会社法施行規則

Regulations for Enforcement of the Companies Act

（平成十八年二月七日法務省令第十二号）

(Ministry of Justice Order No. 12 of February 7, 2006)

会社法（平成十七年法律第八十六号）及び会社法施行令（平成十七年政令第三百六十四号）の規定に基づき、会社法施行規則を次のように定める。

Regulations for Enforcement of the Companies Act are established as follows, pursuant to the provisions of the Companies Act (Act No. 86 of 2005) and the Order for Enforcement of the Companies Act (Cabinet Order No. 364 of 2005).

目次

Table of Contents

第一編　総則

Part I General Provisions

第一章　通則（第一条・第二条）

Chapter I General Rules (Articles 1 and 2)

第二章　子会社等及び親会社等（第三条―第四条）

Chapter II Subsidiary Companies and Parent Companies (Articles 3 to 4)

第二編　株式会社

Part II Stock Companies

第一章　設立

Chapter I Incorporation

第一節　通則（第五条―第七条の二）

Section 1 General Rules (Articles 5 to 7-2)

第二節　募集設立（第八条―第十八条の二）

Section 2 Incorporation through Offering Shares for Subscription (Articles 8 to 18-2)

第二章　株式

Chapter II Shares

第一節　総則（第十九条―第二十一条）

Section 1 General Provisions (Articles 19 to 21)

第二節　株式の譲渡等（第二十二条―第二十六条）

Section 2 Transfer of Shares (Articles 22 to 26)

第三節　株式会社による自己の株式の取得（第二十七条―第三十三条の三）

Section 3 Acquisition of Treasury Shares by a Stock Company (Articles 27 to 33-3)

第三節の二　特別支配株主の株式等売渡請求（第三十三条の四―第三十三条の八）

Section 3-2 Demand for a Share Cash-Out of Special Controlling Shareholders (Articles 33-4 to 33-8)

第三節の三　株式の併合（第三十三条の九・第三十三条の十）

Section 3-3 Consolidation of Shares (Articles 33-9 and 33-10)

第四節　単元株式数（第三十四条―第三十七条）

Section 4 Share Units (Articles 34 to 37)

第五節　株主に対する通知の省略等（第三十八条・第三十九条）

Section 5 Omission of Notices to Shareholders (Articles 38 and 39)

第六節　募集株式の発行等（第四十条―第四十六条の二）

Section 6 Issuance of Shares for Subscription (Articles 40 to 46-2)

第七節　株券（第四十七条―第四十九条）

Section 7 Share Certificates (Articles 47 to 49)

第八節　雑則（第五十条―第五十二条）

Section 8 Miscellaneous Provisions (Articles 50 to 52)

第三章　新株予約権（第五十三条―第六十二条の二）

Chapter III Share Options (Articles 53 to 62-2)

第四章　機関

Chapter IV Organs

第一節　株主総会及び種類株主総会

Section 1 Shareholder Meetings and General Meetings of Multiple-Class Shareholders

第一款　通則（第六十三条―第七十二条）

Subsection 1 General Rules (Articles 63 to 72)

第二款　株主総会参考書類

Subsection 2 Reference Documents for Shareholder Meetings

第一目　通則（第七十三条）

Division 1 General Rules (Article 73)

第二目　役員の選任（第七十四条―第七十七条）

Division 2 Election of Officers (Articles 74 to 77)

第三目　役員の解任等（第七十八条―第八十一条）

Division 3 Dismissal of Officers (Articles 78 to 81)

第四目　役員の報酬等（第八十二条―第八十四条の二）

Division 4 Remuneration of Officers (Articles 82 to 84-2)

第五目　計算関係書類の承認（第八十五条）

Division 5 Approval of Accounting Documents (Article 85)

第五目の二　全部取得条項付種類株式の取得（第八十五条の二）

Division 5-2 Acquisition of Shares Subject to a Class-Wide Call (Article 85-2)

第五目の三　株式の併合（第八十五条の三）

Division 5-3 Consolidation of Shares (Article 85-3)

第六目　合併契約等の承認（第八十六条―第九十二条）

Division 6 Approval of Merger Agreements (Articles 86 to 92)

第七目　株主提案の場合における記載事項（第九十三条）

Division 7 Particulars Stated in Shareholder Proposals (Article 93)

第八目　株主総会参考書類の記載の特則（第九十四条）

Division 8 Special Provisions on Statements in Reference Documents for Shareholder Meetings (Article 94)

第三款　種類株主総会（第九十五条）

Subsection 3 General Meetings of Multiple-Class Shareholders (Article 95)

第二節　会社役員の選任（第九十六条・第九十七条）

Section 2 Election of Company Officers (Articles 96 and 97)

第三節　取締役（第九十八条）

Section 3 Directors (Article 98)

第四節　取締役会（第九十九条―第百一条）

Section 4 Boards of Directors (Articles 99 to 101)

第五節　会計参与（第百二条―第百四条）

Section 5 Accounting Advisors (Articles 102 to 104)

第六節　監査役（第百五条―第百八条）

Section 6 Company Auditors (Articles 105 to 108)

第七節　監査役会（第百九条）

Section 7 Boards of Company Auditors (Article 109)

第八節　会計監査人（第百十条）

Section 8 Financial Auditors (Article 110)

第八節の二　監査等委員会（第百十条の二―第百十条の五）

Section 8-2 Audit and Supervisory Committee (Articles 110-2 to 110-5)

第九節　指名委員会等及び執行役（第百十一条・第百十二条）

Section 9 Nominating Committees and Executive Officers (Articles 111 and 112)

第十節　役員等の損害賠償責任（第百十三条―第百十五条）

Section 10 Liability of Officers for Damages (Articles 113 to 115)

第五章　計算等

Chapter V Accounting

第一節　計算関係書類（第百十六条）

Section 1 Accounting Documents (Article 116)

第二節　事業報告

Section 2 Business Reports

第一款　通則（第百十七条）

Subsection 1 General Rules (Article 117)

第二款　事業報告等の内容

Subsection 2 Content of Business Reports

第一目　通則（第百十八条）

Division 1 General Rules (Article 118)

第二目　公開会社における事業報告の内容（第百十九条―第百二十四条）

Division 2 Content of the Business Reports of Public Companies (Articles 119 to 124)

第三目　会計参与設置会社における事業報告の内容（第百二十五条）

Division 3 Content of the Business Reports of Companies with Accounting Advisors (Article 125)

第四目　会計監査人設置会社における事業報告の内容（第百二十六条・第百二十七条）

Division 4 Content of the Business Reports of Companies with Financial Auditors (Articles 126 and 127)

第五目　事業報告の附属明細書の内容（第百二十八条）

Division 5 Content of Detailed Statements Attached to Business Reports (Article 128)

第三款　事業報告等の監査（第百二十九条―第百三十二条）

Subsection 3 Auditing of Business Reports (Articles 129 to 132)

第四款　事業報告等の株主への提供（第百三十三条）

Subsection 4 Provision of Business Reports to Shareholders (Article 133)

第六章　事業の譲渡等（第百三十四条―第百三十八条）

Chapter VI Transferring Business (Articles 134 to 138)

第七章　解散（第百三十九条）

Chapter VII Dissolution (Article 139)

第八章　清算

Chapter VIII Liquidation

第一節　総則（第百四十条―第百五十一条）

Section 1 General Provisions (Articles 140 to 151)

第二節　特別清算（第百五十二条―第百五十八条）

Section 2 Special Liquidation (Articles 152 to 158)

第三編　持分会社

Part III Membership Companies

第一章　計算等（第百五十九条）

Chapter I Accounting (Article 159)

第二章　清算（第百六十条・第百六十一条）

Chapter II Liquidation (Articles 160 and 161)

第四編　社債

Part IV Bonds

第一章　総則（第百六十二条―第百六十八条）

Chapter I General Provisions (Articles 162 to 168)

第二章　社債管理者（第百六十九条―第百七十一条）

Chapter II Bond Administrators (Articles 169 to 171)

第三章　社債権者集会（第百七十二条―第百七十七条）

Chapter III Bondholder Meetings (Articles 172 to 177)

第五編　組織変更、合併、会社分割、株式交換及び株式移転

Part V Entity Conversions, Mergers, Company Splits, Share Exchanges, and Share Transfers

第一章　吸収分割契約及び新設分割計画

Chapter I Absorption-Type Company Split Agreements and Incorporation-Type Company Split Plans

第一節　吸収分割契約（第百七十八条）

Section 1 Absorption-Type Company Split Agreements (Article 178)

第二節　新設分割計画（第百七十九条）

Section 2 Incorporation-Type Company Split Plans (Article 179)

第二章　組織変更をする株式会社の手続（第百八十条・第百八十一条）

Chapter II Procedures for a Stock Company Effecting an Entity Conversion (Articles 180 and 181)

第三章　吸収合併消滅株式会社、吸収分割株式会社及び株式交換完全子会社の手続（第百八十二条―第百九十条）

Chapter III Procedures for Stock Companies Disappearing in Absorption-Type Mergers, Stock Companies Splitting in Absorption-Type Splits, and Wholly-Owned Subsidiary Companies Resulting from the Share Exchanges (Articles 182 to 190)

第四章　吸収合併存続株式会社、吸収分割承継株式会社及び株式交換完全親株式会社の手続（第百九十一条―第二百三条）

Chapter IV Procedures for Stock Companies Surviving Absorption-Type Mergers, Stock Companies Succeeding in Absorption-Type Splits, and Wholly-Owning Parent Stock Companies Resulting from the Share Exchanges (Articles 191 to 203)

第五章　新設合併消滅株式会社、新設分割株式会社及び株式移転完全子会社の手続（第二百四条―第二百十条）

Chapter V Procedures for Stock Companies Disappearing in the Consolidation-Type Mergers, Stock Companies Splitting in the Incorporation-Type Splits, and Wholly-Owned Subsidiary Companies Resulting from the Share Transfers (Articles 204 to 210)

第六章　新設合併設立株式会社、新設分割設立株式会社及び株式移転設立完全親会社の手続（第二百十一条―第二百十三条）

Chapter VI Procedures for Stock Companies Incorporated in Consolidation-Type Mergers, Stock Companies Incorporated in Incorporation-Type Splits, and Wholly-Owning Parent Companies Incorporated in Share Transfers (Articles 211 to 213)

第六編　外国会社（第二百十四条―第二百十六条）

Part VI Foreign Companies (Articles 214 to 216)

第七編　雑則

Part VII Miscellaneous Provisions

第一章　訴訟（第二百十七条―第二百十九条）

Chapter I Actions (Articles 217 to 219)

第二章　登記（第二百二十条）

Chapter II Registration (Article 220)

第三章　公告（第二百二十一条）

Chapter III Public Notice (Article 221)

第四章　電磁的方法及び電磁的記録等

Chapter IV Electronic or Magnetic Means and Electronic or Magnetic Records

第一節　電磁的方法及び電磁的記録等（第二百二十二条―第二百三十条）

Section 1 Electronic or Magnetic Means and Electronic or Magnetic Records (Articles 222 to 230)

第二節　情報通信の技術の利用（第二百三十一条―第二百三十八条）

Section 2 Utilization of Information and Communications Technology (Articles 231 to 238)

第一編　総則

Part I General Provisions

第一章　通則

Chapter I General Rules

（目的）

(Purpose)

第一条　この省令は、会社法（平成十七年法律第八十六号。以下「法」という。）の委任に基づく事項その他法の施行に必要な事項を定めることを目的とする。

Article 1 The purpose of this Ministerial Order is to provide measures based on the mandates of the Companies Act (Act No. 86 of 2005; hereinafter referred to as "the Act") and other matters necessary for the enforcement of the Companies Act.

（定義）

(Definitions)

第二条　この省令において、「会社」、「外国会社」、「子会社」、「子会社等」、「親会社」、「親会社等」、「公開会社」、「取締役会設置会社」、「会計参与設置会社」、「監査役設置会社」、「監査役会設置会社」、「会計監査人設置会社」、「監査等委員会設置会社」、「指名委員会等設置会社」、「種類株式発行会社」、「種類株主総会」、「社外取締役」、「社外監査役」、「譲渡制限株式」、「取得条項付株式」、「単元株式数」、「新株予約権」、「新株予約権付社債」、「社債」、「配当財産」、「組織変更」、「吸収合併」、「新設合併」、「吸収分割」、「新設分割」、「株式交換」、「株式移転」又は「電子公告」とは、それぞれ法第二条に規定する会社、外国会社、子会社、子会社等、親会社、親会社等、公開会社、取締役会設置会社、会計参与設置会社、監査役設置会社、監査役会設置会社、会計監査人設置会社、監査等委員会設置会社、指名委員会等設置会社、種類株式発行会社、種類株主総会、社外取締役、社外監査役、譲渡制限株式、取得条項付株式、単元株式数、新株予約権、新株予約権付社債、社債、配当財産、組織変更、吸収合併、新設合併、吸収分割、新設分割、株式交換、株式移転又は電子公告をいう。

Article 2 (1) In this Ministerial Order, the terms "company", "foreign company", "subsidiary company", "subsidiary company, etc.", "parent company", "parent company, etc.", "public company", "company with a board of director", "company with accounting advisor", "company with company auditor", "company with a board of company auditor", "company with financial auditor", "company with an audit and supervisory committee", "company with a nominating committee, etc.", "company with multiple-class shares", "general meeting of multiple-class shareholder", "outside director", "outside company auditor", "shares with restrictions on transfer", "shares subject to call", "share unit", "share option", "bond with share options", "bond", "dividend property", "entity conversion", "absorption-type merger", "consolidation-type merger", "absorption-type company split", "incorporation-type company split", "share exchange", "share transfer", and "electronic public notice", mean the company, foreign company, subsidiary company, subsidiary company, etc., parent company, parent company, etc., public company, company with a board of directors, company with accounting advisor, company with company auditor, company with a board of company auditors, company with financial auditor, company with an audit and supervisory committee, company with a nominating committee, etc., company with multiple-class shares, general meeting of multiple-class shareholder, outside director, outside company auditor, shares with restrictions on transfer, shares subject to call, share unit, share option, bond with share options, bond, dividend property, entity conversion, absorption-type merger, consolidation-type merger, absorption-type company split, incorporation-type company split, share exchange, share transfer, and electronic public notice provided in Article 2 of the Act, respectively.

２　この省令において、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。

(2) In this Ministerial Order, the meanings of the following terms are as prescribed respectively in the following items:

一　指名委員会等　法第二条第十二号に規定する指名委員会等をいう。

(i) "nominating committee, etc." means a nominating committee, etc. as provided in Article 2, item (xii) of the Act;

二　種類株主　法第二条第十四号に規定する種類株主をいう。

(ii) "multiple-class shareholder" means a multiple-class shareholder as provided in Article 2, item (xiv) of the Act;

三　業務執行取締役　法第二条第十五号イに規定する業務執行取締役をいう。

(iii) "executive director" means an executive director as provided in Article 2, item (xv), (a) of the Act;

四　業務執行取締役等　法第二条第十五号イに規定する業務執行取締役等をいう。

(iv) "executive director, etc." means an executive director, etc. as provided in Article 2, item (xv), (a) of the Act.

五　発行済株式　法第二条第三十一号に規定する発行済株式をいう。

(v) "issued shares" means issued shares as provided in Article 2, item (xxxi) of the Act;

六　電磁的方法　法第二条第三十四号に規定する電磁的方法をいう。

(vi) "electronic or magnetic means" means electronic or magnetic means as provided in Article 2, item (xxxiv) of the Act;

七　設立時発行株式　法第二十五条第一項第一号に規定する設立時発行株式をいう。

(vii) "shares issued at incorporation" means shares issued at incorporation as provided in Article 25, paragraph (1), item (i) of the Act;

八　有価証券　法第三十三条第十項第二号に規定する有価証券をいう。

(viii) "securities" means securities as provided in Article 33, paragraph (10), item (ii) of the Act;

九　銀行等　法第三十四条第二項に規定する銀行等をいう。

(ix) "bank, etc." means a bank, etc. as provided in Article 34, paragraph (2) of the Act;

十　発行可能株式総数　法第三十七条第一項に規定する発行可能株式総数をいう。

(x) "total number of authorized shares" means the total number of authorized shares as provided in Article 37, paragraph (1) of the Act;

十一　設立時取締役　法第三十八条第一項に規定する設立時取締役をいう。

(xi) "director at incorporation" means director at incorporation as provided in Article 38, paragraph (1) of the Act;

十二　設立時監査等委員　法第三十八条第二項に規定する設立時監査等委員をいう。

(xii) "audit and supervisory committee member at incorporation" means an audit and supervisory committee member at incorporation as provided in Article 38, paragraph (2) of the Act;

十三　監査等委員　法第三十八条第二項に規定する監査等委員をいう。

(xiii) "audit and supervisory committee member" means an audit and supervisory committee member as provided in Article 38, paragraph (2) of the Act;

十四　設立時会計参与　法第三十八条第三項第一号に規定する設立時会計参与をいう。

(xiv) "accounting advisor at incorporation" means accounting advisor at incorporation as provided in Article 38, paragraph (3), item (i) of the Act;

十五　設立時監査役　法第三十八条第三項第二号に規定する設立時監査役をいう。

(xv) "company auditor at incorporation" means company auditor at incorporation as provided in Article 38, paragraph (3), item (ii) of the Act;

十六　設立時会計監査人　法第三十八条第三項第三号に規定する設立時会計監査人をいう。

(xvi) "financial auditor at incorporation" means financial auditor at incorporation as provided in Article 38, paragraph (3), item (iii) of the Act;

十七　代表取締役　法第四十七条第一項に規定する代表取締役をいう。

(xvii) "representative director" means a representative director as provided in Article 47, paragraph (1) of the Act;

十八　設立時執行役　法第四十八条第一項第二号に規定する設立時執行役をいう。

(xviii) "executive officer at incorporation" means executive officer at incorporation as provided in Article 48, paragraph (1), item (ii) of the Act;

十九　設立時募集株式　法第五十八条第一項に規定する設立時募集株式をいう。

(xix) "shares for subscription at incorporation" means shares for subscription at incorporation as provided in Article 58, paragraph (1) of the Act;

二十　設立時株主　法第六十五条第一項に規定する設立時株主をいう。

(xx) "shareholder at incorporation" means shareholder at incorporation as provided in Article 65, paragraph (1) of the Act;

二十一　創立総会　法第六十五条第一項に規定する創立総会をいう。

(xxi) "organizational meeting" means an organizational meeting as provided in Article 65, paragraph (1) of the Act;

二十二　創立総会参考書類　法第七十条第一項に規定する創立総会参考書類をいう。

(xxii) "reference documents for an organizational meeting" means reference documents for an organizational meeting as provided in Article 70, paragraph (1) of the Act;

二十三　種類創立総会　法第八十四条に規定する種類創立総会をいう。

(xxiii) "organizational meeting of multiple-class shareholders" means an organizational meeting of multiple-class shareholders as provided in Article 84 of the Act;

二十四　発行可能種類株式総数　法第百一条第一項第三号に規定する発行可能種類株式総数をいう。

(xxiv) "total number of authorized shares in a class" means the total number of authorized shares in a class as provided in Article 101, paragraph (1), item (iii) of the Act;

二十五　株式等　法第百七条第二項第二号ホに規定する株式等をいう。

(xxv) "shares, etc." means shares, etc. as provided in Article 107, paragraph (2), item (ii), (e) of the Act;

二十六　自己株式　法第百十三条第四項に規定する自己株式をいう。

(xxvi) "treasury shares" means treasury shares as provided in Article 113, paragraph (4) of the Act;

二十七　株券発行会社　法第百十七条第七項に規定する株券発行会社をいう。

(xxvii) "company issuing share certificates" means a company issuing share certificates as provided in Article 117, paragraph (7) of the Act;

二十八　株主名簿記載事項　法第百二十一条に規定する株主名簿記載事項をいう。

(xxviii) "information required to be entered in the shareholder register" means information required to be entered in the shareholder register as provided in Article 121 of the Act;

二十九　株主名簿管理人　法第百二十三条に規定する株主名簿管理人をいう。

(xxix) "shareholder register administrator" means a shareholder register administrator as provided in Article 123 of the Act;

三十　株式取得者　法第百三十三条第一項に規定する株式取得者をいう。

(xxx) "acquirer of shares" means an acquirer of shares as provided in Article 133, paragraph (1) of the Act;

三十一　親会社株式　法第百三十五条第一項に規定する親会社株式をいう。

(xxxi) "parent company shares" means parent company shares as provided in Article 135, paragraph (1) of the Act;

三十二　譲渡等承認請求者　法第百三十九条第二項に規定する譲渡等承認請求者をいう。

(xxxii) "requester for approval of a transfer" means a requester for approval of a transfer as provided in Article 139, paragraph (2) of the Act;

三十三　対象株式　法第百四十条第一項に規定する対象株式をいう。

(xxxiii) "subject shares" means subject shares as provided in Article 140, paragraph (1) of the Act;

三十四　指定買取人　法第百四十条第四項に規定する指定買取人をいう。

(xxxiv) "designated purchaser" means a designated purchaser as provided in Article 140, paragraph (4) of the Act;

三十五　一株当たり純資産額　法第百四十一条第二項に規定する一株当たり純資産額をいう。

(xxxv) "amount of net assets per share" means the amount of net assets per share as provided in Article 141, paragraph (2) of the Act;

三十六　登録株式質権者　法第百四十九条第一項に規定する登録株式質権者をいう。

(xxxvi) "registered pledgee of shares" means the registered pledgee of shares as provided in Article 149, paragraph (1) of the Act;

三十七　金銭等　法第百五十一条第一項に規定する金銭等をいう。

(xxxvii) "monies, etc." means monies, etc. as provided in Article 151, paragraph (1) of the Act;

三十八　全部取得条項付種類株式　法第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。

(xxxviii) "shares subject to class-wide call" means shares subject to class-wide call as provided in Article 171, paragraph (1) of the Act;

三十九　特別支配株主　法第百七十九条第一項に規定する特別支配株主をいう。

(xxxix) "special controlling shareholder" means a special controlling shareholder as provided in Article 179, paragraph (1) of the Act;

四十　株式売渡請求　法第百七十九条第二項に規定する株式売渡請求をいう。

(xl) "demand to cash out" means a demand to cash out as provided in Article 179, paragraph (2) of the Act;

四十一　対象会社　法第百七十九条第二項に規定する対象会社をいう。

(xli) "subject company" means a subject company as provided in Article 179, paragraph (2) of the Act;

四十二　新株予約権売渡請求　法第百七十九条第三項に規定する新株予約権売渡請求をいう。

(xlii) "demand to cash out share options" means a demand to cash out share options as provided in Article 179, paragraph (3) of the Act;

四十三　売渡株式　法第百七十九条の二第一項第二号に規定する売渡株式をいう。

(xliii) "shares subject to a cash-out" means shares subject to a cash-out as provided in Article 179-2, paragraph (1), item (ii) of the Act;

四十四　売渡新株予約権　法第百七十九条の二第一項第四号ロに規定する売渡新株予約権をいう。

(xliv) "share options subject to a cash-out" means share options subject to a cash-out as provided in Article 179-2, paragraph (1), item (iv), (b) of the Act;

四十五　売渡株式等　法第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。

(xlv) "shares, etc. subject to a cash-out" means shares, etc. subject to a cash-out as provided in Article 179-2, paragraph (1), item (v) of the Act;

四十六　株式等売渡請求　法第百七十九条の三第一項に規定する株式等売渡請求をいう。

(xlvi) "demand for a share, etc. cash-out" means a demand for a share, etc. cash-out as provided in Article 179-3, paragraph (1) of the Act;

四十七　売渡株主等　法第百七十九条の四第一項第一号に規定する売渡株主等をいう。

(xlvii) "shareholder, etc. subject to a cash-out" means shareholder, etc. subject to a cash-out as provided in Article 179-4, paragraph (1), item (i) of the Act;

四十八　単元未満株式売渡請求　法第百九十四条第一項に規定する単元未満株式売渡請求をいう。

(xlviii) "demand for the sale of shares less than one unit" means a demand for the sale of shares less than one unit as provided in Article 194, paragraph (1) of the Act;

四十九　募集株式　法第百九十九条第一項に規定する募集株式をいう。

(xlix) "shares for subscription" means shares for subscription as provided in Article 199, paragraph (1) of the Act;

五十　株券喪失登録日　法第二百二十一条第四号に規定する株券喪失登録日をいう。

(l) "day of registration of a lost share certificate" means the day of registration of a lost share certificate as provided in Article 221, item (iv) of the Act;

五十一　株券喪失登録　法第二百二十三条に規定する株券喪失登録をいう。

(li) "registration of a lost share certificate" means registration of a lost share certificate as provided in Article 223 of the Act;

五十二　株券喪失登録者　法第二百二十四条第一項に規定する株券喪失登録者をいう。

(lii) "registrant of a lost share certificate" means a registrant of a lost share certificate as provided in Article 224, paragraph (1) of the Act;

五十三　募集新株予約権　法第二百三十八条第一項に規定する募集新株予約権をいう。

(liii) "share options for subscription" means share options for subscription as provided in Article 238, paragraph (1) of the Act;

五十四　新株予約権付社債券　法第二百四十九条第二号に規定する新株予約権付社債券をいう。

(liv) "certificates of bonds with share options" means certificates of bonds with share options as provided in Article 249, item (ii) of the Act;

五十五　証券発行新株予約権付社債　法第二百四十九条第二号に規定する証券発行新株予約権付社債をいう。

(lv) "bond with share options with an issued certificate" means a bond with share options with an issued certificate as provided in Article 249, item (ii) of the Act;

五十六　証券発行新株予約権　法第二百四十九条第三号ニに規定する証券発行新株予約権をいう。

(lvi) "share option certificates" means share option certificates as provided in Article 249, item (iii), (d) of the Act;

五十七　自己新株予約権　法第二百五十五条第一項に規定する自己新株予約権をいう。

(lvii) "own share options" means a stock company's own share options as provided in Article 255, paragraph (1) of the Act;

五十八　新株予約権取得者　法第二百六十条第一項に規定する新株予約権取得者をいう。

(lviii) "acquirer of share options" means the acquirer of share options as provided in Article 260, paragraph (1) of the Act;

五十九　取得条項付新株予約権　法第二百七十三条第一項に規定する取得条項付新株予約権をいう。

(lix) "share options subject to call" means share options subject to call as provided in Article 273, paragraph (1) of the Act;

六十　新株予約権無償割当て　法第二百七十七条に規定する新株予約権無償割当てをいう。

(lx) "allotment of share options without contribution" means the allotment of share options without contribution as provided in Article 277 of the Act;

六十一　株主総会参考書類　法第三百一条第一項に規定する株主総会参考書類をいう。

(lxi) "reference documents for a shareholder meeting" means reference documents for a shareholder meeting as provided in Article 301, paragraph (1) of the Act;

六十二　報酬等　法第三百六十一条第一項に規定する報酬等をいう。

(lxii) "remuneration" means remuneration as provided in Article 361, paragraph (1) of the Act;

六十三　議事録等　法第三百七十一条第一項に規定する議事録等をいう。

(lxiii) "minutes" means the minutes as provided in Article 371, paragraph (1) of the Act;

六十四　役員等　法第四百二十三条第一項に規定する役員等をいう。

(lxiv) "officer, etc." means officer, etc. as provided in Article 423, paragraph (1) of the Act;

六十五　臨時決算日　法第四百四十一条第一項に規定する臨時決算日をいう。

(lxv) "provisional account closing day" means the provisional account closing day as provided in Article 441, paragraph (1) of the Act;

六十六　臨時計算書類　法第四百四十一条第一項に規定する臨時計算書類をいう。

(lxvi) "provisional financial statements" means provisional financial statements as provided in Article 441, paragraph (1) of the Act;

六十七　連結計算書類　法第四百四十四条第一項に規定する連結計算書類をいう。

(lxvii) "consolidated financial statements" means consolidated financial statements as provided in Article 444, paragraph (1) of the Act;

六十八　分配可能額　法第四百六十一条第二項に規定する分配可能額をいう。

(lxviii) "distributable amount" means a distributable amount as provided in Article 461, paragraph (2) of the Act;

六十九　事業譲渡等　法第四百六十八条第一項に規定する事業譲渡等をいう。

(lxix) "business transfer, etc." means a business transfer, etc. as provided in Article 468, paragraph (1) of the Act;

七十　清算株式会社　法第四百七十六条に規定する清算株式会社をいう。

(lxx) "liquidating stock company" means a liquidating stock company as provided in Article 476 of the Act;

七十一　清算人会設置会社　法第四百七十八条第八項に規定する清算人会設置会社をいう。

(lxxi) "company with a board of liquidators" means a company with a board of liquidators as provided in Article 478, paragraph (8) of the Act;

七十二　財産目録等　法第四百九十二条第一項に規定する財産目録等をいう。

(lxxii) "inventory of property" means inventory of property as provided in Article 492, paragraph (1) of the Act;

七十三　各清算事務年度　法第四百九十四条第一項に規定する各清算事務年度をいう。

(lxxiii) "each liquidation year" means each liquidation year as provided in Article 494, paragraph (1) of the Act;

七十四　貸借対照表等　法第四百九十六条第一項に規定する貸借対照表等をいう。

(lxxiv) "balance sheet" means a balance sheet as provided in Article 496, paragraph (1) of the Act;

七十五　協定債権　法第五百十五条第三項に規定する協定債権をいう。

(lxxv) "agreement claims" means agreement claims as provided in Article 515, paragraph (3) of the Act;

七十六　協定債権者　法第五百十七条第一項に規定する協定債権者をいう。

(lxxvi) "agreement claim creditor" means an agreement claim creditor as provided in Article 517, paragraph (1) of the Act;

七十七　債権者集会参考書類　法第五百五十条第一項に規定する債権者集会参考書類をいう。

(lxxvii) "reference documents for creditors meetings" means reference documents for creditors meetings as provided in Article 550, paragraph (1) of the Act;

七十八　持分会社　法第五百七十五条第一項に規定する持分会社をいう。

(lxxviii) "membership company" means a membership company as provided in Article 575, paragraph (1) of the Act;

七十九　清算持分会社　法第六百四十五条に規定する清算持分会社をいう。

(lxxix) "liquidating membership company" means a liquidating membership company as provided in Article 645 of the Act;

八十　募集社債　法第六百七十六条に規定する募集社債をいう。

(lxxx) "bonds for subscription" means bonds for subscription as provided in Article 676 of the Act;

八十一　社債発行会社　法第六百八十二条第一項に規定する社債発行会社をいう。

(lxxxi) "bond-issuing company" means a bond-issuing company as provided in Article 682, paragraph (1) of the Act;

八十二　社債原簿管理人　法第六百八十三条に規定する社債原簿管理人をいう。

(lxxxii) "bond register administrator" means a bond register administrator as provided in Article 683 of the Act;

八十三　社債権者集会参考書類　法第七百二十一条第一項に規定する社債権者集会参考書類をいう。

(lxxxiii) "reference documents for a bondholder meeting" means reference documents for a bondholder meeting as provided in Article 721, paragraph (1) of the Act;

八十四　組織変更後持分会社　法第七百四十四条第一項第一号に規定する組織変更後持分会社をいう。

(lxxxiv) "membership company after entity conversion" means a membership company after entity conversion as provided in Article 744, paragraph (1), item (i) of the Act;

八十五　社債等　法第七百四十六条第一項第七号ニに規定する社債等をいう。

(lxxxv) "bonds, etc." means bonds, etc. as provided in Article 746, paragraph (1), item (vii), (d) of the Act.

八十六　吸収合併消滅会社　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。

(lxxxvi) "company disappearing in an absorption-type merger" means a company disappearing in an absorption-type merger as provided in Article 749, paragraph (1), item (i) of the Act;

八十七　吸収合併存続会社　法第七百四十九条第一項に規定する吸収合併存続会社をいう。

(lxxxvii) "company surviving an absorption-type merger" means a company surviving an absorption-type merger as provided in Article 749, paragraph (1) of the Act.

八十八　吸収合併存続株式会社　法第七百四十九条第一項第一号に規定する吸収合併存続株式会社をいう。

(lxxxviii) "stock company surviving an absorption-type merger" means a stock company surviving an absorption-type merger as provided in Article 749, paragraph (1), item (i) of the Act;

八十九　吸収合併消滅株式会社　法第七百四十九条第一項第二号に規定する吸収合併消滅株式会社をいう。

(lxxxix) "stock company disappearing in an absorption-type merger" means a stock company disappearing in an absorption-type merger as provided in Article 749, paragraph (1), item (ii) of the Act;

九十　吸収合併存続持分会社　法第七百五十一条第一項第一号に規定する吸収合併存続持分会社をいう。

(xc) "membership company surviving an absorption-type merger" means a membership company surviving an absorption-type merger as provided in Article 751, paragraph (1), item (i) of the Act;

九十一　新設合併設立会社　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。

(xci) "company incorporated in a consolidation-type merger" means a company incorporated in a consolidation-type merger as provided in Article 753, paragraph (1) of the Act;

九十二　新設合併消滅会社　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。

(xcii) "company disappearing in a consolidation-type merger" means a company disappearing in a consolidation-type merger as provided in Article 753, paragraph (1), item (i) of the Act;

九十三　新設合併設立株式会社　法第七百五十三条第一項第二号に規定する新設合併設立株式会社をいう。

(xciii) "stock company incorporated in a consolidation-type merger" means a stock company incorporated in a consolidation-type merger as provided in Article 753, paragraph (1), item (ii) of the Act;

九十四　新設合併消滅株式会社　法第七百五十三条第一項第六号に規定する新設合併消滅株式会社をいう。

(xciv) "stock company disappearing in a consolidation-type merger" means a stock company disappearing in a consolidation-type merger as provided in Article 753, paragraph (1), item (vi) of the Act;

九十五　吸収分割承継会社　法第七百五十七条に規定する吸収分割承継会社をいう。

(xcv) "company succeeding in an absorption-type split" means a company succeeding in an absorption-type split as provided in Article 757 of the Act;

九十六　吸収分割会社　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。

(xcvi) "company splitting in an absorption-type split" means a company splitting in an absorption-type split as provided in Article 758, item (i) of the Act;

九十七　吸収分割承継株式会社　法第七百五十八条第一号に規定する吸収分割承継株式会社をいう。

(xcvii) "stock company succeeding in an absorption-type split" means a stock company succeeding in an absorption-type split as provided in Article 758, item (i) of the Act;

九十八　吸収分割株式会社　法第七百五十八条第二号に規定する吸収分割株式会社をいう。

(xcviii) "stock company splitting in an absorption-type split" means a stock company splitting in an absorption-type split as provided in Article 758, item (ii) of the Act;

九十九　吸収分割承継持分会社　法第七百六十条第一号に規定する吸収分割承継持分会社をいう。

(xcix) "membership company succeeding in an absorption-type split" means a membership company succeeding in an absorption-type split as provided in Article 760, item (i) of the Act;

百　新設分割会社　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。

(c) "company splitting in an incorporation-type split" means a company splitting in an incorporation-type split as provided in Article 763, paragraph (1), item (v) of the Act;

百一　新設分割株式会社　法第七百六十三条第一項第五号に規定する新設分割株式会社をいう。

(ci) "stock company splitting in an incorporation-type split" means a stock company splitting in an incorporation-type split as provided in Article 763, paragraph (1), item (v) of the Act;

百二　新設分割設立会社　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。

(cii) "company incorporated in an incorporation-type split" means a company incorporated in an incorporation-type split as provided in Article 763, paragraph (1) of the Act;

百三　新設分割設立株式会社　法第七百六十三条第一項第一号に規定する新設分割設立株式会社をいう。

(ciii) "stock company incorporated in an incorporation-type split" means a stock company incorporated in an incorporation-type split as provided in Article 763, paragraph (1), item (i) of the Act;

百四　新設分割設立持分会社　法第七百六十五条第一項第一号に規定する新設分割設立持分会社をいう。

(civ) "membership company incorporated in an incorporation-type split" means a membership company incorporated in an incorporation-type split as provided in Article 765, paragraph (1), item (i) of the Act;

百五　株式交換完全親会社　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。

(cv) "wholly-owning parent company resulting from a share exchange" means a wholly-owning parent company resulting from a share exchange as provided in Article 767 of the Act;

百六　株式交換完全子会社　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。

(cvi) "wholly-owned subsidiary company resulting from a share exchange" means a wholly-owned subsidiary company resulting from a share exchange as provided in Article 768, paragraph (1), item (i) of the Act;

百七　株式交換完全親株式会社　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親株式会社をいう。

(cvii) "wholly-owning parent stock company resulting from a share exchange" means a wholly-owning parent stock company resulting from a share exchange as provided in Article 768, paragraph (1), item (i) of the Act;

百八　株式交換完全親合同会社　法第七百七十条第一項第一号に規定する株式交換完全親合同会社をいう。

(cviii) "wholly-owning parent limited liability company resulting from a share exchange" means a wholly-owning parent limited liability company resulting from a share exchange as provided in Article 770, paragraph (1), item (i) of the Act;

百九　株式移転設立完全親会社　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。

(cix) "wholly-owning parent company incorporated in a share transfer" means a wholly-owning parent company incorporated in a share transfer as provided in Article 773, paragraph (1), item (i) of the Act;

百十　株式移転完全子会社　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。

(cx) "wholly-owned subsidiary company resulting from a share transfer" means a wholly-owned subsidiary company resulting from a share transfer as provided in Article 773, paragraph (1), item (v) of the Act;

百十一　吸収分割合同会社　法第七百九十三条第二項に規定する吸収分割合同会社をいう。

(cxi) "limited liability company splitting in an absorption-type split" means a limited liability company splitting in an absorption-type split as provided in Article 793, paragraph (2) of the Act;

百十二　存続株式会社等　法第七百九十四条第一項に規定する存続株式会社等をいう。

(cxii) "surviving stock company, etc." means a surviving stock company, etc. as provided in Article 794, paragraph (1) of the Act;

百十三　新設分割合同会社　法第八百十三条第二項に規定する新設分割合同会社をいう。

(cxiii) "limited liability company splitting in an incorporation-type split" means a limited liability company splitting in an incorporation-type split as provided in Article 813, paragraph (2) of the Act.

百十四　責任追及等の訴え　法第八百四十七条第一項に規定する責任追及等の訴えをいう。

(cxiv) "action to enforce liability" means an action to enforce liability as provided in Article 847, paragraph (1) of the Act.

百十五　株式交換等完全子会社　法第八百四十七条の二第一項に規定する株式交換等完全子会社をいう。

(cxv) "wholly-owned subsidiary company resulting from a share exchange, etc." means a wholly-owned subsidiary company resulting from a share exchange, etc. as provided in Article 847-2, paragraph (1) of the Act.

百十六　最終完全親会社等　法第八百四十七条の三第一項に規定する最終完全親会社等をいう。

(cxvi) "ultimate, wholly-owning parent company, etc." means an ultimate, wholly-owning parent company, etc. prescribed in Article 847-3, paragraph (1) of the Act;

百十七　特定責任追及の訴え　法第八百四十七条の三第一項に規定する特定責任追及の訴えをいう。

(cxvii) "action to enforce specific liability" means an action to enforce specific liability as provided in Article 847-3, paragraph (1) of the Act;

百十八　完全親会社等　法第八百四十七条の三第二項に規定する完全親会社等をいう。

(cxviii) "wholly-owning parent company, etc." means a wholly-owning parent company, etc. as provided in Article 847-3, paragraph (2) of the Act;

百十九　完全子会社等　法第八百四十七条の三第二項第二号に規定する完全子会社等をいう。

(cxix) "wholly-owned subsidiary company, etc." means a wholly-owned subsidiary company, etc. as provided in Article 847-3, paragraph (2), item (ii) of the Act;

百二十　特定責任　法第八百四十七条の三第四項に規定する特定責任をいう。

(cxx) "specific liabilities" means the specific liabilities as provided in Article 847-3, paragraph (4) of the Act;

百二十一　株式交換等完全親会社　法第八百四十九条第二項第一号に規定する株式交換等完全親会社をいう。

(cxxi) "wholly-owning parent company resulting from a share exchange, etc." means a wholly-owning parent company resulting from a share exchange, etc. as provided in Article 849, paragraph (2), item (i) of the Act.

３　この省令において、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。

(3) In this Ministerial Order, the meanings of the terms listed in the following items are as prescribed respectively in those items:

一　法人等　法人その他の団体をいう。

(i) "corporation, etc." means a corporation or other organization;

二　会社等　会社（外国会社を含む。）、組合（外国における組合に相当するものを含む。）その他これらに準ずる事業体をいう。

(ii) "company, etc." means a company (including a foreign company), partnership (including an entity that is equivalent to a partnership in a foreign country), or other business entity equivalent thereto;

三　役員　取締役、会計参与、監査役、執行役、理事、監事その他これらに準ずる者をいう。

(iii) "officer" means a director, accounting advisor, company auditor, executive officer, manager, inspector, or other corporation equivalent thereto;

四　会社役員　当該株式会社の取締役、会計参与、監査役及び執行役をいう。

(iv) "company officer" means a director, accounting advisor, company auditor, or executive officer of the stock company;

五　社外役員　会社役員のうち、次のいずれにも該当するものをいう。

(v) "outside officer" means a company officer who falls under all of the following:

イ　当該会社役員が社外取締役又は社外監査役であること。

(a) the company officer is an outside director or outside company auditor;

ロ　当該会社役員が次のいずれかの要件に該当すること。

(b) the company officer falls under any of the following requirements:

（１）　当該会社役員が社外取締役であることにより次に掲げる行為を要しないこととしていること又は要しないこととする予定があること。

1. the following acts are not required or a plan exists to not require those acts due to the company officer being an outside director:

（ｉ）　法第三百二十七条の二の規定による説明

i. provision of explanation pursuant to the provisions of Article 327-2 of the Act;

（ｉｉ）　第七十四条の二第一項の理由の株主総会参考書類への記載

ii. statement of the reason under Article 74-2, paragraph (1) in reference documents for shareholder meetings;

（ｉｉｉ）　第百二十四条第二項の理由の事業報告への記載又は記録

iii. statement or recording of the reason under Article 124, paragraph (2);

（２）　当該会社役員が法第三百三十一条第六項、第三百七十三条第一項第二号、第三百九十九条の十三第五項又は第四百条第三項の社外取締役であること。

2. the company officer is an outside director under Article 331, paragraph (6), Article 373, paragraph (1), item (ii), Article 399-13, paragraph (5) or Article 400, paragraph (3) of the Act;

（３）　当該会社役員が法第三百三十五条第三項の社外監査役であること。

3. the company officer is an outside company auditor under Article 335, paragraph (3) of the Act;

（４）　当該会社役員を当該株式会社の社外取締役又は社外監査役であるものとして計算関係書類、事業報告、株主総会参考書類その他当該株式会社が法令その他これに準ずるものの規定に基づき作成する資料に表示していること。

4. the company officer is indicated as an outside director or outside company auditor of the stock company in accounting documents, business reports, reference documents for shareholder meetings, or other materials prepared by the stock company pursuant to the provisions of laws and regulations and other authorities equivalent thereto;

六　業務執行者　次に掲げる者をいう。

(vi) "executive" means a person listed below:

イ　業務執行取締役、執行役その他の法人等の業務を執行する役員

(a) an executive director, an executive officer, or other officer managing the business of a corporation, etc.;

ロ　業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これに相当する者

(b) a member who manages the business, a person who is to perform the duties under Article 598, paragraph (1) of the Act, or any other corporation equivalent thereto;

ハ　使用人

(c) an employee;

七　社外取締役候補者　次に掲げるいずれにも該当する候補者をいう。

(vii) "candidate for outside director" means a candidate who falls under all of the following:

イ　当該候補者が当該株式会社の取締役に就任した場合には、社外取締役となる見込みであること。

(a) the candidate is expected to become an outside director if the candidate assumes office as a director of the stock company;

ロ　次のいずれかの要件に該当すること。

(b) the candidate falls under either of the following requirements:

（１）　当該候補者を社外取締役であるものとして置くことにより次に掲げる行為を要しないこととする予定があること。

1. a plan exists to not require the following acts by appointing the candidate as an outside director:

（ⅰ）　法第三百二十七条の二の規定による説明

i. provision of explanation pursuant to the provisions of Article 327-2 of the Act;

（ⅰⅰ）　第七十四条の二第一項の理由の株主総会参考書類への記載

ii. statement of the reason under Article 74-2, paragraph (1) in reference documents for shareholder meetings;

（ⅰⅰⅰ）　第百二十四条第二項の理由の事業報告への記載又は記録

iii. statement or recording of the reason under Article 124, paragraph (2);

（２）　当該候補者を法第三百三十一条第六項、第三百七十三条第一項第二号、第三百九十九条の十三第五項又は第四百条第三項の社外取締役であるものとする予定があること。

2. a plan exists to have the candidate as an outside director under Article 331, paragraph (6), Article 373, paragraph (1), item (ii), Article 399-13, paragraph (5) or Article 400, paragraph (3);

（３）　当該候補者を当該株式会社の社外取締役であるものとして計算関係書類、事業報告、株主総会参考書類その他株式会社が法令その他これに準ずるものの規定に基づき作成する資料に表示する予定があること。

3. a plan exists to have the candidate indicated as an outside director of the stock company in accounting documents, business reports, reference documents for shareholder meetings, or other materials prepared by the stock company pursuant to the provisions of laws and regulations and other authorities equivalent thereto;

八　社外監査役候補者　次に掲げるいずれにも該当する候補者をいう。

(viii) "candidate for outside company auditor" means a candidate who falls under all of the following:

イ　当該候補者が当該株式会社の監査役に就任した場合には、社外監査役となる見込みであること。

(a) the candidate is expected to become an outside company auditor if the candidate assumes office as a company auditor of the stock company;

ロ　次のいずれかの要件に該当すること。

(b) the candidate falls under either of the following requirements:

（１）　当該候補者を法第三百三十五条第三項の社外監査役であるものとする予定があること。

1. a plan exists to have the candidate serve as an outside company auditor under Article 335, paragraph (3) of the Act;

（２）　当該候補者を当該株式会社の社外監査役であるものとして計算関係書類、事業報告、株主総会参考書類その他株式会社が法令その他これに準ずるものの規定に基づき作成する資料に表示する予定があること。

2. a plan exists to have the candidate indicated as an outside company auditor of the stock company in accounting documents, business reports, reference documents for shareholder meetings, or other materials prepared by the stock company pursuant to the provisions of laws and regulations and other authorities equivalent thereto;

九　最終事業年度　次のイ又はロに掲げる会社の区分に応じ、当該イ又はロに定めるものをいう。

(ix) "most recent business year" means the period provided in (a) or (b) below in accordance with the categories of companies set forth respectively in the (a) or (b):

イ　株式会社　法第二条第二十四号に規定する最終事業年度

(a) stock company: The most recent business year provided in Article 2, item (xxiv) of the Act;

ロ　持分会社　各事業年度に係る法第六百十七条第二項に規定する計算書類を作成した場合における当該各事業年度のうち最も遅いもの。

(b) membership company: The latest of the business years for which financial statements have been prepared as provided in Article 617, paragraph (2) of the Act for each business year;

十　計算書類　次のイ又はロに掲げる会社の区分に応じ、当該イ又はロに定めるものをいう。

(x) "financial statements" means the documents in (a) or (b) below in accordance with the categories of companies set forth respectively in the (a) or (b):

イ　株式会社　法第四百三十五条第二項に規定する計算書類

(a) stock company: the financial statements as provided in Article 435, paragraph (2) of the Act;

ロ　持分会社　法第六百十七条第二項に規定する計算書類

(b) membership company: The financial statements as provided in Article 607, paragraph (2) of the Act;

十一　計算関係書類　株式会社についての次に掲げるものをいう。

(xi) "accounting documents" means, for stock companies, the items listed below:

イ　成立の日における貸借対照表

(a) the balance sheet as of the day of its formation;

ロ　事業年度に係る計算書類及びその附属明細書

(b) the financial statements and the attached detailed statements thereof pertaining to each business year;

ハ　臨時計算書類

(c) provisional financial statements;

ニ　連結計算書類

(d) consolidated financial statements;

十二　計算書類等　次のイ又はロに掲げる会社の区分に応じ、当該イ又はロに定めるものをいう。

(xii) "financial statements, etc." means the items as provided in (a) or (b) below in accordance with the categories of companies set forth respectively in the (a) or (b):

イ　株式会社　各事業年度に係る計算書類及び事業報告（法第四百三十六条第一項又は第二項の規定の適用がある場合にあっては、監査報告又は会計監査報告を含む。）

(a) stock company: Financial statements and business reports for each business year (including audit reports and financial audit reports, if provisions of Article 436, paragraph (1) or paragraph (2) are applicable);

ロ　持分会社　法第六百十七条第二項に規定する計算書類

(b) membership company: The financial statements as provided in Article 617, paragraph (2) of the Act;

十三　臨時計算書類等　法第四百四十一条第一項に規定する臨時計算書類（同条第二項の規定の適用がある場合にあっては、監査報告又は会計監査報告を含む。）をいう。

(xiii) "provisional financial statements, etc." means the provisional financial statements as provided in Article 441, paragraph (1) of the Act (including audit reports and financial audit reports, if provisions of paragraph (2) of that Article are applicable);

十四　新株予約権等　新株予約権その他当該法人等に対して行使することにより当該法人等の株式その他の持分の交付を受けることができる権利をいう。

(xiv) "share option, etc." means a share option or other right that enables a person to be delivered shares or other equity interests in a corporation, etc. through the exercise thereof against the corporation, etc.;

十五　公開買付け等　金融商品取引法（昭和二十三年法律第二十五号）第二十七条の二第六項（同法第二十七条の二十二の二第二項において準用する場合を含む。）に規定する公開買付け及びこれに相当する外国の法令に基づく制度をいう。

(xv) "tender offer, etc." means a tender offer as provided in Article 27-2, paragraph (6) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) (including as applied mutatis mutandis pursuant to Article 27-2, paragraph (2) of the same Act) and a system based on the foreign laws and regulations equivalent thereto;

十六　社債取得者　社債を社債発行会社以外の者から取得した者（当該社債発行会社を除く。）をいう。

(xvi) "acquirer of bonds" means a person who has acquired bonds from a person other than a bond-issuing company (excluding the bond-issuing company);

十七　信託社債　信託の受託者が発行する社債であって、信託財産（信託法（平成十八年法律第百八号）第二条第三項に規定する信託財産をいう。以下同じ。）のために発行するものをいう。

(xvii) "trust bond" means a bond that the trustee of a trust issues, which is issued for trust property (meaning the trust property as provided in Article 2, paragraph (3) of the Trust Act (Act. No. 108 of 2006); the same applies hereinafter);

十八　設立時役員等　設立時取締役、設立時会計参与、設立時監査役及び設立時会計監査人をいう。

(xviii) "officer, etc. at incorporation" means director at incorporation, accounting advisor at incorporation, company auditor at incorporation, and financial auditor at incorporation;

十九　特定関係事業者　次に掲げるものをいう。

(xix) "specified associated service provider" means any of the following:

イ　次の（１）又は（２）に掲げる場合の区分に応じ、当該（１）又は（２）に定めるもの

(a) the entities prescribed in 1. or 2. below in accordance with the categories of cases listed in 1. or 2.:

（１）　当該株式会社に親会社等がある場合　当該親会社等並びに当該親会社等の子会社等（当該株式会社を除く。）及び関連会社（当該親会社等が会社でない場合におけるその関連会社に相当するものを含む。）

1. if the stock company has a parent company, etc.: the parent company, etc. and the subsidiary companies, etc. (excluding the stock company) and affiliated companies of the parent company (including entities equivalent to the affiliated companies if the parent company, etc. is not a company);

（２）　当該株式会社に親会社等がない場合　当該株式会社の子会社及び関連会社

2. if the stock company has no parent company, etc.: The subsidiary companies and affiliated companies of the stock company;

ロ　当該株式会社の主要な取引先である者（法人以外の団体を含む。）

(b) important counterparties of the stock company (including organizations other than corporations);

二十　関連会社　会社計算規則（平成十八年法務省令第十三号）第二条第三項第十八号に規定する関連会社をいう。

(xx) "affiliated company" means an affiliated company as provided in Article 2, paragraph (3), item (xviii) of the Regulations on Corporate Accounting (Ministry of Justice Order No. 13 of 2006);

二十一　連結配当規制適用会社　会社計算規則第二条第三項第五十一号に規定する連結配当規制適用会社をいう。

(xxi) "company to which consolidated dividend regulations apply" means a company to which consolidated dividend regulations apply as provided in Article 2, paragraph (3), item (li) of the Regulations on Corporate Accounting;

二十二　組織変更株式交換　保険業法（平成七年法律第百五号）第九十六条の五第一項に規定する組織変更株式交換をいう。

(xxii) "share exchange on entity conversion" means a share exchange on entity conversion as provided in Article 96-5, paragraph (1) of the Insurance Business Act (Act No. 105 of 1995);

二十三　組織変更株式移転　保険業法第九十六条の八第一項に規定する組織変更株式移転をいう。

(xxiii) "share transfer on entity conversion" means a share transfer on entity conversion as provided in Article 96-8, paragraph (1) of the Insurance Business Act (Act No. 105 of 1995).

第二章　子会社等及び親会社等

Chapter II Subsidiary Companies and Parent Companies

（子会社及び親会社）

(Subsidiary Companies and Parent Companies)

第三条　法第二条第三号に規定する法務省令で定めるものは、同号に規定する会社が他の会社等の財務及び事業の方針の決定を支配している場合における当該他の会社等とする。

Article 3 (1) An entity prescribed by Ministry of Justice Order as provided in Article 2, item (iii) of the Act is a second company, etc. if the first company as provided in the same item controls determinations on the financial and business policies of the relevant second company, etc.

２　法第二条第四号に規定する法務省令で定めるものは、会社等が同号に規定する株式会社の財務及び事業の方針の決定を支配している場合における当該会社等とする。

(2) An entity prescribed by Ministry of Justice Order as provided in Article 2, item (iv) of the Act is the first company, etc. under that item if a company, etc. controls determinations on the financial and business policies of a stock company as provided in the same item

３　前二項に規定する「財務及び事業の方針の決定を支配している場合」とは、次に掲げる場合（財務上又は事業上の関係からみて他の会社等の財務又は事業の方針の決定を支配していないことが明らかであると認められる場合を除く。）をいう（以下この項において同じ。）。

(3) The phrase "if a company controls determinations on the financial and business policies" provided in the preceding two paragraphs means the following: (excluding cases where it is found to be clear that no control is exercised over determinations on the financial or business policies of another company, etc., in light of the financial or business relationships; hereinafter the same applies in this paragraph):

一　他の会社等（次に掲げる会社等であって、有効な支配従属関係が存在しないと認められるものを除く。以下この項において同じ。）の議決権の総数に対する自己（その子会社及び子法人等（会社以外の会社等が他の会社等の財務及び事業の方針の決定を支配している場合における当該他の会社等をいう。）を含む。以下この項において同じ。）の計算において所有している議決権の数の割合が百分の五十を超えている場合

(i) if the ratio of the number of voting rights that the first company (including its subsidiary company or subsidiary corporation, etc. (meaning the relevant other company, etc. over whose financial and business policies a first company, etc. that is other than a company has control); hereinafter the same applies in this paragraph) holds in the second company, etc. (excluding a company, etc. listed below with which an effective dominant-subordinate relationship is not recognized as existing; hereinafter the same applies in this paragraph) on its own account to the total number of voting rights of the second company, etc. exceeds 50 percent:

イ　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決定を受けた会社等

(a) a company, etc. that has become subject to an order for the commencement of rehabilitation proceedings as provided in the Civil Rehabilitation Act (Act No. 225 of 1999);

ロ　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決定を受けた株式会社

(b) a stock company that has become subject to an order for the commencement of reorganization proceedings as provided in the Corporate Reorganization Act (Act No. 154 of 2002);

ハ　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決定を受けた会社等

(c) a company, etc. that has become subject to an order for the commencement of bankruptcy proceedings as provided in the Bankruptcy Act (Act No. 75 of 2004);

ニ　その他イからハまでに掲げる会社等に準ずる会社等

(d) any other company, etc. equivalent to the companies, etc. listed in (a) through (c);

二　他の会社等の議決権の総数に対する自己の計算において所有している議決権の数の割合が百分の四十以上である場合（前号に掲げる場合を除く。）であって、次に掲げるいずれかの要件に該当する場合

(ii) if the voting rights in a second company, etc. that a first company, etc. holds on its own account is 40 percent or greater of the total number of voting rights in a second company, etc. (excluding the cases listed in the preceding item), cases that satisfy any one of the following requirements:

イ　他の会社等の議決権の総数に対する自己所有等議決権数（次に掲げる議決権の数の合計数をいう。次号において同じ。）の割合が百分の五十を超えていること。

(a) that the number of the first company's own voting rights (meaning the total number of the following voting rights; the same applies in the following item) in the second company, etc. exceeds 50 percent of the total number of voting rights in the second company, etc.:

（１）　自己の計算において所有している議決権

1. voting rights held on the first company's own account;

（２）　自己と出資、人事、資金、技術、取引等において緊密な関係があることにより自己の意思と同一の内容の議決権を行使すると認められる者が所有している議決権

2. voting rights held by persons who are found to exercise their voting rights in accordance with the wishes of the first company, etc. due to a close relationship therewith in terms of investment, personnel, funds, technology, transactions or other particulars;

（３）　自己の意思と同一の内容の議決権を行使することに同意している者が所有している議決権

3. voting rights held by persons who have agreed to exercise their voting rights in accordance with the wishes of the first company, etc.;

ロ　他の会社等の取締役会その他これに準ずる機関の構成員の総数に対する次に掲げる者（当該他の会社等の財務及び事業の方針の決定に関して影響を与えることができるものに限る。）の数の割合が百分の五十を超えていること。

(b) that the number of the following persons (limited to those capable of exercising influence in connection with determinations on the financial and business policies of the second company, etc.) exceeds 50 percent of the total number of members on the board of directors or other equivalent body of the second company, etc.:

（１）　自己の役員

1. officers of the first company, etc.;

（２）　自己の業務を執行する社員

2. members who manage business at the first company, etc.;

（３）　自己の使用人

3. employees of the company, etc.;

（４）　（１）から（３）までに掲げる者であった者

4. a person who was a person listed in 1. through 3.;

ハ　自己が他の会社等の重要な財務及び事業の方針の決定を支配する契約等が存在すること。

(c) that an agreement, etc. exists under which the first company controls determinations on the important financial and business policies of the second company, etc.;

ニ　他の会社等の資金調達額（貸借対照表の負債の部に計上されているものに限る。）の総額に対する自己が行う融資（債務の保証及び担保の提供を含む。ニにおいて同じ。）の額（自己と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を含む。）の割合が百分の五十を超えていること。

(d) that the amount of financing (including the amount of financing carried out by a party that has a close relationship with the first company, etc. due to investment, personnel, technology, transactions, etc.) (including guarantees on obligations and provision of collateral; the same applies in (d)) that the first company, etc. carries out in the second company, etc. exceeds 50 percent of the total amount of procured funds of the second company, etc. (limited to funds recorded in the section on liabilities in the balance sheet);

ホ　その他自己が他の会社等の財務及び事業の方針の決定を支配していることが推測される事実が存在すること。

(e) that other facts exist suggesting that the first company, etc. controls determinations on the financial and business policies of the second company, etc.;

三　他の会社等の議決権の総数に対する自己所有等議決権数の割合が百分の五十を超えている場合（自己の計算において議決権を所有していない場合を含み、前二号に掲げる場合を除く。）であって、前号ロからホまでに掲げるいずれかの要件に該当する場合

(iii) if the number of the first company's own voting rights in the second company, etc. exceeds 50 percent of the total number of voting rights in the second company, etc. (including if the company, etc. does not hold the voting rights on its own account, and excluding the cases listed in the preceding two items), and where any one of the requirements listed from (b) through (e) of the preceding item are satisfied.

４　法第百三十五条第一項の親会社についての第二項の規定の適用については、同条第一項の子会社を第二項の法第二条第四号に規定する株式会社とみなす。

(4) A subsidiary company under Article 135, paragraph (1) of the Act is deemed to be the stock company as provided in Article 2, item (iv) of paragraph (2) with regard to the application of the provisions of paragraph (2) to the parent company under Article 135, paragraph (1) of the Act.

（子会社等及び親会社等）

(Subsidiary Companies and Parent Companies)

第三条の二　法第二条第三号の二ロに規定する法務省令で定めるものは、同号ロに規定する者が他の会社等の財務及び事業の方針の決定を支配している場合における当該他の会社等とする。

Article 3-2 (1) An entity prescribed by Ministry of Justice Order as provided in Article 2, item (iii)-2, (b) of the Act is another company, etc. if the person as provided in (b) of the same item controls determinations on the financial and business policies of the relevant other company, etc.

２　法第二条第四号の二ロに規定する法務省令で定めるものは、ある者（会社等であるものを除く。）が同号ロに規定する株式会社の財務及び事業の方針の決定を支配している場合における当該ある者とする。

(2) An entity prescribed by Ministry of Justice Order as provided in Article 2, item (iv)-2, (b) of the Act is a person (excluding a person who is a company, etc.) if that person controls determinations on the financial and business policies of the stock company as provided in (b) of the same item.

３　前二項に規定する「財務及び事業の方針の決定を支配している場合」とは、次に掲げる場合（財務上又は事業上の関係からみて他の会社等の財務又は事業の方針の決定を支配していないことが明らかであると認められる場合を除く。）をいう（以下この項において同じ。）。

(3) The case where a person "controls determinations on the financial and business policies" provided in the preceding two paragraphs means the following (excluding cases where it is found to be clear that no control is exercised over determinations on the financial or business policies of another company, etc., in light of the financial or business relationships; hereinafter the same applies in this paragraph):

一　他の会社等（次に掲げる会社等であって、有効な支配従属関係が存在しないと認められるものを除く。以下この項において同じ。）の議決権の総数に対する自己（その子会社等を含む。以下この項において同じ。）の計算において所有している議決権の数の割合が百分の五十を超えている場合

(i) if the ratio of the number of voting rights that the person (including its subsidiary company, etc.; hereinafter the same applies in this paragraph) holds in another company, etc. (excluding a company, etc. listed below with which an effective dominant-subordinate relationship is not recognized as existing; hereinafter the same applies in this paragraph) on its own account to the total number of voting rights of the relevant other company, etc. exceeds 50 percent:

イ　民事再生法の規定による再生手続開始の決定を受けた会社等

(a) a company, etc. that has become subject to an order for the commencement of rehabilitation proceedings as provided in the Civil Rehabilitation Act;

ロ　会社更生法の規定による更生手続開始の決定を受けた株式会社

(b) a stock company that has become subject to an order for the commencement of reorganization proceedings as provided in the Corporate Reorganization Act;

ハ　破産法の規定による破産手続開始の決定を受けた会社等

(c) a company, etc. that has become subject to an order for the commencement of bankruptcy proceedings as provided in the Bankruptcy Act;

ニ　その他イからハまでに掲げる会社等に準ずる会社等

(d) any other company, etc. equivalent to the companies, etc. listed in (a) through (c);

二　他の会社等の議決権の総数に対する自己の計算において所有している議決権の数の割合が百分の四十以上である場合（前号に掲げる場合を除く。）であって、次に掲げるいずれかの要件に該当する場合

(ii) if the number of voting rights in another company, etc. that the person holds on its own account is 40 percent or greater of the total number of voting rights in the relevant other company, etc. (excluding the cases listed in the preceding item), cases that satisfy any one of the following requirements:

イ　他の会社等の議決権の総数に対する自己所有等議決権数（次に掲げる議決権の数の合計数をいう。次号において同じ。）の割合が百分の五十を超えていること。

(a) that the number of the person's own voting rights (meaning the total number of the following voting rights; the same applies in the following item) in another company, etc. exceeds 50 percent of the total number of voting rights in the relevant other company, etc.:

（１）　自己の計算において所有している議決権

1. voting rights held on the person's own account;

（２）　自己と出資、人事、資金、技術、取引等において緊密な関係があることにより自己の意思と同一の内容の議決権を行使すると認められる者が所有している議決権

2. voting rights held by persons who are found to exercise their voting rights in accordance with the wishes of the person due to a close relationship therewith in terms of investment, personnel, funds, technology, transactions or other particulars;

（３）　自己の意思と同一の内容の議決権を行使することに同意している者が所有している議決権

3. voting rights held by persons who have agreed to exercise their voting rights in accordance with the wishes of the person;

（４）　自己（自然人であるものに限る。）の配偶者又は二親等内の親族が所有している議決権

4. voting rights held by a spouse or a relative within the second degree of kinship of the person (limited to a natural person):

ロ　他の会社等の取締役会その他これに準ずる機関の構成員の総数に対する次に掲げる者（当該他の会社等の財務及び事業の方針の決定に関して影響を与えることができるものに限る。）の数の割合が百分の五十を超えていること。

(b) that the number of the following persons (limited to those capable of exercising influence in connection with determinations on the financial and business policies of another company, etc.) exceeds 50 percent of the total number of members on the board of directors or other equivalent body of the relevant other company, etc.:

（１）　自己（自然人であるものに限る。）

1. the person (limited to a natural person);

（２）　自己の役員

2. officers of the person;

（３）　自己の業務を執行する社員

3. members who manage business of the person;

（４）　自己の使用人

4. employees of the person;

（５）　（２）から（４）までに掲げる者であった者

5. a person who was a person listed in 2. through 4.;

（６）　自己（自然人であるものに限る。）の配偶者又は二親等内の親族

6. a spouse or a relative within the second degree of kinship of the person (limited to a natural person);

ハ　自己が他の会社等の重要な財務及び事業の方針の決定を支配する契約等が存在すること。

(c) that an agreement, etc. exists under which the person controls determinations on the important financial and business policies of the second company, etc.;

ニ　他の会社等の資金調達額（貸借対照表の負債の部に計上されているものに限る。）の総額に対する自己が行う融資（債務の保証及び担保の提供を含む。ニにおいて同じ。）の額（自己と出資、人事、資金、技術、取引等において緊密な関係のある者及び自己（自然人であるものに限る。）の配偶者又は二親等内の親族が行う融資の額を含む。）の割合が百分の五十を超えていること。

(d) that the amount of financing (including the amount of financing carried out by persons that have a close relationship with the person due to investment, personnel, technology, transactions, etc. and a spouse or a relative within the second degree of kinship of the person (limited to a natural person)) (including guarantees on obligations and provision of collateral; the same applies in (d)) that the person carries out in another company, etc. exceeds 50 percent of the total amount of procured funds of the relevant other company, etc. (limited to funds recorded in the section on liabilities in the balance sheet);

ホ　その他自己が他の会社等の財務及び事業の方針の決定を支配していることが推測される事実が存在すること。

(e) that other facts exist suggesting that the person controls determinations on the financial and business policies of another company, etc.;

三　他の会社等の議決権の総数に対する自己所有等議決権数の割合が百分の五十を超えている場合（自己の計算において議決権を所有していない場合を含み、前二号に掲げる場合を除く。）であって、前号ロからホまでに掲げるいずれかの要件に該当する場合

(iii) if the number of the person's own voting rights in another company, etc. exceeds 50 percent of the total number of voting rights in the relevant other company, etc. (including where the person does not hold the voting rights on its own account, and excluding the cases listed in the preceding two items), and where any one of the requirements listed from (b) through (e) of the preceding item are satisfied.

（特別目的会社の特則）

(Special Provisions on Special Purpose Companies)

第四条　第三条の規定にかかわらず、特別目的会社（資産の流動化に関する法律（平成十年法律第百五号）第二条第三項に規定する特定目的会社及び事業の内容の変更が制限されているこれと同様の事業を営む事業体をいう。以下この条において同じ。）については、次に掲げる要件のいずれにも該当する場合には、当該特別目的会社に資産を譲渡した会社の子会社に該当しないものと推定する。

Article 4 Notwithstanding the provisions of Article 3, in cases which fall under any of the following requirements, a special purpose company (meaning a special purpose company as provided in Article 2, paragraph (3) of the Act on Securitization of Assets (Act No. 105 of 1998) and a business entity engaged in business that is the same type as that in which a change of the content of the business has been restricted; hereinafter the same applies in this Article) is presumed not to fall under the category of a subsidiary company of a company that transferred assets to the special purpose company:

一　当該特別目的会社が適正な価額で譲り受けた資産から生ずる収益をその発行する証券（当該証券に表示されるべき権利を含む。）の所有者（資産の流動化に関する法律第二条第十二項に規定する特定借入れに係る債権者及びこれと同様の借入れに係る債権者を含む。）に享受させることを目的として設立されていること。

(i) that it has been incorporated for the purpose of causing the owner (including obligees pertaining to the specific borrowings as provided in Article 2, paragraph (12) of the Act on Securitization of Assets and obligees pertaining to similar borrowings) of the securities (including rights that are to be indicated on the securities) it issues to enjoy the gain generated from assets the special purpose company received at a fair price;

二　当該特別目的会社の事業がその目的に従って適切に遂行されていること。

(ii) that the business of the special purpose company is being executed appropriately in accordance with the purpose thereof.

第二編　株式会社

Part II Stock Companies

第一章　設立

Chapter I Incorporation

第一節　通則

Section 1 General Rules

（設立費用）

(Incorporation Expenses)

第五条　法第二十八条第四号に規定する法務省令で定めるものは、次に掲げるものとする。

Article 5 Those prescribed by Ministry of Justice Order as provided in Article 28, item (iv) of the Act are as follows:

一　定款に係る印紙税

(i) stamp tax pertaining to articles of incorporation;

二　設立時発行株式と引換えにする金銭の払込みの取扱いをした銀行等に支払うべき手数料及び報酬

(ii) fees and compensation to be paid to the bank, etc. that handled the payment of the money to be paid in exchange for the shares issued at incorporation;

三　法第三十三条第三項の規定により決定された検査役の報酬

(iii) compensation for inspectors that is determined pursuant to the provisions of Article 33, paragraph (3) of the Act;

四　株式会社の設立の登記の登録免許税

(iv) registration and license tax for the registration of the incorporation of a stock company.

（検査役の調査を要しない市場価格のある有価証券）

(Securities with a Market Price Not Requiring an Investigation by the Inspector)

第六条　法第三十三条第十項第二号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する有価証券の価格とする方法とする。

Article 6 The means prescribed by Ministry of Justice Order as provided in Article 33, paragraph (10), item (ii) of the Act is that of making the price of the securities prescribed in the same item whichever is larger between the following amounts:

一　法第三十条第一項の認証の日における当該有価証券を取引する市場における最終の価格（当該日に売買取引がない場合又は当該日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the securities are traded as of the day of the certification of Article 30, paragraph (1) of the Act (if there is no sales transaction on the date, or if the date falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　法第三十条第一項の認証の日において当該有価証券が公開買付け等の対象であるときは、当該日における当該公開買付け等に係る契約における当該有価証券の価格

(ii) if the securities are the target of a tender offer, etc. on the day of certification of Article 30, paragraph (1) of the Act, the price of the securities in the contract in relation to the tender offer, etc. on the relevant date.

（銀行等）

(Banks)

第七条　法第三十四条第二項に規定する法務省令で定めるものは、次に掲げるものとする。

Article 7 Those prescribed by Ministry of Justice Order as provided in Article 34, paragraph (2) of the Act are as follows:

一　株式会社商工組合中央金庫

(i) the Shoko Chukin Bank;

二　農業協同組合法（昭和二十二年法律第百三十二号）第十条第一項第三号の事業を行う農業協同組合又は農業協同組合連合会

(ii) agricultural cooperatives or federations of agricultural cooperatives engaged in the business of Article 10, paragraph (1), item (iii) of the Agricultural Co-operatives Act (Act No. 132 of 1947);

三　水産業協同組合法（昭和二十三年法律第二百四十二号）第十一条第一項第四号、第八十七条第一項第四号、第九十三条第一項第二号又は第九十七条第一項第二号の事業を行う漁業協同組合、漁業協同組合連合会、水産加工業協同組合又は水産加工業協同組合連合会

(iii) fishing cooperatives, federations of fishing cooperatives, marine products processing cooperatives, and federations of marine products processing cooperatives engaged in undertakings set forth in Article 11, paragraph (1), item (iv), or Article 87, paragraph (1), item (iv), or Article 93, paragraph (1), item (ii), or Article 97, paragraph (1), item (ii) of the Fishing Cooperatives Act (Act No. 242 of 1948);

四　信用協同組合又は中小企業等協同組合法（昭和二十四年法律第百八十一号）第九条の九第一項第一号の事業を行う協同組合連合会

(iv) credit cooperatives, or federations of cooperatives engaged in undertakings set forth in Article 9-9, paragraph (1), item (i) of the Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949);

五　信用金庫又は信用金庫連合会

(v) a Shinkin bank or federation of Shinkin banks;

六　労働金庫又は労働金庫連合会

(vi) a labor bank or a federation of labor banks;

七　農林中央金庫

(vii) the Norinchukin bank.

（出資の履行の仮装に関して責任をとるべき発起人等）

(Incorporators Liable for Disguising the Performance of Contributions)

第七条の二　法第五十二条の二第二項に規定する法務省令で定める者は、次に掲げる者とする。

Article 7-2 The persons prescribed by Ministry of Justice Order as provided in Article 52-2, paragraph (2) of the Act are as follows:

一　出資の履行（法第三十五条に規定する出資の履行をいう。次号において同じ。）の仮装に関する職務を行った発起人及び設立時取締役

(i) incorporators and directors at incorporation performing duties related to disguising of performance of contributions (meaning the performance of contributions as provided in Article 35 of the Act; the same applies in the following item);

二　出資の履行の仮装が創立総会の決議に基づいて行われたときは、次に掲げる者

(ii) if performance of contributions is disguised pursuant to a resolution at an organizational meeting, the following persons:

イ　当該創立総会に当該出資の履行の仮装に関する議案を提案した発起人

(a) incorporators who submit proposals related to the disguising of performance of contributions at an organizational meeting;

ロ　イの議案の提案の決定に同意した発起人

(b) incorporators who consent to adoption of the proposal submission of (a);

ハ　当該創立総会において当該出資の履行の仮装に関する事項について説明をした発起人及び設立時取締役

(c) incorporators and directors at incorporation who deliver explanations regarding particulars related to the disguising of performance of contributions at an organizational meeting.

第二節　募集設立

Section 2 Incorporation through Offering Shares for Subscription

（申込みをしようとする者に対して通知すべき事項）

(Particulars to Be Disclosed to Persons Who Wish to Make an Offer)

第八条　法第五十九条第一項第五号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 8 The particulars prescribed by Ministry of Justice Order as provided in Article 59, paragraph (1), item (v) of the Act are as follows:

一　発起人が法第三十二条第一項第一号の規定により割当てを受けた設立時発行株式（出資の履行をしたものに限る。）及び引き受けた設立時募集株式の数（設立しようとする株式会社が種類株式発行会社である場合にあっては、種類及び種類ごとの数）

(i) the shares issued at incorporation allotted by the incorporator pursuant to the provisions of Article 32, paragraph (1), item (i) of the Act (limited to those for which performance of contributions has been fulfilled) and the number of shares for subscription at incorporation that were subscribed for (if the stock company to be incorporated is a company with multiple-class shares, the classes and the number per class);

二　法第三十二条第二項の規定による決定の内容

(ii) content of the determination pursuant to the provisions of Article 32, paragraph (2) of the Act;

三　株主名簿管理人を置く旨の定款の定めがあるときは、その氏名又は名称及び住所並びに営業所

(iii) if the articles of incorporation contain provisions to the effect that a shareholder register administrator is to be appointed, the name, address, and business office of that administrator;

四　定款に定められた事項（法第五十九条第一項第一号から第四号まで及び前号に掲げる事項を除く。）であって、発起人に対して設立時募集株式の引受けの申込みをしようとする者が当該者に対して通知することを請求した事項

(iv) particulars as provided in the articles of incorporation (excluding particulars listed in Article 59, paragraph (1), item (i) through item (iv) of the Act and in the preceding item) in which persons who wish to make an offer to the incorporator to subscribe for shares for subscription at incorporation have demanded of the relevant persons that notice be given.

（招集の決定事項）

(Particulars Determined in a Convocation)

第九条　法第六十七条第一項第五号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 9 The particulars prescribed by Ministry of Justice Order as provided in Article 67, paragraph (1), item (v) of the Act are as follows:

一　法第六十七条第一項第三号又は第四号に掲げる事項を定めたときは、次に掲げる事項

(i) if the particulars listed in Article 67, paragraph (1), item (iii) or item (iv) are prescribed, the following:

イ　次条第一項の規定により創立総会参考書類に記載すべき事項

(a) particulars to be stated in the reference documents for an organizational meeting pursuant to the provisions of paragraph (1) of the following Article;

ロ　法第六十七条第一項第三号に掲げる事項を定めたときは、書面による議決権の行使の期限（創立総会の日時以前の時であって、法第六十八条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(b) if the particulars listed in Article 67, paragraph (1), item (iii) of the Act are prescribed, the time limit on exercise of voting rights in writing (limited to a time on or after the date on which two weeks have passed from the date on which notice was issued pursuant to Article 68, paragraph (1) of the Act that is a time on or before the date and time of the organizational meeting);

ハ　法第六十七条第一項第四号に掲げる事項を定めたときは、電磁的方法による議決権の行使の期限（創立総会の日時以前の時であって、法第六十八条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(c) if the particulars listed in Article 67, paragraph (1), item (iv) of the Act are prescribed, the time limit on the exercise of voting rights by electronic or magnetic means (limited to a time on or after the date on which two weeks have passed from the date on which notice was issued pursuant to Article 68, paragraph (1) of the Act that is a time on or before the date and time of the organizational meeting);

ニ　第十一条第一項第二号の取扱いを定めるときは、その取扱いの内容

(d) if the treatment of Article 11, paragraph (1), item (ii) is to be prescribed, the content of that treatment;

ホ　一の設立時株主が同一の議案につき次に掲げる場合の区分に応じ、次に定める規定により重複して議決権を行使した場合において、当該同一の議案に対する議決権の行使の内容が異なるものであるときにおける当該設立時株主の議決権の行使の取扱いに関する事項を定めるとき（次号に規定する場合を除く。）は、その事項

(e) if a single shareholder at incorporation exercises voting rights in duplicate with respect to the same proposal pursuant to the provisions set forth below, in accordance with the categories of cases listed below, if particulars related to the treatment of the exercise of voting rights by the shareholder at incorporation are decided if the content of the exercise of voting rights with respect to the same proposal differs (excluding the cases prescribed in the following item), those particulars:

（１）　法第六十七条第一項第三号に掲げる事項を定めた場合　法第七十五条第一項

1. if the particulars listed in Article 67, paragraph (1), item (iii) of the Act are prescribed: Article 75, paragraph (1) of the Act;

（２）　法第六十七条第一項第四号に掲げる事項を定めた場合　法第七十六条第一項

2. if the particulars listed in Article 67, paragraph (1), item (iv) of the Act are prescribed: Article 76, paragraph (1) of the Act;

二　法第六十七条第一項第三号及び第四号に掲げる事項を定めたときは、次に掲げる事項

(ii) if the particulars listed in Article 67, paragraph (1), item (iii) and item (iv) are prescribed, the following:

イ　法第六十八条第三項の承諾をした設立時株主の請求があった時に当該設立時株主に対して法第七十条第一項の規定による議決権行使書面（同項に規定する議決権行使書面をいう。以下この節において同じ。）の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をすることとするときは、その旨

(a) if attempting to perform a delivery (including provision by electronic or magnetic means pursuant to the provisions of Article 70, paragraph (2) of the Act in lieu of the delivery) of voting forms pursuant to the provisions of that Article (meaning the voting forms prescribed in the same paragraph; hereinafter the same applies in this Section) to a shareholder at incorporation if a demand has been made by the shareholder at incorporation who has given consent under Article 68, paragraph (3) of the Act, that fact;

ロ　一の設立時株主が同一の議案につき法第七十五条第一項又は第七十六条第一項の規定により重複して議決権を行使した場合において、当該同一の議案に対する議決権の行使の内容が異なるものであるときにおける当該設立時株主の議決権の行使の取扱いに関する事項を定めるときは、その事項

(b) if a single shareholder at incorporation exercises voting rights in duplicate with respect to the same proposal pursuant to the provisions of Article 75, paragraph (1) or Article 76, paragraph (1) of the Act, if particulars related to the treatment of the exercise of voting rights by the shareholder at incorporation are decided if the content of the exercise of voting rights with respect to the same proposal differs, those particulars;

三　第一号に規定する場合以外の場合において、次に掲げる事項が創立総会の目的である事項であるときは、当該事項に係る議案の概要

(iii) in cases other than the cases prescribed in item (i), if the following particulars are for the purpose of the organizational meeting, a description of proposals in relation to those particulars:

イ　設立時役員等の選任

(a) election of officers, etc. at incorporation;

ロ　定款の変更

(b) amendment of articles of incorporation.

（創立総会参考書類）

(Reference Documents for Organizational Meetings)

第十条　法第七十条第一項又は第七十一条第一項の規定により交付すべき創立総会参考書類に記載すべき事項は、次に掲げる事項とする。

Article 10 (1) The particulars to be stated in the reference documents for an organizational meeting to be delivered pursuant to the provisions of Article 70, paragraph (1) or Article 71, paragraph (1) of the Act are as follows:

一　議案及び提案の理由

(i) proposals and reasons for motions;

二　議案が設立時取締役（設立しようとする株式会社が監査等委員会設置会社である場合にあっては、設立時監査等委員である設立時取締役を除く。）の選任に関する議案であるときは、当該設立時取締役についての第七十四条に規定する事項

(ii) if the proposal is one that is related to the election of directors at incorporation (if the stock company to be incorporated is a company with an audit and supervisory committee, excluding directors at incorporation who are audit and supervisory committee members at incorporation), the particulars as provided in Article 74 regarding the directors at incorporation;

三　議案が設立時監査等委員である設立時取締役の選任に関する議案であるときは、当該設立時監査等委員である設立時取締役についての第七十四条の三に規定する事項

(iii) if the proposal is one that is related to the election of directors at incorporation who are audit and supervisory committee members at incorporation, the particulars as provided in Article 74-3 regarding the directors at incorporation who are audit and supervisory committee members at incorporation;

四　議案が設立時会計参与の選任に関する議案であるときは、当該設立時会計参与についての第七十五条に規定する事項

(iv) if the proposal is one that is related to the election of accounting advisor at incorporation, the particulars as provided in Article 75 regarding those accounting advisor at incorporation;

五　議案が設立時監査役の選任に関する議案であるときは、当該設立時監査役についての第七十六条に規定する事項

(v) if the proposal is one that is related to the election of company auditor at incorporation, the particulars as provided in Article 76 regarding those company auditor at incorporation;

六　議案が設立時会計監査人の選任に関する議案であるときは、当該設立時会計監査人についての第七十七条に規定する事項

(vi) if the proposal is one that is related to the election of financial auditor at incorporation, the particulars as provided in Article 77 regarding the financial auditor at incorporation;

七　議案が設立時役員等の解任に関する議案であるときは、解任の理由

(vii) if the proposal is one that is related to the dismissal of officer, etc. at incorporation, the reason for dismissal;

八　前各号に掲げるもののほか、設立時株主の議決権の行使について参考となると認める事項

(viii) beyond what is set forth in the preceding items, particulars recognized as being of reference in the exercise of voting rights by shareholders at incorporation.

２　法第六十七条第一項第三号及び第四号に掲げる事項を定めた発起人が行った創立総会参考書類の交付（当該交付に代えて行う電磁的方法による提供を含む。）は、法第七十条第一項及び第七十一条第一項の規定による創立総会参考書類の交付とする。

(2) The delivery of the reference documents for an organizational meeting prepared by the incorporator who prescribed the particulars listed in Article 67, paragraph (1), item (iii) and item (iv) of the Act (including provision by electronic or magnetic means in lieu of the delivery) is delivery of reference documents for an organizational meeting pursuant to Article 70, paragraph (1) and Article 71, paragraph (1) of the Act.

（議決権行使書面）

(Voting Forms)

第十一条　法第七十条第一項の規定により交付すべき議決権行使書面に記載すべき事項又は法第七十一条第三項若しくは第四項の規定により電磁的方法により提供すべき議決権行使書面に記載すべき事項は、次に掲げる事項とする。

Article 11 (1) The particulars to be stated in the voting forms to be delivered pursuant to the provisions of Article 70, paragraph (1) of the Act, and the particulars to be stated on the voting forms to be provided by electronic or magnetic means pursuant to the provisions of Article 71, paragraph (3) or paragraph (4) of the Act, are as follows:

一　各議案（次のイ又はロに掲げる場合にあっては、当該イ又はロに定めるもの）についての賛否（棄権の欄を設ける場合にあっては、棄権を含む。）を記載する欄

(i) a field to record support for or opposition to (including abstention, if a field for abstention is provided) each proposal (in the cases listed in (a) or (b) below, the items prescribed in the (a) or (b)):

イ　二以上の設立時役員等の選任に関する議案である場合　各候補者の選任

(a) in the case of a proposal related to election of two or more officers, etc. at incorporation: The election of respective candidates;

ロ　二以上の設立時役員等の解任に関する議案である場合　各設立時役員等の解任

(b) in the case of a proposal related to the dismissal of two or more officers, etc. at incorporation: The dismissal of the respective officers, etc. at incorporation;

二　第九条第一号ニに掲げる事項を定めたときは、前号の欄に記載がない議決権行使書面が発起人に提出された場合における各議案についての賛成、反対又は棄権のいずれかの意思の表示があったものとする取扱いの内容

(ii) if the particulars listed in Article 9, item (i), (d) are prescribed, the details of treatment as an indication of intent either to support, oppose, or abstain from voting on each proposal if a voting form with nothing recorded in any field under the preceding item is presented to the incorporator;

三　第九条第一号ホ又は第二号ロに掲げる事項を定めたときは、当該事項

(iii) if the particulars listed in Article 9, item (i), (e) or item (ii), (b) are prescribed, those particulars;

四　議決権の行使の期限

(iv) the time limit on exercising voting rights;

五　議決権を行使すべき設立時株主の氏名又は名称及び行使することができる議決権の数（次のイ又はロに掲げる場合にあっては、当該イ又はロに定める事項を含む。）

(v) the names of shareholders at incorporation to exercise voting rights and the number of voting rights capable of being exercised (including particulars prescribed in (a) or (b) below in the cases listed in (a) or (b)):

イ　議案ごとに行使することができる議決権の数が異なる場合　議案ごとの議決権の数

(a) if the number of voting rights that can be exercised differs for each proposal: The number of voting rights per proposal;

ロ　一部の議案につき議決権を行使することができない場合　議決権を行使することができる議案又は議決権を行使することができない議案

(b) if voting rights may not be exercised with regard to some proposals: The proposals for which voting rights may be exercised and the proposals for which voting rights may not be exercised.

２　第九条第二号イに掲げる事項を定めた場合には、発起人は、法第六十八条第三項の承諾をした設立時株主の請求があった時に、当該設立時株主に対して、法第七十条第一項の規定による議決権行使書面の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をしなければならない。

(2) If the particulars listed in Article 9, item (ii), (a) are prescribed, if a demand has been made by a shareholder at incorporation who has given consent under Article 68, paragraph (3) of the Act, an incorporator must perform a delivery (including provision by electronic or magnetic means pursuant to the provisions of paragraph (2) of that Article in lieu of the delivery) of voting forms pursuant to Article 70, paragraph (1) of the Act to the shareholder.

（実質的に支配することが可能となる関係）

(Relationships That Allow Substantial Control)

第十二条　法第七十二条第一項に規定する法務省令で定める設立時株主は、成立後の株式会社（当該株式会社の子会社を含む。）が、当該成立後の株式会社の株主となる設立時株主である会社等の議決権（法第三百八条第一項その他これに準ずる法以外の法令（外国の法令を含む。）の規定により行使することができないとされる議決権を含み、役員等（会計監査人を除く。）の選任及び定款の変更に関する議案（これらの議案に相当するものを含む。）の全部につき株主総会（これに相当するものを含む。）において議決権を行使することができない株式（これに相当するものを含む。）に係る議決権を除く。）の総数の四分の一以上を有することとなる場合における当該成立後の株式会社の株主となる設立時株主である会社等（当該設立時株主であるもの以外の者が当該創立総会の議案につき議決権を行使することができない場合（当該議案を決議する場合に限る。）における当該設立時株主を除く。）とする。

Article 12 Where a stock company after formation (including a subsidiary company of the stock company) holds one quarter or more of the total voting rights of a company, etc. which is a shareholder at incorporation of the stock company after formation (including voting rights which cannot be exercised pursuant to the provisions of Article 308, paragraph (1) of the Act or other equivalent laws and regulations other than the Act (including laws and regulations of foreign countries); but excluding voting rights in relation to shares (including items equivalent thereto) for which a voting right cannot be exercised at a shareholder meeting (including convocations equivalent thereto) for all proposals related to the appointment of officer, etc. (excluding financial auditor) and changes to the articles of incorporation (including proposals equivalent to the relevant proposals)), the shareholder at incorporation prescribed in Ministry of Justice Order as provided in Article 72, paragraph (1) of the Act is deemed to be the company, etc. which is the shareholder at incorporation of the stock company after formation (excluding the shareholder at incorporation if a party other than the shareholder at incorporation cannot exercise a voting right for a proposal (limited to cases if the proposal is resolved) at the organizational meeting).

（書面による議決権行使の期限）

(Time Limit on Exercising Voting Rights in Writing)

第十三条　法第七十五条第一項に規定する法務省令で定める時は、第九条第一号ロの行使の期限とする。

Article 13 The time prescribed by Ministry of Justice Order as provided in Article 75, paragraph (1) of the Act is the time limit on exercising voting rights under Article 9, item (i), (b).

（電磁的方法による議決権行使の期限）

(Time Limit on Exercising Voting Rights by Electronic or Magnetic Means)

第十四条　法第七十六条第一項に規定する法務省令で定める時は、第九条第一号ハの行使の期限とする。

Article 14 The time prescribed by Ministry of Justice Order as provided in Article 76, paragraph (1) of the Act is the time limit on exercise under Article 9, item (i), (c).

（発起人の説明義務）

(Accountability of Incorporators)

第十五条　法第七十八条に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 15 The cases prescribed by Ministry of Justice Order as provided in Article 78 of the Act are as follows:

一　設立時株主が説明を求めた事項について説明をするために調査をすることが必要である場合（次に掲げる場合を除く。）

(i) cases where conducting an investigation is needed in order to provide an explanation of the matters for which a shareholder at incorporation has sought an explanation (excluding as follows):

イ　当該設立時株主が創立総会の日より相当の期間前に当該事項を発起人に対して通知した場合

(a) cases where the shareholder at incorporation provided notice of the matter to the incorporator at a reasonable period of time prior to the day of the organizational meeting;

ロ　当該事項について説明をするために必要な調査が著しく容易である場合

(b) cases if the investigation required in order to explain the matter is extremely simple;

二　設立時株主が説明を求めた事項について説明をすることにより成立後の株式会社その他の者（当該設立時株主を除く。）の権利を侵害することとなる場合

(ii) cases where explaining the matter about which a shareholder at incorporation sought an explanation would infringe upon the rights of the stock company or another corporation after their formation (excluding the shareholder at incorporation);

三　設立時株主が当該創立総会において実質的に同一の事項について繰り返して説明を求める場合

(iii) cases where a shareholder at incorporation repeatedly seeks an explanation regarding in essence the same matter at the organizational meeting;

四　前三号に掲げる場合のほか、設立時株主が説明を求めた事項について説明をしないことにつき正当な事由がある場合

(iv) beyond the cases set forth in the preceding three items, cases where justifiable grounds exist for not explaining a matter for which a shareholder at incorporation has sought an explanation.

（創立総会の議事録）

(Minutes of Organizational Meetings)

第十六条　法第八十一条第一項の規定による創立総会の議事録の作成については、この条の定めるところによる。

Article 16 (1) The preparation of minutes of organizational meetings pursuant to the provisions of Article 81, paragraph (1) of the Act is governed by the provisions of this Article.

２　創立総会の議事録は、書面又は電磁的記録（法第二十六条第二項に規定する電磁的記録をいう。第七編第四章第二節を除き、以下同じ。）をもって作成しなければならない。

(2) Minutes of organizational meetings must be prepared in writing or as electronic or magnetic records (meaning electronic or magnetic records as provided in Article 26, paragraph (2) of the Act; the same applies hereinafter except in Part VII, Chapter IV, Section 2).

３　創立総会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of organizational meetings must include the following:

一　創立総会が開催された日時及び場所

(i) the date, time, and place where the organizational meeting was held;

二　創立総会の議事の経過の要領及びその結果

(ii) summary of the progress of the agenda of the organizational meeting and the results thereof;

三　創立総会に出席した発起人、設立時取締役、設立時執行役（設立しようとする株式会社が監査等委員会設置会社である場合にあっては、設立時監査等委員である設立時取締役又はそれ以外の設立時取締役）、設立時会計参与、設立時監査役又は設立時会計監査人の氏名又は名称

(iii) the names of the incorporators, directors at incorporation, executive officers at incorporation (if the stock company to be incorporated is a company with an audit and supervisory committee, directors at incorporation who are audit and supervisory committee members at incorporation or other directors at incorporation), accounting advisor at incorporation, company auditor at incorporation, and financial auditor at incorporation in attendance at the organizational meeting;

四　創立総会の議長が存するときは、議長の氏名

(iv) the name of the chairperson of the organizational meeting, if any;

五　議事録の作成に係る職務を行った発起人の氏名又は名称

(v) name of the incorporator performing duties in relation to preparation of the minutes.

４　次の各号に掲げる場合には、創立総会の議事録は、当該各号に定める事項を内容とするものとする。

(4) In the cases listed in the following items, the minutes of the organizational meeting are to include the particulars prescribed in each of the following items:

一　法第八十二条第一項の規定により創立総会の決議があったものとみなされた場合　次に掲げる事項

(i) if a resolution is deemed to have been made at the organizational meeting pursuant to the provisions of Article 82, paragraph (1) of the Act: The following:

イ　創立総会の決議があったものとみなされた事項の内容

(a) the content of the matters about which a resolution is deemed to have been made at the organizational meeting;

ロ　イの事項の提案をした者の氏名又は名称

(b) the name of the person proposing (a);

ハ　創立総会の決議があったものとみなされた日

(c) the date on which the resolution is deemed to have been made at the organizational meeting;

ニ　議事録の作成に係る職務を行った発起人の氏名又は名称

(d) name of the incorporator performing duties in relation to preparation of the minutes;

二　法第八十三条の規定により創立総会への報告があったものとみなされた場合　次に掲げる事項

(ii) if a report is deemed to have been made to the organizational meeting pursuant to the provisions of Article 83 of the Act: The following:

イ　創立総会への報告があったものとみなされた事項の内容

(a) the content of the particulars about which a report is deemed to have been made to the organizational meeting;

ロ　創立総会への報告があったものとみなされた日

(b) the date on which the report is deemed to have been made to the organizational meeting;

ハ　議事録の作成に係る職務を行った発起人の氏名又は名称

(c) name of the incorporator performing duties in relation to preparation of the minutes.

（種類創立総会）

(Organizational Meetings of Multiple-Class Shareholders)

第十七条　次の各号に掲げる規定は、当該各号に定めるものについて準用する。

Article 17 The following provisions apply mutatis mutandis to the particulars prescribed in each item:

一　第九条　法第八十六条において準用する法第六十七条第一項第五号に規定する法務省令で定める事項

(i) Article 9: Matters prescribed by Ministry of Justice Order as provided in Article 67, paragraph (1), item (v) as applied mutatis mutandis pursuant to Article 86 of the Act;

二　第十条　種類創立総会の創立総会参考書類

(ii) Article 10: Reference documents for an organizational meeting of multiple-class shareholders;

三　第十一条　種類創立総会の議決権行使書面

(iii) Article 11: Voting forms for an organizational meeting of multiple-class shareholders;

四　第十二条　法第八十六条において準用する法第七十二条第一項に規定する法務省令で定める設立時株主

(iv) Article 12: Shareholders at incorporation prescribed by Ministry of Justice Order as provided in Article 72, paragraph (1) as applied mutatis mutandis pursuant to Article 86 of the Act;

五　第十三条　法第八十六条において準用する法第七十五条第一項に規定する法務省令で定める時

(v) Article 13: The time prescribed by Ministry of Justice Order as provided in Article 75, paragraph (1) as applied mutatis mutandis pursuant to Article 86 of the Act;

六　第十四条　法第八十六条において準用する法第七十六条第一項に規定する法務省令で定める時

(vi) Article 14: The time prescribed by Ministry of Justice Order as provided in Article 76, paragraph (1) as applied mutatis mutandis pursuant to Article 86 of the Act;

七　第十五条　法第八十六条において準用する法第七十八条に規定する法務省令で定める場合

(vii) Article 15: The cases prescribed by Ministry of Justice Order as provided in Article 78 as applied mutatis mutandis pursuant to Article 86 of the Act;

八　前条　法第八十六条において準用する法第八十一条第一項の規定による議事録の作成

(viii) the preceding Article: Preparation of minutes pursuant to the provisions of Article 81, paragraph (1) as applied mutatis mutandis pursuant to Article 86 of the Act.

（累積投票による設立時取締役の選任）

(Election of Directors at Incorporation by Cumulative Voting)

第十八条　法第八十九条第五項の規定により法務省令で定めるべき事項は、この条の定めるところによる。

Article 18 (1) The matters to be prescribed by Ministry of Justice Order pursuant to the provisions of Article 89, paragraph (5) of the Act are governed by the provisions of this Article.

２　法第八十九条第一項の規定による請求があった場合には、発起人（創立総会の議長が存する場合にあっては、議長）は、同項の創立総会における設立時取締役（設立しようとする株式会社が監査等委員会設置会社である場合にあっては、設立時監査等委員である設立時取締役又はそれ以外の設立時取締役。以下この条において同じ。）の選任の決議に先立ち、法第八十九条第三項から第五項までに規定するところにより設立時取締役を選任することを明らかにしなければならない。

(2) If a demand has been made pursuant to the provisions of Article 89, paragraph (1) of the Act, the incorporator (or the chairperson of the organizational meeting, if any) must disclose prior to a resolution for the appointment of directors at incorporation (if the stock company to be incorporated is a company with an audit and supervisory committee, directors at incorporation who are audit and supervisory committee members at incorporation or other directors at incorporation; hereinafter the same applies in this Article) at an organizational meeting under the same paragraph that directors at incorporation will be elected pursuant to the provisions of Article 89, paragraph (3) through paragraph (5).

３　法第八十九条第四項の場合において、投票の同数を得た者が二人以上存することにより同条第一項の創立総会において選任する設立時取締役の数の設立時取締役について投票の最多数を得た者から順次設立時取締役に選任されたものとすることができないときは、当該創立総会において選任する設立時取締役の数以下の数であって投票の最多数を得た者から順次設立時取締役に選任されたものとすることができる数の範囲内で、投票の最多数を得た者から順次設立時取締役に選任されたものとする。

(3) In the case set forth in Article 89, paragraph (4) of the Act, if, in electing directors at incorporation at an organizational meeting under paragraph (1) of that Article, it is not possible to reach the number to be determined at the organizational meeting through the election of the directors at incorporation in the order of number of votes obtained by the respective candidates due to the fact that two or more candidates have obtained the same number of votes, the number of directors at incorporation can be less than the determined number, within the scope of the number to be determined through the election of the directors at incorporation in the order of number of votes obtained by the respective candidates.

４　前項に規定する場合において、法第八十九条第一項の創立総会において選任する設立時取締役の数から前項の規定により設立時取締役に選任されたものとされた者の数を減じて得た数の設立時取締役は、同条第三項及び第四項に規定するところによらないで、創立総会の決議により選任する。

(4) In the case as provided in the preceding paragraph, directors at incorporation in the number obtained by subtracting the number of those regarded as having been elected as directors at incorporation pursuant to the provisions of the preceding paragraph from the number of directors at incorporation to be elected at an organizational meeting under Article 89, paragraph (1) of the Act are elected by a resolution at the organizational meeting, without complying with the provisions of paragraph (3) and paragraph (4) of that Article.

（払込みの仮装に関して責任をとるべき発起人等）

(Incorporators Liable for Disguising the Performance of Payment)

第十八条の二　法第百三条第二項に規定する法務省令で定める者は、次に掲げる者とする。

Article 18-2 The persons prescribed by Ministry of Justice Order as provided in Article 103, paragraph (2) of the Act are the following persons:

一　払込み（法第六十三条第一項の規定による払込みをいう。次号において同じ。）の仮装に関する職務を行った発起人及び設立時取締役

(i) incorporators and directors at incorporation performing duties related to disguising of payment (meaning the payment pursuant to the provisions of Article 63, paragraph (1) of the Act; the same applies in the following item);

二　払込みの仮装が創立総会の決議に基づいて行われたときは、次に掲げる者

(ii) if payment is disguised pursuant to a resolution at the organizational meeting, the following persons:

イ　当該創立総会に当該払込みの仮装に関する議案を提案した発起人

(a) incorporators who submit proposals related to the disguising of payment at the organizational meeting;

ロ　イの議案の提案の決定に同意した発起人

(b) incorporators who consent to adoption of the proposal submission of (a);

ハ　当該創立総会において当該払込みの仮装に関する事項について説明をした発起人及び設立時取締役

(c) incorporators and directors at incorporation who deliver explanations regarding matters related to the disguising of payment at the organizational meeting.

第二章　株式

Chapter II Shares

第一節　総則

Section 1 General Provisions

（種類株主総会における取締役又は監査役の選任）

(Election of Directors and Company Auditors at General Meetings of Multiple-Class Shareholders)

第十九条　法第百八条第二項第九号ニに規定する法務省令で定める事項は、次に掲げる事項とする。

Article 19 Matters prescribed by Ministry of Justice Order as provided in Article 108, paragraph (2), item (ix), (d) of the Act are as follows:

一　当該種類の株式の種類株主を構成員とする種類株主総会において取締役（監査等委員会設置会社にあっては、監査等委員である取締役又はそれ以外の取締役）を選任することができる場合にあっては、次に掲げる事項

(i) if directors (in the case of a company with an audit and supervisory committee, directors who are audit and supervisory committee members or other directors) may be elected at a general meeting of multiple-class shareholders made up of multiple-class shareholders of the relevant class of shares, the following:

イ　当該種類株主総会において社外取締役（監査等委員会設置会社にあっては、監査等委員である社外取締役又はそれ以外の社外取締役。イ及びロにおいて同じ。）を選任しなければならないこととするときは、その旨及び選任しなければならない社外取締役の数

(a) if outside directors (in the case of a company with an audit and supervisory committee, outside directors who are audit and supervisory committee members or other outside directors; the same applies in (a) and (b)) are to be elected at the general meeting of multiple-class shareholders, that fact and the number of outside directors who are to be elected;

ロ　イの定めにより選任しなければならない社外取締役の全部又は一部を他の種類株主と共同して選任することとするときは、当該他の種類株主の有する株式の種類及び共同して選任する社外取締役の数

(b) if some or all of the outside directors who are to be elected pursuant to the provisions of (a) are to be elected jointly with other multiple-class shareholders, the class of the shares held by the relevant other multiple-class shareholders, and the number of outside directors to be elected jointly;

ハ　イ又はロに掲げる事項を変更する条件があるときは、その条件及びその条件が成就した場合における変更後のイ又はロに掲げる事項

(c) if there are any conditions that would alter the particulars listed in (a) or (b), such conditions, and what the particulars listed in (a) or (b) would be after such alterations if such conditions were fulfilled;

二　当該種類の株式の種類株主を構成員とする種類株主総会において監査役を選任することができる場合にあっては、次に掲げる事項

(ii) if company auditor may be elected at a general meeting of multiple-class shareholders made up of multiple-class shareholders of the relevant class of shares, the following:

イ　当該種類株主総会において社外監査役を選任しなければならないこととするときは、その旨及び選任しなければならない社外監査役の数

(a) if outside company auditors are to be elected at the general meeting of multiple-class shareholders, that fact and the number of outside company auditors who are to be elected;

ロ　イの定めにより選任しなければならない社外監査役の全部又は一部を他の種類株主と共同して選任することとするときは、当該他の種類株主の有する株式の種類及び共同して選任する社外監査役の数

(b) if some or all of the outside company auditors who are to be elected pursuant to the provisions of (a) are to be elected jointly with other multiple-class shareholders, the class of the shares held by the relevant other multiple-class shareholders, and the number of outside company auditors to be elected jointly;

ハ　イ又はロに掲げる事項を変更する条件があるときは、その条件及びその条件が成就した場合における変更後のイ又はロに掲げる事項

(c) if there are any conditions that would alter the particulars listed in (a) or (b), such conditions, and what the particulars listed in (a) or (b) would be after such alterations if such conditions were fulfilled.

（種類株式の内容）

(Features of Classes of Shares)

第二十条　法第百八条第三項に規定する法務省令で定める事項は、次の各号に掲げる事項について内容の異なる種類の株式の内容のうち、当該各号に定める事項以外の事項とする。

Article 20 (1) The matters prescribed by Ministry of Justice Order as provided in Article 108, paragraph (3) of the Act are, among the features of the classes of shares that differ from those prescribed in each of the following items, those whose features are other than those listed in each of the following items:

一　剰余金の配当　配当財産の種類

(i) dividends from surplus: Dividend property classes;

二　残余財産の分配　残余財産の種類

(ii) distribution of residual assets: Residual asset classes;

三　株主総会において議決権を行使することができる事項　法第百八条第二項第三号イに掲げる事項

(iii) matters for which voting rights may be exercised at a shareholder meeting: The particulars listed in Article 108, paragraph (2), item (iii), (a);

四　譲渡による当該種類の株式の取得について当該株式会社の承認を要すること　法第百七条第二項第一号イに掲げる事項

(iv) that the approval of the stock company is required for the acquisition of shares of the relevant class by transfer: The particulars listed in Article 107, paragraph (2), item (i), (a);

五　当該種類の株式について、株主が当該株式会社に対してその取得を請求することができること　次に掲げる事項

(v) that shareholders may demand that the stock company acquire the classes of shares held by such shareholders: The following:

イ　法第百七条第二項第二号イに掲げる事項

(a) the particulars listed in Article 107, paragraph (2), item (ii), (a) of the Act;

ロ　当該種類の株式一株を取得するのと引換えに当該種類の株主に対して交付する財産の種類

(b) the kind of property to be delivered to shareholders of the relevant classes in exchange for acquisition of one share of those classes;

六　当該種類の株式について、当該株式会社が一定の事由が生じたことを条件としてこれを取得することができること　次に掲げる事項

(vi) that the stock company may acquire such class of shares on the condition of certain grounds arising: The following:

イ　一定の事由が生じた日に当該株式会社がその株式を取得する旨

(a) a statement to the effect that the stock company will acquire those shares on the day if certain grounds arise;

ロ　法第百七条第二項第三号ロに規定する場合における同号イの事由

(b) the grounds in Article 107, paragraph (2), item (iii), (a) of the Act in the case prescribed in (b) of the same item;

ハ　法第百七条第二項第三号ハに掲げる事項（当該種類の株式の株主の有する当該種類の株式の数に応じて定めるものを除く。）

(c) the particulars listed in Article 107, paragraph (2), item (iii), (c) (excluding those prescribed in accordance with the number of shares of the class held by the shareholder);

ニ　当該種類の株式一株を取得するのと引換えに当該種類の株主に対して交付する財産の種類

(d) the kind of property to be delivered to shareholders of the classes in exchange for acquisition of one share of the classes;

七　当該種類の株式について、当該株式会社が株主総会の決議によってその全部を取得すること　法第百八条第二項第七号イに掲げる事項

(vii) that such stock company will acquire the entirety of such class of shares by resolution at a shareholder meeting: The particulars listed in Article 108, paragraph (2), item (vii), (a) of the Act;

八　株主総会（取締役会設置会社にあっては株主総会又は取締役会、清算人会設置会社にあっては株主総会又は清算人会）において決議すべき事項のうち、当該決議のほか、当該種類の株式の種類株主を構成員とする種類株主総会の決議があることを必要とするもの　法第百八条第二項第八号イに掲げる事項

(viii) regarding matters to be resolved at a shareholder meeting (or at a shareholder meeting or board of directors meeting for a company with a board of directors, or at a shareholder meeting or board of liquidators meeting for a company with a board of liquidators) that require, in addition to such resolution, a resolution at a general meeting of multiple-class shareholders made up of the multiple-class shareholders of such class of shares: The particulars listed in Article 108, paragraph (2), item (viii), (a) of the Act;

九　当該種類の株式の種類株主を構成員とする種類株主総会において取締役（監査等委員会設置会社にあっては、監査等委員である取締役又はそれ以外の取締役）又は監査役を選任すること　法第百八条第二項第九号イ及びロに掲げる事項

(ix) that directors (in the case of a company with an audit and supervisory committee, directors who are audit and supervisory committee members or other directors) or company auditor is to be elected at a general meeting of multiple-class shareholders made up of the multiple-class shareholders of the class of shares: The particulars listed in Article 108, paragraph (2), item (ix), (a) and (b) of the Act.

２　次に掲げる事項は、前項の株式の内容に含まれるものと解してはならない。

(2) The following is not to be construed as including the features of the shares in the preceding paragraph:

一　法第百六十四条第一項に規定する定款の定め

(i) provisions of the articles of incorporation as provided in Article 164, paragraph (1) of the Act;

二　法第百六十七条第三項に規定する定款の定め

(ii) provisions of the articles of incorporation as provided in Article 167, paragraph (3) of the Act;

三　法第百六十八条第一項及び第百六十九条第二項に規定する定款の定め

(iii) provisions of the articles of incorporation as provided in Article 168, paragraph (1) and Article 169, paragraph (2) of the Act;

四　法第百七十四条に規定する定款の定め

(iv) provisions of the articles of incorporation as provided in Article 174 of the Act;

五　法第百八十九条第二項及び第百九十四条第一項に規定する定款の定め

(v) provisions of the articles of incorporation as provided in Article 189, paragraph (2) and Article 194, paragraph (1) of the Act;

六　法第百九十九条第四項及び第二百三十八条第四項に規定する定款の定め

(vi) provisions of the articles of incorporation as provided in Article 199, paragraph (4) and Article 238, paragraph (4) of the Act.

（利益の供与に関して責任をとるべき取締役等）

(Directors Liable for the Furnishing of Benefits)

第二十一条　法第百二十条第四項に規定する法務省令で定める者は、次に掲げる者とする。

Article 21 The persons prescribed by Ministry of Justice Order as provided in Article 120, paragraph (4) of the Act are as follows:

一　利益の供与（法第百二十条第一項に規定する利益の供与をいう。以下この条において同じ。）に関する職務を行った取締役及び執行役

(i) directors and executive officers performing duties related to furnishing benefits (meaning the giving of benefits as provided in Article 120, paragraph (1) of the Act; hereinafter the same applies in this Article);

二　利益の供与が取締役会の決議に基づいて行われたときは、次に掲げる者

(ii) if benefits are furnished pursuant to a resolution of the board of directors, the following persons:

イ　当該取締役会の決議に賛成した取締役

(a) directors who approved the resolution of the board of directors;

ロ　当該取締役会に当該利益の供与に関する議案を提案した取締役及び執行役

(b) directors and executive officers who submitted proposals related to the furnishing of benefits at a board of directors meeting;

三　利益の供与が株主総会の決議に基づいて行われたときは、次に掲げる者

(iii) if the benefits were furnished pursuant to a resolution at a shareholder meeting, the following persons:

イ　当該株主総会に当該利益の供与に関する議案を提案した取締役

(a) directors who submitted proposals at the shareholder meeting related to the benefits being furnished;

ロ　イの議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

(b) directors who agreed to adopt the proposal to submit (a) (excluding directors of a company with a board of directors);

ハ　イの議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

(c) if the proposal to submit (a) is made pursuant to a resolution of the board of directors, the directors who approved the resolution at the board of directors meeting;

ニ　当該株主総会において当該利益の供与に関する事項について説明をした取締役及び執行役

(d) directors and executive officers who provided an explanation at the shareholder meeting regarding particulars related to the furnishing of benefits.

第二節　株式の譲渡等

Section 2 Transfer of Shares

（株主名簿記載事項の記載等の請求）

(Demand for Entry of Information in a Shareholder Register)

第二十二条　法第百三十三条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 22 (1) The cases prescribed by Ministry of Justice Order as provided in Article 133, paragraph (2) of the Act are as follows:

一　株式取得者が、株主として株主名簿に記載若しくは記録がされた者又はその一般承継人に対して当該株式取得者の取得した株式に係る法第百三十三条第一項の規定による請求をすべきことを命ずる確定判決を得た場合において、当該確定判決の内容を証する書面その他の資料を提供して請求をしたとき。

(i) if an acquirer of shares obtains a final and binding judgment against a person who is stated or recorded in the shareholder register as a shareholder or a general successor of that person ordering that a demand be made pursuant to the provisions of Article 133, paragraph (1) of the Act in relation to the shares acquired by the acquirer of shares, the time if the demand is made by providing documents or other materials certifying the content of the final and binding judgment;

二　株式取得者が前号の確定判決と同一の効力を有するものの内容を証する書面その他の資料を提供して請求をしたとき。

(ii) if the acquirer of shares makes a demand by providing documents or other materials certifying content having the same effect as the final and binding judgment of the preceding item;

三　株式取得者が指定買取人である場合において、譲渡等承認請求者に対して売買代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(iii) in cases where an acquirer of shares is a designated purchaser, if a demand is made by providing documents or other materials certifying that the entirety of the sale price has been paid to the requester for approval of transfer;

四　株式取得者が一般承継により当該株式会社の株式を取得した者である場合において、当該一般承継を証する書面その他の資料を提供して請求をしたとき。

(iv) in cases where an acquirer of shares is a person who has acquired shares of the stock company by general succession, if a demand is made by providing documents or other materials certifying the general succession;

五　株式取得者が当該株式会社の株式を競売により取得した者である場合において、当該競売により取得したことを証する書面その他の資料を提供して請求をしたとき。

(v) in cases where an acquirer of shares is a person who has acquired shares of the stock company by auction, if a demand is made by providing documents or other materials certifying that the acquisition is done by the auction;

六　株式取得者が株式売渡請求により当該株式会社の発行する売渡株式の全部を取得した者である場合において、当該株式取得者が請求をしたとき。

(vi) in cases where the acquirer of shares is a person who has acquired the entirety of the shares subject to a cash-out issued by the stock company based on a demand to cash out, if the acquirer of shares makes the demand;

七　株式取得者が株式交換（組織変更株式交換を含む。）により当該株式会社の発行済株式の全部を取得した会社である場合において、当該株式取得者が請求をしたとき。

(vii) in cases where the acquirer of shares is a company that acquired the entirety of the issued shares of the stock company by share exchange (including share exchange on entity conversion), if the acquirer of shares makes the demand;

八　株式取得者が株式移転（組織変更株式移転を含む。）により当該株式会社の発行済株式の全部を取得した株式会社である場合において、当該株式取得者が請求をしたとき。

(viii) in cases where the acquirer of shares is a stock company that acquired the entirety of the issued shares of the stock company by share transfer (including share transfer on entity conversion), if the acquirer of shares makes the demand;

九　株式取得者が法第百九十七条第一項の株式を取得した者である場合において、同条第二項の規定による売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(ix) in cases where the acquirer of shares is a person who has acquired shares of Article 197, paragraph (1) of the Act, if a demand is made by providing documents or other materials certifying that the entirety of the price in relation to the sale has been paid pursuant to the provisions of paragraph (2) of that Article;

十　株式取得者が株券喪失登録者である場合において、当該株式取得者が株券喪失登録日の翌日から起算して一年を経過した日以降に、請求をしたとき（株券喪失登録が当該日前に抹消された場合を除く。）。

(x) in cases where the acquirer of shares is a registrant of a lost share certificate, if the demand is made, on or after the day on which one year has elapsed from the day following the day of registration of the lost share certificate by the acquirer of shares (excluding cases if the registration of the lost share certificate has been cancelled prior to the relevant date);

十一　株式取得者が法第二百三十四条第二項（法第二百三十五条第二項において準用する場合を含む。）の規定による売却に係る株式を取得した者である場合において、当該売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(xi) in cases where the acquirer of shares is a person who has acquired shares in relation to a sale pursuant to the provisions of Article 234, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act), if a demand is made by providing documents or other materials certifying that the entirety of the price in relation to the sale has been paid.

２　前項の規定にかかわらず、株式会社が株券発行会社である場合には、法第百三十三条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

(2) Notwithstanding the provisions of the preceding paragraph, in cases where a stock company is a company issuing share certificates, the cases prescribed by Ministry of Justice Order as provided in Article 133, paragraph (2) of the Act are as follows:

一　株式取得者が株券を提示して請求をした場合

(i) if the acquirer of shares presents the share certificates when making a demand;

二　株式取得者が株式売渡請求により当該株式会社の発行する売渡株式の全部を取得した者である場合において、当該株式取得者が請求をしたとき。

(ii) if the acquirer of shares is a person who has acquired the entirety of the shares subject to a cash-out issued by the stock company based on a demand to cash out, and the acquirer of shares makes the demand;

三　株式取得者が株式交換（組織変更株式交換を含む。）により当該株式会社の発行済株式の全部を取得した会社である場合において、当該株式取得者が請求をしたとき。

(iii) if the acquirer of shares is a company that acquired the entirety of the issued shares of the stock company by share exchange (including share exchange on entity conversion), and the acquirer of shares makes the demand;

四　株式取得者が株式移転（組織変更株式移転を含む。）により当該株式会社の発行済株式の全部を取得した株式会社である場合において、当該株式取得者が請求をしたとき。

(iv) if the acquirer of shares is a stock company that acquired the entirety of the issued shares of the stock company by share transfer (including share transfer on entity conversion), and the acquirer of shares makes the demand;

五　株式取得者が法第百九十七条第一項の株式を取得した者である場合において、同項の規定による競売又は同条第二項の規定による売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(v) if an acquirer of shares is a person who has acquired shares of Article 197, paragraph (1) of the Act, if a demand is made by providing documents or other materials certifying that the entirety of the price in relation to the auction pursuant to the provisions of the same paragraph or the sale in relation to the provisions of paragraph (2) of that Article has been paid;

六　株式取得者が法第二百三十四条第一項若しくは第二百三十五条第一項の規定による競売又は法第二百三十四条第二項（法第二百三十五条第二項において準用する場合を含む。）の規定による売却に係る株式を取得した者である場合において、当該競売又は当該売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(vi) if an acquirer of shares is a person who has acquired shares in relation to an auction pursuant to the provisions of Article 234, paragraph (1) or Article 235, paragraph (1) of the Act, or a sale pursuant to the provisions of Article 234, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act), if a demand is made by providing documents or other materials certifying that the entirety of the price in relation to the auction or the sale has been paid.

（子会社による親会社株式の取得）

(Acquisition of Parent Company Shares by a Subsidiary Company)

第二十三条　法第百三十五条第二項第五号に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 23 The cases prescribed by Ministry of Justice Order as provided in Article 135, paragraph (2), item (v) of the Act are as follows:

一　吸収分割（法以外の法令（外国の法令を含む。以下この条において同じ。）に基づく吸収分割に相当する行為を含む。）に際して親会社株式の割当てを受ける場合

(i) if a subsidiary company is allotted the parent company shares on the occasion of an absorption-type company split (including acts equivalent to absorption-type company splits pursuant to applicable laws and regulations other than the Act (including the laws and regulations of a foreign country; hereinafter the same applies in this Article));

二　株式交換（法以外の法令に基づく株式交換に相当する行為を含む。）に際してその有する自己の株式（持分その他これに準ずるものを含む。以下この条において同じ。）と引換えに親会社株式の割当てを受ける場合

(ii) if a subsidiary company is allotted the parent company shares in exchange for treasury shares it holds (including equity interest and other equivalent interests; hereinafter the same applies in this Article), on the occasion of a share exchange (including acts equivalent to share exchanges pursuant to the laws and regulations other than the Act);

三　株式移転（法以外の法令に基づく株式移転に相当する行為を含む。）に際してその有する自己の株式と引換えに親会社株式の割当てを受ける場合

(iii) if a subsidiary company is allotted the parent company shares in exchange for treasury shares it holds, on the occasion of a share transfer (including acts equivalent to share transfers pursuant to the laws and regulations other than the Act);

四　親会社株式を無償で取得する場合

(iv) if a subsidiary company acquires the parent company shares without contribution;

五　その有する他の法人等の株式につき当該他の法人等が行う剰余金の配当又は残余財産の分配（これらに相当する行為を含む。）により親会社株式の交付を受ける場合

(v) if the parent company shares are delivered to the subsidiary company through a distribution of dividends from surplus or residual assets (including equivalent acts) by another corporation, etc. on the shares of the relevant other corporation, etc. that the subsidiary company holds;

六　その有する他の法人等の株式につき当該他の法人等が行う次に掲げる行為に際して当該株式と引換えに当該親会社株式の交付を受ける場合

(vi) if the parent company shares are delivered to the subsidiary company in exchange for the shares of another corporation, etc. that the subsidiary company holds, on the occasion of the following acts by that other corporation, etc. with respect to the shares of that other corporation, etc.:

イ　組織の変更

(a) entity conversion;

ロ　合併

(b) merger;

ハ　株式交換（法以外の法令に基づく株式交換に相当する行為を含む。）

(c) share exchange (including acts equivalent to share exchanges pursuant to the laws and regulations other than the Act);

ニ　株式移転（法以外の法令に基づく株式移転に相当する行為を含む。）

(d) share transfer (including acts equivalent to share transfers pursuant to the laws and regulations other than the Act);

ホ　取得条項付株式（これに相当する株式を含む。）の取得

(e) acquisition of shares subject to call (including equivalent shares);

ヘ　全部取得条項付種類株式（これに相当する株式を含む。）の取得

(f) acquisition of a share subject to class-wide call (including equivalent shares);

七　その有する他の法人等の新株予約権等を当該他の法人等が当該新株予約権等の定めに基づき取得することと引換えに親会社株式の交付をする場合において、当該親会社株式の交付を受けるとき。

(vii) if parent company shares are delivered in exchange for the acquisition of share options, etc. in another legal person, etc. that the subsidiary company holds corporation in accordance with the provisions of those share options, etc., and the subsidiary company is delivered those parent company shares;

八　法第百三十五条第一項の子会社である者（会社を除く。）が行う次に掲げる行為に際して当該者がその対価として親会社株式を交付するために、その対価として交付すべき当該親会社株式の総数を超えない範囲において当該親会社株式を取得する場合

(viii) if, in order for a person who is a subsidiary company under Article 135, paragraph (1) of the Act (excluding a company) to deliver its parent company shares as consideration on the occasion of the following acts, the parent company shares are acquired in a range not exceeding the total number of the parent company shares to be delivered as consideration:

イ　組織の変更

(a) entity conversion;

ロ　合併

(b) merger;

ハ　法以外の法令に基づく吸収分割に相当する行為による他の法人等がその事業に関して有する権利義務の全部又は一部の承継

(c) succession to all or part of the rights and obligations that any other corporation, etc. holds in relation to the business due to acts equivalent to an absorption-type company split pursuant to laws and regulations other than the Act;

ニ　法以外の法令に基づく株式交換に相当する行為による他の法人等が発行している株式の全部の取得

(d) acquisition of the entirety of the shares issued by any other corporation, etc. due to acts equivalent to share exchange pursuant to laws and regulations other than the Act;

九　他の法人等（会社及び外国会社を除く。）の事業の全部を譲り受ける場合において、当該他の法人等の有する親会社株式を譲り受けるとき。

(ix) if the entirety of the business of any other corporation, etc. (excluding a company and foreign companies) is assigned, and parent company shares held by the relevant other legal person, etc. are assigned;

十　合併後消滅する法人等（会社を除く。）から親会社株式を承継する場合

(x) a case of succeeding to parent company shares by a corporation, etc. that disappears after a merger (excluding a company);

十一　吸収分割又は新設分割に相当する行為により他の法人等（会社を除く。）から親会社株式を承継する場合

(xi) a case of succeeding to parent company shares by any other corporation, etc. (excluding a company) due to acts equivalent to an absorption-type company split or an incorporation-type company split;

十二　親会社株式を発行している株式会社（連結配当規制適用会社に限る。）の他の子会社から当該親会社株式を譲り受ける場合

(xii) a case where parent company shares are assigned from another subsidiary company of a stock company issuing the parent company shares (limited to a company to which consolidated dividend regulations apply);

十三　その権利の実行に当たり目的を達成するために親会社株式を取得することが必要かつ不可欠である場合（前各号に掲げる場合を除く。）

(xiii) if acquiring parent company shares is necessary and indispensable in order to achieve the purpose of exercising those rights (excluding the cases listed in the preceding items).

（株式取得者からの承認の請求）

(Request for Approval by Acquirers of Shares)

第二十四条　法第百三十七条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 24 (1) The cases prescribed by Ministry of Justice Order as provided in Article 137, paragraph (2) of the Act are as follows:

一　株式取得者が、株主として株主名簿に記載若しくは記録がされた者又はその一般承継人に対して当該株式取得者の取得した株式に係る法第百三十七条第一項の規定による請求をすべきことを命ずる確定判決を得た場合において、当該確定判決の内容を証する書面その他の資料を提供して請求をしたとき。

(i) if an acquirer of shares obtains a final and binding judgment against a person who is stated or recorded in the shareholder register as a shareholder or a general successor of that person ordering that a demand be made pursuant to the provisions of Article 137, paragraph (1) of the Act in relation to the shares acquired by the acquirer of shares, the time when the demand is made by providing documents or other materials certifying the content of the final and binding judgment;

二　株式取得者が前号の確定判決と同一の効力を有するものの内容を証する書面その他の資料を提供して請求をしたとき。

(ii) if the acquirer of shares makes a demand by providing documents or other materials certifying content that has the same effect as the final and binding judgment of the preceding item;

三　株式取得者が当該株式会社の株式を競売により取得した者である場合において、当該競売により取得したことを証する書面その他の資料を提供して請求をしたとき。

(iii) if an acquirer of shares is a person who has acquired shares of the stock company by auction, and a demand is made by providing documents or other materials certifying that the acquisition is done by that auction;

四　株式取得者が組織変更株式交換により当該株式会社の株式の全部を取得した会社である場合において、当該株式取得者が請求をしたとき。

(iv) if the acquirer of shares is a company that acquired the entirety of the shares of the stock company by share exchange on entity conversion, and the acquirer of shares makes the demand;

五　株式取得者が株式移転（組織変更株式移転を含む。）により当該株式会社の発行済株式の全部を取得した株式会社である場合において、当該株式取得者が請求をしたとき。

(v) if the acquirer of shares is a stock company that acquired the entirety of the issued shares of the stock company by share transfer (including share transfer on entity conversion), and the acquirer of shares makes the demand;

六　株式取得者が法第百九十七条第一項の株式を取得した者である場合において、同条第二項の規定による売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(vi) if the acquirer of shares is a person who has acquired shares of Article 197, paragraph (1) of the Act, and a demand is made by providing documents or other materials certifying that the entirety of the price in relation to the sale has been paid pursuant to the provisions of paragraph (2) of that Article;

七　株式取得者が株券喪失登録者である場合において、当該株式取得者が株券喪失登録日の翌日から起算して一年を経過した日以降に、請求をしたとき（株券喪失登録が当該日前に抹消された場合を除く。）。

(vii) if the acquirer of shares is a registrant of a lost share certificate, when the demand is made, on or after the day on which one year has elapsed from the day following the day of registration of the lost share certificate by the acquirer of shares (excluding cases where the registration of the lost share certificate has been cancelled prior to the date);

八　株式取得者が法第二百三十四条第二項（法第二百三十五条第二項において準用する場合を含む。）の規定による売却に係る株式を取得した者である場合において、当該売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(viii) if the acquirer of shares is a person who has acquired shares in relation to a sale pursuant to the provisions of Article 234, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act), when a demand is made by providing documents or other materials certifying that the entirety of the price in relation to the sale has been paid.

２　前項の規定にかかわらず、株式会社が株券発行会社である場合には、法第百三十七条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

(2) Notwithstanding the provisions of the preceding paragraph, if a stock company is a company issuing share certificates, the cases prescribed by Ministry of Justice Order as provided in Article 137, paragraph (2) of the Act are as follows:

一　株式取得者が株券を提示して請求をした場合

(i) if the acquirer of shares presents the share certificates when making a demand;

二　株式取得者が組織変更株式交換により当該株式会社の株式の全部を取得した会社である場合において、当該株式取得者が請求をしたとき。

(ii) if the acquirer of shares is a company that acquired the entirety of the shares of the stock company by share exchange on entity conversion, and the Acquirer of shares makes the demand;

三　株式取得者が株式移転（組織変更株式移転を含む。）により当該株式会社の発行済株式の全部を取得した株式会社である場合において、当該株式取得者が請求をしたとき。

(iii) if the acquirer of shares is a stock company that acquired the entirety of the issued shares of the stock company by share transfer (including share transfer on entity conversion), and the acquirer of shares makes the demand;

四　株式取得者が法第百九十七条第一項の株式を取得した者である場合において、同項の規定による競売又は同条第二項の規定による売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(iv) if an acquirer of shares is a person who has acquired the shares referred to in Article 197, paragraph (1) of the Act, and a demand is made by providing documents or other materials certifying that the entirety of the price in relation to the auction pursuant to the provisions of the same paragraph or the sale in relation to the provisions of paragraph (2) of that Article has been paid;

五　株式取得者が法第二百三十四条第一項若しくは第二百三十五条第一項の規定による競売又は法第二百三十四条第二項（法第二百三十五条第二項において準用する場合を含む。）の規定による売却に係る株式を取得した者である場合において、当該競売又は当該売却に係る代金の全部を支払ったことを証する書面その他の資料を提供して請求をしたとき。

(v) if an acquirer of shares is a person who has acquired shares in relation to auction pursuant to the provisions of Article 234, paragraph (1) or Article 235, paragraph (1) of the Act, or a sale pursuant to the provisions of Article 234, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act), if a demand is made by providing documents or other materials certifying that the entirety of the price in relation to the auction or the sale has been paid.

（一株当たり純資産額）

(The Amount of Net Assets Per Share)

第二十五条　法第百四十一条第二項に規定する法務省令で定める方法は、基準純資産額を基準株式数で除して得た額に一株当たり純資産額を算定すべき株式についての株式係数を乗じて得た額をもって当該株式の一株当たりの純資産額とする方法とする。

Article 25 (1) The method prescribed by Ministry of Justice Order as provided in Article 141, paragraph (2) of the Act is that for valuing the amount of net assets per share of the shares using an amount obtained by multiplying the amount obtained by dividing the reference net asset amount by the minimum number of shares by the share coefficient for the shares for which the amount of net assets per share is to be calculated.

２　当該株式会社が算定基準日において清算株式会社である場合における前項の規定の適用については、同項中「基準純資産額」とあるのは、「法第四百九十二条第一項の規定により作成した貸借対照表の資産の部に計上した額から負債の部に計上した額を減じて得た額（零未満である場合にあっては、零）」とする。

(2) Regarding the application of the provisions of the preceding paragraph in cases where the stock company is a liquidating stock company on the calculation reference date, the phrase "reference net assets amount" in the same paragraph is deemed to be replaced with "an amount obtained by subtracting the amount recorded in the section on liabilities from the amount recorded in the section on assets on a balance sheet prepared pursuant to the provisions of Article 492, paragraph (1) of the Act (if less than zero, then zero)".

３　第一項に規定する「基準純資産額」とは、算定基準日における第一号から第六号までに掲げる額の合計額から第七号に掲げる額を減じて得た額（零未満である場合にあっては、零）をいう。

(3) The phrase "reference net assets amount" as provided in paragraph (1) means an amount obtained by subtracting the amount listed in item (vii) from the total amount of the amounts listed in item (i) through item (vi) (if less than zero, then zero) on the calculation reference date:

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserves;

三　利益準備金の額

(iii) amount of retained earnings reserves;

四　法第四百四十六条に規定する剰余金の額

(iv) amount of surplus as provided in Article 446 of the Act;

五　最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの））の末日（最終事業年度がない場合にあっては、株式会社の成立の日）における評価・換算差額等に係る額

(v) the amount of valuation and translation differences, etc. on the last day of the most recent business year (in the case as provided in Article 461, paragraph (2), item (ii) of the Act, the period under Article 441, paragraph (1), item (ii) of the Act (in cases where two or more of the periods exist, the period with the latest last day)) (in cases where there is no most recent business year, the day of formation of the stock company);

六　新株予約権の帳簿価額

(vi) book value of share options;

七　自己株式及び自己新株予約権の帳簿価額の合計額

(vii) total book value of treasury shares and the stock company's own share options.

４　第一項に規定する「基準株式数」とは、次に掲げる場合の区分に応じ、当該各号に定める数をいう。

(4) The phrase "the minimum number of shares" provided in paragraph (1) means the number prescribed in the respective items below, in accordance with the categories of cases listed in each of the items:

一　種類株式発行会社でない場合　発行済株式（自己株式を除く。）の総数

(i) if the company is not a company with multiple-class shares: The total number of issued shares (excluding treasury shares);

二　種類株式発行会社である場合　株式会社が発行している各種類の株式（自己株式を除く。）の数に当該種類の株式に係る株式係数を乗じて得た数の合計数

(ii) if the company is a company with multiple-class shares: The total number obtained by multiplying the number in each class of shares (excluding treasury shares) issued by the stock company by the share coefficient in relation to the class of shares.

５　第一項及び前項第二号に規定する「株式係数」とは、一（種類株式発行会社において、定款である種類の株式についての第一項及び前項の適用に関して当該種類の株式一株を一とは異なる数の株式として取り扱うために一以外の数を定めた場合にあっては、当該数）をいう。

(5) The phrase "share coefficient" provided in paragraph (1) and item (ii) of the preceding paragraph means 1 (for a company with multiple-class shares, if a number other than 1 is prescribed in order for one share of a certain class to be treated as a number of shares differing from 1 in relation to the application of paragraph (1) and the preceding paragraph with regard the class of shares in the articles of incorporation, the number).

６　第二項及び第三項に規定する「算定基準日」とは、次の各号に掲げる規定に規定する一株当たり純資産額を算定する場合における当該各号に定める日をいう。

(6) The phrase "calculation reference date" as provided in paragraph (2) and paragraph (3) means the date prescribed in the following items if the amount of net assets per share as provided in the provisions listed in each of those items is calculated:

一　法第百四十一条第二項　同条第一項の規定による通知の日

(i) Article 141, paragraph (2): The date of notice pursuant to the provisions of paragraph (1) of that Article;

二　法第百四十二条第二項　同条第一項の規定による通知の日

(ii) Article 142, paragraph (2): The date of notice pursuant to the provisions of paragraph (1) of that Article;

三　法第百四十四条第五項　法第百四十一条第一項の規定による通知の日

(iii) Article 144, paragraph (5): The date of notice pursuant to the provisions of Article 141, paragraph (1) of the Act;

四　法第百四十四条第七項において準用する同条第五項　法第百四十二条第一項の規定による通知の日

(iv) Article 144, paragraph (5) of the Act, as applied mutatis mutandis pursuant to paragraph (7) of that Article: The date of notice pursuant to the provisions of Article 142, paragraph (1) of the Act;

五　法第百六十七条第三項第二号　法第百六十六条第一項本文の規定による請求の日

(v) Article 167, paragraph (3), item (ii): The date of demand pursuant to the provisions of the main clause of Article 166, paragraph (1) of the Act;

六　法第百九十三条第五項　法第百九十二条第一項の規定による請求の日

(vi) Article 193, paragraph (5): The date of demand pursuant to the provisions of Article 192, paragraph (1) of the Act;

七　法第百九十四条第四項において準用する法第百九十三条第五項　単元未満株式売渡請求の日

(vii) Article 193, paragraph (5) of the Act, as applied mutatis mutandis pursuant to Article 194, paragraph (4) of the Act: The date of demand for the sale of shares less than one unit;

八　法第二百八十三条第二号　新株予約権の行使の日

(viii) Article 283, item (ii): The date of exercising the share option of share option;

九　法第七百九十六条第二項第一号イ　吸収合併契約、吸収分割契約又は株式交換契約を締結した日（当該契約により当該契約を締結した日と異なる時（当該契約を締結した日後から当該吸収合併、吸収分割又は株式交換の効力が生ずる時の直前までの間の時に限る。）を定めた場合にあっては、当該時）

(ix) Article 796, paragraph (2), item (i), (a): The date on which the absorption-type merger agreement, the absorption-type company split agreement, or the share exchange agreement was concluded (if a differing time is specified by the agreement for the date of concluding the agreement (limited to the time from the date the agreement is concluded until immediately before the time the absorption-type merger, absorption-type company split, or share exchange takes effect), that time);

十　第三十三条第二号　法第百六十六条第一項本文の規定による請求の日

(x) Article 33, item (ii): The date of demand pursuant to the provisions of the main clause of Article 166, paragraph (1) of the Act.

（承認したものとみなされる場合）

(Cases Where Approval Is Imputed)

第二十六条　法第百四十五条第三号に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 26 The cases prescribed by Ministry of Justice Order as provided in Article 145, item (iii) of the Act are as follows:

一　株式会社が法第百三十九条第二項の規定による通知の日から四十日（これを下回る期間を定款で定めた場合にあっては、その期間）以内に法第百四十一条第一項の規定による通知をした場合において、当該期間内に譲渡等承認請求者に対して同条第二項の書面を交付しなかったとき（指定買取人が法第百三十九条第二項の規定による通知の日から十日（これを下回る期間を定款で定めた場合にあっては、その期間）以内に法第百四十二条第一項の規定による通知をした場合を除く。）。

(i) in cases where notice is given pursuant to the provisions of Article 141, paragraph (1) of the Act within 40 days from the date of notification pursuant to the provisions of Article 139, paragraph (2) of the Act (in cases where a shorter period that falls below this is prescribed in the articles of incorporation, that period of time), if the document of paragraph (2) of that Article is not delivered to the requester for approval of transfer within the period of time (excluding a case where a designated purchaser gives notice pursuant to the provisions of Article 142, paragraph (1) of the Act within ten days from the date of notice pursuant to the provisions of Article 139, paragraph (2) of the Act (in cases where a shorter period that falls below this prescribed by the articles of incorporation, that period of time));

二　指定買取人が法第百三十九条第二項の規定による通知の日から十日（これを下回る期間を定款で定めた場合にあっては、その期間）以内に法第百四十二条第一項の規定による通知をした場合において、当該期間内に譲渡等承認請求者に対して同条第二項の書面を交付しなかったとき。

(ii) in cases where a designated purchaser gives notice pursuant to the provisions of Article 142, paragraph (1) of the Act within ten days from the date of notice pursuant to the provisions of Article 139, paragraph (2) of the Act (in cases where a shorter period that falls below this is prescribed in the articles of incorporation, that period of time), if the document of paragraph (2) of that Article is not delivered to the requester for approval of transfer within the period of time;

三　譲渡等承認請求者が当該株式会社又は指定買取人との間の対象株式に係る売買契約を解除した場合

(iii) if the requester for approval of transfer cancels the contract for the sale and purchase of subject shares between the requester and the stock company or the designated purchaser.

第三節　株式会社による自己の株式の取得

Section 3 Acquisition of Treasury Shares by a Stock Company

（自己の株式を取得することができる場合）

(Cases Where Treasury Shares Can Be Acquired)

第二十七条　法第百五十五条第十三号に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 27 The cases prescribed by Ministry of Justice Order as provided in Article 155, item (xiii) of the Act are as follows:

一　当該株式会社の株式を無償で取得する場合

(i) if shares of the relevant stock company are obtained without contribution;

二　当該株式会社が有する他の法人等の株式（持分その他これに準ずるものを含む。以下この条において同じ。）につき当該他の法人等が行う剰余金の配当又は残余財産の分配（これらに相当する行為を含む。）により当該株式会社の株式の交付を受ける場合

(ii) if a stock company's shares are delivered thereto by another corporation, etc. in which the stock company holds shares (including equity interest and others equivalent thereto; hereinafter the same applies in this Article), through a distribution of dividends from surplus or residual assets (including equivalent acts) on the shares of the relevant other corporation, etc.;

三　当該株式会社が有する他の法人等の株式につき当該他の法人等が行う次に掲げる行為に際して当該株式と引換えに当該株式会社の株式の交付を受ける場合

(iii) if a stock company's shares are delivered thereto by another corporation, etc. in which the stock company holds shares, in exchange for the shares of the relevant other corporation, etc., on the occasion of the following acts conducted by the relevant other corporation, etc. with respect to the shares thereof:

イ　組織の変更

(a) entity conversion;

ロ　合併

(b) mergers;

ハ　株式交換（法以外の法令（外国の法令を含む。）に基づく株式交換に相当する行為を含む。）

(c) share exchange (including acts equivalent to share exchanges pursuant to laws and regulations other than the Act (including the laws and regulations of a foreign country));

ニ　取得条項付株式（これに相当する株式を含む。）の取得

(d) acquisition of shares subject to call (including equivalent shares);

ホ　全部取得条項付種類株式（これに相当する株式を含む。）の取得

(e) acquisition of a share subject to class-wide call (including equivalent shares);

四　当該株式会社が有する他の法人等の新株予約権等を当該他の法人等が当該新株予約権等の定めに基づき取得することと引換えに当該株式会社の株式の交付をする場合において、当該株式会社の株式の交付を受けるとき。

(iv) if based on the provisions of the share options, etc. of another corporation, etc. in which the stock company holds share options, etc., the stock company's shares are to be delivered by the relevant other corporation, etc., in exchange for that other corporation, etc. acquiring share options, etc. in that other corporation, etc., and the stock company has been delivered the shares;

五　当該株式会社が法第百十六条第五項、第百八十二条の四第四項、第四百六十九条第五項、第七百八十五条第五項、第七百九十七条第五項又は第八百六条第五項（これらの規定を株式会社について他の法令において準用する場合を含む。）に規定する株式買取請求に応じて当該株式会社の株式を取得する場合

(v) if a stock company acquires shares in itself response to a share purchase demand as provided in the provisions of Article 116, paragraph (5), Article 182-4, paragraph (4), Article 469, paragraph (5), Article 785, paragraph (5), Article 797, paragraph (5), or Article 806, paragraph (5) of the Act (including the cases if these provisions are applied mutatis mutandis pursuant to other laws and regulations with regard to stock companies);

六　合併後消滅する法人等（会社を除く。）から当該株式会社の株式を承継する場合

(vi) if a stock company succeeds to shares in itself from a corporation, etc. that disappears after a merger (excluding a company);

七　他の法人等（会社及び外国会社を除く。）の事業の全部を譲り受ける場合において、当該他の法人等の有する当該株式会社の株式を譲り受けるとき。

(vii) if a stock company has been assigned the entirety of the business undertakings of any other corporation, etc. (excluding companies and foreign companies), and shares of the stock company that were held by the relevant other corporation, etc. are assigned;

八　その権利の実行に当たり目的を達成するために当該株式会社の株式を取得することが必要かつ不可欠である場合（前各号に掲げる場合を除く。）

(viii) if it is necessary and indispensable for the stock company to acquire shares in itself in order for it to achieve its purpose through the exercise of the rights attached thereto (excluding the cases listed in the preceding items).

（特定の株主から自己の株式を取得する際の通知時期）

(Period of Notification When Acquiring Treasury Shares from Specific Shareholders)

第二十八条　法第百六十条第二項に規定する法務省令で定める時は、法第百五十六条第一項の株主総会の日の二週間前とする。ただし、次の各号に掲げる場合には、当該各号に定める時とする。

Article 28 The time prescribed by Ministry of Justice Order as provided in Article 160, paragraph (2) in the Act is two weeks before the date of the shareholder meeting as provided in Article 156, paragraph (1) of the Act; provided, however, that in the cases listed in the following items, the time is the time prescribed in each item:

一　法第二百九十九条第一項の規定による通知を発すべき時が当該株主総会の日の二週間を下回る期間（一週間以上の期間に限る。）前である場合　当該通知を発すべき時

(i) if the time to dispatch notice pursuant to the provisions of Article 299, paragraph (1) of the Act is a period of time shorter than two weeks from the date of the shareholder meeting (limited to periods of time of at least one week): The time to dispatch the notice;

二　法第二百九十九条第一項の規定による通知を発すべき時が当該株主総会の日の一週間を下回る期間前である場合　当該株主総会の日の一週間前

(ii) if the time to dispatch notice pursuant to the provisions of Article 299, paragraph (1) of the Act is a period of time shorter than one week from the date of the shareholder meeting: One week before the date of the shareholder meeting;

三　法第三百条の規定により招集の手続を経ることなく当該株主総会を開催する場合　当該株主総会の日の一週間前

(iii) in cases where the shareholder meeting is held without the procedures for convocation pursuant to the provisions of Article 300 of the Act: One week before the date of the shareholder meeting.

（議案の追加の請求の時期）

(Period for Requesting Addition of Proposals)

第二十九条　法第百六十条第三項に規定する法務省令で定める時は、法第百五十六条第一項の株主総会の日の五日（定款でこれを下回る期間を定めた場合にあっては、その期間）前とする。ただし、前条各号に掲げる場合には、三日（定款でこれを下回る期間を定めた場合にあっては、その期間）前とする。

Article 29 The time prescribed by Ministry of Justice Order as provided in Article 160, paragraph (3) of the Act is five days before the date of the shareholder meeting of Article 156, paragraph (1) of the Act (if the articles of incorporation prescribe a lesser period of time, that period of time); provided, however, that in the cases listed below, the time is three days before (if the articles of incorporation prescribe a lesser period of time, that period of time).

（市場価格を超えない額の対価による自己の株式の取得）

(Acquisition of Treasury Shares for Consideration of a Value Not Exceeding Market Price)

第三十条　法第百六十一条に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同条に規定する株式の価格とする方法とする。

Article 30 The method prescribed by Ministry of Justice Order as provided in Article 161 of the Act is that of making whichever is larger between the following amounts the price of the shares prescribed in that Article:

一　法第百五十六条第一項の決議の日の前日における当該株式を取引する市場における最終の価格（当該日に売買取引がない場合又は当該日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the shares are traded on the day prior to the date of resolution of Article 156, paragraph (1) of the Act (if there is no sales transaction on that date, or if that date falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　法第百五十六条第一項の決議の日の前日において当該株式が公開買付け等の対象であるときは、当該日における当該公開買付け等に係る契約における当該株式の価格

(ii) if the shares are the target of a tender offer, etc. on the day prior to the date of resolution of Article 156, paragraph (1) of the Act, the price of the shares in the contract in relation to the tender offer, etc. on that date.

（取得請求権付株式の行使により株式の数に端数が生ずる場合）

(Cases Where a Fraction Occurs in the Number of Shares Due to Exercise of Shares with a Put Option)

第三十一条　法第百六十七条第三項第一号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する株式の価格とする方法とする。

Article 31 The method prescribed by Ministry of Justice Order as provided in Article 167, paragraph (3), item (i) of the Act is that of making whichever is larger between the following amounts the price of the shares prescribed in that item:

一　法第百六十六条第一項の規定による請求の日（以下この条において「請求日」という。）における当該株式を取引する市場における最終の価格（当該請求日に売買取引がない場合又は当該請求日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the shares are traded on the date of the demand pursuant to the provisions of Article 166, paragraph (1) of the Act (hereinafter referred to as "date of the demand" in this Article) (if there is no sales transaction on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　請求日において当該株式が公開買付け等の対象であるときは、当該請求日における当該公開買付け等に係る契約における当該株式の価格

(ii) if the shares are the target of a tender offer, etc. on the date of the demand, the price of the shares in the contract in relation to the tender offer, etc. on the date of the demand.

（取得請求権付株式の行使により市場価格のある社債等に端数が生ずる場合）

(Cases Where a Fraction Occurs in Bonds with a Market Price Due to Exercise of Shares with a Put Option)

第三十二条　法第百六十七条第四項において準用する同条第三項第一号に規定する法務省令で定める方法は、次の各号に掲げる財産の区分に応じ、当該各号に定める額をもって当該財産の価格とする方法とする。

Article 32 The method prescribed by Ministry of Justice Order as provided in Article 167, paragraph (4) of the Act, as applied mutatis mutandis pursuant to paragraph (3), item (i) of that Article is that of making the price prescribed in each of the following items the price of the assets, in accordance with the categories of assets listed in each of the items:

一　社債（新株予約権付社債についてのものを除く。以下この号において同じ。）　法第百六十六条第一項の規定による請求の日（以下この条において「請求日」という。）における当該社債を取引する市場における最終の価格（当該請求日に売買取引がない場合又は当該請求日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) bonds (excluding bonds with share options; hereinafter the same applies in this item): The closing price in the market on which the bonds are traded on the date of the demand pursuant to the provisions of Article 166, paragraph (1) of the Act (hereinafter referred to as "date of the demand" in this Article) (if there is no sales transaction on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　新株予約権（当該新株予約権が新株予約権付社債に付されたものである場合にあっては、当該新株予約権付社債。以下この号において同じ。）　次に掲げる額のうちいずれか高い額

(ii) share options (if the share options are attached to bonds with share options, the bonds with share options; hereinafter the same applies in this item): The amount whichever larger between the following amounts:

イ　請求日における当該新株予約権を取引する市場における最終の価格（当該請求日に売買取引がない場合又は当該請求日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(a) the closing price in the market on which the share options are traded on the date of the demand (if there is no sales transaction on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

ロ　請求日において当該新株予約権が公開買付け等の対象であるときは、当該請求日における当該公開買付け等に係る契約における当該新株予約権の価格

(b) if the share options are the target of a tender offer, etc. on the date of the demand, the price of the share options in the contract in relation to the tender offer, etc. on the date of the demand.

（取得請求権付株式の行使により市場価格のない社債等に端数が生ずる場合）

(Cases Where a Fraction Occurs in Bonds with No Market Price Due to Exercise of Shares with a Put Option)

第三十三条　法第百六十七条第四項において準用する同条第三項第二号に規定する法務省令で定める額は、次の各号に掲げる場合の区分に応じ、当該各号に定める額とする。

Article 33 The amounts prescribed by Ministry of Justice Order as provided in Article 167, paragraph (3), item (ii) of the Act, as applied mutatis mutandis pursuant to paragraph (4) of that Article are the amounts prescribed in each of the following items, in accordance with the categories of cases listed below:

一　社債について端数がある場合　当該社債の金額

(i) in cases where a bond has a fraction: The amount of the bond;

二　新株予約権について端数がある場合　当該新株予約権につき会計帳簿に付すべき価額（当該価額を算定することができないときは、当該新株予約権の目的である各株式についての一株当たり純資産額の合計額から当該新株予約権の行使に際して出資される財産の価額を減じて得た額（零未満である場合にあっては、零））

(ii) in cases where a share option has a fraction: The value to be indicated in the accounting books regarding the share option (if the value cannot be calculated, an amount obtained by subtracting the value of property contributed at the exercise of the share option from the total amount of net assets per share for each share which is an objective of the share option (if less than zero, then zero)).

（全部取得条項付種類株式の取得に関する事前開示事項）

(Particulars to Be Disclosed in Advance Regarding Acquisition of Shares Subject to Class-Wide Call)

第三十三条の二　法第百七十一条の二第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 33-2 (1) The matters prescribed by Ministry of Justice Order as provided in Article 171-2, paragraph (1) of the Act are as follows:

一　取得対価（法第百七十一条第一項第一号に規定する取得対価をいう。以下この条において同じ。）の相当性に関する事項

(i) matters related to the appropriateness of consideration for acquisition (meaning the consideration for acquisition as provided in Article 171, paragraph (1), item (i) of the Act; hereinafter the same applies in this Article);

二　取得対価について参考となるべき事項

(ii) particulars to be referenced regarding consideration for acquisition;

三　計算書類等に関する事項

(iii) matters related to financial statements, etc.;

四　備置開始日（法第百七十一条の二第一項各号に掲げる日のいずれか早い日をいう。第四項第一号において同じ。）後株式会社が全部取得条項付種類株式の全部を取得する日までの間に、前三号に掲げる事項に変更が生じたときは、変更後の当該事項

(iv) if a change occurs in the matters listed in the preceding three items during the interval from after the day on which the documents began to be kept (meaning the earlier of the dates listed in the items of Article 171-2, paragraph (1) of the Act; the same applies in paragraph (4), item (i)) until the day on which the stock company acquires the entirety of the shares subject to class-wide call, the matters after the change.

２　前項第一号に規定する「取得対価の相当性に関する事項」とは、次に掲げる事項その他の法第百七十一条第一項第一号及び第二号に掲げる事項についての定め（当該定めがない場合にあっては、当該定めがないこと）の相当性に関する事項とする。

(2) The "particulars regarding the appropriateness of consideration for acquisition" as provided in item (i) of the preceding paragraph are particulars regarding the appropriateness of provisions concerning the following particulars and other particulars listed in Article 171, paragraph (1), item (i) and item (ii) of the Act (if those provisions do not exist, the fact that those provisions do not exist):

一　取得対価の総数又は総額の相当性に関する事項

(i) particulars regarding appropriateness of the total number or total amount of consideration for acquisition;

二　取得対価として当該種類の財産を選択した理由

(ii) the reason why the kind of property was selected as consideration for acquisition;

三　全部取得条項付種類株式を取得する株式会社に親会社等がある場合には、当該株式会社の株主（当該親会社等を除く。）の利益を害さないように留意した事項（当該事項がない場合にあっては、その旨）

(iii) if the stock company acquiring the shares subject to class-wide call has a parent company, etc., particulars to be given due consideration so as not to harm the interests of shareholders (excluding the parent company, etc.) of the stock company (if those particulars do not exist, that fact);

四　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に関する事項、当該処理により株主に交付することが見込まれる金銭の額及び当該額の相当性に関する事項

(iv) if fractions are expected to be handled pursuant to the provisions of Article 234 of the Act, particulars regarding the means of handling, the amount of money that is expected to be delivered to shareholders by the treatment, and particulars regarding appropriateness of the amount.

３　第一項第二号に規定する「取得対価について参考となるべき事項」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める事項その他これに準ずる事項（法第百七十一条の二第一項に規定する書面又は電磁的記録にこれらの事項の全部又は一部の記載又は記録をしないことにつき全部取得条項付種類株式を取得する株式会社の総株主の同意がある場合にあっては、当該同意があったものを除く。）とする。

(3) The "particulars to be referenced regarding consideration for acquisition" in paragraph (1), item (ii) are the particulars prescribed in each of the following items and particulars equivalent thereto, in accordance with the categories of cases listed below (if consent of the all shareholders of the stock company acquiring the shares subject to class-wide call to not state or record all or a portion of these particulars in the document exists, or electronic or magnetic record as provided in Article 171-2, paragraph (1) of the Act, excluding those particulars for which the consent exists):

一　取得対価の全部又は一部が当該株式会社の株式である場合　次に掲げる事項

(i) if all or a portion of the consideration for acquisition is shares of the stock company: The following particulars:

イ　当該株式の内容

(a) features of the shares;

ロ　次に掲げる事項その他の取得対価の換価の方法に関する事項

(b) the following particulars and other particulars regarding the method of conversion of the consideration for acquisition into cash:

（１）　取得対価を取引する市場

1. the market on which the consideration for acquisition is traded;

（２）　取得対価の取引の媒介、取次ぎ又は代理を行う者

2. the person acting as intermediary, broker, or agency for trading in the consideration for acquisition;

（３）　取得対価の譲渡その他の処分に制限があるときは、その内容

3. if a restriction exists on the transfer or other disposition of the consideration for acquisition, the content thereof;

ハ　取得対価に市場価格があるときは、その価格に関する事項

(c) if a market price exists for the consideration for acquisition, particulars regarding price thereof;

二　取得対価の全部又は一部が法人等の株式、持分その他これらに準ずるもの（当該株式会社の株式を除く。）である場合　次に掲げる事項（当該事項が日本語以外の言語で表示されている場合にあっては、当該事項（氏名又は名称を除く。）を日本語で表示した事項）

(ii) if all or a portion of the consideration for acquisition is shares, equity interest, or the equivalent thereto of a corporation, etc. (excluding shares of the stock company): The following particulars (if the particulars have been indicated in a language other than Japanese, the particulars (excluding names) indicated in Japanese):

イ　当該法人等の定款その他これに相当するものの定め

(a) the provisions of the articles of incorporation or the equivalent thereto of the corporation, etc.;

ロ　当該法人等が会社でないときは、次に掲げる権利に相当する権利その他の取得対価に係る権利（ものを除く。）の内容

(b) if the corporation, etc. is not a company, the content of rights equivalent to the following rights and other rights (excluding those unimportant) in relation to the consideration for acquisition:

（１）　剰余金の配当を受ける権利

1. the right to receive dividends from surplus;

（２）　残余財産の分配を受ける権利

2. the right to receive distributions of residual assets;

（３）　株主総会における議決権

3. voting rights at shareholder meetings;

（４）　合併その他の行為がされる場合において、自己の有する株式を公正な価格で買い取ることを請求する権利

4. if a merger or other acts are carried out, a rightholder's right to demand the purchase of shares held thereby at a fair price;

（５）　定款その他の資料（当該資料が電磁的記録をもって作成されている場合にあっては、当該電磁的記録に記録された事項を表示したもの）の閲覧又は謄写を請求する権利

5. the right to demand to inspect or copy the articles of incorporation or other materials (if the materials have been prepared as electronic or magnetic records, materials that indicate the particulars recorded in the electronic or magnetic records);

ハ　当該法人等が、その株主、社員その他これらに相当する者（以下この号において「株主等」という。）に対し、日本語以外の言語を使用して情報の提供をすることとされているときは、当該言語

(c) if the corporation, etc. is deemed to have provided information using a language other than Japanese to the shareholders, members, or other equivalent persons (hereinafter referred to as "shareholder, etc." in this item), that language;

ニ　当該株式会社が全部取得条項付種類株式の全部を取得する日に当該法人等の株主総会その他これに相当するものの開催があるものとした場合における当該法人等の株主等が有すると見込まれる議決権その他これに相当する権利の総数

(d) the total number of voting rights or other equivalent rights projected to be held by shareholders, etc. of the corporation, etc. if a shareholder meeting of the corporation, etc. or a meeting equivalent thereto is deemed to have been held on the day on which the stock company acquires the entirety of the shares subject to class-wide call;

ホ　当該法人等について登記（当該法人等が外国の法令に準拠して設立されたものである場合にあっては、法第九百三十三条第一項の外国会社の登記又は外国法人の登記及び夫婦財産契約の登記に関する法律（明治三十一年法律第十四号）第二条の外国法人の登記に限る。）がされていないときは、次に掲げる事項

(e) if the corporation, etc. has not registered (if the corporation, etc. is established under the laws and regulations of a foreign country, limited to registration of a foreign company of Article 933, paragraph (1) of the Act or registration of a foreign corporation of Article 2 of the Act on Registration of Foreign Corporations and Registration of Matrimonial Property Contracts (Act No. 14 of 1898)), the following particulars:

（１）　当該法人等を代表する者の氏名又は名称及び住所

1. the name and address of the person representing the corporation, etc.;

（２）　当該法人等の役員（（１）に掲げる者を除く。）の氏名又は名称

2. the names of the officer of the corporation, etc. (excluding persons listed in 1. above);

ヘ　当該法人等の最終事業年度（当該法人等が会社以外のものである場合にあっては、最終事業年度に相当するもの。以下この号において同じ。）に係る計算書類（最終事業年度がない場合にあっては、当該法人等の成立の日における貸借対照表）その他これに相当するものの内容（当該計算書類その他これに相当するものについて監査役、監査等委員会、監査委員会、会計監査人その他これらに相当するものの監査を受けている場合にあっては、監査報告その他これに相当するものの内容の概要を含む。）

(f) the content of financial statements (if no most recent business year exists, the balance sheet on the day of formation of the lcorporation etc.) or the equivalent thereto in relation to the most recent business year of the corporation, etc. (if the corporation, etc. is not a company, the equivalent of the most recent business year; hereinafter the same applies in this item) (including a summary of the content of any audit report or other report equivalent thereto if the financial statements or the equivalent have undergone auditing by a company auditor, audit and supervisory committee, audit committee, financial auditor, or the equivalent);

ト　次に掲げる場合の区分に応じ、次に定める事項

(g) the particulars prescribed below in accordance with the categories of the cases listed below:

（１）　当該法人等が株式会社である場合　当該法人等の最終事業年度に係る事業報告の内容（当該事業報告について監査役、監査等委員会又は監査委員会の監査を受けている場合にあっては、監査報告の内容を含む。）

1. if the corporation, etc. is a stock company: content of the business report in relation to the most recent business year of the corporation, etc. (including the content of any audit report if the business report has undergone an audit by a company auditor, audit and supervisory committee, or audit committee);

（２）　当該法人等が株式会社以外のものである場合　当該法人等の最終事業年度に係る第百十八条各号及び第百十九条各号に掲げる事項に相当する事項の内容の概要（当該事項について監査役、監査等委員会、監査委員会その他これらに相当するものの監査を受けている場合にあっては、監査報告その他これに相当するものの内容の概要を含む。）

2. if the corporation, etc. is other than a stock company: A summary of the content of particulars equivalent to the particulars listed in the items of Article 118 and the items of Article 119 in relation to the most recent business year of the corporation, etc. (including a summary of the content of an audit report or the equivalent thereto, if the particulars have undergone an audit by a company auditor, audit and supervisory committee, audit committee, or the equivalent);

チ　当該法人等の過去五年間にその末日が到来した各事業年度（次に掲げる事業年度を除く。）に係る貸借対照表その他これに相当するものの内容

(h) the content of the balance sheets or the equivalent thereto of the corporation, etc. in relation to each business year the last day of which arrived in the past five years (excluding the following business years):

（１）　最終事業年度

1. the most recent business year;

（２）　ある事業年度に係る貸借対照表その他これに相当するものの内容につき、法令の規定に基づく公告（法第四百四十条第三項の措置に相当するものを含む。）をしている場合における当該事業年度

2. if public notice is given of the content of the balance sheet or the equivalent thereto in relation to a certain business year pursuant to the provisions of laws and regulations (including notices equivalent to the measures of Article 440, paragraph (3) of the Act), the business year;

（３）　ある事業年度に係る貸借対照表その他これに相当するものの内容につき、金融商品取引法第二十四条第一項の規定により有価証券報告書を内閣総理大臣に提出している場合における当該事業年度

3. if an annual securities report is submitted to the Prime Minister regarding the content of the balance sheet or the equivalent thereto in relation to a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, the business year;

リ　前号ロ及びハに掲げる事項

(i) the particulars listed in (b) and (c) of the preceding item;

ヌ　取得対価が自己株式の取得、持分の払戻しその他これらに相当する方法により払戻しを受けることができるものであるときは、その手続に関する事項

(j) if the consideration for acquisition is eligible for a refund by acquisition of treasury shares, refund of equity interest, or another method equivalent thereto, the particulars regarding procedures therefor;

三　取得対価の全部又は一部が当該株式会社の社債、新株予約権又は新株予約権付社債である場合　第一号ロ及びハに掲げる事項

(iii) if all or a portion of the consideration for acquisition is bonds, share options, or bonds with share options of the stock company: The particulars listed in (b) and (c) of item (i);

四　取得対価の全部又は一部が法人等の社債、新株予約権、新株予約権付社債その他これらに準ずるもの（当該株式会社の社債、新株予約権又は新株予約権付社債を除く。）である場合　次に掲げる事項（当該事項が日本語以外の言語で表示されている場合にあっては、当該事項（氏名又は名称を除く。）を日本語で表示した事項）

(iv) if all or a portion of the consideration for acquisition is bonds, share options, bonds with share options, or the equivalent thereto of a corporation, etc. (excluding bonds, share options, or bonds with share options of the stock company): The following particulars (if the particulars (excluding names) have been indicated in a language other than Japanese, the particulars indicated in Japanese):

イ　第一号ロ及びハに掲げる事項

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

ロ　第二号イ及びホからチまでに掲げる事項

(b) the particulars listed in (a) and (e) through (h) of item (ii);

五　取得対価の全部又は一部が当該株式会社その他の法人等の株式、持分、社債、新株予約権、新株予約権付社債その他これらに準ずるもの及び金銭以外の財産である場合　第一号ロ及びハに掲げる事項

(v) if all or a portion of the consideration for acquisition is shares, equity interest, bonds, share options, bonds with share options, or the equivalent thereto and property other than monies of the stock company or another corporation, etc.: The particulars listed in (b) and (c) of item (i).

４　第一項第三号に規定する「計算書類等に関する事項」とは、次に掲げる事項とする。

(4) The "particulars related to financial statements, etc." as provided in paragraph (1), item (iii) refer to the following:

一　全部取得条項付種類株式を取得する株式会社（清算株式会社を除く。以下この項において同じ。）において最終事業年度の末日（最終事業年度がない場合にあっては、当該株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（備置開始日後当該株式会社が全部取得条項付種類株式の全部を取得する日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(i) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the stock company acquiring shares subject to class-wide call (excluding liquidating stock companies; hereinafter the same applies in this paragraph) after the last day of the most recent business year (if no most recent business year exists, the day of formation of the stock company), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the documents began to be kept, until the day on which the stock company acquires the entirety of the shares subject to class-wide call);

二　全部取得条項付種類株式を取得する株式会社において最終事業年度がないときは、当該株式会社の成立の日における貸借対照表

(ii) if the stock company acquiring the shares subject to class-wide call has no most recent business year, the balance sheet on the day of formation of the stock company.

（全部取得条項付種類株式の取得に関する事後開示事項）

(Particulars for Ex Post Facto Disclosure Regarding Acquisition of Shares Subject to Class-Wide Call)

第三十三条の三　法第百七十三条の二第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 33-3 The particulars prescribed by Ministry of Justice Order as provided in Article 173-2, paragraph (1) of the Act are as follows:

一　株式会社が全部取得条項付種類株式の全部を取得した日

(i) the day on which the stock company acquired the entirety of the shares subject to class-wide call;

二　法第百七十一条の三の規定による請求に係る手続の経過

(ii) the progress of procedures concerning the request pursuant to the provisions of Article 171-3 of the Act;

三　法第百七十二条の規定による手続の経過

(iii) the progress of procedures pursuant to the provisions of Article 172 of the Act;

四　株式会社が取得した全部取得条項付種類株式の数

(iv) the number of shares subject to class-wide call acquired by the stock company;

五　前各号に掲げるもののほか、全部取得条項付種類株式の取得に関する重要な事項

(v) beyond what is set forth in the preceding items, important particulars regarding acquisition of shares subject to class-wide call.

第三節の二　特別支配株主の株式等売渡請求

Section 3-2 Demand for a Share Cash-Out of Special Controlling Shareholders

（特別支配株主完全子法人）

(Wholly-Owned Subsidiary of a Special Controlling Shareholder)

第三十三条の四　法第百七十九条第一項に規定する法務省令で定める法人は、次に掲げるものとする。

Article 33-4 (1) The corporations prescribed by the Ministry of Justice Order as provided in Article 179, paragraph (1) of the Act are as follows:

一　法第百七十九条第一項に規定する者がその持分の全部を有する法人（株式会社を除く。）

(i) the corporation in which the person as provided in Article 179, paragraph (1) of the Act holds all of the equity interests (excluding a stock company);

二　法第百七十九条第一項に規定する者及び特定完全子法人（当該者が発行済株式の全部を有する株式会社及び前号に掲げる法人をいう。以下この項において同じ。）又は特定完全子法人がその持分の全部を有する法人

(ii) the corporation in which the person as provided in Article 179, paragraph (1) of the Act and a specified wholly-owned subsidiary corporation (meaning a stock company in which the person holds the entirety of the issued shares, and the corporation listed in the preceding item; hereinafter the same applies in this paragraph) or a specified wholly-owned subsidiary corporation holds all of the equity interests.

２　前項第二号の規定の適用については、同号に掲げる法人は、同号に規定する特定完全子法人とみなす。

(2) With regard to the application of the provisions of item (ii) of the preceding paragraph, the corporation listed in the same item is deemed to be a specified wholly-owned subsidiary corporation as provided in that item.

（株式等売渡請求に際して特別支配株主が定めるべき事項）

(Particulars Prescribed by Special Controlling Shareholders upon Demand for a Share Cash-Out)

第三十三条の五　法第百七十九条の二第一項第六号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 33-5 (1) The particulars prescribed by Ministry of Justice Order as provided in Article 179-2, paragraph (1), item (vi) of the Act are as follows:

一　株式売渡対価（株式売渡請求に併せて新株予約権売渡請求（その新株予約権売渡請求に係る新株予約権が新株予約権付社債に付されたものである場合における法第百七十九条第三項の規定による請求を含む。以下同じ。）をする場合にあっては、株式売渡対価及び新株予約権売渡対価）の支払のための資金を確保する方法

(i) the means of securing funds for the payment of consideration for cash-out (in the case of making a demand to cash out share options (including the demand pursuant to the provisions of Article 179, paragraph (3) of the Act if share options subject to a demand to cash out share options are attached to bonds with share options; the same applies hereinafter) along with a demand to cash out, consideration for cash-out and consideration for share option cash-out);

二　法第百七十九条の二第一項第一号から第五号までに掲げる事項のほか、株式等売渡請求に係る取引条件を定めるときは、その取引条件

(ii) in the case of prescribing trade terms relating to a demand for a share, etc. cash-out beyond the particulars set forth in Article 179-2, paragraph (1), items (i) through (v) of the Act, such trade terms.

２　前項第一号に規定する「株式売渡対価」とは、法第百七十九条の二第一項第二号の金銭をいう（第三十三条の七第一号イ及び第二号において同じ。）。

(2) The phrase "consideration for cash-out" as provided in item (i) of the preceding paragraph means the money set forth in Article 179-2, paragraph (1), item (ii) of the Act (the same applies in Article 33-7, item (i), (a) and item (ii)).

３　第一項第一号に規定する「新株予約権売渡対価」とは、法第百七十九条の二第一項第四号ロの金銭をいう（第三十三条の七第一号イ及び第二号において同じ。）。

(3) The phrase "consideration for share option cash-out" as provided in paragraph (1), item (i) means the money set forth in Article 179-2, paragraph (1), item (iv), (b) of the Act (the same applies in Article 33-7, item (i), (a) and item (ii)).

（売渡株主等に対して通知すべき事項）

(Particulars to Be Disclosed to Shareholders Subject to a Cash-Out)

第三十三条の六　法第百七十九条の四第一項第一号に規定する法務省令で定める事項は、前条第一項第二号に掲げる事項とする。

Article 33-6 The particulars prescribed by Ministry of Justice Order as provided in Article 179-4, paragraph (1), item (i) of the Act are the particulars listed in paragraph (1), item (ii) of the preceding Article.

（対象会社の事前開示事項）

(Particulars to Be Disclosed in Advance by the Subject Company)

第三十三条の七　法第百七十九条の五第一項第四号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 33-7 The particulars prescribed by Ministry of Justice Order as provided in Article 179-5, paragraph (1), item (iv) of the Act are as follows:

一　次に掲げる事項その他の法第百七十九条の二第一項第二号及び第三号に掲げる事項（株式売渡請求に併せて新株予約権売渡請求をする場合にあっては、同項第二号及び第三号並びに第四号ロ及びハに掲げる事項）についての定めの相当性に関する事項（当該相当性に関する対象会社の取締役（取締役会設置会社にあっては、取締役会。次号及び第三号において同じ。）の判断及びその理由を含む。）

(i) the following particulars and other particulars regarding the appropriateness of provisions concerning the particulars listed in Article 179-2, paragraph (1), items (ii) and (iii) of the Act (in the case of making a demand to cash out share options along with a demand to cash out, concerning the particulars listed in items (ii) and (iii) and item (iv), (b) and (c) of the same paragraph) (including the judgment of the directors (in the case of a company with a board of directors, the board of directors; the same applies in the following item and item (iii)) of the subject company related to the appropriateness, and the reasons therefor):

イ　株式売渡対価の総額（株式売渡請求に併せて新株予約権売渡請求をする場合にあっては、株式売渡対価の総額及び新株予約権売渡対価の総額）の相当性に関する事項

(a) particulars regarding the appropriateness of the total amount of consideration for cash-out (in the case of making a demand to cash out share options along with a demand to cash out, the total amount of consideration for cash-out and the total amount of consideration for share option cash-out);

ロ　法第百七十九条の三第一項の承認に当たり売渡株主等の利益を害さないように留意した事項（当該事項がない場合にあっては、その旨）

(b) particulars to be given due consideration so as not to harm the interests of shareholders, etc. subject to a cash-out upon the approval under Article 179-3, paragraph (1) of the Act (if those particulars do not exist, that fact);

二　第三十三条の五第一項第一号に掲げる事項についての定めの相当性その他の株式売渡対価（株式売渡請求に併せて新株予約権売渡請求をする場合にあっては、株式売渡対価及び新株予約権売渡対価）の交付の見込みに関する事項（当該見込みに関する対象会社の取締役の判断及びその理由を含む。）

(ii) particulars regarding the appropriateness of provisions concerning the particulars listed in Article 33-5, paragraph (1), item (i) and the prospects for delivery of consideration for cash-out (in the case of making a demand to cash out share options along with a demand to cash out, consideration for cash-out and consideration for share option cash-out) (including the judgment of the directors of the subject company related to the prospects, and the reasons therefor);

三　第三十三条の五第一項第二号に掲げる事項についての定めがあるときは、当該定めの相当性に関する事項（当該相当性に関する対象会社の取締役の判断及びその理由を含む。）

(iii) if there are provisions with respect to the particulars listed in Article 33-5, paragraph (1), item (ii), particulars regarding appropriateness of the provisions (including the judgment of the directors of the subject company related to the appropriateness, and the reasons therefor);

四　対象会社についての次に掲げる事項

(iv) the following particulars regarding the subject company:

イ　対象会社において最終事業年度の末日（最終事業年度がない場合にあっては、対象会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（法第百七十九条の四第一項第一号の規定による通知の日又は同条第二項の公告の日のいずれか早い日（次号において「備置開始日」という。）後特別支配株主が売渡株式等の全部を取得する日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposition of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the subject company after the last day of the most recent business year (if no most recent business year exists, the day of formation of the subject company), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the earlier of the date of notice pursuant to the provisions of Article 179-4, paragraph (1), item (i) of the Act or the date of public notice under paragraph (2) of that Article (referred to as the "day on which documents began to be kept" in the following item) until the day on which a special controlling shareholder acquires the entirety of shares, etc. subject to a cash-out);

ロ　対象会社において最終事業年度がないときは、対象会社の成立の日における貸借対照表

(b) if the subject company has no most recent business year, the balance sheet on the day of formation of the subject company;

五　備置開始日後特別支配株主が売渡株式等の全部を取得する日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(v) if a change occurs in the particulars listed in the preceding items during the interval from after the day on which the documents began to be kept until the day on which a special controlling shareholder acquires the entirety of shares, etc. subject to a cash-out, the particulars after the change.

（対象会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by the Subject Company)

第三十三条の八　法第百七十九条の十第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 33-8 The particulars prescribed by Ministry of Justice Order as provided in Article 179-10, paragraph (1) of the Act are the following:

一　特別支配株主が売渡株式等の全部を取得した日

(i) the day on which a special controlling shareholder acquired the entirety of the shares, etc. subject to a cash-out;

二　法第百七十九条の七第一項又は第二項の規定による請求に係る手続の経過

(ii) the progress of procedures concerning the request pursuant to the provisions of Article 179-7, paragraph (1) or (2) of the Act;

三　法第百七十九条の八の規定による手続の経過

(iii) the progress of procedures pursuant to the provisions of Article 179-8 of the Act;

四　株式売渡請求により特別支配株主が取得した売渡株式の数（対象会社が種類株式発行会社であるときは、売渡株式の種類及び種類ごとの数）

(iv) the number of shares subject to a cash-out which the special controlling shareholder has acquired based on a demand to cash out (if the subject company is a company with multiple-class shares, the classes of the shares subject to a cash-out and the number of shares for each class);

五　新株予約権売渡請求により特別支配株主が取得した売渡新株予約権の数

(v) the number of share options subject to a cash-out which the special controlling shareholder has acquired based on a demand to cash out share options;

六　前号の売渡新株予約権が新株予約権付社債に付されたものである場合には、当該新株予約権付社債についての各社債（特別支配株主が新株予約権売渡請求により取得したものに限る。）の金額の合計額

(vi) if the share options subject to a cash-out as provided in the preceding item are attached to bonds with share option, the total of the amounts for each bond with respect to such bonds with share option (limited to those which the special controlling shareholder has acquired based on a demand to cash out);

七　前各号に掲げるもののほか、株式等売渡請求に係る売渡株式等の取得に関する重要な事項

(vii) beyond what is set forth in the preceding items, important particulars regarding acquisition of shares, etc. subject to a cash-out relating to a demand for a share, etc. cash-out.

第三節の三　株式の併合

Section 3-3 Consolidation of Shares

（株式の併合に関する事前開示事項）

(Particulars to Be Disclosed in Advance Regarding Consolidation of Shares)

第三十三条の九　法第百八十二条の二第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 33-9 The particulars prescribed by Ministry of Justice Order as provided in Article 182-2, paragraph (1) of the Act are as follows:

一　次に掲げる事項その他の法第百八十条第二項第一号及び第三号に掲げる事項についての定めの相当性に関する事項

(i) the following particulars and other particulars regarding the appropriateness of provisions concerning the particulars listed in Article 180, paragraph (2), items (i) and (iii) of the Act:

イ　株式の併合をする株式会社に親会社等がある場合には、当該株式会社の株主（当該親会社等を除く。）の利益を害さないように留意した事項（当該事項がない場合にあっては、その旨）

(a) if the stock company consolidating shares has a parent company, etc., particulars to be given due consideration so as not to harm the interests of shareholders (excluding the parent company, etc.) of the stock company (if no such particulars exist, that fact);

ロ　法第二百三十五条の規定により一株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に関する事項、当該処理により株主に交付することが見込まれる金銭の額及び当該額の相当性に関する事項

(b) if the handling of fractions pursuant to the provisions of Article 235 of the Act is expected, particulars regarding the means of handling those fractions, the amount of money that is expected to be delivered to shareholders, and particulars regarding appropriateness of that amount;

二　株式の併合をする株式会社（清算株式会社を除く。以下この号において同じ。）についての次に掲げる事項

(ii) the following particulars concerning the stock company consolidating shares (excluding liquidating stock companies; hereinafter the same applies in this item):

イ　当該株式会社において最終事業年度の末日（最終事業年度がない場合にあっては、当該株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（備置開始日（法第百八十二条の二第一項各号に掲げる日のいずれか早い日をいう。次号において同じ。）後株式の併合がその効力を生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the stock company after the last day of the most recent business year (if no most recent business year exists, the day of formation of the stock company), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the documents began to be kept (meaning the earlier of the dates listed in the items of Article 182-2, paragraph (1) of the Act; the same applies in the following item) until the day on which the consolidation of shares becomes effective);

ロ　当該株式会社において最終事業年度がないときは、当該株式会社の成立の日における貸借対照表

(b) if there is no most recent business year for the stock company, the balance sheet on the day of formation of the stock company;

三　備置開始日後株式の併合がその効力を生ずる日までの間に、前二号に掲げる事項に変更が生じたときは、変更後の当該事項

(iii) if a change occurs in the particulars listed in the preceding two items during the interval from after the day on which the documents began to be kept until the day on which the consolidation of shares becomes effective, the particulars after the change.

（株式の併合に関する事後開示事項）

(Particulars for Ex Post Facto Disclosure Regarding Consolidation of Shares)

第三十三条の十　法第百八十二条の六第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 33-10 The particulars prescribed by Ministry of Justice Order as provided in Article 182-6, paragraph (1) of the Act are as follows:

一　株式の併合が効力を生じた日

(i) the day on which the consolidation of shares became effective;

二　法第百八十二条の三の規定による請求に係る手続の経過

(ii) the progress of procedures concerning the request pursuant to the provisions of Article 182-3 of the Act;

三　法第百八十二条の四の規定による手続の経過

(iii) the progress of procedures pursuant to the provisions of Article 182-4 of the Act;

四　株式の併合が効力を生じた時における発行済株式（種類株式発行会社にあっては、法第百八十条第二項第三号の種類の発行済株式）の総数

(iv) the total number of issued shares (for a company with multiple-class shares, issued shares of the classes set forth in Article 180, paragraph (2), item (iii) of the Act) as of the time the consolidation of shares became effective;

五　前各号に掲げるもののほか、株式の併合に関する重要な事項

(v) beyond what is set forth in the preceding items, important particulars regarding consolidation of shares.

第四節　単元株式数

Section 4 Share Units

（単元株式数）

(Share Units)

第三十四条　法第百八十八条第二項に規定する法務省令で定める数は、千及び発行済株式の総数の二百分の一に当たる数とする。

Article 34 The number prescribed by Ministry of Justice Order as provided in Article 188, paragraph (2) of the Act is a number corresponding to 1,000 and 0.5 percent of the total number of issued shares.

（単元未満株式についての権利）

(Rights on Shares of Less than One Unit)

第三十五条　法第百八十九条第二項第六号に規定する法務省令で定める権利は、次に掲げるものとする。

Article 35 (1) The rights prescribed by Ministry of Justice Order as provided in Article 189, paragraph (2), item (vi) of the Act are as follows:

一　法第三十一条第二項各号に掲げる請求をする権利

(i) the right to make the requests listed in the items of Article 31, paragraph (2) of the Act;

二　法第百二十二条第一項の規定による株主名簿記載事項（法第百五十四条の二第三項に規定する場合にあっては、当該株主の有する株式が信託財産に属する旨を含む。）を記載した書面の交付又は当該株主名簿記載事項を記録した電磁的記録の提供を請求する権利

(ii) the right to demand the delivery of documents that contain the information required to be entered in the shareholder register pursuant to the provisions of Article 122, paragraph (1) of the Act (in the case as provided in Article 154-2, paragraph (3) of the Act, including the fact that shares held by the shareholder are included in trust property) or the provision of electronic or magnetic records in which the information required to be entered in the shareholder register is recorded;

三　法第百二十五条第二項各号に掲げる請求をする権利

(iii) the right to make the requests listed in the items of Article 125, paragraph (2) of the Act;

四　法第百三十三条第一項の規定による請求（次に掲げる事由により取得した場合における請求に限る。）をする権利

(iv) the right to make the request pursuant to the provisions of Article 133, paragraph (1) of the Act (limited to a request in the case of acquisition on the following grounds):

イ　相続その他の一般承継

(a) inheritance or other general succession;

ロ　株式売渡請求による売渡株式の全部の取得

(b) acquisition of the entirety of shares subject to a cash-out based on a demand to cash out;

ハ　吸収分割又は新設分割による他の会社がその事業に関して有する権利義務の承継

(c) succession to the rights and obligations that another company holds in relation to business undertakings, through an absorption-type company split or an incorporation-type company split;

ニ　株式交換又は株式移転による他の株式会社の発行済株式の全部の取得

(d) acquisition of all the issued shares of another stock company in a share exchange or share transfer;

ホ　法第百九十七条第二項の規定による売却

(e) a sale pursuant to the provisions of Article 197, paragraph (2) of the Act;

ヘ　法第二百三十四条第二項（法第二百三十五条第二項において準用する場合を含む。）の規定による売却

(f) a sale pursuant to the provisions of Article 234, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act);

ト　競売

(g) auction;

五　法第百三十七条第一項の規定による請求（前号イからトまでに掲げる事由により取得した場合における請求に限る。）をする権利

(v) the right to make the request pursuant to the provisions of Article 137, paragraph (1) of the Act (limited to a request in the case of acquisition on the grounds listed from (a) through (f) in the preceding item);

六　株式売渡請求により特別支配株主が売渡株式の取得の対価として交付する金銭の交付を受ける権利

(vi) the right to be delivered money which a special controlling shareholder delivers as consideration for acquisition of shares subject to a cash-out based on a demand to cash out;

七　株式会社が行う次に掲げる行為により金銭等の交付を受ける権利

(vii) the right to be delivered monies, etc. as a result of the following acts by a stock company:

イ　株式の併合

(a) consolidation of shares;

ロ　株式の分割

(b) splitting of shares;

ハ　新株予約権無償割当て

(c) allotment of share options without contribution;

ニ　剰余金の配当

(d) dividends from surplus;

ホ　組織変更

(e) entity conversion;

八　株式会社が行う次の各号に掲げる行為により当該各号に定める者が交付する金銭等の交付を受ける権利

(viii) the right of persons prescribed in the following items to be delivered monies, etc. as a result of the following acts by a stock company:

イ　吸収合併（会社以外の者と行う合併を含み、合併により当該株式会社が消滅する場合に限る。）　当該吸収合併後存続するもの

(a) absorption-type merger (including merger with a party other than the company, limited to the case where the stock company disappears as a result of the merger): The entity surviving after the absorption-type merger;

ロ　新設合併（会社以外の者と行う合併を含む。）　当該新設合併により設立されるもの

(b) consolidation-type merger (including merger with a party other than the company): The entity incorporated in the consolidation-type merger;

ハ　株式交換　株式交換完全親会社

(c) share exchange: The wholly-owning parent company resulting from a share exchange;

ニ　株式移転　株式移転設立完全親会社

(d) share transfer: The wholly-owning parent company incorporated in the share transfer.

２　前項の規定にかかわらず、株式会社が株券発行会社である場合には、法第百八十九条第二項第六号に規定する法務省令で定める権利は、次に掲げるものとする。

(2) Notwithstanding the provisions of the preceding paragraph, if a stock company is a company issuing share certificates, the rights prescribed by Ministry of Justice Order as provided in Article 189, paragraph (2), item (vi) of the Act are as follows:

一　前項第一号、第三号及び第六号から第八号までに掲げる権利

(i) the rights listed in item (i), item (iii), and items (vi) through (viii) of the preceding paragraph;

二　法第百三十三条第一項の規定による請求をする権利

(ii) the right to make the requests under the provisions of Article 133, paragraph (1) of the Act;

三　法第百三十七条第一項の規定による請求をする権利

(iii) the right to make the requests under the provisions of Article 137, paragraph (1) of the Act;

四　法第百八十九条第三項の定款の定めがある場合以外の場合における法第二百十五条第四項及び第二百十七条第六項の規定による株券の発行を請求する権利

(iv) the right to demand issuance of share certificates pursuant to the provisions of Article 215, paragraph (4) and Article 217, paragraph (6) of the Act in cases other than cases prescribed in the articles of incorporation per Article 189, paragraph (3) of the Act;

五　法第百八十九条第三項の定款の定めがある場合以外の場合における法第二百十七条第一項の規定による株券の所持を希望しない旨の申出をする権利

(v) the right to make an offer not to possess share certificates pursuant to the provisions of Article 217, paragraph (1) of the Act in cases other than cases prescribed in the articles of incorporation under Article 189, paragraph (3) of the Act.

（市場価格のある単元未満株式の買取りの価格）

(Purchase Price of Shares Less than One Unit with Market Price)

第三十六条　法第百九十三条第一項第一号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する株式の価格とする方法とする。

Article 36 The means prescribed by Ministry of Justice Order as provided in Article 193, paragraph (1), item (i) of the Act is that of making whichever is larger between the following amounts the price of the shares prescribed in the same item:

一　法第百九十二条第一項の規定による請求の日（以下この条において「請求日」という。）における当該株式を取引する市場における最終の価格（当該請求日に売買取引がない場合又は当該請求日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the shares are traded on the date of the demand pursuant to the provisions of Article 192, paragraph (1) of the Act (hereinafter referred to as "date of the demand" in this Article) (if there is no sales transaction on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　請求日において当該株式が公開買付け等の対象であるときは、当該請求日における当該公開買付け等に係る契約における当該株式の価格

(ii) if the shares are the target of a tender offer, etc. on the date of the demand, the price of the shares in the contract in relation to the tender offer, etc. on the date of the demand.

（市場価格のある単元未満株式の売渡しの価格）

(Sale Price of Shares Less than One Unit with Market Price)

第三十七条　法第百九十四条第四項において準用する法第百九十三条第一項第一号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって単元未満株式売渡請求に係る株式の価格とする方法とする。

Article 37 The method prescribed by Ministry of Justice Order as provided in Article 193, paragraph (1), item (i) of the Act, as applied mutatis mutandis pursuant to Article 194, paragraph (4), item (iv) of the Act is the method of making whichever is larger between the following amounts the price of the shares in relation to the demand for the sale of shares less than one unit:

一　単元未満株式売渡請求の日（以下この条において「請求日」という。）における当該株式を取引する市場における最終の価格（当該請求日に売買取引がない場合又は当該請求日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the shares are traded on the date of the demand for the sale of shares less than one unit (hereinafter referred to as "date of the demand" in this Article) (if there is no sales transaction on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　請求日において当該株式が公開買付け等の対象であるときは、当該請求日における当該公開買付け等に係る契約における当該株式の価格

(ii) if the shares are the target of a tender offer, etc. on the date of the demand, the price of the shares in the contract in relation to the tender offer, etc. on the date of the demand.

第五節　株主に対する通知の省略等

Section 5 Omission of Notices to Shareholders

（市場価格のある株式の売却価格）

(Sale Price of Shares with Market Price)

第三十八条　法第百九十七条第二項に規定する法務省令で定める方法は、次の各号に掲げる場合の区分に応じ、当該各号に定める額をもって同項に規定する株式の価格とする方法とする。

Article 38 The means prescribed by Ministry of Justice Order as provided in Article 197, paragraph (2) of the Act is that of making the amount as provided in each of the following items the price of the shares prescribed in the same paragraph, in accordance with the categories of cases listed below:

一　当該株式を市場において行う取引によって売却する場合　当該取引によって売却する価格

(i) if the shares are sold through transactions in a market: The price at sale by the transactions;

二　前号に掲げる場合以外の場合　次に掲げる額のうちいずれか高い額

(ii) in cases other than the case listed in the preceding item: The amount whichever larger between the following amounts:

イ　法第百九十七条第二項の規定により売却する日（以下この条において「売却日」という。）における当該株式を取引する市場における最終の価格（当該売却日に売買取引がない場合又は当該売却日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(a) the closing price in the market on which the shares are traded on the date of the sale pursuant to the provisions of Article 197, paragraph (2) of the Act (hereinafter referred to as "date of the sale" in this Article) (if there is no sales transaction on the date of the sale, or if the date of the sale falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

ロ　売却日において当該株式が公開買付け等の対象であるときは、当該売却日における当該公開買付け等に係る契約における当該株式の価格

(b) if the shares are the target of a tender offer, etc. on the date of the sale, the price of the shares in the contract in relation to the tender offer, etc. on the date of the sale.

（公告事項）

(Particulars to Be Disclosed)

第三十九条　法第百九十八条第一項に規定する法務省令で定める事項は、次に掲げるものとする。

Article 39 The particulars prescribed by Ministry of Justice Order as provided in Article 198, paragraph (1) of the Act are as follows:

一　法第百九十七条第一項の株式（以下この条において「競売対象株式」という。）の競売又は売却をする旨

(i) a statement to the effect that shares under Article 197, paragraph (1) of the Act (hereinafter referred to as "shares subject to auction" in this Article) are being auctioned or sold;

二　競売対象株式の株主として株主名簿に記載又は記録がされた者の氏名又は名称及び住所

(ii) the name and address of the person stated or recorded in the shareholder register as shareholder of the shares subject to auction;

三　競売対象株式の数（種類株式発行会社にあっては、競売対象株式の種類及び種類ごとの数）

(iii) the number of shares subject to auction (for a company with multiple-class shares, the classes of shares subject to auction and the number per class);

四　競売対象株式につき株券が発行されているときは、当該株券の番号

(iv) if share certificates are issued for shares subject to auction, the serial number of the share certificates.

第六節　募集株式の発行等

Section 6 Issuance of Shares for Subscription

（募集事項の通知を要しない場合）

(Cases Where Notice of Subscription Requirements Is Not Required)

第四十条　法第二百一条第五項に規定する法務省令で定める場合は、株式会社が同条第三項に規定する期日の二週間前までに、金融商品取引法の規定に基づき次に掲げる書類（同項に規定する募集事項に相当する事項をその内容とするものに限る。）の届出又は提出をしている場合（当該書類に記載すべき事項を同法の規定に基づき電磁的方法により提供している場合を含む。）であって、内閣総理大臣が当該期日の二週間前の日から当該期日まで継続して同法の規定に基づき当該書類を公衆の縦覧に供しているときとする。

Article 40 The cases prescribed by Ministry of Justice Order as provided in Article 201, paragraph (5) of the Act are cases if a stock company reports or submits the following documents (limited to documents that have as their content particulars equivalent to the subscription requirements as provided in the same paragraph) pursuant to the provisions of the Financial Instruments and Exchange Act (including cases if the particulars to be stated in the documents are provided by electronic or magnetic means pursuant to the provisions of the same Act) by two weeks prior to the day as provided in paragraph (3) of that Article of the Act, and are the times at which the Prime Minister provides the documents for public inspection continuously from the day of two weeks before the day to the day pursuant to the provisions of the same Act:

一　金融商品取引法第四条第一項から第三項までの届出をする場合における同法第五条第一項の届出書（訂正届出書を含む。）

(i) the registration statement under Article 5, paragraph (1) of the Financial Instruments and Exchange Act in cases from Article 4, paragraph (1) through paragraph (3) of the same Act in which reports are to be filed (including amendment statements);

二　金融商品取引法第二十三条の三第一項に規定する発行登録書及び同法第二十三条の八第一項に規定する発行登録追補書類（訂正発行登録書を含む。）

(ii) the shelf registration statement as provided in Article 23-3, paragraph (1) of the Financial Instruments and Exchange Act and the shelf registration supplements as provided in Article 23-8, paragraph (1) of the same Act (including amendment shelf registration statements);

三　金融商品取引法第二十四条第一項に規定する有価証券報告書（訂正報告書を含む。）

(iii) securities reports as provided in Article 24, paragraph (1) of the Financial Instruments and Exchange Act (including amendment reports);

四　金融商品取引法第二十四条の四の七第一項に規定する四半期報告書（訂正報告書を含む。）

(iv) quarterly securities reports as provided in Article 24-4-7, paragraph (1) of the Financial Instruments and Exchange Act (including amendment reports);

五　金融商品取引法第二十四条の五第一項に規定する半期報告書（訂正報告書を含む。）

(v) semiannual securities reports as provided in Article 24-5, paragraph (1) of the Financial Instruments and Exchange Act (including amendment reports);

六　金融商品取引法第二十四条の五第四項に規定する臨時報告書（訂正報告書を含む。）

(vi) extraordinary reports as provided in Article 24-5, paragraph (4) of the Financial Instruments and Exchange Act (including amendment reports).

（申込みをしようとする者に対して通知すべき事項）

(Particulars to Be Disclosed to Persons Who Wish to Make an Offer)

第四十一条　法第二百三条第一項第四号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 41 The particulars prescribed by Ministry of Justice Order as provided in Article 203, paragraph (1), item (iv) of the Act are as follows:

一　発行可能株式総数（種類株式発行会社にあっては、各種類の株式の発行可能種類株式総数を含む。）

(i) the total number of authorized shares (for a company with multiple-class shares, including the total number of authorized shares in a class for each class of shares);

二　株式会社（種類株式発行会社を除く。）が発行する株式の内容として法第百七条第一項各号に掲げる事項を定めているときは、当該株式の内容

(ii) if the particulars listed in the items under Article 107, paragraph (1) as the features of shares issued by a stock company (excluding companies with multiple-class shares), the features of the shares;

三　株式会社（種類株式発行会社に限る。）が法第百八条第一項各号に掲げる事項につき内容の異なる株式を発行することとしているときは、各種類の株式の内容（ある種類の株式につき同条第三項の定款の定めがある場合において、当該定款の定めにより株式会社が当該種類の株式の内容を定めていないときは、当該種類の株式の内容の要綱）

(iii) if a stock company (limited to a company with multiple-class shares) is required to issue shares of differing features for the particulars listed in the items of Article 108, paragraph (1) of the Act, the features of each class of shares (if the articles of incorporation contain provisions regarding a class of shares under paragraph (3) of that Article, if the stock company does not prescribe the features of the class of shares based on the provisions of the articles of incorporation, an outline of the features of the class of shares);

四　単元株式数についての定款の定めがあるときは、その単元株式数（種類株式発行会社にあっては、各種類の株式の単元株式数）

(iv) if the articles of incorporation contain provisions regarding share units, those share units (for a company with multiple-class shares, the share units for each class of shares);

五　次に掲げる定款の定めがあるときは、その規定

(v) if the following provisions are present in the articles of incorporation, those provisions:

イ　法第百三十九条第一項、第百四十条第五項又は第百四十五条第一号若しくは第二号に規定する定款の定め

(a) provisions of the articles of incorporation as provided in Article 139, paragraph (1), Article 140, paragraph (5), or Article 145, item (i) or item (ii) of the Act;

ロ　法第百六十四条第一項に規定する定款の定め

(b) provisions of the articles of incorporation as provided in Article 164, paragraph (1) of the Act;

ハ　法第百六十七条第三項に規定する定款の定め

(c) provisions of the articles of incorporation as provided in Article 167, paragraph (3) of the Act;

ニ　法第百六十八条第一項又は第百六十九条第二項に規定する定款の定め

(d) provisions of the articles of incorporation as provided in Article 168, paragraph (1) and Article 169, paragraph (2) of the Act;

ホ　法第百七十四条に規定する定款の定め

(e) provisions of the articles of incorporation as provided in Article 174 of the Act;

ヘ　法第三百四十七条に規定する定款の定め

(f) provisions of the articles of incorporation as provided in Article 347 of the Act;

ト　第二十六条第一号又は第二号に規定する定款の定め

(g) provisions of the articles of incorporation as provided in Article 26, item (i) and item (ii) of the Act;

六　株主名簿管理人を置く旨の定款の定めがあるときは、その氏名又は名称及び住所並びに営業所

(vi) if the articles of incorporation contain provisions to the effect that a shareholder register administrator is to be appointed, the name, address, and business office of that administrator;

七　定款に定められた事項（法第二百三条第一項第一号から第三号まで及び前各号に掲げる事項を除く。）であって、当該株式会社に対して募集株式の引受けの申込みをしようとする者が当該者に対して通知することを請求した事項

(vii) particulars as provided in the articles of incorporation (excluding particulars listed from Article 203, paragraph (1), item (i) through item (iii) of the Act and in each of the preceding items) of which persons who wish to make an offer to the stock company to subscribe for shares for subscription request notice from the relevant persons.

（申込みをしようとする者に対する通知を要しない場合）

(Cases Where Persons Who Wish to Make an Offer Need Not Be Notified)

第四十二条　法第二百三条第四項に規定する法務省令で定める場合は、次に掲げる場合であって、株式会社が同条第一項の申込みをしようとする者に対して同項各号に掲げる事項を提供している場合とする。

Article 42 The cases prescribed by Ministry of Justice Order as provided in Article 203, paragraph (4) of the Act are as follows: in which the stock company provides the particulars listed in each item of the same paragraph to persons who wish to make the offer under paragraph (1) of that Article:

一　当該株式会社が金融商品取引法の規定に基づき目論見書に記載すべき事項を電磁的方法により提供している場合

(i) if the stock company provides particulars to be stated in the prospectus pursuant to the provisions of the Financial Instruments and Exchange Act by electronic or magnetic means;

二　当該株式会社が外国の法令に基づき目論見書その他これに相当する書面その他の資料を提供している場合

(ii) if the stock company provides a prospectus or other equivalent document or other material pursuant to the laws and regulations of a foreign country.

（株主に対して通知すべき事項）

(Particulars to Be Disclosed to Shareholders)

第四十二条の二　法第二百六条の二第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 42-2 The particulars prescribed by Ministry of Justice Order as provided in Article 206-2, paragraph (1) of the Act are as follows:

一　特定引受人（法第二百六条の二第一項に規定する特定引受人をいう。以下この条において同じ。）の氏名又は名称及び住所

(i) the name and address of the special subscriber (meaning the special subscriber as provided in Article 206-2, paragraph (1) of the Act; hereinafter the same applies in this Article);

二　特定引受人（その子会社等を含む。第五号及び第七号において同じ。）がその引き受けた募集株式の株主となった場合に有することとなる議決権の数

(ii) the number of voting rights that the special subscriber (including its subsidiaries, etc.; the same applies in items (v) and (vii)) will hold if the special subscriber becomes a shareholder of shares for subscription that the special subscriber subscribed;

三　前号の募集株式に係る議決権の数

(iii) the number of voting rights relating to the shares for subscription under the preceding item;

四　募集株式の引受人の全員がその引き受けた募集株式の株主となった場合における総株主の議決権の数

(iv) the number of voting rights of all shareholders if all subscribers of shares for subscription become shareholders of the shares for subscription that they subscribed;

五　特定引受人に対する募集株式の割当て又は特定引受人との間の法第二百五条第一項の契約の締結に関する取締役会の判断及びその理由

(v) the judgment of the board of directors related to allotment of shares for subscription to the special subscriber or the execution of a contract under Article 205, paragraph (1) of the Act with the special subscriber, and the reasons therefor;

六　社外取締役を置く株式会社において、前号の取締役会の判断が社外取締役の意見と異なる場合には、その意見

(vi) in the case of a stock company which has outside directors, if the judgment of the board of directors under the preceding item differs from the opinion of the outside directors, such opinion;

七　特定引受人に対する募集株式の割当て又は特定引受人との間の法第二百五条第一項の契約の締結に関する監査役、監査等委員会又は監査委員会の意見

(vii) the opinion of the company auditors, audit and supervisory committee, or audit committee related to allotment of shares for subscription to the special subscriber or the execution of a contract under Article 205, paragraph (1) of the Act with the special subscriber.

（株主に対する通知を要しない場合）

(Cases Where Notice to Shareholders Is Not Required)

第四十二条の三　法第二百六条の二第三項に規定する法務省令で定める場合は、株式会社が同条第一項に規定する期日の二週間前までに、金融商品取引法の規定に基づき第四十条各号に掲げる書類（前条各号に掲げる事項に相当する事項をその内容とするものに限る。）の届出又は提出をしている場合（当該書類に記載すべき事項を同法の規定に基づき電磁的方法により提供している場合を含む。）であって、内閣総理大臣が当該期日の二週間前の日から当該期日まで継続して同法の規定に基づき当該書類を公衆の縦覧に供しているときとする。

Article 42-3 The cases prescribed by Ministry of Justice Order as provided in Article 206-2, paragraph (3) of the Act are cases if a stock company reports or submits the documents listed in the items of Article 40 (limited to documents that have as their content particulars equivalent to the particulars listed in the items of the preceding Article) pursuant to the provisions of the Financial Instruments and Exchange Act (including cases if the particulars to be stated in the documents are provided by electronic or magnetic means pursuant to the provisions of the same Act) by two weeks prior to the day as provided in Article 206-2, paragraph (1) of the Act, and are the times at which the Prime Minister provides the documents for public inspection continuously from the day of two weeks before the day to the day pursuant to the provisions of the Financial Instruments and Exchange Act.

（株主に対する通知を要しない場合における反対通知の期間の初日）

(First Day of the Period for Giving Notice of Opposition If Notice to Shareholders Is Not Required)

第四十二条の四　法第二百六条の二第四項に規定する法務省令で定める日は、株式会社が金融商品取引法の規定に基づき前条の書類の届出又は提出（当該書類に記載すべき事項を同法の規定に基づき電磁的方法により提供した場合にあっては、その提供）をした日とする。

Article 42-4 The day prescribed by Ministry of Justice Order as provided in Article 206-2, paragraph (4) of the Act is the day on which a stock company reports or submits the documents under the preceding Article (in the case of providing the particulars to be stated in the documents by electronic or magnetic means pursuant to the provisions of the Financial Instruments and Exchange Act, provides the particulars) pursuant to the provisions of the same Act.

（出資の履行の仮装に関して責任をとるべき取締役等）

(Directors Liable for Disguising Performance of Contributions)

第四十六条の二　法第二百十三条の三第一項に規定する法務省令で定める者は、次に掲げる者とする。

Article 46-2 The persons prescribed by Ministry of Justice Order as provided in Article 213-3, paragraph (1) of the Act are as follows:

一　出資の履行（法第二百八条第三項に規定する出資の履行をいう。以下この条において同じ。）の仮装に関する職務を行った取締役及び執行役

(i) directors and executive officers performing duties related to disguising of performance of contributions (meaning the performance of contributions as provided in Article 208, paragraph (3) of the Act; hereinafter the same applies in this Article);

二　出資の履行の仮装が取締役会の決議に基づいて行われたときは、次に掲げる者

(ii) if performance of contributions is disguised pursuant to a resolution of the board of directors, the following persons:

イ　当該取締役会の決議に賛成した取締役

(a) directors who approved the resolution of the board of directors;

ロ　当該取締役会に当該出資の履行の仮装に関する議案を提案した取締役及び執行役

(b) directors and executive officers who submit proposals regarding disguising of performance of contributions at the board of directors;

三　出資の履行の仮装が株主総会の決議に基づいて行われたときは、次に掲げる者

(iii) if performance of contributions is disguised pursuant to a resolution at a shareholder meeting, the following persons:

イ　当該株主総会に当該出資の履行の仮装に関する議案を提案した取締役

(a) directors who submit proposals regarding disguising of performance of contributions at the shareholder meeting;

ロ　イの議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

(b) directors who consent to adoption of the proposal submission of (a) (excluding directors of a company with a board of directors);

ハ　イの議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

(c) if the proposal submission of (a) is made pursuant to a resolution of the board of directors, directors who approved the resolution of the board of directors;

ニ　当該株主総会において当該出資の履行の仮装に関する事項について説明をした取締役及び執行役

(d) directors and executive officers who deliver explanations regarding particulars regarding disguising the performance of contributions at the shareholder meeting.

（検査役の調査を要しない市場価格のある有価証券）

(Securities with a Market Price Not Requiring an Investigation by an Inspector)

第四十三条　法第二百七条第九項第三号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する有価証券の価格とする方法とする。

Article 43 The means prescribed by Ministry of Justice Order as provided in Article 207, paragraph (9), item (iii) of the Act is that of making whichever is larger between the following amounts the price of securities prescribed in the same item:

一　法第百九十九条第一項第三号の価額を定めた日（以下この条において「価額決定日」という。）における当該有価証券を取引する市場における最終の価格（当該価額決定日に売買取引がない場合又は当該価額決定日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the securities are traded on the date for determining the value in Article 199, paragraph (1), item (iii) of the Act (hereinafter referred to as "date of value determination" in this Article) (if there is no sales transaction on the date of value determination, or if the date of value determination falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　価額決定日において当該有価証券が公開買付け等の対象であるときは、当該価額決定日における当該公開買付け等に係る契約における当該有価証券の価格

(ii) if the securities are the target of a tender offer, etc. on the date of value determination, the price of the securities in the contract in relation to the tender offer, etc. on the date of value determination.

（出資された財産等の価額が不足する場合に責任をとるべき取締役等）

(Directors Liable in Case of Shortfall in Value of Property Contributed)

第四十四条　法第二百十三条第一項第一号に規定する法務省令で定めるものは、次に掲げる者とする。

Article 44 The persons prescribed by Ministry of Justice Order as provided in Article 203, paragraph (1), item (i) of the Act are as follows:

一　現物出資財産（法第二百七条第一項に規定する現物出資財産をいう。以下この条から第四十六条までにおいて同じ。）の価額の決定に関する職務を行った取締役及び執行役

(i) directors and executive officers performing duties regarding determination of value of properties contributed in kind (meaning properties contributed in kind as prescribed in Article 207, paragraph (1) of the Act; hereinafter the same applies from this Article through Article 46);

二　現物出資財産の価額の決定に関する株主総会の決議があったときは、当該株主総会において当該現物出資財産の価額に関する事項について説明をした取締役及び執行役

(ii) if the shareholder meeting has passed a resolution regarding determination of the value of properties contributed in kind, the directors and executive officers who delivered explanations regarding particulars regarding value of the properties contributed in kind at the shareholder meeting;

三　現物出資財産の価額の決定に関する取締役会の決議があったときは、当該取締役会の決議に賛成した取締役

(iii) if the board of directors has passed a resolution regarding determination of the value of properties contributed in kind, the directors who approved the resolution of the board of directors meeting.

第四十五条　法第二百十三条第一項第二号に規定する法務省令で定めるものは、次に掲げる者とする。

Article 45 The persons prescribed by Ministry of Justice Order as provided in Article 203, paragraph (1), item (ii) of the Act are as follows:

一　株主総会に現物出資財産の価額の決定に関する議案を提案した取締役

(i) directors who proposed a proposal related to determination of the value of properties contributed in kind at a shareholder meeting;

二　前号の議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

(ii) directors who consent to adoption of the proposal submission of preceding item (excluding directors of a company with a board of directors);

三　第一号の議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

(iii) if the proposal submission of item (i) is made pursuant to a resolution of the board of directors, the directors who approved the resolution of the board of directors meeting.

第四十六条　法第二百十三条第一項第三号に規定する法務省令で定めるものは、取締役会に現物出資財産の価額の決定に関する議案を提案した取締役及び執行役とする。

Article 46 Those prescribed by Ministry of Justice Order as provided in Article 213, paragraph (1), item (iii) of the Act are directors and executive officers who proposed a proposal regarding the determination of the value of properties contributed in kind to the board of directors.

第七節　株券

Section 7 Share Certificates

（株券喪失登録請求）

(Request for Registration of a Lost Share Certificate)

第四十七条　法第二百二十三条の規定による請求（以下この条において「株券喪失登録請求」という。）は、この条に定めるところにより、行わなければならない。

Article 47 (1) Any request pursuant to the provisions of Article 223 of the Act (hereinafter referred to as a "request for the registration of a lost share certificate" in this Article) must be made pursuant to the provisions of this Article.

２　株券喪失登録請求は、株券喪失登録請求をする者（次項において「株券喪失登録請求者」という。）の氏名又は名称及び住所並びに喪失した株券の番号を明らかにしてしなければならない。

(2) The request for registration of a lost share certificate must disclose the name and address of the person who is requesting the registration of the lost share certificate (in the following paragraph, referred to as a "person requesting registration of a lost share certificate") as well as the serial numbers of the lost share certificate.

３　株券喪失登録請求者が株券喪失登録請求をしようとするときは、次の各号に掲げる場合の区分に応じ、当該各号に定める資料を株式会社に提供しなければならない。

(3) If a person requesting the registration of a lost share certificate wishes to request the registration of a lost share certificate, that person must provide the stock company with the materials prescribed in each of the following items, in accordance with the categories of cases listed below:

一　株券喪失登録請求者が当該株券に係る株式の株主又は登録株式質権者として株主名簿に記載又は記録がされている者である場合　株券の喪失の事実を証する資料

(i) if the person requesting the registration of a lost share certificate is a person stated or recorded in the shareholder register as the shareholder or as the registered pledgee of shares of the shares in relation to the share certificates: material certifying the fact of the loss of share certificates;

二　前号に掲げる場合以外の場合　次に掲げる資料

(ii) in cases other than the case listed in the preceding item: Materials listed as follows:

イ　株券喪失登録請求者が株券喪失登録請求に係る株券を、当該株券に係る株式につき法第百二十一条第三号の取得の日として株主名簿に記載又は記録がされている日以後に所持していたことを証する資料

(a) materials certifying that the person requesting the registration of the lost share certificate possessed the share certificate in relation to the request for the registration of a lost share certificate on or after the date stated or recorded in the shareholder register as the date of acquisition of Article 121, item (iii) of the Act for the shares in relation to the share certificate;

ロ　株券の喪失の事実を証する資料

(b) materials certifying the fact of the loss of share certificates.

４　株券喪失登録に係る株券が会社法の施行に伴う関係法律の整備等に関する法律の施行に伴う経過措置を定める政令（平成十七年政令第三百六十七号）第二条の規定により法第百二十一条第三号の規定が適用されない株式に係るものである場合における前項第二号の規定の適用については、同号中「次に」とあるのは、「ロに」とする。

(4) Regarding the application of the provisions of item (ii) of the preceding paragraph if the share certificate in relation to the registration of a lost share certificate is related to shares for which the provisions of Article 121, item (iii) of the Act are not applied due to the provisions of Article 2 of the Cabinet Order Prescribing Transitional Measures that Accompany the Enforcement of the Act on the Arrangement of Relevant Acts Incidental to the Enforcement of the Companies Act, (Cabinet Order No. 367 of 2005), the word "following" in the same item is replaced by "in (b)".

（株券を所持する者による抹消の申請）

(Application for Cancellation by a Person in Possession of Share Certificates)

第四十八条　法第二百二十五条第一項の規定による申請は、株券を提示し、当該申請をする者の氏名又は名称及び住所を明らかにしてしなければならない。

Article 48 An application pursuant to the provisions of Article 225, paragraph (1) of the Act must present the share certificates and disclose the name and address of the person filing the application.

（株券喪失登録者による抹消の申請）

(Application for Cancellation by the Registrant of a Lost Share Certificate)

第四十九条　法第二百二十六条第一項の規定による申請は、当該申請をする株券喪失登録者の氏名又は名称及び住所並びに当該申請に係る株券喪失登録がされた株券の番号を明らかにしてしなければならない。

Article 49 An application pursuant to the provisions of Article 226, paragraph (1) of the Act must disclose the name and address of the registrant of the lost share certificate who is filing the application, as well as the serial number of the share certificate registered as a lost share certificate.

第八節　雑則

Section 8 Miscellaneous Provisions

（株式の発行等により一に満たない株式の端数を処理する場合における市場価格）

(Market Price in the Case of Treatment of Shares with Fractions Resulting from Issue of Shares)

第五十条　法第二百三十四条第二項に規定する法務省令で定める方法は、次の各号に掲げる場合の区分に応じ、当該各号に定める額をもって同項に規定する株式の価格とする方法とする。

Article 50 The means prescribed by Ministry of Justice Order as provided in Article 234, paragraph (2) of the Act is that of making the amounts as provided in each of following items the price of the shares prescribed in the same item, in accordance with the categories of cases listed below:

一　当該株式を市場において行う取引によって売却する場合　当該取引によって売却する価格

(i) if the shares are sold through transactions in a market: The price at sale by the transactions;

二　前号に掲げる場合以外の場合　次に掲げる額のうちいずれか高い額

(ii) in cases other than the case listed in the preceding item: The amount whichever larger between the following amounts:

イ　法第二百三十四条第二項の規定により売却する日（以下この条において「売却日」という。）における当該株式を取引する市場における最終の価格（当該売却日に売買取引がない場合又は当該売却日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(a) the closing price in the market on which the shares are traded on the date of the sale pursuant to the provisions of Article 234, paragraph (2) of the Act (hereinafter referred to as "date of the sale" in this Article) (if there is no sales transaction on the date of the sale, or if the date of the sale falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

ロ　売却日において当該株式が公開買付け等の対象であるときは、当該売却日における当該公開買付け等に係る契約における当該株式の価格

(b) if the shares are the target of a tender offer, etc. on the date of the sale, the price of the shares in the contract in relation to the tender offer, etc. on the date of the sale.

（一に満たない社債等の端数を処理する場合における市場価格）

(Market Price in the Case of Handling Bonds with Fractions)

第五十一条　法第二百三十四条第六項において準用する同条第二項に規定する法務省令で定める方法は、次の各号に掲げる場合の区分に応じ、当該各号に定める額をもって同条第六項において準用する同条第二項の規定により売却する財産の価格とする方法とする。

Article 51 The means prescribed by Ministry of Justice Order as provided in Article 234, paragraph (2) of the Act, as applied mutatis mutandis pursuant to the provisions of paragraph (6) of that Article is that of making the amount prescribed in each of as follows items the price of the assets sold pursuant to the provisions of paragraph (2) of that Article, as applied mutatis mutandis pursuant to paragraph (6) of that Article, in accordance with the categories of cases listed below:

一　法第二百三十四条第六項に規定する社債又は新株予約権を市場において行う取引によって売却する場合　当該取引によって売却する価格

(i) if the bonds or share options prescribed in Article 234, paragraph (6) of the Act are sold through transactions in a market: The price at sale by the transactions;

二　前号に掲げる場合以外の場合において、社債（新株予約権付社債についての社債を除く。以下この号において同じ。）を売却するとき　法第二百三十四条第六項において準用する同条第二項の規定により売却する日（以下この条において「売却日」という。）における当該社債を取引する市場における最終の価格（当該売却日に売買取引がない場合又は当該売却日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(ii) in cases other than the case listed in the preceding item, if bonds (excluding bonds for bonds with share options; hereinafter the same applies in this item) are sold: The closing price in the market on which the bonds are traded on the date of the sale pursuant to the provisions of Article 234, paragraph (2) of the Act, as applied mutatis mutandis pursuant to paragraph (6) of the same Act (hereinafter referred to as "date of the sale" in this Article) (if there is no sales transaction on the date of the sale, or if the date of the sale falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

三　第一号に掲げる場合以外の場合において、新株予約権（当該新株予約権が新株予約権付社債に付されたものである場合にあっては、当該新株予約権付社債。以下この号において同じ。）を売却するとき　次に掲げる額のうちいずれか高い額

(iii) in cases other than the case listed in item (i), if share options (if the share option is attached to a bond with share options, the bond with share options; hereinafter the same applies in this item) are sold: whichever is larger between the following amounts:

イ　売却日における当該新株予約権を取引する市場における最終の価格（当該売却日に売買取引がない場合又は当該売却日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(a) the closing price in the market on which the share options are traded on the date of the sale (if there is no sales transaction on the date of sale, or if the date of the sale falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

ロ　売却日において当該新株予約権が公開買付け等の対象であるときは、当該売却日における当該公開買付け等に係る契約における当該新株予約権の価格

(b) if the share options are the target of a tender offer, etc. on the date of the sale, the price of the share options in the contract in relation to the tender offer, etc. on the date of the sale.

（株式の分割等により一に満たない株式の端数を処理する場合における市場価格）

(Market Price in the Case of Treatment of Shares with Fractions Resulting from a Share Split)

第五十二条　法第二百三十五条第二項において準用する法第二百三十四条第二項に規定する法務省令で定める方法は、次の各号に掲げる場合の区分に応じ、当該各号に定める額をもって法第二百三十五条第二項において準用する法第二百三十四条第二項に規定する株式の価格とする方法とする。

Article 52 The means prescribed by Ministry of Justice Order as provided in Article 234, paragraph (2) of the Act, as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act is that of making the amount prescribed in each of as follows items the price of the shares sold pursuant to Article 234, paragraph (2) of the Act, as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act, in accordance with the categories of cases listed below:

一　当該株式を市場において行う取引によって売却する場合　当該取引によって売却する価格

(i) if the shares are sold through transactions in a market: The price at sale by the transactions;

二　前号に掲げる場合以外の場合　次に掲げる額のうちいずれか高い額

(ii) in cases other than the case listed in the preceding item: Whichever is larger between the following amounts:

イ　法第二百三十五条第二項において準用する法第二百三十四条第二項の規定により売却する日（以下この条において「売却日」という。）における当該株式を取引する市場における最終の価格（当該売却日に売買取引がない場合又は当該売却日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(a) the closing price in the market on which the shares are traded on the date of the sale pursuant to the provisions of Article 234, paragraph (2) of the Act, as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act (hereinafter referred to as "date of the sale" in this Article) (if there is no sales transaction on the date of the sale, or if the date of the sale falls on a holiday for the relevant market, the execution price of the first sales transactions after that point);

ロ　売却日において当該株式が公開買付け等の対象であるときは、当該売却日における当該公開買付け等に係る契約における当該株式の価格

(b) if the shares are the target of a tender offer, etc. on the date of the sale, the price of the shares in the contract in relation to the tender offer, etc. on the date of the sale.

第三章　新株予約権

Chapter III Share Options

（募集事項の通知を要しない場合）

(Cases Where Notice of Subscription Requirements Is Not Required)

第五十三条　法第二百四十条第四項に規定する法務省令で定める場合は、株式会社が割当日（法第二百三十八条第一項第四号に規定する割当日をいう。第五十五条の四において同じ。）の二週間前までに、金融商品取引法の規定に基づき次に掲げる書類（法第二百三十八条第一項に規定する募集事項に相当する事項をその内容とするものに限る。）の届出又は提出をしている場合（当該書類に記載すべき事項を同法の規定に基づき電磁的方法により提供している場合を含む。）であって、内閣総理大臣が当該割当日の二週間前の日から当該割当日まで継続して同法の規定に基づき当該書類を公衆の縦覧に供しているときとする。

Article 53 The cases prescribed by Ministry of Justice Order as provided in Article 240, paragraph (4) of the Act are cases if a stock company reports or submits the following documents (limited to documents having particulars equivalent to subscription requirements as provided in Article 238, paragraph (1) of the Act as the content) pursuant to the provisions of the Financial Instruments and Exchange Act (including cases if the particulars stated in the documents are provided by electronic or magnetic means pursuant to the provisions of the same Act) by two weeks prior to the day of allotment (meaning the day of allotment as provided in Article 238, paragraph (1), item (iv) of the Act; the same applies in Article 55-4), and are the times at which the Prime Minister provides the documents for public inspection continuously from the day of two weeks before the day of allotment to the day of allotment pursuant to the provisions of the Financial Instruments and Exchange Act:

一　金融商品取引法第四条第一項から第三項までの届出をする場合における同法第五条第一項の届出書（訂正届出書を含む。）

(i) the registration statement of Article 5, paragraph (1) of the Financial Instruments and Exchange Act in cases from Article 4, paragraph (1) through paragraph (3) of the same Act in which reports are filed (including amendment statements);

二　金融商品取引法第二十三条の三第一項に規定する発行登録書及び同法第二十三条の八第一項に規定する発行登録追補書類（訂正発行登録書を含む。）

(ii) the shelf registration statement as provided in Article 23-3, paragraph (1) of the Financial Instruments and Exchange Act and the shelf registration supplements as provided in Article 23-8, paragraph (1) of the same Act (including amendment shelf registration statements);

三　金融商品取引法第二十四条第一項に規定する有価証券報告書（訂正報告書を含む。）

(iii) securities reports as provided in Article 24, paragraph (1) of the Financial Instruments and Exchange Act (including revised securities reports);

四　金融商品取引法第二十四条の四の七第一項に規定する四半期報告書（訂正報告書を含む。）

(iv) quarterly securities reports as provided in Article 24-4-7, paragraph (1) of the Financial Instruments and Exchange Act (including amendment statements);

五　金融商品取引法第二十四条の五第一項に規定する半期報告書（訂正報告書を含む。）

(v) semiannual securities reports as provided in Article 24-5, paragraph (1) of the Financial Instruments and Exchange Act (including amendment statements);

六　金融商品取引法第二十四条の五第四項に規定する臨時報告書（訂正報告書を含む。）

(vi) extraordinary reports as provided in Article 24-5, paragraph (4) of the Financial Instruments and Exchange Act (including amendment statements).

（申込みをしようとする者に対して通知すべき事項）

(Particulars Disclosed to Persons Who Wish to Make an Offer)

第五十四条　法第二百四十二条第一項第四号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 54 The particulars prescribed by Ministry of Justice Order as provided in Article 242, paragraph (1), item (iv) of the Act are as follows:

一　発行可能株式総数（種類株式発行会社にあっては、各種類の株式の発行可能種類株式総数を含む。）

(i) the total number of authorized shares (for a company with multiple-class shares, including the total number of authorized shares in a class for each class of shares);

二　株式会社（種類株式発行会社を除く。）が発行する株式の内容として法第百七条第一項各号に掲げる事項を定めているときは、当該株式の内容

(ii) if the particulars listed in the items under Article 107, paragraph (1) as the features of shares issued by a stock company (excluding companies with multiple-class shares), the features of the shares;

三　株式会社（種類株式発行会社に限る。）が法第百八条第一項各号に掲げる事項につき内容の異なる株式を発行することとしているときは、各種類の株式の内容（ある種類の株式につき同条第三項の定款の定めがある場合において、当該定款の定めにより株式会社が当該種類の株式の内容を定めていないときは、当該種類の株式の内容の要綱）

(iii) if a stock company (limited to a company with multiple-class shares) is required to issue shares of differing features for the particulars listed in the items of Article 108, paragraph (1) of the Act, the features of each class of shares (if the articles of incorporation contain provisions regarding a class of shares per paragraph (3) of that Article, if the stock company does not prescribe the content of the class of shares based on a provision of the articles of incorporation, an outline of the features of the class of shares);

四　単元株式数についての定款の定めがあるときは、その単元株式数（種類株式発行会社にあっては、各種類の株式の単元株式数）

(iv) if the articles of incorporation contain provisions regarding share units, those share units (for a company with multiple-class shares, the share units for each class of shares);

五　次に掲げる定款の定めがあるときは、その規定

(v) if the following provisions are present in the articles of incorporation, those provisions:

イ　法第百三十九条第一項、第百四十条第五項又は第百四十五条第一号若しくは第二号に規定する定款の定め

(a) provisions of the articles of incorporation as provided in Article 139, paragraph (1), Article 140, paragraph (5), or Article 145, item (i) or item (ii) of the Act;

ロ　法第百六十四条第一項に規定する定款の定め

(b) provisions of the articles of incorporation as provided in Article 164, paragraph (1) of the Act;

ハ　法第百六十七条第三項に規定する定款の定め

(c) provisions of the articles of incorporation as provided in Article 167, paragraph (3) of the Act;

ニ　法第百六十八条第一項又は第百六十九条第二項に規定する定款の定め

(d) provisions of the articles of incorporation as provided in Article 168, paragraph (1) and Article 169, paragraph (2) of the Act;

ホ　法第百七十四条に規定する定款の定め

(e) provisions of the articles of incorporation as provided in Article 174 of the Act;

ヘ　法第三百四十七条に規定する定款の定め

(f) provisions of the articles of incorporation as provided in Article 347 of the Act;

ト　第二十六条第一号又は第二号に規定する定款の定め

(g) provisions of the articles of incorporation as provided in Article 26, item (i) or item (ii) of the Act;

六　株主名簿管理人を置く旨の定款の定めがあるときは、その氏名又は名称及び住所並びに営業所

(vi) if the articles of incorporation contain provisions to the effect that a shareholder register administrator is appointed, the name, address, and business office of that administrator;

七　定款に定められた事項（法第二百四十二条第一項第一号から第三号まで及び前各号に掲げる事項を除く。）であって、当該株式会社に対して募集新株予約権の引受けの申込みをしようとする者が当該者に対して通知することを請求した事項

(vii) particulars as provided in the articles of incorporation (excluding particulars listed from Article 242, paragraph (1), item (i) through item (iii) of the Act and in each of the preceding items) of which persons who wish to make an offer to the stock company to subscribe for share options for subscription request notice from the relevant persons.

（申込みをしようとする者に対する通知を要しない場合）

(Cases Where Persons Who Wish to Make an Offer Need Not Be Notified)

第五十五条　法第二百四十二条第四項に規定する法務省令で定める場合は、次に掲げる場合であって、株式会社が同条第一項の申込みをしようとする者に対して同項各号に掲げる事項を提供している場合とする。

Article 55 The cases prescribed by Ministry of Justice Order as provided in Article 242, paragraph (4) of the Act are the following cases, in which the stock company provides the particulars listed in each item of the same paragraph to persons who wish to make the offer under paragraph (1) of that Article:

一　当該株式会社が金融商品取引法の規定に基づき目論見書に記載すべき事項を電磁的方法により提供している場合

(i) if the stock company provides particulars stated in the prospectus pursuant to the provisions of the Financial Instruments and Exchange Act by electronic or magnetic means;

二　当該株式会社が外国の法令に基づき目論見書その他これに相当する書面その他の資料を提供している場合

(ii) if the stock company provides a prospectus or other equivalent document or other material pursuant to the laws and regulations of a foreign country.

（株主に対して通知すべき事項）

(Particulars Disclosed to Shareholders)

第五十五条の二　法第二百四十四条の二第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 55-2 The particulars prescribed by Ministry of Justice Order as provided in Article 244-2, paragraph (1) of the Act are as follows:

一　特定引受人（法第二百四十四条の二第一項に規定する特定引受人をいう。以下この条及び次条第三項において同じ。）の氏名又は名称及び住所

(i) the name and address of the special subscriber (meaning the special subscriber as provided in Article 244-2, paragraph (1) of the Act; hereinafter the same applies in this Article and paragraph (3) of the following Article);

二　特定引受人（その子会社等を含む。以下この条及び次条第三項において同じ。）がその引き受けた募集新株予約権に係る交付株式（法第二百四十四条の二第二項に規定する交付株式をいう。次号及び次条第三項において同じ。）の株主となった場合に有することとなる最も多い議決権の数

(ii) the largest number of voting rights that the special subscriber (including its subsidiary, etc.; hereinafter the same applies in this Article and paragraph (3) of the following Article) will hold if the special subscriber becomes a shareholder of shares issued (meaning the shares issued as provided in Article 244-2, paragraph (2) of the Act; the same applies in the following item and paragraph (3) of the following Article) related to share options for subscription that the special subscriber subscribed;

三　前号の交付株式に係る最も多い議決権の数

(iii) the largest number of voting rights relating to the shares issued under the preceding item;

四　第二号に規定する場合における最も多い総株主の議決権の数

(iv) the largest number of voting rights of all shareholders in the case prescribed in item (ii);

五　特定引受人に対する募集新株予約権の割当て又は特定引受人との間の法第二百四十四条第一項の契約の締結に関する取締役会の判断及びその理由

(v) the judgment of the board of directors related to allotment of share options for subscription to the special subscriber or the execution of a contract under Article 244, paragraph (1) of the Act with the special subscriber, and the reasons therefor;

六　社外取締役を置く株式会社において、前号の取締役会の判断が社外取締役の意見と異なる場合には、その意見

(vi) in the case of a stock company which has outside directors, if the judgment of the board of directors under the preceding item differs from the opinion of the outside directors, such opinion;

七　特定引受人に対する募集新株予約権の割当て又は特定引受人との間の法第二百四十四条第一項の契約の締結に関する監査役、監査等委員会又は監査委員会の意見

(vii) the opinion of the company auditors, audit and supervisory committee, or audit committee related to allotment of share options for subscription to the special subscriber or the execution of a contract under Article 244, paragraph (1) of the Act with the special subscriber.

（交付株式）

(Shares Issued)

第五十五条の三　法第二百四十四条の二第二項に規定する法務省令で定める株式は、次に掲げる株式とする。

Article 55-3 (1) The shares prescribed by Ministry of Justice Order as provided in Article 244-2, paragraph (2) of the Act are as follows:

一　募集新株予約権の内容として次のイ又はロに掲げる事項についての定めがある場合における当該イ又はロに定める新株予約権（次号及び次項において「取得対価新株予約権」という。）の目的である株式

(i) if there is a provision on the particulars listed in (a) or (b) below as the content of share options for subscription, shares which are objectives of the share options specified in (a) or (b) (referred to as "share options which are consideration for acquisition" in the following item and the following paragraph):

イ　法第二百三十六条第一項第七号へに掲げる事項　同号への他の新株予約権

(a) particulars listed in Article 236, paragraph (1), item (vii), (f) of the Act: another share options referred to in (f) of the same item;

ロ　法第二百三十六条第一項第七号トに掲げる事項　同号トの新株予約権付社債に付された新株予約権

(b) particulars listed in Article 236, paragraph (1), item (vii), (g) of the Act: the share options attached to the bonds with share options referred to in (g) of the same item;

二　取得対価新株予約権の内容として法第二百三十六条第一項第七号ニに掲げる事項についての定めがある場合における同号ニの株式

(ii) if there is a provision on the particulars listed in Article 236, paragraph (1), item (vii), (d) as the content of share options which are consideration for acquisition, the shares referred to in (d) of the same item.

２　前項の規定の適用については、取得対価新株予約権の内容として同項第一号イ又はロに掲げる事項についての定めがある場合における当該イ又はロに定める新株予約権は、取得対価新株予約権とみなす。

(2) With regard to the application of the provisions of the preceding paragraph, the share options specified in item (i), (a) or (b) of the same paragraph if there is a provision on the particulars listed in (a) or (b) as the content of share options which are consideration for acquisition are deemed share options which are consideration for acquisition.

３　交付株式の数が特定引受人に対する募集新株予約権の割当ての決定又は特定引受人との間の法第二百四十四条第一項の契約の締結の日（以下この項において「割当等決定日」という。）後のいずれか一の日の市場価額その他の指標に基づき決定する方法その他の算定方法により決定される場合における当該交付株式の数は、割当等決定日の前日に当該交付株式が交付されたものとみなして計算した数とする。

(3) If the number of shares issued is decided by a method of deciding it based on the market value or any other indicator on any single day after the day of deciding to allot share options for subscription to a special subscriber or executing the contract under Article 244, paragraph (1) of the Act with a special subscriber (hereinafter referred to as the "day of deciding allotment, etc." in this paragraph) or by any other calculation method, the number of the shares issued is the number calculated by deeming that the shares issued were issued on the day immediately preceding the day of deciding allotment, etc.

（株主に対する通知を要しない場合）

(Cases Where Notifying Shareholders Is Not Required)

第五十五条の四　法第二百四十四条の二第四項に規定する法務省令で定める場合は、株式会社が割当日の二週間前までに、金融商品取引法の規定に基づき第五十三条各号に掲げる書類（第五十五条の二各号に掲げる事項に相当する事項をその内容とするものに限る。）の届出又は提出をしている場合（当該書類に記載すべき事項を同法の規定に基づき電磁的方法により提供している場合を含む。）であって、内閣総理大臣が当該割当日の二週間前の日から当該割当日まで継続して同法の規定に基づき当該書類を公衆の縦覧に供しているときとする。

Article 55-4 The cases prescribed by Ministry of Justice Order as provided in Article 244-2, paragraph (4) of the Act are cases where a stock company reports or submits the documents listed in the items of Article 53 (limited to documents that have as their content particulars equivalent to those listed in the items of Article 55-2) pursuant to the provisions of the Financial Instruments and Exchange Act (including cases where the particulars stated in the documents are provided by electronic or magnetic means pursuant to the provisions of the same Act) by two weeks prior to the day of allotment, and are the times at which the Prime Minister provides the documents for public inspection continuously from the day of two weeks before the day of allotment to the day of allotment pursuant to the provisions of the same Act.

（株主に対する通知を要しない場合における反対通知の期間の初日）

(First Day of the Period for Giving Notice of Opposition If Notice to Shareholders Is Not Required)

第五十五条の五　法第二百四十四条の二第五項に規定する法務省令で定める日は、株式会社が金融商品取引法の規定に基づき前条の書類の届出又は提出（当該書類に記載すべき事項を同法の規定に基づき電磁的方法により提供した場合にあっては、その提供）をした日とする。

Article 55-5 The day prescribed by Ministry of Justice Order as provided in Article 244-2, paragraph (5) of the Act is the day on which a stock company reports or submits the documents under the preceding Article (in the case of providing the particulars stated in the documents by electronic or magnetic means pursuant to the provisions of the Financial Instruments and Exchange Act, provides the particulars) pursuant to the provisions of the same Act.

（新株予約権原簿記載事項の記載等の請求）

(Demand for the Entry of Particulars Stated in the Share Option Registry)

第五十六条　法第二百六十条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 56 (1) The cases prescribed by Ministry of Justice Order as provided in Article 260, paragraph (2) of the Act are as follows:

一　新株予約権取得者が、新株予約権者として新株予約権原簿に記載若しくは記録がされた者又はその一般承継人に対して当該新株予約権取得者の取得した新株予約権に係る法第二百六十条第一項の規定による請求をすべきことを命ずる確定判決を得た場合において、当該確定判決の内容を証する書面その他の資料を提供して請求をしたとき。

(i) if an acquirer of share options has obtained a final and binding judgment against a person who is stated or recorded in the share option registry as a holder of share options or a general successor thereof, and where the judgment orders that a demand be made pursuant to the provisions of Article 260, paragraph (1) in relation to the share options acquired by the acquirer of share options, if that person has provided documents or other materials certifying the content of the final and binding judgment when making the demand;

二　新株予約権取得者が前号の確定判決と同一の効力を有するものの内容を証する書面その他の資料を提供して請求をしたとき。

(ii) if the acquirer of share options provides documents or other materials certifying content to the same effect as the final and binding judgment under the preceding item when making the demand;

三　新株予約権取得者が一般承継により当該株式会社の新株予約権を取得した者である場合において、当該一般承継を証する書面その他の資料を提供して請求をしたとき。

(iii) if the acquirer of share options is a person who has acquired share options of the stock company by general succession, and that person has provided documents or other materials certifying general succession when making the demand;

四　新株予約権取得者が当該株式会社の新株予約権を競売により取得した者である場合において、当該競売により取得したことを証する書面その他の資料を提供して請求をしたとき。

(iv) if the acquirer of share options is a person who has acquired share options in the relevant stock company by auction, and that person has provided documents or other materials certifying the acquisition by auction when making the demand;

五　新株予約権取得者が新株予約権売渡請求により当該株式会社の発行する売渡新株予約権の全部を取得した者である場合において、当該新株予約権取得者が請求をしたとき。

(v) if the acquirer of share options is a person who has acquired the entirety of the share options subject to a cash-out issued by the stock company based on demand to cash out share options, if the acquirer of share options makes the demand.

２　前項の規定にかかわらず、新株予約権取得者が取得した新株予約権が証券発行新株予約権又は証券発行新株予約権付社債に付された新株予約権である場合には、法第二百六十条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

(2) Notwithstanding the provisions of the preceding paragraph, if the share options acquired by the acquirer of share options are share option certificates or are those attached to bonds with share option certificates, the cases prescribed by Ministry of Justice Order as provided in Article 260, paragraph (2) of the Act are as follows:

一　新株予約権取得者が新株予約権証券又は新株予約権付社債券を提示して請求をした場合

(i) if the acquirer of share options presents the share option certificates or certificates of bonds with share options when making a demand;

二　新株予約権取得者が新株予約権売渡請求により当該株式会社の発行する売渡新株予約権の全部を取得した者である場合において、当該新株予約権取得者が請求をしたとき。

(ii) if the acquirer of share options is a person who has acquired the entirety of the share options subject to a cash-out issued by the stock company based on a demand to cash out share options, and the acquirer of share options makes a demand.

（新株予約権取得者からの承認の請求）

(Requests for Approval by Acquirers of Share Options)

第五十七条　法第二百六十三条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 57 (1) The cases prescribed by Ministry of Justice Order as provided in Article 263, paragraph (2) of the Act are as follows:

一　新株予約権取得者が、新株予約権者として新株予約権原簿に記載若しくは記録がされた者又はその一般承継人に対して当該新株予約権取得者の取得した新株予約権に係る法第二百六十三条第一項の規定による請求をすべきことを命ずる確定判決を得た場合において、当該確定判決の内容を証する書面その他の資料を提供して請求をしたとき。

(i) if an acquirer of share options has obtained a final and binding judgment against a person who is stated or recorded in the share option registry as a holder of share options or a general successor thereof, and where the judgment orders that a demand be made pursuant to the provisions of Article 263, paragraph (1) in relation to the share options acquired by the acquirer of share options, if that person has provided documents or other materials certifying the content of the final and binding judgment when making the demand;

二　新株予約権取得者が前号の確定判決と同一の効力を有するものの内容を証する書面その他の資料を提供して請求をしたとき。

(ii) if the acquirer of share options provides documents or other materials certifying content to the same effect as the final and binding judgment under the preceding item when making the demand;

三　新株予約権取得者が当該株式会社の新株予約権を競売により取得した者である場合において、当該競売により取得したことを証する書面その他の資料を提供して請求をしたとき。

(iii) if an acquirer of share options is a person who has obtained share options in the relevant stock company by auction, and that person has provided documents or other materials certifying the acquisition by auction when making the demand.

２　前項の規定にかかわらず、新株予約権取得者が取得した新株予約権が証券発行新株予約権又は証券発行新株予約権付社債に付された新株予約権である場合には、法第二百六十三条第二項に規定する法務省令で定める場合は、新株予約権取得者が新株予約権証券又は新株予約権付社債券を提示して請求をした場合とする。

(2) Notwithstanding the provisions of the preceding paragraph, if the share options acquired by the acquirer of share options are share option certificates or are those attached to bonds with share option certificates, the case prescribed by Ministry of Justice Order as provided in Article 263, paragraph (2) of the Act is where the acquirer of share options presents the share option certificates or certificates of bonds with share options when making the demand.

（新株予約権の行使により株式に端数が生じる場合）

(Cases Where a Fraction Occurs in the Shares Due to the Exercise of Share Options)

第五十八条　法第二百八十三条第一号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する株式の価格とする方法とする。

Article 58 The means prescribed by Ministry of Justice Order as provided in Article 283, item (i) of the Act is that of deeming whichever of the following amounts is larger as the price of the shares prescribed in that item:

一　新株予約権の行使の日（以下この条において「行使日」という。）における当該株式を取引する市場における最終の価格（当該行使日に売買取引がない場合又は当該行使日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the shares are traded on the date of exercising a share option (hereinafter referred to as "date of exercising a share option" in this Article) (if there is no sales transaction on the date of exercising a share option, or if the date of exercising a share option falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　行使日において当該株式が公開買付け等の対象であるときは、当該行使日における当該公開買付け等に係る契約における当該株式の価格

(ii) if shares are the target of a tender offer, etc. on the date of exercising a share option, the price of the shares in the contract in relation to the tender offer, etc. on the date of exercising a share option.

（検査役の調査を要しない市場価格のある有価証券）

(Securities with a Market Price That Do Not Require an Investigation by an Inspector)

第五十九条　法第二百八十四条第九項第三号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する有価証券の価格とする方法とする。

Article 59 The means prescribed by Ministry of Justice Order as provided in Article 284, paragraph (9), item (iii) of the Act is that of making the price of the securities prescribed in that item whichever is larger between the following amounts:

一　新株予約権の行使の日（以下この条において「行使日」という。）における当該有価証券を取引する市場における最終の価格（当該行使日に売買取引がない場合又は当該行使日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the securities are traded on the date of exercising a share option (hereinafter referred to as the "date of exercising a share option" in this Article) (if there is no sales transaction on the date of exercising a share option, or if the date of exercising a share option falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　行使日において当該有価証券が公開買付け等の対象であるときは、当該行使日における当該公開買付け等に係る契約における当該有価証券の価格

(ii) if securities are the target of a tender offer, etc. on the date of exercising a share option, the price of the securities in the contract in relation to that tender offer, etc. on the date of exercising the share option.

（出資された財産等の価額が不足する場合に責任をとるべき取締役等）

(Directors to Assume Liability in Cases of a Shortfall in the Value of Contributed Assets)

第六十条　法第二百八十六条第一項第一号に規定する法務省令で定めるものは、次に掲げる者とする。

Article 60 The persons prescribed by Ministry of Justice Order as provided in Article 286, paragraph (1), item (i) of the Act are as follows:

一　現物出資財産（法第二百八十四条第一項に規定する現物出資財産をいう。以下この条から第六十二条までにおいて同じ。）の価額の決定に関する職務を行った取締役及び執行役

(i) directors and executive officers performing duties regarding determination of value of properties contributed in kind (meaning properties contributed in kind as provided in Article 284, paragraph (1) of the Act; hereinafter the same applies from this Article through Article 62);

二　現物出資財産の価額の決定に関する株主総会の決議があったときは、当該株主総会において当該現物出資財産の価額に関する事項について説明をした取締役及び執行役

(ii) if a shareholder meeting has passed a resolution regarding determination of the value of properties contributed in kind, the directors and executive offers who delivered explanations on particulars regarding value of the properties contributed in kind at that shareholder meeting;

三　現物出資財産の価額の決定に関する取締役会の決議があったときは、当該取締役会の決議に賛成した取締役

(iii) if the board of directors has passed a resolution regarding determination of the value of properties contributed in kind, the directors who approved the resolution of the board of directors meeting.

第六十一条　法第二百八十六条第一項第二号に規定する法務省令で定めるものは、次に掲げる者とする。

Article 61 The persons prescribed by Ministry of Justice Order as provided in Article 286, paragraph (1), item (ii) of the Act are as follows:

一　株主総会に現物出資財産の価額の決定に関する議案を提案した取締役

(i) directors who proposed a proposal related to determination of the value of properties contributed in kind at a shareholder meeting;

二　前号の議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

(ii) directors who consent to adoption of the proposal submission of the preceding item (excluding directors of a company with a board of directors);

三　第一号の議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

(iii) if the proposal submission of item (i) is made pursuant to a resolution of the board of directors, the directors who approved the resolution of the board of directors meeting.

第六十二条　法第二百八十六条第一項第三号に規定する法務省令で定めるものは、取締役会に現物出資財産の価額の決定に関する議案を提案した取締役及び執行役とする。

Article 62 Those prescribed by Ministry of Justice Order as provided in Article 286, paragraph (1), item (iii) of the Act are directors and executive officers who proposed a proposal regarding the determination of the value of properties contributed in kind to the board of directors.

（新株予約権に係る払込み等の仮装に関して責任をとるべき取締役等）

(Directors Liable for Disguising the Payment of Share Options)

第六十二条の二　法第二百八十六条の三第一項に規定する法務省令で定める者は、次に掲げる者とする。

Article 62-2 The persons prescribed by Ministry of Justice Order as provided in Article 286-3, paragraph (1) of the Act are as follows:

一　払込み等（法第二百八十六条の二第一項各号の払込み又は給付をいう。以下この条において同じ。）の仮装に関する職務を行った取締役及び執行役

(i) directors and executive officers performing duties related to disguising of payment, etc. (meaning the payment or delivery as provided in the items of Article 286-2, paragraph (1) of the Act; hereinafter the same applies in this Article);

二　払込み等の仮装が取締役会の決議に基づいて行われたときは、次に掲げる者

(ii) if payment, etc. is disguised pursuant to a resolution of the board of directors, the following persons:

イ　当該取締役会の決議に賛成した取締役

(a) directors who approved the resolution of the board of directors;

ロ　当該取締役会に当該払込み等の仮装に関する議案を提案した取締役及び執行役

(b) directors and executive officers who submit proposals regarding the disguising of payment, etc. at the board of directors;

三　払込み等の仮装が株主総会の決議に基づいて行われたときは、次に掲げる者

(iii) if payment, etc. is disguised pursuant to a resolution at a shareholder meeting, the following persons:

イ　当該株主総会に当該払込み等の仮装に関する議案を提案した取締役

(a) directors who submit proposals regarding the disguising of payment, etc. at the shareholder meeting;

ロ　イの議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

(b) directors who consent to adoption of the proposal submission of (a) (excluding directors of a company with a board of directors);

ハ　イの議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

(c) if the proposal submission of (a) is made pursuant to a resolution of the board of directors, directors who approved the resolution of the board of directors;

ニ　当該株主総会において当該払込み等の仮装に関する事項について説明をした取締役及び執行役

(d) directors and executive officers who deliver explanations on particulars regarding disguising of payment, etc. at the shareholder meeting.

第四章　機関

Chapter IV Organs

第一節　株主総会及び種類株主総会

Section 1 Shareholder Meetings and General Meetings of Multiple-Class Shareholders

第一款　通則

Subsection 1 General Rules

（招集の決定事項）

(Matters Determined in a Convocation)

第六十三条　法第二百九十八条第一項第五号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 63 The particulars prescribed by Ministry of Justice Order as provided in Article 298, paragraph (1), item (v) of the Act are as follows:

一　法第二百九十八条第一項第一号に規定する株主総会が定時株主総会である場合において、同号の日が次に掲げる要件のいずれかに該当するときは、その日時を決定した理由（ロに該当する場合にあっては、その日時を決定したことにつき特に理由がある場合における当該理由に限る。）

(i) if the shareholder meeting as provided in Article 298, paragraph (1), item (i) of the Act is the annual shareholder meeting, and the date under the same item is one that falls under any of the following conditions, the reason for determining that date and time (where the date falls under condition (b), limited to when a special reason exists for having decided on that date and time):

イ　当該日が前事業年度に係る定時株主総会の日に応当する日と著しく離れた日であること。

(a) that the date is one that is markedly distant from the date corresponding to that of the annual shareholder meeting for the previous business year;

ロ　株式会社が公開会社である場合において、当該日と同一の日において定時株主総会を開催する他の株式会社（公開会社に限る。）が著しく多いこと。

(b) if a stock company is a public company, that a great many other stock companies (limited to public companies) are holding annual shareholder meetings on the same date as the aforementioned date;

二　法第二百九十八条第一項第一号に規定する株主総会の場所が過去に開催した株主総会のいずれの場所とも著しく離れた場所であるとき（次に掲げる場合を除く。）は、その場所を決定した理由

(ii) if the location of the shareholder meeting as provided in Article 298, paragraph (1), item (i) of the Act is a location that is significantly distant from any of the locations of shareholder meetings held in the past (excluding as follows:), the reason for having decided on that place:

イ　当該場所が定款で定められたものである場合

(a) if the location is prescribed by the articles of incorporation;

ロ　当該場所で開催することについて株主総会に出席しない株主全員の同意がある場合

(b) if all shareholders who will not be present at the shareholder meeting consent to the meeting being held at the location;

三　法第二百九十八条第一項第三号又は第四号に掲げる事項を定めたときは、次に掲げる事項（定款にロからニまで及びヘに掲げる事項についての定めがある場合又はこれらの事項の決定を取締役に委任する旨を決定した場合における当該事項を除く。）

(iii) if the particulars listed in Article 298, paragraph (1), item (iii) or item (iv) have been prescribed, the following particulars (excluding if the articles of incorporation provide for the particulars listed from (b) through (d) and (f) and a determination has been made to delegate the decisions on these particulars to the directors):

イ　次款の規定により株主総会参考書類に記載すべき事項（第八十五条の二第三号、第八十五条の三第三号、第八十六条第三号及び第四号、第八十七条第三号及び第四号、第八十八条第三号及び第四号、第八十九条第三号、第九十条第三号、第九十一条第三号並びに第九十二条第三号に掲げる事項を除く。）

(a) the particulars stated in reference documents for the shareholder meeting pursuant to the provisions of the following subsection (excluding the particulars listed in Article 85-2, item (iii), Article 85-3, item (iii), Article 86, item (iii) and item (iv), Article 87, item (iii) and item (iv), Article 88, item (iii) and item (iv), Article 89, item (iii), Article 90, item (iii), Article 91, item (iii), and Article 92, item (iii));

ロ　特定の時（株主総会の日時以前の時であって、法第二百九十九条第一項の規定により通知を発した日から二週間を経過した日以後の時に限る。）をもって書面による議決権の行使の期限とする旨を定めるときは、その特定の時

(b) if a certain time is prescribed as the time limit on the exercising voting rights in writing (limited to a time on or after the date on which two weeks have passed from the date on which notice was issued pursuant to the provisions of Article 299, paragraph (1) of the Act that is a time on or before the date and time of the shareholder meeting), that certain time;

ハ　特定の時（株主総会の日時以前の時であって、法第二百九十九条第一項の規定により通知を発した日から二週間を経過した日以後の時に限る。）をもって電磁的方法による議決権の行使の期限とする旨を定めるときは、その特定の時

(c) if a certain time is prescribed as the time limit on the exercising voting rights by electronic or magnetic means (limited to a time on or after the date on which two weeks have passed from the date on which notice was issued pursuant to the provisions of Article 299, paragraph (1) of the Act that is a time on or before the date and time of the shareholder meeting), that certain time;

ニ　第六十六条第一項第二号の取扱いを定めるときは、その取扱いの内容

(d) if the treatment of Article 66, paragraph (1), item (ii) is prescribed, the content of that treatment;

ホ　第九十四条第一項の措置をとることにより株主に対して提供する株主総会参考書類に記載しないものとする事項

(e) particulars not to be stated in reference documents for a shareholder meeting provided to shareholders pursuant to taking the measures of Article 94, paragraph (1);

ヘ　一の株主が同一の議案につき次に掲げる場合の区分に応じ、次に定める規定により重複して議決権を行使した場合において、当該同一の議案に対する議決権の行使の内容が異なるものであるときにおける当該株主の議決権の行使の取扱いに関する事項を定めるとき（次号に規定する場合を除く。）は、その事項

(f) if for a single proposal pursuant to the provisions set forth below, a single shareholder has exercised voting rights multiple times in accordance with the categories of cases listed below, the particulars have been decided in relation to the treatment of such a shareholder's votes and the content of some of the votes differs from that of others for the same proposal (excluding the cases prescribed in the following item), those particulars:

（１）　法第二百九十八条第一項第三号に掲げる事項を定めた場合　法第三百十一条第一項

1. if particulars listed in Article 298, paragraph (1), item (iii) are prescribed: Article 311, paragraph (1) of the Act;

（２）　法第二百九十八条第一項第四号に掲げる事項を定めた場合　法第三百十二条第一項

2. if particulars listed in Article 298, paragraph (1), item (iv) are prescribed: Article 312, paragraph (1) of the Act;

四　法第二百九十八条第一項第三号及び第四号に掲げる事項を定めたときは、次に掲げる事項（定款にイ又はロに掲げる事項についての定めがある場合における当該事項を除く。）

(iv) if the particulars listed in Article 298, paragraph (1), item (iii) and item (iv) have been prescribed, the following particulars (excluding the particulars if the articles of incorporation provide for the particulars listed from (a) or (b)):

イ　法第二百九十九条第三項の承諾をした株主の請求があった時に当該株主に対して法第三百一条第一項の規定による議決権行使書面（法第三百一条第一項に規定する議決権行使書面をいう。以下この節において同じ。）の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をすることとするときは、その旨

(a) if attempting to perform a delivery (including provision by electronic or magnetic means pursuant to the provisions of paragraph (2) of that Article in lieu of the delivery) of voting forms pursuant to Article 301, paragraph (1) of the Act (meaning the voting forms prescribed in Article 301, paragraph (1) of the Act; hereinafter the same applies in this Section) to a shareholder after a demand has been made by the shareholder who has given consent under Article 299, paragraph (3) of the Act, that fact;

ロ　一の株主が同一の議案につき法第三百十一条第一項又は第三百十二条第一項の規定により重複して議決権を行使した場合において、当該同一の議案に対する議決権の行使の内容が異なるものであるときにおける当該株主の議決権の行使の取扱いに関する事項を定めるときは、その事項

(b) if for a single proposal, a single shareholder has exercised voting rights multiple times pursuant to the provisions of Article 311, paragraph (1) or Article 312, paragraph (1) of the Act, particulars have been decided in relation to the treatment of such a shareholder's votes and the content of some of the votes differs from that of others for the same proposal, those particulars;

五　法第三百十条第一項の規定による代理人による議決権の行使について、代理権（代理人の資格を含む。）を証明する方法、代理人の数その他代理人による議決権の行使に関する事項を定めるとき（定款に当該事項についての定めがある場合を除く。）は、その事項

(v) regarding exercising voting rights by proxy pursuant to the provisions of Article 300, paragraph (1) of the Act, if the means of certifying the right of representation (including proxy qualifications), the number of proxies, and other particulars relevant to exercising voting rights by proxy are prescribed (excluding cases where the particulars are as provided in the articles of incorporation), those particulars;

六　法第三百十三条第二項の規定による通知の方法を定めるとき（定款に当該通知の方法についての定めがある場合を除く。）は、その方法

(vi) if the means of notice as provided in Article 313, paragraph (2) of the Act is prescribed (excluding cases where the articles of incorporation provide for the means of that notice), those means;

七　第三号に規定する場合以外の場合において、次に掲げる事項が株主総会の目的である事項であるときは、当該事項に係る議案の概要（議案が確定していない場合にあっては、その旨）

(vii) in cases other than the cases as provided in item (iii), if the following particulars are part of the objective of the shareholder meeting, a description of proposals in relation to the particulars (if proposals have not been finalized, that fact):

イ　役員等の選任

(a) election of officers, etc.;

ロ　役員等の報酬等

(b) remuneration of officers, etc.;

ハ　全部取得条項付種類株式の取得

(c) acquisition of shares subject to class-wide call;

ニ　株式の併合

(d) consolidation of shares;

ホ　法第百九十九条第三項又は第二百条第二項に規定する場合における募集株式を引き受ける者の募集

(e) solicitation of persons to subscribe for shares for subscription in the cases as provided in Article 199, paragraph (3) or Article 200, paragraph (2) of the Act;

ヘ　法第二百三十八条第三項各号又は第二百三十九条第二項各号に掲げる場合における募集新株予約権を引き受ける者の募集

(f) solicitation of persons to subscribe for share options for subscription in the cases as provided in the items of Article 238, paragraph (3) and the items of Article 239, paragraph (2) of the Act;

ト　事業譲渡等

(g) business transfer, etc.;

チ　定款の変更

(h) amendment of articles of incorporation;

リ　合併

(i) merger;

ヌ　吸収分割

(j) absorption-type company split;

ル　吸収分割による他の会社がその事業に関して有する権利義務の全部又は一部の承継

(k) succession to all or part of the rights and obligations held by another company in relation to its business by absorption-type company split;

ヲ　新設分割

(l) incorporation-type company split;

ワ　株式交換

(m) share exchange;

カ　株式交換による他の株式会社の発行済株式全部の取得

(n) acquisition of all issued shares of another stock company by share exchange;

ヨ　株式移転

(o) Share Transfer.

（書面による議決権の行使について定めることを要しない株式会社）

(Stock Companies Not Required to Prescribe Exercising Voting Rights in Writing)

第六十四条　法第二百九十八条第二項に規定する法務省令で定めるものは、株式会社の取締役（法第二百九十七条第四項の規定により株主が株主総会を招集する場合にあっては、当該株主）が法第二百九十八条第二項（同条第三項の規定により読み替えて適用する場合を含む。）に規定する株主の全部に対して金融商品取引法の規定に基づき株主総会の通知に際して委任状の用紙を交付することにより議決権の行使を第三者に代理させることを勧誘している場合における当該株式会社とする。

Article 64 Those prescribed by Ministry of Justice Order as provided in Article 298, paragraph (2) of the Act are stock companies if a director of the stock company (if a shareholder convokes a shareholder meeting pursuant to the provisions of Article 297, paragraph (4) of the Act, the shareholder) solicits all shareholders as provided in Article 298, paragraph (2) of the Act (including as applied following the deemed replacement of terms pursuant to the provisions of paragraph (3) of that Article) to bestow upon a third party the exercise of voting rights by delivering a proxy form at notice of the shareholder meeting pursuant to the provisions of the Financial Instruments and Exchange Act.

（株主総会参考書類）

(Reference Documents for Shareholder Meetings)

第六十五条　法第三百一条第一項又は第三百二条第一項の規定により交付すべき株主総会参考書類に記載すべき事項は、次款の定めるところによる。

Article 65 (1) The particulars stated in reference documents for a shareholder meeting delivered pursuant to the provisions of Article 301, paragraph (1) or Article 302, paragraph (1) of the Act are governed by the provisions of the following Subsection.

２　法第二百九十八条第一項第三号及び第四号に掲げる事項を定めた株式会社が行った株主総会参考書類の交付（当該交付に代えて行う電磁的方法による提供を含む。）は、法第三百一条第一項及び第三百二条第一項の規定による株主総会参考書類の交付とする。

(2) The delivery of reference documents for a shareholder meeting prepared by the stock company for which the particulars listed in Article 298, paragraph (1), item (iii) and item (iv) of the Act are prescribed (including provision by electronic or magnetic means in lieu of the delivery) is the delivery of reference documents for a shareholder meeting pursuant to Article 301, paragraph (1) and Article 302, paragraph (1) of the Act.

３　取締役は、株主総会参考書類にすべき事項について、招集通知（法第二百九十九条第二項又は第三項の規定による通知をいう。以下この節において同じ。）を発出した日から株主総会の前日までの間に修正をすべき事情が生じた場合における修正後の事項を株主に周知させる方法を、当該招集通知と併せて通知することができる。

(3) The directors, with respect to particulars that should be in reference documents for a shareholder meeting and which are to be revised, if circumstances have arisen in the interval from the day the notice of convocation (meaning the notice pursuant to the provisions of Article 299, paragraph (2) or paragraph (3) of the Act; hereinafter the same applies in this Section) was dispatched until the day before the shareholder meeting, may give the notice of convocation together with notice of the means of making shareholders aware of the particulars after revision.

（議決権行使書面）

(Voting Forms)

第六十六条　法第三百一条第一項の規定により交付すべき議決権行使書面に記載すべき事項又は法第三百二条第三項若しくは第四項の規定により電磁的方法により提供すべき議決権行使書面に記載すべき事項は、次に掲げる事項とする。

Article 66 (1) The particulars stated on the voting forms given pursuant to the provisions of Article 301, paragraph (1) of the Act, or the particulars stated on the voting forms provided by electronic or magnetic means pursuant to the provisions of Article 302, paragraph (3) or paragraph (4) of the Act are as follows:

一　各議案（次のイからハまでに掲げる場合にあっては、当該イからハまでに定めるもの）についての賛否（棄権の欄を設ける場合にあっては、棄権を含む。）を記載する欄

(i) a field to record the support for or the opposition to (including abstention, if an abstention field is provided) each proposal (in the cases listed below from (a) through (c), the items prescribed in the (a) through (c)):

イ　二以上の役員等の選任に関する議案である場合　各候補者の選任

(a) in the case of a proposal related to election of two or more officers, etc.: Election of respective candidates;

ロ　二以上の役員等の解任に関する議案である場合　各役員等の解任

(b) in the case of a proposal related to dismissal of two or more officers, etc.: dismissal of the respective officers, etc.;

ハ　二以上の会計監査人の不再任に関する議案である場合　各会計監査人の不再任

(c) in the case of a proposal regarding refusal to reelect two or more financial auditor: The refusal to reelect the respective financial auditor;

二　第六十三条第三号ニに掲げる事項についての定めがあるときは、第一号の欄に記載がない議決権行使書面が株式会社に提出された場合における各議案についての賛成、反対又は棄権のいずれかの意思の表示があったものとする取扱いの内容

(ii) if there are provisions with respect to the particulars listed in Article 63, item (iii), (d), the content treated as an indication of intent either to support, oppose, or abstain from voting on each proposal if a voting form with nothing recorded in the field of item (i) is presented to the stock company;

三　第六十三条第三号ヘ又は第四号ロに掲げる事項についての定めがあるときは、当該事項

(iii) if there are provisions with respect to the particulars listed in Article 63, item (iii), (f) or item (iv), (b) are prescribed, those particulars;

四　議決権の行使の期限

(iv) the time limit on exercising voting rights;

五　議決権を行使すべき株主の氏名又は名称及び行使することができる議決権の数（次のイ又はロに掲げる場合にあっては、当該イ又はロに定める事項を含む。）

(v) the names of shareholders to exercise voting rights and the number of voting rights capable of being exercised (including particulars prescribed in (a) or (b) below in the cases listed in the (a) or (b)):

イ　議案ごとに当該株主が行使することができる議決権の数が異なる場合　議案ごとの議決権の数

(a) in cases where the number of voting rights capable of being exercised by the shareholder differs for each proposal: The number of voting rights per proposal;

ロ　一部の議案につき議決権を行使することができない場合　議決権を行使することができる議案又は議決権を行使することができない議案

(b) in cases where voting rights may not be exercised with regard to some proposals: The proposals for which voting rights may be exercised and the proposals for which voting rights may not be exercised.

２　第六十三条第四号イに掲げる事項についての定めがある場合には、株式会社は、法第二百九十九条第三項の承諾をした株主の請求があった時に、当該株主に対して、法第三百一条第一項の規定による議決権行使書面の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をしなければならない。

(2) In cases where there are provisions with respect to the particulars listed in Article 63, item (iv), (a), if a demand has been made by a shareholder who has given consent under Article 299, paragraph (3) of the Act, the stock company must perform a delivery (including provision by electronic or magnetic means pursuant to the provisions of paragraph (2) of that Article in lieu of the delivery) of voting forms pursuant to Article 301, paragraph (1) of the Act.

３　同一の株主総会に関して株主に対して提供する招集通知の内容とすべき事項のうち、議決権行使書面に記載している事項がある場合には、当該事項は、招集通知の内容とすることを要しない。

(3) Among particulars included in the content of a notice of convocation provided to shareholders in relation to the same shareholder meeting, if there are particulars that have been stated in the voting forms, the particulars need not be included in the content of the notice of convocation.

４　同一の株主総会に関して株主に対して提供する議決権行使書面に記載すべき事項（第一項第二号から第四号までに掲げる事項に限る。）のうち、招集通知の内容としている事項がある場合には、当該事項は、議決権行使書面に記載することを要しない。

(4) Among particulars stated on the voting forms provided to shareholders in relation to the same shareholder meeting (limited to particulars listed from paragraph (1), item (ii) through item (iv)), if particulars deemed content of the notice of convocation are present, the particulars need not be stated on the voting forms.

（実質的に支配することが可能となる関係）

(Relationships That May Allow Substantial Control)

第六十七条　法第三百八条第一項に規定する法務省令で定める株主は、株式会社（当該株式会社の子会社を含む。）が、当該株式会社の株主である会社等の議決権（同項その他これに準ずる法以外の法令（外国の法令を含む。）の規定により行使することができないとされる議決権を含み、役員等（会計監査人を除く。）の選任及び定款の変更に関する議案（これらの議案に相当するものを含む。）の全部につき株主総会（これに相当するものを含む。）において議決権を行使することができない株式（これに相当するものを含む。）に係る議決権を除く。以下この条において「相互保有対象議決権」という。）の総数の四分の一以上を有する場合における当該株主であるもの（当該株主であるもの以外の者が当該株式会社の株主総会の議案につき議決権を行使することができない場合（当該議案を決議する場合に限る。）における当該株主を除く。）とする。

Article 67 (1) The shareholder prescribed in Ministry of Justice Order as provided in Article 308, paragraph (1) of the Act is deemed to be an entity that is the shareholder in the event that a stock company (including a subsidiary company of the stock company) holds one quarter or more of the total voting rights (including voting rights which cannot be exercised pursuant to the provisions of laws and regulations (including the laws and regulations of foreign countries) other than the same paragraph or equivalent Acts, but excluding voting rights in relation to shares (including items equivalent thereto) for which a voting right cannot be exercised at a shareholder meeting (including items equivalent thereto) for all proposals regarding appointment of officers, etc. (excluding financial auditor) and changes to the articles of incorporation; hereinafter referred to as "voting rights subject to cross-holding restrictions" in this Article) in the shareholder's company, etc. (excluding if an entity other than the shareholder cannot exercise a voting right for a proposal (limited to cases where the proposal is resolved) for the shareholder meeting of the stock company).

２　前項の場合には、株式会社及びその子会社の有する相互保有対象議決権の数並びに相互保有対象議決権の総数（以下この条において「対象議決権数」という。）は、当該株式会社の株主総会の日における対象議決権数とする。

(2) In the case of the preceding paragraph, the numbers of voting rights subject to cross-holding restriction owned by a stock company or any of its subsidiary companies as well as the total number of voting rights subject to cross-holding restriction (hereinafter referred to as "number of subject voting rights" in this Article) are the number of subject voting rights on the day of the shareholder meeting of the stock company.

３　前項の規定にかかわらず、特定基準日（当該株主総会において議決権を行使することができる者を定めるための法第百二十四条第一項に規定する基準日をいう。以下この条において同じ。）を定めた場合には、対象議決権数は、当該特定基準日における対象議決権数とする。ただし、次の各号に掲げる場合には、当該各号に定める日における対象議決権数とする。

(3) Notwithstanding the provisions of the preceding paragraph, if a specified record date (meaning the record date as provided in Article 124, paragraph (1) of the Act for prescribing the persons who can exercise voting rights at the shareholder meeting; hereinafter the same applies in this Article) is prescribed, the number of subject voting rights is the number on the specified record date; provided, however, that in the cases listed in as follows items, the number of subject voting rights is that on the date established therein:

一　特定基準日後に当該株式会社又はその子会社が株式交換、株式移転その他の行為により相互保有対象議決権の全部を取得した場合　当該行為の効力が生じた日

(i) if subsequent to the specified record date all of the voting rights subject to cross-holding restriction are acquired through a share exchange, a share transfer, or some other act performed by the stock company or any of its subsidiary companies: The date on which the act becomes effective;

二　対象議決権数の増加又は減少が生じた場合（前号に掲げる場合を除く。）において、当該増加又は減少により第一項の株主であるものが有する当該株式会社の株式につき議決権を行使できることとなること又は議決権を行使できないこととなることを特定基準日から当該株主総会についての法第二百九十八条第一項各号に掲げる事項の全部を決定した日（株式会社が当該日後の日を定めた場合にあっては、その日）までの間に当該株式会社が知ったとき　当該株式会社が知った日

(ii) if the number of subject voting rights increases or decreases (excluding the case listed in the preceding item), and the stock company becomes aware during the interval from the specified record date to the date on which all of the particulars listed in the items of Article 298, paragraph (1) of the Act with respect to the shareholder meeting are decided (if the stock company prescribes a date subsequent thereto, to the prescribed date) that the voting rights attached to the stock company shares owned by a person who is the shareholder of paragraph (1) can be exercised or cannot be exercised as a result of the increase or decrease: The date on which the stock company became aware of the fact.

４　前項第二号の規定にかかわらず、当該株式会社は、当該株主総会についての法第二百九十八条第一項各号に掲げる事項の全部を決定した日（株式会社が当該日後の日を定めた場合にあっては、その日）から当該株主総会の日までの間に生じた事項（当該株式会社が前項第二号の増加又は減少の事実を知ったことを含む。）を勘案して、対象議決権数を算定することができる。

(4) Notwithstanding the provisions of item (ii) of the preceding paragraph, the stock company may calculate the number of subject voting rights, taking into consideration matters (including the fact that the stock company was aware of the increase or decrease set forth in item (ii) of the preceding paragraph) occurring in the interval from the date on which all of the matters listed in the items of Article 298, paragraph (1) of the Act with respect to the shareholder meeting are decided (if the stock company prescribes a date subsequent thereto, from the prescribed date) to the date of the shareholder meeting.

（欠損の額）

(Amount of Deficit)

第六十八条　法第三百九条第二項第九号ロに規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって欠損の額とする方法とする。

Article 68 The means prescribed by Ministry of Justice Order as provided in Article 309, paragraph (2), item (ix), (b) of the Act is that of making whichever is larger between the following amounts the amount of deficit:

一　零

(i) zero;

二　零から分配可能額を減じて得た額

(ii) the amount obtained by subtracting the distributable amount from zero.

（書面による議決権行使の期限）

(Time Limit on Exercising Voting Rights in Writing)

第六十九条　法第三百十一条第一項に規定する法務省令で定める時は、株主総会の日時の直前の営業時間の終了時（第六十三条第三号ロに掲げる事項についての定めがある場合にあっては、同号ロの特定の時）とする。

Article 69 The time prescribed by Ministry of Justice Order as provided in Article 311, paragraph (1) of the Act is the end of business hours immediately prior to the date of the shareholder meeting (if the particulars listed in Article 63, item (iii), (b) are prescribed, the special time of (b) of the same item).

（電磁的方法による議決権行使の期限）

(Time Limit on Exercising Voting Rights by Electronic or Magnetic Means)

第七十条　法第三百十二条第一項に規定する法務省令で定める時は、株主総会の日時の直前の営業時間の終了時（第六十三条第三号ハに掲げる事項についての定めがある場合にあっては、同号ハの特定の時）とする。

Article 70 The time prescribed by Ministry of Justice Order as provided in Article 312, paragraph (1) of the Act is the end of business hours immediately prior to the date of the shareholder meeting (if the particulars listed in Article 63, item (iii), (c) are prescribed, the special time of (c) of the same item).

（取締役等の説明義務）

(Accountability of Directors)

第七十一条　法第三百十四条に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 71 The cases prescribed Ministry of Justice Order as provided in Article 314 of the Act are as follows:

一　株主が説明を求めた事項について説明をするために調査をすることが必要である場合（次に掲げる場合を除く。）

(i) cases where investigation needs to be performed in order to provide an explanation of the particulars for which a shareholder has sought an explanation (excluding the following cases):

イ　当該株主が株主総会の日より相当の期間前に当該事項を株式会社に対して通知した場合

(a) cases where the shareholder provided notice of the matter to the stock company a reasonable period of time prior to the day of the shareholder meeting;

ロ　当該事項について説明をするために必要な調査が著しく容易である場合

(b) cases where the investigation required in order to explain the matter is extremely simple;

二　株主が説明を求めた事項について説明をすることにより株式会社その他の者（当該株主を除く。）の権利を侵害することとなる場合

(ii) cases where explaining the matter about which a shareholder sought an explanation would infringe the rights of the stock company or another corporation (excluding the shareholder);

三　株主が当該株主総会において実質的に同一の事項について繰り返して説明を求める場合

(iii) cases where a shareholder repeatedly seeks an explanation regarding in essence the same matter at the shareholder meeting;

四　前三号に掲げる場合のほか、株主が説明を求めた事項について説明をしないことにつき正当な理由がある場合

(iv) beyond the cases set forth in the preceding three items, cases where justifiable grounds exist for not explaining a matter for which a shareholder has sought an explanation.

（議事録）

(Minutes)

第七十二条　法第三百十八条第一項の規定による株主総会の議事録の作成については、この条の定めるところによる。

Article 72 (1) The preparation of minutes of the shareholder meeting pursuant to the provisions of Article 318, paragraph (1) of the Act is governed by the provisions of this Article.

２　株主総会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Minutes of the shareholder meeting must be prepared in writing or as electronic or magnetic records.

３　株主総会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of the shareholder meeting must include the following information:

一　株主総会が開催された日時及び場所（当該場所に存しない取締役（監査等委員会設置会社にあっては、監査等委員である取締役又はそれ以外の取締役。第四号において同じ。）、執行役、会計参与、監査役、会計監査人又は株主が株主総会に出席をした場合における当該出席の方法を含む。）

(i) the date, time, and place where the shareholder meeting was held (including the means of attendance of directors (in the case of a company with an audit and supervisory committee, directors who are audit and supervisory committee members or other directors; the same applies in item (iv)), executive officers, accounting advisor, company auditors, financial auditor, or shareholders who were not physically present at the shareholder meeting);

二　株主総会の議事の経過の要領及びその結果

(ii) summary of the progress of the agenda of the shareholder meeting and the results thereof;

三　次に掲げる規定により株主総会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(iii) if opinions or oral statements are offered at the shareholder meeting pursuant to the following provisions, a summary of those opinions or oral statements:

イ　法第三百四十二条の二第一項

(a) Article 342-2, paragraph (1) of the Act;

ロ　法第三百四十二条の二第二項

(b) Article 342-2, paragraph (2) of the Act;

ハ　法第三百四十二条の二第四項

(c) Article 342-2, paragraph (4) of the Act;

ニ　法第三百四十五条第一項（同条第四項及び第五項において準用する場合を含む。）

(d) Article 345, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) and paragraph (5) of that Article);

ホ　法第三百四十五条第二項（同条第四項及び第五項において準用する場合を含む。）

(e) Article 345, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) and paragraph (5) of that Article);

ヘ　法第三百六十一条第五項

(f) Article 361, paragraph (5) of the Act;

ト　法第三百六十一条第六項

(g) Article 361, paragraph (6) of the Act;

チ　法第三百七十七条第一項

(h) Article 377, paragraph (1) of the Act;

リ　法第三百七十九条第三項

(i) Article 379, paragraph (3) of the Act;

ヌ　法第三百八十四条

(j) Article 384 of the Act;

ル　法第三百八十七条第三項

(k) Article 387, paragraph (3) of the Act;

ヲ　法第三百八十九条第三項

(l) Article 389, paragraph (3) of the Act;

ワ　法第三百九十八条第一項

(m) Article 398, paragraph (1) of the Act;

カ　法第三百九十八条第二項

(n) Article 398, paragraph (2) of the Act;

ヨ　法第三百九十九条の五

(o) Article 399-5 of the Act;

四　株主総会に出席した取締役、執行役、会計参与、監査役又は会計監査人の氏名又は名称

(iv) the names of directors, executive officers, accounting advisor, company auditors, or financial auditor who attended the shareholder meeting;

五　株主総会の議長が存するときは、議長の氏名

(v) the name of the chairperson of the shareholder meeting, if any;

六　議事録の作成に係る職務を行った取締役の氏名

(vi) the name of the director performing duties in relation to preparation of the minutes.

４　次の各号に掲げる場合には、株主総会の議事録は、当該各号に定める事項を内容とするものとする。

(4) In the cases listed in the following items, the minutes of the shareholder meeting are to have the particulars prescribed in each item as content:

一　法第三百十九条第一項の規定により株主総会の決議があったものとみなされた場合　次に掲げる事項

(i) if a resolution is deemed to have been adopted at the shareholder meeting pursuant to the provisions of Article 319, paragraph (1) of the Act: The following particulars:

イ　株主総会の決議があったものとみなされた事項の内容

(a) the content of the particulars about which a resolution is deemed to have been made at the shareholder meeting;

ロ　イの事項の提案をした者の氏名又は名称

(b) the name of the person proposing the matter of (a);

ハ　株主総会の決議があったものとみなされた日

(c) the date on which the resolution is deemed to have been made at the shareholder meeting;

ニ　議事録の作成に係る職務を行った取締役の氏名

(d) the name of the director performing duties in relation to preparation of the minutes;

二　法第三百二十条の規定により株主総会への報告があったものとみなされた場合　次に掲げる事項

(ii) if a report is deemed to have been made to the shareholder meeting pursuant to the provisions of Article 320 of the Act: The following particulars:

イ　株主総会への報告があったものとみなされた事項の内容

(a) the content of the particulars about which a report is deemed to have been made to the shareholder meeting;

ロ　株主総会への報告があったものとみなされた日

(b) the date on which the report is deemed to have been made to the shareholder meeting;

ハ　議事録の作成に係る職務を行った取締役の氏名

(c) the name of the director performing duties in relation to preparation of the minutes.

第二款　株主総会参考書類

Subsection 2 Reference Documents for Shareholder Meetings

第一目　通則

Division 1 General Rules

第七十三条　株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 73 (1) Reference documents for a shareholder meeting must state the following:

一　議案

(i) proposals;

二　提案の理由（議案が取締役の提出に係るものに限り、株主総会において一定の事項を説明しなければならない議案の場合における当該説明すべき内容を含む。）

(ii) reasons for the proposal (limited to those for which the proposals relate to presentation of officers, including content explained at the shareholder meeting in the case of a proposal for which certain particulars must be explained);

三　議案につき法第三百八十四条、第三百八十九条第三項又は第三百九十九条の五の規定により株主総会に報告をすべきときは、その報告の内容の概要

(iii) a summary of a report, if the report is to be provided at the shareholder meeting related to a proposal pursuant to the provisions of Article 384 or Article 389, paragraph (3) or Article 399-5 .

２　株主総会参考書類には、この節に定めるもののほか、株主の議決権の行使について参考となると認める事項を記載することができる。

(2) Beyond particulars prescribed in this Section, reference documents for a shareholder meeting may state particulars recognized as of reference regarding the exercising voting rights by shareholders.

３　同一の株主総会に関して株主に対して提供する株主総会参考書類に記載すべき事項のうち、他の書面に記載している事項又は電磁的方法により提供する事項がある場合には、これらの事項は、株主に対して提供する株主総会参考書類に記載することを要しない。この場合においては、他の書面に記載している事項又は電磁的方法により提供する事項があることを明らかにしなければならない。

(3) Among particulars stated in reference documents for a shareholder meeting provided to shareholders in relation to that meeting, if there are particulars that have been stated in other documents or that have been provided by electronic or magnetic means, these particulars need not be stated in the reference documents for a shareholder meeting provided to shareholders. In this case, the fact that there are particulars that have been stated in other documents or that have been provided by electronic or magnetic means must be disclosed.

４　同一の株主総会に関して株主に対して提供する招集通知又は法第四百三十七条の規定により株主に対して提供する事業報告の内容とすべき事項のうち、株主総会参考書類に記載している事項がある場合には、当該事項は、株主に対して提供する招集通知又は法第四百三十七条の規定により株主に対して提供する事業報告の内容とすることを要しない。

(4) Among particulars deemed as content of a notice of convocation provided to shareholders in relation to the same shareholder meeting or of a business report provided to shareholders pursuant to the provisions of Article 437 of the Act, if particulars are stated in the reference documents for the shareholder meeting, the particulars need not be included in the content of the notice of convocation provided to shareholders or of the business report provided to shareholders pursuant to the provisions of Article 437 of the Act.

第二目　役員の選任

Division 2 Election of Officers

（取締役の選任に関する議案）

(Proposals on the Election of Directors)

第七十四条　取締役が取締役（株式会社が監査等委員会設置会社である場合にあっては、監査等委員である取締役を除く。次項第二号において同じ。）の選任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 74 (1) In cases where a director submits a proposal regarding election of directors (if the stock company is a company with an audit and supervisory committee, excluding directors who are audit and supervisory committee members; the same applies in item (ii) of as follows paragraph), the reference documents for the shareholder meeting must state the following:

一　候補者の氏名、生年月日及び略歴

(i) the names, dates of birth, and brief biographical outlines of candidates;

二　就任の承諾を得ていないときは、その旨

(ii) if the person has not yet received consent to assume the director position, that fact;

三　株式会社が監査等委員会設置会社である場合において、法第三百四十二条の二第四項の規定による監査等委員会の意見があるときは、その意見の内容の概要

(iii) if the stock company is a company with an audit and supervisory committee, if the audit and supervisory committee has an opinion pursuant to the provisions of Article 342-2, paragraph (4) of the Act, a summary of the content of that opinion;

四　候補者と当該株式会社との間で法第四百二十七条第一項の契約を締結しているとき又は当該契約を締結する予定があるときは、その契約の内容の概要

(iv) if a contract under Article 427, paragraph (1) of the Act has been concluded, or is concluded, between a candidate and the stock company, a summary of the content of that contract.

２　前項に規定する場合において、株式会社が公開会社であるときは、株主総会参考書類には、次に掲げる事項を記載しなければならない。

(2) In the case prescribed in the preceding paragraph, if the stock company is a public company, the reference documents for the shareholder meeting must state the following:

一　候補者の有する当該株式会社の株式の数（種類株式発行会社にあっては、株式の種類及び種類ごとの数）

(i) the number shares of the stock company held by the candidates (in the case of a company with multiple-class shares, the classes of shares and the number per class);

二　候補者が当該株式会社の取締役に就任した場合において第百二十一条第八号に定める重要な兼職に該当する事実があることとなるときは、その事実

(ii) if a fact exists that falls under an important concurrent holding of positions as prescribed in Article 121, item (viii) if a candidate were to assume office as a director of the stock company, that fact;

三　候補者と株式会社との間に特別の利害関係があるときは、その事実の概要

(iii) if a relationship exists between a candidate and the stock company wherein either is a specially interested party, a summary of the facts;

四　候補者が現に当該株式会社の取締役であるときは、当該株式会社における地位及び担当

(iv) if a candidate currently is a director of the stock company, the position and assignment at the stock company.

３　第一項に規定する場合において、株式会社が公開会社であって、かつ、他の者の子会社等であるときは、株主総会参考書類には、次に掲げる事項を記載しなければならない。

(3) In the case prescribed in paragraph (1), if the stock company is a public company and is the subsidiary company, etc. of another corporation, the reference documents for the shareholder meeting must state the following:

一　候補者が現に当該他の者（自然人であるものに限る。）であるときは、その旨

(i) if a candidate currently is the relevant other corporation (limited to a natural person), that fact;

二　候補者が現に当該他の者（当該他の者の子会社等（当該株式会社を除く。）を含む。以下この項において同じ。）の業務執行者であるときは、当該他の者における地位及び担当

(ii) if a candidate currently is an executive of the relevant other company (including a subsidiary company, etc. (excluding the stock company) of the relevant other corporation; hereinafter the same applies in this paragraph), the position and assignment at the relevant other corporation;

三　候補者が過去五年間に当該他の会社の業務執行者であったことを当該株式会社が知っているときは、当該他の会社における地位及び担当

(iii) if the stock company is aware that a candidate was an executive of the relevant other company in the past five years, the position and assignment at the relevant other company.

４　第一項に規定する場合において、候補者が社外取締役候補者であるときは、株主総会参考書類には、次に掲げる事項（株式会社が公開会社でない場合にあっては、第三号から第七号までに掲げる事項を除く。）を記載しなければならない。

(4) In the case prescribed in paragraph (1), if a candidate is a candidate for outside director, the reference documents for the shareholder meeting must state the following (excluding the particulars in item (iii) through item (vii) if the stock company is not a public company):

一　当該候補者が社外取締役候補者である旨

(i) the fact that the candidate is a candidate for outside director;

二　当該候補者を社外取締役候補者とした理由

(ii) the reason why the candidate is designated as a candidate for outside director;

三　当該候補者が現に当該株式会社の社外取締役（社外役員に限る。以下この項において同じ。）である場合において、当該候補者が最後に選任された後在任中に当該株式会社において法令又は定款に違反する事実その他不当な業務の執行が行われた事実（重要でないものを除く。）があるときは、その事実並びに当該事実の発生の予防のために当該候補者が行った行為及び当該事実の発生後の対応として行った行為の概要

(iii) if the candidate currently is an outside director of the stock company (limited to an outside officer; hereinafter the same applies in this paragraph), if a fact exists of a violation of laws and regulations or the articles of incorporation or other unfair execution of business at the stock company during the term in office after the candidate was most recently elected (excluding those unimportant), that fact and a summary of the actions taken by the candidate to prevent the occurrence of the fact and the actions taken in response after the occurrence of the fact;

四　当該候補者が過去五年間に他の株式会社の取締役、執行役又は監査役に就任していた場合において、その在任中に当該他の株式会社において法令又は定款に違反する事実その他不当な業務の執行が行われた事実があることを当該株式会社が知っているときは、その事実（重要でないものを除き、当該候補者が当該他の株式会社における社外取締役又は監査役であったときは、当該事実の発生の予防のために当該候補者が行った行為及び当該事実の発生後の対応として行った行為の概要を含む。）

(iv) if the candidate has held office in the past five years as a director, executive officer, or company auditor of another stock company, if the stock company is aware that a fact exists of a violation of laws and regulations or the articles of incorporation or other unfair execution of business during the term in office at the relevant other stock company, that fact (excluding those unimportant, and including a summary of the actions taken by the candidate to prevent the occurrence of the fact and the actions taken in response after the occurrence of the fact if the candidate was an outside director or company auditor at the relevant other stock company);

五　当該候補者が過去に社外取締役又は社外監査役（社外役員に限る。）となること以外の方法で会社（外国会社を含む。）の経営に関与していない者であるときは、当該経営に関与したことがない候補者であっても社外取締役としての職務を適切に遂行することができるものと当該株式会社が判断した理由

(v) if the candidate is a person who was not involved in the past in the management of a company (including a foreign company) by a method other than serving as an outside director or outside company auditor (limited to an outside officer), the reason why the stock company has determined that the candidate, having no involvement in management, is capable of properly executing the duties as an outside director;

六　当該候補者が次のいずれかに該当することを当該株式会社が知っているときは、その旨

(vi) if the stock company is aware that the candidate falls under any of the following, that fact:

イ　過去に当該株式会社又はその子会社の業務執行者又は役員（業務執行者であるものを除く。ハ及びホ（２）において同じ。）であったことがあること。

(a) the candidate had been an executive or an officer (excluding an executive; the same applies in (c) and (e), 2.) of the stock company or its subsidiary company in the past;

ロ　当該株式会社の親会社等（自然人であるものに限る。ロ及びホ（１）において同じ。）であり、又は過去五年間に当該株式会社の親会社等であったことがあること。

(b) the candidate is a parent company, etc. (limited to a natural person; the same applies in (b) and (e), 1.) of the stock company, or had been a parent company, etc. of the stock company in the past five years;

ハ　当該株式会社の特定関係事業者の業務執行者若しくは役員であり、又は過去五年間に当該株式会社の特定関係事業者（当該株式会社の子会社を除く。）の業務執行者若しくは役員であったことがあること。

(c) the candidate is an executive or an officer of a specified associated service provider of the stock company, or had been an executive or an officer of a specified associated service provider (excluding a subsidiary company of the stock company) of the stock company in the past five years;

ニ　当該株式会社又は当該株式会社の特定関係事業者から多額の金銭その他の財産（これらの者の取締役、会計参与、監査役、執行役その他これらに類する者としての報酬等を除く。）を受ける予定があり、又は過去二年間に受けていたこと。

(d) the candidate is to receive, or has received in the past two years, a large amount of money or other assets from the stock company or a specified associated service provider of the stock company (excluding remuneration as their director, accounting advisor, company auditor, executive officer, or other corporation similar thereto);

ホ　次に掲げる者の配偶者、三親等以内の親族その他これに準ずる者であること（ものを除く。）。

(e) the candidate is a spouse or a relative within the third degree of kinship, or other corporation equivalent thereto, of any of the following persons (excluding those that are unimportant):

（１）　当該株式会社の親会社等

1. a parent company, etc. of the stock company;

（２）　当該株式会社又は当該株式会社の特定関係事業者の業務執行者又は役員

2. an executive or an officer of the stock company or a specified associated service provider of the stock company;

ヘ　過去二年間に合併、吸収分割、新設分割又は事業の譲受け（ヘ、第七十四条の三第四項第六号へ及び第七十六条第四項第六号ヘにおいて「合併等」という。）により他の株式会社がその事業に関して有する権利義務を当該株式会社が承継又は譲受けをした場合において、当該合併等の直前に当該株式会社の社外取締役又は監査役でなく、かつ、当該他の株式会社の業務執行者であったこと。

(f) in cases where the stock company has succeeded to or received assignment of rights and obligations held by another stock company in relation to its business undertakings due to a merger, absorption-type company split, incorporation-type company split, or acceptance of assignment of business (referred to as a "merger, etc." in (f), Article 74-3, paragraph (4), item (vi), (f), and Article 76, paragraph (4), item (vi), (f)) in the past two years, the candidate was not an outside director or company auditor of the stock company, and was an executive of the relevant other stock company immediately prior to the merger, etc.;

七　当該候補者が現に当該株式会社の社外取締役又は監査役であるときは、これらの役員に就任してからの年数

(vii) if the candidate is currently an outside director or company auditor of the stock company, the number of years since assuming these offices;

八　前各号に掲げる事項に関する記載についての当該候補者の意見があるときは、その意見の内容

(viii) if the candidate has an opinion regarding the statements regarding particulars listed in the preceding items, the content of that opinion.

（社外取締役を置いていない場合等の特則）

(Special Provisions in Cases with No Outside Director)

第七十四条の二　前条第一項に規定する場合において、株式会社が社外取締役を置いていない特定監査役会設置会社（当該株主総会の終結の時に社外取締役を置いていないこととなる見込みであるものを含む。）であって、かつ、取締役に就任したとすれば社外取締役となる見込みである者を候補者とする取締役の選任に関する議案を当該株主総会に提出しないときは、株主総会参考書類には、社外取締役を置くことが相当でない理由を記載しなければならない。

Article 74-2 (1) In the case prescribed in paragraph (1) of the preceding Article, if the stock company is a specified company with a board of company auditors that does not have an outside director (including those that are expected to become such company that does not have an outside director at the time of the conclusion of the relevant shareholder meeting) and when not submitting a proposal related to election of a director by putting up a candidate who is expected to become an outside director on assuming office as a director to the shareholder meeting, the reference documents for the shareholder meeting must state the reason why it is not appropriate to have an outside director.

２　前項に規定する「特定監査役会設置会社」とは、監査役会設置会社（公開会社であり、かつ、大会社であるものに限る。）であって金融商品取引法第二十四条第一項の規定によりその発行する株式について有価証券報告書を内閣総理大臣に提出しなければならないものをいう。

(2) The "specified company with a board of company auditors" prescribed in the preceding paragraph means a company with a board of company auditors (limited to a public company and a large company) which is required to submit an annual securities report to the Prime Minister with respect to shares that it issues pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act.

３　第一項の理由は、当該株式会社のその時点における事情に応じて記載しなければならない。この場合において、社外監査役が二人以上あることのみをもって当該理由とすることはできない。

(3) The reason prescribed in paragraph (1) must be stated in accordance with the circumstances of the stock company at that time. In this case, the reason may not solely consist of the fact that there are two or more outside directors.

（監査等委員である取締役の選任に関する議案）

(Proposals on the Election of Directors Who Are Audit and Supervisory Committee Members)

第七十四条の三　取締役が監査等委員である取締役の選任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 74-3 (1) If a director submits a proposal regarding the election of directors who are audit and supervisory committee members, the reference documents for the shareholder meeting must state the following:

一　候補者の氏名、生年月日及び略歴

(i) the names, dates of birth, and brief biographical outlines of candidates;

二　株式会社との間に特別の利害関係があるときは、その事実の概要

(ii) if a relationship between a candidate and the stock company exists, wherein either is a specially interested party, a summary of the facts;

三　就任の承諾を得ていないときは、その旨

(iii) if the person has not yet received consent to assume the director position, that fact;

四　議案が法第三百四十四条の二第二項の規定による請求により提出されたものであるときは、その旨

(iv) if the proposal has been submitted due to a request pursuant to Article 344-2, paragraph (2) of the Act, that fact;

五　法第三百四十二条の二第一項の規定による監査等委員である取締役の意見があるときは、その意見の内容の概要

(v) if a director who is an audit and supervisory committee member has an opinion pursuant to the provisions of Article 342-2, paragraph (1) of the Act, a summary of the content of that opinion;

六　候補者と当該株式会社との間で法第四百二十七条第一項の契約を締結しているとき又は当該契約を締結する予定があるときは、その契約の内容の概要

(vi) if a contract under Article 427, paragraph (1) of the Act has been concluded, or is concluded, between a candidate and the stock company, a summary of the content of that contract.

２　前項に規定する場合において、株式会社が公開会社であるときは、株主総会参考書類には、次に掲げる事項を記載しなければならない。

(2) In the case prescribed in the preceding paragraph, if the stock company is a public company, the reference documents for the shareholder meeting must state the following:

一　候補者の有する当該株式会社の株式の数（種類株式発行会社にあっては、株式の種類及び種類ごとの数）

(i) the number of shares of the stock company held by the candidates (in the case of a company with multiple-class shares, the classes of shares and the number per class);

二　候補者が当該株式会社の監査等委員である取締役に就任した場合において第百二十一条第八号に定める重要な兼職に該当する事実があることとなるときは、その事実

(ii) if a fact exists that falls under an important concurrent holding of positions as prescribed in Article 121, item (viii) and a candidate were to assume office as a director who is an audit and supervisory committee member of the stock company, that fact;

三　候補者が現に当該株式会社の監査等委員である取締役であるときは、当該株式会社における地位及び担当

(iii) if a candidate currently is a director who is an audit and supervisory committee member of the stock company, the position and assignment at the stock company.

３　第一項に規定する場合において、株式会社が公開会社であり、かつ、他の者の子会社等であるときは、株主総会参考書類には、次に掲げる事項を記載しなければならない。

(3) In the case prescribed in paragraph (1), if the stock company is a public company and is a subsidiary company, etc. of another corporation, the reference documents for the shareholder meeting must state the following:

一　候補者が現に当該他の者（自然人であるものに限る。）であるときは、その旨

(i) if a candidate is currently is the relevant other corporation (limited to a natural person), that fact;

二　候補者が現に当該他の者（当該他の者の子会社等（当該株式会社を除く。）を含む。以下この項において同じ。）の業務執行者であるときは、当該他の者における地位及び担当

(ii) if a candidate is currently an executive of the relevant other corporation (including a subsidiary company, etc. (excluding the stock company) of the relevant other corporation; hereinafter the same applies in this paragraph), the position and assignment of the relevant other corporation;

三　候補者が過去五年間に当該他の者の業務執行者であったことを当該株式会社が知っているときは、当該他の者における地位及び担当

(iii) if the stock company is aware that a candidate was an executive of the relevant other corporation in the past five years, the position and assignment at the relevant other corporation.

４　第一項に規定する場合において、候補者が社外取締役候補者であるときは、株主総会参考書類には、次に掲げる事項（株式会社が公開会社でない場合にあっては、第三号から第七号までに掲げる事項を除く。）を記載しなければならない。

(4) In the case prescribed in paragraph (1), if a candidate is a candidate for outside director, the reference documents for the shareholder meeting must state the following (excluding the particulars in item (iii) through item (vii) if the stock company is not a public company):

一　当該候補者が社外取締役候補者である旨

(i) the fact that the candidate is a candidate for outside director;

二　当該候補者を社外取締役候補者とした理由

(ii) the reason why the candidate is designated as a candidate for outside director;

三　当該候補者が現に当該株式会社の社外取締役（社外役員に限る。以下この項において同じ。）である場合において、当該候補者が最後に選任された後在任中に当該株式会社において法令又は定款に違反する事実その他不当な業務の執行が行われた事実（重要でないものを除く。）があるときは、その事実並びに当該事実の発生の予防のために当該候補者が行った行為及び当該事実の発生後の対応として行った行為の概要

(iii) if the candidate currently is an outside director of the stock company (limited to an outside officer; hereinafter the same applies in this paragraph), and a fact that a violation of laws and regulations or the articles of incorporation or other unfair execution of business occurred at the stock company during the term in office after the candidate was most recently elected (excluding those unimportant), that fact and a summary of the actions taken by the candidate to prevent its occurrence and the actions taken in response;

四　当該候補者が過去五年間に他の株式会社の取締役、執行役又は監査役に就任していた場合において、その在任中に当該他の株式会社において法令又は定款に違反する事実その他不当な業務の執行が行われた事実があることを当該株式会社が知っているときは、その事実（重要でないものを除き、当該候補者が当該他の株式会社における社外取締役又は監査役であったときは、当該事実の発生の予防のために当該候補者が行った行為及び当該事実の発生後の対応として行った行為の概要を含む。）

(iv) if the candidate has held office in the past five years as a director, executive officer, or company auditor of another stock company, if the stock company is aware that a fact that violation of laws and regulations or the articles of incorporation or other unfair execution of business exists during the term in office at the relevant other stock company, that fact (excluding those unimportant, and including a summary of the actions taken by the candidate to prevent its occurrence and the actions taken in response after that occurrence if the candidate was an outside director or company auditor at the relevant other stock company);

五　当該候補者が過去に社外取締役又は社外監査役（社外役員に限る。）となること以外の方法で会社（外国会社を含む。）の経営に関与していない者であるときは、当該経営に関与したことがない候補者であっても監査等委員である社外取締役としての職務を適切に遂行することができるものと当該株式会社が判断した理由

(v) if the candidate is a person who was not involved in the past in the management of a company (including a foreign company) by a method other than serving as an outside director or outside company auditor, the reason why the stock company has determined that the candidate, having no involvement in management, is capable of properly executing the duties as an outside director;

六　当該候補者が次のいずれかに該当することを当該株式会社が知っているときは、その旨

(vi) if the stock company is aware that the candidate falls under any of the following, that fact:

イ　過去に当該株式会社又はその子会社の業務執行者又は役員（業務執行者であるものを除く。ハ及びホ（２）において同じ。）であったことがあること。

(a) the candidate had been an executive or an officer (excluding an executive; the same applies in (c) and (e), 2.) of the stock company or its subsidiary company in the past;

ロ　当該株式会社の親会社等（自然人であるものに限る。ロ及びホ（１）において同じ。）であり、又は過去五年間に当該株式会社の親会社等であったことがあること。

(b) the candidate is a parent company, etc. (limited to a natural person; the same applies in (b) and (e), 1.) of the stock company, or had been a parent company, etc. of the stock company in the past five years;

ハ　当該株式会社の特定関係事業者の業務執行者若しくは役員であり、又は過去五年間に当該株式会社の特定関係事業者（当該株式会社の子会社を除く。）の業務執行者若しくは役員であったことがあること。

(c) the candidate is an executive or an officer of a specified associated service provider of the stock company, or had been an executive or an officer of a specified associated service provider (excluding a subsidiary company of the stock company) of the stock company in the past five years;

ニ　当該株式会社又は当該株式会社の特定関係事業者から多額の金銭その他の財産（これらの者の取締役、会計参与、監査役、執行役その他これらに類する者としての報酬等を除く。）を受ける予定があり、又は過去二年間に受けていたこと。

(d) the candidate is to receive, or has received in the past two years, a large amount of money or other assets from the stock company or a specified associated service provider of the stock company (excluding remuneration as their director, accounting advisor, company auditor, executive officer, or other corporation similar thereto);

ホ　次に掲げる者の配偶者、三親等以内の親族その他これに準ずる者であること（ものを除く。）。

(e) the candidate is a spouse or a relative within the third degree of kinship, or other corporation equivalent thereto, of any of the following persons (excluding those that are unimportant):

（１）　当該株式会社の親会社等

1. a parent company, etc. of the stock company;

（２）　当該株式会社又は当該株式会社の特定関係事業者の業務執行者又は役員

2. an executive or an officer of the stock company or a specified associated service provider of the stock company;

ヘ　過去二年間に合併等により他の株式会社がその事業に関して有する権利義務を当該株式会社が承継又は譲受けをした場合において、当該合併等の直前に当該株式会社の社外取締役又は監査役でなく、かつ、当該他の株式会社の業務執行者であったこと。

(f) in cases where the stock company has succeeded to or received assignment of rights and obligations held by another stock company in relation to its business undertakings due to a merger, etc. in the past two years, the candidate was not an outside director or company auditor of the stock company, and was an executive of the relevant other stock company immediately prior to the merger, etc.;

七　当該候補者が現に当該株式会社の社外取締役又は監査等委員である取締役であるときは、これらの役員に就任してからの年数

(vii) if the candidate is currently an outside director or company auditor of the stock company, the number of years since assuming these offices;

八　前各号に掲げる事項に関する記載についての当該候補者の意見があるときは、その意見の内容

(viii) if the candidate has an opinion regarding the statements on particulars listed in the preceding items, the content of that opinion.

（会計参与の選任に関する議案）

(Proposals on Election of Accounting Advisors)

第七十五条　取締役が会計参与の選任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 75 If a director submits a proposal on the election of accounting advisor, the reference documents for the shareholder meeting must state the following:

一　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項

(i) the particulars prescribed in (a) or (b) in accordance with the categories of the cases listed in (a) and (b) below:

イ　候補者が公認会計士（公認会計士法（昭和二十三年法律第百三号）第十六条の二第五項に規定する外国公認会計士を含む。以下同じ。）又は税理士である場合　その氏名、事務所の所在場所、生年月日及び略歴

(a) if the candidate is a certified public accountant (including foreign certified public accountants as provided in Article 16-2, paragraph (5) of the Certified Public Accountants Act (Act No. 103 of 1948); the same applies hereinafter) or a tax accountant: The candidate's name, location of their office, date of birth, and brief biographical outline;

ロ　候補者が監査法人又は税理士法人である場合　その名称、主たる事務所の所在場所及び沿革

(b) if the candidate is an audit corporation or a tax accountancy corporation: The candidate's name, location of their principal office, and corporate history;

二　就任の承諾を得ていないときは、その旨

(ii) if the person has not yet received consent to assume the accounting advisor position, that fact;

三　法第三百四十五条第一項の規定による会計参与の意見があるときは、その意見の内容の概要

(iii) if the accounting advisor has an opinion pursuant to the provisions of Article 345, paragraph (1) of the Act, a summary of the content of that opinion;

四　候補者と当該株式会社との間で法第四百二十七条第一項の契約を締結しているとき又は当該契約を締結する予定があるときは、その契約の内容の概要

(iv) if a contract under Article 427, paragraph (1) of the Act has been concluded, or is concluded, between a candidate and the stock company, a summary of the content of that contract;

五　当該候補者が過去二年間に業務の停止の処分を受けた者である場合における当該処分に係る事項のうち、当該株式会社が株主総会参考書類に記載することが適切であるものと判断した事項

(v) if the candidate has been subject to the disposition for the suspension of business within past two years, among the particulars in relation to the disposition, particulars that the stock company has determined appropriate to state in the reference documents for the shareholder meeting.

（監査役の選任に関する議案）

(Proposal Related to Election of Company Auditors)

第七十六条　取締役が監査役の選任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 76 (1) If a director submits a proposal on election of company auditors, the reference documents for the shareholder meeting must state the following:

一　候補者の氏名、生年月日及び略歴

(i) the names, dates of birth, and brief biographical outlines of candidates;

二　株式会社との間に特別の利害関係があるときは、その事実の概要

(ii) if a relationship exists between a candidate and the stock company wherein either is a specially interested party, a summary of the facts;

三　就任の承諾を得ていないときは、その旨

(iii) if the person has not yet received consent to assume the auditor position, that fact;

四　議案が法第三百四十三条第二項の規定による請求により提出されたものであるときは、その旨

(iv) if the proposal has been submitted due to a request pursuant to Article 343, paragraph (2) of the Act, that fact;

五　法第三百四十五条第四項において準用する同条第一項の規定による監査役の意見があるときは、その意見の内容の概要

(v) if the company auditor has an opinion pursuant to the provisions of Article 345, paragraph (1) of the Act, as applied mutatis mutandis pursuant to paragraph (4) of that Article, a summary of the content of that opinion;

六　候補者と当該株式会社との間で法第四百二十七条第一項の契約を締結しているとき又は当該契約を締結する予定があるときは、その契約の内容の概要

(vi) if a contract under Article 427, paragraph (1) of the Act has been concluded, or is concluded, between a candidate and the stock company, a summary of the content of that contract.

２　前項に規定する場合において、株式会社が公開会社であるときは、株主総会参考書類には、次に掲げる事項を記載しなければならない。

(2) In the case prescribed in the preceding paragraph, if the stock company is a public company, the reference documents for the shareholder meeting must state the following:

一　候補者の有する当該株式会社の株式の数（種類株式発行会社にあっては、株式の種類及び種類ごとの数）

(i) the number of shares of the stock company held by the candidates (in the case of a company with multiple-class shares, the classes of shares and the number per class);

二　候補者が当該株式会社の監査役に就任した場合において第百二十一条第八号に定める重要な兼職に該当する事実があることとなるときは、その事実

(ii) if a fact exists that falls under an important concurrent holding of positions as prescribed in Article 121, item (viii) and a candidate were to assume office as a company auditor of the stock company, that fact;

三　候補者が現に当該株式会社の監査役であるときは、当該株式会社における地位

(iii) if a candidate currently is a company auditor of the stock company, the position at the stock company.

３　第一項に規定する場合において、株式会社が公開会社であり、かつ、他の者の子会社等であるときは、株主総会参考書類には、次に掲げる事項を記載しなければならない。

(3) In the case prescribed in paragraph (1), if the stock company is a public company and is a subsidiary company, etc. of another corporation, the reference documents for the shareholder meeting must state the following:

一　候補者が現に当該他の者（自然人であるものに限る。）であるときは、その旨

(i) if a candidate currently is the relevant other corporation (limited to a natural person), that fact;

二　候補者が現に当該他の者（当該他の者の子会社等（当該株式会社を除く。）を含む。以下この項において同じ。）の業務執行者であるときは、当該他の者における地位及び担当

(ii) if a candidate is currently an executive of the relevant other corporation (including a subsidiary company, etc. (excluding the stock company) of the relevant other corporation; hereinafter the same applies in this paragraph), the position and assignment at the relevant other corporation;

三　候補者が過去五年間に当該他の者の業務執行者であったことを当該株式会社が知っているときは、当該他の者における地位及び担当

(iii) if the stock company is aware that a candidate was an executive of the relevant other corporation in the past five years, the position and assignment at the relevant other corporation.

４　第一項に規定する場合において、候補者が社外監査役候補者であるときは、株主総会参考書類には、次に掲げる事項（株式会社が公開会社でない場合にあっては、第三号から第七号までに掲げる事項を除く。）を記載しなければならない。

(4) In the case prescribed in paragraph (1), if a candidate is a candidate for an outside company auditor, the reference documents for the shareholder meeting must state the following (excluding the particulars listed in item (iii) through item (vii) if the stock company is not a public company):

一　当該候補者が社外監査役候補者である旨

(i) the fact that the candidate is a candidate for an outside company auditor;

二　当該候補者を社外監査役候補者とした理由

(ii) the reason why the candidate is designated as a candidate for an outside company auditor;

三　当該候補者が現に当該株式会社の社外監査役（社外役員に限る。以下この項において同じ。）である場合において、当該候補者が最後に選任された後在任中に当該株式会社において法令又は定款に違反する事実その他不正な業務の執行が行われた事実（重要でないものを除く。）があるときは、その事実並びに当該事実の発生の予防のために当該候補者が行った行為及び当該事実の発生後の対応として行った行為の概要

(iii) if the candidate currently is an outside company auditor of the stock company (limited to an outside officer; hereinafter the same applies in this paragraph), if the fact that a violation of laws and regulations or the articles of incorporation or other unfair execution of business exists at the stock company during the term in office after the candidate was most recently elected (excluding those unimportant), that fact and a summary of the actions taken by the candidate to prevent its occurrence and the actions taken in response;

四　当該候補者が過去五年間に他の株式会社の取締役、執行役又は監査役に就任していた場合において、その在任中に当該他の株式会社において法令又は定款に違反する事実その他不正な業務の執行が行われた事実があることを当該株式会社が知っているときは、その事実（重要でないものを除き、当該候補者が当該他の株式会社における社外取締役（社外役員に限る。次号において同じ。）又は監査役であったときは、当該事実の発生の予防のために当該候補者が行った行為及び当該事実の発生後の対応として行った行為の概要を含む。）

(iv) if the candidate has held office in the past five years as a director, executive officer, or company auditor of another stock company, if the stock company is aware of the fact that a violation of laws and regulations or the articles of incorporation or other unfair execution of business during the term in office at the relevant other stock company exists, that fact (excluding those unimportant, and including a summary of the actions taken by the candidate to prevent its occurrence and the actions taken in response if the candidate was an outside director (limited to an outside officer) or company auditor at the relevant other stock company);

五　当該候補者が過去に社外取締役又は社外監査役となること以外の方法で会社（外国会社を含む。）の経営に関与していない者であるときは、当該経営に関与したことがない候補者であっても社外監査役としての職務を適切に遂行することができるものと当該株式会社が判断した理由

(v) if the candidate is a person who was not involved in the past in the management of a company (including a foreign company) by means other than serving as outside director or outside company auditor, the reason why the stock company has determined that the candidate, having no involvement in management, is capable of properly executing duties as an outside company auditor;

六　当該候補者が次のいずれかに該当することを当該株式会社が知っているときは、その旨

(vi) if the stock company is aware that the candidate falls under any of the following, that fact:

イ　過去に当該株式会社又はその子会社の業務執行者又は役員（業務執行者であるものを除く。ハ及びホ（２）において同じ。）であったことがあること。

(a) the candidate had been an executive or an officer (excluding an executive; the same applies in (c) and (e), 2.) of the stock company or its subsidiary company in the past;

ロ　当該株式会社の親会社等（自然人であるものに限る。ロ及びホ（１）において同じ。）であり、又は過去五年間に当該株式会社の親会社等であったことがあること。

(b) the candidate is a parent company, etc. (limited to a natural person; the same applies in (b) and (e), 1.) of the stock company, or had been a parent company, etc. of the stock company in the past five years;

ハ　当該株式会社の特定関係事業者の業務執行者若しくは役員であり、又は過去五年間に当該株式会社の特定関係事業者（当該株式会社の子会社を除く。）の業務執行者若しくは役員であったことがあること。

(c) the candidate is an executive or an officer of a specified associated service provider of the stock company, or had been an executive or an officer of a specified associated service provider (excluding a subsidiary company of the stock company) of the stock company in the past five years;

ニ　当該株式会社又は当該株式会社の特定関係事業者から多額の金銭その他の財産（これらの者の監査役としての報酬等を除く。）を受ける予定があり、又は過去二年間に受けていたこと。

(d) the candidate is to receive, or has received in the past two years, a large amount of money or other assets (excluding remuneration as a company auditor) from the stock company or a specified associated service provider of the stock company;

ホ　次に掲げる者の配偶者、三親等以内の親族その他これに準ずる者であること（ものを除く。）。

(e) the candidate is a spouse or a relative within the third degree of kinship, or other corporation equivalent thereto, of any of the following persons (excluding those unimportant);

（１）　当該株式会社の親会社等

1. a parent company, etc. of the stock company;

（２）　当該株式会社又は当該株式会社の特定関係事業者の業務執行者又は役員

2. an executive or an officer of the stock company or a specified associated service provider of the stock company;

ヘ　過去二年間に合併等により他の株式会社がその事業に関して有する権利義務を当該株式会社が承継又は譲受けをした場合において、当該合併等の直前に当該株式会社の社外監査役でなく、かつ、当該他の株式会社の業務執行者であったこと。

(f) in cases where the stock company has succeeded to or received assignment of rights and obligations held by another stock company in relation to its business undertakings due to a merger, etc. in the past two years, the candidate was not an outside company auditor of the stock company, and was an executive of the relevant other stock company immediately prior to the merger, etc.;

七　当該候補者が現に当該株式会社の監査役であるときは、監査役に就任してからの年数

(vii) if the candidate is currently a company auditor of the stock company, the number of years since assuming the office of company auditor;

八　前各号に掲げる事項に関する記載についての当該候補者の意見があるときは、その意見の内容

(viii) if the candidate has an opinion on the statements regarding particulars listed in the preceding items, the content of that opinion.

（会計監査人の選任に関する議案）

(Proposals Regarding Election of Financial Auditors)

第七十七条　取締役が会計監査人の選任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 77 If a director submits a proposal on the election of financial auditor, the reference documents for the shareholder meeting must state the following:

一　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項

(i) the particulars prescribed in (a) or (b) in accordance with the categories of the cases listed in (a) or (b) below:

イ　候補者が公認会計士である場合　その氏名、事務所の所在場所、生年月日及び略歴

(a) if the candidate is a certified public accountant: The candidate's name, location of their office, date of birth and brief biographical outline;

ロ　候補者が監査法人である場合　その名称、主たる事務所の所在場所及び沿革

(b) if the candidate is an audit corporation: The candidate's name, location of their principal office, and corporate history;

二　就任の承諾を得ていないときは、その旨

(ii) if the person has not yet received consent to assume the financial auditor position, that fact;

三　監査役（監査役会設置会社にあっては監査役会、監査等委員会設置会社にあっては監査等委員会、指名委員会等設置会社にあっては監査委員会）が当該候補者を会計監査人の候補者とした理由

(iii) the reason why the company auditors (the board of company auditors in the case of a company with a board of company auditors, the audit and supervisory committee in the case of a company with an audit and supervisory committee, or the audit committee in the case of a company with a nominating committee, etc.) designated the candidate as a candidate for a financial auditor;

四　法第三百四十五条第五項において準用する同条第一項の規定による会計監査人の意見があるときは、その意見の内容の概要

(iv) if the financial auditor has an opinion pursuant to the provisions of Article 345, paragraph (1) of the Act, as applied mutatis mutandis pursuant to paragraph (5) of that Article, a summary of the content of that opinion;

五　候補者と当該株式会社との間で法第四百二十七条第一項の契約を締結しているとき又は当該契約を締結する予定があるときは、その契約の内容の概要

(v) if a contract under Article 427, paragraph (1) of the Act has been concluded, or is concluded, between a candidate and the stock company, a summary of the content of that contract;

六　当該候補者が現に業務の停止の処分を受け、その停止の期間を経過しない者であるときは、当該処分に係る事項

(vi) if the candidate is a person actually subject to a ruling of the suspension of business for whom the period of that suspension has not yet elapsed, particulars in relation to that ruling;

七　当該候補者が過去二年間に業務の停止の処分を受けた者である場合における当該処分に係る事項のうち、当該株式会社が株主総会参考書類に記載することが適切であるものと判断した事項

(vii) if the candidate has been subject to a ruling for the suspension of business within past two years, among the particulars in relation to that ruling, particulars that the stock company has determined appropriate to state in the reference documents for the shareholder meeting;

八　株式会社が公開会社である場合において、当該候補者が次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定めるものから多額の金銭その他の財産上の利益（これらの者から受ける会計監査人（法以外の法令の規定によるこれに相当するものを含む。）としての報酬等及び公認会計士法第二条第一項に規定する業務の対価を除く。）を受ける予定があるとき又は過去二年間に受けていたときは、その内容

(viii) if the stock company is a public company, and the candidate is to receive, or has received in the past two years, from any of the persons prescribed in (a) or (b) in accordance with the categories of the cases listed in (a) or (b) below, a large monetary or other economic benefit (excluding remuneration received from these entities as a financial auditor (including a person equivalent thereto pursuant to the provisions of laws and regulations other than the Act) and payment for business as provided in Article 2, paragraph (1) of the Certified Public Accountants Act), the content of that benefit:

イ　当該株式会社に親会社等がある場合　当該株式会社、当該親会社等又は当該親会社等の子会社等（当該株式会社を除く。）若しくは関連会社（当該親会社等が会社でない場合におけるその関連会社に相当するものを含む。）

(a) in cases where the stock company has a parent company, etc.: the stock company, the parent company, etc., or a subsidiary company, etc. (excluding the stock company) or an affiliated company (including an equivalent of an affiliated company if the parent company, etc. is not a company) of the parent company, etc.;

ロ　当該株式会社に親会社等がない場合　当該株式会社又は当該株式会社の子会社若しくは関連会社

(b) in cases where the stock company has no parent company, etc.: the stock company or a subsidiary company or an affiliated company of the stock company.

第三目　役員の解任等

Division 3 Dismissal of Officers

（取締役の解任に関する議案）

(Proposals on the Dismissal of a Director)

第七十八条　取締役が取締役（株式会社が監査等委員会設置会社である場合にあっては、監査等委員である取締役を除く。第一号において同じ。）の解任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 78 If a director submits a proposal regarding dismissal of a director (if the stock company is a company with an audit and supervisory committee, excluding a director who is an audit and supervisory committee member; the same applies in item (i)), the reference documents for the shareholder meeting must state the following:

一　取締役の氏名

(i) the name of the director;

二　解任の理由

(ii) the reason for dismissal;

三　株式会社が監査等委員会設置会社である場合において、法第三百四十二条の二第四項の規定による監査等委員会の意見があるときは、その意見の内容の概要

(iii) if the stock company is a company with an audit and supervisory committee, if the audit and supervisory committee has an opinion pursuant to the provisions of Article 342-2, paragraph (4) of the Act, a summary of the content of that opinion.

（監査等委員である取締役の解任に関する議案）

(Proposal Regarding Dismissal of a Director Who Is an Audit and Supervisory Committee Member)

第七十八条の二　取締役が監査等委員である取締役の解任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 78-2 If a director submits a proposal regarding dismissal of a director who is an audit and supervisory committee member, the reference documents for the shareholder meeting must state the following:

一　監査等委員である取締役の氏名

(i) the name of the director who is an audit and supervisory committee member;

二　解任の理由

(ii) the reason for dismissal;

三　法第三百四十二条の二第一項の規定による監査等委員である取締役の意見があるときは、その意見の内容の概要

(iii) if the director who is an audit and supervisory committee member has an opinion pursuant to the provisions of Article 342-2, paragraph (1) of the Act, a summary of the content of that opinion.

（会計参与の解任に関する議案）

(Proposals on Dismissing Accounting Advisors)

第七十九条　取締役が会計参与の解任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 79 If a director submits a proposal for dismissing an accounting advisor, the reference documents for the shareholder meeting must state the following:

一　会計参与の氏名又は名称

(i) the name of the accounting advisor;

二　解任の理由

(ii) the reason for dismissal;

三　法第三百四十五条第一項の規定による会計参与の意見があるときは、その意見の内容の概要

(iii) if the accounting advisor has an opinion pursuant to the provisions of Article 345, paragraph (1) of the Act, a summary of the content of that opinion.

（監査役の解任に関する議案）

(Proposals on Dismissing of Company Auditors)

第八十条　取締役が監査役の解任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 80 If a director submits a proposal for dismissing a company auditor, the reference documents for the shareholder meeting must state the following:

一　監査役の氏名

(i) the name of the company auditor;

二　解任の理由

(ii) the reason for dismissal;

三　法第三百四十五条第四項において準用する同条第一項の規定による監査役の意見があるときは、その意見の内容の概要

(iii) if the company auditor has an opinion pursuant to the provisions of Article 345, paragraph (1) of the Act, as applied mutatis mutandis pursuant to paragraph (4) of that Article, a summary of the content of that opinion.

（会計監査人の解任又は不再任に関する議案）

(Proposals on Dismissing or Refusing to Reelect Financial Auditors)

第八十一条　取締役が会計監査人の解任又は不再任に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 81 If a director presents a proposal on dismissing or refusing to reelect a financial auditor, the reference documents for the shareholder meeting must state the following:

一　会計監査人の氏名又は名称

(i) the name of the financial auditor;

二　監査役（監査役会設置会社にあっては監査役会、監査等委員会設置会社にあっては監査等委員会、指名委員会等設置会社にあっては監査委員会）が議案の内容を決定した理由

(ii) the reason why the company auditors (the board of company auditors in the case of a company with a board of company auditors, the audit and supervisory committee in the case of a company with an audit and supervisory committee, or the audit committee in the case of a company with a nominating committee, etc.) determined the content of the proposal;

三　法第三百四十五条第五項において準用する同条第一項の規定による会計監査人の意見があるときは、その意見の内容の概要

(iii) if the financial auditor has an opinion pursuant to the provisions of Article 345, paragraph (1) of the Act, as applied mutatis mutandis pursuant to paragraph (5) of that Article, a summary of the content of that opinion.

第四目　役員の報酬等

Division 4 Remuneration of Officers

（取締役の報酬等に関する議案）

(Proposals on Remuneration of Directors)

第八十二条　取締役が取締役（株式会社が監査等委員会設置会社である場合にあっては、監査等委員である取締役を除く。以下この項及び第三項において同じ。）の報酬等に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 82 (1) If a director submits a proposal on remuneration of directors (if the stock company is a company with an audit and supervisory committee, excluding directors who are audit and supervisory committee members; the same applies in this paragraph and paragraph (3)), the reference documents for the shareholder meeting must state the following:

一　法第三百六十一条第一項各号に掲げる事項の算定の基準

(i) the criteria for calculation of the particulars listed in the items of Article 361, paragraph (1) of the Act;

二　議案が既に定められている法第三百六十一条第一項各号に掲げる事項を変更するものであるときは、変更の理由

(ii) if the proposal makes a change to one of the particulars listed in the items of Article 361, paragraph (1) of the Act already prescribed, the reason for the change;

三　議案が二以上の取締役についての定めであるときは、当該定めに係る取締役の員数

(iii) if the proposal has a provision regarding two or more directors, the number of directors in relation to the provision;

四　議案が退職慰労金に関するものであるときは、退職する各取締役の略歴

(iv) if the proposal relates to a retirement allowance, a brief biographical outline of each retiring director.

五　株式会社が監査等委員会設置会社である場合において、法第三百六十一条第六項の規定による監査等委員会の意見があるときは、その意見の内容の概要

(v) if the stock company is a company with an audit and supervisory committee, if the audit and supervisory committee has an opinion pursuant to the provisions of Article 361, paragraph (6) of the Act, a summary of the content of that opinion.

２　前項第四号に規定する場合において、議案が一定の基準に従い退職慰労金の額を決定することを取締役、監査役その他の第三者に一任するものであるときは、株主総会参考書類には、当該一定の基準の内容を記載しなければならない。ただし、各株主が当該基準を知ることができるようにするための適切な措置を講じている場合は、この限りでない。

(2) In the case prescribed in item (iv) of the preceding paragraph, if the proposal is to leave to the discretion of directors, company auditors, or other third parties the determination of the amount of the retirement allowance in accordance with specified criteria, the reference documents for the shareholder meeting must state the content of the specified criteria; provided, however, that this does not apply if appropriate measures are taken to enable each shareholder to know the criteria.

３　第一項に規定する場合において、株式会社が公開会社であり、かつ、取締役の一部が社外取締役（監査等委員であるものを除き、社外役員に限る。以下この項において同じ。）であるときは、株主総会参考書類には、第一項第一号から第三号までに掲げる事項のうち社外取締役に関するものは、社外取締役以外の取締役と区別して記載しなければならない。

(3) In the case prescribed in paragraph (1), if the stock company is a public company and a portion of the directors consists of outside directors (excluding audit and supervisory committee members, and limited to outside officers; hereinafter the same applies in this paragraph), the reference documents for the shareholder meeting must state the particulars listed from item (i) through item (iii) of paragraph (1) related to outside directors, stating separately directors other than outside directors.

（監査等委員である取締役の報酬等に関する議案）

(Proposals on Remuneration of Directors Who Are Audit and Supervisory Committee Members)

第八十二条の二　取締役が監査等委員である取締役の報酬等に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 82-2 (1) If a director submits a proposal on the remuneration of directors who are audit and supervisory committee members, the reference documents for the shareholder meeting must state the following:

一　法第三百六十一条第一項各号に掲げる事項の算定の基準

(i) the criteria for calculation of the particulars listed in the items of Article 361, paragraph (1) of the Act;

二　議案が既に定められている法第三百六十一条第一項各号に掲げる事項を変更するものであるときは、変更の理由

(ii) if the proposal makes a change to one of the particulars listed in the items of Article 361, paragraph (1) of the Act already prescribed, the reason for the change;

三　議案が二以上の監査等委員である取締役についての定めであるときは、当該定めに係る監査等委員である取締役の員数

(iii) if the proposal has a provision regarding two or more directors who are audit and supervisory committee members, the number of directors who are audit and supervisory committee members in relation to the provision;

四　議案が退職慰労金に関するものであるときは、退職する各監査等委員である取締役の略歴

(iv) if the proposal relates to a retirement allowance, a brief biographical outline of each retiring director who is an audit and supervisory committee member;

五　法第三百六十一条第五項の規定による監査等委員である取締役の意見があるときは、その意見の内容の概要

(v) if a director who is an audit and supervisory committee member has an opinion pursuant to the provisions of Article 361, paragraph (5) of the Act, a summary of the content of that opinion.

２　前項第四号に規定する場合において、議案が一定の基準に従い退職慰労金の額を決定することを取締役その他の第三者に一任するものであるときは、株主総会参考書類には、当該一定の基準の内容を記載しなければならない。ただし、各株主が当該基準を知ることができるようにするための適切な措置を講じている場合は、この限りでない。

(2) In the case prescribed in item (iv) of the preceding paragraph, if the proposal is to leave to the discretion of directors or other third parties the determination of the amount of the retirement allowance in accordance with specified criteria, the reference documents for the shareholder meeting must state the content of the specified criteria; provided, however, that this does not apply in cases where appropriate measures are taken to enable each shareholder to know the criteria.

（会計参与の報酬等に関する議案）

(Proposals on Remuneration of Accounting Advisors)

第八十三条　取締役が会計参与の報酬等に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 83 (1) If a director submits a proposal related to the remuneration of accounting advisor, the reference documents for the shareholder meeting must state the following:

一　法第三百七十九条第一項に規定する事項の算定の基準

(i) the criteria for calculation as provided in Article 379, paragraph (1) of the Act;

二　議案が既に定められている法第三百七十九条第一項に規定する事項を変更するものであるときは、変更の理由

(ii) if a proposal makes a change to one of the particulars listed in the items of Article 379, paragraph (1) of the Act already prescribed, the reason for the change;

三　議案が二以上の会計参与についての定めであるときは、当該定めに係る会計参与の員数

(iii) if a proposal has a provision regarding two or more accounting advisor, the number of accounting advisor in relation to the provision;

四　議案が退職慰労金に関するものであるときは、退職する各会計参与の略歴

(iv) if a proposal relates to a retirement allowance, a brief biographical outline of each retiring accounting advisor;

五　法第三百七十九条第三項の規定による会計参与の意見があるときは、その意見の内容の概要

(v) if the accounting advisor has an opinion pursuant to the provisions of Article 379, paragraph (3) of the Act, a summary of the content of that opinion.

２　前項第四号に規定する場合において、議案が一定の基準に従い退職慰労金の額を決定することを取締役、監査役その他の第三者に一任するものであるときは、株主総会参考書類には、当該一定の基準の内容を記載しなければならない。ただし、各株主が当該基準を知ることができるようにするための適切な措置を講じている場合は、この限りでない。

(2) In the case prescribed in item (iv) of the preceding paragraph, if the proposal is to leave to the discretion of directors, company auditors, or other third parties the determination of the amount of the retirement allowance in accordance with specified criteria, the reference documents for the shareholder meeting must state the content of the specified criteria; provided, however, that this does not apply in cases where appropriate measures are taken to enable each shareholder to know the criteria.

（監査役の報酬等に関する議案）

(Proposals on Remuneration of Company Auditors)

第八十四条　取締役が監査役の報酬等に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 84 (1) If a director presents a proposal on remuneration of company auditors, the reference documents for the shareholder meeting must state the following:

一　法第三百八十七条第一項に規定する事項の算定の基準

(i) the criteria for calculation as provided in Article 387, paragraph (1) of the Act;

二　議案が既に定められている法第三百八十七条第一項に規定する事項を変更するものであるときは、変更の理由

(ii) if a proposal makes a change to one of the particulars listed in the items of Article 387, paragraph (1) of the Act already prescribed, the reason for the change;

三　議案が二以上の監査役についての定めであるときは、当該定めに係る監査役の員数

(iii) if a proposal has a provision regarding two or more company auditors, the number of company auditors in relation to the provision;

四　議案が退職慰労金に関するものであるときは、退職する各監査役の略歴

(iv) if a proposal relates to a retirement allowance, a brief biographical outline of each retiring company auditor;

五　法第三百八十七条第三項の規定による監査役の意見があるときは、その意見の内容の概要

(v) if the company auditor has an opinion pursuant to the provisions of Article 387, paragraph (3) of the Act, a summary of the content of that opinion.

２　前項第四号に規定する場合において、議案が一定の基準に従い退職慰労金の額を決定することを取締役、監査役その他の第三者に一任するものであるときは、株主総会参考書類には、当該一定の基準の内容を記載しなければならない。ただし、各株主が当該基準を知ることができるようにするための適切な措置を講じている場合は、この限りでない。

(2) In the case prescribed in item (iv) of the preceding paragraph, if the proposal is to leave to the discretion of directors, company auditors, or other third parties the determination of the amount of the retirement allowance in accordance with specified criteria, the reference documents for the shareholder meeting must state the content of the specified criteria; provided, however, that this does not apply in cases where appropriate measures are taken to enable each shareholder to know the criteria.

（責任免除を受けた役員等に対し退職慰労金等を与える議案等）

(Proposals for Granting Retirement Allowances to Officers Who Received Exemptions from Liability)

第八十四条の二　次の各号に掲げる場合において、取締役が法第四百二十五条第四項（法第四百二十六条第八項及び第四百二十七条第五項において準用する場合を含む。）に規定する承認の決議に関する議案を提出するときは、株主総会参考書類には、責任を免除し、又は責任を負わないとされた役員等が得る第百十四条各号に規定する額及び当該役員等に与える第百十五条各号に規定するものの内容を記載しなければならない。

Article 84-2 In the cases listed in following items, is a director submits a proposal related to a resolution for approval as provided in Article 425, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 426, paragraph (8) and Article 427, paragraph (5) of the Act), the reference documents for the shareholder meeting must state the amount as provided in the items of Article 114 obtained by any officer, etc. deemed exempt from liability or to not bear liability, and the content as provided in the items of Article 115 awarded to the officer, etc.:

一　法第四百二十五条第一項に規定する決議に基づき役員等の責任を免除した場合

(i) if officers, etc. have been exempted from liability pursuant to the resolution as provided in Article 425, paragraph (1) of the Act;

二　法第四百二十六条第一項の規定による定款の定めに基づき役員等の責任を免除した場合

(ii) if officers, etc. have been exempted from liability pursuant to the provisions of the articles of incorporation as provided in Article 426, paragraph (1) of the Act;

三　法第四百二十七条第一項の契約によって同項に規定する限度を超える部分について同項に規定する非業務執行取締役等が損害を賠償する責任を負わないとされた場合

(iii) if non-executive directors, etc. as provided in Article 427, paragraph (1) of the Act were deemed not to bear liability pursuant to a contract as provided in the same paragraph for compensation for damages for the portion exceeding the limit as provided in the same paragraph.

第五目　計算関係書類の承認

Division 5 Approval of Accounting Documents

第八十五条　取締役が計算関係書類の承認に関する議案を提出する場合において、次の各号に掲げるときは、株主総会参考書類には、当該各号に定める事項を記載しなければならない。

Article 85 If a director submits a proposal related to approval of accounting documents, the reference documents for the shareholder meeting must state the following at the times listed below:

一　法第三百九十八条第一項の規定による会計監査人の意見がある場合　その意見の内容

(i) if the financial auditor has an opinion pursuant to the provisions of Article 398, paragraph (1) of the Act: A summary of the content of that opinion;

二　株式会社が取締役会設置会社である場合において、取締役会の意見があるとき　その意見の内容の概要

(ii) if the stock company is a company with a board of directors, and the board of directors has an opinion: A summary of the content of that opinion.

第五目の二　全部取得条項付種類株式の取得

Division 5-2 Acquisition of Shares Subject to a Class-Wide Call

第八十五条の二　取締役が全部取得条項付種類株式の取得に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 85-2 If a director submits a proposal regarding acquisition of shares subject to a class-wide call, the reference documents for the shareholder meeting must state the following:

一　当該全部取得条項付種類株式の取得を行う理由

(i) the reason for carrying out the acquisition of shares subject to class-wide call;

二　法第百七十一条第一項各号に掲げる事項の内容

(ii) the content of the particulars listed in the items of Article 171, paragraph (1) of the Act;

三　法第二百九十八条第一項の決定をした日における第三十三条の二第一項各号（第四号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iii) if the particulars listed in the items of Article 33-2, paragraph (1) (excluding item (iv)) are present on the date the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars.

第五目の三　株式の併合

Division 5-3 Consolidation of Shares

第八十五条の三　取締役が株式の併合（法第百八十二条の二第一項に規定する株式の併合をいう。第九十三条第一項第五号ロにおいて同じ。）に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 85-3 If a director submits a proposal on the consolidation of shares (meaning the consolidation of shares as provided in Article 182-2, paragraph (1) of the Act; the same applies in Article 93, paragraph (1), item (v), (b)), the reference documents for the shareholder meeting must state the following:

一　当該株式の併合を行う理由

(i) the reason for carrying out the consolidation of shares;

二　法第百八十条第二項各号に掲げる事項の内容

(ii) the content of the particulars listed in the items of Article 180, paragraph (2) of the Act;

三　法第二百九十八条第一項の決定をした日における第三十三条の九第一号及び第二号に掲げる事項があるときは、当該事項の内容の概要

(iii) if the particulars listed in Article 33-9, item (i) and item (ii) are present on the date when the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars.

第六目　合併契約等の承認

Division 6 Approval of Merger Agreements

（吸収合併契約の承認に関する議案）

(Proposal Related to Approval of an Absorption-Type Merger Agreement)

第八十六条　取締役が吸収合併契約の承認に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 86 If a director submits a proposal related to approval of an absorption-type merger agreement, the reference documents for the shareholder meeting must state the following:

一　当該吸収合併を行う理由

(i) the reason for carrying out the absorption-type merger;

二　吸収合併契約の内容の概要

(ii) a summary of the content of the absorption-type merger agreement;

三　当該株式会社が吸収合併消滅株式会社である場合において、法第二百九十八条第一項の決定をした日における第百八十二条第一項各号（第五号及び第六号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iii) if the stock company is the stock company disappearing in the absorption-type merger, and the particulars listed in the items of Article 182, paragraph (1) (excluding item (v) and item (vi)) are present on the date and the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars;

四　当該株式会社が吸収合併存続株式会社である場合において、法第二百九十八条第一項の決定をした日における第百九十一条各号（第六号及び第七号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iv) if the stock company is the stock company surviving an absorption-type merger, and the particulars listed in the items of Article 191, paragraph (1) (excluding item (vi) and item (vii)) are present on the date that the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars.

（吸収分割契約の承認に関する議案）

(Proposals Related to Approval of an Absorption-Type Company Split Agreement)

第八十七条　取締役が吸収分割契約の承認に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 87 If a director submits a proposal related to approval of an absorption-type company split agreement, the reference documents for the shareholder meeting must state the following:

一　当該吸収分割を行う理由

(i) the reason for carrying out the absorption-type company split;

二　吸収分割契約の内容の概要

(ii) a summary of the content of the absorption-type company split agreement;

三　当該株式会社が吸収分割株式会社である場合において、法第二百九十八条第一項の決定をした日における第百八十三条各号（第二号、第六号及び第七号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iii) if the stock company is to be the stock company splitting in the absorption-type split, and the particulars listed in the items of Article 183 (excluding item (ii), item (vi), and item (vii)) are present on the date the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars;

四　当該株式会社が吸収分割承継株式会社である場合において、法第二百九十八条第一項の決定をした日における第百九十二条各号（第二号、第七号及び第八号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iv) if the stock company is a stock company succeeding in the absorption-type split, and the particulars listed in the items of Article 192 (excluding item (ii), item (vii) and item (viii)) are present on the date that the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars.

（株式交換契約の承認に関する議案）

(Proposals Related to Approval of a Share Exchange Agreement)

第八十八条　取締役が株式交換契約の承認に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 88 If a director submits a proposal related to approval of a share exchange agreement, the reference documents for the shareholder meeting must state the following:

一　当該株式交換を行う理由

(i) the reason for carrying out the share exchange;

二　株式交換契約の内容の概要

(ii) a summary of the content of the share exchange agreement;

三　当該株式会社が株式交換完全子会社である場合において、法第二百九十八条第一項の決定をした日における第百八十四条第一項各号（第五号及び第六号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iii) if the stock company is a wholly-owned subsidiary company resulting from a share exchange, and the particulars listed in the items of Article 184, paragraph (1) (excluding item (v) and item (vi)) are present on the date that the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars;

四　当該株式会社が株式交換完全親株式会社である場合において、法第二百九十八条第一項の決定をした日における第百九十三条各号（第五号及び第六号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iv) if the stock company is the wholly-owning parent stock company resulting from a share exchange, and the particulars listed in the items of Article 193 (excluding item (v) and item (vi)) are present on the date that the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars.

（新設合併契約の承認に関する議案）

(Proposals Related to Approval of a Consolidation-Type Merger Agreement)

第八十九条　取締役が新設合併契約の承認に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 89 If a director submits a proposal related to approval of a consolidation-type merger agreement, the reference documents for the shareholder meeting must state the following:

一　当該新設合併を行う理由

(i) the reason for carrying out the consolidation-type merger;

二　新設合併契約の内容の概要

(ii) a summary of the content of the consolidation-type merger agreement;

三　当該株式会社が新設合併消滅株式会社である場合において、法第二百九十八条第一項の決定をした日における第二百四条各号（第六号及び第七号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iii) if the stock company is a stock company disappearing in the consolidation-type merger, and the particulars listed in the items of Article 204 (excluding item (vi) and item (vii)) are present on the date that the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars;

四　新設合併設立株式会社の取締役となる者（新設合併設立株式会社が監査等委員会設置会社である場合にあっては、当該新設合併設立株式会社の監査等委員である取締役となる者を除く。）についての第七十四条に規定する事項

(iv) particulars as provided in Article 74 regarding persons who are come the directors of a stock company incorporated in a consolidation-type merger (if the stock company incorporated in a consolidation-type merger is a company with an audit and supervisory committee, excluding directors who are to become audit and supervisory committee members of the stock company incorporated in a consolidation-type merger);

五　新設合併設立株式会社が監査等委員会設置会社であるときは、当該新設合併設立株式会社の監査等委員である取締役となる者についての第七十四条の三に規定する事項

(v) if the stock company incorporated in a consolidation-type merger is a company with accounting advisor, the particulars as provided in Article 74-3 regarding persons who are to become directors who are audit and supervisory committee members of the stock company incorporated in a consolidation-type merger;

六　新設合併設立株式会社が会計参与設置会社であるときは、当該新設合併設立株式会社の会計参与となる者についての第七十五条に規定する事項

(vi) if a stock company incorporated in a consolidation-type merger is a company with accounting advisor, the particulars as provided in Article 75 regarding persons who are to become accounting advisor of the stock company incorporated in the consolidation-type merger;

七　新設合併設立株式会社が監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある株式会社を含む。）であるときは、当該新設合併設立株式会社の監査役となる者についての第七十六条に規定する事項

(vii) if a stock company incorporated in a consolidation-type merger is a company with company auditor (including stock companies the articles of incorporation of which contain provisions to the effect of limiting the scope of audits by company auditors to particulars related to accounting), the particulars as provided in Article 76 regarding the persons who are to become company auditors of the stock company incorporated in the consolidation-type merger;

八　新設合併設立株式会社が会計監査人設置会社であるときは、当該新設合併設立株式会社の会計監査人となる者についての第七十七条に規定する事項

(viii) if a stock company incorporated in a consolidation-type merger is a company with financial auditor, the particulars as provided in Article 77 regarding the persons who are to become financial auditor of the stock company incorporated in the consolidation-type merger.

（新設分割計画の承認に関する議案）

(Proposals on Approval of an Incorporation-Type Company Split Plan)

第九十条　取締役が新設分割計画の承認に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 90 If a director submits a proposal on approval of an incorporation-type company split plan, the reference documents for the shareholder meeting must state the following:

一　当該新設分割を行う理由

(i) the reason for carrying out the incorporation-type company split;

二　新設分割計画の内容の概要

(ii) a summary of the content of the incorporation-type company split plan;

三　当該株式会社が新設分割株式会社である場合において、法第二百九十八条第一項の決定をした日における第二百五条各号（第七号及び第八号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iii) if the stock company is to be the stock company splitting in the incorporation-type split, when the particulars listed in the items of Article 205 (excluding item (vii) and item (viii)) are present on the date when the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars.

（株式移転計画の承認に関する議案）

(Proposals Related to Approval of a Share Transfer Plan)

第九十一条　取締役が株式移転計画の承認に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 91 If a director submits a proposal related to approval of a share transfer plan, the reference documents for the shareholder meeting must state the following:

一　当該株式移転を行う理由

(i) the reason for carrying out the share transfer;

二　株式移転計画の内容の概要

(ii) a summary of the content of the share transfer plan;

三　当該株式会社が株式移転完全子会社である場合において、法第二百九十八条第一項の決定をした日における第二百六条各号（第五号及び第六号を除く。）に掲げる事項があるときは、当該事項の内容の概要

(iii) if the stock company is the wholly-owned subsidiary company resulting from the share transfer, when the particulars listed in the items of Article 206 (excluding item (v) and item (vi)) are present on the date when the decisions under Article 298, paragraph (1) of the Act were made, a summary of the content of the particulars;

四　株式移転設立完全親会社の取締役となる者（株式移転設立完全親会社が監査等委員会設置会社である場合にあっては、当該株式移転設立完全親会社の監査等委員である取締役となる者を除く。）についての第七十四条に規定する事項

(iv) the particulars as provided in Article 74 regarding the persons who are come directors of the wholly-owning parent company incorporated in the share transfer (if the wholly-owning parent company incorporated in the share transfer is a company with an audit and supervisory committee, excluding directors who are to become audit and supervisory committee members of the wholly-owning parent company incorporated in the share transfer);

五　株式移転設立完全親会社が監査等委員会設置会社であるときは、当該株式移転設立完全親会社の監査等委員である取締役となる者についての第七十四条の三に規定する事項

(v) if the wholly-owning parent company incorporated in the share transfer is a company with accounting advisor, the particulars as provided in Article 74-3 regarding persons who are to become directors who are audit and supervisory committee members of the wholly-owning parent company incorporated in the share transfer;

六　株式移転設立完全親会社が会計参与設置会社であるときは、当該株式移転設立完全親会社の会計参与となる者についての第七十五条に規定する事項

(vi) if a wholly-owning parent company incorporated in a share transfer is a company with accounting advisor, the particulars as provided in Article 75 regarding the persons who are come accounting advisor of the wholly-owning parent company incorporated in the share transfer;

七　株式移転設立完全親会社が監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある株式会社を含む。）であるときは、当該株式移転設立完全親会社の監査役となる者についての第七十六条に規定する事項

(vii) if a wholly-owning parent company incorporated in a share transfer is a company with company auditor (including stock companies the articles of incorporation of which contain provisions to the effect of limiting the scope of audits by company auditors to particulars related to accounting), the particulars as provided in Article 76 regarding persons to become company auditor of the wholly-owning parent company incorporated in the share transfer;

八　株式移転設立完全親会社が会計監査人設置会社であるときは、当該株式移転設立完全親会社の会計監査人となる者についての第七十七条に規定する事項

(viii) if a wholly-owning parent company incorporated in a share transfer is a company with financial Auditor, the particulars as provided in Article 77 regarding persons to become financial auditor of the wholly-owning parent company incorporated in the share transfer.

（事業譲渡等に係る契約の承認に関する議案）

(Proposals for Approval of an Agreement on Business Transfers)

第九十二条　取締役が事業譲渡等に係る契約の承認に関する議案を提出する場合には、株主総会参考書類には、次に掲げる事項を記載しなければならない。

Article 92 If a director submits a proposal related to approval of an agreement in relation to business transfer, etc., the reference documents for the shareholder meeting must state the following:

一　当該事業譲渡等を行う理由

(i) the reason for carrying out the business transfer, etc.;

二　当該事業譲渡等に係る契約の内容の概要

(ii) a summary of the content of the agreement in relation to the business transfer, etc.;

三　当該契約に基づき当該株式会社が受け取る対価又は契約の相手方に交付する対価の算定の相当性に関する事項の概要

(iii) a summary of particulars regarding appropriateness of the calculation of the price the stock company is to receive or the price for delivery to the other party to the agreement pursuant to the agreement.

第七目　株主提案の場合における記載事項

Division 7 Particulars Stated in Shareholder Proposals

第九十三条　議案が株主の提出に係るものである場合には、株主総会参考書類には、次に掲げる事項（第三号から第五号までに掲げる事項が株主総会参考書類にその全部を記載することが適切でない程度の多数の文字、記号その他のものをもって構成されている場合（株式会社がその全部を記載することが適切であるものとして定めた分量を超える場合を含む。）にあっては、当該事項の概要）を記載しなければならない。

Article 93 (1) If a proposal is related to a submission by a shareholder, the reference documents for the shareholder meeting must state the following (if the particulars listed in items (iii) through (v) are composed of a large number of characters, marks, or other script such that stating their entirety in reference documents for a shareholder meeting is not appropriate (including cases where the amount prescribed as appropriate for stating the entirety by the stock company is exceeded), a summary of the particulars):

一　議案が株主の提出に係るものである旨

(i) the fact that the proposal relates to a submission by a shareholder;

二　議案に対する取締役（取締役会設置会社である場合にあっては、取締役会）の意見があるときは、その意見の内容

(ii) if a director (in the case of a company with a board of directors, the board of directors) has an opinion with respect to a proposal, a summary of the content of that opinion;

三　株主が法第三百五条第一項の規定による請求に際して提案の理由（当該提案の理由が明らかに虚偽である場合又は専ら人の名誉を侵害し、若しくは侮辱する目的によるものと認められる場合における当該提案の理由を除く。）を株式会社に対して通知したときは、その理由

(iii) if a shareholder notified a stock company of a reason for the proposal at a request pursuant to the provisions of Article 305, paragraph (1) of the Act (excluding cases and the reason for the proposal is clearly false, or reasons for the proposal in cases recognized as for the purpose of merely damaging the reputation of or insulting a person), that reason;

四　議案が次のイからホまでに掲げる者の選任に関するものである場合において、株主が法第三百五条第一項の規定による請求に際して当該イからホまでに定める事項（当該事項が明らかに虚偽である場合における当該事項を除く。）を株式会社に対して通知したときは、その内容

(iv) if a proposal is on the election of one of the persons listed in (a) through (e) below, when the shareholder has notified the stock company of the particulars prescribed in the (a) through (e) at the request pursuant to the provisions of Article 305, paragraph (1) of the Act (excluding the particulars if those particulars are clearly false), the content of these particulars:

イ　取締役（株式会社が監査等委員会設置会社である場合にあっては、監査等委員である取締役を除く。）　第七十四条に規定する事項

(a) director (if the stock company is a company with an audit and supervisory committee, excluding directors who are audit and supervisory committee members): The particulars as provided in Article 74;

ロ　監査等委員である取締役　第七十四条の三に規定する事項

(b) director who is audit and supervisory committee members: The particulars as provided in Article 74-3;

ハ　会計参与　第七十五条に規定する事項

(c) accounting advisor: The particulars as provided in Article 75;

ニ　監査役　第七十六条に規定する事項

(d) company auditor: The particulars as provided in Article 76;

ホ　会計監査人　第七十七条に規定する事項

(e) financial auditor: The particulars as provided in Article 77;

五　議案が次のイ又はロに掲げる事項に関するものである場合において、株主が法第三百五条第一項の規定による請求に際して当該イ又はロに定める事項（当該事項が明らかに虚偽である場合における当該事項を除く。）を株式会社に対して通知したときは、その内容

(v) if a proposal is on particulars listed in (a) or (b) below, and the shareholder has notified the stock company of the particulars prescribed in the (a) or (b) at the request pursuant to the provisions of Article 305, paragraph (1) of the Act (excluding the particulars if they are clearly false), the content of these particulars:

イ　全部取得条項付種類株式の取得　第八十五条の二に規定する事項

(a) acquisition of shares subject to class-wide call: The particulars as provided in Article 85-2;

ロ　株式の併合　第八十五条の三に規定する事項

(b) consolidation of shares: The particulars as provided in Article 85-3.

２　二以上の株主から同一の趣旨の議案が提出されている場合には、株主総会参考書類には、その議案及びこれに対する取締役（取締役会設置会社である場合にあっては、取締役会）の意見の内容は、各別に記載することを要しない。ただし、二以上の株主から同一の趣旨の提案があった旨を記載しなければならない。

(2) In cases where two or more shareholders have submitted a proposal with the same purpose, the reference documents for the shareholder meeting need not separately state that proposal and the content of the opinions of directors (in the case of a company with a board of directors, the board of directors) on the proposals; provided, however, that the fact that two or more shareholders have submitted proposals with the same purpose must be stated.

３　二以上の株主から同一の趣旨の提案の理由が提出されている場合には、株主総会参考書類には、その提案の理由は、各別に記載することを要しない。

(3) In cases where reasons have been submitted by two or more shareholders for proposals with the same purpose, the reference documents for the shareholder meeting need not separately state the reasons for those proposals.

第八目　株主総会参考書類の記載の特則

Division 8 Special Provisions on Statements in Reference Documents for Shareholder Meetings

第九十四条　株主総会参考書類に記載すべき事項（次に掲げるものを除く。）に係る情報を、当該株主総会に係る招集通知を発出する時から当該株主総会の日から三箇月が経過する日までの間、継続して電磁的方法により株主が提供を受けることができる状態に置く措置（第二百二十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置（公衆の用に供する電気通信回線に接続することにより、その記録媒体のうち自動公衆送信の用に供する部分に記録され、又は当該装置に入力される情報を自動公衆送信する機能を有する装置をいう。以下同じ。）を使用する方法によって行われるものに限る。第三項において同じ。）をとる場合には、当該事項は、当該事項を記載した株主総会参考書類を株主に対して提供したものとみなす。ただし、この項の措置をとる旨の定款の定めがある場合に限る。

Article 94 (1) In cases where measures are taken to make information in relation to particulars stated in reference documents for a shareholder meeting (excluding the particulars listed below) available for provision to shareholders continuously by electronic or magnetic means from the time of dispatch of the notice of convocation in relation to the relevant shareholder meeting until the date on which three months have elapsed from the date of the shareholder meeting (of the methods listed in Article 222, paragraph (1), item (i), (b), limited to those performed by a method using an automatic public transmission server (meaning an apparatus that has the function that automatically publicly transmits information recorded on the part for automatic public transmission use, among the recording media thereof, or input to the apparatus, by being connected to a telecommunications line for public use; the same applies hereinafter) connected to the internet; the same applies in paragraph (3)), the particulars are deemed to have been provided to shareholders in the reference documents for the shareholder meeting in which the particulars are stated; provided, however, this is limited to cases where the articles of incorporation contain provisions for taking the measures of this paragraph:

一　議案

(i) proposals;

二　第七十四条の二第一項の規定により株主総会参考書類に記載すべき事項

(ii) particulars stated in reference documents for a shareholder meeting pursuant to the provisions of Article 74-2, paragraph (1);

三　第百三十三条第三項第一号に掲げる事項を株主総会参考書類に記載することとしている場合における当該事項

(iii) the particulars if the particulars listed in Article 133, paragraph (3), item (i) of the Act are stated in reference documents for a shareholder meeting;

四　次項の規定により株主総会参考書類に記載すべき事項

(iv) particulars stated in reference documents for a shareholder meeting pursuant to the provisions of the following paragraph;

五　株主総会参考書類に記載すべき事項（前各号に掲げるものを除く。）につきこの項の措置をとることについて監査役、監査等委員会又は監査委員会が異議を述べている場合における当該事項

(v) particulars if the company auditor, audit and supervisory committee, or audit committee states an objection with regard to taking the measures of this paragraph with respect to particulars stated in reference documents for a shareholder meeting (excluding the particulars listed in the preceding items).

２　前項の場合には、株主に対して提供する株主総会参考書類に、同項の措置をとるために使用する自動公衆送信装置のうち当該措置をとるための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該電子計算機に備えられたファイルに当該情報を記録することができるものを記載しなければならない。

(2) In the case of the preceding paragraph, the reference documents for a shareholder meeting provided to shareholders must state the codes, including characters and marks or combinations thereof, for identifying on the internet the relevant part of the automatic public transmission server utilized in the measures of the same paragraph that was used for the purposes of undertaking the measures that allow the receiver of information to inspect the contents of the information and record the information in files stored in a computer through direct input into the computer used by the person.

３　第一項の規定は、同項各号に掲げる事項に係る情報についても、電磁的方法により株主が提供を受けることができる状態に置く措置をとることを妨げるものではない。

(3) The provisions of paragraph (1) do not preclude taking measures to also make information in relation to the particulars listed in the items of the same paragraph available for provision to shareholders by electronic or magnetic means.

第三款　種類株主総会

Subsection 3 General Meetings of Multiple-Class Shareholders

第九十五条　次の各号に掲げる規定は、当該各号に定めるものについて準用する。

Article 95 The following provisions apply mutatis mutandis pursuant to the particulars prescribed in each item:

一　第六十三条（第一号を除く。）　法第三百二十五条において準用する法第二百九十八条第一項第五号に規定する法務省令で定める事項

(i) Article 63 (excluding item (i)): The particulars prescribed by Ministry of Justice Order as provided in Article 298, paragraph (1), item (v) of the Act, as applied mutatis mutandis pursuant to Article 325 of the Act;

二　第六十四条　法第三百二十五条において準用する法第二百九十八条第二項に規定する法務省令で定めるもの

(ii) Article 64: The particulars prescribed by Ministry of Justice Order as provided in Article 298, paragraph (2) of the Act, as applied mutatis mutandis pursuant to Article 325 of the Act;

三　第六十五条及び前款　種類株主総会の株主総会参考書類

(iii) Article 65 and the preceding Subsection: Reference documents for the general meeting of multiple-class shareholders;

四　第六十六条　種類株主総会の議決権行使書面

(iv) Article 66: Voting forms for a general meeting of multiple-class shareholders;

五　第六十七条　法第三百二十五条において準用する法第三百八条第一項に規定する法務省令で定める株主

(v) Article 67: The shareholders prescribed by Ministry of Justice Order as provided in Article 308, paragraph (1) of the Act, as applied mutatis mutandis pursuant to Article 325 of the Act;

六　第六十九条　法第三百二十五条において準用する法第三百十一条第一項に規定する法務省令で定める時

(vi) Article 69: The time prescribed by Ministry of Justice Order as provided in Article 311, paragraph (1) of the Act, as applied mutatis mutandis pursuant to Article 325 of the Act;

七　第七十条　法第三百二十五条において準用する法第三百十二条第一項に規定する法務省令で定める時

(vii) Article 70: The time prescribed by Ministry of Justice Order as provided in Article 312, paragraph (1) of the Act, as applied mutatis mutandis pursuant to Article 325 of the Act;

八　第七十一条　法第三百二十五条において準用する法第三百十四条に規定する法務省令で定める場合

(viii) Article 71: The cases prescribed by Ministry of Justice Order as provided in Article 314 of the Act, as applied mutatis mutandis pursuant to Article 325 of the Act;

九　第七十二条　法第三百二十五条において準用する法第三百十八条第一項の規定による議事録の作成

(ix) Article 72: The preparation of minutes pursuant to the provisions of Article 318, paragraph (1) of the Act, as applied mutatis mutandis pursuant to Article 325 of the Act.

第二節　会社役員の選任

Section 2 Election of Company Officers

（補欠の会社役員の選任）

(Election of Substitute Company Officers)

第九十六条　法第三百二十九条第三項の規定による補欠の会社役員（執行役を除き、監査等委員会設置会社にあっては、監査等委員である取締役若しくはそれ以外の取締役又は会計参与。以下この条において同じ。）の選任については、この条の定めるところによる。

Article 96 (1) The election of substitute company officers (excluding executive officers; and in the case of a company with an audit and supervisory committee, the election of directors who are audit and supervisory committee members or other directors, or accounting advisor; hereinafter the same applies in this Article) pursuant to the provisions of Article 329, paragraph (3) of the Act is governed by the provisions of this Article.

２　法第三百二十九条第三項に規定する決議により補欠の会社役員を選任する場合には、次に掲げる事項も併せて決定しなければならない。

(2) If a substitute company officer is elected pursuant to a resolution as provided in Article 329, paragraph (3) of the Act, the following particulars must be decided together with the election:

一　当該候補者が補欠の会社役員である旨

(i) the fact that the candidate is a substitute company officer;

二　当該候補者を補欠の社外取締役として選任するときは、その旨

(ii) if the candidate is elected as a substitute outside director, that fact;

三　当該候補者を補欠の社外監査役として選任するときは、その旨

(iii) if the candidate is elected as a substitute outside company auditor, that fact;

四　当該候補者を一人又は二人以上の特定の会社役員の補欠の会社役員として選任するときは、その旨及び当該特定の会社役員の氏名（会計参与である場合にあっては、氏名又は名称）

(iv) if the candidate is elected as a substitute company officer for one special company officer or for two or more special company officers, that fact and the name of the special company officer (in the case of an accounting advisor, the name);

五　同一の会社役員（二以上の会社役員の補欠として選任した場合にあっては、当該二以上の会社役員）につき二人以上の補欠の会社役員を選任するときは、当該補欠の会社役員相互間の優先順位

(v) if two or more substitute company officers are elected as substitutes for the same company officer (in the case of election as substitutes for two or more company officers, the two or more company officers), the priority order between the substitute company officers;

六　補欠の会社役員について、就任前にその選任の取消しを行う場合があるときは、その旨及び取消しを行うための手続

(vi) if a rescission of the election is performed prior to a substitute company officer's assumption of the position, that fact and the procedure for performing the rescission.

３　補欠の会社役員の選任に係る決議が効力を有する期間は、定款に別段の定めがある場合を除き、当該決議後最初に開催する定時株主総会の開始の時までとする。ただし、株主総会（当該補欠の会社役員を法第百八条第一項第九号に掲げる事項についての定めに従い種類株主総会の決議によって選任する場合にあっては、当該種類株主総会）の決議によってその期間を短縮することを妨げない。

(3) The period during which a resolution in relation to the election of a substitute company officer is effective is until the time of the start of the first annual shareholder meeting held after the resolution, unless otherwise as provided in the articles of incorporation; provided, however, shortening of that period by a resolution of a shareholder meeting (in the case of election of the substitute company officer by a resolution at a general meeting of multiple-class shareholders in accordance with the provisions concerning particulars listed in Article 108, paragraph (1), item (ix) of the Act, the general meeting of multiple-class shareholders) will not be precluded.

（累積投票による取締役の選任）

(Election of Directors by Cumulative Vote)

第九十七条　法第三百四十二条第五項の規定により法務省令で定めるべき事項は、この条の定めるところによる。

Article 97 (1) The particulars prescribed by Ministry of Justice Order pursuant to the provisions of Article 342, paragraph (5) of the Act are governed by the provisions of this Article.

２　法第三百四十二条第一項の規定による請求があった場合には、取締役（株主総会の議長が存する場合にあっては議長、取締役及び議長が存しない場合にあっては当該請求をした株主）は、同項の株主総会における取締役（監査等委員会設置会社にあっては、監査等委員である取締役又はそれ以外の取締役。以下この条において同じ。）の選任の決議に先立ち、法第三百四十二条第三項から第五項までに規定するところにより取締役を選任することを明らかにしなければならない。

(2) If a request has been made pursuant to the provisions of Article 342, paragraph (1) of the Act, a director (the chairperson of the shareholder meeting, if any; or the shareholder making the request, if no director or chairperson exists) must disclose prior to a resolution of election of directors (in the case of a company with an audit and supervisory committee, directors who are audit and supervisory committees or other directors; hereinafter the same applies in this Article) at a shareholder meeting of the same paragraph that directors will be elected as provided in Article 342, paragraph (3) through paragraph (5) of the Act.

３　法第三百四十二条第四項の場合において、投票の同数を得た者が二人以上存することにより同条第一項の株主総会において選任する取締役の数の取締役について投票の最多数を得た者から順次取締役に選任されたものとすることができないときは、当該株主総会において選任する取締役の数以下の数であって投票の最多数を得た者から順次取締役に選任されたものとすることができる数の範囲内で、投票の最多数を得た者から順次取締役に選任されたものとする。

(3) In the case set forth in Article 342, paragraph (4) of the Act, if, in electing directors at a shareholder meeting under paragraph (1) of that Article, it is not possible to reach the number to be determined at the shareholders meeting through the election of the directors in the order of number of votes obtained by the respective candidates due to the fact that two or more candidates have obtained the same number of votes, the number of directors can be less than the determined number, within the scope of the number to be determined through the election of the directors in the order of number of votes obtained by the respective candidates.

４　前項に規定する場合において、法第三百四十二条第一項の株主総会において選任する取締役の数から前項の規定により取締役に選任されたものとされた者の数を減じて得た数の取締役は、同条第三項及び第四項に規定するところによらないで、株主総会の決議により選任する。

(4) In the case as provided in the preceding paragraph, directors in the number obtained by subtracting the number of those regarded as having been elected as directors pursuant to the provisions of the preceding paragraph from the number of directors to be elected at a shareholder meeting under Article 342, paragraph (1) of the Act are elected by a resolution of the shareholder meeting, without complying with the provisions of paragraph (3) and paragraph (4) of that Article.

第三節　取締役

Section 3 Directors

第九十八条　法第三百四十八条第三項第四号に規定する法務省令で定める体制は、当該株式会社における次に掲げる体制とする。

Article 98 (1) The systems prescribed by Ministry of Justice Order as provided in Article 348, paragraph (3), item (iv) of the Act are the following systems of the stock company:

一　当該株式会社の取締役の職務の執行に係る情報の保存及び管理に関する体制

(i) systems regarding retention and management of information in relation to the execution of the duties of a director of the stock company;

二　当該株式会社の損失の危険の管理に関する規程その他の体制

(ii) rules and other systems related to management of the risk of loss of the stock company;

三　当該株式会社の取締役の職務の執行が効率的に行われることを確保するための体制

(iii) systems to ensure that the execution of the duties of a director of the stock company is performed efficiently;

四　当該株式会社の使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iv) systems to ensure that the execution of the duties of an employee of the stock company complies with laws and regulations and the articles of incorporation;

五　次に掲げる体制その他の当該株式会社並びにその親会社及び子会社から成る企業集団における業務の適正を確保するための体制

(v) the following systems and other systems to ensure proper business activities in a business group comprised of the stock company and any parent company or subsidiary companies thereof:

イ　当該株式会社の子会社の取締役、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者（ハ及びニにおいて「取締役等」という。）の職務の執行に係る事項の当該株式会社への報告に関する体制

(a) systems related to reporting of particulars regarding the execution of the duties of a director, executive officer, member who executes the business, person who is to perform the duties of Article 598, paragraph (1) of the Act, and other corporations equivalent thereto (referred to as a "director, etc." in (c) and (d)) of a subsidiary company of the stock company;

ロ　当該株式会社の子会社の損失の危険の管理に関する規程その他の体制

(b) rules and other systems related to management of the risk of loss of a subsidiary company of the stock company;

ハ　当該株式会社の子会社の取締役等の職務の執行が効率的に行われることを確保するための体制

(c) systems to ensure that the execution of the duties of a director, etc. of a subsidiary company of the stock company is performed efficiently;

ニ　当該株式会社の子会社の取締役等及び使用人の職務の執行が法令及び定款に適合することを確保するための体制

(d) systems to ensure that the execution of the duties of a director, etc. or an employee of a subsidiary company of the stock company complies with laws and regulations and the articles of incorporation.

２　取締役が二人以上ある株式会社である場合には、前項に規定する体制には、業務の決定が適正に行われることを確保するための体制を含むものとする。

(2) In the case of a stock company having two or more directors, the systems as provided in the preceding paragraph are to include systems for ensuring that business decisions are carried out properly.

３　監査役設置会社以外の株式会社である場合には、第一項に規定する体制には、取締役が株主に報告すべき事項の報告をするための体制を含むものとする。

(3) In the case of a stock company other than a company with company auditor, the systems as provided in paragraph (1) are to include systems for ensuring that directors report to shareholders on particulars reported.

４　監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある株式会社を含む。）である場合には、第一項に規定する体制には、次に掲げる体制を含むものとする。

(4) In the case of a company with company auditor (including stock companies the articles of incorporation of which contain provisions to the effect of limiting the scope of audits by company auditors to particulars related to accounting), the systems as provided in paragraph (1) are to include the following systems:

一　当該監査役設置会社の監査役がその職務を補助すべき使用人を置くことを求めた場合における当該使用人に関する事項

(i) if a company auditor of the company with company auditors has requested that an employee be appointed to assist with the duties of the auditor, particulars related to the employee;

二　前号の使用人の当該監査役設置会社の取締役からの独立性に関する事項

(ii) particulars regarding independence of the employee of the preceding item from the directors of the company with company auditor;

三　当該監査役設置会社の監査役の第一号の使用人に対する指示の実効性の確保に関する事項

(iii) particulars related to ensuring the effectiveness of instructions given by a company auditor of the company with company auditor to the employee set forth in item (i);

四　次に掲げる体制その他の当該監査役設置会社の監査役への報告に関する体制

(iv) the following systems and other systems related to reporting to the company auditor of the company with company auditor:

イ　当該監査役設置会社の取締役及び会計参与並びに使用人が当該監査役設置会社の監査役に報告をするための体制

(a) systems for the directors, accounting advisor, and employees of the company with company auditor to report to the company auditor of the company with company auditor;

ロ　当該監査役設置会社の子会社の取締役、会計参与、監査役、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人又はこれらの者から報告を受けた者が当該監査役設置会社の監査役に報告をするための体制

(b) systems for the directors, accounting advisor, company auditors, executive officers, members who execute the business, those who are to perform the duties of Article 598, paragraph (1) of the Act, and other corporations equivalent thereto, and employees of a subsidiary company of the company with company auditor or persons who receive reports from them to report to the company auditor of the company with company auditor;

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) systems for ensuring that persons who make a report under the preceding item are not treated disadvantageously due to making the report;

六　当該監査役設置会社の監査役の職務の執行について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) particulars related to policies concerning the procedure for advance payment or reimbursement of expenses that arise with regard to execution of the duties of the company auditor of the company with company auditor or any other processing of expenses or obligations that arise with regard to execution of the duties;

七　その他当該監査役設置会社の監査役の監査が実効的に行われることを確保するための体制

(vii) other systems to ensure that audits by the company auditor of the company with company auditors are performed effectively.

第四節　取締役会

Section 4 Boards of Directors

（社債を引き受ける者の募集に際して取締役会が定めるべき事項）

(Particulars Prescribed by the Board of Directors upon Solicitation of Persons to Subscribe for Bonds)

第九十九条　法第三百六十二条第四項第五号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 99 (1) The particulars prescribed by Ministry of Justice Order as provided in Article 362, paragraph (4), item (v) of the Act are as follows:

一　二以上の募集（法第六百七十六条の募集をいう。以下この条において同じ。）に係る法第六百七十六条各号に掲げる事項の決定を委任するときは、その旨

(i) if the determination of the listed in the items of Article 676 of the Act in relation to two or more solicitations (meaning the solicitation of Article 676; hereinafter the same applies in this Article) is delegated, that fact;

二　募集社債の総額の上限（前号に規定する場合にあっては、各募集に係る募集社債の総額の上限の合計額）

(ii) the maximum total amount of bonds for subscription (in the case as provided in the preceding item, the aggregate total of the maximum total amounts of bonds for subscription in relation to each solicitation);

三　募集社債の利率の上限その他の利率に関する事項の要綱

(iii) the maximum interest rate on bonds for subscription and an outline of other particulars regarding interest rate;

四　募集社債の払込金額（法第六百七十六条第九号に規定する払込金額をいう。以下この号において同じ。）の総額の最低金額その他の払込金額に関する事項の要綱

(iv) the minimum amount of the total amount to be paid in for bonds for subscription (meaning the amount to be paid in as provided in Article 676, item (ix); hereinafter the same applies in this item) and an outline of other particulars regarding the amount to be paid in.

２　前項の規定にかかわらず、信託社債（当該信託社債について信託財産に属する財産のみをもってその履行の責任を負うものに限る。）の募集に係る法第六百七十六条各号に掲げる事項の決定を委任する場合には、法第三百六十二条第四項第五号に規定する法務省令で定める事項は、当該決定を委任する旨とする。

(2) Notwithstanding the provisions of the preceding paragraph, if the determination of the particulars listed in the items of Article 676 of the Act in relation to the solicitation of trust bonds (limited to those bearing liability for performance of debt obligations related to the trust bonds only with respect to property that is part of the trust property) is delegated, the matter prescribed by Ministry of Justice Order as provided in Article 362, paragraph (4), item (v) is the fact that the determination is delegated.

（業務の適正を確保するための体制）

(Systems for Ensuring Proper Business Activities)

第百条　法第三百六十二条第四項第六号に規定する法務省令で定める体制は、当該株式会社における次に掲げる体制とする。

Article 100 (1) The systems prescribed by Ministry of Justice Order as provided in Article 362, paragraph (4), item (vi) of the Act are the following systems of the stock company:

一　当該株式会社の取締役の職務の執行に係る情報の保存及び管理に関する体制

(i) systems regarding retention and management of information in relation to the execution of the duties of a director of the stock company;

二　当該株式会社の損失の危険の管理に関する規程その他の体制

(ii) rules and other systems related to management of the risk of loss of the stock company;

三　当該株式会社の取締役の職務の執行が効率的に行われることを確保するための体制

(iii) systems to ensure that the execution of the duties of a director of the stock company is performed efficiently;

四　当該株式会社の使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iv) systems to ensure that the execution of the duties of an employee of the stock company complies with laws and regulations and the articles of incorporation;

五　次に掲げる体制その他の当該株式会社並びにその親会社及び子会社から成る企業集団における業務の適正を確保するための体制

(v) the following systems and other systems to ensure proper business activities in a business group comprised of the stock company and any parent company or subsidiary companies thereof:

イ　当該株式会社の子会社の取締役、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者（ハ及びニにおいて「取締役等」という。）の職務の執行に係る事項の当該株式会社への報告に関する体制

(a) systems related to reporting of particulars regarding the execution of the duties of a director, executive officer, member who executes the business, person who is to perform the duties of Article 598, paragraph (1) of the Act, and other corporations equivalent thereto (referred to as a "director, etc." in (c) and (d)) of a subsidiary company of the stock company;

ロ　当該株式会社の子会社の損失の危険の管理に関する規程その他の体制

(b) rules and other systems related to management of the risk of loss of a subsidiary company of the stock company;

ハ　当該株式会社の子会社の取締役等の職務の執行が効率的に行われることを確保するための体制

(c) systems to ensure that the execution of the duties of a director, etc. of a subsidiary company of the stock company is performed efficiently;

ニ　当該株式会社の子会社の取締役等及び使用人の職務の執行が法令及び定款に適合することを確保するための体制

(d) systems to ensure that the execution of the duties of a director, etc. or an employee of a subsidiary company of the stock company complies with laws and regulations and the articles of incorporation.

２　監査役設置会社以外の株式会社である場合には、前項に規定する体制には、取締役が株主に報告すべき事項の報告をするための体制を含むものとする。

(2) In the case of a stock company other than a company with company auditor, the systems as provided in the preceding paragraph are to include systems for directors to report to shareholders on particulars reported.

３　監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある株式会社を含む。）である場合には、第一項に規定する体制には、次に掲げる体制を含むものとする。

(3) In the case of a company with company auditor (including stock companies the articles of incorporation of which contain provisions to the effect of limiting the scope of audits by company auditor to particulars related to accounting), the systems as provided in paragraph (1) are to include the following systems:

一　当該監査役設置会社の監査役がその職務を補助すべき使用人を置くことを求めた場合における当該使用人に関する事項

(i) if a company auditor of the company with company auditor has requested that an employee be appointed to assist with the duties of the auditor, particulars related to the employee;

二　前号の使用人の当該監査役設置会社の取締役からの独立性に関する事項

(ii) particulars regarding independence of the employee of the preceding item from the directors of the company with company auditor;

三　当該監査役設置会社の監査役の第一号の使用人に対する指示の実効性の確保に関する事項

(iii) particulars related to ensuring the effectiveness of instructions given by a company auditor of the company with company auditor to the employee set forth in item (i);

四　次に掲げる体制その他の当該監査役設置会社の監査役への報告に関する体制

(iv) the following systems and other systems related to reporting to the company auditor of the company with company auditor:

イ　当該監査役設置会社の取締役及び会計参与並びに使用人が当該監査役設置会社の監査役に報告をするための体制

(a) systems for the directors, accounting advisor, and employees of the company with company auditor to report to the company auditor of the company with company auditor;

ロ　当該監査役設置会社の子会社の取締役、会計参与、監査役、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人又はこれらの者から報告を受けた者が当該監査役設置会社の監査役に報告をするための体制

(b) systems for the directors, accounting advisor, company auditors, executive officers, members who execute the business, those who are to perform the duties of Article 598, paragraph (1) of the Act, and other corporations equivalent thereto, and employees of a subsidiary company of the company with company auditor or persons who receive reports from them to report to the company auditor of the company with company auditor;

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) systems for ensuring that persons who make a report under the preceding item are not treated disadvantageously due to making the report;

六　当該監査役設置会社の監査役の職務の執行について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) particulars related to policies concerning the procedure for advance payment or reimbursement of expenses that arise with regard to execution of the duties of the company auditor of the company with company auditor or any other processing of expenses or obligations that arise with regard to execution of the duties;

七　その他当該監査役設置会社の監査役の監査が実効的に行われることを確保するための体制

(vii) other systems to ensure that audits by the company auditor of the company with company auditor are performed effectively.

（取締役会の議事録）

(Minutes of Board of Directors Meeting)

第百一条　法第三百六十九条第三項の規定による取締役会の議事録の作成については、この条の定めるところによる。

Article 101 (1) The preparation of minutes of board of directors meetings pursuant to the provisions of Article 369, paragraph (3) of the Act is governed by the provisions of this Article.

２　取締役会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Minutes of the board of directors meetings must be prepared in writing or as electronic or magnetic records.

３　取締役会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of the board of directors meetings must have the following as content:

一　取締役会が開催された日時及び場所（当該場所に存しない取締役（監査等委員会設置会社にあっては、監査等委員である取締役又はそれ以外の取締役）、執行役、会計参与、監査役、会計監査人又は株主が取締役会に出席をした場合における当該出席の方法を含む。）

(i) the date, time, and location if the board of directors meeting was held (including the method of the attendance if directors (in the case of a company with an audit and supervisory committee, director who is audit and supervisory committee members or other director), executive officer, accounting advisor, company auditor, financial auditor, or shareholders not at the place were in attendance at the board of directors meeting);

二　取締役会が法第三百七十三条第二項の取締役会であるときは、その旨

(ii) if the board of directors meeting is the board of directors meeting of Article 373, paragraph (2) of the Act, that fact;

三　取締役会が次に掲げるいずれかのものに該当するときは、その旨

(iii) if the board of directors meeting falls under any of the following, that fact:

イ　法第三百六十六条第二項の規定による取締役の請求を受けて招集されたもの

(a) the meeting was convened at the request of a director pursuant to the provisions of Article 366, paragraph (2) of the Act;

ロ　法第三百六十六条第三項の規定により取締役が招集したもの

(b) the meeting was convened by a director pursuant to the provisions of Article 366, paragraph (3) of the Act;

ハ　法第三百六十七条第一項の規定による株主の請求を受けて招集されたもの

(c) the meeting was convened at the request of a shareholder pursuant to the provisions of Article 367, paragraph (1) of the Act;

ニ　法第三百六十七条第三項において準用する法第三百六十六条第三項の規定により株主が招集したもの

(d) the meeting was convened by a shareholder pursuant to the provisions of Article 366, paragraph (3) of the Act, as applied mutatis mutandis pursuant to Article 367, paragraph (3) of the Act;

ホ　法第三百八十三条第二項の規定による監査役の請求を受けて招集されたもの

(e) the meeting was convened at the request of a company auditor pursuant to the provisions of Article 383, paragraph (2) of the Act;

ヘ　法第三百八十三条第三項の規定により監査役が招集したもの

(f) the meeting was convened by a company auditor pursuant to the provisions of Article 383, paragraph (3) of the Act;

ト　法第三百九十九条の十四の規定により監査等委員会が選定した監査等委員が招集したもの

(g) the meeting was convened by an audit and supervisory committee member appointed by the audit and supervisory committee pursuant to the provisions of Article 399-14 of the Act;

チ　法第四百十七条第一項の規定により指名委員会等の委員の中から選定された者が招集したもの

(h) the meeting was convened by a person appointed from a nominating committee, etc. pursuant to the provisions of Article 417, paragraph (1) of the Act;

リ　法第四百十七条第二項前段の規定による執行役の請求を受けて招集されたもの

(i) the meeting was convened at the request of an executive officer pursuant to the provisions of the first sentence of Article 417, paragraph (2) of the Act;

ヌ　法第四百十七条第二項後段の規定により執行役が招集したもの

(j) the meeting was convened by an executive officer pursuant to the provisions of the second sentence of Article 417, paragraph (2) of the Act;

四　取締役会の議事の経過の要領及びその結果

(iv) a summary of the progress of the agenda of the board of directors meeting and the results thereof;

五　決議を要する事項について特別の利害関係を有する取締役があるときは、当該取締役の氏名

(v) if a director is a specially-interested party regarding a matter requiring a resolution, the name of the director;

六　次に掲げる規定により取締役会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(vi) if opinions or oral statements are offered at the board of directors meeting pursuant to the following provisions, a summary of those opinions or oral statements:

イ　法第三百六十五条第二項（法第四百十九条第二項において準用する場合を含む。）

(a) Article 365, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 419, paragraph (2) of the Act);

ロ　法第三百六十七条第四項

(b) Article 367, paragraph (4) of the Act;

ハ　法第三百七十六条第一項

(c) Article 376, paragraph (1) of the Act;

ニ　法第三百八十二条

(d) Article 382 of the Act;

ホ　法第三百八十三条第一項

(e) Article 383, paragraph (1) of the Act;

ヘ　法第三百九十九条の四

(f) Article 399-4 of the Act;

ト　法第四百六条

(g) Article 406 of the Act;

七　取締役会に出席した執行役、会計参与、会計監査人又は株主の氏名又は名称

(vii) the names of executive officers, accounting advisor, financial auditor, and shareholders in attendance at the board of directors meeting;

八　取締役会の議長が存するときは、議長の氏名

(viii) the name of the chairperson of the board of directors meeting, if any.

４　次の各号に掲げる場合には、取締役会の議事録は、当該各号に定める事項を内容とするものとする。

(4) In the cases listed in the following items, the minutes of the board of directors meeting are to have the particulars prescribed in each item as content:

一　法第三百七十条の規定により取締役会の決議があったものとみなされた場合　次に掲げる事項

(i) if a resolution is deemed to have been adopted at the board of directors meeting pursuant to the provisions of Article 370 of the Act: The following:

イ　取締役会の決議があったものとみなされた事項の内容

(a) the content of the particulars about which a resolution is deemed to have been adopted at the board of directors meeting;

ロ　イの事項の提案をした取締役の氏名

(b) the name of the director proposing the matter of (a);

ハ　取締役会の決議があったものとみなされた日

(c) the date on which the resolution is deemed to have been adopted at the board of directors meeting;

ニ　議事録の作成に係る職務を行った取締役の氏名

(d) the name of the director performing duties in relation to preparation of the minutes;

二　法第三百七十二条第一項（同条第三項の規定により読み替えて適用する場合を含む。）の規定により取締役会への報告を要しないものとされた場合　次に掲げる事項

(ii) in the case when a report to the board of directors is deemed unnecessary pursuant to the provisions of Article 372, paragraph (1) of the Act (including as applied following the deemed replacement of terms pursuant to the provisions of paragraph (3) of that Article): The following:

イ　取締役会への報告を要しないものとされた事項の内容

(a) the content of the particulars about which a report to the board of directors is deemed unnecessary;

ロ　取締役会への報告を要しないものとされた日

(b) the date on which the report to the board of directors was deemed unnecessary;

ハ　議事録の作成に係る職務を行った取締役の氏名

(c) the name of the director performing duties in relation to preparation of the minutes.

第五節　会計参与

Section 5 Accounting Advisors

（会計参与報告の内容）

(Content of Accounting Advisor Reports)

第百二条　法第三百七十四条第一項の規定により作成すべき会計参与報告は、次に掲げる事項を内容とするものでなければならない。

Article 102 Accounting advisor reports prepared pursuant to the provisions of Article 374, paragraph (1) of the Act must include the following:

一　会計参与が職務を行うにつき会計参与設置会社と合意した事項のうち主なもの

(i) main particulars agreed upon by a company with accounting advisor regarding the performance of duties by accounting advisor;

二　計算関係書類のうち、取締役又は執行役と会計参与が共同して作成したものの種類

(ii) types of accounting documents prepared jointly by directors or executive officers, and accounting advisor;

三　会計方針（会社計算規則第二条第三項第五十八号に規定する会計方針をいう。）に関する次に掲げる事項（重要性の乏しいものを除く。）

(iii) the following particulars related to accounting policies (meaning the accounting policies as provided in Article 2, paragraph (3), (lviii) of the Regulations on Corporate Accounting) (excluding those with little importance):

イ　資産の評価基準及び評価方法

(a) the valuation criteria and means of valuation of assets;

ロ　固定資産の減価償却の方法

(b) the means of depreciation of fixed assets;

ハ　引当金の計上基準

(c) the recording criteria for allowances and provisions;

ニ　収益及び費用の計上基準

(d) the recording criteria for profits and expenses;

ホ　その他計算関係書類の作成のための基本となる重要な事項

(e) other important basic particulars for preparation of accounting documents;

四　計算関係書類の作成に用いた資料の種類その他計算関係書類の作成の過程及び方法

(iv) types of materials used in preparation of accounting documents and other processes and means of preparation of accounting documents;

五　前号に規定する資料が次に掲げる事由に該当するときは、その旨及びその理由

(v) if the materials as provided in the preceding item fall under the following grounds, that fact and the reason thereof:

イ　当該資料が著しく遅滞して作成されたとき。

(a) if the materials were prepared extremely late;

ロ　当該資料の重要な事項について虚偽の記載がされていたとき。

(b) if false statements were made regarding important particulars in the materials;

六　計算関係書類の作成に必要な資料が作成されていなかったとき又は適切に保存されていなかったときは、その旨及びその理由

(vi) if materials required for preparation of accounting documents have not been prepared or have not been appropriately retained, that fact and the reason thereof;

七　会計参与が計算関係書類の作成のために行った報告の徴収及び調査の結果

(vii) collection of any report made by the accounting advisor for the preparation of accounting documents and the results of any investigation;

八　会計参与が計算関係書類の作成に際して取締役又は執行役と協議した主な事項

(viii) main particulars about which the accounting advisor consulted with directors or executive officers in the preparation of accounting documents.

（計算書類等の備置き）

(Retention of Financial Statements)

第百三条　法第三百七十八条第一項の規定により会計参与が同項各号に掲げるものを備え置く場所（以下この条において「会計参与報告等備置場所」という。）を定める場合には、この条の定めるところによる。

Article 103 (1) If an accounting advisor prescribes pursuant to the provisions of Article 378, paragraph (1) of the Act a place for keeping the materials listed in the items of the same paragraph (hereinafter referred to as "location for retention of the accounting advisor report, etc." in this Article), the provisions are governed by the provisions of this Article.

２　会計参与は、当該会計参与である公認会計士若しくは監査法人又は税理士若しくは税理士法人の事務所（会計参与が税理士法（昭和二十六年法律第二百三十七号）第二条第三項の規定により税理士又は税理士法人の補助者として当該税理士の税理士事務所に勤務し、又は当該税理士法人に所属し、同項に規定する業務に従事する者であるときは、その勤務する税理士事務所又は当該税理士法人の事務所）の場所の中から会計参与報告等備置場所を定めなければならない。

(2) The accounting advisor must prescribe a location for retention of the accounting advisor report, etc. from among the offices of the certified public accountant or the audit corporation, or the tax accountant or the tax accountant corporation that is the accounting advisor (if the accounting advisor is a person who works at a tax accountant office of a tax accountant or belongs to a tax accountant corporation and engages in the business as provided in Article 2, paragraph (3) of the Certified Public Tax Accountant Act (Act No. 237 of 1951) as an assistant to the tax accountant or the tax accounting corporation pursuant to the provisions of the same paragraph, the tax accountant office or an office of the tax accounting corporation where the person works).

３　会計参与は、会計参与報告等備置場所として会計参与設置会社の本店又は支店と異なる場所を定めなければならない。

(3) The accounting advisor must prescribe a place differing from the head office or branch office of a company with accounting advisor as the location for retention of the accounting advisor report, etc.

４　会計参与は、会計参与報告等備置場所を定めた場合には、遅滞なく、会計参与設置会社に対して、会計参与報告等備置場所を通知しなければならない。

(4) If the accounting advisor prescribes the location for retention of the accounting advisor report, etc., the location for retention of the accounting advisor report, etc. is disclosed without delay to the company with accounting advisor.

（計算書類の閲覧）

(Inspection of Financial Statements)

第百四条　法第三百七十八条第二項に規定する法務省令で定める場合とは、会計参与である公認会計士若しくは監査法人又は税理士若しくは税理士法人の業務時間外である場合とする。

Article 104 The case prescribed by Ministry of Justice Order as provided in Article 378, paragraph (2) of the Act is that outside the business hours of the certified public accountant or the audit corporation, or the tax accountant or the tax accounting corporation that is the accounting advisor.

第六節　監査役

Section 6 Company Auditors

（監査報告の作成）

(Preparation of Audit Reports)

第百五条　法第三百八十一条第一項の規定により法務省令で定める事項については、この条の定めるところによる。

Article 105 (1) The particulars prescribed by Ministry of Justice Order pursuant to the provisions of Article 381, paragraph (1) of the Act are governed by the provisions of this Article.

２　監査役は、その職務を適切に遂行するため、次に掲げる者との意思疎通を図り、情報の収集及び監査の環境の整備に努めなければならない。この場合において、取締役又は取締役会は、監査役の職務の執行のための必要な体制の整備に留意しなければならない。

(2) The company auditor must, in order to properly execute the duties of the auditor, endeavor to communicate with as follows persons and to improve the collection of information and the audit environment. In this case, a director or the board of directors must take care in the development of a system necessary for the execution of the duties of the company auditor:

一　当該株式会社の取締役、会計参与及び使用人

(i) directors, accounting advisor, and employees of the stock company;

二　当該株式会社の子会社の取締役、会計参与、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人

(ii) directors, accounting advisor, executive officers, members who execute the business, those who are to perform the duties of Article 598, paragraph (1) of the Act and other corporations equivalent thereto, and employees of subsidiary companies of the stock company;

三　その他監査役が適切に職務を遂行するに当たり意思疎通を図るべき者

(iii) others with whom to communicate in the appropriate execution of duties by company auditors.

３　前項の規定は、監査役が公正不偏の態度及び独立の立場を保持することができなくなるおそれのある関係の創設及び維持を認めるものと解してはならない。

(3) The provisions of the preceding paragraph must not be construed as recognizing the creation and maintenance of relationships that carry risk that the company auditor will become unable to maintain an attitude of fairness and impartiality and an independent standpoint.

４　監査役は、その職務の遂行に当たり、必要に応じ、当該株式会社の他の監査役、当該株式会社の親会社及び子会社の監査役その他これらに相当する者との意思疎通及び情報の交換を図るよう努めなければならない。

(4) The company auditor must endeavor to communicate and exchange information with other company auditors of the stock company, and with company auditors and other corporations equivalent thereto of the parent company and subsidiary companies of the stock company as needed in the execution of the duties of company auditor.

（監査役の調査の対象）

(Targets of Investigation by Company Auditors)

第百六条　法第三百八十四条に規定する法務省令で定めるものは、電磁的記録その他の資料とする。

Article 106 The material prescribed by Ministry of Justice Order as provided in Article 384 of the Act is electronic or magnetic records and other material.

（監査報告の作成）

(Preparation of Audit Reports)

第百七条　法第三百八十九条第二項の規定により法務省令で定める事項については、この条の定めるところによる。

Article 107 (1) The particulars prescribed by Ministry of Justice Order pursuant to the provisions of Article 389, paragraph (2) of the Act are governed by the provisions of this Article.

２　監査役は、その職務を適切に遂行するため、次に掲げる者との意思疎通を図り、情報の収集及び監査の環境の整備に努めなければならない。この場合において、取締役又は取締役会は、監査役の職務の執行のための必要な体制の整備に留意しなければならない。

(2) The company auditor must, in order to properly execute the duties of the auditor, endeavor to communicate with the following persons and to improve the collection of information and the audit environment. In this case, a director or the board of directors must take care in the development of a system necessary for the execution of the duties of the company auditor:

一　当該株式会社の取締役、会計参与及び使用人

(i) director, accounting advisor, and employees of the stock company;

二　当該株式会社の子会社の取締役、会計参与、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人

(ii) director, accounting advisor, executive officer, members who execute the business, those who is to perform the duties of Article 598, paragraph (1) of the Act and other corporations equivalent thereto, and employees of subsidiary companies of the stock company;

三　その他監査役が適切に職務を遂行するに当たり意思疎通を図るべき者

(iii) others with whom to communicate in the appropriate execution of duties by company accountants.

３　前項の規定は、監査役が公正不偏の態度及び独立の立場を保持することができなくなるおそれのある関係の創設及び維持を認めるものと解してはならない。

(3) The provisions of the preceding paragraph must not be construed as recognizing the creation and maintenance of relationships that carry the risk that the company auditor will become unable to maintain an attitude of fairness and impartiality and an independent standpoint.

４　監査役は、その職務の遂行に当たり、必要に応じ、当該株式会社の他の監査役、当該株式会社の親会社及び子会社の監査役その他これらに相当する者との意思疎通及び情報の交換を図るよう努めなければならない。

(4) The company auditor must endeavor to communicate and exchange information with other company auditors of the stock company, and with company auditors and other corporations equivalent thereto of the parent company and subsidiary companies of the stock company as needed in the execution of the duties of company auditor.

（監査の範囲が限定されている監査役の調査の対象）

(Targets of Investigation by Company Auditors Limited by the Scope of Audits)

第百八条　法第三百八十九条第三項に規定する法務省令で定めるものは、次に掲げるものとする。

Article 108 Those prescribed by Ministry of Justice Order as provided in Article 389, paragraph (3) of the Act are as follows:

一　計算関係書類

(i) accounting documents;

二　次に掲げる議案が株主総会に提出される場合における当該議案

(ii) the following proposals if the proposals are submitted to the shareholder meeting:

イ　当該株式会社の株式の取得に関する議案（当該取得に際して交付する金銭等の合計額に係る部分に限る。）

(a) proposals regarding acquisition of shares of the stock company (limited to the portion in relation to the total amount of monies, etc. delivered at the acquisition);

ロ　剰余金の配当に関する議案（剰余金の配当に際して交付する金銭等の合計額に係る部分に限る。）

(b) proposals regarding dividends from surplus (limited to the portion in relation to the total amount of monies, etc. delivered at the division of surplus);

ハ　法第四百四十七条第一項の資本金の額の減少に関する議案

(c) proposals related to reduction of the amount of stated capital of Article 447, paragraph (1) of the Act;

ニ　法第四百四十八条第一項の準備金の額の減少に関する議案

(d) proposals related to reduction of the amount of reserves of Article 448, paragraph (1) of the Act;

ホ　法第四百五十条第一項の資本金の額の増加に関する議案

(e) proposals related to increase in the amount of stated capital of Article 450, paragraph (1) of the Act;

ヘ　法第四百五十一条第一項の準備金の額の増加に関する議案

(f) proposals related to increase in the amount of reserves of Article 451, paragraph (1) of the Act;

ト　法第四百五十二条に規定する剰余金の処分に関する議案

(g) proposals related to appropriation of surplus of Article 452 of the Act;

三　次に掲げる事項を含む議案が株主総会に提出される場合における当該事項

(iii) the following particulars if proposals including those particulars are submitted to the shareholder meeting:

イ　法第百九十九条第一項第五号の増加する資本金及び資本準備金に関する事項

(a) particulars regarding the increased stated capital and capital reserve of Article 199, paragraph (1), item (v) of the Act;

ロ　法第二百三十六条第一項第五号の増加する資本金及び資本準備金に関する事項

(b) particulars regarding the increased stated capital and capital reserve of Article 236, paragraph (1), item (v) of the Act;

ハ　法第七百四十九条第一項第二号イの資本金及び準備金の額に関する事項

(c) particulars regarding the amount of stated capital and reserves of Article 749, paragraph (1), item (ii), (a) of the Act;

ニ　法第七百五十三条第一項第六号の資本金及び準備金の額に関する事項

(d) particulars regarding the amount of stated capital and reserves of Article 753, paragraph (1), item (vi) of the Act;

ホ　法第七百五十八条第四号イの資本金及び準備金の額に関する事項

(e) particulars regarding the amount of stated capital and reserves of Article 758, item (iv), (a) of the Act;

ヘ　法第七百六十三条第一項第六号の資本金及び準備金の額に関する事項

(f) particulars regarding the amount of stated capital and reserves of Article 763, paragraph (1), item (vi) of the Act;

ト　法第七百六十八条第一項第二号イの資本金及び準備金の額に関する事項

(g) particulars regarding the amount of stated capital and reserves of Article 768, paragraph (1), item (ii), (a) of the Act;

チ　法第七百七十三条第一項第五号の資本金及び準備金の額に関する事項

(h) particulars regarding the amount of stated capital and reserves of Article 773, paragraph (1), item (v) of the Act;

四　前三号に掲げるもののほか、これらに準ずるもの

(iv) beyond what is set forth in the preceding three items, particulars equivalent thereto.

第七節　監査役会

Section 7 Boards of Company Auditors

第百九条　法第三百九十三条第二項の規定による監査役会の議事録の作成については、この条の定めるところによる。

Article 109 (1) The preparation of minutes of board of company auditors meetings pursuant to the provisions of Article 393, paragraph (2) of the Act is governed by the provisions of this Article.

２　監査役会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Minutes of the board of company auditors meetings must be prepared in writing or as electronic or magnetic records.

３　監査役会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of the board of company auditors meetings must contain the following content:

一　監査役会が開催された日時及び場所（当該場所に存しない監査役、取締役、会計参与又は会計監査人が監査役会に出席をした場合における当該出席の方法を含む。）

(i) the date, time, and place where the board of company auditors meeting was held (including the means of attendance if company auditors, directors, accounting advisor, or financial auditor not at the place were in attendance at the board of company auditors meeting);

二　監査役会の議事の経過の要領及びその結果

(ii) summary of the progress of the agenda of the board of company auditors meeting and the results thereof;

三　次に掲げる規定により監査役会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(iii) if opinions or oral statements are offered at the board of company auditors meeting pursuant to the following provisions, a summary of those opinions or oral statements:

イ　法第三百五十七条第二項の規定により読み替えて適用する同条第一項（法第四百八十二条第四項において準用する場合を含む。）

(a) Article 357, paragraph (1) of the Act, as applied following the deemed replacement of terms pursuant to the provisions of paragraph (2) of that Article (including as applied mutatis mutandis pursuant to Article 482, paragraph (4) of the Act);

ロ　法第三百七十五条第二項の規定により読み替えて適用する同条第一項

(b) Article 375, paragraph (1) of the Act, as applied following the deemed replacement of terms pursuant to the provisions of paragraph (2) of that Article;

ハ　法第三百九十七条第三項の規定により読み替えて適用する同条第一項

(c) Article 397, paragraph (1) of the Act, as applied following the deemed replacement of terms pursuant to the provisions of paragraph (3) of that Article;

四　監査役会に出席した取締役、会計参与又は会計監査人の氏名又は名称

(iv) the names of directors, accounting advisor, and financial auditor in attendance at the board of company auditors meeting;

五　監査役会の議長が存するときは、議長の氏名

(v) the name of the chairperson of the board of company auditors meeting, if any.

４　法第三百九十五条の規定により監査役会への報告を要しないものとされた場合には、監査役会の議事録は、次の各号に掲げる事項を内容とするものとする。

(4) In the case when a report to the board of company auditors is deemed unnecessary pursuant to the provisions of Article 395 of the Act, the minutes of the board of company auditors meeting are to have the following particulars as content:

一　監査役会への報告を要しないものとされた事項の内容

(i) the content of the matters about which a report to the board of company auditors is deemed unnecessary;

二　監査役会への報告を要しないものとされた日

(ii) the date on which the report to the board of company auditors was deemed unnecessary;

三　議事録の作成に係る職務を行った監査役の氏名

(iii) the name of the company auditor performing duties for the preparation of the minutes.

第八節　会計監査人

Section 8 Financial Auditors

第百十条　法第三百九十六条第一項後段の規定により法務省令で定める事項については、この条の定めるところによる。

Article 110 (1) The particulars prescribed by Ministry of Justice Order pursuant to the provisions of the second sentence of Article 396, paragraph (1) of the Act are governed by the provisions of this Article.

２　会計監査人は、その職務を適切に遂行するため、次に掲げる者との意思疎通を図り、情報の収集及び監査の環境の整備に努めなければならない。ただし、会計監査人が公正不偏の態度及び独立の立場を保持することができなくなるおそれのある関係の創設及び維持を認めるものと解してはならない。

(2) The financial auditor must, in order to properly execute the duties of the financial auditor, endeavor to communicate with the following persons and to improve the collection of information and the audit environment; provided, however, this must not be construed as recognizing the creation and maintenance of relationships that has risk that the financial auditor will become unable to maintain an attitude of fairness and impartiality and an independent standpoint:

一　当該株式会社の取締役、会計参与及び使用人

(i) director, accounting advisor, and employees of the stock company;

二　当該株式会社の子会社の取締役、会計参与、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人

(ii) director, Accounting Advisor, executive officers, members who execute the business, those who is to perform the duties of Article 598, paragraph (1) of the Act and other corporations equivalent thereto, and employees of subsidiary companies of the stock company;

三　その他会計監査人が適切に職務を遂行するに当たり意思疎通を図るべき者

(iii) others with whom to communicate in the appropriate execution of duties by financial auditor.

第八節の二　監査等委員会

Section 8-2 Audit and Supervisory Committee

（監査等委員の報告の対象）

(Items Subject to Reporting by Audit and Supervisory Committee Members)

第百十条の二　法第三百九十九条の五に規定する法務省令で定めるものは、電磁的記録その他の資料とする。

Article 110-2 The items prescribed by Ministry of Justice Order as provided in Article 399-5 of the Act are electronic or magnetic records and other materials.

（監査等委員会の議事録）

(Minutes of Audit and Supervisory Committee Meetings)

第百十条の三　法第三百九十九条の十第三項の規定による監査等委員会の議事録の作成については、この条の定めるところによる。

Article 110-3 (1) The preparation of minutes of audit and supervisory committee meetings pursuant to the provisions of Article 399-10, paragraph (3) of the Act is governed by the provisions of this Article.

２　監査等委員会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Minutes of the audit and supervisory committee meetings must be prepared in writing or as electronic or magnetic records.

３　監査等委員会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of the audit and supervisory committee meetings must include the following:

一　監査等委員会が開催された日時及び場所（当該場所に存しない監査等委員、取締役（監査等委員であるものを除く。）、会計参与又は会計監査人が監査等委員会に出席をした場合における当該出席の方法を含む。）

(i) the date, time, and place where the audit and supervisory committee meeting was held (including the means of attendance if audit and supervisory committee members, directors (excluding those who are audit and supervisory committee members), accounting advisor, or financial auditor not at the place were in attendance at the audit and supervisory committee meeting);

二　監査等委員会の議事の経過の要領及びその結果

(ii) summary of the progress of the agenda of the audit and supervisory committee meeting and the results thereof;

三　決議を要する事項について特別の利害関係を有する監査等委員があるときは、その氏名

(iii) if an audit and supervisory committee member is a specially interested party regarding a matter requiring resolution, the name of that audit and supervisory committee member;

四　次に掲げる規定により監査等委員会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(iv) if opinions or oral statements are offered at the audit and supervisory committee meeting pursuant to the following provisions, a summary of those opinions or oral statements:

イ　法第三百五十七条第三項の規定により読み替えて適用する同条第一項

(a) Article 357, paragraph (1) of the Act, as applied following the deemed replacement of terms pursuant to the provisions of paragraph (3) of that Article;

ロ　法第三百七十五条第三項の規定により読み替えて適用する同条第一項

(b) Article 375, paragraph (1) of the Act, as applied following the deemed replacement of terms pursuant to the provisions of paragraph (3) of that Article;

ハ　法第三百九十七条第四項の規定により読み替えて適用する同条第一項

(c) Article 397, paragraph (1) of the Act, as applied following the deemed replacement of terms pursuant to the provisions of paragraph (4) of that Article;

五　監査等委員会に出席した取締役（監査等委員であるものを除く。）、会計参与又は会計監査人の氏名又は名称

(v) the names of directors (excluding those who are audit and supervisory committee members), accounting advisor, and financial auditor in attendance at the audit and supervisory committee meeting;

六　監査等委員会の議長が存するときは、議長の氏名

(vi) the name of the chairperson of the audit and supervisory committee meeting, if any.

４　法第三百九十九条の十二の規定により監査等委員会への報告を要しないものとされた場合には、監査等委員会の議事録は、次の各号に掲げる事項を内容とするものとする。

(4) If a report to the audit and supervisory committee is deemed unnecessary pursuant to the provisions of Article 399-12 of the Act, the minutes of the audit and supervisory committee meeting are to have the following particulars as content:

一　監査等委員会への報告を要しないものとされた事項の内容

(i) the content of the particulars about which a report to the audit and supervisory committee is deemed unnecessary;

二　監査等委員会への報告を要しないものとされた日

(ii) the date on which the report to the audit and supervisory committee was deemed unnecessary;

三　議事録の作成に係る職務を行った監査等委員の氏名

(iii) the name of the audit and supervisory committee member performing duties in relation to preparation of the minutes.

（業務の適正を確保するための体制）

(Systems for Ensuring Proper Business Activities)

第百十条の四　法第三百九十九条の十三第一項第一号ロに規定する法務省令で定めるものは、次に掲げるものとする。

Article 110-4 (1) Those prescribed by Ministry of Justice Order as provided in Article 399-13, paragraph (1), item (i), (b) of the Act are as follows:

一　当該株式会社の監査等委員会の職務を補助すべき取締役及び使用人に関する事項

(i) particulars related to directors and employees to assist with the duties of the audit and supervisory committee;

二　前号の取締役及び使用人の当該株式会社の他の取締役（監査等委員である取締役を除く。）からの独立性に関する事項

(ii) particulars regarding independence of the directors and employees of the preceding item from other directors of the stock company (excluding directors who are audit and supervisory committee members);

三　当該株式会社の監査等委員会の第一号の取締役及び使用人に対する指示の実効性の確保に関する事項

(iii) particulars related to ensuring the effectiveness of instructions given by the audit and supervisory committee of the stock company to the directors and employees set forth in item (i);

四　次に掲げる体制その他の当該株式会社の監査等委員会への報告に関する体制

(iv) the following systems and other systems related to reporting to the audit and supervisory committee of the stock company:

イ　当該株式会社の取締役（監査等委員である取締役を除く。）及び会計参与並びに使用人が当該株式会社の監査等委員会に報告をするための体制

(a) systems for the directors (excluding directors who are audit and supervisory committee members), accounting advisor, and employees of the stock company to report to the audit and supervisory committee of the stock company;

ロ　当該株式会社の子会社の取締役、会計参与、監査役、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人又はこれらの者から報告を受けた者が当該株式会社の監査等委員会に報告をするための体制

(b) systems for the directors, accounting advisor, company auditors, executive officers, members who execute the business, those who are to perform the duties of Article 598, paragraph (1) of the Act, and other corporations equivalent thereto, and employees of a subsidiary company of the stock company or persons who receive reports from them to report to the audit and supervisory committee of the stock company;

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) systems for ensuring that persons who make a report under the preceding item are not treated disadvantageously due to making the report;

六　当該株式会社の監査等委員の職務の執行（監査等委員会の職務の執行に関するものに限る。）について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) particulars related to policies concerning the procedure for advance payment or reimbursement of expenses that arise with regard to execution of the duties of the audit and supervisory committee members of the stock company (limited to those related to execution of the duties of the audit and supervisory committee) or any other processing of expenses or obligations that arise with regard to execution of those duties;

七　その他当該株式会社の監査等委員会の監査が実効的に行われることを確保するための体制

(vii) other systems to ensure that audits by the audit and supervisory committee of the stock company are performed effectively.

２　法第三百九十九条の十三第一項第一号ハに規定する法務省令で定める体制は、当該株式会社における次に掲げる体制とする。

(2) The systems prescribed by Ministry of Justice Order as provided in Article 399-13, paragraph (1), item (i), (c) of the Act are as follows:

一　当該株式会社の取締役の職務の執行に係る情報の保存及び管理に関する体制

(i) systems for the retention and management of information in relation to the execution of the duties of a director of the stock company;

二　当該株式会社の損失の危険の管理に関する規程その他の体制

(ii) rules and other systems related to management of the risk of loss of the stock company;

三　当該株式会社の取締役の職務の執行が効率的に行われることを確保するための体制

(iii) systems to ensure that the execution of the duties of a director of the stock company is performed efficiently;

四　当該株式会社の使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iv) systems to ensure that the execution of the duties of an employee of the stock company complies with laws and regulations and the articles of incorporation;

五　次に掲げる体制その他の当該株式会社並びにその親会社及び子会社から成る企業集団における業務の適正を確保するための体制

(v) the following systems and other systems to ensure proper business activities in a business group comprised of the stock company and any parent company or subsidiary companies thereof:

イ　当該株式会社の子会社の取締役、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者（ハ及びニにおいて「取締役等」という。）の職務の執行に係る事項の当該株式会社への報告に関する体制

(a) systems related to reporting of particulars regarding the execution of the duties of a director, executive officer, member who executes the business, person who is to perform the duties of Article 598, paragraph (1) of the Act, and other corporations equivalent thereto (referred to as a "director, etc." in (c) and (d)) of a subsidiary company of the stock company;

ロ　当該株式会社の子会社の損失の危険の管理に関する規程その他の体制

(b) rules and other systems related to management of the risk of loss of a subsidiary company of the stock company;

ハ　当該株式会社の子会社の取締役等の職務の執行が効率的に行われることを確保するための体制

(c) systems to ensure that the execution of the duties of a director, etc. of a subsidiary company of the stock company is performed efficiently;

ニ　当該株式会社の子会社の取締役等及び使用人の職務の執行が法令及び定款に適合することを確保するための体制

(d) systems to ensure that the execution of the duties of a director, etc. or an employee of a subsidiary company of the stock company complies with laws and regulations and the articles of incorporation.

（社債を引き受ける者の募集に際して取締役会が定めるべき事項）

(Particulars Prescribed by the Board of Directors upon Solicitation of Persons to Subscribe for Bonds)

第百十条の五　法第三百九十九条の十三第四項第五号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 110-5 (1) The particulars prescribed by Ministry of Justice Order as provided in Article 399-13, paragraph (4), item (v) of the Act are as follows:

一　二以上の募集（法第六百七十六条の募集をいう。以下この条において同じ。）に係る法第六百七十六条各号に掲げる事項の決定を委任するときは、その旨

(i) if determination of the particulars listed in the items of Article 676 of the Act in relation to two or more solicitations (meaning the solicitation of Article 676; hereinafter the same applies in this Article) is delegated, that fact;

二　募集社債の総額の上限（前号に規定する場合にあっては、各募集に係る募集社債の総額の上限の合計額）

(ii) the maximum total amount of bonds for subscription (in the case as provided in the preceding item, the aggregate total of the maximum total amounts of bonds for subscription in relation to each solicitation);

三　募集社債の利率の上限その他の利率に関する事項の要綱

(iii) the maximum interest rate on bonds for subscription and an outline of other particulars in relation to interest rate;

四　募集社債の払込金額（法第六百七十六条第九号に規定する払込金額をいう。以下この号において同じ。）の総額の最低金額その他の払込金額に関する事項の要綱

(iv) the minimum amount of the total amount to be paid in for bonds for subscription (meaning the amount to be paid in as provided in Article 676, item (ix) of the Act; hereinafter the same applies in this item) and an outline of other particulars in relation to the amount to be paid in.

２　前項の規定にかかわらず、信託社債（当該信託社債について信託財産に属する財産のみをもってその履行の責任を負うものに限る。）の募集に係る法第六百七十六条各号に掲げる事項の決定を委任する場合には、法第三百九十九条の十三第四項第五号に規定する法務省令で定める事項は、当該決定を委任する旨とする。

(2) Notwithstanding the provisions of the preceding paragraph, if the determination of the matters listed in the items of Article 676 of the Act in relation to the solicitation of trust bonds (limited to those bearing liability for performance of debt obligations related to the trust bonds only with respect to property that is part of the trust property) is delegated, the matter prescribed by Ministry of Justice Order as provided in Article 399-13, paragraph (4), item (v) is the fact that the determination is delegated.

第九節　指名委員会等及び執行役

Section 9 Nominating Committees and Executive Officers

（指名委員会等の議事録）

(Minutes of Nominating Committee Meetings)

第百十一条　法第四百十二条第三項の規定による指名委員会等の議事録の作成については、この条の定めるところによる。

Article 111 (1) The preparation of minutes of nominating committee, etc. meetings pursuant to the provisions of Article 412, paragraph (3) of the Act is governed by the provisions of this Article.

２　指名委員会等の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Minutes of nominating committee, etc. meetings must be prepared in writing or as electronic or magnetic records.

３　指名委員会等の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of nominating committee, etc. meetings must include the following:

一　指名委員会等が開催された日時及び場所（当該場所に存しない取締役、執行役、会計参与又は会計監査人が指名委員会等に出席をした場合における当該出席の方法を含む。）

(i) the time, date, and place where the nominating committee, etc. meeting was held (including the manner of attendance if directors, executive officers, accounting advisor, or financial auditor not at the location were in attendance at the nominating committee, etc. meeting);

二　指名委員会等の議事の経過の要領及びその結果

(ii) a summary of the progress of the agenda of the nominating committee, etc. meeting and the results thereof;

三　決議を要する事項について特別の利害関係を有する委員があるときは、その氏名

(iii) if a committee member is a specially-interested party regarding a matter requiring a resolution, the name of the committee member;

四　指名委員会等が監査委員会である場合において、次に掲げる意見又は発言があるときは、その意見又は発言の内容の概要

(iv) if the nominating committee, etc. is the audit committee, and the following opinions or oral statements are offered, a summary of those opinions or oral statements:

イ　法第三百七十五条第四項の規定により読み替えて適用する同条第一項の規定により監査委員会において述べられた意見又は発言

(a) opinions and oral statements made at an audit committee meeting pursuant to the provisions of Article 375, paragraph (1) of the Act, as applied following the deemed replacement of terms pursuant to the provisions of paragraph (4) of that Article;

ロ　法第三百九十七条第五項の規定により読み替えて適用する同条第一項の規定により監査委員会において述べられた意見又は発言

(b) opinions and oral statements made at an audit committee meeting pursuant to the provisions of Article 397, paragraph (1) of the Act, as applied following the deemed replacement of terms pursuant to the provisions of paragraph (5) of that Article;

ハ　法第四百十九条第一項の規定により行うべき監査委員に対する報告が監査委員会において行われた場合における当該報告に係る意見又は発言

(c) opinions and oral statements in relation to a report if the report to audit committee members carried out in the audit committee is to be carried out pursuant to the provisions of Article 419, paragraph (1) of the Act;

五指名委員会等に出席した取締役（当該指名委員会等の委員であるものを除く。）、執行役、会計参与又は会計監査人の氏名又は名称

(v) the names of directors (excluding those who are members of the nominating committee, etc.) executive officers, accounting advisor, and financial auditor in attendance at the nominating committee, etc. meeting;

六　指名委員等会の議長が存するときは、議長の氏名

(vi) the name of the chairperson of the nominating committee, etc. meeting, if any.

４　法第四百十四条の規定により指名委員会等への報告を要しないものとされた場合には、指名委員会等の議事録は、次の各号に掲げる事項を内容とするものとする。

(4) In the case when a report to the nominating committee, etc. is deemed unnecessary pursuant to the provisions of Article 414 of the Act, the minutes of the nominating committee, etc. meeting are to have the following particulars as content:

一　指名委員会等への報告を要しないものとされた事項の内容

(i) the content of the particulars about which a report to the nominating committee, etc. is deemed unnecessary;

二　指名委員会等への報告を要しないものとされた日

(ii) the date on which the report to the nominating committee, etc. was deemed unnecessary;

三　議事録の作成に係る職務を行った委員の氏名

(iii) the name of the committee member performing duties in relation to preparation of the minutes.

（業務の適正を確保するための体制）

(Systems for Ensuring Proper Business Activities)

第百十二条　法第四百十六条第一項第一号ロに規定する法務省令で定めるものは、次に掲げるものとする。

Article 112 (1) Those prescribed by Ministry of Justice Order as provided in Article 416, paragraph (1), item (i), (b) of the Act are as follows:

一　当該株式会社の監査委員会の職務を補助すべき取締役及び使用人に関する事項

(i) particulars related to directors and employees to assist with the duties of the audit committee of the stock company;

二　前号の取締役及び使用人の当該株式会社の執行役からの独立性に関する事項

(ii) particulars regarding independence of the directors and employees of the preceding item from the executive officers of the stock company;

三　当該株式会社の監査委員会の第一号の取締役及び使用人に対する指示の実効性の確保に関する事項

(iii) particulars related to ensuring the effectiveness of instructions given by the audit committee of the stock company to the directors and employees set forth in item (i);

四　次に掲げる体制その他の当該株式会社の監査委員会への報告に関する体制

(iv) the following systems and other systems related to reporting to the audit committee of the stock company:

イ　当該株式会社の取締役（監査委員である取締役を除く。）、執行役及び会計参与並びに使用人が当該株式会社の監査委員会に報告をするための体制

(a) systems for the directors (excluding directors who are audit committee members), executive officers, accounting advisor, and employees of the stock company to report to the audit committee of the stock company;

ロ　当該株式会社の子会社の取締役、会計参与、監査役、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者及び使用人又はこれらの者から報告を受けた者が当該株式会社の監査委員会に報告をするための体制

(b) systems for the directors, accounting advisor, company auditors, executive officers, members who execute the business, those who are to perform the duties of Article 598, paragraph (1) of the Act, and other corporations equivalent thereto, and employees of a subsidiary company of the stock company or persons who receive reports from them to report to the audit committee of the stock company;

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) systems for ensuring that persons who make a report under the preceding item are not treated disadvantageously due to making the report;

六　当該株式会社の監査委員の職務の執行（監査委員会の職務の執行に関するものに限る。）について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) particulars related to policies concerning the procedure for advance payment or reimbursement of expenses that arise with regard to execution of the duties of the audit committee members of the stock company (limited to those related to execution of the duties of the audit committee) or any other processing of expenses or obligations that arise with regard to execution of the duties;

七　その他当該株式会社の監査委員会の監査が実効的に行われることを確保するための体制

(vii) other systems to ensure that audits by the audit committee are performed effectively.

２　法第四百十六条第一項第一号ホに規定する法務省令で定める体制は、当該株式会社における次に掲げる体制とする。

(2) The systems prescribed by Ministry of Justice Order as provided in Article 416, paragraph (1), item (i), (e) of the Act are as follows systems of the stock company:

一　当該株式会社の執行役の職務の執行に係る情報の保存及び管理に関する体制

(i) systems regarding retention and management of information in relation to the execution of the duties of an executive officer of the stock company;

二　当該株式会社の損失の危険の管理に関する規程その他の体制

(ii) rules and other systems related to management of the risk of loss of the stock company;

三　当該株式会社の執行役の職務の執行が効率的に行われることを確保するための体制

(iii) systems to ensure that the execution of the duties of an executive officer of the stock company is performed efficiently;

四　当該株式会社の使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iv) systems to ensure that the execution of the duties of an employee of the stock company complies with laws and regulations and the articles of incorporation;

五　次に掲げる体制その他の当該株式会社並びにその親会社及び子会社から成る企業集団における業務の適正を確保するための体制

(v) the following systems and other systems to ensure proper business activities in a business group comprised of the stock company and any parent company or subsidiary companies thereof:

イ　当該株式会社の子会社の取締役、執行役、業務を執行する社員、法第五百九十八条第一項の職務を行うべき者その他これらの者に相当する者（ハ及びニにおいて「取締役等」という。）の職務の執行に係る事項の当該株式会社への報告に関する体制

(a) systems related to reporting of particulars regarding the execution of the duties of a director, executive officer, member who executes the business, person who is to perform the duties of Article 598, paragraph (1) of the Act, and other corporations equivalent thereto (referred to as a "director, etc." in (c) and (d)) of a subsidiary company of the stock company;

ロ　当該株式会社の子会社の損失の危険の管理に関する規程その他の体制

(b) rules and other systems related to management of the risk of loss of a Subsidiary company of the stock company;

ハ　当該株式会社の子会社の取締役等の職務の執行が効率的に行われることを確保するための体制

(c) systems to ensure that the execution of the duties of a director, etc. of a subsidiary company of the stock company is performed efficiently;

ニ　当該株式会社の子会社の取締役等及び使用人の職務の執行が法令及び定款に適合することを確保するための体制

(d) systems to ensure that the execution of the duties of a director, etc. or an employee of a subsidiary company of the stock company complies with laws and regulations and the articles of incorporation.

第十節　役員等の損害賠償責任

Section 10 Liability of Officers for Damages

（報酬等の額の算定方法）

(Means of Calculating the Amount of Remuneration)

第百十三条　法第四百二十五条第一項第一号に規定する法務省令で定める方法により算定される額は、次に掲げる額の合計額とする。

Article 113 The amount calculated using the means prescribed by Ministry of Justice Order as provided in Article 425, paragraph (1), item (i) of the Act is the total of the following amounts:

一　役員等がその在職中に報酬、賞与その他の職務執行の対価（当該役員等が当該株式会社の取締役、執行役又は支配人その他の使用人を兼ねている場合における当該取締役、執行役又は支配人その他の使用人の報酬、賞与その他の職務執行の対価を含む。）として株式会社から受け、又は受けるべき財産上の利益（次号に定めるものを除く。）の額の事業年度（次のイからハまでに掲げる場合の区分に応じ、当該イからハまでに定める日を含む事業年度及びその前の各事業年度に限る。）ごとの合計額（当該事業年度の期間が一年でない場合にあっては、当該合計額を一年当たりの額に換算した額）のうち最も高い額

(i) the greatest amount of the total amounts for each business year (limited to a business year including one of the days prescribed in (a) through (c) below and each prior business year, in accordance with the categories of the cases listed in (a) through (c) below) (if the period of the business year is not one year, the amount when the total amount is converted to the amount per one year) of the amount of economic benefits that an officer, etc. receives or is to receive from a stock company as remuneration, bonuses, and other consideration for performance of duties while they are in office (excluding those prescribed in the following item) (including remuneration, bonuses, and other consideration for performance of duties as a director, executive officer, manager, or other employee if the officer, etc. concurrently acts as a director, executive officer, manager, or other employee of the stock company):

イ　法第四百二十五条第一項の株主総会の決議を行った場合　当該株主総会（株式会社に最終完全親会社等がある場合において、同項の規定により免除しようとする責任が特定責任であるときにあっては、当該株式会社の株主総会）の決議の日

(a) if a resolution was adopted at a shareholder meeting under Article 425, paragraph (1) of the Act: The date of the resolution at the shareholder meeting (if a stock company has an ultimate, wholly-owning parent company, etc., and the liabilities to be exempted pursuant to the provisions of the paragraph are specific liabilities, the shareholder meeting of the stock company);

ロ　法第四百二十六条第一項の規定による定款の定めに基づいて責任を免除する旨の同意（取締役会設置会社にあっては、取締役会の決議。ロにおいて同じ。）を行った場合　当該同意のあった日

(b) in cases where consent is given for exemption from liability under the provisions of the articles of incorporation pursuant to the provisions of Article 426, paragraph (1) of the Act (in the case of a company with a board of directors, a resolution of the board of directors; the same applies in (b)): The date on which the consent was given;

ハ　法第四百二十七条第一項の契約を締結した場合　責任の原因となる事実が生じた日（二以上の日がある場合にあっては、最も遅い日）

(c) if a contract under Article 427, paragraph (1) of the Act was concluded: The date on which the fact that serves as the cause for liability occurred (in the case of two or more days, the latest day);

二　イに掲げる額をロに掲げる数で除して得た額

(ii) the amount obtained by dividing the amount listed in (a) by the number listed in (b):

イ　次に掲げる額の合計額

(a) the total of the following amounts:

（１）　当該役員等が当該株式会社から受けた退職慰労金の額

1. the amount of retirement allowance received by the officer, etc. from the stock company;

（２）　当該役員等が当該株式会社の取締役、執行役又は支配人その他の使用人を兼ねていた場合における当該取締役若しくは執行役としての退職慰労金又は支配人その他の使用人としての退職手当のうち当該役員等を兼ねていた期間の職務執行の対価である部分の額

2. if the officer, etc. concurrently acted as a director, executive officer, manager, or other employee of the stock company, from out of the amount of the retirement allowance as a director, executive officer, manager, or other employee, the amount of the portion of consideration for performance of duties during the period during which that Officer, etc. concurrently acted as an officer, etc.;

（３）　（１）又は（２）に掲げるものの性質を有する財産上の利益の額

3. the amount of any economic benefits having the nature listed in 1. or 2.;

ロ　当該役員等がその職に就いていた年数（当該役員等が次に掲げるものに該当する場合における次に定める数が当該年数を超えている場合にあっては、当該数）

(b) the number of years the officer, etc. held the position with those duties (for officers, etc. who fall under the following categories, if the number prescribed below exceeds the number of years, the number prescribed below):

（１）　代表取締役又は代表執行役　六

1. representative director or representative executive officer: 6;

（２）　代表取締役以外の取締役（業務執行取締役等であるものに限る。）又は代表執行役以外の執行役　四

2. a director other than a representative director (limited to such director who is an executive director, etc.) or an executive officer other than a representative executive officer: 4;

（３）　取締役（（１）及び（２）に掲げるものを除く。）、会計参与、監査役又は会計監査人　二

3. director (excluding those listed in 1. and 2.), accounting advisor, company auditor, or financial auditor: 2.

（特に有利な条件で引き受けた職務執行の対価以外の新株予約権）

(Share Options Other than as Consideration for Performance of Duties Received under Especially Favorable Conditions)

第百十四条　法第四百二十五条第一項第二号に規定する法務省令で定める方法により算定される額は、次の各号に掲げる場合の区分に応じ、当該各号に定める額とする。

Article 114 The amount calculated by the means prescribed by Ministry of Justice Order as provided in Article 425, paragraph (1), item (ii) of the Act is the amounts prescribed in each of the following items, in accordance with the categories of cases listed below:

一　当該役員等が就任後に新株予約権（当該役員等が職務執行の対価として株式会社から受けたものを除く。以下この条において同じ。）を行使した場合　イに掲げる額からロに掲げる額を減じて得た額（零未満である場合にあっては、零）に当該新株予約権の行使により当該役員等が交付を受けた当該株式会社の株式の数を乗じて得た額

(i) if the officer, etc. exercises the share options after assuming office (excluding those received by the officer, etc. from the stock company as consideration for performance of duty; hereinafter the same applies in this Article): An amount obtained by multiplying the amount listed in (a) minus the amount listed in (b) (if less than zero, then zero) by the number of shares of the stock company delivery of which was received by the officer, etc. by execution of the share options:

イ　当該新株予約権の行使時における当該株式の一株当たりの時価

(a) market value per share of the shares at the time of execution of the share options;

ロ　当該新株予約権についての法第二百三十六条第一項第二号の価額及び法第二百三十八条第一項第三号の払込金額の合計額の当該新株予約権の目的である株式一株当たりの額

(b) the value of Article 236, paragraph (1), item (ii) of the Act with respect to the share options, and the amount per one share which is the objective of the share options of the total amount to be paid in of Article 238, paragraph (1), item (iii) of the Act;

二　当該役員等が就任後に新株予約権を譲渡した場合　当該新株予約権の譲渡価額から法第二百三十八条第一項第三号の払込金額を減じて得た額に当該新株予約権の数を乗じた額

(ii) if the officer, etc. transfers the share options after assuming office: The amount that multiplied the amount obtained by subtracting the amount to be paid in of Article 238, paragraph (1), item (iii) of the Act from the transfer price of the share options by the number of the share options.

（責任の免除の決議後に受ける退職慰労金等）

(Retirement Allowance Received after a Resolution of Exemption from Liability)

第百十五条　法第四百二十五条第四項（法第四百二十六条第八項及び第四百二十七条第五項において準用する場合を含む。）に規定する法務省令で定める財産上の利益とは、次に掲げるものとする。

Article 115 The economic benefit prescribed in Ministry of Justice Order as provided in Article 425, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 426, paragraph (8) and Article 427, paragraph (5) of the Act) is the following:

一　退職慰労金

(i) retirement allowance;

二　当該役員等が当該株式会社の取締役又は執行役を兼ねていたときは、当該取締役又は執行役としての退職慰労金

(ii) if the officer, etc. concurrently acted as a director or executive officer of the stock company, the retirement allowance as the director or executive officer;

三　当該役員等が当該株式会社の支配人その他の使用人を兼ねていたときは、当該支配人その他の使用人としての退職手当のうち当該役員等を兼ねていた期間の職務執行の対価である部分

(iii) if the officer, etc. concurrently acted as a manager or other employee of the stock company, of the retirement allowance as the manager or other employee, the amount of the portion of consideration for performance of duty during the period of concurrently acting as the officer, etc.;

四　前三号に掲げるものの性質を有する財産上の利益

(iv) the amount of any economic benefits as those listed in the preceding three items.

第五章　計算等

Chapter V Accounting

第一節　計算関係書類

Section 1 Accounting Documents

第百十六条　次に掲げる規定に規定する法務省令で定めるべき事項（事業報告及びその附属明細書に係るものを除く。）は、会社計算規則の定めるところによる。

Article 116 The particulars to be prescribed by Ministry of Justice Order as listed in the following provisions are governed by the Regulations on Corporate Accounting (excluding particulars in relation to business reports and detailed statements in the annex of those reports):

一　法第四百三十二条第一項

(i) Article 432, paragraph (1) of the Act;

二　法第四百三十五条第一項及び第二項

(ii) Article 435, paragraph (1) and paragraph (2) of the Act;

三　法第四百三十六条第一項及び第二項

(iii) Article 436, paragraph (1) and paragraph (2) of the Act;

四　法第四百三十七条

(iv) Article 437 of the Act;

五　法第四百三十九条

(v) Article 439 of the Act;

六　法第四百四十条第一項及び第三項

(vi) Article 440, paragraph (1) and paragraph (3) of the Act;

七　法第四百四十一条第一項、第二項及び第四項

(vii) Article 441, paragraph (1), paragraph (2), and paragraph (4) of the Act;

八　法第四百四十四条第一項、第四項及び第六項

(viii) Article 444, paragraph (1), paragraph (4), and paragraph (6) of the Act;

九　法第四百四十五条第四項及び第五項

(ix) Article 445, paragraph (4) and paragraph (5) of the Act;

十　法第四百四十六条第一号ホ及び第七号

(x) Article 446, item (i), (e) and item (vii) of the Act;

十一　法第四百五十二条

(xi) Article 452 of the Act;

十二　法第四百五十九条第二項

(xii) Article 459, paragraph (2) of the Act;

十三　法第四百六十条第二項

(xiii) Article 460, paragraph (2) of the Act;

十四　法第四百六十一条第二項第二号イ、第五号及び第六号

(xiv) Article 461, paragraph (2) item (ii), (a), item (v), and item (vi) of the Act;

十五　法第四百六十二条第一項

(xv) Article 462, paragraph (1) of the Act.

第二節　事業報告

Section 2 Business Reports

第一款　通則

Subsection 1 General Rules

第百十七条　次の各号に掲げる規定に規定する法務省令で定めるべき事項（事業報告及びその附属明細書に係るものに限る。）は、当該各号に定める規定の定めるところによる。ただし、他の法令に別段の定めがある場合は、この限りでない。

Article 117 The particulars to be prescribed by Ministry of Justice Order as listed in the following items are governed by the provisions prescribed respectively in those items (limited to business reports and detailed statements in the annex of those reports); provided, however, that this does not apply if otherwise as provided in other laws and regulations:

一　法第四百三十五条第二項　次款

(i) Article 435, paragraph (2) of the Act: The following Subsection;

二　法第四百三十六条第一項及び第二項　第三款

(ii) Article 436, paragraph (1) and paragraph (2) of the Act: Subsection 3;

三　法第四百三十七条　第四款

(iii) Article 437 of the Act: Subsection 4.

第二款　事業報告等の内容

Subsection 2 Content of Business Reports

第一目　通則

Division 1 General Rules

第百十八条　事業報告は、次に掲げる事項をその内容としなければならない。

Article 118 Business reports must contain the following:

一　当該株式会社の状況に関する重要な事項（計算書類及びその附属明細書並びに連結計算書類の内容となる事項を除く。）

(i) important particulars regarding status of the stock company (excluding particulars that are content of financial statements and attached detailed statements, and of consolidated financial statements);

二　法第三百四十八条第三項第四号、第三百六十二条第四項第六号、第三百九十九条の十三第一項第一号ロ及びハ並びに第四百十六条第一項第一号ロ及びホに規定する体制の整備についての決定又は決議があるときは、その決定又は決議の内容の概要及び当該体制の運用状況の概要

(ii) if a determination or resolution exists in regard to development of the systems as provided in Article 348, paragraph (3), item (iv), Article 362, paragraph (4), item (vi), Article 399-13, paragraph (1), item (i), (b) and (c), and Article 416, paragraph (1), item (i), (b) and (e) of the Act, a summary of the content of that determination or resolution and the outline of the operation of the systems;

三　株式会社が当該株式会社の財務及び事業の方針の決定を支配する者の在り方に関する基本方針（以下この号において「基本方針」という。）を定めているときは、次に掲げる事項

(iii) if a stock company has prescribed basic policies regarding way a person is to control the determination of financial and business policies of the stock company (hereinafter referred to as "basic policies" in this item), the following particulars:

イ　基本方針の内容の概要

(a) summary of the content of the basic policies;

ロ　次に掲げる取組みの具体的な内容の概要

(b) summary of the specific content of the following efforts:

（１）　当該株式会社の財産の有効な活用、適切な企業集団の形成その他の基本方針の実現に資する特別な取組み

1. special efforts contributing to the effective utilization of the assets of the stock company, the formation of appropriate business groups, and otherwise to the realization of the basic policies;

（２）　基本方針に照らして不適切な者によって当該株式会社の財務及び事業の方針の決定が支配されることを防止するための取組み

2. efforts to prevent the determination of financial and business policies of the stock company from being controlled by an inappropriate person in light of the basic policies;

ハ　ロの取組みの次に掲げる要件への該当性に関する当該株式会社の取締役（取締役会設置会社にあっては、取締役会）の判断及びその理由（当該理由が社外役員の存否に関する事項のみである場合における当該事項を除く。）

(c) the judgment of the directors (in the case of a company with a board of directors, the board of directors) of the stock company regarding pertinence of the efforts of (b) to the following requirements, and the reasons therefor (excluding the particulars if the reason is only a matter regarding existence or non-existence of outside officers):

（１）　当該取組みが基本方針に沿うものであること。

1. the effort is consistent with the basic policies;

（２）　当該取組みが当該株式会社の株主の共同の利益を損なうものではないこと。

2. the effort does not harm the common interests of shareholders of the stock company;

（３）　当該取組みが当該株式会社の会社役員の地位の維持を目的とするものではないこと。

3. the effort does not have as an objective the maintenance of the position of company officers of the stock company;

四　当該株式会社（当該事業年度の末日において、その完全親会社等があるものを除く。）に特定完全子会社（当該事業年度の末日において、当該株式会社及びその完全子会社等（法第八百四十七条の三第三項の規定により当該完全子会社等とみなされるものを含む。以下この号において同じ。）における当該株式会社のある完全子会社等（株式会社に限る。）の株式の帳簿価額が当該株式会社の当該事業年度に係る貸借対照表の資産の部に計上した額の合計額の五分の一（法第八百四十七条の三第四項の規定により五分の一を下回る割合を定款で定めた場合にあっては、その割合）を超える場合における当該ある完全子会社等をいう。以下この号において同じ。）がある場合には、次に掲げる事項

(iv) if the stock company (excluding one that has a wholly-owning parent company, etc. as of the last day of the relevant business year) has a specified wholly-owned subsidiary company (meaning one of the stock company's wholly-owned subsidiary companies, etc. (including a corporation that is deemed to be such a wholly-owned subsidiary company, etc. pursuant to the provisions of Article 847-3, paragraph (3) of the Act; hereinafter the same applies in this item) (limited to a stock company) if the book value of the shares of the wholly-owned subsidiary company, etc. held by the stock company and its wholly-owned subsidiary companies, etc. exceeds one-fifth (if a proportion less than one-fifth is prescribed in the articles of incorporation pursuant to the provisions of Article 847-3, paragraph (4) of the Act, such proportion) of the total sum of the amounts recorded in the section on assets of the balance sheet of the stock company for the relevant business year as of the last day of the relevant business year; hereinafter the same applies in this item), as follows:

イ　当該特定完全子会社の名称及び住所

(a) the name and address of the specified wholly-owned subsidiary company;

ロ　当該株式会社及びその完全子会社等における当該特定完全子会社の株式の当該事業年度の末日における帳簿価額の合計額

(b) the total sum of the book value of the shares of the specified wholly-owned subsidiary company held by the stock company and its wholly-owned subsidiary companies, etc. as of the last day of the relevant business year;

ハ　当該株式会社の当該事業年度に係る貸借対照表の資産の部に計上した額の合計額

(c) the total sum of the amounts recorded in the section on assets of the balance sheet of the stock company for the relevant business year;

五　当該株式会社とその親会社等との間の取引（当該株式会社と第三者との間の取引で当該株式会社とその親会社等との間の利益が相反するものを含む。）であって、当該株式会社の当該事業年度に係る個別注記表において会社計算規則第百十二条第一項に規定する注記を要するもの（同項ただし書の規定により同項第四号から第六号まで及び第八号に掲げる事項を省略するものを除く。）があるときは、当該取引に係る次に掲げる事項

(v) if there is any transaction between the stock company and its parent company, etc. (including a transaction between the stock company and a third party that results in a conflict of interest between the stock company and its parent company, etc.) that requires the notes prescribed in Article 112, paragraph (1) of the Regulations on Corporate Accounting to be included in the tables of explanatory notes on unconsolidated financial statements of the stock company for the relevant business year (excluding a transaction for which the particulars set forth in items (iv) through (vi) and (viii) of the paragraph are to be omitted pursuant to the proviso to the paragraph), the following particulars relating to the transaction:

イ　当該取引をするに当たり当該株式会社の利益を害さないように留意した事項（当該事項がない場合にあっては、その旨）

(a) particulars to be given due consideration so as not to harm the interests of the stock company in carrying out the transaction (if those particulars do not exist, that fact);

ロ　当該取引が当該株式会社の利益を害さないかどうかについての当該株式会社の取締役（取締役会設置会社にあっては、取締役会。ハにおいて同じ。）の判断及びその理由

(b) the judgment of the directors of the stock company (in the case of a company with a board of directors, the board of directors; the same applies in (c)) related to whether or not the transaction harms the interests of the stock company, and the reason therefor;

ハ　社外取締役を置く株式会社において、ロの取締役の判断が社外取締役の意見と異なる場合には、その意見

(c) in the case of a stock company which has outside directors, if the judgment of the board of directors under (b) differs from the opinion of the outside directors, such opinion.

第二目　公開会社における事業報告の内容

Division 2 Content of the Business Reports of Public Companies

（公開会社の特則）

(Special Provisions on Public Companies)

第百十九条　株式会社が当該事業年度の末日において公開会社である場合には、次に掲げる事項を事業報告の内容に含めなければならない。

Article 119 If a stock company is a public company on the last day of the business year, the following particulars must be included in the business report:

一　株式会社の現況に関する事項

(i) particulars regarding the current status of the stock company;

二　株式会社の会社役員に関する事項

(ii) particulars regarding the stock company's officers;

三　株式会社の株式に関する事項

(iii) particulars regarding the stock company's shares;

四　株式会社の新株予約権等に関する事項

(iv) particulars regarding the stock company's share options, etc.

（株式会社の現況に関する事項）

(Particulars Regarding the Current Status of the Stock Company)

第百二十条　前条第一号に規定する「株式会社の現況に関する事項」とは、次に掲げる事項（当該株式会社の事業が二以上の部門に分かれている場合にあっては、部門別に区別することが困難である場合を除き、その部門別に区別された事項）とする。

Article 120 (1) The "particulars regarding current status of the stock company" as provided in item (i) of the preceding Article are the following particulars (if the business undertakings of the stock company are divided into two or more divisions, the particulars categorized by division, except if categorizing these by division is difficult):

一　当該事業年度の末日における主要な事業内容

(i) the principal content of business undertakings on the last day of the business year;

二　当該事業年度の末日における主要な営業所及び工場並びに使用人の状況

(ii) the status of important business offices, factories, and employees on the last day of the business year;

三　当該事業年度の末日において主要な借入先があるときは、その借入先及び借入額

(iii) if major lenders exist on the last day of the business year, those lenders and the amount of borrowings;

四　当該事業年度における事業の経過及びその成果

(iv) the progress of business and the results thereof during the business year;

五　当該事業年度における次に掲げる事項についての状況（重要なものに限る。）

(v) the status of the following particulars during the business year (limited to important particulars):

イ　資金調達

(a) procurement of funds;

ロ　設備投資

(b) facilities and equipment investment;

ハ　事業の譲渡、吸収分割又は新設分割

(c) business transfers, absorption-type company splits or incorporation-type company splits;

ニ　他の会社（外国会社を含む。）の事業の譲受け

(d) acceptance of a transfer of business from other companies (including foreign companies);

ホ　吸収合併（会社以外の者との合併（当該合併後当該株式会社が存続するものに限る。）を含む。）又は吸収分割による他の法人等の事業に関する権利義務の承継

(e) succession to rights and obligations for business undertakings of another corporation, etc. through an absorption-type merger (including a merger with an entity other than a company (limited to cases where the stock company survives the merger)) or an absorption-type company split;

ヘ　他の会社（外国会社を含む。）の株式その他の持分又は新株予約権等の取得又は処分

(f) acquisition or disposal of shares or other equity interests or share options, etc. in another company (including foreign companies);

六　直前三事業年度（当該事業年度の末日において三事業年度が終了していない株式会社にあっては、成立後の各事業年度）の財産及び損益の状況

(vi) status of property and profits and losses for the immediately preceding three business years (in the case of a stock company for which three business years have not been completed on the last day of the business year, each business year since incorporation);

七　重要な親会社及び子会社の状況

(vii) status of the parent company and significant subsidiary companies;

八　対処すべき課題

(viii) problems to be dealt with;

九　前各号に掲げるもののほか、当該株式会社の現況に関する重要な事項

(ix) beyond what is set forth in the preceding items, important particulars regarding the current status of the stock company.

２　株式会社が当該事業年度に係る連結計算書類を作成している場合には、前項各号に掲げる事項については、当該株式会社及びその子会社から成る企業集団の現況に関する事項とすることができる。この場合において、当該事項に相当する事項が連結計算書類の内容となっているときは、当該事項を事業報告の内容としないことができる。

(2) When the stock company prepares consolidated financial statements for a business year, the particulars listed in the items of the preceding paragraph may be stated as those regarding current status of the business group comprised of the stock company and subsidiary companies thereof. In this case, if those particulars are the content of the consolidated financial statements, they need not be included in the content of the business report.

３　第一項第六号に掲げる事項については、当該事業年度における過年度事項（当該事業年度より前の事業年度に係る貸借対照表、損益計算書又は株主資本等変動計算書に表示すべき事項をいう。）が会計方針の変更その他の正当な理由により当該事業年度より前の事業年度に係る定時株主総会において承認又は報告をしたものと異なっているときは、修正後の過年度事項を反映した事項とすることを妨げない。

(3) Regarding the particulars listed in paragraph (1), item (vi), if, in the business year, the particulars in a past business year (meaning particulars to be indicated in the balance sheet, profit-and-loss statement, or statement in fluctuation in shareholders 'equity, etc. in relation to a business year prior to that business year) differ from particulars approved or reported upon at the annual shareholder meeting in relation to a business year prior to that business year because of a change in accounting policies or other justifiable grounds, treating the particulars as those reflecting the amended particulars in a past business year is not precluded.

（株式会社の会社役員に関する事項）

(Particulars Regarding Stock Company Officers)

第百二十一条　第百十九条第二号に規定する「株式会社の会社役員に関する事項」とは、次に掲げる事項とする。ただし、当該事業年度の末日において指名委員会等設置会社でない株式会社にあっては、第六号に掲げる事項を省略することができる。

Article 121 The "particulars regarding stock company officers" as provided in Article 119, item (ii) are as follows; provided, however, that a stock company that is not a company with a nominating committee, etc. on the last day of the business year may omit the matter listed in item (vi):

一　会社役員（直前の定時株主総会の終結の日の翌日以降に在任していた者に限る。次号、第三号、第八号及び第九号並びに第百二十八条第二項において同じ。）の氏名（会計参与にあっては、氏名又は名称）

(i) name (in the case of accounting advisor, personal name or company name) of the company officer (limited to those in office on or after the day after the date of conclusion of the immediately preceding annual shareholder meeting; the same applies in as follows item and items (iii), (viii) and (ix), and in Article 128, paragraph (2));

二　会社役員の地位及び担当

(ii) position and assignment of the company officer;

三　会社役員（取締役又は監査役に限る。）と当該株式会社との間で法第四百二十七条第一項の契約を締結しているときは、当該契約の内容の概要（当該契約によって当該会社役員の職務の適正性が損なわれないようにするための措置を講じている場合にあっては、その内容を含む。）

(iii) if a contract under Article 427, paragraph (1) of the Act has been concluded between the company officer (limited to a director or a company auditor) and the stock company, a summary of the content of the contract (if measures are taken so that proper duties of the company officer will not be impaired by the contract, including the content thereof);

四　当該事業年度に係る会社役員の報酬等について、次のイからハまでに掲げる場合の区分に応じ、当該イからハまでに定める事項

(iv) the particulars prescribed in (a) through (c) below, in accordance with the categories of the cases listed in the (a) through (c), regarding remuneration of company officers in relation to the business year:

イ　会社役員の全部につき取締役（監査等委員会設置会社にあっては、監査等委員である取締役又はそれ以外の取締役。イ及びハにおいて同じ。）、会計参与、監査役又は執行役ごとの報酬等の総額を掲げることとする場合　取締役、会計参与、監査役又は執行役ごとの報酬等の総額及び員数

(a) if the total amount of remuneration is listed for each director (in the case of a company with an audit and supervisory committee, a director who is an audit and supervisory committee member or other director; the same applies in (a) and (c)), accounting advisor, company auditor or executive officer for all company officers: The total amount of remuneration for each director, accounting advisor, company auditor or executive officer and the number of officers;

ロ　会社役員の全部につき当該会社役員ごとの報酬等の額を掲げることとする場合　当該会社役員ごとの報酬等の額

(b) if the amount of remuneration is listed for each of the company officers for all company officers: The amount of remuneration for each company officer;

ハ　会社役員の一部につき当該会社役員ごとの報酬等の額を掲げることとする場合　当該会社役員ごとの報酬等の額並びにその他の会社役員についての取締役、会計参与、監査役又は執行役ごとの報酬等の総額及び員数

(c) if the amount of remuneration is listed for each company officer for a portion of company officers: The amount of remuneration for each company officer, and with regard to other company officers, the total amount of remuneration for each director, accounting advisor, company auditor or executive officer and the number of officers;

五　当該事業年度において受け、又は受ける見込みの額が明らかとなった会社役員の報酬等（前号の規定により当該事業年度に係る事業報告の内容とする報酬等及び当該事業年度前の事業年度に係る事業報告の内容とした報酬等を除く。）について、同号イからハまでに掲げる場合の区分に応じ、当該イからハまでに定める事項

(v) regarding the remuneration of company officers for which the amount received or the estimated amount to be received in the business year has become evident (excluding remuneration deemed to be content of a business report in relation to the business year pursuant to the provisions of the preceding item, and remuneration deemed to have been content of a business report in relation to a business year preceding the business year), the particulars prescribed in (a) thorough (c) of the same item, in accordance with the categories of the cases listed in the (a) through (c);

六　各会社役員の報酬等の額又はその算定方法に係る決定に関する方針を定めているときは、当該方針の決定の方法及びその方針の内容の概要

(vi) if policies have been prescribed related to a determination on the amount of remuneration for each company officer or on the method of calculating the amount thereof, the manner in which the policies were determined and a summary of the content thereof;

七　辞任した会社役員又は解任された会社役員（株主総会又は種類株主総会の決議によって解任されたものを除く。）があるときは、次に掲げる事項（当該事業年度前の事業年度に係る事業報告の内容としたものを除く。）

(vii) if there are company officers who have resigned or company officers who have been dismissed, (excluding those dismissed by resolution at a shareholder meeting or general meeting of multiple-class shareholders), the following particulars (excluding those deemed to have been the content of a business report in relation to a preceding business year):

イ　当該会社役員の氏名（会計参与にあっては、氏名又は名称）

(a) the name of the company officer (in the case of accounting advisor, the personal name or company name);

ロ　法第三百四十二条の二第一項若しくは第四項又は第三百四十五条第一項（同条第四項において読み替えて準用する場合を含む。）の意見があるときは、その意見の内容

(b) if an opinion has been given under Article 342-2, paragraph (1) or (4) or Article 345, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article following the deemed replacement of terms), the content of that opinion;

ハ　法第三百四十二条の二第二項又は第三百四十五条第二項（同条第四項において読み替えて準用する場合を含む。）の理由があるときは、その理由

(c) if a reason has been given under Article 342-2, paragraph (2) or Article 345, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article following the deemed replacement of terms), that reason;

八　当該事業年度に係る当該株式会社の会社役員（会計参与を除く。）の重要な兼職の状況

(viii) status of important concurrent holding of positions by company officers (excluding accounting advisor) of the stock company in relation to the business year;

九　会社役員のうち監査役、監査等委員又は監査委員が財務及び会計に関する相当程度の知見を有しているものであるときは、その事実

(ix) among the company officers, if the company auditors, audit and supervisory committee members, and audit committee members have considerable knowledge related to finance and accounting, that fact;

十　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める事項

(x) the particulars prescribed in (a) or (b) in accordance with the categories of the cases listed in (a) or (b) below:

イ　株式会社が当該事業年度の末日において監査等委員会設置会社である場合　常勤の監査等委員の選定の有無及びその理由

(a) if the stock company is a company with an Audit and supervisory committee as of the last day of the relevant business year: Whether or not full-time Audit and supervisory committee members were appointed, and the reasons therefor;

ロ　株式会社が当該事業年度の末日において指名委員会等設置会社である場合　常勤の監査委員の選定の有無及びその理由

(b) if the stock company is a company with a nominating committee, etc. as of the last day of the relevant business year: Whether or not full-time audit committee members were appointed, and the reasons therefor;

十一　前各号に掲げるもののほか、株式会社の会社役員に関する重要な事項

(xi) beyond what is set forth in the preceding items, important particulars regarding company officers of the stock company.

（株式会社の株式に関する事項）

(Particulars Regarding Stock Company Shares)

第百二十二条　第百十九条第三号に規定する「株式会社の株式に関する事項」とは、次に掲げる事項とする。

Article 122 (1) The "particulars regarding stock company's shares" as provided in Article 119, item (iii) refer to the following:

一　当該事業年度の末日において発行済株式（自己株式を除く。次項において同じ。）の総数に対するその有する株式の数の割合が高いことにおいて上位となる十名の株主の氏名又は名称、当該株主の有する株式の数（種類株式発行会社にあっては、株式の種類及び種類ごとの数を含む。）及び当該株主の有する株式に係る当該割合

(i) the names of the top ten shareholders in percentage of shareholdings in relation to the total number of issued shares (excluding treasury shares; hereinafter the same applies in the next paragraph), the number of shares held by the shareholders (in the case of a company with multiple-class shares, including the classes of shares and the number per class), and the percentage of shares held by the shareholder on the last day of the business year;

二　前号に掲げるもののほか、株式会社の株式に関する重要な事項

(ii) beyond what is set forth in the preceding item, other important particulars regarding stock company shares.

２　当該事業年度に関する定時株主総会において議決権を行使することができる者を定めるための法第百二十四条第一項に規定する基準日を定めた場合において、当該基準日が当該事業年度の末日後の日であるときは、前項第一号に掲げる事項については、当該基準日において発行済株式の総数に対するその有する株式の数の割合が高いことにおいて上位となる十名の株主の氏名又は名称、当該株主の有する株式の数（種類株式発行会社にあっては、株式の種類及び種類ごとの数を含む。）及び当該株主の有する株式に係る当該割合とすることができる。この場合においては、当該基準日を明らかにしなければならない。

(2) if the record date prescribed in Article 124, paragraph (1) of the Act for prescribing the persons who can exercise voting rights at the annual shareholder meeting for the business year has been designated, if the record date is after the last day of the business year, the names of the top ten shareholders in percentage of share holdings in relation to the total number of issued shares on the relevant record date, the number of shares held by these shareholders (in the case of a company with class share, including the classes of shares and the number per class), and the percentage of the shares held by the shareholder may be stated as the matters set forth in item (i) of the preceding paragraph. In this case, the record date must be disclosed.

（株式会社の新株予約権等に関する事項）

(Particulars Related to Stock Company Share Options)

第百二十三条　第百十九条第四号に規定する「株式会社の新株予約権等に関する事項」とは、次に掲げる事項とする。

Article 123 The "particulars regarding stock company's share options, etc." as provided in Article 119, item (iv) refer to the following:

一　当該事業年度の末日において当該株式会社の会社役員（当該事業年度の末日において在任している者に限る。以下この条において同じ。）が当該株式会社の新株予約権等（職務執行の対価として当該株式会社が交付したものに限る。以下この号及び次号において同じ。）を有しているときは、次に掲げる者の区分ごとの当該新株予約権等の内容の概要及び新株予約権等を有する者の人数

(i) if company officers of the stock company (limited to those holding office on the last day of the business year; hereinafter the same applies in this Article) hold share options, etc. of the stock company (limited to those that the stock company delivered as consideration for performance of duty; hereinafter the same applies in this item and the following item) on the last day of the business year, a summary of the features of the share options, etc. for each category of the following persons, and the number of persons holding share options, etc.:

イ　当該株式会社の取締役（監査等委員であるもの及び社外役員を除き、執行役を含む。）

(a) directors of the stock company (excluding those who are audit and supervisory committee members and outside officers, including executive officers);

ロ　当該株式会社の社外取締役（監査等委員であるものを除き、社外役員に限る。）

(b) outside directors of the stock company (excluding those who are audit and supervisory committee members, and limited to outside officers);

ハ　当該株式会社の監査等委員である取締役

(c) directors who are audit and supervisory committee members of the stock company;

ニ　当該株式会社の取締役（執行役を含む。）以外の会社役員

(d) company officers other than directors of the stock company (including executive officers);

二　当該事業年度中に次に掲げる者に対して当該株式会社が交付した新株予約権等があるときは、次に掲げる者の区分ごとの当該新株予約権等の内容の概要及び交付した者の人数

(ii) if the stock company has delivered share options, etc. to the following persons during the business year, a summary of the features of the share options, etc. for each category of the following persons and the number of persons receiving delivery:

イ　当該株式会社の使用人（当該株式会社の会社役員を兼ねている者を除く。）

(a) employees of the stock company (excluding those concurrently acting as company officers of the stock company);

ロ　当該株式会社の子会社の役員及び使用人（当該株式会社の会社役員又はイに掲げる者を兼ねている者を除く。）

(b) officers and employees of subsidiary companies of the stock company (excluding company officers of the stock company or those concurrently acting as those listed in (a));

三　前二号に掲げるもののほか、当該株式会社の新株予約権等に関する重要な事項

(iii) beyond what is set forth in the preceding two items, important particulars related to share options, etc. of the stock company.

（社外役員等に関する特則）

(Special Provisions Related to Outside Officers)

第百二十四条　会社役員のうち社外役員である者が存する場合には、株式会社の会社役員に関する事項には、第百二十一条に規定する事項のほか、次に掲げる事項を含むものとする。

Article 124 (1) If, among the company officers, persons who are outside officers exist, the particulars concerning the company officers of a stock company are to include the following particulars beyond the particulars as provided in Article 121:

一　社外役員（直前の定時株主総会の終結の日の翌日以降に在任していた者に限る。次号から第四号までにおいて同じ。）が他の法人等の業務執行者であることが第百二十一条第八号に定める重要な兼職に該当する場合は、当該株式会社と当該他の法人等との関係

(i) if the fact that an outside officer (limited to those in office on or after the date of conclusion of the immediately preceding annual shareholder meeting; the same applies in the following item through item (iv)) concurrently acts as an executive of another corporation, etc. constitutes an important concurrent holding of positions as provided in Article 121, item (viii), the relationship between the stock company and the relevant other corporation, etc.;

二　社外役員が他の法人等の社外役員その他これに類する者を兼任していることが第百二十一条第八号に定める重要な兼職に該当する場合は、当該株式会社と当該他の法人等との関係

(ii) if the fact that an outside officer concurrently acts as an outside officer of another corporation, etc., or a person similar thereto constitutes an important concurrent holding of positions as provided in Article 121, item (viii), the relationship between the stock company and the relevant other corporation, etc.;

三　社外役員が次に掲げる者の配偶者、三親等以内の親族その他これに準ずる者であることを当該株式会社が知っているときは、その事実（重要でないものを除く。）

(iii) if the stock company is aware that an outside officer is a spouse, or a relative within the third degree of kinship, or any other corporation similar to these of any of the following persons, that fact (excluding those unimportant):

イ　当該株式会社の親会社等（自然人であるものに限る。）

(a) a parent company, etc. of the stock company (limited to a natural person);

ロ　当該株式会社又は当該株式会社の特定関係事業者の業務執行者又は役員（業務執行者であるものを除く。）

(b) an executive or an officer (excluding an executive) of the stock company or a specified associated service provider of the stock company;

四　各社外役員の当該事業年度における主な活動状況（次に掲げる事項を含む。）

(iv) status of main activities of each outside officer during the relevant business year (including the following):

イ　取締役会（当該社外役員が次に掲げる者である場合にあっては、次に定めるものを含む。ロにおいて同じ。）への出席の状況

(a) status of attendance at the board of directors meetings (if the outside officer is any of the following persons, including the particulars prescribed below; the same applies in (b)):

（１）　監査役会設置会社の社外監査役　監査役会

1. outside company auditors of a company with a board of company auditors: The board of company auditors meeting;

（２）　監査等委員会設置会社の監査等委員　監査等委員会

2. audit and supervisory committee members of companies with Audit and supervisory committee: audit and supervisory committee meetings;

（３）　指名委員会等設置会社の監査委員　監査委員会

3. audit committee members of companies with nominating committee, etc.: meetings of the audit committee;

ロ　取締役会における発言の状況

(b) status of oral statements at board of directors meetings;

ハ　当該社外役員の意見により当該株式会社の事業の方針又は事業その他の事項に係る決定が変更されたときは、その内容（ものを除く。）

(c) if the business policies or decisions in relation to business or other particulars of the stock company were changed because of the opinion of the outside officer, the content thereof (excluding those unimportant);

ニ　当該事業年度中に当該株式会社において法令又は定款に違反する事実その他不当な業務の執行（当該社外役員が社外監査役である場合にあっては、不正な業務の執行）が行われた事実（重要でないものを除く。）があるときは、各社外役員が当該事実の発生の予防のために行った行為及び当該事実の発生後の対応として行った行為の概要

(d) if a fact exists of a violation of laws and regulations or the articles of incorporation or other unfair execution of business (in the case the outside officer is an outside company auditor, wrongful execution of business) at the stock company during the relevant business year (excluding those that are unimportant), a summary of the actions taken by each outside officer to prevent the occurrence of the fact and the actions taken in response after the occurrence of the fact;

五　当該事業年度に係る社外役員の報酬等について、次のイからハまでに掲げる場合の区分に応じ、当該イからハまでに定める事項

(v) the particulars prescribed in (a) through (c) below, in accordance with the categories of cases listed in the (a) through (c), regarding remuneration of the outside officer during the relevant business year:

イ　社外役員の全部につき報酬等の総額を掲げることとする場合　社外役員の報酬等の総額及び員数

(a) if the total amount of remuneration is listed for all outside officers: The total amount of remuneration of outside officers and the number of outside officers;

ロ　社外役員の全部につき当該社外役員ごとの報酬等の額を掲げることとする場合　当該社外役員ごとの報酬等の額

(b) if the amount of remuneration is listed by outside officer for all of the outside officers: The amount of remuneration for each outside officer;

ハ　社外役員の一部につき当該社外役員ごとの報酬等の額を掲げることとする場合　当該社外役員ごとの報酬等の額並びにその他の社外役員についての報酬等の総額及び員数

(c) if the amount of remuneration is listed by outside officer for some of the outside officers: The amount of remuneration for each outside officer and the total amount of remuneration and the number of officers with regard to other outside officers;

六　当該事業年度において受け、又は受ける見込みの額が明らかとなった社外役員の報酬等（前号の規定により当該事業年度に係る事業報告の内容とする報酬等及び当該事業年度前の事業年度に係る事業報告の内容とした報酬等を除く。）について、同号イからハまでに掲げる場合の区分に応じ、当該イからハまでに定める事項

(vi) regarding the remuneration of outside officers for which the amount received or the estimated amount to be received in the relevant business year has become evident (excluding remuneration deemed to be among the contents of a business report in relation to the business year pursuant to the provisions of the preceding item, and remuneration deemed to have been among the contents of a business report in relation to a business year preceding the business year), the particulars prescribed in (a) through (c) of the preceding item, in accordance with the categories of the cases listed in (a) through (c);

七　社外役員が次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定めるものから当該事業年度において役員としての報酬等を受けているときは、当該報酬等の総額（社外役員であった期間に受けたものに限る。）

(vii) if an outside officer has received remuneration as an officer during the relevant business year from the entities prescribed in (a) or (b) in accordance with the categories of the cases listed in (a) or (b) below, the total amount of the remuneration (limited to remuneration received during the period when the person was an outside officer):

イ　当該株式会社に親会社等がある場合　当該親会社等又は当該親会社等の子会社等（当該株式会社を除く。）

(a) if the stock company has a parent company, etc.: The parent company, etc. or a subsidiary company, etc. (excluding the stock company) of the parent company, etc.;

ロ　当該株式会社に親会社等がない場合　当該株式会社の子会社

(b) if the stock company has no parent company, etc.: A subsidiary company of the stock company;

八　社外役員についての前各号に掲げる事項の内容に対して当該社外役員の意見があるときは、その意見の内容

(viii) if the outside officer has given an opinion about the content of the particulars listed in the preceding items with regard to the outside officer, the content of that opinion.

２　事業年度の末日において監査役会設置会社（大会社に限る。）であって金融商品取引法第二十四条第一項の規定によりその発行する株式について有価証券報告書を内閣総理大臣に提出しなければならないものが社外取締役を置いていない場合には、株式会社の会社役員に関する事項として、第百二十一条に規定する事項のほか、社外取締役を置くことが相当でない理由を事業報告の内容に含めなければならない。

(2) If a person that is a company with a board of company auditors (limited to a large company) as of the last day of the business year and is required to submit an annual securities report to the Prime Minister with respect to shares that it issues pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act does not have an outside director, the reason why it is not appropriate to have an outside director must be included in the content of the business report, beyond the particulars prescribed in Article 121, as particulars related to company officers of the stock company.

３　前項の理由は、当該監査役会設置会社の当該事業年度における事情に応じて記載し、又は記録しなければならない。この場合において、社外監査役が二人以上あることのみをもって当該理由とすることはできない。

(3) The reason prescribed in paragraph (1) must be stated or recorded in accordance with the circumstances of the company with a board of company auditors as of the relevant business year. In this case, the reason may not solely consist of the fact that there are two or more outside directors.

第三目　会計参与設置会社における事業報告の内容

Division 3 Content of the Business Reports of Companies with Accounting Advisor

第百二十五条　株式会社が当該事業年度の末日において会計参与設置会社である場合において、会計参与と当該株式会社との間で法第四百二十七条第一項の契約を締結しているときは、当該契約の内容の概要（当該契約によって当該会計参与の職務の適正性が損なわれないようにするための措置を講じている場合にあっては、その内容を含む。）を事業報告の内容としなければならない。

Article 125 If a stock company is a company with accounting advisor as of the last day of its business year, if a contract under Article 427, paragraph (1) of the Act has been concluded between an accounting advisor and the stock company, a summary of the content of the contract (if measures are taken so that proper the duties of the accounting advisor will not be impaired by the contract, including that content) must be included in the content of its business report.

第四目　会計監査人設置会社における事業報告の内容

Division 4 Content of the Business Reports of Companies with Financial Auditor

第百二十六条　株式会社が当該事業年度の末日において会計監査人設置会社である場合には、次に掲げる事項（株式会社が当該事業年度の末日において公開会社でない場合にあっては、第二号から第四号までに掲げる事項を除く。）を事業報告の内容としなければならない。

Article 126 If a stock company is a company with financial auditor as of the last day of its business year, the following particulars must be included in the content of its business report (if the stock company is not a public company as of the last day of the business year, excluding the particulars listed in item (ii) through item (iv)):

一　会計監査人の氏名又は名称

(i) the name of the financial auditor;

二　当該事業年度に係る各会計監査人の報酬等の額及び当該報酬等について監査役（監査役会設置会社にあっては監査役会、監査等委員会設置会社にあっては監査等委員会、指名委員会等設置会社にあっては監査委員会）が法第三百九十九条第一項の同意をした理由

(ii) the amount of remuneration for each financial auditor in relation to the business year and the reason why the company auditors (the board of company auditors in the case of a company with a board of company auditors, the audit and supervisory committee in the case of a company with an audit and supervisory committee, or the audit committee in the case of a company with a nominating committee, etc.) gave the consent under Article 399, paragraph (1) of the Act with regard to the remuneration;

三　会計監査人に対して公認会計士法第二条第一項の業務以外の業務（以下この号において「非監査業務」という。）の対価を支払っているときは、その非監査業務の内容

(iii) if a financial auditor is paid consideration for services other than those under Article 2, paragraph (1) of the Certified Public Accountants Act (hereinafter referred to as "non-auditing services" in this item), the content of those non-auditing services;

四　会計監査人の解任又は不再任の決定の方針

(iv) policies for determination of dismissal of or refusal to reelect Financial Auditor;

五　会計監査人が現に業務の停止の処分を受け、その停止の期間を経過しない者であるときは、当該処分に係る事項

(v) if a financial auditor is a person subject to a ruling for the suspension of business for whom the period of suspension has not elapsed at the time in question, particulars in relation to the disposition;

六　会計監査人が過去二年間に業務の停止の処分を受けた者である場合における当該処分に係る事項のうち、当該株式会社が事業報告の内容とすることが適切であるものと判断した事項

(vi) if a financial auditor was subject to the ruling for the suspension of business within the past two years, among the particulars in relation to the disposition, particulars that the stock company has determined appropriate to include in the content of a business report;

七　会計監査人と当該株式会社との間で法第四百二十七条第一項の契約を締結しているときは、当該契約の内容の概要（当該契約によって当該会計監査人の職務の適正性が損なわれないようにするための措置を講じている場合にあっては、その内容を含む。）

(vii) if a contract under Article 427, paragraph (1) of the Act has been concluded between a financial auditor and the stock company, a summary of the content of the contract (if measures are taken so that proper the duties of the financial auditor will not be impaired by the contract, including that content);

八　株式会社が法第四百四十四条第三項に規定する大会社であるときは、次に掲げる事項

(viii) if a stock company is a large company as provided in Article 444, paragraph (3) of the Act, the following particulars:

イ　当該株式会社の会計監査人である公認会計士（公認会計士法第十六条の二第五項に規定する外国公認会計士を含む。以下この条において同じ。）又は監査法人に当該株式会社及びその子会社が支払うべき金銭その他の財産上の利益の合計額（当該事業年度に係る連結損益計算書に計上すべきものに限る。）

(a) the total amount of monetary or other economic benefit (limited to items recorded in the consolidated profit-and-loss statement in relation to the business year) the stock company or a subsidiary company thereof is to pay to a certified public accountant (including a foreign certified public accountant as provided in Article 16-2, paragraph (5) of the Certified Public Accountants Act; hereinafter the same applies in this Article) or an audit corporation acting as the financial auditor of the stock company;

ロ　当該株式会社の会計監査人以外の公認会計士又は監査法人（外国におけるこれらの資格に相当する資格を有する者を含む。）が当該株式会社の子会社（重要なものに限る。）の計算関係書類（これに相当するものを含む。）の監査（法又は金融商品取引法（これらの法律に相当する外国の法令を含む。）の規定によるものに限る。）をしているときは、その事実

(b) if a certified public accountant or audit corporation other than the financial auditor of the stock company (including those having qualifications equivalent to these qualifications in a foreign country) is performing an audit (limited to those pursuant to the provisions of the Act and the Financial Instruments and Exchange Act (including foreign laws and regulations equivalent to these Acts)) of accounting documents (including documents equivalent thereto) of a subsidiary company of the stock company (limited to important particulars), that fact;

九　辞任した会計監査人又は解任された会計監査人（株主総会の決議によって解任されたものを除く。）があるときは、次に掲げる事項（当該事業年度前の事業年度に係る事業報告の内容としたものを除く。）

(ix) if financial auditor who has resigned or financial auditor who has been dismissed (excluding those dismissed by resolution of a shareholder meeting) exist, the following (excluding particulars deemed to have been content of a business report in relation to a business year preceding the relevant business year):

イ　当該会計監査人の氏名又は名称

(a) the name of the financial auditor;

ロ　法第三百四十条第三項の理由があるときは、その理由

(b) if a reason of Article 340, paragraph (3) of the Act exists, that reason;

ハ　法第三百四十五条第五項において読み替えて準用する同条第一項の意見があるときは、その意見の内容

(c) if an opinion of Article 345, paragraph (1) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article following the deemed replacement of terms exists, the content of that opinion;

ニ　法第三百四十五条第五項において読み替えて準用する同条第二項の理由又は意見があるときは、その理由又は意見

(d) if a reason or an opinion of Article 345, paragraph (2) of the Act as applied mutatis mutandis pursuant to paragraph (5) of that Article following the deemed replacement of terms exists, that reason or opinion;

十　法第四百五十九条第一項の規定による定款の定めがあるときは、当該定款の定めにより取締役会に与えられた権限の行使に関する方針

(x) if the articles of incorporation contain provisions pursuant to the provisions of Article 459, paragraph (1) of the Act, policies regarding exercise of authority given to the board of directors by the provisions of the articles of incorporation.

第百二十七条　削除

Article 127 Deleted

第五目　事業報告の附属明細書の内容

Division 5 Content of Detailed Statements in the Annex of Business Reports

第百二十八条　事業報告の附属明細書は、事業報告の内容を補足する重要な事項をその内容とするものでなければならない。

Article 128 (1) Detailed statements in the annex of a business report must have as their content important particulars that supplement the content of the business report.

２　株式会社が当該事業年度の末日において公開会社であるときは、他の法人等の業務執行取締役、執行役、業務を執行する社員又は法第五百九十八条第一項の職務を行うべき者その他これに類する者を兼ねることが第百二十一条第八号の重要な兼職に該当する会社役員（会計参与を除く。）についての当該兼職の状況の明細（重要でないものを除く。）を事業報告の附属明細書の内容としなければならない。この場合において、当該他の法人等の事業が当該株式会社の事業と同一の部類のものであるときは、その旨を付記しなければならない。

(2) If a stock company is a public company on the last day of the business year, the details of the status of any concurrent holding of positions (excluding those unimportant) by a company officer (excluding accounting advisor) for whom the fact of having concurrently acted as an executive director, an executive officer, a member executing the business, or a person performing the duties of Article 598, paragraph (1) of the Act or any similar person for another corporation, etc. constitutes an important concurrent holding of positions of Article 121, item (viii) must be included in the content of the detailed statement in the annex of the business report. In this case, if the business of the relevant other corporation, etc. is a business of the same line of business as the business of the stock company, that fact must be appended as a supplementary note.

３　当該株式会社とその親会社等との間の取引（当該株式会社と第三者との間の取引で当該株式会社とその親会社等との間の利益が相反するものを含む。）であって、当該株式会社の当該事業年度に係る個別注記表において会社計算規則第百十二条第一項に規定する注記を要するもの（同項ただし書の規定により同項第四号から第六号まで及び第八号に掲げる事項を省略するものに限る。）があるときは、当該取引に係る第百十八条第五号イからハまでに掲げる事項を事業報告の附属明細書の内容としなければならない。

(3) If there is any transaction between a stock company and its parent company, etc. (including a transaction between the stock company and a third party that results in a conflict of interest between the stock company and its parent company, etc.) that requires the notes prescribed in Article 112, paragraph (1) of the Regulations on Corporate Accounting to be included in the tables of explanatory notes on unconsolidated financial statements of the stock company for the relevant business year (limited to a transaction for which the particulars set forth in items (iv) through (vi) and (viii) of the paragraph are to be omitted pursuant to the proviso to the paragraph), the particulars listed in Article 118, item (v), (a) through (c) relating to the transaction must be included in the content of the detailed statement in the annex of the business report.

第三款　事業報告等の監査

Subsection 3 Auditing of Business Reports

（監査役の監査報告の内容）

(Content of Audit Reports of Company Auditors)

第百二十九条　監査役は、事業報告及びその附属明細書を受領したときは、次に掲げる事項（監査役会設置会社の監査役の監査報告にあっては、第一号から第六号までに掲げる事項）を内容とする監査報告を作成しなければならない。

Article 129 (1) If the company auditor receives a business report and the detailed statement in the annex of that report, that person must prepare an audit report with the following as the content thereof (in the case of a company auditor's audit report for a company with a board of company auditors, the particulars listed from (i) through (vi)):

一　監査役の監査（計算関係書類に係るものを除く。以下この款において同じ。）の方法及びその内容

(i) the means and content of the company auditor's audit (excluding those in relation to accounting documents; hereinafter the same applies in this Subsection);

二　事業報告及びその附属明細書が法令又は定款に従い当該株式会社の状況を正しく示しているかどうかについての意見

(ii) an opinion regarding whether or not the business report and the detailed statement in the annex of that report accurately represent the status of the stock company in accordance with laws and regulations or the articles of incorporation;

三　当該株式会社の取締役（当該事業年度中に当該株式会社が指名委員会等設置会社であった場合にあっては、執行役を含む。）の職務の遂行に関し、不正の行為又は法令若しくは定款に違反する重大な事実があったときは、その事実

(iii) if misconduct or material facts in violation of laws and regulations or the articles of incorporation are present in relation to the execution of the duties of a director of the stock company (including executive officers in the case that the stock company was a company with a nominating committee, etc. during the business year), that fact;

四　監査のため必要な調査ができなかったときは、その旨及びその理由

(iv) if unable to perform the investigations required for audit, that fact and the reason thereof;

五　第百十八条第二号に掲げる事項（監査の範囲に属さないものを除く。）がある場合において、当該事項の内容が相当でないと認めるときは、その旨及びその理由

(v) if the particulars listed in Article 118, item (ii) are present (excluding those not belonging to the scope of audits), and the content of the particulars is found to be inappropriate, that fact and the reason thereof;

六　第百十八条第三号若しくは第五号に規定する事項が事業報告の内容となっているとき又は前条第三項に規定する事項が事業報告の附属明細書の内容となっているときは、当該事項についての意見

(vi) if the particulars as provided in Article 118, item (iii) or (v) are the content of the business report or the particulars as provided in paragraph (3) of the preceding Article are the content of the detailed statement in the annex of that business report, an opinion regarding those particulars;

七　監査報告を作成した日

(vii) the date on which the audit report was prepared.

２　前項の規定にかかわらず、監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある株式会社の監査役は、同項各号に掲げる事項に代えて、事業報告を監査する権限がないことを明らかにした監査報告を作成しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, a company auditor of a stock company for which the articles of incorporation contain provisions to the effect of limiting the scope of audits by company auditors to particulars related to accounting, in lieu of the particulars listed in the items of the same paragraph, must prepare an audit report clarifying the fact that the company auditor lacks the authority to audit a business report.

（監査役会の監査報告の内容等）

(Content of a Board of Company Auditor Audit Reports)

第百三十条　監査役会は、前条第一項の規定により監査役が作成した監査報告（以下この条において「監査役監査報告」という。）に基づき、監査役会の監査報告（以下この条において「監査役会監査報告」という。）を作成しなければならない。

Article 130 (1) The board of company auditors must prepare an audit report of the board of company auditors (hereinafter referred to as "board of company auditors audit report" in this Article) based upon the audit report prepared by the company auditor pursuant to the provisions of paragraph (1) of the preceding Article (hereinafter referred to as "company auditor audit report" in this Article).

２　監査役会監査報告は、次に掲げる事項を内容とするものでなければならない。この場合において、監査役は、当該事項に係る監査役会監査報告の内容と当該事項に係る当該監査役の監査役監査報告の内容が異なる場合には、当該事項に係る監査役監査報告の内容を監査役会監査報告に付記することができる。

(2) The board of company auditors audit report must include the following. In this case, the company auditor may make a supplementary note to the board of company auditors audit report with the content of the company auditor audit report in relation to the relevant particulars if the relevant content of the board of company auditors audit report differs from the relevant content of the company auditor audit report:

一　監査役及び監査役会の監査の方法及びその内容

(i) the means and content of the audits of the company auditor and the board of company auditors;

二　前条第一項第二号から第六号までに掲げる事項

(ii) the particulars listed in paragraph (1), item (ii) through item (vi) of the preceding Article;

三　監査役会監査報告を作成した日

(iii) the date on which the board of company auditors audit report was prepared.

３　監査役会が監査役会監査報告を作成する場合には、監査役会は、一回以上、会議を開催する方法又は情報の送受信により同時に意見の交換をすることができる方法により、監査役会監査報告の内容（前項後段の規定による付記の内容を除く。）を審議しなければならない。

(3) If the board of company auditors prepares the board of company auditors audit report, the board of company auditors must deliberate on the content (excluding the content of a supplementary note pursuant to the provisions of the second sentence of the preceding paragraph) of the board of company auditors audit report by the means of holding a conference, or by any means where opinions may be exchanged simultaneously by sending and receiving information at least once.

（監査等委員会の監査報告の内容等）

(Content of an Audit and Supervisory Committee Audit Reports)

第百三十条の二　監査等委員会は、事業報告及びその附属明細書を受領したときは、次に掲げる事項を内容とする監査報告を作成しなければならない。この場合において、監査等委員は、当該事項に係る監査報告の内容が当該監査等委員の意見と異なる場合には、その意見を監査報告に付記することができる。

Article 130-2 (1) If the audit and supervisory committee receives the business report and a detailed statement in its annex, the committee must prepare an audit report with the following particulars as content. In this case, audit and supervisory committee members may make a supplementary note to the audit report with an opinion if the relevant content of the audit report differs from the opinion of the audit and supervisory committee member:

一　監査等委員会の監査の方法及びその内容

(i) the means and content of the audit of the audit and supervisory committee;

二　第百二十九条第一項第二号から第六号までに掲げる事項

(ii) the particulars listed in paragraph (1), item (ii) through item (vi) of Article 129;

三　監査報告を作成した日

(iii) the date on which the audit report was prepared.

２　前項に規定する監査報告の内容（同項後段の規定による付記の内容を除く。）は、監査等委員会の決議をもって定めなければならない。

(2) The content of the audit report as provided in the preceding paragraph must be prescribed by resolution of the audit and supervisory committee (excluding content of any supplementary note pursuant to the provisions of the second sentence of the same paragraph).

（監査委員会の監査報告の内容等）

(Content of an Audit Committee Audit Reports)

第百三十一条　監査委員会は、事業報告及びその附属明細書を受領したときは、次に掲げる事項を内容とする監査報告を作成しなければならない。この場合において、監査委員は、当該事項に係る監査報告の内容が当該監査委員の意見と異なる場合には、その意見を監査報告に付記することができる。

Article 131 (1) If an audit committee receives a business report and a detailed statement in its annex, the committee must prepare an audit report having with the following particulars as content. In this case, audit committee members may make a supplementary note to the audit report with an opinion if the relevant content of the audit report differs from the opinion of the audit committee member:

一　監査委員会の監査の方法及びその内容

(i) the means and content of the audit of the audit committee;

二　第百二十九条第一項第二号から第六号までに掲げる事項

(ii) the particulars listed in paragraph (1), item (ii) through item (vi) of Article 129;

三　監査報告を作成した日

(iii) the date on which the audit report was prepared.

２　前項に規定する監査報告の内容（同項後段の規定による付記の内容を除く。）は、監査委員会の決議をもって定めなければならない。

(2) The content of the audit report as provided in the preceding paragraph must be prescribed by resolution of the audit committee (excluding content of any supplementary note pursuant to the provisions of the second sentence of the same paragraph).

（監査役監査報告等の通知期限）

(Notification Deadline for Company Auditor Audit Reports)

第百三十二条　特定監査役は、次に掲げる日のいずれか遅い日までに、特定取締役に対して、監査報告（監査役会設置会社にあっては、第百三十条第一項の規定により作成した監査役会の監査報告に限る。以下この条において同じ。）の内容を通知しなければならない。

Article 132 (1) A specified company auditor must notify a specified director of the content of the audit report (in the case of a company with a board of company auditors, limited to the audit report of the board of company auditors prepared pursuant to the provisions of Article 130, paragraph (1); hereinafter the same applies in this Article) by whichever of the following days is the latest:

一　事業報告を受領した日から四週間を経過した日

(i) the day on which four weeks have elapsed from the day on which the business report was received;

二　事業報告の附属明細書を受領した日から一週間を経過した日

(ii) the day on which one week has elapsed from the day on which the detailed statement in the annex of the business report was received;

三　特定取締役及び特定監査役の間で合意した日

(iii) the date agreed upon between the specified director and the specified company auditor.

２　事業報告及びその附属明細書については、特定取締役が前項の規定による監査報告の内容の通知を受けた日に、監査役（監査等委員会設置会社にあっては監査等委員会、指名委員会等設置会社にあっては、監査委員会）の監査を受けたものとする。

(2) The audit by the company auditor (the audit and supervisory committee in the case of a company with an audit and supervisory committee or the audit committee in the case of a company with a nominating committee, etc.) is deemed to have been received on the date on which the specified director receives notice of the content of the audit report pursuant to the preceding paragraph with regard to the business report and detailed statement in its annex.

３　前項の規定にかかわらず、特定監査役が第一項の規定により通知をすべき日までに同項の規定による監査報告の内容の通知をしない場合には、当該通知をすべき日に、事業報告及びその附属明細書については、監査役（監査等委員会設置会社にあっては監査等委員会、指名委員会等設置会社にあっては、監査委員会）の監査を受けたものとみなす。

(3) Notwithstanding the provisions of the preceding paragraph, if the specified company auditor does not give notice of the content of the audit report pursuant to the provisions of paragraph (1) by the date that notice should be given pursuant to the same paragraph, the audit of the company auditor (the audit and supervisory committee in the case of a company with an audit and supervisory committee or the audit committee in the case of a company with a nominating committee, etc.) is deemed to have been received for the business report and the detailed statement in its annex.

４　第一項及び第二項に規定する「特定取締役」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう。

(4) The phrase "specified director" as provided in paragraph (1) and paragraph (2) means the person prescribed in each of the following items, in accordance with the categories of cases listed below:

一　第一項の規定による通知を受ける者を定めた場合　当該通知を受ける者と定められた者

(i) if the person to receive notice pursuant to the provisions of paragraph (1) is prescribed: The person prescribed to receive that notice;

二　前号に掲げる場合以外の場合　事業報告及びその附属明細書の作成に関する職務を行った取締役又は執行役

(ii) in cases other than the case listed in the preceding item: The director or executive officer performing duties related to preparation of the business report and the detailed statement in its annex.

５　第一項及び第三項に規定する「特定監査役」とは、次の各号に掲げる株式会社の区分に応じ、当該各号に定める者とする。

(5) The "specified company auditor" as provided in paragraph (1) and paragraph (3) is the person prescribed in the following items, in accordance with the categories of companies listed in the items:

一　監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある株式会社を含み、監査役会設置会社を除く。）　次のイからハまで掲げる場合の区分に応じ、当該イからハまでに定める者

(i) companies with company auditor (including stock companies the articles of incorporation of which contain provisions to the effect of limiting the scope of audits by company auditors to particulars related to accounting, and excluding companies with boards of company auditors): The persons prescribed in (a) through (c) below, in accordance with the categories of the cases listed in the (a) through (c):

イ　二以上の監査役が存する場合において、第一項の規定による監査報告の内容の通知をすべき監査役を定めたとき　当該通知をすべき監査役として定められた監査役

(a) if two or more company auditors exist, if the company auditor to give notice of the content of the audit report pursuant to the provisions of paragraph (1) is prescribed: The company auditor prescribed as the company auditor to give the notice;

ロ　二以上の監査役が存する場合において、第一項の規定による監査報告の内容の通知をすべき監査役を定めていないとき　全ての監査役

(b) if two or more company auditors exist, if the company auditor to give notice of the content of the audit report pursuant to the provisions of paragraph (1) is not prescribed: All company auditors;

ハ　イ又はロに掲げる場合以外の場合　監査役

(c) in cases other than the cases listed in (a) or (b): The company auditor;

二　監査役会設置会社　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める者

(ii) companies with boards of company auditors: The persons prescribed in (a) or (b) below, in accordance with the categories of the cases listed in the (a) or (b):

イ　監査役会が第一項の規定による監査報告の内容の通知をすべき監査役を定めた場合　当該通知をすべき監査役として定められた監査役

(a) if the board of company auditors has prescribed a company auditor to give notice of the content of the audit report pursuant to paragraph (1): The company auditor prescribed as the company auditor to give that notice;

ロ　イに掲げる場合以外の場合　全ての監査役

(b) in cases other than the case listed in (a): All company auditors;

三　監査等委員会設置会社　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める者

(iii) companies with audit and supervisory committee: The persons prescribed in (a) or (b) below, in accordance with the categories of the cases listed in the (a) or (b):

イ　監査等委員会が第一項の規定による監査報告の内容の通知をすべき監査等委員を定めた場合　当該通知をすべき監査等委員として定められた監査等委員

(a) if the audit and supervisory committee has prescribed an audit and supervisory committee member to give notice of the content of the audit report pursuant to paragraph (1): The audit and supervisory committee member prescribed as the audit and supervisory committee member to give that notice;

ロ　イに掲げる場合以外の場合　監査等委員のうちいずれかの者

(b) in cases other than the case listed in (a): Any audit and supervisory committee member;

四　指名委員会等設置会社　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める者

(iv) companies with nominating committee, etc.: The persons prescribed in (a) or (b) below, in accordance with the categories of the cases listed in the (a) or (b):

イ　監査委員会が第一項の規定による監査報告の内容の通知をすべき監査委員を定めた場合　当該通知をすべき監査委員として定められた監査委員

(a) if the audit committee has prescribed an audit committee member to give notice of the content of the audit report pursuant to paragraph (1): The audit committee member prescribed as the audit committee member to give that notice;

ロ　イに掲げる場合以外の場合　監査委員のうちいずれかの者

(b) in cases other than the case listed in (a): Any audit committee member.

第四款　事業報告等の株主への提供

Subsection 4 Provision of Business Reports to Shareholders

第百三十三条　法第四百三十七条の規定により株主に対して行う提供事業報告（次の各号に掲げる株式会社の区分に応じ、当該各号に定めるものをいう。以下この条において同じ。）の提供に関しては、この条に定めるところによる。

Article 133 (1) The provision to shareholders of the business report presented pursuant to the provisions of Article 437 of the Act (meaning the reports prescribed in the following items, in accordance with the categories of stock companies listed in each the item; hereinafter the same applies in this Article) is governed by the provisions of this Article:

一　株式会社（監査役設置会社、監査等委員会設置会社及び指名委員会等設置会社を除く。）　事業報告

(i) stock company (excluding companies with company auditor, companies with audit and supervisory committee, and companies with nominating committee, etc.): business report;

二　監査役設置会社、監査等委員会設置会社及び指名委員会等設置会社　次に掲げるもの

(ii) company with company auditor, company with an audit and supervisory committee, and company with a nominating committee, etc.: The following reports:

イ　事業報告

(a) business report;

ロ　事業報告に係る監査役（監査役会設置会社にあっては監査役会、監査等委員会設置会社にあっては監査等委員会、指名委員会等設置会社にあっては監査委員会）の監査報告があるときは、当該監査報告（二以上の監査役が存する株式会社（監査役会設置会社を除く。）の各監査役の監査報告の内容（監査報告を作成した日を除く。）が同一である場合にあっては、一又は二以上の監査役の監査報告）

(b) if an audit report of company auditors (the board of company auditors in the case of a company with a board of company auditors, the audit and supervisory committee in the case of a company with an Audit and supervisory committee, or the audit committee in the case of a company with a nominating committee, etc.) exists for a business report, the audit report (if the content of the audit reports of each company auditor of a stock company (excluding companies with boards of company auditors) for which there are two or more company auditors are identical (excluding the date on which the audit reports were prepared), the audit reports of one or more of the company auditors);

ハ　前条第三項の規定により監査を受けたものとみなされたときは、その旨を記載又は記録をした書面又は電磁的記録

(c) if it is deemed that auditing was undertaken pursuant to the provisions of paragraph (3) of the preceding Article, a document or electronic or magnetic record stating or recording that fact.

２　定時株主総会の招集通知（法第二百九十九条第二項又は第三項の規定による通知をいう。以下この条において同じ。）を次の各号に掲げる方法により行う場合には、提供事業報告は、当該各号に定める方法により提供しなければならない。

(2) If the notice of convocation for the annual shareholder meeting (meaning the notice pursuant to the provisions of Article 299, paragraph (2) or paragraph (3) of the Act; hereinafter the same applies in this Article) is carried out by a means listed in the following items, the business report presented must be provided by the means prescribed in each respective item:

一　書面の提供　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める方法

(i) provision in writing: The means prescribed in (a) or (b) below, in accordance with the categories of the cases listed in the (a) or (b):

イ　提供事業報告が書面をもって作成されている場合　当該書面に記載された事項を記載した書面の提供

(a) if the business report presented is prepared in writing: Provision of a document that states the particulars stated therein;

ロ　提供事業報告が電磁的記録をもって作成されている場合　当該電磁的記録に記録された事項を記載した書面の提供

(b) if the business report presented is prepared as electronic or magnetic records: Provision of a document stating the particulars recorded in the electronic or magnetic records;

二　電磁的方法による提供　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める方法

(ii) provision by electronic or magnetic means: The means prescribed in (a) or (b) below, in accordance with the categories of the cases listed in the (a) or (b):

イ　提供事業報告が書面をもって作成されている場合　当該書面に記載された事項の電磁的方法による提供

(a) if the business report presented is prepared in writing: Provision by electronic or magnetic means of the particulars stated in the document;

ロ　提供事業報告が電磁的記録をもって作成されている場合　当該電磁的記録に記録された事項の電磁的方法による提供

(b) if the business report presented is prepared as electronic or magnetic records: Provision by electronic or magnetic means of the particulars stated in the electronic or magnetic records.

３　事業報告に表示すべき事項（次に掲げるものを除く。）に係る情報を、定時株主総会に係る招集通知を発出する時から定時株主総会の日から三箇月が経過する日までの間、継続して電磁的方法により株主が提供を受けることができる状態に置く措置（第二百二十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置を使用する方法によって行われるものに限る。第七項において同じ。）をとる場合における前項の規定の適用については、当該事項につき同項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株主に対して提供したものとみなす。ただし、この項の措置をとる旨の定款の定めがある場合に限る。

(3) Regarding the application of the provisions of the preceding paragraph if measures are taken to make information in relation to particulars to be indicated in the business report (excluding the particulars listed below) available for provision to shareholders continuously by electronic or magnetic means from the time of dispatch of the notice of convocation in relation to the annual shareholder meeting until the date on which three months have elapsed from the date of the annual shareholder meeting (of the means listed in Article 222, paragraph (1), item (i), (b), limited to those performed by means of using an automatic public transmission server connected to the internet; the same applies in paragraph (7)), the particulars are deemed to have been provided to shareholders by the means prescribed in the following items, in accordance with the categories of the cases listed in each item of same paragraph with respect to the particulars; provided, however, that this is limited to the case if the articles of incorporation contain provisions for taking the measures of this paragraph:

一　第百二十条第一項第四号、第五号、第七号及び第八号並びに第百二十一条第一号、第二号及び第四号から第六号までに掲げる事項並びに第百二十四条第二項の規定により事業報告に表示すべき事項

(i) the particulars listed in Article 120, paragraph (1), item (iv), item (v), item (vii) and item (viii) and Article 121, item (i), item (ii) and item (iv) through item (vi), and the particulars to be indicated in the business report pursuant to the provisions of Article 124, paragraph (2);

二　事業報告に表示すべき事項（前号に掲げるものを除く。）につきこの項の措置をとることについて監査役、監査等委員会又は監査委員会が異議を述べている場合における当該事項

(ii) particulars if the company auditor, audit and supervisory committee, or audit committee states an objection with regard to taking the measures of this paragraph with respect to particulars to be indicated in the business report (excluding the particulars listed in the preceding item).

４　前項の場合には、取締役は、同項の措置をとるために使用する自動公衆送信装置のうち当該措置をとるための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該電子計算機に備えられたファイルに当該情報を記録することができるものを株主に対して通知しなければならない。

(4) In the case of the preceding paragraph, the directors must notify shareholders of the codes, including characters and marks or combinations thereof, for identifying on the internet the relevant part of the automatic public transmission server utilized in the measures of the same paragraph that was used for the purposes of undertaking the measures that allows the receiver of information to inspect the contents of the information and record the information in files stored in a computer through direct input into the computer used by the receiver.

５　第三項の規定により事業報告に表示した事項の一部が株主に対して第二項各号に定める方法により提供したものとみなされた場合において、監査役、監査等委員会又は監査委員会が、現に株主に対して提供される事業報告が監査報告を作成するに際して監査をした事業報告の一部であることを株主に対して通知すべき旨を取締役に請求したときは、取締役は、その旨を株主に対して通知しなければならない。

(5) If a portion of the particulars indicated in the business report pursuant to the provisions of paragraph (3) are deemed to have been provided to shareholders by means prescribed in the items of paragraph (2), if the company auditor, audit and supervisory committee, or audit committee requests of the directors to the effect that notice is to be made to the shareholders that the business report actually provided to the shareholders is a portion of the business report for which an audit was performed at the preparation of an audit report, the directors must inform the shareholders of that fact.

６　取締役は、事業報告の内容とすべき事項について、定時株主総会の招集通知を発出した日から定時株主総会の前日までの間に修正をすべき事情が生じた場合における修正後の事項を株主に周知させる方法を、当該招集通知と併せて通知することができる。

(6) The directors, with respect to particulars that should be included in business reports, if circumstances have arisen in the interval between the day the notice of convocation of the annual shareholder meeting was dispatched until the day before the annual shareholder meeting that should be revised, may give notice of convocation together with notice of a means to make shareholders aware of the particulars after revision.

７　第三項の規定は、同項各号に掲げる事項に係る情報についても、電磁的方法により株主が提供を受けることができる状態に置く措置をとることを妨げるものではない。

(7) The provisions of paragraph (3) do not preclude taking measures to also make information in relation to the particulars listed in the items of the same paragraph available for provision to shareholders by electronic or magnetic means.

第六章　事業の譲渡等

Chapter VI Transferring Business

（総資産額）

(Total Amount of Assets)

第百三十四条　法第四百六十七条第一項第二号及び第二号の二イに規定する法務省令で定める方法は、算定基準日（同項第二号又は第二号の二に規定する譲渡に係る契約を締結した日（当該契約により当該契約を締結した日と異なる時（当該契約を締結した日後から当該譲渡の効力が生ずる時の直前までの間の時に限る。）を定めた場合にあっては、当該時）をいう。以下この条において同じ。）における第一号から第八号までに掲げる額の合計額から第九号に掲げる額を減じて得た額をもって株式会社の総資産額とする方法とする。

Article 134 (1) The means prescribed by Ministry of Justice Order as provided in Article 467, paragraph (1), item (ii) and item (ii)-2, (a) of the Act is a means of treating as the total amount of assets of the stock company the amount obtained by subtracting the amount listed in item (ix) from the total amount of the amounts listed in item (i) through item (viii) on the calculation reference date (meaning the date on which the contract in relation to the assignment as provided in item (ii) or item (ii)-2, (a) of the same paragraph was concluded (if a time differing from the date on which the relevant contract was concluded is prescribed (limited to the time from after the day on which the contract was concluded until immediately prior to the time at which the assignment becomes effective), that time); hereinafter the same applies in this Article):

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserves;

三　利益準備金の額

(iii) amount of retained earnings reserves;

四　法第四百四十六条に規定する剰余金の額

(iv) amount of surplus as provided in Article 446 of the Act;

五　最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）。以下この項において同じ。）の末日（最終事業年度がない場合にあっては、株式会社の成立の日。以下この条において同じ。）における評価・換算差額等に係る額

(v) the amount of valuation and translation differences, etc. on the last day of the most recent business year (in the case as provided in Article 461, paragraph (2), item (ii) of the Act, the period of Article 441, paragraph (1), item (ii) of the Act (if two or more of the periods exist, the period with the latest last day); hereinafter the same applies in this paragraph) (if there is no most recent business year, the day of formation of the stock company, hereinafter the same applies in this Article);

六　新株予約権の帳簿価額

(vi) book value of share options;

七　最終事業年度の末日において負債の部に計上した額

(vii) the amount recorded in the section on liabilities on the last day of the most recent business year;

八　最終事業年度の末日後に吸収合併、吸収分割による他の会社の事業に係る権利義務の承継又は他の会社（外国会社を含む。）の事業の全部の譲受けをしたときは、これらの行為により承継又は譲受けをした負債の額

(viii) if a succession to rights and obligations in relation to the business of another company occurs from an absorption-type merger or an absorption-type company split, or an acceptance of assignment of all business of another company (including foreign companies) is performed after the last date of the most recent business year, the amount of liabilities succeeded to or assigned as a result of these acts;

九　自己株式及び自己新株予約権の帳簿価額の合計額

(ix) total book value of treasury shares and the stock company's own share options.

２　前項の規定にかかわらず、算定基準日において法第四百六十七条第一項第二号又は第二号の二に規定する譲渡をする株式会社が清算株式会社である場合における同項第二号及び第二号の二イに規定する法務省令で定める方法は、法第四百九十二条第一項の規定により作成した貸借対照表の資産の部に計上した額をもって株式会社の総資産額とする方法とする。

(2) Notwithstanding the provisions of the preceding paragraph, the means prescribed by Ministry of Justice Order as provided in Article 467, paragraph (1), item (ii) and item (ii)-2, (a) of the Act if the stock company performing an assignment as provided in item (ii) or item (ii)-2, (a) of the same paragraph is a liquidating stock company on the calculation reference date is that of treating the amount recorded in the section on assets on the balance sheet prepared pursuant to the provisions of Article 492, paragraph (1) of the Act as the total amount of the assets of the stock company.

（純資産額）

(Amount of Net Assets)

第百三十五条　法第四百六十七条第一項第五号ロに規定する法務省令で定める方法は、算定基準日（同号に規定する取得に係る契約を締結した日（当該契約により当該契約を締結した日と異なる時（当該契約を締結した日後から当該取得の効力が生ずる時の直前までの間の時に限る。）を定めた場合にあっては、当該時）をいう。以下この条において同じ。）における第一号から第六号までに掲げる額の合計額から第七号に掲げる額を減じて得た額（当該額が五百万円を下回る場合にあっては、五百万円）をもって株式会社の純資産額とする方法とする。

Article 135 (1) The means prescribed by Ministry of Justice Order as provided in Article 467, paragraph (1), item (v), (b) of the Act is that of treating as the amount of net assets of the stock company the amount (if the amount is less than five million yen, five million yen) obtained by subtracting the amount listed in item (vii) from the total amount of the amounts listed in item (i) through item (vi) on the calculation reference date (meaning the date on which the contract in relation to the acquisition as provided in the same item was concluded (if a time differing from the date on which the relevant contract was concluded is prescribed in the contract (limited to the time from the date after which the contract was concluded until immediately prior to the time at which the acquisition becomes effective), that time; hereinafter the same applies in this Article)):

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserves;

三　利益準備金の額

(iii) amount of retained earnings reserves;

四　法第四百四十六条に規定する剰余金の額

(iv) amount of surplus as provided in Article 446 of the Act;

五　最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）。以下この号において同じ。）の末日（最終事業年度がない場合にあっては、株式会社の成立の日）における評価・換算差額等に係る額

(v) the amount of valuation and translation differences, etc. on the last day of the most recent business year (in the case as provided in Article 461, paragraph (2), item (ii) of the Act, the period of Article 441, paragraph (1), item (ii) of the Act (if two or more of the periods exist, the period with the latest last day); hereinafter the same applies in this paragraph) (if there is no most recent business year, the day of formation of the stock company);

六　新株予約権の帳簿価額

(vi) book value of share options;

七　自己株式及び自己新株予約権の帳簿価額の合計額

(vii) total book value of treasury shares and the stock company's own share options.

２　前項の規定にかかわらず、算定基準日において法第四百六十七条第一項第五号に規定する取得をする株式会社が清算株式会社である場合における同号ロに規定する法務省令で定める方法は、法第四百九十二条第一項の規定により作成した貸借対照表の資産の部に計上した額から負債の部に計上した額を減じて得た額（当該額が五百万円を下回る場合にあっては、五百万円）をもって株式会社の純資産額とする方法とする。

(2) Notwithstanding the provisions of the preceding paragraph, the means prescribed by Ministry of Justice Order as provided in Article 467, paragraph (1), item (v), (b) of the Act if the stock company performing an acquisition as provided in the same item is a liquidating stock company on the calculation reference date is a means of treating as the amount of net assets of the stock company an amount obtained by subtracting the amount recorded in the section on liabilities from the amount recorded in the section on assets on the balance sheet prepared pursuant to the provisions of Article 492, paragraph (1) of the Act (if the amount is less than five million yen, five million yen).

（特別支配会社）

(Special Controlling Company)

第百三十六条　法第四百六十八条第一項に規定する法務省令で定める法人は、次に掲げるものとする。

Article 136 (1) Corporations prescribed by Ministry of Justice Order as provided in Article 468, paragraph (1) of the Act are as follows:

一　法第四百六十八条第一項に規定する他の会社がその持分の全部を有する法人（株式会社を除く。）

(i) a corporation in which another company as provided in Article 468, paragraph (1) of the Act holds all of the equity interests (except for a stock company);

二　法第四百六十八条第一項に規定する他の会社及び特定完全子法人（当該他の会社が発行済株式の全部を有する株式会社及び前号に掲げる法人をいう。以下この項において同じ。）又は特定完全子法人がその持分の全部を有する法人

(ii) a corporation in which another company as provided in Article 468, paragraph (1) of the Act and a specified wholly-owned subsidiary corporation (meaning a stock company in which the relevant other company holds the entirety of the issued shares, and the corporation listed in the preceding item; hereinafter the same applies in this paragraph) or a specified wholly-owned subsidiary corporation holds all of the equity interests.

２　前項第二号の規定の適用については、同号に掲げる法人は、同号に規定する特定完全子法人とみなす。

(2) With regard to the application of the provisions of item (ii) of the preceding paragraph, a corporation listed in that item is deemed to be a specified wholly-owned subsidiary corporation as provided in that item.

（純資産額）

(Amount of Net Assets)

第百三十七条　法第四百六十八条第二項第二号に規定する法務省令で定める方法は、算定基準日（法第四百六十七条第一項第三号に規定する譲受けに係る契約を締結した日（当該契約により当該契約を締結した日と異なる時（当該契約を締結した日後から当該譲受けの効力が生ずる時の直前までの間の時に限る。）を定めた場合にあっては、当該時）をいう。以下この条において同じ。）における第一号から第六号までに掲げる額の合計額から第七号に掲げる額を減じて得た額（当該額が五百万円を下回る場合にあっては、五百万円）をもって株式会社の純資産額とする方法とする。

Article 137 (1) The means prescribed by Ministry of Justice Order as provided in Article 468, paragraph (2), item (ii) of the Act is that of treating the amount obtained by subtracting the amount listed in item (vii) (if the amount is less than five million yen, five million yen) from the total of the amounts listed in item (i) through item (vi) as of the calculation reference date (meaning the date on which the contract in relation to acceptance as provided in Article 467, paragraph (1), item (iii) of the Act was concluded (if a time differing from the day on which the contract was concluded is prescribed by that contract, the time (limited to the time from the date after which the contract was concluded until immediately prior to the time at which the acceptance becomes effective); hereinafter the same applies in this Article)) as the amount of the net assets of the stock company:

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserves;

三　利益準備金の額

(iii) amount of retained earnings reserves;

四　法第四百四十六条に規定する剰余金の額

(iv) amount of surplus as provided in Article 446 of the Act;

五　最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）。以下この号において同じ。）の末日（最終事業年度がない場合にあっては、株式会社の成立の日）における評価・換算差額等に係る額

(v) the amount of valuation and translation differences, etc. on the last day of the most recent business year (in the case as provided in Article 461, paragraph (2), item (ii) of the Act, the period of Article 441, paragraph (1), item (ii) of the Act (if two or more of the periods exist, the period with the latest last day)) (if there is no most recent business year, the day of formation of the stock company);

六　新株予約権の帳簿価額

(vi) book value of share options;

七　自己株式及び自己新株予約権の帳簿価額の合計額

(vii) total book value of treasury shares and the stock company's own share options.

２　前項の規定にかかわらず、算定基準日において法第四百六十七条第一項第三号に規定する譲受けをする株式会社が清算株式会社である場合における法第四百六十八条第二項第二号に規定する法務省令で定める方法は、法第四百九十二条第一項の規定により作成した貸借対照表の資産の部に計上した額から負債の部に計上した額を減じて得た額（当該額が五百万円を下回る場合にあっては、五百万円）をもって株式会社の純資産額とする方法とする。

(2) Notwithstanding the provisions of the preceding paragraph, the means prescribed by Ministry of Justice Order as provided in Article 468, paragraph (2), item (ii) of the Act if the stock company performing an acceptance as provided in Article 467, paragraph (1), item (iii) of the Act is a liquidating stock company on the calculation reference date are those of treating as the amount of net assets of the stock company an amount obtained by subtracting the amount recorded in the section on liabilities from the amount recorded in the section on assets on the balance sheet prepared pursuant to the provisions of Article 492, paragraph (1) of the Act (if the amount is less than five million yen, five million yen).

（事業譲渡等につき株主総会の承認を要する場合）

(Cases Where Approval at a Shareholder Meeting Is Required for a Business Transfer)

第百三十八条　法第四百六十八条第三項に規定する法務省令で定める数は、次に掲げる数のいずれか小さい数とする。

Article 138 The number prescribed Ministry of Justice Order as provided in Article 468, paragraph (3) of the Act is the smallest of the following numbers:

一　特定株式（法第四百六十八条第三項に規定する行為に係る株主総会において議決権を行使することができることを内容とする株式をいう。以下この条において同じ。）の総数に二分の一（当該株主総会の決議が成立するための要件として当該特定株式の議決権の総数の一定の割合以上の議決権を有する株主が出席しなければならない旨の定款の定めがある場合にあっては、当該一定の割合）を乗じて得た数に三分の一（当該株主総会の決議が成立するための要件として当該株主総会に出席した当該特定株主（特定株式の株主をいう。以下この条において同じ。）の有する議決権の総数の一定の割合以上の多数が賛成しなければならない旨の定款の定めがある場合にあっては、一から当該一定の割合を減じて得た割合）を乗じて得た数に一を加えた数

(i) the number that added one to the number obtained by multiplying the total number of specified shares (meaning the shares that feature the fact that voting rights may be exercised at the shareholder meeting in relation to the acts as provided in Article 468, paragraph (3) of the Act; hereinafter the same applies in this Article) by one-half (if it has been provided in the articles of incorporation to the effect that shareholders holding voting rights at or above a certain ratio of the total number of voting rights of the specified shares must be in attendance as a requirement for adoption of resolutions at the shareholder meeting, the relevant ratio), and multiplying the number by one-third (if it has been provided in the articles of incorporation to the effect that a majority of at least a certain ratio of the total voting rights held by the specified shareholders (meaning shareholders of specified shares; hereinafter the same applies in this Article) in attendance at the shareholder meeting must approve as a requirement for adoption of resolutions at the shareholder meeting, the ratio obtained by subtracting the relevant ratio from one);

二　法第四百六十八条第三項に規定する行為に係る決議が成立するための要件として一定の数以上の特定株主の賛成を要する旨の定款の定めがある場合において、特定株主の総数から株式会社に対して当該行為に反対する旨の通知をした特定株主の数を減じて得た数が当該一定の数未満となるときにおける当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(ii) if it has been provided in the articles of incorporation to the effect that approval of a certain number or more of specified shareholders is required as a requirement for adoption of resolutions in relation to the acts as provided in Article 468, paragraph (3) of the Act, the number of specified shares held by specified shareholders who gave notice of opposition to the acts if the number obtained by subtracting the number of specified shareholders who gave notice of opposition to the acts to the company from the total number of specified shareholders is less than the relevant number;

三　法第四百六十八条第三項に規定する行為に係る決議が成立するための要件として前二号の定款の定め以外の定款の定めがある場合において、当該行為に反対する旨の通知をした特定株主の全部が同項に規定する株主総会において反対したとすれば当該決議が成立しないときは、当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(iii) if it has been provided in the articles of incorporation other than the provisions of the articles of incorporation of the preceding two items as a requirement for adoption of resolutions in relation to the acts as provided in Article 468, paragraph (3) of the Act, the number of specified shares held by specified shareholders who gave notice of opposition to the acts if the resolution would not be adopted if all the specified shareholders who gave notice of opposition to the acts dissented at the shareholder meeting as provided in the same paragraph;

四　定款で定めた数

(iv) the number prescribed in the articles of incorporation.

第七章　解散

Chapter VII Dissolution

第百三十九条　法第四百七十二条第一項の届出（以下この条において単に「届出」という。）は、書面でしなければならない。

Article 139 (1) The notice of Article 472, paragraph (1) of the Act (hereinafter referred to simply as "the notification" in this Article) must be made by written document.

２　前項の書面には、次に掲げる事項を記載し、株式会社の代表者又は代理人が記名押印しなければならない。

(2) The written document of the preceding paragraph must include the following, and a representative or agent of the stock company must affix the name and seal to it:

一　当該株式会社の商号及び本店並びに代表者の氏名及び住所

(i) the trade name and the head office, as well as the name and the address of the representative of the stock company;

二　代理人によって届出をするときは、その氏名及び住所

(ii) if the notification is given by an agent, the name and address thereof;

三　まだ事業を廃止していない旨

(iii) the fact that business has not been discontinued;

四　届出の年月日

(iv) the date of the notification;

五　登記所の表示

(v) indication of the registry office.

３　代理人によって届出をするには、第一項の書面にその権限を証する書面を添付しなければならない。

(3) If the notification is given by an agent, a document certifying the authority thereof must be attached to the written document of paragraph (1).

４　第一項又は前項の書面に押印すべき株式会社の代表者の印鑑は、商業登記法（昭和三十八年法律第百二十五号）第二十条第一項の規定により提出したものでなければならない。ただし、法第四百七十二条第二項の規定による通知に係る書面を提出して届出をする場合は、この限りでない。

(4) The seal impression of the representative of the stock company who is to affix a seal to the written document of paragraph (1) or the preceding paragraph must be a seal impression submitted pursuant to the provisions of Article 20, paragraph (1) of the Commercial Registration Act (Act No. 125 of 1963); provided, however, that this does not apply if the notification is given by submitting the written document in relation to the notice pursuant to the provisions of Article 472, paragraph (2) of the Act.

第八章　清算

Chapter VIII Liquidation

第一節　総則

Section 1 General Provisions

（清算株式会社の業務の適正を確保するための体制）

(Systems for Ensuring Proper Business Activities of a Liquidating Stock Company)

第百四十条　法第四百八十二条第三項第四号に規定する法務省令で定める体制は、次に掲げる体制とする。

Article 140 (1) The systems prescribed by Ministry of Justice Order as provided in Article 482, paragraph (3), item (iv) of the Act are the following systems:

一　清算人の職務の執行に係る情報の保存及び管理に関する体制

(i) systems regarding retention and management of information in relation to the execution of the duties of a liquidator;

二　損失の危険の管理に関する規程その他の体制

(ii) rules and other systems related to management of the risk of loss;

三　使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iii) systems for ensuring that the execution of the duties of an employee complies with laws and regulations and the articles of incorporation.

２　清算人が二人以上ある清算株式会社である場合には、前項に規定する体制には、業務の決定が適正に行われることを確保するための体制を含むものとする。

(2) In the case of a liquidating stock company with two or more liquidators, the systems as provided in the preceding paragraph are to include systems for ensuring that business decisions are carried out properly.

３　監査役設置会社以外の清算株式会社である場合には、第一項に規定する体制には、清算人が株主に報告すべき事項の報告をするための体制を含むものとする。

(3) In the case of a liquidating stock company other than a company with company auditor, the systems as provided in paragraph (1) are to include systems for the liquidator to report particulars to be reported to the shareholders.

４　監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある清算株式会社を含む。）である場合には、第一項に規定する体制には、次に掲げる体制を含むものとする。

(4) In the case of a company with company auditor (including liquidating stock companies for which the articles of incorporation contain provisions to the effect of limiting the scope of audits by company auditor to particulars related to accounting), the systems as provided in paragraph (1) are to include the following systems:

一　監査役がその職務を補助すべき使用人を置くことを求めた場合における当該使用人に関する体制

(i) if a company auditor has requested that an employee be appointed to assist with the duties thereof, systems related to the employee;

二　前号の使用人の清算人からの独立性に関する事項

(ii) particulars regarding independence of the employee of the preceding item from the liquidator;

三　監査役の第一号の使用人に対する指示の実効性の確保に関する事項

(iii) particulars related to ensuring the effectiveness of instructions given by a company auditor to the employee set forth in item (i);

四　清算人及び使用人が監査役に報告をするための体制その他の監査役への報告に関する体制

(iv) a system for the liquidator and the employee to report to the company auditor, and other systems related to reporting to the company auditor;

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) systems for ensuring that persons who make a report under the preceding item are not treated disadvantageously due to making the report;

六　監査役の職務の執行について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) particulars related to policies concerning the procedure for advance payment or reimbursement of expenses that arise with regard to execution of the duties of the company auditor or any other processing of expenses or obligations that arise with regard to execution of the duties;

七　その他監査役の監査が実効的に行われることを確保するための体制

(vii) other systems for ensuring that audits by the company auditor are performed effectively.

（社債を引き受ける者の募集に際して清算人会が定めるべき事項）

(Particulars Prescribed by the Board of Liquidators upon Solicitation of Persons to Subscribe for Bonds)

第百四十一条　法第四百八十九条第六項第五号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 141 The particulars prescribed by Ministry of Justice Order as provided in Article 489, paragraph (6), item (v) of the Act are as follows:

一　二以上の募集（法第六百七十六条の募集をいう。以下この条において同じ。）に係る法第六百七十六条各号に掲げる事項の決定を委任するときは、その旨

(i) if determination of the particulars listed in the items of Article 676 of the Act in relation to two or more solicitations (meaning the solicitation of Article 676; hereinafter the same applies in this Article) has been delegated, that fact;

二　募集社債の総額の上限（前号に規定する場合にあっては、各募集に係る募集社債の総額の上限の合計額）

(ii) the upper limit of the total amount of bonds for subscription (in the case as provided in the preceding item, the aggregate total of the upper limit of the total amounts of bonds for subscription in relation to each solicitation);

三　募集社債の利率の上限その他の利率に関する事項の要綱

(iii) the upper limit of the interest rate on bonds for subscription and an outline of other particulars regarding interest rate;

四　募集社債の払込金額（法第六百七十六条第九号に規定する払込金額をいう。以下この号において同じ。）の総額の最低金額その他の払込金額に関する事項の要綱

(iv) the minimum amount of the total amount to be paid in for bonds for subscription (meaning the amount paid in as provided in Article 676, item (ix) of the Act; hereinafter the same applies in this item) and an outline of other particulars regarding the amount to be paid in.

（清算人会設置会社の業務の適正を確保するための体制）

(Systems for Ensuring proper Business Activities of a Company with a Board of Liquidators)

第百四十二条　法第四百八十九条第六項第六号に規定する法務省令で定める体制は、次に掲げる体制とする。

Article 142 (1) The systems prescribed by Ministry of Justice Order as provided in Article 489, paragraph (6), item (vi) of the Act are as follows:

一　清算人の職務の執行に係る情報の保存及び管理に関する体制

(i) systems regarding retention and management of information in relation to the execution of the duties of a liquidator;

二　損失の危険の管理に関する規程その他の体制

(ii) rules and other systems concerning management of the risk of loss;

三　使用人の職務の執行が法令及び定款に適合することを確保するための体制

(iii) systems for ensuring that the execution of the duties of an employee complies with laws and regulations and the articles of incorporation.

２　監査役設置会社以外の清算株式会社である場合には、前項に規定する体制には、清算人が株主に報告すべき事項の報告をするための体制を含むものとする。

(2) In the case of a liquidating stock company other than a company with company auditor, the systems as provided in the preceding paragraph are to include systems for the liquidator to report particulars reported to shareholders.

３　監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある清算株式会社を含む。）である場合には、第一項に規定する体制には、次に掲げる体制を含むものとする。

(3) In the case of a company with company auditor (including liquidating stock companies the articles of incorporation of which contain provisions to the effect of limiting the scope of audits by company auditors to particulars related to accounting), the systems as provided in paragraph (1) are to include the following systems:

一　監査役がその職務を補助すべき使用人を置くことを求めた場合における当該使用人に関する体制

(i) if a company auditor has requested that an employee be appointed to assist with the duties thereof, systems related to the employee;

二　前号の使用人の清算人からの独立性に関する事項

(ii) particulars regarding independence of the employee under the preceding item from the liquidator;

三　監査役の第一号の使用人に対する指示の実効性の確保に関する事項

(iii) particulars related to ensuring the effectiveness of instructions given by a company auditor to the employee set forth in item (i);

四　清算人及び使用人が監査役に報告をするための体制その他の監査役への報告に関する体制

(iv) a system for the liquidator and the employee to report to the company auditor, and other systems related to reporting to the company auditor;

五　前号の報告をした者が当該報告をしたことを理由として不利な取扱いを受けないことを確保するための体制

(v) systems for ensuring that persons who make a report under the preceding item are not treated disadvantageously due to making the report;

六　監査役の職務の執行について生ずる費用の前払又は償還の手続その他の当該職務の執行について生ずる費用又は債務の処理に係る方針に関する事項

(vi) particulars related to policies concerning the procedure for advance payment or reimbursement of expenses that arise with regard to execution of the duties of the company auditor or any other processing of expenses or obligations that arise with regard to execution of the duties;

七　その他監査役の監査が実効的に行われることを確保するための体制

(vii) other systems for ensuring that audits by the company auditor are performed effectively.

（清算人会の議事録）

(Minutes of Board of Liquidators Meetings)

第百四十三条　法第四百九十条第五項において準用する法第三百六十九条第三項の規定による清算人会の議事録の作成については、この条の定めるところによる。

Article 143 (1) The preparation of the minutes of a board of liquidators meeting pursuant to the provisions of Article 369, paragraph (3) of the Act, as applied mutatis mutandis pursuant to Article 490, paragraph (5) of the Act is governed by the provisions of this Article.

２　清算人会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Minutes of a board of liquidators meeting must be prepared in writing or as electronic or magnetic records.

３　清算人会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of board of liquidators meetings must contain the following:

一　清算人会が開催された日時及び場所（当該場所に存しない清算人、監査役又は株主が清算人会に出席をした場合における当該出席の方法を含む。）

(i) the date, time, and place where the board of liquidators meeting was held (including the means of the attendance if liquidators, company auditors, and shareholders not at the place were in attendance at the board of liquidators meeting);

二　清算人会が次に掲げるいずれかのものに該当するときは、その旨

(ii) if the board of liquidators meeting falls under any of the following, that fact:

イ　法第四百九十条第二項の規定による清算人の請求を受けて招集されたもの

(a) the meeting was convened in response to the request of a liquidator pursuant to the provisions of Article 490, paragraph (2) of the Act;

ロ　法第四百九十条第三項の規定により清算人が招集したもの

(b) the meeting was convened by a liquidator pursuant to the provisions of Article 490, paragraph (3) of the Act;

ハ　法第四百九十条第四項において準用する法第三百六十七条第一項の規定による株主の請求を受けて招集されたもの

(c) the meeting was convened in response to the request of a shareholder pursuant to the provisions of Article 367, paragraph (1) of the Act, as applied mutatis mutandis pursuant to Article 490, paragraph (4) of the Act;

ニ　法第四百九十条第四項において準用する法第三百六十七条第三項において読み替えて準用する法第四百九十条第三項の規定により株主が招集したもの

(d) the meeting was convened by a shareholder pursuant to the provisions of Article 490, paragraph (3) of the Act as applied mutatis mutandis following the deemed replacement of terms pursuant to of Article 367, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 490, paragraph (4) of the Act;

ホ　法第三百八十三条第二項の規定による監査役の請求を受けて招集されたもの

(e) the meeting was convened pursuant to the request of a company auditor pursuant to the provisions of Article 383, paragraph (2) of the Act;

ヘ　法第三百八十三条第三項の規定により監査役が招集したもの

(f) the meeting was convened by a company auditor pursuant to the provisions of Article 383, paragraph (3) of the Act;

三　清算人会の議事の経過の要領及びその結果

(iii) summary of the progress of the agenda of the board of liquidators meeting and the results thereof;

四　決議を要する事項について特別の利害関係を有する清算人があるときは、その氏名

(iv) if a liquidator is a specially interested party regarding a matter requiring a resolution, the name of the liquidator;

五　次に掲げる規定により清算人会において述べられた意見又は発言があるときは、その意見又は発言の内容の概要

(v) if opinions or oral statements are offered at the board of liquidators meeting pursuant to the following provisions, a summary of those opinions or oral statements:

イ　法第三百八十二条

(a) Article 382 of the Act;

ロ　法第三百八十三条第一項

(b) Article 383, paragraph (1) of the Act;

ハ　法第四百八十九条第八項において準用する法第三百六十五条第二項

(c) Article 365, paragraph (2) of the Act, as applied mutatis mutandis pursuant to Article 489, paragraph (8) of the Act;

ニ　法第四百九十条第四項において準用する法第三百六十七条第四項

(d) Article 367, paragraph (4) of the Act, as applied mutatis mutandis pursuant to Article 490, paragraph (4) of the Act;

六　清算人会に出席した監査役又は株主の氏名又は名称

(vi) the names of any company auditors or shareholders in attendance at the board of liquidators meeting;

七　清算人会の議長が存するときは、議長の氏名

(vii) the name of the chairperson of the board of liquidators meeting, if any.

４　次の各号に掲げる場合には、清算人会の議事録は、当該各号に定める事項を内容とするものとする。

(4) In the cases listed in the following items, the minutes of the board of liquidators meeting are to include the following particulars:

一　法第四百九十条第五項において準用する法第三百七十条の規定により清算人会の決議があったものとみなされた場合　次に掲げる事項

(i) if a resolution is deemed to have been adopted at the board of liquidators meeting pursuant to the provisions of Article 370 of the Act, as applied mutatis mutandis pursuant to Article 490, paragraph (5) of the Act: The following particulars:

イ　清算人会の決議があったものとみなされた事項の内容

(a) the content of the particulars about which a resolution is deemed to have been adopted at the board of liquidators meeting;

ロ　イの事項の提案をした清算人の氏名

(b) the name of the liquidator who submitted the proposal of the matter of (a);

ハ　清算人会の決議があったものとみなされた日

(c) the date on which the resolution is deemed to have been adopted at the board of liquidators meeting;

ニ　議事録の作成に係る職務を行った清算人の氏名

(d) the name of the liquidator performing duties in relation to preparation of the minutes;

二　法第四百九十条第六項において準用する法第三百七十二条第一項の規定により清算人会への報告を要しないものとされた場合　次に掲げる事項

(ii) if a report to the board of liquidators is deemed unnecessary pursuant to the provisions of Article 372, paragraph (1) of the Act, as applied mutatis mutandis to pursuant to Article 490, paragraph (6) of the Act: The following particulars:

イ　清算人会への報告を要しないものとされた事項の内容

(a) the content of the particulars about which a report to the board of liquidators is deemed unnecessary;

ロ　清算人会への報告を要しないものとされた日

(b) the date on which the report to the board of liquidators is deemed unnecessary;

ハ　議事録の作成に係る職務を行った清算人の氏名

(c) name of the liquidator performing duties in relation to preparation of the minutes.

（財産目録）

(Property Inventories)

第百四十四条　法第四百九十二条第一項の規定により作成すべき財産目録については、この条の定めるところによる。

Article 144 (1) The property inventories to be prepared pursuant to the provisions of Article 492, paragraph (1) of the Act are governed by the provisions of this Article.

２　前項の財産目録に計上すべき財産については、その処分価格を付すことが困難な場合を除き、法第四百七十五条各号に掲げる場合に該当することとなった日における処分価格を付さなければならない。この場合において、清算株式会社の会計帳簿については、財産目録に付された価格を取得価額とみなす。

(2) Regarding property that should be recorded in the property inventory of the preceding paragraph, except if assigning the price of disposal thereof is difficult, the price of disposal on the date on which the cases listed in the items of Article 475 of the Act are satisfied must be assigned. In this case, regarding the accounting books of the liquidating stock company, the price entered in the property inventory is deemed the acquisition value.

３　第一項の財産目録は、次に掲げる部に区分して表示しなければならない。この場合において、第一号及び第二号に掲げる部は、その内容を示す適当な名称を付した項目に細分することができる。

(3) The property inventory of paragraph (1) must be indicated in the categories of sections listed below. In this case, the sections listed in item (i) and item (ii) may be subdivided into entries to which appropriate names indicating the content thereof are assigned:

一　資産

(i) assets;

二　負債

(ii) liabilities;

三　正味資産

(iii) net worth.

（清算開始時の貸借対照表）

(Balance Sheet at the Start of Liquidation)

第百四十五条　法第四百九十二条第一項の規定により作成すべき貸借対照表については、この条の定めるところによる。

Article 145 (1) The balance sheet to be prepared pursuant to the provisions of Article 492, paragraph (1) of the Act is governed by the provisions of this Article.

２　前項の貸借対照表は、財産目録に基づき作成しなければならない。

(2) The balance sheet of the preceding paragraph must be prepared based on the property inventory.

３　第一項の貸借対照表は、次に掲げる部に区分して表示しなければならない。この場合において、第一号及び第二号に掲げる部は、その内容を示す適当な名称を付した項目に細分することができる。

(3) The balance sheet of paragraph (1) must be indicated in the categories of sections listed below. In this case, the sections listed in item (i) and item (ii) may be subdivided into entries to which appropriate names indicating the content thereof are assigned:

一　資産

(i) assets;

二　負債

(ii) liabilities;

三　純資産

(iii) net assets.

４　処分価格を付すことが困難な資産がある場合には、第一項の貸借対照表には、当該資産に係る財産評価の方針を注記しなければならない。

(4) If assets exist for which assigning the price of disposal is difficult, the balance sheet of paragraph (1) must annotate the policy of property appraisal in relation to the assets.

（各清算事務年度に係る貸借対照表）

(Balance Sheet for Each Liquidation Year)

第百四十六条　法第四百九十四条第一項の規定により作成すべき貸借対照表は、各清算事務年度に係る会計帳簿に基づき作成しなければならない。

Article 146 (1) The balance sheet to be prepared pursuant to the provisions of Article 494, paragraph (1) of the Act must be prepared based on the accounting books in relation to each liquidation year.

２　前条第三項の規定は、前項の貸借対照表について準用する。

(2) The provisions of paragraph (3) of the preceding Article are applied mutatis mutandis to the balance sheet of the preceding paragraph.

３　法第四百九十四条第一項の規定により作成すべき貸借対照表の附属明細書は、貸借対照表の内容を補足する重要な事項をその内容としなければならない。

(3) The attached detailed statement for the balance sheet prepared pursuant to the provisions of Article 494, paragraph (1) of the Act must include important particulars supplementing the content of the balance sheet.

（各清算事務年度に係る事務報告）

(Administrative Report for Each Liquidation Year)

第百四十七条　法第四百九十四条第一項の規定により作成すべき事務報告は、清算に関する事務の執行の状況に係る重要な事項をその内容としなければならない。

Article 147 (1) The administrative report prepared pursuant to the provisions of Article 494, paragraph (1) of the Act must include important particulars in relation to the status of execution of administration related to liquidation.

２　法第四百九十四条第一項の規定により作成すべき事務報告の附属明細書は、事務報告の内容を補足する重要な事項をその内容としなければならない。

(2) The attached detailed statement for the administrative report prepared pursuant to the provisions of Article 494, paragraph (1) of the Act must include important particulars supplementing the content of the administrative report.

（清算株式会社の監査報告）

(Audit Report of a Liquidating Stock Company)

第百四十八条　法第四百九十五条第一項の規定による監査については、この条の定めるところによる。

Article 148 (1) Audits pursuant to the provisions of Article 495, paragraph (1) of the Act are governed by the provisions of this Article.

２　清算株式会社の監査役は、各清算事務年度に係る貸借対照表及び事務報告並びにこれらの附属明細書を受領したときは、次に掲げる事項（監査役会設置会社の監査役の監査報告にあっては、第一号から第五号までに掲げる事項）を内容とする監査報告を作成しなければならない。

(2) If the company auditor of a liquidating stock company receives the balance sheet, the administrative report, and the attached detailed statements thereof in relation to each liquidation year, the company auditor must prepare an audit report including as follows particulars (in the case of a company auditor's audit report for of a company with a board of company auditors, the particulars listed in (i) through (vi)):

一　監査役の監査の方法及びその内容

(i) the means of conducting and content of the audit of the company auditor;

二　各清算事務年度に係る貸借対照表及びその附属明細書が当該清算株式会社の財産の状況を全ての重要な点において適正に表示しているかどうかについての意見

(ii) an opinion concerning whether the balance sheet and the annexed detailed statement thereof in relation to each liquidation year properly indicates the status of property of the liquidating stock company on all important points;

三　各清算事務年度に係る事務報告及びその附属明細書が法令又は定款に従い当該清算株式会社の状況を正しく示しているかどうかについての意見

(iii) an opinion regarding whether or not the administrative report and the attached detailed statement thereof in relation to each liquidation year accurately represent the status of the liquidating stock company in accordance with laws and regulations or the articles of incorporation;

四　清算人の職務の遂行に関し、不正の行為又は法令若しくは定款に違反する重大な事実があったときは、その事実

(iv) if misconduct or material facts in violation of laws and regulations or the articles of incorporation are present in relation to the execution of the duties of a liquidator, that fact;

五　監査のため必要な調査ができなかったときは、その旨及びその理由

(v) if it has not been possible to perform the investigations required for audit, that fact and the reason thereof;

六　監査報告を作成した日

(vi) the date on which the audit report was prepared.

３　前項の規定にかかわらず、監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある清算株式会社の監査役は、同項第三号及び第四号に掲げる事項に代えて、これらの事項を監査する権限がないことを明らかにした監査報告を作成しなければならない。

(3) Notwithstanding the provisions of the preceding paragraph, a company auditor of a liquidating stock company for which the articles of incorporation contain provisions limiting the scope of audits by company auditors to particulars related to accounting must, in lieu of the particulars listed in item (iii) and item (iv) of the same paragraph, prepare an audit report clarifying the fact that the auditor lacks the authority to audit these particulars.

４　清算株式会社の監査役会は、第二項の規定により清算株式会社の監査役が作成した監査報告に基づき、監査役会の監査報告を作成しなければならない。

(4) The board of company auditors of a liquidating stock company must prepare a board of company auditors' audit report based on the audit report prepared by the company auditor of the liquidating stock company pursuant to the provisions of paragraph (2).

５　清算株式会社の監査役会の監査報告は、次に掲げる事項を内容とするものでなければならない。

(5) A board of company auditors' audit report for a liquidating stock company must include the following:

一　監査役及び監査役会の監査の方法及びその内容

(i) the means of audit of the company auditor and the board of company auditors and content thereof;

二　第二項第二号から第五号までに掲げる事項

(ii) the particulars listed in paragraph (2), item (ii) through item (v);

三　監査報告を作成した日

(iii) the date on which the audit report was prepared.

６　特定監査役は、第百四十六条第一項の貸借対照表及び前条第一項の事務報告の全部を受領した日から四週間を経過した日（特定清算人（次の各号に掲げる場合の区分に応じ、当該各号に定める者をいう。以下この条において同じ。）及び特定監査役の間で合意した日がある場合にあっては、当該日）までに、特定清算人に対して、監査報告（監査役会設置会社にあっては、第四項の規定により作成した監査役会の監査報告に限る。）の内容を通知しなければならない。

(6) A specified company auditor must notify a specified liquidator of the content of the audit report (in cases of a company with a board of company auditors, limited to the audit report of the board of company auditors prepared pursuant to the provisions of paragraph (4)) by the day on which four weeks have elapsed from the day on which all of the balance sheet of Article 146, paragraph (1) and the administrative report of paragraph (1) of the preceding Article are received (if a date agreed upon between the specified liquidator (meaning the person prescribed in each of the following items, in accordance with the categories of cases listed below; hereinafter the same applies in this Article) and the specified company auditor exists, the date):

一　この項の規定による通知を受ける者を定めた場合　当該通知を受ける者として定められた者

(i) if the person to receive notice pursuant to the provisions of this paragraph has been prescribed: The person prescribed to receive the notice;

二　前号に掲げる場合以外の場合　第百四十六条第一項の貸借対照表及び前条第一項の事務報告並びにこれらの附属明細書の作成に関する職務を行った清算人

(ii) in cases other than the case listed in the preceding item: The liquidator performing the duties related to preparation of the balance sheet of Article 146, paragraph (1), the administrative report of paragraph (1) of the preceding Article, and the attached detailed statements thereof.

７　第百四十六条第一項の貸借対照表及び前条第一項の事務報告並びにこれらの附属明細書については、特定清算人が前項の規定による監査報告の内容の通知を受けた日に、監査役の監査を受けたものとする。

(7) Regarding the balance sheet of Article 146, paragraph (1), the administrative report of paragraph (1) of the preceding Article, and the attached detailed statements thereof, the audit of the company auditor is deemed to have been received on the date on which the specified liquidator received notice of the content of the audit report pursuant to the provisions of the preceding paragraph.

８　前項の規定にかかわらず、特定監査役が第六項の規定により通知をすべき日までに同項の規定による監査報告の内容の通知をしない場合には、当該通知をすべき日に、第百四十六条第一項の貸借対照表及び前条第一項の事務報告並びにこれらの附属明細書については、監査役の監査を受けたものとみなす。

(8) Notwithstanding the provisions of the preceding paragraph, if the specified company auditor does not give notice of the content of the audit report pursuant to the provisions of paragraph (6) by the date notice is to be given pursuant to the same paragraph, the audit of the company auditor is deemed to have been received on the date on which the notice was to be made with regard to the balance sheet of Article 146, paragraph (1), the administrative report of paragraph (1) of the preceding Article, and the attached detailed statements thereof.

９　第六項及び前項に規定する「特定監査役」とは、次の各号に掲げる清算株式会社の区分に応じ、当該各号に定める者とする。

(9) The phrase "specified company auditor" as provided in paragraph (6) and the preceding paragraph means the person prescribed in the following items, in accordance with the categories of liquidating stock companies listed in each the item:

一　監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある清算株式会社を含み、監査役会設置会社を除く。）　次のイからハまでに掲げる場合の区分に応じ、当該イからハまでに定める者

(i) companies with company auditor (including liquidating stock companies the articles of incorporation of which contain provisions to the effect of limiting the scope of audits by company auditors to particulars related to accounting, and excluding companies with boards of company auditors): The persons prescribed in (a) through (c) below, in accordance with the categories of cases listed in (a) through (c):

イ　二以上の監査役が存する場合において、第六項の規定による監査報告の内容の通知をすべき監査役を定めたとき　当該通知をすべき監査役として定められた監査役

(a) if two or more company auditors exist, if the company auditor to give notice of the content of the audit report pursuant to the provisions of paragraph (6) is prescribed: The company auditor prescribed as the company auditor to give the notice;

ロ　二以上の監査役が存する場合において、第六項の規定による監査報告の内容の通知をすべき監査役を定めていないとき　全ての監査役

(b) if two or more company auditors exist, if the company auditor to give notice of the content of the audit report pursuant to the provisions of paragraph (6) is not prescribed: All company auditors;

ハ　イ又はロに掲げる場合以外の場合　監査役

(c) in cases other than the cases listed in (a) or (b): The company auditor;

二　監査役会設置会社　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める者

(ii) companies with boards of company auditors: The persons prescribed in (a) or (b) below, in accordance with the categories of the cases listed in the (a) or (b):

イ　監査役会が第六項の規定による監査報告の内容の通知をすべき監査役を定めた場合　当該通知をすべき監査役として定められた監査役

(a) if the board of company auditors has prescribed a company auditor to give notice of the content of the audit report pursuant to the provisions of paragraph (6): The company auditor prescribed as the company auditor to give that notice;

ロ　イに掲げる場合以外の場合　全ての監査役

(b) in cases other than the case listed in (a): All company auditors.

（金銭分配請求権が行使される場合における残余財産の価格）

(Price of Residual Assets If the Right to Demand a Distribution of Monies Is Exercised)

第百四十九条　法第五百五条第三項第一号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって同号に規定する残余財産の価格とする方法とする。

Article 149 (1) The means prescribed by Ministry of Justice Order as provided in Article 505, paragraph (3), item (i) of the Act are those of making whichever is larger between the following amounts the price of residual assets prescribed in the same item:

一　法第五百五条第一項第一号の期間の末日（以下この項において「行使期限日」という。）における当該残余財産を取引する市場における最終の価格（当該行使期限日に売買取引がない場合又は当該行使期限日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the closing price in the market on which the residual assets are traded on the last day of the period of Article 505, paragraph (1), item (i) of the Act (hereinafter referred to as "exercise deadline date" in this paragraph) (if there is no sales transaction on the execution deadline date, or if the exercise deadline date falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二　行使期限日において当該残余財産が公開買付け等の対象であるときは、当該行使期限日における当該公開買付け等に係る契約における当該残余財産の価格

(ii) if the residual assets are the target of a tender offer, etc. on the exercise deadline date, the price of the residual assets in the contract in relation to the tender offer, etc. on the exercise deadline date.

２　法第五百六条の規定により法第五百五条第三項後段の規定の例によることとされる場合における前項第一号の規定の適用については、同号中「法第五百五条第一項第一号の期間の末日」とあるのは、「残余財産の分配をする日」とする。

(2) Regarding the application of the provisions of item (i) of the preceding paragraph if it is deemed that the provisions of the second sentence of Article 505, paragraph (3) of the Act are to apply pursuant to the provisions of Article 506 of the Act, the phrase in the same item "the last day of the period of Article 505, paragraph (1), item (i) of the Act" is to be "the date for distribution of residual assets".

（決算報告）

(Statement of Accounts)

第百五十条　法第五百七条第一項の規定により作成すべき決算報告は、次に掲げる事項を内容とするものでなければならない。この場合において、第一号及び第二号に掲げる事項については、適切な項目に細分することができる。

Article 150 (1) The statement of accounts prepared pursuant to the provisions of Article 507, paragraph (1) of the Act must have the following particulars as the content thereof. In this case, the particulars listed in item (i) and item (ii) may be subdivided into appropriate entries:

一　債権の取立て、資産の処分その他の行為によって得た収入の額

(i) the amount of income obtained from the collection of debts, disposal of assets and other acts;

二　債務の弁済、清算に係る費用の支払その他の行為による費用の額

(ii) the amount of expenses from the performance of obligations, payment of expenses related to liquidation, and other acts;

三　残余財産の額（支払税額がある場合には、その税額及び当該税額を控除した後の財産の額）

(iii) the amount of residual assets (if a tax payment amount exists, that tax amount and the amount of assets after the tax amount is deducted);

四　一株当たりの分配額（種類株式発行会社にあっては、各種類の株式一株当たりの分配額）

(iv) the amount of distribution per share (in the case of a company with multiple-class shares, the amount of distribution per share in each class).

２　前項第四号に掲げる事項については、次に掲げる事項を注記しなければならない。

(2) The particulars listed in item (iv) of the preceding paragraph must be annotated with the following:

一　残余財産の分配を完了した日

(i) the date on which distribution of residual assets was completed;

二　残余財産の全部又は一部が金銭以外の財産である場合には、当該財産の種類及び価額

(ii) if some or all of the residual assets are assets other than monies, the kinds and values of the assets.

（清算株式会社が自己の株式を取得することができる場合）

(Cases If a Liquidating Stock Company Can Acquire Treasury Shares)

第百五十一条　法第五百九条第三項に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 151 The cases prescribed by Ministry of Justice Order as established by Article 509, paragraph (3) of the Act are as follows:

一　当該清算株式会社が有する他の法人等の株式（持分その他これに準ずるものを含む。以下この条において同じ。）につき当該他の法人等が行う剰余金の配当又は残余財産の分配（これらに相当する行為を含む。）により当該清算株式会社の株式の交付を受ける場合

(i) if a liquidating stock company's shares are delivered thereto by any other corporation, etc. in which the liquidating stock company holds shares, through a distribution of dividends from surplus or residual assets (including equivalent acts) with respect to the shares of the relevant other corporation, etc. (including equity interests and any other equivalent thereto; hereinafter the same applies in this Article);

二　当該清算株式会社が有する他の法人等の株式につき当該他の法人等が行う次に掲げる行為に際して当該株式と引換えに当該清算株式会社の株式の交付を受ける場合

(ii) if a liquidating stock company's shares are delivered thereto by another corporation, etc. in which the liquidating stock company holds shares, in exchange for the shares of the relevant other corporation, etc. on the occasion of the following acts by the relevant other corporation, etc. with respect to the shares thereof:

イ　組織変更

(a) entity conversion;

ロ　合併

(b) merger;

ハ　株式交換（法以外の法令（外国の法令を含む。）に基づく株式交換に相当する行為を含む。）

(c) share exchange (including acts equivalent to share exchange based on laws and regulations other than the Act (including foreign laws and regulations));

ニ　取得条項付株式（これに相当する株式を含む。）の取得

(d) acquisition of shares subject to call (including equivalent shares);

ホ　全部取得条項付種類株式（これに相当する株式を含む。）の取得

(e) acquisition of shares subject to class-wide call (including equivalent shares);

三　当該清算株式会社が有する他の法人等の新株予約権等を当該他の法人等が当該新株予約権等の定めに基づき取得することと引換えに当該清算株式会社の株式の交付をする場合

(iii) if a liquidating stock company's shares are delivered by another corporation, etc. in which the liquidating stock company holds share options, etc. in exchange for the relevant other corporation, etc. acquiring its own share options, etc. based on the provisions of the share options, etc.;

四　当該清算株式会社が法第七百八十五条第五項又は第八百六条第五項（これらの規定を株式会社について他の法令において準用する場合を含む。）に規定する株式買取請求（合併に際して行使されるものに限る。）に応じて当該清算株式会社の株式を取得する場合

(iv) if the liquidating stock company acquires shares in itself in response to a share purchase demand (limited to those executed at merger) as prescribed in Article 785, paragraph (5) or Article 806, paragraph (5) of the Act (including the cases if these provisions are applied mutatis mutandis pursuant to other laws and regulations with regard to stock companies);

五　当該清算株式会社が法第百十六条第五項、第百八十二条の四第四項、第四百六十九条第五項、第七百八十五条第五項、第七百九十七条第五項又は第八百六条第五項（これらの規定を株式会社について他の法令において準用する場合を含む。）に規定する株式買取請求（清算株式会社となる前にした行為に際して行使されたものに限る。）に応じて当該清算株式会社の株式を取得する場合

(v) if the liquidating stock company acquires shares in itself in response to a share purchase demand (limited to those executed upon acts performed prior coming a liquidating stock company) as prescribed in Article 116, paragraph (5), Article 182-4, paragraph (4), or Article 469, paragraph (5), Article 785, paragraph (5), Article 797, paragraph (5), or Article 806, paragraph (5) of the Act (including the cases if these provisions are applied mutatis mutandis pursuant to other laws and regulations with regard to stock companies);

六　当該清算株式会社が清算株式会社となる前に法第百九十二条第一項の規定による請求があった場合における当該請求に係る同条第二項の株式を取得する場合

(vi) if there was a demand pursuant to the provisions of Article 192, paragraph (1) of the Act prior to the liquidating stock company becoming a liquidating stock company, if the liquidating stock company acquires the stock under paragraph (2) of that Article in relation to the demand.

第二節　特別清算

Section 2 Special Liquidation

（総資産額）

(Total Amount of Assets)

第百五十二条　法第五百三十六条第一項第二号及び第三号イに規定する法務省令で定める方法は、法第四百九十二条第一項の規定により作成した貸借対照表の資産の部に計上した額を総資産額とする方法とする。

Article 152 The means prescribed by Ministry of Justice Order as provided in Article 536, paragraph (1), item (ii) and item (iii), (a) of the Act is the means of treating the amount recorded in the section on assets on the balance sheet prepared pursuant to the provisions of Article 492, paragraph (1) of the Act as the total amount of assets of the stock company.

（債権者集会の招集の決定事項）

(Particulars Determined in the Convocation of Creditor Meetings)

第百五十三条　法第五百四十八条第一項第四号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 153 The particulars prescribed by Ministry of Justice Order as provided in Article 548, paragraph (1), item (iv) of the Act are as follows:

一　次条の規定により債権者集会参考書類に記載すべき事項（同条第一項第一号に掲げる事項を除く。）

(i) the particulars stated in reference documents for creditors meeting pursuant to the provisions of the following Article (excluding particulars listed in paragraph (1), item (i) of that Article);

二　書面による議決権の行使の期限（債権者集会（法第二編第九章第二節第八款の規定の適用のある債権者の集会をいう。以下この節において同じ。）の日時以前の時であって、法第五百四十九条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(ii) the time limit on exercising voting rights in writing (limited to a time on or after the date on which two weeks have passed from the date on which notice was issued pursuant to the provisions of Article 549, paragraph (1) of the Act that is a time on or before the date and time of the creditors' meeting) (meaning a meeting of creditors to which are applied the provisions of Part II, Chapter IX, Section 2, Subsection 8 of the Act; hereinafter the same applies in this Section);

三　一の協定債権者が同一の議案につき法第五百五十六条第一項（法第五百四十八条第一項第三号に掲げる事項を定めた場合にあっては、法第五百五十六条第一項又は第五百五十七条第一項）の規定により重複して議決権を行使した場合において、当該同一の議案に対する議決権の行使の内容が異なるものであるときにおける当該協定債権者の議決権の行使の取扱いに関する事項を定めるときは、その事項

(iii) if a single agreement claim creditor exercises voting rights in duplicate with respect to the same proposal pursuant to the provisions of Article 556, paragraph (1) of the Act (if the particulars listed in Article 548, paragraph (1), item (iii) of the Act are prescribed, Article 556, paragraph (1) or Article 557, paragraph (1) of the Act), if particulars regarding treatment of the exercising voting rights by the Agreement claim creditor are decided when the content of the exercising voting rights with respect to the same proposal differs, those particulars;

四　第百五十五条第一項第三号の取扱いを定めるときは、その取扱いの内容

(iv) when the handling of Article 155, paragraph (1), item (iii) is prescribed, the content of that treatment;

五　法第五百四十八条第一項第三号に掲げる事項を定めたときは、次に掲げる事項

(v) if particulars listed in Article 548, paragraph (1), item (iii) are prescribed, the following particulars:

イ　電磁的方法による議決権の行使の期限（債権者集会の日時以前の時であって、法第五百四十九条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(a) the time limit on exercising voting rights by electronic or magnetic means (limited to a time on or after the date on which two weeks have passed from the date on which notice was issued pursuant to the provisions of Article 549, paragraph (1) of the Act that is a time on or before the date and time of the creditor meeting);

ロ　法第五百四十九条第二項の承諾をした協定債権者の請求があった時に当該協定債権者に対して法第五百五十条第一項の規定による議決権行使書面（同項に規定する議決権行使書面をいう。以下この節において同じ。）の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をすることとするときは、その旨

(b) if it is arranged that a delivery (including provision by electronic or magnetic means pursuant to the provisions of Article 550, paragraph (2) of the Act in lieu of the delivery) of voting forms (means voting forms prescribed in the same paragraph; hereinafter the same applies in this Section) will be carried out pursuant to Article 550, paragraph (1) of the Act to an agreement claim creditor when there was the request of the agreement claim creditor who gave consent under Article 549, paragraph (2) of the Act, that fact.

（債権者集会参考書類）

(Reference Documents for a Creditors Meeting)

第百五十四条　債権者集会参考書類には、次に掲げる事項を記載しなければならない。

Article 154 (1) Reference documents for a creditors meeting must state the following:

一　当該債権者集会参考書類の交付を受けるべき協定債権者が有する協定債権について法第五百四十八条第二項又は第三項の規定により定められた事項

(i) the particulars prescribed under the provisions of Article 548, paragraph (2) or paragraph (3) regarding agreement claims an agreement claim creditor to receive delivery of the reference documents for a creditors meeting holds;

二　議案

(ii) proposals.

２　債権者集会参考書類には、前項に定めるもののほか、協定債権者の議決権の行使について参考となると認める事項を記載することができる。

(2) Beyond particulars prescribed in the preceding paragraph, reference documents for a creditors meeting may state particulars recognized as helpful regarding the exercise of the voting rights of agreement claim creditors.

３　同一の債権者集会に関して協定債権者に対して提供する債権者集会参考書類に記載すべき事項（第一項第二号に掲げる事項に限る。）のうち、他の書面に記載している事項又は電磁的方法により提供している事項がある場合には、これらの事項は、債権者集会参考書類に記載することを要しない。

(3) If among particulars that should be stated in reference documents for a creditors meeting that are provided to agreement claim creditors for the same creditor meeting (limited to particulars listed in paragraph (1), item (ii)), there are particulars that have been stated in other documents or that have been provided by electronic or magnetic means, these particulars need not be stated in the reference documents for the creditors meeting.

４　同一の債権者集会に関して協定債権者に対して提供する招集通知（法第五百四十九条第一項又は第二項の規定による通知をいう。以下この節において同じ。）の内容とすべき事項のうち、債権者集会参考書類に記載している事項がある場合には、当該事項は、招集通知の内容とすることを要しない。

(4) If among particulars that should be included in the content of a notice of convocation that is provided to agreement claim creditors for the same creditor meeting (meaning a notice pursuant to the provisions of Article 549, paragraph (1) or paragraph (2) of the Act; hereinafter the same applies in this Section), there are particulars that have been stated in the reference documents for the creditors meeting, the particulars need not be included in the content of the notice of convocation.

（議決権行使書面）

(Voting Forms)

第百五十五条　法第五百五十条第一項の規定により交付すべき議決権行使書面に記載すべき事項又は法第五百五十一条第一項若しくは第二項の規定により電磁的方法により提供すべき議決権行使書面に記載すべき事項は、次に掲げる事項とする。

Article 155 (1) The particulars stated on voting forms delivered pursuant to the provisions of Article 550, paragraph (1) of the Act or the particulars stated on the voting forms provided by electronic or magnetic means pursuant to the provisions of Article 551, paragraph (1) or paragraph (2) of the Act are as follows:

一　各議案についての同意の有無（棄権の欄を設ける場合にあっては、棄権を含む。）を記載する欄

(i) a field to record consent (including abstention, if an abstention field is provided) for each proposal;

二　第百五十三条第三号に掲げる事項を定めたときは、当該事項

(ii) if the particulars listed in Article 153, item (iii) are prescribed, the relevant particulars;

三　第百五十三条第四号に掲げる事項を定めたときは、第一号の欄に記載がない議決権行使書面が招集者（法第五百四十八条第一項に規定する招集者をいう。以下この条において同じ。）に提出された場合における各議案についての賛成、反対又は棄権のいずれかの意思の表示があったものとする取扱いの内容

(iii) if the particulars listed in Article 153, item (iv) are prescribed, the content treated as an indication of intent either to support, oppose, or abstain from voting on each proposal if a voting form with nothing recorded in the field of item (i) is presented to the convener (meaning the convener pursuant to the provisions of Article 548, paragraph (1) of the Act; hereinafter the same applies in this Article);

四　議決権の行使の期限

(iv) the time limit on exercising voting rights;

五　議決権を行使すべき協定債権者の氏名又は名称及び当該協定債権者について法第五百四十八条第二項又は第三項の規定により定められた事項

(v) the names of agreement claim creditors to exercise voting rights, and particulars prescribed pursuant to the provisions of Article 548, paragraph (2) and paragraph (3) of the Act with respect to the agreement claim creditors.

２　第百五十三条第五号ロに掲げる事項を定めた場合には、招集者は、法第五百四十九条第二項の承諾をした協定債権者の請求があった時に、当該協定債権者に対して、法第五百五十条第一項の規定による議決権行使書面の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をしなければならない。

(2) If the particulars listed in Article 153, item (v), (b) are prescribed, if there has been a request of an agreement claim creditor who has given consent under Article 549, paragraph (2) of the Act, a delivery of voting forms pursuant to the provisions of Article 550, paragraph (1) of the Act to the agreement claim creditor must be performed (including provision by electronic or magnetic means pursuant to the provisions of paragraph (2) of that Article in lieu of the delivery).

３　同一の債権者集会に関して協定債権者に対して提供する招集通知の内容とすべき事項のうち、議決権行使書面に記載している事項がある場合には、当該事項は、招集通知の内容とすることを要しない。

(3) Among particulars included in the content of a notice of convocation provided to agreement claim creditors in relation to the same creditor meeting, if there are particulars that have been stated in the voting forms, those same particulars need not be restated in the content of the notice of convocation.

４　同一の債権者集会に関して協定債権者に対して提供する議決権行使書面に記載すべき事項（第一項第二号から第四号までに掲げる事項に限る。）のうち、招集通知の内容としている事項がある場合には、当該事項は、議決権行使書面に記載することを要しない。

(4) Among particulars stated on the voting forms provided to agreement claim creditors in relation to the same creditor meeting (limited to particulars listed from paragraph (1), item (ii) through item (iv)), if particulars deemed content of the notice of convocation are present, the particulars need not be stated on the voting forms.

（書面による議決権行使の期限）

(Time Limit on Exercising Voting Rights in Writing)

第百五十六条　法第五百五十六条第二項に規定する法務省令で定める時は、第百五十三条第二号の行使の期限とする。

Article 156 The time prescribed by Ministry of Justice Order as provided in Article 556, paragraph (2) of the Act is the time limit on exercise under Article 153, item (ii).

（電磁的方法による議決権行使の期限）

(Time Limit on Exercising Voting Rights by Electronic or Magnetic Means)

第百五十七条　法第五百五十七条第一項に規定する法務省令で定める時は、第百五十三条第五号イの行使の期限とする。

Article 157 The time prescribed by Ministry of Justice Order as provided in Article 557, paragraph (1) of the Act is the time limit on exercise under Article 153, item (v), (a).

（債権者集会の議事録）

(Minutes of Creditor Meetings)

第百五十八条　法第五百六十一条の規定による債権者集会の議事録の作成については、この条の定めるところによる。

Article 158 (1) The preparation of minutes of creditor meetings pursuant to the provisions of Article 561 of the Act is governed by the provisions of this Article.

２　債権者集会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Minutes of creditor meetings must be prepared in writing or as electronic or magnetic records.

３　債権者集会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of creditor meetings must include the following:

一　債権者集会が開催された日時及び場所

(i) the date, time, and place where the creditor meeting was held;

二　債権者集会の議事の経過の要領及びその結果

(ii) summary of the progress of the agenda of the creditor meeting and the results thereof;

三　法第五百五十九条の規定により債権者集会において述べられた意見があるときは、その意見の内容の概要

(iii) if an opinion is stated at a creditor meeting pursuant to the provisions of Article 559 of the Act, a summary of the content of that opinion;

四　法第五百六十二条の規定により債権者集会に対する報告及び意見の陳述がされたときは、その報告及び意見の内容の概要

(iv) if a report has been presented and an opinion stated to a creditor meeting pursuant to the provisions of Article 562 of the Act, a summary of the content of that report and opinion;

五　債権者集会に出席した清算人の氏名

(v) the names of liquidators in attendance at the creditor meeting;

六　債権者集会の議長が存するときは、議長の氏名

(vi) the name of the chairperson of the creditor meeting, if any;

七　議事録の作成に係る職務を行った者の氏名又は名称

(vii) name of the person performing duties in relation to preparation of the minutes.

第三編　持分会社

Part III Membership Companies

第一章　計算等

Chapter I Accounting

第百五十九条　次に掲げる規定に規定する法務省令で定めるべき事項は、会社計算規則の定めるところによる。

Article 159 The particulars prescribed by Ministry of Justice Order as provided in the following provisions are governed by the provisions of the Regulations on Corporate Accounting:

一　法第六百十五条第一項

(i) Article 615, paragraph (1) of the Act;

二　法第六百十七条第一項及び第二項

(ii) Article 617, paragraph (1) and paragraph (2) of the Act;

三　法第六百二十条第二項

(iii) Article 620, paragraph (2) of the Act;

四　法第六百二十三条第一項

(iv) Article 623, paragraph (1) of the Act;

五　法第六百二十六条第四項第四号

(v) Article 626, paragraph (4), item (iv) of the Act;

六　法第六百三十一条第一項

(vi) Article 631, paragraph (1) of the Act;

七　法第六百三十五条第二項、第三項及び第五項

(vii) Article 635, paragraph (2), paragraph (3), and paragraph (5) of the Act.

第二章　清算

Chapter II Liquidation

（財産目録）

(Property Inventories)

第百六十条　法第六百五十八条第一項又は第六百六十九条第一項若しくは第二項の規定により作成すべき財産目録については、この条の定めるところによる。

Article 160 (1) The property inventory to be prepared pursuant to the provisions of Article 658, paragraph (1) or Article 669, paragraph (1) or paragraph (2) of the Act is governed by the provisions of this Article.

２　前項の財産目録に計上すべき財産については、その処分価格を付すことが困難な場合を除き、法第六百四十四条各号に掲げる場合に該当することとなった日における処分価格を付さなければならない。この場合において、清算持分会社の会計帳簿については、財産目録に付された価格を取得価額とみなす。

(2) Regarding property that should be recorded in the property inventory of the preceding paragraph, except if assigning the price of disposal thereof is difficult, the price of disposal on the date on which the cases listed in the items of Article 644 of the Act are satisfied must be assigned. In this case, regarding the accounting books of the liquidating membership company, the price entered in the property inventory is deemed as the acquisition value.

３　第一項の財産目録は、次に掲げる部に区分して表示しなければならない。この場合において、第一号及び第二号に掲げる部は、その内容を示す適当な名称を付した項目に細分することができる。

(3) The property inventory of paragraph (1) must be indicated in the categories of sections listed below. In this case, the sections listed in item (i) and item (ii) may be subdivided into entries to which appropriate names indicating the content thereof are assigned:

一　資産

(i) assets;

二　負債

(ii) liabilities;

三　正味資産

(iii) net worth.

（清算開始時の貸借対照表）

(Balance Sheet at the Start of Liquidation)

第百六十一条　法第六百五十八条第一項又は第六百六十九条第一項若しくは第二項の規定により作成すべき貸借対照表については、この条の定めるところによる。

Article 161 (1) The balance sheet to be prepared pursuant to the provisions of Article 658, paragraph (1) or Article 669, paragraph (1) or paragraph (2) of the Act is governed by the provisions of this Article.

２　前項の貸借対照表は、財産目録に基づき作成しなければならない。

(2) The balance sheet of the preceding paragraph must be prepared based on the property inventory.

３　第一項の貸借対照表は、次に掲げる部に区分して表示しなければならない。この場合において、第一号及び第二号に掲げる部は、その内容を示す適当な名称を付した項目に細分することができる。

(3) The balance sheet of paragraph (1) must be indicated in the categories of sections listed below. In this case, the sections listed in item (i) and item (ii) may be subdivided into entries to which appropriate names indicating the content thereof are assigned:

一　資産

(i) assets;

二　負債

(ii) liabilities;

三　純資産

(iii) net assets.

４　処分価格を付すことが困難な資産がある場合には、第一項の貸借対照表には、当該資産に係る財産評価の方針を注記しなければならない。

(4) If assets exist for which entering a price of disposal is difficult, the balance sheet of paragraph (1) must annotate the policy of property appraisal in relation to those assets.

第四編　社債

Part IV Bonds

第一章　総則

Chapter I General Provisions

（募集事項）

(Subscription Requirements)

第百六十二条　法第六百七十六条第十二号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 162 The particulars prescribed by Ministry of Justice Order as provided in Article 676, item (xii) of the Act are as follows:

一　数回に分けて募集社債と引換えに金銭の払込みをさせるときは、その旨及び各払込みの期日における払込金額（法第六百七十六条第九号に規定する払込金額をいう。）

(i) if money is to be paid in installments in exchange for bonds for subscription, that fact and the amount paid in on each payment date (meaning the amount paid in as provided in Article 676, item (ix) of the Act);

二　他の会社と合同して募集社債を発行するときは、その旨及び各会社の負担部分

(ii) if bonds for subscription are issued in conjunction with another company, that fact and the portion of each company's obligation;

三　募集社債と引換えにする金銭の払込みに代えて金銭以外の財産を給付する旨の契約を締結するときは、その契約の内容

(iii) if a contract is concluded for the contribution of property other than monies in lieu of monetary payment in exchange for bonds for subscription, the content of that contract;

四　法第七百二条の規定による委託に係る契約において法に規定する社債管理者の権限以外の権限を定めるときは、その権限の内容

(iv) if authority other than that of the bond administrator as provided in the Act is prescribed in a contract in relation to entrustment pursuant to the provisions of Article 702 of the Act, the content of that authority;

五　法第七百十一条第二項本文に規定するときは、同項本文に規定する事由

(v) if as provided in the main clause of Article 711, paragraph (2) of the Act, the grounds as provided in the main clause of the same paragraph;

六　募集社債が信託社債であるときは、その旨及び当該信託社債についての信託を特定するために必要な事項

(vi) if a bond for subscription is a trust bond, that fact and the particulars necessary to specify the trust concerning the trust bond.

（申込みをしようとする者に対して通知すべき事項）

(Particulars Disclosed to Persons Who Wish to Make an Offer)

第百六十三条　法第六百七十七条第一項第三号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 163 The particulars prescribed by Ministry of Justice Order as provided in Article 677, paragraph (1), item (iii) of the Act are as follows:

一　社債管理者を定めたときは、その名称及び住所

(i) if a bond administrator is prescribed, the name and address thereof;

二　社債原簿管理人を定めたときは、その氏名又は名称及び住所

(ii) if a bond register administrator is prescribed, the name and address thereof.

（申込みをしようとする者に対する通知を要しない場合）

(Cases Where Persons Who Wish to Make an Offer Need Not Be Notified)

第百六十四条　法第六百七十七条第四項に規定する法務省令で定める場合は、次に掲げる場合であって、会社が同条第一項の申込みをしようとする者に対して同項各号に掲げる事項を提供している場合とする。

Article 164 The cases prescribed by Ministry of Justice Order as provided in Article 677, paragraph (4) of the Act are as follows, in which the company provides the particulars listed in each item of the same paragraph to persons who wish to make the offer under paragraph (1) of that Article:

一　当該会社が金融商品取引法の規定に基づき目論見書に記載すべき事項を電磁的方法により提供している場合

(i) if the company provides the particulars stated in the prospectus pursuant to the provisions of the Financial Instruments and Exchange Act by electronic or magnetic means;

二　当該会社が外国の法令に基づき目論見書その他これに相当する書面その他の資料を提供している場合

(ii) if the company provides a prospectus or other equivalent document or other material pursuant to the laws and regulations of a foreign country;

三　長期信用銀行法（昭和二十七年法律第百八十七号）第十一条第四項の規定に基づく公告により同項各号の事項を提供している場合

(iii) if, pursuant to a public notice based on the provisions of Article 11, paragraph (4) of the Long Term Credit Bank Act (Act No. 187 of 1952), the particulars under each item of the same paragraph are provided;

四　株式会社商工組合中央金庫法（平成十九年法律第七十四号）第三十六条第三項の規定に基づく公告により同項各号の事項を提供している場合

(iv) if, pursuant to a public notice based on the provisions of Article 36, paragraph (3) of the Shoko Chukin Bank Limited Act (Act No. 74 of 2007), the particulars under each item of the same paragraph are provided.

（社債の種類）

(Classes of Bonds)

第百六十五条　法第六百八十一条第一号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 165 The particulars prescribed by Ministry of Justice Order as provided in Article 681, item (i) of the Act are as follows:

一　社債の利率

(i) the interest rate of the bond;

二　社債の償還の方法及び期限

(ii) the means of and due date for the redemption of the bond;

三　利息支払の方法及び期限

(iii) the means of and due date for the payment of the interest;

四　社債券を発行するときは、その旨

(iv) if a bond certificate is issued, that fact;

五　社債権者が法第六百九十八条の規定による請求の全部又は一部をすることができないこととするときは、その旨

(v) if it is arranged that bondholders may not make the demand under the provisions of Article 698, in whole or in part, that fact;

六　社債管理者が社債権者集会の決議によらずに法第七百六条第一項第二号に掲げる行為をすることができることとするときは、その旨

(vi) if it is arranged that a bond administrator may perform an act listed in item (ii), paragraph (1) of Article 706 of the Act without a resolution of a bondholder meeting, that fact;

七　他の会社と合同して募集社債を発行するときは、その旨及び各会社の負担部分

(vii) if bonds for subscription are issued in conjunction with another company, that fact and the portion of the obligation of each company;

八　社債管理者を定めたときは、その名称及び住所並びに法第七百二条の規定による委託に係る契約の内容

(viii) if a bond administrator is prescribed, the name and address thereof, and the content of a contract in relation to the entrustment pursuant to the provisions of Article 702 of the Act;

九　社債原簿管理人を定めたときは、その氏名又は名称及び住所

(ix) if a bond register administrator is prescribed, the name and address thereof;

十　社債が担保付社債であるときは、担保付社債信託法（明治三十八年法律第五十二号）第十九条第一項第一号、第十一号及び第十三号に掲げる事項

(x) if a bond is a secured bond, the particulars listed in item (i), item (xi), and item (xiii) of Article 19, paragraph (1) of the Secured Bonds Trust Act (Act No. 52 of 1905);

十一　社債が信託社債であるときは、当該信託社債についての信託を特定するために必要な事項

(xi) if a bond is a trust bond, the particulars necessary for specifying the trust concerning the trust bond.

（社債原簿記載事項）

(Particulars to Be Stated in the Bond Registry)

第百六十六条　法第六百八十一条第七号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 166 The particulars prescribed by Ministry of Justice Order as provided in Article 681, item (vii) of the Act are as follows:

一　募集社債と引換えにする金銭の払込みに代えて金銭以外の財産の給付があったときは、その財産の価額及び給付の日

(i) if the contribution of property other than money is made in lieu of the payment of money in exchange for bonds for subscription, the value of that property and the date of contribution;

二　社債権者が募集社債と引換えにする金銭の払込みをする債務と会社に対する債権とを相殺したときは、その債権の額及び相殺をした日

(ii) if the obligation of a bondholder to pay in money in exchange for a bond for subscription is set-off against claims to the company, the amount of that claim and the date on which it was set-off.

（閲覧権者）

(Holders of Rights of Inspection)

第百六十七条　法第六百八十四条第二項に規定する法務省令で定める者は、社債権者その他の社債発行会社の債権者及び社債発行会社の株主又は社員とする。

Article 167 Persons prescribed by Ministry of Justice Order as provided in Article 684, paragraph (2) of the Act are bondholders and other creditors of a bond-issuing company, and shareholders or members of a bond-issuing company.

（社債原簿記載事項の記載等の請求）

(Demands That Particulars in the Bond Registry Be Stated)

第百六十八条　法第六百九十一条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

Article 168 (1) The cases prescribed by Ministry of Justice Order as provided in Article 691, paragraph (2) of the Act are as follows:

一　社債取得者が、社債権者として社債原簿に記載若しくは記録がされた者又はその一般承継人に対して当該社債取得者の取得した社債に係る法第六百九十一条第一項の規定による請求をすべきことを命ずる確定判決を得た場合において、当該確定判決の内容を証する書面その他の資料を提供して請求をしたとき。

(i) if an acquirer of bonds has obtained a final and binding judgment against a person who is stated or recorded in the bond registry as a bondholder or a general successor thereto, and where the judgment orders that a demand be made pursuant to the provisions of Article 691, paragraph (1) in relation to the bonds acquired by the acquirer of bonds, if the acquirer of bonds has provided documents or other materials certifying the content of the final and binding judgment when making the demand;

二　社債取得者が前号の確定判決と同一の効力を有するものの内容を証する書面その他の資料を提供して請求をしたとき。

(ii) if an acquirer of bonds has provided a document or other materials certifying content with the same effect as the final and binding judgment under the preceding item when making the demand;

三　社債取得者が一般承継により当該会社の社債を取得した者である場合において、当該一般承継を証する書面その他の資料を提供して請求をしたとき。

(iii) if an acquirer of bonds is a person who has acquired a company's bonds by general succession, if that person has provided documents or other materials certifying the general succession when making the demand;

四　社債取得者が当該会社の社債を競売により取得した者である場合において、当該競売により取得したことを証する書面その他の資料を提供して請求をしたとき。

(iv) if an acquirer of bonds is a person who has acquired a company's bonds by auction, when that person has provided documents or other materials certifying the acquisition by auction when making the demand.

五　社債取得者が法第百七十九条第三項の規定による請求により当該会社の社債を取得した者である場合において、当該社債取得者が請求をしたとき。

(v) if an acquirer of bonds is a person who has acquired a company's bonds by a demand pursuant to the provisions of Article 179, paragraph (3) of the Act, when the acquirer of bonds has made the demand.

２　前項の規定にかかわらず、社債取得者が取得した社債が社債券を発行する定めがあるものである場合には、法第六百九十一条第二項に規定する法務省令で定める場合は、次に掲げる場合とする。

(2) Notwithstanding the provisions of the preceding paragraph, where it has been provided that bond certificates be issued for the bonds acquired by the acquirer of bonds, the case prescribed by Ministry of Justice Order as provided in the provisions of Article 691, paragraph (2) of the Act is as follows:

一　社債取得者が社債券を提示して請求をした場合

(i) if an acquirer of bonds presents the bond certificates when making a demand;

二　社債取得者が法第百七十九条第三項の規定による請求により当該会社の社債を取得した者である場合において、当該社債取得者が請求をしたとき。

(ii) if an acquirer of bonds is a person who has acquired a company's bonds by a demand pursuant to the provisions of Article 179, paragraph (3) of the Act, and the acquirer of bonds has made the demand.

第二章　社債管理者

Chapter II Bond Administrators

（社債管理者を設置することを要しない場合）

(Cases Where Establishment of a Bond Administrator Is Not Required)

第百六十九条　法第七百二条に規定する法務省令で定める場合は、ある種類（法第六百八十一条第一号に規定する種類をいう。以下この条において同じ。）の社債の総額を当該種類の各社債の金額の最低額で除して得た数が五十を下回る場合とする。

Article 169 The case prescribed by Ministry of Justice Order as provided in Article 702 of the Act is that when the number obtained by dividing the total amount of bonds of a certain class (meaning the class as provided in Article 681, item (i) of the Act; hereinafter the same applies in this Article) by the minimum amounts of the amounts of each bond of the class is less than 50.

（社債管理者の資格）

(Qualifications of Bond Administrators)

第百七十条　法第七百三条第三号に規定する法務省令で定める者は、次に掲げる者とする。

Article 170 Those persons prescribed by Ministry of Justice Order as provided in Article 703, item (iii) of the Act are the following persons:

一　担保付社債信託法第三条の免許を受けた者

(i) those receiving a license under Article 3 of the Secured Bonds Trust Act;

二　株式会社商工組合中央金庫

(ii) the Shoko Chukin Bank;

三　農業協同組合法第十条第一項第二号及び第三号の事業を併せ行う農業協同組合又は農業協同組合連合会

(iii) agricultural cooperatives or federations of agricultural cooperatives concurrently engaged in the businesses of Article 10, paragraph (1), item (ii) and item (iii) of the Agricultural Co-operatives Act;

四　信用協同組合又は中小企業等協同組合法第九条の九第一項第一号の事業を行う協同組合連合会

(iv) a credit cooperative, or a federation of cooperatives engaged in the business of Article 9-9, paragraph (1), item (i) of the Small and Medium-Sized Enterprise Cooperatives Act;

五　信用金庫又は信用金庫連合会

(v) a Shinkin bank or federation of Shinkin banks;

六　労働金庫連合会

(vi) a federation of labor banks;

七　長期信用銀行法第二条に規定する長期信用銀行

(vii) a long term credit bank as provided in Article 2 of the Long Term Credit Bank Act;

八　保険業法第二条第二項に規定する保険会社

(viii) an insurance company as provided in Article 2, paragraph (2) of the Insurance Business Act;

九　農林中央金庫

(ix) the Norinchukin bank.

（特別の関係）

(Special Relationships)

第百七十一条　法第七百十条第二項第二号（法第七百十二条において準用する場合を含む。）に規定する法務省令で定める特別の関係は、次に掲げる関係とする。

Article 171 (1) The special relationships prescribed by Ministry of Justice Order as provided in Article 710, paragraph (2), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 712 of the Act) are the following relationships:

一　法人の総社員又は総株主の議決権の百分の五十を超える議決権を有する者（以下この条において「支配社員」という。）と当該法人（以下この条において「被支配法人」という。）との関係

(i) the relationship between those who have voting rights exceeding 50 percent of the voting rights of all members or all shareholders of the corporation (hereinafter referred to as a "controlling member" in this Article) and the corporation (hereinafter referred to as a "controlled corporation" in this Article);

二　被支配法人とその支配社員の他の被支配法人との関係

(ii) the relationship between one controlled corporation and other controlled corporations of a controlling member.

２　支配社員とその被支配法人が合わせて他の法人の総社員又は総株主の議決権の百分の五十を超える議決権を有する場合には、当該他の法人も、当該支配社員の被支配法人とみなして前項の規定を適用する。

(2) If a controlling member and the controlled corporation together have voting rights exceeding 50 percent of the total voting rights of all members or all shareholders of another corporation, the relevant other corporation is also deemed to be a controlled corporation of the controlling member, and the provisions of the preceding paragraph apply.

第三章　社債権者集会

Chapter III Bondholder Meetings

（社債権者集会の招集の決定事項）

(Particulars Determined in the Convocation of a Bondholder Meeting)

第百七十二条　法第七百十九条第四号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 172 The particulars prescribed by Ministry of Justice Order as provided in Article 719, item (iv) of the Act are as follows:

一　次条の規定により社債権者集会参考書類に記載すべき事項

(i) particulars stated in reference documents for a bondholder meeting pursuant to the provisions of the following paragraph;

二　書面による議決権の行使の期限（社債権者集会の日時以前の時であって、法第七百二十条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(ii) the time limit on exercising voting rights in writing (limited to a time on or after the date on which two weeks have passed from the date on which notice was issued pursuant to the provisions of Article 720, paragraph (1) of the Act that is a time on or before the date and time of the bondholder meeting);

三　一の社債権者が同一の議案につき法第七百二十六条第一項（法第七百十九条第三号に掲げる事項を定めた場合にあっては、法第七百二十六条第一項又は第七百二十七条第一項）の規定により重複して議決権を行使した場合において、当該同一の議案に対する議決権の行使の内容が異なるものであるときにおける当該社債権者の議決権の行使の取扱いに関する事項を定めるときは、その事項

(iii) if for a single proposal, a single bondholder has exercised voting rights multiple times pursuant to the provisions of Article 726, paragraph (1) of the Act (if the particulars listed in Article 719, item (iii) of the Act are prescribed, Article 726, paragraph (1) or Article 727, paragraph (1) of the Act), particulars have been decided in relation to the treatment of such a bondholder's votes and the content of some of the votes differs from that of others for the same proposal, those particulars;

四　第百七十四条第一項第三号の取扱いを定めるときは、その取扱いの内容

(iv) if the treatment of Article 714, item (iii) is prescribed, the content of that treatment;

五　法第七百十九条第三号に掲げる事項を定めたときは、次に掲げる事項

(v) if the particulars listed in Article 719, item (iii) of the Act are prescribed, the following particulars:

イ　電磁的方法による議決権の行使の期限（社債権者集会の日時以前の時であって、法第七百二十条第一項の規定による通知を発した日から二週間を経過した日以後の時に限る。）

(a) the time limit on the exercising voting rights by electronic or magnetic means (limited to a time on or after the date on which two weeks have passed from the date on which notice was issued pursuant to Article 720, paragraph (1) of the Act that is a time on or before the date and time of the bondholder meeting);

ロ　法第七百二十条第二項の承諾をした社債権者の請求があった時に当該社債権者に対して法第七百二十一条第一項の規定による議決権行使書面（同項に規定する議決権行使書面をいう。以下この章において同じ。）の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をすることとするときは、その旨

(b) if attempting to perform a delivery (including provision by electronic or magnetic means pursuant to the provisions of Article 721, paragraph (2) of the Act in lieu of the delivery) of voting forms pursuant to the provisions of paragraph (1) of that Article (meaning the voting forms prescribed in the same paragraph; hereinafter the same applies in this Chapter) to a bondholder and a demand has been made by the bondholder who has given consent under Article 720, paragraph (2) of the Act, that fact.

（社債権者集会参考書類）

(Reference Documents for a Bondholder Meeting)

第百七十三条　社債権者集会参考書類には、次に掲げる事項を記載しなければならない。

Article 173 (1) Reference documents for a bondholder meeting must state the following:

一　議案及び提案の理由

(i) proposals and reasons for motions;

二　議案が代表社債権者の選任に関する議案であるときは、次に掲げる事項

(ii) if a proposal is a proposal regarding election of a representative bondholder, the following:

イ　候補者の氏名又は名称

(a) the name of the candidates;

ロ　候補者の略歴又は沿革

(b) brief biographical outlines or corporate histories of the candidates;

ハ　候補者が社債発行会社又は社債管理者と特別の利害関係があるときは、その事実の概要

(c) if a candidate has a specially-interested party relationship with the bond-issuing company or the bond administrator, a summary of those facts.

２　社債権者集会参考書類には、前項に定めるもののほか、社債権者の議決権の行使について参考となると認める事項を記載することができる。

(2) Beyond particulars prescribed in the preceding paragraph, reference documents for a bondholder meeting may state particulars recognized as helpful concerning the exercising voting rights by bondholders.

３　同一の社債権者集会に関して社債権者に対して提供する社債権者集会参考書類に記載すべき事項のうち、他の書面に記載している事項又は電磁的方法により提供している事項がある場合には、これらの事項は、社債権者集会参考書類に記載することを要しない。

(3) Among particulars stated in the reference documents for a bondholder meeting provided to bondholders in relation to the same bondholder meeting, if there are particulars that have been stated in other documents or that have been provided by electronic or magnetic means these particulars need not be stated in the reference documents for the bondholder meeting.

４　同一の社債権者集会に関して社債権者に対して提供する招集通知（法第七百二十条第一項又は第二項の規定による通知をいう。以下この章において同じ。）の内容とすべき事項のうち、社債権者集会参考書類に記載している事項がある場合には、当該事項は、招集通知の内容とすることを要しない。

(4) Among particulars included in the content of the notice of convocation provided to bondholders in relation to the same bondholder meeting (meaning the notice pursuant to the provisions of Article 720, paragraph (1) or paragraph (2) of the Act; hereinafter the same applies in this Chapter), if there are particulars that have been stated in the reference documents for the bondholder meeting, the particulars need not be included in the content of the notice of convocation.

（議決権行使書面）

(Voting Forms)

第百七十四条　法第七百二十一条第一項の規定により交付すべき議決権行使書面に記載すべき事項又は法第七百二十二条第一項若しくは第二項の規定により電磁的方法により提供すべき議決権行使書面に記載すべき事項は、次に掲げる事項とする。

Article 174 (1) The particulars stated on the voting forms given pursuant to the provisions of Article 721, paragraph (1) of the Act, or the particulars stated on the voting forms provided by electronic or magnetic means pursuant to the provisions of Article 722, paragraph (1) or paragraph (2) of the Act are as follows:

一　各議案についての賛否（棄権の欄を設ける場合にあっては、棄権を含む。）を記載する欄

(i) a field to record the support for or the opposition to (including abstention, if an abstention field is provided) each proposal;

二　第百七十二条第三号に掲げる事項を定めたときは、当該事項

(ii) if the particulars listed in Article 172, item (iii) are prescribed, those particulars;

三　第百七十二条第四号に掲げる事項を定めたときは、第一号の欄に記載がない議決権行使書面が招集者（法第七百十九条に規定する招集者をいう。以下この条において同じ。）に提出された場合における各議案についての賛成、反対又は棄権のいずれかの意思の表示があったものとする取扱いの内容

(iii) if the particulars listed in Article 172, item (iv) are prescribed, the content treated as an indication of intent either to support, oppose, or abstain from voting on each proposal if a voting form with nothing recorded in the field of item (i) is presented to the convener (meaning the convener pursuant to the provisions of Article 719 of the Act; hereinafter the same applies in this Article);

四　議決権の行使の期限

(iv) the time limit on exercising voting rights;

五　議決権を行使すべき社債権者の氏名又は名称及び行使することができる議決権の数

(v) the names of bondholders to exercise voting rights and the number of voting rights capable of being exercised.

２　第百七十二条第五号ロに掲げる事項を定めた場合には、招集者は、法第七百二十条第二項の承諾をした社債権者の請求があった時に、当該社債権者に対して、法第七百二十一条第一項の規定による議決権行使書面の交付（当該交付に代えて行う同条第二項の規定による電磁的方法による提供を含む。）をしなければならない。

(2) If the particulars listed in Article 720, item (v), (b) are prescribed, and a demand has been made by a bondholder who has given consent under Article 720, paragraph (2) of the Act, a convener must perform a delivery (including provision by electronic or magnetic means pursuant to the provisions of paragraph (2) of that Article in lieu of the delivery) of voting forms pursuant to Article 721, paragraph (1) of the Act to the bondholder.

３　同一の社債権者集会に関して社債権者に対して提供する議決権行使書面に記載すべき事項（第一項第二号から第四号までに掲げる事項に限る。）のうち、招集通知の内容としている事項がある場合には、当該事項は、社債権者に対して提供する議決権行使書面に記載することを要しない。

(3) Among particulars stated on voting forms provided to bondholders in relation to the same bondholder meeting (limited to particulars listed in paragraph (1), item (ii) through item (iv)), if there are particulars deemed be the content of the notice of convocation, the particulars need not be stated on the voting forms provided to bondholders.

４　同一の社債権者集会に関して社債権者に対して提供する招集通知の内容とすべき事項のうち、議決権行使書面に記載している事項がある場合には、当該事項は、社債権者に対して提供する招集通知の内容とすることを要しない。

(4) Among particulars included in the content of the notice of convocation provided to bondholders in relation to the same bondholder meeting, if there are particulars that have been stated in the voting forms, the particulars need not be included in the content of the notice of convocation provided to bondholders.

（書面による議決権行使の期限）

(Time Limit on Exercising Voting Rights in Writing)

第百七十五条　法第七百二十六条第二項に規定する法務省令で定める時は、第百七十二条第二号の行使の期限とする。

Article 175 The time prescribed by Ministry of Justice Order as provided in Article 726, paragraph (2) of the Act is the time limit on exercising rights under Article 172, item (ii).

（電磁的方法による議決権行使の期限）

(Time Limit on the Exercising Voting Rights by Electronic or Magnetic Means)

第百七十六条　法第七百二十七条第一項に規定する法務省令で定める時は、第百七十二条第五号イの行使の期限とする。

Article 176 The time limit prescribed by Ministry of Justice Order as provided in Article 727, paragraph (1) of the Act is the time limit on exercise under Article 172, item (v), (a).

（社債権者集会の議事録）

(Minutes of Bondholder Meetings)

第百七十七条　法第七百三十一条第一項の規定による社債権者集会の議事録の作成については、この条の定めるところによる。

Article 177 (1) The preparation of minutes of bondholder meetings pursuant to the provisions of Article 731, paragraph (1) of the Act is governed by the provisions of this Article.

２　社債権者集会の議事録は、書面又は電磁的記録をもって作成しなければならない。

(2) Minutes of bondholder meetings must be prepared in writing or as electronic or magnetic records.

３　社債権者集会の議事録は、次に掲げる事項を内容とするものでなければならない。

(3) Minutes of bondholder meetings must include the following:

一　社債権者集会が開催された日時及び場所

(i) the date, time, and place where the bondholder meeting was held;

二　社債権者集会の議事の経過の要領及びその結果

(ii) summary of the progress of the agenda of the bondholder meeting and the results thereof;

三　法第七百二十九条第一項の規定により社債権者集会において述べられた意見があるときは、その意見の内容の概要

(iii) if an opinion is stated at a bondholder meeting pursuant to the provisions of Article 729, paragraph (1) of the Act, a summary of the content of that opinion;

四　社債権者集会に出席した社債発行会社の代表者又は社債管理者の氏名又は名称

(iv) the names of representatives or bond administrators of the bond-issuing company in attendance at the bondholder meeting;

五　社債権者集会の議長が存するときは、議長の氏名

(v) the name of the chairperson of the bondholder meeting, if any;

六　議事録の作成に係る職務を行った者の氏名又は名称

(vi) name of the person performing duties in relation to preparation of the minutes.

第五編　組織変更、合併、会社分割、株式交換及び株式移転

Part V Entity Conversions, Mergers, Company Splits, Share Exchanges, and Share Transfers

第一章　吸収分割契約及び新設分割計画

Chapter I Absorption-Type Company Split Agreements and Incorporation-Type Company Split Plans

第一節　吸収分割契約

Section 1 Absorption-Type Company Split Agreements

第百七十八条　法第七百五十八条第八号イ及び第七百六十条第七号イに規定する法務省令で定めるものは、次に掲げるものとする。

Article 178 Those prescribed by Ministry of Justice Order as provided in Article 758, item (viii), (a) and Article 760, item (vii), (a) of the Act are as follows:

一　イに掲げる額からロに掲げる額を減じて得た額がハに掲げる額よりも小さい場合における吸収分割に際して吸収分割株式会社が吸収分割承継会社から取得した金銭等であって、法第七百五十八条第八号又は第七百六十条第七号の定めに従い取得対価（法第百七十一条第一項第一号に規定する取得対価をいう。以下この条において同じ。）又は配当財産として交付する承継会社株式等（吸収分割承継株式会社の株式又は吸収分割承継持分会社の持分をいう。以下この号において同じ。）以外の金銭等

(i) monies, etc. obtained by a stock company splitting in an absorption-type split from a company succeeding in the absorption-type split upon the absorption-type company split if the amount obtained by subtracting the amount listed in (b) from the amount listed in (a) is less than the amount listed in (c), and monies, etc. other than shares, etc. of the succeeding company (meaning shares of the stock company succeeding in the absorption-type split or equity interest in the membership company succeeding in the absorption-type split; hereinafter the same applies in this item) delivered as the consideration for acquisition (meaning the consideration for acquisition as provided in Article 171, paragraph (1), item (i) of the Act; hereinafter the same applies in this Article) or dividend property pursuant to the provisions of Article 758, item (viii) or Article 760, item (vii) of the Act:

イ　法第七百五十八条第八号イ若しくはロ又は第七百六十条第七号イ若しくはロに掲げる行為により吸収分割株式会社の株主に対して交付する金銭等（法第七百五十八条第八号イ又は第七百六十条第七号イに掲げる行為（次号において「特定株式取得」という。）をする場合にあっては、取得対価として交付する吸収分割株式会社の株式を除く。）の合計額

(a) the total amount of monies, etc. delivered to shareholders of a stock company splitting in an absorption-Type split as a result of the acts listed in Article 758, item (viii), (a) or (b) or Article 760, item (vii), (a) or (b) (in the case of the acts listed in Article 758, item (viii), (a) or Article 760, item (vii), (a) (referred to as the "specified share acquisition" in the following item), excluding shares of the stock company splitting in the absorption-type split delivered as consideration for acquisition);

ロ　イに規定する金銭等のうち承継会社株式等の価額の合計額

(b) of the monies, etc. as provided in (a), the total amount of the value of shares, etc. of the succeeding company;

ハ　イに規定する金銭等の合計額に二十分の一を乗じて得た額

(c) the amount obtained by multiplying the total amount of monies, etc. as provided in (a) by one-twentieth;

二　特定株式取得をする場合における取得対価として交付する吸収分割株式会社の株式

(ii) shares of the stock company splitting in the absorption-type split delivered as the consideration for acquisition in the case of specified share acquisition.

第二節　新設分割計画

Section 2 Incorporation-Type Company Split Plans

第百七十九条　法第七百六十三条第一項第十二号イ及び第七百六十五条第一項第八号イに規定する法務省令で定めるものは、次に掲げるものとする。

Article 179 Those prescribed by Ministry of Justice Order as provided in Article 763, paragraph (1), item (xii), (a) and Article 765, paragraph (1), item (viii), (a) of the Act are as follows:

一　イに掲げる額からロに掲げる額を減じて得た額がハに掲げる額よりも小さい場合における新設分割に際して新設分割株式会社が新設分割設立会社から取得した金銭等であって、法第七百六十三条第一項第十二号又は第七百六十五条第一項第八号の定めに従い取得対価（法第百七十一条第一項第一号に規定する取得対価をいう。以下この条において同じ。）又は配当財産として交付する設立会社株式等（新設分割設立株式会社の株式又は新設分割設立持分会社の持分をいう。以下この号において同じ。）以外の金銭等

(i) monies, etc. obtained by a stock company splitting in an incorporation-type split from a company incorporated in the incorporation-type split upon the incorporation-type company split if the amount obtained by subtracting the amount listed in (b) from the amount listed in (a) is less than the amount listed in (c), and monies, etc. other than shares, etc. of the incorporated company (meaning shares of the stock company incorporated in the incorporation-type split or equity interest in the membership company incorporated in the incorporation-type split; hereinafter the same applies in this item) delivered as the consideration for acquisition (meaning the consideration for acquisition as provided in Article 171, paragraph (1), item (i) of the Act; hereinafter the same applies in this Article) or dividend property pursuant to the provisions of Article 763, paragraph (1), item (xii) or Article 765, paragraph (1), item (viii) of the Act:

イ　法第七百六十三条第一項第十二号イ若しくはロ又は第七百六十五条第一項第八号イ若しくはロに掲げる行為により新設分割株式会社の株主に対して交付する金銭等（法第七百六十三条第一項第十二号イ又は第七百六十五条第一項第八号イに掲げる行為（次号において「特定株式取得」という。）をする場合にあっては、取得対価として交付する新設分割株式会社の株式を除く。）の合計額

(a) the total amount of monies, etc. delivered to shareholders of a stock company splitting in the incorporation-type split as a result of the acts listed in Article 763, paragraph (1), item (xii), (a) or (b) or Article 765, paragraph (1), item (viii), (a) or (b) (in the case of the acts listed in Article 763, paragraph (1), item (xii), (a) or Article 765, paragraph (1), item (viii), (a) (referred to as the "specified share acquisition" in the following item), excluding shares of the stock company splitting in the incorporation-type split delivered as consideration for acquisition);

ロ　イに規定する金銭等のうち設立会社株式等の価額の合計額

(b) of the monies, etc. as provided in (a), the total amount of the value of shares, etc. of the incorporated company;

ハ　イに規定する金銭等の合計額に二十分の一を乗じて得た額

(c) the amount obtained by multiplying the total amount of monies, etc. as provided in (a) by one-twentieth;

二　特定株式取得をする場合における取得対価として交付する新設分割株式会社の株式

(ii) shares of a stock company splitting in an incorporation-type split delivered as consideration for acquisition in the case of specified share acquisition.

第二章　組織変更をする株式会社の手続

Chapter II Procedures for a Stock Company Effecting an Entity Conversion

（組織変更をする株式会社の事前開示事項）

(Particulars of Which Notification is to be Provided in Advance by a Stock Company Effecting an Entity Conversion)

第百八十条　法第七百七十五条第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 180 The particulars prescribed by Ministry of Justice Order as provided in Article 775, paragraph (1) of the Act are as follows:

一　組織変更をする株式会社が新株予約権を発行しているときは、法第七百四十四条第一項第七号及び第八号に掲げる事項についての定めの相当性に関する事項

(i) if a stock company effecting an entity conversion issues share options, particulars regarding appropriateness of provisions concerning the particulars listed in Article 744, paragraph (1), item (vii) and item (viii) of the Act;

二　組織変更をする株式会社において最終事業年度がないときは、当該組織変更をする株式会社の成立の日における貸借対照表

(ii) if a stock company effecting an entity conversion has no most recent business year, the balance sheet on the day of formation of the stock company effecting the entity conversion;

三　組織変更後持分会社の債務の履行の見込みに関する事項

(iii) particulars related to prospects for performance of obligations of a membership company after entity conversion;

四　法第七百七十五条第二項に規定する組織変更計画備置開始日後、前三号に掲げる事項に変更が生じたときは、変更後の当該事項

(iv) if a change occurs in the particulars listed in the preceding three items after the day on which the entity conversion plan began to be kept as provided in Article 775, paragraph (2) of the Act, the particulars after the change.

（計算書類に関する事項）

(Particulars Related to Financial Statements)

第百八十一条　法第七百七十九条第二項第二号に規定する法務省令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 181 Those prescribed by Ministry of Justice Order as provided in Article 779, paragraph (2), item (ii) of the Act are those prescribed in each of the following items, in accordance with the categories of cases listed below on the earlier of the date of public notice as provided in the same paragraph or the date of notice as provided in the same paragraph:

一　最終事業年度に係る貸借対照表又はその要旨につき組織変更をする株式会社が法第四百四十条第一項又は第二項の規定により公告をしている場合　次に掲げるもの

(i) if a stock company effecting an entity conversion gives a public notice pursuant to the provisions of Article 440, paragraph (1) or paragraph (2) of the Act with regard to the balance sheet in relation to the most recent business year or a summary thereof: The following:

イ　官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) if public notice has been given in the official gazette, the date of the official gazette and the page on which the public notice was published;

ロ　時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) if public notice has been given through publication in daily newspaper that publishes particulars related to current affairs, the name and date of the daily newspaper and the page on which the public notice was published;

ハ　電子公告により公告をしているときは、法第九百十一条第三項第二十八号イに掲げる事項

(c) if public notice has been given by electronic public notice, the particulars listed in Article 911, paragraph (3), item (xxviii), (a) of the Act;

二　最終事業年度に係る貸借対照表につき組織変更をする株式会社が法第四百四十条第三項に規定する措置を執っている場合　法第九百十一条第三項第二十六号に掲げる事項

(ii) if a stock company effecting an entity conversion takes measures prescribed in Article 440, paragraph (3) of the Act with regard to the balance sheet in relation to the most recent business year: The particulars listed in Article 911, paragraph (3), item (xxvi) of the Act;

三　組織変更をする株式会社が法第四百四十条第四項に規定する株式会社である場合において、当該株式会社が金融商品取引法第二十四条第一項の規定により最終事業年度に係る有価証券報告書を提出しているとき　その旨

(iii) if a stock company effecting an entity conversion is a stock company prescribed in Article 440, paragraph (4) of the Act, if the stock company submits an annual securities report in relation to the Most recent business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act: That fact;

四　組織変更をする株式会社が会社法の施行に伴う関係法律の整備等に関する法律（平成十七年法律第八十七号）第二十八条の規定により法第四百四十条の規定が適用されないものである場合　その旨

(iv) if the provisions of Article 440 of the Act are not applied to a stock company effecting an entity conversion pursuant to the provisions of Article 28 of the Act on the Arrangement of Relevant Acts Incidental to the Enforcement of the Companies Act (Act No. 87 of 2005): That fact;

五　組織変更をする株式会社につき最終事業年度がない場合　その旨

(v) if no most recent business year exists for a stock company effecting an entity conversion: That fact;

六　組織変更をする株式会社が清算株式会社である場合　その旨

(vi) if a stock company effecting an entity conversion is a liquidating stock company: That fact;

七　前各号に掲げる場合以外の場合　会社計算規則第六編第二章の規定による最終事業年度に係る貸借対照表の要旨の内容

(vii) in cases other than the cases listed in the preceding items: The content of a summary of the balance sheet in relation to the most recent business year pursuant to the provisions of Part VI, Chapter II of the Regulations on Corporate Accounting.

第三章　吸収合併消滅株式会社、吸収分割株式会社及び株式交換完全子会社の手続

Chapter III Procedures for Stock Companies Disappearing in Absorption-Type Mergers, Stock Companies Splitting in Absorption-Type Splits, and Wholly-Owned Subsidiary Companies Resulting from the Share Exchanges

（吸収合併消滅株式会社の事前開示事項）

(Particulars to Be Disclosed in Advance by Stock Companies Disappearing in Absorption-Type Mergers)

第百八十二条　法第七百八十二条第一項に規定する法務省令で定める事項は、同項に規定する消滅株式会社等が吸収合併消滅株式会社である場合には、次に掲げる事項とする。

Article 182 (1) The particulars prescribed by Ministry of Justice Order as provided in Article 782, paragraph (1) of the Act are as follows if a disappearing stock company, etc. as provided in the same paragraph is a stock company disappearing in an absorption-type merger:

一　合併対価の相当性に関する事項

(i) particulars regarding appropriateness of the consideration for the merger;

二　合併対価について参考となるべき事項

(ii) particulars of reference regarding the consideration for the merger;

三　吸収合併に係る新株予約権の定めの相当性に関する事項

(iii) particulars in relation to the appropriateness of a provision for share options in relation to the absorption-type merger;

四　計算書類等に関する事項

(iv) particulars related to financial statements, etc.;

五　吸収合併が効力を生ずる日以後における吸収合併存続会社の債務（法第七百八十九条第一項の規定により吸収合併について異議を述べることができる債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(v) particulars related to prospects for performance of obligations of the company surviving the absorption-type merger after the day on which the absorption-type merger becomes effective (limited to obligations borne to creditors able to state an objection regarding the absorption-type merger pursuant to the provisions of Article 789, paragraph (1) of the Act);

六　吸収合併契約等備置開始日（法第七百八十二条第二項に規定する吸収合併契約等備置開始日をいう。以下この章において同じ。）後、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(vi) if a change occurs in the particulars listed in the preceding items after the day on which the absorption-type merger agreement, etc. began kept (meaning the day on which the absorption-type merger agreement, etc. began kept as provided in Article 782, paragraph (2) of the Act; hereinafter the same applies in this Chapter), the particulars after the change.

２　この条において「合併対価」とは、吸収合併存続会社が吸収合併に際して吸収合併消滅株式会社の株主に対してその株式に代えて交付する金銭等をいう。

(2) In this Article, the term "consideration for the merger" means monies, etc. delivered to shareholders of the stock company disappearing in an Absorption-type merger by the company surviving the absorption-type merger upon the absorption-type merger in lieu of shares thereof.

３　第一項第一号に規定する「合併対価の相当性に関する事項」とは、次に掲げる事項その他の法第七百四十九条第一項第二号及び第三号に掲げる事項又は法第七百五十一条第一項第二号から第四号までに掲げる事項についての定め（当該定めがない場合にあっては、当該定めがないこと）の相当性に関する事項とする。

(3) The "particulars regarding appropriateness of the consideration for the merger" as provided in paragraph (1), item (i) are particulars regarding appropriateness of provisions concerning as follows particulars and other particulars listed in Article 749, paragraph (1), item (ii) and item (iii) or Article 751, paragraph (1), item (ii) through item (iv) of the Act (if those provisions do not exist, the fact that those provisions do not exist):

一　合併対価の総数又は総額の相当性に関する事項

(i) particulars regarding appropriateness of the total number or total amount of consideration for the merger;

二　合併対価として当該種類の財産を選択した理由

(ii) the reason why the kind of property was selected as consideration for the merger;

三　吸収合併存続会社と吸収合併消滅株式会社とが共通支配下関係（会社計算規則第二条第三項第三十二号に規定する共通支配下関係をいう。以下この号及び第百八十四条において同じ。）にあるときは、当該吸収合併消滅株式会社の株主（当該吸収合併消滅株式会社と共通支配下関係にある株主を除く。）の利益を害さないように留意した事項（当該事項がない場合にあっては、その旨）

(iii) if the company surviving an absorption-type merger and the stock company disappearing in the absorption-type merger are under common control (meaning that they are under common control as provided in Article 2, paragraph (3), item (xxxii) of the Regulations on Corporate Accounting; hereinafter the same applies in this item and in Article 184), particulars given due consideration so as not to harm the interests of shareholders of the stock company disappearing in the absorption-type merger (excluding shareholders under common control with the stock company disappearing in the absorption-type merger) (if those particulars do not exist, that fact).

４　第一項第二号に規定する「合併対価について参考となるべき事項」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める事項その他これに準ずる事項（法第七百八十二条第一項に規定する書面又は電磁的記録にこれらの事項の全部又は一部の記載又は記録をしないことにつき吸収合併消滅株式会社の総株主の同意がある場合にあっては、当該同意があったものを除く。）とする。

(4) The "particulars of reference regarding the consideration for the merger" as provided in paragraph (1), item (ii) are the particulars prescribed in each of as follows items and particulars equivalent thereto, in accordance with the categories of cases listed below (if consent exists of the all shareholders of the stock company disappearing in an absorption-type merger to not state or record all or a portion of these particulars in the document or electronic or magnetic record as provided in Article 782, paragraph (1) of the Act, excluding those particulars for which the consent exists):

一　合併対価の全部又は一部が吸収合併存続会社の株式又は持分である場合　次に掲げる事項

(i) if all or a portion of the consideration for the merger is shares of or equity interest in the company surviving the absorption-type merger: The following:

イ　当該吸収合併存続会社の定款の定め

(a) the provisions of the articles of incorporation of the company surviving the absorption-type merger;

ロ　次に掲げる事項その他の合併対価の換価の方法に関する事項

(b) the following particulars and other particulars regarding means of conversion of the consideration for the merger into cash:

（１）　合併対価を取引する市場

1. the market on which the consideration for the merger is traded;

（２）　合併対価の取引の媒介、取次ぎ又は代理を行う者

2. the person acting as intermediary, broker, or agency for transactions of the consideration for the merger;

（３）　合併対価の譲渡その他の処分に制限があるときは、その内容

3. if a restriction exists on the transfer or other disposal of the consideration for the merger, the content thereof;

ハ　合併対価に市場価格があるときは、その価格に関する事項

(c) if a market price exists for the consideration for the merger, particulars regarding price thereof;

ニ　吸収合併存続会社の過去五年間にその末日が到来した各事業年度（次に掲げる事業年度を除く。）に係る貸借対照表の内容

(d) the content of the balance sheets of the company surviving the absorption-type merger in relation to each business year the last day of which arrived in the past five years (excluding the following business years):

（１）　最終事業年度

1. the most recent business year;

（２）　ある事業年度に係る貸借対照表の内容につき、法令の規定に基づく公告（法第四百四十条第三項の措置に相当するものを含む。）をしている場合における当該事業年度

2. if public notice is given of the content of the balance sheet in relation to a certain business year pursuant to the provisions of laws and regulations (including notices equivalent to the measures of Article 440, paragraph (3) of the Act), the business year;

（３）　ある事業年度に係る貸借対照表の内容につき、金融商品取引法第二十四条第一項の規定により有価証券報告書を内閣総理大臣に提出している場合における当該事業年度

3. if an annual securities report is submitted to the Prime Minister regarding the content of the balance sheet in relation to a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, the business year;

二　合併対価の全部又は一部が法人等の株式、持分その他これらに準ずるもの（吸収合併存続会社の株式又は持分を除く。）である場合　次に掲げる事項（当該事項が日本語以外の言語で表示されている場合にあっては、当該事項（氏名又は名称を除く。）を日本語で表示した事項）

(ii) if all or a portion of the consideration for the merger is shares, equity interest, or the equivalent thereto of a corporation, etc. (excluding shares of or equity interest in the company surviving the absorption-type merger): The following particulars (if the particulars have been indicated in a language other than Japanese, the particulars (excluding names) indicated in Japanese):

イ　当該法人等の定款その他これに相当するものの定め

(a) the provisions of the articles of incorporation or the equivalent thereto of the corporation, etc.;

ロ　当該法人等が会社でないときは、次に掲げる権利に相当する権利その他の合併対価に係る権利（ものを除く。）の内容

(b) if the corporation, etc. is not a company, the content of rights equivalent to the following rights and other rights (excluding those unimportant) in relation to the consideration for the merger:

（１）　剰余金の配当を受ける権利

1. the right to receive dividends from surplus;

（２）　残余財産の分配を受ける権利

2. the right to receive distribution of residual assets;

（３）　株主総会における議決権

3. voting rights at the shareholder meeting;

（４）　合併その他の行為がされる場合において、自己の有する株式を公正な価格で買い取ることを請求する権利

4. where merger or other acts are performed, the right to demand the purchase at a fair price of shares held by the holder of the right;

（５）　定款その他の資料（当該資料が電磁的記録をもって作成されている場合にあっては、当該電磁的記録に記録された事項を表示したもの）の閲覧又は謄写を請求する権利

5. the right to demand inspection or copying of the articles of incorporation and other materials (if the materials have been prepared by using electronic or magnetic records, materials that indicate the particulars recorded in the electronic or magnetic records);

ハ　当該法人等が、その株主、社員その他これらに相当する者（以下この号及び第百八十四条において「株主等」という。）に対し、日本語以外の言語を使用して情報の提供をすることとされているときは、当該言語

(c) if the corporation, etc. is deemed to have provided information using a language other than Japanese to the shareholders, members, or other equivalent persons (hereinafter referred to as "shareholders, etc." in this item and in Article 184), the language;

ニ　吸収合併が効力を生ずる日に当該法人等の株主総会その他これに相当するものの開催があるものとした場合における当該法人等の株主等が有すると見込まれる議決権その他これに相当する権利の総数

(d) the total number of voting rights or other equivalent rights projected to be held by shareholders, etc. of the corporation, etc. if a shareholder meeting of the corporation, etc. or a meeting equivalent thereto is deemed to have been held on the day on which the absorption-type merger becomes effective;

ホ　当該法人等について登記（当該法人等が外国の法令に準拠して設立されたものである場合にあっては、法第九百三十三条第一項の外国会社の登記又は外国法人の登記及び夫婦財産契約の登記に関する法律第二条の外国法人の登記に限る。）がされていないときは、次に掲げる事項

(e) if the corporation, etc. has not registered (if the corporation, etc. is established under the law and regulations of a foreign country, limited to registration of a foreign company of Article 933, paragraph (1) of the Act or registration of a foreign corporation of Article 2 of the Act on Registration of Foreign Corporations and Registration of Matrimonial Property Contracts), the following particulars:

（１）　当該法人等を代表する者の氏名又は名称及び住所

1. the name and address of the person representing the corporation, etc.;

（２）　当該法人等の役員（（１）に掲げる者を除く。）の氏名又は名称

2. the names of the officers of the corporation, etc. (excluding persons listed in 1. above);

ヘ　当該法人等の最終事業年度（当該法人等が会社以外のものである場合にあっては、最終事業年度に相当するもの。以下この号において同じ。）に係る計算書類（最終事業年度がない場合にあっては、当該法人等の成立の日における貸借対照表）その他これに相当するものの内容（当該計算書類その他これに相当するものについて監査役、監査等委員会、監査委員会、会計監査人その他これらに相当するものの監査を受けている場合にあっては、監査報告その他これに相当するものの内容の概要を含む。）

(f) the content of financial statements (if no most recent business year exists, the balance sheet on the day of formation of the corporation, etc.) or the equivalent thereto in relation to the most recent business year of the corporation, etc. (if the corporation, etc. is other than a company, the equivalent of the most recent business year; hereinafter the same applies in this item) (including a summary of the content of any audit report or other report equivalent thereto if the financial statements or the equivalent have undergone auditing by a company auditor, audit and supervisory committee, audit committee, financial auditor, or the equivalent);

ト　次に掲げる場合の区分に応じ、次に定める事項

(g) the particulars prescribed below in accordance with the categories of the cases listed below:

（１）　当該法人等が株式会社である場合　当該法人等の最終事業年度に係る事業報告の内容（当該事業報告について監査役、監査等委員会又は監査委員会の監査を受けている場合にあっては、監査報告の内容を含む。）

1. where the corporation, etc. is a stock company: Content of the business report in relation to the most recent business year of the corporation, etc. (including the content of any audit report if the business report has undergone an audit by a company auditor, audit and supervisory committee, or audit committee);

（２）　当該法人等が株式会社以外のものである場合　当該法人等の最終事業年度に係る第百十八条各号及び第百十九条各号に掲げる事項に相当する事項の内容の概要（当該事項について監査役、監査等委員会、監査委員会その他これらに相当するものの監査を受けている場合にあっては、監査報告その他これに相当するものの内容の概要を含む。）

2. where the corporation, etc. is other than a stock company: A summary of the content of particulars equivalent to the particulars listed in the items of Article 118 and the items of Article 119 in relation to the most recent business year of the corporation, etc. (including a summary of the content of an audit report or the equivalent thereto, if the particulars have undergone an audit by a company auditor, audit and supervisory committee, or audit committee or the equivalent);

チ　当該法人等の過去五年間にその末日が到来した各事業年度（次に掲げる事業年度を除く。）に係る貸借対照表その他これに相当するものの内容

(h) the content of the balance sheets or the equivalent thereto of the corporation, etc. in relation to each business year the last day of which arrived in the past five years (excluding the following business years):

（１）　最終事業年度

1. the most recent business ear;

（２）　ある事業年度に係る貸借対照表その他これに相当するものの内容につき、法令の規定に基づく公告（法第四百四十条第三項の措置に相当するものを含む。）をしている場合における当該事業年度

2. where public notice is given of the content of the balance sheet or the equivalent thereto in relation to a certain business year pursuant to the provisions of laws and regulations (including notices equivalent to the measures of Article 440, paragraph (3) of the Act), the business year;

（３）　ある事業年度に係る貸借対照表その他これに相当するものの内容につき、金融商品取引法第二十四条第一項の規定により有価証券報告書を内閣総理大臣に提出している場合における当該事業年度

3. if an annual securities report is submitted to the Prime Minister regarding the content of the balance sheet or the equivalent thereto in relation to a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, the business year;

リ　前号ロ及びハに掲げる事項

(i) the particulars listed in (b) and (c) of the preceding item;

ヌ　合併対価が自己株式の取得、持分の払戻しその他これらに相当する方法により払戻しを受けることができるものであるときは、その手続に関する事項

(j) if the consideration for the merger is eligible for receiving a refund by acquisition of treasury shares, refund of equity interest, or another means equivalent thereto, the particulars regarding procedures therefor;

三　合併対価の全部又は一部が吸収合併存続会社の社債、新株予約権又は新株予約権付社債である場合　第一号イからニまでに掲げる事項

(iii) if all or a portion of the consideration for the merger is bonds, share options, or bonds with share options of the company surviving absorption-type merger: The particulars listed in (a) through (d) of item (i);

四　合併対価の全部又は一部が法人等の社債、新株予約権、新株予約権付社債その他これらに準ずるもの（吸収合併存続会社の社債、新株予約権又は新株予約権付社債を除く。）である場合　次に掲げる事項（当該事項が日本語以外の言語で表示されている場合にあっては、当該事項（氏名又は名称を除く。）を日本語で表示した事項）

(iv) if all or a portion of the consideration for the merger is bonds, share options, bonds with share options, or the equivalent thereto of a corporation, etc. (excluding bonds, share options, or bonds with share options of the company surviving the absorption-type merger): The following particulars (if the particulars (excluding names) have been indicated in a language other than Japanese, the particulars indicated in Japanese):

イ　第一号ロ及びハに掲げる事項

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

ロ　第二号イ及びホからチまでに掲げる事項

(b) the particulars listed in (a) and (e) through (h) of item (ii);

五　合併対価の全部又は一部が吸収合併存続会社その他の法人等の株式、持分、社債、新株予約権、新株予約権付社債その他これらに準ずるもの及び金銭以外の財産である場合　第一号ロ及びハに掲げる事項

(v) if all or a portion of the consideration for the merger is shares, equity interest, bonds, share options, bonds with share options, or the equivalent thereto and property other than monies of the company surviving the absorption-type merger or another corporation, etc.: The particulars listed in (b) and (c) of item (i).

５　第一項第三号に規定する「吸収合併に係る新株予約権の定めの相当性に関する事項」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める定めの相当性に関する事項とする。

(5) The "particulars regarding appropriateness of provisions for share options in relation to an absorption-type merger" as provided in paragraph (1), item (iii) are the particulars regarding appropriateness of the provisions prescribed in each of the following items, in accordance with the categories of cases listed below:

一　吸収合併存続会社が株式会社である場合　法第七百四十九条第一項第四号及び第五号に掲げる事項についての定め

(i) if the company surviving the absorption-type merger is a stock company: provisions concerning the particulars listed in Article 749, paragraph (1), item (iv) and item (v) of the Act;

二　吸収合併存続会社が持分会社である場合　法第七百五十一条第一項第五号及び第六号に掲げる事項についての定め

(ii) if the company surviving the absorption-type merger is a membership company: Provisions concerning the particulars listed in Article 751, paragraph (1), item (v) and item (vi) of the Act.

６　第一項第四号に規定する「計算書類等に関する事項」とは、次に掲げる事項とする。

(6) The "particulars related to financial statements, etc." as provided in paragraph (1), item (iv) are the following particulars:

一　吸収合併存続会社についての次に掲げる事項

(i) the following particulars regarding a company surviving an absorption-type merger:

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、吸収合併存続会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the balance sheet on the day of the formation of the company surviving the absorption-type merger);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、吸収合併存続会社の成立の日。ハにおいて同じ。）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if there is a provisional financial statement, etc. that has a day after the last day of the most recent business year (if no most recent business year exists, the day of formation of the company surviving the absorption-type merger; the same applies in (c) below) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　最終事業年度の末日後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後吸収合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs after the last day of the most recent business year, the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the first day for retaining the absorption-type merger agreement, etc., until the day on which the absorption-type merger becomes effective);

二　吸収合併消滅株式会社（清算株式会社を除く。以下この号において同じ。）についての次に掲げる事項

(ii) the following particulars concerning the stock company disappearing in the absorption-type merger (excluding liquidating stock companies; hereinafter the same applies in this item):

イ　吸収合併消滅株式会社において最終事業年度の末日（最終事業年度がない場合にあっては、吸収合併消滅株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後吸収合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at a stock company disappearing in an absorption-type merger after the last day of the most recent business year (if no most recent business year exists, the day of formation of the stock company disappearing in the absorption-type merger), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the absorption-type merger agreement, etc. began to be kept, until the day on which the absorption-type merger becomes effective);

ロ　吸収合併消滅株式会社において最終事業年度がないときは、吸収合併消滅株式会社の成立の日における貸借対照表

(b) if a stock company disappearing in an absorption-type merger has no most recent business year, the balance sheet on the day of formation of the stock company disappearing in the absorption-type merger.

（吸収分割株式会社の事前開示事項）

(Particulars to Be Disclosed in Advance for Stock Companies Splitting in Absorption-Type Splits)

第百八十三条　法第七百八十二条第一項に規定する法務省令で定める事項は、同項に規定する消滅株式会社等が吸収分割株式会社である場合には、次に掲げる事項とする。

Article 183 The particulars prescribed by Ministry of Justice Order as provided in Article 782, paragraph (1) of the Act are as follows if the disappearing stock company, etc. as provided in the same paragraph is a stock company splitting in an absorption-type split:

一　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める定め（当該定めがない場合にあっては、当該定めがないこと）の相当性に関する事項

(i) particulars regarding appropriateness of the provisions prescribed in (a) or (b) below, in accordance with the categories of the cases listed in the (a) or (b) (if those provisions do not exist, the fact that those provisions do not exist):

イ　吸収分割承継会社が株式会社である場合　法第七百五十八条第四号に掲げる事項についての定め

(a) if the company succeeding in the absorption-type split is a stock company: Provisions concerning the particulars listed in Article 758, item (iv) of the Act;

ロ　吸収分割承継会社が持分会社である場合　法第七百六十条第四号及び第五号に掲げる事項についての定め

(b) if the company succeeding in the absorption-type split is a membership company: Provisions concerning the particulars listed in Article 760, item (iv) and item (v) of the Act;

二　法第七百五十八条第八号又は第七百六十条第七号に掲げる事項を定めたときは、次に掲げる事項

(ii) if the particulars listed in Article 758, item (viii) or Article 760, item (vii) of the Act are prescribed, the following particulars:

イ　法第七百五十八条第八号イ又は第七百六十条第七号イに掲げる行為をする場合において、法第百七十一条第一項の決議が行われているときは、同項各号に掲げる事項

(a) if the resolution of Article 171, paragraph (1) of the Act is adopted if the acts listed in Article 758, item (viii), (a) or Article 760, item (vii), (a) of the Act are performed, the particulars listed in each item of the same paragraph;

ロ　法第七百五十八条第八号ロ又は第七百六十条第七号ロに掲げる行為をする場合において、法第四百五十四条第一項の決議が行われているときは、同項第一号及び第二号に掲げる事項

(b) if the resolution of Article 454, paragraph (1) of the Act is adopted if the acts listed in Article 758, item (viii), (b) or Article 760, item (vii), (b) of the Act are performed, the particulars listed in item (i) and item (ii) of the same paragraph;

三　吸収分割株式会社が法第七百八十七条第三項第二号に定める新株予約権を発行している場合において、吸収分割承継会社が株式会社であるときは、法第七百五十八条第五号及び第六号に掲げる事項についての定めの相当性に関する事項（当該新株予約権に係る事項に限る。）

(iii) if the company succeeding in the absorption-type split is a stock company if the stock company splitting in the absorption-type split has issued the share options prescribed in Article 787, paragraph (3), item (ii) of the Act, particulars regarding appropriateness of the provisions regarding the particulars listed in Article 758, item (v) and item (vi) of the Act (limited to particulars in relation to the share options);

四　吸収分割承継会社についての次に掲げる事項

(iv) the following particulars regarding the company succeeding in the absorption-type split:

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、吸収分割承継会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the balance sheet on the day of the formation of the company succeeding in the absorption-type split);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、吸収分割承継会社の成立の日。ハにおいて同じ。）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if a provisional financial statement, etc. exists that has day after the last day of the most recent business year (if no most recent business year exists, the day of formation of the company succeeding in the absorption-type split; the same applies in (c) below) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　最終事業年度の末日後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後吸収分割の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs after the last day of the most recent business year, the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the absorption-type merger agreement, etc. began to kept, until the day on which the absorption-type company split becomes effective);

五　吸収分割株式会社（清算株式会社を除く。以下この号において同じ。）についての次に掲げる事項

(v) the following particulars concerning the stock company splitting in the absorption-type split (excluding liquidating stock companies; hereinafter the same applies in this item):

イ　吸収分割株式会社において最終事業年度の末日（最終事業年度がない場合にあっては、吸収分割株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後吸収分割の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the stock company splitting in the absorption-type split after the last day of the most recent business year (if no most recent business year exists, the day of formation of the stock company splitting in the absorption-type split), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the absorption-type merger agreement, etc. began to be kept, until the day on which the absorption-type company split becomes effective);

ロ　吸収分割株式会社において最終事業年度がないときは、吸収分割株式会社の成立の日における貸借対照表

(b) if the stock company splitting in the absorption-type split has no most recent business year, the balance sheet on the day of formation of the stock company splitting in the absorption-type split;

六　吸収分割が効力を生ずる日以後における吸収分割株式会社の債務及び吸収分割承継会社の債務（吸収分割株式会社が吸収分割により吸収分割承継会社に承継させるものに限る。）の履行の見込みに関する事項

(vi) particulars related to prospects for performance of obligations of the stock company splitting in the absorption-type split and obligations of the company succeeding in the Absorption-type split after the day on which the Absorption-type company split becomes effective (limited to those which stock company splitting in the absorption-type split had the company succeeding in the absorption-type split succeed to by the absorption-type company split);

七　吸収合併契約等備置開始日後吸収分割が効力を生ずる日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(vii) if a change occurs in the particulars listed in the preceding items during the interval from after the day on which the absorption-type merger agreement, etc. began to be kept until the day on which the absorption-type company split becomes effective, the particulars after the change.

（株式交換完全子会社の事前開示事項）

(Particulars to Disclosed in Advance for Wholly-Owned Subsidiary Companies Resulting from Share Exchanges)

第百八十四条　法第七百八十二条第一項に規定する法務省令で定める事項は、同項に規定する消滅株式会社等が株式交換完全子会社である場合には、次に掲げる事項とする。

Article 184 (1) The particulars prescribed by Ministry of Justice Order as provided in Article 782, paragraph (1) of the Act are as follows if the disappearing stock company, etc. as provided in the same paragraph is a wholly-owned subsidiary company resulting from a share exchange:

一　交換対価の相当性に関する事項

(i) particulars regarding appropriateness of consideration for the exchange;

二　交換対価について参考となるべき事項

(ii) particulars of reference regarding consideration for the exchange;

三　株式交換に係る新株予約権の定めの相当性に関する事項

(iii) particulars regarding appropriateness of a provision for share options in relation to a share exchange;

四　計算書類等に関する事項

(iv) particulars related to financial statements, etc.;

五　法第七百八十九条第一項の規定により株式交換について異議を述べることができる債権者があるときは、株式交換が効力を生ずる日以後における株式交換完全親会社の債務（当該債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(v) if a creditor exists who is able to state an objection regarding the share exchange pursuant to the provisions of Article 789, paragraph (1) of the Act, particulars related to prospects for performance of obligations of the wholly-owning parent company resulting from a share exchange on or after the day on which the share exchange becomes effective (limited to obligations borne to the creditor);

六　吸収合併契約等備置開始日後株式交換が効力を生ずる日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(vi) if a change occurs in the particulars listed in the preceding items during the interval from after the day on which the absorption-type merger agreement, etc. began to be kept until the day on which the share exchange becomes effective, the particulars after the change.

２　この条において「交換対価」とは、株式交換完全親会社が株式交換に際して株式交換完全子会社の株主に対してその株式に代えて交付する金銭等をいう。

(2) In this Article, the term "consideration for the exchange" means monies, etc. delivered to the shareholders of the wholly-owned subsidiary company resulting from a share exchange by the wholly-owning parent company resulting from a share exchange upon share exchange in lieu of shares thereof.

３　第一項第一号に規定する「交換対価の相当性に関する事項」とは、次に掲げる事項その他の法第七百六十八条第一項第二号及び第三号に掲げる事項又は法第七百七十条第一項第二号から第四号までに掲げる事項についての定め（当該定めがない場合にあっては、当該定めがないこと）の相当性に関する事項とする。

(3) The "particulars regarding appropriateness of the consideration for the exchange" as provided in paragraph (1), item (i) are particulars regarding appropriateness of provisions concerning as follows particulars and other particulars listed in Article 768, paragraph (1), item (ii) and item (iii) of the Act and in Article 770, paragraph (1), item (ii) through item (iv) of the Act (if those provisions do not exist, the fact that those provisions do not exist):

一　交換対価の総数又は総額の相当性に関する事項

(i) particulars regarding appropriateness of the total number or total amount of consideration for the exchange;

二　交換対価として当該種類の財産を選択した理由

(ii) the reason why the kind of property was chosen as consideration for the exchange;

三　株式交換完全親会社と株式交換完全子会社とが共通支配下関係にあるときは、当該株式交換完全子会社の株主（当該株式交換完全子会社と共通支配下関係にある株主を除く。）の利益を害さないように留意した事項（当該事項がない場合にあっては、その旨）

(iii) if the wholly-owning parent company resulting from a share exchange and the wholly-owned subsidiary company resulting from a share exchange are under common control, particulars given due consideration so as not to harm the interests of shareholders of the wholly-owned subsidiary company resulting from a share exchange (excluding shareholders under common control with the wholly-owned subsidiary company resulting from a share exchange) (if those particulars do not exist, that fact).

４　第一項第二号に規定する「交換対価について参考となるべき事項」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める事項その他これに準ずる事項（法第七百八十二条第一項に規定する書面又は電磁的記録にこれらの事項の全部又は一部の記載又は記録をしないことにつき株式交換完全子会社の総株主の同意がある場合にあっては、当該同意があったものを除く。）とする。

(4) The "particulars of reference regarding the consideration for the exchange" as provided in paragraph (1), item (ii) are the particulars prescribed in as follows items and particulars equivalent thereto, in accordance with the categories of cases listed below (if consent exists of all the shareholders of the wholly-owned subsidiary company resulting from a share exchange to not state or record all or a portion of these particulars in the document or electronic or magnetic record as provided in Article 782, paragraph (1) of the Act, excluding those particulars for which the consent exists):

一　交換対価の全部又は一部が株式交換完全親会社の株式又は持分である場合　次に掲げる事項

(i) if all or a portion of the consideration for the exchange is shares of or equity interest in the wholly-owning parent company resulting from a share exchange: The following particulars:

イ　当該株式交換完全親会社の定款の定め

(a) the provisions of the articles of incorporation of the wholly-owning parent company resulting from a share exchange;

ロ　次に掲げる事項その他の交換対価の換価の方法に関する事項

(b) the following particulars and other particulars in relation to the means of conversion of the consideration for the exchange into cash:

（１）　交換対価を取引する市場

1. the market on which the consideration for the exchange is traded;

（２）　交換対価の取引の媒介、取次ぎ又は代理を行う者

2. the person acting as intermediary, broker, or agency for trading in the consideration for the exchange;

（３）　交換対価の譲渡その他の処分に制限があるときは、その内容

3. if a restriction exists on the transfer or other disposal of the consideration for the exchange, the content thereof;

ハ　交換対価に市場価格があるときは、その価格に関する事項

(c) if a market price exists for the consideration for the exchange, particulars regarding price thereof;

ニ　株式交換完全親会社の過去五年間にその末日が到来した各事業年度（次に掲げる事業年度を除く。）に係る貸借対照表の内容

(d) the content of the balance sheets of the wholly-owning parent company resulting from a share exchange in relation to each business year the last day of which arrived in the past five years (excluding the following business years):

（１）　最終事業年度

1. the most recent business year;

（２）　ある事業年度に係る貸借対照表の内容につき、法令の規定に基づく公告（法第四百四十条第三項の措置に相当するものを含む。）をしている場合における当該事業年度

2. where public notice is given of the content of the balance sheet in relation to a certain business year pursuant to the provisions of laws and regulations (including notices equivalent to the measures of Article 440, paragraph (3) of the Act), the business year;

（３）　ある事業年度に係る貸借対照表の内容につき、金融商品取引法第二十四条第一項の規定により有価証券報告書を内閣総理大臣に提出している場合における当該事業年度

3. where an annual securities report is submitted to the Prime Minister regarding the content of the balance sheet in relation to a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, the business year;

二　交換対価の全部又は一部が法人等の株式、持分その他これらに準ずるもの（株式交換完全親会社の株式又は持分を除く。）である場合　次に掲げる事項（当該事項が日本語以外の言語で表示されている場合にあっては、当該事項（氏名又は名称を除く。）を日本語で表示した事項）

(ii) if all or a portion of the consideration for the exchange is shares, equity interest, or the equivalent thereto of a corporation, etc. (excluding shares of or equity interest in the wholly-owning parent company resulting from a share exchange): The following particulars (if the particulars have been indicated in a language other than Japanese, the particulars as indicated in Japanese (excluding names)):

イ　当該法人等の定款その他これに相当するものの定め

(a) the provisions of the articles of incorporation or the equivalent thereto of the corporation, etc.;

ロ　当該法人等が会社でないときは、次に掲げる権利に相当する権利その他の交換対価に係る権利（ものを除く。）の内容

(b) if the corporation, etc. is not a company, the content of rights equivalent to the following rights and other rights in relation to the consideration for the exchange (excluding those that are unimportant):

（１）　剰余金の配当を受ける権利

1. the right to receive dividends from surplus;

（２）　残余財産の分配を受ける権利

2. the right to receive distributions of residual assets;

（３）　株主総会における議決権

3. voting rights at shareholder meetings;

（４）　合併その他の行為がされる場合において、自己の有する株式を公正な価格で買い取ることを請求する権利

4. if a merger or other acts are carried out, a rightholder's right to demand the purchase of shares held thereby at a fair price;

（５）　定款その他の資料（当該資料が電磁的記録をもって作成されている場合にあっては、当該電磁的記録に記録された事項を表示したもの）の閲覧又は謄写を請求する権利

5. the right to demand to inspect or copy the articles of incorporation or other materials (if the materials have been prepared as electronic or magnetic records, materials that indicate the particulars recorded in the electronic or magnetic records);

ハ　当該法人等がその株主等に対し、日本語以外の言語を使用して情報の提供をすることとされているときは、当該言語

(c) if the corporation, etc. is deemed to have provided information using a language other than Japanese to the shareholders, etc., the language;

ニ　株式交換が効力を生ずる日に当該法人等の株主総会その他これに相当するものの開催があるものとした場合における当該法人等の株主等が有すると見込まれる議決権その他これに相当する権利の総数

(d) the total number of voting rights or other equivalent rights projected held by shareholders, etc. of the legal person, etc. if a shareholder meeting of the corporation, etc. or a meeting equivalent thereto is deemed to have been held on the day on which the share exchange becomes effective;

ホ　当該法人等について登記（当該法人等が外国の法令に準拠して設立されたものである場合にあっては、法第九百三十三条第一項の外国会社の登記又は外国法人の登記及び夫婦財産契約の登記に関する法律第二条の外国法人の登記に限る。）がされていないときは、次に掲げる事項

(e) if the corporation, etc. has not been registered (if the corporation, etc. is established under the laws and regulations of a foreign country, limited to registration of a foreign company of Article 933, paragraph (1) of the Act or registration of a foreign corporation of Article 2 of the Act on Registration of Foreign Corporations and Registration of Matrimonial Property Contracts), the following particulars:

（１）　当該法人等を代表する者の氏名又は名称及び住所

1. the name and address of the person representing the corporation, etc.;

（２）　当該法人等の役員（（１）に掲げる者を除く。）の氏名又は名称

2. the names of the officers of the corporation, etc. (excluding those listed in 1. above);

ヘ　当該法人等の最終事業年度（当該法人等が会社以外のものである場合にあっては、最終事業年度に相当するもの。以下この号において同じ。）に係る計算書類（最終事業年度がない場合にあっては、当該法人等の成立の日における貸借対照表）その他これに相当するものの内容（当該計算書類その他これに相当するものについて監査役、監査等委員会、監査委員会、会計監査人その他これらに相当するものの監査を受けている場合にあっては、監査報告その他これに相当するものの内容の概要を含む。）

(f) the content of financial statements (if no most recent business year exists, the balance sheet on the day of formation of the corporation, etc.) or the equivalent thereto in relation to the most recent business year of the corporation, etc. (if the corporation, etc. is other than a company, the equivalent of the most recent business year; hereinafter the same applies in this item) (including a summary of the content of any audit report or other report equivalent thereto if the financial statements or the equivalent have undergone auditing by a company auditor, audit and supervisory committee, audit committee, financial auditor, or the equivalent);

ト　次に掲げる場合の区分に応じ、次に定める事項

(g) the particulars prescribed below in accordance with the categories of the cases listed below:

（１）　当該法人等が株式会社である場合　当該法人等の最終事業年度に係る事業報告の内容（当該事業報告について監査役、監査等委員会又は監査委員会の監査を受けている場合にあっては、監査報告の内容を含む。）

1. where the corporation, etc. is a stock company: The content of the business report in relation to the most recent business year of the corporation, etc. (including the content of any audit report if the business report has undergone an audit by a company auditor, audit and supervisory committee, or audit committee);

（２）　当該法人等が株式会社以外のものである場合　当該法人等の最終事業年度に係る第百十八条各号及び第百十九条各号に掲げる事項に相当する事項の内容の概要（当該事項について監査役、監査等委員会、監査委員会その他これらに相当するものの監査を受けている場合にあっては、監査報告その他これに相当するものの内容の概要を含む。）

2. where the corporation, etc. is other than a stock company: A summary of the content of particulars equivalent to the particulars listed in the items of Article 118 and the items of Article 119 in relation to the most recent business year of the corporation, etc. (including a summary of the content of an audit report, or the equivalent thereto, if an audit of a company auditor, audit and supervisory committee, audit committee or the equivalent has been undergone concerning the particulars);

チ　当該法人等の過去五年間にその末日が到来した各事業年度（次に掲げる事業年度を除く。）に係る貸借対照表その他これに相当するものの内容

(h) the content of the balance sheets or the equivalent thereto of the corporation, etc. in relation to each business year the last day of which arrived in the past five years (excluding the following business years):

（１）　最終事業年度

1. the most recent business year;

（２）　ある事業年度に係る貸借対照表その他これに相当するものの内容につき、法令の規定に基づく公告（法第四百四十条第三項の措置に相当するものを含む。）をしている場合における当該事業年度

2. where public notice is given of the content of the balance sheet or the equivalent thereto in relation to a certain business year pursuant to the provisions of laws and regulations (including notice equivalent to the measures of Article 440, paragraph (3) of the Act), the business year;

（３）　ある事業年度に係る貸借対照表その他これに相当するものの内容につき、金融商品取引法第二十四条第一項の規定により有価証券報告書を内閣総理大臣に提出している場合における当該事業年度

3. where an annual securities report is submitted to the Prime Minister regarding the content of the balance sheet or the equivalent thereto in relation to a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, the business year;

リ　前号ロ及びハに掲げる事項

(i) the particulars listed in (b) and (c) of the preceding item;

ヌ　交換対価が自己株式の取得、持分の払戻しその他これらに相当する方法により払戻しを受けることができるものであるときは、その手続に関する事項

(j) if the consideration for the exchange is eligible for receiving a refund by acquisition of treasury shares, refund of equity interest, or another means equivalent thereto, the particulars regarding procedures therefor;

三　交換対価の全部又は一部が株式交換完全親会社の社債、新株予約権又は新株予約権付社債である場合　第一号イからニまでに掲げる事項

(iii) if all or a portion of the consideration for the exchange is bonds, share options, or bonds with share options of the wholly-owning parent company resulting from a share exchange: The particulars listed in (a) through (d) of item (i);

四　交換対価の全部又は一部が法人等の社債、新株予約権、新株予約権付社債その他これらに準ずるもの（株式交換完全親会社の社債、新株予約権又は新株予約権付社債を除く。）である場合　次に掲げる事項（当該事項が日本語以外の言語で表示されている場合にあっては、当該事項（氏名又は名称を除く。）を日本語で表示した事項）

(iv) if all or a portion of the consideration for the exchange is bonds, share options, bonds with share options, or the equivalent thereto of a corporation, etc. (excluding bonds, share options, or bonds with share options of a wholly-owning parent company resulting from a share exchange): The following particulars (if the particulars have been indicated in a language other than Japanese, the particulars as indicated in Japanese (excluding names)):

イ　第一号ロ及びハに掲げる事項

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

ロ　第二号イ及びホからチまでに掲げる事項

(b) the particulars listed in (a) and (e) through (h) of item (ii);

五　交換対価の全部又は一部が株式交換完全親会社その他の法人等の株式、持分、社債、新株予約権、新株予約権付社債その他これらに準ずるもの及び金銭以外の財産である場合　第一号ロ及びハに掲げる事項

(v) if all or a portion of the consideration for the exchange is shares, equity interest, bonds, share options, bonds with share options, or the equivalent thereto and property other than monies of the wholly-owning parent company resulting from a share exchange or another corporation, etc.: The particulars listed in (b) and (c) of item (i).

５　第一項第三号に規定する「株式交換に係る新株予約権の定めの相当性に関する事項」とは、株式交換完全子会社が法第七百八十七条第三項第三号に定める新株予約権を発行している場合（株式交換完全親会社が株式会社であるときに限る。）における法第七百六十八条第一項第四号及び第五号に掲げる事項についての定めの相当性に関する事項（当該新株予約権に係る事項に限る。）とする。

(5) The "particulars regarding appropriateness of provisions on share options in relation to a share exchange" as provided in paragraph (1), item (iii), if a wholly-owned subsidiary company resulting from a share exchange issues the share options as provided in Article 787, paragraph (3), item (iii) of the Act (limited to cases where the wholly-owning parent company resulting from a share exchange is a stock company), are the particulars concerning the appropriateness of the provisions concerning the particulars listed in Article 768, paragraph (1), item (iv) and item (v) of the Act (limited to particulars in relation to the share options);

６　第一項第四号に規定する「計算書類等に関する事項」とは、次に掲げる事項とする。

(6) The "particulars related to financial statements, etc." as provided in paragraph (1), item (iv) refer to the following:

一　株式交換完全親会社についての次に掲げる事項

(i) the following particulars with regard to the wholly-owning parent company resulting from a share exchange:

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、株式交換完全親会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the balance sheet on the day of the formation of the wholly-owning parent company resulting from a share exchange);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、株式交換完全親会社の成立の日。ハにおいて同じ。）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if a provisional financial statement, etc. exists that has day after the last day of the most recent business year (if no most recent business year exists, the day of formation of the wholly-owning parent company resulting from a share exchange; the same applies in (c)) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　最終事業年度の末日後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後株式交換の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs after the last day of the most recent business year, the content thereof (limited to the content of events occurring after the last day of the new most recent business year if the new most recent business year exists in the interval after the first day for retaining the absorption-type merger agreement, etc. until the day on which the share exchange becomes effective);

二　株式交換完全子会社についての次に掲げる事項

(ii) the following particulars regarding a wholly-owned subsidiary company resulting from a share exchange:

イ　株式交換完全子会社において最終事業年度の末日（最終事業年度がない場合にあっては、株式交換完全子会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後株式交換の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the wholly-owned subsidiary company resulting from a share exchange after the last day of the most recent business year (if no most recent business year exists, the day of formation of the wholly-owned subsidiary company resulting from a share exchange), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the first day for retaining the absorption-type merger agreement, etc. until the day on which the share exchange becomes effective);

ロ　株式交換完全子会社において最終事業年度がないときは、株式交換完全子会社の成立の日における貸借対照表

(b) if the wholly-owned subsidiary company resulting from a share exchange has no most recent business year, the balance sheet on the day of formation of the wholly-owned subsidiary company resulting from a share exchange.

（持分等）

(Equity Interest)

第百八十五条　法第七百八十三条第二項に規定する法務省令で定めるものは、権利の移転又は行使に債務者その他第三者の承諾を要するもの（持分会社の持分及び譲渡制限株式を除く。）とする。

Article 185 Those prescribed by Ministry of Justice Order as provided in Article 783, paragraph (2) of the Act are those requiring consent of obligors or other third parties for transfer or exercise of rights (excluding equity interest in a membership company and shares with restriction on transfer).

（譲渡制限株式等）

(Shares with Restrictions on Transfer)

第百八十六条　法第七百八十三条第三項に規定する法務省令で定めるものは、次の各号に掲げる場合の区分に応じ、当該各号に定める株式会社の取得条項付株式（当該取得条項付株式に係る法第百八条第二項第六号ロの他の株式の種類が当該各号に定める株式会社の譲渡制限株式であるものに限る。）又は取得条項付新株予約権（当該取得条項付新株予約権に係る法第二百三十六条第一項第七号ニの株式が当該各号に定める株式会社の譲渡制限株式であるものに限る。）とする。

Article 186 Those prescribed by Ministry of Justice Order as provided in Article 783, paragraph (3) of the Act are shares subject to call (limited to those wherein the class of other shares in Article 108, paragraph (2), item (vi), (b) of the Act in relation to the shares subject to call are shares with restriction on transfer of a stock company prescribed in each relevant item) or share options subject to call (limited to those wherein the shares in Article 236, paragraph (1), item (vii), (d) of the Act in relation to the shares options subject to call are shares with restriction on transfer of a stock company prescribed in each relevant item) of the stock company prescribed in each of the following items, in accordance with the categories of cases listed below:

一　吸収合併をする場合　吸収合併存続株式会社

(i) in the case of an absorption-type merger: The stock company surviving the absorption-type merger;

二　株式交換をする場合　株式交換完全親株式会社

(ii) in the case of a share exchange: The wholly-owning parent stock company resulting from a share exchange;

三　新設合併をする場合　新設合併設立株式会社

(iii) in the case of a consolidation-type merger: The stock company incorporated in the consolidation-type merger;

四　株式移転をする場合　株式移転設立完全親会社

(iv) in the case of a share transfer: The wholly-owning parent company incorporated in the share transfer.

（総資産の額）

(Total Amount of Assets)

第百八十七条　法第七百八十四条第二項に規定する法務省令で定める方法は、算定基準日（吸収分割契約を締結した日（当該吸収分割契約により当該吸収分割契約を締結した日と異なる時（当該吸収分割契約を締結した日後から当該吸収分割の効力が生ずる時の直前までの間の時に限る。）を定めた場合にあっては、当該時）をいう。以下この条において同じ。）における第一号から第八号までに掲げる額の合計額から第九号に掲げる額を減じて得た額をもって吸収分割株式会社の総資産額とする方法とする。

Article 187 (1) The means prescribed by Ministry of Justice Order as provided in Article 784, paragraph (2) of the Act is that of treating as the total amount of assets of a stock company splitting in an absorption-type split the amount obtained by subtracting the amount listed in item (ix) from the total amount of the amounts listed in item (i) through item (viii) on the calculation reference date (meaning the date on which the absorption-type company split agreement related to assignment as provided in the same item (if a time differing from the date on which the agreement was concluded is prescribed by the agreement, the time (limited to the time from the date on which the agreement was concluded until immediately prior to the time at which the absorption-type company split becomes effective)); hereinafter the same applies in this Article):

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserves;

三　利益準備金の額

(iii) amount of retained earnings reserves;

四　法第四百四十六条に規定する剰余金の額

(iv) amount of surplus as provided in Article 446 of the Act;

五　最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）。以下この項において同じ。）の末日（最終事業年度がない場合にあっては、吸収分割株式会社の成立の日。以下この項において同じ。）における評価・換算差額等に係る額

(v) the amount of valuation and translation differences, etc. on the last day of the most recent business year (in the case as provided in Article 461, paragraph (2), item (ii) of the Act, the period of Article 441, paragraph (1), item (ii) of the Act (if two or more of the periods exist, the period with the latest last day); hereinafter the same applies in this paragraph) (if there is no most recent business year, the day of formation of the stock company splitting in the absorption-type split; hereinafter the same applies in this paragraph);

六　新株予約権の帳簿価額

(vi) book value of share options;

七　最終事業年度の末日において負債の部に計上した額

(vii) the amount recorded in the section on liabilities on the last day of the most recent business year;

八　最終事業年度の末日後に吸収合併、吸収分割による他の会社の事業に係る権利義務の承継又は他の会社（外国会社を含む。）の事業の全部の譲受けをしたときは、これらの行為により承継又は譲受けをした負債の額

(viii) if a succession to rights and obligations in relation to the business of another company occurs from an absorption-type merger or an absorption-type company split, or an acceptance of assignment of all business of another company (including foreign companies) is performed after the last date of the most recent business year, the amount of liabilities succeeded to or assigned as a result of these acts;

九　自己株式及び自己新株予約権の帳簿価額の合計額

(ix) total book value of treasury shares and the stock company's own share options.

２　前項の規定にかかわらず、算定基準日において吸収分割株式会社が清算株式会社である場合における法第七百八十四条第二項に規定する法務省令で定める方法は、法第四百九十二条第一項の規定により作成した貸借対照表の資産の部に計上した額をもって吸収分割株式会社の総資産額とする方法とする。

(2) Notwithstanding the provisions of the preceding paragraph, the means prescribed by Ministry of Justice Order as provided in Article 784, paragraph (2) of the Act if a stock company splitting in an absorption-type split is a liquidating stock company on the calculation reference date is that of treating the amount recorded in the section on assets of the balance sheet prepared pursuant to the provisions of Article 492, paragraph (1) of the Act as the amount of total assets of the stock company splitting in the absorption-type split.

（計算書類に関する事項）

(Particulars Related to Financial Statements)

第百八十八条　法第七百八十九条第二項第三号に規定する法務省令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 188 Those prescribed by Ministry of Justice Order as provided in Article 789, paragraph (2), item (iii) of the Act are those prescribed in each of the following items, in accordance with the categories of cases listed below on the earlier of the date of public notice as provided in the provisions of the same paragraph or the date of notice as provided in the provisions of the same paragraph:

一　最終事業年度に係る貸借対照表又はその要旨につき公告対象会社（法第七百八十九条第二項第三号の株式会社をいう。以下この条において同じ。）が法第四百四十条第一項又は第二項の規定により公告をしている場合　次に掲げるもの

(i) if the company subject to public notice with regard to the balance sheet in relation to the most recent business year or a summary thereof (meaning the stock company of Article 789, paragraph (2), item (iii) of the Act; hereinafter the same applies in this Article) gives public notice pursuant to the provisions of Article 440, paragraph (1) or paragraph (2) of the Act: The following:

イ　官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) if public notice is given in the Official Gazette, the date of the Official Gazette and the page on which the public notice is published;

ロ　時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) if public notice is given by daily newspaper that publishes particulars related to current affairs, the name and date of the daily newspaper and the page on which the public notice is published;

ハ　電子公告により公告をしているときは、法第九百十一条第三項第二十八号イに掲げる事項

(c) if public notice is given by electronic public notice, the particulars listed in Article 911, paragraph (3), item (xxviii), (a) of the Act;

二　最終事業年度に係る貸借対照表につき公告対象会社が法第四百四十条第三項に規定する措置を執っている場合　法第九百十一条第三項第二十六号に掲げる事項

(ii) if the company subject to public notice takes measures prescribed in the provisions of Article 440, paragraph (3) of the Act with regard to the balance sheet in relation to the most recent business year: The particulars listed in Article 911, paragraph (3), item (xxvi) of the Act;

三　公告対象会社が法第四百四十条第四項に規定する株式会社である場合において、当該株式会社が金融商品取引法第二十四条第一項の規定により最終事業年度に係る有価証券報告書を提出しているとき　その旨

(iii) if the company subject to public notice is a stock company as provided in Article 440, paragraph (4) of the Act, if the stock company submits an annual securities report in relation to the most recent business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act: That fact;

四　公告対象会社が会社法の施行に伴う関係法律の整備等に関する法律第二十八条の規定により法第四百四十条の規定が適用されないものである場合　その旨

(iv) if the provisions of Article 440 of the Act are not applied to the company subject to public notice pursuant to the provisions of Article 28 of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act (Act No. 87 of 2005): That fact;

五　公告対象会社につき最終事業年度がない場合　その旨

(v) if no most recent business year exists regarding the company subject to public notice: That fact;

六　公告対象会社が清算株式会社である場合　その旨

(vi) if the company subject to public notice is a liquidating stock company: That fact;

七　前各号に掲げる場合以外の場合　会社計算規則第六編第二章の規定による最終事業年度に係る貸借対照表の要旨の内容

(vii) in cases other than the cases listed in the preceding items: The content of a summary of the balance sheet in relation to the most recent business year pursuant to the provisions of Part VI, Chapter II of the Regulations on Corporate Accounting.

（吸収分割株式会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Stock Companies Splitting in Absorption-Type Splits)

第百八十九条　法第七百九十一条第一項第一号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 189 The particulars prescribed by Ministry of Justice Order as provided in Article 791, paragraph (1), item (i) of the Act are as follows:

一　吸収分割が効力を生じた日

(i) the day on which the absorption-type company split becomes effective;

二　吸収分割株式会社における次に掲げる事項

(ii) the following particulars at the stock company splitting in the absorption-type split:

イ　法第七百八十四条の二の規定による請求に係る手続の経過

(a) the progress of procedures concerning the demand pursuant to the provisions of Article 784-2 of the Act;

ロ　法第七百八十五条、第七百八十七条及び第七百八十九条の規定による手続の経過

(b) the progress of procedures pursuant to the provisions of Article 785, Article 787, and Article 789 of the Act;

三　吸収分割承継会社における次に掲げる事項

(iii) the following particulars at the company succeeding in the absorption-type split:

イ　法第七百九十六条の二の規定による請求に係る手続の経過

(a) the progress of procedures concerning the demand pursuant to the provisions of Article 796-2 of the Act;

ロ　法第七百九十七条の規定及び法第七百九十九条（法第八百二条第二項において準用する場合を含む。）の規定による手続の経過

(b) the progress of procedures pursuant to the provisions of Article 797 of the Act and Article 799 of the Act (including as applied mutatis mutandis pursuant to Article 802, paragraph (2) of the Act);

四　吸収分割により吸収分割承継会社が吸収分割株式会社から承継した重要な権利義務に関する事項

(iv) particulars related to important rights and obligations succeeded to by the company succeeding in the absorption-type split from the stock company splitting in the absorption-type split due to the absorption-type company split;

五　法第九百二十三条の変更の登記をした日

(v) the day of registration of the change of Article 923 of the Act was registered;

六　前各号に掲げるもののほか、吸収分割に関する重要な事項

(vi) beyond what is set forth in the preceding items, important particulars regarding absorption-type company split.

（株式交換完全子会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Wholly-Owned Subsidiary Companies Resulting from Share Exchanges)

第百九十条　法第七百九十一条第一項第二号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 190 The particulars prescribed by Ministry of Justice Order as provided in Article 791, paragraph (1), item (ii) of the Act are as follows:

一　株式交換が効力を生じた日

(i) the day on which the share exchange becomes effective;

二　株式交換完全子会社における次に掲げる事項

(ii) the following particulars at the wholly-owned subsidiary company resulting from a share exchange:

イ　法第七百八十四条の二の規定による請求に係る手続の経過

(a) the progress of procedures concerning the demand pursuant to the provisions of Article 784-2 of the Act;

ロ　法第七百八十五条、第七百八十七条及び第七百八十九条の規定による手続の経過

(b) the progress of procedures pursuant to the provisions of Article 785, Article 787, and Article 789 of the Act;

三　株式交換完全親会社における次に掲げる事項

(iii) the following particulars at the wholly-owning parent company resulting from a share exchange:

イ　法第七百九十六条の二の規定による請求に係る手続の経過

(a) the progress of procedures concerning the demand pursuant to the provisions of Article 796-2 of the Act;

ロ　法第七百九十七条の規定及び法第七百九十九条（法第八百二条第二項において準用する場合を含む。）の規定による手続の経過

(b) the progress of procedures pursuant to the provisions of Article 797 of the Act and Article 799 of the Act (including as applied mutatis mutandis pursuant to Article 802, paragraph (2) of the Act);

四　株式交換により株式交換完全親会社に移転した株式交換完全子会社の株式の数（株式交換完全子会社が種類株式発行会社であるときは、株式の種類及び種類ごとの数）

(iv) the number of shares of the wholly-owned subsidiary company resulting from a share exchange transferred to the wholly-owning parent company resulting from a share exchange due to the share exchange (if the wholly-owned subsidiary company resulting from a share exchange is a company with multiple-class shares, the classes of shares and the number per class);

五　前各号に掲げるもののほか、株式交換に関する重要な事項

(v) beyond what is set forth in the preceding items, important particulars regarding share exchange.

第四章　吸収合併存続株式会社、吸収分割承継株式会社及び株式交換完全親株式会社の手続

Chapter IV Procedures for Stock Companies Surviving Absorption-Type Mergers, Stock Companies Succeeding in Absorption-Type Splits, and Wholly-Owning Parent Stock Companies Resulting from the Share Exchanges

（吸収合併存続株式会社の事前開示事項）

(Particulars to Be Disclosed in Advance by Stock Companies Surviving Absorption-Type Mergers)

第百九十一条　法第七百九十四条第一項に規定する法務省令で定める事項は、同項に規定する存続株式会社等が吸収合併存続株式会社である場合には、次に掲げる事項とする。

Article 191 The particulars prescribed by Ministry of Justice Order as provided in Article 794, paragraph (1) of the Act are as follows if the surviving stock company, etc. as provided in the same paragraph is a stock company surviving an absorption-type merger:

一　法第七百四十九条第一項第二号及び第三号に掲げる事項についての定め（当該定めがない場合にあっては、当該定めがないこと）の相当性に関する事項

(i) particulars regarding appropriateness of the provisions concerning the particulars listed in Article 749, paragraph (1), item (ii) and item (iii) of the Act (if those provisions do not exist, the fact that those provisions do not exist);

二　法第七百四十九条第一項第四号及び第五号に掲げる事項を定めたときは、当該事項についての定め（全部の新株予約権の新株予約権者に対して交付する吸収合併存続株式会社の新株予約権の数及び金銭の額を零とする旨の定めを除く。）の相当性に関する事項

(ii) if the particulars listed in Article 749, paragraph (1), item (iv) and item (v) of the Act are prescribed, particulars regarding appropriateness of the provisions regarding the particulars (excluding any provisions to the effect that the number of share options of the stock company surviving the absorption-type merger and the amount of money delivered to holders of share options of all share options are zero);

三　吸収合併消滅会社（清算株式会社及び清算持分会社を除く。）についての次に掲げる事項

(iii) the following particulars concerning a company disappearing in the absorption-type merger (excluding liquidating stock companies and liquidating membership companies):

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、吸収合併消滅会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the balance sheet on the day of formation of the company disappearing in the absorption-type merger);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、吸収合併消滅会社の成立の日。ハにおいて同じ。）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if a provisional financial statement, etc. exists that has day after the last day of the most recent business year (if no most recent business year exists, the day of formation of the company disappearing in the absorption-type merger; the same applies in (c)) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　最終事業年度の末日後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日（法第七百九十四条第二項に規定する吸収合併契約等備置開始日をいう。以下この章において同じ。）後吸収合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs after the last day of the most recent business year, the content thereof (limited to the content of events occurring after the last day of the new most recent business year if the new most recent business year exists in the interval after the day on which the absorption-type merger agreement, etc. began to be kept (meaning the day on which the absorption-type merger agreement, etc. began to be kept as provided in Article 794, paragraph (2) of the Act; hereinafter the same applies in this Chapter) until the day on which the absorption-type merger becomes effective);

四　吸収合併消滅会社（清算株式会社又は清算持分会社に限る。）が法第四百九十二条第一項又は第六百五十八条第一項若しくは第六百六十九条第一項若しくは第二項の規定により作成した貸借対照表

(iv) the balance sheet prepared by the company disappearing in the absorption-type merger (limited to liquidating stock companies or liquidating membership companies) pursuant to the provisions of Article 492, paragraph (1) or Article 658, paragraph (1), or Article 669, paragraph (1) or paragraph (2) of the Act;

五　吸収合併存続株式会社についての次に掲げる事項

(v) the following particulars regarding the stock company surviving the absorption-type merger:

イ　吸収合併存続株式会社において最終事業年度の末日（最終事業年度がない場合にあっては、吸収合併存続株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後吸収合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the stock company surviving the absorption-type merger after the last day of the most recent business year (if no most recent business year exists, the day of formation of the stock company surviving the absorption-type merger), the content thereof (limited to the content of events occurring after the last day of a new most recent business year if the new most recent business year exists in the interval after the day on which the absorption-type merger agreement, etc. began kept until the day on which the absorption-type merger becomes effective);

ロ　吸収合併存続株式会社において最終事業年度がないときは、吸収合併存続株式会社の成立の日における貸借対照表

(b) if no most recent business year exists at the stock company surviving the absorption-type merger, the balance sheet on the day of formation of the stock company surviving the absorption-type merger;

六　吸収合併が効力を生ずる日以後における吸収合併存続株式会社の債務（法第七百九十九条第一項の規定により吸収合併について異議を述べることができる債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(vi) particulars related to prospects for performance of obligations of the Stock company surviving the absorption-type merger on or after the day on which the absorption-type merger becomes effective (limited to obligations borne to creditors able to state an objection regarding the absorption-type merger pursuant to the provisions of Article 799, paragraph (1) of the Act);

七　吸収合併契約等備置開始日後吸収合併が効力を生ずる日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(vii) if a change occurs in the particulars listed in the preceding items during the interval from after the day on which the absorption-type merger agreement, etc. began kept until the day on which the absorption-type merger becomes effective, the particulars after the change.

（吸収分割承継株式会社の事前開示事項）

(Particulars to Be Disclosed in Advance by Stock Companies Succeeding in Absorption-Type Splits)

第百九十二条　法第七百九十四条第一項に規定する法務省令で定める事項は、同項に規定する存続株式会社等が吸収分割承継株式会社である場合には、次に掲げる事項とする。

Article 192 The particulars prescribed by Ministry of Justice Order as provided in Article 794, paragraph (1) of the Act are as follows if the surviving stock company, etc. as provided in the same paragraph is a stock company succeeding in an absorption-type split:

一　法第七百五十八条第四号に掲げる事項についての定め（当該定めがない場合にあっては、当該定めがないこと）の相当性に関する事項

(i) particulars regarding appropriateness of the provisions concerning the particulars listed in Article 758, item (iv) of the Act (if those provisions do not exist, the fact that those provisions do not exist);

二　法第七百五十八条第八号に掲げる事項を定めたときは、次に掲げる事項

(ii) if the particulars listed in Article 758, item (viii) of the Act are prescribed, the following:

イ　法第七百五十八条第八号イに掲げる行為をする場合において、法第百七十一条第一項の決議が行われているときは、同項各号に掲げる事項

(a) if the resolution of Article 171, paragraph (1) of the Act is adopted if the acts listed in Article 758, item (viii), (a) of the Act are performed, the particulars listed in the items of the same paragraph;

ロ　法第七百五十八条第八号ロに掲げる行為をする場合において、法第四百五十四条第一項の決議が行われているときは、同項第一号及び第二号に掲げる事項

(b) if the resolution of Article 454, paragraph (1) of the Act is adopted if the acts listed in Article 758, item (viii), (b) of the Act are performed, the particulars listed in item (i) and item (ii) of the same paragraph;

三　法第七百五十八条第五号及び第六号に掲げる事項を定めたときは、当該事項についての定めの相当性に関する事項

(iii) if the particulars listed in Article 758, item (v) and item (vi) of the Act are prescribed, matters regarding appropriateness of the provisions with respect to those particulars;

四　吸収分割会社（清算株式会社及び清算持分会社を除く。）についての次に掲げる事項

(iv) the following particulars concerning the company splitting in the absorption-type split (excluding liquidating stock companies and liquidating membership companies):

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、吸収分割会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the balance sheet on the day of formation of the company splitting in the absorption-type split);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、吸収分割会社の成立の日。ハにおいて同じ。）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if a provisional financial statement, etc. exists that has day after the last day of the most recent business year (if no most recent business year exists, the day of formation of the company splitting in the absorption-type split; the same applies in (c)) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　最終事業年度の末日後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後吸収分割の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs after the last day of the most recent business year, the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day the absorption-type merger agreement, etc. began to be kept, until the day on which the absorption-type company split becomes effective);

五　吸収分割会社（清算株式会社又は清算持分会社に限る。）が法第四百九十二条第一項又は第六百五十八条第一項若しくは第六百六十九条第一項若しくは第二項の規定により作成した貸借対照表

(v) the balance sheet prepared by the company splitting in the absorption-type split (limited to liquidating stock companies or liquidating membership companies) pursuant to the provisions of Article 492, paragraph (1) or Article 658, paragraph (1), or Article 669, paragraph (1) or paragraph (2) of the Act;

六　吸収分割承継株式会社についての次に掲げる事項

(vi) the following particulars regarding a stock company succeeding in the absorption-type split:

イ　吸収分割承継株式会社において最終事業年度の末日（最終事業年度がない場合にあっては、吸収分割承継株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後吸収分割の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at a stock company succeeding in the absorption-type split after the last day of the most recent business year (if no most recent business year exists, the day of formation of the stock company succeeding in the absorption-type split), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day the absorption-type merger agreement, etc. began to be kept until the day on which the absorption-type company split becomes effective);

ロ　吸収分割承継株式会社において最終事業年度がないときは、吸収分割承継株式会社の成立の日における貸借対照表

(b) if no most recent business year exists at a stock company succeeding in the absorption-type split, the balance sheet on the day of formation of the stock company succeeding in the absorption-type split;

七　吸収分割が効力を生ずる日以後における吸収分割承継株式会社の債務（法第七百九十九条第一項の規定により吸収分割について異議を述べることができる債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(vii) particulars related to prospects for performance of obligations of the stock company succeeding in the absorption-type split on or after the day on which the absorption-type company split becomes effective (limited to obligations borne to creditors able to state an objection regarding the absorption-type company split pursuant to the provisions of Article 799, paragraph (1) of the Act);

八　吸収合併契約等備置開始日後吸収分割が効力を生ずる日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(viii) if a change occurs in the particulars listed in the preceding items during the interval from after the day on which the absorption-type merger agreement, etc. began to be kept until the day on which the absorption-type company split becomes effective, the particulars after the change.

（株式交換完全親株式会社の事前開示事項）

(Particulars to Be Disclosed in Advance by Wholly-Owning Parent Stock Companies Resulting from the Share Exchanges)

第百九十三条　法第七百九十四条第一項に規定する法務省令で定める事項は、同項に規定する存続株式会社等が株式交換完全親株式会社である場合には、次に掲げる事項とする。

Article 193 The particulars prescribed by Ministry of Justice Order as provided in Article 794, paragraph (1) of the Act are as follows if the surviving stock company, etc. as provided in the same paragraph is the wholly-owning parent stock company resulting from a share exchange:

一　法第七百六十八条第一項第二号及び第三号に掲げる事項についての定め（当該定めがない場合にあっては、当該定めがないこと）の相当性に関する事項

(i) particulars regarding appropriateness of the provisions concerning the particulars listed in Article 749, paragraph (1), item (ii) and item (iii) of the Act (if those provisions do not exist, the fact that those provisions do not exist);

二　法第七百六十八条第一項第四号及び第五号に掲げる事項を定めたときは、当該事項についての定めの相当性に関する事項

(ii) if the particulars listed in Article 768, paragraph (1), item (iv) and item (v) of the Act are prescribed, the matters regarding appropriateness of the provisions with respect to those particulars;

三　株式交換完全子会社についての次に掲げる事項

(iii) the following particulars regarding the wholly-owned subsidiary company resulting from a share exchange:

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、株式交換完全子会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the balance sheet on the day of formation of the wholly-owned subsidiary company resulting from a share exchange);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、株式交換完全子会社の成立の日。ハにおいて同じ。）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if a provisional financial statement, etc. exists that has day after the last day of the most recent business year (if no most recent business year exists, the day of formation of the wholly-owned subsidiary company resulting from a share exchange; the same applies in (c)) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　最終事業年度の末日後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後株式交換の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs after the last day of the most recent business year, the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day the absorption-type merger agreement, etc. began to be kept, until the day on which the share exchange becomes effective);

四　株式交換完全親株式会社についての次に掲げる事項

(iv) the following particulars regarding the wholly-owning parent stock company resulting from a share exchange:

イ　株式交換完全親株式会社において最終事業年度の末日（最終事業年度がない場合にあっては、株式交換完全親株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（吸収合併契約等備置開始日後株式交換の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the wholly-owning parent stock company resulting from a share exchange after the last day of the most recent business year (if no most recent business year exists, the day of formation of the wholly-owning parent stock company resulting from a share exchange), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the first day for retaining the absorption-type merger agreement, etc. until the day on which the share exchange becomes effective);

ロ　株式交換完全親株式会社において最終事業年度がないときは、株式交換完全親株式会社の成立の日における貸借対照表

(b) if no most recent business year exists at the wholly-owning parent stock company resulting from a share exchange, the balance sheet on the day of formation of the wholly-owning parent stock company resulting from a share exchange;

五　法第七百九十九条第一項の規定により株式交換について異議を述べることができる債権者があるときは、株式交換が効力を生ずる日以後における株式交換完全親株式会社の債務（当該債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(v) if a creditor exists who is able to state an objection regarding the share exchange pursuant to the provisions of Article 799, paragraph (1) of the Act, particulars related to prospects for performance of obligations of the wholly-owning parent stock company resulting from a share exchange on and after the day on which the share exchange becomes effective (limited to obligations borne to the creditor);

六　吸収合併契約等備置開始日後株式交換が効力を生ずる日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(vi) if a change occurs in the particulars listed in the preceding items during the interval from after the first day for retaining the absorption-type merger agreement, etc. began until the day on which the share exchange becomes effective, the particulars after the change.

（株式交換完全親株式会社の株式に準ずるもの）

(Items Equivalent to Shares of the Wholly-Owning Parent Stock Company Resulting from a Share Exchange)

第百九十四条　法第七百九十四条第三項に規定する法務省令で定めるものは、第一号に掲げる額から第二号に掲げる額を減じて得た額が第三号に掲げる額よりも小さい場合における法第七百六十八条第一項第二号及び第三号の定めに従い交付する株式交換完全親株式会社の株式以外の金銭等とする。

Article 194 Those prescribed by Ministry of Justice Order as provided in Article 794, paragraph (3) of the Act are monies, etc. other than shares of the wholly-owning parent stock company resulting from a share exchange delivered pursuant to the provisions of Article 768, paragraph (1), item (ii) and item (iii) of the Act if the amount obtained by subtracting the amount listed in item (ii) from the amount listed in item (i) is smaller than the amount listed in item (iii):

一　株式交換完全子会社の株主に対して交付する金銭等の合計額

(i) the total amount of monies, etc. delivered to shareholders of the wholly-owned subsidiary company resulting from a share exchange;

二　前号に規定する金銭等のうち株式交換完全親株式会社の株式の価額の合計額

(ii) of the monies, etc. as provided in the preceding item, the total amount of the value of shares of the wholly-owning parent stock company resulting from a share exchange;

三　第一号に規定する金銭等の合計額に二十分の一を乗じて得た額

(iii) the amount obtained by multiplying the total amount of monies, etc. as provided in item (i) by one-twentieth.

（資産の額等）

(Amount of Assets)

第百九十五条　法第七百九十五条第二項第一号に規定する債務の額として法務省令で定める額は、第一号に掲げる額から第二号に掲げる額を減じて得た額とする。

Article 195 (1) The amount prescribed by Ministry of Justice Order as the amount of obligations as provided in Article 795, paragraph (2), item (i) of the Act is the amount obtained by subtracting the amount listed in item (ii) from the amount listed in item (i):

一　吸収合併又は吸収分割の直後に吸収合併存続株式会社又は吸収分割承継株式会社の貸借対照表の作成があったものとする場合における当該貸借対照表の負債の部に計上すべき額から法第七百九十五条第二項第二号の株式等（社債（吸収合併又は吸収分割の直前に吸収合併存続株式会社又は吸収分割承継株式会社が有していた社債を除く。）に限る。）につき会計帳簿に付すべき額を減じて得た額

(i) the amount obtained by subtracting the amount to be entered in the accounting books regarding the shares, etc. of Article 795, paragraph (2), item (ii) of the Act (limited to bonds (excluding bonds held by a stock company surviving a absorption-type merger or a stock company succeeding in an absorption-type split immediately before the absorption-type merger or absorption-type company split)) from the amount to be recorded in the section on liabilities of the balance sheet if the balance sheet of the stock company surviving an absorption-type merger or the stock company succeeding in the absorption-type split is deemed to have been prepared immediately after the absorption-type merger or absorption-type company split;

二　吸収合併又は吸収分割の直前に吸収合併存続株式会社又は吸収分割承継株式会社の貸借対照表の作成があったものとする場合における当該貸借対照表の負債の部に計上すべき額

(ii) the amount to be recorded in the section on liabilities of the balance sheet if the balance sheet of a stock company surviving an absorption-type merger or a stock company succeeding in an absorption-type split is deemed to have been prepared immediately before the absorption-type merger or absorption-type company split.

２　法第七百九十五条第二項第一号に規定する資産の額として法務省令で定める額は、第一号に掲げる額から第二号に掲げる額を減じて得た額とする。

(2) The amount prescribed by Ministry of Justice Order as the amount of assets as provided in Article 795, paragraph (2), item (i) of the Act is the amount obtained by subtracting the amount listed in item (ii) from the amount listed in item (i):

一　吸収合併又は吸収分割の直後に吸収合併存続株式会社又は吸収分割承継株式会社の貸借対照表の作成があったものとする場合における当該貸借対照表の資産の部に計上すべき額

(i) the amount to be recorded in the section on assets of the balance sheet if the balance sheet of a stock company surviving an absorption-type merger or a stock company succeeding in an absorption-type split is deemed to have been prepared immediately after the absorption-type merger or absorption-type company split;

二　吸収合併又は吸収分割の直前に吸収合併存続株式会社又は吸収分割承継株式会社の貸借対照表の作成があったものとする場合における当該貸借対照表の資産の部に計上すべき額から法第七百九十五条第二項第二号に規定する金銭等（同号の株式等のうち吸収合併又は吸収分割の直前に吸収合併存続株式会社又は吸収分割承継株式会社が有していた社債を含む。）の帳簿価額を減じて得た額

(ii) the amount obtained by subtracting the book value of the monies, etc. prescribed in Article 795, paragraph (2), item (ii) of the Act (including the bonds held by a stock company surviving an absorption-type merger or the stock company succeeding in an absorption-type split immediately before the absorption-type merger or absorption-type company split, among the shares, etc. of the same item) from the amount to be recorded in the section on assets of the balance sheet if the balance sheet of the stock company surviving the absorption-type merger or the stock company succeeding in the absorption-type split is deemed to have been prepared immediately before the absorption-type merger or absorption-type company split.

３　前項の規定にかかわらず、吸収合併存続株式会社が連結配当規制適用会社である場合において、吸収合併消滅会社が吸収合併存続株式会社の子会社であるときは、法第七百九十五条第二項第一号に規定する資産の額として法務省令で定める額は、次に掲げる額のうちいずれか高い額とする。

(3) Notwithstanding the provisions of the preceding paragraph, if a company disappearing in an absorption-type merger is a subsidiary company of the stock company surviving the absorption-type merger if the stock company surviving the absorption-type merger is a company to which consolidated dividend regulations apply, the amount prescribed by Ministry of Justice Order as the amount of assets as provided in Article 795, paragraph (2), item (i) of the Act is the amount whichever larger between the following amounts:

一　第一項第一号に掲げる額から同項第二号に掲げる額を減じて得た額

(i) the amount obtained by subtracting the amount listed in paragraph (1) item (ii) from the amount listed in item (i) of the same paragraph;

二　前項第一号に掲げる額から同項第二号に掲げる額を減じて得た額

(ii) the amount obtained by subtracting the amount listed in item (ii) of the preceding paragraph from the amount listed in item (i) of the same paragraph.

４　第二項の規定にかかわらず、吸収分割承継株式会社が連結配当規制適用会社である場合において、吸収分割会社が吸収分割承継株式会社の子会社であるときは、法第七百九十五条第二項第一号に規定する資産の額として法務省令で定める額は、次に掲げる額のうちいずれか高い額とする。

(4) Notwithstanding the provisions of the paragraph (2), if a company splitting in an absorption-type split is a subsidiary company of the stock company succeeding in the absorption-type split when the stock company succeeding in the absorption-type split is a company to which consolidated dividend regulations apply, the amount prescribed by Ministry of Justice Order as the amount of assets as provided in Article 795, paragraph (2), item (i) of the Act is the amount of whichever is larger between the following amounts:

一　第一項第一号に掲げる額から同項第二号に掲げる額を減じて得た額

(i) the amount obtained by subtracting the amount listed in paragraph (1) item (ii) from the amount listed in item (i) of the same paragraph;

二　第二項第一号に掲げる額から同項第二号に掲げる額を減じて得た額

(ii) the amount obtained by subtracting the amount listed in paragraph (2) item (ii) from the amount listed in item (i) of the same paragraph.

５　法第七百九十五条第二項第三号に規定する法務省令で定める額は、第一号及び第二号に掲げる額の合計額から第三号に掲げる額を減じて得た額とする。

(5) The amount prescribed by Ministry of Justice Order as provided in Article 795, paragraph (2), item (iii) of the Act is the amount obtained by subtracting the amount listed in item (iii) from the total amount of the amounts listed in item (i) and item (ii):

一　株式交換完全親株式会社が株式交換により取得する株式交換完全子会社の株式につき会計帳簿に付すべき額

(i) the amount to be entered in the accounting books regarding shares of the wholly-owned subsidiary company resulting from a share exchange that the wholly-owning parent stock company resulting from a share exchange acquires through the share exchange;

二　会社計算規則第十一条の規定により計上したのれんの額

(ii) the amount of goodwill recorded pursuant to the provisions of Article 11 of the Regulations on Corporate Accounting;

三　会社計算規則第十二条の規定により計上する負債の額（株式交換完全子会社が株式交換完全親株式会社（連結配当規制適用会社に限る。）の子会社である場合にあっては、零）

(iii) the amount of liabilities recorded pursuant to the provisions of Article 12 of the Regulations on Corporate Accounting (zero if the wholly-owned subsidiary company resulting from a share exchange is a subsidiary company of the wholly-owning parent stock company in the share exchange (limited to companies receiving the application of consolidated dividend regulations)).

（純資産の額）

(Amount of Net Assets)

第百九十六条　法第七百九十六条第二項第二号に規定する法務省令で定める方法は、算定基準日（吸収合併契約、吸収分割契約又は株式交換契約を締結した日（当該これらの契約により当該これらの契約を締結した日と異なる時（当該これらの契約を締結した日後から当該吸収合併、吸収分割又は株式交換の効力が生ずる時の直前までの間の時に限る。）を定めた場合にあっては、当該時）をいう。以下この条において同じ。）における第一号から第六号までに掲げる額の合計額から第七号に掲げる額を減じて得た額（当該額が五百万円を下回る場合にあっては、五百万円）をもって存続株式会社等（法第七百九十四条第一項に規定する存続株式会社等をいう。以下この条において同じ。）の純資産額とする方法とする。

Article 196 The means prescribed by Ministry of Justice Order as provided in Article 796, paragraph (2), item (ii) of the Act is that of treating as the amount of the net assets of a surviving stock company, etc. (meaning surviving stock company, etc. as provided in Article 794, paragraph (1) of the Act; hereinafter the same applies in this Article) the amount obtained by subtracting the amount listed in item (vii) from the total amount of the amounts listed in item (i) through item (vi) on the calculation reference date (meaning the date on which the absorption-type merger agreement, the absorption-type company split agreement, or the share exchange agreement was concluded (if a time differing from the date on which the these agreements were concluded is prescribed by these agreements, the time (limited to the time from the date on which the these agreements were concluded until immediately prior to the time at which the absorption-type merger, absorption-type company split, or share exchange becomes effective) hereinafter the same applies in this Article)) (if the amount is less than five million yen, five million yen):

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserves;

三　利益準備金の額

(iii) amount of retained earnings reserves;

四　法第四百四十六条に規定する剰余金の額

(iv) amount of surplus as provided in Article 446 of the Act;

五　最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの））の末日（最終事業年度がない場合にあっては、存続株式会社等の成立の日）における評価・換算差額等に係る額

(v) the amount of valuation and translation differences, etc. on the last day of the most recent business year (in the case as provided in Article 461, paragraph (2), item (ii) of the Act, the period of Article 441, paragraph (1), item (ii) of the Act (if two or more of the periods exist, the period with the latest last day)) (if there is no most recent business year, the day of formation of the surviving stock company, etc.);

六　新株予約権の帳簿価額

(vi) book value of share options;

七　自己株式及び自己新株予約権の帳簿価額の合計額

(vii) total book value of treasury shares and the stock company's own share options.

（株式の数）

(Number of Shares)

第百九十七条　法第七百九十六条第三項に規定する法務省令で定める数は、次に掲げる数のうちいずれか小さい数とする。

Article 197 The number prescribed by Ministry of Justice Order as provided in Article 796, paragraph (3) of the Act is to be the smallest of the following numbers:

一　特定株式（法第七百九十六条第三項に規定する行為に係る株主総会において議決権を行使することができることを内容とする株式をいう。以下この条において同じ。）の総数に二分の一（当該株主総会の決議が成立するための要件として当該特定株式の議決権の総数の一定の割合以上の議決権を有する株主が出席しなければならない旨の定款の定めがある場合にあっては、当該一定の割合）を乗じて得た数に三分の一（当該株主総会の決議が成立するための要件として当該株主総会に出席した当該特定株主（特定株式の株主をいう。以下この条において同じ。）の有する議決権の総数の一定の割合以上の多数が賛成しなければならない旨の定款の定めがある場合にあっては、一から当該一定の割合を減じて得た割合）を乗じて得た数に一を加えた数

(i) the number that added one to the number obtained by multiplying the total number of specified shares (meaning the shares that features that voting rights may be exercised at the shareholder meeting in relation to the acts as provided in Article 796, paragraph (3) of the Act; hereinafter the same applies in this Article) by one-half (if it has been provided in the articles of incorporation to the effect that shareholders holding voting rights at or above a certain ratio of the total number of voting rights of the specified shares must be in attendance as a requirement for adoption of resolutions at the shareholder meeting, the relevant ratio) and multiplying the number by one-third (if it has been provided in the articles of incorporation to the effect that a majority of at least a certain ratio of the total voting rights held by specified shareholders (meaning the shareholders of specified shares; hereinafter the same applies in this Article) in attendance at the shareholder meeting must approve as a requirement for adoption of resolutions at the shareholder meeting, the ratio obtained by subtracting the relevant ratio from one);

二　法第七百九十六条第三項に規定する行為に係る決議が成立するための要件として一定の数以上の特定株主の賛成を要する旨の定款の定めがある場合において、特定株主の総数から株式会社に対して当該行為に反対する旨の通知をした特定株主の数を減じて得た数が当該一定の数未満となるときにおける当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(ii) if it has been provided in the articles of incorporation that approval of a certain number or more of specified shareholders is required as a requirement for adoption of resolutions in relation to the acts as provided in Article 796, paragraph (3) of the Act, the number of specified shares held by specified shareholders who gave notice of opposition to the acts if the number obtained by subtracting the number of specified shareholders who gave notice of opposition to the acts to the stock company from the total number of specified shareholders is less than the relevant number;

三　法第七百九十六条第三項に規定する行為に係る決議が成立するための要件として前二号の定款の定め以外の定款の定めがある場合において、当該行為に反対する旨の通知をした特定株主の全部が同項に規定する株主総会において反対したとすれば当該決議が成立しないときは、当該行為に反対する旨の通知をした特定株主の有する特定株式の数

(iii) if it has been provided in the articles of incorporation other than those under the preceding two items as a requirement for adoption of resolutions in relation to the acts as provided in Article 796, paragraph (3) of the Act, the number of specified shares held by specified shareholders who gave notice of opposition to the acts if the resolution would not be adopted if all the specified shareholders who gave notice of opposition to the acts voted to disapprove at the shareholder meeting as provided in the same paragraph;

四　定款で定めた数

(iv) the number prescribed in the articles of incorporation.

（株式交換完全親株式会社の株式に準ずるもの）

(Items Equivalent to Shares of the Wholly-Owning Parent Stock Company Resulting from a Share Exchange)

第百九十八条　法第七百九十九条第一項第三号に規定する法務省令で定めるものは、第一号に掲げる額から第二号に掲げる額を減じて得た額が第三号に掲げる額よりも小さい場合における法第七百六十八条第一項第二号及び第三号の定めに従い交付する株式交換完全親株式会社の株式以外の金銭等とする。

Article 198 Those prescribed by Order as provided in Article 799, paragraph (1), item (iii) of the Act are monies, etc. other than shares of the wholly-owning parent stock company resulting from a share exchange delivered pursuant to the provisions of Article 768, paragraph (1), item (ii) and item (iii) of the Act if the amount obtained by subtracting the amount listed in item (ii) from the amount listed in item (i) is smaller than the amount listed in item (iii):

一　株式交換完全子会社の株主に対して交付する金銭等の合計額

(i) the total amount of monies, etc. delivered to shareholders of the wholly-owned subsidiary company resulting from a share exchange;

二　前号に規定する金銭等のうち株式交換完全親株式会社の株式の価額の合計額

(ii) of the monies, etc. as provided in the preceding item, the total amount of the value of shares of the wholly-owning parent stock company resulting from a share exchange;

三　第一号に規定する金銭等の合計額に二十分の一を乗じて得た額

(iii) the amount obtained by multiplying the total amount of monies, etc. as provided in item (i) by one-twentieth.

（計算書類に関する事項）

(Particulars Related to Financial Statements)

第百九十九条　法第七百九十九条第二項第三号に規定する法務省令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 199 Those prescribed by Ministry of Justice Order as provided in Article 799, paragraph (2), item (iii) of the Act are those prescribed in each of the following items, in accordance with the categories of cases listed below on the earlier of the date of public notice as provided in the same paragraph or the date of notice as provided in the same paragraph:

一　最終事業年度に係る貸借対照表又はその要旨につき公告対象会社（法第七百九十九条第二項第三号の株式会社をいう。以下この条において同じ。）が法第四百四十条第一項又は第二項の規定により公告をしている場合　次に掲げるもの

(i) if the company subject to public notice with regard to the balance sheet in relation to the most recent business year or a summary thereof (meaning the stock company of Article 799, paragraph (2), item (iii); hereinafter the same applies in this Article) gives public notice pursuant to the provisions of Article 440, paragraph (1) or paragraph (2) of the Act: The following:

イ　官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) if public notice is given in the Official Gazette, the date of that Official Gazette and the page on which the public notice is published;

ロ　時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) if public notice is given by daily newspaper that publishes particulars related to current affairs, the name and date of the daily newspaper and the page on which the public notice is published;

ハ　電子公告により公告をしているときは、法第九百十一条第三項第二十八号イに掲げる事項

(c) if public notice is given by electronic public notice, the particulars listed in Article 911, paragraph (3), item (xxviii), (a) of the Act;

二　最終事業年度に係る貸借対照表につき公告対象会社が法第四百四十条第三項に規定する措置を執っている場合　法第九百十一条第三項第二十六号に掲げる事項

(ii) if the company subject to public notice takes measures prescribed in the provisions of Article 440, paragraph (3) of the Act with regard to the balance sheet in relation to the most recent business year: The particulars listed in Article 911, paragraph (3), item (xxvi) of the Act;

三　公告対象会社が法第四百四十条第四項に規定する株式会社である場合において、当該株式会社が金融商品取引法第二十四条第一項の規定により最終事業年度に係る有価証券報告書を提出しているとき　その旨

(iii) if the company subject to public notice is a stock company prescribed in Article 440, paragraph (4) of the Act, if the stock company submits an annual securities report in relation to the most recent business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act: That fact;

四　公告対象会社が会社法の施行に伴う関係法律の整備等に関する法律第二十八条の規定により法第四百四十条の規定が適用されないものである場合　その旨

(iv) if the provisions of Article 440 of the Act are not applied to the company subject to public notice pursuant to the provisions of Article 28 of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act: That fact;

五　公告対象会社につき最終事業年度がない場合　その旨

(v) if no most recent business year exists regarding the company subject to public notice: That fact;

六　公告対象会社が清算株式会社である場合　その旨

(vi) if the company subject to public notice is a liquidating stock company: That fact;

七　前各号に掲げる場合以外の場合　会社計算規則第六編第二章の規定による最終事業年度に係る貸借対照表の要旨の内容

(vii) in cases other than the cases listed in the preceding items: The content of a summary of the balance sheet in relation to the most recent business year pursuant to the provisions of Part VI, Chapter II of the Regulations on Corporate Accounting.

（吸収合併存続株式会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Stock Companies Surviving Absorption-Type Mergers)

第二百条　法第八百一条第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 200 The particulars prescribed by Ministry of Justice Order as provided in Article 801, paragraph (1) of the Act are as follows:

一　吸収合併が効力を生じた日

(i) the day on which the absorption-type merger became effective;

二　吸収合併消滅会社における次に掲げる事項

(ii) the following particulars at the company disappearing in the absorption-type merger:

イ　法第七百八十四条の二の規定による請求に係る手続の経過

(a) the progress of procedures concerning the demand pursuant to the provisions of Article 784-2 of the Act;

ロ　法第七百八十五条及び第七百八十七条の規定並びに法第七百八十九条（法第七百九十三条第二項において準用する場合を含む。）の規定による手続の経過

(b) the progress of procedures pursuant to the provisions of Article 785 and Article 787 of the Act and Article 789 of the Act (including as applied mutatis mutandis pursuant to Article 793, paragraph (2) of the Act);

三　吸収合併存続株式会社における次に掲げる事項

(iii) the following particulars at the stock company surviving the absorption-type merger:

イ　法第七百九十六条の二の規定による請求に係る手続の経過

(a) the progress of procedures concerning the demand pursuant to the provisions of Article 796-2 of the Act;

ロ　法第七百九十七条及び第七百九十九条の規定による手続の経過

(b) the progress of procedures pursuant to the provisions of Article 797 and Article 799 of the Act;

四　吸収合併により吸収合併存続株式会社が吸収合併消滅会社から承継した重要な権利義務に関する事項

(iv) particulars related to important rights and obligations succeeded to by the stock company surviving the absorption-type merger from the company disappearing in the absorption-type merger due to the absorption-type merger;

五　法第七百八十二条第一項の規定により吸収合併消滅株式会社が備え置いた書面又は電磁的記録に記載又は記録がされた事項（吸収合併契約の内容を除く。）

(v) particulars stated or recorded in documents or electronic or magnetic records kept by the stock company disappearing in the absorption-type merger pursuant to the provisions of Article 782, paragraph (1) of the Act (excluding the content of the absorption-type merger agreement);

六　法第九百二十一条の変更の登記をした日

(vi) the day of registration of the changes of Article 921 of the Act;

七　前各号に掲げるもののほか、吸収合併に関する重要な事項

(vii) beyond what is set forth in the preceding items, important particulars related to absorption-type merger.

（吸収分割承継株式会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Stock Companies Succeeding in Absorption-Type Splits)

第二百一条　法第八百一条第二項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 201 The particulars prescribed by Ministry of Justice Order as provided in Article 801, paragraph (2) of the Act are as follows:

一　吸収分割が効力を生じた日

(i) the day on which the absorption-type company split became effective;

二　吸収分割合同会社における法第七百九十三条第二項において準用する法第七百八十九条の規定による手続の経過

(ii) the progress of procedures at the limited liability company splitting in the absorption-type split pursuant to the provisions of Article 789 of the Act, as applied mutatis mutandis pursuant to Article 793, paragraph (2) of the Act;

三　吸収分割承継株式会社における次に掲げる事項

(iii) the following particulars at the stock company succeeding in the absorption-type split:

イ　法第七百九十六条の二の規定による請求に係る手続の経過

(a) the progress of procedures concerning the demand pursuant to the provisions of Article 796-2 of the Act;

ロ　法第七百九十七条及び第七百九十九条の規定による手続の経過

(b) the progress of procedures pursuant to the provisions of Article 797 and Article 799 of the Act;

四　吸収分割により吸収分割承継株式会社が吸収分割合同会社から承継した重要な権利義務に関する事項

(iv) particulars related to important rights and obligations succeeded to by the stock company succeeding in the absorption-type split from the limited liability company splitting in the absorption-type split due to the absorption-type company split;

五　法第九百二十三条の変更の登記をした日

(v) the day of registration of the changes of Article 923 of the Act;

六　前各号に掲げるもののほか、吸収分割に関する重要な事項

(vi) beyond what is set forth in the preceding items, important particulars related to absorption-type company split.

（株式交換完全親株式会社の株式に準ずるもの）

(Items Equivalent to Shares of the Wholly-Owning Parent Stock Company Resulting from a Share Exchange)

第二百二条　法第八百一条第六項において準用する同条第四項に規定する法務省令で定めるものは、第一号に掲げる額から第二号に掲げる額を減じて得た額が第三号に掲げる額よりも小さい場合における法第七百六十八条第一項第二号及び第三号の定めに従い交付する株式交換完全親株式会社の株式以外の金銭等とする。

Article 202 Those prescribed by Ministry of Justice Order as provided in Article 801, paragraph (4) of the Act, as applied mutatis mutandis pursuant to paragraph (6) of that Article are monies, etc. other than shares of the wholly-owning parent stock company resulting from a share exchange delivered pursuant to the provisions of Article 768, paragraph (1), item (ii) and item (iii) of the Act if the amount obtained by subtracting the amount listed in item (ii) from the amount listed in item (i) is smaller than the amount listed in item (iii):

一　株式交換完全子会社の株主に対して交付する金銭等の合計額

(i) the total amount of monies, etc. delivered to shareholders of the wholly-owned subsidiary company resulting from a share exchange;

二　前号に規定する金銭等のうち株式交換完全親株式会社の株式の価額の合計額

(ii) of the monies, etc. as provided in the preceding item, the total amount of the value of shares of the wholly-owning parent stock company resulting from a share exchange;

三　第一号に規定する金銭等の合計額に二十分の一を乗じて得た額

(iii) the amount obtained by multiplying the total amount of monies, etc. as provided in item (i) by one-twentieth.

（株式交換完全親合同会社の持分に準ずるもの）

(Items Equivalent to the Equity Interest of the Wholly-Owning Parent Limited Liability Company Resulting from a Share Exchange)

第二百三条　法第八百二条第二項において準用する法第七百九十九条第一項第三号に規定する法務省令で定めるものは、第一号に掲げる額から第二号に掲げる額を減じて得た額が第三号に掲げる額よりも小さい場合における法第七百六十八条第一項第二号及び第三号の定めに従い交付する株式交換完全親合同会社の持分以外の金銭等とする。

Article 203 Those prescribed by Ministry of Justice Order as provided in Article 799, paragraph (1), item (iii) of the Act, as applied mutatis mutandis pursuant to Article 802, paragraph (2), item (2) of the Act are monies, etc. other than an equity interest of the wholly-owning parent limited liability company resulting from a share exchange delivered pursuant to the provisions of Article 768, paragraph (1), item (ii) and item (iii) of the Act if the amount obtained by subtracting the amount listed in item (ii) from the amount listed in item (i) is smaller than the amount listed in item (iii):

一　株式交換完全子会社の株主に対して交付する金銭等の合計額

(i) the total amount of monies, etc. delivered to shareholders of the wholly-owned subsidiary company resulting from a share exchange;

二　前号に規定する金銭等のうち株式交換完全親合同会社の持分の価額の合計額

(ii) of the monies, etc. as provided in the preceding item, the total amount of the value of equity interest in the wholly-owning parent limited liability company resulting from a share exchange;

三　第一号に規定する金銭等の合計額に二十分の一を乗じて得た額

(iii) the amount obtained by multiplying the total amount of monies, etc. as provided in item (i) by one-twentieth.

第五章　新設合併消滅株式会社、新設分割株式会社及び株式移転完全子会社の手続

Chapter V Procedures for Stock Companies Disappearing in the Consolidation-Type Mergers, Stock Companies Splitting in the Incorporation-Type Splits, and Wholly-Owned Subsidiary Companies Resulting from the Share Transfers

（新設合併消滅株式会社の事前開示事項）

(Particulars to Be Disclosed in Advance by Stock Companies Disappearing in Consolidation-Type Mergers)

第二百四条　法第八百三条第一項に規定する法務省令で定める事項は、同項に規定する消滅株式会社等が新設合併消滅株式会社である場合には、次に掲げる事項とする。

Article 204 The particulars prescribed by Ministry of Justice Order as provided in Article 803, paragraph (1) of the Act are as follows if the disappearing stock company, etc. as provided in the same paragraph is a stock company disappearing in a consolidation-type merger:

一　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める定めの相当性に関する事項

(i) particulars regarding appropriateness of provisions prescribed in (a) or (b) below in accordance with the categories of the cases listed in the (a) or (b):

イ　新設合併設立会社が株式会社である場合　法第七百五十三条第一項第六号から第九号までに掲げる事項についての定め

(a) if the company incorporated in the consolidation-type merger is a stock company: Provisions concerning the particulars listed in Article 753, paragraph (1), item (vi) through item (ix) of the Act;

ロ　新設合併設立会社が持分会社である場合　法第七百五十五条第一項第四号、第六号及び第七号に掲げる事項についての定め

(b) if the company incorporated in the consolidation-type merger is a membership company: Provisions concerning the particulars listed in Article 755, paragraph (1), item (iv), item (vi) and item (vii) of the Act;

二　新設合併消滅株式会社の全部又は一部が新株予約権を発行しているときは、次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める定めの相当性に関する事項

(ii) if all or a portion of the stock companies disappearing in the consolidation-type merger have issued share options, the particulars regarding appropriateness of the provisions prescribed in (a) or (b) below, in accordance with the categories of the cases listed in the (a) or (b):

イ　新設合併設立会社が株式会社である場合　法第七百五十三条第一項第十号及び第十一号に掲げる事項についての定め

(a) if the company incorporated in the consolidation-type merger is a stock company: Provisions concerning the particulars listed in Article 753, paragraph (1), item (x) and item (xi) of the Act;

ロ　新設合併設立会社が持分会社である場合　法第七百五十五条第一項第八号及び第九号に掲げる事項についての定め

(b) if the company incorporated in the consolidation-type merger is a membership company: Provisions concerning the particulars listed in Article 755, paragraph (1), item (viii) and item (ix) of the Act;

三　他の新設合併消滅会社（清算株式会社及び清算持分会社を除く。以下この号において同じ。）についての次に掲げる事項

(iii) the following particulars concerning other companies disappearing in the consolidation-type merger (excluding liquidating stock companies and liquidating membership companies; hereinafter the same applies in this item):

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、他の新設合併消滅会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the balance sheet on the day of formation of another companies disappearing in the consolidation-type merger);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、他の新設合併消滅会社の成立の日）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if a provisional financial statement, etc. exists with a day after the last day of the most recent business year (if no most recent business year exists, the day of formation of another companies disappearing in the consolidation-type merger) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　他の新設合併消滅会社において最終事業年度の末日（最終事業年度がない場合にあっては、他の新設合併消滅会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（新設合併契約等備置開始日（法第八百三条第二項に規定する新設合併契約等備置開始日をいう。以下この章において同じ。）後新設合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at another company disappearing in the consolidation-type merger after the last day of the most recent business year (if no most recent business year exists, the day of formation of another company disappearing in the consolidation-type merger), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the consolidation-type merger agreement, etc. began kept (meaning the day on which the consolidation-type merger agreement, etc. began kept as provided in Article 803, paragraph (2) of the Act; hereinafter the same applies in this Chapter) until the day on which the consolidation-type merger becomes effective);

四　他の新設合併消滅会社（清算株式会社又は清算持分会社に限る。）が法第四百九十二条第一項又は第六百五十八条第一項若しくは第六百六十九条第一項若しくは第二項の規定により作成した貸借対照表

(iv) the balance sheet prepared by another company disappearing in the consolidation-type merger (limited to liquidating stock companies or liquidating membership companies) pursuant to the provisions of Article 492, paragraph (1) or Article 658, paragraph (1), or Article 669, paragraph (1) or paragraph (2) of the Act;

五　当該新設合併消滅株式会社（清算株式会社を除く。以下この号において同じ。）についての次に掲げる事項

(v) the following particulars concerning the stock company disappearing in the consolidation-type merger (excluding liquidating stock companies; hereinafter the same applies in this item):

イ　当該新設合併消滅株式会社において最終事業年度の末日（最終事業年度がない場合にあっては、当該新設合併消滅株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（新設合併契約等備置開始日後新設合併の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the Stock company disappearing in the consolidation-type merger after the last day of the most recent business year (if no most recent business year exists, the day of formation of the stock company disappearing in the consolidation-type merger), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which consolidation-type merger agreement, etc. began kept, etc. until the day on which the consolidation-type merger becomes effective);

ロ　当該新設合併消滅株式会社において最終事業年度がないときは、当該新設合併消滅株式会社の成立の日における貸借対照表

(b) if no most recent business year exists for the stock company disappearing in the consolidation-type merger, the balance sheet on the day of formation of the stock company disappearing in the consolidation-type merger;

六　新設合併が効力を生ずる日以後における新設合併設立会社の債務（他の新設合併消滅会社から承継する債務を除く。）の履行の見込みに関する事項

(vi) particulars related to prospects for performance of obligations of the company incorporated in the consolidation-type merger on or after the day on which the consolidation-type merger becomes effective (excluding obligations succeeded to from another company disappearing in the consolidation-type merger);

七　新設合併契約等備置開始日後、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(vii) if a change occurs in the particulars listed in the preceding items after the day on which the consolidation-type merger agreement, etc. began to be kept, the particulars after the change.

（新設分割株式会社の事前開示事項）

(Particulars to Be Disclosed in Advance by Stock Companies Splitting in Incorporation-Type Splits)

第二百五条　法第八百三条第一項に規定する法務省令で定める事項は、同項に規定する消滅株式会社等が新設分割株式会社である場合には、次に掲げる事項とする。

Article 205 The particulars prescribed by Ministry of Justice Order as provided in Article 803, paragraph (1) of the Act are as follows if the disappearing stock company, etc. as provided in the same paragraph is a stock company splitting in an incorporation-type split:

一　次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める定めの相当性に関する事項

(i) particulars regarding appropriateness of provisions prescribed in (a) or (b) below in accordance with the categories of the cases listed in the (a) or (b):

イ　新設分割設立会社が株式会社である場合　法第七百六十三条第一項第六号から第九号までに掲げる事項についての定め

(a) if the company incorporated in the incorporation-type split is a stock company: Provisions concerning the particulars listed in Article 763, paragraph (1), item (vi) through item (ix) of the Act;

ロ　新設分割設立会社が持分会社である場合　法第七百六十五条第一項第三号、第六号及び第七号に掲げる事項についての定め

(b) if the company incorporated in the incorporation-type split is a membership company: Provisions concerning the particulars listed in Article 765, paragraph (1), item (iii), item (vi), and item (vii) of the Act;

二　法第七百六十三条第一項第十二号又は第七百六十五条第一項第八号に掲げる事項を定めたときは、次に掲げる事項

(ii) if the particulars listed in Article 763, paragraph (1), item (xii) or Article 765, paragraph (1), item (viii) of the Act are prescribed, the following:

イ　法第七百六十三条第一項第十二号イ又は第七百六十五条第一項第八号イに掲げる行為をする場合において、法第百七十一条第一項の決議が行われているときは、同項各号に掲げる事項

(a) if the resolution of Article 171, paragraph (1) is adopted if the acts listed in Article 763, paragraph (1), item (xii), (a) or Article 765, paragraph (1), item (viii), (a) of the Act are performed, the particulars listed in each item of the same paragraph;

ロ　法第七百六十三条第一項第十二号ロ又は第七百六十五条第一項第八号ロに掲げる行為をする場合において、法第四百五十四条第一項の決議が行われているときは、同項第一号及び第二号に掲げる事項

(b) if the resolution of Article 454, paragraph (1) is adopted if the acts listed in Article 763, paragraph (1), item (xii), (b) or Article 765, paragraph (1), item (viii), (b) of the Act are performed, the particulars listed in item (i) and item (ii) of the same paragraph;

三　新設分割株式会社の全部又は一部が法第八百八条第三項第二号に定める新株予約権を発行している場合において、新設分割設立会社が株式会社であるときは、法第七百六十三条第一項第十号及び第十一号に掲げる事項についての定めの相当性に関する事項（当該新株予約権に係る事項に限る。）

(iii) if the company incorporated in the incorporation-type split is a stock company, if all or a portion of the stock company splitting in the incorporation-type split has issued the share options prescribed in Article 808, paragraph (3), item (ii) of the Act, particulars concerning the appropriateness of provisions regarding the particulars listed in Article 763, paragraph (1), item (x) and item (xii) of the Act (limited to particulars in relation to the share options);

四　他の新設分割会社（清算株式会社及び清算持分会社を除く。以下この号において同じ。）についての次に掲げる事項

(iv) the following particulars concerning other companies splitting in the incorporation-type split (excluding liquidating stock companies and liquidating membership companies; hereinafter the same applies in this item):

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、他の新設分割会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the content of the balance sheet on the day of formation of another company splitting in the incorporation-type split);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、他の新設分割会社の成立の日）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if there is a provisional financial statement, etc. with a day after the last day of the most recent business year (if no most recent business year exists, the day of formation of another company splitting in the incorporation-type split) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　他の新設分割会社において最終事業年度の末日（最終事業年度がない場合にあっては、他の新設分割会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（新設合併契約等備置開始日後新設分割の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at another company splitting in the incorporation-type split after the last day of the most recent business year (if no most recent business year exists, the day of formation of another company splitting in the incorporation-type split), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the consolidation-type merger agreement, etc. began to be kept until the day on which the incorporation-type company split becomes effective);

五　他の新設分割会社（清算株式会社又は清算持分会社に限る。）が法第四百九十二条第一項又は第六百五十八条第一項若しくは第六百六十九条第一項若しくは第二項の規定により作成した貸借対照表

(v) the balance sheet prepared by another company splitting in the incorporation-type split (limited to liquidating stock companies or liquidating membership companies) pursuant to the provisions of Article 492, paragraph (1) or Article 658, paragraph (1), or Article 669, paragraph (1) or paragraph (2) of the Act;

六　当該新設分割株式会社（清算株式会社を除く。以下この号において同じ。）についての次に掲げる事項

(vi) the following particulars concerning the stock company splitting in the incorporation-type split (excluding liquidating stock companies; hereinafter the same applies in this item):

イ　当該新設分割株式会社において最終事業年度の末日（最終事業年度がない場合にあっては、当該新設分割株式会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（新設合併契約等備置開始日後新設分割の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the stock company splitting in the incorporation-type split after the last day of the most recent business year (if no most recent business year exists, the day of formation of the stock company splitting in the incorporation-type split), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the consolidation-type merger agreement, etc. began to be kept until the day on which the incorporation-type company split becomes effective);

ロ　当該新設分割株式会社において最終事業年度がないときは、当該新設分割株式会社の成立の日における貸借対照表

(b) if there is no most recent business year for the stock company splitting in the incorporation-type split, the balance sheet on the day of formation of the stock company splitting in the incorporation-type split;

七　新設分割が効力を生ずる日以後における当該新設分割株式会社の債務及び新設分割設立会社の債務（当該新設分割株式会社が新設分割により新設分割設立会社に承継させるものに限る。）の履行の見込みに関する事項

(vii) particulars related to prospects for performance of obligations of the stock company splitting in the incorporation-type split and obligations of the company incorporated in the incorporation-type split on or after the day on which the incorporation-type company split becomes effective (limited to those which the stock company splitting in the incorporation-type split had the company incorporated in the incorporation-type split to succeed to in the incorporation-type company split);

八　新設合併契約等備置開始日後新設分割が効力を生ずる日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(viii) if a change occurs in the particulars listed in the preceding items during the interval from after the day on which the consolidation-type merger agreement, etc. began to be kept until the day on which the incorporation-type company split becomes effective, the particulars after the change.

（株式移転完全子会社の事前開示事項）

(Particulars to Be Disclosed in Advance by Wholly-Owned Subsidiary Companies Resulting from the Share Transfers)

第二百六条　法第八百三条第一項に規定する法務省令で定める事項は、同項に規定する消滅株式会社等が株式移転完全子会社である場合には、次に掲げる事項とする。

Article 206 The particulars prescribed by Ministry of Justice Order as provided in Article 803, paragraph (1) of the Act are as follows if the disappearing stock company, etc. as provided in the same paragraph is the wholly-owned subsidiary company resulting from a share transfer:

一　法第七百七十三条第一項第五号から第八号までに掲げる事項についての定めの相当性に関する事項

(i) particulars regarding appropriateness of the provisions concerning the particulars listed in Article 773, paragraph (1), item (v) through item (viii) of the Act;

二　株式移転完全子会社の全部又は一部が法第八百八条第三項第三号に定める新株予約権を発行している場合には、法第七百七十三条第一項第九号及び第十号に掲げる事項についての定めの相当性に関する事項（当該新株予約権に係る事項に限る。）

(ii) if all or some of the wholly-owned subsidiary companies resulting from the share transfer have issued the share options prescribed in Article 808, paragraph (3), item (iii) of the Act, particulars concerning the appropriateness of the provisions regarding the particulars listed in Article 773, paragraph (1), item (ix) and item (x) of the Act (limited to particulars in relation to the share options);

三　他の株式移転完全子会社についての次に掲げる事項

(iii) the following particulars concerning another wholly-owned subsidiary company resulting from the share transfer:

イ　最終事業年度に係る計算書類等（最終事業年度がない場合にあっては、他の株式移転完全子会社の成立の日における貸借対照表）の内容

(a) the content of financial statements, etc. in relation to the most recent business year (if no most recent business year exists, the balance sheet on the day of formation of another wholly-owned subsidiary company resulting from the share transfer);

ロ　最終事業年度の末日（最終事業年度がない場合にあっては、他の株式移転完全子会社の成立の日）後の日を臨時決算日（二以上の臨時決算日がある場合にあっては、最も遅いもの）とする臨時計算書類等があるときは、当該臨時計算書類等の内容

(b) if a provisional financial statement, etc. exists that has day after the last day of the most recent business year (if no most recent business year exists, the day of formation of another wholly-owned subsidiary company resulting from the share transfer) as the provisional account closing day (if two or more provisional account closing days exist, the latest day), the content of the provisional financial statement, etc.;

ハ　他の株式移転完全子会社において最終事業年度の末日（最終事業年度がない場合にあっては、他の株式移転完全子会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（新設合併契約等備置開始日後株式移転の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(c) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at another wholly-owned subsidiary company resulting from the share transfer after the last day of the most recent business year (if no most recent business year exists, the day of formation of another wholly-owned subsidiary company resulting from the share transfer), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the consolidation-type merger agreement, etc. began to be kept until the day on which the share transfer becomes effective);

四　当該株式移転完全子会社についての次に掲げる事項

(iv) the following particulars concerning the wholly-owned subsidiary company resulting from the share transfer:

イ　当該株式移転完全子会社において最終事業年度の末日（最終事業年度がない場合にあっては、当該株式移転完全子会社の成立の日）後に重要な財産の処分、重大な債務の負担その他の会社財産の状況に重要な影響を与える事象が生じたときは、その内容（新設合併契約等備置開始日後株式移転の効力が生ずる日までの間に新たな最終事業年度が存することとなる場合にあっては、当該新たな最終事業年度の末日後に生じた事象の内容に限る。）

(a) if disposal of important property, burden of major obligations, or any other event that has material impact on the status of company property occurs at the wholly-owned subsidiary company resulting from the share transfer after the last day of the most recent business year (if no most recent business year exists, the day of formation of the wholly-owned subsidiary company resulting from the share transfer), the content thereof (limited to the content of events occurring after the last day of any new most recent business year if the new most recent business year exists in the interval after the day on which the consolidation-type merger agreement, etc. began to be kept until the day on which the share transfer becomes effective);

ロ　当該株式移転完全子会社において最終事業年度がないときは、当該株式移転完全子会社の成立の日における貸借対照表

(b) if no most recent business year exists at the wholly-owned subsidiary company resulting from the share transfer, the balance sheet on the day of formation of the wholly-owned subsidiary company resulting from the share transfer;

五　法第八百十条の規定により株式移転について異議を述べることができる債権者があるときは、株式移転が効力を生ずる日以後における株式移転設立完全親会社の債務（他の株式移転完全子会社から承継する債務を除き、当該異議を述べることができる債権者に対して負担する債務に限る。）の履行の見込みに関する事項

(v) if a creditor exists who is able to state an objection regarding the share transfer pursuant to the provisions of Article 810 of the Act, particulars related to prospects for performance of obligations of the wholly-owning parent company incorporated in a share transfer on and after the day on which the share transfer becomes effective (excluding obligations succeeded to from another wholly-owned subsidiary company resulting from the share transfer, and limited to obligations borne to the creditor who is able to state an objection);

六　新設合併契約等備置開始日後株式移転が効力を生ずる日までの間に、前各号に掲げる事項に変更が生じたときは、変更後の当該事項

(vi) if a change occurs in the particulars listed in the preceding items during the interval from after the day on which the consolidation-type merger agreement, etc. began to be kept until the day on which the share transfer becomes effective, the particulars after the change.

（総資産の額）

(Amount of Total Assets)

第二百七条　法第八百五条に規定する法務省令で定める方法は、算定基準日（新設分割計画を作成した日（当該新設分割計画により当該新設分割計画を作成した日と異なる時（当該新設分割計画を作成した日後から当該新設分割の効力が生ずる時の直前までの間の時に限る。）を定めた場合にあっては、当該時）をいう。以下この条において同じ。）における第一号から第八号までに掲げる額の合計額から第九号に掲げる額を減じて得た額をもって新設分割株式会社の総資産額とする方法とする。

Article 207 (1) The means prescribed by Ministry of Justice Order as provided in Article 805 of the Act is that of treating as the total amount of assets of the stock company splitting in the incorporation-type split the amount obtained by subtracting the amount listed in item (ix) from the total amount of the amounts listed in item (i) through item (viii) on the calculation reference date (meaning the date on which the incorporation-type company split plan was prepared (if a time differing from the date on which the incorporation-type company split plan was prepared is prescribed by the incorporation-type company split plan, the time (limited to the time of the interval from after the date on which the incorporation-type company split plan was prepared until immediately prior to the time at which the incorporation-type company split becomes effective)); hereinafter the same applies in this Article):

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserves;

三　利益準備金の額

(iii) amount of retained earnings reserves;

四　法第四百四十六条に規定する剰余金の額

(iv) amount of surplus as provided in Article 446 of the Act;

五　最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）。以下この項において同じ。）の末日（最終事業年度がない場合にあっては、新設分割株式会社の成立の日。以下この項において同じ。）における評価・換算差額等に係る額

(v) the amount of valuation and translation differences, etc. on the last day of the most recent business year (in the case as provided in Article 461, paragraph (2), item (ii) of the Act, the last day of the period of Article 441, paragraph (1), item (ii) of the Act (if two or more of the periods exist, the period with the latest last day); hereinafter the same applies in this paragraph) (if there is no most recent business year, the day of formation of the stock company splitting in the incorporation-type split; hereinafter the same applies in this paragraph);

六　新株予約権の帳簿価額

(vi) book value of share options;

七　最終事業年度の末日において負債の部に計上した額

(vii) the amount recorded in the section on liabilities on the last day of the most recent business year;

八　最終事業年度の末日後に吸収合併、吸収分割による他の会社の事業に係る権利義務の承継又は他の会社（外国会社を含む。）の事業の全部の譲受けをしたときは、これらの行為により承継又は譲受けをした負債の額

(viii) if a succession to rights and obligations in relation to the business of another company occurs from an absorption-type merger or an absorption-type company split, or an acceptance of assignment of all business of another company (including foreign companies) is performed after the last date of the most recent business year, the amount of liabilities succeeded to or assigned as a result of these acts;

九　自己株式及び自己新株予約権の帳簿価額の合計額

(ix) total book value of treasury shares and the stock company's own share options.

２　前項の規定にかかわらず、算定基準日において新設分割株式会社が清算株式会社である場合における法第八百五条に規定する法務省令で定める方法は、法第四百九十二条第一項の規定により作成した貸借対照表の資産の部に計上した額をもって新設分割株式会社の総資産額とする方法とする。

(2) Notwithstanding the provisions of the preceding paragraph, the means prescribed by Ministry of Justice Order as provided in Article 805 of the Act if the stock company splitting in the incorporation-type split is a liquidating stock company on the calculation reference date is that of treating the amount recorded in the section on assets of the balance sheet prepared pursuant to the provisions of Article 492, paragraph (1) of the Act as the total amount of assets of the stock company splitting in the incorporation-type split.

（計算書類に関する事項）

(Particulars Related to Financial Statements)

第二百八条　法第八百十条第二項第三号に規定する法務省令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 208 Those prescribed by Ministry of Justice Order as provided in Article 810, paragraph (2), item (iii) of the Act are those prescribed in each of the following items, in accordance with the categories of cases listed below on the earlier of the date of public notice as provided in the provisions of the same paragraph or the date of notice as provided in the provisions of the same paragraph:

一　最終事業年度に係る貸借対照表又はその要旨につき公告対象会社（法第八百十条第二項第三号の株式会社をいう。以下この条において同じ。）が法第四百四十条第一項又は第二項の規定により公告をしている場合　次に掲げるもの

(i) if the company subject to public notice with regard to the balance sheet in relation to the most recent business year or a summary thereof (meaning the stock company of Article 810, paragraph (2), item (iii) of the Act; hereinafter the same applies in this Article) gives public notice pursuant to the provisions of Article 440, paragraph (1) or paragraph (2) of the Act: The following:

イ　官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) if public notice is given in the Official Gazette, the date of the Official Gazette and the page on which the public notice is published;

ロ　時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) if public notice is given by daily newspaper that publishes particulars related to current affairs, the name and date of the daily newspaper and the page on which the public notice is published;

ハ　電子公告により公告をしているときは、法第九百十一条第三項第二十八号イに掲げる事項

(c) if public notice is given by electronic public notice, the particulars listed in Article 911, paragraph (3), item (xxviii), (a) of the Act;

二　最終事業年度に係る貸借対照表につき公告対象会社が法第四百四十条第三項に規定する措置を執っている場合　法第九百十一条第三項第二十六号に掲げる事項

(ii) if the company subject to public notice with regard to the balance sheet in relation to the most recent business year takes measures prescribed in the provisions of Article 440, paragraph (3) of the Act: The particulars listed in Article 911, paragraph (3), item (xxvi) of the Act;

三　公告対象会社が法第四百四十条第四項に規定する株式会社である場合において、当該株式会社が金融商品取引法第二十四条第一項の規定により最終事業年度に係る有価証券報告書を提出しているとき　その旨

(iii) if the company subject to public notice is a stock company prescribed in Article 440, paragraph (4) of the Act, if the stock company submits an annual securities report in relation to the most recent business ear pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act: That fact;

四　公告対象会社が会社法の施行に伴う関係法律の整備等に関する法律第二十八条の規定により法第四百四十条の規定が適用されないものである場合　その旨

(iv) if the provisions of Article 440 of the Act are not applied to the company subject to public notice pursuant to the provisions of Article 28 of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act: That fact;

五　公告対象会社につき最終事業年度がない場合　その旨

(v) if no most recent business year exists for the company subject to public notice: That fact;

六　公告対象会社が清算株式会社である場合　その旨

(vi) if the company subject to public notice is a liquidating stock company: That fact;

七　前各号に掲げる場合以外の場合　会社計算規則第六編第二章の規定による最終事業年度に係る貸借対照表の要旨の内容

(vii) in cases other than the cases listed in the preceding items: The content of a summary of the balance sheet in relation to the most recent business year pursuant to the provisions of Part VI, Chapter II of the Regulations on Corporate Accounting.

（新設分割株式会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Stock Companies Splitting in Incorporation-Type Splits)

第二百九条　法第八百十一条第一項第一号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 209 The particulars prescribed by Ministry of Justice Order as provided in Article 811, paragraph (1), item (i) of the Act are as follows:

一　新設分割が効力を生じた日

(i) the day on which the incorporation-type company split became effective;

二　法第八百五条の二の規定による請求に係る手続の経過

(ii) the progress of procedures concerning the demand pursuant to the provisions of Article 805-2 of the Act;

三　法第八百六条及び第八百八条の規定並びに法第八百十条（法第八百十三条第二項において準用する場合を含む。）の規定による手続の経過

(iii) the progress of procedures pursuant to the provisions of Article 806 and Article 808 of the Act and Article 810 of the Act (including as applied mutatis mutandis pursuant to Article 813, paragraph (2) of the Act);

四　新設分割により新設分割設立会社が新設分割会社から承継した重要な権利義務に関する事項

(iv) particulars related to important rights and obligations succeeded to by a company incorporated in an incorporation-type split from the company splitting in the incorporation-type split due to the incorporation-type company split;

五　前各号に掲げるもののほか、新設分割に関する重要な事項

(v) beyond what is set forth in the preceding items, important particulars related to incorporation-type company split.

（株式移転完全子会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Wholly-Owned Subsidiary Companies Resulting from Share Transfers)

第二百十条　法第八百十一条第一項第二号に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 210 The particulars prescribed by Ministry of Justice Order as provided in Article 811, paragraph (1), item (ii) of the Act are as follows:

一　株式移転が効力を生じた日

(i) the day on which the share transfer became effective;

二　法第八百五条の二の規定による請求に係る手続の経過

(ii) the progress of procedures concerning the demand pursuant to the provisions of Article 805-2 of the Act;

三　法第八百六条、第八百八条及び第八百十条の規定による手続の経過

(iii) the progress of procedures pursuant to the provisions of Article 806, Article 808, and Article 810 of the Act;

四　株式移転により株式移転設立完全親会社に移転した株式移転完全子会社の株式の数（株式移転完全子会社が種類株式発行会社であるときは、株式の種類及び種類ごとの数）

(iv) the number of shares of the wholly-owned subsidiary company resulting from a share transfer transferred to the wholly-owning parent company incorporated in a share transfer due to the share transfer (if the wholly-owned subsidiary company resulting from the share transfer is a company with multiple-class shares, the classes of shares and the number per class);

五　前各号に掲げるもののほか、株式移転に関する重要な事項

(v) beyond what is set forth in the preceding items, important particulars regarding relevant share transfer.

第六章　新設合併設立株式会社、新設分割設立株式会社及び株式移転設立完全親会社の手続

Chapter VI Procedures for Stock Companies Incorporated in the Consolidation-Type Mergers, Stock Companies Incorporated in the Incorporation-Type Splits, and Wholly-Owning Parent Companies Incorporated in Share Transfers

（新設合併設立株式会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Stock Companies Incorporated in Consolidation-Type Mergers)

第二百十一条　法第八百十五条第一項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 211 The particulars prescribed by Ministry of Justice Order as provided in Article 815, paragraph (1) of the Act are as follows:

一　新設合併が効力を生じた日

(i) the day on which the consolidation -type merger became effective;

二　法第八百五条の二の規定による請求に係る手続の経過

(ii) the progress of procedures concerning the demand pursuant to the provisions of Article 805-2 of the Act;

三　法第八百六条及び第八百八条の規定並びに法第八百十条（法第八百十三条第二項において準用する場合を含む。）の規定による手続の経過

(iii) the progress of procedures pursuant to the provisions of Article 806 and Article 808 of the Act and Article 810 of the Act (including as applied mutatis mutandis pursuant to Article 813, paragraph (2) of the Act);

四　新設合併により新設合併設立株式会社が新設合併消滅会社から承継した重要な権利義務に関する事項

(iv) particulars related to important rights and obligations succeeded to by a stock company incorporated in a consolidation-type merger from the company disappearing in the consolidation-type merger due to the consolidation-type merger;

五　前各号に掲げるもののほか、新設合併に関する重要な事項

(v) beyond what is set forth in the preceding items, important particulars related to consolidation-type merger.

（新設分割設立株式会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Stock Companies Incorporated in Incorporation-Type Splits)

第二百十二条　法第八百十五条第二項に規定する法務省令で定める事項は、次に掲げる事項とする。

Article 212 The particulars prescribed by Ministry of Justice Order as provided in Article 815, paragraph (2) of the Act are as follows:

一　新設分割が効力を生じた日

(i) the day on which the incorporation-type company split became effective;

二　法第八百十三条第二項において準用する法第八百十条の規定による手続の経過

(ii) the progress of procedures pursuant to the provisions of Article 810 of the Act, as applied mutatis mutandis pursuant to Article 813, paragraph (2) of the Act;

三　新設分割により新設分割設立株式会社が新設分割合同会社から承継した重要な権利義務に関する事項

(iii) particulars related to important rights and obligations succeeded to by a stock company incorporated in an incorporation-type split from the limited liability company splitting in the incorporation-type split due to the incorporation-type company split;

四　前三号に掲げるもののほか、新設分割に関する重要な事項

(iv) beyond what is set forth in the preceding three items, important particulars related to incorporation-type company split.

（新設合併設立株式会社の事後開示事項）

(Particulars for Ex Post Facto Disclosure by Stock Companies Incorporated in Consolidation-Type Mergers)

第二百十三条　法第八百十五条第三項第一号に規定する法務省令で定める事項は、法第八百三条第一項の規定により新設合併消滅株式会社が備え置いた書面又は電磁的記録に記載又は記録がされた事項（新設合併契約の内容を除く。）とする。

Article 213 The particulars prescribed by Ministry of Justice Order as provided in Article 815, paragraph (3), item (i) of the Act are the particulars stated or recorded in documents or electronic or magnetic records kept by a stock company disappearing in a consolidation-type merger pursuant to the provisions of Article 803, paragraph (1) of the Act (excluding the content of the consolidation-type merger agreement).

第六編　外国会社

Part VI Foreign Companies

（計算書類の公告）

(Public Notice of Financial Statements)

第二百十四条　外国会社が法第八百十九条第一項の規定により貸借対照表に相当するもの（以下この条において「外国貸借対照表」という。）の公告をする場合には、外国貸借対照表に関する注記（注記に相当するものを含む。）の部分を省略することができる。

Article 214 (1) If a foreign company gives public notice of an item equivalent to a balance sheet pursuant to the provisions of Article 819, paragraph (1) of the Act (hereinafter referred to as "foreign balance sheet" in this Article), the annotations section regarding foreign balance sheet (including any equivalent to annotations) may be omitted.

２　法第八百十九条第二項に規定する外国貸借対照表の要旨とは、外国貸借対照表を次に掲げる項目（当該項目に相当するものを含む。）に区分したものをいう。

(2) The summary of a foreign balance sheet as provided in Article 819, paragraph (2) of the Act means a foreign balance sheet classified into the following entries (including the equivalents of the entries):

一　資産の部

(i) section on assets:

イ　流動資産

(a) current assets;

ロ　固定資産

(b) fixed assets;

ハ　その他

(c) other;

二　負債の部

(ii) section on liabilities:

イ　流動負債

(a) current liabilities;

ロ　固定負債

(b) fixed liabilities;

ハ　その他

(c) other;

三　純資産の部

(iii) section on net assets:

イ　資本金及び資本剰余金

(a) stated capital and capital surplus;

ロ　利益剰余金

(b) retained earnings;

ハ　その他

(c) other.

３　外国会社が法第八百十九条第一項の規定による外国貸借対照表の公告又は同条第二項の規定による外国貸借対照表の要旨の公告をする場合において、当該外国貸借対照表が日本語以外の言語で作成されているときは、当該外国会社は、当該公告を日本語をもってすることを要しない。

(3) If a foreign company gives public notice of a foreign balance sheet pursuant to the provisions of Article 819, paragraph (1) of the Act or public notice of a summary of a foreign balance sheet pursuant to paragraph (2) of that Article, if the foreign balance sheet is prepared in a language other than Japanese, the foreign company need not render the report into Japanese.

４　外国貸借対照表が存しない外国会社については、当該外国会社に会社計算規則の規定を適用することとしたならば作成されることとなるものを外国貸借対照表とみなして、前三項の規定を適用する。

(4) Regarding a foreign company for which no foreign balance sheet exists, if the foreign company is deemed to be subject to the provisions of the Regulations on Corporate Accounting, the item that is prepared is deemed to be a foreign balance sheet, and the provisions of the preceding three paragraphs apply.

（法第八百十九条第三項の規定による措置）

(Measures Pursuant to the Provisions of Article 819, Paragraph (3) of the Act)

第二百十五条　法第八百十九条第三項の規定による措置は、第二百二十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置を使用する方法によって行わなければならない。

Article 215 Of the means listed in Article 222, paragraph (1), item (i), (b), the measures pursuant to the provisions of Article 819, paragraph (3) of the Act must be performed by using an automatic public transmission server connected to the internet.

（日本にある外国会社の財産についての清算に関する事項）

(Particulars Related to Liquidation Concerning the Property of a Foreign Company in Japan)

第二百十六条　第百四十条、第百四十二条から第百四十五条まで及び第二編第八章第二節の規定は、その性質上許されないものを除き、法第八百二十二条第三項において準用する法第四百八十二条第三項第四号、第四百八十九条第六項第六号、第四百九十二条第一項、第五百三十六条第一項第二号及び第三号イ、第五百四十八条第一項第四号、第五百五十条第一項、第五百五十一条第一項及び第二項、第五百五十六条第二項、第五百五十七条第一項並びに第五百六十一条の規定により法務省令で定めるべき事項について準用する。

Article 216 Excluding those that are not applicable by their nature, the provisions of Article 140, Article 142 through Article 145, and Part II, Chapter VIII, Section 2 apply mutatis mutandis pursuant to the particulars prescribed by Ministry of Justice Order pursuant to the provisions of Article 482, paragraph (3), item (iv), Article 489, paragraph (6), item (vi), Article 492, paragraph (1), Article 536, paragraph (1), item (ii) and item (iii), (a), Article 548, paragraph (1), item (iv), Article 550, paragraph (1), Article 551, paragraph (1) and paragraph (2), Article 556, paragraph (2), Article 557, paragraph (1), and Article 561 of the Act applied mutatis mutandis pursuant to Article 822, paragraph (3) of the Act.

第七編　雑則

Part VII Miscellaneous Provisions

第一章　訴訟

Chapter I Actions

（株主による責任追及等の訴えの提起の請求方法）

(Means of Demanding an Action to Enforce Liability by Shareholders)

第二百十七条　法第八百四十七条第一項の法務省令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 217 The means prescribed by Ministry of Justice Order pursuant to the provisions of Article 847, paragraph (1) of the Act are the submission of documents stating the following particulars or the provision of the particulars by electronic or magnetic means:

一　被告となるべき者

(i) the person the defendant;

二　請求の趣旨及び請求を特定するのに必要な事実

(ii) the purpose of the request and necessary facts for specifying the request.

（株式会社が責任追及等の訴えを提起しない理由の通知方法）

(Means of Giving Notice of the Reason That a Stock Company Is Not Filing an Action to Enforce Liability)

第二百十八条　法第八百四十七条第四項の法務省令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 218 The means prescribed by Ministry of Justice Order pursuant to the provisions of Article 847, paragraph (4) of the Act are the submission of documents stating the following particulars or the provision of the particulars by electronic or magnetic means:

一　株式会社が行った調査の内容（次号の判断の基礎とした資料を含む。）

(i) the content of any investigation performed by the stock company (including material serving as the basis for the judgment of the following item);

二　法第八百四十七条第一項の規定による請求に係る訴えについての前条第一号に掲げる者の責任又は義務の有無についての判断及びその理由

(ii) the judgment regarding the presence or absence of liability or obligation for the person set forth in item (i) of the preceding Article with regard to an action to which a request pursuant to the provisions of Article 847, paragraph (1) of the Act pertains, and the grounds therefor;

三　前号の者に責任又は義務があると判断した場合において、責任追及等の訴えを提起しないときは、その理由

(iii) if a judgment is made that the person set forth in the preceding item has liability or obligation, if an action to enforce liability is not filed, the grounds therefor.

（旧株主による責任追及等の訴えの提起の請求方法）

(Means of Demanding an Action to Enforce Liability by Former Shareholders)

第二百十八条の二　法第八百四十七条の二第一項及び第三項（同条第四項及び第五項において準用する場合を含む。第二百十八条の四第二号において同じ。）の法務省令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 218-2 The means prescribed by Ministry of Justice Order pursuant to the provisions of Article 847-2, paragraph (1) and paragraph (3) (including as applied mutatis mutandis pursuant to paragraph (4) and paragraph (5) of that Article; the same applies in Article 218-4, item (ii)) of the Act are the submission of documents stating the following particulars or the provision of the particulars by electronic or magnetic means:

一　被告となるべき者

(i) the person to be the defendant;

二　請求の趣旨及び請求を特定するのに必要な事実

(ii) the purpose of the demand and necessary facts for specifying the demand;

三　株式交換等完全親会社の名称及び住所並びに当該株式交換等完全親会社の株主である旨

(iii) the name and address of the wholly-owning parent company resulting from a share exchange, etc. and the fact that the person making the demand is a shareholder of the wholly-owning parent company resulting from a share exchange, etc.

（完全親会社）

(Wholly-Owning Parent Companies)

第二百十八条の三　法第八百四十七条の二第一項に規定する法務省令で定める株式会社は、ある株式会社及び当該ある株式会社の完全子会社（当該ある株式会社が発行済株式の全部を有する株式会社をいう。以下この条において同じ。）又は当該ある株式会社の完全子会社が法第八百四十七条の二第一項の特定の株式会社の発行済株式の全部を有する場合における当該ある株式会社とする。

Article 218-3 (1) The stock company prescribed by Ministry of Justice Order as provided in Article 847-2, paragraph (1) of the Act is a particular stock company if the particular stock company and a wholly-owned subsidiary company of the particular stock company (meaning a stock company in which the particular stock company holds the entirety of the issued shares; hereinafter the same applies in this Article) or a wholly-owned subsidiary company of the particular stock company holds the entirety of the issued shares of the relevant stock company under Article 847-2, paragraph (1) of the Act.

２　前項の規定の適用については、同項のある株式会社及び当該ある株式会社の完全子会社又は当該ある株式会社の完全子会社が他の株式会社の発行済株式の全部を有する場合における当該他の株式会社は、完全子会社とみなす。

(2) Regarding the application of the provisions of the preceding paragraph, if a particular stock company of the same paragraph and a wholly-owned subsidiary company of the particular stock company hold or a wholly-owned subsidiary company of the particular stock company holds the entirety of the issued shares of another stock company, the relevant other stock company is deemed to be a wholly-owned subsidiary company.

（株式交換等完全子会社が責任追及等の訴えを提起しない理由の通知方法）

(Means of Providing Notice of the Reason That a Wholly-Owned Subsidiary Company Resulting from a Share Exchange Is Not Filing an Action to Enforce Liability by Shareholders)

第二百十八条の四　法第八百四十七条の二第七項の法務省令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 218-4 The means prescribed by Ministry of Justice Order pursuant to the provisions of Article 847-2, paragraph (7) of the Act are the submission of documents stating the following particulars or the provision of the particulars by electronic or magnetic means:

一　株式交換等完全子会社が行った調査の内容（次号の判断の基礎とした資料を含む。）

(i) the content of any investigation performed by the wholly-owned subsidiary company resulting from a share exchange, etc. (including material serving as the basis for the judgment of the following item);

二　法第八百四十七条の二第一項又は第三項の規定による請求に係る訴えについての第二百十八条の二第一号に掲げる者の責任又は義務の有無についての判断及びその理由

(ii) the judgment regarding the presence or absence of liability or obligation for the person set forth in Article 218-2, item (i) with regard to an action to which a request pursuant to the provisions of Article 847-2, paragraph (1) or paragraph (3) of the Act pertains, and the grounds therefor;

三　前号の者に責任又は義務があると判断した場合において、責任追及等の訴えを提起しないときは、その理由

(iii) if a judgment is made that the person set forth in the preceding item has liability or obligation, if an action to enforce liability is not filed, the grounds therefor.

（特定責任追及の訴えの提起の請求方法）

(Means of Demanding an Action to Enforce Specific Liability)

第二百十八条の五　法第八百四十七条の三第一項の法務省令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 218-5 The means prescribed by Ministry of Justice Order pursuant to the provisions of Article 847-3, paragraph (1) of the Act are the submission of documents stating the following particulars or the provision of the particulars by electronic or magnetic means:

一　被告となるべき者

(i) the person to be the defendant;

二　請求の趣旨及び請求を特定するのに必要な事実

(ii) the purpose of the demand and necessary facts for specifying the demand;

三　最終完全親会社等の名称及び住所並びに当該最終完全親会社等の株主である旨

(iii) the name and address of the ultimate, wholly-owning parent company, etc. and the fact that the person making the demand is a shareholder of the ultimate, wholly-owning parent company, etc.

（総資産額）

(Total Amount of Assets)

第二百十八条の六　法第八百四十七条の三第四項に規定する法務省令で定める方法は、同項の日（以下この条において「算定基準日」という。）における株式会社の最終完全親会社等の第一号から第八号までに掲げる額の合計額から第九号に掲げる額を減じて得た額をもって当該最終完全親会社等の総資産額とする方法とする。

Article 218-6 (1) The means prescribed by Ministry of Justice Order as provided in Article 847-3, paragraph (4) of the Act is that of treating as the total amount of assets of an ultimate, wholly-owning parent company, etc. of the stock company the amount obtained by subtracting the amount listed in item (ix) from the total amount of the amounts listed in item (i) through item (viii) of the ultimate, wholly-owning parent company, etc. on the day set forth in the same paragraph (hereinafter referred to as the "calculation reference date" in this Article):

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserves;

三　利益準備金の額

(iii) amount of retained earnings reserves;

四　法第四百四十六条に規定する剰余金の額

(iv) amount of surplus as provided in Article 446 of the Act;

五　最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）。以下この項において同じ。）の末日（最終事業年度がない場合にあっては、当該最終完全親会社等の成立の日。以下この条において同じ。）における評価・換算差額等に係る額

(v) the amount of valuation and translation differences, etc. on the last day of the most recent business year (in the case as provided in Article 461, paragraph (2), item (ii) of the Act, the period of Article 441, paragraph (1), item (ii) of the Act (if two or more of the periods exist, the period with the latest last day); hereinafter the same applies in this paragraph) (if there is no most recent business year, the day of formation of the ultimate, wholly-owning parent company, etc.; hereinafter the same applies in this Article);

六　新株予約権の帳簿価額

(vi) book value of share options;

七　最終事業年度の末日において負債の部に計上した額

(vii) the amount recorded in the section on liabilities on the last day of the most recent business year;

八　最終事業年度の末日後に吸収合併、吸収分割による他の会社の事業に係る権利義務の承継又は他の会社（外国会社を含む。）の事業の全部の譲受けをしたときは、これらの行為により承継又は譲受けをした負債の額

(viii) if a succession to rights and obligations in relation to the business of another company occurs from an absorption-type merger or an absorption-type company split, or an acceptance of assignment of all business of another company (including foreign companies) is performed after the last date of the most recent business year, the amount of liabilities succeeded to or assigned as a result of these acts;

九　自己株式及び自己新株予約権の帳簿価額の合計額

(ix) total book value of treasury shares and the stock company's own share options.

２　前項の規定にかかわらず、算定基準日において当該最終完全親会社等が清算株式会社である場合における法第八百四十七条の三第四項に規定する法務省令で定める方法は、法第四百九十二条第一項の規定により作成した貸借対照表の資産の部に計上した額をもって株式会社の総資産額とする方法とする。

(2) Notwithstanding the provisions of the preceding paragraph, the means prescribed by Ministry of Justice Order as provided in Article 847-3, paragraph (4) of the Act if the ultimate, wholly-owning parent company, etc. is a liquidating stock company on the calculation reference date is that of treating the amount recorded in the section on assets of the balance sheet prepared pursuant to the provisions of Article 492, paragraph (1) of the Act as the total amount of assets of the stock company.

（株式会社が特定責任追及の訴えを提起しない理由の通知方法）

(Means of Notice of the Reason That a Stock Company Is Not Filing an Action to Enforce Specific Liability)

第二百十八条の七　法第八百四十七条の三第八項の法務省令で定める方法は、次に掲げる事項を記載した書面の提出又は当該事項の電磁的方法による提供とする。

Article 218-7 The means prescribed by Ministry of Justice Order pursuant to the provisions of Article 847-3, paragraph (8) of the Act are the submission of documents stating the following particulars or the provision of the particulars by electronic or magnetic means:

一　株式会社が行った調査の内容（次号の判断の基礎とした資料を含む。）

(i) the content of any investigation performed by the stock company (including material serving as the basis for the judgment of the following item);

二　法第八百四十七条の三第一項の規定による請求に係る訴えについての第二百十八条の五第一号に掲げる者の責任又は義務の有無についての判断及びその理由

(ii) the judgment regarding the presence or absence of liability or obligation for the person set forth in Article 218-5, item (i) with regard to an action to which a request pursuant to the provisions of Article 847-3, paragraph (1) of the Act pertains, and the grounds therefor;

三　前号の者に責任又は義務があると判断した場合において、特定責任追及の訴えを提起しないときは、その理由

(iii) if a judgment is made that the person set forth in the preceding item has liability or obligation, if an action to enforce specific liability is not filed, the grounds therefor.

第二百十九条　削除

Article 219 Deleted.

第二章　登記

Chapter II Registration

第二百二十条　次の各号に掲げる規定に規定する法務省令で定めるものは、当該各号に定める行為をするために使用する自動公衆送信装置のうち当該行為をするための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該電子計算機に備えられたファイルに当該情報を記録することができるものとする。

Article 220 (1) Those prescribed by Ministry of Justice Order as listed in the following items are the codes, including characters and marks or combinations thereof, for identifying on the internet the relevant part of the automatic public transmission server utilized in conducting acts prescribed in those items that was used for the purpose of conducting the acts that allows the receiver of information to inspect the contents of the information and record the information in files stored in a computer through direct input into the computer used by the receiver:

一　法第九百十一条第三項第二十六号　法第四百四十条第三項の規定による措置

(i) Article 911, paragraph (3), item (xxvi) of the Act: Measures pursuant to the provisions of Article 440, paragraph (3) of the Act;

二　法第九百十一条第三項第二十八号イ　株式会社が行う電子公告

(ii) Article 911, paragraph (3), item (xxviii), (a) of the Act: Electronic public notice performed by a stock company;

三　法第九百十二条第九号イ　合名会社が行う電子公告

(iii) Article 912, item (ix), (a) of the Act: Electronic public notice performed by a General Partnership Company;

四　法第九百十三条第十一号イ　合資会社が行う電子公告

(iv) Article 913, item (xi), (a) of the Act: Electronic public notice performed by a limited partnership company;

五　法第九百十四条第十号イ　合同会社が行う電子公告

(v) Article 914, item (x), (a) of the Act: Electronic public notice performed by a limited liability company;

六　法第九百三十三条第二項第四号　法第八百十九条第三項に規定する措置

(vi) Article 933, paragraph (2), item (iv) of the Act: Measures pursuant to the provisions of Article 819, paragraph (3) of the Act;

七　法第九百三十三条第二項第六号イ　外国会社が行う電子公告

(vii) Article 933, paragraph (2), item (vi), (a) of the Act: Electronic public notice performed by a foreign company.

２　法第九百十一条第三項第二十八号に規定する場合には、同号イに掲げる事項であって、決算公告（法第四百四十条第一項の規定による公告をいう。以下この項において同じ。）の内容である情報の提供を受けるためのものを、当該事項であって決算公告以外の公告の内容である情報の提供を受けるためのものと別に登記することができる。

(2) In the case as provided in Article 911, paragraph (3), item (xxviii) of the Act, the item for receiving provision of information the content of which is a public notice of settlement of accounts (meaning the public notice pursuant to the provisions of Article 440, paragraph (1) of the Act; hereinafter the same applies in this paragraph) that is a matter listed in (a) of the same item, may be registered separately from the item for receiving provision of information the content of which is a public notice other than a public notice of settlement accounts that is the relevant matter.

第三章　公告

Chapter III Public Notice

第二百二十一条　次に掲げる規定に規定する法務省令で定めるべき事項は、電子公告規則（平成十八年法務省令第十四号）の定めるところによる。

Article 221 Particulars that are to be prescribed by Ministry of Justice as provided in the following provisions are governed by the Order provisions of the Regulations on Electronic Public Notice (Ministry of Justice Order No. 14 of 2006):

一　法第九百四十一条

(i) Article 941 of the Act;

二　法第九百四十四条第一項（法第九百四十五条第二項において準用する場合を含む。）

(ii) Article 944, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 945, paragraph (2) of the Act);

三　法第九百四十六条第二項から第四項まで

(iii) Article 946, paragraph (2) through paragraph (4) of the Act;

四　法第九百四十七条

(iv) Article 947 of the Act;

五　法第九百四十九条第二項

(v) Article 949, paragraph (2) of the Act;

六　法第九百五十条

(vi) Article 950 of the Act;

七　法第九百五十一条第二項第三号

(vii) Article 951, paragraph (2), item (iii) of the Act;

八　法第九百五十五条第一項

(viii) Article 955, paragraph (1) of the Act;

九　法第九百五十六条第二項

(ix) Article 956, paragraph (2) of the Act;

十　法第九百五十七条第二項

(x) Article 957, paragraph (2) of the Act.

第四章　電磁的方法及び電磁的記録等

Chapter IV Electronic or Magnetic Means and Electronic or Magnetic Records

第一節　電磁的方法及び電磁的記録等

Section 1 Electronic or Magnetic Means and Electronic or Magnetic Records

（電磁的方法）

(Electronic or Magnetic Means)

第二百二十二条　法第二条第三十四号に規定する電子情報処理組織を使用する方法その他の情報通信の技術を利用する方法であって法務省令で定めるものは、次に掲げる方法とする。

Article 222 (1) The means prescribed by Ministry of Justice Order using an electronic data processing system or other information and communications technology pursuant to the provisions of Article 2, item (xxxiv) of the Act are as follows:

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) means of using an electronic data processing system, those listed in (a) or (b):

イ　送信者の使用に係る電子計算機と受信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送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) sending through a telecommunications line connecting a computer used by the sender and a computer used by the receiver, and recording in a file kept on the computer used by the receiver;

ロ　送信者の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける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情報を記録する方法

(b) providing the content of information recorded in a file kept on a computer used by the sender for inspection by a receiver of information through a telecommunications line and recording the information in a file kept on a computer used by the receiver of the information;

二　磁気ディスクその他これに準ずる方法により一定の情報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情報を記録したものを交付する方法

(ii) a means for delivering information recorded in a file prepared with an object capable of reliably recording certain information on a magnetic disk or other equivalent means.

２　前項各号に掲げる方法は、受信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。

(2) The means listed in the items of the preceding paragraph must be capable of being used to prepare written documents by the receiver outputting the record in the file.

（電子公告を行うための電磁的方法）

(Electronic or Magnetic Means of Posting Electronic Public Notice)

第二百二十三条　法第二条第三十四号に規定する措置であって法務省令で定めるものは、前条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置を使用するものによる措置とする。

Article 223 Of the measures listed in paragraph (1), item (i), (b) of the preceding Article, the measures prescribed by Ministry of Justice Order pursuant to the provisions of Article 2, item (xxxiv) of the Act are those of using an automatic public transmission server connected to the internet.

（電磁的記録）

(Electronic or Magnetic Records)

第二百二十四条　法第二十六条第二項に規定する法務省令で定めるものは、磁気ディスクその他これに準ずる方法により一定の情報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情報を記録したものとする。

Article 224 The item prescribed by Ministry of Justice Order as provided in Article 26, paragraph (2) of the Act is an item of information recorded in a file prepared with an object capable of reliably recording certain information on a magnetic disk or other equivalent means.

（電子署名）

(Electronic Signatures)

第二百二十五条　次に掲げる規定に規定する法務省令で定める署名又は記名押印に代わる措置は、電子署名とする。

Article 225 (1) The measures in lieu of signature or name and seal prescribed by Ministry of Justice Order as provided in the following provisions are electronic signatures:

一　法第二十六条第二項

(i) Article 26, paragraph (2) of the Act;

二　法第百二十二条第三項

(ii) Article 122, paragraph (3) of the Act;

三　法第百四十九条第三項

(iii) Article 149, paragraph (3) of the Act;

四　法第二百五十条第三項

(iv) Article 250, paragraph (3) of the Act;

五　法第二百七十条第三項

(v) Article 270, paragraph (3) of the Act;

六　法第三百六十九条第四項（法第四百九十条第五項において準用する場合を含む。）

(vi) Article 369, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 490, paragraph (5) of the Act);

七　法第三百九十三条第三項

(vii) Article 393, paragraph (3) of the Act;

八　法第三百九十九条の十第四項

(viii) Article 399-10, paragraph (4) of the Act;

九　法第四百十二条第四項

(ix) Article 412, paragraph (4) of the Act;

十　法第五百七十五条第二項

(x) Article 575, paragraph (2) of the Act;

十一　法第六百八十二条第三項

(xi) Article 682, paragraph (3) of the Act;

十二　法第六百九十五条第三項

(xii) Article 695, paragraph (3) of the Act.

２　前項に規定する「電子署名」とは、電磁的記録に記録することができる情報について行われる措置であって、次の要件のいずれにも該当するものをいう。

(2) The "electronic signature" as provided in the preceding paragraph means a measure implemented in relation to information that can be recorded in electronic or magnetic records, which satisfies both of the following requirements:

一　当該情報が当該措置を行った者の作成に係るものであることを示すためのものであること。

(i) that it is for indicating that the relevant information was prepared by the person who implemented the measure;

二　当該情報について改変が行われていないかどうかを確認することができるものであること。

(ii) that it makes it possible to confirm whether or not an alteration has occurred regarding the information.

（電磁的記録に記録された事項を表示する方法）

(Means of Displaying Particulars Recorded in Electronic or Magnetic Records)

第二百二十六条　次に掲げる規定に規定する法務省令で定める方法は、次に掲げる規定の電磁的記録に記録された事項を紙面又は映像面に表示する方法とする。

Article 226 The means prescribed by Ministry of Justice Order as provided in the following provisions are means for displaying particulars in electronic or magnetic records under the following provisions on paper or on a screen on which images can be shown:

一　法第三十一条第二項第三号

(i) Article 31, paragraph (2), item (iii) of the Act;

二　法第七十四条第七項第二号（法第八十六条において準用する場合を含む。）

(ii) Article 74, paragraph (7), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

三　法第七十六条第五項（法第八十六条において準用する場合を含む。）

(iii) Article 76, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

四　法第八十一条第三項第二号（法第八十六条において準用する場合を含む。）

(iv) Article 81, paragraph (3), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

五　法第八十二条第三項第二号（法第八十六条において準用する場合を含む。）

(v) Article 82, paragraph (3), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

六　法第百二十五条第二項第二号

(vi) Article 125, paragraph (2), item (ii) of the Act;

七　法第百七十一条の二第二項第三号

(vii) Article 171-2, paragraph (2), item (iii) of the Act;

八　法第百七十三条の二第三項第三号

(viii) Article 173-2, paragraph (3), item (iii) of the Act;

九　法第百七十九条の五第二項第三号

(ix) Article 179-5, paragraph (2), item (iii) of the Act;

十　法第百七十九条の十第三項第三号

(x) Article 179-10, paragraph (3), item (iii) of the Act;

十一　法第百八十二条の二第二項第三号

(xi) Article 182-2, paragraph (2), item (iii) of the Act;

十二　法第百八十二条の六第三項第三号

(xii) Article 182-6, paragraph (3), item (iii) of the Act;

十三　法第二百三十一条第二項第二号

(xiii) Article 231, paragraph (2), item (ii) of the Act;

十四　法第二百五十二条第二項第二号

(xiv) Article 252, paragraph (2), item (ii) of the Act;

十五　法第三百十条第七項第二号（法第三百二十五条において準用する場合を含む。）

(xv) Article 310, paragraph (7), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十六　法第三百十二条第五項（法第三百二十五条において準用する場合を含む。）

(xvi) Article 312, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十七　法第三百十八条第四項第二号（法第三百二十五条において準用する場合を含む。）

(xvii) Article 318, paragraph (4), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十八　法第三百十九条第三項第二号（法第三百二十五条において準用する場合を含む。）

(xviii) Article 319, paragraph (3), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十九　法第三百七十一条第二項第二号（法第四百九十条第五項において準用する場合を含む。）

(xix) Article 371, paragraph (2), item (ii) of the Act (including as applied mutatis mutandis pursuant to Article 490, paragraph (5) of the Act);

二十　法第三百七十四条第二項第二号

(xx) Article 374, paragraph (2), item (ii) of the Act;

二十一　法第三百七十八条第二項第三号

(xxi) Article 378, paragraph (2), item (iii) of the Act;

二十二　法第三百八十九条第四項第二号

(xxii) Article 389, paragraph (4), item (ii) of the Act;

二十三　法第三百九十四条第二項第二号（同条第三項において準用する場合を含む。）

(xxiii) Article 394, paragraph (2), item (ii) of the Act (including as applied mutatis mutandis pursuant to paragraph (3) of that Article);

二十四　法第三百九十六条第二項第二号

(xxiv) Article 396, paragraph (2), item (ii) of the Act;

二十五　法第三百九十九条の十一第二項第二号（同条第三項において準用する場合を含む。）

(xxv) Article 399-11, paragraph (2), item (ii) of the Act (including as applied mutatis mutandis pursuant to paragraph (3) of that Article);

二十六　法第四百十三条第二項第二号

(xxvi) Article 413, paragraph (2), item (ii) of the Act;

二十七　法第四百三十三条第一項第二号

(xxvii) Article 433, paragraph (1), item (ii) of the Act;

二十八　法第四百四十二条第三項第三号

(xxviii) Article 442, paragraph (3), item (iii) of the Act;

二十九　法第四百九十六条第二項第三号

(xxix) Article 496, paragraph (2), item (iii) of the Act;

三十　法第六百十八条第一項第二号

(xxx) Article 618, paragraph (1), item (ii) of the Act;

三十一　法第六百八十四条第二項第二号

(xxxi) Article 684, paragraph (2), item (ii) of the Act;

三十二　法第七百三十一条第三項第二号

(xxxii) Article 731, paragraph (3), item (ii) of the Act;

三十三　法第七百七十五条第三項第三号

(xxxiii) Article 775, paragraph (3), item (iii) of the Act;

三十四　法第七百八十二条第三項第三号

(xxxiv) Article 782, paragraph (3), item (iii) of the Act;

三十五　法第七百九十一条第三項第三号（同条第四項において準用する場合を含む。）

(xxxv) Article 791, paragraph (3), item (iii) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article);

三十六　法第七百九十四条第三項第三号

(xxxvi) Article 794, paragraph (3), item (iii) of the Act;

三十七　法第八百一条第四項第三号（同条第五項及び第六項において準用する場合を含む。）

(xxxvii) Article 801, paragraph (4), item (iii) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article);

三十八　法第八百三条第三項第三号

(xxxviii) Article 803, paragraph (3), item (iii) of the Act;

三十九　法第八百十一条第三項第三号（同条第四項において準用する場合を含む。）

(xxxix) Article 811, paragraph (3), item (iii) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article);

四十　法第八百十五条第四項第三号（同条第五項及び第六項において準用する場合を含む。）

(xl) Article 815, paragraph (4), item (iii) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article).

（電磁的記録の備置きに関する特則）

(Special Provisions Related to Retainment of Electronic or Magnetic Records)

第二百二十七条　次に掲げる規定に規定する法務省令で定めるものは、会社の使用に係る電子計算機を電気通信回線で接続した電子情報処理組織を使用する方法であって、当該電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて会社の支店において使用される電子計算機に備えられたファイルに当該情報を記録するものによる措置とする。

Article 227 Those prescribed by Ministry of Justice Order as provided in the following provisions are measures of using a means that uses an electronic data processing system that connects the computers used in a company by a telecommunications line and records the content of information recorded in a file kept on the computers in files prepared on computers used in a branch office of the company through a telecommunications line:

一　法第三十一条第四項

(i) Article 31, paragraph (4) of the Act;

二　法第三百十八条第三項（法第三百二十五条において準用する場合を含む。）

(ii) Article 318, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

三　法第四百四十二条第二項

(iii) Article 442, paragraph (2) of the Act.

（検査役が提供する電磁的記録）

(Electronic or Magnetic Records Provided by the Inspector)

第二百二十八条　次に掲げる規定に規定する法務省令で定めるものは、商業登記規則（昭和三十九年法務省令第二十三号）第三十六条第一項に規定する電磁的記録媒体（電磁的記録に限る。）及び次に掲げる規定により電磁的記録の提供を受ける者が定める電磁的記録とする。

Article 228 Those prescribed by Ministry of Justice Order as provided in the following provisions are electronic or magnetic recording medium (limited to electronic or magnetic records) pursuant to Article 36, paragraph (1) of the regulations for commercial registration (Ministry of Justice Order No. 23 of 1964) and electronic or magnetic records prescribed by the receiver pursuant to the following provisions:

一　法第三十三条第四項

(i) Article 33, paragraph (4) of the Act;

二　法第二百七条第四項

(ii) Article 207, paragraph (4) of the Act;

三　法第二百八十四条第四項

(iii) Article 284, paragraph (4) of the Act;

四　法第三百六条第五項（法第三百二十五条において準用する場合を含む。）

(iv) Article 306, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

五　法第三百五十八条第五項

(v) Article 358, paragraph (5) of the Act.

（検査役による電磁的記録に記録された事項の提供）

(Provision of Particulars Recorded in Electronic or Magnetic Records by the Inspector)

第二百二十九条　次に掲げる規定（以下この条において「検査役提供規定」という。）に規定する法務省令で定める方法は、電磁的方法のうち、検査役提供規定により当該検査役提供規定の電磁的記録に記録された事項の提供を受ける者が定めるものとする。

Article 229 The means prescribed by Ministry of Justice Order as provided in the following provisions (hereinafter referred to as "provisions for inspectors providing Particulars" in this Article) are to be determined from among electronic or magnetic means by the receiver of the particulars recorded by electronic or magnetic records of the provisions for inspectors providing Particulars pursuant to the provisions for inspectors providing Particulars:

一　法第三十三条第六項

(i) Article 33, paragraph (6) of the Act;

二　法第二百七条第六項

(ii) Article 207, paragraph (6) of the Act;

三　法第二百八十四条第六項

(iii) Article 284, paragraph (6) of the Act;

四　法第三百六条第七項（法第三百二十五条において準用する場合を含む。）

(iv) Article 306, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

五　法第三百五十八条第七項

(v) Article 358, paragraph (7) of the Act.

（会社法施行令に係る電磁的方法）

(Electronic or Magnetic Means in Relation to the Order for Enforcement of the Companies Act)

第二百三十条　会社法施行令（平成十七年政令第三百六十四号）第一条第一項又は第二条第一項の規定により示すべき電磁的方法の種類及び内容は、次に掲げるものとする。

Article 230 The types and content of the electronic or magnetic means to be presented pursuant to the provisions of Article 1, paragraph (1) or Article 2, paragraph (1) of the Order for Enforcement of the Companies Act (Cabinet Order No. 364 of 2005) are as follows:

一　次に掲げる方法のうち、送信者が使用するもの

(i) of the following means, those used by the sender:

イ　電子情報処理組織を使用する方法のうち次に掲げるもの

(a) of means through use of an electronic data processing system, those listed below:

（１）　送信者の使用に係る電子計算機と受信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送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

1. means of sending through a telecommunications line connecting a computer used by the sender and a computer used by the receiver, and recording in a file kept on the computer used by the receiver;

（２）　送信者の使用に係る電子計算機に備えられたファイルに記録された情報の内容を電気通信回線を通じて情報の提供を受ける者の閲覧に供し、当該情報の提供を受ける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情報を記録する方法

2. means of providing the content of information recorded in a file kept on a computer used by the sender for inspection by a receiver of information through a telecommunications line and recording the information in a file kept on a computer used by the receiver of the information;

ロ　磁気ディスクその他これに準ずる方法により一定の情報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情報を記録したものを交付する方法

(b) means for delivering information recorded in a file prepared with an object capable of reliably recording certain information on a magnetic disk or other equivalent means;

二　ファイルへの記録の方式

(ii) the means of recording in a file.

第二節　情報通信の技術の利用

Section 2 Utilization of Information and Communications Technology

（定義）

(Definitions)

第二百三十一条　この節において使用する用語は、民間事業者等が行う書面の保存等における情報通信の技術の利用に関する法律（平成十六年法律第百四十九号。以下この節において「電子文書法」という。）において使用する用語の例による。

Article 231 The terms used in this Section are governed by the examples of terms used in the Act on the Utilization of Information and Communications Technology in Document Preservation Undertaken by Private Service Providers (Act No. 149 of 2004; hereinafter referred to as "the Electronic Document Act" in this Section).

（保存の指定）

(Specifications for Retention)

第二百三十二条　電子文書法第三条第一項の主務省令で定める保存は、次に掲げる保存とする。

Article 232 The retention prescribed by order of the competent ministry under Article 3, paragraph (1) of the Electronic Document Act is the following modes of retention:

一　法第七十四条第六項（法第八十六条において準用する場合を含む。）の規定による代理権を証明する書面の保存

(i) retention of documents certifying the authority of representation pursuant to the provisions of Article 74, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

二　法第七十五条第三項（法第八十六条において準用する場合を含む。）の規定による議決権行使書面（法第七十条第一項に規定する議決権行使書面をいう。）の保存

(ii) retention of voting forms (meaning voting forms pursuant to the provisions of Article 70, paragraph (1) of the Act) pursuant to the provisions of Article 75, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

三　法第八十一条第二項（法第八十六条において準用する場合を含む。）の規定による創立総会の議事録の保存

(iii) retention of minutes of the organizational meeting pursuant to the provisions of Article 81, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

四　法第八十二条第二項（法第八十六条において準用する場合を含む。）の規定による法第八十二条第一項の書面の保存

(iv) retention of the documents of Article 82, paragraph (1) pursuant to the provisions of Article 82, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

五　法第百七十三条の二第二項の規定による同条第一項の書面の保存

(v) retention of the documents of Article 173-2, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article;

六　法第百七十九条の十第二項の規定による同条第一項の書面の保存

(vi) retention of the documents of Article 179-10, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article;

七　法第百八十二条の六第二項の規定による同条第一項の書面の保存

(vii) retention of the documents of Article 182-6, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article;

八　法第三百十条第六項（法第三百二十五条において準用する場合を含む。）の規定による代理権を証明する書面の保存

(viii) retention of documents certifying authority of representation pursuant to the provisions of Article 310, paragraph (6) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

九　法第三百十一条第三項（法第三百二十五条において準用する場合を含む。）の規定による議決権行使書面（法第三百一条第一項に規定する議決権行使書面をいう。）の保存

(ix) retention of voting forms (meaning the voting forms as provided in Article 301, paragraph (1) of the Act) pursuant to the provisions of Article 311, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十　法第三百十八条第二項（法第三百二十五条において準用する場合を含む。）の規定による株主総会の議事録の保存

(x) retention of minutes of a shareholder meeting pursuant to the provisions of Article 318, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十一　法第三百十八条第三項（法第三百二十五条において準用する場合を含む。）の規定による株主総会の議事録の写しの保存

(xi) retention of copies of minutes of a shareholder meeting pursuant to the provisions of Article 318, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十二　法第三百十九条第二項（法第三百二十五条において準用する場合を含む。）の規定による法第三百十九条第一項の書面の保存

(xii) retention of the documents of Article 319, paragraph (1) of the Act pursuant to the provisions of Article 319, paragraph (2) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十三　法第三百七十一条第一項（法第四百九十条第五項において準用する場合を含む。）の規定による議事録等の保存

(xiii) retention of minutes pursuant to the provisions of Article 371, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 490, paragraph (5) of the Act);

十四　法第三百七十八条第一項第一号の規定による計算書類、その附属明細書又は会計参与報告の保存

(xiv) retention of financial statements, the attached detailed statements thereof, or accounting advisor's reports pursuant to the provisions of Article 378, paragraph (1), item (i) of the Act;

十五　法第三百七十八条第一項第二号の規定による臨時計算書類及び会計参与報告の保存

(xv) retention of provisional financial statements and accounting advisor's reports pursuant to the provisions of Article 378, paragraph (1), item (ii) of the Act;

十六　法第三百九十四条第一項の規定による監査役会の議事録の保存

(xvi) retention of minutes of the board of company auditors meeting pursuant to the provisions of Article 394, paragraph (1) of the Act;

十七　法第三百九十九条の十一第一項の規定による監査等委員会の議事録の保存

(xvii) retention of minutes of the audit and supervisory committee meeting pursuant to the provisions of Article 399-11, paragraph (1) of the Act;

十八　法第四百十三条第一項の規定による指名委員会等の議事録の保存

(xviii) retention of minutes of the nominating committee, etc. meeting pursuant to the provisions of Article 413, paragraph (1) of the Act;

十九　法第四百三十二条第二項の規定による会計帳簿及び資料の保存

(xix) retention of accounting books and materials pursuant to the provisions of Article 432, paragraph (2) of the Act;

二十　法第四百三十五条第四項の規定による計算書類及びその附属明細書の保存

(xx) retention of financial statements and the attached detailed statements thereof pursuant to the provisions of Article 435, paragraph (4) of the Act;

二十一　法第四百四十二条第一項の規定による計算書類等の保存

(xxi) retention of financial statements, etc. pursuant to the provisions of Article 442, paragraph (1) of the Act;

二十二　法第四百四十二条第二項の規定による計算書類等の写しの保存

(xxii) retention of copies of financial statements, etc. pursuant to the provisions of Article 442, paragraph (2) of the Act;

二十三　法第四百九十二条第四項の規定による財産目録等の保存

(xxiii) retention of inventory of property pursuant to the provisions of Article 492, paragraph (4) of the Act;

二十四　法第四百九十四条第三項の規定による貸借対照表及びその附属明細書の保存

(xxiv) retention of balance sheets and the attached detailed statements thereof pursuant to the provisions of Article 494, paragraph (3) of the Act;

二十五　法第四百九十六条第一項の規定による貸借対照表等の保存

(xxv) retention of balance sheets pursuant to the provisions of Article 496, paragraph (1) of the Act;

二十六　法第五百八条第一項及び第三項の規定による帳簿資料の保存

(xxvi) retention of accounting materials pursuant to the provisions of Article 508, paragraph (1) and paragraph (3) of the Act;

二十七　法第六百十五条第二項の規定による会計帳簿の保存

(xxvii) retention of accounting books pursuant to the provisions of Article 615, paragraph (2) of the Act;

二十八　法第六百十七条第四項の規定による計算書類の保存

(xxviii) retention of financial statements pursuant to the provisions of Article 617, paragraph (4) of the Act;

二十九　法第六百七十二条第一項、第二項又は第四項の規定による帳簿資料の保存

(xxix) retention of accounting materials pursuant to the provisions of Article 672, paragraph (1), paragraph (2), or paragraph (4) of the Act;

三十　法第七百三十一条第二項の規定による社債権者集会の議事録の保存

(xxx) retention of minutes of the bondholder meeting pursuant to the provisions of Article 731, paragraph (2) of the Act;

三十一　法第七百九十一条第二項の規定による同条第一項の書面の保存

(xxxi) retention of the documents of Article 791, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article;

三十二　法第八百一条第三項の規定による同項各号に定める書面の保存

(xxxii) retention of the documents prescribed in the items of Article 801, paragraph (3) of the Act pursuant to the provisions of the same paragraph;

三十三　法第八百十一条第二項の規定による同条第一項の書面の保存

(xxxiii) retention of the documents of Article 811, paragraph (1) of the Act pursuant to the provisions of paragraph (2) of that Article;

三十四　法第八百十五条第三項の規定による同項各号に定める書面の保存

(xxxiv) retention of the documents prescribed in the items of Article 815, paragraph (3) of the Act pursuant to the provisions of the same paragraph.

（保存の方法）

(Means of Retention)

第二百三十三条　民間事業者等が電子文書法第三条第一項の規定に基づき、前条各号に掲げる保存に代えて当該保存すべき書面に係る電磁的記録の保存を行う場合には、当該書面に記載されている事項をスキャナ（これに準ずる画像読取装置を含む。）により読み取ってできた電磁的記録を民間事業者等の使用に係る電子計算機に備えられたファイル又は磁気ディスクその他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もって調製するファイルにより保存する方法により行わなければならない。

Article 233 (1) If a private service provider, etc. retains electronic or magnetic records in relation to documents to be retained in lieu of the modes of retention listed in the items of the preceding Article pursuant to the provisions of Article 3, paragraph (1) of the Electronic Document Act, retention must be performed by a means in which electronic or magnetic records created by reading particulars stated in the documents by a scanner (including any image capture device equivalent thereto) are retained in a file prepared with an object by which certain particulars can be reliably recorded in a file, a magnetic disk, or other equivalent means and kept on a computer used by the private service provider, etc.

２　民間事業者等が前項の規定による電磁的記録の保存を行う場合には、必要に応じ電磁的記録に記録された事項を出力することにより、直ちに明瞭かつ整然とした形式で、その使用に係る電子計算機その他の機器に表示することができるための措置及び書面を作成することができるための措置を講じなければならない。

(2) If a private service provider, etc. retains electronic or magnetic records pursuant to the provisions of the preceding paragraph, measures must be taken as needed in order that, by outputting the particulars recorded in the electronic or magnetic records, the particulars can be displayed and documents can be created immediately in a clear and concise form on a computer or other device regarding use thereof.

（縦覧等の指定）

(Specifications for Public Inspection)

第二百三十四条　電子文書法第五条第一項の主務省令で定める縦覧等は、次に掲げる縦覧等とする。

Article 234 The public inspection, etc. prescribed by order of the competent ministry of Article 5, paragraph (1) of the Electronic Document Act is the following modes of public inspection, etc.:

一　法第三十一条第二項第一号の規定による定款の縦覧等

(i) public inspection, etc. of the articles of incorporation pursuant to the provisions of Article 31, paragraph (2), item (i) of the Act;

二　法第三十一条第三項の規定による定款の縦覧等

(ii) public inspection, etc. of the articles of incorporation pursuant to the provisions of Article 31, paragraph (3) of the Act;

三　法第七十四条第七項第一号（法第八十六条において準用する場合を含む。）の規定による代理権を証する書面の縦覧等

(iii) public inspection, etc. of documents certifying authority of representation pursuant to the provisions of Article 74, paragraph (7), item (i) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

四　法第七十五条第四項（法第八十六条において準用する場合を含む。）の規定による議決権行使書面（法第七十条第一項に規定する議決権行使書面をいう。）の縦覧等

(iv) public inspection, etc. of voting forms (meaning voting forms pursuant to the provisions of Article 70, paragraph (1) of the Act) pursuant to the provisions of Article 75, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

五　法第八十一条第三項第一号（法第八十六条において準用する場合を含む。）の規定による創立総会の議事録の縦覧等

(v) public inspection, etc. of minutes of the organizational meeting pursuant to the provisions of Article 81, paragraph (3), item (i) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

六　法第八十一条第四項（法第八十六条において準用する場合を含む。）の規定による創立総会の議事録の縦覧等

(vi) public inspection, etc. of minutes of the organizational meeting pursuant to the provisions of Article 81, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

七　法第八十二条第三項第一号（法第八十六条において準用する場合を含む。）の規定による法第八十二条第二項の書面の縦覧等

(vii) public inspection, etc. of the documents of Article 82, paragraph (2) of the Act pursuant to the provisions of Article 82, paragraph (3), item (i) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

八　法第八十二条第四項（法第八十六条において準用する場合を含む。）の規定による法第八十二条第二項の書面の縦覧等

(viii) public inspection, etc. of the documents of Article 82, paragraph (2) of the Act pursuant to the provisions of Article 82, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 86 of the Act);

九　法第百二十五条第二項第一号の規定による株主名簿の縦覧等

(ix) public inspection, etc. of the shareholder register pursuant to the provisions of Article 125, paragraph (2), item (i) of the Act;

十　法第百二十五条第四項の規定による株主名簿の縦覧等

(x) public inspection, etc. of the shareholder register pursuant to the provisions of Article 125, paragraph (4) of the Act;

十一　法第百七十一条の二第二項第一号の規定による同条第一項の書面の縦覧等

(xi) public inspection, etc. of the documents of Article 171-2, paragraph (1) of the Act pursuant to the provisions of paragraph (2), item (i) of that Article;

十二　法第百七十三条の二第三項第一号の規定による同条第二項の書面の縦覧等

(xii) public inspection, etc. of the documents of Article 173-2, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (i) of that Article;

十三　法第百七十九条の五第二項第一号の規定による同条第一項の書面の縦覧等

(xiii) public inspection, etc. of the documents of Article 179-5, paragraph (1) of the Act pursuant to the provisions of paragraph (2), item (i) of that Article;

十四　法第百七十九条の十第三項第一号の規定による同条第二項の書面の縦覧等

(xiv) public inspection, etc. of the documents of Article 179-10, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (i) of that Article;

十五　法第百八十二条の二第二項第一号の規定による同条第一項の書面の縦覧等

(xv) public inspection, etc. of the documents of Article 182-2, paragraph (1) of the Act pursuant to the provisions of paragraph (2), item (i) of that Article;

十六　法第百八十二条の六第三項第一号の規定による同条第二項の書面の縦覧等

(xvi) public inspection, etc. of the documents of Article 182-6, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (i) of that Article;

十七　法第二百三十一条第二項第一号の規定による株券喪失登録簿の縦覧等

(xvii) public inspection, etc. of the registry of lost share certificate pursuant to the provisions of Article 231, paragraph (2), item (i) of the Act;

十八　法第二百五十二条第二項第一号の規定による新株予約権原簿の縦覧等

(xviii) public inspection, etc. of the share option registry pursuant to the provisions of Article 252, paragraph (2), item (i) of the Act;

十九　法第二百五十二条第四項の規定による新株予約権原簿の縦覧等

(xix) public inspection, etc. of the share option registry pursuant to the provisions of Article 252, paragraph (4) of the Act;

二十　法第三百十条第七項第一号（法第三百二十五条において準用する場合を含む。）の規定による代理権を証する書面の縦覧等

(xx) public inspection, etc. of documents certifying authority of representation pursuant to the provisions of Article 310, paragraph (7), item (i) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

二十一　法第三百十一条第四項（法第三百二十五条において準用する場合を含む。）の規定による議決権行使書面（法第三百一条第一項に規定する議決権行使書面をいう。）の縦覧等

(xxi) public inspection, etc. of voting forms (meaning the voting forms as provided in Article 301, paragraph (1) of the Act) pursuant to the provisions of Article 311, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

二十二　法第三百十八条第四項第一号（法第三百二十五条において準用する場合を含む。）の規定による株主総会の議事録又はその写しの縦覧等

(xxii) public inspection, etc. of minutes of the shareholder meeting or copies thereof pursuant to the provisions of Article 318, paragraph (4), item (i) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

二十三　法第三百十八条第五項（法第三百二十五条において準用する場合を含む。）の規定による株主総会の議事録の縦覧等

(xxiii) public inspection, etc. of minutes of the shareholder meeting pursuant to the provisions of Article 318, paragraph (5) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

二十四　法第三百十九条第三項第一号（法第三百二十五条において準用する場合を含む。）の規定による法第三百十九条第二項の書面の縦覧等

(xxiv) public inspection, etc. of the documents of Article 319, paragraph (2) of the Act pursuant to the provisions of Article 319, paragraph (3), item (i) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

二十五　法第三百七十一条第二項第一号（法第四百九十条第五項において準用する場合を含む。）の規定による議事録等の縦覧等

(xxv) public inspection, etc. of minutes pursuant to the provisions of Article 371, paragraph (2), item (i) of the Act (including as applied mutatis mutandis pursuant to Article 490, paragraph (5) of the Act);

二十六　法第三百七十一条第四項（同条第五項（法第四百九十条第五項において準用する場合を含む。）及び法第四百九十条第五項において準用する場合を含む。）の規定による議事録等の縦覧等

(xxvi) public inspection, etc. of minutes pursuant to the provisions of Article 371, paragraph (4) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) of that Article (including as applied mutatis mutandis pursuant to Article 490, paragraph (5)) and to Article 490, paragraph (5) of the Act);

二十七　法第三百七十四条第二項第一号の規定による会計帳簿又はこれに関する資料の縦覧等

(xxvii) public inspection, etc. of accounting books or materials related thereto pursuant to the provisions of Article 374, paragraph (2), item (i) of the Act;

二十八　法第三百七十八条第二項第一号の規定による計算書類及びその附属明細書、会計参与報告並びに臨時計算書類の縦覧等

(xxviii) public inspection, etc. of financial statements, the attached detailed statements thereof, and accounting advisor's reports and provisional financial statements pursuant to the provisions of Article 378, paragraph (2), item (i) of the Act;

二十九　法第三百八十九条第四項第一号の規定による会計帳簿又はこれに関する資料の縦覧等

(xxix) public inspection, etc. of accounting books or materials related thereto pursuant to the provisions of Article 389, paragraph (4), item (i) of the Act;

三十　法第三百九十四条第二項第一号（同条第三項において準用する場合を含む。）の規定による監査役会の議事録の縦覧等

(xxx) public inspection, etc. of minutes of the board of company auditors meeting pursuant to the provisions of Article 394, paragraph (2), item (i) of the Act (including as applied mutatis mutandis pursuant to paragraph (3) of that Article);

三十一　法第三百九十九条の十一第二項第一号（同条第三項において準用する場合を含む。）の規定による監査等委員会の議事録の縦覧等

(xxxi) public inspection, etc. of minutes of the audit and supervisory committee meeting pursuant to the provisions of Article 399-11, paragraph (2), item (i) of the Act (including as applied mutatis mutandis pursuant to paragraph (3) of that Article);

三十二　法第四百十三条第二項第一号の規定による指名委員会等の議事録の縦覧等

(xxxii) public inspection, etc. of minutes of the nominating committee, etc. meeting pursuant to the provisions of Article 413, paragraph (2), item (i) of the Act;

三十三　法第四百十三条第三項（同条第四項において準用する場合を含む。）の規定による指名委員会等の議事録の縦覧等

(xxxiii) public inspection, etc. of minutes of the nominating committee, etc. meeting pursuant to the provisions of Article 413, paragraph (3) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article);

三十四　法第四百三十三条第一項第一号の規定による会計帳簿又はこれに関する資料の縦覧等

(xxxiv) public inspection, etc. of accounting books or materials related thereto pursuant to the provisions of Article 433, paragraph (1), item (i) of the Act;

三十五　法第四百四十二条第三項第一号の規定による計算書類等又はその写しの縦覧等

(xxxv) public inspection, etc. of financial statements, etc. or copies thereof pursuant to the provisions of Article 442, paragraph (3), item (i) of the Act;

三十六　法第四百四十二条第四項の規定による計算書類等又はその写しの縦覧等

(xxxvi) public inspection, etc. of financial statements, etc. or copies thereof pursuant to the provisions of Article 442, paragraph (4) of the Act;

三十七　法第四百九十六条第二項第一号の規定による貸借対照表等の縦覧等

(xxxvii) public inspection, etc. of balance sheets pursuant to the provisions of Article 496, paragraph (2), item (i) of the Act;

三十八　法第四百九十六条第三項の規定による貸借対照表等の縦覧等

(xxxviii) public inspection, etc. of balance sheets pursuant to the provisions of Article 496, paragraph (3) of the Act;

三十九　法第六百十八条第一項第一号の規定による計算書類の縦覧等

(xxxix) public inspection, etc. of financial statements pursuant to the provisions of Article 618, paragraph (1), item (i) of the Act;

四十　法第六百二十五条の規定による計算書類の縦覧等

(xl) public inspection, etc. of financial statements pursuant to the provisions of Article 625 of the Act;

四十一　法第六百八十四条第二項第一号の規定による社債原簿の縦覧等

(xli) public inspection, etc. of the bond registry pursuant to the provisions of Article 684, paragraph (2), item (i) of the Act;

四十二　法第六百八十四条第四項の規定による社債原簿の縦覧等

(xlii) public inspection, etc. of the bond registry pursuant to the provisions of Article 684, paragraph (4) of the Act;

四十三　法第七百三十一条第三項第一号の規定による社債権者集会の議事録の縦覧等

(xliii) public inspection, etc. of minutes of the bondholder meeting pursuant to the provisions of Article 731, paragraph (3), item (i) of the Act;

四十四　法第七百七十五条第三項第一号の規定による同条第一項の書面の縦覧等

(xliv) public inspection, etc. of the documents of Article 775, paragraph (1) of the Act pursuant to the provisions of paragraph (3), item (i) of that Article;

四十五　法第七百八十二条第三項第一号の規定による同条第一項の書面の縦覧等

(xlv) public inspection, etc. of the documents of Article 782, paragraph (1) of the Act pursuant to the provisions of paragraph (3), item (i) of that Article;

四十六　法第七百九十一条第三項第一号の規定による同条第二項の書面の縦覧等

(xlvi) public inspection, etc. of the documents of Article 791, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (i) of that Article;

四十七　法第七百九十四条第三項第一号の規定による同条第一項の書面の縦覧等

(xlvii) public inspection, etc. of the documents of Article 794, paragraph (1) of the Act pursuant to the provisions of paragraph (3), item (i) of that Article;

四十八　法第八百一条第四項第一号（同条第五項及び第六項において準用する場合を含む。）の規定による同条第三項第一号の書面（同条第五項において準用する場合にあっては同条第三項第二号の書面、同条第六項において準用する場合にあっては同条第三項第三号の書面）の縦覧等

(xlviii) public inspection, etc. of the documents of Article 801, paragraph (3), item (i) of the Act (the documents of paragraph (3), item (ii) of that Article if applied mutatis mutandis pursuant to paragraph (5) of that Article; the documents of paragraph (3), item (iii) of that Article if applied mutatis mutandis pursuant to paragraph (6) of that Article) pursuant to the provisions of paragraph (4), item (i) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article);

四十九　法第八百三条第三項第一号の規定による同条第一項の書面の縦覧等

(xlix) public inspection, etc. of the documents of Article 803, paragraph (1) of the Act pursuant to the provisions of paragraph (3), item (i) of that Article;

五十　法第八百十一条第三項第一号（同条第四項において準用する場合を含む。）の規定による同条第二項の書面の縦覧等

(l) public inspection, etc. of the documents of Article 811, paragraph (2) of the Act pursuant to the provisions of Article 811, paragraph (3), item (i) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article);

五十一　法第八百十五条第四項第一号（同条第五項及び第六項において準用する場合を含む。）の規定による同条第三項第一号の書面（同条第五項において準用する場合にあっては同条第三項第二号の書面、同条第六項において準用する場合にあっては同条第三項第三号の書面）の縦覧等

(li) public inspection, etc. of the documents of Article 815, paragraph (3), item (i) of the Act (the documents of paragraph (3), item (ii) of that Article if applied mutatis mutandis pursuant to paragraph (5) of that Article; the documents of paragraph (3), item (iii) of that Article if applied mutatis mutandis pursuant to paragraph (6) of that Article) pursuant to the provisions of paragraph (4), item (i) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article).

（縦覧等の方法）

(Means of Public Inspection)

第二百三十五条　民間事業者等が、電子文書法第五条第一項の規定に基づき、前条各号に掲げる縦覧等に代えて当該縦覧等をすべき書面に係る電磁的記録の縦覧等を行う場合は、民間事業者等の事務所に備え置く電子計算機の映像面に当該縦覧等に係る事項を表示する方法又は電磁的記録に記録されている当該事項を記載した書面を縦覧等に供する方法により行わなければならない。

Article 235 If a private service provider, etc. performs public inspection, etc. of electronic or magnetic records in relation to the documents inspected by the public in lieu of the modes of public inspection, etc. listed in the items of the preceding Article pursuant to the provisions of Article 5, paragraph (1) of the electronic document Act, public inspection, etc. must be performed by a means in which particulars in relation to the public inspection, etc. are displayed on a screen of a computer kept at the office of the private service provider, etc., or by a means in which documents stating the particulars that have been recorded in electronic or magnetic records are established public inspection, etc.

（交付等の指定）

(Specifications for Delivery)

第二百三十六条　電子文書法第六条第一項の主務省令で定める交付等は、次に掲げる交付等とする。

Article 236 The delivery, etc. prescribed by the applicable order of the competent ministry of Article 6, paragraph (1) of the Electronic Document Act is the following modes of delivery, etc.:

一　法第三十一条第二項第二号の規定による定款の謄本又は抄本の交付等

(i) delivery, etc. of a transcript or extract of the articles of incorporation pursuant to the provisions of Article 31, paragraph (2), item (ii) of the Act;

二　法第三十一条第三項の規定による定款の謄本又は抄本の交付等

(ii) delivery, etc. of a transcript or extract of the articles of incorporation pursuant to the provisions of Article 31, paragraph (3) of the Act;

三　法第三十三条第六項の規定による同条第四項の書面の写しの交付等

(iii) delivery, etc. of a copy of the document of Article 33, paragraph (4) of the Act pursuant to the provisions of paragraph (6) of that Article;

四　法第百七十一条の二第二項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(iv) delivery, etc. of a transcript or extract of the documents of Article 171-2, paragraph (1) of the Act pursuant to the provisions of paragraph (2), item (ii) of that Article;

五　法第百七十三条の二第三項第二号の規定による同条第二項の書面の謄本又は抄本の交付等

(v) delivery, etc. of a transcript or extract of the documents of Article 173-2, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article;

六　法第百七十九条の五第二項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(vi) delivery, etc. of a transcript or extract of the documents of Article 179-5, paragraph (1) of the Act pursuant to the provisions of paragraph (2), item (ii) of that Article;

七　法第百七十九条の十第三項第二号の規定による同条第二項の書面の謄本又は抄本の交付等

(vii) delivery, etc. of a transcript or extract of the documents of Article 179-10, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article;

八　法第百八十二条の二第二項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(viii) delivery, etc. of a transcript or extract of the documents of Article 182-2, paragraph (1) of the Act pursuant to the provisions of paragraph (2), item (ii) of that Article;

九　法第百八十二条の六第三項第二号の規定による同条第二項の書面の謄本又は抄本の交付等

(ix) delivery, etc. of a transcript or extract of the documents of Article 182-6, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article;

十　法第二百七条第六項の規定による同条第四項の書面の写しの交付等

(x) delivery, etc. of a copy of the document of Article 207, paragraph (4) of the Act pursuant to the provisions of paragraph (6) of that Article;

十一　法第三百六条第七項（法第三百二十五条において準用する場合を含む。）の規定による法第三百六条第五項の書面の写しの交付等

(xi) delivery, etc. of a copy of the documents of Article 306, paragraph (5) of the Act pursuant to the provisions of Article 306, paragraph (7) of the Act (including as applied mutatis mutandis pursuant to Article 325 of the Act);

十二　法第三百五十八条第七項の規定による同条第五項の書面の写しの交付等

(xii) delivery, etc. of a copy of the document of Article 358, paragraph (5) of the Act pursuant to the provisions of paragraph (7) of that Article;

十三　法第三百七十八条第二項第二号の規定による同条第一項各号に掲げる書面の謄本又は抄本の交付等

(xiii) delivery, etc. of a transcript or extract of the documents listed in the items of Article 378, paragraph (1) of the Act pursuant to the provisions of paragraph (2), item (ii) of that Article;

十四　法第三百七十八条第三項の規定による同条第一項各号に掲げる書面の謄本又は抄本の交付等

(xiv) delivery, etc. of a transcript or extract of the documents listed in the items of Article 378, paragraph (1) of the Act pursuant to the provisions of paragraph (3) of that Article;

十五　法第四百四十二条第三項第二号の規定による計算書類等の謄本又は抄本の交付等

(xv) delivery, etc. of a transcript or extract of the financial statements, etc. pursuant to the provisions of Article 442, paragraph (3), item (ii) of the Act;

十六　法第四百四十二条第四項の規定による計算書類等の謄本又は抄本の交付等

(xvi) delivery, etc. of a transcript or extract of the financial statements, etc. pursuant to the provisions of Article 442, paragraph (4) of the Act;

十七　法第四百九十六条第二項第二号の規定による貸借対照表等の謄本又は抄本の交付等

(xvii) delivery, etc. of a transcript or extract of the balance sheets pursuant to the provisions of Article 496, paragraph (2), item (ii) of the Act;

十八　法第四百九十六条第三項の規定による貸借対照表等の謄本又は抄本の交付等

(xviii) delivery, etc. of a transcript or extract of the balance sheets pursuant to the provisions of Article 496, paragraph (3) of the Act;

十九　法第七百七十五条第三項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(xix) delivery, etc. of a transcript or extract of the documents of Article 775, paragraph (1) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article;

二十　法第七百八十二条第三項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(xx) delivery, etc. of a transcript or extract of the documents of Article 782, paragraph (1) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article;

二十一　法第七百九十一条第三項第二号の規定による同条第二項の書面の謄本又は抄本の交付等

(xxi) delivery, etc. of a transcript or extract of the documents of Article 791, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article;

二十二　法第七百九十四条第三項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(xxii) delivery, etc. of a transcript or extract of the documents of Article 794, paragraph (1) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article;

二十三　法第八百一条第四項第二号（同条第五項及び第六項において準用する場合を含む。）の規定による同条第三項第一号の書面（同条第五項において準用する場合にあっては、同条第三項第二号の書面、同条第六項において準用する場合にあっては同条第三項第三号の書面）の謄本又は抄本の交付等

(xxiii) delivery, etc. of a transcript or extract of the documents of Article 801, paragraph (3), item (i) of the Act (the documents of paragraph (3), item (ii) of that Article if applied mutatis mutandis pursuant to paragraph (5) of that Article; the documents of paragraph (3), item (iii) of that Article if applied mutatis mutandis pursuant to paragraph (6) of that Article) pursuant to the provisions of paragraph (4), item (ii) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article);

二十四　法第八百三条第三項第二号の規定による同条第一項の書面の謄本又は抄本の交付等

(xxiv) delivery, etc. of a transcript or extract of the documents of Article 803, paragraph (1) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article;

二十五　法第八百十一条第三項第二号（同条第四項において準用する場合を含む。）の規定による同条第二項の書面の謄本又は抄本の交付等

(xxv) delivery, etc. of a transcript or extract of the documents of Article 811, paragraph (2) of the Act pursuant to the provisions of paragraph (3), item (ii) of that Article (including as applied mutatis mutandis pursuant to paragraph (4) of that Article);

二十六　法第八百十五条第四項第二号（同条第五項及び第六項において準用する場合を含む。）の規定による同条第三項第一号の書面（同条第五項において準用する場合にあっては同条第三項第二号の書面、同条第六項において準用する場合にあっては同条第三項第三号の書面）の謄本又は抄本の交付等

(xxvi) delivery, etc. of a transcript or extract of the documents of Article 815, paragraph (3), item (i) of the Act (the documents of paragraph (3), item (ii) of that Article if applied mutatis mutandis pursuant to paragraph (5) of that Article; the documents of paragraph (3), item (iii) of that Article if applied mutatis mutandis pursuant to paragraph (6) of that Article) pursuant to the provisions of paragraph (4), item (ii) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article).

（交付等の方法）

(Means of Delivery)

第二百三十七条　民間事業者等が、電子文書法第六条第一項の規定に基づき、前条各号に掲げる交付等に代えて当該交付等をすべき書面に係る電磁的記録の交付等を行う場合は、次に掲げる方法により行わなければならない。

Article 237 (1) If a private service provider, etc. delivers, etc. electronic or magnetic records in relation to documents to be delivered in lieu of the modes of delivery, etc. listed in the items of the preceding Article pursuant to the provisions of Article 6, paragraph (1) of the Electronic Document Act, the delivery must be conducted by 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) among means that use an electronic data processing system, those listed in (a) or (b):

イ　民間事業者等の使用に係る電子計算機と交付等の相手方の使用に係る電子計算機とを接続する電気通信回線を通じて送信し、受信者の使用に係る電子計算機に備えられたファイルに記録する方法

(a) sending via a telecommunications line that connects the computer used by the private service provider, etc. and the computer used by the recipient of the delivery, etc., and recording in a file prepared on the computer used by the receiver;

ロ　民間事業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当該交付等に係る事項を電気通信回線を通じて交付等の相手方の閲覧に供し、当該相手方の使用に係る電子計算機に備えられたファイルに当該事項を記録する方法（電子文書法第六条第一項に規定する方法による交付等を受ける旨の承諾又は受けない旨の申出をする場合にあっては、民間事業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) providing the particulars in relation to delivery, etc. that have been recorded in a file on a computer used by the private service provider, etc. for inspection by the recipient through a telecommunications line and recording the particulars in a file on the computer used by the recipient (if giving consent to receive or denying consent for delivery by the means as provided in Article 6, paragraph (1) of the Electronic Document Act, a means of recording that fact in a file on the computer used by the private service provider, etc.);

二　磁気ディスクその他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もって調製するファイルに当該交付等に係る事項を記録したものを交付する方法

(ii) a means for delivering particulars related to the delivery, etc. that have been recorded in a file prepared by an object capable of reliably recording certain particulars on a magnetic disk or other equivalent means.

２　前項に掲げる方法は、交付等の相手方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。

(2) The means listed in the preceding paragraph must make it possible for the recipient to prepare written documents by outputting the record in the file.

（交付等の承諾）

(Consent for Delivery)

第二百三十八条　民間事業者等が行う書面の保存等における情報通信の技術の利用に関する法律施行令（平成十七年政令第八号）第二条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。

Article 238 The types and content of means indicated pursuant to the provisions of Article 2, paragraph (1) of the Order for Enforcement of the Act on the Utilization of Information and Communications Technology in Document Preservation Undertaken by Private Service Providers (Cabinet Order No. 8 of 2005) are as follows:

一　前条第一項に規定する方法のうち民間事業者等が使用するもの

(i) of the means as provided in paragraph (1) of the preceding Article, those used by a private service provider, etc.;

二　ファイルへの記録の方式

(ii) format of information recorded into the file.

附　則

Supplementary Provisions

省略

Omitted