

# 企業内容等の開示に関する内閣府令 Cabinet Office Order on Disclosure of Corporate Affairs

(昭和四十八年一月三十日大蔵省令第五号)  
(Ministry of Finance Order No. 5 of January 30, 1973)

証券取引法第四条第一項ただし書、第二項ただし書及び第四項、第五条、第七条、第十三条第二項から第四項まで、第二十四条第一項から第三項まで、第二十四条の五第一項及び第二項、第二十五条第一項から第三項まで並びに証券取引法施行令第四条第一項及び第三項の規定に基づき、並びにこれらの法令を実施するため、有価証券の募集又は売出しの届出等に関する省令（昭和四十六年大蔵省令第三十二号）の全部を改正する省令を次のように定める。

Pursuant to the provisions of the proviso to Article 4, paragraph (1), the proviso to Article 4, paragraph (2), Article 4, paragraph (4), Article 5, Article 7, Article 13, paragraphs (2) through (4), Article 24, paragraphs (1) through (3), Article 24-5, paragraphs (1) and (2), Article 25, paragraphs (1) through (3) of the securities and Exchange Act, and the provisions of Article 4, paragraphs (1) and (3) of the Order for Enforcement of the Securities and Exchange Act, and for the purpose of enforcement of that Act and that Order, a Ministerial Order for fully revising the Ministerial Order on Notification of the Public Offering or Secondary Distribution of Securities (Ministry of Finance Order No. 32 of 1971) 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 listed in the following items are as prescribed respectively in those items:

一 有価証券 金融商品取引法（昭和二十三年法律第二十五号。以下「法」という。）第二条第一項に規定する有価証券及び同条第二項の規定により有価証券とみなされる権利のうち、次に掲げるもの（法第五条第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する特定有価証券に該当するものを除く。）をいう。

(i) securities: among the securities prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") and the rights deemed to be securities pursuant to paragraph (2) of that Article, those listed in the following (excluding those falling under the category of regulated securities as prescribed in Article 5,

paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter));

イ 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。）第二条の八に規定するもの

(a) those prescribed 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");

ロ 法第二条第一項第五号に掲げるもの

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

ハ 法第二条第一項第七号に掲げるもの

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

ニ 法第二条第一項第九号に掲げるもの

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

ホ 法第二条第一項第十七号に掲げるものであつて、イに掲げる有価証券の性質を有するもの

(e) those listed in Article 2, paragraph (1), item (xvii) of the Act which have the nature of the securities listed in (a);

ヘ 法第二条第一項第十七号に掲げるものであつて、同項第五号、第七号又は第九号に掲げる有価証券の性質を有するもの

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

ト 法第二条第一項第十九号に掲げるもの

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

チ 金融商品取引法第二条に規定する定義に関する内閣府令（平成五年大蔵省令第十四号。以下「定義府令」という。）第二条に規定するもの

(h) those prescribed in Article 2 of the Cabinet Office Order on Definitions under Article 2 of the Financial Instruments and Exchange Act (Ministry of Finance Order No. 14 of 1993; hereinafter referred to as the "Order on Definitions");

リ 法第二条第一項第十七号に掲げるものであつて同項第十五号に掲げる有価証券の性質を有するもの

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

ヌ 令第一条第一号に掲げるもの

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

ル 令第一条第二号に掲げるもの

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

ヲ 法第二条第一項第二十号に掲げるものであつて、同項第一号から第十九号までに掲げる有価証券に係る権利を表示するもの

(l) those listed in Article 2, paragraph (1), item (xx) of the Act which indicate

the rights pertaining to securities listed in item (i) through item (xix) of that paragraph;

ワ 有価証券信託受益証券（令第二条の三第三号に規定する有価証券信託受益証券をいう。以下同じ。）のうち、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。）がイからルまでに掲げるものであるもの

(m) beneficiary certificates of securities in trust (meaning beneficiary certificates of securities in trust prescribed in Article 2-3, item (iii) of the Order; the same applies hereinafter) of which the entrusted securities (meaning the entrusted securities prescribed in that item; the same applies hereinafter) are those listed in (a) through (k); and

カ 令第一条の三の四に規定するもの

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

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

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

二の二 社会医療法人債券 第一号イ又はホに掲げるものをいう。

(ii)-2 social medical care corporation bond certificates: those listed in item (i), (a) or (e);

三 社債券 法第二条第一項第五号に掲げる社債券をいい、同項第十七号に掲げる有価証券でこれと同じ性質を有するものを含む。

(iii) corporate bond certificates: the corporate bond certificates listed in Article 2, paragraph (1), item (v) of the Act, including the securities listed in item (xvii) of that paragraph which are of the same nature;

四 株券 法第二条第一項第九号に掲げる株券をいい、同項第十七号に掲げる有価証券でこれと同じ性質を有するものを含む。

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

四の二 優先出資証券 法第二条第一項第七号に掲げる優先出資証券をいい、同項第十七号に掲げる有価証券でこれと同じ性質を有するものを含む。

(iv)-2 preferred equity investment certificates: the preferred equity investment certificates listed in Article 2, paragraph (1), item (vii) of the Act, including the securities listed in item (xvii) of that paragraph which are of the same nature;

五 新株予約権証券 法第二条第一項第九号に掲げる新株予約権証券をいい、同項第十七号に掲げる有価証券でこれと同じ性質を有するものを含む。

(v) share option certificates: the share option certificates listed in Article 2,

- paragraph (1), item (ix) of the Act, including securities listed in item (xvii) of that paragraph which are of the same nature;
- 六 新株予約権付社債券 社債券のうち、新株予約権を付与されているものをいう。  
(vi) corporate bond certificates with share options: the corporate bond certificates to which share options are attached;
- 六の二 カバードワラント 法第二条第一項第十九号に掲げるものをいう。  
(vi)-2 covered warrant: those listed in Article 2, paragraph (1), item (xix) of the Act;
- 六の三 預託証券 第一号ヲに掲げるものをいう。  
(vi)-3 depository receipt: those listed in item (i), (l);
- 六の四 コマーシャル・ペーパー 第一号チ又はリに掲げるものをいう。  
(vi)-4 commercial papers: those listed in item (i), (h) or (i);
- 六の五 外国譲渡性預金証書 第一号ヌに掲げるものをいう。  
(vi)-5 foreign negotiable certificates of deposit: those listed in item (i), (j);
- 六の六 学校債券 第一号ルに掲げるものをいう。  
(vi)-6 educational institution bond certificates: those listed in item (i), (k);
- 六の七 学校貸付債権 第一号カに掲げるものをいう。  
(vi)-7 educational institution loan claims: those listed in item (i), (n);
- 七 株式 株券に表示されるべき権利をいう。  
(vii) shares: the rights to be indicated on share certificates;
- 七の二 優先出資 優先出資証券に表示されるべき権利をいう。  
(vii)-2 preferred equity investment: the rights to be indicated on preferred equity investment certificates;
- 七の三 新株予約権 新株予約権証券に表示されるべき権利をいう。  
(vii)-3 share options: the rights to be indicated on share option certificates;
- 八 社債 社債券に表示されるべき権利をいう。  
(viii) corporate bonds: the rights to be indicated on corporate bond certificates;
- 八の二 社会医療法人債 社会医療法人債券に表示されるべき権利をいう。  
(viii)-2 social medical care corporation bonds: the rights to be indicated on social medical care corporation bond certificates;
- 九 新株予約権付社債 新株予約権証券に表示されるべき権利をいう。  
(ix) corporate bonds with share options: the rights to be indicated on share option certificates;
- 九の二 オプション 法第二条第一項第十九号に規定するオプションをいう。  
(ix)-2 options: options as prescribed in Article 2, paragraph (1), item (xix) of the Act;
- 十 有価証券の募集 法第二条第三項に規定する有価証券の募集及び特定組織再編成発行手続（法第二条の二第四項に規定する特定組織再編成発行手続をいう。以下同じ。）をいう。  
(x) public offering of securities: public offering of securities as prescribed in Article 2, paragraph (3) of the Act and the specified procedures relating to

securities issuance for reorganization (meaning the specified procedures relating to securities issuance for reorganization as prescribed in Article 2-2, paragraph (4) of the Act; the same applies hereinafter);

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

(xi) secondary distribution of securities: secondary distribution of securities as prescribed in Article 2, paragraph (4) of the Act, general solicitation for securities acquired by qualified institutional investors as prescribed in Article 4, paragraph (2) of the Act (excluding those falling under the category of secondary distribution of securities prescribed in Article 2, paragraph (4) of the Act), general solicitation for securities acquired by professional investors, etc. as prescribed in Article 4, paragraph (3) of the Act (excluding those falling under the category of secondary distribution of securities prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter), and specified procedures relating to securities delivery for reorganization (meaning specified procedures relating to securities delivery for reorganization as prescribed in Article 2-2, paragraph (5) of the Act; the same applies hereinafter);

十二 発行者 法第二条第五項に規定する発行者をいう。

(xii) issuer: an issuer as prescribed in Article 2, paragraph (5) of the Act;

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

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

十三の二 指定格付機関 格付機関のうち、金融庁長官がその格付実績、人的構成、組織、格付の方法及び資本構成その他発行者からの中立性に関する事項等を勘案して有効期間を定めて指定したものをいう。

(xiii)-2 designated rating organizations: rating organizations that are designated by the Commissioner of the Financial Services Agency, which, taking into consideration their performance in rating, personnel structure, organization, rating method, capital structure, and other matters concerning their neutrality toward the issuers, specifies a validity period for it;

十四 有価証券届出書 法第五条第一項の規定による届出書であつて有価証券に係るものをいう。

(xiv) securities registration statement: a written notification as prescribed in Article 5, paragraph (1) of the Act, which relates to securities;

十四の二 組込書類 法第五条第三項（法第二十七条において準用する場合を含む。第九条の三において同じ。）の規定により有価証券届出書にとじ込まれる書類をいう。

(xiv)-2 incorporated documents: the documents to be inserted in the securities registration statement pursuant to the provisions of Article 5, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 9-3);

十四の三 参照書類 法第五条第四項（法第二十七条において準用する場合を含む。第九条の四において同じ。）に規定する参照書類であつて有価証券に係るものをいう。

(xiv)-3 reference documents: reference documents as prescribed in Article 5, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 9-4), which relate to securities;

十四の四 外国会社届出書 法第五条第八項（法第二十七条において準用する場合を含む。以下同じ。）に規定する外国会社届出書であつて有価証券に係るものをいう。

(xiv)-4 foreign company registration statement: a foreign company registration statement as prescribed in Article 5, paragraph (8) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter)

十五 目論見書 法第二条第十項に規定する目論見書であつて有価証券に係るものをいう。

(xv) prospectus: a prospectus as prescribed in Article 2, paragraph (10) of the Act, which relates to securities;

十五の二 届出目論見書 法第十三条第一項（法第二十七条において準用する場合を含む。以下同じ。）の規定による目論見書（次号に掲げる目論見書を除く。）をいう。

(xv)-2 notifiable prospectus: the prospectus under Article 13, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) (excluding prospectuses listed in the following item);

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

(xvi) temporary notifiable prospectus: among the prospectuses under Article 13, paragraph (1) of the Act, those used in a public offering or secondary distribution of securities related to those prospectuses before the day on which the notification under Article 4, paragraph (1) through (3) of the Act comes into effect;

十六の二 発行登録目論見書 法第二十三条の十二第二項（法第二十七条において準用する場合を含む。以下同じ。）において準用する法第十三条第一項の規定による

目論見書のうち、法第二十三条の三第一項（法第二十七条において準用する場合を含む。（以下同じ。））に規定する発行登録書又は法第二十三条の四（法第二十七条において準用する場合を含む。（以下同じ。））の規定による訂正発行登録書に記載すべき内容を記載したもの（次号に掲げる目論見書を除く。）をいう。

(xvi)-2 shelf registration prospectus: among the prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), those stating the particulars to be stated in the shelf registration statements set forth in Article 23-3, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) or in the amended shelf registration statements under Article 23-4 of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) (excluding the prospectus set forth in the following item);

十六の三 発行登録仮目論見書 法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、法第二十三条の三第一項に規定する発行登録書又は法第二十三条の四の規定による訂正発行登録書に記載すべき内容を記載したものであつて、かつ、法第二十三条の三第三項（法第二十七条において準用する場合を含む。）に規定する発行登録が効力を生じる日前において使用するものをいう。

(xvi)-3 temporary shelf registration prospectus: among the prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act, those stating the particulars to be stated in the shelf registration statements set forth in Article 23-3, paragraph (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, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) comes into effect;

十六の四 発行登録追補目論見書 法第二十三条の十二第二項において準用する法第十三条第一項の規定による目論見書のうち、法第二十三条の八第一項（法第二十七条において準用する場合を含む。（以下同じ。））に規定する発行登録追補書類に記載すべき内容を記載したものをいう。

(xvi)-4 shelf registration supplementary prospectus: among the prospectuses under Article 13, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act, those stating the particulars to be stated in the shelf registration supplements prescribed in Article 23-8, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

十七 有価証券通知書 法第四条第六項の規定による通知書であつて有価証券に係る

ものをいう。

(xvii) written notice of securities: a written notice under Article 4, paragraph (6) of the Act, which relates to securities;

十七の二 発行登録通知書 法第二十三条の八第四項（法第二十七条において準用する場合を含む。第十四条の十一において同じ。）において準用する法第四条第六項の規定による通知書であつて有価証券に係るものをいう。

(xvii)-2 written notice of shelf registration: a written notice under Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 14-11), which relates to securities;

十七の三 発行登録書 法第二十三条の三第一項に規定する発行登録書であつて有価証券に係るものをいう。

(xvii)-3 shelf registration statement: a shelf registration statement as prescribed in Article 23-3, paragraph (1) of the Act, which relates to securities;

十七の四 発行登録追補書類 法第二十三条の八第一項に規定する発行登録追補書類であつて有価証券に係るものをいう。

(xvii)-4 shelf registration supplements: shelf registration supplements as prescribed in Article 23-8, paragraph (1) of the Act, which relate to securities;

十八 有価証券報告書 法第二十四条第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する有価証券報告書であつて有価証券に係るものをいう。

(xviii) annual securities report: an annual securities report as prescribed in Article 24, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relates to securities;

十八の二 外国会社報告書 法第二十四条第八項（法第二十七条において準用する場合を含む。以下同じ。）に規定する外国会社報告書であつて有価証券に係るものをいう。

(xviii)-2 foreign company reports: foreign company reports as prescribed in Article 24, paragraph (8) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relate to securities;

十八の三 確認書 法第二十四条の四の二第一項（法第二十四条の四の八第一項及び法第二十四条の五の二第一項において準用し、並びにこれらの規定を法第二十七条において準用する場合を含む。以下同じ。）に規定する確認書をいう。

(xviii)-3 confirmation letter: the confirmation letter prescribed in Article 24-4-2, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 24-4-8, paragraph (1) and Article 24-5-2, paragraph (1) of the Act and cases where these provisions are applied mutatis mutandis pursuant to



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

十八の四 外国会社確認書 法第二十四条の四の二第六項（法第二十四条の四の八第一項及び第二十四条の五の二第一項において準用し、並びにこれらの規定を法第二十七条において準用する場合を含む。以下同じ。）において準用する法第二十四条第八項に規定する外国会社確認書をいう。

(xviii)-4 foreign company confirmation letter: the foreign company confirmation letter prescribed in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 24-4-8, paragraph (1) and Article 24-5-2, paragraph (1) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

十八の五 四半期報告書 法第二十四条の四の七第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する四半期報告書をいう。

(xviii)-5 quarterly securities report: a quarterly securities report as prescribed in Article 24-4-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

十八の六 外国会社四半期報告書 法第二十四条の四の七第六項（法第二十七条において準用する場合を含む。以下同じ。）に規定する外国会社四半期報告書をいう。

(xviii)-6 foreign company quarterly securities report: a foreign company quarterly securities report as prescribed in Article 24-4-7, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter);

十九 半期報告書 法第二十四条の五第一項（法第二十七条において準用する場合を含む。以下同じ。）に規定する半期報告書であつて有価証券に係るものをいう。

(xix) semiannual securities report: a semiannual securities report as prescribed in Article 24-5, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relates to securities;

十九の二 臨時報告書 法第二十四条の五第四項（法第二十七条において準用する場合を含む。以下同じ。）に規定する臨時報告書であつて有価証券に係るものをいう。

(xix)-2 extraordinary report: an extraordinary report as prescribed in Article 24-5, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relates to securities;

十九の三 外国会社半期報告書 法第二十四条の五第七項（法第二十七条において準用する場合を含む。）に規定する外国会社半期報告書であつて有価証券に係るものをいう。

(xix)-3 foreign company semiannual securities reports: foreign company semiannual securities reports as prescribed in Article 24-5, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the

- Act; the same applies hereinafter), which relate to securities;
- 十九の四 外国会社臨時報告書 法第二十四条の五第十五項（法第二十七条において準用する場合を含む。以下同じ。）に規定する外国会社臨時報告書であつて有価証券に係るものをいう。
- (xix)-4 foreign company ad hoc report: a foreign company ad hoc report as prescribed in Article 24-5, paragraph (15) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), which relates to securities;
- 二十 自己株券買付状況報告書 法第二十四条の六第二項に規定する自己株券買付状況報告書であつて有価証券に係るものをいう。
- (xx) share buyback report: a share buyback report as prescribed in Article 24-6, paragraph (2) of the Act, which relates to securities;
- 二十の二 親会社等状況報告書 法第二十四条の七第一項（同条第六項及び法第二十七条において準用する場合を含む。以下同じ。）に規定する親会社等状況報告書をいう。
- (xx)-2 status report of parent company, etc.: a status report of parent company, etc. as prescribed in Article 24-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (6) of that Article and Article 27 of the Act; the same applies hereinafter);
- 二十の三 内国会社 第一号イ、ロ、ニ、チ、ル又はカに掲げる有価証券の発行者及び第一号ト、ヲ又はワに掲げる有価証券の発行者（会社に限る。）をいう。
- (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);
- 二十の四 外国会社 第一号ホ、ヘ、リ又はヌに掲げる有価証券の発行者（法第二条第一項第十七号に掲げるものであつて、同項第七号に掲げる有価証券の性質を有するものの発行者を除く。）及び第一号ト、ヲ又はワに掲げる有価証券の発行者（外国法人に限る。）をいう。
- (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, paragraph (1), item (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 corporation) listed in item (i), (g), (l), or (m);
- 二十の四の二 医療法人 第一号イ又はホに掲げる有価証券の発行者をいう。
- (xx)-4-2 medical care corporation: an issuer of the securities listed in item (i), (a) or (e);
- 二十の四の三 学校法人等 第一号ル又はカに掲げる有価証券の発行者をいう。
- (xx)-4-3 incorporated educational institution, etc.: an issuer of the securities listed in item (i), (k) or (n);
- 二十の五 指定法人 財務諸表等の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第五十九号。以下「財務諸表等規則」という。）第一条第一項に規定

する指定法人をいう。

(xx)-5 designated corporation: a designated corporation as prescribed in Article 1, paragraph (1) of the Regulation on Terminology, Forms and Preparation Methods of Financial Statements (Ministry of Finance Order No. 59 of 1963; hereinafter referred to as "Regulation on Financial Statements");

二十の六 組合等 有価証券投資事業権利等（法第三条第三号に規定する有価証券投資事業権利等をいう。）の発行者をいう。

(xx)-6 partnership, etc.: an issuer of rights in securities investment business, etc. (meaning the rights in securities investment business, etc. as prescribed in Article 3, item (iii) of the Act);

二十の六の二 組合契約 組合等に係る契約をいう。

(xx)-6-2 partnership agreement: the agreement pertaining to a partnership, etc.;

二十の七 提出会社 第十四号及び第十七号から第二十号までに掲げる書類を提出する会社（指定法人を含む。）をいう。

(xx)-7 reporting company: a company (including a designated corporation) which submits the documents listed in item (xiv) and item (xvii) through item (xx);

二十の八 財務諸表 財務諸表等規則第一条第一項に規定する財務諸表をいう。

(xx)-8 financial statement: a financial statement prescribed in Article 1, paragraph (1) of the Regulation on Financial Statements;

二十一 連結財務諸表 提出会社が内国会社（内国法人である指定法人を含む。以下同じ。）である場合には、連結財務諸表の用語、様式及び作成方法に関する規則（昭和五十一年大蔵省令第二十八号。以下「連結財務諸表規則」という。）第一条第一項に規定する連結財務諸表をいい、提出会社が外国会社（外国法人である指定法人を含む。以下同じ。）である場合には、当該提出会社とその子会社に相当するものとを連結した金融庁長官が認める財務計算に関する書類をいう。

(xxi) consolidated financial statements: consolidated financial statements as prescribed in Article 1, paragraph (1) of the Regulation on Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ministry of Finance Order No. 28 of 1976; hereinafter referred to as "Regulation on Consolidated Financial Statements") when the reporting company is a domestic company (including a designated corporation that is a domestic corporation; the same applies hereinafter), and 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 when the reporting company is a foreign company (including a designated corporation that is a foreign corporation; the same applies hereinafter);

二十一の二 四半期連結財務諸表 提出会社が内国会社である場合には、四半期連結財務諸表の用語、様式及び作成方法に関する規則（平成十九年内閣府令第六十四号。

以下「四半期連結財務諸表規則」という。) 第一条第一項に規定する四半期連結財務諸表をいい、提出会社が外国会社である場合には、当該提出会社とその子会社に相当するものとを連結した金融庁長官が認める財務計算に関する書類をいう。

(xxi)-2 quarterly consolidated financial statements: quarterly consolidated financial statements as prescribed in Article 1, paragraph (1) of the Regulation on Terminology, Forms and Preparation Methods of Quarterly Consolidated Financial Statements (Cabinet Office Order No. 64 of 2007; hereinafter referred to as "Regulation on Quarterly Consolidated Financial Statements") when the reporting company is a domestic company, and 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 when the reporting company is a foreign company;

二十一の二の二 中間連結財務諸表 提出会社が内国会社である場合には、中間連結財務諸表の用語、様式及び作成方法に関する規則（平成十一年大蔵省令第二十四号。以下「中間連結財務諸表規則」という。）第一条第一項に規定する中間連結財務諸表をいい、提出会社が外国会社である場合には、当該提出会社とその子会社に相当するものとを連結した金融庁長官が認める財務計算に関する書類をいう。

(xxi)-2-2 interim consolidated financial statements: interim consolidated financial statements as prescribed in Article 1, paragraph (1) of the Regulation on Terminology, Forms and Preparation Methods of Interim Consolidated Financial Statements (Ministry of Finance Order No. 24 of 1999; hereinafter referred to as "Regulation on Interim Consolidated Financial Statements") when the reporting company is a domestic company, and 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 when the reporting company is a foreign company;

二十一の二の三 四半期財務諸表 提出会社が内国会社である場合には、四半期財務諸表等の用語、様式及び作成方法に関する規則（平成十九年内閣府令第六十三号。以下「四半期財務諸表等規則」という。）第一条第一項に規定する四半期財務諸表をいい、提出会社が外国会社である場合には、金融庁長官が認める財務計算に関する書類をいう。

(xxi)-2-3 quarterly financial statements: the quarterly financial statements as prescribed in Article 1, paragraph (1) of the Regulation on Terminology, Forms and Preparation Methods of Quarterly Financial Statements (Cabinet Office Order No. 63 of 2007; hereinafter referred to as "Regulation on Quarterly Financial Statements ") when the reporting company is a domestic company, and the finance and accounting documents which are approved by the commissioner of the financial services agency when the reporting company is a foreign company;

二十一の二の四 中間財務諸表 提出会社が内国会社である場合には、中間財務諸表等の用語、様式及び作成方法に関する規則（昭和五十二年大蔵省令第三十八号。以下「中間財務諸表等規則」という。）第一条第一項に規定する中間財務諸表をいい、提出会社が外国会社である場合には、金融庁長官が認める財務計算に関する書類をいう。

(xxi)-2-4 interim financial statements: the interim financial statements as prescribed in Article 1, paragraph (1) of the Regulation on Terminology, Forms and Preparation Methods of Interim Financial Statements (Ministry of Finance Order No. 38 of 1977; hereinafter referred to as "Regulation on Interim Financial Statements.") when the reporting company is a domestic company, and the documents concerning finance and accounting which are approved by the Commissioner of the Financial Services Agency when the reporting company is a foreign company,;

二十一の三 連結子会社 連結財務諸表規則第二条第四号に規定する連結子会社をいう。

(xxi)-3 consolidated subsidiary company: a consolidated subsidiary company as prescribed in Article 2, item (iv) of the Regulation on Consolidated Financial Statements;

二十一の四 連結会社 連結財務諸表規則第二条第五号に規定する連結会社をいう。

(xxi)-4 consolidated companies: consolidated companies as prescribed in Article 2, item (v) of the regulation on consolidated financial statements;

二十二 連結会計年度 連結財務諸表規則第三条第二項に規定する連結会計年度をいう。

(xxii) consolidated fiscal year: a consolidated fiscal year as prescribed in Article 3, paragraph (2) of the Regulation on Consolidated Financial Statements;

二十二の二 四半期連結会計期間 四半期財務諸表等規則第三条第五号に規定する四半期連結会計期間をいう。

(xxii)-2 quarterly consolidated accounting period: a quarterly consolidated accounting period as prescribed in Article 3, item (v) of the Regulation on Quarterly Financial Statements;

二十二の三 中間連結会計期間 中間連結財務諸表規則第三条第二項に規定する中間連結会計期間をいう。

(xxii)-3 interim consolidated accounting period: an interim consolidated accounting period as prescribed in Article 3, paragraph (2) of the Regulation on Interim Consolidated Financial Statements;

二十二の四 四半期会計期間 四半期財務諸表等規則第三条第四号に規定する四半期会計期間をいう。

(xxii)-4 quarterly accounting period: a quarterly accounting period as prescribed in Article 3, item (iv) of the Regulation on Quarterly Financial Statements;

二十三 企業集団 連結財務諸表規則第四条第一項第一号に規定する企業集団をいう。

- (xxiii) business group: a business group as prescribed in Article 4, paragraph (1), item (i) of the Regulation on Consolidated Financial Statements;  
二十四 持分法 連結財務諸表規則第二条第八号に規定する持分法をいう。
- (xxiv) equity method: an equity method as prescribed in Article 2, item (viii) of the Regulation on Consolidated Financial Statements;  
二十四の二 キャッシュ・フロー 財務諸表等規則第八条第十八項、連結財務諸表規則第二条第十三号、中間財務諸表等規則第二条の二第四号、中間連結財務諸表規則第二条第十号、四半期財務諸表等規則第三条第八号又は四半期連結財務諸表規則第二条第十三号に規定するキャッシュ・フローをいう。
- (xxiv)-2 cash flow: a cash flow prescribed in Article 8, paragraph (18) of the Regulation on Financial Statements, Article 2, item (xiii) of the Regulation on Consolidated Financial Statements, Article 2-2, item (iv) of the Regulation on Interim Financial Statements, Article 2, item (x) of the Regulation on Interim Consolidated Financial Statements, Article 3, item (viii) of the Regulation on Quarterly Financial Statements or Article 2, item (xiii) of the Regulation on Quarterly Consolidated Financial Statements; (xxiv)-2 Business Segments: a classification prescribed in Article 15-2, paragraph (1) of the Regulation on Consolidated Financial Statements;  
二十五 セグメント情報 財務諸表等規則第八条の二十九第一項、連結財務諸表規則第十五条の二第一項、中間財務諸表等規則第五条の二十第一項、中間連結財務諸表規則第十四条第一項、四半期財務諸表等規則第二十二條の三第一項又は四半期連結財務諸表規則第十五条第一項に規定するセグメント情報をいう。
- (xxv) segment information: segment information prescribed in Article 8-29, paragraph (1) of the Regulation on Financial Statements, Article 15-2, paragraph (1) of the Regulation on Consolidated Financial Statements, Article 5-20, paragraph (1) of the Regulation on Interim Financial Statements, Article 14, paragraph (1) of the Regulation on Interim Consolidated Financial Statements, Article 22-3, paragraph (1) of the Regulation on Quarterly Financial Statements or Article 15, paragraph (1) of the Regulation on Quarterly Consolidated Financial Statements;  
二十六 親会社 財務諸表等規則第八条第三項に規定する親会社をいう。
- (xxvi) parent company: a parent company as prescribed in Article 8, paragraph (3) of the Regulation on Financial Statements;  
二十七 子会社 財務諸表等規則第八条第三項に規定する子会社（同条第七項の規定により子会社に該当しないものと推定される特別目的会社を除く。）をいう。
- (xxvii) subsidiary company: a subsidiary company as prescribed in Article 8, paragraph (3) of the Regulation on Financial Statements (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);  
二十七の二 関連会社 財務諸表等規則第八条第五項に規定する関連会社をいう。

(xxvii)-2 affiliated company: an affiliated company as prescribed in Article 8, paragraph (5) of the Regulation on Financial Statements;

二十七の三 関係会社 財務諸表等規則第八条第八項に規定する関係会社をいう。

(xxvii)-3 associated company: an associated company as prescribed in Article 8, paragraph (8) of the Regulation on Financial Statements;

二十七の四 その他の関係会社 財務諸表等規則第八条第八項に規定するその他の関係会社をいう。

(xxvii)-4 any other associated company: any other associated company as prescribed in Article 8, paragraph (8) of the Regulation on Financial Statements,;

二十七の五 関連当事者 財務諸表等規則第八条第十七項に規定する関連当事者をいう。

(xxvii)-5 related party: a related party as prescribed in Article 8, paragraph (17) of the Regulation on Financial Statements;

二十八 継続開示会社 有価証券届出書又は有価証券報告書を提出している会社（指定法人を含む。）をいい、法第二十四条第一項ただし書（法第二十七条において準用する場合を含む。第六条及び第十五条の三において同じ。）の規定により財務局長又は福岡財務支局長（以下「財務局長等」という。）の承認を受けたものを除く。

(xxviii) continuous disclosure company: a company (including a designated corporation) that has submitted a securities registration statement or an annual securities report before the date of the relevant submission, and excluding a company that has 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, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 6 and Article 15-3));

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

(xxix) financial instruments exchange: a financial instruments exchange as prescribed in Article 2, paragraph (16) of the Act including those that are established in an area outside Japan (meaning Japan as prescribed in Article 6, paragraph (1), item (i) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same applies hereinafter) and that are of the same nature as a financial instruments exchange;

三十 算式表示 有価証券の発行価格又は売出価格を、一の金融商品市場の一の日ににおける最終価格（当該有価証券が店頭売買有価証券（法第二条第八項第十号ハに規定する店頭売買有価証券をいう。以下同じ。）である場合にあっては、一の認可金融商品取引業協会（法第二条第十三項に規定する認可金融商品取引業協会をいう。

以下同じ。) が公表する一の日における当該店頭売買有価証券の最終価格) 等に一定率を乗ずる方式を用いて表示することをいう。

(xxx) indication in formula: the indication of the issue price or distribution price of securities by the method of multiplying a certain rate by the closing price on a single financial instruments exchange market on a single day (when the relevant securities are over-the-counter traded securities (meaning over-the-counter traded securities as prescribed in Article 2, paragraph (8), item (x), (c) of the Act; the same applies hereinafter), the closing price of the relevant over-the-counter traded securities on a single day that is to be publicized by a single authorized financial instruments firms association (meaning an authorized financial instruments firms association as prescribed in Article 2, paragraph (13) of the Act; the same applies hereinafter));

三十一 特別利害関係者等 次に掲げる者をいう。

(xxx) special stakeholders, etc.: the persons listed in the following:

イ 当該会社（指定法人を含む。以下この号において同じ。）の特別利害関係者（当該会社の役員（役員持株会を含み、取締役、会計参与（会計参与が法人であるときは、その職務を行うべき社員を含む。）、監査役又は執行役（理事及び監事その他これらに準ずる者を含む。）をいう。以下この号において同じ。）、当該役員配偶者及び二親等内の血族（以下この号において「役員等」という。）、役員等が自己又は他人（仮設人を含む。ロにおいて同じ。）の名義により所有する株式（優先出資を含む。以下同じ。）又は出資に係る議決権が、会社の総株主等の議決権（法第二十九条の四第二項に規定する総株主等の議決権をいう。以下同じ。）の百分の五十を超えている会社、当該会社の関係会社並びに当該関係会社の役員をいう。以下この号において同じ。）

(a) special stakeholders (meaning the officers (including shareholding officers and meaning a director, accounting advisor (when an accounting advisor is a corporation, including the members who are to perform its duties), company auditor, or executive officer (including board members, auditors and any other person equivalent thereto); hereinafter the same applies in this item) of the company, the spouse and relatives by blood within the second degree of kinship of the relevant officers (hereinafter collectively referred to as the "officer, etc." in this item, or the company in which the voting rights pertaining to shares (including preferred equity investment; the same applies hereinafter) or equity held by the officer, etc. in its own name or in another person's name (or under a fictitious name; the same applies in (b)) exceeds 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, paragraph (2) of the Act; the same applies hereinafter) of the company, the associated company of the relevant company, and the officers of the relevant associated company; hereinafter the same applies in this item)) of the company (including a designated



- corporation; hereinafter the same applies in this item);
- ロ 当該会社の株主（協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号。以下「優先出資法」という。）に規定する優先出資者を含む。第十九条及び第二十二条を除き、以下同じ。）で自己又は他人の名義をもつて所有する株式に係る議決権が多い順に十番目以内となる者
- (b) a shareholder of the company (including preferred equity investors as prescribed in the Act on Preferred Equity Investment by Cooperative Structured Financial Institutions (Act No. 44 of 1993; hereinafter referred to as "Act on Preferred Equity Investment"); the same applies 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 the relevant company held in its own name or in another person's name;
- ハ 当該会社の人的関係会社（人事、資金、取引等の関係を通じて、当該会社が、他の会社を実質的に支配している場合又は他の会社により実質的に支配されている場合における当該他の会社をいう。以下この号において同じ。）及び資本的関係会社（当該会社（当該会社の特別利害関係者を含む。）が他の会社の総株主等の議決権の百分の二十以上を実質的に所有している場合又は他の会社（当該他の会社の特別利害関係者を含む。）が当該会社の総株主等の議決権の百分の二十以上を実質的に所有している場合における当該他の会社をいう。以下この号において同じ。）並びにこれらの役員
- (c) a company with personnel relationships (meaning another company when the relevant company substantially has control over the relevant other company or is substantially controlled by that other company through a relationship of personnel affairs, funds, transactions, etc.; hereinafter the same applies in this item) and a company with capital relationships (meaning another company when the relevant company (including special stakeholders of the company) substantially holds 20 percent or more of the voting rights held by all the shareholders, etc. of another company or when another company (including special stakeholders of that other company) substantially holds 20 percent or more of the voting rights held by all the shareholders, etc. of the company; hereinafter the same applies in this item) including the relevant company and the officers thereof; and
- ニ 金融商品取引業者（法第二条第九項に規定する金融商品取引業者（法第二十八条第八項に規定する有価証券関連業を行う者に限る。）をいう。以下同じ。）及びその役員並びに金融商品取引業者の人的関係会社又は資本的関係会社
- (d) a financial instruments business operator (meaning a financial instruments business operator as prescribed in Article 2, paragraph (9) of the Act (limited to a person engaged in securities-related business as prescribed in Article 28, paragraph (8) of the Act); the same applies hereinafter), officers thereof, and a company with personnel relationships or a company with capital relationships of the financial instruments

business operator;

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

(xxxii) solicitation for selling, etc. only for professional investors: solicitation for selling, etc. only for professional investors as prescribed in Article 2, paragraph (6) of the Act;

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

(xxxiii) securities for professional investors: securities for professional investors as prescribed in Article 4, paragraph (3) of the Act;

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

(xxxiv) solicitation for acquisition only for professional investors: solicitation for acquisition only for professional investors as prescribed in Article 4, paragraph (3), item (i) of the Act;

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

(xxxv) specified information on securities, etc.: specified information on securities, etc. as prescribed in Article 27-33 of the Act; and

三十六 発行者等情報 法第二十七条の三十四に規定する発行者等情報をいう。

(xxxvi) issuer's information, etc.: issuer's information, etc. as prescribed in Article 27-34 of the Act.

(有価証券信託受益証券)

(Beneficiary Certificates of Securities in Trust)

第一条の二 令第二条の三第三号に規定する内閣府令で定める事項は、次に掲げる事項とする。

Article 1-2 The matters specified by Cabinet Office Order, referred to in Article 2-3, item (iii) of the Order, are the following matters:

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

(i) the trust property pertaining to beneficiary certificate of securities in trust does not include property other than the following properties:

イ 受託有価証券

(a) entrusted securities;

ロ 受託有価証券に係る受取配当金、利息、その他の給付金

(b) dividends income, interests, or any other benefits pertaining to entrusted securities; or

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

(c) money or any other properties to be allocated for costs that are required

for the measure prescribed in Article 127-32, paragraph (1) of the Act on Book-Entry of Corporate Bonds, Shares (Act No. 75 of 2001; hereafter referred to as the "Corporate Bond Transfer Act");

二 当該有価証券信託受益証券に係る受託有価証券が同一種類の有価証券（有価証券の発行者が同一で、定義府令第十条の二第一項 各号に掲げる有価証券の区分に応じ、当該各号に定める事項が同一である有価証券をいい、次に掲げるすべての要件を満たすものを除く。）であること。

(ii) the entrusted securities pertaining to the relevant beneficiary certificate of securities in trust are the same class of securities (meaning securities of which the issuers are the same and which have the same matters specified in the items of Article 10-2, paragraph (1) of the Order on Definitions according to the category of securities listed in the respective items and excluding securities that satisfy both of the following requirements):

イ 受託有価証券の発行者に適用される法令若しくは当該発行者の定款若しくは寄附行為その他これらに準ずるもの又は当該発行者の決定により受託者が受託有価証券の所有者として当該発行者が発行する有価証券の割当てを受ける権利の対象となる有価証券（ロにおいて「割当有価証券」という。）であること。

(a) that the securities are those through which a trustee is entitled to the right to receive the 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 the relevant issuer, or by the decision of the relevant issuer (these securities are referred to as the "allotment securities" in (b)); and

ロ 受益者による受託者に対する割当有価証券の引受けの申込みの指図に基づき、当該受益者のために当該受託者が信託財産として所有する有価証券であること。

(b) that based on the instruction given by the beneficiary to the trustee to apply for subscription of allotment securities, the securities are those which the trustee holds as a trust property on behalf of the beneficiary.

三 各受益権の内容が、各受託有価証券に係る権利の内容に応じて均等であること。

(iii) the content of each beneficial interest is equivalent according to the content of the rights pertaining to each entrusted security;

四 受益権の内容に含まれる受託有価証券に係る権利の行使手続及び当該受託有価証券の発行者による当該受託有価証券に係る通知、報告その他書類の送付に関する手続の受託者に対する通知方法が規定されていること。

(iv) the procedure for exercising rights pertaining to entrusted securities that are contained in the content of beneficial interest and the method for notifying the trustee of the procedure concerning sending notices, reports, and other documents pertaining to the relevant entrusted securities by an issuer of the relevant entrusted securities has been prescribed; and

五 受託有価証券に係る権利の内容と異なる内容の受益権が発行されないこと。

- (v) a beneficial interest for which the content is different from the content of the right pertaining to entrusted securities is not issued.

(届出を要しない有価証券の募集又は売出し)

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

第二条 令第二条の十二に規定する内閣府令で定める条件は、当該有価証券の譲渡が禁止される旨の制限が付されていることとする。

Article 2 (1) The conditions specified by Cabinet Office Order, referred to in Article 2-12 of the Order, are that a restriction to prohibit the transfer of the securities has been imposed.

2 令第二条の十二に規定する内閣府令で定めるものは、次に掲げる会社とする。

(2) The matter specified by Cabinet Office Order cited in Article 2-12 of the Order refers to the following companies:

一 新株予約権証券の発行者である会社が他の会社の発行済株式の総数を所有する場合における当該他の会社（次号において「完全子会社」という。）

(i) when a company that is an issuer of share option certificates holds all of the issued shares of another company, that other company (such other company is referred to as a "wholly-owned subsidiary company" in the following item); and

二 新株予約権証券の発行者である会社及び完全子会社又は完全子会社が他の会社の発行済株式の総数を所有する場合における当該他の会社

(ii) when a company that is an issuer of share option certificates and its wholly-owned subsidiary company, or a wholly-owned subsidiary company hold all of the issued shares of another company, that other company.

3 令第二条の十二の三第六号ハに規定する内閣府令で定める情報は、次に掲げる情報とする。

(3) The information specified by Cabinet Office Order, referred to in Article 2-12-3, item (vi), (c) of the Order, is the information listed in the following:

一 海外発行債券（令第二条の十二の三第六号に規定する海外発行債券をいう。以下この項において同じ。）の発行者（以下この項において「債券発行者」という。）の名称及び本店所在地

(i) the name, and the location of the head office, of the issuer of overseas issued bond certificates (meaning overseas issued bond certificates prescribed in Article 2-12-3, item (vi) of the Order; hereinafter the same applies in this paragraph) (hereinafter referred to as the "bond certificate issuer" in this paragraph);

二 債券発行者の設立の準拠法及び設立の日

(ii) the law governing the incorporation of the bond certificate issuer and the date of incorporation;

三 債券発行者の事業の内容

(iii) the content of the business of the bond certificate issuer;

四 海外発行債券の元本の償還及び利息の支払について保証している債券発行者の親会社（令第二条の十二の三第六号ロに規定する親会社をいう。以下この項において「保証親会社」という。）の名称及び本店所在地

(iv) the name, and the location of the head office, of the parent company of the bond certificate issuer that guarantees the redemption of the principal of the overseas issued bond certificates and the payment of interest thereon (meaning a parent company prescribed in Article 2-12-3, item (vi), (b) of the Order; hereinafter referred to as the "guaranteeing parent company");

五 保証親会社が当該海外発行債券の元本の償還及び利息の支払について保証している旨及びその内容

(v) a statement that the guaranteeing parent company guarantees the redemption of the principal of the relevant overseas issued bond certificates and the payment of interest thereon and the content thereof;

六 保証親会社の株券が上場されている金融商品取引所又は指定外国金融商品取引所（令第二条の十二の三第四号ロに規定する指定外国金融商品取引所をいう。第九条の四第五項第三号において同じ。）の名称

(vi) the name of the financial instruments exchange or designated foreign financial instruments exchange (meaning a designated foreign financial instruments exchange prescribed in Article 2-12-3, item (iv), (b) of the Order; the same applies in Article 9-4, paragraph (5), item (iii) on which share certificates of the guaranteeing parent company are listed; and

七 保証親会社に関する情報（令第二条の十二の三第六号ハに規定する親会社の経理に関する情報その他の当該親会社に関する情報に該当するものに限る。）を取得するための方法

(vii) the method for obtaining information on the guaranteeing parent company (limited to such information that falls under information on the accounting of a parent company and other information on the relevant parent company prescribed in Article 2-12-3, item (vi), (c) of the Order).

4 法第四条第一項第五号に規定する発行価額又は売出価額の総額が一億円未満の有価証券の募集又は売出しで内閣府令で定めるものは、次に掲げるもの以外の募集又は売出しとする。

(4) The public offering or secondary distribution of securities of which the total issue value or total distribution value is less than 100 million yen and which are specified by Cabinet Office Order, referred to in Article 4, paragraph (1), item (v) of the Act, is public offerings or secondary distributions of securities other than those listed in the following items:

一 募集又は売出しに係る有価証券が新株予約権証券である場合で、当該新株予約権証券の発行価額又は売出価額の総額に当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を合算した金額が一億円以上となる場合における当該募集又は売出し

- (i) when the securities pertaining to public offering or secondary distribution are share option certificates and when the amount obtained by totaling the total issue value or total distribution value of the relevant share option certificates and the total amount to be paid in on the exercise of share options pertaining to the relevant share option certificates is 100 million yen or more, the public offering or secondary distribution of securities;
- 二 募集又は売出しに係る有価証券の発行価額又は売出価額の総額（当該有価証券が新株予約権証券である場合には、当該新株予約権証券の発行価額又は売出価額の総額に当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を合算した金額。以下この条、第九条の二第二号から第五号まで、第十九条第二項第一号から第二号の二及び第十四条の十五第二項において同じ。）に、当該募集又は売出しを開始する日前一年以内に行われた募集又は売出し（令第二条の十二に規定する場合に該当するもの、法第四条第一項の規定による届出をしたもの及び当該届出前にしたもの並びに発行登録追補書類を提出したもの及び当該提出前にしたものを除く。）に係る当該有価証券と同一の種類の有価証券（この条において新株予約権付社債券は、第一条第二号の規定にかかわらず、同条第一号ニに掲げる有価証券又は法第二条第一項第十七号に掲げる有価証券であつて第一条第一号ニに掲げる有価証券の性質を有するものと同一の種類の有価証券とみなす。）の発行価額又は売出価額の総額を合算した金額が一億円以上となる場合における当該募集又は売出し
- (ii) when the amount obtained by totaling the total issue value or total distribution value of securities subject to public offering or secondary distribution (when the securities are share option certificates, the amount obtained by totaling the total issue value or total distribution value of the relevant share option certificates and the amount to be paid in on the exercise of share options pertaining to the share option certificates; hereinafter the same applies in this Article, Article 9-2, item (ii) through (v), Article 19, paragraph (2), item (i) through (ii)-2, and Article 14-15, paragraph (2)) and the total issue value or total distribution value of the same class of securities (notwithstanding the provisions of Article 1, item (ii), the corporate bond certificates with share options in this Article are deemed to be the same class of securities as the securities listed in (d) of item (i) of that Article or as the securities set forth in Article 2, paragraph (1), item (xvii) of the Act which have the nature of securities set forth in Article 1, item (i), (d) as the securities subject to the public offering or secondary distribution conducted within one year before the day on which the aforementioned public offering or secondary distribution is to be commenced (excluding a public offering or secondary distribution which falls under the case prescribed in Article 2-12 of the Order, public offerings or secondary distributions for which the notification under Article 4, paragraph (1) of the Act has been given and which have been conducted before the notification, and public

- offerings or secondary distributions for which shelf registration supplements have been submitted and which have been conducted before the submission) is 100 million yen or more, the public offering or second distribution;
- 三 募集（令第一条の六に規定する要件に該当することにより募集に該当することとなつた場合に限る。）に係る有価証券の発行価額の総額に、当該有価証券の発行される日以前六月以内に発行された同種の新規発行証券（同条に規定する同種の新規発行証券をいう。第九条の二において同じ。）の発行価額の総額を合算した金額が一億円以上となる場合における当該募集
- (iii) when the amount obtained by totaling the total issue value of securities subject to a public offering (limited to cases that are considered to fall under the category of a public offering by satisfying the requirements prescribed in Article 1-6 of the Order) and the total issue value of the newly issued securities of the same class (meaning newly issued securities of the same class as prescribed in that Article; the same applies in Article 9-2) that have been issued within six months prior to the day on which the securities are to be issued is 100 million yen or more, the public offering of securities;
- 三の二 売出し（令第一条の八の三に規定する要件に該当することにより売出しに該当することとなつた場合に限る。）に係る有価証券の売出価額の総額に、当該有価証券の売付け勧誘等（法第二条第四項に規定する売付け勧誘等をいう。以下同じ。）が行われる日以前一月以内に売付け勧誘等（他の者が行つたものを除く。）が行われた同種の既発行証券（令第一条の八の三に規定する同種の既発行証券をいう。第九条の二第三号の二及び第十九条第二項第一号において同じ。）の売出価額の総額を合算した金額が一億円以上となる場合における当該売出し
- (iii)-2 when the amount obtained by totaling the total distribution value of securities subject to a secondary distribution (limited to cases that have come to fall under the category of a secondary distribution by satisfying the requirements prescribed in Article 1-8-3 of the Order) and the total distribution value of the already issued securities of the same class (meaning already issued securities of the same class prescribed in Article 1-8-3 of the Order; the same applies in Article 9-2, item (iii)-2 and Article 19, paragraph (2), item (i) for which a solicitation for selling, etc. (meaning a solicitation for selling, etc. prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter) (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which the solicitation for selling, etc. of the relevant securities is to be implemented, is 100 million yen or more, the relevant secondary distribution;
- 四 同一の種類の有価証券でその発行価額又は売出価額の総額が一億円未満である二組以上の募集又は売出しが並行して行われ、かつ、これらの募集又は売出しに係る有価証券の発行価額又は売出価額の総額の合計額が一億円以上となる場合におけるそれぞれの募集又は売出し
- (iv) when two or more sets of public offerings or secondary distributions for the

same class of securities of which the total issue value or total distribution value is less than 100 million yen are conducted collaterally and when the total amount of the total issue value or total distribution value of the securities subject to these public offerings or secondary distributions is 100 million yen or more, the relevant public offerings or secondary distributions of securities;

五 発行価額若しくは売出価額の総額が一億円以上である有価証券の募集若しくは売出し又は第二号に規定する募集若しくは売出しと並行して行われるこれらの募集又は売出しに係る有価証券と同一の種類の有価証券の募集又は売出し

(v) a public offering or secondary distribution of securities of the same class as the securities subject to a public offering or secondary distribution of securities for which the total issue value or distribution value is 100 million yen or more, or subject to the public offering or secondary distribution prescribed in item (ii), which is to be conducted collaterally with such Public offerings or secondary distributions;

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

(vi) a public offering or secondary distribution of securities conducted by a notifier who has been subject to the suspension of the effectiveness of notification under Article 10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) or to the suspension of the effectiveness of notification, the suspension of the effectiveness of the shelf registration, or the extension of the period under Article 11, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), which is to be newly conducted within the period under these dispositions;

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

(vii) a public offering or secondary distribution of securities conducted by a registrant who has been subject to the suspension of the effectiveness of a shelf registration under Article 23-10, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) or the suspension of the effectiveness of a shelf registration, the suspension of the effectiveness of notification, or the extension of the period under Article 23-11, paragraph (1) of the Act (including as applied mutatis mutandis pursuant



to Article 27 of the Act), which is to be newly conducted within the period under these dispositions; and

八 本邦の金融商品取引所に発行株式（発行優先出資を含む。以下同じ。）を上場しようとする会社（指定法人を含む。以下この号において同じ。）又は認可金融商品取引業協会に発行株式を店頭売買有価証券として登録しようとする会社（既に本邦の他の金融商品取引所に発行株式が上場されている会社又はいずれかの認可金融商品取引業協会に発行株式が店頭売買有価証券として登録されている会社を除く。第八条第二項において同じ。）で、継続開示会社でないものが行う当該金融商品取引所又は当該認可金融商品取引業協会の規則による発行株式の募集又は売出し

(viii) a public offering or secondary distribution of issuing shares that is conducted by a company (including a designated corporation; hereinafter the same applies in this item) which intends to list issuing shares (including issuing preferred equity investment; the same applies hereinafter) on a financial instruments exchange in Japan, or by a company which intends to register its issuing shares as over-the-counter traded securities on an authorized financial instruments firms Association (excluding companies of which the issuing shares have been listed on another financial instruments exchange in Japan or a company for which the issuing shares are registered as over-the-counter traded securities on any authorized financial instruments firms association; the same applies in Article 8, paragraph (2)), which are not continuous disclosure companies, pursuant to the rules of the relevant financial instruments exchange or the relevant authorized financial instruments firms association.

(適格機関投資家向け勧誘が行われる有価証券の発行者たる外国会社の代理人)

(Agent of a Foreign Company Which Is an Issuer of the Securities for Which Solicitation Only for Qualified Institutional Investors Is Conducted)

第二条の二 その有価証券発行勧誘等（法第四条第二項に規定する有価証券発行勧誘等をいう。以下同じ。）が適格機関投資家向け勧誘（法第二十三条の十三第一項に規定する適格機関投資家向け勧誘をいう。以下同じ。）に該当する有価証券（次条において「適格機関投資家向け証券」という。）を発行する外国会社は、本邦内に住所を有する者であつて、当該有価証券の譲渡に関する行為につき、当該外国会社を代理する権限を有するもの（同条において「発行者の代理人」という。）を定めなければならない。

Article 2-2 Any foreign company that issues securities for which the solicitation for newly issued securities, etc. (meaning solicitation for newly issued securities, etc. as prescribed in Article 4, paragraph (2) of the Act; the same applies hereinafter) falls under the category of solicitation only for qualified institutional investors (meaning solicitation only for qualified institutional investors as prescribed in Article 23-13, paragraph (1) of the Act; the same applies hereinafter) (such securities are referred to as the "securities for

qualified institutional investors" in the following Article) must specify a person who has an address in Japan and who has the authority to represent the relevant foreign company for acts concerning the transfer of the relevant securities (such a person is referred to as the "agent of the issuer" in that Article).

(法第四条第二項に違反した譲渡の通知義務)

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

第二条の三 適格機関投資家向け証券の発行者及び発行者の代理人は、法第四条第二項に違反して当該有価証券の譲渡が行われたことを知つたときは、その旨を遅滞なく関東財務局長に通知しなければならない。

Article 2-3 If an issuer or an agent of the issuer of the securities for qualified institutional investors has learned that the securities have been transferred in violation of Article 4, paragraph (2) of the Act, the issuer or the agent must notify the Director-General of the Kanto Local Finance Bureau to that effect without delay.

(届出を要しない適格機関投資家向け証券の一般投資家向け勧誘)

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

第二条の四 法第四条第二項に規定する内閣府令で定める要件は、次の各号に掲げる場合に該当することとする。

Article 2-4 The requirements specified by Cabinet Office Order, referred to in Article 4, paragraph (2) of the Act, are falling under cases listed in the following items:

一 適格機関投資家取得有価証券一般勧誘（法第四条第二項に規定する適格機関投資家取得有価証券一般勧誘をいう。以下この条において同じ。）が当該適格機関投資家取得有価証券一般勧誘に係る有価証券（令第一条の四第一号に掲げる有価証券に限る。）の発行者である会社に対して行われる場合

(i) when a general solicitation for securities Acquired by qualified institutional investors (meaning a general solicitation for securities Acquired by qualified institutional investors prescribed in Article 4, paragraph (2) of the Act; the same applies in this Article hereinafter) is conducted for a company which is the issuer of the securities subject to the general solicitation for securities acquired by qualified institutional investors (limited to securities listed in Article 1-4, item (i) of the Order); or

二 適格機関投資家取得有価証券一般勧誘が法第四条第一項第四号に規定する有価証券の売出しに該当し、かつ、当該適格機関投資家取得有価証券一般勧誘が当該有価証券の売出しとして行われる場合

(ii) when the general solicitation for securities acquired by qualified

institutional investors falls under a secondary distribution of securities prescribed in Article 4, paragraph (1), item (iv) of the Act and the general solicitation for securities Acquired by qualified institutional investors is implemented as the relevant secondary distribution of securities.

(特定投資家向け有価証券から除かれる有価証券の範囲)

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

第二条の五 令第二条の十二の四第一項に規定する内閣府令で定める有価証券は、特定上場有価証券（法第二条第三十三項に規定する特定上場有価証券をいう。以下同じ。）及び特定店頭売買有価証券（令第二条の十二の四第三項第二号に規定する特定店頭売買有価証券をいう。以下同じ。）とする。

Article 2-5 The securities specified by Cabinet Office Order, referred to in Article 2-12-4, paragraph (1) of the Order, are specified Listed securities (meaning specified listed securities prescribed in Article 2, paragraph (33) of the Act; the same applies hereinafter) and specified over-the-counter traded securities (meaning specified over-the-counter traded securities prescribed in Article 2-12-4, paragraph (3), item (ii) of the Order; the same applies hereinafter).

(特定投資家向け有価証券に該当しない旨の承認の手続等)

**(Procedure for Obtaining Approval to the Effect That the Securities Do Not Fall under the Category of Securities for Professional Investors)**

第二条の六 令第二条の十二の四第一項に規定する有価証券の発行者が同項に規定する承認を受けようとする場合には、承認申請書に次に掲げる書類を添えて、これを財務局長等に提出しなければならない。

Article 2-6 (1) When an issuer of securities as prescribed in Article 2-12-4, paragraph (1) of the Order intends to obtain the approval referred to in that paragraph, the issuer must attach the following documents to a written application for approval and must submit them to the director-general of the local finance bureau, etc.:

一 定款又はこれに準ずるもの

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

二 申請時における株主名簿（優先出資法に規定する優先出資者名簿を含み、当該有価証券が株券以外の有価証券である場合には、その所有者の名簿。次項第一号において同じ。）の写し

(ii) a copy of the shareholder registry at the time of application (including a register of preferred equity investors as prescribed in the Act on preferred equity investment, or when the relevant securities are securities other than share certificates, a register of the holders thereof; the same applies in item (i) of the following paragraph).

2 令第二条の十二の四第一項に規定する所有者の数は、次の各号に掲げる有価証券の

区分に応じ、当該各号に定めるところにより計算した数とする。

(2) The number of holders referred to in Article 2-12-4, paragraph (1) of the Order is a number calculated pursuant to the following items according to the category of securities listed in the respective items:

一 内国会社の発行する有価証券 申請のあつた日の属する事業年度の直前事業年度の末日及び直前事業年度の開始の日前二年以内に開始した事業年度（次号において「基準事業年度」という。）すべての末日において株主名簿に記載され、又は記録されている者の数

(i) securities issued by a domestic company: the number of persons stated or recorded in a 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 are referred to as the "base business year" in the following item); or

二 外国会社の発行する有価証券 基準事業年度の末日において当該有価証券の保管の委託を受けている金融商品取引業者等（法第三十四条に規定する金融商品取引業者等をいう。以下同じ。）の有する当該有価証券の所有者の名簿に記載され、又は記録されている者（非居住者（外国為替及び外国貿易法第六条第一項第六号に規定する非居住者をいう。以下同じ。）を除く。）の数

(ii) securities issued by a foreign company: the number of persons (excluding non-residents (meaning non-resident as prescribed in Article 6, paragraph (1), item (vi) of the Foreign Exchange and Foreign Trade Act; the same applies hereinafter)), as of the last day of the base business year, who are stated or recorded in a register of the holders of the securities held by the financial instruments business operator, etc. (meaning a financial instruments business operator, etc. as prescribed in Article 34 of the Act; the same applies hereinafter) that have been entrusted with the custody of the securities.

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

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

(届出を要しない特定投資家向け有価証券の一般投資家向け勧誘)

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

第二条の七 法第四条第三項に規定する内閣府令で定める場合は、次の各号のいずれかに該当する場合とする。

Article 2-7 (1) The cases specified by Cabinet Office Order, referred to in Article

4, paragraph (3) of the Act, are the cases which fall under any of those set forth in the following items:

一 当該特定投資家向け有価証券の発行者又はその役員（取締役、監査役、執行役、理事若しくは監事又はこれらに準ずる者をいう。第十九条第二項第一号ヲ（2）及び（3）において同じ。）であり、かつ、当該発行者の総株主等の議決権の百分の五十を超える議決権に係る株式若しくは出資を自己若しくは他人の名義をもつて所有する者（以下この条において「特定役員」という。）若しくは当該特定役員の被支配法人等（当該発行者を除く。以下この条において同じ。）に対して特定投資家等取得有価証券一般勧誘を行う場合

(i) when a general solicitation for securities acquired by professional investors, etc. is conducted toward a person who is an issuer of securities for professional investors, or an officer (meaning a director, company auditor, executive officer, board member or auditor, or any person equivalent thereto; the same applies in Article 19, paragraph (2), item (i), (l), 2. and 3.) thereof, who holds shares or equity pertaining to voting rights exceeding 50 percent of the voting rights held by all the shareholders, etc. of the issuer in its own name or in another person's name (hereinafter referred to as a "specified officer" in this Article) or a controlled corporation, etc. (excluding the issuer; hereinafter the same applies in this Article) of the specified officer;

二 当該特定投資家向け有価証券の発行者の総株主等の議決権の百分の五十を超える議決権に係る株式又は出資を自己又は他人の名義をもつて所有する会社に対して特定投資家等取得有価証券一般勧誘を行う場合

(ii) when a general solicitation for securities acquired by professional investors, etc. is conducted against a company that holds shares or equity interest pertaining to voting rights exceeding 50 percent of the voting rights held by all the shareholders, etc. of an issuer of the securities for professional investors in its own name or in another person's name; or

三 法第四条第三項第三号に該当することとなつた有価証券の所有者（当該有価証券の発行者を除く。）が、当該有価証券（同号に該当することとなつた日前から所有するものに限る。）について、当該日から起算して一年を経過する日までの間に特定投資家等取得有価証券一般勧誘を行う場合

(iii) when a holder of securities (excluding the issuer of the relevant securities) that have come to fall under Article 4, paragraph (3), item (iii) of the Act conducts a general solicitation for securities acquired by professional investors, etc. for the securities (limited to those held from the day prior to the day on which the securities have come to fall under that item) for a period until the day on which one year has elapsed from that day.

2 特定役員とその被支配法人等が合わせて他の法人等（法人その他の団体をいう。以下この条において同じ。）の総株主等の議決権の百分の五十を超える議決権に係る株式又は出資を自己又は他人の名義をもつて所有する場合には、当該他の法人等は、当該特定役員の被支配法人等とみなして、前項第一号及びこの項の規定を適用する。

- (2) When a specified officer and the controlled corporation, 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 corporation, etc. (meaning a corporation or other organization; the same applies hereinafter in this Article), that other corporation, etc. is deemed to be a controlled corporation, etc. of the specified officer and the provisions of item (i) of the preceding paragraph and this paragraph apply thereto.
- 3 第一項第一号及び前項の「被支配法人等」とは、特定役員が他の法人等の総株主等の議決権の百分の五十を超える議決権に係る株式又は出資を自己又は他人の名義をもって所有する場合における当該他の法人等をいう。
- (3) The "controlled corporation, etc." term used in paragraph (1), item (i) and the preceding paragraph represents: when 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 that other corporation, etc. under its own name or another person's name, that other corporation, etc.
- 4 第一項第一号及び第二号の議決権（総株主等の議決権を除く。）には、社債等振替法第百四十七条第一項又は第百四十八条第一項（これらの規定を社債等振替法第二百三十五条第一項において準用する場合を含む。）の規定により発行者に対抗することができない株式又は出資に係る議決権を含み、前二項の場合における議決権（総株主等の議決権を除く。）には、社債等振替法第百四十七条第一項又は第百四十八条第一項（これらの規定を社債等振替法第二百二十八条第一項、第二百三十五条第一項、第二百三十九条第一項及び第二百七十六条（第二号に係る部分に限る。）において準用する場合を含む。）の規定により発行者に対抗することができない株式又は出資に係る議決権を含むものとする。
- (4) Voting rights under items (i) and (ii) of paragraph (1) (excluding the voting rights held by all the shareholders, etc.) are to include voting rights pertaining to shares or equity interest that may not be asserted against the issuer pursuant to the provisions of Article 147, paragraph (1) or Article 148, paragraph (1) of the Corporate Bond Transfer Act (including as applied mutatis mutandis pursuant to Article 235, paragraph (1) of the Corporate Bond Transfer Act), and voting rights under the preceding two paragraphs (excluding the voting rights held by all the shareholders, etc.) are to include voting rights pertaining to shares or equity interest that may not be asserted against the issuer pursuant to the provisions of Article 147, paragraph (1) or Article 148, paragraph (1) of the Corporate Bond Transfer, Act (including as applied mutatis mutandis pursuant to Article 228, paragraph (1), Article 235, paragraph (1), Article 239, paragraph (1) and Article 276 (limited to the part pertaining to item (ii)) of the Corporate Bond Transfer Act).

（同一種類の有価証券）  
(Same Class of Securities)

第二条の八 法第四条第三項第三号に規定する内閣府令で定めるものは、定義府令第十条の二第一項各号に掲げる有価証券の区分に応じ、当該各号に定める事項が同一である有価証券とする。

Article 2-8 The securities specified by Cabinet Office Order, referred to in Article 4, paragraph (3), item (iii) of the Act, are securities for which the matters prescribed in the items of Article 10-2, paragraph (1) of the Order on Definitions according to the category of securities listed in the respective items are the same as the securities listed in Article 4, paragraph (3), item (i) or (ii) of the Act.

(届出書提出期限の特例)

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

第三条 法第四条第四項ただし書に規定する内閣府令で定める場合は、次の各号に掲げる有価証券の募集又は売出しを行う場合とする。

Article 3 The cases specified by Cabinet Office Order, referred to in the proviso to Article 4, paragraph (4) of the Act, are the cases where a public offering or secondary distribution of securities listed in the following items is to be conducted:

一 株券（優先出資証券を含む。以下同じ。）、新株予約権証券及び新株予約権付社債券以外の有価証券

(i) securities other than share certificates (including preferred equity investment certificates; the same applies hereinafter), share option certificates, and corporate bond certificates with share options;

二 時価又は時価に近い一定の価格により発行する株券

(ii) share certificates issued at market value or a certain price close to market value;

三 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権付社債券

(iii) corporate bond certificates with share options to acquire share certificates which are to be issued or transferred at market value or a certain price close to market value;

四 法第二十四条第一項第一号及び第二号（これらの規定を法第二十七条において準用する場合を含む。以下同じ。）に掲げる有価証券の発行者である会社（指定法人を含む。）以外の会社（指定法人を含む。）の発行する有価証券（前三号に掲げるもの及び本邦以外の地域の金融商品取引所において上場されているものを除く。）

(iv) securities issued by a company (including a designated corporation) other than a company (including a designated corporation) that is the issuer of securities listed in Article 24, paragraph (1), items (i) and (ii) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) (excluding those listed in the preceding three items and those listed on a financial instruments exchange in an area outside

Japan); or

五 会社法（平成十七年法律第八十六号）第二百七十七条に規定する新株予約権無償割当てに係る新株予約権証券であつて、取引所金融商品市場（法第二条第十七項に規定する取引所金融商品市場をいう。第十四条の十四の二第一項第一号において同じ。）において売買を行うこととなるもの

(v) share option certificates pertaining to an allotment of share option without contribution prescribed in Article 277 of the Companies Act (Act No. 86 of 2005) to be purchased and sold on a financial instruments exchange market (meaning a financial instruments exchange market as prescribed in Article 2, paragraph (17) of the Act; the same applies in Article 14-14-2, paragraph (1), item (i)).

(有価証券通知書)

(Written Notice of Securities)

第四条 法第四条第六項の規定により提出する有価証券通知書は、内国会社にあつては第一号様式、外国会社にあつては第六号様式により作成し、財務局長等に提出しなければならない。

Article 4 (1) A written notice of securities that is to be submitted pursuant to the provisions of Article 4, paragraph (6) of the Act must be prepared using Form 1 in cases of a domestic company, or using Form 6 in cases of a foreign company, and must be submitted to the director-general of the local finance bureau, etc.

2 有価証券通知書には、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類を添付しなければならない。

(2) The documents specified in the following items must be attached to the written notice of securities according to the category of issuer of the securities listed in the respective items:

一 内国会社 次に掲げる書類

(i) a domestic company: the following documents

イ 定款（財団法人内国会社である場合は、その寄附行為）

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

ロ 当該有価証券の発行につき取締役会の決議等（監査等委員会設置会社において会社法第三百九十九条の十三第五項若しくは第六項の取締役会の決議による委任に基づく取締役の決定があつたときは当該取締役会の決議及び当該取締役の決定とし、指名委員会等設置会社において同法第四百十六條第四項の取締役会の決議による委任に基づく執行役の決定があつたときは当該取締役会の決議及び当該執行役の決定とする。以下同じ。）若しくは株主総会の決議があつた場合における当該取締役会の議事録（同法第三百七十条の規定により取締役会の決議があつたものとみなされる場合にあつては、当該場合に該当することを証する書面又は同法第三百九十九条の十三第五項若しくは第六項の取締役会の決議による委任に基づく取締役の決定があつたことを証する書面（当該取締役会の議事録を含む。）



若しくは同法第四百十六條第四項の取締役会の決議による委任に基づく執行役の決定があつたことを証する書面（当該取締役会の議事録を含む。）。以下同じ。）の写し若しくは株主総会の議事録（同法第三百十九條第一項の規定により株主総会の決議があつたものとみなされる場合には、当該場合に該当することを証する書面。以下同じ。）の写し若しくは優先出資法第六條第一項に規定する行政庁の認可（以下「行政庁の認可」という。）を受けたことを証する書面（会社法第三十二條に規定する発起人全員の同意があつた場合には、当該同意があつたことを知るに足る書面）又はこれらに類する書面

- (b) when a resolution, etc. by a board of directors (if a decision has been made by directors at a company with an audit and supervisory committee based on their delegation under a resolution by the board of directors as set forth in Article 399-13, paragraph (5) or (6) of the Companies Act, the resolution of the board of directors and the decision of the directors; or if a decision has been made by the executive officers at a company with a nominating committee, etc. based on their delegation under a resolution by the board of directors as set forth in Article 416, paragraph (4) of that Act, the resolution of the relevant board of directors and the decision of the relevant executive officers; the same applies 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 (when 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 proving that this falls under the relevant cases, or a document (including the minutes of the relevant board of directors meeting) proving that a decision has been made by directors based on their delegation under a resolution of the board of directors as set forth in Article 399-13, paragraph (5) or (6) of that Act or a document (including the minutes of the board of directors meeting) proving that the decision has been made by the executive officers based on their delegation under a resolution by the board of directors as set forth in Article 416, paragraph (4) of that Act; the same applies hereinafter), or a copy of the minutes of the shareholders meeting (when a resolution made at a shareholders meeting is deemed to have been adopted pursuant to the provisions of Article 319, paragraph (1) of that Act, a document proving that this falls under the cases; the same applies hereinafter), or a document (when there is consent from all incorporators as prescribed in Article 32 of the Companies Act, a document which is sufficient to show that the consent exists) proving that authorization of an administrative agency as prescribed in Article 6, paragraph (1) of the Act on preferred equity investment (hereinafter referred to as the "authorization of an administrative agency") has been obtained or documents similar thereto; and

ハ 当該有価証券の募集又は売出しに際し目論見書が使用される場合における当該目論見書

(c) when a prospectus is used for the public offering or secondary distribution of the relevant securities, the prospectus.

二 外国会社 次に掲げる書類

(ii) a foreign company: the following documents

イ 前号に定める書類（定款については、会社法第二十七条各号又は医療法（昭和二十三年法律第二百五号）第四十四条第二項に掲げる事項に相当する事項が記載されたもの、寄附行為については、同項に掲げる事項に相当する事項が記載されたもの。以下外国会社の添付する定款又は寄附行為について同じ。）

(a) the documents specified 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, paragraph (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 applies to articles of incorporation or articles of endowment attached by a foreign company);

ロ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(b) a legal opinion letter by legal experts stating that the public offering or second distribution of securities is lawful; and

ハ 外国為替及び外国貿易法第二十一条第一項又は第二項の規定による許可を必要とする場合における当該許可を受けたことを証する書面

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

3 前項第二号ロに掲げる書類が日本語をもって記載したものでないときは、その日本語による翻訳文を付さなければならない。

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

4 法第四条第六項ただし書に規定する内閣府令で定める者は、次の各号に掲げる者とする。

(4) The persons specified by Cabinet Office Order, referred to in the proviso to Article 4, paragraph (6) of the Act are the persons listed in the following items:

一 有価証券の売出しに係る有価証券（株券、新株予約権証券、新株予約権が付されている有価証券若しくは株券に転換し得る有価証券又は法第二条第一項第十七号に掲げる有価証券のうちこれらの有価証券の性質を有するものに限る。以下この項において同じ。）の所有者である当該有価証券の発行者

(i) the issuer of securities (limited to share certificates, share option certificates, securities to which share options are attached or securities

convertible to share certificates, or securities which have the nature of those securities among securities listed in Article 2, paragraph (1), item (xvii) of the Act; the same applies in this paragraph) subject to the secondary distribution of securities who is the holder of the securities;

二 有価証券の売出しに係る有価証券の所有者であつて、次に掲げる者

(ii) the following persons who are holders of the securities subject to the secondary distribution of securities:

イ 当該有価証券の発行者の子会社等（法第二十九条の四第三項に規定する子会社その他これに準ずる法人をいう。ハ及び第十一条の四第二号ロにおいて同じ。）又は主要株主（法第百六十三条第一項に規定する主要株主をいう。ハ及び第十一条の四第二号ロにおいて同じ。）

(a) a subsidiary company, etc. (meaning a subsidiary company prescribed in Article 29-4, paragraph (3) of the Act and other corporation equivalent thereto; hereinafter the same applies in (c) of this item and Article 11-4, item (ii), (b)) or major shareholder (meaning a major shareholder prescribed in Article 163, paragraph (1) of the Act; the same applies in (c) of this item and Article 11-4, item (ii), (b)) of the issuer of the securities;

ロ 当該有価証券の発行者の役員（法第二十一条第一項第一号に規定する役員をいう。以下この号及び第十一条の四第二号ロにおいて同じ。）又は発起人（当該発行者の役員又は株主のいずれにも該当しない期間が連続して五年を超える発起人を除く。同号ロ（2）において同じ。）

(b) an officer (meaning an officer prescribed in Article 21, paragraph (1), item (i) of the Act; hereinafter the same applies in this item and Article 11-4, item (ii), (b)) or incorporator (excluding an incorporator who has not fallen under the category of officer or shareholder of the relevant issuer for a consecutive period exceeding five years; hereinafter the same applies in (b), 2. of that item) of the issuer of the securities;

ハ 当該有価証券の発行者の子会社等又は主要株主（法人である場合に限る。）の役員又は発起人その他これに準ずる者（当該子会社等又は主要株主である法人の役員又は株主その他の構成員のいずれにも該当しない期間が連続して五年を超える発起人その他これに準ずる者を除く。第十一条の四第二号ロ（3）において同じ。）

(c) an officer or incorporator of a subsidiary company, etc. or a major shareholder (limited to a corporation) of the issuer of the securities, or any other person equivalent thereto (excluding an incorporator who has not fallen under the category of an officer or shareholder or any other member of the relevant subsidiary company, etc. or the corporation which is a major shareholder for a consecutive period exceeding five years; the same applies in Article 11-4, item (ii), (b), 3.); and

ニ 当該有価証券の発行者が外国会社その他の会社以外の者の場合においては、イからハまでに掲げる者に類するもの

- (d) when the issuer of the relevant securities is a foreign company or any other person other than a company, a person similar to a person listed in (a) through (c);
- 三 当該有価証券を他の者に取得させることを目的として前二号に掲げる者から当該有価証券を取得した金融商品取引業者等
- (iii) a financial instruments business operator, etc. who acquired the relevant securities from a person listed in the preceding two items for the purpose of having another person acquire the relevant securities;
- 四 有価証券の売出しに係る引受人（法第二条第六項第一号に掲げる行為を行う者を除く。）に該当する金融商品取引業者等
- (iv) a financial instruments business operator, etc. who falls under the category of underwriter pertaining to a secondary distribution of securities (excluding a person who performs the act listed in Article 2, paragraph (6), item (i) of the Act); and.
- 五 法第二条第六項第三号に規定する契約に基づき取得した新株予約権証券（同号に規定する新株予約権証券であつて有価証券であるものをいう。以下この号及び第十一条の四第二号ホにおいて同じ。）又は当該新株予約権証券に係る新株予約権を行使することにより取得した有価証券に係る有価証券の売出しを行う金融商品取引業者等（法第二条第六項第三号に規定する契約を行う引受人に該当するものに限る。）
- (v) a financial instruments business operator, etc. which implements a secondary distribution of securities relating to share option certificates acquired based on a contract prescribed in Article 2, paragraph (6), item (iii) of the Act (meaning share option certificates prescribed in that item which fall under the category of securities; hereinafter the same applies in this item and Article 11-4, item (ii), (e)) or relating to securities acquired by exercising share options pertaining to the relevant share option certificates (limited to an operator which falls under the category of an underwriter which concludes a contract prescribed in Article 2, paragraph (6), item (iii) of the Act).
- 5 法第四条第六項ただし書に規定する内閣府令で定める金額は、千万円（当該有価証券が新株予約権証券である場合には、千万円から当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を控除した額。第十四条の十一第五項において同じ。）とする。
- (5) The amount specified by Cabinet Office Order, referred to in the proviso to Article 4, paragraph (6) of the Act, is ten million yen (when the 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 the share option certificates from ten million yen; the same applies in Article 14-11, paragraph (5)).

(変更通知書)

(Written Notice of Change)

第五条 有価証券通知書の提出日以後当該有価証券通知書による募集又は売出しに係る払込期日前において、当該有価証券通知書に記載された内容に変更があつた場合には、当該有価証券通知書を提出した者は、遅滞なく、当該変更の内容を記載した変更通知書を財務局長等に提出しなければならない。

Article 5 When there are any changes in the particulars stated in a written notice of securities on or after the submission date of the relevant written notice of securities but before the payment date pertaining to the public offering or secondary distribution under the written notice of securities, the person who has submitted the relevant written notice of securities must submit a written notice of change stating the particulars of the relevant change to the director-general of the local finance bureau, etc. without delay.

(開示が行われている場合)

(If Disclosure Has Been Made)

第六条 法第四条第七項に規定する内閣府令で定める場合は、次に掲げる場合とする。

Article 6 The cases specified by Cabinet Office Order, referred to in Article 4, paragraph (7) of the Act, are the following cases:

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

(i) if the notification under Article 4, paragraphs (1) through (3) of the Act concerning a secondary distribution that has already been made for the securities pertaining to the same issuance of the relevant securities, or concerning a public offering or secondary distribution that has already been made for securities of the same class as the relevant securities (meaning other securities for which the matters specified in the items of Article 10-2, paragraph (1) of the Order on Definitions according to the category of securities listed in the respective items are the same as the relevant securities; hereinafter the same applies in this Article) (excluding cases where the proviso to Article 24, paragraph (1) of the Act applies to the issuer of the relevant securities) has come into effect;

二 当該有価証券又は当該有価証券と同種の有価証券の募集又は売出しについて既に行われた法第二十三条の三第一項の規定による登録がその効力を生じており、かつ、当該登録に係る有価証券のいずれかの募集又は売出しについて発行登録追補書類が既に提出されている場合（当該有価証券の発行者が法第二十四条第一項ただし書の

規定の適用を受けている者である場合を除く。)

(ii) if the registration under Article 23-3, paragraph (1) of the Act that has been made with regard to a public offering or secondary distribution of the relevant securities or the securities of the same class as the relevant securities has come into effect and if shelf registration supplements have already been submitted with regard to any of public offerings or secondary distributions of securities subject to the relevant registration (excluding cases where the proviso to Article 24, paragraph (1) of the Act applies to the issuer of the relevant securities);

三 当該有価証券が法第二十四条第一項第一号又は第二号に掲げる有価証券に該当する場合で、同条第三項（法第二十七条において準用する場合を含む。以下同じ。）の規定により、当該有価証券が法第二十四条第一項第一号又は第二号に掲げる有価証券に該当することとなつた日の属する事業年度の直前事業年度に係る有価証券報告書が財務局長等に提出されている場合

(iii) when the relevant securities fall under the category of securities listed in Article 24, paragraph (1), item (i) or (ii) of the Act, and if 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, paragraph (1), item (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 as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter); and

四 当該有価証券が法第二十四条第一項第四号（法第二十七条において準用する場合を含む。以下この号及び第十六条の三において同じ。）に掲げる有価証券に該当する場合で、同項の規定により同項第四号に該当することとなつた事業年度以後のいずれかの事業年度に係る有価証券報告書が財務局長等に提出されている場合（当該有価証券の発行者が法第二十四条第一項ただし書の規定の適用を受けている場合を除く。）

(iv) when the relevant securities fall under the category of securities listed in Article 24, paragraph (1), item (iv) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this item and Article 16-3), and if 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, paragraph (1), item (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, paragraph (1) of the Act applies to the issuer of the relevant securities).

(外国会社の代理人)

(Agent of a Foreign Company)

第七条 外国会社は、有価証券の募集又は売出しに関し、法第五条第一項又は第六項（法第二十七条において準用する場合を含む。以下同じ。）の規定により有価証券届出書又は外国会社届出書（これらの訂正に係る書類を含む。）を提出する場合には、本邦内に住所を有する者であつて、当該募集又は売出しの届出に関する一切の行為につき、当該外国会社を代理する権限を有するものを定めなければならない。

Article 7 (1) When a foreign company submits a securities registration statement or foreign company registration statement (including documents relating to correction of these statements) pursuant to the provisions of Article 5, paragraph (1) or (6) (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) of the Act concerning the public offering or secondary distribution of securities, the foreign company must specify a person who has an address in Japan and who has the authority to represent the relevant foreign company for any acts concerning the notification of the public offering or secondary distribution.

2 外国会社は、有価証券の募集又は売出しに関し、発行登録書又は発行登録追補書類（これらに係る訂正発行登録書を含む。以下この項において同じ。）を提出する場合には、本邦内に住所を有する者であつて、当該発行登録書又は当該発行登録追補書類の提出に関する一切の行為につき、当該外国会社を代理する権限を有するものを定めなければならない。

(2) When a foreign company submits a shelf registration statement or shelf registration supplements (including an amended shelf registration statement relating to these statements; hereinafter the same applies in this paragraph) concerning the public offering or secondary distribution of securities, the foreign company must specify a person who has an address in Japan and who has the authority to represent the foreign company for any acts concerning submission of the relevant shelf registration statement or the shelf registration supplements.

3 外国会社は、次に掲げる書類を提出する場合には、本邦内に住所を有する者であつて、当該書類の提出に関する一切の行為につき、当該外国会社を代理する権限を有するものを定めなければならない。

(3) When a foreign company submits the following documents, the foreign company must specify a person who has an address in Japan and who has the authority to represent the foreign company for any acts concerning the submission of the relevant documents:

一 法第二十四条第一項（法第二十七条において準用する場合を含む。以下同じ。）又は第三項の規定による有価証券報告書

(i) an annual securities report pursuant to the provisions of Article 24, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) or Article 24, paragraph (3) of the Act;

- 二 法第二十四条第八項の規定による外国会社報告書  
(ii) a foreign company report pursuant to the provisions of Article 24, paragraph (8) of the Act;
- 三 法第二十四条の四の二第一項又は第二項（法第二十七条において準用する場合を含む。）の規定による確認書  
(iii) a confirmation letter pursuant to the provisions of Article 24-4-2, paragraph (1) or (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act);
- 四 法第二十四条の四の二第六項において準用する法第二十四条第八項の規定による外国会社確認書  
(iv) a foreign company confirmation letter pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act;
- 五 法第二十四条の四の七第一項又は第二項（法第二十七条において準用する場合を含む。）の規定による四半期報告書  
(v) a quarterly securities report pursuant to the provisions of Article 24-4-7, paragraph (1) or (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act);
- 六 法第二十四条の四の七第六項の規定による外国会社四半期報告書  
(vi) a foreign company quarterly securities report pursuant to the provisions of Article 24-4-7, paragraph (6) of the Act;
- 七 法第二十四条の五第一項の規定による半期報告書  
(vii) a semiannual securities report pursuant to the provisions of Article 24-5, paragraph (1) of the Act;
- 八 法第二十四条の五第四項の規定による臨時報告書  
(viii) an extraordinary report pursuant to the provisions of Article 24-5, paragraph (4) of the Act;
- 九 法第二十四条の五第七項の規定による外国会社半期報告書  
(ix) a foreign company semiannual securities report pursuant to the provisions of Article 24-5, paragraph (7) of the Act;
- 十 法第二十四条の五第十五項の規定による外国会社臨時報告書  
(x) a foreign company ad hoc report pursuant to the provisions of Article 24-5, paragraph (15) of the Act;
- 十一 前各号に掲げる書類の訂正に係る書類  
(xi) documents pertaining to the amendment of the documents listed in the preceding items; or
- 十二 令第四条第一項の規定による承認申請書  
(xii) a written application for approval pursuant to the provisions of Article 4, paragraph (1) of the Order.

(有価証券届出書の記載内容等)



(Content of the Statements in the Securities Registration Statement)

第八条 法第五条第一項の規定により有価証券届出書を提出しようとする発行者は、次の各号に掲げる場合の区分に応じ、当該各号に定める様式により有価証券届出書三通を作成し、財務局長等に提出しなければならない。

Article 8 (1) An issuer who intends to submit a securities registration statement pursuant to the provisions of Article 5, paragraph (1) of the Act must prepare three copies of the securities registration statement using the form specified in the following items according to the category of cases listed in the respective items and must submit them to the director-general of the local finance bureau, etc.:

一 発行者が内国会社である場合（次号及び第三号に掲げる場合を除く。） 第二号様式

(i) when the issuer is a domestic company (excluding the cases listed in the following item and item (iii)): Form 2;

二 発行者が内国会社であつて法第五条第二項の規定による有価証券届出書を提出しようとする場合 第二号の五様式

(ii) when the issuer is a domestic company and intends to submit a securities registration statement pursuant to the provisions of Article 5, paragraph (2) of the Act: Form 2-5;

三 発行者が内国会社であつて、特定組織再編成発行手続若しくは特定組織再編成交付手続を行う場合又は法第二十七条の四第一項の場合において、有価証券届出書を提出しようとするとき（前号に掲げる場合を除く。） 第二号の六様式

(iii) when the issuer is a domestic company and conducts specified procedures relating to securities issuance for reorganization or specified procedures relating to securities delivery for reorganization or when the issuer intends to submit a securities registration statement in the case referred to in Article 27-4, paragraph (1) of the Act (excluding cases listed in the preceding item): Form 2-6;

四 発行者が外国会社である場合（次号に掲げる場合を除く。） 第七号様式

(iv) when the issuer is a foreign company (excluding cases listed in the following item): Form 7; and

五 発行者が外国会社であつて、特定組織再編成発行手続若しくは特定組織再編成交付手続を行う場合又は法第二十七条の四第一項の場合において、有価証券届出書を提出しようとするとき 第七号の四様式

(v) when the issuer is a foreign company and conducts specified procedures relating to securities issuance for reorganization or specified procedures relating to securities delivery for reorganization or when the issuer intends to submit a securities registration statement in the case referred to in Article 27-4, paragraph (1) of the Act: Form 7-4.

2 前項の規定にかかわらず、本邦の金融商品取引所に発行株式を上場しようとする会社（指定法人を含む。以下この項において同じ。）又は認可金融商品取引業協会に発

行株式を店頭売買有価証券として登録しようとする会社で、当該金融商品取引所又は当該認可金融商品取引業協会の規則により発行株式の募集又は売出しを行うため、法第五条第一項の規定により有価証券届出書を提出しようとする会社（内国会社に限る。）は、次の各号に掲げる場合の区分に応じ、当該各号に定める様式により、有価証券届出書三通を作成し、財務局長等に提出しなければならない。

- (2) Notwithstanding the provisions of the preceding paragraph, a company (including a designated corporation; the same applies hereinafter in this paragraph) which intends to list issuing shares on a financial instruments exchange in Japan, or a company which intends to register issuing shares as over-the-counter traded securities on an authorized financial instruments firms association (limited to a domestic company) and submit a securities registration statement pursuant to the provisions of Article 5, paragraph (1) of the Act in order to conduct a public offering or secondary distribution of issuing shares pursuant to the rules of the relevant financial instruments exchange or the relevant authorized financial instruments firms association must prepare three copies of the securities registration statements using the form specified in the following items according to the category of cases listed in the respective items and submit them to the director-general of the local finance bureau, etc.:
- 一 当該募集又は売出しが特定組織再編成発行手続又は特定組織再編成交付手続に該当しない場合 第二号の四様式
  - (i) when the public offering or secondary distribution does not fall under the category of specified procedures relating to securities issuance for reorganization or specified procedures relating to securities delivery for reorganization: Form 2-4; and
  - 二 当該募集又は売出しが特定組織再編成発行手続又は特定組織再編成交付手続に該当する場合 第二号の七様式
  - (ii) when the public offering or secondary distribution falls under the category of specified procedures relating to securities issuance for reorganization or specified procedures relating to securities delivery for reorganization: Form 2-7.

(密接な関係を有する者の要件等)

**(Requirements for a Person Having a Close Relationship)**

第八条の二 法第五条第一項第二号に規定する内閣府令で定める要件は、当該会社が財務諸表等規則第八条第四項各号に掲げる会社等に該当することとなる場合の同項各号に規定する他の会社等に該当することとする。

Article 8-2 (1) The requirements specified by Cabinet Office Order, referred to in Article 5, paragraph (1), item (ii) of the Act, are that the relevant company falls under the category of "other company, etc." as prescribed in the items of Article 8, paragraph (4) of the regulation on financial statements, etc. when the relevant company falls under the category of a company, etc. listed in the items

of that paragraph.

2 法第五条第一項第二号に規定する内閣府令で定める会社その他の団体は、財務諸表等規則第一条第三項第五号に規定する会社等とする。

(2) The company or other group specified by Cabinet Office Order, referred to in Article 5, paragraph (1), item (ii) of the Act, is a company, etc. as prescribed in Article 1, paragraph (3), item (v) of the Regulation on Financial Statements.

(有価証券届出書等の記載の特例)

(Special Provisions for Statements in Securities Registration Statement)

第九条 法第五条第一項ただし書（法第二十七条において準用する場合を含む。以下この項において同じ。）に規定する内閣府令で定める場合は、次の各号に掲げる場合とし、同項ただし書並びに法第十三条第二項ただし書及び第二十三条の十二第七項（これらの規定を法第二十七条において準用する場合を含む。）に規定する内閣府令で定める事項は、当該各号に掲げる事項とする。

Article 9 The cases specified by Cabinet Office Order, referred to in the proviso to Article 5, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this paragraph), are the cases listed in the following items and the matters specified by Cabinet Office Order, referred to in the proviso to that paragraph, the proviso to Article 13, paragraph (2), and Article 23-12, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters listed in the each items:

一 時価又は時価に近い一定の価格により発行する株券、有価証券信託受益証券のうち受託有価証券が株券であるもの又は預託証券で株券を表示するもの（第五号において「株券等」という。）につき、その発行価格の決定前に募集を行う必要がある場合

(i) with regard to share certificates issued at market value or at a certain price close to market value, beneficiary certificates of securities in trust of which the entrusted securities are share certificates, or depository receipts which indicate share certificates (hereinafter collectively referred to as "share certificates, etc." in item (v)), when it is necessary to conduct a public offering before deciding the issue price:

イ 発行価格

(a) the issue price;

ロ 資本組入額

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

ハ 申込証拠金

(c) the deposit for subscription;

ニ 申込取扱場所

(d) the subscription handling office;

ホ 引受人（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）

- の氏名又は名称及びその住所
- (e) the names and addresses of underwriters (excluding major financial instruments business operators who conclude the wholesale underwriting contracts); and
- へ 引受株式数及び引受けの条件
- (f) the number of underwritten shares and the conditions of the underwriting.
- 二 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権証券につき、当該株券の発行価格又は当該新株予約権証券の発行価格の決定前に募集を行う必要がある場合
- (ii) with regard to share option certificates 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, when it is necessary to conduct a public offering before deciding the issue price of the share certificates or the issue price of the share option certificates:
- イ 発行価格
- (a) the issue price;
- ロ 申込証拠金
- (b) the deposit for subscription;
- ハ 申込取扱場所
- (c) the subscription handling office;
- ニ 引受人（元引受契約を締結する金融商品取引業者のうち主たるものを除く。）の氏名又は名称及びその住所
- (d) the names and addresses of underwriters (excluding major financial instruments business operators who conclude the Wholesale underwriting contracts);
- ホ 引受新株予約権数及び引受けの条件
- (e) the number of underwritten shares and the conditions of the underwriting;
- へ 新株予約権の行使に際して払い込むべき金額
- (f) the amount to be paid in on exercise of the share options;
- ト 新株予約権の行使により株券を発行する場合における当該株券の発行価格
- (g) in cases of issuing share certificates by the exercise of share options, the issue price of the share certificates;
- チ 新株予約権の行使により株券を発行する場合における当該株券の発行価格のうちの資本組入額
- (h) in cases of issuing share certificates by the exercise of share options, the amount to be incorporated into the state capital out of the issue price of the shares; and
- リ 新株予約権の行使請求の受付場所、取次場所及び払込取扱場所
- (i) the places to accept or brokerage the claims for the exercise of share options, as well as the place to handle the payments thereof.

三 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権付社債券につき、当該株券の発行価格の決定前に募集を行う必要がある場合

(iii) with regard to corporate bond certificates with share options 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, when it is necessary to conduct a public offering before deciding the issue price of the relevant share certificates:

イ 発行価格

(a) the issue price;

ロ 利率

(b) the interest rate;

ハ 申込証拠金

(c) the deposit for subscription;

ニ 申込取扱場所

(d) the subscription handling office;

ホ 利息の支払場所

(e) the place of payment of interest;

ヘ 新株予約権の発行価格

(f) the issue price of the share options;

ト 新株予約権の行使に際して払い込むべき金額

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

チ 新株予約権の行使により株券を発行する場合における当該株券の発行価格

(h) in cases of issuing share certificates by the exercise of share options, the issue price of the relevant share certificates;

リ 新株予約権の行使により株券を発行する場合における当該株券の発行価格のうちの資本組入額

(i) in cases of issuing share certificates by the exercise of share options, the amount to be incorporated into the stated capital out of the issue price of the relevant share certificates;

ヌ 新株予約権の行使請求の受付場所、取次場所及び払込取扱場所

(j) the places to accept or brokerage the claims for the exercise of share options as well as the place to handle the payments thereof;

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

(k) the names and addresses of underwriters (excluding major financial instruments business operators who conclude the wholesale underwriting contracts);

ヲ 引受金額及び引受けの条件

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

ワ 社債管理者又は社債の管理会社の名称及びその住所

(m) the name and address of the corporate bond manager or the corporate bond managing company; and

カ 社債管理者又は社債の管理会社の委託の条件

(n) the conditions of entrustment of the corporate bond manager or the corporate bond managing company.

三の二 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権付社債券につき、その発行価格の決定前に募集を行う必要がある場合 前号イからホまで及びルからカまでに掲げる事項

(iii)-2 with regard to corporate bond certificates 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, when it is necessary to conduct a public offering before deciding their issue price: the matters listed in (a) through (e) and (k) through (n) of the preceding item;

四 社債券（前二号に規定する新株予約権付社債券を除く。）、社会医療法人債券、学校債券又は学校貸付債権（第六号において「社債券等」という。）につき、その発行価格の決定前に募集を行う必要がある場合 前号に掲げる事項

(iv) with regard to corporate bond certificates (excluding the corporate bond certificates with share options prescribed in the preceding two items), social medical care corporation bond certificates, educational institution bond certificates, or educational institution loan claims (hereinafter collectively referred to as "corporate bond certificates, etc." in item (vi)), when it is necessary to conduct a public offering before deciding the issue price: the matters listed in the preceding item;

四の二 コマーシャル・ペーパーにつき、その発行価格の決定前に募集を行う必要がある場合 第二号イに掲げる事項

(iv)-2 with regard to commercial papers, when it is necessary to conduct a public offering before deciding the issue price: the matters listed in item (ii), (b);

四の三 カバードワラントにつき、その発行価格の決定前に募集を行う必要がある場合

(iv)-3 with regard to covered warrants, when it is necessary to conduct a public offering before deciding the issue price:

イ 第二号イ、ロ及びニに掲げる事項

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

ロ オプション行使請求の受付場所及び取次場所

(b) the places to accept and to brokerage claims on exercising the options.

五 時価又は時価に近い一定の価格により売出しを行う株券等又は新株予約権証券につき、その売出価格の決定前に売出しを行う必要がある場合

(v) with regard to shares, etc. or share option certificates for which secondary distribution is conducted at market value or at a certain price close to

market value, when it is necessary to conduct secondary distribution before deciding the distribution price:

イ 売出価格

(a) the distribution price;

ロ 申込証拠金

(b) the deposit for subscription:

ハ 申込受付場所

(c) the places to accept applications;

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

(d) the names and addresses of persons who have accepted entrustment of the secondary distribution (excluding major financial instruments business operators who conclude the wholesale underwriting contracts); and

ホ 売出しの委託契約の内容

(e) the terms of the entrustment agreement for the secondary distribution.

五の二 時価又は時価に近い一定の価格により発行し、又は移転する株券を取得することとなる新株予約権が付与されている新株予約権証券につき、その売出価格の決定前に売出しを行う必要がある場合 前号に掲げる事項

(v)-2 with regard to share option certificates with share options to acquire share certificates which are to be issued at market value or at a certain price close to market value, when it is necessary to conduct secondary distribution before deciding the distribution price: the matters listed in the preceding item;

六 社債券等、コマーシャル・ペーパー又は外国譲渡性預金証券につき、その売出価格の決定前に売出しを行う必要がある場合 前号に掲げる事項

(vi) with regard to corporate bond certificates, etc., commercial papers, or foreign negotiable certificates of deposit, when it is necessary to conduct secondary distribution before deciding the distribution price: the matters listed in the preceding item;

七 第八条第二項の規定により株券の募集を行うための有価証券届出書を提出しようとする場合 第一号に掲げる事項

(vii) when intending to submit a securities registration statement in order to conduct a public offering of share certificates pursuant to the provisions of Article 8, paragraph (2): the matters listed in item (i); and

八 第八条第二項の規定により株券の売出しを行うための有価証券届出書を提出しようとする場合 第五号に掲げる事項

(viii) when intending to submit a securities registration statement in order to conduct a secondary distribution of share certificates pursuant to the provisions of Article 8, paragraph (2): the matters listed in item (v).

(少額募集等に該当する有価証券の募集又は売出し)

(Public Offering or Secondary Distribution of Securities Falling under the Category of Small Amount Public Offering)

第九条の二 法第五条第二項に規定する発行価額又は売出価額の総額が五億円未満の有価証券の募集又は売出しで内閣府令で定めるものは、内国会社が行う有価証券の募集又は売出しのうち次に掲げるもの以外のものとする。

Article 9-2 A public offering or secondary distribution of securities of which the total issue value or total distribution price is less than 500 million yen and which is specified by Cabinet Office Order, referred to in Article 5, paragraph (2) of the Act is a public offering or secondary distribution of securities, conducted by a domestic company, other than those listed in the following:

一 募集又は売出しに係る有価証券が新株予約権証券である場合で、当該新株予約権証券の発行価額又は売出価額の総額に当該新株予約権証券に係る新株予約権の行使に際して払い込むべき金額の合計額を合算した金額が五億円以上となる場合における当該募集又は売出し

(i) when securities subject to the public offering or secondary distribution are share option certificates and when the amount obtained by totaling the total issue value or total distribution value of the relevant share option certificates and the total amount to be paid in on the exercise of share options of the relevant share option certificates is 500 million yen or more, the relevant public offering or secondary distribution;

二 募集又は売出しに係る有価証券の発行価額又は売出価額の総額に、当該募集又は売出しを開始する日前一年以内に行われた募集又は売出し（法第四条第一項の規定による届出をしたもの及び当該届出前にしたもの並びに発行登録追補書類を提出したもの及び当該提出前にしたものを除く。）に係る当該有価証券と同一の種類の有価証券（この条において新株予約権付社債券は、第一条第二号の規定にかかわらず、同条第一号ニに掲げる有価証券と同一の種類の有価証券とみなす。）の発行価額又は売出価額の総額を合算した金額が五億円以上となる場合における当該募集又は売出し

(ii) when the amount obtained by totaling the total issue value or total distribution value of securities subject to a public offering or a secondary distribution and the total issue value or total distribution value of the same class of securities (notwithstanding the provisions of Article 1, item (ii), the corporate bond certificates with share options in this Article are deemed to be the same class of securities as the securities listed in item (i), (d) of that Article) as the relevant securities subject to a public offering or secondary distribution (excluding those for which a notification under Article 4, paragraph (1) of the Act has been made, those which have been conducted before the notification, those for which the shelf registration supplements have been submitted, and those which have been conducted before the relevant submission) that have been conducted within one year before the day of commencement of the relevant public offering or secondary



distribution is 500 million yen or more, the relevant public offering or secondary distribution;

三 募集（令第一条の六に定める要件に該当することにより募集に該当することとなつた場合に限る。）に係る有価証券の発行価額の総額に、当該有価証券の発行される日以前六月以内に発行された同種の新規発行証券の発行価額の総額を合算した金額が五億円以上となる場合における当該募集

(iii) when the amount obtained by totaling the total issue value of the securities subject to the public offering (limited to cases that fall under the category of a public offering by satisfying the requirements specified in Article 1-6 of the Order) and the total issue value of newly issued securities of the same class which have been issued within six months before the issuance date of the securities is 500 million yen or more, the relevant public offering;

三の二 売出し（令第一条の八の三に定める要件に該当することにより売出しに該当することとなつた場合に限る。）に係る有価証券の売出価額の総額に、当該有価証券の売付け勧誘等が行われる日以前一月以内に売付け勧誘等が行われた同種の既発行証券の売出価額の総額を合算した金額が五億円以上となる場合における当該売出し

(iii)-2 when the amount obtained by totaling the total distribution value of securities subject to the secondary distribution (limited to cases that have come to fall under the category of a secondary distribution by satisfying the requirements specified in Article 1-8-3 of the Order) and the total distribution value of the already issued securities of the same class for which a solicitation for selling, etc. was implemented within one month prior to the day on which the solicitation for selling, etc. of the securities is to be implemented is 500 million yen or more, the secondary distribution;

四 同一の種類の有価証券でその発行価額又は売出価額の総額が五億円未満である二組以上の募集又は売出しが並行して行われ、かつ、これらの募集又は売出しに係る有価証券の発行価額又は売出価額の総額の合計額が五億円以上となる場合におけるそれぞれの募集又は売出し

(iv) when two or more sets of public offerings or secondary distributions for the same class of securities of which the total issue value or total distribution value is less than 500 million yen is conducted collaterally and when 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, the public offering or secondary distribution; and

五 発行価額若しくは売出価額の総額が五億円以上である有価証券の募集若しくは売出し又は第一号に規定する募集若しくは売出しと並行して行われるこれらの募集又は売出しに係る有価証券と同一の種類の有価証券の募集又は売出し

(v) a public offering or secondary distribution of securities of the same class as the securities subject to a public offering or secondary distribution for which

the total issue value or total distribution value is 500 million yen or more, or subject to the public offering or secondary distribution prescribed in item (i), which is to be conducted collaterally with such public offerings or secondary distributions.

(組込方式による有価証券届出書)

(Securities Registration Statement by the Incorporation Method)

第九条の三 法第五条第三項に規定する内閣府令で定める期間は、一年間とする。

Article 9-3 (1) The period specified by Cabinet Office Order, referred to in Article 5, paragraph (3) of the Act, is one year.

2 法第五条第三項に規定する有価証券報告書のうち内閣府令で定めるものは、次の各号に掲げる者の区分に応じ、当該各号に定める有価証券報告書とする。

(2) The annual securities report specified by Cabinet Office Order, referred to in Article 5, paragraph (3) of the Act is an annual securities report prescribed in the following items, according to the category of the companies listed in the respective items.

一 内国会社 第三号様式又は第四号様式により作成し、財務局長等に提出した有価証券報告書

(i) domestic company: an annual securities report prepared using Form 3 or 4 and submitted to the director-general of the local finance bureau, etc.:

二 外国会社（法第二十四条第八項の規定により外国会社報告書を提出した外国会社以外のものに限る。） 第八号様式又は第九号様式により作成し、関東財務局長に提出した有価証券報告書

(ii) foreign company (limited to a company other than a foreign company which has submitted a foreign company report pursuant to the provisions of Article 24, paragraph (8) of the Act): an annual securities report prepared using Form 8 or 9 and submitted to the Director-General of the Kanto Local Finance Bureau; or

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

(iii) foreign company (limited to a company other than a foreign company listed in the preceding item): a foreign company report submitted to the Director-General of the Kanto Local Finance Bureau pursuant to the provisions of Article 24, paragraph (8) of the Act.

3 前二項の規定にかかわらず、有価証券届出書を提出しようとする者が株式移転（当該者の最近事業年度に係る有価証券報告書の提出日前二年三月内に行われたものに限る。）により設立された株式移転設立完全親会社（会社法第七百七十三条第一項第一号に規定する株式移転設立完全親会社をいう。以下同じ。）であり、かつ、次に掲げる要件のいずれかに該当する場合には、法第五条第三項に規定する内閣府令で定める期間は、当該株式移転により株式移転完全子会社（会社法第七百七十三条第一項第五号に規定する株式移転完全子会社をいう。以下同じ。）となつた会社（以下この項に

において「当該株式移転完全子会社」という。)のうち、当該株式移転の日の前日において法第五条第四項各号に掲げる要件を全て満たしていた会社(以下この項及び第十条第一項第二号ハにおいて「適格株式移転完全子会社」という。)が当該株式移転の日前に提出した直近の有価証券報告書(適格株式移転完全子会社が二以上ある場合は最初に提出されたもの)の提出日から当該有価証券届出書を提出しようとする日までの期間とし、法第五条第三項に規定する有価証券報告書のうち内閣府令で定めるものは、当該期間中において適格株式移転完全子会社及び当該株式移転設立完全親会社が提出した有価証券報告書(前項に規定するものに限る。)とすることができる。

- (3) Notwithstanding the provisions of the preceding two paragraphs, when the person who intends to submit a securities registration statement is a wholly owning parent company incorporated in a share transfer (meaning a wholly owning parent company incorporated in a share transfer as prescribed in Article 773, paragraph (1), item (i) of the Companies Act; the same applies hereinafter) which has been established in the share transfer (limited to share transfers conducted within two years and three months before the submission date of the annual securities report pertaining to the most recent business year of the relevant person) and falls under either of the requirements listed in the following items, the period specified by Cabinet Office Order, referred to in Article 5, paragraph (3) of the Act, may be a period from the day on which, among the companies that have become wholly owned subsidiary companies resulting from the share transfer (meaning a wholly owned subsidiary company resulting from a share transfer as prescribed in Article 773, paragraph (1), item (v) of the Companies Act; the same applies hereinafter) through the relevant share transfer (hereinafter referred to as "the relevant wholly owned subsidiary companies resulting from the share transfer" in this paragraph), the company that has satisfied all of the requirements listed in the items of Article 5, paragraph (4) of the Act on the day immediately preceding the date of the share transfer (hereinafter such company is referred to as an "eligible wholly owned subsidiary company resulting from a share transfer" in this paragraph and Article 10, paragraph (1), item (ii), (c) has submitted the latest annual securities report prior to the date of share transfer (when there are two or more eligible wholly owned subsidiary companies resulting from a share Transfer, the Annual securities report that has been submitted first) until the day on which the eligible wholly owned subsidiary company resulting from a share transfer intends to submit the securities registration statement, and the annual securities reports specified by Cabinet Office Order, referred to in Article 5, paragraph (3) of the Act, may be the annual securities report (limited to those prescribed in the preceding paragraph) that has been submitted by an eligible wholly owned subsidiary company resulting from a share transfer or the wholly owning parent company incorporated in the share transfer:

一 当該株式移転の日の前日においてその適格株式移転完全子会社の数とその当該株

式移転完全子会社の数の三分の二以上であつたこと。

(i) that the number of the eligible wholly owned subsidiary companies resulting from the share transfer was two-thirds or more of the number of the relevant wholly owned subsidiary companies resulting from the share transfer on the day before the date of the share transfer; or

二 当該株式移転の日の前日においてその適格株式移転完全子会社の株主の数の合計数がその当該株式移転完全子会社の株主の数の合計数の三分の二以上であつたこと。

(ii) that the total number of shareholders of the eligible wholly owned subsidiary companies resulting from the share transfer was two-thirds or more of the total number of shareholders of the relevant wholly owned subsidiary companies resulting from the share transfer on the day before the date of the share transfer.

4 第一項に規定する期間継続して有価証券報告書のうち第二項に規定するものを提出している者又は前項に規定する期間継続して有価証券報告書のうち同項に規定するものを提出している者が、有価証券届出書を提出しようとする場合には、法第五条第三項の規定により、内国会社にあつては第二号の二様式、外国会社にあつては第七号の二様式により有価証券届出書を作成することができる。

(4) When 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 intends to submit a securities registration statement, the person may prepare the securities registration statement using Form 2-2 in the case of a domestic company, and using Form 7-2 in the case of a foreign company, pursuant to the provisions of Article 5, paragraph (3) of the Act.

(参照方式による有価証券届出書)

(Securities Registration Statement by the Reference Method)

第九条の四 法第五条第四項各号（これらの規定を法第二十七条において準用する場合を含む。以下同じ。）に掲げるすべての要件を満たす者が、有価証券届出書を提出しようとする場合（法第五条第四項第二号に規定する内閣府令で定める基準のうち第五項第四号に掲げる基準に該当する場合は、社債券に係る有価証券届出書を提出しようとするときに限る。）には、法第五条第四項の規定により、内国会社にあつては第二号の三様式、外国会社にあつては第七号の三様式により有価証券届出書を作成することができる。

Article 9-4 (1) When a person who satisfies all of the requirements listed in the items of Article 5, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) intends to submit a securities registration statement (when it falls under the criteria listed in Article 5, item (iv) among the criteria specified by Cabinet Office Order, referred to in Article 5, paragraph (4), item (ii) of the Act, this is

limited to cases wherein a person intends to submit a securities registration statement pertaining to corporate bond certificates), the person may prepare a securities registration statement using Form 2-3 in the case of a domestic company, and using Form 7-3 in the case of a foreign company, pursuant to the provisions of Article 5, paragraph (4) of the Act.

2 法第五条第四項第一号に規定する内閣府令で定める期間は、一年間とする。

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

3 法第五条第四項第一号に規定する内閣府令で定めるものは、前条第二項に規定する有価証券報告書とする。

(3) The annual securities reports specified by Cabinet Office Order, referred to in Article 5, paragraph (4), item (i) of the Act, are the annual securities reports prescribed in paragraph (2) of the preceding Article.

4 前二項の規定にかかわらず、有価証券届出書を提出しようとする者が前条第三項に規定する場合に該当するときには、法第五条第四項第一号に規定する内閣府令で定める期間は前条第三項に規定する期間とし、同号に規定する内閣府令で定めるものは前条第三項に規定する有価証券報告書とすることができる。

(4) Notwithstanding the provisions of the preceding two paragraphs, when a person who intends to submit a securities registration statement falls under the cases prescribed in paragraph (3) of the preceding Article, the period specified by Cabinet Office Order, referred to in Article 5, paragraph (4), item (i) of the Act, may be the period prescribed in paragraph (3) of the preceding Article, and annual securities reports specified by Cabinet Office Order, referred to in that item, may be securities registration statements as prescribed in paragraph (3) of the preceding Article.

5 法第五条第四項第二号に規定する内閣府令で定める基準は、次の各号のいずれかに掲げる基準とする。

(5) The criteria specified by Cabinet Office Order, referred to in Article 5, paragraph (4), item (ii) of the Act, are any of the criteria listed in the following items:

一 有価証券届出書を提出しようとする者が、本邦の金融商品取引所に上場されている株券（特定上場有価証券を除く。以下この項において「上場株券」という。）又は認可金融商品取引業協会に店頭売買有価証券として登録されている株券（特定店頭売買有価証券を除く。以下この項において「店頭登録株券」という。）を発行しており、かつ、次のいずれかの場合に該当すること。

(i) when the person who intends to submit a securities registration statement is issuing share certificates listed on a financial instruments exchange in Japan (excluding specified listed securities; hereinafter referred to as the "listed share certificates" in this paragraph) or share certificates registered as over-the-counter traded securities at 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), and which fall under any of the following cases:

イ 上場日等（当該者の発行する株券が、上場株券である場合にあつては法第二十四条第一項第一号に掲げる有価証券に該当することとなつた日、店頭登録株券である場合にあつては同項第二号に掲げる有価証券に該当することとなつた日をいう。以下この号において同じ。）が当該有価証券届出書の提出日の三年六月前の日以前の日である場合において、当該者の発行済株券について、当該有価証券届出書の提出日の六月前の日から提出日の前日までの間のいずれかの日（以下この項において「算定基準日」という。）以前三年間の金融商品市場における売買金額又は認可金融商品取引業協会の発表する売買金額（以下この号において「売買金額」という。）の合計を三で除して得た額が百億円以上であり、かつ、三年平均時価総額（当該算定基準日、その日の属する年（以下この項において「算定基準年」という。）の前年の応当日及び当該算定基準年の前々年の応当日における時価総額（金融商品市場における時価総額又は認可金融商品取引業協会の発表する時価総額をいう。以下この項において「時価総額」という。）の合計を三で除して得た額をいう。以下この項において同じ。）が百億円以上であること。

(a) when the listing date, etc. (meaning the day on which the share certificates issued by the relevant person have come to fall under the securities listed in Article 24, paragraph (1), item (i) of the Act when they are listed share certificates, and the day on which the share certificates have come to fall under the securities listed in item (ii) of that paragraph when they are over-the-counter registered share certificates; hereinafter the same applies in this item) is on or preceding the day three years and six months prior to the submission date of the relevant securities registration statement, with regard to the issued share certificates of the relevant person, 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 three years prior to any of the days between the day six months before the submission date of the securities registration statement and the day preceding the submission date (hereinafter such day is 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 paragraph) 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 applies in this paragraph) is ten billion yen or more;

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

(b) when the listing date, etc. falls within the period between the day three years and six months before the submission date of the relevant securities registration statement and the day that is on or preceding the day two years and six months before the relevant submission date, with regard to the issued share certificates of the relevant person, the amount obtained by dividing the total trading value for the two years prior to the calculation base date by two is ten billion yen or more, and the average market capitalization for two years (meaning the amount obtained by dividing the aggregated market capitalization as of the relevant calculation base date and the day corresponding to such calculation base date which falls within the year immediately prior to the calculation base year by two; hereinafter the same applies in this paragraph) is ten billion yen or more;

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

(c) when the listing date, etc. is after the day two years and six months before the submission date of the relevant securities registration statement, with regard to the issued share certificates of the relevant person, the trading value of such issued share certificates for the year one year prior to the calculation base date is ten billion yen or more and the market capitalization at the base time (meaning the market capitalization as of the relevant calculation base date; hereinafter the same applies in this paragraph) is ten billion yen or more;

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

(d) that with regard to the issued share certificates of the relevant person, the average market capitalization for three years (when the listing date, etc. falls within the period between the day after the day three years and

six months before the submission date of the relevant securities registration statement and the day that is on or preceding the day two years and six months before the submission date, the average market capitalization for two years, and when the listing date, etc. is after the day two years and six months before the submission date of the relevant securities registration statement, the market capitalization at the base time) is 25 billion yen or more;

ホ 当該者が本邦において当該有価証券届出書の提出日以前五年間にその募集又は売出しに係る有価証券届出書又は発行登録追補書類を提出することにより発行し、又は交付された社債券の券面総額又は振替社債の総額が百億円以上であること。

(e) that the total amount of the face values of the corporate bond certificates or the total amount of the book-entry corporate bonds that, during the five-year period prior to the submission date of the relevant securities registration statement, the relevant person issued or that were delivered by submitting a securities registration statement or shelf registration supplements pertaining to the public offering or secondary distribution thereof in Japan is 10 billion yen or more; or

ヘ 法令により優先弁済を受ける権利を保証されている社債券（新株予約権付社債券を除く。）を既に発行していること。

(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 Corporate Bond Certificates with Share Options).

二 前号イに規定する上場日等が当該有価証券届出書の提出日の三年六月前の日後の日であり、かつ、有価証券届出書を提出しようとする者が同号イ中「法第二十四条第一項第一号」を「法第二十四条第一項第二号」に、「同項第二号」を「同項第一号」に、「又は認可金融商品取引業協会の発表する売買金額」を「及び認可金融商品取引業協会の発表する売買金額」に、「又は認可金融商品取引業協会の発表する時価総額」を「及び認可金融商品取引業協会の発表する時価総額」に読み替えた後の同号イからニまでのいずれかの場合に該当すること。

(ii) when the listing date, etc. prescribed in (a) of the preceding item is the day after the day three years and six months before the submission date of the relevant securities registration statement and the person who intends to submit a securities registration statement falls under any of the cases listed in (a) through (d) of that item after replacing the phrases "Article 24, paragraph (1), item (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" in (a) of that item with "Article 24, paragraph (1), item (ii) of the Act," "(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;

三 有価証券届出書を提出しようとする者が、指定外国金融商品取引所に上場されている株券を発行しており、かつ、当該者の発行済株券について、外国金融商品市場（法第二条第八項第三号ロに規定する外国金融商品市場をいう。以下同じ。）における基準時時価総額が千億円以上であること。

(iii) that the person who intends to submit a securities registration statement has issued share certificates listed on a designated foreign financial instruments exchange and, with regard to the issued share certificates of the relevant person, the market capitalization at the base time in a foreign financial instruments market (meaning a foreign financial instruments market as prescribed in Article 2, paragraph (8), item (iii), (b) of the Act; the same applies hereinafter) is 100 billion yen or more; and

四 第一号ホの場合に該当すること（前二号に該当する場合を除く。）。

(iv) when the relevant person falls under the cases prescribed in item (i), (e) (excluding cases falling under the preceding three items).

（コマーシャル・ペーパーに係る参照方式の利用適格要件の特例）

(Special Provisions for the Qualification Requirements for Use of the Reference Method Pertaining to Commercial Papers)

第九条の五 コマーシャル・ペーパーの発行者が当該コマーシャル・ペーパーの募集又は売出しに係る有価証券届出書を提出しようとする場合には、当該発行者が本邦において当該有価証券届出書の提出日以前五年間にその募集又は売出しに係る有価証券届出書又は発行登録追補書類を提出することにより発行し、又は交付されたコマーシャル・ペーパーの発行価額又は売出価額の総額が百億円以上である場合にも、法第五条第四項第二号に規定する内閣府令で定める基準を満たすものとする。

Article 9-5 When an issuer of commercial paper intends to submit a securities registration statement pertaining to a public offering or secondary distribution of commercial paper, even if the total amount of the issue value or distribution value of the commercial paper that, during the five-year period prior to the submission date of the relevant securities registration statement, the relevant issuer issued or that was delivered by submitting a securities registration statement or shelf registration supplements pertaining to the public offering or secondary distribution thereof in Japan is 10 billion yen or more, the issuer is to satisfy the criteria specified by Cabinet Office Order, referred to in Article 5, paragraph (4), item (ii) of the Act.

（外国会社届出書の提出要件）

(Requirements for Submission of Foreign Company Report)

第九条の六 法第五条第六項に規定する内閣府令で定める場合は、届出書提出外国会社（同項に規定する届出書提出外国会社又は届出書提出外国者をいう。以下同じ。）が

同条第一項（同条第五項において準用する場合を含む。以下同じ。）の規定による届出書に代えて外国会社届出書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 9-6 (1) The cases specified by Cabinet Office Order, referred to in Article 5, paragraph (6) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a foreign company report in lieu of a written notification under paragraph (1) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) of that Article; the same applies hereinafter) by a reporting foreign company (meaning a reporting foreign company or reporting foreign person prescribed in paragraph (6) of that Article; the same applies hereinafter) as a case that would not impair the public interest or the protection of investors in light of its terminology, forms and preparation methods.

2 法第五条第六項第二号に規定する内閣府令で定める者は、次に掲げる者とする。

(2) The persons specified by Cabinet Office Order, referred to in Article 5, paragraph (6), item (ii) of the Act, are the following persons:

一 外国金融商品市場を開設する者

(i) a person who establishes a foreign financial instruments market; and

二 外国金融商品市場に準ずるものとして外国に開設された店頭売買有価証券市場（法第六十七条第二項に規定する店頭売買有価証券市場をいう。第十四条の十四の二第一項第二号において同じ。）の性質を有する市場を開設する者

(ii) a person who establishes a market which has the nature of an over-the-counter securities market (meaning an over-the-counter securities market as prescribed in Article 67, paragraph (2) of the Act; the same applies in Article 14-14-2, paragraph (1), item (ii)) which has been established in a foreign state as the equivalent of a foreign financial instruments market.

（外国会社届出書の提出等）

(Submission of Foreign Company Reports)

第九条の七 法第五条第六項の規定により外国会社届出書を提出しようとする届出書提出外国会社は、同項第一号に掲げる書類（第七号の五様式により作成したものに限り）、同項第二号に掲げる書類及びその補足書類（同条第七項（法第二十七条において準用する場合を含む。）に規定する補足書類をいう。第十一条の三第二項第一号及び第十二条第一項第二号において同じ。）三通を関東財務局長に提出しなければならない。

Article 9-7 (1) A reporting foreign company which intends to submit a foreign company report pursuant to the provisions of Article 5, paragraph (6) of the Act must submit three copies of the documents listed in item (i) of that paragraph (limited to documents prepared using Form 7-5), documents listed in item (ii) of that paragraph and the supplementary documents thereto (meaning

supplementary documents prescribed in paragraph (7) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act); the same applies in Article 11-3, paragraph (2), item (i) and Article 12, paragraph (1), item (ii) to the Director-General of the Kanto Local Finance Bureau.

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

(2) The matters specified by Cabinet Office Order as necessary and appropriate for the public interest or the protection of investors among the matters stated in the documents, referred to in Article 5, paragraph (7) of the Act, are the matters specified in the following items, according to the category of the matters listed in the respective items.

一 第七号様式 次に掲げる項目に記載すべき事項に相当する事項

(i) Form 7: matters equivalent to the matters to be stated in the following items:

イ 「第二部 企業情報」の「第2 企業の概況」の「1 主要な経営指標等の推移」及び「3 事業の内容」

(a) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part II. Company Information";

ロ 「第二部 企業情報」の「第3 事業の状況」の「4 事業等のリスク」

(b) "4. Business-related Risks, etc." in "Section 3. Business Status" of "Part II. Company Information"; and

ハ 「第二部 企業情報」のうち、イ及びロに掲げる項目以外の項目であつて、届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものとする項目

(c) among information contained in "Part II. Company Information," items other than those listed in (a) and (b), as the reporting foreign company deems necessary and appropriate for the public interest or protection of investors.

二 第七号の四様式 次に掲げる項目に記載すべき事項に相当する事項

(ii) Form 7-4: matters equivalent to the matters to be stated in the following items:

イ 「第三部 発行者情報」の「第2 企業の概況」の「1 主要な経営指標等の推移」及び「3 事業の内容」

(a) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part III. Issuer's Information";

ロ 「第三部 発行者情報」の「第3 事業の状況」の「4 事業等のリスク」

(b) "4. Business-related Risks, etc." in "Section 3. Business Status" of "Part III. Issuer's Information"; and

ハ 「第三部 発行者情報」のうち、イ及びロに掲げる項目以外の項目であつて、

届出書提出外国会社が公益又は投資者保護のため必要かつ適当なものと認める項目

(c) among information contained in "Part III. Issuer's Information," items other than those set forth in (a) and (b), as the reporting foreign company deems necessary and appropriate for the public interest or protection of investors.

3 法第五条第七項に規定する書類に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、前項各号に掲げる様式による有価証券届出書に記載すべき事項（第七号様式にあつては「第一部 証券情報」、第七号の四様式にあつては「第一部 証券情報」及び「第二部 組織再編成（公開買付け）に関する情報」に記載すべき事項を除く。次項第二号において「発行者情報」という。）であつて、当該書類に記載されていない事項（同項第一号において「不記載事項」という。）のうち、前項各号に定める事項を日本語又は英語によつて記載したもの（当該事項を英語によつて記載したものである場合は、当該事項の要約の日本語による翻訳文を添付すること。）とする。

(3) The matters specified by Cabinet Office Order as those necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in the documents prescribed in Article 5, paragraph (7) of the Act are, among the matters to be stated in an annual securities report prepared using the form listed in the items of the preceding paragraph (excluding the matters to be stated in "Part I. Information on Securities" in the case of Form 7, and excluding the matters to be stated in "Part I. Information on Securities" and "Part II. Information on Reorganization (Tender Offer Bid)" in the case of Form 7-4; referred to as "issuer's information" in item (ii) of the following paragraph) but which have not been stated in the relevant document (referred to as "unstated information" in item (i) of that paragraph), the statement of the matters specified in the items of the preceding paragraph in Japanese or English (when such matters are written in English, a Japanese translation of the summary thereof is attached).

4 法第五条第七項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

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

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

(i) a document stating the unstated information (excluding the matters specified in the items of paragraph (2)) in Japanese or English; and

二 発行者情報と当該事項に相当する外国会社届出書の記載事項との対照表

(ii) a comparative table of the issuer's information and the matters stated in the foreign company report which correspond to the relevant matters.

(有価証券届出書の添付書類)

(Documents Attached to the Securities Registration Statement)

第十条 法第五条第十三項（法第二十七条において準用する場合を含む。）の規定により有価証券届出書に添付すべき書類（次条において「添付書類」という。）として内閣府令で定めるものは、次の各号に掲げる有価証券届出書の区分に応じ、当該各号に定める書類とする。この場合において、第四号ホからトまで（第五号から第八号までにおいて引用する場合を含む。）に掲げる書類を有価証券届出書に添付できないときには、当該有価証券届出書の提出の日以後届出がその効力を生ずることとなる日の前日までに提出することができる。

Article 10 (1) The documents specified by Cabinet Office Order as the documents to be attached to a securities registration statement (such documents are referred to as the "attached documents" in the following Article) pursuant to the provisions of Article 5, paragraph (13) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) are the documents specified in the following items according to the category of the securities registration statement listed in the respective items. In this case, if the documents listed in (e) through (g) of item (iv) (including cases where they are cited in item (v) through item (viii)) cannot be attached to the securities registration statement, the documents may be submitted by the day immediately preceding the day on which the notification comes into effect which is the day on or after the submission date of the securities registration statement:

一 第二号様式により作成した有価証券届出書 次に掲げる書類

(i) a securities registration statement using Form 2: the following documents

イ 定款（財団たる内国会社である場合は、その寄附行為）

(a) the articles of incorporation (in cases of a domestic company which is a foundation, the articles of endowment);

ロ 当該有価証券の発行につき取締役会の決議等若しくは株主総会の決議があつた場合における当該取締役会の議事録等の写し若しくは当該株主総会の議事録の写し若しくは行政庁の認可を受けたことを証する書面（会社法第三十二条第一項に規定する発起人全員の同意があつた場合には、当該同意があつたことを知るに足る書面）又はこれらに類する書面

(b) if a resolution by the board of directors has been adopted or 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 proving that the Authorization of an Administrative Agency has been obtained (if consent of all incorporators as prescribed in Article 32, paragraph (1) of the Companies Act has been obtained, a document sufficient to show that the relevant consent has been obtained) or documents similar thereto;

ハ 当該有価証券の発行による会社（指定法人を含む。）の資本金の額の変更につ

き、行政庁の許可、認可又は承認を必要とする場合における当該許可、認可又は承認があつたことを知るに足る書面

(c) with regard to the changes to the amount of stated capital of a company (including a designated corporation) due to the issuance of the relevant securities, when permission, authorization, or approval of an administrative agency is required, a document sufficient to show that the relevant permission, authorization, or approval has been granted;

ニ 当該有価証券が社債、社会医療法人債、学校債券若しくは学校貸付債権（第四号及び第十七条第一項において「社債等」という。）又はコマーシャル・ペーパーであつて保証が付されている場合には、次に掲げる書面

(d) when the relevant securities are corporate bonds, social medical care corporation bonds, educational institution bond certificates, or educational institution loan claims (collectively referred to as "corporate bonds, etc." in item (iv) and Article 17, paragraph (1)) or are commercial paper and guarantees are attached thereto, the following documents:

(1) 当該保証を行つている会社（指定法人及び組合等を含む。以下「保証会社」という。）の定款（法人以外の組合等である場合は、組合契約に係る契約書の写し）及び当該保証を行うための取締役会の決議等又は株主総会の決議に係る当該取締役会の議事録等の写し又は当該株主総会の議事録の写しその他の当該保証を行うための手続がとられたことを証する書面

1. the articles of incorporation of a company (including a designated corporation and partnership, etc.; hereinafter referred to as a "guarantor company") (when the company is a partnership, etc. other than a corporation, a copy of the contract pertaining to the partnership agreement) which provides 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 the relevant board of directors or the resolution made at the relevant shareholders meeting adopted in order to provide the relevant guarantee, or any other documents proving that procedures necessary for providing the relevant guarantee have been undertaken; and

(2) 当該保証の内容を記載した書面

2. a document stating the content of the guarantee.

ホ 当該有価証券がカバードワラントであつて当該カバードワラントに表示されるオプションに係る契約が締結されている場合には、当該契約の契約書の写し

(e) when the relevant securities are covered warrants and if a contract pertaining to the options indicated on the relevant covered warrants has been concluded, a copy of the written contract;

ヘ 当該有価証券が有価証券信託受益証券である場合には、当該有価証券信託受益証券の発行に関して締結された信託契約その他主要な契約の契約書の写し

(f) when the relevant securities are beneficiary certificates of securities in

trust, a copy of the trust contract concluded concerning the issuance of the beneficiary certificates of securities in trust and a copy of any other major contracts; and

ト 当該有価証券が預託証券である場合には、当該預託証券の発行に関して締結された預託契約その他主要な契約の契約書の写し

(g) when the relevant securities are depository receipts, a copy of the depository contract concluded concerning the issuance of the depository receipts and a copy of any other major contracts.

二 第二号の二様式により作成した有価証券届出書 次に掲げる書類

(ii) a securities registration statement prepared using Form 2-2: the following documents

イ 前号イに掲げる書類（第十七条第一項ただし書の規定により、当該書類が当該有価証券届出書の組込書類に含まれていない場合に限る。）

(a) the documents listed in (a) of the preceding item (limited to cases where the relevant documents are not included in the incorporated documents of the securities registration statement pursuant to the proviso to Article 17, paragraph (1));

ロ 前号ロからトまでに掲げる書類

(b) the documents listed in (b) through (g) of the preceding item; and

ハ 当該有価証券届出書の提出者が第九条の三第三項に規定する期間継続して有価証券報告書のうち同項に規定するものを提出している者である場合には、次に掲げる事項を記載した書面（同項第一号に掲げる要件に該当する場合は（2）を除く。）

(c) when the person who submits the securities registration statement is a person who has been continuously submitting the annual securities reports which are prescribed in Article 9-3, paragraph (3) for the period prescribed in that paragraph, documents containing the following matters (excluding the matters listed in 2. below if the requirements listed in item (i) of that paragraph have been satisfied):

（1） 当該提出者の当該株式移転完全子会社及び適格株式移転完全子会社の名称、住所、代表者の氏名、資本金及び事業の内容

1. the name, address, name of the representative person, stated capital, and content of the business of the relevant wholly owned subsidiary company resulting from the share transfer and the eligible wholly owned subsidiary company resulting from the share transfer of the person who submits the securities registration statement;

（2） 同項に規定する株式移転の日の前日における当該提出者の当該株式移転完全子会社及び適格株式移転完全子会社の株主数

2. the number of shareholders of the relevant wholly owned subsidiary company resulting from the share transfer and the eligible wholly owned subsidiary company resulting from the share transfer of the

relevant person who submits the securities registration statement as of the day immediately preceding the day of share transfer as prescribed in Article 9-3, paragraph (3);

(3) 当該株式移転の目的

3. the purpose of the relevant share transfer; and

(4) 当該株式移転の方法及び当該株式移転に係る当該適格株式移転完全子会社の株主総会の決議の内容

4. the method of the relevant share transfer and the details of the resolution made at a shareholders meeting of the relevant eligible wholly owned subsidiary company resulting from the share transfer subject to the relevant share transfer.

三 第二号の三様式により作成した有価証券届出書 次に掲げる書類

(iii) a securities registration statement prepared using Form 2-3: the following documents

イ 第一号イに掲げる書類（第十七条第一項ただし書の規定により、当該書類が当該有価証券届出書の参照書類に含まれていない場合に限る。）

(a) the documents listed in item (i), (a) (limited to cases where the relevant documents are not included in the reference documents of the securities registration statement pursuant to the proviso to Article 17, paragraph (1));

ロ 第一号ロからトまでに掲げる書類

(b) the documents listed in item (i), (b) through (g);

ハ 当該有価証券届出書の提出者が法第五条第四項各号に掲げる要件を満たしていることを示す書面

(c) a document proving that the person who submits the securities registration statement satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act;

ニ 当該有価証券届出書の提出者が第九条の四第四項の規定により法第五条第四項第一号の要件を満たしている場合には、前号ハに掲げる書面

(d) when the person who submits the securities registration statement satisfies the requirements listed in Article 5, paragraph (4), item (i) of the Act pursuant to the provisions of Article 9-4, paragraph (4), the documents listed in (c) of the preceding item;

ホ 当該有価証券届出書において参照すべき旨記載された有価証券報告書の提出日以後次の（１）又は（２）に掲げる事情が生じた場合（当該（１）又は（２）に規定する重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該有価証券届出書の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類

(e) when the circumstances listed in the following 1. or 2. occur on or after the submission date of an annual securities report for which a statement to the effect that reference thereto should be made has been made in the



securities registration statement (excluding cases where a quarterly securities report, semiannual securities report, extraordinary report, or amendment report stating the details of the material facts listed in 1. or 2. is included in the reference documents of the relevant securities registration statement), a document stating the details of the material fact:

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

1. that with regard to a material fact to be contained in the relevant annual securities report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for the relevant material fact to be stated; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact concerning the matters to be stated in the relevant annual securities report has occurred.

へ 事業内容の概要及び主要な経営指標等の推移を的確かつ簡明に説明した書面

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

三の二 第二号の四様式により作成した有価証券届出書 第一号に定める書類

(iii)-2 a securities registration statement prepared using Form 2-4: the documents specified in item (i);

三の三 第二号の五様式により作成した有価証券届出書 次に掲げる書類

(iii)-3 a securities registration statement prepared using Form 2-5: the following documents

イ 第一号に定める書類

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

ロ 提出会社が組織再編成（法第二条の二第一項に規定する組織再編成をいう。）を行う会社以外の会社である場合には、当該組織再編成を行う会社の定款

(b) when the reporting company is a company other than the one that is implementing the reorganization (meaning a reorganization as prescribed in Article 2-2, paragraph (1) of the Act), the articles of incorporation of the company which is implementing the relevant reorganization.

三の四 第二号の六様式により作成した有価証券届出書 前号に定める書類

(iii)-4 a securities registration statement prepared using Form 2-6: the documents specified in the preceding item;

三の五 第二号の七様式により作成した有価証券届出書 第三号の三に定める書類

(iii)-5 a securities registration statement prepared using Form 2-7: the documents specified in item (iii)-3;

四 第七号様式により作成した有価証券届出書 次に掲げる書類

(iv) a securities registration statement prepared using Form 7: the following

documents

イ 第一号に定める書類

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

ロ 当該有価証券届出書に記載された当該有価証券届出書を提出しようとする外国会社（以下この号において「当該外国会社」という。）の代表者が当該有価証券の募集又は売出しの届出に関し正当な権限を有する者であることを証する書面

(b) a document proving that the representative person of the foreign company which intends to submit the securities registration statement as stated in the relevant securities registration statement (hereinafter referred to as the "foreign company" in this item), is a person who has legitimate authority concerning the notification of public offering or secondary distribution of the securities;

ハ 当該外国会社が、本邦内に住所を有する者に、当該有価証券の募集又は売出しの届出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面

(c) a document proving that a foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for any acts concerning the notification of public offering or secondary distribution of the securities;

ニ 当該有価証券の募集又は売出しが適法であること及び当該有価証券届出書に記載された法令に関する事項が真実かつ正確であることについての法律専門家の法律意見書

(d) a legal opinion letter by legal experts 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;

ホ 外国為替及び外国貿易法第二十一条第一項又は第二項の規定による許可を必要とする場合における当該許可を受けたことを証する書面

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

ヘ 当該外国会社が金融商品取引業者との間に締結した元引受契約の契約書の写し

(f) a copy of the wholesale underwriting contract which the relevant foreign company has concluded with a financial instruments business operator;  
and

ト 当該有価証券が社債等である場合には、当該外国会社が債権の管理その他債権者のための行為又は当該外国会社のための行為をする職務を委託する契約の契約書及び元利金の支払に関する契約書の写し

(g) when 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 the relevant foreign company and a copy of the contract concerning payment of principal and interest.

五 第七号の二様式により作成した有価証券届出書（第九条の三第二項第二号に掲げる者が作成したものに限る。） 次に掲げる書類

(v) a securities registration statement prepared using Form 7-2 (limited to the statement prepared by a person listed in Article 9-3, paragraph (2), item (ii)): the following documents

イ 第二号イ及びロに掲げる書類

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

ロ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(b) a legal opinion letter by legal experts stating that the public offering or secondary distribution of the securities is lawful; and

ハ 前号ロ、ハ及びホからトまでに掲げる書類

(c) the documents listed in (b), (c), and (e) through (g) of the preceding item.

五の二 第七号の二様式により作成した有価証券届出書（第九条の三第二項第三号に掲げる者が作成したものに限る。） 次に掲げる書類

(v)-2 a securities registration statement prepared using Form 7-2 (limited to the statement prepared by a person specified in Article 9-3, paragraph (2), item (iii)): the following documents

イ 第一号ロ及びハに掲げる書類

(a) the documents listed in (b) and (c) of item (i);

ロ 第四号ロ、ハ及びホからトまでに掲げる書類

(b) the documents listed in (b), (c), and (e) through (g) of item (iv); and

ハ 前号ロに掲げる書類

(c) the documents listed in (b) of the preceding item.

六 第七号の三様式により作成した有価証券届出書（第九条の三第二項第三号に掲げる者が作成したものに限る。） 次に掲げる書類

(vi) a securities registration statement prepared using Form 7-3 (limited to the statement prepared by a person specified in Article 9-3, paragraph (2), item (iii)): the following documents

イ 第三号に掲げる書類

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

ロ 第四号ロ、ハ及びホからトまでに掲げる書類

(b) the documents listed in (b), (c), and (e) through (g) of item (iv); and

ハ 第五号に掲げる書類

(c) the documents listed in item (v).

六の二 第七号の三様式により作成した有価証券届出書（第九条の三第二項第三号に掲げる者が作成したものに限る。） 次に掲げる書類

(vi)-2 a securities registration statement prepared using Form 7-3 (limited to the one prepared by a person specified in Article 9-3, paragraph (2), item

(iii): the following documents

イ 第一号ロ及びハに掲げる書類

(a) the documents listed in (b) and (c) of item (i);

ロ 第三号ハからへまでに掲げる書類

(b) the documents listed in (c) through (f) of item (iii);

ハ 第四号ロ、ハ及びホからトまでに掲げる書類

(c) the documents listed in (b), (c), and (e) through (g) of item (iv); and

ニ 第五号ロに掲げる書類

(d) the documents listed in (b) of item (v).

七 第七号の四様式により作成した有価証券届出書 次に掲げる書類

(vii) a securities registration statement prepared using Form 7-4: the following documents

イ 第三号の三に掲げる書類

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

ロ 第四号ロからトまでに掲げる書類

(b) the documents listed in item (iv), (b) through (g).

八 外国会社届出書 次に掲げる書類

(viii) foreign company registration statement: the following documents

イ 第一号ロ、ハ及びへに掲げる書類

(a) the documents listed in (b), (c) and (f) of item (i);

ロ 第四号ロ、ハ及びホからトまでに掲げる書類

(b) the documents listed in (b), (c), and (e) through (g) of item (iv);

ハ 第三号の三口に掲げる書類（第八条第一項第五号に掲げる場合に該当する場合には限る。）

(c) the document listed in (b) of item (iii)-3 (limited to the case falling under the case listed in Article 8, paragraph (1), item (v)); and

ニ 第五号ロに掲げる書類

(d) the document listed in (b) of item (v).

2 次の各号に掲げる書類には、当該各号に定める翻訳文を付さなければならない。

(2) To the documents listed in the following items, the translations listed in the respective item must be attached.

一 第一項第四号、第五号、第六号及び第七号に定める書類であつて日本語により記載されていないもの 日本語による翻訳文

(i) documents specified in items (iv), (v), (vi) and (vii) of paragraph (1) which are not written in Japanese: Japanese translations; and

二 第一項第五号の二、第六号の二及び第八号に定める書類であつて日本語又は英語により記載されていないもの 日本語又は英語による翻訳文

(ii) documents specified in items (v)-2, (vi)-2 and (viii) of paragraph (1) which are not stated in Japanese or English: Japanese or English translations

(有価証券届出書の自発的訂正)

(Voluntary Amendment of Securities Registration Statement)

第十一条 提出した有価証券届出書又はその添付書類につき、法第七条第一項（法第二十七条において準用する場合を含む。）の規定により訂正届出書を提出すべきものとして内閣府令で定める事情は、次の各号に掲げる事情とする。

Article 11 With regard to a securities registration statement or the attached documents that have been submitted, the circumstances specified by Cabinet Office Order as those that require submission of amendments pursuant to Article 7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) are the circumstances listed in the following items:

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

(i) that with regard to a material fact to be stated in the relevant securities registration statement or its attached documents which occurred before the submission date thereof, the details of which could not be stated when submitting such documents, it has become possible for the relevant material fact to be stated;

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

(ii) that a material fact concerning the matters to be stated in the relevant securities registration statement or its attached documents has occurred; or

三 第九条各号に掲げる事項で当該有価証券届出書に記載しなかつたものにつき、その内容が決定したこと。

(iii) that with regard to the matters listed in the items of Article 9 which were not stated in the securities registration statement, the details thereof have been determined.

(外国会社訂正届出書の提出要件)

(Requirements for Submission of Foreign Company Amended Statement)

第十一条の二 法第七条第二項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第五条第六項に規定する内閣府令で定める場合は、届出書提出外国会社が訂正届出書に代えて外国において開示（同項第二号に規定する外国において開示をいう。第十七条の八及び第十八条の四において同じ。）が行われている当該訂正届出書に類する書類であつて英語で記載されたもの（次条第一項において「外国会社訂正届出書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 11-2 The cases specified by Cabinet Office Order, referred to in Article 5, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 7, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to

Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a document similar to an amended statement written in English which has been disclosed (meaning a disclosure in a foreign state prescribed in item (ii) of that paragraph; the same applies in Articles 17-8 and 18-4) in a foreign state (referred to as "foreign company amended statement") in lieu of the amendment by a reporting foreign company as a case that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(外国会社訂正届出書の提出等)

(Submission of Foreign Company Amended Statement)

第十一条の三 第九条の七の規定は、届出書提出外国会社が外国会社訂正届出書を提出する場合について準用する。

Article 11-3 (1) The provisions of Article 9-7 apply mutatis mutandis to the cases where a reporting foreign company submits a foreign company amended statement.

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

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

一 訂正の対象となる外国会社届出書及びその補足書類の提出日

(i) the date of submission of the foreign company registration statement and supplementary documents thereto to be amended;

二 訂正の理由

(ii) the reason for amendment; and

三 訂正の箇所及びその内容

(iii) the portions and details of the amendments.

(目論見書の作成を要しない有価証券の売出し)

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

第十一条の四 法第十三条第一項（法第二十三条の十二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ものは、次の各号に掲げる有価証券の売出しとする。ただし、当該有価証券の売出しに関し、令第二十条第一項に規定する安定操作取引を行う場合は、この限りでない。

Article 11-4 The secondary distribution of securities specified by Cabinet Office Order, referred to in Article 13, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act), is a

secondary distribution of securities listed in the following items; provided, however, that this does not apply when, with regard to the relevant secondary distribution of securities, a stabilizing transaction prescribed in Article 20, paragraph (1) of the Order is conducted:

一 法第二条第四項に規定する有価証券の売出しに該当しないもの

(i) that which does not fall under a secondary distribution of securities prescribed in Article 2, paragraph (4) of the Act; and

二 次に掲げる有価証券の売出しに該当しないもの

(ii) that which does not fall under a secondary distribution of securities listed as follows:

イ 有価証券の売出しに係る有価証券（株券、新株予約権証券、新株予約権が付されている有価証券若しくは株券に転換し得る有価証券又は法第二条第一項第十七号に掲げる有価証券のうちこれらの有価証券の性質を有するものに限る。以下この号において同じ。）の所有者である当該有価証券の発行者が行う当該有価証券の売出し

(a) a secondary distribution of securities (limited to share certificates, share option certificates, securities to which share options are attached or securities convertible to share certificates, or securities which have the nature of those securities among securities listed in Article 2, paragraph (1), item (xvii) of the Act; hereinafter the same applies in this item) that the issuer of the securities subject to the relevant secondary distribution of securities who is the holder of the relevant securities implements;

ロ 有価証券の売出しに係る有価証券の所有者が次に掲げる者に該当する場合における当該有価証券の売出し

(b) when the holder of the securities subject to the secondary distribution of securities falls under the following category of person, the relevant secondary distribution of securities:

(1) 当該有価証券の発行者の子会社等又は主要株主

1. a subsidiary company, etc. or major shareholder of the issuer of the relevant securities;

(2) 当該有価証券の発行者の役員又は発起人

2. an officer or incorporator of the issuer of the securities;

(3) 当該有価証券の発行者の子会社等又は主要株主（法人である場合に限る。）の役員又は発起人その他これに準ずる者

3. an officer or incorporator of a subsidiary company, etc. or a major shareholder (limited to a corporation) of the issuer of the relevant securities, or any other person equivalent thereto; and

(4) 当該有価証券の発行者が外国会社その他の会社以外の者の場合においては（1）から（3）までに掲げる者に類するもの

4. when the issuer of the relevant securities is a foreign company or any other person other than a company, a person similar to a person listed

in 1. through 3.;

ハ 当該有価証券を他の者に取得させることを目的としてイ及びロに掲げる者から当該者が保有する当該有価証券を取得した金融商品取引業者等が行う当該有価証券の売出し

(c) a secondary distribution of securities that a financial instruments business operator, etc. who acquired from a person listed in (a) and (b) the relevant securities held by the relevant person for the purpose of having another person acquire the relevant securities implements;

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

(d) a secondary distribution of securities that a financial instruments business operator, etc. who falls under the category of underwriter pertaining to the relevant secondary distribution of securities (excluding a person who performs the act prescribed in Article 2, paragraph (6), item (i) of the Act) implements; and

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

(e) a secondary distribution of securities implemented by a financial instruments business operator, etc. (limited to an operator which falls under the category of an underwriter which concludes a contract prescribed in Article 2, paragraph (6), item (iii) of the Act) which acquired share option certificates based on a contract prescribed in that item or which acquired securities by exercising share options, in relation to the relevant share option certificates or securities.

(目論見書の作成を要しない新株予約権証券の募集に係る日刊新聞紙掲載事項)

**(Matters to Be Publicized in Daily Newspapers in Relation to Public Offering of Share Option Certificates for Which Preparation of a Prospectus May Be Omitted)**

第十一条の五 法第十三条第一項第二号に規定する内閣府令で定める事項は、次の各号に掲げる事項とする。

**Article 11-5 The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (1), item (ii) of the Act, are the following matters:**

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

(i) the date of notification under the respective main clauses of Article 4, paragraph (1), (2) or (3) of the Act in relation to the relevant share option certificates;

二 前号に規定する届出に係る法第二十七条の三十の二に規定する電子開示手続（法



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

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

三 当該新株予約権証券の発行に関する問合せを受けるための発行者の連絡先

(iii) The issuer's contact information for receiving inquiries relating to the issuance of the relevant share option certificates.

（届出を要する有価証券に係る交付しなければならない目論見書の記載内容）

(Content of Statements in the Prospectus to Be Delivered Pertaining to Securities Requiring Notification)

第十二条 法第十三条第二項第一号イ（１）（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次の各号に掲げる発行者の区分に応じ、当該各号に定める事項とする。ただし、法第二十五条第四項（法第二十七条において準用する場合を含む。以下同じ。）の規定及び第二十一条第二項の規定により公衆の縦覧に供しないこととされた事項を除く。

Article 12 The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (2), item (i), (a), 1. of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters specified in the following items according to the category of issuers listed in the respective items; provided, however, that the matters which are not to be made available for public inspection pursuant to the provisions of Article 25, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the

Act; the same applies hereinafter) and Article 21, paragraph (2) are excluded:

一 内国会社

(i) a domestic company:

- イ 第二号様式第一部から第三部までに掲げる事項
- (a) the matters listed in Part I through Part III of Form 2;
- ロ 第二号の二様式第一部から第六部までに掲げる事項
- (b) the matters listed in Part I through Part VI of Form 2-2;
- ハ 第二号の三様式第一部から第五部までに掲げる事項
- (c) the matters listed in Part I through Part V of Form 2-3;
- ニ 第二号の四様式第一部、第二部及び第四部に掲げる事項
- (d) the matters listed in Part I, Part II, and Part IV of Form 2-4;
- ホ 第二号の五様式第一部から第五部まで及び第七部に掲げる事項
- (e) the matters listed in Part I through Part V and Part VII of Form 2-5;
- ヘ 第二号の六様式第一部から第四部まで及び第六部に掲げる事項
- (f) the matters listed in Part I through Part IV and Part VI of Form 2-6; and
- ト 第二号の七様式第一部から第三部まで、第五部及び第六部に掲げる事項
- (g) the matters listed in Part I through Part III, Part V, and Part VI of Form 2-7.

二 外国会社

(ii) a Foreign Company:

- イ 第七号様式第一部から第三部までに掲げる事項
- (a) the matters listed in Part I through Part III of Form 7;
- ロ 第七号の二様式第一部から第六部までに掲げる事項
- (b) the matters listed in Part I through Part VI of Form 7-2;
- ハ 第七号の三様式第一部から第五部までに掲げる事項
- (c) the matters listed in Part I through Part V of Form 7-3;
- ニ 第七号の四様式第一部から第四部まで及び第六部に掲げる事項
- (d) the matters listed in Part I through Part IV and Part VI of Form 7-4.
- ホ 外国会社届出書及びその補足書類の記載事項のうち、イに定める事項に相当する事項
- (e) the matters stated in the foreign company registration statement and supplementary documents thereto, which are equivalent to the matters specified in (a); and
- ヘ 外国会社届出書及びその補足書類の記載事項のうち、ニに定める事項に相当する事項
- (f) the matters stated in the foreign company registration statement and supplementary documents thereto, which are equivalent to the matters specified in (d).

(届出を要する有価証券に係る交付しなければならない目論見書の特記事項)  
(Notable Matters in the Prospectus to Be Delivered Pertaining to Securities)

### Requiring Notification)

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

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

一 届出目論見書 次に掲げる事項

(i) a notifiable prospectus: the following matters:

イ 当該目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合には、当該届出がその効力を生じている旨

(a) with regard to the public offering or secondary distribution of securities pertaining to the prospectus, if the notification under Article 4, paragraph (1) through (3) of the Act has been made, a statement to the effect that the relevant notification has come into effect;

ロ 当該有価証券が外国通貨をもつて表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

(b) when the relevant securities are indicated in a foreign currency, a statement to the effect that these may be affected by changes in the foreign exchange rates; and

ハ 法第十三条第三項（法第二十七条において準用する場合を含む。以下同じ。）の適用を受ける場合には、第十条第一項第三号ハからヘまでに掲げる書類に記載された事項

(c) when Article 13, paragraph (3) of the Act applies to the prospectus (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter), the matters stated in the documents listed in Article 10, paragraph (1), item (iii), (c) through (f).

二 届出仮目論見書 次に掲げる事項

(ii) a temporary notifiable prospectus: the following matters:

イ 当該届出仮目論見書に係る有価証券の募集又は売出しに関し、法第四条第一項から第三項までの規定による届出が行われている場合には、当該届出をした日及び当該届出の効力が生じていない旨

(a) with regard to the public offering or secondary distribution of securities pertaining to the temporary notifiable prospectus, if a notification under Article 4, paragraph (1) through (3) of the Act has been made, the day on which the relevant notification was made and a statement to the effect that the relevant notification has yet to come into effect;

ロ 当該届出仮目論見書に記載された内容につき、訂正が行われることがある旨

(b) with regard to the particulars stated in the temporary notifiable prospectus, a statement to the effect that amendments may be made; and  
ハ 前号ロ及びハに掲げる事項

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

2 前項第一号ハに掲げる事項（同項第二号において引用する場合を含む。）は、届出目論見書又は届出仮目論見書の参照情報の次に、それ以外の事項は、届出目論見書若しくは届出仮目論見書の表紙又はその他の見やすい箇所に記載しなければならない。

(2) The matters listed in (c) of item (i) of the preceding paragraph (including as cited pursuant to item (ii) of that paragraph) must be stated following the reference information in the notifiable prospectus or temporary notifiable prospectus, and other matters must be stated on the front page or in some other conspicuous place in the notifiable prospectus or temporary notifiable prospectus.

（既に開示された有価証券に係る交付しなければならない目論見書の特記事項）

(Notable Matters in the Prospectus to Be Delivered Pertaining to Securities That Have Already Been Disclosed)

第十四条 法第十三条第二項第一号ロ（２）（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

Article 14 (1) The matters specified by Cabinet Office Order, referred to in Article 13, paragraph (2), item (i), (b), 2. of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the matters listed in the following items according to the category of prospectus listed in the respective items:

一 届出目論見書 次に掲げる事項

(i) notifiable prospectus: the following matters:

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

(a) in cases of a prospectus pertaining to a public offering of securities, a statement to the effect that notification under Article 4, paragraph (1) through (3) of the Act has not been made;

ロ 当該有価証券が外国通貨をもつて表示されるものである場合には、外国為替相場の変動により影響を受けることがある旨

(b) when the relevant securities are indicated in a foreign currency, a statement to the effect that these may be affected by changes in the foreign exchange rates; and

ハ 法第十三条第三項の適用を受ける場合には、第十条第一項第三号ハからヘまでに掲げる書類に記載された事項

(c) when Article 13 (3) of the Act applies to the prospectus, the matters stated in the documents listed in Article 10, paragraph (1), item (iii), (c)

through (f).

二 届出仮目論見書 次に掲げる事項

(ii) temporary notifiable prospectus: the following matters:

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

(a) in cases of a temporary prospectus pertaining to a public offering of securities, a statement to the effect that the notification under Article 4, paragraph (1) through (3) of the Act has not been made;

ロ 記載された内容につき、訂正が行われることがある旨

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

ハ 前号ロ及びハに掲げる事項

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

2 前項第一号ハに掲げる事項（同項第二号において引用する場合を含む。）は、届出目論見書又は届出仮目論見書の参照情報の次に、それ以外の事項は、届出目論見書又は届出仮目論見書の表紙その他の見やすい箇所に記載しなければならない。

(2) The matters listed in item (i), (c) of the preceding paragraph (including as cited pursuant to item (ii) of that paragraph) must be stated following the reference information in the notifiable prospectus or temporary notifiable prospectus, and other matters must be stated on the front page or in some other conspicuous place in the notifiable prospectus or temporary notifiable prospectus.

（発行価格等の公表の方法）

(Method of Publication of the Issue Price)

第十四条の二 法第十五条第五項及び第二十三条の十二第七項（これらの規定を法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、次に掲げるものとする。

Article 14-2 (1) The methods specified by Cabinet Office Order, referred to in Article 15, paragraph (5) and Article 23-12, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are as follows:

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

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

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

(ii) publication in one or more of the daily newspapers, and making the matters that are recorded in a file stored on the computer used by an issuer or by a person who intends to have the securities acquired or to sell such securities through a public offering or secondary distribution available for inspection via a telecommunications line; or

三 発行者（発行者が外国会社である場合にあつては、当該外国会社又は第七条第一項若しくは第二項の規定により当該外国会社を代理する権限を有する者）及びその有価証券を募集又は売出しにより取得させ、又は売り付けようとする者の使用に係る電子計算機に備えられたファイルに記録された事項を電気通信回線を通じて閲覧に供する方法（その有価証券を募集又は売出しにより取得させ、又は売り付けようとする際に、その相手方に対し、発行価格、利率又は売出価格及び払込金額を電話その他の方法により直接に確認する場合に限る。）

(iii) the method of making the matters which are recorded in a file stored on the computer used by an issuer (when the issuer is a foreign company, the foreign company or a person who has the authority to represent the foreign company pursuant to the provisions of Article 7, paragraph (1) or (2)) and a person who intends to have the securities acquired or to sell such securities through a public offering or secondary distribution available for inspection via a telecommunications line (limited to cases where the relevant person confirms the issue price, interest rate or distribution price and amount of payment directly, by telephone or by any other means, with the counterparty when the person intends to have the securities acquired or to sell such securities through a public offering or secondary distribution).

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

(2) With regard to the method of making the matters available for inspection via a telecommunications line as listed in items (ii) and (iii) of the preceding paragraph, the condition in which the matters are available for inspection must be maintained until the period wherein the person intends to have the securities acquired or to sell such securities through a public offering or secondary distribution ends.

（新株予約権証券に準ずる有価証券等）

(Securities Equivalent to Share Option Certificates)

第十四条の二の二 法第二十一条第四項第三号に規定する内閣府令で定める有価証券は、次に掲げる有価証券とする。

Article 14-2-2 (1) The securities specified by Cabinet Office Order, referred to in Article 21, paragraph (4), item (iii) of the Act are the following securities:

一 新株予約権付社債券

(i) corporate bond certificates with share options; and

二 外国の者の発行する新株予約権証券

(ii) share option certificates issued by a foreign person.

2 法第二十一条第四項第三号に規定する内閣府令で定める権利は、外国の者に対する新株予約権とする。

(2) The right specified by Cabinet Office Order, referred to in Article 21, paragraph (4), item (iii) of the Act, is share options for foreign persons.

(発行登録書の記載内容等)

(Content of the Statements in the Shelf Registration Statement)

第十四条の三 法第二十三条の三第一項の規定により有価証券の募集又は売出しを登録しようとする者は、募集又は売出しごとに、内国会社のうち第一条第一号ロに掲げる有価証券（法第二十三条の八第二項の規定の適用を受ける有価証券を除く。）又は同号ハ、ニ、ト、ヲ若しくはワに掲げる有価証券を発行する者にあつては第十一号様式、同号チに掲げる有価証券を発行する者にあつては第十一号の二様式、外国会社にあつては第十四号様式により発行登録書三通を作成し、財務局長等に提出しなければならない。

Article 14-3 (1) A person who intends to register a public offering or secondary distribution of securities pursuant to the provisions of Article 23-3, paragraph (1) of the Act must prepare three copies of the shelf registration statement for each public offering or secondary distribution, using Form 11 if the person is a domestic company that issues the securities listed in Article 1, item (i), (b) (excluding the securities to which the provisions of Article 23-8, paragraph (2) of the Act apply) or the securities listed in (c), (d), (g), (l), or (m) of that item, using Form 11-2 if the person is a domestic company that issues the securities listed in (h) of that item, or using Form 14 if the person is a foreign company, and must submit them to the director-general of the local finance bureau, etc.

2 法第二十三条の八第二項の規定の適用を受ける有価証券の募集又は売出しを登録しようとする者は、募集又は売出しごとに内国会社にあつては第十一号の二の二様式、外国会社にあつては第十四号の四様式により発行登録書三通を作成し、財務局長等に提出しなければならない。

(2) A person who intends to register a public offering or secondary distribution of securities to which the provisions of Article 23-8, paragraph (2) of the Act apply must prepare three copies of the shelf registration statement using Form 11-2-2 if the person is a domestic company, or using Form 14-4 if the person is a foreign company, and must submit them to the director-general of the local finance bureau, etc.

(発行登録書の添付書類)

(Documents Attached to the Shelf Registration Statement)

第十四条の四 法第二十三条の三第二項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める書類（次条において「添付書類」という。）は、

次の各号に掲げる発行登録書の区分に応じ、当該各号に定める書類とする。

Article 14-4 (1) The documents specified by Cabinet Office Order, referred to in Article 23-3, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) (such documents are referred to as the "attached documents" in the following Article), are the documents specified in the following items according to the category of shelf registration statement listed in the respective items:

一 第十一号様式及び第十一号の二の二様式により作成した発行登録書 次に掲げる書類

(i) a shelf registration statement prepared using Form 11 and Form 11-2-2: the following documents

イ 定款（第十七条第一項ただし書の規定により、当該発行登録書の参照書類に含まれていない場合に限る。）

(a) the articles of incorporation (limited to cases where they are not included in the reference documents of the relevant shelf registration statement pursuant to the proviso to Article 17, paragraph (1));

ロ 当該発行登録書の提出者が法第五条第四項各号に掲げる要件を満たしていることを示す書面

(b) a document indicating that the person who submits the shelf registration statement satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act;

ハ 当該発行登録書において参照すべき旨記載された有価証券報告書の提出日以後次の（１）又は（２）に掲げる事情が生じた場合（当該（１）又は（２）に規定する重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該発行登録書の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類

(c) when the circumstances listed in the following 1. or 2. occur after the submission date of the annual securities report for which a statement to the effect that it should be referred to has been made in the shelf registration statement (excluding cases where a quarterly securities report, semiannual securities report, extraordinary report, or amendment report stating the material facts listed in 1. or 2. is included in the reference documents of the shelf registration statement), a document stating the content of the following material facts:

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

1. that with regard to a material fact to be stated in the annual securities report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for the relevant material fact to be stated; and



- (2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。
2. that a material fact concerning the matters to be stated in the relevant annual securities report has occurred.
- ニ 事業内容の概要及び主要な経営指標等の推移を的確かつ簡明に説明した書面
- (d) a document explaining accurately and concisely the outline of the business and the transition of the major management indicators, etc.; and
- ホ 当該発行登録書の提出者が第九条の四第四項の規定により法第五条第四項第一号の要件を満たしている場合には、第十条第一項第二号ハに掲げる書面
- (e) when the person who submits the relevant shelf registration statement satisfies the requirements prescribed in Article 5, paragraph (4), item (i) of the Act pursuant to the provisions of Article 9-4, paragraph (4), the documents listed in Article 10, paragraph (1), item (ii), (c).
- 二 第十四号様式及び第十四号の四様式により作成した発行登録書 次に掲げる書類
- (ii) the shelf registration statement prepared using Form 14 and Form 14-4: the following documents
- イ 前号に定める書類
- (a) the documents specified in the preceding item;
- ロ 当該発行登録書に記載された当該外国会社（当該発行登録書を提出する外国会社をいう。以下この号において同じ。）の代表者が当該発行登録に関し正当な権限を有する者であることを証する書面
- (b) a document proving that the representative person of the foreign company stated in the shelf registration statement (meaning the foreign company that submits the shelf registration statement; hereinafter the same applies in this item) is a person who has legitimate authority concerning the shelf registration;
- ハ 当該外国会社が、本邦内に住所を有する者に、当該発行登録に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面
- (c) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the foreign company for any acts concerning the shelf registration; and
- ニ 当該発行登録が適法であることについての法律専門家の法律意見書
- (d) a legal opinion letter by legal experts stating that the shelf registration is lawful.
- 2 発行登録書（訂正発行登録書を含む。第十四条の十一第二項及び第十四条の十二第一項において同じ。）には、次の各号に定める発行登録書の区分に応じ、当該各号に掲げる書類を添付することができる。
- (2) The documents listed in the following items according to the category of shelf registration statement specified in the respective items may be attached to the shelf registration statement (including amended shelf registration statements; the same applies in Article 14-11, paragraph (2) and Article 14-12, paragraph (1)):

一 第十一号様式及び第十一号の二の様式により作成した発行登録書 次に掲げる書類

(i) a shelf registration statement prepared using Form 11 and Form 11-2-2: the following documents

イ 当該有価証券の発行につき取締役会の決議等又は株主総会の決議があつた場合における当該取締役会の議事録等の写し又は当該株主総会の議事録の写し

(a) if 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 the board of directors meeting or a copy of the minutes of the relevant shareholders meeting; and

ロ 第十条第一項第一号ニに掲げる書面

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

二 第十四号様式及び第十四号の四様式により作成した発行登録書 次に掲げる書類

(ii) a shelf registration statement prepared using Form 14 and Form 14-4: the following documents

イ 前号に定める書類

(a) the documents specified in the preceding item;

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

(b) a document proving that a foreign company that submits the shelf registration statement has granted a person who has an address in Japan the authority to represent the foreign company for any acts concerning the submission of shelf registration supplements pertaining to the relevant shelf registration statement;

ハ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(c) a legal opinion letter by legal experts stating that the public offering or secondary distribution of the securities is lawful; and

ニ 第十条第一項第四号ホからトまでに掲げる書類

(d) the documents listed in Article 10, paragraph (1), item (iv), (e) through (g).

3 第一項第二号及び前項第二号に定める書類が日本語をもつて記載したものでないときは、その日本語による翻訳文を付さなければならない。ただし、第九条の三第二項第三号に掲げる者が第十四号様式及び第十四号の四様式により作成した発行登録書を提出する場合であつて、第一項第二号及び前項第二号に定める書類が日本語又は英語をもつて記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(3) When documents specified in paragraph (1), item (ii) and item (ii) of the preceding paragraph have not been written in Japanese, Japanese translations thereof must be attached; provided, however, that in the case where the person set forth in Article 9-3, paragraph (2), item (iii) submits a shelf registration

statement prepared using Form 14 and Form 14-4, if the documents provided in item (ii) of paragraph (1) and item (ii) of the preceding paragraph are not prepared in Japanese or English, their Japanese or English translations must be attached.

(訂正発行登録書の提出事由等)

(Grounds for Submission of an Amended Shelf Registration Statement)

第十四条の五 提出した発行登録書及びその添付書類につき、法第二十三条の四に規定するその内容を訂正する必要があるものとして内閣府令で定める事情は、次に掲げる事情とする。

Article 14-5 (1) With regard to the shelf registration statement and Attached documents that have been submitted, the circumstances specified by Cabinet Office Order as those that require the amendment of descriptions thereof, referred to in Article 23-4 of the Act, are the following circumstances:

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

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

二 記載された発行残高の上限を減額しなければならない事情が生じたこと。

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

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

(iii) that there were changes in the major financial instruments business operators which are planned to conduct the underwriting and have been stated in the documents; or

四 記載された発行登録の効力発生予定日に変更があつたこと。

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

2 法第二十三条の四の規定により訂正発行登録書を提出しようとする発行登録者（同条に規定する発行登録者をいう。以下同じ。）は、内国会社にあつては第十一号の三様式、外国会社にあつては第十四号の二様式により訂正発行登録書三通を作成し、財務局長等に提出しなければならない。

(2) A shelf registration holder (meaning a shelf registration holder as prescribed in Article 23-4 of the Act; the same applies hereinafter) who intends to submit an amended shelf registration statement pursuant to the provisions of that Article must prepare three copies of the Amended shelf registration statement using Form 11-3 if the shelf registration holder is a domestic company, or using Form 14-2 if the shelf registration holder is a foreign company, and must submit them to the director-general of the local finance bureau, etc.

3 法第二十三条の四の規定により発行登録書及びその添付書類に記載された事項のう

ち変更するための訂正を行うことができないものとして内閣府令で定める事項は、次に掲げる事項とする。

(3) The matters specified by Cabinet Office Order 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 are the following matters:

一 発行予定額又は発行残高の上限の増額

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

二 発行予定期間の変更

(ii) changes to the planned issue period; and

三 有価証券の種類の変更

(iii) changes to the classes of securities.

(発行登録に係る発行予定期間)

(Planned Issue Period Pertaining to Shelf Registration)

第十四条の六 法第二十三条の六第一項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める期間は、発行登録をしようとする者の選択により、一年間又は二年間とする。ただし、コマーシャル・ペーパーの募集又は売出しの登録の場合にあつては一年間とする。

Article 14-6 The period specified by Cabinet Office Order, referred to in Article 23-6, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), is one year or two years depending on the choice of the person who intends to make the shelf registration; provided, however, that in cases of registration for the public offering or secondary distribution of commercial papers, such period is one year.

(発行登録取下届出書の記載内容)

(Content of Statements for a Written Withdrawal of Shelf Registration)

第十四条の七 法第二十三条の七第一項（法第二十七条において準用する場合を含む。）の規定により発行登録を取り下げようとする発行登録者は、内国会社にあつては第十一号の四様式、外国会社にあつては第十四号の三様式により発行登録取下届出書を作成し、財務局長等に提出しなければならない。

Article 14-7 A shelf registration holder who intends to withdraw shelf registration pursuant to the provisions of Article 23-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) must prepare a written withdrawal of shelf registration using Form 11-4 if the holder is a domestic company, or using Form 14-3 if the holder is a foreign company, and must submit it to the director-general of the local finance bureau, etc.

(発行登録追補書類の記載内容等)

**(Content of the Statements in the Shelf Registration Supplements)**

第十四条の八 法第二十三条の八第一項の規定により登録されている有価証券を取得させ、又は売り付けようとする発行登録者は、当該有価証券の募集又は売出しごとに、内国会社のうち第一条第一号ロ、ハ、ニ、ト、ヲ又はワに掲げる有価証券を発行する者にあつては第十二号様式、同号チに掲げる有価証券を発行する者にあつては第十二号の二様式、外国会社にあつては第十五号様式により発行登録追補書類三通を作成し、財務局長等に提出しなければならない。

Article 14-8 A shelf registration holder who intends to have the securities that were registered pursuant to the provisions of Article 23-8, paragraph (1) of the Act acquired or who intends to sell such securities must prepare three copies of the shelf registration supplement for each public offering or secondary distribution of the relevant securities using Form 12 if the holder is a domestic company that issues the securities listed in Article 1, item (i), (b), (c), (d), (g), (l), or (m), using Form 12-2 if the holder is a domestic company that issues the securities listed in (h) of that item, or using Form 15 if the holder is a foreign company, and must submit them to the director-general of the local finance bureau, etc.

(発行登録追補書類の提出を要しない募集又は売出し)

**(Public Offering or Secondary Distribution for Which the Submission of Shelf Registration Supplements May Be Omitted)**

第十四条の九 法第二十三条の八第一項ただし書（法第二十七条において準用する場合を含む。）に規定する内閣府令で定めるものは、第二条第四項各号に掲げるもの以外の募集又は売出しとする。

Article 14-9 The public offering or the secondary distribution of securities specified by Cabinet Office Order, referred to in the proviso to Article 23-8, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), is public offerings or secondary distributions other than those listed in the items of Article 2, paragraph (4).

(発行登録追補書類の提出を要しない有価証券)

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

第十四条の九の二 令第三条の二の二第四号に規定する内閣府令で定めるものは、振替外債（社債等振替法第二百二十七条において準用する社債等振替法第六十六条（第一号を除く。）に規定する振替外債（同条に規定する振替社債及び社債等振替法第一百七条において準用する社債等振替法第六十六条（同条第一号イからニまでを除く。）に規定する保険業法（平成七年法律第百五号）に規定する相互会社の社債の性質を有するものに限る。）をいう。以下この条において同じ。）のうち、次に掲げる要件のすべてに該当するもの（第十四条の十六において「短期外債」という。）とする。

Article 14-9-2 The securities specified by Cabinet Office Order, referred to in Article 3-2-2, item (iv) of the Order, are book-entry foreign bonds (meaning book-entry transfer bonds in foreign currency as prescribed in Article 66 (excluding item (i)) of the Corporate Bond Transfer Act as applied mutatis mutandis pursuant to Article 127 of the Corporate Bond Transfer 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 corporate bonds of a mutual company provided in the Insurance Business Act (Act No. 105 of 1995) as prescribed in Article 66 of the Corporate Bond Transfer Act (excluding item (i), (a) through (d) of that Article) as applied mutatis mutandis pursuant to Article 117 of that Act; hereinafter the same applies in this Article) that satisfy all of the following requirements (such book-entry foreign bonds are referred to as "short-term foreign bonds" in Article 14-16):

一 円建てで発行されるものであること。

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

二 各振替外債の金額が一億円を下回らないこと。

(ii) that the amount of each book-entry foreign bond is not less than 100 million yen;

三 元本の償還について、振替外債の総額の払込みのあつた日から一年未満の日とする確定期限の定めがあり、かつ、分割払の定めがないこと。

(iii) that there are provisions setting forth that the fixed due date for the redemption of the principal is the 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 is no provision setting forth that the redemption of principal is to be made in installments; and

四 利息の支払期限を、前号の元本の償還期限と同じ日とする旨の定めがあること。

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

(発行登録追補書類提出期限の特例)

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

第十四条の十 法第二十三条の八第三項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める場合は、第三条各号に掲げる有価証券の募集又は売出しを行う場合とする。

Article 14-10 The cases specified by Cabinet Office Order, referred to in Article 23-8, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the cases where conducting a public offering or secondary distribution of securities listed in the items of Article 3.

(発行登録通知書の記載内容等)

(Content of the Statements in a Written Notice of Shelf Registration)

第十四条の十一 法第二十三条の八第四項において準用する法第四条第六項の規定により提出する発行登録通知書は、内国会社にあつては第十三号様式、外国会社にあつては第十六号様式により作成し、財務局長等に提出しなければならない。

Article 14-11 (1) The written notice of shelf registration to be submitted pursuant to the provisions of Article 4, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 23-8, paragraph (4) of the Act must be prepared using Form 13 in the case of a domestic company or using Form 16 in the case of a foreign company, and must be submitted to the director-general of the local finance bureau, etc.

2 発行登録通知書には、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類（第十四条の四第一項又は第二項の規定により発行登録書に添付された書類と同一内容のものを除く。）を添付しなければならない。

(2) The documents specified in the following items according to the category of the issuer of securities listed in the respective items (excluding documents whose contents are identical to those stated in the documents attached to the shelf registration statement pursuant to Article 14-4, paragraph (1) or (2)) must be attached to the written notice of shelf registration:

一 内国会社

(i) a Domestic Company:

イ 当該有価証券の発行につき取締役会の決議等若しくは株主総会の決議があつた場合における当該取締役会の議事録等の写し若しくは当該株主総会の議事録の写し又は行政庁の認可を受けたことを証する書面

(a) if 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 the board of directors meeting, a copy of the minutes of the relevant shareholders meeting, or a document proving that the authorization of an administrative agency has been obtained; and

ロ 当該有価証券の募集又は売出しに際し目論見書が使用される場合における当該目論見書

(b) when a prospectus is used at the public offering or secondary distribution of the securities, the prospectus.

二 外国会社

(ii) a foreign company:

イ 前号に掲げる書類

(a) the documents listed in the preceding item;

ロ 当該有価証券の募集又は売出しが適法であることについての法律専門家の法律意見書

(b) a legal opinion letter by legal experts stating that the public offering or secondary distribution of the securities is lawful; and

ハ 外国為替及び外国貿易法第二十一条第一項又は第二項の規定による許可を必要とする場合における当該許可を受けたことを証する書面

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

3 前項第二号ロに掲げる書類が日本語をもつて記載したものでないときは、その訳文を付さなければならない。

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

4 第五条の規定は、発行登録通知書に記載された内容に変更があつた場合に準用する。

(4) The provisions of Article 5 apply mutatis mutandis to cases where there are any changes in the content stated in a written notice of shelf registration.

5 法第二十三条の八第四項において準用する法第四条第六項ただし書に規定する内閣府令で定める金額は、千万円とする。

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

(発行登録追補書類の添付書類)

(Documents Attached to Shelf Registration Supplements)

第十四条の十二 法第二十三条の八第五項（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める書類は、次の各号に掲げる発行登録追補書類の区分に応じ、当該各号に定める書類（第十四条の四第一項又は第二項の規定により発行登録書に添付された書類と同一内容のものを除く。）とする。

Article 14-12 (1) The documents specified by Cabinet Office Order, referred to in Article 23-8, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), are the documents specified in the following items according to the category of the shelf registration supplements listed in the respective 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, paragraph (1) or (2)):

一 第十二号様式により作成した発行登録追補書類

(i) a shelf registration supplement prepared using Form 12:

イ 当該有価証券の発行につき取締役会の決議等若しくは株主総会の決議があつた場合における当該取締役会の議事録等の写し若しくは当該株主総会の議事録の写し又は行政庁の認可を受けたことを証する書面

(a) if 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 the board of directors meeting, a copy of the minutes of the shareholders meeting, or a document proving that the authorization of an administrative agency has been obtained;



- ロ 当該有価証券の発行による会社（指定法人を含む。）の資本金の額の変更につき、行政庁の許可、認可又は承認を必要とする場合における当該許可、認可又は承認があつたことを知るに足る書面
- (b) with regard to the changes in the amount of stated capital of a company (including a designated corporation) due to the issuance of securities, when the permission, authorization, or approval of an administrative agency is required, a document sufficient to show that the relevant permission, authorization or approval has been granted;
- ハ 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の提出日以後次に掲げる事情が生じた場合（次に定める重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該発行登録追補書類の参照書類に含まれている場合を除く。）における当該重要な事実の内容を記載した書類
- (c) when the following circumstances occur after the submission date of the annual securities report for which a statement to the effect that it should be referred to has been made in the shelf registration supplement (excluding cases where a quarterly securities report, semiannual securities report, extraordinary report, or amendment report stating the contents of the following material facts is included in the reference documents of the shelf registration supplement), a document stating the contents of the material fact:
- (1) 当該提出日前に発生した当該有価証券報告書に記載すべき重要な事実で、当該書類を提出する時にはその内容を記載することができなかつたものにつき、記載することができる状態になつたこと。
1. that with regard to a material fact to be stated in the annual securities report which occurred before the submission date thereof, the details of which could not be stated when submitting the documents, it has become possible for the material fact to be stated; and
- (2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。
2. that a material fact concerning the matters to be stated in the annual securities report has occurred;
- ニ 事業内容の概要及び主要な経営指標等の推移を的確かつ簡明に説明した書面
- (d) a document explaining accurately and concisely the outline of the business and the transition of the major management indicators, etc.; and
- ホ 第十条第一項第一号ニ、ホ、ヘ又はトに掲げる書面
- (e) the documents listed in Article 10, paragraph (1), item (i), (d), (e), (f), or (g).
- 二 第十五号様式により作成した発行登録追補書類
- (ii) shelf registration supplements prepared using Form 15:
- イ 前号に掲げる書類
- (a) the documents listed in the preceding item;

- ロ 当該発行登録追補書類に記載された当該外国会社（当該発行登録追補書類を提出する外国会社をいう。以下この号において同じ。）の代表者が当該発行登録追補書類の提出に関し正当な権限を有する者であることを証する書面
- (b) a document proving that the representative person of the foreign company (meaning the foreign company that submits the shelf registration supplement; hereinafter the same applies in this item) stated in the shelf registration supplement is a person who has legitimate authority for the submission of the relevant shelf registration supplement;
- ハ 当該外国会社が、本邦内に住所を有する者に、当該発行登録追補書類の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面
- (c) a document proving that the foreign company has granted a person who has an address in Japan, the authority to represent the relevant foreign company for any acts concerning the submission of the shelf registration supplement;
- ニ 当該発行登録追補書類の提出が適法であることについての法律専門家の法律意見書
- (d) a legal opinion letter by legal experts stating that the submission of the shelf registration supplement is lawful; and
- ホ 第十条第一項第四号ホから、トまでに掲げる書類
- (e) the documents listed in Article 10, paragraph (1), item (iv), (e) through (g).
- 2 前項第二号に定める書類が日本語をもつて記載したものでないときは、その日本語による翻訳文を付さなければならない。ただし、第九条の三第二項第三号に掲げる者が第十五号様式により作成した発行登録追補書類を提出する場合であつて、前項第二号に定める書類が日本語又は英語をもつて記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。
- (2) When a document specified in item (ii) of the preceding paragraph has not been written in Japanese, a Japanese translation thereof must be attached; provided, however, that in the case where the person set forth in Article 9-3, paragraph (2), item (iii) submits a shelf registration supplement prepared using Form 15, if the documents provided in item (ii) of the preceding paragraph are not prepared in Japanese or English, their Japanese or English translations must be attached.

（発行登録目論見書等の特記事項）

**(Notable Matters in the Shelf Registration Prospectus)**

第十四条の十三 法第二十三条の十二第二項において準用し、同項の規定により読み替えて適用する法第十三条第二項本文（法第二十七条において準用する場合を含む。）に規定する内閣府令で定める内容は、次の各号に掲げる目論見書の区分に応じ、当該各号に定める事項とする。

Article 14-13 (1) The matters specified by Cabinet Office Order, referred to in

the main clause of Article 13, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) as applied mutatis mutandis pursuant to Article 23-12, paragraph (2) of the Act and as applied by replacing certain terms pursuant to that paragraph, are the matters listed in the following items according to the category of prospectus listed in those respective items:

一 発行登録目論見書 次に掲げる事項

(i) a shelf registration prospectus: the following documents

イ 当該発行登録目論見書に係る有価証券の募集又は売出しに関し、法第二十三条の三第一項の規定による発行登録がその効力を生じている旨

(a) a statement to the effect that the shelf registration under Article 23-3, paragraph (1) of the Act has come into effect concerning the public offering or secondary distribution of securities pertaining to the shelf registration prospectus;

ロ 当該発行登録目論見書に記載された内容につき訂正が行われることがある旨及び参照すべき旨記載された参照情報が新たに差し替わることがある旨

(b) a statement to the effect that the content stated in the shelf registration prospectus may be amended and that the reference information for which a statement to the effect that it should be referred to has been made may sometimes be newly replaced;

ハ 当該有価証券を取得させ、又は売り付ける場合には、発行登録追補目論見書を交付する旨

(c) a statement to the effect that the shelf registration supplementary prospectus is delivered in cases of having the securities acquired or of selling such securities;

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

(d) when the securities are indicated in a foreign currency, a statement to the effect that they may be influenced by changes in the foreign exchange rates;

ホ 当該発行登録目論見書に係る発行登録書の提出者が法第五条第四項各号に掲げる要件を満たしていることを示す書面に記載された事項

(e) the matters stated in a document indicating that the person who submits a shelf registration statement pertaining to the shelf registration prospectus satisfies the requirements listed in the items of Article 5, paragraph (4) of the Act;

ヘ 当該発行登録書又は当該訂正発行登録書において参照すべき旨記載された有価証券報告書のうち、直近のもの提出日以後次の(1)又は(2)に掲げる事情が生じた場合(当該(1)又は(2)に規定する重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該発行登録書の参照書類に含まれている場合又は当該訂正発行登録書において参照すべき旨記載されて

いる場合を除く。)における当該重要な事実の内容

(f) when the circumstances listed in the following 1. or 2. occur on or after the submission date of the latest annual securities report for which a statement to the effect that it should be referred to has been made in the shelf registration statement or the amended shelf registration statement (excluding cases where a quarterly securities report, semiannual securities report, extraordinary report, or amendment report stating the contents of the material facts listed in 1. or 2. is included in the reference documents of the relevant shelf registration statement or where it is stated to refer to such documents in the amended shelf registration statement), the contents of the material facts:

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

1. that with regard to a material fact to be stated in the annual securities report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for the relevant material fact to be stated; and

(2) 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact concerning the matters to be stated in the annual securities report has occurred.

ト 事業内容の概要及び主要な経営指標等の推移を的確かつ簡明に説明した書面に記載された事項

(g) the matters stated in a document explaining accurately and concisely the outline of the business and the transition of the major management indicators, etc.

二 発行登録仮目論見書 次に掲げる事項

(ii) a temporary shelf registration prospectus: the following matters

イ 当該発行登録仮目論見書に係る有価証券の募集又は売出しに関し、法第二十三条の三第一項の規定による発行登録がその効力を生じていない旨

(a) with regard to the public offering or secondary distribution of securities pertaining to the relevant temporary shelf registration prospectus, a statement to the effect that the shelf registration under Article 23-3, paragraph (1) of the Act has yet to come into effect;

ロ 当該発行登録仮目論見書に記載された内容につき訂正が行われることがある旨及び参照すべき旨記載された参照情報が新たに差し替わることがある旨

(b) a statement to the effect that the content stated in the temporary shelf registration prospectus may be amended and the reference information for which a statement to the effect that it should be referred to has been made may sometimes be newly replaced; and

ハ 前号ハからトまでに掲げる事項

(c) the matters listed in (c) through (g) of the preceding item.

三 発行登録追補目論見書 次に掲げる事項

(iii) a shelf registration supplementary prospectus: the following matters

イ 当該発行登録追補書類において参照すべき旨記載された有価証券報告書の提出日以後次の（１）又は（２）に掲げる事情が生じた場合（当該（１）又は（２）に規定する重要な事実の内容を記載した四半期報告書、半期報告書、臨時報告書又は訂正報告書が当該発行登録追補書類の参照書類に含まれている場合を除く。）における当該重要な事実の内容

(a) when the circumstances listed in the following 1. or 2. occur on or after the submission date of the annual securities report for which a statement to the effect that it should be referred to has been made in the shelf registration supplements (excluding cases where a quarterly securities report, semiannual securities report, extraordinary report, or amendment report stating the content of the material facts listed in 1. or 2. is included in the reference documents of the shelf registration supplements), the contents of the material facts:

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

1. that with regard to a material fact to be stated in the annual securities report which occurred before the submission date thereof, the details of which could not be stated when submitting the relevant documents, it has become possible for the material fact to be stated; and

（２） 当該有価証券報告書に記載すべき事項に関し重要な事実が発生したこと。

2. that a material fact concerning the matters to be stated in the annual securities report has occurred.

ロ 第一号ニからトまでに掲げる事項

(b) the matters listed in item (i), (d) through (g).

2 前項各号に掲げる事項のうち、同項第一号ホからトまで（同項第二号又は第三号において引用する場合を含む。）に関する事項及び同項第三号イに関する事項は、同項各号に掲げる目論見書の参照情報の次に、それ以外の事項は、当該各目論見書の表紙又はその他の見やすい箇所に記載しなければならない。

(2) Among the matters listed in the items of the preceding paragraph, the matters concerning item (i), (e) through (g) of that paragraph (including as cited pursuant to item (ii) or (iii) of that paragraph) and the matters concerning item (iii), (a) of that paragraph must be stated following the reference information in the prospectus listed in the items of that paragraph and other matters must be stated on the front page or in some other conspicuous place in the prospectus.

（適格機関投資家向け勧誘等に係る告知の内容等）

(Content of Notification Pertaining to Solicitation Only for Qualified Institutional Investors)

第十四条の十四 法第二十三条の十三第一項（法第二十七条において準用する場合を含む。次項において同じ。）に規定する内閣府令で定める事項は、有価証券発行勧誘等又は有価証券交付勧誘等が適格機関投資家向け勧誘に該当することにより当該有価証券発行勧誘等又は当該有価証券交付勧誘等に関し法第四条第一項の規定による届出が行われていないこと及び次の各号に掲げる場合の区分に応じ当該各号に定める事項とする。

Article 14-14 (1) The matters specified by Cabinet Office Order, referred to in Article 23-13, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), are the fact that the solicitation for newly issued securities, etc. or solicitation for delivery of existing securities, etc. falls under a solicitation only for qualified institutional investors and therefore the notification under Article 4, paragraph (1) of the Act has not been made for the solicitation for newly issued securities, etc. or the solicitation for delivery of existing securities, etc. and the matters specified in the following items according to the category of cases listed in the respective items:

一 当該有価証券発行勧誘等に令第一条の四第一号ハに規定する条件が付されている場合 当該有価証券発行勧誘等に付された条件の内容

(i) if the conditions prescribed in Article 1-4, item (i), (c) of the Order have been imposed on the solicitation for newly issued securities, etc.: the details of the conditions imposed on the solicitation for newly issued securities, etc.;

二 当該有価証券交付勧誘等に令第一条の七の四第一号ハに規定する条件が付されている場合 当該有価証券交付勧誘等に付された条件の内容

(ii) if the conditions prescribed in Article 1-7-4, item (i), (c) of the Order have been imposed on the solicitation for delivery of existing securities, etc.: the details of the conditions imposed on the solicitation for delivery of existing securities, etc.;

三 当該有価証券に定義府令第十一条第一項又は第十三条の四第一項に定める方式に従った譲渡に関する制限が付されている場合 当該制限の内容

(iii) if the restrictions concerning the transfer based on the method specified in Article 11, paragraph (1) or Article 13-4, paragraph (1) of the Order on Definitions have been imposed on the securities: the details of the restrictions; and

四 当該有価証券が定義府令第十一条第二項又は第十三条の四第二項に定める要件に該当している場合 当該要件の内容

(iv) when the securities fall under the requirements specified in Article 11, paragraph (2) or Article 13-4, paragraph (2) of the Order on Definitions: the details of the relevant requirements.

2 法第二十三条の十三第一項に規定する内閣府令で定める場合は、当該適格機関投資

家向け勧誘に係る有価証券の発行価額又は譲渡価額の総額に、当該適格機関投資家向け勧誘を行う日以前一月以内に行われた適格機関投資家向け勧誘（他の者が行ったものを除く。）に係る当該有価証券と同一種類の有価証券の発行価額又は譲渡価額の総額を合算した金額が一億円未満となる場合とする。

- (2) The cases specified by Cabinet Office Order, referred to in Article 23-13, paragraph (1) of the Act, are the cases where the amount obtained by totaling the total issue value or transfer value of the securities subject to the general solicitation for securities acquired by qualified institutional investors and the total issue value or transfer value of the same class of securities as the securities for which a solicitation only for qualified institutional investors (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which the relevant general solicitation for securities acquired by qualified Institutional Investors is to be implemented is less than 100 million yen.

（特定投資家向け勧誘等に係る告知の方法等）

(Method of Notification Pertaining to Solicitation Only for Professional Investors)

第十四条の十四の二 法第二十三条の十三第三項各号に掲げる行為を行う者は、次の各号に掲げる場合の区分に応じ、当該各号に定める方法により、次項各号又は第三項各号に掲げる事項を告知しなければならない。

Article 14-14-2 (1) A person who performs the acts listed in the items of Article 23-13, paragraph (3) of the Act must give notice of the matters listed in the items of the following paragraph or the items of paragraph (3) according to the category of cases listed in the respective items, by the method specified in those respective items:

一 取引所金融商品市場において行う取引又はこれに密接に関連する取引に係る売付け勧誘等（法第二条第四項に規定する売付け勧誘等をいう。以下同じ。）を行う場合 当該取引所金融商品市場を開設する金融商品取引所を介して行う方法その他の当該金融商品取引所の定める規則において定める方法

(i) when implementing a solicitation for selling, etc. pertaining to the transactions conducted at a financial instruments exchange market or transactions closely related thereto (meaning solicitation for selling, etc. prescribed in Article 2, paragraph (4) of the Act; the same applies hereinafter): the method of notification through the financial instruments exchange that establishes the financial instruments exchange market or any other method specified in the rules provided by the relevant financial instruments exchange;

二 店頭売買有価証券市場において行う取引又はこれに密接に関連する取引に係る売付け勧誘等を行う場合 当該店頭売買有価証券市場を開設する認可金融商品取引業協会を介して行う方法その他の当該認可金融商品取引業協会の定める規則において

定める方法

(ii) when implementing a solicitation for selling, etc. pertaining to the transactions conducted on an over-the-counter securities market or transactions closely related thereto: the method of notification through the authorized financial instruments firms association that establishes the over-the-counter securities market or any other methods specified in the rules provided by the relevant authorized financial instruments firms association; or

三 前二号に掲げる場合以外の場合 自ら、又は他の者に委託して行う方法

(iii) in cases other than those listed in the preceding two items: the method of notification personally given by the person or by entrustment of notification to another person.

2 法第二十三条の十三第三項第一号に規定する内閣府令で定める事項は、次の各号に掲げる事項とする。

(2) The matters specified by Cabinet Office Order, referred to in Article 23-13, paragraph (3), item (i) of the Act, are the matters listed in the following items:

一 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に関し法第四条第一項から第三項までの規定による届出が行われていないこと。

(i) that with regard to the solicitation for acquisition only for professional investors or the solicitation for selling, etc. only for professional investors, the notification under Article 4, paragraph (1) through (3) of the Act has not been made;

二 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に係る有価証券が特定投資家向け有価証券に該当し、又は該当することとなること。

(ii) that the securities subject to the solicitation for acquisition only for professional investors or the solicitation for selling, etc. only for professional investors fall under or will fall under the category of securities for professional investors;

三 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に、それぞれ令第一条の五の二第二項第一号ロ若しくは第二号ロ若しくは定義府令第十二条第一号ロ（１）若しくは（２）又は令第一条の八の二第一号ロ若しくは第二号ロ若しくは定義府令第十三条の六第一号ロに規定する条件が付されている場合には、その内容

(iii) when the conditions prescribed in Article 1-5-2, paragraph (2), item (i), (b) or item (ii), (b) of the Order, Article 12, item (i), (b), 1. or 2. of the Order on Definitions, or Article 1-8-2, item (i), (b) or item (ii), (b) of the Order, or Article 13-6, item (i), (b) of the Order on Definitions are imposed on the solicitation for acquisition only for professional investors or on the solicitation for selling, etc. only for professional investors, the details thereof;

四 当該特定投資家向け取得勧誘又は当該特定投資家向け売付け勧誘等に係る有価証券の有価証券交付勧誘等について、法第四条第三項、第五項及び第六項の適用があ



ること。

(iv) that with regard to a solicitation for delivery of existing securities, etc. of securities subject to the solicitation for acquisition only for professional investors or to the solicitation for selling, etc. only for professional investors, Article 4, paragraphs (3), (5), and (6) of the Act apply;

五 法第二十七条の三十一第二項の規定により当該特定投資家向け取得勧誘若しくは当該特定投資家向け売付け勧誘等に係る特定証券等情報若しくは当該特定投資家向け取得勧誘若しくは当該特定投資家向け売付け勧誘等に係る有価証券について既に行われた特定投資家向け取得勧誘若しくは特定投資家向け売付け勧誘等に係る特定証券等情報が公表されている場合又は法第二十七条の三十二第一項から第三項までの規定により発行者等情報が公表されている場合には、その旨及び公表の方法（当該公表に係るホームページアドレスを含む。）

(v) if specified information on securities, etc. related to the solicitation for acquisition only for professional investors or the solicitation for selling, etc. only for professional investors or specified information on securities, etc. pertaining to the solicitation for acquisition only for professional investors or the solicitation for selling, etc. only for professional investors that has already been implemented for securities subject to the relevant solicitation for acquisition only for professional investors or the solicitation for selling, etc. only for professional investors has been publicized pursuant to Article 27-31, paragraph (2) of the Act, or if the issuer's information, etc. has been publicized pursuant to Article 27-32, paragraph (1) through (3) of the Act, a statement to that effect and the method of publication (including the website URL of the publication); and

六 当該有価証券の所有者に対し、法第二十七条の三十二の規定により発行者等情報の提供又は公表が行われること。

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

3 法第二十三条の十三第三項第二号に規定する内閣府令で定める事項は、次の各号に掲げる事項とする。

(3) The matters specified by Cabinet Office Order, referred to in Article 23-13, paragraph (3), item (ii) of the Act, are the matters listed in the following items:

一 当該有価証券交付勧誘等に係る有価証券が特定投資家向け有価証券に該当すること。

(i) that the securities subject to the solicitation for delivery of existing securities, etc. fall under the category of securities for professional investors;  
二 当該特定投資家向け有価証券に関して開示が行われている場合に該当しないこと。

(ii) that the act does not fall under the cases where disclosure concerning the securities for professional investors has been made;

三 当該有価証券交付勧誘等が第二条の七第一項各号に掲げる場合に該当するものとして行われる場合には、その旨

(iii) that when the solicitation for delivery of existing securities, etc. is implemented as that which falls under the cases listed in the items of Article 2-7, paragraph (1), a statement to that effect;

四 当該特定投資家向け有価証券の有価証券交付勧誘等について、法第四条第三項、第五項及び第六項の適用があること。

(iv) that with regard to the solicitation for delivery of existing securities, etc. of securities for professional Investors, Article 4, paragraphs (3), (5), and (6) of the Act apply;

五 法第二十七条の三十一第二項の規定により当該有価証券交付勧誘等に係る有価証券について既に行われた特定投資家向け取得勧誘若しくは特定投資家向け売付け勧誘等に係る特定証券等情報が公表されている場合又は法第二十七条の三十二第一項から第三項までの規定により発行者等情報が公表されている場合には、その旨及び公表の方法（当該公表に係るホームページアドレスを含む。）

(v) that if specified information on securities, etc. pertaining to solicitation for acquisition only for professional investors or to solicitation for selling, etc. only for professional investors that has already been implemented for the securities subject to the relevant solicitation for the delivery of existing securities, etc. has been publicized pursuant to Article 27-31, paragraph (2) of the Act, or if the issuer's information, etc. has been publicized pursuant to Article 27-32, paragraph (1) through (3) of the Act, a statement to that effect and the method of publication (including the website URL of the publication); and

六 当該有価証券の所有者に対し、法第二十七条の三十二の規定により発行者等情報の提供又は公表が行われること。

(vi) that the issuer's information, etc. is provided or publicized pursuant to Article 27-32 of the Act to the holders of the securities.

(少人数向け勧誘等に係る告知の内容等)

(Content of the Notification Pertaining to a Solicitation for a Small Number of Investors)

第十四条の十五 法第二十三条の十三第四項（法第二十七条において準用する場合を含む。次項において同じ。）に規定する内閣府令で定める事項は、当該有価証券の有価証券発行勧誘等又は有価証券交付勧誘等が少人数向け勧誘（法第二十三条の十三第四項に規定する少人数向け勧誘をいう。）に該当することにより当該有価証券発行勧誘等又は有価証券交付勧誘等に関し法第四条第一項の規定による届出が行われていないこと及び次の各号に掲げる場合の区分に応じ、当該各号に定める事項とする。

Article 14-15 (1) The matters specified by Cabinet Office Order, referred to in Article 23-13, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in the following paragraph), are the fact that solicitation for newly issued securities, etc. or solicitation for delivery of existing securities, etc. of the relevant securities falls under the

category of solicitation for small number of investors (meaning solicitation for small number of investors as prescribed in Article 23-13, paragraph (4) of the Act) and therefore the notification under Article 4, paragraph (1) of the Act for the solicitation for newly issued securities, etc. or solicitation for delivery of existing securities, etc. has not been made, and the matters specified in the following items according to the category of cases listed in the respective items:

一 当該有価証券に定義府令第十三条第一項又は第十三条の七第一項に定める方式に従った譲渡に関する制限が付されている場合 当該制限の内容

(i) when restrictions concerning a transfer based on the method specified in Article 13, paragraph (1) or Article 13-7, paragraph (1) of the Order on Definitions are imposed on the relevant securities: the details of the restrictions; and

二 前号に掲げる場合のほか当該有価証券が定義府令第十三条第二項若しくは第三項又は第十三条の七第二項若しくは第三項に定める要件を満たしている場合 当該要件のうち当該有価証券の所有者の権利を制限するものの内容

(ii) beyond the case listed in the preceding item, when the securities satisfy the requirements specified in Article 13, paragraph (2) or (3) or Article 13-7, paragraph (2) or (3) of the Order on Definitions: the details of the requirements that restrict the rights of the holders of the securities.

2 法第二十三条の十三第四項に規定する内閣府令で定める場合は、当該少人数向け勧誘に係る有価証券の発行価額又は譲渡価額の総額に、当該少人数向け勧誘を行う日以前一月以内に行われた少人数向け勧誘（他の者が行ったものを除く。）に係る当該有価証券と同種類の有価証券の発行価額又は譲渡価額の総額を合算した金額が一億円未満となる場合とする。

(2) The cases specified by Cabinet Office Order, referred to in Article 23-13, paragraph (4) of the Act, are cases where the amount obtained by totaling the total issue value or transfer value of securities subject to the relevant solicitation for small number of investors and the total issue value or transfer value of the same class of securities as the securities for which a solicitation for small number of investors (excluding such solicitation implemented by another person) was implemented within one month prior to the day on which the solicitation for small number of Investors is to be implemented is less than 100 million yen.

(少人数向け勧誘に係る告知を要しない有価証券)

(Securities for Which the Notification Pertaining to a Solicitation for a Small Number of Investors May Be Omitted)

第十四条の十六 令第三条の三第三号に規定する内閣府令で定めるものは、短期外債とする。

Article 14-16 The securities specified by Cabinet Office Order, referred to in Article 3-3, item (iii) of the Order, are short-term foreign bonds.

(有価証券報告書の記載内容等)

**(The Content of Statements in the Annual Securities Report)**

第十五条 法第二十四条第一項又は第三項の規定により有価証券報告書を提出すべき会社（指定法人を含む。）は、次の各号に掲げる区分に応じ、当該各号に定める様式により有価証券報告書三通を作成し、財務局長等に提出しなければならない。

**Article 15** A company (including a designated corporation) that is to submit an annual securities report pursuant to the provisions of Article 24, paragraph (1) or (3) of the Act must prepare three copies of the annual securities report using the form specified in the following items according to the category listed in the respective items and must submit them to the director-general of the local finance bureau, etc.:

一 内国会社

(i) a domestic company:

イ 法第二十四条第一項の規定による場合及び同条第三項の規定による場合のうち同条第一項本文（法第二十七条において準用する場合を含む。第十六条の二において同じ。）の規定の適用を受けない会社（指定法人を含む。）が発行者である有価証券が同項第三号（法第二十七条において準用する場合を含む。第十六条の二において同じ。）に掲げる有価証券に該当することとなつたとき（ロに掲げる場合を除く。） 第三号様式

(a) in cases referred to in Article 24, paragraph (1) of the Act and cases referred to in paragraph (3) of that Article, when securities of which the issuer is a company (including a designated corporation) to which the provisions of the main clause of paragraph (1) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 16-2) do not apply, fall under the category of securities listed in Article 24, paragraph (1), item (iii) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in Article 16-2) (excluding cases listed in (b)): Form 3;

ロ 法第二十四条第二項の規定による有価証券報告書を提出しようとする場合 第三号の二様式

(b) when the company intends to submit an annual securities report pursuant to the provisions of Article 24, paragraph (2) of the Act: Form 3-2;  
or

ハ 法第二十四条第三項の規定による場合のうちイ及びロに掲げる場合に該当しないとき 第四号様式

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

二 外国会社

(ii) a foreign company:

イ 前号イに掲げる場合 第八号様式

- (a) in cases listed in (a) of the preceding item: Form 8; or  
ロ 前号ハに掲げる場合 第九号様式
- (b) in cases listed in (c) of the preceding item: Form 9.

(有価証券報告書等の提出期限の承認の手続等)

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

第十五条の二 法第二十四条第一項各号に掲げる有価証券の発行者である内国会社が同項本文に規定する承認を受けようとする場合には、次の各号に掲げる事項を記載した承認申請書を、財務局長等に提出しなければならない。

Article 15-2 (1) When a domestic company which is an issuer of the securities listed in the items of Article 24, paragraph (1) of the Act intends to obtain the approval prescribed in the main clause of that paragraph, the domestic company must submit a written application for approval containing the matters listed in the following items to the director-general of the local finance bureau, etc.:

一 当該有価証券報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the domestic company intends to obtain approval for the submission of the annual securities report;

二 当該有価証券報告書に係る事業年度終了の日

(ii) the day on which the business year pertaining to the annual securities report ends;

三 当該有価証券報告書の提出に関して当該承認を必要とする理由

(iii) the grounds for requiring approval for the submission of the annual securities report; and

四 第三項の規定による承認を受けた場合及び前号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

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

2 前項に規定する承認申請書には、次の各号に掲げる書類を添付しなければならない。

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

一 定款又はこれに準ずるもの

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

二 前項第三号に規定する理由を証する書面

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

3 財務局長等は、第一項の承認の申請があつた場合において、当該内国会社が、やむを得ない理由により有価証券報告書をその事業年度経過後三月以内（当該事業年度に係る有価証券報告書の提出に関して同項の承認を受けている場合には、当該承認を受

けた期間内)に提出できないと認めるときは、当該申請のあつた日の属する事業年度(その日が事業年度開始後三月以内(直前事業年度に係る有価証券報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内)の日である場合には、その直前事業年度)から当該申請に係る同項第三号に規定する理由について消滅又は変更があることとなる日の属する事業年度の直前事業年度までの事業年度に係る有価証券報告書について、承認をするものとする。

(3) If the application for approval set forth in paragraph (1) 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 the business year (when the approval under that paragraph is obtained for the submission of an annual securities report pertaining to the business year, within the period approved) due to inevitable grounds, the director-general of the local finance bureau, etc. is to approve the annual securities report pertaining to a business year(s) during the period from the business year which includes the date on which the application was filed (when the date is a day within three months after the commencement of a business year (when the relevant approval is obtained for the submission of an annual securities report pertaining to the immediately preceding business year, within the period approved), the immediately preceding business year thereof) 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 the application are to be extinguished or changed.

4 前項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、財務局長等は、前項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

(4) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under the preceding paragraph have been extinguished or changed, the director-general of the local finance bureau, etc. may change the period pertaining to the approval under the preceding paragraph, or may cancel the approval from then on.

(外国会社における有価証券報告書の提出期限の承認の手続等)

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

第十五条の二の二 法第二十四条第一項各号に掲げる有価証券の発行者である外国会社が令第三条の四ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

Article 15-2-2 (1) When a foreign company which is an issuer of the securities listed in the items of Article 24, paragraph (1) of the Act intends to obtain the approval prescribed in the proviso to Article 3-4 of the Order, the foreign company must Director-General of the Kanto Local Finance Bureau:

- 一 当該有価証券報告書の提出に関して当該承認を受けようとする期間
    - (i) the period for which the foreign company intends to obtain the approval for the submission of the annual securities report;
  - 二 当該有価証券報告書に係る事業年度終了の日
    - (ii) the day on which the business year pertaining to the annual securities report ends;
  - 三 当該有価証券報告書の提出に関して当該承認を必要とする理由となる当該外国会社の本国の会社の計算に関する法令又は慣行その他やむを得ない理由に関する事項
    - (iii) matters concerning the laws and regulations or practices concerning the accounts of companies of the state of the foreign company or any other inevitable grounds that are grounds for requiring the approval for the submission of the annual securities report; and
  - 四 前号に規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法
    - (iv) in cases other than the cases where the grounds prescribed in the preceding item are the laws and regulations or practices concerning the accounts of a company in its state, when the approval under paragraph (4) has been obtained and when the grounds prescribed in that item have been extinguished or changed, the method for immediately informing a large number of persons to that effect.
- 2 第七条第三項の規定は、外国会社が前項に規定する承認申請書を提出する場合に準用する。
- (2) The provisions of Article 7, paragraph (3) apply mutatis mutandis to cases where a foreign company submits the written application for approval prescribed in the preceding paragraph.
- 3 第一項に規定する承認申請書には、次の各号に掲げる書類を添付しなければならない。
- (3) The documents listed in the following items must be attached to the written application for approval prescribed in paragraph (1):
- 一 定款（財団たる外国会社である場合は、その寄附行為）
    - (i) the articles of incorporation (in cases of a foreign company which is a foundation, the articles of endowment);
  - 二 当該承認申請書に記載された当該外国会社の代表者が当該承認申請書の提出に関して正当な権限を有する者であることを証する書面
    - (ii) a document proving 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 the relevant written application for approval;
  - 三 当該外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面

(iii) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company in any acts concerning the submission of the written application for approval;

四 第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(iv) when the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state, a legal opinion letter by legal experts stating that the laws and regulations or practices stated in the relevant written application for approval are true and accurate as well as the relevant provisions of the relevant laws and regulations set forth in the relevant legal opinion letter; and

五 第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、当該理由を証する書面

(v) in cases other than cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state, a document proving the grounds.

4 関東財務局長は、第一項の承認の申請があつた場合において、当該外国会社が、その本国の会社の計算に関する法令又は慣行その他やむを得ない理由により、有価証券報告書とその事業年度経過後六月以内（当該事業年度に係る有価証券報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあつた日の属する事業年度（その日が事業年度開始後六月以内（直前事業年度に係る有価証券報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前事業年度）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する事業年度の直前事業年度までの各事業年度に係る有価証券報告書について、承認をするものとする。

(4) If 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 the business year (when the approval set forth in that paragraph is obtained for the submission of the annual securities report pertaining to the relevant business year, within the period approved) due to laws and regulations or practices concerning the accounts of a company or any other inevitable grounds, the Director-General of the Kanto Local Finance Bureau is to approve the annual securities report pertaining to each business year for the period from the business year which includes the date on which the application was filed (when the date is a day within six months after the commencement of the business year (when the relevant approval is obtained



for the submission of the annual securities report for the immediately preceding business year, within the period approved), the immediately preceding business year thereof) to the business year immediately preceding the business year which includes the day on which the matters prescribed in item (iii) of that paragraph pertaining to the relevant application are to be extinguished or changed.

5 前項の規定による承認（第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合に限る。）は、前項の外国会社が毎事業年度経過後六月以内に次の各号に掲げる事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同一内容のものである場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1), item (iii) are laws and regulations or practices concerning the accounts of a company in its state) is to 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 when 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 the relevant document may be omitted:

一 当該事業年度中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

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

二 前号に掲げる事項に関する法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter by legal experts concerning the matters listed in the preceding item and the relevant provisions of the relevant laws and regulations listed in the relevant legal opinion letter.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、関東財務局長は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

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

7 第三項及び第五項に掲げる書類が日本語をもつて記載したものでないときは、その日本語による翻訳文を付さなければならない。

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

(有価証券報告書の提出を要しない旨の承認申請書の提出の手續等)

(Procedures for Submission of the Written Application for Approval for the Omission of Submitting an Annual Securities Report)

第十五条の三 令第三条の五第一項及び令第四条の十第一項に規定する有価証券の発行者が法第二十四条第一項ただし書に規定する承認を受けようとする場合には、承認申請書に次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類を添えて、これを財務局長等に提出しなければならない。

Article 15-3 (1) When an issuer of the securities specified in Article 3-5, paragraph (1) of the Order or Article 4-10, paragraph (1) of the Order intends to obtain the approval prescribed in the proviso to Article 24, paragraph (1) of the Act, the issuer must attach the documents listed in the following items, according to the category of issuers listed in the respective items, to the written application for approval and must submit them to the director-general of the local finance bureau, etc.:

一 内国会社 次に掲げる書類

(i) domestic company: the following documents

イ 定款

(a) the articles of incorporation; and

ロ 申請時における株主名簿（優先出資法に規定する優先出資者名簿を含む。次項において同じ。）の写し

(b) a copy of the shareholder registry (including a register of preferred equity investor prescribed in the Act on Preferred Equity Investment; the same applies in the following paragraph) at the time of application.

二 外国会社 次に掲げる書類

(ii) foreign company: the following documents

イ 前号イに掲げる書類

(a) the document listed in (a) of the preceding item;

ロ 申請のあつた日の属する事業年度の直前事業年度の末日及び当該直前事業年度の開始の日前四年以内に開始した事業年度全ての末日における当該有価証券の所有者（非居住者を除く。）の数を証する書面

(b) a document proving the number of holders of the securities (excluding non-residents) 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 four years before the day of commencement of the immediately preceding business year;

ハ 当該外国会社が外国の法令又は外国金融商品市場の規則に基づき事業年度ごとに当該外国会社の経理に関する情報その他の当該外国会社に関する情報（日本語

又は英語で記載されたものに限る。)を公表している旨、当該外国の法令又は外国金融商品市場の規則の概要及び国内において当該情報を取得する方法を記載した書面(ロに定める数を第三項ただし書に定める数により算定した場合に限る。)

(c) a document stating the fact that the relevant foreign company has publicized its accounting information or any other information on the foreign company for each business year based on laws and regulations of a foreign state or rules of a foreign financial instruments market (limited to information written in Japanese or English), the outline of the relevant laws and regulations of the foreign state or the rules of the foreign financial instruments market, and the method of obtaining the relevant information in Japan (limited to the cases where the number specified in (b) is calculated based on the number specified in the proviso to paragraph (3));

ニ 当該承認申請書に記載された当該外国会社の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(d) a document proving that the representative of the foreign company stated in the written application for approval is a person who has legitimate authority for the submission of the written application for approval; and

ホ 当該外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(e) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for all acts concerning the submission of the written application for approval.

2 前項第一号に掲げる有価証券の発行者が法第二十四条第一項ただし書に規定する承認を受けようとする場合における令第三条の五第二項及び令第四条の十第二項に規定する数は、申請のあつた日の属する事業年度の直前事業年度の末日及び当該直前事業年度の開始の日前四年以内に開始した事業年度全ての末日において株主名簿に記載され、又は記録されている者の数とする。

(2) When the issuer of securities listed in item (i) of the preceding paragraph intends to obtain an approval under the proviso to Article 24, paragraph (1) of the Act, the number specified in Article 3-5, paragraph (2) of the Order and Article 4-10, paragraph (2) of the Order is 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.

3 第一項第二号に掲げる有価証券の発行者が法第二十四条第一項ただし書に規定する承認を受けようとする場合における令第三条の五第二項及び令第四条の十第二項に規

定する数は、申請のあつた日の属する事業年度の直前事業年度の末日及び当該直前事業年度の開始の日前四年以内に開始した事業年度全ての末日において当該有価証券を所有している者（非居住者を除く。）の数とする。ただし、当該発行者が発行する当該有価証券が申請時において外国金融商品取引所に上場されている場合は、次の各号に掲げる区分に応じ、当該各号に定める数とすることができる。

(3) When the issuer of securities listed in item (ii) of paragraph (1) intends to obtain an approval prescribed in the proviso to Article 24, paragraph (1) of the Act, the number prescribed in Article 3-5, paragraph (2) of the Order and Article 4-10, paragraph (2) of the Order is the number of persons who hold the relevant securities (excluding non-residents) 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; provided, however, that if the securities issued by the relevant issuer are listed on a foreign financial instruments market at the time of the application, such number may be the number specified in the following items, according to the category listed in the respective items.

一 当該有価証券が法第二十四条第一項第一号に掲げる有価証券に該当したことがある場合 申請のあつた日の属する事業年度の直前事業年度の末日及び当該直前事業年度の開始の日前四年以内に開始した事業年度全ての末日において当該有価証券を所有している者（非居住者を除き、当該有価証券が同号に掲げる有価証券に該当しないこととなつた日以後にあつては、当該日において当該有価証券を所有していた者に限る。）の数

(i) if the relevant securities have once fallen under the category of the securities listed in Article 24, paragraph (1), item (i) of the Act: the number of holders of the relevant securities (excluding non-residents, and, for the period on or after the date on which the securities ceased to fall under the category of the securities listed in the relevant item, limited to persons who were holders of the securities as of such date) 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 four years before the day of commencement of the immediately preceding business year; or

二 当該有価証券が法第二十四条第一項第一号に掲げる有価証券に該当したことがない場合 申請のあつた日の属する事業年度の直前事業年度の末日及び当該直前事業年度の開始の日前四年以内に開始した事業年度全ての末日において当該有価証券の保管の委託を受けている金融商品取引業者等の有する当該有価証券の所有者の名簿に記載され、又は記録されている者（非居住者を除き、当該有価証券を募集又は売出しに応じて取得した者に限る。）の数

(ii) if the relevant securities have never fallen under the category of the

securities listed in Article 24, paragraph (1), item (i) of the Act: the number of persons stated or recorded in the register of holders of the securities kept by a financial instruments business operator, etc. which has been entrusted with custody of the securities (excluding non-residents, and, limited to those who acquired the relevant securities through public offering or secondary distribution) 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 four years before the day of commencement of the immediately preceding business year.

4 法第二十四条第一項ただし書に規定する承認を受けた第一項第二号に掲げる有価証券の発行者の事業年度の末日における当該有価証券の所有者（非居住者を除く。）の数が千名以上となつたことが認められる場合には、金融庁長官は、当該承認を将来に向かつて取り消すことができる。

(4) When it is found that the number of holders of securities listed in item (ii) of paragraph (1) approved under the proviso to Article 24, paragraph (1) of the Act (excluding non-residents) as of the last day of the business year of the issuer of the securities is one thousand or more, the Commissioner of the Financial Services Agency may rescind the approval from then on.

5 第一項第二号に定める書類（同号イに掲げるものを除く。）が日本語をもつて記載したものでないとき及び同号イに掲げる書類が日本語又は英語をもつて記載したものでないときは、その日本語による翻訳文（同号イに掲げる書類にあつては、日本語又は英語による翻訳文）を付さなければならない。

(5) When the documents specified in in item (ii) of paragraph (1) (excluding the documents listed in (a) of the item) are not written in Japanese, and when the documents listed in (a) of the item are not written in Japanese or English, Japanese translations thereof (in the case of the documents listed in (a) of the item, Japanese or English translations) must be attached.

（有価証券の所有者の数から除かれる特定投資家の数）

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

第十五条の四 令第三条の六第四項及び第四条の十一第五項第一号に規定する特定投資家の数は、次の各号に掲げる者の数を合計した数とする。

Article 15-4 The number of professional investors referred to in Article 3-6, paragraph (4) of the Order and Article 4-11, paragraph (5), item (i) of the Order is the total number of persons listed in the following items:

一 当該有価証券の発行者の株主名簿、有価証券信託受益証券に係る受益権名簿、預託証券の所有者の名簿又は優先出資者名簿（以下この条において「株主名簿等」という。）に記載された法第二条第三十一項第一号から第三号までに掲げる者の数

(i) the number of persons listed in Article 2, paragraph (31), items (i) through (iii) of the Act, who are stated in the shareholder registry of the issuer of the

relevant securities, the beneficial interest register pertaining to beneficiary certificates of securities in trust, the register of holders of depository receipts, or the preferred equity investor register (hereinafter collectively referred to as the "shareholder registry, etc." in this Article);

二 当該有価証券の発行者の株主名簿等に記載された法第二条第三十一項第四号に掲げる者（当該者が一以上の金融商品取引業者等から金融商品取引業等に関する内閣府令（平成十九年内閣府令第五十二号）第五十三条第一号に規定する契約の種類に属する金融商品取引契約（法第三十四条に規定する金融商品取引契約をいう。次号において同じ。）に関し、法第三十四条の二第五項の規定により特定投資家以外の顧客とみなされる者であることを当該発行者が知っている者を除く。）の数

(ii) the number of persons stated in the shareholder registry, etc. of the issuers of the relevant securities and listed in Article 2, paragraph (31), item (iv) of the Act (excluding persons known by the relevant issuer as those who are deemed to be customers other than professional investors pursuant to the provisions of Article 34-2, paragraph (5) of the Act by one or more financial instruments business operators, etc., with regard to a contract for financial instruments transaction (meaning a contract for a financial instruments transaction as prescribed in Article 34 of the Act; the same applies in the following item) that belongs to the class of contract prescribed in Article 53, item (i) of the Cabinet Office Order on Financial Instruments Business (Cabinet Office Order No. 52 of 2007); and

三 当該有価証券の発行者の株主名簿等に記載された者（当該者が一以上の金融商品取引業者等から金融商品取引業等に関する内閣府令第五十三条第一号に規定する契約の種類に属する金融商品取引契約に関し、法第三十四条の三第四項（法第三十四条の四第六項で準用する場合を含む。）の規定により特定投資家とみなされる者であることを当該発行者が知っている者に限る。）の数

(iii) the number of persons stated in the shareholder registry, etc. of the issuer of securities (limited to persons known by the relevant issuer as those who are deemed to be professional investors pursuant to the provisions of Article 34-3, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 34-4, paragraph (6) of the Act) by one or more financial instruments business operators, etc., with regard to a contract for a financial instruments transaction that belongs to the class of contract prescribed in Article 53, item (i) of the Cabinet Office Order on Financial Instruments Business).

第十六条 令第四条第一項に規定する内閣府令で定める書類は、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に掲げる書類とする。

Article 16 (1) The documents specified by Cabinet Office Order, referred to in Article 4, paragraph (1) of the Order, are the documents listed in the following items according to the category of issuers of securities listed in the respective

items:

一 内国会社 次に掲げる書類

(i) a domestic company: the following documents

イ 定款（財団たる内国会社である場合は、その寄附行為）

(a) the articles of incorporation (in cases of a domestic company which is a foundation, the articles of endowment);

ロ 申請時における株主名簿（優先出資法に規定する優先出資者名簿を含み、当該有価証券が株券以外の有価証券である場合には、その所有者の名簿。第三項及び第五項において同じ。）の写し

(b) a copy of the shareholder registry (including a preferred equity investor register as prescribed in the Act on Preferred Equity Investment, and when the relevant securities are securities other than share certificates, a register of the holders thereof; the same applies in paragraph (3) and paragraph (5)) at the time of application;

ハ 令第四条第二項第一号に掲げる会社（指定法人を含む。）については、解散を決議した株主総会（相互会社にあつては、社員総会又は総代会。社団たる医療法人にあつては、社員総会。以下同じ。）の議事録の写し（財団たる医療法人及び学校法人等にあつては、解散事由に該当することとなつたことを知るに足る書面の写し）及び解散の登記をした登記事項証明書又はこれらに準ずる書面

(c) with regard to a company (including a designated corporation) listed in Article 4, paragraph (2), item (i) of the Order, a copy of the minutes of the shareholders meeting (in the case of a mutual company, the general meeting of members or general meeting of representatives; in the case of a medical care corporation which is an association, the general meeting of members) at which the resolution for dissolution was adopted (in the case of a medical care corporation or incorporated educational institution, etc. which are foundations, 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;

ニ 令第四条第二項第二号に掲げる会社（指定法人を含む。）については、事業の休止の経緯及び今後の見通しについて記載した書面

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

ホ 令第四条第四項に規定する会社については、当該更生手続開始の公告の写し

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

二 外国会社 次に掲げる書類

(ii) a foreign company: the following documents

イ 前号に定める書類（前号ハに掲げる書類がない場合には、これらに準ずる書類）

(a) the documents specified in the preceding item (when there are none of the documents listed in (c) of that item, documents equivalent thereto);

ロ 当該承認申請書に記載された当該外国会社の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(b) a document proving 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 the relevant written application for approval; and

ハ 当該外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(c) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for any acts concerning submission of the written application for approval.

2 令第四条第二項第三号に規定する内閣府令で定める数は、二十五名とする。

(2) The number specified by Cabinet Office Order, referred to in Article 4, paragraph (2), item (iii) of the Order, is 25 persons.

3 前項に規定する数は、次の各号に掲げる有価証券の区分に応じ当該各号に定めるところにより算定するものとする。

(3) The number specified in the preceding paragraph is calculated pursuant to the provisions of the following items according to the category of securities listed in the respective items:

一 内国会社の発行する有価証券 申請時又は申請のあつた日の属する事業年度の直前事業年度（次号において「基準事業年度」という。）の末日において株主名簿に記載され、又は記録されている者の数

(i) securities issued by a domestic company: the number of persons stated or recorded in the shareholder registry as of the time of the application or 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

二 外国会社の発行する有価証券 申請時又は基準事業年度の末日において当該有価証券の保管の委託を受けている金融商品取引業者等の有する当該有価証券の所有者の名簿に記載され、又は記録されている者（非居住者を除く。）の数

(ii) securities issued by a foreign company: the number of persons (excluding non-residents) stated or recorded in the register of the holders of the securities held by a financial instruments business operator, etc. that is entrusted with the custody of the relevant securities, as of the time of the application or the last day of the base business year.



4 令第四条第三項に規定する内閣府令で定める期間は、四年とする。

(4) The period specified by Cabinet Office Order, referred to in Article 4, paragraph (3) of the Order, is four years.

5 令第四条第三項に規定する内閣府令で定める書類は、次に掲げる書類とする。

(5) The documents specified by Cabinet Office Order, referred to in Article 4, paragraph (3) of the Order, are the following documents:

一 当該書類の提出に係る事業年度の末日における株主名簿の写し

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

二 当該事業年度に係る会社法第四百三十八条第一項に掲げるもので、定時株主総会に報告したもの又はその承認を受けたもの（外国会社及び内国法人である指定法人にあつては、これらに準ずるもの。）

(ii) the documents listed in Article 438, paragraph (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 corporation who is a domestic corporation, documents equivalent thereto).

6 第一項第二号及び前項に掲げる書類が日本語をもつて記載したものでないときは、その日本語による翻訳文を付さなければならない。

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

(有価証券報告書の提出を要しない場合)

(When Submission of an Annual Securities Report May Be Omitted)

第十六条の二 法第二十四条第三項に規定する内閣府令で定める場合は、同条第一項本文の規定の適用を受けない会社（指定法人を含む。）の発行する有価証券が同項第三号に掲げる有価証券に該当することとなつた場合で、次のいずれかに掲げるときとする。

Article 16-2 The cases specified by Cabinet Office Order, referred to in Article 24, paragraph (3) of the Act, are the cases where the securities issued by a company (including a designated corporation) to which the main clause of paragraph (1) of that Article do not apply, have come to fall under the category of securities listed in item (iii) of that paragraph, which are listed in any of the following items:

一 その該当することとなつた日とその日の属する事業年度開始の日から三月（外国会社の発行する有価証券の場合は六月、令第三条の四により関東財務局長の承認を受けた場合には当該承認を受けた期間）を経過しているとき。

(i) when the day on which the securities had come to fall under the category of securities listed in Article 24, paragraph (1), item (iii) of the Act is the day on which three months (in cases of securities issued by a foreign company, six

months, and if approval from the Director-General of the Kanto Local Finance Bureau has been obtained pursuant to Article 3-4 of the Order, the period approved) have elapsed from the day of commencement of the business year which includes the aforementioned date; or

二 当該有価証券がその募集又は売出しにつき法第四条第一項本文、第二項本文又は第三項本文の規定の適用を受けることにより、法第五条第一項の規定により提出された届出書に、当該届出書が提出された日の属する事業年度の直前事業年度に係る財務諸表又は財務書類（財務諸表等規則第一条第一項に規定する財務書類のうち外国会社が提出するものをいう。）が掲げられているとき。

(ii) when financial statements or financial documents (meaning financial documents prescribed in Article 1, paragraph (1) of the Regulation on Financial Statements which are submitted by a foreign company) pertaining to the business year immediately preceding the business year which includes the day on which a written notification submitted pursuant to Article 5, paragraph (1) of the Act has been submitted, are listed in the written notification by applying the provisions of the main clause of Article 4, paragraph (1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article with regard to the public offering or secondary distribution of the securities.

(有価証券の所有者数の算定方法)

(Method of Calculating the Number of Holders of Securities)

第十六条の三 法第二十四条第一項第四号に規定する所有者の数は、次の各号に掲げる有価証券の区分に応じ、当該各号に定めるところにより算定するものとする。ただし、特別の法律により定款をもつて譲受人を当該会社の事業に関係のある者に限ることができることとされている株券について、当該株券の所有状況の把握に資するため、当該会社が株主名簿以外に当該会社の事業と特定の関係を有する当該株券の所有者に係る名簿を作成している場合であつて、当該名簿に基づき当該株券の移動が管理されているときは、当該名簿に記載された所有者については、その数を当該名簿の数により算定することができる。

Article 16-3 The number of holders prescribed in Article 24, paragraph (1), item (iv) of the Act is to be calculated pursuant to the provisions of the following items according to the category of securities listed in the respective items; provided, however, that, with regard to share certificates for which the transferee may be limited to persons associated with the business of the relevant company by articles of incorporation pursuant to special Acts, if the relevant company has prepared a register pertaining to the holders of the relevant share certificates who have a specific relationship with the business of the relevant company beyond the shareholder registry and when the transfer of the relevant share certificates is managed according to the relevant register in order to contribute to the studying of the holding status of the relevant share

certificates, the number of holders stated in the relevant register may be calculated based on the numbers in the relevant register:

一 株券 次に掲げる数を合算した数

(i) share certificates: the number obtained by totaling the following numbers:

イ 株券に係る権利の内容（剰余金の配当、残余財産の分配、株式の買受け及び株主総会において議決権を行使することができる事項についての内容をいう。以下この条において「権利内容」という。）が同一である株券ごとに、その株主名簿に記載され、又は記録された株主の数

(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 dividend 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) pertaining to share certificates are the same;

ロ 受託有価証券が株券（イに規定する株券と権利内容が同一であるものに限る。ハにおいて同じ。）である有価証券信託受益証券に係る受益権名簿に記載され、又は記録された受益者の数（当該有価証券信託受益証券が無記名式である場合には、当該有価証券信託受益証券の数）

(b) the number of beneficiaries stated or recorded in the register of beneficial interests pertaining to beneficiary certificates of securities in trust of which the entrusted securities are share certificates (limited to share certificates which have the same content of rights as the share certificates as prescribed in (a); the same applies in (c)) (when the relevant beneficiary certificates of securities in trust are in bearer form, the number of the relevant beneficiary certificates of securities in trust); and

ハ 株券に係る権利を表示する預託証券の所有者の名簿に記載された当該有価証券の所有者の数

(c) the number of holders of the securities stated in the register of the holders of depository receipts that indicate the rights pertaining to share certificates.

二 有価証券信託受益証券（受託有価証券が株券であるものに限る。） 次に掲げる数を合算した数

(ii) beneficiary certificates of securities in trust (limited to those for which the entrusted securities are share certificates): the number obtained by totaling the following numbers:

イ 受託有価証券である株券の権利内容が同一である有価証券信託受益証券ごとに、当該有価証券信託受益証券に係る受益権名簿に記載され、又は記録された受益者の数（当該有価証券信託受益証券が無記名式である場合には、当該有価証券信託受益証券の数）

(a) the number of beneficiaries stated or recorded in the register of beneficial interests pertaining to the beneficiary certificates of securities in trust, for

- each beneficiary certificate of securities in trust, which have the same content of rights as the share certificates which are entrusted securities (when the relevant beneficiary certificates of securities in trust are in bearer form, the number of the relevant beneficiary certificates of securities in trust);
- ロ 受託有価証券である株券と権利内容が同一である株券の株主名簿に記載され、又は記録された株主の数
- (b) the number of shareholders stated or recorded in a shareholder registry of share certificates which have the same content of rights as the share certificates which are entrusted securities; and
- ハ 受託有価証券である株券の権利内容と同一の権利を表示する預託証券の所有者の名簿に記載された当該預託証券の所有者の数
- (c) the number of holders of depository receipts stated in the register of the holders of the relevant depository receipts that indicate the same rights as the content of rights of share certificates which are entrusted securities;
- 三 預託証券（株券に係る権利を表示するものに限る。） 次に掲げる数を合算した数
- (iii) depository receipts (limited to those indicating rights pertaining to share certificates): the number obtained by totaling the following numbers:
- イ その表示する権利内容が同一である預託証券ごとに、当該預託証券の所有者の名簿に記載された当該預託証券の所有者の数
- (a) the number of holders of depository receipts stated in the register of the holders of the relevant depository receipt for each depository receipt which indicates the same content of rights;
- ロ 当該預託証券が表示する権利内容と同一である株券の株主名簿に記載され、又は記録された株主の数
- (b) the number of shareholders stated or recorded in a shareholder registry of share certificates which are the same as the content of rights indicated in the depository Receipt; and
- ハ 当該預託証券が表示する権利内容と同一である株券を受託有価証券とする有価証券信託受益証券に係る受益権名簿に記載され、又は記録された受益者の数（当該有価証券信託受益証券が無記名式である場合には、当該有価証券信託受益証券の数）
- (c) the number of beneficiaries stated or recorded in the register for beneficial interest pertaining to the beneficiary certificates of securities in trust for which the entrusted securities are share certificates which are the same as the content of rights indicated on the depository receipt (when the relevant beneficiary certificates of securities in trust are in bearer form, the number of the relevant beneficiary certificates of securities in trust).
- 四 優先出資証券 剰余金の配当、残余財産の分配及び優先出資法第十五条第一項（同項第二号に係る部分に限る。）の規定による優先出資の消却の方法の内容が同

一である優先出資証券ごとに、同法に規定する優先出資者名簿に記載され、又は記録された優先出資者の数

(iv) preferred equity investment certificates: the number of preferred equity investors stated or recorded in the preferred equity investor register 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, paragraph (1) of that Act (limited to the portion pertaining to item (ii) of that paragraph) are the same; and

五 学校貸付債権 弁済期及び利率（当該学校貸付債権に係る貸付けが利息を天引する方法による貸付けである場合にあつては、弁済期限）が同一である学校貸付債権ごとに、当該学校貸付債権に係る債権者の名簿に記載された当該債権者の数

(v) educational institution loan claims: the number of obligees pertaining to the educational institution loan claims stated in the register of the relevant obligees for each educational institution loan claim which has the same due date and interest rate (when the loan pertaining to the educational institution loan claims are loans by the method of withholding the interest, the due date of performance).

(有価証券報告書の添付書類)

(Documents Attached to the Annual Securities Report)

第十七条 法第二十四条第六項（法第二十七条において準用する場合を含む。以下この項において同じ。）の規定により有価証券報告書に添付すべき書類として内閣府令で定めるものは、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類とする。ただし、第一号イ若しくはハからへまで又は第二号ホに掲げる書類（以下この条において「定款等」という。）については、定款等を添付して提出することとされている有価証券報告書の提出日前五年以内に法第二十四条第六項の規定により添付して提出されたもの（以下この条において「前添付書類」という。）がある場合には、定款等と前添付書類とで異なる内容の部分とする。

Article 17 (1) The documents specified by Cabinet Office Order as the documents to be attached to annual securities reports, referred to in Article 24, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this paragraph), are the documents specified in the following items according to the category of issuer of securities listed in the respective items; provided, however, that with regard to the documents listed in item (i), (a) and (c) through (f) and item (ii), (e) (hereinafter referred to as the "articles of incorporation, etc." in this Article), if attached documents have been submitted pursuant to the provisions of Article 24, paragraph (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), these are the portion of content in which the articles of incorporation, etc. differ from the previously-attached documents:

一 内国会社 次に掲げる書類

(i) a domestic company: the following documents:

イ 定款（財団たる内国会社である場合は、その寄附行為）

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

ロ 当該事業年度に係る会社法第四百三十八条第一項に掲げるもので、定時株主総会に報告したもの又はその承認を受けたもの（有価証券報告書を定時株主総会前に提出する場合には、定時株主総会に報告しようとするもの又はその承認を受けようとするもの）（内国法人である指定法人にあつては、これらに準ずるもの）

(b) the documents listed in Article 438, paragraph (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 (when an Annual securities report is submitted prior to the annual shareholders meeting, the documents intended to be reported at the annual shareholders meeting or to have approval obtained thereat) (in cases of a designated corporation who is a domestic corporation, the documents equivalent thereto);

ハ その募集又は売出しについて法第四条第一項本文、第二項本文若しくは第三項本文又は法第二十三条の八第一項本文（法第二十七条において準用する場合を含む。次号ホにおいて同じ。）の適用を受けた社債等又はコマーシャル・ペーパーについて保証が付されている場合には、次に掲げる書面

(c) when guarantees are attached to the corporate bonds, etc. or commercial paper of which the public offering or secondary distribution of corporate bonds, etc. or commercial paper have been subject to the provisions of the main clause of Article 4, paragraph (1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article, or the main clause of Article 23-8, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in (e) of the following item), the following documents:

(1) 保証会社の定款（法人以外の組合等である場合は、組合契約に係る契約書の写し）及び当該保証を行うための取締役会の決議等又は株主総会の決議に係る当該取締役会の議事録等の写し又は当該株主総会の議事録の写しその他の当該保証を行うための手続がとられたことを証する書面

1. the articles of incorporation of a guarantor company (when the guarantor company is a partnership, etc. other than a corporation, 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 pertaining to the resolution, etc. by the relevant board of directors or a resolution adopted at the relevant shareholders meeting adopted to provide the guarantee, or any other documents proving that the procedures to provide the relevant guarantee have been taken; and

(2) 当該保証の内容を記載した書面

2. a document stating the particulars of the guarantee.

ニ 当該有価証券がカバードワラントであつて当該カバードワラントに表示されるオプションに係る契約が締結されている場合には、当該契約の契約書の写し

(d) if the securities are covered warrants and a contract pertaining to the options indicated on the relevant covered warrants has been concluded, a copy of the contract;

ホ 当該有価証券が有価証券信託受益証券である場合には、当該有価証券信託受益証券の発行に関して締結された信託契約その他主要な契約の契約書の写し

(e) when the securities are beneficiary certificates of securities in trust, a copy of the trust contract which has been concluded concerning the issuance of the relevant beneficiary certificates of securities in trust and copies of other major contracts; and

ヘ 当該有価証券が預託証券である場合には、当該預託証券の発行に関して締結された預託契約その他主要な契約の契約書の写し

(f) when the securities are depository receipts, a copy of the deposit contract which has been concluded concerning the issuance of the relevant depository receipts and copies of other major contracts.

二 外国会社 次に掲げる書類

(ii) a foreign company: the following documents:

イ 前号に定める書類

(a) the documents specified in the preceding item;

ロ 当該有価証券報告書に記載された当該外国会社の代表者が当該有価証券報告書の提出に関し正当な権限を有する者であることを証する書面

(b) a document proving 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 the relevant annual securities report;

ハ 当該外国会社が、本邦内に住所を有する者に、当該有価証券報告書の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面

(c) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for any acts concerning the submission of the annual securities report;

ニ 当該有価証券報告書に記載された法令に関する事項が真実かつ正確であることについての法律専門家の法律意見書

(d) a legal opinion letter by legal experts that the matters concerning the laws and regulations stated the annual securities report are true and accurate; and

ホ その募集又は売出しについて法第四条第一項本文、第二項本文若しくは第三項本文又は法第二十三条の八第一項本文の規定の適用を受けた社債等がある場合には、当該外国会社が債権の管理その他債権者のための行為又は当該外国会社のための行為をする職務を委託する契約の契約書及び元利金の支払に関する契約書の写し

(e) when there are corporate bonds, etc. for which the public offering or secondary distribution has been subject to the provisions of the main clause of Article 4, paragraph (1) of the Act, the main clause of paragraph (2) of that Article, or the main clause of paragraph (3) of that Article, or the main clause of Article 23-8, paragraph (1) of the Act, 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 interests.

2 前項第二号に定める書類が日本語をもつて記載したものでないときは、第十六条第五項第二号に掲げる書類を除きその日本語による翻訳文を付さなければならない。第十六条第五項第二号に掲げる書類又はその要約についてその日本語による翻訳文を国内の株主、債権者その他関係者に対し送付している場合においても、当該日本語による翻訳文を付さなければならない。

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

(外国会社報告書の提出要件)

#### (Requirements for Submission of Foreign Company Reports)

第十七条の二 法第二十四条第八項に規定する内閣府令で定める場合は、報告書提出外国会社（同項に規定する報告書提出外国会社又は報告書提出外国者をいう。次条から第十七条の九までにおいて同じ。）が有価証券報告書等（同項に規定する有価証券報告書等をいう。）に代えて外国会社報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-2 The cases specified by Cabinet Office Order, referred to in Article 24, paragraph (8) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a foreign company report



in lieu of an annual securities report, etc. (meaning an annual securities report, etc. as prescribed in Article 24, paragraph (8) of the Act) by a reporting foreign company (meaning a reporting foreign company or a reporting foreign person as prescribed in that paragraph; the same applies in the following Article through Article 17-9) as a case that would not impair the public interest or the protection of investors in light of its terminology, forms, and preparation methods.

(外国会社報告書の提出等)

(Submission of Foreign Company Reports)

第十七条の三 法第二十四条第八項の規定により外国会社報告書を提出しようとする報告書提出外国会社は、外国会社報告書及びその補足書類（同条第九項（法第二十七条において準用する場合を含む。以下同じ。）に規定する補足書類をいう。第十七条の九第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 17-3 (1) A reporting foreign company which intends to submit a foreign company report pursuant to the provisions of Article 24, paragraph (8) of the Act must submit three copies of the foreign company report and the supplementary documents thereto (meaning the supplementary documents prescribed in paragraph (9) of that Article (including as applied mutatis mutandis pursuant to article 27 of the Act; the same applies hereinafter); the same applies in Article 17-9, paragraph (2), item (i)) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条第九項に規定する外国会社報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第八号様式及び第九号様式のうち、次に掲げる項目に記載すべき事項に相当する事項とする。

(2) The matters specified by Cabinet Office Order as necessary and appropriate for the public interest or the protection of investors among the matters stated in the foreign company report, referred to in Article 24, paragraph (9) of the Act, are the matters equivalent to those to be stated in the following items from among the items in Form 8 and Form 9:

一 「第一部 企業情報」の「第2 企業の概況」の「1 主要な経営指標等の推移」及び「3 事業の内容」

(i) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part I. Company Information"; and

二 「第一部 企業情報」の「第3 事業の状況」の「4 事業等のリスク」

(ii) "4. Business-related Risks, etc." in "Section 3. Business Status" of "Part I. Company Information."

3 法第二十四条第九項に規定する外国会社報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第八号様式又は第九号様式による有価証券報告書に記載すべき事項（次項第二号において「発

行者情報」という。)であつて、当該外国会社報告書に記載されていない事項(同項第一号において「不記載事項」という。)のうち、前項に定める事項を日本語又は英語によつて記載したもの(当該事項を英語によつて記載したものである場合は、当該事項の要約の日本語による翻訳文を添付すること。)とする。

(3) The matters specified by Cabinet Office Order as those necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in the foreign company report prescribed in Article 24, paragraph (9) of the Act are, among the matters to be stated in an annual securities report prepared using Form 8 or Form 9 (referred to as "issuer's information" in item (ii) of the following paragraph) but which have not been stated in the relevant foreign company report (referred to as "unstated information" in item (i) of that paragraph), the statement of the matters specified in the items of the preceding paragraph in Japanese or English (when such matters are written in English, the Japanese translation of the summary thereof is attached).

4 法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(4) The other matters specified by Cabinet Office Order, referred to in Article 24, paragraph (9) of the Act, are as follows:

一 不記載事項(第二項に定める事項を除く。)を日本語又は英語によつて記載したもの

(i) unstated information (excluding those specified in paragraph (2)), in Japanese or English;

二 発行者情報と当該事項に相当する外国会社報告書の記載事項との対照表

(ii) a comparative table of the issuer's information and the matters stated in a foreign company report which correspond to the relevant matters;

三 当該外国会社報告書に記載された報告書提出外国会社の代表者が当該外国会社報告書の提出に関し正当な権限を有する者であることを証する書面

(iii) a document proving that the representative person of the reporting foreign company stated in the foreign company report is a person who has legitimate authority for the submission of the relevant foreign company report;

四 当該報告書提出外国会社が、本邦内に住所を有する者に、当該外国会社報告書の提出に関する一切の行為につき当該報告書提出外国会社を代理する権限を付与したことを証する書面

(iv) a document proving that the reporting foreign company has granted a person who has an address in Japan the authority to represent the relevant reporting foreign company for any acts concerning the submission of the foreign company report; and

五 第八号の二様式により作成した書面

(v) a document prepared using Form 8-2.

5 前項第三号及び第四号に掲げる書面が日本語又は英語によつて記載したものでない

ときは、その日本語又は英語による翻訳文を付さなければならない。

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

(外国会社報告書の提出期限の承認の手続等)

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

第十七条の四 法第二十四条第八項の規定により外国会社報告書を提出しようとする報告書提出外国会社が令第四条の二の二ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を関東財務局長に提出しなければならない。

Article 17-4 (1) When a reporting foreign company which intends to submit a foreign company report pursuant to the provisions of Article 24, paragraph (8) of the Act intends to obtain approval as prescribed in the proviso to Article 4-2-2 of the Order, the reporting foreign company must submit a written application for approval containing the following matters to the Director-General of the Kanto Local Finance Bureau:

一 当該外国会社報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the foreign reporting company intends to obtain approval for the submission of the foreign company report;

二 当該外国会社報告書に係る事業年度終了の日

(ii) the day on which the business year pertaining to the foreign company report ends;

三 当該外国会社報告書の提出に関して当該承認を必要とする理由となる当該報告書提出外国会社の本国の会社の計算に関する法令又は慣行その他やむを得ない理由に関する事項

(iii) the matters concerning the laws and regulations or practices concerning the accounts of a company of the state of the reporting foreign company or any other inevitable grounds that are grounds for requiring the approval for submission of the foreign company report; and

四 前号に規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) in cases other than the cases where the grounds specified in the preceding item are the laws and regulations or practices concerning the accounts of a company in its state, if the approval under paragraph (4) is obtained and if the grounds prescribed in that item have been extinguished or changed, the method for immediately informing a large number of persons to that effect.

- 2 第七条第三項の規定は、報告書提出外国会社が前項に規定する承認申請書を提出す

る場合について準用する。

(2) The provisions of Article 7, paragraph (3) apply mutatis mutandis to cases where a reporting foreign company submits the written application for approval prescribed in the preceding paragraph.

3 第一項に規定する承認申請書には、次に掲げる書類を添付しなければならない。

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

一 定款（財団たる報告書提出外国会社である場合は、その寄附行為）

(i) the articles of incorporation (in cases of a reporting foreign company which is a foundation, the articles of endowment);

二 当該承認申請書に記載された報告書提出外国会社の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(ii) a document proving that the representative person of the reporting foreign company stated in the written application for approval is a person who has legitimate authority for the submission of the relevant written application for approval;

三 当該報告書提出外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき、当該報告書提出外国会社を代理する権限を付与したことを証する書面

(iii) a document proving that the reporting foreign company has granted a person who has an address in Japan the authority to represent the relevant reporting foreign company for any acts concerning the submission of the written application for approval;

四 第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(iv) when the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state, a legal opinion letter by legal experts stating that the matters concerning the laws and regulations or practices stated in the written application for approval are true and accurate, as well as the relevant provisions of the relevant laws and regulations listed in the relevant legal opinion letter; and

五 第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、当該理由を証する書面

(v) in cases other than the cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state, a document proving the relevant grounds.

4 関東財務局長は、第一項の承認の申請があつた場合において、当該報告書提出外国会社が、その本国の会社の計算に関する法令又は慣行その他やむを得ない理由により、外国会社報告書とその事業年度経過後四月以内（当該事業年度に係る外国会社報告書

の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内)に提出できないと認めるときは、当該申請のあつた日の属する事業年度(その日が事業年度開始後四月以内(直前事業年度に係る外国会社報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内)の日である場合には、その直前事業年度)から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する事業年度の直前事業年度までの各事業年度に係る外国会社報告書について、承認をするものとする。

(4) If the application for approval set forth in paragraph (1) has been filed, and when the Director-General of the Kanto Local Finance Bureau finds that the reporting foreign company is not able to submit a foreign company report within four months after the end of the business year (when the approval under that paragraph is obtained for the submission of the foreign company report pertaining to the relevant business year, within the period approved) due to the laws and regulations or practices concerning accounts of a company in its state or any other inevitable grounds, the Director-General of the Kanto Local Finance Bureau is to approve the foreign company report pertaining to each business year for the period from the business year which includes the day on which the relevant application has been filed (if the day is a day within four months after the commencement of the business year (if the relevant reporting foreign company has obtained the relevant approval for the submission of a foreign company report pertaining to the immediately preceding business year, within the period approved), the immediately preceding business year) until the business year immediately preceding the business year which includes the day on which the matters prescribed in item (iii) of that paragraph pertaining to the relevant application are to be extinguished or changed.

5 前項の規定による承認(第一項第三号に規定する理由が本国の会社の計算に関する法令又は慣行である場合に限る。)は、前項の報告書提出外国会社が毎事業年度経過後四月以内に次に掲げる事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同一内容のものである場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices concerning the accounts of a company in its state) is to 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 when 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

the relevant document may be omitted:

一 当該事業年度中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

(i) that the grounds for application pertaining to the approval during the relevant business year have not been extinguished or changed; and

二 前号に掲げる事項に関する法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter by legal experts concerning the matters listed in the preceding item and the relevant provisions of the relevant laws and regulations listed in the relevant legal opinion letter.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、関東財務局長は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

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

7 第三項各号に掲げる書類及び第五項各号に掲げる事項を記載した書面が日本語又は英語によつて記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(7) When 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 Japanese or English translation thereof must be attached.

(公告の方法)

(Method of Public Notice)

第十七条の五 開示用電子情報処理組織による手続の特例等に関する内閣府令（平成十四年内閣府令第四十五号。以下この項において「電子手続府令」という。）第一条の規定は法第二十四条の二第二項の規定による公告を電子公告（令第四条の二の四第一項第一号に規定する電子公告をいう。以下同じ。）により行う者について、電子手続府令第二条（第三項を除く。）の規定は法第二十四条の二第二項の規定による公告を電子公告の方法により行おうとする者について、それぞれ準用する。この場合において、電子手続府令第一条中「方式で、電子開示手続又は任意電子開示手続を文書をもって行う場合に記載すべきこととされている事項を、入力して行わなければならない。ただし、当該事項のうち押印及び署名については省略することができる」とあるのは「方式で行わなければならない」と、電子手続府令第二条第一項中「第一号様式」とあるのは「企業内容等の開示に関する内閣府令（昭和四十八年大蔵省令第五号）第十九号様式」と、「電子開示システム届出書」とあるのは「電子公告届出書」と、「電子開示手続又は任意電子開示手続を文書をもって行う場合に」とあるのは「電子公告の対象である有価証券報告書の訂正報告書を」と、「提出しなければならない」とあ

るのは「提出しなければならない。ただし、既に開示用電子情報処理組織による手続の特例等に関する内閣府令第二条第一項（発行者以外の者による株券等の公開買付けの開示に関する内閣府令（平成二年大蔵省令第三十八号）第九条第一項、特定有価証券の内容等の開示に関する内閣府令（平成五年大蔵省令第二十二号）第二十七条の五第一項及び発行者による上場株券等の公開買付けの開示に関する内閣府令（平成六年大蔵省令第九十五号）第三条第一項において準用する場合を含む。）の規定による届出を行っている場合は、この限りでない」と、同条第二項中「電子開示システム届出書」とあるのは「電子公告届出書」と、「電子開示手続又は任意電子開示手続」とあるのは「電子公告」と、同条第四項及び第五項中「電子開示システム届出書」とあるのは「電子公告届出書」と読み替えるものとする。

Article 17-5 (1) The provisions of Article 1 of the Cabinet Office Order on Special Provisions for Procedures by Use of an Electronic Data Processing System for Disclosure (Cabinet Office Order No. 45 of 2002; hereinafter referred to as the "Order on Electronic Procedures" in this paragraph) apply mutatis mutandis to a person who gives the public notice under Article 24-2, paragraph (2) of the Act by way of electronic public notice (meaning the electronic public notice as prescribed in Article 4-2-4, paragraph (1), item (i) of the Order; the same applies hereinafter); and the provisions of Article 2 of the Order on Electronic Procedures (excluding paragraph (3)) apply mutatis mutandis to a person who gives the public notice under Article 24-2, paragraph (2) of the Act by way of electronic public notice. In this case, the phrase "must input the matters to be stated in the written documents in cases where the electronic disclosure procedure or the discretionary electronic disclosure procedure is carried out in writing with an input-output device (meaning input-output device referred to in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person who carried out the Electronic Disclosure Procedure or Discretionary Electronic Disclosure Procedure, based on a method by the input-output device and the computer referred to in Article 27-30-2 of the Act can be connected over a telecommunications line by inputting an identification number and security number, and by which input can be performed from the input-output device; provided, however, that, among such matters, the signature and seal may be omitted" in Article 1 of the Order on Electronic Procedures is deemed to be replaced with "must conduct such procedures by the method of connecting the input/output device (meaning the input/output device set forth in Article 14-10, paragraph (1) of the Order; the same applies hereinafter) used by the person who conducts such electronic disclosure procedures or discretionary electronic disclosure procedures and the computer under Article 27-30-2 of the Act via a telecommunications line by the input of the identification number and password through such input/output device, and inputting the matters through an input/output device," the term "Form 1" in Article 2, paragraph (1) of the Order on Electronic Procedures is deemed to be

replaced with "Form 19 of the Cabinet Office Order on Disclosure of Corporate Affairs (Ministry of Finance Order No. 5 of 1973)"; the term "electronic disclosure system notice" in the same paragraph is deemed to be replaced with "written notice of an electronic public notice"; the phrase "to whom such notification is to be submitted in a case where the electronic disclosure procedure or discretionary electronic disclosure procedure is carried out in writing" in the same paragraph is deemed to be replaced with "to whom the amendment report for the annual securities report which is the subject of the electronic public notice is to be submitted; provided, however, that this does not apply to cases where the notification under Article 2, paragraph (1) of the Cabinet Office Order on Special Provisions for Procedures by Use of an Electronic Data Processing System for Disclosure (including as applied mutatis mutandis pursuant to Article 9, paragraph (1) of the Cabinet Office Order on Disclosure Required for Tender Offer for Share Certificates by Persons Other Than the Issuers (Ministry of Finance Order No. 38 of November 26, 1990), Article 27-5, paragraph (1) of the Cabinet Office Order on Disclosure of Information on Regulated Securities (Ministry of Finance Order No. 22 of 1993)), and Article 3, paragraph (1) of the Cabinet Office Order on Disclosure Required for Tender Offer for Listed Share Certificates by Issuers (Ministry of Finance Order No. 95 of 1994)) has been already given"; the term "electronic disclosure system notice" in Article 2, paragraph (2) of the Order on Electronic Procedures is deemed to be replaced with "written notice of an electronic public notice"; the phrase "electronic disclosure procedure or discretionary electronic disclosure procedure" in that the same paragraph is deemed to be replaced with "electronic public notice"; and the term "electronic disclosure system notice" in paragraph (4) and paragraph (5) of the same Article is deemed to be replaced with "written notice of an electronic public notice."

2 令第四条の二の四第一項第二号の規定により日刊新聞紙に掲載する方法による公告をする場合には、全国において時事に関する事項を掲載する日刊新聞紙により行わなければならない。

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

(電子公告による公告ができない場合の承認等)

(Approval When Public Notice Cannot Be Given by Electronic Public Notice)

第十七条の六 令第四条の二の四第三項の規定による承認を得ようとする者は、次に掲げる事項を記載した書面を当該公告に係る訂正報告書を提出すべきこととされている財務局長等に提出しなければならない。

Article 17-6 (1) A person who intends to obtain approval under Article 4-2-4,



paragraph (3) of the Order must submit a document containing the following matters to the director-general of the local finance bureau, etc., to whom an amendment report pertaining to the relevant public notice is to be submitted:

一 公告をする者の商号又は名称

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

二 公告をする者の本店又は主たる事務所の所在地

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

三 電子公告による公告をすることができない理由

(iii) the reason why the public notice cannot be given by way of an electronic public notice; and

四 電子公告に代えて公告する方法

(iv) the method of public notice in lieu of an electronic public notice.

2 令第四条の二の四第三項に規定する内閣府令で定める方法は、次に掲げるものとする。

(2) The means specified by Cabinet Office Order, referred to in Article 4-2-4, paragraph (3) of the Order, are as follows:

一 全国において時事に関する事項を掲載する日刊新聞紙に掲載する方法

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

二 金融庁長官が指定する方法

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

(公告の中断の内容の公告)

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

第十七条の七 令第四条の二の四第四項第三号の規定により公告の中断の内容の公告をする場合には、中断が生じた当該公告に次に掲げる事項を公告するものとする。

Article 17-7 When giving a public notice on the details of the interruption of a public notice pursuant to the provisions of Article 4-2-4, paragraph (4), item (iii) of the Order, public notice of the following matters is to be given in the relevant public notice in which the interruption occurred:

一 公告の中断の期間

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

二 公告の中断の原因

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

(外国会社訂正報告書の提出要件)

(Requirements for Submitting a Foreign Company Amendment Report)

第十七条の八 法第二十四条の二第四項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第二十四条第八項に規定する内閣府令で定める場合は、報告書提出外国会社が訂正報告書に代えて外国において開示が行

われている当該訂正報告書に類する書類であつて英語で記載されたもの（次条第一項において「外国会社訂正報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-8 The cases specified by Cabinet Office Order, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a document which is similar to the amendment report disclosed in a foreign state and which is written in English (such a document is referred to as a "foreign company amendment report" in (1) of the following Article) in lieu of an amendment report by a reporting foreign company as a case that would not impair the public interest or protection of investors in light of its terminology, forms, and preparation methods.

（外国会社訂正報告書の提出等）

(Submission of a Foreign Company Amendment Report)

第十七条の九 第十七条の三（第四項第三号及び第四号を除く。）の規定は、報告書提出外国会社が外国会社訂正報告書を提出する場合について準用する。

Article 17-9 (1) The provisions of Article 17-3 (excluding items (iii) and (iv) of paragraph (4)) apply mutatis mutandis to cases where a reporting foreign company submits a foreign company amendment report.

2 法第二十四条の二第四項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。

(2) The other documents specified by Cabinet Office Order, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-2, paragraph (4) of the Act, are documents stating the following matters in Japanese:

一 訂正の対象となる外国会社報告書及びその補足書類の提出日

(i) the submission date of a foreign company report that is subject to the amendment and the supplementary documents thereto;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及び訂正の内容

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

（確認書の記載内容等）

(Content of the Statement of Confirmation Letter)

第十七条の十 法第二十四条の四の二第一項の規定により確認書を有価証券報告書と併せて提出すべき会社（指定法人を含む。）又は同条第二項（法第二十七条において準

用する場合を含む。)の規定により確認書を有価証券報告書と併せて提出する会社(指定法人を含む。)は、次の各号に掲げる区分に応じ、当該各号に定める様式により確認書三通を作成し、財務局長等に提出しなければならない。

Article 17-10 (1) A company (including a designated corporation) that is to submit a confirmation letter with an annual securities report pursuant to the provisions of Article 24-4-2, paragraph (1) of the Act or a company (including a designated corporation) that is to submit a confirmation letter with an annual securities report pursuant to paragraph (2) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act) must prepare three copies of a confirmation letter using the form specified in the following items according to the category listed in the respective items and must submit them to the director-general of the local finance bureau, etc.:

一 内国会社である場合 第四号の二様式

(i) when the company is a domestic company: Form 4-2; or

二 外国会社である場合 第九号の二様式

(ii) when the company is a foreign company: Form 9-2.

2 外国会社が提出する確認書には、次に掲げる書類を添付しなければならない。この場合において、当該書類が日本語によつて記載したものでないときは、その日本語による翻訳文を付さなければならない。

(2) The following documents must be attached to the confirmation letter which is to be submitted by a foreign company. In this case, if the relevant documents have not been written in Japanese, Japanese translations thereof must be attached:

一 当該確認書に記載された当該外国会社の代表者が当該確認書の提出に関し正当な権限を有する者であることを証する書面

(i) a document proving that the representative person of the foreign company stated in the confirmation letter is a person who has legitimate authority for the submission of the relevant confirmation letter; and

二 当該外国会社が、本邦内に住所を有する者に、当該確認書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(ii) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for any acts concerning the submission of the confirmation letter.

3 前二項の規定は、法第二十四条の四の八(法第二十七条において準用する場合を含む。)において読み替えて準用する四半期報告書に係る確認書について準用する。

(3) The provisions of the preceding two paragraphs apply mutatis mutandis to a confirmation letter pertaining to the quarterly securities report as applied mutatis mutandis pursuant to Article 24-4-8 of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) following the deemed replacement of terms.

4 第一項及び第二項の規定は、法第二十四条の五の二(法第二十七条において準用す

る場合を含む。)において読み替えて準用する半期報告書に係る確認書について準用する。

(4) The provisions of paragraph (1) and paragraph (2) apply mutatis mutandis to a confirmation letter pertaining to a semiannual securities report as applied mutatis mutandis pursuant to Article 24-5-2 of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) following the deemed replacement of terms.

(外国会社確認書の提出要件)

(Requirements for Submission of a Foreign Company Confirmation Letter)

第十七条の十一 法第二十四条の四の二第六項において準用する法第二十四条第八項に規定する内閣府令で定める場合は、確認書を提出しなければならない外国会社が当該確認書に代えて外国会社確認書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-11 The cases specified by Cabinet Office Order, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a foreign company confirmation letter in lieu of a confirmation letter by a foreign company required to submit the 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.

(外国会社確認書の提出等)

(Submission of a Foreign Company Confirmation Letter)

第十七条の十二 法第二十四条の四の二第六項において準用する法第二十四条第八項の規定により外国会社確認書を提出しようとする外国会社は、外国会社確認書及びその補足書類（法第二十四条の四の二第六項において準用する法第二十四条第九項に規定する補足書類をいう。）三通を関東財務局長に提出しなければならない。

Article 17-12 (1) A foreign company which intends to submit a foreign company confirmation letter pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act must submit three copies of the foreign company confirmation letter and the supplementary documents thereto (meaning the supplementary documents prescribed in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条の四の二第六項において準用する法第二十四条第九項に規定する外国会社確認書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第九号の二様式のうち、次に掲げる項目に記載す

べき事項に相当する事項とする。

(2) The matters specified by Cabinet Office Order as necessary and appropriate for the public interest or the protection of investors among the matters stated in the foreign company confirmation letter, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act, are the matters equivalent to the matters to be stated in the following items from among the items in Form 9-2:

一 「1 有価証券報告書の記載内容の適正性に関する事項」

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

二 「2 特記事項」

(ii) "2. Notable Matters."

3 法第二十四条の四の二第六項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

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

一 第九号の二様式による確認書に記載すべき事項と当該事項に相当する外国会社確認書の記載事項との対照表

(i) a comparative table of the matters to be stated in a confirmation letter prepared using Form 9-2 and the matters stated in a foreign company confirmation letter which correspond to the relevant matters; and

二 金融庁長官が公益又は投資者保護の観点から必要と認めて指示する事項を日本語によつて記載したもの

(ii) the matters that are found to be necessary in light of the public interest or protection of investors and instructed by the Commissioner of the Financial Services Agency, stated in Japanese.

4 第十七条の三第四項第三号から第五号までの規定は、法第二十四条の四の二第六項において準用する法第二十四条第八項の規定により外国会社が外国会社確認書を提出する場合について準用する。

(4) The provisions of items (iii) through (v) of Article 17-3, paragraph (4) apply mutatis mutandis to the cases where a foreign company submits a foreign company confirmation letter pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-2, paragraph (6) of the Act.

(外国会社訂正確認書の提出要件)

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

第十七条の十三 法第二十四条の四の三第三項（法第二十四条の四の八第二項及び第二十四条の五の二第二項において準用し、並びにこれらの規定を法第二十七条において

準用する場合を含む。以下この条及び次条において同じ。)において準用する法第二十四条第八項に規定する内閣府令で定める場合は、訂正確認書(法第二十四条の四の三第一項(法第二十七条において準用する場合を含む。))において準用する法第七条第一項、第九条第一項及び第十条第一項に規定する訂正確認書をいう。以下この条において同じ。)を提出しなければならない外国会社が当該訂正確認書に代えて外国会社訂正確認書(法第二十四条の四の三第三項において準用する法第二十四条第八項に規定する外国会社訂正確認書をいう。次条第一項において同じ。)を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-13 The cases specified by Cabinet Office Order, referred to in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 24-4-8, paragraph (2) and Article 24-5-2, paragraph (2) of the Act and cases where these provisions are applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article and the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a foreign company amendment confirmation letter (meaning a foreign company amendment confirmation letter as prescribed in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (3) of the Act; the same applies in paragraph (1) of the following Article) in lieu of an amendment confirmation letter by a foreign company required to submit an amendment confirmation letter (meaning an Amendment confirmation letter prescribed in the provisions of Article 7, paragraph (1), Article 9, paragraph (1), and Article 10, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act); hereinafter the same applies in this Article), as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社訂正確認書の提出等)

(Submission of a Foreign Company Amendment Confirmation Letter)

第十七条の十四 第十七条の三第四項(第五号に係る部分に限る。)及び第十七条の十二の規定は、法第二十四条の四の三第三項において準用する法第二十四条第八項の規定により外国会社が外国会社訂正確認書を提出する場合について準用する。

Article 17-14 (1) The provisions of Article 17-3, paragraph (4) (limited to the portion pertaining to item (v)) and Article 17-12 apply mutatis mutandis pursuant to cases where a foreign company submits a foreign company amendment confirmation letter pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (3) of the Act.

2 法第二十四条の四の三第三項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。

(2) The other documents specified by Cabinet Office Order, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-4-3, paragraph (3) of the Act, are those stating the following matters in Japanese:

一 訂正の対象となる確認書の提出日

(i) the submission date of the confirmation letter that is subject to the amendment;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及び訂正の内容

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

(四半期報告書の記載内容等)

(Content of the Statements in a Quarterly Securities Report)

第十七条の十五 法第二十四条の四の七第一項の規定により四半期報告書を提出すべき会社（指定法人を含む。）又は同条第二項（法第二十七条において準用する場合を含む。）の規定により四半期報告書を提出する会社（指定法人を含む。）は、次の各号に掲げる区分に応じ、当該各号に定める様式により四半期報告書三通を作成し、財務局長等に提出しなければならない。この場合において、当該四半期報告書に四半期連結財務諸表を記載した場合には、四半期財務諸表については記載を要しない。

Article 17-15 (1) A company (including a designated corporation) that is to submit a quarterly securities report pursuant to the provisions of Article 24-4-7, paragraph (1) of the Act or a company (including a designated corporation) that submits a quarterly securities report pursuant to the provisions of paragraph (2) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act) must prepare three copies of the quarterly securities report using the form specified in the following items according to the category of cases listed in the respective items and submit them to the director-general of the local finance bureau, etc. In this case, when the quarterly consolidated financial statements are stated in the relevant quarterly securities report, it is not required for quarterly financial statements to be stated:

一 内国会社である場合 第四号の三様式

(i) when the company is a domestic company: Form 4-3; and

二 外国会社である場合 第九号の三様式

(ii) when the company is a foreign company: Form 9-3.

2 法第二十四条の四の七第一項に規定する内閣府令で定める事業は、次に掲げる事業とする。

(2) The business specified by Cabinet Office Order, referred to in Article 24-4-7, paragraph (1) of the Act, is the following business:

一 銀行法（昭和五十六年法律第五十九号）第二条第二項に定める銀行業（同条第一項に定める銀行（同法第四十七条第一項の規定により同法第四条第一項の内閣総理大臣の免許を受けた外国銀行を除く。）が行うものに限る。）に係る事業及び同法第五十二条の二十一第二項に定める業務（同法第二条第十三項に定める銀行持株会社が行うものに限る。）に係る事業

(i) business affairs pertaining to the banking business as prescribed in Article 2, paragraph (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, paragraph (1) of that Act pursuant to the provisions of Article 47, paragraph (1) of that Act)) and business pertaining to the business affairs specified in Article 52-21, paragraph (2) of that Act (limited to business performed by a bank holding company as specified in Article 2, paragraph (13) of that Act);

二 保険業法第二条第一項に定める保険業（保険会社（同条第二項に定める保険会社をいう。以下この号において同じ。）が行うものに限る。）及び同条第十七項に定める少額短期保険業（少額短期保険業者（同条第十八項に定める少額短期保険業者をいう。以下この号において同じ。）が行うものに限る。）並びに同法第二百七十一条の二十一第一項に定める業務（同法第二条第十六項に定める保険持株会社（当該保険持株会社の最近事業年度に係る有価証券報告書における当該保険持株会社の子会社である保険会社及び少額短期保険業者の株式の価額の合計額の当該保険持株会社の総資産の額に対する割合が百分の五十を超えるものに限る。）が行うものに限る。）及び同法第二百七十二条の三十八第一項に定める業務（同法第二百七十二条の三十七第二項に定める少額短期保険持株会社（当該少額短期保険持株会社の最近事業年度に係る有価証券報告書における当該少額短期保険持株会社の子会社である少額短期保険業者の株式の価額の合計額の当該少額短期保険持株会社の総資産の額に対する割合が百分の五十を超えるものに限る。）が行うものに限る。）

(ii) the insurance business as prescribed in Article 2, paragraph (1) of the Insurance Business Act (limited to business affairs performed by an insurance company (meaning an insurance company as prescribed in paragraph (2) of that Article; hereinafter the same applies in this item)); small-amount and short-term insurance business as prescribed in paragraph (17) of that Article (limited to business performed 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 applies in this item)); business affairs specified in Article 271-21, paragraph (1) of that Act (limited to business performed by the insurance holding company specified in Article 2, paragraph (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



the relevant insurance holding company in the annual securities report pertaining to the most recent business year of the relevant insurance holding company to the total amount of net assets of the relevant insurance holding company exceeds 50 percent)); and business affairs specified in Article 272-38, paragraph (1) of that Act (limited to business performed by a small amount and short term insurance holding company as prescribed in Article 272-37, paragraph (1) 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 a small amount and short term insurance provider which is a subsidiary company of the relevant small amount and short term insurance holding company in the annual securities report pertaining to the most recent business year of the relevant small amount and short term insurance holding company to the total amount of net assets of the relevant small amount and short term insurance holding company exceeds 50 percent)); or  
三 信用金庫法（昭和二十六年法律第二百三十八号）第五十四条に定める業務（同法第六条第一項第二号に掲げる者が行うものに限る。）に係る事業  
(iii) business pertaining to the operations specified in Article 54 of the Shinkin Bank Act (Act No. 238 of 1951) (limited to business affairs performed by the person listed in Article 6, paragraph (1), item (ii) of that Act).

3 外国会社が提出する四半期報告書には、次の各号に掲げる書類を添付しなければならない。この場合において、当該書類が日本語をもつて記載したものでないときは、その日本語による翻訳文を付さなければならない。

(3) The documents listed in the following items must be attached to the quarterly securities report which is to be submitted by a foreign company. In this case, if the relevant documents have not been written in Japanese, Japanese translations thereof must be attached:

一 当該四半期報告書に記載された当該外国会社の代表者が当該四半期報告書の提出に関し正当な権限を有する者であることを証する書面

(i) a document proving 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 the relevant quarterly securities report; and

二 当該外国会社が、本邦内に住所を有する者に、当該四半期報告書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(ii) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for any acts concerning the submission of the quarterly securities report.

(四半期報告書の提出期限の承認の手続等)

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

第十七条の十五の二 法第二十四条の四の七第一項（法第二十七条において準用する場

合を含む。)の規定により四半期報告書を提出しなければならない者が同項(法第二十七条において準用する場合を含む。)の承認を受けようとする場合又は法第二十四条の五第一項(法第二十七条において準用する場合を含む。)の規定により半期報告書を提出しなければならない者が同項(法第二十七条において準用する場合を含む。)の承認を受けようとする場合には、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める事項を記載した承認申請書を、財務局長等に提出しなければならない。

Article 17-15-2 (1) When a person required to submit a quarterly securities report pursuant to the provisions of Article 24-4-7, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) intends to obtain the approval set forth in that paragraph (including as applied mutatis mutandis pursuant to Article 27 of the Act), or when a person required to submit a semiannual securities report pursuant to the provisions of Article 24-5, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) intends to obtain the approval set forth in that paragraph (including as applied mutatis mutandis pursuant to Article 27 of the Act), the person must submit a written application for approval stating the matters listed in the following items, according to the category of issuers of securities listed in the respective items, to the director-general of the local finance bureau, etc.:

一 内国会社 次に掲げる事項

(i) domestic company; the following matters

イ 当該四半期報告書又は半期報告書(以下この条において「四半期報告書等」という。)の提出に関して当該承認を受けようとする期間

(a) the period for which the person intends to obtain the approval for the submission of the quarterly securities report or semiannual securities report (hereinafter collectively referred to as the "quarterly securities report, etc." in this Article);

ロ 当該四半期報告書等を提出すべき期間の末日(以下この条において「提出期限」という。)

(b) the last day of the period for the submission of the quarterly securities report, etc. (hereinafter referred to as the "due date of submission" in this Article);

ハ 当該四半期報告書等の提出に関して当該承認を必要とする理由

(c) the grounds for requiring the approval in relation to the submission of the quarterly securities report, etc.; and

ニ 第四項の規定による承認を受けた場合及びハに規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(d) if the approval under paragraph (4) has been obtained and if the grounds prescribed in (c) have been extinguished or changed, the method for immediately informing a large number of persons to that effect.

二 外国会社 次に掲げる事項

(ii) foreign company; the following matters

イ 前号イ及びロに掲げる事項

(a) the matters listed in (a) and (b) of the preceding item;

ロ 当該四半期報告書等の提出に関して当該承認を必要とする理由となる当該外国会社の本国の会社の計算に関する法令又は慣行その他やむを得ない理由に関する事項

(b) matters concerning the laws and regulations or practices concerning the accounts of companies of the state of the foreign company or any other inevitable grounds, that are the grounds for requiring the approval for the submission of the quarterly securities report, etc.; and

ハ ロに規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合は、第四項の規定による承認を受けた場合及びロに規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(c) when the ground prescribed in (b) is not the laws and regulations or practices concerning the accounts of companies of the state of the foreign company, if the approval under paragraph (4) has been obtained or if the grounds prescribed in (b) have been extinguished or changed, the method for immediately informing a large number of persons to that effect.

2 第七条第三項の規定は、外国会社が前項に規定する承認申請書を提出する場合について準用する。

(2) The provisions of Article 7, paragraph (3) apply mutatis mutandis to the cases where a foreign company submits the written application for approval prescribed in the preceding paragraph.

3 第一項に規定する承認申請書には、次の各号に掲げる有価証券の発行者の区分に応じ、当該各号に定める書類を添付しなければならない。

(3) The documents listed in the following items, according to the category of the issuers of securities respectively set forth therein, must be attached to the written application for approval prescribed in paragraph (1):

一 内国会社 次に掲げる書類

(i) domestic company: the following documents

イ 定款又はこれに準ずるもの

(a) the articles of incorporation or documents equivalent thereto; and

ロ 第一項第三号に規定する理由を証する書面

(b) a document proving the grounds prescribed in paragraph (1), item (iii);

二 外国会社 次に掲げる書類

(ii) foreign company: the following documents

イ 前号イに掲げる書類

(a) the document listed in (a) of the preceding item;

ロ 当該承認申請書に記載された当該外国会社の代表者が当該承認申請書の提出に

- 関し正当な権限を有する者であることを証する書面
- (b) a document proving that the representative of the foreign company stated in the written application for approval is a person who has legitimate authority for the submission of the relevant written application for approval;
- ハ 当該外国会社が、本邦内に住所を有する者に、当該承認申請書の提出に関する一切の行為につき、当該外国会社を代理する権限を付与したことを証する書面
- (c) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for all acts concerning the submission of the written application for approval;
- ニ 第一項第二号ロに規定する理由が本国の会社の計算に関する法令又は慣行である場合には、当該法令の関係条文を記載した書面又は当該慣行の存在を示すに足る書面
- (d) If the ground prescribed in (b), item (ii) of paragraph (1) is the laws and regulations or practices concerning the accounts of companies of the state of the foreign company, a document stating the relevant provisions of the relevant laws and regulations, or a document sufficiently supporting the existence of the relevant practice; and
- ホ 第一項第二号ロに規定する理由が本国の会社の計算に関する法令又は慣行である場合以外の場合には、当該理由を証する書面
- (e) If the ground prescribed in (b), item (ii) of paragraph (1) is not the laws and regulations or practices concerning the accounts of companies of the state of the foreign company, a document proving the relevant ground.
- 4 財務局長等は、第一項の承認の申請があつた場合において、当該者が、本国の会社の計算に関する法令若しくは慣行（当該者が外国会社である場合に限る。）又はやむを得ない理由により四半期報告書等とその提出期限までに提出できないと認めるときは、当該申請のあつた日後最初に到来する提出期限から当該申請に係る同項第一号ハに規定する理由又は同項第二号ロに規定する事項について消滅又は変更があることとなる日後最初に到来する提出期限までに提出することとされている四半期報告書等について、承認をするものとする。
- (4) If the application set forth in paragraph (1) has been filed, when the director-general of the local finance bureau, etc. finds that the relevant person is not able to submit the quarterly securities report, etc. by the due date for submission due to the applicant's state laws and regulations or practices concerning the accounts of companies (limited to the case where such applicant is a foreign company) or inevitable grounds, the director-general of the local finance bureau, etc. is to approve the quarterly securities reports, etc. to be submitted between the earliest due date for submission after the date of the relevant application and the earliest due date for submission after the day when the ground prescribed in (c), item (i) of that paragraph or the matters

prescribed in (b), item (ii) of that paragraph in relation to the application are to be extinguished or changed.

5 前項の規定による承認（当該承認に係る承認申請書を提出した者が外国会社であり、第一項第二号ロに規定する理由が当該外国会社の本国の会社の計算に関する法令又は慣行である場合に限る。）は、当該外国会社が、各四半期報告書等の提出期限までに、次の各号に掲げる書類の区分に応じ、当該各号に定める事項を記載した書面を関東財務局長に提出することを条件として、行われるものとする。

(5) The approval under the preceding paragraph (limited to cases where the person that submitted the written application for the relevant approval is a foreign company, and where the ground prescribed in (b), item (ii) of paragraph (1) is the foreign company's state laws and regulations or practices concerning the accounts of companies) is to be granted on the condition that the foreign company submits a document stating the matters listed in the following items, according to the category of documents listed in the respective items, to the Director-General of the Kanto Local Finance Bureau by the due date of submission of each quarterly securities report, etc.

一 四半期報告書 当該四半期報告書に係る四半期会計期間中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

(i) quarterly report: the fact that the ground for the application for the approval has not been extinguished or changed during the quarter accounting period in relation to the relevant quarterly report; or

二 半期報告書 当該半期報告書に係る中間会計期間中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

(ii) semiannual report: the fact that the ground for the application for the approval has not been extinguished or changed during the interim accounting period in relation to the relevant semiannual report; or

6 第四項の規定による承認に係る第一項第一号ハに規定する理由又は同項第二号ロに規定する事項について消滅又は変更があつた場合には、財務局長等は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

(6) If the grounds prescribed in paragraph (1), item (i), (c) pertaining to the approval under the paragraph (4) or the matters prescribed in (b) of item (ii) of that paragraph have been extinguished 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 the relevant approval from then on.

7 第三項第二号ロからホまでに掲げる書類及び第五項各号に掲げる事項を記載した書面が日本語をもって記載したものでないときは、その日本語による翻訳文を付さなければならない。

(7) When a document listed in (b) through (e), item (ii) of paragraph (3) and a document stating the matters listed in the items of paragraph (5) has not been written in Japanese, a Japanese translation thereof must be attached.

(外国会社四半期報告書の提出要件)

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

第十七条の十六 法第二十四条の四の七第六項に規定する内閣府令で定める場合は、報告書提出外国会社（同項に規定する報告書提出外国会社又は報告書提出外国者をいう。次条から第十七条の十九までにおいて同じ。）が四半期報告書に代えて外国会社四半期報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-16 The cases specified by Cabinet Office Order, referred to in Article 24-4-7, paragraph (6) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a foreign company quarterly securities report in lieu of a quarterly securities report by a reporting foreign Company (meaning a reporting foreign company or a reporting foreign person as prescribed in that paragraph; the same applies in the following Article through Article 17-19) as a case that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社四半期報告書の提出等)

**(Submission of a Foreign Company Quarterly Securities Report)**

第十七条の十七 法第二十四条の四の七第六項の規定により外国会社四半期報告書を提出しようとする報告書提出外国会社は、外国会社四半期報告書及びその補足書類（同条第七項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する補足書類をいう。第十七条の十九第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 17-17 (1) A reporting foreign company which intends to submit a foreign company quarterly securities report pursuant to the provisions of Article 24-4-7, paragraph (6) of the Act must submit three copies of the foreign company quarterly securities report and the supplementary documents thereto (meaning the supplementary documents prescribed in paragraph (7) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article); the same applies in Article 17-19, paragraph (2), item (i))) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条の四の七第七項に規定する外国会社四半期報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第九号の三様式のうち、次に掲げる項目に記載すべき事項に相当する事項とする。

(2) The matters specified by Cabinet Office Order as necessary and appropriate for the public interest or the protection of investors among the matters stated in a foreign company quarterly securities report, referred to in Article 24-4-7,

paragraph (7) of the Act, are the matters equivalent to the matters to be stated in the following items, from among the items in Form 9-3:

一 「第一部 企業情報」の「第2 企業の概況」の「1 主要な経営指標等の推移」及び「第3 事業の内容」

(i) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part I. Company Information"; and

二 「第一部 企業情報」の「第3 事業の状況」の「1 事業等のリスク」

(ii) "1. Business-related Risks, etc." in "Section 3. Business Status" of "Part I. Company Information"

3 法第二十四条の四の七第七項に規定する外国会社四半期報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第九号の三様式による四半期報告書に記載すべき事項（次項第二号において「発行者情報」という。）であつて、当該外国会社四半期報告書に記載されていない事項（同項第一号において「不記載事項」という。）のうち、前項に定める事項を日本語又は英語によつて記載したもの（当該事項を英語によつて記載したものである場合は、当該事項の要約の日本語による翻訳文を添付すること。）とする。

(3) The matters specified by Cabinet Office Order as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in the foreign company quarterly securities report, referred to in Article 24-4-7, paragraph (7) of the Act, are, among the matters to be stated in a quarterly securities report prepared using Form 9-3 (referred to as "issuer's information" in item (ii) of the following paragraph) but which have not been stated in the relevant foreign company quarterly securities report (referred to as "unstated information" in item (i) of that paragraph), the statement of the matters specified in each item of the preceding paragraph in Japanese or English (when such matters are written in English, the Japanese translation of the summary thereof is attached).

4 法第二十四条の四の七第七項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

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

一 不記載事項（第二項に定める事項を除く。）を日本語又は英語によつて記載したもの

(i) unstated information (excluding those prescribed in paragraph (2)), in Japanese or English; and

二 発行者情報と当該事項に相当する外国会社四半期報告書の記載事項との対照表

(ii) a comparative table of the issuer's information and the matters stated in a foreign company quarterly securities report which correspond to the relevant matters.

5 第十七条の三第四項第三号から第五号までの規定は、法第二十四条の四の七第六項

の規定により報告書提出外国会社が外国会社四半期報告書を提出する場合について準用する。

- (5) The provisions of items (iii) through (v) of Article 17-3, paragraph (4) of that Article apply mutatis mutandis to the cases where a reporting foreign company submits a foreign company quarterly securities report pursuant to the provisions Article 24-4-7, paragraph (6) of the Act.

(外国会社四半期訂正報告書の提出要件)

(Requirements for Submission of an Amendment Report of a Foreign Company Quarterly Report)

第十七条の十八 法第二十四条の四の七第十一項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第二十四条の四の七第六項に規定する内閣府令で定める場合は、報告書提出外国会社が訂正報告書に代えて外国会社四半期訂正報告書（同項に規定する外国会社四半期訂正報告書をいう。次条第一項において同じ。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 17-18 The cases specified by Cabinet Office Order, referred to in Article 24-4-7, paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 24-4-7, paragraph (11) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of an amendment report of a foreign company quarterly securities report (meaning the amendment report of a foreign company quarterly securities report as prescribed in Article 24-4-7, paragraph (6) of the Act ; the same applies in paragraph (1) of the following Article) in lieu of an amendment report by a reporting foreign company as a case that would not impair the public interest or the protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社四半期訂正報告書の提出等)

(Submission of an Amendment Report of a Foreign Company Quarterly Securities Report)

第十七条の十九 第十七条の三第四項（第五号に係る部分に限る。）及び第十七条の十七の規定は、報告書提出外国会社が外国会社四半期訂正報告書を提出する場合について準用する。

Article 17-19 (1) The provisions of Article 17-3, paragraph (4) (limited to the portion pertaining to item (v)) and Article 17-17 apply mutatis mutandis to the cases where a reporting foreign company submits an amendment report of a foreign company quarterly securities report.

- 2 法第二十四条の四の七第十一項において準用する同条第七項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。



- (2) The other matters specified by Cabinet Office Order, referred to in Article 24-4-7, paragraph (7) of the Act as applied mutatis mutandis pursuant to paragraph (11) of that Article, are the following matters stated in Japanese:
- 一 訂正の対象となる外国会社四半期報告書及びその補足書類の提出日
  - (i) the submission date of the foreign company quarterly securities report that is subject to the amendment and the supplementary documents thereto;
  - 二 訂正の理由
  - (ii) the reason for the amendment; and
  - 三 訂正の箇所及び訂正の内容
  - (iii) the parts to be amended and the contents of the amendment.

(半期報告書の記載内容等)

(Content of the Statements in a Semiannual Securities Report)

第十八条 法第二十四条の五第一項の規定により半期報告書を提出すべき会社（指定法人を含む。）は、次の各号に掲げる場合の区分に応じ、当該各号に定める様式により半期報告書三通を作成し、財務局長等に提出しなければならない。

Article 18 (1) A company (including a designated corporation) that is to submit a semiannual securities report pursuant to the provisions of Article 24-5, paragraph (1) of the Act must prepare three copies of the semiannual securities report using the form specified in the following items according to the category of cases listed in the respective items and must submit them to the director-general of the local finance bureau, etc.:

一 提出すべき会社が内国会社である場合（次号に掲げる場合を除く。） 第五号様式

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

二 提出すべき会社が内国会社であつて法第二十四条の五第二項の規定による半期報告書を提出しようとする場合 第五号の二様式

(ii) when the company that is to submit the report is a domestic company and intends to submit the semiannual securities report pursuant to the provisions of Article 24-5, paragraph (2) of the Act: Form 5-2; and

三 提出すべき会社が外国会社である場合 第十号様式

(iii) when the company that is to submit the report is a foreign company: Form 10.

2 外国会社が提出する半期報告書には、次の各号に掲げる書類を添付しなければならない。この場合において、当該書類が日本語をもつて記載したものでないときは、その日本語による翻訳文を付さなければならない。

(2) The documents listed in the following items must be attached to the semiannual securities report which is to be submitted by a foreign company. In this case, if the relevant documents have not been written in Japanese, Japanese translations thereof must be attached:

一 当該半期報告書に記載された当該外国会社の代表者が当該半期報告書の提出に関し正当な権限を有する者であることを証する書面

(i) a document proving 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 the relevant semiannual securities report; and

二 当該外国会社が、本邦内に住所を有する者に、当該半期報告書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(ii) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for any acts concerning the submission of the semiannual securities report.

(外国会社半期報告書の提出要件)

**(Requirements for Submission of a Foreign Company Semiannual Securities Report)**

第十八条の二 法第二十四条の五第七項に規定する内閣府令で定める場合は、報告書提出外国会社（法第二十四条第八項に規定する報告書提出外国会社又は報告書提出外国者をいう。次条から第十八条の五までにおいて同じ。）が半期報告書に代えて外国会社半期報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 18-2 The cases specified by Cabinet Office Order, referred to in Article 24-5, paragraph (7) of the Act, are the cases where the Commissioner of the Financial Services Agency approves the submission of a foreign company semiannual securities report in lieu of a semiannual securities report by a reporting foreign company (meaning the reporting foreign company or reporting foreign person as prescribed in Article 24, paragraph (8) of the Act; the same applies in the following Article through Article 18-5) as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(外国会社半期報告書の提出等)

**(Submission of a Foreign Company Semiannual Securities Report)**

第十八条の三 法第二十四条の五第七項の規定により外国会社半期報告書を提出しようとする報告書提出外国会社は、外国会社半期報告書及びその補足書類（同条第八項（法第二十七条において準用する場合を含む。以下この条において同じ。）に規定する補足書類をいう。第十八条の五第二項第一号において同じ。）三通を関東財務局長に提出しなければならない。

Article 18-3 (1) A reporting foreign company which intends to submit a foreign company semiannual securities report pursuant to the provisions of Article 24-5, paragraph (7) of the Act must submit three copies of the foreign company semiannual securities report and the supplementary documents thereto

(meaning the supplementary documents prescribed in paragraph (8) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this Article); the same applies in Article 18-5, paragraph (2), item (i) to the Director-General of the Kanto Local Finance Bureau.

2 法第二十四条の五第八項に規定する外国会社半期報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第十号様式のうち、次に掲げる項目に記載すべき事項に相当する事項とする。

(2) The matters specified by Cabinet Office Order as necessary and appropriate for the public interest or protection of investors among the matters stated in the foreign company semiannual securities report, referred to in Article 24-5, paragraph (8) of the Act, are the matters equivalent to the matters to be stated in the following items, from among the items in Form 10:

一 「第一部 企業情報」の「第2 企業の概況」の「1 主要な経営指標等の推移」及び「第3 事業の内容」

(i) "1. Transition of Major Management Indicators, etc." and "3. Contents of Business" in "Section 2. Company Outlines" of "Part I. Company Information"; and

二 「第一部 企業情報」の「第3 事業の状況」の「4 事業等のリスク」

(ii) "4. Business-related Risks, etc." in "Section 3. Business Status" of "Part I. Company Information"

3 法第二十四条の五第八項に規定する外国会社半期報告書に記載されていない事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第十号様式による半期報告書に記載すべき事項（次項第二号において「発行者情報」という。）であつて、当該外国会社半期報告書に記載されていない事項（同項第一号において「不記載事項」という。）のうち、前項に定める事項を日本語又は英語によつて記載したもの（当該事項を英語によつて記載したものである場合は、当該事項の要約の日本語による翻訳文を添付すること。）とする。

(3) The matters specified by Cabinet Office Order as necessary and appropriate for the public interest or the protection of investors among the matters that are not stated in the foreign company semiannual securities report, referred to in Article 24-5, paragraph (8) of the Act, are, among the matters that should be stated in a semiannual securities report prepared using Form 10 (referred to as "issuer's information" in item (ii) of the following paragraph) but which have not been stated in the relevant foreign company semiannual securities report (referred to as "unstated information" in item (i) of that paragraph), the statement of the matters specified in the items of the preceding paragraph in Japanese or English (when such matters are written in English, a Japanese translation of the summary thereof is attached).

4 法第二十四条の五第八項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

- (4) The other matters specified by Cabinet Office Order, referred to in Article 24-5, paragraph (8) of the Act, are as follows:
- 一 不記載事項（第二項に定める事項を除く。）を日本語又は英語によつて記載したもの
  - (i) unstated information (excluding the matters prescribed in paragraph (2)), in Japanese or English; and
  - 二 発行者情報と当該事項に相当する外国会社半期報告書の記載事項との対照表
  - (ii) a comparative table of the issuer's information prepared using Form 10 and the matters stated in the foreign company semiannual securities report which correspond to the relevant matters.
- 5 第十七条の三第四項第三号から第五号までの規定は、法第二十四条の五第七項の規定により報告書提出外国会社が外国会社半期報告書を提出する場合について準用する。
- (5) The provisions of items (iii) through (v) Article 17-3, paragraph (4) of that Article apply mutatis mutandis to the cases where a reporting foreign company submits a foreign company semiannual securities report pursuant to the provisions of Article 24-5, paragraph (7) of the Act.

(外国会社半期訂正報告書の提出要件)

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

第十八条の四 法第二十四条の五第十二項（法第二十七条において準用する場合を含む。次条第二項において同じ。）において準用する法第二十四条の五第七項に規定する内閣府令で定める場合は、報告書提出外国会社が訂正報告書に代えて外国において開示が行われている訂正報告書に類する書類であつて英語で記載されたもの（次条第一項において「外国会社半期訂正報告書」という。）を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 18-4 The cases specified by Cabinet Office Order, referred to in Article 24-5, paragraph (7) of the Act as applied mutatis mutandis pursuant to Article 24-5, paragraph (12) of the Act (including as applied pursuant to Article 27 of the Act; the same applies in paragraph (2) of the following Article), are the cases where the Commissioner of the Financial Services Agency approves the submission of a document which is similar to the amendment report disclosed in a foreign state and which is written in English (such document is referred to as an "amendment report of a foreign company semiannual securities report" in paragraph (1) of the following Article) in lieu of an amendment report by a reporting foreign company as a case that would not impair the public interest or protection of investors in light of its terminology, forms, and preparation methods.

(外国会社半期訂正報告書の提出等)

(Submission of an Amendment Report of a Foreign Company Semiannual Securities Report)

第十八条の五 第十七条の三第四項（第五号に係る部分に限る。）及び第十八条の三の規定は、報告書提出外国会社が外国会社半期訂正報告書を提出する場合について準用する。

Article 18-5 (1) The provisions of Article 17-3, paragraph (4) (limited to the portion pertaining to item (v)) and Article 18-3 apply mutatis mutandis to the cases where a reporting foreign company submits a foreign company semiannual amendment report.

2 法第二十四条の五第十二項において準用する同条第八項に規定するその他内閣府令で定めるものは、次に掲げる事項を日本語によつて記載したものとする。

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

一 訂正の対象となる外国会社半期報告書及びその補足書類の提出日

(i) the submission date of the foreign company semiannual amendment report that is subject to the amendment and the supplementary documents thereto;

二 訂正の理由

(ii) the reason for the amendment; and

三 訂正の箇所及び訂正の内容

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

(臨時報告書の記載内容等)

(Content of the Statements in an Extraordinary Report)

第十九条 法第二十四条の五第四項に規定する内閣府令で定める場合は、次項各号に掲げる場合とする。

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

2 法第二十四条の五第四項の規定により臨時報告書を提出すべき会社（指定法人を含む。）は、内国会社にあつては第五号の三様式、外国会社にあつては第十号の二様式により、次の各号に掲げる場合の区分に応じ、当該各号に定める事項を記載した臨時報告書三通を作成し、財務局長等に提出しなければならない。

(2) The company (including a designated corporation) that is to submit an extraordinary report pursuant to the provisions of Article 24-5, paragraph (4) of the Act must prepare three copies of the extraordinary report stating the matters specified in the following items according to the category of cases listed in the respective items using Form 5-3 if the company is a domestic company, and using Form 10-2 if the company is a foreign company, and must submit them to the director-general of the local finance bureau, etc.:

一 提出会社が発行者である有価証券（新株予約権付社債券（株式買取権等が付与されている社債券を含む。以下この条において同じ。）以外の社債券、社会医療法人債券、学校債券、学校貸付債権、コマーシャル・ペーパー、外国譲渡性預金証書、有価証券信託受益証券（株券、新株予約権証券又は新株予約権付社債券を受託有価証券とするものを除く。）、預託証券（株券、新株予約権証券又は新株予約権付社債券に係る権利を表示するものを除く。）及びカバードワラントを除く。以下この条において同じ。）の募集（五十名未満の者を相手方として行うものを除く。以下この号及び第四項において同じ。）又は売出し（法第二条第四項に規定する売出しのうち、当該有価証券の売出しが行われる日以前一月以内に行われた同種の既発行証券の売付け勧誘等の相手方が五十名未満の者である場合を除き、当該有価証券の所有者が第四条第四項第一号又は第二号に掲げる者であつた場合に限る。以下この号及び第四項において同じ。）のうち発行価額又は売出価額の総額が一億円以上であるものが本邦以外の地域において開始された場合（当該募集又は売出しに係る有価証券と同一の種類の有価証券の募集又は売出しが、本邦以外の地域と並行して本邦において開始された場合であつて、その本邦における募集又は売出しに係る有価証券届出書又は発行登録追補書類に本邦以外の地域において開始された募集又は売出しに係る次に掲げる事項を記載したときを除く。） 次に掲げる事項

(i) when a public offering (excluding those made to less than 50 persons; hereinafter the same applies in this item and paragraph (4)) or secondary distribution of securities (excluding corporate bond certificates other than corporate bond certificates with share options (including corporate bond certificates to which a share purchase warrant, etc. is attached; hereinafter the same applies in this Article), social medical care corporate bond certificates, educational institution bond certificates, educational institution loan claims, commercial paper, foreign negotiable certificates of deposit, beneficiary certificates of securities in trust (excluding those for which the entrusted securities are share certificates, share option certificates, or corporate bond certificates with share options), depository receipts (excluding those indicating the rights pertaining to share certificates, share option certificates, or corporate bond certificates with share options), and covered warrants; hereinafter the same applies in this Article) (excluding cases of a secondary distribution as prescribed in Article 2, paragraph (4) of the Act where a solicitation for selling, etc. of already issued securities of the same class implemented within one month prior to the day on which the relevant secondary distribution of securities is to be implemented was made to less than 50 persons, and limited to cases where the holder of the relevant securities was a person listed in Article 4, paragraph (4), item (i) or (ii); hereinafter the same applies in this item and paragraph (4)) for which the issuer is a reporting company, and of which the total issue value or distribution value is 100 million yen or more, was commenced in an area outside Japan (excluding the cases where any public offerings or secondary

distributions of the same class of securities as the securities subject to the public offering or secondary distribution are commenced in Japan and a region other than Japan at the same time, if a securities registration statement or shelf registration supplements pertaining to the public offering or secondary distribution commenced in Japan contains the following matters relating to the public offering or secondary distribution commenced in the region other than Japan): the following matters:

イ 有価証券の種類及び銘柄（株券の場合には株式の種類を、新株予約権付社債券の場合にはその旨を含み、行使価額修正条項付新株予約券付社債券等である場合にはその旨を併せて記載すること。）

(a) the classes and issue names of securities (when they are share certificates, including the classes of shares, when they are corporate bond certificates with share options, including a statement to that effect, and when they are corporate bond certificates, etc. with share options subject to exercise value change, a statement to that effect is given therewith);

ロ 次に掲げる有価証券の区分に応じ、次に定める事項

(b) the following matters specified according to the category of securities listed in the following:

(1) 株券

1. share certificates:

(i) 発行数又は売出数

i. the number of issuance or distribution;

(i i) 発行価格及び資本組入額又は売出価格

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

(i i i) 発行価額の総額及び資本組入額の総額又は売出価額の総額

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

(i v) 株式の内容

iv. the features of shares.

(2) 新株予約権証券

2. share option certificates:

(i) 発行数又は売出数

i. the number of issuance or distribution;

(i i) 発行価格又は売出価格

ii. the issue price or distribution price;

(i i i) 発行価額の総額又は売出価額の総額

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

(i v) 新株予約権の目的となる株式の種類、内容及び数

- iv. the class, content, and number of shares underlying share options;
    - (v) 新株予約権の行使に際して払い込むべき金額
  - v. the amount to be paid in on the exercise of share options;
    - (vi) 新株予約権の行使期間
  - vi. the exercise period for share options;
    - (vii) 新株予約権の行使の条件
  - vii. the conditions for exercise of share options;
    - (viii) 新株予約権の行使により株券を発行する場合の当該株券の発行価格のうちの資本組入額
  - viii. when share certificates are issued through the exercise of share options, the amount to be incorporated into the stated capital out of the issue price of the relevant share certificates; and
    - (ix) 新株予約権の譲渡に関する事項
  - ix. the matters concerning the transfer of share options.
    - (3) 新株予約権付社債券
3. Corporate bond certificates with share options:
- (i) 発行価格又は売出価格
  - i. the issue price or distribution price;
    - (ii) 発行価額の総額又は売出価額の総額
  - ii. the total amount of the issue value or total amount of the distribution value;
    - (iii) 券面額の総額
  - iii. the total amount of the face values;
    - (iv) 利率
  - iv. the interest rate;
    - (v) 償還期限
  - v. the maturity period;
    - (vi) 新株予約権の目的となる株式の種類、内容及び数
  - vi. the class, content, and number of shares underlying the share options;
    - (vii) 新株予約権の総数
  - vii. the total number of share options;
    - (viii) 新株予約権の行使に際して払い込むべき金額
  - viii. the amount to be paid in on the exercise of share options;
    - (ix) 新株予約権の行使期間
  - ix. the exercise period of share options;
    - (x) 新株予約権の行使の条件
  - x. the conditions for exercise of share options;
    - (xi) 新株予約権の行使により株券を発行する場合の当該株券の発行価格のうちの資本組入額
  - xi. when share certificates are issued through the exercise of share options, the amount to be incorporated into the stated capital out of



the issue price of the relevant share certificates;

(x i i) 新株予約権の行使時に社債の全額の償還に代えて新株予約権の行使に際して払い込むべき金額の全額の払込みがあつたものとするときはその旨

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

(x i i i) 新株予約権の譲渡に関する事項

xiii. the matters concerning the transfer of share options.

ハ 発行方法

(c) the method of issuance;

ニ 引受人又は売出しを行う者の氏名又は名称

(d) the name of the underwriter or the person who implements secondary distribution;

ホ 募集又は売出しを行う地域

(e) the area where the public offering or secondary distribution is to be conducted;

ヘ 提出会社が取得する手取金の総額並びに用途ごとの内容、金額及び支出予定時

(f) the total amount of proceeds earned by the reporting company and the contents, amount and planned spending timing for each use;

ト 新規発行年月日又は受渡年月日

(g) the date of new issuance of securities or the date of delivery thereof;

チ 当該有価証券を金融商品取引所に上場しようとする場合における当該金融商品取引所の名称

(h) when the company intends to list the securities on a financial instruments exchange, the name of the relevant financial instruments exchange;

リ 行使価額修正条項付新株予約権付社債券等の場合には、イからチまでに掲げる事項のほか、次に掲げる事項

(i) when the securities are corporate bond certificates, etc. with share options subject to exercise value change, beyond the matters equivalent to the matters listed in (a) through (h), the following matters:

(1) 当該行使価額修正条項付新株予約権付社債券等の特質（第九項に規定する場合に該当する場合にあつては、第八項に規定する取得請求権付株券等の内容と第九項に規定するデリバティブ取引（法第二条第二十項に規定するデリバティブ取引をいう。以下同じ。）その他の取引の内容を一体のものとなした場合の特質。以下同じ。）

1. the nature of the relevant corporate bond certificates, etc. with share options subject to exercise value change (if they fall under the case prescribed in paragraph (9), the nature when the contents of share

- certificates, etc. with put option prescribed in paragraph (8) and the contents of derivatives transactions (meaning derivatives transactions prescribed in Article 2, paragraph (20) of the Act; hereinafter the same applies) or other transactions prescribed in paragraph (9) are deemed to be integrated; hereinafter the same applies);
- (2) 提出会社が行使価額修正条項付新株予約権付社債券等の発行又は売付けにより資金の調達をしようとする理由
2. the grounds for the reporting company to intend to raise funds through the issue or selling of corporate bond certificates, etc. with share options subject to exercise value change;
- (3) 第九項に規定する場合に該当する場合にあつては、同項に規定するデリバティブ取引その他の取引の内容
3. in cases that fall under the case prescribed in paragraph (9), the contents of the derivatives transactions or other transactions prescribed in that paragraph;
- (4) 当該行使価額修正条項付新株予約権付社債券等に表示された権利の行使に関する事項（当該権利の行使を制限するために支払われる金銭その他の財産に関する事項を含む。）についての取得者（当該行使価額修正条項付新株予約権付社債券等を取得しようとする者をいう。以下りにおいて同じ。）と提出会社との間の取決めの内容（当該取決めがない場合には、その旨）
4. the content of the agreement made between the acquirer (meaning the person who intends to acquire the relevant corporate bond certificates, etc. with share options subject to exercise value change; hereinafter the same applies in (i)) and the reporting company on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the monies and any other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, a statement to that effect);
- (5) 提出会社の株券の売買（令第二十六条の二の二第一項に規定する空売りを含む。）に関する事項についての取得者と提出会社との間の取決めの内容（当該取決めがない場合には、その旨）
5. the content of the agreement made between the acquirer and the reporting company on matters concerning the sale and purchase of share certificates of the reporting company (including short selling prescribed in Article 26-2-2, paragraph (1) of the Order (if there is no such agreement, a statement to that effect);
- (6) 提出会社の株券の貸借に関する事項についての取得者と提出会社の特別利害関係者等との間の取決めがあることを知っている場合には、その内容
6. when the reporting company knows that there is an agreement made between the acquirer and a special stakeholder, etc. of the reporting

company on matters concerning lending and borrowing of share certificates of the reporting company, the content thereof; and  
(7) その他投資者の保護を図るため必要な事項

7. other matters necessary to ensure the protection of investors;

ヌ 有価証券信託受益証券の場合には、イからチまでに掲げる事項に準ずる事項のほか当該有価証券信託受益証券に係る受託有価証券の内容（受託有価証券が行使価額修正条項付新株予約権付社債券等である場合には、当該受託有価証券の内容及び当該受託有価証券に係るりに掲げる事項）

(j) when the securities are beneficiary certificates of securities in trust, beyond the matters equivalent to the matters listed in (a) through (h), the contents of the entrusted securities pertaining to the relevant beneficiary certificates of securities in trust (when the entrusted securities are corporate bond certificates, etc. with share options subject to exercise value change, the contents of the relevant entrusted securities and the matters listed in (i) pertaining to the relevant entrusted securities);

ル 預託証券の場合には、イからチまでに掲げる事項に準ずる事項のほか当該預託証券に表示される権利に係る有価証券の内容（当該有価証券が行使価額修正条項付新株予約権付社債券等である場合には、当該有価証券の内容及び当該有価証券に係るりに掲げる事項）

(k) when the securities are depository receipts, beyond the matters equivalent to the matters listed in (a) through (h), the contents of securities pertaining to the rights indicated on the relevant depository receipts (when the relevant securities are corporate bond certificates, etc. with share options subject to exercise value change, the content of the relevant securities and the matters listed in (i) pertaining to the relevant securities);

ヲ 当該有価証券（株券、新株予約権証券及び新株予約権付社債券に限る。以下ヲにおいて同じ。）の募集又は売出しが当該有価証券に係る株式又は新株予約権を特定の者に割り当てる方法（会社法第二百二条第一項の規定による株式の割当て及び同法第二百四十一条第一項又は同法第二百七十七条の規定による新株予約権の割当てによる方法（外国会社にあつては、これらに準ずる方法）並びに次の（１）から（３）までに掲げる方法を除く。次号において「第三者割当」という。）により行われる場合には、イからチまでに掲げる事項のほか、第二号様式第一部の第３に掲げる事項

(l) when the public offering or secondary distribution of the relevant securities (limited to share certificates, share option certificates and corporate bond certificates with share options; hereinafter the same applies in this (l)) is made by the method of allotting shares or share options pertaining to the relevant securities to specific persons (excluding the method of allotting shares pursuant to the provisions of Article 202, paragraph (1) of the Companies Act and the method of allotting share

options pursuant to the provisions of Article 241, paragraph (1) of that Act or Article 277 of that Act (in the case of a foreign company, any means equivalent thereto) and the methods listed in the following 1. through 3.; referred to as "private offering" in the following item), beyond the matters listed in (a) through (h), the matters listed in Section 3 of Part I of Form 2; and

- (1) 一定の要件に該当する場合において、当該有価証券の募集又は売出しに係る引受人が当該有価証券と同一の種類の有価証券を当該募集又は売出しと同一の条件で売出しを行うこととされているときに、当該有価証券を当該引受人に割り当てる方法
1. if, when certain requirements are satisfied, an underwriter pertaining to the public offering or secondary distribution of the relevant securities is to implement a secondary distribution of the same class of securities as the relevant securities under the same conditions as those of the relevant public offering or secondary distribution, the method of allotting the relevant securities to the relevant underwriter; and
- (2) 新株予約権（譲渡が禁止される旨の制限が付されているものに限る。）を当該新株予約権に係る新株予約権証券の発行者又はその関係会社の役員、会計参与又は使用人に割り当てる方法
2. the method of allotting share options (limited to those on which a restriction to prohibit the transfer has been imposed) to the issuer of share option certificates pertaining to the relevant share options or to officers, accounting advisors or employees of associated companies thereof;
- (3) 提出会社又は関係会社が、これらの会社の役員、会計参与又は使用人（以下（3）において「役員等」という。）から役務の提供を受ける場合において、当該役務の提供の対価として当該役員等に生ずる債権の給付と引換えに当該役員等に交付される自社株等（当該提出会社が発行者である株式又は新株予約権（（2）に規定する新株予約権を除く。）をいう。以下（3）において同じ。）を当該役員等に割り当てる方法又は当該関係会社の役員等に給付されることに伴って当該債権が消滅する自社株等を当該関係会社の役員等に割り当てる方法
3. in cases where the reporting company or associated company receives the provision of service from officers, accounting advisors or employees (referred to as "officers, etc." in 3.) of these companies, a method of allotting to such officers, etc. the company's own shares, etc. (meaning shares or share options issued by the relevant reporting company (excluding share options provided in 2.); hereinafter the same applies in 3.) to be delivered to them in exchange for the satisfaction of claims acquired by them as consideration for the provision of the service, or a method of allotting to officers, etc. of the associated companies the

company's own shares, etc. for which the claims are to be extinguished by delivering them to the officers, etc. of the associated companies;

ワ 当該有価証券の募集又は売出しが当該有価証券をもつて対価とする海外公開買付け（令第十二条第七号に規定する海外公開買付けをいう。次号へにおいて同じ。）のために行われる場合には、イからチまでに掲げる事項のほか、第二号の六様式第二部の第1の4から6までに掲げる事項

(m) when the public offering or secondary distribution of the relevant securities is to be made for the purpose of a foreign tender offer bid (meaning foreign tender offer bid prescribed in Article 12, item (vii) of the Order; the same applies in (f) of the following item) in which the securities are offered as consideration, beyond the matters listed in (a) through (h), the matters listed in 4 through 6 of Section 1 in Part II of Form 2-6.

二 募集によらないで取得される提出会社が発行者である有価証券又は本邦以外の地域において行われる五十名未満の者を相手方とする募集により取得される提出会社が発行者である有価証券で、当該取得に係る発行価額の総額が一億円以上であるものの発行につき取締役会の決議等若しくは株主総会の決議又は行政庁の認可があつた場合（当該取得が主として本邦以外の地域で行われる場合には、当該発行が行われた場合） 次に掲げる事項

(ii) when a resolution, etc. by the board of directors or a resolution made at a shareholders meeting is adopted, or an authorization of an administrative agency is provided for the issuance of securities of which the issuer is a reporting company and which is acquired not through a public offering, or the issuance of securities of which the issuer is a reporting company and which is 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 the relevant acquisition is 100 million yen or more (if the relevant acquisition is implemented mainly in an area outside Japan, cases where the relevant issuance is implemented): the following matters:

イ 前号イからハまで及びヘからヌまでに掲げる事項

(a) the matters listed in (a) through (c) and (f) through (j) of the preceding item;

ロ 前号ニ及びホに掲げる事項に準ずる事項

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

ハ 当該有価証券に令第一条の七に規定する譲渡に関する制限その他の制限が付されている場合には、その内容

(c) when restrictions concerning the transfer prescribed in Article 1-7 of the Order or other restrictions are imposed on the relevant securities, the details thereof;

ニ 株券（準備金の資本組入れ又は剰余金処分による資本組入れにより発行されるものを除く。）、新株予約権証券又は新株予約権付社債券の場合には、イ及びロ

に掲げる事項のほか、次に掲げる事項

(d) when the securities are share certificates (excluding share certificates that are issued by capitalization of reserve funds or capitalization by appropriation of surplus), share option certificates or corporate bond certificates with share options, beyond the matters listed in (a) and (b), the following matters:

(1) 当該株券、新株予約権証券又は新株予約権付社債券を取得しようとする者（以下ニにおいて「取得者」という。）の名称、住所、代表者の氏名、資本金又は出資の額及び事業の内容（個人の場合においては、その氏名及び住所）

1. the name, address, name of the representative person, amount of stated capital or contribution, and contents of the business of the person who intends to acquire the share certificates, share option certificates or corporate bond certificates with share options (hereinafter referred to as the "acquirer" in (d)) (if the person is an individual, the name and address of the person);

(2) 出資関係、取引関係その他これらに準ずる取得者と提出会社との間の関係

2. the investment relationship, business relationship, and other relationships equivalent thereto between the Acquirer and the reporting company; and

(3) 保有期間その他の当該株券、新株予約権証券又は新株予約権付社債券の保有に関する事項についての取得者と提出会社との間の取決めの内容

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, share option certificates or corporate bond certificates with share options;

ホ 当該有価証券の発行が第三者割当により行われる場合には、第二号様式第一部の第3に掲げる事項

(e) when the issuance of the relevant securities is implemented by the method of private offering, the matters listed in Section 3 of Part I of Form 2; and

ヘ 当該有価証券の発行が海外公開買付けのために行われる場合には、第二号の六様式第二部の第1の4から6までに掲げる事項

(f) when the issuance of the relevant securities is implemented for the purpose of a foreign tender offer bid, the matters listed in 4 through 6 of Section 1 in Part II of Form 2-6.

二の二 法第四条第一項第一号（令第二条の十二に規定する場合に限る。）の規定により募集又は売出しの届出を要しないこととなる新株予約権証券の取得勧誘（法第二条第三項に規定する取得勧誘をいう。以下この号において同じ。）又は売付け勧誘等のうち発行価額又は売出価額の総額が一億円以上であるものにつき取締役会の

決議等又は株主総会の決議があつた場合 次に掲げる事項

(ii)-2 when a resolution, etc. by a board of directors or a resolution made at shareholders meeting is adopted for a solicitation for acquisition (meaning a solicitation for acquisition prescribed in Article 2, paragraph (3) of the Act; hereinafter the same applies in this item) of share option certificates or a solicitation for selling, etc. for which the notification of a public offering or a secondary distribution pursuant to the provisions of Article 4, paragraph (1), item (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: the following matters:

イ 銘柄

(a) the issue names of share option certificates;

ロ 第一号ロの(2)に掲げる事項

(b) the matters listed in item (i), (b), 2.;

ハ 当該取得勧誘又は売付け勧誘等の相手方(以下この号において「勧誘の相手方」という。)の人数及びその内訳

(c) the number of counterparties to the solicitation for acquisition or solicitation for selling, etc. (hereinafter referred to as the "counterparty to the solicitation" in this item) and the details thereof;

ニ 勧誘の相手方が提出会社に関係する会社として第二条第二項に規定する会社の取締役、会計参与、執行役、監査役又は使用人である場合には、当該会社と提出会社との間の関係

(d) when 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 relating to a reporting company in Article 2, paragraph (2), the relationship between the relevant company and the reporting company; and

ホ 勧誘の相手方と提出会社との間の取決めの内容

(e) the content of the agreement between the counterparty to the solicitation and the reporting company.

三 提出会社の親会社の異動(当該提出会社の親会社であつた会社が親会社でなくなる事又は親会社でなかつた会社が当該提出会社の親会社になる事をいう。以下この号において同じ。)若しくは提出会社の特定子会社の異動(当該提出会社の特定子会社であつた会社が子会社でなくなる事又は子会社でなかつた会社が当該提出会社の特定子会社になる事をいう。以下この号において同じ。)が当該提出会社若しくは連結子会社の業務執行を決定する機関により決定された場合又は提出会社の親会社の異動若しくは提出会社の特定子会社の異動があつた場合(当該異動が当該提出会社又は連結子会社の業務執行を決定する機関により決定されたことについて臨時報告書を既に提出した場合を除く。) 次に掲げる事項

(iii) if a change to the parent company of a reporting company (meaning that a company which was a parent company of the relevant reporting company

ceases to be a parent company or that a company which was not a parent company has become a parent company of the relevant reporting company; hereinafter the same applies in this item) or a change to a specified subsidiary company of a reporting company (meaning that a company which was a specified subsidiary company of the relevant reporting company ceases to be a subsidiary company or that a company which was not a subsidiary company has become a specified subsidiary company of the relevant reporting company; hereinafter the same applies in this item) has been decided by a decision-making body for execution of business of the relevant reporting company or consolidated subsidiary company, or if there has been a change to the parent company of a reporting company or a change to a specified subsidiary company of a reporting company (excluding the case where an ad hoc report has been already submitted on the decision of the relevant change by a decision-making body for execution of the business of the relevant reporting company or consolidated subsidiary company): the following matters:

イ 当該異動に係る親会社又は特定子会社の名称、住所、代表者の氏名、資本金又は出資の額及び事業の内容

(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 subject to the change;

ロ 当該異動に係る会社が親会社である場合には、当該異動の前後における当該提出会社の親会社の所有に係る当該提出会社の議決権（株主総会において決議をすることができる事項の全部につき議決権を行使することができない株式についての議決権を除き、会社法第八百七十九条第三項の規定により議決権を有するものとみなされる株式についての議決権を含む。以下ロ及び次号ロにおいて同じ。）の数（当該提出会社の親会社の他の子会社が当該提出会社の議決権を所有している場合には、これらの数を含む。）及び当該提出会社の総株主等の議決権に対する割合

(b) when the company subject to the change is the parent company, the number of voting rights (excluding voting rights for shares with no voting rights on all the matters which may be resolved at a shareholders meetings, and including voting rights for shares that are deemed to have voting rights pursuant to the provisions of Article 879, paragraph (3) of the Companies Act; hereinafter the same applies in (b) of this item and (b) of the following item) of the reporting company held by the parent company of the relevant reporting company before, during and after the relevant change (when another subsidiary company of the parent company of the relevant reporting company holds voting rights in the relevant reporting company, the numbers thereof are included), and the ratio of the relevant voting rights to the voting rights held by all the shareholders, etc. of the



relevant reporting company;

ハ 当該異動に係る会社が特定子会社である場合には、当該異動の前後における当該提出会社の所有に係る当該特定子会社の議決権（株式会社にあつては、株主総会において決議をすることができる事項の全部につき議決権を行使することができない株式についての議決権を除き、会社法第八百七十九条第三項の規定により議決権を有するものとみなされる株式についての議決権を含む。）の数（当該提出会社の他の子会社が当該特定子会社の議決権を所有している場合には、これらの数を含む。）及び当該特定子会社の総株主等の議決権に対する割合

(c) when a company subject to the change is a specified subsidiary company, the number of voting rights (when the relevant specified subsidiary company is a stock company, excluding voting rights for shares with no voting rights on all the matters which may be resolved at a shareholders meetings, and including voting rights for shares that are deemed to have voting rights pursuant to the provisions of Article 879, paragraph (3) of the Companies Act) of the relevant specified subsidiary company held by the reporting company before, during, and after the relevant change (when another subsidiary company of the relevant reporting company holds voting rights in the relevant specified subsidiary company, the relevant the numbers thereof are included), and the ratio of the relevant voting rights to the voting rights held by all of the shareholders, etc. of the relevant specified subsidiary company; and

ニ 当該異動の理由及びその年月日

(d) the grounds for and date of the change.

四 提出会社の主要株主（法第六十三条第一項に規定する主要株主をいう。以下この号において同じ。）の異動（当該提出会社の主要株主であつた者が主要株主でなくなる事又は主要株主でなかつた者が当該提出会社の主要株主になることをいう。以下この号において同じ。）が当該提出会社若しくは連結子会社の業務執行を決定する機関により決定された場合又は提出会社の主要株主の異動があつた場合（当該異動が当該提出会社又は連結子会社の業務執行を決定する機関により決定されたことについて臨時報告書を既に提出した場合を除く。） 次に掲げる事項

(iv) if there has been a change to the major shareholders (meaning major shareholders as prescribed in Article 163, paragraph (1) of the Act; hereinafter the same applies in this item) of a reporting company (meaning that a person who was a major shareholder of the relevant reporting company ceases to be a major shareholder or that a person who was not a major shareholder has become a major shareholder of the relevant reporting company; hereinafter the same applies in this item) has been decided by a decision-making body for execution of the business of the relevant reporting company or consolidated subsidiary company, or if there is a change to the major shareholders of a reporting company (excluding the case where an ad hoc report has already been submitted on the decision of the relevant change

by a decision-making body for execution of the business of the relevant reporting company or consolidated subsidiary company): the following matters:

イ 当該異動に係る主要株主の氏名又は名称

(a) the names of the major shareholders subject to the change;

ロ 当該異動の前後における当該主要株主の所有議決権の数及びその総株主等の議決権に対する割合

(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

ハ 当該異動の年月日

(c) the date of the change.

四の二 提出会社に対しその特別支配株主（会社法第一百七十九条第一項に規定する特別支配株主をいう。以下この号において同じ。）から同法第一百七十九条の三第一項の規定による請求（以下この号において「株式等売渡請求」という。）の通知がされた場合又は当該株式等売渡請求を承認するか否かが、当該提出会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(iv)-2 in cases where a notice of demand under Article 179-3, paragraph (1) of the Companies Act (hereinafter referred to as "demand for a share, etc. cash-out" in this item) is given by a special controlling shareholder (meaning a special controlling shareholder provided in Article 179, paragraph (1) of the Companies Act; hereinafter the same applies in this item) to the reporting company, or if a decision-making body for the execution of business of the reporting company has determined whether to approve the demand for a share, etc. cash-out: the following matters:

イ 特別支配株主から当該通知がされた場合には、次に掲げる事項

(a) the following matters in cases where the notice was given by a special controlling shareholder:

(1) 当該通知がされた年月日

1. the date of the notice;

(2) 当該特別支配株主の商号、本店の所在地及び代表者の氏名（個人の場合においては、その氏名及び住所）

2. the trade name, location of the head office and name of representative (in cases of an individual, the name and address) of the special controlling shareholder; and

(3) 当該通知の内容

3. the content of the notice.

ロ 当該株式等売渡請求を承認するか否かの決定がされた場合には、次に掲げる事項

(b) the following matters in cases where the determination on whether to approve the demand for shares, etc. cash-out was made:

(1) 当該通知がされた年月日

1. the date of the notice;

(2) 当該決定がされた年月日

2. the date of the decision;

(3) 当該決定の内容

3. the content of the decision; and

(4) 当該決定の理由及び当該決定に至った過程（売渡株式等（会社法第一百七十九条の二第一項第五号に規定する売渡株式等をいう。）の対価の支払の確実性に関する判断の内容を含む。）

4. the reasons for the decision and the background for reaching the decision (including the details of the determination as to the reliability of payment of the consideration for shares, etc. subject to a cash-out (meaning shares, etc. subject to a cash out provided in Article 179-2, paragraph (1), item (v) of the Companies Act));

四の三 全部取得条項付種類株式（会社法第一百七十一条第一項に規定する全部取得条項付種類株式をいう。以下この号において同じ。）の全部の取得を目的とする株主総会を招集することが、提出会社の業務執行を決定する機関により決定された場合（当該取得により当該提出会社の株主の数が二十五名未満となることが見込まれる場合に限る。）次に掲げる事項

(iv)-3 if a decision-making body for the execution of business of the reporting company determines to convene a shareholders meeting to acquire all shares subject to class-wide call (meaning shares subject to class-wide call provided in Article 171, paragraph (1) of the Companies Act; hereinafter the same applies in this item) (limited to the case where, as a result of the acquisition, the number of shareholders of the reporting company is expected to be less than 25): the following matters:

イ 当該取得の目的

(a) the purpose of the acquisition;

ロ 取得対価（会社法第一百七十一条第一項第一号に規定する取得対価をいう。以下この号において同じ。）の内容

(b) the detail of the consideration for acquisition (meaning consideration for acquisition provided in Article 171, paragraph (1), item (i) of the Companies Act; hereinafter the same applies in this item);

ハ 当該取得対価の内容の算定根拠

(c) the basis of calculation of the details of the consideration for acquisition;

ニ 会社法第二百三十四条の規定により一に満たない端数の処理をすることが見込まれる場合における当該処理の方法、当該処理により株主に交付されることが見込まれる金銭の額及び当該額の算定根拠

(d) in cases where rounding-off of a number less than one is to be made pursuant to the provisions of Article 234 of the Companies Act, the method of such rounding-off, the amount expected to be delivered to shareholders

as a result of the rounding-off, and the basis of calculation of such amount.

ホ 当該取得対価の内容が当該提出会社の株式、社債、新株予約権又は新株予約権付社債以外の有価証券に係るものである場合は、当該有価証券の発行者についての次に掲げる事項

(e) in cases where the details of the consideration for acquisition relate to any securities other than shares, corporate bonds, share options or corporate bond certificates with share options of the reporting company, the following matters relating to the issuer of the securities:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

(3) 大株主（発行済株式の総数に占める各株主の持株数の割合の多い順に五名をいう。以下同じ。）の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（持分会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）

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 applies hereinafter) and the proportion of the number of shares held by the largest shareholders to the total number of issued shares (when the other company is a membership company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such members));

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship, and business relationship with the reporting company; and

へ 当該提出会社が当該全部取得条項付種類株式を取得する日

(f) the date when the reporting company acquires the shares subject to class-wide call.

四の四 株式の併合を目的とする株主総会を招集することが、提出会社の業務執行を決定する機関により決定された場合（当該株式の併合により当該提出会社の株主の数が二十五名未満となることが見込まれる場合に限る。） 次に掲げる事項

(iv)-4 if a decision-making body for the execution of business of the reporting company determines to convene a shareholders meeting to consolidate shares (limited to the case where, as a result of the consolidation of shares, the

number of shareholders of the reporting company is expected to be less than 25): the following matters:

イ 当該株式の併合の目的

(a) the purpose of the consolidation of shares;

ロ 当該株式の併合の割合

(b) the proportion of the consolidation of shares;

ハ 会社法第二百三十四条の規定により一に満たない端数の処理をすることが見込まれる場合における当該処理の方法、当該処理により株主に交付されることが見込まれる金銭の額及び当該額の算定根拠

(c) in cases where rounding-off of a number less than one is to be made pursuant to the provisions of Article 234 of the Companies Act, the method of such rounding-off, the amount expected to be delivered to shareholders as a result of the rounding-off, and the basis of calculation of such amount; and

ニ 当該株式の併合がその効力を生ずる日

(d) the date when the consolidation of shares takes effect.

五 提出会社に係る重要な災害（提出会社の当該災害による被害を受けた資産の帳簿価額が当該提出会社の最近事業年度の末日における純資産額（資産の総額から負債の総額を控除して得た額（控除してなお控除しきれない金額がある場合には、当該控除しきれない金額はないものとする。）をいう。第十七号を除き、以下この条において同じ。）の百分の三以上に相当する額である災害をいう。）が発生し、それがやんだ場合で、当該重要な災害による被害が当該提出会社の事業に著しい影響を及ぼすと認められる場合 次に掲げる事項

(v) if a serious disaster related to a reporting company (meaning a disaster in which the book value of the assets of the reporting company that have been damaged by the relevant disaster is an amount equivalent to 3 percent or more of the amount of net assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets (when there remains any number after the deduction, the relevant remaining number is omitted); hereinafter the same applies 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 when the damage by the relevant serious disaster is found to have material influence on the business of the reporting company: the following matters:

イ 当該重要な災害の発生日

(a) the date on which the serious disaster occurred;

ロ 当該重要な災害が発生した場所

(b) the location where the serious disaster occurred;

ハ 当該重要な災害により被害を受けた資産の種類及び帳簿価額並びにそれに対し支払われた保険金額

(c) the type and book value of the assets that have been damaged by the

serious disaster, and the insurance amount paid for the damages; and  
ニ 当該重要な災害による被害が当該提出会社の事業に及ぼす影響  
(d) the influence of damages by the serious disaster on the business of the reporting company.

六 提出会社に対し訴訟が提起され、当該訴訟の損害賠償請求金額が、当該提出会社の最近事業年度の末日における純資産額の百分の十五以上に相当する額である場合又は提出会社に対する訴訟が解決し、当該訴訟の解決による損害賠償支払金額が、当該提出会社の最近事業年度の末日における純資産額の百分の三以上に相当する額である場合 次に掲げる事項

(vi) if a suit has been filed against a reporting company and the amount of claimed damages in the relevant 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 the relevant reporting company, or when the suit filed against a reporting company is settled and the amount to be paid for the damages by the settlement of the relevant suit 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: the following matters:

イ 当該訴訟の提起があつた年月日

(a) the date on which the suit was filed;

ロ 当該訴訟を提起した者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所）

(b) the name, address, and name of the representative person of the person who filed the suit (when the person is an individual, the name and address of the person);

ハ 当該訴訟の内容及び損害賠償請求金額

(c) the content of the suit and the amount of claimed damages; and

ニ 当該訴訟の解決の場合には、次に掲げる事項

(d) if the suit has been settled, the following matters:

(1) 訴訟の解決があつた年月日

1. the date on which the suit was settled; and

(2) 訴訟の解決の内容及び損害賠償支払金額

2. the content of the settlement of the suit and the amount to be paid for the damages.

六の二 提出会社が株式交換完全親会社（会社法第七百六十七条に規定する株式交換完全親会社をいう。以下この号及び第十四号の二において同じ。）となる株式交換（当該株式交換により株式交換完全子会社（同法第七百六十八条第一項第一号に規定する株式交換完全子会社をいう。以下同じ。）となる会社の最近事業年度の末日における資産の額が当該提出会社の最近事業年度の末日における純資産額の百分の十以上に相当する場合又は当該株式交換完全子会社となる会社の最近事業年度の売上高が当該提出会社の最近事業年度の売上高の百分の三以上に相当する場合に限る。）又は提出会社が株式交換完全子会社となる株式交換が行われることが、当該

提出会社の業務執行を決定する機関により決定された場合 次に掲げる事項 (vi)-2 when the implementation of a share exchange in which a reporting company becomes a wholly owning parent company resulting from a share exchange (meaning the wholly owning parent company resulting from a share exchange as prescribed in Article 767 of the Companies Act; hereinafter the same applies in this item and item (xiv)-2) (limited to cases where the amount of assets of the company which becomes a wholly owned subsidiary company resulting from a share exchange (meaning the wholly owned subsidiary company resulting from a share exchange as prescribed in Article 768, paragraph (1), item (i) of that Act; the same applies hereinafter) by 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 cases where the net sales in the most recent business year of the company which becomes the wholly owned subsidiary company resulting from the a share exchange, is equivalent to three percent or more of the net sales in the most recent business year of the relevant reporting company) or a share exchange in which a reporting company becomes a wholly owned subsidiary company resulting from a share exchange, is decided by an organ which is responsible for making decisions on the execution of the operations of the relevant reporting company: the following matters:

イ 当該株式交換の相手会社についての次に掲げる事項

(a) the following matters concerning the other company in the share exchange:

- (1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income for each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
3. the names of the largest shareholders and the ratio of the number of shares held by the largest shareholders to the total number of issued shares (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such

members)); and

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship, and business relationship with the reporting company.

ロ 当該株式交換の目的

(b) the purpose of the share exchange;

ハ 当該株式交換の方法、株式交換完全子会社となる会社の株式一株に割り当てられる株式交換完全親会社となる会社の株式の数その他の財産の内容（以下この号及び第十四号の二において「株式交換に係る割当ての内容」という。）その他の株式交換契約の内容

(c) the method of the relevant share exchange, the number of shares, and contents of any other property of a company which becomes a wholly owning parent company resulting from a share exchange that are allotted for each individual share of a company which becomes a wholly owned subsidiary company resulting from a share exchange (hereinafter referred to as the "contents of the allotment pertaining to share exchange" in this item and item (xiv)-2); and other contents of the share exchange agreement;

ニ 株式交換に係る割当ての内容の算定根拠（提出会社又は当該株式交換の相手会社以外の者が当該株式交換に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該株式交換に係る割当ての内容を決定したときは、当該株式交換に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）

(d) the grounds for calculation of the contents of the allotment pertaining to share exchange (when a person other than a reporting company or the other company in the share exchange has calculated the contents of the allotment pertaining to share exchange and the reporting company has decided the contents of the allotment pertaining to share exchange based on the calculation, the name of the person who calculated the contents of the allotment pertaining to share exchange is included);

ホ 当該株式交換の後の株式交換完全親会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a wholly owning parent company resulting from a share exchange after the relevant share exchange; and

ヘ 株式交換に係る割当ての内容が当該株式交換完全親会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券に係るものである場合 当該有価証券の発行者についてイに掲げる事項

(f) when the contents of the allotment pertaining to share exchange are related to securities other than shares, corporate bonds, share options,



corporate bond certificates with share options, or the equity of the relevant wholly owning parent company resulting from the share exchange: the matters listed in (a) concerning the issuer of the securities.

六の三 株式移転が行われることが、提出会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(vi)-3 if the implementation of a share transfer has been decided by an organ which is responsible for making decisions on the execution of the operations of a reporting company: the following matters:

イ 当該株式移転において、提出会社の他に株式移転完全子会社となる会社がある場合は、当該他の株式移転完全子会社となる会社についての次に掲げる事項

(a) when there is a company which becomes a wholly owned subsidiary company resulting from a share transfer other than a reporting company in the relevant share transfer, the following matters concerning the company that becomes that other wholly owned subsidiary companies resulting from the share transfer:

(1) 商号、本店の所在地、代表者の氏名、資本金の額、純資産の額、総資産の額及び事業の内容

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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income for each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合

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) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship, and business relationship with the reporting company.

ロ 当該株式移転の目的

(b) the purpose of the share transfer;

ハ 当該株式移転の方法、株式移転完全子会社となる会社の株式一株に割り当てられる株式移転設立完全親会社となる会社の株式の数その他の財産の内容（以下この号及び第十四号の三において「株式移転に係る割当ての内容」という。）その他の株式移転計画の内容

(c) the method of the relevant share transfer, the number of shares and contents of any other property of a company which becomes a wholly owning parent company incorporated in a share transfer that are allotted

for each individual share of a company which becomes a wholly owned subsidiary company resulting from a share transfer, (hereinafter referred to as the "contents of the allotment pertaining to share transfer" in this item and item (xiv)-3); and other contents of the share transfer plan;

ニ 株式移転に係る割当ての内容の算定根拠（提出会社又は当該他の株式移転完全子会社となる会社以外の者が当該株式移転に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該株式移転に係る割当ての内容を決定したときは、当該株式移転に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(d) the grounds for calculation of the contents of the allotment pertaining to share transfer (when a person other than the reporting company or the company which becomes the relevant other wholly owned subsidiary company resulting from the share transfer has calculated the contents of the allotment pertaining to share transfer, and the relevant reporting company has decided the contents of the allotment pertaining to the relevant share transfer based on the relevant calculation, the name of the person who calculated the contents of the allotment pertaining to the relevant share transfer is included); and

ホ 当該株式移転の後の株式移転設立完全親会社となる会社の商号、本店の所在地、代表者の氏名、資本金の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a wholly owning parent company incorporated in a share transfer after the relevant share transfer.

七 提出会社の資産の額が、当該提出会社の最近事業年度の末日における純資産額の百分の十以上減少し、若しくは増加することが見込まれる吸収分割又は提出会社の売上高が、当該提出会社の最近事業年度の売上高の百分の三以上減少し、若しくは増加することが見込まれる吸収分割が行われることが、当該提出会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(vii) when the implementation of an absorption-type company split in which the amount of assets of a reporting company is expected to decrease or increase by ten percent or more of the amount of net assets of the relevant reporting company as of the last day of the most recent business year, or the implementation of an absorption-type company split in which the net sales of a reporting company are expected to decrease or increase by three percent or more of the net sales of the relevant reporting company in the most recent business year has been decided by an organ which is responsible for making decisions on the execution of the operations of the relevant reporting company: the following matters:

イ 当該吸収分割の相手会社についての次に掲げる事項

(a) the following matters on concerning the other company of the absorption-type company split:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）

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 (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such members)); and

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship, and business relationship with the reporting company.

ロ 当該吸収分割の目的

(b) the purpose of the absorption-type company split;

ハ 当該吸収分割の方法、吸収分割会社（会社法第七百五十八条第一号に規定する吸収分割会社をいう。）となる会社に割り当てられる吸収分割承継会社（同法第七百五十七条に規定する吸収分割承継会社をいう。以下この号及び第十五号において同じ。）となる会社の株式の数その他の財産の内容（以下この号及び第十五号において「吸収分割に係る割当ての内容」という。）その他の吸収分割契約の内容

(c) the method of the absorption-type company split; the number of shares and contents of any other property of a company which becomes a succeeding company in an 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 applies in this item and item (xv)), that are allotted to a company which becomes a splitting company in absorption-type company split (meaning a splitting company in absorption-type company split as prescribed in Article 758, item (i) of that Act), (hereinafter referred to as the "contents of the allotment pertaining to absorption-type company split" in this item and item (xv)); and other

contents of the absorption-type company split agreement;

ニ 吸収分割に係る割当ての内容の算定根拠（提出会社又は当該吸収分割の相手会社以外の者が当該吸収分割に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該吸収分割に係る割当ての内容を決定したときは、当該吸収分割に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(d) the grounds for calculation of the contents of the allotment pertaining to absorption-type company split (when a person other than a reporting company or the other company of the absorption-type company split has calculated the contents of the allotment pertaining to absorption-type company split, and the reporting company has decided the contents of the allotment pertaining to absorption-type company split based on the calculation, the name of the person who calculated the contents of the allotment pertaining to absorption-type company split is included);

ホ 当該吸収分割の後の吸収分割承継会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a succeeding company in absorption-type company split after the absorption-type company split; and

ヘ 吸収分割に係る割当ての内容が当該吸収分割承継会社となる会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券に係るものである場合当該有価証券の発行者についてイに掲げる事項

(f) when the contents of the allotment pertaining to absorption-type company split are related to securities other than shares, corporate bonds, share options, corporate bond certificates with share options, or the equity of the succeeding company in absorption-type company split: the matters listed in (a) concerning the issuer of the securities.

七の二 提出会社の資産の額が、当該提出会社の最近事業年度の末日における純資産額の百分の十以上減少することが見込まれる新設分割又は提出会社の売上高が、当該提出会社の最近事業年度の売上高の百分の三以上減少することが見込まれる新設分割が行われることが、当該提出会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(vii)-2 when the implementation of an incorporation-type company split in which the amount of assets of a reporting company is expected to decrease by ten percent or more of the amount of net assets of the relevant reporting company as of the last day of the most recent business year, or when the implementation of an incorporation-type company split in which the net sales of the reporting company are expected to decrease by three percent or more of the net sales of the relevant reporting company in the most recent business year is decided by an organ which is responsible for making

decisions on the execution of the operations of the relevant reporting company: the following matters:

イ 当該新設分割において、提出会社の他に新設分割会社（会社法第七百六十三条第一項第五号に規定する新設分割会社をいう。以下この号及び第十五号の二において同じ。）となる会社がある場合は、当該他の新設分割会社となる会社についての次に掲げる事項

(a) when there is another company that becomes a splitting company in incorporation-type company split (meaning a splitting company in incorporation-type company split as prescribed in Article 763, paragraph (1), item (v) of the Companies Act; hereinafter the same applies in this item and item (xv)-2) beyond a reporting company in the incorporation-type company split, the following matters concerning the relevant other company which becomes a splitting company in incorporation-type company split:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）

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 (when the company is a limited liability company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such members)); and

(4) 提出会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship, and business relationship with the reporting company.

ロ 当該新設分割の目的

(b) the purpose of the incorporation-type company split;

ハ 当該新設分割の方法、新設分割会社となる会社に割り当てられる新設分割設立会社（会社法第七百六十三条第一項に規定する新設分割設立会社をいう。以下この号及び第十五号の二において同じ。）となる会社の株式の数その他の財産の内容（以下この号及び第十五号の二において「新設分割に係る割当ての内容」とい

う。) その他の新設分割計画の内容

(c) the method of the incorporation-type company split, the number of shares and contents of any other property of a company which becomes a company incorporated through incorporation-type company split (meaning a company incorporated through incorporation-type company split as prescribed in Article 763, paragraph (1) of the companies Act; hereinafter the same applies in this item and item (xv)-2), that are allotted to a company which becomes a splitting company in incorporation-type company split (hereinafter referred to as the "contents of the allotment pertaining to incorporation-type company split" in this item and item (xv)-2); and other contents of an incorporation-type company split plan;

ニ 新設分割に係る割当ての内容の算定根拠（提出会社又は当該他の新設分割会社となる会社以外の者が当該新設分割に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該新設分割に係る割当ての内容を決定したときは、当該新設分割に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(d) the grounds for calculation of the contents of the allotment pertaining to incorporation-type company split (when a person other than a reporting company or the other company that becomes a splitting company in incorporation-type company split has calculated the contents of the allotment pertaining to incorporation-type company split and the reporting company has decided the content of the allotment pertaining to incorporation-type company split based on the calculation, the name of the person who calculated the content of the allotment pertaining to incorporation-type company split is included); and

ホ 当該新設分割の後の新設分割設立会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a company incorporated through incorporation-type company split after the incorporation-type company split.

七の三 提出会社の資産の額が、当該提出会社の最近事業年度の末日における純資産額の百分の十以上増加することが見込まれる吸収合併若しくは提出会社の売上高が、当該提出会社の最近事業年度の売上高の百分の三以上増加することが見込まれる吸収合併又は提出会社が消滅することとなる吸収合併が行われることが、当該提出会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(vii)-3 when the implementation of an absorption-type merger in which the amount of assets of a reporting company is expected to increase by ten percent or more of the amount of net assets of the relevant reporting company as of the last day of the most recent business year, the

implementation of an absorption-type merger in which the net sales of a reporting company are expected to increase by three percent or more of the net sales of the relevant reporting company in the most recent business year, or the implementation of an absorption-type merger in which a reporting company is absorbed is decided by an organ which is responsible for making decisions on the execution of the operations of the relevant reporting company: the following matters:

イ 当該吸収合併の相手会社についての次に掲げる事項

(a) the following matters concerning the other company in the Absorption-type Merger:

- (1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容（医療法人及び学校法人等の場合にあつては、名称、主たる事務所の所在地、理事長の氏名、純資産の額、総資産の額及び事業の内容）
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 (when 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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（持分会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称、医療法人及び学校法人等の場合にあつては、理事の氏名）
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 (when the other company is a membership company, the names of its members (when the members that execute the business of the company are specified in the articles of incorporation, such members), and when the other company is a medical care corporation or an incorporated educational institution, etc., the name of the board members); and
- (4) 提出会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personnel relationship, and business relationship with the reporting company.

ロ 当該吸収合併の目的

(b) the purpose of the absorption-type merger;

ハ 当該吸収合併の方法、吸収合併消滅会社（会社法第七百四十九条第一項第一号に規定する吸収合併消滅会社をいう。）となる会社の株式一株又は持分に割り当てられる吸収合併存続会社（同項に規定する吸収合併存続会社をいう。以下この号及び第十五号の三において同じ。）となる会社の株式の数その他の財産の内容（以下この号及び第十五号の三において「吸収合併に係る割当ての内容」という。）その他の吸収合併契約の内容（医療法人の場合にあつては、合併後存続する医療法人の定款又は寄附行為の内容。学校法人等の場合にあつては、合併後存続する学校法人等の寄附行為の内容）

(c) the method of the absorption-type merger, the number of shares and contents of any other property of a company which becomes the company surviving absorption-type merger (meaning the company surviving absorption-type merger as prescribed in Article 749, paragraph (1) of the Companies Act; hereinafter the same applies in this item and item (xv)-3), that are allotted for each individual share or the equity of a company which becomes a company absorbed in absorption-type merger (meaning the company absorbed in absorption-type merger as prescribed in Article 749, paragraph (1), item (i) of that Act), (hereinafter referred to as the "contents of the allotment pertaining to 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 survive after 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 survive after the merger);

ニ 吸収合併に係る割当ての内容の算定根拠（提出会社又は当該吸収合併の相手会社以外の者が当該吸収合併に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該吸収合併に係る割当ての内容を決定したときは、当該吸収合併に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）

(d) the grounds for calculation of the contents of the allotment pertaining to absorption-type merger (when a person other than a reporting company or the other company in the absorption-type merger has calculated the contents of the allotment pertaining to absorption-type merger, and the reporting company has decided the contents of the allotment pertaining to absorption-type merger based on the calculation, the name of the person who calculated the contents of the allotment pertaining to absorption-type merger is included);

ホ 当該吸収合併の後の吸収合併存続会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容（医療法人の場合にあつては、合併後存続する医療法人の名称、主たる事務所の所在地、



理事長の氏名、純資産の額、総資産の額及び事業の内容。学校法人等の場合においても同様とする。)

(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 which becomes a company surviving absorption-type merger after the absorption-type merger (in cases of a medical care corporation, 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 survive after the merger; the same applies in cases of an incorporated educational institution, etc.); and

へ 吸収合併に係る割当ての内容が当該吸収合併存続会社となる会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券に係るものである場合当該有価証券の発行者についてイに掲げる事項

(f) when the contents of the allotment pertaining to absorption-type merger are related to securities other than shares, corporate bonds, share options, corporate bond certificates with share options, or equity of the company surviving in absorption-type merger: the matters listed in (a) concerning the issuer of the securities.

七の四 新設合併が行われることが、提出会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(vii)-4 when the implementation of a consolidation-type merger is decided by an organ which is responsible for making decisions on the execution of the operations of a reporting company: the following matters:

イ 当該新設合併における提出会社以外の新設合併消滅会社（会社法第七百五十三条第一項第一号に規定する新設合併消滅会社をいう。以下この号及び第十五号の四において同じ。）となる会社（合併によつて消滅する医療法人及び学校法人等を含む。以下この号において同じ。）についての次に掲げる事項

(a) the following matters concerning a company that becomes a company consolidated through consolidation-type merger (meaning a company consolidated through consolidation-type merger as prescribed in Article 753, paragraph (1), item (i) of the Companies Act; hereinafter the same applies in this item and item (xv)-4) other than a reporting company in the consolidation-type merger (including a medical care corporation and an incorporated educational institution, etc. that are consolidated by the merger; hereinafter the same applies in this item):

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容（医療法人及び学校法人等の場合にあつては、名称、主たる事務所の所在地、理事長の氏名、純資産の額、総資産の額及び事業の内容）

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 (when 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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（持分会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称、医療法人及び学校法人等の場合にあつては、理事の氏名）
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 (when the company is a membership company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members), and when the other company is a medical care corporation or an incorporated educational institution, etc., the name of the board members); and
- (4) 提出会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personnel relationship, and business relationship with the reporting company.
- ロ 当該新設合併の目的
- (b) the purpose of the consolidation-type merger;
- ハ 当該新設合併の方法、新設合併消滅会社となる会社の株式一株又は持分に割り当てられる新設合併設立会社（会社法第七百五十三条第一項に規定する新設合併設立会社をいう。以下この号及び第十五号の四において同じ。）となる会社の株式の数その他の財産の内容（以下この号及び第十五号の四において「新設合併に係る割当ての内容」という。）その他の新設合併契約の内容（医療法人の場合にあつては、当該新設合併によつて設立される医療法人の定款又は寄附行為の内容。学校法人等の場合にあつては、当該新設合併によつて設立される学校法人等の寄附行為の内容）
- (c) the method of the consolidation-type merger, the number of shares and contents of any other property of a company which becomes a company incorporated through consolidation-type merger (meaning a company incorporated through consolidation-type merger as prescribed in Article 753, paragraph (1) of the Companies Act; hereinafter the same applies in this item and item (xv)-4), that are allotted for each individual share or equity of a company which becomes a company consolidated through consolidation-type merger, (hereinafter referred to as the "contents of the

allotment pertaining to consolidation-type merger" in this item and item (xv)-4); and other contents of the consolidation-type merger agreement (in the case of 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 the case of an incorporated educational institution, etc., the contents of the articles of endowment of the incorporated educational institution, etc. that is to be incorporated by the relevant consolidation-type merger);

ニ 新設合併に係る割当ての内容の算定根拠（提出会社又は当該提出会社以外の新設合併消滅会社となる会社以外の者が当該新設合併に係る割当ての内容の算定を行い、かつ、当該提出会社が当該算定を踏まえて当該新設合併に係る割当ての内容を決定したときは、当該新設合併に係る割当ての内容の算定を行った者の氏名又は名称を含む。）

(d) the grounds for calculation of the contents of the allotment pertaining to consolidation-type merger (when a person other than a reporting company or a company that becomes a company consolidated through consolidation-type merger which is other than the reporting company, has calculated the contents of the allotment pertaining to consolidation-type merger, and the reporting company has decided the contents of the allotment pertaining to consolidation-type merger based on the calculation, the name of the person who calculated the contents of the allotment pertaining to consolidation-type merger is included); and

ホ 当該新設合併の後の新設合併設立会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容（医療法人の場合にあつては、当該新設合併によつて設立される医療法人の名称、主たる事務所の所在地、理事長の氏名、純資産の額、総資産の額及び事業の内容。学校法人等の場合においても同様とする。）

(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 which becomes a company incorporated through consolidation-type merger after the consolidation-type merger (in cases of 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 is incorporated by the consolidation-type merger; the same applies in cases of an incorporated educational Institution, etc.).

八 提出会社の資産の額が、当該提出会社の最近事業年度の末日における純資産額の百分の三十以上減少し、若しくは増加することが見込まれる事業の譲渡若しくは譲受け又は提出会社の売上高が、当該提出会社の最近事業年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる事業の譲渡若しくは譲受けが行われることが、当該提出会社の業務執行を決定する機関により決定された場合

(viii) when the implementation of a transfer or acceptance transfer of business in which the amount of assets of the reporting company is expected to decrease or increase by 30 percent or more of the amount of net assets of the relevant reporting company as of the last day of the most recent business year, or the implementation of a transfer or acceptance of transfer of business in which the net sales of a reporting company are expected to decrease or increase by ten percent or more of the net sales of the relevant reporting company in the most recent business year is decided by an organ which is responsible for making decisions on the execution of the operations of the relevant reporting company: the following matters:

イ 当該事業の譲渡先又は譲受け先の名称、住所、代表者の氏名、資本金又は出資の額及び事業の内容（個人の場合においては、その氏名、住所及び事業の内容）

(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 the relevant business (in cases of an individual, the name, address, and contents of the business thereof);

ロ 当該事業の譲渡又は譲受けの目的

(b) the purpose of the transfer or acceptance of transfer of the business; and

ハ 当該事業の譲渡又は譲受けの契約の内容

(c) the contents of the agreement of transfer or acceptance of transfer of the business.

八の二 提出会社による子会社取得（子会社でなかつた会社の発行する株式又は持分を取得する方法その他の方法（法第二十七条の三第一項に規定する公開買付けによるものを除く。）により、当該会社を子会社とすることをいう。以下この号及び第十六号の二において同じ。）が行われることが、当該提出会社の業務執行を決定する機関により決定された場合であつて、当該子会社取得に係る対価の額（子会社取得の対価として支払つた、又は支払うべき額の合計額をいう。以下この号及び第十六号の二において同じ。）に当該子会社取得の一連の行為として行つた、又は行うことが当該機関により決定された当該提出会社による子会社取得（以下この号において「近接取得」という。）に係る対価の額の合計額を合算した額が当該提出会社の最近事業年度の末日における純資産額の百分の十五以上に相当する額であるとき次に掲げる事項

(viii)-2 if an acquisition of subsidiary company (meaning acquisition of a subsidiary company by way of an acquisition of shares or equity issued by a company which was formerly not a subsidiary company or any other methods (excluding an acquisition by way of tender offer bid prescribed in Article 27-3, paragraph (1) of the Act); hereinafter the same applies in this item and item (xvi)-2) by a reporting company has been decided by a decision-making body for execution of the business of the relevant reporting company, and when the total of the aggregate amounts of the consideration for the acquisition of subsidiary company (meaning the aggregate amount paid or payable as

consideration for the acquisition of subsidiary company; hereinafter the same applies in this item and item (xvi)-2) and the consideration for an acquisition of subsidiary company which was implemented by a reporting company ancillary to the relevant acquisition of subsidiary company or for which the implementation was decided by the decision-making body (hereinafter referred to as "ancillary acquisition" in this item) is the amount equivalent to no less than 15 percent of the amount of net asset of the relevant reporting company as of the last day of the latest business year: the following matters

イ 子会社取得（近接取得を除く。）に係る子会社及び近接取得に係る子会社（以下この号において「取得対象子会社」という。）について、それぞれ次に掲げる事項

(a) the following matters in relation to the subsidiary company pertaining to acquisition of subsidiary company (excluding ancillary acquisition) and the subsidiary company pertaining to ancillary acquisition (hereinafter referred to as "acquired subsidiary companies" in this item):

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income and net income for each business year that closed during the latest three-year period; and

(3) 提出会社との間の資本関係、人的関係及び取引関係

3. the capital relationship, personnel relationship and business relationship with the reporting company.

ロ 取得対象子会社に関する子会社取得の目的

(b) the purpose of an acquisition of subsidiary company in relation to the acquired subsidiary companies; and

ハ 取得対象子会社に関する子会社取得の対価の額

(c) the amount of consideration for the acquisition of subsidiary company in relation to the acquired subsidiary companies.

九 提出会社の代表取締役（優先出資法第二条第一項に規定する協同組織金融機関を代表すべき役員を含み、指名委員会等設置会社である場合は代表執行役、医療法人及び学校法人等である場合は理事長。以下この号において同じ。）の異動（当該提出会社の代表取締役であつた者が代表取締役でなくなる事又は代表取締役でなかつた者が代表取締役になる事をいう。以下この号において同じ。）があつた場合（定時の株主総会（優先出資法第二条第六項に規定する普通出資者総会並びに医療法第四十六条の三の二第二項に規定する定時社員総会及び同法第四十六条の四の六第二項の規定による報告を含む。）終了後有価証券報告書提出時まで異動があり、

その内容が有価証券報告書に記載されている場合を除く。) 次に掲げる事項  
(ix) if there has been a change to the representative director of a reporting company (including an officer who is to represent a cooperative financial institution as prescribed in Article 2, paragraph (1) of the Act on Preferred Equity Investment, and a representative executive officer in the case of a company with nominating committees, etc., and a president in the case of a medical care corporation or an incorporated educational institution, etc.; hereinafter the same applies in this item) (meaning that a person who was the representative director of a reporting company ceases to be the representative director, or that a person who was not a representative director becomes the representative director; hereinafter the same applies in this item) (excluding cases where there has been a change after the end of an annual shareholders meeting (including an ordinary equity investors meeting as prescribed in Article 2, paragraph (6) of the Act on Preferred Equity Investment, an annual general meeting as prescribed in Article 46-3-2, paragraph (2) of the Medical Care Act, and the report pursuant to the provisions of Article 46-4-6, paragraph (2) of the relevant Act) by the time of submission of an annual securities report, and the contents thereof are stated in the annual securities report): the following matters:

イ 当該異動に係る代表取締役の氏名、職名及び生年月日

(a) the name, job title, and date of birth of the representative director subject to the change;

ロ 当該異動の年月日

(b) the date of the change;

ハ 当該異動の日における当該代表取締役の所有株式数

(c) the number of shares held by the representative director as of the day of the change; and

ニ 新たに代表取締役になる者については主要略歴

(d) a brief biographical outline of major points in the career of the person who becomes the new representative director.

九の二 提出会社の株主総会において決議事項が決議された場合（当該提出会社が法第二十四条第一項第一号又は第二号に掲げる有価証券に該当する株券の発行者である場合に限る。） 次に掲げる事項

(ix)-2 if a resolution has been made at the shareholders meeting of a reporting company (limited to cases where the relevant reporting company is an issuer of the share certificate which falls under the category of securities set forth in Article 24, paragraph (1), item (i) or (ii) of the Act): the following matters:

イ 当該有価証券報告書提出した年月日

(a) the date on which the relevant annual securities report was submitted;

ロ 当該提示株主総会が開催された年月日

(b) the date on which the relevant annual shareholders meeting was held;

and

ハ 決議事項が修正され、又は否決された旨及びその内容

(c) a statement that the matter requiring a resolution was revised or was voted down and the content thereof.

九の三 提出会社が有価証券報告書を当該有価証券報告書に係る事業年度の定時株主総会前に提出した場合であつて、当該定時株主総会において、当該有価証券報告書に記載した当該定時株主総会における決議事項が修正され、又は否決されたとき次に掲げる事項

(ix)-3 if a reporting company has submitted an annual securities report prior to an annual shareholders meeting for the business year pertaining to the relevant annual securities report, and if a matter stated in the relevant annual securities report which requires a resolution of the relevant annual shareholders meeting has been amended or disapproved at the relevant annual shareholders meeting: the following matters

イ 当該有価証券報告書を提出した年月日

(a) the date of submission of the relevant annual securities report;

ロ 当該定時株主総会が開催された年月日

(b) the date of convocation of the relevant annual shareholders meeting; and

ハ 決議事項が修正され、又は否決された旨及びその内容

(c) the fact that such matter for resolution was amended or disapproved, and the contents of such amendment or disapproval.

九の四 提出会社において、監査公認会計士等（当該提出会社の財務計算に関する書類（法第九十三條の二第一項に規定する財務計算に関する書類をいう。以下この号において同じ。）について、同項の規定により監査証明を行う公認会計士（公認会計士法（昭和二十三年法律第百三號）第十六條の二第五項に規定する外国公認会計士を含む。以下この号において同じ。）若しくは監査法人（以下この号において「財務書類監査公認会計士等」という。）又は当該提出会社の内部統制報告書（法第二十四條の四の四第一項（法第二十七條において準用する場合を含む。以下この号において同じ。）に規定する内部統制報告書をいう。以下同じ。）について、法第九十三條の二第二項の規定により監査証明を行う公認会計士若しくは監査法人（以下この号において「内部統制監査公認会計士等」という。）をいう。以下この号において同じ。）の異動（財務書類監査公認会計士等であつた者が財務書類監査公認会計士等でなくなる事若しくは財務書類監査公認会計士等でなかつた者が財務書類監査公認会計士等になる事又は内部統制監査公認会計士等であつた者が内部統制監査公認会計士等でなくなる事若しくは内部統制監査公認会計士等でなかつた者が内部統制監査公認会計士等になる事をいい、当該提出会社が法第二十四條の四の四第一項又は第二項（法第二十七條において準用する場合を含む。）の規定により初めて内部統制報告書を提出することとなつた場合において、財務書類監査公認会計士等である者が内部統制監査公認会計士等を兼ねることを除く。以下この号において同じ。）が当該提出会社の業務執行を決定する機関により決定された場合又は監査公認会計士等の異動があつた場合（当該異動が当該提出会社の業務執

行を決定する機関により決定されたことについて臨時報告書を既に提出した場合を除く。) 次に掲げる事項

(ix)-4 in a reporting company, when an organ which is responsible for making decisions on the execution of the operations of the relevant reporting company decides on any changes to the certified public accountant, etc. for audits (with regard to statements on finance and accounting (meaning the statements on finance and accounting prescribed in Article 193-2, paragraph (1) of the Act; hereinafter the same applies in this item) of the relevant reporting company, meaning a certified public accountant (including a foreign certified public accountant as prescribed in Article 16-2, paragraph (5) of the Certified Public Accountants Act (Act No. 103 of 1948); hereinafter the same applies in this item) or an auditing firm (hereinafter collectively referred to as a "certified public accountant, etc. for auditing of financial documents" in this item), that provides audit certification pursuant to the provisions of Article 193-2, paragraph (1) of the Act, or with regard to an internal control report (meaning an internal control report as prescribed in Article 24-4-4, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; hereinafter the same applies in this item); the same applies hereinafter) of the relevant reporting company, meaning a certified public accountant or auditing firm that provides audit certification pursuant to the provisions of Article 193-2, paragraph (2) of the Act (hereinafter collectively referred to as a "certified public accountant, etc. for auditing of internal control reports" in this item); hereinafter the same applies in this item) (meaning that a person who was a certified public accountant, etc. for auditing of financial documents ceases to be the certified public accountant, etc. for auditing of financial documents, or that a person who was not a certified public accountant, etc. for auditing of financial documents becomes a certified public accountant, etc. for auditing of financial documents, or that a person who was a certified public accountant, etc. for auditing of internal control reports ceases to be a certified public accountant, etc. for auditing of internal control reports, or that a person who was not a certified public accountant, etc. for auditing of internal control reports becomes a certified public accountant, etc. for auditing of internal control reports, and when the relevant reporting company has come to submit an internal control report for the first time pursuant to Article 24-4-4, paragraph (1) or (2) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act), excluding the person who is a certified public accountant, etc. for auditing of financial documents who concurrently acts as a certified public accountant, etc. for auditing of internal control reports; hereinafter the same applies in this item); or if there has been a change to the certified public accountant, etc. for audits (excluding cases



where an extraordinary report has been submitted with regard to the fact that the relevant change has been decided by an organ which is responsible for making decisions on the execution of the operations of the relevant reporting company): the following matters:

イ 当該異動に係る監査公認会計士等（以下この号において「異動監査公認会計士等」という。）の氏名又は名称

(a) the name of the certified public accountant, etc. for Audits subject to the change (hereinafter referred to as the "certified public accountant, etc. for audits who is subject to changes" in this item);

ロ 当該異動の年月日

(b) the date of the change; and

ハ 財務書類監査公認会計士等であつた者が財務書類監査公認会計士等でなくなる場合又は内部統制監査公認会計士等であつた者が内部統制監査公認会計士等でなくなる場合には、次に掲げる事項

(c) the following matters when a person who was a certified public accountant, etc. for auditing of financial documents ceases to be a certified public accountant, etc. for auditing of financial documents, or when a person who was a certified public accountant, etc. for auditing of internal control reports ceases to be a certified public accountant, etc. for auditing of internal control reports:

(1) 当該異動に係る財務書類監査公認会計士等が直近において当該財務書類監査公認会計士等となつた年月日又は当該異動に係る内部統制監査公認会計士等が直近において当該内部統制監査公認会計士等となつた年月日

1. the most recent date on which the certified public accountant, etc. for auditing of financial documents who is subject to the change became the relevant certified public accountant, etc. for auditing of financial documents, or the most recent date on which the certified public accountant, etc. for auditing of Internal control Reports who is subject to the change became a certified public accountant, etc. for Auditing of internal control reports;

(2) 当該異動に係る財務書類監査公認会計士等が作成した監査報告書等（財務諸表等の監査証明に関する内閣府令（昭和三十二年大蔵省令第十二号。以下この号において「監査証明府令」という。）第三条第一項の監査報告書、中間監査報告書又は四半期レビュー報告書であつて、当該異動の日前三年以内に当該提出会社が提出した財務計算に関する書類に係るものをいう。）に次に掲げる事項の記載がある場合には、その旨及びその内容

2. when there are statements of the following matters in an audit report, etc. (meaning an audit report, interim audit report, or quarterly review report set forth in Article 3, paragraph (1) of the Cabinet Office Order on Audit Certification of Financial Statements (Ministry of Finance Order No. 12 of 1957; hereinafter referred to as "Order on Audit

Certification" in this item), that are related to the statements on finance and accounting submitted by the reporting company within three years before the date of the change) that were prepared by a certified public accountant, etc. for auditing of financial documents who is subject to the change, a statement to that effect and the contents thereof:

- ( i ) 監査証明府令第四条第六項第二号に規定する除外事項を付した限定付適正意見又は同項第三号に規定する不適正意見
  - i. a qualified opinion with an exceptive item prescribed in Article 4, paragraph (6), item (ii) of the Order on Audit Certification, or an adverse opinion as prescribed in item (iii) of that paragraph;
    - ( i i ) 監査証明府令第四条第十一項第二号に規定する除外事項を付した限定付意見又は同項第三号に規定する中間財務諸表等が有用な情報を表示していない旨の意見
  - ii. a qualified opinion with an exceptive item as prescribed in Article 4, paragraph (11), item (ii) of the Order 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;
    - ( i i i ) 監査証明府令第四条第十六項第二号に規定する除外事項を付した限定付結論又は同項第三号に規定する否定的結論
  - iii. a qualified conclusion with an exceptive item as prescribed in Article 4, paragraph (16), item (ii) of the Order on Audit Certification, or a negative conclusion as prescribed in item (iii) of that paragraph; and
    - ( i v ) 監査証明府令第四条第十八項に規定する意見又は結論の表明をしない旨及びその理由
  - 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, paragraph (18) of the Order on Audit Certification.
- ( 3 ) 当該異動に係る内部統制監査公認会計士等が作成した内部統制監査報告書（財務計算に関する書類その他の情報の適正性を確保するための体制に関する内閣府令（平成十九年内閣府令第六十二号。以下この号及び第二十一条第一項第一号において「内部統制府令」という。）第一条第二項に規定する内部統制監査報告書であつて、当該異動の日前三年以内に当該提出会社が提出した内部統制報告書に係るものをいう。）に次に掲げる事項の記載がある場合には、その旨及びその内容
3. when there are statements of the following matters in an internal control audit report (meaning an internal control audit report as prescribed in Article 1, paragraph (2) of the Cabinet Office Order on the System for Ensuring the Adequacy of Documents on Financial Calculation and of Other Information (Cabinet Office Order No. 62 of 2007; hereinafter referred to as the "Order on Internal Control" in this

item and Article 21, paragraph (1), item (i)), that are related to an internal control audit report submitted by the reporting company within three years before the date of the change) that is prepared by the certified public accountant, etc. for auditing of internal control reports who is subject to the change, a statement to that effect and the contents thereof:

( i ) 内部統制府令第六条第四項第二号に規定する除外事項を付した限定付適正意見又は同項第三号に規定する不適正意見

i. a qualified opinion with an exceptive item as prescribed in Article 6, paragraph (4), item (ii) of the Order on Internal Control, or an adverse opinion as prescribed in item (iii) of that paragraph; and

( i i ) 内部統制府令第六条第六項に規定する意見の表明をしない旨及びその理由

ii. a statement to the effect that an opinion will not be expressed, and the reason therefor as referred to in Article 6, paragraph (6) of the Order on internal control.

( 4 ) 当該異動の決定又は当該異動に至った理由及び経緯

4. the decision of the change or the grounds and the particulars that led to the change;

( 5 ) ( 4 ) の理由及び経緯に対する監査証明府令第四条第一項各号に定める事項又は内部統制府令第六条第一項各号に掲げる事項に係る異動監査公認会計士等の意見

5. an opinion on the grounds and particulars set forth in 4. above by the certified public accountant, etc. for audits who is subject to changes, related to the matters specified in the items of Article 4, paragraph (1) of the Order on Audit Certification or to the matters listed in the items of Article 6, paragraph (1) of the Order on Internal control; and

( 6 ) 異動監査公認会計士等が ( 5 ) の意見を表明しない場合には、その旨及びその理由 ( 当該提出会社が当該異動監査公認会計士等に対し、当該意見の表明を求めるために講じた措置の内容を含む。 )

6. when the certified public accountant, etc. for audits who is subject to changes 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 undertook against the certified public accountant, etc. for audits who is subject to changes in order to request the expression of the opinion).

十 提出会社に係る民事再生法（平成十一年法律第二百二十五号）の規定による再生手続開始の申立て、会社更生法（平成十四年法律第百五十四号）の規定による更生手続開始の申立て、破産法（平成十六年法律第七十五号）の規定による破産手続開始の申立て又はこれらに準ずる事実（以下この号、次号、第十七号及び第十八号において「破産手続開始の申立て等」という。）があつた場合 次に掲げる事項

(x) if a petition for 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 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 commencement of bankruptcy proceedings, etc." in this item, the following item, item (xvii), and item (xviii)) has been filed: the following matters:

イ 当該破産手続開始の申立て等を行つた者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所とし、当該破産手続開始の申立て等を行つた者が当該提出会社である場合を除く。）

(a) the name, address, and name of the representative person of the person who filed the petition for commencement of bankruptcy proceedings, etc. (when the person is an individual, the name and address of the person; excluding the case where the person who filed the petition for commencement of bankruptcy proceedings, etc. is the relevant reporting company);

ロ 当該破産手続開始の申立て等を行つた年月日

(b) the date on which the petition for commencement of bankruptcy proceedings, etc. has been filed;

ハ 当該破産手続開始の申立て等に至つた経緯

(c) the particulars that led to the filing of petition for commencement of bankruptcy proceedings, etc.; and

ニ 当該破産手続開始の申立て等の内容

(d) the contents of the petition for commencement of bankruptcy proceedings, etc.;

十一 提出会社に債務を負つている者及び提出会社から債務の保証を受けている者（以下この号において「債務者等」という。）について手形若しくは小切手の不渡り、破産手続開始の申立て等又はこれらに準ずる事実があり、当該提出会社の最近事業年度の末日における純資産額の百分の三以上に相当する額の当該債務者等に対する売掛金、貸付金、その他の債権につき取立不能又は取立遅延のおそれが生じた場合 次に掲げる事項

(xi) if there has been a dishonor of a negotiable interest or check, the filing of a petition for commencement of bankruptcy proceedings, etc., or any other facts equivalent thereto with regard to a person who has incurred obligations to a reporting company and a person whose obligations are guaranteed by a 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 the relevant 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 the most recent business year, is likely to become impossible or be delayed: the following matters:

イ 当該債務者等の名称、住所、代表者の氏名及び資本金又は出資の額（個人の場合においては、その氏名及び住所）

(a) the name, address, name of the representative person, and amount of stated capital or contributions of the obligor, etc. (when the obligor, etc. is an individual, the name and address);

ロ 当該債務者等に生じた事実及びその事実が生じた年月日

(b) the facts that occurred regarding the obligor, etc. and the date on which the facts occurred;

ハ 当該債務者等に対する債権の種類及び金額並びに保証債務の内容及び金額

(c) the type and amount of claims held against the obligor, etc., and the contents and amount of the guarantee obligations; and

ニ 当該事実が当該提出会社の事業に及ぼす影響

(d) the influence of the facts on the business of the reporting company.

十二 提出会社の財政状態、経営成績及びキャッシュ・フローの状況に著しい影響を与える事象（財務諸表等規則第八条の四に規定する重要な後発事象に相当する事象であつて、当該事象の損益に与える影響額が、当該提出会社の最近事業年度の末日における純資産額の百分の三以上かつ最近五事業年度における当期純利益の平均額の百分の二十以上に相当する額になる事象をいう。）が発生した場合 次に掲げる事項

(xii) if an event (meaning an event that is equivalent to post-balance sheet events as prescribed in Article 8-4 of the regulation on financial statements, etc. and in which the amount of influence on the profits and losses is equivalent to three 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 equivalent to 20 percent or more of the average amount of the net income for the period of the reporting company over the most recent five business years) which may have serious effects on the financial position, operating results and cash flow status of a reporting company has occurred: the following matters:

イ 当該事象の発生年月日

(a) the date on which the event occurred;

ロ 当該事象の内容

(b) the details of the event; and

ハ 当該事象の損益に与える影響額

(c) the amount of influence that the event has on profits and losses.

十三 連結子会社に係る重要な災害（連結子会社の当該災害による被害を受けた資産の帳簿価額が当該提出会社を連結財務諸表提出会社とする連結会社（以下この条において「当該連結会社」という。）に係る最近連結会計年度の末日における連結財務諸表における純資産額（以下この条において「連結純資産額」という。）の百分

の三以上に相当する額である災害をいう。)が発生し、それがやんだ場合で、当該重要な災害による被害が当該連結会社の事業に著しい影響を及ぼすと認められる場合 次に掲げる事項

(xiii) if a serious disaster related to a consolidated subsidiary company (meaning a disaster in which the book value of assets of a consolidated subsidiary company that have been damaged by the relevant 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 related to the consolidated companies which have the reporting company as a company submitting consolidated financial statements (hereinafter referred to as the "relevant consolidated companies" in this Article)) has occurred and then ceased, and when it is found that the damages caused by the relevant serious disaster have a significant effect on the business of the relevant consolidated companies: the following matters:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, and name of the representative person of the consolidated subsidiary company;

ロ 当該重要な災害の発生日

(b) the date on which the serious disaster occurred;

ハ 当該重要な災害が発生した場所

(c) the location where the serious disaster occurred;

ニ 当該重要な災害により被害を受けた資産の種類及び帳簿価額並びにそれに対し支払われた保険金額

(d) the type and book value of the assets that have been damaged by the serious disaster, and the insurance amount paid for them; and

ホ 当該重要な災害による被害が当該連結会社の事業に及ぼす影響

(e) the influence of the damages that the serious disaster has on the business of the relevant consolidated companies.

十四 連結子会社に対し訴訟が提起され、当該訴訟の損害賠償請求金額が、当該連結会社に係る最近連結会計年度の末日における連結純資産額の百分の十五以上に相当する額である場合又は連結子会社に対する訴訟が解決し、当該訴訟の解決による損害賠償支払金額が、当該連結会社に係る最近連結会計年度の末日における連結純資産額の百分の三以上に相当する額である場合 次に掲げる事項

(xiv) if 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 most recent consolidated fiscal year pertaining to the relevant consolidated companies, or when the suit filed against a consolidated subsidiary company is settled and the amount to be paid for the damages by the settlement of the relevant suit is an amount equivalent to three percent or more of the amount

of consolidated net assets as of the last day of the most recent consolidated fiscal year pertaining to the relevant consolidated companies: the following matters:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, and name of the representative person of the consolidated subsidiary company;

ロ 当該訴訟の提起があつた年月日

(b) the date on which the suit was filed;

ハ 当該訴訟を提起した者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所）

(c) the name, address, and name of the representative person of the person who filed the suit (when the person is an individual, the name and address of the person);

ニ 当該訴訟の内容及び損害賠償請求金額

(d) the content of the suit and the amount of claimed damages; and

ホ 当該訴訟の解決の場合には、次に掲げる事項

(e) if the suit has been settled, the following matters:

(1) 訴訟の解決があつた年月日

1. the date on which the suit was settled; and

(2) 訴訟の解決の内容及び損害賠償支払金額

2. the details of the settlement of the suit and the amount to be paid for the damages.

十四の二 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の株式交換又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の株式交換が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(xiv)-2 when the implementation of a share exchange for a consolidated subsidiary company in which the amount of assets of the relevant consolidated companies is expected to decrease or increase by 30 percent or more of the amount of consolidated net assets of the relevant consolidated companies as of the last day of the most recent consolidated fiscal year, or the implementation of a share exchange for a consolidated subsidiary company in which the net sales of the relevant consolidated companies 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 is decided by an organ which is responsible for making decisions on the execution of the operations of a reporting company or the relevant consolidated subsidiary company: the following matters:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

- (a) the trade name, location of the head office, and name of the representative person of the consolidated subsidiary company;
- ロ 当該株式交換の相手会社についての次に掲げる事項
- (b) the following matters concerning the other company in the share exchange:
- (1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
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 (when the other company is a limited liability company, the names of its members (when members that execute the business of the company are specified by the articles of incorporation, such members)); and
- (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personnel relationship, and business relationship with the relevant consolidated subsidiary company.
- ハ 当該株式交換の目的
- (c) the purpose of the share exchange;
- ニ 当該株式交換の方法、株式交換に係る割当ての内容その他の株式交換契約の内容
- (d) the method of the share exchange, the contents of the allotment pertaining to share exchange, and other contents of the share exchange agreement;
- ホ 株式交換に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該株式交換の相手会社以外の者が当該株式交換に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該株式交換の相手会社が当該算定を踏まえて当該株式交換に係る割当ての内容を決定したときは、当該株式交換に係る割当ての内容の算定を行った者の氏名又は名称を含む。）
- (e) the grounds for calculation of the contents of the allotment pertaining to share exchange (when a person other than a reporting company, the consolidated subsidiary company, or the other company in the share



exchange has calculated the contents of the allotment pertaining to share exchange, and the reporting company, the consolidated subsidiary company, or the other company in the share exchange has decided the contents of the allotment pertaining to share exchange based on the calculation, the name of the person who calculated the contents of the allotment pertaining to share exchange is included);

へ 当該株式交換の後の株式交換完全親会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a wholly owning parent company resulting from a share exchange after the share exchange; and

ト 株式交換に係る割当ての内容が当該株式交換完全親会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券（提出会社が発行者である有価証券を除く。）に係るものである場合 当該有価証券の発行者についてロに掲げる事項

(g) when the contents of the allotment pertaining to share exchange are related to securities other than shares, corporate bonds, share options, corporate bond certificates with share options, or equity of the relevant wholly owning parent company resulting from the share exchange (excluding securities of which the issuer is the reporting company): the matters listed in (b) concerning the issuer of the securities.

十四の三 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の株式移転又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の株式移転が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(xiv)-3 when the implementation of a share transfer of a consolidated subsidiary company in which the amount of assets of the relevant consolidated companies is expected to decrease or increase by 30 percent or more of the amount of consolidated net assets of the relevant consolidated companies as of the last day of the most recent consolidated fiscal year, or the implementation of a share transfer of a consolidated subsidiary company in which the net sales of the relevant consolidated companies 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 is decided by an organ which is responsible for making decisions on the execution of the operations of a reporting company or the relevant consolidated subsidiary company: the following matters:

- イ 当該連結子会社の商号、本店の所在地及び代表者の氏名
- (a) the trade name, location of the head office, and name of the representative person of the consolidated subsidiary company;
- ロ 当該株式移転において、当該連結子会社の他に株式移転完全子会社となる会社がある場合は、当該他の株式移転完全子会社となる会社についての次に掲げる事項
- (b) when there is a company that becomes a wholly owned subsidiary company resulting from a share transfer other than the relevant consolidated subsidiary company in the relevant share transfer, the following matters concerning the company that becomes that other wholly owned subsidiary company resulting from the share transfer:
- (1) 商号、本店の所在地、代表者の氏名、資本金の額、純資産の額、総資産の額及び事業の内容
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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合
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) 当該連結子会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personnel relationship, and business relationship with the consolidated subsidiary company.
- ハ 当該株式移転の目的
- (c) the purpose of the share transfer;
- ニ 当該株式移転の方法、株式移転に係る割当ての内容その他の株式移転計画の内容
- (d) the method of the share transfer, contents of the allotment pertaining to share transfer, and other contents of the share transfer agreement;
- ホ 株式移転に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該他の株式移転完全子会社となる会社以外の者が当該株式移転に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該他の株式移転完全子会社となる会社が当該算定を踏まえて当該株式移転に係る割当ての内容を決定したときは、当該株式移転に係る割当ての内容の算定を行った者の氏名又は名称を含む。）
- (e) the grounds for calculation of the contents of the allotment pertaining to

share transfer (when a person other than a reporting company, the relevant consolidated subsidiary company, or a company that becomes the relevant other wholly owned subsidiary company resulting from the share transfer has calculated the contents of the allotment pertaining to share transfer, and the relevant reporting company, the relevant consolidated subsidiary company, or the company that becomes that other wholly owned subsidiary company resulting from the share transfer has decided the contents of the allotment pertaining to the relevant share transfer based on the relevant calculation, the name of the person who calculated the contents of the allotment pertaining to the relevant share transfer is included); and

へ 当該株式移転の後の株式移転設立完全親会社となる会社の商号、本店の所在地、代表者の氏名、資本金の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a wholly owning parent company incorporated in a share transfer after the relevant share transfer.

十五 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の吸収分割又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の吸収分割が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(xv) when the implementation of an absorption-type company split of a consolidated subsidiary company in which the amount of assets of the relevant consolidated companies is expected to decrease or increase by 30 percent or more of the amount of consolidated net assets of the relevant consolidated companies as of the last day of the most recent consolidated fiscal year, or the implementation of an absorption-type company split of a consolidated subsidiary company in which the net sales of the relevant consolidated companies 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 is decided by an organ which is responsible for making decisions on the execution of the operations of a reporting company or the relevant consolidated subsidiary company: the following matters:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of the head office, and name of the representative person of the consolidated subsidiary company;

ロ 当該吸収分割の相手会社についての次に掲げる事項

(b) the following matters concerning the other company in the absorption-

type company split:

- (1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
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 (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members)); and
- (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personnel relationship, and business relationship with the consolidated subsidiary company.

ハ 当該吸収分割の目的

(c) the purpose of the absorption-type company split;

ニ 当該吸収分割の方法、吸収分割に係る割当ての内容その他の吸収分割契約の内容

(d) the method of the absorption-type company split, contents of the allotment pertaining to absorption-type company split, and other contents of the absorption-type company split agreement;

ホ 吸収分割に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該吸収分割の相手会社以外の者が当該吸収分割に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該吸収分割の相手会社が当該算定を踏まえて当該吸収分割に係る割当ての内容を決定したときは、当該吸収分割に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）

(e) the grounds for calculation of the contents of the allotment pertaining to absorption-type company split (when a person other than the reporting company, the consolidated subsidiary company, or the other company in the share exchange has calculated the contents of the allotment pertaining to absorption-type company split, and the reporting company, the consolidated subsidiary company, or the other company in the share exchange has decided the contents of the allotment pertaining to

absorption-type company split based on the calculation, the name of the person who calculated the contents of the allotment pertaining to absorption-type company split is included);

へ 当該吸収分割の後の吸収分割承継会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a succeeding company in absorption-type company split after the absorption-type company split; and

ト 吸収分割に係る割当ての内容が当該吸収分割承継会社となる会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券（提出会社が発行者である有価証券を除く。）に係るものである場合 当該有価証券の発行者についてロに掲げる事項

(g) when the contents of the allotment pertaining to absorption-type company split are related to shares, corporate bonds, share options, corporate bond certificates with share options of the succeeding company in absorption-type company split, or securities other than equity (excluding securities of which the issuer is the reporting company): the matters listed in (b) concerning the issuer of the securities.

十五の二 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の新設分割又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の新設分割が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(xv)-2 when the implementation of an incorporation-type company split of a consolidated subsidiary company in which the amount of assets of the relevant consolidated companies is expected to decrease or increase by 30 percent or more of the amount of consolidated net assets of the relevant consolidated companies as of the last day of the most recent consolidated fiscal year, or the implementation of an incorporation-type company split of a consolidated subsidiary company in which the net sales of the relevant consolidated companies 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 is decided by an organ which is responsible for making decisions on the execution of the operations of a reporting company or the relevant consolidated subsidiary company: the following matters:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of the head office, and name of the representative person of the consolidated subsidiary company;

ロ 当該新設分割において、当該連結子会社の他に新設分割会社となる会社がある場合は、当該他の新設分割会社となる会社についての次に掲げる事項

(b) when there is another company that becomes a splitting company in incorporation-type company split beyond the consolidated subsidiary company in the incorporation-type company split, the following matters concerning the company that becomes the relevant other splitting company in incorporation-type company split:

(1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;

(3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（合同会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）

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 (when the other company is a limited liability company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members)); and

(4) 当該連結子会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship, and business relationship with the consolidated subsidiary company.

ハ 当該新設分割の目的

(c) the purpose of the incorporation-type company split;

ニ 当該新設分割の方法、新設分割に係る割当ての内容その他の新設分割計画の内容

(d) the method of the incorporation-type company split, contents of the allotment pertaining to incorporation-type company split, and other contents of the incorporation-type company split agreement;

ホ 新設分割に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該他の新設分割会社となる会社以外の者が当該新設分割に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該他の新設分割会社となる会社が当該算定を踏まえて当該新設分割に係る割当ての内容を決定したときは、当該新設分割に係る割当ての内容の算定を行つた者の氏名又は名称を含む。）

(e) the grounds for calculation of the contents of the allotment pertaining to

incorporation-type company split (when a person other than the reporting company, the consolidated subsidiary company, or the company that becomes the other splitting company in incorporation-type company split has calculated the contents of the allotment pertaining to incorporation-type company split, and the reporting company, the consolidated subsidiary company, or the company that becomes the other splitting company in the incorporation-type company split has decided the contents of the allotment pertaining to incorporation-type company split based on the calculation, the name of the person who calculated the contents of the allotment pertaining to incorporation-type company split is included); and

へ 当該新設分割の後の新設分割設立会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a company incorporated through incorporation-type company split after the incorporation-type company split.

十五の三 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の吸収合併又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の吸収合併が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(xv)-3 when the implementation of an absorption-type merger of a consolidated subsidiary company in which the amount of assets of the relevant consolidated companies is expected to decrease or increase by 30 percent or more of the amount of consolidated net assets of the relevant consolidated companies as of the last day of the most recent consolidated fiscal year, or the implementation of an absorption-type merger of a consolidated subsidiary company in which the net sales of the relevant consolidated companies 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 is decided by an organ which is responsible for making decisions on the execution of the operations of the reporting company or the relevant consolidated subsidiary company: the following matters:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of head office, and name of the representative person of the consolidated subsidiary company;

ロ 当該吸収合併の相手会社についての次に掲げる事項

(b) the following matters concerning the other company in the absorption-type merger:

- (1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
- (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（持分会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
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 (when the other company is a membership company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members)); and
- (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
4. the capital relationship, personnel relationship, and business relationship with the consolidated subsidiary company.
- ハ 当該吸収合併の目的
- (c) the purpose of the absorption-type merger;
- ニ 当該吸収合併の方法、吸収合併に係る割当ての内容その他の吸収合併契約の内容
- (d) the method of the absorption-type merger, the contents of the allotment pertaining to absorption-type merger, and other contents of the absorption-type merger agreement;
- ホ 吸収合併に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該吸収合併の相手会社以外の者が当該吸収合併に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該吸収合併の相手会社が当該算定を踏まえて当該吸収合併に係る割当ての内容を決定したときは、当該吸収合併に係る割当ての内容の算定を行った者の氏名又は名称を含む。）
- (e) the grounds for calculation of the contents of the allotment pertaining to absorption-type merger (when a person other than the reporting company, the consolidated subsidiary company, or the other company in the absorption-type merger has calculated the contents of the allotment pertaining to absorption-type merger, and the reporting company, the consolidated subsidiary company, or the other company in the absorption-type merger has decided the contents of the allotment pertaining to absorption-type merger based on the calculation, the name of the person



who calculated the contents of the allotment pertaining to absorption-type merger is included);

へ 当該吸収合併の後の吸収合併存続会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a company surviving absorption-type merger after the absorption-type merger; and

ト 吸収合併に係る割当ての内容が当該吸収合併存続会社となる会社の株式、社債、新株予約権、新株予約権付社債又は持分以外の有価証券（提出会社が発行者である有価証券を除く。）に係るものである場合 当該有価証券の発行者についてロに掲げる事項

(g) when the contents of the allotment pertaining to absorption-type merger are related to securities other than shares, corporate bonds, share options, corporate bond certificates with share options, or equity of the company surviving absorption-type merger (excluding securities for which the issuer is the reporting company): the matters listed in (b) concerning the issuer of the securities.

十五の四 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の新設合併又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の新設合併が行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(xv)-4 when the implementation of a consolidation-type merger of a consolidated subsidiary company in which the amount of assets of the relevant consolidated companies is expected to decrease or increase by 30 percent or more of the amount of consolidated net assets of the relevant consolidated companies as of the last day of the most recent consolidated fiscal year, or the implementation of a consolidation-type merger of a consolidated subsidiary company in which the net sales of the relevant consolidated companies 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 is decided by an organ which is responsible for making decisions on the execution of the operations of the reporting company or the relevant consolidated subsidiary company: the following matters:

イ 当該連結子会社の商号、本店の所在地及び代表者の氏名

(a) the trade name, location of the head office, and name of the representative person of the consolidated subsidiary company;

ロ 当該新設合併における当該連結子会社以外の新設合併消滅会社となる会社につ

いての次に掲げる事項

- (b) the following matters concerning the company which becomes a company consolidated through consolidation-type merger, other than the consolidated subsidiary company in the consolidation-type merger:
- (1) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容
  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) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益
  2. the net sales, operating income, ordinary income, and net income in each business year that closed during the latest three-year period;
  - (3) 大株主の氏名又は名称及び発行済株式の総数に占める大株主の持株数の割合（持分会社の場合にあつては、社員（定款で会社の業務を執行する社員を定めた場合には、当該社員）の氏名又は名称）
  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 (when the other company is a membership company, the names of its members (when the members that execute the business of the company are specified by the articles of incorporation, such members)); and
  - (4) 当該連結子会社との間の資本関係、人的関係及び取引関係
  4. the capital relationship, personnel relationship, and business relationship with the consolidated subsidiary company.
- ハ 当該新設合併の目的
- (c) the purpose of the consolidation-type merger;
- ニ 当該新設合併の方法、新設合併に係る割当ての内容その他の新設合併契約の内容
- (d) the method of the consolidation-type merger, contents of the allotment pertaining to consolidation-type merger, and other contents of the consolidation-type merger agreement;
- ホ 新設合併に係る割当ての内容の算定根拠（提出会社、当該連結子会社又は当該連結子会社以外の新設合併消滅会社となる会社以外の者が当該新設合併に係る割当ての内容の算定を行い、かつ、当該提出会社、当該連結子会社又は当該連結子会社以外の新設合併消滅会社となる会社が当該算定を踏まえて当該新設合併に係る割当ての内容を決定したときは、当該新設合併に係る割当ての内容の算定を行った者の氏名又は名称を含む。）
- (e) the grounds for calculation of the contents of the allotment pertaining to consolidation-type merger (when a person other than the reporting company, the consolidated subsidiary company, or a company that becomes

a company consolidated through consolidation-type merger which is other than the consolidated subsidiary company, has calculated the contents of the allotment pertaining to consolidation-type merger, and the reporting company, the consolidated subsidiary company, or the company that becomes a company consolidated through consolidation-type merger which is other than the consolidated subsidiary company, has decided the contents of the allotment pertaining to consolidation-type merger based on the calculation, the name of the person who calculated the contents of the allotment pertaining to consolidation-type merger is included); and

へ 当該新設合併の後の新設合併設立会社となる会社の商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

(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 which becomes a company incorporated through consolidation-type merger after the consolidation-type merger.

十六 当該連結会社の資産の額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三十以上減少し、若しくは増加することが見込まれる連結子会社の事業の譲渡若しくは譲受け又は当該連結会社の売上高が、当該連結会社の最近連結会計年度の売上高の百分の十以上減少し、若しくは増加することが見込まれる連結子会社の事業の譲渡若しくは譲受けが行われることが、提出会社又は当該連結子会社の業務執行を決定する機関により決定された場合 次に掲げる事項

(xvi) when the implementation of a transfer or acceptance of transfer of the business of a consolidated subsidiary company in which the amount of assets of the relevant consolidated companies is expected to decrease or increase by 30 percent or more of the amount of consolidated net assets of the relevant consolidated companies as of the last day of the most recent consolidated fiscal year, or the implementation of a transfer or acceptance of transfer of the business of a consolidated subsidiary company in which the net sales of the relevant consolidated companies 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 is decided by an organ which is responsible for making decisions on the execution of the operations of the reporting company or the relevant consolidated Subsidiary company: the following matters:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, and name of the representative person of the consolidated subsidiary company;

ロ 当該事業の譲渡先又は譲受け先の名称、住所、代表者の氏名、資本金又は出資の額及び事業の内容（個人の場合においては、その氏名、住所及び事業の内容）

(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 the business of the transferee of the business (in cases of an individual, name, address, and contents of the business thereof);

ハ 当該事業の譲渡又は譲受けの目的

(c) the purpose of the transfer or acceptance of transfer of the business; and

ニ 当該事業の譲渡又は譲受けの契約の内容

(d) the contents of the agreement of transfer or acceptance of transfer of the business;

十六の二 連結子会社による子会社取得が行われることが、当該連結子会社の業務執行を決定する機関により決定された場合であつて、当該子会社取得に係る対価の額に当該子会社取得の一連の行為として行つた、又は行うことが提出会社又は連結子会社の業務を執行する機関により決定された提出会社又は連結子会社による子会社取得（以下この号において「近接取得」という。）に係る対価の額の合計額を合算した額が当該連結会社の最近連結会計年度の末日における連結純資産額の百分の十五以上に相当する額であるとき 次に掲げる事項

(xvi)-2 if an acquisition of subsidiary company by a consolidated subsidiary company has been decided by a decision-making body for execution of the business of the relevant consolidated subsidiary company, and when the aggregate amount of the consideration for the acquisition of subsidiary company and the consideration for the acquisition of subsidiary company which was implemented by a reporting company or consolidated subsidiary company ancillary to the relevant acquisition of subsidiary company or implementation of which was decided by the business execution body of the relevant reporting company or consolidated subsidiary company (hereinafter referred to as "ancillary acquisition" in this item) is the amount equivalent to no less than 15 percent of the amount of consolidated net assets of the relevant consolidated subsidiary company as of the last day of the latest consolidated fiscal year: the following matters

イ 子会社取得（近接取得を除く。）に係る子会社及び近接取得に係る子会社（以下この号において「取得対象子会社」という。）について、それぞれ次に掲げる事項

(a) the following matters in relation to the subsidiary company pertaining to acquisition of subsidiary company (excluding ancillary acquisition) and the subsidiary company pertaining to ancillary acquisition (hereinafter referred to as "acquired subsidiary companies" in this item):

(1) 取得対象子会社に関する子会社取得を提出会社が決定した場合にはその旨、連結子会社が決定した場合にはその旨並びに当該連結子会社の名称、住所及び代表者の氏名

1. if the acquisition of subsidiary company in relation to the acquired subsidiary companies was decided by the reporting company, such fact, or, if it was decided by the consolidated subsidiary company, such fact

and the name, address and name of the representative person of the relevant consolidated subsidiary company;

(2) 商号、本店の所在地、代表者の氏名、資本金又は出資の額、純資産の額、総資産の額及び事業の内容

2. 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;

(3) 最近三年間に終了した各事業年度の売上高、営業利益、経常利益及び純利益

3. the net sales, operating income, ordinary income and net income for each business year that closed during the latest three-year period; and

(4) 提出会社及び当該連結子会社との間の資本関係、人的関係及び取引関係

4. the capital relationship, personnel relationship and business relationship between the reporting company and the consolidated subsidiary company.

ロ 取得対象子会社に関する子会社取得の目的

(b) the purpose of an acquisition of subsidiary company in relation to the acquired subsidiary companies; and

ハ 取得対象子会社に関する子会社取得の対価の額

(c) the amount of consideration for the acquisition of subsidiary company in relation to the acquired subsidiary companies.

十七 連結子会社（当該連結子会社に係る最近事業年度の末日における純資産額（資産の総額が負債の総額以上である場合の資産の総額から負債の総額を控除して得た額をいう。）又は債務超過額（負債の総額が資産の総額を超える場合の負債の総額から資産の総額を控除して得た額をいう。）が当該連結会社に係る最近連結会計年度の末日における連結純資産額の百分の三以上に相当する額であるものに限る。）に係る破産手続開始の申立て等があつた場合 次に掲げる事項

(xvii) if a petition for commencement of bankruptcy proceedings, etc.

pertaining to a consolidated subsidiary company (limited to a consolidated subsidiary company of which the amount of net assets (meaning the amount obtained by deducting the total amount of liabilities from the total amount of assets when the total amount of assets is not less than the total amount of liabilities) or the amount of insolvency (meaning the amount obtained by deducting the total amount of assets from the total amount of liabilities when the total amount of liabilities exceeds the total amount of assets) as of the last day of the most recent business year pertaining to the consolidated subsidiary company is an amount equivalent to three percent or more of the amount of consolidated net assets as of the last day of the most recent consolidated fiscal year pertaining to the relevant consolidated companies) has been filed: the following matters:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, and name of the representative person of the consolidated subsidiary company;

ロ 当該破産手続開始の申立て等を行つた者の名称、住所及び代表者の氏名（個人の場合においては、その氏名及び住所とし、当該破産手続開始の申立て等を行つた者が当該連結子会社である場合を除く。）

(b) the name, address, and name of the representative person of the person who filed the petition for commencement of bankruptcy proceedings, etc. (when the person is an individual, the name and address of the person, and excluding the cases where the person who filed the petition for commencement of bankruptcy proceedings, etc. is the consolidated subsidiary company);

ハ 当該破産手続開始の申立て等を行つた年月日

(c) the date on which the petition for commencement of bankruptcy proceedings, etc. was filed;

ニ 当該破産手続開始の申立て等に至つた経緯

(d) the particulars that led to the filing of the petition for commencement of bankruptcy proceedings, etc.; and

ホ 当該破産手続開始の申立て等の内容

(e) the contents of the petition for commencement of bankruptcy proceedings, etc.

十八 連結子会社に債務を負っている者及び連結子会社から債務の保証を受けている者（以下この号において「債務者等」という。）について手形若しくは小切手の不渡り、破産手続開始の申立て等又はこれらに準ずる事実があり、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三以上に相当する額の当該債務者等に対する売掛金、貸付金、その他の債権につき取立不能又は取立遅延のおそれが生じた場合 次に掲げる事項

(xviii) if there has been a dishonor of a negotiable interest or check, the filing of a petition for commencement of bankruptcy proceedings, etc. or any other facts equivalent thereto with regard to a person who has incurred obligations to a consolidated subsidiary company and a person whose obligations are guaranteed by a 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 the relevant obligor, etc. of which the amount is equivalent to three percent or more of the amount of consolidated net assets of the relevant consolidated subsidiary company as of the last day of the most recent consolidated fiscal year of the relevant consolidated companies is likely to become impossible or be delayed: the following matters:

イ 当該連結子会社の名称、住所及び代表者の氏名

(a) the name, address, name of the representative person of the consolidated subsidiary company;

ロ 当該債務者等の名称、住所、代表者の氏名及び資本金又は出資の額（個人の場合においては、その氏名及び住所）

(b) the name, address, name of the representative person, and amount of stated capital or contributions of the obligor, etc. (when the obligor, etc. is an individual, the name and address);

ハ 当該債務者等に生じた事実及びその事実が生じた年月日

(c) the fact that occurred regarding the obligor, etc. and the date on which the fact occurred;

ニ 当該債務者等に対する債権の種類及び金額並びに保証債務の内容及び金額

(d) the type and amount of claims held against the obligor, etc., and the contents and amount of the guarantee obligations; and

ホ 当該事実が当該連結会社の事業に及ぼす影響

(e) the influence that the facts have on the business of the relevant consolidated companies.

十九 当該連結会社の財政状態、経営成績及びキャッシュ・フローの状況に著しい影響を与える事象（連結財務諸表規則第十四条の九に規定する重要な後発事象に相当する事象であつて、当該事象の連結損益に与える影響額が、当該連結会社の最近連結会計年度の末日における連結純資産額の百分の三以上かつ最近五連結会計年度に係る連結財務諸表における親会社株主に帰属する当期純利益の平均額の百分の二十以上に相当する額になる事象をいう。）が発生した場合 次に掲げる事項

(xix) if an event (meaning an event that is equivalent to post-balance sheet events as prescribed in Article 14-2 of the Regulation on Consolidated Financial Statements and of which the amount of influence on the profits and losses is equivalent to three percent or more of the amount of consolidated net assets as of the last day of the most recent consolidated fiscal year of the relevant consolidated companies, or equivalent to 20 percent or more of the average amount of the net income attributable to shareholders of the parent company for the period of the consolidated company in the consolidated financial statements over the five most recent consolidated fiscal years) which may have serious effects on the financial position, operating results and cash flow status of the relevant consolidated companies has occurred: the following matters:

イ 当該事象の発生年月日

(a) the date on which the Event occurred;

ロ 当該事象の内容

(b) the contents of the Event; and

ハ 当該事象の連結損益に与える影響額

(c) the amount of influence that the Event has on the consolidated profits and losses.

3 前二項の規定は、提出会社が発行する株式であつて、その剰余金の配当が特定の子会社（以下この条において「連動子会社」という。）の剰余金の配当又は会社法第四

百五十四条第五項に規定する中間配当に基づき決定される旨が当該提出会社の定款で定められた株式を発行している場合における当該連動子会社に関する臨時報告書の作成及び提出について準用する。この場合において、前項中「提出会社」とあるのは「連動子会社」と読み替えるものとする。

(3) If the company that is to submit an extraordinary report has issued Shares to be issued by a reporting company and for which it is prescribed in the articles of incorporation of the relevant reporting company that the dividend of surplus is determined based on the dividend of surplus or interim dividend prescribed in Article 454, paragraph (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 apply mutatis mutandis to the preparation and submission of an extraordinary report concerning the relevant linked subsidiary company. In this case, the term "reporting company" in the preceding paragraph is deemed to be replaced with "linked subsidiary company."

4 臨時報告書には、次の各号に掲げる臨時報告書の区分に応じ、当該各号に定める書類を添付しなければならない。

(4) The documents specified in the following items must be attached to an extraordinary report according to the category of extraordinary reports listed in the respective items:

一 第二項第一号（前項において準用する場合を含む。）に掲げる場合に提出する臨時報告書 次に掲げる書類

(i) an extraordinary report submitted in the cases listed in paragraph (2), item (i) (including as applied mutatis mutandis pursuant to the preceding paragraph): the following documents

イ 当該有価証券の発行、募集又は売出しにつき行政庁の許可、認可又は承認を必要とする場合における当該許可、認可又は承認があつたことを知るに足る書面

(a) when 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 the relevant permission, authorization or approval has been obtained;

ロ 当該有価証券を発行するための取締役会の決議等又は株主総会の決議に係る当該取締役会の議事録等の写し又は当該株主総会の議事録の写し

(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 resolutions, etc. by the relevant board of directors or the resolutions adopted at the relevant shareholders meeting for the issuance of the securities; and

ハ 当該募集又は売出しに際し目論見書が使用される場合における当該目論見書（提出会社が外国会社である場合を除く。）

(c) when a prospectus is used for the public offering or secondary distribution, the prospectus (excluding the cases where the reporting company is a



foreign company).

二 第二項第二号（前項において準用する場合を含む。）に掲げる場合に提出する臨時報告書 前号イ及びロに掲げる書類（この場合において、同号イ中「、募集又は売出し」とあるのは、「又は取得」と読み替えるものとする。）

(ii) an extraordinary report submitted in the cases listed in paragraph (2), item (ii) (including as applied mutatis mutandis pursuant to the preceding paragraph): the documents listed in (a) and (b) of the preceding item (in this case, the phrase "public offering or secondary distribution" in (a) of that item is deemed to be replaced with "or acquisition").

5 提出会社が外国会社である場合には、前項に掲げるものの外、臨時報告書に次の各号に掲げる書類を添付しなければならない。

(5) When the reporting company is a foreign company, beyond what is listed in the preceding paragraph, the documents listed in the following items must be attached to the extraordinary report:

一 当該臨時報告書に記載された当該外国会社の代表者が当該臨時報告書の提出に関し正当な権限を有する者であることを証する書面

(i) a document proving that the representative person of the foreign company stated in the extraordinary report is a person who has legitimate authority for the submission of the relevant extraordinary report; and

二 当該外国会社が、本邦内に住所を有する者に、当該臨時報告書の提出に関する一切の行為につき当該外国会社を代理する権限を付与したことを証する書面

(ii) a document proving that the foreign company has granted a person who has an address in Japan the authority to represent the relevant foreign company for any acts concerning the submission of the extraordinary report.

6 前二項に掲げる書類が日本語をもつて記載したものでないときは、その日本語による翻訳文を付さなければならない。ただし、報告書提出外国会社が外国会社臨時報告書を提出する場合であつて前二項に掲げる書類が日本語又は英語をもつて記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(6) When documents listed in the preceding two paragraphs have not been written in Japanese, Japanese translations thereof must be attached; provided, however, that when a reporting foreign company submits a foreign company ad hoc report and when the documents listed in the preceding two paragraphs are not written in Japanese or English, Japanese or English translations thereof must be attached.

7 第二項第一号ロ（１）（i v）、（２）（i v）及び（３）（v i）（これらの規定を第三項において準用する場合を含む。）に規定する株式の内容は、次の各号に掲げる場合の区分に応じ、当該各号に定める内容とする。

(7) The features of the shares prescribed in paragraph (2), item (i), (b), 1., iv., 2., iv., and 3., vi. (including as applied mutatis mutandis pursuant to paragraph (3)) are the features specified in the following items according to the category of cases listed in the respective items:

一 提出会社が種類株式発行会社（会社法第二条第十三号に規定する種類株式発行会社をいう。）である場合 次に掲げる事項

(i) when the reporting company is a company with class shares (meaning a company with class shares as prescribed in Article 2, item (xiii) of the Companies Act): the following matters:

イ 会社法第百八条第一項各号に掲げる事項について定款、株主総会の決議又は取締役会の決議等により定めた内容

(a) the features specified by the articles of incorporations, a resolution adopted at a shareholders meeting, or a resolution, etc. by the board of directors, with regard to the matters listed in the items of Article 108, paragraph (1) of the Companies Act;

ロ 単元株式数（株式の種類ごとに異なる単元株式数の定めがある場合には、その旨及びその理由並びに他の種類の株式に係る単元株式数を含む。）

(b) share units (when there are different provisions of share units for each class of shares, a statement to that effect, the reasons, and share units pertaining to the other classes of shares are included);

ハ 会社法第三百二十二条第一項の規定による種類株主総会の決議を要しない旨を定款で定めた場合には、その旨

(c) when it is specified in the articles of incorporation that a resolution of a class meeting pursuant to the provisions of Article 322, paragraph (1) of the Companies Act is not required, a statement to that effect; and

ニ 他の種類の株式であつて、議決権の有無又はその内容に差異があるものについての定めを定款に定めている場合には、その旨及びその理由

(d) when there are provisions in the articles of incorporation for other classes of shares which differ in the existence of voting rights or in the features thereof, a statement to that effect and the reason therefor.

二 前号に掲げる場合以外の場合 会社が、発行する全部の株式の内容として会社法第百七条第一項各号に掲げる事項を定款に定めている場合には、当該事項について定款に定めた内容

(ii) in cases other than the cases listed in the preceding item: when a company provides the matters listed in the items of Article 107, paragraph (1) of the Companies Act as the features of all shares to be issued in its articles of incorporation, the features prescribed for the relevant matters in the articles of incorporation.

8 第二項第一号に規定する行使価額修正条項付新株予約権付社債券等とは、会社法第二条第十八号 に規定する取得請求権付株式に係る株券若しくは法第二条第一項第十七号に掲げる有価証券でこれと同じ性質を有するもの、新株予約権証券又は新株予約権付社債券（以下この項及び次項において「取得請求権付株券等」という。）であつて、当該取得請求権付株券等に表示された権利の行使により引き受けられ、若しくは取得されることとなる株券の数又は当該取得請求権付株券等に表示された権利の行使に際して支払われるべき金銭その他の財産の価額が、当該取得請求権付株券等が発行

された後の一定の日又は一定の期間における当該取得請求権付株券等の発行者の株券の価格（法第六十七条の十九又は第三百十条に規定する最終の価格、当該最終の価格を利用して算出される平均価格その他これらに準ずる価格をいう。）を基準として決定され、又は修正されることがある旨の条件が付されたものをいう。

(8) Corporate bond certificates, etc. with share options subject to exercise value change prescribed in paragraph (2), item (i) means share certificates pertaining to shares with put option prescribed in Article 2, item (xviii) of the Companies Act or securities listed in Article 2, paragraph (1), item (xvii) of the Act that are of the same nature, share option certificates or corporate bond certificates with share options (hereinafter referred to as "share certificates, etc. with put option" in this paragraph and the following paragraph) on which conditions are imposed so that the number of share certificates to be underwritten or acquired by the exercise of rights indicated on the relevant share certificates, etc. with put option or the value of the monies and any other property to be paid on exercise of rights indicated on the relevant share certificates, etc. with put option may be determined or changed on the basis of the price of share certificates of the issuer of the relevant share certificates, etc. with put option on a certain day or during a certain period after the relevant share certificates, etc. with put option are issued (meaning the closing price prescribed in Article 67-19 or Article 130 of the Act, an average price calculated by using such closing prices or any other price equivalent thereto).

9 取得請求権付株券等と密接な関係を有するデリバティブ取引その他の取引の内容を当該取得請求権付株券等の内容と一体のものとなしした場合において、当該取得請求権付株券等が行使価額修正条項付新株予約権付社債券等（前項に規定する行使価額修正条項付新株予約権付社債券等をいう。以下同じ。）と同じ性質を有することとなるときは、当該取得請求権付株券等を行使価額修正条項付新株予約権付社債券等とみなして、この府令の規定を適用する。

(9) When the content of derivatives transactions or other transactions that have a close relationship with share certificates, etc. with put option are deemed to be integrated with the contents of the relevant share certificates, etc. with put option, and when the relevant share certificates, etc. with put option are to have the same nature as corporate bond certificates, etc. with share options subject to exercise value change (meaning corporate bond certificates, etc. with share options subject to exercise value change prescribed in the preceding paragraph; hereinafter the same applies), the relevant share certificates, etc. with put option are deemed to be corporate bond certificates, etc. with share options subject to exercise value change and the provisions of this Cabinet Office Order apply thereto.

10 第二項第三号に規定する特定子会社とは、次の各号に掲げる特定関係のいずれか一以上に該当する子会社をいう。

(10) The specified subsidiary company prescribed in paragraph (2), item (iii)

means a subsidiary company that falls under any one or more of the specific relationships listed in the following items:

一 当該提出会社の最近事業年度に対応する期間において、当該提出会社に対する売上高の総額又は仕入高の総額が当該提出会社の仕入高の総額又は売上高の総額の百分の十以上である場合

(i) when the total amount of net sales to or total amount of purchases from the reporting company are ten percent or more of the total amount of purchase or total amount of net sales of the reporting company during the period corresponding to the most recent business year of the relevant reporting company;

二 当該提出会社の最近事業年度の末日（当該事業年度と異なる事業年度を採用している会社の場合には、当該会社については、当該末日以前に終了した直近の事業年度の末日）において純資産額が当該提出会社の純資産額の百分の三十以上に相当する場合（当該提出会社の負債の総額が資産の総額以上である場合を除く。）

(ii) when the amount of net assets as of the last day of the most recent business year (when a company adopts a different business year from the relevant business year, with regard to the relevant company, as of the last day of their latest business year that ended on or before the aforementioned last day) of the reporting company is equivalent to 30 percent or more of the amount of net assets of the relevant reporting company (excluding the cases where the total amount of liabilities of the relevant reporting company is not less than the total amount of assets); or

三 資本金の額（相互会社にあつては、基金等の総額。）又は出資の額が当該提出会社の資本金の額（相互会社にあつては、基金等の総額。）の百分の十以上に相当する場合

(iii) when the amount of stated capital (in cases of a mutual company, the total amount of funds, etc.) or the amount of contribution is equivalent to ten percent or more of the amount of stated capital of the reporting company (in cases of a mutual company, the total amount of funds, etc.).

1 1 前項の規定は、第三項において読み替えて準用する第二項第三号に規定する特定子会社について準用する。この場合において、「提出会社」とあるのは「連動子会社」と読み替えるものとする。

(11) The provisions of the preceding paragraph apply mutatis mutandis to the specified subsidiary company prescribed in paragraph (2), item (iii) as applied mutatis mutandis pursuant to paragraph (3) following the deemed replacement of terms. In this case, the term "reporting company" is deemed to be replaced with "linked subsidiary company."

第十九条の二 前条第二項各号に掲げる場合のほか、第八条第二項の規定により有価証券届出書を提出した場合で、当該有価証券届出書の提出日後発行株式が当該金融商品取引所に上場される日の前日又は当該金融商品取引業協会に店頭売買有価証券として

登録される日の前日までの間に、次の各号に掲げる場合の区分に応じ、当該各号に定める部分に記載すべき事項が生じたとき又は当該各号に定める部分に記載された内容に変更が生じたときには、その内容を記載した臨時報告書三通を作成し、財務局長等に提出しなければならない。

Article 19-2 Beyond the cases listed in the items of paragraph (2) of the preceding Article, if a securities registration statement has been submitted pursuant to the provisions of Article 8, paragraph (2), when the matters to be stated in the portion specified in the following items have occurred or the contents stated in the portion specified in the following items have changed according to the cases listed in those respective items during the period starting after the submission date of the relevant securities registration statement and continuing until the day preceding the day on which the issued shares are to be listed on the relevant 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 at the relevant financial instruments firms association, the company that is to submit an extraordinary report must prepare three copies of the extraordinary report containing the details thereof and submit them to the director-general of the local finance bureau, etc.

一 第二号の四様式により作成された有価証券届出書を提出した場合 第二号の四様式第四部

(i) if the company has submitted a securities registration statement that was prepared using Form 2-4: Part IV. of Form 2-4; and

二 第二号の七様式により作成された有価証券届出書を提出した場合 第二号の七様式第六部

(ii) if the company has submitted a securities registration statement that was prepared using Form 2-7: Part VI of Form 2-7.

(外国会社臨時報告書の提出)

(Submission of Foreign Company Ad Hoc Report)

第十九条の二の二 法第二十四条の五第十五項に規定する内閣府令で定める場合は、臨時報告書を提出する理由が日本語で記載されている場合その他報告書提出外国会社（法第二十四条第八項に規定する報告書提出外国会社又は報告書提出外国者をいう。次項において同じ。）が臨時報告書に代えて外国会社臨時報告書を提出することを、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 19-2-2 (1) The cases specified by Cabinet Office Order, referred to in Article 24-5, paragraph (15) of the Act, are the cases where the reason for submission of an ad hoc report is written in Japanese, or other cases in which the Commissioner of the Financial Services Agency approves the submission of a foreign company ad hoc report in lieu of an ad hoc report by a reporting foreign company (meaning a reporting foreign company or reporting foreign person prescribed in Article 24, paragraph (8) of the Act; the same applies in

the following paragraph) as a case that would not impair the public interest or protection of investors.

2 法第二十四条の五第十五項の規定により外国会社臨時報告書を提出しようとする報告書提出外国会社は、第十号の様式により、外国会社臨時報告書三通を作成し、関東財務局長に提出しなければならない。

(2) A reporting foreign company which intends to submit a foreign company ad hoc report pursuant to the provisions of Article 24-5, paragraph (15) of the Act must prepare three copies of the foreign company ad hoc report using Form 10-2 and submit them to the Director-General of the Kanto Local Finance Bureau.

(自己株券買付状況報告書の記載内容等)

(Content of the Statements in a Share Buyback Report)

第十九条の三 法第二十四条の六第一項の規定により自己株券買付状況報告書を提出すべき者は、第十七号様式により自己株券買付状況報告書三通を作成し、財務局長等に提出しなければならない。

Article 19-3 A person that is to submit a share buyback report pursuant to the provisions of Article 24-6, paragraph (1) of the Act must prepare three copies of the share buyback report using Form 17 and submit them to the director-general of the local finance bureau, etc.

(親会社等状況報告書等を提出する非居住者の代理人)

(Agent of a Non-Resident Who Submits a Status Report of a Parent Company)

第十九条の四 親会社等（法第二十四条の七第一項に規定する親会社等をいう。以下同じ。）のうち非居住者（以下この条から第十九条の八まで及び第二十二条第三項において「外国親会社等」という。）は、本邦内に住所を有する者であつて、親会社等状況報告書の提出に関する一切の行為につき、当該外国親会社等を代理する権限を有するものを定めなければならない。

Article 19-4 (1) A parent company, etc. (meaning a parent company, etc. as prescribed in Article 24-7, paragraph (1) of the Act; the same applies hereinafter) who is a non-resident (hereinafter referred to as a "foreign parent company, etc." in this Article through Article 19-8 and Article 22, paragraph (3)) must specify a person who has an address in Japan and has the authority to represent the relevant foreign parent company, etc. for any acts concerning the submission of the status report of the relevant parent company, etc.

2 前項の規定は、外国親会社等が法第二十四条の七第五項（同条第六項において準用し、及びこれらの規定を法第二十七条において準用する場合を含む。第十九条の七及び第十九条の八において同じ。）において準用する法第二十四条第八項の規定により、親会社等状況報告書に記載すべき事項を記載した書類であつて英語で記載されたもの（第十九条の七及び第十九条の八において「外国親会社等状況報告書」という。）を提出しようとする場合について準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis to cases

where a foreign parent company, etc. intends to submit a document containing the matters to be stated in the status report of a parent company, etc., that is written in English (such document is referred to as the "status report of foreign parent company, etc." in Article 19-7 and Article 19-8) pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act (including as 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 applies in Article 19-7 and Article 19-8).

(親会社等状況報告書の記載内容等)

(Content of the Statements in the Status Report of Parent Company)

第十九条の五 法第二十四条の七第一項に規定する内閣府令で定めるものは、親会社等が発行者である有価証券が外国金融商品取引所に上場され、当該外国金融商品取引所が設立されている国の法令又は当該外国金融商品取引所の規則に基づき、企業内容等に関する書類が開示されている場合又は店頭売買有価証券と同じ性質を有し、かつ、当該有価証券の売買が主として行われている国における流通状況が金融商品取引所に上場されている有価証券に準ずるもので、その国の法令等に基づき、企業内容等に関する書類が開示されている場合であつて、当該書類について本邦において閲覧することができる状態にある会社とする。

Article 19-5 (1) The company specified by Cabinet Office Order, referred to in Article 24-7, paragraph (1) of the Act, is, when securities of which the 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 the relevant foreign financial instruments exchange is established or based on the rules of the relevant foreign financial instruments exchange, or when the relevant securities are of the same nature as over-the-counter traded securities and their state of distribution in the country where the sale and purchase of the relevant securities is mainly conducted is equivalent to 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 the relevant documents inspected in Japan.

2 法第二十四条の七第一項及び同条第二項（同条第六項及び法第二十七条において準用する場合を含む。）の規定により親会社等状況報告書を提出すべき親会社等は、次の各号に掲げる区分に応じ、当該各号に定める様式により親会社等状況報告書三通を作成し、財務局長等に提出しなければならない。

(2) A parent company, etc. that is to submit a status report of a parent company, etc. pursuant to the provisions of Article 24-7, paragraphs (1) and (2) of the Act (including as applied mutatis mutandis pursuant to paragraph (6) of that

Article and Article 27 of the Act) must prepare three copies of the status report of a parent company, etc. using the form specified in the following items according to the category listed in those respective items and submit them to the director-general of the local finance bureau, etc.:

一 提出すべき会社が内国親会社等（親会社等のうち外国親会社等を除くものをいう。第二十二條第一項において同じ。）である場合 第五号の四様式

(i) when 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 applies in Article 22, paragraph (1)): Form 5-4; and

二 提出すべき会社が外国親会社等である場合 第十号の三様式

(ii) when the company that is to submit the report is a foreign parent company, etc.: Form 10-3.

3 外国親会社等が提出する親会社等状況報告書には、次に掲げる書類を添付しなければならない。この場合において、当該書類が日本語をもつて記載したものでないときは、その日本語による翻訳文を付さなければならない。

(3) The following documents must be attached to the status report of a parent company, etc. which is to be submitted by a foreign parent company, etc. In this case, when the relevant documents have not been written in Japanese, Japanese translations thereof must be attached:

一 当該親会社等状況報告書に記載された当該外国親会社等の代表者が当該親会社等状況報告書の提出に関し正当な権限を有する者であることを証する書面

(i) a document proving that the representative person of the foreign parent company, etc. stated in the status report of a parent company, etc., is a person who has legitimate authority for the submission of the relevant status report of the parent company, etc.; and

二 当該外国親会社等が、本邦内に住所を有する者に、当該親会社等状況報告書の提出に関する一切の行為につき当該外国親会社等を代理する権限を付与したことを証する書面

(ii) a document proving that the foreign parent company, etc. has granted a person who has an address in Japan the authority to represent the relevant foreign parent company, etc. for any acts concerning the submission of the status report of parent company, etc.

(外国親会社等に係る親会社等状況報告書の提出期限の承認の手續等)

(Procedures for Approval of the Due Date for Submission of a Status Report of Parent Company Pertaining to a Foreign Parent Company)

第十九條の六 法第二十四條の七第一項に規定する親会社等状況報告書を提出すべき外国親会社等が令第四条の五ただし書に規定する承認を受けようとする場合には、次に掲げる事項を記載した承認申請書を財務局長等に提出しなければならない。

Article 19-6 (1) When a foreign parent company, etc. that is to submit a status report of a parent company, etc., referred to in Article 24-7, paragraph (1) of



the Act, intends to obtain the approval prescribed in the proviso to Article 4-5 of the Order, the foreign parent company, etc. must submit a written application for approval containing the following matters to the director-general of the local finance bureau, etc.:

一 当該親会社等状況報告書の提出に関して当該承認を受けようとする期間

(i) the period for which the foreign reposting company intends to obtain approval for the submission of the status report of the parent company, etc.;

二 当該親会社等状況報告書に係る事業年度終了の日

(ii) the day on which the business year pertaining to the status report of the parent company, etc. ends;

三 当該親会社等状況報告書の提出に関して当該承認を必要とする理由となる当該外国親会社等の本国の法令又は慣行その他やむを得ない理由に関する事項

(iii) the matters concerning the laws and regulations or practices of the state of the foreign parent company, etc. or any other inevitable grounds, that are grounds for requiring approval for the submission of the status report of the parent company, etc.; and

四 前号に規定する理由が本国の法令又は慣行である場合以外の場合には、第四項の規定による承認を受けた場合及び同号に規定する理由について消滅又は変更があつた場合に直ちにその旨を多数の者が知り得る状態に置くための方法

(iv) in cases other than the cases where the grounds prescribed in the preceding item are 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 been extinguished or changed, the method for immediately informing a large number of persons to that effect.

2 第十九条の四第一項の規定は、外国親会社等が前項の承認申請書を提出する場合について準用する。

(2) The provisions of Article 19-4, paragraph (1) apply mutatis mutandis to cases where a foreign parent company, etc. submits the written application for approval under the preceding paragraph.

3 第一項の承認申請書には、次に掲げる書類を添付しなければならない。

(3) The following documents must be attached to the written application for approval under paragraph (1):

一 定款

(i) the articles of incorporation;

二 当該承認申請書に記載された当該外国親会社等の代表者が当該承認申請書の提出に関し正当な権限を有する者であることを証する書面

(ii) a document proving that the representative person of the foreign parent company, etc. stated in the written application for approval is a person who has legitimate authority for the submission of the relevant written application for approval;

三 当該外国親会社等が、本邦内に住所を有する者に、当該承認申請書の提出に関す

る一切の行為につき当該外国親会社等を代理する権限を付与したことを証する書面  
(iii) a document proving that the foreign parent company, etc. has granted a person who has an address in Japan the authority to represent the relevant foreign parent company, etc. for any acts concerning the submission of the written application for approval;

四 第一項第三号に規定する理由が本国の法令又は慣行である場合には、当該承認申請書に記載された法令又は慣行に関する事項が真実かつ正確であることについての法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(iv) when the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a legal opinion letter by legal experts stating that the matters concerning the laws and regulations or practices stated in the relevant written application for approval are true and accurate as well as the relevant provisions of the relevant laws and regulations listed in the relevant legal opinion letter; and

五 第一項第三号に規定する理由が本国の法令又は慣行である場合以外の場合には、当該理由を証する書面

(v) in cases other than the cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state, a document providing the relevant grounds.

4 財務局長等は、第一項の承認の申請があつた場合において、当該外国親会社等が、その本国の法令又は慣行その他やむを得ない理由により、親会社等状況報告書とその事業年度経過後三月以内（当該事業年度に係る親会社等状況報告書の提出に関して同項の承認を受けている場合には、当該承認を受けた期間内）に提出できないと認めるときは、当該申請のあつた日の属する事業年度（その日が事業年度開始後三月以内（直前事業年度に係る親会社等状況報告書の提出に関して当該承認を受けている場合には、当該承認を受けた期間内）の日である場合には、その直前事業年度）から当該申請に係る同項第三号に規定する事項について消滅又は変更があることとなる日の属する事業年度の直前事業年度までの各事業年度に係る親会社等状況報告書について、承認をするものとする。

(4) If the application for approval set forth in paragraph (1) 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 the status report of the parent company, etc. within three months after the business year ends (when the approval under that paragraph is obtained for the submission of the status report of the parent company, etc. pertaining to 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, the director-general of the local finance bureau, etc. is to approve the status report of the parent company, etc. pertaining to each business year during the period from the business year which includes the date on which the relevant application has been filed (if the date is a day within three months after the commencement of the business year

(when the relevant approval is obtained for the submission of the status report of the parent company, etc. pertaining to the immediately preceding business year, within the period approved), the immediately preceding business year) to the business year immediately preceding the business year which includes the date on which the matters prescribed in item (iii) of that paragraph pertaining to the relevant application are extinguished or changed.

5 前項の規定による承認（第一項第三号に規定する理由が本国の法令又は慣行である場合に限る。）は、前項の外国親会社等が毎事業年度経過後三月以内に次に掲げる事項を記載した書面を財務局長等に提出することを条件として、行われるものとする。ただし、第二号に掲げる事項を記載した書面については、当該書面提出前五年以内に提出されたものと同内容のものである場合には、当該書面は提出しないことができる。

(5) The approval under the preceding paragraph (limited to cases where the grounds prescribed in paragraph (1), item (iii) are the laws and regulations or practices of the state) is to be granted on the condition that the 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 when 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 the relevant document may be omitted:

一 当該事業年度中に当該承認に係る申請の理由について消滅又は変更がなかつた旨

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

二 前号に掲げる事項に関する法律専門家の法律意見書及び当該法律意見書に掲げられた関係法令の関係条文

(ii) a legal opinion letter by legal experts concerning the matters listed in the preceding item and the relevant provisions of the relevant laws and regulations listed in the relevant legal opinion letter.

6 第四項の規定による承認に係る第一項第三号に規定する理由について消滅又は変更があつた場合には、財務局長等は、第四項の規定による承認に係る期間を変更し、又は当該承認を将来に向かつて取り消すことができる。

(6) If the grounds prescribed in paragraph (1), item (iii) pertaining to the approval under paragraph (4) have been extinguished or changed, the director-general of the local finance bureau, etc. may change the period pertaining to the approval under paragraph (4) or may cancel the relevant approval from then on.

7 第三項及び第五項に掲げる書類が日本語によつて記載したものでないときは、その日本語による翻訳文を付さなければならない。

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

(外国親会社等状況報告書の提出要件)

(Requirements for Submission of a Status Report of a Foreign Parent Company)

第十九条の七 法第二十四条の七第五項において準用する法第二十四条第八項に規定する内閣府令で定める場合は、親会社等状況報告書を提出しなければならない外国親会社等が親会社等状況報告書に代えて外国親会社等状況報告書を提出することを、その用語、様式及び作成方法に照らし、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合とする。

Article 19-7 The cases specified by Cabinet Office Order prescribed in Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act are the cases where the Commissioner of the Financial Services Agency approves the submission of a status report of foreign parent company, etc. in lieu of a status report of parent company, etc. by a foreign parent company, etc., which is to submit a status report of parent company, etc. as a case that would not impair the public interest or protection of investors, in light of its terminology, forms, and preparation methods.

(外国親会社等状況報告書の提出等)

(Submission of a Status Report of a Foreign Parent Company)

第十九条の八 法第二十四条の七第五項において準用する法第二十四条第八項の規定により外国親会社等状況報告書を提出しようとする外国親会社等は、外国親会社等状況報告書及びその補足書類（法第二十四条の七第五項において準用する法第二十四条第九項に規定する補足書類をいう。）三通を財務局長等に提出しなければならない。

Article 19-8 (1) A foreign parent company, etc. which intends to submit a status report of a foreign parent company, etc. pursuant to the provisions of Article 24, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act must submit three copies of the status report of the foreign parent company, etc. and the supplementary documents thereto (meaning the supplementary documents prescribed in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act) to the director-general of the local finance bureau, etc.

2 法第二十四条の七第五項において準用する法第二十四条第九項に規定する外国親会社等状況報告書に記載されている事項のうち公益又は投資者保護のため必要かつ適当なものとして内閣府令で定めるものは、第十号の三様式のうち「第2 計算書類等」に記載すべき事項に相当する事項とする。

(2) The matters specified by Cabinet Office Order as necessary and appropriate for the public interest or protection of investors among the matters stated in the status report of a foreign parent company, etc., referred to in Article 24,

paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act, are the matters equivalent to the matters to be stated in "2. Financial Statements, etc." in Form 10-3.

3 法第二十四条の七第五項において準用する法第二十四条第九項に規定するその他内閣府令で定めるものは、次に掲げるものとする。

(3) The other documents specified by Cabinet Office Order, referred to in Article 24, paragraph (9) of the Act as applied mutatis mutandis pursuant to Article 24-7, paragraph (5) of the Act, are as follows:

一 第十号の三様式による親会社等状況報告書に記載すべき事項のうち、外国親会社等状況報告書に記載されていない事項を日本語又は英語によつて記載したもの（前項に定める事項が記載されていない場合は、日本語によつて記載したものに限り。）

(i) a document stating the matters which have not been stated in the status report of the foreign parent company, etc., from among the matters to be stated in the status report of a parent company, etc. prepared using Form 10-3 (when the matters specified in the preceding paragraph are not stated, limited to the documents written in Japanese);

二 第十号の三様式による親会社等状況報告書に記載すべき事項と当該事項に相当する外国親会社等状況報告書の記載事項との対照表

(ii) a comparative table of the matters to be stated in a status report of parent company, etc. prepared using Form 10-3 and the matters stated in a status report of a foreign parent company, etc. which correspond to the relevant matters;

三 当該外国親会社等状況報告書に記載された外国親会社等の代表者が当該外国親会社等状況報告書の提出に関し正当な権限を有する者であることを証する書面

(iii) a document proving that the representative person of the foreign parent company, etc. stated in the status report of foreign parent company, etc. is a person who has legitimate authority for the submission of the relevant status report of the foreign parent company, etc.;

四 当該外国親会社等が、本邦内に住所を有する者に、当該外国親会社等状況報告書の提出に関する一切の行為につき当該外国親会社等を代理する権限を付与したことを証する書面

(iv) a document proving that the foreign parent company, etc. has granted a person who has an address in Japan the authority to represent the relevant foreign parent company, etc. for any acts concerning the submission of the status report of the foreign parent company, etc.; and

五 第十号の四様式により作成した書面

(v) a document that is prepared using Form 10-4.

4 前項第三号及び第四号に掲げる書面が日本語又は英語によつて記載したものでないときは、その日本語又は英語による翻訳文を付さなければならない。

(4) When documents listed in item (iii) and item (iv) of the preceding paragraph

have not been written in Japanese or English, Japanese or English translations thereof must be attached.

(有価証券通知書等の提出先)

(Authority to Which a Written Notice of Securities Should Be Submitted)

第二十条 有価証券通知書、発行登録追補書類、発行登録通知書及び法第二十五条第四項の規定による申請に係る書類（発行登録追補書類及びその添付書類を公衆の縦覧に供しない旨の承認に係るものに限る。）並びにこれらの添付書類を提出する場合において、その提出会社が内国会社であるとき、又は有価証券届出書、発行登録書、発行登録取下届出書、有価証券報告書、確認書、四半期報告書、半期報告書、臨時報告書、自己株券買付状況報告書、第十五条の三第一項の規定による承認申請書、令第四条第一項の規定による承認申請書、法第二十五条第四項の規定による申請に係る書類（発行登録追補書類及びその添付書類を公衆の縦覧に供しない旨の承認に係るもの以外のものに限る。）及び第十六条第五項に規定する書類並びにこれらの添付書類を提出する場合において、その提出会社が内国会社で次の各号のいずれかに該当するものであるときは、当該内国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長等に提出しなければならない。

Article 20 (1) In cases of submitting a written notice of securities, shelf registration supplements, a written notice of shelf registration, and documents pertaining to an application under Article 25, paragraph (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 thereto, when the reporting company is a domestic company, or in cases of submitting 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, paragraph (1), the written application for approval under Article 4, paragraph (1) of the Order, documents pertaining to the application under Article 25, paragraph (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, paragraph (5) and the attached documents thereto, when the reporting company is a domestic company that falls under any of the following items, the relevant documents must 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 the relevant domestic company:

- 一 資本金の額、基金の総額又は出資の総額（会社（指定法人を含む。）の成立前に提出しようとするときは、成立後の資本金の額、基金の総額又は出資の総額）が五十億円未満の会社（指定法人を含む。）

- (i) a company (including a designated corporation) in which the amount of stated capital, total amount of funds, or total amount of contributions (when the company intends to submit the relevant documents before the establishment of the company (including a designated corporation), the amount of stated capital, total amount of funds, or total amount of contributions after its establishment) is less than five billion yen; or  
二 その発行する有価証券で金融商品取引所に上場されているものがない会社（指定法人を含む。）
- (ii) a company (including a designated corporation) that has no securities issued thereby listed on a financial instruments exchange.
- 2 前項に規定する書類を提出する場合において、その提出会社が同項に規定する会社以外の会社であるときは、関東財務局長に提出しなければならない。
- (2) In cases of submitting the documents prescribed in the preceding paragraph, when the reporting company is a company other than the one prescribed in that paragraph, the documents must be submitted to the Director-General of the Kanto Local Finance Bureau.
- 3 親会社等状況報告書、法第二十五条第四項の規定による申請に係る書類（同条第一項第十二号に規定するものに限る。）、第十九条の六第一項に規定する承認申請書及びこれらの添付書類を提出する親会社等は、当該書類を提出子会社（法第二十四条の七第一項に規定する提出子会社をいう。次条第二号、第二十二條第一項第二号及び同条第三項において同じ。）が有価証券報告書を提出する財務局長等と同じ財務局長等に提出しなければならない。
- (3) A parent company, etc. that submits a status report of a parent company, etc., documents pertaining to an application under Article 25, paragraph (4) of the Act (limited to those prescribed in item (xii) of paragraph (1) of that Article), the written application for approval prescribed in Article 19-6, paragraph (1), and the attached documents thereof must submit the relevant 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 subsidiary company submitting annual securities reports (meaning a subsidiary company submitting annual securities reports as prescribed in Article 24-7, paragraph (1) of the Act; the same applies in item (ii) of the following Article, Article 22, paragraph (1), item (ii), and paragraph (3) of that Article) submits an annual securities report.
- 4 前三項の規定により財務局長等に提出した書類に係る訂正又は変更に関する書類は、当該財務局長等に提出しなければならない。ただし、金融庁長官による法第九条第一項若しくは第十条第一項（これらの規定を法第二十四条の二第一項、第二十四条の四の三第一項、第二十四条の四の七第四項、第二十四条の五第五項、第二十四条の六第二項若しくは第二十四条の七第三項において準用し、又はこれらの規定（法第二十四条の六第二項を除く。）を法第二十七条において準用する場合を含む。）の規定による訂正届出書、訂正報告書若しくは訂正確認書又は法第二十三条の九第一項（法第二

十七条において準用する場合を含む。)若しくは第二十三条の十第一項(同条第五項において準用し、又はこれらの規定を法第二十七条において準用する場合を含む。)の規定による訂正発行登録書の提出の命令に応じてこれらの書類を提出する場合は、金融庁長官に提出するものとする。

(4) The documents concerning 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 must be submitted to the relevant director-general of the local finance bureau, etc.; provided, however, that when those documents are submitted in response to an order by the Commissioner of the Financial Services Agency for submission of an amendment, amendment report or amendment confirmation letter pursuant to the provisions of Article 9, paragraph (1) or Article 10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 24-2, paragraph (1), Article 24-4-3, paragraph (1), Article 24-4-7, paragraph (4), Article 24-5, paragraph (5), Article 24-6, paragraph (2) or Article 24-7, paragraph (3) of the Act or those provisions (excluding Article 24-6, paragraph (2) of the Act) are applied mutatis mutandis pursuant to Article 27 of the Act) or an amended shelf registration statement pursuant to the provisions of Article 23-9, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act) or Article 23-10, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article or cases where those provisions are applied mutatis mutandis pursuant to Article 27 of the Act), they are to be submitted to the Commissioner of the Financial Services Agency.

(有価証券届出書等の備置き及び公衆縦覧)

(Keeping and Public Inspection of Securities Registration Statements)

第二十一条 法第二十五条第一項各号(これらの規定を法第二十七条において準用する場合を含む。以下同じ。)に掲げる書類は、次の各号に掲げる書類の区分に応じ、当該各号に定める財務局又は福岡財務支局(以下この条において「財務局等」という。)に備え置き、公衆の縦覧に供するものとする。

Article 21 (1) The documents listed in the items of Article 25, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act; the same applies hereinafter) are to be kept 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 according to the category of documents listed in the respective items:

一 法第二十五条第一項第一号から第十一号までに掲げる書類 関東財務局及び当該書類の提出会社の本店又は主たる事務所の所在地(提出会社が外国会社である場合には、第七条又は内部統制府令第三条の二の規定により当該提出会社を代理する権



限を有する者の住所) を管轄する財務局等

(i) the documents listed in Article 25, paragraph (1), item (i) through (xi) 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 of the relevant documents (when the reporting company is a foreign company, the address of the person who has authority to represent the reporting company pursuant to the provisions of Article 7 of this Order or Article 3-2 of the Order on Internal Control); and

二 法第二十五条第一項第十二号に掲げる書類 関東財務局及び当該書類を提出する親会社等に係る提出子会社の本店又は主たる事務所の所在地（当該提出子会社が外国会社である場合には、第七条第三項第一号又は第二号の規定により当該提出子会社を代理する権限を有する者の住所）を管轄する財務局等

(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 subsidiary company submitting annual securities reports (when the subsidiary company submitting annual securities reports is a foreign company, the address of the person who has authority to represent the subsidiary company submitting annual securities reports pursuant to the provisions of Article 7, paragraph (3), item (i) or (ii)) pertaining to the parent company, etc. that submits the relevant documents.

2 前項の規定にかかわらず、法第二十五条第一項第一号から第三号までに掲げる書類に記載された有価証券の売出しに係る有価証券の所有者が個人である場合には、財務局長等は、当該所有者の住所のうち、市町村（特別区を含むものとし、地方自治法（昭和二十二年法律第六十七号）第二百五十二条の十九第一項の指定都市にあつては、区又は総合区。次条第四項及び第二十三条第二項において同じ。）までの部分以外の部分を公衆の縦覧に供しないものとする。ただし、当該書類の提出者が、当該財務局長等に対し、当該所有者の住所のうち当該部分を公衆の縦覧に供することについて申出を行つたときは、この限りでない。

(2) Notwithstanding the provisions of the preceding paragraph, if the holder of the securities pertaining to second distribution of securities stated in the documents listed in Article 25, paragraph (1), items (i) through (iii) of the Act is an individual, the director-general of the local finance bureau, etc. is not to make available for public inspection the portion of the holder's address information except for the municipality (including a special ward, and, in case of the cities designated under Article 252-19, paragraph (1) of the Local Autonomy Act (Act No. 67 of 1947), a ward or administratively consolidated ward; the same applies in paragraph (4) of the following Article and Article 23, paragraph (2)); provided, however, that this does not apply if the person who submitted the document has made an offer to the director-general of the local finance bureau, etc. to make the portion of the holder's address information

available for public inspection.

第二十二條 内国会社及び内国親会社等で法第二十五条第一項各号に掲げる書類を提出したものは、同条第二項（法第二十七条において準用する場合を含む。）の規定により、次の各号に掲げる当該書類の区分に応じ、当該各号に定める会社の本店又は主たる事務所及び主要な支店（次項に規定する主要な支店をいい、第三項において準用する場合を含む。以下同じ。）においてそれぞれの営業時間又は業務時間中これらの書類の写しを公衆の縦覧に供するものとする。

Article 22 (1) A domestic company or a domestic parent company, etc. that has submitted the documents listed in the items of Article 25, paragraph (1) of the Act is to make copies of these documents available for public inspection pursuant to the provisions of paragraph (2) of that Article (including as applied mutatis mutandis pursuant to Article 27 of the Act) 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 as applied mutatis mutandis pursuant to paragraph (3); the same applies hereinafter) of the company specified in the following items according to the category of the documents listed in those respective items, during its business hours or hours of operation:

一 法第二十五条第一項第一号から第十一号までに掲げる書類 当該内国会社

(i) the documents listed in Article 25, paragraph (1), items (i) through (xi) of the Act: the domestic company; or

二 法第二十五条第一項第十二号に掲げる書類 当該内国親会社等の提出子会社

(ii) the documents listed in Article 25, paragraph (1), item (xii) of the Act: a subsidiary company submitting annual securities reports of the domestic parent company, etc.

2 主要な支店とは、提出会社の最近事業年度の末日においてその所在する都道府県に居住する当該提出会社の株主（優先出資法第二条第四項に規定する普通出資者及び優先出資者並びに保険業法第二条第五項に規定する相互会社の社員を含む。以下この項において同じ。）の総数が当該提出会社の株主の総数の百分の五を超える場合における支店（その名称のいかんにかかわらず、会社法第九百十一条第三項第三号に掲げる支店として同項の規定により登記されているもの及び同法第九百三十条第一項第五号に掲げる支店として同項の規定により登記されているもの並びに優先出資法第二条第三項に掲げる根拠法の規定により登記されている事務所並びに保険業法第六十四条第二項第二号の規定により登記されている事務所をいう。以下この項において同じ。）をいい、主要な支店が同一の都道府県内に二以上ある場合には、そのいずれか一とし、その本店と同一の都道府県に所在する支店を除く。

(2) The principal branch office means a branch office (regardless of the name, meaning a branch office registered pursuant to the provisions of Article 911, paragraph (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,

paragraph (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, paragraph (3) of the Act on Preferred Equity Investment, and an office registered pursuant to the provisions of Article 64, paragraph (2), item (ii) of the Insurance Business Act; hereinafter the same applies in this paragraph) when the total number of shareholders (including ordinary equity investors and preferred equity investors as prescribed in Article 2, paragraph (4) of the Act on Preferred Equity Investment, and members of the mutual company as prescribed in Article 2, paragraph (5) of the Insurance Business Act; hereinafter the same applies in this paragraph) of a reporting company that has taken up residence in the prefecture where the relevant 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 when there are two or more principal branch offices in the same prefecture, one of them is the relevant principal branch office, and a branch office located in the same prefecture as the head office is excluded.

3 前二項の規定は、本邦内に支店又は事務所を有する外国会社及び当該外国会社の本邦内にある主要な支店並びに外国親会社等の本邦内にある提出子会社について準用する。

(3) The provisions of the preceding two paragraphs apply mutatis mutandis to a foreign company that has branch offices or an office in Japan, the principal branch offices of the relevant foreign company that are located in Japan, and a subsidiary company submitting annual securities reports of a foreign parent company, etc. that is located in Japan.

4 第一項の規定にかかわらず、法第二十五条第一項第一号から第三号までに掲げる書類に記載された有価証券の売出しに係る有価証券の所有者が個人である場合には、第一項各号に掲げる書類の提出者は、当該所有者の住所のうち、市町村までの部分以外の部分を公衆の縦覧に供しないものとする。ただし、前条第二項ただし書の規定により、当該部分が公衆の縦覧に供される場合は、この限りでない。

(4) Notwithstanding the provisions of paragraph (1), if the holder of the securities pertaining to second distribution of securities stated in the documents listed in Article 25, paragraph (1), items (i) through (iii) of the Act is an individual, the person who submitted the documents listed in the items of paragraph (1) is not to make available for public inspection the portion of the holder's address information except for the municipality; provided, however, that this does not apply when such portion is made available for public inspection pursuant to the provisions of the proviso to paragraph (2) of the preceding Article.

第二十三条 金融商品取引所及び認可金融商品取引業協会は、法第二十五条第三項（法第二十七条において準用する場合を含む。）の規定により、その業務時間中法第二十

五条第一項各号に掲げる書類の写しを公衆の縦覧に供しなければならない。

Article 23 (1) A financial instruments exchange and an authorized financial instruments firms association must make copies of the documents listed in the items of Article 25, paragraph (1) of the Act available for public inspection during their hours of operation, pursuant to the provisions of Article 25, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 27 of the Act).

2 前項の規定にかかわらず、法第二十五条第一項第一号から第三号までに掲げる書類に記載された有価証券の売出しに係る有価証券の所有者が個人である場合には、金融商品取引所及び認可金融商品取引業協会は、当該所有者の住所のうち、市町村までの部分以外の部分を公衆の縦覧に供しないものとする。ただし、第二十一条第二項ただし書の規定により、当該部分が公衆の縦覧に供される場合は、この限りでない。

(2) Notwithstanding the provisions of the preceding paragraph, if the holder of the securities subject to second distribution of securities stated in the documents listed in Article 25, paragraph (1), items (i) through (iii) of the Act is an individual, the financial instruments exchange and authorized financial instruments firms association are not to make available for public inspection the portion of the holder's address information except for the municipality; provided, however, that this does not apply when such portion is made available for public inspection pursuant to the provisions of the proviso to Article 21, paragraph (2).

(目論見書の交付に係る情報通信の技術を利用する方法)

(Method of Using Information and Communications Technology pertaining to the Delivery of a Prospectus)

第二十三条の二 法第二十七条の三十の九第一項に規定する内閣府令で定める場合は、同項に規定する目論見書（以下この条において単に「目論見書」という。）に記載された事項を提供しようとする者（以下この条において「目論見書提供者」という。）において、第五項で定めるところにより、あらかじめ、目論見書の交付を受けるべき者（以下この条において「目論見書被提供者」という。）に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を示し、電磁的方法又は電話その他の方法により同意を得ている場合とする。

Article 23-2 (1) The cases specified by Cabinet Office Order, referred to in Article 27-30-9, paragraph (1) of the Act, are the cases where a person who intends 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 is 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 "electronic or magnetic means" in this Article) to the person who is to receive a prospectus (hereinafter such person is referred to as a "prospectus recipient" in

this Article) pursuant to paragraph (5) and obtained consent therefrom by electronic or magnetic means or by telephone or any other means.

2 法第二十七条の三十の九第一項に規定する内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by Cabinet Office Order, referred to in Article 27-30-9, paragraph (1) of the Act, are the following means:

一 電子情報処理組織を使用する方法のうちイからニまでに掲げるもの

(i) the means using an electronic data processing system that are listed in (a) through (d):

イ 目論見書提供者等（目論見書提供者又は目論見書提供者との契約によりファイルを自己の管理する電子計算機に備え置き、これを目論見書被提供者若しくは目論見書提供者の用に供する者をいう。以下この条において同じ。）の使用に係る電子計算機と目論見書被提供者等（目論見書被提供者又は目論見書被提供者との契約により目論見書被提供者ファイル（専ら当該目論見書被提供者の用に供せられるファイルをいう。以下この条において同じ。）を自己の管理する電子計算機に備え置く者をいう。以下この条において同じ。）の使用に係る電子計算機とを接続する電気通信回線を通じて目論見書に記載された事項（以下この条において「記載事項」という。）を送信し、目論見書被提供者等の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあつては、目論見書提供者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) the method of transmitting the matters stated in a prospectus (hereinafter referred to as the "stated matters" in this Article) via a telecommunications line that links the computer used by the prospectus provider, etc. (meaning the prospectus provider or a person who keeps a file on the computer which is personally managed by the person under the contract concluded with the prospectus provider and provides it to the prospectus recipient or the prospectus provider; hereinafter the same applies in this Article) and the computer used by a prospectus recipient, etc. (meaning the prospectus recipient or a person who keeps the prospectus recipient file (meaning a file to be used exclusively by the prospectus recipient; hereinafter the same applies in this Article) on a computer which is personally managed by the person under the contract concluded with the prospectus recipient; hereinafter the same applies in this Article), and recording the stated matters in the prospectus recipient file stored on the computer used by the prospectus recipient, etc. (when the prospectus recipient gives consent to receive the provision of the stated matters by electronic or magnetic means or gives notice to the effect that the prospectus recipient will not receive the provision of the stated matters by such means, the method of recording to that effect in a file stored on the computer used by the prospectus provider, etc.);

- ロ 目論見書提供者等の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供し、目論見書被提供者等の使用に係る電子計算機に備えられた当該目論見書被提供者の目論見書被提供者ファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合に於ては、目論見書提供者等の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）
- (b) the method of offering the stated matters which are recorded in the file stored on the computer used by the prospectus provider, etc. to the prospectus provider, etc. for inspection via a telecommunications line, and recording the relevant stated matters in the relevant prospectus recipient's prospectus recipient file stored on the computer used by the prospectus recipient, etc. (when the prospectus recipient gives consent to receive the provision of the stated matters by electronic or magnetic means or gives notice to the effect that the prospectus recipient will not receive the provision of the stated matters by such means, the method of recording to that effect in a file stored on the computer used by the prospectus provider, etc.);
- ハ 目論見書提供者等の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供する方法
- (c) the method of offering the stated matters which have been recorded in the prospectus recipient file stored on the computer used by the prospectus provider, etc. to the prospectus recipient for inspection via a telecommunications line; or
- ニ 閲覧ファイル（目論見書提供者等の使用に係る電子計算機に備えられたファイルであつて、同時に複数の目論見書被提供者の閲覧に供するため当該記載事項を記録させるファイルをいう。以下この条において同じ。）に記録された記載事項を電気通信回線を通じて目論見書被提供者の閲覧に供する方法
- (d) the method of offering the stated matters which are recorded in the inspection file (meaning a file stored on the computer used by the prospectus provider, etc. in which the stated matters are recorded in order to provide them to two or more prospectus recipients for inspection at the same time; hereinafter the same applies in this Article) to the prospectus recipient, etc. for inspection via a telecommunications line.
- 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つて調製するファイルに記載事項を記録したものを交付する方法
- (ii) the method of delivering a file containing the stated matters that has been prepared using media which can securely record certain information by magnetic disks, CD-ROMs or any other means equivalent thereto.
- 3 前項各号に掲げる方法は、次に掲げる基準に適合するものでなければならない。

(3) The methods listed in the items of the preceding paragraph must conform to the following standards:

一 目論見書被提供者が閲覧ファイル又は目論見書被提供者ファイルへの記録を出力することにより書面を作成できるものであること。

(i) that the method is one that enables a prospectus recipient to prepare a document by outputting the records in the inspection file or the prospectus recipient file;

二 前項第一号イ、ハ及びニに掲げる方法（目論見書被提供者の使用に係る電子計算機に備えられた目論見書被提供者ファイルに記載事項を記録する方法を除く。）にあつては、記載事項を目論見書被提供者ファイル又は閲覧ファイルに記録する旨又は記録した旨を目論見書被提供者に対し通知するものであること。ただし、目論見書被提供者が当該記載事項を閲覧していたことを確認したときはこの限りでない。

(ii) that with regard to the methods listed 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 in which 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 does not apply when it is confirmed that the prospectus recipient has inspected the relevant stated matters;

三 前項第一号ニに掲げる方法にあつては、目論見書被提供者が閲覧ファイルを閲覧するために必要な情報を目論見書被提供者ファイルに記録するものであること。

(iii) with regard to the methods listed 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 is recorded in the prospectus recipient file;

四 前項第一号ハ又はニに掲げる方法にあつては、次のいずれかに該当すること。

(iv) with regard to the methods listed in item (i), (c) or (d) of the preceding paragraph, the method is one which falls under any of the following:

イ 当該目論見書の提供があつた時から五年間（当該期間が終了する日までの間に当該記載事項に係る苦情の申出があつたときは、当該期間が終了する日又は当該苦情が解決した日のいずれか遅い日までの間。ロにおいて同じ。）次に掲げる事項を消去し又は改変することができないものであること。ただし、閲覧に供している記載事項を書面により交付する場合、目論見書被提供者の同意（第一項に規定する方法による同意をいう。）を得て前項第一号イ若しくはロ若しくは第二号に掲げる方法により交付する場合又は目論見書被提供者による当該記載事項に係る消去の指図がある場合は、当該記載事項を消去することができる。

(a) the method is one in which the following matters cannot be deleted or altered for a period until five years have elapsed from the time when the prospectus has been provided (if any complaints related to the stated matters have been raised within the time before the expiration date of such

period, during the time until either the expiration date of such period or the day when such complaint is settled, whichever comes later; the same applies in (b)); provided, however, that when the stated matters which are made available for public inspection are to be delivered in writing, when the stated matters are to be delivered by the methods listed in item (i), (a) or (b) or item (ii) of the preceding paragraph with the consent (meaning the consent obtained by the method prescribed in paragraph (1)) of a prospectus recipient, or when there are instructions by the prospectus recipient to delete the relevant stated matters, the relevant stated matters may be deleted:

(1) 前項第一号ハに掲げる方法については、目論見書被提供者ファイルに記録された記載事項

1. with regard to the method listed in item (i), (c) of the preceding paragraph, the stated matters which are recorded in a prospectus recipient file; and

(2) 前項第一号ニに掲げる方法については、閲覧ファイルに記録された記載事項

2. with regard to the method listed in item (i), (d) of the preceding paragraph, the stated matters which are recorded in an inspection file.

ロ 当該目論見書の提供があつた時から五年間、目論見書被提供者から目論見書の交付の請求があつた場合に、前項第一号イ若しくは第二号に掲げる方法又は書面により記載事項を直ちに交付するものであること。

(b) the method is one in which the stated matters are immediately delivered by the methods listed in item (i), (a) or item (ii) of the preceding paragraph or in writing, if requests for delivery of a prospectus have been made by a prospectus recipient within five years from the time when the prospectus was provided.

五 前項第一号ニに掲げる方法であつて、前号イに掲げる基準に該当する場合には、同号イの期間を経過するまでの間において、第三号の規定により目論見書被提供者が閲覧ファイルを検閲するために必要な情報を記録した目論見書被提供者ファイルと当該閲覧ファイルとを電気通信回線を通じて接続可能な状態を維持させること。ただし、閲覧の提供を受けた目論見書被提供者が接続可能な状態を維持させることについて不要である旨通知した場合はこの限りでない。

(v) with regard to the method listed in (d) of item (i) of the preceding paragraph, when such method falls under the criteria set forth in (a) of that item, the method is one in which the prospectus recipient file recording the information necessary for a prospectus recipient to inspect the inspection file pursuant to item (iii) and the inspection file are maintained as connectable via a telecommunications line until the period prescribed in (a) of the preceding paragraph has elapsed; provided, however, that this does not apply if a prospectus recipient, who has been given access to the files, has given



notice that it is not necessary to maintain such connection.

4 第二項第一号の「電子情報処理組織」とは、目論見書提供者等の使用に係る電子計算機と、目論見書被提供者ファイルを備えた目論見書被提供者等又は目論見書提供者等の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The term "electronic data processing system" as used in paragraph (2), (i) means an electronic data processing system that links a computer used by the prospectus provider, etc. and a computer used by the prospectus recipient, etc. or prospectus provider, etc. on which the prospectus recipient file is stored via a telecommunications line.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The type and contents of the method to be indicated pursuant to the provisions of paragraph (1) are the following matters:

一 第二項各号に規定する方法のうち目論見書提供者が使用するもの

(i) the methods prescribed in the items of paragraph (2) which are used by a prospectus provider; and

二 ファイルへの記録の方式

(ii) the method of recording the matters in the file.

6 第一項の規定による同意を得た目論見書提供者は、当該目論見書被提供者から電磁的方法又は電話その他の方法により電磁的方法による提供を受けない旨の申出があつたときは、当該目論見書被提供者に対し、記載事項の提供を電磁的方法によつてしてはならない。ただし、当該目論見書被提供者が再び同項の規定による同意をした場合は、この限りでない。

(6) When the prospectus recipient states, by electronic or magnetic means, to the effect that the relevant prospectus recipient is not to receive provision of the stated matters by electronic or magnetic means, the prospectus provider who had obtained consent under paragraph (1) must not provide the stated matters to the relevant prospectus recipient by electronic or magnetic means; provided, however, that this does not apply if the relevant prospectus recipient has given consent again under that paragraph.

(法第二十三条の十三第二項又は第五項の規定により交付しなければならない書面の交付に係る情報通信の技術を利用する方法)

(Method of Using Information and Communications Technology Pertaining to the Delivery of Documents That Must Be Delivered Pursuant to the Provisions of Article 23-13, Paragraph (2) or (5) of the Act)

第二十三条の三 法第二十七条の三十の九第二項において準用する同条第一項に規定する内閣府令で定める場合は、同条第二項に規定する書面に記載すべき事項（以下この条において「記載事項」という。）を提供しようとする者（以下この条において「文書交付者」という。）において、第五項で定めるところにより、あらかじめ、書面の交付を受けるべき者（以下この条において「文書被交付者」という。）に対し、次項各号に掲げる方法（以下この条において「電磁的方法」という。）の種類及び内容を

示し、電磁的方法又は電話その他の方法により同意を得ている場合とする。

Article 23-3 (1) The cases specified by Cabinet Office Order, as referred to in Article 27-30-9, paragraph (1), which is applied mutatis mutandis pursuant to paragraph (2) of that Article, are the cases where a person who intends to provide the matters to be stated (hereinafter referred to as the "matters to be stated" in this Article) in the document prescribed in 27-30-9, paragraph (2) of the Act (hereinafter such person is 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 "electronic or magnetic means" in this Article) to a person who is to receive documents (hereinafter such person is referred to as the "document recipient" in this Article) pursuant to paragraph (5), and obtained approval therefrom by electronic or magnetic means or by telephone or any other means.

2 法第二十七条の三十の九第二項において準用する同条第一項に規定する内閣府令で定める方法は、次に掲げる方法とする。

(2) The means specified by Cabinet Office Order, referred to in Article 27-30-9, paragraph (1) of the Act, which is applied mutatis mutandis pursuant to paragraph (2) of that Article, are the following means:

一 電子情報処理組織を使用する方法のうちイ又はロに掲げるもの

(i) the methods of using an electronic data processing system that are listed in (a) or (b):

イ 文書交付者の使用に係る電子計算機と文書被交付者の使用に係る電子計算機とを接続する電気通信回線を通じて記載事項を送信し、文書被交付者の使用に係る電子計算機に備えられたファイルに記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあつては、文書交付者の使用に係る電子計算機に備えられたファイルにその旨を記録する方法）

(a) the method of transmitting the matters to be stated via a telecommunications line that links the computer used by the document deliverer and the computer used by the document recipient, and recording the matters to be stated in a file stored on the computer used by the document recipient (when the document recipient gives consent to receive the provision of the matters to be stated by electronic or magnetic means or gives notice to the effect that the document recipient will not receive the provision of the matters to be stated by such means, the method of recording to that effect in a file stored on the computer used by the document deliverer); or

ロ 文書交付者の使用に係る電子計算機に備えられたファイルに記録された記載事項を電気通信回線を通じて文書被交付者の閲覧に供し、当該文書被交付者の使用に係る電子計算機に備えられたファイルに当該記載事項を記録する方法（電磁的方法による提供を受ける旨の同意又は受けない旨の申出をする場合にあつては、文書交付者の使用に係る電子計算機に備えられたファイルにその旨を記録する方

法)

(b) the method of offering the matters to be stated that have been recorded in a file stored on the computer used by the document deliverer to the document recipient for inspection via a telecommunications line, and recording the relevant matters to be stated in a file stored on the computer used by the relevant document recipient (when the document recipient gives consent to receive the provision of the matters to be stated by electronic or magnetic means or gives notice to the effect that the document recipient will not receive the provision of the matters to be stated by electronic or magnetic means, the method of recording to that effect in a file stored on the computer used by the document deliverer).

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

(ii) the method of delivering a file containing the matters to be stated that is prepared by using media which can securely record certain information by magnetic disks, CD-ROMs or any other means equivalent thereto.

3 前項各号に掲げる方法は、文書被交付者がファイルへの記録を出力することにより書面を作成することができるものでなければならない。

(3) The methods listed in the items of the preceding paragraph must be those that enable a document recipient to prepare a document by outputting the records in the file.

4 第二項第一号の「電子情報処理組織」とは、文書交付者の使用に係る電子計算機と、文書被交付者の使用に係る電子計算機とを電気通信回線で接続した電子情報処理組織をいう。

(4) The term "electronic data processing system" as used in paragraph (2), item (i) means an electronic data processing system that connects a computer used by a document deliverer and a computer used by a document recipient via a telecommunications line.

5 第一項の規定により示すべき方法の種類及び内容は、次に掲げる事項とする。

(5) The type and contents of the method to be indicated pursuant to the provisions of paragraph (1) are the following matters:

一 第二項各号に掲げる方法のうち文書交付者が使用するもの

(i) the methods listed in the items of paragraph (2) that are used by a document deliverer; and

二 ファイルへの記録の方式

(ii) the method of recording the matters in the file.

6 第一項の規定による同意を得た文書交付者は、当該文書被交付者から電磁的方法又は電話その他の方法により電磁的方法による提供を受けない旨の申出があつたときは、当該文書被交付者に対し、記載事項の提供を電磁的方法によつてしてはならない。ただし、当該文書被交付者が再び同項の規定による同意をした場合は、この限りでない。

(6) When the document recipient states, by electronic or magnetic means or by telephone or any other means, to the effect that the relevant document recipient is not to receive provision of the matters to be stated by electronic or magnetic means, the document deliverer who had obtained consent under paragraph (1) must not provide the matters to be stated by electronic or magnetic means to the relevant document recipient; provided, however, that this does not apply if the relevant document recipient has given the consent again under that paragraph.

(法第二十三条の十四第二項の規定により交付しなければならない書面の交付に係る情報通信の技術を利用する方法の規定の準用)

(Application Mutatis Mutandis of the Method of Using Information and Communications Technology Pertaining to the Delivery of Documents That Must Be Delivered Pursuant to the Provisions of Article 23-14, Paragraph (2) of the Act)

第二十三条の四 第二十三条の二の規定（同条第二項第一号ニ並びに同条第三項第三号、第四号ロ及び第五号を除く。）は、法第二十七条の三十の九第二項（法第二十三条の十四第二項の規定により交付しなければならない書面に限る。）において同条第一項を準用する場合について準用する。この場合において、第二十三条の二第三項第四号中「当該目論見書の提供があつた時から」を「当該記載事項に掲げられた取引を最後に行つた日以後」と読み替えるものとする。

Article 23-4 The provisions of Article 23-2 (excluding paragraph (2), item (i), (d) of that Article, and paragraph (3), item (iii), item (iv), (b), and item (v) of that Article) apply mutatis mutandis to cases where Article 27-30-9, paragraph (1) of the Act is applied mutatis mutandis pursuant to paragraph (2) of that Article (limited to the documents that are to be delivered pursuant to the provisions of Article 23-14, paragraph (2) of the Act). In this case, the phrase "from the time when the Prospectus has been provided" in Article 23-2, paragraph (3), paragraph (iv) is deemed to be replaced with "from the last day when the transaction referred to in the matters to be stated was conducted."