

**DETAILED ENFORCEMENT RULES
OF THE BUSINESS RULES REGARDING THE
DEPOSITORY AND BOOK-ENTRY TRANSFERS
OF FOREIGN STOCK CERTIFICATES, ETC.**

(August 1, 2022)

[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.

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CHAPTER I: General Provisions

Article 1: Defined Terms

The terms used in these Detailed Rules shall have the same meanings as the terms in the Business Rules Regarding the Depository and Book-Entry Transfers of Foreign Stock Certificates, etc. (hereinafter referred to as the “Business Rules”).

Article 2: Submission by Electromagnetic Means

1. The electromagnetic means prescribed in Article 8, Paragraph 1 of the Business Rules shall include the following:
 - (1) Input and output of data on the computer terminals for the purpose of utilizing the integrated Web functions (hereinafter referred to as the “Integrated Web Terminals”) provided by JASDEC.
 - (2) Those methods of exchanging data, with the use of computer systems, between JASDEC and a JASDEC Participant for Foreign Stock Certificates, etc./Share-Handling Service Agents, that transmit data as files and which are deemed appropriate by JASDEC (hereinafter referred to as the “FS File Transmission”).
 - (3) Those methods of exchanging data, with the use of computer systems, between JASDEC and the JASDEC Participants for Foreign Stock Certificates, etc. which are not described in Item 2 above and which are deemed appropriate by JASDEC (hereinafter referred to as the “Online Real-Time Connection”).
 - (4) The “Target Hofuri Website Connection” (meaning the method prescribed in Article 34, Paragraph 1, Item 1(e) of the Enforcement Rules of the Operational Rules Regarding Book-Entry Transfers of Shares, etc.) implemented by a JASDEC Participant for Foreign Stock Certificates, etc. or a Share-Handling Service Agent, to connect to JASDEC.
 - (5) Transmission via facsimile or e-mail of notices prescribed by Article 12 of the Business Rules between JASDEC and the issuers of the Handled Foreign Stock Certificates, etc.
 - (6) Exchanges of data between JASDEC and the Foreign Depositories through the SWIFT network (meaning the international communication network which is referred to as the Society for Worldwide Interbank Financial

Telecommunication; the same shall apply hereinafter), or through methods deemed appropriate by JASDEC and the Foreign Depositories.

2. The hours during which exchange of data can be made using the methods prescribed in the preceding paragraph, and restrictions thereon, shall be as set forth in Appendix 1, depending upon the data type classifications set forth in Appendix 1.

Article 3: Handling of Malfunctions

1. When JASDEC determines that a condition, under which it is impossible or difficult to transmit information due to trouble in the some or all of the methods cited in the items of preceding article, Paragraph 1 has arisen, JASDEC shall transmit information by facsimile, in writing or input and output of electromagnetic media in the form prescribed by JASDEC in advance.
2. When the provisions of the preceding paragraph apply, JASDEC shall provide the JASDEC Participants for Foreign Stock Certificates, etc. with notice thereof promptly by Target Hofuri Website Connection or other means.

CHAPTER II: Handled Foreign Stock Certificates, etc.

Article 4: Requirements of Handled Foreign Stock Certificates, etc.

The requirements prescribed by these Detailed Rules, as set forth in the items of Article 11, Paragraph 1 of the Business Rules, shall be that a financial instruments exchange has approved the listing.

Article 4-2: Handling of Abolishment, etc. of Handled Foreign Stock Certificates, etc.

1. When JASDEC decides to cease handling certain Handled Foreign Stock Certificates, etc. in connection with the Depository and Book-Entry Transfer Business for Foreign Stock Certificates, etc. conducted by JASDEC, pursuant to the provisions of Paragraph 1 or Paragraph 3 of Article 13 of the Business Rules, JASDEC shall cease handling such Handled Foreign Stock Certificates, etc. as of the dates prescribed in the following items, in accordance with the classifications set forth in the following items. In this case, the legal system, etc. of the Country or Area of Residence of the issuer of such Handled Foreign Stock Certificates, etc. shall be taken into consideration:

- (1) The Handled Foreign Stock Certificates, etc. are delisted or suspended from the listing:

The date set forth in JASDEC's advance notice to the JASDEC Participants for Foreign Stock Certificates, etc. which shall be on or after the date immediately following the Final Settlement Date relating to the trading of the Handled Foreign Stock Certificates, etc. at the applicable financial instruments exchange (hereinafter referred to as the "Exchange Trading") or the date on which the listing on the applicable financial instruments exchange is suspended.

- (2) Notwithstanding the provisions of the preceding item, the provisions of the following Items (a) through (d) shall apply under the circumstances described therein, when the Handled Foreign Stock Certificates, etc. are delisted due to bankruptcy proceedings, rehabilitation proceedings, reorganization proceedings or dissolution of the issuer of the Foreign Stock Certificates, etc.:

- (a) When the provisions of Article 13, Paragraph 3, Item 1 of the Business Rules apply:

The date set forth in the advance notice provided by JASDEC to a JASDEC Participant for Foreign Stock Certificates, etc. which shall be on or after the date immediately following the effective date of the capital reduction or the date immediately following the date on which JASDEC becomes aware of it.

- (b) When the provisions of Article 13, Paragraph 3, Item 2 of the Business Rules apply:

The date set forth in the advance notice provided to a JASDEC Participant for Foreign Stock Certificates, etc. which shall be on or after the date immediately following the date on which the decision concerning the commencement of bankruptcy proceedings is made or the date immediately following the date on which JASDEC becomes aware of it.

- (c) When the provisions of Article 13, Paragraph 3, Item 3 of the Business Rules apply:

The date set forth in the advance notice provided to a JASDEC Participant for Foreign Stock Certificates, etc. which shall be on or after the date immediately following the date on which the completion of liquidation is registered or the date immediately following the date on which JASDEC becomes aware of it.

- (d) When the condition is not described in Item (a), (b) or (c) above:
The date set forth in the advance notice provided by JASDEC to a JASDEC Participant for Foreign Stock Certificates, etc. which shall be on or after the date immediately following the date on which JASDEC determines that none of the items of Article 13, Paragraph 3 of the Business Rules applies to the issuer of the Foreign Stock Certificates, etc.
- 2. The Deposits, etc. and Deliveries, etc. of the Handled Foreign Stock Certificates, etc. prescribed in Paragraph 1 to Paragraph 3 of Article 13 of the Business Rules shall be handled as set forth below:
 - (1) Handling of the Deposits, etc.:
JASDEC shall not accept the Deposits, etc. of the applicable Handled Foreign Stock Certificate, etc. on or after the date immediately following the Final Trading Settlement Date relating to the Exchange Trading or the date on which the listing on the applicable financial instruments exchange is suspended.
 - (2) Handling of the Deliveries, etc.
A JASDEC Participant for Foreign Stock Certificates, etc. shall submit a request for the Deliveries, etc. on or before the day previously designated by JASDEC, which shall be on or after the date immediately following the Final Trading Settlement Date relating to the Exchange Trading or the date on which the listing on the applicable financial instruments exchange is suspended; provided, however, that, if the provisions of any of the items of Article 13, Paragraph 3 of the Business Rules apply to the issuer of the Foreign Stock Certificates, etc. notwithstanding the provisions of the main text hereof, requests for the Deliveries, etc. of the No Longer Handled Foreign Stock Certificates, etc. may be submitted during the period between the date prescribed in Item 2 of the preceding paragraph and the date which is determined by JASDEC after issuing public notice thereof.
- 3. The disposition prescribed in Article 13, Paragraph 4 of the Business Rules shall be implemented by JASDEC without delay with respect to those No Longer Handled Foreign Stock Certificates, etc. in connection with which no request for the Deliveries, etc. is submitted on or before the date prescribed in the proviso to Item 2 of the preceding paragraph.

CHAPTER III: JASDEC Participant for Foreign Stock Certificates, etc.

SECTION 1: Procedures for Opening Accounts

Article 5: Application Procedures for Opening Account of JASDEC Participant for Foreign Stock Certificates, etc.

1. An Applicant to Become a JASDEC Participant for Foreign Stock Certificates, etc. (meaning the entity that files an application to open an account pursuant to the provisions of Article 16, Paragraph 1 of the Business Rules; the same shall apply hereinafter) shall submit to JASDEC a prescribed document (hereinafter referred to as the “Application to Open an Account for Foreign Stock Certificates, etc.”) in which the following matters shall be set forth in connection with the application to open an account pursuant to the provisions of Article 16, Paragraph 1 of the Business Rules:
 - (1) Registered trade name or name.
 - (2) Registered address of the headquarter office or primary business office.
 - (3) Name and title of the registered representative.
 - (4) Specific application to have an account opened.
 - (5) Type and attribute classification (meaning the classification for the purpose of separating the Foreign Stock Certificates, etc. designated by JASDEC from the other Foreign Stock Certificates, etc. within the Account of JASDEC Participant for Foreign Stock Certificates, etc.) of the account for which the application is submitted, and the purpose for which such account will be used.
 - (6) Other matters prescribed by JASDEC.
2. The documents described below shall be attached to the Application to Open an Account for Foreign Stock Certificates, etc. prescribed in the preceding paragraph; provided, however, that the documents prescribed in Item 1 and Item 2 may be omitted with JASDEC’s approval:
 - (1) Certificate of seal impression of the representative.
 - (2) Certificate of the registered matters.
 - (3) Prescribed written covenants consenting to the following matters:
 - (a) Compliance with the Business Rules and other rules prescribed by JASDEC and with the necessary measures implemented by JASDEC.
 - (b) Compliance with the work processing methods prescribed by JASDEC in connection with the Depository and Book-Entry Transfer Business

- for Foreign Stock Certificates, etc.
- (c) An Applicant to Become a JASDEC Participant for Foreign Stock Certificates, etc. itself or its officer or any persons equivalent to the foregoing does not fall under an anti-social force.
- (4) Prescribed documents relating to the following registered matters:
- (a) Registered trade name or name.
 - (b) Registered address of the headquarter office or primary business office.
 - (c) Name and title of the registered representative.
 - (d) Common number (limited to when it has received a designation of common number)
 - (e) Name and title of the deputy representative (limited to when a deputy representative is appointed).
 - (f) Name and title of the business administrator (meaning the person who is in charge of the work relating to Depository and Book-Entry Transfer Business for the Foreign Stock Certificates, etc. with JASDEC) and name and title of the business manager (meaning the person who performs the work relating to the Depository and Book-Entry Transfer Business for Foreign Stock Certificates, etc. with JASDEC).
 - (g) Seal used in connection with the work relating to the Depository and Book-Entry Transfer Business for Foreign Stock Certificates, etc. with JASDEC.
 - (h) Other matters prescribed by JASDEC.
- (5) Other documents prescribed by JASDEC.
3. An Applicant to Become a JASDEC Participant for Foreign Stock Certificates, etc. which is filing an application prescribed in Article 18, Paragraph 2 of the Business Rules, shall note such fact and details of such application in the Application to Open an Account for Foreign Stock Certificates, etc. prescribed in Paragraph 1.

Article 6: Handling of Classified Accounts

The Classified Accounts for which an application may be filed pursuant to the provisions of Article 18, Paragraph 2 of the Business Rules shall be those which are established or applied to be established in a JASDEC Participant's account, and which have the same Classified Account Codes as those set forth in Appendix 2 hereto.

Article 7: Application Procedures for Opening Classified Accounts

The document prescribed by these Detailed Rules, which is prescribed in Article 18, Paragraph 3 of the Business Rules, shall be a prescribed document (hereinafter referred to as the “Application to Open a Classified Account for Foreign Stock Certificates, etc.”) in which the following matters shall be set forth:

- (1) Registered trade name or name.
- (2) Registered address of the headquarter office or primary business office.
- (3) Name and title of the registered representative.
- (4) Specific application to have a Classified Account opened.
- (5) Account type and attribute classification of the Classified Account for which the application is submitted, and the purpose for which the Classified Account will be used.
- (6) Other matters prescribed by JASDEC.

SECTION 2: Notifications, etc. Submitted by JASDEC Participants for Foreign Stock Certificates, etc.

Article 8: Books and Records relating to the Depository and Book-Entry Transfer Business for Foreign Stock Certificates, etc. Conducted by JASDEC

The books and records prescribed by these Detailed Rules and relating to the Depository and Book- Entry Transfer Business for Foreign Stock Certificates, etc. conducted by JASDEC, prescribed in Article 21 of the Business Rules, shall be the books and records listed below:

- (1) Book-Entry Transfer Account Register for Foreign Stock Certificates, etc.
- (2) Books and records relating to the Information, etc. Concerning Beneficial Holders of Foreign Stock Certificates, etc.

SECTION 3: Closure of Account of JASDEC Participant for Foreign Stock Certificates, etc.

Article 9: Application Procedures for Closing Accounts of JASDEC Participants for Foreign Stock Certificates, etc.

1. A JASDEC Participant for Foreign Stock Certificates, etc. which intends to file an

application, pursuant to the provisions of Article 22, Paragraph 1 of the Business Rules, to close its Account of JASDEC Participant for Foreign Stock Certificates, etc. shall submit to JASDEC a written application to close the account in a prescribed form.

2. When closing an Account of JASDEC Participant for Foreign Stock Certificates, etc. pursuant to the provisions of Paragraph 2 or Paragraph 3 of Article 22 of the Business Rules, JASDEC shall, on or before the business day preceding the day designated by JASDEC on which the Account of JASDEC Participant for Foreign Stock Certificates, etc. will be closed, implement a book-entry transfer to another account pursuant to the book-entry transfer request prescribed in Article 17, or make Deliveries, etc. pursuant to a request for the Deliveries, etc. to the JASDEC Participant for Foreign Stock Certificates, etc. whose Account of JASDEC Participant for Foreign Stock Certificates, etc. is to be closed.

CHAPTER IV: Handling of Custody and Book-Entry Transfers of Foreign Stock Certificates, etc.

SECTION 1: Deposits, etc. of Foreign Stock Certificates, etc.

Article 10: Instructions for Correcting or Canceling Deposit, etc.

A JASDEC Participant for Foreign Stock Certificates, etc. which intends to make a correction concerning, or to cancel, any Deposits, etc. with JASDEC of the Foreign Stock Certificates, etc. shall issue specific instructions relating thereto to JASDEC.

Article 11: Matters to be Described or Recorded in the Book-Entry Transfer Account Register for Foreign Stock Certificates, etc.

1. The matters prescribed by these Detailed Rules, prescribed in Article 27, Paragraph 3, Item 6 of the Business Rules, shall be the matters set forth below:
 - (1) The code prescribed by JASDEC for the purpose of specifically identifying the account that relates to the Own Account of a JASDEC Participant for Foreign Stock Certificates, etc. referred to in Article 27, Paragraph 3, Item 1 of the Business Rules.
 - (2) The code prescribed by JASDEC for the purpose of specifically identifying the issue (hereinafter referred to as the "Issue Code") prescribed in Article 27,

Paragraph 3, Item 2 of the Business Rules.

2. The matters prescribed by these Detailed Rules, referenced in Article 27, Paragraph 5, Item 3 of the Business Rules, shall be the Issue Code relating to Article 27, Paragraph 5, Item 2 of the Business Rules.

Article 12: Request for Copies of Book-Entry Transfer Account Register for Foreign Stock Certificates, etc.

A JASDEC Participant for Foreign Stock Certificates, etc. or a Participant for Foreign Stock Certificates of an Account Management Institution for Foreign Stock Certificates, etc. which intends to request that JASDEC deliver a copy of the Book-Entry Transfer Account Register for Foreign Stock Certificates, etc. prescribed in Article 30, Paragraph 1 of the Business Rules, shall file an application in a prescribed form to JASDEC. In this case, the relevant Participant for Foreign Stock Certificates, etc. which files the application shall do so through the Account Management Institution for Foreign Stock Certificates, etc. at which the Account of Participant for Foreign Stock Certificates, etc. is opened.

SECTION 2: Handling of Custody of Foreign Stock Certificates, etc.

Article 13: Notification, etc. Concerning the Account Balance

1. Pursuant to Article 43 of the Business Rules, JASDEC shall, on each business day, notify each JASDEC Participant for Foreign Stock Certificates, etc. of the balance remaining in its Account of JASDEC Participant for Foreign Stock Certificates, etc.
2. Each JASDEC Participant for Foreign Stock Certificates, etc. shall reconcile the account balance set forth in the notice issued pursuant to the preceding paragraph and the account balance managed by it, and, in the event of any discrepancy, provide JASDEC with notice thereof immediately.

SECTION 3: Compensation for Shortage of Deposited Foreign Stock Certificates, etc.

Article 14: Ineligible Foreign Stock Certificates, etc. Related to Deposit

The ineligible Foreign Stock Certificates, etc. prescribed in Article 45 of the Business Rules shall be the Foreign Stock Certificates, etc. described below. When these provisions apply, the legal system, etc. of the Country or Area of Residence of the issuer

of the Foreign Stock Certificates, etc. shall be taken into consideration when making determinations concerning the Foreign Stock Certificates, etc.

- (1) Foreign Stock Certificates, etc. in connection with which an application for public peremptory notice is pending.
- (2) Foreign Stock Certificates, etc. in connection with which a nullification decision has been made.
- (3) Foreign Stock Certificates, etc. whose published number of securities is different from the present stock status, due to a capital reduction, stock combination or split.
- (4) Foreign Stock Certificates, etc. which have been nullified due to a merger, stock exchange or stock transfer where such Foreign Stock Certificates, etc. were provided.
- (5) Foreign Stock Certificates, etc. which have been falsified or forged.
- (6) Foreign Stock Certificates, etc. in connection with which pledge rights have been noted.
- (7) Foreign Stock Certificates, etc. which have been soiled or damaged.
- (8) Foreign Stock Certificates, etc. which are deemed by the applicable Foreign Depository to be ineligible for transfer.
- (9) Foreign Stock Certificates, etc. which are not described in the preceding items, but which are deemed ineligible by JASDEC.

Article 15: Compensation to the Limited Extent Prescribed by the Board of Directors

1. The limit prescribed by the Board of Directors prescribed in Article 46, Paragraph 3 of the Business Rules shall be equal to the amount of JASDEC's surplus.
2. The amount of JASDEC's surplus referred to in the preceding paragraph shall be equal to the amount of the net assets (meaning the amount after the profits are distributed or the losses are processed pursuant to resolutions adopted at the ordinary general stockholders' meeting relating to the Prior Fiscal Year (defined below)) as of the last day of JASDEC's fiscal year (hereinafter referred to as the "Prior Fiscal Year" in this paragraph) immediately preceding the fiscal year during which the Incident Occurrence Date occurs, reduced by the amounts of capital, capital reserve and profit reserve (meaning the amounts after the profits are distributed or the losses are processed pursuant to resolutions adopted at the ordinary general stockholders' meeting relating to the Prior Fiscal Year) as of the last day of the Prior Fiscal Year.

3. JASDEC shall compensate shortages of the Foreign Stock Certificates, etc. pursuant to the provisions of Article 46, Paragraph 3 of the Business Rules in the amount prescribed by the Board of Directors with respect to each instance, which amount shall not exceed the amount of JASDEC's surplus prescribed in the preceding paragraph.

Article 16: Joint Compensation by Account Management Institution for Foreign Stock Certificates, etc. for Shortages of Deposited Foreign Stock Certificates, etc.

1. The compensation for shortages of the Deposited Foreign Stock Certificates, etc. by the Account Management Institution for Foreign Stock Certificates, etc. prescribed in Article 47, Paragraph 2 of the Business Rules shall be implemented in accordance with the following provisions:

(1) Primary Compensation:

The amount (any fractional amount less than one (1) Yen shall be rounded up) shall be the total compensation amount relating to the compensation for the shortage of the Deposited Foreign Stock Certificates, etc. by the Account Management Institution for Foreign Stock Certificates, etc. (hereinafter referred to as the "Total Compensation Amount of Account Management Institutions for Foreign Stock Certificates, etc." in this article), divided by the number of the Account Management Institution for Foreign Stock Certificates, etc. which will jointly implement the compensation pursuant to the provisions of Article 47, Paragraph 2 of the Business Rules; provided, however, such amount per Account Management Institution for Foreign Stock Certificates, etc. shall not exceed 2,000,000 Yen.

(2) Secondary Compensation:

The amount calculated pursuant to the calculation formula below (any fractional amount less than one (1) Yen shall be rounded up):

Compensation amount per Account Management Institution for Foreign Stock Certificates, etc. =

$$(X) \times \frac{\frac{(Y)}{(Z)} \cdots (a)}{\text{Total of (a)}}$$

- (X): Total Compensation Amount of Account Management Institutions for Foreign Stock Certificates, etc. reduced by the total monetary amount relating to the Primary Compensation paid pursuant to the provisions of the preceding item.
- (Y): Total number of securities of the issue of the Deposited Foreign Stock Certificates, etc. on the Incident Occurrence Date, with respect to each Account Management Institution for Foreign Stock Certificates, etc. during the one-year period immediately preceding the Incident Occurrence Date.
- (Z): Number of business days of JASDEC during the one-year period (meaning days other than holidays; in the case of any Account Management Institution for Foreign Stock Certificates, etc. whose account relating to Foreign Stock Certificates, etc. was opened within one (1) year before the Incident Occurrence Date, the number of business days of JASDEC during the period commencing on the date on which such Account Management Institution for Foreign Stock Certificates, etc. account was opened and ending on the Incident Occurrence Date).
2. JASDEC shall calculate the amount of the Primary Compensation per Account Management Institution for Foreign Stock Certificates, etc. in accordance with the calculation formula set forth in Item 1 of the preceding paragraph and provide the applicable Account Management Institutions for Foreign Stock Certificates, etc. with notice thereof.
 3. Each Account Management Institution for Foreign Stock Certificates, etc. shall pay to JASDEC, on or before the date prescribed by JASDEC, the amount of the Primary Compensation set forth in JASDEC's notice issued pursuant to the provisions of the preceding paragraph.
 4. If the payment of money relating to the Primary Compensation by the Account Management Institution for Foreign Stock Certificates, etc. to which the notice prescribed in Paragraph 2 was issued has been confirmed, and if the Total Compensation Amount of Account Management Institutions for Foreign Stock Certificates, etc. still cannot be supplemented in its entirety, JASDEC shall, without delay, calculate the amount of the Secondary Compensation per Account Management Institution for Foreign Stock Certificates, etc. in accordance with the calculation formula set forth in Paragraph 1, Item 2 and provide the applicable

Account Management Institution for Foreign Stock Certificates, etc. with notice thereof.

5. Each Account Management Institution for Foreign Stock Certificates, etc. shall pay to JASDEC, on or before the date prescribed by JASDEC, the amount of the Secondary Compensation set forth in JASDEC's notice issued pursuant to the provisions of the preceding paragraph.
6. When the provisions of the preceding paragraph apply, if any of the applicable Account Management Institution for Foreign Stock Certificates, etc. is deemed unable to make the applicable payment (hereinafter referred to as the "Bankrupt Account Management Institution for Foreign Stock Certificates, etc." in this paragraph), due to the filing of a petition for the commencement of bankruptcy proceedings, commencement of rehabilitation proceedings, commencement of reorganization proceedings, etc. under the provisions of applicable laws (the legal system, etc. of the Country or Area of Residence of the issuer of the Foreign Stock Certificates, etc. shall be taken into consideration), the amount payable by the Bankrupt Account Management Institution for Foreign Stock Certificates, etc. (excluding any amount actually paid by such Bankrupt Account Management Institution for Foreign Stock Certificates, etc.) shall be added to the total monetary amount of the Secondary Compensation to be paid by the Account Management Institution for Foreign Stock Certificates, etc. (excluding the Bankrupt Account Management Institution for Foreign Stock Certificates, etc.) and such total amount shall be used to calculate the amount of the Secondary Compensation per Account Management Institution for Foreign Stock Certificates, etc. (other than the Bankrupt Account Management Institution for Foreign Stock Certificates, etc.) in accordance with the calculation formula set forth in Paragraph 1, Item 2 and JASDEC shall provide the applicable Account Management Institution for Foreign Stock Certificates, etc. (other than the Bankrupt Account Management Institution for Foreign Stock Certificates, etc.), with notice of such amount, reduced by the amount prescribed in the preceding paragraph.
7. Each of the applicable Account Management Institutions for Foreign Stock Certificates, etc. shall pay to JASDEC, on or before the date prescribed by JASDEC, the amount set forth in such notice.

SECTION 4: Book-Entry Transfers

Article 17: Procedures for Submitting Requests for Book-Entry Transfers to

JASDEC

1. The requests for book-entry transfers prescribed by these Detailed Rules, referenced in Article 53, Paragraph 1, of the Business Rules, shall refer to those which are listed on Appendix 3 hereto, and the timeframe for processing and other matters relating to the handling thereof shall be as set forth in Appendix 3, depending upon the types of book-entry transfer requests listed in Appendix 3.
2. A JASDEC Participant for Foreign Stock Certificates, etc. may submit book-entry transfer requests directly to JASDEC, in accordance with the provisions prescribed by JASDEC, based on the settlement conditions reconciliation results generated by the Pre-Settlement Matching System (meaning the system which processes the work relating to the reconciliation of settlement conditions and the transmission and receipt of information implemented by JASDEC with respect to stocks and other securities and transactions relating thereto).

Article 18: Timing, etc. of Describing or Recording the Applicable Matters in the Book-Entry Transfer Account Register for Foreign Stock Certificates, etc.

The applicable matters shall be described or recorded, and notices shall be issued, pursuant to the provisions of Article 53, Paragraph 3, of the Business Rules in accordance with the timeframe set forth in Appendix 3.

Article 19: Notice of Temporary Suspension, and Cancellation of Temporary Suspension, of Book-Entry Transfers

1. Those prescribed by these Detailed Rules, that are referenced in Article 54 of the Business Rules, shall be the book-entry transfer requests, other than the “Prior-Day Balance Adjustment Request,” “Same-Day Balance Adjustment Request,” “Request for Completion of Delivery of Securities Scheduled to Be Received,” “Prior-Day Securities Collateral Designation Request/Prior-Day Securities Collateral Designation Cancellation Request”, “Same-Day Securities Collateral Designation Request/Same-Day Securities Collateral Designation Cancellation Request”, and “Collateral Designated Securities Deposit (Counterparty Designated/Shares, etc.)” set forth in Appendix 3.
2. Any JASDEC Participant for Foreign Stock Certificates, etc. which intends to

submit notice of a temporary suspension of processing relating to the book-entry transfers subject to the “Postdated Book-Entry Transfer Request,” “Same-Day Book-Entry Transfer Request,” “Postdated General Book-Entry Transfer Request – Linked” or “Same-Day General Book-Entry Transfer Request – Linked” set forth in Appendix 3 (hereinafter referred to as the “Temporary Suspension of Book-Entry Transfers” in this article), or to designate the time at which the Temporary Suspension of Book-Entry Transfers is cancelled, shall issue such notice or designation to JASDEC using the methods described in the following items, depending upon the classifications set forth in the following items:

- (1) When such notice or designation is to be issued simultaneously with the “Postdated Book-Entry Transfer Request” or “Same-Day Book-Entry Transfer Request”:

Methods prescribed by JASDEC for submitting such book-entry transfer requests with a clear indication of such notice or designation.

- (2) When such notice or designation is to be issued after the submission of the “Postdated Book-Entry Transfer Request” or “Same-Day Book-Entry Transfer Request” (limited to those which relate to the book-entry transfer subject to the applicable book-entry transfer request is still in the “Incomplete Book-Entry Transfer” (meaning the “Incomplete Book-Entry Transfer” prescribed in Appendix 3; the same shall apply hereinafter in this section) status (hereinafter referred to as the “Incomplete Transfer Portion” in this section) on the book-entry transfer date):

Methods prescribed by JASDEC for issuing notice of the Temporary Suspension of Book-Entry Transfers with a clear indication of such notice or designation.

- (3) When such notice or designation is to be issued after the submission of the “Postdated General Book-Entry Transfer Request – Linked” or “Same-Day General Book-Entry Transfer Request – Linked” (where such notice or designation is to be issued on the book-entry transfer date, limited to those which relate to the Incomplete Transfer Portion):

Methods prescribed by JASDEC for issuing notice of the Temporary Suspension of Book-Entry Transfers with a clear indication of such notice or designation.

3. A JASDEC Participant for Foreign Stock Certificates, etc. which intends to cancel the Temporary Suspension of Book-Entry Transfers (except through the designation referred to in the preceding paragraph; the same shall apply hereinafter

in this paragraph), shall submit to JASDEC notice of cancellation of the Temporary Suspension of Book-Entry Transfers in accordance with the provisions prescribed by JASDEC.

Article 20: Designated Financial Instruments Clearing Organizations

Those designated by these Detailed Rules, prescribed in Article 55 of the Business Rules, shall be those listed below:

- (1) Japan Securities Clearing Corporation [*kabushiki-kaisha-nihon-shoken-kuriaringu-kiko*] (hereinafter referred to as “JSCC”).
- (2) JASDEC DVP Clearing Corporation [*kabushiki-kaisha-hofuri-kuriaringu*] (hereinafter referred to as “JDCC”).

Article 21: Book-Entry Transfer Requests by JSCC

1. JASDEC shall separately prescribe the methods to be used by JSCC pursuant to the provisions of Article 55 of the Business Rules, for submitting requests for book-entry transfers from the Account of JASDEC Participants for Foreign Stock Certificates, etc. of the Transferor Cash Clearing Participants (meaning those clearing participants of JSCC with cash clearing qualifications prescribed in JSCC’s Business Manual (hereinafter referred to as the “Cash Clearing Participants”), which are a JASDEC Participant for Foreign Stock Certificates, etc. acting as the transferors of the Foreign Stock Certificates, etc.; the same shall apply hereinafter) to the Account of JASDEC Participant for Foreign Stock Certificates, etc. of JSCC, and requests for book-entry transfers from the Account of JASDEC Participant for Foreign Stock Certificates, etc. of JSCC to the Account of JASDEC Participants for Foreign Stock Certificates, etc. of the Transferee Cash Clearing Participants (meaning those Cash Clearing Participants which are a JASDEC Participant for Foreign Stock Certificates, etc. acting as the transferees of the Foreign Stock Certificates, etc.; the same shall apply hereinafter).
2. When JSCC submits a request for book-entry transfers from the Account of JASDEC Participant for Foreign Stock Certificates, etc. of JSCC to the Account of JASDEC Participant for Foreign Stock Certificates, etc. of a Transferee Cash Clearing Participant pursuant to the preceding paragraph, for the purpose of implementing a DVP Settlement (meaning the settlement prescribed by JSCC as settlement effected by way of JSCC’s delivery of securities to a Transferee Cash

Clearing Participant up to the amount, etc. of securities and money, delivered by such Transferee Cash Clearing Participant to JSCC; the same shall apply hereinafter), it is permissible to attach a condition to such request for book-entry transfers that some or all of such book-entry transfers shall be implemented up to the book-entry transfer maximum calculated pursuant to the provisions prescribed by JSCC.

3. When the provisions of the preceding paragraph apply, JSCC shall provide JASDEC with information necessary for the processing of the applicable book-entry transfer request pursuant to the provisions prescribed by JASDEC.

Article 22: JSCC's Transferor Cash Clearing Participants' Notice of Temporary Suspension, and Cancellation of Temporary Suspension, of Book-Entry Transfers

1. Any Transferor Cash Clearing Participant which intends to issue notice of a temporary suspension of processing relating to the book-entry transfers subject to the book-entry transfer request prescribed in Paragraph 1 of the preceding article (hereinafter referred to as the "Temporary Suspension of Book-Entry Transfers" in this article and the following article), or to designate the time at which the applicable Temporary Suspension of Book-Entry Transfers is cancelled, shall issue such notice or designation to JASDEC on the day preceding the book-entry transfer date or on the book-entry transfer date, using the methods prescribed by JASDEC for the issuance of notice of the Temporary Suspension of Book-Entry Transfers with a clear indication of such notice or designation (where such notice or designation is to be issued on the book-entry transfer date, limited to those which relate to book-entry transfers subject to the applicable book-entry transfer request, which have not been completed).
2. A Transferor Cash Clearing Participant, which intends to cancel the Temporary Suspension of Book-Entry Transfers (except through the designation referred to in the preceding paragraph; the same shall apply hereinafter in this paragraph), shall submit to JASDEC notice of cancellation of the Temporary Suspension of Book-Entry Transfers in accordance with the provisions prescribed by JASDEC.

Article 23: Book-Entry Transfers, etc. Pursuant to JSCC's Requests for Book-Entry Transfers

1. Upon its receipt of a book-entry transfer request prescribed in Article 21, Paragraph 1 from JSCC, JASDEC shall, in accordance with the book-entry transfer request classifications set forth in the following items below, at the applicable times set forth in such items, record the necessary matters relating to the book-entry transfer request in the Account of JASDEC Participants for Foreign Stock Certificates, etc. of the Transferor Cash Clearing Participant, the Transferee Cash Clearing Participant and JSCC:
 - (1) “Prior-Day DVP Book-Entry Transfer Request (Market Trading)” prescribed in Appendix 3:

Upon the commencement of business on the book-entry transfer date.
 - (2) “Same-Day DVP Book-Entry Transfer Request (Market Trading)” prescribed in Appendix 3:

Immediately after the book-entry transfer request is received.
2. Notwithstanding the provisions of the preceding paragraph, in the event that a book- entry transfer could not be implemented with respect to some of the number securities included in the total number of transfers by way of a book-entry transfer pursuant to the applicable book-entry transfer request at the times prescribed in the items of the preceding paragraph due to the insufficient account balance in the account where the decrease relating to such book-entry transfer request should be recorded, etc. or that notice of the Temporary Suspension of Book-Entry Transfers has been issued, the necessary matters relating to such book-entry transfer request shall be recorded in the Account of JASDEC Participant for Foreign Stock Certificates, etc. of the Transferor Cash clearing Participant, the Transferee Cash clearing Participant and JSCC only if a sufficient balance that can be transferred by way of a book-entry transfer comes to exist in the applicable account, or the notice of the Temporary Suspension of Book-Entry Transfers is cancelled, on the book-entry transfer date.

Article 24: DVP Book-Entry Transfer Requests Issued by JDCC

1. JASDEC shall separately prescribe the methods to be used by JDCC for submitting, pursuant to the provisions of Article 55 of the Business Rules, requests for book-entry transfers (hereinafter referred to as the “DVP Book-Entry Transfer Requests” in this section) from the Account of JASDEC Participant for Foreign Stock Certificates, etc. of the Transferor DVP Participants (meaning those JASDEC Participant for Foreign Stock Certificates, etc. which are qualified as settlement

participants under JDCC's Business Manual (hereinafter referred to as the "DVP Participants"), and which act as the transferors of the Foreign Stock Certificates, etc. in the Transactions Subject to Clearing prescribed in the following paragraph; the same shall apply hereinafter) to the Account of JASDEC Participant for Foreign Stock Certificates, etc. of JDCC (hereinafter referred to as the "DVP Account" in this section).

2. When submitting a DVP Book-Entry Transfer Request, JDCC may attach a condition to the DVP Book-Entry Transfer Request that the book-entry transfer shall be implemented upon the satisfaction of the Book-Entry Transfer Implementation Conditions (meaning those prescribed by JDCC in its Business Manual as conditions relating to the assumption of the obligations arising from the Transactions Subject to Clearing (meaning those prescribed by JDCC in its Business Manual as Subject Transactions) relating to the DVP Book-Entry Transfer Request; the same shall apply hereinafter).
3. When the provisions of the preceding paragraph apply, JDCC shall provide JASDEC, in compliance with the provisions prescribed by JASDEC, with information necessary for the processing pursuant to the applicable DVP Book-Entry Transfer Request.

Article 25: JDCC's Transferor DVP Participants' Notice of Temporary Suspension, and Cancellation of Temporary Suspension, of Book-Entry Transfers

1. Any Transferor DVP Participant which intends to issue, with respect to a DVP Book-Entry Transfer Request, notice of a temporary suspension of processing relating to the book-entry transfers subject to such book-entry transfer request (hereinafter referred to as the "Temporary Suspension of Book-Entry Transfers" in this article and the following article), or to designate the time at which the applicable Temporary Suspension of Book-Entry Transfers is cancelled, shall issue such notice or designation to JASDEC, using the methods prescribed in the following items, depending upon the classifications set forth in such items:
 - (1) When such notice or designation is to be issued simultaneously with the DVP Book-Entry Transfer Request:
Methods prescribed by JASDEC for issuing notice of the Temporary Suspension of Book-Entry Transfers through JDCC with a clear indication of such notice or designation.

(2) When such notice or designation is to be issued after the DVP Book-Entry Transfer Request is submitted (where such notice or designation is to be issued on the book-entry transfer date, limited to those relating to the Incomplete Transfer Portion):

Methods prescribed by JASDEC for issuing notice of the Temporary Suspension of Book-Entry Transfers with a clear indication of such notice or designation.

2. A Transferor DVP Participant, which intends to cancel the Temporary Suspension of Book-Entry Transfers (except through the designation referred to in the preceding paragraph; the same shall apply hereinafter in this paragraph), shall issue to JASDEC notice of cancellation of the Temporary Suspension of Book-Entry Transfers in accordance with the provisions prescribed by JASDEC.

Article 26: Book-Entry Transfers, etc. Pursuant to DVP Book-Entry Transfer Requests

1. When JASDEC receives the DVP Book-Entry Transfer Request from JDCC, JASDEC shall process it as set forth below:

- (1) Record the decrease and record the increase in the Account of JASDEC Participant for Foreign Stock Certificates, etc. of the Transferor DVP Participant and the DVP Account (i) upon the commencement of business on the book-entry transfer date, with respect to the “Postdated DVP Book-Entry Transfer Request” and “Postdated Lending Stock DVP Book-Entry Transfer Request”, and “Same-Day DVP Book-Entry Transfer Request” and “Same-Day Lending Stock DVD Book-Entry Transfer Request” received by JASDEC before 9 a.m. on the book-entry transfer date, prescribed in Appendix 3; and (ii) immediately, with respect to the “Same-Day DVP Book-Entry Transfer Request” and “Same-Day Lending Stock DVP Book-Entry Transfer Request” received by JASDEC at or after 9 a.m. on the book-entry transfer date.

- (2) Notwithstanding the provisions of the preceding item, if the Book-Entry Transfer Implementation Conditions relating to the applicable DVP Book-Entry Transfer Request have not been satisfied, the decrease shall be recorded and the increase shall be recorded in such Account of JASDEC Participant for Foreign Stock Certificates, etc. and the DVP Account as soon as the Book-Entry Transfer Implementation Conditions are satisfied.

2. If the Book-Entry Transfer Implementation Conditions relating to the DVP Book-Entry Transfer Request prescribed in Item 2 of the preceding paragraph are not satisfied at or before 2 p.m. on the book-entry transfer date with respect to “Postdated DVP Book- Entry Transfer Request” and “Same-Day DVP Book-Entry Transfer Request”, and at or before 1:30 p.m. on the book entry transfer date with respect to “Postdated Lending Stock DVP Book-Entry Transfer Request” and “Same-Day Lending Stock DVP Book-Entry Transfer Request”, JASDEC shall treat such DVP Book-Entry Transfer Request as though it had never been submitted.

Article 27: Book-Entry Transfers Relating to Collateral Designated Securities

1. A DVP Participant shall, when submitting a book-entry transfer application for the purpose of pledging to JDCC a security interest in the Foreign Stock Certificates, etc. recorded in the Account of JASDEC Participant for Foreign Stock Certificates, etc. of such DVP Participant (hereinafter referred to as the “Collateral Designated Securities” in this section), submit to JASDEC the “Postdated Securities Collateral Designation Request” or “Same-Day Securities Collateral Designation Request” prescribed in Appendix 3 on the business day before the book-entry transfer date or on the book-entry transfer date.
2. JDCC shall, when filing an application for book-entry transfers of the Foreign Stock Certificates, etc. which have been recorded as the Collateral Designated Securities in the DVP Account pursuant to the request prescribed in the preceding paragraph, to the Account of JASDEC Participant for Foreign Stock Certificates, etc. of the applicable DVP Participant for the purpose of returning them pursuant to the request of such DVP Participant referred to in the preceding paragraph, on the business day before the book-entry transfer date or on the book-entry transfer date, submit to JASDEC as a book-entry transfer request the “Postdated Securities Collateral Designation Cancellation Request” or “Same-Day Securities Collateral Designation Cancellation Request” prescribed in Appendix 3.

Article 27-2: Book-Entry Transfers relating to Collateral Designated Securities Designating Counterparty

1. A Transferor DVP Participant shall, with respect to Foreign Stock Certificates, etc. which have been recorded in the Account of the JASDEC Participant for Foreign Stock Certificates, etc., when filing an application for book-entry transfer

regarding deposit of Collateral Designated Securities to JDCC for the purpose of pledging or returning Foreign Stock Certificates, etc. to the counterparty to give and receive the pledge relating to the lending of the Foreign Stock Securities, etc. of the Transactions Subject to Clearing relating to the DVP Book-Entry Transfer Request, on the business day preceding the book-entry transfer date or on the book-entry transfer date, submit to JASDEC “Collateral Designated Securities Deposit (Counterparty Designated/Shares, etc.)” prescribed in Appendix 3.

2. If the Book-Entry Transfer Implementation Conditions are not satisfied by 1:30 p.m. on the book-entry transfer date with respect to the Collateral Designated Securities deposited in the DVP Account pursuant to the provisions of the preceding paragraph, JASDEC shall treat such application as though it had never been submitted to JASDEC, and when Book-Entry Transfer Completion Conditions (meaning those prescribed by JDCC in its Business Manual as conditions for transferring the subject securities to the Transferee DVP Participant (meaning the DVP Participant which acts as the transferee participant of the Foreign Stock Certificates, etc. in the Transaction Subject to Settlement; the same shall apply hereinafter), for whom JDCC assumed obligations; the same shall apply hereinafter) are satisfied (if all of the Transaction Subject to Settlement relating to a settlement date fail to satisfy the Book-Entry Transfer Completion Conditions, when satisfaction of the Book-Entry Transfer Completion Conditions which was to be performed by JDCC when such Transaction Subject to Settlement satisfied the Book-Entry Transfer Implementation Conditions is confirmed), JASDEC shall record the decrease and record the increase in the DVP Account and the Account of the JASDEC Participant for Foreign Stock Certificates, etc. which is the Transferor DVP Participant.

Article 28: Book-Entry Transfers relating to Completion of Securities Transfers

1. JDCC shall, when submitting a book-entry transfer request for the purpose of delivering the Foreign Stock Certificates, etc. relating to the settlement of a Transaction Subject to Settlement, submit to JASDEC, using the method prescribed by JASDEC, the Same-Day Book-Entry Transfer Request to cause the Foreign Stock Certificates, etc. recorded in the DVP Account to be transferred to the Participant Account of the Transferee DVP Participant.
2. Notwithstanding the provisions of the preceding paragraph, JDCC shall, when submitting a book-entry transfer application for the purpose of delivering the

Foreign Stock Certificates, etc. in connection with the settlement of a Transaction Subject to Settlement pursuant to a request submitted by the Transferee DVP Participant to JDCC, submit to JASDEC the “Request for Completion of Delivery of Securities Scheduled to be Received” prescribed in Appendix 3, as a book-entry transfer application.

Article 29: Book-Entry Transfers between Balances of Securities Subject to Book-Entry Transfers

1. When a DVP Participant submits a DVP Book-Entry Transfer Request to JASDEC together with an application for a book-entry transfer from the DVP Account to the Account of JASDEC Participant for Foreign Stock Certificate, etc. of the Transferor DVP Participant relating to the DVP Book-Entry Transfer Request, JDCC shall submit to JASDEC a book-entry transfer request in a prescribed form, using the method prescribed by JASDEC.
2. When a DVP Participant files an application for a book-entry transfer to another (other than JDCC's), together with a request for a book-entry transfer from the DVP Account to the Account of JASDEC Participant for Foreign Stock Certificate, etc. of such DVP Participant, JDCC shall submit to JASDEC a book-entry transfer request in a prescribed form, using the method prescribed by JASDEC.
3. When JDCC submits a book-entry transfer request pursuant to the provisions of the preceding two (2) paragraphs, it is permissible to attach a condition that, when the conditions prescribed by JDCC relating to such book-entry transfer request are satisfied, the necessary matters relating to the book-entry transfer request prescribed in the preceding two (2) paragraphs shall be recorded immediately before the necessary matters relating to the applicable DVP Book-Entry Transfer Request are recorded in the Book-Entry Transfer Account Register for Foreign Stock Certificates, etc. maintained by JASDEC up to the maximum limited extent relating to book-entry transfers calculated pursuant to the provisions prescribed by JDCC. In this case, JDCC shall provide JASDEC, in compliance with the provisions separately prescribed by JASDEC, with information necessary for the implementation of the book-entry transfers pursuant to such book-entry transfer request.
4. Upon its receipt from JDCC of the book-entry transfer request prescribed in the latter part of Paragraph 1 or the latter part of Paragraph 2, JASDEC shall, in compliance with the conditions attached to the book-entry transfer request pursuant

to the provisions of the preceding paragraph, record the necessary matters relating to the DVP Account and the Account of JASDEC Participant for Foreign Stock Certificate, etc. of the DVP Participant, to which the book-entry transfer is made, in the Book-Entry Transfer Account Register for Foreign Stock Certificates, etc. maintained by JASDEC. In this case, if the applicable conditions attached to the applicable book-entry transfer request have not been satisfied, JASDEC shall treat it as an Incomplete Transfer, and, if such conditions are not satisfied with respect to the Incomplete Transfer Portion by the time separately prescribed by JASDEC, such book-entry transfer request will be treated as though it had never been submitted.

Article 30: Deleted

Article 31: Deleted

Article 32: Deleted

Article 33: Designation and Cancellation of Pool Balance

1. When JASDEC receives an application referred to in the following items from a DVP Participant, and if it is treated as an Incomplete Transfer or Incomplete Designation (hereinafter referred to as the “Incomplete Transfer, etc.” in this section) because the conditions set forth in the following items are not satisfied, JASDEC shall designate the balance (hereinafter referred to as the “Pool Balance” in this section) which should be deducted from the Securities Balance Subject to Book-Entry Transfers with respect to each Account of JASDEC Participant for Foreign Stock Certificate, etc. in order to process the book-entry transfers or designation relating to such application when such conditions are satisfied, in the order of JASDEC’s receipt of such applications:
 - (1) Book-entry transfer applications (limited to those to be implemented pursuant to the DVP Book-Entry Transfer Requests):
Book-Entry Transfer Implementation Conditions attached to the above-referenced book-entry transfer applications, other than those which relate to the Securities Balance Subject to Book-Entry Transfers.
 - (2) Book-entry transfer applications (other than those set forth in the preceding item):

Those conditions which were attached to the prescribed book-entry transfer applications submitted to JASDEC simultaneously with the submission of the above- referenced applications, other than those which relate to the Securities Balance Subject to Book-Entry Transfers.

2. A DVP Participant shall, if it intends to cancel the Pool Balance in order to satisfy the conditions relating to the Securities Balance Subject to Book-Entry Transfers prescribed in the items of the preceding paragraph with respect to the applications described in the items of the preceding paragraph (other than those applications with respect to which the Pool Designation was implemented pursuant to the provisions of the preceding paragraph), submit an application to cancel the Pool Balance (hereinafter referred to as the “Pool Balance Cancellation Application” in this section) on the book-entry transfer date or the Designation Date relating to the applications described in the items of the preceding paragraph.
3. JASDEC shall, immediately upon its receipt of the Pool Balance Cancellation Application, process the cancellation of the designation of the Pool Balance designated pursuant to Paragraph 1, with respect to the application which relates to the Pool Balance Cancellation Application and which is described in any of the items of Paragraph 1.

SECTION 5: Deliveries, etc. of Foreign Stock Certificates, etc.

Article 34: Instructions for Correcting or Canceling Requests for Deliveries, etc.

A JASDEC Participant for Foreign Stock Certificates, etc. which intends to make a correction concerning, or to cancel, any request for Deliveries, etc. of the Foreign Stock Certificates, etc. submitted to JASDEC shall issue specific instructions relating thereto to JASDEC.

Article 35: Handling of Requests for Deliveries, etc. from JASDEC Participant for Foreign Stock Certificates, etc. in the Event of Insufficient Balance

1. When JASDEC receives a request for Deliveries, etc. of the Foreign Stock Certificates, etc. from a Participant for Foreign Stock Certificates, etc. and the account balance relating to such request is insufficient, JASDEC shall describe or record the necessary matters in the Book-Entry Transfer Account Register for

Foreign Stock Certificates, etc. relating to such JASDEC Participant when the applicable account balance comes to exist.

2. When the provisions of the preceding paragraph apply, the Deliveries, etc. shall be treated as incomplete; if the account balance for the Deliveries, etc. is not sufficient by 3:30 p.m. on the day on which the instructions relating to the request of Deliveries, etc. were issued, such Deliveries, etc. will be deemed impossible, and such request for Deliveries, etc. shall be treated as though it had never been submitted.

Article 36: Order by Which Book-Entry Transfers, etc. Are Processed

1. JASDEC shall comply with the provisions of the following items, when implementing the processing set forth in the following items with respect to the same issue:
 - (1) The following shall be processed in the order set forth in Appendix 4:

The processing set forth in Appendix 4 upon the commencement of business on any business day; “Postdated Book-Entry Transfer Requests,” “Prior-Day Balance Adjustment Requests,” “Postdated General Book-Entry Transfer Requests – Linked” and “Postdated DVP Book-Entry Transfer Requests” that are in the “Incomplete Delivery, etc.” or “Incomplete Book-Entry Transfer” status (meaning the “Incomplete Book-Entry Transfer” status prescribed in Article 19, Paragraph 2, Item 2; the same shall apply hereinafter in this article) after the commencement of business on any business day.
 - (2) The following shall be processed in the order received by JASDEC, after processing the requests which are in the Incomplete Book-Entry Transfer status, and the requests which are in the Incomplete Designation status, prescribed in Item 1:

“Same-Day Book-Entry Transfer Requests,” “Same-Day Balance Adjustment Requests,” “Same-Day General Book-Entry Transfer Requests–Linked” and “Same- Day DVP Book-Entry Transfer Requests” relating to the business day referenced in Item 1.
2. Notwithstanding the provisions of the preceding paragraph, JASDEC shall process those book-entry transfer requests, which are being treated as Incomplete Book-Entry Transfers due to their Book-Entry Transfer Implementation Conditions not having been satisfied, in the order by which such requests are treated as Incomplete Book- Entry Transfers.

Article 37: Ineligible Foreign Stock Certificates, etc. relating to Delivery

The ineligible Foreign Stock Certificates, etc. prescribed in these Detailed Rules, referenced in Article 65 of the Business Rules, shall mean the Foreign Stock Certificates, etc. set forth in the items of Article 14. In this case, the legal system, etc. of the Country or Area of Residence of the issuer of the Foreign Stock Certificates, etc. shall be taken into consideration when making determinations concerning the applicable Foreign Stock Certificates, etc.

CHAPTER V: Processing of Rights, etc. relating to Deposited Foreign Stock Certificates, etc.

SECTION 1: Processing of Rights, etc. through JASDEC

Article 38: Delegation of Tax Withholding Work to Dividend-Paying Banks, etc.

1. The administrative work related to the Tax Withholding Work that JASDEC performs and to be delegated by JASDEC to dividend-paying banks and Share-Handling Service Agents pursuant to the provisions of Article 70, Paragraph 2 of the Business Rules shall be the work described in the following items and shall be performed pursuant to the provisions of such items:

(1) Administrative work to be delegated to dividend-paying banks:

(a) The work (hereinafter referred to as the "Withholding Work") of withholding the allocated percentage (hereinafter referred to as the "Income Tax, etc.") of the income tax, the Special Reconstruction Income Tax, and the Prefectural Inhabitants Tax conducted pursuant to the provisions of Article 8-3, Paragraph 3 and Article 9-2, Paragraph 2 of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957), provisions of Article 28, Paragraph 1 of Special Measures Act for the Reconstruction Funding after the Great East Japan Earthquake (Act No. 117 of 2011), and Article 71- 31 of the Local Tax Act (Act No. 226 of 1950):

The Withholding Work shall be performed in accordance with the detailed statements concerning withholding taxes (hereinafter referred to as the "Detailed Statements Concerning Withholding Taxes")

prepared by the Share-Handling Service Agents; on the Income Tax Collection Amount Calculation Statement, JASDEC's name and address shall be noted in the space for the "Person Obligated to Pay Taxes," and the name and address of the dividend-paying bank shall be noted in the space for "Remarks."

- (b) The work of paying the Income Tax, etc. in one lump sum to the tax bureau, etc. having jurisdiction over JASDEC:

The Income Tax, etc. shall be paid on or before the tenth (10th) day of the month immediately following the month during which it is collected.

- (2) Administrative work to be delegated to Share-Handling Service Agents:

- (a) Work relating to the Detailed Statements Concerning Withholding Taxes:

Work of preparing the Detailed Statements Concerning Withholding Taxes based on the Information, etc. Concerning Beneficial Holders of Foreign Stock Certificates, etc. provided by the JASDEC Participants for Foreign Stock Certificates, etc., and submitting them to the dividend-paying banks.

- (b) Work of withholding the Income Tax, etc. when distributing stock dividends and others relating to the Foreign Stock Certificates, etc. to the Beneficial Holders of Foreign Stock Certificates, etc. based on the Information, etc. Concerning Beneficial Holders of Foreign Stock Certificates, etc. provided by the JASDEC Participants for Foreign Stock Certificates, etc. (hereinafter referred to as the "Stock Dividends Withholding Work"):

The Stock Dividends Withholding Work shall be performed by applying the money received by JASDEC from the sale of the Foreign Stock Certificates, etc. newly received through the stock dividend relating to the applicable Foreign Stock Certificates, etc. or money paid by the Beneficial Holder of Foreign Stock Certificates, etc. in an amount equal to the amount of the applicable Income Tax, etc. relating to the applicable stock dividend, to JASDEC through the JASDEC Participants for Foreign Stock Certificates, etc. and on the Income Tax Collection Amount Calculation Statement, JASDEC's name and address shall be noted in the space for the "Person Obligated to Withhold Taxes," and the name and address of the Share-Handling Service Agents shall be noted in the space for "Remarks."

- (c) Work to make payments of Income Tax, etc. to the tax bureau having jurisdiction over JASDEC relating to the Stock Dividends Withholding Work referred to in (b) above:

The Income Tax, etc. shall be paid on or before the tenth (10th) day of the month immediately following the month during which it is collected.

- (d) Work relating to preparation and submission, etc. of payment reports:

The work of preparing and sending payment reports prescribed in Article 225, Paragraph 1 of Income Tax Act (Act No. 33 of 1965) to JASDEC, relating to dividends, etc. of the Foreign Stock Certificates, etc.; provided, however, that, if there is no notation that the identity of the applicable person has been confirmed on the Information, etc. Concerning Beneficial Holders of Foreign Stock Certificates, etc. submitted by the JASDEC Participants for Foreign Stock Certificates, etc., the payment report relating to the Foreign Stock Certificates, etc. shall note that the identity of the applicable person has not been confirmed, and the payment reports relating to dividends, etc. of the Foreign Stock Certificates, etc. in connection with which the identity of the applicable persons has been confirmed shall be separated from the payment reports which note that the identity of the applicable persons has not been confirmed.

- (e) Work relating to preparation and sending, etc. of Note of Payment

The work of preparing and sending the Note of Payment prescribed in Article 8-4, Paragraph 4 of the Act on Special Measures Concerning Taxation to the Beneficial Holders of Foreign Stock Certificates, etc., relating to dividends, etc. of the Foreign Stock Certificates, etc.

2. JASDEC shall separate those payment reports in connection with which the identity of the applicable persons has been confirmed from those in connection with which the identity of the applicable persons has not been confirmed, received pursuant to the provisions of Item 2(d) of the preceding paragraph, and submit them to the tax bureau having jurisdiction over JASDEC.

Article 39: Obligations of JASDEC Participants for Foreign Stock Certificates, etc. relating to Stock-Related Work, etc.

1. A JASDEC Participant for Foreign Stock Certificates, etc. shall, if it is notified of the recipient, etc. or receives the written notice, or is presented the written

confirmation of identity, pursuant to the provisions of Article 224 or Article 224-3 of the Income Tax Act or Article 25-10-3 of the Order for Enforcement of the Act on Special Measures Concerning Taxation (Cabinet Order No. 43 of 1957), verify the name/trade name, address, and the common number set forth in the announcement, written notice or written confirmation of identity, and retain the written notice or written confirmation of identity, as applicable.

2. A JASDEC Participant for Foreign Stock Certificates, etc. shall note on the Information, etc. Concerning the Beneficial Holder of Foreign Stock Certificates, etc. that the identity of the applicable person has been confirmed if it has been confirmed in accordance with the provisions of the preceding paragraph, and so advise the Share-Handling Service Agent through JASDEC.
3. A JASDEC Participant for Foreign Stock Certificates, etc. shall prepare and retain the books and records, etc. prescribed in Article 337, Paragraph 5, Article 338, Paragraph 4 and Paragraph 5 and Article 339, Paragraph 6 and Paragraph 9 of the Income Tax Act Enforcement Order (Cabinet Order No. 96 of 1965), and Article 25-10-3, Paragraph 4 of the Order for Enforcement of the Act on Special Measures Concerning Taxation.

Article 40: Responsibilities, etc. Concerning the Work relating to Distributions, etc. of Foreign Stock Certificates, etc.

1. In the event of any error arising from the administrative work of any JASDEC Participant for Foreign Stock Certificates, etc. relating to the Tax Withholding Work performed by JASDEC (including the case that such error is caused by inaccurate descriptions or lack of descriptions in the Information, etc. Concerning Beneficial Holders of Foreign Stock Certificates, etc. submitted by JASDEC Participants for Foreign Stock Certificates, etc.), such JASDEC Participant for Foreign Stock Certificates, etc. shall pay the Income Tax, etc. (including the additional tax for failure to pay in full on time and the delinquency tax), relating to such error to the tax bureau, etc. having jurisdiction over the dividend-paying bank; provided, however, that, if such error is caused by the dividend-paying bank, such dividend-paying bank shall make the payment of Income Tax, etc. relating to such error (including the additional tax for failure to pay in full on time and the delinquency tax) to the tax bureau, etc. having jurisdiction.
2. The method of completing the Income Tax Collection Amount Calculation Statement prescribed in Article 38, Paragraph 1, Item 1(a) shall be applied *mutatis*

mutandis to the payment by the dividend-paying bank prescribed in the proviso to the preceding paragraph, and the method of completing the Income Tax Collection Amount Calculation Statement prescribed in Article 38, Paragraph 1, Item 2(b) shall be applied *mutatis mutandis* to the payment by the JASDEC Participant for Foreign Stock Certificates, etc. prescribed in the main text of the preceding paragraph.

3. An Account Management Institution for Foreign Stock Certificates, etc. shall, if any dispute with any of its Participant for Foreign Stock Certificates, etc. arises from an error related to Tax Withholding Work performed by JASDEC prescribed in the Paragraph 1, resolve such dispute as the responsibility of such Account Management Institution for Foreign Stock Certificates, etc.

Article 41: Processing of Other Administrative Work

1. The provisions of Article 38, Paragraph 1, Item 2 shall be applied *mutatis mutandis* when the rights other than the cash and stock dividends distributed to the Beneficial Holders of Foreign Stock Certificates, etc. (limited to those rights which are to be processed by the Share-Handling Service Agents; hereinafter referred to as the “Other Rights”), are granted; provided, however, that they shall be applied *mutatis mutandis* when such rights are subject to withholding in Japan.
2. If it is deemed inappropriate to apply the provisions concerning the administrative work relating to stock dividends *mutatis mutandis* to the Other Rights, decisions shall be made upon consultation by and among the dividend-paying banks, Share-Handling Service Agents, JASDEC and other related parties.

SECTION 2: Processing of Dividends, etc.

Article 42: Method of Calculating Fractional (Less than one (1) Share)

The calculation of fractional (less than one (1) share) prescribed in Article 72, Paragraph 1, Item 2, and Article 73, Paragraph 1, Item 2 and Item 3 of the Business Rules shall be made with respect to each Beneficial Holder of Foreign Stock Certificates, etc.

SECTION 3: Provisions of Information, etc. Concerning Beneficial Holders of Foreign Stock Certificates, etc.

Article 43: Delegation of Work relating to Reports of Beneficial Holders of Foreign Stock Certificates, etc.

1. When a Participant for Foreign Stock Certificates, etc. or a JASDEC Participant for Foreign Stock Certificates, etc. has pledged the Foreign Stock Certificates, etc. by way of a book-entry transfer to the Own Account or Customer Account of another JASDEC Participant for Foreign Stock Certificates, etc., in principle, the JASDEC Participant for Foreign Stock Certificates, etc. which has received the pledge through the book-entry transfer (hereinafter referred to as the “Pledgee JASDEC Participant for Foreign Stock Certificates, etc.” in this article) shall delegate to the JASDEC Participant for Foreign Stock Certificates, etc. which has made the book-entry transfer request in order to provide the pledge (hereinafter referred to as the “Pledgor JASDEC Participant for Foreign Stock Certificates, etc.” in this article) the administrative work relating to the report concerning the Beneficial Holder of Foreign Stock Certificates, etc. with respect to the applicable Foreign Stock Certificates, etc.
2. On the business day immediately following the respective Record Date, etc., the Pledgee JASDEC Participant for Foreign Stock Certificates, etc. which has delegated to the Pledgor JASDEC Participant for Foreign Stock Certificates, etc. the administrative work relating to the report concerning the Beneficial Holder of Foreign Stock Certificates, etc. pursuant to the provisions of the preceding paragraph shall report to JASDEC the issue, number, etc. of the Foreign Stock Certificates, etc. which were pledged to it by way of a book-entry transfer, and the Pledgor JASDEC Participant for Foreign Stock Certificates, etc. shall report to JASDEC the issue, number of securities and others of the Foreign Stock Certificates, etc. which it pledged by way of a book-entry transfer.
3. JASDEC shall reconcile the issue, number of securities and others of the Foreign Stock Certificates, etc. reported by each of the Pledgee JASDEC Participant for Foreign Stock Certificates, etc. and the Pledgor JASDEC Participant for Foreign Stock Certificates, etc. pursuant to the provisions of the preceding paragraph, and, after confirming that the same information was submitted by each of them, shall deduct the applicable number of shares from the account balance of the Account of JASDEC Participant for Foreign Stock Certificate, etc. of the Pledgee JASDEC Participant for Foreign Stock Certificates, etc., add the applicable number of shares to the account balance of the Account of JASDEC Participant for Foreign Stock

Certificate, etc. of the Pledgor JASDEC Participant for Foreign Stock Certificates, etc., and thus calculate the (total) reportable number of shares of the Beneficial Holder of Foreign Stock Certificates, etc. to be reported to JASDEC.

CHAPTER VI: Miscellaneous Provisions

Article 44: Measures to Ensure Safety of Specific Personal Information

The confirmation prescribed in Article 81-3, Paragraph 2 of the Business Rules, shall be carried out by confirming that systems, which JASDEC will disclose to Participants for Foreign Stock Certificates, etc. are in place as set forth in Article 24, Item 2 of the Implementation Order for the Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure (Cabinet Order No. 155 of 2014).

Supplementary Rules

These Detailed Rules will come into effect as of April 1, 2006.

Supplementary Rules (Notice on April 27, 2006)

These amended provisions will come into effect as of the date of enforcement of the Companies Act (Act No. 86 of 2005).

Supplementary Rules (Notice on September 28, 2007)

These amended provisions will come into effect as of the date of enforcement (September 30, 2007) of the Act for Partial Revision of the Securities and Exchange Act (Act No. 65 of 2006).

Supplementary Rules (Notice on December 3, 2007)

These amended provisions will come into effect as of December 3, 2007.

Supplementary Rules (Notice on November 26, 2008)

These amended provisions will come into effect as of the date of enactment 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 March 31, 2010)

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

Supplementary Rules (Notice on June 24, 2010)

These amended provisions will come into effect as of July 1, 2010.

Supplementary Rules (Notice on August 17, 2011)

These amended provisions will come into effect as of September 20, 2011.

Supplementary Rules (Notice on November 1, 2011)

These amended provisions will come into effect as of November 29, 2011.

Supplementary Rules (Notice on December 14, 2012)

These amended provisions will come into effect as of January 1, 2013.

Supplementary Rules (Notice on December 26, 2012)

These amended provisions will come into effect as of February 25, 2013.

Supplementary Rules (Notice on January 8, 2013)

These amended provisions will come into effect as of February 25, 2013.

Supplementary Rules (Notice on October 31, 2013)

These amended provisions will come into effect as of November 1, 2013.

Supplementary Rules (Notice on October 31, 2013)

These amended provisions will come into effect as of January 6, 2014; provided, however, that if JASDEC recognizes that the Depository and Book-Entry Transfer Business for Foreign Stock Certificates, 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 effect as of a day to be designated by JASDEC which day shall be on or after January 7, 2014.

Supplementary Rules (Notice on January 26, 2015)

These amended provisions will come into effect as of February 2, 2015.

Supplementary Rules (Notice on October 13, 2015)

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

Supplementary Rules (Notice on December 3, 2018)

These amended provisions will come into effect as of January 4, 2019.

Supplementary Rules (Notice on September 4, 2020)

These amended provisions will come into effect as of November 24, 2020; provided, however, that if JASDEC recognizes that the Depository and Book-Entry Transfer Business for Foreign Stock Certificates, 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 July 13, 2022)

These amended provisions will come into effect as of August 1, 2022.

APPENDIX 1

1. INTEGRATED WEB TERMINALS

(1) INPUT (Input by JASDEC Participant for Foreign Stock Certificates, etc.)

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Postdated Book-Entry Transfer Request	From 9 a.m. to 8 p.m.	Article 53, Paragraph 1 of the Business Rules	Input is made on the business day before the book- entry transfer date. (Input concerning Canceling on the book-entry transfer date shall be made from 7 a.m. to 3:30 p.m. (such input can be made only for the request that is classified as an Incomplete Book-Entry Transfer))
Same-Day Book-Entry Transfer Request	From 9 a.m. to 3:30 p.m.	Same as above	Input is made on the book-entry transfer date.
Prior-Day Balance Adjustment Request	From 9 a.m. to 8 p.m.	Same as above	Input is made on the business day immediately preceding the book- entry transfer date.
Same-Day Balance Adjustment Request	From 9 a.m. to 3:30 p.m.	Same as above	Input is made on the book-entry transfer date.
Postdated General Book-Entry Transfer Request – Linked <Linked to the Pre-Settlement Matching System >	From 7 a.m. to 10 p.m. on or before the business day which is two business days before the applicable day, and from 7 a.m. to 8 p.m. on the business day immediately preceding the applicable day	Article 53, Paragraph 1 of the Business Rules and Article 17, Paragraph 2 of the Detailed Rules	The necessary matters can be inputted in the Pre-Settlement Matching System (screen/files) until 8 p.m. on the business day immediately preceding the book-entry transfer date.
Same-Day General Book-Entry Transfer Request – Linked <Linked to the Pre-Settlement Matching System >	From 8 p.m. to 10 p.m. on the business day immediately preceding the applicable day, and from 7 a.m. to 3:20 p.m. on the applicable day	Same as above	The necessary matters can be inputted in the Pre-Settlement Matching System (screen/files) from 8 p.m. on the business day immediately preceding the book-entry transfer date to 3 p.m. on the book-entry transfer date.
Notice of Temporary Suspension of Book-Entry Transfers (Market Trading)	From 9 a.m. to 8 p.m.	Article 54 of the Business Rules and Article 22, Paragraph 1 of the Detailed Rules	Input is made on the business day immediately preceding the book- entry transfer date.
Notice of Temporary Suspension/Notice of Cancellation of Temporary Suspension (Incompletion)	From 7 a.m. to 3:30 p.m.	Article 54 of the Business Rules	Input is made on the book-entry transfer date.

Same-Day DVP Book-Entry Transfer Request (Market Trading)	From 9 a.m. to 3:30 p.m.	Article 55 of the Business Rules and Article 21, Paragraph 1 of the Detailed Rules	Input is made on the book-entry transfer date.
Postdated DVP Book-Entry Transfer Request <Linked to the Pre-Settlement Matching System >	From 7 a.m. to 10 p.m. on or before the business day which is two business days prior to the applicable day, and from 7 a.m. to 8 p.m. on the business day immediately preceding the applicable day	Article 53, Paragraph 1 of the Business Rules, Article 17, Paragraph 2, and Article 24, Paragraph 1 of the Detailed Rules	The necessary matters can be inputted in the Pre-Settlement Matching System (screen/files) until 8 p.m. on the business day immediately preceding the book-entry transfer date (linked to the Postdated DVP Book-Entry Transfer Request by JDCC).
Same-Day DVP Book-Entry Transfer Request <Linked to the Pre-Settlement Matching System >	From 8 p.m. to 10 p.m. on the business day immediately preceding the applicable day, and from 7 a.m. to 1:50 p.m. on the applicable day	Same as above	The necessary matters can be inputted in the Pre-Settlement Matching System (screen/files) from 8 p.m. on the business day immediately preceding the book-entry transfer date to 1:20 p.m. on the book-entry transfer date (linked to the Same-Day DVP Book-Entry Transfer Request by JDCC).
Postdated Lending Stock DVP Book-Entry Transfer Request <Linked to the Pre-Settlement Matching System >	From 7 a.m. to 10 p.m. on or before the business day which is two business days before the applicable day, and from 7 a.m. to 8 p.m. on the business day immediately preceding the applicable day	Same as above	The necessary matters can be inputted in the Pre-Settlement Matching System (screen/files) until 8 p.m. on the business day immediately preceding the book-entry transfer date (linked to the Postdated Lending Stock DVP Book-Entry Transfer Request by JDCC).
Same-Day Lending Stock DVP Book-Entry Transfer Request <Linked to the Pre-Settlement Matching System >	From 8 p.m. to 10 p.m. on the business day immediately preceding the applicable day, and from 7 a.m. to 1:30 p.m. on the applicable day	Same as above	The necessary matters can be inputted in the Pre-Settlement Matching System (screen/files) from 8 p.m. on the business day immediately preceding the book-entry transfer date to 1:50 p.m. on the book-entry transfer date (linked to the Same-Day Lending Stock DVP Book-Entry Transfer Request by JDCC).
Postdated Securities Collateral Designation Request / Postdated Securities Collateral Designation Cancellation Request	From 9 a.m. to 8 p.m.	Article 27 of the Detailed Rules	Input is made on the business day before the Designation Date or the Designation Cancellation Date, as applicable.
Same-Day Securities Collateral Designation Request / Same-Day Securities Collateral Designation	From 9 a.m. to 3:30 p.m.	Same as above	Input is made on the Designation Date or the Designation Cancellation Date, as applicable.
Collateral Designated Securities Deposit (Counterparty Designated/Shares, etc.)	From 7 a.m. to 8 p.m. on the business day immediately preceding the applicable day, or	Article 27-2 of the Detailed Rules	-

	from 7 a.m. to 1:30 p.m. on the applicable day		
Request for Completion of Delivery of Securities Scheduled to Be Received	From 9 a.m. to 3:30 p.m.	Article 28, Paragraph 2 of the Detailed Rules	Input is made on the date on which the request for the delivery of the Securities Scheduled to Be Received is submitted.
Pool Balance Release Request	From 9 a.m. to 3:30 p.m.	Article 33, Paragraph 2 of the Detailed Rules	Input is made on the date on which the request is submitted.
Foreign Deposit Request	From 9 a.m. to 3:30 p.m.	Article 34, Paragraph 2 of the Business Rules	Cancellation of the request can be made by a deadline separately prescribed by JASDEC for each Foreign Depository.
Foreign Delivery Request	From 9 a.m. to 3:30 p.m.	Article 60, Paragraph 1 of the Business Rules	Cancellation of the request can be made by a deadline separately prescribed by JASDEC for each Foreign Depository.

(2) OUTPUT (Output to JASDEC Participant for Foreign Stock Certificates, etc.)

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Securities Account Processing Statement	From 7 a.m. to 8 p.m.	Article 53, Paragraph 3 of the Business Rules	-
Detailed Processing Statement	From 7 a.m. to 8 p.m.	Same as above	-
List of Accumulated Messages	From 7 a.m. to 8 p.m.	-	New Records Completion Notice, Book-Entry Transfer Completion Notice, Deletion Completion Notice, etc.
Status List of Requests for Foreign Deposits / Deliveries	From 7 a.m. to 8 p.m.	-	-
Status List of Lending Stock Trading	From 7 a.m. to 8 p.m.	-	Notice relating to progress situation of disposition in lending stock etc. trading which is prescribed as the Transaction Subject to Settlement by JDCC.

2. FS FILE TRANSMISSION

(1) INPUT

(a) Input by JASDEC Participant for Foreign Stock Certificates, etc.

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Prior-Day Book-Entry Transfer Request	From 3 a.m. to 8 p.m.	Article 53, Paragraph 1 of the Business Rules	Input is made on the business day immediately preceding the book- entry transfer date.
Prior-Day Balance Adjustment Request	From 3 a.m. to 8 p.m.	Same as above	Same as above
Prior-Day Securities Collateral Designation Request / Prior-Day Securities Collateral Designation Cancellation Request	From 3 a.m. to 8 p.m.	Article 27 of the Detailed Rules	Input is made on the business day immediately preceding the Designation Date or Designation Cancellation Date, as applicable.

Prior-Day DVP Book-Entry Transfer Request (Market Trading)	From 3 a.m. to 8 p.m.	Article 55 of the Business Rules and Article 21, Paragraph 1 of the Detailed Rules	Input is made on the business day immediately preceding the book- entry transfer date.
Notice of Temporary Suspension of Book-Entry Transfers (Market Trading)	From 3 a.m. to 8 p.m.	Article 54 of the Business Rules and Article 22, Paragraph 1 of the Detailed Rules	Input is made on the business day immediately preceding the book- entry transfer date.
Data Concerning Acceptance of Pledged FS	From 3 a.m. to 9 a.m.	Article 43, Paragraph 2 of the Detailed Rules	Input is made on the business day immediately following the Record Date.
Data Concerning Provisions of Pledged FS	From 3 a.m. to 9 a.m.	Same as above	Input is made on the business day immediately following the Record Date.
Data Concerning Reports on Beneficial Holders of FS	From 3 p.m. to 8 p.m. on the business day immediately following the Record Date; from 3 a.m. to 8 p.m. on the business day that is two, three or four business days after the Record Date.	Article 76, Paragraph 2 and Paragraph 3 of the Business Rules	Input is made on or before the day which is four business days after the Record Date.

(b) Input by Share-Handling Service Agents

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Data Concerning Statements on Cash Dividends relating to FS	From 3 a.m. to 8 p.m.	-	Until the business day which is four business days before the cash dividend payment commencement date.

(2) OUTPUT

(a) Output to JASDEC Participant for Foreign Stock Certificates, etc.

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Ledger Report File	From 3 a.m. to 8 p.m.	-	Account processing results are outputted.
Balance Confirmation Data	From 4:30 p.m. to 8 p.m.	Article 43 of the Business Rules and Article 13, Paragraph 1 of the Detailed Rules	Output is made on each business day.
Guide of the Beneficial Holders of FS Notice Schedule	From 3 a.m. to 8 p.m.	Article 76, Paragraph 1 of the Business Rules	The day five business days prior to the business day immediately preceding the Record Date.
Notice Concerning Input Processing of Data Concerning Pledged FS	From 3 a.m. to 9 a.m.	-	The transmission date of the Data Concerning Acceptance of Pledged FS and the Data Concerning Provision of Pledged FS.
Data Concerning Mismatches Detected Through Matching of	From 3 p.m. to 8 p.m.	-	The transmission date of the Data Concerning Acceptance of Pledged FS and the Data

Pledged FS			Concerning Provision of Pledged FS.
Notice Concerning Input Processing of Data Concerning Reports on the Beneficial Holders of FS	From 3 a.m. to 8 p.m.	-	The transmission date of the Data Concerning Reports on the Beneficial Holders of FS.
Data Concerning Notice of Statements on Cash Dividends relating to FS	From 3 a.m. to 8 p.m.	-	Three business days prior to the cash dividend payment commencement date.

(b) Output to Share-Handling Service Agent

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Guide of the Beneficial Holders of FS Notice Schedule	From 3 a.m. to 8 p.m.	Article 76, Paragraph 1 of the Business Rules	The day five business days prior to the business day immediately preceding the Record Date.
Data Concerning Notice to Beneficial Holders of FS	From 3 a.m. to 8 p.m.	Article 76, Paragraph 5 of the Business Rules	Six business days after the Record Date relating to the rights.
Notice Concerning Input Processing of the Data Concerning Statements on Cash Dividends relating to FS	From 3 a.m. to 8 p.m.	-	Transmission date of the Data Concerning Statements on Cash Dividends relating to FS.

3. ONLINE REAL-TIME CONNECTION

(1) INPUT (Input by JASDEC Participant for Foreign Stock Certificates, etc.)

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Postdated Book-Entry Transfer Request	From 9 a.m. to 8 p.m.	Article 53, Paragraph 1 of the Business Rules	Input is made on the business day before the book- entry transfer date.
Same-Day Book-Entry Transfer Request	From 9 a.m. to 3:30 p.m.	Same as above	Input is made on the book-entry transfer date.
Prior-Day Balance Adjustment Request	From 9 a.m. to 8 p.m.	Same as above	Input is made on the business day immediately preceding the book- entry transfer date.
Same-Day Balance Adjustment Request	From 9 a.m. to 3:30 p.m.	Same as above	Input is made on the book-entry transfer date.
Same-Day Securities Collateral Designation Request / Same-Day Securities Collateral Designation Cancellation Request	From 9 a.m. to 3:30 p.m.	Article 27 of the Detailed Rules	Input is made on the Designation Date or Designation Cancellation Date.
Collateral Designated Securities Deposit (Counterparty Designated/Shares, etc.)	From 7 a.m. to 8 p.m. on the business day immediately preceding the applicable day, or from 7 a.m. to 1:30 p.m. on the applicable day	Article 27-2 of the Detailed Rules	-

Notice of Temporary Suspension of Book-Entry Transfers (Market Trading)	From 3 a.m. to 8 p.m.	Article 54 of the Business Rules and Article 22, Paragraph 1 of the Detailed Rules	Input is made on the business day immediately preceding the book- entry transfer date.
Notice of Temporary Suspension /Notice of Cancellation of Temporary Suspension (Incompletion)	From 7 a.m. to 3:30 p.m.	Article 54 of the Business Rules	Input is made on the book- entry transfer date

(2) OUTPUT (Output to JASDEC Participant for Foreign Stock Certificates, etc.)

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Receipt Notice; Error Notice; Correction Completion Notice; Book-Entry Transfer Completion Notice; Implementation of Book-Entry Transfer Completion Notice; Incomplete Book- Entry Transfer Notice; Notice of Completion of Book-Entry Transfers; Notice Concerning Amended Reason for Incomplete Book-Entry Transfers; Processing Completion Notice; Processing Completion Notice (with updated information); Notice of Impossibility; Deposit Notice; Incomplete Notice; Implementation of Collateral Book-Entry Transfer Completion Notice; Notice Concerning Amended Reason of Incompletion; Settlement Incompletion Notice; Deposit Notice (Cancellation)	From 7 a.m. to 8 p.m.	-	Notification of Book-Entry Transfer Completion Notice, etc.
New Records Completion Notice	From 9 a.m. to 3:30 p.m.	Article 34, Paragraph 4 of the Business Rules	-
Deletion Completion Notice	From 9 a.m. to 3:30 p.m.	Article 62, Paragraph 2 of the Business Rules	-
Ledger Report File	From 3 a.m. to 8 p.m.	-	Account processing results are outputted.

4. SWIFT NETWORK

(1) INPUT (Input by Foreign Depositories)

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Foreign Deposit Request Completion Notice Data	Hours not designated	-	-
Foreign Delivery Request Completion Notice Data	Hours not designated	-	-
Foreign Deposit Incomplete Request Status Notice	Hours not designated	-	-
Foreign Delivery Incomplete Request Status Notice	Hours not designated	-	-
Account Balance Notice	Hours not designated	-	-
Advance Notice Concerning Processing of Rights	Hours not designated	-	-
Notice of Completion relating to Processing of Rights	Hours not designated	-	-

(2) OUTPUT (Output to Foreign Depositories)

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Foreign Deposit Request Instruction Data (including cancellations)	Hours not designated	-	-
Foreign Issuance Request Instruction Data (including cancellations)	Hours not designated	-	-
Instructions/Communications Concerning Processing of Rights	Hours not designated	-	-

5. TARGET HOFURI WEBSITE CONNECTION

(1) INPUT

(a) INPUT BY JASDEC PARTICIPANT FOR FOREIGN STOCK CERTIFICATES, ETC.

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Request for Delivery of Certificate of Matters Recorded in Book-Entry Transfer Account Register for Foreign Stock Certificates, etc. and others	Hours not designated	Article 30, Paragraph 1 and Article 76, Paragraph 2 and Paragraph 3 of the Business Rules, and Article 12 of the Detailed Rules	-

(b) INPUT BY SHARE-HANDLING SERVICE AGENTS

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
List of Countries of Residence and Others	Hours not designated	-	-

(2) OUTPUT

(a) OUTPUT TO JASDEC PARTICIPANTS FOR FOREIGN STOCK CERTIFICATES, ETC.

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Notices to JASDEC Participants for Foreign Stock Certificates, etc. and others	Hours not designated	Article 5, Paragraph 2 etc. of the Business Rules	-

(b) OUTPUT TO SHARE-HANDLING SERVICE AGENTS

Type of Data	Hours of Operation	Business Rules and Detailed Rules	Remarks
Information of Classification for Withholding Tax Rates and others	Hours not designated	Article 76, Paragraph 5 of the Business Rules	-

APPENDIX 2

Classified Account Code	Account Type	Attribute Classification
00	Own Account	Holding Account
01 ~ 19		Holding Account
20 ~ 39		Trust Account
40 ~ 49		Holding Account or Trust Account
50 ~ 59	Reserved (Not Designated)	
60 ~ 69	Customer Account	Customer Account
70 ~ 79		Customer Account
80 ~ 89		Customer Account
90 ~ 97	Own Account or Customer Account	Holding Account or Customer Account

(NOTES)

1. As used in this Appendix, “Classified Account Codes” shall mean the codes which purport to specifically identify the Classified Accounts of the Accounts of JASDEC Participants for Foreign Stock Certificates, etc. under the Depository and Book-Entry Transfer System for Foreign Stock Certificates, etc.
2. The codes assigned to the Classified Accounts in this Appendix generally correspond to the Account Types and Divisions of Attribute.
3. The Accounts of JASDEC Participants for Foreign Stock Certificates, etc. that can be opened by a JASDEC Participant for Foreign Stock Certificates, etc. pursuant to this Appendix shall be limited to those whose Classified Account Codes, Account Types and Divisions of Attribute are the same as those of the JASDEC Participant’s Accounts of such JASDEC Participant for Foreign Stock Certificates, etc. under the Book-Entry Transfer System for Shares, etc.

APPENDIX 3

Type of Book-Entry Transfer Request	Timeframe for Processing	“Incomplete Book-Entry Transfer” or “Impossible Book-Entry Transfer”	Whether or not a Temporary Suspension Notice May be Submitted	Remarks
Postdated Book-Entry Transfer Request	Upon the commencement of business on the book- entry transfer date	Incomplete Book-Entry Transfer	Yes	Prior-Day Book-Entry Transfer Request in the case of File Transmission
Same-Day Book-Entry Transfer Request	Immediately after the Book-Entry Transfer Request is received	Incomplete Book-Entry Transfer	Yes	-
Prior-Day Balance Adjustment Request	Upon the commencement of business on the book- entry transfer date	Impossible Book-Entry Transfer	No	Can be used only for book-entry transfers between the Classified Accounts of the same JASDEC Participant for Foreign Stock Certificates, etc.
Same-Day Balance Adjustment Request	Immediately after the Book-Entry Transfer Request is received	Incomplete Book-Entry Transfer	No	Same as above
Postdated General Book-Entry Transfer Request – Linked <Linked to the Pre-Settlement Matching System >	Upon the commencement of business on the book- entry transfer date	Incomplete Book-Entry Transfer	Yes	-
Same-Day General Book-Entry Transfer Request – Linked <Linked to the Pre-Settlement Matching System >	Immediately after the Book-Entry Transfer Request is received	Incomplete Book-Entry Transfer	Yes	-
Postdated DVP Book-Entry Transfer Request <Linked to the Pre-Settlement Matching System >	Upon the commencement of business on the book- entry transfer date	Prescribed in Article 26 etc.	Yes	Request can be made by JDCC only (input in the Pre-Settlement Matching System is made by the DVP Participant).
Same-Day DVP Book-Entry Transfer Request <Linked to the Pre-Settlement Matching System >	Immediately after the Book-Entry Transfer Request is received	Prescribed in Article 26 etc.	Yes	Same as above
Postdated DVP Lending Stock Book-Entry Transfer Request <Linked to the Pre-Settlement Matching System >	Upon the commencement of business on the book- entry transfer date	Prescribed in Article 26 etc.	Yes	Same as above
Same-Day DVP Lending Stock Book-	Immediately after the Book-	Prescribed in Article 26	Yes	Same as above

Entry Transfer Request <Linked to the Pre-Settlement Matching System >	Entry Transfer Request is received	etc.		
Request for Completion of Delivery of Securities Scheduled to Be Received	Immediately after the Book-Entry Transfer Request is received	Impossible Book-Entry Transfer	No	To be used only for book-entry transfers between the DVP Participants and JDCC relating to the Securities Scheduled to Be Received.
Prior-Day DVP Book-Entry Transfer Request (Market Trading)	Upon the commencement of business on the book- entry transfer date	Prescribed in Article 23, etc.	Yes	Request can be made by JSCC only.
Same-Day DVP Book-Entry Transfer Request (Market Trading)	Immediately after the Book-Entry Transfer Request is received	Prescribed in Article 23 etc.	Yes	Request can be made by JSCC only.
Postdated Securities Collateral Designation Request / Postdated Securities Collateral Designation Cancellation Request	Upon the commencement of business on the book- entry transfer date	Impossible Book-Entry	No	Prior-Day Securities Collateral Designation Request / Prior-Day Securities Collateral Designation Cancellation Request in the case of File Transmission To be used only for book-entry transfers between the DVP Participants and JDCC.
Same-Day Securities Collateral Designation Request / Same-Day Securities Collateral Designation Cancellation Request	Immediately after the Book-Entry Transfer Request is received	Impossible Book-Entry Transfer	No	To be used only for book-entry transfers between the DVP Participants and JDCC relating to the Collateral Designated Securities.
Collateral Designated Securities Deposit (Counterparty Designated/Shares, etc.)	Upon the commencement of business on the book- entry transfer date with respect to those input was made on the preceding business day, Immediately after the Book-Entry Transfer Request is received with respect to those input was made on the day.	Incomplete Book-Entry Transfer	No	Same as above

(NOTES)

1. As used in this Appendix, “Incomplete Book-Entry Transfer” shall refer to the process of recording the decrease and recording the increase related to the applicable book-entry transfer request in the Accounts of JASDEC Participants for Foreign Stock Certificates, etc., when the applicable number of securities is recorded, the applicable temporary suspension is cancelled or the applicable Book-Entry Transfer Implementation Conditions are satisfied, in the event that, at the time described in the “Timeframe for Processing” column, the number of securities recorded in the Account of JASDEC Participant for Foreign Stock Certificates, etc. is less than the number of securities of decrease which should be recorded pursuant to the applicable book-entry transfer request, the applicable book-entry transfer request is temporarily suspended, or the Book-Entry Transfer Implementation Conditions of the applicable book-entry transfer request have not been satisfied. On the book-entry transfer date, withdrawal of book-entry transfer requests can be made only with respect to those which are in the “Incomplete Book-Entry Transfer” status.
2. As used in this Appendix, “Impossible Book-Entry Transfer” shall refer to the process of treating the applicable book-entry transfer request as though it had never been made, in the event that, at the time described in the “Timeframe for Processing” column, the number of securities recorded in the Account of the JASDEC Participant for Foreign Stock Certificates, etc. is less than the number of securities of decrease which should be recorded pursuant to the applicable book-entry transfer request.
3. Those types of book-entry transfer requests (excluding the Prior-Day DVP Book-Entry Transfer Request (Market Trading) and the Same-Day DVP Book-Entry Transfer Request (Market Trading)) which are classified as “Incomplete Book-Entry Transfer” in the column entitled “‘INCOMPLETE BOOK-ENTRY TRANSFER’ OR ‘IMPOSSIBLE BOOK-ENTRY TRANSFER’” shall be treated as “Impossible Book-Entry Transfer,” if the number of securities recorded in the Account of JASDEC Participant for Foreign Stock Certificates, etc. where the decrease should be recorded does not become equal to or more than the number of the decrease, if the temporary suspension is not cancelled or if the Book-Entry Transfer Implementation Conditions are not satisfied, by 3:30 p.m. (with respect to the Collateral Designated Securities Deposit (Counterparty Designated/Shares, etc.), by 1:30 p.m.).

APPENDIX 4

Processing Order	Processing Type
1	Processing to complete the foreign deposit
2	Processing of book-entry transfers relating to the Prior-Day Balance Adjustment Request
3	Processing to complete the foreign delivery
4	Processing of the Prior-Day DVP Book-Entry Transfer Request (Market Trading)
5	Processing of book-entry transfers relating to the Postdated General Book-Entry Transfer Request –Linked
6	Processing of book-entry transfers relating to the Postdated Book-Entry Transfer Request
7	Processing of book-entry transfers relating to the Collateral Designated Securities
8	Processing of the Postdated DVP Book-Entry Transfer Request
9	Processing of the Postdated Lending Stock DVP Book-Entry Transfer Request

(NOTES)

1. When there are multiple competing requests of the same processing type, they will in principle be processed in the order of receipt.
2. When the order of receipt is unclear due to the use of different input methods, etc., the order shall be as set forth below:
 - 1 Data received through File Transmission
 - 2 Data received through the Integrated Web Terminal