

四半期連結財務諸表の用語、様式及び作成方法に関する規則

Regulation on the Terminology, Forms, and Preparation Methods of Quarterly Consolidated Financial Statements

(平成十九年八月十日内閣府令第六十四号)
(Cabinet Office Order No. 64 of August 10, 2007)

金融商品取引法（昭和二十三年法律第二十五号）第百九十三条の規定に基づき、及び同法を実施するため、四半期連結財務諸表の用語、様式及び作成方法に関する規則を次のように定める。

Pursuant to the provisions of Article 193 of the Financial Instruments and Exchange Act (Act No. 25 of 1948), and for the purpose of enforcement of that Act, the Regulation on the Terminology, Forms, and Preparation Methods of Quarterly Consolidated Financial Statements is established as follows.

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第一章 総則

Chapter I General Provisions

第一条 金融商品取引法（以下「法」という。）第五条、第七条第一項、第九条第一項、第十条第一項又は第二十四条の四の七第一項若しくは第二項（これらの規定のうち同条第四項において準用する場合及び財務諸表等の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第五十九号。以下「財務諸表等規則」という。）第一条第一項の規定により金融庁長官が指定した法人（以下「指定法人」という。）についてこれらの規定を法第二十七条において準用する場合を含む。）の規定により提出される財務計算に関する書類のうち、四半期連結財務諸表（四半期連結貸借対照表、四半期連結損益計算書、四半期連結包括利益計算書及び四半期連結キャッシュ・フロー計算書又は第九十三条の規定により指定国際会計基準（連結財務諸表の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第二十八号。以下「連結財務諸表規則」という。）第九十三条に規定する指定国際会計基準をいう。以下同じ。）により作成する場合若しくは第九十四条の規定により修正国際基準（連結財務諸表規則第九十四条に規定する修正国際基準をいう。以下同じ。）により作成する場合において当該指定国際会計基準若しくは当該修正国際基準により作成が求められる四半期連結貸借対照表、四半期連結損益計算書、四半期連結包括利益計算書及び四半期連結キャッシュ・フロー計算書に相当するもの並びに持分変動計算書をいう。以下同じ。）の用語、様式及び作成方法は、四半期財務諸表等の用語、様式及び作成方法に関する規則（平成十九年内閣府令第六十三号。以下「四半期財務諸表等規則」という。）第二条の規定の適用を受けるものを除き、この規則の定めるところによるものとし、この規則において定めのない事項については、一般に公正妥当と認められる企業会計の基準に従うものとする。

Article 1 (1) From among the finance and accounting documents to be submitted pursuant to the provisions of Article 5, Article 7, paragraph (1), Article 9, paragraph (1), Article 10, paragraph (1), Article 24-4-7, paragraph (1) or (2) of the Financial Instruments and Exchange Act (hereinafter referred to as the "Act") (including as applied mutatis mutandis pursuant to paragraph (4) of that Article and as applied mutatis mutandis, pursuant to Article 27 of the Act, to a corporation which has been designated by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 1, paragraph (1) of the Regulation on Terminology, Forms, and Preparation Methods of Financial Statements (the Ministry of Finance Order No. 59 of 1963; hereinafter referred to as the "Regulation on Financial Statements") (hereinafter referred to as a "designated corporation")), the terminology, forms, and preparation methods of quarterly consolidated financial statements (meaning quarterly consolidated balance sheets, quarterly consolidated profit and loss statements, quarterly statement of consolidated comprehensive income, and quarterly consolidated cash flow statements or, if those are prepared following the designated international accounting standards (meaning designated international accounting standards as specified in Article

93 of the Regulation on Terminology, Forms and Preparation Methods of Consolidated Financial Statements (the Ministry of Finance Order No. 28 of 1976; hereinafter referred to as "Regulation Concerning Consolidated Financial Statements")) pursuant to the provisions of Article 93 or if those are prepared following the Japan's modified international standards (meaning Japan's modified international standards prescribed in Article 94 of the Regulation on Consolidated Financial Statements; the same applies hereinafter) pursuant to the provisions of Article 94 which are equivalents to quarterly consolidated balance sheets, quarterly consolidated profit and loss statements, quarterly statement of consolidated comprehensive income, and quarterly consolidated cash flow statements which need to be prepared following the designated international accounting standards or Japan's modified international standards, and statements of changes in shareholders' equity; the same applies hereinafter) are governed by the provisions of this Regulation, except for those to which the provisions of Article 2 of the Regulation on Terminology, Forms, and Preparation Methods of Quarterly Financial Statements (Cabinet Office Order No. 63 of 2007; hereinafter referred to as the "Regulation Concerning Quarterly Financial Statements"), and any particulars that are not provided for under this Regulation are to follow the business accounting standards generally accepted as fair and appropriate.

2 金融庁組織令（平成十年政令第三百九十二号）第二十四条第一項に規定する企業会計審議会により公表された企業会計の基準は、前項に規定する一般に公正妥当と認められる企業会計の基準に該当するものとする。

(2) Business accounting standards published by the business accounting council specified in Article 24, paragraph (1) of the Cabinet Order for Organization of the Financial Services Agency (Cabinet Order No. 392 of 1998) are comply with the business accounting standards generally accepted as fair and appropriate as provided in the preceding paragraph.

3 連結財務諸表規則第一条第三項に規定する金融庁長官が定める企業会計の基準は、第一項に規定する一般に公正妥当と認められる企業会計の基準に該当するものとする。

(3) Business accounting standards specified by the Commissioner of the Financial Services Agency as provided in Article 1, paragraph (3) of the Regulation on Consolidated Financial Statements are to comply with the business accounting standards generally accepted as fair and appropriate as provided in paragraph (1):

（適用の特例）

(Special Provisions for Application of this Regulation)

第一条の二 法第二条第一項第五号又は第九号に掲げる有価証券の発行者（同条第五項に規定する発行者をいう。次条において同じ。）のうち、次に掲げる要件の全てを満たす株式会社（以下「指定国際会計基準特定会社」という。）が提出する四半期連結

財務諸表の用語、様式及び作成方法は、第六章第一節の定めるところによることができる。

Article 1-2 The terminology, forms, and preparation methods of quarterly consolidated financial statements submitted by a stock company satisfying all of the following requirements (hereinafter referred to as a "specified company complying with designated international accounting standards") from among the issuers (meaning the issuers prescribed in Article 2, paragraph (5) of the Act; hereinafter the same applies in the following Article) of securities set forth in Article 2, paragraph (1), item (v) or (ix) of the Act may be governed by the provisions of Chapter VI, Section 1:

一 次に掲げる要件のいずれかを満たすこと。

(i) that the stock company satisfies either of the following requirements:

イ 法第五条第一項の規定に基づき提出した有価証券届出書（当四半期連結会計期間の属する連結会計年度の直前の連結会計年度（以下「前連結会計年度」という。）に係る連結財務諸表（連結財務諸表規則第一条第一項に規定する書類をいう。以下同じ。）を記載している場合に限る。次条第一号イにおいて同じ。）又は法第二十四条第一項若しくは第三項の規定に基づき提出した有価証券報告書（前連結会計年度に係る連結財務諸表を記載している場合に限る。次条第一号イにおいて同じ。）において、連結財務諸表の適正性を確保するための特段の取組みに係る記載を行っていること。

(a) that in the securities registration statement that it submitted under the provisions of Article 5, paragraph (1) of the Act (limited to cases in which consolidated financial statements (meaning documents as specified in Article 1, paragraph (1) of the Regulation on Consolidated Financial Statements; the same applies hereinafter) for the consolidated fiscal year immediately preceding the consolidated fiscal year pertaining to the current quarterly consolidated accounting period (hereinafter referred to as the "previous consolidated fiscal year") are included; hereinafter the same applies in item (i), (a) of the following Article) or the annual securities report submitted under the provisions of Article 24, paragraph (1) or (3) of the Act (limited to cases in which consolidated financial statements for the previous consolidated fiscal year are presented; hereinafter the same applies in item (i), (a) of the following Article), the stock company gives a statement that it makes special efforts to ensure the appropriateness of the consolidated financial statements; or

ロ 法第五条第一項の規定に基づき提出する有価証券届出書又は法第二十四条の四の七第一項若しくは第二項の規定に基づき提出する四半期報告書において、四半期連結財務諸表の適正性を確保するための特段の取組みに係る記載を行っていること。

(b) that in the securities registration statement to be submitted pursuant to the provisions of Article 5, paragraph (1) of the Act or the quarterly

securities report to be submitted pursuant to the provisions of Article 24-4-7, paragraph (1) or (2) of the Act, the stock company gives a statement that it makes special efforts to ensure the appropriateness of the quarterly consolidated financial statements; and

二 指定国際会計基準に関する十分な知識を有する役員又は使用人を置いており、指定国際会計基準に基づいて四半期連結財務諸表を適正に作成することができる体制を整備していること。

(ii) that the stock company has officers or employees who have sufficient knowledge of designated international accounting standards and has established a system under which quarterly consolidated financial statements may be prepared in a proper manner following the designated international accounting standards.

第一条の三 法第二条第一項第五号又は第九号に掲げる有価証券の発行者のうち、次に掲げる要件の全てを満たす株式会社（以下「修正国際基準特定会社」という。）が提出する四半期連結財務諸表の用語、様式及び作成方法は、第六章第二節の定めるところによることができる。

Article 1-3 The terminology, forms, and preparation methods of quarterly consolidated financial statements submitted by an issuer of the securities set forth in Article 2, paragraph (1), item (v) or (ix) of the Act, which is a stock company satisfying all of the following requirements (hereinafter referred to as a "specified company complying with Japan's modified international standards") may be governed by the provisions of Chapter VI, Section 2:

一 次に掲げる要件のいずれかを満たすこと。

(i) that the stock company satisfies either of the following requirements:

イ 法第五条第一項の規定に基づき提出した有価証券届出書又は法第二十四条第一項若しくは第三項の規定に基づき提出した有価証券報告書において、連結財務諸表の適正性を確保するための特段の取組みに係る記載を行っていること。

(a) that in the securities registration statement to be submitted pursuant to the provisions of Article 5, paragraph (1) of the Act or annual securities report submitted by it under the provisions of Article 24, paragraph (1) or (3) of the Act, the stock company gives a statement that it makes special efforts to ensure appropriateness of the consolidated financial statements; and

ロ 法第五条第一項の規定に基づき提出する有価証券届出書又は法第二十四条の四の七第一項若しくは第二項の規定に基づき提出する四半期報告書において、四半期連結財務諸表の適正性を確保するための特段の取組みに係る記載を行っていること。

(b) that in the securities registration statement to be submitted pursuant to the provisions of Article 5, paragraph (1) of the Act or quarterly securities report to be submitted under the provisions of Article 24-4-7, paragraph (1)

or (2) of the Act, the stock company gives a statement that it makes special efforts to ensure appropriateness of the quarterly consolidated financial statements;

二 修正国際基準に関する十分な知識を有する役員又は使用人を置いており、修正国際基準に基づいて四半期連結財務諸表を適正に作成することができる体制を整備していること。

(ii) that the stock company has officers or employees who have sufficient knowledge of the Japan's modified international standards and have established a system under which quarterly consolidated financial statements may be prepared in a proper manner following the Japan's modified international standards.

(定義)

(Definitions)

第二条 この規則において次の各号に掲げる用語の意義は、当該各号に定めるところによる。

Article 2 In this Regulation, the meanings of the terms set forth in the following items are as provided in the respective items:

一 四半期連結財務諸表提出会社 法第二十四条の四の七第一項（法第二十七条において準用する場合を含む。）の規定により四半期連結財務諸表を提出すべき会社（指定法人を含む。）及び法第二十四条の四の七第二項の規定（法第二十七条において準用する場合を含む。）により四半期連結財務諸表を提出する会社（指定法人を含む。）をいう。

(i) company submitting the quarterly consolidated financial statements: a company (including a designated corporation) which is required to submit the quarterly consolidated financial statements pursuant to the provisions of Article 24-4-7, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 27 of the Act) and a company (including a designated corporation) which is required to submit the quarterly consolidated financial statements pursuant to the provisions of Article 24-4-7, paragraph (2) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 27 of the Act);

二 四半期会計期間 四半期財務諸表等規則第三条第四号に規定する期間をいう。

(ii) quarterly accounting period: a period as provided in Article 3, item (iv) of the Regulation on Quarterly Financial Statements;

三 四半期連結会計期間 四半期財務諸表等規則第三条第五号に規定する期間をいう。

(iii) quarterly consolidated accounting period: a period as provided in Article 3, item (v) of the Regulation on Quarterly Financial Statements;

四 四半期累計期間 四半期財務諸表等規則第三条第六号に規定する期間をいう。

(iv) cumulative quarterly accounting period: a period as provided in Article 3, item (vi) of the Regulation on Quarterly Financial Statements;

- 五 四半期連結累計期間 四半期財務諸表等規則第三条第七号に規定する期間をいう。
- (v) cumulative quarterly consolidated accounting period: a period specified in Article 3, item (vii) of the Regulation on Quarterly Financial Statements;
- 六 子会社 財務諸表等規則第八条第三項、第四項及び第七項の規定により、四半期連結財務諸表提出会社の子会社とされる者をいう。
- (vi) subsidiary company: a party that is regarded as the subsidiary company of the company submitting the quarterly consolidated financial statements, pursuant to the provisions of Article 8, paragraphs (3), (4), and (7) of the Regulation on Financial Statements;
- 七 連結子会社 連結の範囲に含まれる子会社をいう。
- (vii) consolidated subsidiary company: a subsidiary company included in the scope of consolidation;
- 八 連結会社 四半期連結財務諸表提出会社及び連結子会社をいう。
- (viii) consolidated companies: the company submitting the quarterly consolidated financial statements and its consolidated subsidiary companies;
- 九 非連結子会社 連結の範囲から除かれる子会社をいう。
- (ix) non-consolidated subsidiary company: a subsidiary company excluded from the scope of consolidation;
- 十 関連会社 財務諸表等規則第八条第五項及び第六項の規定により、四半期連結財務諸表提出会社の関連会社とされる者をいう。
- (x) affiliated company: a party that is regarded as an affiliated company of the company submitting the quarterly consolidated financial statements, pursuant to the provisions of Article 8, paragraphs (5) and (6) of the Regulation on Financial Statements;
- 十一 持分法 投資会社が、被投資会社の純資産及び損益のうち当該投資会社に帰属する部分の変動に応じて、その投資の金額を各事業年度ごとに修正する方法をいう。
- (xi) equity method: a method whereby an investor company corrects its amount of money invested in each fiscal year according to the changes in the amounts of the investee company's net assets, profit and loss attributable to the investor company;
- 十二 非支配株主持分 連結子会社の資本のうち四半期連結財務諸表提出会社の持分に帰属しない部分をいう。
- (xii) non-controlling interests: the non-controlling interests of a consolidated subsidiary company's capital which does not attributed to the equity of the company submitting the quarterly consolidated financial statements;
- 十三 キャッシュ・フロー 次号に規定する資金の増加又は減少をいう。
- (xiii) cash flow: any increase or decrease in the funds specified in the following item;
- 十四 資金 現金（当座預金、普通預金その他預金者が一定の期間を経ることなく引き出すことができる預金を含む。第八十五条及び第八十七条において同じ。）及び現金同等物（容易に換金することが可能であり、かつ、価値の変動のリスクが低い

- 短期的な投資をいう。第八十五条及び第八十七条において同じ。) の合計額をいう。
- (xiv) funds: the total amount of cash (including any current deposits, ordinary deposits, and other deposits which the depositor is able to withdraw before a certain period elapses; the same applies in Articles 85 and 87) and cash equivalents (meaning short-term investments which can be easily converted into cash, with low risk of value fluctuations; the same applies in Articles 85 and 87);
- 十五 デリバティブ取引 財務諸表等規則第八条第十四項に規定する取引をいう。
- (xv) derivatives transactions: transactions specified in Article 8, paragraph (14) of the Regulation on Financial Statements;
- 十六 売買目的有価証券 財務諸表等規則第八条第二十項に規定する有価証券をいう。
- (xvi) trading securities: securities specified in Article 8, paragraph (20) of the Regulation on Financial Statements;
- 十七 満期保有目的の債券 財務諸表等規則第八条第二十一項に規定する債券をいう。
- (xvii) bonds held to maturity: bonds specified in Article 8, paragraph (21) of the Regulation on Financial Statements;
- 十八 その他有価証券 財務諸表等規則第八条第二十二項に規定する有価証券をいう。
- (xviii) other securities: securities specified in Article 8, paragraph (22) of the Regulation on Financial Statements;
- 十九 自己株式 連結財務諸表規則第二条第十九号に規定する株式をいう。この場合において、同号中「連結財務諸表」とあるのは、「四半期連結財務諸表」と読み替えるものとする。
- (xix) treasury shares: shares specified in Article 2, item (xix) of the Regulation on Consolidated Financial Statements; in this case the term "consolidated financial statements" in that item is deemed to be replaced with "quarterly consolidated financial statements";
- 二十三 企業結合 財務諸表等規則第八条第二十七項に規定する企業結合をいう。
- (xxiii) business combination: a business combination specified in Article 8, paragraph (27) of the Regulation on Financial Statements;
- 二十四 取得企業 財務諸表等規則第八条第二十八項に規定する企業をいう。
- (xxiv) acquiring enterprise: an enterprise specified in Article 8, paragraph (28) of the Regulation on Financial Statements;
- 二十五 被取得企業 財務諸表等規則第八条第二十九項に規定する企業をいう。
- (xxv) acquired enterprise: an enterprise specified in Article 8, paragraph (29) of the Regulation on Financial Statements;
- 二十六 結合企業 財務諸表等規則第八条第三十一項に規定する企業をいう。
- (xxvi) combiner: an enterprise specified in Article 8, paragraph (31) of the Regulation on Financial Statements;
- 二十七 被結合企業 財務諸表等規則第八条第三十二項に規定する企業をいう。
- (xxvii) combinee: an enterprise specified in Article 8, paragraph (32) of the Regulation on Financial Statements;

- 二十八 結合後企業 財務諸表等規則第八条第三十三項に規定する企業をいう。
(xxviii) combined enterprise: an enterprise specified in Article 8, paragraph (33) of the Regulation on Financial Statements;
- 二十九 結合当事企業 財務諸表等規則第八条第三十四項に規定する企業をいう。
(xxix) constituent enterprise: an enterprise specified in Article 8, paragraph (34) of the Regulation on Financial Statements;
- 三十 パーチェス法 財務諸表等規則第八条第三十五項に規定する方法をいう。
(xxx) purchase method: a method specified in Article 8, paragraph (35) of the Regulation on Financial Statements;
- 三十二 共通支配下の取引等 財務諸表等規則第八条第三十七項に規定する共通支配下の取引等をいう。
(xxxii) common control transaction, etc.: a common control transaction, etc. specified in Article 8, paragraph (37) of the Regulation on Financial Statements;
- 三十三 事業分離 財務諸表等規則第八条第三十八項に規定する事業分離をいう。
(xxxiii) business divestiture: the business divestiture specified in Article 8, paragraph (38) of the Regulation on Financial Statements;
- 三十四 分離元企業 財務諸表等規則第八条第三十九項に規定する企業をいう。
(xxxiv) divesting enterprise: the enterprise specified in Article 8, paragraph (39) of the Regulation on Financial Statements;
- 三十五 分離先企業 財務諸表等規則第八条第四十項に規定する企業をいう。
(xxxv) divested enterprise: the enterprise specified in Article 8, paragraph (40) of the Regulation on Financial Statements;
- 三十六 金融商品 財務諸表等規則第八条第四十一項に規定する金融商品をいう。
(xxxvi) financial instruments: the financial instruments specified in Article 8, paragraph (41) of the Regulation on Financial Statements;
- 三十七 資産除去債務 財務諸表等規則第八条第四十二項に規定する資産除去債務をいう。
(xxxvii) asset retirement obligations: the asset retirement obligations specified in Article 8, paragraph (42) of the Regulation on Financial Statements;
- 三十八 会計方針 四半期連結財務諸表の作成に当たって採用した会計処理の原則及び手続をいう。
(xxxviii) accounting policies: the accounting principles and procedures adopted for the preparation of quarterly consolidated financial statements;
- 三十九 表示方法 四半期連結財務諸表の作成に当たって採用した表示の方法をいう。
(xxxix) presentation method: the presentation method for adopted for the preparation of quarterly consolidated financial statements;
- 四十 会計上の見積り 資産、負債、収益及び費用等の額に不確実性がある場合において、四半期連結財務諸表作成時に入手可能な情報に基づき、それらの合理的な金額を算定することをいう。
(xl) accounting estimates: amounts of assets, liabilities, revenues, expenses, etc.

that are reasonably calculated based on the information available at the time when quarterly consolidated financial statements were prepared if those amounts are uncertain;

四十一 会計方針の変更 一般に公正妥当と認められる会計方針を他の一般に公正妥当と認められる会計方針に変更することをいう。

(xli) change in accounting policy: change in accounting policy that is generally accepted as fair and appropriate to another accounting policy that is generally accepted as fair and appropriate;

四十二 会計上の見積りの変更 新たに入手可能となった情報に基づき、前連結会計年度以前の連結財務諸表又は直前の四半期連結会計期間以前若しくは直前の四半期連結累計期間以前の四半期連結財務諸表の作成に当たって行った会計上の見積りを変更することをいう。

(xlii) change in an accounting estimate: a change in accounting estimates that had been made for the preparation of consolidated financial statements for the previous consolidated fiscal year or any prior consolidated fiscal year, or quarterly consolidated financial statements for the immediately preceding or prior quarterly consolidated accounting period or cumulative quarterly consolidated accounting period based on new information that has become available;

四十三 誤謬 その原因となる行為が意図的であるか否かにかかわらず、四半期連結財務諸表作成時又は連結財務諸表作成時に入手可能な情報を使用しなかったこと又は誤って使用したことにより生じた誤りをいう。

(xliii) error: an error caused by not using, or the misusing the information when preparing the quarterly consolidated financial statements or when preparing the consolidated financial statements, regardless of whether or not it was done with intent to cause the error;

四十四 遡及適用 新たな会計方針を前連結会計年度以前の連結財務諸表並びに直前の四半期連結会計期間以前及び直前の四半期連結累計期間以前の四半期連結財務諸表に遡って適用したと仮定して会計処理を行うことをいう。

(xliv) retrospective application: the implementation of accounting processes by assuming that new accounting policies are retroactively applied to since the time of the preparation of consolidated financial statements for the previous consolidated fiscal year or any prior consolidated fiscal year, or quarterly consolidated financial statements for the immediately preceding or prior quarterly consolidated accounting period or cumulative quarterly consolidated accounting period; and

四十五 修正再表示 前連結会計年度以前の連結財務諸表又は直前の四半期連結会計期間以前若しくは直前の四半期連結累計期間以前の四半期連結財務諸表における誤謬の訂正を連結財務諸表又は四半期連結財務諸表に反映することをいう。

(xlv) restatement: the error in the consolidated financial statements or quarterly consolidated financial statements, for the previous consolidated

fiscal year or any prior consolidated fiscal year or quarterly consolidated financial statements for the immediately preceding or prior quarterly consolidated accounting period or cumulative quarterly consolidated accounting period are rectified in the financial statements.

四十六 時価の算定に係るインプット 連結財務諸表規則第二条第五十七号に規定する時価の算定に係るインプットをいう。

(xlvi) inputs to a market value measurement: the inputs to a market value measurement prescribed in Article 2, item (lvii) of the Regulation on Consolidated Financial Statements;

四十七 時価の算定に係るインプットが属するレベル 連結財務諸表規則第二条第六十号に規定する時価の算定に係るインプットが属するレベルをいう。

(xlvii) level in which inputs to a market value measurement are categorized: the level in which inputs to a market value measurement are categorized as prescribed in Article 2, item (lx) of the Regulation on Consolidated Financial Statements.

(四半期連結決算日)

(Quarterly Consolidated Closing Date)

第三条 四半期連結財務諸表提出会社は、当該会社の四半期会計期間の末日を四半期連結決算日と定め、当該日を基準として四半期連結財務諸表を作成するものとする。

Article 3 A company submitting quarterly consolidated financial statements is to set the last day of its quarterly accounting period as its quarterly consolidated closing date, and prepare quarterly consolidated financial statements based on the date.

(四半期連結財務諸表作成の一般原則)

(General Principles for Preparing Quarterly Consolidated Financial Statements)

第四条 法の規定により提出される四半期連結財務諸表の用語、様式及び作成方法は、次に掲げる基準に適合したものでなければならない。

Article 4 The terminology, forms, and preparation methods of quarterly consolidated financial statements to be submitted pursuant to the provisions of the Act must comply with the following standards:

一 四半期連結財務諸表は、原則として連結財務諸表の作成に当たって適用される会計処理の原則及び手続に準拠して作成されていること。

(i) quarterly consolidated financial statements are prepared in accordance with the accounting principles and procedures adopted for preparing consolidated financial statements, in principle;

二 一般に公正妥当と認められる企業会計の基準に準拠して作成された連結会社の四半期財務諸表を基礎として作成されていること。

(ii) the quarterly consolidated financial statements are prepared based on

quarterly financial statements of consolidated companies that have been prepared following the business accounting standards generally accepted as fair and appropriate;

三 四半期連結財務諸表提出会社の利害関係人に対して、企業集団の財政状態、経営成績及びキャッシュ・フローの状況に関する判断を誤らせないために必要な財務情報を明瞭に表示すること。

(iii) the quarterly consolidated financial statements clearly present the accounting information necessary for the interested parties of the company submitting quarterly consolidated financial statements so that they will not make erroneous assumptions of the financial position, operating results and cash flow situation of the business group; and

四 前連結会計年度に係る連結財務諸表及び直前の四半期連結会計期間又は当該四半期連結会計期間における四半期連結累計期間に係る四半期連結財務諸表を作成するために採用した会計処理の原則及び手続は、正当な理由により変更を行う場合を除き、当四半期連結会計期間において継続して適用されていること。

(iv) the accounting principles and procedures adopted for preparing the consolidated financial statements for the previous consolidated fiscal year and the accounting principles and procedures adopted for preparing quarterly consolidated financial statements for the cumulative quarterly consolidated accounting period as of the end of the immediately preceding the quarterly consolidated accounting period or as of the end of the relevant quarterly consolidated accounting period are applied continuously in the current quarterly consolidated accounting period, except when a change has been made on justifiable grounds.

(連結の範囲)

(Scope of Consolidation)

第五条 四半期連結財務諸表提出会社は、そのすべての子会社を連結の範囲に含めなければならない。ただし、次の各号の一に該当する子会社は、連結の範囲に含めないものとする。

Article 5 (1) A company submitting quarterly consolidated financial statements must include all of its subsidiary companies in the scope of consolidation;

provided, however, that the company is not to include a subsidiary company that falls under either of the following categories in the scope of consolidation:

一 財務及び営業又は事業の方針を決定する機関（株主総会その他これに準ずる機関をいう。）に対する支配が一時的であると認められる子会社

(i) its subsidiary company which is found to have a temporary control over the body that makes decisions on the financial and operational or business policies (meaning a shareholders meeting or any other bodies equivalent thereto); and

二 連結の範囲に含めることにより四半期連結財務諸表提出会社の利害関係人の判断

を著しく誤らせるおそれがあると認められる子会社

(ii) its subsidiary company that is found to be likely to cause the interested parties of the company submitting the quarterly consolidated financial statements to make extremely erroneous assumptions, if it is included in the scope of consolidation.

2 前項の規定により連結の範囲に含めるべき子会社のうち、その資産、売上高（役務収益を含む。以下同じ。）、損益、利益剰余金及びキャッシュ・フローその他の項目からみて、連結の範囲から除いても企業集団の財政状態、経営成績及びキャッシュ・フローの状況に関する合理的な判断を妨げない程度に重要性の乏しいものは、連結の範囲から除くことができる。

(2) If any subsidiary company which needs to be included in the scope of consolidation pursuant to the provisions of the preceding paragraph is immaterial in terms of its assets, net sales (including revenues from service ; the same applies hereinafter), profit or loss, retained earnings and cash flows and any other items, to the extent that even if it is excluded from the scope of consolidation making reasonable assumptions of the financial position, operating results and cash flow situation of the business group would not be prevented, the subsidiary company may be excluded from the scope of consolidation.

3 次に掲げる会社等（会社、組合その他これらに類する事業体（外国におけるこれらに相当するものを含む。）をいう。以下同じ。）の財政状態、経営成績又はキャッシュ・フローの状況に関する事項で、当該企業集団の財政状態、経営成績及びキャッシュ・フローの状況の判断に影響を与えると認められる重要なものがある場合には、その内容を四半期連結財務諸表に注記しなければならない。

(3) If there is any material particulars concerning the financial position, operating results or cash flow situation of a company, etc. (meaning a company, partnership or any other business entity equivalent thereto (including a business entity equivalent thereto in a foreign state); the same applies hereinafter) set forth as follows, which is found to have an impact on assumption of the financial position, operating results and cash flow situation of the business group, the details thereof must be set down in the notes in the quarterly consolidated financial statements:

一 第一項ただし書の規定により連結の範囲から除かれた子会社

(i) a subsidiary company that is excluded from the scope of consolidation pursuant to the provisions of the proviso to paragraph (1); or

二 四半期連結財務諸表提出会社が議決権の過半数を自己の計算において所有している会社等のうち、民事再生法（平成十一年法律第二百二十五号）の規定による再生手続開始の決定を受けた会社等、会社更生法（平成十四年法律第百五十四号）の規定による更生手続開始の決定を受けた株式会社、破産法（平成十六年法律第七十五号）の規定による破産手続開始の決定を受けた会社等その他これらに準ずる会社等であつて、かつ、有効な支配従属関係が存在しないと認められることにより子会社

に該当しない会社等

- (ii) among companies, etc. whose majority of voting rights are held by the company submitting quarterly consolidated financial statements on its own account, a company, etc. that has been given an order for the commencement of rehabilitation proceedings under the Civil Rehabilitation Act (Act No. 225 of 1999), a stock company that has been given an order for commencement of corporate reorganization proceedings under the Corporate Reorganization Act (Act No. 154 of 2002), a company, etc. that has been given an order of commencement of bankruptcy proceedings under the Bankruptcy Act (Act No. 75 of 2004), or any other company, etc. equivalent thereto, which does not fall under a subsidiary company due to the fact that a company, etc. obviously has no effective parent-subsidiary relationship with the company submitting quarterly consolidated financial statements.

(四半期連結キャッシュ・フロー計算書)

(Quarterly Consolidated Cash Flow Statements)

第五条の二 四半期連結財務諸表提出会社は、第二・四半期連結累計期間（連結会計年度の開始の日から当該連結会計年度の最初の四半期連結会計期間（以下「第一・四半期連結会計期間」という。）の翌四半期連結会計期間（以下「第二・四半期連結会計期間」という。）の末日までの期間をいう。）に係る四半期連結キャッシュ・フロー計算書を作成しなければならない。

Article 5-2 (1) A company submitting the quarterly consolidated financial statements must prepare a quarterly consolidated cash flow statement for the second cumulative quarterly consolidated accounting period (meaning the period from the first day of the consolidated fiscal year to the last day of the quarterly consolidated accounting period following the first quarterly consolidated accounting period of the consolidated fiscal year (hereinafter referred to as the "first quarterly consolidated accounting period") (hereinafter referred to as the "second quarterly consolidated accounting period")).

2 四半期連結財務諸表提出会社は、第一・四半期連結累計期間（連結会計年度の開始の日から第一・四半期連結会計期間の末日までの期間をいう。以下同じ。）に係る四半期連結キャッシュ・フロー計算書を作成することができる。

(2) A company submitting the quarterly consolidated financial statements may prepare a quarterly consolidated cash flow statement for the first cumulative quarterly consolidated accounting period (meaning the period from the first day of the consolidated fiscal year to the last day of the first quarterly consolidated accounting period; the same applies hereinafter).

3 四半期連結財務諸表提出会社は、第一・四半期連結累計期間に係る四半期連結キャッシュ・フロー計算書を作成する場合には、第三・四半期連結累計期間（連結会計年度の開始の日から第二・四半期連結会計期間の翌四半期連結会計期間（以下「第三・四半期連結会計期間」という。）の末日までの期間をいう。以下同じ。）に係る四半

期連結キャッシュ・フロー計算書を作成しなければならない。

- (3) When a company submitting the quarterly consolidated financial statements prepares a quarterly consolidated cash flow statement for the first cumulative quarterly consolidated accounting period, the company submitting the quarterly consolidated financial statements must prepare a quarterly consolidated cash flow statement for the third cumulative quarterly consolidated accounting period (meaning the period from the first day of the consolidated fiscal year to the last day of the quarterly consolidated accounting period following the second quarterly consolidated accounting period (hereinafter referred to as the "third quarterly consolidated accounting period"); the same applies hereinafter).
- 4 前項の規定にかかわらず、第三・四半期連結会計期間において大規模な企業結合が行われたことその他の事情により、第三・四半期連結キャッシュ・フロー計算書を作成することが実務上困難なときは、当該第三・四半期連結キャッシュ・フロー計算書の作成を要しない。この場合においては、当該第三・四半期連結キャッシュ・フロー計算書を作成することができない旨及びその理由を注記しなければならない。
- (4) Notwithstanding the provisions of the preceding paragraph, if it is difficult in practice to prepare a consolidated cash flow statement for the third consolidated quarter due to large-scale business combination being done in the third quarterly consolidated accounting period or other circumstances, the consolidated cash flow statement for the third consolidated quarter need not be prepared. In this case, the fact that the consolidated cash flow statement for the third consolidated quarter cannot be prepared and the reason therefor must be set down in the notes.

(比較情報の作成)

(Preparation of Comparative Information)

第五条の三 当四半期連結会計期間及び当四半期連結累計期間に係る四半期連結財務諸表は、当該四半期連結財務諸表の一部を構成するものとして比較情報（次の各号に掲げる四半期連結財務諸表の区分に応じ、当該四半期連結財務諸表に記載された事項に対応するものとして当該各号に定める事項）を含めて作成しなければならない。

Article 5-3 Quarterly consolidated financial statements for the current quarterly consolidated accounting period and the current cumulative quarterly consolidated accounting period must be prepared as a component of the quarterly consolidated financial statements that include comparative information (meaning particulars set forth in the following items as corresponding to particulars included in the quarterly consolidated financial statements for the respective categories of quarterly consolidated financial statements set forth in those items):

一 四半期連結貸借対照表 前連結会計年度に係る事項

(i) the quarterly consolidated balance sheet: particulars pertaining to the

previous consolidated fiscal year;

二 四半期連結損益計算書及び四半期連結包括利益計算書 前連結会計年度の対応する四半期連結会計期間及び四半期連結累計期間に係る事項

(ii) the quarterly consolidated profit and loss statement and quarterly statement of consolidated comprehensive income : particulars pertaining to the corresponding quarterly consolidated accounting period in the previous consolidated fiscal year and the cumulative quarterly consolidated accounting period as of the end thereof;

三 四半期連結キャッシュ・フロー計算書 前連結会計年度の対応する四半期連結累計期間に係る事項

(iii) quarterly consolidated cash flow statement: particulars pertaining to the corresponding cumulative quarterly consolidated accounting period in the previous consolidated fiscal year.

(連結子会社の資産及び負債の評価等)

(Valuation of Assets and Liabilities of Consolidated Subsidiary Companies)

第六条 四半期連結財務諸表の作成に当たっては、連結子会社の資産及び負債の評価並びに四半期連結財務諸表提出会社の連結子会社に対する投資とこれに対応する当該連結子会社の資本の相殺消去その他必要とされる連結会社相互間の項目の消去をしなければならない。

Article 6 When preparing quarterly consolidated financial statements, assets and liabilities of consolidated subsidiary companies must be valued, investments made by the company submitting quarterly consolidated financial statements in consolidated subsidiary companies must be offset against the corresponding equity of those consolidated subsidiary companies, and any other items between the consolidated companies that need to be eliminated must be eliminated.

(持分法の適用)

(Application of Equity Method)

第七条 非連結子会社及び関連会社に対する投資については、持分法により計算した価額をもって四半期連結貸借対照表に計上しなければならない。ただし、次の各号の一に該当する会社に対する投資については、持分法を適用しないものとする。

Article 7 (1) Investments in any non-consolidated subsidiary company or affiliated company must be recorded on a quarterly consolidated balance sheet by entering the values calculated by the equity method; provided, however, that the equity method is not to be applied to investments in a company that falls under either of the following categories:

一 財務及び営業又は事業の方針の決定に対する影響が一時的であると認められる関連会社

(i) an affiliated company that is found to temporarily have an impact on

decisions operational or business policy decisions; or

二 持分法を適用することにより四半期連結財務諸表提出会社の利害関係人の判断を著しく誤らせるおそれがあると認められる非連結子会社及び関連会社

(ii) a non-consolidated subsidiary company or affiliated company that is found to be likely to cause the interested parties of the company submitting the quarterly consolidated financial statements to make extremely erroneous assumptions, if the equity method is applied to it.

2 前項の規定により持分法を適用すべき非連結子会社及び関連会社のうち、その損益及び利益剰余金その他の項目からみて、持分法の適用の対象から除いても四半期連結財務諸表に重要な影響を与えないものは、持分法の適用の対象から除くことができる。

(2) If any non-consolidated subsidiary company or affiliated company to which the equity method is to apply pursuant to the provisions of the preceding paragraph does not, in terms of its profit or loss and retained earnings and any other items, have a material influence on the quarterly consolidated financial statements even if the company is excluded from those to which the equity method is to apply, the company may be excluded from those to which the equity method is to apply.

(税効果会計の適用)

(The Use of Tax Effect Accounting)

第八条 連結会社の法人税その他利益に関連する金額を課税標準として課される租税（以下「法人税等」という。）については、税効果会計（四半期連結貸借対照表に計上されている資産及び負債の金額と課税所得の計算の結果算定された資産及び負債の金額との間に差異がある場合において、当該差異に係る法人税等の金額を適切に期間配分することにより、法人税等を控除する前の四半期純利益の金額と法人税等の金額を合理的に対応させるための会計処理をいう。以下同じ。）を適用して四半期連結財務諸表を作成しなければならない。

Article 8 With regard to consolidated companies' corporate tax and any other taxes that are imposed on the amounts or profits as the tax base (hereinafter referred to as "corporate tax, etc."), quarterly consolidated financial statements must be prepared by using tax effect accounting (meaning an accounting process which, if the amounts of assets and liabilities recorded on the quarterly consolidated balance sheet and the amounts of assets and liabilities determined by calculating the taxable income is different, reasonably matches the amount of quarterly net income before the corporate tax, etc. is deducted with the amount of corporate tax, etc. through appropriate inter-period allocation of the amount of corporate tax, etc. pertaining to the differences; the same applies hereinafter).

(四半期決算日の異なる子会社)

(Subsidiary Company with Different Quarterly Closing Dates)

第九条 その四半期会計期間の末日が四半期連結財務諸表提出会社の当該期間に対応する四半期会計期間における四半期連結決算日と異なる連結子会社は、当該期間に対応する四半期会計期間における四半期連結決算日において四半期連結財務諸表作成の基礎となる四半期財務諸表を作成するために必要とされる四半期決算を行わなければならない。ただし、当該連結子会社の四半期会計期間の末日と当該期間に対応する四半期会計期間における四半期連結決算日との差異が三か月を超えない場合において当該連結子会社の当該四半期会計期間に係る四半期財務諸表を基礎として当該期間に対応する四半期連結財務諸表を作成するときは、この限りでない。

Article 9 Any consolidated subsidiary company whose last day of the quarterly accounting period differs from the quarterly consolidated closing date of the quarterly accounting period of the company submitting the quarterly consolidated financial statements corresponding to the relevant period must, on the quarterly consolidated closing date of the quarterly accounting period corresponding to the relevant period, settle its accounts necessary for preparing quarterly financial statements that serve as the basis for preparation of quarterly consolidated financial statements; provided, however, that this does not apply if the difference between the last day of the quarterly accounting period of the consolidated subsidiary company and the quarterly consolidated closing date of the quarterly accounting period corresponding to the relevant period is not more than three months, and quarterly consolidated financial statements corresponding to the relevant period are prepared based on the quarterly financial statements for the quarterly accounting period of the consolidated subsidiary company.

(連結の範囲又は持分法適用の範囲の変更に関する注記)

(Notes Concerning Changes in Scope of Consolidation or Scope of Application of the Equity Method)

第十条 第十条 四半期連結財務諸表作成のための基本となる重要な事項のうち、連結の範囲又は持分法適用の範囲について、重要な変更を行った場合には、その旨及び変更の理由を注記しなければならない。

Article 10 Among the material particulars that serve as the basis for preparation of quarterly consolidated financial statements , when material changes has been made in the scope of consolidation or scope of the equity method to be applied, a statement to that effect and the reason for the change must be set down in the notes.

(会計基準等の改正等に伴う会計方針の変更に関する注記)

(Notes Concerning Changes in Accounting Policies Occasioned by Revisions of Accounting Standards)

第十条の二 四半期財務諸表等規則第五条の規定は、会計基準等（財務諸表等規則第八条の三第一項本文に規定する会計基準等をいう。以下同じ。）の改正等（同項本文に

規定する会計基準等の改正等をいう。次条において同じ。)に伴い会計方針の変更を行った場合について準用する。この場合において、同条中「税引前四半期純損益金額」とあるのは「税金等調整前四半期純損益金額」と、「事業年度」とあるのは「連結会計年度」と、「四半期累計期間」とあるのは「四半期連結累計期間」と、「四半期会計期間」とあるのは「四半期連結会計期間」と読み替えるものとする。

Article 10-2 The provisions of Article 5 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to the case where changes are made in accounting policies occasioned by the revision, etc. of accounting standard, etc. (meaning revision, etc. of accounting standards, etc. (meaning the accounting standard, etc. prescribed in the main clause of Article 8-3, paragraph (1) of the Regulation on Financial Statements; the same applies in the following Article) prescribed in the main clause or of that paragraph; the same applies hereinafter). In this case, the term "amount of quarterly net income or loss before taxes" in that Article is deemed to be replaced with "quarterly net income or quarterly net losses before taxes", the term "fiscal year" is deemed to be replaced with "consolidated fiscal year", the term "cumulative quarterly accounting period" is deemed to be replaced with "cumulative quarterly consolidated accounting period", and the term "quarterly accounting period" is deemed to be replaced with "quarterly consolidated accounting period".

(会計基準等の改正等以外の正当な理由による会計方針の変更に関する注記)
(Notes Concerning Changes in Accounting Policies Based on Justifiable Grounds Other Than Revisions of Accounting Standards)

第十条の三 四半期財務諸表等規則第五条の二の規定は、会計基準等の改正等以外の正当な理由により会計方針の変更を行った場合について準用する。この場合において、同条中「税引前四半期純損益金額」とあるのは「税金等調整前四半期純損益金額」と、「事業年度」とあるのは「連結会計年度」と、「四半期累計期間」とあるのは「四半期連結累計期間」と、「四半期会計期間」とあるのは「四半期連結会計期間」と読み替えるものとする。

Article 10-3 The provisions of Article 5-2 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to cases where changes are made in accounting policies based on justifiable grounds other than the revision, etc. of accounting standards, etc. In this case, the term "amount of quarterly net income or loss before taxes" in that Article is deemed to be replaced with "quarterly net income or quarterly net losses before taxes", the term "fiscal year" is deemed to be replaced with "consolidated fiscal year", the term "cumulative quarterly accounting period" is deemed to be replaced with "cumulative quarterly consolidated accounting period", and the term "quarterly accounting period" is deemed to be replaced with "quarterly consolidated accounting period".

(会計上の見積りの変更に関する注記)

(Notes Concerning Changes in Accounting Estimates)

第十条の四 四半期財務諸表等規則第五条の三の規定は、会計上の見積りについて重要な変更を行った場合について準用する。この場合において、同条中「税引前四半期純損益金額」とあるのは「税金等調整前四半期純損益金額」と、「四半期会計期間」とあるのは「四半期連結会計期間」と、「事業年度」とあるのは「連結会計年度」と読み替えるものとする。

Article 10-4 The provisions of Article 5-3 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to cases in which material changes in accounting estimates have been made. In this case, the term "amount of quarterly net income or loss before taxes" in that Article is deemed to be replaced with "quarterly net income or quarterly net loss before taxes", the term "quarterly accounting period" is deemed to be replaced with "quarterly consolidated accounting period" and the term "fiscal year" is deemed to be replaced with "consolidated fiscal year".

(会計方針の変更を会計上の見積りの変更と区別することが困難な場合の注記)

(Notes When It Is Difficult to Distinguish Changes in Accounting Policies from Changes in Accounting Estimates)

第十条の五 四半期財務諸表等規則第五条の四の規定は、重要な会計方針の変更を行った場合において、当該重要な会計方針の変更を会計上の見積りの変更と区別することが困難な場合について準用する。この場合において、同条中「四半期会計期間」とあるのは「四半期連結会計期間」と、「税引前四半期純損益金額」とあるのは「税金等調整前四半期純損益金額」と読み替えるものとする。

Article 10-5 The provisions of Article 5-4 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to cases in which material changes in accounting policies have been made, if it is difficult to distinguish those material changes in accounting policies from changes in accounting estimates. In this case, the term "quarterly accounting period" in that Article is deemed to be replaced with "quarterly consolidated accounting period" and the term "amount of quarterly net income or loss before taxes" is deemed to be replaced with "quarterly net income or quarterly net losses before taxes".

(修正再表示に関する注記)

(Notes Concerning Restatement of Financial Statement)

第十条の六 四半期財務諸表等規則第五条の五の規定は、修正再表示を行った場合について準用する。この場合において、同条第二号中「税引前四半期純損益金額」とあるのは「税金等調整前四半期純損益金額」と、「前事業年度」とあるのは「前連結会計年度」と読み替えるものとする。

Article 10-6 The provisions of Article 5-5 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to the restatement of the

quarterly financial statement. In this case, the term "amount of quarterly net income or loss before taxes" in item (ii) of that Article is deemed to be replaced with "quarterly net income or quarterly net losses before taxes", and the term "previous business year" is deemed to be replaced with "previous consolidated fiscal year".

(四半期連結財務諸表の作成に特有の会計処理に関する注記)

(Notes Concerning Entry under Accounting Methods Specific to the Preparation of Quarterly Consolidated Financial Statements)

第十二条 一般に公正妥当と認められる企業会計の基準に従い、四半期連結財務諸表の作成に特有の会計処理を適用した場合には、その旨及びその内容を注記しなければならない。ただし、重要性が乏しい場合には、注記を省略することができる。

Article 12 If an accounting method specific to the preparation of quarterly consolidated financial statements has been applied following the business accounting standards generally accepted as fair and appropriate, a statement to that effect and the details thereof must be set down in the notes; provided, however, that the notes may be omitted if they are not material.

(重要な後発事象の注記)

(Notes Concerning Material Post-Balance Sheet Events)

第十三条 四半期連結決算日後、連結会社並びに持分法が適用される非連結子会社及び関連会社の当該四半期連結財務諸表に係る四半期連結会計期間が属する連結会計年度(当該四半期連結会計期間における四半期連結累計期間を除く。)以降の財政状態、経営成績及びキャッシュ・フローの状況に重要な影響を及ぼす事象が発生したときは、当該事象を注記しなければならない。

Article 13 (1) If any event that has a material impact on the financial position, operating results and cash flow situation of consolidated companies, and non-consolidated subsidiary companies and affiliated companies to which the equity method is applied, in and after the consolidated fiscal year pertaining to the quarterly consolidated accounting period for the relevant quarterly consolidated financial statements (excluding the cumulative quarterly consolidated accounting period as of the end of the quarterly consolidated accounting period) have occurred after the quarterly consolidated closing date, the event must be set down in the notes.

2 その四半期会計期間の末日が四半期連結財務諸表提出会社の当該期間に対応する四半期会計期間における四半期連結決算日と異なる子会社及び関連会社については、前項の規定にかかわらず、当該子会社及び関連会社の四半期決算日後に発生した当該事象を注記しなければならない。

(2) With regard to any subsidiary company or affiliated company for which the last day of the quarterly accounting period differs from the quarterly consolidated closing date in the quarterly accounting period of the company

submitting quarterly consolidated financial statements corresponding to the relevant period, the event that has occurred after the quarterly closing date of the subsidiary company or affiliated company must be set down in the notes, notwithstanding the provisions of the preceding paragraph.

(追加情報の注記)

(Notes Concerning Additional Information)

第十四条 この規則において特に定める注記のほか、四半期連結財務諸表提出会社の利害関係人が、四半期連結財務諸表に係る四半期連結会計期間が属する連結会計年度に関する企業集団の財政状態、経営成績及びキャッシュ・フローの状況に関する適正な判断を行うために必要と認められる事項があるときは、当該事項を注記しなければならない。

Article 14 Beyond the notes particularly specified in this Regulation, if there are any particulars that are found to be necessary for interested parties of the company submitting quarterly consolidated financial statements to make adequate assumption of the financial position, operating results and cash flow situation of the business group for the consolidated fiscal year containing the quarterly consolidated accounting period pertaining to the quarterly consolidated financial statements, those particulars must be set down in the notes.

(セグメント情報等の注記)

(Notes Concerning Segment Information)

第十五条 企業を構成する一定の単位（以下「報告セグメント」という。）に関する情報（以下「セグメント情報」という。）については、次に掲げる事項を様式第一号に定めるところにより注記しなければならない。

Article 15 (1) With regard to information on a certain unit of an enterprise (hereinafter referred to as a "reporting segment") (hereinafter be referred to as "segment information"), the following particulars must be set down in the notes as specified in Form No. 1:

一 報告セグメントごとの売上高及び利益又は損失の金額

(i) the amount of the net sales and profit or loss by reporting segment;

二 前号に掲げる利益又は損失の金額の合計額と当該項目に相当する科目ごとの四半期連結損益計算書計上額との差額及び当該差額の内容

(ii) the difference between the total amount of profit or loss set forth in the preceding item and the amount recorded on the quarterly consolidated profit and loss statement for account titles corresponding to those items and the description of the major differences; and

三 報告セグメントごとの資産の金額が変動する要因となった事象の概要（前連結会計年度の末日に比して著しい変動が認められる場合に限る。）

(iii) the outline of the event that served as the cause for fluctuations in the

amount of assets by reporting segment (limited to cases where a significant fluctuation is found as compared to the last day of the previous consolidated fiscal year).

2 当四半期連結会計期間（当連結会計年度に属する四半期連結会計期間のうち当四半期連結会計期間前のものを含む。）において報告セグメントの変更又は報告セグメントに係る利益若しくは損失の金額の算定方法（次項及び第四項において「報告セグメントに係る算定方法」という。）の重要な変更があった場合には、その内容を注記しなければならない。

(2) If there has been any change in reporting segments or any material change in the calculation method of an amount of profit or loss pertaining to reporting segments (referred to as the "calculation method pertaining to reporting segments" in the following paragraph and paragraph (4)) during the current quarterly consolidated accounting period (including any quarterly consolidated accounting periods within the current consolidated fiscal year prior to the current quarterly consolidated accounting period), the contents thereof must be set down in the notes.

3 当連結会計年度の第二・四半期連結会計期間以降において報告セグメントの変更又は報告セグメントに係る算定方法の重要な変更があった場合には、前項の規定による注記に加え、第二・四半期連結会計期間以降に変更した旨及びその理由を注記しなければならない。

(3) If there has been any change in reporting segments or any material change in the calculation method pertaining to reporting segments in or after the second quarterly consolidated accounting period of the current consolidated fiscal year, a statement to the effect that the change was made in or after the second quarterly consolidated accounting period and the reason therefor must be set down in the notes beyond the notes under the preceding paragraph.

4 前連結会計年度において報告セグメントの変更又は報告セグメントに係る算定方法の重要な変更があり、かつ、前連結会計年度の対応する四半期連結会計期間における報告セグメント又は報告セグメントに係る算定方法と当四半期連結会計期間におけるこれらの事項との間に相違がみられる場合には、その旨並びに前連結会計年度の対応する四半期連結累計期間に係る第一項第一号及び第二号に掲げる金額（当四半期連結会計期間における報告セグメント及び報告セグメントに係る算定方法に基づいて算定したものに限る。）を注記しなければならない。

(4) If there has been any change in reporting segments or any material change in the calculation method pertaining to reporting segments during the previous consolidated fiscal year and any difference is observed between the reporting segments or the calculation method pertaining to reporting segments during the corresponding quarterly consolidated accounting period in the previous consolidated fiscal year and those particulars during the current quarterly consolidated accounting period, a statement to that effect and the amounts set forth in paragraphs (1), items (i) and (ii) pertaining to the corresponding

cumulative quarterly consolidated accounting period in the previous consolidated fiscal year (limited to the amounts calculated on the basis of the reporting segments and the calculation method pertaining to reporting segments during the current quarterly consolidated accounting period) must be set down in the notes.

5 前項の場合において、正確な金額を算定することが困難なときは、同項に規定する金額に代えて、適当な方法により概算額を注記することができる。ただし、金額を算定することが困難な場合には、同項に規定する金額に代えて、その旨及びその理由を注記することができる。

(5) If, in the cases set forth in the preceding paragraph, it is difficult to calculate an accurate amount, an estimated amount may be noted by an appropriate method in lieu of the amount specified in that paragraph; provided, however, that if it is difficult to calculate an amount, a statement to that effect and the reason therefor may be set down in lieu of the amount specified in that paragraph.

6 当四半期連結会計期間において、固定資産に係る重要な減損損失を認識した場合、のれん金額に重要な変動が生じた場合又は重要な負ののれん発生益を認識した場合には、報告セグメントごとにその概要を注記しなければならない。

(6) If a material impairment loss pertaining to fixed assets has been recognized, if there has been a material change in the amount of goodwill or if a material gain from negative goodwill has been recognized during the current quarterly consolidated accounting period, the outline thereof must be set down in the notes by reporting segment.

(金融商品に関する注記)

(Notes Concerning Financial Instruments)

第十五条の二 金融商品については、当該金融商品に関する四半期連結貸借対照表の科目ごとに、企業集団の事業の運営において重要なものとなっており、かつ、四半期連結貸借対照表計上額その他の金額に前連結会計年度の末日に比して著しい変動が認められる場合には、四半期連結貸借対照表の科目ごとの四半期連結貸借対照表日における四半期連結貸借対照表計上額、時価及び当該四半期連結貸借対照表計上額と当該時価との差額を注記しなければならない。ただし、当該四半期連結貸借対照表計上額と時価との差額及び前連結会計年度に係る連結貸借対照表計上額と時価との差額に重要性が乏しい場合には、注記を省略することができる。

Article 15-2 (1) By account title of a quarterly consolidated balance sheet concerning financial instruments, if the financial instruments are material for the business group's business operation and there has been a significant fluctuation in the amount recorded on the quarterly consolidated balance sheet or any other amount as compared to the last day of the previous consolidated fiscal year, the amount recorded on the quarterly consolidated balance sheet, the market value, and the difference between the amount recorded on the

quarterly consolidated balance sheet and the market value as of the quarterly consolidated closing date must be set down in the notes by account title in the quarterly consolidated balance sheet; provided, however, that the notes may be omitted if the difference between the amount recorded on the quarterly consolidated balance sheet and the market value and the difference between the amount recorded on the consolidated balance sheet for the previous consolidated fiscal year and the market value are not material.

2 前項本文の規定にかかわらず、四半期連結貸借対照表の科目ごとの四半期連結貸借対照表日における金融商品の時価について、適時に、正確な金額を算定することが困難な場合には、概算額を記載することができる。

(2) Notwithstanding the provisions of the main clause of the preceding paragraph, if it is difficult to calculate the accurate amount in a timely manner with regard to the market value of financial instruments as of the quarterly consolidated closing date by account title in the quarterly consolidated balance sheet, an estimated amount may be entered.

3 時価で四半期連結貸借対照表に計上している金融商品については、当該金融商品に関する四半期連結貸借対照表の科目ごとに、企業集団の事業の運営において重要なものとなっており、かつ、当該金融商品を適切な項目に区分し、その項目ごとに、当該金融商品の時価を当該時価の算定に重要な影響を与える時価の算定に係るインプットが属するレベルに応じて分類し、それぞれの金額に前連結会計年度の末日に比して著しい変動が認められる場合には、次に掲げる事項を注記しなければならない。

(3) With regard to financial instruments reported on a quarterly consolidated balance sheet at market value, for each account title of a quarterly consolidated balance sheet concerning the financial instruments, the following particulars must be set down in the notes if, after classifying the financial instruments that are material for the business group's business operation into appropriate items and categorizing the market value of the financial instruments for each classified item according to levels in which inputs to a market value measurement that have a material impact on the calculation of the market value are categorized, and as a result, there has been a significant fluctuation in these amounts as compared to the last day of the previous consolidated fiscal year:

一 当該項目ごとの次に掲げる事項

(i) the following particulars for each item:

イ 四半期連結貸借対照表日におけるレベル一に分類された金融商品の時価の合計額

(a) the sum total of the market value of financial instruments categorized into level 1 as of the quarterly consolidated closing date;

ロ 四半期連結貸借対照表日におけるレベル二に分類された金融商品の時価の合計額

(b) the sum total of the market value of financial instruments categorized

into level 2 as of the quarterly consolidated closing date;

ハ 四半期連結貸借対照表日におけるレベル三に分類された金融商品の時価の合計額

(c) the sum total of the market value of financial instruments categorized into level 3 as of the quarterly consolidated closing date;

二 前号ロ又はハの規定により注記した金融商品の時価の算定に用いる評価技法又はその適用を変更した場合には、その旨及びその理由

(ii) if valuation techniques used for the calculation of market value of the financial instruments that are set down in the notes pursuant to the provisions of (b) or (c) of the preceding item or application thereof is changed, that effect and reasons therefor.

4 前項の規定にかかわらず、四半期連結貸借対照表に計上している金融商品を適切な項目に区分し、その項目ごとの四半期連結貸借対照表日における金融商品の時価について、適時に、正確な金額を算定することが困難な場合には、概算額を記載することができる。

(4) Notwithstanding the provisions of the preceding paragraph, after classifying the financial instruments recorded on a quarterly consolidated balance sheet into appropriate items, if it is difficult to calculate the accurate amount in a timely manner with regard to the market value of the financial instruments as of the quarterly consolidated closing date for each classified item, an estimated amount may be entered.

5 第一項本文及び第二項の規定にかかわらず、四半期連結貸借対照表日における市場価格のない株式、出資金その他これらに準ずる金融商品については、第一項本文に定める事項の記載を要しない。この場合には、その旨並びに当該金融商品の概要及び四半期連結貸借対照表計上額を注記しなければならない。

(5) Notwithstanding the provisions of the main clause of paragraph (1) and paragraph (2), particulars set forth in the main clause of paragraph (1) are not required to be entered for shares without a market price, capital investments, and other financial instruments equivalent to these as of the quarterly consolidated closing date. In this case, a statement to that effect, an outline of the financial instruments, and the amount recorded on the quarterly consolidated balance sheet must be set down in the notes.

(有価証券に関する注記)

(Notes Concerning Securities)

第十六条 前条に定める事項のほか、有価証券（次の各号に掲げる有価証券に限る。）については、当該有価証券が企業集団の事業の運営において重要なものとなっており、かつ、当該有価証券の四半期連結貸借対照表計上額その他の金額に前連結会計年度の末日に比して著しい変動が認められる場合には、次の各号に掲げる有価証券の区分に応じ、当該各号に定める事項を注記しなければならない。ただし、適時に、正確な金額を算定することが困難な場合には、概算額を記載することができる。

Article 16 Beyond the particulars specified in the preceding Article, with regard to securities (limited to the securities set forth in the following items), if the securities are material to the business group's business operation and there has been a significant fluctuation in the amount reported on the quarterly consolidated balance sheet or any other amount of the securities as compared to the last day of the previous consolidated fiscal year, the particulars specified in the following items for the respective categories of securities set forth in those items must be set down in the notes; provided, however, that if it is difficult to calculate the accurate amount in a timely manner, an estimated amount may be entered:

一 満期保有目的の債券 次に掲げる事項

(i) bonds held to maturity: the following particulars:

イ 四半期連結決算日における四半期連結貸借対照表計上額

(a) the amount recorded on the quarterly consolidated balance sheet as of the quarterly consolidated closing date;

ロ 四半期連結決算日における時価

(b) the market value as of the quarterly consolidated closing date; and

ハ 四半期連結決算日における四半期連結貸借対照表計上額と時価との差額

(c) the difference between the amount recorded on the quarterly consolidated balance sheet and the market value as of the quarterly consolidated closing date; and

二 その他有価証券 株式、債券その他の有価証券の種類ごとの次に掲げる事項

(ii) other securities: the following particulars by class of shares, bonds and any other securities:

イ 取得原価

(a) the acquisition cost;

ロ 四半期連結決算日における四半期連結貸借対照表計上額

(b) the amount recorded on the quarterly consolidated balance sheet as of the quarterly consolidated closing date; and

ハ 四半期連結決算日における四半期連結貸借対照表計上額と取得原価との差額

(c) the difference between the amount recorded on the quarterly consolidated balance sheet as of the quarterly consolidated closing date and the acquisition cost.

(デリバティブ取引に関する注記)

(Notes Concerning Derivatives Transactions)

第十七条 第十五条の二に規定する事項のほか、デリバティブ取引（ヘッジ会計（財務諸表等規則第八条第六十九項に規定する会計処理をいう。）が適用されているものは除くことができる。）については、当該取引が企業集団の事業の運営において重要なものとなっており、かつ、当該取引の契約額その他の金額に前連結会計年度の末日に比して著しい変動が認められる場合には、通貨、金利、株式、債券及び商品その他の

取引の対象物の種類ごとの四半期連結決算日における契約額又は契約において定められた元本相当額、時価及び評価損益を注記しなければならない。ただし、適時に、正確な金額を算定することが困難な場合には、概算額を記載することができる。

Article 17 (1) Beyond the particulars prescribed in Article 15-2, with regard to derivatives transactions (those to which hedge accounting (meaning the accounting process prescribed in Article 8, paragraph (69) of the Regulation on Financial Statements) is applied may be excluded), if the transactions are material to the business group's business operation and there has been a significant fluctuation in the contract amount or any other amount of the transactions as compared to the last day of the previous consolidated fiscal year, the contract amount or the principal equivalent amount specified in the contract, the market value, and valuation gains or losses as of the quarterly consolidated closing date must be set down in the notes, by the type of currency, money rate, share, bond, commodity or any other subject particular of transactions; provided, however, that if it is difficult to calculate the accurate amount in a timely manner, an estimated amount may be entered.

2 前項に規定する事項は、先物取引、オプション取引、先渡取引、スワップ取引及びその他のデリバティブ取引その他の取引の種類に区分して記載しなければならない。

(2) The particulars prescribed in the preceding paragraph must be entered by categorizing them into the futures transactions, options transactions, forward transactions, swap transactions and any other derivatives transactions, or any other types of transactions.

(金融商品に関する注記等の特例)

(Special Provisions for Notes Concerning Financial Instruments)

第十七条の二 第十五条の二、第十六条及び第十七条第一項の規定にかかわらず、連結財務諸表提出会社（当該連結財務諸表提出会社を含む企業集団の総資産の大部分を金融資産が占め、かつ、総負債の大部分を金融負債及び保険契約から生じる負債が占める場合を除く。）は、第一・四半期連結会計期間及び第三・四半期連結会計期間において、これらの規定による注記を省略することができる。

Article 17-2 Notwithstanding the provisions of Article 15-2, Article 16 and Article 17, paragraph (1), a company submitting the consolidated financial statements (excluding cases in which financial assets account for the majority of all assets of the business group containing the company submitting the consolidated financial statements and financial liabilities and liabilities arising from insurance contracts account for the majority of all liabilities) may omit notes under these provisions in the first quarterly consolidated accounting period and the third quarterly consolidated accounting period.

(取得による企業結合が行われた場合の注記)

(Notes Concerning Acquisition through Business Combination)

第二十条 当四半期連結会計期間において他の企業又は企業を構成する事業の取得による企業結合が行われた場合には、次に掲げる事項を注記しなければならない。ただし、当該企業結合に係る取引に重要性が乏しい場合には、注記を省略することができる。

Article 20 (1) If a business combination has been done during the current quarterly consolidated accounting period through acquisition of another enterprise or a business segment of another enterprise, the following particulars must be set down in the notes; provided, however, that the notes may be omitted if the transaction pertaining to the business combination is not material:

一 企業結合の概要

(i) the outline of the business combination;

二 四半期連結累計期間に係る四半期連結損益計算書に含まれる被取得企業又は取得した事業の業績の期間

(ii) the period of performance of the acquired enterprise or the acquired business included in the quarterly consolidated profit and loss statements for the cumulative quarterly consolidated accounting period;

三 被取得企業又は取得した事業の取得原価及びその内訳

(iii) the acquisition cost for the acquired enterprise or the acquired business, and the breakdown thereof;

四 取得の対価として株式を交付した場合には、株式の種類別の交換比率及びその算定方法並びに交付又は交付予定の株式数

(iv) if shares have been delivered as the consideration for acquisition, the exchange ratio and the calculation method thereof, and the number of shares delivered or to be delivered by class of shares;

五 取得が複数の取引によって行われた場合には、被取得企業の取得原価と取得するに至った取引ごとの取得原価の合計額との差額

(v) if the acquisition has been done through multiple transactions, the difference between the acquisition cost of the acquired enterprise and the total amount of the acquisition costs of the respective transactions leading to the acquisition;

六 発生したのれんの金額、発生原因、償却方法及び償却期間又は負ののれん発生益の金額及び発生原因

(vi) the amount of goodwill that occurred, the cause for the occurrence, the amortization method, and the amortization period, or the amount of gain from negative goodwill and the cause for the occurrence; and

七 前号に掲げる発生したのれんは金額又は負ののれん発生益の金額が暫定的に算定された金額である場合には、その旨

(vii) if the amount of goodwill that occurred or the amount of gain from negative goodwill set forth in the preceding item is a provisionally calculated amount, a statement to that effect.

2 前項ただし書の規定にかかわらず、当四半期連結会計期間における個々の企業結合

に係る取引に重要性は乏しいが、当四半期連結会計期間における複数の企業結合に係る取引全体に重要性がある場合には、同項第一号及び第三号から第七号までに掲げる事項を当該企業結合に係る取引全体について注記しなければならない。

- (2) Notwithstanding the provisions of the proviso to the preceding paragraph, if, the transactions pertaining to individual business combinations during the current quarterly consolidated accounting period are not material, but the transactions pertaining to multiple business combinations during the current quarterly consolidated accounting period are material as a whole, the particulars set forth in item (i) and items (iii) through (vii) of that paragraph must be set down in the notes for the transactions pertaining to the business combinations as a whole.
- 3 四半期連結貸借対照表日までに行われた企業結合に係る暫定的な会計処理の確定が行われた四半期連結会計期間においては、当該確定した旨並びに第一項第六号に掲げる発生したのれんの金額又は負のれんの発生益の金額に係る見直しの内容及び金額を注記しなければならない。ただし、第一項ただし書の規定により注記を省略している場合は、注記することを要しない。
- (3) In the quarterly consolidated accounting period in which a provisional accounting method pertaining to business combinations that had been carried out by the quarterly consolidated closing date was determined, a statement to the effect that the method was determined, as well as the details and amounts of the review pertaining to the amount of goodwill that occurred set forth in paragraph (1), item (vi) or the amount of gain from negative goodwill must be set down in the notes; provided, however, that if notes are omitted pursuant to the provisions of the proviso to paragraph (1), they need not be set down in the notes.
- 4 前項に掲げる暫定的な会計処理の確定に伴い、四半期連結財務諸表に含まれる比較情報において取得原価の当初配分額に重要な見直しが反映されている場合には、当該見直しの内容及び金額を注記しなければならない。
- (4) If a material review has been reflected in the initially allocated amounts of the acquisition costs in the comparative information included in the quarterly consolidated financial statements in line with the determination of the provisional accounting method set forth in the preceding paragraph, the details and amounts of the review must be set down in the notes.

(共通支配下の取引等の注記)

(Notes Concerning Common Control Transactions)

第二十二条 当四半期連結会計期間において共通支配下の取引等が行われた場合には、次の各号に掲げる事項を注記しなければならない。

Article 22 (1) If a common control transaction, etc. has been done during the current quarterly consolidated accounting period, the following particulars must be set down in the notes:

一 取引の概要

(i) the outline of the transaction;

二 実施した会計処理の概要

(ii) an outline of the implemented accounting processes; and

三 子会社株式を追加取得した場合には、第二十条第一項第三号及び第四号に準ずる事項

(iii) if subsidiary company shares are additionally acquired, the particulars equivalent to those set forth in Article 20, paragraph (1), items (iii) and (iv).

2 前項の規定にかかわらず、共通支配下の取引等に重要性が乏しい場合には、注記を省略することができる。ただし、当四半期連結会計期間における個々の共通支配下の取引等に重要性は乏しいが、当四半期連結会計期間における複数の共通支配下の取引等全体に重要性がある場合には、同項各号に掲げる事項を当該取引等全体について注記しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, the notes may be omitted if the common control transaction, etc. is not material; provided, however, that if, individual common control transactions, etc. during the current quarterly consolidated accounting period are not material, but the multiple common control transactions, etc. during the current quarterly consolidated accounting period are material as a whole, the particulars set forth in the items of that paragraph must be set down in the notes for the transactions, etc. as a whole.

(共同支配企業の形成の注記)

(Notes Concerning the Formation of Jointly Controlled Enterprises)

第二十三条 当四半期連結会計期間において共同支配企業の形成（財務諸表等規則第八条の二十二第一項に規定する共同支配企業の形成をいう。以下この条及び次条第一項において同じ。）を行った場合には、前条第一項第一号及び第二号に掲げる事項に準ずる事項を記載しなければならない。この場合において、同項第一号に掲げる事項に準ずる事項を記載するときは、企業結合を共同支配企業の形成と判定した理由を記載しなければならない。

Article 23 (1) If a formation of a jointly controlled enterprise (meaning a formation of a jointly controlled enterprise specified in Article 8-22, paragraph (1) of the Regulation on Financial Statements; hereinafter the same applies in this Article and paragraph (1) of the following Article) has been carried out during the current quarterly consolidated accounting period, the particulars equivalent to those set forth in paragraph (1), items (i) and (ii) of the preceding Article must be entered. In this case, if the particulars equivalent to the particulars set forth in item (i) of that paragraph are entered, the reason for determining the business combination to be a formation of a jointly controlled enterprise must be entered.

2 前項の規定にかかわらず、共同支配企業の形成に係る取引に重要性が乏しい場合に

は、注記を省略することができる。ただし、当四半期連結会計期間における個々の共同支配企業の形成に係る取引に重要性は乏しいが、当四半期連結会計期間における複数の共同支配企業の形成に係る取引全体に重要性がある場合には、同項に定める事項を当該企業結合に係る取引全体について注記しなければならない。

- (2) Notwithstanding the provisions of the preceding paragraph, the notes may be omitted if the transaction pertaining to the formation of a jointly controlled enterprise is not material; provided, however, that if, the transactions pertaining to individual formations of a jointly controlled enterprise during the current quarterly consolidated accounting period are not material, the transactions pertaining to multiple formations of a jointly controlled enterprise during the current quarterly consolidated accounting period are material as a whole, the particulars set forth in that paragraph must be set down in the notes for the transactions pertaining to the business combinations as a whole.

第二十四条 当四半期連結会計期間において重要な事業分離が行われ、当該事業分離が共通支配下の取引等及び共同支配企業の形成に該当しない場合には、分離元企業は、次に掲げる事項を注記しなければならない。

Article 24 (1) If a material business divestiture has been done during the current quarterly consolidated accounting period, and the business divestiture is neither categorized as a common control transaction, etc. nor formation of a jointly controlled enterprise, the divesting enterprise must set down the following particulars in the notes:

一 事業分離の概要

(i) the outline of the business divestiture;

二 実施した会計処理の概要

(ii) an outline of the accounting processes implemented;

三 分離した事業が含まれていた報告セグメントの名称

(iii) the name of the reporting segment in which the divested business was included;

四 四半期連結累計期間に係る四半期連結損益計算書に計上されている分離した事業に係る損益の概算額

(iv) the estimated amount of profit or losses pertaining to the divested business, which is reported on the quarterly consolidated profit and loss statement for the cumulative quarterly consolidated accounting period; and

五 移転損益を認識した事業分離において分離先企業の株式を子会社株式又は関連会社株式として保有する以外に、継続的関与がある場合には、当該継続的関与の概要

(v) if, for a business divestiture for which a gain or loss on transfer has been recognized, there is any continuing involvement other than holding divested enterprise shares as subsidiary company shares or affiliated company shares, an outline of the continuing involvement.

- 2 前項第五号に掲げる事項は、当該継続的関与が軽微な場合には、注記を省略するこ

とができる。

(2) The statement of the particulars set forth in item (v) of the preceding paragraph may be omitted if the continuing involvement is not material.

3 当四半期連結会計期間における個々の事業分離に係る取引に重要性は乏しいが、当四半期連結会計期間における複数の事業分離に係る取引全体に重要性がある場合には、第一項の規定にかかわらず、同項第一号及び第二号に掲げる事項を当該事業分離に係る取引全体について注記しなければならない。

(3) If, the transactions pertaining to individual business divestures during the current quarterly consolidated accounting period are not material, the transactions pertaining to multiple business divestures during the current quarterly consolidated accounting period are material as a whole, the particulars set forth in items (i) and (ii) of that paragraph must, notwithstanding the provisions of paragraph (1), be set down in the notes for the transactions pertaining to business divestures as a whole.

(事業分離における分離先企業の注記)

(Notes Concerning Divested Enterprise in Business Divestures)

第二十五条 分離先企業は、事業分離が企業結合に該当しない場合は、次に掲げる事項を注記しなければならない。

Article 25 If a business divestiture is not categorized as a business combination, the divested enterprise must set down the following particulars in the notes:

一 取引の概要

(i) the outline of the transaction;

二 実施した会計処理の概要

(ii) the outline of the implemented accounting processes; and

三 分離元企業から引き継いだ資産、負債及び純資産の内訳

(iii) the breakdown of the assets, liabilities and net assets succeeded from the divesting enterprise.

(子会社の企業結合の注記)

(Notes Concerning the Business Combination of Subsidiary Companies)

第二十六条 連結財務諸表規則第十五条の十八の規定は、子会社の企業結合について準用する。この場合において、同条第一項中「連結財務諸表提出会社」とあるのは「四半期連結財務諸表提出会社」と、「連結会計年度」とあるのは「四半期連結会計期間」と、同項第四号中「連結損益計算書」とあるのは「四半期連結損益計算書」と、同条第三項中「連結会計年度」とあるのは「四半期連結会計期間」と読み替えるものとする。

Article 26 The provisions of Article 15-18 of the Regulation on Consolidated Financial Statements apply mutatis mutandis to the business combination of a subsidiary company. In this case, the terms "company submitting the consolidated financial statements" and "consolidated fiscal year" in paragraph

(1) of that Article are deemed to be replaced with "company submitting the quarterly consolidated financial statements" and "quarterly consolidated accounting period" respectively, the term "consolidated profit and loss statement" in item (iv) of that paragraph is deemed to be replaced with "quarterly consolidated profit and loss statement", and the term "consolidated fiscal year" in paragraph (3) of that Article is deemed to be replaced with "quarterly consolidated accounting period".

(継続企業の前提に関する注記)

(Notes Concerning Going Concern Assumption)

第二十七条 四半期財務諸表等規則第二十一条の規定は、四半期連結財務諸表提出会社について準用する。この場合において、同条中「四半期貸借対照表日」とあるのは「四半期連結決算日」と、同条第四号中「四半期財務諸表」とあるのは「四半期連結財務諸表」と読み替えるものとする。

Article 27 The provisions of Article 21 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to a company submitting quarterly consolidated financial statements. In this case, the term "quarterly balance sheet date" in that Article is deemed to be replaced with "quarterly consolidated closing date" and the term "quarterly financial statements" in item (iv) of that Article is deemed to be replaced with "quarterly consolidated financial statements".

(四半期連結キャッシュ・フロー計算書を作成しない場合の注記)

(Notes If Quarterly Consolidated Cash Flow Statements Are Not Prepared)

第二十七条の二 第一・四半期連結累計期間及び第三・四半期連結累計期間に係る四半期連結キャッシュ・フロー計算書を作成しない場合には、次に掲げる事項を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

Article 27-2 If no quarterly consolidated cash flow statement for the first cumulative quarterly consolidated accounting period or the third cumulative quarterly consolidated accounting period is prepared, the following particulars must be set down in the notes; provided, however, that the notes may be omitted if they are not material:

一 当四半期連結累計期間に係る減価償却費（のれんを除く無形固定資産に係る償却費を含む。）

(i) depreciation expenses (including amortization expenses pertaining to intangible fixed assets excluding goodwill) pertaining to the current cumulative quarterly consolidated accounting period; and

二 当四半期連結累計期間に係るのれんの償却額

(ii) amortization expenses of goodwill pertaining to the current cumulative quarterly consolidated accounting period.

第二十七条の三 四半期財務諸表等規則第二十二條の四の規定は、顧客との契約から生じる収益について準用する。この場合において、同条第一項中「四半期累計期間」とあるのは「四半期連結累計期間」と、「四半期財務諸表」とあるのは「四半期連結財務諸表」と読み替えるものとする。

Article 27-3 The provisions of Article 22-4 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to revenues arising from contracts with customers. In this case, the terms "cumulative quarterly accounting period" and "quarterly financial statements" in paragraph (1) of that Article are deemed to be replaced with "cumulative quarterly consolidated accounting period" and "quarterly consolidated financial statements", respectively.

(注記の方法)

(Methods to Include Things Noted)

第二十八条 第十条から第十条の六まで及び第十二条の規定による注記は、四半期連結キャッシュ・フロー計算書の次に記載しなければならない。ただし、第一・四半期連結累計期間及び第三・四半期連結累計期間に係る四半期連結キャッシュ・フロー計算書を作成しない場合には、第一・四半期連結累計期間及び第三・四半期連結累計期間に係る四半期連結包括利益計算書（第三・四半期連結会計期間に係る四半期連結包括利益計算書を作成する場合には、当該第三・四半期連結会計期間に係る四半期連結包括利益計算書）の次に記載しなければならない。

Article 28 (1) The things noted under Article 10 through Article 10-6 and Article 12 must be included immediately after the quarterly consolidated cash flow statement; provided, however, that if no quarterly consolidated cash flow statement for the first cumulative quarterly consolidated accounting period or the third cumulative quarterly consolidated accounting period is prepared, the notes must be included immediately after the quarterly statement of consolidated comprehensive income for the first cumulative quarterly consolidated accounting period and the third cumulative quarterly consolidated accounting period (if a quarterly statement of consolidated comprehensive income for the third quarterly consolidated accounting period is prepared, the quarterly statement of consolidated comprehensive income for the third quarterly consolidated accounting period).

2 この規則（第十条から第十条の六まで及び第十二条を除く。）の規定による注記は、第十条から第十条の六まで及び第十二条の規定による注記の次に記載しなければならない。ただし、次の各号に定める場合は、この限りでない。

(2) The things noted under this Regulation (excluding Article 10 through Article 10-6 and Article 12) must be entered immediately after the notes under Articles 10 through 10-6 and Article 12; provided, however, that this does not apply in the following cases:

- 一 第十条から第十条の六まで及び第十二条の規定による注記と関係がある事項について、これと併せて記載を行った場合
- (i) if particulars related to notes under Article 10 through Article 10-6 and Article 12 are entered together with them; or
- 二 脚注（当該注記に係る事項が記載されている四半期連結財務諸表中の表又は計算書の末尾に記載することをいう。）として記載することが適当と認められるものについて、当該記載を行った場合
- (ii) if particulars that are found appropriate to be included as footnotes (meaning the notes at the end of the table or account statement in the quarterly consolidated financial statements in which the particulars pertaining to the notes are entered) are included as footnotes.
- 3 第二十七条の規定による注記は、前項の規定にかかわらず、四半期連結キャッシュ・フロー計算書の次に記載しなければならない。ただし、第一・四半期連結累計期間及び第三・四半期連結累計期間に係る四半期連結キャッシュ・フロー計算書を作成しない場合には、第一・四半期連結累計期間及び第三・四半期連結累計期間に係る四半期連結包括利益計算書（第三・四半期連結会計期間に係る四半期連結包括利益計算書を作成する場合には、当該第三・四半期連結会計期間に係る四半期連結包括利益計算書）の次に記載しなければならない。
- (3) Notwithstanding the provisions of the preceding paragraph, the things noted under Article 27 must be included immediately after the quarterly consolidated cash flow statement; provided, however, that if no quarterly consolidated cash flow statement for the first cumulative quarterly consolidated accounting period or the third cumulative quarterly consolidated accounting period is prepared, the notes must be included immediately after the quarterly statement of consolidated comprehensive income for the first cumulative quarterly consolidated accounting period and the third cumulative quarterly consolidated accounting period (if a quarterly statement of consolidated comprehensive income for the third quarterly consolidated accounting period is prepared, the quarterly statement of consolidated comprehensive income for the third quarterly consolidated accounting period).
- 4 前項の場合において、第十条から第十条の六まで及び第十二条の規定による注記は、第一項の規定にかかわらず、第二十七条の規定による注記の次に記載しなければならない。
- (4) In the cases set forth in the preceding paragraph, notwithstanding the provisions of paragraph (1), the notes under Article 10 through Article 10-6 and Article 12 must be included immediately after the notes under Article 27.
- 5 この規則の規定により特定の科目に関係ある注記を記載する場合には、当該科目に記号を付記する方法その他これに類する方法によって、当該注記との関連を明らかにしなければならない。
- (5) If the notes related to a specific account title are included pursuant to the provisions of this Regulation, the association between the account title and the

notes must be clearly stated by using a method to append a symbol to the account title or by another method similar thereto.

(金額の表示の単位)

(Units Used to Present Amounts)

第二十九条 四半期連結財務諸表に掲記される科目その他の事項の金額は、百万円単位又は千円単位をもって表示するものとする。

Article 29 The amounts in account titles and any other particulars contained in quarterly consolidated financial statements are to be presented in units of millions of yen or thousands of yen.

第二章 四半期連結貸借対照表

Chapter II Quarterly Consolidated Balance Sheets

第一節 総則

Section 1 General Provisions

(四半期連結貸借対照表の記載方法)

(Methods to Make Entries in Quarterly Consolidated Balance Sheets)

第三十条 四半期連結貸借対照表の記載方法は、この章の定めるところによる。

Article 30 (1) The method to make entries in a quarterly consolidated balance sheet is governed by the provisions of this Chapter.

2 四半期連結貸借対照表は、様式第二号により記載するものとする。

(2) Entries in quarterly consolidated balance sheet are to be made using Form No. 2.

(資産、負債及び純資産の分類記載)

(Classification into Assets, Liabilities and Net Assets to Be Presented)

第三十一条 資産、負債及び純資産は、それぞれ資産の部、負債の部及び純資産の部に分類して記載しなければならない。

Article 31 Assets, liabilities and net assets must be entered in the assets section, liabilities section, and net assets section according to their respective categories.

(科目の記載の配列)

(Arrangement of Account Titles)

第三十二条 資産及び負債の科目の記載の配列は、流動性配列法によるものとする。

Article 32 The account titles of assets and liabilities are to be arranged in order of liquidity.

第二節 資産

Section 2 Assets

(資産の分類)

(Classification of Assets)

第三十三条 資産は、流動資産、固定資産及び繰延資産に分類し、更に、固定資産に属する資産は、有形固定資産、無形固定資産及び投資その他の資産に分類して記載しなければならない。

Article 33 Assets to be included must be classified into current assets, fixed assets and deferred assets, and the assets categorized as fixed assets must be further classified into tangible fixed assets, intangible fixed assets, investments, and any other assets.

(各資産の範囲)

(Scope of Each Asset)

第三十四条 財務諸表等規則第十五条から第十六条の二まで、第二十二条、第二十七条、第三十一条から第三十一条の四まで及び第三十六条の規定は、流動資産、有形固定資産、無形固定資産、投資その他の資産及び繰延資産の範囲について準用する。この場合において、財務諸表等規則第十五条から第十六条の二までの規定中「一年内」とあるのは「四半期連結決算日の翌日から起算して一年以内の日」と、財務諸表等規則第二十二条第八号及び第二十七条第十二号中「財務諸表提出会社」とあるのは「四半期連結財務諸表提出会社」と、財務諸表等規則第三十一条第四号中「前払年金費用」とあるのは「退職給付に係る資産」と読み替えるものとする。

Article 34 The provisions of Articles 15 through 16-2, 22, 27, 31 through 31-4, and 36 of the Regulation on Financial Statements apply mutatis mutandis to the scope of current assets, tangible fixed assets, intangible fixed assets, investments and other assets, and deferred assets. In this case, the term "within one year" in Articles 15 through 16-2 of the Regulation on Financial Statements is deemed to be replaced with "on the day within one year from the day following the quarterly consolidated closing date", the term "company submitting the financial statements" in Article 22, item (viii) and Article 27, item (xii) of the Regulation on Financial Statements is deemed to be replaced with "company submitting the quarterly consolidated financial statements", and the term "prepaid pension cost" in Article 31, item (iv) of the Regulation on Financial Statements is deemed to be replaced with "net specified benefit asset".

(流動資産の区分表示)

(Categories of Current Assets to Be Presented)

第三十五条 流動資産に属する資産は、次に掲げる項目の区分に従い、当該資産を示す名称を付した科目をもって掲記しなければならない。ただし、当該項目に属する資産の金額が資産の総額の百分の一以下のもので、他の項目に属する資産と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつ

て一括して掲記することができる。

Article 35 (1) Assets categorized as current assets must be recorded using the account title having a name that indicates the asset, in accordance with the following categories of items; provided, however, that the amount of the relevant current assets categorized as those items whose amount is not more than one percent of the total amount of assets which are found appropriate to present collectively with assets categorized under another items, may be recorded collectively using the account title having an appropriate name:

一 現金及び預金

(i) cash and deposits;

二 受取手形、売掛金及び契約資産

(ii) negotiable instruments receivable, accounts receivable, and contract assets;

三 有価証券

(iii) securities;

四 商品及び製品（半製品を含む。）

(iv) merchandise and manufactured goods (including semi-finished goods);

五 仕掛品

(v) work in progress;

六 原材料及び貯蔵品

(vi) raw materials and supplies; and

七 その他

(vii) others.

2 前項の規定は、同項各号の項目に属する資産で、別に表示することが適当であると認められるものについて、当該資産を示す名称を付した科目をもって別に掲記することを妨げない。

(2) If it is found appropriate to present assets categorized as the accounting items referred to the items of the preceding paragraph, which are found appropriate to be presented separately, the provisions of that paragraph do not preclude the assets to be presented separately using the account title having a name that indicates the relevant assets.

3 第一項第七号に掲げる項目に属する資産のうち、その金額が資産の総額の百分の十を超えるもの又は資産の総額の百分の十以下であっても区分して表示することが適切であるものについては、当該資産を示す名称を付した科目をもって別に掲記しなければならない。

(3) Among the assets categorized under the item set forth in paragraph (1), item (vii), any asset which the amount exceeds ten percent of the total amount of assets or any asset which the amount is not more than ten percent of the total amount of assets but that it is found appropriate to be presented separately must be recorded separately using the account title having a name that indicates the relevant asset.

4 第一項本文の規定にかかわらず、同項第四号から第六号までに掲げる項目に属する

資産については、棚卸資産の科目をもって一括して掲記することができる。この場合においては、当該項目に属する資産の科目及びその金額を注記しなければならない。

(4) Notwithstanding the provisions of the main clause of paragraph (1), assets categorized under the items set forth in items (iv) through (vi) of the same paragraph may be set down collectively under the account title of inventory assets. In this case, the account titles of the assets categorized under those items and the amounts thereof must be set down in the notes.

5 前項後段の規定にかかわらず、第一・四半期連結会計期間及び第三・四半期連結会計期間においては、同項後段の規定による注記を省略することができる。

(5) Notwithstanding the provisions of the second sentence of the preceding paragraph, the notes under the second sentence of that paragraph may be omitted in the first quarterly consolidated accounting period and the third quarterly consolidated accounting period.

(流動資産に係る引当金の表示)

(Allowances for Current Assets to Be Presented)

第三十六条 財務諸表等規則第二十条（第三項を除く。）の規定は、流動資産に属する資産に係る引当金について準用する。

Article 36 The provisions of Article 20 (excluding paragraph (3)) of the Regulation on Financial Statements apply mutatis mutandis to allowances for assets that are categorized as current assets.

(有形固定資産の区分表示)

(Categories of Tangible Fixed Assets to Be Presented)

第三十七条 有形固定資産に属する資産は、これを一括し、有形固定資産を示す名称を付した科目をもって掲記するものとする。ただし、有形固定資産に属する資産を適当と認められる項目に分類し、当該資産を示す名称を付した科目をもって掲記することを妨げない。

Article 37 (1) Assets categorized as tangible fixed assets are to be recorded collectively using the account title having a name that indicates tangible fixed assets; provided, however, that this does not preclude the assets categorized as tangible fixed assets to be classified as an item that is found to be appropriate and recorded using the account title having a name that indicates the relevant assets.

2 前項の規定にかかわらず、有形固定資産に属する資産のうち、その金額が資産の総額の百分の十を超えるものがある場合又は資産の総額の百分の十以下であっても区分して表示することが適切な場合には、当該資産を他の有形固定資産と区分し、それぞれの資産を示す名称を付した科目をもって掲記しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, if assets categorized as tangible fixed assets include any asset whose amount exceeds ten percent of the total amount of assets or if the amount of any asset is not

more than ten percent of the total amount of the assets, but it is found appropriate to present it separately, the assets must be separated from other tangible fixed assets and must be recorded using the account title having a name that indicates each of the assets.

(有形固定資産の減価償却累計額の表示)

(Amounts of Accumulated Depreciation for Tangible Fixed Assets to Be Presented)

第三十八条 四半期財務諸表等規則第三十三条の規定は、有形固定資産に対する減価償却累計額について準用する。

Article 38 The provisions of Article 33 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to the amount of accumulated depreciation on tangible fixed assets.

(有形固定資産の減損損失累計額の表示)

(Amounts of Accumulated Impairment Loss on Tangible Fixed Assets to Be Presented)

第三十九条 財務諸表等規則第二十六条の二（第四項及び第五項を除く。）の規定は、有形固定資産に対する減損損失累計額について準用する。

Article 39 The provisions of Article 26-2 (excluding paragraphs (4) and (5)) of the Regulation on Financial Statements apply mutatis mutandis to the amounts of accumulated impairment losses on tangible fixed assets.

(無形固定資産の区分表示)

(Categories of Intangible Fixed Assets to Be Presented)

第四十条 無形固定資産に属する資産は、次に掲げる項目の区分に従い、当該資産を示す名称を付した科目をもって掲記しなければならない。ただし、第一号に掲げる項目に属する資産の金額が資産の総額の百分の一以下である場合には、第二号に掲げる項目に属する資産と一括して掲記することができる。

Article 40 (1) Assets categorized as intangible fixed assets must be recorded using the account title having name that indicates the assets, in accordance with the following categories of items; provided, however, that the assets categorized as the accounting items set forth in item (i) whose amount is not more than one percent of the total amount of the assets may be recorded collectively with the assets categorized as accounting items set forth in item (ii):

一 のれん

(i) goodwill; and

二 その他

(ii) others.

2 前項第二号の資産のうち、その金額が資産の総額の百分の十を超えるもの又はその

金額が資産の総額の百分の十以下であっても区分して表示することが適切であるものについては、当該資産を示す名称を付した科目をもって別に掲記しなければならない。

(2) Among the assets referred to in item (ii) of the preceding paragraph, any asset whose amount exceeds ten percent of the total amount of the assets or any asset whose amount is not more than ten percent of the total amount of assets but that it is found appropriate to present separately must be recorded separately using the account title having a name that indicates of the relevant assets.

3 連結会社の投資がこれに対応する連結子会社の資本の金額を超えることにより生じる差額は、のれんに含めて表示する。

(3) A difference resulting from the investments made by consolidated companies that exceeds the amount of corresponding equity of consolidated subsidiary companies is presented as goodwill that includes the difference..

(無形固定資産の減価償却累計額等の表示)

(Amounts of Accumulated Amortization for Intangible Fixed Assets to Be Presented)

第四十一条 財務諸表等規則第三十条の規定は、無形固定資産に対する減価償却累計額及び減損損失累計額について準用する。

Article 41 The provisions of Article 30 of the Regulation on Financial Statements apply mutatis mutandis to the amounts of accumulated amortization and the amounts of accumulated impairment loss on intangible fixed assets.

(投資その他の資産の区分表示)

(Categories of Investments and Other Assets to Be Presented)

第四十二条 投資その他の資産に属する資産は、これを一括し、投資その他の資産を示す名称を付した科目をもって掲記するものとする。ただし、投資その他の資産に属する資産を適当と認められる項目に分類し、当該資産を示す名称を付した科目をもって掲記することを妨げない。

Article 42 (1) Assets categorized as investments and other assets are to be recorded collectively using the account title having a name that indicates investments and other assets; provided, however, that this does not preclude assets categorized as investments and other assets to be classified as an accounting item that is found to be appropriate and recorded using the account title having a name that is indicates the relevant assets.

2 第三十七条第二項の規定は、投資その他の資産について準用する。

(2) The provisions of Article 37, paragraph (2) apply mutatis mutandis to investments and other assets.

(投資その他の資産に係る引当金の表示)

(Allowances for Investments and Other Assets to Be Presented)

第四十三条 財務諸表等規則第三十四条において準用する財務諸表等規則第二十条（第三項を除く。）の規定は、投資その他の資産に属する資産に係る引当金について準用する。

Article 43 The provisions of Article 20 (excluding paragraph (3)) of the Regulation on Financial Statements as applied mutatis mutandis pursuant to Article 34 of that Regulation apply mutatis mutandis to allowances for assets categorized as investments and other assets.

(繰延資産の区分表示)

(Categories of Deferred Assets to Be Presented)

第四十四条 繰延資産に属する資産は、これを一括し、繰延資産を示す名称を付した科目をもって掲記するものとする。ただし、繰延資産に属する資産を適当と認められる項目に分類し、当該資産を示す名称を付した科目をもって掲記することを妨げない。

Article 44 (1) Assets categorized as deferred assets are to be recorded collectively using the account title having a name that indicates deferred assets; provided, however, that this does not preclude assets categorized as deferred assets to be classified as an accounting item that is found to be appropriate and recorded using the account title having a name that indicates of the relevant assets.

2 第三十七条第二項の規定は、繰延資産について準用する。

(2) The provisions of Article 37, paragraph (2) apply mutatis mutandis to deferred assets.

(繰延資産の償却累計額の表示)

(Amounts of Accumulated Amortization for Deferred Assets to Be Presented)

第四十五条 財務諸表等規則第三十八条の規定は、繰延資産に対する償却累計額について準用する。

Article 45 The provisions of Article 38 of the Regulation on Financial Statements apply mutatis mutandis to the amounts of accumulated amortization for deferred assets.

第三節 負債

Section 3 Liabilities

(負債の分類)

(Classification of Liabilities)

第四十七条 負債は、流動負債及び固定負債に分類して記載しなければならない。

Article 47 Liabilities to be entered must be classified as current liabilities and fixed liabilities.

(各負債の範囲)

(Scope of Each Liability Type)

第四十八条 財務諸表等規則第四十七条から第四十八条の三まで及び第五十一条から第五十一条の四までの規定は、流動負債及び固定負債の範囲について準用する。この場合において財務諸表等規則第四十七条、第四十八条の二及び第四十八条の三の規定中「一年内」とあるのは「四半期連結決算日の翌日から起算して一年以内の日」と読み替えるものとする。

Article 48 The provisions of Articles 47 through 48-3 and 51 through 51-4 of the Regulation on Financial Statements apply mutatis mutandis to the scope of current liabilities and fixed liabilities. In this case, the term "within one year" in Articles 47, 48-2, and 48-3 of the Regulation on Financial Statements is deemed to be replaced with "on the day within one year from the day following the quarterly consolidated closing date".

第四十八条の二 連結財務諸表規則第三十六条の二の規定は、固定負債の範囲について準用する。

Article 48-2 The provisions of Article 36-2 of the Regulation on Consolidated Financial Statements apply mutatis mutandis to the scope of fixed liabilities.

(流動負債の区分表示)

(Categories of Current Liabilities to Be Presented)

第四十九条 流動負債に属する負債は、次に掲げる項目の区分に従い、当該負債を示す名称を付した科目をもって掲記しなければならない。ただし、第四号に掲げる項目以外の項目に属する負債の金額が負債及び純資産の合計額の百分の一以下のもので、他の項目に属する負債と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもって一括して掲記することができる。

Article 49 (1) Liabilities categorized as current liabilities must be recorded using the account title having a name that indicates the liabilities, in accordance with the following categories of accounting items; provided, however, that liabilities categorized as an accounting item other than that set forth in item (iv) whose amounts is not more than one percent of the sum total of liabilities and net assets, which are found appropriate to be presented collectively with liabilities categorized as another accounting item, may be recorded collectively using the account title having an appropriate name:

一 支払手形及び買掛金

(i) negotiable instruments payable and accounts payable;

二 短期借入金（金融手形及び当座借越を含む。）

(ii) short-term borrowings (including finance negotiable instruments and overdrafts);

三 未払法人税等

(iii) accrued corporate tax, etc.;

四 引当金

(iv) allowances;

五 資産除去債務

(v) asset retirement obligations; and

六 その他

(vi) others.

2 前項の規定は、同項各号に掲げる項目に属する負債で別に表示することが適当であると認められるものについて、当該負債を示す名称を付した科目をもって別に掲記することを妨げない。

(2) If liabilities categorized as any of the accounting items referred to in the items of the preceding paragraph, which are found to be appropriate to be presented separately, the provisions of that paragraph do not preclude the liabilities to be recorded separately using the account title having a name that indicates of the relevant liabilities.

3 第一項第四号に掲げる引当金のうちに、その金額が負債及び純資産の合計額の百分の一を超えるものがある場合には、当該引当金の設定目的を示す名称を付した科目をもって掲記しなければならない。

(3) If the allowances set forth in paragraph (1), item (iv) include any allowance which the amount exceeds one percent of the sum total of liabilities and net assets, the allowance must be recorded separately using the account title having a name that indicates the purpose for setting up of the allowance.

4 第一項第六号に掲げる項目に属する負債のうち、その金額が負債及び純資産の合計額の百分の十を超えるもの又は負債及び純資産の合計額の百分の十以下であっても区分して表示することが適切であるものについては、当該負債を示す名称を付した科目をもって別に掲記しなければならない。

(4) Among the liabilities categorized as the accounting item set forth in paragraph (1), item (vi), any liability whose amount exceeds ten percent of the sum total of liabilities and net assets or any liability whose amount is not more than ten percent of the sum total of liabilities and net assets but which it is found appropriate to present separately must be recorded using an account title with a name that is indicative of the liability.

(固定負債の区分表示)

(Categories of Fixed Liabilities to Be Presented)

第五十条 固定負債に属する負債は、次に掲げる項目の区分に従い、当該負債を示す名称を付した科目をもって掲記しなければならない。ただし、第三号及び第四号に掲げる項目以外の項目に属する負債の金額が負債及び純資産の合計額の百分の一以下のもので、他の項目に属する負債と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもって一括して掲記することができる。

Article 50 (1) Liabilities categorized as fixed liabilities must be recorded using the account title having a name that indicates the liabilities, in accordance with the following categories of accounting items; provided, however, that any liabilities categorized as item other than that set forth in items (iii) and (iv)

whose amounts are not more than one percent of the sum of liabilities and net assets, which is found appropriate to be presented collectively with liabilities categorized as another accounting item, may be recorded collectively using the account title having an appropriate name:

一 社債

(i) corporate bonds;

二 長期借入金（金融手形を含む。以下同じ。）

(ii) long-term borrowings (including finance negotiable instruments; the same applies hereinafter);

三 引当金

(iii) allowances;

四 退職給付に係る負債

(iv) net defined benefit liability;

五 資産除去債務

(v) asset retirement obligations; and

六 その他

(vi) others.

2 前条第二項の規定は、前項の場合に準用する。

(2) The provisions of paragraph (2) of the preceding Article apply mutatis mutandis to cases referred to in the preceding paragraph.

3 前条第三項の規定は、第一項第三号に掲げる引当金について準用する。

(3) The provisions of paragraph (3) of the preceding Article apply mutatis mutandis to the allowances referred to in paragraph (1), item (iii).

4 前条第四項の規定は、第一項第六号に掲げる項目に属する負債について準用する。

(4) The provisions of paragraph (4) of the preceding Article apply mutatis mutandis to liabilities categorized as the accounting item set forth in paragraph (1), item (vi).

(偶発債務の注記)

(Notes Concerning Contingent Liabilities)

第五十一条 連結会社に係る偶発債務（債務の保証（債務の保証と同様の効果を有するものを含む。））、係争事件に係る賠償義務その他現実に発生していない債務で、将来において事業の負担となる可能性のあるものをいう。）がある場合には、その内容及び金額を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

Article 51 If there are any contingent liabilities (meaning guarantees of debts (including those that have the same effect as a debt guarantee), obligations to compensate in relation to contentious cases, and other liabilities that have not actually arisen but may probably be paid by the business in the future) pertaining to any consolidated company, the detail and amount thereof must be set down in the notes; provided, however, that notes may be omitted for

particulars that are not material.

(棚卸資産及び工事損失引当金の表示)

(Inventory Assets and Reserves for Losses on Construction Contracts to Be Presented)

第五十三条 同一の工事契約に係る棚卸資産及び工事損失引当金がある場合には、次の各号に掲げるいずれかの方法により表示しなければならない。

Article 53 Inventory assets and reserves for loss on construction contracts pertaining to a single construction contract, if any, must be presented by either of the following methods:

一 棚卸資産及び工事損失引当金をそれぞれ流動資産及び流動負債に表示する方法

(i) by presenting inventory assets and reserves for loss on construction contracts under current assets and current liabilities, respectively; or

二 棚卸資産及び工事損失引当金を相殺した差額を流動資産又は流動負債に表示する方法

(ii) by presenting the amount of difference obtained by offsetting inventory assets against reserves for loss on construction contracts under current assets or current liabilities.

第四節 純資産

Section 4 Net Assets

(純資産の分類)

(Classification of Net Assets)

第五十四条 純資産は、株主資本、その他の包括利益累計額、新株予約権及び非支配株主持分に分類して記載しなければならない。

Article 54 Net assets to be entered must be classified into shareholders' equity, accumulated other comprehensive income, share options, and non-controlling interests.

(株主資本の分類及び区分表示)

(Classification of Shareholders' Equity and Categories thereof to be Presented)

第五十五条 株主資本は、資本金、資本剰余金及び利益剰余金に分類し、それぞれ資本金、資本剰余金及び利益剰余金の科目をもって掲記しなければならない。

Article 55 (1) Shareholders' equity must be classified into stated capital, capital surplus, and retained earnings, and must be recorded using the account titles for stated capital, capital surplus, and retained earnings, respectively.

2 財務諸表等規則第六十一条の規定は、資本金について準用する。

(2) The provisions of Article 61 of the Regulation on Financial Statements apply mutatis mutandis to stated capital.

3 財務諸表等規則第六十二条第一項の規定は、申込期日経過後における新株式申込証

拠金について準用する。

(3) The provisions of Article 62, paragraph (1) of the Regulation on Financial Statements apply mutatis mutandis to a deposit for subscriptions to shares after the offer date.

4 連結財務諸表規則第四十三条第三項及び第四項の規定は、自己株式及び自己株式申込証拠金について準用する。

(4) The provisions of Article 43, paragraphs (3) and (4) of the Regulation on Consolidated Financial Statements apply mutatis mutandis to treasury shares and deposits for subscriptions to treasury shares.

(その他の包括利益累計額の分類及び区分表示)

(Classification of Accumulated Other Comprehensive Income and Categories Therefor to Be Presented)

第五十六条 連結財務諸表規則第四十三条の二の規定は、その他の包括利益累計額について準用する。

Article 56 The provisions of Article 43-2 of the Regulation on Consolidated Financial Statements apply mutatis mutandis to accumulated other comprehensive income.

(新株予約権の表示)

(Share Options to Be Presented)

第五十七条 連結財務諸表規則第四十三条の三の規定は、新株予約権について準用する。この場合において、同条第二項中「連結財務諸表提出会社」とあるのは、「四半期連結財務諸表提出会社」と読み替えるものとする。

Article 57 The provisions of Article 43-3 of the Regulation on Consolidated Financial Statements apply mutatis mutandis to share options. In this case, the term "company submitting the consolidated financial statements" in paragraph (2) of that Article is deemed to be replaced with "company submitting the quarterly consolidated financial statements".

(非支配株主持分の表示)

(Non-Controlling Interests to Be Presented)

第五十八条 非支配株主持分は、非支配株主持分の科目をもって掲記しなければならない。

Article 58 Non-controlling interests must be recorded using the account title for non-controlling interests.

第五節 雑則

Section 5 Miscellaneous Provisions

(特別法上の準備金等)

(Reserves Under the Special Laws)

第六十条 法令の規定により準備金又は引当金の名称をもって計上しなければならない準備金又は引当金で、資産の部又は負債の部に計上することが適当でないもの（次項及び第八十条において「準備金等」という。）は、第三十二条及び第四十七条の規定にかかわらず、固定負債の次に別の区分を設けて記載しなければならない。

Article 60 (1) Reserves or allowances that must be recorded using the name for reserves or allowances pursuant to the provisions of laws and regulations, which are not appropriate to be recorded in the assets section or liabilities section (hereinafter referred to as "reserves, etc." in the following paragraph and Article 80) must be entered separately by adding another category immediately after the fixed liabilities, notwithstanding the provisions of Articles 32 and 47.

2 前項の準備金等については、当該準備金等の設定目的を示す名称を付した科目をもって掲記しなければならない。

(2) Reserves, etc. as set forth in the preceding paragraph must be recorded using the account title having a name that indicates the purpose for setting aside the reserves, etc.

(別記事業の資産及び負債の分類)

(Classification of Assets and Liabilities of Businesses Listed Separately)

第六十一条 企業集団の主たる事業が、財務諸表等規則別記に掲げる事業（以下「別記事業」という。）である場合においてその資産及び負債を第三十三条及び第四十七条の規定による分類により記載することが適当でないと認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則（財務諸表等規則第二条に規定する法令又は準則をいう。以下同じ。）に定めるところに準じて記載することができる。

Article 61 If the main business of a business group is a business set forth in the appended list of the Regulation on Financial Statements (hereinafter referred to as a "business listed separately"), and if it is found to be inappropriate to enter its assets and liabilities according to the classification under Articles 33 and 47, notwithstanding these provisions, the assets and liabilities may be entered according to the classification as specified by laws and regulations, or rules (meaning laws and regulations, or rules as provided for in Article 2 of the Regulation on Financial Statements; the same applies hereinafter) that are applicable to the financial statements of the companies engaged in the business listed separately.

(指定法人の純資産の記載)

(Entries of the Net Assets of Designated Corporations)

第六十二条 指定法人が四半期連結貸借対照表を作成する場合においてその純資産についてこの規則により記載することが適当でないと認められるときは、当該指定法人は、

その財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。この場合において準拠した法令又は準則を記載しなければならない。

Article 62 If a designated corporation prepares a quarterly consolidated balance sheet, and it is found to be inappropriate to enter its net assets pursuant to this Regulation, the designated corporation may enter its net assets in an equivalent manner as specified in the provisions of laws and regulations, or Rules applicable to its financial statements. In this case, the governing laws and regulations, or Rules must be entered in the notes.

(別記事業の資産及び負債の科目の記載)

(Entries of Account Titles for the Assets and Liabilities of Businesses Listed Separately)

第六十三条 連結会社が営む事業のうち別記事業がある場合において当該別記事業に係る資産又は負債について、第三十五条第一項、第三十七条、第四十条第一項、第四十二条、第四十九条第一項及び第五十条第一項に規定する項目の区分に従い科目の記載をすることが適当でないと認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 63 (1) If the business conducted by any consolidated company includes a business listed separately, and if it is found to be inappropriate that it enter the account titles for assets and liabilities of the business listed separately according to the categories of the accounting items as specified in Article 35, paragraph (1), Article 37, Article 40, paragraph (1), Article 42, Article 49, paragraph (1) and Article 50, paragraph (1), notwithstanding these provisions, the account titles may be entered in an equivalent manner as specified in the provisions of laws and regulations, or rules applicable to the financial statements of the company engaged in the business listed separately.

2 前項の場合において資産及び負債の科目を一括し、又は区別して掲記する基準は、この規則の定めるところに準ずるものとする。

(2) In the cases referred to in the preceding paragraph, the standards for recording the account titles for assets and liabilities collectively or separately are as specified in the provisions of this Regulation.

第三章 四半期連結損益計算書

Chapter III Quarterly Consolidated Profit and Loss Statements

第一節 総則

Section 1 General Provisions

(四半期連結損益計算書の記載方法)

(Methods to Make Entries in a Quarterly Consolidated Profit and Loss Statement)

第六十四条 四半期連結損益計算書の記載方法は、この章の定めるところによる。

Article 64 (1) The method to make entries in a quarterly consolidated profit and loss statement is governed by the provisions of this Chapter.

2 四半期連結累計期間に係る四半期連結損益計算書は、様式第三号により記載するものとする。

(2) Entries in a quarterly consolidated profit and loss statement for the cumulative quarterly consolidated accounting period is to be made using Form No. 3.

3 四半期連結財務諸表提出会社は、第二・四半期連結会計期間に係る四半期連結損益計算書を作成することができる。この場合においては、様式第四号により記載するものとする。

(3) A company submitting the quarterly consolidated financial statements may prepare a quarterly consolidated profit and loss statement for the second quarterly consolidated accounting period. In this case, the quarterly consolidated profit and loss statement is to be made using Form No. 4.

4 四半期連結財務諸表提出会社は、第二・四半期連結会計期間に係る四半期連結損益計算書を作成する場合には、第三・四半期連結会計期間に係る四半期連結損益計算書を作成しなければならない。この場合においては、様式第四号により記載するものとする。

(4) When a company submitting the quarterly consolidated financial statements prepares a quarterly consolidated profit and loss statement for the second quarterly consolidated accounting period, the company submitting the quarterly consolidated financial statements must prepare a quarterly consolidated profit and loss statement for the third quarterly consolidated accounting period. In this case, the quarterly consolidated profit and loss statement is to be made using Form No. 4.

(収益及び費用の分類)

(Classification of Revenues and Expenses)

第六十五条 収益又は費用は、次に掲げる項目を示す名称を付した科目に分類して記載しなければならない。

Article 65 Revenues and expenses must be classified into account titles having a name that indicates the following accounting items and entered:

一 売上高

(i) net sales;

二 売上原価（役務原価を含む。以下同じ。）

(ii) cost of sales (including service costs; the same applies hereinafter);

三 販売費及び一般管理費

(iii) selling expenses and general and administrative expenses;

四 営業外収益

(iv) non-operating revenues;

五 営業外費用

(v) non-operating expenses;

六 特別利益

(vi) extraordinary income; and

七 特別損失

(vii) extraordinary losses.

第二節 売上高及び売上原価

Section 2 Net Sales and the Cost of Sales

(売上高の表示方法)

(Method to Present Net Sales)

第六十六条 売上高は、売上高を示す名称を付した科目をもって掲記しなければならない。

Article 66 Net sales must be recorded using the account title having a name that indicates the net sales.

(売上原価の表示方法)

(Methods to Present the Cost of Sales)

第六十七条 売上原価は、売上原価を示す名称を付した科目をもって掲記しなければならない。

Article 67 The cost of sales must be recorded using account title having a name that indicates the cost of sales.

(売上総損益金額の表示)

(Gross Profit or Losses on Sales to Be Presented)

第六十八条 売上高と売上原価との差額は、売上総利益金額又は売上総損失金額として記載しなければならない。

Article 68 The difference between the net sales and the cost of sales must be entered as the gross profit on sales or the gross loss on sales.

第三節 販売費及び一般管理費

Section 3 Selling Expenses and General and Administrative Expenses

(販売費及び一般管理費の表示方法)

(Method to Present Selling Expenses and General and Administrative Expenses)

第六十九条 販売費及び一般管理費は、適当と認められる費目に分類し、当該費用を示す名称を付した科目をもって掲記しなければならない。ただし、販売費の科目若しくは一般管理費の科目又は販売費及び一般管理費の科目に一括して掲記し、その主要な費目及びその金額を注記することを妨げない。

Article 69 (1) Selling expenses and general and administrative expenses must be classified into expense items that are found to be appropriate, and be recorded using the account title having a name that indicates of the expenses; provided, however, that this does not preclude the expenses to be recorded using the account title for selling expenses, the account title for general and administrative expenses, or the account title of selling expenses and general and administrative expenses collectively, and the major expense items and amounts thereof being entered in the notes.

2 前項ただし書に規定する主要な費目とは、退職給付費用及び引当金繰入額（これらの費目のうちその金額が少額であるものを除く。）並びにこれら以外の費目でその金額が販売費及び一般管理費の合計額の百分の二十を超える費用又は販売費及び一般管理費の合計額の百分の二十以下であっても区分して表示することが適切と認められる費用をいう。

(2) The major expense items as specified in the proviso to the preceding paragraph include the retirement benefit expenses and the provision of allowance (excluding the expense items which the amount is small) and any other expense items which the amount exceeds 20 percent of the sum total of selling expenses and general and administrative expenses or those which the amount is not more than 20 percent of the sum of selling expenses and general and administrative expenses but which it is found appropriate to be presented separately.

3 第一項の規定にかかわらず、第一・四半期連結累計期間及び第三・四半期連結累計期間並びに四半期連結会計期間においては、販売費及び一般管理費について、販売費の科目若しくは一般管理費の科目又は販売費及び一般管理費の科目に一括して掲記することができる。この場合において、販売費又は一般管理費の費目及びその金額については、注記することを要しない。

(3) Notwithstanding the provisions of paragraph (1), in the first cumulative quarterly consolidated accounting period and the third cumulative quarterly consolidated accounting period as well as the quarterly consolidated accounting periods, selling expenses and general and administrative expenses may be recorded using the account title of selling expenses, the account title of general and administrative expenses, or the account title of selling expenses and general and administrative expenses collectively. In this case, the expense items of selling expenses or general and administrative expenses and the amounts thereof are not required to be set down in the notes.

（営業損益金額の表示）

(Amount of Operating Profits and Loss to Be Presented)

第七十条 売上総利益金額又は売上総損失金額に販売費及び一般管理費の総額を加減した額は、営業利益金額又は営業損失金額として記載しなければならない。

Article 70 The amount obtained by adding or subtracting the total amount of

selling expenses and general and administrative expenses to or from the gross profit on sales or the gross loss on sales must be entered as the amount of operating income or the amount of operating loss.

第四節 営業外収益及び営業外費用

Section 4 Non-Operating Revenues and Non-Operating Expenses

(営業外収益の表示方法)

(Method to Present Non-Operating Revenues)

第七十一条 営業外収益に属する収益は、受取利息（有価証券利息を含む。）、受取配当金、有価証券売却益、持分法による投資利益その他の項目の区分に従い、当該収益を示す名称を付した科目をもって掲記しなければならない。ただし、各収益のうち、その金額が営業外収益の総額の百分の二十以下のもので一括して表示することが適当であると認められるものについては、当該収益を一括して示す名称を付した科目をもって掲記することができる。

Article 71 Revenues categorized as non-operating revenues must be recorded using the account title having a name that indicates of the revenues, according to categories including interest income (including interest on securities), dividends income, gain on sales of securities, investment return under the equity method, and others; provided, however, that any revenue whose amount is not more than 20 percent of the total amount of non-operating revenues, which is found appropriate to be presented collectively may be recorded using the account title having a name that indicates the relevant revenues.

(営業外費用の表示方法)

(Method to Present Non-Operating Expenses)

第七十二条 営業外費用に属する費用は、支払利息（社債利息を含む。）、有価証券売却損、持分法による投資損失その他の項目の区分に従い、当該費用を示す名称を付した科目をもって掲記しなければならない。ただし、各費用のうち、その金額が営業外費用の総額の百分の二十以下のもので一括して表示することが適当であると認められるものについては、当該費用を一括して示す名称を付した科目をもって掲記することができる。

Article 72 Expenses categorized as non-operating expenses must be recorded using account title having a name that indicates the relevant expenses, according to the categories of interest expenses (including interest on corporate bonds), loss on sales of securities, investment losses under the equity method, and others; provided, however, that any expenses whose amount is not more than 20 percent of the total amount of non-operating expenses, which is found appropriate to be presented collectively may be recorded using the account title having a name that indicatives the expenses collectively.

(経常損益金額の表示)

(Amount of Ordinary Profits and Losses to Be Presented)

第七十三条 営業利益金額又は営業損失金額に営業外収益の総額及び営業外費用の総額を加減した額は、経常利益金額又は経常損失金額として記載しなければならない。

Article 73 The amount obtained by adding or subtracting the total amount of non-operating revenues or the total amount of non-operating expenses to or from the amount of operating profit or the amount of operating loss must be entered as the amount of ordinary profit or the amount of ordinary loss.

第五節 特別利益及び特別損失

Section 5 Extraordinary Income and Extraordinary Loss

(特別利益の表示方法)

(Method to Present Extraordinary Income)

第七十四条 特別利益に属する利益は、固定資産売却益、負ののれん発生益その他の項目の区分に従い、当該利益を示す名称を付した科目をもって掲記しなければならない。ただし、各利益のうち、その金額が特別利益の総額の百分の二十以下のもので一括して表示することが適当であると認められるものについては、当該利益を一括して示す名称を付した科目をもって掲記することができる。

Article 74 Profits categorized as extraordinary income must be recorded using the account title having a name that indicate the profits, according to the categories of gain on sales of fixed assets, gain on negative goodwill and others; provided, however, that any profits of whose the amount is not more than 20 percent of the total amount of extraordinary profit, which are found appropriate to be presented collectively, may be recorded using the account title having a name that indicates the profits collectively.

(特別損失の表示方法)

(Method to Present for Extraordinary Loss)

第七十五条 特別損失に属する損失は、固定資産売却損、減損損失、災害による損失その他の項目の区分に従い、当該損失を示す名称を付した科目をもって掲記しなければならない。ただし、各損失のうち、その金額が特別損失の総額の百分の二十以下のもので一括して表示することが適当であると認められるものについては、当該損失を一括して示す名称を付した科目をもって掲記することができる。

Article 75 Losses categorized as extraordinary losses must be recorded using the account title having a name that indicates the losses, according to categories of losses on sales of fixed assets, impairment losses, disaster losses, and others; provided, however, that any loss whose amount is not more than 20 percent of the total amount of extraordinary loss, which is found appropriate to be presented collectively may be recorded using the account title having a name that indicates the losses collectively.

(税金等調整前四半期純損益金額の表示)

(Quarterly Net Income or Quarterly Net Loss before Taxes to Be Presented)

第七十六条 経常利益金額又は経常損失金額に特別利益の総額及び特別損失の総額を加減した額は、税金等調整前四半期純利益金額又は税金等調整前四半期純損失金額として記載しなければならない。

Article 76 The amount obtained by adding or subtracting the total amount of extraordinary income or total amount of extraordinary loss to or from the amount of ordinary income or amount of ordinary loss must be entered as the amount of quarterly net income before tax or the amount of quarterly net losses before tax.

第六節 四半期純利益又は四半期純損失

Section 6 Quarterly Net Income or Quarterly Net Loss

(四半期純利益又は四半期純損失)

(Quarterly Net Income or Quarterly Net Loss)

第七十七条 次に掲げる項目の金額は、その内容を示す名称を付した科目をもって、税金等調整前四半期純利益金額又は税金等調整前四半期純損失金額の次に記載しなければならない。

Article 77 (1) The amount of the items set forth in the following items must be entered using the account title having a name that indicates the description thereof, immediately after the amount of quarterly net income before tax or the amount of quarterly net loss before tax:

一 当四半期連結累計期間に係る法人税、住民税及び事業税（利益に関連する金額を課税標準として課される事業税をいう。次号において同じ。）

(i) the corporate tax, inhabitants tax, and enterprise tax (meaning the enterprise tax imposed on the amount of profits as the tax base; the same applies in the following item) pertaining to the current cumulative quarterly consolidated accounting period; and

二 法人税等調整額（税効果会計の適用により計上される前号に掲げる法人税、住民税及び事業税の調整額をいう。）

(ii) the corporate tax, etc. adjustments (meaning adjustments on the corporate tax, inhabitants tax, and enterprise tax set forth in the preceding item, which are recorded using the tax effect accounting).

2 前項の規定にかかわらず、同項各号に掲げる項目については、当該項目を一括して記載することができる。ただし、この場合にはその旨を注記しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, the accounting items set forth in the items of the same paragraph may be entered collectively; provided, however, that in this case, a statement to that effect must be set down in the notes.

- 3 税金等調整前四半期純利益金額又は税金等調整前四半期純損失金額に第一項又は前項に規定する項目の金額を加減した金額は、四半期純利益金額又は四半期純損失金額として記載しなければならない。
- (3) The amount obtained by adding or subtracting the amounts of the items set forth in paragraph (1) or the preceding paragraph to or from the amount of quarterly net income before tax or the amount of quarterly net loss before tax must be entered as the amount of quarterly net income or the amount of quarterly net loss.
- 4 四半期純利益又は四半期純損失のうち非支配株主持分に属する金額は、その内容を示す名称を付した科目をもって、四半期純利益金額又は四半期純損失金額の次に記載しなければならない。
- (4) The amount of quarterly net income or the amount of quarterly net loss, whichever is attributed to non-controlling interests must be entered, using the account title having a name that indicates the description thereof, immediately after the amount of quarterly net income or the amount of quarterly net loss.
- 5 四半期純利益金額又は四半期純損失金額に四半期純利益又は四半期純損失のうち非支配株主持分に属する金額を加減した金額は、親会社株主に帰属する四半期純利益金額又は親会社株主に帰属する四半期純損失金額として記載しなければならない。
- (5) The amount obtained by adding or subtracting the amount that is attributed to non-controlling interests of either the amount of quarterly net income or the amount of quarterly net loss to or from the amount of the quarterly net income or the amount of quarterly net loss must be entered as the amount of quarterly net income attributable to owners of the parent company or the amount of quarterly net loss attributable to owners of the parent company.
- 6 法人税等の更正、決定等による納付税額又は還付税額がある場合には、第一項第一号に掲げる項目の次に、その内容を示す名称を付した科目をもって記載するものとする。ただし、これらの金額の重要性が乏しい場合には、同号に掲げる項目の金額に含めて表示することができる。
- (6) If there are taxes to be paid or refund of tax due to correction or determination, etc. of corporate tax, etc., the amounts are to be entered using the account title having a name that indicates the description thereof, immediately after the item set forth in paragraph (1), item (i); provided, however, that the amounts may be presented the amount of the item set forth in paragraph (1), item (i) that include the taxes to be paid or refund of tax if those amounts are not material.

(一株当たり四半期純損益金額に関する注記)

(Notes Concerning the Earnings per Share of Quarterly Net Income or Net Loss)

第七十八条 当四半期連結累計期間に係る一株当たり四半期純利益金額又は四半期純損失金額及びその算定上の基礎は、注記しなければならない。

Article 78 (1) The earnings per share of quarterly net income or earning per share of quarterly net losses for the current cumulative quarterly consolidated accounting period, and the basis for calculation thereof must be set down in the notes.

2 四半期財務諸表等規則第七十条第二項の規定は、当四半期連結会計期間又は四半期連結貸借対照表日後において株式併合又は株式分割が行われた場合について準用する。この場合において、同項中「四半期会計期間」とあるのは「四半期連結会計期間」と、「四半期貸借対照表日」とあるのは「四半期連結貸借対照表日」と、「事業年度」とあるのは「連結会計年度」と読み替えるものとする。

(2) The provisions of Article 70, paragraph (2) of the Regulation on Quarterly Financial Statements apply mutatis mutandis to the cases where any consolidation of share or share splits has been done during the current quarterly consolidated accounting period after the current the quarterly consolidated closing date. In this case, the term "quarterly accounting period" in that paragraph is replaced with "quarterly consolidated accounting period", the term "quarterly balance sheet date" is replaced with "quarterly consolidated closing date", and the term "fiscal year" is replaced with "consolidated fiscal year".

(潜在株式調整後一株当たり四半期純利益金額に関する注記)

(Notes Concerning Diluted Earnings per Share of Quarterly Net Income)

第七十八条の二 四半期財務諸表等規則第七十条の二の規定は、潜在株式調整後一株当たり四半期純利益金額に関する注記について準用する。この場合において、同条第二項中「事業年度」とあるのは、「連結会計年度」と読み替えるものとする。

Article 78-2 The provisions of Article 70-2 of the Regulation on Quarterly Financial Statements apply mutatis mutandis to notes concerning a diluted earnings per share of quarterly net income. In this case, the term "fiscal year" in paragraph (2) of that Article is deemed to be replaced with "consolidated fiscal year".

第七節 雑則

Section 7 Miscellaneous Provisions

(持分法による投資利益等の表示)

(Investment Return to be Presented Under the Equity Method)

第七十九条 持分法による投資利益と持分法による投資損失が生ずる場合には、これらを相殺して表示することができる。

Article 79 If investment return and investment loss under the equity method occur, the amount obtained by offsetting one against the other may be presented.

(特別法上の準備金等の繰入額又は取崩額)

(Provision or Reversal of Reserves Under the Special Laws)

第八十条 準備金等の繰入れ又は取崩しがあるときは、当該繰入額又は取崩額は、特別損失又は特別利益として、当該繰入れ又は取崩しによるものであることを示す名称を付した科目をもって掲記しなければならない。

Article 80 If there has been a provision or reversal of reserves, etc., the amount of the provision or reversal must be recorded as an extraordinary loss or extraordinary income using the account title having a name that indicates the relevant provision or reversal being a side.

(売上高又は営業費用に著しい季節的変動がある場合の注記)

(Notes Concerning Significant Seasonal Fluctuations in Net Sales or Operating Expenses)

第八十一条 事業の性質上、売上高又は営業費用（売上原価並びに販売費及び一般管理費の合計をいう。）に著しい季節的変動がある場合には、四半期連結累計期間に係る四半期連結損益計算書においてその状況を注記しなければならない。

Article 81 If there are significant seasonal fluctuations in net sales or operating expenses (meaning the sum total of the cost of sales, selling expenses, and general and administrative expenses) due to the nature of the business, the situation must be set down in the notes of the quarterly consolidated profit and loss statement for the cumulative quarterly consolidated accounting period.

(別記事業の収益及び費用の分類)

(Classification of the Revenues and Expenses of Businesses Listed Separately)

第八十二条 企業集団の主たる事業が、別記事業である場合においてその収益及び費用を第六十五条に規定する項目に分類して記載することが適当でないと認められるときは、同条の規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 82 If the main business of a business group is a business listed separately, and if it is found inappropriate to enter its revenues and expenses according to the classification as specified in Article 65, notwithstanding the provisions of that Article, the revenues and expenses may be entered in an equivalent manner as specified in the provisions of laws and regulations, or Rules applicable to the financial statements of the companies engaged in the business listed separately.

(別記事業の収益及び費用の科目の記載)

(Entries of Account Titles for Revenues and Expenses of Businesses Listed Separately)

第八十三条 連結会社が営む事業のうち別記事業がある場合において当該別記事業に係る収益又は費用について、第六十六条、第六十七条、第六十九条、第七十一条及び

第七十二条に規定するところにより科目の記載をすることが適当でないと認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 83 (1) If the business engaged in by any consolidated company includes a business listed separately, and it is found inappropriate to enter the account titles for the revenues and expenses of the business listed separately according to the provisions of Article 66, Article 67, Article 69, Article 71, and Article 72, notwithstanding these provisions, the account titles may be entered in an equivalent manner as specified in the provisions of laws and regulations, or rules applicable to the financial statements of the company engaged in the business listed separately.

2 四半期連結累計期間に係る四半期連結包括利益計算書は、様式第三号の二により記載するものとする。

(2) A quarterly statement of consolidated comprehensive income for the cumulative quarterly consolidated accounting period is to be made using Form No. 3-2.

3 四半期連結財務諸表提出会社は、第六十四条第三項の規定により、第二・四半期連結会計期間に係る四半期連結損益計算書を作成する場合には、第二・四半期連結会計期間及び第三・四半期連結会計期間に係る四半期連結包括利益計算書を作成しなければならない。この場合においては、様式第四号の二により記載するものとする。

(3) When a company submitting the quarterly consolidated financial statements prepares a quarterly consolidated profit and loss statement for the second quarterly consolidated accounting period pursuant to the provisions of Article 64, paragraph (3), the company submitting the quarterly consolidated financial statements must prepare a quarterly statement of consolidated comprehensive income for the second quarterly consolidated accounting period and the third quarterly consolidated accounting period. In this case, the quarterly consolidated comprehensive income statement is to be made using Form No. 4-2.

第三章の二 四半期連結包括利益計算書

Chapter III-2 Quarterly Statements of Consolidated Comprehensive Income

第一節 総則

Section 1 General Provisions

(四半期連結包括利益計算書の記載方法)

(Methods to Make Entries in Quarterly Statements of Consolidated Comprehensive Income)

第八十三条の二 四半期連結包括利益計算書の記載方法は、本章の定めるところによる。

Article 83-2 (1) The methods to make entries in a quarterly statement of

consolidated comprehensive income is governed by the provisions of this Chapter.

2 四半期連結累計期間に係る四半期連結包括利益計算書は、様式第三号の二により記載するものとする。

(2) Entries in a quarterly statement of consolidated comprehensive income for the cumulative quarterly consolidated accounting period is to be made using Form No. 3-2.

3 四半期連結財務諸表提出会社は、第六十四条第三項の規定により、第二・四半期連結会計期間に係る四半期連結損益計算書を作成する場合には、第二・四半期連結会計期間及び第三・四半期連結会計期間に係る四半期連結包括利益計算書を作成しなければならない。この場合においては、様式第四号の二により記載するものとする。

(3) If a company submitting the quarterly consolidated financial statements prepares a quarterly consolidated profit and loss statement for the second quarterly consolidated accounting period pursuant to the provisions of Article 64, paragraph (3), the company submitting the quarterly consolidated financial statements must prepare a quarterly statement of consolidated comprehensive income for the second quarterly consolidated accounting period and the third quarterly consolidated accounting period. In this case, the quarterly statement of consolidated comprehensive income is to be made using Form No. 4-2.

(四半期連結損益及び包括利益計算書)

(Quarterly Consolidated Profit and Loss and Comprehensive Income Statement)

第八十三条の三 四半期連結包括利益計算書は、四半期連結損益及び包括利益計算書(四半期連結損益計算書の末尾に本章の規定による記載を行ったものをいう。)を作成する場合には、記載を要しない。

Article 83-3 If a quarterly statement of consolidated comprehensive income (meaning a statement made pursuant to the provisions of this Chapter at the end of a quarterly consolidated profit and loss statement) are prepared, a quarterly statement of consolidated comprehensive income does not need be presented.

(四半期連結包括利益計算書の区分表示)

(Categories of Quarterly Statements of Consolidated Comprehensive Income to Be Presented)

第八十三条の四 四半期連結包括利益計算書は、四半期純利益又は四半期純損失、その他の包括利益及び四半期包括利益に分類して記載しなければならない。

Article 83-4 A quarterly statement of consolidated comprehensive income must be categorized into quarterly net income or quarterly net losses, other comprehensive income and quarterly comprehensive income to be presented.

第二節 その他の包括利益

Section 2 Other Comprehensive Income

(その他の包括利益の区分表示)

(Categories of Other Comprehensive Income to Be Presented)

第八十三条の五 連結財務諸表規則第六十九条の五の規定は、その他の包括利益について準用する。

Article 83-5 The provisions of Article 69-5 of the Regulation on Consolidated Financial Statements apply mutatis mutandis to other comprehensive income.

第三節 四半期包括利益

Section 3 Quarterly Comprehensive Income

(四半期包括利益)

(Quarterly Comprehensive Income)

第八十三条の六 四半期純利益金額又は四半期純損失金額にその他の包括利益の項目の金額を加減した金額は、四半期包括利益金額として記載しなければならない。

Article 83-6 (1) The amount obtained by adding or subtracting the amounts of the items of other comprehensive income to or from the amount of quarterly net income or the amount of quarterly net loss must be entered as the amount of quarterly comprehensive income.

2 前項に規定する四半期包括利益金額については、四半期連結財務諸表提出会社の株主に係る金額及び非支配株主に係る金額に区分し、その区分ごとの金額を四半期連結包括利益計算書の末尾に記載しなければならない。

(2) The amount of quarterly comprehensive income as specified in the preceding paragraph must be classified into the amount pertaining to the shareholders of the company submitting the quarterly consolidated financial statements and the amount pertaining to non-controlling shareholders, and their respective amounts must be entered at the end of the quarterly statement of consolidated comprehensive income .

第四章 四半期連結キャッシュ・フロー計算書

Chapter IV Quarterly Consolidated Cash Flow Statements

第一節 総則

Section 1 General Provisions

(四半期連結キャッシュ・フロー計算書の記載方法)

(Methods to Make Entries in Quarterly Consolidated Cash Flow Statements)

第八十四条 四半期連結キャッシュ・フロー計算書の記載方法は、この章の定めるところによる。

Article 84 (1) The methods to make entries in a quarterly consolidated cash flow

statement are governed by the provisions of this Chapter.

2 四半期連結キャッシュ・フロー計算書は、様式第五号又は第六号により記載するものとする。

(2) Entries in a quarterly consolidated cash flow statement are to be made using either Form No. 5 or Form No. 6.

(四半期連結キャッシュ・フロー計算書の表示区分)

(Categories to Be Presented in Quarterly Consolidated Cash Flow Statements)

第八十五条 四半期連結キャッシュ・フロー計算書には、次の各号に掲げる区分を設けてキャッシュ・フローの状況を記載しなければならない。

Article 85 In a quarterly consolidated cash flow statement, cash flow situation must be entered by setting up the categories set forth in the following items:

一 営業活動によるキャッシュ・フロー

(i) cash flow from operating activities;

二 投資活動によるキャッシュ・フロー

(ii) cash flow from investment activities;

三 財務活動によるキャッシュ・フロー

(iii) cash flow from financing activities;

四 現金及び現金同等物に係る換算差額

(iv) translation adjustments on cash and cash equivalents;

五 現金及び現金同等物の増加額又は減少額

(v) increases or decreases in cash and cash equivalents;

六 現金及び現金同等物の期首残高

(vi) the remaining balances of cash and cash equivalents at the beginning of the accounting period; and

七 現金及び現金同等物の四半期末残高

(vii) the remaining balances of cash and cash equivalents at the end of the quarter.

第二節 四半期連結キャッシュ・フロー計算書の記載方法

Section 2 Methods to Make Entries in a Quarterly Consolidated Cash Flow Statements

(営業活動によるキャッシュ・フローの表示方法等)

(Method to Present Cash Flows from Operating Activities)

第八十六条 連結財務諸表規則第八十四条から第八十九条までの規定は、四半期連結キャッシュ・フロー計算書の記載方法について準用する。この場合において、連結財務諸表規則第八十四条第二号中「税金等調整前当期純利益金額又は税金等調整前当期純損失金額」とあるのは「税金等調整前四半期純利益金額又は税金等調整前四半期純損失金額」と、同号イ及びハ中「連結損益計算書」とあるのは「四半期連結損益計算書」と読み替えるものとする。

Article 86 The provisions of Articles 84 through 89 of the Regulation on Consolidated Financial Statements apply mutatis mutandis to the method to make entries in a quarterly consolidated cash flow statement. In this case, the terms " amount of net income before tax for the period or the amount of net loss before tax for the period " in Article 84, item (ii) of the Regulation on Consolidated Financial Statements are deemed to be replaced with " amount of quarterly net income before tax or the amount of quarterly net losses before tax", and the term "consolidated profit and loss statement" in (a) and (c) of that item is deemed to be replaced with "quarterly consolidated profit and loss statement".

(四半期連結キャッシュ・フロー計算書に関する注記事項)

(Particulars to Be Set Down in the Notes in Quarterly Consolidated Cash Flow Statements)

第八十七条 四半期連結キャッシュ・フロー計算書には、現金及び現金同等物の四半期末残高と四半期連結貸借対照表に掲記されている科目の金額との関係を注記しなければならない。

Article 87 In a quarterly consolidated cash flow statement, the relationship between the remaining balance of cash and cash equivalents at the end of the quarter and the amounts for the account titles recorded in the quarterly consolidated balance sheet must be set down in the notes.

第五章 株主資本等に関する注記

Chapter V Notes Concerning Shareholders' Equity

(配当に関する注記)

(Notes Concerning Dividends)

第九十一条 当四半期連結会計期間における四半期連結累計期間において行われた配当については、次の各号に掲げる事項を注記しなければならない。

Article 91 With regard to the dividends during the cumulative quarterly consolidated accounting period as of the end of the current quarterly consolidated accounting period, the following particulars must be set down in the notes:

一 配当財産が金銭の場合には、株式の種類ごとの配当金の総額、一株当たり配当額、基準日、効力発生日及び配当の原資

(i) if the dividend property is money, the total amount of dividends, the amount of dividends per share, the reference date, and the effective date by class of shares;

二 配当財産が金銭以外の場合には、株式の種類ごとの配当財産の種類及び帳簿価額、一株当たり配当額、基準日、効力発生日並びに配当の原資

(ii) if the dividend property is property other than money, the type and the

book value of the dividend property, the amount of dividends per share, the reference date, and the effective date by class of shares; and

三 基準日が当連結会計年度の開始の日から当四半期連結会計期間末までに属する配当のうち、配当の効力発生日が当四半期連結会計期間の末日後となるものについては、前二号に定める事項に準ずる事項

(iii) with regard to a dividend which the reference date is contained in the period from the day of commencement of the current consolidated fiscal year to the end of the current quarterly consolidated accounting period and for which the effective date will be after the last day of the current quarterly consolidated accounting period, the particulars equivalent to those set forth in the preceding two items.

(株主資本の金額に著しい変動があった場合の注記)
(Notes If There Are Significant Changes in the Amount of Shareholders' Equity)

第九十二条 株主資本の金額に、前連結会計年度末に比して著しい変動があった場合には、主な変動事由を注記しなければならない。

Article 92 If there is a significant change in the amount of shareholders' equity as compared to the end of the previous consolidated fiscal year, the major cause of the change must be set down in the notes.

第六章 企業会計の基準の特例

Chapter VI Special Provisions for Business Accounting Standards

第一節 指定国際会計基準

Section 1 Designated International Accounting Standards

(指定国際会計基準に係る特例)
(Special Provisions for Designated International Accounting Standards)

第九十三条 指定国際会計基準特定会社が提出する四半期連結財務諸表の用語、様式及び作成方法は、指定国際会計基準に従うことができる。

Article 93 The terminology, forms, and preparation methods of quarterly consolidated financial statements submitted by a specified company complying with designated international accounting standards may follow the designated international accounting standards.

(指定国際会計基準に関する注記)
(Notes Concerning Designated International Accounting Standards)

第九十三条の二 指定国際会計基準に準拠して作成した四半期連結財務諸表には、次に掲げる事項を注記しなければならない。

Article 93-2 The following particulars must be set down in the notes in quarterly consolidated financial statements prepared in accordance with the designated

international accounting standards:

一 指定国際会計基準が国際会計基準（連結財務諸表規則第九十三条に規定する国際会計基準をいう。以下この号及び次号において同じ。）と同一である場合には、国際会計基準に準拠して四半期連結財務諸表を作成している旨

(i) if the designated international accounting standards are the same as the international accounting standards (meaning the international accounting standards as provided in Article 93 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this item and the following item), the quarterly consolidated financial statements are prepared in accordance with the international accounting standards;

二 指定国際会計基準が国際会計基準と異なる場合には、指定国際会計基準に準拠して四半期連結財務諸表を作成している旨

(ii) if the designated international accounting standards are different from the international accounting standards, the quarterly consolidated financial statements are prepared following the designated international accounting standards; and

三 指定国際会計基準特定会社に該当する旨及びその理由

(iii) a statement that the company falls under a specified company complying with the designated international accounting standards and the reason therefor.

第二節 修正国際基準

Section 2 Japan's Modified International Standards

(修正国際基準に係る特例)

(Special Provisions for Japan's Modified International Standards)

第九十四条 修正国際基準特定会社が提出する四半期連結財務諸表の用語、様式及び作成方法は、修正国際基準に従うことができる。

Article 94 The terminology, forms, and preparation methods of quarterly consolidated financial statements submitted by a specified company complying with the Japan's modified international standards may be follow the Japan's modified international standards.

(修正国際基準に関する注記)

(Notes Concerning Japan's Modified International Standards)

第九十四条の二 修正国際基準に準拠して作成した四半期連結財務諸表には、次に掲げる事項を注記しなければならない。

Article 94-2 The following particulars must be set down in the notes in the quarterly consolidated financial statements prepared following the Japan's modified international standards:

一 修正国際基準に準拠して四半期連結財務諸表を作成している旨

- (i) a statement that the quarterly consolidated financial statements are prepared following the Japan's modified international standards; and
二修正国際基準特定会社に該当する旨及びその理由
- (ii) a statement that the company is categorized as a specified company complying with the Japan's modified international standards and the reason therefor.

第七章雑則

Chapter VII Miscellaneous Provisions

第九十五条 連結財務諸表規則第九十五条から第九十八条までの規定は、四半期連結財務諸表の用語、様式及び作成方法について準用する。

Article 95 The provisions of Article 95 through Article 98 of the Regulation on Consolidated Financial Statements apply mutatis mutandis to the terminology, forms, and preparation methods of quarterly consolidated financial statements.