

【表紙】

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| 【提出書類】 | 有価証券報告書の訂正報告書 |
| 【根拠条文】 | 金融商品取引法第24条の2第1項 |
| 【提出先】 | 関東財務局長 |
| 【提出日】 | 平成24年3月23日 |
| 【事業年度】 | 第169期（自平成20年4月1日至平成21年3月31日） |
| 【会社名】 | 日本坩堝株式会社 |
| 【英訳名】 | Nippon Crucible Co., Ltd. |
| 【代表者の役職氏名】 | 代表取締役社長 大久保 正志 |
| 【本店の所在の場所】 | 東京都渋谷区恵比寿一丁目21番3号 |
| 【電話番号】 | 03(3443)5551（代表） |
| 【事務連絡者氏名】 | 取締役経理部長 坂本 信治 |
| 【最寄りの連絡場所】 | 東京都渋谷区恵比寿一丁目21番3号 |
| 【電話番号】 | 03(3443)5551（代表） |
| 【事務連絡者氏名】 | 取締役経理部長 坂本 信治 |
| 【縦覧に供する場所】 | 日本坩堝株式会社 大阪支店 （東大阪市稲田上町一丁目2番22号） 株式会社東京証券取引所 （東京都中央区日本橋兜町2番1号） |

当社大阪支店は、会社法第911条第3項第3号に掲げる支店として同項の規定により登記されているものではありませんが、特に便宜をはかるため備え置き、公衆の縦覧に供することといたしました。

1【有価証券報告書の訂正報告書の提出理由】

平成21年6月29日に提出しました第169期（自平成20年4月1日至平成21年3月31日）有価証券報告書の記載事項の一部に訂正すべき事項がありましたので、これを訂正するため有価証券報告書の訂正報告書を提出するものであります。

2【訂正事項】

第一部 企業情報

第5 経理の状況

1 連結財務諸表等

(1) 連結財務諸表

注記事項

(税効果会計関係)

3【訂正箇所】

訂正箇所は_____を付して表示しております。

第一部【企業情報】

第5【経理の状況】

1【連結財務諸表等】

(1)【連結財務諸表】

【注記事項】

(税効果会計関係)

(訂正前)

| 前連結会計年度 (平成20年3月31日) | 当連結会計年度 (平成21年3月31日) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-----------|----------------|--------|------------|--------|------------|--------|-------|-------|-----------|--------|-------|--------|-----------|-------|----------|--------|-----|--------|----------|------------------|--------|--------|----------|------------------|--------------|----------|--------------------|-------|-----|----|----------|-----------------|-----------|------------------|---------------|----------|---------------|---------|---|---------|-----------|-----------|--------|-------|--------|-------|--------|-------|-------|-----------|--------|-------|--------|-----------|-----|--------------|-------|----------|--------|-----|--------|----------|------------------|--------|--------|----------|------------------|--------------------|-----|-----|-----|----------|--------------|-----------|------------------|---------------|----------|---------------|---------|
| <p>1 繰延税金資産及び繰延税金負債の発生の主な原因別内訳</p> <p>(繰延税金資産)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>退職給付引当金限度超過額</td><td style="text-align: right;">309,614千円</td></tr> <tr><td>役員退職慰労引当金限度超過額</td><td style="text-align: right;">34,385</td></tr> <tr><td>貸倒引当金限度超過額</td><td style="text-align: right;">39,632</td></tr> <tr><td>賞与引当金限度超過額</td><td style="text-align: right;">58,919</td></tr> <tr><td>未払事業税</td><td style="text-align: right;">7,059</td></tr> <tr><td>ゴルフ会員権評価損</td><td style="text-align: right;">20,071</td></tr> <tr><td>株式評価損</td><td style="text-align: right;">11,294</td></tr> <tr><td>棚卸資産未実現利益</td><td style="text-align: right;">4,145</td></tr> <tr><td>子会社繰越欠損金</td><td style="text-align: right;">15,729</td></tr> <tr><td>その他</td><td style="text-align: right;">14,426</td></tr> <tr><td>繰延税金資産小計</td><td style="text-align: right;"><u>506,984千円</u></td></tr> <tr><td>評価性引当額</td><td style="text-align: right;">70,129</td></tr> <tr><td>繰延税金資産合計</td><td style="text-align: right;"><u>436,855千円</u></td></tr> </table> <p>(繰延税金負債)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>その他有価証券評価差額金</td><td style="text-align: right;">48,866千円</td></tr> <tr><td>債権債務の消去に伴う貸倒引当金の取崩</td><td style="text-align: right;">1,094</td></tr> <tr><td>その他</td><td style="text-align: right;">12</td></tr> <tr><td>繰延税金負債合計</td><td style="text-align: right;"><u>49,972千円</u></td></tr> <tr><td>繰延税金資産の純額</td><td style="text-align: right;"><u>386,883千円</u></td></tr> </table> <p>繰延税金資産の純額は、連結貸借対照表の以下の項目に含まれております。</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>流動資産 - 繰延税金資産</td><td style="text-align: right;">84,893千円</td></tr> <tr><td>固定資産 - 繰延税金資産</td><td style="text-align: right;">301,990</td></tr> </table> | 退職給付引当金限度超過額 | 309,614千円 | 役員退職慰労引当金限度超過額 | 34,385 | 貸倒引当金限度超過額 | 39,632 | 賞与引当金限度超過額 | 58,919 | 未払事業税 | 7,059 | ゴルフ会員権評価損 | 20,071 | 株式評価損 | 11,294 | 棚卸資産未実現利益 | 4,145 | 子会社繰越欠損金 | 15,729 | その他 | 14,426 | 繰延税金資産小計 | <u>506,984千円</u> | 評価性引当額 | 70,129 | 繰延税金資産合計 | <u>436,855千円</u> | その他有価証券評価差額金 | 48,866千円 | 債権債務の消去に伴う貸倒引当金の取崩 | 1,094 | その他 | 12 | 繰延税金負債合計 | <u>49,972千円</u> | 繰延税金資産の純額 | <u>386,883千円</u> | 流動資産 - 繰延税金資産 | 84,893千円 | 固定資産 - 繰延税金資産 | 301,990 | <p>1 繰延税金資産及び繰延税金負債の発生の主な原因別内訳</p> <p>(繰延税金資産)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>退職給付引当金</td><td style="text-align: right;">306,308千円</td></tr> <tr><td>役員退職慰労引当金</td><td style="text-align: right;">39,083</td></tr> <tr><td>貸倒引当金</td><td style="text-align: right;">44,199</td></tr> <tr><td>賞与引当金</td><td style="text-align: right;">36,779</td></tr> <tr><td>未払事業税</td><td style="text-align: right;">3,756</td></tr> <tr><td>ゴルフ会員権評価損</td><td style="text-align: right;">20,071</td></tr> <tr><td>株式評価損</td><td style="text-align: right;">84,194</td></tr> <tr><td>棚卸資産未実現利益</td><td style="text-align: right;">980</td></tr> <tr><td>その他有価証券評価差額金</td><td style="text-align: right;">9,845</td></tr> <tr><td>子会社繰越欠損金</td><td style="text-align: right;">16,953</td></tr> <tr><td>その他</td><td style="text-align: right;">10,803</td></tr> <tr><td>繰延税金資産小計</td><td style="text-align: right;"><u>571,011千円</u></td></tr> <tr><td>評価性引当額</td><td style="text-align: right;">90,397</td></tr> <tr><td>繰延税金資産合計</td><td style="text-align: right;"><u>480,614千円</u></td></tr> </table> <p>(繰延税金負債)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>債権債務の消去に伴う貸倒引当金の取崩</td><td style="text-align: right;">932</td></tr> <tr><td>その他</td><td style="text-align: right;">290</td></tr> <tr><td>繰延税金負債合計</td><td style="text-align: right;"><u>642千円</u></td></tr> <tr><td>繰延税金資産の純額</td><td style="text-align: right;"><u>479,972千円</u></td></tr> </table> <p>繰延税金資産の純額は、連結貸借対照表の以下の項目に含まれております。</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>流動資産 - 繰延税金資産</td><td style="text-align: right;">44,914千円</td></tr> <tr><td>固定資産 - 繰延税金資産</td><td style="text-align: right;">435,058</td></tr> </table> | 退職給付引当金 | 306,308千円 | 役員退職慰労引当金 | 39,083 | 貸倒引当金 | 44,199 | 賞与引当金 | 36,779 | 未払事業税 | 3,756 | ゴルフ会員権評価損 | 20,071 | 株式評価損 | 84,194 | 棚卸資産未実現利益 | 980 | その他有価証券評価差額金 | 9,845 | 子会社繰越欠損金 | 16,953 | その他 | 10,803 | 繰延税金資産小計 | <u>571,011千円</u> | 評価性引当額 | 90,397 | 繰延税金資産合計 | <u>480,614千円</u> | 債権債務の消去に伴う貸倒引当金の取崩 | 932 | その他 | 290 | 繰延税金負債合計 | <u>642千円</u> | 繰延税金資産の純額 | <u>479,972千円</u> | 流動資産 - 繰延税金資産 | 44,914千円 | 固定資産 - 繰延税金資産 | 435,058 |
| 退職給付引当金限度超過額 | 309,614千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 役員退職慰労引当金限度超過額 | 34,385 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 貸倒引当金限度超過額 | 39,632 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 賞与引当金限度超過額 | 58,919 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 未払事業税 | 7,059 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ゴルフ会員権評価損 | 20,071 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 株式評価損 | 11,294 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 棚卸資産未実現利益 | 4,145 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 子会社繰越欠損金 | 15,729 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他 | 14,426 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産小計 | <u>506,984千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 評価性引当額 | 70,129 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産合計 | <u>436,855千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他有価証券評価差額金 | 48,866千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 債権債務の消去に伴う貸倒引当金の取崩 | 1,094 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他 | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金負債合計 | <u>49,972千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産の純額 | <u>386,883千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 流動資産 - 繰延税金資産 | 84,893千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 固定資産 - 繰延税金資産 | 301,990 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 退職給付引当金 | 306,308千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 役員退職慰労引当金 | 39,083 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 貸倒引当金 | 44,199 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 賞与引当金 | 36,779 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 未払事業税 | 3,756 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ゴルフ会員権評価損 | 20,071 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 株式評価損 | 84,194 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 棚卸資産未実現利益 | 980 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他有価証券評価差額金 | 9,845 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 子会社繰越欠損金 | 16,953 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他 | 10,803 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産小計 | <u>571,011千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 評価性引当額 | 90,397 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産合計 | <u>480,614千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 債権債務の消去に伴う貸倒引当金の取崩 | 932 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他 | 290 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金負債合計 | <u>642千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産の純額 | <u>479,972千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 流動資産 - 繰延税金資産 | 44,914千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 固定資産 - 繰延税金資産 | 435,058 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>2 法定実効税率と税効果会計適用後の法人税等の負担率との差異の原因となった主な項目別の内訳</p> <p>法定実効税率と税効果会計適用後の法人税等の負担率との間の差異が法定実効税率の100分の5以下であるため、注記を省略しております。</p> | <p>2 法定実効税率と税効果会計適用後の法人税等の負担率との差異の原因となった主な項目別の内訳</p> <p>当連結会計年度において、税金等調整前当期純損失を計上しているため、記載を省略しております。</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

(訂正後)

| 前連結会計年度 (平成20年3月31日) | 当連結会計年度 (平成21年3月31日) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------------|-----------|----------------|--------|------------|--------|------------|--------|-------|-------|-----------|--------|-------|--------|-----------|-------|----------|--------|-----|--------|----------|------------------|--------|---------------|----------|------------------|--------------|----------|--------------------|-------|-----|----|----------|-----------------|-----------|------------------|---------------|----------|---------------|---------|---|---------|-----------|-----------|--------|-------|--------|-------|--------|-------|-------|-----------|--------|-------|--------|-----------|-----|--------------|-------|-------|--------|-----|--------|----------|------------------|--------|----------------|----------|------------------|--------------------|-------|-----|-----|----------|--------------|-----------|------------------|---------------|----------|---------------|---------|
| <p>1 繰延税金資産及び繰延税金負債の発生の主な原因別内訳</p> <p>(繰延税金資産)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>退職給付引当金限度超過額</td><td style="text-align: right;">309,614千円</td></tr> <tr><td>役員退職慰労引当金限度超過額</td><td style="text-align: right;">34,385</td></tr> <tr><td>貸倒引当金限度超過額</td><td style="text-align: right;">39,632</td></tr> <tr><td>賞与引当金限度超過額</td><td style="text-align: right;">58,919</td></tr> <tr><td>未払事業税</td><td style="text-align: right;">7,059</td></tr> <tr><td>ゴルフ会員権評価損</td><td style="text-align: right;">20,071</td></tr> <tr><td>株式評価損</td><td style="text-align: right;">11,294</td></tr> <tr><td>棚卸資産未実現利益</td><td style="text-align: right;">4,145</td></tr> <tr><td>子会社繰越欠損金</td><td style="text-align: right;">15,729</td></tr> <tr><td>その他</td><td style="text-align: right;">14,426</td></tr> <tr><td>繰延税金資産小計</td><td style="text-align: right;"><u>506,984千円</u></td></tr> <tr><td>評価性引当額</td><td style="text-align: right;"><u>70,129</u></td></tr> <tr><td>繰延税金資産合計</td><td style="text-align: right;"><u>436,855千円</u></td></tr> </table> <p>(繰延税金負債)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>その他有価証券評価差額金</td><td style="text-align: right;">48,866千円</td></tr> <tr><td>債権債務の消去に伴う貸倒引当金の取崩</td><td style="text-align: right;">1,094</td></tr> <tr><td>その他</td><td style="text-align: right;">12</td></tr> <tr><td>繰延税金負債合計</td><td style="text-align: right;"><u>49,972千円</u></td></tr> <tr><td>繰延税金資産の純額</td><td style="text-align: right;"><u>386,883千円</u></td></tr> </table> <p>繰延税金資産の純額は、連結貸借対照表の以下の項目に含まれております。</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>流動資産 - 繰延税金資産</td><td style="text-align: right;">84,893千円</td></tr> <tr><td>固定資産 - 繰延税金資産</td><td style="text-align: right;">301,990</td></tr> </table> <p>2 法定実効税率と税効果会計適用後の法人税等の負担率との差異の原因となった主な項目別の内訳 法定実効税率と税効果会計適用後の法人税等の負担率との間の差異が法定実効税率の100分の5以下であるため、注記を省略しております。</p> | 退職給付引当金限度超過額 | 309,614千円 | 役員退職慰労引当金限度超過額 | 34,385 | 貸倒引当金限度超過額 | 39,632 | 賞与引当金限度超過額 | 58,919 | 未払事業税 | 7,059 | ゴルフ会員権評価損 | 20,071 | 株式評価損 | 11,294 | 棚卸資産未実現利益 | 4,145 | 子会社繰越欠損金 | 15,729 | その他 | 14,426 | 繰延税金資産小計 | <u>506,984千円</u> | 評価性引当額 | <u>70,129</u> | 繰延税金資産合計 | <u>436,855千円</u> | その他有価証券評価差額金 | 48,866千円 | 債権債務の消去に伴う貸倒引当金の取崩 | 1,094 | その他 | 12 | 繰延税金負債合計 | <u>49,972千円</u> | 繰延税金資産の純額 | <u>386,883千円</u> | 流動資産 - 繰延税金資産 | 84,893千円 | 固定資産 - 繰延税金資産 | 301,990 | <p>1 繰延税金資産及び繰延税金負債の発生の主な原因別内訳</p> <p>(繰延税金資産)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>退職給付引当金</td><td style="text-align: right;">344,922千円</td></tr> <tr><td>役員退職慰労引当金</td><td style="text-align: right;">45,185</td></tr> <tr><td>貸倒引当金</td><td style="text-align: right;">45,294</td></tr> <tr><td>賞与引当金</td><td style="text-align: right;">44,554</td></tr> <tr><td>未払事業税</td><td style="text-align: right;">3,756</td></tr> <tr><td>ゴルフ会員権評価損</td><td style="text-align: right;">20,071</td></tr> <tr><td>株式評価損</td><td style="text-align: right;">84,194</td></tr> <tr><td>棚卸資産未実現利益</td><td style="text-align: right;">980</td></tr> <tr><td>その他有価証券評価差額金</td><td style="text-align: right;">9,845</td></tr> <tr><td>繰越欠損金</td><td style="text-align: right;">38,970</td></tr> <tr><td>その他</td><td style="text-align: right;">13,575</td></tr> <tr><td>繰延税金資産小計</td><td style="text-align: right;"><u>649,386千円</u></td></tr> <tr><td>評価性引当額</td><td style="text-align: right;"><u>168,772</u></td></tr> <tr><td>繰延税金資産合計</td><td style="text-align: right;"><u>480,614千円</u></td></tr> </table> <p>(繰延税金負債)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>債権債務の消去に伴う貸倒引当金の取崩</td><td style="text-align: right;">932千円</td></tr> <tr><td>その他</td><td style="text-align: right;">290</td></tr> <tr><td>繰延税金負債合計</td><td style="text-align: right;"><u>642千円</u></td></tr> <tr><td>繰延税金資産の純額</td><td style="text-align: right;"><u>479,972千円</u></td></tr> </table> <p>繰延税金資産の純額は、連結貸借対照表の以下の項目に含まれております。</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>流動資産 - 繰延税金資産</td><td style="text-align: right;">44,914千円</td></tr> <tr><td>固定資産 - 繰延税金資産</td><td style="text-align: right;">435,058</td></tr> </table> <p>2 法定実効税率と税効果会計適用後の法人税等の負担率との差異の原因となった主な項目別の内訳 当連結会計年度において、税金等調整前当期純損失を計上しているため、記載を省略しております。</p> | 退職給付引当金 | 344,922千円 | 役員退職慰労引当金 | 45,185 | 貸倒引当金 | 45,294 | 賞与引当金 | 44,554 | 未払事業税 | 3,756 | ゴルフ会員権評価損 | 20,071 | 株式評価損 | 84,194 | 棚卸資産未実現利益 | 980 | その他有価証券評価差額金 | 9,845 | 繰越欠損金 | 38,970 | その他 | 13,575 | 繰延税金資産小計 | <u>649,386千円</u> | 評価性引当額 | <u>168,772</u> | 繰延税金資産合計 | <u>480,614千円</u> | 債権債務の消去に伴う貸倒引当金の取崩 | 932千円 | その他 | 290 | 繰延税金負債合計 | <u>642千円</u> | 繰延税金資産の純額 | <u>479,972千円</u> | 流動資産 - 繰延税金資産 | 44,914千円 | 固定資産 - 繰延税金資産 | 435,058 |
| 退職給付引当金限度超過額 | 309,614千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 役員退職慰労引当金限度超過額 | 34,385 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 貸倒引当金限度超過額 | 39,632 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 賞与引当金限度超過額 | 58,919 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 未払事業税 | 7,059 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ゴルフ会員権評価損 | 20,071 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 株式評価損 | 11,294 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 棚卸資産未実現利益 | 4,145 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 子会社繰越欠損金 | 15,729 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他 | 14,426 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産小計 | <u>506,984千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 評価性引当額 | <u>70,129</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産合計 | <u>436,855千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他有価証券評価差額金 | 48,866千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 債権債務の消去に伴う貸倒引当金の取崩 | 1,094 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他 | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金負債合計 | <u>49,972千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産の純額 | <u>386,883千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 流動資産 - 繰延税金資産 | 84,893千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 固定資産 - 繰延税金資産 | 301,990 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 退職給付引当金 | 344,922千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 役員退職慰労引当金 | 45,185 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 貸倒引当金 | 45,294 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 賞与引当金 | 44,554 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 未払事業税 | 3,756 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ゴルフ会員権評価損 | 20,071 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 株式評価損 | 84,194 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 棚卸資産未実現利益 | 980 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他有価証券評価差額金 | 9,845 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰越欠損金 | 38,970 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他 | 13,575 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産小計 | <u>649,386千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 評価性引当額 | <u>168,772</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産合計 | <u>480,614千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 債権債務の消去に伴う貸倒引当金の取崩 | 932千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他 | 290 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金負債合計 | <u>642千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 繰延税金資産の純額 | <u>479,972千円</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 流動資産 - 繰延税金資産 | 44,914千円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 固定資産 - 繰延税金資産 | 435,058 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |