

Applied Administrative Expense Rate (amended from 2019-09 distribution)

Royalty Category		Applied Rate	
		Amended Rate	Current Rate
General Performances		25%	25%
	Large-Scale Concerts # ⁱ	15%	25%
	Karaoke	24%	25%
Background Music		25%	12%
Lending (Records)		10%	10%
Online Karaoke for Commercial Use		9%	10%
Broadcasting		9%	10%
Cable Broadcasting		10%	10%
Interactive Transmissions			
Film	Synchronization	25%	20%
	Exhibition	25%	25%
Publication		25%	20%
Audio Recordings Music Boxes CD Graphics, etc. Karaoke IC Memory Cards		6%	6%
Videogram Recordings Lending (Videograms)		10%	10%
Reproduction for Advertisements Reproduction for Games		# ⁱⁱ	# ⁱⁱ
Exhibition and Performance by Pachinko Machines		15%	25%
Others		# ⁱⁱⁱ	# ⁱⁱⁱ
Income from Abroad	Mechanical Rights Performing Rights	5%	5%
Remuneration for School Textbooks Remuneration for Enlarged School Textbooks		20%	20%
Remuneration for Alternate School Textbooks		20%	-
Remuneration for Private Audio Recording		10%	10%
Remuneration for Private Video Recording		# ^{iv}	# ^{iv}

ⁱ "Large-scale concerts" mean concerts which the "amount obtained by multiplying the admission charge by the capacity" per performance based on the tariffs for "concerts and performances etc." exceed 50,000,000 yen.

ⁱⁱ With regard to royalty amounts designated by trustors, 8% is applied to the portion of the amount up to 3,000,000 yen, 2% is applied to the portion exceeding 3,000,000 yen and up to 10,000,000 yen, and 1% is applied to the portion exceeding 10,000,000 yen. When trustors do not designate royalty

amounts, licenses will be issued based on royalty amounts prescribed in the Tariffs for Use of Musical Works depending on the form of reproduction. Therefore, the administrative expense rate for the corresponding royalty category will be applied.

iii Administrative expense rates for “Others” are determined separately by the Board of Directors and are all below 25%.

iv As remuneration for private video recording is aggregated with the distribution fund for TV broadcasting in accordance with Article 2 of the supplementary provisions of the “Distribution Rules for Remuneration for Private Video Recording” which constitutes the “Stipulations for Management Trust Contract,” the administrative expense rate for the “Broadcasting” category is applied.