

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

(January 4, 2024)

[TRANSLATION]

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JAPAN SECURITIES DEPOSITORY CENTER, INC.

## Article 1 Purpose

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

## Article 2 Defined Terms

In these exceptions, the meanings ascribed to the terms set forth in the following items shall be prescribed in each of the following items.

- (1) Split Ratio: In a split of Book-Entry Transfer Shares, Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments, Book Entry Transfer Beneficial Interest in Investment Trust or Book-Entry Transfer Beneficial Interest, this means the number derived from dividing the total outstanding quantity or the total number of units after the split by the total outstanding quantity or the total number of units before the split.
- (2) Allotment Ratio: In an allotment of shares without contribution of Book-Entry Transfer Shares, this means the number derived from dividing the total outstanding quantity after allotment by the total outstanding quantity before allotment.
- (3) Consolidation Ratio: In a consolidation of Book-Entry Transfer Shares, Book-Entry Transfer Investment Equity, Book Entry Transfer Beneficial Interest in Investment Trust or Book-Entry Transfer Beneficial Interest, this means the number derived from dividing the total outstanding quantity or the total number of units after consolidation by the total outstanding quantity or the total number of units before consolidation.
- (4) Ratio of Change in Number of Shares in a Trading Unit, etc.: In a change in the number of shares in a trading unit of Book-Entry Transfer Shares, or the trading unit of Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments, Book Entry Transfer Beneficial Interest in Investment Trust or Book-Entry Transfer Beneficial Interest, this means the number derived from dividing the number of shares in a trading unit or the trading unit before the change by the number of shares in a trading unit or the trading unit after the change.
- (5) Adjustment Rate by Split, etc.: For a split, an allotment of shares without contribution, a consolidation, or a change in the number of shares in a trading

unit of Book-Entry Transfer Shares performed since October 1, 2001 (excluding those performed prior to listing on a financial instruments exchange (including registration with the Japan Securities Dealers Association for the over-the-counter securities market prescribed 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) prior to the day of the closing of the market by the Japan Securities Dealers Association). Also applies below), for a split, a consolidation, or a change in the trading unit of Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments, Book Entry Transfer Beneficial Interest in Investment Trust or Book-Entry Transfer Beneficial Interest performed since January 5, 2009 (excluding those conducted prior to listing on a financial instruments exchange), 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, etc. calculated each time is performed.

- (6) Special Issue: This means the issue of Book-Entry Transfer Shares, Book-Entry Transfer Investment Equity, Book-Entry Transfer Preferred Equity Investments, Book Entry Transfer Beneficial Interest in Investment Trust or Book-Entry Transfer Beneficial Interest with Adjustment Rate by Split, etc. of 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 prescribed 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 (This means a split, an allotment of shares without contribution, a consolidation, a change in the number of shares in a trading unit or a change in the trading unit as specified in Article 2-5.) shall be applied on the day of coming into force of the said split, etc.

## Supplementary Rules

These exceptions 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 such Act.

### Supplementary Rules (Notice on December 15, 2023)

These amended provisions shall come into effect as of January 4, 2024. However, they shall be applied to fee calculations from July 11, 2023.