

Rules for Reporting on Investment Trusts and Investment Corporations

Established on March 19, 2004
Revised on July 16, 2004
Revised on September 21, 2007
Revised on May 16, 2008
Revised on September 19, 2008
Revised on May 24, 2012
Revised on December 20, 2012
Revised on November 15, 2018
Revised on April 17, 2020

Article 1. Purpose

The purpose of these Rules is to set forth the date of submission, reports, data, and other reported matters to be submitted to the Association concerning assets and other matters of the investment trusts which investment trust management companies as defined in Article 2, Paragraph 11 of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951) (hereinafter referred to as “Management Companies”) and asset management companies as defined in Paragraph 21 of the same Article (hereinafter referred to as “Asset Management Companies”), and trust companies, etc. that act as trustee companies for investment trusts managed without instructions from the settlor as defined in Article 47, Paragraph 1 of the same Act (hereinafter referred to as “Trust Companies, etc.”) give management instructions for or manage and investment corporations for which management is outsourced (hereinafter referred to as “Investment Trusts, etc.”).

Article 2. Periodic Report of Investment Trusts, etc.

1. The Management Companies and the Trust Companies, etc. shall prepare the following reports and data (hereinafter referred to as “Reports, etc.”) on investment trusts, etc. (excluding investment trusts and investment corporations prescribed in Article 3, Paragraph 1 of the Rules on Real Estate Investment Trusts and Real Estate Investment Corporations (hereinafter referred to as “REIT, etc.”)) as of the end of each month and submit this to the Association.

- (1) Table showing change in assets
- (2) Table showing principal
- (3) Table showing income distribution and trust fees
- (4) List of funds
- (5) Table showing management status
 - (a) Summary table
 - (b) Surplus funds schedule
 - (c) Schedule of other securities (by type)
 - (d) Schedule of incorporation of domestic investment trusts and REITs listed on domestic stock exchanges
 - (e) Schedule of assets denominated in foreign currencies (by type)
 - (f) Schedule of assets denominated in foreign currencies (by currency)
 - (g) Statement of other securities (by foreign currency denomination type)

- (6) Table showing the purchase and sale of stocks (domestic)
 - (7) Table showing the purchase and sale of stocks (by currency)
 - (8) Table showing the purchase and sale of public and corporate bonds (domestic)
 - (9) Table showing the purchase and sale of public and corporate bonds (foreign)
 - (10) Table showing the purchase and sale of convertible corporate bonds with stock acquisition rights (domestic)
 - (11) Schedule by industry
 - (12) Fund summary
 - (13) Schedule of the balance of public and corporate bonds by type
 - (14) Table showing option trading (domestic)
 - (15) Table showing option trading (foreign)
 - (16) Table showing futures transactions (domestic)
 - (17) Table showing futures transactions (foreign)
 - (18) Establishment amount and cancellation amount (during the month) by business category and total of net assets (at the end of the month)
 - (19) Report on public offering for beneficiary certificates (closed-end stocks and investments and long-term public and corporate bond investment trusts)
 - (20) Settlement and redemption funds
 - (21) Mother fund information
 - (22) Sales company and commission
 - (23) Other Reports, etc. set forth in the By-laws
2. The format of the Reports, etc., prescribed in each item of the preceding paragraph, and the date of submission to the Association shall be set forth in the By-laws.

* Article 2 of the By-laws

Article 2-2. Report on the URL, etc., of the Delivery Prospectus

The Management Companies and the Trust Companies, etc., shall report to the Association the URL of the Delivery Prospectus posted on its website or the PDF data of the Delivery Prospectus and other necessary matters concerning the investment trust. The subject of the report, the matters to be reported, and the date of submission shall be set forth in the By-laws.

* By-laws Article 2-2

Article 3. Periodic Reporting of REIT, etc.

- 1. The Asset Management Companies shall prepare and submit to the Association the following Reports, etc. on REIT, etc. The end-of-month information set forth in Item 2 shall be prepared as of the end of each month, and the settlement and financial status set forth in Item 3 (the status of individual incorporated real estate set forth in Item 3-c shall be limited to the status of holding at the end of the settlement period) shall be prepared as of the end of the settlement period.
 - (1) Information specific to REIT
 - (2) Information on REITs at the end of the month

- (a) Change in assets
 - (b) Status of public offering and secondary distribution, etc.
 - (c) Status of all incorporated real estate (holding status)
 - (d) Status of purchase and sale of assets
- (3) Settlement and financial status of REITs
- (a) Financial status
 - (b) Information on the composition of managed assets
 - (c) Individual status of incorporated real estate (acquisition, sale and holding status at the end of the settlement period)
2. The format of the Reports, etc., prescribed in the preceding paragraph and the date of submission to the Association shall be set forth in the By-laws.

* Article 3 of the By-laws

Article 4. By-laws

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

Article 5. Others

Any matters regarding the reports for Investment Trusts, etc., not stipulated for in these Rules may be decided by a resolution of the Board of Directors.

Article 6. 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 Provision

These Rules shall come into effect on April 1, 2004.

Supplementary Provision

This amendment shall come into effect on April 1, 2004.

Supplementary Provision

This amendment shall come into effect on September 30, 2007.

Supplementary Provision

This amendment shall come into effect on a date to be determined separately by the Board of Directors (February 18, 2010).

(The date of implementation was decided at the Board of Directors held on February 18, 2010.)

Supplementary Provision

This amendment shall come into effect on October 1, 2008.

Supplementary Provision

These amendments shall be effective as of May 24, 2012.

Supplementary Provision

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

Supplementary Provision

This amendment shall come into effect on November 15, 2018.

* The amended Articles are as follows:

Article 2, Paragraph 1, Items 13, 20 and 21 are deleted. Numbering reorganized accordingly.

Supplementary Provision

This amendment shall come into effect on April 17, 2020.

* The amended Articles are as follows:

Article 1, Article 2, Paragraph 1, Item 2-2