

Revisions to Handling Procedure for Operation of Substitute Securities
in Relation to Merger of
Investment Trusts Association, Japan and Japan Investment Advisers Association

February 12, 2026
Tokyo Commodity Exchange, Inc.

I. Purpose

Tokyo Commodity Exchange, Inc. will revise the Handling Procedure for Operation of Substitute Securities with effect from April 1, 2026 (for more details, please refer to “Revisions to Rules and Regulations: Tracked Changes”).

These revisions are being made in order to make the necessary changes in connection with the merger of the Investment Trusts Association, Japan and the Japan Investment Advisers Association.

II. Outline

The references to “the Investment Trusts Association, Japan” shall be changed to “the Investment Management Association of Japan.”

(Notes)

Appendix of the Handling Procedure for Operation of Substitute Securities

III. Effective Date

-These revisions will take effect on April 1, 2026.