

List of members of the Council of Experts Concerning the Revision of
the Quarterly Disclosure System

Chairman	Kansaku Hiroyuki	Professor, Gakushuin University Law School
Members	Fujimoto Takako	Deputy President, The Japanese Institute of Certified Public Accountants
	Iguchi George	Executive Officer, Deputy Head of Investment Division, Chief Corporate Governance Officer, Nissay Asset Management Corporation
	Kanda Hideki	Professor, Gakushuin University Law School
	Kumagai Goro	Senior Fellow, Industry-Government-Academia Collaboration Office, Global Strategy Department, Mizuho Securities Co., Ltd. Senior Vice President of Corporate Accounting Research, The Securities Analysts Association of Japan
	Kuroda Kohei	Joint General Manager, Financial Accounting Dept., Sumitomo Mitsui Banking Corporation
	Kuronuma Etsuro	Professor, Waseda University, Waseda Law School
	Matsumoto Michiaki	Chief Manager, Head of Department, Financial Accounting & Tax Dept., Accounting & Finance Div., Nippon Steel Corporation
	Sampei Hiroki	Principal, Astonering Advisor LLC
	Uemura Kazuyuki	General Manager, Special assistant to Group CFO including External relation, Panasonic Holdings Corporation

(in alphabetical order by surname)

Observer: Financial Services Agency, Accounting Standards Board of Japan