

(Reference Translation)

Guideline of Setting, Change, and Deletion of Stock and Bond Codes

(Amended in October 1996; April and August 2002; February, April, and August 2003; April 2004; June 2005; May 2006; February, April, and November 2007; August and September 2008; February 2009; January 2010; April 2010; March 2012; October 2015; May 2018; May 2022; and July 2023)

I. Stock Codes

1. Configuration of Stock Codes

(1) Stock codes are five-character codes composed of numbers and capital Roman alphabet characters (excluding B, E, I, O, Q, V, and Z; hereinafter "capital characters") that make up the four-character specific name code and the one-character reserved code. However, only a number may be allotted to the first and the third characters of the specific name code.

(2) Common stock (excluding new stock) is displayed by specific name code only. Reserved code will be attached to the end of the specific name code in the following cases.

New stock	1	Second issue of new stock	2
Preferred Stock	5, 6	Subscription warrant securities	9

[3, 4, 7, 8] shall be allotted to other classified stocks. The order of that allotment shall be [7, 8, 3, 4] in principle.

(Note 1) Beneficiary certificates (excluding JDR), investment securities, and listed bonds linked to a specified index/indicator will, in principle, be dealt with in the same manner as common stocks (excluding new stock). The same shall be applied hereinafter.

(Note 2) With regard to the allotment of [3, 4, 7, 8], the reserved code will sometimes differ by issuer, even in cases of the same classified stocks.

(Note 3) With regard to subsidiary tracking stock, the specific name code will correspond to the code of the company (parent company) which issued the subsidiary tracking stock, and the reserved code will be [5].

In cases where the reserved code [5] is already in use, the Securities Identification Code Committee shall make a determination.

(Note 4) Equity investment securities will, in principle, be dealt with in the same manner as common stock (excluding new stock). Provided, however, that the Securities Identification Code Committee may make a determination in cases which it deems appropriate.

(Note 5) With regard to entrusted securities (DR) and JDR, the Securities Identification Code Committee will make a determination in accordance with the attributes of the underlying assets.

(Note 6) In cases where all of a common stock is substituted with a single classified stock (stock with put option, etc.), in principle, the same stock code will be allotted as used by the common stock until now, and it will be dealt with in the same manner as common stock (excluding new stock).

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(Note 7) In order to distinguish between subscription warrant securities for bonds and subscription warrant securities for stocks, the latter shall satisfy all the following conditions:

- (1) Issues issued through gratis allotment of subscription warrants
- (2) Issues whose exercise period expiration dates come soon after the allotment date

(Note 8) Common stock shall refer to stocks which are of equal and standardized status and privilege concerning voting rights relating to important matters, such as profit, dividends from surplus, and selection or dismissal of directors at the general shareholders meeting.

2. Setting of Stock Codes

(1) The stock code (specific name code) will use the surplus code of the separately prescribed stock code frame when possible and establish the standards prescribed in the July 5, 1993 revision of this document as a base. However, in principle, stock codes (specific name codes) containing capital Roman alphabet characters will be assigned in accordance with the order of assigning stock codes containing Roman alphabet characters (specific name codes) that will be separately specified.

(2) The order of code setting will be according to the order of the day of listing, etc., with no consideration for the issuing company's business structure, level of credit, etc.

3. Change or Deletion of Stock Code

Change and deletion will not occur for stock codes which have already been established.

4. Use of Missing Numbers

Stock codes which are currently unused due to being changed or deleted before the July 5, 1993 revision may be used after one-year or more has passed since the change or deletion.

II. Bond Code (excluding JGB baskets)

5. Configuration of Bond Codes

Bond codes are 9-character codes comprised of numbers (meaning numbers and capital characters in cases where capital characters are included in a specific name code for stock,) which make up a 4-character specific name code, 4-character series no. code, and 1-character reserved code and are arranged as follows.

However, listed bonds linked to a specified index/indicator will be dealt with in the same manner as common stocks.

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Reserved Code Symbol & Series No. Code Specific Name Code

6. Bond (excluding foreign bonds and bank debentures) Code Setting Standards

(1) Specific Name Code

The specific name code classifies government bonds, local government bonds, special bonds, and corporate bonds. Corporate bonds will utilize the specific name code for stocks, while other bonds

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will utilize respective separately prescribed code-frames. However, the Securities Identification Code Committee shall make a determination in the case of corporate bonds of a joint-stock company which has issued Fiscal Investment and Loan Program (FILP) agency bonds.

(2) Symbol & Series No. Code

(a) When only a symbol is displayed, the first two digits of the symbol & series no. code will be used and the last two will be displayed as 0.

(b) When only a symbol or the year of issue is displayed, the symbol & series no. code-frame will be displayed in right-justification, blank spaces displayed as 0. However, when the year of issue is in western-format, the last two digits of the year of issue will be displayed.

(c) When displayed by two-types, encoding will occur in the order of the issue series number certificate.

(d) For other, special cases, the Securities Identification Code Committee shall make a determination (for reference, view notes 1-10 at the end of this document).

(Note) In cases where the series number overlaps with that of an already issued bond, the Securities Identification Code Committee shall make a determination.

However, for bonds which use a reserved code and were issued after enforcement of the April 1, 2002 amendment to the Commercial Code, in cases where these securities have the same reserved code or series number as other securities issued from the same issuing body, the first digit of the series code shall be [9], with the last 3 digits displaying the series number. (In times where a redundancy still remains, the Securities Identification Code Committee shall make a determination.)

(3) Reserved Code

The reserved code will be used in cases where despite being different issues, the same code was produced after encoding, when a code cannot be set within the 4-digit frame of the symbol & series no. code. The setting method will be determined by the Securities Identification Code Committee.

The currently established reserved codes are as follows.

Subscription Warrants	4
Bonds with Subscription Warrants (excluding Convertible Bonds)	5
Exchangeable Bonds	8
Convertible Bonds	9

The Securities Identification Code Committee will make determinations regarding the allotment of [6, 7].

7. Bond Code Setting Standards for Foreign Bonds

(1) Specific Name Code

Foreign bonds from the same issuer, notwithstanding bond-type (provided, however, that the provision in 6 is applied mutatis mutandis in cases of foreign bonds which use reserved codes), will
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commonly utilize separately prescribed specific name codes.

(2) Symbol & Series No. Code

(a) In the 4 digits of the symbol & series no. code, the first 2 digits will designate the bond-type and the last two digits will display the series number.

(b) The setting method of the first 2 digits of the symbol & series no. code which designate bond-type will be determined by the Securities Identification Code Committee. The bond-types which are already established are as follows (including bond-types which are currently not issued).

Yen-denominated bond (excluding asset-backed securities)	10
Special yen-denominated bond	13
Yen-denominated subordinated bond	14
Special yen-denominated subordinated bond	15
Floating-rate yen-denominated bond	16
Yen-denominated bond (asset-backed security)	17
Yen/US Dollar Dual-currency-denominated bond	20
Yen/US Dollar Reverse Dual-currency-denominated bond	21
Yen/Aus. Dollar Dual-currency-denominated bond	22
Yen/Aus. Dollar Reverse Dual-currency-denominated bond	23
Yen/ Canadian Dollar Dual-currency-denominated bond	24
Yen/Canadian Dollar Reverse Dual-currency-denominated bond	25
Yen/Euro Dual-currency-denominated bond	26
Yen/Euro Reverse Dual-currency-denominated bond	27
Special Yen/ Aus. Dollar Dual-currency-denominated bond	30
Special Yen/ Aus. Dollar Reverse Dual-currency-denominated bond	31
Yen/New Zealand Dollar Dual-currency-denominated bond	32
Yen/Aus. Dollar Dual-currency-denominated bond with yen redemption contract	34
US Dollar-denominated bond	50
Aus. Dollar-denominated bond	51
Canadian Dollar-denominated bond	52
US Dollar-denominated collateralized bond	53
US Dollar-denominated exchangeable bond	54
US Dollar/Aus. Dollar Dual-currency-denominated bond	55
US Dollar/Aus. Dollar Reverse Dual-currency-denominated bond	56
Euro-denominated bond	57
Other than those above	60

(Note) Dual-currency-denominated bonds are those whose initial payment and interest payments occur in the first currency, and whose redemption occurs in the second currency.

Reverse dual-currency-denominated bonds are those whose initial payment and

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redemption occurs in the first currency, and whose interest payment occurs in the second currency.

(c) The method prescribed in 6.(2) shall be applied mutatis mutandis for the display of series no.

(d) For other special cases, the Securities Identification Code Committee will decide each time. (See Note 9 below)

8. Bond Code Setting Standard for Bank debentures

(1) Interest-bearing Bank debentures (excluding 5-year bank debentures)

(a) Specific Name Code

Interest-bearing bank debentures from the same issuer, notwithstanding year of maturity, shall commonly utilize specific name codes, and be set within a separately prescribed code frame.

(b) Symbol & Series No. Code

a. Of the 4-digit symbol & series no. code, the first digit designates the year of maturity and the last 3 digits show the serial number.

b. The method of designating the year of maturity with the first digit of the symbol & series no. code will be determined by the Securities Identification Code Committee.

(Example)

1-year Bond 1

2-year Bond 2

3-year Bond 3

c. The method prescribed in 6.(2) shall apply mutatis mutandis to the display of series no.

(2) Discount Bank debentures

(a) Specific Name Code

Discount bank debentures from the same issuer, notwithstanding year of maturity, shall commonly utilize specific name codes, and be set within a separately prescribed code frame.

(b) Symbol & Series No. Code

a. Of the 4-digit symbol & series no. code, the first digit designates the year of maturity and the last 3 digits display the serial number.

b. The method of designating the year of maturity with the first digit of the symbol & series no. code will be determined by the Securities Identification Code Committee. Years of maturity which are already established are as follows.

1-year Bond 1

(c) The method prescribed in 6.(2) shall be applied mutatis mutandis for the display of series no.

(3) The method prescribed in 6 shall apply mutatis mutandis to the code setting standard of 5-year interest-bearing bank debentures.

9. Symbol & Series No. Encoding Method

The encoding of symbol & series no. or year-of-issue shall be according to the following.

(1) Symbol

(a) いろは..... (イロハ.....)

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い=01 ろ=02 は=03 に=04 ほ=05 へ=06 と=07 ち=08 り=09
ぬ=10 る=11 を=12 わ=13 か=14 よ=15 た=16 れ=17 そ=18
つ=19 ね=20 な=21 ら=22 む=23 う=24 ゐ=25 の=26 お=27
く=28 や=29 ま=30 け=31 ふ=32 こ=33 え=34 て=35 あ=36
さ=37 き=38 ゆ=39 め=40 み=41 し=42 ぎ=43 ひ=44 も=45
せ=46 す=47 ん=48

(b) Alphabet

A =51 B =52 C =53 D =54 E =55 F =56 G =57 H =58 I =59
J =60 K =61 L =62 M =63 N =64 O =65 P =66 Q =67 R =68
S =69 T =70 U =71 V =72 W =73 X =74 Y =75 Z =76

(c) Other special symbols will utilize 80-99.

(Example) 甲=81 乙=82 丙=83

(2) Series No.

(a) The issue number will be encoded as such number.

(Example) 1st issue=01

No. 15=15

No. 103=103

- ..

- ..

(b) The year of issue will be encoded as such year.

(Example) 2001=01

2002=02

10. Deletion of Issue Code

In cases where such bond is redeemed, the issue code will be deleted on the date of redemption. Provided, however, that the Securities Identification Code Committee will make a determination regarding deletion of the specific name code.

(Note 1) Regarding the handling of interest-bearing government bonds issued before the introduction of the re-opening system, before the first interest-payment date:

The first digit of the 4-digit symbol & series no. code will be numbered, in order, from [1] to [9] starting with the earliest month of issue for issues with the same series no. The series no. will be displayed by the last 3 digits.

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(Example)

Interest-bearing Government Bond (10-year) 170th issue (April, May 1994)

(Before 1st Interest Payment) (After 1st Interest Payment)

(April Issue) 11700067
(May Issue) 21700067 01700067

(Note 2) Regarding the handling of the symbol & series no. code for interest-bearing bank debentures (5-year bonds excluding interest-bearing bonds of Shinkin Central Bank):

The first digit of the 4-digit symbol & series no. code will differentiate between boshu-sai (bonds for institutional investors) ([1]) and uridashi-sai (bonds for individual investors)([2]), and the last 3 digits will display the series no.

(Example) Interest-bearing Bond of the Shoko Chukin Bank, Ltd. (5-year) (January, 2002)

	Issue Code	
	Symbol & Series No. Code	Specific Name Code
㇀No. 620	<u>1620</u>	0952
㇁No. 718	<u>2718</u>	0952
㇂No. 719	<u>2719</u>	0952

(Note 3) Regarding the handling of the symbol & series no. code for special bonds:

In cases when differentiating between government-guaranteed bonds and FILP agency bonds with the same series no., the first digit of the 4-digit symbol & series no. code shall be [9] and the following 3 digits shall display the series no. for either of the two bonds.

(Note 4) Regarding the handling of the symbol & series no. code for exchangeable bonds:

The first digit of the 4-digit symbol & series no. code shall be [9] and the following 3 digits shall display the series no.

(Note 5) Regarding the handling of the code of Separate Trading of Registered Interest and Principal Securities Bonds (Strip Bonds) issued by the government:

(a) Strip Bond with integrated principal and interest

The code shall be the interest-bearing government bond code based on the principal before separation.

(b) Book-entry principal strip government bond

The name code shall be the same as that of interest-bearing government bonds. The first digit of the 4-digit symbol & series no. code will be [9] and the last 3 digits will display the series no. (the last 3 digits of the series no.)

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(c) Book-entry coupon strip government bond

The first 2 digits of the symbol & series no. code will be the interest payment year (the last 2 digits of the western year), and the last 2 digits will be the payment month.

(Example) Book-entry coupon strip government bond September, 2004*

*deadline for interest payment

Symbol & series no. code 0409

(Note 6) Regarding the handling of codes of publicly offered local government bonds offered by municipalities other than those of the 29 prefectures and designated cities which issued public offering bonds before March 2004:

(a) The symbol & series no. code shall be a number determined by the Securities Identification Code Committee.

(b) The specific name code will, in principle, be commonly used by multiple issuers.

Multiple issuers which share issue specific name codes will be determined accordingly by the Securities Identification Code Committee.

(Example)

City of Shinagawa bond 2002, No.1	00010130
City of Adachi bond 2002, No. 1	00040130
Prefecture of Nagasaki bond No. 2	00020137
Tokyo Metropolitan GOVT bond (Tokyo Revitalization Bond) No. 2	80020100

(Note 7) Regarding the code for publicly offered local government bonds collectively issued by multiple municipalities.

(a) The symbol & series no. code shall be a number determined by the Securities Identification Code Committee.

(b) The specific name code will be commonly used by multiple collective bodies.

Multiple collective bodies which share issue specific name codes will be determined accordingly by the Securities Identification Code Committee.

(Example)

Local government joint issue bond No. 1	00010128
Hyogo pref, city, town joint issue local government bond 2003	00010129

(Note 8) Regarding the code for government bond when issued transactions:

The first 2 digits of the symbol & series no. code will be fixed as [00], and the last 2 digits will be set as the month of issue. The same code will be used after 1 year.

(Example)

Interest-bearing Government Bond (10-year) When Issued Transaction (May Issue)	00050037
Interest-bearing Government Bond (2-year) When Issued Transaction (December Issue)	00120032

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(Note 9) Regarding the code for Privately placed bond listed on the Specified Financial Instruments Exchange Markets prescribed in Article 2, paragraph 32 of the Financial Instruments and Exchange Act

- (a) The symbol and series no. code shall be a number determined by the Securities Identification Code Committee.
- (b) A universal specific name code (0799) will be used for all Privately placed bonds listed on the Specified Financial Instruments Exchange Markets.

Example:

Domestic company Privately placed bond "a"	00010799
Foreign company Privately placed bond "b" (1st)	00020799
Domestic company Privately placed bond "c"	00030799
Foreign company Privately placed bond "b" (2nd)	00040799

(Note 10) Regarding the code for the special purpose trust beneficiary rights
When setting codes for special purpose trust beneficiary rights, such rights will be treated as corporate bonds issued by trust banks, etc. (the trustees).

III. JGB Basket Code

11. Configuration of Codes for JGB Baskets

The codes for the JGB baskets are nine-character codes comprised of a four-character name code, four-character component issue code, and one-character reserved code and are arranged as follows.

□	□□□□	□□□□
Reserved Code	Component Issue Code	Specific Name Code

12. JGB Basket Code Setting Standards

(1) Component Issue Code (four-character)

Component issue codes shall be as follows.

JGB Basket (Treasury Discount Bills)	0101
JGB Basket (Interest-bearing Bonds with term to maturity of 10 years or less, Treasury Discount Bills)	0103
JGB Basket (Interest-bearing Bonds, Treasury Discount Bills)	0105
JGB Basket (Interest-bearing Bonds, Floating-rate Bonds, Treasury Discount Bills)	0107
JGB Basket (Inflation-Indexed Bonds, Interest-bearing Bonds, Floating-rate Bonds, Treasury Discount Bills)	0109
JGB Basket (Principal-only Book-entry Transfer JGBs, Coupon-only Book-entry Transfer JGBs)	0201

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(2) Specific Name Code (four-character)

The specific name code shall be 0099.

(3) Reserved Code

The reserved code will be used in cases where a code cannot be set within the four-digit frame of the component issue code, and the setting method shall be determined by the Securities Identification Code Committee.

IV. Covered Warrant Issue Code

13. Covered Warrant Issue Code Configuration

The code is a five-digit code composed of numbers that make up the four-digit product code, which specifies a covered warrant, and a one-digit issue sequence code. It will be arranged as follows.

□□□□	□
Product Code	Issue Sequence Code

14. Covered Warrant Code Setting Standards

(1) Covered Warrant Product Code

The code will utilize the ranges 0000 – 0099 or 0500 – 0999

(2) Issue Sequence Code

The issue sequence code for 0000 – 0099 will utilize 1-9 (excluding 0). The issue sequence code for 0500 – 0999 will utilize 0-9.

The Securities Identification Code Committee will determine the setting order.

15. Deletion of Covered Warrant Codes

After delisting of such covered warrant, the issue code will be deleted; provided, however, that decisions on product code deletion are made by the Securities Identification Code Committee.

(Note 1) The product code will be allotted from the code frame of the specific name code allotted to bonds.

(Note 2) One year after a covered warrant is delisted, the code for such covered warrant may be used again for a different covered warrant.

Additional Rules

1. The amended regulations that altered the bond code setting method for foreign bonds and bank debentures were enforced on October 1, 1996. It applies to the bond code settings for those issued after November, 1999.
2. Notwithstanding the previous additional rule, the bond code setting applies to foreign bonds and bank debentures issued after January 1, 1997.
3. Along with the April 1, 2002 enforcement of the amended Commercial Act, the regulations that amended "6. Bond Code Setting Standards (3) Reserved Codes", etc. will be enforced on April 1,

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2002.

4. The amended regulations that added "6. Bond Code Setting Standards (2) Symbol & Series no. Code (d) (Note 5)" were enforced on August 1, 2002.
5. The amended regulations that added "6. Bond Code Setting Standards (2) Symbol & Series no. Code (d) (note 6)" were enforced on January 14, 2003. Furthermore, The amended regulations that amended (Note 6) were enforced on April 1, 2004.
6. The amended regulations that added "6. Bond Code Setting Standards (2) Symbol & Series no. Code (d) (Note 7)" were enforced on April 1, 2003.
7. The amended regulations that added "6. Bond Code Setting Standards (2) Symbol & Series no. Code (d) (Note 8)" were enforced on August 1, 2003.
8. The amended regulations that added "1. Configuration of Stock Codes (Note 4)" were enforced on April 1, 2004.
9. The amended regulations that added "1. Configuration of Stock Codes (Note 5)" were enforced on June 1, 2005.
10. According to the Companies Act enforced on May 1, 2006, the amended regulations that added "1. Configuration of Stock Codes (Note 6)" were enforced on May 1, 2006.
11. The regulations that amended "6. Bond Code Setting Standards (1) Specific Name Code" were enforced on February 8, 2007.
12. The regulations that amended "7. Bond Code Setting Standards for Foreign Bonds (1) Specific Name Code" were enforced on April 2, 2007.
13. The regulations that newly added "III. Covered Warrant Issue Code" were enforced on November 22, 2007.
14. The regulations that amended "12. Covered Warrant Code Setting Standards" were enforced on August 11, 2008.
15. The regulations that amended "1. Configuration of Stock Codes" were enforced on September 11, 2008.
16. The regulations that amended "1. Configuration of Stock Codes" and "5. Configuration of Bond Codes" were enforced on February 9, 2009.
17. The amended provisions of "1. Configuration of Stock Codes" went into effect on January 29, 2010.
18. The amended provisions related to the incorporation of capital Roman alphabet characters into the securities code went into effect on April 1, 2010.
19. The amended provisions related to the addition of bond types in "7. Bond Code Setting Standards for Foreign Bonds" and so forth went into effect on March 26, 2012.
20. The provision to amend (Note 9) in "II. Bond Code" went into effect on October 7, 2015.
21. The amended provisions related to JGB baskets went into effect on May 1, 2018.
22. The amended provisions will come into effect on May 31, 2022. The incorporation of Roman Alphabet characters in "1. Configuration of Stock Codes" and "5. Configuration of Bond Codes" will start with codes set after January 1, 2024. However, due to inevitable circumstances, if the

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Securities Identification Code Committee considers it inappropriate to start incorporating Roman alphabet characters in “1. Configuration of Stock Codes” and “5. Configuration of Bond Codes” from January 1, 2024, it will be implemented from a date after January 1, 2024 set by the Securities Identification Code Committee.

23. The amended provisions will come into effect on July 1, 2023.

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