

Associations and General Incorporated Foundations, as applied mutatis mutandis pursuant to Article 46-4-7 of the Act following the deemed replacement of terms, shall be drawn up pursuant to the provisions of this Article.

- (2) The minutes of a meeting of the board of councillors shall be drawn up in writing or by electronic or magnetic record.
  - (3) The minutes of a meeting of the board of councillors shall be those whose contents are the following matters:
    - (i) the date, time, and place when and where the meeting of the board of councillors has been held (when a director, auditor, or councillor who has not existed at that place has attended the meeting of the board of councillors, including the method of that attendance);
    - (ii) the point of the progress of the proceedings of the meeting of the board of councillors and the results thereof;
    - (iii) when there is a councillor who has a special interest in a matter which needs to resolve on, the name of that councillor;
    - (iv) when an opinion or remark is expressed or made at the meeting of the board of councillors pursuant to the following clauses, an outline of the contents of that opinion or remark:
      - (a) Article 74, paragraph (1) of the Act on General Incorporated Associations and General Incorporated Foundations, as applied mutatis mutandis pursuant to Article 46-5-4 of the Act following the deemed replacement of terms;
      - (b) Article 74, paragraph (2) of the Act on General Incorporated Associations and General Incorporated Foundations, as applied mutatis mutandis pursuant to Article 46-5-4 of the Act following the deemed replacement of terms;
      - (c) Article 46-8, item (iv) of the Act;
      - (d) the second sentence of Article 46-8, item (viii) of the Act; and
      - (e) Article 105, paragraph (3) of the Act on General Incorporated Associations and General Incorporated Foundations, as applied mutatis mutandis pursuant to Article 46-8-3 of the Act following the deemed replacement of terms;
    - (v) the names of councillors, directors or auditors present at the meeting of the board of councillors;
    - (vi) the name of the chairperson of the meeting of the board of councillors; and
    - (vii) the name of a person who has performed the duty pertaining to drawing up of the minutes.
- (Application, mutatis mutandis, of provisions for minutes of general meetings of members)