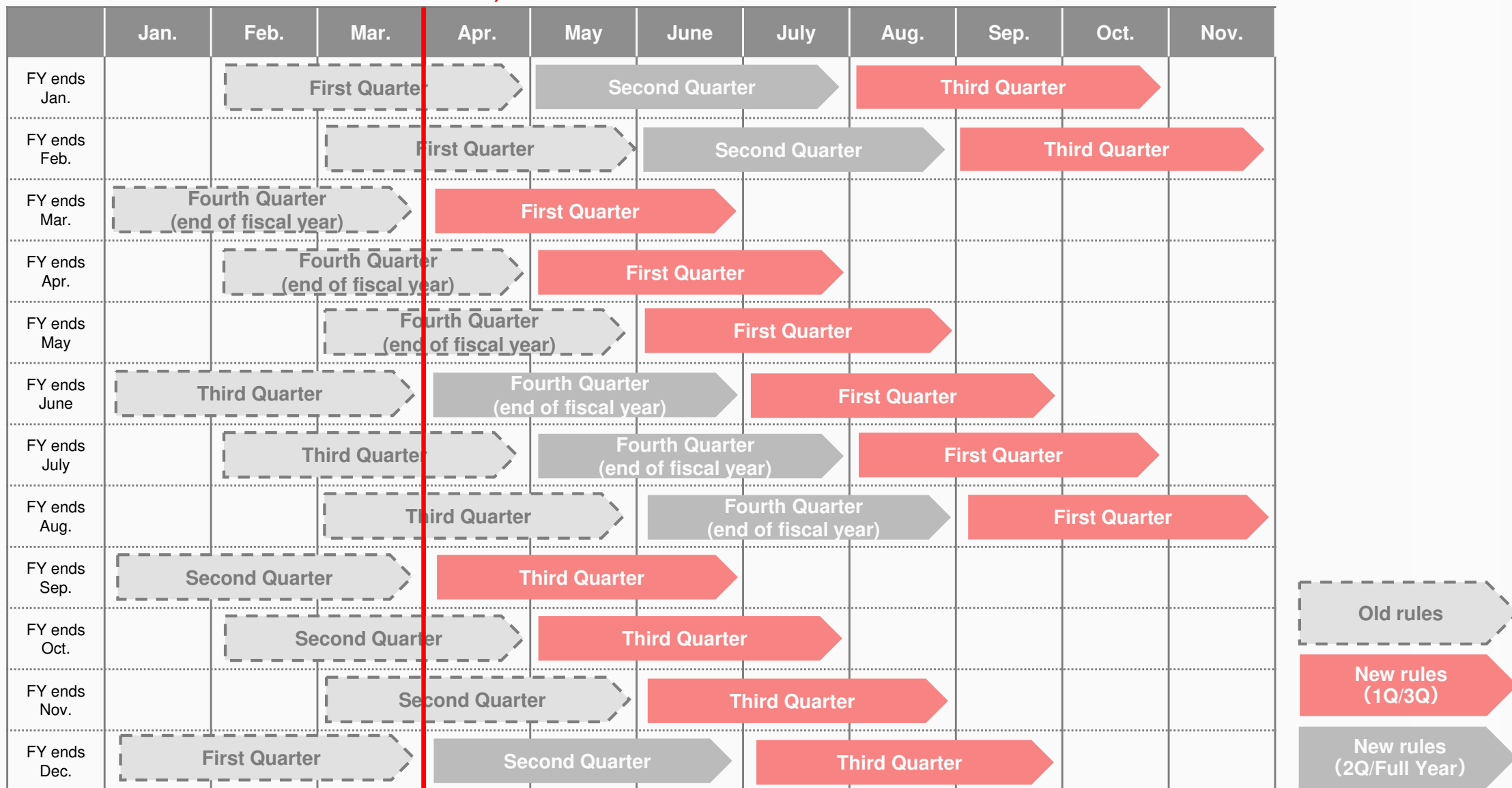


(Reference) Implementation Schedule



(Application of revised rules)



Note: Disclosure of quarterly earnings reports for the first/third quarter according to the revised rules will be required from the first quarter for companies whose fiscal year ends on March 31, and the third quarter for companies whose fiscal year ends on September 30.