May 11, 2011
Corporate Name: Asahi Glass Co., Ltd.
(Code Number: 5201; TSE 1st section)
(URL: http://www.agc.com)
President & CEO: Kazuhiko Ishimura
Contact: Toshihiro Ueda, General Manager,
Corporate Communications & Investor Relations
(Tel: +81-3-3218-5509)

Consolidated Financial Results for the Three Months ended March 31, 2011

(Fractions less than one million yen are rounded off.)

1. Financial results for the three months ended March 31, 2011 (January 1 through March 31, 2011)

(1) Consolidated operating results

	For the three months ended March 31, 2011		For the three months ended March 31, 2010	
	Millions of yen	%	Millions of yen	%
Net sales	308,591	(2.1)	315,094	33.3
Operating income	54,135	0.4	53,934	−
Ordinary income	57,974	3.4	56,059	−
Net income (loss)	38,439	(3.3)	39,733	−
Net income (loss) per share - basic (yen)	32.94		34.03	
Net income per share - fully diluted (yen)	30.53		31.56	

Note: Percentage (%) figures show changes from the previous year's corresponding period.

(2) Consolidated financial position

	FY2011 first quarter (as of March 31, 2011)	FY2010 (as of December 31, 2010)
Total assets (Millions of yen)	1,789,129	1,764,038
Total net assets (Millions of yen)	893,890	849,815
Equity ratio (%)	47.6	45.8
Net assets per share (yen)	729.37	692.59

Reference: Total Shareholder's Equity at -End of FY2011 first quarter: 851,126 million yen
-End of FY2010: 808,242 million yen

2. Dividends

(Unit: yen)

	FY2010	FY2011	FY2011 (forecast)
End of first quarter	−	−	―――
End of second quarter	12.00	―――	13.00
End of third quarter	−	―――	−
End of fiscal year	14.00	―――	13.00
Total	26.00	―――	26.00

Note: Revision of the forecast during this quarter: No

3. Forecast for FY2011 (January 1 through December 31, 2011)

	First half		Full year	
	Millions of yen	%	Millions of yen	%
Net sales	600,000	△6.5	1,280,000	△0.7
Operating income	95,000	△17.3	200,000	△12.7
Ordinary income	95,000	△15.5	195,000	△14.0
Net income	55,000	△26.0	115,000	△6.6
Net income per share (yen)	47.13		98.55	

Note: Revision of the forecast for FY2011 consolidated operating results during this quarter: Yes

4. Others (For details, refer to "2. Other Information" in Attached Documents, beginning on page 5.)

(1) Changes in significant subsidiaries during this quarter: No

(Note) This item indicates whether there were changes in significant subsidiaries affecting the scope of consolidation during this quarter.

(2) Adoption of simplified accounting methods and/or accounting methods particular to the preparation of quarterly financial statements: Yes

(Note) This item indicates whether there was adoption of simplified accounting methods and/or special accounting methods for presenting quarterly consolidated financial statements.

(3) Changes in accounting policies, procedures and presentation methods for quarterly financial statements

i. Changes resulting from revisions to accounting standards: Yes

ii. Other changes: No

(Note) This item indicates whether there were changes of accounting policies applied, procedures and disclosures for presenting quarterly consolidated financial statements, described in "Changes in key accounting standards for quarterly consolidated financial statements."

(4) Number of shares issued (common stock)

i. Number of shares issued (including treasury stock) at the end of the period	
-FY2011 first quarter (as of March 31, 2011):	1,186,705,905
-FY2010 (as of December 31, 2010):	1,186,705,905
ii. Number of treasury stock at the end of the period	
-FY2011 first quarter (as of March 31, 2011):	19,768,307
-FY2010 (as of December 31, 2010):	19,722,989
iii. Average number of shares issued during the period	
-For the three months ended March 31, 2011:	1,166,950,296
-For the three months ended March 31, 2010:	1,167,570,089

*Appropriate Use of Forecast and Other Information and Other Matters

The above-mentioned forecast reflects management's assumptions on the basis of currently available information, as such, contain risks and uncertainties. For matters concerning the above forecast, please see "(3) Qualitative Information Regarding the Forecast for Consolidated Operating Results" in "1. Qualitative Information Regarding Financial Statements" in Attached Documents on page 3.

(Attached Documents)

INDEX

Supplementary material is available on our website.

1. Qualitative Information Regarding Financial Statements

(1) Qualitative Information Regarding Consolidated Operating Results

(i) Overview of consolidated business results for the first quarter of the fiscal year ending December 2011

For the first quarter of fiscal 2011 (from January 1, 2011 to March 31, 2011), the global economic environment surrounding the Company and its consolidated subsidiaries (hereinafter collectively referred to as the “AGC Group” or simply as the “Group”) is characterized by a gradual recovery in developed countries and economic expansion in emerging countries. In China and other Asian countries, economic expansion continued due to solid domestic demand as well as increases in exports. In Europe, while economic stagnation continued in the countries which pursued tight fiscal policies, a gradual recovery was seen in Germany and some other countries driven by exports to meet the demand in emerging countries. In the United States, the economy recovered gradually, supported by consumer spending. In Japan, on the other hand, the economy recovered gradually with improvements in exports and production; however, the earthquake and tsunami disaster struck eastern Japan in March affected companies’ production activities and consumer confidence.

Under such a business environment, the AGC Group posted net sales of 308.6 billion yen for the first quarter of fiscal 2011, a 6.5 billion yen or 2.1% decrease from the corresponding period of the previous year. Operating income increased by 0.2 billion yen or 0.4 % year-on-year to 54.1 billion yen, and ordinary income increased by 1.9 billion yen or 3.4% to 58.0 billion yen. Net income was 38.4 billion yen, a 1.3 billion yen or 3.3% decrease on a year-on-year basis.

(ii) Overview by reportable segment for the first quarter of the fiscal year ending December 2011

- Glass

Demand for architectural glass continued to stay on a gradual recovery trend in Japan, Asia and Europe, while demand in North America remained sluggish. Shipments of architectural glass decreased in all regions compared to the previous quarter due to seasonal factors. In Japan, shipments fell in March as the production facility for architectural glass was partially damaged by the earthquake in eastern Japan.

In the automotive glass business, demand was heading for recovery in Europe, Asia, and North America; however, the shipments in Japan declined due to the termination of government subsidies for eco-friendly car purchases and impacts of the earthquake disaster.

Shipments of glass for solar power systems remained at the same level as the previous quarter, partly because of changes in subsidy programs in some countries.

As a result, net sales and operating income from the Glass Operations for the first quarter under review were 137.1 billion yen and 6.4 billion yen respectively.

- Electronics

Thanks to robust demand for LCD panels during the first half of the first quarter, shipments of glass substrates for display devices, including TFT-LCD and plasma display devices, increased from the previous quarter.

Shipments of electronics materials continued to be strong, mainly driven by shipments of semiconductor-related materials and optoelectronics materials. The earthquake in Japan caused only minimal impacts on the shipments.

As a result, net sales and operating income from the Electronics Operations for the first quarter under review were 106.3 billion yen and 42.6 billion yen respectively.

- Chemicals

n Japan, shipments of chlor-alkali products including raw materials for vinyl chloride polymer and caustic soda, urethane materials and fluorine products remained strong; however, the shipments during the first quarter decreased compared to the previous quarter because the earthquake affected the shipment in March. In Asia, shipments of chlor-alkali products continued to be strong.

As a result, net sales and operating income from Chemicals Operations for the first quarter under review were 60.1 billion yen and 4.7 billion yen respectively.

The following table shows major products in each reportable segment.

Reportable segment	Main products
Glass	Float flat glass, Figured glass, Polished wired glass, Low-E glass, Fabricated glass for architectural use(Heat Insulating/shielding glass, Safety glass, Fire-resistant glass, Security glass, etc.), Automotive tempered glass, Automotive laminated glass, Glass for solar power system, Fabricated glass for industrial use, Decorative glass, etc.
Electronics	Glass substrate for display devices, Specialty glass for display applications, Display related materials, Optical membranes, Optoelectronics materials, Synthetic quartz glass, Glass frit and paste, Materials for semiconductor manufacturing equipment, Lighting glass products, etc.
Chemicals	Raw materials for vinyl chloride polymer, Caustic soda, Urethane, Gases, Solvents, Fluorinated resins, Water and oil repellents, Pharmaceutical and agrochemical intermediates, Iodine-related products, Battery materials, etc.

In addition to the above products, the AGC Group also handles ceramics products, logistics/financial services, etc.

(2) Qualitative Information Regarding Consolidated Financial Position

- Total assets

Total assets were 1,789.1 billion yen as of the end of the first quarter under review, up 25.1 billion yen from the end of the previous year. This rise is mainly due to an increase in tangible fixed assets.

- Total liabilities

Total liabilities were 895.2 billion yen as of the end of the first quarter under review, down 19.0 billion yen from the end of the previous year. This fall is chiefly attributable to a decrease in income taxes payable.

- Total net assets

Total net assets were 893.9 billion yen as of the end of the first quarter under review, up 44.1 billion yen from the end of the previous year. This increase is primarily due to greater retained earnings as a result of higher net income and a rise in foreign currency translation adjustments on the weakened yen, despite the payment of dividends.

(3) Qualitative Information Regarding the Forecast for Consolidated Operating Results

(Unit: billions of yen)

	Net Sales	Operating income	Ordinary income	Net income
Previous forecast for FY2011 announced on February 9, 2011 (A)	1,350.0	220.0	215.0	130.0
Revised forecast for FY2011 (B)	1,280.0	200.0	195.0	115.0
(B - A)	△70.0	△20.0	△20.0	△15.0
Actual result for FY 2010 (C) (January 1 through December 31, 2010)	1,288.9	229.2	226.8	123.2
(B - C) / C (%)	△0.7	△12.7	△14.0	△6.6

Note: All amounts are rounded to the nearest 10 million yen.

In 2011, the overall global economy is expected to see a gradual upward trend in the economies of developed countries and the boosted economic growth in emerging countries. However, the earthquake struck Japan in March this year has left severe damage to businesses in the Kanto and Northern regions of the country, deteriorating the procurement of raw materials and components in supply chain. Production activities, particularly automobile production, have been affected not only in Japan but also globally. In addition, there are concerns that increases in resource prices might create adverse effect on the economy. As a result, the business environment surrounding the AGC Group is expected to remain severe for some time.

In such a business environment, the shipments of automotive glass as well as the shipments of chemicals from production bases in Japan in particular are expected to fall below the initial forecast at the beginning of this term.

On the contrary, the procurement costs for raw materials and fuels are expected to exceed the forecast.

At the AGC Group's production bases in Japan, some facilities were damaged by the earthquake disaster in March, but the restoration of production facilities has been almost completed. Likewise, recovery efforts have been underway toward the full-fledged restoration of the severely-damaged loading berth at the AGC Kashima plant. Extraordinary loss incurred in such restoration work is estimated to reach approximately 5 billion yen. While production activities are restarting gradually at each location, the supply limitation of raw materials, fuels and electricity will restrict the facility operations in eastern Japan for the time being.

In the light of such circumstances, the AGC Group revised the business forecast for the full year 2011 as described above. The assumed average exchange rate for the FY2011 is 80 yen to the U.S. dollar and 115 yen to the Euro.

[Important notes with regard to the forecast]
The above prospective results reflect the assumptions of the Group's management on the basis of currently available information and, as such, contain risks and uncertainties. For this reason, investors are advised not to base investment decisions solely on these prospective results. Please note that actual results may materially differ from the projection due to such various factors as business and market environment the Group is active in, currency exchange rate fluctuations, and others.

2. Other Information

(1) Overview of changes in significant subsidiaries

Not applicable.

(2) Adoption of simplified accounting methods and/or special accounting methods

(i) Simplified accounting methods

(Valuation of inventories)

Inventories at the end of the first quarter are mainly calculated using a reasonable estimate based on actual inventories at the end of the previous fiscal year, in lieu of an actual physical inventory.

The carrying amount of inventories is reduced to estimated net realizable value only if their profitability has clearly decreased.

(Deferred tax assets and deferred tax liabilities)

The recoverability of deferred tax assets is determined based on the earnings projections and tax planning used in the previous fiscal year in case no significant change has been recognized in the managerial environment or situation in which temporary differences occur since the end of the previous fiscal year. If any significant change has been recognized in the managerial environment or situation in which temporary differences occur since the end of the previous fiscal year, the earnings projections and tax planning are used after reflecting the effects of such significant changes, in order to determine the recoverability.

(ii) Special accounting methods for preparing quarterly consolidated financial statements

(Calculation of tax expense)

Tax expense is computed by multiplying the quarterly net income before income taxes and minority interests by a reasonably estimated effective tax rate, after applying tax effect accounting against net income before income taxes and minority interests for the fiscal year including the first quarter under review.

However, in case the use of such effective tax rate makes the computation of tax expense significantly unreasonable, then tax expense is calculated by multiplying the quarterly net income before income taxes and minority interests by the statutory effective tax rate after adjustment of the quarterly net income before income taxes and minority interests with significant differences other than temporary differences. Deferred income taxes are included in income taxes.

(3) Changes in accounting policies, procedures and methods of presentation

(i) Application of Accounting Standard for Equity Method of Accounting for Investments and Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method

Effective from the first quarter under review, the Company adopted the “Accounting Standard for Equity Method of Accounting for Investments” (ASBJ Statement No. 16, March 10, 2008) and the “Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method” (ASBJ Practical Issues Task Force No.24, March 10, 2008).

The impact of this change on ordinary income and income before income taxes and minority interests for the three months ended March 31, 2011 under review is immaterial.

(ii) Application of Accounting Standard for Asset Retirement Obligations

Effective from the first quarter under review, the AGC group adopted the “Accounting Standard for Asset Retirement Obligations” (ASBJ Statement No.18, March 31, 2008) and the “Guidance on Accounting Standard for Asset Retirement Obligations” (ASBJ Guidance No.21, March 31, 2008).

The impact of this change on operating income, ordinary income and income before income taxes and minority interests for the three months ended March 31, 2011 under review is immaterial.

3. Consolidated Financial Statements
(1) Consolidated Balance Sheets

(Unit: millions of yen)

	FY2011 first quarter (as of March 31, 2011)	FY2010 (as of December 31, 2010)
Current assets	623,354	626,916
Cash on hand and in banks	99,188	91,497
Trade notes and accounts receivable	226,419	237,962
Marketable securities	54,000	68,000
Finished products	77,712	74,122
Work in process	43,491	38,737
Raw materials and supplies	71,289	63,493
Other current assets	56,688	58,163
Allowance for bad debts	(5,436)	(5,060)
Fixed assets	1,165,775	1,137,122
Tangible Fixed Assets	888,506	861,395
Buildings and structures	249,696	242,257
Machinery and equipment	474,521	456,599
Tools, fixtures and others	17,135	16,914
Land	81,376	80,669
Construction in progress	65,776	64,955
Intangible Fixed Assets	40,272	39,482
Investments and other assets	236,996	236,244
Investments in securities	187,033	187,308
Other investments	53,142	51,615
Allowance for bad debts	(3,179)	(2,679)
Total Assets	1,789,129	1,764,038

(1) Consolidated Balance Sheets (continued)

(Unit: millions of yen)

	FY2011 first quarter (as of March 31, 2011)	FY2010 (as of December 31, 2010)
Current Liabilities	381,379	402,237
Trade notes and accounts payable	120,830	124,350
Short-term bank loans	59,548	60,388
Commercial paper	7,481	7,643
Current maturities of bonds	32,558	32,633
Income taxes payable	25,352	48,413
Other reserves	18,416	12,880
Other current liabilities	117,190	115,925
Non-current Liabilities	513,859	511,985
Bonds issued	132,407	132,250
Bonds with subscription right to shares	100,000	100,000
Long-term bank loans	175,291	172,362
Accrued retirement benefits for employees	61,855	59,283
Reserve for rebuilding furnaces	5,051	4,784
Other reserves	12,565	12,425
Other non-current liabilities	26,688	30,878
Total liabilities	895,239	914,223
Shareholders' equity	936,975	914,920
Common stock	90,873	90,873
Additional paid-in capital	96,961	96,961
Retained earnings	770,853	748,751
Treasury stock	(21,713)	(21,666)
Valuation and translation adjustments	(85,849)	(106,677)
Unrealized gains on securities, net of tax	36,741	38,555
Deferred gains or losses on hedges, net of tax	977	81
Foreign currency translation adjustments	(123,568)	(145,313)
Share Subscription Rights	1,311	1,276
Minority Interests in Consolidated Subsidiaries	41,452	40,296
Total Net Assets	893,890	849,815
Total Liabilities and Net Assets	1,789,129	1,764,038

(2) Consolidated Statements of Income

For the three months ended March 31, 2011 (January 1 through March 31)

(Unit: millions of yen)

	For the three months ended March 31, 2010 (Jan.1 through Mar.31, 2010)	For the three months ended March 31, 2011 (Jan.1 through Mar.31, 2011)
Net Sales	315,094	308,591
Cost of Sales	207,287	201,416
Gross profit	107,807	107,175
Selling, General and Administrative Expenses	53,872	53,039
Operating Income	53,934	54,135
Other Income	5,011	5,710
Interest income	295	334
Dividend income	155	164
Exchange gain, net	2,994	3,746
Equity in gains of unconsolidated subsidiaries and affiliates	830	630
Others	736	833
Other Expenses	2,887	1,871
Interest expenses	1,675	1,464
Others	1,212	406
Ordinary Income	56,059	57,974
Extraordinary Gains	1,516	288
Gain on sale of properties	332	124
Gain on sale of investments in securities	1,056	−
Reversal of provision for restructuring programs	−	109
Others	127	53
Extraordinary Losses	1,851	6,062
Loss on disposal of properties	469	872
Impairment loss on long-lived assets	191	−
Loss on disaster	−	4,179
Expenses for restructuring programs	472	249
Others	718	760
Income before Income Taxes and Minority Interests	55,724	52,201
Income taxes	14,324	12,761
Income before Minority Interests	−	39,439
Minority interests in earnings of consolidated subsidiaries	1,666	999
Net Income	39,733	38,439

(3) Consolidated Statements of Cash Flows

(Unit: millions of yen)

	For the three months ended March 31, 2010 (Jan.1 through Mar.31, 2010)	For the three months ended March 31, 2011 (Jan.1 through Mar.31, 2011)
Cash Flows from Operating Activities		
Income before income taxes and minority interests	55,724	52,201
Depreciation and amortization	27,086	27,460
Impairment loss on long-lived assets	191	－
Amortization of goodwill	351	393
Increase (Decrease) in reserves	2,973	7,738
Interest and dividends income	(450)	(498)
Interest expenses	1,675	1,464
Exchange loss (gain), net	(1,843)	(2,905)
Equity in losses (gains) of unconsolidated subsidiaries and affiliates	(830)	(630)
Loss (Gain) on sale and valuation of investment securities	(908)	7
Loss on sale and disposal of property, plant and equipment	137	747
Decrease (Increase) in trade notes and accounts receivable	(8,874)	16,542
Decrease (Increase) in inventories	(2,912)	(11,783)
Increase (Decrease) in trade notes and accounts payable	(6,373)	(7,778)
Others	8,933	(7,388)
Subtotal	74,880	75,570
Interest and dividends received	399	532
Interest paid	(1,730)	(1,450)
Income taxes (paid) refunded	(5,046)	(34,669)
Net cash provided by operating activities	68,503	39,982
Cash Flows from Investing Activities		
Payments for time deposits due over three months	(5,600)	(6,217)
Proceeds from refund of time deposits due over three months	4,557	10,238
Purchases of property, plant and equipment	(20,361)	(27,013)
Proceeds from sale of property, plant and equipment	705	1,077
Purchases of investments in securities, unconsolidated subsidiaries and affiliates	(41)	(420)
Proceeds from sale and redemption of investments in securities, unconsolidated subsidiaries and affiliates	2,131	65
Purchase of investments in subsidiaries	－	(1,243)
Others	(209)	(82)
Net cash used in investment activities	(18,819)	(23,595)
Cash Flows from Financing Activities		
Increase (Decrease) in short-term bank loans and commercial paper	(4,275)	(5,482)
Proceeds from long-term debt	－	2,090
Repayments of long-term debt	(13,044)	(1,729)
Proceeds from stock issuance to minority shareholders	－	513
Purchase of treasury stock	(26)	(49)
Dividends paid	(9,340)	(16,337)
Others	(1,124)	(886)
Net cash used in financing activities	(27,812)	(21,881)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	813	2,647
Changes in Cash and Cash Equivalents	22,685	(2,846)
Cash and Cash Equivalents at Beginning of Period	95,869	152,792
Cash and Cash Equivalents at End of Period	118,554	149,945

(4) Segment Information

1. Business Segment

For the three months ended March 31, 2010 (January 1 through March 31, 2010) (Unit: millions of yen)

	Glass	Electronics and Display	Chemicals	Other	Total	Corporate or elimination	Consolidated total
Sales							
(1)Sales to customers	139,626	108,966	60,615	5,884	315,094	―	315,094
(2)Inter-segment sales/transfers	891	291	697	10,526	12,407	(12,407)	―
Total sales	140,518	109,258	61,313	16,411	327,501	(12,407)	315,094
Operating income	2,596	49,390	1,902	156	54,046	(111)	53,934

(Note)

1. Business segmentation is based on the similarity of manufacturing process and sales market.

2. Main products included in each business segment:
   - Glass : Flat and automotive glass, glass for solar cells, construction materials and others
   - Electronics and Display : Electronic components, FPD (liquid crystal display, PDP) glass substrates and others
   - Chemicals : Caustic soda, chlorine and its derivative products, fluorochemical products, ion-exchange membranes and others
   - Other : Ceramics and others

3. Changes to depreciation method for tangible fixed assets

   Previously, the Company had computed depreciation of tangible fixed assets mainly using the declining-balance method in Japan and the straight-line method overseas. However, in order to unify accounting procedures within the AGC Group, the Company changed the method of computing such depreciation in Japan to the straight-line method beginning in the first quarter under review.

   Consequently, operating income in Glass business segment increased 1,100 million yen, operating income in Electronics and Display business segment increased 3,112 million yen, operating income in Chemicals business segment increased 1,279 million yen, and operating income in Other business segment increased 46 million yen.

2. Segment Information

(1) Outline of reportable segments

The Group's reportable segments are components of the Group for which discrete financial information is available, and whose operating results are regularly reviewed by the chief operating decision maker to determine the allocation of management resources and to assess business performance.

The Group has three In-House Companies by product and service: Glass, Electronics, and Chemicals. Each In-House Company operates worldwide, formulating comprehensive domestic and overseas strategies for its products and services.

Thus, the Group has three reportable segments: Glass, Electronics, and Chemicals.

The main products of each reportable segment are as follows.

Reportable segment	Main products
Glass	Float flat glass, Figured glass, Polished wired glass, Low-E glass, Fabricated glass for architectural use(Heat Insulating/shielding glass, Safety glass, Fire-resistant glass, Security glass, etc.), Automotive tempered glass, Automotive laminated glass, Glass for solar power system, Fabricated glass for industrial use, Decorative glass, etc.
Electronics	Glass substrate for display devices, Specialty glass for display applications, Display related materials, Optical membranes, Optoelectronics materials, Synthetic quartz glass, Glass frit and paste, Materials for semiconductor manufacturing equipment, Lighting glass products, etc.
Chemicals	Raw materials for vinyl chloride polymer, Caustic soda, Urethane, Gases, Solvents, Fluorinated resins, Water and oil repellents, Pharmaceutical and agrochemical intermediates, Iodine-related products, Battery materials, etc.

(2) Information on net sales, profits or losses by reportable segment

For the three months ended March 31, 2011 (January 1 through March 31, 2011) (Unit: millions of yen)

	Reportable segments			Other	Total	Adjustments	Amount reported on statement of income
	Glass	Electronics	Chemicals				
Sales							
(1)Sales to customers	136,898	105,879	59,429	6,384	308,591	—	308,591
(2)Inter-segment sales/transfers	219	445	649	11,606	12,920	(12,920)	—
Total sales	137,118	106,324	60,079	17,990	321,512	(12,920)	308,591
Segment income (Operating income)	6,446	42,562	4,714	324	54,047	88	54,135

(Note)

1. The "Other" business category, which handles ceramics products, etc., is not included among the reportable segments.
2. Adjustments of segment income of 88 million yen include adjustments of inventories related to inter-segment transactions.

(Additional information)

Beginning from the first quarter of the fiscal year under review, the Company adopted the "Accounting Standard for Disclosures about Segments of an Enterprise and Related information (ASBJ Statement No. 17, March 27, 2009) and the "Guidance on the Accounting Standard for Disclosures about Segments of an Enterprise and Related information" (ASBJ Guidance No. 20, March 21, 2008).