

EXCEPTIONS TO THE RULES CONCERNING SERVICE FEES APPLICABLE TO THE  
BOOK-ENTRY TRANSFER SYSTEM FOR STOCKS, ETC. WITH RESPECT TO ISSUES  
WHICH HAVE UNDERGONE A MAJOR SHARE SPLIT, ETC.

[TRANSLATION]

This is an English translation of “Exceptions to the Rules concerning Service Fees applicable to the Book—Entry Transfer System for Stocks, etc. with respect to Issues which have undergone a Major Share Split, etc.” (Enacted on August 15, 2008).

This translation is prepared solely for reference purpose and shall not have any binding force. This is an unofficial translation and the original Japanese text will be definitive in case of any divergence in the meaning.

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(As in Effect January 5, 2009)

JAPAN SECURITIES DEPOSITORY CENTER, INC.

## Article 1 Purpose

These exceptions provide for exceptions to the Rules Concerning Service Fees Applicable to the Book-Entry Transfer System for Stocks, etc. (hereinafter, the “Rules”) with respect to issues that have undergone major share splits, etc.

## Article 2 Terms

In these exceptions, the meanings ascribed to the terms cited in each of the items below shall be as provided for in each of the said items.

- (1) Split Ratio: In a share split, this means the number derived from dividing the total number of outstanding shares after the split by the total number of outstanding shares before the split.
- (2) Allotment Ratio: In an allotment of shares without contribution, this means the number derived from dividing the total number of outstanding shares after allotment by the total number of outstanding shares before allotment.
- (3) Consolidation Ratio: In a consolidation of shares, this means the number derived from dividing the total number of outstanding shares after consolidation by the total number of outstanding shares before consolidation.
- (4) Ratio of Change in Number of Shares in a Trading Unit: In changing the number of shares in a trading unit, this means the number derived from dividing the number of shares in a trading unit before the change by the number of shares in a trading unit after the change.
- (5) Adjustment Rate by Split, etc.: With respect to the share split, allotment of shares without contribution, consolidation of shares or change in the number of shares in a trading unit performed since October 1, 2001 (excluding those performed prior to listing on a financial instruments exchange (including registration with the Japan Securities Dealers Association prior to the day of closing, by the Japan Securities Dealers Association, of the over-the-counter securities market as provided for in Article 67, Paragraph 2 of the Securities and Exchange Law (Act No. 25 of 1948) prior to the revision by the Act Partially Amending the Securities and Exchange Law, etc. (Act No. 65 of 2006))), this means the number derived from multiplying respectively the Split Ratio, the Allotment Ratio, the Consolidation Ratio or the Ratio of Change in Number of Shares in a Trading Unit calculated each time is performed.
- (6) Special Issue: This means the issue of shares whose Adjustment Rate by Split, etc. is 10 or greater.

## Article 3 Method of Calculation of Account Management Fee

The account balance relating to a Special Issue in calculating the account management fee provided for in the Schedule of the Rules shall be calculated by multiplying by the number derived from dividing 10 by the Adjustment Rate by Split, etc.

Article 4 Date of Change of Adjustment Rate by Split, etc.

Any change in the Adjustment Rate by Split, etc. when a share split, etc. is newly performed shall be applied on the day of coming into force of the said split, etc.

Supplementary Rules

These exceptions shall come into effect as from the day of implementation of the Act for Partial Amendments of the Act on Book-Entry Transfer of Company Bonds and Other Securities for the Purpose of Streamlining the Settlement of Trades of Stocks and Other Securities, etc. (Act No. 88 of 2004) prescribed in the main text of Article 1 of the Supplementary Provisions of such Act.