

# Rules for Preparation of Delivery Prospectus

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## Article 1. Purpose

The purpose of these Rules is to establish the items and the content to be described in the prospectus for investment trusts (the prospectus as provided in Article 15, Paragraph 2 of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the “FIEA”), hereinafter referred to as the “Delivery Prospectus”), strive for optimization of disclosure information, and by means of that aid in investor understanding and contribute to investor protection.

## Article 2. Matters Described on the Cover Pages, etc., of the Delivery Prospectus

The following matters shall be described on the cover pages, etc., (from the cover page to before matters described in Article 3) of the Delivery Prospectus.

However, (1) through (7) (excluding (iii), (iv), (v) and (vii) of (4)) shall be described on the cover page.

### (1) The fact that it is the Delivery Prospectus

This shall be described as the “Investment Trust Explanatory Manual (Delivery Prospectus).”

The prospectus provided in Article 15, Paragraph 3 of the FIEA (hereinafter referred to as the “Requested Prospectus”) shall be clearly distinguished from the Delivery Prospectus and described as the “Investment Trust Explanatory Manual (Requested Prospectus).”

### (2) The fact that it is a prospectus under the FIEA

The fact that it is a prospectus based on the provisions of Article 13 of the Financial Instruments and Exchange Act shall be described.

### (3) Fund name and instrument classification

The fund name mentioned in the Securities Registration Statement (hereinafter referred to as the “Registration Statement”) and the instrument classification applicable to the fund (meaning the product classification in the “Guidelines on Instrument Classification”; the same shall apply hereinafter) shall be recorded.

### (4) Information on management companies, etc.

The following matters shall be described as the latest information on management companies, etc. In this case, note that the management companies information must be described after the entry for “fund name.”

(i) Management company name

(ii) Financial instruments business operator registration number

(iii) Date of establishment

- (iv) Capital
- (v) The total net assets of the investment trust property managed by the management company
- (vi) The fact that they are the party giving instructions for management of the fund
- (vii) In addition to the above, if there is any matter which is judged to be advisable to be described as management company information, said matter shall also be described. In this case, note that the matter shall be within the scope stated in the Registration Statement.

(5) Information on the trustee company

The trustee company's name and the fact that they are the party in charge of custody and management of fund assets shall be recorded.

(6) How to obtain detailed information

The following matters shall be recorded as methods of obtaining detailed information:

- (i) Home page address, telephone number, and reception hours of the management company
- (ii) How to obtain the Requested Prospectus and that the investment trust contract (hereinafter referred to as the "Contract") shall be described in the Requested Prospectus.

(7) Date of commencement of use

The date of commencement of use of the Delivery Prospectus shall be recorded.

(8) Matters regarding the effect of registration

For matters regarding the effect of notification under Article 4, Paragraph 1 or Paragraph 2 of the FIEA, any of the following details shall be recorded:

- (i) Date of notification and how to confirm whether or not the notification is in effect
- (ii) The date of notification and the fact that notification is in effect as well as the effective date

(9) Instrument classification and attribute category table

The instrument classification and attribute category table shall be recorded. In this case, a table of the instrument classification and attribute category to which the fund is applicable shall be recorded on the cover pages, etc., in the format prescribed in the By-laws. The detailed content shall be described in the Requested Prospectus.

In addition, it shall be noted that the content of instrument classification and attribute categories can be viewed on the website of the Investment Trusts Association, Japan.

(10) Other matters described

- (i) That if any significant change is made to the content of the product, the intention of the beneficiary shall be confirmed in advance in accordance with the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951, hereinafter referred to as the "Investment Trust Act")
- (ii) That the investment trust assets are segregated by the trustee company based on the Trust Act
- (iii) That the Requested Prospectus shall be delivered by the sales company at the investor's request and that, if such a request is made, it must be recorded
- (iv) A statement to the effect of "Please read the content of this document sufficiently before purchasing."

\* Article 2 of the By-laws

Article 3. Matters Described in the Text and Order of Description

The text of the Delivery Prospectus shall describe the content set forth in each of the following items with regard to the following matters. In addition, the Delivery Prospectus shall describe the items in the following order:

(1) Purpose and features of the fund

(i) Purpose of the fund

Matters considered the purpose of the fund shall be stated based on the “Basic Policy” and the “Investment Attitude,” etc., described in the “Basic Management Policy” of the Contract.

(ii) Characteristics of the fund

Based on the “Basic Policy” and the “Investment Attitude,” etc., described in the “Basic Management Policy” of the Contract, and in consideration of the product attributes of the fund, points of interest for investment shall be explained in an easy-to-understand manner so that investors can plainly comprehend the characteristics of the fund. Matters characteristic of the fund such as the structure of fund, investment method, management process, investment restrictions, and distribution policy shall also be described. In this case, bear in mind the following matters:

- (a) In addition to explanation in writing when describing the characteristics of the fund, attachment of diagrams, etc., shall also be possible as necessary. In particular, when explaining the structure of fund, it is advisable to explain the content of the main investment target and investment method (whether the fund directly invests or indirectly invests through the family fund method, etc.) by which the fund generates profits, using diagrams, etc., so that investors can easily understand.
- (b) If an operating authority is delegated, the name of the party to whom the investment is delegated, content of the delegation, etc., shall be described.
- (c) For funds for which the investment goals or investment policy is expected to change during the trust period, the content at the time of initial establishment and content after the change shall be described.
- (d) With regard to the currency selection type of investment trust, etc., the structure of fund and the sources of revenue shall be specified in conceptual diagrams, and the risk and return of each source of revenue shall be explained using conceptual diagrams for each element in order to render a complete picture. When preparing conceptual diagrams, the details shall be devised and described in conformity with the structure of each fund with reference to the description method set forth in the By-laws.
- (e) When describing the distribution policy, that the distribution policy does not guarantee future distribution shall be devised and described, with reference to the description method set forth in the By-laws.

(2) Investment risk

(i) Main factors of fluctuations in constant value

When describing investment risk, the description shall be devised, for example, by determining the order of description in accordance with the degree of influence on the fund and emphasizing characters by changing its size and boldness.

At the beginning of the clause on investment risk, it shall also be stated that all profits and losses arising from management of the fund shall belong to the investors, that the investment trust shall be a financial instrument without principal guarantee, and that the investment trust shall differ from deposits and savings.

(ii) Other points to note

The following matters shall be described as other points of note:

(a) The fact that a cooling-off period does not apply

(b) Matters concerning liquidity risk

Explanation of the circumstances in which the fund's liquidity risk may be actualized and explanation of restrictions, etc., on requests for early cancellation by investors (beneficiaries) arising therefrom

(c) Other matters to be specially mentioned

(iii) Risk management system

The management system (including the liquidity risk management system) of the fund and the management company shall be briefly described.

(iv) Comparison of fluctuation rate with typical asset classes

For reference information, the chart comparing the fluctuation rate between the fund and typical asset classes shall be devised and described with reference to the description method provided in the By-laws in the following manner:

(a) The annual fluctuation rate of the fund (meaning the number obtained by multiplying the quotient obtained by dividing the difference obtained by subtracting the constant value after dividend reinvestment as of the end of each month of the previous year from the constant value after dividend reinvestment as of the end of each month (the constant value calculated by deeming that the distribution amount before taxes has been reinvested at the time of distribution; the same shall apply in (iv) and (v)) by the constant value after dividend reinvestment as of the end of each month of the previous year by 100; hereinafter referred to as the "Annual Fluctuation Rate of the Fund"; the same shall apply in (iv) and (v)) and the annual fluctuation rate (meaning the number obtained by multiplying the quotient obtained by dividing the difference obtained by subtracting the value of the index from the end of each month of the previous year from the value of the index from the end of each month by the value of the index from the end of each month of the previous year by 100; the same shall apply in (iv) hereinafter) of the typical asset class (meaning about six kinds of indices regarding securities and other investment assets, calculated on an objective and fair basis and to be continuously published; the same shall apply in (iv) hereinafter) shall be described using bar graphs representing the average value, maximum value and minimum value of 60 units of data obtained by shifting the measurement period by month.

(b) Among funds for which there are not 60 units of data on the Annual Fluctuation Rate of the Fund, the average value, maximum value, and minimum value shall be calculated using annual fluctuation rate data of the benchmark (meaning the index in cases in which the goal is to make the degree of variability of the unit price pertaining to the fund consistent with the degree of variability

of the specific index [limited to cases in which that intention is determined in the Contract pertaining to the fund or in which it is recorded in the Securities Registration Statement]; the same shall apply in (4) and (5) hereinafter) instead of data on the Annual Fluctuation Rate of the Fund for periods in which the fund has no annual fluctuation rate. However, that this shall not apply to cases in which there is a concern that the use of such benchmark's annual fluctuation rate data may cause misunderstanding for the Investors.

- (c) If the average value, maximum value, and minimum value are calculated by using data on the annual fluctuation rate of the benchmark instead of data on the Annual Fluctuation Rate of the Fund, that fact shall be stated, and then necessary matters shall be described so as not to cause misunderstanding for investors. In addition, if the annual fluctuation rate of the benchmark has not been used due to concern that use of the annual fluctuation rate of the benchmark may cause misunderstanding for investors, that fact and the reason thereof shall be described. (The same shall apply in (v) hereinafter.)
- (d) As for a fund for which there are not 60 units of data on the Annual Fluctuation Rate of the Fund (including the case when the annual fluctuation rate of the benchmark is used; the same shall apply in (d) hereinafter), if there is concern that showing the index of the Annual Fluctuation Rate of the Fund and the annual fluctuation rate of the typical asset classes in the same diagram may cause misunderstanding for investors for the fund, some way shall be devised such as distinguishing these diagrams clearly, etc.
- (e) If the constant value after dividend reinvestment differs from the actual constant value of the fund, it shall be noted that the annual fluctuation rate calculated by deeming that distribution before taxes has been reinvested is described, and this may differ from the annual fluctuation rate calculated based on the actual constant value. (The same shall apply in (v) hereinafter.)
- (v) Changes in the Annual Fluctuation Rate of the Fund and the Constant Value after Dividend Reinvestment

For reference information, the Annual Fluctuation Rate of the Fund and the changes in the constant value after dividend reinvestment shall be devised and described in the following manner, using the description method provided in the By-laws as a reference.

In principle, entries shall be made next to "(iv) Comparison of fluctuation rate with typical asset classes" above.

- (a) In describing the changes in Annual Fluctuation Rate of the Fund and the constant value after dividend reinvestment, 60 units of data on the Annual Fluctuation Rate of the Fund for each month shall be displayed in bar graphs with regard to the Annual Fluctuation Rate of the Fund, and the constant value after dividend reinvestment shall be displayed in line graphs.
- (b) Among funds for which there are not 60 units of data on the Annual Fluctuation Rate of the Fund, funds with a benchmark shall record the data on the annual fluctuation rate of the benchmark for the period during which there are no data on the Annual Fluctuation Rate of the Fund. However, that this shall not apply to cases in which there is a concern that the use of such benchmark's annual fluctuation rate data may cause misunderstanding for the Investors.

(c) If the annual fluctuation rate of the benchmark is used, the Annual Fluctuation Rate of the Fund and the annual fluctuation rate of the benchmark shall be described in separate graphs or sorted by color so that they can be clearly distinguished.

(d) If the constant value after dividend reinvestment described differs from the actual constant value, it shall be noted that the constant value calculated by deeming that distribution before taxes has been reinvested is described, and this may differ from the actual constant value.

(3) Investment performance

The following matters shall be recorded regarding the status of management of the fund: Such matters shall be described as reference information at the end of “Management status” and “Investment performance” in the Registration Statement.

In addition, changes in (i) constant value (including the index value obtained by reinvesting dividends; the same shall apply hereinafter), net assets and (iv) annual rate of return in A), and changes in (i) average annual yield for seven days and net assets in B) shall in principle describe the management status for that last 10 years. For funds with an investment period of less than 10 years, the management status up to the investment period shall be stated.

Furthermore, it is preferable that details of investment performance and details of investment risk be described on facing pages.

A) Matters described for funds other than daily settlement funds

(i) Changes in constant value and net assets

Changes in constant value and net assets shall be described in the following manner:

(a) Changes in constant value shall be recorded in a line graph.

(c) The line graph shall be accompanied by a bar graph or area graph of the change in total net assets.

(ii) Changes in distribution

Changes in distribution shall be described in the following manner:

(a) Changes in distribution for each settlement period shall be described in the method specified in the By-laws.

(b) It shall be noted that the distribution data are the figures before taxes.

(iii) Status of major assets

The status of major assets shall be described in the following manner:

(a) In consideration of the characteristics and risk features of the fund, descriptions shall be given of approximately 10 issues that have a significant influence on management. In this case, funds managed through the family fund method, etc. may be described according to the substantial investment destination.

(b) In order to enable investors to easily understand the status of the portfolio, it is advisable to record the status of the industry-classified ratio (top industry after incorporation) and the status of the investment ratios by asset in diagrams, etc., according to the characteristics of the fund.

(iv) Changes in the annual rate of return

In principle, changes in the annual rate of return shall be described for each calendar year in the following manner:

- (a) Changes in the Annual Fluctuation Rate of the Fund shall be described using a bar graph.
- (b) Among newly established funds, funds with a benchmark shall, in principle, describe changes in the fluctuation rate of the benchmark over 10 years using a bar graph. However, this shall not apply to cases in which there is concern that the use of such benchmark's fluctuation rate may cause misunderstanding for the Investor (the same shall apply in (c) hereinafter).
- (c) Among funds with an investment period of less than 10 years, funds with a benchmark shall either describe changes in the fluctuation rate of the benchmark over the period up to the year before the establishment of the fund during the most recent 10 years, or shall also include a bar graph showing the fluctuation rate of the benchmark applicable to the last 10 years. In this case, the fund's fluctuation rate and the benchmark's fluctuation rate shall be described in separate diagrams or sorted by color so that they can be clearly distinguished.
- (d) if there is no benchmark, a statement to the effect that there is no benchmark shall be recorded, and if there is any concern that the inclusion of the benchmark would cause misunderstanding for the Investors, a statement to that effect shall be recorded.
- (v) In (i) and (iv), the basis of calculation shall be noted, such as by stating, "It is calculated by deeming that the distribution amount at the time of settlement of accounts has been reinvested without tax."

B) Matters described for daily settlement funds

- (i) Changes in average annual yield for seven days and net assets

Changes in the average annual yield for seven days and net assets shall be recorded in the following manner:

- (a) Changes in the average annual yield for seven days shall be recorded in a line graph.
- (c) The line graph shall be accompanied by a bar graph or area graph of the change in total net assets.
- (c) Note that data on the average annual yield for seven days shall be pre-tax.

- (ii) Status of major assets

The status of major assets shall be described in the following manner:

- (a) In consideration of the characteristics and risk features of the fund, descriptions shall be given of approximately 10 issues that have a significant influence on management.
- (b) In order to enable investors to easily understand the status of the portfolio, it is advisable to record the status of the investment ratios by asset in diagrams, etc., according to the characteristics of the fund.

C) Notes on description of investment performance

The following matters shall be described as notes on investment performance:

- (a) The fact that the investment performance of the fund is past results and does not promise future investment results
- (b) If a benchmark is described, that the information on the benchmark is described solely as reference information and is not investment performance of the fund
- (c) If management status is disclosed (or is scheduled to be disclosed) on the management company's website, etc., a statement to that effect

(4) Procedures and fees

Procedures and fees shall be described in the format prescribed in the By-laws.

2. The currency selection type of investment trust, etc., prescribed in Item (1)-(ii)-(d) of the preceding paragraph shall be a currency selection type of investment trust (meaning an investment trust consisting of multiple currency courses selectable by the investor, seeking profits from incorporated assets as well as multiple profits (premiums from foreign exchange transaction (profits corresponding to differences in interest rate) and profits on currency exchange) in the currency of the course) and shall be an investment trust seeking profits equivalent to a currency selection type of investment trust in a single-currency course.

\* By-laws Article 3, Article 3-2, Article 5, and Article 6

#### Article 4. Additional Information

1. In addition to the matters described in accordance with the preceding article, funds with information that should be disclosed to investors as characteristics or risks of the fund shall specify it as “additional matters described” and describe the content of the information according to the description in the Registration Statement. In this case, the following matters shall be taken into consideration:
  - (1) The fund of funds must state in the Delivery Prospectus the content of the list for the fund to be invested and the outline of the fund (major investment targets, investment areas, etc.).
  - (2) For funds with target investment results (constant value, redemption value, income distribution, etc.) or trust termination dates, etc. determined under certain conditions fixed by the values of explicit indices, etc. through investment in structured bonds or use of other special mechanisms, the content of the structured bonds or other special mechanisms and the content of the target investment results must be described in the Delivery Prospectus.
  - (3) For funds aiming to seek profits not easily affected by a specific market or funds aiming to seek profits through a long/short strategy, the content of the investment goals and investment method must be described in the Delivery Prospectus.
  - (4) If a fund actively utilizes derivative transactions, the content of the investment method through such derivative transactions, the target investment results, and the content of risks shall be described in the Delivery Prospectus.
  - (5) If assets for which the publication of the value of structured bonds, etc., or liquidation period is limited to a specific date are the main investment targets, that the circumstances affect constant value calculation and liquidation of the fund shall be described in the Delivery Prospectus.
  - (6) For monthly distribution-type investment trusts and bimonthly distribution-type investment trusts (those for which the settlement frequency is every month or every other month), the following content must be described in the Delivery Prospectus in the manner prescribed in the By-laws:
    - (i) That distribution shall be paid from the net assets of the investment trust
    - (ii) That distribution may be paid in excess of profits
    - (iii) That distribution may, in whole or in part, be equivalent to partial payback of the principal
  - (7) If an investment trust related to a leverage index, etc. (an investment trust that falls under Article 83, Paragraph 1, Item 8 of the Cabinet Office Ordinance on Financial Instruments Business, etc.) is subject



to the matters set forth in sub-items (a) and (b) of the same item, such fact, the reasons therefor, and the matters set forth in sub-item (c) of the same item must be described in the Delivery Prospectus.

2. The matters set forth in the items of the preceding paragraph shall not be precluded from being described as “Purpose and Features of the Fund” or “investment risk” rather than “additional matters described.”

\* Article 4 of the By-laws

#### Article 4-2. Precautionary Wording for Funds Investing in Low-Liquidity Assets

“IV Non-Liquid Assets” specified by management companies based on Article 2-4, Item 1(b) of the Rules on Management of Investment Trusts, etc. (if management companies adopt a classification method different from the classification method set forth in Article 2-4, Item 1(b) of the said Rules, the lowest of said classification) shall be the main investment target of the fund, and if advance redemption of the fund is difficult due to the concentration of early cancellation requests from beneficiaries during the trust period, the following measures shall be taken:

- (1) Prominently displaying on the cover page of the Delivery Prospectus the fact that liquidity is lacking
- (2) Describing in the section on “investment risk” in the Delivery Prospectus that liquidity is lacking (including the fact that liquidity is likely to be lacking) and the impact thereof

#### Article 4-3. Special Provisions for Privately Placed Investment Trusts Invested in Low-Liquidity Assets

With regard to privately placed investment trusts for which it is expected to be difficult to respond to requests for partial cancellation from beneficiaries during the trust period, from the viewpoint of encouraging caution against the liquidity risk of the privately placed investment trusts, when preparing documents used for explanation of products to investors, a description of the risk in Article 3, Paragraph 1, Item 2-(ii)-(b) and the content corresponding to items (iii) that should be described as a risk management system shall be conspicuously indicated in the passage in the document where the descriptions of the product attributes and characteristics of the investment trust are recorded.

#### Article 5 Special Provisions for the Delivery Prospectus of Multiple Funds

When recording a Delivery Prospectus for multiple funds, based on the object of the provisions in Article 2 through Article 4, the Delivery Prospectus may be devised and recorded so as to enable the Investors to clearly understand the differences among the funds within the scope specified by laws and regulations and to the extent that such differences do not cause any misunderstanding to the investor.

#### Article 5-2. Special Provisions for the Delivery Prospectus of Funds Subject to Credit Risk Diversification Control

Funds that fall under Article 17-3, Paragraph 1, Items 3 and 4 of the Rules on Management of Investment Trusts, etc., shall be described with reference to the description method provided in the By-laws.

\* Article 6-2 of the By-laws

#### Article 6. Requirements for Delivery of Contracts

If the full text of the Contract is recorded in the Requested Prospectus, the provisions of Article 5 of the Investment Trust Act shall be satisfied by delivering the Delivery Prospectus recording the main content of the Contract to the investor.

In addition, the main content of the Contract may be recorded in the Delivery Prospectus in a concise and easy-to-understand manner based on the matters described in the Contract.

#### Article 7. Standards, etc., for the Delivery Prospectus

1. The standard for providing the Delivery Prospectus as printed material shall be A4 size.
2. The characters used shall be of a size that gives consideration to legibility for investors. When stating matters regarding investment risk that are provided as requirements for the pre-contract documents, the characters shall be characters 10-point size or larger as provided for in Japanese Industrial Standard Z8305.

However, with regard to the statements at the beginning of “Investment risk” in the second sentence of Article 3, Paragraph 1, Item 2-(i) that all profits and losses arising from management of the fund shall belong to the investors, that the investment trust shall be a financial instrument without principal guarantee, and that the investment trust shall differ from deposits and savings, said statements shall be made in characters larger than those other than at the beginning of “Investment risk” or, if this is difficult, said statements shall be made in such a way that they stand out, such as in red type or underlined.

3. The volume shall be appropriate so that investors can easily understand.
4. In addition to the matters set forth in each of the preceding paragraphs, the written expressions to be noted in preparing the Delivery Prospectus shall be as specified in the By-laws.

\* Article 7 of the By-laws

#### Article 8. By-laws

Necessary matters for the enforcement of these Rules shall be stipulated in the By-laws.

#### Article 9. Others

Any matters not provided for in these Rules with regard to the Delivery Prospectus of an investment trust may be decided by resolution of the Board of Directors.

#### Article 10 Delegation to Competent Committee

1. The Board of Directors shall be entitled to delegate to the Self-Regulation Committee the authority to amend any By-laws relating to these Rules.
2. The Self-Regulation Committee shall promptly report to the Board of Directors, the contents of any decisions made by the Self-Regulation Committee with respect to any matters delegated thereto (limited to decisions deemed necessary by the Board of Directors. ).

#### Supplementary Provisions

1. These Rules shall come into effect on July 1, 2010.

However, this provision shall be applied from the Delivery Prospectus of the Securities Registration Statement newly submitted on or after the effective date.

2. The “Guidelines for Preparation of the Prospectus” (Established March 15, 2002) shall be repealed as of the effective date upon the establishment of these Rules.

#### Supplementary Provisions

1. This amendment shall come into effect on February 1, 2012 and shall apply to those whose Securities Registration Statement is newly submitted on or after the effective date.
2. Notwithstanding the foregoing Paragraph 1., Full Members shall not be precluded from operating based on the provisions after amendment until the date of such application.

#### Supplementary Provision

This amendment shall come into effect on January 4, 2013.

#### Supplementary Provisions

1. This amendment shall come into effect on February 21, 2013 and shall apply to any new Securities Registration Statement submitted on or after the effective date.
2. Notwithstanding 1. above, full members shall not be precluded from operating based on the provisions after the amendment until the date of such application.

#### Supplementary Provisions

1. This amendment shall come into effect on December 1, 2014 and shall apply to any new Securities Registration Statement submitted on or after the effective date. Securities Registration Statements submitted before the effective date shall be according to former precedent.
2. In the Supplementary Provisions of the Financial Instruments Act (Article 38 of the Act. No. 45 of 2013 [Review]) the “government shall review the provisions of each law after its revision (hereinafter in this article referred to as “Each Revised Law”) in principle five years from the effective date, and take measures as deemed necessary based on the results thereof in consideration of the state of enforcement of each revised law.”

\* The amended Articles are as follows:

- (1) Article 1 is amended.
- (2) Article 3, Paragraph 1, Item 2-(iv) and Item 2-(v) are newly established.

#### Supplementary Provision

This amendment shall come into effect on December 1, 2014.

\* The amended Articles are as follows:

Article 5-2 is newly established.

### Supplementary Provisions

This amendment shall come into effect on January 1, 2022 and shall apply to any Delivery Prospectus that comes into use on or after the effective date.

However, if management companies decide to implement Article 2-4, Item 1 of the Rules on Management of Investment Trusts, etc., on a day after January 1, 2022 after formulating a reasonable implementation plan based on their own circumstances, such amendment may go into effect on such day.

The provisions after amendment may be applied before the date of implementation at the discretion of the Management Companies, etc.

\* The amended Articles are as follows:

- (1) Article 3, Item 2-(ii)-(b) is newly established, and the former “b” is amended to “c.”
- (2) Article 3, Item 2-(iii)
- (3) Articles 4-2 and 4-3 are newly established.

### Supplementary Provision

This amendment shall come into effect on January 24, 2022.

Note that with respect to the application of the revised provision in Article 4, Paragraph 1, Item 7, the provisions then in force may remain applicable for up to one year after the effective date.

\* The amended Articles are as follows:

- (1) Added Article 4, Paragraph 1, Item 7.