

[illegible]

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graph TD
    subgraph "決算に関する情報"
        A[各部門] -- 報告 --> B[情報管理責任者（管理本部管掌取締役）：開示の有無の検討]
    end
    subgraph "決定事実に関する情報"
        C[各部門] -- 報告 --> B
    end
    subgraph "発生事実に関する情報"
        D[各部門] -- 報告 --> B
    end
    B -- 報告 --> E[取締役会：開示事項の決定]
    B -- "緊急を要する発生事実の場合" --> F[代表取締役社長：開示事項の決定]
    F -- "事後報告" --> E
    E -- 指示 --> G[経営管理部：開示資料の作成]
    F -- 指示 --> G
    G -- 報告 --> H[情報管理責任者（管理本部管掌取締役）：開示資料の確認]
    H -- 開示 --> I[情報開示【Tdnet（証券取引所）・自社Webサイト】]
  
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The flowchart illustrates the disclosure process for three types of information: financial statements, determined facts, and occurring facts. All information flows from the respective departments to the Information Management Officer (Information Management Department Manager / Director in Charge of Disclosure) for an initial check on whether disclosure is required. For occurring facts, there is an additional path where the Representative Director of the Company can decide on disclosure in cases of emergencies. Both the Board of Directors and the Representative Director lead to the creation of disclosure materials by the Management Department. The process then moves to a confirmation step by the Information Management Officer before the final disclosure is made via Tdnet or the company website.