

連結財務諸表の用語、様式及び作成方法に関する規則 Ordinance on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements

(昭和五十一年十月三十日大蔵省令第二十八号)

(Ordinance of the Ministry of Finance No. 28 of October 30, 1976)

証券取引法（昭和二十三年法律第二十五号）第百九十三条の規定に基づき、連結財務諸表の用語、様式及び作成方法に関する規則を次のように定める。

Pursuant to the provisions of Article 193 of the Securities and Exchange Act (Act No. 25 of 1948), the Ordinance on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements shall be enacted as follows.

第一章 総則（第一条—第十六条）

Chapter I General Provisions (Articles 1 to 16)

第二章 連結貸借対照表

Chapter II Consolidated Balance Sheet

第一節 総則（第十七条—第二十条）

Section 1 General Provisions (Articles 17 to 20)

第二節 資産（第二十一条—第三十四条の三）

Section 2 Assets (Articles 21 to 34-3)

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Section 3 Liabilities (Articles 35 to 41)

第四節 純資産（第四十二条—第四十四条の二）

Section 4 Net Assets (Articles 42 to 44-2)

第五節 雑則（第四十五条—第四十七条）

Section 5 Miscellaneous Provisions (Articles 45 to 47)

第三章 連結損益計算書

Chapter III Consolidated Profit and Loss Statement

第一節 総則（第四十八条—第五十条）

Section 1 General Provisions (Articles 48 and 50)

第二節 売上高及び売上原価（第五十一条—第五十四条）

Section 2 Net Sales and Cost of Sales (Articles 51 to 54)

第三節 販売費及び一般管理費（第五十五条—第五十六条）

Section 3 Selling Expenses and General and Administrative Expenses (Articles 55 to 56)

第四節 営業外収益及び営業外費用（第五十七条—第六十一条）

Section 4 Non-operating Revenues and Non-operating Expenses (Articles 57 to 61)

第五節 特別利益及び特別損失（第六十二条—第六十四条）

Section 5 Extraordinary Profit and Extraordinary Loss (Articles 62 to 64)

第六節 当期純利益又は当期純損失（第六十五条・第六十五条の二）

Section 6 Net Profit for the Period or Net Loss for the Period (Articles 65 and 65-2)

第七節 雑則（第六十六条—第六十九条）

Section 7 Miscellaneous Provisions (Articles 66 to 69)

第四章 連結株主資本等変動計算書

Chapter IV Consolidated Statement of Changes in Net Assets

第一節 総則（第七十条・第七十一条）

Section 1 General Provisions (Articles 70 and 71)

第二節 株主資本（第七十二条）

Section 2 Shareholders' Equity (Article 72)

第三節 評価・換算差額等（第七十三条・第七十四条）

Section 3 Valuation and Translation Adjustments (Articles 73 and 74)

第四節 新株予約権（第七十五条）

Section 4 Share Options (Article 75)

第五節 少数株主持分（第七十六条）

Section 5 Minority Shareholders' Equity (Article 76)

第六節 注記事項（第七十七条—第八十条）

Section 6 Matters to be Stated in the Notes (Articles 77 to 80)

第七節 雑則（第八十一条）

Section 7 Miscellaneous Provisions (Article 81)

第五章 連結キャッシュ・フロー計算書

Chapter V Consolidated Cash Flow Statement

第一節 総則（第八十二条・第八十三条）

Section 1 General Provisions (Articles 82 and 83)

第二節 連結キャッシュ・フロー計算書の記載方法（第八十四条—第八十七条）

Section 2 Method for Presenting a Consolidated Cash Flow Statement
(Articles 84 to 87)

第三節 雑則（第八十八条—第九十条）

Section 3 Miscellaneous Provisions (Articles 88 to 90)

第六章 連結附属明細表（第九十一条—第九十二条の二）

Chapter VI Consolidated Supplementary Schedules (Articles 91 to 92-2)

第七章 企業会計の基準の特例（第九十三条・第九十四条）

Chapter VII Special Provisions for Business Accounting Standards (Articles 93 and 94)

附則

Supplementary Provisions

第一章 総則

Chapter I General Provisions

(適用の一般原則)

(General Principles for Application)

第一条 金融商品取引法（昭和二十三年法律第二十五号。以下「法」という。）第五条、第七条、第九条第一項、第十条第一項又は第二十四条第一項若しくは第三項（これらの規定のうち第二十四条の二第一項において準用し、及び財務諸表等の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第五十九号。以下「財務諸表等規則」という。）第一条第一項の規定により金融庁長官が指定した法人（以下「指定法人」という。）についてこれらの規定を法第二十七条において準用する場合を含む。）の規定により提出される財務計算に関する書類のうち、連結財務諸表（連結貸借対照表、連結損益計算書、連結株主資本等変動計算書、連結キャッシュ・フロー計算書及び連結附属明細表又は第九十三条の規定により指定国際会計基準（同条に規定する指定国際会計基準をいう。次条において同じ。）により作成する場合において当該指定国際会計基準により作成が求められる連結貸借対照表、連結損益計算書、連結株主資本等変動計算書及び連結キャッシュ・フロー計算書に相当するものをいう。以下同じ。）の用語、様式及び作成方法は、財務諸表等規則第一条の三の規定の適用を受けるものを除き、この規則の定めるところによるものとし、この規則において定めのない事項については、一般に公正妥当と認められる企業会計の基準に従うものとする。

Article 1 (1) From among finance and accounting documents to be submitted pursuant to the provisions of Article 5, Article 7, Article 9, paragraph (1), Article 10, paragraph (1), Article 24, paragraph (1) or (3) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") (including the cases where any of these provisions are applied mutatis mutandis pursuant to Article 24-2, paragraph (1) of the Act and cases where these provisions are applied mutatis mutandis, pursuant to Article 27 of the Act, to a juridical person which has been designated by the Commissioner of the Financial Services Agency pursuant to the provision of Article 1, paragraph (1) of the Ordinance on Terminology, Forms, and Preparation Methods of Financial Statements, etc. (Ordinance of the Ministry of Finance No. 59 of 1963; hereinafter referred to as the "Ordinance on Financial Statements, etc.") (such juridical person shall hereinafter be referred to as a "Designated Juridical Person")), the terminology, forms, and preparation methods of Consolidated Financial Statements (meaning consolidated balance sheets, consolidated profit and loss statements, consolidated statements of changes in net assets, consolidated cash flow statements, and consolidated supplementary schedules or, in cases where they are prepared pursuant to Designated International Accounting Standards (meaning Designated International Accounting Standards prescribed in Article 93; the same shall apply in the following Article) pursuant to the provision of Article 93, equivalents to consolidated balance sheets, consolidated profit and loss

statements, consolidated statements of changes in net assets and consolidated cash flow statements of which preparation is required pursuant to said Designated International Accounting Standards; the same shall apply hereinafter) shall be governed by the provisions of this Ordinance, except for those subject to the application of the provision of Article 1-3 of the Ordinance on Financial Statements, etc. , and any matters that are not provided for under this Ordinance shall be in compliance with business accounting standards that are generally accepted as fair and appropriate.

2 金融庁組織令（平成十年政令第三百九十二号）第二十四条第一項に規定する企業会計審議会により公表された企業会計の基準は、前項に規定する一般に公正妥当と認められる企業会計の基準に該当するものとする。

(2) Business accounting standards published by the Business Accounting Council prescribed in Article 24, paragraph (1) of the Cabinet Order for Organization of the Financial Services Agency (Cabinet Order No. 392 of 1998) shall be regarded as the business accounting standards that are generally accepted as fair and appropriate prescribed in the preceding paragraph.

3 企業会計の基準についての調査研究及び作成を業として行う団体であつて次に掲げる要件のすべてを満たすものが作成及び公表を行つた企業会計の基準のうち、公正かつ適正な手続の下に作成及び公表が行われたものと認められ、一般に公正妥当な企業会計の基準として認められることが見込まれるものとして金融庁長官が定めるものは、第一項に規定する一般に公正妥当と認められる企業会計の基準に該当するものとする。

(3) From among the business accounting standards prepared and published by organizations that, in the course of trade, conduct research and study concerning, and development of, business accounting standards which satisfy all of the following requirements, those which are specified by the Commissioner of the Financial Services Agency as such that are found to have been prepared and published under fair and appropriate procedures and are expected to be generally accepted as fair and appropriate business accounting standards shall be regarded as the business accounting standards that are generally accepted as fair and appropriate prescribed in paragraph (1):

一 利害関係を有する者から独立した民間の団体であること。

(i) that it should be a private organization independent from any person with interest;

二 特定の者に偏ることなく多数の者から継続的に資金の提供を受けていること。

(ii) that it should be funded continuously by a large number of persons and not disproportionately by any specific person;

三 高い専門的見地から企業会計の基準を作成する能力を有する者による合議制の機関（次号及び第五号において「基準委員会」という。）を設けていること。

(iii) that it should have set up a council organization composed of persons competent to develop business accounting standards from a highly professional viewpoint (referred to as a "Standards Committee" in the

following item and item (v));

四 基準委員会が公正かつ誠実に業務を行うものであること。

(iv) that the Standards Committee should be such that it engages in its duties in a fair and sincere manner; and

五 基準委員会が会社等（会社、指定法人、組合その他これらに準ずる事業体（外国におけるこれらに相当するものを含む。）をいう。以下同じ。）を取り巻く経営環境及び会社等の実務の変化への適確な対応並びに国際的収れん（企業会計の基準について国際的に共通化を図ることをいう。）の観点から継続して検討を加えるものであること。

(v) that the Standards Committee should be such that it continuously conducts reviews from a perspective of proper responses to changes in the business environment surrounding Companies, etc. (meaning a company, Designated Juridical Person, partnership or any other business entity equivalent thereto (including a business entity equivalent thereto in a foreign state); the same shall apply hereinafter) and practice of Companies, etc. and the International Convergence (meaning ensuring the standardization of business accounting standards on an international scale).

(適用の特例)

(Special Provision for Application)

第一条の二 国際的な財務活動又は事業活動を行う会社として次に掲げる要件のいずれかを満たすもの（以下「特定会社」という。）が提出する連結財務諸表の用語、様式及び作成方法は、第七章の定めるところによることができる。

Article 1-2 The terminology, forms, and preparation methods of Consolidated Financial Statements that a company, as one that engages in international financing activities or business activities and that satisfies either of the following requirements (hereinafter referred to as a "Specified Company") submits may be in accordance with the provisions of Chapter VII:

一 次に掲げる要件のすべてを満たすこと。

(i) that it should satisfy all of the following requirements:

イ 発行する株式が、金融商品取引所（法第二条第十六項に規定する金融商品取引所をいう。）に上場されていること又は認可金融商品取引業協会（同条第十三項に規定する認可金融商品取引業協会をいう。）に店頭売買有価証券（同条第八項第十号ハに規定する店頭売買有価証券をいう。）として登録されていること。

(a) that shares that it issues are listed on a Financial Instruments Exchange (meaning a Financial Instruments Exchange prescribed in Article 2, paragraph (16) of the Act) or are registered as Over-the-Counter Traded Securities (meaning Over-the-Counter Traded Securities prescribed in sub-item (c) of item (x) of paragraph (8) of that Article) with an Authorized Financial Instruments Firms Association (meaning an Authorized Financial Instruments Firms Association prescribed in paragraph (13) of

that Article);

ロ 法第二十四条第一項又は第三項の規定に基づき提出する有価証券報告書において、連結財務諸表の適正性を確保するための特段の取組みに係る記載を行つていくこと。

(b) that in Annual Securities Reports that it submits under the provision of Article 24, paragraph (1) or (3) of the Act, it should give a statement pertaining to special efforts for ensuring appropriateness of the Consolidated Financial Statements;

ハ 指定国際会計基準に関する十分な知識を有する役員又は使用人を置いており、当該基準に基づいて連結財務諸表を適正に作成することができる体制を整備していること。

(c) that it should have Officers or employees who have sufficient knowledge of Designated International Accounting Standards and have established a system under which Consolidated Financial Statements can be prepared in an appropriate manner under said standards; and

ニ 会社、その親会社、その他の関係会社（第十五条の四第四号に規定するその他の関係会社をいう。）又は当該その他の関係会社の親会社が、次に掲げる要件のいずれかを満たすこと。

(d) that the company, its Parent Company, Other Associated Company (meaning an Other Associated Company prescribed in Article 15-4, item (iv)) or the Parent Company of such Other Associated Company should satisfy any of the following requirements:

(1) 外国の法令に基づき、当該法令の定める期間ごとに国際会計基準（国際的に共通した企業会計の基準として使用されることを目的とした企業会計の基準についての調査研究及び作成を業として行う団体であつて前条第三項各号に掲げる要件のすべてを満たすものが作成及び公表を行つた企業会計の基準のうち、金融庁長官が定めるものをいう。以下この号及び第九十三条において同じ。）に従つて作成した企業内容等に関する書類を開示していること。

1. that it should have disclosed documents concerning corporate affairs and other related matters prepared in accordance with International Accounting Standards (meaning, from among the business accounting standards prepared and published by organizations that, in the course of trade, conduct research and study concerning, and development of, business accounting standards intended to be used as internationally common business accounting standards, which satisfy all of the requirements set forth in the items of paragraph (3) of the preceding Article, those which are specified by the Commissioner of the Financial Services Agency; hereinafter the same shall apply in this item and Article 93) under laws and regulations of a foreign state for each period specified by said laws and regulations;

(2) 外国金融商品市場（法第二条第八項第三号ロに規定する外国金融商品市

場をいう。)の規則に基づき、当該規則の定める期間ごとに国際会計基準に従って作成した企業内容等に関する書類を開示していること。

2. that it should have disclosed documents concerning corporate affairs and other related matters prepared in accordance with International Accounting Standards under the rules of a Foreign Financial Instruments Market (meaning a Foreign Financial Instruments Market prescribed in Article 2, paragraph (8), item (iii), sub-item (b) of the Act) for each period specified by said rules; or

(3) 外国に連結子会社(連結決算日(当該親会社の連結子会社にあつては、当該親会社の直近事業年度の末日)における資本金の額が二十億円以上のものに限る。)を有していること。

3. that it should have a Consolidated Subsidiary Company (limited to such company of which amount of stated capital is two billion yen or more on the consolidated closing date (in the case of a Consolidated Subsidiary Company of such Parent Company, the last day of the latest business year of such Parent Company)) in a foreign state; or

二 当連結会計年度(第三条第二項に規定する期間をいう。以下この号において同じ。)の直前の連結会計年度、当連結会計年度に属する中間連結会計期間(中間連結財務諸表の用語、様式及び作成方法に関する規則(平成十一年大蔵省令第二十四号。以下「中間連結財務諸表規則」という。)第三条第二項に規定する期間をいう。)又は当連結会計年度に属する四半期連結会計期間(四半期連結財務諸表の用語、様式及び作成方法に関する規則(平成十九年内閣府令第六十四号。以下「四半期連結財務諸表規則」という。)第二条第三号に規定する期間をいう。)のいずれかの期間のうち、その末日が連結決算日に最も近いものに係る連結財務諸表、中間連結財務諸表(中間連結財務諸表規則第一条第一項に規定する書類をいう。)又は四半期連結財務諸表(四半期連結財務諸表規則第一条第一項に規定する書類をいう。)を指定国際会計基準によつて作成した会社であつて、前号ロ及びハに掲げる要件を満たすこと。

(ii) that it should be a company that prepared Consolidated Financial Statements, Interim Consolidated Financial Statements (meaning documents prescribed in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Interim Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 24 of 1999); hereinafter referred to as the "Ordinance on Interim Consolidated Financial Statements") or Quarterly Consolidated Financial Statements (meaning documents prescribed in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Quarterly Consolidated Financial Statements (Cabinet Office Ordinance No. 64 of 2007; hereinafter referred to as the "Ordinance on Quarterly Consolidated Financial Statements")) pertaining to the Consolidated Fiscal Year (meaning a period prescribed in Article 3, paragraph (2); hereinafter the same shall apply in

this item) immediately preceding the current Consolidated Fiscal Year, an Interim Consolidated Accounting Period (meaning a period prescribed in Article 3, paragraph (2) of the Ordinance on Interim Consolidated Financial Statements) within the current Consolidated Fiscal Year or a Quarterly Consolidated Accounting Period (meaning a period prescribed in Article 2, item (iii) of the Ordinance on Quarterly Consolidated Financial Statements) within the current Consolidated Fiscal Year, whichever is the period of which the last day is the closest to the consolidated closing date, pursuant to Designated International Accounting Standards and should satisfy the requirements set forth in sub-items (b) and (c) of the preceding item.

(定義)

(Definitions)

第二条 この規則において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

Article 2 In this Ordinance, the meanings of the terms set forth in the following items shall be as prescribed respectively in those items:

一 連結財務諸表提出会社 法の規定により連結財務諸表を提出すべき会社及び指定法人をいう。

(i) Company Submitting Consolidated Financial Statements: a company or Designated Juridical Person which is to submit Consolidated Financial Statements pursuant to the provisions of the Act;

二 親会社 財務諸表等規則第八条第三項の規定により、連結財務諸表提出会社の親会社とされる者をいう。

(ii) Parent Company: an entity that is regarded as the parent company of a Company Submitting Consolidated Financial Statements pursuant to the provision of Article 8, paragraph (3) of the Ordinance on Financial Statements, etc. ;

三 子会社 財務諸表等規則第八条第三項、第四項及び第七項の規定により連結財務諸表提出会社の子会社とされる者をいう。

(iii) Subsidiary Company: an entity that is regarded as a subsidiary company of a Company Submitting Consolidated Financial Statements pursuant to the provisions of Article 8, paragraphs (3), (4), and (7) of the Ordinance on Financial Statements, etc. ;

四 連結子会社 連結の範囲に含まれる子会社をいう。

(iv) Consolidated Subsidiary Company: a Subsidiary Company included in the scope of consolidation;

五 連結会社 連結財務諸表提出会社及び連結子会社をいう。

(v) Consolidated Companies: a Company Submitting Consolidated Financial Statements and its Consolidated Subsidiary Companies;

六 非連結子会社 連結の範囲から除かれる子会社をいう。

- (vi) Non-consolidated Subsidiary Company: a Subsidiary Company excluded from the scope of consolidation;
- 七 関連会社 財務諸表等規則第八条第五項及び第六項の規定により連結財務諸表提出会社の関連会社とされる者をいう。
- (vii) Affiliated Company: an entity that is regarded as an affiliated company of a Company Submitting Consolidated Financial Statements pursuant to the provisions of Article 8, paragraphs (5) and (6) of the Ordinance on Financial Statements, etc. ;
- 八 持分法 投資会社が、被投資会社の純資産及び損益のうち当該投資会社に帰属する部分の変動に応じて、その投資の金額を各事業年度ごとに修正する方法をいう。
- (viii) Equity Method: a method whereby an investor company corrects its investment amount each business year according to the changes in the portions of the investee company's net assets, profit and loss which belong to said investor company;
- 九 削除
- (ix) deleted;
- 十 有価証券届出書 法第二条第七項に規定する有価証券届出書のうち、法第五条第一項（法第二十七条において準用する場合を含む。）の規定によるものをいう。
- (x) Securities Registration Statement: the securities registration statement defined in Article 2, paragraph (7) of the Act which is provided for under Article 5, paragraph (1) of the Act (including the cases where applied mutatis mutandis pursuant to Article 27 of the Act);
- 十一 有価証券報告書 法第二十四条第一項に規定する有価証券報告書をいう。
- (xi) Annual Securities Report: the annual securities report defined in Article 24, paragraph (1) of the Act;
- 十二 少数株主持分 連結子会社の資本のうち連結財務諸表提出会社の持分に属しない部分をいう。
- (xii) Minority Shareholders' Equity: the portion of a Consolidated Subsidiary Company's capital which is not equity of the Company Submitting Consolidated Financial Statements;
- 十三 キャッシュ・フロー 次号に規定する資金の増加又は減少をいう。
- (xiii) Cash Flow: any increase or decrease in the Funds defined in the following item;
- 十四 資金 現金（当座預金、普通預金その他預金者が一定の期間を経ることなく引き出すことができる預金を含む。第五章において同じ。）及び現金同等物（容易に換金することが可能であり、かつ、価値の変動のリスクが低い短期的な投資をいう。第五章において同じ。）の合計額をいう。
- (xiv) Funds: the combined total of cash (including any current deposits, ordinary deposits, and other deposits which the depositor is able to withdraw without waiting for a certain period to elapse; the same shall apply in Chapter V) and Cash Equivalents (meaning short-term investments which

- can be easily converted into cash and which involve low risk of fluctuations in value; the same shall apply in Chapter V);
- 十五 デリバティブ取引 財務諸表等規則第八条第十四項に規定する取引をいう。
- (xv) Derivative Transactions: the transactions defined in Article 8, paragraph (14) of the Ordinance on Financial Statements, etc. ;
- 十六 売買目的有価証券 財務諸表等規則第八条第二十項に規定する有価証券をいう。
- (xvi) Trading Securities: the securities defined in Article 8, paragraph (20) of the Ordinance on Financial Statements, etc. ;
- 十七 満期保有目的の債券 財務諸表等規則第八条第二十一項に規定する債券をいう。
- (xvii) Bonds Held to Maturity: the bonds defined in Article 8, paragraph (21) of the Ordinance on Financial Statements, etc. ;
- 十八 その他有価証券 財務諸表等規則第八条第二十二項に規定する有価証券をいう。
- (xviii) Other Securities: the securities defined in Article 8, paragraph (22) of the Ordinance on Financial Statements, etc. ;
- 十九 自己株式 連結財務諸表提出会社が保有する連結財務諸表提出会社の株式に、連結子会社並びに持分法を適用する非連結子会社及び関連会社が保有する連結財務諸表提出会社の株式のうち当該連結財務諸表提出会社の持分相当を合計したものをいう。
- (xix) Treasury Shares: a combined total of the shares of a Company Submitting Consolidated Financial Statements held by the Company Submitting Consolidated Financial Statements itself, and shares of the Company Submitting Consolidated Financial Statements held by any Consolidated Subsidiary Company, Non-consolidated Subsidiary Company to which the Equity Method is applied, and Affiliated Company that represent equity of said Company Submitting Consolidated Financial Statements;
- 二十 自社の株式 連結会社の株式をいう。
- (xx) Company's Own Shares: shares of Consolidated Companies;
- 二十一 自社株式オプション 自社の株式を原資産とするコール・オプション（一定の金額の支払により原資産である当該自社の株式を取得する権利をいう。）をいう。
- (xxi) Options on the Company's Own Shares: Call Options (meaning rights for acquiring the Company's Own Shares which are the underlying assets, by paying a certain amount of money) for which underlying assets are the Company's Own Shares;
- 二十二 ストック・オプション 自社株式オプション（前号に規定する自社株式オプションをいう。）のうち、連結会社が従業員等（当該連結会社と雇用関係にある使用人及び当該連結会社の役員（法第二十一条第一項第一号（法第二十七条において準用する場合を含む。）に規定する役員をいう。以下同じ。）をいう。以下この号において同じ。）に報酬（労働や業務執行等の対価として当該連結会社が従業員等に給付するものをいう。）として付与するものをいう。
- (xxii) Stock Options: Options on the Company's Own Shares (meaning the Options on the Company's Own Shares defined in the preceding item) which

- Consolidated Companies grant to their Workers, etc. (meaning employees hired by said Consolidated Companies and Officers (meaning the officers defined in Article 21, paragraph (1), item (i) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 27 of the Act); the same shall apply hereinafter) of said Consolidated Companies; hereinafter the same shall apply in this item) as Remuneration (meaning what said Consolidated Companies pay or deliver to their Workers, etc. in consideration for labor, execution of business or the like);
- 二十三 企業結合 財務諸表等規則第八条第二十七項に規定する企業結合をいう。
(xxiii) Business Combination: the business combination defined in Article 8, paragraph (27) of the Ordinance on Financial Statements, etc. ;
- 二十四 取得企業 財務諸表等規則第八条第二十八項に規定する企業をいう。
(xxiv) Acquiring Enterprise: the enterprise defined in Article 8, paragraph (28) of the Ordinance on Financial Statements, etc. ;
- 二十五 被取得企業 財務諸表等規則第八条第二十九項に規定する企業をいう。
(xxv) Acquired Enterprise: the enterprise defined in Article 8, paragraph (29) of the Ordinance on Financial Statements, etc. ;
- 二十六 結合企業 財務諸表等規則第八条第三十一項に規定する企業をいう。
(xxvi) Combiner: the enterprise defined in Article 8, paragraph (31) of the Ordinance on Financial Statements, etc. ;
- 二十七 被結合企業 財務諸表等規則第八条第三十二項に規定する企業をいう。
(xxvii) Combinee: the enterprise defined in Article 8, paragraph (32) of the Ordinance on Financial Statements, etc. ;
- 二十八 結合後企業 財務諸表等規則第八条第三十三項に規定する企業をいう。
(xxviii) Combined Enterprise: the enterprise defined in Article 8, paragraph (33) of the Ordinance on Financial Statements, etc. ;
- 二十九 結合当事企業 財務諸表等規則第八条第三十四項に規定する企業をいう。
(xxix) Constituent Enterprises: the enterprises defined in Article 8, paragraph (34) of the Ordinance on Financial Statements, etc. ;
- 三十 共通支配下の取引等 財務諸表等規則第八条第三十七項に規定する共通支配下の取引等をいう。
(xxx) Common Control Transaction, etc. : the common control transaction, etc. defined in Article 8, paragraph (37) of the Ordinance on Financial Statements, etc. ;
- 三十一 事業分離 財務諸表等規則第八条第三十八項に規定する事業分離をいう。
(xxxi) Business Divestiture: the business divestiture defined in Article 8, paragraph (38) of the Ordinance on Financial Statements, etc. ;
- 三十二 分離元企業 財務諸表等規則第八条第三十九項に規定する企業をいう。
(xxxii) Divesting Enterprise: the enterprise defined in Article 8, paragraph (39) of the Ordinance on Financial Statements, etc. ;
- 三十三 分離先企業 財務諸表等規則第八条第四十項に規定する企業をいう。

(xxxiii) Successor Enterprise: the enterprise defined in Article 8, paragraph (40) of the Ordinance on Financial Statements, etc. ;

三十四 金融商品 財務諸表等規則第八条第四十一項に規定する金融商品をいう。

(xxxiv) Financial Instruments: the financial instruments defined in Article 8, paragraph (41) of the Ordinance on Financial Statements, etc. ; and

三十五 資産除去債務 財務諸表等規則第八条第四十二項に規定する資産除去債務をいう。

(xxxv) Asset Retirement Obligations: the asset retirement obligations defined in Article 8 (42) of the Ordinance on Financial Statements, etc.

(連結決算日及び連結会計年度)

(Consolidated Closing Date and Consolidated Fiscal Year)

第三条 連結財務諸表提出会社は、当該会社の事業年度の末日を連結決算日と定め、当該日を基準として連結財務諸表を作成するものとする。

Article 3 (1) A Company Submitting Consolidated Financial Statements shall specify the last day of its business year as its consolidated closing date, and prepare Consolidated Financial Statements based on said date.

2 前項の場合において、連結財務諸表の作成に係る期間（以下「連結会計年度」という。）は、当該連結決算日の前連結決算日の翌日から当該連結決算日までの期間とする。

(2) In the case set forth in the preceding paragraph, the period for which Consolidated Financial Statements are prepared (hereinafter referred to as the "Consolidated Fiscal Year") shall be the period from the day following the consolidated closing date preceding the relevant consolidated closing date to the relevant consolidated closing date.

3 連結決算日を変更した場合には、その旨、変更の理由及び当該変更に伴う連結会計年度の期間を連結財務諸表に注記しなければならない。

(3) In the case where the consolidated closing date has been changed, a statement to that effect, the reason for the change, and the period of the Consolidated Fiscal Year as changed shall be stated in the notes in the Consolidated Financial Statements.

(連結財務諸表作成の一般原則)

(General Principles for Preparation of Consolidated Financial Statements)

第四条 法の規定により提出される連結財務諸表の用語、様式及び作成方法は、次に掲げる基準に適合したものでなければならない。

Article 4 (1) The terminology, forms, and preparation methods of Consolidated Financial Statements to be submitted pursuant to the provisions of the Act shall comply with the following standards:

一 企業集団（連結財務諸表提出会社及びその子会社をいう。以下同じ。）の財政状態、経営成績及びキャッシュ・フローの状況に関する真実な内容を表示すること。

(i) the Consolidated Financial Statements shall present true information concerning the financial position, operating results and conditions of Cash Flow of the Business Group (meaning a Company Submitting Consolidated Financial Statements and its Subsidiary Companies; the same shall apply hereinafter);

二 一般に公正妥当と認められる企業会計の基準に準拠して作成された連結会社の財務諸表を基礎として作成されていること。

(ii) the Consolidated Financial Statements shall be prepared based on financial statements of Consolidated Companies that have been prepared in compliance with business accounting standards that are generally accepted as fair and appropriate;

三 連結財務諸表提出会社の利害関係人に対して、企業集団の財政状態、経営成績及びキャッシュ・フローの状況に関する判断を誤らせないために必要な財務情報を明瞭に表示すること。

(iii) the Consolidated Financial Statements shall clearly present the accounting information necessary for preventing persons interested in the Company Submitting Consolidated Financial Statements from making an erroneous determination on the financial position, operating results and Cash Flow conditions of the Business Group; and

四 連結財務諸表提出会社が連結財務諸表作成のために採用する基準及び手続については、正当な理由により変更を行う場合を除き、各連結会計年度を通じて継続して適用されていること。

(iv) the accounting principles and procedures adopted by the Company Submitting Consolidated Financial Statements for preparing the Consolidated Financial Statements shall be applied continuously throughout each Consolidated Fiscal Year, except in cases of making a change based on justifiable grounds.

2 連結財務諸表に記載すべき事項で同一の内容のものについては、連結財務諸表を作成する各連結会計年度を通じて、同一の表示方法を採用しなければならない。ただし、正当な理由がある場合は、この限りでない。

(2) For those matters to be stated in Consolidated Financial Statements that have the same contents, the same presentation method shall be adopted throughout each Consolidated Fiscal Year for preparing Consolidated Financial Statements, except in cases of making a change based on justifiable grounds.

(連結の範囲)

(Scope of Consolidation)

第五条 連結財務諸表提出会社は、そのすべての子会社を連結の範囲に含めなければならない。ただし、次の各号の一に該当する子会社は、連結の範囲に含めないものとする。

Article 5 (1) A Company Submitting Consolidated Financial Statements shall

include all of its Subsidiary Companies in the scope of consolidation; provided, however, that it shall not include a Subsidiary Company that falls under either of the following categories in the scope of consolidation:

一 財務及び営業又は事業の方針を決定する機関（株主総会その他これに準ずる機関をいう。）に対する支配が一時的であると認められる子会社

(i) a Subsidiary Company where the Company Submitting Consolidated Financial Statements is found to only have temporary control over said Subsidiary Company's body which makes decisions on financial and operational or business policies (meaning a shareholders meeting or any body equivalent thereto); and

二 連結の範囲に含めることにより連結財務諸表提出会社の利害関係人の判断を著しく誤らせるおそれがあると認められる子会社

(ii) a Subsidiary Company where inclusion of said Subsidiary Company in the scope of consolidation is found likely to lead persons interested in the Company Submitting Consolidated Financial Statements to making a substantially erroneous determination.

2 前項の規定により連結の範囲に含めるべき子会社のうち、その資産、売上高（役員収益を含む。以下同じ。）、損益、利益剰余金及びキャッシュ・フローその他の項目からみて、連結の範囲から除いても企業集団の財政状態、経営成績及びキャッシュ・フローの状況に関する合理的な判断を妨げない程度に重要性の乏しいものは、連結の範囲から除くことができる。

(2) Where any Subsidiary Company which should be included in the scope of consolidation pursuant to the provision of the preceding paragraph lacks significance in terms of its assets, net sales (including revenues from service operations; the same shall apply hereinafter), profit or loss, retained earnings and Cash Flows and any other items, to the extent that its exclusion from the scope of consolidation would not hinder reasonable determination on the financial position, operating results and Cash Flow conditions of the Business Group, said Subsidiary Company may be excluded from the scope of consolidation.

3 次に掲げる会社等の財政状態、経営成績又はキャッシュ・フローの状況に関する事項で、当該企業集団の財政状態、経営成績及びキャッシュ・フローの状況の判断に影響を与えると認められる重要なものがある場合には、その内容を連結財務諸表に注記しなければならない。

(3) In cases where there is any significant matter concerning the financial position, operating results or Cash Flow conditions of a Company, etc. set forth as follows, which is found to exert influence on determination on the financial position, operating results and Cash Flow conditions of the Business Group, the details thereof shall be stated in the notes in the Consolidated Financial Statements:

一 第一項ただし書の規定により連結の範囲から除かれた子会社

(i) a Subsidiary Company that is excluded from the scope of consolidation pursuant to the provision of the proviso to paragraph (1); or

二 連結財務諸表提出会社が議決権の過半数を自己の計算において所有している会社等のうち、民事再生法（平成十一年法律第二百二十五号）の規定による再生手続開始の決定を受けた会社等、会社更生法（平成十四年法律第百五十四号）の規定による更生手続開始の決定を受けた株式会社、破産法（平成十六年法律第七十五号）の規定による破産手続開始の決定を受けた会社等その他これらに準ずる会社等であつて、かつ、有効な支配従属関係が存在しないと認められることにより子会社に該当しない会社等

(ii) among Companies, etc. whose majority of voting rights are held by the Company Submitting Consolidated Financial Statements on its own account, a Company, etc. that has received an order of commencement of rehabilitation proceedings under the provisions of the Civil Rehabilitation Act (Act No. 225 of 1999), a stock company that has received an order of commencement of corporate reorganization proceedings under the provisions of the Corporate Reorganization Act (Act No. 154 of 2002), a Company, etc. that has received an order of commencement of bankruptcy proceedings under the provisions of the Bankruptcy Act (Act No. 75 of 2004), or any other Company, etc. equivalent thereto, which at the same time is not categorized as a Subsidiary Company due to being found to have no effective parent-sub subsidiary relationship with the Company Submitting Consolidated Financial Statements.

(連結貸借対照表)

(Consolidated Balance Sheet)

第六条 連結貸借対照表は、連結財務諸表提出会社の連結会計年度に対応する期間に係る連結会社の貸借対照表（第十二条第一項の規定による決算を行う場合の当該連結子会社については、当該決算に係る貸借対照表）の資産、負債及び純資産の金額を基礎として作成しなければならない。

Article 6 A consolidated balance sheet shall be prepared based on the amounts of assets, liabilities, and net assets reported on the balance sheets of Consolidated Companies for the period corresponding to the Consolidated Fiscal Year of the Company Submitting Consolidated Financial Statements (with regard to any relevant Consolidated Subsidiary Company which settles its accounts pursuant to the provision of Article 12, paragraph (1), the balance sheet pertaining to said settlement of accounts).

(連結損益計算書)

(Consolidated Profit and Loss Statement)

第七条 連結損益計算書は、連結財務諸表提出会社の連結会計年度に対応する期間に係る連結会社の損益計算書（第十二条第一項の規定による決算を行う場合の当該連結子

会社については、当該決算に係る損益計算書)の収益、費用等の金額を基礎として作成しなければならない。

Article 7 A consolidated balance sheet shall be prepared based on the amounts of revenues, expenses, etc. reported on the profits and loss statements of Consolidated Companies for the period corresponding to the Consolidated Fiscal Year of the Company Submitting Consolidated Financial Statements (with regard to any relevant Consolidated Subsidiary Company which settles its accounts pursuant to the provision of Article 12, paragraph (1), the profit and loss statement pertaining to said settlement of accounts).

(連結株主資本等変動計算書)

(Consolidated Statement of Changes in Net Assets)

第八条 連結株主資本等変動計算書は、連結財務諸表提出会社の連結会計年度に対応する期間に係る連結会社の純資産の増加又は減少の金額を基礎として作成しなければならない。

Article 8 A consolidated statement of changes in net assets shall be prepared based on the amounts of increases or decreases in net assets of Consolidated Companies for the period corresponding to the Consolidated Fiscal Year of the Company Submitting Consolidated Financial Statements.

(連結キャッシュ・フロー計算書)

(Consolidated Cash Flow Statement)

第八条の二 連結キャッシュ・フロー計算書は、連結財務諸表提出会社の連結会計年度に対応する期間に係る連結会社のキャッシュ・フロー計算書(第十二条第一項の規定による決算を行う場合の当該連結子会社については、当該決算に係るキャッシュ・フロー計算書)の金額を基礎として作成しなければならない。

Article 8-2 A consolidated cash flow statement shall be prepared based on the amounts reported on the cash flow statements of Consolidated Companies for the period corresponding to the Consolidated Fiscal Year of the Company Submitting Consolidated Financial Statements (with regard to any relevant Consolidated Subsidiary Company which settles its accounts pursuant to the provision of Article 12, paragraph (1), the cash flow statement pertaining to said settlement of accounts).

(連結子会社の資産及び負債の評価等)

(Valuation of Assets and Liabilities of Consolidated Subsidiary Companies, etc.)

第九条 連結財務諸表の作成に当たっては、連結子会社の資産及び負債の評価並びに連結財務諸表提出会社の連結子会社に対する投資とこれに対応する当該連結子会社の資本との相殺消去その他必要とされる連結会社相互間の項目の消去をしなければならない。

Article 9 When preparing Consolidated Financial Statements, assets and liabilities of Consolidated Subsidiary Companies shall be valued, investments by the Company Submitting Consolidated Financial Statements in Consolidated Subsidiary Companies shall be offset against the corresponding equity of said Consolidated Subsidiary Companies, and any other necessary elimination of items between the Consolidated Companies shall be made.

(持分法の適用)

(Application of the Equity Method)

第十条 非連結子会社及び関連会社に対する投資については、持分法により計算した価額をもつて連結貸借対照表に計上しなければならない。ただし、次の各号の一に該当する会社に対する投資については、持分法を適用しないものとする。

Article 10 (1) Investments in any Non-consolidated Subsidiary Company or Affiliated Company shall be reported on a consolidated balance sheet by indicating values calculated by the Equity Method; provided, however, that the Equity Method shall not be applied to investments in a company that fall under either of the following categories:

一 財務及び営業又は事業の方針の決定に対する影響が一時的であると認められる関連会社

(i) an Affiliated Company where the Company Submitting Consolidated Financial Statements is found to only exert a temporary influence on said Affiliated Company's decisions on financial and operational or business policies; or

二 持分法を適用することにより連結財務諸表提出会社の利害関係人の判断を著しく誤らせるおそれがあると認められる非連結子会社及び関連会社

(ii) a Non-consolidated Subsidiary Company or Affiliated Company where application of the Equity Method to said company is found likely to lead persons interested in the Company Submitting Consolidated Financial Statements to making a substantially erroneous determination.

2 前項の規定により持分法を適用すべき非連結子会社及び関連会社のうち、その損益及び利益剰余金その他の項目からみて、持分法の適用の対象から除いても連結財務諸表に重要な影響を与えないものは、持分法の適用の対象から除くことができる。

(2) Where any Non-consolidated Subsidiary Company or Affiliated Company to which the Equity Method should be applied pursuant to the provision of the preceding paragraph does not, in terms of its profit or loss, retained earnings and any other items, exert a significant influence on Consolidated Financial Statements even if said company is excluded from the target of application of the Equity Method, said company may be excluded from the target of application of the Equity Method.

(税効果会計の適用)

(Application of Tax Effect Accounting)

第十一条 連結会社の法人税その他利益に関連する金額を課税標準として課される租税（以下「法人税等」という。）については、税効果会計（連結貸借対照表に計上されている資産及び負債の金額と課税所得の計算の結果算定された資産及び負債の金額との間に差異がある場合において、当該差異に係る法人税等の金額を適切に期間配分することにより、法人税等を控除する前の当期純利益の金額と法人税等の金額を合理的に対応させるための会計処理をいう。以下同じ。）を適用して連結財務諸表を作成しなければならない。

Article 11 With regard to Consolidated Companies' corporation tax and any other taxes that are imposed on amounts related to profits as the tax base (hereinafter referred to as "Corporation Tax, etc."), Consolidated Financial Statements shall be prepared by applying Tax Effect Accounting (meaning an accounting method which, in cases where there are differences between the amounts of assets and liabilities reported on the consolidated balance sheet and the amounts of assets and liabilities derived as a result of calculating the taxable income, reasonably matches the amount of net profit for the period before deducing the Corporation Tax, etc. with the applicable amount of Corporation Tax, etc. through appropriate interperiod allocation of the amount of Corporation Tax, etc. pertaining to such differences; the same shall apply hereinafter).

(決算期の異なる子会社)

(Subsidiary Company with a Different Accounting Period)

第十二条 その事業年度の末日が連結決算日と異なる連結子会社は、連結決算日において、連結財務諸表作成の基礎となる財務諸表を作成するために必要とされる決算を行わなければならない。ただし、当該連結子会社の事業年度の末日と連結決算日との差異が三か月を超えない場合において、当該事業年度に係る財務諸表を基礎として連結財務諸表を作成するときは、この限りでない。

Article 12 (1) Any Consolidated Subsidiary Company the last day of whose business year differs from the consolidated closing date shall, on the consolidated closing date, carry out the necessary settlement of accounts for preparing financial statements that serve as the basis for preparation of Consolidated Financial Statements; provided, however, that this shall not apply when the difference between the last day of the business year of said Consolidated Subsidiary Company and the consolidated closing date is not more than three months, and Consolidated Financial Statements are prepared based on financial statements for said fiscal year.

2 前項ただし書の規定により連結財務諸表を作成する場合には、連結子会社の事業年度の末日と連結決算日が異なることから生ずる連結会社相互間の取引に係る会計記録の重要な不一致について、調整をしなければならない。

(2) In cases of preparing Consolidated Financial Statements pursuant to the

provision of the proviso to the preceding paragraph, adjustment shall be made with regard to any significant inconsistency in accounting records pertaining to transactions between Consolidated Companies that result from the fact that the last day of the business year of the Consolidated Subsidiary Company differs from the consolidated closing date.

(連結の範囲等に関する記載)

(Statement on the Scope of Consolidation, etc.)

第十三条 連結の範囲に関する事項その他連結財務諸表作成のための基本となる重要な事項は、次に掲げる事項に区別して連結キャッシュ・フロー計算書の次に記載しなければならない。

Article 13 (1) Matters on the scope of consolidation and other significant matters that serve as the basis for preparing Consolidated Financial Statements shall be stated immediately after the consolidated cash flow statement, by classifying them into the following matters:

一 連結の範囲に関する事項

(i) matters on the scope of consolidation;

二 持分法の適用に関する事項

(ii) matters on application of the Equity Method;

三 連結子会社の事業年度等に関する事項

(iii) matters on the business year, etc. of Consolidated Subsidiary Companies;

and

四 会計処理基準に関する事項

(iv) matters on accounting standards.

2 前項第一号に掲げる連結の範囲に関する事項については、次の各号に掲げる事項を記載するものとする。ただし、第一号に掲げる事項については、有価証券届出書及び有価証券報告書の連結財務諸表以外の箇所に当該事項が記載されている場合には、その旨を記載することにより記載を省略することができる。

(2) With regard to the matters on the scope of consolidation set forth in item (i) of the preceding paragraph, the following matters shall be stated; provided, however, that, with regard to the matters set forth in item (i), if said matters are stated in the Securities Registration Statement and the Annual Securities Report, in a place other than Consolidated Financial Statements, the statement of said matters may be omitted by making a statement to that effect:

一 連結子会社の数及び主要な連結子会社の名称

(i) the number of Consolidated Subsidiary Companies and the names of major Consolidated Subsidiary Companies;

二 非連結子会社がある場合には、主要な非連結子会社の名称及び連結の範囲から除いた理由

(ii) in cases where there are any Non-consolidated Subsidiary Companies, the names of major Non-consolidated Subsidiary Companies and the reason for

excluding them from the scope of consolidation;

三 他の会社等の議決権の過半数を自己の計算において所有しているにもかかわらず当該他の会社等を子会社としなかつた場合には、当該他の会社等の名称及び子会社としなかつた理由

(iii) in cases where, in spite of the Company Submitting Consolidated Financial Statements holding a majority of the voting rights of another Company, etc. on its own account, said other Company, etc. is not regarded as a Subsidiary Company, the name of said other Company, etc. and the reason for not regarding it as a Subsidiary Company; and

四 開示対象特別目的会社（財務諸表等規則第八条の九第二号に規定する開示対象特別目的会社をいう。以下この号において同じ。）がある場合には、開示対象特別目的会社の概要、開示対象特別目的会社との取引の概要及び取引金額その他の重要な事項

(iv) in cases where there is any Special Purpose Company Subject to Disclosure (meaning the special purpose company subject to disclosure defined in Article 8-9, item (ii) of the Ordinance on Financial Statements, etc.; hereinafter the same shall apply in this item), the outline of the Special Purpose Company Subject to Disclosure, the outline and transaction amounts of transactions with the Special Purpose Company Subject to Disclosure, and any other significant matters.

3 第一項第二号に掲げる持分法の適用に関する事項については、次の各号に掲げる事項を記載するものとする。

(3) With regard to the matters on application of the Equity Method set forth in paragraph (1) (ii), the following matters shall be stated:

一 持分法を適用した非連結子会社又は関連会社の数及びこれらのうち主要な会社等の名称

(i) the number of Non-consolidated Subsidiary Companies or Affiliated Companies to which the Equity Method is applied and the names of major Companies among them;

二 持分法を適用しない非連結子会社又は関連会社がある場合には、これらのうち主要な会社等の名称

(ii) in cases where there are any Non-consolidated Subsidiary Companies or Affiliated Companies to which the Equity Method is not applied, the names of major Companies among them;

三 持分法を適用しない非連結子会社又は関連会社がある場合には、持分法を適用しない理由

(iii) in cases where there are any Non-consolidated Subsidiary Companies or Affiliated Companies to which the Equity Method is not applied, the reason for not applying the Equity Method;

四 他の会社等の議決権の百分の二十以上、百分の五十以下を自己の計算において所有しているにもかかわらず当該他の会社等を関連会社としなかつた場合には、当該

他の会社等の名称及び関連会社としなかつた理由

(iv) in cases where, in spite of the Company Submitting Consolidated Financial Statements holding not less than 20 percent but not more than 50 percent of the voting rights of another Company, etc. on its own account, said other Company, etc. is not regarded as an Affiliated Company, the name of said other Company, etc. and the reason for not regarding it as an Affiliated Company; and

五 持分法の適用の手續について特に記載する必要があると認められる事項がある場合には、その内容

(v) in cases where there are any matters that are found particularly necessary to be stated with regard to the procedure for application of the Equity Method, the details thereof.

4 第一項第三号に掲げる連結子会社の事業年度等に関する事項については、事業年度の末日が連結決算日と異なる連結子会社がある場合において、その内容及び当該連結子会社について連結財務諸表の作成の基礎となる財務諸表を作成するための決算が行われたかどうかを記載するものとする。

(4) With regard to the matters on the business year, etc. of Consolidated Subsidiary Companies set forth in paragraph (1), item (iii), if there is any Consolidated Subsidiary Company the last day of whose business year differs from the consolidated closing date, the details thereof and whether or not said Consolidated Subsidiary Company has carried out settlement of accounts for preparing financial statements that serve as the basis for preparation of Consolidated Financial Statements shall be stated.

5 第一項第四号に掲げる会計処理基準に関する事項については、次に掲げる事項を記載するものとする。

(5) With regard to the matters on accounting standards set forth in paragraph (1), item (iv), the following matters shall be stated:

一 重要な資産の評価基準及び評価方法

(i) the valuation standards and the valuation method for significant assets;

二 重要な減価償却資産の減価償却の方法

(ii) the depreciation/amortization method for significant depreciable/amortizable assets;

三 重要な引当金の計上基準

(iii) the standards for recognition of significant allowances;

四 重要な収益及び費用の計上基準

(iv) the standards for recognition of significant revenues and expenses;

五 連結財務諸表の作成の基礎となつた連結会社の財務諸表の作成に当たつて採用した重要な外貨建の資産又は負債の本邦通貨への換算の基準

(v) the standards for translating significant assets or liabilities that are in a foreign currency into Japanese currency, adopted for preparing financial statements of Consolidated Companies that served as the basis for

preparation of Consolidated Financial Statements;

六 重要なヘッジ会計（財務諸表等規則第八条の二第八号に規定する会計処理をいう。第十五条の七第一項及び第三項において同じ。）の方法

(vi) any significant method of Hedge Accounting (meaning the hedge accounting defined in Article 8-2, item (viii) of the Ordinance on Financial Statements, etc.; the same shall apply in Article 15-7, paragraphs (1) and (3));

七 のれんの償却方法及び償却期間

(vii) the amortization method and amortization period of goodwill;

八 連結キャッシュ・フロー計算書における資金の範囲

(viii) the scope of Funds reported on the consolidated cash flow statement; and

九 その他連結財務諸表作成のための重要な事項

(ix) other significant matters for preparing Consolidated Financial Statements.

（連結財務諸表作成のための基本となる重要な事項の変更に関する記載）

(Statement on Changes in Significant Matters that Serve as the Basis for Preparation of Consolidated Financial Statements)

第十四条 連結財務諸表作成のための基本となる重要な事項を変更した場合には、次の各号に掲げる事項を前条による記載の次に記載しなければならない。

Article 14 In cases where any significant matters that serve as the basis for preparation of Consolidated Financial Statements have been changed, the following matters shall be stated immediately after the statements under the preceding Article:

一 連結の範囲又は持分法適用の範囲を変更した場合には、その旨及び変更の理由
(i) in cases where the scope of consolidation or the scope of application of the Equity Method has been changed, a statement to that effect, and the reason for the change;

二 会計処理の原則及び手続を変更した場合には、その旨、変更の理由及び当該変更が連結財務諸表に与えている影響の内容

(ii) in cases where any accounting principles or procedures have been changed, a statement to that effect, the reason for the change, and details of the influence of said change on the Consolidated Financial Statements;

三 表示方法を変更した場合には、その内容

(iii) in cases where any presentation methods have been changed, the details of such change; and

四 連結キャッシュ・フロー計算書における資金の範囲を変更した場合には、その旨、変更の理由及び当該変更が連結キャッシュ・フロー計算書に与えている影響の内容

(iv) in cases where the scope of Funds in the consolidated cash flow statement has been changed, a statement to that effect, the reason for the change, and details of the influence of said change on the consolidated cash flow statement.

(重要な後発事象の注記)

(Notes on Significant Post-Balance Sheet Events)

第十四条の二 連結決算日後、連結会社並びに持分法が適用される非連結子会社及び関連会社の翌連結会計年度以降の財政状態、経営成績及びキャッシュ・フローの状況に重要な影響を及ぼす事象（以下「重要な後発事象」という。）が発生したときは、当該事象を注記しなければならない。ただし、その事業年度の末日が連結決算日と異なる子会社及び関連会社については、当該子会社及び関連会社の貸借対照表日後に発生した当該事象を注記しなければならない。

Article 14-2 If any events that exert a significant influence on the financial position, operating results and Cash Flow conditions of Consolidated Companies, as well as Non-consolidated Subsidiary Companies and Affiliated Companies to which the Equity Method is applied, in and/or after the following Consolidated Fiscal Year occur after the consolidated closing date (such events shall hereinafter be referred to as "Significant Post-Balance Sheet Events"), said events shall be stated in the notes; provided, however, that, with regard to any Subsidiary Company or Affiliated Company the last day of whose business year differs from the consolidated closing date, such events that occur after the balance sheet date of said Subsidiary Company or Affiliated Company shall be stated in the notes.

(追加情報の注記)

(Notes on Additional Information)

第十五条 この規則において特に定める注記のほか、連結財務諸表提出会社の利害関係人が企業集団の財政状態、経営成績及びキャッシュ・フローの状況に関する適正な判断を行うために必要と認められる事項があるときは、当該事項を注記しなければならない。

Article 15 In addition to the notes particularly specified under this Ordinance, if there are any matters that are found to be necessary for persons interested in the Company Submitting Consolidated Financial Statements to make adequate judgments on the financial position, operating results and Cash Flow conditions of the Business Group, said matters shall be stated in the notes.

(セグメント情報等の注記)

(Notes on Segment Information, etc.)

第十五条の二 企業を構成する一定の単位（以下「報告セグメント」という。）に関する情報（以下「セグメント情報」という。）については、次に掲げる事項を様式第一号に定めるところにより注記しなければならない。

Article 15-2 (1) With regard to information on a certain unit of an Enterprise (hereinafter referred to as a "Reporting Segment") (such information will hereinafter be referred to as "Segment Information"), the following matters

shall be set down in the notes in accordance with Form No. 1:

一 報告セグメントの概要

(i) the outline of any Reporting Segment;

二 報告セグメントごとの売上高、利益又は損失、資産、負債その他の項目の金額及びこれらの金額の算定方法

(ii) the amounts of the net sales, profit or loss, assets, liabilities and other items for each Reporting Segment and the methods of calculation of those amounts; and

三 前号に掲げる金額の項目ごとの合計額と当該項目に相当する科目ごとの連結貸借対照表計上額又は連結損益計算書計上額との差額及び当該差額の主な内容

(iii) the differences between the total amounts of the amounts of the respective items set forth in the preceding item and the amounts reported on the consolidated balance sheet or the amounts reported on the consolidated profit and loss statement for the respective accounting titles equivalent to said items and the main contents of said differences.

2 報告セグメントに関連する情報（様式第二号において「関連情報」という。）については、次に掲げる事項を同様式に定めるところにより注記しなければならない。

(2) With regard to information related to a Reporting Segment (referred to as "Related Information" in Form No. 2), the following matters shall be set down in the notes in accordance with that form:

一 製品及びサービスごとの情報

(i) information for each product and service;

二 地域ごとの情報

(ii) information for each region; and

三 主要な顧客ごとの情報

(iii) information for each major customer.

3 連結貸借対照表又は連結損益計算書において、次に掲げる項目を計上している場合には、報告セグメントごとの概要を様式第三号に定めるところにより注記しなければならない。

(3) In cases where the following items are reported in the consolidated balance sheet or the consolidated profit and loss statement, the outline for each Reporting Segment shall be set down in the notes in accordance with Form No. 3:

一 固定資産の減損損失

(i) the impairment loss on fixed assets;

二 のれんの償却額及び未償却残高

(ii) the amortization amount of goodwill and the unamortized balance; or

三 負ののれん発生益

(iii) the gain from negative goodwill.

4 前三項の規定にかかわらず、重要性の乏しいものについては、注記を省略することができる。

(4) Notwithstanding the provisions of the preceding three paragraphs, notes may be omitted for matters having little significance.

(リース取引に関する注記)

(Notes on Lease Transactions)

第十五条の三 財務諸表等規則第八条の六の規定は、リース取引について準用する。この場合において、同条第一項及び第三項中「財務諸表提出会社」とあるのは「連結会社」と、同条第一項第一号イ及び第二号並びに第二項中「当事業年度末」とあるのは「当連結会計年度末」と、同条第一項第二号ロ中「貸借対照表日」とあるのは「連結決算日」と、同条第三項中「貸借対照表」とあるのは「連結貸借対照表」と読み替えるものとする。

Article 15-3 The provisions of Article 8-6 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to lease transactions. In this case, the term "Company Submitting Financial Statements" in paragraphs (1) and (3) of that Article shall be deemed to be replaced with "Consolidated Companies," the term "as of the end of the current business year" in sub-item (a) of item (i) paragraph (1) and item (ii) and paragraph (2) of that Article shall be deemed to be replaced with "as of the end of the current Consolidated Fiscal Year," the term "balance sheet date" in sub-item (b) of item (ii) of paragraph (1) of that Article shall be deemed to be replaced with "consolidated closing date," and the term "balance sheet" in paragraph (3) of that Article shall be deemed to be replaced with "consolidated balance sheet."

(関連当事者の範囲)

(Scope of Related Parties)

第十五条の四 この規則において「関連当事者」とは、次に掲げる者をいう。

Article 15-4 As used in this Ordinance, the term "Related Party" means any of the following persons:

一 連結財務諸表提出会社の親会社

(i) the Parent Company of a Company Submitting Consolidated Financial Statements;

二 連結財務諸表提出会社の非連結子会社

(ii) a Non-consolidated Subsidiary Company of a Company Submitting Consolidated Financial Statements;

三 連結財務諸表提出会社と同一の親会社をもつ会社等

(iii) a Company, etc. having the same Parent Company as a Company Submitting Consolidated Financial Statements;

四 連結財務諸表提出会社のその他の関係会社（連結財務諸表提出会社が他の会社等の関連会社である場合における当該他の会社等をいう。以下この号において同じ。）並びに当該その他の関係会社の親会社及び子会社

(iv) Any Other Associated Company (meaning, in cases where the Company

Submitting Consolidated Financial Statements is an Affiliated Company of another Company, etc., said other Company, etc.; hereinafter the same shall apply in this item) of a Company Submitting Consolidated Financial Statements, and the Parent Company or a Subsidiary Company of Any Other Associated Company;

五 連結財務諸表提出会社の関連会社及び当該関連会社の子会社

(v) an Affiliated Company of a Company Submitting Consolidated Financial Statements, and a Subsidiary Company of said Affiliated Company;

六 連結財務諸表提出会社の主要株主（法第百六十三条第一項に規定する主要株主をいう。）及びその近親者（二親等内の親族をいう。次号から第九号までにおいて同じ。）

(vi) a Major Shareholder (meaning a major shareholder as defined in Article 163, paragraph (1) of the Act) of a Company Submitting Consolidated Financial Statements and a Close Relative (meaning a relative within the second degree of kinship; the same shall apply in the following item to item (ix)) thereof;

七 連結財務諸表提出会社の役員及びその近親者

(vii) an Officer of a Company Submitting Consolidated Financial Statements and a Close Relative thereof;

八 連結財務諸表提出会社の親会社の役員及びその近親者

(viii) an Officer of the Parent Company of a Company Submitting Consolidated Financial Statements and a Close Relative thereof;

九 連結財務諸表提出会社の重要な子会社の役員及びその近親者

(ix) an Officer of a significant Subsidiary Company of a Company Submitting Consolidated Financial Statements and a Close Relative thereof;

十 前四号に掲げる者が議決権の過半数を自己の計算において所有している会社等及び当該会社等の子会社

(x) a Company, etc. , whose majority of voting rights are held by any of the persons set forth in the preceding four items, on his/her own account, and a Subsidiary Company of said Company, etc. ; or

十一 従業員のための企業年金（連結財務諸表提出会社又は連結子会社と重要な取引（掛金の拠出を除く。）を行う場合に限る。）

(xi) a corporate pension for the workers of a Company Submitting Financial Statements (limited to cases where such corporate pension carries out significant transactions (excluding contribution of premiums) with the Company Submitting Consolidated Financial Statements or a Consolidated Subsidiary Company).

（関連当事者との取引に関する注記）

(Notes on Transactions with Related Parties)

第十五条の四の二 連結財務諸表提出会社が関連当事者との取引（当該関連当事者が第

三者のために当該連結財務諸表提出会社との間で行う取引及び当該連結財務諸表提出会社と第三者との間の取引で当該関連当事者が当該取引に関して当該連結財務諸表提出会社に重要な影響を及ぼしているものを含む。)を行つている場合には、その重要なものについて、次の各号に掲げる事項を原則として関連当事者ごとに注記しなければならない。

Article 15-4-2 (1) In cases where a Company Submitting Consolidated Financial Statements carries out transactions with any Related Party (such transactions include any transactions which said Related Party carries out with the Company Submitting Consolidated Financial Statements for the benefit of a third party and any transactions carried out between the Company Submitting Consolidated Financial Statements and a third party where said Related Party exerts a significant influence on the Company Submitting Consolidated Financial Statements with regard to said transactions), the following matters shall be stated in the notes for each Related Party, in principle, with regard to any of such transactions that are significant:

一 当該関連当事者が会社等の場合には、その名称、所在地、資本金又は出資金、事業の内容及び当該関連当事者の議決権に対する当該連結財務諸表提出会社の所有割合又は当該連結財務諸表提出会社の議決権に対する当該関連当事者の所有割合

(i) in cases where said Related Party is a Company, etc. , its name, location, and stated capital or capital contribution, description of its business, and the share of voting rights in said Related Party held by the Company Submitting Consolidated Financial Statements, or the share of voting rights in the Company Submitting Consolidated Financial Statements held by said Related Party;

二 当該関連当事者が個人の場合には、その氏名、職業及び当該連結財務諸表提出会社の議決権に対する当該関連当事者の所有割合

(ii) in cases where said Related Party is an individual, his/her name and occupation, and the share of voting rights in the Company Submitting Consolidated Financial Statements held by said Related Party;

三 当該連結財務諸表提出会社と当該関連当事者との関係

(iii) the relationship between the Company Submitting Consolidated Financial Statements and said Related Party;

四 取引の内容

(iv) the details of the transactions;

五 取引の種類別の取引金額

(v) the transaction amount by type of transactions;

六 取引条件及び取引条件の決定方針

(vi) conditions of transactions and the policy for deciding the conditions of transactions;

七 取引により発生した債権債務に係る主な科目別の期末残高

(vii) the ending balances of the respective major account titles pertaining to

claims and obligations arising from transactions;

八 取引条件の変更があつた場合には、その旨、変更の内容及び当該変更が連結財務諸表に与えている影響の内容

(viii) in cases where there have been any changes in the conditions of transactions, a statement to that effect, the details of the change, and the details of the influence of said change on the Consolidated Financial Statements;

九 関連当事者に対する債権が貸倒懸念債権（財務諸表等規則第八条の十第一項第九号に規定する貸倒懸念債権をいう。）又は破産更生債権等（同号に規定する破産更生債権等をいう。第二十三条第一項第三号において同じ。）に区分されている場合には、次に掲げる事項

(ix) in cases where claims against the Related Party are categorized as Claims with a Possibility of Default (meaning claims with a possibility of default defined in Article 8-10, paragraph (1), item (ix) of the Ordinance on Financial Statements, etc.) or Claims in Bankruptcy, Reorganization, etc. (meaning claims in bankruptcy, rehabilitation, etc. defined in said item; the same shall apply in Article 23, paragraph (1), item (iii)), the following matters:

イ 当連結会計年度末の貸倒引当金残高

(a) the balance of allowance for doubtful accounts as of the end of the current Consolidated Fiscal Year;

ロ 当連結会計年度に計上した貸倒引当金繰入額等

(b) the provision of allowance for doubtful accounts, etc. reported for the current Consolidated Fiscal Year; and

ハ 当連結会計年度に計上した貸倒損失等（一般債権（財務諸表等規則第八条の十第一項第九号ハに規定する一般債権をいう。）に区分されていた場合において生じた貸倒損失を含む。）

(c) the bad debt losses, etc. (including any bad debt losses incurred in cases where the claims were categorized as General Claims (meaning general claims defined in Article 8-10, paragraph (1), item (ix), sub-item (c) of the Ordinance on Financial Statements, etc.)) reported for the current Consolidated Fiscal Year; and

十 関連当事者との取引に関して、貸倒引当金以外の引当金が設定されている場合において、注記することが適当と認められるものについては、前号に準ずる事項

(x) in cases where any allowances other than the allowance for doubtful accounts are established with regard to transactions with the Related Party, matters equivalent to those set forth in the preceding items regarding any such allowances that are found appropriate to be stated in the notes.

2 前項の規定にかかわらず、同項第九号及び第十号に掲げる事項は、第十五条の四各号に掲げる関連当事者の種類ごとに合算して記載することができる。

(2) Notwithstanding the provision of the preceding paragraph, the matters set forth in items (ix) and (x) of that paragraph may be stated as a combined

amount for each type of Related Party set forth in the items of Article 15-4.

3 前二項の規定は、連結子会社と関連当事者との間に取引がある場合に準用する。

(3) The provisions of the preceding two paragraphs shall apply mutatis mutandis to cases where there are transactions between a Consolidated Subsidiary Company and a Related Party.

4 関連当事者との取引のうち連結財務諸表の作成に当たつて相殺消去された取引については、注記を要しない。

(4) With regard to any transactions with a Related Party which have been offset when preparing Consolidated Financial Statements, the notes shall not be required.

5 関連当事者との取引のうち次の各号に定める取引については、第一項に規定する注記を要しない。

(5) With regard to any transactions with a Related Party, which are specified in the following items, the notes prescribed in paragraph (1) shall not be required:

一 一般競争入札による取引並びに預金利息及び配当の受取りその他取引の性質からみて取引条件が一般の取引と同様であることが明白な取引

(i) transactions by general competitive bidding, receiving of interest on deposits and dividends, and other transactions of which conditions are apparently similar to those of general transactions in light of the nature of the transactions; and

二 役員に対する報酬、賞与及び退職慰労金の支払い

(ii) payment of Remunerations, bonuses and retirement bonuses to Officers.

6 第一項（第三項において準用する場合を含む。）に掲げる事項は、財務諸表等規則様式第一号に準じて注記しなければならない。

(6) The matters set forth in paragraph (1) (including the cases where it is applied mutatis mutandis pursuant to paragraph (3)) shall be stated in the notes according to Form No. 1 of the Ordinance on Financial Statements, etc.

（親会社又は重要な関連会社に関する注記）

(Notes on the Parent Company or any Significant Affiliated Company)

第十五条の四の三 連結財務諸表提出会社について、次の各号に掲げる会社が存在する場合には、当該各号に定める事項を注記しなければならない。

Article 15-4-3 (1) In cases where companies set forth in the following items exist for a Company Submitting Consolidated Financial Statements, the matters respectively specified in those items shall be stated in the notes:

一 親会社 当該親会社の名称並びにその発行する有価証券を金融商品取引所（法第二条第十六項に規定する金融商品取引所をいい、本邦以外の地域において設立されている同じ性質を有するものを含む。以下この号において同じ。）に上場している場合にあつてはその旨及び当該金融商品取引所の名称、その発行する有価証券を金融商品取引所に上場していない場合にあつてはその旨

(i) Parent Company: the name of the Parent Company and, in cases where

securities issued by the Parent Company are listed on a Financial Instruments Exchange (meaning a financial instruments exchange defined in Article 2, paragraph (16) of the Act, including one established outside Japan which is of the same nature; hereinafter the same shall apply in this item), a statement to that effect and the name of said Financial Instruments Exchange, and in cases where securities issued by the Parent Company are not listed on a Financial Instruments Exchange, a statement to that effect; and

二 重要な関連会社 当該関連会社の名称並びに持分法による投資利益又は持分法による投資損失の金額の算定対象となつた当該関連会社の貸借対照表及び損益計算書における次に掲げる項目の金額

(ii) significant Affiliated Company: the name of any such Affiliated Company and the amounts for the following items on the balance sheet and the profit and loss statement of any such Affiliated Company on which the amount of investment return or investment loss under the Equity Method has been calculated:

イ 貸借対照表項目（流動資産合計、固定資産合計、流動負債合計、固定負債合計、純資産合計その他の重要な項目をいう。）

(a) Balance Sheet Items (meaning total current assets, total fixed assets, total current liabilities, total fixed liabilities, total net assets, and any other significant items); and

ロ 損益計算書項目（売上高、税引前当期純利益金額又は税引前当期純損失金額、当期純利益金額又は当期純損失金額その他の重要な項目をいう。）

(b) Profit and Loss Statement Items (meaning net sales, the amount of net profit for the period before taxes or the amount of net loss for the period before taxes, the amount of net profit for the period or the amount of net loss for the period, and any other significant items).

2 前項第二号イ及びロに掲げる項目の金額は、同項の規定にかかわらず、次の各号に掲げる方法により記載することができる。この場合には、その旨を記載しなければならない。

(2) The amounts for items set forth in sub-items (a) and (b) of item (ii) of the preceding paragraph may, notwithstanding the provision of said paragraph, be stated by either of the following methods; in this case, a statement to that effect shall be made:

一 重要な関連会社について合算して記載する方法

(i) the method of stating the combined amounts for the significant Affiliated Companies; or

二 持分法による投資利益又は持分法による投資損失の金額の算定対象となつた関連会社について合算して記載する方法

(ii) the method of stating the combined amounts for Affiliated Companies on which the amount of investment return or investment loss under the Equity

Method has been calculated.

(税効果会計に関する注記)

(Notes on Tax Effect Accounting)

第十五条の五 第十一条の規定により税効果会計を適用したときは、次の各号に掲げる事項を注記しなければならない。

Article 15-5 (1) When Tax Effect Accounting is applied pursuant to the provision of Article 11, the matters set forth in the following items shall be stated in the notes:

一 繰延税金資産（税効果会計の適用により資産として計上される金額をいう。以下同じ。）及び繰延税金負債（税効果会計の適用により負債として計上される金額をいう。以下同じ。）の発生の主な原因別の内訳

(i) breakdown of major causes for the occurrence of Deferred Tax Assets (meaning the amount reported as assets as a result of applying Tax Effect Accounting; the same shall apply hereinafter) and Deferred Tax Liabilities (meaning the amount reported as liabilities as a result of applying Tax Effect Accounting; the same shall apply hereinafter);

二 当該連結会計年度に係る連結財務諸表提出会社の法人税等の計算に用いられた税率（以下この条において「法定実効税率」という。）と法人税等を控除する前の当期純利益に対する法人税等（税効果会計の適用により計上される法人税等の調整額を含む。）の比率（以下この条において「税効果会計適用後の法人税等の負担率」という。）との間に差異があるときは、当該差異の原因となつた主な項目別の内訳

(ii) if there is a difference between the tax rate used for calculating the Corporation Tax, etc. of the Company Submitting Consolidated Financial Statements for the relevant Consolidated Fiscal Year (hereinafter referred to as the "Normal Effective Statutory Tax Rate" in this Article) and the ratio of the Corporation Tax, etc. (including the deferred Corporation Tax, etc. reported as a result of applying Tax Effect Accounting) to the net profit for the period before deducting the Corporation Tax, etc. (hereinafter referred to as the "Burden Ratio of Corporation Tax, etc. after Application of Tax Effect Accounting" in this Article), the breakdown of the cause for said difference, by major item;

三 法人税等の税率の変更により繰延税金資産及び繰延税金負債の金額が修正されたときは、その旨及び修正額

(iii) if the amount of Deferred Tax Assets and the amount of Deferred Tax Liabilities have been revised as a result of a change in the tax rate of any Corporation Tax, etc. , a statement to that effect and the amounts as revised; and

四 連結決算日後に法人税等の税率の変更があつた場合には、その内容及び影響

(iv) in cases where there was a change in the tax rate of any Corporation Tax, etc. after the consolidated closing date, the details of such change and the

influence thereof.

2 繰延税金資産の算定に当たり繰延税金資産から控除された金額がある場合には、当該金額を前項第一号に掲げる事項に併せて注記しなければならない。

(2) In cases where any amount has been deducted from the Deferred Tax Assets when calculating the Deferred Tax Assets, said amount shall be stated in the notes in addition to the matters set forth in item (i) of the preceding paragraph.

3 第一項第二号に掲げる事項については、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百分の五以下である場合には、注記を省略することができる。

(3) With regard to the matters set forth in paragraph (1), item (ii), the notes may be omitted if the difference between the Normal Effective Statutory Tax Rate and the Burden Ratio of Corporation Tax, etc. after Application of Tax Effect Accounting is not more than five percent of the Normal Effective Statutory Tax Rate.

(金融商品に関する注記)

(Notes on Financial Instruments)

第十五条の五の二 金融商品については、次の各号に掲げる事項を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

Article 15-5-2 (1) With regard to Financial Instruments, the following matters shall be stated in the notes; provided, however, that notes may be omitted for matters having little significance:

一 金融商品の状況に関する次に掲げる事項

(i) the following matters concerning the conditions of Financial Instruments:

イ 金融商品に対する取組方針

(a) the policy on dealing in Financial Instruments;

ロ 金融商品の内容及び当該金融商品に係るリスク

(b) contents of Financial Instruments and the risks involved in said Financial Instruments; and

ハ 金融商品に係るリスク管理体制

(c) the risk management system for Financial Instruments;

二 金融商品の時価に関する次に掲げる事項

(ii) the following matters concerning the market prices of Financial Instruments:

イ 連結決算日における連結貸借対照表の科目ごとの連結貸借対照表計上額

(a) the amounts reported on the consolidated balance sheet for the respective account titles of the consolidated balance sheet as of the consolidated closing date;

ロ 連結決算日における連結貸借対照表の科目ごとの時価

(b) the market prices for the respective account titles of the consolidated balance sheet as of the consolidated closing date;

ハ 連結決算日における連結貸借対照表の科目ごとの連結貸借対照表計上額と連結決算日における連結貸借対照表の科目ごとの時価との差額

(c) the differences between the amounts reported on the consolidated balance sheet for the respective account titles of the consolidated balance sheet as of the consolidated closing date and the market prices for the respective account titles of the consolidated balance sheet as of the consolidated closing date;

ニ 連結貸借対照表の科目ごとの時価の算定方法

(d) the calculation methods for the market prices for the respective account titles of the consolidated balance sheet; and

ホ ロからニまでに掲げる事項に関する説明

(e) explanations on the matters set forth in sub-items (b) to (d) inclusive.

2 前項第二号ロからホまでに掲げる事項については、時価の把握が困難な場合には、同項本文の規定にかかわらず、注記することを要しない。この場合には、その旨及びその理由を注記しなければならない。

(2) Notwithstanding the provision of the main clause of the preceding paragraph, the matters set forth in item (ii), sub-items (b) to (e) inclusive of that paragraph are not require to be stated in the notes, if it is difficult to identify the market prices. In this case, a statement to that effect and the reason therefor shall be set down in the notes.

3 金融資産（財務諸表等規則第八条第四十一項に規定する金融資産をいう。以下この項において同じ。）及び金融負債（財務諸表等規則第八条第四十一項に規定する金融負債をいう。以下この項において同じ。）の双方がそれぞれ資産の総額及び負債の総額の大部分を占めており、かつ、当該金融資産及び金融負債の双方が事業目的に照らして重要である連結会社にあつては、当該金融資産及び金融負債の主要な市場リスク（金利、通貨の価格、金融商品市場（法第二条第十四項に規定する金融商品市場をいう。以下この項及び次条第三項において同じ。）における相場その他の指標の数値の変動による損失の危険をいう。以下この項及び次項において同じ。）の要因となる当該指標の数値の変動に対する当該金融資産及び金融負債の価値の変動率に重要性がある場合には、次の各号に掲げる金融商品の区分に応じ、当該各号に定める事項を注記しなければならない。

(3) With regard to a Consolidated Company for which Financial Assets (meaning the financial assets defined in Article 8, paragraph (41) of the Ordinance on Financial Statements, etc.; hereinafter the same shall apply in this paragraph) and Financial Liabilities (meaning the financial liabilities defined in Article 8, paragraph (41) of the Ordinance on Financial Statements, etc.; hereinafter the same shall apply in this paragraph) respectively constitute most of the total amount of assets and the total amount of liabilities, and at the same time said Financial Assets and Financial Liabilities are important in light of the business purpose of the company, if there is significance in the rates of fluctuations in the values of said Financial Assets and Financial Liabilities

against fluctuations in the figures of money rates, values of currencies, quotations on Financial Instruments Markets (meaning the financial instruments markets defined in Article 2, paragraph (14) of the Act; hereinafter the same shall apply in this paragraph and paragraph (3) of the following Article) and any other indicators, which serve as the causes of major Market Risks (meaning risks of losses incurred by fluctuations in said indicators; hereinafter the same shall apply in this paragraph and the following paragraph) associated with said Financial Assets and Financial Liabilities, the matters specified in the following items for the respective categories of Financial Instruments set forth in those items shall be stated in the notes:

一 そのリスク管理において、市場リスクに関する定量的分析を利用している金融商品 当該分析に基づく定量的情報及びこれに関連する情報

(i) Financial Instruments for which quantitative analyses on Market Risks are used in their risk management: the quantitative information based on said analyses and information related thereto; or

二 そのリスク管理において、市場リスクに関する定量的分析を利用していない金融商品 次のイ及びロに掲げる事項

(ii) Financial Instruments for which quantitative analyses on Market Risks are not used in their risk management: the matters set forth in sub-items (a) and (b) below:

イ そのリスク管理において、市場リスクに関する定量的分析を利用していない旨

(a) the fact that quantitative analyses on Market Risks are not used in their risk management; and

ロ 市場リスクの要因となる金利、通貨の価格、金融商品市場における相場その他の指標の数値の変動を合理的な範囲で仮定して算定した時価の増減額及びこれに関連する情報

(b) increases and decreases in market prices that have been calculated by assuming a reasonable extent of fluctuations in the figures of money rates, values of currencies, quotations on Financial Instruments Markets and any other indicators, which serve as the causes of Market Risks, and information related thereto.

4 前項第二号ロに掲げる事項が、連結会社の市場リスクの実態を適切に反映していない場合には、その旨及びその理由を注記しなければならない。

(4) In cases where the matters set forth in sub-item of item (ii) of the preceding paragraph do not appropriately reflect the actual conditions of Market Risks associated with the Consolidated Company, a statement to that effect and the reason therefor shall be set down in the notes.

5 金銭債権（時価の変動により利益を得ることを目的として保有するものを除く。）及び有価証券（売買目的有価証券を除く。）のうち満期のあるものについては、償還予定額の合計額を一定の期間に区分した金額を注記しなければならない。

- (5) With regard to monetary claims (excluding those held for the purpose of gaining profits from fluctuations in market price) and securities (excluding Trading Securities) that have maturities, the total amount of such claims or securities to be redeemed within a certain period shall be stated in the notes.
- 6 社債、長期借入金、リース債務及びその他の負債であつて、金利の負担を伴うものについては、返済予定額の合計額を一定の期間に区分した金額を注記しなければならない。ただし、当該金額が第九十二条第一項に規定する社債明細表又は借入金等明細表に記載されている場合には、その旨の注記をもつて代えることができる。
- (6) With regard to company bonds, long-term borrowings, lease obligations and any other debts which require payment of interests, the total amount of such debts to be repaid within a certain period shall be stated in the notes; provided, however, that in cases where said amount is stated in a schedule of company bonds or a schedule of borrowings, etc. prescribed in Article 92, paragraph (1), a statement to that effect may be set down in the notes in lieu of stating said amount.

(有価証券に関する注記)

(Notes on Securities)

第十五条の六 前条に定める事項のほか、有価証券については、次の各号に掲げる有価証券の区分に応じ、当該各号に定める事項を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

Article 15-6 (1) In addition to the matters specified in the preceding Article, with regard to securities, the matters specified in the following items for the respective categories of securities set forth in those items shall be stated in the notes; provided, however, that notes may be omitted for matters having little significance:

一 売買目的有価証券 当連結会計年度の損益に含まれた評価差額

(i) Trading Securities: the valuation difference included in the profit or loss for the current Consolidated Fiscal Year;

二 満期保有目的の債券 当該債券を連結決算日における時価が連結決算日における連結貸借対照表計上額を超えるもの及び当該時価が当該連結貸借対照表計上額を超えないものに区分し、その区分ごとの次に掲げる事項

(ii) Bonds Held to Maturity: by categorizing such bonds into those of which the market price as of the consolidated closing date exceeds the amount reported on the consolidated balance sheet as of the consolidated closing date and those of which such market price does not exceed such amount reported on the consolidated balance sheet, the following matters for each of such categories:

イ 連結決算日における連結貸借対照表計上額

(a) the amount reported on the consolidated balance sheet as of the consolidated closing date;

- ロ 連結決算日における時価
 - (b) the market price as of the consolidated closing date; and
 - ハ 連結決算日における連結貸借対照表計上額と連結決算日における時価との差額
 - (c) the difference between the amount reported on the consolidated balance sheet as of the consolidated closing date and the market price as of the consolidated closing date;
 - 三 その他有価証券 有価証券（株式、債券及びその他の有価証券をいう。第五号において同じ。）の種類ごとに当該有価証券を連結決算日における連結貸借対照表計上額が取得原価を超えるもの及び当該連結貸借対照表計上額が取得原価を超えないものに区分し、その区分ごとの次に掲げる事項
 - (iii) Other Securities: by categorizing each class of Securities (meaning shares, bonds and any other securities; the same shall apply in item (v)) into those of which the amount reported on the consolidated balance sheet as of the consolidated closing date exceeds the acquisition cost and those of which such amount reported on the consolidated balance sheet does not exceed the acquisition cost, the following matters for each of such categories:
 - イ 連結決算日における連結貸借対照表計上額
 - (a) the amount reported on the consolidated balance sheet as of the consolidated closing date;
 - ロ 取得原価
 - (b) the acquisition cost; and
 - ハ 連結決算日における連結貸借対照表計上額と取得原価との差額
 - (c) the difference between the amount reported on the consolidated balance sheet as of the consolidated closing date and the acquisition cost;
 - 四 当連結会計年度中に売却した満期保有目的の債券 債券の種類ごとの売却原価、売却額、売却損益及び売却の理由
 - (iv) Bonds Held to Maturity that were sold off during the current Consolidated Fiscal Year: the cost of the bonds sold, the sale price, the profit or loss on sale, and the reason for the sale, by class of bonds; and
 - 五 当連結会計年度中に売却したその他有価証券 有価証券の種類ごとの売却額、売却益の合計額及び売却損の合計額
 - (v) Other Securities that were sold off during the current Consolidated Fiscal Year: the sale price, the total amount of profit on sale and the total amount of loss on sale, by class of Securities.
- 2 当連結会計年度中に売買目的有価証券、満期保有目的の債券、子会社株式及び関連会社株式並びにその他有価証券の保有目的を変更した場合には、その旨、変更の理由（満期保有目的の債券の保有目的を変更した場合に限る。）及び当該変更が連結財務諸表に与えている影響の内容を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。
- (2) In cases where the holding purpose for Trading Securities, Bonds Held to Maturity, Subsidiary Company shares, Affiliated Company shares, or Other

Securities has been changed during the current Consolidated Fiscal Year, a statement to that effect, the reason for the change (limited to the case of having changed the holding purpose for Bonds Held to Maturity), and details of the influence of said change on the Consolidated Financial Statements shall be stated in the notes; provided, however, that notes may be omitted for matters having little significance.

- 3 流動性が乏しいことその他の事由により金融商品市場において時価で有価証券を売却することが相当期間困難である場合であつて、当連結会計年度中に売買目的有価証券を満期保有目的の債券若しくはその他有価証券へ変更したとき又はその他有価証券を満期保有目的の債券へ変更したときは、前項の規定にかかわらず、次の各号に掲げる場合の区分に応じ、当該各号に定める事項を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

(3) In cases where it is difficult to sell off securities at market prices on Financial Instruments Markets for a considerable period of time due to low liquidity or any other reasons, if Trading Securities have been changed into Bonds Held to Maturity or Other Securities, or Other Securities have been changed into Bonds Held to Maturity during the current Consolidated Fiscal Year, notwithstanding the provision of the preceding paragraph, the matters specified in the following items for the respective categories of cases set forth in those items shall be stated in the notes; provided, however, that notes may be omitted for matters having little significance:

一 売買目的有価証券から満期保有目的の債券へ変更した場合 保有目的を変更した有価証券に係る次に掲げる事項

(i) cases where Trading Securities have been changed into Bonds Held to Maturity: the following matters pertaining to the securities for which the holding purpose has been changed:

イ その概要

(a) the outline thereof:

ロ 保有目的を変更した日及び変更の理由

(b) the date on which the holding purpose was changed, and the reason therefor;

ハ 当連結会計年度における損益

(c) the profit or loss for the current Consolidated Fiscal Year;

ニ 連結決算日における時価及び連結貸借対照表計上額

(d) the market price and the amount reported on the consolidated balance sheet as of the consolidated closing date; and

ホ 保有目的の変更が連結財務諸表に及ぼす影響額

(e) the amount of influence that the change in the holding purpose has on the Consolidated Financial Statements;

二 売買目的有価証券からその他有価証券へ変更した場合 保有目的を変更した有価証券に係る次に掲げる事項

(ii) cases where Trading Securities have been changed into Other Securities: the following matters pertaining to the securities for which the holding purpose has been changed:

イ 前号イからハまでに掲げる事項

(a) the matters set forth in sub-items (a) to (c) inclusive of the preceding item;

ロ 連結決算日における連結貸借対照表計上額

(b) the amount reported on the consolidated balance sheet as of the consolidated closing date; and

ハ 保有目的の変更が連結財務諸表に及ぼす影響額

(c) the amount of influence that the change in the holding purpose has on the Consolidated Financial Statements; and

三 その他有価証券から満期保有目的の債券へ変更した場合 保有目的を変更した有価証券に係る次に掲げる事項

(iii) cases where Other Securities have been changed into Bonds Held to Maturity: the following matters pertaining to the securities for which the holding purpose has been changed:

イ 第一号イ及びロに掲げる事項

(a) the matters set forth in item (i), sub-items (a) and (b);

ロ 連結決算日における時価及び連結貸借対照表計上額

(b) the market price and the amount reported on the consolidated balance sheet as of the consolidated closing date; and

ハ 連結決算日における連結貸借対照表に計上されたその他有価証券評価差額金（財務諸表等規則第八条の七第三項第三号ハに規定するその他有価証券評価差額金をいう。）の額

(c) the amount of Valuation Difference on Other Securities (meaning the valuation difference on Other Securities defined in Article 8-7, paragraph (3), item (iii), sub-item (c) of the Ordinance on Financial Statements, etc.) reported on the consolidated balance sheet as of the consolidated closing date.

4 当連結会計年度前に保有目的を変更した有価証券については、当連結会計年度において、次の各号に掲げる場合の区分に応じ、当該各号に定める事項を注記しなければならない。ただし、重要性が乏しいものについては、記載を省略することができる。

(4) With regard to securities for which the holding purpose has been changed prior to the current Consolidated Fiscal Year, the matters specified in the following items for the respective categories of cases set forth in those items shall be stated in the notes in the current Consolidated Fiscal Year; provided, however, that notes may be omitted for matters having little significance:

一 前項第一号に掲げる場合 同号ニ及びホに掲げる事項

(i) the cases set forth in item (i) of the preceding paragraph: the matters set forth in sub-items (d) and (e) of that item;

二 前項第二号に掲げる場合 同号ロ及びハに掲げる事項

(ii) the cases set forth in item (ii) of the preceding paragraph: the matters set forth in sub-items (b) and (c) of that item; and

三 前項第三号に掲げる場合 同号ロ及びハに掲げる事項

(iii) the cases set forth in item (iii) of the preceding paragraph: the matters set forth in sub-items (b) and (c) of that item.

5 当連結会計年度中に有価証券の減損処理を行った場合には、その旨及び減損処理額を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

(5) In cases of having recognized impairment losses on securities during the current Consolidated Fiscal Year, a statement to that effect and the amount of the impairment losses shall be set down in the notes; provided, however, that notes may be omitted for matters having little significance.

(デリバティブ取引に関する注記)

(Notes on Derivative Transactions)

第十五条の七 第十五条の五の二に定める事項のほか、デリバティブ取引については、次の各号に掲げる取引の区分に応じ、当該各号に定める事項を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

Article 15-7 (1) In addition to the matters specified in Article 15-5-2, with regard to Derivative Transactions, the matters specified in the following items for the respective categories of transactions set forth in those items shall be stated in the notes; provided, however, that notes may be omitted for matters having little significance:

一 ヘッジ会計が適用されていないデリバティブ取引 取引の対象物（通貨、金利、株式、債券、商品及びその他の取引の対象物をいう。次号において同じ。）の種類ごとの次に掲げる事項

(i) Derivative Transactions to which Hedge Accounting is not applied: the following matters by type of the Subject Matter of Transactions (meaning currencies, money rates, shares, bonds, commodities and any other subject matter of transactions; the same shall apply in the following item):

イ 連結決算日における契約額又は契約において定められた元本相当額

(a) the contract amount as of the consolidated closing date or the principal equivalent amount specified in the contract;

ロ 連結決算日における時価及び評価損益

(b) the market price and valuation gain or loss as of the consolidated closing date; and

ハ 時価の算定方法

(c) the calculation method for the market price; and

二 ヘッジ会計が適用されているデリバティブ取引 取引の対象物の種類ごとの次に掲げる事項

(ii) Derivative Transactions to which Hedge Accounting is applied: the following matters by type of Subject Matter of Transactions:

イ 連結決算日における契約額又は契約において定められた元本相当額

(a) the contract amount as of the consolidated closing date or the principal equivalent amount specified in the contract;

ロ 連結決算日における時価

(b) the market price as of the consolidated closing date; and

ハ 時価の算定方法

(c) the calculation method for the market price.

2 前項第一号に定める事項は、取引（先物取引、オプション取引、先渡取引、スワップ取引及びその他のデリバティブ取引をいう。次項において同じ。）の種類、市場取引（財務諸表等規則第八条第十項第三号に規定する市場取引をいう。）又は市場取引以外の取引、買付約定に係るもの又は売付約定に係るもの、連結決算日から取引の決済日又は契約の終了時までの期間及びその他の項目に区分して記載しなければならない。

(2) The matters specified in item (i) of the preceding paragraph shall be stated by categorizing them into the type of Transactions (meaning futures transactions, options transactions, forward transactions, swap transactions and any other Derivative Transactions; the same shall apply in the following paragraph), distinction between Market Transactions (meaning the market transactions defined in Article 8, paragraph (10), item (iii) of the Ordinance on Financial Statements, etc.) and transactions other than Market Transactions, distinction between those pertaining to purchase contracts and those pertaining to sale contracts, the period from the consolidated closing date to the settlement date of the transaction or to the time of termination of the contract, and other matters.

3 第一項第二号に定める事項は、ヘッジ会計の方法、取引の種類、ヘッジ対象（財務諸表等規則第八条の二第八号に規定するヘッジ対象をいう。）及びその他の項目に区分して記載しなければならない。

(3) The matters specified in paragraph (1), item (ii) shall be stated by categorizing them into the method of Hedge Accounting, the type of Transactions, the Hedged Items (meaning the hedged items defined in Article 8-2, item (viii) of the Ordinance on Financial Statements, etc.), and other matters.

（退職給付に関する注記）

(Notes on Retirement Benefits)

第十五条の八 財務諸表等規則第八条の十三第一項の規定は、退職給付について準用する。この場合において、同項第二号中「財務諸表提出会社」とあるのは「連結財務諸表提出会社」と、同項第二号及び第三号中「貸借対照表日」とあるのは「連結決算日」と、同項第三号中「当該事業年度」とあるのは「当該連結会計年度」と、「直前

事業年度末」とあるのは「当該連結決算日の前連結決算日」と読み替えるものとする。

Article 15-8 The provision of Article 8-13, paragraph (1) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to retirement benefits. In this case, the term "Company Submitting Financial Statements" in item (ii) of that paragraph shall be deemed to be replaced with "Company Submitting Consolidated Financial Statements," the term "balance sheet date" in items (ii) and (iii) of that paragraph shall be deemed to be replaced with "consolidated closing date," and the terms "relevant business year" and "end of the immediately preceding business year" in item (iii) of that paragraph shall be deemed to be replaced with "relevant Consolidated Fiscal Year" and "consolidated closing date preceding the relevant consolidated closing date" respectively.

(ストック・オプション、自社株式オプション又は自社の株式の付与又は交付に関する注記)

(Notes on Grant or Issuance of Stock Options, Options on the Company's Own Shares or Company's Own Shares)

第十五条の九 財務諸表等規則第八条の十四第一項の規定は、ストック・オプション若しくは自社株式オプションを付与又は自社の株式を交付している場合について準用する。この場合において、同項第一号中「事業年度」とあるのは、「連結会計年度」と読み替えるものとする。

Article 15-9 The provision of Article 8-14, paragraph (1) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to cases where Stock Options or Options on the Company's Own Shares have been granted or the Company's Own Shares have been issued. In this case, the term "business year" in item (i) of that paragraph shall be deemed to be replaced with "Consolidated Fiscal Year."

(ストック・オプションに関する注記)

(Notes on Stock Options)

第十五条の十 財務諸表等規則第八条の十五（第九項を除く。）の規定は、ストック・オプションを付与している場合について準用する。この場合において、同条第一項第二号ロ、ハ、ホ、ヘ及び同項第九号、第四項並びに第七項中「事業年度に」とあるのは「連結会計年度に」と、同条第一項第二号ニ、ト及び第七項中「事業年度末」とあるのは「連結会計年度末」と、同条第四項中「事業年度の」とあるのは「連結会計年度の」と読み替えるものとする。

Article 15-10 The provisions of Article 8-15 (excluding paragraph (9)) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to cases where Stock Options have been granted. In this case, the term "in the current business year" in paragraph (1), item (ii), sub-items (b), (c), (e) and (f), the term "during the current business year" in item (ix) of that paragraph, the term

"granted during the current business year" in paragraph (4) of that Article, and the term "during the relevant business year" in paragraph (7) of that Article shall be deemed to be replaced with "in the current Consolidated Fiscal Year," "during the current Consolidated Fiscal Year," "granted during the current Consolidated Fiscal Year," and "during the relevant Consolidated Fiscal Year," respectively, the terms "end of the previous business year" and "end of the current business year" in paragraph (1), item (ii), sub-items (d) and (g) and the term "end of the business year" in paragraph (7) of that Article shall be deemed to be replaced with "end of the previous Consolidated Fiscal Year," "end of the current Consolidated Fiscal Year," and "end of the Consolidated Fiscal Year" respectively, and the term "conditions during the current business year" in paragraph (4) of that Article shall be deemed to be replaced with "conditions during the current Consolidated Fiscal Year."

(自社株式オプション及び自社の株式を対価とする取引の注記)

(Notes on Transactions for which Consideration Consists of Options on the Company's Own Shares or the Company's Own Shares)

第十五条の十一 財務諸表等規則第八条の十六（第三項を除く。）の規定は、役務の受領又は財貨の取得の対価として自社株式オプションを付与又は自社の株式を交付している場合について準用する。

Article 15-11 The provisions of Article 8-16 (excluding paragraph (3)) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to cases where Options on the Company's Own Shares have been granted or the Company's Own Shares have been delivered in consideration for receipt of service or acquisition of goods.

(取得による企業結合が行われた場合の注記)

(Notes in Cases Where a Business Combination through Acquisition Was Implemented)

第十五条の十二 当連結会計年度において他の企業又は企業を構成する事業の取得による企業結合が行われた場合には、次に掲げる事項を注記しなければならない。

Article 15-12 (1) In cases where a Business Combination through acquisition of another Enterprise or a business segment of another Enterprise has been carried out during the current Consolidated Fiscal Year, the following matters shall be stated in the notes:

一 企業結合の概要

(i) the outline of the Business Combination;

二 連結財務諸表に含まれている被取得企業又は取得した事業の業績の期間

(ii) the period of performance of the Acquired Enterprise or the acquired business included in the Consolidated Financial Statements;

三 被取得企業又は取得した事業の取得原価及びその内訳

- (iii) the acquisition cost for the Acquired Enterprise or the acquired business, and the breakdown thereof;
- 四 取得の対価として株式を交付した場合には、株式の種類別の交換比率及びその算定方法並びに交付又は交付予定の株式数
- (iv) in cases where shares have been delivered as the consideration for acquisition, the exchange ratio and the calculation method thereof and the number of shares delivered or to be delivered by class of shares;
- 五 取得が複数の取引によつて行われた場合には、被取得企業の取得原価と取得するに至った取引ごとの取得原価の合計額との差額
- (v) in cases where the acquisition has been carried out through multiple transactions, the difference between the acquisition cost of the Acquired Enterprise and the total amount of the acquisition costs of the respective transactions leading to the acquisition;
- 六 発生したのれんの金額、発生原因、償却方法及び償却期間又は負ののれん発生益の金額及び発生原因
- (vi) the amount of goodwill that occurred, the cause for the occurrence, the amortization method, and the amortization period, or the amount of gain from negative goodwill and the cause for the occurrence;
- 七 企業結合日に受け入れた資産及び引き受けた負債の額並びにその主な内訳
- (vii) the amount of assets accepted and liabilities assumed on the date of the Business Combination, and major breakdown thereof;
- 八 企業結合契約に規定される条件付取得対価（企業結合契約において定められる企業結合契約締結後の将来の事象又は取引の結果に依存して追加的に交付又は引き渡される取得対価をいう。）の内容及び当連結会計年度以降の会計処理方針
- (viii) the details of Contingent Consideration (meaning the consideration for acquisition that is additionally delivered or transferred depending on future events or transaction results that occur after the conclusion of the Business Combination, which is specified in the Business Combination contract) provided for in the Business Combination contract and the accounting policy for the current Consolidated Fiscal Year and thereafter;
- 九 取得原価の大部分がのれん以外の無形固定資産に配分された場合には、のれん以外の無形固定資産に配分された金額及びその主要な種類別の内訳並びに全体及び主要な種類別の加重平均償却期間
- (ix) in cases where most of the acquisition cost has been allocated to intangible fixed assets other than goodwill, the amount that has been allocated to intangible fixed assets other than goodwill, the breakdown thereof by major type, and the weighted average amortization period for the entirety thereof and that by major type;
- 十 取得原価の配分が完了していない場合には、その旨及びその理由並びに企業結合が行われた連結会計年度の翌連結会計年度以降において取得原価の当初配分額に重要な修正がなされた場合には、その修正の内容及び金額

(x) in cases where allocation of the acquisition cost has yet to complete, a statement to that effect, the reason therefor, and if the initial allocation amounts of the acquisition cost were significantly revised in or after the Consolidated Fiscal Year following the Consolidated Fiscal Year in which the Business Combination was carried out, the details of such revision and the amounts as revised; and

十一 企業結合が連結会計年度開始の日に完了したと仮定した場合の当連結会計年度の連結損益計算書に及ぼす影響の概算額及びその算定方法（当該影響の概算額に重要性が乏しい場合を除く。）

(xi) the estimated amount of influence that would be exerted on the consolidated profit and loss statement for the current Consolidated Fiscal Year if the Business Combination is assumed to have been completed on the day of commencement of the Consolidated Fiscal Year, and the calculation method thereof (excluding the cases where said estimated amount of influence has little significance).

2 前項の規定にかかわらず、企業結合に係る取引に重要性が乏しい場合には、注記を省略することができる。ただし、当連結会計年度における個々の企業結合に係る取引に重要性は乏しいが、当連結会計年度における複数の企業結合に係る取引全体に重要性がある場合には、同項第一号及び第三号から第十号までに掲げる事項を当該企業結合に係る取引全体について注記しなければならない。

(2) Notwithstanding the provision of the preceding paragraph, the notes may be omitted in cases where the transaction pertaining to the Business Combination has little significance; provided, however, that in cases where, despite the little significance of the transactions pertaining to individual Business Combinations during the current Consolidated Fiscal Year, the transactions pertaining to multiple Business Combinations during the current Consolidated Fiscal Year have significance as a whole, the matters set forth in item (i) and items (iii) to (x) inclusive of that paragraph shall be stated in the notes for such Business Combinations as a whole.

3 第一項第十一号に掲げる影響の概算額は、次に掲げる額のいずれかによるものとし、当該注記が監査証明を受けていない場合には、その旨を記載しなければならない。

(3) The estimated amount of influence set forth in paragraph (1), item (xi) shall be any of the following amounts and, in cases where said notes have yet to receive an audit certification, a statement to that effect shall be made:

一 企業結合が連結会計年度開始の日に完了したと仮定して算定された売上高及び損益情報と取得企業の連結損益計算書における売上高及び損益情報との差額

(i) the difference between net sales and the profit and loss information calculated by assuming that the Business Combination has been completed on the day of commencement of the Consolidated Fiscal Year and net sales and the profit and loss information on the consolidated profit and loss statement of the Acquiring Enterprise; or

二 企業結合が連結会計年度開始の日に完了したと仮定して算定された売上高及び損益情報

(ii) net sales and the profit and loss information calculated by assuming that the Business Combination has been completed on the day of commencement of the Consolidated Fiscal Year.

第十五条の十三 削除
Article 15-13 deletion

(共通支配下の取引等の注記)

(Notes on Common Control Transaction, etc.)

第十五条の十四 財務諸表等規則第八条の二十（第三項を除く。）の規定は、共通支配下の取引等について準用する。この場合において、同条中「事業年度」とあるのは、「連結会計年度」と読み替えるものとする。

Article 15-14 The provisions of Article 8-20 (excluding paragraph (3)) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to a Common Control Transaction, etc. In this case, the term "business year" in that Article shall be deemed to be replaced with "Consolidated Fiscal Year."

(共同支配企業の形成の注記)

(Notes on Formation of Jointly Controlled Enterprises)

第十五条の十五 財務諸表等規則第八条の二十二（第三項を除く。）の規定は、共同支配企業の形成（同条第一項に規定する共同支配企業の形成をいう。次条第一項において同じ。）について準用する。この場合において、財務諸表等規則第八条の二十二中「事業年度」とあるのは、「連結会計年度」と読み替えるものとする。

Article 15-15 The provisions of Article 8-22 (excluding paragraph (3)) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to a Formation of Jointly Controlled Enterprises (meaning a Formation of a Jointly Controlled Enterprise prescribed in paragraph (1) of that Article; the same shall apply in paragraph (1) of the following Article). In this case, the term "business year" in Article 8-22 of the Ordinance on Financial Statements, etc. shall be deemed to be replaced with "Consolidated Fiscal Year."

(事業分離における分離元企業の注記)

(Notes by Divesting Enterprise in Business Divestitures)

第十五条の十六 当連結会計年度において重要な事業分離が行われ、当該事業分離が共通支配下の取引等及び共同支配企業の形成に該当しない場合には、分離元企業は、事業分離が行われた連結会計年度において、次に掲げる事項を注記しなければならない。

Article 15-16 (1) In cases where a significant Business Divestiture has been carried out during the current Consolidated Fiscal Year, and said Business Divestiture is neither categorized as a Common Control Transaction, etc. nor a

Formation of a Jointly Controlled Enterprise, the Divesting Enterprise shall state the following matters in the notes, in the Consolidated Fiscal Year in which the Business Divestiture was carried out:

一 事業分離の概要

(i) the outline of the Business Divestiture;

二 実施した会計処理の概要

(ii) the outline of the accounting implemented;

三 分離した事業が含まれていた報告セグメントの名称

(iii) the name of the Reporting Segment in which the divested business was included;

四 当連結会計年度の連結損益計算書に計上されている分離した事業に係る損益の概算額

(iv) the estimated amount of profit or loss pertaining to the divested business, which is reported on the consolidated profit and loss statement for the current Consolidated Fiscal Year; and

五 移転損益を認識した事業分離において、分離先企業の株式を子会社株式又は関連会社株式として保有する以外に、継続的関与がある場合には、当該継続的関与の概要

(v) if, for a Business Divestiture for which a gain or loss on transfer has been recognized, there is any continuing involvement other than holding Successor Enterprise shares as Subsidiary Company shares or Affiliated Company shares, the outline of such continuing involvement.

2 前項第五号に掲げる事項は、当該継続的関与が軽微な場合には、注記を省略することができる。

(2) The notes may be omitted for the matters set forth in item (v) of the preceding paragraph in cases where said continuing involvement is insignificant.

3 当連結会計年度における個々の事業分離に係る取引に重要性が乏しいが、当連結会計年度における複数の事業分離に係る取引全体に重要性がある場合には、第一項の規定にかかわらず、同項第一号及び第二号に掲げる事項を当該事業分離に係る取引全体について注記しなければならない。

(3) In cases where, despite the little significance of the transactions pertaining to individual Business Divestitures during the current Consolidated Fiscal Year, the transactions pertaining to multiple Business Divestitures during the current Consolidated Fiscal Year have significance as a whole, the matters set forth in items (i) and (ii) of that paragraph shall, notwithstanding the provision of paragraph (1), be stated in the notes for said transactions pertaining to Business Divestitures as a whole.

(事業分離における分離先企業の注記)

(Notes by Successor Enterprise in Business Divestitures)

第十五条の十七 財務諸表等規則第八条の二十四第一項の規定は、企業結合に該当しな

い事業分離について準用する。

Article 15-17 The provision of Article 8-24, paragraph (1) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to a Business Divestiture that is not categorized as a Business Combination.

(子会社の企業結合の注記)

(Notes on a Business Combination of a Subsidiary Company)

第十五条の十八 連結財務諸表提出会社は、子会社が企業結合を行ったことにより子会社に該当しなくなる場合には、当該企業結合が行われた連結会計年度において、次に掲げる事項を注記しなければならない。

Article 15-18 (1) In cases where a Subsidiary Company is no longer a Subsidiary Company as a result of carrying out a Business Combination, a Company Submitting Consolidated Financial Statements shall state the following matters in the notes, in the Consolidated Fiscal Year in which said Business Combination was carried out:

一 子会社が行った企業結合の概要

(i) the outline of the Business Combination carried out by the Subsidiary Company;

二 実施した会計処理の概要

(ii) the outline of the accounting implemented:

三 当該子会社が含まれていた報告セグメントの名称

(iii) the name of the Reporting Segment in which said Subsidiary Company was included;

四 当該連結会計年度の連結損益計算書に計上されている当該子会社に係る損益の概算額

(iv) the estimated amount of profit or loss pertaining to said Subsidiary Company, which is reported on the consolidated profit and loss statement for the relevant Consolidated Fiscal Year; and

五 親会社が交換損益を認識した子会社の企業結合において、当該子会社の株式を関連会社株式として保有する以外に継続的関与がある場合には、当該継続的関与の概要

(v) if, for a Business Combination of a Subsidiary Company for which the Parent Company has recognized a gain or loss on exchange of shares, there is any continuing involvement other than holding shares of said Subsidiary Company as Affiliated Company shares, the outline of such continuing involvement.

2 前項第五号に掲げる事項は、当該継続的関与が軽微な場合には、注記を省略することができる。

(2) The notes may be omitted for the matters set forth in item (v) of the preceding paragraph in cases where said continuing involvement is insignificant.

3 第一項の規定にかかわらず、企業結合に係る取引に重要性が乏しい場合には、注記

を省略することができる。ただし、当連結会計年度における個々の企業結合に係る取引に重要性は乏しいが、当連結会計年度における複数の企業結合に係る取引全体に重要性がある場合には、同項第一号及び第二号に掲げる事項を注記しなければならない。

(3) Notwithstanding the provision of paragraph (1), the notes may be omitted in cases where the transaction pertaining to the Business Combination has little significance; provided, however, that in cases where, despite the little significance of the transactions pertaining to individual Business Combinations during the current Consolidated Fiscal Year, the transactions pertaining to multiple Business Combinations during the Consolidated Fiscal Year have significance as a whole, the matters set forth in items (i) and (ii) of that paragraph shall be stated in the notes.

(企業結合に関する重要な後発事象等の注記)

(Notes on Significant Post-Balance Sheet Events, etc. related to Business Combinations)

第十五条の十九 財務諸表等規則第八条の二十五（第三項を除く。）の規定は、企業結合に関する重要な後発事象及び連結決算日までに主要な条件について合意をした企業結合であつて同日までに完了していないものについて準用する。この場合において、同条中「貸借対照表日」とあるのは、「連結決算日」と読み替えるものとする。

Article 15-19 The provisions of Article 8-25 (excluding paragraph (3)) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to a Significant Post-Balance Sheet Event related to a Business Combination and a Business Combination wherein an agreement has been reached on major conditions by the consolidated closing date and which has not been completed by that date. In this case, the term "balance sheet date" in that Article shall be deemed to be replaced with "consolidated closing date."

(事業分離に関する重要な後発事象等の注記)

(Notes on Significant Post-Balance Sheet Events, etc. related to Business Divestitures)

第十五条の二十 財務諸表等規則第八条の二十六第一項の規定は、事業分離に関する重要な後発事象及び連結決算日までに主要な条件について合意をした事業分離であつて同日までに完了していないものについて準用する。この場合において、同項中「貸借対照表日」とあるのは、「連結決算日」と読み替えるものとする。

Article 15-20 The provision of Article 8-26, paragraph (1) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to a Significant Post-Balance Sheet Event related to a Business Divestiture and a Business Divestiture wherein an agreement has been reached on major conditions by the consolidated closing date and which has not been completed by that date. In this case, the term "balance sheet date" in that paragraph shall be deemed to be replaced with "consolidated closing date."

(子会社の企業結合に関する後発事象等の注記)

(Notes on Significant Post-Balance Sheet Events, etc. related to a Business Combination of a Subsidiary Company)

第十五条の二十一 子会社の企業結合（当該企業結合により子会社に該当しなくなる場合に限る。）が次の各号に掲げる場合には、当該各号に定める事項を注記しなければならない。

Article 15-21 In cases where a Business Combination of a Subsidiary Company (limited to cases where it is no longer a Subsidiary Company as a result of said Business Combination) is a case set forth in the following items, the matters respectively specified in those items shall be stated in the notes:

一 連結決算日後に完了した子会社の企業結合が重要な後発事象に該当する場合 第十五条の十八第一項各号に掲げる事項に準ずる事項

(i) cases where a Business Combination of a Subsidiary Company that has been completed after the consolidated closing date is categorized as a Significant Post-Balance Sheet Event: the matters equivalent to the matters set forth in the items of Article 15-18 (1);

二 連結決算日後に主要な条件について合意をした子会社の企業結合が重要な後発事象に該当する場合 第十五条の十八第一項第一号及び第三号に掲げる事項に準ずる事項

(ii) cases where a Business Combination of a Subsidiary Company wherein an agreement has been reached on major conditions after the consolidated closing date is categorized as a Significant Post-Balance Sheet Event: the matters equivalent to the matters set forth in items (i) and (iii) of paragraph (1) of Article 15-18; and

三 連結決算日前に主要な条件について合意をした子会社の企業結合が同日までに完了していない場合（第一号に掲げる場合を除く。） 第十五条の十八第一項第一号及び第三号に掲げる事項に準ずる事項

(iii) cases where a Business Combination of a Subsidiary Company wherein an agreement was reached on major conditions before the consolidated closing date has not been completed by that date (excluding the cases set forth in item (i)): the matters equivalent to the matters set forth in items (i) and (iii) of paragraph (1) of Article 15-18.

(継続企業の前提に関する注記)

(Notes on Going Concern Assumption)

第十五条の二十二 財務諸表等規則第八条の二十七の規定は、連結財務諸表提出会社について準用する。この場合において、同条中「貸借対照表日」とあるのは「連結決算日」と、同条第四号中「財務諸表」とあるのは「連結財務諸表」と読み替えるものとする。

Article 15-22 The provision of Article 8-27 of the Ordinance on Financial

Statements, etc. shall apply mutatis mutandis to a Company Submitting Consolidated Financial Statements. In this case, the term "balance sheet date" in that Article shall be deemed to be replaced with "consolidated closing date" and the term "Financial Statements" in item (iv) of that Article shall be deemed to be replaced with "Consolidated Financial Statements."

(資産除去債務に関する注記)

(Notes on Asset Retirement Obligations)

第十五条の二十三 財務諸表等規則第八条の二十八の規定は、資産除去債務について準用する。この場合において、同条中「貸借対照表」とあるのは「連結貸借対照表」と、「当該事業年度」とあるのは「当連結会計年度」と読み替えるものとする。

Article 15-23 The provision of Article 8-28 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to Asset Retirement Obligations. In this case, the terms "balance sheet" and "the relevant business year" in that Article shall be deemed to be replaced with "consolidated balance sheet" and "the current Consolidated Fiscal Year" respectively.

(賃貸等不動産に関する注記)

(Notes on Rental, etc. Real Properties)

第十五条の二十四 賃貸等不動産（たな卸資産に分類される不動産以外の不動産であつて、賃貸又は譲渡による収益又は利益を目的として所有する不動産をいう。以下この条において同じ。）がある場合には、次に掲げる事項を注記しなければならない。ただし、賃貸等不動産の総額に重要性が乏しい場合には、注記を省略することができる。

Article 15-24 In cases where there is any Rental, etc. Real Property (meaning a real property which is other than a real property classified as an inventory asset and is owned for the purpose of revenues or profits from rental or transfer; hereinafter the same shall apply in this Article), the following matters shall be set down in the notes; provided, however, that in cases where the total amount of Rental, etc. Real Properties has little significance, notes may be omitted:

一 賃貸等不動産の概要

(i) the outline of any Rental, etc. Real Property;

二 賃貸等不動産の連結貸借対照表計上額及び当連結会計年度における主な変動

(ii) the amount of any Rental, etc. Real Property reported in the consolidated balance sheet and any major change during the current Consolidated Fiscal Year;

三 賃貸等不動産の連結決算日における時価及び当該時価の算定方法

(iii) the market price of any Rental, etc. Real Property as of the consolidated closing date and the method of calculation of said market price; and

四 賃貸等不動産に関する損益

(iv) the profit or loss concerning any Rental, etc. Real Property.

(注記の方法)

(Noting Method)

第十六条 この規則の規定により記載すべき注記は、第十三条及び第十四条の規定による記載の次に記載しなければならない。ただし、次の各号に定める場合は、この限りでない。

Article 16 (1) The notes to be stated pursuant to the provisions of this Ordinance shall be stated immediately after the statements under the provisions of Articles 13 and 14; provided, however, that this shall not apply in the following cases:

一 第十三条の規定により記載した事項と関係がある事項について、これと併せて記載を行った場合

(i) in cases where matters related to the matters that are stated pursuant to the provisions of Article 13 are stated together with said notes; or

二 脚注（当該注記に係る事項が記載されている連結財務諸表中の表又は計算書の末尾に記載することをいう。）として記載することが適当と認められるものについて、当該記載を行った場合

(ii) in cases where notes that are found appropriate to be stated as Footnotes (meaning the stating of notes at the end of the table or account statement contained in the Consolidated Financial Statements in which the matters pertaining to said notes are stated) are stated as Footnotes.

2 第十五条の二十二の規定による注記は、前項の規定にかかわらず、連結キャッシュ・フロー計算書の次に記載しなければならない。この場合において、第十三条の規定による記載は、同条第一項の規定にかかわらず、第十五条の二十二の規定による注記の次に記載しなければならない。

(2) Notwithstanding the provision of the preceding paragraph, the notes under the provision of Article 15-22 shall be stated immediately after the consolidated cash flow statement. In this case, notwithstanding the provision of Article 13, paragraph (1), the matters stated under the provisions of that Article shall be stated immediately after the notes under the provision of Article 15-22.

3 この規則の規定により特定の科目に関係ある注記を記載する場合には、当該科目に記号を付記する方法その他これに類する方法によつて、当該注記との関連を明らかにしなければならない。

(3) In the case of stating notes that are related to a specific account title pursuant to the provisions of this Ordinance, the association between said account title and said notes shall be made clear by appending a symbol to said account title or by other similar method.

(金額の表示の単位)

(Units for Presenting Amounts)

第十六条の二 連結財務諸表に掲記される科目その他の事項の金額は、百万円単位又は千円単位をもつて表示するものとする。

Article 16-2 The amounts for the account titles and any other matters contained in Consolidated Financial Statements shall be presented in units of million yen or thousand yen.

第二章 連結貸借対照表

Chapter II Consolidated Balance Sheet

第一節 総則

Section 1 General Provisions

(連結貸借対照表の記載方法)

(Method for Presenting a Consolidated Balance Sheet)

第十七条 連結貸借対照表の記載方法は、本章の定めるところによる。

Article 17 (1) The method for presenting a consolidated balance sheet shall be in accordance with the provisions of this Chapter.

2 連結貸借対照表は、様式第四号により記載するものとする。

(2) A consolidated balance sheet shall be presented by using Form No. 4.

(資産、負債及び純資産の分類記載)

(Classification into Assets, Liabilities and Net Assets)

第十八条 資産、負債及び純資産は、それぞれ資産の部、負債の部及び純資産の部に分類して記載しなければならない。

Article 18 Assets, liabilities and net assets shall be stated by respectively classifying them into the assets section, liabilities section, and net assets section.

(資産及び負債の事業別区分)

(Classification of Assets and Liabilities by Business)

第十九条 連結会社が二以上の異なる種類の事業を営んでいる場合には、資産及び負債に関する記載は、事業の種類ごとに区分して行うことができる。

Article 19 In cases where Consolidated Companies engage in two or more different types of businesses, statements concerning assets and liabilities may be made by categorizing them by type of business.

(科目の記載の配列)

(Arrangement of Account Titles)

第二十条 資産及び負債の科目の記載の配列は、流動性配列法によるものとする。

Article 20 The account titles of assets and liabilities shall be arranged by using the method of current arrangement.

第二節 資産 Section 2 Assets

(資産の分類)

(Classification of Assets)

第二十一条 資産は、流動資産、固定資産及び繰延資産に分類し、更に、固定資産に属する資産は、有形固定資産、無形固定資産及び投資その他の資産に分類して記載しなければならない。

Article 21 Assets shall be stated by classifying them into current assets, fixed assets and deferred assets, and assets categorized as fixed assets shall be further classified into tangible fixed assets, intangible fixed assets, investments, and any other assets.

(各資産の範囲)

(Scopes of the Respective Classes of Assets)

第二十二条 財務諸表等規則第十五条から第十六条の三まで、第二十二条、第二十七条、第三十一条から第三十一条の五まで及び第三十六条の規定は、流動資産、有形固定資産、無形固定資産、投資その他の資産及び繰延資産の範囲について準用する。この場合において、財務諸表等規則第二十二条第八号及び第二十七条第十二号中「財務諸表提出会社」とあるのは「連結会社」と読み替えるものとする。

Article 22 The provisions of Articles 15 to 16-3 inclusive, 22, 27, 31 to 31-5 inclusive, and 36 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to the scopes of current assets, tangible fixed assets, intangible fixed assets, investments and other assets, and deferred assets. In this case, the term "the Company Submitting Financial Statements" in Article 22, item (viii) and Article 27, item (xii) of the Ordinance on Financial Statements, etc. shall be deemed to be replaced with "a Consolidated Company."

(流動資産の区分表示)

(Classified Presentation of Current Assets)

第二十三条 流動資産に属する資産は、次に掲げる項目の区分に従い、当該資産を示す名称を付した科目をもつて掲記しなければならない。ただし、当該項目に属する資産の金額が資産の総額の百分の一以下のもので、他の項目に属する資産と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 23 (1) Assets categorized as current assets shall be set down under account titles having names that indicate said assets, in accordance with the following classification of items; provided, however, that assets categorized under any of said items of which the amount is not more than one percent of the total amount of assets and which are found appropriate to be presented

collectively with assets categorized under another item, may be set down collectively under an account title having an appropriate name:

一 現金及び預金

(i) cash and deposits;

二 受取手形及び売掛金

(ii) negotiable instruments receivable and accounts receivable;

三 リース債権及びリース投資資産（通常の取引に基づいて発生したものに限り、破産更生債権等で一年以内に回収されないことが明らかなものを除く。）

(iii) lease receivables and lease investment assets (limited to those that have arisen based on ordinary transactions, and excluding Claims in Bankruptcy, Reorganization, etc. that are clearly not collectible within one year);

四 有価証券

(iv) securities;

五 商品及び製品（半製品を含む。）

(v) merchandise and manufactured goods (including semi-finished goods);

六 仕掛品

(vi) work in progress;

七 原材料及び貯蔵品

(vii) raw materials and supplies;

八 繰延税金資産

(viii) Deferred Tax Assets; and

九 その他

(ix) others.

2 前項の規定は、同項各号の項目に属する資産で、別に表示することが適当であると認められるものについて、当該資産を示す名称を付した科目をもつて別に掲記することを妨げない。

(2) Where assets categorized under any of the items set forth in the items of the preceding paragraph are found appropriate to be presented separately, the provision of that paragraph shall not preclude one from separately setting down said assets under an account title having a name that indicates said assets.

3 第一項第九号に掲げる項目に属する資産のうち、その金額が資産の総額の百分の五を超えるものについては、当該資産を示す名称を付した科目をもつて別に掲記しなければならない。

(3) Among the assets categorized under the item set forth in paragraph (1), item (ix), any asset of which the amount exceeds five percent of the total amount of assets shall be set down separately under an account title having a name that indicates said asset.

4 第一項本文の規定にかかわらず、同項第五号から第七号までに掲げる項目に属する資産については、たな卸資産の科目をもつて一括して掲記することができる。この場合においては、当該項目に属する資産の科目及びその金額を注記しなければならない。

(4) Notwithstanding the provision of the main clause of paragraph (1), assets categorized under the items set forth in items (v) to (vii) inclusive of said paragraph may be set down collectively under the account title of inventory assets. In this case, the account titles of the assets categorized under said items and the amounts thereof shall be stated in the notes.

(流動資産に係る引当金の表示)

(Presentation of Allowances pertaining to Current Assets)

第二十四条 財務諸表等規則第二十条の規定は、流動資産に属する資産に係る引当金について準用する。

Article 24 The provisions of Article 20 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to allowances pertaining to assets categorized as current assets.

第二十五条 削除

Article 25 Deleted.

(有形固定資産の区分表示)

(Classified Presentation of Tangible Fixed Assets)

第二十六条 有形固定資産に属する資産は、次に掲げる項目の区分に従い、当該資産を示す名称を付した科目をもつて掲記しなければならない。ただし、当該項目に属する資産の金額が資産の総額の百分の一以下のもので、他の項目に属する資産と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 26 (1) Assets categorized as tangible fixed assets shall be set down under account titles having names that indicate said assets, in accordance with the following classification of items; provided, however, that assets categorized under any of said items of which the amount is not more than one percent of the total amount of assets and which are found appropriate to be presented collectively with assets categorized under another item, may be set down collectively under an account title having an appropriate name:

一 建物（その付属設備を含む。）及び構築物

(i) buildings (including their attached facilities) and structures;

二 機械装置（その付属設備を含む。）及び運搬具（船舶及び水上運搬具、鉄道車両その他の陸上運搬具並びに航空機）

(ii) machinery and equipment (including their attached facilities) and delivery equipment (vessels and water delivery equipment, railway vehicles and any other land delivery equipment, and aircrafts);

三 土地

(iii) land;

四 リース資産（連結会社がファイナンス・リース取引におけるリース物件の借主で

ある資産であつて、当該リース物件が前三号及び第六号に掲げるものである場合に限る。)

(iv) leased assets (limited to assets for which a Consolidated Company is the lessee of the Leased Property in finance lease transactions, and where said Leased Property is any of the objects set forth in the preceding three items or in item (vi));

五 建設仮勘定

(v) construction in progress; and

六 その他

(vi) others.

2 第二十三条第二項の規定は、前項の場合に準用する。

(2) The provision of Article 23, paragraph (2) shall apply mutatis mutandis to the cases set forth in the preceding paragraph.

3 第一項の規定にかかわらず、同項第四号に掲げるリース資産に区分される資産については、同項各号（第四号及び第五号を除く。）に掲げる項目に含めることができる。

(3) Notwithstanding the provision of paragraph (1), assets categorized as the leased assets set forth in item (iv) of that paragraph may be included in any of the items set forth in the items of that paragraph (excluding items (iv) and (v)).

4 第二十三条第三項の規定は、第一項第六号の資産について準用する。

(4) The provision of Article 23, paragraph (3) shall apply mutatis mutandis to the assets set forth in paragraph (1), item (vi).

(減価償却累計額の表示)

(Presentation of the Amounts of Accumulated Depreciation)

第二十七条 財務諸表等規則第二十五条及び第二十六条の規定は、建物、構築物その他の有形固定資産に対する減価償却累計額について準用する。

Article 27 The provisions of Articles 25 and 26 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to the amounts of accumulated depreciation for buildings, structures, and any other tangible fixed assets.

(減損損失累計額の表示)

(Presentation of the Amounts of Accumulated Impairment Loss)

第二十七条の二 財務諸表等規則第二十六条の二の規定は、有形固定資産に対する減損損失累計額について準用する。

Article 27-2 The provisions of Article 26-2 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to the amounts of accumulated impairment loss for tangible fixed assets.

(無形固定資産の区分表示)

(Classified Presentation of Intangible Fixed Assets)

第二十八条 無形固定資産に属する資産は、次に掲げる項目の区分に従い、当該資産を

示す名称を付した科目をもつて掲記しなければならない。ただし、第一号又は第二号の項目に属する資産の金額が資産の総額の百分の一以下である場合には、第三号に属する資産と一括して掲記することができる。

Article 28 (1) Assets categorized as intangible fixed assets shall be set down under account titles having names that indicate said assets, in accordance with the following classification of items; provided, however, that assets categorized under the item set forth in item (i) or item (ii) of which the amount is not more than one percent of the total amount of assets may be set down collectively with assets categorized under item (iii):

一 のれん

(i) goodwill;

二 リース資産（連結会社がファイナンス・リース取引におけるリース物件の借主である資産であつて、当該リース物件が次号に掲げるものである場合に限る。）

(ii) leased assets (limited to assets for which a Consolidated Company is the lessee of the Leased Property in finance lease transactions, and where said Leased Property is categorized under the following item); and

三 その他

(iii) others.

2 第二十三条第二項の規定は、前項の場合に準用する。

(2) The provision of Article 23, paragraph (2) shall apply mutatis mutandis to the cases set forth in the preceding paragraph.

3 第一項の規定にかかわらず、同項第二号に掲げるリース資産に区分される資産については、同項第三号に掲げる項目に含めることができる。

(3) Notwithstanding the provision of paragraph (1), assets categorized as the leased assets set forth in item (ii) of that paragraph may be included in the item set forth in item (iii) of that paragraph.

4 第二十三条第三項の規定は、第一項第三号の資産について準用する。

(4) The provision of Article 23, paragraph (3) shall apply mutatis mutandis to the assets set forth in paragraph (1), item (iii).

5 連結会社の投資がこれに対応する連結子会社の資本の金額を超えることにより生じる差額は、のれんに含めて表示する。

(5) A difference that results from investments by Consolidated Companies being in excess of the amount of corresponding equity of Consolidated Subsidiary Companies shall be presented by including it into goodwill.

第二十九条 財務諸表等規則第三十条の規定は、無形固定資産に対する減価償却累計額及び減損損失累計額について準用する。

Article 29 The provision of Article 30 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to the amounts of accumulated amortization and the amounts of accumulated impairment loss for intangible fixed assets.

(投資その他の資産の区分表示等)

(Classified Presentation of Investments and Other Assets, etc.)

第三十条 投資その他の資産に属する資産は、次に掲げる項目の区分に従い、当該資産を示す名称を付した科目をもつて掲記しなければならない。ただし、当該項目に属する資産の金額が資産の総額の百分の一以下のもので、他の項目に属する資産と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 30 (1) Assets categorized as investments and other assets shall be set down under account titles having names that indicate said assets, in accordance with the following classification of items; provided, however, that assets categorized under any of said items of which the amount is not more than one percent of the total amount of assets and which are found appropriate to be presented collectively with assets categorized under another item, may be set down collectively under an account title having an appropriate name:

一 投資有価証券

(i) investment securities;

二 長期貸付金

(ii) long-term loans;

三 繰延税金資産

(iii) Deferred Tax Assets; and

四 その他

(iv) others.

2 非連結子会社及び関連会社の株式、及び社債、非連結子会社及び関連会社の発行するその他の有価証券（有価証券のうち、株式及び社債以外のものをいう。）並びに非連結子会社及び関連会社に対する出資金の額は、それぞれ注記しなければならない。

(2) The amounts of shares and company bonds of Non-consolidated Subsidiary Companies and Affiliated Companies, any Other Securities (meaning securities other than shares and company bonds) issued by Non-consolidated Subsidiary Companies and Affiliated Companies, and investments in capital of Non-consolidated Subsidiary Companies and Affiliated Companies shall be stated in the notes, respectively.

3 前項の記載において、関連会社の株式等の内訳として、共同支配企業に対する投資の金額を注記しなければならない。

(3) In the statements set forth in the preceding paragraph, the amount of investments in jointly controlled enterprises shall be stated in the notes as a constituent item of shares, etc. of Affiliated Companies.

4 第二十三条第二項の規定は、第一項の場合に準用する。

(4) The provision of Article 23, paragraph (2) shall apply mutatis mutandis to the cases set forth in paragraph (1).

5 第二十三条第三項の規定は、第一項第四号の資産について準用する。

(5) The provision of Article 23, paragraph (3) shall apply mutatis mutandis to the

assets set forth in paragraph (1), item (iv).

第三十条の二 財務諸表等規則第三十二条の三の規定は、土地の再評価に関する法律（平成十年法律第三十四号。以下「土地再評価法」という。）第七条第一項に規定する再評価に係る繰延税金資産について準用する。

Article 30-2 The provision of Article 32-3 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to Deferred Tax Assets pertaining to revaluation prescribed in Article 7, paragraph (1) of the Act on Revaluation of Land (Act No. 34 of 1998; hereinafter referred to as the "Land Revaluation Act").

（投資その他の資産に係る引当金の表示）

(Presentation of Allowances pertaining to Investments and Other Assets)

第三十一条 財務諸表等規則第三十四条の規定において準用する同令第二十条の規定は、投資その他の資産に属する資産に係る引当金について準用する。

Article 31 The provisions of Article 20 of the Ordinance on Financial Statements, etc. as applied mutatis mutandis pursuant to Article 34 of that Ordinance shall apply mutatis mutandis to allowances pertaining to assets categorized as investments and other assets.

（繰延資産の区分表示）

(Classified Presentation of Deferred Assets)

第三十二条 繰延資産に属する資産は、次に掲げる項目の区分に従い、当該資産を示す名称を付した科目をもつて掲記しなければならない。ただし、当該項目に属する資産の金額が資産の総額の百分の一以下のもので、他の項目に属する資産と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 32 (1) Assets categorized as deferred assets shall be set down under account titles having names that indicate said assets, in accordance with the following classification of items; provided, however, that assets categorized under any of said items of which the amount is not more than one percent of the total amount of assets and which are found appropriate to be presented collectively with assets categorized under another item, may be set down collectively under an account title having an appropriate name:

一 創立費

(i) deferred organization expenses;

二 開業費

(ii) business commencement expenses;

三 株式交付費

(iii) stock issuance expenses;

四 社債発行費

(iv) company bond issuance expenses; and

五 開発費

(v) development expenses.

2 第二十三条第二項の規定は、前項の場合に準用する。

(2) The provision of Article 23, paragraph (2) shall apply mutatis mutandis to the cases set forth in the preceding paragraph.

第三十三条 財務諸表等規則第三十八条の規定は、繰延資産に対する償却累計額について準用する。

Article 33 The provision of Article 38 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to the amounts of accumulated amortization for deferred assets.

第三十四条 削除

Article 34 Deleted.

(事業用土地の再評価に関する注記)

(Notes on Revaluation of Land for Business Use)

第三十四条の二 財務諸表等規則第四十二条の二の規定は、土地再評価法の規定による事業用土地の再評価に関する注記について準用する。

Article 34-2 The provisions of Article 42-2 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to notes on the revaluation of land for business use under the provisions of the Land Revaluation Act.

(担保資産の注記)

(Notes on Collateral Assets)

第三十四条の三 財務諸表等規則第四十三条の規定は、担保に供されている資産について準用する。

Article 34-3 The provision of Article 43 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to assets that have been provided as collateral.

第三節 負債

Section 3 Liabilities

(負債の分類)

(Classification of Liabilities)

第三十五条 負債は、流動負債及び固定負債に分類して記載しなければならない。

Article 35 Liabilities shall be stated by classifying them into current liabilities and fixed liabilities.

(各負債の範囲)

(Scopes of the Respective Classes of Liabilities)

第三十六条 財務諸表等規則第四十七条から第四十八条の四まで及び第五十一条から第五十一条の五までの規定は、流動負債及び固定負債の範囲について準用する。

Article 36 The provisions of Articles 47 to 48-4 inclusive and 51 to 51-5 inclusive of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to the scopes of current liabilities and fixed liabilities.

(流動負債の区分表示)

(Classified Presentation of Current Liabilities)

第三十七条 流動負債に属する負債は、次に掲げる項目の区分に従い、当該負債を示す名称を付した科目をもつて掲記しなければならない。ただし、第六号に掲げる項目以外の項目に属する負債の金額が負債及び純資産の合計額の百分の一以下のもので、他の項目に属する負債と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 37 (1) Liabilities categorized as current liabilities shall be set down under account titles having names that indicate said liabilities, in accordance with the following classification of items; provided, however, that liabilities categorized under an item other than that set forth in item (vi) of which the amount is not more than one percent of the combined total of liabilities and net assets and which are found appropriate to be presented collectively with liabilities categorized under another item, may be set down collectively under an account title having an appropriate name:

一 支払手形及び買掛金

(i) negotiable instruments payable and accounts payable;

二 短期借入金（金融手形及び当座借越を含む。）

(ii) short-term borrowings (including finance negotiable instruments and overdrafts);

三 リース債務

(iii) lease obligations;

四 未払法人税等

(iv) accrued Corporation Tax, etc. ;

五 繰延税金負債

(v) Deferred Tax Liabilities;

六 引当金

(vi) allowances;

七 資産除去債務

(vii) Asset Retirement Obligations; and

八 その他

(viii) others.

2 前項の規定は、同項各号の項目に属する負債で、別に表示することが適当であると

認められるものについて、当該負債を示す名称を付した科目をもつて、別に掲記することを妨げない。

(2) Where liabilities categorized under any of the items set forth in the items of the preceding paragraph are found appropriate to be presented separately, the provision of that paragraph shall not preclude one from separately setting down said liabilities under an account title having a name that indicates said liabilities.

3 第一項第四号の未払法人税等とは、法人税、住民税（都道府県民税及び市町村民税をいう。以下同じ。）並びに事業税の未払額をいう。

(3) The accrued Corporation Tax, etc. set forth in paragraph (1), item (iv) means accrued amounts of corporation tax, Inhabitants Tax (meaning prefectural inhabitants tax and municipal inhabitants tax; the same shall apply hereinafter), and enterprise tax.

4 第一項第六号の引当金は、当該引当金の設定目的を示す名称を付した科目をもつて掲記しなければならない。ただし、その金額が少額なもので、他の項目に属する負債と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

(4) The allowances set forth in paragraph (1), item (vi) shall be set down under an account title having a name that indicates the purpose of establishment of said allowance; provided, however, that such allowances of which the amount is small and which are found appropriate to be presented collectively with liabilities categorized under another item may be set down collectively under an account title having an appropriate name.

5 第一項第八号に掲げる項目に属する負債のうち、その金額が負債及び純資産の合計額の百分の五を超えるものについては、当該負債を示す名称を付した科目をもつて別に掲記しなければならない。

(5) Among the liabilities categorized under the item set forth in paragraph (1), item (viii), any liability of which the amount exceeds five percent of the combined total of liabilities and net assets shall be set down under an account title having a name that indicates said liability.

（固定負債の区分表示）

(Classified Presentation of Fixed Liabilities)

第三十八条 固定負債に属する負債は、次に掲げる項目の区分に従い、当該負債を示す名称を付した科目をもつて掲記しなければならない。ただし、第五号に掲げる項目以外の項目に属する負債の金額が負債及び純資産の合計額の百分の一以下のもので、他の項目に属する負債と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 38 (1) Liabilities categorized as fixed liabilities shall be set down under account titles having names that indicate said liabilities, in accordance with the following classification of items; provided, however, that liabilities

categorized under an item other than that set forth in item (v) of which the amount is not more than one percent of the combined total of liabilities and net assets and which are found appropriate to be presented collectively with liabilities categorized under another item, may be set down collectively under an account title having an appropriate name:

一 社債

(i) company bonds;

二 長期借入金（金融手形を含む。以下同じ。）

(ii) long-term borrowings (including finance negotiable instruments; the same shall apply hereinafter);

三 リース債務

(iii) lease obligations;

四 繰延税金負債

(iv) Deferred Tax Liabilities;

五 引当金

(v) allowances;

六 資産除去債務

(vi) Asset Retirement Obligations; and

七 その他

(vii) others.

2 前条第二項の規定は、前項の場合に準用する。

(2) The provision of paragraph (2) of the preceding Article shall apply mutatis mutandis to the cases set forth in the preceding paragraph.

3 前条第四項の規定は、第一項第五号の引当金について準用する。

(3) The provision of paragraph (4) of the preceding Article shall apply mutatis mutandis to the allowances set forth in paragraph (1), item (v).

4 前条第五項の規定は、第一項第七号に掲げる項目に属する負債について準用する。

(4) The provision of paragraph (5) of the preceding Article shall apply mutatis mutandis to liabilities categorized under the item set forth in paragraph (1), item (vii).

第三十九条 財務諸表等規則第五十二条の二の規定は、土地再評価法第七条第一項に規定する再評価に係る繰延税金負債について準用する。

Article 39 The provision of Article 52-2 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to Deferred Tax Liabilities pertaining to revaluation prescribed in Article 7, paragraph (1) of the Act on Revaluation of Land.

(偶発債務の注記)

(Notes on Contingent Liabilities)

第三十九条の二 連結会社に係る偶発債務（債務の保証（債務の保証と同様の効果を有

するものを含む。) 、係争事件に係る賠償義務その他現実に発生していない債務で、将来において事業の負担となる可能性のあるものをいう。) がある場合には、その内容及び金額を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

Article 39-2 In cases where there are Contingent Liabilities (meaning guarantee of debts (including acts that have the same effect as guarantee of debts), obligations for compensation pertaining to contentious cases, and other liabilities that have not arisen in reality but may be borne by the business in the future) pertaining to any Consolidated Company, the contents and amounts thereof shall be stated in the notes; provided, however, that notes may be omitted for matters having little significance.

(手形割引高及び裏書譲渡高の注記)

(Notes on the Amount of Discount on Negotiable Instruments and the Amount of Transfer by Endorsement)

第三十九条の三 財務諸表等規則第五十八条の二の規定は、割引に付し又は債務の弁済のために裏書譲渡した手形について準用する。

Article 39-3 The provisions of Article 58-2 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to negotiable instruments that have been discounted or that have been transferred by endorsement for the purpose repaying debts.

(たな卸資産及び工事損失引当金の表示)

(Presentation of Inventory Assets and Reserve for Loss on Construction Contracts)

第四十条 財務諸表等規則第五十四条の四の規定は、たな卸資産及び工事損失引当金の表示について準用する。

Article 40 The provisions of Article 54-4 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to presentation of inventory assets and reserve for loss on construction contracts.

(企業結合に係る特定勘定の注記)

(Notes on Specified Accounts Pertaining to Business Combination)

第四十一条 財務諸表等規則第五十六条の規定は、企業結合に係る特定勘定について準用する。

Article 41 The provision of Article 56 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to specified accounts pertaining to a Business Combination.

第四節 純資産

Section 4 Net Assets

(純資産の分類)

(Classification of Net Assets)

第四十二条 純資産は、株主資本、評価・換算差額等、新株予約権及び少数株主持分に分類して記載しなければならない。

Article 42 Net assets shall be stated by classifying them into shareholders' equity, valuation and translation adjustments, share options, and Minority Shareholders' Equity.

(株主資本の分類及び区分表示)

(Classification and Classified Presentation of Shareholders' Equity)

第四十三条 株主資本は、資本金、資本剰余金及び利益剰余金に分類し、それぞれ、資本金、資本剰余金及び利益剰余金の科目をもつて掲記しなければならない。

Article 43 (1) Shareholders' equity shall be classified into stated capital, capital surplus, and retained earnings, and shall be set down under the account titles of stated capital, capital surplus, and retained earnings respectively.

2 財務諸表等規則第六十二条、第六十三条第二項及び第六十五条第二項の規定は、新株式申込証拠金及び法律で定める準備金で資本準備金又は利益準備金に準ずるものについて準用する。

(2) The provisions of Article 62, Article 63, paragraph (2), and Article 65, paragraph (2) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to a deposit for subscriptions to shares and to any reserve specified by law that is equivalent to capital reserve or retained earnings reserve.

3 自己株式は、株主資本に対する控除項目として利益剰余金の次に自己株式の科目をもつて掲記しなければならない。

(3) Treasury Shares shall be set down as a deduction corresponding to shareholders' equity, under the account title of Treasury Shares immediately after retained earnings.

4 自己株式の処分に係る申込期日経過後における申込証拠金は、第一項の規定にかかわらず、自己株式の次に自己株式申込証拠金の科目をもつて掲記しなければならない。

(4) Notwithstanding the provision of paragraph (1), a deposit for subscriptions as after the application date, pertaining to disposal of Treasury Shares, shall be set down under the account title of a deposit for subscriptions to Treasury Shares, immediately after Treasury Shares.

(評価・換算差額等の分類及び区分表示)

(Classification and Classified Presentation of Valuation and Translation Adjustments)

第四十三条の二 評価・換算差額等は、次に掲げる項目の区分に従い、当該項目を示す名称を付した科目をもつて掲記しなければならない。

Article 43-2 (1) Valuation and translation adjustments shall be set down in accordance with the following classification of items, under account titles having names that indicate said items:

一 財務諸表等規則第六十七条第一項第一号に規定するその他有価証券評価差額金

(i) the valuation difference on other securities defined in Article 67, paragraph (1), item (i) of the Ordinance on Financial Statements, etc. ;

二 財務諸表等規則第六十七条第一項第二号に規定する繰延ヘッジ損益

(ii) the deferred gain or loss on hedges defined in Article 67, paragraph (1), item (ii) of the Ordinance on Financial Statements, etc. ;

三 財務諸表等規則第六十七条第一項第三号に規定する土地再評価差額金

(iii) the land revaluation difference defined in Article 67, paragraph (1), item (iii) of the Ordinance on Financial Statements, etc. ; and

四 為替換算調整勘定（外国にある子会社又は関連会社の資産及び負債の換算に用いる為替相場と純資産の換算に用いる為替相場とが異なることによつて生じる換算差額をいう。）

(iv) Foreign Currency Translation Adjustments (meaning the translation difference that results from the difference between the exchange rate used for translating the assets and liabilities of any Subsidiary Company or Affiliated Company in a foreign state and the exchange rate used for translating the net assets of such company);

2 前項に掲げる項目のほか、評価・換算差額等の項目として計上することが適当であると認められるものは、当該項目を示す名称を付した科目をもつて掲記することができる。

(2) In addition to the items set forth in the preceding paragraph, any item that is found appropriate to be reported as an item of valuation and translation adjustments may be set down under an account title having a name that indicates said item.

（新株予約権の表示）

（Presentation of Share Options）

第四十三条の三 新株予約権は、新株予約権の科目をもつて掲記しなければならない。

Article 43-3 (1) Share options shall be set down under the account title of share options.

2 連結財務諸表提出会社が保有する連結財務諸表提出会社が発行した新株予約権及び連結子会社が保有する当該連結子会社が発行した新株予約権は、新株予約権から控除しなければならない。ただし、新株予約権に対する控除項目として新株予約権の次に自己新株予約権の科目をもつて掲記することを妨げない。

(2) Share options issued by the Company Submitting Consolidated Financial Statements held by the Company Submitting Consolidated Financial Statements itself and share options issued by any Consolidated Subsidiary Company held by said Consolidated Subsidiary Company itself shall be

deducted from share options; provided, however, that this shall not preclude one from setting down such share options under the account title of own share options, immediately after share options, as a deduction corresponding to share options.

(少数株主持分の表示)

(Presentation of Minority Shareholders' Equity)

第四十三条の四 少数株主持分は、少数株主持分の科目をもつて掲記しなければならない。

Article 43-4 Minority Shareholders' Equity shall be set down under the account title of Minority Shareholders' Equity.

(契約による積立金の注記)

(Notes on Reserve Funds under Contracts)

第四十四条 第四十三条第一項に規定する利益剰余金の金額のうち、減債積立金その他債権者との契約等により特定目的のために積立てられたものがある場合には、その内容及び金額を注記しなければならない。

Article 44 In cases where the amount of retained earnings prescribed in Article 43 (1) include a reserve for bond sinking fund or any other reserve funds accumulated for a specific purpose under a contract, etc. with a creditor, the contents and amounts thereof shall be stated in the notes.

(一株当たり純資産額の注記)

(Notes on the Per Share Amount of Net Assets)

第四十四条の二 一株当たり純資産額は、注記しなければならない。

Article 44-2 The per share amount of net assets shall be stated in the notes.

第五節 雑則

Section 5 Miscellaneous Provisions

(繰延税金資産又は繰延税金負債の表示)

(Presentation of Deferred Tax Assets or Deferred Tax Liabilities)

第四十五条 第二十三条第一項第八号に掲げる繰延税金資産と第三十七条第一項第五号に掲げる繰延税金負債とがある場合には、異なる納税主体に係るものを除き、その差額を繰延税金資産又は繰延税金負債として流動資産又は流動負債に表示しなければならない。

Article 45 (1) In cases where there are the Deferred Tax Assets set forth in Article 23, paragraph (1), item (viii) and the Deferred Tax Liabilities set forth in Article 37, paragraph (1), item (v), the difference between them, excluding those pertaining to different taxable entities, shall be presented as Deferred Tax Assets or Deferred Tax Liabilities under current assets or under current

liabilities.

- 2 第三十条第一項第三号に掲げる繰延税金資産と第三十八条第一項第四号に掲げる繰延税金負債とがある場合には、異なる納税主体に係るものを除き、その差額を繰延税金資産又は繰延税金負債として投資その他の資産又は固定負債に表示しなければならない。

(2) In cases where there are the Deferred Tax Assets set forth in Article 30, paragraph (1), item (iii) and the Deferred Tax Liabilities set forth in Article 38, paragraph (1), item (iv), the difference between them, excluding those pertaining to different taxable entities, shall be presented as Deferred Tax Assets or Deferred Tax Liabilities under investments and other assets or under fixed liabilities.

(特別法上の準備金等)

(Reserves, etc. under Special Laws)

第四十五条の二 法令の規定により準備金又は引当金の名称をもつて計上しなければならない準備金又は引当金で、資産の部又は負債の部に計上することが適当でないもの(以下「準備金等」という。)は、第二十条及び第三十五条の規定にかかわらず、固定負債の次に別の区分を設けて記載しなければならない。

Article 45-2 (1) Reserves or allowances that must be reported under the name of reserves or allowances pursuant to the provisions of laws and regulations and that are inappropriate to be reported in the assets section or the liabilities section (hereinafter referred to as "Reserves, etc.") shall be stated under a separate class that has been added immediately after fixed liabilities, notwithstanding the provisions of Articles 20 and 35.

- 2 準備金等については、当該準備金等の設定目的を示す名称を付した科目をもつて掲記し、その計上を規定した法令の条項を注記しなければならない。

(2) Reserves, etc. shall be set down under an account title having a name that indicates the purpose of establishment of said Reserves, etc. , and the provisions of law or regulations that provide for the reporting thereof shall be stated in the notes.

- 3 準備金等については、一年内に使用されると認められるものであるかどうかの区別を注記しなければならない。ただし、その区別をすることが困難なものについては、この限りでない。

(3) With regard to Reserves, etc. , the distinction of whether or not they are recognized to be used within one year shall be stated in the notes; provided, however, that this shall not apply when it is difficult to make such distinction.

(別記事業の資産及び負債の分類)

(Statement of Assets and Liabilities of a Listed Business)

第四十六条 企業集団の主たる事業が、財務諸表等規則別記に掲げる事業(以下「別記事業」という。)である場合において、その資産及び負債を第二十一条及び第三十五

条の規定による分類により記載することが適当でないと認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則（財務諸表等規則第二条に規定する法令又は準則をいう。以下同じ。）に定める分類に準じて記載することができる。この場合においては、その準拠した法令又は準則を注記しなければならない。

Article 46 In cases where the main business of a Business Group is a business set forth in the appended list of the Ordinance on Financial Statements, etc. (hereinafter referred to as a "Listed Business"), if it is found inappropriate to state its assets and liabilities by the classification under the provisions of Articles 21 and 35, notwithstanding these provisions, said assets and liabilities may be stated by equivalent classification as that specified by a Law, Regulations, or Rules (meaning the law, regulations, or Rules prescribed in Article 2 of the Ordinance on Financial Statements, etc.; the same shall apply hereinafter) applicable to the financial statements of the company(ies) engaged in said Listed Business. In this case, the governing Law, Regulations or Rules shall be stated in the notes.

（指定法人の純資産の記載）

(Statement of Net Assets of Designated Juridical Persons)

第四十六条の二 指定法人が連結貸借対照表を作成する場合において、その純資産についてこの規則により記載することが適当でないと認められるときは、当該指定法人は、その財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。この場合において、準拠した法令又は準則を記載しなければならない。

Article 46-2 In cases where a Designated Juridical Person prepares a consolidated balance sheet, if it is found inappropriate to state its net assets pursuant to this Ordinance, said Designated Juridical Person may state its net assets in an equivalent manner as under the provisions of a Law, Regulations, or Rules applicable to its financial statements. In this case, the governing Law, Regulations, or Rules shall be stated in the notes.

（別記事業の資産及び負債の科目の記載）

(Statement of Account Titles for Assets and Liabilities of a Listed Business)

第四十七条 連結会社が営む事業のうち別記事業がある場合において、当該別記事業に係る資産又は負債について、第二十三条第一項、第二十六条第一項、第二十八条第一項、第三十条第一項、第三十七条第一項及び第三十八条第一項に規定する項目の区分に従い科目の記載をすることが適当でないと認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 47 (1) In cases where the businesses conducted by any Consolidated Company include a Listed Business, if it is found inappropriate to state the account titles for assets and liabilities of said Listed Business according to the

classification of the items prescribed in Article 23, paragraph (1), Article 26, paragraph (1), Article 28, paragraph (1), Article 30, paragraph (1), Article 37, paragraph (1), and Article 38, paragraph (1), notwithstanding these provisions, said account titles may be stated in an equivalent manner as under the provisions of a Law, Regulations, or Rules applicable to the financial statements of the company engaged in said Listed Business.

2 前項の場合において、資産及び負債の科目を一括し、又は区別して掲記する基準は、この規則の定めるところに準ずるものとする。

(2) In the cases set forth in the preceding paragraph, the standards for setting down the account titles of assets and liabilities collectively or separately shall be equivalent to those provided under this Ordinance.

第三章 連結損益計算書

Chapter III Consolidated Profit and Loss Statement

第一節 総則

Section 1 General Provisions

(連結損益計算書の記載方法)

(Method for Presenting a Consolidated Profit and Loss Statement)

第四十八条 連結損益計算書の記載方法は、本章の定めるところによる。

Article 48 (1) The method for presenting a consolidated profit and loss statement shall be in accordance with the provisions of this Chapter.

2 連結損益計算書は、様式第五号により記載するものとする。

(2) A consolidated profit and loss statement shall be presented by using Form No. 5.

(収益及び費用の分類)

(Classification of Revenues and Expenses)

第四十九条 収益又は費用は、次に掲げる項目を示す名称を付した科目に分類して記載しなければならない。

Article 49 Revenues and expenses shall be stated by classifying them into account titles having names that indicate the following items:

一 売上高

(i) net sales;

二 売上原価（役務原価を含む。以下同じ。）

(ii) cost of sales (including service costs; the same shall apply hereinafter);

三 販売費及び一般管理費

(iii) selling expenses and general and administrative expenses;

四 営業外収益

(iv) non-operating revenues;

五 営業外費用

- (v) non-operating expenses;
六 特別利益
- (vi) extraordinary profit; and
七 特別損失
- (vii) extraordinary loss.

(売上高等の事業別記載)

(Statement of Net Sales, etc. by Business)

第五十条 連結会社が二以上の異なる種類の事業を営んでいる場合には、前条第一号から第三号までに掲げる収益又は費用に関する記載は、事業の種類ごとに区分して行うことができる。

Article 50 In cases where Consolidated Companies engage in two or more different types of businesses, the statements on revenues and expenses set forth in items (i) to (iii) of the preceding Article may be made by classifying them by type of business.

第二節 売上高及び売上原価

Section 2 Net Sales and Cost of Sales

(売上高の表示方法)

(Presentation Method for Net Sales)

第五十一条 売上高は、売上高を示す名称を付した科目をもつて掲記しなければならない。

Article 51 Net sales shall be set down under an account title having a name that indicates net sales.

(たな卸資産の評価差額の表示方法)

(Presentation Method for the Valuation Difference of Inventory Assets)

第五十一条の二 市場価格の変動により利益を得る目的をもつて所有するたな卸資産の評価差額は、売上高を示す名称を付した科目に含めて記載しなければならない。ただし、当該金額の重要性が乏しい場合には、営業外収益又は営業外費用に含めて記載することができる。

Article 51-2 The valuation difference of inventory assets held for the purpose of gaining profits through fluctuations in market prices shall be stated by including it under the account title having a name that indicates net sales; provided, however, that in cases where said amount has little significance, said amount may be stated by including it in non-operating revenues or non-operating expenses.

(売上原価の表示方法)

(Presentation Method for the Cost of Sales)

第五十二条 売上原価は、売上原価を示す名称を付した科目をもつて掲記しなければならない。

Article 52 The cost of sales shall be set down under an account title having a name that indicates the cost of sales.

(工事損失引当金繰入額の注記)

(Notes on Provision of Reserve for Loss on Construction Contracts)

第五十二条の二 財務諸表等規則第七十六条の二の規定は、工事損失引当金の繰入れについて準用する。

Article 52-2 The provision of Article 76-2 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to provision of reserve for loss on construction contracts.

(たな卸資産の帳簿価額の切下げに関する記載)

(Statement on Write-down of the Book Value of Inventory Assets)

第五十三条 通常の販売の目的をもつて所有するたな卸資産について、収益性の低下により帳簿価額を切り下げた場合には、当該切下額（前連結会計年度末に計上した切下額を当連結会計年度に戻し入れる場合には、当該戻入額と当連結会計年度末に計上した当該切下額を相殺した後の金額）は、売上原価その他の項目の内訳項目として、その内容を示す名称を付した科目をもつて区分掲記しなければならない。ただし、当該たな卸資産の期末たな卸高を帳簿価額の切下げ後の金額によつて計上し、その旨及び当該切下額を注記することを妨げない。

Article 53 (1) In the case of having written-down the book value of inventory assets held for the purpose of ordinary sales due to a decline in profitability, said written-down amount (in cases of returning, in the current Consolidated Fiscal Year, the written-down amount that had been reported at the end of the previous Consolidated Fiscal Year, it shall be the amount obtained by offsetting said returned amount against the written-down amount reported at the end of the current Consolidated Fiscal Year) shall be set down separately under an account title having a name that indicates the contents thereof, as a constituent item of the cost of sales or of any other item; provided, however, that this shall not preclude one from reporting the ending inventory of said inventory assets in the amount as after the write-down of the book value, and setting down a statement to that effect and said written-down amount in the notes.

2 前項の規定にかかわらず、当該切下額に重要性が乏しい場合には、区分掲記又は注記を省略することができる。

(2) Notwithstanding the provision of the preceding paragraph, in cases where said written-down amount has little significance, the amount may be omitted from being set down separately or being stated in the notes.

(売上総損益金額の表示)

(Presentation of the Gross Profit or Loss on Sales)

第五十四条 売上高と売上原価との差額は、売上総利益金額又は売上総損失金額として記載しなければならない。

Article 54 The amount of difference between net sales and the cost of sales shall be presented as the gross profit on sales or the gross loss on sales.

第三節 販売費及び一般管理費

Section 3 Selling Expenses and General and Administrative Expenses

(販売費及び一般管理費の表示方法)

(Presentation Method for Selling Expenses and General and Administrative Expenses)

第五十五条 販売費及び一般管理費は、適当と認められる費目に分類し、当該費用を示す名称を付した科目をもつて掲記しなければならない。ただし、販売費の科目若しくは一般管理費の科目又は販売費及び一般管理費の科目に一括して掲記し、その主要な費目及びその金額を注記することを妨げない。

Article 55 (1) Selling expenses and general and administrative expenses shall be classified into expense items that are found to be appropriate, and be set down under account titles having names that indicate said expenses; provided, however, that this shall not preclude one from setting down said expenses under the account title of selling expenses, the account title of general and administrative expenses, or the account title of selling expenses and general and administrative expenses collectively, and stating the major expense items and amounts thereof in the notes.

2 前項ただし書に規定する主要な費目とは、引当金繰入額（その金額が少額であるものを除く。）及びこれ以外の費目でその金額が販売費及び一般管理費の合計額の百分の十を超える費用をいう。

(2) The major expense items prescribed in the proviso to the preceding paragraph shall be provision of allowance (excluding such expense items of which the amount is small) and any other expense items of which the amount exceeds ten percent of the combined total of selling expenses and general and administrative expenses.

(研究開発費の注記)

(Notes on Research and Development Expenses)

第五十五条の二 一般管理費及び当期製造費用に含まれている研究開発費については、その総額を注記しなければならない。

Article 55-2 With regard to the research and development expenses included in the general and administrative expenses and in the manufacturing expenses for the period, the total amount thereof shall be stated in the notes.

(営業損益金額の表示)

(Presentation of the Amount of Operating Profit and Loss)

第五十六条 売上総利益金額又は売上総損失金額に販売費及び一般管理費の総額を加減した額は、営業利益金額又は営業損失金額として記載しなければならない。

Article 56 The amount obtained by adjusting the gross profit on sales or the gross loss on sales by adding or subtracting the total amount of selling expenses and general and administrative expenses shall be stated as the amount of operating profit or the amount of operating loss.

第四節 営業外収益及び営業外費用

Section 4 Non-operating Revenues and Non-operating Expenses

(営業外収益の表示方法)

(Presentation Method for Non-operating Revenues)

第五十七条 営業外収益に属する収益は、受取利息（有価証券利息を含む。）、受取配当金、有価証券売却益、持分法による投資利益その他の項目の区分に従い、当該収益を示す名称を付した科目をもつて掲記しなければならない。ただし、各収益のうち、その金額が営業外収益の総額の百分の十以下のもので一括して表示することが適当であると認められるものについては、当該収益を一括して示す名称を付した科目をもつて掲記することができる。

Article 57 Revenues categorized as non-operating revenues shall be set down under account titles having names that indicate said revenues, in accordance with the classification of interest income (including interest on securities), dividends income, gain on sales of securities, investment return under the Equity Method, and others; provided, however, that any revenues of which the amounts are not more than ten percent of the total amount of non-operating revenues, which are found appropriate to be presented collectively, may be set down under an account title having a name that collectively indicates said revenues.

(営業外費用の表示方法)

(Presentation Method for Non-operating Expenses)

第五十八条 営業外費用に属する費用は、支払利息（社債利息を含む。）、有価証券売却損、持分法による投資損失その他の項目の区分に従い、当該費用を示す名称を付した科目をもつて掲記しなければならない。ただし、各費用のうち、その金額が営業外費用の総額の百分の十以下のもので一括して表示することが適当であると認められるものについては、当該費用を一括して示す名称を付した科目をもつて掲記することができる。

Article 58 Expenses categorized as non-operating expenses shall be set down under account titles having names that indicate said expenses, in accordance

with the classification of interest expenses (including interest on company bonds), loss on sales of securities, investment loss under the Equity Method, and others; provided, however, that any expenses of which the amounts are not more than ten percent of the total amount of non-operating expenses, which are found appropriate to be presented collectively, may be set down under an account title having a name that collectively indicates said expenses.

第五十九条 削除

Article 59 Deleted.

第六十条 削除

Article 60 Deleted.

(経常損益金額の表示)

(Presentation of the Amount of Ordinary Profit and Loss)

第六十一条 営業利益金額又は営業損失金額に営業外収益の総額及び営業外費用の総額を加減した額は、経常利益金額又は経常損失金額として記載しなければならない。

Article 61 The amount obtained by adjusting the amount of operating profit or the amount of operating loss by adding or subtracting the total amount of non-operating revenues or the total amount of non-operating expenses shall be stated as the amount of ordinary profit or the amount of ordinary loss.

第五節 特別利益及び特別損失

Section 5 Extraordinary Profit and Extraordinary Loss

(特別利益の表示方法)

(Presentation Method for Extraordinary Profit)

第六十二条 特別利益に属する利益は、前期損益修正益、固定資産売却益、負ののれん発生益その他の項目の区分に従い、当該利益を示す名称を付した科目をもつて掲記しなければならない。ただし、各利益のうち、その金額が特別利益の総額の百分の十以下のもので一括して表示することが適当であると認められるものについては、当該利益を一括して示す名称を付した科目をもつて掲記することができる。

Article 62 Profits categorized as extraordinary profit shall be set down under account titles having names that indicate said profits, in accordance with the classification of gain on prior period adjustment, gain on sales of fixed assets, gain from negative goodwill and others; provided, however, that any profits of which the amounts are not more than ten percent of the total amount of extraordinary profit, which are found appropriate to be presented collectively, may be set down under an account title having a name that collectively indicates said profits.

(特別損失の表示方法)

(Presentation Method for Extraordinary Loss)

第六十三条 特別損失に属する損失は、前期損益修正損、固定資産売却損、減損損失、災害による損失その他の項目の区分に従い、当該損失を示す名称を付した科目をもつて掲記しなければならない。ただし、各損失のうち、その金額が特別損失の総額の百分の十以下のもので一括して表示することが適当であると認められるものについては、当該損失を一括して示す名称を付した科目をもつて掲記することができる。

Article 63 Losses categorized as extraordinary loss shall be set down under account titles having names that indicate said losses, in accordance with the classification of loss on prior period adjustment, loss on sales of fixed assets, impairment loss, loss on disaster, and others; provided, however, that any losses of which the amounts are not more than ten percent of the total amount of extraordinary loss, which are found appropriate to be presented collectively, may be set down under an account title having a name that collectively indicates said losses.

(減損損失に関する注記)

(Notes on Impairment Loss)

第六十三条の二 財務諸表等規則第九十五条の三の二の規定は、減損損失を認識した資産又は資産グループ（同条に規定する資産グループをいう。）について準用する。

Article 63-2 The provision of Article 95-3-2 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to assets or Asset Groups (meaning the asset groups defined in that Article) for which impairment loss has been recognized.

(企業結合に係る特定勘定の取崩益の注記)

(Notes on Gain on Reversal of Specified Accounts Pertaining to Business Combination)

第六十三条の三 財務諸表等規則第九十五条の三の三の規定は、企業結合に係る特定勘定の取崩益の注記について準用する。

Article 63-3 The provision of Article 95-3-3 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis pursuant to gain on reversal of specified accounts pertaining to Business Combination.

(税金等調整前当期純損益の表示)

(Presentation of Net Profit or Net Loss for the Period Before Taxes)

第六十四条 経常利益金額又は経常損失金額に特別利益の総額及び特別損失の総額を加減した額は、税金等調整前当期純利益金額又は税金等調整前当期純損失金額として記載しなければならない。

Article 64 The amount obtained by adjusting the amount of ordinary profit or the amount of ordinary loss by adding or subtracting the total amount of

extraordinary profit or the total amount of extraordinary loss shall be presented as the amount of net profit for the period before taxes or the amount of net loss for the period before taxes.

第六節 当期純利益又は当期純損失

Section 6 Net Profit for the Period or Net Loss for the Period

(当期純利益又は当期純損失)

(Net Profit for the Period or Net Loss for the Period)

第六十五条 次に掲げる項目の金額は、その内容を示す名称を付した科目をもつて、税金等調整前当期純利益金額又は税金等調整前当期純損失金額の次に記載しなければならない。

Article 65 (1) The amounts of the following items shall be stated under account titles having names that indicate the contents thereof, immediately after the amount of net profit for the period before taxes or the amount of net loss for the period before taxes:

一 当該連結会計年度に係る法人税、住民税及び事業税（利益に関連する金額を課税標準として課される事業税をいう。次号において同じ。）

(i) the corporation tax, Inhabitants Tax, and Enterprise Tax (meaning the enterprise tax imposed on amounts related to profits as the tax base; the same shall apply in the following item) pertaining to the relevant Consolidated Fiscal Year; and

二 法人税等調整額（税効果会計の適用により計上される前号に掲げる法人税、住民税及び事業税の調整額をいう。）

(ii) the Deferred Corporation Tax, etc. (meaning adjustments on the corporation tax, Inhabitants Tax, and Enterprise Tax set forth in the preceding item, which are reported through application of Tax Effect Accounting).

2 税金等調整前当期純利益金額又は税金等調整前当期純損失金額に前項各号に掲げる項目の金額を加減した金額は、少数株主損益調整前当期純利益金額又は少数株主損益調整前当期純損失金額として記載しなければならない。

(2) The amount obtained by adjusting the amount of net profit for the period before taxes or the amount of net loss for the period before taxes by adding or subtracting the amounts of the items set forth in the respective items of the preceding paragraph shall be stated as the amount of net profit for the period before minority shareholder profit or loss adjustment or the amount of net loss for the period before minority shareholder profit or loss adjustment.

3 税金等調整前当期純利益又は税金等調整前当期純損失のうち少数株主持分に属する金額は、その内容を示す名称を付した科目をもつて、少数株主損益調整前当期純利益金額又は少数株主損益調整前当期純損失金額の次に記載しなければならない。

(3) The amount that represents Minority Shareholders' Equity in the amount of

net profit for the period before taxes or the amount of net loss for the period before taxes shall be stated, under an account title having a name that indicates the contents thereof, next to the amount of net profit for the period before minority shareholder profit or loss adjustment or the amount of net loss for the period before minority shareholder profit or loss adjustment.

4 少数株主損益調整前当期純利益金額又は少数株主損益調整前当期純損失金額に税金等調整前当期純利益又は税金等調整前当期純損失のうち少数株主持分に属する金額を加減した金額は、当期純利益金額又は当期純損失金額として記載しなければならない。

(4) The amount obtained by adjusting the amount of net profit for the period before minority shareholder profit or loss adjustment or the amount of net loss for the period before minority shareholder profit or loss adjustment by adding or subtracting the amount that represents Minority Shareholders' Equity in the amount of net profit for the period before taxes or the amount of net loss for the period before taxes shall be stated as the amount of net profit for the period or the amount of net loss for the period.

5 法人税等の更正、決定等による納付税額又は還付税額がある場合には、第一項第一号に掲げる項目の次に、その内容を示す名称を付した科目をもって記載するものとする。ただし、これらの金額の重要性が乏しい場合には、同号に掲げる項目の金額に含めて表示することができる。

(5) In cases where there are taxes paid or taxed refunded due to correction, determination, etc. of Corporation Tax, etc. , they shall be stated under an account title having a name that indicates the contents thereof, immediately after the item set forth in paragraph (1), item (i); provided, however, that such amounts may be presented by including them in the amount of the item set forth in paragraph (1), item (i) in cases where such amounts have little significance.

(一株当たり当期純損益金額等の注記)

(Notes on the Per Share Amount of Net Profit or Loss for the Period)

第六十五条の二 一株当たり当期純利益金額又は当期純損失金額及び当該金額の算定上の基礎は、注記しなければならない。

Article 65-2 (1) The per share amount of net profit for the period or per share amount of net loss for the period, and the basis for calculation of said amount shall be stated in the notes.

2 財務諸表等規則第九十五条の五の二第二項の規定は、潜在株式調整後一株当たり当期純利益金額に準用する。

(2) The provision of Article 95-5-2, paragraph (2) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to the diluted per share amount of net profit for the period.

3 財務諸表等規則第九十五条の五の二第三項の規定は、当連結会計年度において株式併合又は株式分割が行われた場合について準用する。この場合において、同項ただし

書及び同項第二号中「前事業年度」とあるのは、「前連結会計年度」と読み替えるものとする。

(3) The provision of Article 95-5-2, paragraph (3) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to cases where any reverse stock split or stock split has been carried out during the current Consolidated Fiscal Year. In this case, the term "previous business year" in the proviso to that paragraph and item (ii) of that paragraph shall be deemed to be replaced with "previous Consolidated Fiscal Year."

4 財務諸表等規則第九十五条の五の二第四項の規定は、連結貸借対照表日後に株式併合又は株式分割が行われた場合について準用する。この場合において、同項ただし書及び同項第三号中「当事業年度」とあるのは、「当連結会計年度」と読み替えるものとする。

(4) The provision of Article 95-5-2, paragraph (4) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to cases where any reverse stock split or stock split has been carried out after the consolidated balance sheet date. In this case, the term "current business year" in the proviso to that paragraph and item (iii) of that paragraph shall be deemed to be replaced with "current Consolidated Fiscal Year."

第七節 雑則

Section 7 Miscellaneous Provisions

(引当金繰入額の区分表示)

(Classified Presentation of a Provision of Allowance)

第六十六条 引当金繰入額は、その設定目的及び引当金繰入額であることを示す名称を付した科目をもつて別に掲記しなければならない。ただし、第五十二条の二及び第五十五条第一項ただし書の規定による場合には、区分掲記に代えて、その内容及びその金額を注記することができる。

Article 66 (1) A provision of allowance shall be set down separately under an account title having a name that indicates the purpose of establishment thereof and the fact that it is a provision of allowance; provided, however, that in the cases under Article 52-2 and the proviso to paragraph (1) of Article 55, the contents and the amount thereof may be stated in the notes in lieu of setting down the amount separately.

2 前項本文の規定による場合において、その金額が少額なもので、他の科目と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

(2) In cases under the provision of the main clause of the preceding paragraph, such provision of allowance of which the amount is small and which are found appropriate to be presented collectively with another account title may be set down collectively under an account title having an appropriate name.

(持分法による投資利益等の表示)

(Presentation of the Investment Return, etc. under the Equity Method)

第六十六条の二 持分法による投資利益と持分法による投資損失が生ずる場合には、これらを相殺して表示することができる。

Article 66-2 In cases where investment return and investment loss under the Equity Method arise, the amount obtained by offsetting one against the other may be presented.

(特別法上の準備金等の繰入額又は取崩額)

(Provision or Reversal of Reserves, etc. under Special Laws)

第六十七条 準備金等の繰入れ又は取崩しがあるときは、当該繰入額又は取崩額は、特別損失又は特別利益として、当該繰入れ又は取崩しによるものであることを示す名称を付した科目をもつて掲記しなければならない。

Article 67 If there has been a provision or reversal of a Reserve, etc. , the amount of the provision or reversal shall be set down as an extraordinary loss or extraordinary profit under an account title having a name that indicates that the amount results from said provision or reversal.

(別記事業の収益及び費用の分類)

(Classification of Revenues and Expenses of a Listed Business)

第六十八条 企業集団の主たる事業が、別記事業である場合において、その収益及び費用を第四十九条に規定する項目に分類して記載することが適当でないと認められるときは、同条の規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。この場合においては、その準拠した法令又は準則を注記しなければならない。

Article 68 In cases where the main business of a Business Group is a Listed Business, if it is found inappropriate to state its revenues and expenses by classifying them into the items prescribed in Article 49, notwithstanding the provision of that Article, said revenues and expenses may be stated in an equivalent manner as under the provisions of a Law, Regulations, or Rules applicable to the financial statements of the company(ies) engaged in said Listed Business. In this case, the governing Law, Regulations or Rules shall be stated in the notes.

(別記事業の収益及び費用の科目の記載)

(Statement of Account Titles for Revenues and Expenses of a Listed Business)

第六十九条 連結会社が営む事業のうち別記事業がある場合において、当該別記事業に係る収益又は費用について、第五十一条、第五十二条、第五十五条、第五十七条及び第五十八条に規定するところにより科目の記載をすることが適当でないと認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について

適用される法令又は準則の定めるところに準じて記載することができる。

Article 69 (1) In cases where the businesses conducted by any Consolidated Company include a Listed Business, if it is found inappropriate to state the account titles for revenues and expenses of said Listed Business according to the provisions of Article 51, Article 52, Article 55, Article 57, and Article 58, notwithstanding these provisions, said account titles may be stated in an equivalent manner as under the provisions of a Law, Regulations, or Rules applicable to the Financial Statements of the company engaged in said Listed Business.

2 前項の場合において、収益及び費用の科目を一括し又は区別して掲記する基準は、この規則の定めるところに準ずるものとする。

(2) In the cases set forth in the preceding paragraph, the standards for setting down the account titles of revenues and expenses collectively or separately shall be equivalent to those provided under this Ordinance.

第四章 連結株主資本等変動計算書

Chapter IV Consolidated Statement of Changes in Net Assets

第一節 総則

Section 1 General Provisions

(連結株主資本等変動計算書の記載方法)

(Method for Presenting a Consolidated Statement of Changes in Net Assets)

第七十条 連結株主資本等変動計算書の記載方法は、本章の定めるところによる。

Article 70 (1) The method for presenting a consolidated statement of changes in net assets shall be in accordance with the provisions of this Chapter.

2 連結株主資本等変動計算書は、様式第六号により記載するものとする。

(2) A consolidated statement of changes in net assets shall be presented by using Form No. 6.

(連結株主資本等変動計算書の区分表示)

(Classified Presentation of a Consolidated Statement of Changes in Net Assets)

第七十一条 連結株主資本等変動計算書は、株主資本、評価・換算差額等、新株予約権及び少数株主持分に分類して記載しなければならない。

Article 71 (1) A consolidated statement of changes in net assets shall be stated by classifying it into shareholders' equity, valuation and translation adjustments, share options, and Minority Shareholders' Equity.

2 連結株主資本等変動計算書は、適切な項目に区分し、当該項目を示す名称を付した科目をもつて掲記しなければならない。当該項目及び科目は、前連結会計年度末及び当連結会計年度末の連結貸借対照表における純資産の部の項目及び科目と整合してなければならない。

(2) A consolidated statement of changes in net assets shall be classified into

appropriate items, and shall be set down under account titles having names that indicate said items. Said items and account titles shall be consistent with the items and account titles in the net asset section of the consolidated balance sheet at the end of the previous Consolidated Fiscal Year and at the end of the current Consolidated Fiscal Year.

第二節 株主資本

Section 2 Shareholders' Equity

第七十二条 株主資本は、前連結会計年度末残高、当連結会計年度変動額及び当連結会計年度末残高に区分して記載しなければならない。

Article 72 (1) Shareholders' equity shall be stated by classifying it into the balance at the end of the previous Consolidated Fiscal Year, the amount of changes during the current Consolidated Fiscal Year, and the balance at the end of the current Consolidated Fiscal Year.

2 株主資本に記載される科目の当連結会計年度変動額は、変動事由ごとに記載しなければならない。

(2) The amount of changes during the current Consolidated Fiscal Year for the account titles stated under shareholders' equity shall be stated for each cause of such changes.

3 剰余金の配当は、資本剰余金又は利益剰余金の変動事由として表示しなければならない。

(3) Dividends of surplus shall be presented as a cause of changes in capital surpluses or retained earnings.

4 当期純利益金額又は当期純損失金額は、利益剰余金の変動事由として表示しなければならない。

(4) The amount of net profit for the period or the amount of net loss for the period shall be presented as a cause of changes in retained earnings.

第三節 評価・換算差額等

Section 3 Valuation and Translation Adjustments

第七十三条 評価・換算差額等は、前連結会計年度末残高、当連結会計年度変動額及び当連結会計年度末残高に区分して記載しなければならない。

Article 73 (1) Valuation and translation adjustments shall be stated by classifying them into the balance at the end of the previous Consolidated Fiscal Year, the amount of changes during the current Consolidated Fiscal Year, and the balance at the end of the current Consolidated Fiscal Year.

2 評価・換算差額等に記載される科目は、当連結会計年度変動額を一括して記載するものとする。ただし、主な変動事由ごとに記載又は注記することを妨げない。

(2) With regard to the account titles stated under valuation and translation

adjustments, the amount of changes during the current Consolidated Fiscal Year shall be stated collectively; provided, however, that this shall not preclude one from stating or stating in the notes such amount for each major cause of the changes.

第七十四条 財務諸表等規則第百四条の規定は、評価・換算差額等について準用する。この場合において、同条中「第百条第二項」とあるのは「第七十一条第二項」と、「事業年度末」とあるのは「連結会計年度末」と、「事業年度変動額」とあるのは「連結会計年度変動額」と読み替えるものとする。

Article 74 The provision of Article 104 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to valuation and translation adjustments. In this case, the terms "Article 100, paragraph (2)," "the end of the previous business year," "the end of the current business year," and "the amount of changes during the current business year" in that Article shall be deemed to be replaced with "Article 71, paragraph (2)," "the end of the previous Consolidated Fiscal Year," "the end of the current Consolidated Fiscal Year," and "the amount of changes during the current Consolidated Fiscal Year" respectively.

第四節 新株予約権

Section 4 Share Options

第七十五条 新株予約権は、前連結会計年度末残高、当連結会計年度変動額及び当連結会計年度末残高に区分して記載しなければならない。

Article 75 (1) Share options shall be stated by classifying them into the balance at the end of the previous Consolidated Fiscal Year, the amount of changes during the current Consolidated Fiscal Year, and the balance at the end of the current Consolidated Fiscal Year.

2 新株予約権の当連結会計年度変動額は、一括して記載するものとする。ただし、主な変動事由ごとに記載又は注記することを妨げない。

(2) The amount of changes during the current Consolidated Fiscal Year for share options shall be stated collectively; provided, however, that this shall not preclude one from stating or stating in the notes such amount for each major cause of the changes.

第五節 少数株主持分

Section 5 Minority Shareholders' Equity

第七十六条 少数株主持分は、前連結会計年度末残高、当連結会計年度変動額及び当連結会計年度末残高に区分して記載しなければならない。

Article 76 (1) Minority Shareholders' Equity shall be stated by classifying it into the balance at the end of the previous Consolidated Fiscal Year, the amount of

changes during the current Consolidated Fiscal Year, and the balance at the end of the current Consolidated Fiscal Year.

2 少数株主持分の当連結会計年度変動額は、一括して記載するものとする。ただし、主な変動事由ごとに記載又は注記することを妨げない。

(2) The amount of changes during the current Consolidated Fiscal Year for Minority Shareholders' Equity shall be stated collectively; provided, however, that this shall not preclude one from stating or stating in the notes such amount for each major cause of the changes.

第六節 注記事項

Section 6 Matters to be Stated in the Notes

(発行済株式に関する注記)

(Notes on Issued Shares)

第七十七条 財務諸表等規則第一百六条第一項の規定は、発行済株式について準用する。この場合において、同条第一項第一号中「事業年度末」とあるのは「連結会計年度末」と、「事業年度に」とあるのは「連結会計年度に」と読み替えるものとする。

Article 77 The provision of Article 106, paragraph (1) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to issued shares. In this case, the terms "the end of the previous business year," "the end of the current business year" and "during the current business year" in item (i) of paragraph (1) of that Article shall be deemed to be replaced with "the end of the previous Consolidated Fiscal Year," "the end of the current Consolidated Fiscal Year" and "during the current Consolidated Fiscal Year" respectively.

(自己株式に関する注記)

(Notes on Treasury Shares)

第七十八条 財務諸表等規則第一百七条の規定は、自己株式について準用する。この場合において、同条第一号中「事業年度末」とあるのは「連結会計年度末」と、「事業年度に」とあるのは「連結会計年度に」と読み替えるものとする。

Article 78 The provision of Article 107 of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to Treasury Shares. In this case, the terms "the end of the previous business year," "the end of the current business year" and "during the current business year" in item (i) of that Article shall be deemed to be replaced with "the end of the previous Consolidated Fiscal Year," "the end of the current Consolidated Fiscal Year" and "during the current Consolidated Fiscal Year" respectively.

(新株予約権等に関する注記)

(Notes on Share Options, etc.)

第七十九条 新株予約権については、次の各号に掲げる事項を注記しなければならない。

Article 79 (1) With regard to share options, the following matters shall be stated in the notes:

一 新株予約権の目的となる株式の種類

(i) the class(es) of shares subject to the share options;

二 新株予約権の目的となる株式の数

(ii) the total number of shares subject to share options; and

三 新株予約権の連結会計年度末残高

(iii) the balance of share options at the end of the Consolidated Fiscal Year.

2 前項第一号及び第二号に掲げる事項は、新株予約権がストック・オプション又は自社株式オプションとして付与されている場合には、記載することを要しない。

(2) In cases where share options have been granted as Stock Options or Options on the Company's Own Shares, the matters set forth in items (i) and (ii) of the preceding paragraph shall not be required to be stated.

3 第一項第二号の株式の数は、新株予約権の目的となる株式の種類ごとに、新株予約権の目的となる株式の前連結会計年度末及び当連結会計年度末の数、当連結会計年度に増加及び減少する株式の数並びに変動事由の概要を記載しなければならない。ただし、新株予約権が権利行使されたものと仮定した場合の増加株式数の、連結会計年度末の発行済株式総数（自己株式を保有しているときには、当該自己株式の株式数を控除した株式数）に対する割合に重要性が乏しい場合には、注記を省略することができる。

(3) The number of shares set forth in paragraph (1), item (ii) shall be stated by stating the number of shares subject to the share options at the end of the previous Consolidated Fiscal Year and at the end of the current Consolidated Fiscal Year, the number of shares that increased or decreased during the current Consolidated Fiscal Year, and the outline of the cause for changes, for each class of shares subject to the share option; provided, however, that the notes may be omitted in cases where the number of shares that will increase when supposing that the share options are exercised constitutes an insignificant proportion of the total number of issued shares (when holding Treasury Shares, the number of shares after deducting the number of said Treasury Shares) at the end of the Consolidated Fiscal Year.

4 第一項第三号の連結会計年度末残高は、連結財務諸表提出会社の新株予約権と連結子会社の新株予約権に区分して記載しなければならない。

(4) The balance of share options at the end of the Consolidated Fiscal Year set forth in paragraph (1), item (iii) shall be stated by classifying it into that of share options of the Company Submitting Consolidated Financial Statements and that of share options of Consolidated Subsidiary Companies.

5 自己新株予約権については、新株予約権との対応が明らかになるように、次の各号に掲げる事項を注記しなければならない。

(5) With regard to own share options, the following matters shall be stated in the notes in order to clarify the corresponding share options:

一 連結財務諸表提出会社が保有する連結財務諸表提出会社が発行した新株予約権については、第一項各号に掲げる事項

(i) with regard to share options issued by the Company Submitting Consolidated Financial Statements held by the Company Submitting Consolidated Financial Statements itself, the matters set forth in the items of paragraph (1); and

二 連結子会社が保有する当該連結子会社が発行した新株予約権については、第一項第三号に掲げる事項

(ii) with regard to share options issued by any Consolidated Subsidiary Company held by said Consolidated Subsidiary Company itself, the matters set forth in paragraph (1), item (iii).

(配当に関する注記)

(Notes on Dividends)

第八十条 財務諸表等規則第百九条第一項の規定は、配当について準用する。この場合において、同項第三号中「事業年度」とあるのは、「連結会計年度」と読み替えるものとする。

Article 80 The provision of Article 109, paragraph (1) of the Ordinance on Financial Statements, etc. shall apply mutatis mutandis to dividends. In this case, the term "business year" in item (iii) of that paragraph shall be deemed to be replaced with "Consolidated Fiscal Year."

第七節 雑則

Section 7 Miscellaneous Provisions

第八十一条 指定法人が、連結株主資本等変動計算書を作成する場合において、この規則により記載することが適当でないと認められるときは、当該指定法人は、その財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 81 In cases where a Designated Juridical Person prepares a consolidated statement of changes in net assets, if it is found inappropriate to state matters pursuant to this Ordinance, said Designated Juridical Person may state matters in an equivalent manner as under the provisions of a Law, Regulations, or Rules applicable to its Financial Statements.

第五章 連結キャッシュ・フロー計算書

Chapter V Consolidated Cash Flow Statement

第一節 総則

Section 1 General Provisions

(連結キャッシュ・フロー計算書の記載方法)

(Method for Presenting a Consolidated Cash Flow Statement)

第八十二条 連結キャッシュ・フロー計算書の記載方法は、本章の定めるところによる。

Article 82 (1) The method for presenting a consolidated cash flow statement shall be in accordance with the provisions of this Chapter.

2 連結キャッシュ・フロー計算書は、様式第七号又は第八号により記載するものとする。

(2) A consolidated cash flow statement shall be presented by using Form No. 7 or Form No. 8.

(連結キャッシュ・フロー計算書の表示区分)

(Classification for Presenting a Consolidated Cash Flow Statement)

第八十三条 連結キャッシュ・フロー計算書には、次の各号に掲げる区分を設けてキャッシュ・フローの状況を記載しなければならない。

Article 83 In a consolidated cash flow statement, Cash Flow conditions shall be stated for the following classes:

一 営業活動によるキャッシュ・フロー

(i) Cash Flows from operating activities;

二 投資活動によるキャッシュ・フロー

(ii) Cash Flows from investment activities;

三 財務活動によるキャッシュ・フロー

(iii) Cash Flows from financing activities;

四 現金及び現金同等物に係る換算差額

(iv) translation adjustments on cash and Cash Equivalents;

五 現金及び現金同等物の増加額又は減少額

(v) increase or decrease in cash and Cash Equivalents;

六 現金及び現金同等物の期首残高

(vi) the beginning balances of cash and Cash Equivalents; and

七 現金及び現金同等物の期末残高

(vii) the ending balances of cash and Cash Equivalents.

第二節 連結キャッシュ・フロー計算書の記載方法

Section 2 Method for Presenting a Consolidated Cash Flow Statement

(営業活動によるキャッシュ・フローの表示方法)

(Presentation Method for Cash Flows from Operating Activities)

第八十四条 前条第一号に掲げる営業活動によるキャッシュ・フローの区分には、次の各号に掲げるいずれかの方法により、営業利益又は営業損失の計算の対象となつた取引に係るキャッシュ・フロー並びに投資活動及び財務活動以外の取引に係るキャッシュ・フローを、その内容を示す名称を付した科目をもつて掲記しなければならない。ただし、その金額が少額なもので一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 84 In the class of Cash Flows from operating activities set forth in item

(i) of the preceding Article, the Cash Flows pertaining to transactions that were made subject to calculation of operating profit or operating loss and Cash Flows pertaining to transactions other than investment activities and financing activities shall be set down under account titles having names that indicate the contents thereof, by either of the following methods; provided, however, that such Cash Flows of which the amount is small and which are found appropriate to be presented collectively may be set down collectively under an account title having an appropriate name:

一 営業収入、原材料又は商品の仕入れによる支出、人件費の支出その他適当と認められる項目に分けて主要な取引ごとにキャッシュ・フローを総額により表示する方法

(i) the method of classifying such Cash Flows into operating income, payment for purchases of raw materials or merchandise, payment of personnel expenses, and other items that are found appropriate, and presenting the total amount of Cash Flows for each major transaction; or

二 税金等調整前当期純利益金額又は税金等調整前当期純損失金額に、次に掲げる項目を加算又は減算して表示する方法

(ii) the method of presenting the amount obtained by adding or subtracting the following items to or from the amount of net profit for the period before taxes or the amount of net loss for the period before taxes:

イ 連結損益計算書に収益又は費用として計上されている項目のうち資金の増加又は減少を伴わない項目

(a) any items reported as revenues or expenses on a consolidated profit and loss statement that do not involve any increase or decrease of Funds;

ロ 売上債権、たな卸資産、仕入債務その他営業活動により生じた資産及び負債の増加額又は減少額

(b) the amount of increase or decrease in notes and accounts receivable, inventory assets, notes and accounts payable, or any other assets or liabilities that have arisen from operating activities; and

ハ 連結損益計算書に収益又は費用として計上されている項目のうち投資活動によるキャッシュ・フロー及び財務活動によるキャッシュ・フローの区分に含まれる項目

(c) any items reported as revenues or expenses on a consolidated profit and loss statement that are included in the classes of Cash Flows from investment activities and Cash Flows from financing activities.

(投資活動によるキャッシュ・フローの表示方法)

(Presentation Method for Cash Flows from Investment Activities)

第八十五条 第八十三条第二号に掲げる投資活動によるキャッシュ・フローの区分には、主要な取引ごとにキャッシュ・フローを総額により表示する方法により、有価証券（現金同等物を除く。以下この条において同じ。）の取得による支出、有価証券の売

却による収入、有形固定資産の取得による支出、有形固定資産の売却による収入、投資有価証券の取得による支出、投資有価証券の売却による収入、貸付けによる支出、貸付金の回収による収入その他投資活動に係るキャッシュ・フローを、その内容を示す名称を付した科目をもつて掲記しなければならない。ただし、その金額が少額なもので一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 85 In the class of Cash Flows from investment activities set forth in Article 83, item (ii), payment for acquisition of securities (excluding Cash Equivalents, etc.; hereinafter the same shall apply in this Article), proceeds from sales of securities, payment for acquisition of tangible fixed assets, proceeds from sales of tangible fixed assets, payment for acquisition of investment securities, proceeds from sales of investment securities, payments of loans, proceeds from collection of loans, and any other Cash Flows pertaining to investment activities shall be set down under account titles having names that indicate the contents thereof, by the method of presenting the total amount of Cash Flows for each major transaction; provided, however, that such Cash Flows of which the amount is small and which are found appropriate to be presented collectively may be set down collectively under an account title having an appropriate name.

(財務活動によるキャッシュ・フローの表示方法)

(Presentation Method for Cash Flows from Financing Activities)

第八十六条 第八十三条第三号に掲げる財務活動によるキャッシュ・フローの区分には、主要な取引ごとにキャッシュ・フローを総額により表示する方法により、短期借入れによる収入、短期借入金の返済による支出、長期借入れによる収入、長期借入金の返済による支出、社債の発行による収入、社債の償還による支出、株式の発行による収入、自己株式の取得による支出その他財務活動に係るキャッシュ・フローを、その内容を示す名称を付した科目をもつて掲記しなければならない。ただし、その金額が少額なもので一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもつて一括して掲記することができる。

Article 86 In the class of Cash Flows from financing activities set forth in Article 83, item (iii), proceeds from short-term borrowings, payment for repayment of short-term borrowings, proceeds from long-term borrowings, payment for repayment of long-term borrowings, proceeds from issuance of company bonds, payment for redemption of company bonds, proceeds from issuance of shares, payment for acquisition of Treasury Shares, and any other Cash Flows pertaining to financing activities shall be set down under account titles having names that indicate the contents thereof, by the method of presenting the total amount of Cash Flows for each major transaction; provided, however, that such Cash Flows of which the amount is small and which are found appropriate to be presented collectively may be set down collectively under an account title

having an appropriate name.

(現金及び現金同等物に係る換算差額等の記載)

(Statement of Translation Adjustments Pertaining to Cash and Cash Equivalents)

第八十七条 第八十三条第四号に掲げる現金及び現金同等物に係る換算差額の区分には、外貨建ての資金の円貨への換算による差額を記載するものとする。

Article 87 (1) In the class of translation adjustments pertaining to cash and Cash Equivalents set forth in Article 83, item (iv), the difference that occurs from translation of foreign currency Funds into yen currency shall be stated.

2 第八十三条第五号に掲げる現金及び現金同等物の増加額又は減少額の区分には、営業活動によるキャッシュ・フロー、投資活動によるキャッシュ・フロー及び財務活動によるキャッシュ・フローの収支差額の合計額に前項に規定する外貨建ての資金の円貨への換算による差額を加算又は減算した額を記載するものとする。

(2) In the class of increase or decrease in cash and Cash Equivalents set forth in Article 83, item (v), the amount obtained by adding or subtracting the difference that occurs from translation of foreign currency Funds into yen currency prescribed in the preceding paragraph to or from the combined total of the balance of income and expenditures of Cash Flows from operating activities, Cash Flows from investment activities, and Cash Flows from financing activities, shall be stated.

第三節 雑則

Section 3 Miscellaneous Provisions

(利息及び配当金に係るキャッシュ・フローの表示方法)

(Presentation Method for Cash Flows Pertaining to Interests and Dividends)

第八十八条 利息及び配当金に係るキャッシュ・フローは、次の各号に掲げるいずれかの方法により記載するものとする。

Article 88 (1) Cash Flows pertaining to interests and dividends shall be stated by either of the following methods:

一 利息及び配当金の受取額並びに利息の支払額は第八十三条第一号に掲げる営業活動によるキャッシュ・フローの区分に記載し、配当金の支払額は同条第三号に掲げる財務活動によるキャッシュ・フローの区分に記載する方法

(i) the method of stating the amount of interests and dividends received and the amount of interests paid under the class of Cash Flows from operating activities set forth in Article 83, item (i) and stating the amount of dividends paid under the class of Cash Flows from financing activities set forth in item (iii) of that Article; or

二 利息及び配当金の受取額は第八十三条第二号に掲げる投資活動によるキャッシュ・フローの区分に記載し、利息及び配当金の支払額は同条第三号に掲げる財務活

動によるキャッシュ・フローの区分に記載する方法

(ii) the method of stating the amount of interests and dividends received under the class of Cash Flows from investment activities set forth in Article 83, item (ii) and stating the amount of interests and dividends paid under the class of Cash Flows from financing activities set forth in item (iii) of that Article.

2 配当金の支払額は、連結財務諸表提出会社による配当金の支払額と少数株主（連結子会社の株主のうち連結会社以外の株主をいう。）への配当金の支払額とに分けて記載しなければならない。

(2) The amount of dividends paid shall be stated by classifying it into the amount of dividends paid by the Company Submitting Consolidated Financial Statements and the amount of dividends paid to Minority Shareholders (meaning shareholders of Consolidated Subsidiary Companies other than Consolidated Companies).

(連結の範囲の変更を伴う子会社株式の取得又は売却に係るキャッシュ・フロー等の表示方法)

(Presentation Method for Cash Flows, etc. Pertaining to Acquisition or Sales of Subsidiary Company Shares Involving a Change in the Scope of Consolidation)

第八十九条 連結の範囲の変更を伴う子会社株式の取得又は売却に係るキャッシュ・フローは、第八十三条第二号に掲げる投資活動によるキャッシュ・フローの区分にその内容を示す名称を付した科目をもつて掲記しなければならない。

Article 89 (1) Cash Flows pertaining to acquisition or sales of Subsidiary Company shares involving a change in the scope of consolidation shall be set down under an account title having a name that indicates the contents thereof under the class of Cash Flows from investment activities set forth in Article 83, item (ii).

2 前項の規定は、現金及び現金同等物を対価とする事業の譲受け若しくは譲渡又は合併等に係るキャッシュ・フローについて準用する。

(2) The provision of the preceding paragraph shall apply mutatis mutandis to Cash Flows pertaining to a takeover or transfer of a business or a merger, etc. carried out in consideration for cash or Cash Equivalents.

(連結キャッシュ・フロー計算書に関する注記事項)

(Matters to be Stated in the Notes in a Consolidated Cash Flow Statement)

第九十条 連結キャッシュ・フロー計算書には、次の各号に掲げる事項を注記しなければならない。ただし、第二号から第四号までに掲げる事項については、当該各号に掲げる資産及び負債の金額の重要性が乏しい場合には、注記を省略することができる。

Article 90 (1) The following matters shall be stated in the notes in a consolidated cash flow statement; provided, however, that the notes may be omitted for

matters set forth in items (ii) to (iv) inclusive in cases where the amount of assets or liabilities prescribed respectively in those items have little significance:

一 現金及び現金同等物の期末残高と連結貸借対照表に掲記されている科目の金額との関係

(i) the relationship between the ending balances of cash and Cash Equivalents and the amounts for the account titles set down in a the consolidated balance sheet;

二 株式の取得により新たに連結子会社となった会社がある場合には、当該会社の資産及び負債の主な内訳

(ii) in cases where any company has become a Consolidated Subsidiary Company as a result of acquisition of shares, the major breakdown of assets and liabilities of said company;

三 株式の売却により連結子会社でなくなつた会社がある場合には、当該会社の資産及び負債の主な内訳

(iii) in cases where any company is no longer a Consolidated Subsidiary Company as a result of sales of shares, the major breakdown of assets and liabilities of said company;

四 現金及び現金同等物を対価とする事業の譲受け若しくは譲渡又は合併等を行った場合には、当該事業の譲受け若しくは譲渡又は合併等により増加又は減少した資産及び負債の主な内訳

(iv) in cases where there has been a takeover or transfer of a business or a merger, etc. carried out in consideration for cash or Cash Equivalents, the major breakdown of assets and liabilities that have increased or decreased as a result of such takeover or transfer of a business or such merger, etc. ; and

五 重要な非資金取引の内容

(v) the contents of significant non-cash transactions.

2 前項第五号に掲げる非資金取引とは、社債の償還と引換えによる新株予約権付社債に付された新株予約権の行使、株式の発行等による資産（現金及び現金同等物を除く。）の取得及び合併、その他資金の増加又は減少を伴わない取引であつて、かつ、翌連結会計年度以降のキャッシュ・フローに重要な影響を与えるものをいう。

(2) The non-cash transactions set forth in item (v) of the preceding paragraph means exercise of share options attached to company bonds with share options in exchange for redemption of the company bonds, acquisition of assets (excluding cash and Cash Equivalents) through issuance, etc. of shares, a merger, or any other transactions that do not involve any increase or decrease of Funds, and that have significant influence on Cash Flows in and/or after the following Consolidated Fiscal Year.

第六章 連結附属明細表

Chapter VI Consolidated Supplementary Schedules

(連結附属明細表の記載方法)

(Method for Presenting Consolidated Supplementary Schedules)

第九十一条 連結附属明細表の記載方法は、本章の定めるところによる。

Article 91 The method for presenting consolidated supplementary schedules shall be in accordance with the provisions of this Chapter.

(連結附属明細表の種類)

(Types of Supplementary Schedules)

第九十二条 連結附属明細表の種類は、社債明細表、借入金等明細表及び資産除去債務明細表とする。

Article 92 (1) The types of consolidated supplementary schedules shall be a schedule of company bonds, a schedule of borrowings, etc. , and a schedule of Asset Retirement Obligations.

2 前項に規定する社債明細表、借入金等明細表及び資産除去債務明細表の様式は、様式第九号から第十一号までに定めるところによる。

(2) The forms for the schedule of company bonds, schedule of borrowings, etc. , and schedule of Asset Retirement Obligations prescribed in the preceding paragraph shall be in accordance with Form No. 9 through Form No. 11.

(連結附属明細表の作成の省略)

(Omission of Preparation of Consolidated Supplementary Schedules)

第九十二条の二 当連結会計年度末及び直前連結会計年度末における資産除去債務の金額が当該各連結会計年度末における負債及び純資産の合計額の百分の一以下である場合には、前条第一項に規定する資産除去債務明細表の作成を省略することができる。

Article 92-2 (1) In cases where the amount of Asset Retirement Obligations at the end of the current Consolidated Fiscal Year and that at the end of the immediately preceding Consolidated Fiscal Year are not more than one percent of the combined total of liabilities and net assets at the end of the respective Consolidated Fiscal Years, the supplementary schedule of Asset Retirement Obligations prescribed in paragraph (1) of the preceding Article may be omitted from being prepared.

2 前項の規定により資産除去債務明細表の作成を省略した場合には、その旨を注記しなければならない。

(2) In the case of having omitted preparation of a supplementary schedule of Asset Retirement Obligations pursuant to the provision of the preceding paragraph, a statement to that effect shall be set down in the notes.

第七章 企業会計の基準の特例

Chapter VII Special Provisions for Business Accounting Standards

(会計基準の特例)

(Special Provision for Accounting Standards)

第九十三条 特定会社が提出する連結財務諸表の用語、様式及び作成方法は、国際会計基準（公正かつ適正な手続の下に作成及び公表が行われたものと認められ、公正妥当な企業会計の基準として認められることが見込まれるものとして金融庁長官が定めるものに限る。次条において「指定国際会計基準」という。）に従うことができる。

Article 93 The terminology, forms, and preparation methods of Consolidated Financial Statements that a Specified Company submits may be in compliance with International Accounting Standards (limited to those which are specified by the Commissioner of the Financial Services Agency as such that are found to have been prepared and published under fair and appropriate procedures and are expected to be accepted as fair and appropriate business accounting standards; referred to as "Designated International Accounting Standards" in the following Article).

(会計基準の特例に関する注記)

(Notes on Special Provision for Accounting Standards)

第九十四条 指定国際会計基準によつて作成した連結財務諸表には、次に掲げる事項を注記しなければならない。

Article 94 The following matters shall be stated in the notes to the Consolidated Financial Statements prepared pursuant to Designated International Accounting Standards:

一 指定国際会計基準によつて連結財務諸表を作成している旨

(i) a statement to the effect that the Consolidated Financial Statements are prepared pursuant to Designated International Accounting Standards; and

二 特定会社に該当する旨及びその理由

(ii) a statement to the effect that the company is categorized as a Specified Company and the reason therefor.