reporting Foreign Company submits said Foreign-Language Amendment Report.

(2) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-2(4) of the Act, shall be documents in which the following matters are stated in Japanese:

(i) the submission date of the Foreign Company Report that is subject to the amendment and the Supplementary Documents thereof;

(ii) the reason for the amendment; and

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

(Content of Entries, etc. in a Confirmation Letter)

Article 17-10 (1) A company (including a Designated Juridical Person) that is to submit a Confirmation Letter together with an Annual Securities Report pursuant to the provisions of Article 24-4-2(1) of the Act or a company (including a Designated Juridical Person) that is to submit a Confirmation Letter together with an Annual Securities Report pursuant to paragraph (2) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) shall, in accordance with the form specified in the following items, prepare three copies of a Confirmation Letter in accordance with the category listed in each of said items, and shall submit them to the Director-General of the Local Finance Bureau, etc.:

(i) where the company is a Domestic Company: Form 4-2; or

(ii) where the company is a Foreign Company: Form 9-2.

(2) The following documents shall be attached to the Confirmation Letter which is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, translations thereof shall be attached:

(i) a document attesting that the representative person of the Foreign Company that is stated in the Confirmation Letter is a person who has legitimate authority for the submission of said Confirmation Letter; and

(ii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Confirmation Letter.

(3) The provisions of the preceding two paragraphs shall apply mutatis mutandis to a Confirmation Letter for the Quarterly Securities Report as applied mutatis mutandis by replacing certain terms pursuant to Article 24-4-8 of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act).

(4) The provisions of paragraph (1) and paragraph (2) shall apply mutatis mutandis to a Confirmation Letter for a Semiannual Securities Report as applied mutatis mutandis by replacing certain terms pursuant to Article 24-5-2 of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act).

(Requirements for the Submission of a Foreign Company's Confirmation Letter)

Article 17-11 The cases specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act, shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Foreign Company that is required to submit a Confirmation Letter to submit that Foreign Company's Confirmation Letter in lieu of such Confirmation Letter, as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(Submission, etc. of a Foreign Company's Confirmation Letter)

Article 17-12 (1) A Foreign Company that seeks to submit a Foreign Company's Confirmation Letter pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act shall submit three copies of that Foreign Company's Confirmation Letter and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors, among the matters stated in a Foreign Company's Confirmation Letter, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act, shall be matters equivalent to those that are to be stated in the following items, from among the items in Form 9-2:

(i) "1. Matters Concerning the Adequacy of the Content of Entries in the Annual Securities Report"; and

(ii) "2. Special Instructions."

(3) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act, shall be as follows:

(i) a comparative table of the matters that are to be stated in a Confirmation Letter prepared in accordance with Form 9-2 and the matters stated in the Foreign Company's Confirmation Letter that correspond to said matters; and

(ii) matters that the Commissioner of the Financial Services Agency has indicated as being necessary in light of the public interest or protection of investors, stated in Japanese.

(4) The provisions of Article 17-3(4) (excluding item (i) and item (ii)) and paragraph (5) of that Article shall apply mutatis mutandis to where a Foreign Company submits said Foreign Company's Confirmation Letter pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2(6) of the Act.

(Requirements for the Submission of a Foreign Company's Amendment Confirmation Letter)

Article 17-13 The cases specified by a Cabinet Office Ordinance, referred to in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 24-4-8(2) and Article 24-5-2(2) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this Article and the following Article), shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Foreign Company that is required to submit an Amendment Confirmation Letter (meaning an Amendment Confirmation Letter prescribed in the provisions of Article 7, Article 9(1), and Article 10(1) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act); hereinafter the same shall apply in this Article) to submit a Foreign Company's Amendment Confirmation Letter (meaning a Foreign Company's Amendment Confirmation Letter as prescribed in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(3) of the Act; the same shall apply in paragraph (1) of the following Article) in lieu of such Amendment Confirmation Letter, as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(Submission, etc. of a Foreign Company's Amendment Confirmation Letter)

Article 17-14 (1) The provisions of Article 17-3(4) (limited to the portion pertaining to item (v)) and Article 17-12(1) shall apply mutatis mutandis pursuant to where a Foreign Company submits said Foreign Company's Amendment Confirmation Letter pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(3) of the Act.

(2) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-4-3(3) of the Act, shall be those in which the following matters are stated in Japanese:

(i) the submission date of the Confirmation Letter that is subject to the amendment;

(ii) the reason for the amendment; and

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

(Content of Entries, etc. in a Quarterly Securities Report)

Article 17-15 (1) A company (including a Designated Juridical Person) that is to submit a Quarterly Securities Report pursuant to the provisions of Article 24-4-7(1) of the Act or a company (including a Designated Juridical Person) submitting a Quarterly Securities Report pursuant to the provisions of paragraph (2) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), shall, in accordance with the form specified in the following items, prepare three copies of the Quarterly Securities Report in accordance with the category of cases listed in each of said items, and shall submit them to the Director-General of the Local Finance Bureau, etc. In this case, when the Quarterly Consolidated Financial Statements have been entered in said Quarterly Securities Report, it is not required for Quarterly Financial Statements to be entered:

(i) where the company is a Domestic Company: Form 4-3; and

(ii) where the company is a Foreign Company: Form 9-3.

(2) The business specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(1) of the Act, shall be the following business:

(i) business affairs pertaining to the banking business as prescribed in Article 2(2) of the Banking Act (Act No. 59 of 1981) (limited to business performed by a bank as specified in paragraph (1) of that Article (excluding a foreign bank that has obtained a license from the Prime Minister as set forth in Article 4(1) of that Act pursuant to the provisions of Article 47(1) of that Act)) and business pertaining to the business affairs specified in Article 52-21(1) of that Act (limited to business performed by a bank holding company as specified in Article 2(13) of that Act);

(ii) insurance services as prescribed in Article 2(1) of the Insurance Business Act (limited to services provided by an Insurance Company (meaning an Insurance Company as prescribed in paragraph (2) of that Article; hereinafter the same shall apply in this item)); low-cost, short-term insurance services as prescribed in paragraph (17) of that Article (limited to services provided by a Small Amount and Short Term Insurance Provider (meaning a Small Amount and Short Term Insurance Provider as prescribed in paragraph (18) of that Article; hereinafter the same shall apply in this item)); business activities specified in Article 271-21(1) of that Act (limited to business activities engaged in by the Insurance Holding Company specified in Article 2(16) of that Act (limited to an Insurance Holding Company for which the ratio of the total amount of the share value of the Insurance Company and the Small Amount and Short Term Insurance Provider(s) which are the Subsidiary Company of said Insurance Holding Company in the Annual Securities Report for the most recent business year of said Insurance Holding Company to the total amount of net assets of said Insurance Holding Company exceeds 50 percent)); and business activities specified in Article 272-38(1) of that Act (limited to services carried out by a Small Amount and Short Term Insurance Holding Company as prescribed in Article 272-37(2) of that Act (limited to a Small Amount and Short Term Insurance Holding Company for which the ratio of the total amount of the share value of the Small Amount and Short Term Insurance Provider which is a Subsidiary Company of said Small Amount and Short Term Insurance Holding Company in the Annual Securities Report for the most recent business year of said Small Amount and Short Term Insurance Holding Company to the total amount of net assets of said Small Amount and Short Term Insurance Holding Company exceeds 50 percent)); or

(iii) business pertaining to the operations specified in Article 54 of the Shinkin Bank Act (Act No. 238 of 1951) (limited to business undertakings engaged in by the person listed in Article 6(1)(ii) of that Act).

(3) The documents listed in the following items shall be attached to the Quarterly Securities Report which is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, translations thereof shall be attached:

(i) a document attesting that the representative person of the Foreign Company stated in the Quarterly Securities Report is a person who has legitimate authority for the submission of said Quarterly Securities Report; and

(ii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Quarterly Securities Report.

(Procedures, etc. for Approval of the Due Date for the Submission of a Quarterly Securities Report)

Article 17-15-2 (1) Where a person who is required to submit a Quarterly Securities Report pursuant to the provisions of Article 24-4-7(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) seeks to obtain the approval set forth in that paragraph (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), or where a person who is required to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) seeks to obtain the approval set forth in that paragraph (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), he/she shall submit a written application for approval stating the matters listed in the following items to the Director-General of the Local Finance Bureau, etc.:

(i) the period for which the person seeks to obtain the approval in regard to the submission of the Quarterly Securities Report or Semiannual Securities Report (hereinafter collectively referred to as the "Quarterly Securities Report, etc." in this Article);

(ii) the last day of the period in which the Quarterly Securities Report, etc. should be submitted (hereinafter referred to as the "Due Date of Submission" in this Article);

(iii) the grounds that necessitate the relevant approval in relation to the submission of the Quarterly Securities Report, etc.; and

(iv) where the approval under paragraph (4) has been obtained or where the grounds prescribed in the preceding item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.

(2) The provisions of Article 7 shall apply mutatis mutandis to where a Foreign Company submits the written application for approval prescribed in the preceding paragraph.

(3) The documents listed in the following items shall be attached to the written application for approval prescribed in paragraph (1):

(i) the articles of incorporation or documents equivalent thereto:

(ii) a document attesting the grounds prescribed in paragraph (1)(iii);

(iii) where the person submitting the written application for approval is a Foreign Company, a document attesting that the representative person of said Foreign Company that is stated in said written application for approval is a person who has legitimate authority for the submission of said written application for approval; and

(iv) where the person submitting the written application for approval is a Foreign Company, a document attesting that said Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of said written application for approval.

(4) Where the application set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that said person is not able to submit the Quarterly Securities Report, etc. due to inevitable grounds, he/she shall give the relevant approval with regard to the Quarterly Securities Report, etc. under said application.

(5) Where the grounds prescribed in paragraph (1)(iii) pertaining to the approval under the preceding paragraph have disappeared or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under the preceding paragraph or may cancel said approval from then on.

(6) When a document listed in the items of paragraph (3) has not been written in Japanese, a translation thereof shall be attached.

(Requirements for Submission of a Foreign Company's Quarterly Securities Report)

Article 17-16 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(6) of the Act, shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company (meaning a Reporting Foreign Company as prescribed in that paragraph; the same shall apply in the following Article to Article 17-19 inclusive) to submit said Foreign Company's Quarterly Securities Report in lieu of a Quarterly Securities Report, as a case that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(Submission, etc. of a Foreign Company's Quarterly Securities Report)

Article 17-17 (1) A Reporting Foreign Company that seeks to submit the Foreign Company's Quarterly Securities Report pursuant to the provisions of Article 24-4-7(6) of the Act, shall submit three copies of the Foreign Company's Quarterly Securities Report and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in paragraph (7) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this Article); the same shall apply in Article 17-19(2)(i)) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors, among the matters stated in a Foreign Company's Quarterly Securities Report, referred to in Article 24-4-7(7) of the Act, shall be matters equivalent to those that are to be stated in the following items, from among the items in Form 9-3:

(i) "3. Analysis of Financial Position and Operating Results" in "Section 3. Business Conditions" of "Part I. Company Information"; and

(ii) "1. Quarterly Financial Documents" in "Section 6. Status of Accounting" of "Part I. Company Information."

(3) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in a Foreign Company's Quarterly Securities Report, referred to in Article 24-4-7(7) of the Act, shall be, among the matters that are to be stated in a Quarterly Securities Report prepared in accordance with Form 9-3 but which have not been stated in said Foreign Company's Quarterly Securities Report, entries, in Japanese, stating the matters that are to be stated in the items listed in each of the items of the preceding paragraph.

(4) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(7) of the Act, shall be as follows:

(i) among the matters that are to be stated in a Quarterly Securities Report prepared in accordance with Form 9-3, entries, in Japanese or English, stating the matters that have not been stated in the Foreign Company's Quarterly Securities Report (excluding those prescribed in the preceding paragraph); and

(ii) a comparative table of the matters that are to be stated in a Quarterly Securities Report prepared in accordance with Form 9-3 and the matters stated in the Foreign Company's Quarterly Securities Report which correspond to said matters.

(5) The provisions of Article 17-3(4) (excluding item (i) and item (ii)) and paragraph (5) of that Article shall apply mutatis mutandis to where a Reporting Foreign Company submits a Foreign Company's Quarterly Securities Report pursuant to the provisions Article 24-4-7(6) of the Act.

(Requirements for the Submission of a Foreign Company's Quarterly Amendment Report)

Article 17-18 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(6) of the Act as applied mutatis mutandis pursuant to Article 24-4-7(11) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in paragraph (2) of the following Article), shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company to submit that Foreign Company's Quarterly Amendment Report (meaning a Foreign Company's Quarterly Amendment Report as prescribed in Article 24-4-7(6) of the Act; the same shall apply in paragraph (1) of the following Article) in lieu of an amendment report, as a case that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(Submission, etc. of a Foreign Company's Quarterly Amendment Report)

Article 17-19 (1) The provisions of Article 17-3(4) (limited to the portion pertaining to item (v)) and Article 17-17(1) shall apply mutatis mutandis to where a Reporting Foreign Company submits that Foreign Company's Quarterly Amendment Report.

(2) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24-4-7(7) of the Act as applied mutatis mutandis pursuant to paragraph (11) of that Article, shall be the following matters, stated in Japanese:

(i) the submission date of the Foreign Company's Quarterly Securities Report that is subject to the amendment and the Supplementary Documents thereof;

(ii) the reason for the amendment; and

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

(Content of Entries, etc. in a Semiannual Securities Report)

Article 18 (1) A company (including a Designated Juridical Person) that is to submit a Semiannual Securities Report pursuant to the provisions of Article 24-5(1) of the Act shall, in accordance with the forms specified in the following items, prepare three copies of the Semiannual Securities Report in accordance with the category of cases listed in each of said items and shall submit them to the Director-General of the Local Finance Bureau, etc.:

(i) where the company that is to submit the report is a Domestic Company (excluding the cases listed in the following item): Form 5;

(ii) where the company that is to submit the report is a Domestic Company and seeks to submit the Semiannual Securities Report pursuant to the provisions of Article 24-5(2) of the Act: Form 5-2; and

(iii) where the company that is to submit the report is a Foreign Company: Form 10.

(2) The documents listed in the following items shall be attached to the Semiannual Securities Report that is to be submitted by a Foreign Company. In this case, if said documents have not been written in Japanese, translations thereof shall be attached:

(i) a document attesting that the representative person of the Foreign Company stated in the Semiannual Securities Report is a person who has legitimate authority for the submission of said Semiannual Securities Report; and

(ii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Semiannual Securities Report.

(Requirements for the Submission of a Foreign Company's Semiannual Securities Report)

Article 18-2 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5(7) of the Act, shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company (meaning a Reporting Foreign Company as prescribed in Article 24(8) of the Act; the same shall apply in the following Article to Article 18-5 inclusive) to submit that Foreign Company's Semiannual Securities Report in lieu of a Semiannual Securities Report, as a case that would not impair the public interest or protection of investors, in light of its terminology, form, and preparation methods.

(Submission, etc. of a Foreign Company's Semiannual Securities Report)

Article 18-3 (1) A Reporting Foreign Company that seeks to submit that Foreign Company's Semiannual Securities Report pursuant to the provisions of Article 24-5(7) of the Act shall submit three copies of the Foreign Company's Semiannual Securities Report and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in paragraph (8) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this Article); the same shall apply in Article 18-5(2)(i)) to the Director-General of the Kanto Local Finance Bureau.

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or protection of investors among the matters stated in the Foreign Company's Semiannual Securities Report, referred to in Article 24-5(8) of the Act, shall be matters equivalent to those that are to be stated in the following items, from among the items in Form 10:

(i) "1. Outline of Performance of Business, etc." in "Section 3. Business Conditions" of "Part I. Company Information"; and

(ii) "1. Interim Financial Documents" in "Section 6. Status of Accounting" of "Part I. Company Information."

(3) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in a Foreign Company's Semiannual Securities Report, referred to in Article 24-5(8) of the Act, shall be, among the matters that are to be stated in a Semiannual Securities Report prepared in accordance with Form 10 but which have not been stated in the relevant Foreign Company's Semiannual Securities Report, entries, in Japanese, stating the matters that are to be stated in the items listed in each of the items of the preceding paragraph.

(4) The other matters specified by a Cabinet Office Ordinance, referred to in Article 24-5(8) of the Act, shall be as follows:

(i) among the matters that are to be stated in a Semiannual Securities Report prepared in accordance with From 10, entries, in Japanese or English, stating the matters that have not been stated in the Foreign Company's Semiannual Securities Report (excluding the matters prescribed in the preceding paragraph); and

(ii) a comparative table of the matters that are to be stated in a Semiannual Securities Report prepared in accordance with Form 10 and the matters stated in the Foreign Company's Semiannual Securities Report that correspond to said matters.

(5) The provisions of Article 17-3(4) (excluding item (i) and item (ii)) and paragraph (5) of that Article shall apply mutatis mutandis to where a Reporting Foreign Company submits that Foreign Company's Semiannual Securities Report pursuant to the provisions of Article 24-5(7) of the Act.

(Requirements for the Submission of a Foreign Company's Semiannual Amendment Report)

Article 18-4 The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5(7) of the Act as applied mutatis mutandis pursuant to Article 24-5(12) of the Act (including where it is applied pursuant to Article 27 of the Act; the same shall apply in paragraph (2) of the following Article), shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Reporting Foreign Company to submit a document which is similar to an amendment report Disclosed in a Foreign State and which is written in English (such document shall be referred to as an "Foreign Company's Semiannual Amendment Report" in paragraph (1) of the following Article) in lieu of an amendment report, as a case that would not impair the public interest or protection of investors in light of its terminology, form, and preparation methods.

(Submission, etc. of a Foreign Company's Semiannual Amendment Report)

Article 18-5 (1) The provisions of Article 17-3(4) (limited to the portion pertaining to item (v)) and Article 18-3(1) shall apply mutatis mutandis to where a Reporting Foreign Company submits that Foreign Company's Semiannual Amendment Report.

(2) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24-5(8) of the Act as applied mutatis mutandis pursuant to paragraph (12) of that Article, shall be documents in which the following matters are stated in Japanese:

(i) the submission date of the Foreign Company's Semiannual Securities Report that is subject to the amendment and the Supplementary Documents thereof;

(ii) the reason for the amendment; and

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

(Content of Entries, etc. in an Extraordinary Report)

Article 19 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 24-5(4) of the Act, shall be the cases listed in the items of the following paragraph:

(2) The company (including a Designated Juridical Person) that is to submit an Extraordinary Report pursuant to the provisions of Article 24-5(4) of the Act, shall prepare three copies of the Extraordinary Report stating the matters specified in the following items in accordance with the category of cases listed in each of said items, in accordance with Form 5-3 if the company is a Domestic Company, and in accordance with Form 10-2 if the company is a Foreign Company, and shall submit them to the Director-General of the Local Finance Bureau, etc.:

(i) where a Public Offering (excluding those made to less than 50 persons; hereinafter the same shall apply in this item and paragraph (4)) or Secondary Distribution (meaning a Secondary Distribution as prescribed in Article 2(4) of the Act; hereinafter the same shall apply in this item and paragraph (4)) of Securities (excluding Corporate Bond Certificates other than Certificates of Corporate Bonds with Share Options (including Corporate Bond Certificates to which a share purchase warrant, etc. is attached; hereinafter the same shall apply in this item), Social Medical Care Corporate Bond Certificates, School Bond Certificates, School Loan Claims, Commercial Papers, Foreign Negotiable Certificates of Deposit, Beneficiary Certificates of Securities in Trust (excluding those whose Entrusted Securities are Share Certificates, Share Option Certificates, or Certificates of Corporate Bonds with Share Options), Depository Receipts (excluding those indicating the rights pertaining to Share Certificates, Share Option Certificates, or Certificates of Corporate Bonds with Share Options), and Covered Warrants; hereinafter the same shall apply in this Article) whose Issuer is a Reporting Company, and whose total issue value or distribution value is 100 million yen or more, was commenced in an area outside Japan:

(a) the Classes and issue names of the Securities (including the classes of Shares in the case of Share Certificates, and where these are Certificates of Corporate Bonds with Share Options, to that effect); and

(b) the following matters specified in accordance with the category of Securities listed as follows:

1. Share Certificates:

i. the number issued or distributed;

ii. the issue price and amount to be incorporated into the stated capital or the distribution price;

iii. the total amount of the issue value and total amount to be incorporated into the stated capital or the total amount of distribution value; and

iv. the features of the Shares.

2. Share Option Certificates:

i. the number issued or distributed;

ii. the issue price or distribution price;

iii. the total amount of the issue value or the total amount of the distribution value;

iv. the class, content, and number of Shares underlying the share options;

v. the amount to be paid in on the exercise of the share options;

vi. the exercise period for the share options;

vii. the conditions for the exercise of the share options;

viii. where Share Certificates are to be issued through the exercise of the share options, the amount to be incorporated into the stated capital out of the issue price of said Share Certificates; and

ix. matters concerning the transfer of share options.

(3) Certificates of Corporate Bonds with Share Options: (3) Certificates of Corporate Bonds with Share Options:

i. the issue price or distribution price;

ii. the total amount of the issue value or total amount of the distribution value;

iii. the total amount of the face values;

iv. the interest rate;

v. the maturity period;

vi. the class, content, and number of the Shares underlying the share options;

vii. the total number of share options;

viii. the amount to be paid in on the exercise of the share options;

ix. the exercise period of the share options;

x. the conditions for the exercise of the share options;

xi. where Share Certificates are to be issued through the exercise of the share options, the amount to be incorporated into the stated capital out of the issue price of said Share Certificates;

xii. when the entire amount to be paid in on the exercise of the share options in lieu of the redemption of the full amount of Corporate Bonds at the time of exercise of the share options is deemed to have been paid, a statement to that effect; and

xiii. matters concerning the transfer of the share options.

(c) the method of issuance;

(d) the name of the Underwriter or the person implementing the Secondary Distribution;

(e) the area where the Public Offering or Secondary Distribution is to be conducted;

(f) the amount of proceeds for a new issuance of Securities and their use;

(g) the date of the new issuance of Securities or the date of delivery therefor;

(h) where the company seeks to list the Securities on a Financial Instruments Exchange, the name of said Financial Instruments Exchange;

(i) where the Securities are Beneficiary Certificates of Securities in Trust, in addition to matters equivalent to the matters listed in sub-item (a) to sub-item (h) inclusive, the contents of the Entrusted Securities pertaining to said Beneficiary Certificates of Securities in Trust; and

(j) where the Securities are Depository Receipts, in addition to the matters equivalent to the matters listed in sub-item (a) to sub-item (h) inclusive, the contents of Securities pertaining to the rights indicated on said Depository Receipts;

(ii) where a resolution, etc. by the board of directors or a resolution made at a shareholders' meeting has been adopted, or the Authorization of an Administrative Agency has been given for the issuance of Securities whose Issuer is a Reporting Company and which shall be acquired not through a Public Offering, or the issuance of Securities whose Issuer is a Reporting Company and which shall be acquired by a Public Offering made to less than 50 persons in an area outside Japan, for which the total amount of issue value pertaining to said acquisition is 100 million yen or more (if said acquisition is implemented mainly in an area outside Japan, cases where said issuance is implemented):

(a) the matters listed in sub-item (a) to sub-item (c) inclusive and sub-item (f) to sub-item (i) inclusive of the preceding item;

(b) matters equivalent to the matters listed in sub-item (d) and sub-item (e) of the preceding item;

(c) where restrictions concerning the transfer prescribed in Article 1-7 of the Order or other restrictions are imposed on said Securities, the details thereof; and

(d) where the Securities are Share Certificates (excluding Share Certificates that are issued through the capitalization of reserve funds or capitalization by an appropriation of surplus) or Share Option Certificates, in addition to the matters listed in sub-item (a) and sub-item (b), the following matters:

1. the name, address, name of the representative person, amount of stated capital or contribution, and contents of the business of the person who seeks to acquire the Share Certificates or Share Option Certificates (hereinafter referred to as the "Acquirer" in sub-item (d)) (if the person is an individual, the name and address of the person);

2. the investment relationship, business relationship, and other relationships equivalent thereto between the Acquirer and the Reporting Company; and

3. the content of the agreement made between the Acquirer and the Reporting Company on the holding period, and other matters concerning the holding of the Share Certificates or Share Option Certificates.

(ii)-2 where a resolution, etc. by a board of directors or a resolution made at shareholders' meeting has been adopted in regard to a Solicitation of Offers to Acquire (meaning a Solicitation of Offers to Acquire prescribed in Article 2(3) of the Act; hereinafter the same shall apply in this item) Share Option Certificates or Offers to Sell, etc. for which the notification of a Public Offering or a Secondary Distribution pursuant to the provisions of Article 4(1)(i) of the Act (limited to the cases referred to in Article 2-12 of the Order) may be omitted, for which the total amount of the issue value or distribution value is 100 million yen or more:

(a) the issue names of Share Option Certificates;

(b) the matters listed in item (i)(b)2.;

(c) the number of counterparties to the Solicitation of Offers to Acquire or Offers to Sell, etc. (hereinafter referred to as the "Counterparty to the Solicitation" in this item) and the details thereof;

(d) where the Counterparty to the Solicitation is a director, accounting advisor, executive officer, company auditor, or employee of a company which is prescribed as a company affiliated with a Reporting Company in Article 2(2), the relationship between said company and the Reporting Company; and

(e) the content of the agreement between the Counterparty to the Solicitation and the Reporting Company.

(iii) where there has been a Change in the Parent Company of a Reporting Company (meaning that the company which was a Parent Company of said Reporting Company has ceased to be its Parent Company or that a company which was not its Parent Company has become the Parent Company of said Reporting Company) or a Change in the Specified Subsidiary Company of a Reporting Company (meaning that a company which was the Specified Subsidiary Company of said Reporting Company has ceased to be its Subsidiary Company or that a company which was not its Subsidiary Company has become the Specified Subsidiary Company of said Reporting Company):

(a) the name, address, name of the representative person, amount of stated capital or contribution, and contents of the business of the Parent Company or Specified Subsidiary Company that is subject to the change;

(b) where the company subject to the change is the Parent Company, the number of voting rights (excluding voting rights for Shares that carry voting rights which cannot be exercised with regard to all of the matters that may be resolved at a shareholders' meetings, and including voting rights for Shares that are deemed to carry voting rights pursuant to the provisions of Article 879(3) of the Companies Act; hereinafter the same shall apply in sub-item (b) of this item and sub-item (b) of the following item) in the Reporting Company held by its Parent Company before, during, and after said change (where another Subsidiary Company of said Reporting Company's Parent Company holds voting rights in said Reporting Company, the numbers thereof shall be included), and the ratio of said voting rights to the Voting Rights Held by All the Shareholders, etc. of said Reporting Company;

(c) where the company subject to the change is the Specified Subsidiary Company, the number of voting rights (where said Specified Subsidiary Company is a stock company, excluding voting rights for Shares that carry voting rights which cannot be exercised with regard to all of the matters that may be resolved at a shareholders' meetings, and including voting rights for Shares that are deemed to carry voting rights pursuant to the provisions of Article 879(3) of the Companies Act) in said Specified Subsidiary Company held by the Reporting Company before, during, and after said change (where another Subsidiary Company of said Reporting Company holds voting rights in said Specified Subsidiary Company, the number thereof shall be included), and the ratio of said voting rights to the Voting Rights Held by All of the Shareholders, etc. of said Specified Subsidiary Company; and

(d) the grounds for and date of the change.

(iv) where there has been a Change in the Major Shareholders (meaning Major Shareholders as prescribed in Article 163(1) of the Act; hereinafter the same shall apply in this item) of a Reporting Company (meaning that a person who was a Major Shareholder of said Reporting Company has ceased to be a Major Shareholder or that a person who was not a Major Shareholder has become a Major Shareholder of said Reporting Company):

(a) the names of the Major Shareholders subject to the change;

(b) the number of voting rights held by the Major Shareholders before, during, and after the change and the ratio of their voting rights to the Voting Rights Held by All the Shareholders, etc.; and

(c) the date of the change.

(v) where a Serious Disaster related to a Reporting Company (meaning a disaster in which the book value of the assets of the Reporting Company that have been damaged by said 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 (where there remains any number after the deduction, said remaining number shall be omitted); hereinafter the same shall apply in this Article, except in item (xvii)) as of the last day of the most recent business year of the Reporting Company) has occurred and then ceased, and where the damage by said Serious Disaster is found to have material influence on the business of the Reporting Company:

(a) the date on which the Serious Disaster occurred;

(b) the location where the Serious Disaster occurred;

(c) the type and book value of the assets that were damaged in the Serious Disaster, and the amount of the insurance payment received for the damages; and

(d) the influence of the damages on the business of the Reporting Company due to the Serious Disaster.

(vi) where a suit has been filed against a Reporting Company and the amount of damages claimed in said suit is an amount equivalent to 15 percent or more of the amount of net assets as of the last day of the most recent business year of said Reporting Company, or where a suit filed against a Reporting Company has reached a settlement and the amount to be paid for the damages according to said settlement is an amount equivalent to three percent or more of the Amount of Net Assets as of the last day of the most recent business year of the Reporting Company:

(a) the date on which the suit was filed;

(b) the name, address, and name of the representative person of the person who filed the suit (where the person is an individual, the name and address of the person);

(c) the content of the suit and the amount of damages claimed; and

(d) where the suit has reached a settlement, the following matters:

1. the date on which the settlement of the suit was reached; and

2. the content of the settlement of the suit and the amount to be paid in damages.

(vi)-2 where the organ that is responsible for making decisions regarding the excecution of a Reporting Company's business affairs has decided that a share exchange will be implemented in which the Reporting Company will become the Wholly Owning Parent Company in Share Exchange (meaning a Wholly Owning Parent Company in a Share Exchange as prescribed in Article 767 of the Companies Act; hereinafter the same shall apply in this item and item (xiv)-2) (limited to where the amount of assets of the company that will become the Wholly Owned Subsidiary Company in the Share Exchange (meaning a Wholly Owned Subsidiary Company in a Share Exchange as prescribed in Article 768(1)(i) of that Act; the same shall apply hereinafter) through the share exchange as of the last day of the most recent business year is equivalent to ten percent or more of the Amount of Net Assets of the Reporting Company as of the last day of the most recent business year, or where the net sales in the most recent business year of the company that will become the Wholly Owned Subsidiary Company in the Share Exchange is equivalent to three percent or more of the net sales in the most recent business year of said Reporting Company) or a share exchange in which the Reporting Company will become the Wholly Owned Subsidiary Company in Share Exchange:

(a) the following matters concerning the other company that will be a party to the share exchange:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business;

2. the net sales, operating income, ordinary income, and net income for each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders (meaning the five largest shareholders in order of proportion of the number of Shares held by each shareholder to the total number of issued Shares; the same shall apply hereinafter) and the ratio of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified in the articles of incorporation, such members)); and

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

(b) the purpose of the share exchange;

(c) the means of share exchange and the number of Shares and the contents of any other property of the company that will become the Wholly Owning Parent Company in the Share Exchange that is to be allotted for each one Share of the company that will become the Wholly Owned Subsidiary Company in the Share Exchange (hereinafter referred to as the "Contents of the Allotment in the Share Exchange" in this item and item (xiv)-2); and other contents of the share exchange agreement;

(d) the grounds for calculation of the Contents of the Allotment in the Share Exchange (when a person other than the Reporting Company or the other company that will be a party to the share exchange has calculated the Contents of the Allotment in the Share Exchange and the Reporting Company has decided on the Contents of the Allotment in the Share Exchange based on such calculation, the name of the person who calculated the Contents of the Allotment in the Share Exchange shall be included);

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of the business of the company that will become the Wholly Owning Parent Company in Share Exchange after the share exchange; and

(f) where the Contents of the Allotment in the Share Exchange are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or the equity of the Wholly Owning Parent Company in Share Exchange: the matters listed in sub-item (a) concerning the Issuer of the Securities.

(vi)-3 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that a share transfer will be implemented:

(a) where, in the share transfer, there is another company that will become a Wholly Owned Subsidiary Company in Share Transfer in addition to the Reporting Company, the following matters concerning said other company that will become the other Wholly Owned Subsidiary Company in the Share Transfer:

1. the trade name, location of the head office, name of the representative person, amount of stated capital, Amount of Net Assets, amount of total assets and contents of business;

2. the net sales, operating income, ordinary income, and net income for each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares; and

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

(b) the purpose of the share transfer;

(c) the means of share transfer and the number of Shares and the contents of any other property of the company that will become the Wholly Owning Parent Company Incorporated through the Share Transfer that is to be allotted for each one Share of the company that will become a Wholly Owned Subsidiary Company in the Share Transfer, (hereinafter referred to as the "Contents of the Allotment in the Share Transfer" in this item and item (xiv)-3); and other contents of the share transfer plan;

(d) the grounds for calculation of the Contents of the Allotment in the Share Transfer (when a person other than the Reporting Company or the other company that will become the other Wholly Owned Subsidiary Company in the Share Transfer has calculated the Contents of the Allotment in the Share Transfer, and the Reporting Company has decided on the Contents of the Allotment in the Share Transfer based on such calculation, the name of the person who calculated the Contents of the Allotment in the Share Transfer shall be included); and

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Wholly Owning Parent Company Incorporated through the Share Transfer after the share transfer.

(vii) where the organ that is responsible for making decisions regarding the execution of the Reporting Company's business affairs has decided that an absorption-type company split will be implemented in which the amount of the Reporting Company's assets is expected to decrease or increase by ten percent or more of the Amount of its Net Assets as of the last day of the most recent business year, or that an absorption-type company split will be implemented in which the net sales of the Reporting Company are expected to decrease or increase by three percent or more of its net sales in the most recent business year:

(a) the following matters concerning the other company that will be a party to the absorption-type company split:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified in the articles of incorporation, such members)); and

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

(b) the purpose of the absorption-type company split;

(c) the method of the absorption-type company split; the number of Shares, and the contents of any other property of company that will become the Succeeding Company in the Absorption-type Company Split (meaning a Succeeding Company in an Absorption-type Company Split as prescribed in Article 757 of the Companies Act; hereinafter the same shall apply in this item and item (xv)), that will be allotted to the company that will be the Splitting Company in the Absorption-type Company Split (meaning a Splitting Company in an Absorption-type Company Split as prescribed in Article 758(i) of that Act), (hereinafter referred to as the "Contents of the Allotment in the Absorption-type Company Split" in this item and item (xv)); and other contents of the absorption-type company split agreement;

(d) the grounds for calculation of the Contents of the Allotment in the Absorption-type Company Split (when a person other than the Reporting Company or the other company that will be a party to the absorption-type company split has calculated the Contents of the Allotment in the Absorption-type Company Split, and the Reporting Company has decided on the Contents of the Allotment in the Absorption-type Company Split based on such calculation, the name of the person who calculated the Contents of the Allotment in the Absorption-type Company Split shall be included);

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business of the company that will become the Succeeding Company in the Absorption-type Company Split after the absorption-type company split; and

(f) where the Contents of the Allotment in the Absorption-type Company Split are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or the equity of the Succeeding Company in the Absorption-type Company Split: the matters listed in sub-item (a) concerning the Issuer of the Securities.

(vii)-2 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that an incorporation-type company split will be implemented in which the amount of the Reporting Company's assets is expected to decrease by ten percent or more of the Amount of its Net Assets as of the last day of the most recent business year, or that an incorporation-type company split will be implemented in which the Reporting Company's net sales are expected to decrease by three percent or more of its net sales in the most recent business year:

(a) where, in the incorporation-type company split, there is another company that will become a Splitting Company in the Incorporation-type Company Split (meaning a Splitting Company in an Incorporation-type Company Split as prescribed in Article 763(v) of the Companies Act; hereinafter the same shall apply in this item and item (xv)-2) in addition to the Reporting Company, the following matters concerning said other company that will become a Splitting Company in the Incorporation-type Company Split:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified in the articles of incorporation, such members)); and

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

(b) the purpose of the incorporation-type company split;

(c) the method of the incorporation-type company split, the number of Shares, and the contents of any other property of the company that will become the Company Incorporated through the Incorporation-type Company Split (meaning a Company Incorporated through an Incorporation-type Company Split as prescribed in Article 763 of the Companies Act; hereinafter the same shall apply in this item and item (xv)-2), that are allotted to the company that will be the Splitting Company in the Incorporation-type Company Split (hereinafter referred to as the "Contents of the Allotment in the Incorporation-type Company Split" in this item and item (xv)-2); and other contents of the incorporation-type company split plan;

(d) the grounds for the calculation of the Contents of the Allotment in the Incorporation-type Company Split (when a person other than the Reporting Company or the other company that will be a Splitting Company in the Incorporation-type Company Split has calculated the Contents of the Allotment in the Incorporation-type Company Split and the Reporting Company has decided on the Content of the Allotment in the Incorporation-type Company Split based on such calculation, the name of the person who calculated the Content of the Allotment in the Incorporation-type Company Split shall be included); and

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Incorporated through Incorporation-type Company Split after the incorporation-type company split.

(vii)-3 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that an absorption-type merger will be implemented in which the amount of the Reporting Company's assets is expected to increase by ten percent or more of the Amount of its Net Assets as of the last day of the most recent business year, that an absorption-type merger will be implemented in which the Reporting Company's net sales are expected to increase by three percent or more of its net sales in the most recent business year, or that an absorption-type merger will be implemented in which the Reporting Company will be absorbed:

(a) the following matters concerning the other company that will be a party to the Absorption-type Merger:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business (where the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of business);

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified in the articles of incorporation, such members), and where the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name of the board members); and

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

(b) the purpose of the absorption-type merger;

(c) the method of the absorption-type merger and the number of Shares and the contents of any other property of the company that will become the Company Surviving the Absorption-type Merger (meaning the Company Surviving an Absorption-type Merger as prescribed in Article 749(1) of the Companies Act; hereinafter the same shall apply in this item and item (xv)-3), that is to be allotted for each one Share or for the equity of the company that will be the Company Absorbed in the Absorption-type Merger (meaning a Company Absorbed in an Absorption-type Merger as prescribed in Article 749(1)(i) of that Act), (hereinafter referred to as the "Contents of the Allotment in the Absorption-type Merger" in this item and item (xv)-3); and other contents of the absorption-type merger agreement (in cases of a Medical Care Corporation, the contents of the articles of incorporation or articles of endowment of the Medical Care Corporation that will survive the merger, and in cases of an Incorporated Educational Institution, etc., the contents of the articles of endowment of the Incorporated Educational Institution, etc. that will survive the merger);

(d) the grounds for the calculation of the Contents of the Allotment in the Absorption-type Merger (when a person other than the Reporting Company or the other company that will be a party to the absorption-type merger has calculated the Contents of the Allotment in the Absorption-type Merger, and the Reporting Company has decided on the Contents of the Allotment in the Absorption-type Merger based on such calculation, the name of the person who calculated the Contents of the Allotment in the Absorption-type Merger shall be included);

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Surviving the Absorption-type Merger after the absorption-type merger (for a Medical Care Corporation, the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of the business of the Medical Care Corporation that will survive the merger; the same shall apply for an Incorporated Educational Institution, etc.); and

(f) where the Contents of the Allotment in the Absorption-type Merger are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or equity of the Company Surviving the Absorption-type Merger: the matters listed in sub-item (a) concerning the Issuer of the Securities.

(vii)-4 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that a consolidation-type merger will be implemented:

(a) the following matters concerning the company in the Consolidation-type Merger that will become the Company Consolidated through the Consolidation-type Merger (meaning a Company Consolidated through a Consolidation-type Merger as prescribed in Article 753(1)(i) of the Companies Act; hereinafter the same shall apply in this item and item (xv)-4) other than the Reporting Company (including a Medical Care Corporation and an Incorporated Educational Institution, etc. that will be consolidated by the merger; hereinafter the same shall apply in this item):

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business (where the company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and content of business);

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members), and where the other company is a Medical Care Corporation or an Incorporated Educational Institution, etc., the name of the board members); and

4. the capital relationship, personal relationship, and business relationship with the Reporting Company.

(b) the purpose of the consolidation-type merger;

(c) the method of the consolidation-type merger and the number of Shares and the contents of any other property of the company that will become the Company Incorporated through the Consolidation-type Merger (meaning a Company Incorporated through a Consolidation-type Merger as prescribed in Article 753(1) of the Companies Act; hereinafter the same shall apply in this item and item (xv)-4), that is to be allotted for each one Share or for the equity of a company that will become the Company Consolidated through the Consolidation-type Merger, (hereinafter referred to as the "Contents of the Allotment in the Consolidation-type Merger" in this item and item (xv)-4); and other contents of the consolidation-type merger agreement (for a Medical Care Corporation, the contents of the articles of incorporation or articles of endowment of the Medical Care Corporation that is to be incorporated through the consolidation-type merger, and in cases of an Incorporated Educational Institution, etc., the contents of the articles of endowment of the Incorporated Educational Institution, etc. that is to be incorporated through said consolidation-type merger);

(d) the grounds for the calculation of the Contents of the Allotment in the Consolidation-type Merger (when a person other than a Reporting Company or a company other than the Reporting Company that will be a Company Consolidated through the Consolidation-type Merger has calculated the Contents of the Allotment in the Consolidation-type Merger, and the Reporting Company has decided on the Contents of the Allotment in the Consolidation-type Merger based on such calculation, the name of the person who calculated the Contents of the Allotment in the Consolidation-type Merger shall be included); and

(e) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Incorporated through Consolidation-type Merger after the consolidation-type merger (for a Medical Care Corporation, the name, location of the principal office, name of the president, Amount of Net Assets, amount of total assets, and contents of the business of the Medical Care Corporation that will be incorporated through the Consolidation-type Merger; the same shall apply for an Incorporated Educational Institution, etc.).

(viii) where the organ that is responsible for making decisions regarding the execution of a Reporting Company's business affairs has decided that a transfer or acceptance of business will be implemented in which the amount of the Reporting Company's assets is expected to decrease or increase by 30 percent or more of the Amount of its Net Assets as of the last day of the most recent business year, or that a transfer or acceptance of business will be implemented in which the Reporting Company's net sales are expected to decrease or increase by ten percent or more of its net sales in the most recent business year:

(a) the name, address, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the transferee of said business (where this is an individual, the name, address, and contents of the business thereof);

(b) the purpose of the transfer or acceptance of business; and

(c) the contents of the agreement on the transfer or acceptance of business.

(ix) where there has been a Change in the representative director of a Reporting Company (including the officer who is to represent a cooperative financial institution as prescribed in Article 2(1) of the Act on Preferred Equity Investment, the representative executive officer of a company with committees, and the president of a Medical Care Corporation or an Incorporated Educational Institution, etc.; hereinafter the same shall apply in this item) (meaning that the person who was the representative director of the Reporting Company has ceased to be the representative director, or that a person who was not the representative director has become the representative director; hereinafter the same shall apply in this item) (excluding where such a change has occurred after the end of the annual shareholders' meeting (including an ordinary equity investors meeting as prescribed in Article 2(6) of the Act on Preferred Equity Investment, an annual general meeting as prescribed in Article 48-3(2) of the Medical Care Act, and the report pursuant to the provisions of Article 49-3(2) of said Act) and by the time of submission of the Annual Securities Report, and the contents thereof is stated in the Annual Securities Report):

(a) the name, job title, and date of birth of the representative director subject to the change;

(b) the date of the change;

(c) the number of Shares held by the representative director as of the day of the change; and

(d) a brief biographical outline of major points in the career of the person who is to be the new representative director.

(ix)-2 in a Reporting Company, where the organ that is responsible for making decisions regarding the execution of its business affairs decides that any Changes will be made in the Certified Public Accountant, etc. for Audits (with regard to the Reporting Company's Statements on Finance and Accounting (meaning the statements on finance and accounting prescribed in Article 193-2(1) of the Act; hereinafter the same shall apply in this item), meaning a certified public accountant (including a foreign certified public accountant as prescribed in Article 16-2(5) of the Certified Public Accountants Act (Act No. 103 of 1948); hereinafter the same shall apply in this item) or an auditing firm (hereinafter collectively referred to as a "Certified Public Accountant, etc. for the Auditing of Financial Documents" in this item), who provides audit certification pursuant to the provisions of Article 193-2(1) of the Act, and with regard to the Reporting Company's Internal Control Reports (meaning an Internal Control Report as prescribed in Article 24-4-4(1) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same shall apply in this item); the same shall apply hereinafter), meaning a certified public accountant or auditing firm that provides audit certification pursuant to the provisions of Article 193-2(2) of the Act (hereinafter collectively referred to as a "Certified Public Accountant, etc. for the Auditing of Internal Control Reports" in this item); hereinafter the same shall apply in this item) (meaning that the person who was the Certified Public Accountant, etc. for the Auditing of Financial Documents will cease to be the Certified Public Accountant, etc. for the Auditing of Financial Documents, or that a person who was not the Certified Public Accountant, etc. for the Auditing of Financial Documents will become the Certified Public Accountant, etc. for the Auditing of Financial Documents, or that the person who was the Certified Public Accountant, etc. for the Auditing of Internal Control Reports will cease to be the Certified Public Accountant, etc. for the Auditing of Internal Control Reports, or that a person who was not the Certified Public Accountant, etc. for the Auditing of Internal Control Reports will become the Certified Public Accountant, etc. for the Auditing of Internal Control Reports, and where said Reporting Company has come to submit an Internal Control Report for the first time pursuant to Article 24-4-4(1) or (2) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act), excluding a person who is the Certified Public Accountant, etc. for the Auditing of Financial Documents and who concurrently acts as the Certified Public Accountant, etc. for the Auditing of Internal Control Reports; hereinafter the same shall apply in this item); or where there has been a Change in the Certified Public Accountant, etc. for Audits (excluding where an Extraordinary Report has been submitted with regard to the fact that the organ that is responsible for making decisions on the administration of the Reporting Company's business affairs decided that said Change would be made):

(a) the name of the Certified Public Accountant, etc. for Audits who is subject to the Change (hereinafter referred to as the "Certified Public Accountant, etc. for Audits Who is Subject to the Change" in this item);

(b) the date of the Change;

(c) the following matters, where the person who was the Certified Public Accountant, etc. for the Auditing of Financial Documents ceases to be the Certified Public Accountant, etc. for the Auditing of Financial Documents, or where the person who was the Certified Public Accountant, etc. for Auditing of Internal Control Reports ceases to be the Certified Public Accountant, etc. for the Auditing of Internal Control Reports:

1. the most recent date on which the Certified Public Accountant, etc. for the Auditing of Financial Documents who is subject to the Change was the Certified Public Accountant, etc. for the Auditing of Financial Documents, or the most recent date on which the Certified Public Accountant, etc. for the Auditing of Internal Control Reports who is subject to the Change was the Certified Public Accountant, etc. for the Auditing of Internal Control Reports;

2. where the following matters have been stated in an Audit Report, etc. (meaning an audit report, interim audit report, or quarterly review report as set forth in Article 3(1) of the Cabinet Office Ordinance on Audit Certification of Financial Statements, etc. (Ordinance of the Ministry of Finance No. 12 of 1957; hereinafter referred to as "Ordinance on Audit Certification" in this item), that is related to the Statements on Finance and Accounting submitted by the Reporting Company within three years before the date of the Change) that was prepared by the Certified Public Accountant, etc. for the Auditing of Financial Documents who is subject to the Change, a statement to that effect and the contents thereof:

i. a qualified opinion with an exceptive item as prescribed in Article 4(4)(ii) of the Ordinance on Audit Certification, or an adverse opinion as prescribed in item (iii) of that paragraph;

ii. a qualified opinion with an exceptive item as prescribed in Article 4(8)(ii) of the Ordinance on Audit Certification, or an opinion that the Interim Financial Statements, etc. do not present useful information as referred to in item (iii) of that paragraph;

iii. a qualified conclusion with an exceptive item as prescribed in Article 4(12)(ii) of the Ordinance on Audit Certification, or a negative conclusion as prescribed in item (iii) of that paragraph; and

iv. a statement to the effect that an opinion or a conclusion will not be expressed, and the reason therefor as referred to in Article 4(14) of the Ordinance on Audit Certification.

3. where the following matters have been stated in an Internal Control Audit Report (meaning an internal control audit report as prescribed in Article 1(2) of the Cabinet Office Ordinance on the System for Ensuring the Adequacy of Documents on Financial Calculations and of Other Information (Cabinet Office Ordinance No. 62 of 2007; hereinafter referred to as the "Ordinance on Internal Control" in this item), that are related to an Internal Control Audit Report submitted by the Reporting Company within three years before the date of the Change) that was prepared by the Certified Public Accountant, etc. for the Auditing of Internal Control Reports who is subject to the Change, a statement to that effect and the contents thereof:

i. a qualified opinion with an exceptive item as prescribed in Article 6(4)(ii) of the Ordinance on Internal Control, or an adverse opinion as prescribed in item (iii) of that paragraph; and

ii. a statement to the effect that an opinion will not be expressed, and the reason therefor as referred to in Article 6(6) of the Ordinance on Internal Control.

4. the decision for the Change or the grounds and the particulars that led to the Change;

5. the opinion of the Certified Public Accountant, etc. for Audits Who is Subject to the Change, in relation to the matters specified in the items of Article 4(1) of the Ordinance on Audit Certification or to the matters listed in the items of Article 6(1) of the Ordinance on Internal Control with regard to the grounds and particulars set forth in 4. above; and

6. where the Certified Public Accountant, etc. for Audits Who is Subject to the Change does not express the opinion set forth in 5. above, a statement to that effect and the reason therefor (including the contents of the measures that the Reporting Company took with regard to the Certified Public Accountant, etc. for Audits Who is Subject to the Change in order to request the expression of his/her opinion).

(x) where a petition for the commencement of rehabilitation proceedings pursuant to the provisions of the Civil Rehabilitation Act (Act No. 225 of 1999), a petition for the commencement of reorganization proceedings pursuant to the provisions of the Corporate Reorganization Act (Act No. 154 of 2002), a petition for the commencement of bankruptcy proceedings pursuant to the provisions of the Bankruptcy Act (Act No. 75 of 2004), or a fact equivalent thereto (hereinafter collectively referred to as a "Petition for the Commencement of Bankruptcy Proceedings, etc." in this item, the following item, item (xvii), and item (xviii)) has been filed:

(a) the name, address, and name of the representative person of the person who filed the Petition for the Commencement of Bankruptcy Proceedings, etc. (where the person is an individual, the name and address of the person; excluding where the person who filed the Petition for the Commencement of Bankruptcy Proceedings, etc. is the relevant Reporting Company);

(b) the date on which the Petition for the Commencement of Bankruptcy Proceedings, etc. was filed;

(c) the particulars that led to the filing of the Petition for the Commencement of Bankruptcy Proceedings, etc.; and

(d) the contents of the Petition for the Commencement of Bankruptcy Proceedings, etc.;

(xi) where the dishonor of a negotiable instrument or check, the filing of a Petition for the Commencement of Bankruptcy Proceedings, etc., or any other facts equivalent thereto have occurred with regard to a person whose obligations are borne by the Reporting Company or a person who has received a guarantee of his/her obligations from the Reporting Company (hereinafter collectively referred to as an "Obligor, etc." in this item), and the collection of accounts receivable, loaned money, or any other claims held against said Obligor, etc., the amount of which is equivalent to three percent or more of the Amount of Net Assets of the Reporting Company as of the last day of its most recent business year, is likely to become impossible or to be delayed:

(a) the name, address, name of the representative person, and amount of stated capital or contributions of the Obligor, etc. (where the Obligor, etc. is an individual, his/her name and address);

(b) the facts that occurred regarding the Obligor, etc. and the date on which those facts occurred;

(c) the type and amount of claims held against the Obligor, etc., and the contents and amount of the guarantee on his/her obligations; and

(d) the influence of the facts on the business of the Reporting Company.

(xii) where an Event (meaning an event that is equivalent to a post-balance sheet event as prescribed in Article 8-4 of the Ordinance on Financial Statements, etc. and in which the amount of influence on profits and losses is equivalent to three percent or more of the Reporting Company's Amount of Net Assets as of the last day of the most recent business year or equivalent to 20 percent or more of the average amount of its net income for the period over the most recent five business years) has occurred which may have a serious effect on the financial position and operating results of the Reporting Company:

(a) the date on which the Event occurred;

(b) the details of the Event; and

(c) the amount of influence that the Event may have on profits and losses.

(xiii) where a Serious Disaster related to a Consolidated Subsidiary Company (meaning a disaster in which the book value of the Consolidated Subsidiary Company's assets that were damaged in said disaster is an amount equivalent to three percent or more of the Amount of Net Assets in the Consolidated Financial Statements (hereinafter referred to as the "Amount of Consolidated Net Assets" in this Article) as of the last day of the most recent Consolidated Fiscal Year for the Consolidated Companies that have the Reporting Company as their Company Submitting Consolidated Financial Statements (hereinafter referred to as the "Relevant Consolidated Companies" in this Article)) has occurred and then ceased, and where it is found that the damages caused by said Serious Disaster have a significant effect on the business of the Relevant Consolidated Companies:

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

(b) the date on which the Serious Disaster occurred;

(c) the location where the Serious Disaster occurred;

(d) the type and book value of the assets that were damaged in the Serious Disaster, and the amount of the insurance payment received for the damages; and

(e) the influence of the damage on the business of the Relevant Consolidated Companies due to the Serious Disaster.

(xiv) where a suit has been filed against a Consolidated Subsidiary Company and the amount of claimed damages in the suit is an amount equivalent to 15 percent or more of the Amount of Consolidated Net Assets as of the last day of the Relevant Consolidated Companies' most recent Consolidated Fiscal Year, or cases where the suit filed against a Consolidated Subsidiary Company has reached a settlement and the amount to be paid for the damages according to said settlement is an amount equivalent to three percent or more of the Amount of Consolidated Net Assets as of the last day of the Relevant Consolidated Companies' most recent Consolidated Fiscal Year:

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

(b) the date on which the suit was filed;

(c) the name, address, and name of the representative person of the person who filed the suit (where the person is an individual, the name and address of the person);

(d) the content of the suit and the amount of damages claimed; and

(e) where the suit has reached a settlement, the following matters:

1. the date on which the settlement of the suit was reached; and

2. the details of the settlement of the suit and the amount to be paid in damages.

(xiv)-2 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that a share exchange involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that a share exchange involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) the following matters concerning the other company that will be a party to the share exchange:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personal relationship, and business relationship with said Consolidated Subsidiary Company.

(c) the purpose of the share exchange;

(d) the means of share exchange, the Contents of the Allotment in the Share Exchange, and other contents of the share exchange agreement;

(e) the grounds for calculation of the Contents of the Allotment in the Share Exchange (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the share exchange has calculated the Contents of the Allotment in the Share Exchange, and the Reporting Company, the Consolidated Subsidiary Company, or the other company in the share exchange has decided on the Contents of the Allotment in the Share Exchange based on such calculation, the name of the person who calculated the Contents of the Allotment in the Share Exchange shall be included);

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Wholly Owning Parent Company in Share Exchange after the share exchange; and

(g) where the Contents of the Allotment in the Share Exchange are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or equity of the Wholly Owning Parent Company in the Share Exchange (excluding Securities whose Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

(xiv)-3 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that a share transfer involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that a share transfer involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) where there is another company that will become a Wholly Owned Subsidiary Company in the share transfer in addition to the Consolidated Subsidiary Company, the following matters concerning the other company that will become the other Wholly Owned Subsidiary Company in the Share Transfer:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares; and

4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the share transfer;

(d) the method of the share transfer, Contents of the Allotment in the Share Transfer, and other contents of the share transfer agreement;

(e) the grounds for calculation of the Contents of the Allotment in the Share Transfer (when a person other than a Reporting Company, the Consolidated Subsidiary Company, or the company that will become another Wholly Owned Subsidiary Company in the Share Transfer has calculated the Contents of the Allotment in the Share Transfer, and the Reporting Company, the Consolidated Subsidiary Company, or the company that will become the other Wholly Owned Subsidiary Company in the Share Transfer has decided on the Contents of the Allotment in the Share Transfer based on such calculation, the name of the person who calculated the Contents of the Allotment in the Share Transfer shall be included); and

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Wholly Owning Parent Company in the Share Transfer after the share transfer.

(xv) where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that an absorption-type company split involving the Consolidated Subsidiary Company will be implemented, in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that an absorption-type company split involving the Consolidated Subsidiary Company will be implemented, in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) the following matters concerning the other company that will be a party to the absorption-type company split:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued Shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the absorption-type company split;

(d) the method of the absorption-type company split, Contents of the Allotment in the Absorption-type Company Split, and other contents of the absorption-type company split agreement;

(e) the grounds for calculation of the Contents of the Allotment in the Absorption-type Company Split (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the absorption-type company split has calculated the Contents of the Allotment in the Absorption-type Company Split, and the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the absorption-type company split has decided on the Contents of the Allotment in the Absorption-type Company Split based on such calculation, the name of the person who calculated the Contents of the Allotment in the Absorption-type Company Split shall be included);

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and content of business of the company that will become the Succeeding Company in the Absorption-type Company Split after the absorption-type company split; and

(g) where the Contents of the Allotment in the Absorption-type Company Split are related to Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options of the Succeeding Company in the Absorption-type Company Split, or Securities other than equity (excluding Securities whose Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

(xv)-2 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that an incorporation-type company split involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that an incorporation-type company split involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) where there is another company that will be a Splitting Company in the Incorporation-type Company Split in addition to the Consolidated Subsidiary Company, the following matters concerning the company will be the other Splitting Company in the Incorporation-type Company Split:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the incorporation-type company split;

(d) the method of the incorporation-type company split, the Contents of the Allotment in the Incorporation-type Company Split, and other contents of the incorporation-type company split agreement;

(e) the grounds for the calculation of the Contents of the Allotment in the Incorporation-type Company Split (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the company that will be the other Splitting Company in the Incorporation-type Company Split has calculated the Contents of the Allotment in the Incorporation-type Company Split, and the Reporting Company, the Consolidated Subsidiary Company, or the company that will be the other Splitting Company in the Incorporation-type Company Split has decided on the Contents of the Allotment in the Incorporation-type Company Split based on such calculation, the name of the person who calculated the Contents of the Allotment in the Incorporation-type Company Split shall be included);

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Incorporated through the Incorporation-type Company Split after the incorporation-type company split.

(xv)-3 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that an absorption-type merger involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that an absorption-type merger involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

(a) the trade name, location of head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) the following matters concerning the other company that will be a party to the absorption-type merger:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the absorption-type merger;

(d) the method of the absorption-type merger, the Contents of the Allotment in the Absorption-type Merger, and other contents of the absorption-type merger agreement;

(e) the grounds for the calculation of the Contents of the Allotment in the Absorption-type Merger (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the absorption-type merger has calculated the Contents of the Allotment in the Absorption-type Merger, and the Reporting Company, the Consolidated Subsidiary Company, or the other company that will be a party to the absorption-type merger has decided on the Contents of the Allotment in the Absorption-type Merger based on such calculation, the name of the person who calculated the Contents of the Allotment in the Absorption-type Merger shall be included);

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Surviving the Absorption-type Merger after the absorption-type merger; and

(g) where the Contents of the Allotment in the Absorption-type Merger are related to Securities other than Shares, Corporate Bonds, share options, Certificates of Corporate Bonds with Share Options, or equity of the Company Surviving Absorption-type Merger (excluding Securities whose Issuer is the Reporting Company): the matters listed in sub-item (b) concerning the Issuer of the Securities.

(xv)-4 where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that a consolidation-type merger involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that a consolidation-type merger involving the Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of the net sales of the Relevant Consolidated Companies in the most recent Consolidated Fiscal Year:

(a) the trade name, location of the head office, and name of the representative person of the Consolidated Subsidiary Company;

(b) the following matters concerning the company which will become the Company Consolidated through Consolidation-type Merger, other than the Consolidated Subsidiary Company in the consolidation-type merger:

1. the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets and contents of business;

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

3. the names of the Largest Shareholders and the proportion of the number of Shares held by the Largest Shareholders to the total number of issued shares (where the other company is a limited liability company, the names of its members (where the members that execute the business affairs of the company are specified by the articles of incorporation, such members)); and

4. the capital relationship, personal relationship, and business relationship with the Consolidated Subsidiary Company.

(c) the purpose of the consolidation-type merger;

(d) the method of the consolidation-type merger, the Contents of the Allotment in the Consolidation-type Merger, and other contents of the consolidation-type merger agreement;

(e) the grounds for the calculation of the Contents of the Allotment in the Consolidation-type Merger (when a person other than the Reporting Company, the Consolidated Subsidiary Company, or a company that is other than the Consolidated Subsidiary Company but that will also be a Company Consolidated through the Consolidation-type Merger, has calculated the Contents of the Allotment in the Consolidation-type Merger, and the Reporting Company, the Consolidated Subsidiary Company, or the company that that is other than the Consolidated Subsidiary Company but that will also be a Company Consolidated through the Consolidation-type Merger, has decided on the Contents of the Allotment in the Consolidation-type Merger based on such calculation, the name of the person who calculated the Contents of the Allotment in the Consolidation-type Merger shall be included); and

(f) the trade name, location of the head office, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of the business of the company that will become the Company Incorporated through the Consolidation-type Merger after the consolidation-type merger.

(xvi) where the organ that is responsible for making decisions regarding the execution of a Reporting Company's or a Consolidated Subsidiary Company's business affairs has decided that a transfer of business or acceptance of the transfer of business involving the Consolidated Subsidiary Company will be implemented in which the amount of the Relevant Consolidated Companies' assets is expected to decrease or increase by 30 percent or more of the Amount of their Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year, or that a transfer or acceptance of business involving a Consolidated Subsidiary Company will be implemented in which the Relevant Consolidated Companies' net sales are expected to decrease or increase by ten percent or more of their net sales in the most recent Consolidated Fiscal Year:

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

(b) the name, address, name of the representative person, amount of stated capital or contributions, Amount of Net Assets, amount of total assets, and contents of business of the transferee (where this is an individual, the name, address, and contents of the business thereof);

(c) the purpose of the transfer or acceptance of business; and

(d) the contents of the agreement on the transfer or acceptance of business;

(xvii) where a Petition for the Commencement of Bankruptcy Proceedings, etc. pertaining to a Consolidated Subsidiary Company (limited to a Consolidated Subsidiary Company whose Amount of Net Assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets, where the total amount of assets is not less than the total amount of liabilities) or whose Amount of Insolvency (meaning the amount obtained by deducting the total amount of assets from the total amount of liabilities, where the total amount of liabilities exceeds the total amount of assets) as of the last day of its most recent business year is an amount equivalent to three percent or more of the Relevant Consolidated Companies' Amount of Consolidated Net Assets as of the last day of their most recent Consolidated Fiscal Year) has been filed:

(a) the name, address, and name of the representative person of the Consolidated Subsidiary Company;

(b) the name, address, and name of the representative person of the person who filed the Petition for the Commencement of Bankruptcy Proceedings, etc. (where the person is an individual, the name and address of the person, and excluding where the person who filed the Petition for the Commencement of Bankruptcy Proceedings, etc. is the Consolidated Subsidiary Company);

(c) the date on which the Petition for the Commencement of Bankruptcy Proceedings, etc. was filed;

(d) the particulars that led to the filing of the Petition for the Commencement of Bankruptcy Proceedings, etc.; and

(e) the contents of the Petition for the Commencement of Bankruptcy Proceedings, etc..

(xviii) where the dishonor of a negotiable instrument or check, the filing of a Petition for the Commencement of Bankruptcy Proceedings, etc. or any other facts equivalent thereto have occurred with regard to a person whose obligations are borne by the Consolidated Subsidiary Company or a person who has received a guarantee of his/her obligations from the Consolidated Subsidiary Company (hereinafter collectively referred to as an "Obligor, etc." in this item), and the collection of accounts receivable, loaned money, or any other claims held against said Obligor, etc. the amount of which is equivalent to three percent or more of the Amount of Consolidated Net Assets of said Consolidated Subsidiary Company as of the last day of the Relevant Consolidated Companies' most recent Consolidated Fiscal Year, is likely to become impossible or delayed:

(a) the name, address, name of the representative person of the Consolidated Subsidiary Company;

(b) the name, address, name of the representative person, and amount of stated capital or contributions of the Obligor, etc. (where the Obligor, etc. is an individual, his/her name and address);

(c) the facts that occurred regarding the Obligor, etc. and the date on which those facts occurred;

(d) the type and amount of claims held against the Obligor, etc., and the contents and amount of the guarantee on his/her obligations; and

(e) the influence that the facts have on the business of the Relevant Consolidated Companies.

(xix) where an Event (meaning an event that is equivalent to a post-balance sheet event as prescribed in Article 14-2 of the Ordinance on Consolidated Financial Statements and whose amount of influence on profits and losses is equivalent to three percent or more of the Relevant Consolidated Companies' Amount of Consolidated Net Assets as of the last day of the most recent Consolidated Fiscal Year and is equivalent to 20 percent or more of the average amount of the net income on its Consolidated Financial Statements for the five most recent Consolidated Fiscal Years) has occurred that may have a serious effect on the financial position and operating results of the Relevant Consolidated Companies:

(a) the date on which the Event occurred;

(b) the details of the Event; and

(c) the amount of influence that the Event may have on consolidated profits and losses.

(3) Where Shares have been issued by a Reporting Company in regard to which it is prescribed in said Reporting Company's articles of incorporation that dividends of surplus are to be determined based on the dividend of surplus or interim dividend prescribed in Article 454(5) of the Companies Act of a specific Subsidiary Company (hereinafter referred to as a "Linked Subsidiary Company" in this Article), the provisions of the preceding two paragraphs shall apply mutatis mutandis to the preparation and submission of an Extraordinary Report in regard to said Linked Subsidiary Company. In this case, the term "Reporting Company" in the preceding paragraph shall be deemed to be replaced with "Linked Subsidiary Company."

(4) The documents listed in the following items shall be attached to an Extraordinary Report in accordance with the category of Extraordinary Report listed in each of said items:

(i) an Extraordinary Report submitted in the cases listed in paragraph (2)(i) (including where it is applied mutatis mutandis pursuant to the preceding paragraph):

(a) where the permission, authorization, or approval of an administrative agency is required for the issuance, Public Offering, or Secondary Distribution of the Securities, a document sufficient to show that said permission, authorization or approval has been obtained;

(b) a copy of the minutes, etc. of a board of directors meeting or a copy of the minutes of a shareholders' meeting pertaining to the resolution, etc. by said board of directors or the resolution adopted at said shareholders' meeting for the issuance of the Securities; and

(c) where a Prospectus is used in the Public Offering or Secondary Distribution, the Prospectus (excluding where the Reporting Company is a Foreign Company).

(ii) an Extraordinary Report submitted in the cases listed in paragraph (2)(ii) (including where it is applied mutatis mutandis pursuant to the preceding paragraph): the documents listed in sub-item (a) and sub-item (b) of the preceding item (in this case, the phrase "Public Offering or Secondary Distribution" in sub-item (a) of the preceding paragraph shall be deemed to be replaced with "or acquisition").

(5) Where the Reporting Company is a Foreign Company, in addition to what is listed in the preceding paragraph, the documents listed in the following items shall be attached to the Extraordinary Report:

(i) a document attesting that the representative person of the Foreign Company that is stated in the Extraordinary Report is a person who has legitimate authority for the submission of said Extraordinary Report; and

(ii) a document attesting that the Foreign Company has granted a person who has an address in Japan the authority to represent said Foreign Company in any acts concerning the submission of the Extraordinary Report.

(6) When documents listed in the preceding two paragraphs have not been written in Japanese, translations thereof shall be attached.

(7) The features of the Shares prescribed in paragraph (2)(i)(b)1.iv., 2.iv., and 3.vi. (including where these provisions are applied mutatis mutandis pursuant to paragraph (3)) shall be the features specified in the following items in accordance with the category of cases listed in each of said items:

(i) where the Reporting Company is a Company with Class Shares (meaning a Company with Class Shares as prescribed in Article 2(xiii) of the Companies Act): the following matters:

(a) the features specified in the articles of incorporation, by the resolution adopted at a shareholders' meeting, or by the resolution, etc. of the board of directors, with regard to the matters listed in the items of Article 108(1) of the Companies Act;

(b) share units (where there are different provisions regarding share units for each class of Shares, a statement to that effect, the reasons, and share units for the other classes of Shares shall be included);

(c) where it is specified in the articles of incorporation that a resolution of a class meeting pursuant to the provisions of Article 322(1) of the Companies Act is not required, a statement to that effect; and

(d) where there are provisions in the articles of incorporation for other classes of Shares which differ in regard to the existence of voting rights or in the features thereof, a statement to that effect and the reason therefor.

(ii) in cases other than those listed in the preceding item: where a company provides for the matters listed in the items of Article 107(1) of the Companies Act as the features of all Shares to be issued in its articles of incorporation, the features prescribed for said matters in the articles of incorporation.

(8) The Specified Subsidiary Company prescribed in paragraph (2)(iii) means a Subsidiary Company that falls under any one or more of the specific relationships listed in the following items:

(i) those wherein the total amount of the Subsidiary Company's net sales to or the total amount of the Subsidiary Company's purchases from the Reporting Company are ten percent or more of the total amount of the Reporting Company's purchases or the total amount of the Reporting Company's net sales during the period corresponding to the Reporting Company's most recent business year;

(ii) those wherein the Subsidiary Company's Amount of Net Assets as of the last day of the Reporting Company's most recent business year (where a company adopts a different business year from the relevant business year, as of the last day of that company's latest business year that ended on or before the last day of the Reporting Company's most recent business year) is equivalent to 30 percent or more of the Reporting Company's Amount of Net Assets (excluding where the total amount of the Reporting Company's liabilities is equal to or greater than the total amount of assets); or

(iii) those wherein the Subsidiary Company's amount of stated capital (for a mutual company, the total amount of funds, etc.) or amount of contribution is equivalent to ten percent or more of the Reporting Company's amount of stated capital (for a mutual company, the total amount of funds, etc.).

(9) The provisions of the preceding paragraph shall apply mutatis mutandis to the Specified Subsidiary Company prescribed in paragraph (2)(iii) as applied mutatis mutandis by replacing certain terms pursuant to paragraph (3). In this case, the term "Reporting Company" shall be deemed to be replaced with "Linked Subsidiary Company."

Article 19-2 In addition to the cases listed in the items of paragraph (2) of the preceding Article, where a Securities Registration Statement has been submitted pursuant to the provisions of Article 8(2), when, in accordance with the categories of cases listed in each of the following items, matters that should be stated in the portion specified in the relevant item have occurred or contents that were stated in the portion specified in the relevant item have changed during the period from after the submission date of said Securities Registration Statement until the day preceding the day on which the issued Shares are to be listed on a Financial Instruments Exchange or until the day preceding the day on which the issued Shares are to be registered as Over-the-Counter Traded Securities with a Financial Instruments Firms Association, the company that is to submit an Extraordinary Report shall prepare three copies of the Extraordinary Report containing the details thereof and submit them to the Director-General of the Local Finance Bureau, etc.

(i) where the company has submitted a Securities Registration Statement that was prepared in accordance with Form 2-4: Part IV. of Form 2-4; and

(ii) where the company has submitted a Securities Registration Statement that was prepared in accordance with Form 2-7: Part VI of Form 2-7.

(Content of Entries, etc. in a Share Buyback Report)

Article 19-3 A company that is to submit a Share Buyback Report pursuant to the provisions of Article 24-6(1) of the Act shall prepare three copies of the Share Buyback Report in accordance with Form 17 and submit them to the Director-General of the Local Finance Bureau, etc.

(Agent of a Non-Resident Submitting a Parent Company's Status Report, etc.)

Article 19-4 (1) A Parent Company, etc. (meaning a Parent Company, etc. as prescribed in Article 24-7(1) of the Act; the same shall apply hereinafter) who is a Non-Resident (hereinafter referred to as a "Foreign Parent Company, etc." in this Article to Article 19-8 inclusive and Article 22(3)) shall specify a person who has an address in Japan and who has the authority to represent said Foreign Parent Company, etc. in any acts concerning the submission of said Parent Company's Status Report, etc.

(2) The provisions of the preceding paragraph shall apply mutatis mutandis to cases where a Foreign Parent Company, etc. seeks to submit a document containing the matters that should be stated in a Parent Company's Status Report, etc. that is written in English (such a document shall be referred to as the "Foreign Parent Company's Foreign-Language Status Report, etc." in Article 19-7 and Article 19-8) pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act (including where it is applied mutatis mutandis pursuant to paragraph (6) of that Article and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply in Article 19-7 and Article 19-8).

(Content of Entries, etc. in a Parent Company's Status Report, etc.)

Article 19-5 (1) The company specified by a Cabinet Office Ordinance, referred to in Article 24-7(1) of the Act, shall be, where Securities whose Issuer is a Parent Company, etc. are listed on a Foreign Financial Instruments Exchange and documents concerning corporate affairs, etc. are disclosed based on the laws and regulations of the country in which said Foreign Financial Instruments Exchange operates, or based on the rules of said Foreign Financial Instruments Exchange, or where said Securities have the same nature as Over-the-Counter Traded Securities and their distribution status in the country where the sale and purchase of said Securities is mainly conducted is equivalent to that of the Securities listed on a Financial Instruments Exchange, and the documents concerning corporate affairs, etc. are disclosed based on the laws and regulations, etc. of that country, a company that is in a position to have said documents inspected in Japan.

(2) A Parent Company, etc. that is to submit a Parent Company's Status Report, etc. pursuant to the provisions of Article 24-7(1) and (2) of the Act (including where it is applied mutatis mutandis pursuant to paragraph (6) of that Article and Article 27 of the Act), shall, in accordance with the form specified in the following items, prepare three copies of the Parent Company's Status Report, etc. in accordance with the category listed in each of said items and submit them to the Director-General of the Local Finance Bureau, etc.:

(i) where the company that is to submit the report is a Domestic Parent Company, etc. (meaning a Parent Company, etc. other than a Foreign Parent Company, etc.; the same shall apply in Article 22(1)): Form 5-4; and

(ii) where the company that is to submit the report is a Foreign Parent Company, etc.: Form 10-3.

(3) The following documents shall be attached to a Parent Company's Status Report, etc. which is to be submitted by a Foreign Parent Company, etc. In this case, when said documents have not been written in Japanese, translations thereof shall be attached:

(i) a document attesting that the representative person of the Foreign Parent Company, etc. that is stated in the Parent Company's Status Report, etc., is a person who has legitimate authority for the submission of said Parent Company's Status Report, etc.; and

(ii) a document attesting that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. in any acts concerning the submission of the Parent Company's Status Report, etc.

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

Article 19-6 (1) Where a Foreign Parent Company, etc. that is to submit a Parent Company's Status Report, etc. as set forth in Article 24-7(1) of the Act, seeks to obtain the approval prescribed in the proviso to Article 4-5 of the Order, the Foreign Parent Company, etc. shall submit a written application for approval containing the following matters to the Director-General of the Local Finance Bureau, etc.:

(i) the period for which the Foreign Reposting Company seeks to obtain approval for the submission of the Parent Company's Status Report, etc.;

(ii) the final day of the business year pertaining to the Parent Company's Status Report, etc.;

(iii) the particulars concerning the laws and regulations or practices of the state of the Foreign Parent Company, etc. or any other inevitable grounds, that are grounds that necessitate the relevant approval in relation to the submission of the Parent Company's Status Report, etc.; and

(iv) where the grounds prescribed in the preceding item are other than the laws and regulations or practices of the state, when the approval under paragraph (4) has been obtained and when the grounds prescribed in that item have disappeared or changed, the method for immediately letting a large number of persons know to that effect.

(2) The provisions of Article 19-4(1) shall apply mutatis mutandis to where a Foreign Parent Company, etc. submits the written application for approval under the preceding paragraph.

(3) The following documents shall be attached to the written application for approval under paragraph (1):

(i) the articles of incorporation;

(ii) a document attesting that the representative person of the Foreign Parent Company, etc. that is stated in the written application for approval is a person who has legitimate authority for the submission of said written application for approval;

(iii) a document attesting that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. in any acts concerning the submission of the written application for approval;

(iv) where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices of the state, a legal opinion letter from a legal expert stating that the particulars concerning the laws and regulations or practices stated in said written application for approval are true and accurate as well as the text of the relevant laws and regulations listed in said legal opinion letter; and

(v) where the grounds prescribed in paragraph (1)(iii) are other than the laws and regulations or practices of the state, a document attesting to said grounds.

(4) Where the application for approval set forth in paragraph (1) has been filed, when the Director-General of the Local Finance Bureau, etc. finds that the Foreign Parent Company, etc. is not able to submit its Parent Company's Status Report, etc. within three months after its business year ends (where the approval under that paragraph has been obtained with regard to the submission of the Parent Company's Status Report, etc. for the relevant business year, within the period approved) due to the laws and regulations or practices in its state or for any other inevitable grounds, he/she shall give the relevant approval with regard to the Parent Company's Status Reports, etc. for each business year in the period that runs from the business year that includes the date on which said application was filed (where said date is a day within three months after the commencement of the business year (where the relevant approval was obtained with regard to the submission of the Parent Company's Status Report, etc. for the immediately preceding business year, where the date is within the period approved), this period shall begin from the business year immediately preceding the filing of said application) to the business year immediately preceding the business year that includes the date on which the particulars prescribed in item (iii) of that paragraph pertaining to said application disappear or change.

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1)(iii) are the laws and regulations or practices of the state) shall be granted on the condition that the Foreign Parent Company, etc. under the preceding paragraph submits a document stating the following matters to the Director-General of the Local Finance Bureau, etc. within three months after the end of every business year; provided, however, that where a document stating the matters listed in item (ii) has the same content as documents which have been submitted within the five years before the submission of the aforementioned document, the submission of said document may be omitted:

(i) a statement to the effect that the grounds for the application pertaining to the approval have not disappeared or changed during the relevant business year; and

(ii) a legal opinion letter from a legal expert concerning the matter listed in the preceding item and the text of the relevant laws and regulations listed in said legal opinion letter.

(6) Where the grounds prescribed in paragraph (1)(iii) pertaining to the approval under paragraph (4) have disappeared or changed, the Director-General of the Local Finance Bureau, etc. may change the period pertaining to the approval under paragraph (4) or may cancel said approval from then on.

(7) When documents listed in paragraph (3) and paragraph (5) have not been written in Japanese, translations thereof shall be attached.

(Requirements for the Submission of a Foreign Parent Company's Foreign-Language Status Report, etc.)

Article 19-7 The cases specified by a Cabinet Office Ordinance prescribed in Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act shall be where the Commissioner of the Financial Services Agency gives his/her approval for a Foreign Parent Company, etc. that is to submit a Parent Company's Status Report, etc. to submit a Foreign Parent Company's Foreign-Language Status Report, etc. in lieu of a Parent Company's Status Report, etc., as a case that would not impair the public interest or protection of investors, in light of its terminology, form, and preparation methods.

(Submission, etc. of a Foreign Parent Company's Foreign-Language Status Report, etc.)

Article 19-8 (1) A Foreign Parent Company, etc. that seeks to submit said Foreign Parent Company's Foreign-Language Status Report, etc. pursuant to the provisions of Article 24(8) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act shall submit three copies of said Foreign Parent Company's Foreign-Language Status Report, etc. and the Supplementary Documents thereof (meaning the Supplementary Documents prescribed in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act) to the Director-General of the Local Finance Bureau, etc.

(2) The matters specified by a Cabinet Office Ordinance as necessary and appropriate for the public interest or protection of investors among the matters stated in the Foreign Parent Company's Foreign-Language Status Report, etc., referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act, shall be the matters equivalent to those that should be stated in "2. Financial Statements, etc." in Form 10-3.

(3) The other documents specified by a Cabinet Office Ordinance, referred to in Article 24(9) of the Act as applied mutatis mutandis pursuant to Article 24-7(5) of the Act, shall be as follows:

(i) among the matters that should be stated in a Parent Company's Status Report, etc. prepared in accordance with Form 10-3, documents, in Japanese or English, in which the matters that have not been stated in the Foreign Parent Company's Foreign-Language Status Report, etc. are stated (where the matters prescribed in the preceding paragraph have not been stated, limited to documents written in Japanese);

(ii) a comparative table of the matters that should be stated in a Parent Company's Status Report, etc. prepared in accordance with Form 10-3 and the matters stated in the Foreign Parent Company's Foreign-Language Status Report, etc. which correspond to said matters;

(iii) a document attesting that the representative person of the Foreign Parent Company, etc. stated in the Foreign Parent Company's Foreign-Language Status Report, etc. is a person who has legitimate authority for the submission of said Foreign Parent Company's Foreign-Language Status Report, etc.;

(iv) a document attesting that the Foreign Parent Company, etc. has granted a person who has an address in Japan the authority to represent said Foreign Parent Company, etc. in any acts concerning the submission of the Foreign Parent Company's Foreign-Language Status Report, etc.; and

(v) a document that is prepared in accordance with Form 10-4.

(4) When documents listed in item (iii) and item (iv) of the preceding paragraph have not been written in Japanese or English, translations thereof shall be attached.

(Authority to Which a Written Notice of Securities, etc. Should Be Submitted)

Article 20 (1) Where a Written Notice of Securities, Shelf Registration Supplements, a Written Notice of Shelf Registration, and documents pertaining to an application under Article 25(4) of the Act (limited to documents pertaining to the approval for not making the Shelf Registration Supplements and the Attached Documents available for public inspection), and the Attached Documents thereof are being submitted, when the Reporting Company is a Domestic Company, or where a Securities Registration Statement, Shelf Registration Statements, a written withdrawal of Shelf Registration, an Annual Securities Report, a Confirmation Letter, a Quarterly Securities Report, a Semiannual Securities Report, an Extraordinary Report, a Share Buyback Report, the written application for approval under Article 15-3(1), the written application for approval under Article 4(1) of the Order, documents pertaining to the application under Article 25(4) of the Act (limited to documents other than those pertaining to the approval for not making the Shelf Registration Supplements and the Attached Documents thereto available for public inspection) and the documents prescribed in Article 16(5) and the Attached Documents thereof are being submitted, when the Reporting Company is a Domestic Company that falls under any of the following items, said documents shall be submitted to the Director-General of the Local Finance Bureau, etc. who has jurisdiction over the location of the head office or principal office of said Domestic Company:

(i) a company (including a Designated Juridical Person) whose amount of stated capital, total amount of funds, or total amount of contributions (when the company seeks to submit the relevant documents before the establishment of the company (including a Designated Juridical Person), the amount of stated capital, total amount of funds, or total amount of contributions after its establishment) is less than five billion yen; or

(ii) a company (including a Designated Juridical Person) that has no Securities issued thereby listed on a Financial Instruments Exchange.

(2) Where the documents prescribed in the preceding paragraph are being submitted, when the Reporting Company is a company other than the one prescribed in that paragraph, the documents shall be submitted to the Director-General of the Kanto Local Finance Bureau.

(3) A Parent Company, etc. submitting a Parent Company's Status Report, etc., documents pertaining to an application under Article 25(4) of the Act (limited to those prescribed in paragraph (1)(xii) of that Article), the written application for approval prescribed in Article 19-6(1), and the Attached Documents thereof, shall submit said documents to the same Director-General of the Local Finance Bureau, etc. as the Director-General of the Local Finance Bureau, etc. to whom a Reporting Subsidiary Company (meaning a Reporting Subsidiary Company as prescribed in Article 24-7(1) of the Act; the same shall apply in item (ii) of the following Article, Article 22(1)(ii), and paragraph (3) of that Article) submits its Annual Securities Report.

(4) The documents concerning an amendment or change to the documents which have been submitted to the Director-General of the Local Finance Bureau, etc. pursuant to the provisions of the preceding three paragraphs, shall be submitted to the relevant Director-General of the Local Finance Bureau.

(Retention and Public Inspection of Securities Registration Statements, etc.)

Article 21 The documents listed in the items of Article 25(1) of the Act (including where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same shall apply hereinafter) shall be retained and made available for public inspection at the Local Finance Bureau or at the Fukuoka Local Finance Branch Bureau (hereinafter collectively referred to as a "Local Finance Bureau, etc." in this Article) as specified in the following items in accordance with the category of documents listed in each of said items:

(i) the documents listed in Article 25(1)(i) to (xi) inclusive of the Act: the Kanto Finance Bureau and the Local Finance Bureau, etc. that has jurisdiction over the location of the head office or principal office of the Reporting Company for said documents (where the Reporting Company is a Foreign Company, the Agent pursuant to the provisions of Article 7); and

(ii) the documents listed in Article 25(1)(xii) of the Act: the Kanto Finance Bureau and the Local Finance Bureau, etc. that has jurisdiction over the location of the head office or principal office of the Reporting Subsidiary Company (where the Reporting Subsidiary Company is a Foreign Company, its Agent under Article 7) of the Parent Company, etc. submitting said documents.

Article 22 (1) A Domestic Company or a Domestic Parent Company, etc. that has submitted the documents listed in the items of Article 25(1) of the Act shall make copies of these documents available for public inspection pursuant to the provisions of paragraph (2) of that Article (including where it is applied mutatis mutandis pursuant to Article 27 of the Act) at the head office or principal office and the Principal Branch Office (meaning a principal branch office as prescribed in the following paragraph and including where it is applied mutatis mutandis pursuant to paragraph (3); the same shall apply hereinafter) of the company specified in the following items in accordance with the category of documents listed in each of said items, during its business hours or hours of operation:

(i) the documents listed in Article 25(1)(i) to (xi) inclusive of the Act: the Domestic Company; or

(ii) the documents listed in Article 25(1)(xii) of the Act: the Reporting Subsidiary Company of the Domestic Parent Company, etc.

(2) A Principal Branch Office means a Branch Office (regardless of the name, meaning a branch office registered pursuant to the provisions of Article 911(3) of the Companies Act as a branch office listed in item (iii) of that paragraph, a branch office registered pursuant to the provisions of Article 930(1) of that Act as a branch office listed in item (v) of that paragraph, an office registered pursuant to the provisions of governing law listed in Article 2(3) of the Act on Preferred Equity Investment, or an office registered pursuant to the provisions of Article 64(2)(ii) of the Insurance Business Act; hereinafter the same shall apply in this paragraph) when the total number of shareholders (including ordinary equity investors and preferred equity investors as prescribed in Article 2(4) of the Act on Preferred Equity Investment, and members of the mutual company as prescribed in Article 2(5) of the Insurance Business Act; hereinafter the same shall apply in this paragraph) of a Reporting Company that has taken up residence in the prefecture where said Branch Office is located exceeds five percent of the total number of shareholders of the Reporting Company as of the last day of the most recent business year, and where there are two or more Principal Branch Offices in the same prefecture, one of them shall be the relevant Principal Branch Office, and any Branch Office located in the same prefecture as the head office is excluded from being a Principal Branch Office.

(3) The provisions of the preceding two paragraphs shall apply mutatis mutandis to a Foreign Company that has branch offices in Japan, the Principal Branch Offices of said Foreign Company that are located in Japan, and the head office, or principal office and Principal Branch Office of the Reporting Subsidiary Company of a Foreign Parent Company, etc. that is located in Japan.

Article 23 Financial Instruments Exchanges and Authorized Financial Instruments Firms Associations shall make copies of the documents listed in the items of Article 25(1) of the Act available for public inspection during their hours of operation, pursuant to the provisions of Article 25(3) of the Act (including where it is applied mutatis mutandis pursuant to Article 27 of the Act).

(Methods That Make Use of Information and Communications Technology in the Delivery of a Prospectus)

Article 23-2 (1) The cases specified by a Cabinet Office Ordinance, referred to in Article 27-30-9(1) of the Act, shall be where a person who seeks to provide the matters stated in the Prospectus prescribed in that paragraph (hereinafter simply referred to as the "Prospectus" in this Article) (hereinafter such person shall be referred to as the "Prospectus Provider" in this Article), has indicated in advance the type and contents of the methods listed in the items of the following paragraph (hereinafter referred to as the "Electromagnetic Means" in this Article) to the person who is to be delivered a Prospectus (hereinafter such person shall be referred to as a "Prospectus Recipient" in this Article) pursuant to paragraph (5), and has obtained consent therefrom in writing or by Electromagnetic Means.

(2) The means specified by a Cabinet Office Ordinance, referred to in Article 27-30-9(1) of the Act, shall be the following means:

(i) a method listed in sub-item (a) to sub-item (d) inclusive, from among the methods that make use of an Electronic Data Processing System:

(a) a method whereby the matters stated in the Prospectus (hereinafter referred to as the "Stated Matters" in this Article) are transmitted via a telecommunications line that links the computer used by the Prospectus Provider, etc. (meaning the Prospectus Provider or a person who keeps files on a computer under his/her own charge based on a contract concluded with the Prospectus Provider and provides these files for the use of the Prospectus Recipient or the Prospectus Provider; hereinafter the same shall apply in this Article) and a computer used by the Prospectus Recipient, etc. (meaning the Prospectus Recipient or a person who keeps the Prospectus Recipient File (meaning a file to be used exclusively by said Prospectus Recipient; hereinafter the same shall apply in this Article) on a computer under his/her own charge based on a contract concluded with the Prospectus Recipient; hereinafter the same shall apply in this Article), and whereby said Stated Matters are recorded in the Prospectus Recipient File that is stored on the computer used by the Prospectus Recipient, etc. (where the Prospectus Recipient gives consent to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one whereby it is recorded to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

(b) a method whereby the Stated Matters which have been recorded in a file that is stored on the computer used by the Prospectus Provider, etc. are offered to the Prospectus Provider, etc. for inspection via a telecommunications line, and whereby said Stated Matters are recorded in said Prospectus Recipient's Prospectus Recipient File, which is stored on the computer used by the Prospectus Recipient, etc. (where the Prospectus Recipient consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one whereby it is recorded to that effect in a file stored on the computer used by the Prospectus Provider, etc.);

(c) a method whereby the Stated Matters which have been recorded in the Prospectus Recipient File that is stored on a computer used by the Prospectus Provider, etc. are offered to the Prospectus Recipient for inspection via a telecommunications line; or

(d) a method whereby the Stated Matters which have been recorded in an Inspection File (meaning a file that is stored on the computer used by the Prospectus Provider, etc. in which the Stated Matters have been recorded for the purpose of offering them to two or more Prospectus Recipients for inspection at the same time; hereinafter the same shall apply in this Article) are offered to the Prospectus Recipient, etc. for inspection via a telecommunications line.

(ii) the method whereby a file containing the Stated Matters, which has been prepared using media which is capable of securely recording certain information by means of magnetic disks, CD-ROMs or any other means equivalent thereto, is delivered.

(3) The methods prescribed in the items of the preceding paragraph shall conform to the following standards:

(i) that the method is one that enables a Prospectus Recipient to prepare a document by outputting the records in the Inspection File or the Prospectus Recipient File;

(ii) that with regard to the methods prescribed in item (i)(a), (c), and (d) of the preceding paragraph (excluding the method of recording the Stated Matters in the Prospectus Recipient File stored on the computer used by the Prospectus Recipient), the method is one whereby the Prospectus Recipient is notified that the Stated Matters are to be recorded or have been recorded in the Prospectus Recipient File or the Inspection File; provided, however, that this shall not apply to cases where it is confirmed that the Prospectus Recipient has inspected said Stated Matters;

(iii) that with regard to the methods specified in item (i)(d) of the preceding paragraph, the method is one in which the information necessary for the Prospectus Recipient to inspect the Inspection File has been recorded in the Prospectus Recipient File;

(iv) that with regard to the methods prescribed in item (i)(c) or (d) of the preceding paragraph, the method is one which falls under any of the following sub-items:

(a) the method is one in which the following matters cannot be deleted or altered for a period of five years from the time that the Prospectus was provided (if any complaints related to the Stated Matters have been raised within the time before the expiration date of such a period, until either the expiration date of such period or until the day when such complaint is settled, whichever comes later; the same shall apply in sub-item (b)); provided, however, that where the Stated Matters which are made available for public inspection are delivered in writing, where the Stated Matters will be delivered by the methods listed in item (i)(a), (b), or item (ii) of the preceding paragraph with the Consent (meaning the consent obtained by the method prescribed in paragraph (1)) of a Prospectus Recipient, or where there are instructions by the Prospectus Recipient to delete said Stated Matters, said Stated Matters may be deleted:

1. with regard to the method prescribed in item (i)(c) of the preceding paragraph, the Stated Matters that are recorded in the Prospectus Recipient File; and

2. with regard to the method prescribed in item (i)(d) of the preceding paragraph, the Stated Matters that are recorded in the Inspection File.

(b) the method is one in which the Stated Matters will immediately be delivered by the methods listed in item (i)(a) or item (ii) of the preceding paragraph or in writing, where a Prospectus Recipient has requested that a Prospectus be delivered thereto, within five years from the time that the Prospectus was provided.

(v) that with regard to the method prescribed in item (i)(d) of the preceding paragraph, where such method falls under the criteria set forth in sub-item (a) of the preceding item, the method is one whereby the Prospectus Recipient File in which the information necessary for a Prospectus Recipient to inspect the Inspection File has been recorded pursuant to item (iii) and said Inspection File will be maintained as connectable via a telecommunications line until the period prescribed in sub-item (a) of the preceding paragraph has elapsed; provided, however, that this shall not apply where a Prospectus Recipient who has been given access to the files has given notice that it is not necessary to maintain such a connection.

(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 a Prospectus Provider, etc. and a computer used by a Prospectus Recipient, etc. or Prospectus Provider, etc. on which a Prospectus Recipient File is stored, via a telecommunications line.

(5) The type and contents of the method that are to be indicated pursuant to the provisions of paragraph (1) shall be the following matters:

(i) among the methods prescribed in the items of paragraph (2), the one that is used by the Prospectus Provider; and

(ii) the format in which the matters have been recorded in the file.

(6) When the Prospectus Recipient states, in writing or by Electromagnetic Means, to the effect that he/she will not accept the Stated Matters by Electromagnetic Means, a Prospectus Provider who had obtained consent under paragraph (1) shall not provide the Stated Matters to said Prospectus Recipient by Electromagnetic Means; provided, however, that this shall not apply where said Prospectus Recipient has given his/her consent again under that paragraph.

(Method That Makes Use of Information and Communications Technology for the Delivery of Documents That Are to Be Delivered Pursuant to the Provisions of Article 23-13(2) or (5) of the Act)

Article 23-3 (1) The cases specified by a Cabinet Office Ordinance where Article 27-30-9(1) of the Act is applied mutatis mutandis pursuant to Article 27-30-9(2) of the Act (excluding the documents that are to be delivered pursuant to the provisions of Article 23-14(2) of the Act; the same shall apply in the following paragraph), shall be where a person who seeks to provide the matters that should be stated (hereinafter referred to as the "Stated Matters" in this Article) in the document prescribed in Article 27-30-9(2) of the Act (hereinafter such person shall be referred to as the "Document Deliverer" in this Article), has indicated in advance the type and contents of the methods listed in the items of the following paragraph (hereinafter referred to as the "Electromagnetic Means" in this Article) to a person who is to receive such documents (hereinafter such person shall be referred to as the "Document Recipient" in this Article) pursuant to paragraph (5), and has obtained approval therefrom in writing or by Electromagnetic Means.

(2) The means specified by a Cabinet Office Ordinance where Article 27-30-9(1) of the Act is applied mutatis mutandis pursuant to paragraph (2) of that Article, shall be the following means:

(i) a method listed in sub-item (a) or sub-item (b), from among the methods that make use of an Electronic Data Processing System:

(a) a method whereby the Stated Matters are transmitted via a telecommunications line that links the computer used by the Document Deliverer and the computer used by the Document Recipient, and whereby said Stated Matters are recorded in a file that is stored on the computer used by the Document Recipient (where the Document Recipient consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by such means, the relevant method shall be one whereby it is recorded to that effect in a file that is stored on the computer used by the Document Deliverer); or

(b) a method whereby the Stated Matters that have been recorded in a file that is stored on the computer used by the Document Deliverer are offered to the Document Recipient for inspection via a telecommunications line, and whereby said Stated Matters are recorded in a file that is stored on the computer used by said Document Recipient (where the Document Recipient consents to be provided with the Stated Matters by Electromagnetic Means or gives notice to the effect that he/she will not accept the Stated Matters by Electromagnetic Means, the relevant method shall be one whereby it is recorded to that effect in a file that is stored on the computer used by the Document Deliverer).

(ii) a method whereby a file containing the Stated Matters that has been prepared using media which is capable of securely recording certain information by means of magnetic disks, CD-ROMs, or any other means equivalent thereto, is delivered.

(3) The methods listed in the items of the preceding paragraph shall be methods that enable a Document Recipient to prepare a document by outputting the records in the file.

(4) The term "Electronic Data Processing System" as used in paragraph (2)(i) means an electronic data processing system that connects the computer used by the Document Deliverer and the computer used by the Document Recipient via a telecommunications line.

(5) The type and contents of the method that are to be indicated pursuant to the provisions of paragraph (1) shall be the following matters:

(i) among the methods prescribed in the items of paragraph (2), the one that is used by the Document Deliverer; and

(ii) the format in which the matters have been recorded in the file.

(6) When the Document Recipient states, in writing or by Electromagnetic Means, to the effect that he/she will not be provided with the Stated Matters by Electromagnetic Means, a Document Deliverer who had obtained consent under paragraph (1) shall not provide the Stated Matters to said Document Recipient by Electromagnetic Means; provided, however, that this shall not apply where said Document Recipient has given his/her consent again under that paragraph.

(Mutatis Mutandis Application of a Method That Makes Use of Information and Communications Technology for the Delivery of Documents That Are to Be Delivered Pursuant to the Provisions of Article 23-14(2) of the Act)

Article 23-4 The provisions of Article 23-2 (excluding paragraph (2)(i)(d) of that Article, and paragraph (3)(iii), (iv)(b), and (v) of that Article) shall apply mutatis mutandis to where Article 27-30-9(1) of the Act is applied mutatis mutandis pursuant to paragraph (2) of that Article (limited to documents that are to be delivered pursuant to the provisions of Article 23-14(2) of the Act). In this case, the phrase "from the time when the Prospectus was provided" in Article 23-2(3)(iv) shall be deemed to be replaced with "from the final day when the transaction referred to in the Stated Matters was conducted."