

財務諸表等の監査証明に関する内閣府令 Cabinet Office Order on Audit Certification of Financial Statements

(昭和三十二年三月二十八日大蔵省令第十二号)

(Order of the Ministry of Finance No. 12 of March 28, 1957)

証券取引法（昭和二十三年法律第二十五号）第百九十三条の二の規定に基き、及び同条の規定を実施するため、財務書類の監査証明に関する規則（昭和二十六年証券取引委員会規則第四号）の全部を改正する省令を次のように定める。

Pursuant to the provisions of Article 193-2 of the Securities and Exchange Act (Act No. 25 of 1948) and in order to enforce those provisions, we hereby enact a Ministerial Order for a complete revision of the Rule on Audit Certification of Financial Documents (Securities and Exchange Commission Rule No. 4 of 1951) as follows.

(監査証明を受けなければならない財務計算に関する書類の範囲)

(Scope of Documents on Finance and Accounting Subject to Audit Certification)

第一条 金融商品取引法（昭和二十三年法律第二十五号。以下「法」という。）第百九十三条の二第一項に規定する内閣府令で定める書類は、次の各号に掲げるもの（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。）第八条の十七第一項第十一号（中間財務諸表等の用語、様式及び作成方法に関する規則（昭和五十二年大蔵省令第三十八号。以下「中間財務諸表等規則」という。）第五条の十において準用する場合を含む。）及び連結財務諸表の用語、様式及び作成方法に関する規則（昭和五十一年大蔵省令第二十八号。以下「連結財務諸表規則」という。）第十五条の十二第一項第十二号（中間連結財務諸表の用語、様式及び作成方法に関する規則（平成十一年大蔵省令第二十四号。以下「中間連結財務諸表規則」という。）第十七条の四において準用する場合を含む。）に掲げる事項の注記を除く。）とする。

Article 1 The documents specified by Cabinet Office Order, referred to in Article 193-2, paragraph (1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948, hereinafter referred to as the "Act"), are those set forth in the following items (excluding the explanatory notes set forth in Article 8-17, paragraph (1), item (xi) of the Regulation on Terminology, Forms, and Preparation Methods of Financial Statements (Order of the Ministry of Finance No. 59 of 1963; hereinafter referred to as the "Regulation on Financial Statements") (including cases where applied mutatis mutandis pursuant to Article 5-10 of the Regulation on Terminology, Forms, and Preparation Methods of Interim Financial Statements (Order of the Ministry of Finance No. 38 of 1977; hereinafter referred to as the "Regulation on Interim Financial

Statements")), and those set forth in Article 15-12, paragraph (1), item (xii) of the Regulation on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Order of the Ministry of Finance No. 28 of 1976; hereinafter referred to as the "Regulation on Consolidated Financial Statements") (including cases where applied mutatis mutandis pursuant to Article 17-4 of the Regulation on Terminology, Forms, and Preparation Methods of Interim Consolidated Financial Statements (Order of the Ministry of Finance No. 24 of 1999; hereinafter referred to as the "Regulation on Interim Consolidated Financial Statements"))):

一 法第五条第一項の規定により提出される届出書に含まれる財務諸表（財務諸表等規則第一条第一項に規定する財務諸表のうち同項に規定する指定法人（以下「指定法人」という。）が提出する財務諸表以外のものをいう。以下この条において同じ。）又は財務書類（財務諸表等規則第百三十一条の規定により外国会社が提出する財務書類をいう。以下同じ。）のうち、特定有価証券（法第五条第一項に規定する特定有価証券をいう。以下この号において同じ。）以外の有価証券に係るものにあつては最近事業年度及びその直前事業年度、特定有価証券に係るものにあつては最近特定期間（法第二十四条第五項において準用する同条第一項に規定する特定期間をいう。以下この号において同じ。）及びその直前特定期間に係るもの（届出書に含まれる最近事業年度又は特定期間（以下この条において「事業年度等」という。）及びその直前事業年度等に係る財務諸表又は財務書類（以下この号において「書類」という。）のうち、従前において、法第五条第一項又は第二十四条第一項若しくは第三項（これらの規定を同条第五項において準用する場合を含む。以下この条において同じ。）の規定により提出された届出書又は有価証券報告書に含まれた書類と同一の内容のものを除く。）

(i) from among the Financial Statements (meaning financial statements as set forth in Article 1, paragraph (1) of the Regulation on Financial Statements other than those submitted by the designated corporation set forth in that paragraph (hereinafter referred to as the "Designated Corporation"); hereinafter the same applies in this Article) or the Financial Documents (meaning financial documents submitted by a foreign company as pursuant to the provisions of Article 131 of the Regulation on Financial Statements; the same applies hereinafter) contained in the written statement submitted pursuant to the provisions of Article 5, paragraph (1) of the Act, those for the most recent business year and the immediately preceding business year if they are related to Securities other than Regulated Securities (meaning regulated securities as set forth in Article 5, paragraph (1) of that Act; hereinafter the same applies in this item) and those for the most recent Specified Period (meaning a specified period as set forth in Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act; hereinafter the same applies in this item) and the immediately preceding Specified Period if they are related to Regulated

Securities (excluding Financial Statements or the Financial Documents (hereinafter referred to as "Documents" in this item) of the most recent business year or Specified Period (hereinafter referred to as "Business Year, etc." in this Article) and the immediately preceding Business Year, etc. contained in a written statement, which have the same contents as the Documents contained in any of the written statements or Annual Securities Reports submitted previously pursuant to the provisions of Article 5, paragraph (1) or Article 24, paragraph (1) or (3) of the Act (including the cases where these provisions are applied mutatis mutandis pursuant to paragraph, paragraph (5) of that Article; hereinafter the same applies in this Article));

二 法第五条第一項の規定により提出される届出書に含まれる四半期財務諸表（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。）第一条第一項に規定する四半期財務諸表のうち指定法人が提出する四半期財務諸表以外のものをいう。以下この条において同じ。）（届出書に含まれる四半期財務諸表のうち、従前において、法第五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（これらの規定を同条第三項において準用する場合を含む。以下この条において同じ。）の規定により提出された届出書又は四半期報告書（企業内容等の開示に関する内閣府令（昭和四十八年大蔵省令第五号。以下「開示府令」という。）第十七条の十五第二項各号に掲げる事業を行う会社（以下「特定事業会社」という。）により提出された四半期報告書のうち当該事業年度の最初の四半期会計期間（四半期財務諸表等規則第三条第四号に規定する四半期会計期間をいう。以下同じ。）の翌四半期会計期間に係るもの（以下「第二・四半期報告書」という。）を除く。）に含まれた四半期財務諸表と同一の内容のものを除く。）

(ii) the Quarterly Financial Statements (meaning quarterly financial statements as set forth in Article 1, paragraph (1) 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 on Quarterly Financial Statements"), excluding those submitted by a Designated Corporation; hereinafter the same applies in this Article) contained in the written statement submitted pursuant to the provisions of Article 5, paragraph (1) (excluding Quarterly Financial Statements contained in a written statement which have the same contents as the Quarterly Financial Statements contained in any of the written statements or Quarterly Securities Reports (excluding a Quarterly Securities Report submitted by a company engaged in any of the businesses set forth in the items of paragraph (2) of Article 17-15 of the Cabinet Office Order on Disclosure of Corporate Information (Order of the Ministry of Finance No. 5 of 1973; hereinafter referred to as the "Cabinet Office Order on Disclosure") (that company is hereinafter referred to as a "Company Engaged in a

Specified Business") for the Quarterly Accounting Period (meaning the quarterly accounting period set forth in Article 3, item (iv) of the Regulation on Quarterly Financial Statements; the same applies hereinafter) following the first Quarterly Accounting Period in the relevant business year (hereinafter referred to as the "Second Quarterly Securities Report") submitted previously pursuant to the provisions of Article 5, paragraph (1) or Article 24-4-7, paragraph (1) or (2) of the Act (including the cases where these provisions are applied mutatis mutandis pursuant to paragraph (3) of that Article; hereinafter the same applies in this Article));

三 法第五条第一項の規定により提出される届出書に含まれる中間財務諸表（中間財務諸表等規則第一条第一項に規定する中間財務諸表のうち指定法人が提出する中間財務諸表以外のものをいう。以下この条において同じ。）（届出書に含まれる中間財務諸表のうち、従前において、法第五条第一項、法第二十四条の四の七第一項若しくは第二項又は第二十四条の五第一項（同条第三項において準用する場合を含む。以下この条において同じ。）の規定により提出された届出書、四半期報告書（特定事業会社により提出された第二・四半期報告書に限る。）又は半期報告書に含まれた中間財務諸表と同一の内容のものを除く。）

(iii) the Interim Financial Statements (meaning interim financial statements as set forth in Article 1, paragraph (1) of the Regulation on Interim Financial Statements excluding those submitted by a Designated Corporation; hereinafter the same applies in this Article) contained in a written statement submitted pursuant to the provisions of Article 5, paragraph (1) of the Act (excluding Interim Financial Statements contained in a written statement which have the same contents as the Interim Financial Statements contained in any of the written statements, Quarterly Securities Reports (limited to a Second Quarterly Securities Report submitted by the a Company Engaged in a Specified Business), or Semiannual Securities Reports submitted previously pursuant to the provisions of Article 5, paragraph (1), Article 24-4-7, paragraph (1) or (2) or Article 24-5, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to paragraph (3) of that Article; hereinafter the same applies in this Article));

四 法第五条第一項の規定により提出される届出書に含まれる連結財務諸表（開示府令第一条第二十一号に規定する連結財務諸表のうち指定法人が提出する連結財務諸表以外のものをいう。以下この条において同じ。）（届出書に含まれる連結財務諸表のうち、従前において、法第五条第一項又は第二十四条第一項若しくは第三項の規定により提出された届出書又は有価証券報告書に含まれた連結財務諸表と同一の内容のものを除く。）

(iv) the Consolidated Financial Statements (meaning the consolidated financial statements set forth in Article 1, item (xxi) of the Cabinet Office Order on Disclosure excluding those submitted by a Designated Corporation; hereinafter the same applies in this Article) contained in a written statement

submitted pursuant to the provisions of Article 5, paragraph (1) of the Act (excluding Consolidated Financial Statements contained in a written statement which have the same contents as the Consolidated Financial Statements contained in any of the written statement or Annual Securities Reports submitted previously pursuant to the provisions of Article 5, paragraph (1) or Article 24, paragraph (1) or (3) of the Act);

五 法第五条第一項の規定により提出される届出書に含まれる四半期連結財務諸表（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（平成十九年内閣府令第六十四号。以下「四半期連結財務諸表規則」という。）第一条第一項に規定する四半期連結財務諸表のうち、指定法人が提出する四半期連結財務諸表以外のものをいう。以下この条において同じ。）（届出書に含まれる四半期連結財務諸表のうち、従前において、法第五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の規定により提出された届出書又は四半期報告書（特定事業会社により提出された第二・四半期報告書を除く。）に含まれた四半期連結財務諸表と同一の内容のものを除く。）

(v) the Quarterly Consolidated Financial Statements (meaning quarterly consolidated financial statements as set forth in Article 1, paragraph (1) of the Regulation on Terminology, Forms, and Preparation Methods of Quarterly Consolidated Financial Statements (Cabinet Office Order No. 64 of 2007; hereinafter referred to as the "Regulation on Quarterly Consolidated Financial Statements") excluding those submitted by a Designated Corporation; hereinafter the same applies in this Article) contained in a written statement submitted pursuant to the provisions of Article 5, paragraph (1) of the Act (excluding Quarterly Consolidated Financial Statements contained in a written statement which have the same contents as the Quarterly Consolidated Financial Statements contained in any of the written statements or Quarterly Securities Reports (excluding a Second Quarterly Securities Report submitted by a Company Engaged in a Specified Business) submitted previously pursuant to the provisions of Article 5, paragraph (1) or Article 24-4-7, paragraph (1) or (2) of the Act);

六 法第五条第一項の規定により提出される届出書に含まれる中間連結財務諸表（中間連結財務諸表規則第一条第一項に規定する中間連結財務諸表のうち、指定法人が提出する中間連結財務諸表以外のものをいう。以下この条において同じ。）（届出書に含まれる中間連結財務諸表のうち、従前において、法第五条第一項、第二十四条の四の七第一項若しくは第二項又は第二十四条の五第一項の規定により提出された届出書、四半期報告書（特定事業会社により提出された第二・四半期報告書に限る。）又は半期報告書に含まれた中間連結財務諸表と同一の内容のものを除く。）

(vi) the Interim Consolidated Financial Statements (meaning interim consolidated financial statements as set forth in Article 1, paragraph (1) of the Regulation on Interim Consolidated Financial Statements excluding those submitted by a Designated Corporation; hereinafter the same applies

- in this Article) contained in a written statement submitted pursuant to the provisions of Article 5, paragraph (1) of the Act (excluding Interim Consolidated Financial Statements contained in a written statement which have the same contents as the Interim Consolidated Financial Statements contained in any of the written statements, Quarterly Securities Reports (limited to a Second Quarterly Securities Report submitted by a Company Engaged in a Specified Business), or Semiannual Securities Reports submitted previously pursuant to the provisions of Article 5, paragraph (1), Article 24-4-7, paragraph (1) or (2) or Article 24-5, paragraph (1) of the Act);
- 七 法第二十四条第一項又は第三項の規定により提出される有価証券報告書に含まれる財務諸表又は財務書類（以下この号において「書類」という。）のうち、最近事業年度等及びその直前事業年度等に係るもの（同条第一項の規定により提出される有価証券報告書に含まれる書類のうち、従前において、法第五条第一項の規定により提出された届出書に含まれた書類と同一の内容のものを除く。）
- (vii) the Financial Statements or the Financial Documents (hereinafter referred to as the "Documents" in this item) for the most recent Business Year, etc. and the immediately preceding Business Year, etc. contained in an Annual Securities Report submitted pursuant to the provisions of Article 24, paragraph (1) or (3) of the Act (excluding Documents contained in an Annual Securities Report submitted pursuant to the provisions of paragraph (1) of that Article which have the same contents as the Documents contained in a written statement submitted previously pursuant to the provisions of Article 5, paragraph (1) of the Act);
- 八 法第二十四条第一項又は第三項の規定により提出される有価証券報告書に含まれる連結財務諸表（同条第一項の規定により提出される有価証券報告書に含まれる連結財務諸表のうち、従前において、法第五条第一項の規定により提出された届出書に含まれた連結財務諸表と同一の内容のものを除く。）
- (viii) the Consolidated Financial Statements contained in an Annual Securities Report submitted pursuant to the provisions of Article 24, paragraph (1) or (3) of the Act (excluding Consolidated Financial Statements contained in an Annual Securities Report submitted pursuant to the provisions of paragraph (1) of that Article which have the same contents as the Consolidated Financial Statements contained in a written statement submitted previously pursuant to the provisions of Article 5, paragraph (1) of the Act);
- 九 法第二十四条の四の七第一項又は第二項の規定により提出される四半期報告書（特定事業会社により提出された第二・四半期報告書を除く。）に含まれる四半期財務諸表（四半期報告書に含まれる四半期財務諸表のうち、従前において、法第五条第一項の規定により提出された届出書に含まれた四半期財務諸表と同一の内容のものを除く。）
- (ix) the Quarterly Financial Statements contained in a Quarterly Securities Report (excluding a Second Quarterly Securities Report submitted by a

Company Engaged in a Specified Business) submitted pursuant to the provisions of Article 24-4-7, paragraph (1) or (2) of the Act (excluding Quarterly Financial Statements contained in a Quarterly Securities Report which have the same contents as the Quarterly Financial Statements contained in a written statement submitted previously pursuant to the provisions of Article 5, paragraph (1) of the Act);

十 法第二十四条の四の七第一項又は第二項の規定により提出される四半期報告書（特定事業会社により提出された第二・四半期報告書に限る。）に含まれる中間財務諸表（四半期報告書に含まれる中間財務諸表のうち、従前において、法第五条第一項の規定により提出された届出書に含まれた中間財務諸表と同一の内容のものを除く。）

(x) the Interim Financial Statements contained in a Quarterly Securities Report (limited to a Second Quarterly Securities Report submitted by a Company Engaged in a Specified Business) submitted pursuant to the provisions of Article 24-4-7, paragraph (1) or (2) of the Act (excluding Interim Financial Statements contained in a Quarterly Securities Report which have the same contents as the Interim Financial Statements contained in a written statement submitted previously pursuant to the provisions of Article 5, paragraph (1) of the Act);

十一 法第二十四条の四の七第一項又は第二項の規定により提出される四半期報告書（特定事業会社により提出された第二・四半期報告書を除く。）に含まれる四半期連結財務諸表（四半期報告書に含まれる四半期連結財務諸表のうち、従前において、法第五条第一項の規定により提出された届出書に含まれた四半期連結財務諸表と同一の内容のものを除く。）

(xi) the Quarterly Consolidated Financial Statements contained in a Quarterly Securities Report (excluding a Second Quarterly Securities Report submitted by a Company Engaged in a Specified Business) submitted pursuant to the provisions of Article 24-4-7, paragraph (1) or (2) of the Act (excluding Quarterly Consolidated Financial Statements contained in a Quarterly Securities Report which have the same contents as the Quarterly Consolidated Financial Statements contained in a written statement submitted previously pursuant to the provisions of Article 5, paragraph (1) of the Act);

十一の二 法第二十四条の四の七第一項の規定により提出される四半期報告書（第一・四半期報告書（最初の四半期会計期間に係るものをいう。）に限る。）に含まれる連結財務諸表規則第九十三条又は第九十四条の規定による連結財務諸表

(xi)-2 the Consolidated Financial Statements under the provisions of Article 93 or 94 of the Regulation on Consolidated Financial Statements contained in a Quarterly Securities Report (limited to a First Quarterly Securities Report (meaning a Quarterly Securities Report pertaining to the first Quarterly Accounting Period)) submitted pursuant to the provisions of Article 24-4-7,

paragraph (1) of the Act;

十二 法第二十四条の四の七第一項又は第二項の規定により提出される四半期報告書（特定事業会社により提出された第二・四半期報告書に限る。）に含まれる中間連結財務諸表（四半期報告書に含まれる中間連結財務諸表のうち、従前において、法第五条第一項の規定により提出された届出書に含まれた中間連結財務諸表と同一の内容のものを除く。）

(xii) the Interim Consolidated Financial Statements contained in a Quarterly Securities Report (excluding a Second Quarterly Securities Report submitted by a Company Engaged in a Specified Business) submitted pursuant to the provisions of Article 24-4-7, paragraph (1) or (2) of the Act (excluding Interim Consolidated Financial Statements contained in a Quarterly Securities Report which have the same contents as the Interim Consolidated Financial Statements contained in a written statement submitted previously pursuant to the provisions of Article 5, paragraph (1) of the Act);

十三 法第二十四条の五第一項の規定により提出される半期報告書に含まれる中間財務諸表（半期報告書に含まれる中間財務諸表のうち、従前において、法第五条第一項の規定により提出された届出書に含まれた中間財務諸表と同一の内容のものを除く。）

(xiii) the Interim Financial Statements contained in a Semiannual Securities Report submitted pursuant to the provisions of Article 24-5, paragraph (1) of the Act (excluding Interim Financial Statements contained in a Semiannual Securities Report which have the same contents as the Interim Financial Statements contained in a written statement submitted previously pursuant to the provisions of Article 5, paragraph (1) of the Act);

十四 法第二十四条の五第一項の規定により提出される半期報告書に含まれる中間連結財務諸表（半期報告書に含まれる中間連結財務諸表のうち、従前において、法第五条第一項の規定により提出された届出書に含まれた中間連結財務諸表と同一の内容のものを除く。）

(xiv) the Interim Consolidated Financial Statements contained in a Semiannual Securities Report submitted pursuant to the provisions of Article 24-5, paragraph (1) of the Act (excluding Interim Consolidated Financial Statements contained in a Semiannual Securities Report which have the same contents as the Interim Consolidated Financial Statements contained in a written statement submitted previously pursuant to the provisions of Article 5, paragraph (1) of the Act);

十五 法第七条第一項、第九条第一項又は第十条第一項（これらの規定を第二十四条の二第一項、第二十四条の四の七第四項及び第二十四条の五第五項において準用する場合を含む。）の規定により提出される訂正届出書又は訂正報告書において、前各号の書類を訂正する書類

(xv) documents for amending the documents set forth in any of the preceding items, which are contained in an amendment or an amendment report

submitted pursuant to the provisions of Article 7, paragraph (1), Article 9, paragraph (1) or Article 10, paragraph (1) of the Act (including cases where these provisions are applied mutatis mutandis pursuant to Article 24-2, paragraph (1), Article 24-4-7, paragraph (4) and Article 24-5, paragraph (5) of the Act);

十六 法第二十七条において準用する法第五条第一項の規定により提出される届出書、法第二十七条において準用する法第二十四条第一項又は第三項（これらの規定を法第二十七条において準用する法第二十四条第五項において準用する場合を含む。）の規定により提出される有価証券報告書、法第二十七条において準用する法第二十四条の四の七第一項又は第二項（これらの規定を法第二十七条において準用する法第二十四条の四の七第三項において準用する場合を含む。）の規定により提出される四半期報告書及び法第二十七条において準用する法第二十四条の五第一項（法第二十七条において準用する法第二十四条の五第三項において準用する場合を含む。）の規定により提出される半期報告書に含まれる第一号から第十四号までに定める書類又はこれらに相当する書類

(xvi) the documents set forth in item (i) to item (xiv) or documents equivalent thereto contained in a written statement submitted pursuant to the provisions of Article 5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, in an Annual Securities Report submitted pursuant to the provisions of Article 24, paragraph (1) or (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act (including the cases where these provisions are applied mutatis mutandis pursuant to Article 24, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act), in a Quarterly Securities Report submitted pursuant to the provisions of Article 24-4-7, paragraph (1) or (2) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act (including the cases where these provisions are applied mutatis mutandis pursuant to Article 24-4-7, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act) and in a Semiannual Securities Report submitted pursuant to the provisions of Article 24-5, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act (including the cases where applied mutatis mutandis pursuant to Article 24-5, paragraph (3) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act); and

十七 法第二十七条において準用する法第七条第一項（法第二十七条において準用する法第二十四条の二第一項、法第二十七条において準用する法第二十四条の四の七第四項及び法第二十七条において準用する法第二十四条の五第五項において準用する場合を含む。）、法第二十七条において準用する法第九条第一項（法第二十七条において準用する法第二十四条の二第一項、法第二十七条において準用する法第二十四条の四の七第四項及び法第二十七条において準用する法第二十四条の五第五項において準用する場合を含む。）又は法第二十七条において準用する法第十条第一項（法第二十七条において準用する法第二十四条の二第一項、法第二十七条におい

て準用する法第二十四条の四の七第四項及び法第二十七条において準用する法第二十四条の五第五項において準用する場合を含む。)の規定により提出される訂正届出書又は訂正報告書において、前号の書類を訂正する書類

(xvii) documents for amending the documents set forth in the preceding item contained in an amendment or an amendment report submitted pursuant to the provisions of Article 7, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act (including the cases where applied mutatis mutandis pursuant to Article 24-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, the cases where applied mutatis mutandis pursuant to Article 24-4-7, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act and the cases where applied mutatis mutandis pursuant to Article 24-5, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act), or pursuant to the provisions of Article 9, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act (including the cases where applied mutatis mutandis pursuant to Article 24-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, the cases where applied mutatis mutandis pursuant to Article 24-4-7, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act and the cases where applied mutatis mutandis pursuant to Article 24-5, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act), or pursuant to the provisions of Article 10, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act (including the cases where applied mutatis mutandis pursuant to Article 24-2, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act, the cases where applied mutatis mutandis pursuant to Article 24-4-7, paragraph (4) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act and the cases where applied mutatis mutandis pursuant to Article 24-5, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act).

(監査証明に相当すると認められる証明)

(Certification Deemed Equivalent to Audit Certification)

第一条の二 法第百九十三条の二第一項第一号に規定する内閣府令で定めるところにより監査証明に相当すると認められる証明を受けた場合は、外国監査法人等（公認会計士法（昭和二十三年法律第百三号）第一条の三第七項に規定する外国監査法人等をいう。）から外国会社等財務書類（同法第三十四条の三十五第一項に規定する外国会社等財務書類をいう。）について同法第二条第一項の業務に相当すると認められる業務の提供を受けることにより、監査証明に相当すると認められる証明を受けた場合とする。

Article 1-2 The case of having received a certification deemed equivalent to audit

certification pursuant to the provisions of Cabinet Office Order as set forth in Article 193-2, paragraph (1), item (i) of the Act is the case of having received a certification deemed equivalent to audit certification by way of receiving an offer of a service that is deemed to be equivalent to the service set forth in Article 2, paragraph (1) of the Certified Public Accountants Act (Act No. 103 of 1948) from a Foreign Auditing Firm, etc. (meaning a foreign auditing firm, etc. as set forth in Article 1-3, paragraph (7) of that Act) for Financial Documents of a Foreign Company, etc. (meaning financial documents of a foreign company, etc. as set forth in Article 34-35, paragraph (1) of that Act).

(監査証明を受けることを要しない旨の承認)

(Approval for Not Being Required to Receive Audit Certification)

第一条の三 第一条各号に規定する書類を提出する会社（指定法人を含む。以下同じ。）が法第百九十三条の二第一項第三号に規定する承認を受けようとする場合には、当該書類に係る承認申請書を当該書類を提出すべき財務局長等（開示府令第二十条（第三項を除く。）又は特定有価証券の内容等の開示に関する内閣府令（平成五年大蔵省令第二十二号）第三十条の規定により当該書類を提出すべき財務局長又は福岡財務支局長をいう。第五条において同じ。）に提出しなければならない。

Article 1-3 In cases where a company (including a Designated Corporation; hereinafter the same applies) submitting the documents set forth in items of Article 1 intends to receive the approval set forth in Article 193-2, paragraph (1), item (iii) of the Act, it must submit a written application for approval for the documents to the Director-General of a Local Finance Bureau, etc. (meaning the Director-General of a Local Finance Bureau or the Director-General of the Fukuoka Local Finance Branch Bureau to whom the documents are to be submitted pursuant to the provisions of Article 20 (excluding paragraph (3)) of the Cabinet Office Order on Disclosure or pursuant to the provisions of Article 30 of the Cabinet Office Order on Disclosure of Information on Regulated Securities (Order of the Ministry of Finance No. 22 of 1993); hereinafter the same applies in Article 5).

(公認会計士又は監査法人と被監査会社との特別の利害関係)

(Special Interest between a Certified Public Accountant or an Auditing Firm and an Audited Company)

第二条 法第百九十三条の二第四項に規定する公認会計士（公認会計士法第十六条の二第五項に規定する外国公認会計士を含む。以下同じ。）に係る内閣府令で定めるものは、次のいずれかに該当する場合における関係とする。ただし、第六号については、連結財務諸表等（連結財務諸表（開示府令第一条第二十一号に規定する連結財務諸表をいう。以下同じ。）、中間連結財務諸表（中間連結財務諸表規則第一条第一項に規定する中間連結財務諸表をいう。以下同じ。）及び四半期連結財務諸表（四半期連結財務諸表規則第一条第一項に規定する四半期連結財務諸表をいう。以下同じ。）をい

う。以下同じ。) の法第九十三條の二第一項の監査証明 (以下「監査証明」という。) に関する場合に限る。

Article 2 (1) What is specified by Cabinet Office Order concerning a certified public accountant (including a foreign certified public accountant as set forth in Article 16-2, paragraph (5) of the Certified Public Accountants Act; hereinafter the same applies) as set forth in Article 193-2, paragraph (4) of the Act is the interests in a case that falls under any of the following items; provided, however, that with regard to item (vi), the interests are limited to those in a case relating to the audit certification set forth in Article 193-2, paragraph (1) of the Act (hereinafter referred to as the "Audit Certification") for Consolidated Financial Statements, etc. (meaning Consolidated Financial Statements (meaning the consolidated financial statements specified in Article 1, item (xxi) of the Cabinet Office Order on Disclosure; hereinafter the same applies), Interim Consolidated Financial Statements (meaning the interim consolidated financial statements specified in Article 1, paragraph (1) of the Regulation on Interim Consolidated Financial Statements; the same applies hereinafter), and Quarterly Consolidated Financial Statements (meaning the quarterly consolidated financial statements specified in Article 1, paragraph (1) of the Regulation on Quarterly Consolidated Financial Statements; the same applies hereinafter); the same applies hereinafter):

一 公認会計士法第二十四條第一項又は第三項 (これらの規定を同法第十六條の二第六項において準用する場合を含む。) に規定する関係を有する場合

(i) the case of having the interests set forth in Article 24, paragraph (1) or (3) of the Certified Public Accountants Act (including the cases where these provisions are applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of that Act);

二 公認会計士法第二十四條の二 (同法第十六條の二第六項において準用する場合を含む。) の規定により同法第二條第一項の業務を行つてはならない場合

(ii) the cases where, pursuant to the provisions of Article 24-2 of the Certified Public Accountants Act (including the cases where applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of that Act), the services set forth in Article 2, paragraph (1) of that Act may not be carried out;

三 公認会計士法第二十四條の三第一項 (同法第十六條の二第六項において準用する場合を含む。) の規定により同法第二十四條の三第三項に規定する監査関連業務を行つてはならない場合

(iii) the cases where, pursuant to the provisions of Article 24-3, paragraph (1) of the Certified Public Accountants Act (including the cases where applied mutatis mutandis pursuant to Article 16-2, paragraph (6) of that Act), the audit-related services set forth in Article 24-3, paragraph (3) of that Act may not be carried out;

四 監査証明を受けようとする会社 (以下「被監査会社」という。) について行う監

査に補助者として従事する者（以下「補助者」という。）が、公認会計士法第二十四条第一項第一号若しくは第二号若しくは第三項又は公認会計士法施行令（昭和二十七年政令第三百四十三号）第七条第一項第一号、第四号から第六号まで、第八号若しくは第九号に掲げる関係を有する場合

(iv) the cases where a person who is engaged in the audit of the company which is to receive Audit Certification (hereinafter referred to as the "Audited Company") as an assistant (hereinafter referred to as an "Assistant") has the interests set forth in Article 24, paragraph (1), item (i) or (ii), or paragraph (3) of the Certified Public Accountants Act, or in Article 7, paragraph (1), items (i), (iv) to (vi), (viii) or (ix) of the Order for Enforcement of the Certified Public Accountants Act (Cabinet Order No. 343 of 1952);

五 公認会計士の二親等以内の親族が、公認会計士法第二十四条第一項第一号又は公認会計士法施行令第七条第一項第一号に掲げる関係を有する場合

(v) the cases where any relative within the second degree of kinship with a certified public accountant has any of the interests set forth in Article 24, paragraph (1), item (i) of the Certified Public Accountants Act or in Article 7, paragraph (1), item (i) of the Order for Enforcement of the Certified Public Accountants Act; or

六 公認会計士、その配偶者又は補助者が、被監査会社の連結子会社（被監査会社が、内国会社（開示府令第一条第二十号の三に規定する内国会社をいう。以下同じ。）である場合には、連結財務諸表規則第二条第四号、中間連結財務諸表規則第二条第三号及び四半期連結財務諸表規則第二条第七号に規定する連結子会社をいい、被監査会社が、外国会社（開示府令第一条第二十号の四に規定する外国会社をいう。以下同じ。）である場合には、連結財務諸表規則第二条第四号、中間連結財務諸表規則第二条第三号及び四半期連結財務諸表規則第二条第七号に規定する連結子会社に相当する会社をいう。以下同じ。）又は持分法適用会社（被監査会社が、内国会社である場合には、連結財務諸表規則第二条第八号、中間連結財務諸表規則第二条第七号及び四半期連結財務諸表規則第二条第十号に規定する持分法が適用される非連結子会社（連結財務諸表規則第二条第六号、中間連結財務諸表規則第二条第五号及び四半期連結財務諸表規則第二条第九号に規定する非連結子会社をいう。以下同じ。）及び関連会社（連結財務諸表規則第二条第七号、中間連結財務諸表規則第二条第六号及び四半期連結財務諸表規則第二条第十号に規定する関連会社をいう。以下同じ。）をいい、被監査会社が、外国会社である場合には、連結財務諸表規則第二条第八号、中間連結財務諸表規則第二条第七号及び四半期連結財務諸表規則第二条第十号に規定する持分法が適用される非連結子会社及び関連会社に相当する会社をいう。以下同じ。）との間に、公認会計士法第二十四条第一項第一号若しくは第二号若しくは第三項又は公認会計士法施行令第七条第一項第一号若しくは第四号から第七号までに掲げる関係（補助者については同項第七号に掲げる関係を除く。）を有する場合

(vi) the cases where a certified public accountant, the accountant's spouse or Assistant has any of the interests set forth in Article 24, paragraph (1), item

(i) or (ii), or paragraph (3) of the Certified Public Accountants Act, or in Article 7, paragraph (1), item (i) or items (iv) to (vii) of the Order for Enforcement of the Certified Public Accountants Act (with regard to an Assistant, excluding the interests set forth in item (vii) of that paragraph) with a Consolidated Subsidiary Company (meaning a consolidated subsidiary company as set forth in Article 2, item (iv) of the Regulation on Consolidated Financial Statements, Article 2, item (iii) of the Regulation on Interim Consolidated Financial Statements, and Article 2, item (vii) of the Regulation on Quarterly Consolidated Financial Statements when the Audited Company is a Domestic Company (meaning a domestic company as set forth in Article 1, item (xx)-3 of the Cabinet Office Order on Disclosure; the same applies hereinafter) or meaning a company equivalent to a consolidated subsidiary company as set forth in Article 2, item (iv) of the Regulation on Consolidated Financial Statements, Article 2, item (iii) of the Regulation on Interim Consolidated Financial Statements, and Article 2, item (vii) of the Regulation on Quarterly Consolidated Financial Statements when the Audited Company is a Foreign Company (meaning a foreign company as set forth in Article 1, item (xx)-4 of the Cabinet Office Order on Disclosure, the same applies hereinafter); the same applies hereinafter) or an Equity Method Affiliate (when the Audited Company is a Domestic Company, this means any Non-Consolidated Subsidiary Company (meaning a non-consolidated subsidiary company as set forth in Article 2, item (vi) of the Regulation on Consolidated Financial Statements, Article 2, item (v) of the Regulation on Interim Consolidated Financial Statements, and Article 2, item (ix) of the Regulation on Quarterly Consolidated Financial Statements; the same applies hereinafter), and any Affiliated Company (meaning an affiliate as set forth in Article 2, item (vii) of the Regulation on Consolidated Financial Statements, Article 2, item (vi) of the Regulation on Interim Consolidated Financial Statements and Article 2, item (x) of the Regulation on Quarterly Consolidated Financial Statements; the same applies hereinafter) to which the equity method set forth in Article 2, item (viii) of the Regulation on Consolidated Financial Statements, Article 2, item (vii) of the Regulation on Interim Consolidated Financial Statements and Article 2, item (xi) of the Regulation on Quarterly Consolidated Financial Statements is applied, and when the Audited Company is a Foreign Company, this means any company equivalent to a Non-Consolidated Subsidiary Company or to an Affiliated Company to which the equity method set forth in Article 2, item (viii) of the Regulation on Consolidated Financial Statements, Article 2, item (vii) of the Regulation on Interim Consolidated Financial Statements, and Article 2, item (xi) of the Regulation on Quarterly Consolidated Financial Statements is applied; the same applies hereinafter) of the Audited

Company.

2 法第百九十三条の二第四項に規定する監査法人に係る内閣府令で定めるものは、次のいずれかに該当する場合における関係とする。ただし、第六号から第九号までについては、連結財務諸表等の監査証明に関する場合に限る。

(2) What is specified by Cabinet Office Order concerning auditing firms, referred to in Article 193-2, paragraph (4) of the Act, is the interests in the cases which fall under any of the following items; provided, however, that they are limited to those in cases concerning the Audit Certification of Consolidated Financial Statements, etc. with regard to item (vi) to item (ix):

一 公認会計士法第三十四条の十一第一項に規定する関係を有する場合

(i) the case of having the interests set forth in Article 34-11, paragraph (1) of the Certified Public Accountants Act;

二 公認会計士法第三十四条の十一の二の規定により同法第二条第一項の業務を行つてはならない場合

(ii) the case where the business set forth in Article 2, paragraph (1) of the Certified Public Accountants Act may not be carried out pursuant to Article 34-11-2 of that Act;

三 被監査会社についての監査証明に係る業務を執行する監査法人の社員又はその配偶者が、公認会計士法第三十四条の十一第三項に規定する関係を有する場合

(iii) the case where the partner of the auditing firm who executes the service of the Audit Certification concerning the Audited Company or the partner's spouse has the interests set forth in Article 34-11, paragraph (3) of the Certified Public Accountants Act;

四 補助者が、公認会計士法第二十四条第一項第一号若しくは第二号若しくは第三項又は公認会計士法施行令第七条第一項第一号、第四号から第六号まで、第八号若しくは第九号に掲げる関係を有する場合

(iv) the case where an Assistant has any of the interests set forth in Article 24, paragraph (1), item (i) or (ii) or paragraph (3) of the Certified Public Accountants Act, or in Article 7, paragraph (1), item (i), item (iv) to item (vi), item (viii) or (ix) of the Order for Enforcement of the Certified Public Accountants Act;

五 被監査会社についての監査証明に係る業務を執行する社員の二親等以内の親族が、公認会計士法第二十四条第一項第一号又は公認会計士法施行令第七条第一項第一号に掲げる関係を有する場合

(v) the case where any relative within the second degree of kinship with the partner who executes the service of the Audit Certification for the Audited Company has any of the interests set forth in Article 24, paragraph (1), item (i) of the Certified Public Accountants Act or in Article 7, paragraph (1), item (i) of the Order for Enforcement of the Certified Public Accountants Act;

六 監査法人が、被監査会社の連結子会社又は持分法適用会社との間に、公認会計士法第三十四条の十一第一項第一号又は公認会計士法施行令第十五条第一号から第三

号までに掲げる関係を有する場合

(vi) the case where an auditing firm has any of the interests set forth in Article 34-11, paragraph (1), item (i) of the Certified Public Accountants Act or in Article 15, item (i) to item (iii) of the Order for Enforcement of the Certified Public Accountants Act with a Consolidated Subsidiary Company or an Equity Method Affiliate of the Audited Company;

七 被監査会社についての監査証明に係る業務を執行する監査法人の社員、その配偶者又は補助者が、被監査会社の連結子会社又は持分法適用会社との間に、公認会計士法第二十四条第一項第一号若しくは第二号若しくは第三項又は公認会計士法施行令第七条第一項第一号若しくは第四号から第七号までに掲げる関係（補助者については同項第七号に掲げる関係を除く。）を有する場合

(vii) the case where the partner of the auditing firm who executes the service of the Audit Certification for the Audited Company or the partner's spouse or Assistant has any of the interests set forth in Article 24, paragraph (1), item (i) or (ii), or paragraph (3) of the Certified Public Accountants Act, or in Article 7, paragraph (1), item (i) or item (iv) to item (vii) of the Order for Enforcement of the Certified Public Accountants Act (with regard to an Assistant, excluding the interests set forth in item (vii) of that paragraph) with a Consolidated Subsidiary Company or an Equity Method Affiliate of the Audited Company;

八 監査法人の社員のうちに、被監査会社の持分法適用会社の取締役、執行役、監査役若しくは使用人である者がある場合又は被監査会社の連結子会社若しくは持分法適用会社との間に、公認会計士法施行令第十五条第五号に掲げる関係を有する者がある場合

(viii) the case where any of the partners of the auditing firm is a person who serves as a director, executive officer, company auditor, or employee of an Equity Method Affiliate of the Audited Company, or a person who has any of the interests set forth in Article 15, item (v) of the Order for Enforcement of the Certified Public Accountants Act with a Consolidated Subsidiary Company or an Equity Method Affiliate of the Audited Company; or

九 監査法人の社員の半数以上の者が、本人又は配偶者につき、被監査会社との間の公認会計士法施行令第十五条第七号に規定する関係又は被監査会社の連結子会社若しくは持分法適用会社との間の公認会計士法第二十四条第一項第一号若しくは第二号若しくは第三項又は公認会計士法施行令第七条第一項第一号若しくは第四号から第七号までに掲げる関係を有する場合

(ix) the case where half or more of the partners of the auditing firm have, with regard to themselves or their spouses, the interests set forth in Article 15, item (vii) of the Order for Enforcement of the Certified Public Accountants Act with the Audited Company or any of the interests set forth in Article 24, paragraph (1), item (i) or (ii), or paragraph (3) of the Certified Public Accountants Act or in Article 7, paragraph (1), item (i) or item (iv) to item

(vii) of the Order for Enforcement of the Certified Public Accountants Act with a Consolidated Subsidiary Company or an Equity Method Affiliate of the Audited Company.

(監査証明の手続)

(Audit Certification Procedure)

第三条 財務諸表（財務諸表等規則第一条第一項に規定する財務諸表をいう。以下同じ。） 財務書類又は連結財務諸表（以下「財務諸表等」という。）の監査証明は、財務諸表等の監査を実施した公認会計士又は監査法人が作成する監査報告書により、中間財務諸表（中間財務諸表等規則第一条第一項に規定する中間財務諸表をいう。以下同じ。）又は中間連結財務諸表（以下「中間財務諸表等」という。）の監査証明は、中間財務諸表等の監査（以下「中間監査」という。）を実施した公認会計士又は監査法人が作成する中間監査報告書により、四半期財務諸表（四半期財務諸表等規則第一条第一項に規定する四半期財務諸表をいう。以下同じ。）又は四半期連結財務諸表（以下「四半期財務諸表等」という。）の監査証明は、四半期財務諸表等の監査（以下「四半期レビュー」という。）を実施した公認会計士又は監査法人が作成する四半期レビュー報告書により行うものとする。

Article 3 (1) The Audit Certification of Financial Statements (meaning financial statements as set forth in Article 1, paragraph (1) of the Regulation on Financial Statements; the same applies hereinafter), Financial Documents or Consolidated Financial Statements (hereinafter collectively referred to as "Financial Statements, etc.") is to be performed based on an audit report prepared by the certified public accountant or the auditing firm who has carried out the audit of the Financial Statements, etc., the Audit Certification of Interim Financial Statements (meaning interim financial statements as set forth in Article 1, paragraph (1) of the Regulation on Interim Financial Statements; the same applies hereinafter) or Interim Consolidated Financial Statements (hereinafter collectively referred to as "Interim Financial Statements, etc.") is to be performed based on an Interim Audit report prepared by the certified public accountant or the auditing firm who has carried out the audit of the Interim Financial Statements, etc. (hereinafter referred to as "Interim Audit"), and the Audit Certification of Quarterly Financial Statements (meaning quarterly financial statements as set forth in Article 1, paragraph (1) of the Regulation on Quarterly Financial Statements; the same applies hereinafter), or Quarterly Consolidated Financial Statements (hereinafter collectively referred to as "Quarterly Financial Statements, etc.") is to be performed based on a Quarterly Review report prepared by the certified public accountant or the auditing firm who has carried out the audit of the Quarterly Financial Statements, etc. (hereinafter referred to as "Quarterly Review").

2 前項の監査報告書、中間監査報告書又は四半期レビュー報告書は、一般に公正妥当

と認められる監査に関する基準及び慣行に従って実施された監査、中間監査又は四半期レビューの結果に基づいて作成されなければならない。

(2) The audit report, the Interim Audit report, or the Quarterly Review report set forth in the preceding paragraph must be prepared based on the results of the audit, the Interim Audit or the Quarterly Review that has been conducted in accordance with the standards and the practices concerning auditing that are generally accepted as fair and appropriate.

3 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次に掲げる監査に関する基準は、前項に規定する一般に公正妥当と認められる監査に関する基準に該当するものとする。ただし、第五号に掲げる基準は、次項の規定により適用される場合に限る。

(3) The following standards for the audit made public by the Business Accounting Council as prescribed in Article 24, paragraph (1) of the Order for Organization of the Financial Services Agency (Cabinet Order No. 392 of 1998) are to fall under the standards concerning auditing that are generally accepted as fair and appropriate as referred to in the preceding paragraph; provided, however, that the standards set forth in item (v) are limited to cases in which the standards are applied pursuant to the provisions of the following paragraph:

一 監査基準

(i) Auditing standards;

二 中間監査基準

(ii) Interim Auditing standards;

三 監査に関する品質管理基準

(iii) Quality Control Standard for Audit;

四 四半期レビュー基準

(iv) quarterly review standards; and

五 監査における不正リスク対応基準

(v) Standard to Address Risks of Fraud in an Audit.

4 前項第五号に掲げる基準は、監査証明を受けようとする者が次のいずれかに該当する者であるときに限り、適用されるものとする。

(4) The standards set forth in item (v) of the preceding paragraph are to apply only when the person seeking to receive Audit Certification corresponds to either of the following persons:

一 その発行する有価証券が法第二十四条第一項第一号又は第二号に該当することにより同項の規定により有価証券報告書を提出しなければならない会社（法第二十七条において準用する法第二十四条第一項の規定により有価証券報告書を提出しなければならない協同組織金融機関（協同組織金融機関の優先出資に関する法律（平成五年法律第四十四号）第二条第一項に規定する協同組織金融機関をいう。）を含む。）

(i) a company that is required to submit an Annual Securities Report pursuant to the provisions of Article 24, paragraph (1) of the Act due to Securities

issued by the company falling under item (i) or (ii) of the paragraph (including Cooperative Financial Institution (meaning Cooperative Financial Institution as set forth in Article 2, paragraph (1) of the Act on Preferred Equity Investment by Cooperative Financial Institutions (Act No. 44 of 1993)) that is required to submit an Annual Securities Report pursuant to the provisions of Article 24, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 27 of the Act); or

二 その発行する有価証券が法第二十四条第一項第三号又は第四号に該当することにより同項の規定により有価証券報告書を提出しなければならない会社（最終事業年度に係る貸借対照表に資本金として計上した額が五億円未満又は最終事業年度に係る損益計算書による売上高（事業収益及び営業収益その他これに準ずるものを含む。以下この号において同じ。）の額若しくは直近三年間に終了した各事業年度に係る損益計算書による売上高の額の合計額を三で除して得た額のうちいずれか大きい方の額が十億円未満であり、かつ、最終事業年度に係る貸借対照表の負債の部に計上した額の合計額が二百億円未満である会社を除く。）

(ii) a company that is required to submit an Annual Securities Report pursuant to the provisions of Article 24, paragraph (1) of the Act due to Securities issued by the company falling under item (iii) or (iv) of the paragraph (excluding any company in which the amount of stated capital reported on the balance sheet pertaining to the most recent business year is less than five hundred million yen, or the amount of net sales (including business revenue and operating revenue as well as those equivalent thereto; hereinafter the same applies in this item) reported on the profit and loss statement pertaining to the most recent business year or the amount obtained by dividing by three the total amount of net sales reported on the profit and loss statement pertaining to the business years that ended in the three most recent years, whichever is larger, is less than one billion yen and the total amount of liabilities reported on the balance sheet pertaining to the most recent business year is less than two billion yen).

(監査報告書等の記載事項)

(Matters to Be Entered in the Audit Report, the Interim Audit Report and the Quarterly Review)

第四条 前条第一項の監査報告書、中間監査報告書又は四半期レビュー報告書には、次の各号に掲げる区分に応じ、当該各号に定める事項を簡潔明瞭に記載し、かつ、公認会計士又は監査法人の代表者が作成の年月日を付して自署し、かつ、自己の印を押さなければならない。この場合において、当該監査報告書、中間監査報告書又は四半期レビュー報告書が監査法人の作成するものであるときは、当該監査法人の代表者のほか、当該監査証明に係る業務を執行した社員（以下「業務執行社員」という。）が、自署し、かつ、自己の印を押さなければならない。ただし、指定証明（公認会計士法第三十四条の十の四第二項に規定する指定証明をいう。）又は特定証明（同法第三十

四条の十の五第二項に規定する特定証明をいう。) であるときは、当該指定証明に係る指定社員 (同法第三十四条の十の四第二項に規定する指定社員をいう。以下同じ。) 又は当該特定証明に係る指定有限責任社員 (同法第三十四条の十の五第二項に規定する指定有限責任社員をいう。以下同じ。) である業務執行社員が作成の年月日を付して自署し、かつ、自己の印を押さなければならない。

Article 4 (1) In the audit report, the Interim Audit report, or the Quarterly Review report set forth in paragraph (1) of the preceding Article, a certified public accountant or a representative of an auditing firm must concisely and clearly include the matters specified in the following items for the respective categories set forth in those items, and must enter the date of preparation and affix their name and seal thereto. In this case, if an auditing firm prepares the audit report, the Interim Audit report, or the Quarterly Review report, in addition to the representative of the auditing firm, the partner who executes the services concerning the Audit Certification (hereinafter referred to as the "Engagement Partner) must affix their name and seal thereto; provided, however, that in cases where the Audit Certification is a Designated Certification (meaning a designated certification as set forth in Article 34-10-4, paragraph (2) of the Certified Public Accountants Act) or a Specified Certification (meaning a specified certification as set forth in Article 34-10-5 (2) of that Act), the Engagement Partner serving as the Designated Partner (meaning a designated partner as set forth in Article 34-10-4, paragraph (2) of that Act) related to the Designated Certification or as the Designated Limited Liability Partner (meaning a designated limited liability partner as set forth in Article 34-10-5, paragraph (2) of that Act; the same applies hereinafter) related to the Specified Certification must enter the date of preparation and affix their name and seal thereto:

一 監査報告書 次に掲げる事項

(i) an audit report: the following matters:

イ 監査の対象

(a) the subject of the audit;

ロ 経営者の責任

(b) the responsibility of management;

ハ 監査を実施した公認会計士又は監査法人の責任

(c) the responsibility of the certified public accountant or the auditing firm conducting the audit;

ニ 監査の対象となつた財務諸表等が、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、当該財務諸表等に係る事業年度 (連結財務諸表の場合には、連結会計年度。以下同じ。) の財政状態、経営成績及びキャッシュ・フローの状況を全ての重要な点において適正に表示しているかどうかについての意見

(d) opinions as to whether the Financial Statements, etc. subject to the audit adequately present, in all material respects, the financial position,

operating results, and conditions of cash flow in the business year (the Consolidated Fiscal Year in the case of Consolidated Financial Statements; the same applies hereinafter) pertaining to the Financial Statements, etc. in accordance with the business accounting standards that are generally accepted as fair and appropriate;

ホ 追記情報

(e) additional information; and

ヘ 公認会計士法第二十五条第二項（同法第十六条の二第六項及び第三十四条の十二第三項において準用する場合を含む。以下同じ。）の規定により明示すべき利害関係

(f) the interests which should be clearly indicated pursuant to the provisions of Article 25, paragraph (2) of the Certified Public Accountants Act (including the cases where applied mutatis mutandis pursuant to Article 16-2, paragraph (6) and Article 34-12, paragraph (3) of that Act; the same apply hereinafter);

二 中間監査報告書 次に掲げる事項

(ii) an Interim Audit report: the following matters:

イ 中間監査の対象

(a) the subject of the Interim Audit;

ロ 経営者の責任

(b) the responsibility of management

ハ 中間監査を実施した公認会計士又は監査法人の責任

(c) the responsibility of the certified public accountant or the auditing firm conducting the Interim Audit;

ニ 中間監査の対象となつた中間財務諸表等が、一般に公正妥当と認められる中間財務諸表等の作成基準に準拠して、当該中間財務諸表等に係る中間会計期間（中間連結財務諸表の場合には、中間連結会計期間（中間連結財務諸表規則第三条第二項に規定する中間連結会計期間をいう。）。以下同じ。）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有用な情報を表示しているかどうかについての意見

(d) opinions as to whether the Interim Financial Statements, etc. subject to the Interim Audit presents useful information concerning the financial position, operating results, and conditions of cash flow in the interim accounting period (the Interim Consolidated Accounting Period (meaning an interim consolidated accounting period as set forth in Article 3, paragraph (2) of the Regulation on Interim Consolidated Financial Statements; the same applies hereinafter) in the case of Interim Consolidated Financial Statements) pertaining to the Interim Financial Statements, etc. in accordance with the standards for preparation of Interim Financial Statements, etc. that are generally accepted as fair and appropriate;

ホ 追記情報

(e) additional information; and

ヘ 公認会計士法第二十五条第二項の規定により明示すべき利害関係

(f) the interests which should be clearly indicated pursuant to the provisions of Article 25, paragraph (2) of the Certified Public Accountants Act;

三 四半期レビュー報告書 次に掲げる事項

(iii) a Quarterly Review report - the following matters:

イ 四半期レビューの対象

(a) the subject of the Quarterly Review;

ロ 経営者の責任

(b) the responsibility of management;

ハ 四半期レビューを実施した公認会計士又は監査法人の責任

(c) the responsibility of the certified public accountant or the auditing firm conducting the Quarterly Review;

ニ 四半期レビューの対象となつた四半期財務諸表等が、一般に公正妥当と認められる四半期財務諸表等の作成基準に準拠して、当該四半期財務諸表等に係る四半期会計期間等（四半期会計期間及び四半期財務諸表等規則第三条第六号に規定する四半期累計期間をいう。以下同じ。）（四半期連結財務諸表の場合には、四半期連結会計期間等（四半期財務諸表等規則第三条第五号に規定する四半期連結会計期間及び同条第七号に規定する四半期連結累計期間をいう。）。以下同じ。）の財政状態、経営成績及びキャッシュ・フローの状況を適正に表示していないと信じさせる事項が全ての重要な点において認められなかつたかどうかについての結論

(d) a conclusion as to whether the Quarterly Financial Statements, etc. subject to the Quarterly Review were found to contain any matters, in all material respects, that would lead one to believe that the Quarterly Financial Statements, etc. fail to adequately present the financial position, operating results, and conditions of cash flow in the Quarterly Accounting Period, etc. (meaning a quarterly accounting period and a business year to date as set forth in Article 3, item (vi) of the Regulation on Quarterly Financial Statements; the same applies hereinafter) pertaining to the Quarterly Financial Statements, etc. (in the case of Quarterly Consolidated Financial Statements, in the Quarterly Consolidated Accounting Period, etc. (meaning a quarterly consolidated accounting period as set forth in Article 3, item (v) of the Regulation on Quarterly Financial Statements and the consolidated accounting year to date set forth in item (vii) of that Article); the same applies hereinafter), in accordance with the standards for preparation of Quarterly Financial Statements, etc. that are generally accepted as fair and appropriate;

ホ 追記情報

(e) additional information; and

へ 公認会計士法第二十五条第二項の規定により明示すべき利害関係

(f) the interests which should be clearly indicated pursuant to the provisions of Article 25, paragraph (2) of the Certified Public Accountants Act.

2 法第五条第一項又は第二十四条第一項若しくは第三項の規定により有価証券の発行者が初めて提出する届出書又は有価証券報告書に含まれる指定国際会計基準（連結財務諸表規則第九十三条に規定する指定国際会計基準をいう。以下この条において同じ。）若しくは修正国際基準（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。以下この条において同じ。）に準拠して作成した連結財務諸表又は米国式連結財務諸表（連結財務諸表規則第九十五条に規定する米国式連結財務諸表をいう。）の監査を実施した公認会計士又は監査法人が作成する監査報告書に、比較情報（連結財務諸表規則第八条の三に規定する比較情報に相当するものをいう。）に関する事項を記載する場合には、前項第一号に定める事項に、当該連結財務諸表又は米国式連結財務諸表に係る連結会計年度の前連結会計年度に関する事項を含めて記載するものとする。

(2) In cases where matters concerning comparative information (meaning those equivalent to comparative information as set forth in Article 8-3 of the Regulation on Consolidated Financial Statements) are to be entered in the audit report prepared by the certified public accountant or the auditing firm conducting the audit on Consolidated Financial Statements prepared in accordance with Designated International Accounting Standards (meaning Designated International Accounting Standards as set forth in Article 93 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Article) or Japan's Modified International Standards (meaning Japan's Modified International Standards as set forth in Article 94 of the Regulation on Consolidated Financial Statements; hereinafter the same applies in this Article) or U.S.-style Consolidated Financial Statements (meaning U.S.-style Consolidated Financial Statements as set forth in Article 95 of the Regulation on Consolidated Financial Statements) contained in a written statement or an Annual Securities Report submitted for the first time by the Issuer of Securities pursuant to the provisions of Article 5, paragraph (1) or Article 24, paragraph (1) or (3) of the Act, the matters set forth in item (i) of the preceding paragraph are to be entered by including matters concerning the Consolidated Fiscal Year preceding the Consolidated Fiscal Year pertaining to the Consolidated Financial Statements or U.S.-style Consolidated Financial Statements.

3 第一項第一号イに掲げる監査の対象は、監査の対象となつた財務諸表等の範囲について記載するものとする。

(3) With regard to the subject of the audit set forth in paragraph (1), item (i), (a), the scope of the Financial Statements, etc. that were the subject of the audit is to be included.

4 第一項第一号ロに掲げる経営者の責任は、次に掲げる事項について記載するものと

する。

(4) With regard to the responsibility of management set forth in paragraph (1), item (i), (b), the following matters are to be included:

一 財務諸表等の作成責任は経営者にあること

(i) a statement that the management has a responsibility to prepare the Financial Statements, etc.; and

二 財務諸表等に重要な虚偽の表示がないように内部統制を整備及び運用する責任は経営者にあること。

(ii) a statement that the management has a responsibility to design and implement internal controls so that there is no material misstatement in the Financial Statements, etc.

5 第一項第一号ハに掲げる監査を実施した公認会計士又は監査法人の責任は、次に掲げる事項について記載するものとする。

(5) With regard to the responsibility of the certified public accountant or the auditing firm conducting the audit set forth in paragraph (1), item (i), (c), the following matters are to be included:

一 監査を実施した公認会計士又は監査法人の責任は独立の立場から財務諸表等に対する意見を表明することにあること。

(i) a statement that the certified public accountant or the auditing firm conducting the audit has a responsibility to express their opinions on the Financial Statements, etc. from an independent standpoint;

二 監査が一般に公正妥当と認められる監査の基準に準拠して行われた旨

(ii) a statement that the audit was conducted based on the Auditing standards that are generally accepted as fair and appropriate;

三 監査の基準は監査を実施した公認会計士又は監査法人に財務諸表等に重要な虚偽の表示がないかどうかの合理的な保証を得ることを求めていること。

(iii) a statement that the Auditing standards require the certified public accountant or the auditing firm conducting the audit to reasonably assure that there is no material misstatement in the Financial Statements, etc.;

四 監査は財務諸表項目に関する監査証拠を得るための手続を含むこと。

(iv) a statement that the audit includes procedures to obtain audit evidence related to items of financial statements;

五 監査は経営者が採用した会計方針及びその適用方法並びに経営者によって行われた見積りの評価も含め全体として財務諸表等の表示を検討していること。

(v) a statement that the presentation in the Financial Statements, etc. has been reviewed as a whole, including an evaluation of the accounting policy and the application method thereof adopted by the management and of the estimates performed by the management

六 監査手続の選択及び適用は監査を実施した公認会計士又は監査法人の判断によること。

(vi) a statement that the selection and application of the audit procedure is

based on the judgment of the certified public accountant or the auditing firm conducting the audit;

七 財務諸表監査の目的は、内部統制の有効性について意見を表明するためのものではないこと。

(vii) a statement that the Audit of Financial Statements is not aimed at expressing an opinion on the effectiveness of Internal Controls; and

八 監査の結果として入手した監査証拠が意見表明の基礎を与える十分かつ適切なものであること。

(viii) a statement that the audit evidence obtained as a result of the audit is sufficient and appropriate to provide a basis for the expressing of opinions.

6 第一項第一号ニに掲げる意見は、次の各号に掲げる意見の区分に応じ、当該各号に定める事項を記載するものとする。

(6) With regard to the opinions specified in paragraph (1), item (i), (d), the matters set forth in the following items are to be included for the respective categories of opinions set forth in those items:

一 無限定適正意見 監査の対象となつた財務諸表等が、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、当該財務諸表等に係る事業年度の財政状態、経営成績及びキャッシュ・フローの状況を全ての重要な点において適正に表示していると認められる旨

(i) an unqualified opinion: a statement that the Financial Statements, etc. which have been subject to the audit are found to adequately present, in all material respects, the financial position, operating results and conditions of cash flow in the business year pertaining to the Financial Statements, etc. in accordance with the business accounting standards that are generally accepted as fair and appropriate;

二 除外事項を付した限定付適正意見 監査の対象となつた財務諸表等が、除外事項を除き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、当該財務諸表等に係る事業年度の財政状態、経営成績及びキャッシュ・フローの状況を全ての重要な点において適正に表示していると認められる旨並びに除外事項及び当該除外事項が当該財務諸表等に与えている影響又は実施できなかった重要な監査手続及び当該事実が影響する事項

(ii) a qualified opinion with an excepted matter: a statement that, apart from an excepted matter, the Financial Statements, etc. which have been subject to the audit adequately present, in all material respects, the financial position, operating results, and conditions of cash flow in the business year pertaining to the Financial Statements, etc. in accordance with the business accounting standards that are generally accepted as fair and appropriate, along with the excepted matter and the influence of the excepted matter on the Financial Statements, etc. or the matters on which the significant audit procedure that could not be implemented and the fact exert influence; or

三 不適正意見 監査の対象となつた財務諸表等が不適正である旨及びその理由

- (iii) an adverse opinion: a statement that the Financial Statements, etc. which have been subject to the audit are inadequate and the reason therefor.
- 7 第一項第一号ホに掲げる事項は、財務諸表等規則第八条の二十七又は連結財務諸表規則第十五条の二十二の規定による注記に係る事項及び会計方針の変更、重要な偶発事象、重要な後発事象等で、監査を実施した公認会計士又は監査法人が強調し、又は説明することが適当と判断した事項について区分して記載するものとする。
- (7) With regard to the matters set forth in paragraph (1), item (i), (e), any matters concerning the explanatory notes under the provisions of Article 8-27 of the Regulation on Financial Statements or Article 15-22 of the Regulation on Consolidated Financial Statements, any change in the accounting policy, any significant contingency, and any significant post-balance sheet events, which the certified public accountant or the auditing firm conducting the audit determines appropriate to emphasize or explain, are to be included separately.
- 8 第一項第二号イに掲げる中間監査の対象は、中間監査の対象となつた中間財務諸表等の範囲について記載するものとする。
- (8) With regard to the subject of an Interim Audit set forth in paragraph (1), item (ii), (a), the scope of the Interim Financial Statements, etc. that were the subject of the Interim Audit is to be included;
- 9 第一項第二号ロに掲げる経営者の責任は、次に掲げる事項について記載するものとする。
- (9) With regard to the responsibility of management set forth in paragraph (1), item (ii), (b), the following matters are to be included:
- 一 中間財務諸表等の作成責任は経営者にあること。
- (i) a statement that the management has a responsibility to prepare the Interim Financial Statements, etc.; and
- 二 中間財務諸表等に重要な虚偽の表示がないように内部統制を整備及び運用する責任は経営者にあること。
- (ii) a statement that the management has a responsibility to design and implement internal controls so that there is no material misstatement in the Interim Financial Statements, etc.
- 10 第一項第二号ハに掲げる中間監査を実施した公認会計士又は監査法人の責任は、次に掲げる事項について記載するものとする。
- (10) With regard to the responsibility of the certified public accountant or the auditing firm conducting the Interim Audit set forth in paragraph (1), item (ii), (c), the following matters are to be included:
- 一 中間監査を実施した公認会計士又は監査法人の責任は独立の立場から中間財務諸表等に対する意見を表明することにあること。
- (i) a statement that the certified public accountant or the auditing firm conducting the Interim Audit has a responsibility to express their opinions on the Interim Financial Statements, etc. from an independent standpoint;
- 二 中間監査が一般に公正妥当と認められる中間監査の基準に準拠して行われた旨

(ii) a statement that the Interim Audit was conducted based on Interim Auditing standards that are generally accepted as fair and appropriate;

三 中間監査の基準は中間監査を実施した公認会計士又は監査法人に中間財務諸表等には全体として中間財務諸表等の有用な情報の表示に関して投資者の判断を損なうような重要な虚偽の表示がないかどうかの合理的な保証を得ることを求めていること。

(iii) a statement that the Interim Auditing standards require the certified public accountant or the auditing firm conducting the Interim Audit to reasonably assure that the Interim Financial Statements, etc. as a whole contain no material misstatement which impairs the decision-making of investors with regard to the useful presentation of the Interim Financial Statements, etc.;

四 中間監査は分析的手続等を中心とした監査手続に必要な応じて追加の監査手続を適用して行われていること。

(iv) a statement that the Interim Audit has been conducted mainly by using analytical procedures and applying additional audit procedures as needed;

五 中間監査は経営者が採用した会計方針及びその適用方法並びに経営者によつて行われた見積りの評価も含め中間財務諸表等の表示を検討していること。

(v) a statement that the presentation in the Interim Financial Statements, etc. has been reviewed including an evaluation of the accounting policy and the application method thereof adopted by the management and of the estimates performed by the management;

六 中間監査手続の選択及び適用は中間監査を実施した公認会計士又は監査法人の判断によること。

(vi) a statement that the selection and application of the Interim Audit procedure is based on the judgment of the certified public accountant or the auditing firm conducting the Interim audit;

七 中間監査の目的は、内部統制の有効性について意見を表明するためのものではないこと。

(vii) a statement that the Interim Audit is not aimed at expressing an opinion on the effectiveness of Internal Controls; and

八 中間監査の結果として入手した監査証拠が意見表明の基礎を与える十分かつ適切なものであること。

(viii) a statement that the audit evidence obtained as a result of the Interim Audit is sufficient and appropriate to provide a basis for the expressing of opinions.

1 1 第一項第二号ニに掲げる意見は、次の各号に掲げる意見の区分に応じ、当該各号に定める事項を記載するものとする。

(11) With regard to the opinions specified in paragraph (1), item (ii), (d), the matters set forth in the following items are to be included for the respective categories of opinions set forth in those items:

一 中間財務諸表等が有用な情報を表示している旨の意見 中間監査の対象となつた中間財務諸表等が、一般に公正妥当と認められる中間財務諸表等の作成基準に準拠して、当該中間財務諸表等に係る中間会計期間の財政状態、経営成績及びキャッシュ・フローの状況に関する有用な情報を表示している旨

(i) an opinion that the Interim Financial Statements, etc. present useful information: the fact that the Interim Financial Statements, etc. subject to the Interim Audit present useful information concerning the financial position, operating results, and conditions of cash flow in the Interim Accounting Period pertaining to the Interim Financial Statements, etc. in accordance with the standards for preparation of Interim Financial Statements, etc. that are generally accepted as fair and appropriate;

二 除外事項を付した限定付意見 中間監査の対象となつた中間財務諸表等が、除外事項を除き一般に公正妥当と認められる中間財務諸表等の作成基準に準拠して、当該中間財務諸表等に係る中間会計期間の財政状態、経営成績及びキャッシュ・フローの状況に関する有用な情報を表示している旨並びに除外事項及び当該除外事項が当該中間財務諸表等に与えている影響又は実施できなかつた重要な中間監査手続及び当該事実が影響する事項

(ii) a qualified opinion with an excepted matter: a statement that, apart from an excepted matter, the Interim Financial Statements, etc. which have been subject to the Interim Audit present useful information concerning the financial position, operating results, and conditions of cash flow in the Interim Accounting Period pertaining to the Interim Financial Statements, etc. in accordance with the standards for preparing Interim Financial Statements, etc. that are generally accepted as fair and appropriate., along with the excepted matter and the influence of the excepted matter on the Interim Financial Statements, etc. or the matters on which the important Interim Audit procedure that could not be implemented and the fact exert influence; or

三 中間財務諸表等が有用な情報を表示していない旨の意見 中間監査の対象となつた中間財務諸表等が有用な情報を表示していない旨及びその理由

(iii) an opinion that the Interim Financial Statements, etc. do not present useful information: a statement that the Interim Financial Statements, etc. which have been subject to the Interim Audit do not present useful information and the reason therefor.

1 2 第一項第二号ホに掲げる事項は、中間財務諸表等規則第五条の十八又は中間連結財務諸表規則第十七条の十四の規定による注記に係る事項及び会計方針の変更、重要な偶発事象、重要な後発事象等で、中間監査を実施した公認会計士又は監査法人が強調し、又は説明することが適当と判断した事項について区分して記載するものとする。

(12) With regard to the matters set forth in paragraph (1), item (ii), (e), any matters concerning the explanatory notes under the provisions of Article 5-18 of the Regulation on Interim Financial Statements or Article 17-14 of the

Regulation on Interim Consolidated Financial Statements, any change in the accounting policy, any significant contingency, and any significant post-balance sheet events which the certified public accountant or the auditing firm conducting the Interim Audit determines appropriate to emphasize or explain, are to be included separately.

1 3 第一項第三号イに掲げる四半期レビューの対象は、四半期レビューの対象となつた四半期財務諸表等の範囲について記載するものとする。

(13) With regard to the subject of the Quarterly Review set forth in paragraph (1), item (iii), (a), the scope of the Quarterly Financial Statements, etc. that were the subject of the Quarterly Review is to be included.

1 4 第一項第三号ロに掲げる経営者の責任は、次に掲げる事項について記載するものとする。

(14) With regard to the responsibility of management set forth in paragraph (1), item (iii), (b), the following matters are to be included:

一 四半期財務諸表等の作成責任は経営者にあること。

(i) a statement that the management has a responsibility to prepare the Quarterly Financial Statements, etc.; and

二 四半期財務諸表等に重要な虚偽の表示がないように内部統制を整備及び運用する責任は経営者にあること。

(ii) a statement that the management has a responsibility to design and implement internal controls so that there is no material misstatement in the Quarterly Financial Statements, etc.

1 5 第一項第三号ハに掲げる四半期レビューを実施した公認会計士又は監査法人の責任は、次に掲げる事項について記載するものとする。

(15) With regard to the responsibility of the certified public accountant or the auditing firm conducting the Quarterly Review set forth in paragraph (1), item (iii), (c), the following matters are to be included:

一 四半期レビューを実施した公認会計士又は監査法人の責任は独立の立場から四半期財務諸表等に対する結論を表明することにあること。

(i) a statement that the certified public accountant or the auditing firm conducting the Quarterly Review has a responsibility to express their conclusions on the Quarterly Financial Statements, etc. from an independent standpoint;

二 四半期レビューが一般に公正妥当と認められる四半期レビューの基準に準拠して行われた旨

(ii) a statement that the Quarterly Review was conducted based on the Quarterly Review standards that are generally accepted as fair and appropriate;

三 四半期レビューは質問、分析的手続その他の四半期レビュー手続により行われ、年度の財務諸表等の監査に比べて限定的な手続により行われた旨

(iii) a statement that the Quarterly Review was conducted by questioning

procedures, analytical procedures, or any other Quarterly Review procedures, and that it was conducted under more limited procedures than the audit of annual Financial Statements, etc.; and

四 四半期レビューの結果として入手した証拠が結論の表明の基礎を与えるものであること。

(iv) a statement that the evidence obtained as a result of the Quarterly Review provides a basis for the expression of a conclusion.

16 第一項第三号ニに掲げる結論は、次の各号に掲げる結論の区分に応じ、当該各号に定める事項を記載するものとする。

(16) With regard to the conclusion set forth in paragraph (1), item (iii), (d), the matters set forth in the following items are to be included for the respective categories of conclusions set forth in those items:

一 無限定の結論 四半期レビューの対象となつた四半期財務諸表等が、一般に公正妥当と認められる四半期財務諸表等の作成基準に準拠して、当該四半期財務諸表等に係る四半期会計期間等の財政状態、経営成績及びキャッシュ・フローの状況を適正に表示していないと信じさせる事項が全ての重要な点において認められなかつた旨

(i) an unqualified conclusion: a conclusion that the Quarterly Financial Statements, etc. subject to the Quarterly Review were found to contain no matters, in all material respects, that would lead one to believe that the Quarterly Financial Statements, etc. fail to adequately present the financial position, operating results, and conditions of cash flow in the Quarterly Accounting Period, etc. pertaining to the Quarterly Financial Statements, etc., in accordance with the standards for preparation of Quarterly Financial Statements, etc. that are generally accepted as fair and appropriate;

二 除外事項を付した限定付結論 四半期レビューの対象となつた四半期財務諸表等が、除外事項を除き一般に公正妥当と認められる四半期財務諸表等の作成基準に準拠して、当該四半期財務諸表等に係る四半期会計期間等の財政状態、経営成績及びキャッシュ・フローの状況を重要な点において適正に表示していないと信じさせる事項が認められなかつた旨並びに除外事項及び当該除外事項が当該四半期財務諸表等に与えている影響（当該影響を記載することができる場合に限る。）又は実施できなかつた重要な四半期レビュー手続及び当該事実が影響する事項

(ii) a qualified conclusion with an excepted matter: a conclusion that, apart from an excepted matter, the Quarterly Financial Statements, etc. subject to the Quarterly Review were found to contain no matters that would lead one to believe that the Quarterly Financial Statements, etc. fail to adequately present, in material respects, the financial position, operating results, and conditions of cash flow in the Quarterly Accounting Period, etc. pertaining to the Quarterly Financial Statements, etc., in accordance with the standards for preparation of Quarterly Financial Statements, etc. that are generally accepted as fair and appropriate, along with the excepted matter and the

influence of the excepted matter on the Quarterly Financial Statements, etc. (limited to cases where it is possible to include the influence) or the matters on which the important Quarterly Review procedures that could not be implemented and the fact exert influence; or

三 否定的結論 四半期レビューの対象となつた四半期財務諸表等が、一般に公正妥当と認められる四半期財務諸表等の作成基準に準拠して、当該四半期財務諸表に係る四半期会計期間等の財政状態、経営成績及びキャッシュ・フローの状況を重要な点において適正に表示していないと信じさせる事項が認められた旨及びその理由

(iii) a negative conclusion: a conclusion that the Quarterly Financial Statements, etc. subject to the Quarterly Review were found to contain matters that would lead one to believe that the Quarterly Financial Statements, etc. fail to adequately present, in material respects, the financial position, operating results, and conditions of cash flow in the Quarterly Accounting Period, etc. pertaining to the Quarterly Financial Statements, etc., in accordance with the standards for preparation of Quarterly Financial Statements, etc. that are generally accepted as fair and appropriate, and the reason therefor.

1 7 第一項第三号ホに掲げる事項は、四半期財務諸表等規則第二十一条又は四半期連結財務諸表規則第二十七条の規定による注記に係る事項及び会計方針の変更、重要な偶発事象、重要な後発事象等で、四半期レビューを実施した公認会計士又は監査法人が強調し、又は説明することが適当であると判断した事項について区分して記載するものとする。

(17) With regard to the matters set forth in paragraph (1), item (iii), (e), any matters concerning the explanatory notes under the provisions of Article 21 of the Regulation on Quarterly Financial Statements or Article 27 of the Regulation on Quarterly Consolidated Financial Statements, any change in the accounting policy, any significant contingency, and any significant post-balance sheet events, which the certified public accountant or the auditing firm conducting the Quarterly Review determines appropriate to emphasize or explain, are to be included separately.

1 8 公認会計士又は監査法人は、重要な監査手続又は四半期レビュー手続が実施されなかつたこと等により、第一項第一号ニに定める意見を表明するための基礎を得られなかつた場合若しくは同項第二号ニに定める意見を表明するための合理的な基礎を得られなかつた場合又は同項第三号ニに定める結論の表明ができない場合には、同項の規定にかかわらず、同項第一号ニ若しくは第二号ニの意見又は同項第三号ニの結論の表明をしない旨及びその理由を監査報告書若しくは中間監査報告書又は四半期レビュー報告書に記載しなければならない。

(18) In cases where the certified public accountant or the auditing firm could not gain a basis to allow for the expression of an opinion as set forth in paragraph (1), item (i), (d), could not gain a reasonable basis to allow for the expression of an opinion as set forth in paragraph (1), item (ii), (d), or could not express the

conclusion set forth in paragraph (1), item (iii), (d) because any of the significant audit procedures or Quarterly Review procedures were not implemented or due to any other reason, notwithstanding the provisions of that paragraph, the certified public accountant or the auditing firm must include a statement, in the audit report, Interim Audit report, or Quarterly Review Report, that the opinion set forth in item (i), (d) or item (ii), (d) of that paragraph or the conclusion set forth in item (iii), (d) of that paragraph will not be expressed and the reason therefor.

19 監査の対象となつた財務諸表等が指定国際会計基準に準拠して作成されている場合には、第一項第一号ニ並びに第六項第一号及び第二号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ついては、次の各号に掲げる場合の区分に応じ、当該各号に定める事項を記載するものとする。

(19) In cases where the Financial Statements, etc. which have been subject to the audit were prepared in accordance with Designated International Accounting Standards, the matters set forth in the following items are to be included for the respective categories of cases set forth in those items with regard to business accounting standards that are generally accepted as fair and appropriate as set forth in paragraph (1), item (i), (d) and paragraph (6), items (i) and (ii):

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 国際会計基準

(i) in cases where the Designated International Accounting Standards are the same as International Accounting Standards (meaning International Accounting Standards as set forth in Article 93 of the Regulation on Consolidated Financial Statements; the same applies in this item and the following item): 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 指定国際会計基準

(ii) in cases where the Designated International Accounting Standards are different from International Accounting Standards: Designated International Accounting Standards.

20 前項の規定は、中間監査の対象となつた中間財務諸表等が指定国際会計基準に準拠して作成されている場合について準用する。この場合において、同項中「第一項第一号ニ並びに第六項第一号及び第二号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」とあるのは、「第一項第二号ニ並びに第十一項第一号及び第二号に規定する一般に公正妥当と認められる中間財務諸表等の作成基準」と読み替えるものとする。

(20) The provisions of the preceding paragraph apply mutatis mutandis to cases in which the Interim Financial Statements, etc. which have been subject to the Interim Audit were prepared in accordance with Designated International Accounting Standards. In this case, the term "business accounting standards

that are generally accepted as fair and appropriate as set forth in paragraph (1), item (i), (d) and paragraph (6), items (i) and (ii)" in that paragraph is deemed to be replaced with "standards for preparation of Interim Financial Statements, etc. that are generally accepted as fair and appropriate as set forth in paragraph (1), item (ii), (d) and paragraph (11), items (i) and (ii)".

2 1 第十九項の規定は、四半期レビューの対象となつた四半期財務諸表等が指定国際会計基準に準拠して作成されている場合について準用する。この場合において、同項中「第一項第一号ニ並びに第六項第一号及び第二号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」とあるのは、「第一項第三号ニ及び第十六項各号に規定する一般に公正妥当と認められる四半期財務諸表等の作成基準」と読み替えるものとする。

(21) The provisions of Article 19 apply mutatis mutandis to cases in which Quarterly Financial Statements, etc. subject to the Quarterly Review were prepared in accordance with Designated International Accounting Standards. In this case, the term "business accounting standards that are generally accepted as fair and appropriate as set forth in paragraph (1), item (i), (d) and paragraph (6), items (i) and (ii)" in that paragraph is deemed to be replaced with "standards for preparation of Quarterly Financial Statements, etc. that are generally accepted as fair and appropriate as set forth in paragraph (1), item (iii), (d) and the items of paragraph (16)".

2 2 監査の対象となつた連結財務諸表が修正国際基準に準拠して作成されている場合には、第一項第一号ニ並びに第六項第一号及び第二号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ついては、修正国際基準を記載するものとする。

(22) In cases where Consolidated Financial Statements which have been subject to the audit were prepared in accordance with Japan's Modified International Standards, Japan's Modified International Standards are to be entered with regard to business accounting standards that are generally accepted as fair and appropriate as set forth in paragraph (1), item (i), (d) and paragraph (6), items (i) and (ii).

2 3 前項の規定は、中間監査の対象となつた中間連結財務諸表が修正国際基準に準拠して作成されている場合について準用する。この場合において、同項中「第一項第一号ニ並びに第六項第一号及び第二号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」とあるのは、「第一項第二号ニ並びに第十一項第一号及び第二号に規定する一般に公正妥当と認められる中間財務諸表等の作成基準」と読み替えるものとする。

(23) The provisions of the preceding paragraph apply mutatis mutandis to cases in which the Interim Financial Statements, etc. which have been subject to the Interim Audit were prepared in accordance with Japan's Modified International Standards. In this case, the term "business accounting standards that are generally accepted as fair and appropriate as set forth in paragraph (1), item (i), (d) and paragraph (6), items (i) and (ii)" in that paragraph is deemed to be replaced with "standards for preparation of Interim Financial Statements, etc. that are generally accepted as fair and appropriate as set

forth in paragraph (1), item (ii), (d) and paragraph (11), items (i) and (ii)".

24 第二十二項の規定は、四半期レビューの対象となつた四半期連結財務諸表が修正国際基準に準拠して作成されている場合について準用する。この場合において、同項中「第一項第一号ニ並びに第六項第一号及び第二号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」とあるのは、「第一項第三号ニ及び第十六項各号に規定する一般に公正妥当と認められる四半期財務諸表等の作成基準」と読み替えるものとする。

(24) The provisions of Article 22 apply mutatis mutandis to cases in which Quarterly Financial Statements, etc. subject to the Quarterly Review were prepared in accordance with Japan's Modified International Standards. In this case, the term "business accounting standards that are generally accepted as fair and appropriate as set forth in paragraph (1), item (i), (d) and paragraph (6), items (i) and (ii)" in that paragraph is deemed to be replaced with "standards for preparation of Quarterly Financial Statements, etc. that are generally accepted as fair and appropriate as set forth in paragraph (1), item (iii), (d) and the items of paragraph (16)".

(監査概要書等の提出)

(Submission of a Written Outline of the Audit)

第五条 公認会計士又は監査法人は、法第百九十三条の二第六項の規定により提出すべき報告又は資料の一部として、監査、中間監査又は四半期レビュー（以下「監査等」という。）の従事者、監査日数その他当該監査等に関する事項の概要を記載した概要書を、当該監査等の終了後当該監査等に係る第一条各号に規定する書類を提出すべき財務局長等に提出しなければならない。

Article 5 (1) As part of the report or materials to be submitted pursuant to the provisions of Article 193-2, paragraph (6) of the Act, a certified public accountant or an auditing firm must submit a written outline containing the information of the persons engaged in the audit, the Interim Audit or the Quarterly Review (hereinafter referred to as the "Audit, etc."), the number of days required for the Audit, etc., and the outline of any other matters concerning the Audit, etc. to the Director-General of a Local Finance Bureau, etc. to whom the documents set forth in the items of Article 1 concerning the Audit, etc. should be submitted, after the termination of the Audit, etc.

2 前項に規定する概要書は、次の各号に掲げる監査等の区分に応じ、当該各号に定める様式により作成しなければならない。

(2) The written outline set forth in the preceding paragraph must be prepared by using the forms specified in the following items for the respective categories of Audit, etc. set forth in those items:

一 財務諸表等（特定有価証券の内容等の開示に関する内閣府令第一条第九号に規定するファンド及び同条第九号の四に規定する信託財産（以下この項において「ファンド及び信託財産」という。）に係る財務諸表等を除く。）の監査に係る概要書
第一号様式

- (i) the written outline of an audit of Financial Statements, etc. (excluding Financial Statements, etc. concerning the fund specified in Article 1, item (ix) of the Cabinet Office Order on Disclosure of Information on Regulated Securities and the trust property specified in item (ix)-4 of that Article (hereinafter referred to as a "Fund or Trust Property" in this paragraph)): Form No. 1;
 - 二 中間財務諸表等（ファンド及び信託財産に係る中間財務諸表等を除く。）の中間監査に係る概要書 第二号様式
 - (ii) the written outline of an Interim Audit of Interim Financial Statements, etc. (excluding Interim Financial Statements, etc. concerning a Fund or Trust Property): Form No. 2;
 - 三 ファンド及び信託財産に係る財務諸表等の監査及び中間財務諸表等の中間監査に係る概要書 第三号様式
 - (iii) the written outline of an audit of Financial Statements, etc. or an Interim Audit of Interim Financial Statements, etc. concerning a Fund or Trust Property: Form No. 3; and
 - 四 四半期レビューに係る概要書 第四号様式
 - (iv) the written outline of a Quarterly Review: Form No. 4.
- 3 第一項に規定する概要書は、次の各号に掲げる概要書の区分に応じ、当該各号に定める日までに提出しなければならない。
- (3) The written outline specified in paragraph (1) must be submitted by the dates specified in the following items for the respective categories of written outlines set forth in those items:
- 一 前項第一号、第二号及び第四号に掲げる概要書 当該概要書に係る監査報告書、中間監査報告書又は四半期レビュー報告書の作成日の翌月の末日
- (i) the written outline set forth in items (i), (ii) and (iv) of the preceding paragraph: the last day of the month following the date of preparation of the audit report, the Interim Audit report, or the Quarterly Review report pertaining to the written outline;
 - 二 前項第三号に掲げる概要書 当該概要書に係る監査報告書又は中間監査報告書の作成日から三月を経過する日の属する月の末日
 - (ii) the written outline set forth in item (iii) of the preceding paragraph: the last day of the month in which three months have elapsed from the date of preparation of the audit report or the Interim Audit report pertaining to the written outline.

(監査証明に関する書類の財務局長等の受理)

(Acceptance of Documents Related to Audit Certification by the Director-General of a Local Finance Bureau)

第五条の二 金融商品取引法施行令（昭和四十年政令第三百二十一号）第三十九条第二項第一号に規定する内閣府令で定めるものは、前条第一項に規定する監査概要書、中

間監査概要書又は四半期レビュー概要書とする。

Article 5-2 What is specified by Cabinet Office Order as set forth in Article 39, paragraph (2), item (i) of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of September 30, 1965) is the written outline of the audit, the written outline of the Interim Audit, or the written outline of the Quarterly Review prescribed in paragraph (1) of the preceding Article.

(監査調書の作成及び備置)

(Preparation and Keeping of the Audit Documentation)

第六条 公認会計士又は監査法人は、監査等の終了後遅滞なく、当該監査等に係る記録又は資料を当該監査等に係る監査調書として整理し、これをその事務所に備えておかなければならない。

Article 6 A certified public accountant or an auditing firm must, without delay after termination of the Audit, etc., arrange the records and materials concerning the Audit, etc. into an audit documentation of the Audit, etc. and must keep it at the office of the certified public accountant or the auditing firm.

(法令違反等事実の通知)

(Notification of Violations of Laws and Regulations)

第七条 監査証明を行うに当たり特定発行者（法第百九十三条の二第一項に規定する特定発行者をいう。次条において同じ。）における法令違反等事実（法第百九十三条の三第一項に規定する法令違反等事実をいう。）を発見した公認会計士又は監査法人は、当該事実の内容及び当該事実に係る法令違反の是正その他の適切な措置をとるべき旨を記載した書面により、当該特定発行者の監査役又は監事その他これらに準ずる者（法第百九十三条の三第一項に規定する適切な措置をとることについて他に適切な者がある場合には、当該者）に対して通知しなければならない。

Article 7 A certified public accountant or an auditing firm that has found any Violations of Laws and Regulations (meaning violations of laws and regulations as set forth in Article 193-3, paragraph (1) of the Act) by a Specified Issuer (meaning a specified issuer as set forth in Article 193-2, paragraph (1) of the Act; the same applies in the following Article) in performing Audit Certification must give notice to the company auditor, the inspector, or a person equivalent thereto of the Specified Issuer (in cases where there is any other appropriate person for taking the appropriate measures set forth in Article 193-3, paragraph (1) of the Act, that person) by means of a document including the contents of the violations and the fact that the violations should be corrected or that any other appropriate measures should be taken.

(意見の申出の手続)

(Procedure for Proposing an Opinion)

第八条 法第九百九十三条の三第二項の申出をしようとする公認会計士又は監査法人は、次に掲げる事項を記載した書面を、金融庁長官に提出しなければならない。

Article 8 A certified public accountant or an auditing firm who intends to make the proposal set forth in Article 193-3, paragraph (2) of the Act must submit a document containing the following matters to the Commissioner of the Financial Services Agency:

一 公認会計士又は監査法人の氏名又は名称及び住所又は主たる事務所の所在地

(i) the name and address or the location of the principal office of the certified public accountant or the auditing firm;

二 特定発行者の商号又は名称

(ii) the trade name or the name of the Specified Issuer;

三 法第九百九十三条の三第一項の規定による通知を行つた日

(iii) the date that the notice under Article 193-3, paragraph (1) of the Act was given;

四 意見の要旨

(iv) the outline of the opinion; and

五 意見の内容（法第九百九十三条の三第二項第一号の事項及び同項第二号の事項の別に記載すること。）

(v) the contents of the opinion (the contents must be entered separately for the matter set forth in Article 193-3, paragraph (2), item (i) of the Act and for the matter set forth in item (ii) of that paragraph).