

# 株券等の大量保有の状況の開示に関する内閣府令 Cabinet Office Order on Disclosure of the Status of Large-Volume Holdings in Share Certificates

(平成二年十一月二十日大蔵省令第三十六号)

(Ordinance of the Ministry of Finance No. 36 of November 20, 1990)

証券取引法（昭和二十三年法律第二十五号）第二十七条の二十三第一項、第三項及び第五項、第二十七条の二十四、第二十七条の二十五第一項及び第二項、第二十七条の二十六並びに第二十七条の二十八（同法第二十七条の二十九第二項において準用する場合を含む。）並びに証券取引法の一部を改正する法律（平成二年法律第四十三号）附則第四条第二項の規定に基づき、株券等の大量保有の状況の開示に関する省令を次のように定める。

Pursuant to the provisions of Article 27-23, paragraphs (1), (3) and (5), Article 27-24, Article 27-25, paragraphs (1) and (2), Article 27-26 of the Securities and Exchange Act (Act No. 25 of 1948) and Article 27-28 of that Act (including the cases where applied mutatis mutandis pursuant to Article 27-29, paragraph (2) of that Act), and to the provisions of Article 4, paragraph (2) of the Supplementary Provisions of the Act Partially Amending the Securities and Exchange Act (Act No. 43 of 1990), the Ministerial Order on Disclosure of the Status of Large-Volume Holdings in Share Certificate, etc. is enacted as follows.

(定義)

(Definitions)

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

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

一 対象有価証券カバードワラント 金融商品取引法（昭和二十三年法律第二十五号。以下「法」という。）第二条第一項第十九号に掲げる有価証券で対象有価証券（法第二十七条の二十三第二項に規定する対象有価証券をいう。以下この条において同じ。）に係るオプション（当該オプションの行使により当該行使をした者が当該オプションに係る対象有価証券の売買において買主としての地位を取得するものに限る。）を表示するものをいう。

(i) Covered Warrants for Subject Securities: the securities set forth in Article 2, paragraph (1), item (xix) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") which indicate an option (limited to an option that causes the person that exercises it to acquire the position of the buyer in a purchase and sale of the subject securities to which the relevant option pertain) pertaining to subject securities (meaning the

- subject securities provided in Article 27-23, paragraph (2) of the Act; hereinafter the same applies in this Article);
- 二 対象有価証券預託証券 法第二条第一項第二十号に掲げる有価証券で対象有価証券に係る権利を表示するものをいう。
- (ii) Depository Receipts for Subject Securities: the securities set forth in Article 2, paragraph (1), item (xx) of the Act which indicate a right pertaining to subject securities;
- 三 株券預託証券 法第二条第一項第二十号に掲げる有価証券で株券に係る権利を表示するものをいう。
- (iii) Depository Receipts for Share Certificates: the securities set forth in Article 2, paragraph (1), item (xx) of the Act which indicate a right pertaining to share certificates;
- 四 株券関連預託証券 対象有価証券預託証券のうち、株券預託証券以外のものをいう。
- (iv) Depository Receipts for Share-related Securities: the Depository Receipts for Subject Securities, which are not Depository Receipts for Share Certificates;
- 五 対象有価証券信託受益証券 有価証券信託受益証券（金融商品取引法施行令（昭和四十年政令第三百二十一号。以下「令」という。）第二条の三第三号に掲げる有価証券信託受益証券をいう。以下同じ。）で、受託有価証券（同号に規定する受託有価証券をいう。以下同じ。）が対象有価証券であるものをいう。
- (v) Beneficiary Certificates of Subject Securities in Trust: Beneficiary Certificates of Securities in Trust (meaning the beneficiary certificates of securities in trust set forth in Article 2-3, item (iii) of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965; hereinafter referred to as the "Order")); the same applies hereinafter), of which the Entrusted Securities (meaning the entrusted securities provided in that item; the same applies hereinafter) are subject securities;
- 六 株券信託受益証券 有価証券信託受益証券で、株券が受託有価証券であるものをいう。
- (vi) Beneficiary Certificates of Share Certificates in Trust: Beneficiary Certificates of Securities in Trust, of which the Entrusted Securities are share certificates;
- 七 株券関連信託受益証券 対象有価証券信託受益証券のうち、株券信託受益証券以外のものをいう。
- (vii) Beneficiary Certificates of Share-related Securities in Trust: the Beneficiary Certificates of Subject Securities in Trust, which are not Beneficiary Certificates of Share Certificates in Trust; and
- 八 対象有価証券償還社債 社債券のうち、一定の条件の下に当該社債券の発行会社以外の会社が発行した対象有価証券により償還されるもの（当該社債券を保有する

者が当該社債券の発行会社に対し当該対象有価証券による償還をさせることができる権利を有しているものに限る。)をいう。

(viii) Subject Securities Redeemable Corporate Bonds: the corporate bond certificates which are redeemable, under certain conditions, by means of subject securities issued by a company other than the company issuing the relevant corporate bond certificates (limited to those where persons who hold the relevant corporate bond certificates have the right to have the company issuing the relevant corporate bond certificates redeem them by means of the relevant subject securities).

(発行者の定義)

(Definition of an Issuer)

第一条の二 法第二十七条の二十三第一項に規定する内閣府令で定める有価証券は、次の各号に掲げる有価証券とし、同項に規定する内閣府令で定める者は、当該各号に掲げる有価証券の区分に応じ当該各号に掲げる者とする。

Article 1-2 The securities specified by Cabinet Office Order, provided in Article 27-23, paragraph (1) of the Act, are securities set forth in the following items, and the person specified by Cabinet Office Order, provided in that paragraph, is any of the persons set forth in the following items according to the categories of securities set forth in the relevant items:

一 対象有価証券カバードワラント 対象有価証券の発行者

(i) Covered Warrants for Subject Securities: the issuer of the subject securities;

二 対象有価証券預託証券 対象有価証券の発行者

(ii) Depository Receipts for Subject Securities: the issuer of the subject securities;

三 対象有価証券信託受益証券 対象有価証券の発行者

(iii) Beneficiary Certificates of Subject Securities in Trust: the issuer of the subject securities;

四 対象有価証券償還社債 対象有価証券の発行者

(iv) Subject Securities Redeemable Corporate Bonds: the issuer of the subject securities; and

五 外国の者の発行する証券又は証書で前号に掲げる有価証券の性質を有するもの  
対象有価証券の発行者

(v) securities or certificates issued by a foreign person which have the nature of the securities set forth in the preceding item: the issuer of the subject securities.

(大量保有報告書の記載内容等)

(Matters Required To Be Included in Statements of Large-Volume Holdings)

第二条 法第二十七条の二十三第一項及び法第二十七条の二十六第四項の規定による大量保有報告書を提出すべき者は、第一号様式により当該報告書四通を作成し、財務局

長又は福岡財務支局長（以下「財務局長等」という。）に提出しなければならない。

Article 2 (1) A person who must submit a statement of large-volume holdings under the provisions of Article 27-23, paragraph (1) of the Act and Article 27-26, paragraph (4) of the Act must prepare four copies of the relevant statement by using Form No. 1, and submit them to the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau (hereinafter referred to as the "Director-General of a Local Finance Bureau, etc.").

2 前項の規定による大量保有報告書には、当該大量保有報告書を提出すべき者（法第三十四条に規定する金融商品取引業者等を除く。）のために行う当該大量保有報告書を提出することとなった株券等（法第二十七条の二十三第一項に規定する株券等をいう。以下同じ。）の売買その他の取引の媒介、取次ぎ又は代理を行う者の名称、所在地及び連絡先を記載した書面を添付しなければならない。

(2) A statement of large-volume holdings under the provisions of the preceding paragraph must have attached a document specifying the name, location and contact details of a person who conducts an intermediation, brokerage or agency service for the purchase and sale or other transactions of Share Certificates, etc. (meaning share certificates, etc. provided in Article 27-23, paragraph (1) of the Act; the same applies hereinafter), for which the relevant statement of large-volume holdings has come to be submitted, on behalf of the person who must submit the relevant statement of large-volume holdings (excluding the financial instruments business operator, etc. provided in Article 34 of the Act).

（大量保有報告書を提出する必要がない場合）

（Cases Where Statements of Large-Volume Holdings Are Not Required）

第三条 法第二十七条の二十三第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 3 The case specified by Cabinet Office Order provided in the proviso of Article 27-23, paragraph (1) of the Act is either of the following cases:

一 保有株券等の総数（法第二十七条の二十三第四項に規定する保有株券等の総数をいう。以下同じ。）に増加がない場合

(i) a case where there is no increase in the Total Number of Share Certificates, etc. Held (meaning the total number of share certificates, etc. held provided in Article 27-23, paragraph (4) of the Act; the same applies hereinafter); or

二 新株予約権証券若しくは新株予約権付社債券に係る新株予約権の目的である株式又は新投資口予約権証券（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第十八項に規定する新投資口予約権証券をいう。第五条第一項第六号及び第九条第二号において同じ。）に係る新投資口予約権（同法第二条第十七項に規定する新投資口予約権をいう。以下同じ。）の目的である投資口（同条第十四項に規定する投資口をいい、外国投資法人（同条第二十五項に規定する外国

投資法人をいう。第五条第一項第六号において同じ。)の社員の地位を含む。以下同じ。)の発行価格の調整のみによって保有株券等の総数が増加する場合

- (ii) a case where the Total Number of Share Certificates, etc. Held increases solely as a result of the adjustment of the issue price of the shares underlying the share options pertaining to share option certificates or corporate bond certificates with share options or Investment Equity (meaning investment equity as provided in Article 2, paragraph (14) of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951), including the status of the members of a Foreign Investment Corporation (meaning the foreign investment corporation as provided in paragraph (25) of that Article; hereinafter the same applies in Article 5, paragraph (1), item (vi)) underlying the Investment Equity Subscription Rights (meaning the investment equity subscription rights as provided in Article 2, paragraph (17) of that Act; the same applies hereinafter) pertaining to Investment Equity Subscription Rights Certificates (meaning the investment equity subscription rights certificates as provided in Article 2, paragraph (18) of that Act; hereinafter the same applies in Article 5, paragraph (1), item (vi) and Article 9, item (ii)).

(議決権のない株式)

(Shares with No Voting Rights)

第三条の二 令第十四条の五の二第一号に規定する議決権のない株式として内閣府令で定めるものは、次に掲げるすべての要件を満たす株式とする。

Article 3-2 The shares specified by Cabinet Office Order as shares with no voting rights, provided in Article 14-5-2, item (i) of the Order, are those which satisfy all of the following requirements:

一 議決権のない株式

(i) shares with no voting rights; and

二 当該株式を発行する会社が当該株式の取得と引換えに議決権のある株式を交付する旨の定款の定めのない株式

(ii) shares for which the articles of incorporation have no provisions to the effect that the company issuing the relevant shares deliver shares with voting rights in exchange for the acquisition of the relevant shares.

(権限を有することを知った有価証券)

(Securities over Which a Person Becomes Aware That the Person Has Authority)

第三条の三 法第二十七条の二十三第三項に規定する内閣府令で定める有価証券は、株券預託証券及び株券信託受益証券とする。

Article 3-3 The securities to be specified by Cabinet Office Order, provided in Article 27-23, paragraph (3) of the Act, are Depository Receipts for Share

## Certificates and Beneficiary Certificates of Share Certificates in Trust.

(保有の態様その他の事情を勘案し保有する株券等から除外するもの)

(Share Certificates To Be Excluded from Share Certificates Held, Due to the Manner in Which They Are Held or Any Other Circumstance)

第四条 法第二十七条の二十三第四項に規定する保有の態様その他の事情を勘案して内閣府令で定めるものは、次に掲げる株券等とする。

Article 4 The Share Certificates, etc. to be specified by Cabinet Office Order taking into consideration the manner of holding or any other circumstance, as provided in Article 27-23, paragraph (4) of the Act, are the following Share Certificates, etc.:

一 信託業を営む者が信託財産として保有する株券等（その者が当該株券等について法第二十七条の二十三第三項各号に掲げる者に該当しない場合に限る。）

(i) Share Certificates, etc. held as trust property by a person who is engaged in a trust business (limited to cases where the person does not fall under the categories of persons set forth in the items of Article 27-23, paragraph (3) of the Act with regard to the Share Certificates, etc.);

二 有価証券関連業（法第二十八条第八項に規定する有価証券関連業をいう。第十一条第一号において同じ。）を行う者が引受け又は売出しを行う業務により保有する株券等（引受けの場合（法第二条第六項第三号に掲げるものを行う場合を除く。）にあっては当該株券等の払込期日の翌日以後、同号に掲げるものを行う場合にあっては次のイ及びロに掲げる株券等の区分に応じ当該イ及びロに定める日以後、売出しの場合にあっては当該株券等の受渡期日の翌日以後保有するものを除く。）

(ii) Share Certificates, etc. held by a person engaged in a Securities-Related Business (meaning the securities-related business provided in Article 28, paragraph (8) of the Act; the same applies in Article 11, item (i)) in the course of the business of underwriting or secondary distribution (excluding Share Certificates, etc. held on or after the day immediately following the payment date for the Share Certificates, etc. in the case of underwriting (except in the case of doing the things set forth in Article 2, paragraph (6), item (iii) of the Act), those held on or after the day specified in the following sub-items (a) and (b) according to the categories of Share Certificates, etc. set forth in the relevant sub-items in the case of doing the things set forth in the same item, and those held on or after the day immediately following the transfer date for the Share Certificates, etc. in the case of a secondary distribution);

イ 法第二条第六項第三号に規定する行使しない新株予約権に係る新株予約権証券  
当該行使しない新株予約権に係る新株予約権証券を取得した日から起算して五日  
（日曜日及び令第十四条の五に規定する休日の日数は、算入しない。以下この条及び第十七条において同じ。）を経過した日

(a) share option certificates pertaining to unexercised share options provided

in Article 2, paragraph (6), item (iii) of the Act: the day on which five days have elapsed since the day on which share option certificates pertaining to the unexercised share options were acquired (not including Sundays and the holidays provided in Article 14-5 of the Order; hereinafter the same applies in this Article and Article 17)

ロ 法第二条第六項第三号に規定する行使しない新株予約権に係る新株予約権証券を取得して当該新株予約権を行使することにより取得した株券等 当該行使しない新株予約権に係る新株予約権証券を取得した日から起算して五日を経過した日

(b) Share Certificates, etc. acquired by acquiring share option certificates pertaining to unexercised share options provided in Article 2, paragraph (6), item (iii) of the Act and exercising the relevant share options: the day on which five days have elapsed since the day on which share option certificates pertaining to the unexercised share options were acquired

三 金融商品取引業者（法第二条第九項に規定する金融商品取引業者をいう。）が法第百五十六条の二十四第一項に規定する信用取引により保有する株券等

(iii) Share Certificates, etc. held by a financial instruments business operator (meaning the financial instruments business operator provided in Article 2, paragraph (9) of the Act) in the margin transactions provided in Article 156-24, paragraph (1) of the Act;

四 法第百五十六条の二十四第一項に規定する業務を営む者が当該業務として保有する株券等

(iv) Share Certificates, etc. held in the course of the business provided in Article 156-24, paragraph (1) of the Act by a person who is engaged in the relevant business;

五 売付けの約定をして受渡しを了していない株券等（約定日から五日以内に受渡しを行うものに限り、次号に掲げる取引により売付けの約定をした株券を除く。）

(v) Share Certificates, etc. for which a sales agreement has been concluded, but whose transfer has yet to be completed (limited to Share Certificates, etc. which are to be transferred within five days from the date of the agreement, and excluding share certificates for which a sales agreement was concluded through the transactions set forth in the following item);

六 金融商品取引所（法第二条第十六項に規定する金融商品取引所をいう。第二十一条において同じ。）で行われる銘柄の異なる複数の株券の集合体を対象とする先物取引を行ったことにより保有する株券（当該先物取引の売買取引最終日の翌日以後保有するものを除く。）

(vi) share certificates held as a result of futures transactions targeting an aggregate of two or more share certificates for different issues carried out at a Financial Instruments Exchange (meaning a financial instruments exchange provided in Article 2, paragraph (16) of the Act; the same applies in Article 21) (excluding share certificates held on or after the day immediately following the last purchase and sale transaction date of the futures

transactions);

七 存続厚生年金基金（公的年金制度の健全性及び信頼性の確保のための厚生年金保険法等の一部を改正する法律（平成二十五年法律第六十三号）附則第三条第十一号に規定する存続厚生年金基金をいう。）、企業年金連合会又は年金積立金管理運用独立行政法人が保有する株券等（株券を除く。）

(vii) Share Certificates, etc. (excluding share certificates) held by a Surviving Employee's Pension Fund (meaning the surviving employee's pension fund provided in Article 3, item (xi) of the Supplementary Provisions of the Act for Partial Revision to the Employees' Pension Insurance Act, etc. to Ensure the Soundness and Reliability of the Public Pension System (Act No. 63 of 2013)), the Pension Fund Association or the Government Pension Investment Fund;

八 独立行政法人郵便貯金・簡易生命保険管理機構法（平成十七年法律第百一号）第十条に規定する簡易生命保険資産の運用として保有する株券等（株券を除く。）

(viii) Share Certificates, etc. held as an investment of postal life insurance assets as provided in Article 10 of the Act on the Management Organization for Postal Savings and Postal Life Insurance, Independent Administrative Agency (Act No. 101 of 2005) (excluding share certificates);

九 法人の代表権を有する者又は支配人が当該代表権又はその有する代理権に基づき保有する株券等

(ix) Share Certificates, etc. held by a person who has the authority to represent a juridical person on the basis of the relevant authority of representation, or held by a manager on the basis of the person's authority to act as an agent; and

十 会社の役員（取締役、執行役、会計参与（会計参与が法人である場合は、その職務を行うべき社員を含む。）、監査役又はこれらに類する役職にある者をいう。以下この号において同じ。）又は従業員が当該会社の他の役員又は従業員と共同して当該会社の株券等の取得（一定の計画に従い、個別の投資判断に基づかず、継続的に行われ、各役員又は従業員の一当たりの拠出金額が百万円に満たないものに限る。）をした場合（当該会社が会社法（平成十七年法律第八十六号）第一百五十六条第一項（同法第百六十五条第三項の規定により読み替えて適用する場合を含む。）の規定に基づき買付けていた株券以外の株券等を買付けたときは、法第三十四条に規定する金融商品取引業者等に委託して行った場合に限る。）において当該取得をした株券等を信託された者が保有する当該株券等（当該信託された者が当該株券等について法第二十七条の二十三第三項各号に掲げる者に該当しない場合に限る。）

(x) Share Certificates, etc. held by a person entrusted with such Share Certificates, etc. acquired (limited to the cases where the relevant entrusted person does not fall under the categories of persons set forth in the items of Article 27-23, paragraph (3) of the Act with respect to the Share Certificates, etc.), in cases where an Officer (meaning a director, executive officer, accounting advisor (when the accounting advisor is a juridical person, this must include a member of the relevant juridical person who is in the position



of performing such duties), a company auditor, or a person holding a title equivalent thereto; hereinafter the same applies in this item) or an employee of a company has acquired the company's Share Certificates, etc. jointly with another Officer or employee of the company (limited to the acquisition under a certain program wherein the Share Certificates, etc. are continuously acquired without depending on the individual's investment decisions, and wherein the amount to be contributed by each of the Officers or employees on each occasion is less than one million yen) (in the case of the acquisition of any Share Certificates, etc. other than those acquired by the company pursuant to the provisions of Article 156, paragraph (1) of the Companies Act (Act No. 86 of 2005) (including the cases where it is applied by replacing certain terms pursuant to Article 165, paragraph (3) of that Act), the above must be limited to the case where such acquisition was made based on an entrustment to the financial instruments business operator, etc. provided in Article 34 of the Act).

十一 外国において、当該外国の法令に準拠して、他人の社債等（社債、株式等の振替に関する法律（平成十三年法律第七十五号。以下この条において「社債等振替法」という。）第二条第一項に規定する社債等をいう。以下この号において同じ。）又は社債等に類する権利の管理を行うことを業とする者（以下この号において「外国社債等管理業者」という。）の直近上位機関（同条第六項に規定する直近上位機関をいう。）が備える振替口座簿の当該外国社債等管理業者の口座（顧客口座（社債等振替法第六十八条第二項第二号（社債等振替法第二百二十七条において準用する場合を含む。）、第二百二十七条の四第二項第二号、第二百二十九条第二項第二号（社債等振替法第二百二十八条第一項において準用する場合を含む。）、第二百六十五条第二項第二号（社債等振替法第二百四十七条の三第一項において準用する場合を含む。）又は第二百九十四条第二項第二号に規定する顧客口座をいう。）を除く。）に記載され、又は記録されている株券等であって、当該外国社債等管理業者が顧客からの委託により管理を行うもの（当該外国社債等管理業者が当該株券等について法第二百二十七条の二十三第三項各号に掲げる者に該当しない場合に限る。）

(xi) Share Certificates, etc. stated or recorded for an account (excluding a customer account (meaning a customer account provided in Article 68, paragraph (2), item (ii) of the Act on Transfer of Bonds, etc. (Act No. 75 of 2001) (including cases where it is applied mutatis mutandis pursuant to Article 127 of the Act on Transfer of Bonds, etc.), Article 127-4, paragraph (2), item (ii), Article 129, paragraph (2), item (ii) (including cases where it is applied mutatis mutandis pursuant to Article 228, paragraph (1) of the Act on Transfer of Bonds, etc.), Article 165, paragraph (2), item (ii) (including cases where it is applied mutatis mutandis pursuant to Article 247-3, paragraph (1) of the Act on Transfer of Bonds, etc.) or Article 194, paragraph (2), item (ii) of the Act on Transfer of Bonds, etc.)) of a person whose business is to conduct the administration of Bonds, etc. (meaning Bonds, etc. provided

in Article 2, paragraph (1) of the Act on Transfer of Bonds, etc.; the same applies in this item) or rights similar to Bonds, etc. of other persons in a foreign state in accordance with the laws and orders of the foreign state (hereinafter referred to as the "Foreign Bond, etc. Administrator" in this item) in the transfer account book maintained by the Organization Directly Senior to the Foreign Bond, etc. Administrator (meaning Organization Directly Senior provided in paragraph (6) of that Article) for which the Foreign Bond, etc. Administrator conducts the administration based on entrustment by customers (limited to cases where the Foreign Bond, etc. Administrator does not fall under the categories of persons set forth in the items of Article 27-23, paragraph (3) of the Act with regard to the Share Certificates, etc.).

(新株予約権証券等の換算)

(Conversion of Share Option Certificates)

第五条 法第二十七条の二十三第四項に規定する内閣府令で定める数は、次に掲げる数とする。

Article 5 (1) The number to be specified by Cabinet Office Order, provided in Article 27-23, paragraph (4) of the Act, is any of the following numbers:

一 新株予約権証券については、新株予約権の目的である株式の数。ただし、次に掲げる要件の全てに該当するときは、零とする。

(i) for share option certificates, the number of shares underlying the share options; provided, however, that the number must be nil when all of the following requirements are satisfied:

イ 株券等の保有者が会社法第二百七十七条に規定する新株予約権無償割当てにより取得したものであること。

(a) those acquired by the holder of Share Certificates, etc. through allotment of share options without contribution provided in Article 277 of the Companies Act;

ロ 当該新株予約権証券の発行の日から会社法第二百三十六条第一項第四号に掲げる期間（同法第二百七十九条第三項の規定により延長されたものとみなされる期間を含む。）の末日までの期間が二月を超えないこと。

(b) the period from the day of issue of the relevant share option certificates to the last day of the period set forth in Article 236, paragraph (1), item (iv) of the Companies Act (including the period deemed to be extended pursuant to the provisions of Article 279, paragraph (3) of that Act) does not exceed two months; and

ハ その募集に際し、当該新株予約権証券の引受けを行う一又は二以上の金融商品取引業者（法第二条第九項に規定する金融商品取引業者（法第二十八条第一項に規定する第一種金融商品取引業を行う者に限る。）をいう。第六号ハにおいて同じ。）が発行された当該新株予約権証券の全て（当該新株予約権証券に係る新株

予約権が行使されたものを除く。)を取得して自己又は第三者が当該新株予約権証券に係る新株予約権を行使することを内容とする契約が発行者と当該金融商品取引業者との間で締結されていること。

(c) a contract stipulating that one or more financial instruments business operators (meaning the financial instruments business operators provided in Article 2, paragraph (9) of the Act (limited to those engaging in type I financial instruments business provided in Article 28, paragraph (1) of the Act); hereinafter the same applies in item (vi), sub-item (c)) underwriting the relevant share option certificates will acquire all the share option certificates issued (excluding the share option certificates in which share options have been exercised) and the financial instruments business operator(s) or a third party will exercise the share options pertaining to the share option certificates upon public offering thereof has been concluded between the issuer and the financial instruments business operator(s).

二 新株予約権付社債券については、当該新株予約権付社債券に付与されている新株予約権の目的である株式の数

(ii) for corporate bond certificates with share options, the number of shares underlying the share options attached to the relevant corporate bond certificates with share options;

三 外国の者が発行者である証券又は証書で株券の性質を有するものについては、株式の数

(iii) for securities or certificates which are issued by a foreign person and have the nature of share certificates, the number of shares;

四 外国の者が発行者である証券又は証書で新株予約権証券又は新株予約権付社債券の性質を有するものについては、内国法人が発行者である証券又は証書に準じて株式に換算した数

(iv) for securities or certificates which have been issued by a foreign person and have the nature of share option certificates or corporate bond certificates with share options, the number of securities or certificates that are converted into shares in the same manner as the securities or certificates issued by a domestic corporation;

五 投資証券等（令第一条の四第一号に規定する投資証券等をいう。以下同じ。）については、投資口の数

(v) for Investment Securities, etc. (meaning investment securities, etc. as provided in Article 1-4, item (i) of the Order; the same applies hereinafter), the number of units of Investment Equity;

六 新投資口予約権証券等（令第一条の四第二号に規定する新投資口予約権証券等をいう。以下同じ。）については、新投資口予約権等（新投資口予約権及び外国投資法人に対する権利で新投資口予約権の性質を有する権利をいう。以下この項において同じ。）の目的である投資口の数。ただし、次に掲げる要件の全てに該当する新投資口予約権証券については、零とする。

(vi) for Investment Equity Subscription Rights Certificates, etc. (meaning investment equity subscription rights certificates, etc. as provided in Article 1-4, item (ii) of the Order; the same applies hereinafter), the number of units of Investment Equity underlying the Investment Equity Subscription Rights, etc. (meaning investment equity subscription rights and rights to a foreign investment corporation which have the nature of investment equity subscription rights; hereinafter the same applies in this paragraph); provided, however, that the number must be nil for Investment Equity Subscription Rights Certificates which satisfy all of the following requirements:

イ 株券等の保有者が投資信託及び投資法人に関する法律第八十八条の十三に規定する新投資口予約権無償割当てにより取得したものであること。

(a) those acquired by the holder of Share Certificates, etc. through allotment of investment equity subscription rights without contribution provided in Article 88-13 of the Act on Investment Trusts and Investment Corporations;

ロ 当該新投資口予約権証券の発行の日から投資信託及び投資法人に関する法律第八十八条の二第三号に掲げる期間（同法第八十八条の十五第三項の規定により延長されたものとみなされる期間を含む。）の末日までの期間が二月を超えないこと。

(b) the period from the day of issue of the Investment Equity Subscription Rights Certificates to the last day of the period set forth in Article 88-2, item (iii) of the Act on Investment Trusts and Investment Corporations (including the period deemed to be extended pursuant to the provisions of Article 88-15, paragraph (3) of that Act) does not exceed two months; and

ハ その募集に際し、当該新投資口予約権証券の引受けを行う一又は二以上の金融商品取引業者が発行された当該新投資口予約権証券の全て（当該新投資口予約権証券に係る新投資口予約権が行使されたものを除く。）を取得して自己又は第三者が当該新投資口予約権証券に係る新投資口予約権を行使することを内容とする契約が発行者と当該金融商品取引業者との間で締結されていること。

(c) a contract stipulating that one or more financial instruments business operators underwriting the Investment Equity Subscription Rights Certificates will acquire all the Investment Equity Subscription Rights Certificates issued (excluding the Investment Equity Subscription Rights Certificates in which Investment Equity Subscription Rights have been exercised) and the financial instruments business operator(s) or a third party will exercise the Investment Equity Subscription Rights pertaining to the Investment Equity Subscription Rights Certificates upon Public Offering thereof has been concluded between the issuer and the financial instruments business operator(s).

七 対象有価証券カバードワラントについては、次に掲げる当該対象有価証券カバー

ドワラントにおいて表示されるオプションに係る対象有価証券の区分に応じ、それぞれ次に定める数

(vii) for Covered Warrants for Subject Securities, the number of shares or the like specified as follows according to the category of subject securities pertaining to the respective options indicated on the Covered Warrants for Subject Securities:

イ 株券 当該対象有価証券カバードワラントにおいて表示されるオプションにより取得することができる株式の数

(a) share certificates: the number of shares which can be acquired through the options indicated on the Covered Warrants for Subject Securities;

ロ 新株予約権証券 当該対象有価証券カバードワラントにおいて表示されるオプションにより取得することができる新株予約権証券の新株予約権の目的である株式の数

(b) share option certificates: the number of shares underlying the share options of the share option certificates which can be acquired through the options indicated on the Covered Warrants for Subject Securities;

ハ 新株予約権付社債券 当該対象有価証券カバードワラントにおいて表示されるオプションにより取得することができる新株予約権付社債券に付与されている新株予約権の目的である株式の数

(c) corporate bond certificates with share options: the number of shares underlying the share options attached to bonds with share options which can be acquired through the options indicated on the Covered Warrants for Subject Securities;

ニ 外国の者が発行者である証券又は証書で株券の性質を有するもの 当該対象有価証券カバードワラントにおいて表示される株式の数

(d) securities or certificates which are issued by a foreign person and which have the nature of share certificates: the number of shares indicated on the Covered Warrants for Subject Securities;

ホ 外国の者が発行者である証券又は証書で新株予約権証券又は新株予約権付社債券の性質を有するもの 内国法人が発行者である証券又は証書に準じて株式に換算した数

(e) securities or certificates which are issued by a foreign person and have the nature of share option certificates or corporate bond certificates with share options: the number of securities or certificates that are converted into shares in the same manner as the securities or certificates issued by a domestic corporation;

ヘ 投資証券等 当該対象有価証券カバードワラントにおいて表示されるオプションにより取得することができる投資口の数

(f) Investment Securities, etc.: the number of units of Investment Equity which is able to be acquired through options indicated on the Covered Warrants for Subject Securities; and

ト 新投資口予約権証券等 当該対象有価証券カバードワラントにおいて表示されるオプションにより取得することができる新投資口予約権証券等の新投資口予約権等の目的である投資口の数

(g) Investment Equity Subscription Rights Certificates, etc.: the number of units of Investment Equity underlying the Investment Equity Subscription Rights, etc. of Investment Equity Subscription Rights Certificates, etc. which are able to be acquired through options indicated on the Covered Warrants for Subject Securities.

八 対象有価証券預託証券については、次に掲げる当該対象有価証券預託証券において表示される権利に係る対象有価証券の区分に応じ、それぞれ次に定める数

(viii) for Depository Receipts for Subject Securities, the numbers of shares or the like specified as follows according to the categories of subject securities pertaining to the rights indicated on the Depository Receipts for Subject Securities:

イ 株券 当該対象有価証券預託証券において表示される権利の目的である株式の数

(a) share certificates: the number of shares underlying the rights indicated on the Depository Receipts for Subject Securities;

ロ 新株予約権証券 当該対象有価証券預託証券において表示される権利の目的である新株予約権証券の新株予約権の目的である株式の数

(b) share option certificates: the number of shares underlying the share options of the share option certificates underlying the rights indicated on the Depository Receipts for Subject Securities;

ハ 新株予約権付社債券 当該対象有価証券預託証券において表示される権利の目的である新株予約権付社債券に付与されている新株予約権の目的である株式の数

(c) corporate bond certificates with share options: the number of shares underlying the share options attached to the bonds with share option underlying the rights indicated on the Depository Receipts for Subject Securities;

ニ 外国の者が発行者である証券又は証書で株券の性質を有するもの 当該対象有価証券預託証券において表示される権利の目的である株式の数

(d) securities or certificates which are issued by a foreign person and have the nature of share certificates: the number of shares underlying the rights indicated on the Depository Receipts for Subject Securities;

ホ 外国の者が発行者である証券又は証書で新株予約権証券又は新株予約権付社債券の性質を有するもの 内国法人が発行者である証券又は証書に準じて株式に換算した数

(e) securities or certificates which are issued by a foreign person and have the nature of share option certificates or corporate bond certificates with share options: the number of securities or certificates that are converted into shares in the same manner as securities or certificates issued by a

- domestic corporation;
- へ 投資証券等 当該対象有価証券預託証券において表示される権利の目的である投資口の数
- (f) Investment Securities, etc.: the number of units of Investment Equity underlying the rights indicated on the Depository Receipts for Subject Securities; and
- ト 新投資口予約権証券等当該対象有価証券預託証券において表示される権利の目的である新投資口予約権証券等の新投資口予約権等の目的である投資口の数
- (g) Investment Equity Subscription Rights Certificates, etc.: the number of units of Investment Equity underlying the Investment Equity Subscription Rights, etc. of Investment Equity Subscription Rights Certificates, etc. underlying the rights indicated on the Depository Receipts for Subject Securities.
- 九 対象有価証券信託受益証券については、次に掲げる当該対象有価証券信託受益証券の受託有価証券である対象有価証券の区分に応じ、それぞれ次に定める数
- (ix) for Beneficiary Certificates of Subject Securities in Trust, the numbers specified as follows according to the category of subject securities which are the Entrusted Securities of the Beneficiary Certificates of Subject Securities in Trust set forth in the respective items:
- イ 株券 当該対象有価証券信託受益証券に表示される受益権の内容である株式の数
- (a) share certificates: the number of shares of beneficial interests indicated on the Beneficiary Certificates for Subject Securities in Trust;
- ロ 新株予約権証券 当該対象有価証券信託受益証券に表示される受益権の内容である新株予約権証券の新株予約権の目的である株式の数
- (b) share option certificates: the number of shares underlying the share options of share option certificates of beneficial interests indicated on the Beneficiary Certificates for Subject Securities in Trust;
- ハ 新株予約権付社債券 当該対象有価証券信託受益証券に表示される受益権の内容である新株予約権付社債券に付与されている新株予約権の目的である株式の数
- (c) corporate bond certificates with share options: the number of shares underlying the share options attached to the bonds with share options of beneficial interests indicated on the Beneficiary Certificates for Subject Securities in Trust;
- ニ 外国の者が発行者である証券又は証書で株券の性質を有するもの 当該対象有価証券信託受益証券に表示される受益権の内容である株式の数
- (d) securities or certificates which are issued by a foreign person and which have the nature of share certificates: the number of shares of beneficial interests indicated on the Beneficiary Certificates for Subject Securities in Trust;
- ホ 外国の者が発行者である証券又は証書で新株予約権証券又は新株予約権付社債

券の性質を有するもの 内国法人の発行する証券又は証書に準じて株式に換算した数

- (e) securities or certificates which are issued by a foreign person and which have the nature of share option certificates or corporate bond certificates with share options: the number of securities or certificates that are converted into shares in the same manner as the securities or certificates issued by a domestic corporation;

ヘ 投資証券等 当該対象有価証券信託受益証券に表示される受益権の内容である投資口の数

- (f) Investment Securities, etc.: the number of units of Investment Equity of beneficial interests indicated on the Beneficiary Certificates of Subject Securities in Trust; and

ト 新投資口予約権証券等 当該対象有価証券信託受益証券に表示される受益権の内容である新投資口予約権証券等の新投資口予約権等の目的である投資口の数

- (g) Investment Equity Subscription Rights Certificates, etc.: the number of units of Investment Equity underlying the Investment Equity Subscription Rights, etc. of Investment Equity Subscription Rights Certificates, etc. of beneficial interests indicated on the Beneficiary Certificates of Subject Securities in Trust.

十 対象有価証券償還社債については、次に掲げる償還を受ける対象有価証券の区分に応じ、それぞれ次に定める数

- (x) for Subject Securities Redeemable Corporate Bonds, the numbers specified as follows according to the category of subject securities to be redeemed set forth in the respective items:

イ 株券 当該償還を受ける株式の数

- (a) share certificates: the number of shares to be redeemed;

ロ 新株予約権証券 当該償還を受ける新株予約権証券の新株予約権の目的である株式の数

- (b) share option certificates: the number of shares underlying the share options of share option certificates to be redeemed;

ハ 新株予約権付社債券 当該償還を受ける新株予約権付社債券に付与されている新株予約権の目的である株式の数

- (c) corporate bond certificates with share options: the number of shares underlying the share options attached to the corporate bond certificates with share options to be redeemed;

ニ 外国の者が発行者である証券又は証書で株券の性質を有するもの 償還を受ける株式の数

- (d) securities or certificates which are issued by a foreign person and have the nature of share certificates: the number of shares to be redeemed;

ホ 外国の者が発行者である証券又は証書で新株予約権証券又は新株予約権付社債券の性質を有するもの 内国法人が発行者である証券又は証書に準じて株式に換



算した数

- (e) securities or certificates which are issued by a foreign person and have the nature of share option certificates or corporate bond certificates with share options: the number of securities or certificates that are converted into shares in the same manner as securities or certificates issued by a domestic corporation;

へ 投資証券等 当該償還を受ける投資口の数

- (f) Investment Securities, etc.: the number of units of Investment Equity to be redeemed; and

ト 新投資口予約権証券等 当該償還を受ける新投資口予約権証券等の新投資口予約権等の目的である投資口の数

- (g) Investment Equity Subscription Rights Certificates, etc.: the number of units of Investment Equity underlying the Investment Equity Subscription Rights, etc. of Investment Equity Subscription Rights Certificates, etc. to be redeemed.

2 法第二十七条の二十三第四項に規定する発行済株式の総数又はこれに準ずるものとして内閣府令で定める数は、発行済投資口の総数とする。

- (2) The total number of issued shares or the number to be specified by Cabinet Office Order as being equivalent thereto, as provided in Article 27-23, paragraph (4) of the Act, is the total number of units issued Investment Equity.

(株券等保有割合に加算しない有価証券)

(Securities Not To Be Added in Calculation of the Ownership Ratio of Share Certificates)

第五条の二 法第二十七条の二十三第四項に規定する株券その他の内閣府令で定める有価証券は、次に掲げる有価証券とする。

Article 5-2 The share certificates and any other securities specified by Cabinet Office Order, provided in Article 27-23, paragraph (4) of the Act, are the following securities:

一 株券

- (i) share certificates;

二 外国の者が発行者である証券又は証書で株券の性質を有するもの

- (ii) securities or certificates which are issued by a foreign person and which have the nature of share certificates;

三 投資証券等

- (iii) Investment Securities, etc.;

四 法第二条第一項第二十号に掲げる有価証券で株券、投資証券等又は同項第十七号に掲げる有価証券のうち株券の性質を有するものに係る権利を表示するもの

- (iv) the securities set forth in Article 2, paragraph (1), item (xx) of the Act which indicate a right pertaining to share certificates, Investment Securities, etc. or securities set forth in item (xvii) of that paragraph that have the

nature of share certificates; and

五 有価証券信託受益証券で受託有価証券が株券、投資証券等又は法第二条第一項第十七号に掲げる有価証券のうち株券の性質を有するもの

(v) Beneficiary Certificates of Securities in Trust, of which the Entrusted Securities are share certificates, Investment Securities, etc. or securities set forth in Article 2, paragraph (1), item (xvii) of the Act that have the nature of share certificates.

(特別の関係)

(Special Relationship)

第五条の三 令第十四条の七第一項第四号に規定する内閣府令で定める関係は、財務諸表等の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第五十九号）第八条第三項に規定する子会社（組合に限る。）と同項に規定する親会社の関係とする。

Article 5-3 The relationship specified by Cabinet Office Order provided in Article 14-7, paragraph (1), item (iv) of the Order is the relationship between a subsidiary company (limited to a partnership) provided in Article 8, paragraph (3) of the Ordinance on Terminology, Forms, and Preparation Methods of Financial Statements, etc. (Ordinance of the Ministry of Finance No. 59 of 1963) and a parent company provided in that paragraph.

(みなし共同保有者から除外されるための保有株券等の数の基準)

(Criteria for the Number of Share Certificates Held Which Are Excluded from the Deemed Joint Holder)

第六条 法第二十七条の二十三第六項ただし書に規定する内閣府令で定める数は、次の各号に掲げる区分に従い、当該各号に定めるものとする。

Article 6 The number to be specified by Cabinet Office Order provided in the proviso to Article 27-23, paragraph (6) of the Act is either of the numbers listed in the following two items according to the categories set forth in the respective items:

一 内国法人の発行する株券等 単体株券等保有割合（令第十四条の七の二第二項に規定する単体株券等保有割合をいう。以下この号において同じ。）が千分の一となる株券等の数（法第二十七条の二十三第六項に規定する特別の関係にある他の保有者の単体株券等保有割合のうち当該保有者の単体株券等保有割合以下であるものを合計した割合が千分の九を超える場合にあっては、百分の一から当該合計した割合を控除して得た割合に相当する株券等の数（控除してなお控除しきれない割合がある場合には、当該控除しきれない割合はないものとする。））

(i) share certificates, etc. issued by a domestic corporation: the number of Share Certificates, etc. of which the Ownership Rate of Share Certificates, etc. in Isolation (meaning the Ownership Rate of Share Certificates, etc. in Isolation provided in Article 14-7-2, paragraph (2) of the Order; hereinafter the same applies in this item) must be 0.1 percent (in cases where, among

the Ownership Rates of Share Certificates, etc. of other holders in the special relationship as provided in Article 27-23, paragraph (6) of the Act, the total rate of those which are less than the Ownership Rate of Share Certificates, etc. in Isolation of the relevant holder exceeds 0.9 percent, the number of Share Certificates, etc. equivalent to the rate obtained by deducting the total rate from 1 percent (in cases where any rate remains after the deduction, the remaining rate is ignored)); and

二 外国の者の発行する株券等 発行済株式又は発行済投資口の総数の百分の一に相当する数

(ii) Share Certificates, etc. issued by a foreign person: the number equivalent to 1 percent of the total number of the issued shares or the total number of units of the issued Investment Equity.

(法第二十七条の二十四に規定する通知書の記載内容)

(Matters Required To Be Included in the Written Notice Provided in Article 27-24 of the Act)

第七条 法第二十七条の二十四に規定する通知書には、通知書の作成の日、顧客が議決権その他の権利を行使することができる権限又は議決権その他の権利の行使について指図を行うことができる権限を有する株券等の発行者の名称、当該株券等の数、当該株券等について当該顧客がこれらの権限を有する旨及び当該発行者の発行する株券等の取得又は処分の状況を記載しなければならない。

Article 7 In the written notice provided in Article 27-24 of the Act, the date of the preparation of the written notice, the name of the issuer of Share Certificates, etc. with which a customer has the authority to exercise the customer's voting right or any other rights, or the authority to give instructions as to the exercise of the relevant voting right or any other rights, the number of the Share Certificates, etc., a statement to the effect that the relevant customer has such authority with regard to the Share Certificates, etc., and the status of the acquisition or disposition of Share Certificates, etc. issued by the relevant issuer must be stated.

(変更報告書の記載内容等)

(Matters Required To Be Included in Change Reports)

第八条 法第二十七条の二十五第一項並びに第二十七条の二十六第二項（第三号に掲げる場合に限る。）及び第五項の規定による変更報告書を提出すべき者は、第一号様式により当該報告書を四通作成し、財務局長等に提出しなければならない。

Article 8 (1) A person who is to submit a change report under the provisions of Article 27-25, paragraph (1), and Article 27-26, paragraph (2) (limited to the case set forth in item (iii)) and (5) of the Act must prepare four copies of the relevant report by using Form No. 1 and submit them to the Director-General of a Local Finance Bureau, etc.

2 第二条第二項の規定は、前項の規定により変更報告書（法第二十七条の二十六第一項の規定によるものを除く。以下この項において同じ。）を提出する場合について準用する。ただし、この項の規定において準用する第二条第二項に規定する書面（以下この項において「添付書面」という。）が、同条第二項の規定により当該変更報告書に係る大量保有報告書に添付された書面又は当該変更報告書の直前に提出された変更報告書（当該大量保有報告書に係るものに限る。）に添付された添付書面と同一の内容である場合には、この限りでない。

(2) The provisions of Article 2, paragraph (2) must apply mutatis mutandis to a case where a change report is submitted pursuant to the provisions of the preceding paragraph (excluding a change report under the provisions of Article 27-26, paragraph (1); hereinafter the same applies in this paragraph); provided, however, that this must not apply if a document provided in Article 2, paragraph (2) as applied mutatis mutandis pursuant to the provisions of this paragraph (hereinafter referred to as the "Attached Document" in this paragraph) has the same contents as the document attached to a statement of large-volume holdings to which the change report pertains, or the same contents as an Attached Document for a change report submitted immediately prior to the relevant change report (limited to that pertaining to the relevant statement of large-volume holdings).

（変更報告書を提出する必要がない場合）

(Cases Where Change Reports Are Not Required)

第九条 法第二十七条の二十五第一項ただし書に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 9 The cases to be specified by Cabinet Office Order, provided in the proviso to Article 27-25, paragraph (1), are the following cases:

一 株券等保有割合（法第二十七条の二十三第四項に規定する株券等保有割合をいう。以下同じ。）が百分の五以下であることが記載された変更報告書を既に提出している場合

(i) cases where a change report stating that the Ownership Ratio of Share Certificates, etc. is 5 percent or less has already been submitted; and

二 新株予約権証券若しくは新株予約権付社債券に係る新株予約権の目的である株式又は新投資口予約権証券に係る新投資口予約権の目的である投資口の発行価格の調整のみによって保有株券等の総数が増加し又は減少する場合

(ii) cases where the Total Number of Share Certificates, etc. Held increases or decreases only as a result of the adjustment of the issue price of the shares underlying the share options pertaining to share option certificates or corporate bond certificates with share options or Investment Equity underlying the Investment Equity Subscription Rights pertaining to Investment Equity Subscription Rights Certificates.

(重要な事項の変更から除外されるもの等)

(Exclusions from Changes in Important Matters)

第九条の二 令第十四条の七の二第一項第五号に規定する軽微なものとして内閣府令で定めるものは、同号イからホまでに掲げる契約の締結又はそれらの内容の変更があった株券等の数を、当該株券等の発行者の発行済株式の総数又は発行済投資口の総数に当該保有者及び共同保有者（令第十四条の七の二第一項第一号に規定する共同保有者をいう。以下同じ。）の保有する当該株券等（第五条の二各号に掲げる有価証券を除く。）の数を加算した数（以下この条において「発行済株式総数等」という。）で除して得た割合が百分の一未満のものとする。

Article 9-2 (1) Changes which are to be specified by Cabinet Office Order as being minor changes, as provided in Article 14-7-2, paragraph (1), item (v) of the Order, must be those regarding which the rate obtained by dividing the number of Share Certificates, etc., based on which the contracts set forth in sub-items (a) to (e) inclusive of that item have been concluded or regarding which the details of such contracts have been changed by the amount calculated by adding the total number of issued shares of the issuer of the Share Certificates, etc., or the total number of issued Investment Equity, to the number of the Share Certificates, etc. (excluding the securities set forth in the items of Article 5-2) held by the relevant holders and Joint Holders (meaning the joint holders provided in Article 14-7-2, paragraph (1), item (i) of the Order; the same applies hereinafter) (hereinafter referred to as the "Total Number, etc. of Issued Share Certificates" in this Article), is less than 1 percent.

2 令第十四条の七の二第一項第六号に規定する内閣府令で定めるものは、次に掲げるものとする。

(2) Anything to be specified by Cabinet Office Order, provided in Article 14-7-2, paragraph (1), item (vi) of the Order, is the following:

一 保有する株券等の内訳の変更であって、当該変更のある株券等の数の合計を発行済株式総数等で除して得た割合が百分の一未満のもの

(i) a change in the breakdown of Share Certificates, etc. held and the rate obtained by dividing the total number of Share Certificates, etc. to be changed by the Total Number, etc. of Issued Share Certificates is less than 1 percent; and

二 第一号様式及び第三号様式に記載すべき事項のうち、軽微な変更（前号に掲げるものを除く。）

(ii) among the matters to be contained in Form No. 1 and Form No. 3, any minor change (excluding that set forth in the preceding item).

3 令第十四条の七の二第二項に規定する新株予約権付社債券その他の内閣府令で定める有価証券は、次に掲げる有価証券とする。

(3) The corporate bond certificates with share options and the securities to be specified by Cabinet Office Order, provided in Article 14-7-2, paragraph (2) of

the Order, are the following securities:

一 新株予約権付社債券

(i) corporate bond certificates with share options;

二 新株予約権証券

(ii) share option certificates;

三 外国の者の発行する証券又は証書で前二号に掲げる有価証券の性質を有するもの

(iii) securities or certificates issued by a foreign person which are of the same nature as the securities set forth in the preceding two items; and

四 新投資口予約権証券等

(iv) Investment Equity Subscription Rights Certificates, etc.

(短期大量譲渡に該当する場合の変更報告書の記載内容)

(Matters Required To Be Included in Change Reports for Transfers of a Large Number of Share Certificates in a Short Period)

第十条 法第二十七条の二十五第二項の規定により、変更報告書に譲渡の相手方及び対価に関する事項について記載しなければならない場合には、第一号様式の「第2 提出者に関する事項」の「(5) 当該株券等の発行者の発行する株券等に関する最近60日間の取得又は処分の状況」に代えて、第二号様式により記載するものとする。

Article 10 Where matters concerning the party to whom a transfer is made and the consideration received for the transfer must be included in a change report pursuant to the provisions of Article 27-25, paragraph (2) of the Act, they are included in Form No. 2 in lieu of "(5) The status of the acquisition or disposition over the past 60 days regarding Share Certificates, etc. issued by the issuer of the Share Certificates, etc." in "No. 2 Matters concerning a person who submits the report."

(特例対象株券等の保有者である金融商品取引業者等の者)

(Financial Instruments Business Operators Who Hold Share Certificates Subject to Special Provisions)

第十一条 法第二十七条の二十六第一項に規定する金融商品取引業者、銀行その他の内閣府令で定める者は、次に掲げる者とする。

Article 11 A financial instruments business operator, a bank or any other person to be specified by Cabinet Office Order, as provided in Article 27-26, paragraph (1) of the Act, is any of the following persons:

一 金融商品取引業者（法第二十八条第一項に規定する第一種金融商品取引業（有価証券関連業に該当するものに限り、法第二十九条の四の二第十項に規定する第一種少額電子募集取扱業務を除く。次号において同じ。）を行う者又は投資運用業（法第二十八条第四項に規定する投資運用業のうち法第二条第八項第十二号及び第十四号に掲げる行為に限る。次号において同じ。）を行う者に限る。）、銀行、信託会社（信託業法（平成十六年法律第百五十四号）第三条又は同法第五十三条第一項の免許を受けたものに限る。）、保険会社、農林中央金庫及び株式会社商工組合中央

金庫

(i) financial instruments business operators (limited to those engaging in Type I Financial Instruments Business as provided in Article 28, paragraph (1) of the Act (limited to Securities-Related Business Activities, excluding Type I Small Amount Electronic Public Offering Service provided in Article 29-4-2, paragraph (10) of the Act; the same applies in the following item) or those engaging in Investment Management Business (limited to the business set forth in Article 2, paragraph (8), items (xii) and (xiv) of the Act among the Investment Management Business provided in Article 28, paragraph (4) of the Act); the same applies in the following item), banks, trust companies (limited to those that have obtained a license under Article 3 of the Trust Business Act (Act No. 154 of 2004) or Article 53, paragraph (1) of that Act), insurance companies, the Norinchukin Bank and the Shoko Chukin Bank Limited;

二 外国の法令に準拠して外国において、第一種金融商品取引業、投資運用業、銀行業、信託業又は保険事業を営む者であつて前号に掲げる者以外の者

(ii) persons who conduct a Type I Financial Instruments Business, Investment Management Business, banking business, trust business or insurance business in foreign states in accordance with the laws and orders thereof, and who do not fall under those set forth in the preceding item;

三 銀行等保有株式取得機構、日本銀行及び預金保険機構

(iii) the Banks' Shareholdings Purchase Corporation, the Bank of Japan and the Deposit Insurance Corporation of Japan; and

四 前三号に掲げる者（以下この条及び第十三条において「金融商品取引業者等」という。）を共同保有者とする者であつて金融商品取引業者等以外の者

(iv) persons who are joint holders of the persons set forth in the preceding three items (hereinafter referred to as "financial instruments business operators, etc." in this Article and Article 13), and who do not fall under the category of financial instruments business operators, etc.

（特例対象株券等から除外される場合の株券等保有割合の基準）

(Criteria of Ownership Ratio of Share Certificates in a Case Where Share Certificates Are Excluded from Share Certificates Subject to Special Provisions)

第十二条 法第二十七条の二十六第一項及び第二項第三号に規定する内閣府令で定める数は、百分の十とする。

Article 12 The ratio to be specified by Cabinet Office Order, as provided in Article 27-26, paragraphs (1) and (2), item (iii), is 10 percent.

（保有の態様その他の事情を勘案し特例対象株券等から除外される場合）

(Cases Where Share Certificates Are Excluded from Share Certificates Subject

to Special Provisions by Taking into Consideration the Manner of Holding and Other Circumstances)

第十三条 法第二十七条の二十六第一項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 13 The cases to be specified by Cabinet Office Order, provided in Article 27-26, paragraph (1) of the Act, are the following cases:

一 金融商品取引業者等に金融商品取引業者等でない共同保有者がいる場合において、当該共同保有者に金融商品取引業者等である共同保有者がいないものとみなして計算した当該共同保有者の株券等保有割合が百分の一を超える場合

(i) cases where a financial instruments business operator, etc. has a joint holder who is not a financial instruments business operator, etc. and where the Ownership Ratio of Share Certificates, etc. of the relevant joint holder, which is calculated by deeming the relevant joint holder to have no joint holder who is a financial instruments business operator, etc., exceeds 1 percent; and

二 金融商品取引業者等が保有する株券等に係る株券等保有割合が百分の十以下となる場合であって、当該株券等に係る大量保有報告書又は変更報告書のうち最後に提出されたものに記載された株券等保有割合（百分の十を超えているものに限る。）からの減少が百分の一未満の場合

(ii) cases where the Ownership Ratio of Share Certificates, etc. pertaining to Share Certificates, etc. held by a financial instruments business operator, etc. is less than 10 percent, and where a decrease in the Ownership Ratio of the Share Certificates, etc. (limited to that which exceeds 10 percent) as stated in a statement of large-volume holdings or a change report, whichever has been most recently submitted, pertaining to the Share Certificates, etc. is less than 1 percent.

(特例対象株券等の保有者である国等の者)

(State Holders of Share Certificates Subject to Special Provisions)

第十四条 法第二十七条の二十六第一項に規定する国、地方公共団体その他の内閣府令で定める者は、次に掲げる者とする。

Article 14 National government, local government or any other person to be specified by Cabinet Office Order, provided in Article 27-26, paragraph (1) of the Act, is the following persons:

一 国及び地方公共団体

(i) the national or a local government; or

二 前号に掲げる者を共同保有者とする者であって前号に掲げる者以外の者

(ii) a person not set forth in the preceding item who is a joint holder with a person set forth in the preceding item

(特例対象株券等に係る大量保有報告書等の記載内容等)



(Matters Required To Be Included in Statement of Large-Volume Holdings  
Pertaining to Share Certificates Subject to Special Provisions)

第十五条 法第二十七条の二十六第一項の規定による大量保有報告書又は同条第二項（第三号に掲げる場合を除く。）の規定による変更報告書を提出すべき者は、第三号様式により当該報告書四通を作成し、財務局長等に提出しなければならない。

Article 15 A person who is to submit a statement of large-volume holdings under Article 27-26, paragraph (1) of the Act or a change report under paragraph (2) of that Article (excluding the case set forth in item (iii)) must prepare four copies of the relevant statement or report using Form No. 3 and submit them to the Director-General of the Local Finance Bureau, etc.

(重要提案行為等となるもの)

(Acts Which Constitute the Making of Important Suggestions)

第十六条 令第十四条の八の二第一項第十三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 16 The matters to be specified by Cabinet Office Order, provided in Article 14-8-2, paragraph (1), item (xiii) of the Order, are the following matters:

一 資本政策に関する重要な変更（証券取引法施行令第十四条の八の二第一項第十号に掲げるものを除く。）

(i) an important change in capital policy (excluding that set forth in Article 14-8-2, paragraph (1), item (x) of the Order for Enforcement of the Securities and Exchange Act);

二 解散（合併による解散を除く。）

(ii) dissolution (excluding dissolution as a result of a merger); and

三 破産手続開始、再生手続開始又は更生手続開始の申立て

(iii) a petition for the commencement of bankruptcy proceedings, rehabilitation proceedings or reorganization proceedings.

(特例対象株券等に係る変更報告書を提出しなければならない場合)

(Cases Where Change Reports Pertaining to Share Certificates Subject to Special Provisions Are Required)

第十七条 法第二十七条の二十六第二項第四号に規定する内閣府令で定める場合及び内閣府令で定める日は、次の各号に掲げる場合の区分に応じ当該各号に定める日とする。

Article 17 The case to be specified by Cabinet Office Order and the date to be specified by Cabinet Office Order, provided in Article 27-26, paragraph (2), item (iv) of the Act, is any of the cases set forth in the following items and the dates to be specified for the respective cases:

一 法第二十七条の二十五第一項の規定による変更報告書に記載された株券等保有割合の計算の基礎となった日の後の基準日における株券等保有割合が当該変更報告書に記載された株券等保有割合より百分の一以上増加し又は減少した場合その他の大

量保有報告書に記載すべき重要な事項の変更があった場合 当該基準日から五日以内

- (i) cases where the Ownership Ratio of Share Certificates, etc. as of the reference date that comes after the date on which the calculation of the Ownership Ratio of Share Certificates, etc. stated in a change report under Article 27-25, paragraph (1) of the Act is based increased or decreased by 1 percent or more from the Ownership Ratio of Share Certificates, etc. that was stated in the relevant change report, or any other cases where there arises any change in important matters to be stated in a statement of large-volume holdings: within five days from the relevant reference date;

二 法第二十七条の二十三第一項の規定による大量保有報告書に記載された株券等保有割合の計算の基礎となった日の後の基準日における株券等保有割合が当該大量保有報告書に記載された株券等保有割合より百分の一以上増加し又は減少した場合その他の大量保有報告書に記載すべき重要な事項の変更があった場合 当該基準日から五日以内

- (ii) cases where the Ownership Ratio of Share Certificates, etc. as of the Reference Date that comes after the date on which the calculation of the Ownership Ratio of Share Certificates, etc. stated in a statement of large-volume holdings under Article 27-23, paragraph (1) of the Act is based increased or decreased by 1 percent or more from the Ownership Ratio of Share Certificates, etc. that was stated in the relevant statement of large-volume holdings, or any other cases where there arises any change in important matters to be stated in a statement of large-volume holdings: within five days from the relevant reference date; and

三 株券等保有割合が百分の十に減少し、当該株券等が特例対象株券等になった場合 当該特例対象株券等になった日から五日以内

- (iii) cases where the Share Certificate, etc. Ownership Ratio has decreased to 10 percent, and where the Share Certificates, etc. have come to fall under the category of Share Certificates, etc. Subject to Special Provisions: within five days from the date on which the Share Certificates, etc. come to fall under the category of Share Certificates, etc. Subject to Special Provisions.

(特例対象株券等の保有者となるための基準日の届出)

(Notification of Reference Date for Becoming a Holder of Share Certificates Subject to Special Provisions)

第十八条 法第二十七条の二十六第三項に規定する基準日の届出をしようとする者は、第四号様式により届出書二通を作成し、財務局長等に提出しなければならない。

Article 18 (1) A person who intends to provide notice of the reference date provided in Article 27-26, paragraph (3) of the Act must prepare two copies of the written notification using Form No. 4 and submit them to the Director-General of the Local Finance Bureau, etc.

2 前項の基準日を変更しようとするときは、第四号様式により届出書二通を作成し、あらかじめ財務局長等に提出しなければならない。

(2) A person who intends to change the reference date referred to in the preceding paragraph must prepare two copies of the written notification using Form No. 4 and submit them to the Director-General of the Local Finance Bureau, etc. in advance.

(大量保有報告書等の提出先)

(Authority to Which Statements of Large-Volume Holdings Are To Be Submitted)

第十九条 大量保有報告書又は変更報告書を提出する場合において、その提出者が外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第六条第一項第五号前段に規定する居住者であるときは、その者の本店又は主たる事務所の所在地（個人の場合にあつては、その住所又は居所。次条において同じ。）を管轄する財務局長（当該所在地が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局長）に、同法第六条第一項第六号に規定する非居住者であるときは、関東財務局長に、それぞれ提出しなければならない。

Article 19 (1) In the case of the submission of a statement of large-volume holdings or a change report, if the person who makes the submission is a resident as provided in the first sentence of Article 6, paragraph (1), item (v) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949), the statement or report must be submitted to the Director-General of the Local Finance Bureau who has jurisdiction over the location of the head office or the principal office of such person (or, in the case of an individual, the individual's domicile or residence; the same applies in the following Article) (or to the Director-General of the Fukuoka Local Finance Branch Bureau if the relevant location is within the jurisdiction of the Fukuoka Local Finance Branch Bureau), or to the Kanto Finance Bureau if such person is a non-resident as provided in Article 6, paragraph (1), item (vi) of that Act.

2 前項の規定により財務局長等に提出した大量保有報告書又は変更報告書の訂正報告書は、当該財務局長等に提出しなければならない。ただし、金融庁長官が法第二十七条の二十九第一項において準用する法第九条第一項及び第十条第一項の規定による訂正報告書の提出を命じた場合には、当該訂正報告書は、金融庁長官に提出するものとする。

(2) An amendment report for a statement of large-volume holdings or a change report which has been submitted to the Director-General of a Local Finance Bureau, etc. pursuant to the provisions of the preceding paragraph must be submitted to the Director-General of a Local Finance Bureau, etc.; provided, however, that in cases where the Commissioner of the Financial Services Agency orders the submission of an amendment report pursuant to the provisions of Article 9, paragraph (1) and Article 10, paragraph (1) of the Act

as applied mutatis mutandis pursuant to Article 27-29, paragraph (1) of the Act, the relevant amendment report is submitted to the Commissioner of the Financial Services Agency.

3 第一項の規定は、前条の規定による届出書を提出する場合に準用する。

(3) The provisions of paragraph (1) must apply mutatis mutandis to the case where the written notification under the preceding item is submitted.

(大量保有報告書等の備置き及び公衆縦覧)

(Maintenance and Public Inspection of Statements of Large-Volume Holdings)

第二十条 大量保有報告書及び変更報告書並びにこれらの訂正報告書は、関東財務局、これらの報告書に係る発行者である会社の本店又は主たる事務所の所在地を管轄する財務局（当該所在地が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局）及びこれらの報告書の提出者の本店又は主たる事務所の所在地を管轄する財務局（当該所在地が福岡財務支局の管轄区域内にある場合にあつては、福岡財務支局）に備え置き、公衆の縦覧に供する。

Article 20 Statements of large-volume holdings and change reports, and any amendment reports for such reports must be kept at the Kanto Local Finance Bureau, a local finance bureau which has jurisdiction over the location of the head office or the principal office of a company which is the issuer pertaining to those reports (or the Fukuoka Local Finance Branch Bureau, if the relevant location is within the jurisdiction of the Fukuoka Local Finance Branch Bureau), and a local finance bureau which has jurisdiction over the location of the head office or the principal office of the person who submitted such reports (or the Fukuoka Local Finance Branch Bureau, if the relevant location is within the jurisdiction of the Fukuoka Local Finance Branch Bureau), and must be made available for public inspection.

第二十一条 金融商品取引所及び認可金融商品取引業協会（法第二条第十三項に規定する認可金融商品取引業協会をいう。）は、法第二十七条の二十八第二項（法第二十七条の二十九第二項において準用する場合を含む。）の規定により、その業務時間中大量保有報告書及び変更報告書並びにこれらの訂正報告書の写しを公衆の縦覧に供しなければならない。

Article 21 A Financial Instruments Exchange and an Authorized Financial Instruments Firms Association (meaning the authorized financial instruments firms association provided in Article 2, paragraph (13) of the Act) must, pursuant to Article 27-28, paragraph (2) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 27-29, paragraph (2) of the Act), make copies of statements of large-volume holdings and change reports, and amendment reports for those reports available for public inspection during business hours.

(公衆縦覧に供する場合)

(Cases Where the Reports Are Made Available for Public Inspection)

第二十二条 法第二十七条の二十八第三項（法第二十七条の二十九第二項において準用する場合を含む。）に規定する内閣府令で定める場合は、大量保有報告書若しくは変更報告書又はこれらの訂正報告書を提出する者が、同項に規定する銀行等からの借入れを行った際に当該借入れをこれらの報告書に係る株券等の取得資金に充てることを当該銀行等に対して明らかにしたときであって、その旨をこれらの報告書に記載した場合とする。

Article 22 The cases to be specified by Cabinet Office Order provided to in Article 27-28, paragraph (3) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 27-29, paragraph (2) of the Act), must be cases in which a person who submits a statement of large-volume holdings or a change report, or an amendment report thereof, clearly indicates when borrowing funds from a bank, etc., as provided in that paragraph, that the relevant funds are allocated to the cost of acquiring Share Certificates, etc. pertaining to such reports, and so states in such reports.

(株式保有状況通知書の交付についての情報通信の技術を利用する方法に係る企業内容等の開示に関する内閣府令の準用)

(Application Mutatis Mutandis of the Cabinet Office Order on Disclosure of Corporate Affairs Pertaining to the Use of Information and Communications Technology in the Delivery of Written Notice of the Status of Share Certificate Holding)

第二十二条の二 企業内容等の開示に関する内閣府令（昭和四十八年大蔵省令第五号）第二十三条の三の規定は、法第二十七条の三十の九第二項において同条第一項の規定を準用する場合について準用する。

Article 22-2 The provisions of Article 23-3 of the Cabinet Office Order on Disclosure of Corporate Affairs, etc. (Ordinance of the Ministry of Finance No. 5 of 1973) must apply mutatis mutandis to cases where the provisions of Article 27-30-9, paragraph (1) of the Act are applied mutatis mutandis pursuant to paragraph (2) of that Article.

(大量保有報告書の写しの送付に係る情報通信の技術を利用する方法)

(Use of Information and Communications Technology Pertaining to the Sending of Copies of Statements of Large-Volume Holdings)

第二十二条の三 法第二十七条の三十の十一第四項に規定する内閣府令で定める場合は、株券等の保有者において、第五項で定めるところにより、あらかじめ、当該株券等の発行者である会社に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を示し、書面又は電磁的方法による承諾を得ている場合とする。

Article 22-3 (1) The cases to be specified by Cabinet Office Order, provided in

Article 27-30-11, paragraph (4) of the Act are cases where a holder of Share Certificates, etc., pursuant to the provisions of paragraph (5), indicates the type and details of the methods set forth in the items of the following paragraph (hereinafter referred to as "Electronic or Magnetic Means" in this Article) to the company issuing the Share Certificates, etc. and obtains consent in writing or by Electronic or Magnetic Means in advance.

2 法第二十七条の三十の十一第四項に規定する内閣府令で定める方法は、次に掲げる方法とする。

(2) The method to be specified by Cabinet Office Order, provided in Article 27-30-11, paragraph (4) of the Act, is any of the following methods:

一 電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) the method of using the electronic data processing system set forth in sub-item (a) or (b);

イ 株券等の所有者の使用に係る電子計算機と株券等の発行者である会社の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) a method under which the information is transmitted through a telecommunications line connecting the computer used by the holder of Share Certificates, etc. and the computer used by the company issuing the Share Certificates, etc. and is recorded in a file stored on the computer used by a person who receives the information; or

ロ 株券等の所有者の使用に係る電子計算機に備えられたファイルに記録された書類に記載すべき事項を電気通信回線を通じて株券等の発行者である会社の閲覧に供し、当該株券等の発行者である会社の使用に係る電子計算機に備えられたファイルに当該事項を記録する方法（電磁的方法による提供を受ける旨の承諾又は受けない旨の申出をする場合にあっては、株券等の所有者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(b) a method under which the information to be contained in the document, which is recorded in a file on the computer used by the holder of Share Certificates, etc., is offered to the company issuing the Share Certificates, etc. for inspection via a telecommunications line, and is recorded in a file stored on the computer used by the company issuing the Share Certificates, etc. (or in the case of acknowledging the provision of information by Electronic or Magnetic Means or making a notification of not receiving information by such means, a method under which a statement to that effect is recorded in a file stored on the computer used by the holder of Share Certificates, etc.); and

二 磁気ディスク、シー・ディー・ロムその他これらに準ずる方法により一定の事項を確実に記録しておくことができる物をもって調製するファイルに書類に記載すべき事項を記録したものを交付する方法

(ii) a method under which the information to be contained in the document,

which is recorded in a file on a magnetic disk, a CD-ROM, or any other medium which is able to record certain matters reliably by a method equivalent thereto, is delivered.

3 前項各号に掲げる方法は、株券等の発行者である会社がファイルへの記録を出力することによる書面を作成することができるものでなければならない。

(3) The method set forth in the items of the preceding paragraph must be those which allow the company issuing Share Certificates, etc. to create a document by outputting the contents recorded in the file.

4 第二項第一号の「電子情報処理組織」とは、株券等の保有者の使用に係る電子計算機と、株券等の発行者である会社の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The "electronic data processing system" referred to in paragraph (2), item (i) means an electronic data processing system wherein the computer used by the holder of the Share Certificates, etc. is connected, by way of telecommunications lines, to the computer used by the company issuing Share Certificates, etc.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The types and details of the method which should be indicated under paragraph (1) are to be the following matters:

一 第二項各号に規定する方法のうち株券等の保有者が使用するもの

(i) the method to be used by the holder of Share Certificates, etc. among those provided in the items under paragraph (2); and

二 ファイルへの記録の方式

(ii) the method of recording in files.

6 第一項の規定による承諾を得た株券等の保有者は、当該株券等の発行者である会社から書面又は電磁的方法により電磁的方法による提供を受けない旨の申出があったときは、当該株券等の発行者である会社に対し、当該書類に記載すべき事項の提供を電磁的方法によってしてはならない。ただし、当該株券等の発行者である会社が再び同項に規定する承諾をした場合は、この限りでない。

(6) A holder of Share Certificates, etc. who has obtained the consent under paragraph (1) must not provide the information to be contained in the document to the company issuing the Share Certificates, etc. by Electronic or Magnetic Means, if the company issuing the Share Certificates, etc. notifies the holder in writing or by Electronic or Magnetic Means that it will not accept information sent by Electronic or Magnetic Means; provided, however, that this must not apply in cases where the company issuing the Share Certificates, etc. has newly given its consent provided in that paragraph.