Reference Documents for the 37th Annual General Meeting of Shareholders (Appendix)

Proposal 2 Approval of Share Transfer Plan

Attachments 2 – 9

Miahelsa Corporation

(Attachment 2)

Miahelsa Corporation Series 1 Share Acquisition Rights (Share-based Remuneration-type Stock Options)

1. Number of share acquisition rights

4

Furthermore, the total number of shares that may be received as a result of the exercise of the share acquisition rights is 4,000 shares of the common stock of the Company, and if the number of shares granted in relation to the share acquisition rights is adjusted in accordance with the following "Class and number of shares underlying the share acquisition rights and the calculation method thereof," the total number of shares that may be received will be the adjusted number of shares to be granted multiplied by the number of share acquisition rights.

2. Amount to be paid for the share acquisition rights offered, the calculation method thereof, or the fact that payment will not be required

The issue price of each share acquisition right will be 2,700 yen.

3. Details of the share acquisition rights

(1) Class and number of shares underlying the share acquisition rights and the calculation method thereof

The number of shares underlying each share acquisition right (the "number of shares to be granted") will be 1,000 shares of the Company's common stock.

Furthermore, the number of shares to be granted will be adjusted with the following formula if the Company conducts a share split (including a gratis allotment of common stock of the Company; hereinafter, the same applies) or consolidation of shares after the allotment date of the share acquisition rights; provided, however, that this adjustment will only apply to the number of shares underlying the share acquisition rights that have not been exercised at that time, and any fractions of less than one (1) share arising as a result of the adjustment will be rounded down.

Adjusted number of shares to be granted =

Unadjusted number of shares to be granted × Split (or consolidation) ratio

In addition, if the Company conducts a merger, company split, or reduces its capital after the allotment date of the share acquisition rights, or in other equivalent cases that require an adjustment to the number of shares to be granted, the number of shares to be granted will be appropriately adjusted within a reasonable scope.

(2) Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof

The amount of property to be contributed upon exercise of the share acquisition rights will be the amount to be paid per share (the "exercise price") multiplied by the number of shares to be granted.

The exercise price will be 270 yen.

Furthermore, if the Company conducts a share split or consolidation of shares after the allotment date of the share acquisition rights, the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{1}{\text{Split (or consolidation) ratio}}$$

In addition, if the Company issues new shares or disposes of treasury shares of the Company's common stock at a price below fair value after the allotment date of the share acquisition rights (excluding cases when new shares are issued or treasury shares are disposed of pursuant to the exercise of share acquisition rights, and cases when treasury shares are transferred as a result of a share exchange), the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{\text{Number of shares already issued} + \dfrac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Fair value per share prior to new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

Furthermore, the "number of shares already issued" in the above formula refers to the total number of common stocks issued by the Company excluding the number of treasury shares of the Company's common stock. In addition, if the Company disposes of treasury shares of common stock, the "number of new shares to be issued" will be replaced with the "number of treasury shares to be disposed of."

Furthermore, in addition to the above, if, after the allotment date of the share acquisition rights, the

Company conducts a merger with another company, if the Company conducts a company split, or in other equivalent cases that require an adjustment to the exercise price, the Company may appropriately adjust the exercise price within a reasonable scope.

(3) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised (the "exercise period") will last from February 11, 2015 to January 26, 2025.

(4) Matters related to increases in capital and legal capital surplus

1) The amount by which capital will be increased upon the issuance of shares as a result of the exercise of the share acquisition rights will be half of the maximum increase in capital, etc. calculated in accordance with the provisions of Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fractions of less than one (1) yen arising as a result of the calculation will be rounded up.

2) If shares are issued as a result of the exercise of the share acquisition rights, the amount by which legal capital surplus will be increased will be the maximum increase in capital, etc. as described in the above item 1), excluding the amount of the increase in capital as provided for in the above item 1).

(5) Restrictions on the acquisition of the share acquisition rights by transfer

Approval by resolution of the Board of Directors of the Company is required for the acquisition of the share acquisition rights by transfer.

(6) Exercise conditions on the share acquisition rights

1) If any of the circumstances described in each of the following items occurs during the exercise period of the share acquisition rights, the persons to whom share acquisition rights are allotted (the "share acquisition rights holders") will be unable to exercise any remaining share acquisition rights.

(a) If the issuance, etc. of common stocks of the Company is conducted at a price below the exercise price defined in "Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof" (excluding "cases when the amount to be paid is particularly advantageous," as defined in Article 199, Paragraph 3 and Article 200, Paragraph 2 of the Companies Act).

(b) If the common stock of the Company underlying the share acquisition rights is not listed on any financial instruments exchange in Japan, and sales, purchases, or other transactions are conducted at a price below the exercise price defined in "Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof" (provided, however, that this excludes cases when transactions are conducted at a price that is recognized as being significantly lower than the value of the shares at the time of the transaction, owing to the objectives of capital measures or other reasons).

(c) If the common stock of the Company underlying the share acquisition rights is listed on a financial instruments exchange in Japan, and the closing price of the Company's common stock in ordinary trading on the relevant financial instruments exchange falls below the exercise price defined in "Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof."

(d) If the common stock of the Company underlying the share acquisition rights is not listed on any financial instruments exchange in Japan, and the Company's shares are valued at an amount below the exercise price defined in "Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof" by the DCF method or other similar methods used for comparison of companies, based on a record date of the final day of relevant fiscal year (provided, however, that the Board of Directors of the Company will assess the applicability of this paragraph, after consulting with a body capable of valuing shares, in the event that the valuation of the Company's shares is given within a certain range).

2) If the total number of shares issued by the Company will exceed the total number of authorized shares at that time as a result of the exercise of the share exercise acquisition rights, the share exercise rights may not be exercised.

3) Fractions of less than one (1) share acquisition right may not be exercised.

4. Allotment date of the share acquisition rights

February 10, 2015

5. Circumstances under which the Company may acquire the share acquisition rights and acquisition conditions

(1) If approval is received at a General Meeting of Shareholders (or by resolution of the Board of Directors for items that do not require approval at the General Meeting of Shareholders) for a merger agreement with the Company as the disappearing company, a split agreement or split plan for a company split with the Company as the split company, or a share exchange agreement or share transfer plan where the Company will become a wholly owned subsidiary, the Company may acquire all of the share acquisition rights

without consideration upon the arrival of a day separately determined by the Board of Directors.

(2) If, prior to the exercise of rights by the share acquisition rights holder, the share acquisition rights become unable to be exercised owing to the provisions of the above "Exercise conditions on the share acquisition rights," the Company may acquire the share acquisition rights without consideration.

6. Treatment of share acquisition rights in the event of organizational restructuring

If the Company conducts a merger (limited to those where the Company will disappear as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (hereinafter, collectively referred to as "organizational restructuring"), in each case, the Company will deliver share acquisition rights of the stock company (the "reorganized company"), as listed in (a) through (e) of Article 236, Paragraph 1, item (viii) of the Companies Act, to share acquisition rights holders on the effective date of the organizational restructuring, in accordance with the conditions below; provided, however, that this will only apply in cases when there are provisions to the effect that share acquisition rights of the reorganized company will be delivered in accordance with the conditions below in the absorption-type merger agreement, consolidation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

(1) Number of share acquisition rights of the reorganized company to be delivered

A number of share acquisition rights will be delivered that is the same as the number of share acquisition rights held by each share acquisition rights holder.

(2) Class of shares of the reorganized company underlying the share acquisition rights

The class of shares will be shares of the common stock of the reorganized company.

(3) Number of shares of the reorganized company underlying the share acquisition rights

The number of shares will be determined in accordance with the provisions of the above item 3 (1), after taking into consideration the terms of the organizational restructuring.

(4) Amount of property to be contributed when exercising the share acquisition rights

The amount of property to be contributed when exercising the delivered share acquisition rights will be the amount obtained by multiplying the exercise price after restructuring, which is calculated by adjusting the exercise price as provided for in the above item 3 (2), after taking into consideration the terms of the organizational restructuring, by the number of shares of the reorganized company underlying the share acquisition rights, as determined in accordance with the above item 6 (3).

(5) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised will be from either the first day of the exercise period as provided for in the above item 3 (3) or the effective date of the organizational restructuring, whichever is later, until the final day of the exercise period as provided for in the above item 3 (3).

(6) Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights

Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights will be determined in accordance with the above item 3 (4).

(7) Restrictions on the acquisition of the share acquisition rights by transfer

In terms of restrictions on the acquisition of the share acquisition rights by transfer, approval by resolution of the Board of Directors of the reorganized company will be required.

(8) Other exercise conditions of the share acquisition rights

Other exercise conditions of the share acquisition rights will be determined in accordance with the above item 3 (6).

(9) Reasons for the acquisition of the share acquisition rights and the conditions thereof

Reasons for the acquisition of the share acquisition rights and the conditions thereof will be determined in accordance with the above item 5.

(10) Other conditions will be determined in accordance with the conditions of the reorganized company.

7. Matters related to share acquisition right certificates for the share acquisition rights

The Company will not issue share acquisition right certificates for the share acquisition rights.

8. Date of monetary payment in exchange for the share acquisition rights

February 27, 2015

(Attachment 3)

Miahelsa Holdings Corporation Series 1 Share Acquisition Rights (Share-based Remuneration-type Stock Options)

1. Number of share acquisition rights

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Furthermore, the total number of shares that may be received as a result of the exercise of the share acquisition rights is 4,000 shares of the common stock of the Company, and if the number of shares granted in relation to the share acquisition rights is adjusted in accordance with the following "Class and number of shares underlying the share acquisition rights and the calculation method thereof," the total number of shares that may be received will be the adjusted number of shares to be granted multiplied by the number of share acquisition rights.

2. Amount to be paid for the share acquisition rights offered, the calculation method thereof, or the fact that payment will not be required

Monetary payment in exchange for the share acquisition rights will not be required.

3. Details of the share acquisition rights

(1) Class and number of shares underlying the share acquisition rights and the calculation method thereof

The number of shares underlying each share acquisition right (the "number of shares to be granted") will be 1,000 shares of the Company's common stock.

Furthermore, the number of shares to be granted will be adjusted with the following formula if the Company conducts a share split (including a gratis allotment of common stock of the Company; hereinafter, the same applies) or consolidation of shares after the allotment date of the share acquisition rights; provided, however, that this adjustment will only apply to the number of shares underlying the share acquisition rights that have not been exercised at that time, and any fractions of less than one (1) share arising as a result of the adjustment will be rounded down.

Adjusted number of shares to be granted =
Unadjusted number of shares to be granted × Split (or consolidation) ratio

In addition, if the Company conducts a merger, company split, or reduces its capital after the allotment date of the share acquisition rights, or in other equivalent cases that require an adjustment to the number of shares to be granted, the number of shares to be granted will be appropriately adjusted within a reasonable scope.

(2) Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof

The amount of property to be contributed upon exercise of the share acquisition rights will be the amount to be paid per share (the "exercise price") multiplied by the number of shares to be granted.

The exercise price will be 270 yen.

Furthermore, if the Company conducts a share split or consolidation of shares after the allotment date of the share acquisition rights, the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{1}{\text{Split (or consolidation) ratio}}$$

In addition, if the Company issues new shares or disposes of treasury shares of the Company's common stock at a price below fair value after the allotment date of the share acquisition rights (excluding cases when new shares are issued or treasury shares are disposed of pursuant to the exercise of share acquisition rights, and cases when treasury shares are transferred as a result of a share exchange), the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{\text{Number of shares already issued} + \dfrac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Fair value per share prior to new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

Furthermore, the "number of shares already issued" in the above formula refers to the total number of common stocks issued by the Company excluding the number of treasury shares of the Company's common stock. In addition, if the Company disposes of treasury shares of common stock, the "number of new shares to be issued" will be replaced with the "number of treasury shares to be disposed of."

Furthermore, in addition to the above, if, after the allotment date of the share acquisition rights, the

Company conducts a merger with another company, if the Company conducts a company split, or in other equivalent cases that require an adjustment to the exercise price, the Company may appropriately adjust the exercise price within a reasonable scope.

(3) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised (the "exercise period") will last from October 1, 2021 to January 26, 2025.

(4) Matters related to increases in capital and legal capital surplus

1) The amount by which capital will be increased upon the issuance of shares as a result of the exercise of the share acquisition rights will be half of the maximum increase in capital, etc. calculated in accordance with the provisions of Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fractions of less than one (1) yen arising as a result of the calculation will be rounded up.

2) If shares are issued as a result of the exercise of the share acquisition rights, the amount by which legal capital surplus will be increased will be the maximum increase in capital, etc. as described in the above item 1), excluding the amount of the increase in capital as provided for in the above item 1).

(5) Restrictions on the acquisition of the share acquisition rights by transfer

Approval by resolution of the Board of Directors of the Company is required for the acquisition of the share acquisition rights by transfer.

(6) Exercise conditions on the share acquisition rights

1) If any of the circumstances described in each of the following items occurs during the exercise period of the share acquisition rights, the persons to whom share acquisition rights are allotted (the "share acquisition rights holders") will be unable to exercise any remaining share acquisition rights.

(a) If the issuance, etc. of common stocks of the Company is conducted at a price below the exercise price defined in "Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof" (excluding "cases when the amount to be paid is particularly advantageous," as defined in Article 199, Paragraph 3 and Article 200, Paragraph 2 of the Companies Act).

(b) If the common stock of the Company underlying the share acquisition rights is not listed on any financial instruments exchange in Japan, and sales, purchases, or other transactions are conducted at a price below the exercise price defined in "Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof" (provided, however, that this excludes cases when transactions are conducted at a price that is recognized as being significantly lower than the value of the shares at the time of the transaction, owing to the objectives of capital measures or other reasons).

(c) If the common stock of the Company underlying the share acquisition rights is listed on a financial instruments exchange in Japan, and the closing price of the Company's common stock in ordinary trading on the relevant financial instruments exchange falls below the exercise price defined in "Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof."

(d) If the common stock of the Company underlying the share acquisition rights is not listed on any financial instruments exchange in Japan, and the Company's shares are valued at an amount below the exercise price defined in "Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof" by the DCF method or other similar methods used for comparison of companies, based on a record date of the final day of relevant fiscal year (provided, however, that the Board of Directors of the Company will assess the applicability of this paragraph, after consulting with a body capable of valuing shares, in the event that the valuation of the Company's shares is given within a certain range).

2) If the total number of shares issued by the Company will exceed the total number of authorized shares at that time as a result of the exercise of the share exercise acquisition rights, the share exercise rights may not be exercised.

3) Fractions of less than one (1) share acquisition right may not be exercised.

4. Allotment date of the share acquisition rights

October 1, 2021

5. Circumstances under which the Company may acquire the share acquisition rights and acquisition conditions

(1) If approval is received at a General Meeting of Shareholders (or by resolution of the Board of Directors for items that do not require approval at the General Meeting of Shareholders) for a merger agreement with the Company as the disappearing company, a split agreement or split plan for a company split with the Company as the split company, or a share exchange agreement or share transfer plan where the Company will become a wholly owned subsidiary, the Company may acquire all of the share acquisition rights

without consideration upon the arrival of a day separately determined by the Board of Directors.

(2) If, prior to the exercise of rights by the share acquisition rights holder, the share acquisition rights become unable to be exercised owing to the provisions of the above "Exercise conditions on the share acquisition rights," the Company may acquire the share acquisition rights without consideration.

6. Treatment of share acquisition rights in the event of organizational restructuring

If the Company conducts a merger (limited to those where the Company will disappear as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (hereinafter, collectively referred to as "organizational restructuring"), in each case, the Company will deliver share acquisition rights of the stock company (the "reorganized company"), as listed in (a) through (e) of Article 236, Paragraph 1, item (viii) of the Companies Act, to share acquisition rights holders on the effective date of the organizational restructuring, in accordance with the conditions below; provided, however, that this will only apply in cases when there are provisions to the effect that share acquisition rights of the reorganized company will be delivered in accordance with the conditions below in the absorption-type merger agreement, consolidation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

(1) Number of share acquisition rights of the reorganized company to be delivered

A number of share acquisition rights will be delivered that is the same as the number of share acquisition rights held by each share acquisition rights holder.

(2) Class of shares of the reorganized company underlying the share acquisition rights

The class of shares will be shares of the common stock of the reorganized company.

(3) Number of shares of the reorganized company underlying the share acquisition rights

The number of shares will be determined in accordance with the provisions of the above item 3 (1), after taking into consideration the terms of the organizational restructuring.

(4) Amount of property to be contributed when exercising the share acquisition rights

The amount of property to be contributed when exercising the delivered share acquisition rights will be the amount obtained by multiplying the exercise price after restructuring, which is calculated by adjusting the exercise price as provided for in the above item 3 (2), after taking into consideration the terms of the organizational restructuring, by the number of shares of the reorganized company underlying the share acquisition rights, as determined in accordance with the above item 6 (3).

(5) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised will be from either the first day of the exercise period as provided for in the above item 3 (3) or the effective date of the organizational restructuring, whichever is later, until the final day of the exercise period as provided for in the above item 3 (3).

(6) Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights

Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights will be determined in accordance with the above item 3 (4).

(7) Restrictions on the acquisition of the share acquisition rights by transfer

In terms of restrictions on the acquisition of the share acquisition rights by transfer, approval by resolution of the Board of Directors of the reorganized company will be required.

(8) Other exercise conditions of the share acquisition rights

Other exercise conditions of the share acquisition rights will be determined in accordance with the above item 3 (6).

(9) Reasons for the acquisition of the share acquisition rights and the conditions thereof

Reasons for the acquisition of the share acquisition rights and the conditions thereof will be determined in accordance with the above item 5.

(10) Other conditions will be determined in accordance with the conditions of the reorganized company.

7. Matters related to share acquisition right certificates for the share acquisition rights

The Company will not issue share acquisition right certificates for the share acquisition rights.

(Attachment 4)

Miahelsa Corporation Series 2 Share Acquisition Rights (Share-based Remuneration-type Stock Options)

1. Number of share acquisition rights

8

Furthermore, the total number of shares that may be received as a result of the exercise of the share acquisition rights is 8,000 shares of the common stock of the Company, and if the number of shares granted in relation to the share acquisition rights is adjusted in accordance with the following "Class and number of shares underlying the share acquisition rights and the calculation method thereof," the total number of shares that may be received will be the adjusted number of shares to be granted multiplied by the number of share acquisition rights.

2. Amount to be paid for the share acquisition rights offered, the calculation method thereof, or the fact that payment will not be required

Monetary payment in exchange for the share acquisition rights will not be required.

3. Details of the share acquisition rights

(1) Class and number of shares underlying the share acquisition rights and the calculation method thereof

The number of shares underlying each share acquisition right (the "number of shares to be granted") will be 1,000 shares of the Company's common stock.

Furthermore, the number of shares to be granted will be adjusted with the following formula if the Company conducts a share split (including a gratis allotment of common stock of the Company; hereinafter, the same applies) or consolidation of shares after the allotment date of the share acquisition rights; provided, however, that this adjustment will only apply to the number of shares underlying the share acquisition rights that have not been exercised at that time, and any fractions of less than one (1) share arising as a result of the adjustment will be rounded down.

Adjusted number of shares to be granted =

Unadjusted number of shares to be granted × Split (or consolidation) ratio

In addition, if the Company conducts a merger, company split, or reduces its capital after the allotment date of the share acquisition rights, or in other equivalent cases that require an adjustment to the number of shares to be granted, the number of shares to be granted will be appropriately adjusted within a reasonable scope.

(2) Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof

The amount of property to be contributed upon exercise of the share acquisition rights will be the amount to be paid per share (the "exercise price") multiplied by the number of shares to be granted.

The exercise price will be 270 yen.

Furthermore, if the Company conducts a share split or consolidation of shares after the allotment date of the share acquisition rights, the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{1}{\text{Split (or consolidation) ratio}}$$

In addition, if the Company issues new shares or disposes of treasury shares of the Company's common stock at a price below fair value after the allotment date of the share acquisition rights (excluding cases when new shares are issued or treasury shares are disposed of pursuant to the exercise of share acquisition rights, and cases when treasury shares are transferred as a result of a share exchange), the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{\text{Number of shares already issued} + \dfrac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Fair value per share prior to new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

Furthermore, the "number of shares already issued" in the above formula refers to the total number of common stocks issued by the Company excluding the number of treasury shares of the Company's common stock. In addition, if the Company disposes of treasury shares of common stock, the "number of new shares to be issued" will be replaced with the "number of treasury shares to be disposed of."

Furthermore, in addition to the above, if, after the allotment date of the share acquisition rights, the Company conducts a merger with another company, if the Company conducts a company split, or in other

equivalent cases that require an adjustment to the exercise price, the Company may appropriately adjust the exercise price within a reasonable scope.

(3) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised (the "exercise period") will last from January 27, 2017 to January 26, 2025.

(4) Matters related to increases in capital and legal capital surplus

1) The amount by which capital will be increased upon the issuance of shares as a result of the exercise of the share acquisition rights will be half of the maximum increase in capital, etc. calculated in accordance with the provisions of Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fractions of less than one (1) yen arising as a result of the calculation will be rounded up.

2) If shares are issued as a result of the exercise of the share acquisition rights, the amount by which legal capital surplus will be increased will be the maximum increase in capital, etc. as described in the above item 1), excluding the amount of the increase in capital as provided for in the above item 1).

(5) Restrictions on the acquisition of the share acquisition rights by transfer

Approval by resolution of the Board of Directors of the Company is required for the acquisition of the share acquisition rights by transfer.

(6) Exercise conditions on the share acquisition rights

1) The persons to whom share acquisition rights are allotted (the "share acquisition rights holders") will only be able to exercise the share acquisition rights if the Company's common stocks are listed on a financial instruments exchange.

2) If the total number of shares issued by the Company will exceed the total number of authorized shares at that time as a result of the exercise of the share exercise acquisition rights, the share exercise rights may not be exercised.

3) Fractions of less than one (1) share acquisition right may not be exercised.

4. Allotment date of the share acquisition rights

February 10, 2015

5. Circumstances under which the Company may acquire the share acquisition rights and acquisition conditions

(1) If approval is received at a General Meeting of Shareholders (or by resolution of the Board of Directors for items that do not require approval at the General Meeting of Shareholders) for a merger agreement with the Company as the disappearing company, a split agreement or split plan for a company split with the Company as the split company, or a share exchange agreement or share transfer plan where the Company will become a wholly owned subsidiary, the Company may acquire all of the share acquisition rights without consideration upon the arrival of a day separately determined by the Board of Directors.

(2) If, prior to the exercise of rights by the share acquisition rights holder, the share acquisition rights become unable to be exercised owing to the provisions of the above "Exercise conditions on the share acquisition rights," the Company may acquire the share acquisition rights without consideration.

6. Treatment of share acquisition rights in the event of organizational restructuring

If the Company conducts a merger (limited to those where the Company will disappear as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (hereinafter, collectively referred to as "organizational restructuring"), in each case, the Company will deliver share acquisition rights of the stock company (the "reorganized company"), as listed in (a) through (e) of Article 236, Paragraph 1, item (viii) of the Companies Act, to share acquisition rights holders on the effective date of the organizational restructuring, in accordance with the conditions below; provided, however, that this will only apply in cases when there are provisions to the effect that share acquisition rights of the reorganized company will be delivered in accordance with the conditions below in the absorption-type merger agreement, consolidation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

(1) Number of share acquisition rights of the reorganized company to be delivered

A number of share acquisition rights will be delivered that is the same as the number of share acquisition rights held by each share acquisition rights holder.

(2) Class of shares of the reorganized company underlying the share acquisition rights

The class of shares will be shares of the common stock of the reorganized company.

(3) Number of shares of the reorganized company underlying the share acquisition rights

The number of shares will be determined in accordance with the provisions of the above item 3 (1), after taking into consideration the terms of the organizational restructuring.

(4) Amount of property to be contributed when exercising the share acquisition rights

The amount of property to be contributed when exercising the delivered share acquisition rights will be the amount obtained by multiplying the exercise price after restructuring, which is calculated by adjusting

the exercise price as provided for in the above item 3 (2), after taking into consideration the terms of the organizational restructuring, by the number of shares of the reorganized company underlying the share acquisition rights, as determined in accordance with the above item 6 (3).

(5) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised will be from either the first day of the exercise period as provided for in the above item 3 (3) or the effective date of the organizational restructuring, whichever is later, until the final day of the exercise period as provided for in the above item 3 (3).

(6) Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights

Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights will be determined in accordance with the above item 3 (4).

(7) Restrictions on the acquisition of the share acquisition rights by transfer

In terms of restrictions on the acquisition of the share acquisition rights by transfer, approval by resolution of the Board of Directors of the reorganized company will be required.

(8) Other exercise conditions of the share acquisition rights

Other exercise conditions of the share acquisition rights will be determined in accordance with the above item 3 (6).

(9) Reasons for the acquisition of the share acquisition rights and the conditions thereof

Reasons for the acquisition of the share acquisition rights and the conditions thereof will be determined in accordance with the above item 5.

(10) Other conditions will be determined in accordance with the conditions of the reorganized company.

7. Matters related to share acquisition right certificates for the share acquisition rights

The Company will not issue share acquisition right certificates for the share acquisition rights.

(Attachment 5)

Miahelsa Holdings Corporation Series 2 Share Acquisition Rights (Share-based Remuneration-type Stock Options)

1. Number of share acquisition rights

8

Furthermore, the total number of shares that may be received as a result of the exercise of the share acquisition rights is 8,000 shares of the common stock of the Company, and if the number of shares granted in relation to the share acquisition rights is adjusted in accordance with the following "Class and number of shares underlying the share acquisition rights and the calculation method thereof," the total number of shares that may be received will be the adjusted number of shares to be granted multiplied by the number of share acquisition rights.

2. Amount to be paid for the share acquisition rights offered, the calculation method thereof, or the fact that payment will not be required

Monetary payment in exchange for the share acquisition rights will not be required.

3. Details of the share acquisition rights

(1) Class and number of shares underlying the share acquisition rights and the calculation method thereof

The number of shares underlying each share acquisition right (the "number of shares to be granted") will be 1,000 shares of the Company's common stock.

Furthermore, the number of shares to be granted will be adjusted with the following formula if the Company conducts a share split (including a gratis allotment of common stock of the Company; hereinafter, the same applies) or consolidation of shares after the allotment date of the share acquisition rights; provided, however, that this adjustment will only apply to the number of shares underlying the share acquisition rights that have not been exercised at that time, and any fractions of less than one (1) share arising as a result of the adjustment will be rounded down.

Adjusted number of shares to be granted = Unadjusted number of shares to be granted × Split (or consolidation) ratio

In addition, if the Company conducts a merger, company split, or reduces its capital after the allotment date of the share acquisition rights, or in other equivalent cases that require an adjustment to the number of shares to be granted, the number of shares to be granted will be appropriately adjusted within a reasonable scope.

(2) Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof

The amount of property to be contributed upon exercise of the share acquisition rights will be the amount to be paid per share (the "exercise price") multiplied by the number of shares to be granted.

The exercise price will be 270 yen.

Furthermore, if the Company conducts a share split or consolidation of shares after the allotment date of the share acquisition rights, the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{1}{\text{Split (or consolidation) ratio}}$$

In addition, if the Company issues new shares or disposes of treasury shares of the Company's common stock at a price below fair value after the allotment date of the share acquisition rights (excluding cases when new shares are issued or treasury shares are disposed of pursuant to the exercise of share acquisition rights, and cases when treasury shares are transferred as a result of a share exchange), the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{\text{Number of shares already issued} + \dfrac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Fair value per share prior to new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

Furthermore, the "number of shares already issued" in the above formula refers to the total number of common stocks issued by the Company excluding the number of treasury shares of the Company's common stock. In addition, if the Company disposes of treasury shares of common stock, the "number of new shares to be issued" will be replaced with the "number of treasury shares to be disposed of."

Furthermore, in addition to the above, if, after the allotment date of the share acquisition rights, the Company conducts a merger with another company, if the Company conducts a company split, or in other equivalent cases that require an adjustment to the exercise price, the Company may appropriately adjust the exercise price within a reasonable scope.

(3) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised (the "exercise period") will last from October 1, 2021 to January 26, 2025.

(4) Matters related to increases in capital and legal capital surplus

1) The amount by which capital will be increased upon the issuance of shares as a result of the exercise of the share acquisition rights will be half of the maximum increase in capital, etc. calculated in accordance with the provisions of Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fractions of less than one (1) yen arising as a result of the calculation will be rounded up.

2) If shares are issued as a result of the exercise of the share acquisition rights, the amount by which legal capital surplus will be increased will be the maximum increase in capital, etc. as described in the above item 1), excluding the amount of the increase in capital as provided for in the above item 1).

(5) Restrictions on the acquisition of the share acquisition rights by transfer

Approval by resolution of the Board of Directors of the Company is required for the acquisition of the share acquisition rights by transfer.

(6) Exercise conditions on the share acquisition rights

1) The persons to whom share acquisition rights are allotted (the "share acquisition rights holders") will only be able to exercise the share acquisition rights if the Company's common stocks are listed on a financial instruments exchange.

2) If the total number of shares issued by the Company will exceed the total number of authorized shares at that time as a result of the exercise of the share exercise acquisition rights, the share exercise rights may not be exercised.

3) Fractions of less than one (1) share acquisition right may not be exercised.

4. Allotment date of the share acquisition rights

October 1, 2021

5. Circumstances under which the Company may acquire the share acquisition rights and acquisition conditions

(1) If approval is received at a General Meeting of Shareholders (or by resolution of the Board of Directors for items that do not require approval at the General Meeting of Shareholders) for a merger agreement with the Company as the disappearing company, a split agreement or split plan for a company split with the Company as the split company, or a share exchange agreement or share transfer plan where the Company will become a wholly owned subsidiary, the Company may acquire all of the share acquisition rights without consideration upon the arrival of a day separately determined by the Board of Directors.

(2) If, prior to the exercise of rights by the share acquisition rights holder, the share acquisition rights become unable to be exercised owing to the provisions of the above "Exercise conditions on the share acquisition rights," the Company may acquire the share acquisition rights without consideration.

6. Treatment of share acquisition rights in the event of organizational restructuring

If the Company conducts a merger (limited to those where the Company will disappear as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (hereinafter, collectively referred to as "organizational restructuring"), in each case, the Company will deliver share acquisition rights of the stock company (the "reorganized company"), as listed in (a) through (e) of Article 236, Paragraph 1, item (viii) of the Companies Act, to share acquisition rights holders on the effective date of the organizational restructuring, in accordance with the conditions below; provided, however, that this will only apply in cases when there are provisions to the effect that share acquisition rights of the reorganized company will be delivered in accordance with the conditions below in the absorption-type merger agreement, consolidation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

(1) Number of share acquisition rights of the reorganized company to be delivered

A number of share acquisition rights will be delivered that is the same as the number of share acquisition rights held by each share acquisition rights holder.

(2) Class of shares of the reorganized company underlying the share acquisition rights

The class of shares will be shares of the common stock of the reorganized company.

(3) Number of shares of the reorganized company underlying the share acquisition rights

The number of shares will be determined in accordance with the provisions of the above item 3 (1), after taking into consideration the terms of the organizational restructuring.

(4) Amount of property to be contributed when exercising the share acquisition rights

The amount of property to be contributed when exercising the delivered share acquisition rights will be the amount obtained by multiplying the exercise price after restructuring, which is calculated by adjusting the exercise price as provided for in the above item 3 (2), after taking into consideration the terms of the organizational restructuring, by the number of shares of the reorganized company underlying the share acquisition rights, as determined in accordance with the above item 6 (3).

(5) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised will be from either the first day of the exercise period as provided for in the above item 3 (3) or the effective date of the organizational restructuring, whichever is later, until the final day of the exercise period as provided for in the above item 3 (3).

(6) Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights

Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights will be determined in accordance with the above item 3 (4).

(7) Restrictions on the acquisition of the share acquisition rights by transfer

In terms of restrictions on the acquisition of the share acquisition rights by transfer, approval by resolution of the Board of Directors of the reorganized company will be required.

(8) Other exercise conditions of the share acquisition rights

Other exercise conditions of the share acquisition rights will be determined in accordance with the above item 3 (6).

(9) Reasons for the acquisition of the share acquisition rights and the conditions thereof

Reasons for the acquisition of the share acquisition rights and the conditions thereof will be determined in accordance with the above item 5.

(10) Other conditions will be determined in accordance with the conditions of the reorganized company.

7. Matters related to share acquisition right certificates for the share acquisition rights

The Company will not issue share acquisition right certificates for the share acquisition rights.

(Attachment 6)

Miahelsa Corporation Series 4 Share Acquisition Rights (Share-based Remuneration-type Stock Options)

1. Number of share acquisition rights

1,750

Furthermore, the total number of shares that may be received as a result of the exercise of the share acquisition rights is 17,500 shares of the common stock of the Company, and if the number of shares granted in relation to the share acquisition rights is adjusted in accordance with the following "Class and number of shares underlying the share acquisition rights and the calculation method thereof," the total number of shares that may be received will be the adjusted number of shares to be granted multiplied by the number of share acquisition rights.

2. Amount to be paid for the share acquisition rights offered, the calculation method thereof, or the fact that payment will not be required

Monetary payment in exchange for the share acquisition rights will not be required.

3. Details of the share acquisition rights

(1) Class and number of shares underlying the share acquisition rights and the calculation method thereof

The class and number of shares underlying the share acquisition rights (the "number of shares to be granted") will be 10 shares of the Company's common stock.

Furthermore, the number of shares to be granted will be adjusted with the following formula if the Company conducts a share split (including a gratis allotment of common stock of the Company; hereinafter, the same applies) or consolidation of shares after the allotment date of the share acquisition rights; provided, however, that this adjustment will only apply to the number of shares underlying the share acquisition rights that have not been exercised at that time, and any fractions of less than one (1) share arising as a result of the adjustment will be rounded down.

Adjusted number of shares to be granted =

Unadjusted number of shares to be granted × Split (or consolidation) ratio

In addition, if the Company conducts a merger, company split, or reduces its capital after the allotment date of the share acquisition rights, or in other equivalent cases that require an adjustment to the number of shares to be granted, the number of shares to be granted will be appropriately adjusted within a reasonable scope.

(2) Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof

The amount of property to be contributed upon exercise of the share acquisition rights will be the amount to be paid per share (the "exercise price") multiplied by the number of shares to be granted.

The exercise price will be 350 yen.

Furthermore, if the Company conducts a share split or consolidation of shares after the allotment date of the share acquisition rights, the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{1}{\text{Split (or consolidation) ratio}}$$

In addition, if the Company issues new shares or disposes of treasury shares of the Company's common stock at a price below fair value after the allotment date of the share acquisition rights (excluding cases when new shares are issued or treasury shares are disposed of pursuant to the exercise of share acquisition rights, and cases when treasury shares are transferred as a result of a share exchange), the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{\text{Number of shares already issued} + \dfrac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Fair value per share prior to new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

Furthermore, the "number of shares already issued" in the above formula refers to the total number of common stocks issued by the Company excluding the number of treasury shares of the Company's common stock. In addition, if the Company disposes of treasury shares of common stock, the "number of new shares to be issued" will be replaced with the "number of treasury shares to be disposed of."

Furthermore, in addition to the above, if, after the allotment date of the share acquisition rights, the

Company conducts a merger with another company, if the Company conducts a company split, or in other equivalent cases that require an adjustment to the exercise price, the Company may appropriately adjust the exercise price within a reasonable scope.

(3) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised (the "exercise period") will last from April 1, 2018 to March 31, 2026.

(4) Matters related to increases in capital and legal capital surplus

1) The amount by which capital will be increased upon the issuance of shares as a result of the exercise of the share acquisition rights will be half of the maximum increase in capital, etc. calculated in accordance with the provisions of Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fractions of less than one (1) yen arising as a result of the calculation will be rounded up.

2) If shares are issued as a result of the exercise of the share acquisition rights, the amount by which legal capital surplus will be increased will be the maximum increase in capital, etc. as described in the above item 1), excluding the amount of the increase in capital as provided for in the above item 1).

(5) Restrictions on the acquisition of the share acquisition rights by transfer

Approval by resolution of the Board of Directors of the Company is required for the acquisition of the share acquisition rights by transfer.

(6) Exercise conditions on the share acquisition rights

1) The persons to whom share acquisition rights are allotted (the "share acquisition rights holders") will only be able to exercise the share acquisition rights if the Company's common stocks are listed on a financial instruments exchange.

2) If the total number of shares issued by the Company will exceed the total number of authorized shares at that time as a result of the exercise of the share exercise acquisition rights, the share exercise rights may not be exercised.

3) Fractions of less than one (1) share acquisition right may not be exercised.

4. Allotment date of the share acquisition rights

March 31, 2016

5. Circumstances under which the Company may acquire the share acquisition rights and acquisition conditions

(1) If approval is received at a General Meeting of Shareholders (or by resolution of the Board of Directors for items that do not require approval at the General Meeting of Shareholders) for a merger agreement with the Company as the disappearing company, a split agreement or split plan for a company split with the Company as the split company, or a share exchange agreement or share transfer plan where the Company will become a wholly owned subsidiary, the Company may acquire all of the share acquisition rights without consideration upon the arrival of a day separately determined by the Board of Directors.

(2) If, prior to the exercise of rights by the share acquisition rights holder, the share acquisition rights become unable to be exercised owing to the provisions of the above "Exercise conditions on the share acquisition rights," the Company may acquire the share acquisition rights without consideration.

6. Treatment of share acquisition rights in the event of organizational restructuring

If the Company conducts a merger (limited to those where the Company will disappear as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (hereinafter, collectively referred to as "organizational restructuring"), in each case, the Company will deliver share acquisition rights of the stock company (the "reorganized company"), as listed in (a) through (e) of Article 236, Paragraph 1, item (viii) of the Companies Act, to share acquisition rights holders on the effective date of the organizational restructuring, in accordance with the conditions below; provided, however, that this will only apply in cases when there are provisions to the effect that share acquisition rights of the reorganized company will be delivered in accordance with the conditions below in the absorption-type merger agreement, consolidation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

(1) Number of share acquisition rights of the reorganized company to be delivered

A number of share acquisition rights will be delivered that is the same as the number of share acquisition rights held by each share acquisition rights holder.

(2) Class of shares of the reorganized company underlying the share acquisition rights

The class of shares will be shares of the common stock of the reorganized company.

(3) Number of shares of the reorganized company underlying the share acquisition rights

The number of shares will be determined in accordance with the provisions of the above item 3 (1), after taking into consideration the terms of the organizational restructuring.

(4) Amount of property to be contributed when exercising the share acquisition rights

The amount of property to be contributed when exercising the delivered share acquisition rights will be

the amount obtained by multiplying the exercise price after restructuring, which is calculated by adjusting the exercise price as provided for in the above item 3 (2), after taking into consideration the terms of the organizational restructuring, by the number of shares of the reorganized company underlying the share acquisition rights, as determined in accordance with the above item 6 (3).

(5) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised will be from either the first day of the exercise period as provided for in the above item 3 (3) or the effective date of the organizational restructuring, whichever is later, until the final day of the exercise period as provided for in the above item 3 (3).

(6) Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights

Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights will be determined in accordance with the above item 3 (4).

(7) Restrictions on the acquisition of the share acquisition rights by transfer

In terms of restrictions on the acquisition of the share acquisition rights by transfer, approval by resolution of the Board of Directors of the reorganized company will be required.

(8) Other exercise conditions of the share acquisition rights

Other exercise conditions of the share acquisition rights will be determined in accordance with the above item 3 (6).

(9) Reasons for the acquisition of the share acquisition rights and the conditions thereof

Reasons for the acquisition of the share acquisition rights and the conditions thereof will be determined in accordance with the above item 5.

(10) Other conditions will be determined in accordance with the conditions of the reorganized company.

7. Matters related to share acquisition right certificates for the share acquisition rights

The Company will not issue share acquisition right certificates for the share acquisition rights.

(Attachment 7)

Miahelsa Holdings Corporation Series 4 Share Acquisition Rights (Share-based Remuneration-type Stock Options)

1. Number of share acquisition rights

1,750

Furthermore, the total number of shares that may be received as a result of the exercise of the share acquisition rights is 17,500 shares of the common stock of the Company, and if the number of shares granted in relation to the share acquisition rights is adjusted in accordance with the following "Class and number of shares underlying the share acquisition rights and the calculation method thereof," the total number of shares that may be received will be the adjusted number of shares to be granted multiplied by the number of share acquisition rights.

2. Amount to be paid for the share acquisition rights offered, the calculation method thereof, or the fact that payment will not be required

Monetary payment in exchange for the share acquisition rights will not be required.

3. Details of the share acquisition rights

(1) Class and number of shares underlying the share acquisition rights and the calculation method thereof

The class and number of shares underlying the share acquisition rights (the "number of shares to be granted") will be 10 shares of the Company's common stock.

Furthermore, the number of shares to be granted will be adjusted with the following formula if the Company conducts a share split (including a gratis allotment of common stock of the Company; hereinafter, the same applies) or consolidation of shares after the allotment date of the share acquisition rights; provided, however, that this adjustment will only apply to the number of shares underlying the share acquisition rights that have not been exercised at that time, and any fractions of less than one (1) share arising as a result of the adjustment will be rounded down.

Adjusted number of shares to be granted =

Unadjusted number of shares to be granted × Split (or consolidation) ratio

In addition, if the Company conducts a merger, company split, or reduces its capital after the allotment date of the share acquisition rights, or in other equivalent cases that require an adjustment to the number of shares to be granted, the number of shares to be granted will be appropriately adjusted within a reasonable scope.

(2) Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof

The amount of property to be contributed upon exercise of the share acquisition rights will be the amount to be paid per share (the "exercise price") multiplied by the number of shares to be granted.

The exercise price will be 350 yen.

Furthermore, if the Company conducts a share split or consolidation of shares after the allotment date of the share acquisition rights, the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{1}{\text{Split (or consolidation) ratio}}$$

In addition, if the Company issues new shares or disposes of treasury shares of the Company's common stock at a price below fair value after the allotment date of the share acquisition rights (excluding cases when new shares are issued or treasury shares are disposed of pursuant to the exercise of share acquisition rights, and cases when treasury shares are transferred as a result of a share exchange), the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{\text{Number of shares already issued} + \dfrac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Fair value per share prior to new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

Furthermore, the "number of shares already issued" in the above formula refers to the total number of common stocks issued by the Company excluding the number of treasury shares of the Company's common stock. In addition, if the Company disposes of treasury shares of common stock, the "number of new shares to be issued" will be replaced with the "number of treasury shares to be disposed of."

Furthermore, in addition to the above, if, after the allotment date of the share acquisition rights, the

Company conducts a merger with another company, if the Company conducts a company split, or in other equivalent cases that require an adjustment to the exercise price, the Company may appropriately adjust the exercise price within a reasonable scope.

(3) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised (the "exercise period") will last from October 1, 2021 to March 31, 2026.

(4) Matters related to increases in capital and legal capital surplus

1) The amount by which capital will be increased upon the issuance of shares as a result of the exercise of the share acquisition rights will be half of the maximum increase in capital, etc. calculated in accordance with the provisions of Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fractions of less than one (1) yen arising as a result of the calculation will be rounded up.

2) If shares are issued as a result of the exercise of the share acquisition rights, the amount by which legal capital surplus will be increased will be the maximum increase in capital, etc. as described in the above item 1), excluding the amount of the increase in capital as provided for in the above item 1).

(5) Restrictions on the acquisition of the share acquisition rights by transfer

Approval by resolution of the Board of Directors of the Company is required for the acquisition of the share acquisition rights by transfer.

(6) Exercise conditions on the share acquisition rights

1) The persons to whom share acquisition rights are allotted (the "share acquisition rights holders") will only be able to exercise the share acquisition rights if the Company's common stocks are listed on a financial instruments exchange.

2) If the total number of shares issued by the Company will exceed the total number of authorized shares at that time as a result of the exercise of the share exercise acquisition rights, the share exercise rights may not be exercised.

3) Fractions of less than one (1) share acquisition right may not be exercised.

4. Allotment date of the share acquisition rights

October 1, 2021

5. Circumstances under which the Company may acquire the share acquisition rights and acquisition conditions

(1) If approval is received at a General Meeting of Shareholders (or by resolution of the Board of Directors for items that do not require approval at the General Meeting of Shareholders) for a merger agreement with the Company as the disappearing company, a split agreement or split plan for a company split with the Company as the split company, or a share exchange agreement or share transfer plan where the Company will become a wholly owned subsidiary, the Company may acquire all of the share acquisition rights without consideration upon the arrival of a day separately determined by the Board of Directors.

(2) If, prior to the exercise of rights by the share acquisition rights holder, the share acquisition rights become unable to be exercised owing to the provisions of the above "Exercise conditions on the share acquisition rights," the Company may acquire the share acquisition rights without consideration.

6. Treatment of share acquisition rights in the event of organizational restructuring

If the Company conducts a merger (limited to those where the Company will disappear as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (hereinafter, collectively referred to as "organizational restructuring"), in each case, the Company will deliver share acquisition rights of the stock company (the "reorganized company"), as listed in (a) through (e) of Article 236, Paragraph 1, item (viii) of the Companies Act, to share acquisition rights holders on the effective date of the organizational restructuring, in accordance with the conditions below; provided, however, that this will only apply in cases when there are provisions to the effect that share acquisition rights of the reorganized company will be delivered in accordance with the conditions below in the absorption-type merger agreement, consolidation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

(1) Number of share acquisition rights of the reorganized company to be delivered

A number of share acquisition rights will be delivered that is the same as the number of share acquisition rights held by each share acquisition rights holder.

(2) Class of shares of the reorganized company underlying the share acquisition rights

The class of shares will be shares of the common stock of the reorganized company.

(3) Number of shares of the reorganized company underlying the share acquisition rights

The number of shares will be determined in accordance with the provisions of the above item 3 (1), after taking into consideration the terms of the organizational restructuring.

(4) Amount of property to be contributed when exercising the share acquisition rights

The amount of property to be contributed when exercising the delivered share acquisition rights will be

the amount obtained by multiplying the exercise price after restructuring, which is calculated by adjusting the exercise price as provided for in the above item 3 (2), after taking into consideration the terms of the organizational restructuring, by the number of shares of the reorganized company underlying the share acquisition rights, as determined in accordance with the above item 6 (3).

(5) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised will be from either the first day of the exercise period as provided for in the above item 3 (3) or the effective date of the organizational restructuring, whichever is later, until the final day of the exercise period as provided for in the above item 3 (3).

(6) Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights

Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights will be determined in accordance with the above item 3 (4).

(7) Restrictions on the acquisition of the share acquisition rights by transfer

In terms of restrictions on the acquisition of the share acquisition rights by transfer, approval by resolution of the Board of Directors of the reorganized company will be required.

(8) Other exercise conditions of the share acquisition rights

Other exercise conditions of the share acquisition rights will be determined in accordance with the above item 3 (6).

(9) Reasons for the acquisition of the share acquisition rights and the conditions thereof

Reasons for the acquisition of the share acquisition rights and the conditions thereof will be determined in accordance with the above item 5.

(10) Other conditions will be determined in accordance with the conditions of the reorganized company.

7. Matters related to share acquisition right certificates for the share acquisition rights

The Company will not issue share acquisition right certificates for the share acquisition rights.

(Attachment 8)

Miahelsa Corporation Series 5 Share Acquisition Rights (Share-based Remuneration-type Stock Options)

1. Number of share acquisition rights

490

Furthermore, the total number of shares that may be received as a result of the exercise of the share acquisition rights is 4,900 shares of the common stock of the Company, and if the number of shares granted in relation to the share acquisition rights is adjusted in accordance with the following "Class and number of shares underlying the share acquisition rights and the calculation method thereof," the total number of shares that may be received will be the adjusted number of shares to be granted multiplied by the number of share acquisition rights.

2. Amount to be paid for the share acquisition rights offered, the calculation method thereof, or the fact that payment will not be required

Monetary payment in exchange for the share acquisition rights will not be required.

3. Details of the share acquisition rights

(1) Class and number of shares underlying the share acquisition rights and the calculation method thereof

The class and number of shares underlying the share acquisition rights (the "number of shares to be granted") will be 10 shares of the Company's common stock.

Furthermore, the number of shares to be granted will be adjusted with the following formula if the Company conducts a share split (including a gratis allotment of common stock of the Company; hereinafter, the same applies) or consolidation of shares after the allotment date of the share acquisition rights; provided, however, that this adjustment will only apply to the number of shares underlying the share acquisition rights that have not been exercised at that time, and any fractions of less than one (1) share arising as a result of the adjustment will be rounded down.

Adjusted number of shares to be granted =

Unadjusted number of shares to be granted × Split (or consolidation) ratio

In addition, if the Company conducts a merger, company split, or reduces its capital after the allotment date of the share acquisition rights, or in other equivalent cases that require an adjustment to the number of shares to be granted, the number of shares to be granted will be appropriately adjusted within a reasonable scope.

(2) Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof

The amount of property to be contributed upon exercise of the share acquisition rights will be the amount to be paid per share (the "exercise price") multiplied by the number of shares to be granted.

The exercise price will be 400 yen.

Furthermore, if the Company conducts a share split or consolidation of shares after the allotment date of the share acquisition rights, the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{1}{\text{Split (or consolidation) ratio}}$$

In addition, if the Company issues new shares or disposes of treasury shares of the Company's common stock at a price below fair value after the allotment date of the share acquisition rights (excluding cases when new shares are issued or treasury shares are disposed of pursuant to the exercise of share acquisition rights, and cases when treasury shares are transferred as a result of a share exchange), the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{\text{Number of shares already issued} + \dfrac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Fair value per share prior to new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

Furthermore, the "number of shares already issued" in the above formula refers to the total number of common stocks issued by the Company excluding the number of treasury shares of the Company's common stock. In addition, if the Company disposes of treasury shares of common stock, the "number of new shares to be issued" will be replaced with the "number of treasury shares to be disposed of."

Furthermore, in addition to the above, if, after the allotment date of the share acquisition rights, the Company conducts a merger with another company, if the Company conducts a company split, or in other

equivalent cases that require an adjustment to the exercise price, the Company may appropriately adjust the exercise price within a reasonable scope.

(3) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised (the "exercise period") will last from June 30, 2019 to June 29, 2027.

(4) Matters related to increases in capital and legal capital surplus

1) The amount by which capital will be increased upon the issuance of shares as a result of the exercise of the share acquisition rights will be half of the maximum increase in capital, etc. calculated in accordance with the provisions of Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fractions of less than one (1) yen arising as a result of the calculation will be rounded up.

2) If shares are issued as a result of the exercise of the share acquisition rights, the amount by which legal capital surplus will be increased will be the maximum increase in capital, etc. as described in the above item 1), excluding the amount of the increase in capital as provided for in the above item 1).

(5) Restrictions on the acquisition of the share acquisition rights by transfer

Approval by resolution of the Board of Directors of the Company is required for the acquisition of the share acquisition rights by transfer.

(6) Exercise conditions on the share acquisition rights

1) The persons to whom share acquisition rights are allotted (the "share acquisition rights holders") will only be able to exercise the share acquisition rights if the Company's common stocks are listed on a financial instruments exchange.

2) If the total number of shares issued by the Company will exceed the total number of authorized shares at that time as a result of the exercise of the share exercise acquisition rights, the share exercise rights may not be exercised.

3) Fractions of less than one (1) share acquisition right may not be exercised.

4. Allotment date of the share acquisition rights

June 29, 2017

5. Circumstances under which the Company may acquire the share acquisition rights and acquisition conditions

(1) If approval is received at a General Meeting of Shareholders (or by resolution of the Board of Directors for items that do not require approval at the General Meeting of Shareholders) for a merger agreement with the Company as the disappearing company, a split agreement or split plan for a company split with the Company as the split company, or a share exchange agreement or share transfer plan where the Company will become a wholly owned subsidiary, the Company may acquire all of the share acquisition rights without consideration upon the arrival of a day separately determined by the Board of Directors.

(2) If, prior to the exercise of rights by the share acquisition rights holder, the share acquisition rights become unable to be exercised owing to the provisions of the above "Exercise conditions on the share acquisition rights," the Company may acquire the share acquisition rights without consideration.

6. Treatment of share acquisition rights in the event of organizational restructuring

If the Company conducts a merger (limited to those where the Company will disappear as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (hereinafter, collectively referred to as "organizational restructuring"), in each case, the Company will deliver share acquisition rights of the stock company (the "reorganized company"), as listed in (a) through (e) of Article 236, Paragraph 1, item (viii) of the Companies Act, to share acquisition rights holders on the effective date of the organizational restructuring, in accordance with the conditions below; provided, however, that this will only apply in cases when there are provisions to the effect that share acquisition rights of the reorganized company will be delivered in accordance with the conditions below in the absorption-type merger agreement, consolidation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

(1) Number of share acquisition rights of the reorganized company to be delivered

A number of share acquisition rights will be delivered that is the same as the number of share acquisition rights held by each share acquisition rights holder.

(2) Class of shares of the reorganized company underlying the share acquisition rights

The class of shares will be shares of the common stock of the reorganized company.

(3) Number of shares of the reorganized company underlying the share acquisition rights

The number of shares will be determined in accordance with the provisions of the above item 3 (1), after taking into consideration the terms of the organizational restructuring.

(4) Amount of property to be contributed when exercising the share acquisition rights

The amount of property to be contributed when exercising the delivered share acquisition rights will be the amount obtained by multiplying the exercise price after restructuring, which is calculated by adjusting

the exercise price as provided for in the above item 3 (2), after taking into consideration the terms of the organizational restructuring, by the number of shares of the reorganized company underlying the share acquisition rights, as determined in accordance with the above item 6 (3).

(5) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised will be from either the first day of the exercise period as provided for in the above item 3 (3) or the effective date of the organizational restructuring, whichever is later, until the final day of the exercise period as provided for in the above item 3 (3).

(6) Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights

Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights will be determined in accordance with the above item 3 (4).

(7) Restrictions on the acquisition of the share acquisition rights by transfer

In terms of restrictions on the acquisition of the share acquisition rights by transfer, approval by resolution of the Board of Directors of the reorganized company will be required.

(8) Other exercise conditions of the share acquisition rights

Other exercise conditions of the share acquisition rights will be determined in accordance with the above item 3 (6).

(9) Reasons for the acquisition of the share acquisition rights and the conditions thereof

Reasons for the acquisition of the share acquisition rights and the conditions thereof will be determined in accordance with the above item 5.

(10) Other conditions will be determined in accordance with the conditions of the reorganized company.

7. Matters related to share acquisition right certificates for the share acquisition rights

The Company will not issue share acquisition right certificates for the share acquisition rights.

(Attachment 9)

Miahelsa Holdings Corporation Series 5 Share Acquisition Rights (Share-based Remuneration-type Stock Options)

1. Number of share acquisition rights

490

Furthermore, the total number of shares that may be received as a result of the exercise of the share acquisition rights is 4,900 shares of the common stock of the Company, and if the number of shares granted in relation to the share acquisition rights is adjusted in accordance with the following "Class and number of shares underlying the share acquisition rights and the calculation method thereof," the total number of shares that may be received will be the adjusted number of shares to be granted multiplied by the number of share acquisition rights.

2. Amount to be paid for the share acquisition rights offered, the calculation method thereof, or the fact that payment will not be required

Monetary payment in exchange for the share acquisition rights will not be required.

3. Details of the share acquisition rights

(1) Class and number of shares underlying the share acquisition rights and the calculation method thereof

The class and number of shares underlying the share acquisition rights (the "number of shares to be granted") will be 10 shares of the Company's common stock.

Furthermore, the number of shares to be granted will be adjusted with the following formula if the Company conducts a share split (including a gratis allotment of common stock of the Company; hereinafter, the same applies) or consolidation of shares after the allotment date of the share acquisition rights; provided, however, that this adjustment will only apply to the number of shares underlying the share acquisition rights that have not been exercised at that time, and any fractions of less than one (1) share arising as a result of the adjustment will be rounded down.

Adjusted number of shares to be granted =

Unadjusted number of shares to be granted × Split (or consolidation) ratio

In addition, if the Company conducts a merger, company split, or reduces its capital after the allotment date of the share acquisition rights, or in other equivalent cases that require an adjustment to the number of shares to be granted, the number of shares to be granted will be appropriately adjusted within a reasonable scope.

(2) Amount of property to be contributed upon exercise of the share acquisition rights and the calculation method thereof

The amount of property to be contributed upon exercise of the share acquisition rights will be the amount to be paid per share (the "exercise price") multiplied by the number of shares to be granted.

The exercise price will be 400 yen.

Furthermore, if the Company conducts a share split or consolidation of shares after the allotment date of the share acquisition rights, the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{1}{\text{Split (or consolidation) ratio}}$$

In addition, if the Company issues new shares or disposes of treasury shares of the Company's common stock at a price below fair value after the allotment date of the share acquisition rights (excluding cases when new shares are issued or treasury shares are disposed of pursuant to the exercise of share acquisition rights, and cases when treasury shares are transferred as a result of a share exchange), the exercise price will be adjusted in accordance with the following formula, with fractions of less than one (1) yen arising as a result of the adjustment rounded up.

$$\text{Adjusted exercise price} = \text{Unadjusted exercise price} \times \frac{\text{Number of shares already issued} + \dfrac{\text{Number of new shares to be issued} \times \text{Amount to be paid per share}}{\text{Fair value per share prior to new issuance}}}{\text{Number of shares already issued} + \text{Number of new shares to be issued}}$$

Furthermore, the "number of shares already issued" in the above formula refers to the total number of common stocks issued by the Company excluding the number of treasury shares of the Company's common stock. In addition, if the Company disposes of treasury shares of common stock, the "number of new shares to be issued" will be replaced with the "number of treasury shares to be disposed of."

Furthermore, in addition to the above, if, after the allotment date of the share acquisition rights, the

Company conducts a merger with another company, if the Company conducts a company split, or in other equivalent cases that require an adjustment to the exercise price, the Company may appropriately adjust the exercise price within a reasonable scope.

(3) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised (the "exercise period") will last from October 1, 2021 to June 29, 2027.

(4) Matters related to increases in capital and legal capital surplus

1) The amount by which capital will be increased upon the issuance of shares as a result of the exercise of the share acquisition rights will be half of the maximum increase in capital, etc. calculated in accordance with the provisions of Article 17, Paragraph 1 of the Regulation on Corporate Accounting. Any fractions of less than one (1) yen arising as a result of the calculation will be rounded up.

2) If shares are issued as a result of the exercise of the share acquisition rights, the amount by which legal capital surplus will be increased will be the maximum increase in capital, etc. as described in the above item 1), excluding the amount of the increase in capital as provided for in the above item 1).

(5) Restrictions on the acquisition of the share acquisition rights by transfer

Approval by resolution of the Board of Directors of the Company is required for the acquisition of the share acquisition rights by transfer.

(6) Exercise conditions on the share acquisition rights

1) The persons to whom share acquisition rights are allotted (the "share acquisition rights holders") will only be able to exercise the share acquisition rights if the Company's common stocks are listed on a financial instruments exchange.

2) If the total number of shares issued by the Company will exceed the total number of authorized shares at that time as a result of the exercise of the share exercise acquisition rights, the share exercise rights may not be exercised.

3) Fractions of less than one (1) share acquisition right may not be exercised.

4. Allotment date of the share acquisition rights

October 1, 2021

5. Circumstances under which the Company may acquire the share acquisition rights and acquisition conditions

(1) If approval is received at a General Meeting of Shareholders (or by resolution of the Board of Directors for items that do not require approval at the General Meeting of Shareholders) for a merger agreement with the Company as the disappearing company, a split agreement or split plan for a company split with the Company as the split company, or a share exchange agreement or share transfer plan where the Company will become a wholly owned subsidiary, the Company may acquire all of the share acquisition rights without consideration upon the arrival of a day separately determined by the Board of Directors.

(2) If, prior to the exercise of rights by the share acquisition rights holder, the share acquisition rights become unable to be exercised owing to the provisions of the above "Exercise conditions on the share acquisition rights," the Company may acquire the share acquisition rights without consideration.

6. Treatment of share acquisition rights in the event of organizational restructuring

If the Company conducts a merger (limited to those where the Company will disappear as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (hereinafter, collectively referred to as "organizational restructuring"), in each case, the Company will deliver share acquisition rights of the stock company (the "reorganized company"), as listed in (a) through (e) of Article 236, Paragraph 1, item (viii) of the Companies Act, to share acquisition rights holders on the effective date of the organizational restructuring, in accordance with the conditions below; provided, however, that this will only apply in cases when there are provisions to the effect that share acquisition rights of the reorganized company will be delivered in accordance with the conditions below in the absorption-type merger agreement, consolidation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

(1) Number of share acquisition rights of the reorganized company to be delivered

A number of share acquisition rights will be delivered that is the same as the number of share acquisition rights held by each share acquisition rights holder.

(2) Class of shares of the reorganized company underlying the share acquisition rights

The class of shares will be shares of the common stock of the reorganized company.

(3) Number of shares of the reorganized company underlying the share acquisition rights

The number of shares will be determined in accordance with the provisions of the above item 3 (1), after taking into consideration the terms of the organizational restructuring.

(4) Amount of property to be contributed when exercising the share acquisition rights

The amount of property to be contributed when exercising the delivered share acquisition rights will be

the amount obtained by multiplying the exercise price after restructuring, which is calculated by adjusting the exercise price as provided for in the above item 3 (2), after taking into consideration the terms of the organizational restructuring, by the number of shares of the reorganized company underlying the share acquisition rights, as determined in accordance with the above item 6 (3).

(5) Period during which the share acquisition rights may be exercised

The Period during which the share acquisition rights may be exercised will be from either the first day of the exercise period as provided for in the above item 3 (3) or the effective date of the organizational restructuring, whichever is later, until the final day of the exercise period as provided for in the above item 3 (3).

(6) Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights

Matters related to increases in capital and legal capital surplus in the event that shares are issued as a result of the exercise of the share acquisition rights will be determined in accordance with the above item 3 (4).

(7) Restrictions on the acquisition of the share acquisition rights by transfer

In terms of restrictions on the acquisition of the share acquisition rights by transfer, approval by resolution of the Board of Directors of the reorganized company will be required.

(8) Other exercise conditions of the share acquisition rights

Other exercise conditions of the share acquisition rights will be determined in accordance with the above item 3 (6).

(9) Reasons for the acquisition of the share acquisition rights and the conditions thereof

Reasons for the acquisition of the share acquisition rights and the conditions thereof will be determined in accordance with the above item 5.

(10) Other conditions will be determined in accordance with the conditions of the reorganized company.

7. Matters related to share acquisition right certificates for the share acquisition rights

The Company will not issue share acquisition right certificates for the share acquisition rights.