

**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.**

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[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 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 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)), 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 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 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.