

2. Summary information (others)

(1) Adoption of special accounting treatment used in preparation of the quarterly consolidated financial statements

Calculation of Tax Expenses

The effective tax rate on income before income tax for the consolidated fiscal year after the application of tax effect accounting is reasonably estimated, and that estimated rate is applied to net income for the quarterly period to calculate estimated tax expenses.

In addition, adjustments of income tax are included in "income taxes".

(2) Changes in accounting policy, changes in accounting estimates, or restatement due to correction

Change in range of cash within consolidated quarterly cash flow statements

The range of short-term investments included in cash equivalents was changed from short-term investments that are due for redemption in three months or less from the acquisition date to those that are due for redemption in one year or less from the acquisition date, starting at the fourth quarter of the previous consolidated fiscal year. As a result, the range of cash for the first quarter of the previous consolidated fiscal year differs from that for the first quarter of the consolidated fiscal year under review.

Cash and cash equivalents recorded as at the end of the first quarter of the previous consolidated fiscal year was ¥40.4 million less than the level calculated based on the revised method.