

## □ Issues in consideration of responses to the revised Codes

- ✓ Managing business in consideration of cost of capital
- ✓ Fulfilling the Board's responsibilities
- ✓ Cross-shareholdings
- ✓ Various issues of stewardship activities (incl. corporate pension funds), etc.

## □ Other issues

- ✓ Ensuring confidence on audit
- ✓ Improving information disclosure (incl. principle-based guidance)
- ✓ Other