

Form 2

[Cover page]

[Document to be submitted]

Securities registration statement

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local
Finance Branch Bureau)

[Submission date]

[Company name] (2)

[Company name in English]

[Title and name of representative person] (3)

[Location of head office]

[Telephone number]

[Name of contact person]

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Type of securities for public offering (secondary distribution) to which the
notification relates] (4)

[Amount for public offering (secondary distribution) to which the notification relates]
(5)

[Matters related to stabilizing transactions] (6)

[Place for public inspection] (7) Name:
(Location)

Part I. [Information on securities]

Section 1 [Terms and conditions of public offering]

1. [Shares to be newly issued] (8)

| Classes | Number of shares to be issued | Description |
|---------|-------------------------------------|-------------|
| | | |

2. [Methods and conditions for public offering of shares]

(1) [Method for public offering] (9)

| Items | Number of shares to be issued | Total amount of issue value (in Yen) | Total amount to be incorporated into stated capital (in Yen) |
|--|-------------------------------------|--|--|
| Shares for subscription for allotment to shareholders | | | |
| Shares for subscription for allotment to other persons | | | |

| | | | |
|---|--|--|--|
| Shares for subscription for general public offering | | | |
| Shares underwritten by incorporator | | | |
| Total (total number of shares to be issued) | | | |

(2) [Conditions for public offering] (10)

| Issue price (in Yen) | Amount to be incorporated into stated capital (in Yen) | Unit of shares to be subscribed | Period for subscription | Deposit for subscription (in Yen) | Payment date |
|----------------------|--|---------------------------------|-------------------------|-----------------------------------|--------------|
| | | | | | |

(3) [Subscription handling office]

| Branch name | Location |
|-------------|----------|
| | |

(4) [Place to handle payment]

| Branch name | Location |
|-------------|----------|
| | |

3. [Underwriting of shares] (11)

| Name of underwriter | Address | Number of shares underwritten | Conditions for underwriting |
|---------------------|---------|-------------------------------|-----------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| Total | — | | — |

4. [Share option certificates to be newly issued] (12)

(1) [Conditions for public offering]

| | |
|-------------------------------|--|
| Number of shares to be issued | |
| Total amount of issue value | |
| Issue price | |
| Subscription fees | |
| Unit for subscription | |
| Period for subscription | |

| | |
|------------------------------|--|
| Deposit for subscription | |
| Subscription handling office | |
| Date of allotment | |
| Payment date | |
| Place to handle payment | |

(2) [Details of share options]

| | |
|---|--|
| Nature of corporate bond certificates, etc. with share options subject to exercise value change | |
| Class of shares subject to share options | |
| Number of shares subject to share options | |
| Amount to be paid for exercising share options | |
| Total amount of issue value of shares to be issued by exercise of share options | |
| Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options | |
| Exercise period of share options | |
| Place to accept or brokerage claims for exercise of share options and place to handle payments associated with them | |
| Conditions for exercise of share options | |
| Reason and conditions for acquisition of own share options | |
| Matters related to transfer of share options | |
| Matters related to substituted payment | |
| Matters related to delivery of share options upon acts of | |

| | |
|----------------|--|
| reorganization | |
|----------------|--|

(3) [Underwriting of share option certificates]

| Name of underwriter | Address | Number of share options to be underwritten | Conditions for underwriting |
|---------------------|---------|--|-----------------------------|
| | | | |
| | | | |
| Total | — | | — |

5. [Corporate bonds to be newly issued (excluding short-term corporate bonds)]
(13)

| | |
|---|--|
| Issue name | |
| Registered form / bearer form | |
| Total face value or total amount of book-entry corporate bonds (in Yen) | |
| Amount of each type of corporate bond (in Yen) | |
| Total amount of issue value (in Yen) | |
| Issue price (in Yen) | |
| Interest rate (%) | |
| Interest payment date | |
| Interest payment method | |
| Due date for redemption | |
| Method of redemption | |
| Method for public offering | |
| Deposit for subscription (in Yen) | |
| Period for subscription | |
| Subscription handling office | |
| Payment date | |
| Book-entry transfer institution | |
| Type of collaterals | |
| Subject of collaterals | |
| Rank of collaterals | |
| Amount of credit secured by high- | |

| | |
|---|--|
| ranked collaterals | |
| Right to be asserted against security interest holders with respect to subject of collaterals | |
| Trustee company under the Secured Bond Trust Act | |
| Guarantee for collaterals | |
| Special financial agreements (restriction on provision of collaterals) | |
| Special financial agreements (other clauses) | |

(Matters related to corporate bonds with share options) (14)

| | |
|---|--|
| Nature of corporate bond certificates, etc. with share options subject to exercise value change | |
| Class of shares subject to share options | |
| Number of shares subject to share options | |
| Amount to be paid for exercising share options | |
| Total amount of issue value of shares to be issued by exercise of share options | |
| Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options | |
| Exercise period of share options | |
| Place to accept or brokerage claims for exercise of share options and place to handle payments associated with them | |
| Conditions for exercise of share options | |
| Reason and conditions for acquisition of own share options | |

| | |
|--|--|
| Matters related to transfer of share options | |
| Matters related to substituted payment | |
| Matters related to delivery of share options upon acts of reorganization | |

6. [Underwriting of corporate bonds and entrustment of corporate bond management] (15)

(1) [Underwriting of corporate bonds]

| Name of underwriter | Address | Amount of underwriting (in Yen) | Conditions for underwriting |
|---------------------|---------|---------------------------------|-----------------------------|
| | | | |
| | | | |
| Total | — | | |

(2) [Entrustment of corporate bond management]

| Name of corporate bond manager | Address | Conditions for entrustment |
|--------------------------------|---------|----------------------------|
| | | |
| | | |
| | | |

7. [Commercial papers to be newly issued and short-term corporate bonds to be newly issued] (16)

| | |
|--|--|
| Date of issuance | |
| Place of issuance | |
| Issue price (in Yen) | |
| Total face value of corporate bond certificates or total amount of short-term corporate bonds (in Yen) | |
| Total amount of issue value (in Yen) | |
| Limit amount for issuance (in Yen) | |
| Outstanding balance of limit amount for issuance (in Yen) | |
| Payment date | |

| | |
|--|--|
| Place of payment | |
| Financial institution that provides backup lines | |
| Terms and conditions of backup lines | |
| Guarantor | |
| Guarantor's profile | |
| Details of guarantee | |

8. [Covered warrants to be newly issued] (17)

9. [Depository receipts to be newly issued and beneficiary certificates of securities in trust to be newly issued] (18)

10. [Purpose of use of proceeds from new issuance]

(1) [Amount of proceeds from new issuance] (19)

| Total amount of payment (in Yen) | Estimated amount of expenses required for issuance (in Yen) | Estimated amount of net proceeds (in Yen) |
|-------------------------------------|---|--|
| | | |

(2) [Purpose of use of proceeds] (20)

11. [Special matters to be disclosed in relation to incorporation of a company] (21)

Section 2. [Terms and conditions of secondary distribution]

1. [Securities for secondary distribution] (22)

(1) [Shares for secondary distribution]

| Classes | Number of shares for secondary distribution | Total distribution value (in Yen) | Address and name of holder of shares for secondary distribution |
|---------|--|---|---|
| | | | |

(2) [Share option certificates for secondary distribution]

| Number of share option certificates for secondary distribution | Total distribution value (in Yen) | Address and name of holder of share option certificates for secondary distribution |
|---|--------------------------------------|--|
| | | |

(Details of share options)

(3) [Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)]

| Issue name | Total face value of corporate bond certificates for secondary distribution | Total distribution value (in Yen) | Address and name of holder of corporate bonds for secondary distribution |
|------------|---|---|---|
| | | | |

| | | | |
|--|---|--|--|
| | or total amount of book-entry corporate bonds for secondary distribution (in Yen) | | |
| | | | |

(Matters related to corporate bonds with share options)

(4) [Commercial papers for secondary distribution and short-term corporate bonds for secondary distribution]

| Payment date | Total face value of commercial papers for secondary distribution or total amount of short-term corporate bonds for secondary distribution (in Yen) | Total distribution value (in Yen) | Address and name of holder of commercial papers or short-term corporate bonds for secondary distribution |
|--------------|--|-----------------------------------|--|
| | | | |

(5) [Covered warrants for secondary distribution]

(6) [Depository receipts for secondary distribution and beneficiary certificates of securities in trust for secondary distribution]

2. [Conditions for secondary distribution] (23)

| Distribution price (in Yen) | Period for subscription | Unit for subscription | Deposit for subscription (in Yen) | Place to accept applications | Address and name of person accepting entrustment of secondary distribution | Contents of entrustment agreement for secondary distribution |
|-----------------------------|-------------------------|-----------------------|-----------------------------------|------------------------------|--|--|
| | | | | | | |

Section 3. [Special matters to be disclosed in relation to private offering] (23-2)

1. [Prospective investors for private offering] (23-3)
2. [Restriction on transfer of share certificates, etc.] (23-4)
3. [Matters related to conditions for issuance] (23-5)
4. [Matters related to large-scale private offering] (23-6)
5. [Major shareholders after private offering] (23-7)

| Name | Address | Number of shares held | Ratio of number of voting rights held to the total number of voting rights | Number of shares held after private offering | Ratio of number of voting rights held to the total number of voting rights after private offering |
|------|---------|-----------------------|--|--|---|
| | | | | | |

| | | | | | |
|-------|---|--|--|--|--|
| | | | | | |
| | | | | | |
| Total | — | | | | |

6. [Necessity for large-scale private offering] (23-8)

7. [Plan on consolidation of shares, etc. and its details] (23-9)

8. [Other matters for reference] (23-10)

Section 4. [Other matters to be stated] (24)

Part II [Company information]

Section 1. [Company outlines]

1. [Transition of major management indicators, etc.] (25)

2. [Company's history] (26)

3. [Details of business] (27)

4. [Outline of associated companies] (28)

5. [Company's employees] (29)

Section 2. [Business status]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (30)

2. [Perspectives and initiatives on sustainability] (30-2)

3. [Business-related risks, etc.] (31)

4. [Management's discussion and analysis of financial position, operating results, and cash flow status] (32)

5. [Material contracts, etc. for business management] (33)

6. [Research and development activities] (34)

Section 3. [Outline of facilities and equipment]

1. [Outline of capital investment, etc.] (35)

2. [Major facilities and equipment] (36)

3. [Plan on installation, disposal, etc. of facilities and equipment] (37)

Section 4. [Information on reporting company]

1. [Information on shares, etc.]

(1) [Total number of shares and other information] (38)

(i) [Total number of shares]

| Classes | Total number of authorized shares |
|---------|-----------------------------------|
| | |
| | |
| Total | |

(ii) [Issued shares]

| Classes | Number of shares issued | Name of financial instruments exchange on which shares are listed, or the authorized financial instruments firms association with which shares are registered | Description |
|---------|-------------------------|---|-------------|
| | | | |

| | | | |
|-------|--|---|---|
| | | | |
| | | | |
| Total | | — | — |

(2) [Status of share options, etc.]

(i) [Contents of stock option system] (39)

(ii) [Description of rights plan] (40)

(iii) [Status of other share options, etc.] (41)

(3) [Changes in total number of issued shares, stated capital, etc.] (42)

| Date | Increase/decrease in total number of issued shares | Outstanding balance of total number of issued shares | Increase/decrease in amount of stated capital (in Yen) | Outstanding balance of amount of stated capital (in Yen) | Increase/decrease in amount of capital reserves (in Yen) | Outstanding balance of amount of capital reserves (in Yen) |
|------|--|--|---|--|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

(4) [Information on each shareholder] (43)

Reference date:

| Items | Status of shares (number of shares constituting one unit: shares) | | | | | | | Status of shares less than one unit (shares) |
|---|---|-------------------------------|---|-----------------------|-------------------------------|-------------|---------------------------|--|
| | National and local governme nts | Financial institution s | Financial instruments business operators | Other corporations | Foreign corporations, etc. | | Individuals and others | Total |
| | | | | | Other than individuals | Individuals | | |
| Number of shareholders (persons) | | | | | | | | — |
| Number of shares held (units) | | | | | | | | |
| Ratio of number of shares held (%) | | | | | | | 100 | — |

(5) [Information on major shareholders] (44)

Reference date:

| Name | Address | Number of shares held | Ratio of number of shares held to the total number of issued shares (excluding treasury shares) (%) |
|------|---------|--------------------------|--|
| | | | |

| | | | |
|-------|---|--|--|
| | | | |
| | | | |
| | | | |
| Total | — | | |

(6) [Status of voting rights] (45)

(i) [Issued shares]

Reference date:

| Items | Number of shares | Number of voting rights | Description |
|--|------------------|-------------------------|-------------|
| Shares with no voting rights | | — | |
| Shares with restricted voting rights (treasury shares, etc.) | | — | |
| Shares with restricted voting rights (other) | | | |
| Shares with full voting rights (treasury shares, etc.) | | — | |
| Shares with full voting rights (other) | | | |
| Shares less than one unit | | — | |
| Total number of issued shares | | — | — |
| Number of voting rights held by all shareholders | — | | — |

(ii) [Treasury shares, etc.]

Reference date:

| Name of shareholder | Address of shareholder | Number of shares held in own name | Number of shares held in others' names | Total number of shares held | Ratio of number of shares held to the total number of issued shares (%) |
|---------------------|------------------------|-----------------------------------|--|-----------------------------|---|
| | | | | | |
| Total | — | | | | |

(7) [Contents of share ownership system for officers and employees](46)

2. [Status of acquisition, etc. of treasury shares] (47)

[Class of shares, etc.] (48)

(1) [Status of acquisition by resolution of shareholders meeting] (49)

| Items | Number of shares | Total value (in Yen) |
|--|------------------|----------------------|
| Status of resolution at the shareholders meeting held on (Acquisition period: from to) | | |

| | | |
|--|--|--|
| Treasury shares acquired before the latest business year | | |
| Treasury shares acquired in the latest business year (From to) | | |
| Total number and value of remaining authorized shares | | |
| Ratio of unacquired shares as of the last day of the latest business year (%) | | |
| Treasury shares acquired in the latest period | | |
| Ratio of unacquired shares as of the submission date (%) | | |

(2) [Status of acquisition by resolution of board of directors] (50)

| Items | Number of shares | Total value (in Yen) |
|--|------------------|----------------------|
| Status of resolution at the board of directors meeting held on (Acquisition period: from to) | | |
| Treasury shares acquired before the latest business year | | |
| Treasury shares acquired in the latest business year (From to) | | |
| Total number and value of remaining shares authorized for acquisition by board resolution | | |
| Ratio of unacquired shares as of the last day of the latest business year (%) | | |
| Treasury shares acquired in the latest period | | |
| Ratio of unacquired shares as of the submission date (%) | | |

(3) [Acquisition not based on resolution of shareholders meeting or board of directors] (51)

(4) [Status of disposal of acquired treasury shares and holding of treasury shares] (52)

| Items | Latest business year | | Latest period | |
|------------------------------------|----------------------|-------------------------------|------------------|-------------------------------|
| | Number of shares | Total disposal value (in Yen) | Number of shares | Total disposal value (in Yen) |
| Acquired treasury shares for which | | | | |

| | | | | |
|---|--|---|--|---|
| subscribers were solicited | | | | |
| Acquired treasury shares which were canceled | | | | |
| Acquired treasury shares which were transferred in relation to merger, share exchange, partial share exchange, or company split | | | | |
| Other () | | | | |
| Number of treasury shares held | | — | | — |

3. [Dividend policy] (53)

4. [Status of corporate governance, etc.]

(1) [Outline of corporate governance] (54)

(2) [Company's officers] (55)

Number of men: ; Number of women: (Percentage of women among the total number of officers: %)

| Title | Name | Date of birth | Brief biographical outline | Term of office | Number of shares held |
|-------|------|---------------|----------------------------|----------------|-----------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | | | |

(3) [Status of audit] (56)

(4) [Remuneration for officers, etc.] (57)

(5) [Status of holding of shares] (58)

Section 5. [Accounting status] (59)

1. [Consolidated financial statements, etc.]

(1) [Consolidated financial statements] (60)

(i) [Consolidated balance sheet] (61)

(ii) [Consolidated profit and loss statement and consolidated comprehensive income statement] or [Consolidated profit and loss and comprehensive income statement] (62)

(iii) [Consolidated statement of changes in net assets] (63)

(iv) [Consolidated cash flow statement] (64)

(v) [Consolidated supplementary schedules] (65)

- (2) [Other] (66)
- 2. [Financial statements, etc.]
 - (1) [Financial statements] (67)
 - (i) [Balance sheet] (68)
 - (ii) [Profit and loss statement] (69)
 - (iii) [Statement of changes in net assets] (70)
 - (iv) [Cash flow statement] (71)
 - (v) [Supplementary schedules] (72)
 - (2) [Contents of major assets and liabilities] (73)
 - (3) [Other] (74)

Section 6. [Information on reporting company's share handling businesses] (75)

| | |
|---|------------------------------|
| Business year | From to |
| Annual shareholders meeting | In the month of |
| Record date | |
| Type of share certificates | |
| Record date of dividend of surplus | |
| Number of shares constituting one unit | |
| Entry of a name change of shares Place of handling Shareholder register administrator Place of brokerage Fee for entry of a name change Fee for issuance of new share certificates | |
| Purchase of shares less than one unit Place of handling Shareholder register administrator Place of brokerage Purchase fee | |
| Method of public notice | |
| Special benefits for shareholders | |

Section 7. [Reference information on the reporting company]

- 1. [Information on parent company, etc. of reporting company] (76)
- 2. [Other matters for reference] (77)

Part III. [Information on the guarantor company, etc. of the reporting company]

Section 1. [Information on the guarantor company]

- 1. [Corporate bonds for guarantee] (78)
- 2. [Matters related to the guarantor company subject to continuous disclosure] (79)
 - (1) [Documents submitted by the guarantor company]
 - (i) [Annual securities report and its attached documents]

Business year, th period (from to), submitted to the director-general of _____ Local Finance Bureau (_____ Local Finance

Branch Bureau) on _____.

(ii) [Quarterly securities report or semiannual securities report]

Business year, _____th period, _____th quarter (from _____ to _____) (among periods in total), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____.

(iii) [Extraordinary report]

After the submission of the annual securities report referred to in (i) but before the submission date of this statement (date: _____), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____.

(iv) [Amendment report]

An amendment report (an amendment report related to _____above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____.

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to the guarantor company not subject to continuous disclosure] (80)

(1) [Company name, title and name of representative person, and location of head office]

(2) [Company outlines]

(3) [Business status]

(4) [Outline of facilities and equipment]

(5) [Information on the guarantor company]

(6) [Accounting status]

Section 2. [Information on companies other than guarantor companies] (81)

1. [Reason for the necessity of disclosure of information on the company]

2. [Matters related to the company subject to continuous disclosure]

3. [Matters related to the company which is not a continuous disclosure company]

Section 3. [Information on indices, etc.] (82)

1. [Reason for the necessity of disclosure of information on the indices, etc.]

2. [Changes in the indices, etc.]

Part IV. [Special information]

Section 1. [Latest financial statements] (83)

1. [Balance sheet]

2. [Profit and loss statement]

3. [Statement of changes in net assets]

4. [Cash flow statement]

Section 2. [Latest financial statements or financial documents of guarantor companies and linked subsidiary companies] (84)

1. [Balance sheet]

2. [Profit and loss statement]

3. [Statement of changes in net assets]

4. [Cash flow statement]

(Instructions on Preparation)

(1) General instructions

- a. If the reporting company has any unavoidable reason for not complying with the required matters and the instructions on preparation concerning "Part I. Information on securities," it may prepare the report differently, provided that it does so in accordance with these standards to the extent that such deviation does not result in misunderstanding among investors.
- b. In addition to the matters required to be stated pursuant to the following provisions, matters related to each item to be included in a securities registration statement (referred to below as a "Statement" in this Form) may also be disclosed.
- c. If consolidated financial statements are prepared based on designated international accounting standards (meaning the designated international accounting standards prescribed in Article 93 of the Regulation on Consolidated Financial Statements; the same applies below in this Form) (limited to the case where consolidated financial statements are prepared based on designated international accounting standards pursuant to that Article; the same applies below in this Form), and, with regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- d. Conversion of an amount denominated in non-Japanese currency to Japanese currency under the provisions of c. above is to be based on the exchange rate on a reference date. State in the notes the reference date, exchange rate, type of exchange quotation, and other necessary information as the criteria of conversion used for the conversion.
- e. The instructions on preparation concerning "Part II. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose the relevant information in accordance with these instructions.
- f. The matters stated in "Part II. Company information" may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- g. The matters stated in "Part IV. Special information," "Section 1. Latest financial statements" are not required to be stated if the reporting company is a continuous disclosure company, and the matters stated in "Section 2. Latest financial statements or financial documents of guarantor companies and linked subsidiary companies" of that Part are not required to be stated if the relevant guarantor companies and linked subsidiary companies are continuous disclosure companies.
- h. This Form (including the instructions on preparation) primarily relates to a company with company auditors. For a company with an audit and supervisory committee or a company with a nominating committee, etc., disclose the relevant information in accordance with these instructions. For example, when stating the status of resolutions by the board of directors, in the case of stating the status of decisions by directors as delegated by resolution by the board of directors as referred to in Article 339-13, paragraph

(5) or (6) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the directors, and in the case of stating the status of decisions by executive officers as delegated by resolution by the board of directors as referred to in Article 416, paragraph (4) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the executive officers.

- i. If the public offering to which the notification relates is an offer to sell or a solicitation of offers to buy as provided in Article 9, item (i) of the Order on Definitions, state the disposition of share certificates subject to such offer or solicitation to be the issuance of the share certificates.
- j. The matters stated in "Part II. Company information" in the case where the reporting company is a membership company are to be stated in accordance with (25) through (77).
- k. In the case of stating the matters concerning the future in "Part II. Company information," "Section 2. Business status," "1. Business management policy, business management environment, problems to be dealt with, etc." to "4. Management's discussion and analysis of financial position, operating results, and cash flow status," state that the relevant matters have been judged as of the date of submission of the statement.

(2) Company name

If the reporting entity is a designated corporation, state information by replacing the term "company" with "designated corporation."

(3) Title and name of the representative person

In the case of incorporation of a company, state the names of all incorporators.

(4) Type of securities for public offering (secondary distribution) to which the notification relates

State the type of securities for public offering or secondary distribution of which notification is made by the Statement. If the securities are corporate bond certificates, etc. with share options subject to exercise value change, state such fact along with the type of securities.

(5) Amount for public offering (secondary distribution) to which the notification relates

State the total amount of the issue value or the total distribution value for each public offering or secondary distribution to which the notification relates.

If the securities for public offering (secondary distribution) to which the notification relates are share option certificates, also state the sum of the total amount of the issue value or distribution value of the share option certificates and the total amount to be paid for exercising the share option represented by the share option certificates.

If the Statement is submitted by omitting the "Issue price" or "Distribution price" or by using the indication in formula, state the total amount of these estimated as of the date of submission of the Statement and state such fact in the notes.

(6) Matters related to stabilizing transactions

If there is a possibility of any stabilizing transactions provided in Article 20,

paragraph (1) of the Order, state the matters listed in the items of Article 21 of the Order.

(7) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.

(8) Shares to be newly issued

- a. State the "classes," the "number of shares to be issued," and "description" for each class of shares to be newly issued.
- b. If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the section titled "Classes."
- c. In the section titled "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares (meaning the company with class shares prescribed in Article 2, item (xiii) of the Companies Act; the same applies below), state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters listed in the items of Article 108, paragraph (1) of that Act, and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters listed in the items of Article 107, paragraph (1) of the Companies Act, state the specific details of those matters.

If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the section, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- d. If the shares to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, state the following matters in the margin:
 - (a) The grounds for the reporting company to intend to raise funds through the issue of corporate bond certificates, etc. with share options subject to exercise value change
 - (b) In cases that fall under the case prescribed in Article 19, paragraph (9), the contents of the derivatives transactions or other transactions prescribed in that paragraph
 - (c) The content of the agreement planned to be concluded with the prospective investors (meaning parties to which the securities are to be allocated through public offering or secondary distribution; the same applies in (d) and (e)) on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or other property to be paid to limit the exercise of the relevant right) (if there is no plan to conclude such agreement, such fact)
 - (d) The content of the agreement planned to be concluded with the prospective investors concerning the sale and purchase of share certificates of the

reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no plan to conclude such agreement, such fact)

- (e) If the reporting entity knows that there is an agreement that is planned to be concluded between the prospective investors and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the content of that agreement

(f) Other matters necessary to ensure the protection of investors

- e. State in the margin the date of the resolution of board of directors or shareholders meeting resolving the issue of new shares or the date of authorization of the administrative agency. In the case of share issue based on partial payment, also state the content of the resolution.
- f. If the company has provisions in its articles of incorporation concerning any class of shares that is different from the shares to be newly issued, state such fact in the margin. In this case, if the shares to be newly issued and the different class of shares differ in terms of the share unit, the existence of voting rights, or in the features of those shares, state such fact and the reason for the difference in the margin.
- g. If the company has designated a book-entry transfer institution, state the name and address of the book-entry transfer institution in the margin.
- h. If new shares are to be issued by capitalization of reserve funds, etc. at the same time as the public offering of shares to be newly issued to which the Statement relates, state such fact in the notes.
- i. If the public offering to which the Statement relates is an offer to sell or a solicitation of offers to buy as provided in Article 9, item (i) of the Order on Definitions, state such fact in the margin.

(9) Method for public offering

- a. In the margin, state the date of allotment, allotment ratio, etc. in the case of making an allotment to shareholders; or state the number of shares for public offering by categorizing them into shares directly offered by the issuing company and shares that are not, in the case of conducting a general public offering.

In the case of a general public offering, if the company decides to give shareholders a right to subscribe for shares in priority to other parties, state such fact, the number of shares, and the method of determination of the priority offering, etc. in the margin.

- b. In the case of share issue based on partial payment, state the total amount of payment in the section titled "Total amount of issue value" as a figure included in the main figure.
- c. If the Statement is submitted by omitting the "Issue price" or "Amount to be incorporated into stated capital," or by using the indication in formula, state the "Total amount of issue value" or "Total amount to be incorporated into stated capital" estimated as of the date of submission of the Statement, and state such fact in the notes.
- d. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property.

(10) Conditions for public offering

- a. In the section titled "Issue price," state the issue price per share. In the case of share issue based on partial payment, state the amount of payment per share in the section titled "Issue price" as a figure included in the main figure.

If the indication in formula is used and the minimum issue value (the specific value in the case that it has been determined by resolution of the board of directors, etc. that, if the value calculated by the formula falls short of that specific value, that specific value is to be the issue value per share) has been determined, state such fact and the amount of that value. Meanwhile, in the case that it has been determined by resolution of the board of directors, etc., for example, that, if the value calculated by the formula falls short of the minimum issue value, the issue of the new shares is to be suspended, make a supplementary note of such fact. If the Statement is submitted by omitting the minimum issue value, state in the notes the expected date of determination of the value and the specific method of determination (the same applies in the case of using the indication in formula for the issue price of shares to be issued by the exercise of share options of share option certificates or share options of corporate bonds with share options in (12) or (14)).

- b. In the section titled "Amount to be incorporated into stated capital," state the amount of issue value per share to be incorporated into stated capital.

If using a mathematical formula, provide the relevant information in accordance with the formula.

- c. In the margin, state the matters necessary in relation to the application and payment, including the method of application, interests on deposit for subscription, lapse of the right to receive the allotment of shares in the absence of application, treatment of shares in the absence of application, appropriation of deposit for subscription to payment, treatment in case of excessive applications, and others.
- d. If the Statement is submitted by omitting the "Issue value" or "Amount to be incorporated into stated capital," state in the notes the expected date of determination of these matters and the specific methods of determination.
- e. If the Statement is submitted by omitting the "Subscription handling office," state in the notes the expected date of determination of the office.

(11) Underwriting of shares

- a. If the major financial instruments business operators that conclude the wholesale underwriting contracts (including a contract for underwriting forfeited shares in case of an allocation to shareholders) are not decided, state the prospective major financial instruments business operators with which the wholesale underwriting contracts are planned to be concluded.
- b. In the section titled "Conditions for underwriting," state whether the underwriting is a firm-commitment underwriting or stand-by underwriting, the fees payable to underwriters, and other information.

In the case of using a mathematical formula, state the fees, etc. payable to underwriters in accordance with the formula.

- c. If the Statement is submitted by omitting the "Name of underwriter," "Address," "Number of shares underwritten" or "Conditions for underwriting,"

state in the notes the expected date of determination of these matters.

- d. With regard to the public offering of share certificates to which this Statement relates, if the relevant share certificates fall under the category of the share certificates, etc. stated in Article 153, paragraph (1), item (iv), (d) of the Cabinet Office Order on Financial Instruments Business (Cabinet Office Order No. 52 of 2007; referred to below as the "Order on Financial Instruments Business"), and because of this, a financial instruments business operator for which the reporting company is a parent corporation, etc. (meaning the parent corporation, etc. prescribed in Article 31-4, paragraph (3) of the Act; the same applies below in this Form) or subsidiary corporation, etc. (meaning the subsidiary corporation, etc. prescribed in Article 31-4, paragraph (4) of the Act; the same applies below in this Form) serves as the lead managing underwriter (meaning the lead managing underwriter prescribed in Article 147, item (iii) of the Order on Financial Instruments Business; the same applies below in this Form), state in the notes this fact, the specific details of the relationship between the reporting company and the lead managing underwriter, the name of the financial instruments business operator which was appropriately involved in the decision as to the issue price prescribed in Article 153, paragraph (1), item (iv), (d) of the Order on Financial Instruments Business in relation to the underwriting of the relevant share certificates, the details of the specific measures taken by that financial instruments business operator so as not to be affected by the reporting company in deciding the issue price, and the specific details of the method of determination of the issue price.
- (12) Share option certificates to be newly issued
- a. If different classes of shares are the subject of share options, state the shares by class.
 - b. If the Statement is submitted by omitting the "Issue value," state the "Total amount of issue value" estimated as of the date of submission of the Statement and state such fact in the notes.
 - c. In the section titled "Issue price," state the issue price per share option.
If the Statement is submitted by omitting the "Issue price," state in the notes the expected date of determination of the issue price and the specific method of determination.
 - d. If the Statement is submitted by omitting the "Subscription handling office," state in the notes the expected date of determination of the office.
 - e. In the section titled "Date of allotment," state the day of allotment provided in Article 238, paragraph (1), item (iv) of the Companies Act (or, in the case of an allotment of share options without contribution provided in Article 277 of that Act, the day when the allotment of share options without contribution stated in Article 278, paragraph (1), item (iii) of that Act takes effect).
 - f. In the margin, state the date of resolution of the board of directors or shareholders meeting resolving the issuance of share option certificates.
In addition, state the matters necessary in relation to the application and payment, including the method of application, interests on deposit for subscription, appropriation of deposit for subscription to payment,

treatment in case of excessive applications, and others.

Meanwhile, if the company has designated a book-entry transfer institution, state the name and address of the book-entry transfer institution in the margin.

- g. In the margin, state the matters necessary in relation to the shares to be issued or transferred through the exercise of share options, such as the effectuation of exercise of share options, the first dividend after the exercise of share options, and method of delivery of share certificates.
- h. The section titled "Nature of corporate bond certificates, etc. with share options subject to exercise value change" is not required if the share option certificates to be newly issued are not corporate bond certificates, etc. with share options subject to exercise value change.
- i. If the share option certificates to be newly issued are corporate bond certificates, etc. with share options subject to exercise value change, state the information listed in (8)d(a) through (f) in the margin.
- j. In the section titled "Types of shares subject to share options," state the classes and features of shares subject to share options in accordance with (8)b and d.
- k. In the section titled "Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options," state the issue price per share and amount to be incorporated into stated capital in case of the issuance of shares through the exercise of share options.

If the issue price of shares to be issued by the exercise of share options is to be indicated by a formula, state the amount to be incorporated into stated capital according to the formula.

- l. If the Statement is submitted by omitting the "Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options" or "Place to accept or brokerage claims for exercise of share options and place to handle payments associated with them," state in the notes the expected date of determination of these matters and the specific methods of determinations.
- m. In the section titled "Reason and conditions for acquisition of own share options," state the matters prescribed in Article 236, paragraph (1), item (vii) of the Companies Act.
- n. In the section titled "Matters related to substituted payment," if any property other than money will be the subject of contribution upon the exercise of share options, state such fact as well as the details and value of the property.
- o. In the section titled "Matters related to delivery of share options upon acts of reorganization," state the matters prescribed in Article 236, paragraph (1), item (viii) of the Companies Act.
- p. For a company that has stipulated a basic policy for parties controlling financial and business decision-making (referred to below as a "basic policy" in this Form), if it issues share option certificates as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), state such fact in the margin.
- q. In relation to the "Underwriting of share option certificates," disclose the

relevant information in accordance with (11). However, in the case of underwriting of share option certificates (meaning the share option certificates prescribed in Article 2, paragraph (6), item (iii) of the Act; the same applies in q) by the method stated in that item, disclose the relevant information pursuant to the instructions in (a) through (f) below.

(a) If the major financial instruments business operators that conclude the wholesale underwriting contracts are not decided, state the prospective major financial instruments business operators with which the wholesale underwriting contracts are planned to be concluded.

(b) In the section titled "Conditions for underwriting," state the manner of underwriting, the fees payable to the underwriter, the amount of consideration for the underwriter's acquisition of share option certificates from the company, and other information.

In the case of using a mathematical formula, state the fees payable to the underwriter, the amount of consideration for the underwriter's acquisition of share option certificates from the company, and other information in accordance with the formula.

(c) In the section titled "Number of share options to be underwritten," state the method for calculating the number of share options (meaning the share options prescribed in Article 2, paragraph (6), item (iii) of the Act; the same applies in (c)) represented by the share option certificates acquired by the underwriter, as well as the number of share options represented by the share option certificates supposing that all of the share option certificates subject to the underwriting are to be acquired.

(d) If the Statement is submitted by omitting the "Name of underwriter," "Address," "Number of shares underwritten" or "Conditions for underwriting," state in the notes the expected date of determination of these matters.

(e) With regard to the public offering of share option certificates to which this Statement relates, if the relevant share option certificates fall under the category of the share certificates, etc. stated in Article 153, paragraph (1), item (iv), (d) of the Order on Financial Instruments Business, and because of this, a financial instruments business operator for which the reporting company is a parent corporation, etc. or subsidiary corporation, etc. serves as the lead managing underwriter, state in the notes this fact, the specific details of the relationship between the reporting company and the lead managing underwriter, the name of the financial instruments business operator which was appropriately involved in the decision as to the issue price prescribed in (d) of that item in relation to the underwriting of the relevant share option certificates, the details of the specific measures taken by that financial instruments business operator so as not to be affected by the reporting company in deciding the issue price, and the specific details of the method of determination of the issue price.

(f) If, supposing that the underwriter acquires all share option certificates subject to the underwriting, the ownership ratio of share certificates, etc. (meaning the ownership ratio of share certificates, etc. prescribed in Article

27-23, paragraph (4) of the Act; the same applies below in (f)) of the underwriter in relation to the share certificates, etc. (meaning the share certificates, etc. prescribed in paragraph (1) of that Article; the same applies below in (f)) issued by the company exceeds five percent, state in the notes this fact as well as the ownership ratio of share certificates, etc. of the underwriter in relation to the share certificates, etc. issued by the company as of the date five days prior to the submission date of the Statement (not counting Sundays and the non-business days prescribed in Article 14-5 of the Order).

(13) Corporate bonds to be newly issued

- a. In the section titled "Issues," state, for example, "_th unsecured corporate bonds (with a special provision on prohibition of providing collaterals)," "_th unsecured corporate bonds (with a special provision on limitation of provision of collaterals)," or "_th unsecured corporate bonds (with a special provision on limited inter-bond *pari passu*).
- b. If the corporate bonds to be newly issued are book-entry corporate bonds, it is not necessary to complete the section titled "Types (registered form / bearer form)."
- c. In the section titled "Issue price," state the issue value per 100 yen of face value.
- d. In the section titled "Book-entry transfer institution," state the name and address of the book-entry transfer institution if the reporting company has designated the book-entry transfer institution.
- e. In the section titled "Method for public offering," state an outline of the method of public offering, such as offering giving priority to shareholders or undersubscribed issuance (meaning issuance in the case of stating in the corporate bond application certificate that the corporate bonds are established even if the amount of subscription for the corporate bonds does not reach the total amount of the issue value).
- f. In the section titled "Method of interest payment," state the period for calculation of interest, place of payment, etc. If the Statement is submitted by omitting the place of interest payment, state in the notes the expected date of determination of the location and the specific method of determination.
- g. In the section titled "Method of redemption," state the amount and methods for redemption (for example, retirement by purchase, voluntary redemption, and bond sinking fund).
- h. In the section titled "Guarantee for collaterals," state the details, conditions, etc. if the corporate bonds are guaranteed.
- i. If the Statement is submitted by omitting the "Issue price," "Interest rate," or "Subscription handling office," state in the notes the expected date of determination of these matters and the specific methods of determination.
- j. If the Statement is submitted by omitting the "Issue value," state the "Total amount of issue value" estimated as of the date of submission of the Statement and state such fact in the notes.
- k. In the section titled "Special financial agreements," state the details of the special financial agreements provided for the protection of holders of the

corporate bonds to be issued which have an effect of forfeiting the benefit of time under specific conditions and those which modify that effect, categorized between restrictions on provision of collaterals and other clauses (for example, a covenant on maintenance of net assets, a covenant on maintenance of profit, and a covenant on conversion into secured bonds).

If any special financial agreements on the guarantor company for the corporate bonds to be issued have been provided, state the details of those agreements.

- l. In relation to the corporate bonds to be issued, if any credit rating (meaning the credit rating prescribed in Article 2, paragraph (34) of the Act; the same applies below) has been or is planned to be provided or made available for inspection by a credit rating agency (meaning the credit rating agency prescribed in paragraph (36) of that Article; the same applies below) in response to a request from the reporting company, state the following matters in the margin. If there are two or more credit ratings, state the following matters for all of such ratings.

- (a) Grades related to the credit rating, the trade name or name of the credit rating agency, and any other matters to identify the credit rating, as well as an explanation on the assumption and limitation concerning the credit rating according to the category of the subject-matter of the credit rating

- (b) The method for obtaining information related to the matters stated in Article 313, paragraph (3), item (iii), (a) through (k) of the Order on Financial Instruments Business publicized, pursuant to that item, by a credit rating agency in relation to the corporate bonds to be issued, during the period for subscription of the corporate bonds to be issued

In relation to the corporate bonds to be issued, if no credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state such fact in the margin.

- (14) Matters related to corporate bonds with share options

Disclose the relevant information in accordance with (12) a, g, h, i, j, k, l, m, n, o, and p.

- (15) Underwriting of corporate bonds and entrustment of corporate bond management

- a. The disclosure of information on short-term bonds may be omitted.

- b. If the major financial instruments business operators that conclude the wholesale underwriting contracts are not decided, state the prospective major financial instruments business operators with which the wholesale underwriting contracts are planned to be concluded.

- c. If a corporate bond manager is not decided, state the prospective corporate bond manager with which an entrustment agreement is planned to be concluded.

- d. In the section titled "Conditions for underwriting," state whether the underwriting is a firm-commitment underwriting or stand-by underwriting, the fees payable to underwriters, and other information.

- e. In the case of appointing an assistant corporate bond manager, state the name

of the assistant corporate bond manager and the fact that the person is an assistant corporate bond manager in the section titled "Name of corporate bond manager."

- f. In the section titled "Conditions for entrustment," state the fees payable to the corporate bond manager, and other information.
 - g. If the Statement is submitted by omitting the "Name and address of underwriter," "Amount of underwriting and the conditions of underwriting," "Name and address of corporate bond manager," or "Conditions for entrustment," state in the notes the expected date of determination of these matters.
 - h. With regard to the public offering of corporate bond certificates to which this Statement relates, if the relevant corporate bond certificates fall under the category of the share certificates, etc. stated in Article 153, paragraph (1), item (iv), (d) of the Order on Financial Instruments Business, and because of this, a financial instruments business operator for which the reporting company is a parent corporation, etc. or subsidiary corporation, etc. serves as the lead managing underwriter, state in the notes this fact, the specific details of the relationship between the reporting company and the lead managing underwriter, the trade name or name of the financial instruments business operator which was appropriately involved in the decision as to the issue price prescribed in (d) of that item in relation to the underwriting of the relevant corporate bond certificates, the details of the specific measures taken by that financial instruments business operator so as not to be affected by the reporting company in deciding the issue price, and the specific details of the method of determination of the issue price.
- (16) Commercial papers to be newly issued and short-term corporate bonds to be newly issued
- a. In the section titled "Issue price," state the issue value per 100 yen of face value or per 100 yen of the amount of short-term corporate bonds.
 - b. In the section titled "Total face value or total amount of short-term corporate bonds," state the total amount of face values of commercial papers to be issued or the total issue price of the short-term corporate bonds to be issued.
 - c. If the total issue amount of the commercial papers or short-term corporate bonds has been determined by the resolution of board of directors, etc., state the amount of limitation in the section titled "Limit amount for issuance," and the outstanding balance of the limit amount for issuance as of the day immediately before the submission date of the Statement in the section titled "Outstanding balance of limit amount for issuance."
 - d. In the section titled "Payment date," state the due date for redemption of the commercial papers or short-term corporate bonds.
 - e. In the section titled "Terms and conditions of backup lines," state the amount, conditions, etc. for the short-term borrowing facility available from the financial institution.
 - f. If the commercial papers or short-term corporate bonds to be issued are guaranteed, state the amount of stated capital and details of businesses of the guarantor in the section titled "Guarantor's profile," and the details and

conditions, etc. of the guarantee in the section titled "Details of guarantee."

g. In relation to the commercial papers or short-term corporate bonds to be issued, if any credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state the following matters in the margin. If there are two or more credit ratings, state the following matters for all of such ratings.

(a) Grades related to the credit rating, the trade name or name of the credit rating agency, and any other matters to identify the credit rating, as well as an explanation on the assumption and limitation concerning the credit rating according to the category of the subject-matter of the credit rating

(b) The method for obtaining information related to the matters stated in Article 313, paragraph (3), item (iii), (a) through (k) of the Order on Financial Instruments Business publicized, pursuant to that item, by a credit rating agency in relation to the commercial papers or short-term corporate bonds to be issued, for the period from the publication of information by the credit rating agency to the date of the issuance of the commercial papers or short-term corporate bonds to be issued

In relation to the commercial papers or short-term corporate bonds to be issued, if no credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state such fact in the margin.

(17) Covered warrants to be newly issued

a. For the covered warrants to be newly issued to which the Statement relates, state the issue name, total amount of the issue value, issue price, period for subscription, deposit for subscription, subscription handling office, payment date, details of option, the methods and conditions for requesting the exercise of options, method of settlement, and other conditions. In addition, state the matters related to credit rating in accordance with (13)l.

b. Clearly state the structure for issuing the covered warrant.

c. In addition to the matters stated in a and b, state the matters which may have a material impact on the decision of investors as to the option related to covered warrants.

(18) Depository receipts to be newly issued and beneficiary certificates of securities in trust to be newly issued

a. For the depository receipts to be newly issued and beneficiary certificates of securities in trust to be newly issued, to which the Statement relates, state the issue name, total amount of the issue value, issue price, interest rates, period for subscription, deposit for subscription, subscription handling office, payment date, details of rights, the methods and conditions for requesting the exercise of rights, method of settlement, and other conditions. In addition, state the matters related to credit rating in accordance with (13)l.

b. Specifically state the details of securities relating to the rights represented by the depository receipts or beneficiary certificates of securities in trust.

c. Clearly state the structure for issuing the depository receipts or beneficiary certificates of securities in trust.

d. In addition to the matters stated in a through c, state the matters which may

have a material impact on the decision of investors as to the rights related to the depository receipts and beneficiary certificates of securities in trust.

(19) Amount of proceeds from new issuance

- a. If the Statement is submitted by omitting the "Issue price" or by using the indication in formula, state the "Total amount of payment" estimated as of the date of submission of the Statement and state such fact in the notes.
- b. In the section titled "Estimated amount of expenses required for issuance," state the total amount of expenses to be borne by the company.

(20) Purpose of use of proceeds

- a. Categorize the purpose of use of proceeds to be obtained by the reporting entity into fund for equipment, working capital, repayment of debts, acquisition of securities, investment in or advance to related companies, and specifically state the total amount of proceeds as well as the contents, amounts and expected time of disbursement categorized by the purpose of use of proceeds.
- b. If the proceeds are to be used for the acquisition of businesses, give an overview of the details of the business and property.

(21) Special matters to be disclosed in relation to the incorporation of a company

If the following matters were specially specified in the articles of incorporation upon incorporation of the company, explain their contents, etc.

- a. Extraordinary profits to be obtained by the incorporators
State the names of the incorporators who are to obtain extraordinary profits and the contents of the extraordinary profits.
- b. Property that is agreed to be assigned to the company after its formation
State the name of the assignor as well as the contents and price of the property agreed to be assigned to the company.
- c. Cost of incorporation that should be borne by the company and remunerations for the incorporators
State the cost of incorporation and the amounts of remunerations.

(22) Securities for secondary distribution

- a. If the Statement is submitted by omitting the "Distribution price" or by using the indication in formula, state the "Total distribution value" estimated as of the date of submission of the Statement and state such fact in the notes.
- b. If the shares, share option certificates, corporate bonds, or commercial papers for secondary distribution are held by two or more persons, fill in the section titled "Shares for secondary distribution," "Share option certificates for secondary distribution," "Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)," or "Commercial papers and short-term corporate bonds for secondary distribution," for each holder.
- c. If the shares for secondary distribution are corporate bond certificates, etc. with share options subject to changes in exercise value, state this fact in the section titled "Classes" and disclose the relevant information in accordance with (8)d.
- d. Fill in the section titled "Details of share options" in "Share option certificates for secondary distribution" in accordance with (12).

- e. If the corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution) are guaranteed, state the details, conditions, etc. of the guarantee in the margin.
- f. Fill in the section titled "Matters related to corporate bonds with share options" in "Corporate bonds for secondary distribution (excluding short-term corporate bonds for secondary distribution)" in accordance with (14).
- g. In relation to the corporate bonds for secondary distribution or the commercial papers for secondary distribution, if any credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state the following matters in the margin. If there are two or more credit ratings, state the following matters for all of such ratings.

- (a) Grades related to the credit rating, the trade name or name of the credit rating agency, and any other matters to identify the credit rating, as well as an explanation on the assumption and limitation concerning the credit rating according to the category of the subject-matter of the credit rating

- (b) The method for obtaining information related to the matters stated in Article 313, paragraph (3), item (iii), (a) through (k) of the Order on Financial Instruments Business publicized, pursuant to that item, by a credit rating agency in relation to the corporate bonds for secondary distribution or the commercial papers for secondary distribution, during the period for subscription of the corporate bonds for secondary distribution or the commercial papers for secondary distribution

In relation to the corporate bonds for secondary distribution or the commercial papers for secondary distribution, if no credit rating has been or is planned to be provided or made available for inspection by a credit rating agency in response to a request from the reporting company, state such fact in the margin.

- h. If the company has designated a book-entry transfer institution, state the name and address of the book-entry transfer institution in the margin.

(23) Conditions for secondary distribution

- a. In the section titled "Distribution price," state the distribution value per share in the case of conducting a secondary distribution of shares, the distribution value per share option in the case of conducting a secondary distribution of share option certificates, the distribution value per 100 yen of face value or per 100 yen of the amount of book-entry corporate bonds in the case of conducting a secondary distribution of corporate bonds and commercial papers, and the distribution value per unit in the case of conducting secondary distribution of electronically recorded transferable rights (limited to those falling under the rights stated in Article 2, paragraph (2), item (iii) of the Act).
- b. In the section titled "Contents of entrustment agreement for secondary distribution," state the amount of entrustment fees for secondary distribution, and treatment in the case of any securities for secondary distribution remaining unsold.

In the case of using a mathematical formula, state the amount of entrustment fees in accordance with the formula.

- c. State the date of delivery of shares and other procedural matters necessary for the secondary distribution in the margin.
- d. If the major financial instruments business operators that conclude the wholesale underwriting contracts are not decided, state the prospective major financial instruments business operators with which the wholesale underwriting contracts are planned to be concluded.
- e. If the Statement is submitted by omitting the "Address and name of person accepting entrustment of secondary distribution," state in the notes the expected date of determination of these matters.
- f. If the Statement is submitted by omitting the "Distribution price" or "Place to accept applications," state in the notes the expected date of determination of these matters.

(23-2) Special matters to be disclosed in relation to private offering

Fill in this section in the case of making public offering or secondary distribution of share certificates, share option certificates, or corporate bond certificates with share options (referred to below as "share certificates, etc." in this Form) by the method of private offering (meaning the private offering prescribed in Article 19, paragraph (2), item (i), 1; the same applies below in this Form).

In the case of making public offering or secondary distribution of share certificates, etc. for the shareholders that have been stated or recorded in the shareholder register as of a certain date that is likely to cause the share certificates, etc. to be acquired by specific shareholders in light of the mode of their issuance (for example, in the case of setting an issue price or any other conditions that are likely to cause only specific shareholders to respond to the public offering or secondary distribution of share certificates, etc.), disclose the relevant information by deeming that the public offering or secondary distribution will be made by the method of private offering.

(23-3) Prospective investors for private offering

State the matters stated in a. through g. below pursuant to the instructions in a. through g. for each prospective investor (meaning parties to which the securities are to be allocated through private offering; the same applies below in this Form).

If a prospective investor is a special subscriber (meaning the special subscriber prescribed in Article 206-2, paragraph (1) or Article 244-2, paragraph (1) of the Companies Act; the same applies below in this Form), for stating matters concerning the special subscriber, state them pursuant to the instructions in h.

- a. Prospective investor's profile: State the matters specified in (a) through (d) below according to the respective categories of prospective investors as described in each. The matters specified in (d) are to be stated to the extent possible.
 - (a) Individual: Name, address, and details of occupation
 - (b) Company submitting annual securities reports: Name, location of the head office, and submission date of the prospective investor's latest annual securities report (including a quarterly securities report or semiannual

securities report submitted after the submission of the annual securities report) already submitted as of the submission date of the Statement

(c) Corporation other than a company submitting annual securities reports: Name, location of the head office, name and contact information of the responsible person of the principal office in Japan (limited to the case where the prospective investor is a non-resident), title and name of the representative person, stated capital, details of business, and major equity investors and their contribution ratios

(d) Organization other than a company submitting annual securities reports and corporation other than a company submitting annual securities reports: Name, location, name and contact information of the responsible person of the principal office in Japan (limited to the case where the prospective investor is a non-resident), amount of contribution, purpose of establishment, major equity investors and their contribution ratios, and matters concerning its operating partners or persons similar to them (referred to below as "operating partners, etc." in (d) and b) (the matters are those specified in (a) through (d) according to the respective categories of operating partners, etc. as described in each)

If a prospective investor or operating partner, etc. is an individual, for stating the address, it is sufficient to state it to the municipality (meaning the municipality prescribed in Article 21, paragraph (2); the same applies in (28)b and (44)c level.

- b. Relationship between the reporting entity and the prospective investor: If there is an important relationship between the reporting entity and the prospective investor in terms of contribution, personnel affairs, funds, technology, transactions, etc., specifically state its contents. If the prospective investor is a partnership or any other organization, and there is an important relationship between its operating partner, etc. and the reporting entity in terms of contribution, personnel affairs, funds, technology, transactions, etc., also state its specific contents.
- c. Reason for selecting the prospective investor: Specifically state the reason for and process of selecting the prospective investor.
- d. Number of shares to be allotted: State the number of shares or shares subject to share options allotted through private offering to which this Statement relates.
- e. Policy on holding of share certificates, etc.: If having confirmed the prospective investor's policy on holding of the share certificates, etc. to which this Statement relates, state the details of that policy.
- f. Status of funds, etc. required for payment: Specifically state the results of having confirmed that the prospective investor holds funds or property required for payment for the private offering to which this Statement relates, and the confirmation method.
- g. Actual state of the prospective investor: In relation to the prospective investor's share certificates, etc., if there is a person that substantially has the authority to exercise rights as a shareholder or the authority to give instructions on such exercise, or the authority to make investments,

specifically state such fact and the contents of these authorities. In addition, specifically state the results of confirmation as to whether the prospective investor is an individual, corporation, or any other organization that intends to gain economic profit by using violence or force or by committing fraud or any other criminal act (referred to below as a "specified organization, etc." in g), and whether the prospective investor has any relationship with a specified organization, etc., as well as the confirmation method.

h. Matters concerning the special subscriber: State the matters specified in (a) through (c) below.

(a) Number of voting rights which the special subscriber (including its subsidiary company, etc. (meaning the subsidiary company, etc. prescribed in Article 2, item (iii)-2 of the Companies Act)) will hold if it becomes the shareholder of the shares issued (meaning the shares issued prescribed in Article 244-2, paragraph (2) of that Act; the same applies below in h) relating to the shares for subscription or share options for subscription which it has subscribed for (in the case of share options for subscription, the largest number of voting rights which the special subscriber will hold if it becomes the shareholder of the shares issued).

(b) Number of voting rights associated with the shares issued relating to the shares for subscription or share options for subscription referred to in (a) (in the case of share options for subscription, the largest number of voting rights associated with the shares issued).

(c) Number of voting rights of all shareholders in the case that all subscribers for shares for subscription become holders of the shares for subscription which they have subscribed for or the largest number of voting rights of all shareholders in the case that the special subscriber becomes the shareholder of the shares issued relating to the share options for subscription which it has subscribed for.

(23-4) Restriction on transfer of share certificates, etc.

In the case of restricting transfer of share certificates, etc. related to the private offering to which this Statement relates, state such fact and its details.

(23-5) Matters related to conditions for issuance

a. Specifically state the view on the reasonableness of the grounds for calculation of the issue price and the conditions for issuance.

b. If the issuance of securities through private offering to which this Statement relates (referred to below as "the issuance" in b) is determined to fall under the category of the issuance at a particularly favorable price or under particularly favorable conditions as specified by the Companies Act (referred to below as "favorable issuance" in b), specifically state the reason for this, the process of determination, and the reason for effecting the issuance through favorable issuance. If the issuance is determined not to fall under the category of favorable issuance, specifically state the reason for this and the process of determination. In addition, state the details of the opinion expressed by a company auditor about the lawfulness of the issuance or evaluation by a third party which was used as a reference in making the determination, if any.

(23-6) Matters related to large-scale private offering

If any of the following cases apply as a result of conducting the private offering to which this Statement relates, state such fact and the reason for it. In calculating the number of voting rights, if the number of shares that serves as the basis of calculation is to be decided based on the market price or any other indicator as of any single day after the day of notification, calculate the number of voting rights based on the market price or any other indicator as of the day of notification or the day immediately before that day.

- a. If the number obtained by dividing the number of voting rights associated with shares or shares subject to share options allotted through private offering to which this Statement relates (meaning, if the number of voting rights associated with shares or share options issued in exchange for acquisition of those shares or share options (including those attached to corporate bonds; referred to below as "shares, etc." in a and (23-7)a) is larger than that number of voting rights, the largest of the numbers of voting rights; referred to below as the "number of allotted voting rights" in (23-6) and (23-7)) (if private offering is conducted in parallel to public offering or secondary distribution of the share certificates, etc. to which this Statement relates or private offering has been conducted within six months prior to the submission date of the Statement, this includes the number of voting rights related to shares, etc. to be allotted or have been allotted through that private offering which has been calculated in the same manner as the number of allotted voting rights (if a share split was conducted after that private offering, the number including the number of voting rights that has increased through that share split, and if consolidation of shares was conducted after that private offering, the number excluding the number of voting rights that has decreased through that consolidation of shares; referred to below as the "additional number of voting rights" in a)) by the number obtained by deducting the additional number of voting rights from the number of voting rights held by all shareholders (meaning the number of voting rights held by all shareholders to be stated in the section titled "Part II. Company information," "Section 4. Information on reporting company," "1. Information on shares, etc.," "(6) Status of voting rights," "(i) Issued shares"; the same applies in b and (23-7) c) of the reporting entity becomes 0.25 or more
- b. If any person becomes a controlling shareholder (meaning a major shareholder that directly or indirectly holds a majority of the voting rights of all shareholders of the reporting entity's parent company or the reporting entity (limited to a person for which the sum of the number of voting rights held on its own account and the numbers of voting rights held by the persons stated in (a) and (b) below exceeds 50 percent of the voting rights of all shareholders of the reporting entity)) in the case that the prospective investors hold the number of allotted voting rights they are allotted
 - (a) That person's close relatives (meaning relatives within the second degree of kinship; the same applies in (b))
 - (b) Corporations or any other organizations in which that person or a close relative of that person holds a majority of the voting rights of all shareholders on its own account (referred to below as "corporations, etc." in

- (b)) and subsidiary companies of the corporations, etc.
 - c. If any person becomes a special subscriber through the private offering to which this Statement relates (excluding the case stated in b)
- (23-7) Major shareholders after private offering
 - a. State, in accordance with (44)b and c, information on major shareholders in the case that shares are allotted to prospective investors through the private offering to which this Statement relates or share options allotted through the private offering are exercised (including the case that shares, etc. are issued in exchange for acquisition of the shares or the share options; the same applies below in (23-7)).
 - b. In the case that a prospective investor becomes a major shareholder, state in the section titled "Number of shares held after private offering" the number obtained by adding the number of shares corresponding to the number of allotted voting rights of the prospective investor to the number of shares held.
 - c. In the section titled "Ratio of number of voting rights held to the total number of voting rights after private offering," state the ratio calculated by dividing the number of voting rights corresponding to the "Number of shares held after private offering" by the number obtained by adding the number of allotted voting rights to the number of voting rights of all shareholders (the ratio rounded off to two decimal places).
- (23-8) Necessity for large-scale private offering
 - a. If the private offering to which this Statement relates falls under the category of private offering in the case prescribed in (23-6) (referred to below as "large-scale private offering" in (23-8)), specifically state the reason for conducting the large-scale private offering and the details of the determination by the board of directors regarding the effects of the large-scale private offering on existing shareholders (in the case of a stock company which has an outside director (meaning the outside director prescribed in Article 2, item (xv) of the Companies Act; the same applies below in a), if the opinion of the outside director differs from the determination by the board of directors, this includes such opinion).
 - b. Specifically state the process of making the determination to conduct large-scale private offering (in the case of hearing opinions about the large-scale private offering from persons independent from the management, confirming the intentions of shareholders in making the resolution at a shareholders meeting, or taking any other measure to ensure the appropriateness of the determination by the board of directors concerning the large-scale private offering, this includes such fact and the details of such actions).
- (23-9) Plan on consolidation of shares, etc. and the details of the plan

If consolidation of shares which causes any shareholder to lose voting rights attached to shares of the reporting entity or other act that has an equivalent effect is planned, specifically state the purpose of that act, the planned period, method, and procedure, information on shareholders after that act, the consideration delivered to shareholders, and other details concerning that act.
- (23-10) Other matters for reference

In the case of conducting private offering through secondary distribution of

treasury shares (meaning the treasury shares prescribed in Article 113, paragraph (4) of the Companies Act; the same applies below) or own share options (meaning the own share options prescribed in Article 255, paragraph (1) of that Act; the same applies below), state the purpose of use of the proceeds from the secondary distribution in accordance with (20).

(24) Other matters to be stated

- a. If there are photographs or drawings of factories and products and any matters to be specifically contained in the prospectus, indicate such fact and the part of the prospectus referring to these.
- b. If the securities relating to the notification (in the case when the securities are depository receipts, meaning the securities relating to the rights indicated on those depository receipts, and when the securities are beneficiary certificates of securities in trust, including entrusted securities relating to them) are rights that are deemed to be securities under the provisions of Article 2, paragraph (2) of the Act (limited to the rights indicated on financial values that can be transferred by using an electronic data processing system (limited to the financial values recorded on an electronic device or any other object by electronic means); referred to as "electronically recorded transferable rights to be indicated on securities, etc." in (31)c) (excluding the case stated in c), state matters equivalent to the matters to be stated pursuant to Instructions on Preparation (5)c, (17)c, (30) and (31) of Form 6-5 of the Cabinet Office Order on Disclosure of Information on Regulated Securities.
- c. If the securities relating to the notification are electronically recorded transferable rights (limited to those falling under the rights stated in Article 2, paragraph (2), item (iii) of the Act), state matters equivalent to the matters to be stated in "Section 1. Status of partnership, etc." in "Part I. Information on securities" and "Part II. Issuer's information" of Form 6-5 of the Cabinet Office Order on Disclosure of Information on Regulated Securities. However, if these matters are stated in other items in this Form, they may be omitted here.

(25) Transition of major management indicators, etc.

- a. State the changes in the following major management indicators, etc. for the latest five consolidated fiscal years (referred to below as "indicators, etc. under the Regulation on Consolidated Financial Statements" in a).

If consolidated financial statements are prepared based on designated international accounting standards or if consolidated financial statements are prepared based on Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; the same applies below in this Form) (limited to the case of preparing consolidated financial statements based on Japan's modified international standards pursuant to the provisions of that Article; the same applies below in this Form), with regard to the consolidated fiscal year to which the consolidated financial statements relate (in the case that consolidated financial statements for a consolidated fiscal year are stated based on designated international accounting standards pursuant to Instructions on Preparation (18)h of Form 4-3 or consolidated

financial statements for a consolidated fiscal year are stated based on Japan's modified international standards pursuant to Instructions on Preparation (18)i of that Form, this includes that consolidated fiscal year), state the transition of indicators, etc. equivalent to the indicators, etc. under the Regulation on Consolidated Financial Statements. In this case, if condensed consolidated financial statements are prepared pursuant to the provisions of (32)d or e for the consolidated fiscal year, also state the transition of major management indicators, etc. or equivalent indicators, etc. based on the condensed consolidated financial statements.

- (a) Net sales
- (b) Amount of ordinary income or amount of ordinary loss
- (c) Amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of the parent company for the current period
- (d) Amount of comprehensive income
- (e) Amount of net assets
- (f) Total amount of assets
- (g) Amount of net assets per share (meaning the amount of net assets per share that must be stated in the notes pursuant to Article 44-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
- (h) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be stated in the notes pursuant to Article 65-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
- (i) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 65-3 of the Regulation on Consolidated Financial Statements)
- (j) Capital adequacy ratio (meaning the ratio obtained by deducting, from the amount of net assets, the amount of share subscription rights to be presented pursuant to Article 43-2-2 of the Regulation on Consolidated Financial Statements, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the same Regulation, and the amount of non-controlling interests prescribed in Article 2, item (xii) of the Regulation on Consolidated Financial Statements, and dividing the result by the total amount of assets)
- (k) Rate of return on equity (meaning the ratio obtained by deducting, from the amount of net assets, the amount of share subscription rights to be presented pursuant to Article 43-2-2 of the Regulation on Consolidated Financial Statements, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the Regulation on Consolidated Financial Statements and the amount of the non-controlling interests prescribed in Article 2, item (xii) of the Regulation on Consolidated Financial Statements, and dividing the amount of net income attributable to shareholders of the parent company for the current period by the derived amount)
- (l) Price-earnings ratio (meaning the ratio obtained by dividing the share price

- as of the consolidated closing date (if there is no such share price, the share price as of the latest day before the consolidated closing date) by the amount of net income for the current period per share)
- (m) Cash flows from operating activities
- (n) Cash flows from investment activities
- (o) Cash flows from financing activities
- (p) Ending balances of cash and cash equivalents
- (q) Number of employees
- b. State the transitions of the reporting company's following major management indicators, etc. for the latest five business years (or, if one business year consists of six months, 10 business years; the same applies in f).
 - (a) Net sales
 - (b) Amount of ordinary income or amount of ordinary loss
 - (c) Amount of net income for the current period or net loss for the current period
 - (d) Amount of investment return or investment loss in the case of applying the equity method (meaning the amount of investment return or investment loss that must be stated in the notes pursuant to Article 8-9 of the Regulation on Financial Statements) (excluding the case where the reporting company prepares consolidated financial statements)
 - (e) Stated capital
 - (f) Total number of issued shares
 - (g) Amount of net assets
 - (h) Total amount of assets
 - (i) Amount of net assets per share (meaning the amount of net assets per share that must be stated in the notes pursuant to Article 68-4, paragraph (1) of the Regulation on Financial Statements)
 - (j) Amount of dividend per share (meaning the dividend of surplus (including the amount of the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act) paid based on Article 453 of that Act; the same applies below)
 - (k) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be stated in the notes pursuant to Article 95-5-2, paragraph (1) of the Regulation on Financial Statements)
 - (l) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 95-5-3, paragraph (1) of the Regulation on Financial Statements)
 - (m) Capital adequacy ratio (meaning the ratio obtained by deducting, from the amount of net assets, the amount of share subscription rights to be presented pursuant to Article 67-2 of the Regulation on Financial Statements, and the amount of share options to be presented pursuant to Article 68, paragraph (1) of the same Regulation, and dividing the result by the total amount of assets)
 - (n) Rate of return on equity (meaning the ratio obtained by deducting, from

the amount of net assets, the amount of share subscription rights to be presented pursuant to Article 67-2 of the Regulation on Financial Statements and the amount of share option to be presented pursuant to Article 68, paragraph (1) of the Regulation on Financial Statements, and dividing the amount of net income for the current period by the derived amount)

- (o) Price-earnings ratio (meaning the ratio obtained by dividing the share price as of the balance sheet date (if there is no such share price, the share price as of the latest day before the balance sheet date) by the amount of net income for the current period per share)
 - (p) Dividend payout ratio (meaning the ratio obtained by dividing the amount of dividend per share by the amount of net income for the current period per share)
 - (q) Cash flows from operating activities (excluding the case where the reporting company prepares consolidated financial statements)
 - (r) Cash flows from investment activities (excluding the case where the reporting company prepares consolidated financial statements)
 - (s) Cash flows from financing activities (excluding the case where the reporting company prepares consolidated financial statements)
 - (t) Ending balances of cash and cash equivalents (excluding the case where the reporting company prepares consolidated financial statements)
 - (u) Number of employees
- c. The price-earnings ratio stated in a(l) and b(o) may be calculated by using the diluted amount of net income for the current period per share in lieu of the amount of net income for the current period per share. However, add a note of such fact in that case.
- d. If the average number of temporary employees at consolidated companies and the reporting company is stated in the section titled "5. Company's employees," state the average number of temporary employees as a figure excluded from the main figure, along with the number of employees stated in a(q) and b(u).
- e. Along with the amount of dividend per share listed in b(j), state the interim dividend per share as a figure included in the main figure.
- f. State the transition of the total shareholder return in the latest five years (meaning the ratio obtained by dividing the sum of the values stated in (a) and (b) by the reporting company's share price as of the last day of the business year six business years earlier (or, if one business year consists of six months, 11 business years earlier) (if there is no such share price, the share price as of the latest day before the last day of that business year) or the ratio calculated by another similar method) while making comparison with the total return on the share price index (meaning a numerical value calculated based on the price of share certificates listed on a financial instruments exchange (limited to a value which comprehensively expresses the price level of multiple issues of shares) or an equivalent numerical value) selected by the reporting company in the latest five years. However, this is not required to be stated in the case of a mutual company.

In the case of using the ratio calculated by another similar method, also state an outline of the calculation method, and if consolidation of shares or share split was conducted during the latest five business years, state the transition while considering the effects of the consolidation of shares or share split.

(a) The reporting company's share price as of the last day of each business year in the latest five business years (if there is no such share price, the share price as of the latest day before the last day of the business year; if the shares are registered with an authorized financial instruments firms association as over-the-counter traded securities, use the quotation publicized by the authorized financial instruments firms association, and if any quotation price is available for any other issues of shares, use that quotation price)

(b) The cumulative amounts of dividend per share distributed during the periods from the reporting company's business year five business years earlier through each business year related to each last day of business referred to in (a)

g. State the changes in the reporting company's share prices as follows. However, they are not required to be stated in the case of a mutual company.

(a) State the highest/lowest share prices for each business year in the latest five years.

(b) If the shares are listed on a financial instruments exchange, state a quotation of a main financial instruments exchange and state in the notes the name of the financial instruments exchange.

If two or more classes of shares are listed on a financial instruments exchange, state it for each class.

(c) If the shares are registered with an authorized financial instruments firms association as over-the-counter traded securities, state the quotation publicized by the authorized financial instruments firms association and also state such fact in the notes.

If two or more classes of shares are registered with an authorized financial instruments firms association, state it for each class.

(d) If any quotation price is available for any other issues of shares, state the quotation price and also state such fact in the notes.

(26) Company's history

Briefly state the background of incorporation, change of trade name, and material matters related to the corporate group (such as merger, change in business, incorporation or acquisition of major associated companies, and listing) for the period between the date of incorporation (this is to be the date of registration of incorporation) of the reporting company and the submission date of the Statement.

(27) Details of business

a. Explain in a systematic and easy-to-understand manner matters such as the details of main businesses operated by the reporting company and associated companies, and how the reporting company or associated companies constituting the relevant business are positioned in that business, as of the

latest reference date of submission of the Statement (referred to below as the "latest reference date"), including their association with segment information (if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, equivalent information; the same applies below in this Form), and also indicate the status of these matters by using a business structure chart or the like.

Also state the names of the major associated companies engaged in the relevant business for each category stated in the segment information.

- b. If continuous and close business ties exist between the reporting company and its related party (excluding the reporting company's associated company), explain in a systematic and easy-to-understand manner matters such as the details of the relevant business and how the related party is positioned in that business, and also indicate the status of these matters by including the information in the business structure chart or the like.
- c. If the reporting company falls under the category of the specified listed company, etc. prescribed in Article 49, paragraph (2) of the Cabinet Office Order on Restrictions on Securities Transactions (Cabinet Office Order No. 59 of 2007), specifically state such fact and the details of such fact.

(28) Outline of associated companies

- a. Categorize each of the reporting company's associated companies (excluding non-consolidated subsidiary companies and affiliated companies to which the equity method is not applied; the same applies below in (28)) in the latest consolidated fiscal year into parent company, subsidiary company, affiliated company, or any other associated company, and state its name, address, stated capital or contribution, details of major business, the ratio of voting rights in the associated company held by the reporting company, and details of relationship between the reporting company and the associated company (meaning details of relationship such as interlocking directors, etc., financial assistance, business transactions, leasing of equipment, and business alliance). However, with regard to immaterial associated companies, it is allowable to state only the number of those companies.

If consolidated financial statements are not prepared, state the status of the reporting company's parent company, affiliated companies, and any other associated companies in the latest business year in accordance with these instructions.

- b. For stating the address, it is sufficient to state it to the municipality level. With regard to details of major business, it is sufficient to state the segment name that is stated in the segment information.
- c. With regard to the ratio of voting rights in the associated company held by the reporting company, if any voting rights are indirectly held by the reporting company's other subsidiary company, state the ratio of the total number of voting rights in the associated company held by the reporting company and that other subsidiary company to the total number of voting rights in the associated company, and also state the ratio of the total number of the indirectly held voting rights as a figure included in the main figure.

- d. If there is a company, etc. (meaning a company, partnership or other equivalent business entity (including foreign entities of an equivalent nature); the same applies below) that has been judged to be a subsidiary company or affiliated company as a result of the existence of any persons that are found to exercise their voting rights in accordance with the wishes of the reporting company due to their close ties with the reporting company in terms of investment, personnel, funds, technology, transactions, etc. or any persons who have agreed to exercise their voting rights in accordance with the wishes of the reporting company, also state the ratios of voting rights held by these persons.
- e. If the associated company is the parent company or any other associated company, state the ratio of voting rights in the reporting company held by the parent company or that other associated company.
- f. If the address, etc. of the associated company is stated in the item "Transactions with related parties," the disclosure of that information may be omitted by clearly indicating this fact.
- g. State the following matters with regard to each of the associated companies.
 - (a) If there is an associated company that falls under the category of a specified subsidiary company as of the latest reference date, such fact
 - (b) If there is an associated company that has submitted a Statement or annual securities report as of the latest reference date, such fact
 - (c) If there is an associated company which is in a state of insolvency (meaning a state in which the total amount of liabilities exceeds the total amount of assets; the same applies in (d)) that has a material impact on consolidated financial statements, such fact and the amount of insolvency
 - (d) If consolidated financial statements are not prepared, and there is a material associated company which is in a state of insolvency, such fact and the amount of insolvency
- h. If the ratio of the net sales of a consolidated subsidiary company (excluding internal net sales between consolidated companies) to the net sales disclosed in the consolidated financial statements in the latest consolidated fiscal year exceeds 10 percent, state such fact and that consolidated subsidiary company's net sales, amount of ordinary income (or amount of ordinary loss), amount of net income for the current period (or amount of net loss for the current period), amount of net assets, and total amount of assets (referred to below as "major profit and loss information, etc." in h) in the latest consolidated fiscal year.

However, if the consolidated subsidiary company has submitted a Statement or annual securities report, or if the ratio of the consolidated subsidiary company's net sales (including internal net sales or transfer amounts between segments) to the net sales disclosed in the segment information for the latest consolidated fiscal year exceeds 90 percent, the disclosure of major profit and loss information, etc. may be omitted by clearly indicating the reason.

(29) Company's employees

- a. State the number of employees (meaning the number of full-time workers; the same applies below in (29)) of consolidated companies as of the latest reference

date in association with segment information.

In addition, state the number, average age, average years of service, and average annual salary (including bonuses) of the reporting company's employees as of the latest reference date, as well as the number of employees in association with segment information.

- b. If a consolidated company or the reporting company has a considerable number of temporary employees, indicate the average number of such workers employed during the one year until the latest reference date as a figure excluded from the main figure. However, the disclosure of that information may be omitted if the number of the temporary employees is less than 10 percent of the total number of employees.
- c. If there was a significant increase or decrease in the number of employees of a consolidated company or the reporting company during the one year until the latest reference date, state such circumstances, and if there was a notable matter to be stated, etc. in the company's relationship with the labor union during that period, briefly state such fact.
- d. State the percentage of female workers in managerial positions (meaning the matter stated in Article 19, paragraph (1), item (i), (e) of the Ministerial Order on the Plan of Action for General Employers based on the Act on the Promotion of Female Participation and Career Advancement in the Workplace (Order of the Ministry of Health, Labour and Welfare No. 162 of 2015; referred to as the "Ministerial Order on the Plan of Action for General Employers based on the Female Participation Promotion Act" in e and f) in the reporting company and its consolidated subsidiary companies in the latest business year. However, if the reporting company and its consolidated subsidiary companies do not disclose information under the Act on the Promotion of Female Participation and Career Advancement in the Workplace (Act No. 64 of 2015; referred to as the "Female Participation Promotion Act" in e and f) with regard to the percentage of female workers in managerial positions in the most recent business year, the disclosure of that information may be omitted.
- e. State the percentage of male workers taking childcare leave (meaning the matters stated in Article 19, paragraph (1), item (ii), (c) of the Ministerial Order on the Plan of Action for General Employers based on the Female Participation Promotion Act that must be disclosed under paragraph (2) of that Article or any of the percentages stated in the items of Article 71-4 of the Regulation for Enforcement of the Act on Childcare Leave, Caregiver Leave, and Other Measures for the Welfare of Workers Caring for Children or Other Family Members (Order of the Ministry of Labour No. 25 of 1991; referred to as the "Enforcement Order for the Child Care and Family Care Leave Act" in (b)) in the reporting company and its consolidated subsidiary companies in the latest business year. However, when falling under both of the following cases, the disclosure of that information may be omitted.
 - (a) When the reporting company and its consolidated subsidiary companies do not disclose information under the Female Participation Promotion Act regarding the percentage of workers taking childcare leave by gender in the most recent business year (meaning the matters stated in

Article 19, paragraph (1), item (ii), (c) of the Ministerial Order on the Plan of Action for General Employers based on the Female Participation Promotion Act);

- (b) When the reporting company and its consolidated subsidiary companies do not disclose information under the Act on Childcare Leave, Caregiver Leave, and Other Measures for the Welfare of Workers Caring for Children or Other Family Members (Act No. 76 of 1991) regarding the status of acquisition of childcare leave by workers (meaning any of the ratios stated in the items of Article 71-4 of the Enforcement Order for the Child Care and Family Care Leave Act) in the latest business year.
 - f. State the wage difference between male workers and female workers (meaning the matters stated in Article 19, paragraph (1), item (i), (i) of the Ministerial Order on the Plan of Action for General Employers based on the Female Participation Promotion Act that must be disclosed under paragraph (2) of that Article) in the reporting company and its consolidated subsidiary companies in the latest business year. However, if the reporting company and its consolidated subsidiary companies do not disclose information under the Female Participation Promotion Act regarding wage variance between male workers and female workers (meaning the matters stated in (i) of that item) in the latest business year, the disclosure of that information may be omitted.
 - g. The matters prescribed in d to f relating to consolidated subsidiary companies other than major ones may be stated in "Part II. Company information," "Section 7. Reference information on the reporting company," "2. Other matters for reference." In this case, a reference to the relevant section is to be stated.
- (30) Business management policy, business management environment, problems to be dealt with, etc.
- a. State the details of the business management policy, business management strategy, etc. of the consolidated companies (or, if consolidated financial statements are not prepared, of the reporting company; the same applies below in (30), (30-2), (31)a, (33)a, (37), and (56)d(f)) as of the latest reference date. When stating these, include an explanation of the management's recognition of the consolidated companies' business management environment (such as corporate structure, conditions of the market in which the companies conduct business, competitive edge over competitors, details of major products and services, customer base, and sales network), and state the information in association with the details of business stated pursuant to the provisions of (27)a. If there are any objective indicators, etc. for judging the state of achievement of business management goals, state the details of such indicators.
 - b. Specifically state, in association with the business management policy, business management strategy, etc., matters such as the details of and the policy for dealing with business and financial problems which the consolidated companies should deal with as a priority that exist as of the latest reference date.
- (30-2) Perspectives and initiatives on sustainability

State the views and the implementation status of the efforts relating to sustainability of consolidated companies as of the latest reference date as follows. However, if all or part of the matters to be stated have already been stated in any other sections in the Statement, description of the matters elsewhere may be omitted by making a statement to that effect.

- a. State regarding governance (meaning the process, control and procedures for governance for the purpose of monitoring and managing sustainability-related risks and opportunities) and risk management (meaning the process for discerning, evaluating and managing sustainability-related risks and opportunities).
 - b. State the strategies (meaning efforts for dealing with sustainability-related risks and opportunities that may influence the consolidated companies' business management policy, business management strategy, etc. in the short term, medium term, and long term; the same applies in c), and the indicators and targets (meaning information used for evaluating, managing and monitoring consolidated companies' performance concerning sustainability-related risks and opportunities; the same applies in c) that are important.
 - c. Notwithstanding the provisions of b, state the strategies and indicators and targets concerning human capital (including the diversity of human resources) as follows.
 - (a) State the policy on the development of human resources, including the securement of the diversity of human resources, and the policy on internal environmental development (for example, the policy on the recruitment and retention of human resources, and on employees' safety and health or the like) as strategies.
 - (b) State the details of the indicators concerning the policies stated as referred to in (a) and the targets and performance using those indicators as indicators and targets.
- (31) Business-related risks, etc.
- a. From among the matters concerning the business status, accounting status, etc. disclosed in the Statement, specifically state information on major risks that the management recognizes as likely to have a material impact on the consolidated companies' financial position, operating results, and cash flow status (referred to below as "operating results, etc." in a and (32)) (meaning matters that are likely to have a material impact on the decision of investors, such as abnormal fluctuations in consolidated companies' operating results, etc., dependence on specific business partners / products / technology, etc., specific legal regulations / trade practices / business management policy, occurrence of important lawsuits, etc., and important matters concerning officers / major shareholders / associated companies, etc.; the same applies below in a), such as stating the extent and timing of the likelihood that the risks will arise, details of the impact given to the consolidated companies' operating results, etc. if the risks arise, and countermeasures for the risks. State these matters in an easy-to-understand manner while considering the importance of the risks and the extent of their association with the business management policy/strategy, etc.

- b. If there is an event or circumstance that would raise material doubt about an assumption that the reporting company will stay in business in the future or any other event that would have a material impact on the reporting company's business management (referred to below as a "material event, etc." in b), state such fact and its specific details in an easy-to-understand manner. In addition, state the details of the analysis/study of the material event, etc. and the countermeasures for eliminating or rectifying the material event, etc. in a specific and easy-to-understand manner.
 - c. If securities issued by the reporting entity (when the securities are depository receipts, meaning the securities relating to the rights indicated on those depository receipts, and when the securities are beneficiary certificates of securities in trust, including entrusted securities relating to them) are electronically recorded transfer rights to be indicated on securities, etc., state matters equivalent to the matters to be stated pursuant to Instructions on Preparation (26)c of Form 6-5 of the Cabinet Office Order on Disclosure of Information on Regulated Securities.
- (32) Management's discussion and analysis of financial position, operating results, and cash flow status
- a. State an outline of the status of operating results, etc. to enable investors to make appropriate judgment concerning the business status, accounting status, etc. disclosed in the Statement, and state the details of the analysis/study of the status of operating results, etc. from the management's perspective in a specific and easy-to-understand manner. Include the matters stated in (a) through (d) below in the outline of the status of operating results, etc., and the matters stated in (e) through (g) below in the details of analysis/study of the status of operating results, etc. from the management's viewpoint.
 - (a) State an outline of the status of operating results, etc. and cash flow status (with regard to the cash flow status for a cumulative quarterly consolidated accounting period (meaning the cumulative quarterly consolidated accounting period prescribed in Article 3, item (vii) of the Regulation on Quarterly Financial Statements; the same applies below in this Form), limited to the case where the company referred to a quarterly consolidated cash flow statement (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated cash flow statement; the same applies below in this Form) pursuant to the proviso to (64)) for the entire business and for each category stated in the segment information for the latest consolidated fiscal year and, if the company referred to a quarterly consolidated balance sheet (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated balance sheet; the same applies below in this Form) pursuant to the proviso to (61), for the cumulative quarterly consolidated accounting period corresponding to the quarterly consolidated balance sheet, or, if the company referred to an interim consolidated balance sheet (if interim

consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to an interim consolidated balance sheet; the same applies below in this Form), for the interim consolidated accounting period corresponding to the interim consolidated balance sheet (referred to below as the "latest consolidated fiscal year, etc." in this Form), while making comparison with the same period of the previous year (excluding the same cumulative quarterly consolidated accounting period of the previous year or the same interim consolidated accounting period of the previous year).

- (b) State the following matters concerning the state of production, receipt of orders, and sales in the latest consolidated fiscal year and, if the company referred to an interim consolidated balance sheet pursuant to the proviso to (61), in the interim consolidated accounting period corresponding to the interim consolidated balance sheet.
 - i. Results of production, receipt of orders, and sales (state them in association with segment information while making comparison with the same period of the previous year (excluding the previous interim consolidated accounting period))

If there were significant changes in the results of production, receipt of orders, and sales, the details of those changes
 - ii. If there were significant changes in the production capacity, prices of major raw materials, purchase/selling prices of major products, etc., or if there are any other notable matters concerning production, receipt of orders, sales, etc., the details of those matters in association with segment information.
- (c) If the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61), and if there were significant changes in the results of production, receipt of orders, and sales in the cumulative quarterly consolidated accounting period corresponding to the quarterly consolidated balance sheet, state the details of those changes.
- (d) If there are major customers, state the sales results and the ratio of the sales results to the total sales results for each customer for the latest two consolidated fiscal years, etc. However, the disclosure of that information may be omitted for customers where the ratio is less than 10 percent.
- (e) With regard to operating results, etc., state the recognition from the management's viewpoint and details of analysis/study (for example, analysis of factors that have a material impact on operating results) for the entire business and for each category stated in the segment information in association with the details of the business management policy, business management strategy, etc. stated pursuant to (30)a and in association with details of other items disclosed in the Statement. Also state information on capital resources and liquidity of funds. State these matters in a specific and easy-to-understand manner by, for example, if there is a business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business

management goals, stating how the management analyzes/studies the operating results, etc. in light of the business management policy, business management strategy, etc. or the indicator, etc.

- (f) When stating details of analysis/study of the cash flow status and information on capital resources and liquidity of funds, state them in a specific and easy-to-understand manner by, for example, also stating the management's recognition of the trends in demand for funds, including the method and status of fund procurement and major purpose of use of funds.
- (g) State information that supplements the accounting policies stated in "Section 5. Accounting status" with regard to accounting estimates used for preparing consolidated financial statements and assumptions used for those estimates which are important, such as details of uncertainties in the estimates and the assumptions and the impact that changes in those values have on operating results, etc. However, if all or part of the matters to be stated are already provided in the notes in "Section 5. Accounting status," describing these matters in the notes may be omitted by stating that fact.
- b. If consolidated financial statements are not prepared, state, in accordance with a, an outline of the status of operating results, etc. and the details of analysis/study of the status of operating results, etc. from the management's viewpoint for the latest business year and, if the company referred to a quarterly balance sheet pursuant to the proviso to (68), for the cumulative quarterly accounting period (meaning the cumulative quarterly accounting period prescribed in Article 3, item (vi) of the Regulation on Quarterly Financial Statements; the same applies below in this Form) covered by the quarterly balance sheet, or, if the company referred to an interim balance sheet, for the interim accounting period corresponding to the interim balance sheet (referred to below as the "latest business year, etc." in this Form).
- c. If the reporting company started preparing consolidated financial statements for the latest consolidated fiscal year based on designated international accounting standards or Japan's modified international standards, after stating details of analysis/study of the status of operating results, etc. from the management's viewpoint, add a section titled "Information on differences in major items concerning the outline of the status of operating results, etc.," and state matters concerning the differences (such as the estimated amounts of differences) between major items in the consolidated financial statements for the latest consolidated fiscal year prepared based on designated international accounting standards or Japan's modified international standards and equivalent items in the consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year if they were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII).

However, this is not required to be stated if the reporting company discloses consolidated financial statements prepared based on designated international accounting standards or Japan's modified international standards in the first Statement it submits or if the reporting company that prepared consolidated financial statements by using the terminology, forms, and preparation

methods that are required with regard to issuance, etc. of American depositary receipts (referred to as "U.S. standards" in e) based on Article 95 of the Regulation on Consolidated Financial Statements or paragraph (3) of the Supplementary Provisions of the Cabinet Office Order Partially Amending the Regulation on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Cabinet Office Order No. 11 of 2002) in the consolidated fiscal year immediately preceding the consolidated fiscal year in which the company started preparing consolidated financial statements based on designated international accounting standards or Japan's modified international standards (if there are two or more such consolidated fiscal years, meaning the latest one) (such company is referred to as a "company applying U.S. standards" in d) started preparing consolidated financial statements based on designated international accounting standards or Japan's modified international standards.

- d. If the reporting company started preparing consolidated financial statements for the latest consolidated fiscal year based on designated international accounting standards, after stating details of analysis/study of the status of operating results, etc. from the management's viewpoint, add a section titled "Parallel disclosure information," and state the condensed consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year (meaning consolidated financial statements prepared by summarizing the accounting titles of consolidated financial statements to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on Japan's modified international standards if consolidated financial statements were prepared based on Japan's modified international standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year) in accordance with (60)a, and state any changes in material matters that serve as the basis for preparing the condensed consolidated financial statements in accordance with the Regulation on Consolidated Financial Statements.

However, this is not required to be stated if the reporting company discloses consolidated financial statements prepared based on designated international accounting standards in the first Statement it submits or if a company applying U.S. standards started preparing consolidated financial statements based on designated international accounting standards.

- e. If the reporting company started preparing consolidated financial statements for the latest consolidated fiscal year based on Japan's modified international standards, after stating details of analysis/study of the status of operating results, etc. from the management's viewpoint, add a section titled "Parallel disclosure information," and state the condensed consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal

year immediately preceding that fiscal year (meaning consolidated financial statements prepared by summarizing the accounting titles of consolidated financial statements to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on designated international accounting standards if consolidated financial statements were prepared based on designated international accounting standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on U.S. standards if consolidated financial statements were prepared based on U.S. standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year) in accordance with (60)a, and state any changes in material matters that serve as the basis for preparing the condensed consolidated financial statements in accordance with the Regulation on Consolidated Financial Statements.

However, this is not required to be stated if the reporting company discloses consolidated financial statements prepared based on Japan's modified international standards in the first Statement it submits.

(33) Material contracts, etc. for business management

- a. If any of the consolidated companies has concluded a material contract for business management, such as a contract for the lease of or entrustment of management of the entire or a major part of business, contract for sharing with others the entirety of profit and loss of business, or technical assistance contract, state an outline of the contract. If there was a material change in or cancellation of such contract between the date of commencement of the latest consolidated fiscal year (the latest business year if consolidated financial statements are not prepared; the same applies below in (33)) and the submission date of the Statement, state the details of the change or cancellation.
- b. Between the date of commencement of the latest consolidated fiscal year and the submission date of the Statement, if the implementation of an absorption-type merger or consolidation-type merger was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type merger or consolidation-type merger, status of succeeded assets/liabilities, the number of shares or any other property of the company which becomes the company surviving an absorption-type merger or the company incorporated in a consolidation-type merger to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger or the company disappearing in a consolidation-type merger (including the case where shares, etc. of a company other than the company which becomes the company surviving an absorption-type merger are to be allotted) and the grounds for calculation of those amounts, and the stated capital and details of

business, etc. of the company which becomes the company surviving an absorption-type merger (if the property to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger is securities other than those issued by the company which becomes the company surviving an absorption-type merger, this includes the issuer of those securities) or the company incorporated in a consolidation-type merger after the absorption-type merger or the consolidation-type merger.

- c. Between the date of commencement of the latest consolidated fiscal year and the submission date of the Statement, if the implementation of a transfer or acceptance of transfer of all or part of material business was decided by an organ which is responsible for making decisions on the execution of operations, state an outline of that decision.
- d. Between the date of commencement of the latest consolidated fiscal year and the submission date of the Statement, if the implementation of a share exchange, share transfer, or partial share exchange was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the share exchange, share transfer, or partial share exchange, the number of shares or any other property of the company which becomes the wholly owning parent company resulting from a share exchange, the wholly owning parent company incorporated in a share transfer, or the wholly owned subsidiary company resulting from a partial share exchange (referred to below as the "wholly owning parent company resulting from a share exchange, etc." in d and (67)e) to be allotted per share of the company which becomes the wholly owned subsidiary company resulting from a share exchange, the wholly owned subsidiary company resulting from a share transfer, or the wholly owned subsidiary company resulting from a partial share exchange (referred to below as the "wholly owned subsidiary company resulting from a share exchange, etc." in d and (67)e) (including the case where shares, etc. of a company other than the company which becomes the wholly owning parent company resulting from a share exchange, etc. are to be allotted) and the grounds for calculation of those amounts, and the stated capital and details of business, etc. of the company which becomes the wholly owning parent company resulting from a share exchange, etc. (if the property to be allotted per share or equity of the company which becomes the wholly owned subsidiary company resulting from a share exchange, etc. consists of securities other than securities issued by the wholly owning parent company resulting from a share exchange, etc., this includes the issuer of those securities) after the share exchange, share transfer, or partial share exchange.
- e. Between the date of commencement of the latest consolidated fiscal year and the submission date of the Statement, if the implementation of an absorption-type company split or incorporation-type company split was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type company split or incorporation-type company split, status of assets/liabilities succeeded to or having another succeed to, the number of

shares or any other property of the company which becomes the company succeeding in an absorption-type split or the company incorporated in an incorporation-type split to be allotted to the company which becomes the company splitting in an absorption-type split or the company splitting in an incorporation-type split (including the case where shares, etc. of a company other than the company which becomes the company succeeding in an absorption-type split are to be allotted) and the grounds for calculation of those amounts, and the stated capital and details of business, etc. of the company which becomes the company succeeding in an absorption-type split (if the property to be allotted to the company which becomes the company splitting in an absorption-type split is securities other than those issued by the company succeeding in an absorption-type split, this includes the issuer of those securities) or the company incorporated in an incorporation-type split after the absorption-type company split or incorporation-type company split.

(34) Research and development activities

State the status of research and development activities (such as the purpose of research, major research challenges, research results, and research systems) and the amount of research and development expenses in the latest consolidated fiscal year, etc. (the latest business year, etc. if consolidated financial statements are not prepared; the same applies below in (35) and (59)h) in association with segment information.

(35) Outline of capital investment, etc.

Generally explain the purpose, details, and amount of capital investment in the latest consolidated fiscal year, etc. in association with segment information. In this case, if it is found to be appropriate to state these matters not only for investments in tangible fixed assets, but also those in intangible fixed assets / long-term prepaid expenses, or deferred assets, etc., state matters on such investments as well, and make such fact clear.

If there was disposal or sale, etc. of important facilities or equipment, state the details and amount involved in association with segment information.

(36) Major facilities and equipment

a. With regard to major facilities and equipment (including those leased from a party other than a consolidated company; the same applies below in a) as of the end of the latest consolidated fiscal year (if the company referred to an interim consolidated balance sheet pursuant to the proviso to (61), as of the interim consolidated closing date related to the interim consolidated balance sheet), state, separately for the reporting company, domestic subsidiary companies, and overseas subsidiary companies, the company name (excluding the case of the reporting company), the name of the place of business, location, details of the facilities or equipment, the book value by type of facilities or equipment (in the case of land, also indicate the area of the land), and the number of employees in association with segment information.

If many places of business for engaging in similar business have been established, the matters may be stated collectively for each type of business or for each region, while indicating the name of the representative place of business.

If the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61), and if any of the following cases applied to major facilities and equipment during the cumulative quarterly consolidated accounting period corresponding to the quarterly consolidated balance sheet, state the details respectively specified in the balance sheet:

- (a) If there were significant changes due to new installation, suspension of use, large-scale repair, disposal, or sale, etc.: the details of those changes
- (b) If there were significant changes in the new installation, suspension of use, large-scale repair, disposal, or sale, etc. that was planned as of the end of the latest consolidated fiscal year: the details of those changes
- b. If consolidated financial statements are not prepared, state matters in accordance with a with regard to major facilities and equipment (including those that are leased) as of the end of the latest business year (if the company referred to an interim balance sheet pursuant to the proviso to (68), as of the interim closing date related to the interim balance sheet).

If the company referred to a quarterly balance sheet pursuant to the proviso to (68), state matters in accordance with a with regard to major facilities and equipment during the cumulative quarterly accounting period corresponding to the quarterly balance sheet.

- c. If any major facilities or equipment are leased from a party other than a consolidated company (from another party, if consolidated financial statements are not prepared; the same applies below in c) or are leased to a party other than a consolidated company, or there is suspension of use of machinery or equipment that has a material impact on the production capacity (meaning the case where it affects the production capacity by 10 percent or more), state the details of such matters.
- (37) Plan on installation, disposal, etc. of facilities and equipment

If there was a plan on new installation, expansion, repair, disposal, or sale, etc. of important facilities and equipment by a consolidated company as of the latest reference date, state the details of the plan (such as the name of the place of business, location, details of the facility or equipment, planned amount of investment (total amount and already paid amount), method of fund procurement (meaning the distinction between funds from capital increase, funds from corporate bond issuance, own funds, borrowing, etc.), planned starting and completing year and month, and increased capacity after the completion) in association with segment information.

(38) Total number of shares and other information

- a. In the section titled "Total number of authorized shares," state the total number of authorized shares or the total number of authorized shares in a class specified in the articles of incorporation as of the submission date of the Statement.

If the company is a company with class shares, state the total number of authorized shares in a class for each class of shares, and in the section titled "Total," state the total number of authorized shares.

- b. In "Issued shares," state "Classes," "Number of shares issued," "Name of financial instruments exchange on which shares are listed or authorized

financial instruments firms association with which shares are registered," and "Description" for each class of issued shares.

- c. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the section titled "Classes."
- d. In the section titled "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares, state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters listed in the items of Article 108, paragraph (1) of the Companies Act and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters listed in the items of Article 107, paragraph (1) of the Companies Act, state the specific details of those matters. However, if the same details are stated in the section titled "Description" in "Shares to be newly issued," it is allowable to state such fact alone.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the section, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- e. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters in the margin.
 - (a) In cases where Article 19, paragraph (9) applies, the contents of the derivatives transactions or other transactions provided in that paragraph
 - (b) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or any other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, such fact)
 - (c) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no such agreement, such fact)
 - (d) If the reporting entity knows that there is an agreement made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the details of that agreement
 - (e) Other matters necessary to ensure the protection of investors
- f. If the company issues shares of two or more different classes with different provisions and conditions regarding the matters stated in the items of Article 108, paragraph (1) of the Companies Act (referred to below as "two or more classes of shares"), and it provides for a different number of share unit for each

class of shares or those classes of shares differ in terms of the existence of voting rights or in the features of those shares, state such fact and the reason for the difference in the margin. In this case, if there is any matter to be specifically stated in relation to the holding of shares or the exercise of voting rights, state the details of that matter.

- g. In the section titled "Number of shares issued," state the number of shares issued as of the latest reference date.
 - h. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property in the margin.
 - i. In the case of a cooperative financial institution, state information separately for ordinary equity investment and preferred equity investment (the same applies in "1. Information on shares, etc.," "(3) Changes in total number of issued shares, stated capital, etc." through "3. Dividend policy").
 - j. In the case of a mutual company, this information is not required to be stated (the same applies in "1. Information on shares, etc.," "(4) Information on each shareholder" through "(7) Contents of share ownership system for officers and employees").
- (39) Contents of stock option system
- a. If any resolution has been made to grant share option certificates to directors, employees, etc., state the date of the resolution and the categories and numbers of the persons subject to the grant for each resolution, and if no such resolution has been made, state that there is no applicable information.
 - b. If share option certificates have been or are to be granted based on the resolution, state the following matters relating to those share options as of the last day of the latest business year.
 - If share option certificates are to be granted based on the resolution, also state those matters as of the end of the month immediately preceding the month containing the submission date of the Statement. However, if the contents to be stated as of the end of the month immediately preceding the month containing the submission date of the Statement have not changed from the contents as of the last day of the latest business year, the disclosure of information as of that date may be omitted by stating this fact.
- (a) Number of share options
 - (b) Class, content, and number of shares subject to share options
 - (c) Amount to be paid for exercising share options
 - (d) Exercise period of share options
 - (e) Issue price and amount to be incorporated into stated capital related to shares to be issued by exercise of share options
 - (f) Conditions for exercise of share options
 - (g) Matters related to transfer of share options
 - (h) Matters related to delivery of share options upon acts of reorganization (meaning the matters prescribed in Article 236, paragraph (1), item (viii) of the Companies Act)
 - (i) If any property other than money will be the subject of contribution upon the exercise of share options, such fact as well as the details and value of the property

- c. If the company has granted subscription rights for new shares which are deemed to be share options pursuant to Article 19, paragraph (1) of the Act on the Arrangement of Related Acts that Accompany the Enforcement of Acts that Revise Parts of the Commercial Code, etc. (Act No. 129 of 2001; referred to as the "Act on the Arrangement of Related Acts for Revision of the Commercial Code, etc." in (41)c) or rights for acquiring shares from the company by paying a predetermined value, disclose the relevant information in accordance with b.
- d. If the company has issued share options of different contents with different provisions and conditions regarding the matters stated in the items of Article 236, paragraph (1) of the Companies Act, disclose the relevant information for each category of share options with the same contents.
- e. If all or part of the matters to be stated pursuant to a through d are already included in the notes related to stock options in "Section 5. Accounting status," describing these matters in the notes may be omitted by stating that fact in "(i) Contents of stock option system."

(40) Description of rights plan

- a. If the company issues share options as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), state the date of resolution and the persons subject to the grant with regard to issuance of the share options, as well as the matters listed in (39)b(a) through (i) as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement, matters concerning acquisition clause, and status of establishment of trust, for each resolution, and if it has not issued such share options, state that there is no applicable information. However, if the contents to be stated as of the end of the month immediately preceding the month containing the submission date of the Statement have not changed from the contents as of the last day of the latest business year, the disclosure of information as of that date may be omitted by stating this fact.
- b. In addition to the matters stated in a, disclose the relevant information in accordance with (39)c and d.

(41) Status of other share options, etc.

- a. If the company issues share options other than those stated in "(2) Status of share options, etc.," "(i) Contents of stock option system" and "(ii) Description of rights plan" or corporate bonds with share options, state the date of resolution with regard to issuance of the share options or the corporate bonds with share options, as well as the matters listed in (39)b(a) through (i) as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement, and the number of share options which are own bonds with share options, for each resolution, and if it has not issued such share options, state that there is no applicable information. If the company issues corporate bonds with share options, also state the balance of those bonds. However, if the contents to be stated as of the end of the month immediately preceding the month containing

the submission date of the Statement have not changed from the contents as of the last day of the latest business year, the disclosure of information as of that date may be omitted by stating this fact.

- b. If there are any other rights that enable the holder to request the reporting company to issue new shares, disclose the relevant information in the same manner as for share options or corporate bonds with share options.
 - c. If the company issues convertible corporate bonds or corporate bonds with warrants which are deemed to be corporate bonds with share options pursuant to Article 19, paragraph (2) of the Act on the Arrangement of Related Acts for Revision of the Commercial Code, etc. or securities with warrants which are deemed to be share option certificates pursuant to paragraph (3) of that Article (referred to as "old convertible corporate bonds, etc." in (42)b), state the balance, convertible value, and amount to be incorporated into stated capital concerning convertible corporate bonds or the balance of share options and the issue price and amount to be incorporated into stated capital concerning shares to be issued by the exercise of share options as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement. However, if the contents to be stated as of the end of the month immediately preceding the month containing the submission date of the Statement have not changed from the contents as of the last day of the latest business year, the disclosure of information as of that date may be omitted by stating this fact.
 - d. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact, the nature of the corporate bond certificates, etc. with share options subject to exercise value change, and the matters listed in (38)e(a) through (e).
 - e. In addition to the matters stated in a through d, disclose the relevant information in accordance with (39)d.
- (42) Changes in total number of issued shares, stated capital, etc.
- a. State the increase or decrease in the total number of issued shares, stated capital, and capital reserve for the latest five years (or, as of the date of last increase or decrease in the case where there was no increase or decrease in the total number of issued shares, stated capital, and capital reserve during this period).
 - b. For any increase in the total number of issued shares, stated capital, and capital reserve due to the issuance of new shares, state the manner of issuance (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders), the issue price, and the amount to be incorporated into the stated capital in the margin.

In the case of a merger, disclose the name of the counterparty to the merger and the merger ratio in the margin.

For any increase in the total number of issued shares, stated capital, and capital reserve resulting from the exercise of share options (including the exercise of rights represented by old convertible corporate bonds, etc.), disclose

the total amount for each business year, and state this fact in the margin.

For any increase in the stated capital in the case of capitalization of reserves specified by law, such as retained earnings reserve, capital reserve, or reassessment reserve, or capitalization by appropriation of surplus, state the details of the increase in the margin.

For any decrease in the total number of issued shares, stated capital, and capital reserve, disclose the reason and the capital reduction ratio, etc. in the margin.

- c. In the case of a mutual company, omit the statement concerning the total number of issued shares, state information by replacing the phrase "stated capital, and capital reserve" with "total amount of funds, etc." in a and b, and state in the notes an outline of the funds, etc. and the amount of the reserve for redemption of funds. The "funds, etc." means funds and the reserve for redemption of funds prescribed in Article 56 of the Insurance Business Act.

(43) Information on each shareholder

- a. State "Information on each shareholder" as of the latest reference date. However, if it is difficult to state the information as of this date, information as of the last day of the latest business year (or, if one business year consists of one year, as of the day corresponding to this day if the company is deemed to be a company whose business year consists of six months) may be disclosed.

If the company has consented to have the shares, etc. it issues handled by a book-entry transfer institution based on the Corporate Bond Transfer Act (referred to as a "company that has consented to book-entry transfer" in (44)c), it may state the overall status of shares as of the record date relating to the notice to all shareholders (meaning the notice under Article 151, paragraph (1) of that Act).

If the company issues two or more classes of shares, disclose information that clarifies the status of each holder for each class.

- b. In the section titled "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. In the section titled "Foreign corporations, etc.," state the information separately for non-individuals such as corporations established under laws and regulations of a foreign country and individuals that have foreign nationality.
- d. In the section titled "Status of shares less than one unit," state the total number of shares less than one unit.

(44) Information on major shareholders

- a. State "Information on major shareholders" as of the latest reference date.
- b. In the section titled "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. State about 10 major shareholders holding the largest number of shares in descending order (excluding the reporting company), and for shareholders that are deemed to have no voting rights pursuant to Article 67, paragraph (1) of the Regulation for Enforcement of the Companies Act (Ministry of Justice

Order No. 12 of 2006), also state such fact. However, if the company issues shares of two or more different classes and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features of those shares, also state about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality level.

If a company that has consented to book-entry transfer has disclosed information as of a date other than the latest reference date, and has identified any changes to major shareholders between the date of the disclosed information and the latest reference date, state the details of the change in the notes.

- d. Between the last day of the latest business year and the latest reference date, if there has been any change to major shareholders, state the change in the notes.
- e. If a statement of large-volume holdings, etc. related to share certificates, etc. issued by the company has been made available for public inspection pursuant to Article 27-30-7 of the Act, or if the company has received a copy of a statement of large-volume holdings, etc. (including cases where the statement is deemed to have been sent pursuant to Article 27-30-11, paragraph (4) of the Act), and the status of holding of share certificates, etc. of the submitter of the document disclosed in that statement of large-volume holdings, etc. differs from the contents disclosed in the shareholder register, confirm and state the actual holding status.

If the disclosed contents differ considerably and it is not possible to confirm the actual holding status, state this fact in the notes along with the contents disclosed in the statement of large-volume holdings, etc.

(45) Status of voting rights

- a. State "Information on major shareholders" as of the latest reference date.

With regard to the shares to be stated in each section, if the company issues two or more classes of shares, disclose information that clarifies the number of shares for each class.

- b. In the section titled "Shares with no voting rights," state the total number and features of shares with no voting rights (excluding shares less than one unit; the same applies in e).
- c. In the section titled "Shares with restricted voting rights (treasury shares, etc.)," state, for each class, the total number and features of shares with restricted voting rights (excluding shares less than one unit; the same applies in d and e) for which the company has no voting rights pursuant to Article 308, paragraph (2) of the Companies Act (referred to below as "treasury shares" in this Form, Form 3, Form 4-3, and Form 5) and those for which the company has no voting rights pursuant to Article 67 of the Regulation for Enforcement of the Companies Act (referred to below as "reciprocally held shares" in this Form, Form 3, Form 4-3, and Form 5).
- d. In the section titled "Shares with restricted voting rights (other)," state, for

each class, the total number, the number of voting rights, and features of shares with restricted voting rights other than those that fall under c.

- e. In the section titled "Shares with full voting rights (treasury shares, etc.)," state, for each class, the total number and features of shares other than shares with no voting rights and shares with restricted voting rights (excluding shares less than one unit; referred to below as "shares with full voting rights" in this Form, Form 3, Form 4-3, and Form 5), which are treasury shares and reciprocally held shares.
- f. In the section titled "Shares with full voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with full voting rights other than those that fall under e.
- g. In the section titled "Shares less than one unit," state, for each class, the total number of shares less than one unit.
- h. In the section titled "Number of shares held in others' names," state the number of shares held in another person's name (or under a fictitious name), and state the reason for holding them in another person's name as well as the name and address of the registered holder in the margin.

With regard to shares for which the company is the holder in the shareholder register, but which are not substantially held by the company, state such fact and the number of those shares in the margin.

(46) Contents of share ownership system for officers and employees

- a. If the reporting company has introduced a system that uses a trust or any other structure for acquiring or purchasing its shares for the purpose of their continuous acquisition by or sale to officers, employees or other workers (including the subject employees prescribed in Article 16, paragraph (1), item (vii)-2, (a), 1. of the Order on Definitions) of the reporting company or a shareholding association targeting these persons (referred to below as a "shareholding association for officers and employees" in (46)) based on a certain plan (referred to below as a "share ownership system for officers and employees"), specifically state the matters listed in (a) through (c) below:
 - (a) Outline of the share ownership system for officers and employees (such as the structure of the share ownership system for officers and employees, and in the case of using a trust, the content of the beneficial interest)
 - (b) Total number and total amount of shares planned for acquisition by or sale to a shareholding association for officers and employees
 - (c) Scope of persons that are able to receive beneficial interests or any other rights under the share ownership system for officers and employees
- b. If the reporting company has not introduced the system, this information, including the item name, is not required to be stated.

(47) Status of acquisition, etc. of treasury shares

State the status of acquisition, etc. of treasury shares in the latest business year and between the last day of the latest business year and the submission date of the Statement (referred to as the "latest period" in this Form) for each reason for acquisition of treasury shares and for each class of shares. If the period during which the company is able to acquire treasury shares by resolution of shareholders meeting or board of directors (referred to as the "acquisition

period" in this Form) or a part of that period is included in the latest business year or the latest period, disclose this information even if the company did not acquire treasury shares by resolution of shareholders meeting or board of directors in the latest business year or the latest period.

(48) Class of shares, etc.

State the reason for acquisition of treasury shares and the class of shares involved in the acquisition. With regard to the reason for acquisition, it is sufficient to state which of the cases listed in the items of Article 155 of the Companies Act applies.

(49) Status of acquisition by resolution of shareholders meeting

a. In the section titled "Status of resolution at the shareholders meeting," state the date of resolution at the shareholders meeting and the acquisition period determined by resolution, the total number of shares (referred to below as the "number of authorized shares" in this Form), and the total value (referred to as the "total amount of authorized shares" in (49)). If any matters other than the acquisition period, the number of authorized shares, and the total amount of authorized shares were determined by resolution at the shareholders meeting, state the details of the resolution in the margin.

b. In the section titled "Total number and value of remaining authorized shares," state the number obtained by subtracting the total number of treasury shares acquired under the resolution in and before the latest business year from the number of authorized shares (referred to as the "number of remaining authorized shares" in c and d) and the amount obtained by subtracting the total value of treasury shares acquired under the resolution in and before the latest business year from the total amount of authorized shares (referred to as the "total amount of remaining authorized shares" in c and d).

c. In the section titled "Ratio of unacquired authorized shares as of the last day of the latest business year," state the ratio calculated by dividing the number of remaining authorized shares by the number of authorized shares and the ratio calculated by dividing the total amount of remaining authorized shares by the total amount of authorized shares.

d. In the section titled "Ratio of unacquired authorized shares as of the submission date," state the ratio obtained by subtracting the total number of treasury shares acquired under the resolution in the latest period from the number of remaining authorized shares, and dividing the result by the number of authorized shares; and the ratio obtained by subtracting the total value of treasury shares acquired under the resolution in the latest period from the total amount of remaining authorized shares, and dividing the result by the total amount of authorized shares.

e. In the margin, state the amount of payment in the event of a deficit as prescribed in Article 465 of the Companies Act, the outline of the acquisition in the case of acquiring treasury shares through a tender offer bid, and any other relevant information.

(50) Status of acquisition by resolution of board of directors

a. In the section titled "Status of resolution at the board of directors meeting," state the date of resolution at the board of directors meeting and the

acquisition period determined by resolution, the total number of shares (referred to below as the "number of shares authorized for acquisition by board resolution" in (50)), and the total value (referred to below as the "total amount of shares authorized for acquisition by board resolution" in (50)). If any matters other than the acquisition period, the number of shares authorized for acquisition by board resolution, and the total amount of shares authorized for acquisition by board resolution were determined by resolution at the board of directors meeting, state the details of the resolution in the margin.

- b. In the section titled "Total number and value of remaining shares authorized for acquisition by board resolution," state the number obtained by subtracting the total number of treasury shares acquired under the resolution in and before the latest business year from the number of shares authorized for acquisition by board resolution (referred to as the "number of remaining shares authorized for acquisition by board resolution" in c and d) and the amount obtained by subtracting the total value of treasury shares acquired under the resolution in and before the latest business year from the total amount of shares authorized for acquisition by board resolution (referred to as the "total amount of remaining shares authorized for acquisition by board resolution" in c and d).
 - c. In the section titled "Ratio of unacquired shares authorized for acquisition by board resolution as of the last day of the latest business year," state the ratio calculated by dividing the number of remaining shares authorized for acquisition by board resolution by the number of shares authorized for acquisition by board resolution and the ratio calculated by dividing the total amount of remaining shares authorized for acquisition by board resolution by the total amount of shares authorized for acquisition by board resolution.
 - d. In the section titled "Ratio of unacquired shares as of the submission date," state the ratio obtained by subtracting the total number of treasury shares acquired under the resolution in the latest period from the number of remaining shares authorized for acquisition by board resolution, and dividing the result by the number of shares authorized for acquisition by board resolution, and the ratio obtained by subtracting the total value of treasury shares acquired under the resolution in the latest period from the total amount of remaining shares authorized for acquisition by board resolution, and dividing the result by the total amount of shares authorized for acquisition by board resolution.
 - e. In the margin, state the amount of payment in the event of a deficit as prescribed in Article 465 of the Companies Act, the outline of the acquisition in the case of acquiring treasury shares through a tender offer bid, and any other relevant information.
- (51) Acquisition not based on resolution of shareholders meeting or board of directors
- State, in accordance with (49), the details of acquisition of treasury shares not based on resolution of shareholders meeting or board of directors.
- (52) Status of disposal of acquired treasury shares and holding of treasury shares
- a. State the status of disposal of acquired treasury shares, categorized into

"Acquired treasury shares for which subscribers were solicited (meaning the solicitation prescribed in Article 199, paragraph (1) of the Companies Act)," "Acquired treasury shares which were canceled," and "Acquired treasury shares which were transferred in relation to merger, share exchange, partial share exchange, or company split."

If disposal was conducted by any other method, state its details in an easy-to-understand manner in the section titled "Other."

- b. With regard to the status of holding of treasury shares, state the number of treasury shares held as of the last day of the latest business year and as of the submission date of the Statement.

(53) Dividend policy

- a. For a dividend policy, disclose a basic policy for dividend (in the case of a mutual company, policy dividend), a basic policy on the number of occasions of dividends in each business year, a decision-making body for dividend, the approach for the decision of dividends in the latest business year, and the purpose of use of internally retained funds.

If the distributed property is not money, disclose its details, and if the company has granted a right to demand that the stock company deliver money in lieu of the distributed property, also disclose the contents of this right.

If it is specified in the articles of incorporation that the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act may be distributed, state such fact.

- b. If the company distributed the dividend of surplus prescribed in Article 453 of the Companies Act (referred to below as "dividend of surplus") in the latest business year, state in the notes the date of resolution of shareholders meeting or board of directors and the total amount of dividend for each resolution, and the amount of dividend per share, as to the dividend of surplus.
- c. Between the date of commencement of the business year containing the submission date of the Statement and the submission date of the Statement, if any distribution of dividend of surplus was resolved by a shareholders meeting or board of directors, state in the notes this fact, the date of resolution, total amount of dividend distributed through the dividend of surplus, and the amount of dividend per share.
- d. If the company receives restriction on dividend of surplus under provisions of law other than the Companies Act or under a contract, state in the notes this fact and its details.

(54) Outline of corporate governance

- a. If the reporting company is an issuer of the securities stated in Article 24, paragraph (1), item (i) or (ii) of the Act (excluding the regulated securities prescribed in Article 5, paragraph (1) of the Act) (referred to below as a "listed company, etc." in (54) through (58)), state the reporting company's basic concept of corporate governance, and specifically state an outline of the reporting company's corporate governance system (including a committee voluntarily established by the reporting company with regard to corporate governance or an equivalent committee) (including statement of the name, purpose, and authority of the established organ and the names of its members

(for a person who is the head of the organ, also state the title, and for a person who is the reporting company's outside director (meaning the outside director prescribed in Article 2, item (xv) of the Companies Act that is an outside officer (meaning the outside officer prescribed in Article 2, paragraph (3), item (v) of the Regulation for Enforcement of the Companies Act; the same applies below in a and (57)b); the same applies below in this Form) or outside company auditor (meaning the outside company auditor prescribed in item (xvi) of that Article that is an outside officer; the same applies below in this Form), also state such fact)) and the reason for adopting that corporate governance system. In addition, state other matters concerning the reporting company's corporate governance (such as the status of development of an internal control system, the status of development of a risk management system, and the status of development of a system for ensuring proper business operations of the reporting company's subsidiary companies) in a specific and easy-to-understand manner.

If the company has concluded the agreement prescribed in Article 427, paragraph (1) of the Companies Act with directors (excluding executive directors, etc. (meaning the executive directors, etc. prescribed in Article 2, item (xv), (a) of that Act); the same applies in b), accounting advisors, company auditors, or financial auditors (referred to as an "agreement limiting liability" in b), if the company has concluded an indemnity agreement (meaning the indemnity agreement prescribed in Article 430-2, paragraph (1) of that Act; the same applies below in a and b) with officers, etc. (meaning the officers, etc. prescribed in Article 423, paragraph (1) of that Act; the same applies below in a), or if the company has concluded an officers, etc. indemnification insurance policy (meaning the officers, etc. indemnification insurance policy prescribed in Article 430-3, paragraph (1) of that Act; the same applies below in a and b) where officers, etc. are the insured, state an outline of the contents of the concluded agreement (if measures are taken so that the properness of the performance of duties will not be impaired by the agreement, including the details of the measures, in the case of concluding an indemnity agreement, including the matters stated in Article 121, items (iii)-3 and (iii)-4 of the Regulation for Enforcement of the Companies Act, and in the case of concluding an officers, etc. indemnification insurance policy, including the outline of the insured events eligible for compensation, and if the insured substantially bear insurance premiums, including the rate shared by them).

If the system of resolution of board of directors by special directors prescribed in Article 373, paragraph (1) of the Companies Act has been established, state its details.

- b. If the reporting company is not a listed company, etc., state matters concerning the reporting company's corporate governance (such as details of the company's organs, the status of development of an internal control system, the status of development of a risk control system, the status of development of a system for ensuring proper business operations of the reporting company's subsidiary companies, and details of officers' remunerations (categorized between those for inside directors and for outside directors)) in a specific and

easy-to-understand manner.

If the company has concluded an agreement limiting liability, indemnity agreement, or officers, etc. indemnification insurance policy, state the outline of the contents of the concluded agreement (if measures are taken so that the properness of performance of duties will not be impaired by the agreement, including the details of the measures, in the case of concluding an indemnity agreement, including the matters stated in Article 121, items (iii)-3 and (iii)-4 of the Regulation for Enforcement of the Companies Act, and in the case of concluding an officers, etc. indemnification insurance policy, including the outline of the insured events eligible for compensation, and if the insured substantially bear insurance premiums, including the rate shared by them).

If the system of resolution of board of directors by special directors prescribed in Article 373, paragraph (1) of the Companies Act has been established, state its details.

- c. If the reporting company has a basic policy, state the matters stated in Article 118, item (iii) of the Regulation for Enforcement of the Companies Act.
- d. In lieu of matters concerning the reporting company's corporate governance, the company may state matters concerning corporate governance of consolidated companies. In that case, state such fact.
- e. If, in the articles of incorporation, the company provides for a fixed number of directors or restrictions on the qualifications of directors, or has provisions that differ from the Companies Act with regard to the requirements for resolution on appointment or dismissal of directors, state these details.
- f. If the company has decided that matters for resolution at a shareholders meeting may be resolved by the board of directors, state those matters and the reason for this decision, if the company provides in the articles of incorporation that matters for resolution by the board of directors are not allowed to be resolved at a shareholders meeting, state those matters and the reason for this provision, and if the company has changed the requirements for special resolution at a shareholders meeting, state the details of these changes and the reason for them.
- g. If the company is a company with class shares, and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features of those shares, state such fact and the reason for the difference. In this case, if there is any matter to be specifically stated in relation to the holding of shares or the exercise of voting rights, state the relevant details.
- h. If the company has decided that, when conducting a transaction in which interests are likely to conflict between the company and a specific shareholder, it will take measures to prevent the interests of the shareholder (excluding a shareholder that is a party to the transaction) from being harmed (such as establishing a so-called special committee), state such fact and the specific details of those measures.
- i. State the status of activities in the latest business year of the board of directors of the reporting company, the nominating committee and compensation committee of a company with a nominating committee, etc., the committee

voluntarily established by the reporting company in relation to corporate governance, and other committees equivalent to them (such as the frequency of the meetings, specific items discussed, status of attendance of individual directors and members). However, disclosure of information may be omitted, with regard to committees voluntarily established by the reporting company, in relation to corporate governance and other committees equivalent to them, other than those corresponding to a nominating committee or compensation committee of a company with a nominating committee, etc.

(55) Company's officers

- a. State the number of officers by gender in the margin, and state the ratio of female officers in parentheses.
- b. In the section titled "Brief biographical outline," state a brief biographical outline of major points in the career of each officer as of the submission date of the Statement (such as the year and month of joining the company, the title immediately before assuming office as officer, a biographical outline of major points in the career after assuming office as officer, the title in the case of assuming office as representative director of another major company, and the prior job in the case of joining the company through a mid-career job change).
- c. In the section titled "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).

If the company issues two or more classes of shares, state the number of shares for each class.

- d. In the case of incorporation of a company, disclose the relevant information on incorporators in the same manner as for officers. In this case, in the section titled "Number of shares held," state the number of shares planned to be underwritten.
- e. If any officers are relatives within the second degree of kinship, state the details of that relationship in the notes.
- f. In the case of a mutual company, information in the section titled "Number of shares held" is not required to be stated.
- g. If the company is a company with accounting advisor(s), and the accounting advisor is a corporation, state the corporation name of the accounting advisor in the section titled "Name" and a brief history of the accounting advisor in the section titled "Brief biographical outline."
- h. If the company issues shares of different classes with different provisions with regard to the matter stated in Article 108, paragraph (1), item (ix) of the Companies Act, and any officer has been appointed by shareholders of such class, state such fact in the notes in the margin.
- i. If an officer is an outside director or outside company auditor, state such fact in the notes in the margin.
- j. If the reporting company is a listed company, etc., state information as follows:
 - (a) If the company has appointed any outside director or outside company auditor, state in a specific and easy-to-understand manner the number of outside directors and/or outside company auditors, as well as the personal relationship, capital relationship, or business relationship, or any other

interests between the outside directors and/or outside company auditors and the reporting company.

State in a specific and easy-to-understand manner the functions and roles played by the outside director or outside company auditor in corporate governance of the reporting company, details of standards or policy concerning independence from the reporting company for appointing the outside director or outside company auditor (if there are no such standards or policy, such fact), and the reporting company's view on the status of appointment of the outside director or outside company auditor. In addition, state in a specific and easy-to-understand manner mutual coordination between the supervision or audit by the outside director or outside company auditor and internal audit, company auditors' audit (meaning audit by the audit and supervisory committee in the case of a company with an audit and supervisory committee, and audit by the audit committee in the case of a company with a nominating committee, etc.; the same applies in (56)) and financial audit, and relationship with the internal control division.

(b) If the company has not appointed any outside director or outside company auditor, specifically state such fact and the internal system adopted in lieu of such director or company auditor, as well as the reason for adopting the internal system.

k. If the reporting company is not a listed company, etc., state in a specific and easy-to-understand manner the personal relationship, capital relationship, or business relationship, or any other interests between the outside directors and/or outside company auditors and the reporting company.

(56) Status of audit

a. State the status of company auditors' audit as follows:

(a) State in a specific and easy-to-understand manner the organization, members (if any company auditor, audit and supervisory committee member, or audit committee member that has considerable knowledge related to finance and accounting is included, also state the relevant details of that member), and procedure of company auditors' audit.

(b) State the status of activities of the reporting company's company auditors and board of company auditors (meaning the reporting company's audit and supervisory committee in the case of a company with an audit and supervisory committee, and the reporting company's audit committee in the case of a company with a nominating committee, etc.; the same applies in b and d) in the latest business year (such as the frequency of the meetings, specific items discussed, status of attendance of individual company auditors, and activities of full-time company auditors).

b. If the reporting company is a listed company, etc., state the status of internal audit, etc. as follows:

(a) State in a specific and easy-to-understand manner the organization, members, and procedure of internal audit.

(b) State in a specific and easy-to-understand manner mutual coordination between internal audit, company auditors' audit, and financial audit, and relationship between these audits and the internal control division.

- (c) State in a specific and easy-to-understand manner the efforts made to secure the effectiveness of internal audits (including whether a structure has been developed to enable the internal audit department to make a report directly not only to the representative director but also to the board of directors, company auditors, and the board of company auditors; the same applies in (c)).
- c. If the reporting company is not a listed company, etc., state the status of internal audit, etc. as follows:
 - (a) State in a specific and easy-to-understand manner the organization, members, and procedure of internal audit.
 - (b) State in a specific and easy-to-understand manner mutual coordination between internal audit, company auditors' audit, and financial audit.
 - (c) State the efforts made to secure the effectiveness of internal audit in a specific and easy-to-understand manner.
- d. State the status of financial audit as follows:
 - (a) If a certified public accountant, etc. for audits (meaning the certified public accountant, etc. for audits prescribed in Article 19, paragraph (2), item (ix)-4; the same applies below in this Form and Form 2-5) of the reporting company is an audit corporation, state the following matters concerning the audit corporation:
 - i. Name of the audit corporation
 - ii. If the audit corporation has continuously provided audit-related services (meaning the audit-related services prescribed in Article 24-3, paragraph (3) of the Certified Public Accountants Act) with regard to the reporting company's financial documents, such period (referred to as the "continuous audit period" in (b)).
 - iii. Name of the certified public accountant (including the foreign certified public accountant prescribed in Article 16-2, paragraph (5) of the Certified Public Accountants Act; the same applies below) that has executed the services
 - iv. Constitution of assistants for audit services
 - (b) If a certified public accountant, etc. for audits of the reporting company is a certified public accountant, state the name of the certified public accountant, constitution of assistants for audit services, and the examination system for audit certification. In addition, if the continuous audit period of the certified public accountant that has executed the services exceeds seven accounting periods, state the continuous audit period.
 - (c) Specifically state the reason that the reporting company selected the certified public accountant, etc. for audits stated pursuant to (a) or (b), including the policy which the reporting company takes into consideration in selecting a certified public accountant, etc. (including the matter stated in Article 126, item (iv) of the Regulation for Enforcement of the Companies Act). In addition, if the reporting company is the company with financial auditors prescribed in Article 2, item (xi) of the Companies Act as of the last day of the latest business year, and the certified public accountant, etc. for audits is the same person as the financial auditor, state the details of the

matters stated in Article 126, item (v) or (vi) of that Regulation, if such matters are or should be included in the business report, and state the reason for selecting the certified public accountant, etc. for audits.

(d) If there has been a change (meaning the change prescribed in Article 19, paragraph (2), item (ix)-4; the same applies below in this Form and Form 2-5) to the certified public accountant, etc. for audits in the latest two consolidated fiscal years, etc. (the latest two business years, etc. if consolidated financial statements are not prepared) state such fact. In addition, if an extraordinary report has been submitted based on that item with regard to that change, also state the matters (for the matters listed in c(2) through (6) of that item, outlines of those matters) stated in the extraordinary report.

(e) If the reporting company's company auditors and board of company auditors evaluated the reporting company's certified public accountant, etc. for audits, state such fact and the details of the evaluation.

(f) State auditor's remuneration, etc. as follows:

i. State the remuneration that was paid in the latest two consolidated fiscal years, etc. (the latest two business years, etc. if consolidated financial statements are not prepared; the same applies below in this Form) or that should be paid by the reporting company and its consolidated subsidiary companies to the certified public accountant, etc. for audits, categorizing it between remuneration for audit certification services (meaning the services prescribed in Article 2, paragraph (1) of the Certified Public Accountants Act; the same applies below in this Form and Form 2-5) and remuneration for other services (referred to below as "non-auditing services" in i, ii, and Form 2-5). In this case, if remuneration for non-auditing services is stated, state the details of the non-auditing services.

ii. State the remuneration that was paid in the latest two consolidated fiscal years, etc. or that should be paid by the reporting company and its consolidated subsidiary companies to persons that belong to the same network (meaning an organization including a certified public accountant or audit corporation and foreign audit firm, etc. (meaning a person that makes it the person's practice to audit or certify financial documents for fees at the request of others in a foreign country in compliance with the laws and regulations of the foreign country) that provide services under a common name in two or more countries) as the certified public accountant, etc. for audits, categorizing it between remuneration for audit certification services and remuneration for non-auditing services (however, excluding the details of remuneration to be stated pursuant to i and details of remuneration that are immaterial as auditor's remuneration, etc. of consolidated companies). In this case, if remuneration for non-auditing services is stated, state the details of the non-auditing services.

iii. In addition to details of remuneration to be stated pursuant to i and ii, if there is any important remuneration for audit certification services concerning consolidated companies in the latest two consolidated fiscal

years, state the relevant details in a specific and easy-to-understand manner.

- iv. If the reporting company has a policy on determination of the amount of remuneration for certified public accountants, etc. for audits, state an outline of the policy.
- v. If the reporting company was the company with financial auditors prescribed in Article 2, item (xi) of the Companies Act as of the last day of the latest business year, state the reason that the company auditors or the board of company auditors gave the consent referred to in Article 399, paragraph (1) of that Act.

(57) Remuneration for officers, etc.

If the reporting company is a listed company, etc., state the remuneration, etc. (meaning remuneration, bonus, and other property benefits received from the company as consideration for the execution of duties related to the latest business year or for which the amount received or to be received in the latest business year has become clear (excluding those stated in an annual securities report relating to any business year before the latest business year); the same applies below in (57)) for the reporting company's officers (meaning directors, company auditors, and executive officers, and including those who had retired by the last day of the latest business year; the same applies below in (57)) as follows:

- a. State the details and determination method of the policy on determination of the amount or calculation method of remuneration, etc. for the reporting company's officers as of the submission date of the Statement. In addition, if the company does not have such policy, state such fact.

If remuneration, etc. calculated based on an indicator of the status of profit, indicator of the status of the market price of shares, or any other indicator of business performance of the reporting company or its associated company (referred to below as "performance-based remuneration" in (57)) are included in remuneration, etc. for the reporting company's officers, and the company has a policy on determination of the payment ratios of performance-based remuneration and other remuneration, etc., state the details of the policy. In addition, state the indicator used for the performance-based remuneration, the reason for selecting the indicator, and the determination method of the amount of the performance-based remuneration.

If the reporting company has a policy on determination of the amount or calculation method of remuneration, etc. for the reporting company's officers for each job title, state the details of the policy. If the reporting company has a policy as referred to in Article 361, paragraph (7) of the Companies Act or a policy as referred to in Article 409, paragraph (1) of that Act, state the matters specified in Article 121, item (vi) (a) to (c) of the Regulation for Enforcement of the Companies Act.

If the reporting company is not a company with a nominating committee, etc. and there is a resolution of a shareholders meeting concerning remuneration, etc. for officers, state the date of resolution of the shareholders meeting and details of the resolution (if the resolution provides for matters

concerning two or more officers, this includes the number of officers covered by the provisions). In this case, if there is no such resolution of a shareholders meeting, state the details of the matters specified in the articles of incorporation with regard to the remuneration, etc. for the reporting company's officers and the day on which the matters were specified.

- b. State the total amount of remuneration, etc., the total amount of remuneration, etc. by type (meaning categories such as fixed remuneration, performance-based remuneration, non-monetary remuneration, etc. (meaning the non-monetary remuneration, etc. prescribed in Article 98-5, item (iii) of the Regulation for Enforcement of the Companies Act; the same applies below in b), and retirement allowance, etc.; the same applies below in b), and the number of target officers, categorized between directors (excluding audit and supervisory committee members and outside directors), audit and supervisory committee members (excluding outside directors), company auditors (excluding outside company auditors), executive officers, and outside officers (referred to below as "officer category" in b).

For each officer of the reporting company, state the name, officer category, the total amount of remuneration, etc. received as the reporting company's officer (if the officer also receives remuneration, etc. as an officer of a major consolidated subsidiary company, this includes that remuneration, etc.; referred to below as "consolidated remuneration, etc." in b), and the amount of consolidated remuneration, etc. by type, categorized between the reporting company and each major consolidated subsidiary company (however, this may be limited to persons that receive a total amount of consolidated remuneration, etc. of 100 million yen or more).

If there is any material employee salary paid to persons that double as employees and officers, state the total amount, the number of target officers, and the relevant details.

If performance-based remuneration is included in the remuneration, etc. for the reporting company's officers, state the target and actual values of the indicator used for such remuneration in the latest business year. If all or part of the remuneration is non-monetary remuneration, etc., state the details.

- c. State the name, details of authority, and scope of discretion of a person that has the authority to decide the policy on determination of the amount or calculation method of remuneration, etc. for the reporting company's officers. If a stock company is a company with a board of directors (excluding companies with a nominating committee, etc.) as of the last day of the most recent business year, state this fact, and when directors delegated by the board of directors or other third parties have decided all or part of the details of the remuneration for individual directors (excluding directors who are audit and supervisory committee members), state the names of the delegated directors and their positions and duties at the stock company as of the day the relevant details were decided, the content of the delegated authority, the reasons for the delegation, and, if measures are in place to ensure the proper exercise of the relevant authority, the details of those measures. If there is a committee involved in deciding the policy on determination of the amount or

calculation method of remuneration, etc. for the reporting company's officers (meaning a committee voluntarily established by the reporting company or an equivalent committee; referred to below as a "committee, etc." in c), state an outline of its procedure. In addition, state the details of activities of the reporting company's board of directors (compensation committee in the case of a company with a nominating committee, etc.) and committee, etc. in the process of determining the amount of remuneration, etc. for the reporting company's officers in the latest business year.

(58) Status of holding of shares

If the reporting company is a listed company, etc., state the status of holding of shares of the reporting company as follows:

- a. With regard to shares that are investment securities (meaning the investment securities stated in Article 32, paragraph (1), item (i) of the Regulation on Financial Statements and equivalent investment securities, including those held by the reporting company and reported under a separate account title such as securities deposited as guarantee) reported on the reporting company's balance sheet for the latest business year (excluding shares held by the reporting company as trust property; referred to below as "investment shares" in (58)), state the standards and concept of the categorization between investment shares held for the purpose of pure investment and those held for purposes other than pure investment.
- b. With regard to investment shares held for purposes other than pure investment (these may be limited to shares related to share certificates listed on the financial instruments exchange prescribed in Article 2, paragraph (16) of the Act; the same applies below in b), state the reporting company's holding policy and method for verifying the reasonableness of the holding. In addition, with regard to investment shares held for purposes other than pure investment, state the details of verification made by the board of directors, etc. as to the appropriateness of holding individual issues.
- c. Categorize investment shares held for purposes other than pure investment into non-listed shares (meaning shares other than those related to share certificates which are the securities stated in Article 24, paragraph (1), item (i) or (ii) of the Act, share certificates listed on a financial instruments exchange in a foreign country (meaning the financial instruments exchange in a foreign country prescribed in Article 2-12-3, item (iv), (b) of the Order), and other equivalent securities; the same applies in d and e) and other shares, and state the following matters for each category:
 - (a) Number of issues and the total amount of the amounts reported on the balance sheet
 - (b) With regard to issues for which the number of shares in the latest business year changed from the number of shares in the previous business year, the number of issues for which the number of shares increased, the total acquisition value relating to the increase in the number of shares, and the reason for the increase, as well as the number of issues for which the number of shares decreased, and the total sales value relating to the decrease in the number of shares.

- d. With regard to investment shares held for purposes other than pure investment (excluding non-listed shares; referred to below as "specified investment shares" in d) and shares for which the reporting company has authority to exercise voting rights or authority to instruct exercise of voting rights as a shareholder based on a trust agreement or any other agreement or provisions of law (referred to below as "authority to exercise voting rights" in d) for purposes other than pure investment (excluding shares held by the reporting company as trust property and non-listed shares; referred to below as "deemed held shares" in d) for which, in each of the latest business year and the previous business year, the amount reported on the balance sheet (in the case of deemed held shares, the amount obtained by multiplying the market value of the shares as of the last day of the business year by the number of shares subject to the authority to exercise voting rights; the same applies below in d) for each issue exceeds one percent of the amount of stated capital of the reporting company (if the total amount of the shareholders' equity prescribed in Article 60 of the Regulation on Financial Statements is less than the amount of stated capital, that total amount) (if the total number of issues of the shares is less than 60, the 60 issues with the largest amounts reported on the balance sheet in descending order (if they include 11 or more issues of deemed held shares, the 10 issues with the largest amounts reported on the balance sheet in descending order, and in the case of specified investment shares, the 50 issues with the largest amounts reported on the balance sheet in descending order; however, if specified investment shares are less than 50 issues, the number of issues of deemed held shares to be disclosed is the number obtained by subtracting the number of issues of the specified investment shares from 60)), specifically state the following matters for each issue, categorizing them between specified investment shares and deemed held shares. In this case, if shares of the same issue are included in specified investment shares and deemed held shares, and the respective numbers of shares (in the case of deemed held shares, the number of shares subject to authority to exercise voting rights; the same applies below in d) and the amounts reported on the balance sheet have not been totaled, state such fact:
- (a) Issue name
 - (b) Number of shares
 - (c) Amount reported on the balance sheet
 - (d) Purpose of holding (in the case of deemed held shares, details of the authority to exercise voting rights and any other authority the reporting company has with regard to the shares)
 - (e) When the purpose of the holding is for business transactions, business alliance, or other matters equivalent to them between the reporting company and the issuer of the shares, an outline of those matters
 - (f) Quantitative effects of holding in association with the reporting company's business management policy, business management strategy, etc., details of business, and segment information (if it is difficult to state quantitative effects of holding, such fact and the method for verifying the reasonableness of the holding)

- (g) Reason for increase in the number of shares (limited to issues for which the number of shares in the latest business year increased from the number of shares in the previous business year)
- (h) Whether or not the issuer of the shares holds shares of the reporting company
- e. Categorize investment shares held for the purpose of pure investment into non-listed shares and other shares, and state the matters listed in (a) and (b) below for each category. In addition, if the purpose of holding of any investment shares was changed from pure investment to a purpose other than pure investment or changed from a purpose other than pure investment to pure investment during the latest business year, state the issue name, number of shares, and the amount reported on the balance sheet for each issue, categorizing them by type of change.
 - (a) Number of issues and the total amount of the amounts reported on the balance sheet in the reporting company's latest business year and the previous business year
 - (b) Total amounts of dividends income, profit or loss on sale, and valuation gain or loss in the reporting company's latest business year
- f. If the reporting company is a company whose main business is to conduct business management of subsidiary companies, state information on the company, from among the reporting company and its consolidated subsidiary companies, for which the amount reported on the balance sheet with respect to investment shares (referred to below as the "amount of investment shares reported" in f) in the latest business year was the largest (referred to below as the "largest holding company" in f; if the largest holding company's amount of investment shares reported in the latest business year does not exceed two-thirds of the amount reported on the consolidated balance sheet with respect to shares categorized as consolidated investment securities (meaning the investment securities prescribed in Article 30, paragraph (1), item (i) of the Regulation on Consolidated Financial Statements (excluding shares of the non-consolidated subsidiary companies and affiliated companies prescribed in Article 30, paragraph (2) of the Regulation on Consolidated Financial Statements)) in the reporting company's latest consolidated fiscal year, the largest holding company and the company for which the amount of investment shares reported is the second largest in the latest business year) in accordance with b through e, categorizing them by company. In this case, the amount of stated capital in d is to mean the amount of stated capital of the reporting company, and the phrase "the 60 issues with the largest amounts reported on the balance sheet in descending order" is deemed to be replaced with "the 10 issues with the largest amounts reported on the balance sheet in descending order" for companies other than the largest holding company (including the reporting company in the case where the reporting company is not the largest holding company).
- (59) Accounting status
 - a. If a company operating the business listed in the appended list of the Regulation on Financial Statements prepares consolidated financial

statements, quarterly consolidated financial statements, interim consolidated financial statements, financial statements, quarterly financial statements, and interim financial statements (referred to as "consolidated financial statements, etc." in e and f) pursuant to or in accordance with the provisions of a special law or regulation or rules, state such fact.

- b. If consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements are prepared based on designated international accounting standards, state such fact.

If consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements are prepared based on Japan's modified international standards, state such fact.

- c. If consolidated financial statements, quarterly consolidated financial statements, or interim consolidated financial statements are not prepared, state such fact and the reason for not preparing them.
- d. If the reporting company has not prepared consolidated financial statements, but prepared financial statements based on designated international accounting standards pursuant to Article 129, paragraph (2) of the Regulation on Financial Statements, state such fact.
- e. If the reporting company makes special efforts to ensure the appropriateness of the consolidated financial statements, etc. that it submits pursuant to the provisions of the Act, it must state such fact and provide the specific details of these efforts.
- f. If the company has developed a system to enable the specified company complying with designated international accounting standards prescribed in Article 1-2 of the Regulation on Consolidated Financial Statements to appropriately prepare consolidated financial statements, etc. based on designated international accounting standards (such as allocating an officer or employee who has sufficient knowledge of designated international accounting standards), state such fact and the specific details of the system.

If the company has developed a system to enable the specified company complying with Japan's modified international standards prescribed in Article 1-3 of the Regulation on Consolidated Financial Statements to appropriately prepare consolidated financial statements, etc. based on Japan's modified international standards (such as allocating an officer or employee who has sufficient knowledge of Japan's modified international standards), state such fact and the specific details of the system.
- g. If the company has received audit certification from a certified public accountant or audit corporation for consolidated financial statements, etc., state such fact and the name of the certified public accountant or audit corporation.
- h. If the company changed the accounting period in the latest consolidated fiscal year, etc., state such fact and details of the change.
- i. If the special company submitting financial statements prescribed in Article 1-2 of the Regulation on Financial Statements prepares financial statements pursuant to Article 127 of the Regulation on Financial Statements, state such fact.

(60) Consolidated financial statements

- a. With regard to the consolidated balance sheet, consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement, consolidated statement of changes in net assets, and consolidated cash flow statement (if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, equivalent statements; the same applies below in this Form), state the statements for the latest consolidated fiscal year prepared pursuant to the provisions of the Regulation on Consolidated Financial Statements. However, if consolidated financial statements for the consolidated fiscal year immediately prior to the latest consolidated fiscal year are not stated in the Statement or annual securities report submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act (excluding the case where the audit report attached to this Statement contains a statement under Article 4, paragraph (2) of the Order on Audit Certification), state the consolidated financial statements for the latest two consolidated fiscal years (excluding the comparative information prescribed in Article 8-3 of the Regulation on Consolidated Financial Statements; referred to below as "consolidated financial statements for the latest two consolidated fiscal years" in this Form), arranging the information for the consolidated fiscal year immediately prior to the latest consolidated fiscal year on the left-hand side, and information for the latest consolidated financial year on the right-hand side.

In addition, in the case of referring to a quarterly consolidated balance sheet, quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement; the same applies below in this Form), quarterly consolidated cash flow statement, and statement of changes in equity (limited to the case of preparing quarterly consolidated financial statements based on designated international accounting standards or Japan's modified international standards) or interim consolidated balance sheet, interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to an interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement; the same applies below in this Form), interim consolidated statement of changes in net assets (if interim consolidated financial statements are prepared based on designated

international accounting standards or Japan's modified international standards, a document equivalent to an interim consolidated statement of changes in net assets; the same applies below in this Form), and interim consolidated cash flow statement (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to an interim consolidated cash flow statement; the same applies below in this Form) pursuant to the proviso to (61), proviso to (62), proviso to (63), and proviso to (64), respectively state them below the consolidated financial statements referred to pursuant to the provisions of (61), (62), (63), and (64).

- b. When preparing consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Consolidated Financial Statements, Regulation on Quarterly Consolidated Financial Statements, and Regulation on Interim Consolidated Financial Statements, designated international accounting standards, or Japan's modified international standards, and appropriately state material matters that serve as the basis for preparing consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements, notes to be included, consolidated supplementary schedules (if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, an equivalent document; the same applies in (65)), and other matters according to the actual state of the company.
- c. The audit report, quarterly review report, and interim audit report on consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements should be attached to the consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements.

With regard to consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements that have the same contents as consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements included in a Statement, annual securities report, quarterly securities report, or semiannual securities report previously submitted pursuant to Article 5, paragraph (1), Article 24, paragraphs (1) through (3), Article 24-4-7, paragraph (1) or (2), or Article 24-5, paragraph (1) of the Act, and for which new audit certification has not been received, the audit report, quarterly review report, and interim audit report on the already submitted consolidated financial statements, quarterly consolidated financial statements, and interim consolidated financial statements are to be used.

(61) Consolidated balance sheet

Refer to the consolidated balance sheet as of the end of the latest consolidated fiscal year (in the case of stating consolidated financial statements for the latest two consolidated fiscal years pursuant to (60)a, the consolidated balance sheets as of the end of the latest two consolidated fiscal years).

However, for a company submitting a quarterly securities report, if its consolidated fiscal year consists of one year and it submits the Statement during the periods stated in a through c, also refer to the quarterly consolidated balance sheets related to the periods listed in a through c, respectively (excluding the comparative information prescribed in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements; interim consolidated balance sheets (excluding the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements) if a company engaged in specified business (meaning a company engaged in the business prescribed in Article 17-15, paragraph (2); the same applies below in this Form) submits a Statement in the period stated in b; the same applies below in (61)). If it becomes possible to refer to the quarterly consolidated balance sheets related to the periods stated in a through c before those periods, also refer to those balance sheets.

- a. The period from the day on which the period prescribed in Article 4-2-10, paragraph (3) of the Order (or, in the case of a reporting company is a company engaged in specified business, the period prescribed in paragraph (4) of that Article; referred to below as the "period for submission" in this Form) elapses following the end of the first quarterly consolidated accounting period (referred to below as the "first quarterly consolidated accounting period" in (61)) in the consolidated fiscal year subsequent to the latest consolidated fiscal year (referred to below as the "subsequent consolidated fiscal year" in (61) and (66)b) elapses to the day immediately prior to the day when the period for submission elapses after the end of the quarterly consolidated accounting period subsequent to the first quarterly consolidated accounting period of the subsequent consolidated fiscal year (referred to below as the "second quarterly consolidated accounting period" in (61)): the first consolidated quarterly accounting period of the subsequent consolidated fiscal year
- b. The period from the day on which the period for submission elapses following the end of the second quarterly consolidated accounting period of the subsequent consolidated fiscal year, to the day immediately preceding the day on which the period for submission elapses following the end of the quarterly consolidated accounting period subsequent to the second consolidated quarterly accounting period of the subsequent consolidated fiscal year (referred to below as the "third quarterly consolidated accounting period" in (61)): the second quarterly consolidated accounting period of the subsequent consolidated fiscal year
- c. Period from the day when the period for submission from the end of the third quarterly consolidated accounting period of the subsequent consolidated fiscal year elapses to the day when it becomes possible to refer to the consolidated balance sheet related to the subsequent consolidated fiscal year: the third quarterly consolidated accounting period of the subsequent consolidated fiscal year

In addition, for a company submitting a semiannual securities report, if the company whose consolidated fiscal year is one year submits a Statement on or after the day when nine months elapse from the date of commencement of the

subsequent consolidated fiscal year, also refer to the interim consolidated balance sheet for the subsequent consolidated fiscal year.

(62) Consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement

Refer to the consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement for the latest consolidated fiscal year (in the case of stating consolidated financial statements for the latest two consolidated fiscal years pursuant to (60)a, the consolidated profit and loss statements, and consolidated comprehensive income statements, or consolidated profit and loss and comprehensive income statements as of the end of the latest two consolidated fiscal years). In the case of referring to the consolidated profit and loss statement, and consolidated comprehensive income statement, state "Consolidated profit and loss statement, and consolidated comprehensive income statement" as the item name, and in the case of referring to the consolidated profit and loss and comprehensive income statement, state "Consolidated profit and loss and comprehensive income statement" as the item name.

However, if the company referred to the quarterly consolidated balance sheet prescribed in the proviso to (61), also refer to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement (excluding the comparative information prescribed in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements; the same applies below in (62)) for the cumulative quarterly consolidated accounting period corresponding to the quarterly consolidated balance sheet. In this case, if a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period are prepared pursuant to the provisions of the Regulation on Quarterly Consolidated Financial Statements, also refer to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the quarterly consolidated accounting period corresponding to the quarterly consolidated balance sheet. If quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, refer to the quarterly consolidated profit and loss statements, and quarterly consolidated comprehensive income statements, or quarterly consolidated profit and loss and comprehensive income statements for the cumulative quarterly consolidated accounting period and the quarterly consolidated accounting period corresponding to the quarterly consolidated balance sheet.

In addition, if the company referred to the interim consolidated balance sheet prescribed in the proviso to (61) (including the case where a company engaged in specified business referred to an interim balance sheet), also refer to the

interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement for the consolidated fiscal year corresponding to the interim consolidated balance sheet (excluding the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements).

(63) Consolidated statement of changes in net assets

Refer to the consolidated statement of changes in net assets for the latest consolidated fiscal year (in the case of stating consolidated financial statements for the latest two consolidated fiscal years pursuant to (60)a, the consolidated statements of changes in net assets for the latest two consolidated fiscal years).

However, if the company referred to the interim consolidated balance sheet prescribed in the proviso to (61) (including the case where a company engaged in specified business referred to an interim balance sheet), also refer to the interim consolidated statement of changes in net assets for the consolidated fiscal year corresponding to the interim consolidated balance sheet (excluding the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements).

(64) Consolidated cash flow statement

Refer to the consolidated cash flow statement for the latest consolidated fiscal year (in the case of stating consolidated financial statements for the latest two consolidated fiscal years pursuant to (60)a, the consolidated cash flow statements for the latest two consolidated fiscal years).

However, if the company referred to the quarterly consolidated balance sheet prescribed in the proviso to (61), also refer to the quarterly consolidated cash flow statement (excluding the comparative information prescribed in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements) for the cumulative quarterly consolidated accounting period corresponding to the quarterly consolidated balance sheet (if it is neither a case where the quarterly consolidated balance sheet is prepared based on designated international accounting standards nor a case where the quarterly consolidated balance sheet is prepared based on Japan's modified international standards, this is limited to the case where the current quarterly consolidated accounting period is the second quarterly consolidated accounting period, or the case where the current quarterly consolidated accounting period is a quarterly consolidated accounting period other than the second quarterly consolidated accounting period, and a quarterly consolidated cash flow statement is prepared for the cumulative quarterly consolidated accounting period), and if the company referred to the interim consolidated balance sheet prescribed in the proviso to (61) (including the case where a company engaged in specified business referred to an interim balance sheet), also state the interim consolidated cash flow statement for the consolidated fiscal year corresponding to the interim consolidated balance sheet (excluding the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements).

(65) Consolidated supplementary schedules

Indicate the consolidated supplementary schedules for the latest consolidated

fiscal year.

They are not required to be stated if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, and information equivalent to consolidated supplementary schedules is stated in another part.

(66) Other

- a. After the last day of the latest consolidated fiscal year but before the submission date of the Statement, if any fact occurs or is highly likely to occur that could result in significant changes in assets and liabilities or have a material impact on profit and loss, state the outline of such fact.

However, disclosure may be omitted for any information that is already included in another part of this Statement.

- b. State the matters specified in (a) through (e) below according to the respective cases as described in each, making comparison with the same period of the previous year.

- (a) For a company submitting a quarterly securities report, if the company submits a Statement between a day when roughly three months elapse from commencement of the subsequent consolidated fiscal year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61)): outline of the operating results for the three months following the commencement of the subsequent consolidated fiscal year (if the outline can be disclosed in the form of quarterly consolidated financial statements, disclose it in that form)

- (b) For a company submitting a quarterly securities report, if the company submits a Statement between a day when roughly six months elapse from commencement of the subsequent consolidated fiscal year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61) (including the case where a company engaged in specified business referred to an interim consolidated balance sheet)): outline of the operating results for the six months following the commencement of the subsequent consolidated fiscal year (if the outline can be disclosed in the form of quarterly consolidated financial statements (interim consolidated financial statements in the case of a company engaged in specified business), disclose it in that form)

- (c) For a company submitting a quarterly securities report, if the company submits a Statement between a day when roughly nine months elapse from commencement of the subsequent consolidated fiscal year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly consolidated balance sheet pursuant to the proviso to (61)): outline of the operating results for the nine months following the commencement of the subsequent consolidated fiscal year (if the outline can be disclosed in the form of quarterly consolidated financial statements, disclose it in that form)

- (d) For a company submitting a semiannual securities report, if the company

- submits a Statement by the time when a period from roughly seven months to nine months elapse from commencement of the subsequent consolidated fiscal year (excluding the case where the company referred to an interim consolidated balance sheet pursuant to the proviso to (61)): outline of the operating results for the six months following the commencement of the subsequent consolidated fiscal year (if the outline can be disclosed in the form of interim consolidated financial statements, disclose it in that form)
- (e) If the company submits a Statement after roughly 13 months elapse from commencement of the subsequent consolidated fiscal year: outline of the operating results for the subsequent consolidated fiscal year (if the outline can be disclosed in the form of consolidated financial statements, disclose it in that form)
- c. If the reporting company submitted a quarterly securities report pursuant to Article 24-4-7, paragraph (1) or (2) of the Act in the latest consolidated fiscal year, state the amounts of the items listed in (a) through (d) for each cumulative quarterly consolidated accounting period (limited to a cumulative quarterly consolidated accounting period corresponding to the quarterly securities report submitted) in the latest consolidated fiscal year and the amounts of the items listed in (a) and (e) through (g) for the latest consolidated fiscal year, in the order of each cumulative quarterly consolidated accounting period and then the latest consolidated fiscal year.
- (a) Net sales
- (b) Amount of quarterly net income before taxes or the amount of quarterly net loss before taxes (meaning the amount of quarterly net income before taxes or the amount of quarterly net loss before taxes that must be stated pursuant to Article 76 of the Regulation on Quarterly Consolidated Financial Statements)
- (c) Amount of quarterly net income attributable to shareholders of the parent company or amount of quarterly net loss attributable to shareholders of the parent company (meaning the amount of quarterly net income attributable to shareholders of the parent company or amount of quarterly net loss attributable to shareholders of the parent company that must be stated pursuant to Article 77, paragraph (5) of the Regulation on Quarterly Consolidated Financial Statements)
- (d) Amount of quarterly net income per share or the amount of quarterly net loss per share (meaning the amount of quarterly net income per share or the amount of quarterly net loss per share that must be stated in the notes pursuant to Article 78, paragraph (1) of the Regulation on Quarterly Consolidated Financial Statements)
- (e) Amount of net income for the current period before taxes or the amount of net loss for the current period before taxes (meaning the amount of net income for the current period before taxes or the amount of net loss for the current period before taxes that must be stated pursuant to Article 64 of the Regulation on Consolidated Financial Statements)
- (f) Amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of

the parent company for the current period (meaning the amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of the parent company for the current period that must be stated pursuant to Article 65, paragraph (4) of the Regulation on Consolidated Financial Statements)

(g) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be stated in the notes pursuant to Article 65-2, paragraph (1) of the Regulation on Consolidated Financial Statements)

d. In the case of stating the matters prescribed in c, state the amount of the item listed in c(d) for each quarterly consolidated accounting period (including the last quarterly consolidated accounting period in the consolidated accounting period; the same applies below in d) in the latest consolidated fiscal year (those calculated according to the amount of the item stated in c(d) for each cumulative quarterly consolidated accounting period), in the order of each quarterly consolidated accounting period.

e. If there is any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline of that lawsuit.

(67) Financial statements

a. With regard to the balance sheet, profit and loss statement, statement of changes in net assets, and cash flow statement (excluding the cash flow statement if consolidated financial statements are prepared; the same applies below in a), state the statements for the latest business year prepared pursuant to the provisions of the Regulation on Financial Statements. However, if financial statements for the business year immediately prior to the latest business year are not stated in the Statement or annual securities report submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act, state the financial statements for the latest two business years (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements; referred to below as "financial statements for the latest two business years" in this Form), arranging the information for the business year immediately prior to the latest business year on the left-hand side, and information for the latest business year on the right-hand side.

In addition, in the case of referring to a quarterly balance sheet, quarterly profit and loss statement, and quarterly cash flow statement, or interim balance sheet, interim profit and loss statement, interim statement of changes in net assets, and interim cash flow statement (excluding interim cash flow statement if interim consolidated financial statements are prepared) pursuant to the proviso to (68), proviso to (69)a, proviso to (70), and proviso to (71), respectively state them below the balance sheet, profit and loss statement, statement of changes in net assets, and cash flow statement referred to pursuant to the provisions of (68), (69)a, (70), and (71).

b. If financial statements are prepared based on designated international accounting standards (limited to the case where (59)d applies), the company

may add the item "Financial statements based on international accounting standards" below the financial statements stated pursuant to the provisions of (67) (excluding b) through (72), and state the financial statements prepared based on the designated international accounting standards. State the financial statements prepared based on the designated international accounting standards in accordance with (67) (excluding the proviso to a and b) through (72).

- c. When preparing financial statements, quarterly financial statements, and interim financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Financial Statements, Regulation on Quarterly Financial Statements, and Regulation on Interim Financial Statements or designated international accounting standards, and appropriately state material matters that serve as the basis for preparing financial statements, quarterly financial statements, and interim financial statements, notes to be included, supplementary schedules (if financial statements are prepared based on designated international accounting standards, an equivalent document; the same applies in (72) and (73)), and other matters according to the actual state of the company.
- d. The audit report, quarterly review report, and interim audit report on financial statements, quarterly financial statements, and interim financial statements should be attached to the financial statements, quarterly financial statements, and interim financial statements.

With regard to financial statements, quarterly financial statements, and interim financial statements that have the same contents as financial statements, quarterly financial statements, and interim financial statements included in a Statement, annual securities report, quarterly securities report, or semiannual securities report previously submitted pursuant to Article 5, paragraph (1), Article 24, paragraphs (1) through (3), Article 24-4-7, paragraph (1) or (2), or Article 24-5, paragraph (1) of the Act, and for which new audit certification has not been received, the audit report, quarterly review report, and interim audit report on the already submitted financial statements, quarterly financial statements, and interim financial statements are to be used.

- e. If the latest two business years have not elapsed as a wholly owning parent company resulting from a share exchange, etc. established through a share exchange or share transfer, state the financial statements for the latest two business years (if consolidated financial statements are prepared, consolidated financial statements for the latest two consolidated fiscal years; excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements or Article 8-3 of the Regulation on Consolidated Financial Statements) of the company that became a wholly owned subsidiary company resulting from a share exchange, etc. through the share exchange or share transfer (excluding a company that was a consolidated subsidiary company of the wholly owning parent company resulting from a share exchange, etc.) in "2. Financial statements, etc.," "(3) Other."

However, if the company that became a wholly owned subsidiary company resulting from a share exchange, etc. is not a company submitting annual securities reports and its stated capital is less than 500 million yen, this is not required to be stated.

- f. If the latest two business years have not elapsed after succeeding to a business through a company split, state the financial statements for the latest two business years (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements) of the company that conducted the company split in "2. Financial statements, etc.," "(3) Other" (excluding the case where the business of the company that conducted the company split is immaterial compared to the business of the company in question).

However, if the company that conducted the company split is not a company submitting annual securities reports and its stated capital is less than 500 million yen, this is not required to be stated.

(68) Balance sheet

Refer to the balance sheet as of the end of the latest business year (in the case of stating financial statements for the latest two business years pursuant to (67)a, the balance sheets as of the end of the latest two business years).

However, for a company submitting a quarterly securities report (limited to a company engaged in specified business and a company that does not prepare quarterly consolidated financial statements; the same applies in (74)), if its business year consists of one year and it submits the Statement during the periods stated in a through c below (excluding the case where the company engaged in specified business preparing quarterly consolidated financial statements submits Statements in the periods stated in a and c), also refer to the quarterly balance sheets related to those periods (excluding the comparative information prescribed in Article 4-3 of the Regulation on Quarterly Financial Statements; interim balance sheets (excluding the comparative information prescribed in Article 3-2 of the Regulation on Interim Financial Statements) if a company engaged in specified business submits a Statement in the period stated in b; the same applies below in (68)). If it becomes possible to refer to the quarterly balance sheets related to the periods stated in a through c before those periods, also refer to those balance sheets.

- a. Period from the day when the period for submission from the end of the first quarterly accounting period (referred to below as the "first quarterly accounting period" in (68)) of the business year subsequent to the latest business year (referred to below as the "subsequent business year" in (68) and (74)b and c) elapses to the day immediately prior to the day when the period for submission elapses from the end of the quarterly accounting period subsequent to the first quarterly accounting period of the subsequent business year (referred to below as the "second quarterly accounting period" in (68)): the first quarterly accounting period of the subsequent business year
- b. Period from the day when the period for submission from the end of the second quarterly accounting period of the subsequent business year elapses to the day immediate prior to the day when the period for submission elapses from the end of the quarterly accounting period subsequent to the second quarterly

accounting period of the subsequent business year (referred to below as the "third quarterly accounting period" in c): the second quarterly accounting period of the subsequent business year

- c. Period from the day when the period for submission from the end of the third accounting period of the subsequent business year elapses to the day when it becomes possible to refer to the balance sheet related to the subsequent business year: the third quarterly accounting period of the subsequent business year

In addition, for a company submitting a semiannual securities report, if the company whose business year is one year submits a Statement on or after the day when nine months elapse from the date of commencement of the subsequent business year, also refer to the interim balance sheet for the subsequent business year.

(69) Profit and loss statement

- a. Refer to the profit and loss statement for the latest business year (in the case of stating financial statements for the latest two business years pursuant to (67)a, the profit and loss statements for the latest two business years).

However, if the company referred to the quarterly balance sheet prescribed in the proviso to (68), also refer to the quarterly profit and loss statement (excluding the comparative information prescribed in Article 4-3 of the Regulation on Quarterly Financial Statements; the same applies below in (69)) for the cumulative quarterly accounting period corresponding to the quarterly balance sheet. In this case, if a quarterly profit and loss statement for the current quarterly accounting period are prepared pursuant to the provisions of the Regulation on Quarterly Financial Statements, also refer to the quarterly profit and loss statement for the quarterly accounting period corresponding to the quarterly balance sheet.

In addition, if the company referred to the interim balance sheet prescribed in the proviso to (68) (including the case where a company engaged in specified business referred to an interim balance sheet), also refer to the interim profit and loss statement for the business year associated with the interim balance sheet (excluding the comparative information prescribed in Article 3-2 of the Regulation on Interim Financial Statements).

- b. Compare the cost of manufacture or cost of sales in the latest two business years by referring to the schedule of cost of manufacture or schedule of cost of sales.

Indicate the composition ratios of the cost, and explain the cost accounting method adopted by the company.

However, if the segment information stated in Article 15-2, paragraph (1) of the Regulation on Consolidated Financial Statements is stated in the notes in consolidated financial statements, it is not required to refer to the schedule of cost of manufacture.

(70) Consolidated statement of changes in net assets

Refer to the statement of changes in net assets for the latest business year (in the case of stating financial statements for the latest two business years pursuant to (67)a, the statements of changes in net assets for the latest two

business years).

However, if the company referred to the interim balance sheet prescribed in the proviso to (68) (including the case where a company engaged in specified business referred to an interim balance sheet), also refer to the interim statement of changes in net assets for the business year associated with the interim balance sheet (excluding the comparative information prescribed in Article 3-2 of the Regulation on Interim Financial Statements).

(71) Cash flow statement

If consolidated financial statements are not prepared, refer to the cash flow statement for the latest business year (in the case of stating financial statements for the latest two business years pursuant to (67)a, the cash flow statements for the latest two business years).

However, if the company referred to the quarterly balance sheet prescribed in the proviso to (68), also refer to the quarterly cash flow statement (excluding the comparative information prescribed in Article 4-3 of the Regulation on Quarterly Financial Statements) for the cumulative quarterly accounting period corresponding to the quarterly balance sheet (limited to the case where the current quarterly accounting period is the second quarterly accounting period or the case where the current quarterly accounting period is a quarterly accounting period other than the second quarterly accounting period and a quarterly cash flow statement is prepared for the cumulative quarterly accounting period), and if the company referred to the interim balance sheet prescribed in the proviso to (68) (including the case where a company engaged in specified business referred to an interim balance sheet), also state the interim cash flow statement for the business year associated with the interim balance sheet (excluding the comparative information prescribed in Article 3-2 of the Regulation on Interim Financial Statements).

(72) Supplementary schedules

Indicate the supplementary schedules for the latest business year.

(73) Major assets and liabilities

With regard to the balance sheet referred to pursuant to (68) relating to the latest business year, state the details and a breakdown of the following account titles generally according to the respective instructions listed below.

However, disclosure of the information may be omitted if consolidated financial statements are prepared, or with regard to account titles included in the supplementary schedules.

- a. Among current assets, with regard to cash and deposits, categorize information between cash and deposits, and state a major breakdown with respect to cash.
- b. Among current assets, with regard to negotiable instruments receivable and accounts receivable, indicate the amounts for each major counterparty (meaning about five companies accounting for the largest amounts in descending order)

However, if it is more appropriate to indicate the amounts for each category such as the counterparty's business type, indicate the amounts for each category such as the counterparty's business type, and for each category,

indicate the amounts for each major counterparty (meaning about three companies accounting for the largest amounts in descending order).

In addition, state a breakdown by date for negotiable instruments receivable and state the overdue status for accounts receivable.

- c. Among current assets, with regard to account titles for inventory assets, such as merchandise and manufactured goods, work in progress, and raw materials and supplies, state a major breakdown.
- d. Among current liabilities, with regard to negotiable instruments payable and accounts payable, indicate the amounts for each major counterparty (meaning about five companies accounting for the largest amounts in descending order).

However, if it is more appropriate to indicate the amounts for each category such as the counterparty's business type, indicate the amounts for each category such as the counterparty's business type, and for each category, indicate the amounts for each major counterparty (meaning about three companies accounting for the largest amounts in descending order).

In addition, state a breakdown by date for negotiable instrument payable.

- e. State major details and a breakdown of the account titles of assets and liabilities other than those relating to the statements in a through d of which amount exceeds five percent of the total amount of assets.

(74) Other

- a. After the end of the latest business year but before the submission date of the Statement, if any fact occurs or is highly likely to occur that could result in significant changes in assets and liabilities or have a material impact on profit and loss, state an outline of such fact. However, disclosure may be omitted for any information that is already included in another part of this Statement.
- b. For a company whose business year consists of one year, state the matters specified in (a) through (e) below according to the respective cases as described in each, making comparison with the same period of the previous year. However, disclosure of that information may be omitted if the matters prescribed in (66)b are stated.
 - (a) For a company submitting a quarterly securities report, if the company submits a Statement between a day when roughly three months elapse from commencement of the subsequent business year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly balance sheet pursuant to the proviso to (68)): outline of the operating results for the three months following the commencement of the subsequent business year (if the outline can be disclosed in the form of quarterly financial statements, disclose it in that form).
 - (b) For a company submitting a quarterly securities report, if the company submits a Statement between the day when roughly six months elapse from commencement of the subsequent business year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly balance sheet pursuant to the proviso to (68) (including the case where a company engaged in specified business referred to an interim balance sheet)): outline of the operating results for the six months following the commencement of the subsequent business year (if the

outline can be disclosed in the form of quarterly financial statements (interim financial statements in the case of a company engaged in specified business), disclose it in that form)

- (c) For a company submitting a quarterly securities report, if the company submits a Statement between the day when roughly nine months elapse from commencement of the subsequent business year and the day when the period for submission elapses (excluding the case where the company referred to a quarterly balance sheet pursuant to the proviso to (68)): outline of the operating results for the nine months following the commencement of the subsequent business year (if the outline can be disclosed in the form of quarterly financial statements, disclose it in that form)
- (d) For a company submitting a semiannual securities report, if the company submits a Statement by the time when a period from roughly seven months to nine months elapse from commencement of the subsequent business year (excluding the case where the company referred to an interim balance sheet pursuant to the proviso to (68)): outline of the operating results for the six months following the commencement of the subsequent business year (if the outline can be disclosed in the form of interim financial statements, disclose it in that form)
- (e) If the company submits a Statement after roughly 13 months elapse from commencement of the subsequent business year: outline of the operating results for the subsequent business year (if the outline can be disclosed in the form of financial statements, disclose it in that form)
- c. If a company whose business year consists of six months submits a Statement after roughly seven months elapse from commencement of the subsequent business year, state an outline of the operating results for the subsequent business year, making comparison with the same period of the previous year. If the outline can be disclosed in the form of financial statements, disclose it in that form. However, disclosure of that information may be omitted if the matters prescribed in (66)b are stated.
- d. If the reporting company submitted a quarterly securities report pursuant to Article 24-4-7, paragraph (1) or (2) of the Act, and does not prepare quarterly consolidated financial statements, state the amounts of the items listed in (a) through (d) for each cumulative quarterly accounting period in the latest business year and the amounts of the items listed in (a) and (e) through (g) for the latest business year, in the order of each cumulative quarterly accounting period and then the latest business year.
 - (a) Net sales
 - (b) Amount of quarterly net income before taxes or the amount of quarterly net loss before taxes (meaning the amount of quarterly net income before taxes or the amount of quarterly net loss before taxes that must be stated pursuant to Article 68 of the Regulation on Quarterly Financial Statements)
 - (c) Amount of quarterly net income or the amount of quarterly net loss (meaning the amount of quarterly net income or the amount of quarterly net loss that must be stated pursuant to Article 69, paragraph (3) of the Regulation on Quarterly Financial Statements)

- (d) Amount of quarterly net income per share or the amount of quarterly net loss per share (meaning the amount of quarterly net income per share or the amount of quarterly net loss per share that must be stated in the notes pursuant to Article 70, paragraph (1) of the Regulation on Quarterly Financial Statements)
 - (e) Amount of net income for the current period before taxes or the amount of net loss for the current period before taxes (meaning the amount of net income for the current period before taxes or the amount of net loss for the current period before taxes that must be presented pursuant to Article 95-4 of the Regulation on Financial Statements)
 - (f) Amount of net income for the current period or amount of net loss for the current period (meaning the amount of net income for the current period or net loss for the current period that must be stated pursuant to Article 95-5, paragraph (2) of the Regulation on Financial Statements)
 - (g) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be stated in the notes pursuant to Article 95-5-2, paragraph (1) of the Regulation on Financial Statements)
 - e. In the case of stating the matters listed in d, state the amount of the item listed in d(d) for each quarterly accounting period in the latest business year (those calculated in the same manner as the amount of the item listed in d(d) for each quarterly accounting period), in the order of each quarterly accounting period.
 - f. If there is any important lawsuit, etc. concerning business and other matters of the reporting company, state the outline of that lawsuit.
- (75) Information on reporting company's share handling businesses
- a. State an outline of share handling businesses as of the submission date of the Statement.
 - b. If the company has a record date (meaning the record date prescribed in Article 124, paragraph (1) of the Companies Act or that paragraph as applied mutatis mutandis pursuant to Article 26 of the Act on Preferred Equity Investment; the same applies below) for determining the shareholders that have the right to attend shareholders meetings or for determining the preferred equity investors that receive dividends, state the record date in the section titled "Record date."
 If the company allows all or some of persons that acquire shares after the record date to exercise voting rights, state such fact and the reason for this decision.
 - c. If the company has a record date for determining the shareholders that receive dividend of surplus, state the record date in the section titled "Record date of dividend of surplus."
 - d. If the company grants shareholders with the rights to receive the allotment of shares in the articles of incorporation, or restricts transfer of shares, or there is any other matter that is considered to be particularly necessary to indicate to investors with regard to share handling businesses, they may be

stated in a separately added section.

- e. For a company whose business year consists of six months, state information for two business years in each section titled "Business year," "Annual shareholders meeting," and "Record date."
- f. If the company restricts the rights of holders of shares less than one unit in the articles of incorporation, state the details of this matter in the notes in the margin.
- g. If the company provides in the articles of incorporation that the exercise period of shareholders' right to propose is within eight weeks prior to the day of a shareholders meeting, state such fact in the notes in the margin.
- h. If shares are book-entry shares (meaning the book-entry shares prescribed in Article 128, paragraph (1) of the Corporate Bond Transfer Act), sections for the type of share certificates and entry of a name change of shares are not required to be filled.
- i. This information is not required to be stated in the case of a mutual company.

(76) Information on parent company, etc. of reporting company

State the name of the parent company, etc. prescribed in Article 24-7, paragraph (1) of the Act, and if there is no such parent company, etc., state such fact.

(77) Other matters for reference

- a. Between the date of commencement of the latest business year and the submission date of the Statement, if any documents listed in the items of Article 25, paragraph (1) of the Act are submitted, state the names and dates of submission of the documents.
- b. If an extraordinary report is contained in the documents, also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- c. If an amendment report is contained in the documents, also state the name of the document to which the amendment report relates.

(78) Corporate bonds (excluding short-term corporate bonds) for guarantee

In the case where the notification relates to secondary distribution, for guaranteed corporate bonds (excluding short-term corporate bonds), state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, amount to be redeemed, outstanding amount of redemption as of the last day of the latest business year of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(79) Matters related to the guarantor company subject to continuous disclosure

- a. Fill in this section if the corporate bonds for which the notification relates are guaranteed, and the company providing guarantee is a company subject to continuous disclosure.
- b. Fill in this section based on the latest annual securities report of the guarantor company already submitted on the submission date of the Statement and its attached documents, as well as the quarterly securities report (if there are two or more quarterly securities reports, meaning the

latest one), semiannual securities report, and extraordinary report submitted after its submission, and their amendment reports.

- c. For "(iii) Extraordinary report," add a note of the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3), or Article 19-2.
- d. For "(iv) Amendment report," add a note of the name of the document to which the amendment report relates.

(80) Matters related to the guarantor company not subject to continuous disclosure

- a. Fill in this section if the corporate bonds for which the notification relates are guaranteed, and the company providing guarantee is not a company subject to continuous disclosure.
- b. State the matters for "(2) Company outlines" to "(6) Accounting status" in accordance with "Part II. Company information," "Section 1. Company information" to "Section 5. Accounting status" in this Form.

The disclosure of a consolidated cash flow statement and a cash flow statement may be omitted.

(81) Information on companies other than guarantor companies

For the securities to which the notification relates, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3); the same applies below) and other companies, excluding guarantor companies, that are judged to have a material impact on investment decisions (such as the issuer of securities subject to the exercise of options when the securities to which the notification relates are covered warrants, a company accepting deposits when such securities are depositary receipts, or a trustee when such securities are beneficiary certificates of securities in trust).

- a. For "1. Reason for the necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed, or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company subject to continuous disclosure" and "3. Matters related to the company not subject to continuous disclosure," disclose the relevant information in accordance with Part III, "Section 1. Information on the guarantor company," "2. Matters related to the guarantor company subject to continuous disclosure" and "3. Matters related to the guarantor company not subject to continuous disclosure."
- c. With regard to a linked subsidiary company, refer to consolidated cash flow statements for the latest two consolidated fiscal years or cash flow statements for the latest two business years. However, if consolidated cash flow statements and cash flow statements are not prepared, state the status of consolidated cash flow or cash flow in the same manner as such statements.

(82) Information on indices, etc.

Disclose information on indices, etc. that are judged to have a material impact on investment decisions related to the securities to which the notification relates.

- a. For "1. Reason for the necessity of disclosure of information on the indices, etc.," disclose the reasons and details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five years before the submission date of the Statement and the monthly highest/lowest values of the indices, etc. for the latest six months.

(83) Latest financial statements

Refer to the balance sheets, profit and loss statements (excluding schedules of cost of manufacture and schedules of cost of sales), statements of changes in net assets, and cash flow statements for the latest five business years (or, if one business year consists of six months, 10 business years) (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements), other than those referred to in Part II (including the comparative information prescribed in Article 6 of the Regulation on Financial Statements), in the same manner as the statement in Part II.

Disclosure of cash flow statements may be omitted.

(84) Latest financial statements or financial documents of guarantor companies and linked subsidiary companies

Disclose information on guarantor companies and linked subsidiary companies in the same manner as for the reporting company.

(85) Amendment of consolidated financial statements based on designated international accounting standards

If consolidated financial statements were prepared based on designated international accounting standards, and the consolidated financial statements for the consolidated fiscal year immediately prior to the latest consolidated fiscal year were amended in accordance with those standards, disclose the amended contents and indicate that the amendment was made with regard to matters to be disclosed in the Statement (excluding the amended consolidated financial statements) that are related to the amendment.

(86) Amendment of consolidated financial statements based on Japan's modified international standards

If consolidated financial statements were prepared based on Japan's modified international standards, and the consolidated financial statements for the consolidated fiscal year immediately prior to latest consolidated fiscal year were amended in accordance with those standards, disclose the amended contents and indicate that the amendment was made with regard to matters to be disclosed in the Statement (excluding the amended consolidated financial statements) that are related to the amendment.

(87) Replacement of terms

- a. If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.
- b. If the reporting entity is an incorporated educational institution, etc., state information by replacing the terms "location of head office," "corporate bonds,"

"enterprise," and "company" with "location of principal office," "monetary claim to the incorporated educational institution, etc.," "incorporated educational institution, etc.," and "incorporated educational institution, etc.," respectively.

(88) Special exception related to social medical care corporation bond certificates

If the reporting entity is an issuer of social medical care corporation bond certificates, state the following matters, excluding those that are immaterial, for each facility (such as hospitals, clinics, long-term care health facility, etc.) under "Status of medical services, etc." in "Part II. Company information," "Section 2. Business status," "4. Management's discussion and analysis of financial position, operating results, and cash flow status." However, for services that cannot be categorized by facility, disclose them in accordance with Instructions on Preparation (32) of this Form.

- (a) Clinical departments as of the latest reference date
- (b) Number of beds (also state a breakdown for general beds, long-term care beds, psychiatric beds, infectious disease beds, and tuberculosis beds) or the maximum capacities for inpatients and outpatients, etc. as of the latest reference date
- (c) Number of employees (also state a breakdown for physicians, dentists, nurses, pharmacists, and other medical care professionals, clerical workers, etc.) as of the latest reference date
- (d) Record of medical services, such as the total number of patients treated, daily average number of outpatients and daily average number of inpatients for the latest business year
- (e) Total amount of medical service income and its breakdown (categorize them into medical service covered by social insurance, medical service covered by labor insurance, health checkups, and medical service not covered by insurance, etc.) in the latest business year
- (f) Record of activities to ensure emergency medical care in the latest business year (make comparison with the same period of the previous year)
- (g) Ratios of earnings and expenses in the latest business year (also state gross revenue and total expenses; for expenses, also state a breakdown for wages for physicians, nurses, etc., expenses required for providing medical services (including drug administration cost), etc.)

(89) Special exception related to incorporated educational institutions, etc.

- a. If the reporting entity is an incorporated educational institution, etc., state the following matters, except for those that are immaterial, for each activity of incorporated educational institution, etc. as "Status of business" in "Part II. Company information," "Section 2. Business status," "4. Management's discussion and analysis of financial position, operating results, and cash flow status."
 - (a) Type and number of schools, specialized training colleges, and miscellaneous schools (referred to below as "schools, etc.") operated by the incorporated educational institution, etc. as of the latest reference date
 - (b) Capacity and enrollment at schools, etc. as of the latest reference date (state the number for each faculty in the case of a university, for each special

course in the case of a graduate school, and for each course in the case of a junior college or technical college; in addition, state the number of students to be admitted in lieu of the capacity for upper secondary schools)

- (c) State the number of teachers (categorize them into professors, associate professors, and full-time teachers in the case of a university or graduate school, and into teachers and other staff members in the case of an upper secondary school, lower secondary school, elementary school, or kindergarten, etc.) and the number of staff members other than teachers as of the latest reference date, and for teachers, also state the numbers categorized into full-time and part-time.
 - (d) If the reporting entity received any subsidy in the latest business year, state the total amount of the subsidies received and their breakdown (subsidies for ordinary expense, subsidies for development of facilities and equipment, and other subsidies). For other subsidies, state the name of the subsidy and the contents of the application for these subsidies (the name and outline of the educational research theme, etc.) in an easy-to-understand manner for five subsidies with the largest amount.
- b. If the reporting entity is an incorporated educational institution, etc., with regard to the capital funds (meaning the capital funds prescribed in Article 29 of the Accounting Standards for Incorporated Educational Institutions, etc. (Ministry of Education Order No. 18 of 1971)) of the incorporated educational institution, etc., specifically state the balance at the end of the previous fiscal year, amount of changes (increase or decrease) during the fiscal year, balance at the end of the current fiscal year, target assets, and purpose of incorporation for each amount listed in the items of Article 30, paragraph (1) of that Ministerial Order, in "Part II. Company information," "Section 2. Business status," "4. Management's discussion and analysis of financial position, operating results, and cash flow status." In stating this information, special care must be taken so as not to cause misunderstanding among investors.
 - c. If the reporting entity is an incorporated educational institution, etc., in stating "Part II. Company information," "5. Accounting status," it is allowed not to state information concerning consolidated financial statements or financial statements for the consolidated fiscal year or business year ending before September 30, 2007.
 - d. If the reporting entity is an incorporated educational institution, etc., in stating "Part IV. Special information," "1. Latest financial statements," it is allowed not to state information concerning financial statements for the business year ending before September 30, 2007.

Form 3

[Cover page]

[Document to be submitted]

[Provision]

Annual securities report
Article 24, paragraph (1) of the
Financial Instruments and Exchange
Act

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local Finance
Branch Bureau)

[Submission date]

[Business year]

th period (from to)

[Company name] (2)

[Company name in English]

[Title and name of representative person] (3)

[Location of head office]

[Telephone number]

[Name of contact person]

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Place for public inspection] (4)

Name:
(Location)

Part I. [Company information]

Section 1. [Company outlines]

1. [Transition of major management indicators, etc.] (5)
2. [Company's history] (6)
3. [Details of business] (7)
4. [Outline of associated companies] (8)
5. [Company's employees] (9)

Section 2. [Business status]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (10)
2. [Perspectives and initiatives on sustainability] (10-2)
3. [Business-related risks, etc.] (11)
4. [Management's discussion and analysis of financial position, operating results, and cash flow status] (12)
5. [Material contracts, etc. for business management] (13)
6. [Research and development activities] (14)

Section 3. [Outline of facilities and equipment]

1. [Outline of capital investment, etc.] (15)
2. [Major facilities and equipment] (16)
3. [Plan on installation, disposal, etc. of facilities and equipment] (17)

Section 4. [Information on reporting company]

1. [Information on shares, etc.]
(1) [Total number of shares and other information] (18)

(i) [Total number of shares]

| Classes | Total number of authorized shares |
|---------|-----------------------------------|
| | |
| | |
| Total | |

(ii) [Issued shares]

| Classes | Number of shares issued as of the end of business year (Date) | Number of shares issued as of the submission date (Date) | Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered | Description |
|---------|---|--|--|-------------|
| | | | | |
| | | | | |
| Total | | | — | — |

(2) [Status of share options, etc.]

(i) [Contents of stock option system] (19)

(ii) [Description of rights plan] (20)

(iii) [Status of other share options, etc.] (21)

(3) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (22)

| | Fourth quarterly accounting period (From to) | th period (From to) |
|---|--|---|
| Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the period | | |
| Number of shares delivered in relation to the exercise of rights during the period | | |
| Average exercise value, etc. in relation to the exercise of rights during the period | | |
| Amount of fund procured in relation to the exercise of rights during the period | | |

| | | | | | | | | | |
|---|--|--|--|--|--|--|--|-----|---|
| shares held (units) | | | | | | | | | |
| Ratio of number of shares held (%) | | | | | | | | 100 | — |

(6) [Information on major shareholders] (25) Reference date:

| Name | Address | Number of shares held | Ratio of number of shares held to the total number of issued shares (excluding treasury shares) (%) |
|-------|---------|--------------------------|---|
| | | | |
| | | | |
| | | | |
| Total | — | | |

(7) [Status of voting rights] (26)

(i) [Issued shares]

Reference date:

| Items | Number of shares | Number of voting rights | Description |
|---|---------------------|----------------------------|-------------|
| Shares with no voting rights | | — | |
| Shares with restricted voting rights (treasury shares, etc.) | | — | |
| Shares with restricted voting rights (other) | | | |
| Shares with full voting rights (treasury shares, etc.) | | — | |
| Shares with full voting rights (other) | | | |
| Shares less than one unit | | — | |
| Total number of issued shares | | — | — |
| Number of voting rights held by all shareholders | — | | — |

(ii) [Treasury shares, etc.]

Reference date:

| Name of shareholder | Address of shareholder | Number of shares held in own | Number of shares held in others' | Total number of shares held | Ratio of number of shares held to the total |
|------------------------|---------------------------|---------------------------------------|---|-----------------------------------|--|
|------------------------|---------------------------|---------------------------------------|---|-----------------------------------|--|

| | | | | | |
|-------|---|------|-------|--|-----------------------------------|
| | | name | names | | number of issued shares (%) |
| | | | | | |
| Total | — | | | | |

(8) [Contents of share ownership system for officers and employees] (27)

2. [Status of acquisition, etc. of treasury shares] (28)

[Class of shares, etc.] (29)

(1) [Status of acquisition by resolution of shareholders meeting] (30)

| Items | Number of shares | Total value (in Yen) |
|---|---------------------|-------------------------|
| Status of resolution at the shareholders meeting held on _____ (Acquisition period: from _____ to _____) | | |
| Treasury shares acquired before the current business year | | |
| Treasury shares acquired in the current business year | | |
| Total number and value of remaining authorized shares | | |
| Ratio of unacquired shares as of the last day of the current business year (%) | | |
| Treasury shares acquired in the current period | | |
| Ratio of unacquired shares as of the submission date (%) | | |

(2) [Status of acquisition by resolution of board of directors] (31)

| Items | Number of shares | Total value (in Yen) |
|---|---------------------|-------------------------|
| Status of resolution at the board of directors meeting held on _____ (Acquisition period: from _____ to _____) | | |
| Treasury shares acquired before the current business year | | |
| Treasury shares acquired in the current business year | | |
| Total number and value of remaining shares authorized for acquisition by board resolution | | |
| Ratio of unacquired shares as of the last day of the current business year (%) | | |

| | | |
|--|--|--|
| Treasury shares acquired in the current period | | |
| Ratio of unacquired shares as of the submission date (%) | | |

(3) [Acquisition not based on resolution of shareholders meeting or board of directors] (32)

(4) [Status of disposal of acquired treasury shares and holding of treasury shares] (33)

| Items | Current business year | | Current period | |
|---|-----------------------|-------------------------------|------------------|-------------------------------|
| | Number of shares | Total disposal value (in Yen) | Number of shares | Total disposal value (in Yen) |
| Acquired treasury shares for which subscribers were solicited | | | | |
| Acquired treasury shares which were canceled | | | | |
| Acquired treasury shares which were transferred in relation to merger, share exchange, partial share exchange, or company split | | | | |
| Other () | | | | |
| Number of treasury shares held | | — | | — |

3. [Dividend policy] (34)

4. [Status of corporate governance, etc.]

(1) [Outline of corporate governance] (35)

(2) [Company's officers] (36)

Number of men: ; Number of women: (Percentage of women among the total number of officers: %)

| Title | Name | Date of birth | Brief biographical outline | Term of office | Number of shares held |
|-------|------|---------------|----------------------------|----------------|-----------------------|
| | | | | | |
| | | | | | |
| | | | | | |

| | |
|-------|--|
| Total | |
|-------|--|

(3) [Status of audit] (37)

(4) [Remuneration for officers, etc.] (38)

(5) [Status of holding of shares] (39)

Section 5. [Accounting status] (40)

1. [Consolidated financial statements, etc.]

(1) [Consolidated financial statements] (41)

(i) [Consolidated balance sheet] (42)

(ii) [Consolidated profit and loss statement and consolidated comprehensive income statement] or [Consolidated profit and loss and comprehensive income statement] (43)

(iii) [Consolidated statement of changes in net assets] (44)

(iv) [Consolidated cash flow statement] (45)

(v) [Consolidated supplementary schedules] (46)

(2) [Other] (47)

2. [Financial statements, etc.]

(1) [Financial statements] (48)

(i) [Balance sheet] (49)

(ii) [Profit and loss statement] (50)

(iii) [Statement of changes in net assets] (51)

(iv) [Cash flow statement] (52)

(v) [Supplementary schedules] (53)

(2) [Contents of major assets and liabilities] (54)

(3) [Other] (55)

Section 6. [Information on reporting company's share handling businesses] (56)

| | |
|---|-----------------|
| Business year | From to |
| Annual shareholders meeting | In the month of |
| Record date | |
| Type of share certificates | |
| Record date of dividend of surplus | |
| Number of shares constituting one unit | |
| Entry of a name change of shares Place of handling Shareholder register administrator Place of brokerage Fee for entry of a name change Fee for issuance of new share certificates | |
| Purchase of shares less than one unit Place of handling Shareholder register administrator Place of brokerage | |

| | |
|-----------------------------------|--|
| Purchase fee | |
| Method of public notice | |
| Special benefits for shareholders | |

Section 7. [Reference information on the reporting company]

1. [Information on parent company, etc. of reporting company] (57)
2. [Other matters for reference] (58)

Part II. [Information on the guarantor company, etc. of the reporting company]

Section 1. [Information on the guarantor company]

1. [Corporate bonds for guarantee] (59)
2. [Matters related to the guarantor company subject to continuous disclosure] (60)
 - (1) [Documents submitted by the guarantor company]

- (i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

- (ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this annual securities report (date:), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

- (iii) [Amendment report]

An amendment report (an amendment report related to above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

- (2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to the guarantor company not subject to continuous disclosure] (61)

Section 2. [Information on companies other than guarantor companies] (62)

1. [Reason for the necessity of disclosure of information on the company]
2. [Matters related to the company subject to continuous disclosure]
3. [Matters related to the company not subject to continuous disclosure]

Section 3. [Information on indices, etc.] (63)

1. [Reason for the necessity of disclosure of information on the indices, etc.]
2. [Changes in the indices, etc.]

(Instructions on Preparation)

In the case of making a disclosure related to the following provisions in accordance with the Instructions on Preparation of Form 2, pursuant to those provisions, except for "Part I. Company information," "Section 4. Information on reporting company," "2. Status of acquisition, etc. of treasury shares," and (36) and (38) relating to "4. Status of corporate governance , etc.," the terms "the submission date of the Statement," "the latest reference date of submission of the Statement," and "the latest reference date" in the Instructions on Preparation of that Form are

deemed to be replaced with "the end of the current consolidated fiscal year" (or, if consolidated financial statements are not prepared, "the end of the current business year"); the phrase "the latest five consolidated fiscal years" is deemed to be replaced with "the four consolidated fiscal years prior to the current consolidated fiscal year and the current consolidated fiscal year"; the phrases "the latest two consolidated fiscal years" and "the latest two consolidated fiscal years, etc." are deemed to be replaced with "the consolidated fiscal year immediately prior to the current consolidated fiscal year and the current consolidated fiscal year"; the phrases "the latest consolidated fiscal year" and "the latest consolidated fiscal year, etc." are deemed to be replaced with "the current consolidated fiscal year"; the phrases "the end of the latest consolidated fiscal year" and "the end of the latest consolidated fiscal year, etc." are deemed to be replaced with "the end of the current consolidated fiscal year"; the phrase "the latest five business years" is deemed to be replaced with "the four business years prior to the current business year and the current business year"; the phrases "the latest two business years" and "the latest two business years, etc." are deemed to be replaced with "the business year immediately prior to the current business year and the current business year"; the phrases "the latest business year" and "the latest business year, etc." are deemed to be replaced with "the current business year"; the phrase "the end of the latest business year" is deemed to be replaced with "the end of the current business year"; and the phrase "contained in the Statement" is deemed to be replaced with "contained in the annual securities report".

(1) General instructions

- a. In addition to the matters required to be stated pursuant to the following provisions, matters related to each item to be stated in an annual securities report (referred to below as a "report" in this Form) may also be stated.
- b. If consolidated financial statements are prepared based on designated international accounting standards (meaning the designated international accounting standards prescribed in Article 93 of the Regulation on Consolidated Financial Statements; the same applies below in this Form) (limited to the case where consolidated financial statements are prepared based on designated international accounting standards pursuant to that Article; the same applies below in this Form), and, with regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- c. Conversion of an amount denominated in non-Japanese currency to Japanese currency under the provisions of b is to be based on the exchange rate on a reference date. State in the notes the reference date, exchange rate, type of exchange quotation, and other necessary information as the criteria of conversion used for the conversion.
- d. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose the relevant information in accordance with these instructions.
- e. The matters stated in "Part I. Company information" may be explained by using figures. In this case, the matters to be stated need to be represented in

an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.

- f. This Form (including the instructions on preparation) primarily relates to a company with company auditors. For a company with an audit and supervisory committee or a company with a nominating committee, etc., disclose the relevant information in accordance with these instructions. For example, when stating the status of resolutions by the board of directors, in the case of stating the status of decisions by directors as delegated by resolution by the board of directors as referred to in Article 339-13, paragraph (5) or (6) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the directors, and in the case of stating the status of decisions by executive officers as delegated by resolution by the board of directors as referred to in Article 416, paragraph (4) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the executive officers.
- g. If the company submits this report before the annual shareholders meeting for the relevant business year, and the matters disclosed in this report and related matters are matters for resolution at that annual shareholders meeting or at the board of directors meeting planned to be held immediately after that annual shareholders meeting, state such fact and the outline of those matters in the respective parts.
- h. The matters stated in "Part I. Company information" in the case where the reporting company is a membership company are to be stated in accordance with (5) through (58).
- i. When stating matters concerning the prospects in "Part I. Company information," "Section 2. Business status," "1. Business management policy, business management environment, problems to be dealt with, etc." through "4. Management's discussion and analysis of financial position, operating results, and cash flow status," state that the relevant matters are based on the judgement as of the end of the relevant consolidated business year (or, if consolidated financial statements have not been prepared, as of the end of the current business year).

(2) Company name

If the reporting entity is a designated corporation, state information by replacing the term "company" with "designated corporation."

(3) Deleted

(4) Place for public inspection

Disclose the relevant information in accordance with Instructions on Preparation (7) of Form 2.

(5) Transition of major management indicators, etc.

- a. Disclose the relevant information in accordance with Instructions on Preparation (25) of Form 2. In this case, in Instructions on Preparation (25) of Form 2, the phrase "six business years (or, if one business year consists of six months, 11 business years)" is deemed to be replaced with "five business

years prior to the current business year (or, if one business year consists of six months, 10 business years prior to the current business year)", and the phrase "five business years earlier" is deemed to be replaced with "four business years prior to the current business year (or, if one business year consists of six months, nine business years prior to the current business year)".

- b. If two consolidated fiscal years have not elapsed from the end of the first consolidated fiscal year that arrives after the submission date of the securities registration statement using Form 2-4, state the transition of major management indicators, etc. for the period from the oldest consolidated fiscal year listed in "Part II. Company information," "Section 1. Company outlines," "1. Transition of major management indicators, etc." of that Form to the current consolidated fiscal year.
- c. If two business years (or, if one business year consists of six months, four business years) have not elapsed from the end of the first business year that arrives after the submission date of the securities registration statement using Form 2-4, state the transition of major management indicators, etc. for four business years prior to the reporting company's current business year and the current business year (or, if one business year consists of six months, nine business years prior to the current business year and the current business year; the same applies below in (23) and (63)) (if five business years have not elapsed from incorporation of the company, from the first business year after the incorporation of the company to the current business year). However, respective figures calculated based on the provisions of the Regulation on Accounting of Companies (Ministry of Justice Order No. 13 of 2006) may be stated for the transition of major management indicators, etc. for four business years prior to the current business year and the current business year, which pertains to the period before the same business year as the oldest consolidated fiscal year prescribed in b. In addition, when stating the respective figures calculated based on the provisions of the Regulation on Accounting of Companies, state in the notes in the margin such fact and the fact that audit certification under Article 193-2, paragraph (1) of the Act has not been received.

(6) Company's history

Disclose the relevant information in accordance with Instructions on Preparation (26) of Form 2.

(7) Details of business

Disclose the relevant information in accordance with Instructions on Preparation (27) of Form 2. In this case, the phrase "If the reporting company falls under the category of the specified listed company, etc. prescribed in Article 49, paragraph (2) of the Cabinet Office Order on Restrictions on Securities Transactions (Cabinet Office Order No. 59 of 2007)" in Instructions on Preparation (27)c of Form 2 is deemed to be replaced with "If the reporting company will fall under the category of the specified listed company, etc. prescribed in Article 49, paragraph (2) of the Cabinet Office Order on Restrictions on Securities Transactions (Cabinet Office Order No. 59 of 2007) as

a result of this report being made available for public inspection".

(8) Outline of associated companies

Disclose the relevant information in accordance with Instructions on Preparation (28) of Form 2.

(9) Company's employees

Disclose the relevant information in accordance with Instructions on Preparation (29) of Form 2.

(10) Business management policy, business management environment, problems to be dealt with, etc.

Disclose the relevant information in accordance with Instructions on Preparation (30) of Form 2.

(10-2) Perspectives and initiatives on sustainability

Disclose the relevant information in accordance with Instructions on Preparation (30-2) of Form 2.

(11) Business-related risks, etc.

Disclose the relevant information in accordance with Instructions on Preparation (31) of Form 2.

(12) Management's discussion and analysis of financial position, operating results, and cash flow status

Disclose the relevant information in accordance with Instructions on Preparation (32) of Form 2.

(13) Material contracts, etc. for business management

Disclose the relevant information in accordance with Instructions on Preparation (33) of Form 2.

(14) Research and development activities

Disclose the relevant information in accordance with Instructions on Preparation (34) of Form 2.

(15) Outline of capital investment, etc.

Disclose the relevant information in accordance with Instructions on Preparation (35) of Form 2.

(16) Major facilities and equipment

Disclose the relevant information in accordance with Instructions on Preparation (36) of Form 2.

(17) Plan on installation, disposal, etc. of facilities and equipment

Disclose the relevant information in accordance with Instructions on Preparation (37) of Form 2.

(18) Total number of shares and other information

a. In the section titled "Total number of authorized shares," state the total number of authorized shares or the total number of authorized shares in a class specified in the articles of incorporation as of the end of the current business year.

If the company is a company with class shares, state the total number of authorized shares in a class for each class of shares, and in the section titled "Total," state the total number of authorized shares.

In addition, if there was an increase or decrease in the total number of authorized shares specified in the articles of incorporation between the last

day of the current business year and the submission date of the report, state in the margin such fact, the date of resolution, the day when the number of shares increased or decreased, amount by which the number of shares increased or decreased, and the total number of shares after the increase or decrease.

- b. In "Issued shares," state "Classes," "Number of shares issued as of the end of business year," "Number of shares issued as of the submission date," "Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered," and "Description" for each class of issued shares.
- c. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the section titled "Classes."
- d. In the section titled "Description," specifically state the features of the shares, including the share unit.

If in this case, if the company is a company with class shares, state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters stated in the items of Article 108, paragraph (1) of the Companies Act and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters listed in the items of Article 107, paragraph (1) of the Companies Act, state the specific details of those matters.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the section, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- e. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters in the margin.
 - (a) In cases where Article 19, paragraph (9) applies, the contents of the derivatives transactions or other transactions provided in that paragraph
 - (b) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, such fact)
 - (c) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no such agreement, such fact)
 - (d) If the reporting entity knows that there is an agreement made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share

certificates of the reporting entity, the content of that agreement.

- (e) Other matters necessary to ensure the protection of investors
- f. If the company issues shares of two or more different classes with different provisions and conditions regarding the matters stated in the items of Article 108, paragraph (1) of the Companies Act (referred to below as "two or more classes of shares"), and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features of those shares, state such fact and the reason for the difference in the margin. In this case, if there is any matter to be specifically stated in relation to the holding of shares or the exercise of voting rights, state the details of that matter.
- g. In the section titled "Number of shares issued," state the number of shares issued as of the end of the current business year and as of the submission date of the report.

If the company issues share options or corporate bonds with share options (including the case where it issues convertible corporate bonds or corporate bonds with warrants which are deemed to be corporate bonds with share options pursuant to Article 19, paragraph (2) of the Act on the Arrangement of Related Acts that Accompany the Enforcement of Acts that Revise Parts of the Commercial Code, etc. (Act No. 129 of 2001) or securities with warrants which are deemed to be share option certificates pursuant to paragraph (3) of that Article (referred to as "old convertible corporate bonds, etc." in g and (23))), the number of shares issued to be stated in the section titled "As of the submission date" may be the number as of the end of the month before the month containing the submission date of the report, only with regard to the number of shares resulting from exercise of those share options (including exercise of rights represented by old convertible corporate bonds, etc.). However, state such fact in the margin.

- h. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property in the margin.
 - i. In the case of a cooperative financial institution, state information separately for ordinary equity investment and preferred equity investment (the same applies in "1. Information on shares, etc.," "(4) Changes in total number of issued shares, stated capital, etc." to "3. Dividend policy").
 - j. In the case of a mutual company, this information is not required to be stated (the same applies in "1. Information on shares, etc.," "(5) Information on each shareholder" to "(8) Contents of share ownership system for officers and employees").
- (19) Contents of stock option system

Disclose the relevant information in accordance with Instructions on Preparation (39) of Form 2. In this case, in Instructions on Preparation (39) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "Statement" is deemed to be replaced with "report".

(20) Description of rights plan

Disclose the relevant information in accordance with Instructions on Preparation (40) of Form 2. In this case, in Instructions on Preparation (40) of

Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "Statement" is deemed to be replaced with "report".

(21) Status of other share options, etc.

Disclose the relevant information in accordance with Instructions on Preparation (41) of Form 2. In this case, in Instructions on Preparation (41) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "Statement" is deemed to be replaced with "report".

(22) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

- a. If the company issues multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose the relevant information for each class.
- b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other equivalent value.
- c. In the section titled "Fourth quarterly accounting period," state relevant information for the period between the date immediately after the last day of the quarterly accounting period or interim accounting period related to a quarterly securities report or semiannual securities report that was recently submitted or should have been submitted to the last day of the current business year.

(23) Changes in total number of issued shares, stated capital, etc.

- a. State the increase or decrease in the total number of issued shares, stated capital, and capital reserve for the four business years prior to the current business year and the current business year (or, as of the date of the last increase or decrease in the case where there was no increase or decrease in the total number of issued shares, stated capital, and capital reserve during this period).

In addition, if there was an increase or decrease in the total number of issued shares, stated capital, and capital reserve between the last day of the current business year and the submission date of the report, state in the notes this fact, the date of the increase or decrease, and a breakdown of the increase or decrease.

With regard to the increase in the total number of issued shares, stated capital, and capital reserve due to the exercise of share options (including the exercise of rights represented by old convertible corporate bonds, etc.), provide the relevant information in the notes for the period following the last day of the current business year and up to the end of the month immediately preceding the month containing the submission date of the report.

- b. For any increase in the total number of issued shares, stated capital, and capital reserve due to the issuance of new shares, state the manner of issuance (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders), the issue price, and the amount to be incorporated into the stated capital in the margin.

In the case of a merger, disclose the name of the counterparty to the merger and the merger ratio in the margin.

For any increase in the total number of issued shares, stated capital, and capital reserve resulting from the exercise of share options (including the exercise of rights represented by old convertible corporate bonds, etc.), disclose the total amount for each business year and state this fact in the margin.

For any increase in the stated capital in the case of capitalization of reserves specified by law such as retained earnings reserve, capital reserve, or reassessment reserve or capitalization by appropriation of surplus, state the details of the increase in the margin.

For any decrease in the total number of issued shares, stated capital, and capital reserve, disclose the reason and the capital reduction ratio, etc. in the margin.

- c. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) for the current business year as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details of the change in the margin.
- d. In the case of a mutual company, omit the statement concerning the total number of issued shares, state information by replacing the term "stated capital, and capital reserve" with "total amount of funds, etc.," and state in the notes the outline of the funds, etc. and the amount of the reserve for redemption of funds. The "funds, etc." means funds and the reserve for redemption of funds prescribed in Article 56 of the Insurance Business Act.

(24) Information on each shareholder

- a. Disclose "Information on each shareholder" as of the record date (meaning the record date prescribed in Article 124, paragraph (1) of the Companies Act; the same applies in (25)a and (26)a) for exercise of voting rights at the reporting company's shareholders meeting or general meeting of class shareholders. However, if it is difficult to do so, disclose "Information on each shareholder" as of the end of the current business year.

If the company issues two or more classes of shares, disclose information that clarifies the status of each holder for each class.

- b. In the section titled "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. In the section titled "Foreign corporations, etc.," state the information separately for non-individuals such as corporations established under laws and regulations of a foreign country and individuals that have foreign nationality.
- d. In the section titled "Status of shares less than one unit," state the total number of shares less than one unit.

(25) Information on major shareholders

- a. Disclose "Information on major shareholders" as of the record date for exercise

of voting rights at the reporting company's shareholders meeting or general meeting of class shareholders. However, if it is difficult to do so, disclose "Information on major shareholders" as of the end of the current business year.

- b. In the section titled "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
- c. State about 10 major shareholders holding the largest number of shares in descending order (excluding the reporting company), and for shareholders that are deemed to have no voting rights pursuant to Article 67, paragraph (1) of the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006), also state such fact. However, if the company issues shares of two or more different classes and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights, also state about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, the disclosure of the address may include the municipality (meaning the municipality provided in Article 21, paragraph (2)).

- d. During the current business year, if there has been any change to major shareholders, state such fact in the notes.
- e. If a statement of large-volume holdings, etc. related to share certificates, etc. issued by the company has been made available for public inspection pursuant to Article 27-30-7 of the Act, or if the company has received a copy of a statement of large-volume holdings, etc. (including cases where the statement is deemed to have been sent pursuant to Article 27-30-11, paragraph (4) of the Act), and if the holding status of share certificates, etc. reported by the submitter in that document differs from the information disclosed in the shareholder register, confirm and state the actual holding status.

If the disclosed contents differ considerably and it is not possible to confirm the actual holding status, state in the notes this fact and the contents disclosed in the statement of large-volume holdings, etc.

(26) Status of voting rights

- a. Disclose "Status of voting rights" as of the record date for the exercise of voting rights at the reporting company's shareholders meeting or the general meeting of class shareholders. However, if it is difficult to do so, disclose "Status of voting rights" as of the end of the current business year.

Regarding the shares to be stated in each section, if the company issues two or more classes of shares, disclose information that clarifies the number of shares for each class.

- b. In the section titled "Shares with no voting rights," state the total number and features of shares with no voting rights (excluding shares less than one unit).
- c. In the section titled "Shares with restricted voting rights (treasury shares,

- etc.)," state, for each class, the total number and features of share with restricted voting rights (excluding shares less than one unit; the same applies in d), which are treasury shares and reciprocally held shares.
- d. In the section titled "Shares with restricted voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with restricted voting rights other than those that fall under c.
 - e. In the section titled "Shares with full voting rights (treasury shares, etc.)," state, for each class, the total number and features of share with full voting rights, which are treasury shares and reciprocally held shares.
 - f. In the section titled "Shares with full voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with full voting rights other than those that fall under e.
 - g. In the section titled "Shares less than one unit," state, for each class, the total number of shares less than one unit.
 - h. In the section titled "Number of shares held in others' names," state the number of shares held in another person's name (or under a fictitious name), and state the reason for holding them in another person's name as well as the name and address of the registered holder in the margin.

With regard to shares for which the company is the holder in the shareholder register, but which are not substantially held by the company, state such fact and the number of those shares in the margin.

- i. Between the date of commencement of the current business year and the submission date of the report, if the company has concluded a promise concerning the holding period, etc. of shares (for a company whose shares are already listed on a financial instruments exchange or whose shares are registered with an authorized financial instruments firms association as over-the-counter traded securities at the time of the issuance of those shares, limited to shares of which the total amount of the issue value is 100 million yen or more) with the acquirer, etc., and the acquirer has implemented a transfer (excluding acceptance of transfer) of the shares, state the date of transfer, holder before the transfer, holder after the transfer, details of the transfer, reason for the transfer, etc. in accordance with Form 2-4, Part IV, Section 2-3 "Status of transfer of shares, etc. by acquirer."
- (27) Contents of share ownership system for officers and employees
- Disclose the relevant information in accordance with Instructions on Preparation (46) of Form 2.
- (28) Status of acquisition, etc. of treasury shares

State the status of the acquisition, etc. of treasury shares in the current business year and during the period between the last day of the current business year and the submission date of the report (referred to as the "current period" in this Form), for each reason for the acquisition of treasury shares and for each class of shares. If the period during which the company is able to acquire treasury shares by resolution of the shareholders meeting or the board of directors, or any part of that period, falls within the current business year or the current period, disclose this information even if the company did not acquire treasury shares by resolution of the shareholders meeting or the board of

directors during the current business year or the current period.

(29) Class of shares, etc.

Disclose the relevant information in accordance with Instructions on Preparation (48) of Form 2.

(30) Status of acquisition by resolution of shareholders meeting

Disclose the relevant information in accordance with Instructions on Preparation (49) of Form 2. In this case, in Instructions on Preparation (49) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "latest period" is deemed to be replaced with "current period".

(31) Status of acquisition by resolution of board of directors

Disclose the relevant information in accordance with Instructions on Preparation (50) of Form 2. In this case, in Instructions on Preparation (50) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "latest period" is deemed to be replaced with "current period".

(32) Acquisition not based on resolution of shareholders meeting or board of directors

Disclose the relevant information in accordance with Instructions on Preparation (51) of Form 2.

(33) Status of disposal of acquired treasury shares and holding of treasury shares

Disclose the relevant information in accordance with Instructions on Preparation (52) of Form 2. In this case, in Instructions on Preparation (52) of Form 2, the term "latest business year" is deemed to be replaced with "current business year" and the term "Statement" is deemed to be replaced with "report".

(34) Dividend policy

a. For a dividend policy, disclose the basic policy for dividend (or, in the case of a mutual company, policy dividends), the basic policy on the number of dividend occurrences in each business year, the decision-making body responsible for dividends, the approach used for determining dividends in the current business year, and the purpose of internally retained funds.

If the distributed property is something other than money, disclose the relevant details, and if the company has granted the right to demand that the stock company deliver money in lieu of the distributed property, also disclose the contents of that right.

If it is specified in the articles of incorporation that the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act may be distributed, state such fact.

b. If the company distributed the dividend of surplus prescribed in Article 453 of the Companies Act (referred to below as "dividend of surplus" in b and c) in the current business year, state in the notes the date of resolution of shareholders meeting or board of directors and the total amount of dividend for each resolution, and the amount of dividend per share, as to the dividend of surplus.

c. If the company receives restriction on dividend of surplus under provisions of law other than the Companies Act or under a contract, state in the notes this

fact and the associated details.

(35) Outline of corporate governance

Disclose the relevant information in accordance with Instructions on Preparation (54) of Form 2.

(36) Company's officers

Disclose the relevant information in accordance with Instructions on Preparation (55) (excluding d) of Form 2. In this case, in Instructions on Preparation (55) of Form 2, the term "submission date of the Statement" is deemed to be replaced with "submission date of the report".

(37) Status of audit

Disclose the relevant information in accordance with Instructions on Preparation (56) of Form 2.

(38) Remuneration for officers, etc.

Disclose the relevant information in accordance with Instructions on Preparation (57) of Form 2. In this case, in Instructions on Preparation (57) of Form 2, the terms "the most recent business year" and "submission date of the Statement" are deemed to be replaced with "the current business year" and "submission date of the report", respectively.

(39) Status of holding of shares

Disclose the relevant information in accordance with Instructions on Preparation (58) of Form 2.

(40) Accounting status

Disclose the relevant information in accordance with Instructions on Preparation (59) of Form 2.

(41) Consolidated financial statements

a. With regard to the consolidated balance sheet, consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement, consolidated statement of changes in net assets, and consolidated cash flow statement (if consolidated financial statements are prepared based on designated international accounting standards or if consolidated financial statements are prepared based on Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; the same applies below in this Form) (limited to the case where consolidated financial statements are prepared based on Japan's modified international standards pursuant to that Article; the same applies in (64-2)), statements equivalent to the consolidated balance sheet, consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement, consolidated statement of changes in net assets, and consolidated cash flow statement, respectively; the same applies below in this Form), state the statements for the current consolidated fiscal year prepared pursuant to the provisions of the Regulation on Consolidated Financial Statements. However, if consolidated financial statements for the consolidated fiscal year immediately prior to the current consolidated fiscal year are not stated in the securities registration statement

or report submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act, state the consolidated financial statements for the consolidated fiscal year immediately prior to the current consolidated fiscal year and the current consolidated fiscal year (excluding the comparative information prescribed in Article 8-3 of the Regulation on Consolidated Financial Statements), arranging the information for the consolidated fiscal year immediately prior to current consolidated fiscal year on the left-hand side, and information for the current consolidated financial year on the right-hand side.

- b. When preparing consolidated financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Consolidated Financial Statements, designated international accounting standards, or Japan's modified international standards, and appropriately state material matters that serve as the basis for preparing consolidated financial statements, notes to be included, consolidated supplementary schedules (if consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, an equivalent document; the same applies in (46)), and other matters according to the actual state of the company.
- c. The audit report on consolidated financial statements should be attached to the consolidated financial statements.

With regard to consolidated financial statements that have the same contents as consolidated financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the audit report on the already submitted consolidated financial statements is to be used.

(42) Consolidated balance sheet

Disclose the relevant information in accordance with Instructions on Preparation (61), main clause, of Form 2.

(43) Consolidated profit and loss statement and consolidated comprehensive income statement, or consolidated profit and loss and comprehensive income statement

Disclose the relevant information in accordance with Instructions on Preparation (62), main clause, of Form 2.

(44) Consolidated statement of changes in net assets

Disclose the relevant information in accordance with Instructions on Preparation (63), main clause, of Form 2.

(45) Consolidated cash flow statement

Disclose the relevant information in accordance with Instructions on Preparation (64), main clause, of Form 2.

(46) Consolidated supplementary schedules

Disclose the relevant information in accordance with Instructions on Preparation (65) of Form 2.

(47) Other

- a. After the end of the current consolidated fiscal year but before the submission

date of the report, if any fact occurs or is highly likely to occur that could result in significant changes in assets and liabilities or have a material impact on profit and loss, state the outline of such fact. However, disclosure may be omitted for any information that is already included in an extraordinary report or another part of this statement.

- b. Disclose the relevant information in accordance with Instructions on Preparation (66)c and d of Form 2.
- c. If there is any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline of that lawsuit.

(48) Financial statements

- a. With regard to the balance sheet, profit and loss statement, statement of changes in net assets, and cash flow statement (excluding the cash flow statement if consolidated financial statements are prepared), state the statements for the current business year prepared pursuant to the provisions of the Regulation on Financial Statements. However, if financial statements for the business year immediately prior to the current business year are not stated in the securities registration statement or the report submitted pursuant to Article 5, paragraph (1) or Article 24, paragraphs (1) through (3) of the Act, state the financial statements for the business year immediately prior to the current business year and the current business year (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements), arranging the information for the business year immediately prior to the current business year on the left-hand side, and information for the current business year on the right-hand side.
- b. If the reporting company has not prepared consolidated financial statements, but prepared financial statements based on designated international accounting standards pursuant to Article 129, paragraph (2) of the Regulation on Financial Statements, the company may add the item "Financial statements based on international accounting standards" below the financial statements stated pursuant to the provisions of (48) (excluding b) through (53), and state the financial statements prepared based on the designated international accounting standards. State the financial statements prepared based on the designated international accounting standards in accordance with (48) (excluding b) through (53).
- c. When preparing financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Financial Statements or designated international accounting standards, and state material matters that serve as the basis for preparing financial statements, notes to be included, supplementary schedules (if financial statements are prepared based on designated international accounting standards, an equivalent document; the same applies in (53)), and other matters according to the actual state of the company.
- d. The audit report on financial statements should be attached to the financial statements.

With regard to financial statements that have the same contents as financial statements included in a securities registration statement

previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the audit report on the already submitted financial statements are to be used.

- e. If latest two business years have not elapsed as a wholly owning parent company resulting from a share exchange or wholly owning parent company incorporated in a share transfer established through a share exchange or share transfer (referred to below as a "wholly owning parent company resulting from a share exchange, etc." in e), state the financial statements for the latest two business years (if consolidated financial statements are prepared, consolidated financial statements for the latest two consolidated fiscal years; excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements or Article 8-3 of the Regulation on Consolidated Financial Statements) of the company that became a wholly owned subsidiary company resulting from a share exchange or wholly owned subsidiary company resulting from a share transfer (referred to below as a "wholly owned subsidiary company resulting from a share exchange, etc." in e) through the share exchange or share transfer (excluding a company that was a consolidated subsidiary company of the wholly owning parent company resulting from a share exchange, etc.) in "2. Financial statements, etc.," "(3) Other."

However, if the company that became a wholly owned subsidiary company resulting from a share exchange, etc. is not a company submitting reports and its stated capital is less than 500 million yen, this is not required to be stated.

- f. If latest two business years have not elapsed after succeeding to a business through a company split, state the financial statements for the latest two business years (excluding the comparative information prescribed in Article 6 of the Regulation on Financial Statements) of the company that conducted the company split in "2. Financial statements, etc.," "(3) Other" (excluding the case where the business of the company that conducted the company split is immaterial compared to the business of the company in question).

However, if the company that conducted the company split is not a company submitting reports and its stated capital is less than 500 million yen, this is not required to be stated.

(49) Balance sheet

Disclose the relevant information in accordance with Instructions on Preparation (68), main clause, of Form 2.

(50) Profit and loss statement

Disclose the relevant information in accordance with Instructions on Preparation (69)a main clause and b of Form 2.

(51) Statement of changes in net assets

Disclose the relevant information in accordance with Instructions on Preparation (70), main clause, of Form 2.

(52) Cash flow statement

Disclose the relevant information in accordance with Instructions on Preparation (71), main clause, of Form 2.

(53) Supplementary schedules

Disclose the relevant information in accordance with Instructions on Preparation (72) of Form 2.

(54) Major assets and liabilities

Disclose the relevant information in accordance with Instructions on Preparation (73) of Form 2.

(55) Other

a. After the end of the current business year but before the submission date of the report, if any fact occurs or is highly likely to occur that could result in significant changes in assets and liabilities or have a material impact on profit and loss, state the outline of such fact. However, disclosure may be omitted for any information that is already included in an extraordinary report or another part of this statement.

b. Disclose the relevant information in accordance with Instructions on Preparation (74)d and e of Form 2.

c. If there is any important lawsuit, etc. concerning business and other matters of the reporting company, state the outline of that lawsuit.

(56) Information on reporting company's share handling businesses

Disclose the relevant information in accordance with Instructions on Preparation (75) of Form 2. In this case, in Instructions on Preparation (75) of Form 2, the term "submission date of the Statement" is deemed to be replaced with "end of the current business year".

If there was a change in the stated content between the last day of the current business year and the submission date of the report, state in the notes this fact and the details of the change.

(57) Information on parent company, etc. of reporting company

State the name of the parent company, etc. prescribed in Article 24-7, paragraph (1) of the Act, and if there is no such parent company, etc., state such fact.

(58) Other matters for reference

a. Between the date of commencement of the current business year and the submission date of the report, if any documents referred to in the items of Article 25, paragraph (1) of the Act are submitted, state the names and dates of submission of the documents.

b. If an extraordinary report is contained in the documents, also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.

c. If an amendment report is contained in the documents, also state the name of the document to which the amendment report relates.

(59) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds (limited to those that are the securities stated in Article 24, paragraph (1), items (i) through (iii) of the Act, and excluding short-term corporate bonds; referred to as "corporate bonds, etc. for public offering" in (60)a and (61)a) issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of corporate bonds, etc. handled by a book-entry transfer

institution, amount to be redeemed, outstanding amount of redemption as of the end of the current business year of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(60) Matters related to the guarantor company subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the report on the latest business year of the guarantor company already submitted as of the submission date of this report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the quarterly securities report (if there are two or more quarterly securities reports, meaning the latest one) or semiannual securities report), an extraordinary report subsequently submitted, and their amendment reports.

If the report on the latest business year of the guarantor company as of the submission date of this report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of the report falls is expected to be submitted without delay after the submission of this report, add a note of such fact.

- c. For "(ii) Extraordinary report," add a note of the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- d. For "(iii) Amendment report," state in the notes the name of the document to which the amendment report relates.

(61) Matters related to the guarantor company not subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
- b. State the company name, representative person's title, and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year as of the submission date of this report, in accordance with "Part I. Company information," "Section 1. Company outlines" through "Section 5. Accounting status" of this Form. However, if the guarantor company's business year is one year, and if this report is submitted after the elapse of about nine months from the date of commencement of the business year of the guarantor company in which the submission date of this report falls, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in accordance with "Part I. Company information," "Section 1. Company outlines" through "Section 5. Accounting status" of Form 5.

Disclosure of a consolidated cash flow statement, cash flow statement, interim consolidated cash flow statement, and interim cash flow statement

may be omitted.

(62) Information on companies other than guarantor companies

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, excluding guarantor companies, that are judged to have a material impact on investment decisions (such as the issuer of securities subject to the exercise of options when the securities issued by the reporting company are covered warrants, a company accepting deposits when such securities are depositary receipts, or a trustee when such securities are beneficiary certificates of securities in trust).

- a. For "1. Reason for the necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed, or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company subject to continuous disclosure" and "3. Matters related to the company not subject to continuous disclosure," disclose the relevant information in accordance with Part II, "Section 1. Information on the guarantor company," "2. Matters related to the guarantor company subject to continuous disclosure" and "3. Matters related to the guarantor company not subject to continuous disclosure."
- c. With regard to a linked subsidiary company, refer to consolidated cash flow statements for the latest two consolidated fiscal years or cash flow statements for the latest two business years. However, if consolidated cash flow statements and cash flow statements are not prepared, state the status of consolidated cash flow or cash flow in the same manner as such statements.

(63) Information on indices, etc.

Disclose information on indices, etc. judged to have a material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for the necessity of disclosure of information on the indices, etc.," disclose the reasons and details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the four business years prior to the current business year and the current business year, as well as the monthly highest/lowest values of the indices, etc. for the latest six months in the current business year.

(64) Amendment of consolidated financial statements based on designated international accounting standards

If consolidated financial statements were prepared based on designated international accounting standards, and the consolidated financial statements for the consolidated fiscal year immediately prior to current consolidated fiscal year were amended in accordance with those standards, disclose the amended contents and indicate that the amendment was made with regard to matters to be disclosed in the report (excluding the amended consolidated financial

statements) that are related to the amendment.

(64-2) Amendment of consolidated financial statements based on Japan's modified international standards

If consolidated financial statements were prepared based on Japan's modified international standards, and the consolidated financial statements for the consolidated fiscal year immediately prior to current consolidated fiscal year were amended in accordance with those standards, disclose the amended contents and indicate that the amendment was made with regard to matters to be disclosed in the report (excluding the amended consolidated financial statements) that are related to the amendment.

(65) Replacement of terms

- a. If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.
- b. If the reporting entity is an incorporated educational institution, etc., state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "monetary claim to the incorporated educational institution, etc.," "incorporated educational institution, etc.," and "incorporated educational institution, etc.," respectively.

(66) Special exception related to social medical care corporation bond certificates

If the reporting entity is an issuer of social medical care corporation bond certificates, for items in "Part I. Company information," "Section 2. Business status," "4. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose the relevant information in accordance with Instructions on Preparation (88) of Form 2.

(67) Special exception related to incorporated educational institutions, etc.

If the reporting entity is an incorporated educational institution, etc., for items in "Part I. Company information," "Section 2. Business status," "4. Management's discussion and analysis of financial position, operating results, and cash flow status" and "Section 5. Accounting status" disclose the relevant information in accordance with Instructions on Preparation (89) of Form 2.

Form 4-3

[Cover page]

[Document to be submitted]

[Provision]

Quarterly securities report

Article 24-4-7, paragraph () of the
Financial Instruments and Exchange
Act

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local Finance
Branch Bureau)

[Submission date]

[Quarterly accounting period]

_____ th period, _____ th quarter (from
to _____)

[Company name] (2)

[Company name in English]

[Title and name of representative person] (3)

[Location of head office]

[Telephone number]

[Name of contact person]

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Place for public inspection] (4)

Name:
(Location)

Part I. [Company information]

Section 1. [Company outlines]

1. [Transition of major management indicators, etc.] (5)

2. [Details of business] (6)

Section 2. [Outline of business]

1. [Business-related risks, etc.] (7)

2. [Management's discussion and analysis of financial position, operating results,
and cash flow status]

3. [Material contracts, etc. for business management] (9)

Section 3. [Information on reporting company]

1. [Information on shares, etc.]

(1) [Total number of shares and other information] (10)

(i) [Total number of shares]

| Classes | Total number of authorized shares |
|---------|-----------------------------------|
| | |
| | |
| Total | |

(ii) [Issued shares]

| Classes | Number of shares issued as of the | Number of shares issued as | Name of financial instruments | Description |
|---------|--------------------------------------|-------------------------------|----------------------------------|-------------|
|---------|--------------------------------------|-------------------------------|----------------------------------|-------------|

| | end of th quarterly accounting period (Date) | of the submission date (Date) | exchange on which shares are listed or authorized financial instruments firms association with which shares are registered | |
|-------|---|-------------------------------------|---|---|
| | | | | |
| | | | | |
| Total | | | — | — |

(2) [Status of share options, etc.]

(i) [Contents of stock option system] (11)

(ii) [Status of other share options, etc.] (12)

(3) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (13)

| | th quarterly accounting period (From to) |
|---|--|
| Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the quarterly accounting period | |
| Number of shares delivered in relation to the exercise of rights during the quarterly accounting period | |
| Average exercise value, etc. in relation to the exercise of rights during the quarterly accounting period | |
| Amount of fund procured in relation to the exercise of rights during the quarterly accounting period | |
| Aggregate number of corporate bond certificates, etc. with share options subject to exercise value change exercised as of the last day of the quarterly accounting period | |
| Aggregate number of shares | |

| | |
|---|--|
| subject to corporate bond certificates, etc. with share options subject to exercise value change delivered as of the last day of the quarterly accounting period | |
| Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the quarterly accounting period | |
| Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the quarterly accounting period | |

(4) [Changes in total number of issued shares, stated capital, etc.] (14)

| Date | Increase/decrease in total number of issued shares | Outstanding balance of total number of issued shares | Increase/decrease in amount of stated capital (in Yen) | Outstanding balance of amount of stated capital (in Yen) | Increase/decrease in amount of capital reserves (in Yen) | Outstanding balance of amount of capital reserve (in Yen) |
|------|--|--|--|--|--|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

(5) [Information on major shareholders] (15) Reference date:

| Name | Address | Number of shares held | Ratio of number of shares held to the total number of issued shares (excluding treasury shares) (%) |
|-------|---------|-----------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |
| Total | — | | |

(6) [Status of voting rights] (16)

(i) [Issued shares]

Reference date:

| Items | Number of shares | Number of voting rights | Description |
|--|------------------|-------------------------|-------------|
| Shares with no voting rights | | — | |
| Shares with restricted voting rights (treasury shares, etc.) | | — | |
| Shares with restricted voting rights (other) | | | |
| Shares with full voting rights (treasury shares, etc.) | | — | |
| Shares with full voting rights (other) | | | |
| Shares less than one unit | | — | |
| Total number of issued shares | | — | — |
| Number of voting rights held by all shareholders | — | | — |

(ii) [Treasury shares, etc.]

Reference date:

| Name of shareholder | Address of shareholder | Number of shares held in own name | Number of shares held in others' names | Total number of shares held | Ratio of number of shares held to the total number of issued shares (%) |
|---------------------|------------------------|-----------------------------------|--|-----------------------------|---|
| | | | | | |
| Total | — | | | | |

2. [Company's officers] (17)

Section 4. [Accounting status] (18)

1. [Quarterly consolidated financial statements] (19)

(1) [Quarterly consolidated balance sheet] (20)

(2) [Quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement] or [Quarterly consolidated profit and loss and comprehensive income statement] (21)

(3) [Quarterly consolidated cash flow statement] (23)

2. [Other] (24)

Part II. [Information on the guarantor company, etc. of the reporting company]

Section 1. [Information on the guarantor company]

1. [Corporate bonds for guarantee] (31)

2. [Matters related to the guarantor company subject to continuous disclosure] (32)

(1) [Documents submitted by the guarantor company]

(i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the

director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____.

(ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this quarterly securities report (date: _____), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____.

(iii) [Amendment report]

An amendment report (an amendment report related to _____above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on _____.

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to the guarantor company not subject to continuous disclosure] (33)

Section 2. [Information on companies other than guarantor companies] (34)

1. [Reason for the necessity of disclosure of information on the company]
2. [Matters related to the company subject to continuous disclosure]
3. [Matters related to the company not subject to continuous disclosure]

Section 3. [Information on indices, etc.] (35)

1. [Reason for the necessity of disclosure of information on the indices, etc.]
2. [Changes in the indices, etc.]

(Instructions on Preparation)

(1) General instructions

- a. In addition to the matters required to be stated pursuant to the following provisions, matters related to each item to be included in a quarterly securities report may also be disclosed.
- b. If quarterly consolidated financial statements are prepared based on designated international accounting standards (meaning the designated international accounting standards prescribed in Article 93 of the Regulation on Consolidated Financial Statements; the same applies below in this Form) (limited to the case where quarterly consolidated financial statements are prepared based on designated international accounting standards pursuant to Article 93 of the Regulation on Quarterly Consolidated Financial Statements; the same applies below in this Form), and, with regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- c. Conversion of an amount denominated in non-Japanese currency to Japanese currency under the provisions of b is to be based on the exchange rate on a reference date. State in the notes the reference date, exchange rate, type of exchange quotation, and other necessary information as the criteria of conversion used for the conversion.
- d. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors,

disclose the relevant information in accordance with these instructions.

- e. The matters stated in the quarterly securities report may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
 - f. This Form (including the instructions on preparation) primarily relates to a company with company auditors. For a company with an audit and supervisory committee or a company with a nominating committee, etc., disclose the relevant information in accordance with these instructions. For example, when stating the status of resolutions by the board of directors, in the case of stating the status of decisions by directors as delegated by resolution by the board of directors as referred to in Article 339-13, paragraph (5) or (6) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the directors, and in the case of stating the status of decisions by executive officers as delegated by resolution by the board of directors as referred to in Article 416, paragraph (4) of that Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the executive officers.
 - g. As used in this Form, the term "cumulative quarterly consolidated accounting period" means the cumulative quarterly consolidated accounting period prescribed in Article 3, item (vii) of the Regulation on Quarterly Consolidated Financial Statements, and the term "cumulative quarterly accounting period" means the cumulative quarterly accounting period prescribed in item (vi) of that Article.
 - h. The matters stated in "Part I. Company information" are to be stated in accordance with items (5) through (30) in the case of a reporting company that is a membership company.
- (2) Company name
- If the reporting entity is a designated corporation, state information by replacing the term "company" with "designated corporation."
- (3) Deleted
- (4) Place for public inspection
- State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.
- (5) Transition of major management indicators, etc.
- a. If the reporting company prepares quarterly consolidated financial statements (excluding cases where the reporting company is a company engaged in specified business (meaning a company engaged in the business prescribed in Article 17-15, paragraph (2); the same applies below in this Form) and the current quarterly consolidated accounting period is the second quarterly consolidated accounting period (meaning the quarterly consolidated accounting period following the first quarterly consolidated accounting period (referred to below as the "first quarterly consolidated accounting period" in this Form) of the current consolidated fiscal year; the same applies below in

this Form)), state the transition of the following major management indicators, etc. for the current cumulative quarterly consolidated accounting period, the cumulative quarterly consolidated accounting period in the previous year corresponding to the current cumulative quarterly consolidated accounting period (referred to below as the "same cumulative quarterly consolidated accounting period of the previous year" in this Form), and the latest consolidated fiscal year (if quarterly consolidated financial statements are prepared based on designated international accounting standards or quarterly consolidated financial statements are prepared based on Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; the same applies below in this Form) (limited to the case where quarterly consolidated financial statements are prepared based on Japan's modified international standards pursuant to Article 94 of the Regulation on Quarterly Consolidated Financial Statements; the same applies below in this Form), indicators, etc. equivalent to these management indicators, etc. (in the case of stating consolidated financial statements for the latest consolidated fiscal year prepared based on designated international accounting standards pursuant to (18)h or consolidated financial statements for the latest consolidated fiscal year prepared based on Japan's modified international standards pursuant to (18)i, indicators, etc. equivalent to those indicators)). However, for (a), (c), and (i), when disclosing a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period in "Section 4. Accounting status," also state information for the current quarterly consolidated accounting period and the quarterly consolidated accounting period in the previous year corresponding to the current quarterly consolidated accounting period (referred to below as the "same quarterly consolidated accounting period of the previous year" in this Form) in parentheses; for (g), (h), and (m), state information for the current cumulative quarterly consolidated accounting period, the last day of the same cumulative quarterly consolidated accounting period of the previous year, and the last day of the latest consolidated fiscal year; and for (n), (o), (p), and (q), if the current quarterly consolidated accounting period is the second quarterly consolidated accounting period or if it is a quarterly consolidated accounting period other than the second quarterly consolidated accounting period and a quarterly consolidated cash flow statement is disclosed in "Section 4. Accounting status," state information for the current cumulative quarterly consolidated accounting period, the same cumulative quarterly consolidated accounting period of the previous year, and the latest consolidated fiscal year.

(a) Net sales

(b) Amount of ordinary income or amount of ordinary loss

(c) Amount of quarterly net income attributable to shareholders of the parent company or amount of quarterly net loss attributable to shareholders of the parent company

- (d) Amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of the parent company for the current period
- (e) Amount of quarterly comprehensive income
- (f) Amount of comprehensive income
- (g) Amount of net assets
- (h) Total amount of assets
- (i) Amount of quarterly net income per share or the amount of quarterly net loss per share (meaning the amount of quarterly net income per share or the amount of quarterly net loss per share that must be stated in the notes pursuant to Article 78, paragraph (1) of the Regulation on Quarterly Consolidated Financial Statements)
- (j) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be stated in the notes pursuant to Article 65-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
- (k) Diluted amount of quarterly net income per share (meaning the diluted amount of quarterly net income per share prescribed in Article 78-2 of the Regulation on Quarterly Consolidated Financial Statements)
- (l) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 65-3 of the Regulation on Consolidated Financial Statements)
- (m) Capital adequacy ratio (for a quarterly consolidated accounting period: the ratio obtained by deducting, from the amount of net assets for the quarterly consolidated accounting period, the amount of share subscription rights to be presented pursuant to Article 43-2-2 of the Regulation on Consolidated Financial Statements, as applied mutatis mutandis pursuant to Article 56-2 of the Regulation on Quarterly Consolidated Financial Statements, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the Regulation on Consolidated Financial Statements, as applied mutatis mutandis pursuant to Article 57 of the Regulation on Quarterly Consolidated Financial Statements, and the amount of non-controlling interests prescribed in Article 58 of the Regulation on Quarterly Consolidated Financial Statements, and dividing the result by the total amount of assets for the quarterly consolidated accounting period; and for a consolidated fiscal year: the ratio obtained by deducting, from the amount of net assets for the consolidated fiscal year, the amount of share subscription rights to be presented pursuant to Article 43-2-2 of the Regulation on Consolidated Financial Statements, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the Regulation on Consolidated Financial Statements, and the amount of non-controlling interests prescribed in Article 2, item (xii) of the Regulation on Consolidated Financial Statements, and dividing the result by the total amount of assets for the consolidated fiscal year)
- (n) Cash flows from operating activities

- (o) Cash flows from investment activities
 - (p) Cash flows from financing activities
 - (q) Balances of cash and cash equivalents at the end of the quarter or at the end of the period
- b. If the reporting company prepares quarterly consolidated financial statements (excluding cases where the reporting company is a company engaged in specified business and the current quarterly consolidated accounting period is the second quarterly consolidated accounting period), state the amount of quarterly net income per share or the amount of quarterly net loss per share for the current quarterly consolidated accounting period and the same quarterly consolidated accounting period of the previous year (the amount of quarterly net income per share or the amount of quarterly net loss per share that must be stated in the notes pursuant to Article 78, paragraph (1) of the Regulation on Quarterly Consolidated Financial Statements or an amount calculated in the same manner as these amounts). However, this does not apply if the amount is stated in a.
- c. If the reporting company has not prepared quarterly consolidated financial statements (excluding cases where the reporting company is a company engaged in specified business and the current quarterly accounting period is the second quarterly accounting period (meaning the quarterly accounting period following the first quarterly accounting period (referred to below as the "first quarterly accounting period" in c and (27)b) of the current business year; the same applies below in this Form)), state the transition of the following major management indicators, etc. for the reporting company's current cumulative quarterly accounting period, the cumulative quarterly accounting period in the previous year corresponding to the current cumulative quarterly accounting period (referred to below as the "same cumulative quarterly accounting period of the previous year" in c), and the latest business year. However, for (a), (c), and (j), when disclosing quarterly profit and loss statement for the current quarterly accounting period in "Section 4. Accounting status," also state information for the current quarterly accounting period and the quarterly accounting period in the previous year corresponding to the current quarterly accounting period (referred to below as the "same quarterly accounting period of the previous year" in c and d) in parentheses; for (f), (g), (h), (i) and (o), state information for the current quarterly accounting period, the last day of the same quarterly accounting period of the previous year, and the last day of the latest business year; and for (p), (q), (r), and (s), if the current quarterly accounting period is the second quarterly accounting period or if it is a quarterly accounting period other than the second quarterly accounting period and a quarterly cash flow statement is disclosed in "Section 4. Accounting status," state information for the current cumulative quarterly accounting period, the same cumulative quarterly accounting period of the previous year, and the latest business year.
- (a) Net sales
 - (b) Amount of ordinary income or amount of ordinary loss
 - (c) Amount of quarterly net income or quarterly net loss

- (d) Amount of net income for the current period or net loss for the current period
- (e) Amount of investment return or investment loss in the case of applying the equity method (meaning the amount of investment return or investment loss that must be stated in the notes pursuant to Article 12 of the Regulation on Quarterly Financial Statements)
- (f) Stated capital
- (g) Total number of issued shares
- (h) Amount of net assets
- (i) Total amount of assets
- (j) Amount of quarterly net income per share or the amount of quarterly net loss per share (meaning the amount of quarterly net income per share or the amount of quarterly net loss per share that must be stated in the notes pursuant to Article 70, paragraph (1) of the Regulation on Quarterly Financial Statements)
- (k) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be stated in the notes pursuant to Article 95-5-2, paragraph (1) of the Regulation on Financial Statements)
- (l) Diluted amount of quarterly net income per share (meaning the diluted amount of quarterly net income per share prescribed in Article 70-2, paragraph (1) of the Regulation on Quarterly Financial Statements)
- (m) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 95-5-3, paragraph (1) of the Regulation on Financial Statements)
- (n) Amount of dividend per share (meaning the dividend of surplus (including the amount of the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act) paid based on Article 453 of that Act)
- (o) Capital adequacy ratio (for a quarterly accounting period: the ratio obtained by deducting, from the amount of net assets for the quarterly accounting period, the amount of share subscription rights to be presented pursuant to Article 67-2 of the Regulation on Financial Statements, as applied mutatis mutandis pursuant to Article 50-2 of the Regulation on Quarterly Consolidated Financial Statements, the amount of share options to be presented pursuant to Article 68, paragraph (1) of the Regulation on Financial Statements, as applied mutatis mutandis pursuant to Article 51 of the Regulation on Quarterly Financial Statements, and dividing the result by the total amount of assets for the quarterly accounting period; and for a business year: the ratio obtained by deducting, from the amount of net assets for the business year, the amount of share subscription rights to be presented pursuant to Article 67-2 of the Regulation on Financial Statements, and the amount of share options to be presented pursuant to Article 68, paragraph (1) of the Regulation on Financial Statements, and dividing the result by the total amount of assets for the business year)
- (p) Cash flows from operating activities

- (q) Cash flows from investment activities
 - (r) Cash flows from financing activities
 - (s) Balances of cash and cash equivalents at the end of the quarter or at the end of the period
- d. If the reporting company has not prepared quarterly consolidated financial statements (excluding cases where the reporting company is a company engaged in specified business and the current quarterly accounting period is the second quarterly accounting period), state the amount of quarterly net income per share or the amount of quarterly net loss per share for the current quarterly accounting period and the same quarterly accounting period of the previous year (the amount of quarterly net income per share or the amount of quarterly net loss per share that must be stated in the notes pursuant to Article 70, paragraph (1) of the Regulation on Quarterly Financial Statements or an amount calculated in the same manner as these amounts). However, this does not apply if the amount is stated in c.
 - e. If the reporting company is a company engaged in specified business and the current quarterly consolidated accounting period is the second quarterly consolidated accounting period (if interim consolidated financial statements are not prepared, the second quarterly accounting period), disclose the relevant information in accordance with Instructions on Preparation (5) of Form 5.
- (6) Details of business
- a. If there was a material change in the details of business operated by the reporting company and associated companies during the current cumulative quarterly consolidated accounting period, state the relevant details.

If, for each category of segment information (if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, corresponding information; the same applies below in this Form), there was a change in any major associated company engaged in the relevant business, state the relevant details.
 - b. When preparing consolidated financial statements for the latest consolidated fiscal year based on designated international accounting standards, in the quarterly securities report for the first quarterly consolidated accounting period, pursuant to the provisions of (18)h, state matters concerning the differences (such as the estimated amounts of those differences; the same applies in d) between major items in those financial statements and the equivalent items in the consolidated financial statements for that fiscal year and the immediately preceding fiscal year, if they had been prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII). However, this is not required to be stated if the reporting company, in the consolidated fiscal year immediately preceding the consolidated fiscal year in which it began preparing consolidated financial statements based on designated international accounting standards (or, if there are two or more such fiscal years, the latest one), had prepared consolidated financial statements using the terminology, forms, and preparation methods required

for the issuance, etc. of American depositary receipts (referred to below as "U.S. standards" in this Form) based on Article 95 of the Regulation on Consolidated Financial Statements or paragraph (3) of the Supplementary Provisions of the Cabinet Office Order Partially Amending the Regulation on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Cabinet Office Order No. 11 of 2002), and also began preparing quarterly consolidated financial statements based on designated international accounting standards.

- c. If the reporting company started preparing quarterly consolidated financial statements based on designated international accounting standards in the first quarterly consolidated accounting period (limited to the case referred to in b), state the condensed consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year (meaning consolidated financial statements prepared by summarizing the accounting titles of consolidated financial statements to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on Japan's modified international standards if consolidated financial statements were prepared based on Japan's modified international standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year) in accordance with Instructions on Preparation (60)a of Form 2, and state any changes in material matters that serve as the basis for preparing the condensed consolidated financial statements in accordance with the Regulation on Consolidated Financial Statements. However, this is not required to be stated if the reporting company that prepared consolidated financial statements based on U.S. standards in the consolidated fiscal year immediately preceding the consolidated fiscal year in which the company started preparing consolidated financial statements based on designated international accounting standards (if there are two or more such consolidated fiscal years, meaning the latest one) prepared quarterly consolidated financial statements based on designated international accounting standards.
- d. When preparing consolidated financial statements for the latest consolidated fiscal year based on Japan's modified international standards, in the quarterly securities report for the first quarterly consolidated accounting period, pursuant to the provisions of (18)i, state matters concerning the differences between major items in those financial statements and the equivalent items in the consolidated financial statements for that fiscal year and the immediately preceding fiscal year, as included in the annual securities report for the latest business year. However, this is not required to be stated if the reporting company, having prepared consolidated financial statements based on U.S. standards in the consolidated fiscal year immediately preceding the fiscal year in which it began preparing consolidated financial statements

based on Japan's modified international standards (or, if there are two or more such fiscal years, the latest one), also began preparing quarterly consolidated financial statements based on Japan's modified international standards.

- e. If the reporting company started preparing quarterly consolidated financial statements based on Japan's modified international standards in the first quarterly consolidated accounting period (limited to the case referred to in d), state the condensed consolidated financial statements for the latest consolidated fiscal year and the consolidated fiscal year immediately preceding that fiscal year (meaning consolidated financial statements prepared by summarizing the accounting titles of consolidated financial statements to be prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) if consolidated financial statements were prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII) in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on designated international accounting standards if consolidated financial statements were prepared based on designated international accounting standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year, or those of consolidated financial statements to be prepared based on U.S. standards if consolidated financial statements were prepared based on U.S. standards in the consolidated fiscal year immediately preceding the latest consolidated fiscal year; the same applies below in e) in accordance with Instructions on Preparation (60)a of Form 2, and state any changes in material matters that serve as the basis for preparing the condensed consolidated financial statements in accordance with the Regulation on Consolidated Financial Statements.

(7) Business-related risks, etc.

- a. In the current cumulative quarterly consolidated accounting period (or the current cumulative quarterly accounting period if quarterly consolidated financial statements are not prepared; the same applies in (8)a and (18)f), if any major risk related to business status, accounting status, etc. disclosed in the quarterly securities report is recognized by management as likely to have a material impact on the financial position, operating results, and cash flow status (or an equivalent document if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards; the same applies below in this Form; referred to below as "operating results, etc." in (7) and (8)) of a consolidated company (or the reporting company if quarterly consolidated financial statements are not prepared; the same applies below in a and (8)a) (meaning matters that are likely to have a material impact on the decision of investors, such as abnormal fluctuations in consolidated companies' operating results, etc., dependence on specific business partners / products / technology, etc., specific legal regulations / trade practices / business management policies, occurrence of important lawsuits, etc., and important matters concerning officers / major shareholders / associated companies, etc.) occurred, or if there

was a material change in "Business-related risks" disclosed in the annual securities report for the previous business year, state such facts and specific details in an easy-to-understand and concise manner.

- b. If there is an event or circumstance that would raise material doubt about an assumption that the reporting company will stay in business in the future or any other event that would have a material impact on the reporting company's business management (referred to below as a "material event, etc." in b), state such fact and its specific details in an easy-to-understand manner. In addition, state the details of the analysis/study of the material event, etc. and the countermeasures for eliminating or rectifying the material event, etc. in a specific and easy-to-understand manner.
 - c. If the company discloses prospective matters, state that these matters are based on the company's judgment as of the last day of the current quarterly consolidated accounting period (or the current quarterly accounting period if quarterly consolidated financial statements are not prepared; the same applies in (8)b, (9), and (18)g).
- (8) Management's discussion and analysis of financial position, operating results, and cash flow status
- a. In order to enable investors to make appropriate judgments concerning the business status, accounting status, etc. disclosed in the quarterly securities report, state the details of the analysis/study of the status of operating results, etc. from the management's perspective (in addition to the following matters, for example, an analysis of factors that have a material impact on operating results, information on capital resources and liquidity of funds, etc.) in a specific and easy-to-understand manner. However, if the current quarterly consolidated accounting period is a quarterly consolidated accounting period other than the quarterly consolidated accounting period for which a quarterly consolidated cash flow statement was referred to in "Section 4. Accounting status" pursuant to the provisions of (23) (if quarterly consolidated financial statements are not prepared, a quarterly accounting period other than the quarterly accounting period for which a quarterly cash flow statement was referred to in "Section 4. Accounting status" pursuant to the provisions of (28)), it is not required to state the details of the analysis/study of the cash flow status.
 - (a) Comparison/analysis of the status of operating results, etc. and cash flow status for the entire business and for each category stated in the segment information for the current cumulative quarterly consolidated accounting period with those for the same cumulative quarterly accounting period of the previous year. If a consolidated company has a business management policy, business management strategy, etc., and the management judged that comparison with that business management policy, business management strategy, etc. will deepen investors' understanding more than comparison with the same cumulative quarterly accounting period of the previous year, comparison/analysis with that business management policy, business management strategy, etc. may be stated in lieu of comparison/analysis with the same cumulative quarterly accounting period

of the previous year.

During the current cumulative quarterly consolidated accounting period, if there was any material change to the statement of the accounting estimates and assumptions used for those estimates (meaning the statement in Instructions on Preparation (32)a(g) of Form 2) in "Management's discussion and analysis of financial position, operating results, and cash flow status" disclosed in the annual securities report for the previous business year, state such fact and the specific details in an easy-to-understand and concise manner.

- (b) During the current cumulative quarterly accounting period, if a consolidated company has a business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals and there was a material change to the contents of already submitted annual securities report with regard to the business management policy, business management strategy, etc. or the indicators, etc., or a new business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals were established, the specific details and the reasons for the change or establishment.
- (c) During the current cumulative quarterly consolidated accounting period, if there was a material change in business and financial problems which consolidated companies should deal with as a priority or new business and financial problems to deal with occurred, the details of those issues, and the policy for dealing with them, etc.

For a company that has stipulated a basic policy for parties controlling financial and business decision-making (referred to below as a "basic policy" in (c) and (12)a), if there was a material change to the basic policy during the current cumulative quarterly consolidated accounting period, the details of such change. If it established a new basic policy during the current cumulative quarterly consolidated accounting period, the matters stated in Article 118, item (iii) of the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006).
- (d) Amount of research and development activities during the current cumulative quarterly consolidated accounting period. In addition, if there was a material change in the status of research and development activities (such as the purpose of research, major research challenges, research results, and research systems), details of such changes in association with segment information.
- (e) During the current cumulative quarterly consolidated accounting period, if there was a significant increase or decrease in the number of employees (meaning the number of full-time workers; the same applies below in this Form) of a consolidated company or the reporting company, the circumstances and details in association with segment information.
- (f) During the current cumulative quarterly consolidated accounting period, if there were significant changes in the results of production, receipt of orders,

and sales, the details of such changes.

(g) During the current cumulative quarterly consolidated accounting period, if any of the following cases applied to major facilities and equipment (including those leased from a party other than a consolidated company), the details respectively specified for each case:

- i. If there were significant changes due to new installation, suspension of use, large-scale repair, disposal, or sale, etc.: the details of such changes
- ii. If there were significant changes in the new installation, suspension of use, large-scale repair, disposal, or sale, etc. that was planned as of the end of the latest consolidated fiscal year: the details of such changes

b. If the company discloses prospective matters, state that these matters are based on the company's judgment as of the last day of the current quarterly consolidated accounting period.

(9) Material contracts, etc. for business management

a. During the current quarterly consolidated accounting period, if the company has concluded a material contract for business management, such as a contract for the lease of or entrustment of management of the entire or a major part of business, contract for sharing with others the entirety of profit and loss of business, or technical assistance contract or there was a material change in or cancellation of such contract, state the details of the contract.

b. During the current quarterly consolidated accounting period, if the implementation of an absorption-type merger or consolidation-type merger was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type merger or consolidation-type merger, status of succeeded assets/liabilities, the number of shares or any other property of the company which becomes the company surviving an absorption-type merger or the company incorporated in a consolidation-type merger to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger or the company disappearing in a consolidation-type merger (including the case where shares, etc. of a company other than the company which becomes the company surviving an absorption-type merger are to be allotted) and the grounds for calculation of those amounts, and the stated capital and details of business, etc. of the company which becomes the company surviving an absorption-type merger (if the property to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger is securities other than those issued by the company which becomes the company surviving an absorption-type merger, this includes the issuer of those securities) or the company incorporated in a consolidation-type merger after the absorption-type merger or the consolidation-type merger.

c. During the current quarterly consolidated accounting period, if the implementation of a transfer or acceptance of transfer of all or part of material business was decided by an organ which is responsible for making decisions on the execution of operations, state the outline of that decision.

d. During the current quarterly consolidated accounting period, if the

implementation of a share exchange, share transfer, or partial share exchange has been decided by the organ responsible for making decisions on the execution of operations, then, except in the case of immaterial matters, state the purpose and conditions of the share exchange, share transfer, or partial share exchange; the number of shares or other property of the company that becomes the wholly owning parent company resulting from a share exchange, the wholly owning parent company incorporated in a share transfer, or the wholly owning parent company resulting from a partial share exchange (referred to below as the "wholly owning parent company resulting from a share exchange, etc." in d) to be allotted per share of the company that becomes the wholly owned subsidiary company resulting from a share exchange, the wholly owned subsidiary company resulting from a share transfer, or the wholly owned subsidiary company resulting from a partial share exchange (referred to below as the "wholly owned subsidiary company resulting from a share exchange, etc." in d) (including cases where shares, etc. of a company other than the company that becomes the wholly owning parent company resulting from a share exchange, etc. are to be allotted); the grounds for calculating those amounts; and the stated capital and business details, etc. of the company that becomes the wholly owning parent company resulting from a share exchange, etc. (if the property to be allotted per share or equity of the company that becomes the wholly owned subsidiary company resulting from a share exchange, etc. consists of securities other than securities issued by the wholly owning parent company resulting from a share exchange, etc., this includes the issuer of those securities) after the share exchange, share transfer, or partial share exchange.

- e. During the current quarterly consolidated accounting period, if the implementation of an absorption-type company split or incorporation-type company split was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type company split or incorporation-type company split, status of assets/liabilities succeeded to or having another succeed to, the number of shares or any other property of the company which becomes the company succeeding in an absorption-type split or the company which becomes the company incorporated in an incorporation-type split to be allotted to the company which becomes the company splitting in an absorption-type split or the company splitting in an incorporation-type split (including the case where shares, etc. of a company other than the company which becomes the company succeeding in an absorption-type split are to be allotted) and the grounds for calculation of those amounts, and the stated capital and details of business, etc. of the company which becomes the company succeeding in an absorption-type split (if the property to be allotted to the company splitting in an absorption-type split is securities other than those issued by the company succeeding in an absorption-type split, this includes the issuer of those securities) or the company incorporated in an incorporation-type split after the absorption-type company split or incorporation-type company split.

(10) Total number of shares and other information

- a. In the section titled "Total number of authorized shares," state the total number of authorized shares or the total number of authorized shares in a class specified in the articles of incorporation as of the last day of the current quarterly accounting period.

If the company is a company with class shares, state the total number of authorized shares in a class for each class of shares, and in the section titled "Total," state the total number of authorized shares.

In addition, if there was an increase or decrease in the total number of authorized shares to be issued by the company as specified in the articles of incorporation between the last day of the current quarterly accounting period and the submission date of the quarterly securities report, state in the margin such fact, the date of resolution, the day when the number of shares increased or decreased, amount by which the number of shares increased or decreased, and the total number of shares after the increase or decrease.

- b. In "Issued shares," state "Classes," "Number of shares issued as of the end of the th quarterly accounting period," "Number of shares issued as of the submission date," "Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered," and "Description" for each class of issued shares.
- c. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the section titled "Classes."
- d. In the section titled "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares, state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters stated in the items of Article 108, paragraph (1) of the Companies Act and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters stated in the items of Article 107, paragraph (1) of the Companies Act, state the specific details of those matters.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the section, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- e. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters in the margin.
- (a) In cases where Article 19, paragraph (9) applies, the contents of the derivatives transactions or other transactions provided in that paragraph
- (b) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, such

- fact)
- (c) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no such agreement, such fact).
 - (d) If the reporting entity knows that there is an agreement made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the content of that agreement
 - (e) Other matters necessary to ensure the protection of investors
- f. If the company issues shares of two or more different classes with different provisions and conditions regarding the matters stated in the items of Article 108, paragraph (1) of the Companies Act (referred to below as "two or more classes of shares"), and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features of those shares, state such fact and the reason for the difference in the margin. In this case, if there is any matter to be specifically stated in relation to the holding of shares or the exercise of voting rights, state the details of that matter.
 - g. In the section titled "Number of shares issued," state the number of shares issued as of the last day of the current quarterly accounting period and as of the submission date of the report.

If the company issues share options or corporate bonds with share options (including the case where it issues convertible corporate bonds or corporate bonds with warrants which are deemed to be corporate bonds with share options pursuant to Article 19, paragraph (2) of the Act on the Arrangement of Related Acts that Accompany the Enforcement of Acts that Revise Parts of the Commercial Code, etc. (Act No. 129 of 2001) or securities with warrants which are deemed to be share option certificates pursuant to paragraph (3) of that Article (referred to as "old convertible corporate bonds, etc." in g and (14))), the number of shares issued to be stated in the section titled "As of the submission date" may be the number as of the end of the month before the month containing the submission date of the quarterly securities report, only with regard to the number of shares resulting from exercise of those share options (including exercise of rights represented by old convertible corporate bonds, etc.). However, state such fact in the margin.
 - h. If any property other than money will be the subject of contribution, state such fact as well as the details and value of the property in the margin.
 - i. In the case of a cooperative financial institution, state information separately for ordinary equity investment and preferred equity investment (the same applies in "1. Information on shares, etc.," "(4) Changes in total number of issued shares, stated capital, etc." through "(6) Status of voting rights").
 - j. In the case of a mutual company, this information is not required to be stated (the same applies in "1. Information on shares, etc.," "(5) Information on major

shareholders" and "(6) Status of voting rights").

(11) Contents of stock option system

During the current quarterly accounting period, if share option certificates were granted to directors, employees, etc., disclose the relevant information in accordance with Instructions on Preparation (39)a, the first sentence of the main clause of b, and d of Form 2. In this case, in the first sentence of Instructions on Preparation (39)b, main clause, of Form 2, the phrase "last day of the latest business year" is deemed to be replaced with "time of the issuance".

(12) Status of other share options, etc.

a. During the current quarterly accounting period, if the company issued share options as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), which need to be disclosed in "Part I. Company information," "Section 2. Business status," "2. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose the relevant information in accordance with Instructions on Preparation (40) (excluding the proviso to a) of Form 2. In this case, in Instructions on Preparation (40)a, main clause, of Form 2, the phrase "as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement" is deemed to be replaced with "as of the time of the issuance", and in (40)b, the phrase "(39)c and d" is deemed to be replaced with "(39)d".

b. During the current quarterly accounting period, if the company issued share options other than the share options that need to be disclosed pursuant to the provisions of (11) and a or corporate bonds with share options, disclose the relevant information in accordance with Instructions on Preparation (41) (excluding the proviso to a and c) of Form 2. In this case, in Instructions on Preparation (41)a, main clause, of Form 2, the phrase "as of the last day of the latest business year and the end of the month immediately preceding the month containing the submission date of the Statement" is deemed to be replaced with "as of the time of the issuance".

(13) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

a. Fill in this section if share options represented by corporate bond certificates, etc. with share options subject to exercise value change were exercised during the current quarterly accounting period. If share options were exercised with regard to multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose the relevant information for each class.

b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other equivalent value.

(14) Changes in total number of issued shares, stated capital, etc.

a. State the increase or decrease in the total number of issued shares, stated capital, and capital reserve during the current quarterly accounting period.

b. For any increase in the total number of issued shares, stated capital, and

capital reserve due to the issuance of new shares, state the manner of issuance (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders), the issue price, and the amount to be incorporated into the stated capital in the margin.

In the case of a merger, disclose the name of the counterparty to the merger and the merger ratio in the margin.

For any increase in the total number of issued shares, stated capital, and capital reserve resulting from the exercise of share options (including the exercise of rights represented by old convertible corporate bonds, etc.), disclose the total amount for the current quarterly accounting period and state this fact in the margin.

For any increase in the stated capital in the case of capitalization of reserves specified by law such as reserve funds or reassessment reserve or capitalization by appropriation of surplus, state the details of the increase in the margin.

For any decrease in the total number of issued shares, stated capital, and capital reserve, disclose the reason and the capital reduction ratio, etc. in the margin.

- c. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) for the current quarterly accounting period as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details of the change in the margin.
 - d. In the case of a mutual company, omit the statement concerning the total number of issued shares, state information by replacing the term "stated capital, and capital reserve" with "total amount of funds, etc.," and state in the notes the outline of the funds, etc. and the amount of the reserve for redemption of funds. The funds, etc. means funds and the reserve for redemption of funds prescribed in Article 56 of the Insurance Business Act.
- (15) Information on major shareholders
- a. If the current quarterly accounting period is the second quarterly accounting period, state "Information on major shareholders" as of the last day of the current quarterly accounting period.
 - b. In the section titled "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
 - c. For "major shareholders," state about 10 major shareholders holding the largest number of shares in descending order (excluding the reporting company), and for shareholders that are deemed to have no voting rights pursuant to Article 67, paragraph (1) of the Regulation for Enforcement of the Companies Act, also state such fact. However, if the company issues shares of two or more different classes and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the

existence of voting rights, also state about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality (meaning the municipality provided in Article 21, paragraph (2)) level.

- d. If a statement of large-volume holdings, etc. related to share certificates, etc. issued by the company has been made available for public inspection pursuant to Article 27-30-7 of the Act, or if the company was sent a copy of such a statement (including the case where it is deemed to be sent pursuant to Article 27-30-11, paragraph (4) of the Act), and if the status of holding share certificates, etc. by the submitter of the document, as disclosed in that statement, differs from the contents disclosed in the shareholder register, confirm and state the actual holding status.

If the disclosed contents differ considerably and it is not possible to confirm the actual holding status, state in the notes this fact and the contents disclosed in the statement of large-volume holdings, etc.

(16) Status of voting rights

- a. State "Status of voting rights" as of the last day of the current quarterly accounting period.

With regard to the shares to be stated in each section, if the company issues two or more classes of shares, disclose information that clarifies the number of shares for each class.

- b. In the section titled "Shares with no voting rights," state the total number and features of shares with no voting rights (excluding shares less than one unit).
- c. In the section titled "Shares with restricted voting rights (treasury shares, etc.)," state, for each class, the total number and features of shares with restricted voting rights (excluding shares less than one unit; the same applies in d), which are treasury shares and reciprocally held shares.
- d. In the section titled "Shares with restricted voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with restricted voting rights other than those that fall under c.
- e. In the section titled "Shares with full voting rights (treasury shares, etc.)," state, for each class, the total number and features of share with full voting rights, which are treasury shares and reciprocally held shares.
- f. In the section titled "Shares with full voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with full voting rights other than those that fall under e.
- g. In the section titled "Shares less than one unit," state, for each class, the total number of shares less than one unit.
- h. In the section titled "Number of shares held in others' names," state the number of shares held in another person's name (or under a fictitious name), and state the reason for holding them in another person's name as well as the name and address of the registered holder in the margin.

With regard to shares for which the company is the holder in the shareholder register, but which are not substantially held by the company, state such fact and the number of those shares in the margin.

(17) Company's officers

- a. Fill in this section if, after the submission date of the annual securities report for the previous business year, there was a change in any officer during the current cumulative quarterly accounting period.
- b. State the changed number of officers by gender, and state the ratio of female officers in parentheses.
- c. For a newly appointed officer, state the title, name, date of birth, brief biographical outline of major points in the career (such as the year and month of joining the company, the title immediately before assuming office as officer, the year and month of assumption of office as officer, the title in the case of assuming office as representative director of another major company, and the prior job in the case of joining the company through a mid-career job change), term of office, and the number of shares held (for the number of shares held, state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name); if the company issues two or more classes of shares, state the number of shares for each class). If another officer is this officer's relative within the second degree of kinship, state the details of that relationship.

In the case of a mutual company, information in the section titled "Number of shares held" is not required to be stated.

- d. For a retired officer, state the title, name, and the retirement date.
- e. For a change in the title of an officer, state the name of the officer, the new and old titles, and the date of the change.
- f. If the company issues shares of different classes with different provisions with regard to the matter stated in Article 108, paragraph (1), item (ix) of the Companies Act, and any officer has been appointed by shareholders of such class, state such fact in the notes.

(18) Accounting status

- a. If a company operating the business listed in the appended list of the Regulation on Financial Statements prepares quarterly consolidated financial statements or quarterly financial statements (referred to as "quarterly consolidated financial statements, etc." in g) pursuant to or in accordance with a special law or regulation or rules, state such fact.
- b. If quarterly consolidated financial statements are prepared based on designated international accounting standards, state such fact.

If quarterly consolidated financial statements are prepared based on Japan's modified international standards, state such fact.
- c. If quarterly consolidated financial statements are not prepared, state such fact and the reason for not preparing them.
- d. If the reporting company has not prepared quarterly consolidated financial statements, but prepared quarterly financial statements based on designated international accounting standards pursuant to Article 83, paragraph (2) of the Regulation on Quarterly Financial Statements, state such fact.
- e. If the reporting company is a company engaged in specified business, and it prepares interim consolidated financial statements or interim financial statements (referred to below as "interim consolidated financial statements,

etc." in (18)) pursuant to the provisions of (30), state such fact.

If the reporting company has prepared interim consolidated financial statements, etc. based on designated international accounting standards pursuant to Article 87 of the Regulation on Interim Consolidated Financial Statements and Article 74, paragraph (2) of the Regulation on Interim Financial Statements, also state such fact.

If the reporting company has prepared interim consolidated financial statements based on Japan's modified international standards pursuant to Article 88 of the Regulation on Interim Consolidated Financial Statements, also state such fact.

- f. If the reporting company makes special efforts to ensure the appropriateness of the quarterly consolidated financial statements, etc. (or interim financial statements, etc., if prepared pursuant to the provisions of e.), that it submits pursuant to the provisions of the Act, it must state such fact and provide specific details of these efforts. However, this is not required if there has been no material change in the special efforts made to ensure the appropriateness of the consolidated financial statements and financial statements disclosed in the annual securities report for the previous business year or in the securities registration statement submitted for the current cumulative quarterly consolidated accounting period.
- g. If the company has received audit certification from a certified public accountant or audit corporation for quarterly consolidated financial statements, etc. or interim consolidated financial statements, etc., state such fact and the name of the certified public accountant or audit corporation.

If the certified public accountant or audit corporation changed during the current quarterly consolidated accounting period, state such fact.

- h. If the specified company, which complies with the designated international accounting standards as prescribed in Article 1-2 of the Regulation on Consolidated Financial Statements, has submitted, pursuant to Article 24, paragraph (1) of the Act, an annual securities report for the latest business year that discloses consolidated financial statements for both the latest consolidated fiscal year and the consolidated fiscal year immediately preceding it prepared based on the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII), Japan's modified international standards, or U.S. standards, and if, between the submission of that annual securities report and the submission of the quarterly securities report for the first quarterly consolidated accounting period, the company has prepared consolidated financial statements for the latest consolidated fiscal year based on designated international accounting standards, an item titled "Consolidated financial statements for the previous consolidated fiscal year based on international accounting standards" may be added below the quarterly consolidated financial statements disclosed in the quarterly securities report pursuant to the provisions of (19) through (24), and the consolidated financial statements may be disclosed in that item.
- i. If the specified company, which complies with Japan's modified international standards as prescribed in Article 1-3 of the Regulation on Consolidated

Financial Statements, has submitted, pursuant to Article 24, paragraph (1) of the Act, an annual securities report for the latest business year that discloses consolidated financial statements for both the latest consolidated fiscal year and the consolidated fiscal year immediately preceding it prepared based on either the Regulation on Consolidated Financial Statements (excluding Chapters VII and VIII), designated international accounting standards, or U.S. standards; and if, between the submission of that annual securities report and the submission of the quarterly securities report for the first quarterly consolidated accounting period, the company has prepared consolidated financial statements for the latest consolidated fiscal year based on Japan's modified international standards, an item titled "Consolidated financial statements for the previous consolidated fiscal year based on Japan's modified international standards" may be added below the quarterly consolidated financial statements disclosed in the quarterly securities report pursuant to the provisions of (19) through (24), and the consolidated financial statements may be disclosed in that item.

(19) Quarterly consolidated financial statements

- a. With regard to the quarterly consolidated balance sheet (or, if the quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated balance sheet; the same applies below in this Form), disclose the balance sheet for the current quarterly consolidated accounting period.
- b. With regard to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement (or, if the quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement; the same applies below in this Form), disclose the statement for the cumulative quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements.

However, this does not preclude the company from disclosing a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements.

- c. With regard to the quarterly consolidated profit and loss statement and the quarterly consolidated comprehensive income statement—or, in cases where the consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, quarterly consolidated profit and loss and comprehensive income statement—disclose the statement for the cumulative quarterly consolidated

accounting period and that for the quarterly consolidated accounting period prepared, as prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements.

- d. With regard to the statement of changes in equity, in cases where the quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, disclose the statement of changes in equity for the current cumulative quarterly consolidated accounting period and for the corresponding period of the previous year.
- e. With regard to the quarterly consolidated cash flow statement (or, if quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, a document equivalent to a quarterly consolidated cash flow statement; the same applies below in this Form), if the current quarterly consolidated accounting period is the second quarterly consolidated accounting period, disclose the statement for the cumulative quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements.

However, this does not preclude the company from disclosing a quarterly consolidated cash flow statement for a cumulative quarterly consolidated accounting period prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements, even if the current quarterly consolidated accounting period is not the second quarterly consolidated accounting period.

- f. With regard to the quarterly consolidated cash flow statement, in cases where the quarterly consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, disclose a statement for the cumulative quarterly consolidated accounting period, prepared pursuant to the Regulation on Quarterly Consolidated Financial Statements, for each quarterly consolidated accounting period.
 - g. When preparing quarterly consolidated financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Quarterly Consolidated Financial Statements, and appropriately state material matters that serve as the basis for preparing quarterly consolidated financial statements, notes to be included, and other matters according to the actual state of the company.
 - h. The quarterly review report on quarterly consolidated financial statements should be attached to the quarterly consolidated financial statements. With regard to quarterly consolidated financial statements that have the same contents as quarterly consolidated financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the quarterly review report on the already submitted quarterly consolidated financial statements is to be used.
- (20) Quarterly consolidated balance sheet
- Refer to the quarterly consolidated balance sheet for the current quarterly

consolidated accounting period.

(21) Quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement

a. Refer to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current cumulative quarterly consolidated accounting period. In the case of referring to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, state "Quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement" as the item name, and in the case of referring to the quarterly consolidated profit and loss and comprehensive income statement, state "Quarterly consolidated profit and loss and comprehensive income statement" as the item name.

b. When disclosing a quarterly consolidated profit and loss statement and a quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement for the current quarterly consolidated accounting period (excluding cases where the current period is the first quarterly consolidated accounting period, or where the reporting company is a company engaged in a specified business and the current period is the third quarterly consolidated accounting period), refer to the respective statement for the current quarterly consolidated accounting period. If referring to the quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, state "Quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement" as the item name, and if referring to the quarterly consolidated profit and loss and comprehensive income statement, state "Quarterly consolidated profit and loss and comprehensive income statement" as the item name.

(22) Statement of changes in equity

Disclose the statement of changes in equity for the current cumulative quarterly consolidated accounting period and that for the same cumulative quarterly consolidated accounting period of the previous year.

(23) Quarterly consolidated cash flow statement

If the current quarterly consolidated accounting period is the second quarterly consolidated accounting period or the current quarterly consolidated accounting period is a quarterly consolidated accounting period other than the second quarterly consolidated accounting period and a quarterly consolidated cash flow statement is prepared for the cumulative quarterly consolidated accounting period, refer to the quarterly consolidated cash flow statement for the current cumulative quarterly consolidated accounting period.

(24) Other

a. Between the end of the current quarterly consolidated accounting period and the submission date of the quarterly securities report, if any fact occurs or is highly likely to occur that could result in significant changes in assets and

liabilities or have a material impact on profit and loss, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of this quarterly securities report.

- b. During the current quarterly consolidated accounting period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline of that lawsuit.
- c. During the current quarterly consolidated accounting period or between the end of the current quarterly consolidated accounting period and the submission date of the quarterly securities report, if any distribution of dividend was resolved by the reporting company's board of directors, state in the notes this fact, the date of resolution, total amount of dividend distributed, and the amount of dividend per share.
- d. If the reporting company is a company engaged in a specified business and the current quarterly consolidated accounting period is the third quarterly consolidated accounting period, the profit and loss status for the current period may be disclosed in the form of a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or a quarterly consolidated profit and loss and comprehensive income statement.

(25) Quarterly financial statements

- a. If a company submitting quarterly securities reports has not prepared quarterly consolidated financial statements, disclose quarterly financial statements.
- b. With regard to the quarterly balance sheet, disclose the balance sheet for the current quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements.
- c. With regard to the quarterly profit and loss statement, disclose the statement for the current cumulative quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements.

However, this does not preclude the company from disclosing a quarterly profit and loss statement for the current quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements.

- d. With regard to the quarterly cash flow statement, if the current quarterly accounting period is the second quarterly accounting period, disclose the statement for the current cumulative quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements.

However, this does not preclude the company from disclosing a quarterly cash flow statement for a cumulative quarterly accounting period prepared pursuant to the Regulation on Quarterly Financial Statements even if the current quarterly accounting period is not the second quarterly accounting period.

- e. When preparing quarterly financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Quarterly Financial Statements, and appropriately state material matters that serve as the basis for preparing quarterly financial statements, notes to be included, and other matters according to the actual state of the company.

- f. The quarterly review report on quarterly financial statements should be attached to the quarterly financial statements. With regard to quarterly financial statements that have the same contents as quarterly financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the quarterly review report on the already submitted quarterly financial statements is to be used.
- g. If quarterly financial statements are prepared based on designated international accounting standards (limited to the case where (18)d applies), the company may add the item "Quarterly financial statements based on international accounting standards" below the quarterly financial statements stated pursuant to the provisions of a through f and (26) through (29), and state the quarterly financial statements prepared based on the designated international accounting standards. State the quarterly financial statements prepared based on the designated international accounting standards pursuant to the provisions of a through f and (26) through (29).

(26) Quarterly balance sheet

Refer to the quarterly balance sheet for the current quarterly accounting period.

(27) Quarterly profit and loss statement

- a. Refer to the quarterly profit and loss statement for the current cumulative quarterly accounting period.
- b. When disclosing a quarterly profit and loss statement for the current quarterly accounting period (excluding cases where the current quarterly accounting period is the first quarterly accounting period, or where the reporting company is a company engaged in specified business and the current quarterly accounting period is the third quarterly accounting period), refer to the quarterly profit and loss statement for the current quarterly accounting period.

(28) Quarterly cash flow statement

If the current quarterly accounting period is the second quarterly accounting period or the current quarterly accounting period is a quarterly accounting period other than the second quarterly accounting period and a quarterly cash flow statement is prepared for the cumulative quarterly accounting period, refer to the quarterly cash flow statement for the current cumulative quarterly accounting period.

(29) Other

- a. Between the end of the current quarterly accounting period and the submission date of the quarterly securities report, if any fact occurs or is highly likely to occur that could result in significant changes in assets and liabilities or have a material impact on profit and loss, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of this quarterly securities report.

- b. During the current quarterly accounting period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group,

state the outline of that lawsuit.

- c. During the current quarterly accounting period or between the end of the current quarterly accounting period and the submission date of the quarterly securities report, if any distribution of dividend was resolved by the reporting company's board of directors, state in the notes this fact, the date of resolution, total amount of dividend distributed, and the amount of dividend per share.
- d. If the reporting company is engaged in specified business and the current quarterly accounting period is the third quarter, the profit and loss status for the current period may be disclosed in the form of a quarterly profit and loss statement.

(30) Interim consolidated financial statements or interim financial statements

If the reporting company is engaged in specified business and the current quarterly consolidated accounting period is the second quarter, change "1. Quarterly consolidated financial statements" and "2. Other" to "1. Interim consolidated financial statements," "2. Other," "3. Interim financial statements," and "4. Other," and disclose the interim consolidated balance sheet, interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement, interim consolidated statement of changes in net assets, and interim consolidated cash flow statement, as well as interim balance sheet, interim profit and loss statement, interim statement of changes in net assets, and interim cash flow statement (limited to the case where interim consolidated financial statements are not prepared) in accordance with Instructions on Preparation (25) through (36) of Form 5.

In addition to these, the profit and loss status for the second quarterly consolidated accounting period may be disclosed in the form of a quarterly consolidated profit and loss statement and quarterly consolidated comprehensive income statement, or quarterly consolidated profit and loss and comprehensive income statement in "2. Other" (if quarterly consolidated financial statements are not prepared, the profit and loss status for the second quarterly accounting period may be disclosed in the form of a quarterly profit and loss statement in "4. Other").

(31) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the last day of the current quarterly accounting period of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(32) Matters related to the guarantor company subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the annual securities report on the latest business year of the

guarantor company already submitted as of the submission date of this quarterly securities report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the relevant quarterly securities report or the relevant semiannual securities report), an extraordinary report subsequently submitted and their amendment reports.

If the annual securities report on the latest business year of the guarantor company as of the submission date of this quarterly securities report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of this quarterly securities report falls is expected to be submitted without delay after the submission of this quarterly securities report, state such fact.

- c. For "(ii) Extraordinary report," also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
 - d. For "(iii) Amendment report," also state the name of the document to which the amendment report relates.
- (33) Matters related to the guarantor company not subject to continuous disclosure
- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
 - b. State the company name, representative person's title and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year (referred to as the "latest business year" in c) as of the submission date of this quarterly securities report, in accordance with "Part I. Company information," "Section 1. Company outlines" through "Section 5. Accounting status" of Form 3.

Disclosure of a consolidated cash flow statement and a cash flow statement may be omitted.

- c. If the guarantor company's business year subsequent to the latest business year exceeds six months, and if this quarterly securities report is submitted after the elapse of about nine months from the date of commencement of the business year, in addition to the overview of the operating results of the guarantor company to be stated pursuant to b, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in accordance with "Part I. Company information," "Section 1. Company outlines" through "Section 5. Accounting status" of Form 5.

Disclosure of an interim consolidated cash flow statement and an interim cash flow statement may be omitted.

- d. If an overview of the operating results of the guarantor company to be stated pursuant to b or c is disclosed in "Information on the guarantor company, etc. of the reporting company" (meaning "Part II. Information on the guarantor company, etc. of the reporting company," "Section 1. Information on the guarantor company" of Form 3, "Part III. Information on the guarantor

company, etc. of the reporting company," "Section 1. Information on the guarantor company" of Form 3-2, or "Part II. Information on the guarantor company, etc. of the reporting company" of Form 4) in the annual securities report for the reporting company's previous business year submitted before the submission date of this quarterly securities report, a statement may be made to refer to the information on the guarantor company disclosed in the annual securities report in lieu of making a statement of the overview of the operating results of the guarantor company.

(34) Information on companies other than guarantor companies

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, excluding guarantor companies, that are judged to have a material impact on investment decisions.

- a. For "1. Reason for the necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed, or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company subject to continuous disclosure" and "3. Matters related to the company not subject to continuous disclosure," disclose the relevant information in accordance with Part II, "Section 1. Information on the guarantor company," "2. Matters related to the guarantor company subject to continuous disclosure" and "3. Matters related to the guarantor company not subject to continuous disclosure."
- c. With regard to a linked subsidiary company, refer to quarterly consolidated cash flow statement for the current cumulative quarterly consolidated accounting period (limited to the case where the current quarterly consolidated accounting period is the second quarterly consolidated accounting period or the case where the current quarterly consolidated accounting period is a quarterly consolidated accounting period other than the second quarterly consolidated accounting period and a quarterly consolidated cash flow statement is prepared for the cumulative quarterly consolidated accounting period) or a quarterly cash flow statement for the current cumulative quarterly accounting period (limited to the case where the current quarterly accounting period is the second quarterly accounting period or the case where the current quarterly accounting period is a quarterly accounting period other than the second quarterly accounting period and a quarterly cash flow statement is prepared for the cumulative quarterly accounting period). However, if quarterly consolidated cash flow statements and quarterly cash flow statements are not prepared, state the status of quarterly consolidated cash flow or quarterly cash flow in the same manner as such statements.

(35) Information on indices, etc.

Disclose information on indices, etc. judged to have a material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for the necessity of disclosure of information on the indices, etc.," disclose the reasons and details of the indices, etc.
 - b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five business years (or, if one business year consists of six months, 10 business years), as well as the monthly highest/lowest values of the indices, etc. for the current cumulative quarterly accounting period.
- (36) Amendment of quarterly consolidated financial statements based on designated international accounting standards
- If quarterly consolidated financial statements were prepared based on designated international accounting standards, and the quarterly consolidated financial statements for the same quarterly consolidated accounting period of the previous year of the current quarterly consolidated accounting period were amended in accordance with those standards, disclose the amended contents and indicate that the amendment was made with regard to matters to be disclosed in this quarterly securities report (excluding the amended quarterly consolidated financial statements) that are related to the amendment.
- (37) Amendment of quarterly consolidated financial statements based on Japan's modified international standards
- If quarterly consolidated financial statements were prepared based on Japan's modified international standards, and the quarterly consolidated financial statements for the same quarterly consolidated accounting period of the previous year of the current quarterly consolidated accounting period were amended in accordance with those standards, disclose the amended contents and indicate that the amendment was made with regard to matters to be disclosed in this quarterly securities report (excluding the amended quarterly consolidated financial statements) that are related to the amendment.

Form 5

[Cover page]

[Document to be submitted]

Semiannual securities report

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local Finance
Branch Bureau)

[Submission date]

[Interim accounting period]

During the _____ th period (from
to _____)

[Company name] (2)

[Company name in English]

[Title and name of representative person] (3)

[Location of head office]

[Telephone number]

[Name of contact person]

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Place for public inspection] (4)

Name:
(Location)

Part I. [Company information]

Section 1. [Company outlines]

1. [Transition of major management indicators, etc.] (5)
2. [Details of business] (6)
3. [Outline of associated companies] (7)
4. [Company's employees] (8)

Section 2. [Outline of business]

1. [Business management policy, business management environment, problems to be dealt with, etc.] (9)
2. [Business-related risks, etc.] (10)
3. [Management's discussion and analysis of financial position, operating results, and cash flow status] (11)
4. [Material contracts, etc. for business management] (12)
5. [Research and development activities] (13)

Section 3. [Outline of facilities and equipment]

1. [Major facilities and equipment] (14)
2. [Plan on installation, disposal, etc. of facilities and equipment] (15)

Section 4. [Information on reporting company]

1. [Information on shares, etc.]
 - (1) [Total number of shares and other information] (16)
 - (i) [Total number of shares]

| Classes | Total number of authorized shares |
|---------|-----------------------------------|
| | |

| | |
|-------|--|
| | |
| Total | |

(ii) [Issued shares]

| Classes | Number of shares issued as of the end of the interim accounting period (Date) | Number of shares issued as of the submission date (Date) | Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered | Description |
|---------|---|--|--|-------------|
| | | | | |
| | | | | |
| Total | | | — | — |

(2) [Status of share options, etc.]

(i) [Contents of stock option system] (17)

(ii) [Status of other share options, etc.] (18)

(3) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (19)

| | Interim accounting period (From to) |
|--|---|
| Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the interim accounting period | |
| Number of shares delivered in relation to the exercise of rights during the interim accounting period | |
| Average exercise value, etc. in relation to the exercise of rights during the interim accounting period | |
| Amount of fund procured in relation to the exercise of rights during the interim accounting period | |
| Aggregate number of corporate bond certificates, etc. with share options subject to exercise value | |

| | |
|---|--|
| change exercised as of the last day of the interim accounting period | |
| Aggregate number of shares subject to corporate bond certificates, etc. with share options subject to exercise value change delivered as of the last day of the interim accounting period | |
| Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the interim accounting period | |
| Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the interim accounting period | |

(4) [Status of total number of issued shares, stated capital, etc.] (20)

| Date | Increase/decrease in total number of issued shares | Outstanding balance of total number of issued shares | Increase/decrease in amount of stated capital (in Yen) | Outstanding balance of amount of stated capital (in Yen) | Increase/decrease in amount of capital reserves (in Yen) | Outstanding balance of amount of capital reserve (in Yen) |
|------|--|--|--|--|--|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

(5) [Information on major shareholders] (21)

Reference date:

| Name | Address | Number of shares held | Ratio of number of shares held to the total number of issued shares (excluding treasury shares) (%) |
|------|---------|-----------------------|---|
| | | | |
| | | | |
| | | | |

| | | | |
|-------|---|--|--|
| | | | |
| Total | — | | |

(6) [Status of voting rights] (22)

(i) [Issued shares]

Reference date:

| Items | Number of shares | Number of voting rights | Description |
|--|------------------|-------------------------|-------------|
| Shares with no voting rights | | — | |
| Shares with restricted voting rights (treasury shares, etc.) | | — | |
| Shares with restricted voting rights (other) | | | |
| Shares with full voting rights (treasury shares, etc.) | | — | |
| Shares with full voting rights (other) | | | |
| Shares less than one unit | | — | |
| Total number of issued shares | | — | — |
| Number of voting rights held by all shareholders | — | | — |

(ii) [Treasury shares, etc.]

Reference date:

| Name of shareholder | Address of shareholder | Number of shares held in own name | Number of shares held in others' names | Total number of shares held | Ratio of number of shares held to the total number of issued shares (%) |
|---------------------|------------------------|-----------------------------------|--|-----------------------------|---|
| | | | | | |
| Total | — | | | | |

2. [Company's officers] (23)

Section 5. [Accounting status] (24)

1. [Interim consolidated financial statements, etc.]

(1) [Interim consolidated financial statements] (25)

(i) [Interim consolidated balance sheet] (26)

(ii) [Interim consolidated profit and loss statement and interim consolidated comprehensive income statement] or [Interim consolidated profit and loss and comprehensive income statement] (27)

(iii) [Interim consolidated statement of changes in net assets] (28)

(iv) [Interim consolidated cash flow statement] (29)

(2) [Other] (30)

2. [Interim financial statements, etc.]

(1) [Interim financial statements] (31)

- (i) [Interim balance sheet] (32)
- (ii) [Interim profit and loss statement] (33)
- (iii) [Interim statement of changes in net assets] (34)
- (iv) [Interim cash flow statement] (35)

(2) [Other] (36)

Section 6. [Reference information on the reporting company] (37)

Part II. [Information on the guarantor company, etc. of the reporting company]

Section 1. [Information on the guarantor company]

- 1. [Corporate bonds for guarantee] (38)
- 2. [Matters related to the guarantor company subject to continuous disclosure] (39)

(1) [Documents submitted by the guarantor company]

(i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the director-general of Local Finance Bureau (Local Finance Branch Bureau) on .

(ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this semiannual securities report (date:), an extraordinary report was submitted to the director-general of Local Finance Bureau (Local Finance Branch Bureau) on .

(iii) [Amendment report]

An amendment report (an amendment report related to above) was submitted to the director-general of Local Finance Bureau (Local Finance Branch Bureau) on .

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

- 3. [Matters related to the guarantor company not subject to continuous disclosure] (40)

Section 2. [Information on companies other than guarantor companies] (41)

- 1. [Reason for the necessity of disclosure of information on the company]
- 2. [Matters related to the company subject to continuous disclosure]
- 3. [Matters related to the company not subject to continuous disclosure]

Section 3. [Information on indices, etc.] (42)

- 1. [Reason for the necessity of disclosure of information on the indices, etc.]
- 2. [Changes in the indices, etc.]

(Instructions on Preparation)

(1) General instructions

- a. In addition to the matters required to be stated pursuant to the following provisions, matters related to each item to be included in a semiannual securities report may also be disclosed.
- b. If interim consolidated financial statements are prepared based on designated international accounting standards (meaning the designated international accounting standards prescribed in Article 93 of the Regulation on Consolidated Financial Statements; the same applies below in this Form)

(limited to the case where interim consolidated financial statements are prepared based on designated international accounting standards pursuant to Article 87 of the Regulation on Interim Consolidated Financial Statements; the same applies below in this Form), and, with regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.

- c. Conversion of an amount denominated in non-Japanese currency to Japanese currency under the provisions of b above is to be based on the exchange rate on a reference date. State in the notes the reference date, exchange rate, type of exchange quotation, and other necessary information as the criteria of conversion used for the conversion.
- d. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose the relevant information in accordance with these instructions.
- e. The matters stated in the semiannual securities report may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- f. This Form (including the instructions on preparation) primarily relates to a company with company auditors. For a company with an audit and supervisory committee or a company with a nominating committee, etc., disclose the relevant information in accordance with these instructions. For example, when stating the status of resolutions by the board of directors, in the case of stating the status of decisions by directors as delegated by resolution by the board of directors as referred to in Article 339-13, paragraph (5) or (6) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the directors, and in the case of stating the status of decisions by executive officers as delegated by resolution by the board of directors as referred to in Article 416, paragraph (4) of the Companies Act, state such fact as well as the status of resolutions by the board of directors and the status of decisions by the executive officers.
- g. State the matters stated in "Part I. Company information" in cases where the reporting company is a membership company, in accordance with items (5) through (37).

(2) Company name

If the reporting entity is a designated corporation, state information by replacing the term "company" with "designated corporation."

(3) Deleted

(4) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.

(5) Transition of major management indicators, etc.

- a. State the changes in the following major management indicators, etc. (if

interim consolidated financial statements are prepared based on designated international accounting standards or if interim consolidated financial statements are prepared based on Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; the same applies below in this Form) (limited to the case where interim consolidated financial statements are prepared based on Japan's modified international standards pursuant to Article 88 of the Regulation on Interim Consolidated Financial Statements; the same applies below in this Form), indicators, etc. equivalent to these management indicators, etc.) for the latest three interim consolidated accounting periods and the latest two consolidated fiscal years.

- (a) Net sales
- (b) Amount of ordinary income or amount of ordinary loss
- (c) Amount of interim net income attributable to shareholders of the parent company or amount of interim net loss attributable to shareholders of the parent company
- (d) Amount of net income attributable to shareholders of the parent company for the current period or amount of net loss attributable to shareholders of the parent company for the current period
- (e) Amount of interim comprehensive income
- (f) Amount of comprehensive income
- (g) Amount of net assets
- (h) Total amount of assets
- (i) Amount of net assets per share (meaning the amount of net assets per share that must be stated in the notes pursuant to Article 46, paragraph (1) of the Regulation on Interim Consolidated Financial Statements and Article 44-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
- (j) Amount of interim net income per share or the amount of interim net loss per share (meaning the amount of interim net income per share or the amount of interim net loss per share that must be stated in the notes pursuant to Article 65, paragraph (1) of the Regulation on Interim Consolidated Financial Statements)
- (k) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be stated in the notes pursuant to Article 65-2, paragraph (1) of the Regulation on Consolidated Financial Statements)
- (l) Diluted amount of interim net income per share (meaning the diluted amount of interim net income per share prescribed in Article 65-2 of the Regulation on Interim Consolidated Financial Statements)
- (m) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 65-3 of the Regulation on Consolidated Financial Statements)
- (n) Capital adequacy ratio (for an interim consolidated accounting period: the ratio obtained by deducting, from the amount of net assets for the interim consolidated accounting period, the amount of share subscription rights to

be presented pursuant to Article 43-2-2 of the Regulation on Consolidated Financial Statements, as applied mutatis mutandis pursuant to Article 45-2-2 of the Regulation on Interim Consolidated Financial Statements, the amount of share options to be presented pursuant to Article 45-3 of the Regulation on Consolidated Financial Statements, as applied mutatis mutandis pursuant to Article 45-3 of the Regulation on Interim Consolidated Financial Statements, and the amount of non-controlling interests prescribed in Article 2, item (ix) of the Regulation on Interim Consolidated Financial Statements, and dividing the result by the total amount of assets for the interim consolidated accounting period; and for a consolidated fiscal year: the ratio obtained by deducting, from the amount of net assets for the consolidated fiscal year, the amount of share subscription rights to be presented pursuant to Article 43-2-2 of the Regulation on Consolidated Financial Statements, the amount of share options to be presented pursuant to Article 43-3, paragraph (1) of the same Regulation, and the amount of non-controlling interests prescribed in Article 2, item (xii) of the same Regulation, and dividing the result by the total amount of assets for the consolidated fiscal year)

- (o) Cash flows from operating activities
 - (p) Cash flows from investment activities
 - (q) Cash flows from financing activities
 - (r) Balances of cash and cash equivalents at the end of the interim period or at the end of the period
 - (s) Number of employees
- b. State the transitions of the reporting company's following major management indicators, etc. for the latest three interim accounting periods and the latest two business years. However, if interim consolidated financial statements are prepared, and the amount of net assets per share, the amount of interim net income per share or the amount of interim net loss per share, and the diluted amount of interim net income per share are not stated in the notes in the interim financial statements, disclosure of the matters stated in (j) through (n) may be omitted.
- (a) Net sales
 - (b) Amount of ordinary income or amount of ordinary loss
 - (c) Amount of interim net income or interim net loss
 - (d) Amount of net income for the current period or net loss for the current period
 - (e) Amount of investment return or investment loss in the case of applying the equity method (meaning the amount of investment return or investment loss that must be stated in the notes pursuant to Article 5-7 of the Regulation on Interim Financial Statements) (excluding the case where the reporting company prepares interim consolidated financial statements)
 - (f) Stated capital
 - (g) Total number of issued shares
 - (h) Amount of net assets
 - (i) Total amount of assets

- (j) Amount of net assets per share (meaning the amount of net assets per share that must be stated in the notes pursuant to Article 36-3, paragraph (1) of the Regulation on Interim Financial Statements and Article 68-4, paragraph (1) of the Regulation on Financial Statements)
- (k) Amount of interim net income per share or the amount of interim net loss per share (meaning the amount of interim net income per share or the amount of interim net loss per share that must be stated in the notes pursuant to Article 52-2, paragraph (1) of the Regulation on Interim Financial Statements)
- (l) Amount of net income for the current period per share or amount of net loss for the current period per share (meaning the amount of net income for the current period per share or net loss for the current period per share that must be stated in the notes pursuant to Article 95-5-2, paragraph (1) of the Regulation on Financial Statements)
- (m) Diluted amount of interim net income per share (meaning the diluted amount of interim net income per share prescribed in Article 53, paragraph (1) of the Regulation on Interim Financial Statements)
- (n) Diluted amount of net income for the current period per share (meaning the diluted amount of net income for the current period per share prescribed in Article 95-5-3, paragraph (1) of the Regulation on Financial Statements)
- (o) Amount of dividend per share (meaning the dividend of surplus (including the amount of the interim dividend prescribed in Article 454, paragraph (5) of the Companies Act) paid based on Article 453 of that Act)
- (p) Capital adequacy ratio (for an interim accounting period: the ratio obtained by deducting, from the amount of net assets for the interim accounting period, the amount of share subscription rights to be presented pursuant to Article 67-2 of the Regulation on Financial Statements, as applied mutatis mutandis pursuant to Article 36-2-4 of the Regulation on Interim Financial Statements, and the amount of share options to be presented pursuant to Article 68, paragraph (1) of the Regulation on Financial Statements, as applied mutatis mutandis pursuant to Article 36-2-5 of the Regulation on Interim Financial Statements, and dividing the result by the total amount of assets for the interim accounting period; and for a business year: the ratio obtained by deducting, from the amount of net assets for the business year, the amount of share subscription rights to be presented pursuant to Article 67-2 of the Regulation on Financial Statements, and the amount of share options to be presented pursuant to Article 68, paragraph (1) of the same Regulation, and dividing the result by the total amount of assets for the business year)
- (q) Cash flows from operating activities (excluding the case where the reporting company prepares interim consolidated financial statements)
- (r) Cash flows from investment activities (excluding the case where the reporting company prepares interim consolidated financial statements)
- (s) Cash flows from financing activities (excluding the case where the reporting company prepares interim consolidated financial statements)
- (t) Balances of cash and cash equivalents at the end of the interim period or

at the end of the period (excluding the case where the reporting company prepares interim consolidated financial statements)

(u) Number of employees

- c. If the average number of temporary employees at consolidated companies and the reporting company is stated in the section titled "4. Company's employees," state the average number of temporary employees as a figure excluded from the main figure, along with the number of employees specified in a(s) and b(u).

(6) Details of business

If there was a material change in the details of business operated by the reporting company and associated companies during the current interim consolidated accounting period, state the details of such change.

If, for each category of segment information (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, equivalent information; the same applies below in this Form), there was a change in any major associated company engaged in the relevant business, state the details of the change.

(7) Outline of associated companies

- a. If there was a change in the reporting company's associated company (excluding immaterial associated companies; the same applies below in (7)) during the current interim consolidated accounting period, state the details the change.

With regard to a company, etc. that has newly become the reporting company's associated company, state the associated company's name, address, stated capital or contribution, details of major business, the ratio of voting rights in the associated company held by the reporting company, and details of relationship between the reporting company and the associated company (meaning details of relationship such as interlocking directors, etc., financial assistance, business transactions, leasing of equipment, and business alliance).

If interim consolidated financial statements are not prepared, state the status of the change in the reporting company's associated companies in the current interim accounting period in accordance with these instructions.

- b. For stating the address, it is sufficient to state it to the municipality (meaning the municipality prescribed in Article 21, paragraph (2); the same applies in (21)c) level. With regard to details of major business, it is sufficient to state the segment name that is stated in the segment information.
- c. With regard to the ratio of voting rights in the associated company held by the reporting company, if any voting rights are indirectly held by the reporting company's other subsidiary company, state the ratio of the total number of voting rights in the associated company held by the reporting company and that other subsidiary company to the total number of voting rights in the associated company, and also state the ratio of the total number of the indirectly held voting rights as a figure included in the main figure.
- d. If there is a company, etc. that has newly been judged to be a subsidiary

company or affiliated company as a result of the existence of any persons that are found to exercise their voting rights in accordance with the wishes of the reporting company due to their close ties with the reporting company in terms of investment, personnel, funds, technology, transactions, etc. or any persons who have agreed to exercise their voting rights in accordance with the wishes of the reporting company, also state the ratios of voting rights held by these persons.

- e. If the company, etc. that has newly become an associated company is the parent company or any other associated company, state the ratio of voting rights in the reporting company held by the parent company or that other associated company.
- f. State the following matters with regard to the company, etc. that has newly become an associated company.
 - (a) If there is an associated company that falls under the category of a specified subsidiary company, such fact
 - (b) If there is an associated company that has submitted a securities registration statement or annual securities report, such fact
 - (c) If there is an associated company which is in a state of insolvency (meaning a state in which the total amount of liabilities exceeds the total amount of assets; the same applies below in f) that has a material impact on interim consolidated financial statements, such fact and the amount of insolvency
 - (d) If interim consolidated financial statements are not prepared, and there is an associated company which is in a state of material insolvency, such fact and the amount of insolvency
- (8) Company's employees
 - a. State the number of employees (meaning the number of full-time workers; the same applies below in this Form) of consolidated companies as of the last day of the current interim consolidated accounting period in association with segment information. In addition, state the number of employees as of the last day of the reporting company's current interim accounting period in association with segment information.
 - b. If a consolidated company or the reporting company has a considerable number of temporary employees, indicate the average number of such workers employed during the current interim consolidated accounting period or the current interim accounting period as a figure excluded from the main figure. However, disclosure of that information may be omitted if the total number of the temporary employees is less than 10 percent of the number of employees.
 - c. If there was a significant increase or decrease in the number of employees of a consolidated company or the reporting company during the current interim consolidated accounting period or the current interim accounting period, state such circumstances, and if there was a notable matter to be stated, etc. in the company's relationship with the labor union during that period, briefly state such fact.
- (9) Business management policy, business management environment, problems to be dealt with, etc.
 - a. During the current interim consolidated accounting period (if interim

consolidated financial statements are not prepared, the current interim accounting period; the same applies below in (9), (10), (12), (13), (14)b, (15). and (24)), if a consolidated company (if interim consolidated financial statements are not prepared, the reporting company; the same applies in b, (10)a, and (11)a(a)) has a business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals and there was a material change to the contents of already submitted annual securities report with regard to the business management policy, business management strategy, etc. or indicators, etc., or a new business management policy, business management strategy, etc. or any objective indicators, etc. for judging the state of achievement of business management goals were established, state the details of those matters and the underlying reasons.

- b. During the current interim consolidated accounting period, if there was a material change in business and financial problems which consolidated companies should deal with as a priority or new business and financial problems to deal with occurred, specifically state the details of those issues and the policy for dealing with them, etc.

For a company that has stipulated a basic policy for parties controlling financial and business decision-making (referred to below as a "basic policy" in b and (18)a), if there was a material change to the basic policy during the current interim accounting period, state the details of that change. If it established a new basic policy during the current interim accounting period, state the matters listed in Article 118, item (iii) of the Regulation for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006).

- c. If the company discloses prospective matters, state that these matters are based on the company's judgment as of the last day of the current interim consolidated accounting period.

(10) Business-related risks, etc.

- a. In the current interim consolidated accounting period, if, from among the matters concerning the business status, accounting status, etc. disclosed in the semiannual securities report, any major risk which the management recognizes as being likely to have a material impact on the consolidated companies' financial position, operating results, and cash flow status (referred to below as "operating results, etc." in (10) and (11)) (meaning matters that are likely to have a material impact on the decision of investors, such as abnormal fluctuations in consolidated companies' operating results, etc., dependence on specific business partners / products / technology, etc., specific legal regulations / trade practices / business management policy, occurrence of important lawsuits, etc., and important matters concerning officers / major shareholders / associated companies, etc.) occurred or there was a material change in "Business-related risks" disclosed in the annual securities report for the previous business year, state such fact and the specific details of those changes in an easy-to-understand and concise manner.
- b. If there is an event or circumstance that would raise material doubt about an assumption that the reporting company will stay in business in the future or

any other event that would have a material impact on the reporting company's business management (referred to below as a "material event, etc." in b), state such fact and its specific details in an easy-to-understand manner. In addition, state the details of the analysis/study of the material event, etc. and the countermeasures for eliminating or rectifying the material event, etc. in a specific and easy-to-understand manner.

- c. If the company discloses prospective matters, state that these matters are based on the company's judgment as of the last day of the current interim consolidated accounting period.

(11) Management's discussion and analysis of financial position, operating results, and cash flow status

- a. State an outline of the status of operating results, etc. to enable investors to make appropriate judgments regarding the business status, accounting status, etc. disclosed in the semiannual securities report, and state the details of the analysis/study of the status of operating results, etc. from the management's perspective in a specific and easy-to-understand manner. Include the matters stated in (a) and (b) below in the outline of the status of operating results, etc., and the matters stated in (c) below in the details of analysis/study of the status of operating results, etc. from the management's viewpoint.

- (a) State the outline of the status of operating results, etc. and the status of cash flow (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, equivalent information; the same applies in this Form) for the entire business and for each category stated in the segment information for the current interim consolidated accounting period, making comparison with those for the same period of the previous year. If a consolidated company has a business management policy, business management strategy, etc., and the management judged that comparison with that business management policy, business management strategy, etc. will deepen investors' understanding more than comparison with the same period of the previous year, the information may be stated by making comparison with that business management policy, business management strategy, etc. in lieu of comparison with the same period of the previous year.

During the current interim consolidated accounting period, if there was any material change to the statement of the accounting estimates and assumptions used for those estimates (meaning the statement in Instructions on Preparation (32)a(g) of Form 2) in "Management's discussion and analysis of financial position, operating results, and cash flow status" disclosed in the annual securities report for the previous business year, state such fact and specific details of these changes in an easy-to-understand and concise manner.

- (b) State the results of production, receipt of orders, and sales in association with segment information, making comparison with the same period of the previous year, and if there were significant changes in the production capacity, prices of major raw materials, purchase/selling prices of major products, etc., if there were substantial seasonal fluctuations, or if there are

any other notable matter to be stated with regard to production, receipt of orders, and sales, etc., also state the details of those changes. If there are major customers, state the sales results and the ratio of the sales results to the total sales results for each customer for the interim consolidated accounting period immediately prior to current interim consolidated accounting period and the current interim consolidated accounting period. However, disclosure of that information may be omitted for customers for which that ratio is less than 10 percent.

(c) With regard to operating results, etc., state the recognition from the management's viewpoint and details of analysis/study (for example, analysis of factors that have a material impact on operating results) for the entire business and for each category stated in the segment information. Also state information on capital resources and liquidity of funds.

b. If the company discloses prospective matters, state that these matters are based on the company's judgment as of the last day of the current interim consolidated accounting period.

c. If interim consolidated financial statements are not prepared, state, in accordance with a and b, the outline of the status of operating results, etc. and the details of analysis/study of the status of operating results, etc. from the management's viewpoint for the current interim accounting period.

(12) Material contracts, etc. for business management

a. During the current interim consolidated accounting period, if the company has concluded a material contract for business management, such as a contract for the lease of or entrustment of management of the entire or a major part of business, contract for sharing with others the entirety of profit and loss of business, or technical assistance contract or there was a material change in or cancellation of such contract, state the details of the change or cancellation.

b. During the current interim consolidated accounting period, if the implementation of an absorption-type merger or consolidation-type merger was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type merger or consolidation-type merger, status of succeeded assets/liabilities, the number of shares or any other property of the company which becomes the company surviving an absorption-type merger or the company incorporated in a consolidation-type merger to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger or the company disappearing in a consolidation-type merger (including the case where shares, etc. of a company other than the company which becomes the company surviving an absorption-type merger are to be allotted) and the grounds for calculation of those amounts, and the stated capital and details of business, etc. of the company which becomes the company surviving an absorption-type merger (if the property to be allotted per share or equity of the company which becomes the company disappearing in an absorption-type merger is securities other than those issued by the company which becomes the company surviving an absorption-type merger, this includes the issuer of those securities) or the

company incorporated in a consolidation-type merger after the absorption-type merger or the consolidation-type merger.

- c. During the current interim consolidated accounting period, if the implementation of a transfer or acceptance of transfer of all or part of material business was decided by an organ which is responsible for making decisions on the execution of operations, state the outline of that decision.
- d. During the current interim consolidated accounting period, if the implementation of a share exchange, share transfer, or partial share exchange was decided by an organ responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the share exchange, share transfer, or partial share exchange; the number of shares or other property of the company that becomes the wholly owning parent company resulting from a share exchange, the wholly owning parent company incorporated in a share transfer, or the wholly owning parent company resulting from a partial share exchange (referred to below as the "wholly owning parent company resulting from a share exchange, etc." in d); the number of such shares or property to be allotted per share of the company that becomes the wholly owned subsidiary company resulting from a share exchange, the wholly owned subsidiary company resulting from a share transfer, or the wholly owned subsidiary company resulting from a partial share exchange (referred to below as the "wholly owned subsidiary company resulting from a share exchange, etc." in d) (including cases where shares, etc. of a company other than the company that becomes the wholly owning parent company resulting from a share exchange, etc. are to be allotted); the grounds for the calculation of such amounts; and the stated capital and details of the business, etc. of the company that becomes the wholly owning parent company resulting from a share exchange, etc. (if the property to be allotted per share or equity of the company that becomes the wholly owned subsidiary company resulting from a share exchange, etc. consists of securities other than those issued by the wholly owning parent company resulting from a share exchange, etc., this includes the issuer of those securities), after the share exchange, share transfer, or partial share exchange.
- e. During the current interim consolidated accounting period, if the implementation of an absorption-type company split or incorporation-type company split was decided by an organ which is responsible for making decisions on the execution of operations, state, except for immaterial matters, the purpose and conditions of the absorption-type company split or incorporation-type company split, status of assets/liabilities succeeded to or having another succeed to, the number of shares or any other property of the company which becomes the company succeeding in an absorption-type split or the company incorporated in an incorporation-type split to be allotted to the company which becomes the company splitting in an absorption-type split or the company splitting in an incorporation-type split (including the case where shares, etc. of a company other than the company which becomes the company succeeding in an absorption-type split are to be allotted) and the grounds for calculation of such amounts, and the stated capital and details of

business, etc. of the company which becomes the company succeeding in an absorption-type split (if the property to be allotted to the company which becomes the company splitting in an absorption-type split is securities other than those issued by the company succeeding in an absorption-type split, this includes the issuer of those securities) or the company incorporated in an incorporation-type split after the absorption-type company split or incorporation-type company split.

(13) Research and development activities

Generally state the status of research and development activities (such as the purpose of research, major research challenges, research results, and research systems) and the amount of research and development expenses in the current interim consolidated accounting period in association with segment information.

(14) Major facilities and equipment

a. During the current interim consolidated accounting period, if there were material changes in major facilities and equipment (including those leased from a party other than a consolidated company), state, separately for the reporting company, domestic subsidiary companies, and overseas subsidiary companies, the company name (excluding the case of the reporting company), the name of the place of business, location, details of the facilities or equipment, the book value by type of facilities or equipment (in the case of land, also indicate the area of the land), and the number of employees in association with segment information.

If interim consolidated financial statements are not prepared, state the status of the change in major facilities and equipment in the current interim accounting period in accordance with these instructions.

b. During the current interim consolidated accounting period, if, among major facilities and equipment, there was suspension of use of machinery or equipment, etc. that has a material impact on the production capacity, state the details of such suspension.

(15) Plan on installation, disposal, etc. of facilities and equipment

a. If there was a material change during the current interim consolidated accounting period with regard to new installation, expansion, repair, disposal, sale, etc. of important facilities and equipment that was planned as of the end of the previous consolidated fiscal year (the end of the previous business year if interim consolidated financial statements are not prepared; the same applies below in (15)), state the details of the change in association with segment information.

b. If any new installation, expansion, repair, disposal, sale, etc. of important facilities and equipment that was planned as of the end of the previous consolidated fiscal year was completed in the current interim consolidated accounting period, state such fact and the date of the completion. It is also allowed to disclose this information in the item of "Major facilities and equipment."

c. During the current interim consolidated accounting period, if there was a plan on new installation, expansion, repair, disposal, or sale, etc. of important facilities and equipment, state the details of these plans (such as the name of

the place of business, location, details of business, details of the facility or equipment, planned amount of investment (total amount and already paid amount), method of fund procurement (meaning the distinction between funds from capital increase, funds from corporate bond issuance, own funds, borrowing, etc.), planned starting and completing year and month, and increased capacity after the completion) in association with segment information.

(16) Total number of shares and other information

- a. In the section titled "Total number of authorized shares," state the total number of authorized shares or the total number of authorized shares in a class specified in the articles of incorporation as of the last day of the current interim accounting period.

If the company is a company with class shares, state the total number of authorized shares in a class for each class of shares, and in the section titled "Total," state the total number of authorized shares.

In addition, if there was an increase or decrease in the total number of authorized shares to be issued by the company as specified in the articles of incorporation between the last day of the current interim accounting period and the submission date of the semiannual securities report, state in the margin such fact, the date of resolution, the day when the number of shares increased or decreased, amount by which the number of shares increased or decreased, and the total number of shares after the increase or decrease.

- b. In "Issued shares," state "Classes," "Number of shares issued as of the end of the interim accounting period," "Number of shares issued as of the submission date," "Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered," and "Description" for each class of issued shares.
- c. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state such fact in the section titled "Classes."
- d. In the section titled "Description," specifically state the features of the shares, including the share unit.

In this case, if the company is a company with class shares, state the details specified in the articles of incorporation or by the resolution adopted at a shareholders meeting or by the board of directors, with regard to the matters stated in the items of Article 108, paragraph (1) of the Companies Act and the presence or absence of the provisions of the articles of incorporation prescribed in Article 322, paragraph (2) of that Act.

If the company provides for the matters described in the items of Article 107, paragraph (1) of the Companies Act, state the specific details of those matters.

If the company issues corporate bond certificates, etc. with share options subject to exercise value change, at the beginning of the section, state the nature of the corporate bond certificates, etc. with share options subject to exercise value change.

- e. If the company issues corporate bond certificates, etc. with share options subject to exercise value change, state the following matters in the margin.
- (a) In cases where Article 19, paragraph (9) applies, the contents of the

- derivatives transactions or other transactions provided in that paragraph
- (b) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the exercise of the rights indicated on the relevant corporate bond certificates, etc. with share options subject to exercise value change (including the matters on the money or other property to be paid to limit the exercise of the relevant right) (if there is no such agreement, such fact)
 - (c) The content of the agreement made with the holder of the corporate bond certificates, etc. with share options subject to exercise value change on matters concerning the sale and purchase of share certificates of the reporting entity (including the short selling prescribed in Article 26-2-2, paragraph (1) of the Order) (if there is no such agreement, such fact)
 - (d) If the reporting entity knows that there is an agreement made between the holders of the corporate bond certificates, etc. with share options subject to exercise value change and a special stakeholder, etc. of the reporting entity on matters concerning lending and borrowing of share certificates of the reporting entity, the content of that agreement
 - (e) Other matters necessary to ensure the protection of investors
- f. If the company issues shares of two or more different classes with different provisions and conditions regarding the matters stated in the items of Article 108, paragraph (1) of the Companies Act (referred to below as "two or more classes of shares"), and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the existence of voting rights or in the features of those shares, state such fact and the reason for the difference in the margin. In this case, if there is any matter to be specifically stated in relation to the holding of shares or the exercise of voting rights, state the details of that matter.
- g. In the section titled "Number of shares issued," state the number of shares issued as of the last day of the current interim accounting period and as of the submission date of the report.

If the company issues share options or corporate bonds with share options (including the case where it issues convertible corporate bonds or corporate bonds with warrants which are deemed to be corporate bonds with share options pursuant to Article 19, paragraph (2) of the Act on the Arrangement of Related Acts that Accompany the Enforcement of Acts that Revise Parts of the Commercial Code, etc. (Act No. 129 of 2001) or securities with warrants which are deemed to be share option certificates pursuant to paragraph (3) of that Article (referred to as "old convertible corporate bonds, etc." in g and (20)b)), the number of shares issued to be stated in the section titled "As of the submission date" may be the number as of the end of the month before the month containing the submission date of the semiannual securities report, only with regard to the number of shares resulting from exercise of those share options (including exercise of rights represented by old convertible corporate bonds, etc.). However, state such fact in the margin.

- h. If any property other than money will be the subject of contribution, state

such fact as well as the details and value of the property in the margin.

- i. In the case of a cooperative financial institution, state information separately for ordinary equity investment and preferred equity investment (the same applies in "1. Information on shares, etc.," "(4) Status of total number of issued shares, stated capital, etc." through "(6) Status of voting rights").
- j. In the case of a mutual company, this information is not required to be stated (the same applies in "1. Information on shares, etc.," "(5) Information on major shareholders" and "(6) Status of voting rights").

(17) Contents of stock option system

If share option certificates were granted to directors, employees, etc., disclose the relevant information in accordance with Instructions on Preparation (39) of Form 2. In this case, in Instructions on Preparation (39)b of Form 2, the term "latest business year" is deemed to be replaced with "current interim accounting period" and the term "Statement" is deemed to be replaced with "semiannual securities report".

(18) Status of other share options, etc.

- a. If the company issues share options as a part of measures to prevent its financial and business decision-making from being controlled by any party which is not appropriate in light of the basic policy (so-called anti-takeover measures), which need to be disclosed in "Part I. Company information," "Section 2. Business status," "1. Business management policy, business management environment, problems to be dealt with, etc.," disclose the relevant information in accordance with Instructions on Preparation (40) of Form 2. In this case, in Instructions on Preparation (40)a of Form 2, the term "latest business year" is deemed to be replaced with "current interim accounting period," and the term "Statement" is deemed to be replaced with "semiannual securities report".
- b. If the company issues share options other than the share options that need to be disclosed pursuant to the provisions of (17) and a or corporate bonds with share options, disclose the relevant information in accordance with Instructions on Preparation (41) of Form 2. In this case, in Instructions on Preparation (41)a and c of Form 2, the term "latest business year" is deemed to be replaced with "current interim accounting period" and the term "Statement" is deemed to be replaced with "semiannual securities report".

(19) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

- a. If the company issues multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose the relevant information for each class.
- b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other equivalent value.

(20) Status of total number of issued shares, stated capital, etc.

- a. State the increase or decrease in the total number of issued shares, stated capital, and capital reserve during the current interim accounting period.

- b. For any increase in the total number of issued shares, stated capital, and capital reserve due to the issuance of new shares, state the manner of issuance (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders), the issue price, and the amount to be incorporated into the stated capital in the margin.

In the case of a merger, disclose the name of the counterparty to the merger and the merger ratio in the margin.

For any increase in the total number of issued shares, stated capital, and capital reserve resulting from the exercise of share options (including the exercise of rights represented by old convertible corporate bonds, etc.), disclose the total amount for the current interim accounting period and state this fact in the margin.

For any increase in the stated capital in the case of capitalization of reserves specified by law such as retained earnings reserve, capital reserve, or reassessment reserve or capitalization by appropriation of profit, state the details of such capitalization in the margin.

For any decrease in the total number of issued shares, stated capital, and capital reserve, disclose the reason and the capital reduction ratio, etc. in the margin.

- c. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) for the current interim accounting period as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details of the change in the margin.
 - d. In the case of a mutual company, omit the statement concerning the total number of issued shares, state information by replacing the term "stated capital, and capital reserve" with "total amount of funds, etc.," and state in the notes the outline of the funds, etc. and the amount of the reserve for redemption of funds. The funds, etc. means funds and the reserve for redemption of funds prescribed in Article 56 of the Insurance Business Act.
- (21) Information on major shareholders
- a. State "Information on major shareholders" as of the last day of the current interim accounting period.
 - b. In the section titled "Number of shares held," state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name).
 - c. For "major shareholders," state about 10 major shareholders holding the largest number of shares in descending order (excluding the reporting company), and for shareholders that are deemed to have no voting rights pursuant to Article 67, paragraph (1) of the Regulation for Enforcement of the Companies Act, also state such fact. However, if the company issues shares of two or more different classes and it provides for a different number of share unit for each class of shares or those classes of shares differ in terms of the

existence of voting rights, also state about 10 shareholders holding the largest number of voting rights represented by the shares held in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality level.

- d. During the current interim accounting period, if there has been any change to major shareholders, state such fact in the notes.
- e. If a statement of large-volume holdings, etc. related to share certificates, etc. issued by the company has been made available for public inspection pursuant to Article 27-30-7 of the Act, or if the company has received a copy of a statement of large-volume holdings, etc. (including cases where the statement is deemed to have been sent pursuant to Article 27-30-11, paragraph (4) of the Act), and the status of holding of share certificates, etc. of the submitter of the document disclosed in that statement of large-volume holdings, etc. differs from the contents disclosed in the shareholder register, confirm and state the actual holding status.

If the disclosed contents differ considerably and it is not possible to confirm the actual holding status, state in the notes this fact and the contents disclosed in the statement of large-volume holdings, etc.

(22) Status of voting rights

- a. State "Status of voting rights" as of the last day of the current interim accounting period.

With regard to the shares to be stated in each section, if the company issues two or more classes of shares, disclose information that clarifies the number of shares for each class.

- b. In the section titled "Shares with no voting rights," state the total number and features of shares with no voting rights (excluding shares less than one unit).
- c. In the section titled "Shares with restricted voting rights (treasury shares, etc.)," state, for each class, the total number and features of share with restricted voting rights (excluding shares less than one unit; the same applies in d), which are treasury shares and reciprocally held shares.
- d. In the section titled "Shares with restricted voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with restricted voting rights other than those that fall under c.
- e. In the section titled "Shares with full voting rights (treasury shares, etc.)," state, for each class, the total number and features of shares with full voting rights, which are treasury shares and reciprocally held shares.
- f. In the section titled "Shares with full voting rights (other)," state, for each class, the total number, the number of voting rights, and features of shares with full voting rights other than those that fall under e.
- g. In the section titled "Shares less than one unit," state, for each class, the total number of shares less than one unit.
- h. In the section titled "In others' names," state the number of shares held in another person's name (or under a fictitious name), and state the reason for holding them in another person's name as well as the name and address of the registered holder in the margin.

With regard to shares for which the company is the holder in the

shareholder register, but which are not substantially held by the company, state such fact and the number of those shares in the margin.

(23) Company's officers

- a. Fill in this section if there was a change in any officer after the submission date of the annual securities report for the previous business year but before the submission date of the semiannual securities report.
- b. State the changed number of officers by gender, and state the ratio of female officers in parentheses.
- c. For a newly appointed officer, state the title, name, date of birth, brief biographical outline of major points in the career (such as the year and month of joining the company, the title immediately before assuming office as officer, the year and month of assumption of office as officer, the title in the case of assuming office as representative director of another major company, and the prior job in the case of joining the company through a mid-career job change), term of office, and the number of shares held (for the number of shares held, state the number of substantially held shares including the number of shares held in another person's name (or under a fictitious name); if the company issues two or more classes of shares, state the number of shares for each class. If another officer is this officer's relative within the second degree of kinship, state the details of that relationship).

In the case of a mutual company, information in the section titled "Number of shares held" is not required to be stated.

- d. For a retired officer, state the title, name, and the retirement date.
- e. For a change in the title of an officer, state the name of the officer, the new and old titles, and the date of the change.
- f. If the company issues shares of different classes with different provisions with regard to the matter stated in Article 108, paragraph (1), item (ix) of the Companies Act, and any officer has been appointed by shareholders of such class, state such fact in the notes in the margin.

(24) Accounting status

- a. If a company operating the business listed in the appended list of the Regulation on Financial Statements prepares interim consolidated financial statements or interim financial statements (referred to below as "interim consolidated financial statements, etc." in (24)) pursuant to or in accordance with provisions of a special law or regulation or rules, state such fact.
- b. If interim consolidated financial statements are not prepared, state such fact and the reason for not preparing them.
- c. If interim consolidated financial statements are prepared based on designated international accounting standards, state such fact.

If interim consolidated financial statements are prepared based on Japan's modified international standards, state such fact.

- d. If the reporting company has not prepared interim consolidated financial statements, but prepared interim financial statements based on designated international accounting standards pursuant to Article 74, paragraph (2) of the Regulation on Interim Financial Statements, state such fact.
- e. If the reporting company makes special efforts to ensure the appropriateness

of the interim consolidated financial statements, etc. that it submits pursuant to the provisions of the Act, it must state such fact and provide specific details of these efforts. However, this is not required if there has been no material change in the special efforts made to ensure the appropriateness of consolidated financial statements and the financial statements disclosed in the annual securities report for the previous business year or in the securities registration statement submitted for the current interim consolidated accounting period.

- f. If the company has received audit certification from a certified public accountant or audit corporation for interim consolidated financial statements, etc., state such fact and the name of the certified public accountant or audit corporation.

If the certified public accountant or audit corporation changed during the current interim consolidated accounting period, state such fact.

(25) Interim consolidated financial statements

- a. With regard to the interim consolidated balance sheet, interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement, interim consolidated statement of changes in net assets, and interim consolidated cash flow statement (if interim consolidated financial statements are prepared based on designated international accounting standards or Japan's modified international standards, statements equivalent to the interim consolidated balance sheet, interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement, interim consolidated statement of changes in net assets, and interim consolidated cash flow statement, respectively; the same applies below in this Form), state the statements for the current interim consolidated accounting period pursuant to the provisions of the Regulation on Interim Consolidated Financial Statements.
- b. When preparing interim consolidated financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Interim Consolidated Financial Statements, designated international accounting standards, or Japan's modified international standards, and appropriately state material matters that serve as the basis for preparing interim consolidated financial statements, notes to be included, and other matters according to the actual state of the company.
- c. The interim audit report on interim consolidated financial statements should be attached to the interim consolidated financial statements.

With regard to interim consolidated financial statements that have the same contents as interim consolidated financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the interim audit report on the already submitted interim consolidated financial statements are to be used.

(26) Interim consolidated balance sheet

Refer to the interim consolidated balance sheet for the current interim consolidated accounting period.

- (27) Interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement

Refer to the interim consolidated profit and loss statement and interim consolidated comprehensive income statement, or interim consolidated profit and loss and comprehensive income statement for the current interim consolidated accounting period. In the case of referring to the interim consolidated profit and loss statement and interim consolidated comprehensive income statement, state "Interim consolidated profit and loss statement and interim consolidated comprehensive income statement" as the item name, and in the case of referring to the interim consolidated profit and loss and comprehensive income statement, state "Interim consolidated profit and loss and comprehensive income statement" as the item name.

- (28) Interim consolidated statement of changes in net assets

Refer to the interim consolidated statement of changes in net assets for the current interim consolidated accounting period.

- (29) Interim consolidated cash flow statement

Refer to the interim consolidated cash flow statement for the current interim consolidated accounting period.

- (30) Other

- a. After the end of the current interim consolidated accounting period but before the submission date of the semiannual securities report, if any fact occurs or is highly likely to occur that could result in significant changes in assets and liabilities or have a material impact on profit and loss, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of this semiannual securities report.

- b. During the current interim consolidated accounting period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline of that lawsuit.

- (31) Interim financial statements

- a. With regard to the interim balance sheet, interim profit and loss statement, interim statement of changes in net assets, and interim cash flow statement (excluding the interim cash flow statement if interim consolidated financial statements are prepared), state the statements for the current interim consolidated accounting period pursuant to the provisions of the Regulation on Interim Financial Statements.

- b. If interim financial statements are prepared based on designated international accounting standards (limited to the case where (24)d applies), the company may add the item "Interim financial statements based on international accounting standards" below the interim financial statements stated pursuant to the provisions of a, c, d, and (32) through (35), and state the interim financial statements prepared based on the designated international accounting standards. State the interim financial statements

prepared based on the designated international accounting standards pursuant to the provisions of a, c, d, and (32) through (35).

- c. When preparing interim financial statements, state proper amounts under appropriate account titles in accordance with the Regulation on Interim Financial Statements, and appropriately state material matters that serve as the basis for preparing interim financial statements, notes to be included, and other matters according to the actual state of the company.
- d. The interim audit report on interim financial statements should be attached to the interim financial statements.

With regard to interim financial statements that have the same contents as interim financial statements included in a securities registration statement previously submitted pursuant to Article 5, paragraph (1) of the Act, and for which new audit certification has not been received, the interim audit report on the already submitted interim financial statements are to be used.

(32) Interim balance sheet

Refer to the interim balance sheet for the current interim accounting period.

(33) Interim profit and loss statement

Refer to the interim profit and loss statement for the current interim accounting period.

(34) Interim statement of changes in net assets

Refer to the interim statement of changes in net assets for the current interim accounting period.

(35) Interim cash flow statement

If interim consolidated financial statements are not prepared, refer to the interim cash flow statement for the current interim accounting period.

(36) Other

- a. During the current interim accounting period or after the end of the current interim accounting period but before the submission date of the semiannual securities report, if any distribution of interim dividend was resolved by the board of directors, state in the notes this fact, the date of resolution, total amount of interim dividend distributed, and the amount per share.
- b. After the end of the current interim accounting period but before the submission date of the semiannual securities report, if any fact occurs or is highly likely to occur that could result in significant changes in funds and liabilities or have a material impact on profit and loss, state the outline of such fact.

However, disclosure may be omitted for any information already contained in another part of this semiannual securities report.

- c. During the current interim accounting period, if there was any important lawsuit, etc. concerning business and other matters of the reporting company, state the outline of that lawsuit.

(37) Reference information on the reporting company

- a. Between the date of commencement of the current interim accounting period and the submission date of the semiannual securities report, if any documents referred to in the items of Article 25, paragraph (1) of the Act are submitted, state the names and dates of submission of the documents.

- b. If an extraordinary report is contained in the documents, also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- c. If an amendment report is contained in the documents, also state the name of the document to which the amendment report relates.

(38) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the end of the relevant semiannual period of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(39) Matters related to the guarantor company subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the annual securities report on the latest business year of the guarantor company already submitted as of the submission date of this semiannual securities report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the quarterly securities report (if there are two or more quarterly securities reports, meaning the latest one) or semiannual securities report), an extraordinary report subsequently submitted, and their amendment reports.

If the annual securities report on the latest business year of the guarantor company as of the submission date of this semiannual securities report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of this semiannual securities report falls is expected to be submitted without delay after the submission of this semiannual securities report, also state such fact.

- c. For "(ii) Extraordinary report," also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- d. For "(iii) Amendment report," also state the name of the document to which the amendment report relates.

(40) Matters related to the guarantor company not subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
- b. State the company name, representative person's title, and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year as of the submission date of this semiannual securities report, in accordance with "Part I. Company information," "Section 1. Company outlines" through "Section 5.

Accounting status" of Form 3.

Disclosure of a consolidated cash flow statement and a cash flow statement may be omitted.

However, if the guarantor company's business year is one year, and if this semiannual securities report is submitted after the elapse of about nine months from the date of commencement of the business year of the guarantor company in which the submission date of this semiannual securities report falls, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in accordance with "Part I. Company information," "Section 1. Company outlines" through "Section 5. Accounting status" of this Form.

Disclosure of an interim consolidated cash flow statement and an interim cash flow statement may be omitted.

(41) Information on companies other than guarantor companies

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, excluding guarantor companies, that are judged to have a material impact on investment decisions.

- a. For "1. Reason for the necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed, or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company subject to continuous disclosure" and "3. Matters related to the company not subject to continuous disclosure," disclose the relevant information in accordance with Part II, "Section 1. Information on the guarantor company," "2. Matters related to the guarantor company subject to continuous disclosure" and "3. Matters related to the guarantor company not subject to continuous disclosure."
- c. With regard to a linked subsidiary company, refer to the interim consolidated cash flow statement for the current interim consolidated accounting period and the interim consolidated cash flow statement for the previous interim consolidated accounting period, or the interim cash flow statement for the current interim accounting period and the interim cash flow statement for the previous interim accounting period. However, if interim consolidated cash flow statements and interim cash flow statements are not prepared, state the status of interim consolidated cash flow or interim cash flow in the same manner as such statements.

(42) Information on indices, etc.

Disclose information on indices, etc. judged to have a material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for the necessity of disclosure of information on the indices, etc.," disclose the reasons and details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values

of the indices, etc. for the latest five business years (or, if one business year consists of six months, 10 business years), as well as the monthly highest/lowest values of the indices, etc. for six months in the current semiannual period.

(43) Amendment of interim consolidated financial statements based on designated international accounting standards

If interim consolidated financial statements were prepared based on designated international accounting standards, and the interim consolidated financial statements for the same interim consolidated accounting period of the previous year of the current interim consolidated accounting period were amended in accordance with those standards, disclose the amended contents and indicate that the amendment was made with regard to matters to be disclosed in the semiannual securities report (excluding the amended interim consolidated financial statements) that are related to the amendment.

(44) Amendment of interim consolidated financial statements based on Japan's modified international standards

If interim consolidated financial statements were prepared based on Japan's modified international standards, and the interim consolidated financial statements for the same interim consolidated accounting period of the previous year of the current interim consolidated accounting period were amended in accordance with those standards, disclose the amended contents and indicate that the amendment was made with regard to matters to be disclosed in the semiannual securities report (excluding the amended interim consolidated financial statements) that are related to the amendment.

(45) Replacement of terms

- a. If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.
- b. If the reporting entity is an incorporated educational institution, etc., state information by replacing the terms "location of head office," "corporate bonds," "enterprise," and "company" with "location of principal office," "monetary claim to the incorporated educational institution, etc.," "incorporated educational institution, etc.," and "incorporated educational institution, etc.," respectively.

(46) Special exception related to social medical care corporation bond certificates

If the reporting entity is an issuer of social medical care corporation bond certificates, for items in "Part I. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose the relevant information in accordance with Instructions on Preparation (88) of Form 2. State information by replacing the term "latest business year" in Instructions on Preparation (88) of Form 2 with "latest interim accounting period."

(47) Special exception related to incorporated educational institutions, etc.

If the reporting entity is an incorporated educational institution, etc., for

items in "Part I. Company information," "Section 2. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose the relevant information in accordance with Instructions on Preparation (89) of Form 2. State information by replacing the term "latest business year" in Instructions on Preparation (89) of Form 2 with "latest interim accounting period."

Form 9-2

[Cover page]

[Document to be submitted]

[Provision]

Confirmation letter

Article 24-4-2, paragraph () of the
Financial Instruments and Exchange
Act

[Authority to which this document is to be submitted]

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Company name] (2)

[Title and name of representative person] (3)

[Title and name of chief financial officer] (4)

[Location of head office]

[Name of agent] (5)

[Address or location of agent]

[Place for public inspection] (6)

Name:

(Location)

1. [Matters concerning the adequacy of the content of statements in the annual securities report]

2. [Notable matters] (8)

(Instructions on Preparation)

(1) General instructions

a. If the reporting company has any unavoidable reason for not complying with the required matters and the instructions on preparation, it may prepare the report differently, provided that it does so in accordance with these standards to the extent that such deviation does not result in misunderstanding among investors.

b. In addition to the matters required to be stated pursuant to the following provisions, matters related to each item to be included in a confirmation letter may also be disclosed.

(2) Company name

State the company name written in the original language in parentheses.

(3) Deleted

(4) Title and name of chief financial officer

If the company has appointed a chief financial officer as a person having responsibility equivalent to the representative person with regard to financial reporting, state the title and name of that person.

(5) Name of agent

State the name of the person domiciled in Japan who is authorized to represent the reporting foreign company for any acts related to the submission of the confirmation letter (referred to below as an "agent" in (5); if the agent is a corporation, the name of the corporation and its representative person).

(6) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to

be made available for public inspection.

(7) Matters concerning the adequacy of the content of statements in the annual securities report

- a. State the business year of the annual securities report confirmed. If an amendment report of the annual securities report has been confirmed, clearly state such fact.
- b. State that the representative person and the chief financial officer (limited to the case where the company has appointed the chief financial officer referred to in (4)) have confirmed that the content of statements in the annual securities report is appropriate and in accordance with the Financial Instruments and Exchange Act and related regulations.
- c. If the scope of the content of statements in the annual securities report confirmed by the company is limited, state such fact and the reason for this.

(8) Notable matters

If there are any notable matters with regard to confirmation, state such fact and the details of those matters.

(9) Replacement of terms

- a. If the reporting entity submits a confirmation letter for a quarterly securities report, state information by replacing the terms "annual securities report" and "business year" in this Form with "quarterly securities report" and "quarterly accounting period," respectively.
- b. If the reporting entity submits a confirmation letter for a semiannual securities report, state information by replacing the terms "annual securities report" and "business year" in this Form with "semiannual securities report" and "interim accounting period," respectively.

Form 9-3

[Cover page]

[Document to be submitted]

[Provision]

Quarterly securities report

Article 24-4-7, paragraph () of the
Financial Instruments and Exchange
Act

[Authority to which this document is to be submitted]

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Quarterly accounting period]

th period, th quarter (from
to)

[Company name] (2)

[Title and name of representative person] (3)

[Location of head office]

[Name of agent] (4)

[Address or location of agent]

[Telephone number]

[Name of contact person] (5)

[Nearest contact address]

[Telephone number]

[Name of contact person]

[Place for public inspection] (6)

Name:
(Location)

Part I. [Company information]

Section 1. [Outline of legal system, etc. in home country] (7)

Section 2. [Company outlines]

1. [Transition of major management indicators, etc.] (8)

2. [Details of business] (9)

Section 3. [Business status]

1. [Business-related risks, etc.] (10)

2. [Management's discussion and analysis of financial position, operating results,
and cash flow status] (11)

3. [Material contracts, etc. for business management] (12)

Section 4. [Information on reporting company]

1. [Information on shares, etc.]

(1) [Total number of shares and other information] (13)

(i) [Total number of shares]

| Number of shares authorized to be issued | Total number of issued shares | Number of unissued shares |
|---|----------------------------------|------------------------------|
| | | |

(ii) [Issued shares]

| Types (registered form / bearer form, | Classes | Number of shares issued | Name of financial instruments exchange on which shares are | Description |
|---|---------|----------------------------|--|-------------|
| | | | | |

| | | | | |
|--|---|--|---|---|
| par-value shares / non par-value shares) | | | listed or authorized financial instruments firms association with which shares are registered | |
| | | | | |
| | | | | |
| Total | — | | — | — |

(2) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (14)

| | th quarterly accounting period (From to) |
|---|--|
| Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the quarterly accounting period | |
| Number of shares delivered in relation to the exercise of rights during the quarterly accounting period | |
| Average exercise value, etc. in relation to the exercise of rights during the quarterly accounting period | |
| Amount of fund procured in relation to the exercise of rights during the quarterly accounting period | |
| Aggregate number of corporate bond certificates, etc. with share options subject to exercise value change exercised as of the last day of the quarterly accounting period | |
| Aggregate number of shares subject to corporate bond certificates, etc. with share options subject to exercise value change delivered as of the last day of the quarterly accounting period | |

| | |
|---|--|
| Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the quarterly accounting period | |
| Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the quarterly accounting period | |
| Number of corporate bond certificates, etc. with share options subject to exercise value change outstanding as of the last day of the quarterly accounting period | |

(3) [Changes in total number of issued shares and stated capital] (15)

| Date | Increase/decrease in total number of issued shares | Outstanding balance of total number of issued shares | Increase/decrease in amount of stated capital (in Yen) | Outstanding balance of amount of stated capital (in Yen) |
|------|--|--|--|--|
| | | | | |
| | | | | |
| | | | | |

(4) [Information on major shareholders] (16) Reference date:

| Name | Address | Number of shares held | Ratio of number of shares held to the total number of issued shares (%) |
|-------|---------|-----------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |
| Total | — | | |

2. [Company's officers] (17)

Section 5. [Accounting status] (18)

1. [Quarterly financial documents] (19)

2. [Other] (20)

Section 6. [Changes in foreign exchange rates] (21)

1. [Monthly changes in foreign exchange rates during the quarter]

| | | | |
|------------------|--|--|--|
| Month | | | |
| Highest (in Yen) | | | |
| Lowest (in Yen) | | | |
| Average (in Yen) | | | |

2. [Exchange rates on latest reference date]

Yen (as of)

Part II. [Information on the guarantor company, etc. of the reporting company]

Section 1. [Information on the guarantor company]

1. [Corporate bonds for guarantee] (22)

2. [Matters related to the guarantor company subject to continuous disclosure] (23)

(1) [Documents submitted by the guarantor company]

(i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the Director-General of the Kanto Local Finance Bureau on .

(ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this quarterly securities report (date:), an extraordinary report to the Director-General of the Kanto Local Finance Bureau was submitted on .

(iii) [Amendment report]

An amendment report (an amendment report related to above) was submitted to the Director-General of the Kanto Local Finance Bureau on .

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to the guarantor company not subject to continuous disclosure] (24)

Section 2. [Information on companies other than guarantor companies] (25)

1. [Reason for the necessity of disclosure of information on the company]

2. [Matters related to the company subject to continuous disclosure]

3. [Matters related to the company not subject to continuous disclosure]

Section 3. [Information on indices, etc.] (26)

1. [Reason for the necessity of disclosure of information on the indices, etc.]

2. [Changes in the indices, etc.]

(Instructions on Preparation)

(1) General instructions

a. The matters to be stated and instructions on preparation merely provide

general standards. If the reporting company has any unavoidable reason for not complying with these standards, it may prepare the report differently, provided that it does so in accordance with these standards to the extent that such deviation does not result in misunderstanding among investors.

- b. In addition to the matters required to be stated pursuant to the following provisions, matters related to each item to be included in a quarterly securities report may also be disclosed.
- c. With regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- d. If an amount denominated in non-Japanese currency is converted into Japanese currency, state in the notes the criteria of conversion used for the conversion.
- e. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose the relevant information in accordance with these instructions.
- f. The matters stated in the quarterly securities report may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- g. For statement of "Section 2. Company outlines" through "Section 4. Outline of facilities and equipment" in Part I, follow the instructions below:
 - (a) If the reporting company refers only to consolidated financial statements as financial documents in the annual securities report, disclose the relevant information on consolidated companies.
 - (b) If the reporting company only refers to single-company financial statements as financial documents in the annual securities report, disclose the relevant information on the reporting company. However, if the reporting company has a parent company or important subsidiary company closely connected to its business, also disclose the relevant information on these companies for each matter to be stated or in a comprehensive manner.
 - (c) If the reporting company refers to both consolidated and single-company financial statements as financial documents in the annual securities report, follow the instructions below:
 - (i) In the case where the reporting company is required pursuant to Article 131, paragraph (1) or (2) of the Regulation on Financial Statements to comply with the terms, forms and preparation methods in its home country or an area outside Japan which is not its home country, disclose the relevant information in accordance with (a) if the financial documents to be prepared in its home country or an area outside Japan which is not its home country mainly consist of consolidated financial statements, or in accordance with (b) if the documents mainly consist of single-company financial statements.
 - (ii) In the case where the reporting company is required pursuant to Article 131, paragraph (3) or (4) of the Regulation on Financial Statements to comply with the terms, forms and preparation methods designated by the

Commissioner of the Financial Services Agency, disclose the relevant information in accordance with (a).

- h. As used in this Form, the term "cumulative quarterly accounting period" means the cumulative quarterly accounting period prescribed in Article 3, item (vi) of the Regulation on Quarterly Financial Statements.
- i. The matters stated in "Part I. Company information," in cases where the reporting company is the issuer of the rights stated in Article 2, paragraph (2), item (iv) of the Act, are to be stated in accordance with items (7) through (21).

(2) Company name

State the company name written in the original language in parentheses.

(3) Title and name of representative person

State the title and name of a person duly authorized to submit the quarterly securities report.

(4) Name of agent

State the name of the person domiciled in Japan who is authorized to represent the reporting company for any acts related to the submission of the quarterly securities report (referred to below as an "agent" in (4); if the agent is a corporation, the name of the corporation and its representative person).

(5) Name of contact person

State the name of the person domiciled in Japan who is appointed to receive instructions from or who communicates with the Director-General of the Kanto Local Finance Bureau.

(6) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.

(7) Outline of legal system, etc. in home country

During the current quarterly accounting period, if there was a change in the company system in the home country, state, etc. of the reporting company, systems provided in articles of incorporation, etc. of the reporting company, foreign exchange control system, or tax treatment, state the outline of such changes.

(8) Transition of major management indicators, etc.

Disclose the relevant information in accordance with Instructions on Preparation (5) of Form 4-3.

(9) Details of business

Disclose the relevant information in accordance with Instructions on Preparation (6) of Form 4-3.

(10) Business-related risks, etc.

Disclose the relevant information in accordance with Instructions on Preparation (7) of Form 4-3.

(11) Management's discussion and analysis of financial position, operating results, and cash flow status

Disclose the relevant information in accordance with Instructions on Preparation (8) of Form 4-3.

(12) Material contracts, etc. for business management

Disclose the relevant information in accordance with Instructions on Preparation (9) of Form 4-3.

(13) Total number of shares and other information

Disclose the relevant information in accordance with Instructions on Preparation (41) of Form 7.

(14) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

- a. Fill in this section if share options represented by corporate bond certificates, etc. with share options subject to exercise value change were exercised during the current quarterly accounting period. If share options were exercised with regard to multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose the relevant information for each class.
- b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other equivalent value.

(15) Changes in total number of issued shares and stated capital

- a. State the increase or decrease in the total number of issued shares and stated capital during the current quarterly accounting period for each class of shares.

Any increase or decrease in the amount of stated capital is to be disclosed individually if the amount is 10 percent or more of the stated capital as of the last day of the current quarterly accounting period; however, increases or decreases of less than 10 percent may be disclosed collectively as the total amount of increase and the total amount of decrease for the quarterly accounting period.

- b. For any increase in the total number of issued shares and stated capital due to the issuance of new shares, state the manner of issuance (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders) in the margin.

In the case of a merger, disclose the name of the counterparty to the merger and the merger ratio in the margin.

For any increase in the total number of issued shares and stated capital resulting from the exercise share options, disclose the total amount for the current quarterly accounting period and state this fact in the margin.

For any decrease in the total number of issued shares and stated capital, disclose the reason and the capital reduction ratio, etc. in the margin.

- c. If the company issues share options, add a note of the outstanding share options as of the last day of the current quarterly accounting period, the issue price of shares to be issued by the exercise of share options, and the amount to be incorporated into stated capital.
- d. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) for the current quarterly accounting period as well as the contents, amounts, and expected time of disbursement

categorized by the purpose of use of proceeds, disclose the details of the change in the margin.

(16) Information on major shareholders

- a. If the current quarterly accounting period is the second quarterly accounting period (meaning the quarterly accounting period following the first quarterly accounting period (meaning the first quarterly accounting period of the current business year); the same applies in b), state "Information on major shareholders" as of the last day of the current quarterly accounting period.
- b. For registered shares with voting rights as of the last day of the second quarterly accounting period (including shares held in another person's name (or under a fictitious name)) and bearer shares with voting rights known to the company, disclose approximately the 10 major shareholders holding the largest number of shares, in descending order. However, shareholders holding less than one percent of the total number of issued shares need not be disclosed.

If the company issues two or more classes of shares with different numbers of voting rights, also disclose approximately the 10 shareholders holding the largest number of voting rights represented by the shares held, in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality (meaning the municipality provided in Article 21, paragraph (2), and including the equivalent in a foreign country) level.

(17) Company's officers

- a. Fill in this section if, after the submission date of the annual securities report for the previous business year, there was a change in any officer (meaning a director, company auditor, and other workers with the equivalent authority related to the policy decision or execution of business; the same applies below in (17)) during the current cumulative quarterly accounting period.
- b. State the changed number of officers by gender, and state the ratio of female officers in parentheses.
- c. For a newly appointed officer, state the title, name, date of birth, brief biographical outline of major points in the career, term of office, the class and number of shares held, and the date of assumption of office.
- d. For a retired officer, state the title, name, and the retirement date.
- e. For a change in the title of an officer, state the name of the officer, the new and old titles, and the date of the change.

(18) Accounting status

State which of the provisions of Article 85, paragraphs (1) through (3) of the Regulation on Quarterly Financial Statements apply to the quarterly financial statements.

(19) Quarterly financial documents

- a. Refer to the following quarterly financial documents:
 - (a) If the quarterly financial documents of the reporting company disclosed in an area outside Japan are deemed not to impair the public interest or the protection of investors pursuant to Article 83, paragraph (1) or (2) of the

Regulation on Quarterly Financial Statements, refer to those quarterly financial documents according to the following category.

In this case, the types of quarterly financial documents (meaning a quarterly balance sheet for a quarterly accounting period, quarterly profit and loss statements for a quarterly accounting period and cumulative quarterly accounting period, and a cash flow statement for a cumulative quarterly accounting period) follow the types of documents required to be disclosed in the relevant area (the same applies in (b)).

- (i) In the case where only quarterly consolidated financial statements are disclosed in the relevant area: quarterly consolidated financial statements
 - (ii) In the case where only quarterly financial statements are disclosed in the relevant area: quarterly financial statements
 - (iii) In the case where both quarterly consolidated financial statements and quarterly financial statements are disclosed in the relevant area: quarterly consolidated financial statements
 - (b) In the case that an instruction was given as to the terminologies, forms and preparation methods of financial documents pursuant to Article 85, paragraph (3) of the Regulation on Quarterly Financial Statements, refer to the quarterly financial documents prepared in accordance with the instruction.
 - b. Refer to the quarterly financial documents for the current quarterly accounting period and the quarterly financial documents for the same quarterly accounting period of the previous year (if the comparative information prescribed in Article 5-3 of the Regulation on Quarterly Consolidated Financial Statements or Article 4-3 of the Regulation on Quarterly Financial Statements is included, the quarterly financial documents for the current quarterly accounting period), and make comparison.
- (20) Other
- a. After the end of the relevant quarterly accounting period but before the submission date of the quarterly securities report, if any fact occurs or is highly likely to occur that could result in significant changes in assets and liabilities or have a material impact on profit and loss, state the outline of such fact. However, disclosure may be omitted for any information that is already included in another part of this quarterly securities report.
 - b. During the current quarterly accounting period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline of that lawsuit.
- (21) Changes in foreign exchange rates

State the changes in exchange rates of the currency used for the representation of quarterly financial documents and the Japanese currency.

Disclosure of the exchange rates of the currency used for the representation of quarterly financial documents and the Japanese currency may be omitted if they are publicized on two or more daily newspapers publicizing matters related to current affairs in Japan during the relevant quarter.

(22) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the last day of the current quarterly accounting period of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(23) Matters related to the guarantor company subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the annual securities report on the latest business year of the guarantor company already submitted as of the submission date of this quarterly securities report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the relevant quarterly securities report or the relevant semiannual securities report), an extraordinary report subsequently submitted, and their amendment reports.

If the annual securities report on the latest business year of the guarantor company as of the submission date of this quarterly securities report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the submission date of this quarterly securities report falls is expected to be submitted without delay after the submission of this quarterly securities report, also state such fact.

- c. For "(ii) Extraordinary report," also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- d. For "(iii) Amendment report," also state the name of the document to which the amendment report relates.

(24) Matters related to the guarantor company not subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
- b. State the company name, representative person's title, and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year (referred to as the "latest business year" in c) as of the submission date of this quarterly securities report, in accordance with "Part I. Company information," "Section 1. Outline of legal system, etc. in home country" through "Section 6. Accounting status" of Form 8.
- c. If the guarantor company's business year subsequent to the latest business year exceeds six months, and if this quarterly securities report is submitted after the elapse of about nine months from the date of commencement of the

business year, in addition to the overview of the operating results of the guarantor company to be stated pursuant to b, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in accordance with "Part I. Company information," "Section 1. Company outlines" through "Section 5. Accounting status" of Form 5.

Disclosure of an interim consolidated cash flow statement and an interim cash flow statement may be omitted.

- d. If an overview of the operating results of the guarantor company to be stated pursuant to b or c is disclosed in "Information on the guarantor company, etc. of the reporting company" (meaning "Part II. Information on the guarantor company, etc. of the reporting company," "Section 1. Information on the guarantor company" of Form 3, "Part III. Information on the guarantor company, etc. of the reporting company," "Section 1. Information on the guarantor company" of Form 3-2, or "Part II. Information on the guarantor company, etc. of the reporting company" of Form 4) in the annual securities report for the reporting company's previous business year submitted before the submission date of this quarterly securities report, a statement may be made to refer to the information on the guarantor company disclosed in the annual securities report in lieu of making a statement of the overview of the operating results of the guarantor company.

(25) Information on companies other than guarantor companies

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, excluding guarantor companies, that are judged to have a material impact on investment decisions.

- a. For "1. Reason for the necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed, or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company subject to continuous disclosure" and "3. Matters related to the company not subject to continuous disclosure," disclose the relevant information in accordance with Part II, "Section 1. Information on the guarantor company," "2. Matters related to the guarantor company subject to continuous disclosure" and "3. Matters related to the guarantor company not subject to continuous disclosure."

(26) Information on indices, etc.

Disclose information on indices, etc. judged to have a material impact on investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for the necessity of disclosure of information on the indices, etc.," disclose the reasons and details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five business years (or, if one business year

consists of six months, 10 business years), as well as the monthly highest/lowest values of the indices, etc. for the current cumulative quarterly accounting period.

Form 10

[Cover page]

[Document to be submitted]

Semiannual securities report

[Authority to which this document is to be submitted]

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Interim accounting period]

During the th period (from
to)

[Company name] (2)

[Title and name of representative person] (3)

[Location of head office]

[Name of agent] (4)

[Address or location of agent]

[Telephone number]

[Name of contact person] (5)

[Contact address]

[Telephone number]

[Place for public inspection] (6)

Name:
(Location)

Part I. [Company information]

Section 1. [Outline of legal system, etc. in home country] (7)

Section 2. [Company outlines]

1. [Transition of major management indicators, etc.] (8)

2. [Details of business] (9)

3. [Outline of associated companies] (10)

4. [Company's employees] (11)

Section 3. [Outline of business]

1. [Business management policy, business management environment, problems to
be dealt with, etc.] (12)

2. [Business-related risks, etc.] (13)

3. [Management's discussion and analysis of financial position, operating results,
and cash flow status] (14)

4. [Material contracts, etc. for business management] (15)

5. [Research and development activities] (16)

Section 4. [Outline of facilities and equipment] (17)

1. [Major facilities and equipment]

2. [Plan on installation, disposal, etc. of facilities and equipment]

Section 5. [Information on reporting company]

1. [Information on shares, etc.]

(1) [Total number of shares and other information] (18)

(i) [Total number of shares]

| Number of shares authorized to be issued | Total number of issued shares | Number of unissued shares |
|---|----------------------------------|------------------------------|
| | | |

(ii) [Issued shares]

| Types (registered form / bearer form, par-value shares / non par-value shares) | Classes | Number of shares issued | Name of financial instruments exchange on which shares are listed or authorized financial instruments firms association with which shares are registered | Description |
|---|---------|----------------------------|--|-------------|
| | | | | |
| | | | | |
| Total | — | | — | — |

(2) [Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change] (18-2)

| | Interim accounting period (From to) |
|---|---|
| Number of corporate bond certificates, etc. with share options subject to exercise value change exercised during the interim accounting period | |
| Number of shares delivered in relation to the exercise of rights during the interim accounting period | |
| Average exercise value, etc. in relation to the exercise of rights during the interim accounting period | |
| Amount of fund procured in relation to the exercise of rights during the interim accounting period | |
| Aggregate number of corporate bond certificates, etc. with share options subject to exercise value change exercised as of the last day of the interim accounting period | |
| Aggregate number of shares subject to corporate bond certificates, etc. with share | |

| | |
|---|--|
| options subject to exercise value change delivered as of the last day of the interim accounting period | |
| Aggregate average exercise value, etc. related to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the interim accounting period | |
| Aggregate amount of fund procured in relation to corporate bond certificates, etc. with share options subject to exercise value change as of the last day of the interim accounting period | |
| Number of corporate bond certificates, etc. with share options subject to exercise value change outstanding as of the last day of the interim accounting period | |

(3) [Status of total number of issued shares and stated capital] (19)

| Date | Increase/decrease in total number of issued shares | Outstanding balance of total number of issued shares | Increase/decrease in amount of stated capital (in Yen) | Outstanding balance of amount of stated capital (in Yen) |
|------|--|--|--|--|
| | | | | |
| | | | | |
| | | | | |

(4) [Information on major shareholders] (20)

Reference date:

| Name | Address | Number of shares held | Ratio of number of shares held to the total number of issued shares (%) |
|------|---------|-----------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |

| | | | |
|-------|---|--|--|
| Total | — | | |
|-------|---|--|--|

2. [Company's officers] (21)

Section 6. [Accounting status] (22)

1. [Interim financial documents] (23)

2. [Other] (24)

Section 7. [Changes in foreign exchange rates] (25)

1. [Monthly changes in foreign exchange rates during the semiannual period]

| | | | | | | |
|------------------|--|--|--|--|--|--|
| Month | | | | | | |
| Highest (in Yen) | | | | | | |
| Lowest (in Yen) | | | | | | |
| Average (in Yen) | | | | | | |

2. [Exchange rates on latest reference date]

Yen (as of)

Section 8. [Reference information on the reporting company] (26)

Part II. [Information on the guarantor company, etc. of the reporting company]

Section 1. [Information on the guarantor company]

1. [Corporate bonds for guarantee] (27)

2. [Matters related to the guarantor company subject to continuous disclosure] (28)

(1) [Documents submitted by the guarantor company]

(i) [Annual securities report and its attached documents or quarterly securities report or semiannual securities report]

Business year, th period (from to), submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(ii) [Extraordinary report]

After the submission of the document referred to in (i) but before the submission date of this semiannual securities report (date:), an extraordinary report was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(iii) [Amendment report]

An amendment report (an amendment report related to _____above) was submitted to the director-general of _____Local Finance Bureau (_____Local Finance Branch Bureau) on .

(2) [Place of public inspection of documents mentioned above]

Name:

(Location)

3. [Matters related to the guarantor company not subject to continuous disclosure] (29)

Section 2. [Information on companies other than guarantor companies] (30)

1. [Reason for the necessity of disclosure of information on the company]

2. [Matters related to the company subject to continuous disclosure]

3. [Matters related to the company not subject to continuous disclosure]

Section 3. [Information on indices, etc.] (31)

1. [Reason for the necessity of disclosure of information on the indices, etc.]
2. [Changes in the indices, etc.]

(Instructions on Preparation)

(1) General instructions

- a. The matters to be stated and instructions on preparation merely provide general standards. If the reporting company has any unavoidable reason for not complying with these standards, it may prepare the report differently, provided that it does so in accordance with these standards to the extent that such deviation does not result in misunderstanding among investors.
- b. In addition to the matters required to be stated pursuant to the following provisions, matters related to each item to be included in a semiannual securities report may also be disclosed.
- c. With regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- d. If an amount denominated in non-Japanese currency is converted into Japanese currency, state in the notes the criteria used for the conversion.
- e. The instructions on preparation concerning "Part I. Company information" primarily relate to the manufacturing sector. For any other business sectors, disclose the relevant information in accordance with these instructions.
- f. The matters stated in "Part I. Company information" may be explained by using figures. In this case, the matters to be stated need to be represented in an unambiguous way by using figures, and attention needs to be paid to prevent investors from being misled by the figures.
- g. For statement of "Section 2. Company outlines" through "Section 4. Outline of facilities and equipment" in Part I, follow the instructions below:
 - (a) If the reporting company refers only to consolidated financial statements as financial documents in the annual securities report, disclose the relevant information on consolidated companies.
 - (b) If the reporting company only refers to single-company financial statements as financial documents in the annual securities report, disclose the relevant information on the reporting company. However, if the reporting company has a parent company or important subsidiary company closely connected to its business, also disclose the relevant information on these companies for each matter to be stated or in a comprehensive manner.
 - (c) If the reporting company refers to both consolidated and single-company financial statements as financial documents in the annual securities report, follow the instructions below:
 - (i) In the case where the reporting company is required pursuant to Article 131, paragraph (1) or (2) of the Regulation on Financial Statements to comply with the terms, forms and preparation methods in its home country or an area outside Japan which is not its home country, disclose the relevant information in accordance with (a) if the financial documents to be prepared in its home country or an area outside Japan which is not its home country mainly consist of consolidated financial statements, or

in accordance with (b) if the documents mainly consist of single-company financial statements.

- (ii) In the case where the reporting company is required pursuant to Article 131, paragraph (3) or (4) of the Regulation on Financial Statements to comply with the terms, forms and preparation methods designated by the Commissioner of the Financial Services Agency, disclose the relevant information in accordance with (a).

h. The matters stated in "Part I. Company information," in cases where the reporting company is the issuer of the rights stated in Article 2, paragraph (2), item (iv) of the Act, are to be stated in accordance with items (7) through (26).

(2) Company name

State the company name written in the original language in parentheses.

(3) Title and name of representative person

State the title and name of a person duly authorized to submit the semiannual securities report.

(4) Name of agent

State the name of the person domiciled in Japan who is authorized to represent the reporting company for any acts related to the submission of the semiannual securities report (referred to below as an "agent" in (4); if the agent is a corporation, the name of the corporation and its representative person).

(5) Name of contact person

State the name of the person domiciled in Japan who is appointed to receive instructions from or who communicates with the Director-General of the Kanto Local Finance Bureau.

(6) Place for public inspection

State the location of the major branch office, financial instruments exchange, or authorized financial instruments firms association where documents are to be made available for public inspection.

(7) Outline of legal system, etc. in home country

During the relevant semiannual period, if there was a change in the company system in the home country, state, etc. of the reporting company, systems provided in articles of incorporation, etc. of the reporting company, foreign exchange control system, or tax treatment, state the outline of those changes.

(8) Transition of major management indicators, etc.

Disclose the relevant information in accordance with Instructions on Preparation (5) of Form 5.

(9) Details of business

Disclose the relevant information in accordance with Instructions on Preparation (6) of Form 5.

(10) Outline of associated companies

Disclose the relevant information in accordance with Instructions on Preparation (7) of Form 5.

(11) Company's employees

Disclose the relevant information in accordance with Instructions on Preparation (8) of Form 5.

(12) Business management policy, business management environment, problems

to be dealt with, etc.

Disclose the relevant information in accordance with Instructions on Preparation (9) of Form 5.

(13) Business-related risks, etc.

Disclose the relevant information in accordance with Instructions on Preparation (10) of Form 5.

(14) Management's discussion and analysis of financial position, operating results, and cash flow status

Disclose the relevant information in accordance with Instructions on Preparation (11) of Form 5.

(15) Material contracts, etc. for business management

Disclose the relevant information in accordance with Instructions on Preparation (12) of Form 5.

(16) Research and development activities

Disclose the relevant information in accordance with Instructions on Preparation (13) of Form 5.

(17) Outline of facilities and equipment

Disclose the relevant information in accordance with Instructions on Preparation (14) and (15) of Form 5.

(18) Total number of shares and other information

Disclose the relevant information in accordance with Instructions on Preparation (41) of Form 7.

(18-2) Status of exercise of corporate bond certificates, etc. with share options subject to exercise value change

a. If the company issues multiple corporate bond certificates, etc. with share options subject to exercise value change, disclose the relevant information for each class.

b. The term "exercise value, etc." means the value of money or other property paid for each share delivered upon the exercise of the right represented by the corporate bond certificates, etc. with share options subject to exercise value change, and any other equivalent value.

(19) Status of total number of issued shares, stated capital, etc.

a. State the increase or decrease in the total number of issued shares and stated capital during the relevant semiannual period for each class of shares.

Any increase or decrease in the amount of stated capital is to be disclosed individually if the amount is 10 percent or more of the stated capital as of the last day of the relevant semiannual period; however, increases or decreases of less than 10 percent may be disclosed collectively as the total amount of increase and the total amount of decrease for the semiannual period.

b. For any increase in the total number of issued shares and stated capital due to the issuance of new shares, state the manner of issuance (such as whether for consideration or not, whether it is an allocation to shareholders or private offering or otherwise, and an allocation ratio in the case of allocation to shareholders) in the margin.

In the case of a merger, disclose the name of the counterparty to the merger and the merger ratio in the margin.

For any increase in the total number of issued shares and stated capital resulting from the exercise of share options, disclose the total amount for the relevant semiannual period and state this fact in the margin.

For any decrease in the total number of issued shares and stated capital, disclose the reason and the capital reduction ratio, etc. in the margin.

- c. If the company issues share options, add a note of the outstanding share options as of the last day of the relevant semiannual period, the issue price of shares to be issued by the exercise of share options, and the amount to be incorporated into stated capital.
- d. If there is any material change to the total amount of proceeds to be stated in a securities registration statement, shelf registration supplements, or extraordinary report (limited to the case where it is submitted pursuant to Article 19, paragraph (2), item (i) or (ii)) during the relevant semiannual period as well as the contents, amounts, and expected time of disbursement categorized by the purpose of use of proceeds, disclose the details of the change in the margin.

(20) Information on major shareholders

- a. For registered shares with voting rights as of the end of the relevant semiannual period (including shares held in another person's name (or under a fictitious name)) and bearer shares with voting rights known to the company, disclose approximately the 10 major shareholders holding the largest number of shares, in descending order. However, shareholders holding less than one percent of the total number of issued shares need not be disclosed.

If the company issues two or more classes of shares with different numbers of voting rights, also disclose approximately the 10 shareholders holding the largest number of voting rights represented by the shares held, in descending order.

If a major shareholder is an individual, for stating the address, it is sufficient to state it to the municipality (meaning the municipality provided in Article 21, paragraph (2), and including the equivalent in a foreign country) level.

- b. During the relevant semiannual period, if there has been any change to major shareholders, state such fact in the notes.

(21) Company's officers

- a. Fill in this section if, after the submission date of the annual securities report for the previous business year but before the submission date of the semiannual securities report, there was a change in any officer (meaning a director, company auditor, and other workers with the equivalent authority related to the policy decision or execution of business; the same applies below in this Form).
- b. State the changed number of officers by gender, and state the ratio of female officers in parentheses.
- c. For a newly appointed officer, state the title, name, date of birth, brief biographical outline of major points in the career, term of office, the class and number of shares held, and the date of assumption of office.
- d. For a retired officer, state the title, name, and the retirement date.

- e. For a change in the title of an officer, state the name of the officer, the new and old titles, and the date of the change.
- f. If the company issues shares of different classes with different provisions and conditions, and any officer has been appointed by shareholders of such class, state such fact in the notes in the margin.

(22) Accounting status

State which of the provisions of Article 76, paragraph (1), (2), or (3) of the Regulation on Interim Financial Statements apply to the interim financial statements.

(23) Interim financial documents

- a. Refer to the following interim financial documents:

- (a) If the interim financial documents of the reporting company disclosed in an area outside Japan are determined as not impairing the public interest or protection of investors pursuant to Article 76, paragraph (1) or (2) of the Regulation on Interim Financial Statements, refer to the interim financial documents according to the following category.

In this case, the types of interim financial documents (meaning an interim balance sheet, interim profit and loss statement, etc.) follow the types of documents required to be disclosed in the relevant area (the same applies in (b)).

- (i) In the case where only interim consolidated financial statements are disclosed in the relevant area: interim consolidated financial statements
 - (ii) In the case where only interim single-company financial statements are disclosed in the relevant area: interim single-company financial statements
 - (iii) In the case where both interim consolidated financial statements and interim single-company financial statements are disclosed in the relevant area: interim consolidated financial statements and interim single-company financial statements
 - (b) In the case that an instruction was given as to the terminologies, forms, and preparation methods of financial documents pursuant to Article 76, paragraph (3) of the Regulation on Interim Financial Statements, refer to the interim financial documents prepared in accordance with the instruction.
- b. Refer to the interim financial documents for the current business year and the interim financial documents for the previous business year (if the comparative information prescribed in Article 4-2 of the Regulation on Interim Consolidated Financial Statements or Article 3-2 of the Regulation on Interim Financial Statements is included, the interim financial documents for the current business year), and make comparison.

(24) Other

- a. After the end of the relevant semiannual period but before the submission date of the semiannual securities report, if any fact occurs or is highly likely to occur that could result in significant changes in assets and liabilities or have a material impact on profit and loss, state the outline of such fact. However, disclosure may be omitted for any information that is already

included in an extraordinary report or another part of this semiannual securities report.

- b. During the relevant semiannual period, if there was any important lawsuit, etc. concerning business and other matters of the corporate group, state the outline of that lawsuit.

(25) Changes in foreign exchange rates

State the changes in exchange rates of the currency used for the representation of interim financial documents and the Japanese currency.

Disclosure of the exchange rates of the currency used for the representation of interim financial documents and the Japanese currency may be omitted if they are publicized on two or more daily newspapers publicizing matters related to current affairs in Japan during the relevant semiannual period.

(26) Reference information on the reporting company

- a. Between the date of commencement of the relevant semiannual period and the submission date of the semiannual securities report, if any documents referred to in the items of Article 25, paragraph (1) of the Act are submitted, state the names and dates of submission of the documents.
- b. If an extraordinary report is contained in the documents, also state the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- c. If an amendment report is contained in the documents, also state the name of the document to which the amendment report relates.

(27) Corporate bonds (excluding short-term corporate bonds) for guarantee

For any guaranteed corporate bonds, etc. for public offering issued by the reporting company, state the name of corporate bonds, year and month of the issuance, total face amount or total amount of book-entry corporate bonds, etc., amount to be redeemed, outstanding amount of redemption as of the end of the relevant semiannual period of the reporting company, and the name of the financial instruments exchange on which the bonds are listed or the authorized financial instruments firms association with which the bonds are registered.

(28) Matters related to the guarantor company subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is a company subject to continuous disclosure.
- b. Refer to the annual securities report on the latest business year of the guarantor company already submitted as of the submission date of this semiannual securities report and its attached documents (in the case where a quarterly securities report or semiannual securities report of the guarantor company was submitted after the submission of these documents, the quarterly securities report (if there are two or more quarterly securities reports, meaning the latest one) or semiannual securities report), an extraordinary report subsequently submitted, and their amendment reports.

If the annual securities report on the latest business year of the guarantor company as of the submission date of this semiannual securities report and its attached documents, or a quarterly securities report or semiannual securities report for the business year of the guarantor company in which the

submission date of this semiannual securities report falls is expected to be submitted without delay after the submission of this report, add a note of such fact.

- c. For "(ii) Extraordinary report," add a note of the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article 19, paragraph (3), or Article 19-2.
- d. For "(iii) Amendment report," add a note of the name of the document to which the amendment report relates.

(29) Matters related to the guarantor company not subject to continuous disclosure

- a. Fill in this section if any corporate bonds, etc., for public offering issued by the reporting company are guaranteed, and if the company providing guarantee is not a company subject to continuous disclosure.
- b. State the company name, representative person's title, and location of head office of the guarantor company, and also provide an overview of the operating results of the guarantor company related to its latest business year as of the submission date of this semiannual securities report, in accordance with "Part I. Company information," "Section 1. Outline of legal system, etc. in home country" through "Section 6. Accounting status" of Form 8. However, if the guarantor company's business year is one year, and if this semiannual securities report is submitted after the elapse of about nine months from the date of commencement of the business year of the guarantor company in which the submission date of this semiannual securities report falls, provide an overview of the operating results of the guarantor company for six months from the date of commencement of the business year, in accordance with "Part I. Company information," "Section 1. Outline of legal system, etc. in home country" through "Section 6. Accounting status" of this Form.

(30) Information on companies other than guarantor companies

For the securities issued by the reporting company, disclose the company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, etc., excluding guarantor companies, that are judged to have a material impact on investment decisions.

- a. For "1. Reason for the necessity of disclosure of information on the company," disclose the reasons, names of securities, date of issuance, total amount of the issue value or secondary distribution value, and the name of the financial instruments exchange on which the securities are listed, or the authorized financial instruments firms association with which the securities are registered.
- b. For "2. Matters related to the company subject to continuous disclosure" and "3. Matters related to the company not subject to continuous disclosure," disclose the relevant information in accordance with Part II, "Section 1. Information on the guarantor company," "2. Matters related to the guarantor company subject to continuous disclosure" and "3. Matters related to the guarantor company not subject to continuous disclosure."

(31) Information on indices, etc.

Disclose information on indices, etc. judged to have a material impact on

investment decisions related to the securities issued by the reporting company.

- a. For "1. Reason for the necessity of disclosure of information on the indices, etc.," disclose the reasons and details of the indices, etc.
- b. For "2. Changes in the indices, etc.," disclose the annual highest/lowest values of the indices, etc. for the latest five business years (or, if one business year consists of six months, 10 business years), as well as the monthly highest/lowest values of the indices, etc. for the current semiannual period.

(32) Replacement of terms

If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "company name," "location of head office," "corporate bonds," "enterprise," and "company" with "name of medical care corporation," "location of principal office," "social medical care corporation bonds," "corporation," and "corporation," respectively.

(33) Special exception related to social medical care corporation bond certificates

If the reporting entity is an issuer of social medical care corporation bond certificates, for items in "Part I. Company information," "Section 1. Outline of legal system, etc. in home country," disclose the relevant information in accordance with Instructions on Preparation (68) of Form 7. In addition, for items in "Part I. Company information," "Section 3. Business status," "3. Management's discussion and analysis of financial position, operating results, and cash flow status," disclose the relevant information in accordance with Instructions on Preparation (88) of Form 2. State information by replacing the term "latest business year" in Instructions on Preparation (88) of Form 2 with "latest interim accounting period."

Form 10-2

[Cover page]

[Document to be submitted]

Extraordinary report

[Authority to which this document is to be submitted]

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Company name]

[Title and name of representative person]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Telephone number]

[Name of contact person]

[Contact address]

[Telephone number]

[Place for public inspection]

Name:
(Location)

1. [Reason for submission]

2. [Contents of report] (6)

(Instructions on Preparation)

(1) Except for the following, disclose the relevant information in accordance with Form 5-3.

(2) With regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.

(3) If an amount denominated in non-Japanese currency is converted into Japanese currency, state in the notes the criteria used for the conversion. In this case, the conversion is to be based on the exchange rate on a reference date, and the notes on the criteria for conversion should include the reference date, exchange rate, type of exchange quotation, and other necessary information concerning the exchange rate.

(4) Replacement of terms

If the reporting entity is an issuer of social medical care corporation bond certificates, state information by replacing the terms "company name" and "location of head office" in this Form with "name of medical care corporation" and "location of principal office," respectively.

(5) In the case of submission of a foreign company ad hoc report pursuant to Article 24-5, paragraph (15) of the Act, title the document to be submitted "Foreign company ad hoc report."

(6) In the case of submission of a foreign company ad hoc report pursuant to Article 24-5, paragraph (15) of the Act, state the contents of report in English.

Form 10-4

[Cover page]

[Document to be submitted]

Status report of a foreign parent
company

[Authority to which this document is to be submitted]

Director-General of _____ Local
Finance Bureau (_____ Local Finance
Branch Bureau)

[Submission date]

[Business year]

th period (from to)

[Company name]

[Title and name of representative person]

[Location of head office]

[Name of agent]

[Address or location of agent]

[Name of contact person]

[Contact address]

[Telephone number]

[Name of reporting subsidiary company] (1)

[Title and name of representative person of reporting subsidiary company]

[Location of head office of reporting subsidiary company]

[Place for public inspection]

Name:
(Location)

(Instructions on Preparation)

Except for the following, disclose the relevant information in accordance with
Form 8.

(1) Disclose information on a reporting subsidiary company whose parent company,
etc. is the reporting company.

Form 14

[Cover page]

[Shelf registration number]

[Document to be submitted]

Shelf registration statement

[Authority to which this document is to be submitted]

Director-General of the Kanto Local
Finance Bureau

[Submission date]

[Company name]

[Title and name of representative person]

[Location of head office]

[Name of agent] (2)

[Address or location of agent]

[Telephone number]

[Name of contact person]

[Contact address]

[Telephone number]

[Type of securities for public offering (secondary distribution) subject to shelf
registration] (3)

[Planned issue period] (4)

From the scheduled date for the shelf
registration to come into effect under
this shelf registration statement
() through the date on which
years elapse therefrom ()

[Planned amount of issue or maximum amount of outstanding balance] (5)

[Matters related to stabilizing transactions] (6)

[Place for public inspection] (7)

Name:

(Location)

Part I [Information on securities] (8)

Section 1. [Terms and conditions of public offering]

Matters other than those specified below will be stated in "amended shelf
registration statement" or "shelf registration supplements" each time securities
are caused to be acquired by public offering.

1. [Public offering of shares]

(1) [Shares to be newly issued]

(2) [Methods and conditions for public offering of shares]

(i) [Method for public offering]

(ii) [Conditions for public offering]

(3) [Outline of underwriting of shares]

2. [Public offering of share option certificates]

3. [Public offering of corporate bonds (excluding short-term corporate bonds)]

4. [Public offering of commercial papers and short-term corporate bonds]

5. [Public offering of foreign negotiable certificates of deposit]

6. [Purpose of use of proceeds from new issuance]

(1) [Amount of proceeds from new issuance]

(2) [Purpose of use of proceeds]

Section 2. [Terms and conditions of secondary distribution]

Matters other than those specified below will be stated in "amended shelf registration statement" or "shelf registration supplements" each time securities are caused to be acquired by secondary distribution.

1. [Securities for secondary distribution]

(1) [Shares for secondary distribution]

(2) Share option certificates for secondary distribution

(3) [Corporate bonds for secondary distribution (excluding short-term corporate bonds)]

(4) [Commercial papers for secondary distribution and short-term corporate bonds for secondary distribution]

(5) [Foreign negotiable certificates of deposit for secondary distribution]

2. [Conditions for secondary distribution]

Section 3. [Other matters to be stated]

Part II. [Reference information] (9)

Section 1. [Reference documents]

For the matters stated in Article 5, paragraph (1), item (ii) of the Act such as a brief outline of the company and its business, refer to the following documents.

1. [Annual securities report and its attached documents]

Business year, th period (from _ to), submitted to the Director-General of the Kanto Local Finance Bureau on .

Business year, th period (from to), scheduled to be submitted to the Director-General of the Kanto Local Finance Bureau no later than .

2. [Quarterly securities report or semiannual securities report]

Business year, th period, th quarter (periods in total) (from to), submitted to the Director-General of the Kanto Local Finance Bureau on .

Business year, th period, th quarter (periods in total) (from to), scheduled to be submitted to the Director-General of the Kanto Local Finance Bureau no later than .

3. [Extraordinary report]

After the submission of an annual securities report referred to in 1. but before the submission date of this shelf registration statement (date:), an extraordinary report to the Director-General of the Kanto Local Finance Bureau was submitted on .

4. [Foreign company report and its supplementary documents]

Business year, th period (from to), submitted to the Director-General of the Kanto Local Finance Bureau on .

Business year, th period (from to), scheduled to be submitted to the Director-General of the Kanto Local Finance Bureau no later than .

5. [Foreign company quarterly securities report and its supplementary documents, as well as foreign company semiannual securities report and its supplementary documents]

Business year, th period, th quarter (periods in total) (from to), submitted to the Director-General of the Kanto Local Finance Bureau

on .

Business year, th period, th quarter (periods in total) (from to), scheduled to be submitted to the Director-General of the Kanto Local Finance Bureau no later than .

6. [Foreign company ad hoc report]

After the submission of a foreign company report and its supplementary documents referred to in 4. but before the submission date of this shelf registration statement (date:), a foreign company ad hoc report to the Director-General of the Kanto Local Finance Bureau was submitted on .

7. [Amendment report]

An amendment report (an amendment report related to above) was submitted to the Director-General of the Kanto Local Finance Bureau on .

Section 2. [Supplementary information to reference documents] (10)

Section 3. [Place of public inspection of reference documents]

Name

(Location)

Part III. [Information on the guarantor company, etc.] (11)

(Instructions on Preparation)

(1) General instructions

- a. With regard to the matters to be stated in relation to monetary amounts, if amounts are denominated in non-Japanese currency, also specify the amounts converted into Japanese currency for major matters.
- b. If an amount denominated in non-Japanese currency is converted into Japanese currency, state in the notes the criteria used for the conversion.

(2) Name of agent

State the name of the person domiciled in Japan who is authorized to represent the reporting company for any acts related to the submission of the shelf registration statement (referred to below as an "agent" in (2); if the agent is a corporation, the name of the corporation and its representative person).

(3) Type of securities for public offering (secondary distribution) subject to shelf registration

State the type of securities scheduled for public offering or secondary distribution under a shelf registration. If the securities are corporate bond certificates, etc. with share options subject to exercise value change, state such fact along with the type of the securities.

(4) Planned issue period

- a. State either one year or two years depending on the period scheduled for public offering or secondary distribution under a shelf registration.
- b. For the scheduled date for the shelf registration to come into effect, state the day when the period, designated by the Director-General of the Kanto Local Finance Bureau on finding that the matters stated in Article 5, paragraph (1), item (ii) of the Act with regard to the shelf registration holder are already widely available to the public pursuant to Article 8, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 23-5, paragraph (1) of the Act, elapses from the submission date of the shelf registration statement.

(5) Planned amount of issue or maximum amount of outstanding balance

State whichever of "planned amount of issue" or "maximum amount of outstanding balance" was chosen for the issue value or distribution value of securities scheduled for public offering or secondary distribution under a shelf registration, and state the "total amount" or "maximum amount" of that value.

If "maximum amount of outstanding balance" was chosen and the type of securities scheduled for public offering under a shelf registration is corporate bond certificates, state the date and amount of redemption of those corporate bonds issued through public offering before the submission date of this shelf registration statement which are scheduled to be redeemed within the planned issue period stated in this shelf registration statement.

(6) Matters related to stabilizing transactions

If there is a possibility of any stabilizing transactions provided in Article 20, paragraph (1) of the Order, state the matters specified in the items of Article 21 of the Order (or, in cases where there is a possibility of any transactions equivalent to a stabilizing transaction in the area outside Japan, matters related to those transactions).

(7) Place for public inspection

State the location of the major branch office or financial instruments exchange where documents are to be made available for public inspection.

(8) Information on securities

Disclose the relevant information in accordance with Part I of Form 15. However, disclosure of all or part of the matters to be stated may be omitted, except for the names of the principal financial instruments business operators that plan to underwrite the securities.

(9) Reference information

- a. If an extraordinary report or foreign company ad hoc report is contained in the reference documents, add a note of the reason for submission, namely, whether the report is submitted under the items of Article 19, paragraph (2), Article, 19, paragraph (3), or Article 19-2.
- b. If an amendment report is contained in the reference documents, state the name of the document to which the amendment report relates.
- c. Between the submission date of an annual securities report, quarterly securities report, semiannual securities report, foreign company report, foreign company quarterly securities report, or foreign company semiannual securities report (referred to below as "annual securities report, etc." in c through e) as reference documents and the submission date of the shelf registration statement, if there is any change or other event in relation to the "Business-related risks, etc." specified in the annual securities report, etc., state such fact and the relevant details in a specific and easy-to-understand manner.
- d. If the annual securities report, etc. used as reference documents contains any prospective matters, or if the company newly discloses such matters, state that these matters are based on the company's judgment as of the submission date of the shelf registration statement.
- e. In the case of stating the due date for the submission of the same type of documents as an annual securities report, etc. pursuant to Article 23-4,

paragraph (1) of the Act, state the due date for the submission of the annual securities report, etc. to be submitted during the planned issue period in "1. Annual securities report and its attached documents," "2. Quarterly securities report or semiannual securities report," "4. Foreign company report and its supplementary documents," and "5. Foreign company quarterly securities report and its supplementary documents, as well as foreign company semiannual securities report and its supplementary documents."

(10) Supplementary information to reference documents

- a. In the case where the reference document is a foreign company report and its supplementary documents, a Japanese translation is to be stated for the matters stated in these documents which are equivalent to the matters to be stated in the items of Forms 8 and 9 that are deemed necessary and appropriate for the public interest or investor protection by the reporting entity (limited to the items other than those stated in the items of Article 17-3, paragraph (2)).
- b. In cases where the reference documents include an amendment report for a foreign company report and its supplementary documents, a foreign company quarterly securities report and its supplementary documents, a foreign company semiannual securities report and its supplementary documents, and an amendment report for these reports, disclose the relevant information in accordance with a.

(11) Information on the guarantor company, etc.

If corporate bonds scheduled for public offering or secondary distribution under a shelf registration are planned to be guaranteed, disclose information on the company that is scheduled to provide the guarantee in accordance with "Part III. Information on the guarantor company, etc. of the reporting company" and "Part IV. Special information," "Section 3. Latest financial statements or financial documents of guarantor companies and linked subsidiary companies" of Form 7. In addition, with regard to securities scheduled for public offering or secondary distribution under a shelf registration, disclose company information on linked subsidiary companies (meaning the linked subsidiary companies prescribed in Article 19, paragraph (3)) and other companies, excluding guarantor companies, that are judged to have a material impact on investment decisions in accordance with "Part III. Information on the guarantor company, etc. of the reporting company," "Section 2. Information on companies other than guarantor companies" of Form 7.