会社法施行規則

Regulations for Enforcement of the Companies Act

（平成十八年法務省令第十二号）

(Ministry of Justice Order No. 12 of 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).

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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 matters based on the mandates of the Companies Act (Act No. 86 of 2005; referred to below 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」、「株式交付」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、株式交付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 board of directors," "company with accounting advisor," "company with company auditor," "company with board of company auditors," "company with financial auditor," "company with audit and supervisory committee," "company with nominating committee, etc.," "company with class shares," "general meeting of class shareholders," "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," "partial share exchange," and "electronic public notice," mean the company, foreign company, subsidiary company, subsidiary company, etc., parent company, parent company, etc., public company, company with board of directors, company with accounting advisor, company with company auditor, company with board of company auditors, company with financial auditor, company with audit and supervisory committee, company with nominating committee, etc., company with class shares, general meeting of class shareholders, 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, partial share exchange, 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 stated in each of 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) "class shareholder" means a 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 a 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 an 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 a 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 a 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 an 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 solicited at incorporation" means shares solicited 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 a 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 class shareholders" means an organizational meeting of 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) "share certificate-issuing company" means a share certificate-issuing company 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's shares" means parent company's 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 for a share cash-out" means a demand for a share 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 for a share option cash-out" means a demand for a share option cash-out 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 a 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) "date of registration of a lost share certificate" means the date 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 for which a certificate is issued" means a bond with share options for which a certificate is issued 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 an 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 shareholders meeting" means reference documents for a shareholders meeting as provided in Article 301, paragraph (1) of the Act;

六十二　電子提供措置　法第三百二十五条の二に規定する電子提供措置をいう。

(lxii) "measures for electronic provision" means measures for electronic provision as provided in Article 325-2 of the Act;

六十三　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。

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

六十四　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。

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

六十五　執行役等　法第四百四条第二項第一号に規定する執行役等をいう。

(lxv) "executive officer, etc." means the executive officer as provided in Article 404, paragraph (2), item (i) of the Act;

六十六　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。

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

六十七　補償契約　法第四百三十条の二第一項に規定する補償契約をいう。

(lxvii) "indemnity agreement" means the indemnity agreement as provided in Article 430-2, paragraph (1) of the Act;

六十八　役員等賠償責任保険契約　法第四百三十条の三第一項に規定する役員等賠償責任保険契約をいう。

(lxviii) "officer, etc. indemnification insurance policy" means the officer, etc. indemnification insurance policy as provided in Article 430-3, paragraph (1) of the Act;

六十九　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。

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

七十　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。

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

七十一　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。

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

七十二　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。

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

七十三　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。

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

七十四　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。

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

七十五　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。

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

七十六　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。

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

七十七　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。

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

七十八　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。

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

七十九　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。

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

八十　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。

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

八十一　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。

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

八十二　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。

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

八十三　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。

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

八十四　募集社債　法第六百七十六条に規定する募集社債をいう。

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

八十五　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。

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

八十六　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。

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

八十七　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。

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

八十八　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。

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

八十九　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。

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

九十　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。

(xc) "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;

九十一　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。

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

九十二　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。

(xcii) "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;

九十三　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。

(xciii) "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;

九十四　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。

(xciv) "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;

九十五　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。

(xcv) "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;

九十六　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。

(xcvi) "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;

九十七　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。

(xcvii) "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;

九十八　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。

(xcviii) "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;

九十九　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。

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

百　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。

(c) "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;

百一　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。

(ci) "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;

百二　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。

(cii) "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;

百三　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。

(ciii) "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;

百四　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。

(civ) "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;

百五　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。

(cv) "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;

百六　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。

(cvi) "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;

百七　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。

(cvii) "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;

百八　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。

(cviii) "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;

百九　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。

(cix) "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;

百十　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。

(cx) "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;

百十一　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。

(cxi) "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;

百十二　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。

(cxii) "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;

百十三　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。

(cxiii) "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;

百十四　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。

(cxiv) "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;

百十五　株式交付親会社　法第七百七十四条の三第一項第一号に規定する株式交付親会社をいう。

(cxv) "parent company resulting from a partial share exchange" meaning a parent company resulting from a partial share exchange provided in Article 774-3, paragraph (1), item (i) of the Act;

百十六　株式交付子会社　法第七百七十四条の三第一項第一号に規定する株式交付子会社をいう。

(cxvi) "subsidiary company resulting from a partial share exchange" meaning a subsidiary company resulting from a partial share exchange provided in Article 774-3, paragraph (1), item (i) of the Act;

百十七　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。

(cxvii) "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;

百十八　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。

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

百十九　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。

(cxix) "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.

百二十　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。

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

百二十一　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。

(cxxi) "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.

百二十二　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。

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

百二十三　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。

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

百二十四　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。

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

百二十五　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。

(cxxv) "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;

百二十六　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。

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

百二十七　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。

(cxxvii) "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 stated in the following items are as prescribed in each of the following 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 to them;

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 company director, accounting advisor, company auditor, executive officer, director, auditor, or any other corporate role equivalent to these;

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 company 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）　当該会社役員が法第三百二十七条の二、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。

1. the company officer is an outside director under Article 327-2, Article 331, paragraph (6), Article 373, paragraph (1), item (ii), Article 399-13, paragraph (5) or Article 400, paragraph (3) of the Act;

（２）　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。

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

（３）　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。

3. 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 shareholders meetings, or other materials prepared by the stock company pursuant to the provisions of laws and regulations and other equivalent legal requirements;

六　業務執行者　次に掲げる者をいう。

(vi) "executive" means a person stated 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（法第三百四十八条の二第一項及び第二項の規定による委託を受けた社外取締役を除く。）

(a) an executive director, an executive officer, or any other officer executing the operations of a corporation, etc. (excluding an outside director who has been entrusted under Article 348-2, paragraph (1) or (2) of the Act);

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 executes the operations, a person who is to perform the duties under Article 598, paragraph (1) of the Act, or any other person equivalent to these;

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）　当該候補者を法第三百二十七条の二、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。

1. the candidate is expected to serve as an outside director under Article 327-2, Article 331, paragraph (6), Article 373, paragraph (1), item (ii), Article 399-13, paragraph (5) or Article 400, paragraph (3) of the Act;

（２）　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。

2. the candidate is expected to be listed as an outside director of the stock company in accounting documents, business reports, reference documents for shareholders meetings, or other materials prepared by the stock company, pursuant to the provisions of laws and regulations and other equivalent legal requirements;

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. the candidate is expected to 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. the candidate is expected to be listed as an outside company auditor of the stock company in accounting documents, business reports, reference documents for shareholders meetings, or other materials prepared by the stock company, pursuant to the provisions of laws and regulations and other equivalent legal requirements;

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 periods provided in (a) or (b) below based on the categories of companies stated in (a) or (b) respectively:

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 provided in (a) or (b) below based on the categories of companies stated in (a) or (b) respectively:

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 617, 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 a stock company, the items stated below:

イ　成立の日における貸借対照表

(a) the balance sheet as of the date of the stock company's 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 any detailed statements annexed to them for 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 based on the categories of companies stated in (a) or (b) respectively:

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（株式引受権（会社計算規則（平成十八年法務省令第十三号）第二条第三項第三十四号に規定する株式引受権をいう。以下同じ。）を除く。）をいう。

(xiv) "share option, etc." means a share option or any other right that allows shares or other equity interests in a corporation, etc. to be delivered to a person through the exercise of a share option or another right against the corporation, etc. (excluding share award rights (meaning the share award rights as provided in Article 2, paragraph (3), item (xxxiv) of the Regulations on Corporate Accounting (Ministry of Justice Order No. 13 of 2006); the same applies below));

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 27-22-2, paragraph (2) of that Act) and a system equivalent to that tender offer based on the laws and regulations of a foreign country;

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 issued for trust property by the trustee of a trust (meaning the trust property as provided in Article 2, paragraph (3) of the Trust Act (Act. No. 108 of 2006); the same applies below);

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 a director at incorporation, accounting advisor at incorporation, company auditor at incorporation, and a 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 based on the categories of cases stated in 1. or 2. respectively:

（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 that 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 that 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) major trading partners of the stock company (including organizations other than corporations);

二十　関連会社　会社計算規則第二条第三項第二十一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 (xxi) of the Regulations on Corporate Accounting;

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五十五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 (lv) 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.

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 another company, etc. if the first company as provided in that item controls decisions on the financial and business policies of that other 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. if that company, etc. controls decisions on the financial and business policies of a stock company as provided in that 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 decisions on the financial and business policies" as defined in the preceding two paragraphs means the following: (excluding cases where it is found to be apparent that no control is exercised over any decisions on the financial or business policies of another company, etc., from the viewpoint of financial or business relationships; the same applies below 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 the first company, etc. that is an entity other than a company has control); the same applies below in this paragraph) holds in another company, etc. (excluding any of the companies, etc. stated below regarding which no effective parent-subsidiary relationship is found to exist; the same applies below in this paragraph) on its own account to the total number of voting rights of that other 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. stated 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 first company, etc. holds on its own account is 40 percent or greater of the total number of voting rights in that other company, etc. (excluding the cases stated in the preceding item), and any one of the following requirements is satisfied:

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 voting rights stated below; the same applies in the following item) in another company, etc. exceeds 50 percent of the total number of voting rights in that 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 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 with that company in terms of investment, personnel, funds, technology, transactions, or other circumstances;

（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) the number of the following persons (limited to those capable of exercising influence in connection with decisions 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 any other equivalent body of that other company, etc.:

（１）　自己の役員

1. an officer of the first company, etc.;

（２）　自己の業務を執行する社員

2. a member who executes the operations at the first company, etc.;

（３）　自己の使用人

3. an employee of the first company, etc.;

（４）　（１）から（３）までに掲げる者であった者

4. a person who used to be a person stated 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 decisions on the important financial and business policies of another 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, or other circumstances) (including guarantees on obligations and provision of collateral; the same applies in (d)) that the first company, etc. carries out in another company, etc. exceeds 50 percent of the total amount of the procured funds of that 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 first company, etc. controls decisions 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 first company's own voting rights in another company, etc. exceeds 50 percent of the total number of voting rights in that other company, etc. (including if the company, etc. does not hold the voting rights on its own account, and excluding the cases stated in the preceding two items), and if any one of the requirements stated in (b) through (e) of the preceding item is 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 that item controls decisions on the financial and business policies of that 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 decisions on the financial and business policies of the stock company as provided in (b) of that 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 decisions on the financial and business policies" as defined in the preceding two paragraphs means the following (excluding cases where it is found to be apparent that no control is exercised over any decisions

on the financial or business policies of another company, etc., from the viewpoint of financial or business relationships; the same applies below 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.; the same applies below in this paragraph) holds in another company, etc. (excluding any of the companies, etc. stated below regarding which no effective parent-subsidiary relationship is found to exist; the same applies below in this paragraph) on its own account to the total number of voting rights of that 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. stated 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 that other company, etc. (excluding the cases stated in the preceding item), and any one of the following requirements is satisfied:

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 voting rights stated below; the same applies in the following item) in another company, etc. exceeds 50 percent of the total number of voting rights in that 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 with that person in terms of investment, personnel, funds, technology, transactions or other circumstances;

（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 decisions 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 any other equivalent body of that 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. an officer of the person;

（３）　自己の業務を執行する社員

3. a member who executes operations of the person;

（４）　自己の使用人

4. an employee of the person;

（５）　（２）から（４）までに掲げる者であった者

5. a person who used to be a person stated 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 decisions on the important financial and business policies of another 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 a party that has a close relationship with the person due to investment, personnel, technology, transactions, or other circumstances 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 that 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 decisions 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 that other company, etc. (including if the person does not hold the voting rights on its own account, and excluding the cases stated in the preceding two items), and if any one of the requirements stated in (b) through (e) of the preceding item is 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, if any of the requirements stated below are met, 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 operations that are the same as those of a special purpose company for which modifications of the type of business operations have been restricted; the same applies below 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) the special purpose company has been incorporated for the purpose of allowing the owner (including an obligee connected with the specific borrowings as provided in Article 2, paragraph (12) of the Act on Securitization of Assets and an obligee connected with similar borrowings) of the securities (including rights that are to be indicated on the securities) it issues to enjoy the gains generated from the assets that 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) the business operations of the special purpose company are being executed appropriately in accordance with its purpose.

（株式交付子会社）

(Subsidiary Company Resulting from a Partial Share Exchange)

第四条の二　法第二条第三十二号の二に規定する法務省令で定めるものは、同条第三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（第三条第三項第一号に掲げる場合に限る。）における当該他の会社等とする。

Article 4-2 An entity prescribed by Ministry of Justice Order as provided in Article 2, item (xxxii)-2 of the Act is another company, etc. if the first company as provided in item (iii) of that Article controls decisions on the financial and business policies of that other company, etc. (limited to the case in Article 3, paragraph (3), item (i)).

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 imposed in relation 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 method prescribed by Ministry of Justice Order as provided in Article 33, paragraph (10), item (ii) of the Act is to consider the higher of the amounts stated below as the price of the securities prescribed in that item:

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 date of the certification under Article 30, paragraph (1) of the Act (if there are no purchase and sale transactions on the date, or if the date falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of certification under Article 30, paragraph (1) of the Act, the price of the securities in the contract related 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) an agricultural cooperative or a federation of agricultural cooperatives engaged in the business under 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) a fishery cooperative, a federation of fishery cooperatives, a fishery processing cooperative, or a federation of fishery processing cooperatives engaged in

the business under 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 Fishery Industry Cooperative 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) a credit cooperative, or a federation of cooperatives engaged in the business under 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) Shinkin Bank or a federation of Shinkin Banks;

六　労働金庫又は労働金庫連合会

(vi) Labor Bank or the Rokinren 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 to Be Held Liable for Falsifying 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) an incorporator and director at incorporation performing duties related to the falsification of the 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 the performance of contributions is falsified based on a resolution at an organizational meeting, the persons stated below:

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) an incorporator who submits a proposal related to the falsification of the 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) an incorporator who consents to the decision to submit the proposal in (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) an incorporator and director at incorporation who provide explanations regarding matters related to the falsification of the 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）

(Matters 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 matters 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 to each incorporator pursuant to the provisions of Article 32, paragraph (1), item (i) of the Act (limited to those for which contributions have been made) and the number of shares solicited at incorporation that each incorporator　subscribed for (if the stock company to be incorporated is a company with class shares, the classes and the number of shares per class);

二　法第三十二条第二項の規定による決定の内容

(ii) the content of the determinations under 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 indicating 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) matters as provided in the articles of incorporation (excluding the information stated in Article 59, paragraph (1), item (i) through item (iv) of the Act and in the preceding item), regarding which the incorporator has been requested to give a notification by a person who seeks to file an application to subscribe for shares solicited at incorporation.

（招集の決定事項）

(Matters Determined in a Calling)

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 matters 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 matters stated in Article 67, paragraph (1), item (iii) or item (iv) are prescribed, the following matters:

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) matters to be included 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 matters stated in Article 67, paragraph (1), item (iii) of the Act are prescribed, the time limit on the exercise of voting rights in writing (limited to a time limit set on or after the date on which two weeks have passed from the date when a notice was issued under Article 68, paragraph (1) of the Act and also 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 matters stated 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 limit set on or after the date on which two weeks have passed from the date when a notice was issued under Article 68, paragraph (1) of the Act and also 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 referred to in 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 stated below in accordance with the categories of cases stated below, if matters regarding treatment of the exercise of voting rights by the shareholder at incorporation are decided (excluding the cases prescribed in the following item) when the content of the exercise of voting rights with respect to the same proposal differs, those matters:

（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 matters stated 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 matters stated 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 matters stated in Article 67, paragraph (1), item (iii) and item (iv) are prescribed, the following matters:

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 it has been decided that voting forms (meaning the voting forms prescribed in that paragraph; the same applies below in this Section) are to be delivered (including provision by electronic or magnetic means under Article 70, paragraph (2) of the Act in lieu of the delivery) under Article 70, paragraph (1) 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 matters regarding treatment of the exercise of voting rights by the shareholder at incorporation are decided when the content of the exercise of voting rights with respect to the same proposal differs, those matters;

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 matters are for the purpose of the organizational meeting, a description of the proposals related to those matters:

イ　設立時役員等の選任

(a) election of officer, 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 matters 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 a proposal is related to the election of a director at incorporation (if the stock company to be incorporated is a company with audit and supervisory committee, excluding a director at incorporation who is audit and supervisory committee member at incorporation), the information as provided in Article 74 regarding the director 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 a proposal is related to the election of a director at incorporation who is audit and supervisory committee member at incorporation, the information as provided in Article 74-3 regarding the director at incorporation who is audit and supervisory committee member 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 a proposal is related to the election of an accounting advisor at incorporation, the information as provided in Article 75 regarding the 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 a proposal is related to the election of a company auditor at incorporation, the information as provided in Article 76 regarding the 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 a proposal is related to the election of a financial auditor at incorporation, the information 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 a proposal is related to the dismissal of an officer, etc. at incorporation, the reason for that 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) in addition to what is stated in the preceding items, information found to be of reference in the exercise of voting rights by a shareholder 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 matters stated 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 to be the delivery of the reference

documents for an organizational meeting under 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 matters to be stated on the voting forms to be delivered pursuant to the provisions of Article 70, paragraph (1) of the Act, or the matters 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 the support for or the opposition to (including abstention, if a field for abstention is provided) each proposal (in the cases stated in (a) or (b) below, the items prescribed in (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) if a proposal is related to the election of two or more officers, etc. at incorporation: the election of those 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) if a proposal is related to the dismissal of two or more officers, etc. at incorporation: the dismissal of those 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 matters stated in Article 9, item (i), (d) are prescribed, when a voting form lacking an entry in the field under the preceding item has been submitted to the incorporator, the content of the handling of the voting form as to whether it is an indication of manifestation of support, opposition, or abstention regarding each proposal;

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 matters stated in Article 9, item (i), (e) or item (ii), (b) are prescribed, those matters;

四　議決権の行使の期限

(iv) the time limit on the exercise of 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 name of a shareholder at incorporation to exercise voting rights and the number of exercisable voting rights (including matters prescribed in (a) or (b) below in the cases stated 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 exercisable voting rights 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 cannot be exercised with regard to some proposals: the proposals for which voting rights can be exercised and the proposals for which voting rights cannot 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 matters stated 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 deliver (including provision by electronic or magnetic means under Article 70, paragraph (2) of the Act in lieu of the delivery) the voting forms under paragraph (1) of that Article 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 If a stock company after its 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 its 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 a foreign country); but excluding voting rights related to shares (including items equivalent to shares) for which voting rights cannot be exercised at shareholders meetings (including callings equivalent to shareholders meetings) for all proposals for the appointment

of officers, etc. (excluding a 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 its formation (excluding the shareholder at incorporation if a party other than the shareholder at incorporation cannot exercise their voting rights for a proposal (limited to cases where a proposal is resolved) at the organizational meeting).

（書面による議決権行使の期限）

(Time Limit on the Exercise of 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 the exercise of 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 the Exercise of 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 the exercise of voting rights 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) if conducting an investigation is needed in order to provide an explanation regarding any matters for which a shareholder at incorporation has sought an explanation (excluding the matters stated below):

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) if the shareholder at incorporation notified the incorporator of the matter within a reasonable period of time before the date 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) 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) if explaining the matter regarding which a shareholder at incorporation sought an explanation would infringe upon the rights of the stock company or another corporation after its formation (excluding that 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) if a shareholder at incorporation repeatedly seeks an explanation regarding a matter that is essentially the same 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) in addition to the cases stated in the preceding three items, if there are justifiable grounds for not explaining a matter regarding 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 under 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 below 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 matters:

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) a summary of the progress of the agenda of the organizational meeting and the results of that meeting;

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 incorporator, director at incorporation, executive officer at incorporation (if the stock company to be incorporated is a company with audit and

supervisory committee, a director at incorporation who is audit and supervisory committee member at incorporation or any other director 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) the name of the incorporator performing duties related to the 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 stated in the following items, the minutes of the organizational meeting are to include the matters 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 matters:

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 regarding 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 who has proposed the matters in (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) the name of the incorporator who has performed duties related to the 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 matters:

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 matters regarding 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) the name of the incorporator who has performed duties related to the preparation of the minutes.

（種類創立総会）

(Organizational Meetings of 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 matters prescribed in each of the following items:

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 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 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: a shareholder 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 under 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 under Article 89, paragraph (1) of the Act, the incorporator (or the chairperson of the organizational meeting, if any) must disclose that a director at incorporation will be elected pursuant to the provisions of Article 89, paragraph (3) through paragraph (5) before a resolution is made to appoint a director at incorporation (if the stock company to be incorporated is a company with audit and supervisory committee, a director at incorporation who is audit and supervisory committee member at incorporation or any other director at incorporation; the same applies below in this Article) at an organizational meeting under that paragraph.

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 stated in Article 89, paragraph (4) of the Act, if, when 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 the number of votes obtained by each candidate 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 the number of votes obtained by each candidate.

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, the number of directors at incorporation 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 is the number of directors that are elected by a resolution at the organizational meeting without having to comply 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 to Be Held Liable for Falsifying Payments)

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 as follows:

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) an incorporator and director at incorporation performing duties related to the falsification of payments (meaning the payment under 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 payments are falsified based on a resolution at an organizational meeting, the persons stated below:

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) an incorporator who submits a proposal related to the falsification of payments at an organizational meeting;

ロ　イの議案の提案の決定に同意した発起人

(b) an incorporator who consents to the decision to submit the proposal in (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) an incorporator and director at incorporation who provide explanations regarding matters related to the falsification of payments at an 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 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 a director (in the case of a company with audit and supervisory committee, a director who is an audit and supervisory committee member or any other director) may be elected at a general meeting of class shareholders made up of class shareholders that hold shares of the relevant class, the following matters:

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 an outside director (in the case of a company with audit and supervisory committee, an outside director who is an audit and supervisory committee member or any other outside director; the same applies in (a) and (b)) is to be elected at the general meeting of 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 class shareholders, the class of the shares held by the relevant other 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 matters stated in (a) or (b), those conditions, and what the matters stated in (a) or (b) would be after the alterations if those 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 a company auditor may be elected at a general meeting of class shareholders made up of class shareholders that hold shares of the relevant class, the following matters:

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 an outside company auditor is to be elected at the general meeting of 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 class shareholders, the class of the shares held by the relevant other 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 matters stated in (a) or (b), those conditions, and what the matters stated in (a) or (b) would be after the alterations if those 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 related to the matters stated in each of the following items, matters other than those provided for 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 shareholders meeting: the matters stated 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 matters stated 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 shares of the relevant class held by those shareholders: the following matters:

イ　法第百七条第二項第二号イに掲げる事項

(a) the matters stated 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 the shareholder of the relevant class in exchange for acquisition of one share of the relevant class;

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 shares of the relevant class on the condition of certain grounds arising: the following matters:

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 indicating that the stock company will acquire those shares on the date when 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 that 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 matters stated in Article 107, paragraph (2), item (iii), (c) (excluding those prescribed in accordance with the number of shares of the relevant class held by the shareholders);

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 the shareholder of the relevant class in exchange for acquisition of one share of the relevant class;

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 the stock company will acquire all of the shares of the relevant class by making a resolution at a shareholders meeting: the matters stated 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 shareholders meeting (or at a shareholders meeting or board of directors meeting for a company with board of directors, or at a shareholders meeting or board of liquidators meeting for a company with a board of liquidators) that require, in addition to the resolution at that meeting, a resolution at a general meeting of class shareholders made up of the class shareholders that hold shares of the relevant class: the matters stated 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 a director (in the case of a company with audit and supervisory committee, a director who is an audit and supervisory committee member or any other director) or company auditor is to be elected at a general meeting of class shareholders made up of the class shareholders that hold shares of the relevant class: the matters stated 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 matters are 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 to Be Held Liable for the Provision of Economic 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) a director and executive officer performing duties related to providing economic benefits (meaning the provision of benefits as provided in Article 120, paragraph (1) of the Act; the same applies below 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 economic benefits are provided based on a resolution made by the board of directors, the persons stated below:

イ　当該取締役会の決議に賛成した取締役

(a) a director who approves 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) a director and executive officer who submit a proposal related to the provision of economic 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 economic benefits are provided based on a resolution at a shareholders meeting, the persons stated below:

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) a director who submits a proposal at the shareholders meeting related to the economic benefits being provided;

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) a director who consents to the decision to submit the proposals in (a) (excluding a director of a company with 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 proposals in (a) are submitted based on a resolution of the board of directors, the director who approves 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) a director and executive officer who provide an explanation at the shareholders meeting regarding matters related to the provision of economic 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 has obtained 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 under Article

133, paragraph (1) of the Act in relation to the shares acquired by the acquirer of shares, when a demand is made by providing documents or other materials verifying 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 an acquirer of shares makes a demand by providing documents or other materials verifying the content that has 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) if an acquirer of shares is a designated purchaser, when a demand is made by providing documents or other materials verifying that the sale price has been paid in full 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) if an acquirer of shares is a person who has acquired shares of the stock company by general succession, when a demand is made by providing documents or other materials verifying 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) if an acquirer of shares is a person who has acquired shares of the stock company by auction, when a demand is made by providing documents or other materials verifying that the acquisition was done by 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) if an acquirer of shares is a person who has acquired all of the shares subject to a cash-out issued by the stock company based on a demand for a share cash-out, and if the acquirer of shares makes a 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) if an acquirer of shares is a company that has acquired all of the issued shares of the stock company by share exchange (including share exchange on entity conversion), and if the acquirer of shares makes a 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) if an acquirer of shares is a stock company that has acquired all of the issued shares of the stock company by share transfer (including share transfer on entity conversion), and if the acquirer of shares makes a 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) if an acquirer of shares is a person who has acquired shares referred to in Article 197, paragraph (1) of the Act, when a demand is made by providing documents or other materials verifying that the price related to the sale has been paid in full under 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) if an acquirer of shares is a registrant of a lost share certificate, when a demand is made on or after the date on which one year has elapsed from the date following the date of registration of the lost share certificate by the acquirer of shares (excluding cases where the registration of the lost share certificate has been canceled before 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) if an acquirer of shares is a person who has acquired shares related to a sale under 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 verifying that the price related to the sale has been paid in full.

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, if a stock company is a share certificate-issuing company, 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 an 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 an acquirer of shares is a person who has acquired all of the shares subject to a cash-out issued by the stock company based on a demand for a share cash-out, and the acquirer of shares makes a 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 an acquirer of shares is a company that has acquired all of the issued shares of the stock company by share exchange (including share exchange on entity conversion), and the acquirer of shares makes a 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 an acquirer of shares is a stock company that has acquired all of the issued shares of the stock company by share transfer (including share transfer on entity conversion), and the acquirer of shares makes a 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 referred to in Article 197, paragraph (1) of the Act, when a demand is made by providing documents or other materials verifying that the price related to the auction under that paragraph or the sale related to the provisions of paragraph (2) of that Article has been paid in full;

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 related to an auction under Article 234, paragraph (1) or Article 235, paragraph (1) of the Act, or a sale under 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 verifying that the price related to the auction or the sale has been paid in full.

（子会社による親会社株式の取得）

(Acquisition of the Parent Company's 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's shares at the time 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 laws and regulations of a foreign country; the same applies below 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's shares in exchange for any treasury shares it holds (including equity interest and other equivalent interests; the same applies below in this Article), at the time of a share exchange (including acts equivalent to share exchanges pursuant to 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's shares in exchange for any treasury shares it holds at the time of a share transfer (including acts equivalent to share transfers pursuant to laws and regulations other than the Act);

四　他の法人等が行う株式交付（法以外の法令に基づく株式交付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

(iv) if a subsidiary company is allotted the parent company's shares at the time of a partial share exchange (including acts equivalent to partial share exchanges pursuant to laws and regulations other than the Act) by another corporation, etc.;

五　親会社株式を無償で取得する場合

(v) if a subsidiary company acquires the parent company's shares without contribution;

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

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

七　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

(vii) if the parent company's shares are delivered to the subsidiary company in exchange for the shares of another corporation, etc. that the subsidiary company holds at the time of any of the following acts by that other corporation, etc. related 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 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 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 shares subject to class-wide call (including equivalent shares);

八　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。

(viii) if the parent company's shares are delivered in exchange for the acquisition of share options, etc. in another corporation, etc. that the subsidiary company holds in accordance with the provisions of those share options, etc., and the parent company's shares are delivered to the subsidiary company;

九　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

(ix) 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's shares as consideration for any of the following acts when those acts take place, the parent company's shares are acquired without exceeding the total number of the parent company's shares that are 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 held by 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 all 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;

十　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。

(x) if all of the business of any other corporation, etc. (excluding companies and foreign companies) is transferred, and the parent company's shares held by the relevant other corporation, etc. are transferred;

十一　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

(xi) if the parent company's shares from a corporation, etc. that disappears after a merger (excluding a company) are succeeded to;

十二　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

(xii) if the parent company's shares from any other corporation, etc. (excluding a company) due to acts equivalent to an absorption-type company split or an incorporation-type company split are succeeded to;

十三　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

(xiii) if the parent company's shares are transferred from another subsidiary company of a stock company that issued the parent company's shares (limited to a company to which consolidated dividend regulations apply);

十四　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。）

(xiv) if it is necessary and indispensable for a subsidiary company to acquire the parent company's shares in order to achieve its purpose through the exercise of its rights　(excluding the cases stated in the preceding items).

（株式取得者からの承認の請求）

(Demand 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 has obtained 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 under Article 137, paragraph (1) of the Act in relation to the shares acquired by the acquirer of shares,　when a demand is made by providing documents or other materials verifying 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 an acquirer of shares makes a demand by providing documents or other materials verifying the 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, when a demand is made by providing documents or other materials verifying that the acquisition was 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 an acquirer of shares is a company that has acquired all of the shares of the stock company by share exchange on entity conversion, and the acquirer of shares makes a 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 an acquirer of shares is a stock company that has acquired all of the issued shares of the stock company by share transfer (including share transfer on entity conversion), and if the acquirer of shares makes a 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 an acquirer of shares is a person who has acquired shares referred to in Article 197, paragraph (1) of the Act, when a demand is made by providing documents or other materials verifying that the price related to the sale has been paid in full under 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 an acquirer of shares is a registrant of a lost share certificate, when a demand is made on or after the date on which one year has elapsed from the date following the date of registration of the lost share certificate by the acquirer of shares (excluding cases where the registration of the lost share certificate has been canceled before 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 an acquirer of shares is a person who has acquired shares related to a sale under 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 verifying that the price related to the sale has been paid in full.

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 share certificate-issuing company, 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 an acquirer of shares is a company that has acquired all of the shares of the stock company by share exchange on entity conversion, and the acquirer of shares makes a 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 an acquirer of shares is a stock company that has acquired all of the issued shares of the stock company by share transfer (including share transfer on entity conversion), and the acquirer of shares makes a 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, when a demand is made by providing documents or other materials verifying that the price related to the auction under that paragraph or the sale related to the provisions of paragraph (2) of that Article has been paid in full;

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 related to an auction under Article 234, paragraph (1) or Article 235, paragraph (1) of the Act, or a sale under 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 verifying that the price related to the auction or the sale has been paid in full.

（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 consists of determining the value of net assets per share of the shares, using the amount obtained by first dividing the reference net assets amount by the minimum number of shares and then multiplying that amount 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 if the stock company is a liquidating stock company on the calculation reference date, the phrase "reference net assets amount" in that paragraph is to be replaced with "the 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 the amount obtained is 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七号までに掲げる額の合計額から第八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 the amount obtained by subtracting the amount stated in item (viii) from the total of the amounts stated in item (i) through item (vii) (if the amount obtained is 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 adjustments 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 (if there are two or more of those periods, the period the last day of which comes the latest)) (if the most recent business year is not available, the date of formation of the stock company);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　自己株式及び自己新株予約権の帳簿価額の合計額

(viii) 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 each of the following items, in accordance with the categories of cases stated 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 a company is not a company with 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 a company is a company with 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 corresponding 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 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 that is not 1 in relation to the application of paragraph (1) and the preceding paragraph with regard to the class of shares in the articles of incorporation, that 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 each of the following items if the amount of net assets per share as provided in the provisions stated 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 under 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 under 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 under 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 under 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 under 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 under 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;

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 time other than the date of conclusion of the agreement is specified in the agreement (limited to the period from the date on which the agreement is concluded until immediately before the time when the absorption-type merger, absorption-type company split, or share exchange takes effect), that time);

十　法第八百十六条の四第一項第一号イ　株式交付計画を作成した日（当該株式交付計画により当該株式交付計画を作成した日と異なる時（当該株式交付計画を作成した日後から当該株式交付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）

(x) Article 816-4, paragraph (1), item (i), (a) of the Act: the date on which the partial share exchange plan was prepared (if a time other than the date on which the partial share exchange plan was prepared is specified in the partial share exchange plan (limited to the period from the date the partial share exchange plan is prepared until immediately before the time when the partial share exchange takes effect), that time);

十一　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

(xi) Article 33, item (ii): the date of demand under 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) if a stock company gives notice under Article 141, paragraph (1) of the Act within 40 days from the date of notice under Article 139, paragraph (2) of the Act (if a period shorter than this is prescribed in the articles of incorporation, that period of time), if the document referred to in paragraph (2) of that Article is not delivered to the requester for approval of transfer within the specified period of time (excluding cases where a designated purchaser gives notice under Article 142, paragraph (1) of the Act within ten days from the date of notice under Article 139, paragraph (2) of the Act (if a period shorter than that is 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) if a designated purchaser gives notice under Article 142, paragraph (1) of the Act within ten days from the date of notice under Article 139, paragraph (2) of the Act (if a period shorter than that is prescribed in the articles of incorporation, that period of time), if the document referred to in paragraph (2) of that Article is not delivered to the requester for approval of transfer within the specified 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 a 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 to it by another corporation, etc. in which the stock company holds shares (including equity interest and other equivalent interests; the same applies below in this Article), through a distribution of dividends from surplus or residual assets (including equivalent acts) related to the shares of that 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 to it by another corporation, etc. in which the stock company holds shares, in exchange for the shares of the relevant other corporation, etc. at the time of any of the following acts conducted by that other corporation, etc. in relation to the shares of them:

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（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 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 shares 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 received 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、第八百六条第五項又は第八百十六条の六第五項（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 the stock company acquires its own shares in 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), Article 806, paragraph (5), or Article 816-6, paragraph (5) of the Act (including cases where 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 its own shares 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 accepts the transfer of the entire business of another corporation, etc. (excluding companies and foreign companies) and any shares of the stock company that were held by that other corporation, etc.;

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 its own shares in order to achieve its purpose through the exercise of its rights (excluding the cases stated 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 Notice 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 shareholders meeting as provided in Article 156, paragraph (1) of the Act; provided, however, that for the cases stated in the following items, that time is prescribed in each of the following items:

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) when the time to dispatch notice under Article 299, paragraph (1) of the Act is a period of time shorter than two weeks from the date of the shareholders 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) when the time to dispatch notice under Article 299, paragraph (1) of the Act is a period of time shorter than one week from the date of the shareholders meeting: one week before the date of the shareholders 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) when the shareholders meeting is held without the procedures for calling a meeting pursuant to the provisions of Article 300 of the Act: one week before the date of the shareholders 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 shareholders meeting under Article 156, paragraph (1) of the Act (if the articles of incorporation prescribe a shorter period of time, that period of time); provided, however, that in the cases stated in the items of the preceding Article, the time is three days before that date (if the articles of incorporation prescribe a shorter 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 to consider the higher of the following amounts as 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 before the date of resolution under Article 156, paragraph (1) of the Act (if there are no purchase and sale transactions on that date, or if that date falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the day before the date of resolution under Article 156, paragraph (1) of the Act, the price of the shares in the contract related 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 Fractions Occur in Share Numbers as a Result of Exercise of Shares with Put Options)

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 to consider the higher of the following amounts as 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 under Article 166, paragraph (1) of the Act (referred to below as "date of the demand" in this Article) (if there are no purchase and sale transactions on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of the demand, the price of the shares in the contract related 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 Fractions Occur in Bonds with a Market Price Due to Exercise of Shares with Put Options)

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 (3), item (i) of the Act, as applied mutatis mutandis pursuant to paragraph (4) of that Article is to consider the price prescribed in each of the following items the price of the assets, in accordance with the categories of assets stated 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; the same applies below in this item): the closing price in the market on which the bonds are traded on the date of the demand under Article 166, paragraph (1) of the Act (referred to below as "date of the demand" in this Article) (if there are no purchase and sale transactions on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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; the same applies below in this item): the larger of 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 are no purchase and sale transactions on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of the demand, the price of the share options in the contract related 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 Fractions Occur in Bonds with No Market Price Due to Exercise of Shares with Put Options)

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 stated below:

一　社債について端数がある場合　当該社債の金額

(i) if 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) if 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, the amount obtained by subtracting the value of property contributed at the time of 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 the amount obtained is 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）

(Matters 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 adequacy of the consideration for acquisition (meaning the consideration for acquisition as provided in Article 171, paragraph (1), item (i) of the Act; the same applies below in this Article);

二　取得対価について参考となるべき事項

(ii) matters to be referenced regarding the 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 stated in the preceding three items during the interval from after the date on which the documents began to be kept (meaning the earlier of the dates stated in the items of Article 171-2, paragraph (1) of the Act; the same applies in paragraph (4), item (i)) until the date on which the stock company acquires all 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 "matters related to adequacy of the consideration for acquisition" as provided in item (i) of the preceding paragraph are matters regarding adequacy of the provisions concerning the following matters and other matters stated 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) matters regarding adequacy of the total number or total amount of the 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 a particular kind of property was selected as the 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 a stock company acquiring the shares subject to class-wide call has a parent company, etc., matters to be given due consideration so as not to harm the interests of the shareholders (excluding the parent company, etc.) of the stock company (if those matters 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次に掲げる事項

(iv) if a fraction is expected to be processed pursuant to the provisions of Article 234 of the Act, the following matters:

イ　次に掲げる事項その他の当該処理の方法に関する事項

(a) the following matters and other matters regarding the processing methods:

（１）　法第二百三十四条第一項又は第二項のいずれの規定による処理を予定しているかの別及びその理由

1. whether the planned processing is that under Article 234, paragraph (1) of the Act or that under paragraph (2) of that Article, and the reasons for that;

（２）　法第二百三十四条第一項の規定による処理を予定している場合には、競売の申立てをする時期の見込み（当該見込みに関する取締役（取締役会設置会社にあっては、取締役会。（３）及び（４）において同じ。）の判断及びその理由を含む。）

2. if the planned processing is that under Article 234, paragraph (1) of the Act, an estimated time for filing a petition for auction (including the judgment of the director (for a company with a board of directors, the board of directors; the same applies in 3. and 4.) related to the estimate, and the reasons for that judgment);

（３）　法第二百三十四条第二項の規定による処理（市場において行う取引による売却に限る。）を予定している場合には、売却する時期及び売却により得られた代金を株主に交付する時期の見込み（当該見込みに関する取締役の判断及びその理由を含む。）

3. if the planned processing is that under Article 234, paragraph (2) of the Act (limited to sale through transactions in a market), an estimated time of the sale and time for delivering the proceeds of the sale to the shareholders (including the judgment of the director related to the estimate, and the reasons for that judgment);

（４）　法第二百三十四条第二項の規定による処理（市場において行う取引による売却を除く。）を予定している場合には、売却に係る株式を買い取る者となると見込まれる者の氏名又は名称、当該者が売却に係る代金の支払のための資金を確保する方法及び当該方法の相当性並びに売却する時期及び売却により得られた代金を株主に交付する時期の見込み（当該見込みに関する取締役の判断及びその理由を含む。）

4. if the planned processing is that under Article 234, paragraph (2) of the Act (excluding sale through transactions in a market), the name of the person that is expected to become the purchaser of the shares relating to the sale, the means by which that person secures the funds for the payment of the price relating to the sale, adequacy of that means, and an estimated time of the sale and time for delivering the proceeds of the sale to the shareholders (including the judgment of the director related to the estimate, and the reasons for that judgment);

ロ　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) the amount of money that is expected to be delivered to the shareholders through that processing, and matters regarding adequacy of that 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 "matters to be referenced regarding the consideration for acquisition" in paragraph (1), item (ii) are the matters prescribed in each of the following items and other matters equivalent to those, in accordance with the categories of cases stated below (if all the shareholders of the stock company acquiring the shares subject to class-wide call consent to not stating or recording all or a part of the matters in the document, or electronic or magnetic records as provided in Article 171-2, paragraph (1) of the Act, excluding any matters for which consent has been given):

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 part of the consideration for acquisition is shares of the stock company: the following matters:

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 matters and other matters 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 an 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 there is a restriction on the transfer or other disposition of the consideration for acquisition, the content of that restriction;

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 there is a market price for the consideration for acquisition, matters regarding that market price;

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 part of the consideration for acquisition is shares, equity interest, or their equivalents of a corporation, etc. (excluding shares of the stock company): the following matters (if the matters have been indicated in a language other than Japanese, the matters (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 their equivalents 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（重要でないものを除く。）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 that are not material) related 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 shareholders 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, 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 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 matters 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 with information using a language other than Japanese to the shareholders, members, or other equivalent persons (referred to below 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 the shareholders, etc. of the corporation, etc. if a shareholders meeting of the corporation, etc. or an equivalent meeting is expected to be held on the date on which the stock company acquires all 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 been registered (if the corporation, etc. is established under the laws and regulations of a foreign country, limited to registration of a foreign company under Article 933, paragraph (1) of the Act or registration of a foreign corporation under Article 2 of the Act on Registration of Foreign Corporations and Registration of Matrimonial Property Contracts (Act No. 14 of 1898)), the following matters:

（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）の者を除く。）の氏名又は名称

2. the names of the officers of the corporation, etc. (excluding the person referred to 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 the most recent business year is not available, the balance sheet on the date of formation of the corporation etc.) or matters equivalent to them for 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; the same applies below in this item) (including the content of a summary of any audit report or any other report equivalent to it if the financial statements or any equivalent documents have been audited by a company auditor, audit and

supervisory committee, audit committee, financial auditor, or an equivalent authority);

ト　次に掲げる場合の区分に応じ、次に定める事項

(g) the matters prescribed below in accordance with the categories of the cases stated 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: the content of the business report for the most recent business year of the corporation, etc. (including the content of any audit report if the business report has been audited 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 not a stock company: a summary of the content of matters equivalent to the matters stated in the items of Article 118 and the items of Article 119 for the most recent business year of the corporation, etc. (including a summary of the content of any audit report or an equivalent report, if the matters have been audited by a company auditor, audit and supervisory committee, audit committee, or an equivalent authority);

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 equivalent documents of the corporation, etc. for each business year the last day of which was 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 matters equivalent to that for 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), that 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 matters equivalent to that for 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 matters stated 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 a refund can be received for the consideration for acquisition by acquisition of treasury shares, refund of equity interest, or another equivalent method, the matters on the related procedures;

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 part of the consideration for acquisition is a bond, share option, or bond with share options of the stock company: the matters stated 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 part of the consideration for acquisition is a bond, share option, bond with share options, or their equivalents of a corporation, etc. (excluding a bond, share option, or bond with share options of that stock company): the following matters (if the matters have been indicated in a language other than Japanese, the matters (excluding names) indicated in Japanese):

イ　第一号ロ及びハに掲げる事項

(a) the matters stated 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 matters stated 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 part of the consideration for acquisition is a share, equity interest, bond, share option, bond with share options, or their equivalents and property other than monies of the stock company or another corporation, etc.: the matters stated 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 "matters related to financial statements, etc." as provided in paragraph (1), item (iii) refers to the following matters:

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, incurrence of major obligations, or any other event that has a material impact on the status of company property occurs at a stock company acquiring shares subject to class-wide call (excluding a liquidating stock company; the same applies below in this paragraph) after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the stock company), the content of that event (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 comes in the interval from after the date on which the documents began to be kept until the date on which the stock company acquires all 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 most recent business year is not available for a stock company acquiring the shares subject to class-wide call, the balance sheet on the date 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）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date on which a stock company has acquired all 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 demand under 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 under 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 a 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) in addition to what is stated in the preceding items, important matters 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) 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) a corporation in which a 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) a corporation in which a 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 all of the issued shares, and the corporation stated in the preceding item; the same applies below 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 stated in that 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）

(Matters 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 matters 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 a share cash-out (if a demand for a share option cash-out (including the demand under Article

179, paragraph (3) of the Act if the share option subject to a demand for a share option cash-out is attached to a bond with share options; the same applies below) along with a demand for a share cash-out is made, consideration for the share cash-out and consideration for the 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) if trade terms related to a demand for a share, etc. cash-out other than the matters stated in Article 179-2, paragraph (1), items (i) through (v) of the Act are prescribed, those 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 a share cash-out" as provided in item (i) of the preceding paragraph means the money specified 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 a share option cash-out" as provided in paragraph (1), item (i) means the money specified 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）

(Matters 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 matters prescribed by Ministry of Justice Order as provided in Article 179-4, paragraph (1), item (i) of the Act is the matters stated in paragraph (1), item (ii) of the preceding Article.

（対象会社の事前開示事項）

(Matters 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 matters 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 matters and other matters regarding adequacy of the provisions concerning the matters stated in Article 179-2, paragraph (1), items (ii) and (iii) of the Act (if a demand for a share option cash-out along with a demand for a share cash-out is made, concerning the matters stated in items (ii) and (iii) and item (iv),

(b) and (c) of that paragraph) (including the judgment of the director (in the case of a company with board of directors, the board of directors; the same applies in the following item and item (iii)) of the subject company related to that adequacy, and the reasons for that judgment):

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) matters regarding adequacy of the total amount of consideration for a share cash-out (if a demand for a share option cash-out along with a demand for a share cash-out is made, 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) matters to be given due consideration so as not to harm the interests of the shareholder, etc. subject to a cash-out upon the approval under Article 179-3, paragraph (1) of the Act (if the matters 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) matters regarding adequacy of the provisions concerning the matters stated in Article 33-5, paragraph (1), item (i) and the prospects for delivery of consideration for a share cash-out (if a demand for a share option cash-out along with a demand for a share cash-out is made, consideration for the share cash-out and consideration for the share option cash-out) (including the judgment of the director of the subject company related to the prospects, and the reasons for that judgment);

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 matters stated in Article 33-5, paragraph (1), item (ii), matters regarding adequacy of the provisions (including the judgment of the director of the subject company related to that adequacy, and the reasons for that judgment);

四　対象会社についての次に掲げる事項

(iv) the following matters 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, incurrence of major obligations, or any other event that has a material impact on the status of company property occurs at the subject company after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the subject company), the content of that event (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 comes in the interval from after the date of notice under 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 "date on which documents began to be kept" in the following item), whichever comes earlier, until the date on which a special controlling shareholder acquires all of the 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 most recent business year is not available for the subject company, the balance sheet on the date 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 matters stated in the preceding items during the interval from after the date on which the documents began to be kept until the date on which a special controlling shareholder acquires all of the shares, etc. subject to a cash-out, the matters after the change.

（対象会社の事後開示事項）

(Matters to Be Disclosed Ex Post Facto 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 matters prescribed by Ministry of Justice Order as provided in Article 179-10, paragraph (1) of the Act are as follows:

一　特別支配株主が売渡株式等の全部を取得した日

(i) the date on which a special controlling shareholder has acquired all 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 demand under 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 under 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 for a share cash-out (if the subject company is a company with 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 for a share option cash-out;

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 those bonds with share options (limited to those which the special controlling shareholder has acquired based on a demand for a share option 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) in addition to what is stated in the preceding items, important matters 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）

(Matters 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 matters 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 matters and other matters regarding adequacy of the provisions concerning the matters stated 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 a stock company consolidating shares has a parent company, etc., matters to be given due consideration so as not to harm the interests of the shareholders (excluding the parent company, etc.) of the stock company (if the matters do not 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次に掲げる事項

(b) if the processing of fractions of less than one share pursuant to the provisions of Article 235 of the Act is expected, the following matters:

（１）　次に掲げる事項その他の当該処理の方法に関する事項

1. the following matters and other matters regarding the processing methods:

（ｉ）　法第二百三十五条第一項又は同条第二項において準用する法第二百三十四条第二項のいずれの規定による処理を予定しているかの別及びその理由

i. whether the planned processing is that under Article 235, paragraph (1) of the Act or that under Article 234, paragraph (2) as applied mutatis mutandis pursuant to paragraph (2) of Article 235, and the reasons for that;

（ｉｉ）　法第二百三十五条第一項の規定による処理を予定している場合には、競売の申立てをする時期の見込み（当該見込みに関する取締役（取締役会設置会社にあっては、取締役会。（ｉｉｉ）及び（ｉｖ）において同じ。）の判断及びその理由を含む。）

ii. if the planned processing is that under Article 235, paragraph (1) of the Act, an estimated time for filing a petition for auction (including the judgment of the director (for a company with a board of directors, the board of directors; the same applies in iii. and iv.) related to that estimate, and the reasons for that judgment);

（ｉｉｉ）　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る処理（市場において行う取引による売却に限る。）を予定している場合には、売却する時期及び売却により得られた代金を株主に交付する時期の見込み（当該見込みに関する取締役の判断及びその理由を含む。）

iii. if the planned processing is that under Article 234, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act (limited to sale through transactions in a market), an estimated time of the sale and time for delivering the proceeds of the sale to the shareholders (including the judgment of the director related to the estimate, and the reasons for that judgment);

（ｉｖ）　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る処理（市場において行う取引による売却を除く。）を予定している場合には、売却に係る株式を買い取る者となると見込まれる者の氏名又は名称、当該者が売却に係る代金の支払のための資金を確保する方法及び当該方法の相当性並びに売却する時期及び売却により得られた代金を株主に交付する時期の見込み（当該見込みに関する取締役の判断及びその理由を含む。）

iv. if the planned processing is that under Article 234, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act (excluding sale through transactions in a market), the name of the person that is expected to become the purchaser of the shares relating to the sale, the means by which that person secures the funds for the payment of the price relating to the sale, adequacy of that means, and an estimated time of the sale and time for delivering the proceeds of the sale to the shareholders (including the judgment of the director related to the estimate, and the reasons for that judgment);

（２）　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

2. the amount of money that is expected to be delivered to the shareholders through that processing, and matters regarding adequacy 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 matters regarding a stock company consolidating shares (excluding a liquidating stock company; the same applies below 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 a material impact on the status of company property occurs at the stock company after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the stock company), the content of that event (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 comes in the interval from after the date on which the documents began to be kept (meaning the earlier of the dates stated in the items of Article 182-2, paragraph (1) of the Act; the same applies in the following item) until the date 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 the most recent business year for the stock company is not available, the balance sheet on the date 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 matters stated in the preceding two items during the interval from after the date on which the documents began to be kept until the date on which the consolidation of shares becomes effective, the matters after the change.

（株式の併合に関する事後開示事項）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date on which the consolidation of shares has become 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 demand under 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 under 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 class shares, issued shares of the classes stated in Article 180, paragraph (2), item (iii) of the Act) as of the time the consolidation of shares has become 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) in addition to what is stated in the preceding items, important matters 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 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 stated 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 under 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 stated 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 a request under 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 all of the shares subject to a cash-out based on a demand for a share 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 the 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 under 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 under 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 a request under Article 137, paragraph (1) of the Act (limited to a request in the case of acquisition on the grounds stated in (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 have money delivered by a special controlling shareholder as consideration for acquisition of shares subject to a cash-out based on a demand for a share 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 have monies, etc. delivered 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 option without contribution;

ニ　剰余金の配当

(d) dividend 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 to have monies, etc. delivered as a result of the following acts by a stock company from the persons prescribed in the relevant items:

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 an entity other than a company, limited to cases 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 an entity other than a 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 share certificate-issuing company, 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 stated 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 a request under 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 a request under 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 under Article 215, paragraph (4) and Article 217, paragraph (6) of the Act in cases other than the cases prescribed in the articles of incorporation under 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 under Article 217, paragraph (1) of the Act in cases other than the 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 a 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 method prescribed by Ministry of Justice Order as provided in Article 193, paragraph (1), item (i) of the Act is to consider the higher of the following amounts as the price of the shares prescribed in that 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 under Article 192, paragraph (1) of the Act (referred to below as "date of the demand" in this Article) (if there are no purchase and sale transactions on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of the demand, the price of the shares in the contract related 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 a 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) of the Act, is to consider the higher of the following amounts as the price of the shares related 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 (referred to below as "date of the demand" in this Article) (if there are no purchase and sale transactions on the date of the demand, or if the date of the demand falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of the demand, the price of the shares in the contract related 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 a 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 method prescribed by Ministry of Justice Order as provided in Article 197, paragraph (2) of the Act is to consider the amount provided in each of the following items as the price of the shares prescribed in that paragraph, in accordance with the categories of cases stated 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 stated in the preceding item: the higher of 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 (referred to below as "date of the sale" in this Article) (if there are no purchase and sale transactions on the date of the sale, or if the date of the sale falls on a holiday for

the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of the sale, the price of the shares in the contract related to the tender offer, etc. on the date of the sale.

（公告事項）

(Matters 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 matters 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 indicating that shares under Article 197, paragraph (1) of the Act (referred to below 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 the holder 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 class shares, the classes of shares subject to auction and the number of shares 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 where a stock company reports or submits the

following documents (limited to documents that contain matters equivalent to the subscription requirements as provided in that paragraph) pursuant to the provisions of the Financial Instruments and Exchange Act (including cases where the matters to be stated in the documents are provided by electronic or magnetic means pursuant to the provisions of that Act) no later than two weeks before the date prescribed in paragraph (3) of that Article of the Act, and the Prime Minister provides the documents for public inspection continuously from the date two weeks before that date to that date pursuant to the provisions of that 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 that 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 that 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) annual 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）

(Matters 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 matters 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 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 matters stated in the items under Article 107, paragraph (1) are prescribed as the features of shares issued by a stock company (excluding a company with class shares), the features of those 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 class shares) is required to issue shares with different features for the matters stated 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 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) or 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 indicating that a shareholder register administrator is to be appointed, the name, address, and business office of that administrator;

七　電子提供措置をとる旨の定款の定めがあるときは、その規定

(vii) if the articles of incorporation contain provisions indicating that measures for electronic provision is to be taken, those provisions;

八　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

(viii) matters as provided in the articles of incorporation (excluding the matters stated in Article 203, paragraph (1), item (i) through item (iii) of the Act and in each of the preceding items), regarding which the stock company has been requested to give a notification by a person who seeks to file an application to shares for subscription.

（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 Notice to Persons Who Wish to Make an Offer Is Not Required)

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 the following cases, in which the stock company provides the matters stated in each item of that paragraph to persons who wish to make an 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 matters 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 documents or materials pursuant to the laws and regulations of a foreign country.

（株主に対して通知すべき事項）

(Matters 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 matters 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; the same applies below 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 subsidiary, etc.; the same applies in items (v) and (vii)) will hold if the special subscriber becomes a holder of shares for subscription that the special subscriber subscribed for;

三　前号の募集株式に係る議決権の数

(iii) the number of voting rights related 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 for;

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 for that judgment;

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) if a stock company has outside directors, if the judgment of the board of directors under the preceding item differs from the opinion of the outside directors, that 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 auditor, 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 where a stock company reports or submits the documents stated in the items of Article 40 (limited to documents that contain matters equivalent to the matters described in the items of the preceding Article) pursuant to the provisions of the Financial Instruments and Exchange Act (including cases where the matters to be stated in the documents are provided by electronic or magnetic means pursuant to the provisions of that Act) no later than two weeks before the date prescribed in Article 206-2, paragraph (1) of the Act, and the Prime Minister provides the documents for public inspection continuously from the date two weeks before that date to that date pursuant to the provisions of that 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 Indicating 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 date prescribed by Ministry of Justice Order as provided in Article 206-2, paragraph (4) of the Act is the date on which a stock company reports or submits the documents under the preceding Article (if the matters to be stated in the documents is provided by electronic or magnetic means pursuant to the provisions of the Financial Instruments and Exchange Act, provides those matters) pursuant to the provisions of that 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 to Be Held Liable for Falsifying 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) a director and executive officer performing duties related to the falsification of the performance of contributions (meaning the performance of contributions as provided in Article 208, paragraph (3) of the Act; the same applies below 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 the performance of contributions is falsified based on a resolution of the board of directors, the persons stated below:

イ　当該取締役会の決議に賛成した取締役

(a) a director 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) a director and executive officer who submit a proposal regarding the falsification 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 the performance of contributions is falsified based on a resolution at a shareholders meeting, the persons stated below:

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) a director who submits a proposal regarding the falsification of the performance of contributions at the shareholders 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) a director who consents to the decision to submit the proposal in (a) (excluding a director of a company with 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 in (a) is submitted based on a resolution of the board of directors, a director who approves 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) a director and executive officer who provide explanations regarding matters related to the falsification of the performance of contributions at the shareholders 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 method prescribed by Ministry of Justice Order as provided in Article 207, paragraph (9), item (iii) of the Act is to consider the higher of the following amounts as the price of securities prescribed in that 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 (referred to below as "date of value determination" in this Article) (if there are no purchase and sale transactions on the date of value determination, or if the date of value determination falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of value determination, the price of the securities in the contract related 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 to Be Held 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) a director and executive officer performing duties related to the determination of the value of the property contributed in kind (meaning property contributed in kind as prescribed in Article 207, paragraph (1) of the Act; the same applies below 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 a shareholders meeting has passed a resolution regarding determination of the value of the property contributed in kind, the director and executive officer who provide explanations regarding the matters related to the　value of the property contributed in kind at the shareholders 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 the property contributed in kind, the director who approves 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) a director who submits a proposal related to the determination of the value of the property contributed in kind at a shareholders 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) a director who consents to the decision to submit the proposal of the preceding item (excluding a director of a company with 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 in item (i) is submitted based on a resolution of the board of directors, the director who approves 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 a director and executive officer who submit a proposal related to the determination of the value of the property 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 under Article 223 of the Act (referred to below 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 indicate the name and address of the person who is requesting the registration of a lost share certificate (in the following paragraph, referred to as a "person requesting registration of a lost share certificate") as well as the serial number 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 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 stated 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 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 related to the share certificates: materials verifying the fact that a share certificate has been lost;

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 stated in the preceding item: materials listed below:

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 verifying that the person requesting registration of the lost share certificate possessed the share certificate related to the request for registration of a lost share certificate on or after the date stated or recorded in the shareholder register as the date of acquisition under Article 121, item (iii) of the Act for the shares related to the share certificate;

ロ　株券の喪失の事実を証する資料

(b) materials verifying the fact that a share certificate has been lost.

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 related to 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 that 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 under Article 225, paragraph (1) of the Act must present the share certificates and clearly indicate 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 under Article 226, paragraph (1) of the Act must clearly indicate 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 for Processing 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 method prescribed by Ministry of Justice Order as provided in Article 234, paragraph (2) of the Act is to consider the amount provided in each of following items as the price of the shares prescribed in that item, in accordance with the categories of cases stated 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 stated in the preceding item: the higher of 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 (referred to below as "date of the sale" in this Article) (if there are no purchase and sale transactions on the date of the sale, or if the date of the sale falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of the sale, the price of the shares in the contract related 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 for Processing 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 method 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 to consider the amount prescribed in each of the items below as 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 the cases stated 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 stated in the preceding item, if bonds (excluding bonds for bonds with share options; the same applies below 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 that Act (referred to below as "date of the sale" in this Article) (if there are no purchase and sale transactions on the date of the sale, or if the date of the sale falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 stated in item (i), if share options (if the share option is attached to a bond with share options, the bond with share options; the same applies below in this item) are sold: the higher of 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 are no purchase and sale transactions on the date of the sale, or if the date of the sale falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of the sale, the price of the share options in the contract related 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 for Processing 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 method 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 to consider the amount prescribed in each of the items below as 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 stated 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 stated in the preceding item: the higher of 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 (referred to below as "date of the sale" in this Article) (if there are no purchase and sale transactions on the date of the sale, or if the date of the sale falls on a holiday

for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of the sale, the price of the shares in the contract related 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 where a stock company reports or submits the following documents (limited to documents that contain matters equivalent to subscription requirements as provided in Article 238, paragraph (1) of the Act) pursuant to the provisions of the Financial Instruments and Exchange Act (including cases where the matters to be stated in the documents are provided by electronic or magnetic means pursuant to the provisions of that Act) no later than two weeks before the date of allotment (meaning the date of allotment as provided in Article 238, paragraph (1), item (iv) of the Act; the same applies in Article 55-4), and the Prime Minister provides the documents for public inspection continuously from the date two weeks before the date of allotment to the date of allotment pursuant to the provisions of that 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 that 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 that 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) annual 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）

(Matters to Be 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 matters 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 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 matters stated in the items under Article 107, paragraph (1) are prescribed as the features of shares issued by a stock company (excluding a company with class shares), the features of those 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 class shares) is required to issue shares with different features for the matters stated 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 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 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) or 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 indicating 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) matters as provided in the articles of incorporation (excluding the matters stated from Article 242, paragraph (1), item (i) through item (iii) of the Act and in each of the preceding items) regarding which the stock company has been requested to give a notification by a person who seeks to file an application to share options for subscription.

（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 Notice to Persons Who Wish to Make an Offer Is Not Required)

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 matters stated in each item of that paragraph to persons who wish to make an 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 matters 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 documents or materials pursuant to the laws and regulations of a foreign country.

（株主に対して通知すべき事項）

(Matters to Be 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 matters 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; the same applies below 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.; the same applies below in this Article and paragraph (3) of the following Article) will hold if the special subscriber becomes a shareholder of the

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) for the share options for subscription that the special subscriber subscribed for;

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 related 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 for that judgment;

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) if a stock company has outside directors, if the judgment of the board of directors under the preceding item differs from the opinion of the outside directors, that 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 auditor, 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 are provisions on the matters stated in (a) or (b) below as the features of share options for subscription, shares to which the share options specified in (a) or (b) relate (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ヘに掲げる事項　同号への他の新株予約権

(a) matters stated in Article 236, paragraph (1), item (vii), (f) of the Act: other share options referred to in (f) of that 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) matters stated 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 that 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 are provisions on the matters stated in Article 236, paragraph (1), item (vii), (d) as the features of share options which are consideration for acquisition, the shares referred to in (d) of that 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 that paragraph if there are provisions on the matters stated in (a) or (b) as the features 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 based on the market value or any other indicator on any single day after the date a decision is made to allot share options for subscription to a special subscriber or after the date a contract under Article 244, paragraph (1) of the Act with a special subscriber is executed (referred to below as the "date when allotment is decided, 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 are issued on the date immediately preceding the date when allotment is decided, etc.

（株主に対する通知を要しない場合）

(Cases Where Notice to 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 where a stock company reports or submits the documents listed in the items of Article 53 (limited to documents that contain matters equivalent to the matters stated in the items of Article 55-2) pursuant to the provisions of the Financial Instruments and Exchange Act (including cases where the matters to be stated in the documents are provided by electronic or magnetic means pursuant to the provisions of that Act) no later than two weeks before the date of allotment, and the Prime Minister provides the documents for public inspection continuously from the date two weeks before the date of allotment to the date of allotment pursuant to the provisions of that 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 Indicating 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 date prescribed by Ministry of Justice Order as provided in Article 244-2, paragraph (5) of the Act is the date on which a stock company reports or submits the documents under the preceding Article (if the matters to be stated in the documents is provided by electronic or magnetic means pursuant to the provisions of the Financial Instruments and Exchange Act, provides those matters) pursuant to the provisions of that Act.

（新株予約権原簿記載事項の記載等の請求）

(Demand for Entry of Matters Registered 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 of that person, ordering that a demand be made under Article 260, paragraph (1) in relation to the share options acquired by the acquirer of share options, when a demand is made by providing documents or other materials verifying the content of the final and binding judgment;

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 an acquirer of share options makes a demand by providing documents or other materials verifying the content that has the same effect as the final and binding judgment of the preceding item;

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 an acquirer of share options is a person who has acquired share options of the stock company by general succession, when a demand is made by providing documents or other materials verifying that general succession;

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 an acquirer of share options is a person who has acquired share options of the　stock company by auction, when a demand is made by providing documents or other materials verifying that the acquisition was done by that auction;

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 an acquirer of share options is a person who has acquired all of the share options subject to a cash-out issued by the stock company based on a demand for a share option cash-out, and 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 share options attached to bonds with share options for which a certificate is issued, 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 an 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 an acquirer of share options is a person who has acquired all of the share options subject to a cash-out issued by the stock company based on a demand for a share option cash-out, and if 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 of that person, ordering that a demand be made under Article 263, paragraph (1) in relation to the share options acquired by the acquirer of share options, when a demand is made by providing documents or other materials verifying the content of the final and binding judgment;

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 an acquirer of share options makes a demand by providing documents or other materials verifying the content that has the same effect as the final and binding judgment of the preceding item;

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 of the stock company by auction, when a demand is made by providing documents or other materials verifying that the acquisition was done by that auction.

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 share options attached to bonds with share options for which a certificate is issued, 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 Fractions Occur in Shares Due to 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 method prescribed by Ministry of Justice Order as provided in Article 283, item (i) of the Act is to consider the higher of the following amounts 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 (referred to below as "date of exercising a share option" in this Article) (if there are no purchase and sale transactions 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 price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of exercising a share option, the price of the shares in the contract related 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 Need to Be Investigated 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 method prescribed by Ministry of Justice Order as provided in Article 284, paragraph (9), item (iii) of the Act is to consider the higher of the following amounts as the price of the securities 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 (referred to below as the "date of exercising a share option" in this Article) (if there are no purchase and sale transactions 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 price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the date of exercising a share option, the price of the securities in the contract related 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 Be Held Liable in Cases of Shortfall in Value of Property Contributed)

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) a director and executive officer performing duties related to the determination of the value of the property contributed in kind (meaning property contributed in kind as provided in Article 284, paragraph (1) of the Act; the same applies below 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 shareholders meeting has passed a resolution regarding determination of the value of the property contributed in kind, the director and executive offer who provided explanations regarding the matters related to the value of the property contributed in kind at that shareholders 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 the property contributed in kind, the director who approves 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) a director who submits a proposal related to the determination of the value of the property contributed in kind at a shareholders 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) a director who consents to the decision to submit the proposal of the preceding item (excluding a director of a company with 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 in item (i) is submitted based on a resolution of the board of directors, the director who approves 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 The persons prescribed by Ministry of Justice Order as provided in Article 286, paragraph (1), item (iii) of the Act are a director and executive officer who submit a proposal related to the determination of the value of the property 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 to Be Held Liable for Falsifying 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) a director and executive officer performing duties related to the falsification of payments, etc. (meaning the payment or delivery as provided in the items of Article 286-2, paragraph (1) of the Act; the same applies below 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 payments, etc. are falsified based on a resolution of the board of directors, the persons stated below:

イ　当該取締役会の決議に賛成した取締役

(a) a director who approves 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) a director and executive officer who submit a proposal related to the falsification of payments, 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 payments, etc. are falsified based on a resolution at a shareholders meeting, the persons stated below:

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) a director who submits a proposal related to the falsification of payments, etc. at the shareholders 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) a director who consents to the decision to submit the proposal in (a) (excluding a director of a company with 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 in (a) is submitted based on a resolution of the board of directors, a director who approves 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) a director and executive officer who provide explanations regarding the matters related to the falsification of payments, etc. at the shareholders meeting.

第四章　機関

Chapter IV Organs

第一節　株主総会及び種類株主総会等

Section 1 Shareholders Meetings and General Meetings of Class Shareholders

第一款　通則

Subsection 1 General Rules

（招集の決定事項）

(Matters Determined in a Calling)

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 matters 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 shareholders meeting as provided in Article 298, paragraph (1), item (i) of the Act is the annual shareholders meeting, and the date under that item is one that falls under any of the following conditions, the reason for determining that date and time (if the date falls under condition (b), limited to when there is a special reason 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) the date is one that is markedly distant from the date corresponding to that of the annual shareholders 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, a significant number of other stock companies (limited to public companies) are holding annual shareholders 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 shareholders 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 shareholders meetings held in the past (excluding the cases stated below), 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 shareholders 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へ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 matters stated in Article 298, paragraph (1), item (iii) or item (iv) have been prescribed, the following matters (excluding if the articles of incorporation provide for the matters stated in items (b) through (d) and (f) and a decision has been made to delegate the decisions on these matters to the director):

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、第九十一条の二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 matters stated in reference documents for the shareholders meeting pursuant to the provisions of the following subsection (excluding the matters 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), Article 91-2, 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 exercise of voting rights in writing (limited to a time on or after the date on which two weeks have passed from the date when a notice was issued pursuant to the provisions of Article 299, paragraph (1) of the Act and also on or before the date and time of the shareholders 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 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 when a notice was issued pursuant to the provisions of Article 299, paragraph (1) of the Act and also on or before the date and time of the shareholders 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 under 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) matters not to be stated in the reference documents for a shareholders meeting provided to shareholders pursuant to taking the measures under 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 a single shareholder exercises voting rights in duplicate with respect to the same proposal pursuant to the provisions stated below in accordance with the categories of cases stated below, if matters regarding treatment of the exercise of voting rights by the shareholder are decided (excluding the cases prescribed in the following item) when the content of the exercise of voting rights with respect to the same proposal differs, those matters:

（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 the matters stated 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 the matters stated in Article 298, paragraph (1), item (iv) are prescribed: Article 312, paragraph (1) of the Act;

ト　株主総会参考書類に記載すべき事項のうち、法第三百二十五条の五第三項の規定による定款の定めに基づき同条第二項の規定により交付する書面（第九十五条の四において「電子提供措置事項記載書面」という。）に記載しないものとする事項

(g) among the matters to be stated in the reference documents for a shareholders meeting, those that are not to be stated in the document to be delivered pursuant to Article 325-5, paragraph (2) of the Act based on the provisions of the articles of incorporation under paragraph (3) of that Article (referred to as the "document stating the matters subject to measures for electronic provision" in Article 95-4);

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（定款にイからハまで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 matters listed in Article 298, paragraph (1), item (iii) and item (iv) have been prescribed, the following matters (excluding the matters if the articles of incorporation provide for the matters listed from (a) through (c)):

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 it has been decided that voting forms (meaning the voting forms prescribed in paragraph (1) of Article 301 of the Act; the same applies below in this Section) are to be delivered (including provision by electronic or magnetic means under Article 301, paragraph (2) of the Act in lieu of the delivery) under paragraph (1) of that Article of the Act to a shareholder if 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 a single shareholder exercises voting rights in duplicate with respect to the same proposal pursuant to the provisions of Article 311, paragraph (1) or Article 312, paragraph (1) of the Act, if matters regarding treatment of the exercise of voting rights by the shareholder are decided when the content of the exercise of voting rights with respect to the same proposal differs, those matters;

ハ　電子提供措置をとる旨の定款の定めがある場合において、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議決権行使書面に記載すべき事項（当該株主に係る事項に限る。第六十六条第三項において同じ。）に係る情報について電子提供措置をとることとするときは、その旨

(c) if the articles of incorporation contain provisions indicating that measures for electronic provision are to be taken, and if a decision is made to take the measures for electronic provision of information on the matters to be stated on the voting forms after a demand has been made by the shareholder who has given consent under Article 299, paragraph (3) of the Act (the matters are limited to those relating to that shareholder; the same applies in Article 66, paragraph (3)), that fact;

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 the exercise of voting rights by proxy under Article 310, paragraph (1) of the Act, if the method of verifying the right of representation (including proxy qualifications), the number of proxies, and other matters relevant to the exercise of voting rights by proxy are prescribed (excluding cases where the matters are as provided in the articles of incorporation), those matters;

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 method of notice as provided in Article 313, paragraph (2) of the Act is prescribed (excluding cases where the articles of incorporation provide for the method of that notice), that method;

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 matters are for the purpose of the shareholders meeting, a description of the proposals related to those matters (if the proposals have not been finalized, that fact):

イ　役員等の選任

(a) election of officer, etc.;

ロ　役員等の報酬等

(b) remuneration, etc. of officer, 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.

タ　株式交付

(p) partial share exchange.

（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 the Exercise of 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 The company prescribed by Ministry of Justice Order as provided in Article 298, paragraph (2) of the Act is a are stock company if a director of a stock company (if a shareholder calls a shareholders 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 have a third party exercise voting rights by delivering a proxy form upon receiving notice of the shareholders meeting pursuant to the provisions of the Financial Instruments and Exchange Act.

（株主総会参考書類）

(Reference Documents for Shareholders 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 matters stated in the reference documents for a shareholders 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 the reference documents for a shareholders meeting prepared by the stock company for which the matters stated 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 the reference documents

for a shareholders meeting under 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 director, with respect to matters that should be in the reference documents for a shareholders meeting and which are to be revised, if circumstances have arisen in the interval from the day the notice of calling (meaning the notice under Article 299, paragraph (2) or paragraph (3) of the Act; the same applies below in this Section) was dispatched to the day before the shareholders meeting, may give the notice of calling together with the notice of the means of making shareholders aware of the matters after the 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 matters to be stated on the voting forms to be delivered pursuant to the provisions of Article 301, paragraph (1) of the Act, or the matters to be 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 a field for abstention is provided) each proposal (in the cases stated below from (a) through (c), the items prescribed for those cases):

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) if a proposal is related to the election of two or more officers, etc.: the election of those 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) if a proposal is related to the dismissal of two or more officers, etc.: the dismissal of those 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) if a proposal is related to the refusal to reelect two or more financial auditors: the refusal to reelect those financial auditors;

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 matters stated in Article 63, item (iii), (d), when a voting form lacking an entry in the field under item (i) has been submitted to the stock company, the content of the handling of the voting form as to whether it is an indication of manifestation of support, opposition, or abstention regarding each proposal;

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 matters stated in Article 63, item (iii), (f) or item (iv), (b), those matters;

四　議決権の行使の期限

(iv) the time limit on the exercise of 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 name of a shareholder to exercise voting rights and the number of exercisable voting rights (including matters prescribed in (a) or (b) below in the cases stated in (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) if the number of exercisable voting rights 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) if voting rights cannot be exercised with regard to some proposals: the proposals for which voting rights can be exercised and the proposals for which voting rights cannot 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) If there are provisions with respect to the matters stated 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, a stock company must deliver (including provision by electronic or magnetic means under paragraph (2) of that Article in lieu of the delivery) the voting forms under Article 301, paragraph (1) of the Act to that shareholder.

３　第六十三条第四号ハ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、議決権行使書面に記載すべき事項に係る情報について電子提供措置をとらなければならない。ただし、当該株主に対して、法第三百二十五条の三第二項の規定による議決権行使書面の交付をする場合は、この限りでない。

(3) If there are provisions with respect to the matters stated in Article 63, item (iv), (c), if a demand has been made by a shareholder who has given consent under Article 299, paragraph (3) of the Act, a stock company must take measures for electronic provision of information on the matters to be stated on the voting form; provided, however, that this does not apply if the stock company delivers a voting form under Article 325-3, paragraph (2) of the Act to that shareholder.

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。

(4) Among the matters to be included in the content of a notice of calling provided to the shareholders in relation to the same shareholders meeting, if there are any matters that have been stated on the voting forms, those matters need not be included in the content of the notice of calling.

５　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。

(5) Among the matters to be stated on the voting forms provided to the shareholders in relation to the same shareholders meeting (limited to the matters stated from paragraph (1), item (ii) through item (iv)), if there are any matters that have been the content of the notice of calling, those matters 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 laws and regulations of a foreign country) other than that paragraph or equivalent Acts, but excluding voting rights related to shares (including items equivalent to those shares) for which voting rights cannot be

exercised at a shareholders meeting (including occasions equivalent to those meetings) for all proposals regarding appointment of officers, etc. (excluding a financial auditor) and changes to the articles of incorporation; referred to below in this Article as "voting rights subject to cross-holding restrictions") 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 shareholders 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 (referred to below as "number of subject voting rights" in this Article) are the number of subject voting rights on the date of the shareholders 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 shareholders meeting; the same applies below 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 stated in the following items, the number of subject voting rights is that on the date established in those items:

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 after 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 stated 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 matters stated in the items of Article 298, paragraph (1) of the Act with respect to the shareholders meeting are decided (if the stock company prescribes a date after the date on which all of the aforementioned matters are decided, 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 that 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 described in item (ii) of the preceding paragraph) occurring in the interval from the date on which all of the matters specified in the items of Article 298, paragraph (1) of the Act with respect to the shareholders meeting are decided (if the stock company prescribes a date after the date on which all of the aforementioned matters are decided , from the prescribed date) to the date of the shareholders 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 method prescribed by Ministry of Justice Order as provided in Article 309, paragraph (2), item (ix), (b) of the Act is to consider the higher of 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 the Exercise of 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 before the date and time of the shareholders meeting (if the matters stated in Article 63, item (iii), (b) are prescribed, the special time of (b) of that item).

（電磁的方法による議決権行使の期限）

(Time Limit on the Exercise of 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 before the date and time of the shareholders meeting (if the matters stated in Article 63, item (iii), (c) are prescribed, the special time of (c) of that 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 an investigation needs to be performed in order to provide an explanation of the matters regarding 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 notified the stock company of the matter within a reasonable period of time before the date of the shareholders 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 regarding 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 a matter that is essentially the same at the shareholders 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) in addition to the cases stated in the preceding three items, cases where there are justifiable grounds for not explaining a matter regarding 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 the minutes of the shareholders meeting under 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) The minutes of the shareholders 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) The minutes of the shareholders meeting must include the following matters:

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 location where the shareholders meeting was held (including the method of the attendance if directors (in the case of a company with audit and supervisory committee, directors who are audit and supervisory committee members or other directors; the same applies in item (iv)), executive officers, accounting advisors, company auditors, financial auditors, or shareholders not at the place were in attendance at the shareholders meeting);

二　株主総会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 shareholders meeting and the results of that meeting;

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 are stated or remarks are made at the shareholders meeting pursuant to the following provisions, a summary of the content of those opinions or remarks:

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 advisors, company auditors, or financial auditors who attended the shareholders 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 shareholders 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 related to the 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 stated in the following items, the minutes of the shareholders meeting are to include the matters prescribed in each of the following items:

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 made at the shareholders meeting pursuant to the provisions of Article 319, paragraph (1) of the Act: the following matters:

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 matters regarding which a resolution is deemed to have been made at the shareholders 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 who has proposed the matters in (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 shareholders 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 who has performed duties related to the 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 shareholders meeting pursuant to the provisions of Article 320 of the Act: the following matters:

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 matters regarding which a report is deemed to have been made to the shareholders 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 shareholders 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 who has performed duties related to the preparation of the minutes.

第二款　株主総会参考書類

Subsection 2 Reference Documents for Shareholders 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) The reference documents for a shareholders meeting must state the following matters:

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 proposals (limited to the proposals made by a director, including matters to be explained at the shareholders meeting if there are any matters regarding a proposal that require an explanation);

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 the content of the report, if a report related to a proposal is to be provided at the shareholders meeting 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) In addition to the matters prescribed in this Section, the reference documents for a shareholders meeting may state matters that are recognized as a reference regarding the exercise of voting rights by the 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 the matters to be stated in the reference documents for a shareholders meeting provided to the shareholders in relation to the same shareholders meeting, if there are any matters that have been stated in other documents or that have been provided by electronic or magnetic means, those matters need not be stated in the reference documents for the shareholders meeting provided to the shareholders. In this case, the fact that there are matters 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 the matters to be included in the content of a notice of calling provided to the shareholders in relation to the same shareholders meeting or in the business report provided to the shareholders pursuant to the provisions of Article 437 of the Act, if there are any matters that have been stated in the reference documents for the shareholders meeting, those matters need not be included in the content of the notice of calling provided to shareholders or in the business report provided to the 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 Related to 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) If a director submits a proposal related to the election of a director (if the stock company is a company with audit and supervisory committee, excluding a director who is an audit and supervisory committee member; the same applies in item (ii) of the following paragraph), the reference documents for the shareholders meeting must state the following matters:

一　候補者の氏名、生年月日及び略歴

(i) the name, date of birth, and brief biographical outline of the candidate;

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 audit and supervisory committee, if the audit and supervisory committee has an opinion under 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 to be concluded, between a candidate and the stock company, a summary of the content of that contract.

五　候補者と当該株式会社との間で補償契約を締結しているとき又は補償契約を締結する予定があるときは、その補償契約の内容の概要

(v) if an indemnity agreement has been concluded, or is to be concluded, between a candidate and the stock company, a summary of the content of that indemnity agreement;

六　候補者を被保険者とする役員等賠償責任保険契約を締結しているとき又は当該役員等賠償責任保険契約を締結する予定があるときは、その役員等賠償責任保険契約の内容の概要

(vi) if an officer, etc. indemnification insurance policy under which a candidate is the insured has been concluded, or is to be concluded, a summary of the content of that officer, etc. indemnification insurance policy.

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 shareholders meeting must state the following matters:

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 a candidate (in the case of a company with class shares, the classes of shares and the number of shares 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 candidate were to assume office as a director of the stock company and if a fact exists that falls under an important concurrent holding of positions as prescribed in Article 121, item (viii), 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 there is a special interest between a candidate and the stock company, a summary of that fact;

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 is currently 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 also a subsidiary company, etc. of another person, the reference documents for the shareholders meeting must state the following matters:

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 the relevant other person (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 person (including a subsidiary company, etc. (excluding that stock company) of the relevant other person; the same applies below in this paragraph), the position and assignment at the relevant other person;

三　候補者が過去十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 has been an executive of the relevant other company in the past ten 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、第四号から第八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 shareholders meeting must state the following matters (excluding the matters in item (iv) through item (viii) 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 an 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 an outside director;

三　当該候補者が社外取締役（社外役員に限る。以下この項において同じ。）に選任された場合に果たすことが期待される役割の概要

(iii) a summary of the role expected to be played by the candidate if elected as an outside director (limited to an outside officer; the same applies below in this paragraph);

四　当該候補者が現に当該株式会社の社外取締役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

(iv) if the candidate is currently an outside director of the stock company and if there has been a violation of laws and regulations or the articles of incorporation or any other unfair business practices at the stock company during the term in office after the candidate was most recently elected (excluding facts that are not material), 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;

五　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。）

(v) if the candidate has held office in the past five years as a director, executive officer, or company auditor of another stock company and if the stock company is aware of the fact that there has been a violation of laws and regulations or the articles of incorporation or any other unfair business practices during the term in office at the relevant other stock company, that fact (excluding facts that are not material, 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);

六　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

(vi) if the candidate is a person who was not involved in the past in the management of a company (including a foreign company) in any capacity 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;

七　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

(vii) 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 has 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、又は過去十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 has been a parent company, etc. of the stock company in the past ten 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、又は過去十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 has 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 ten 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, etc. as their director, accounting advisor, company auditor, executive officer, or any other equivalent person);

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（重要でないものを除く。）。

(e) the candidate is a spouse or a relative within the third degree of kinship of, or has an equivalent relationship with, any of the following persons (excluding relationships that are not material):

（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七号ヘ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) if the stock company has succeeded to or accepted transfer 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 transfer of business (referred to as a "merger, etc." in (f), Article 74-3, paragraph (4), item (vii), (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 before the merger, etc.;

八　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

(viii) if the candidate is currently an outside director or company auditor of the stock company, the number of years since assuming these offices;

九　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

(ix) if the candidate has an opinion related to the statements regarding the matters stated in the preceding items, the content of that opinion.

第七十四条の二　削除

Article 74-2 Deleted

（監査等委員である取締役の選任に関する議案）

(Proposals Related to 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 related to the election of a director who is an audit and supervisory committee member, the reference documents for the shareholders meeting must state the following matters:

一　候補者の氏名、生年月日及び略歴

(i) the name, date of birth, and brief biographical outline of the candidate;

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 there is a special interest between a candidate and the stock company, a summary of that fact;

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 following a request under 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 the director who is an audit and supervisory committee member has an opinion under 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 to be concluded, between a candidate and the stock company, a summary of the content of that contract.

七　候補者と当該株式会社との間で補償契約を締結しているとき又は補償契約を締結する予定があるときは、その補償契約の内容の概要

(vii) if an indemnity agreement has been concluded, or is to be concluded, between a candidate and the stock company, a summary of the content of that indemnity agreement;

八　候補者を被保険者とする役員等賠償責任保険契約を締結しているとき又は当該役員等賠償責任保険契約を締結する予定があるときは、その役員等賠償責任保険契約の内容の概要

(viii) if an officer, etc. indemnification insurance policy under which a candidate is the insured has been concluded, or is to be concluded, a summary of the content of that officer, etc. indemnification insurance policy.

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 shareholders meeting must state the following matters:

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 a candidate (in the case of a company with class shares, the classes of shares and the number of shares 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 candidate were to assume office as a director who is an audit and supervisory committee member of the stock company and if a fact exists that falls under an important concurrent holding of positions as prescribed in Article 121, item (viii), 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 is currently 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 also a subsidiary company, etc. of another person, the reference documents for the shareholders meeting must state the following matters:

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 the relevant other person (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 person (including a subsidiary company, etc. (excluding that stock company) of the relevant other person; the same applies below in this paragraph), the position and assignment at the relevant other person;

三　候補者が過去十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 has been an executive of the relevant other person in the past ten years, the position and assignment at the relevant other person.

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、第四号から第八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 director, the reference documents for the shareholders meeting must state the following matters (excluding the matters in item (iv) through item (viii) 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 an 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 an outside director;

三　当該候補者が社外取締役（社外役員に限る。以下この項において同じ。）に選任された場合に果たすことが期待される役割の概要

(iii) a summary of the role expected to be played by the candidate if elected as an outside director (limited to an outside officer; the same applies below in this paragraph);

四　当該候補者が現に当該株式会社の社外取締役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

(iv) if the candidate is currently an outside director of the stock company, and if there has been a violation of laws and regulations or the articles of incorporation or any other unfair business practices at the stock company during the term in office after the candidate was most recently elected (excluding facts that are not material), that fact and a summary of the actions taken by the candidate to prevent its occurrence and the actions taken in response after the occurrence of the fact;

五　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。）

(v) if the candidate has held office in the past five years as a director, executive officer, or company auditor of another stock company and if the stock company is aware of the fact that there has been a violation of laws and regulations or the articles of incorporation or any other unfair business practices during the term in office at the relevant other stock company, that fact (excluding facts that are not material, 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 that occurrence of the fact if the candidate was an outside director or company auditor at the relevant other stock company);

六　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

(vi) if the candidate is a person who was not involved in the past in the management of a company (including a foreign company) in any capacity 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;

七　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

(vii) 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 has 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、又は過去十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 has been a parent company, etc. of the stock company in the past ten 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、又は過去十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 has 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 ten 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, etc. as their director, accounting advisor, company auditor, executive officer, or any other equivalent person);

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（重要でないものを除く。）。

(e) the candidate is a spouse or a relative within the third degree of kinship of, or has an equivalent relationship with, any of the following persons (excluding relationships that are not material):

（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) if the stock company has succeeded to or accepted transfer 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 before the merger, etc.;

八　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

(viii) if the candidate is currently an outside director or director as an audit and supervisory committee member of the stock company, the number of years since assuming these offices;

九　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

(ix) if the candidate has an opinion related to the statements regarding the matters stated in the preceding items, the content of that opinion.

（会計参与の選任に関する議案）

(Proposals Related to the 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 related to the election of an accounting advisor, the reference documents for the shareholders meeting must state the following matters:

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 matters prescribed in (a) or (b) in accordance with the categories of the cases stated 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 a foreign certified public accountant as provided in Article 16-2, paragraph (5) of the Certified Public Accountants Act (Act No. 103 of 1948); the same applies below) or a certified public tax accountant: the candidate's name, the location of their office, their date of birth, and a 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, the location of their principal office, and the 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 under 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 to be concluded, between a candidate and the stock company, a summary of the content of that contract;

五　候補者と当該株式会社との間で補償契約を締結しているとき又は補償契約を締結する予定があるときは、その補償契約の内容の概要

(v) if an indemnity agreement has been concluded, or is to be concluded, between a candidate and the stock company, a summary of the content of that indemnity agreement;

六　候補者を被保険者とする役員等賠償責任保険契約を締結しているとき又は当該役員等賠償責任保険契約を締結する予定があるときは、その役員等賠償責任保険契約の内容の概要

(vi) if an officer, etc. indemnification insurance policy under which a candidate is the insured has been concluded, or is to be concluded, a summary of the content of that officer, etc. indemnification insurance policy;

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 disposition of the suspension of business within the past two years, among the matters related to that disposition, matters that the stock company has determined appropriate to state in the reference documents for the shareholders meeting.

（監査役の選任に関する議案）

(Proposals Related to the 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 related to the election of a company auditor, the reference documents for the shareholders meeting must state the following matters:

一　候補者の氏名、生年月日及び略歴

(i) the name, date of birth, and brief biographical outline of the candidate;

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 there is a special interest between a candidate and the stock company, a summary of that fact;

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 following a request under 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 under 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 to be concluded, between a candidate and the stock company, a summary of the content of that contract.

七　候補者と当該株式会社との間で補償契約を締結しているとき又は補償契約を締結する予定があるときは、その補償契約の内容の概要

(vii) if an indemnity agreement has been concluded, or is to be concluded, between a candidate and the stock company, a summary of the content of that indemnity agreement;

八　候補者を被保険者とする役員等賠償責任保険契約を締結しているとき又は当該役員等賠償責任保険契約を締結する予定があるときは、その役員等賠償責任保険契約の内容の概要

(viii) if an officer, etc. indemnification insurance policy under which a candidate is the insured has been concluded, or is to be concluded, a summary of the content of that officer, etc. indemnification insurance policy.

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 shareholders meeting must state the following matters:

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 a candidates (in the case of a company with class shares, the classes of shares and the number of shares 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 candidate were to assume office as a company auditor of the stock company and if a fact exists that falls under an important concurrent holding of positions as prescribed in Article 121, item (viii), 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 is currently 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 also a subsidiary company, etc. of another person, the reference documents for the shareholders meeting must state the following matters:

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 the relevant other person (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 person (including a subsidiary company, etc. (excluding that stock company) of the relevant other person; the same applies below in this paragraph), the position and assignment at the relevant other person;

三　候補者が過去十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 has been an executive of the relevant other person in the past ten years, the position and assignment at the relevant other person.

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 shareholders meeting must state the following matters (excluding the matters in items (iii) through (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 is currently an outside company auditor of the stock company (limited to an outside officer; the same applies below in this paragraph), and if there has been a violation of laws and regulations or the articles of incorporation or any other unfair business practices at the stock company during the term in office after the candidate was most recently elected (excluding facts that are not material), 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 and if the stock company is aware of the fact that there has been a violation of laws and regulations or the articles of incorporation or any other unfair business practices during the term in office at the relevant other stock company, that fact (excluding facts that are not material, 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 (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) in any capacity 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 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 has 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、又は過去十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 has been a parent company, etc. of the stock company in the past ten 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、又は過去十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 has 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 ten 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 from the stock company or a specified associated service provider of the stock company (excluding remuneration, etc. as a company auditor);

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（重要でないものを除く。）。

(e) the candidate is a spouse or a relative within the third degree of kinship of, or has an equivalent relationship with, any of the following persons (excluding relationships that are not material);

（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) if the stock company has succeeded to or accepted transfer 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 before 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 related to the statements regarding the matters stated in the preceding items, the content of that opinion.

（会計監査人の選任に関する議案）

(Proposals Related to the 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 related to the election of a financial auditor, the reference documents for the shareholders meeting must state the following matters:

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 matters prescribed in (a) or (b) in accordance with the categories of the cases stated 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, the location of their office, their date of birth and a 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, the location of their principal office, and the 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 auditor (the board of company auditors in the case of a company with board of company auditors, the audit and supervisory committee in the case of a company with audit and supervisory committee, or the audit committee in the case of a company with nominating committee, etc.) has 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 under 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 to be concluded, between a candidate and the stock company, a summary of that contract;

六　候補者と当該株式会社との間で補償契約を締結しているとき又は補償契約を締結する予定があるときは、その補償契約の内容の概要

(vi) if an indemnity agreement has been concluded, or is to be concluded, between a candidate and the stock company, a summary of the content of that indemnity agreement;

七　候補者を被保険者とする役員等賠償責任保険契約を締結しているとき又は当該役員等賠償責任保険契約を締結する予定があるときは、その役員等賠償責任保険契約の内容の概要

(vii) if an officer, etc. indemnification insurance policy under which a candidate is the insured has been concluded, or is to be concluded, a summary of the content of that officer, etc. indemnification insurance policy;

八　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

(viii) if the candidate is a person actually subject to a disposition of the suspension of business and the period of that suspension has not yet elapsed, matters related to that disposition;

九　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

(ix) if the candidate has been subject to a disposition of the suspension of business within the past two years, among the matters related to that disposition, matters that the stock company has determined appropriate to state in the reference documents for the shareholders meeting;

十　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

(x) 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 stated in (a) or (b) below, a large amount of money or other economic benefit (excluding remuneration, etc. received from these entities as a financial auditor (including a person equivalent to a financial

auditor under laws and regulations other than the Act) and payments 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) if 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) if 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 Related to 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 related to the dismissal of a director (if the stock company is a company with 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 shareholders meeting must state the following matters:

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 audit and supervisory committee, if the audit and supervisory committee has an opinion under 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）

(Proposals Related to the 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 related to the dismissal of a director who is an audit and supervisory committee member, the reference documents for the shareholders meeting must state the following matters:

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 under 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 Related to the Dismissal of 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 related to the dismissal of an accounting advisor, the reference documents for the shareholders meeting must state the following matters:

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 under 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 Related to the Dismissal 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 related to the dismissal of a company auditor, the reference documents for the shareholders meeting must state the following matters:

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 under 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 Related to the Dismissal of or Refusal 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 submits a proposal related to the dismissal of or refusal to reelect a financial auditor, the reference documents for the shareholders meeting must state the following matters:

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 auditor (the board of company auditors in the case of a company with board of company auditors, the audit and supervisory committee in the case of a company with audit and supervisory committee, or the audit committee in the case of a company with nominating committee, etc.) has 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 under 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 Related to 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 related to remuneration, etc. of a director (if the stock company is a company with audit and supervisory committee, excluding a director who is an audit and supervisory committee member; the same applies in this paragraph and paragraph (3)), the reference documents for the shareholders meeting must state the following matters:

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 standard for calculation of the matters stated 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 matters stated in the items of Article 361, paragraph (1) of the Act that are 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 related 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 audit and supervisory committee, if the audit and supervisory committee has an opinion under 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 a director, company auditor, or other third party the determination of the amount of the retirement allowance in accordance with the specified standard, the reference documents for the shareholders meeting must provide a description of the specified standard; provided, however, that this does not apply if appropriate measures are taken to enable each shareholder to know that standard.

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 some of the directors are outside directors (excluding audit and supervisory committee members, and limited to outside officers; the same applies below in this paragraph), the reference documents for the shareholders meeting must state the matters stated in 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 Related to 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 related to the remuneration, etc. of a director who is an audit and supervisory committee member, the reference documents for the shareholders meeting must state the following matters:

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 standard for calculation of the matters stated 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 matters stated in the items of Article 361, paragraph (1) of the Act that are 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 related 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 the director who is an audit and supervisory committee member has an opinion under 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 a director or other third party the determination of the amount of the retirement allowance in accordance with the specified standard, the reference documents for the shareholders meeting must provide a description of the specified standard; provided, however, that this does not apply if appropriate measures are taken to enable each shareholder to know that standard.

（会計参与の報酬等に関する議案）

(Proposals Related to 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, etc. of an accounting advisor, the reference documents for the shareholders meeting must state the following matters:

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 standard for calculation of the matters 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 the proposal makes a change to one of the matters as provided in Article 379, paragraph (1) of the Act that are 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 the proposal has a provision regarding two or more accounting advisors, the number of accounting advisors related 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 the 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 under 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 a director, company auditor, or other third party the determination of the amount of the retirement allowance in accordance with the specified standard, the reference documents for the shareholders meeting must provide a description of the specified standard; provided, however, that this does not apply if appropriate measures are taken to enable each shareholder to know that standard.

（監査役の報酬等に関する議案）

(Proposals Related to 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 submits a proposal related to the remuneration, etc. of a company auditor, the reference documents for the shareholders meeting must state the following matters:

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 standard for calculation of the matters 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 the proposal makes a change to one of the matters as provided in Article 387, paragraph (1) of the Act that are 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 the proposal has a provision regarding two or more company auditors, the number of company auditors related 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 the 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 under 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 a director, company auditor, or other third party the determination of the amount of the retirement allowance in accordance with the specified standard, the reference documents for the shareholders meeting must provide a description of the specified standard; provided, however, that this does not apply if appropriate measures are taken to enable each shareholder to know that standard.

（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 Related to Granting Retirement Allowances to Officer, etc. 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 stated in the following items, if 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 shareholders meeting must state the amount as provided in the items of Article 114 obtained by any officer, etc. considered exempt from liability or considered not to bear liability, and the content of matters 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 an officer, etc. has 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 an officer, etc. has been exempted from liability under 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 that paragraph for compensation for damage for the part exceeding the limit as provided in that 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, in the cases stated below, the reference documents for the shareholders meeting must state the matters prescribed in each of the following items:

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 under 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 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 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 related to the acquisition of shares subject to class-wide call, the reference documents for the shareholders meeting must state the following matters:

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 matters stated 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 matters stated in the items of Article 33-2, paragraph (1) (excluding item (iv)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of those matters.

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 related to 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 shareholders meeting must state the following matters:

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 matters stated 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 matters stated in Article 33-9, item (i) and item (ii) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of those matters.

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）

(Proposals Related to the 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 the approval of an absorption-type merger agreement, the reference documents for the shareholders meeting must state the following matters:

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 a stock company disappearing in the absorption-type merger, and the matters stated in the items of Article 182, paragraph (1) (excluding item (v) and item (vi)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of those matters;

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 a stock company surviving an absorption-type merger, and the matters stated in the items of Article 191, paragraph (1) (excluding item (vi) and item (vii)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of those matters.

（吸収分割契約の承認に関する議案）

(Proposals Related to the 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 the approval of an absorption-type company split agreement, the reference documents for the shareholders meeting must state the following matters:

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 a stock company splitting in the absorption-type split, and the matters stated in the items of Article 183 (excluding item (ii), item (vi), and item (vii)) are applicable on the date the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of those matters;

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 matters stated in the items of Article 192 (excluding item (ii), item (vii) and item (viii)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of those matters.

（株式交換契約の承認に関する議案）

(Proposals Related to the 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 the approval of a share exchange agreement, the reference documents for the shareholders meeting must state the following matters:

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 matters stated in the items of Article 184, paragraph (1) (excluding item (v) and item (vi)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of the matters;

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 a wholly owning parent stock company resulting from a share exchange, and the matters stated in the items of Article 193 (excluding item (v) and item (vi)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of the matters.

（新設合併契約の承認に関する議案）

(Proposals Related to the 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 the approval of a consolidation-type merger agreement, the reference documents for the shareholders meeting must state the following matters:

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 matters stated in the items of Article 204 (excluding item (vi) and item (vii)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of the matters;

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) matters as provided in Article 74 regarding a person who is to become the director of a stock company incorporated in a consolidation-type merger (if the stock company incorporated in a consolidation-type merger is a company with audit and supervisory committee, excluding a director who is to become an audit and supervisory committee member 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 a stock company incorporated in a consolidation-type merger is a company with audit and supervisory committee, the matters as provided in Article 74-3 regarding a person who is to become a director who is an audit and supervisory committee member 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 advisors, the matters as provided in Article 75 regarding a person who is to become an 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 auditors (including a stock company the articles of incorporation of which contain provisions that limit the scope of audits by a company auditor to matters related to accounting), the matters as provided in Article 76 regarding a person who is to become a company auditor 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 auditors, the matters as provided in Article 77 regarding a person who is to become a 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 Related to the 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 related to the approval of an incorporation-type company split plan, the reference documents for the shareholders meeting must state the following matters:

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 a stock company splitting in the incorporation-type split and the matters stated in the items of Article 205 (excluding item (vii) and item (viii)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of the matters.

（株式移転計画の承認に関する議案）

(Proposals Related to the 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 the approval of a share transfer plan, the reference documents for the shareholders meeting must state the following matters:

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 a wholly owned subsidiary company resulting from a share transfer and the matters stated in the items of Article 206 (excluding item (v) and item (vi)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of the matters;

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 matters as provided in Article 74 regarding a person who is to become the director of a wholly owning parent company incorporated in the share transfer (if the wholly owning parent company incorporated in the share transfer is a company with audit and supervisory committee, excluding a director who is to become an audit and supervisory committee member 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 a wholly owning parent company incorporated in the share transfer is a company with audit and supervisory committee, the matters as provided in Article 74-3 regarding a person who is to become a director who is an audit and supervisory committee member 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 advisors, the matters as provided in Article 75 regarding a person who is to become an 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 auditors (including a stock company the articles of incorporation of which contain provisions that limit the scope of audits by a company auditor to matters related to accounting), the matters as provided in Article 76 regarding a person who is to become a 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 auditors, the matters as provided in Article 77 regarding a person who is to become a financial auditor of the wholly owning parent company incorporated in the share transfer.

（株式交付計画の承認に関する議案）

(Proposals Related to the Approval of a Partial Share Exchange Plan)

第九十一条の二　取締役が株式交付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 91-2 If a director submits a proposal related to the approval of a partial share exchange plan, the reference documents for the shareholders meeting must state the following matters:

一　当該株式交付を行う理由

(i) the reason for carrying out the partial share exchange;

二　株式交付計画の内容の概要

(ii) a summary of the content of the partial share exchange plan;

三　当該株式会社が株式交付親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二百十三条の二各号（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 parent company resulting from a partial share exchange, and the matters stated in the items of Article 213-2 (excluding item (vi) and item (vii)) are applicable on the date when the decisions under Article 298, paragraph (1) of the Act are made, a summary of the content of the matters.

（事業譲渡等に係る契約の承認に関する議案）

(Proposals Related to the 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 the approval of an agreement for business transfer, etc., the reference documents for the shareholders meeting must state the following matters:

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 related 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 the matters regarding adequacy 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 Matters to Be Provided 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 shareholders meeting must state the following matters (if the matters stated in items (iii) through (v) is composed of a large number of characters, symbols, or other marks so that including all of them in the reference documents for a shareholders meeting would not be suitable (including cases where the amount prescribed as suitable for including all of them by the stock company is exceeded), a summary of the matters):

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 board of directors, the board of directors) has an opinion with respect to a proposal, 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 has notified a stock company of the reason for the proposal based on a demand under Article 305, paragraph (1) of the Act (excluding cases in which the reason for the proposal is clearly false or is found to solely serve the purpose of 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 related to the election of one of the persons stated in (a) through (e) below, when the shareholder has notified the stock company of the matters prescribed in (a) through (e) based on a demand under Article 305, paragraph (1) of the Act (excluding any matters that are clearly false), the content of those matters:

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) a director (if the stock company is a company with audit and supervisory committee, excluding a director who is an audit and supervisory committee member): the matters 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) a director who is an audit and supervisory committee member: the matters as provided in Article 74-3;

ハ　会計参与　第七十五条に規定する事項

(c) an accounting advisor: the matters as provided in Article 75;

ニ　監査役　第七十六条に規定する事項

(d) a company auditor: the matters as provided in Article 76;

ホ　会計監査人　第七十七条に規定する事項

(e) a financial auditor: the matters 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 related to the matters stated in (a) or (b) below, when the shareholder has notified the stock company of the matters prescribed in those items based on a demand under Article 305, paragraph (1) of the Act (excluding any matters that are clearly false), the content of those matters:

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 matters 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 matters 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) If two or more shareholders have submitted proposals with the same purpose, the reference documents for the shareholders meeting need not separately state the proposals and the content of the opinions of the directors (in the case of a company with 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) If reasons have been submitted by two or more shareholders for proposals with the same purpose, the reference documents for the shareholders 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 Shareholders 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) If measures are taken to make the information related to the matters stated in the reference documents for a shareholders meeting (excluding the matters stated below) available to the shareholders continuously by electronic or magnetic means from the time of dispatch of the notice of calling related to the relevant shareholders meeting until the date on which three months have elapsed from the date of the shareholders meeting (of the methods stated in Article 222, paragraph (1), item (i), (b), limited to those performed by a method using an automatic public transmission server (meaning equipment that has the function to automatically publicly transmit information recorded on the part of the recording media available that is for automatic public transmission use or to input information to the equipment, by being connected to a telecommunications line for public use; the same applies below) connected to the internet; the same applies in paragraph (3)), the matters are deemed to have been provided to shareholders in the reference documents for the shareholders meeting in which the matters are stated; provided, however, that 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

(ii) the matters in the case where the matters stated in Article 133, paragraph (3), item (i) of the Act are to be stated in the reference documents for a shareholders meeting;

三　次項の規定により株主総会参考書類に記載すべき事項

(iii) the relevant matters to be stated in the reference documents for a shareholders meeting pursuant to the provisions of the following paragraph;

四　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

(iv) the matters to be stated in the reference documents for a shareholders meeting (excluding the matters stated in the preceding items) 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 those matters.

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 shareholders meeting provided to the shareholders must state the codes, including characters, symbols, and other marks, or combinations of those characters, symbols, and marks, for identifying on the internet the relevant part of the automatic public transmission server used for the measures of that paragraph that is used for the purposes of implementing the measures, allowing the receiver of information to inspect the content of information and record the information in the files stored on a computer through direct input into the computer used by that receiver.

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 the information related to the matters stated in the items of that paragraph available to shareholders by electronic or magnetic means.

第三款　種類株主総会

Subsection 3 General Meetings of 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 matters prescribed in each of the following items:

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 matters 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 matters 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 a general meeting of 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 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 under Article 318, paragraph (1) of the Act, as applied mutatis mutandis pursuant to Article 325 of the Act.

第四款　電子提供措置

Subsection 4 Measures for Electronic Provision

（電子提供措置）

(Measures for Electronic Provision)

第九十五条の二　法第三百二十五条の二に規定する法務省令で定めるものは、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ものによる措置とする。

Article 95-2 The measure prescribed by Ministry of Justice Order as provided in Article 325-2 of the Act is a measure taken by means of using an automatic public transmission server connected to the internet, from among the means stated in Article 222, paragraph (1), (b).

（電子提供措置をとる場合における招集通知の記載事項）

(Matters to Be Provided in the Notice of Calling When Taking Measures for Electronic Provision)

第九十五条の三　法第三百二十五条の四第二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 95-3 (1) The matters prescribed by Ministry of Justice Order as provided in Article 325-4, paragraph (2), item (iii) of the Act are as follows:

一　電子提供措置をとっているときは、電子提供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電子提供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その他の当該者が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ために必要な事項

(i) if measures for electronic provision are taken, the codes, including characters, symbols, and other marks, or combinations of those characters, symbols, and marks, for identifying on the internet the part of the automatic public transmission server used for measures for electronic provision that is used for the purpose of taking measures for electronic provision, allowing the receiver of that information to inspect the content of the information and record the information in the files stored on a computer through direct input into the computer used by the receiver, and other matters necessary for that person to inspect the content of the information and record the information in files stored in the computer;

二　法第三百二十五条の三第三項に規定する場合には、同項の手続であって、金融商品取引法施行令（昭和四十年政令第三百二十一号）第十四条の十二の規定によりインターネットを利用して公衆の縦覧に供されるもの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することができるものその他の当該者が当該情報の内容を閲覧するために必要な事項

(ii) in the case as provided in Article 325-3, paragraph (3) of the Act, the codes, including characters, symbols, and other marks, or combinations of those characters, symbols, and marks, for identifying on the internet the information that is made available for public inspection via the internet pursuant to Article 14-12 of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965) in the procedure referred to in that paragraph, allowing the receiver of that information to inspect the content of the information through direct input into a computer used by the receiver, and other matters necessary for that person to inspect the content of the information.

２　法第三百二十五条の七において読み替えて準用する法第三百二十五条の四第二項第三号に規定する法務省令で定める事項は、前項第一号に掲げる事項とする。

(2) The matters prescribed by Ministry of Justice Order as provided in Article 325-4, paragraph (2), item (iii) of the Act as applied mutatis mutandis pursuant to Article 325-7 of the Act following the deemed replacement of terms are the matters stated in item (i) of the preceding paragraph.

（電子提供措置事項記載書面に記載することを要しない事項）

(Matters that Need Not Be Included in the Document Stating the Matters Subject to Measures for Electronic Provision)

第九十五条の四　法第三百二十五条の五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 95-4 (1) The matters prescribed by Ministry of Justice Order as provided in Article 325-5, paragraph (3) of the Act are as follows:

一　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。）

(i) the matters to be stated in the reference documents for a shareholders meeting (excluding the following):

イ　議案

(a) proposals;

ロ　株主総会参考書類に記載すべき事項（イに掲げるものを除く。）につき電子提供措置事項記載書面に記載しない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

(b) the matters to be stated in the reference documents for a shareholders meeting (excluding the matters stated in (a)) if the company auditor, audit and supervisory committee, or audit committee states an objection to the matters not being stated, in the document stating the matters subject to measures for electronic provision, those matters;

二　事業報告（法第四百三十七条に規定する事業報告をいう。以下この号において同じ。）に記載され、又は記録された事項（次に掲げるものを除く。）

(ii) the matters stated or recorded in the business report (meaning the business report prescribed in Article 437 of the Act; the same applies below in this item) (excluding the following):

イ　第百二十条第一項第五号及び第七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の三までに掲げる事項

(a) the matters stated in Article 120, paragraph (1), items (v) and (vii), and Article 121, items (i) and (ii), and (iv) through (vi)-3;

ロ　事業報告に記載され、又は記録された事項（イに掲げるものを除く。）につき電子提供措置事項記載書面に記載しない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

(b) the matters stated or recorded in the business report (excluding the matters stated in (a)) if the company auditor, audit and supervisory committee, or audit committee states an objection to the matters not being stated, in the document stating the matters subject to measures for electronic provision, those matters;

三　法第四百三十七条に規定する計算書類に記載され、又は記録された事項

(iii) the matters stated or recorded in the financial statements prescribed in Article 437 of the Act;

四　法第四百四十四条第六項に規定する連結計算書類に記載され、又は記録された事項

(iv) the matters stated or recorded in consolidated financial statements prescribed in Article 444, paragraph (6) of the Act.

２　次の各号に掲げる事項の全部又は一部を電子提供措置事項記載書面に記載しないときは、取締役は、当該各号に定める事項を株主（電子提供措置事項記載書面の交付を受ける株主に限る。以下この項において同じ。）に対して通知しなければならない。

(2) If all or a part of the matters stated in the following items is not to be included in the document stating the matters subject to measures for electronic provision, the director must notify the shareholders (limited to the shareholders that have the

document stating the matters subject to measures for electronic provision delivered; the same applies below in this paragraph) of the matters prescribed in each of the following items:

一　前項第二号に掲げる事項　監査役、監査等委員会又は監査委員会が、電子提供措置事項記載書面に記載された事項（事業報告に記載され、又は記録された事項に限る。）が監査報告を作成するに際して監査をした事業報告に記載され、又は記録された事項の一部である旨を株主に対して通知すべきことを取締役に請求したときは、その旨

(i) the matters stated in item (ii) of the preceding paragraph: if the company auditor, audit and supervisory committee, or audit committee requests the director to notify the shareholders that the matters included in the document stating the matters subject to measures for electronic provision (limited to the matters stated or recorded in the business report) is a part of the matters stated or recorded in the business report audited when preparing an audit report, that fact;

二　前項第三号に掲げる事項　監査役、会計監査人、監査等委員会又は監査委員会が、電子提供措置事項記載書面に記載された事項（計算書類に記載され、又は記録された事項に限る。）が監査報告又は会計監査報告を作成するに際して監査をした計算書類に記載され、又は記録された事項の一部である旨を株主に対して通知すべきことを取締役に請求したときは、その旨

(ii) the matters stated in item (iii) of the preceding paragraph: if the company auditor, financial auditor, audit and supervisory committee, or audit committee requests the directors to notify the shareholders that the matters included in the document stating the matters subject to measures for electronic provision (limited to the matters stated or recorded in financial statements)is a part of the matters stated or recorded in the financial statements audited when preparing an audit report or financial audit report, that fact;

三　前項第四号に掲げる事項　監査役、会計監査人、監査等委員会又は監査委員会が、電子提供措置事項記載書面に記載された事項（連結計算書類に記載され、又は記録された事項に限る。）が監査報告又は会計監査報告を作成するに際して監査をした連結計算書類に記載され、又は記録された事項の一部である旨を株主に対して通知すべきことを取締役に請求したときは、その旨

(iii) the matters stated in item (iv) of the preceding paragraph: if the company auditor, financial auditor, audit and supervisory committee, or audit committee requests the directors to notify the shareholders that the matters stated in the document stating the matters subject to measures for electronic provision (limited to the matters stated or recorded in consolidated financial statements) is a part of the matters stated or recorded in the consolidated financial statements audited when preparing an audit report or financial audit report, that fact.

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 audit and supervisory committee, the election of a directors who are audit and supervisory committee members or other directors, or accounting advisors; the same applies below in this Article) under 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 matters must also be decided at the time of 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 officers (in the case of an accounting advisor, their 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 (if they are elected as substitutes for two or more company officers, the two or more company officers), the priority order for 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 the election is rescinded before a substitute company officer assumes the position, that fact and the procedure followed to rescind the election.

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) Any resolutions related to the election of a substitute company officer are effective until the start of the first annual shareholders meeting held after the resolution, unless otherwise provided for in the articles of incorporation; provided, however, that this does not preclude any shortening of that period by a resolution of a shareholders meeting (if the substitute company officer is elected by a resolution at a general meeting of class shareholders in accordance with the provisions concerning the matters stated in Article 108, paragraph (1), item (ix) of the Act, the general meeting of class shareholders).

（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 matters to be 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 under Article 342, paragraph (1) of the Act, a director (the chairperson of the shareholders meeting, if any; or the shareholder making the request, if there is no director or chairperson appointed) must disclose before a resolution of the election of directors (in the case of a company with audit and supervisory committee, directors who are audit and supervisory committee members or other directors; the same applies below in this Article) at a shareholders meeting specified in that 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 stated in Article 342, paragraph (4) of the Act, if, in electing directors at a shareholders 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 the 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 the 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, the number of directors 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 shareholders meeting under Article 342, paragraph (1) of the Act is the number of directors that are to be elected by a resolution of the shareholders meeting, without having to comply with the provisions of paragraph (3) and paragraph (4) of that Article.

第三節　取締役

Section 3 Directors

（業務の適正を確保するための体制）

(Systems Necessary to Ensure Proper Operations)

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 for the retention and management of information related 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 the 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 duties of a director of the stock company are executed 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 duties of an employee of the stock company are executed in compliance 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 operations in a business group comprised of the stock company and its parent company or subsidiary companies:

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 on matters to the stock company regarding the execution of the duties of a director, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act, and other persons in equivalent positions (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 the 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 duties of a director, etc. of a subsidiary company of the stock company are executed 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 duties of a director, etc. or an employee of a subsidiary company of the stock company are executed in compliance 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) If a stock company has 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) If a stock company is not a company with company auditor, the systems as provided in paragraph (1) are to include systems for the director to report matters 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 a stock company the articles of incorporation of which contain provisions that limit the scope of audits by a company auditor to matters 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, matters 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) matters regarding the 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) matters related to ensuring the effectiveness of instructions given by a company auditor of the company with company auditor to the employee specified 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 director, accounting advisor, and employee 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 director, accounting advisor, company auditor, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act, and other persons in equivalent positions and employee of a subsidiary company of the company with company auditor or person who receives 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 a person who makes a report under the preceding item are not treated disadvantageously due to the fact that it has made 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) matters related to policies concerning the procedure for advance payment or reimbursement of expenses that arise in relation to the execution of the duties of

the company auditor of the company with company auditor or any other processing of expenses or obligations that arise in relation to the 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.

（取締役の報酬等のうち株式会社の募集株式について定めるべき事項）

(Matters to Be Prescribed with Respect to Stock Company's Shares for Subscription Which Represent Remunerations for Directors)

第九十八条の二　法第三百六十一条第一項第三号に規定する法務省令で定める事項は、同号の募集株式に係る次に掲げる事項とする。

Article 98-2 The matters prescribed by Ministry of Justice Order as provided in Article 361, paragraph (1), item (iii) of the Act are the following matters related to the shares for subscription referred to in that item:

一　一定の事由が生ずるまで当該募集株式を他人に譲り渡さないことを取締役に約させることとするときは、その旨及び当該一定の事由の概要

(i) if a director is asked to promise that it will not transfer the shares for subscription to others until certain grounds arise, that fact and a summary of those certain grounds;

二　一定の事由が生じたことを条件として当該募集株式を当該株式会社に無償で譲り渡すことを取締役に約させることとするときは、その旨及び当該一定の事由の概要

(ii) if a director is asked to promise that it will transfer the shares for subscription to the stock company without charge on the condition of certain grounds arising, that fact and a summary of those certain grounds;

三　前二号に掲げる事項のほか、取締役に対して当該募集株式を割り当てる条件を定めるときは、その条件の概要

(iii) if conditions other than those stated in the preceding two items are to be prescribed for the allotment of the shares for subscription to a director, a summary of those conditions.

（取締役の報酬等のうち株式会社の募集新株予約権について定めるべき事項）

(Matters to Be Prescribed with Respect to the Stock Company's Share Options for Subscription Which Represent Remunerations for Directors)

第九十八条の三　法第三百六十一条第一項第四号に規定する法務省令で定める事項は、同号の募集新株予約権に係る次に掲げる事項とする。

Article 98-3 The matters prescribed by Ministry of Justice Order as provided in Article 361, paragraph (1), item (iv) of the Act are the following matters related to the share options for subscription referred to in that item:

一　法第二百三十六条第一項第一号から第四号までに掲げる事項（同条第三項の場合には、同条第一項第一号、第三号及び第四号に掲げる事項並びに同条第三項各号に掲げる事項）

(i) the matters stated in Article 236, paragraph (1), items (i) through (iv) of the Act (in the case referred to in paragraph (3) of that Article, the matters stated in paragraph (1), items (i), (iii), and (iv) of that Article and the matters stated in the items of paragraph (3) of that Article);

二　一定の資格を有する者が当該募集新株予約権を行使することができることとするときは、その旨及び当該一定の資格の内容の概要

(ii) if it is arranged that a person of a certain status may exercise the share options for subscription, that fact and a summary of the content of that certain status;

三　前二号に掲げる事項のほか、当該募集新株予約権の行使の条件を定めるときは、その条件の概要

(iii) if conditions other than those stated in the preceding two items are to be prescribed for the exercise of the share options for subscription , a summary of those conditions;

四　法第二百三十六条第一項第六号に掲げる事項

(iv) the matters stated in Article 236, paragraph (1), item (vi) of the Act;

五　法第二百三十六条第一項第七号に掲げる事項の内容の概要

(v) a summary of the content of the matters stated in Article 236, paragraph (1), item (vii) of the Act;

六　取締役に対して当該募集新株予約権を割り当てる条件を定めるときは、その条件の概要

(vi) if conditions are to be prescribed for allotting the share options for subscription to directors, a summary of those conditions.

（取締役の報酬等のうち株式等と引換えにする払込みに充てるための金銭について定めるべき事項）

(Matters to Be Prescribed With Respect to Money to Be Allocated for Payments in Exchange for Shares, etc. Which Represents Remunerations for Directors)

第九十八条の四　法第三百六十一条第一項第五号イに規定する法務省令で定める事項は、同号イの募集株式に係る次に掲げる事項とする。

Article 98-4 (1) The matters prescribed by Ministry of Justice Order as provided in Article 361, paragraph (1), item (v), (a) of the Act are the following matters related to the shares for subscription referred to in (a) of that item:

一　一定の事由が生ずるまで当該募集株式を他人に譲り渡さないことを取締役に約させることとするときは、その旨及び当該一定の事由の概要

(i) if a director is asked to promise that it will not transfer the shares for subscription to others until certain grounds arise, that fact and a summary of those certain grounds;

二　一定の事由が生じたことを条件として当該募集株式を当該株式会社に無償で譲り渡すことを取締役に約させることとするときは、その旨及び当該一定の事由の概要

(ii) if a director is asked to promise that it will transfer the shares for subscription to the stock company without charge on the condition of certain grounds arising, that fact and a summary of those certain grounds;

三　前二号に掲げる事項のほか、取締役に対して当該募集株式と引換えにする払込みに充てるための金銭を交付する条件又は取締役に対して当該募集株式を割り当てる条件を定めるときは、その条件の概要

(iii) if conditions for the delivery of money to be allocated for payments in exchange for the shares for subscription to a director or conditions for the allotment of the shares for subscription to a director are to be prescribed, in addition to the conditions stated in the preceding two items, a summary of those conditions.

２　法第三百六十一条第一項第五号ロに規定する法務省令で定める事項は、同号ロの募集新株予約権に係る次に掲げる事項とする。

(2) The matters prescribed by Ministry of Justice Order as provided in Article 361, paragraph (1), item (v), (b) of the Act are the following matters related to the share options for subscription referred to in (b) of that item:

一　法第二百三十六条第一項第一号から第四号までに掲げる事項（同条第三項の場合には、同条第一項第一号、第三号及び第四号に掲げる事項並びに同条第三項各号に掲げる事項）

(i) the matters stated in Article 236, paragraph (1), items (i) through (iv) of the Act (in the case referred to in paragraph (3) of that Article, the matters stated in paragraph (1), items (i), (iii), and (iv) of that Article and the matters stated in the items of paragraph (3) of that Article);

二　一定の資格を有する者が当該募集新株予約権を行使することができることとするときは、その旨及び当該一定の資格の内容の概要

(ii) if it is arranged that a person of a certain status may exercise the share options for subscription, that fact and a summary of the content of that certain status;

三　前二号に掲げる事項のほか、当該募集新株予約権の行使の条件を定めるときは、その条件の概要

(iii) if conditions other than those stated in the preceding two items are to be prescribed for the exercise of the share options for subscription, a summary of those conditions;

四　法第二百三十六条第一項第六号に掲げる事項

(iv) the matters stated in Article 236, paragraph (1), item (vi) of the Act;

五　法第二百三十六条第一項第七号に掲げる事項の内容の概要

(v) a summary of the content of the matters stated in Article 236, paragraph (1), item (vii) of the Act;

六　取締役に対して当該募集新株予約権と引換えにする払込みに充てるための金銭を交付する条件又は取締役に対して当該募集新株予約権を割り当てる条件を定めるときは、その条件の概要

(vi) if conditions for the delivery of money to be allocated for payments in exchange for the share options for subscription to directors or conditions for the allotment of the share options for subscription to directors are to be prescribed, a summary of those conditions.

（取締役の個人別の報酬等の内容についての決定に関する方針）

(Policy on Decisions on the Details of the Remunerations for Individual Directors)

第九十八条の五　法第三百六十一条第七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 98-5 The matters prescribed by Ministry of Justice Order as provided in Article 361paragraph (7) of the Act are as follows:

一　取締役（監査等委員である取締役を除く。以下この条において同じ。）の個人別の報酬等（次号に規定する業績連動報酬等及び第三号に規定する非金銭報酬等のいずれでもないものに限る。）の額又はその算定方法の決定に関する方針

(i) the policy on decisions on the amounts of remunerations, etc. (limited to those that are neither the performance-linked remunerations, etc. prescribed in the following item nor the non-monetary remunerations, etc. prescribed in item (iii)) for individual directors (excluding a director who is an audit and supervisory committee member; the same applies below in this Article) or the calculation method;

二　取締役の個人別の報酬等のうち、利益の状況を示す指標、株式の市場価格の状況を示す指標その他の当該株式会社又はその関係会社（会社計算規則第二条第三項第二十五号に規定する関係会社をいう。）の業績を示す指標（以下この号及び第百二十一条第五号の二において「業績指標」という。）を基礎としてその額又は数が算定される報酬等（以下この条並びに第百二十一条第四号及び第五号の二において「業績連動報酬等」という。）がある場合には、当該業績連動報酬等に係る業績指標の内容及び当該業績連動報酬等の額又は数の算定方法の決定に関する方針

(ii) if, among the remunerations, etc. for individual directors, there are remunerations, etc. for which the amounts or numbers are calculated based on an index indicating the status of profits, the index indicating the status of the market price of shares, or any other index indicating the performance of the stock company or its associated company (meaning the associated company prescribed in Article 2, paragraph (3), item (xxv) of the Regulations on Corporate Accounting) (that index is referred to below as the "performance index" in this item and Article 121, item (v)-2, and those remunerations, etc. are referred to below as the "performance-linked remunerations, etc." in this Article and Article 121, items (iv) and (v)-2), the content of the performance index related to the performance-linked remunerations, etc. and the policy on decisions on the method for calculating the amounts or numbers for the performance-linked remunerations, etc.;

三　取締役の個人別の報酬等のうち、金銭でないもの（募集株式又は募集新株予約権と引換えにする払込みに充てるための金銭を取締役の報酬等とする場合における当該募集株式又は募集新株予約権を含む。以下この条並びに第百二十一条第四号及び第五号の

三において「非金銭報酬等」という。）がある場合には、当該非金銭報酬等の内容及び当該非金銭報酬等の額若しくは数又はその算定方法の決定に関する方針

(iii) if, among the remunerations, etc. for individual directors, there are remunerations, etc. that are not monetary (including the shares for subscription or the share options for subscription if money to be allocated for payments in exchange for those shares for subscription or share options for subscription is going to be used for remunerations, etc. for directors; referred to below as "non-monetary remunerations, etc." in this Article and Article 121, items (iv) and (v)-3), the content of the non-monetary remunerations, etc. and the policy on decisions on the amounts or numbers for the non-monetary remunerations, etc. or the calculation method;

四　第一号の報酬等の額、業績連動報酬等の額又は非金銭報酬等の額の取締役の個人別の報酬等の額に対する割合の決定に関する方針

(iv) the policy on decisions on the proportion of the amounts of the remunerations, etc. referred to in item (i), the amounts of performance-linked remunerations, etc., or the amounts of non-monetary remunerations, etc. to the amounts of remunerations, etc. of individual directors;

五　取締役に対し報酬等を与える時期又は条件の決定に関する方針

(v) the policy on decisions on the time or conditions for the payment of remunerations, etc. to directors;

六　取締役の個人別の報酬等の内容についての決定の全部又は一部を取締役その他の第三者に委任することとするときは、次に掲げる事項

(vi) if all or a part of the decisions on the content of the remunerations, etc. for individual directors are to be delegated to a director or any other third party, the following matters:

イ　当該委任を受ける者の氏名又は当該株式会社における地位及び担当

(a) the name of the delegated person or that person's position and assignment at the stock company;

ロ　イの者に委任する権限の内容

(b) the content of the authority delegated to the person referred to in (a);

ハ　イの者によりロの権限が適切に行使されるようにするための措置を講ずることとするときは、その内容

(c) if a measure is to be taken in order to ensure the adequate exercise of the authority referred to in (b) by the person referred to in (a), the content of that measure;

七　取締役の個人別の報酬等の内容についての決定の方法（前号に掲げる事項を除く。）

(vii) the method for determining the details of the remunerations, etc. for individual directors (excluding the matter described in the preceding item);

八　前各号に掲げる事項のほか、取締役の個人別の報酬等の内容についての決定に関する重要な事項

(viii) in addition to the matters stated in the preceding items, important matters regarding decisions on the details of the remunerations, etc. for individual directors.

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）

(Matters 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 matters 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 any decisions on the matters stated in the items of Article 676 of the Act in relation to two or more solicitations (meaning the solicitation of Article 676; the same applies below in this Article) are 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 related 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 matters 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) of the Act; the same applies below in this item) and an outline of other matters related 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 any decisions on the matters stated 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 the property that is part of the trust property) are delegated, the matter prescribed by Ministry of Justice

Order as provided in Article 362, paragraph (4), item (v) is the fact that those decisions are delegated.

（業務の適正を確保するための体制）

(Systems Necessary to Ensure Proper Operations)

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 for the retention and management of information related 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 the 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 duties of a director of the stock company are executed 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 duties of an employee of the stock company are executed in compliance 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 operations in a business group comprised of the stock company and its parent company or subsidiary companies:

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 on matters to the stock company regarding the execution of the duties of a director, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act, and other persons in equivalent positions (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 the 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 duties of a director, etc. of a subsidiary company of the stock company are executed 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 duties of a director, etc. or an employee of a subsidiary company of the stock company are executed in compliance 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) If a stock company is not a company with company auditor, the systems as provided in the preceding paragraph are to include systems for the director to report matters to be reported to the 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 a stock company for which the articles of incorporation of which contain provisions that limit the scope of audits by a company auditor to matters 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 company auditor, matters 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) matters regarding the independence of the employee of the preceding item from the director 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) matters related to ensuring the effectiveness of instructions given by a company auditor of the company with company auditor to the employee specified 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 director, accounting advisor, and employee 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 director, accounting advisor, company auditor, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act, and other persons in equivalent positions, and employee of a subsidiary company of the company with company auditor or person who receives 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 a person who makes a report under the preceding item is not treated disadvantageously due to the fact that it has made 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) matters related to policies concerning the procedure for advance payment or reimbursement of expenses that arise in relation to the execution of the duties of the company auditor of the company with company auditor or any other processing of expenses or obligations that arise in relation to the 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 Meetings)

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 the minutes of board of directors meetings under 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) The minutes of board of directors meeting 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) The minutes of board of directors meeting must include the following matters:

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 where the board of directors meeting was held (including the method of the attendance if directors (in the case of a company with audit and supervisory committee, directors who are audit and supervisory committee members or other directors), executive officers, accounting advisors, company auditors, financial auditors, or shareholders not at the place were in attendance 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 under 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 called in response to a demand of a director under 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 called 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 called in response to a demand of a shareholder under 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 called 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 called in response to a demand of a company auditor under 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 called 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 called 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 called 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 called in response to a demand of an executive officer under 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 called 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 of that meeting;

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 has a special interest in 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 are stated or remarks are made at the board of directors meeting pursuant to the following provisions, a summary of the content of those opinions or remarks:

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;

チ　法第四百三十条の二第四項

(h) Article 430-2, paragraph (4) 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 advisors, financial auditors, or 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 stated in the following items, the minutes of the board of directors meeting are to include the matters prescribed in each of the following items:

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 made at the board of directors meeting pursuant to the provisions of Article 370 of the Act: the following matters:

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 matters regarding which a resolution is deemed to have been made 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 who has proposed the matter in (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 made 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 who has performed duties related to the 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) if a report to the board of directors is found to be 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 matters:

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 matters regarding which a report to the board of directors is found to be 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 found to be 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 who has performed duties related to the 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's 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's report prepared pursuant to the provisions of Article 374, paragraph (1) of the Act must include the following matters:

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 matters agreed upon by a company with accounting advisors regarding the performance of duties by an 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 a director or executive officer, and accounting advisor;

三　会計方針（会社計算規則第二条第三項第六十二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 matters related to accounting policies (meaning the accounting policies as provided in Article 2, paragraph (3), (lxii) of the Regulations on Corporate Accounting) (excluding those of little importance):

イ　資産の評価基準及び評価方法

(a) the valuation standard and method of valuation of assets;

ロ　固定資産の減価償却の方法

(b) the method of depreciation of fixed assets;

ハ　引当金の計上基準

(c) the recording standard for allowances and provisions;

ニ　収益及び費用の計上基準

(d) the recording standard 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 matters for the 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 for the preparation of accounting documents and other processes and methods 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 for it:

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 matters 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 the preparation of accounting documents have not been prepared or have not been appropriately preserved, that fact and the reason for it;

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 matters regarding which the accounting advisor consulted with a director or executive officer during the preparation of accounting documents.

（計算書類等の備置き）

(Keeping 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 stated in the items of that paragraph (referred to below as "location for keeping the accounting advisor's 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 keeping the accounting advisor's report, etc. from among the offices of the certified public accountant or the audit corporation, or the certified public tax accountant or the tax accountancy corporation that is the accounting advisor (if the accounting advisor is a person who works at a tax accountant office of a certified public tax accountant or belongs to a tax accountancy 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 accountancy corporation pursuant to the provisions of that paragraph, the tax accountant office or an office of the tax accountancy corporation where that 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 that is not the head office or branch office of a company with accounting advisors as the location for keeping the accounting advisor's 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 keeping the accounting advisor's report, etc., it must notify the company with accounting advisors of the location for keeping the accounting advisor's report, etc. without delay.

（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 certified public tax accountant or the tax accountancy 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 matters 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 their duties, 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 to develop 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) a director, accounting advisor, and employee 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) a director, accounting advisor, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act and other persons in equivalent positions, and employee of a subsidiary company 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 the company auditor needs to communicate in order to properly execute their duties.

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 a risk of the company auditor becoming 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) When executing their duties, the company auditor must endeavor to communicate and exchange information with other company auditors of the stock company, and with company auditors and other persons in equivalent positions of the parent company and subsidiary companies of the stock company as needed.

（監査役の調査の対象）

(Items Subject to 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 items prescribed by Ministry of Justice Order as provided in Article 384 of the Act are 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 matters 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 their duties, 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 to develop 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) a director, accounting advisor, and employee 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) a director, accounting advisor, executive officer, member who executes the operations, person who is to perform the duties of Article 598, paragraph (1) of the Act and other persons in equivalent positions, and employee of a subsidiary company 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 the company auditor needs to communicate in order to properly execute their duties.

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 a risk of the company auditor becoming 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) When executing their duties, the company auditor must endeavor to communicate and exchange information with other company auditors of the stock company, and with company auditors and other persons in equivalent positions of the parent company and subsidiary companies of the stock company as needed.

（監査の範囲が限定されている監査役の調査の対象）

(Items Subject to 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 The materials 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 shareholders 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) a proposal regarding the acquisition of shares of the stock company (limited to the parts related to the total amount of monies, etc. delivered at the time of 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) a proposal regarding dividends from surplus (limited to the parts related to the total amount of monies, etc. delivered at the time of 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) a proposal related to the reduction of the amount of stated capital under 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) a proposal related to the reduction of the amount of reserves under 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) a proposal related to the increase in the amount of stated capital under 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) a proposal related to the increase in the amount of reserves under 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) a proposal related to the appropriation of surplus under 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 matters if proposals including those matters are submitted to the shareholders 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) matters regarding the increased stated capital and capital reserve under 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) matters regarding the increased stated capital and capital reserve under 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) matters regarding the amount of stated capital and reserves under 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) matters regarding the amount of stated capital and reserves under 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) matters regarding the amount of stated capital and reserves under 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) matters regarding the amount of stated capital and reserves under 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) matters regarding the amount of stated capital and reserves under 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) matters regarding the amount of stated capital and reserves under Article 773, paragraph (1), item (v) of the Act;

リ　法第七百七十四条の三第一項第三号の資本金及び準備金の額に関する事項

(i) matters regarding the amount of stated capital and reserves referred to in Article 774-3, paragraph (1), item (iii) of the Act;

ヌ　法第七百七十四条の三第一項第八号イの資本金及び準備金の額に関する事項

(j) matters regarding the amount of stated capital and reserves referred to in Article 774-3, paragraph (1), item (viii), (a) 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) in addition to what is stated in the preceding three items, matters equivalent to them.

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 the minutes of board of company auditors meeting under 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) The minutes of the board of company auditors meeting 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) The minutes of the board of company auditors meeting must include the following matters:

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 method of the attendance if company auditors, directors, accounting advisors, or financial auditors 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) a summary of the progress of the agenda of the board of company auditors meeting and the results of that meeting;

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 are stated or remarks are made at the board of company auditors meeting pursuant to the following provisions, a summary of those opinions or remarks:

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 advisors, and financial auditors 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) If a report to the board of company auditors is found to be unnecessary pursuant to the provisions of Article 395 of the Act, the minutes of the board of company auditors meeting are to contain the following matters:

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 regarding which a report to the board of company auditors is found to be 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 found to be 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 who has performed duties related to 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 matters 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 their duties, endeavor to communicate with the following persons and to improve the collection of information and the audit environment; provided, however, that this must not be construed as recognizing the creation and maintenance of relationships that carry a risk of the financial auditor becoming 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) a director, accounting advisor, and employee 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) a director, accounting advisor, executive officer, members who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act and other persons in equivalent positions, and employee of a subsidiary company 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 the financial auditor needs to communicate in order to properly execute their duties.

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 the minutes of audit and supervisory committee meeting under 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) The minutes of the audit and supervisory committee meeting 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) The minutes of the audit and supervisory committee meeting must include the following matters:

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 method of the attendance if audit and supervisory committee members, directors (excluding those who are audit and supervisory committee members), accounting advisors, or financial auditors 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) a summary of the progress of the agenda of the audit and supervisory committee meeting and the results of that meeting;

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 has a special interest in a matter requiring a resolution, the name of the 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 are stated or remarks are made at the audit and supervisory committee meeting pursuant to the following provisions, a summary of those opinions or remarks:

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 advisors, or financial auditors 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 found to be unnecessary pursuant to the provisions of Article 399-12 of the Act, the minutes of the audit and supervisory committee meeting are to contain the following matters:

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 matters regarding which a report to the audit and supervisory committee is found to be 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 found to be 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 who has performed duties related to the preparation of the minutes.

（業務の適正を確保するための体制）

(Systems Necessary to Ensure Proper Operations)

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) The matters 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) matters related to a director and employee 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) matters regarding the independence of the director and employee of the preceding item from other directors of the stock company (excluding a director who is an audit and supervisory committee member);

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) matters related to ensuring the effectiveness of instructions given by the audit and supervisory committee of the stock company to the director and employee specified 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 director (excluding a director who is an audit and supervisory committee member), accounting advisor, and employee 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 director, accounting advisor, company auditor, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act, and other persons in equivalent positions, and employee of a subsidiary company of the stock company or person who receives 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 a person who makes a report under the preceding item is not treated disadvantageously due to the fact it has made 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) matters related to policies concerning the procedure for advance payment or reimbursement of expenses that arise in relation to the execution of the duties of the audit and supervisory committee member of the stock company (limited to those related to the execution of the duties of the audit and supervisory committee) or any other processing of expenses or obligations that arise in relation to the 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 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 for the retention and management of information related 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 the 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 duties of a director of the stock company are executed 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 duties of an employee of the stock company are executed in compliance 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 operations in a business group comprised of the stock company and its parent company or subsidiary companies:

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 on matters to the stock company regarding the execution of the duties of a director, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act, and other persons in equivalent positions (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 the 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 duties of a director, etc. of a subsidiary company of the stock company are executed 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 duties of a director, etc. or an employee of a subsidiary company of the stock company are executed in compliance 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）

(Matters 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 matters 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 any decisions on the matters stated in the items of Article 676 of the Act in relation to two or more solicitations (meaning the solicitation of Article 676; the same applies below in this Article) are 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 related 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 matters 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) of the Act; the same applies below in this item) and an outline of other matters related 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 any decisions on the matters stated 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 the property that is part of the trust property) are delegated, the matter prescribed by Ministry of Justice Order as provided in Article 399-13, paragraph (4), item (v) is the fact that those decisions are delegated.

第九節　指名委員会等及び執行役

Section 9 Nominating Committees and Executive Officers

（執行役等の報酬等のうち株式会社の募集株式について定めるべき事項）

(Matters to Be Prescribed with Respect to the Stock Company's Shares for Subscription Which Represent Remunerations for Executive Officers, etc.)

第百十一条　法第四百九条第三項第三号に規定する法務省令で定める事項は、同号の募集株式に係る次に掲げる事項とする。

Article 111 The matters prescribed by Ministry of Justice Order as provided in Article 409, paragraph (3), item (iii) of the Act are the following matters related to the shares for subscription referred to in that item:

一　一定の事由が生ずるまで当該募集株式を他人に譲り渡さないことを執行役等に約させることとするときは、その旨及び当該一定の事由

(i) if an executive officer, etc. is asked to promise that they will not transfer the shares for subscription to others until certain grounds arise, that fact and those certain grounds;

二　一定の事由が生じたことを条件として当該募集株式を当該株式会社に無償で譲り渡すことを執行役等に約させることとするときは、その旨及び当該一定の事由

(ii) if an executive officer, etc. is asked to promise that they will transfer the shares for subscription to the stock company without charge on the condition of certain grounds arising, that fact and those certain grounds;

三　前二号に掲げる事項のほか、執行役等に対して当該募集株式を割り当てる条件を定めるときは、その条件

(iii) if conditions other than those stated in the preceding two items are to be prescribed for the allotment of the shares for subscription to an executive officer, etc., those conditions.

（執行役等の報酬等のうち株式会社の募集新株予約権について定めるべき事項）

(Matters to Be Prescribed with Respect to the Stock Company's Share Options for Subscription Which Represent Remunerations for Executive Officers, etc.)

第百十一条の二　法第四百九条第三項第四号に規定する法務省令で定める事項は、同号の募集新株予約権に係る次に掲げる事項とする。

Article 111-2 The matters prescribed by Ministry of Justice Order as provided in Article 409, paragraph (3), item (iv) of the Act are the following matters related to the share options for subscription referred to in that item:

一　法第二百三十六条第一項第一号から第四号までに掲げる事項（同条第三項（同条第四項の規定により読み替えて適用する場合に限る。以下この号において同じ。）の場合には、同条第一項第一号、第三号及び第四号に掲げる事項並びに同条第三項各号に掲げる事項）

(i) the matters stated in Article 236, paragraph (1), items (i) through (iv) of the Act (in the case referred to in paragraph (3) of that Article (limited to the case as applied following the deemed replacement of terms pursuant to the provisions of paragraph (4) of that Article; the same applies below in this item), the matters stated in paragraph (1), items (i), (iii), and (iv) of that Article and the matters stated in the items of paragraph (3) of that Article);

二　一定の資格を有する者が当該募集新株予約権を行使することができることとするときは、その旨及び当該一定の資格の内容

(ii) if it is arranged that a person of a certain status may exercise the share options for subscription, that fact and a summary of the content of that certain status;

三　前二号に掲げる事項のほか、当該募集新株予約権の行使の条件を定めるときは、その条件

(iii) if conditions other than those stated in the preceding two items are to be prescribed for the exercise of the share options for subscription, those conditions;

四　法第二百三十六条第一項第六号に掲げる事項

(iv) the matters stated in Article 236, paragraph (1), item (vi) of the Act;

五　法第二百三十六条第一項第七号に掲げる事項の内容

(v) the content of the matters stated in Article 236, paragraph (1), item (vii) of the Act;

六　執行役等に対して当該募集新株予約権を割り当てる条件を定めるときは、その条件

(vi) if conditions are to be prescribed for allotting the share options for subscription to an executive officer, etc., those conditions.

（執行役等の報酬等のうち株式等と引換えにする払込みに充てるための金銭について定めるべき事項）

(Matters to Be Prescribed With Respect to Money to Be Allocated for Payments in Exchange for Shares, etc. Which Represents Remunerations for Executive Officers, etc.)

第百十一条の三　法第四百九条第三項第五号イに規定する法務省令で定める事項は、同号イの募集株式に係る次に掲げる事項とする。

Article 111-3 (1) The matters prescribed by Ministry of Justice Order as provided in Article 409, paragraph (3), item (v), (a) of the Act are the following matters related to the shares for subscription referred to in (a) of that item:

一　一定の事由が生ずるまで当該募集株式を他人に譲り渡さないことを執行役等に約させることとするときは、その旨及び当該一定の事由

(i) if an executive officer, etc. is asked to promise that they will not transfer the shares for subscription to others until certain grounds arise, that fact and those certain grounds;

二　一定の事由が生じたことを条件として当該募集株式を当該株式会社に無償で譲り渡すことを執行役等に約させることとするときは、その旨及び当該一定の事由

(ii) if an executive officer, etc. is asked to promise that they will transfer the shares for subscription to the stock company without charge on the condition of certain grounds arising, that fact and those certain grounds;

三　前二号に掲げる事項のほか、執行役等に対して当該募集株式と引換えにする払込みに充てるための金銭を交付する条件又は執行役等に対して当該募集株式を割り当てる条件を定めるときは、その条件

(iii) if conditions are prescribed for the delivery of money to be allocated for payments in exchange for the shares for subscription to an executive officer, etc. or conditions for the allotment of the shares for subscription to an executive officer, etc. in addition to the conditions stated in the preceding two items, those conditions.

２　法第四百九条第三項第五号ロに規定する法務省令で定める事項は、同号ロの募集新株予約権に係る次に掲げる事項とする。

(2) The matters prescribed by Ministry of Justice Order as provided in Article 409, paragraph (3), item (v), (b) of the Act are the following matters related to the share options for subscription referred to in (b) of that item:

一　法第二百三十六条第一項第一号から第四号までに掲げる事項（同条第三項（同条第四項の規定により読み替えて適用する場合に限る。以下この号において同じ。）の場合には、同条第一項第一号、第三号及び第四号に掲げる事項並びに同条第三項各号に掲げる事項）

(i) the matters stated in Article 236, paragraph (1), items (i) through (iv) of the Act (in the case referred to in paragraph (3) of that Article (limited to the case as applied following the deemed replacement of terms pursuant to the provisions of paragraph (4) of that Article; the same applies below in this item), the matters stated in paragraph (1), items (i), (iii), and (iv) of that Article and the matters stated in the items of paragraph (3) of that Article);

二　一定の資格を有する者が当該募集新株予約権を行使することができることとするときは、その旨及び当該一定の資格の内容

(ii) if it is arranged that a person of a certain status may exercise the share options for subscription, that fact and a summary of the content of that certain status;

三　前二号に掲げる事項のほか、当該募集新株予約権の行使の条件を定めるときは、その条件

(iii) if conditions other than those stated in the preceding two items are to be prescribed for the exercise of the share options for subscription, those conditions;

四　法第二百三十六条第一項第六号に掲げる事項

(iv) the matters stated in Article 236, paragraph (1), item (vi) of the Act;

五　法第二百三十六条第一項第七号に掲げる事項の内容

(v) the content of the matters stated in Article 236, paragraph (1), item (vii) of the Act;

六　執行役等に対して当該募集新株予約権と引換えにする払込みに充てるための金銭を交付する条件又は執行役等に対して当該募集新株予約権を割り当てる条件を定めるときは、その条件

(vi) if conditions are prescribed for the delivery of money to be allocated to payments in exchange for the share options for subscription to an executive officer, etc. or conditions for the allotment of the share options for subscription to an executive officer, etc., those conditions.

（指名委員会等の議事録）

(Minutes of Nominating Committee Meetings)

第百十一条の四　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 111-4 (1) The preparation of minutes of nominating committee, etc. meeting under 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) The minutes of nominating committee, etc. meeting 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) The minutes of nominating committee, etc. meeting must include the following matters:

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 method of the attendance if directors, executive officers,

accounting advisors, or financial auditors not at the place 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 of that meeting;

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 has a special interest in 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 are stated or remarks are made, a summary of those opinions or remarks:

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 stated and remarks 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 stated and remarks 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 remarks related to a report to the audit committee member that was made at the audit committee if that report was made 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 advisors, or financial auditors 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) If a report to the nominating committee, etc. is found to be unnecessary pursuant to the provisions of Article 414 of the Act, the minutes of the nominating committee, etc. meeting are to contain the following matters:

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 matters regarding which a report to the nominating committee, etc. is found to be 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 found to be 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 who has performed duties related to the preparation of the minutes.

（業務の適正を確保するための体制）

(Systems Necessary to Ensure Proper Operations)

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) The matters 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) matters related to a director and employee 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) matters regarding the independence of the director and employee of the preceding item from the executive officer 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) matters related to ensuring the effectiveness of instructions given by the audit committee of the stock company to the director and employee specified 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 director (excluding a director who is an audit committee member), executive officer, accounting advisor, and employee 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 director, accounting advisor, company auditor, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act, and other persons in equivalent

positions, and employee of a subsidiary company of the stock company or person who receives 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 a person who makes a report under the preceding item are not treated disadvantageously due to the fact that it has made 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) matters related to policies concerning the procedure for advance payment or reimbursement of expenses that arise in relation to the execution of the duties of the audit committee member of the stock company (limited to those related to the execution of the duties of the audit committee) or any other processing of expenses or obligations that arise in relation to the execution of those 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 of the stock company 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 the following 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 for the retention and management of information related 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 the 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 duties of an executive officer of the stock company are executed 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 duties of an employee of the stock company are executed in compliance 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 operations in a business group comprised of the stock company and its parent company or subsidiary companies:

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 on matters to the stock company regarding the execution of the duties of a director, executive officer, member who executes the operations, person who is to perform the duties under Article 598, paragraph (1) of the Act, and other persons in equivalent positions (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 the 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 duties of a director, etc. of a subsidiary company of the stock company are executed 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 duties of a director, etc. or an employee of a subsidiary company of the stock company are executed in compliance 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 Officer, etc. for Damages

（報酬等の額の算定方法）

(Method for 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 method 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 (limited to a business year including one of the dates prescribed in (a) through (c) below and each prior business year, in accordance with the categories of the cases stated 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 economic benefits for each business year 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 the benefits 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 is made at a shareholders meeting under Article 425, paragraph (1) of the Act: the date of the resolution at the shareholders 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 shareholders 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) if consent is given for exemption from liability under the provisions of the articles of incorporation under Article 426, paragraph (1) of the Act (in the case of a company with board of directors, a resolution of the board of directors; the same applies in (b)): the date on which 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 is concluded: the date on which the fact that serves as the cause for liability occurred (in the case of two or more dates, the latest date);

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 stated in (a) by the number stated 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 the amount of the retirement allowance as the director, executive officer, or of the severance pay as the manager, or other employee, the amount corresponding to the part of consideration for performance of duties for 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 described 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 the officer, etc. who falls under the following categories, and 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. a 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 a 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. a director (excluding the directors specified 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 Those Representing 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 with the method prescribed by Ministry of Justice Order as provided in Article 425, paragraph (1), item (ii) of the Act is the amount prescribed in each of the following items, in accordance with the categories of cases stated 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 the share options received by the officer, etc. from the stock company as consideration for performance of duty; the same applies below in this Article): the amount obtained by multiplying the amount stated in (a) minus the amount stated in (b) (if the amount obtained is less than zero, then zero) by the number of shares of the stock company which were delivered to 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 under Article 236, paragraph (1), item (ii) of the Act for 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 under 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 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 multiplied 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, from the severance pay as the manager or other employee, the amount corresponding to the part of consideration for performance of duty for 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 having the nature of those described in the preceding three items.

第十一節　役員等のために締結される保険契約

Section 11 Insurance Policies Concluded for the Benefit of Officers

第百十五条の二　法第四百三十条の三第一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 115-2 The policies prescribed by Ministry of Justice Order as provided in Article 430-3, paragraph (1) of the Act are as follows:

一　被保険者に保険者との間で保険契約を締結する株式会社を含む保険契約であって、当該株式会社がその業務に関連し第三者に生じた損害を賠償する責任を負うこと又は当該責任の追及に係る請求を受けることによって当該株式会社に生ずることのある損害を保険者が填補することを主たる目的として締結されるもの

(i) an insurance policy under which the insureds include a stock company that concludes an insurance policy with the insurer, and which is concluded for the main purpose of the insurer compensating for any loss or damage that may be incurred by the stock company as a result of the stock company assuming liability to compensate for any loss or damage caused to a third party in connection with its business or the stock company becoming subject to a claim filed for the liability;

二　役員等が第三者に生じた損害を賠償する責任を負うこと又は当該責任の追及に係る請求を受けることによって当該役員等に生ずることのある損害（役員等がその職務上の義務に違反し若しくは職務を怠ったことによって第三者に生じた損害を賠償する責任を負うこと又は当該責任の追及に係る請求を受けることによって当該役員等に生ずることのある損害を除く。）を保険者が填補することを目的として締結されるもの

(ii) an insurance policy concluded for the main purpose of the insurer compensating for any loss or damage that may be incurred by an officer, etc. as a result of the officer, etc. assuming liability to compensate for any loss or damage caused to a third party or the officer, etc. becoming subject to a claim filed for such liability (excluding any loss or damage that may be incurred by an officer, etc. as a result of the officer, etc. assuming liability to compensate for any loss or damage caused to a third party or the officer, etc. becoming subject to a claim filed for such liability due to breaching the obligations in the course of duty, or neglecting the duty of the officer, etc.).

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 matters to be prescribed by Ministry of Justice Order as stated in the following provisions are governed by the Regulations on Corporate Accounting (excluding matters related to a business report and any detailed statements annexed to the report):

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から第六項まで

(ix) Article 445, paragraphs (4) through (6) 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 matters to be prescribed by Ministry of Justice Order as stated in the following items are governed by the provisions prescribed in each of those items (limited to a business report and any detailed statements annexed to the report); provided, however, that this does not apply if otherwise 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 A business report must contain the following matters:

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 matters regarding the status of the stock company (excluding the matters included in financial statements and any detailed statements annexed to those statements, and in 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 decision or resolution exists in regard to the 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 decision or resolution and an 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 the way a person is to control decisions on financial and business policies of the stock company (referred to as "basic policies" below in this item), the following matters:

イ　基本方針の内容の概要

(a) 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) a summary of concrete 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 a suitable business group, and other efforts contributing to the implementation 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 decisions on financial and business policies of the stock company from being controlled by an unsuitable person in relation to 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 director (in the case of a company with board of directors, the board of directors) of the stock company regarding pertinence of the efforts in (b) to the following requirements, and the reasons for that judgment (excluding any reasons that are only related to whether or not the company has 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 the 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 aim to secure the positions 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 a stock company 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 that wholly owned subsidiary company, etc. pursuant to the provisions of Article 847-3, paragraph (3) of the Act; the same applies below 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, that 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; the same applies below 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 company, 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 are any transactions between the stock company and its parent company, etc. (including any transactions between the stock company and a third party that result in a conflict of interest between the stock company and its parent company, etc.) that require the notes prescribed in Article 112, paragraph (1) of the Regulations on Corporate Accounting to be included in the tables of explanatory notes on the unconsolidated financial statements of the stock company for the relevant business year (excluding any transactions for which the matters stated in items (iv) through (vi) and (viii) of that paragraph are to be omitted pursuant to the proviso to the paragraph), the following matters related 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) matters to be given due consideration so as not to harm the interests of the stock company in carrying out the transactions (if those matters do not exist, those facts);

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 director of the stock company (in the case of a company with 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 for that judgment;

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 a outside director, if the judgment of the board of directors under (b) differs from the opinion of the outside director, that opinion.

第二目　公開会社における事業報告の内容

Division 2 Content of Business Reports by 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 matters must be included in the business report:

一　株式会社の現況に関する事項

(i) matters 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) matters regarding the stock company's officers;

二の二　株式会社の役員等賠償責任保険契約に関する事項

(ii)-2 matters regarding the officer, etc. indemnification insurance policy of the stock company;

三　株式会社の株式に関する事項

(iii) matters 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) matters regarding the stock company's share options, etc.

（株式会社の現況に関する事項）

(Matters 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 "matters regarding the current status of the stock company" as provided in item (i) of the preceding Article are the following matters (if the business undertakings of the stock company are divided into two or more divisions, the matters categorized by division, except if categorizing these by division is too difficult):

一　当該事業年度の末日における主要な事業内容

(i) the content of the major 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 there are any major lenders 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 business results for 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 matters for the business year (limited to important matters):

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) transfers of business, 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 other companies (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（当該親会社と当該株式会社との間に当該株式会社の重要な財務及び事業の方針に関する契約等が存在する場合には、その内容の概要を含む。）

(vii) status of the parent company and significant subsidiary companies (if an agreement, etc. on the important financial and business policies of the stock company exists between the parent company and the stock company, including a summary of that agreement, etc.);

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) in addition to what is prescribed in the preceding items, important matters 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 matters stated in the items of the preceding paragraph may be included as matters regarding the current status of the business group comprised of the stock company and its subsidiary companies. In this case, if the matters are part of the content of the consolidated financial statements, they need not be included in 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 matters stated in paragraph (1), item (vi), if, in the business year, the matters in a past business year (meaning information to be included in the balance sheet, profit-and-loss statement, or statement in fluctuation in shareholders' equity, etc. for a business year before that business year) differ from the matters approved or reported upon at the annual shareholders meeting for a business year before that business year because of a change in accounting policies or based on other justifiable grounds, considering the matters to reflect the amended matters in a past business year is not precluded.

（株式会社の会社役員に関する事項）

(Matters 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、監査等委員会設置会社又は指名委員会等設置会社でない株式会社にあっては、第六号の二に掲げる事項を省略することができる。

Article 121 The "matters regarding the stock company officers" as provided in Article 119, item (ii) are as follows; provided, however, that a stock company that is a company with a board of company auditors (limited to one that is a public company and a large company) that is required to submit a securities report to the Prime Minister with respect to shares it issues pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, not a company with an audit and supervisory committee, and not a company with a nominating committee, etc. on the last day of the business year may omit the matter listed in item (vi)-2:

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。次号から第三号の二まで、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 date that follows the date of conclusion of the immediately preceding annual shareholders meeting; the same applies in the following item through item (iii)-2 and items (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。以下この号において同じ。）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執行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; the same applies below in this item) and the stock company, a summary of the content of the contract (if measures are taken so that proper execution of duties of the company officer will not be impaired by the contract, including the content of those measures);

三の二　会社役員（取締役、監査役又は執行役に限る。以下この号において同じ。）と当該株式会社との間で補償契約を締結しているときは、次に掲げる事項

(iii)-2 if an indemnity agreement has been concluded between the company officer (limited to a director, a company auditor, or an executive officer; the same applies below in this item) and the stock company, the following matters:

イ　当該会社役員の氏名

(a) the name of the company officer;

ロ　当該補償契約の内容の概要（当該補償契約によって当該会社役員の職務の執行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。）

(b) a summary of the content of indemnity agreement (if measures are taken so that proper execution of duties of the company officer will not be impaired by the indemnity agreement, including the content of those measures);

三の三　当該株式会社が会社役員（取締役、監査役又は執行役に限り、当該事業年度の前事業年度の末日までに退任した者を含む。以下この号及び次号において同じ。）に対して補償契約に基づき法第四百三十条の二第一項第一号に掲げる費用を補償した場合において、当該株式会社が、当該事業年度において、当該会社役員が同号の職務の執行に関し法令の規定に違反したこと又は責任を負うことを知ったときは、その旨

(iii)-3 if the stock company compensates for the expenses stated in Article 430-2, paragraph (1), item (i) of the Act under the indemnity agreement with regard to a company officer (limited to a director, a company auditor, or an executive officer, and including persons who retired by the last day of the business year preceding the relevant business year; the same applies below in this item and the following item), and the stock company learns in the relevant business year that the company officer has violated the provisions of a law or regulation or bears liability with regard to the execution of the duties referred to in that item, that fact;

三の四　当該株式会社が会社役員に対して補償契約に基づき法第四百三十条の二第一項第二号に掲げる損失を補償したときは、その旨及び補償した金額

(iii)-4 if the stock company compensates for the loss stated in Article 430-2, paragraph (1), item (ii) of the Act under the indemnity agreement with regard to a company officer, that fact and the compensation amount;

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 matters prescribed in (a) through (c) below, in accordance with the categories of the cases stated in (a) through (c), regarding the remuneration of company officers for 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（当該報酬等が業績連動報酬等又は非金銭報酬等を含む場合には、業績連動報酬等の総額、非金銭報酬等の総額及びそれら以外の報酬等の総額。イ及びハ並びに第百二十四条第五号イ及びハにおいて同じ。）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, etc. (if the remuneration, etc. includes performance-linked remunerations, etc. or non-monetary remunerations, etc., the total amount of the performance-linked remunerations, etc., the total amount of the non-monetary remunerations, etc., and the total amount of any other remuneration, etc.; the same applies in (a) and (c) and Article 124, item (v), (a) and (c)) 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, etc. 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（当該報酬等が業績連動報酬等又は非金銭報酬等を含む場合には、業績連動報酬等の額、非金銭報酬等の額及びそれら以外の報酬等の額。ロ及びハ並びに第百二十四条第五号ロ及びハにおいて同じ。）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, etc. (if the remuneration, etc. includes performance-linked remunerations, etc. or non-monetary remunerations, etc., the total amount of the performance-linked remunerations, etc., the total amount of the non-monetary remunerations, etc., and the total amount of any other remuneration, etc.; the same applies in (b) and (c) and Article 124, item (v), (b) and (c)) is listed for each individual company officer for all company officers: the amount of remuneration, etc. 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, etc. is listed for some of the company officers and for each of those officers separately: the amount of remuneration, etc. for each company officer, and for other company officers, the total amount of remuneration, etc. for each director, accounting advisor, company auditor or executive officer and the number of those 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, etc. of a company officer for which the amount received or the estimated amount to be received in the relevant business year has become evident (excluding any remuneration, etc. considered to be part of a business report for the business year pursuant to the provisions of the preceding item, and remuneration, etc. considered to have been part of a business report for a business year preceding the business year), the matters prescribed in (a) through (c) of that item, in accordance with the categories of the cases stated in (a) through (c);

五の二　前二号の会社役員の報酬等の全部又は一部が業績連動報酬等である場合には、次に掲げる事項

(v)-2 if all or a part of the remunerations, etc. of company officers referred to in the preceding two items are performance-linked remunerations, etc., the following matters:

イ　当該業績連動報酬等の額又は数の算定の基礎として選定した業績指標の内容及び当該業績指標を選定した理由

(a) the content of the performance index selected as the basis for the calculation of the amount or number of the performance-linked remunerations, etc., and the reason for selecting that performance index;

ロ　当該業績連動報酬等の額又は数の算定方法

(b) the method for the calculation of the amount or number of the performance-linked remunerations, etc.;

ハ　当該業績連動報酬等の額又は数の算定に用いたイの業績指標に関する実績

(c) the results concerning the performance index referred to in (a) that was used for the calculation of the amount or number of the performance-linked remunerations, etc.;

五の三　第四号及び第五号の会社役員の報酬等の全部又は一部が非金銭報酬等である場合には、当該非金銭報酬等の内容

(v)-3 if all or a part of the remunerations, etc. of company officers referred to in items (iv) and (v) are non-monetary remunerations, etc., the content of the non-monetary remunerations, etc.;

五の四　会社役員の報酬等についての定款の定め又は株主総会の決議による定めに関する次に掲げる事項

(v)-4 the following matters regarding the provisions of the articles of incorporation or provisions made by a resolution of the shareholders meeting with regard to remuneration, etc. of company officers:

イ　当該定款の定めを設けた日又は当該株主総会の決議の日

(a) the date of establishment of the provisions of the articles of incorporation or the date of the resolution of the shareholders meeting;

ロ　当該定めの内容の概要

(b) a summary of the content of the provisions;

ハ　当該定めに係る会社役員の員数

(c) the number of company officers related to the provisions;

六　法第三百六十一条第七項の方針又は法第四百九条第一項の方針を定めているときは、次に掲げる事項

(vi) if the policy referred to in Article 361, paragraph (7) of the Act or the policy referred to in Article 409, paragraph (1) of the Act has been prescribed, the following matters:

イ　当該方針の決定の方法

(a) the method for determining the policy;

ロ　当該方針の内容の概要

(b) a summary of the content of the policy;

ハ　当該事業年度に係る取締役（監査等委員である取締役を除き、指名委員会等設置会社にあっては、執行役等）の個人別の報酬等の内容が当該方針に沿うものであると取締役会（指名委員会等設置会社にあっては、報酬委員会）が判断した理由

(c) the reason why the board of directors (in the case of a company with a nominating committee, etc., the compensation committee) determined that the

remunerations, etc. for individual directors (excluding directors who are audit and supervisory committee members; in the case of a company with a nominating committee, etc., executive officers, etc.) for the relevant business year are consistent with the policy;

六の二　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)-2 if a policy has been prescribed in relation to a decision on the amount of remuneration, etc. for each company officer or on the method of calculating that amount, the manner in which the policy was determined and a summary of the content of that policy;

六の三　株式会社が当該事業年度の末日において取締役会設置会社（指名委員会等設置会社を除く。）である場合において、取締役会から委任を受けた取締役その他の第三者が当該事業年度に係る取締役（監査等委員である取締役を除く。）の個人別の報酬等の内容の全部又は一部を決定したときは、その旨及び次に掲げる事項

(vi)-3 if the stock company is a company with a board of directors (excluding a company with a nominating committee, etc.) as of the last day of the relevant business year, and a director or any other third party who has been delegated by the board of directors has determined all or a part of the remunerations, etc. for individual directors (excluding directors who are audit and supervisory committee members) for the relevant business year, that fact and the following matters:

イ　当該委任を受けた者の氏名並びに当該内容を決定した日における当該株式会社における地位及び担当

(a) the name of the delegated person and that person's position and assignment at the stock company as of the date on which the content was determined;

ロ　イの者に委任された権限の内容

(b) the content of the authority delegated to the person referred to in (a);

ハ　イの者にロの権限を委任した理由

(c) the reason for delegating the authority referred to in (b) to the person referred to in (a);

ニ　イの者によりロの権限が適切に行使されるようにするための措置を講じた場合にあっては、その内容

(d) if a measure has been taken in order to ensure the adequate exercise of the authority referred to in (b) by the person referred to in (a), the content of that measure;

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 is a company officer who has resigned or company officer who has been dismissed (excluding those dismissed by a resolution at a shareholders meeting or general meeting of class shareholders), the following matters (excluding

any matters considered to have been part of a business report for a business year preceding the 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 an important concurrent holding of positions by the company officers (excluding accounting advisor) of the stock company for 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, who serves as the company auditor, audit and supervisory committee member, or audit committee member, has 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 matters prescribed in (a) or (b) in accordance with the categories of the cases stated 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 member was appointed, and the reason for that;

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 nominating committee, etc. as of the last day of the relevant business year: whether or not full-time audit committee member was appointed, and the reason for that;

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) in addition to what is prescribed in the preceding items, important matters regarding the company officers of the stock company.

（株式会社の役員等賠償責任保険契約に関する事項）

(Matters Regarding the Stock Company's Officer Indemnification Insurance Policies)

第百二十一条の二　第百十九条第二号の二に規定する「株式会社の役員等賠償責任保険契約に関する事項」とは、当該株式会社が保険者との間で役員等賠償責任保険契約を締結しているときにおける次に掲げる事項とする。

Article 121-2 The "matters regarding the stock company's officer, etc. indemnification insurance policy" as provided in Article 119, item (ii)-2 are the following matters in cases where the stock company has concluded officer, etc. indemnification insurance policy with the insurer:

一　当該役員等賠償責任保険契約の被保険者の範囲

(i) the scope of the insured of the officer, etc. indemnification insurance policy;

二　当該役員等賠償責任保険契約の内容の概要（被保険者が実質的に保険料を負担している場合にあってはその負担割合、填補の対象とされる保険事故の概要及び当該役員等賠償責任保険契約によって被保険者である役員等（当該株式会社の役員等に限る。）の職務の執行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。）

(ii) a summary of the content of the officer, etc. indemnification insurance policy (including the share of the burden if the insured bears the insurance premiums in effect; a summary of the insured events subject to compensation; and a description of the measures taken so that proper execution of the duties of the officer, etc. (limited to the officer, etc. of the stock company) who is insured will not be impaired by the officer, etc. indemnification insurance policy, if those measures are taken).

（株式会社の株式に関する事項）

(Matters Regarding Stock Company’s 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 The "matters regarding the stock company's shares" as provided in Article 119, item (iii) are the following matters:

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 by their percentage of shareholdings relative to the total number of issued shares (excluding treasury shares; the same applies below in the next paragraph), the number of shares held by the shareholders (in the case of a company with class shares, including the classes of shares and the number of shares per class), and the percentage of shares held by the shareholder, on the last day of the business year;

二　当該事業年度中に当該株式会社の会社役員（会社役員であった者を含む。）に対して当該株式会社が交付した当該株式会社の株式（職務執行の対価として交付したものに限り、当該株式会社が会社役員に対して職務執行の対価として募集株式と引換えにする払込みに充てるための金銭を交付した場合において、当該金銭の払込みと引換えに当該株式会社の株式を交付したときにおける当該株式を含む。以下この号において同じ。）があるときは、次に掲げる者（次に掲げる者であった者を含む。）の区分ごとの株式の数（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）及び株式の交付を受けた者の人数

(ii) if the stock company has delivered its shares (limited to those delivered as consideration for performance of duty; if the stock company has delivered to the company officers money to be allocated for payments in exchange for shares for subscription as consideration for performance of duty, and the stock company's shares have been delivered in exchange for the payment of the money, including those shares; the same applies below in this item) to the stock company's company officers (including persons who had been company officers) during the relevant business year, the number of shares for each category of the following persons (including those who had been the following persons) (in the case of a company with class shares, the classes of shares and the number of shares per class) and the number of persons to whom shares were delivered:

イ　当該株式会社の取締役（監査等委員である取締役及び社外役員を除き、執行役を含む。）

(a) a director of the stock company　(excluding a director who is an audit and supervisory committee member and outside officer; and including an executive officer);

ロ　当該株式会社の社外取締役（監査等委員である取締役を除き、社外役員に限る。）

(b) an outside director of the stock company　(excluding a director who is an audit and supervisory committee member; and limited to an outside officer);

ハ　当該株式会社の監査等委員である取締役

(c) a director of the stock company who is an audit and supervisory committee member;

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) a company officer of the stock company other than a director (including an executive officer);

三　前二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

(iii) in addition to what is prescribed in the preceding two items, other important matters regarding the 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 a record date prescribed in Article 124, paragraph (1) of the Act for prescribing the persons who can exercise voting rights at the annual shareholders 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 by their percentage of shareholdings relative 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 shares, including the classes of shares and the number of shares per class), and the percentage of the shares held by the shareholder may be stated as the matters stated 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）

(Matters Regarding Stock Company's 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 "matters regarding stock company's share options, etc." as provided in Article 119, item (iv) are the following matters:

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り、当該株式会社が会社役員に対して職務執行の対価として募集新株予約権と引換えにする払込みに充てるための金銭を交付した場合において、当該金銭の払込みと引換えに当該株式会社の新株予約権を交付したときにおける当該新株予約権を含む。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; the same applies below 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; if the stock company has delivered to the company officers money to be allocated for payments in exchange for share options for subscription as consideration for performance of duty, and the stock company's share options have been delivered in exchange for the payment of the money, including those shares; the same applies below 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) a director of the stock company (excluding a person who is an audit and supervisory committee member and outside officer, and including an executive officer);

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) an outside director of the stock company (excluding a person who is an audit and supervisory committee member, and limited to an outside officer);

ハ　当該株式会社の監査等委員である取締役

(c) a director who is an audit and supervisory committee member 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) a company officer other than a director of the stock company (including an executive officer);

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 to whom those share options were delivered:

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) an employee of the stock company (excluding a person concurrently acting as a company officer 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) an officer and employee of the subsidiary company of the stock company (excluding a company officer of the stock company or a person concurrently acting as the person specified 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) in addition to what is prescribed in the preceding two items, important matters regarding the share options, etc. of the stock company.

（社外役員等に関する特則）

(Special Provisions Related to Outside Officers, etc.)

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 If, among the company officers, there are outside officers, the matters regarding the company officers of a stock company are to include the following matters in addition to the matters 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 shareholders 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 in a similar position 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 of, or has an equivalent relationship with, any of the following persons, that fact (excluding relationships that are not material):

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 matters):

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 matters 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. an outside company auditor of a company with 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. an audit and supervisory committee member of a company with audit and supervisory committee: the 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. an audit committee member of a company with nominating committee, etc.: the meetings of the audit committee;

ロ　取締役会における発言の状況

(b) status of remarks made 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（重要でないものを除く。）

(c) if the business policies or decisions related to business or other matters of the stock company were changed because of the opinion of an outside officer, the content of those changes (excluding changes that are not material);

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 there has been a violation of laws and regulations or the articles of incorporation or any other unfair business practices (in the case when the outside officer is an outside company auditor, unlawful business practices) at the stock company during the relevant business year (excluding facts that are not material), 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;

ホ　当該社外役員が社外取締役であるときは、当該社外役員が果たすことが期待される役割に関して行った職務の概要（イからニまでに掲げる事項を除く。）

(e) if the outside officer is an outside director, a summary of duty performed in relation to the role expected to be played by the outside officer (excluding the matters stated in (a) through (d));

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 matters prescribed in (a) through (c) below in accordance with the categories of cases stated in (a) through (c), regarding remuneration, etc. 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, etc. is stated for all outside officers: the total amount of remuneration, etc. 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, etc. is stated for each individual outside officer and for all of the outside officers: the amount of remuneration, etc. 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, etc. is stated for each individual outside officer for some of the outside officers: the amount of remuneration, etc. for each individual outside officer and the total amount of remuneration, etc. and the number of officers related 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, etc. of an outside officer for which the amount received or the estimated amount to be received in the relevant business year has become evident (excluding any remuneration, etc. considered to be part of a business report for the business year pursuant to the provisions of the preceding item, and remuneration, etc. considered to have been part of a business report for a business year preceding the business year), the matters prescribed in (a) through (c) of that item, in accordance with the categories of the cases stated 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, etc. as an officer during the relevant business year from the entities prescribed in (a) or (b) in accordance with the categories of the cases stated in (a) or (b) below, the total amount of the remuneration, etc. (limited to remuneration, etc. 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 matters stated in the preceding items with regard to the outside officer, the content of that opinion.

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 Business Reports by Companies with Accounting Advisors

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は、次に掲げる事項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 advisors as of the last day of its business year, the following matters must be included in its business report:

一　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執行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。）

(i) if a contract under Article 427, paragraph (1) of the Act has been concluded between the accounting advisor and the stock company, a summary of the content of the contract (if measures are taken so that proper execution of duties of the accounting advisor will not be impaired by the contract, including the content of those measures);

二　会計参与と当該株式会社との間で補償契約を締結しているときは、次に掲げる事項

(ii) if an indemnity agreement has been concluded between the accounting advisor and the stock company, the following matters:

イ　当該会計参与の氏名又は名称

(a) the name of the accounting advisor;

ロ　当該補償契約の内容の概要（当該補償契約によって当該会計参与の職務の執行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。）

(b) a summary of the content of the indemnity agreement (if measures are taken so that proper execution of duties of the accounting advisor will not be impaired by the indemnity agreement, including the content of those measures);

三　当該株式会社が会計参与（当該事業年度の前事業年度の末日までに退任した者を含む。以下この号及び次号において同じ。）に対して補償契約に基づき法第四百三十条の二第一項第一号に掲げる費用を補償した場合において、当該株式会社が、当該事業年度において、当該会計参与が同号の職務の執行に関し法令の規定に違反したこと又は責任を負うことを知ったときは、その旨

(iii) if the stock company compensates for the expenses stated in Article 430-2, paragraph (1), item (i) of the Act under the indemnity agreement with regard to an accounting advisor (including persons who retired by the last day of the business year preceding the relevant business year; the same applies below in this item and

the following item), and the stock company learns in the relevant business year that the accounting advisor has violated the provisions of a law or regulation or bears liability with regard to the execution of the duties referred to in that item, that fact;

四　当該株式会社が会計参与に対して補償契約に基づき法第四百三十条の二第一項第二号に掲げる損失を補償したときは、その旨及び補償した金額

(iv) if the stock company compensates for the loss stated in Article 430-2, paragraph (1), item (ii) of the Act under the indemnity agreement with regard to an accounting advisor, that fact and the compensation amount.

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 Business Reports by Companies with Financial Auditors

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 auditors as of the last day of its business year, the following matters must be included in its business report (if the stock company is not a public company as of the last day of the business year, excluding the matters stated 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, etc. for each financial auditor for the business year and the reason why the company auditor (the board of company auditors in the case of a company with board of company auditors, the audit and supervisory committee in the case of a company with audit and supervisory committee, or the audit committee in the case of a company with nominating committee, etc.) gave consent under Article 399, paragraph (1) of the Act with regard to the remuneration, etc.;

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 (referred to as "non-auditing services" below in this item), a description 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) a policy for making decisions on dismissal of or refusal to reelect a 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 actually subject to a disposition of the suspension of business and the period of that suspension has not yet elapsed, matters related to that 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 has been subject to a disposition of the suspension of business within the past two years, among the matters to that disposition, matters 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 contract (if measures are taken so that proper the duties of the financial auditor will not be impaired by the contract, including the content of those measures);

七の二　会計監査人と当該株式会社との間で補償契約を締結しているときは、次に掲げる事項

(vii)-2 if an indemnity agreement has been concluded between the financial auditor and the stock company, the following matters:

イ　当該会計監査人の氏名又は名称

(a) the name of the financial auditor;

ロ　当該補償契約の内容の概要（当該補償契約によって当該会計監査人の職務の執行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。）

(b) a summary of the content of the indemnity agreement (if measures are taken so that proper execution of duties of the financial auditor will not be impaired by the indemnity agreement, including the content of those measures);

七の三　当該株式会社が会計監査人（当該事業年度の前事業年度の末日までに退任した者を含む。以下この号及び次号において同じ。）に対して補償契約に基づき法第四百三十条の二第一項第一号に掲げる費用を補償した場合において、当該株式会社が、当該事業年度において、当該会計監査人が同号の職務の執行に関し法令の規定に違反したこと又は責任を負うことを知ったときは、その旨

(vii)-3 if the stock company compensates for the expenses stated in Article 430-2, paragraph (1), item (i) of the Act under the indemnity agreement with regard to a financial auditor (including persons who retired by the last day of the business year preceding the relevant business year; the same applies below in this item and the following item), and the stock company learns in the relevant business year that the

financial auditor has violated the provisions of a law or regulation or bears liability with regard to the execution of the duties referred to in that item, that fact;

七の四　当該株式会社が会計監査人に対して補償契約に基づき法第四百三十条の二第一項第二号に掲げる損失を補償したときは、その旨及び補償した金額

(vii)-4 if the stock company compensates for the loss stated in Article 430-2, paragraph (1), item (ii) of the Act under the indemnity agreement with regard to a financial auditor, that fact and the compensation amount.

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 matters:

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 benefits (limited to items recorded in the consolidated profit-and-loss statement for the business year) the stock company and its subsidiary company are 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; the same applies below 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 entities with qualifications obtained in a foreign country equivalent to these qualifications) is performing an audit (limited to audits under the Act and the Financial Instruments and Exchange Act (including laws and regulations of a foreign country equivalent to these Acts)) of accounting documents (including documents equivalent to those documents) of a subsidiary company (limited to important subsidiary company) of the stock company, 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 there is a financial auditor who has resigned or a financial auditor who has been dismissed (excluding those dismissed by a resolution at a shareholders meeting), the following matters (excluding any matters considered to have been part of a business report for 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 under 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 under 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 under 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 under 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 Annexed to 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 annexed to a business report must contain important matters that supplements 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 that are not material) by a company officer (excluding an 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 under Article 121, item (viii) must be included in the detailed statement annexed to the business report. In this case, if the business of the relevant other corporation, etc. is the same type of business as that of the stock company, that fact must be stated 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 are any transactions between a stock company and its parent company, etc. (including any transactions between the stock company and a third party that result in a conflict of interest between the stock company and its parent company, etc.) that require the notes prescribed in Article 112, paragraph (1) of the Regulations on Corporate Accounting to be included in the tables of explanatory notes on the unconsolidated financial statements of the stock company for the relevant business year (limited to transactions for which the matters stated in items (iv) through (vi) and (viii) of that paragraph are to be omitted pursuant to the proviso to the paragraph), the matters stated in Article 118, item (v), (a) through (c) related to the transactions must be included in the detailed statement annexed to 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 by 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 a company auditor receives a business report and a detailed statement annexed to that report, that person must prepare an audit report including the following matters (in the case of an audit report by the company auditor for a company with board of company auditors, the matters stated 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 methods and content of the audit by the company auditor (excluding those related to accounting documents; the same applies below 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 statements annexed to 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 there is misconduct or material facts in violation of laws and regulations or the articles of incorporation in relation to the execution of the duties of a director of the stock company (including an executive officer if the stock company was a company with 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 the investigations required for the audit could not be performed, that fact and the reason for it;

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 matters stated in Article 118, item (ii) are applicable (excluding those not falling under the scope of audits), and the content of the matters is found to be unsuitable, that fact and the reason for it;

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 matters as provided in Article 118, item (iii) or (v) are included in the business report or the matters as provided in paragraph (3) of the preceding Article are included in the detailed statement annexed to that business report, an opinion regarding those matters;

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 that limit the scope of audit by the company auditor to matters related to accounting must prepare an audit report clarifying the fact that the company auditor lacks the authority to audit a business report, in lieu of the matters stated in the items of that paragraph.

（監査役会の監査報告の内容等）

(Content of Audit Reports by the Board of Company Auditors)

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 (referred to below as the "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 (referred to below as the " company auditors 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) A board of company auditors audit report must include the following matters. In this case, the company auditor may make a supplementary note to the board of company auditors audit report by including the content of the company auditors audit report related to the relevant matters if the content of the relevant matters in the board of company auditors audit report differs from the content of the relevant matters in the company auditors 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 methods and content of the audits by 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 matters stated 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 a board of company auditors audit report, the board of company auditors must deliberate on the content (excluding the content of any supplementary notes under the second sentence of the preceding paragraph) of the board of company auditors audit report by holding a conference or by any other means that allows opinions to 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 Audit Reports by the Audit and Supervisory Committee)

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 an audit and supervisory committee receives a business report and a detailed statement annexed to that report, the committee must prepare an

audit report including the following matters. In this case, an audit and supervisory committee member may make a supplementary note to the audit report with an opinion if the content of the audit report on the relevant matters 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 methods and content of the audit by 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 matters stated 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 matters included in the audit report as provided in the preceding paragraph must be prescribed by a resolution of the audit and supervisory committee (excluding matters included in any supplementary notes under the second sentence of that paragraph).

（監査委員会の監査報告の内容等）

(Content of Audit Reports by the Audit Committee)

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 annexed to that report, the committee must prepare an audit report including the following matters. In this case, an audit committee member may make a supplementary note to the audit report with an opinion if the content of the audit report on the relevant matters 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 methods and content of the audit by 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 matters stated 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 a resolution of the audit committee (excluding the content of any supplementary notes under the second sentence of that paragraph).

（監査役監査報告等の通知期限）

(Notification Deadline for Audit Reports by Company Auditors)

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 board of company auditors, limited to the audit report by the board of company auditors prepared pursuant to the provisions of Article 130, paragraph (1); the same applies below in this Article) by whichever of the following dates is 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 date on which four weeks have elapsed from the date 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 date on which one week has elapsed from the date on which the detailed statement annexed to 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 business report and any detailed statements annexed to it are deemed to have been audited by the company auditor (the audit and supervisory committee in the case of a company with audit and supervisory committee or the audit committee in the case of a company with nominating committee, etc.) on the date on which the specified director receives notice of the content of the audit report under the preceding paragraph.

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 that paragraph, the business report and any detailed statements annexed to it are deemed to have been audited by the company auditor on the date that notice should be given (the audit and supervisory committee in the case of a company with audit and supervisory committee or the audit committee in the case of a company with nominating committee, etc.).

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 stated 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 under paragraph (1) has been 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 stated in the preceding item: the director or executive officer who has performed duties related to the preparation of the business report and the detailed statement annexed to it.

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 phrase "specified company auditor" as provided in paragraph (1) and paragraph (3) is the persons prescribed in the following items, in accordance with the categories of companies stated below:

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) a company with company auditor (including a stock company the articles of incorporation of which contain provisions that limit the scope of audits by a company auditor to matters related to accounting, and excluding a company with board of company auditors): the persons prescribed in (a) through (c) below, in accordance with the categories of the cases stated in (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 there are two or more company auditors appointed and if the company auditor to give notice of the content of the audit report under paragraph (1) has been 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 there are two or more company auditors appointed and if the company auditor to give notice of the content of the audit report under paragraph (1) has not been 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 stated 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) a company with board of company auditors: the persons prescribed in (a) or (b) below, in accordance with the categories of the cases stated in (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 under 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 stated 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) a company with audit and supervisory committee: the persons prescribed in (a) or (b) below, in accordance with the categories of the cases stated in (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 under 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 stated 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) a company with nominating committee, etc.: the persons prescribed in (a) or (b) below, in accordance with the categories of the cases stated in (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 under 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 stated 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

（事業報告等の提供）

(Provision of Business Reports)

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 reports to be 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 stated in each item; the same applies below 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) a stock company (excluding a company with company auditor, a company with audit and supervisory committee, and a company 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) a company with company auditor, a company with audit and supervisory committee, and a company with 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 there is an audit report by a company auditor (the board of company auditors in the case of a company with board of company auditors, the audit and supervisory committee in the case of a company with audit and supervisory committee, or the audit committee in the case of a company with nominating committee, etc.) for a business report, the audit report (if the contents of the audit reports by each company auditor of a stock company (excluding a company with board of company auditors) with two or more company auditors are identical (excluding the date on which the audit reports were prepared), the audit reports by one or more 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 an audit was carried out pursuant to the provisions of paragraph (3) of the preceding Article, a document or electronic or magnetic records 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 calling for the annual shareholders meeting (meaning the notice under Article 299, paragraph (2) or paragraph (3) of the Act; the same applies below in this Article) is provided by a means stated in the following items, the business report to be presented must be provided by the means prescribed in each of the items:

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 stated in (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 to be presented is prepared in writing: provision of a document stating the matters included in that business report;

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 to be presented is prepared as electronic or magnetic records: provision of a document stating the matters recorded in those 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 stated in (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 to be presented is prepared in writing: provision by electronic or magnetic means of the matters 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 to be presented is prepared as an electronic or magnetic record: provision by electronic or magnetic means of the matters recorded in those electronic or magnetic records.

３　提供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 related to the matters to be included in

the business report to be presented (excluding the matters stated below) available to shareholders continuously by electronic or magnetic means from the time of dispatch of the notice of calling for the annual shareholders meeting until the date on which three months have elapsed from the date of the annual shareholders meeting (of the means stated in Article 222, paragraph (1), item (i), (b), limited to those that rely on using an automatic public transmission server connected to the internet; the same applies in paragraph (7)), the matters are deemed to have been provided to shareholders by the means prescribed in the following items, in accordance with the categories of the cases stated in each item of that paragraph with respect to those matters; provided, however, that this is limited to cases where the articles of incorporation contain provisions for taking the measures of this paragraph:

一　第百二十条第一項第五号及び第七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の三までに掲げる事項

(i) the matters stated in Article 120, paragraph (1), item (v) and item (vii), and Article 121, item (i), item (ii) and item (iv) through item (vi)-3;

二　提供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) the matters to be included in the business report to be presented (excluding the matters stated in the preceding item) if the company auditor, audit and supervisory committee, or audit committee states an objection with regard to taking the measures under this paragraph with respect to those matters .

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 director must notify the shareholders of the codes, including characters, symbols, and other marks, or combinations of those characters, symbols, and marks, for identifying on the internet the relevant part of the automatic public transmission server used for the measures of that paragraph that is used for the purpose of implementing the measures, allowing the receiver of information to inspect the content of information and record the information in the files stored on a computer through direct input into the computer used by that receiver.

５　第三項の規定により提供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 part of the matters included in the business report to be presented pursuant to the provisions of paragraph (3) are deemed to have been provided to shareholders by the means prescribed in the items of paragraph (2) and if the company auditor, audit and supervisory committee, or audit committee makes a demand to the director stating that the shareholders are to be notified of the fact that the business report actually provided to the shareholders is part of the business report for which an audit was performed upon the preparation of an audit report, the director 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) With regard to the matters that should be included in business reports, if circumstances arise in the interval between the day the notice of calling of the annual shareholders meeting was dispatched and the day before the annual shareholders meeting that require the matters to be revised, the director may give the notice of calling together with a notice stating methods utilized to make shareholders aware of the matters after those revisions.

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 the information related to the matters stated in the items of that paragraph available to shareholders by electronic or magnetic means.

（事業報告等の提供の特則）

(Special Provisions on Provision of Business Reports)

第百三十三条の二　前条第三項の規定にかかわらず、株式会社の取締役が定時株主総会の招集の手続を行う場合において、提供事業報告（同条第一項に規定する提供事業報告をいう。以下この条において同じ。）に表示すべき事項（次に掲げるものを除く。以下この条において同じ。）に係る情報を、定時株主総会に係る招集通知（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。）をとるときにおける前条第二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、同条第三項の措置をとる旨の定款の定めがある場合に限る。

Article 133-2 Notwithstanding the provisions of paragraph (3) of the preceding Article, when the director of a stock company performs the procedures to call an

annual shareholders meeting and measures are taken to make information on the matters (excluding the matters stated below; the same applies below in this Article) that are to be included in the business report to be presented (meaning the business report to be presented as prescribed in paragraph (1) of that Article; the same applies below in this Article) available to shareholders continuously by electronic or magnetic means (of the means stated in Article 222, paragraph (1), item (i), (b), limited to those that rely on using an automatic public transmission server connected to the internet) from the time of dispatch of the notice of calling related to the annual shareholders meeting (meaning the notice under Article 299, paragraph (2) or paragraph (3) of the Act; the same applies below in this Article) until the date on which three months have elapsed from the date of the annual shareholders meeting, with regard to the application of the provisions of paragraph (2) of the preceding Article, the matters are deemed to have been provided to shareholders by the means prescribed in the items of that paragraph, in accordance with the categories of the cases stated in each item of that paragraph with respect to the related matters; provided, however, that this is limited to cases where the articles of incorporation contain provisions for taking the measures prescribed in paragraph (3) of that Article.

一　第百二十条第一項第五号及び第七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 matters stated in Article 120, paragraph (1), item (v) and item (vii) and Article 121, item (i), item (ii) and item (iv) through item (vi), and the matters to be included 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) the matters to be included in the business report (excluding the matters stated in the preceding item) if the company auditor, audit and supervisory committee, or audit committee states an objection with regard to taking the measures under this paragraph with respect to those matters.

２　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。

(2) In the case of the preceding paragraph, the director must notify the shareholders of the codes, including characters, symbols, and other marks, or combinations of those characters, symbols, and marks, for identifying on the

internet the relevant part of the automatic public transmission server used for the measures of that paragraph that is used for the purpose of undertaking the measures, allowing the receiver of information to inspect the content of information and record the information in the files stored on a computer through direct input into the computer used by the receiver.

３　第一項の規定により提供事業報告に表示すべき事項が株主に対して前条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る場合において、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。

(3) If the matters to be included in the business report to be presented pursuant to the provisions of paragraph (1) are deemed to have been provided to shareholders by means prescribed in the items of paragraph (2) of the preceding Article and if the company auditor, audit and supervisory committee, or audit committee makes a demand to the director stating that the shareholders are to be notified of the fact that the business report actually provided to the shareholders is part of the business report for which an audit was performed upon the preparation of an audit report, the directors must inform the shareholders of that fact.

４　取締役は、提供事業報告に表示すべき事項（前条第三項の事業報告に表示すべき事項を除く。）に係る情報について第一項の措置をとる場合には、株主の利益を不当に害することがないよう特に配慮しなければならない。

(4) If the director takes the measures prescribed in paragraph (1) regarding the information related to the matters that are to be included in the business report to be presented (excluding matters to be included in the business report prescribed in paragraph (3) of the preceding Article), special consideration must be given to not causing unjust harm to the interests of shareholders.

第六章　事業の譲渡等

Chapter VI Transfers of 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九号までに掲げる額の合計額から第十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 method prescribed by Ministry of Justice Order as provided in Article 467, paragraph (1), item (ii) and item (ii)-2, (a) of the Act is to treat as the total amount of assets of the stock company the amount obtained by subtracting the

amount stated in item (x) from the total of the amounts stated in item (i) through item (ix) on the calculation reference date (meaning the date on which the contract related to the assignment as provided in item (ii) or item (ii)-2 of that paragraph was concluded (if a time other than the date on which the relevant contract was concluded is prescribed in the contract (limited to the period from after the date on which the contract was concluded until immediately before the time when the assignment becomes effective), that time); the same applies below 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 reserve;

三　利益準備金の額

(iii) amount of retained earnings reserve;

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 adjustments 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 (if there are two or more of those periods, the period the last day of which comes latest); the same applies below in this paragraph) (if the most recent business year is not available, the date of formation of the stock company, the same applies below in this Article);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　最終事業年度の末日において負債の部に計上した額

(viii) the amount recorded in the section on liabilities on the last day of the most recent business year;

九　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

(ix) if a succession to rights and obligations related to the business of another company occurs from an absorption-type merger or an absorption-type company split, or an acceptance of transfer of all the business of another company (including

foreign companies) is performed after the last day of the most recent business year, the amount of liabilities succeeded to or accepted as a result of these acts;

十　自己株式及び自己新株予約権の帳簿価額の合計額

(x) 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 method prescribed by Ministry of Justice Order as provided in Article 467, paragraph (1), item (ii) and item (ii)-2 of the Act if the stock company performing an assignment as provided in item (ii) or item (ii)-2, (a) of that paragraph is a liquidating stock company on the calculation reference date is to treat as the total amount of the assets of the stock company 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.

（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七号までに掲げる額の合計額から第八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 method prescribed by Ministry of Justice Order as provided in Article 467, paragraph (1), item (v), (b) of the Act is to treat 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 stated in item (viii) from the total of the amounts stated in item (i) through item (vii) on the calculation reference date (meaning the date on which the contract related to the acquisition as provided in that item was concluded (if a time other than the date on which the relevant contract was concluded is prescribed in the contract (limited to the period from after the date on which the contract was concluded until immediately before the time when the acquisition becomes effective), that time); the same applies below 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 reserve;

三　利益準備金の額

(iii) amount of retained earnings reserve;

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 adjustments 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 (if there are two or more of those periods, the period the last day of which comes latest); the same applies below in this item) (if the most recent business year is not available, the date of formation of the stock company);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　自己株式及び自己新株予約権の帳簿価額の合計額

(viii) 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 method 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 Article 467, paragraph (1), item (v) is a liquidating stock company on the calculation reference date is to treat 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 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.

（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 (excluding 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 all of the issued shares, and the corporation stated in the preceding item; the same applies below 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 stated 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七号までに掲げる額の合計額から第八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 method prescribed by Ministry of Justice Order as provided in Article 468, paragraph (2), item (ii) of the Act is to treat as the amount of the 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 stated in item (viii) from the total of the amounts stated in item (i) through item (vii) on the calculation reference date (meaning the date on which the contract related to the acceptance as provided in Article 467, paragraph (1), item (iii) of the Act was concluded (if a time other than the date on which the relevant contract was concluded is prescribed in the contract, that time (limited to the period from after the date on which the contract was concluded until immediately before the time when the acceptance becomes effective)); the same applies below 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 adjustments 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 (if there are two or more of those periods, the period the last day of which comes latest); the same applies below in this item) (if the most recent business year is not available, the date of formation of the stock company);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　自己株式及び自己新株予約権の帳簿価額の合計額

(viii) 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 method 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 is to treat as the amount of net assets of the stock company the 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 Shareholders 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 by 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 obtained by adding one to the number obtained by multiplying the total number of specified shares (meaning the shares that entitle the shareholders to exercise their voting rights at the shareholders meeting in relation to the acts as provided in Article 468, paragraph (3) of the Act; the same applies below in this Article) by one-half (if the articles of incorporation specify that the shareholders holding voting rights at or above a certain ratio of the total number of voting rights for the specified shares must be in attendance as a requirement for the adoption of resolutions at the shareholders meeting, the relevant ratio) and then multiplying that result by one-third (if the articles of incorporation specify that a majority of at least a certain ratio of the total voting rights held by the specified shareholders (meaning shareholders that hold specified shares; the same applies below in this Article) in attendance at the shareholders meeting must approve as a requirement for the adoption of resolutions at the shareholders 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 the articles of incorporation prescribe that approval of a certain number or more of specified shareholders is required as a requirement for the adoption of resolutions related to the acts as provided in Article 468, paragraph (3) of the Act, the number of specified shares held by specified shareholders who indicated opposition to those acts if the number obtained by subtracting the number of specified shareholders who indicated opposition to the acts to the company from the

total number of specified shareholders is less than the prescribed number of specified shareholders;

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 the articles of incorporation other than the provisions of the articles of incorporation of the preceding two items prescribe the requirements for the adoption of resolutions related to the acts as provided in Article 468, paragraph (3) of the Act, the number of specified shares held by specified shareholders who indicated opposition to the acts if the resolution cannot be adopted if all the specified shareholders who indicated opposition to those acts dissent at the shareholders meeting as provided in that 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 under Article 472, paragraph (1) of the Act (referred to below simply as "the notification" in this Article) must be given in writing.

２　前項の書面には、次に掲げる事項を記載しなければならない。

(2) The written document of the preceding paragraph must include the following matters:

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, their name and address ;

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 verifying the authority of that agent must be attached to the written document of paragraph (1).

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 Necessary to Ensure Proper Operations at 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 for the retention and management of information related 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 the 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 to ensure that the duties of an employee are executed in compliance 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) If a liquidating stock company has 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) If a liquidating stock company is not a company with company auditor, the systems as provided in paragraph (1) are to include systems for the liquidator to report matters 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 a liquidating stock company for which the articles of incorporation contain provisions that limit the scope of audits by a company auditor to matters 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 of the company auditor, 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) matters regarding the 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) matters related to ensuring the effectiveness of instructions given by a company auditor to the employee specified 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) systems 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 a person who makes a report under the preceding item is not treated disadvantageously due to the fact that it has made 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) matters related to policies concerning the procedure for advance payment or reimbursement of expenses that arise in relation to the execution of the duties of the company auditor or any other processing of expenses or obligations that arise in relation to the 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）

(Matters 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 matters 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 any decisions on the matters stated in the items of Article 676 of the Act in relation to two or more solicitations (meaning the solicitation of Article 676; the same applies below in this Article) are 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 related 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 matters 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) of the Act; the same applies below in this item) and an outline of other matters related to 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 Necessary to Ensure Proper Operations at a Company with 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 for the retention and management of information related 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 the 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 to ensure that the duties of an employee are executed in compliance 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) If a liquidating stock company is not a company with company auditor, the systems as provided in the preceding paragraph are to include systems for the liquidator to report matters to be reported to the 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 a liquidating stock company for which the articles of incorporation contain provisions that limit the scope of audits by a company auditor to matters 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 of the company auditor, the 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) matters regarding the 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) matters related to ensuring the effectiveness of instructions given by a company auditor to the employee specified 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) systems 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 a person who makes a report under the preceding item are not treated disadvantageously due to the fact that it has made 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) matters related to policies concerning the procedure for advance payment or reimbursement of expenses that arise in relation to the execution of the duties of the company auditor or any other processing of expenses or obligations that arise in relation to the 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 under 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) The 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) The minutes of a board of liquidators meeting must include the following matters:

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 method of the attendance if liquidators, company auditors, or 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 called in response to a request of a liquidator under 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 called 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 called in response to a demand of a shareholder under 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 called 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 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 called in response to a demand of a company auditor under 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 called 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) a summary of the progress of the agenda of the board of liquidators meeting and the results of that meeting;

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 has a special interest in 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 are stated or remarks are made at the board of liquidators meeting pursuant to the following provisions, a summary of the content of those opinions or remarks:

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 stated in the following items, the minutes of the board of liquidators meeting are to include the matters prescribed in each of the following items:

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 made 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 matters:

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 matters regarding which a resolution is deemed to have been made 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 has proposed the matter in (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 made 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 who has performed duties related to the 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 found to be 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 matters:

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 matters regarding which a report to the board of liquidators is found to be 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 was found to be unnecessary;

ハ　議事録の作成に係る職務を行った清算人の氏名

(c) the name of the liquidator who has performed duties related to the 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 the property that should be recorded in the inventory of property of the preceding paragraph, except if assigning the price of disposal of that property is too difficult, the price of disposal on the date on which the cases stated 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 inventory of property 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 inventory of property of paragraph (1) must be indicated in the categories of sections stated below. In this case, the sections stated in item (i) and item (ii) may be subdivided into entries to which suitable names indicating their content 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 under the preceding paragraph must be prepared based on the inventory of property.

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 under paragraph (1) must be indicated in the categories of sections stated below. In this case, the sections stated in item (i) and item (ii) may be subdivided into entries to which suitable names indicating their content 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 there are assets for which assigning the price of disposal is too difficult, the balance sheet of paragraph (1) must annotate the policy of property appraisal related to those 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 for 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 detailed statement annexed to the balance sheet to be prepared pursuant to the provisions of Article 494, paragraph (1) of the Act must include important matters 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 to be prepared pursuant to the provisions of Article 494, paragraph (1) of the Act must include important matters concerning the status of the execution of administrative affairs 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 detailed statement annexed to the administrative report to be prepared pursuant to the provisions of Article 494, paragraph (1) of the Act must include important matters 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 under 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 detailed statements annexed to those documents for each liquidation year, the company auditor must prepare an audit report including the following matters (in the case of a company auditors audit report for a company with board of company auditor, the matters stated in (i) through (v)):

一　監査役の監査の方法及びその内容

(i) the methods and content of the audit by 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 on whether or not the balance sheet and the detailed statement annexed to it for each liquidation year properly indicate the status of the 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 on whether or not the administrative report and the detailed statement annexed to it for 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 there is misconduct or material fact in violation of laws and regulations or the articles of incorporation 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 the investigations required for the audit could not be performed, that fact and the reason for it;

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 that limit the scope of audit by the company auditor to matters related to accounting must prepare an audit report clarifying the fact that the company auditor lacks the authority to audit these matters, in lieu of the matters stated in item (iii) and item (iv) of that paragraph.

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 matters:

一　監査役及び監査役会の監査の方法及びその内容

(i) the methods of the audit performed by the company auditor and the board of company auditors and the content of that audit;

二　第二項第二号から第五号までに掲げる事項

(ii) the matters stated 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 the case of a company with board of company auditors, limited to the board of company auditors audit report prepared pursuant to the provisions of paragraph (4)) by the date on which four weeks have elapsed from the date on which all of the balance sheet referred to in Article 146, paragraph (1) and the administrative report of paragraph (1) of the preceding Article are received (if a there is 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 stated below; the same applies below in this Article) and the specified company auditor, that 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 under this paragraph has been prescribed: the person prescribed to receive that 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 stated in the preceding item: the liquidator who has performed the duties related to preparation of the balance sheet referred to in Article 146, paragraph (1), the administrative report referred to in paragraph (1) of the preceding Article, and any detailed statements annexed to those documents.

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) The balance sheet referred to in Article 146, paragraph (1), the administrative report referred to in paragraph (1) of the preceding Article, and any detailed statements annexed to those documents, are deemed to have been audited by the company auditor on the date on which the specified liquidator receives notice of the content of the audit report under 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 that notice should be given pursuant to that paragraph, the balance sheet referred to in Article 146, paragraph (1), the administrative report referred to in paragraph (1) of the preceding Article, and any detailed statements annexed to those documents are deemed to have been audited by the company auditor on the date that notice should be given.

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 each of the following items, in accordance with the categories of liquidating stock companies stated below:

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) a company with company auditors (including a liquidating stock company the articles of incorporation of which contain provisions that limit the scope of audit by a company auditor to matters related to accounting, and excluding a company with board of company auditors): the persons prescribed in (a) through (c) below, in accordance with the categories of cases stated 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 there are two or more company auditors appointed and if the company auditor to give notice of the content of the audit report under paragraph (6) has been 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 there are two or more company auditors appointed and if the company auditor to give notice of the content of the audit report under paragraph (6) has not been 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 stated 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) a company with board of company auditors: the persons prescribed in (a) or (b) below, in accordance with the categories of the cases stated in (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 under 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 stated 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 method prescribed by Ministry of Justice Order as provided in Article 505, paragraph (3), item (i) of the Act is to consider the higher of the following amounts the price of residual assets prescribed in that 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 under Article 505, paragraph (1), item (i) of the Act (referred to below as "exercise deadline date" in this paragraph) (if there are no purchase and sale transactions on the execution deadline date, or if the exercise deadline date falls on a holiday for the relevant market, the price at which the first purchase and sale transaction was carried out 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 subject to a tender offer, etc. on the exercise deadline date, the price of the residual assets in the contract related 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 that item "the last day of the period under Article 505, paragraph (1), item (i) of the Act" is to be "the date of the distribution of residual assets".

（決算報告）

(Settlement 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 settlement of accounts to be prepared pursuant to the provisions of Article 507, paragraph (1) of the Act must include the following matters. In this case, the matters stated in item (i) and item (ii) may be subdivided into suitable 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 there is a tax payment amount, 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 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 matters stated in item (iv) of the preceding paragraph must be annotated with the following matters:

一　残余財産の分配を完了した日

(i) the date on which distribution of residual assets has been 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 When 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 provided in 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 the liquidating stock company's shares are delivered to it 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 that other corporation, etc. (including equity interests and any other equivalent interests; the same applies below 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 the liquidating stock company's shares are delivered to it by another corporation, etc. in which the liquidating stock company holds shares, in exchange for the shares of that other corporation, etc. on the occasion of the following acts by that other corporation, etc. with respect to those shares:

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 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 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 the liquidating stock company's shares are delivered to it by another corporation, etc. in which the liquidating stock company holds share options, etc. in exchange for that 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 its own shares in response to the exercise of appraisal rights (limited to those executed at merger) as prescribed in Article 785, paragraph (5) or Article 806, paragraph (5) of the Act (including the cases where these provisions are applied mutatis mutandis pursuant to other laws and regulations with regard to a stock company);

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、第八百六条第五項又は第八百十六条の六第五項（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 its own shares in response to the exercise of appraisal rights (limited to those executed at the time of acts performed before the company became 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), Article 806, paragraph (5) , or Article 816-6, paragraph (5) of the Act (including the cases where these provisions are applied mutatis mutandis pursuant to other laws and regulations with regard to a stock company);

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 of appraisal rights under Article 192, paragraph (1) of the Act before the liquidating stock company became a liquidating stock company, and if the liquidating stock company acquires the stock under paragraph (2) of that Article related to the demand of appraisal rights.

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 method prescribed by Ministry of Justice Order as provided in Article 536, paragraph (1), item (ii) and item (iii), (a) of the Act is to treat as the total amount of assets of the stock company 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.

（債権者集会の招集の決定事項）

(Matters Determined in Callings of Creditors 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 matters 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 matters stated in reference documents for creditors meeting pursuant to the provisions of the following Article (excluding the matters stated 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 the exercise of voting rights in writing (limited to a time limit set on or after the date on which two weeks have passed from the date when a notice was issued under Article 549, paragraph (1) of the Act and also 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; the same applies below 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 matters stated 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 matters regarding treatment of the exercise of voting rights by the agreement claim creditor are decided when the content of the exercise of voting rights with respect to the same proposal differs, those matters;

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 treatment under 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 the matters stated in Article 548, paragraph (1), item (iii) are prescribed, the following matters:

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 the exercise of voting rights by electronic or magnetic means (limited to a time limit set on or after the date on which two weeks have passed from the date when a notice was issued under Article 549, paragraph (1) of the Act and also on or before the date and time of the creditors 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 has been decided that voting forms (meaning the voting forms prescribed in that paragraph; the same applies below in this Section) are to be delivered (including provision by electronic or magnetic means under Article 550, paragraph (2) of the Act in lieu of the delivery) pursuant to the provisions of Article 550, paragraph (1) of the Act to an agreement claim creditor if a demand has been made by the agreement claim creditor who has given consent under Article 549, paragraph (2) of the Act, that fact.

（債権者集会参考書類）

(Reference Documents for 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) The reference documents for creditors meeting must state the following matters:

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 matters prescribed pursuant to the provisions of Article 548, paragraph (2) or paragraph (3) regarding agreement claims that an agreement claim creditor to be delivered 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) In addition to the matters prescribed in the preceding paragraph, the reference documents for a creditors meeting may state matters recognized as helpful regarding the exercise of the voting rights of the 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) Among the matters to be stated in the reference documents for a creditors meeting　provided to agreement claim creditors in relation to the same creditors meeting (limited to the matters stated in paragraph (1), item (ii)), if there are any matters that have been stated in other documents or that have been provided by electronic or magnetic means, those matters 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) Among the matters to be included in the notice of calling provided to the agreement claim creditors in relation to the same creditors meeting (meaning a notice under Article 549, paragraph (1) or paragraph (2) of the Act; the same applies below in this Section), if there are any matters that have been stated in the reference documents for the creditors meeting, those matters need not be included in the content of the notice of calling.

（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 matters to be stated on the voting forms to be delivered pursuant to the provisions of Article 550, paragraph (1) of the Act or the matters stated on the voting forms to be 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 a field for abstention 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 matters stated in Article 153, item (iii) are prescribed, those matters;

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 matters stated in Article 153, item (iv) are prescribed, when a voting form lacking an entry in the field under item (i) has been submitted to the convener (meaning the convener pursuant to the provisions of Article 548, paragraph (1) of the Act; the same applies below in this Article), the details of the handling of the voting form as to whether it is an indication of manifestation of support, opposition, or abstention regarding each proposal;

四　議決権の行使の期限

(iv) the time limit on the exercise of 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 name of an agreement claim creditor to exercise voting rights and matters prescribed pursuant to the provisions of Article 548, paragraph (2) and paragraph (3) of the Act with respect to the agreement claim creditor.

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 matters stated in Article 153, item (v), (b) are prescribed, and if a demand has been made by an agreement claim creditor who has given consent under Article 549, paragraph (2) of the Act, the convener must deliver the voting forms under Article 550, paragraph (1) of the Act to the agreement claim creditor (including provision by electronic or magnetic means under Article 550, paragraph (2) of the Act 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 the matters to be included in the notice of calling provided to the agreement claim creditors in relation to the same creditors meeting, if there are any

matters that have been stated on the voting forms, those matters need not be included in the content of the notice of calling.

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 the matters to be stated on the voting forms provided to the agreement claim creditors in relation to the same creditors meeting (limited to the matters stated in paragraph (1), item (ii) through item (iv)), if there are any matters that have been considered to be the content of the notice of calling, those matters need not be stated on the voting forms.

（書面による議決権行使の期限）

(Time Limit on the Exercise of 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 the exercise of voting rights under Article 153, item (ii).

（電磁的方法による議決権行使の期限）

(Time Limit on the Exercise of 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 the exercise of voting rights under Article 153, item (v), (a).

（債権者集会の議事録）

(Minutes of Creditors 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 the minutes of creditors meeting under 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) The minutes of creditors meeting 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) The minutes of creditors meeting must include the following matters:

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 creditors 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) a summary of the progress of the agenda of the creditors meeting and the results of that meeting;

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 creditors 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 has been stated to a creditors 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 name of a liquidator in attendance at the creditors 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 creditors 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) the name of the person who has performed duties related to the 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 matters to be 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）

(Inventory of Property)

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 inventory of property 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 inventory of property of the preceding paragraph, except if assigning the price of disposal of that property is too difficult, the price of disposal on the date on which the cases stated 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 inventory of property 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 the sections stated below. In this case, the sections stated in item (i) and item (ii) may be subdivided into entries to which suitable names indicating their content 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 inventory of property.

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 under paragraph (1) must be indicated in the categories of sections stated below. In this case, the sections stated in item (i) and item (ii) may be subdivided into entries to which suitable names indicating their content 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 there are assets for which assigning the price of disposal is too difficult, the balance sheet of paragraph (1) must annotate the policy of property appraisal related 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 matters 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 scope of each company's obligations;

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 under Article 702 of the Act, the content of that authority;

五　法第七百十一条第二項本文（法第七百十四条の七において読み替えて準用する場合を含む。）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 (including as applied mutatis mutandis pursuant to Article 714-7 of the Act following the deemed replacement of terms), the grounds as provided in the main clause of the that paragraph;

六　法第七百十四条の二の規定による委託に係る契約において法第七百十四条の四第二項各号に掲げる行為をする権限の全部若しくは一部又は法に規定する社債管理補助者の権限以外の権限を定めるときは、その権限の内容

(vi) if all or a part of the authority to conduct the acts stated in the items of Article 714-4, paragraph (2) of the Act, or the authority other than that of the bond administration assistant as provided in the Act is prescribed in a contract in relation to entrustment under the provisions of Article 714-2 of the Act, the content of that authority;

七　法第七百十四条の二の規定による委託に係る契約における法第七百十四条の四第四項の規定による報告又は同項に規定する措置に係る定めの内容

(vii) the content of the provisions relating to a report under Article 714-4, paragraph (4) of the Act or the measure prescribed in that paragraph in a contract in relation to entrustment under the provisions of Article 714-2 of the Act;

八　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

(viii) if a bond for subscription is a trust bond, that fact and the matters 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）

(Matters 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 matters 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

二　社債管理補助者を定めたときは、その氏名又は名称及び住所

(ii) if a bond administration assistant is prescribed, the name and address;

三　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

(iii) if a bond register administrator is prescribed, the name and address.

（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 natters stated in each item of that paragraph to a person who wishes 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 matters 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 based on 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 matters under each item of that 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 matters under each item of that 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 matters 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 method of and due date for the redemption of the bond;

三　利息支払の方法及び期限

(iii) the method 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 a bondholder may not make the demand under Article 698, in whole or in part, that fact;

六　社債管理者を定めないこととするときは、その旨

(vi) if a bond administrator is not to be prescribed, that fact;

七　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

(vii) if it is arranged that a bond administrator may perform an act stated in Article 706, paragraph (1), item (ii) of the Act without a resolution of a bondholders meeting, that fact;

八　社債管理補助者を定めることとするときは、その旨

(viii) if a bond administration assistant is to be prescribed, that fact;

九　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

(ix) if bonds for subscription are issued in conjunction with another company, that fact and the scope of each company's obligations;

十　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

(x) if a bond administrator is prescribed, the name and address, and the content of the contract related to the entrustment under Article 702 of the Act;

十一　社債管理補助者を定めたときは、その氏名又は名称及び住所並びに法第七百十四条の二の規定による委託に係る契約の内容

(xi) if a bond administration assistant is prescribed, the name and address, and the content of the contract related to the entrustment under the provisions of Article 714-2 of the Act;

十二　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

(xii) if a bond register administrator is prescribed, the name and address;

十三　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

(xiii) if a bond is a secured bond, the matters stated in Article 19, paragraph (1), item (i), item (xi), and item (xiii) of the Secured Bond Trust Act (Act No. 52 of 1905);

十四　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

(xiv) if a bond is a trust bond, the matters necessary to specify the trust concerning the trust bond.

（社債原簿記載事項）

(Matters to Be Entered 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 matters 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 property other than money is delivered in lieu of the monetary payment in exchange for bonds for subscription, the value of that property and the date of delivery;

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 obligations 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）

(Demand for Entry of Information Registered in the Bond Registry)

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 of that person, and where the judgment orders that a demand be made under 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 verifying 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 verifying facts that have 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, and if that person has provided documents or other materials verifying 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, and if that person has provided documents or other materials verifying 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 under Article 179, paragraph (3) of the Act, and 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 are to be issued for the bonds acquired by the acquirer of bonds, the cases prescribed by Ministry of Justice Order as provided in the provisions of Article 691, paragraph (2) of the Act are 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 under Article 179, paragraph (3) of the Act, and the acquirer of bonds has made the demand.

第二章　社債管理者等

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 where 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; the same applies below in this Article) by the smallest of the amounts of each bond of that 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 The persons prescribed by Ministry of Justice Order as provided in Article 703, item (iii) of the Act are as follows:

一　担保付社債信託法第三条の免許を受けた者

(i) a person who has received 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) an agricultural cooperative or a federation 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) Shinkin Bank or a federation of Shinkin Banks;

六　労働金庫連合会

(vi) the Rokinren Bank;

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 the members or all the shareholders of the corporation (referred to below as a "controlling member" in this Article) and the corporation (referred to below 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 a controlled corporation and another controlled corporation 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 the members or all the shareholders of another corporation, the relevant other corporation is also deemed to be a controlled corporation of that controlling member, and the provisions of the preceding paragraph apply.

（社債管理補助者の資格）

(Qualifications of Bond Administration Assistant)

第百七十一条の二　法第七百十四条の三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 171-2 The persons prescribed by Ministry of Justice Order as provided in Article 714-3 of the Act are as follows:

一　弁護士

(i) an attorney;

二　弁護士法人

(ii) a legal professional corporation; and

三　弁護士・外国法事務弁護士共同法人

(iii) a joint corporation of an attorney and a registered foreign lawyer.

第三章　社債権者集会

Chapter III Bondholders Meetings

（社債権者集会の招集の決定事項）

(Matters Determined in Callings of Bondholders Meetings)

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 matters 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) matters stated in the reference documents for a bondholders 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 the exercise of voting rights in writing (limited to a time limit set on or after the date on which two weeks have passed from the date when a notice was issued under Article 720, paragraph (1) of the Act and also on or before the date and time of the bondholders 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 a single bondholder exercises voting rights in duplicate with respect to the same proposal pursuant to the provisions of Article 726, paragraph (1) of the Act (if the matters stated in Article 719, item (iii) of the Act are prescribed, Article 726, paragraph (1) or Article 727, paragraph (1) of the Act), if matters regarding treatment of the exercise of voting rights by the bondholder are decided when the content of the exercise of voting rights with respect to the same proposal differs, those matters;

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 under Article 174, paragraph (1), 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 matters stated in Article 719, item (iii) of the Act are prescribed, the following matters:

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 exercise of voting rights by electronic or magnetic means (limited to a time limit set on or after the date on which two weeks have passed from the date when a notice was issued pursuant to Article 720, paragraph (1) of the Act and also on or before the date and time of the bondholders 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 it has been decided that voting forms (meaning the voting forms prescribed in that paragraph; the same applies below in this Chapter) are to be delivered (including provision by electronic or magnetic means under Article 721, paragraph (2) of the Act in lieu of the delivery) pursuant to the provisions of paragraph (1) of

that Article to a bondholder if 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 Bondholders 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) The reference documents for bondholders meeting must state the following matters:

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 the election of a representative bondholder, the following matters:

イ　候補者の氏名又は名称

(a) the name of the candidate;

ロ　候補者の略歴又は沿革

(b) brief biographical outline or corporate history of the candidate;

ハ　候補者が社債発行会社、社債管理者又は社債管理補助者と特別の利害関係があるときは、その事実の概要

(c) if there is a special interest between a candidate and the bond-issuing company, the bond administrator, or the bond administration assistant , a summary of the that fact.

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) In addition to the matters prescribed in the preceding paragraph, the reference documents for a bondholders meeting may state matters that are recognized as a reference regarding the exercise of voting rights by the 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 the matters to be stated in the reference documents for a bondholders meeting provided to the bondholders in relation to the same bondholder meeting, if there are any matters that have been stated in other documents or that have been provided by electronic or magnetic means, those matters need not be stated in the reference documents for the bondholders 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 the matters to be included in the notice of calling provided to the bondholders in relation to the same bondholders meeting (meaning a notice under Article 720, paragraph (1) or paragraph (2) of the Act; the same applies below in this Chapter), if there are any matters that have been stated in the reference documents for the bondholders meeting, those matters need not be included in the content of the notice of calling.

（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 matters to be stated on the voting forms to be delivered pursuant to the provisions of Article 721, paragraph (1) of the Act, or the matters 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 a field for abstention 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 matters stated in Article 172, item (iii) are prescribed, those matters;

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 matters stated in Article 172, item (iv) are prescribed, when a voting form lacking an entry in the field under item (i) has been submitted to the convener (meaning the convener pursuant to the provisions of Article 719 of the Act; the same applies below in this Article), the details of the handling of the voting form as to whether it is an indication of manifestation of support, opposition, or abstention regarding each proposal;

四　議決権の行使の期限

(iv) the time limit on the exercise of 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額

(v) the name of a bondholder to exercise voting rights and the amount of exercisable voting rights.

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 matters stated in Article 172, item (v), (b) are prescribed, and if a demand has been made by a bondholder who has given consent under Article 720, paragraph (2) of the Act, the convener must deliver the voting forms under Article 721, paragraph (1) of the Act to the bondholder (including provision by electronic or magnetic means under paragraph (2) of that Article in lieu of the delivery).

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 the matters to be stated on the voting forms provided to the bondholders in relation to the same bondholders meeting (limited to the matters stated in paragraph (1), item (ii) through item (iv)), if there are any matters that have been considered to be the content of the notice of calling, those matters need not be stated on the voting forms provided to the 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 the matters to be included in the notice of calling provided to the bondholders in relation to the same bondholders meeting, if there are any matters that have been stated on the voting forms, those matters need not be included in the content of the notice of calling provided to the bondholders.

（書面による議決権行使の期限）

(Time Limit on the Exercise of 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 the exercise of voting 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 Exercise of 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 prescribed by Ministry of Justice Order as provided in Article 727, paragraph (1) of the Act is the time limit on the exercise of voting rights under Article 172, item (v), (a).

（社債権者集会の議事録）

(Minutes of Bondholders 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 the minutes of bondholders meeting under 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) The minutes of bondholders meeting 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) The minutes of bondholders meeting must include the following matters:

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 bondholders 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) a summary of the progress of the agenda of the bondholders meeting and the results of that meeting;

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 bondholders 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代理人の氏名

(iv) the name of a representative or agent of the bond-issuing company in attendance at the bondholders meeting;

五　社債権者集会に出席した社債管理者の代表者若しくは代理人の氏名又は社債管理補助者若しくはその代表者若しくは代理人の氏名

(v) the name of a representative or agent of a bond administrator, or the name of a bond administration assistant or that representative or agent in attendance at the bondholders meeting;

六　社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 bondholders meeting, if any; and

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) the name of the person who has performed duties related to the preparation of the minutes.

４　法第七百三十五条の二第一項の規定により社債権者集会の決議があったものとみなされた場合には、社債権者集会の議事録は、次の各号に掲げる事項を内容とするものとする。

(4) If a resolution at a bondholders meeting is deemed to have been made pursuant to the provisions of Article 735-2, paragraph (1) of the Act, the minutes of the bondholders meeting are to include the following matters:

一　社債権者集会の決議があったものとみなされた事項の内容

(i) the content of the matters for which a resolution at the bondholders meeting is deemed to have been made;

二　前号の事項の提案をした者の氏名又は名称

(ii) the name of the person who has proposed the matters referred to in the preceding item;

三　社債権者集会の決議があったものとみなされた日

(iii) the date on which a resolution at the bondholders meeting is deemed to have been made; and

四　議事録の作成に係る職務を行った者の氏名又は名称

(iv) the name of the person who has performed duties related to the preparation of the minutes.

第五編　組織変更、合併、会社分割、株式交換、株式移転及び株式交付

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

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 The matters 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) the 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 stated in (b) from the amount stated in (a) is less than the amount stated in (c), and monies, etc. other than the 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; the same applies below 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; the same applies below 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 the shareholders of a stock company splitting in an absorption-type split as a result of the acts stated in Article 758, item (viii), (a) or (b) or Article 760, item (vii), (a) or (b) (in the case of the acts stated 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 the 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) the 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 The matters 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) the 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 stated in (b) from the amount stated in (a) is less than the amount stated in (c), and monies, etc. other than the 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; the same applies below 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; the same applies below 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 the shareholders of a stock company splitting in the incorporation-type split as a result of the acts stated 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 stated 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 the 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) the shares of the stock company splitting in the incorporation-type split delivered as the consideration for acquisition in the case of specified share acquisition.

第一章の二　株式交付子会社の株式の譲渡しの申込み

Chapter I-2 Offer to Transfer Shares of a Subsidiary Company Resulting from a Partial Share Exchange

（申込みをしようとする者に対して通知すべき事項）

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

第百七十九条の二　法第七百七十四条の四第一項第三号（法第七百七十四条の九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事項は、次に掲げる事項とする。

Article 179-2 (1) The matters prescribed by Ministry of Justice Order as provided in Article 774-4, paragraph (1), item (iii) of the Act (including as applied mutatis mutandis pursuant to Article 774-9 of the Act) are as follows:

一　交付対価について参考となるべき事項

(i) matters to be referenced regarding consideration for delivery;

二　株式交付親会社の計算書類等に関する事項

(ii) matters related to the financial statements, etc. of the parent company resulting from a partial share exchange.

２　この条において「交付対価」とは、株式交付親会社が株式交付に際して株式交付子会社の株式、新株予約権（新株予約権付社債に付されたものを除く。以下この条において同じ。）又は新株予約権付社債の譲渡人に対して当該株式、新株予約権又は新株予約権付社債の対価として交付する金銭等をいう。

(2) In this Article, the term "consideration for delivery" means monies, etc. delivered by the parent company resulting from a partial share exchange, upon a partial share exchange, to the transferors of shares, share options (excluding those attached to bonds with share options; the same applies below in this Article), or bonds with share options of the subsidiary company resulting from a partial share exchange, as consideration for the shares, share options, or bonds with share options.

３　第一項第一号に規定する「交付対価について参考となるべき事項」とは、次に掲げる事項その他これに準ずる事項（これらの事項の全部又は一部を通知しないことにつき法第七百七十四条の四第一項（法第七百七十四条の九において準用する場合を含む。）の申込みをしようとする者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 "matters to be referenced regarding consideration for delivery" as provided in paragraph (1), item (i) are the following matters and matters equivalent to them (if the person who wishes to make the offer referred to in Article 774-4, paragraph (1) of the Act (including as applied mutatis mutandis pursuant to Article 774-9 of the Act) have provided consent about not notifying all or a part of those matters, excluding any matters for which consent has been obtained):

一　交付対価として交付する株式交付親会社の株式に関する次に掲げる事項

(i) the following matters regarding the shares of the parent company resulting from a partial share exchange to be delivered as consideration for delivery:

イ　当該株式交付親会社の定款の定め

(a) the provisions of the articles of incorporation of the parent company resulting from a partial share exchange;

ロ　次に掲げる事項その他の交付対価の換価の方法に関する事項

(b) the following matters and other matters related to the method of conversion of the consideration for delivery into cash:

（１）　交付対価を取引する市場

1. the market on which the consideration for delivery is traded;

（２）　交付対価の取引の媒介、取次ぎ又は代理を行う者

2. the person acting as an intermediary, broker, or agency for trading in the consideration for delivery;

（３）　交付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 delivery, the content of that restriction;

ハ　交付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 delivery, matters regarding that market price;

ニ　株式交付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 parent company resulting from a partial share exchange for each business year the last day of which ended 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 a public notice is given of the content of the balance sheet for 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), that 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 for a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, that business year;

二　交付対価の一部が法人等の株式、持分その他これらに準ずるもの（株式交付親会社の株式を除く。）であるときは、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 a part of the consideration for delivery is a share, equity interest, or their equivalents of a corporation, etc. (excluding shares of the parent company resulting from a partial share exchange), the following matters (if the matters have been indicated in a language other than Japanese, the matters (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 their equivalents 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付対価に係る権利（重要でないものを除く。）の内容

(b) if the corporation, etc. is not a company, the content of the rights equivalent to the following rights and other rights (excluding those that are not material) related to the consideration for delivery:

（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 the shareholders 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. if a merger or other acts are carried out, 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 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 matters 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、第百八十二条第四項第二号及び第百八十四条第四項第二号において「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 with information using a language other than Japanese to the shareholders, members, or other equivalent persons (referred to below as "shareholders, etc." in this item, Article 182, paragraph (4), item (ii), and Article 184, paragraph (4), item (ii)), that language;

ニ　株式交付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 shareholders meeting of the corporation, etc. or an equivalent meeting is deemed to have been held on the date on which the partial 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 registered (if the corporation, etc. is established under the laws and regulations of a foreign country, limited to the registration of a foreign company of Article 933, paragraph (1) of the Act or the registration of a foreign corporation of Article 2 of the Act on Registration of Foreign Corporations and Registration of Matrimonial Property Contracts), the following matters:

（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）の者を除く。）の氏名又は名称

2. the name of the officer of the corporation, etc. (excluding the person 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 the most recent business year is not available, the balance sheet on the date of formation of the corporation, etc.) or matters equivalent to it for 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; the same applies below in this item) (including a summary of the content of any audit report or any other report equivalent to it if the financial statements or any equivalent documents have been audited by a company auditor, audit and supervisory committee, audit committee, financial auditor, or an equivalent authority);

ト　次に掲げる場合の区分に応じ、次に定める事項

(g) the matters stated below in accordance with the categories of the cases stated 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: the content of the business report for the most recent business year of the corporation, etc. (including the content of any audit report if the business report has been audited 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 matters equivalent to the matters stated in the items of Article 118 and the items of Article 119 for the most recent business year of the corporation, etc. (including a summary of an audit report or any other report equivalent to it, if the matters have been audited by a company auditor, audit and supervisory committee, or audit committee or an equivalent authority);

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 equivalent documents of the corporation, etc. for each business year the last day of which ended 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 a public notice is given of the content of the balance sheet or matters equivalent to that for 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), that 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 matters equivalent to that for a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, that business year;

リ　前号ロ及びハに掲げる事項

(i) the matters stated in (b) and (c) of the preceding item;

ヌ　交付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 a refund can be received for the consideration for delivery by acquisition of treasury shares, refund of equity interest, or another equivalent method, the matters on the related procedures;

三　交付対価の一部が株式交付親会社の社債、新株予約権又は新株予約権付社債であるときは、第一号ロ及びハに掲げる事項

(iii) if a part of the consideration for delivery is a bond, share option, or bond with share options of the parent company resulting from a partial share exchange, the matters stated in (b) and (c) of item (i);

四　交付対価の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（株式交付親会社の社債、新株予約権又は新株予約権付社債を除く。）であるときは、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 a part of the consideration for delivery is a bond, share option, bond with share options, or their equivalents of a corporation, etc. (excluding a bond, share option, or bond with share options of the parent company resulting from a partial share exchange), the following matters (if the matters have been indicated in a language other than Japanese, the matters (excluding names) indicated in Japanese):

イ　第一号ロ及びハに掲げる事項

(a) the matters stated 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 matters stated in (a) and (e) through (h) of item (ii);

五　交付対価の一部が株式交付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ときは、第一号ロ及びハに掲げる事項

(v) if a part of the consideration for delivery is a share, equity interest, bond, share option, bond with share options, or their equivalents and property other than monies of the parent company resulting from a partial share exchange or another corporation, etc., the matters stated in (b) and (c) of item (i).

４　第一項第二号に規定する「株式交付親会社の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 "matters related to financial statements, etc. of the parent company resulting from a partial share exchange" as provided in paragraph (1), item (ii) are the following matters:

一　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、株式交付親会社の成立の日における貸借対照表）の内容

(i) the content of financial statements, etc. for the most recent business year (if the most recent business year is not available, the balance sheet on the date of the formation of the parent company resulting from a partial share exchange);

二　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、株式交付親会社の成立の日。次号において同じ。）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

(ii) if there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the parent company resulting from a partial share exchange; the same applies in the following item) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), the content of the provisional financial statement, etc.;

三　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

(iii) if disposal of important property, burden of major obligations, or any other event that has a material impact on the status of company property occurs after the last day of the most recent business year, the content of that event.

（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)

第百七十九条の三　法第七百七十四条の四（法第七百七十四条の九において準用する場合を含む。以下この条において同じ。）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、株式交付親会社が法第七百七十四条の四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 179-3 The cases prescribed by Ministry of Justice Order as provided in Article 774-4 (including as applied mutatis mutandis pursuant to Article 774-9 of the Act; the same applies below in this Article), paragraph (4) of the Act are the following cases, in which the parent company resulting from a partial share exchange provides the matters stated in each item of Article 774-4, paragraph (1) of the Act to a person who wishes to make the offer under that paragraph:

一　当該株式交付親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 parent company resulting from a partial share exchange provides matters to be stated in the prospectus pursuant to the provisions of the Financial Instruments and Exchange Act by electronic or magnetic means;

二　当該株式交付親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 parent company resulting from a partial share exchange provides a prospectus or other equivalent document or other material pursuant to the laws and regulations of a foreign country.

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）

(Matters to Be Disclosed 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 matters 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, matters regarding adequacy of the provisions concerning the matters stated 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 the most recent business year for a stock company effecting an entity conversion is not available, the balance sheet on the date 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) matters 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 matters stated in the preceding three items after the date on which the entity conversion plan began to be kept as provided in Article 775, paragraph (2) of the Act, the matters after the change.

（計算書類に関する事項）

(Matters 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 The matters prescribed by Ministry of Justice Order as provided in Article 779, paragraph (2), item (ii) of the Act are the matters prescribed in each of the following items, in accordance with the categories of cases stated below on the date of a public notice as provided in the provisions of that paragraph or the date of a demand as provided in the provisions of that paragraph, whichever comes earlier:

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る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 has given a public notice under the provisions of Article 440, paragraph (1) or paragraph (2) of the Act with regard to the balance sheet for the most recent business year or a summary of that balance sheet: 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 a 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 a public notice has been given through publication in a daily newspaper that publishes matters 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 a public notice has been given by electronic public notice, the matters stated 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とっている場合　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 the measures prescribed in Article 440, paragraph (3) of the Act with regard to the balance sheet for the most recent business year: the matters stated 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, and if the stock company submits an annual securities report for 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 the most recent business year for a stock company effecting an entity conversion is not available: 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 stated in the preceding items: the content of a summary of the balance sheet for the most recent business year under 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）

(Matters 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 matters 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 that 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) matters regarding adequacy 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) matters 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) matters regarding adequacy of the provisions for share options related to the absorption-type merger;

四　計算書類等に関する事項

(iv) matters 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) matters related to prospects for performance of obligations of the company surviving the absorption-type merger on or after the date on which the absorption-type merger becomes effective (limited to obligations borne to a creditor 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 matters stated in the preceding items after the date on which the absorption-type merger agreement, etc. began to be kept (meaning the date on which the absorption-type merger agreement, etc. began to be kept as provided in Article 782, paragraph (2) of the Act; the same applies below in this Chapter), the matters 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 the 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 the shares held by the shareholders.

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 "matters regarding adequacy of the consideration for the merger" as provided in paragraph (1), item (i) are the matters regarding adequacy of the provisions concerning the following matters and other matters stated 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) matters regarding adequacy 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三十六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 (xxxvi) of the Regulations on Corporate Accounting; the same applies below in this item and in Article 184), matters given due consideration so as not to harm the interests of the 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 matters 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 "matters of reference regarding the consideration for the merger" as provided in paragraph (1), item (ii) are the matters prescribed in each of the following items and other matters equivalent to those, in accordance with the categories of cases stated below (if all the shareholders of the stock company disappearing in an absorption-type merger consent to not stating or recording all or a part of the matters in the document or electronic or magnetic record as provided in Article 782, paragraph (1) of the Act, excluding any matters for which consent has been given):

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 part of the consideration for the merger is shares of or equity interest in the company surviving the absorption-type merger: the following matters:

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 matters and other matters related to the method 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 an intermediary, broker, or agency for trading in 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 of that restriction;

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, matters regarding that market price;

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 for each business year the last day of which ended 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 a public notice is given of the content of the balance sheet for a certain business year pursuant to the provisions of laws and regulations (including notices equivalent to the measures under Article 440, paragraph (3) of the Act), that 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 for a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, that 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 part of the consideration for the merger is a share, equity interest, or their equivalents of a corporation, etc. (excluding shares of or equity interest in the company surviving the absorption-type merger): the following matters (if the

matters have been indicated in a language other than Japanese, the matters (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 their equivalents 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（重要でないものを除く。）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 that are not material) 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 distributions of residual assets;

（３）　株主総会における議決権

3. voting rights at the shareholders 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. if a merger or other acts are carried out, 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 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 matters 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 with information using a language other than Japanese to the shareholders, etc., that 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 shareholders meeting of the corporation, etc. or an equivalent meeting is deemed to have been held on the date 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 been registered (if the corporation, etc. is established under the laws and regulations of a foreign country, limited to the registration of a foreign company under Article 933, paragraph (1) of the Act or the registration of a foreign corporation under Article 2 of the Act on Registration of Foreign Corporations and Registration of Matrimonial Property Contracts), the following matters:

（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）の者を除く。）の氏名又は名称

2. the name of the officer of the corporation, etc. (excluding the person referred to 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 the most recent business year is not available, the balance sheet on the date of formation of the corporation, etc.) or matters equivalent to it for 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; the same applies below in this item) (including a summary of the content of any audit report or any other report equivalent to it if the financial statements or any equivalent documents have been audited by a company auditor, audit and supervisory committee, audit committee, financial auditor, or an equivalent authority);

ト　次に掲げる場合の区分に応じ、次に定める事項

(g) the matters stated below in accordance with the categories of the cases stated 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: the content of the business report for the most recent business year of the corporation, etc. (including the content of any audit report if the business report has been audited 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 matters equivalent to the matters stated in the items of Article 118 and the items of Article 119 for the most recent business year of the corporation, etc. (including a summary of an audit report or any other report equivalent to it, if the matters have been audited by a company auditor, audit and supervisory committee, audit committee or an equivalent authority);

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 equivalent documents of the corporation, etc. for each business year the last day of which ended 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. if a public notice is given of the content of the balance sheet or matters equivalent to that for a certain business year pursuant to the provisions of laws and regulations (including notices equivalent to the measures under Article 440, paragraph (3) of the Act), that 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 matters equivalent to that for a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, that business year;

リ　前号ロ及びハに掲げる事項

(i) the matters stated 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 a refund can be received for the consideration for the merger by acquisition of treasury shares, refund of equity interest, or another equivalent method, the matters on the related procedures;

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 part of the consideration for the merger is a bond, share option, or bond with share options of the company surviving absorption-type merger: the matters stated 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 part of the consideration for the merger is a bond, share option, bond with share options, or their equivalents of a corporation, etc. (excluding a bond, share option, or bond with share options of the company surviving the absorption-type merger): the following matters (if the matters have been indicated in a language other than Japanese, the matters (excluding names) indicated in Japanese):

イ　第一号ロ及びハに掲げる事項

(a) the matters stated 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 matters stated 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 part of the consideration for the merger is a share, equity interest, bond, share option, bond with share options, or their equivalents and property other than monies of the company surviving the absorption-type merger or another corporation, etc.: the matters stated 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 "matters regarding adequacy of the provisions for share options related to the absorption-type merger" as provided in paragraph (1), item (iii) are the matters regarding adequacy of the provisions prescribed in each of the following items, in accordance with the categories of cases stated 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 matters stated 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 matters stated 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 "matters related to financial statements, etc." as provided in paragraph (1), item (iv) are the following matters:

一　吸収合併存続会社についての次に掲げる事項

(i) the following matters 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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date 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 date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the company surviving the absorption-type merger; the same applies in (c) below) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a material impact on the status of company property occurs after the last day of the most recent business year, the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept, until the date 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 matters regarding the stock company disappearing in the absorption-type merger (excluding a liquidating stock company; the same applies below 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 a 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 the most recent business year is not available, the date of formation of the stock company disappearing in the absorption-type merger), the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept, until the date 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 the most recent business year for a stock company disappearing in an absorption-type merger is not available, the balance sheet on the date 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）

(Matters 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 matters 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 that 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) matters regarding adequacy of the provisions prescribed in (a) or (b) below, in accordance with the categories of the cases stated in (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 matters stated 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 matters stated 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 matters stated in Article 758, item (viii) or Article 760, item (vii) of the Act are prescribed, the following matters:

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 under Article 171, paragraph (1) of the Act is adopted in the case　the acts stated in Article 758, item (viii), (a) or Article 760, item (vii), (a) of the Act are performed, the matters stated in each item of that 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 under Article 454, paragraph (1) of the Act is adopted in the case the acts stated in Article 758, item (viii), (b) or Article 760, item (vii), (b) of the Act are performed, the matters stated in item (i) and item (ii) of that 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 and 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, matters concerning adequacy of the provisions regarding the matters stated in Article 758, item (v) and item (vi) of the Act (limited to matters related 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 matters 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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date 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 there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the company succeeding in the absorption-type split; the same applies in (c) below) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a material impact on the status of company property occurs after the last day of the most recent business year, the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to kept, until the date 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 natters concerning the stock company splitting in the absorption-type split (excluding a liquidating stock company; the same applies below 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 a material impact on the status of company property occurs at a stock company splitting in the absorption-type split after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the stock company splitting in the absorption-type split), the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept, until the date 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 most recent business year for the stock company splitting in the absorption-type split is not available, the balance sheet on the date 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) matters 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 on or after the date on which the absorption-

type company split becomes effective (limited to the obligations that the 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 matters stated in the preceding items during the interval from after the date on which the absorption-type merger agreement, etc. began to be kept until the date on which the absorption-type company split becomes effective, the matters after the change.

（株式交換完全子会社の事前開示事項）

(Matters to Be 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 matters 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 that 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) matters regarding adequacy of the consideration for the exchange;

二　交換対価について参考となるべき事項

(ii) matters of reference regarding the 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) matters regarding adequacy of the provisions for share options related to a share exchange;

四　計算書類等に関する事項

(iv) matters 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, matters related to prospects for performance of obligations of the wholly owning parent company resulting from a share exchange on or after the date 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 matters stated in the preceding items during the interval from after the date on which the absorption-type merger agreement, etc.

began to be kept until the date on which the share exchange becomes effective, the matters 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 the share exchange in lieu of the shares held by the shareholders.

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 "matters regarding adequacy of the consideration for the exchange" as provided in paragraph (1), item (i) are the matters regarding adequacy of the provisions concerning the following matters and other matters 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) matters regarding adequacy 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, matters given due consideration so as not to harm the interests of the 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 matters 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 "matters of reference regarding the consideration for the exchange" as provided in paragraph (1), item (ii) are the matters prescribed in each of the following items and other matters equivalent to those, in accordance with the categories of cases statrd below (if all the shareholders of the wholly owned subsidiary company resulting from a share exchange consent to not stating or recording all or a part of the matters in the document or electronic or magnetic record as provided in Article 782, paragraph (1) of the Act, excluding any matters for which consent has been given):

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 part 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 matters:

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 matters and other matters related to the method 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 an 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 of that restriction;

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, matters regarding that market price;

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 for each business year the last day of which ended 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 a public notice is given of the content of the balance sheet for a certain business year pursuant to the provisions of laws and regulations (including notices equivalent to the measures under Article 440, paragraph (3) of the Act), that 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 for a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, that 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 part of the consideration for the exchange is a share, equity interest, or their equivalents of a corporation, etc. (excluding shares of or equity interest in the wholly owning parent company resulting from a share exchange): the following matters (if the matters have been indicated in a language other than Japanese, the matters (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 their equivalents 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（重要でないものを除く。）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 not material):

（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 the shareholders 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. if a merger or other acts are carried out, 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 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 matters 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 with information using a language other than Japanese to the shareholders, etc., that 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 to be held by shareholders, etc. of the corporation, etc. if a shareholders meeting of the corporation, etc. or an equivalent meeting is deemed to have been held on the date 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 the registration of a foreign company under Article 933, paragraph (1) of the Act or registration of a foreign corporation under Article 2 of the Act on Registration of Foreign Corporations and Registration of Matrimonial Property Contracts), the following matters:

（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）の者を除く。）の氏名又は名称

2. the name of the officer of the corporation, etc. (excluding the person referred to 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 the most recent business year is not available, the balance sheet on the date of formation of the corporation, etc.) or matters equivalent to it for 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; the same applies below in this item) (including a summary of the content of any audit report or any other report equivalent to it if the financial

statements or any equivalent documents have been audited by a company auditor, audit and supervisory committee, audit committee, financial auditor, or an equivalent authority);

ト　次に掲げる場合の区分に応じ、次に定める事項

(g) the matters stated below in accordance with the categories of the cases stated 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: the content of the business report for the most recent business year of the corporation, etc. (including the content of any audit report if the business report has been audited 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 matters equivalent to the matters stated in the items of Article 118 and the items of Article 119 for the most recent business year of the corporation, etc. (including a summary of an audit report, or any other report equivalent to it, if those matters have been audited by a company auditor, audit and supervisory committee, audit committee or an equivalent authority);

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 equivalent documents of the corporation, etc. for each business year the last day of which ended 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 a public notice is given of the content of the balance sheet or information equivalent to that for a certain business year pursuant to the provisions of laws and regulations (including notices equivalent to the measures under Article 440, paragraph (3) of the Act), that 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 matters equivalent to that for a certain business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act, that business year;

リ　前号ロ及びハに掲げる事項

(i) the matters stated 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 a refund can be received for the consideration for the exchange by acquisition of treasury shares, refund of equity interest, or another equivalent method, the matters on the related procedures;

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 part of the consideration for the exchange is a bond, share option, or bond with share options of the wholly owning parent company resulting from a share exchange: the matters stated 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 part of the consideration for the exchange is a bond, share option, bond with share options, or their equivalents of a corporation, etc. (excluding a bond, share option, or bond with share options of a wholly owning parent company resulting from a share exchange): the following matters (if the matters have been indicated in a language other than Japanese, the matters (excluding names) indicated in Japanese):

イ　第一号ロ及びハに掲げる事項

(a) the matters stated 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 matters stated 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 part of the consideration for the exchange is a share, equity interest, bond, share option, bond with share options, or their equivalents and property other than monies of the wholly owning parent company resulting from a share exchange or another corporation, etc.: the matters stated 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 "matters regarding adequacy of the provisions on share options related 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 matters regarding adequacy of the provisions concerning the matters stated in Article 768, paragraph (1), item (iv) and item (v) of the Act (limited to matters related 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 "matters related to financial statements, etc." as provided in paragraph (1), item (iv) are the following matters:

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 matters regarding 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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date 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 there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the wholly owning parent company resulting from a share exchange; the same applies in (c)) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a material impact on the status of company property occurs after the last day of the most recent business year, the content of that event (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 comes in the interval from after the date on

which the absorption-type merger agreement etc. began to be kept, until the date 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 matters 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 a 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 the most recent business year is not available, the date of formation of the wholly owned subsidiary company resulting from a share exchange), the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept, until the date 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 most recent business year for the wholly owned subsidiary company resulting from a share exchange is not available, the balance sheet on the date 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 The matters prescribed by Ministry of Justice Order as provided in Article 783, paragraph (2) of the Act are matters 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 The shares prescribed by Ministry of Justice Order as provided in Article 783, paragraph (3) of the Act are shares subject to call (limited to those for which 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 for which 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 stated 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九号までに掲げる額の合計額から第十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 method prescribed by Ministry of Justice Order as provided in Article 784, paragraph (2) of the Act is to treat as the total amount of assets of a stock company splitting in an absorption-type split the amount obtained by subtracting the amount stated in item (x) from the total of the amounts stated in item (i) through item (ix) on the calculation reference date (meaning the date on which the absorption-type company split agreement was concluded (if a time other than the date on which the agreement was concluded is prescribed by the agreement, that time (limited to the interval from after the date on which the

agreement was concluded until immediately before the time when the absorption-type company split becomes effective)); the same applies below 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 reserve;

三　利益準備金の額

(iii) amount of retained earnings reserve;

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 adjustments 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 under Article 441, paragraph (1), item (ii) of the Act (if there are two or more of those periods, the period the last day of which comes latest); the same applies below in this paragraph) (if the most recent business year is not available, the date of formation of the stock company splitting in the absorption-type split; the same applies below in this paragraph);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　最終事業年度の末日において負債の部に計上した額

(viii) the amount recorded in the section on liabilities on the last day of the most recent business year;

九　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

(ix) if a succession to rights and obligations related to the business of another company occurs from an absorption-type merger or an absorption-type company split, or an acceptance of transfer of all the business of another company (including a foreign company) is performed after the last day of the most recent business year, the amount of liabilities succeeded to or accepted as a result of these acts;

十　自己株式及び自己新株予約権の帳簿価額の合計額

(x) 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 method 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 to treat as the total amount of the assets of the stock company splitting in the absorption-type split 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.

（計算書類に関する事項）

(Matters 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 The matters prescribed by Ministry of Justice Order as provided in Article 789, paragraph (2), item (iii) of the Act are the matters prescribed in each of the following items, in accordance with the categories of cases stated below on the date of a public notice as provided in the provisions of that paragraph or the date of a demand as provided in the provisions of that paragraph, whichever comes earlier:

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る公告をしている場合　次に掲げるもの

(i) if a company subject to public notice with regard to the balance sheet for the most recent business year or a summary of that balance sheet (meaning the stock company referred to in Article 789, paragraph (2), item (iii) of the Act; the same applies below in this Article) has given a public notice under 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 a 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 a public notice has been given through publication in a daily newspaper that publishes matters 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 a public notice has been given by electronic public notice, the matters stated 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とっている場合　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 the measures prescribed in the provisions of Article 440, paragraph (3) of the Act with regard to the balance sheet for the most recent business year: the matters stated 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, and if the stock company submits an annual securities report for 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 the most recent business year for the company subject to public notice is not available: 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 stated in the preceding items: the content of a summary of the balance sheet for the most recent business year under 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）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date 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 matters 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 under 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 under 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 matters 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 under 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 under 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) matters 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 date the change referred to in 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) in addition to what is prescribed in the preceding items, important matters regarding the absorption-type company split.

（株式交換完全子会社の事後開示事項）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date 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 matters 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 under 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 under 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 matters 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 under 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 under 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 having been 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 class shares, the classes of shares and the number of shares 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) in addition to what is prescribed in the preceding items, important matters regarding the 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）

(Matters 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 matters 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 that 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) matters regarding adequacy of the provisions concerning the matters stated 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 matters stated in Article 749, paragraph (1), item (iv) and item (v) of the Act are prescribed, matters regarding adequacy of the provisions concerning those matters (excluding any provisions indicating 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 matters concerning a company disappearing in the absorption-type merger (excluding a liquidating stock company and liquidating membership company):

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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date 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 there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the company disappearing in the absorption-type merger; the same applies in (c)) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a material impact on the status of company property occurs after the last day of the most recent business year, the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept (meaning the date on which the absorption-type merger agreement, etc. began to be kept as provided in Article 794, paragraph (2) of the Act; the same applies below in this Chapter) until the date 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 a liquidating stock company or liquidating membership company) 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 matters 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 a 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 the most recent business year is not available, the date of formation of the stock company surviving the absorption-type merger), the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept until the date 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 the most recent business year for the stock company surviving the absorption-type merger is not available, the balance sheet on the date 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) matters related to prospects for performance of obligations of the stock company surviving the absorption-type merger on or after the date on which the absorption-type merger becomes effective (limited to obligations borne to a creditor 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 matters stated in the preceding items during the interval from after the date on which the absorption-type merger agreement, etc. began to be kept until the date on which the absorption-type merger becomes effective, the matters after the change.

（吸収分割承継株式会社の事前開示事項）

(Matters 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 matters 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 that 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) matters regarding adequacy of the provisions concerning the matters stated 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 matters stated in Article 758, item (viii) of the Act are prescribed, the following matters:

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 under Article 171, paragraph (1) of the Act is made in the case the acts stated in Article 758, item (viii), (a) of the Act are performed, the matters stated in each item of that 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 under Article 454, paragraph (1) of the Act is made in the case the acts stated in Article 758, item (viii), (b) of the Act are performed, the matters stated in item (i) and item (ii) of that 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 matters stated in Article 758, item (v) and item (vi) of the Act are prescribed, matters regarding adequacy of the provisions concerning those matters;

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 matters concerning the company splitting in the absorption-type split (excluding a liquidating stock company and liquidating membership company):

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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date 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 there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the company splitting in the absorption-type split; the same applies in (c)) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a material impact on the status of company property occurs after the last day of the most recent business year, the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept, until the date 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 a liquidating stock company or liquidating membership company) 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 matters 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 a 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 the most recent business year is not available, the date of formation of the stock company succeeding in the absorption-type split), the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept until the date 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 the most recent business year for a stock company succeeding in the absorption-type split is not available, the balance sheet on the date 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) matters related to prospects for performance of obligations of the stock company succeeding in the absorption-type split on or after the date on which the absorption-type company split becomes effective (limited to obligations borne to a creditor 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 matters stated in the preceding items during the interval from after the date on which the absorption-type merger agreement, etc.

began to be kept until the date on which the absorption-type company split becomes effective, the matters after the change.

（株式交換完全親株式会社の事前開示事項）

(Matters 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 matters 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 that 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) matters regarding adequacy of the provisions concerning the matters stated in Article 768, 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 matters stated in Article 768, paragraph (1), item (iv) and item (v) of the Act are prescribed, the matters regarding adequacy of the provisions concerning those matters;

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 matters 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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date 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 there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the wholly owned subsidiary company resulting from a share exchange; the same applies in (c)) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a material impact on the status of company property occurs after the last day of the most recent business year, the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept until the date 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 matters 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 a 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 the most recent business year is not available, the date of formation of the wholly owning parent stock company resulting from a share exchange), the content of that event (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 comes in the interval from after the date on which the absorption-type merger agreement, etc. began to be kept until the date 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 the most recent business year for the wholly owning parent stock company resulting from a share exchange is not available, the balance sheet on the date 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,

matters related to prospects for performance of obligations of the wholly owning parent stock company resulting from a share exchange on or after the date 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 matters stated in the preceding items during the interval from after the date on which the absorption-type merger agreement, etc. began to be kept until the date on which the share exchange becomes effective, the matters 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 the 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 The items prescribed by Ministry of Justice Order as provided in Article 794, paragraph (3) of the Act are monies, etc. other than the 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 stated in item (ii) from the amount stated in item (i) is smaller than the amount stated 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 the 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 stated in item (ii) from the amount stated 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. under Article 795, paragraph (2), item (ii) of the Act (limited to a bond (excluding a bond 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 stated in item (ii) from the amount stated 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 bond 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 that 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 when 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 higher of 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 stated in paragraph (1), item (ii) from the amount stated in item (i) of that 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 stated in item (ii) of the preceding paragraph from the amount stated in item (i) of that 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 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 higher of 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 stated in paragraph (1), item (ii) from the amount stated in item (i) of that 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 stated in paragraph (2), item (ii) from the amount stated in item (i) of that 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 stated in item (iii) from the total of the amounts stated 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 a company to which consolidated dividend regulations apply)).

（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）をいう。）における第一号から第七号までに掲げる額の合計額から第八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 method prescribed by Ministry of Justice Order as provided in Article 796, paragraph (2), item (ii) of the Act is to treat 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; the same applies below in this Article) the amount (if the amount is less than five million yen, five million yen) obtained by subtracting the amount stated in item (viii) from the total of the

amounts stated in item (i) through item (vii) 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 other than the date on which the relevant agreement was concluded is prescribed by the agreement, that time (limited to the interval from after the date on which the relevant agreement was concluded until immediately before the time when the absorption-type merger, absorption-type company split, or share exchange becomes effective))):

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserve;

三　利益準備金の額

(iii) amount of retained earnings reserve;

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 adjustments 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 (if there are two or more of those periods, the period the last day of which comes latest)) (if the most recent business year is not available, the date of formation of the surviving stock company, etc.);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　自己株式及び自己新株予約権の帳簿価額の合計額

(viii) 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 obtained by adding one to the number obtained by multiplying the total number of specified shares (meaning the shares that entitle the shareholders to exercise their voting rights at the shareholders meeting in relation to the acts as provided in Article 796, paragraph (3) of the Act; the same applies below in this Article) by one-half (if the articles of incorporation specify that the shareholders holding voting rights at or above a certain ratio of the total number of voting rights for the specified shares must be in attendance as a requirement for the adoption of resolutions at the shareholders meeting, the relevant ratio) and then multiplying that result by one-third (if the articles of incorporation specify that a majority of at least a certain ratio of the total voting rights held by the specified shareholders (meaning shareholders that hold specified shares; the same applies below in this Article) in attendance at the shareholders meeting must approve as a requirement for the adoption of resolutions at the shareholders 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 the articles of incorporation prescribe that approval of a certain number or more of specified shareholders is required as a requirement for the adoption of resolutions related to the acts as provided in Article 796, paragraph (3) of the Act, the number of specified shares held by specified shareholders who indicated opposition to those acts if the number obtained by subtracting the number of specified shareholders who indicated opposition to the acts to the stock company from the total number of specified shareholders is less than the prescribed number of specified shareholders;

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 the articles of incorporation other than the provisions of the articles of incorporation of the preceding two items prescribe the requirement for adoption of

resolutions related to the acts as provided in Article 796, paragraph (3) of the Act, the number of specified shares held by the specified shareholders who indicated opposition to the acts if the resolution cannot be adopted if all the specified shareholders who indicated opposition to those acts dissent at the shareholders meeting as provided in that 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 the 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 The items prescribed by Ministry of Justice Order as provided in Article 799, paragraph (1), item (iii) of the Act are monies, etc. other than the 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 stated in item (ii) from the amount stated in item (i) is smaller than the amount stated 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 the 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）

(Matters 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 The matters prescribed by Ministry of Justice Order as provided in Article 799, paragraph (2), item (iii) of the Act are the matters prescribed in each of the following items, in accordance with the categories of cases stated below on the date of public a notice as provided in the provisions of that paragraph or the date of a demand as provided in the provisions of that paragraph, whichever comers earlier

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る公告をしている場合　次に掲げるもの

(i) if a company subject to public notice with regard to the balance sheet for the most recent business year or a summary of that balance sheet (meaning the stock company referred to in Article 799, paragraph (2), item (iii) of the Act; the same applies below in this Article) has given a public notice under 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 a public notice has been given in the Official Gazette, the date of that 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 a public notice has been given through publication in a daily newspaper that publishes matters 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 a public notice has been given by electronic public notice, the matters stated 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とっている場合　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 the measures prescribed in the provisions of Article 440, paragraph (3) of the Act with regard to the balance sheet for the most recent business year: the matters stated 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, and if the stock company submits an annual securities report for 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 the most recent business year for the company subject to public notice is not available: 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 stated in the preceding items: the content of a summary of the balance sheet for the most recent business year under 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）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date on which the absorption-type merger becomes effective;

二　吸収合併消滅会社における次に掲げる事項

(ii) the following matters 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 under 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 under 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 matters 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 under 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 under 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) matters 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) matters 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 date of registration of the changes referred to in 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) in addition to what is prescribed in the preceding items, important matters regarding the absorption-type merger.

（吸収分割承継株式会社の事後開示事項）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date on which the absorption-type company split becomes 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 under 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 matters 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 under 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 under 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) matters 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 date of registration of the changes referred to in 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) in addition to what is prescribed in the preceding items, important matters regarding the 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 the 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 The items 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 the 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 stated in item (ii) from the amount stated in item (i) is smaller than the amount stated 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 the 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 The items 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) 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 stated in item (ii) from the amount stated in item (i) is smaller than the amount stated 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 the 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 Consolidation-Type Mergers, Stock Companies Splitting in Incorporation-Type Splits, and Wholly Owned Subsidiary Companies Resulting from Share Transfers

（新設合併消滅株式会社の事前開示事項）

(Matters 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 matters 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 that 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) matters regarding adequacy of the provisions prescribed in (a) or (b) below in accordance with the categories of the cases stated in (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 matters stated 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 matters stated 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 part of the stock companies disappearing in the consolidation-type merger have issued share options, the matters regarding adequacy of the provisions prescribed in (a) or (b) below, in accordance with the categories of the cases stated in (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 matters stated 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 matters stated 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 matters concerning another company disappearing in the consolidation-type merger (excluding a liquidating stock company and liquidating membership company; the same applies below 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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date of formation of another company 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 there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of another company disappearing in the consolidation-type merger) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a 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 the most recent business year is not available, the date of formation of another company disappearing in the consolidation-type merger), the content of that event (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 comes in the interval from after the date on which the consolidation-type merger agreement, etc. began to be kept (meaning the date on which the consolidation-type merger agreement, etc. began to be kept as provided in Article 803, paragraph (2) of the Act; the same applies below in this Chapter) until the date 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 a liquidating stock company or liquidating membership company) 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 matters regarding the stock company disappearing in the consolidation-type merger (excluding a liquidating stock company; the same applies below 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 a 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 the most recent business year is not available, the date of formation of the stock company disappearing in the consolidation-type merger), the content of that event (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 comes in the interval from after the date the on which consolidation-type

merger agreement, etc. began to be kept, etc. until the date 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 the most recent business year for the stock company disappearing in the consolidation-type merger is not available, the balance sheet on the date 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) matters related to prospects for performance of obligations of the company incorporated in the consolidation-type merger on or after the date 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 matters stated in the preceding items after the date on which the consolidation-type merger agreement, etc. began to be kept, the matters after the change.

（新設分割株式会社の事前開示事項）

(Matters 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 matters 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 that 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) matters regarding adequacy of the provisions prescribed in (a) or (b) below in accordance with the categories of the cases stated in (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 matters stated 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 matters stated 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 matters stated in Article 763, paragraph (1), item (xii) or Article 765, paragraph (1), item (viii) of the Act are prescribed, the following matters:

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 under Article 171, paragraph (1) is adopted in the case the acts stated in Article 763, paragraph (1), item (xii), (a) or Article 765, paragraph (1), item (viii), (a) of the Act are performed, the matters stated in each item of that 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 under Article 454, paragraph (1) of the Act is adopted in the case the acts stated in Article 763, paragraph (1), item (xii), (b) or Article 765, paragraph (1), item (viii), (b) of the Act are performed, the matters stated in item (i) and item (ii) of that 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 and all or a part 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, matters concerning adequacy of the provisions regarding the matters stated in Article 763, paragraph (1), item (x) and item (xi) of the Act (limited to matters related 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 matters concerning another company splitting in the incorporation-type split (excluding a liquidating stock company and liquidating membership company; the same applies below 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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date 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. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of another company splitting in the incorporation-type split) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a 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 the most recent business year is not available, the date of formation of another company splitting in the incorporation-type split), the content of that event (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 comes in the interval from after the date on which the consolidation-type merger agreement, etc. began to be kept until the date 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 a liquidating stock company or liquidating membership company) 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 matters concerning the stock company splitting in the incorporation-type split (excluding a liquidating stock company; the same applies below 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 a 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 the most recent business year is not available, the date of formation of the stock company splitting in the incorporation-type split), the content of that event (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 comes in the interval from after the date on which the consolidation-type merger agreement, etc. began to be kept until the date 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 the most recent business year for the stock company splitting in the incorporation-type split is not available, the balance sheet on the date 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) matters 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 date on which the incorporation-type company split becomes effective (limited to the obligations which the stock company splitting in the incorporation-type split had the company incorporated in the incorporation-type split to succeed to by 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 matters stated in the preceding items during the interval from after the date on which the consolidation-type merger agreement, etc. began to be kept until the date on which the incorporation-type company split becomes effective, the matters after the change.

（株式移転完全子会社の事前開示事項）

(Matters 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 matters 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 that 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) matters regarding adequacy of the provisions concerning the matters stated 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, matters concerning adequacy of the provisions regarding the matters stated in Article 773, paragraph (1), item (ix) and item (x) of the Act (limited to matters related 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 matters 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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date 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 there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of another wholly owned subsidiary company resulting from the share transfer) specified as the provisional account closing date (if there are two or more provisional account closing dates, the latest date), 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 a 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 the most recent business year is not available, the date of formation of another wholly owned subsidiary company

resulting from the share transfer), the content of that event (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 comes in the interval from after the date on which the consolidation-type merger agreement, etc. began to be kept until the date 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 matters 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 a 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 the most recent business year is not available, the date of formation of the wholly owned subsidiary company resulting from the share transfer), the content of that event (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 comes in the interval from after the date 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 the most recent business year for the wholly owned subsidiary company resulting from the share transfer is not available, the balance sheet on the date 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, matters related to prospects for performance of obligations of the wholly owning parent company incorporated in a share transfer on or after the date 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 matters stated in the preceding items during the interval from after the date on which the consolidation-type merger agreement, etc. began to be kept until the date on which the share transfer becomes effective, the matters 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九号までに掲げる額の合計額から第十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 method prescribed by Ministry of Justice Order as provided in Article 805 of the Act is to treat as the total amount of assets of a stock company splitting in an incorporation-type split the amount obtained by subtracting the amount stated in item (x) from the total of the amounts stated in item (i) through item (ix) on the calculation reference date (meaning the date on which the incorporation-type company split plan was prepared (if a time other than the date on which the incorporation-type company split plan was prepared is prescribed by the incorporation-type company split plan, that time (limited to the interval from after the date on which the incorporation-type company split plan was prepared until immediately before the time when the incorporation-type company split becomes effective)); the same applies below 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 reserve;

三　利益準備金の額

(iii) amount of retained earnings reserve;

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 adjustments 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 under Article 441, paragraph (1), item

(ii) of the Act (if there are two or more of those periods, the period the last day of which comes latest); the same applies below in this paragraph) (if the most recent business year is not available, the date of formation of the stock company splitting in the incorporation-type split; the same applies below in this paragraph);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　最終事業年度の末日において負債の部に計上した額

(viii) the amount recorded in the section on liabilities on the last day of the most recent business year;

九　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

(ix) if a succession to rights and obligations related to the business of another company occurs from an absorption-type merger or an absorption-type company split, or an acceptance of transfer of all the business of another company (including a foreign company) is performed after the last day of the most recent business year, the amount of liabilities succeeded to or accepted as a result of these acts;

十　自己株式及び自己新株予約権の帳簿価額の合計額

(x) the 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 method prescribed by Ministry of Justice Order as provided in Article 805 of the Act if a stock company splitting in the incorporation-type split is a liquidating stock company on the calculation reference date is to treat as the total amount of assets of the stock company splitting in the incorporation-type split 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.

（計算書類に関する事項）

(Matters 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 The matters prescribed by Ministry of Justice Order as provided in Article 810, paragraph (2), item (iii) of the Act are the matters prescribed in each of the following items, in accordance with the categories of cases stated below on the

date of a public notice as provided in the provisions of that paragraph or the date of a demand as provided in the provisions of that paragraph, whichever comes earlier:

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る公告をしている場合　次に掲げるもの

(i) if a company subject to public notice with regard to the balance sheet for the most recent business year or a summary of that balance sheet (meaning the stock company referred to in Article 810, paragraph (2), item (iii) of the Act; the same applies below in this Article) has given a public notice under 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 a 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 a public notice has been given through publication in a daily newspaper that publishes matters 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 a public notice has been given by electronic public notice, the matters stated 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とっている場合　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 the measures prescribed in the provisions of Article 440, paragraph (3) of the Act with regard to the balance sheet for the most recent business year: the matters stated 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, and if the stock company submits an annual securities report for 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 the most recent business year for the company subject to public notice is not available: 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 stated in the preceding items: the content of a summary of the balance sheet for the most recent business year under 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）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date on which the incorporation-type company split becomes 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 under 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 under 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) matters 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) in addition to what is prescribed in the preceding items, important matters regarding the incorporation-type company split.

（株式移転完全子会社の事後開示事項）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date on which the share transfer becomes 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 under 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 under 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 having been 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 class shares, the classes of shares and the number of shares 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) in addition to what is prescribed in the preceding items, important matters regarding the 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 Consolidation-Type Mergers, Stock Companies Incorporated in 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）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date on which the consolidation-type merger becomes 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 under 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 under 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) matters 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) in addition to what is prescribed in the preceding items, important matters regarding the consolidation-type merger.

（新設分割設立株式会社の事後開示事項）

(Matters to Be Disclosed Ex Post Facto 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 matters 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 date on which the incorporation-type company split becomes 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 under 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) matters 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) in addition to what is prescribed in the preceding three items, important matters regarding the incorporation-type company split.

（新設合併設立株式会社の事後開示事項）

(Matters to Be Disclosed Ex Post Facto 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 matters prescribed by Ministry of Justice Order as provided in Article 815, paragraph (3), item (i) of the Act are the matters 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).

第七章　株式交付親会社の手続

Chapter VII Procedures for a Parent Company Resulting from a Partial Share Exchange

（株式交付親会社の事前開示事項）

(Matters to Be Disclosed in Advance by a Parent Company Resulting from a Partial Share Exchange)

第二百十三条の二　法第八百十六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 213-2 The matters prescribed by Ministry of Justice Order as provided in Article 816-2, paragraph (1) of the Act are as follows:

一　法第七百七十四条の三第一項第二号に掲げる事項についての定めが同条第二項に定める要件を満たすと株式交付親会社が判断した理由

(i) the reason why the parent company resulting from a partial share exchange determined that the provisions on the matters stated in Article 774-3, paragraph (1), item (ii) of the Act satisfy the requirements specified in paragraph (2) of that Article;

二　法第七百七十四条の三第一項第三号から第六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

(ii) matters regarding adequacy of the provisions concerning the matters stated in Article 774-3, paragraph (1), items (iii) through (vi) of the Act;

三　法第七百七十四条の三第一項第七号に掲げる事項を定めたときは、同項第八号及び第九号に掲げる事項についての定めの相当性に関する事項

(iii) if the matters stated in Article 774-3, paragraph (1), item (vii) of the Act are prescribed, matters regarding adequacy of the provisions with respect to the matters stated in items (viii) and (ix) of that paragraph;

四　株式交付子会社についての次に掲げる事項を株式交付親会社が知っているときは、当該事項

(iv) if the parent company resulting from a partial share exchange is aware of the following matters regarding the subsidiary company resulting from a partial share exchange, those matters:

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、株式交付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. for the most recent business year (if the most recent business year is not available, the balance sheet on the date of the formation of the subsidiary company resulting from a partial 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、株式交付子会社の成立の日。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 there is a provisional financial statement, etc. that has a date after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the subsidiary company resulting from a partial share exchange; the same applies in the (c)) specified as the provisional account closing day (if there are two or more provisional account closing dates, the latest date), 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（株式交付計画備置開始日（法第八百十六条の二第二項に規定する株式交付計画備置開始日をいう。以下この条において同じ。）後株式交付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 a material impact on the status of company property occurs after the last day of the most recent business year, the content of that event (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 comes in the interval from after the date on which the partial share exchange plan began to be kept (meaning the day on which the partial share exchange plan began to be kept prescribed in Article 816-2, paragraph (2) of the Act; the same applies below in this Article) until the date on which the partial share exchange becomes effective);

五　株式交付親会社についての次に掲げる事項

(v) the following matters regarding the parent company resulting from a partial share exchange:

イ　株式交付親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、株式交付親会社の成立の日）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（株式交付計画備置開始日後株式交付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 a material impact on the status of company property occurs at the parent company resulting from a partial share exchange after the last day of the most recent business year (if the most recent business year is not available, the date of formation of the parent company resulting from a partial share exchange), the content of that event (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 comes in the interval from after the date on which the partial share exchange plan began to kept until the date on which the partial share exchange becomes effective);

ロ　株式交付親会社において最終事業年度がないときは、株式交付親会社の成立の日における貸借対照表

(b) if the most recent business year for the parent company resulting from a partial share exchange is not available, the balance sheet on the date of formation of the parent company resulting from a partial share exchange;

六　法第八百十六条の八第一項の規定により株式交付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、株式交付が効力を生ずる日以後における株式交付親会社の債務（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

(vi) if a creditor exists who is able to state an objection regarding the partial share exchange pursuant to the provisions of Article 816-8, paragraph (1) of the Act, matters related to prospects for performance of obligations of the parent company resulting from a partial share exchange on or after the date on which the partial share exchange becomes effective (limited to obligations borne to the creditor);

七　株式交付計画備置開始日後株式交付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 matters stated in the preceding items during the interval from after the date on which the partial share exchange plan began to be kept until the date on which the partial share exchange becomes effective, the matters after the change.

（株式交付親会社の株式に準ずるもの）

(Items Equivalent to the Shares of the Parent Company Resulting from a Partial Share Exchange)

第二百十三条の三　法第八百十六条の二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七百七十四条の三第一項第五号、第六号、第八号及び第九号の定めに従い交付する株式交付親会社の株式以外の金銭等とする。

Article 213-3 The items prescribed by Ministry of Justice Order as provided in Article 816-2, paragraph (3) of the Act are monies, etc. other than the shares of the parent company resulting from a partial share exchange　delivered pursuant to the provisions of Article 774-3, paragraph (1), items (v), (vi), (viii), and (ix) of the Act if the amount obtained by subtracting the amount stated in item (ii) from the amount stated in item (i) is smaller than the amount stated in item (iii):

一　株式交付子会社の株式、新株予約権（新株予約権付社債に付されたものを除く。）又は新株予約権付社債の譲渡人に対して交付する金銭等の合計額

(i) the total amount of monies, etc. delivered to the transferors of shares, share options (excluding those attached to bonds with share options), or bonds with share options of the subsidiary company resulting from a partial share exchange;

二　前号に規定する金銭等のうち株式交付親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 parent company resulting from a partial 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.

（株式交付親会社が譲り受ける株式交付子会社の株式等の額）

(Amount of Shares, etc. of the Subsidiary Company Resulting from a Partial Share Exchange to Be Acquired by the Parent Company Resulting from a Partial Share Exchange)

第二百十三条の四　法第八百十六条の三第二項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。

Article 213-4 The amount prescribed by Ministry of Justice Order as provided in Article 816-3, paragraph (2) of the Act is the amount obtained by subtracting the amount stated in item (iii) from the total of the amounts stated in item (i) and item (ii):

一　株式交付親会社が株式交付に際して譲り受ける株式交付子会社の株式、新株予約権（新株予約権付社債に付されたものを除く。）及び新株予約権付社債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, share options (excluding those attached to bonds with share options), and bonds with share options of the subsidiary company resulting from a partial share exchange that the parent company resulting from a partial share exchange acquires through the partial 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（株式交付子会社が株式交付親会社（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 subsidiary company resulting from a partial share exchange is a subsidiary company of the parent company resulting from a partial share exchange (limited to a company receiving the application of consolidated dividend regulations)).

（純資産の額）

(Amount of Net Assets)

第二百十三条の五　法第八百十六条の四第一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（株式交付計画を作成した日（当該株式交付計画により当該計画を作成した日と異なる時（当該株式交付計画を作成した日後から当該株式交付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。）における第一号から第七号までに掲げる額の合計額から第八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）をもって株式交付親会社の純資産額とする方法とする。

Article 213-5 The method prescribed by Ministry of Justice Order as provided in Article 816-4, paragraph (1), item (ii) of the Act is to treat as the amount of net assets of the parent company resulting from a partial share exchange the amount (if the amount is less than five million yen, five million yen) obtained by subtracting

the amount stated in item (viii) from the total amount of the amounts stated in item (i) through item (vii) on the calculation reference date (meaning the date on which the partial share exchange plan was prepared (if a time other than the date on which the partial share exchange plan was prepared is prescribed by the partial share exchange plan, that time (limited to the interval from after the date on which the partial share exchange plan was prepared until immediately before the time when the partial share exchange becomes effective))):

一　資本金の額

(i) amount of stated capital;

二　資本準備金の額

(ii) amount of capital reserve;

三　利益準備金の額

(iii) amount of retained earnings reserve;

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、株式交付親会社の成立の日）における評価・換算差額等に係る額

(v) the amount of valuation and translation adjustments 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 there are two or more of those periods, the period the last day of which comes latest)) (if the most recent business year is not available, the date of formation of the parent company resulting from a partial share exchange);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　自己株式及び自己新株予約権の帳簿価額の合計額

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

（株式の数）

(Number of Shares)

第二百十三条の六　法第八百十六条の四第二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 213-6 The number prescribed by Ministry of Justice Order as provided in Article 816-4, paragraph (2) of the Act is to be the smallest of the following numbers:

一　特定株式（法第八百十六条の四第二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 obtained by adding one to the number obtained by multiplying the total number of specified shares (meaning the shares that entitle the shareholders to exercise their voting rights at the shareholders meeting in relation to the acts as provided in Article 816-4, paragraph (2) of the Act; the same applies below in this Article) by one-half (if the articles of incorporation specify 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 the adoption of resolutions at the shareholders meeting, the relevant ratio) and then multiplying that result by one-third (if the articles of incorporation specify that a majority of at least a certain ratio of the total voting rights held by specified shareholders (meaning the shareholders that hold specified shares; the same applies below in this Article) in attendance at the shareholders meeting must approve as a requirement for the adoption of resolutions at the shareholders meeting, the ratio obtained by subtracting the relevant ratio from one);

二　法第八百十六条の四第二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 the articles of incorporation prescribe that approval of a certain number or more of specified shareholders is required as a requirement for adoption of resolutions related to the acts as provided in Article 816-4, paragraph (2) of the Act, the number of specified shares held by specified shareholders who indicated opposition to those acts if the number obtained by subtracting the number of specified shareholders who indicated opposition to the acts to the stock company from the total number of specified shareholders is less than the prescribed number of specified shareholders;

三　法第八百十六条の四第二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 the articles of incorporation other than the provisions of the articles of incorporation of the preceding two items prescribe the requirement for adoption of

resolutions related to the acts as provided in Article 816-4, paragraph (2) of the Act, , the number of specified shares held by the specified shareholders who indicated opposition to the acts if the resolution cannot be adopted if all the specified shareholders who indicated opposition to the acts dissent at the shareholders meeting as provided in that paragraph;

四　定款で定めた数

(iv) the number prescribed in the articles of incorporation.

（株式交付親会社の株式に準ずるもの）

(Items Equivalent to the Shares of the Parent Company Resulting from a Partial Share Exchange)

第二百十三条の七　法第八百十六条の八第一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七百七十四条の三第一項第五号、第六号、第八号及び第九号の定めに従い交付する株式交付親会社の株式以外の金銭等とする。

Article 213-7 The items prescribed by Ministry of Justice Order as provided in Article 816-8, paragraph (1) of the Act are monies, etc. other than the shares of the parent company resulting from a partial share exchange delivered pursuant to the provisions of Article 774-3, paragraph (1), items (v), (vi), (viii), and (ix) of the Act if the amount obtained by subtracting the amount stated in item (ii) from the amount stated in item (i) is smaller than the amount stated in item (iii):

一　株式交付子会社の株式、新株予約権（新株予約権付社債に付されたものを除く。）及び新株予約権付社債の譲渡人に対して交付する金銭等の合計額

(i) the total amount of monies, etc. delivered to the transferors of shares, share options (excluding those attached to bonds with share options), or bonds with share options of the subsidiary company resulting from a partial share exchange;

二　前号に規定する金銭等のうち株式交付親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 parent company resulting from a partial 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）

(Matters Related to Financial Statements)

第二百十三条の八　法第八百十六条の八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 213-8 The matters prescribed by Ministry of Justice Order as provided in Article 816-8, paragraph (2), item (iii) of the Act are the matters prescribed in each of the following items, in accordance with the categories of cases stated below on the date of a public notice as provided in the provisions of that paragraph or the

date of a demand as provided in the provisions of that paragraph, whichever comes earlier:

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（法第八百十六条の八第二項第三号の株式交付親会社及び株式交付子会社をいう。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る公告をしている場合　次に掲げるもの

(i) if a company subject to public notice with regard to the balance sheet for the most recent business year or a summary of that balance sheet (meaning the parent company resulting from a partial share exchange and the subsidiary company resulting from a partial share exchange referred to in Article 816-8, paragraph (2), item (iii) of the Act; the same applies below in this Article) has given a public notice under 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 a 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 a public notice has been given through publication in a daily newspaper that publishes matters 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 a public notice has been given by electronic public notice, the matters stated 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とっている場合　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 the measures prescribed in the provisions of Article 440, paragraph (3) of the Act with regard to the balance sheet for the most recent business year: the matters stated 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, and if the stock company submits an annual securities report for 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（株式交付親会社が株式交付子会社の最終事業年度の存否を知らない場合を含む。）　その旨

(v) if the most recent business year for the company subject to public notice (including cases where the parent company resulting from a partial share exchange does not know whether the most recent business year exists for the subsidiary company resulting from a partial share exchange) is not available: that fact;

六　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（株式交付子会社の当該貸借対照表の要旨の内容にあっては、株式交付親会社がその内容を知らないときは、その旨）

(vi) in cases other than the cases stated in the preceding items: the content of a summary of the balance sheet for the most recent business year under the provisions of Part VI, Chapter II of the Regulations on Corporate Accounting (with regard to the content of the summary of the balance sheet of the subsidiary company resulting from a partial share exchange, if the parent company resulting from a partial share exchange does not know of the content of that summary, that fact).

（株式交付親会社の事後開示事項）

(Matters to Be Disclosed Ex Post Facto by the Parent Company Resulting from a Partial Share Exchange)

第二百十三条の九　法第八百十六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 213-9 The matters prescribed by Ministry of Justice Order as provided in Article 816-10, paragraph (1) of the Act are as follows:

一　株式交付が効力を生じた日

(i) the date on which the partial share exchange becomes effective;

二　株式交付親会社における次に掲げる事項

(ii) the following matters at the parent company resulting from a partial share exchange:

イ　法第八百十六条の五の規定による請求に係る手続の経過

(a) the progress of procedures concerning the demand under the provisions of Article 816-5 of the Act;

ロ　法第八百十六条の六及び第八百十六条の八の規定による手続の経過

(b) the progress of procedures under Article 816-6 and Article 816-8;

三　株式交付に際して株式交付親会社が譲り受けた株式交付子会社の株式の数（株式交付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）

(iii) the number of shares of the subsidiary company resulting from a partial share exchange transferred to the parent company resulting from a partial share

exchange due to the partial share exchange (if the subsidiary company resulting from a partial share exchange is a company with class shares, the classes of shares and the number of shares per class);

四　株式交付に際して株式交付親会社が譲り受けた株式交付子会社の新株予約権の数

(iv) the number of share options of the subsidiary company resulting from a partial share exchange transferred to the parent company resulting from a partial share exchange due to the partial share exchange;

五　前号の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（株式交付親会社が株式交付に際して取得したものに限る。）の金額の合計額

(v) if the share options referred to in the preceding item are attached to bonds with share options, the total of the amounts for each bond with respect to those bonds with share options (limited to those which the parent company resulting from a partial share exchange acquired upon a partial share exchange);

六　前各号に掲げるもののほか、株式交付に関する重要な事項

(vi) in addition to what is prescribed in the preceding items, important matters regarding the partial share exchange.

（株式交付親会社の株式に準ずるもの）

(Items Equivalent to the Shares of the Parent Company Resulting from a Partial Share Exchange)

第二百十三条の十　法第八百十六条の十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七百七十四条の三第一項第五号、第六号、第八号及び第九号の定めに従い交付する株式交付親会社の株式以外の金銭等とする。

Article 213-10 The items prescribed by Ministry of Justice Order as provided in Article 816-10, paragraph (3) of the Act are monies, etc. other than the shares of the parent company resulting from a partial share exchange delivered pursuant to the provisions of Article 774-3, paragraph (1), items (v), (vi), (viii), and (ix) of the Act if the amount obtained by subtracting the amount stated in item (ii) from the amount stated in item (i) is smaller than the amount stated in item (iii):

一　株式交付子会社の株式、新株予約権（新株予約権付社債に付されたものを除く。）及び新株予約権付社債の譲渡人に対して交付する金銭等の合計額

(i) the total amount of monies, etc. delivered to the transferors of shares, share options (excluding those attached to bonds with share options), and bonds with share options of the subsidiary company resulting from a partial share exchange;

二　前号に規定する金銭等のうち株式交付親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 parent company resulting from a partial 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 (referred to below as "foreign balance sheet" in this Article), the annotations section regarding a foreign balance sheet (including any equivalents 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 to 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 a public notice of a foreign balance sheet under Article 819, paragraph (1) of the Act or a public notice of a summary of a foreign balance sheet under paragraph (2) of that Article, and if the foreign balance sheet is prepared in a language other than Japanese, the foreign company need not translate 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 under 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 methods stated in Article 222, paragraph (1), item (i), (b), the measures under 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）

(Matters 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 any provisions 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 matters 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）

(Methods for Demanding to File 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 method prescribed by Ministry of Justice Order pursuant to the provisions of Article 847, paragraph (1) of the Act is the submission of documents stating the following matters or the provision of those matters 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.

（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）

(Methods for Giving Notice of the Reason Why 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 method prescribed by Ministry of Justice Order pursuant to the provisions of Article 847, paragraph (4) of the Act is the submission of documents stating the following matters or the provision of those matters 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 obligations for the person stated in item (i) of the preceding Article with regard to an action for which a demand under Article 847, paragraph (1) of the Act is made, and the grounds for that judgment;

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 stated in the preceding item has liability or obligations, and if an action to enforce liability is not filed, the grounds for that decision.

（旧株主による責任追及等の訴えの提起の請求方法）

(Methods for Demanding to File 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 method 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 is the submission of documents stating the following matters or the provision of those matters 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 all of the issued shares; the same applies below in this Article) or a wholly owned subsidiary company of the particular stock company holds all of the issued shares of the specified 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 that paragraph and a wholly owned subsidiary company of the particular stock company, or a wholly owned subsidiary company of the particular stock company holds all 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）

(Methods for Providing Notice of the Reason Why 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 method prescribed by Ministry of Justice Order pursuant to the provisions of Article 847-2, paragraph (7) of the Act is the submission of documents stating the following matters or the provision of those matters 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 obligations for the person stated in Article 218-2, item (i) with regard to an action for which a demand under Article 847-2, paragraph (1) or paragraph (3) of the Act is made, and the grounds for that judgment;

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 stated in the preceding item has liability or obligations, and if an action to enforce liability is not filed, the grounds for that decision.

（特定責任追及の訴えの提起の請求方法）

(Methods for Demanding to File 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 methods prescribed by Ministry of Justice Order pursuant to the provisions of Article 847-3, paragraph (1) of the Act is the submission of

documents stating the following matters or the provision of those matters 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 an 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九号までに掲げる額の合計額から第十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 method prescribed by Ministry of Justice Order as provided in Article 847-3, paragraph (4) of the Act is to treat 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 stated in item (x) from the total amount of the amounts stated in item (i) through item (ix) of the ultimate, wholly owning parent company, etc. on the date stated in that paragraph (referred to below 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 reserve;

三　利益準備金の額

(iii) amount of retained earnings reserve;

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 adjustments 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 under Article 441, paragraph (1), item (ii) of the Act (if there are two or more of those periods, the period the last day of which comes latest); the same applies below in this paragraph) (if the most recent

business year is not available, the date of formation of the ultimate, wholly owning parent company, etc.; the same applies below in this Article);

六　株式引受権の帳簿価額

(vi) book value of share award rights;

七　新株予約権の帳簿価額

(vii) book value of share options;

八　最終事業年度の末日において負債の部に計上した額

(viii) the amount recorded in the section on liabilities on the last day of the most recent business year;

九　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

(ix) if a succession to rights and obligations related to the business of another company occurs from an absorption-type merger or an absorption-type company split, or an acceptance of transfer of all the business of another company (including a foreign company) is performed after the last day of the most recent business year, the amount of liabilities succeeded to or accepted as a result of these acts;

十　自己株式及び自己新株予約権の帳簿価額の合計額

(x) 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 method 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 to treat as the total amount of assets of the stock company 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.

（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）

(Methods for Giving Notice of the Reason Why 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 method prescribed by Ministry of Justice Order pursuant to the provisions of Article 847-3, paragraph (8) of the Act is the submission of documents stating the following matters or the provision of those matters 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 obligations for the person stated in Article 218-5, item (i) with regard to an action for which a demand under Article 847-3, paragraph (1) of the Act is made, and the grounds for that judgment;

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 stated in the preceding item has liability or obligations, and if an action to enforce specific liability is not filed, the grounds for that decision.

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) The matters prescribed by Ministry of Justice Order as stated in the following items are the codes, including characters, symbols, and other marks, or combinations of those characters, symbols, and other marks, for identifying on the internet the relevant part of the automatic public transmission server utilized in conducting acts prescribed in those items that is used for the purpose of conducting those acts, allowing the receiver of information to inspect the content of information and record the information in files stored on 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 under 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 information which contains a public notice of settlement of accounts (meaning the public notice under Article 440, paragraph (1) of the Act; the same applies below in this paragraph) that is a matter stated in (a) of that item, may be registered separately from the item for receiving information which contains a public notice other than a public notice of settlement of 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 Matters to be prescribed by Ministry of Justice Order as provided in the following provisions are governed by the provisions of the Electronic Public Notice Rules (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 through any other application of 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) among the means that use an electronic data processing system, those stated 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) a means by transmitting 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) a means by 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 by delivering information recorded in a file prepared with a device 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 stated in the items of the preceding paragraph must make it possible for the receiver of delivery, etc. to prepare written documents by outputting the records in the file.

（電子公告を行うための電磁的方法）

(Electronic or Magnetic Means for 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 stated 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 that use 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 a device 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 any alterations have been made to the information.
（電磁的記録に記録された事項を表示する方法）
(Methods for Presenting Matters 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 methods prescribed by Ministry of Justice Order as provided in the following provisions are the methods for presenting matters in electronic or magnetic records under the following provisions on paper or on a screen on which images can be displayed:

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　法第七百三十五条の二第三項第二号

(xxxiii) Article 735-2, paragraph (3), item (ii) of the Act;

三十四　法第七百七十五条第三項第三号

(xxxiv) Article 775, paragraph (3), item (iii) of the Act;

三十五　法第七百八十二条第三項第三号

(xxxv) Article 782, paragraph (3), item (iii) of the Act;

三十六　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。）

(xxxvi) Article 791, paragraph (3), item (iii) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article);

三十七　法第七百九十四条第三項第三号

(xxxvii) Article 794, paragraph (3), item (iii) of the Act;

三十八　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。）

(xxxviii) Article 801, paragraph (4), item (iii) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article);

三十九　法第八百三条第三項第三号

(xxxix) Article 803, paragraph (3), item (iii) of the Act;

四十　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。）

(xl) Article 811, paragraph (3), item (iii) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article);

四十一　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。）

(xli) Article 815, paragraph (4), item (iii) of the Act (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article).

四十二　法第八百十六条の二第三項第三号

(xlii) Article 816-2, paragraph (3), item (iii) of the Act;

四十三　法第八百十六条の十第三項第三号

(xliii) Article 816-10, paragraph (3), item (iii) of the Act.

（電磁的記録の備置きに関する特則）

(Special Provisions Related to Keeping 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 The measures prescribed by Ministry of Justice Order as provided in the following provisions are measures that utilize a means that uses an electronic data processing system that connects the computers used in a company by a telecommunications line, and records the 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 the electronic or magnetic recording media (limited to electronic or magnetic records) pursuant to Article 36, paragraph (1) of the Regulations on Commercial Registrations (Ministry of Justice Order No. 23 of 1964) and the electronic or magnetic records prescribed by the receiver of the electronic or magnetic records 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 Matters 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 methods prescribed by Ministry of Justice Order as provided in the following provisions (referred to below as "provisions for inspectors providing matters" in this Article) are to be determined from among electronic or magnetic means by the receiver of the matters recorded by electronic or magnetic records

specified in the provisions for inspectors providing matters pursuant to the provisions for inspectors providing matters:

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 Related to the Enforcement Order 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 Enforcement Order 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 that utilize an electronic data processing system, those stated 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. a means by transmitting 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. a means by 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) a means by delivering information recorded in a file prepared with a device 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 Telecommunications Technology in Document Preservation, etc. Conducted by Private Business Operators, etc. (Act No. 149 of 2004; referred to below 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 modes of retention prescribed by order of the competent ministry under Article 3, paragraph (1) of the Electronic Document Act are 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 verifying the authority of representation under 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 under 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 the minutes of organizational meetings under 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 referred to in Article 82, paragraph (1) under 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 referred to in Article 173-2, paragraph (1) of the Act under 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 referred to in Article 179-10, paragraph (1) of the Act under 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 referred to in Article 182-6, paragraph (1) of the Act under 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 verifying authority of representation under 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) under 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 the minutes of shareholders meetings under 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 the minutes of shareholders meetings under 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 referred to in Article 319, paragraph (1) of the Act under 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 the minutes, etc. under 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 detailed statements annexed to them, or accounting advisor's reports under 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 under 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 the minutes of board of company auditors meetings under 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 the minutes of audit and supervisory committee meetings under 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 the minutes of nominating committee, etc. meetings under 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 under 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 detailed statements annexed to them under 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. under 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. under 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, etc. under 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 detailed statements annexed to them under 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, etc. under 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 under 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 under 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 under 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 under 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 the minutes of bondholders meetings under Article 731, paragraph (2) of the Act;

三十一　法第七百三十五条の二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 735-2, paragraph (1) of the Act under paragraph (2) of that Article;

三十二　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

(xxxii) retention of the documents of Article 791, paragraph (1) of the Act under paragraph (2) of that Article;

三十三　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

(xxxiii) retention of the documents specified in the items of Article 801, paragraph (3) of the Act pursuant to the provisions of that paragraph;

三十四　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

(xxxiv) retention of the documents of Article 811, paragraph (1) of the Act under paragraph (2) of that Article;

三十五　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

(xxxv) retention of the documents specified in the items of Article 815, paragraph (3) of the Act pursuant to the provisions of that paragraph.

三十六　法第八百十六条の十第二項の規定による同条第一項の書面の保存

(xxxvi) retention of the documents of Article 816-10, paragraph (1) of the Act under paragraph (2) of that Article.

（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 business operator, etc. retains electronic or magnetic records related to the documents to be retained in lieu of the modes of retention stated in the items of the preceding Article pursuant to the provisions of Article 3, paragraph (1) of the Electronic Document Act, the records must be retained by a means in which electronic or magnetic records created by scanning the matters stated in the documents with a scanner (including any image capture device equivalent to it) are retained in a file prepared with a device capable of reliably recording certain matters in a file, on a magnetic disk, or other equivalent means and kept on a computer used by the private business operator, 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 business operator, etc. retains electronic or magnetic records under the preceding paragraph, measures must be taken as needed in order to output the matters recorded in the electronic or magnetic records and make sure that those matters can be displayed and documents can be created immediately in a clear and concise form on a computer or another device where those matters are used.

（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 referred to in Article 5, paragraph (1) of the Electronic Document Act covers 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 under 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 under 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 verifying authority of representation under 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 under Article 70, paragraph (1) of the Act) under 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 the minutes of organizational meetings under 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 the minutes of organizational meetings under 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 under 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 under 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 under 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 under 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 under 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 under 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 under 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 under 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 under 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 under 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 register of lost share certificates under 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 register under 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 register under 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 verifying authority of representation under 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) under 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 the minutes of shareholders meetings or copies of those minutes under 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 the minutes of shareholders meetings under 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 under 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 the minutes, etc. under 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 the minutes under 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 to them under 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 detailed statements annexed to them, and accounting advisor's reports and provisional financial statements under 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 to them under 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 the minutes of board of company auditors meetings under 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 the minutes of audit and supervisory committee meetings under 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 the minutes of nominating committee, etc. meetings under 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 the minutes of nominating committee, etc. meetings under 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 to them under 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 of those financial statements under 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 of those financial statements under 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 sheet, etc. under 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 sheet, etc. under 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 under 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 under 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 register under 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 register under 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 the minutes of bondholders meetings under Article 731, paragraph (3), item (i) of the Act;

四十四　法第七百三十五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

(xliv) public inspection, etc. of the documents of Article 735-2, paragraph (2) of the Act under paragraph (3), item (i) of that Article;

四十五　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

(xlv) public inspection, etc. of the documents of Article 775, paragraph (1) of the Act under paragraph (3), item (i) of that Article;

四十六　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

(xlvi) public inspection, etc. of the documents of Article 782, paragraph (1) of the Act under paragraph (3), item (i) of that Article;

四十七　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

(xlvii) public inspection, etc. of the documents of Article 791, paragraph (2) of the Act under paragraph (3), item (i) of that Article;

四十八　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

(xlviii) public inspection, etc. of the documents of Article 794, paragraph (1) of the Act under paragraph (3), item (i) of that Article;

四十九　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

(xlix) public inspection, etc. of the documents of Article 801, paragraph (3), item (i) of the Act (the documents in paragraph (3), item (ii) of that Article if applied mutatis mutandis pursuant to paragraph (5) of that Article; the documents in paragraph (3), item (iii) of that Article if applied mutatis mutandis pursuant to paragraph (6) of that Article) under paragraph (4), item (i) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article);

五十　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

(l) public inspection, etc. of the documents of Article 803, paragraph (1) of the Act under paragraph (3), item (i) of that Article;

五十一　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

(li) public inspection, etc. of the documents of Article 811, paragraph (2) of the Act under Article 811, paragraph (3), item (i) of the Act (including as applied mutatis mutandis pursuant to paragraph (4) of that Article);

五十二　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

(lii) public inspection, etc. of the documents of Article 815, paragraph (3), item (i) of the Act (the documents in paragraph (3), item (ii) of that Article if applied mutatis mutandis pursuant to paragraph (5) of that Article; the documents in paragraph (3), item (iii) of that Article if applied mutatis mutandis pursuant to paragraph (6) of that Article) under paragraph (4), item (i) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article).

五十三　法第八百十六条の二第三項第一号の規定による同条第一項の書面の縦覧等

(liii) public inspection, etc. of the documents of Article 816-2, paragraph (1) of the Act under paragraph (3), item (i) of that Article;

五十四　法第八百十六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

(liv) public inspection, etc. of the documents of Article 816-10, paragraph (2) of the Act under paragraph (3), item (i) 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 business operator, etc. performs public inspection, etc. of electronic or magnetic records related to the documents inspected by the public in lieu of the modes of public inspection, etc. stated 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 matters related to the public inspection, etc. are displayed on a screen of a computer kept at the office of the private business operator, etc., or by a means in which documents stating the matters that have been recorded in electronic or magnetic records are made available for 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 referred to in 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 under 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 under 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 under 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 under 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 under 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 under 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 under 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 under 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 under 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 document of Article 306, paragraph (5) of the Act under 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 under 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 stated in the items of Article 378, paragraph (1) of the Act under 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 stated in the items of Article 378, paragraph (1) of the Act under 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. under 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. under 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 sheet, etc. under 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 sheet, etc. under 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 under 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 under 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 under 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 under 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 in paragraph (3), item (ii) of that Article if applied mutatis mutandis pursuant to paragraph (5) of that Article; the documents in paragraph (3), item (iii) of that Article if applied mutatis mutandis pursuant to paragraph (6) of that Article) under 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 under 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 under 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 in paragraph (3), item (ii) of that Article if applied mutatis mutandis pursuant to paragraph (5) of that Article; the documents in paragraph (3), item (iii) of that Article if applied mutatis mutandis pursuant to paragraph (6) of that Article) under paragraph (4), item (ii) of that Article (including as applied mutatis mutandis pursuant to paragraph (5) and paragraph (6) of that Article).

二十七　法第八百十六条の二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

(xxvii) delivery, etc. of a transcript or extract of the documents of Article 816-2, paragraph (1) of the Act under paragraph (3), item (ii) of that Article;

二十八　法第八百十六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

(xxviii) delivery, etc. of a transcript or extract of the documents of Article 816-10, paragraph (2) of the Act under paragraph (3), item (ii) 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 business operator, etc. conducts delivery, etc. of electronic or magnetic records related to the documents to be delivered in lieu of the modes of delivery, etc. stated 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 the means that use an electronic data processing system, those stated 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) a means by transmitting through a telecommunications line connecting a computer used by the private business operator, etc. and a computer used by the receiver of the delivery, etc., and recording in a file kept 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) a means by providing the matters related to delivery, etc. that has been recorded in a file kept on a computer used by the private business operator, etc. for inspection by the receiver of delivery, etc. through a telecommunications line and recording the matters in a file kept on the computer used by the receiver (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 by recording that fact in a file kept on the computer used by the private business operator, 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 by delivering matters related to the delivery, etc. that has been recorded in a file prepared with a device capable of reliably recording certain matters 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 stated in the preceding paragraph must make it possible for the receiver of delivery, etc. 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 to be indicated pursuant to the provisions of Article 2, paragraph (1) of the Order for Enforcement of the Act on Utilization of Telecommunications Technology in Document Preservation, etc. Conducted by Private Business Operators, etc. (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 business operator, etc.;

二　ファイルへの記録の方式

(ii) the format of recording into the file.

附　則

Supplementary Provisions

省略

Omitted