(Form 8)

**Specified Securities Information**

**Company Name**

SPECIFIED SECURITIES INFORMATION

|  |  |
| --- | --- |
| Type of Information: | Specified Securities Information |
| Date of Announcement (DD/MM/YY): |  |
| Issuer Name: |  |
| Name and Title of Representative: |  |
| Address of Main Office: |  |
| Telephone: |  |
| Contact Person: |   |
| Type of Securities:  |  |
| Total Issuance Value of Securities or Total Sale Value of Securities:  |  |
| Matters related to Financial Instruments Exchange Market, etc.:  |  |
| Address of Website for Announcement: |  |
| Status of Submission of Annual Securities Reports: |  |
| Notes to Investors:  |  |
| 1. TOKYO PRO-BOND Market is a market for specified investors, etc. Bonds listed on the market ("Listed Bonds") may involve high investment risk. Investors should be aware of the listing eligibility and timely disclosure requirements that apply to issuers of Listed Bonds on the TOKYO PRO-BOND Market and associated risks such as the fluctuation of market prices and shall bear responsibility for their investments. Prospective investors should make investment decisions only after having carefully considered the contents of this Specified Securities Information.
 |
| 1. Where this Specified Securities Information contains (a) any false statement on important matters, or (b) lacks information on: (i) important matters that should be announced or (ii) a material fact that is necessary to avoid misleading content, a person who, at the time of announcement of this Specified Securities Information, is an officer (meaning an officer stipulated in Article 21, Paragraph 1, Item1 of the Financial Instruments and Exchange Act of Japan (the "Act") (meaning a director of the board (*torishimari-yaku*), accounting advisor (*kaikei-sanyo*), company auditor (*kansa-yaku*) or executive officer (*shikkou-yaku*), or a person equivalent to any of these) of the issuer that announced this Specified Information shall be liable to compensate persons who acquired the securities for any damage or loss arising from the false statement or lack of information in accordance with the provisions of Article 21, Paragraph 1, Item 1 of the Act applied mutatis mutandis in Article 27-33 of the Act and Article 22 of the Act applied mutatis mutandis in Article 27-34 of the Act. However, this shall not apply to cases where the person who acquired the securities was aware of the existence of the false statement or the lack of information at the time of subscription for acquisition of the securities. Additionally, the officer shall not be required to assume the liability prescribed above, where he/she proves that he /she was not aware of, and was unable to obtain knowledge of, even with reasonable care, the existence of the false statement or the lack of information.
 |
| 1. The regulatory framework for TOKYO PRO-BOND Market is different in fundamental aspects from the regulatory framework applicable to other exchange markets in Japan. Investors should be aware of the rules and regulations of the TOKYO PRO-BOND Market, which are available on the Tokyo Stock Exchange website.
 |
| 1. Tokyo Stock Exchange does not express opinions or issue guarantees regarding the content of the Specified Securities Information (including, but not limited to, whether the Specified Securities Information contains (a) a false statement or (b) lacks information on: (i) important matters that should be announced or (ii) a material fact that is necessary to avoiding misleading content) and shall not be liable for any damage or loss including that described above.
 |

PART I: SECURITIES INFORMATION

1. TERMS AND CONDITIONS OF PRIMARY OFFERING FOR SUBSCRIPTION TO SPECIFIED INVESTORS

I-1 Bonds to be Newly Issued (4)

|  |  |  |
| --- | --- | --- |
| Issue: | Registered / Bearer: | Total Face Value or Total Value of Book-Entry Transfer Bond (JPY): |
|  |  |  |
| Denomination (JPY): | Total Issuance Value (JPY): | Issuance Price (JPY): |
|  |  |  |
| Interest Rate (%): | Interest Payment Date: | Method of Interest Payment: |
|  |  |  |
| Final Redemption Date: | Method of Redemption: | Method of Solicitation of Purchase from Specified Investors: |
|  |  |  |
| Application Deposit (JPY): | Application Period: | Places Handling Applications: |
|  |  |  |
| Payment Date: | Book-Entry Transfer Institution: | Type of Collateral: |
|  |  |  |
| Subject of Collateral: | Rank of Collateral: | Amount of Credit Obligations with Senior Collateral: |
|  |  |  |
| Right to Assert against Secured Creditor: | Trustee Company under Secured Bonds Trust Act: | Security of Collateral: |
|  |  |  |
| Financial Covenant (Negative Pledge Clause) : | Financial Covenant (Others) : | Information on Credit Rating: |
|  |  |  |

I-2 Underwriting of Bonds and Entrustment of Bond Administration (5)

**(1) Underwriting of Bonds**

|  |  |  |  |
| --- | --- | --- | --- |
| Name of Underwriter | Address | Underwriting Value (JPY) | Underwriting Terms and Conditions |
|  |  |  |  |
|  |  |  |  |
| **Total** | **-** |  |  |

**(2) Entrustment of Bond Administration**

|  |  |  |
| --- | --- | --- |
| Name of Bond Administrator | Address | Entrustment Terms and Conditions |
|  |  |  |
|  |  |  |

I-3 Purpose of Proceeds from Issue of New Securities

**(1) Amount of Proceeds from Issue of New Securities**

|  |  |  |
| --- | --- | --- |
| Total Paid-in Amount (JPY) | Estimated Amount of Issuance Expenses (JPY) | Estimated Net Proceeds (JPY) |
|  |  |  |

**(2) Purpose of Proceeds**

II TERMS AND CONDITIONS OF SECONDARY DISTRIBUTION TO SPECIFIED INVESTORS

II-1 Bonds for Secondary Distribution

|  |  |  |  |
| --- | --- | --- | --- |
| Issue | Total Face Value of Bonds to be Sold or Total Value of Book-Entry Transfer Bonds to be Sold | Total Sale Value | Name, Title and Address of Bondholder pertaining to Sale |
|  |  |  |  |

II-2 Terms and Conditions for Secondary Distributions (6)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Sale Price | Application Period | Unit of Application for Bonds: | Application Deposit (JPY) | Places Accepting Applications | Name, Address and Title of Party Entrusted with Sale | Contents of Sale Entrustment Agreement |
|  |  |  |  |  |  |  |

III OTHER MATTERS

PART II: CORPORATE INFORMATION (7)

I. OUTLINE OF COMPANY

I-1 Trends of Key Management Indicators, etc.

I-2 Contents of Business

I-3 Status of Affiliates

II. FINANCIAL CONDITION

Consolidated Financial Statements, etc.

**(1) Consolidated Financial Statements**

(i) **Consolidated Balance Sheet**

(ii) **Consolidated Income Statement and Consolidated Comprehensive Income Statement, or Statement of Consolidated Income and Comprehensive Income**

(iii) **Consolidated Statement of Changes in Shareholders’ Equity**

(iv) **Consolidated Cash Flow Statement**

(v) **Consolidated Ancillary Statement**

**(2) Description of Major Assets and Liabilities**

**(3) Other Matters**

PART III: MATTERS RELATED TO OTHER SECURITIES (8)

PART IV INFORMATION ON GUARANTOR OF THE COMPANY

**I. BONDS SUBJECT TO THE GUARANTEE(9)**

**II. MATTERS CONCERNING GUARANTOR WITH ONGOING DISCLOSURE REQUIREMENTS (10)**

**III. MATTERS CONCERNING GUARANTOR WITHOUT ONGOING DISCLOSURE REQUIREMENTS (11)**

III-1 Company Name, Name and Title of Representative, Address of Head Office

III-2 Outline of Company

III-3 Financial Condition

(Notes on Preparation of Specified Securities Information)

1. **General Matters**

a These matters present general standards for matters to be described and notes on preparation. If there are unavoidable circumstances which result in difficulty to comply with the standards, it is permissible to provide description in accordance with the legal systems, accounting standards (limited to the accounting standards stipulated in Rule 209, Paragraph 5 of the Special Regulations), business practices, etc. of the home country, etc. on an as-needed basis and to the extent that investors are not misled (including "representations"; the same shall apply hereinafter). Matters that are not included in these notes on preparations shall be described in accordance with the notes on preparation for Form 3, (1) b-d, g-j, (2), (3), (5)-(7), (9), (10), (17), (18)b-c, (19)b-c, (20)b, c, e, f, (25)-(28), (65)-(67), (70), (71). When the Specified Securities Information is described in Japanese, the Specified Securities Information shall be described in accordance with the matters to be described and the notes on preparation.

b The matters to be described and the notes on preparation are with regard to domestic corporate bonds. For bonds other than domestic corporate bonds, "corporate bonds" shall be read "bonds" and the description shall be made in accordance with the matters to be described and the notes on preparation.

c In cases where solicitation has to be made before fixing the issuance price, an issuer is permitted not to disclose the matters stated below out of the matters set forth in "PART I: SECURITIES INFORMATION" in the Specified Securities Information (except for the Specified Securities Information (Supplementary)). In such cases, when an issuer decides on matters not disclosed in the Specified Securities Information, it shall disclose correction to the Specified Securities Information pursuant to Regulation 210, Paragraph 2 of the Special Regulations.

1. Denomination
2. Issuance Price (or Sale Price)
3. Interest Rate (limited to cases of solicitation for purchase)
4. Application Deposit
5. Application Period
6. Places Handling Applications (or Places Accepting Applications)
7. Payment Date
8. Place of Interest Payment (limited to cases of solicitation for purchase)
9. Name and Address of Underwriter (or Party Entrusted with Sale) (Except for the main financial instruments business operator which concludes a principal underwriting contract)
10. Underwriting Value and Underwriting Terms and Conditions (or Contents of Sale Entrustment Agreement)
11. Name and Address of Bond Administrator (limited to cases of solicitation for purchase)
12. Terms and Conditions of Bond Administration (limited to cases of solicitation for purchase)
13. **Special rules on descriptions on the cover of this form**

In cases where the issuer submits the Program Information and discloses the Specified Securities Information (Supplementary) regarding the Program Information, the matters stated below shall be described between "Issuance Value of Securities or Total Sale Value of Securities in Solicitation for Sale" and "Matters related to Financial Instruments Exchange Market, etc." on the cover sheet of this form. In such cases, the content of the matters described in the Program Information shall be described in the "Contents of the Program Information".

Contents of Program Information:

|  |  |
| --- | --- |
| Date of Announcement (DD/MM/YY): |  |
| Planned Issuance Period: |  |
| Maximum Outstanding Issuance Amount: |  |

1. **Special rules on descriptions in Part I of this form**

In cases where the issuer submits the Program Information and discloses Specified Securities Information (Supplementary) regarding the Program Information, and the matters set forth in Part I of this form are described in the Program Information, the description on said matters set forth in Part I of this form can be substituted by description indicating a reference to the Program Information.

In such cases, matters described in the Program Information which the issuer submits and matters described in the Specified Securities Information (Supplementary) in accordance with this form respectively constitute the contents of Specified Securities Information stipulated in Article 27-31, Paragraph 1 of the Act.

1. **Bonds to be Newly Issued**

a Examples of description in "Issue" are "First Series Unsecured Bond (with a special agreement on prohibiting provision as collateral)", "Second Series Unsecured Bond (with a special agreement on restricting provision as collateral)", "Third Series Unsecured Bond (with a special agreement on restricting to other bonds of same seniority)", etc.

b Description in "Registered / Bearer" is not required for cases where the newly issued bonds are book-entry corporate bonds.

c In "Issuance Price", provide the issuance value per 100 yen face value.

d In "Book-Entry Transfer Institution", provide the name and address of the book-entry transfer institution in cases where the issuer designates the book-entry transfer institution (meaning the book-entry transfer institutions stipulated in Article 2, Paragraph 2 of the Act on Book-Entry Transfer of Company Bonds, Shares, etc.).

e In "Method of Solicitation of Purchase from Specified Investors", provide the outline of the method of solicitation of purchase from specified investors such as giving priority to shareholders or undersubscribed issuance (where it is described in the receipt for bond subscription that the issuance will be conducted even when the subscribed amount does not reach the total issuance value).

f In "Method of Interest Payment", provide the term to calculate interest and the place of interest payment. In cases where Specified Securities Information is submitted without description of the place of interest payment, describe when and how it is expected to be decided.

g In "Method of Redemption", provide the redemption amount and the method of redemption (redemption by purchase, voluntary redemption, or sinking fund).

h In "Security of Collateral", provide the contents and conditions of security for cases where the bond is secured.

i In cases where the Specified Securities Information based on this form (excluding the Specified Securities Information (Supplementary)) is submitted without description in "Issuance Price", "Interest Rate" or "Places Handling Application", describe when and how these matters are expected to be decided.

j In cases where the Specified Securities Information based on this form (excluding the Specified Securities Information (Supplementary)) is submitted without description in "Issuance Price", describe in "Total Issuance Value" the expected price as of the date of submission of the Specified Securities Information and include a note to indicate such fact.

k In "Financial Covenant", describe the contents of financial covenants which are established to protect bondholders and which have the effect of acceleration and of changing such effect under certain conditions classifying them under "negative pledge clause" or "other clauses" (preserving net asset amounts, preserving profit, switching to secured debenture, etc.).

In cases where financial covenants are established with respect to a guarantor of the bond, the contents shall be described.

l In "Information on Credit Rating", provide the name of the rating agency which assigns such rating based on application by the issuer. In cases where the issuer has obtained ratings from multiple rating agencies, provide the names of all such rating agencies.

1. **Underwriting of Bonds and Entrustment of Bond Administration**

a In cases where a bond administrator is to be appointed, describe the name of the bond administrator which is expected to conclude an entrustment agreement.

b In "Underwriting Terms and Conditions", described whether it is committed, standby or other method of underwriting, and fees, etc. to be paid to the underwriters.

c In "Entrustment Terms and Conditions", describe the fees to be paid to the bond administrator.

d In cases where the Specified Securities Information based on this form (excluding the Specified Securities Information (Supplementary)) is submitted without description of "Name and Address of Underwriter", "Underwriting Value", "Underwriting Terms and Conditions", "Name and Address of Bond Administrator", or "Entrustment Terms and Conditions", describe when these matters are expected to be decided.

1. **Terms and Conditions of Sale**

In "Sale Price", provide the sale value per 100 yen face value or per 100 yen of a book-entry transfer bond.

1. **Special rules on descriptions in Part II of this form**

a Companies with ongoing disclosure requirements

An issuer that has continuously submitted Annual Securities Reports for one (1) year or more shall state such fact on the cover. In such cases, descriptions in Part II of this form may be omitted.

b Reference to Issuer Filing Information

In cases where an issuer that has continuously submitted Issuer Filing Information for one (1) year or more indicates, in the Specified Securities Information, a reference to the most recent Issuer Filing Information and amendment to the Issuer Filing Information (hereinafter "Reference Information") pursuant to Article 27-31, Paragraph 3 of the Act, descriptions in Part II of this form may be omitted. In such cases, the method regarding provision or publication of the securities information stipulated in the Specified Securities Exchange rules as stated in Article 4, Paragraph 2, Item 1 of the Cabinet Office Ordinance on Provision or Publication of Information on Securities, etc. shall be added in "Reference Information" item to Part II of this form and indicating to the effect that Reference Information shall be referred to for matters stated in Article 2, Paragraph 2, Item 1, (c) and (d) (in cases where the securities are specified securities, Item 2, (c) and (d) of the same paragraph) and describing the name of the Reference Information, the date of announcement, and the website address on which the Reference Information is announced.

c In cases where Program Information is announced

In cases where an issuer that has not continuously announced both Annual Securities Reports and Issuer Filing Information for one (1) year or more announces Program Information and Specified Securities Information (Supplementary) regarding such Program Information, descriptions in Part II of this form may be omitted if it is stated that Part II of the Program Information should be referred to in the Specified Securities Information (Supplementary).

**(8) Financial Conditions**

 a In consolidated financial statements, etc., the issuer shall state which accounting standards out of the accounting standards prescribed in Special Regulations, Rule 209, Paragraph 5 are used to create such statements, etc.

 b In cases where a company which conducts businesses referenced in the Appended List of the Ordinance on Financial Statements, etc. prepares consolidated financial statements, etc. pursuant to special laws or provisions equivalent thereto, the company shall state such fact.

 c. In cases where a company does not prepare consolidated financial statements, etc. the company shall state such fact and its reasons

 d. The company shall state the name of the audit firm from which the Company obtained audit certification for the consolidated financial statements, etc. In addition, in cases where there was a change(s) in the audit firm during the most two recent two consolidated accounting periods, etc., the company shall state such fact.

 e. In cases where there was a change(s) in the end of the most recent accounting period, etc., the company shall state such fact and the details of such change(s).

**(9) Consolidated financial statements**

 a. With respect to Consolidated Balance Sheet, Consolidated Income Statement, and Consolidated Comprehensive Income Statement or Statements of Consolidated Income and Comprehensive Income, Consolidated Statement of Changes in Shareholders’ Equity and Consolidated Cash Flow Statement, the company shall state comparative information on the left and information of the most recent accounting period on the right.

 b. In preparing consolidated financial statements, etc., the company shall post fair amounts in appropriate account items in accordance with the consolidated financial statements rules. The company shall also state important matters which are fundamental for preparing consolidated financial statements, notes which should be described, Consolidated Ancillary Statements, etc. in accordance with actual conditions in a proper manner.

 c. The company shall attach an audit report on the consolidated financial statement to such statement.

 **(10) Consolidated balance sheet**

The company shall post the consolidated balance sheet at the end of the most recent consolidated fiscal year.

 **(11) Consolidated Income Statement, and Consolidated Comprehensive Income Statement or** **Statements of Consolidated Income and Statements of Comprehensive Income**

 The company shall post the Consolidated Income Statement, and Consolidated Comprehensive Income Statement or Statements of Consolidated Income and Statements of Comprehensive Income for the most recent consolidated fiscal year.

 **(12) Consolidated Statement of Changes in Shareholders’ Equity**

 The company shall post the Consolidated Statement of Changes in Shareholders’ Equity for the most recent consolidated fiscal year

 **(13) Consolidated Cash Flow Statement**

 The company shall post the Consolidated Cash Flow Statement for the most recent consolidated fiscal year.

**(14) Special rules on descriptions in Part III of this form**

a Companies with ongoing disclosure requirements

An issuer that has continuously submitted Annual Securities Reports for one (1) year or more shall state such fact on the cover sheet. In such cases, descriptions in Part III of this form may be omitted.

b Companies without ongoing disclosure requirements

Describe matters related to other securities. In cases where matters related to other securities are described in Part II of this form, descriptions in Part III of this form may be omitted.

 **(15) Bonds Subject to the Guarantee**

In cases where this announcement pertains to a sale, provide, with regard to bonds subject to the guarantee, the name, date of issuance, total face value or total value of book-entry transfer bond, amount of redemption, total unredeemed amount as of the end of the last fiscal year, and name of financial instrument exchange on which the bond is listed or approved financial instrument dealers association on which the bond is registered.

**(16) Matters concerning Guarantor with Ongoing Disclosure Requirements**

In cases where the bond is the subject of a guarantee and the guarantor is a company with ongoing disclosure requirements, such fact shall be described.

**(17) Matters concerning Guarantor without Ongoing Disclosure Requirements**

a In cases where the bond is the subject of a guarantee and the guarantor is not a company with ongoing disclosure requirements, such fact shall be described.

b Matters in "III-2 Outline of Company" and "III-3 Financial Condition" shall be described in accordance with "I Outline of Company" and "II Financial Condition" in "Part II Corporate Information" of this form.

Description on consolidated cash flow statement and cash flow statement of may be omitted.