

IBIDEN CO., LTD.  
Share Handling Regulations

Chapter I . General Provisions

Article 1. (Purpose)

The procedures for exercise of shareholders' right and other share-related procedures shall be governed by the provisions set forth by Japan Securities Depository Center, Inc. (hereinafter referred to as "JASDEC") and the account management institutions including securities company, etc. (hereinafter referred to as "Securities Company, etc."), with which shareholders have their transfer accounts, and by the provisions of these Regulations under Article 10 (Share Handling Regulations) and Article 11 (Shareholders Register Manager) of the Articles of Incorporation.

Article 2. (Shareholders Register Manager)

Shareholders Register Manager and Share Handling Place shall be indicated as follows:

Shareholders Register Manager:

The Sumitomo Mitsui Trust Bank, Limited  
4-1, Marunouchi 1-chome, Chiyoda-ku, Tokyo

Share Handling Place:

The Sumitomo Mitsui Trust Bank, Limited, Nagoya Branch  
15-33, Sakae 3-chome, Naka-ku, Nagoya, Aichi

Chapter II . Record etc. in the Shareholders Register

Article 3. (Record in the Shareholders Register)

1. Any change of records in the shareholders register shall be made by notices such as the notice of general shareholders from JASDEC (other than the notice (hereinafter referred to as the "Individual Shareholders Notice") as stipulated in Article 154, Paragraph 3 of the Law Concerning Book-Entry Transfer of Corporate Bonds, Stocks, etc. (hereinafter referred to as the "Transfer Law")).
2. Other than the case as set forth above, in issuance of new shares or in other cases as required by the relevant laws or ordinances, records or changes in the shareholders register shall be made without notices from JASDEC.

3. Records in the shareholders register shall be made with the characters and symbols designated by JASDEC.

Article 4. (Notification relating to the Shareholders Register)

A shareholder shall register its name and address through Securities Company, etc. or JASDEC in accordance with the procedures provided by JASDEC. The same shall apply to any change thereof.

Article 5. (Legal Representative)

A legal representative such as a person having parental authority or a guardian of a shareholder shall notify its name and address through Securities Company, etc. or JASDEC in accordance with the procedures as provided by JASDEC. The same shall apply to any change or removal thereof.

Article 6. (Notification of Address by Foreign Resident Shareholders, etc.)

1. A shareholder residing in a foreign country or its legal representative shall appoint its standing proxy in Japan, or designate a mailing address in Japan to receive notices.
2. The name and address of the standing proxy or the mailing address to receive notices provided in the preceding paragraph shall be notified through Securities Company, etc. or JASDEC in accordance with the procedures as provided by JASDEC. The same shall apply to any change or removal thereof.

Article 7. (Representatives of Corporate Shareholders)

If a shareholder is a corporation, one representative of such corporation shall be notified through Securities Company, etc. or JASDEC in accordance with the procedures as provided by JASDEC. The same shall apply to any change thereof.

Article 8. (Representative of Jointly Owned Shares)

Shareholders who jointly own shares shall appoint one (1) representative, and submit a notification thereof through Securities Company, etc. or JASDEC in accordance with the procedures as provided by JASDEC. The same shall apply to any change thereof.

Article 9. (Confirmation of Notification Made by way of JASDEC)

A notification stipulated in the preceding Article 5, which is submitted through

Securities Company, etc. or JASDEC, shall be deemed as a notification from the shareholder.

#### Article 10. (Registered Pledgees for Shares)

The provisions of this Chapter shall apply mutatis mutandis to the registered pledgees for shares.

### Chapter III. Identification of Shareholders

#### Article 11. (Identification of Shareholders)

1. If a shareholder (including a shareholder to whom the Individual Shareholders Notice is given) claims or exercises other shareholder rights or submits a notification (hereinafter collectively referred to as the “Claims, etc.”), such shareholder shall attach or provide an evidence to support that the shareholder is the very person who made such Claims, etc. (hereinafter referred to as the “Evidencing Materials, etc.”), unless otherwise verified by the Company that the Claims, etc. were made by the said shareholder.
2. The Claims, etc. made by any shareholder to the Company through the Securities Company, etc. or JASDEC shall be deemed as the Claims, etc. made by such shareholder, and submission of the Evidencing Materials, etc. is not required.
3. The Claims, etc. by a proxy shall be made pursuant to the provisions of the preceding two paragraphs with a letter of proxy attached thereto, bearing a signature or the name and seal of the shareholder (as well as a certificate of registered seal impression or other materials evidencing that the letter of proxy is authentic, if the Company deems it necessary to verify the authenticity thereof). In such a letter of proxy, the name and address of a delegate shall be indicated.
4. Provisions of the preceding paragraphs 1 and 2 shall apply mutatis mutandis to the proxy.
5. The Company may withhold acceptance of the Claims, etc. until completion of the verification procedures for the person making such Claims, etc. as provided in the preceding paragraphs 1, 3, and 4.

### Chapter IV. Methods for Right Exercise by Shareholders

#### Article 12. (Requests for materials in paper from and statements of objections)

Requests for the provision in paper from of the contents of reference materials, etc., for the general meeting of shareholders that are provided electronically as specified in Article 325-5, paragraph 1 of the Companies Act (hereinafter referred to as

“Requests for Materials in Paper Form”), as well as statements of objections, as specified in Paragraph 5 of the same, shall be made in writing. However, Requests for Materials in Paper Form made through Securities Companies and JASDEC shall be made in accordance with the regulations adopted by Securities Companies and JASDEC.

Article 13. (Procedures for Exercising Minority Shareholder’s Right, etc.)

If the minority shareholder’s right is directly exercised against the Company in accordance with Article 147, Paragraph 4 of the Transfer Law, a document bearing the signature or the name and seal of the shareholder exercising the said right shall be submitted with the receipt slip of the Individual Shareholders Notice attached thereto.

Article 14. (Description of Shareholder Suggested Proposals in Reference Materials for Shareholders’ Meeting)

If a proposal for an agenda item of a shareholders’ meeting is submitted by a shareholder, the length prescribed by the corporation under Article 93, Paragraph 1 of the Rules for Enforcement of the Companies Act shall be as follows:

- (1) Reason for Proposal: 400 letters/characters for each proposal;
- (2) If the proposal is on appointment of a director/corporate auditor, the matters to be indicated on a reference material for a shareholders’ meeting: 400 letters/characters for each candidate.

Chapter V. Purchase of Fractional Unit Shares

Article 15. (Method of Requesting Purchase of Fractional Unit Shares)

In case that purchase of fractional unit shares is requested, such request shall be made through Securities Company, etc. or JASDEC as stipulated by JASDEC.

Article 16. (Determination of Purchase Price)

1. The purchase price per share for a purchase request shall be the closing price per share at the Tokyo Stock Exchange on the day on which the purchase request is received at the Share Handling Place of the Shareholders Register Manager as provided in Article 2 hereof; provided, however, that if no sales of the share take place on the said day, or the said day falls on a holiday of the said stock exchange, the purchase price per share shall be the price per share settled at the first sale thereafter.

2. The purchase price shall be the amount obtained by multiplying the purchase price per share referred to in the preceding paragraph by the number of shares requested for purchase.

#### Article 17. (Payment of Purchase Price)

1. The Company shall pay, unless otherwise set forth thereby, the purchase price on the fourth business day from the following day on which the purchase price per share is determined as stipulated by the JASDEC; provided, however, that if the purchase price contains the right to dividend from surplus or stock split, etc., the Company shall pay the purchase price not later than the record date thereof.
2. A person requesting share purchase may request payment of the purchase price to be transferred to the bank deposit account designated by such person or in cash through Japan Post Bank Co., Ltd.

#### Article 18. (Transfer of Purchased Shares)

The fractional unit shares requested for purchase shall be transferred to the transfer account of the Company on the date of payment or completion of the procedures for payment of the purchase price in accordance with the preceding Article 16 (Payment of Purchase Price).

### Chapter VI. Supplemental Purchase of Shares for Fractional Unit Shares

#### Article 19. (Method of Request for Supplemental Purchase)

In case that a shareholder who holds fractional unit shares requests the Company to sell him/her shares in such number that will constitute one unit when added to such fractional unit shares (hereinafter referred to as the “Request for Supplemental Purchase”), such request shall be made through Securities Company, etc. or JASDEC as stipulated by JASDEC.

#### Article 20. (Request in Excess of Available Treasury Shares)

If the total number of shares requested in the Requests for Supplemental Purchase on one day exceeds the number of treasury shares available for transfer by the Company (excluding the number of treasury shares held thereby for specific purposes), none of the Requests for Supplemental Purchase on the said day shall take effect.

Article 21. (Effective Date of Request for Supplemental Purchase)

A Request for Supplemental Purchase shall take effect on the day when the said Request for Supplemental Purchase is received at the Share Handling Place of the Shareholders Register Manager referred to in Article 2 hereof.

Article 22. (Suspension of Acceptance of Request)

1. The Company shall suspend acceptance of Request for Supplemental Purchase every year for the period starting from the tenth (10th) business day prior to and ending on the respective dates listed below:
  - (1) March 31;
  - (2) September 30; and
  - (3) Other dates as stipulated by JASDEC, such as the record date of shareholders, etc.
2. Notwithstanding the preceding paragraph, if the Company considers necessary, it may establish additional suspension period for acceptance of Request for Supplemental Purchase.

Article 23. (Determination of Purchase Price)

1. A supplemental purchase price per share shall be the closing price on the Tokyo Stock Exchange on the effective date of the Request for Supplemental Purchase; provided, however, that if there are no sales on the said day, or the said day falls on a holiday of the said stock exchange, the supplemental purchase price per share shall be the price settled for the first sale thereafter.
2. The supplemental purchase price shall be the amount obtained by multiplying the supplemental purchase price per share as calculated in the preceding paragraph by the number of shares requested for Supplemental Purchase.

Article 24. (Transfer of Shares)

The shareholder requesting supplemental purchase shall request through the Securities Company, etc., as stipulated by JASDEC transfer of the shares requested for Supplemental Purchase to the transfer account of the said shareholder on the day when it is confirmed that the supplemental purchase price has been transferred to the bank deposit account designated by the Company.

Chapter VII. Special Treatment of Special Account

Article 25. (Special Treatment of Special Account)

Identification of a shareholder who opened a special account and other treatments related to the special account shall be in accordance with the provisions stipulated by JASDEC as well as the procedures provided by the account management institution of the said special account.

## Chapter VIII. Miscellaneous

### Article 26.

Amendments to these Regulations shall be subject to resolutions of the Board of Directors.

### Article 27.

These Regulations shall be enforced on January 1, 2025.

December 1, 1962: Established  
April 1, 1967: Partially amended  
November 29, 1974: Partially amended  
October 1, 1982: Partially amended  
November 1, 1991: Partially amended  
June 30, 1995: Partially amended  
October 1, 1999: Partially amended  
April 1, 2000: Partially amended  
December 4, 2000: Partially amended  
April 2, 2001: Partially amended  
October 1, 2001: Partially amended  
June 1, 2002: Partially amended  
March 17, 2003: Partially amended  
June 25, 2003: Partially amended  
June 23, 2006: Partially amended  
September 30, 2007: Partially amended  
January 5, 2009: Totally amended  
April 1, 2012: Partially amended  
September 1, 2022: Partially amended  
January 1, 2025: Partially amended