

外国証券取引口座約款

第 1 章 総 則

(約款の趣旨)

第 1 条 この約款は、お客様（以下「申込者」という。）と当社との間で行う外国証券（日本証券業協会又は金融商品取引所が規則に定める外国証券をいう。以下同じ。）の取引に関する権利義務関係を明確にするための取決めです。

2 申込者は、外国証券の国内取引所金融商品市場における売買その他の取引（以下「国内委託取引」という。）、外国証券の売買注文を取り次ぐ方法により我が国以外で執行する取引（以下「外国取引」という。）及び外国証券の国内における店頭取引（以下「国内店頭取引」という。）並びに外国証券の当社への保管（当該外国証券の発行に係る準拠法において、当該外国証券に表示されるべき権利について券面を発行しない取扱いが認められ、かつ、券面が発行されていない場合における当該外国証券に表示されるべき権利（以下「みなし外国証券」という。）である場合には、当該外国証券の口座に記載又は記録される数量の管理を含む。以下同じ。）の委託については、この約款に掲げる事項を承諾し、自らの判断と責任においてこれを行うものとします。

なお、上記の国内委託取引、外国取引及び国内店頭取引については、信用取引に係る売買及び信用取引により貸付けを受けた買付代金又は売付有価証券の弁済に係る売買を除くものとします。

(外国証券取引口座による処理)

第 2 条 申込者が当社との間で行う外国証券の取引に関しては、売買の執行、売買代金の決済、証券の保管その他外国証券の取引に関する金銭の授受等そのすべてを「外国証券取引口座」（以下「本口座」という。）により処理します。

(遵守すべき事項)

第 3 条 申込者は、当社との間で行う外国証券の取引に関しては、国内の諸法令並びに当該証券の売買を執行する国内の金融商品取引所（以下「当該取引所」という。）、日本証券業協会及び決済会社（株式会社証券保管振替機構その他当該取引所が指定する決済機関をいう。以下同じ。）の定める諸規則、決定事項及び慣行中、外国証券の売買に関連する条項に従うとともに、外国証券の発行者（預託証券については、預託証券に係る預託機関をいう。以下同じ。）が所在する国又は地域（以下「国等」という。）の諸法令及び慣行等に関し、当社から指導のあったときは、その指導に従うものとします。

第 2 章 外国証券の国内委託取引

(外国証券の混合寄託等)

第 4 条 申込者が当社に寄託する外国証券（外国株式等及び外国新株予約権を除く。以下「寄託証券」という。）は、混合寄託契約により寄託するものとします。当社が備える申込者の口座に当該申込者が有する数量が記録又は記載される外国株式等及び外国新株予約権（以下「振替証券」という。）については、当社は諸法令並びに決済会社の定める諸規則、決定事項及び慣行中、外国証券の売買に関連する条項に基づき、顧客の有する権利の性質に基づき適切に管理するものとします。

2 寄託証券は、当社の名義で決済会社に混合寄託するものとし、寄託証券が記名式の場合は、決済会社が当該寄託証券の名義を決済会社の指定する名義に書き換えます。振替証券は、次項に規定する現地保管機関における当社に係る口座に記載又は記録された当該振替証券の数量を、当該現地保管機関における決済会社の口座に振り替え、当該数量を記載又は記録するものとします。

3 前項により混合寄託される寄託証券又は決済会社の口座に振り替えられる振替証券（以下「寄託証券等」という。）は、当該寄託証券等の発行者が所在する国等又は決済会社が適当と認める国等にある保管機関（以下「現地保管機関」という。）において、現地保管機関が所在する国等の諸法令及び慣行並びに現地保管機関の諸規則等に従って保管又は管理します。

4 申込者は、第 1 項の寄託又は記録若しくは記載については、申込者が現地保管機関が所在する国等において外国証券を当社に寄託した場合を除き、当社の要した実費をその都度当社に支払うものとします。

(寄託証券に係る共有権等)

第 4 条の 2 当社に外国証券を寄託した申込者は、当該外国証券及び他の申込者が当社に寄託した同一銘柄の外国証券並びに当社が決済会社に寄託し決済会社に混合保管されている同一銘柄の外国証券につき、共有権を取得します。現地保管機関における当社に係る口座に外国株式等を記載又は記録された申込者は、当該現地保管機関における決済会社の口座に記載又は記録された数量に応じて、適用される準拠法の下で当該申込者に与えられることとなる権利を取得します。

- 2 寄託証券に係る申込者の共有権は、当社が申込者の口座に振替数量を記帳した時に移転します。振替証券に係る申込者の権利は、当社が申込者の口座に振替数量を記載又は記録した時に移転します。

(寄託証券等の我が国以外の金融商品市場での売却又は交付)

第 5 条 申込者が寄託証券等を我が国以外の金融商品市場において売却する場合又は寄託証券等の交付を受けようとする場合は、当社は、当該寄託証券等を現地保管機関から当社又は当社の指定する保管機関（以下、「当社の保管機関」という。）に保管替えし、又は当社の指定する口座に振り替えた後に、売却し又は申込者に交付します。

- 2 申込者は、前項の交付については、当社の要した実費をその都度当社に支払うものとします。

(上場廃止の場合の措置)

第 6 条 寄託証券等が当該取引所において上場廃止となる場合は、当社は、当該寄託証券等を上場廃止日以後、現地保管機関から当社又は当社の指定する保管機関に保管替えし、又は当社の指定する口座に振り替えます。

- 2 前項の規定にかかわらず、上場廃止となる寄託証券等について、有価証券としての価値が失われたことを決済会社が確認した場合には、あらかじめ決済会社が定める日までに申込者から返還の請求がない限り、決済会社が定めるところにより当該寄託証券に係る券面が廃棄されることにつき、申込者の同意があったものとして取り扱います。

(配当等の処理)

第 7 条 寄託証券等に係る配当（外国投資信託受益証券等の収益分配、外国投資証券等の利益の分配及び外国受益証券発行信託の受益証券等の信託財産に係る給付を含む。以下同じ。）、償還金、寄託証券等の実質的又は形式的な所有者の行為に基づかずに交付されるその他の金銭（発行者の定款その他の内部規則若しくは取締役会その他の機関の決定、決済会社の規則又は外国証券取引口座に関する約款等により、寄託証券等の実質的又は形式的な所有者の行為があったものとみなされ、それに基づき交付される金銭を含む。以下同じ。）等の処理は、次の各号に定めるところによります。

- (1) 金銭配当の場合は、決済会社が受領し、配当金支払取扱銀行（外国投資信託受益証券等、外国投資証券等及び外国受益証券発行信託の受益証券等にあつては分配金支払取扱銀行。以下同じ。）を通じ申込者あてに支払います。
- (2) 株式配当（源泉徴収税（寄託証券等の発行者が所在する国等において課せられるものを含む。以下同じ。）が課せられる場合の株式分割、無償交付等を含み、外国投資信託受益証券等、外国投資証券等、カバードワラント、外国株預託証券及び外国受益証券発行信託の受益証券等に係るこれらと同じ性質を有するものを含む。以下同じ。）の場合は、次の a 又は b に定める区分に従い、当該 a 又は b に定めるところにより、取り扱います。

a 寄託証券等が当該取引所を主たる市場とするものであると決済会社が認める場合以外の場合

決済会社が、寄託証券等について、株式配当に係る株券の振込みを指定し、申込者が源泉徴収税額相当額の支払いをするときは、当該株式配当に係る株券を決済会社が受領し、当社を通じ本口座に振り込むものとし、1 株（外国投資信託受益証券等、外国投資証券等及び外国受益証券発行信託の受益証券等にあつては 1 口（投資法人債券に類する外国投資証券等にあつては 1 証券）、カバードワラントにあつては 1 カバードワラント、外国株預託証券にあつては 1 証券。以下同じ。）未満の株券及び決済会社が振込みを指定しないとき又は決済会社が振込みを指定し申込者が国内において課せられる源泉徴収税額相当額を支払わないときは、決済会社が当該株式配当に係る株券を売却処分し、売却代金を株式事務取扱機関（外国投資信託受益証券等及び外国受益証券発行信託の受益証券等にあつては受益権事務取扱機関、外国投資証券等にあつては投資口事務取扱機関又は投資法人債事務取扱機関、カバードワラントにあつてはカバードワラント事務取扱機関。以下同じ。）を通じ申込者あてに支払います。ただし、申込者が寄託証券等の発行者が所在する国等において課せられる源泉徴収税額相当額を所定の時限までに支払わないときは、原則として当該株式配当に係る株券又は株券の売却代金は受領できないものとします。

b 寄託証券等が当該取引所を主たる市場とするものであると決済会社が認める場合

申込者は源泉徴収税額相当額を支払うものとし、当該株式配当に係る株券を決済会社が受領し、当社を通じ本口座に振り込むものとします。ただし、1 株未満の株券は、決済会社が売却処分し、売却代金を株式事務取扱機関を通じ申込者あてに支払うものとします。

- (3) 配当金以外の金銭が交付される場合は、決済会社が受領し、株式事務取扱機関を通じ申込者あてに支払うものとします。
- (4) 第 2 号の寄託証券等の発行者が所在する国等において課せられる源泉徴収税額相当額の支払いは円貨により行うものとし、外貨と円貨との換算は、決済会社又は当社が定めるレートによります。ただし、当社が同意した

場合には、外貨により支払うことができるものとします。

- 2 申込者は、前項第 1 号に定める配当金、同項第 2 号 a 及び b に定める売却代金並びに同項第 3 号に定める金銭（以下「配当金等」という。）の支払方法については、当社所定の書類により当社に指示するものとします。
- 3 配当金等の支払いは、すべて円貨により行います（円位未満の端数が生じたときは切り捨てる。）。
- 4 前項の支払いにおける外貨と円貨との換算は、配当金支払取扱銀行（第 1 項第 1 号に定める配当金以外の金銭について換算する場合にあっては、株式事務取扱機関。以下この項において同じ。）が配当金等の受領を確認した日に定める対顧客直物電信買相場（当該配当金支払取扱銀行がこれによることが困難と認める場合にあっては、受領を確認した後に、最初に定める対顧客直物電信買相場）によります。ただし、寄託証券等の発行者が所在する国等の諸法令又は慣行等により、外貨の国内への送金が不可能若しくは困難である場合には、決済会社が定めるレートによるものとします。
- 5 第 1 項各号に規定する配当等の支払手続において、決済会社が寄託証券等の発行者が所在する国等の諸法令又は慣行等により費用を支払った場合の当該費用は、申込者の負担とし、配当金から控除するなどの方法により申込者から徴収します。
- 6 配当に関する調書の作成、提出等については、諸法令の定めるところにより株式事務取扱機関及び決済会社又は当社が行います。
- 7 決済会社は、第 1 項及び第 3 項の規定にかかわらず、外貨事情の急変、外国為替市場の閉鎖等の事由により配当金等の支払いを円貨により行うことができない場合は、配当金等の支払いを当該事由が消滅するまで留保すること又は外貨により行うことができるものとします。この場合において、留保する配当金等には、利息その他の対価をつけないものとします。

（新株予約権等その他の権利の処理）

第 8 条 寄託証券等に係る新株予約権等（新たに外国株券等の割当てを受ける権利をいう。以下同じ。）その他の権利の処理は、次の各号に定めるところによります。

- (1) 新株予約権等が付与される場合は、次の a 又は b に定める区分に従い、当該 a 又は b に定めるところにより、取り扱います。
 - a 寄託証券等が当該取引所を主たる市場とするものであると決済会社が認める場合以外の場合
申込者が所定の時限までに新株式（新たに割り当てられる外国株券等をいう。以下同じ。）の引受けを希望することを当社に通知し、当社を通じ決済会社に払込代金を支払うときは、決済会社は申込者に代わって当該新株予約権等を行使して新株式を引き受け、当社を通じて本口座に振り込むものとし、申込者が所定の時限までに新株式の引受けを希望することを当社に通知しないとき又は決済会社が当該新株予約権等を行使することが不可能であると認めるときは、決済会社が当該新株予約権等を売却処分します。ただし、当該寄託証券等の発行者が所在する国等の諸法令若しくは慣行等により又は市場の状況により、決済会社が当該新株予約権等の全部又は一部を売却できないときは、当該全部又は一部の新株予約権等はその効力を失います。
 - b 寄託証券等が当該取引所を主たる市場とするものであると決済会社が認める場合
決済会社が新株予約権等を受領し、当社を通じ本口座に振り込みます。この場合において、申込者が所定の時限までに新株式の引受けを希望することを当社に通知し、当社を通じ決済会社に払込代金を支払うときは、決済会社は申込者に代わって当該新株予約権等を行使して新株式を引き受け、当社を通じて本口座に振り込むものとし、申込者が所定の時限までに新株式の引受けを希望することを当社に通知しないときは、新株式の引受けは行えないものとします。
- (2) 株式分割、無償交付、減資又は合併による株式併合等（源泉徴収税が課せられるものを除き、外国投資信託受益証券等、外国投資証券等、カバードワラント、外国株預託証券及び外国受益証券発行信託の受益証券等に係るこれらと同じ性質を有するものを含む。）により割り当てられる新株式は、決済会社が受領し、当社を通じ本口座に振り込みます。ただし、1 株未満の新株式については、決済会社がこれを売却処分します。
- (3) 寄託証券等の発行者が発行する当該寄託証券等以外の株券が分配される場合は、決済会社が当該分配される株券の振込みを指定し申込者が源泉徴収税額相当額の支払いをするときは、当該分配される株券を決済会社が受領し、当社を通じ本口座に振り込むものとし、1 株未満の株券及び決済会社が振込みを指定しないとき又は決済会社が振込みを指定し申込者が国内において課せられる源泉徴収税額相当額を支払わないときの当該分配される株券は、決済会社が売却処分し、売却代金を株式事務取扱機関を通じ顧客に支払うものとします。ただし、申込者が寄託証券等の発行者が所在する国等において課せられる源泉徴収税額相当額を所定の時限までに支払わないときは、原則として当該分配される株券又は株券の売却代金は受領できないものとします。

- (4) 前3号以外の権利が付与される場合は、決済会社が定めるところによります。
- (5) 第1号a、第2号及び第3号により売却処分した代金については、前条第1項第2号a並びに同条第2項から第5項まで及び第7項の規定に準じて処理します。
- (6) 第1号の払込代金及び第3号の寄託証券等の発行者が所在する国等において課せられる源泉徴収税額相当額の支払いは円貨により行うものとし、外貨と円貨との換算は、決済会社又は当社が定めるレートによります。ただし、当社が同意した場合には、外貨により支払うことができるものとします。

(払込代金等の未払い時の措置)

第9条 申込者が、新株予約権等の行使に係る払込代金その他外国証券の権利行使を行うため又は株式配当を受領するため当社に支払うことを約した代金又は源泉徴収税額相当額を、所定の時限までに当社に支払わないときは、当社は、任意に、申込者の当該債務を履行するために、申込者の計算において、当該引受株券の売付契約等を締結することができるものとします。

(議決権の行使)

第10条 寄託証券等（外国株預託証券を除く。以下この条において同じ。）に係る株主総会（外国投資信託受益証券等及び外国受益証券発行信託の受益証券等に係る受益者集会並びに外国投資証券等に係る投資主総会及び投資法人債権者集会を含む。以下同じ。）における議決権は、申込者の指示により、決済会社が行使します。ただし、この指示をしない場合は、決済会社は議決権を行使しません。

- 2 前項の指示は、決済会社の指定した日までに株式事務取扱機関に対し所定の書類により行うものとします。
- 3 第1項の規定にかかわらず、寄託証券等の発行者が所在する国等の法令により決済会社が当該寄託証券等に係る株主総会における議決権の行使を行えない場合の議決権は、申込者が株式事務取扱機関に対し提出する所定の書類を決済会社が当該発行者に送付する方法により、申込者が行使するものとします。
- 4 第1項及び前項の規定にかかわらず、決済会社は、寄託証券等の発行者が所在する国等の法令により、決済会社が当該寄託証券等に係る株主総会においてその有する議決権を統一しないで行使することができない場合又は申込者が当該寄託証券等に係る株主総会に出席して議決権を行使することが認められている場合においては、議決権の行使に関する取扱いについて別に定めることができるものとします。

(外国株預託証券に係る議決権の行使)

第10条の2 外国株預託証券に表示される権利に係る外国株券等に係る株主総会における議決権は、申込者の指示により、当該外国株預託証券の発行者が行使します。ただし、この指示をしない場合は、当該発行者は議決権を行使しません。

- 2 前条第2項の規定は、前項の指示について準用するものとします。
- 3 第1項の規定にかかわらず、外国株預託証券に表示される権利に係る外国株券等の発行者が所在する国等の法令により当該外国株預託証券の発行者が当該外国株券等に係る株主総会における議決権の行使を行えない場合の議決権は、申込者が株式事務取扱機関に対し提出する所定の書類を決済会社が当該外国株預託証券の発行者を通じて当該外国株券等の発行者に送付する方法により、申込者が行使するものとします。
- 4 第1項及び前項の規定にかかわらず、決済会社は、外国株預託証券に表示される権利に係る外国株券等の発行者が所在する国等の法令により、決済会社を通じて当該外国株預託証券の発行者が当該外国株券等に係る株主総会においてその有する議決権を統一しないで行使することができない場合又は申込者が当該外国株券等に係る株主総会に出席して議決権を行使することが認められている場合においては、議決権の行使に関する取扱いについて別に定めることができるものとします。

(株主総会の書類等の送付等)

第11条 寄託証券等の発行者から交付される当該寄託証券等（外国株預託証券を除く。）又は外国株預託証券に表示される権利に係る外国株券等に係る株主総会に関する書類、事業報告書その他配当、新株予約権等の付与等株主（外国投資信託受益証券等及び外国受益証券発行信託の受益証券等にあつては受益者、外国投資証券等にあつては投資主又は投資法人債権者、外国株預託証券にあつては所有者）の権利又は利益に関する諸通知は、株式事務取扱機関が申込者の届け出た住所あてに送付します。

- 2 前項の諸通知の送付は、当該取引所が認めた場合には、時事に関する事項を掲載する日刊新聞紙による公告又は株式事務取扱機関に備え置く方法に代えることができるものとします。

第3章 外国証券の外国取引及び国内店頭取引並びに募集若しくは売出しの取扱い又は私募の取扱い
(売買注文の執行地及び執行方法の指示)

第12条 申込者の当社に対する売買の種類、売買注文の執行地及び執行方法については、当社の応じ得る範囲内で申込者があらかじめ指示するところにより行います。

(注文の執行及び処理)

第 13 条 申込者の当社に対する売買注文並びに募集及び売出し又は私募に係る外国証券の取得の申込みについては、次の各号に定めるところによります。

- (1) 外国取引並びに募集及び売出し又は私募に係る外国証券の取得の申込みについては、当社において遅滞なく処理される限り、時差等の関係から注文発注日時と約定日時とがずれることがあります。
- (2) 当社への注文は、当社が定めた時間内に行うものとします。
- (3) 国内店頭取引については、申込者が希望し、かつ、当社がこれに応じ得る場合に行います。
- (4) 外国証券の最低購入単位は、当社の定めるところとします。
- (5) 当社は、売買等の成立を確認した後、遅滞なく申込者あてに契約締結時等交付書面等を送付します。

(受渡日等)

第 14 条 取引成立後の受渡し等の処理については、次の各号に定めるところによります。

- (1) 外国取引については、執行地の売買注文の成立を、当社が確認した日（その日が休業日に当たる場合は、その後の直近の営業日）を約定日とします。
- (2) 外国証券の売買に関する受渡期日は、当社が申込者との間で別途取り決める場合を除き、約定日から起算して 3 営業日目とします。

(外国証券の保管、権利及び名義)

第 15 条 当社が申込者から保管の委託を受けた外国証券の保管、権利及び名義の取扱いについては、次の各号に定めるところによります。

- (1) 当社は、申込者から保管の委託を受けた外国証券の保管については、当社の保管機関に委任するものとします。
- (2) 前号に規定する保管については、当社の名義で行われるものとします。
- (3) 申込者が有する外国証券（みなし外国証券を除く。）が当社の保管機関に保管された場合には、申込者は、適用される準拠法及び慣行の下で、当社の保管機関における当社の当該外国証券に係る口座に記載又は記録された当該外国証券に係る数量に応じて権利を取得し、当該取得した数量に係る権利の性質に基づき保管されます。
- (4) 前号の規定は、みなし外国証券について準用します。この場合において前号中「外国証券（みなし外国証券を除く。）が当社の保管機関に保管された」とあるのは「みなし外国証券に係る数量が当社の保管機関における当社の口座に記載又は記録された」と、「当該外国証券に係る数量に応じて権利を取得し」とあるのは「当該みなし外国証券に係る数量に応じて権利を取得し」と読み替えるものとします。
- (5) 第 3 号の場合において、申込者は、適用される準拠法の下で、当該外国証券に係る証券又は証書について、権利を取得するものとします。
- (6) 申込者が有する外国証券に係る権利は、当社が本口座に振替数量を記載又は記録した時に、当該振替数量に応じて移転が行われるものとします。
- (7) 申込者が権利を有する外国証券につき名義人を登録する必要がある場合は、その名義人は当社の保管機関又は当該保管機関の指定する者とします。
- (8) 申込者が権利を有する外国証券につき、売却、保管替え又は返還を必要とするときは所定の手続を経て処理します。ただし、申込者は、現地の諸法令等により券面が返還されない外国証券の国内における返還は請求しないものとします。
- (9) 申込者は、前号の保管替え及び返還については、当社の要した実費をその都度当社に支払うものとします。
- (10) 申込者が権利を有する外国証券につき、有価証券としての価値が失われたことにより、当社の保管機関において、現地の諸法令等に基づき残高の抹消が行われた場合には、本口座の当該抹消に係る残高を抹消するとともに、申込者が特に要請した場合を除き、当該外国証券に係る券面は廃棄されたものとして取り扱います。

(選別基準に適合しなくなった場合の処理)

第 16 条 外国投資信託証券が日本証券業協会の定める選別基準に適合しなくなった場合には、当社は当該外国投資信託証券の販売を中止します。この場合においても、申込者の希望により、当社は申込者が購入した当該外国投資信託証券の売却の取次ぎ、又はその解約の取次ぎに応じます。

(外国証券に関する権利の処理)

第 17 条 当社の保管機関に保管された外国証券の権利の処理については、次の各号に定めるところによります。

- (1) 当該保管機関に保管された外国証券の配当金、利子及び収益分配金等の果実並びに償還金は、当社が代わって受領し、申込者あてに支払います。この場合、支払手続において、当社が当該外国証券の発行者が所在する国等の諸法令又は慣行等により費用を徴収されたときは、当該費用は申込者の負担とし当該果実又は

償還金から控除する方法により申込者から徴収します。

- (2) 外国証券に関し、新株予約権等が付与される場合は、原則として売却処分の上、その売却代金を前号の規定に準じて処理します。ただし、当該外国証券の発行者が所在する国等の諸法令若しくは慣行等により又は市場の状況により、当社が当該新株予約権等の全部又は一部を売却できないときは、当該全部又は一部の株予約権等はその効力を失います。
- (3) 株式配当、株式分割、株式無償割当、減資、合併又は株式交換等により割り当てられる株式は、当社を通じ本口座により処理します。ただし、我が国以外の金融商品市場における売買単位未満の株式は、申込者が特に要請した場合を除きすべて売却処分の上、その売却代金を第1号の規定に準じて処理します。
- (4) 前号の規定により割り当てられる株式に源泉徴収税が課せられる場合には、当該規定にかかわらず、申込者が特に要請した場合を除きすべて売却処分の上、その売却代金を第1号の規定に準じて処理します。
- (5) 外国証券に関し、前4号以外の権利が付与される場合は、申込者が特に要請した場合を除きすべて売却処分の上、その売却代金を第1号の規定に準じて処理します。
- (6) 株主総会、債権者集会、受益権者集会又は所有者集会等における議決権の行使又は異議申立てについては、申込者の指示に従います。ただし、申込者が指示をしない場合には、当社は議決権の行使又は異議の申立てを行いません。
- (7) 第1号に定める果実に対し我が国以外において課せられる源泉徴収税に係る軽減税率又は免税の適用、還付その他の手続については、当社が代わってこれを行うことがあります。

(諸 通 知)

第18条 当社は、保管の委託を受けた外国証券につき、申込者に次の通知を行います。

- (1) 募集株式の発行、株式分割又は併合等株主又は受益者及び所有者の地位に重大な変化を及ぼす事実の通知
 - (2) 配当金、利子、収益分配金及び償還金などの通知
 - (3) 合併その他重要な株主総会議案に関する通知
- 2 前項の通知のほか、当社又は外国投資信託証券の発行者は、保管の委託を受けた外国投資信託証券についての決算に関する報告書その他の書類を送付します。ただし、外国投資証券に係る決算に関する報告書その他の書類については、特にその内容について時事に関する事項を掲載する日刊新聞紙への掲載が行われた場合は、申込者の希望した場合を除いて当社は送付しません。

(発行者からの諸通知等)

第19条 発行者から交付される通知書及び資料等は、当社においてその到達した日から3年間（海外CD及び海外CPについては1年間）保管し、閲覧に供します。ただし、申込者が送付を希望した場合は、申込者に送付します。

- 2 前項ただし書により、申込者あての通知書及び資料等の送付に要した実費は外国投資信託証券に係るものを除き、その都度申込者が当社に支払うものとします。

(諸 料 金 等)

第20条 取引の執行に関する料金及び支払期日等は次の各号に定めるところによります。

- (1) 外国証券の外国取引については、我が国以外の金融商品市場における売買手数料及び公租公課その他の賦課金並びに所定の取次手数料を第14条第2号に定める受渡期日までに申込者が当社に支払うものとします。
 - (2) 外国投資信託証券の募集及び売出し又は私募に係る取得の申込みについては、ファンド所定の手数料及び注文の取次地所定の公租公課その他の賦課金を目論見書等に記載された支払期日までに申込者が当社に支払うものとします。
- 2 申込者の指示による特別の扱いについては、当社の要した実費をその都度申込者が当社に支払うものとします。

(外貨の受払い等)

第21条 外国証券の取引に係る外貨の授受は、原則として、申込者が自己名義で開設する外貨預金勘定と当社が指定する当社名義の外貨預金勘定との間の振替の方法により行います。

(金銭の授受)

第22条 本章に規定する外国証券の取引等に関して行う当社と申込者との間における金銭の授受は、円貨又は外貨（当社が応じ得る範囲内で申込者が指定する外貨に限る。）によります。この場合において、外貨と円貨との換算は、別に取決め又は指定のない限り、換算日における当社が定めるレートによります。

- 2 前項の換算日は、売買代金については約定日、第17条第1号から第4号までに定める処理に係る決済については当社がその全額の受領を確認した日とします。

第 4 章 雑 則

(取引残高報告書の交付)

第 23 条 申込者は、当社に保管の委託をした外国証券について、当社が発行する取引残高報告書の交付を定期的に受けるものとします。ただし、申込者が請求した場合には、取引に係る受渡決済後遅滞なく交付を受ける方法に代えるものとします。

2 前項の規定にかかわらず、申込者は、当社が申込者に対して契約締結時等交付書面を交付することが法令により義務付けられていない場合については、法令に定める場合を除き、取引に係る受渡決済後遅滞なく取引残高報告書の交付を受けるものとします。

3 当社は、当社が申込者に対して取引に係る受渡決済後遅滞なく取引残高報告書を交付することとする場合であっても、法令に定める記載事項については、取引に係る受渡決済後遅滞なく取引残高報告書を交付する方法に代えて、定期的に取引残高報告書を交付することがあります。

(共通番号の届出)

第 24 条 申込者は、行政手続における特定の個人を識別するための番号の利用等に関する法律（以下「番号法」という。）その他の関係法令の定めに従って、口座を開設するとき、共通番号（番号法第 2 条第 5 項に規定する個人番号又は同条第 15 項に規定する法人番号。以下同じ。）の通知を受けたときその他番号法その他の関係法令が定める場合に、申込者の共通番号を当社に届出するものとします。その際、当社は、番号法その他の関係法令の規定に従い、申込者の本人確認を行うものとします。

(届出事項)

第 24 条の 2 申込者は、住所（又は所在地）、氏名（又は名称）、印鑑及び共通番号等を当社所定の書類により当社に届け出るものとします。

(届出事項の変更届出)

第 25 条 申込者は、当社に届け出た住所（又は所在地）、氏名（又は名称）、共通番号等に変更のあったとき、又は届出の印鑑を紛失したときは、直ちにその旨を当社所定の手続により当社に届け出るものとします。

(届出がない場合等の免責)

第 26 条 前条の規定による届出がないか、又は届出が遅延したことにより、申込者に損害が生じた場合には、当社は免責されるものとします。

(通知の効力)

第 27 条 申込者あて、当社によりなされた本口座に関する諸通知が、転居、不在その他申込者の責に帰すべき事由により、延着し、又は到着しなかった場合においては、通常到着すべきときに到着したものと取り扱うことができるものとします。

(口座管理料)

第 28 条 申込者は、この約款に定める諸手続の費用として、当社の定めるところにより、口座管理料を当社に支払うものとします。

(契約の解除)

第 29 条 次の各号の一に該当したときは、この契約は解除されます。

- (1) 申込者が当社に対し解約の申出をしたとき
 - (2) 申込者がこの約款の条項の一に違反し、当社がこの契約の解除を通告したとき
 - (3) 申込者が口座開設申込時にした確約に関して虚偽の申告をしたことが認められ、当社が解約を申し出たとき
 - (4) 申込者が暴力団員、暴力団関係企業、いわゆる総会屋等の反社会的勢力に該当すると認められ、当社が解約を申し出たとき
 - (5) 申込者が暴力的な要求行為、法的な責任を超えた不当な要求行為等を行い、当社が契約を継続しがたいと認めて、解約を申し出たとき
 - (6) 前各号のほか、契約を解除することが適当と認められる事由として当社が定める事由に該当したとき、又は、やむを得ない事由により当社が申込者に対し解約の申出をしたとき
- 2 前項に基づく契約の解除に際しては、当社の定める方法により、保管する外国証券及び金銭の返還を行うものとします。なお、保管する外国証券のうち原状による返還が困難なものについては、当社の定める方法により、申込者の指示によって換金、反対売買等を行ったうえ、売却代金等の返還を行うものとします。

(免責事項)

第 30 条 次に掲げる損害については、当社は免責されるものとします。

- (1) 天災地変、政変、同盟罷業、外貨事情の急変、外国為替市場の閉鎖等、不可抗力と認められる事由により、

売買の執行、金銭の授受又は保管の手続等が遅延し、又は不能となったことにより生じた損害

- (2) 電信又は郵便の誤謬、遅滞等当社の責に帰すことのできない事由により生じた損害
- (3) 当社所定の書類に押印した印影と届出の印鑑とが相違ないものと当社が認めて、金銭の授受、保管の委託をした証券の返還その他の処理が行われたことにより生じた損害
(準拠法及び合意管轄)

第 31 条 外国証券の取引に関する申込者と当社との間の権利義務についての準拠法は、日本法とします。ただし、申込者が特に要請し、かつ、当社がこれに応じた場合には、その要請のあった国の法律とします。

2 申込者と当社との間の外国証券の取引に関する訴訟については、当社本店又は支店の所在地を管轄する裁判所のうちから当社が管轄裁判所を指定することができるものとします。

(約款の変更)

第 32 条 この約款は、法令の変更または監督官庁の指示、その他必要が生じたときに、民法第548条の4の規定に基づき改定されることがあります。改定を行う旨及び改定後の規定の内容並びにその効力発生時期は、効力発生時期が到来するまでにインターネット又はその他相当の方法により周知します。

(個人データの第三者提供に関する同意)

第 33 条 申込者は、次の各号に掲げる場合に、当該各号に定める者に対し、当該申込者の個人データ（住所、氏名、連絡先、生年月日、所有する外国証券の数量その他当該場合に応じて必要な範囲に限る。）が提供されることがあることに同意するものとします。

- (1) 外国証券の配当金、利子及び収益分配金等の果実に対し我が国以外において課せられる源泉徴収税に係る軽減税率又は免税の適用、還付その他の手続を行う場合。当該国等の税務当局、当該外国証券の保管機関又はこれらの者から当該手続に係る委任を受けた者
- (2) 預託証券に表示される権利に係る外国証券の配当金、利子及び収益分配金等の果実に対し我が国以外において課せられる源泉徴収税に係る軽減税率又は免税の適用、還付その他の手続を行う場合、当該国等の税務当局、当該外国証券の保管機関、当該預託証券の発行者若しくは保管機関又はこれらの者から当該手続に係る委任を受けた者
- (3) 外国証券又は預託証券に表示される権利に係る外国証券の発行者が、有価証券報告書その他の国内又は我が国以外の法令又は金融商品取引所等の定める規則（以下「法令等」という。）に基づく書類の作成、法令等に基づく権利の行使若しくは義務の履行、実質株主向け情報の提供又は広報活動等を行う上で必要となる統計データの作成を行う場合、当該外国証券の発行者若しくは保管機関又は当該預託証券に表示される権利に係る外国証券の発行者若しくは保管機関
- (4) 外国証券の売買を執行する我が国以外の金融商品市場の監督当局（当該監督当局の認可を受けた自主規制機関を含む。以下この号において同じ。）が、マネー・ローンダリング、証券取引に係る犯則事件又は当該金融商品市場における取引公正性の確保等を目的とした当該国等の法令等に基づく調査を行う場合であって、その内容が、裁判所又は裁判官の行う刑事手続に使用されないこと及び他の目的に利用されないことが明確な場合、当該監督当局、当該外国証券の売買に係る外国証券業者又は保管機関

2 申込者は、米国政府及び日本政府からの要請により、当社が申込者について、外国口座税務コンプライアンス法（以下「FATCA」という。）上の報告対象として、次の各号のいずれかに該当する場合及び該当する可能性があると判断する場合、米国税務当局における課税執行のため、申込者の情報（氏名/名称、住所/所在地、米国納税者番号、口座番号、口座残高、口座に発生した所得の額、その他米国税務当局が指定する情報）が米国税務当局へ提供されることがあることに同意するものとします。

- (1) 米国における納税義務のある自然人、法人又はその他の組織
- (2) 米国における納税義務のある自然人が実質的支配者となっている非米国法人又はその他の組織
- (3) FATCAの枠組みに参加していない金融機関（米国内国歳入法1471条及び1472条の適用上、適用外受益者として扱われる者を除く。）

なお、提供先となる外国の候補は、当社ウェブサイトに掲載のとおりです。

Foreign Securities Trading Account Agreement

Chapter 1 General Provisions

(Purpose of these General Terms and Conditions)

Article 1 These General Terms and Conditions shall apply to foreign securities (meaning foreign securities as defined in the rules and regulations of the Japan Securities Dealers Association or a financial instruments exchange between a customer (the "Applicant") and the Company. The purpose of this agreement is to clarify the rights and obligations relating to transactions in foreign securities.

2 Applicants may purchase and sell foreign securities on the domestic exchange financial instruments market and conduct other transactions (the "domestic brokerage transactions"), , transactions executed outside Japan by means of brokering orders to buy or sell foreign securities and domestic over-the-counter transactions of foreign securities. In the case where the rights to be represented by the foreign securities are not issued under the applicable laws governing the issuance of such foreign securities, and the rights to be represented by such foreign securities have not been issued (the "deemed foreign securities"), the securities shall be treated as the securities to be represented by such foreign securities in the custody of the Company. In the case of entrustment of foreign securities (including the management of the volume of the securities to be listed or recorded in the account of the foreign securities), the customer shall accept the matters listed in these General Terms and Conditions and shall do so at its own discretion and responsibility.

Domestic brokerage transactions, foreign transactions, and domestic over-the-counter transactions described above shall exclude sales and purchases related to margin transactions and sales and purchases related to the repayment of purchase price or securities sold that were lent through margin transactions.

(Processing by Foreign Securities Trading Accounts)

Article 2 All transactions of foreign securities between the Company and an applicant shall be processed through the "Foreign Securities Trading Account" (the "Account"), including execution of sales and purchases, settlement of sales proceeds, custody of securities, and transfer of money related to transactions of foreign securities.

(Matters to be Observed)

Article 3 Applicants are required to comply with all applicable domestic laws and regulations, as well as the laws and regulations of the exchange in Japan that executes transactions in securities with the Company, the Japan Securities Dealers Association, and the settlement company (Securities Depository Center, Inc. and other settlement institution designated by the exchange). In addition to complying with the provisions related to trading of foreign securities rules, decisions and practices of the Japan Securities Dealers Association and clearing companies, in the event that the Company receive any instructions regarding laws, ordinances, practices, etc. of a country or region where the issuer of foreign securities is located, applicant shall follow such instructions.

Chapter 2 Domestic Brokerage Transactions of Foreign Securities

(Commingled Deposit of Foreign Securities, etc.)

Article 4 Foreign securities (excluding foreign stocks, etc. and foreign stock acquisition rights) deposited with the Company by an applicant shall be subject to the following conditions. Commingled Depositary Receipts, etc. of Foreign Securities, etc. and foreign

stock acquisition rights (the "Book-entry Securities"), the quantity of which is recorded or described in the account of the applicant maintained by the Company, shall be deposited by the Company in accordance with the applicable laws and regulations and the relevant book-entry securities. The deposited securities (the "deposited securities, etc.") shall be managed by the Company based on the nature of the rights held by the customer in accordance with the provisions related to the trading of foreign securities in the various laws and regulations as well as rules, decisions and practices stipulated by the clearing companies.

2 Deposited securities, etc. shall be commingled deposited with the clearing company in the name of the Company, and if the deposited securities, etc. are in registered form, the clearing company will rewrite the name of such deposited securities, etc. in the name designated by the clearing company. The volume of such book-entry securities entered or recorded in the account pertaining to the Company at the local depository as provided in the following paragraph shall be transferred to the account of the settlement company at such local depository and such volume shall be entered or recorded in such account.

3 Deposited securities, etc. to be commingled deposited pursuant to the preceding paragraph or book-entry transfer securities to be transferred to the account of the settlement company shall be deposited at a depository located in the country where the issuer of the deposited securities, etc. is located or in a country where the settlement company finds appropriate (the "local custodian").

4 With respect to the deposit or the recording or entry of foreign securities in accordance with Paragraph 1, the applicant shall pay to the Company the actual costs incurred by the Company on a case-by-case basis, except in cases where the applicant has deposited the foreign securities with the Company in the country, etc. where the local custodian is located.

(Co-ownership, etc. in respect of Deposited Securities)

Article 4-2 An applicant who has deposited foreign securities with the Company shall acquire co-ownership rights with respect to such foreign securities, foreign securities of the same issue deposited with the Company by another applicant and foreign securities of the same issue deposited with a clearing company by the Company and kept in commingled custody by the clearing company. An applicant whose foreign securities are entered or recorded in the account of the Company in a local depository will acquire the rights that would be granted to such applicant under the applicable governing law in proportion to the volume entered or recorded in the account of the clearing company in such local depository.

2 The right of the applicant pertaining to the book-entry transfer securities shall be transferred when the transfer volume is entered or recorded in the account of the applicant by the Company.

(Sale or Delivery of Deposited Securities, etc. in Financial Instruments Markets other than Japan)

Article 5 When an applicant sells the Deposited Securities, etc. in a financial instruments market outside Japan or intends to receive delivery of the Deposited Securities, etc., in this case, the deposited securities, etc. shall be transferred from the local custodian to the custody of the Company or a custodian designated by the Company (the "Company's custodian") or transferred to an account designated by the Company, and then sold or delivered to the applicant.

2 With respect to the delivery set forth in the preceding paragraph, the applicant shall pay to the Company the actual costs incurred by the Company on a case-by-case basis.

(Measures in the event of delisting)

Article 6 In the event that the Deposited Securities, etc. are delisted from the relevant exchange, the Company shall transfer the Deposited Securities, etc. from the local custodian to the custody of the Company or a custodian designated by the Company or to an account designated by the Company on and after the date of delisting.

2 Notwithstanding the provision of the preceding paragraph, if the settlement company confirms that the deposited securities, etc. to be delisted have lost their value as securities, the face value of the deposited securities, etc. will be destroyed as determined by the settlement company, unless the applicant requests the return of such securities by a date determined in advance by the settlement company.

(Processing of Dividends, etc.)

Article 7 Dividends including distribution of profit on foreign investment trust beneficiary certificates, etc., redemption money, other money delivered based on no act of the actual or formal holder of the Deposited Securities, etc. pursuant to the issuer's articles of incorporation or other internal rules, decisions of the board of directors or other organizations, rules of a settlement company or general terms and conditions for foreign securities trading accounts, etc., including money to be delivered based on such act. In the case of cash dividends, the following items shall apply.

(1) In the case of cash dividends, they shall be received by the settlement company and paid to the bank managing dividend payments (in the case of foreign investment trust beneficiary certificates, etc., foreign investment securities, etc. and foreign beneficiary certificates for trusts issuing beneficiary certificates, etc.,) the bank managing distribution payments to applicant.

(2) Dividends, including stock splits, gratis issue, etc. where withholding taxes (including those imposed in the country where the issuer of deposited securities, etc. is located) are imposed, and including those of the same nature pertaining to foreign investment trust beneficiary certificates, etc., foreign investment securities, etc., covered warrants, foreign stock depository receipts and foreign beneficiary certificates for trusts issuing beneficiary certificates, etc.

(a) Cases other than those where the settlement company recognizes that the deposited securities, etc. have a principal market on the relevant exchange

When the settlement company designates the transfer of share certificates pertaining to share dividends with respect to the Deposited Securities, etc. and the applicant pays the amount equivalent to withholding tax, the share certificates pertaining to such share dividends shall be received by the settlement company and transferred to the Account through the Company, and the amount equivalent to one share (in the case of beneficial certificates of foreign investment trusts, etc., foreign investment securities, etc. and foreign beneficial certificate issuing trusts, etc.) shall be transferred to the Account. In the event that the settlement company does not designate the transfer or the applicant does not pay the amount equivalent to withholding tax imposed in Japan, the settlement company will sell the share certificates pertaining to the said share dividends and pay the proceeds to a stock transfer agent in the case of beneficial certificates in foreign investment trusts and foreign beneficial certificate issuing trusts, etc., one security in the case of beneficial certificates in foreign investment trusts, etc. In the case of covered warrants, the payment will be made to the applicant through the covered warrants handling agency. However, if the applicant fails to pay the amount equivalent to withholding tax imposed in the country, etc. where the issuer of the Deposited Securities, etc. is located by the prescribed time limit, the proceeds from the sale of the share certificates or share certificates pertaining to the said share dividends will not be received in principle.

(b) When the deposited securities, etc. are recognized by the settlement company as having the main market on the relevant exchange

The applicant shall pay an amount equivalent to withholding tax, and the share certificates pertaining to such share dividends shall be received by the settlement company and transferred to this account through the Company. However, the settlement company shall sell the share certificates for less than one share and pay the proceeds to the applicant through the stock transfer agent.

(3) If any money other than dividends is delivered, it shall be received by the settlement company and paid to the applicant through the stock transfer agent.

(4) Payment of the amount equivalent to withholding tax imposed in the country where the issuer of the deposited securities, etc. is located shall be made in Japanese yen, and the conversion between foreign currency and Japanese yen shall be made at the rate determined by the settlement company or the Company. However, if the Company agrees, payment may be made in foreign currency.

2 The applicant shall pay the dividend stipulated in Item 1 of the preceding paragraph, the sales proceeds stipulated in Items 2a and b of the same paragraph, and the money stipulated in Item 3 of the same paragraph (the "dividend, etc."). The applicant shall instruct the Company on the method of payment of dividends, etc. by means of documents prescribed by the Company.

3 All payments of Dividends, etc. shall be made in Japanese yen any fraction less than one Japanese yen shall be rounded down to the nearest Japanese yen.

4 The conversion between foreign currency and Japanese yen in the payment set forth in the preceding paragraph shall be made by the bank managing the dividend payment (in the case of conversion for money other than dividends as set forth in Paragraph 1, Item 1, the stock transfer agent. In the case where the dividend payment managing bank acknowledges that it is difficult to use this method, the first spot market price for foreign currency yen to customers shall be determined after the receipt of the dividend is confirmed by the dividend payment managing bank (in the case of conversion of money other than dividends prescribed in Paragraph 1, Item 1, a stock transfer agent). However, if it is impossible or difficult to remit foreign currency into Japan due to the laws and regulations or practices of the country in which the issuer of the deposited securities is located, etc., the rate shall be determined by the settlement company.

5 In the case where the settlement company pays expenses in accordance with the laws and regulations or practices of the country where the issuer of the deposited securities, etc. is located, etc. in the procedures for payment of dividends, etc. prescribed in each item of Paragraph 1, such expenses shall be borne by the applicant and collected from the applicant through deduction from dividends or by other means.

6 The preparation, submission, etc. of the record of dividends shall be conducted by the stock transfer agent, the settlement company, or the Company in accordance with the provisions of the applicable laws and regulations.

7 Notwithstanding the provisions of Paragraphs 1 and 3, if the settlement company is unable to pay dividends in yen due to a sudden change in foreign currency conditions, closure of foreign exchange markets, etc., it may withhold payment of dividends until the relevant reasons disappear or pay them in foreign currency. In such cases, no interest or other consideration shall be paid on the dividend, etc. to be withheld.

(Treatment of stock acquisition rights and other rights)

Article 8 Stock Acquisition Rights, etc., meaning the right to receive a new allotment of foreign share certificates, etc., granted shall be handled as follows.

(1) When stock acquisition rights, etc. are granted, they shall be handled in accordance with the classifications specified in a or b below and as specified in a or b.

(a) Cases other than those in which the deposited securities, etc. are recognized by the settlement company as having the main market on the relevant exchange

If the applicant does not notify the Company of his/her wish to subscribe for new shares by the prescribed time limit or if the settlement company deems it impossible to exercise such new share subscription rights, etc., the settlement company shall dispose of such new share subscription rights, etc. by sale. However, if the settlement company is unable to sell all or part of such Subscription Rights, etc. due to the laws and regulations or practices of the country in which the issuer of such Deposited Securities, etc. is located or due to market conditions, all, or part of such Subscription Rights, etc. will cease to be effective.

(b) If the settlement company recognizes that the deposited securities, etc. have a primary market on the relevant exchange

The settlement company will receive the Subscription Rights, etc. and transfer them to the Account through the Company. In this case, if the applicant notifies the Company of his/her desire to subscribe for new shares by the prescribed time limit and pays the payment amount to the settlement company through the Company, the settlement company shall subscribe for new shares by exercising such Subscription Rights, etc. on behalf of the applicant and shall transfer the amount to this account through the Company. If the applicant does not notify the Company of his/her desire to subscribe for new shares by the prescribed time limit, the Company shall not subscribe for the new shares.

(2) Stock split, gratis issue, capital reduction, or reverse stock split due to merger, etc. (including those having the same characteristics as those pertaining to foreign investment trust beneficiary certificates, etc., foreign investment securities, etc., covered warrants, foreign stock depository receipts and foreign beneficiary certificates for trusts issuing beneficiary certificates, etc., except those subject to withholding tax) The new shares to be allotted by the settlement company will be received by the settlement company and transferred to the Account through the Company. However, new shares of less than one share will be sold by the settlement company.

(3) In the case where share certificates other than the Depositary Receipts issued by the issuer of the Depositary Receipts are distributed, if the settlement company designates the transfer of the share certificates to be distributed and the applicant pays the amount equivalent to withholding tax, the settlement company shall receive the share certificates to be distributed and transfer them to this account through the Company, and if the settlement company designates the transfer of share certificates for less than one share or the payment of withholding tax is required, the settlement company shall transfer them to this account through the Company. In the event that the settlement company does not designate the transfer, or the applicant does not pay the amount equivalent to withholding tax imposed in Japan, the settlement company shall sell the share certificates to be distributed and pay the proceeds to the customer through the stock transfer agent. However, if the applicant fails to pay the amount equivalent to withholding tax imposed in the country, etc. where the issuer of the deposited securities, etc. is located by the prescribed time limit, in principle, the applicant will not receive the share certificates to be distributed or the proceeds from the sale of such share certificates.

(4) In the event that rights other than those set forth in Item 3 are granted, such rights shall be as determined by the settlement company.

(5) Proceeds from the sale and disposal of shares pursuant to Items 1a, 2 and 3 will be handled in accordance with Item 2a of Paragraph 1 of the preceding Article and Paragraphs 2 through 5 and 7 of the same Article.

(6) Payment of the proceeds under Item 1 and the amount equivalent to withholding tax imposed in the country, etc. where the issuer of the deposited securities, etc. under Item 3 is located shall be made in Japanese yen, and the conversion between the foreign

currency and Japanese yen shall be made at the rate determined by the settlement company or the Company. However, if the Company agrees, payment may be made in a foreign currency.

(Measures to be taken in the event of non-payment of the subscription price, etc.)

Article 9 If the applicant fails to pay to the Company by the prescribed time limit the subscription price for the exercise of the stock acquisition rights, etc., or any other price that he/she has agreed to pay to the Company for the purpose of exercising the rights of the foreign securities or receiving a stock dividend, or the amount equivalent to withholding tax, the Company may, at its discretion, pay on behalf of the applicant, in order to satisfy the applicant's obligation.

(Exercise of Voting Rights)

Article 10 The settlement company will exercise voting rights at the meeting of unitholders (including general meetings of unitholders and meetings of investment corporation creditors) in accordance with the instructions of the applicant. However, the settlement company will not exercise voting rights if this instruction is not given.

2 The instructions set forth in the preceding paragraph shall be given to the stock transfer agent by the date designated by the settlement company using the prescribed documents.

3 Notwithstanding the provisions of Paragraph 1, in cases where the Settlement Company is unable to exercise voting rights at a general shareholders' meeting pertaining to the Deposited Securities, etc. due to the laws and regulations of the country in which the issuer of the Deposited Securities, etc. is located, the applicant shall exercise the voting rights by sending the prescribed documents submitted by the applicant to the stock transfer agent to the relevant issuer by the method specified by the settlement company.

4 Notwithstanding the provisions of Paragraph 1 and the preceding Paragraph, if the laws and regulations of the country in which the issuer of the Deposited Securities, etc. is located do not allow the settlement company to exercise its voting rights at the general meeting of shareholders pertaining to such Deposited Securities, etc. without unifying its voting rights, or if the applicant is permitted to attend and exercise voting rights at the general meeting of shareholders pertaining to such Deposited Securities, etc. In cases where the settlement company is permitted to exercise its voting rights without unifying its voting rights at the general meeting of shareholders pertaining to the relevant deposited securities, etc. or where the applicant is permitted to attend the general meeting of shareholders pertaining to the relevant deposited securities, etc. and exercise its voting rights, the handling of the exercise of voting rights may be determined separately.

(Exercise of Voting Rights pertaining to Foreign Share Depositary Receipts)

Article 10-2 Voting rights at the general meeting of shareholders pertaining to the foreign share certificates, etc., represented by the rights represented by the foreign share depositary receipts shall be exercised by the issuer of such foreign share depositary receipts in accordance with the instructions of the applicant. However, if this instruction is not given, the relevant issuer will not exercise voting rights.

2 The provisions of Paragraph 2 of the preceding article shall apply mutatis mutandis to the instructions set forth in the preceding paragraph.

3 Notwithstanding the provisions of Paragraph 1, in cases where the issuer of the foreign share certificates, etc. pertaining to the rights represented by the foreign share depositary receipts is unable to exercise voting rights at the general shareholders meeting pertaining to such foreign share certificates, etc. due to the laws and regulations of the

country where the issuer of such foreign share certificates, etc. is located, the voting rights shall be exercised only when the prescribed documents submitted by the applicant to the share administration handling institution are received by the settlement company.

4 In cases where the issuer of the relevant foreign share certificates, etc. through the settlement company is unable to exercise its voting rights at the general meeting of shareholders pertaining to the relevant foreign share certificates, etc. or where the applicant is permitted to attend and vote at the general meeting of shareholders pertaining to the relevant foreign share certificates, etc., the handling of voting may be determined separately.

(Sending of Documents, etc. for General Meetings of Shareholders, etc.)

Article 11 In the case of foreign investment trust beneficiary certificates, etc. and foreign investment trust beneficiary certificates, etc., unitholders or investment corporation creditors, and in the case of foreign depository receipts, holders) will be sent to the address notified by the applicant by the share managing institution.

2 The sending of the notices set forth in the preceding paragraph may be replaced by public notice in a daily newspaper that publishes current information or by the method of keeping such notices at the stock transfer agency, if approved by the Exchange.

Chapter 3 Foreign Transactions and Domestic Over-the-Counter Transactions of Foreign Securities and Handling of Offering or Secondary Offering or Private Placement

(Instruction and Execution Method of Orders)

Article 12 The type of transaction, the place of execution and the method of execution of purchase and sales orders to be made by an applicant to the Company shall be in accordance with the prior instructions of the applicant to the extent the Company is able to comply with such instructions.

(Execution and Processing of Orders)

Article 13 The following items shall apply to orders placed by applicants with the Company for the purchase or sale of foreign securities, or for the acquisition of foreign securities to be offered or sold or privately placed by the Company

- (1) Orders for foreign transactions and subscriptions to purchase foreign securities to be offered or sold or privately placed may be processed by the Company without delay, but due to time differences, the order placement date and execution date may differ.
- (2) Orders should be placed to the Company within the time frame set by the Company.
- (3) Domestic over-the-counter transactions will be executed when requested by the customer and when the Company is able to accommodate the request.
- (4) The minimum purchase unit for foreign securities shall be determined by the Company.
- (5) The Company will send the document delivered at the time, etc. of conclusion of contract, etc. to the applicant without delay after confirming the conclusion of purchase and sale, etc.

(Date of Delivery, etc.)

Article 14 For foreign transactions, the delivery date shall be the date specified in each of the following items.

- (1) For foreign transactions, the trade date shall be the date on which the Company confirms the execution of a purchase or sale order at the execution site (or the latest business day thereafter if such date falls on a holiday).
- (2) The delivery date for the purchase and sale of foreign securities shall be the third

business day following the trade date, unless otherwise agreed by the Company with the applicant.

(Custody, Rights and Title of Foreign Securities)

Article 15 The custody, rights and title of foreign securities entrusted to us by an applicant shall be managed as set forth in the following items.

(1) The Company shall entrust the custody of foreign securities entrusted by an applicant to the Company's custodian.

(2) The custody prescribed in the preceding item shall be conducted in the name of the Company.

(3) If the foreign securities (excluding deemed foreign securities) held by the applicant are placed in the custody of the Company's custodian, the applicant shall acquire rights in proportion to the quantity of such foreign securities entered or recorded in the account for such foreign securities with the Company's custodian under the applicable laws and practices, and shall be placed in custody based on the nature of rights in respect of the quantity so acquired.

(4) The provisions of the preceding item shall apply mutatis mutandis to deemed foreign securities. The term "the foreign securities (excluding the deemed foreign securities) held by the applicant are placed in the custody of the Company's custodian" in the preceding item shall be deemed to be replaced with "the quantity pertaining to the deemed foreign securities is entered or recorded in the Company's account in the Company's custodian" and "the applicant acquires rights in proportion to the quantity of such foreign securities" shall be deemed to be replaced with "the Company acquires rights in proportion to the quantity pertaining to such deemed foreign securities".

(5) In the case of item (3), the applicant shall acquire rights in respect of the securities or certificates pertaining to such foreign securities under the applicable governing law.

(6) The rights pertaining to the Foreign Securities held by the applicant shall be transferred in proportion to the transfer volume when the Company enters or records the transfer volume in the Account.

(7) If the Company is required to register a nominee for the foreign securities to which the applicant is entitled, such nominee shall be the Company's custodian, or a person designated by such custodian.

(8) If the applicant needs to sell, change custody of, or return the foreign securities to which he/she is entitled, such sale, change of custody, or return shall be managed in accordance with the prescribed procedures. However, the applicant shall not request the return of foreign securities whose face value is not returned due to local laws and regulations in Japan.

(9) The applicant shall pay to the Company the actual costs incurred by the Company for the change of custody and return as mentioned in the preceding item, on a case-by-case basis.

(10) If the balance of any foreign securities to which the applicant is entitled is canceled by the Company's custodian in accordance with local laws and regulations due to the loss of value as securities, the balance pertaining to such cancellation in the Account shall be canceled and, unless the applicant specifically requests otherwise, the certificates pertaining to such foreign securities will be treated as if they had been destroyed.

(Securities that no longer meets selection criteria)

Article 16 In the event that a foreign investment trust security no longer meets the selection criteria specified by the Japan Securities Dealers Association (JSDA), the Company will discontinue sales of the said foreign investment trust security. In such a case, the Company will, upon the request of the applicant, act as an agent for the sale or

cancellation of the foreign investment trust securities purchased by the applicant.

(Handling of Rights Related to Foreign Securities)

Article 17 The handling of rights to foreign securities held in the custody of our company's depository shall be as follows.

- (1) Dividends, interest, profit distributions and other fruits of redemption of foreign securities deposited in the custody of the relevant depository, as well as redemption proceeds, shall be received by the Company on behalf of the applicant and paid to the applicant.
- (2) In the case of foreign securities, if the Company is unable to sell all or part of the stock acquisition rights due to the laws and regulations or practices of the country where the issuer of the foreign securities is located or due to market conditions, all or part of the stock acquisition rights will cease to be effective.
- (3) Shares allocated as a result of stock dividends, stock splits, gratis allotments, capital reductions, mergers, stock swaps, etc. will be managed in accordance with item 1.
- (4) If shares allocated pursuant to the preceding item are subject to withholding tax, notwithstanding such provisions, all such shares will be sold, and the proceeds will be treated in accordance with the provisions of item 1 unless otherwise requested by the applicant.
- (5) In the event that any rights other than those set forth in the preceding four items are granted in relation to foreign securities, all such rights shall be sold, and the proceeds shall be dealt with in accordance with the provisions of item 1, unless otherwise specifically requested by the applicant.
- (6) With respect to the exercise of voting rights or objections at a general meeting of shareholders, a creditors' meeting, a beneficial owners' meeting, or an owners' meeting, etc., the applicant's instructions shall be followed. However, if the applicant does not give instructions, the Company will not exercise voting rights or file objections.
- (7) The Company may apply reduced tax rates or tax exemptions, refunds and other procedures for withholding taxes imposed outside Japan on the fruits specified in Item 1 on behalf of the applicant.

(Various Notices)

Article 18 The Company shall give the following notices to applicants with respect to foreign securities entrusted to the Company's custody.

- (1) Notification of the issuance of shares for subscription, stock splits, reverse stock splits, or other events that may cause a material change in the status of shareholders, beneficiaries, or holders.
 - (2) Notification of dividends, interest, profit distribution, redemption money, etc.
 - (3) Notification of mergers and other important general shareholders' meeting proposals.
- 2 In addition to the notification in the preceding paragraph, the Company or the issuer of the foreign investment trust securities shall send reports and other documents concerning the settlement of accounts for the foreign investment trust securities for which custody has been entrusted to the Company. However, the Company will not send reports and other documents concerning the settlement of accounts for foreign investment trust securities unless the applicant requests otherwise, especially when the contents of such reports and other documents are published in a daily newspaper that publishes matters related to current affairs.

(Notices, etc. from the Publisher)

Article 19 Notices, documents, etc. delivered by the Issuer shall be kept by the Company for 3 years (1 year for Overseas CDs and Overseas CPs) from the date of arrival at the

Company and shall be made available for inspection. However, if the applicant requests the Company to send them, the Company shall send them to the applicant.

2 The actual costs incurred in sending notices and materials, etc. to the applicant pursuant to the proviso of the preceding paragraph shall be paid by the applicant to the Company on a case-by-case basis, except for those pertaining to foreign investment trust certificates.

(Fees, etc.)

Article 20 Fees and payment dates, etc. for the execution of transactions shall be as set forth in the following items.

(1) For foreign transactions of foreign securities, trading fees, taxes, dues, and other assessments in financial instruments markets other than Japan, as well as the prescribed brokerage commission, shall be paid by the applicant to the Company by the delivery date specified in Article 14.2.

(2) For applications for acquisitions related to the offering and secondary offering or private placement of foreign investment trust securities, the prescribed fees for the fund and the prescribed taxes, dues, and other assessments for the place of order shall be paid by the applicant to the Company by the payment date specified in the prospectus and other documents.

2 With respect to special handling as instructed by the applicant, the actual costs incurred by the Company shall be paid by the applicant to the Company on a case-by-case basis.

(Receipt and Payment of Foreign Currency, etc.)

Article 21 Transfer of foreign currency for transactions in foreign securities shall, in principle, be made by way of a transfer between a foreign currency deposit account opened by the applicant in his/her own name and a foreign currency deposit account in the name of the Company designated by the Company.

(Transfer of money)

Article 22 The transfer of money between the Depositor and the Company with respect to transactions, etc. of foreign securities prescribed in this Chapter shall be made in yen or in foreign currency (limited to foreign currency designated by the Depositor to the extent the Company is able to accept it). In this case, the transfer of money between foreign currency and yen shall be made in yen. In this case, the conversion between foreign currency and yen shall be made at the rate determined by the Company on the conversion date, unless otherwise agreed or specified.

2 The conversion date in the preceding paragraph shall be the trade date for the trading value, and the date when we confirm receipt of the full amount for settlement of transactions as stipulated in Article 17, Items 1 through 4.

Chapter 4 Miscellaneous Provisions**(Delivery of Report of Outstanding Transaction Balance)**

Article 23 An applicant shall periodically receive a report on the balance of foreign securities for which he/she entrusts the custody of the securities to the Company. However, if the applicant requests, the Company shall substitute the method of receiving delivery without delay after the settlement of delivery concerning the transaction.

2 Notwithstanding the provision of the preceding paragraph, in cases where the Company is not required by laws and regulations to deliver a document to the applicant at the time of conclusion of a contract, etc. the applicant shall receive a transaction balance

report without delay after the settlement of delivery of the transaction, except as otherwise provided by laws and regulations.

3 Even in cases where the Company is required to deliver a transaction balance report to an applicant without delay after the settlement of delivery concerning a transaction, the Company may deliver a transaction balance report on a regular basis instead of delivering a transaction balance report without delay after the settlement of delivery concerning a transaction, with respect to the items specified by laws and regulations.

(Notification of Common Number)

Article 24 In accordance with the provisions of the Act on the Use, etc. of a Number to Identify Specific Individuals in Administrative Procedures (the "Number Act") and other related laws and regulations, an applicant shall, when opening an account, provide a common number (an individual number prescribed in Article 2, Paragraph 5 of the Number Act or a corporate number prescribed in Paragraph 15 of the same article. In such cases, the applicant's common number shall be reported to the Company. In such cases, the Company shall confirm the identity of the applicant in accordance with the provisions of the Numbering Act and other applicable laws and regulations.

(Items to be Notified)

Article 24-2 The applicant shall notify the Company of his/her address (or location), name, seal, and common number, etc. in the documents prescribed by the Company.

(Notification of Changes in Notified Matters)

Article 25 The applicant shall immediately notify the Company of any change in the address (or location), name, or common number, etc. notified to the Company, or of the loss of the registered seal, in accordance with the procedures prescribed by the Company.

(Exemption from Liability for Failure to Notify, etc.)

Article 26 In the event that the Company incurs any damage to the applicant due to failure or delay in notification as provided in the preceding Article, the Company shall be exempted from liability.

(Effect of Notification)

Article 27 In the event that any notice concerning the Account sent by us to the applicant is delayed or fails to arrive due to the applicant's change of address, absence, or other reasons attributable to the applicant, we may treat such notice as having arrived at the place where it would normally have arrived.

(Account Management Fee)

Article 28 The applicant shall pay to SOFTBANK TELECOM an account management fee as an expense for various procedures stipulated in these Terms and Conditions, as determined by SOFTBANK TELECOM.

(Termination of Contract)

Article 29 This agreement shall be canceled in the event that any of the following items applies

- (1) When the applicant requests cancellation of the contract.
- (2) When the applicant violates any of the provisions of this agreement and the Company is notified of the termination of this agreement.
- (3) When the Company has made a false declaration with respect to the commitment made by the applicant at the time of application for opening an account, and the Company

has offered to terminate the contract.

(4) When the applicant is recognized to be an anti-social force such as a member of organized crime syndicate, a company related to organized crime syndicate, or a so-called "general meeting house", and the Company requests cancellation of the contract.

(5) When the applicant makes violent demands or unreasonable demands beyond legal responsibility, and the Company finds it difficult to continue the contract and offers cancellation.

(6) In addition to the preceding items, when any of the reasons specified by the Company as reasons for which it is deemed appropriate to cancel the contract, or when the Company offers cancellation to the applicant due to unavoidable circumstances.

2 Upon cancellation of the contract based on the preceding paragraph, the foreign securities and money in custody shall be returned in a manner determined by the Company. With respect to foreign securities in custody that are difficult to return in their original state, the Company shall, in accordance with the instructions of the applicant, redeem them or sell them in reverse, etc., and return the proceeds of sale, etc., in accordance with the method prescribed by the Company.

(Indemnification)

Article 30 The Company shall be exempted from liability for the following losses

(1) Damages arising from the delay or inability to execute transactions, transfer money, or take custody due to force majeure, such as natural disasters, political upheaval, strike, sudden change in foreign currency conditions, closure of foreign exchange markets, etc.

(2) Damage caused by reasons beyond control, such as errors or delays in telegraphic or postal services.

(3) Damages arising from the transfer of money, the return of entrusted securities, or any other processing based on the Company's recognition that the seal impression on the documents prescribed by the Company is identical with the seal registered with the Company.

(Governing Law and Agreed Jurisdiction)

Article 31 The rights and obligations between an applicant and the Company with respect to transactions in foreign securities shall be governed by the laws of Japan. However, if the applicant specifically requests and the Company complies with such request, the laws of the country in which such request is made shall apply.

2 The Company may designate a court of competent jurisdiction from among the courts having jurisdiction over the location of the Company's head office or branch office as the court of competent jurisdiction for lawsuits concerning transactions in foreign securities between the applicant and the Company.

(Amendment to the Article of Agreement)

Article 32 These General Terms and Conditions may be revised in accordance with Article 548-4 of the Civil Code in the event of changes in laws and regulations, instructions by supervisory authorities, or other necessities. The Company shall publicize the revision, the content of the revised provisions, and the effective date of the revision via the Internet or other appropriate means by the time the revision becomes effective.

(Consent for Provision of Personal Data to Third Parties)

Article 33 In the following cases, an applicant shall consent to the provision of his/her personal data (address, name, contact information, date of birth, quantity of foreign securities held, and other data limited to the extent necessary for the relevant case) to the party specified in each item.

- (1) When applying reduced tax rates or tax exemptions, refunds, or other procedures with respect to withholding taxes imposed outside Japan on the fruits of dividends, interest, profit distributions, etc. of foreign securities. The tax authorities of the relevant country, etc., the depositary of the foreign securities, or a person who has been delegated by them to perform the said procedures
- (2) In the case of applying reduced tax rates or exemptions from withholding tax imposed outside Japan on dividends, interest, profit distributions and other fruits of foreign securities pertaining to the rights represented by the depositary receipts, a tax authority of the relevant country, etc., a custodian of the relevant foreign securities, the issuer of the relevant depositary receipts or the depositary, or a person who has been delegated by them to perform the relevant procedures.
- (3) Where the issuer of foreign securities pertaining to the rights represented by the foreign securities or the deposited securities prepares a securities report or other documents required under domestic or non-Japanese laws or regulations or rules of a financial instruments exchange, etc. (the "laws and regulations, etc.").
- (4) Where the supervisory authority of a financial instruments market other than Japan (including a self-regulatory organization approved by the said supervisory authority) conducts an investigation based on the laws and regulations of the said country, etc. for the purpose of money laundering, criminal cases involving securities transactions or ensuring fairness of transactions in the said financial instruments market, and it is clear that the contents of the investigation will not be used in criminal proceedings conducted by a court or judge or for other purposes; and the relevant supervisory authority, foreign securities dealers or custodian institutions involved in the purchase and sale of such foreign securities.

2 The Applicant is required by the U.S. and Japanese governments to report the following items as reportable by the Company under the Foreign Account Tax Compliance Act ("FATCA"). If we determine that any of the following items applies or may apply to the applicant, the applicant's information (name/name, address/location, U.S. taxpayer identification number, account number, account balance, amount of income generated in the account, and other information specified by the U.S. tax authorities) will be provided to the U.S. tax authorities for the purpose of tax enforcement by the U.S. tax authorities.

- (1) Any natural person, corporation, or other entity liable for tax in the United States.
- (2) A non-U.S. corporation or other organization in which a natural person liable for U.S. tax is a substantial controlling person.
- (3) Financial institutions that do not participate in the FATCA framework (except those treated as inapplicable beneficiaries for purposes of applying Sections 1471 and 1472 of the U.S. Internal Revenue Code).

The foreign countries to which the Company will provide the information are as listed on the Company's website.

As of April 1, 2025
Interactive Brokers Securities Japan Inc.