2. SUMMARY INFORMATION（NOTES）

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

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

Change in depreciation method

Starting the first quarter under review, with the revision of the Corporation Tax Law, the Company and its domestic consolidated subsidiaries are depreciating property, plant and equipment acquired on or after April 1, 2012 under the revised Corporation Tax Law.

Because of the change, operating income, ordinary income, and income before income taxes and minority interests each increased ¥23 million compared to the amount calculated by previous method.