

Overview of EDINET and JICPA's activities related to electronic disclosure on EDINET

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Outline

- Latest news about EDINET

- Overview of EDINET

- JICPA's activities related to electronic disclosure



Latest news about EDINET

Proposed Development Plan for the 2027 Edition of EDINET Taxonomy

- Financial Services Agency of Japan (JFSA) posted a public consultation on import of ISSB taxonomy into the EDINET taxonomy from August 8 to September 8.
- JFSA presented three development plans, selected Plan “②-1” from among them, and asked for opinions on the plan.

Development plans	ID/ Namespace	International Comparability	Number of schema files	Uniqueness of Japan	Preparer's burden
① Development of the Financial Services Agency's unique EDINET taxonomy	ID defined by EDINET	Users need to perform certain conversion work for international comparison	One	Development of elements unique to Japan is possible	JFSA can adjust the burden
② -1 The method of importing ISSB taxonomy into EDINET Taxonomy (Indirect Hybrid Method)	ID defined by ISSB	Easy international comparison	One	<ul style="list-style-type: none"> Development of Japan-specific elements is possible (The relevant part is Japan's ID) Display links and other features can be prepared on the EDINET side 	More detailed settings than the EDINET taxonomy. Elements can be narrowed down after import.
② -2 The method of using the ISSB taxonomy as is in the EDINET taxonomy (Direct Hybrid Method)			Two (EDINET Taxonomy and ISSB Taxonomy are used in parallel)	<ul style="list-style-type: none"> While it is not impossible to develop a custom solution, it would require setting up separate table of contents elements. No provision for display links or other features on the EDINET side. 	More detailed settings than the EDINET taxonomy.

Source: Financial Services Agency "Development plan for the 2027 EDINET taxonomy" ([Link](#))

Proposed Development Plan for the 2027 Edition of EDINET Taxonomy

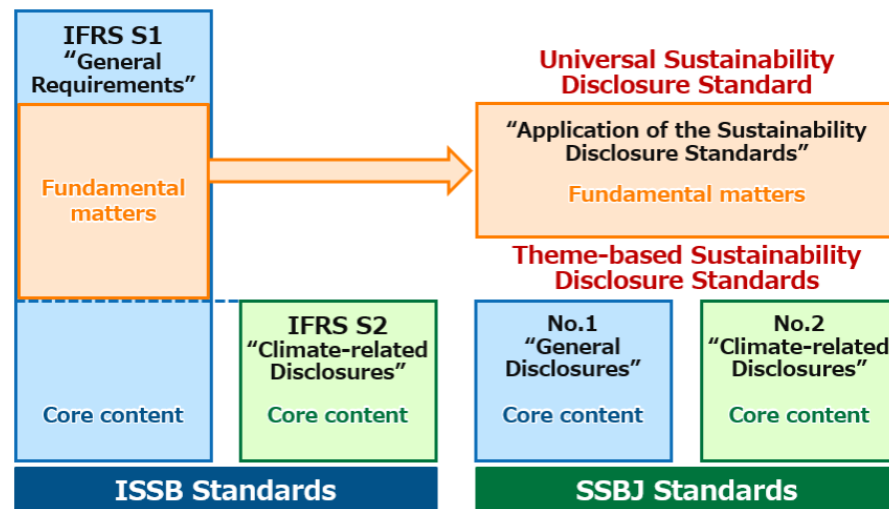
- In this proposal, the JFSA outlines the following development policy for sustainability disclosure taxonomy.
 1. Imported taxonomies are limited to S1 and S2 taxonomies. S2 IBG taxonomy is not included.
 2. Priority is given to using elements from the ISSB taxonomy, but preparers may use other elements.
 3. High-priority elements will have Japanese labels and reference links (which are likely to be reference information for the SSBJ standard)
 4. Companies that do not comply with the SSBJ standards will use the same taxonomy set as companies that comply with the SSBJ standards.

Source: Financial Services Agency "Development plan for the 2027 EDINET taxonomy" ([Link](#))

Development of Sustainability Disclosure Standards in Japan

- In Japan, the Sustainability Standards Board of Japan (SSBJ) was established in July 2022 as the standard setter for sustainability disclosure standards.
- In March 2025, SSBJ published three standards (collectively referred to as the "SSBJ Standards"):
 1. Universal Sustainability Disclosure Standard: "Application of the Sustainability Disclosure Standards" (hereinafter referred to as "the Application Standards")
 2. Theme-based Sustainability Disclosure Standard No. 1 "General Disclosures" (hereinafter referred to as "the General Standard")
 3. Theme-based Sustainability Disclosure Standard No. 2 "Climate-related Disclosures" (hereinafter referred to as "the Climate Standard")
- SSBJ Standards were developed under the assumption that SSBJ Standards would eventually be required, under the Japanese securities laws and regulations, to be applied by entities listed on the Prime Market of the Tokyo Stock Exchange.

Relationship between ISSB standards and SSBJ standards



Source: News Release "SSBJ issues Inaugural Sustainability Disclosure Standards to be applied in Japan" ([Link](#))

Roadmap for the adoption of the SSBJ standards and introduction of an assurance system

- The Working Group on Disclosure and Assurance of Sustainability Information, established within the Financial System Council of Japan, an advisory body to the Prime Minister, published a proposed roadmap for the adoption of SSBJ standards and the introduction of an assurance system in July 2025.



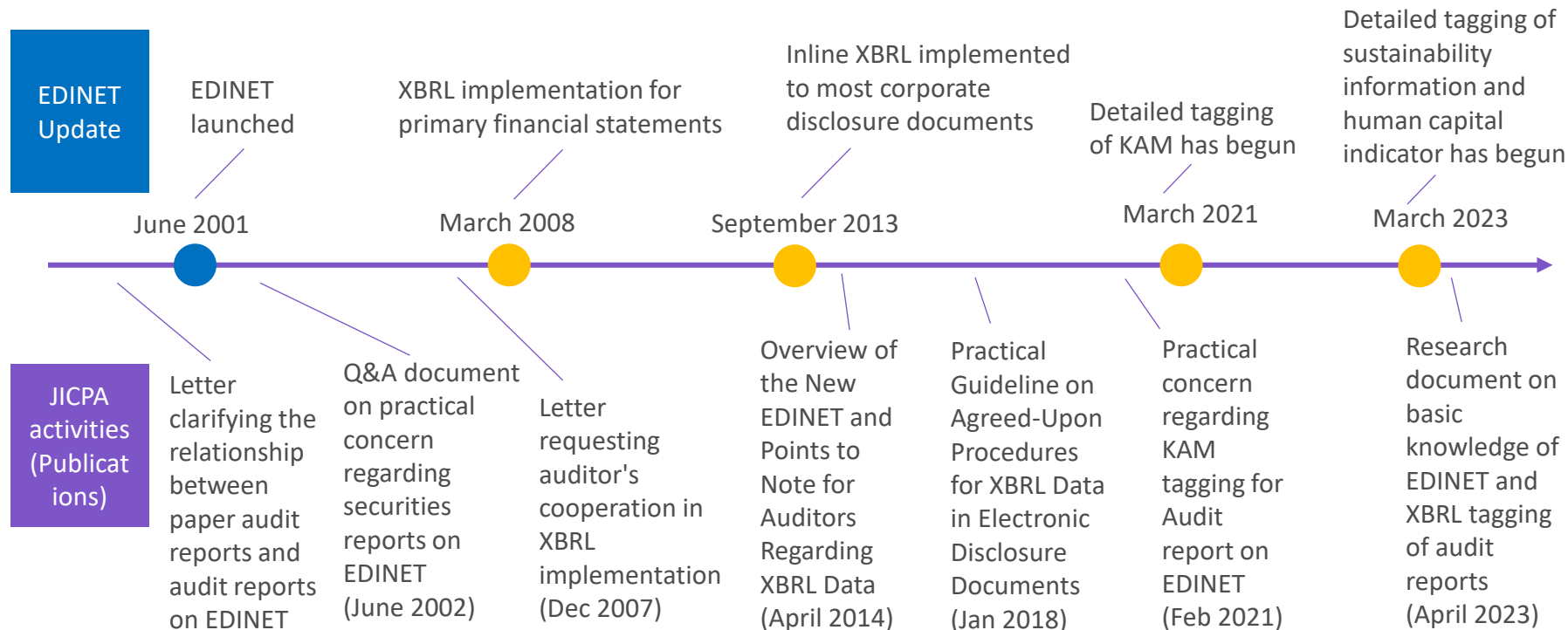
Source: JFSA Website "Roadmap" ([Link](#))



Overview of EDINET

EDINET Update and JICPA Activities

- JICPA has a long history of providing practical guidelines, research documents, and training on electronic disclosure to assist CPA members in their work.



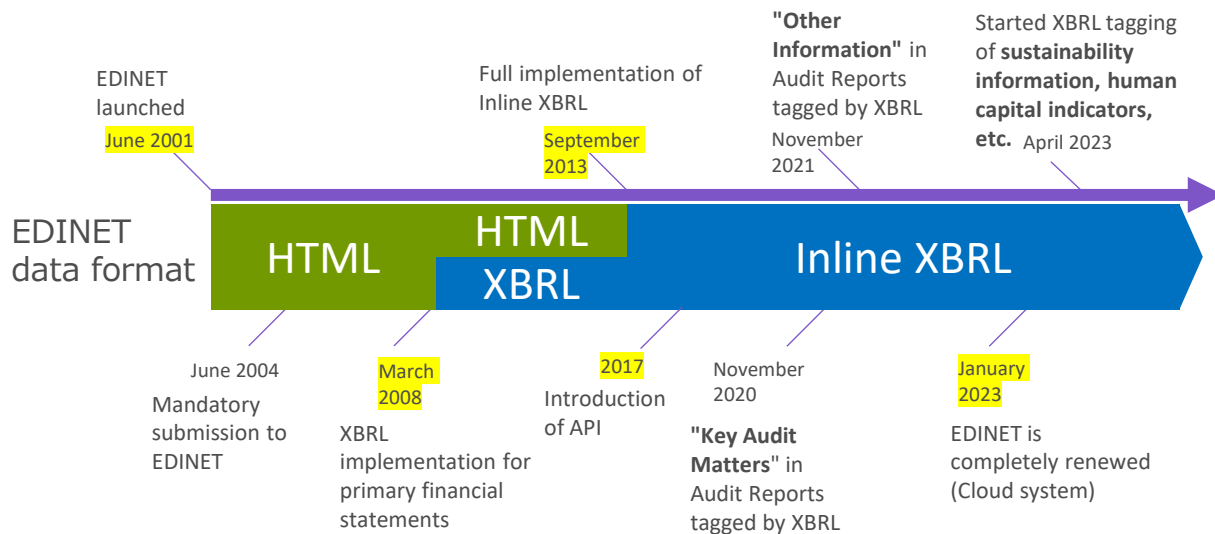
Understanding EDINET

- Audited financial statements and audit reports are made public through EDINET, so it is important for CPAs to understand how EDINET works.
- To help its member CPAs understand electronic disclosure, JICPA publishes research documents to help them acquire basic knowledge about EDINET.

Research documents to understand EDINET	Status
Overview of the New EDINET and Points to Note for Auditors Regarding XBRL Data (April 2014)	Expire in April 2023
Research document on basic knowledge of EDINET and XBRL tagging of audit reports (April 2023)	Link

History of EDINET renewal

- EDINET (Electronic Disclosure for Investors' NETwork) is Japan's electronic disclosure platform operated by the JFSA. It is a platform for submitting and publicly viewing disclosure documents, such as financial statements and securities reports, from listed companies and other entities in Japan. The main purpose of EDINET is to ensure transparency in the financial markets and protect investors by providing timely and accurate corporate information.
- Registered companies are about **4,000** on EDINET

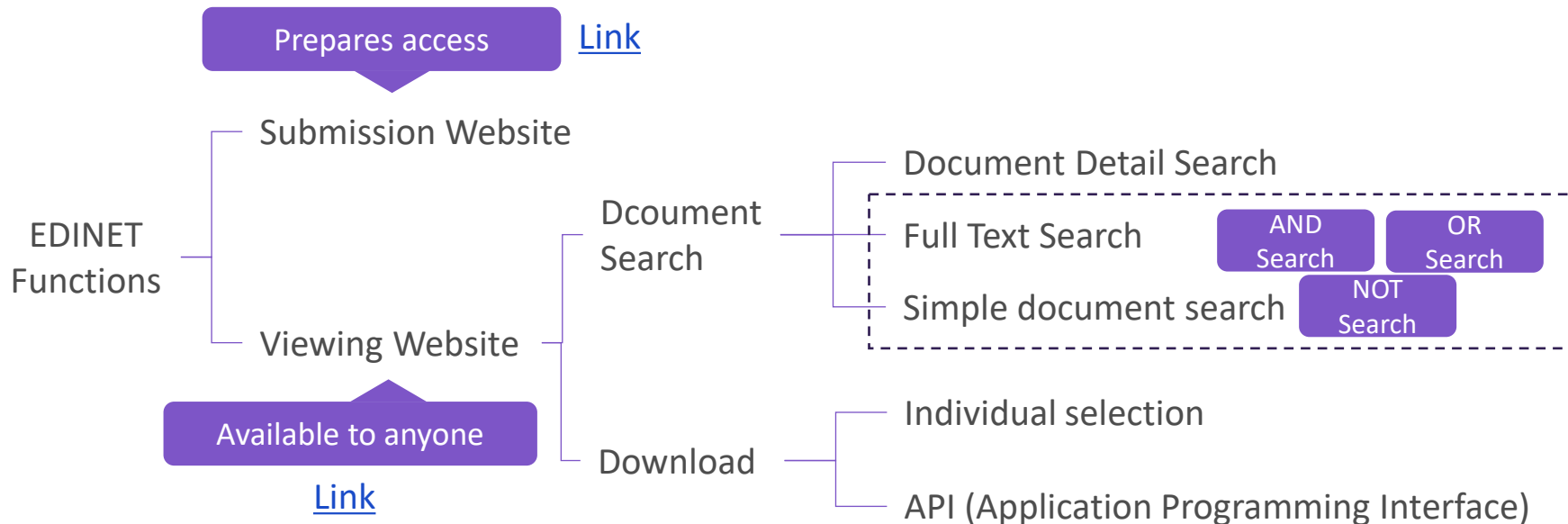


- ✓ Completely renewed approximately every 5 years (see yellow markers)
- ✓ Moving from human-readable HTML to both human-readable and machine-readable XBRL (Inline XBRL)
- ✓ Expanding the scope of data (tagging) from financial figures to non-financial figures, textual information

Overview of EDINET

EDINET Functions

- EDINET is available to anyone, and an API is also available for downloading files.



Overview of EDINET

How to download files

- EDINET provides a method of downloading disclosure documents, such as downloading them individually from the search results of disclosure documents and obtaining data using API functions.
- PDF and CSV are generated from Inline XBRL within EDINET, not by preparers.

Individual selection

EDINET Electronic Disclosure for Investors' Network

トップページ 書類詳細検索 書類全文検索 公告一覧 EDINETシステムに接続中
コードリスト タウンロード

書類検索

書類品目検索
書類詳細検索
全文検索

提出者/発行元/ファン/証券コード 検索

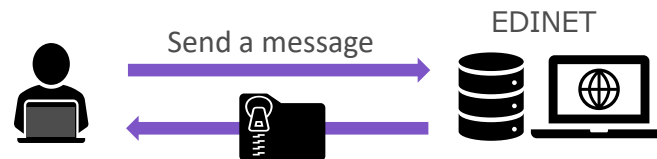
☐ ファンを含む

☒ 有価証券報告書 / 半期報告書 / 四半期報告書
☐ 大量保有報告書 ☐ 臨時報告書 ☐ その他の書類種別
(各訂正報告書を含みます。)

提出期間 過去 1 年

提出日時	提出書類	コード	提出者	PDF	XBRL	CSV	備考
2023/11/29 15:32	四半期報告書 第2四半期(2023/07/01 - 2023/09/30)	XXXXXX	XXXXXXXXXX	PDF 表示	XBRL	CSV	
2023/08/14 15:26	四半期報告書 第1四半期(2023/04/01 - 2023/06/30)	XXXXXX	XXXXXXXXXX	PDF 表示	XBRL	CSV	
2023/06/27 15:47	有価証券報告書 期(2022/04/01 - 2023/03/31)	XXXXXX	XXXXXXXXXX	PDF 表示	XBRL	CSV	

EDINET API



Acquired Data	file
Original documents submitted and audit reports (XBRL)	ZIP format
PDF	PDF format
Substitute documents and attachments	ZIP format
English file	ZIP format
CSV	ZIP format

How to use EDINET API

- To use the EDINET API, follow these steps:

EDINET guides
[link](#)

- (1) Obtain an API Key for each user from EDINET.
- (2) Use the API key to download a list of disclosure documents in JSON format from EDINET.
- (3) Select the file you want to retrieve from the list of disclosure documents, create a request URL including your API key, and send it to EDINET.

Preparation: Issuing API Keys



access
↓

EDINET

1. Allow pop-up blocks
2. Create an account
 - Email address, password setting
 - Multi-factor authentication (phone number)
3. Issuing API Keys
 - Register affiliation, name, and phone number

API key issuance only for the first time

Acquisition of Disclosure Documents



EDINET
API

Obtain a list of disclosure documents to EDINET by date of submission in text data



- Identify the "document number" of the disclosure document you want to obtain from the acquired JSON
- Specify the file format for the disclosure document

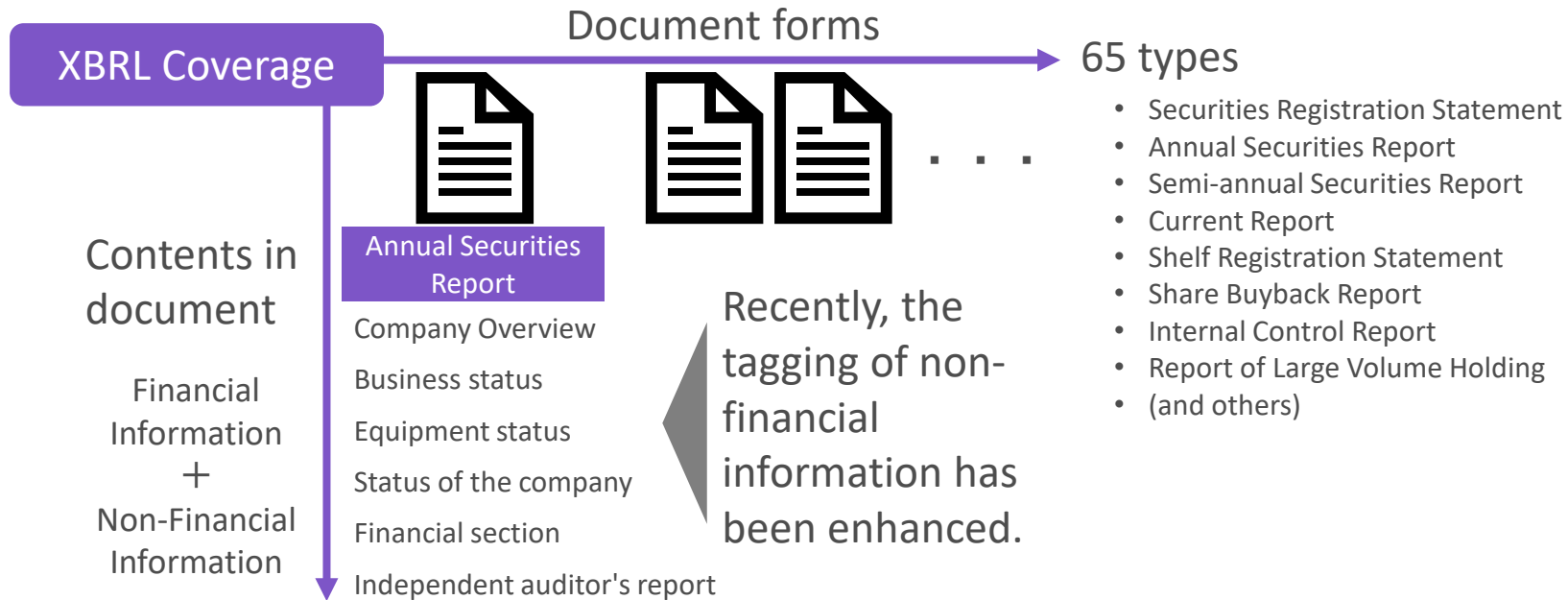


EDINET
API

Create and submit a request URL with your API key, document number, and file format

XBRL coverage in EDINET

- XBRL covers 65 types of disclosure documents, including securities reports.
- XBRL applies to all disclosure documents, including financial as well as non-financial information.



Uniqueness of Annual Securities Report

- What must be included in an annual securities report is determined by disclosure rules established by the JFSA.
- FASF (Financial Accounting Standards Foundation) has also published "Guidelines for the Preparation of Securities Reports." ([Link](#))
- Almost all companies prepare annual securities report in accordance with the JFSA's disclosure rules and the FASF's preparation guidelines.

Company A

Securities Report - 108th Fiscal Year (2024/04/01 - 2025/03/31)

Main document submitted | Audit Report | Alternative documents and attached documents

Table of Contents

Cover

[Documents to be submitted]

[Based on the provisions]

[Submit to]

[Submission date]

[Fiscal year]

[Company Name]

[Representative's title and name]

[Location of head office]

[Telephone number]

[Name of administrative contact person]

[Nearest contact point]

[Telephone number]

[Name of administrative contact person]

[Place available for public inspection]

Tokyo Stock Exchange, Inc.

(1-1 Kabutocho, Nishi-Shinjuku, Chuo-ku, Tokyo)

Company B

Securities Report - 118th Fiscal Year (2024/04/01 - 2025/03/31)

Main document submitted | Audit Report | Alternative documents and attached documents

Table of Contents

Cover

[Documents to be submitted]

[Based on the provisions]

[Submit to]

[Submission date]

[Fiscal year]

[Company Name]

[Representative's title and name]

[Location of head office]

[Telephone number]

[Name of administrative contact person]

[Nearest contact point]

[Telephone number]

[Name of administrative contact person]

[Place available for public inspection]

Tokyo Stock Exchange, Inc.

(1-1 Kabutocho, Nishi-Shinjuku, Chuo-ku, Tokyo)

Company C

Securities Report - 156th Fiscal Year (2024/04/01 - 2025/03/31)

Main document submitted | Audit Report | Alternative documents and attached documents | Related Documents

Table of Contents

Cover

[Documents to be submitted]

[Based on the provisions]

[Submit to]

[Submission date]

[Fiscal year]

[Company Name]

[Representative's title and name]

[Location of head office]

[Telephone number]

[Name of administrative contact person]

[Nearest contact point]

[Telephone number]

[Name of administrative contact person]

[Place available for public inspection]

Tokyo Stock Exchange, Inc.

(1-1 Kabutocho, Nishi-Shinjuku, Chuo-ku, Tokyo)

Same design

Same table of contents

Financial Services Agency, The Japanese Government (Corporate Number 6000012010023) Copyright(C) Financial Services Agency All Rights Reserved

Source: Created by extracting from the EDINET viewing (submission) site ([Link](#))

Overview of EDINET

EDINET Taxonomy

- Japanese listed companies are permitted to choose and apply one of four accounting standards.
- The EDINET Taxonomy for annual securities report consists of three taxonomies, which companies must combine in accordance with their accounting standards.

Relationship between taxonomies and accounting standards

[Link](#)

		Accounting standards applied by the company		
EDINET taxonomy	Scope of tagging	JGAAP	IFRSs	US GAAP
Corporate Information taxonomy	Financial summary and nonfinancial information	✓	✓	✓
Primary Financial Statements Taxonomy (JGAAP taxonomy)	Consolidated and nonconsolidated financial statement, a part of Note	✓	Nonconsolidated FS (JGAAP)	Nonconsolidated FS (JGAAP)
Designated International Accounting Standard Taxonomy	Consolidated financial statement, a part of Note	Not applicable	✓	Not applicable
DEI taxonomy	Document and entity information	✓	✓	✓

Overview of EDINET

Current sustainability information tagging in EDINET Taxonomy

- Non-financial information such as business overview, risk analysis, human capital indicators and sustainability information in Annual Securities Reports is also tagged with XBRL.

Some elements related to human capital indicators from the EDINET Taxonomy element list

English Standard label	English Vorsebe label	Prefix	Element	Type	substitutionGroup	periodType	balance	abstract	depth
212000d Employees (jpcor.212000-004.2024-11-01_pre.xml)									
Employees	Employees [heading]	jpcor_cor	InformationAboutEmployeesHeading	xbri:stringItemType	iod:identifierItem	duration		true	0
Metrics related to human capital diversity	Metrics related to human capital diversity [abstract]	jpcor_cor	MetricsRelatedToHumanCapitalDiversityAbstract	xbri:stringItemType	iod:identifierItem	duration		true	1
Metrics of reporting company	Metrics of reporting company [table]	jpcor_cor	MetricsOfReportingCompanyTable	xbri:stringItemType	iod:hypercubeItem	duration		true	2
Consolidated or non-consolidated	Consolidated or non-consolidated [axis]	jpcor_cor	ConsolidatedOrNonConsolidatedAxis	xbri:stringItemType	iod:dimensionItem	duration		true	3
Non-consolidated	Non-consolidated [member]	jpcor_cor	NonConsolidatedMember	nonnum:domainItem	xbri:item	duration		true	4
Metrics of reporting company	Metrics of reporting company [line items]	jpcor_cor	MetricsOfReportingCompanyLineItems	xbri:stringItemType	xbri:item	duration		true	2
Reporting company	Reporting company, Metrics of reporting company	jpcor_cor	ReportingCompanyMetricsOfReportingCompany	xbri:stringItemType	xbri:item	instant	false	3	
Ratio of female employees in managerial positions	Ratio of female employees in managerial positions, Metrics of reporting company	jpcor_cor	RatioOfFemaleEmployeesInManagerialPositionsMetricsOfReportingCompany	num:percentItem	xbri:item	instant	false	3	
Ratio of male employees taking childcare leave	Ratio of male employees taking childcare leave, Metrics of reporting company [abstract]	jpcor_cor	RatioOfMaleEmployeesTakingChildcareLeaveMetricsOfReportingCompanyAbstract	xbri:stringItemType	xbri:item	duration		true	3
Calculated based on provisions of Act on Promotion of Women's Active Engagement in Professional Life	Calculated based on provisions of Act on Promotion of Women's Active Engagement in Professional Life, Ratio of male employees taking childcare leave, Metrics of reporting company [abstract]	jpcor_cor	CalculatedBasedOnProvisionsOfActOnPromotionOfWomensActiveEngagementInProfessionalLifeRatioOfMaleEmployeesTakingChildcareLeaveMetricsOfReportingCompanyAbstract	xbri:stringItemType	xbri:item	duration		true	4
All employees	All employees, Calculated based on provisions of Act on Promotion of Women's Active Engagement in Professional Life, Ratio of male employees taking childcare leave, Metrics of reporting company	jpcor_cor	AllEmployeesCalculatedBasedOnProvisionsOfActOnPromotionOfWomensActiveEngagementInProfessionalLifeRatioOfMaleEmployeesTakingChildcareLeaveMetricsOfReportingCompany	num:percentItem	xbri:item	instant	false	5	
Regular employees	Regular employees, Calculated based on provisions of Act on Promotion of Women's Active Engagement in Professional Life, Ratio of male employees taking childcare leave, Metrics of reporting company	jpcor_cor	RegularEmployeesCalculatedBasedOnProvisionsOfActOnPromotionOfWomensActiveEngagementInProfessionalLifeRatioOfMaleEmployeesTakingChildcareLeaveMetricsOfReportingCompany	num:percentItem	xbri:item	instant	false	5	
Non-regular employees	Non-regular employees, Calculated based on provisions of Act on Promotion of Women's Active Engagement in Professional Life, Ratio of male employees taking childcare leave, Metrics of reporting company	jpcor_cor	NonRegularEmployeesCalculatedBasedOnProvisionsOfActOnPromotionOfWomensActiveEngagementInProfessionalLifeRatioOfMaleEmployeesTakingChildcareLeaveMetricsOfReportingCompany	num:percentItem	xbri:item	instant	false	5	
Differences in wages between male and female employees	Differences in wages between male and female employees, Metrics of reporting company [abstract]	jpcor_cor	DifferencesInWagesBetweenMaleAndFemaleEmployeesMetricsOfReportingCompanyAbstract	xbri:stringItemType	xbri:item	duration		true	3
All employees	All employees, Differences in wages between male and female employees, Metrics of reporting company	jpcor_cor	AllEmployeesDifferencesInWagesBetweenMaleAndFemaleEmployeesMetricsOfReportingCompany	num:percentItem	xbri:item	instant	false	4	
Regular employees	Regular employees, Differences in wages between male and female employees, Metrics of reporting company	jpcor_cor	RegularEmployeesDifferencesInWagesBetweenMaleAndFemaleEmployeesMetricsOfReportingCompany	num:percentItem	xbri:item	instant	false	4	
Non-regular employees	Non-regular employees, Differences in wages between male and female employees, Metrics of reporting company	jpcor_cor	NonRegularEmployeesDifferencesInWagesBetweenMaleAndFemaleEmployeesMetricsOfReportingCompany	num:percentItem	xbri:item	instant	false	4	

Some elements related to Sustainability-related Financial Information from the EDINET Taxonomy element list

Overview of business	Overview of business [heading]	jpcor_cor	OverviewOfBusinessHeading	xbri:stringItemType	iod:identifierItem	duration		true	2
Management policy, business environment, issues to address	Management policy, business environment, issues to address [heading]	jpcor_cor	BusinessPolicyBusinessEnvironmentIssuesToAddressEtcHeading	xbri:stringItemType	iod:identifierItem	duration		true	3
Management policy, business environment, issues to address	Management policy, business environment, issues to address [text block]	jpcor_cor	BusinessPolicyBusinessEnvironmentIssuesToAddressEtcTextBlock	nonnum:textBlockItem	xbri:item	instant	false	4	
Disclosure of Sustainability-related Financial Information	Disclosure of Sustainability-related Financial Information [heading]	jpcor_cor	DisclosureOfSustainabilityRelatedFinancialInformationHeading	xbri:stringItemType	iod:identifierItem	duration		true	3
Disclosure of Sustainability-related Financial Information	Disclosure of Sustainability-related Financial Information [text block]	jpcor_cor	DisclosureOfSustainabilityRelatedFinancialInformationTextBlock	nonnum:textBlockItem	xbri:item	instant	false	4	
Governance	Governance [text block]	jpcor_cor	GovernanceTextBlock	nonnum:textBlockItem	xbri:item	instant	false	5	
Reference to other information	Reference to other information, Governance	jpcor_cor	ReferenceToOtherInformationGovernance	xbri:stringItemType	xbri:item	instant	false	6	
Strategy	Strategy [text block]	jpcor_cor	StrategyTextBlock	nonnum:textBlockItem	xbri:item	instant	false	5	
Reference to other information	Reference to other information, Strategy	jpcor_cor	ReferenceToOtherInformationStrategy	xbri:stringItemType	xbri:item	instant	false	6	
Policy on development of human resources and internal environment	Policy on development of human resources and internal environment, Strategy [text block]	jpcor_cor	PolicyOnDevelopmentOfHumanResourcesAndInternalEnvironmentStrategyTextBlock	nonnum:textBlockItem	xbri:item	instant	false	8	
Risk management	Risk management [text block]	jpcor_cor	RiskManagementTextBlock	nonnum:textBlockItem	xbri:item	instant	false	5	
Reference to other information	Reference to other information, Risk management	jpcor_cor	ReferenceToOtherInformationRiskManagement	xbri:stringItemType	xbri:item	instant	false	6	
Metrics and targets	Metrics and targets [text block]	jpcor_cor	MetricsAndTargetsTextBlock	nonnum:textBlockItem	xbri:item	instant	false	5	
Reference to other information	Reference to other information, Metrics and targets	jpcor_cor	ReferenceToOtherInformationMetricsAndTargets	xbri:stringItemType	xbri:item	instant	false	6	
Description of metrics related to policy on development of human resources and internal environment, and targets and performance using such metrics	Description of metrics related to policy on development of human resources and internal environment, and targets and performance using such metrics, Metrics and targets [text block]	jpcor_cor	DescriptionOfMetricsRelatedToPolicyOnDevelopmentOfHumanResourcesAndInternalEnvironmentAndTargetsAndPerformanceUsingSuchMetricsMetricsAndTargetsTextBlock	nonnum:textBlockItem	xbri:item	instant	false	8	
Reference to other information	Reference to other information	jpcor_cor	ReferenceToOtherInformation	xbri:stringItemType	xbri:item	instant	false	5	

Source: JFSA EDINET site “Taxonomy element list” [Download link](#) © Copyright 2014 Financial Services Agency, The Japanese Government [Link](#)



JICPA's activities related to electronic disclosure

Documents related to electronic disclosure

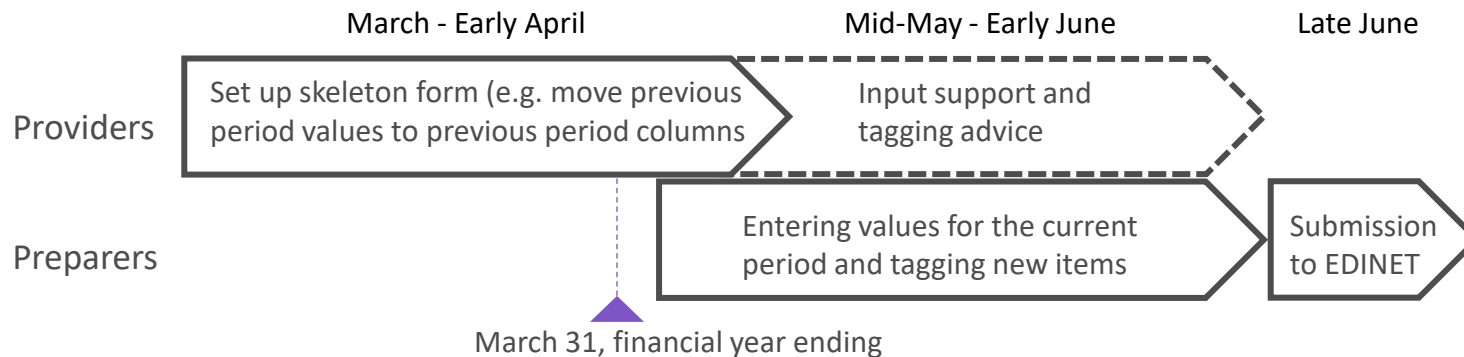
- When changes in electronic disclosure are likely to affect the work of CPAs, JICPA creates and publishes practical guidelines and research documents that provide reference information for CPAs' work.

Practical guidelines / Research documents	Status
Overview of the New EDINET and Points to Note for Auditors Regarding XBRL Data (April 2014)	Expire in April 2023
Practical Guideline on Agreed-Upon Procedures for XBRL Data in Electronic Disclosure Documents (Jan 2018)	Link
Q&A regarding Agreed-Upon Procedures for XBRL Data in Electronic Disclosure Documents (Jan 2018)	Link
Research document on basic knowledge of EDINET and XBRL tagging of audit reports (April 2023, originally published in February 2021)	Link

Understanding the disclosure documents preparation process

- It is important for CPAs to understand the process by which filing companies prepare their disclosure documents.
- Most preparers in Japan are using the disclosure support system when preparing their disclosure documents.
- The disclosure support system is provided by a disclosure solution provider as a SaaS.
- Annual securities reports in Japan generally have a fixed format, so they are prepared using last year's form and updated to reflect this year's content (See slide 16).

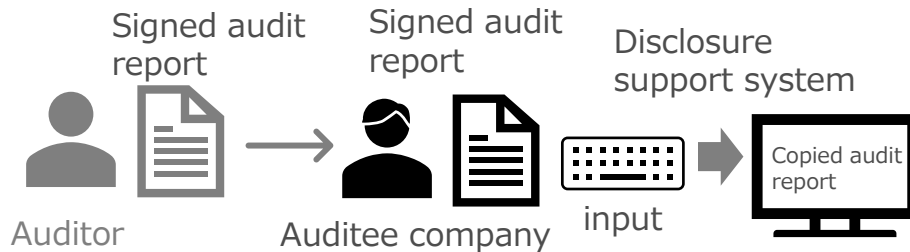
Annual securities report preparation process for companies with fiscal year endings in March



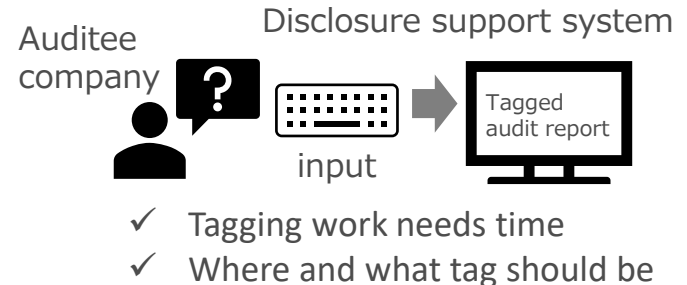
Relationship between the original audit report and the audit report submitted to EDINET

- After completing the audit, the auditor will submit an audit report to the company, which can be either a signed paper audit report or an electronic audit report (PDF) with an electronic signature.
- The company keeps the original audit report in-house, and the audit report submitted to EDINET is entered into the disclosure support system by company staff based on the original audit report.
- XBRL Tagging to KAM on an audit report submitted to EDINET begun since 2021. Therefore, JCIPA has examined the impact of this and published a research document to help their work as a practical reference for auditors.

Before KAM tagging

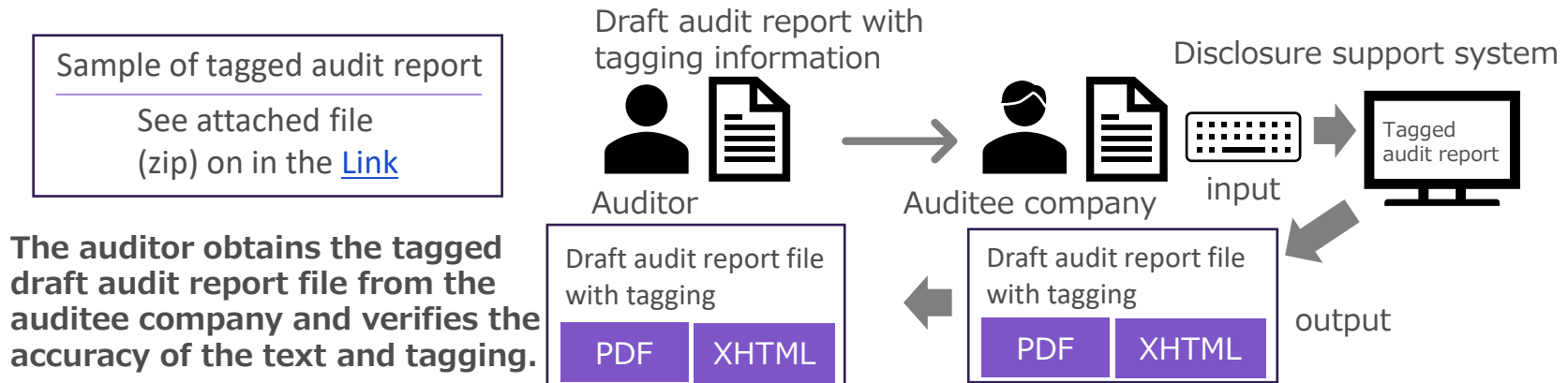


After KAM tagging



Auditor's support in audit reports submitted to EDINET

- The auditor is expected to pay attention to the series of processes from the submission of the draft audit report to the auditee company to the submission of the audit report to EDINET.
- The auditor provide the auditee company with a draft audit report early, and at the same time, provide information on where to put the XBRL tag in electronic audit report.
- To make it easier for auditors to provide auditee companies with tagging information for audit reports, JICPA has published a sample of tagging for audit reports using the comment function of word processing software.



List of tagging elements for audit reports in EDINET Taxonomy

- The elements of an audit report are included in the annual securities report tree of the EDINET Taxonomy.

Some elements related to audit report (KAM) from the EDINET Taxonomy element list

English Standard label	English Vorbose label	Prefix	Element	type	substitutionGroup	periodType	balance	abstract	depth
Independent auditor's report	Independent auditor's report [heading]	jpcrp_cor	IndependentAuditorsReportHeading	xbri:stringItemType	iod:identifierItem	duration		true	1
Independent auditor's report	Independent auditor's report, Consolidated [text block]	jpcrp_cor	IndependentAuditorsReportConsolidatedTextBlock	nonnum:textBlockItemType	xbri:item	instant		false	2
Independent auditor's report	Independent auditor's report, Non-consolidated [text block]	jpcrp_cor	IndependentAuditorsReportNonConsolidatedTextBlock	nonnum:textBlockItemType	xbri:item	instant		false	2
900010 Independent auditor's report KAM (jpcrp.900010-001.2024-11-01.pre.xml)									
Independent auditor's report	Independent auditor's report [heading]	jpcrp_cor	IndependentAuditorsReportHeading	xbri:stringItemType	iod:identifierItem	duration		true	0
Key audit matters – detail	Key audit matters – detail [abstract]	jpcrp_cor	KeyAuditMattersDetailAbstract	xbri:stringItemType	xbri:item	duration		true	1
Key audit matters	Key audit matters [table]	jpcrp_cor	KeyAuditMattersTable	xbri:stringItemType	xbri:hypercubeItem	duration		true	2
Sequential numbers	Sequential numbers [axis]	jpcrp_cor	SequentialNumbersAxis	xbri:stringItemType	xbri:dimensionItem	duration		true	3
Row 1	Row 1 [member]	jpcrp_cor	Row1Member	nonnum:domainItemType	xbri:item	duration		true	4
Row 2	Row 2 [member]	jpcrp_cor	Row2Member	nonnum:domainItemType	xbri:item	duration		true	4
Row 3	Row 3 [member]	jpcrp_cor	Row3Member	nonnum:domainItemType	xbri:item	duration		true	4
Key audit matters	Key audit matters, Consolidated [line items]	jpcrp_cor	KeyAuditMattersConsolidatedLineItems	xbri:stringItemType	xbri:item	duration		true	2
Short description	Short description, KAM, Consolidated	jpcrp_cor	ShortDescriptionKAMConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference	Reference, KAM, Consolidated	jpcrp_cor	ReferenceKAMConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference 2	Reference 2, KAM, Consolidated	jpcrp_cor	Reference2KAMConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference 3	Reference 3, KAM, Consolidated	jpcrp_cor	Reference3KAMConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference 4	Reference 4, KAM, Consolidated	jpcrp_cor	Reference4KAMConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference 5	Reference 5, KAM, Consolidated	jpcrp_cor	Reference5KAMConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Description (including reason)	Description (including reason), KAM, Consolidated [text block]	jpcrp_cor	DescriptionIncludingReasonKAMConsolidatedTextBlock	nonnum:textBlockItemType	xbri:item	instant		false	3
Auditor's response	Auditor's response, KAM, Consolidated [text block]	jpcrp_cor	AuditorsResponseKAMConsolidatedTextBlock	nonnum:textBlockItemType	xbri:item	instant		false	3
Key audit matters	Key audit matters, Non-consolidated [line items]	jpcrp_cor	KeyAuditMattersNonConsolidatedLineItems	xbri:stringItemType	xbri:item	duration		true	2
Short description	Short description, KAM, Non-consolidated	jpcrp_cor	ShortDescriptionKAMNonConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference	Reference, KAM, Non-consolidated	jpcrp_cor	ReferenceKAMNonConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference 2	Reference 2, KAM, Non-consolidated	jpcrp_cor	Reference2KAMNonConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference 3	Reference 3, KAM, Non-consolidated	jpcrp_cor	Reference3KAMNonConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference 4	Reference 4, KAM, Non-consolidated	jpcrp_cor	Reference4KAMNonConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Reference 5	Reference 5, KAM, Non-consolidated	jpcrp_cor	Reference5KAMNonConsolidated	xbri:stringItemType	xbri:item	instant		false	3
Description (including reason)	Description (including reason), KAM, Non-consolidated [text block]	jpcrp_cor	DescriptionIncludingReasonKAMNonConsolidatedTextBlock	nonnum:textBlockItemType	xbri:item	instant		false	3
Auditor's response	Auditor's response, KAM, Non-consolidated [text block]	jpcrp_cor	AuditorsResponseKAMNonConsolidatedTextBlock	nonnum:textBlockItemType	xbri:item	instant		false	3
Same as KAM for consolidated FS	Same as KAM for consolidated FS, KAM, Non-consolidated [text block]	jpcrp_cor	SameAsKAMForConsolidatedFSKAMNonConsolidatedTextBlock	nonnum:textBlockItemType	xbri:item	instant		false	3

Source: JFSA EDINET site “Taxonomy element list” [Download link](#) © Copyright 2014 Financial Services Agency, The Japanese Government [Link](#)

XBRL tagging in audit reports

- This is an image of XBRL tagging in an audit report.

References to Note

Independent auditor's report [text block]

<u>Independent auditor's audit report</u>		MM DD, YYYY
○○ Corporation Board of Directors	Name of the audit firm ○○ Audit Corporation	
	○○ Office Senior partner	Signer Certified public accountant ○○ ○○
	Senior partner	Certified public accountant ○○ ○○
<Consolidated Financial Statement Audit>		
Audit Opinion Our audit firm is...		
Basis for Audit Opinion Our audit firm is...		
Key audit matters [text block]		
Key audit matters The main audit considerations are matters that the auditor judges to be particularly important as a professional expert in the audit of the consolidated financial statements for the current consolidated fiscal year. The main audit considerations are matters that were dealt with in the process of conducting the audit of the entire consolidated financial statements and the formation of audit opinions, and the audit firm does not express opinions on these matters		
Overview [text block]		

Short description (heading) ○○○○	
Key audit matters Contents and reasons for decision	Auditor's Response
As stated in Note 10 to the consolidated financial statements, the Company has reported that the matter fell under the main audit considerations.	Our audit firm is Auditor's response [text block]
Other information [text block] Other information contained in the securities report is ... There are no other matters that the Audit Firm should report.	
Responsibilities of management, Audit & Supervisory Board Members, and the Audit & Supervisory Board for consolidated financial statements The responsibility of the management is ... Auditors' responsibilities in auditing consolidated financial statements The auditor's responsibility is based on the audit conducted by the auditor.	
< Compensation Related Information > The amount of remuneration based on audit certification work and non-audit work for the Company and its subsidiaries for the current consolidated fiscal year for the Audit Firm and persons belonging to the same network as the Audit Firm is XX million yen and XX million yen, respectively. Fee-related information [text block] Conflict of interest There is no conflict of interest between the Company and its consolidated subsidiaries and the Audit Firm or the senior partners (Note 5) that should be stated in accordance with the provisions of the Certified Public Accountants Act.	

How to use the tagged data of KAM ?

- XBRL International conducted an analysis using the digital KAM data in 2022 and came up with some interesting insights.
- There are many possibilities for analyzing text information, but the important thing is that by tagging it, you can begin analysis without any preprocessing.

Insights from Japan's Digitally Tagged KAMs

- 1 – The Big Themes ([Link](#))
- 2 – Industry Trends and Interesting Outliers ([Link](#))
- 3 – Seeing Similarity in Text Disclosures ([Link](#))
- 4 – Granular narrative tags are more useful ([Link](#))

Source : XBRL International Website

Reference Websites

- JICPA

- Technology Committee Research document No. 9: Research document on basic knowledge of EDINET and XBRL tagging of audit reports
https://jicpa.or.jp/specialized_field/20230420qqz.html
- Practical Guideline for Professional Practices 4453: Practical Guideline on Agreed-Upon Procedures for XBRL Data in Electronic Disclosure Documents
https://jicpa.or.jp/specialized_field/2-24-4453-2-20250723.pdf
- Professional Practice Guidelines 4400 Practical Guidance No. 2: Q&A regarding Agreed-Upon Procedures for XBRL Data in Electronic Disclosure Documents (Practical Guidance)"
https://jicpa.or.jp/specialized_field/2-24-4400g_2-2-20221013.pdf
- What is XBRL ?
https://jicpa.or.jp/specialized_field/xbrl/

- EDINET

- About EDINET <https://www.fsa.go.jp/search/>
- EDINET Search <https://disclosure2.edinet-fsa.go.jp/WEEK0010.aspx>
- EDINET Guides <https://disclosure2dl.edinet-fsa.go.jp/guide/static/disclosure/WZEK0110.html>

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