

RULES REGARDING SERVICE FEES APPLICABLE TO THE BOOK-ENTRY TRANSFER SYSTEM FOR SHARES, ETC.

(September 24, 2024)

[TRANSLATION]

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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JAPAN SECURITIES DEPOSITORY CENTER, INC.

Article 1 Purpose

These rules shall prescribe necessary matters regarding the service fees to be paid to JASDEC pursuant to the provisions of Article 286 of the Operational Rules Regarding Book-Entry Transfer of Shares, etc. (hereinafter referred to as the “Operational Rules”) by issuers of the Book-Entry Transfer Share, etc., Administrators of Shareholder Register, Administrators of Investor Register, etc., Administrators of Preferred Equity Investor Register, Administrators of Beneficiary Register, Issuing Agents, Paying Agents, JASDEC Participants, Indirect Account Management Institutions, Fund-Settlement Corporations, Payment-Handling Banks, any person making a demand to JASDEC pursuant to the provisions of Article 255-2, Paragraph 1 of the Operational Rules (excluding JASDEC Participants) and any person making a demand to JASDEC pursuant to the provisions of Article 287, Paragraph 1 of the Operational Rules (limited only to the Interested Parties of JASDEC Participants) (hereinafter referred to as the “Assessed Parties”).

Article 2 Defined Terms

The terms used in these rules which are the same as those in the Operational Rules or the Enforcement Rules of Operational Rules Regarding the Book-Entry Transfer of Shares, etc. shall have the same meaning as ascribed therein.

Article 3 Service Fees

The Assessed Parties shall pay to JASDEC the service fees prescribed in the Appendix (meaning the sum of the amounts calculated for each fee category prescribed in the Appendix) in a manner prescribed separately by JASDEC. In this case, amounts corresponding to the applicable consumption tax and local consumption tax shall be added to such service fees.

Article 4 Time of Payment

The time of payment of the service fees prescribed in the preceding article shall be as prescribed in each of the following items for the category of the Assessed Party set forth in the item:

- (1) Issuer of the Book-Entry Transfer Shares, etc.:

With respect to the semi-annual period from December of the preceding year through May of the current year, by the last business day of June of the current year and for the semi-annual period from June of the current year through November of the current year, by the last business day of December of the current year.

- (2) Administrator of Shareholder Register, Administrator of Investor Register, etc., Administrator of Preferred Equity Investor Register, Administrator of Beneficiary Register, Issuing Agent, Paying Agent, JASDEC Participant, Indirect Account Management Institution, Fund-Settlement Corporation, and Payment-Handling Bank:

With respect to the current month, by the last business day of the following month.

- (3) Person making a demand to JASDEC pursuant to the provisions of Article 255-2, Paragraph 1 of the Operational Rules (excluding JASDEC Participants) and person making a demand to JASDEC pursuant to the provisions of Article 287, Paragraph 1 of the Operational Rules (limited only to the Interested Party of a JASDEC Participant):

By the day separately designated by JASDEC.

Article 5 Delay Damages

When any Assessed Party fails to pay the service fees by the time of payment prescribed in the preceding article, JASDEC may collect from the Assessed Party delay damages at the rate of JPY 0.04 per day for each JPY 100 of the unpaid amounts.

Supplementary Rules

1. These rules shall come into effect as of the implementation day of the Act for Partial Amendments of the Act on Book-Entry Transfer of Corporate Bonds and Other Securities for the Purpose of Streamlining the Settlement of Trades of Shares and Other Securities, etc. (Act No. 88 of 2004) prescribed in the main text of Article 1 of the Supplementary Provisions of the Act (hereinafter referred to as the “Implementation Day”).
2. The account opening fee to be paid by a participant referred to in Article 2 of the Supplementary Rules of the Operational Rules when a JASDEC Participant

Account is opened on the Implementation Day shall be, notwithstanding 1 of the Appendix, an amount derived from multiplying ¥300,000 by the number of Classified Accounts of the JASDEC Participant Account that do not have the same identity as Classified Accounts which were opened pursuant to Article 18 of the Operational Rules Relating to Stock Certificates, etc. on the day preceding the Implementation Day (meaning the Classified Accounts whose JASDEC Participant Codes are different from Participant Codes prescribed in Article 9, Paragraph 2 of the Enforcement Rules for the Operational Rules Relating to Stock Certificates, etc., unless otherwise prescribed by JASDEC).

3. Of the book-entry transfers on the Implementation Day, with respect to those transfers performed pursuant to the Day-Old Demand for Book-Entry Transfer or the Day-Old Demand for Balance Adjustment (limited only to those transfers relating to book-entry transfer between Classified Accounts of the same JASDEC Participant), the Book-Entry Transfer Fee prescribed in 1. of the Appendix shall not apply.
4. With respect to new records pursuant to the provisions of Articles 5, Article 19 and Article 20 of the Supplementary Rules of the Operational Rules, the New Record Fee prescribed in 2. of the Appendix shall not apply.
5. A person making a demand for delivery of a certified copy or an abridged copy of the transfer receipt register prescribed in Articles 16 and 29 of the Supplementary Rules of the Operational Rules shall pay ¥500 for each certified copy or abridged copy (for the copy whose number of pages exceeds 10 pages, ¥10 shall be added for each page exceeding 10 pages).
6. A person making a demand for issuance of the Principal and Interest Payment Content Certificate relating to the principal and interest paid prior to the Implementation Day shall pay ¥500 for each certificate copy (for the copy whose number of pages exceeds 10 pages, ¥10 shall be added for each page exceeding 10 pages).

Supplementary Rules (Notice on March 30, 2009)

These amended provisions shall come into effect as of April 1, 2009. However, amendment rules as to Account Inquiry Fee shall be applied to the inquiry on and after January 5, 2009.

Supplementary Rules (Notice on December 30, 2009)

These amended provisions shall come into effect as of December 30, 2009.

Supplementary Rules (Notice on March 29, 2010)

These amended provisions shall come into effect as of March 29, 2010. However, account management fee and Book-Entry Transfer System usage fee relating to Gross Purchase Type Share Options prescribed in Article 6, Paragraph 4 of Operational Rules Regarding Book-Entry Transfer of Shares, etc. are applied from the calculation of the fee for July, 2010.

Supplementary Rules (Notice on March 29, 2010)

These amended provisions shall come into effect as of April 1, 2010.

Supplementary Rules (Notice on April 7, 2010)

1. These amended provisions shall come into effect as of the effective date of the provisions set forth in Item 3 of the Supplementary Provisions of the Act for Amendments of the Related Acts Accompanying the Enactment of the Trust Act, etc. (Act No. 109, 2006, hereinafter referred to as the “Supplementary Provisions of the Amending Act”).
2. A person making a demand for delivery of a certified copy or an abridged copy of the transfer receipt register prescribed in Article 4, Paragraph 1 and Article 9 of the Supplementary Rules of the Operational Rules (Notice on April 7, 2010) shall pay ¥500 for each certified copy or abridged copy (for the copy whose number of pages exceeds 10 pages, ¥10 shall be added for each page exceeding 10 pages).
3. With respect to a demand for the issuance of a copy of the Book-Entry Transfer Account Register of beneficiary certificate in trust prescribed in Article 4, Paragraph 1 and Article 12 of the Supplementary Rules of the Operational Rules (Notice on April 7, 2010), the Fee of Issuance of Certificate of Matters Recorded in the Book-Entry Transfer Account Register prescribed in 1. of the Appendix shall be applied *mutatis mutandis*.

Supplementary Rules (Notice on July 30, 2010)

These amended provisions shall come into effect as of August 1, 2010.

Supplementary Rules (Notice on March 28, 2011)

These amended provisions shall come into effect as of April 1, 2011.

Supplementary Rules (Notice on March 28, 2011)

These amended provisions shall come into effect as of July 1, 2011.

Supplementary Rules (Notice on November 18, 2011)

These amended provisions shall come into effect as of November 28, 2011.

Supplementary Rules (Notice on March 26, 2012)

These amended provisions shall come into effect as of April 1, 2012.

Supplementary Rules (Notice on August 26, 2013)

These amended provisions shall come into effect as of September 1, 2013.

Supplementary Rules (Notice on October 31, 2013)

These amended provisions shall come into effect as of January 6, 2014; provided, however, that if JASDEC recognizes that the Book-Entry Transfer Services for Shares, etc. cannot be or is not likely to be implemented under such amended provisions due to trouble in the operation of the systems managed by JASDEC, such amended provisions shall come into force as of a day to be designated by JASDEC which day shall be on or after January 7, 2014.

Supplementary Rules (Notice on November 26, 2014)

These amended provisions shall come into effect as of December 1, 2014.

Supplementary Rules (Notice on December 26, 2014)

These amended provisions shall come into effect as of January 5, 2015.

Supplementary Rules (Notice on April 27, 2015)

These amended provisions shall come into effect as of May 1, 2015.

Supplementary Rules (Notice on October 13, 2015)

These amended provisions shall come into effect as of January 1, 2016.

Supplementary Rules (Notice on March 25, 2016)

These amended provisions shall come into effect as of April 1, 2016.

Supplementary Rules (Notice on March 24, 2020)

These amended provisions shall come into effect as of April 1, 2020.

Supplementary Rules (Notice on September 4, 2020)

These amended provisions shall come into effect as of November 24, 2020; provided, however, that if JASDEC recognizes that the Book-Entry Transfer Services for Shares, etc. cannot be or is not likely to be implemented under such amended provisions due to trouble in the operation of JASDEC's systems, such amended provisions shall come into effect as of a day to be designated by JASDEC which day shall be on or after November 25, 2020.

Supplementary Rules (Notice on December 21, 2020)

These amended provisions shall come into effect as of January 18, 2021.

Supplementary Rules (Notice on February 26, 2021)

These amended provisions shall come into effect as of April 1, 2021.

Supplementary Rules (Notice on August 1, 2022)

These amended provisions shall come into effect as of September 1, 2022.

Supplementary Rules (Notice on December 15, 2023)

These amended provisions shall come into effect as of January 4, 2024.

Supplementary Rules (Notice on July 31, 2024)

These amended provisions shall come into effect as of September 24, 2024.

TABLE OF SERVICE FEES APPLICABLE TO THE BOOK-ENTRY TRANSFER SYSTEM FOR SHARES, ETC.

1. Fees to be Paid by JASDEC Participants

(1) Book-Entry Transfer Fee

Classification	Assessed Party	Fee Rate	
Book-Entry Transfer Shares	(1) Non-Exchange Transaction Deliveries (meaning book-entry transfers other than those referred to in (2) and (3) below) a. For book-entry transfers(except for those referred to in b. and c. below) based on the demand for book-entry transfer prescribed in Article 53 of the Enforcement Rules of the Operational Rules Regarding Book-Entry Transfer of Shares, etc. (hereinafter referred to as the “Rules”), Transferor JASDEC Participant and Transferee JASDEC Participant b. For book-entry transfers based on the Demand for DVP Book-Entry Transfer prescribed in Article 65, Paragraph 1 of the Rules or a book-entry transfer relating to the deposit of the Designated Collateral Securities prescribed in Article 68-2, Paragraph 1 of the Rules (excluding cases where the book-entry transfer to the Transferee DVP Participant is not carried out pursuant to Article 68-2, Paragraph 2 of the rules), Transferor DVP Participant c. For book-entry transfers based on the demand for book-entry transfer prescribed in Article 69 of the Rules or the demand for book-entry transfer prescribed in Article 70, Paragraph 1 or 2 of the Rules (limited only to when the balance of securities planned to be received in the DVP Account is applied to the demand), Transferee DVP Participant	(i) Number of book-entry transfers in the current month (however, excluding those transfers that correspond to (ii) and (iii) below)	¥50 per transfer
		(ii) Of the number of book-entry transfers in the current month, a portion exceeding the number of book-entry transfers derived from multiplying 10,000 transfers by the number of business days of the said current month	80% of the rate in (i) per transfer
		(iii) Of the number of book-entry transfers in the current month, a portion of the number of book-entry transfers relating to the book-entry transfers of shares less than 1 unit (meaning book-entry transfers when the number of shares transferred in a single book-entry transfer falls below 1 unit for the issue) (limited however only to those portions that do not correspond to (ii) above)	50% of the fee rate in (i) per transfer
	(2) Book-entry transfers between Classified Accounts, etc. (meaning book-entry transfers referred to in a. to c. below) a. For book-entry transfers based on the demand for book-entry transfer prescribed in Article 53 of the Rules (limited only to book-entry transfers between Classified Accounts of the same JASDEC Participant), Transferor JASDEC Participant and Transferee JASDEC Participant b. For book-entry transfers based on the demand for book-entry transfer relating to the Securities Designated as Collateral prescribed in Article 68 of the Rules, a book-entry transfer relating to the deposit of the Designated Collateral Securities prescribed in Article 68-2, Paragraph 1 of the Rules (limited to cases where the book-entry transfer to Transferee DVP Participant is not carried out pursuant to the Article 68-2, Paragraph 2), or a record of decrease and a record of increase prescribed in Article 68-2, Paragraph 2 of the Rules, Transferor JASDEC Participant and Transferee JASDEC Participant c. For book-entry transfers based on the demand for book-entry transfer between balances of securities eligible for book-entry transfer prescribed in Article 70, Paragraph 2 of the Rules (limited only to cases where the balance of the Securities Designated as Collateral in the DVP Account is applied to the demand for book-entry transfer and, furthermore, the demand for a book-entry	¥10 per book-entry transfer, etc.	

	transfer or a designation that is the cause for the demand for book-entry transfer is not a demand for book-entry transfer to the JASDEC Participant Account of another JASDEC Participant), Transferor JASDEC Participant and Transferee JASDEC Participant		
	(3) Book-entry transfers relating to the settlement of Japan Securities Clearing Corporation	(i) Number of book-entry transfers in the current month (excluding however those transfers corresponding to (ii) below)	¥25 per transfer
	Japan Securities Clearing Corporation	(ii) Of the number of book-entry transfers in the current month, a portion exceeding the number of transfers derived from multiplying 5,000 transfers by the number of business days of the current month	80% of fee rate in (i) per transfer

Classification	Assessed Party	Fee Rate
Book-Entry Transfer Corporate Bonds with Share Options, Book-Entry Transfer Share Options, Book-Entry Transfer Investment Equity Subscription Rights	<p>(1) Non-Exchange Transaction Deliveries (meaning book-entry transfers other than those referred to in (2) and (3) below)</p> <p>a. For book-entry transfers(excluding those in b. and c. below) based on the demand for book-entry transfer prescribed in Article 246 of the Rules (including when the article is applied <i>mutatis mutandis</i> pursuant to Article 342 and 351-3 of the same Rules; the same shall apply hereinafter in this classification), Transferor JASDEC Participant and Transferee JASDEC Participant</p> <p>b. For book-entry transfers based on the Demand for DVP Book-Entry Transfer prescribed in Article 253, Paragraph 1 of the Rules or a book-entry transfer relating to the deposit of the Designated Collateral Securities prescribed in Article 256-2, Paragraph 1 of the Rules (excluding cases where the book-entry transfer to the Transferee DVP Participant is not carried out pursuant to Article 256-2, Paragraph 2 of the rules), Transferor DVP Participant</p> <p>c. For book-entry transfers based on the demand for book-entry transfer prescribed in Article 257 of the Rules or the demand for book-entry transfer prescribed in Article 258, Paragraph 1 or 2 (limited only to cases where the balance of securities planned to be received in the DVP Account is applied to the demand for book-entry transfer), Transferee DVP Participant</p> <p>(2) Book-entry transfers between Classified Accounts, etc. (meaning book-entry transfers referred to in a. to c. below)</p> <p>a. For book-entry transfers (limited only to those between Classified Accounts of the same JASDEC Participant) based on the demand for book-entry transfer prescribed in Article 246 of the Rules, Transferor JASDEC Participant and Transferee JASDEC Participant</p> <p>b. For book-entry transfers based on the demand for book-entry transfer relating to the Securities Designated as Collateral prescribed in Article 256 of the Rules, a book-entry transfer relating to the deposit of the Designated Collateral Securities prescribed in Article 256-2, Paragraph 1 of the Rules (limited to cases where the book-entry transfer to Transferee DVP Participant is not carried out pursuant to the Article 256-2, Paragraph 2 or 3), or a record of decrease and a record of increase prescribed in Article 256-2, Paragraph 2 of the Rules, Transferor JASDEC Participant and Transferee JASDEC Participant</p> <p>c. For book-entry transfers based on the demand for book-entry transfer relating to between balances of securities eligible for book-entry transfer prescribed in Article 258, Paragraph 2 of the Rules (limited only to cases where the balance of the Securities Designated as Collateral in the DVP Account is applied to the demand for book-entry transfer and, furthermore, the demand for a book-entry transfer or a designation which is the cause for the demand for book-entry transfer is not a demand for book-entry transfer to the JASDEC Participant Account of another JASDEC Participant), Transferor JASDEC Participant and Transferee JASDEC Participant</p> <p>(3) Book-entry transfers relating to the settlement of Japan Securities Clearing Corporation</p> <p>Japan Securities Clearing Corporation</p>	<p>¥50 per book-entry transfer</p> <p>¥10 per book-entry transfer, etc.</p> <p>¥25 per book-entry transfer</p>

Classification	Assessed Party	Fee Rate
Book-Entry Transfer Investment	(1) Non-Exchange Transaction Deliveries (meaning book-entry transfers other than those referred to in (2) and (3) below)	(i) Number of book-entry transfers in current month(excluding however those transfers that correspond to

Equity, Book-Entry Transfer Preferred Equity Investments, Book-Entry Transfer Beneficial Interest in Investment Trust, Book-Entry Transfer Beneficial Interest	a. For book-entry transfers (excluding those referred to in b. and c. below) based on the demand for book-entry transfer prescribed in Article 53 of the Rules which is applied <i>mutatis mutandis</i> respectively pursuant to Articles 351, 352, 355 and 357-7 of the Rules (the same shall apply hereinafter in this classification), Transferor JASDEC Participant and Transferee JASDEC Participant	(i) below)	
	b. For book-entry transfers based on the demand for DVP Book-Entry Transfer prescribed in Article 65, Paragraph 1 of the Rules, or a book-entry transfer relating to the deposit of the Designated Collateral Securities prescribed in Article 68-2, Paragraph 1 of the Rules (excluding cases where the book-entry transfer to the Transferee DVP Participant is not carried out pursuant to Article 68-2, Paragraph 2 of the rules), Transferor DVP Participant	(ii) Of number of book-entry transfers in current month, a portion of the number of book-entry transfers less than 1 trading unit at financial instruments exchange (meaning book-entry transfers for Book-Entry Transfer Beneficial Interest in Investment Trust or Book-Entry Transfer Beneficial Interest when the number of transfers in a single trading transfer falls below 1 unit for the issues)	50% of the rate in (i) per transfer
	c. For book-entry transfers based on the demand for book-entry transfer prescribed in Article 69 of the Rules or based on the demand for book-entry transfer prescribed in Article 70, Paragraph 1 or 2 of the same Rules (limited only to cases where the balance of the securities planned to be received in the DVP Account is applied to the demand for book-entry transfer), Transferee DVP Participant		
	(2) Book-entry transfers between Classified Accounts, etc. (meaning book-entry transfers referred to in a. to c. below) a. For book-entry transfers based on the demand for book-entry transfer prescribed in Article 53 of the Rules (limited only to book-entry transfers between Classified Accounts of the same JASDEC Participant, excluding however book-entry transfers relating to Book-Entry Transfer Beneficial Interest in Investment Trust between JASDEC Participant Accounts of Japan Securities Clearing Corporation referred to in (3) below), Transferor JASDEC Participant and Transferee JASDEC Participant b. For book-entry transfers based on the demand for book-entry transfer relating to the Securities Designated as Collateral prescribed in Article 68 of the Rules, a book-entry transfer relating to the deposit of the Designated Collateral Securities prescribed in Article 68-2, Paragraph 1 of the Rules (limited to cases where the book-entry transfer to Transferee DVP Participant is not carried out pursuant to the Article 68-2, Paragraph 2), or a record of decrease and a record of increase prescribed in Article 68-2, Paragraph 2 of the Rules, Transferor JASDEC Participant and Transferee JASDEC Participant c. For book-entry transfers based on the demand for book-entry transfer relating to between balances of securities eligible for book-entry transfer prescribed in Article 70, Paragraph 2 of the Rules (limited only to cases where the balance of the Securities Designated as Collateral in the DVP Account is applied to the demand for book-entry transfer and, furthermore, the demand for a book-entry transfer or a designation which is the cause for the demand for book-entry transfer is not a demand for book-entry transfer to the JASDEC Participant Account of another JASDEC Participant), Transferor JASDEC Participant and Transferee JASDEC Participant	¥10 per book-entry transfer, etc.	
	(3) Book-entry transfers relating to the settlement of Japan Securities Clearing Corporation Japan Securities Clearing Corporation	¥25 per book-entry transfer	

(2) Account Management Fee

(a) Portion Proportionate to the Number of JASDEC Participant Accounts

Classification	Assessed Party	Fee Rate
Common	A JASDEC Participant	¥10,000 monthly per Classified Account

(b)Portion Proportionate to Account Balance

Classification	Assessed Party	Fee Rate	
Book-Entry Transfer Shares	A JASDEC Participant having an account balance	With respect to a monthly average account balance (meaning the amount derived from dividing the sum of all balances relating to all Classified Accounts of a JASDEC Participant on each business day of the relevant month when the JASDEC Participant has been a JASDEC Participant by the number of business days of usage (meaning the number of days of the relevant month in which the JASDEC Participant has been a JASDEC Participant; the same shall apply hereinafter); the same shall apply hereinafter)	
		Monthly amount per unit	
		(i) Portion of	0.5 million units or less ¥0.32
		(ii) Portion greater than 0.5 million units but	1.5 million units or less ¥0.28
		(iii) Portion greater than 1.5 million units but	3 million units or less ¥0.24
		(iv) Portion greater than 3 million units but	5 million units or less ¥0.20
		(v) Portion greater than 5 million units but	7 million units or less ¥0.16
		(vi) Portion greater than 7 million units but	10 million units or less ¥0.12
		(vii) Portion greater than 10 million units but	20 million units or less ¥0.08
		(viii) Portion greater than 20 million units but	30 million units or less ¥0.04
		(ix) Portion greater than 30 million units but	50 million units or less ¥0.02
		(x) Portion greater than 50 million units	¥0.01
	A JASDEC Participant having an account balance in the Account Exclusively for Collateral	With respect to a monthly average account balance of the Account Exclusively for Collateral	
		¥0.02 monthly per unit	
	A JASDEC Participant having an account balance in the Account for Foreign Nationals	With respect to a monthly average balance of Foreign Ownership Limitation Issue recorded in the Account for Foreign Nationals	
		¥0.04 monthly per unit	

Classification	Assessed Party	Fee Rate	
Book-Entry Transfer Corporate Bonds with Share Options	A JASDEC Participant having an account balance	With respect to a monthly average account balance	
		Monthly amount per book-entry transfer unit	
		(i) Portion of 400,000 book-entry transfer units or less	¥1.0
		(ii) Portion greater than 400,000 book-entry transfer units but 1 million book-entry transfer units or less	¥0.9
Book-Entry Transfer Share Options	A JASDEC Participant having an account balance	With respect to a monthly average account balance	
		Monthly amount per book-entry transfer unit	
		(i) Portion of 400,000 book-entry transfer units or less	¥1.0
		(ii) Portion greater than 400,000 book-entry transfer units but 1 million book-entry transfer units or less	¥0.9
		(iii) Portion in excess of 1 million book-entry transfer units	¥0.8

Classification	Assessed Party	Fee Rate	
Book-Entry Transfer Investment Equity	A JASDEC Participant having an account balance	With respect to a monthly average account balance	
		Monthly amount per unit	
		(i) Portion of	0.5 million units or less ¥0.32
		(ii) Portion greater than 0.5 million units but	1.5 million units or less ¥0.28
		(iii) Portion greater than 1.5 million units but	3 million units or less ¥0.24
		(iv) Portion greater than 3 million units but	5 million units or less ¥0.20
		(v) Portion greater than 5 million units but	7 million units or less ¥0.16
		(vi) Portion greater than 7 million units but	10 million units or less ¥0.12
		(vii) Portion greater than 10 million units but	20 million units or less ¥0.08

		(viii) Portion greater than 20 million units but 30 million units or less	¥0.04
		(ix) Portion greater than 30 million units but 50 million units or less	¥0.02
		(x) Portion greater than 50 million units	¥0.01
	A JASDEC Participant having an account balance in the Account Exclusively for Collateral	With respect to a monthly average account balance of the Account Exclusively for Collateral ¥0.02 monthly per unit	

Classification	Assessed Party	Fee Rate	
Book-Entry Transfer Investment Equity Subscription Rights	A JASDEC Participant having an account balance	With respect to a monthly average account balance	Monthly amount per book-entry transfer unit
		(i) Portion of 400,000 book-entry transfer units or less	¥1.0
		(ii) Portion greater than 400,000 book-entry transfer units but 1 million book-entry transfer units or less	¥0.9
		(iii) Portion in excess of 1 million book-entry transfer units	¥0.8

Classification	Assessed Party	Fee Rate	
Book-Entry Transfer Preferred Equity Investments	A JASDEC Participant having an account balance	With respect to a monthly average account balance	Monthly amount per unit
		(i) Portion of 0.5 million units or less	¥0.32
		(ii) Portion greater than 0.5 million units but 1.5 million units or less	¥0.28
		(iii) Portion greater than 1.5 million units but 3 million units or less	¥0.24
		(iv) Portion greater than 3 million units but 5 million units or less	¥0.20
		(v) Portion greater than 5 million units but 7 million units or less	¥0.16
		(vi) Portion greater than 7 million units but 10 million units or less	¥0.12
		(vii) Portion greater than 10 million units but 20 million units or less	¥0.08
		(viii) Portion greater than 20 million units but 30 million units or less	¥0.04
		(ix) Portion greater than 30 million units but 50 million units or less	¥0.02
		(x) Portion greater than 50 million units	¥0.01
	A JASDEC Participant having an account balance in the Account Exclusively for Collateral	With respect to a monthly average account balance of the Account Exclusively for Collateral ¥0.02 monthly per unit	

Classification	Assessed Party	Fee Rate	
Book-Entry Transfer Beneficial Interest in Investment Trust	A JASDEC Participant having an account balance	With respect to a monthly average account balance	Monthly amount per unit
		(i) Portion of 0.05 million units or less	¥0.32
		(ii) Portion greater than 0.05 million units but 0.15 million units or less	¥0.28
		(iii) Portion greater than 0.15 million units but 0.30 million units or less	¥0.24
		(iv) Portion greater than 0.30 million units but 0.50 million units or less	¥0.20
		(v) Portion greater than 0.50 million units but 0.70 million units or less	¥0.16
		(vi) Portion greater than 0.70 million units but 1 million units or less	¥0.12
		(vii) Portion greater than 1 million units but 2 million units or less	¥0.08
		(viii) Portion greater than 2 million units but 3 million units or less	¥0.04
		(ix) Portion greater than 3 million units but 5 million units or less	¥0.02
		(x) Portion greater than 5 million units	¥0.01
	A JASDEC Participant having an account balance in the Account Exclusively for Collateral	With respect to a monthly average account balance of the Account Exclusively for Collateral ¥0.02 monthly per unit	
Book-Entry Transfer Beneficial Interest	A JASDEC Participant having an account balance	With respect to a monthly average account balance	Monthly amount per unit
		(i) Portion of 0.05 million units or less	¥0.32
		(ii) Portion greater than 0.05 million units but 0.15 million units or less	¥0.28

		(iii) Portion greater than 0.15 million units but 0.30 million units or less	¥0.24
		(iv) Portion greater than 0.30 million units but 0.50 million units or less	¥0.20
		(v) Portion greater than 0.50 million units but 0.70 million units or less	¥0.16
		(vi) Portion greater than 0.70 million units but 1 million units or less	¥0.12
		(vii) Portion greater than 1 million units but 2 million units or less	¥0.08
		(viii) Portion greater than 2 million units but 3 million units or less	¥0.04
		(ix) Portion greater than 3 million units but 5 million units or less	¥0.02
		(x) Portion greater than 5 million units but	¥0.01
	A JASDEC Participant having an account balance in the Account Exclusively for Collateral	With respect to a monthly average account balance of the Account Exclusively for Collateral ¥0.02 monthly per unit	

(c)Portion Proportionate to the Number of Participant Accounts

Classification	Assessed Party	Fee Rate	
Common	A JASDEC Participant opening an account for a Participant	With respect to a monthly average number of Participant accounts (meaning the number derived from dividing the sum of the number of Participant accounts opened by the JASDEC Participant on each business day of the relevant month when the JASDEC Participant has been a JASDEC Participant by the number of business days of usage)	Monthly amount per account
		(i) Portion of 100,000 accounts or less	¥3.6
		(ii) Portion greater than 100,000 accounts but 1 million accounts units or less	¥2.7
		(iii) Portion greater than 1 million accounts but 5 million accounts units or less	¥1.8
		(iv) Portion in excess of 5 million accounts	¥0.9

(3)Account Opening Fee

Classification	Assessed Party	Fee Rate	
Common	A JASDEC Participant that has had a JASDEC Participant Account opened	When becoming a new JASDEC Participant	¥1,000,000
		When a person who has become a new JASDEC Participant has 2 or more Classified Accounts opened, with respect to more than 1 Classified Account	¥300,000 per account
		With respect to Classified Accounts opened for an existing JASDEC Participant	¥300,000 per account

(4)Obliteration Fee

Classification	Assessed Party	Fee Rate
Common	A JASDEC Participant making a demand for obliteration or purchase retirement	¥200 per demand

(5)Account Inquiry Fee

Classification	Assessed Party	Fee Rate
Common	A JASDEC Participant making an inquiry of the transferee account, etc.	¥10 per inquiry
	A JASDEC Participant downloading data relating to results of inquiry of the transferee account, etc. or relating to inquired status	¥10 per download

(6)Demand Fee for Individual Number, etc.

Classification	Assessed Party	Fee Rate
Common	A JASDEC Participant making a demand for Individual Number, etc.	¥25 per demand

(7)Fee of Various Mediations, etc.

Fee Item	Classification	Assessed Party	Fee Rate
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Fee Item	Classification	Assessed Party	Fee Rate	
Fee Relating to Various Mediations	Book Entry Transfer Shares, Book Entry Transfer Corporate Bonds with Share Options, Book Entry Transfer Share Options, Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments, Book-Entry Transfer Beneficial Interest in Investment Trust, Book-Entry Transfer Beneficial Interest	A JASDEC Participant making a demand for mediation set forth in any of (1) to (8) below: (1) Mediation of Notice of Account; (2) Mediation of a demand for acquisition of shares with put options; (3) Mediation of a Purchase Demand of Shares Less Than One Unit; (4) Mediation of a Sales Demand of Shares Less Than One Unit; (5) Mediation of the designation of dividend remittance or the designation of distribution remittance; (6) Mediation of a Put Option Exercise Demand of Book-Entry Transfer Corporate Bonds with Share Options; (7) Mediation of a Share Option Exercise Demand of Book-Entry Transfer Corporate Bonds with Share Options; and (8) Mediation of a demand for opening of a special account relating to overlooked shares in the name of JASDEC.	¥300 per demand for mediation However, for mediation for the Share Option Exercise Demand of Book-Entry Transfer Corporate Bonds with Share Options, ¥0.00006 per yen of face value of each bond shall be added.	
	Book Entry Transfer Share Options	A JASDEC Participant making a demand for mediation of a Share Option Exercise Demand of Book-Entry Transfer Share Options	¥300 per demand for mediation	
			With respect to the number of Book-Entry Transfer Share which is newly recorded by execution of share options (number below 1 unit shall be rounded up) (i) Portion of 300 units or less (ii) Portion greater than 300 units but 3,000 units or less (iii) Portion greater than 3,000 units	Per unit ¥60 ¥10 ¥1
	Book-Entry Transfer Investment Equity Subscription Rights	A JASDEC Participant making a demand for mediation of an Exercise Demand of investment equity subscription rights of Book-Entry Transfer Investment Equity Subscription Rights	¥300 per demand for mediation	
			With respect to the number of Book-Entry Transfer Investment Equity which is newly recorded by execution of investment equity subscription rights (number below 1 trading unit shall be rounded up) (i) Portion of 300 trading units or less (ii) Portion greater than 300 trading units but 3,000 trading units or less (iii) Portion greater than 3,000 trading units	Per trading unit ¥60 ¥10 ¥1
Individual Transfer Fee	Book-Entry Transfer Corporate Bonds with Share Options, Book-Entry Transfer Beneficial Interest in Investment Trust, Book-Entry Transfer Beneficial Interest	A JASDEC Participant that mediated an application for individual transfer (meaning a transfer application prescribed in Article 11, Paragraph 1 of the Supplementary Provisions of the Operational Rules (excluding those applications for which an application is deemed to have been made pursuant to Paragraph 10 of the same article), Article 24, Paragraph 1 of the same Supplementary Rules of the Operational Rules,	¥500 per certificate of corporate bonds with share options, beneficial interest in investment trust or beneficial interest in trust issuing beneficiary certificates	

Fee Item	Classification	Assessed Party	Fee Rate
		and Article 4, Paragraph 1 of the same Supplementary Rules of the Operational Rules (Notice on April 7, 2010))	

(8) Issuance Fee of Various Certificates

Fee Item	Classification	Assessed Party	Fee Rate	
Issuance Fee of Certificate of Matters Recorded in the Book-Entry Transfer Account Register	Common	A JASDEC Participant receiving the issuance of a certificate of matters recorded in the Book-Entry Transfer Account Register and the provision of information relating to the matters recorded in the Book-Entry Transfer Account Register	In the case of provision via the Target Hofuri Website	¥500 per demand However, if CSV files are requested at the same time, ¥500 shall be added for each demand.
			In the case of a documentary issuance	¥500 per certificate However, if the number of pages of a certificate exceeds 10 pages, ¥10 shall be added for each page in excess of 10 pages. Further, ¥1,000 shall be added for each delivery.
Issuance Fee of Certificate for the Bondholders Meeting	Book-Entry Transfer Corporate Bonds with Share Options	A JASDEC Participant receiving the issuance of a certificate for the Bondholders Meeting	¥500 per certificate However, if the number of pages of a certificate exceeds 10 pages, ¥10 shall be added for each page in excess of 10 pages.	
Issuance Fee of Certificate for the Exercise of Rights of Beneficiaries	Book-Entry Transfer Beneficial Interest	A JASDEC Participant receiving the issuance of a certificate for the Exercise of Rights of Beneficiaries	¥500 per certificate However, if the number of pages of a certificate exceeds 10 pages, ¥10 shall be added for each page in excess of 10 pages.	
Fee of Provision of Information on Contents of Claim for Principal and Interest Payment and Information on Planned Settlement Amount	Book-Entry Transfer Corporate Bonds with Share Options	A JASDEC Participant and a Paying Agent receiving the provision of the filed information on the contents of claim for principal and interest payment and the planned settlement amount and receiving the issuance of written confirmations of the information on the contents of claim for principal and interest payment and the planned settlement amount	When providing the information on the contents of claim for principal and interest payment and the planned settlement amount via file	¥500 per file
			When providing the information on the contents of claim for principal and interest payment and the planned settlement amount via written confirmation	¥500 per written confirmation However, if the number of pages of the confirmation exceeds 10 pages, ¥10 shall be added for each page in excess of 10 pages.

(Note)

1. The Book-Entry Transfer Fee concerning the book-entry transfer relating to the settlement of Japan Securities Clearing Corporation shall, with respect to the book-entry transfer from the JASDEC Participant Account of a Transferor Spot Clearing Participant, etc. prescribed in Article 62, Paragraph 1 of the Rules to the JASDEC Participant Account (settlement account) of Japan Securities Clearing Corporation and the book-entry transfer from the JASDEC Participant Account (settlement account) of Japan Securities Clearing Corporation to the JASDEC Participant Account of a Transferee Spot Clearing Participant, etc. prescribed in the same paragraph, be the sum of the amounts calculated by applying the collection fee rate to, in the case of a Transferor Spot Clearing Participant, etc., the number of book-entry transfers relating to the deliverer and receiver in book-entry transfers from the JASDEC Participant Account of the Transferor Spot Clearing Participant, etc., to the JASDEC Participant Account (settlement account) of Japan Securities Clearing Corporation and, in the case of a Transferee Spot Clearing Participant, etc., the number of book-entry transfers relating to the deliverer and receiver in book-entry transfers from the JASDEC Participant Account (settlement account) of Japan Securities Clearing Corporation to the JASDEC Participant Account of the Transferee Spot Clearing Participant, etc., after summing up the number of book-entry transfers for each JASDEC Participant who has become the Transferor Spot Clearing Participant, etc. or the Transferee Spot Clearing Participant, etc. (The same shall apply in the calculation for Book-Entry Transfer Corporate Bonds with Share Options, Book-Entry Transfer Share Options, Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments, Book-Entry Transfer Beneficial Interest in Investment Trust and Book-Entry Transfer Beneficial Interest. However, in the calculation for Book-Entry Transfer Beneficial Interest in Investment Trust, the wording “the book-entry transfer from the JASDEC Participant Account of a Transferor Spot Clearing Participant, etc. prescribed in Article 62, Paragraph 1 of the

Rules to the JASDEC Participant Account (settlement account) of Japan Securities Clearing Corporation and the book-entry transfer from the JASDEC Participant Account (settlement account) of Japan Securities Clearing Corporation to the JASDEC Participant Account of a Transferee Spot Clearing Participant, etc. prescribed in the same paragraph” shall be deemed to be replaced with “the book-entry transfer (including the book-entry transfer between JASDEC Participant Accounts of Japan Securities Clearing Corporation; the same shall apply hereinafter) from the JASDEC Participant Account of a Transferor Spot Clearing Participant, etc. prescribed in Article 62, Paragraph 1 of the Rules (including Japan Securities Clearing Corporation in book-entry transfers between JASDEC Participant Accounts of Japan Securities Clearing Corporation; the same shall apply hereinafter) to the JASDEC Participant Account (settlement account) of Japan Securities Clearing Corporation and the book-entry transfer (including the book-entry transfer between JASDEC Participant Accounts of Japan Securities Clearing Corporation; the same shall apply hereinafter) from the JASDEC Participant Account (settlement account) of Japan Securities Clearing Corporation to the JASDEC Participant Account of a Transferee Spot Clearing Participant, etc. prescribed in the same paragraph (including Japan Securities Clearing Corporation in book-entry transfers between JASDEC Participant Accounts of Japan Securities Clearing Corporation; the same shall apply hereinafter)”).

2. With respect to the Book-Entry Transfer Fee, the number of business days of a month during which the relevant person becomes a new JASDEC Participant or during which the relevant person ceases to be a JASDEC Participant shall be the number of business days of the month in which the relevant person is a JASDEC Participant.
3. The Account Management Fee of a month during which the relevant person becomes a new JASDEC Participant or ceases to be a JASDEC Participant shall be the amount derived from (i) multiplying the amount calculated by applying each collection fee rate by the number of business days of usage and then (ii) dividing the amount of (i) by the number of business days of the month.
4. With respect to the Portion Proportionate to the Number of JASDEC Participant Accounts of the Account Management Fee when a person who is already a JASDEC Participant receives the opening of a Classified Account or discontinues a part of Classified Accounts during a month, the fee shall be an amount calculated by applying the collection fee rate to the number derived from dividing the aggregate number of Classified Accounts on each business day by the number of business days of the month.
5. For the purpose of calculation of the Portion Proportionate to Account Balance of the Account Management Fee for Book-Entry Transfer Shares, with respect to issues not adopting the trading unit share system, 1 share shall be deemed to be 1 unit in application.
- 5-2. The Portion Proportionate to Account Balance of the Account Management Fee for Book-Entry Transfer Share Options and Book-Entry Transfer Investment Equity Subscription Rights is charged according to the monthly average account balance derived from the amount calculated by adding the an account balance of JASDEC Participants’ Book-Entry Transfer Share Options to the account balance of JASDEC Participants’ Book-Entry Transfer Investment Equity Subscription Rights, and The Portion Proportionate to Account Balance of the Account Management Fee for Book-Entry Transfer Beneficial Interest in Investment Trust and Book-Entry Transfer Beneficial Interest is charged according to the monthly average account balance derived from the amount calculated by adding the an account balance of JASDEC Participants’ Book-Entry Transfer Beneficial Interest in Investment Trust to the account balance of JASDEC Participants’ Book-Entry Transfer Beneficial Interest.
6. With respect to the Portion Proportionate to Account Balance of the Account Management Fee related to a DVP Account, the fee shall be the sum of the amount derived from deducting the amount corresponding to the fee for the Portion Proportionate to Account Balance for the Account Management Fee calculated with respect to the monthly average account balance of each DVP Participant from the amount derived from applying each collection fee rate to each figure derived from adding the monthly average balance of planned securities receipts to the monthly average balance of the Transferee DVP Participant and from adding the monthly average balance of the Securities Designated as Collateral to the monthly account balance of the DVP Participant offering of the Securities Designated as Collateral.
7. A book-entry transfer unit relating to the calculation of the Portion Proportionate to Account Balance of the Account Management Fee for Book-Entry Transfer Corporate Bonds with Share Options, Book-Entry Transfer Share Options and Book-Entry Transfer Investment Equity Subscription Rights means the amount of each bond with respect to Book-Entry Transfer Corporate Bonds with Share Options, the number of share options with respect to Book-Entry Transfer Share Options and the number of investment equity subscription rights with respect to Book-Entry Transfer Investment Equity Subscription Rights. However, in the case that the issuer of the share with respect to the Book-Entry Transfer Share Options adopts the trading unit share system, a book-entry transfer unit shall be the number of the account balance of the share options divided by a number of shares of one trading unit, and in the case that the trading unit prescribed by a financial instruments exchange of the investment equity with respect to the Book-Entry Transfer Investment Equity Subscription Rights is not 1 unit, a book-entry transfer unit shall be the number derived from dividing the account balance of the Book-Entry Transfer Investment Equity Subscription Rights by the trading unit of the investment equity with respect to the investment equity subscription rights.
8. An account balance at the time of calculating the Portion Proportionate to Account Balance of the Account Management Fee for Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments, Book-Entry Transfer Beneficial Interest in Investment Trust and Book-Entry Transfer Beneficial Interest shall be, when the trading unit of which is prescribed by a financial instruments exchange is not 1 unit, the number derived from dividing the account balance of the issue by the number of units of the trading unit.
9. The number of accounts of Participants for the purposes of Portion Proportionate to the Number of Participant Accounts of the Account Management Fee means the number of pieces of such Participant Account Information relating to participants of a JASDEC Participant and participants of Lower-Tier Institutions of the JASDEC Participant as is registered in the Participant Information Registration Book maintained by JASDEC (including the Participant Account Information relating to the Trust Property Nominee when the JASDEC Participant has applied for handling of Trust Property Nominee and excluding the Participant Account Information where JASDEC receives a demand of deletion from the Participant Information Registration Book).
10. The Obliteration Fee shall apply to a partial obliteration relating to retirement of Book-Entry Transfer Shares, Book-Entry Transfer Share Options, Book-Entry Transfer Investment Equity, Book-Entry Transfer Investment Equity Subscription Rights or Book-Entry Transfer Preferred Equity Investments, a partial obliteration relating to purchase retirement of Book-

Entry Transfer Corporate Bonds with Share Options, an Obliteration on Exchange, an Obliteration on Cancellation or, a partial obliteration of Book-Entry Transfer Beneficial Interest in Investment Trust and a partial obliteration relating to Partial Cancellation of Book-Entry Transfer Beneficial Interest, etc.

11. Of the Fee of Various Mediations, etc., the fees relating to mediation of a Purchase Demand of Shares Less Than One Unit shall not be collected for mediation of a Purchase Demand of Shares Less Than One Unit made at the same time as a Share Option Exercise Demand of Book-Entry Transfer Corporate Bonds with Share Options.
12. Of the Fee of Various Mediations, etc., the fees relating to mediation of a Purchase Demand of Shares Less Than One Unit and mediation of a Sales Demand of Shares Less Than One Unit shall not be collected for the demand decided to be invalid by the relevant company among those demands agented by JASDEC.
13. Of the Fee of Various Mediations, etc., the fees relating to mediation of a Share Option Exercise Demand of Book-Entry Transfer Share Options, the fee amount will be calculated on the month when JASDEC receives the notice from the transfer agent with respect to the newly recorded Book-Entry Transfer Shares by execution of Share Options, and the fees relating to mediation of an Exercise Demand of investment equity subscription rights of Book-Entry Transfer Investment Equity Subscription Rights, the fee amount will be calculated on the month when JASDEC receives the notice from the Administrator of the Investors' Register, etc. with respect to the newly recorded Book-Entry Transfer Investment Equity by execution of investment equity subscription rights.
14. With respect to the Individual Transfer Fee, when the Immediately Upper-Tier Institution of the Special Participant directly mediates the Transfer Application to JASDEC pursuant to the provisions of Article 11, Paragraph 7 of the Supplementary Rules of the Operational Rules or Article 4, Paragraph 7 of the same Supplementary Rules of the Operational Rules (Notice on April 7, 2010), a JASDEC Participant which is the Upper-Tier Institution of the Immediately Upper-Tier Institution shall be the Assessed Party.
15. With respect to the certificate of matters recorded in the Book-Entry Transfer Account Register, the certificate for the Bondholders Meeting, the certificate for the Exercise of Rights of Beneficiaries, and the confirmations of the information on the contents of claim for principal and interest payment and the information on planned settlement amount, a demand for issuance of the same type (in the case of the certificate of matters recorded in the Book-Entry Transfer Account Register, including its breakdown) on the same day shall be made for 1 document (1 demand if the certificate of matters recorded in the Book-Entry Transfer Account Register is provided via the Target Hofuri Website).
16. With respect to the Demand Fee for Individual Number, etc., the fees shall be collected also in the case that Individual Number, etc. is not provided from JASDEC as a result of making a demand to JASDEC.

2. Fees to be Paid by Issuers

(1) Usage Fee of Book-Entry Transfer System

Classification	Assessed Party	Collection Fee Rate	
Book-Entry Transfer Shares, Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments	An issuer of the issue handled	¥42,400 monthly per issue handled	
		With respect to the number of the shareholders, etc. (meaning shareholders, investors and preferred equity investment holders; the same shall apply hereinafter) in the General Shareholders Notice, etc. (meaning a General Shareholders Notice, a General Investors Notice and a General Preferred Equity Investment Holders Notice; the same shall apply hereinafter) relating to the final record date for shareholders, etc. (meaning the record date for shareholders, the record date for investors and the record date for preferred equity investment holders) arriving by the end of the month	Monthly fee per shareholder, etc.
		(i) Portion of 20,000 persons or less	¥3.63
		(ii) Portion greater than 20,000 persons but 100,000 persons or less	¥2.54
		(iii) Portion in excess of 100,000 persons	¥1.09
Book-Entry Transfer Corporate Bonds with Share Options, Book-Entry Transfer Share Options, Book-Entry Transfer Investment Equity Subscription Rights	An issuer of the issue handled	¥10,000 monthly per issue handled	
		With respect to the monthly average balance handled by JASDEC (meaning the amount derived from dividing the sum of the balances handled by JASDEC on each business day on which handling was performed during the relevant month by the number of business days on which handling was performed (meaning the number of business days on which handling of the issue was performed during the relevant month; the same shall apply hereinafter))	Monthly amount per book-entry unit
		(i) Portion of 10,000 book-entry unit or less	¥0.8
		(ii) Portion greater than 10,000 book-entry units but 50,000 book-entry units or less	¥0.5
		(iii) Portion in excess of 50,000 book-entry units	¥0.3
Book-Entry Transfer Beneficial Interest in Investment Trust, Book-Entry Transfer Beneficial Interest	An issuer of the issue handled	¥22,000 monthly per issue handled	
		With respect to the number of beneficiaries in the General Beneficiaries Notice relating to the final record date for beneficiaries arriving by the end of the month	Monthly amount per beneficiary
		(i) Portion of 20,000 persons or less	¥2.0
		(ii) Portion greater than 20,000 persons but 100,000 persons or less	¥1.4
		(iii) Portion in excess of 100,000 persons	¥0.6

(2) New Record Fee

Classification	Assessed Party	Collection Fee Rate	
Common	An issuer of the issue handled relating to the new record	With respect to new records for the same type within the same day	
		(i) Portion of 20,000 records or less	¥200
		(ii) Portion greater than 20,000 records but 100,000 records or less	¥140
		(iii) Portion in excess of 100,000 records	¥60

(3) Public Notice Fee of Issue Information

Classification	Assessed Party	Collection Fee Rate
Common	An issuer of the issue handled that is subject to the provision of issue details	¥200 per provision of issue details

(4) Fee for Individual Shareholders Notice

Classification	Assessed Party	Collection Fee Rate	
Book-Entry Transfer Shares, Book-Entry Transfer Investment Equity,	An issuer receiving the Individual Shareholders Notice, etc. (meaning an Individual Shareholders Notice, an Individual Investors Notice and an Individual Preferred Equity Investment Holders Notice; the same shall apply	With respect to the Individual Shareholders Notice, etc. relating to the same issue in a month	Per notice
		(i) Portion of 400,000 notices or less	¥1,000
		(ii) Portion in excess of 400,000 notice	¥500

Book-Entry Transfer Preferred Equity Investments	hereinafter) from JASDEC	
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(5) Fee of Demand for Information Provision

Fee Item	Classification	Assessed Party	Collection Fee Rate	
Mediation Fee of Demand for Information Provision	Book-Entry Transfer Shares, Book-Entry Transfer Investment Equity,	An issuer making a demand for information provision	Demand via file transmission	¥300 per mediation
			Demand via Participant Information Web terminal	per mediation
			When the Shareholders, etc. Reference Code is designated	¥1,000
			When all of the name and address are designated	¥1,500
Fee of Information Provision	Book-Entry Transfer Preferred Equity Investments,	An issuer receiving the information recorded in the Book-Entry Transfer Account Register maintained by JASDEC from JASDEC	When a part of the name and address is designated	¥3,000
			Demand via the Target Hofuri Website or in writing	¥30,000 per mediation
Issuance Fee of Notice Form of Matters Recorded in the Book-Entry Transfer Account Register	Book-Entry Transfer Beneficial Interest	An issuer making a demand for a notice form of matters recorded in the Book-Entry Transfer Account Register	¥500 per provision	
			However, if the demanded period of the recorded information exceeds 1 day, ¥10 shall be added for each day exceeding 1 day	
			¥500 per notice form	
			However, with respect to the notice form whose number of pages exceeds 10 pages, ¥10 shall be added for each page in excess of 10 pages.	

(6) Fee for the General Shareholders Notice, etc.

Classification	Assessed Party	Collection Fee Rate	
Book-Entry Transfer Shares, Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments	An issuer making the demand for a General Shareholders Notice, etc.	¥400,000 per demand	
		With respect to the number of the shareholders, etc. in the General Shareholders Notice	Per shareholder, etc.
		(i) Portion of 20,000 persons or less	¥30
		(ii) Portion greater than 20,000 persons but 100,000 persons or less	¥21
Book-Entry Transfer Corporate Bonds with Share Option	An issuer receiving a Notice to All Holders of Corporate Bonds with Share Options	(iii) Portion in excess of 100,000 persons	¥9
		¥120,000 per receipt	
		With respect to the number of holders of corporate bonds with share options in the Notice to All Holders of Corporate Bonds with Share Options	Per holder of corporate bonds with share options
		(i) Portion of 1,000 persons or less	¥10
Book-Entry Transfer Share Options	An issuer receiving a Notice to All Holders of Share Options	(ii) Portion greater than 1,000 persons but 5,000 persons or less	¥7
		(iii) Portion in excess of 5,000 persons	¥3
		¥120,000 each time	
		With respect to the number of holders of share options in the Notice to All Holders of Share Options	Per holder of share options
Book-Entry Transfer Investment Equity Subscription Rights	An issuer receiving a Notice to All Holders of Investment Equity Subscription Rights	(i) Portion of 1,000 persons or less	¥10
		(ii) Portion greater than 1,000 persons but 5,000 persons or less	¥7
		(iii) Portion in excess of 5,000 persons	¥3
		¥120,000 each time	
Book-Entry Transfer Beneficial Interest in Investment Trust,	An issuer making the demand for a General	With respect to the number of holders of investment equity subscription rights in the Notice to All Holders of Investment Equity Subscription Rights	Per holder of investment equity subscription rights
		(i) Portion of 1,000 persons or less	¥10
		(ii) Portion greater than 1,000 persons but 5,000 persons or less	¥7
		(iii) Portion in excess of 5,000 persons	¥3
		¥400,000 per demand	
		With respect to the number of beneficiaries in the General Beneficiaries Notice	Per beneficiary

Book-Entry Transfer Beneficial Interest	Beneficiaries Notice	(i) Portion of 20,000 persons or less	¥30
		(ii) Portion greater than 20,000 persons but 100,000 persons or less	¥21
		(iii) Portion in excess of 100,000 persons	¥9

(7) Fee for Publication of Holding Ratio of Foreign Nationals, etc. during the Period

Classification	Assessed Party	Collection Fee Rate
Book-Entry Transfer Shares	An issuer of a Foreign Ownership Limitation Issue	¥20,000 monthly per Foreign Ownership Limitation Issue

(8) Fee for Publication of mediation of a Share Option Exercise Demand

Classification	Assessed Party	Collection Fee Rate
Book-Entry Transfer Share Options	An issuer of the issue handled that is subject to publication of mediation of a Share Option Exercise Demand	¥20,000 per issue However, when the publication period exceeds 1 month, ¥1,000 shall be added for each business day exceeding 1 month.

(9) Fee for Publication of mediation of an Exercise Demand of Investment Equity Subscription Rights

Classification	Assessed Party	Collection Fee Rate
Book-Entry Transfer Investment Equity Subscription Rights	An issuer of the issue handled that is subject to publication of mediation of an Exercise Demand of investment equity subscription rights	¥20,000 per issue However, when the publication period exceeds 1 month, ¥1,000 shall be added for each business day exceeding 1 month.

(Note)

- The fees to be paid by issuers shall be calculated monthly.
- The fees to be paid by issuers shall, when the same issuer issues a multiple number of issues, be calculated for each issue.
- The Usage Fee for Book-Entry Transfer System when there is a commencement or discontinuance of handling during a month shall be the amount derived from (i) multiplying the amount calculated by applying each collection fee rate by the number of business days on which handling has been performed and then (ii) dividing the amount of (i) by the number of business day of the month.
- The number of shareholders, etc. in the General Shareholders Notice, etc. relating to the calculation of Usage Fee for Book-Entry Transfer System in the Book-Entry Transfer Shares, the Book-Entry Transfer Investment Equity, and the Book-Entry Transfer Preferred Equity Investments, or the number of beneficiaries in the General Beneficiaries Notice relating to the calculation of Usage Fee for Book-Entry Transfer System in the Book-Entry Transfer Beneficial Interest in Investment Trust and the Book-Entry Transfer Beneficial Interest shall, when the record date for shareholders, etc. or beneficiaries does not occur during the period from the time of commencement of handling to the end of the current month, be prescribed separately.
- A book-entry transfer unit of the Usage Fee for Book-Entry Transfer System in the Book-Entry Transfer Corporate Bonds with Share Options, the Book-Entry Transfer Share Options and the Book-Entry Transfer Investment Equity Subscription Rights means the amount of each bond with respect to the Book-Entry Transfer Corporate Bonds with Share Options, the number of share options with respect to the Book-Entry Transfer Share Options and the number of investment equity subscription rights with respect to the Book-Entry Transfer Investment Equity Subscription Rights. However, in the case that the issuer of the share with respect to the share options adopts the trading unit share system, a book-entry transfer unit shall be the number of the account balance of the share options divided by a number of shares of one trading unit, and in the case that the trading unit prescribed by a financial instruments exchange of the investment equity with respect to the investment equity subscription rights is not 1 unit, a book-entry transfer unit shall be the number derived from dividing the account balance of the issue by the number of units of the trading unit.
- The number of new records in the New Record Fee means the number of accounts (limited only to those accounts that are Self Accounts) of Participants which are subject to the making of New Record.
- The New Record Fee shall include the case in which the issuance of treasury shares is made against the exercise of share options of the Book-Entry Transfer Corporate Bonds with Share Options and the Book-Entry Transfer Share Options.
- The New Record Fee associated with the Notice of the Number of New Shares, the Notice of the Number of New Investment Trust Beneficial Rights or the Notice of the Number of New Beneficial Rights shall not be collected.
- The Fee for the General Shareholders Notice, etc. in the Book-Entry Transfer Shares, the Book-Entry Transfer Investment Equity and the Book-Entry Transfer Preferred Equity Investments shall be collected with respect to a demand for the General Shareholders Notice, etc. in the case of having a justifiable cause referred to in Article 151, Paragraph 1 of the Operational Rules (including when the same paragraph is applied *mutatis mutandis* pursuant to Articles 271 and Article 272 of the Operational Rules). However, the General

Shareholders Notice, etc. given by notifying JASDEC in advance to the effect that a demand will be made by the Issuer for the General Shareholders Notice, etc. on each ending day of a quarterly accounting period prescribed in Article 195, Paragraph 2 of the Rules (including when the same paragraph is applied *mutatis mutandis* pursuant to Articles 351 and 352 of the Rules) shall be excluded from the target for the Fee for the General Shareholders Notice, etc.

10. The Fee for the General Shareholders Notice, etc. in the Book-Entry Transfer Beneficial Interest in Investment Trust and the Book-Entry Transfer Beneficial Interest shall be collected with respect to a demand for the General Beneficiaries Notice in the case that an event referred to in Article 283-7-2, Paragraph 1 or Article 285-62-2, Paragraph 1 of the Operational Rules takes place.
11. The Fee for Publication of Holding Ratio of Foreign Nationals, etc. during the Period to be paid when an issue becomes a Foreign Ownership Limitation Issue during a month or when it ceases to be a Foreign Ownership Limitation Issue during a month shall be the amount derived from (i) multiplying the amount calculated by applying the collection fee rate by the number of business days on which the issue has been a Foreign Ownership Limitation Issue and then (ii) dividing the amount of (i) by the number of business days of the month.

3. Fees to be Paid by Other Assessed Parties

Fee Item	Classification	Assessed Party	Collection Fee Rate	
Fixed Fee to be Borne by Indirect Account Management Institutions	Common	An Indirect Account Management Institution obtaining a consent from JASDEC	With respect to a consent for an Indirect Account Management Institution ¥300,000 per consent	
System Connection Preparation Fee	Common	A person making a system connection (meaning an integrated Web terminal, a file transmission or an online real time connection) with JASDEC (excluding however cases where a connection is made as a JASDEC Participant)	With respect to initiation of a system connection ¥50,000 per company	
System Connection Fee	Common	A person making a file transmission or an online real time connection with JASDEC (excluding however cases where a connection is made as a JASDEC Participant and cases where a connection is made only as a Payment-Handling Bank)	¥10,000 monthly per company	
Terminal Connection Fee	Common			
Integrated Web Terminal Connection Fee		Users of Integrated Web terminals	With respect to the total number of authority (participation type) linked to the respective User ID	Monthly fee per authority
			(i) Portion of 5 or less	¥10,000
			(ii) Portion greater than 5 but 10 or less	¥5,000
		(iii) Portion in excess of 10	¥1,000	
Participant Information Web Terminal Connection Fee		Users of Participant Information Web terminals	With respect to the number of Business User IDs	Monthly fee per ID
	(i) Portion of 5 or less		¥10,000	
	(ii) Portion greater than 5 but 10 or less		¥5,000	
	(iii) Portion in excess of 10	¥1,000		
Issuance Fee of Certificate of Matters Recorded in the Book-Entry Transfer Account Register	Common	An interested party making a demand for a certificate of matters recorded in the Book-Entry Transfer Account Register	¥500 per certificate However, with respect to the certificate whose number of pages exceeds 10 pages, ¥10 shall be added for each page in excess of 10 pages.	
Issuance Fee of Certificate for the Bondholders Meeting	Book-Entry Transfer Corporate Bonds with Share Options	A person making a demand to JASDEC pursuant to the provisions of Article 255-2, Paragraph 1 of the Operational Rules (excluding JASDEC Participants)	¥500 per certificate However, if the number of pages of a certificate exceeds 10 pages, ¥10 shall be added for each page in excess of 10 pages.	

(Note)

1. The System Connection Fee to be paid when there is a commencement or suspension of the system connection during a month shall be the amount derived from (i) multiplying the collection rate by the number of business days connected (meaning the number of business days connected to the system during the said month) and then (ii) dividing the amount of (i) by the number of business days of the month.
2. The Integrated Web Terminal Connection Fee shall be the amount derived from dividing the sum of the amounts calculated by applying the respective collection fee rates to the total number of authority (participation type) linked to the respective User ID on each business days of the month by the number of business days of the month.
3. The Participant Information Web Terminal Connection Fee shall be the amount derived from dividing the sum of the amounts calculated by applying the respective collection fee rates to the number of Business User IDs on each business days of the month by the number of business days of the month.