

(TRANSLATION)

## SHARE HANDLING REGULATIONS

Enacted: June 10, 2016

Amended: March 26, 2024

### CHAPTER I: GENERAL PROVISIONS

#### Article 1. (Purpose)

The procedures for exercising shareholders' rights and any other handling of shares in the Company and the fees therefor shall be subject to the provisions of the Japan Securities Depository Center, Inc. ("JASDEC") or the account management institutions with which shareholders have opened transfer accounts, such as securities companies, banks or trust banks (collectively, "**Securities Companies**"), as well as these Regulations stipulated in accordance with the Articles of Incorporation.

#### Article 2. (Shareholder Register Administrator)

1. The Shareholder Register Administrator of the Company and the place for handling the administration thereof shall be as follows:

Shareholder Register Administrator:	Mizuho Trust & Banking Co., Ltd. 1-3-3 Marunouchi, Chiyoda-ku, Tokyo
Place for handling administration:	Stock Transfer Agency Department of the Head Office of Mizuho Trust & Banking Co., Ltd. 1-3-3 Marunouchi, Chiyoda-ku, Tokyo

### CHAPTER II: RECORDS IN THE SHAREHOLDER REGISTER

#### Article 3. (Records in the Shareholder Register)

1. Any changes to the matters stated in the Shareholder Register shall be made in accordance with notices from JASDEC, such as notices of information on all shareholders, excluding any notice (each, an "**Individual Shareholder Notice**") set forth in Article 154, Paragraph 3 of the Act on Book-Entry Transfer of Corporate Bonds and Shares (the "**Book-Entry Transfer Act**").
2. In addition to the case set forth in the preceding paragraph, in the event of any issuance of new shares or other events provided by the laws and regulations, changes to the matters stated in the Shareholder Register may be made without any notices from JASDEC.
3. The Shareholder Register shall be recorded using the letters and symbols designated by JASDEC.

#### Article 4. (Notifications of Matters Stated in the Shareholder Register)

1. Persons and entities recorded in the Shareholder Register ("**Shareholders**") shall notify the Company of their names and addresses, etc. through Securities Companies or JASDEC, pursuant to the provisions of JASDEC. The same shall apply in the case of any changes to such information.
2. Notwithstanding the preceding paragraph, any matters not subject to such notifications made through Securities Companies or JASDEC shall be notified to the Shareholder Register Administrator in a written

---

form designated by the Company.

**Article 5.** *(Representatives of Corporate Shareholders)*

Each Corporate Shareholder shall notify the Company of their single representative through a Securities Company or JASDEC, pursuant to the provisions of JASDEC. The same shall apply in the case of any change in the representative.

**Article 6.** *(Representatives of Joint Shareholders)*

Joint Shareholders shall designate one (1) representative and notify the Company of the name and address of such joint representative through a Securities Company or JASDEC, pursuant to the provisions of JASDEC. The same shall apply in the case of any change in the representative.

**Article 7.** *(Statutory Agents)*

Statutory Agents of Shareholders, such as guardians and persons with parental authority over such Shareholders, shall notify the Company of their names and addresses through Securities Companies and JASDEC, pursuant to the provisions of JASDEC. The same shall apply in the case of any change to such information or if such guardian or person with parental authority is dismissed.

**Article 8.** *(Notification of Mailing Address of Non-Resident Shareholders)*

Shareholders who reside outside Japan shall either appoint a standing proxy in Japan or designate a mailing address in Japan, and notify the Company of the name and address of such standing proxy or such mailing address through a Securities Company and JASDEC, pursuant to the provisions of JASDEC. The same shall apply in the case of any changes to such information, the dismissal of such standing proxy or the deregistration of such address.

**Article 9.** *(Method of Identification through JASDEC)*

Notifications from Shareholders to the Company submitted through Securities Companies or JASDEC shall be deemed to be notifications from the Shareholders themselves.

### CHAPTER III: IDENTIFICATION OF SHAREHOLDERS

**Article 10.** *(Identification of Shareholders)*

1. In the event that a Shareholder (including any Shareholder who has provided an Individual Shareholder Notice) submits any claim or otherwise makes a request to exercise such Shareholder's rights (each a "**Claim**"), such Shareholder shall attach thereto or otherwise provide a document certifying that such Claim is submitted by the Shareholder him/her/itself (an "**Identification Document**"); provided, however, that this shall not apply in cases where the Company can identify such Claim as being submitted by the Shareholder him/her/itself.
2. Any Claim submitted by a Shareholder (including any proxy set forth in the following paragraph) to the Company through a Securities Company or JASDEC shall be deemed a Claim from the Shareholder him/her/itself, and shall not require any Identification Document or any other document certifying that the proxy letter set forth in the following paragraph is prepared by the Shareholder him/her/itself; provided, however, that the Company may request any explanatory materials if the Company considers it necessary.
3. When submitting any Claim through a proxy, the Shareholder shall attach a proxy letter thereto affixed with the signature or name and seal of the Shareholder and a document certifying that such proxy letter is prepared by the Shareholder him/her/itself. Such proxy letter shall be required to include the proxy's name and address.

- 
4. The proxy set forth in the preceding paragraph shall attach to the relevant Claim a document certifying that such proxy is the proxy him/her/itself; provided, however, that if such Claim is submitted through a Securities Company or JASDEC, the proxy shall not be required to attach thereto any document certifying that such proxy is the proxy him/her/itself, unless the Company considers it necessary.

#### **CHAPTER IV: PROCEDURES FOR EXERCISE OF SHAREHOLDERS' RIGHTS**

##### **Article 11.** *(Document Delivery Request and Making Objections)*

Any request for the delivery of a document describing the matters concerning measures for electronically providing reference documents for a general meeting of Shareholders as provided in Article 325-5, Paragraph 1 of the Companies Act (a “**Document Delivery Request**”) and any objection provided in Paragraph 5 of the same Article shall be made in writing; provided, however, that any Document Delivery Request made through a Securities Company and JASDEC shall be subject to the provisions of such Securities Company and JASDEC.

##### **Article 12.** *(Minority Shareholders' Rights)*

Any direct exercise of a minority Shareholder's rights against the Company as provided for in Article 147, Paragraph 4 of the Book-Entry Transfer Act shall be made in a written instrument affixed with the signature or name and seal of such minority Shareholder after having submitted an Individual Shareholder Notice.

##### **Article 13.** *(Description of Shareholder's Proposed Agenda in Reference Documents for General Meeting of Shareholders)*

If the agenda of a general meeting of Shareholders is proposed by Shareholders, the length of the following matters to be included in such agenda, as designated by the Company under Article 93, Paragraph 1 of the Ordinance for Enforcement of the Companies Act, shall be as follows:

- (1) Reason for proposal: 400 Japanese characters for each agenda
- (2) Matters to be included in the reference documents for a general meeting of Shareholders regarding any proposal for the election of officers:  
400 Japanese characters for each candidate

##### **Article 14.** *(Method for Exercising Appraisal Rights on Shares Less than One (1) Unit)*

Any exercise of appraisal rights on shares of less than one (1) unit shall be made through a Securities Company or JASDEC, pursuant to the provisions of JASDEC.

##### **Article 15.** *(Determination of Purchase Price)*

1. The purchase price per share, for which the appraisal rights are exercised in accordance with the preceding Article, shall be equivalent to the closing price on the market run by the Tokyo Stock Exchange of the day on which the request for such exercise of appraisal rights reaches the Shareholder Register Administrator's place for handling administration; provided, however, that if there is no sales transaction on that day or such day falls on a holiday of the Tokyo Stock Exchange, the purchase price per share shall be equivalent to that at which the first sales transaction is closed subsequent to that day.
2. The total purchase price shall be calculated by multiplying the purchase price per share set forth in the preceding paragraph by the number of shares for which such appraisal rights are exercised.

##### **Article 16.** *(Payment for Purchase)*

1. The Company shall pay the purchase price calculated in the preceding Article less any fees set forth in

---

Article 23 on the fourth (4th) business day following the date on which the purchase price per share is determined pursuant to the provisions of JASDEC, unless otherwise stipulated by the Company; provided, however, that if such purchase price reflects the right to dividends from surplus or splitting of shares, such payment shall be made on or prior to the record date.

2. The requester of such exercise of appraisal rights may request that the Company make such payment by wire transfer into a bank savings account designated by such requester or in cash via Japan Post Bank.

**Article 17.** *(Transfer of Purchased Shares)*

Shares of less than one (1) unit for which appraisal rights are exercised shall be transferred into the Company's transfer account on the day on which the payment or payment procedures therefor under the preceding Article is/are completed.

**Article 18.** *(Method for Demanding Purchase of Shares Less than One (1) Unit)*

In the event that a Shareholder holding shares of less than one (1) unit demands to sell the number of shares that, together with the number of shares less than one (1) unit held by the Shareholder, will constitute one (1) unit of shares (“**Demand for Additional Purchase**”), the demand shall be made through Securities Companies and JASDEC.

**Article 19.** *(Demand for Additional Purchase Exceeding the Balance of Treasury Stock)*

In the event that the total number of shares demanded for additional purchase on the same date exceeds the number of treasury stock held by the Company to be sold on that date, then all the Demands for Additional Purchase on that date shall be deemed ineffective.

**Article 20.** *(Effective Date of Demand for Additional Purchase)*

A Demand for Additional Purchase shall become effective on the date the Demand for Additional Purchase reaches the handling office of the Shareholder Register Administrator.

**Article 21.** *(Determination of Additional Purchase Price)*

1. The unit price of the additional purchase shall be the closing price on the market opened by the Tokyo Stock Exchange on the effective date of the Demand for Additional Purchase; provided, however, that if there is no trading on the day, or if the Tokyo Stock Exchange is closed on the date the demand is made, then the unit price shall be the price of the first trading thereafter.
2. The additional purchase price shall be the amount obtained by multiplying the unit price determined in accordance with the preceding paragraph by the number of shares requested to be additionally purchased.

**Article 22.** *(Transfer of Additional Purchased Shares)*

The Company shall apply for the transfer of the treasury shares equivalent to the number of shares demanded to be purchased to the book-entry transfer account of the Shareholder who made the Demand for Additional Purchase on the date on which the Company confirms that the Shareholder transferred through the Securities Companies the additional purchase price plus the fee stipulated in Article 25 to the Company's designated bank account as the additional purchase payment, in accordance with the provisions of JASDEC.

**Article 23.** *(Period during Which Demand for Additional Purchase Will Not Be Accepted)*

1. The Company will not accept Demands for Additional Purchase for a period of ten (10) business days prior to the following date each year.
  - (1) June 30

(2) December 31

(3) Other dates such as a date designated by JASDEC on which Shareholders are fixed

2. Notwithstanding the preceding paragraph, the Company may establish a separate period during which Demands for Additional Purchase will not be accepted if the Company deems it necessary.

#### **CHAPTER V: EXCEPTIONS FOR SPECIAL ACCOUNTS**

**Article 24.** (*Exceptions for Special Accounts*)

Identification of the Shareholders for whom special accounts have been opened and other handling related to such special accounts shall be subject to the provisions of JASDEC and any other account management institutions pertaining to such special accounts.

#### **CHAPTER VI: FEES**

**Article 25.** (*Fees*)

1. The fees for the handling of each procedure set forth in these Regulations shall be as follows:
  - (1) No fees shall be charged for any exercise of appraisal rights on shares of less than one (1) unit made in accordance with Article 14 (Method for Exercising Appraisal Rights on Shares Less than One (1) Unit) and any Demand for Additional Purchase on shares of less than one (1) unit in accordance with Article 18 (Method for Demanding Purchase of Shares Less than One (1) Unit).
  - (2) Fees for the exercise of minority shareholders' rights in accordance with Article 12 (Minority Shareholders' Rights):  
To be separately determined
2. The fees to be paid by the Shareholders to the Securities Companies or JASDEC shall be borne by the Shareholders themselves.

#### **CHAPTER VII: OTHERS**

**Article 26.** (*Chief Administrator*)

1. The head of legal affairs shall be the chief administrator of these Regulations.

**Article 27.** (*Constructive Doubts*)

If any doubts arise as to the construction of these Regulations, the administrative provisions for regulations shall apply.

**Article 28.** (*Revision and Abolition*)

Any revision or abolition of these Regulations shall be subject to the administrative provisions for regulations.